



Fiscal Year 2026

TUSCALOOSA FIRST

Mayor Recommendation





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Presented By:
Walter Maddox
Mayor

Joseph Eatmon
Councilor (District 1)

Norman Crow
Councilor (District 3)

Kip Tyner
Councilor (District 5)

Raeven Howard
Councilor (District 2)

Lee Busby
Councilor (District 4)

John Faile
Councilor (District 6)

Cassius Lanier
Councilor (District 7)

Department Heads

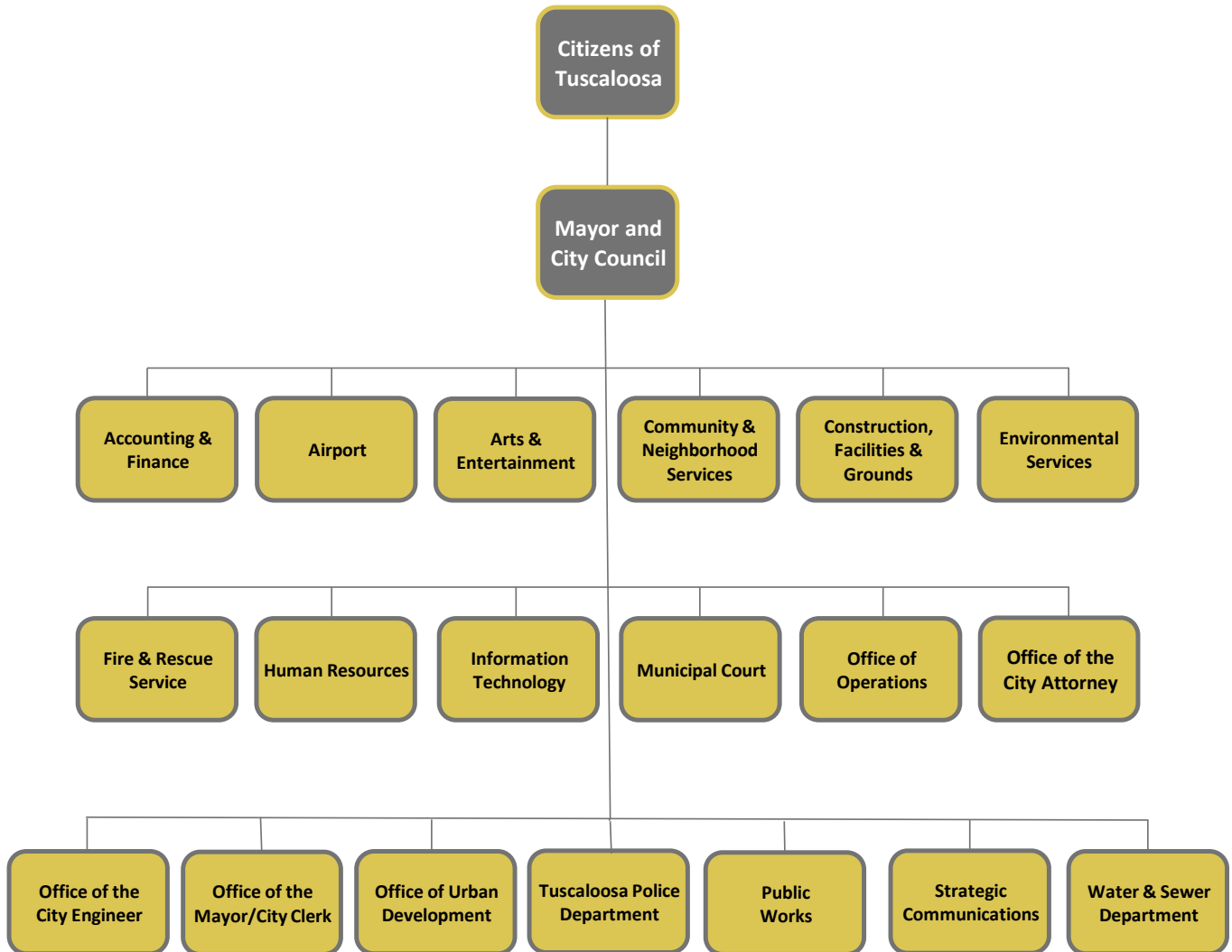
Accounting & Finance	Carly Standridge	Municipal Court	Jessica Steward
Airport	Jeff Powell	Office of the City Attorney	Scott Holmes
Arts & Entertainment	Kay Day	Office of the City Engineer	Mike Gardiner
Community & Neighborhood Services	LaParry Howell	Office of Operations	Brendan Moore
Construction, Facilities, & Grounds	Eric Thompson	Office of Urban Development	Ashley Crites
Environmental Services	Chris Meggs	Police	Brent Blankley
Fire Rescue	Mark Delk	Public Works	Selvin Greene
Human Resources	LaShonda Herbert	Strategic Communications	Sarah Bridger-Gilmore
Information Technology	Jason Foster	Water & Sewer Department	Kimberly Michael
Mayor's Office (Clerk)	Brandy Johnson		

Budget Team

Carly Standridge - Chief Financial Officer
Savannah Hornsby - Deputy Chief Financial Officer
London Jenkins- Director of Budgets & Strategic Planning
Lori Lietch - Associate Director of Budgets & Strategic Planning
Charlie Baker- Accountant
Romika Godwin - Accountant
Cheryl Lewis - 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, 2024

Christopher P. Morrell

Executive Director



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August 19, 2025

Councilors,

It is my honor to submit to you my proposed fiscal year 2026 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 requires submittal no later than August 31st. Due to increased revenue generation and prudent financial management in fiscal year 2025, we were able to reduce the extent of budget cuts we initially anticipated having to propose for fiscal year 2026.

Current Financial Environment

Inflationary pressures have eased compared to the peaks experienced in fiscal years 2022-2023. While initial signs of stabilization began to emerge during fiscal 2024, it was more clearly affirmed in fiscal 2025. Consumer spending remained steady but lacked upward momentum. Sales Taxes showed growth of only 0.95% for the months reported prior to budget proposal issuance, mirrored by growth of 0.03% in the City's portion of the County-wide sales tax.

Internet Sales Tax revenue grew by approximately 13% in the months leading up to the budget proposal, reinforcing the trend that online shopping continues to divert sales generation away from local businesses.

One notable revenue source that has demonstrated moderate growth is property tax. Property tax revenues showed growth of approximately 5% for the months reported prior to budget proposal issuance. This growth is supported by sustained increases in assessed property values and ongoing development activity across the City.

Overall, our outlook continues to be stable and our budgeting policies allow us to maximize available resources.

Fiscal Year 2025 Proposed Budget Highlights

Employee Investment



OFFICE OF THE MAYOR

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The quality of life and services provided by our City is made possible by dedicated public servants. Recognizing this, my budget includes a two-step increase for public safety employees, equating to 5%. For non-public safety employees, I am proposing a one-step increase paired with a 3% cost-of-living salary adjustment for a total of 4.5%.

Our workforce has continued to serve the community with dedication amid rising costs of living and increased service demands. The proposed salary increases would help maintain competitive compensation, boost employee morale, and support retention across departments. After these raise amounts are adopted, the City would have a contingency of \$950,904.

Public Safety

The current Police and Fire Pension plan is set to convert to the Retirement Systems of Alabama (RSA) on October 1, 2026. As part of my budget recommendation, a total of \$4,960,788 will be set aside in the Public Safety escrow to assist in paying for this conversion. Once realized, the escrow is projected to have a cumulative balance of \$13,395,250 by the end of the fiscal 2026 year.

Water and Sewer

In fiscal year 2022, the City Council enacted a ten-year plan for reinvestment into the City's water and sewer system infrastructure. To fund the initiative, a 5-year rate structure plan was enacted in which water, sewer and septage fees are increased by a base amount of 6% each year that is set aside for debt service taken out to build the infrastructure investment needed. Additionally, a cost-of-living percentage would also be added to any rate increases to provide adequate funding for utility operations. For fiscal year 2026, the rate increase will be a total of 9%. The planned investment in our infrastructure totals approximately \$208.5 million all to be completed by 2034. These investments will ensure clean drinking water, provide reinvestment in the infrastructure for businesses and industries, and expand opportunities for home and commercial growth in Tuscaloosa.

Elevate Tuscaloosa

The fiscal year 2026 Elevate Tuscaloosa budget proposal continues our promise to invest in bold projects that will create a brighter future. My proposal includes continued funding towards education with \$765,000 for dual enrollment scholarships, \$394,157 for Tuscaloosa Pre-K initiative, \$297,669 for Summer Learning Academies and \$556,973 for TCS Athletic Excellence Fund.

Conclusion

It is important to remain mindful that our operations are funded by taxpayers — we serve the public, and as such, transparency and accountability must remain at the forefront of all we do. I encourage both you and our citizens to review the proposed recommendations and actively engage in the process as we move toward final budget adoption.

Dozens of dedicated team members made these budget recommendations possible and I would like to thank them for their hard work. 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. The preparation of the FY 2026 budgets has been rewarding, and I look forward to continuing our shared commitment to serving the citizens of Tuscaloosa.

Sincerely,

A handwritten signature in black ink, reading "Walter Maddox". The signature is written in a cursive, flowing style with a large initial "W".

Walter 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, Parker-Haun 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 and the Water and Sewer Fund Reserve each have a mandatory unencumbered fund balance that should not be budgeted or otherwise designated for expenditure unless there is an ordinance duly adopted by the City Council declaring that the requested expenditure is required by extraordinary circumstances to preserve and protect the health, safety and welfare of the citizens of the City or to make debt service payments that the City cannot otherwise finance. The City's reserve policy requires that at least 20% of the prior year General Fund operating budget be kept in unassigned fund balance so the City has adequate working capital and can respond to unexpected financial situations. City policy also states that the minimum unrestricted net position in the Water and Sewer Fund be maintained at 20% of audited current year water and sewer 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 purchase order, as well as the Capital Asset team in identifying whether the particular request is capital or operational in nature. The City defines capital expenditures as expenditures made to acquire or significantly improve an asset such as equipment or buildings.

Listed below are the capital expenditures included in the FY 2026 budget, as well as the funding sources for those items.

FY 2026 Capital Expenditure Revenue Sources	
General Fund	\$ 2,343,001
Elevate Tuscaloosa Fund	1,600,000
Total Capital Expenditure Revenue Sources	\$ 3,943,001

Listed below are the FY 2026 capital expenditure allocations, split out by General Fund departments verses Water & Sewer.

FY 2026 Capital Equipment Allocation – General Fund Departments	
(2) SUVs - TFR	\$ 126,000
(1) Asphalt Truck- PW	325,000
(1) Bucket Truck - PW	180,000
(1) Sign Table - PW	27,000
(1) 12-Ton Pintle Hitch Trailer - PW	17,000
(1) Forklift - PW	50,000
(2) Dump Truck - PW	362,000
(1) Squad Truck - PW	135,000
(1) ½ Ton Truck - PW	50,000
TPD Drone Equipment – Year 2 of 6	135,000
Public Safety Radio System Payment – Year 7 of 7	936,001
Total Capital Expenditures – General Fund	\$ 2,343,001

FY 2026 Capital Equipment Allocation – Total by Department	
Fire & Rescue	\$ 126,000
Information Technology	936,001
Police Department	135,000
Public Works	1,146,000
Total Capital Expenditures Allocation	\$ 2,343,001

Capital Expenditures

With the exception of the following recurring payments, all capital expenditures included in the FY 2026 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 2026 payment of \$936,001 will be the seventh payment of the seven.

»» **TPD Drone Equipment:** The budget includes investments in the Tuscaloosa Police Department Drone Program. The FY 2026 payment of \$135,000 will be the second of six payments for the drone equipment.

FY 2026 Capital Project Expenditures – Total	
Downtown Riverfront Transit	\$ 150,000
Freeman Park & Pool	250,000
TCL Grant Matches	200,000
University Boulevard Corridor	1,000,000
Total Capital Expenditures Allocation	\$ 1,600,000

The City of Tuscaloosa's proposed FY 2026 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 proposed budget is balanced with revenues and expenditures projected to be \$208,397,107. Compared to the FY 2025 original budget, the proposed FY 2026 revenue budget represents an overall budgetary increase of 4.98%. The City of Tuscaloosa is required to adopt a balanced General Fund budget prior to October 1st.

General Fund Revenues FY 2026 Budget Summary					
Revenue Category	2024 Actual	2025 Original Budget	2026 Proposed Budget	Increase/ Decrease	Percentage Change
Taxes	\$ 108,449,182	\$ 108,148,812	\$ 112,985,662	\$ 4,836,850	4.47%
Licenses and Permits	29,201,206	27,568,775	30,078,257	2,509,482	9.10%
Fines and Penalties	2,264,395	1,940,025	1,807,877	(132,148)	-6.81%
Use of Property	141,011	263,317	272,757	9,440	3.59%
Charges for Services	2,842,180	3,162,291	3,548,104	385,813	12.20%
Intergovernmental	26,810,839	26,203,744	26,243,700	39,956	0.15%
Other Operating	3,582,423	1,620,486	1,552,700	(67,786)	-4.18%
Transfers from Other Funds	21,610,996	22,556,943	24,593,949	2,037,006	9.03%
Cost Reimbursements	7,491,045	7,046,398	7,314,101	267,703	3.80%
Total	\$ 202,393,276	\$ 198,510,791	\$ 208,397,107	\$ 9,886,316	4.98%

General Fund Revenue Highlights

Sales and Use Tax - \$93,503,000, net of rebates

- » The City's largest revenue source that comprises over 45% 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 \$397,000 compared to fiscal year 2025 original budget, a 0.84% increase.
- » Budgeted County sales tax collections increased by \$73,000 compared to fiscal year 2025 original budget, a 0.33% increase.
- » Simplified Sellers Use Tax (SSUT), the State of Alabama program that captures and distributes taxes based on internet sales, increased by \$1,138,000, representing a 13.81% increase over the FY 2025 original budget.
- » Use Tax collections increased by \$512,000 compared to fiscal year 2025 original budget, a 8.3% increase.

Business Licenses - \$28,268,915, 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 - \$24,950,050, 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.
- » \$22,795,050 is budgeted for real and personal property taxes (net of rebates), an increase of 7% compared to prior year original budget.
- » \$2,155,000 is budgeted for automobile property taxes, an increase of approximately 3% compared to prior year original budget.

Environmental Services Fees (garbage, trash and recycling) - \$3,775,104

- » A rate increase of \$1.00 for residential and \$2.00 for commercial is included in the fiscal year 2026 budget bringing the cart rate to \$10.00 and \$39.35, respectively. The rates are subsidized with a \$5,000,000 transfer from Elevate Tuscaloosa Fund. All additional carts are charged at the unsubsidized rate of \$34.00 which does not include an increase from the prior year.
- » Recycling cost reimbursement revenues are budgeted at \$200,000.

Opioid Settlement Funds - \$400,000

- » Opioid settlement revenues in the amount of \$400,000 are being recognized in the FY 2026 budget to fund the following:
 - \$250,000 for Freedom Farms agency funding (Year 3 of 3).
 - \$37,500 for Phoenix House of Tuscaloosa agency funding (FY 2026 portion of calendar year 2025 contract amount).
 - \$112,500 for Phoenix House of Tuscaloosa agency funding (FY 2026 portion of calendar year 2026 contract amount).

General Fund Expenditures FY 2026 Budget Summary					
Department	2024 Actual	2025 Original Budget	2026 Proposed Budget	Increase/ Decrease	Percentage Change
Accounting and Finance	\$ 4,000,112	\$ 5,079,716	\$ 5,423,584	\$ 343,868	6.77%
Airport	920,621	996,469	1,029,423	32,954	3.31%
Arts & Entertainment	3,418,694	3,546,244	3,534,630	(11,614)	-0.33%
Community & Neighborhood Services	705,567	872,059	923,921	51,862	5.95%
Construction, Facilities & Grounds	12,872,681	14,692,103	15,326,889	634,786	4.32%
Council	543,746	658,496	703,440	44,944	6.83%
Environmental Services	9,613,722	10,218,073	11,458,125	1,240,052	12.14%
Fire Rescue	34,783,115	35,679,060	35,283,089	(395,971)	-1.11%
Human Resources	3,229,547	3,626,965	3,529,048	(97,917)	-2.70%
Information Technology	8,210,303	8,578,938	9,161,441	582,503	6.79%
Municipal Court	1,157,600	1,493,617	1,760,426	266,809	17.86%
Office of Operations	904,412	1,251,104	1,077,852	(173,252)	-13.85%
Office of the City Attorney	2,499,989	2,797,092	2,931,432	134,340	4.80%
Office of the City Engineer	1,829,576	2,444,232	2,716,706	272,474	11.15%
Office of the Mayor	788,742	825,252	904,661	79,409	9.62%
Office of Urban Development	3,746,544	4,262,899	4,387,718	124,819	2.93%
Police	40,816,409	43,940,690	46,890,421	2,949,731	6.71%
Public Works	11,482,502	12,918,162	12,245,964	(672,198)	-5.20%
Strategic Communications	1,870,619	2,101,441	1,759,894	(341,547)	-16.25%
Other Operating	41,736,060	28,147,347	32,767,618	4,620,271	16.41%
Agencies	13,769,732	14,380,832	14,580,825	199,993	1.39%
Total	\$ 198,900,295	\$ 198,510,791	\$ 208,397,107	\$ 9,886,316	4.98%

General Fund Expenditure Highlights

Departments were tasked with level funding their operational budgets using FY 2025 original budget amounts, excluding personnel, city-wide, and critical non-personnel expenditures.

Highlights for FY 2026

Investment in Employees

- » The proposed FY 2026 budget includes a 3% cost of living adjustment and one step increase for non-public safety personnel.
- » The proposed FY 2026 budget includes two step increases for public safety personnel.
- » \$4,960,788 is budgeted as an escrow for the conversion of the Fire and Police Pension plan to RSA.

Health Insurance

- » The proposed FY 2026 budget includes an 8.3% increase to health insurance premiums from Blue Cross Blue Shield.
- » The proposed FY 2026 budget includes a \$50,000 transfer to the Health Insurance Fund.

Capital Equipment Investments

- » The proposed FY 2026 budget includes a transfer to the Public Safety Capital Fund in the amount of \$936,001 for the seventh 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.
- » \$126,000 is being budgeted for vehicles for Tuscaloosa Fire & Rescue.
- » \$1,146,000 is being budgeted for vehicles and equipment for the Public Works department.

General Fund Expenditure Highlights (continued)

Departmental Budgets

- » Departments were asked to level fund their FY 2026 budget requests from the FY 2025 original budget amounts, excluding personnel, city-wide, and critical non-personnel expenditures. Details of funding included in the budget outside of the department's level funded amount is detailed on each department's cover page.

Agencies

- » Agencies are receiving level funding based on their prior year (2025) contract amounts, except for Tuscaloosa County Parks & Recreation Authority (PARA) and Arts Council .
- » PARA:
 - Agency funding contract reduced by \$239,113 due to the transition of park maintenance responsibilities for certain parks from PARA to the City.
 - Agency funding contract also reduced by \$168,300, with that amount being transferred to the Arts Council.
 - Special appropriation agency funding contract increased by \$290,974 for the Tennis Center facility.
- » Arts Council:
 - Agency funding contract increased by \$168,300, with that amount being transferred from PARA.

Contingency

- » The FY 2026 proposed budget provides a contingency balance of \$950,904.

Debt Service and other commitments

- » The FY 2026 debt service budget decreased by \$43,000 compared to the FY 2025 original budget. Overall, debt service represents 7% of the total FY 2026 expense budget.
- » \$675,000 is budgeted for incentive obligations between the Mercedes-Benz plant, the City of Tuscaloosa, the City of Northport and Tuscaloosa County.
- » \$1,615,894 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 transfer from the Tourism Capital Fund for the 2014-A debt issuance, and \$865,894 from the River District Fund for 52% of the 2016-B Refunding for Amphitheater debt service.
- » \$5,714,174 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 2026. This is the seventh of seven payments for the lease.

General Fund Debt Service FY 2026 Budget Summary					
Debt Issue	Principal	Interest	Total	Remaining Principal	Maturity Date
2014-A	1,410,000	70,500	1,480,500	-	July 2026
2014-C Refunding (2005)	-	11,295	11,295	350,000	January 2032
2016-A	840,000	1,030,195	1,870,195	26,285,000	April 2046
2016-B Refunding (2007A & 2009)	785,000	880,181	1,665,181	26,690,000	October 2038
2019-A Refunding of 2010-A	1,090,000	355,850	1,445,850	6,245,000	July 2031
2019-B Refunding of 2012-A, 2012-B & 2014-A, 2014-C	260,000	309,766	569,766	10,905,000	April 2039
2020-A (reimbursed by TCRIC)	725,460	1,173,608	1,899,068	31,194,780	October 2050
2020-B Refunding of 2012-B	260,000	49,488	309,488	2,155,000	July 2035
2022-C (reimbursed by TCRIC)	1,045,000	2,770,106	3,815,106	59,900,000	October 2052
Patriot Parkway Installment	170,386	-	170,386	170,386	October 2026
Renasant Bank Lease Purchase	40,000	-	40,000	-	October 2025
Axon Lease (Capital Lease) 5 Years	1,071,104	-	1,071,104	3,313,311	October 2028
2023 Series Warrant Line of Credit	469,311	58,697	528,008	1,305,689	November 2028
Total	\$ 8,166,261	\$ 6,709,686	\$ 14,875,947	\$ 168,514,166	

General Fund Other Commitments FY 2026 Budget Summary				
Commitments	Type	Annual Payment	Remaining Balance	Final Payment Date
Project Crimson	Incentive Obligation	\$ 425,000	\$ 425,000	October 2026
Project Five Star	Incentive Obligation	250,000	250,000	October 2026
Public Safety Radio Lease	Interfund Loan/Capital Lease	936,001	-	December 2025
Total		\$ 1,611,001	\$ 675,000	

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 (\$8,239,728) did not exceed the costs expended (\$12,967,556).

Police Jurisdiction Calculation September 30, 2025 Projection			
Department	Allocation to Police Jurisdiction	Cost Reimbursements	Net Costs
Fire	\$ 7,218,255	\$ -	\$ 7,218,255
Fire - Paramedics	412,487	51,306	361,181
Police	5,111,040	-	5,111,040
Urban Development	340,138	63,059	277,080
Total Allocation to Provide Services	\$ 13,081,920	\$ 114,364	\$ 12,967,556
License & Permitting Revenue in Police Jurisdiction			\$ 8,293,728

GENERAL FUND SUMMARY

Account Category	2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
GENERAL FUND REVENUES					
Taxes	108,449,182	108,148,812	108,148,812	88,237,253	112,985,662
Licenses and Permits	29,201,206	27,568,775	27,568,775	29,928,861	30,078,257
Fines and Penalties	2,264,395	1,940,025	1,944,385	1,715,665	1,807,877
Use of Property	141,011	263,317	263,317	290,953	272,757
Charges for Services	2,842,180	3,162,291	3,162,291	2,358,717	3,548,104
Intergovernmental Revenues	26,810,839	26,203,744	26,276,427	18,388,242	26,243,700
Other Operating	3,582,423	1,620,486	1,833,377	2,783,587	1,552,700
Transfers from Other Funds	21,610,996	22,556,943	24,489,178	480,847	24,593,949
Cost Reimbursements	7,491,045	7,046,398	7,244,948	7,492,846	7,314,101
TOTAL GENERAL FUND REVENUES	202,393,276	198,510,791	200,931,510	151,676,973	208,397,107
GENERAL FUND EXPENDITURES					
Accounting and Finance	4,000,112	5,079,716	5,079,716	3,859,348	5,423,584
Airport	920,621	996,469	1,020,434	785,834	1,029,423
Arts & Entertainment	3,418,694	3,546,244	3,551,444	2,630,227	3,534,630
Community & Neighborhood Services	705,567	872,059	872,059	637,184	923,921
Construction, Facilities, & Grounds	12,872,681	14,692,103	14,700,890	11,849,145	15,326,889
Council	543,746	658,496	710,604	432,491	703,440
Environmental Services	9,613,722	10,218,073	11,120,437	9,320,263	11,458,125
Fire Rescue	34,783,115	35,679,060	35,812,196	31,617,446	35,283,089
Human Resources	3,229,547	3,626,965	3,626,965	3,073,862	3,529,048
Information Technology	8,210,303	8,578,938	8,824,915	7,000,248	9,161,441
Municipal Court	1,157,600	1,493,617	1,493,617	1,213,329	1,760,426
Office of Operations	904,412	1,251,104	1,251,104	928,946	1,077,852
Office of the City Attorney	2,499,989	2,797,092	2,797,092	2,188,388	2,931,432
Office of the City Engineer	1,829,576	2,444,232	2,444,232	1,845,259	2,716,706
Office of the Mayor	788,742	825,252	885,252	771,549	904,661
Office of Urban Development	3,746,544	4,262,899	4,262,899	3,201,485	4,387,718
Police	40,816,409	43,940,690	44,261,138	35,614,881	46,890,421
Public Works	11,482,502	12,918,162	12,311,397	8,713,428	12,245,964
Strategic Communications	1,870,619	2,101,441	2,213,286	1,691,301	1,759,894
Other Operating	41,736,060	28,147,347	29,778,347	18,081,342	32,767,618
Agencies	13,769,732	14,380,832	14,389,832	13,200,203	14,580,825
TOTAL GENERAL FUND EXPENDITURES	198,900,295	198,510,791	201,407,856	158,656,158	208,397,107

**GENERAL FUND
REVENUES**

Account		2024 Actual	2025 Original	2025 Revised	2025 Actual	2026 Mayor Rec
TAXES						
10100050-0101	Sales Tax	47,286,057	47,223,000	47,223,000	36,056,951	47,620,000
10100050-0101	Additional Sales Tax - Alcohol	94,530	75,000	75,000	48,588	75,000
10100050-010101	S/T Rebate - Legacy Park	(470,803)	(470,000)	(470,000)	(440,077)	(470,000)
10100050-010103	S/T Rebate - Southern Oil	(37,104)	(48,000)	(48,000)	(24,158)	(48,000)
10100050-10107	S/T Rebate - Guthries	(11,769)	(36,000)	(36,000)	(18,832)	(36,000)
10100050-0102	Use Tax	6,179,659	6,168,000	6,168,000	4,994,371	6,680,000
10100050-0103	Sales Tax Liquor	249,657	450,000	450,000	348,670	450,000
10100050-0104	Sales Tax Pen & Int	304,532	240,000	240,000	262,941	240,000
10100050-0105	Use Tax - Internet	8,317,051	8,243,000	8,243,000	7,030,350	9,381,000
10100050-0201	Ad Valorem Tax	21,349,572	21,549,000	21,549,000	21,768,777	23,045,000
10100050-020101	AV/T Rebate - Embassy Suites	(106,070)	-	-	-	-
10100050-020102	AV/T Rebate - Hotel Indigo	(30,091)	(31,000)	(31,000)	(29,797)	(31,000)
10100050-020103	AV/T Rebate - Legacy Park	(86,438)	(100,000)	(100,000)	(83,006)	(100,000)
10100050-020105	AV/T Rebate - SunSouth	(4,673)	(4,700)	(4,700)	(4,673)	(4,700)
10100050-020106	AV/T Rebate - Alamite	(27,437)	(106,100)	(106,100)	(27,211)	(106,100)
10100050-020107	AV/T Rebate - Guthries	-	-	-	-	(8,150)
10100050-0202	Ad Valorem Tax Auto	2,085,454	2,094,000	2,094,000	1,775,689	2,155,000
10100050-0203	Ad Valorem Tax-Prior Years	-	-	-	821	-
10100050-0302	Liquor Tax	3,600,671	3,537,000	3,537,000	2,780,092	3,637,000
10100050-0303	Wine Tax	87,955	90,000	90,000	61,930	85,000
10100050-0304	Rental Tang Per Prop T	1,209,910	1,164,000	1,164,000	978,550	1,346,000
10100050-0306	Lodging Tax	10,720,860	10,474,000	10,474,000	7,743,115	10,521,000
10100050-030601	L/T Rebate - Embassy Suites	(232,751)	-	-	-	-
10100050-030602	L/T Rebate - Hotel Indigo	(175,139)	(175,730)	(175,730)	(133,544)	(175,730)
10100050-030603	L/T Rebate - Homewood Suites	(311,801)	(313,211)	(313,211)	(232,401)	(313,211)
10100050-030604	L/T Rebate - AC Marriot	(364,334)	(400,107)	(400,107)	(297,976)	(400,107)
10100050-030605	L/T Rebate - Alamite	(218,885)	(221,340)	(221,340)	(172,184)	(221,340)
10100050-0308	Tobacco Tax	518,333	500,000	500,000	401,665	518,000
10100050-0309	Dwelling Tax	4,620,942	4,303,000	4,303,000	3,697,707	4,613,000
10100050-0309	Dwelling Tax - PS Pay Plan	2,223,502	2,165,000	2,165,000	492,141	2,322,000
10100050-0311	Audits	818,595	1,009,000	1,009,000	468,035	1,000,000
10100050-0312	Lodging Tax - S/T Rentals	859,198	771,000	771,000	790,721	1,212,000
TOTAL TAXES		108,449,182	108,148,812	108,148,812	88,237,253	112,985,662

**GENERAL FUND
REVENUES**

Account		2024 Actual	2025 Original	2025 Revised	2025 Actual	2026 Mayor Rec
LICENSES AND PERMITS						
10100055-0401	Privilege License	25,129,372	24,681,000	24,681,000	25,670,680	26,303,000
10100055-40102	B/L Rebate - SWJ Technology	(6,273)	(9,000)	(9,000)	(5,771)	(9,000)
10100055-40107	B/L Rebate - Guthries	(2,364)	(3,700)	(3,700)	-	(3,700)
10100055-0402	Life Insurance License	938,805	850,000	850,000	1,239,524	950,000
10100055-0403	Fire Insurance License	261,403	210,000	210,000	202,966	210,000
10100055-0404	Alcoholic Bev License	138,050	120,000	120,000	123,833	120,000
10100055-0405	Filing Fee	27,342	20,000	20,000	23,639	20,000
10100055-0406	Franchise License	170,826	103,615	103,615	380,784	128,615
10100055-0407	Penalties	386,830	300,000	300,000	469,486	350,000
10100055-0408	Election Filing Fee	-	-	-	3,850	-
10100055-0409	Business Privilege License	214,480	200,000	200,000	-	200,000
10100055-0411	Sm Cell Facility Wireless Fees	(3,021)	-	-	(462)	-
10100055-0412	Queuing Permits	3,900	3,900	3,900	3,900	3,900
10100055-0502	Building Permits	2,066,307	1,258,084	1,258,084	1,633,817	1,774,942
10100055-50207	Bldg Permit Rebate - Guthries	(26,253)	-	-	13,127	-
10100055-50208	Bldg Permit Rebate - Jack Hotel	(139,940)	(195,624)	(195,624)	139,940	-
10100055-0503	Electrical Inspection	30,768	25,000	25,000	32,334	25,000
10100055-0509	Sewer Tap Permits	8,064	4,000	4,000	2,716	3,500
10100055-0513	Water Meter Connect Fee	-	-	-	(8,552)	-
10100055-0520	PS- Special Event App Fee	2,910	1,500	1,500	3,049	2,000
TOTAL LICENSES AND PERMITS		29,201,206	27,568,775	27,568,775	29,928,861	30,078,257

Account		2024 Actual	2025 Original	2025 Revised	2025 Actual	2026 Mayor Rec
FINES AND PENALTIES						
10100060-0601	Municipal Court Clearing	-	-	-	360,188	-
10100060-0602	State General Fund	-	-	-	(13,248)	-
10100060-0603	Fair Trial Tax	-	-	-	(1,481)	-
10100060-0604	Crime Victim Comp Fund	0	-	-	(1,775)	-
10100060-0605	State Drivers Ed Fund	-	-	-	(4,022)	-
10100060-0606	Peace Off Ann & Ben Fu	0	-	-	(2,951)	-
10100060-0607	Public Defenders Fund	6,777	-	-	1,131	-
10100060-0608	Failure To Appear / Writ Fee	178,812	150,000	150,000	129,859	150,000
10100060-0610	Recovery Unit And Other	10,160	8,500	8,500	5,763	8,500
10100060-0611	City Court Costs/Jail Muni Bbf	140,053	130,000	130,000	91,422	130,000
10100060-0612	Criminal Littering Fund	-	-	-	1,755	-
10100060-0613	City Fines/Bond Forfeiture	1,058,871	900,000	900,000	627,043	900,000
10100060-0614	Criminal Hist Proc Fee	0	-	-	(3,028)	-
10100060-0615	Impaired Drivers-State	(0)	-	-	(1,719)	-
10100060-0616	Imp Drivers-City	375	300	300	345	300
10100060-0617	DNA Database Fund	(0)	-	-	(8,826)	-
10100060-0618	Chemical Equip Trust Fund	(0)	-	-	(1,536)	-
10100060-0619	AL Forensic Trust Fund	0	-	-	(1,857)	-
10100060-0620	Mun Corrections Fund	(0)	-	-	(28,660)	-
10100060-0622	Forensic Trust - City	234	100	100	195	200
10100060-0624	PY Unclaimed Cash Bonds	-	-	-	-	36,466
10100060-0625	City Court Over/Short	13,259	-	-	4,114	-
10100060-0626	Copy/Records Fee	15,932	15,000	15,000	10,027	15,000
10100060-0627	DI Assessment	-	-	-	(3,884)	-
10100060-0629	Adv Tech Data Fund	-	-	-	(1,665)	-
10100060-0630	Mun General Fund - Ect	0	-	-	(1,124)	-
10100060-0631	Drug Docket Fee	-	-	-	(1,553)	-
10100060-0633	DA Solicitors Fee	0	-	-	(18,242)	-
10100060-0634	Convenience Fee	470	475	475	136	250
10100060-0635	Citizenship Trust Fund	-	100,000	100,000	(810)	-
10100060-0636	Diversion Training Tech (TPD)	115,702	-	-	78,542	-
10100060-0637	Diversion Indigent Treatment	117,866	-	4,360	77,858	-
10100060-06371	Diversion Indigent Treatment	-	25,926	25,926	-	25,925
10100060-0638	Diversion General Fund	242,233	245,000	245,000	155,666	245,000
10100060-06361	PY Fund Bal-Mun Crt (TR TECH)	-	111,324	111,324	-	-
10100060-0639	District Clerk Admin	0	-	-	89	-

**GENERAL FUND
REVENUES**

Account		2024 Actual	2025 Original	2025 Revised	2025 Actual	2026 Mayor Rec
FINES AND PENALTIES (continued)						
10100060-0640	State Judicial Admin	(0)	-	-	(6,306)	-
10100060-0641	Mun Court Jud Admin BBFF	(0)	-	-	(9,334)	-
10100060-0645	Circuit Judge Admin	-	-	-	(1,553)	-
10100060-0647	Circuit Clerk Admin	-	-	-	(1,539)	-
10100060-0648	Dept Of Public Health	-	-	-	(39)	-
10100060-0693	Impaired Driving Prevention	-	-	-	(1,550)	-
10100060-0698	Expungement Revenue	2,800	2,400	2,400	1,300	2,000
10100060-0701	Parking Tickets	217,653	150,000	150,000	148,393	150,000
10100060-0702	Wrecker Service	7,312	1,000	1,000	11,973	7,000
10100060-0703	Sex Offender Fines	1,624	-	-	1,616	-
10100060-0704	Red Light Cameras	134,262	100,000	100,000	124,954	100,000
10100060-0705	Drug Testing Fees	-	-	-	-	37,236
TOTAL FINES AND PENALTIES		2,264,395	1,940,025	1,944,385	1,715,665	1,807,877

**GENERAL FUND
REVENUES**

Account		2024 Actual	2025 Original	2025 Revised	2025 Actual	2026 Mayor Rec
USE OF PROPERTY						
10100065-0901	Rents	13,757	13,757	13,757	12,623	13,757
10100065-0903	Airport Hanger Rent	259,386	249,560	249,560	278,331	259,000
10100065-0905	Lease Revenue- GASB 87	(132,207)	-	-	-	-
10100065-1006	Airport Facility Event Fee	75	-	-	-	-
TOTAL USE OF PROPERTY		141,011	263,317	263,317	290,953	272,757

**GENERAL FUND
REVENUES**

Account		2024 Actual	2025 Original	2025 Revised	2025 Actual	2026 Mayor Rec
CHARGES FOR SERVICES						
10100070-1101	Garbage Collection	2,837,580	3,162,291	3,162,291	2,358,717	3,548,104
10100070-1803	Recovered Bad Debts	4,600	-	-	-	-
TOTAL CHARGES FOR SERVICES		2,842,180	3,162,291	3,162,291	2,358,717	3,548,104

**GENERAL FUND
REVENUES**

Account		2024 Actual	2025 Original	2025 Revised	2025 Actual	2026 Mayor Rec
INTERGOVERNMENTAL REVENUES						
10100075-1201	Sales Tax - Public School Bond	23,515,600	23,451,000	23,451,000	17,471,200	23,460,000
10100075-120101	S/T- Public School Bond Contra	(23,515,600)	(23,451,000)	(23,451,000)	(17,471,200)	(23,460,000)
10100075-1202	Road And Bridge Tax	1,323,268	1,281,498	1,281,498	-	1,320,000
10100075-1204	Beer Tax-Wholesaler	383,274	371,000	371,000	232,141	375,000
10100075-1205	Local Gasoline Tax	691,236	693,000	693,000	507,422	681,000
10100075-1207	Casual Sales Tax-Autos	666,390	608,000	608,000	584,644	650,000
10100075-1209	County Sales Tax-19% City Share	22,339,820	22,272,000	22,272,000	16,597,640	22,345,000
10100075-1302	Bank Excise Tax	670,159	830,546	830,546	268,446	732,000
10100075-1303	Abc Board Profit	12,634	20,000	20,000	-	13,000
10100075-1304	Oil Production Tax	20,006	24,000	24,000	18,101	24,000
10100075-1322	Adeca Traffic Grant	57,750	-	-	32,447	-
10100075-1345	Grant - Workforce	2,100	-	-	-	-
10100075-1344	Grant - Coverdell Forensics	72,778	-	-	-	-
10100075-1945	Grant-Assistance To Ff	17,373	-	-	-	-
10100075-1947	Grant-Homeland Security	92,578	-	-	-	-
10100075-1954	Grant-EMA EOP Plan	15,086	-	-	3,909	-
10100075-1956	Grant Bulletproof Vests	1,962	-	-	11,471	-
10100075-1963	Grant-FBI	(7,060)	-	-	4,132	-
10100075-1966	DOJ Mental Health Court	-	103,700	103,700	10,833	103,700
10100075-1977	Brownfield Grant	5,175	-	-	220	-
10100075-1981	Grant-Us Marshall Task Force	55,114	-	-	50,652	-
10100075-1982	Grant-Fema Communication Match	15,223	-	-	20,661	-
10100075-1989	Grant-St-Internet Crime Childr	10,000	-	-	-	-
10100075-1995	Adem Recycling Grant	365,974	-	72,683	45,523	-
TOTAL INTERGOVERNMENTAL REVENUES		26,810,839	26,203,744	26,276,427	18,388,242	26,243,700

Account		2024 Actual	2025 Original	2025 Revised	2025 Actual	2026 Mayor Rec
OTHER OPERATING						
10100080-6391	PY LESO Auction Sales	-	59,986	86,813	-	-
10100080-1403	Interest Income-Checking	1,275,075	-	-	1,139,908	-
10100080-1429	Interest Income- Payment Plan	7,188	-	-	4,241	-
10100080-1430	Interest Income - Debt Service	42,082	-	-	15,578	-
10100080-1437	Int Income - Leases GASB 87	190,177	-	-	-	-
10100080-1501	Other Operating	1,205	800	800	1,237	800
10100080-1502	Police Miscellaneous	80,005	95,000	95,000	100,688	95,000
10100080-1503	Rebate Fees	40,781	20,000	20,000	44,293	25,000
10100080-1506	Vending Commissions	16,535	-	-	64	-
10100080-1513	Sale Of Land/Vacate Street	31,483	-	-	280,849	-
10100080-1518	In-Kind Revenues	60,861	-	-	-	-
10100080-1522	TPD - Abandoned Property	7,206	-	-	8,377	-
10100080-1523	Mayors 5K	75,610	56,100	56,100	75,631	56,100
10100080-1524	Human Trafficking Task Force	22,310	-	-	21,178	-
10100080-1535	Auction Sales	212,437	50,000	50,000	92,491	50,000
10100080-1536	Auction Sales - TPD LESO Funds	41,389	-	12,814	23,678	-
10100080-1538	Rescue Call Payments	33,620	47,000	47,000	11,038	15,000
10100080-15381	PY Fund Bal-Ambulance	-	-	95,000	-	-
10100080-1539	Ambulance Payments	806	300	300	-	300
10100080-1546	Donations	20,802	-	76,143	26,143	-
10100080-1561	RMKT- Rental Income	443,194	375,000	375,000	404,752	400,000
10100080-1562	RMKT- Farmers Booth Fees	14,370	8,000	8,000	10,940	9,000
10100080-1563	RMKT- Artist Booth Fees	11,540	9,000	9,000	11,380	9,000
10100080-1564	RMKT- Catering Royalties	55,568	50,000	50,000	47,547	50,000
10100080-1566	RMKT- Merchandise Inventory	2,900	500	500	3,570	500
10100080-1568	RMKT-Snap/Ebt Program	27,840	5,000	5,000	19,600	5,000
10100080-1570	HOTR- Ice Skating	156,341	142,000	142,000	115,127	142,000
10100080-1571	HOTR- Sponsorships	31,500	30,000	30,000	36,000	30,000
10100080-1573	HOTR- Private Events	10,924	8,200	8,200	10,537	10,000
10100080-1574	HOTR- Other Misc Revenues	105	-	-	66	-
10100080-1576	AMP - Sponsorship	-	140,000	140,000	140,000	140,000
10100080-1581	Special Event-Rental Fees	28,068	20,000	20,000	35,202	20,000
10100080-1583	Special Event Sponsorships	23,450	20,000	20,000	27,575	20,000

**GENERAL FUND
REVENUES**

Account	2024 Actual	2025 Original	2025 Revised	2025 Actual	2026 Mayor Rec
OTHER OPERATING (continued)					
10100080-1586 Druid City Arts Festival	52,800	40,000	40,000	38,543	40,000
10100080-1587 Alcohol Event Fee	27,197	56,100	56,100	37,354	35,000
10100080-1592 PY Fund Bal - District Enhancement	-	-	2,108	-	-
10100080-1596 Opioid Settlement Revenues	520,532	387,500	387,500	-	400,000
10100080-1899 Misc Income	16,522	-	-	-	-
TOTAL OTHER OPERATING	<u>3,582,423</u>	<u>1,620,486</u>	<u>1,833,377</u>	<u>2,783,587</u>	<u>1,552,700</u>

**GENERAL FUND
REVENUES**

Account		2024 Actual	2025 Original	2025 Revised	2025 Actual	2026 Mayor Rec
TRANSFERS FROM OTHER FUNDS						
10100085-1208	Trans From 212	1,019	-	-	-	-
10100085-1605	Trans From Beer Tax Bonus	394,855	402,934	402,934	395,894	421,556
10100085-1617	Trans From WS - Prop Insurance	689,000	689,000	689,000	-	689,000
10100085-1628	Trans From GF-RFFI	-	-	1,750,000	-	-
10100085-1630	Trans From WS - Worker's Comp	50,000	50,000	50,000	-	50,000
10100085-1634	Trans From WS - Build Maint	183,245	185,325	185,325	-	190,969
10100085-1635	Trans From WS - Temp Wages	-	10,000	10,000	-	10,000
10100085-1637	Trans From Alabama Trust Fund	500,000	500,000	500,000	-	500,000
10100085-1645	Trans From Pub Safety Cap Fund	75,172	-	-	-	-
10100085-1659	Trans From ETF-Garbage Subsidy	5,000,000	5,000,000	5,000,000	-	5,000,000
10100085-1660	Trans From Facility Renewal GF	-	-	82,235	-	-
10100085-1663	Trans From Elevate	935,079	1,526,267	1,526,267	-	1,876,829
10100085-166301	Trans From Elevate - PS Fund	4,330,028	4,394,491	4,394,491	-	4,408,863
10100085-1670	Trans From Corrections Fund	75,000	-	-	-	-
10100085-1672	Trans From Summer Feeding	21,148	21,147	21,147	-	-
10100085-1680	Trans From Tourism Cap Impv	250,000	250,000	250,000	-	250,000
10100085-1681	Trans From Drug Enforcement	41,680	-	-	-	-
10100085-1699	Trans From WS - Indirect Costs	7,569,095	8,186,829	8,186,829	-	9,709,911
10100085-8080	Trans From Amp - Debt Service	865,582	865,950	865,950	-	865,894
10100085-8081	Transf From Amp - Clearing	505,093	350,000	450,000	84,953	-
10100085-8106	Trans From RDF	125,000	125,000	125,000	-	620,927
TOTAL TRANSFERS FROM OTHER FUNDS		21,610,996	22,556,943	24,489,178	480,847	24,593,949

**GENERAL FUND
REVENUES**

Account		2024 Actual	2025 Original	2025 Revised	2025 Actual	2026 Mayor Rec
COST REIMBURSEMENTS						
10100090-1550	Insurance Proceeds	291,798	-	198,550	383,419	-
10100090-9900	Cost Reimburse	1,009	-	-	1,730	-
10100090-9903	Cost Reim-Information Sys	11,323	-	-	28,050	-
10100090-9905	Cost Reim-Planning	50,567	45,000	45,000	52,983	45,000
10100090-9906	Cost Reim-Legal	686	-	-	433	-
10100090-9908	Cost Reim-Police	266,224	209,000	209,000	243,123	245,000
10100090-99091	Cost Reim-EMS Billing	359	-	-	(368)	-
10100090-9910	Cost Reim- Gateway	-	-	-	(1,050)	-
10100090-9911	Cost Reim-Inspection	13,970	14,000	14,000	17,475	14,000
10100090-9912	Cost Reim-TDOT	131,751	145,000	145,000	160,698	145,000
10100090-9915	Cost Reim-Env Services	28,743	26,500	26,500	43,212	27,000
10100090-9916	Cost Reim-BOE School Guards	45,500	69,601	69,601	33,318	84,285
10100090-9921	Cost Reim-Mayor/Clerk	4,229	-	-	13,351	-
10100090-9925	Cost Reim-Recycling	239,131	120,000	120,000	223,980	200,000
10100090-9942	Cost Reim-Human Resources	70	-	-	30	-
10100090-9944	Cost Reim-Preservation	1,925	1,750	1,750	2,225	1,750
10100090-9947	Cost Reim-PATA Fuel	244,026	300,000	300,000	138,004	300,000
10100090-9954	Cost Reim - UA PS	250,000	250,000	250,000	250,000	250,000
10100090-9956	Cost Reim-Amphitheater	12,663	1,500	1,500	7,184	1,500
10100090-9967	Cost Reimb - TCRIC Debt	5,714,172	5,714,131	5,714,131	5,714,131	5,714,174
10100090-9970	Cost Reim- A&E Special Events	58,450	35,000	35,000	56,282	35,000
10100090-9974	Cost Reim-PATA-UA Route	98,116	98,116	98,116	98,116	98,116
10100090-9976	Cost Reim-Animal Shelter	16,335	16,800	16,800	16,522	16,800
10100090-9984	Cost Reim-Summer Jobs	10,000	-	-	10,000	-
TOTAL COST REIMBURSEMENTS		7,491,045	7,046,398	7,244,948	7,492,846	7,314,101



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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 2026 General Fund Budget Summary				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Mayor Rec</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Budgets & Financial Reporting	\$ 2,827,826	\$ 2,944,923	\$ 117,097	4.1%
Purchasing	186,601	196,599	9,998	5.4%
Revenue & Financial Services	2,065,289	2,282,062	216,773	10.5%
Total	\$ 5,079,716	\$ 5,423,584	\$ 343,868	6.8%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 4,452,729	\$ 4,864,121	\$ 411,392	9.2%
Salary Reimbursements	(1,000)	(1,000)	-	0.0%
Overtime/Wages	18,000	9,000	(9,000)	-50.0%
Auto Fuel/Maintenance	1,320	1,320	-	0.0%
Other Operating	608,667	550,143	(58,524)	-9.6%
Total By Category	\$ 5,079,716	\$ 5,423,584	\$ 343,868	6.8%

Accounting & Finance Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$411,392 is attributed to an 8.3% rise in health insurance premiums, 3% cost of living adjustment, one step increase, recognition of the full cost of prior year steps, and various personnel movements throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 original budget with the following exceptions:
 - Decrease of \$9,000 in wages for elimination of Accounting & Finance intern.
 - Net decrease of \$58,524 in other operating expenditures.

Accounting & Finance Personnel

Department/Division	Position	2026
Accounting & Finance		
Accounting & Finance	Accountant	4
Accounting & Finance	Accounting Manager	2
Accounting & Finance	Accounting Tech	1
Accounting & Finance	Accounting Tech Sr	2
Accounting & Finance	Accounts Payable SPV	1
Accounting & Finance	AD, Acc & Fin Report	2
Accounting & Finance	AD, Bud & Strat Plan	1
Accounting & Finance	CH Financial Officer	1
Accounting & Finance	Dep CH Fin Officer	1
Accounting & Finance	Dir Budg Strat Plan	1
Accounting & Finance	Dir, Acct & Fin	1
Accounting & Finance	Grants Manager	1
Accounting & Finance	Office Administrator	1
Accounting & Finance	Senior Accountant	3
	Accounting & Finance Total	22
Accounting & Finance - Purchasing		
Accounting & Finance - Purchasing	Asst Purch Agent	1
Accounting & Finance - Purchasing	Purchasing Agent	1
	Accounting & Finance - Purchasing Total	2
Accounting & Finance - Revenue		
Accounting & Finance - Revenue	Audit Manager	1
Accounting & Finance - Revenue	Billing Collect Mgr	1
Accounting & Finance - Revenue	Billing/Collect Supv	2
Accounting & Finance - Revenue	Bus Tax Auditor	4
Accounting & Finance - Revenue	Dir Rev Operations	1
Accounting & Finance - Revenue	Dir, Rev Code Enforc	1
Accounting & Finance - Revenue	Enforcement Manager	1
Accounting & Finance - Revenue	Revenue Officer	7
Accounting & Finance - Revenue	Revenue Officer, Sr	2
Accounting & Finance - Revenue	Sr Bus Tax Auditor	1
	Accounting & Finance - Revenue Total	21
Accounting & Finance Department Total		45

Accounting & Finance Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Investments are needed in the Revenue Code Enforcement division for revenue generating capabilities and compliance with state and local laws.	FY 2022	9/30/2025	85%					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 4 manual payroll checks still processed.	FY 2022	9/30/2026	99%					x
Implementation of online business license processing which includes new license as well as submission and payment for license renewals.	FY 2023	12/31/2025	5%					x
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
Implement the Workflow Module within the Enterprise ERP system to gain efficiencies in invoice processing.	FY 2026	9/30/2028	5%					x

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
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	Ongoing	Ongoing			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
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	15%					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	12/31/2025	Ongoing					x
Enhance current city-wide capital asset policies to strengthen internal controls as it relates to the acquisition and disposal of capital assets.	FY 2026	9/30/2029	5%					x

GENERAL FUND
ACCOUNTING & FINANCE

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
A&F - BUDGETS AND FINANCIAL REPORTING						
10101010-1005	Beer Tax Bonus	4,131	4,176	4,176	4,488	4,599
10101010-1015	Salaries	1,650,027	1,869,508	1,869,508	1,437,477	1,936,804
10101010-101501	Salary Reimbursement - Grants	(5,108)	(1,000)	(1,000)	(2,945)	(1,000)
10101010-1030	Wages	646	9,000	9,000	8,514	-
10101010-2010	Employee Insurance	151,938	203,416	203,416	151,985	221,307
10101010-2025	State Pension	133,498	174,936	174,936	131,269	198,681
10101010-2029	Medicare Tax	23,089	26,043	26,043	20,255	26,694
10101010-2030	Social Security	98,726	111,306	111,306	86,606	114,103
10101010-3007	Auditing	102,000	102,000	102,000	104,100	107,000
10101010-3100	Outside Services	227,742	236,500	236,500	186,160	236,500
10101010-3110	Machine Rental	7,896	10,000	10,000	7,620	9,000
10101010-3137	Postage & Freight	10,458	8,500	8,500	8,740	10,500
10101010-3138	Operating Forms	5,286	5,300	5,300	4,024	5,300
10101010-3155	Office Supplies	5,066	5,000	5,000	3,922	5,000
10101010-3170	Repairs & Supplies	1,900	4,500	4,500	2,112	4,500
10101010-3210	Travel/Education	8,533	23,300	23,300	5,615	20,000
10101010-3212	Car Allowance	18,964	17,908	17,908	22,277	32,746
10101010-3214	Books/Dues/Subscriptions	4,353	9,033	9,033	3,011	7,500
10101010-3231	Telephone	7,934	8,400	8,400	5,798	5,689
TOTAL A&F - BUDGETS AND FINANCIAL REPORTING		2,457,079	2,827,826	2,827,826	2,191,029	2,944,923

GENERAL FUND
ACCOUNTING & FINANCE

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
A&F - PURCHASING						
10101011-1005	Beer Tax Bonus	393	464	464	437	438
10101011-1015	Salaries	133,618	141,040	141,040	120,609	147,450
10101011-2010	Employee Insurance	13,945	15,614	15,614	13,659	16,907
10101011-2025	State Pension	11,677	14,055	14,055	11,962	15,853
10101011-2029	Medicare Tax	1,879	1,947	1,947	1,695	2,032
10101011-2030	Social Security	8,036	8,323	8,323	7,246	8,685
10101011-3085	Property Insurance	(13,864)	-	-	-	-
10101011-3138	Operating Forms	-	200	200	449	200
10101011-3155	Office Supplies	80	250	250	31	250
10101011-3170	Repairs & Supplies	-	-	-	33	-
10101011-3210	Travel/Education	2,219	1,550	1,550	1,661	1,550
10101011-3212	Car Allowance	2,400	2,508	2,508	2,090	2,584
10101011-3214	Books/Dues/Subscriptions	744	650	650	40	650
TOTAL A&F - PURCHASING		161,126	186,601	186,601	159,911	196,599

GENERAL FUND
ACCOUNTING & FINANCE

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
A&F - REVENUE AND FINANCIAL SERVICES						
10101030-1005	Beer Tax Bonus	3,225	3,248	3,248	3,284	3,942
10101030-1015	Salaries	1,022,670	1,374,270	1,374,270	1,004,723	1,578,114
10101030-1030	Wages	-	9,000	9,000	-	9,000
10101030-2010	Employee Insurance	126,428	225,161	225,161	133,783	246,959
10101030-2025	State Pension	84,820	132,408	132,408	98,484	165,454
10101030-2029	Medicare Tax	14,139	18,880	18,880	13,851	21,020
10101030-2030	Social Security	60,455	80,694	80,694	59,226	89,843
10101030-3010	Auto-Fuel & Oil	643	795	795	310	795
10101030-3015	Auto-Maintenance	1,079	525	525	2,431	525
10101030-3100	Outside Services	300	-	-	-	-
10101030-3110	Machine Rental	5,481	5,600	5,600	5,333	5,600
10101030-3137	Postage & Freight	16,996	14,000	14,000	18,133	28,000
10101030-3138	Operating Forms	4,902	4,000	4,000	2,373	4,000
10101030-3155	Office Supplies	5,089	6,500	6,500	5,875	6,500
10101030-3170	Repairs & Supplies	-	21,625	21,625	19,045	10,000
10101030-3210	Travel/Education	8,501	15,355	15,355	8,122	15,000
10101030-3212	Car Allowance	18,168	26,824	26,824	18,787	29,906
10101030-3214	Books/Dues/Subscriptions	1,378	1,560	1,560	4,783	1,560
10101030-3225	Uniforms/Prot Clothing	1,223	5,500	5,500	3,286	5,500
10101030-3231	Telephone	6,352	10,344	10,344	6,538	10,344
10101030-3999	Miscellaneous Expense	60	-	-	-	-
10101030-4010	Equipment	-	109,000	109,000	100,040	50,000
TOTAL A&F - REVENUE AND FINANCIAL SERVICES		1,381,908	2,065,289	2,065,289	1,508,408	2,282,062

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 2026 General Fund Budget Summary				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Mayor Rec</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Airport	\$ 996,469	\$ 1,029,423	\$ 32,954	3.3%
Total	\$ 996,469	\$ 1,029,423	\$ 32,954	3.3%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 755,801	\$ 795,385	\$ 39,584	5.2%
Overtime/Wages	34,500	39,500	5,000	14.5%
Auto Fuel/Maintenance	38,550	38,550	-	0.0%
Power-Runway Lights	17,917	17,917	-	0.0%
Other Operating	149,701	138,071	(11,630)	-7.8%
Total By Category	\$ 996,469	\$ 1,029,423	\$ 32,954	3.3%

Tuscaloosa National Airport Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$39,584 is attributed to an 8.3% rise in health insurance premiums, 3% cost of living adjustment, one step increase, recognition of the full cost of prior year steps, and various personnel movements throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 original budget with the following exceptions:
 - Increase of \$5,000 for overtime and wages for projected actuals.
 - Net decrease of \$11,630 in other operating expenditures.

Tuscaloosa National Airport Personnel

Department/Division	Position	2026
Tuscaloosa National Airport	Airport Assistant Mgr	1
Tuscaloosa National Airport	Airport Director	1
Tuscaloosa National Airport	Airport Maintenance Specialist	3
Tuscaloosa National Airport	Airport Maintenance Supervisor	1
Tuscaloosa National Airport	IPS Operations Mgr	1
Tuscaloosa National Airport	Secretary, Senior	1

Tuscaloosa National Airport Total 8

Tuscaloosa National Airport Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
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	35%		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	Ongoing			x	x	x
Policies and Procedures: Coordinate a working group for the rewrite and modernization of the airport's emergency plan.	FY 2023	Fall 2027	25%		x	x		x
Policies and Procedures: Modernize Airport Policies, Regulations, and Guidance Documents to promote transparent policies that promote airport compliance.	FY 2023	Fall 2025	90%		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	Fall 2024	100%	1/30/2025	x	x		x
Capital Improvements: Design and Construct Rwy 4/22 Extension.	FY 2024	Spring 2026	25%			x	x	
Capital Improvements: Pursue and support efforts available to replace the airport terminal.	FY 2024	Fall 2026	15%			x	x	x
Environmental Sustainability: Implement EECBG grant to transition three airfield circuits to LED for reduced power usage and increased efficiency.	FY 2024	Fall 2025	80%			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	100%	2/1/2024	x			x
Capital Improvements: Design and construct dedicated cargo/overflow apron.	FY 2024	Summer 2026	50%			x	x	
Educational Support: Support educational awareness programs and careers in aviation including scholarships, tours, dual enrollment programs, student organizations, and high school programs.	FY 2026	Ongoing	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	2028	25%			x		x
Airport Security: Implement updated security access control and monitoring improvements that assists in limiting unauthorized access inside the fence and on the airfield.	FY 2023	2026	25%		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: Pursue and support efforts available to replace the air traffic control tower to provide modern air traffic services for airport users.	FY 2023	2028	25%		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	Ongoing		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: 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	Ongoing			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	Ongoing		x	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	Ongoing			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	Ongoing		x	x		x
Financial Sustainability: Continuous review of airports rates, fees, and lease policies in order to eliminate operating deficit, achieve financial self-sustainability, and promote economic growth.	FY 2023	Ongoing	Ongoing			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	Ongoing		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	Ongoing		x	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	25%		x			x
Capital Improvements: Design and Reconstruct Taxiway Alpha	FY 2026	2028	0%			x	x	

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
AIRPORT						
10107050-1005	Beer Tax Bonus	1,786	1,856	1,856	1,748	1,752
10107050-1015	Salaries	538,614	573,501	573,501	486,175	598,423
10107050-1025	Salary Overtime	8,142	10,500	10,500	7,140	11,500
10107050-1030	Wages	20,985	24,000	24,000	17,119	28,000
10107050-2010	Employee Insurance	71,589	80,727	80,727	65,943	80,064
10107050-2025	State Pension	47,205	55,837	55,837	48,498	62,996
10107050-2029	Medicare Tax	7,732	8,319	8,319	7,051	8,716
10107050-2030	Social Security	33,060	35,561	35,561	30,149	37,254
10107050-3010	Auto-Fuel & Oil	6,488	10,000	10,000	2,308	10,000
10107050-3015	Auto-Maintenance	22,738	28,550	28,550	21,086	28,550
10107050-3100	Outside Services	55,532	86,000	109,965	36,930	76,500
10107050-3106	Toll Bridge	92	150	150	18	150
10107050-3110	Machine Rental	1,227	1,500	1,500	594	3,000
10107050-3137	Postage & Freight	45	200	200	31	200
10107050-3155	Office Supplies	1,020	1,000	1,000	665	1,000
10107050-3170	Repairs & supplies	22,885	17,451	17,451	13,287	19,351
10107050-3186	Power-Runway Lights	18,473	17,917	17,917	13,826	17,917
10107050-3210	Travel/Education	7,200	7,400	7,400	1,671	4,000
10107050-3212	Car Allowance	-	-	-	4,000	6,180
10107050-3214	Books/Dues/Subscriptions	5,578	9,000	9,000	8,336	9,000
10107050-3215	Trade Organization Dues	6,765	5,500	5,500	3,408	6,500
10107050-3225	Uniforms/Prot Clothing	3,365	2,000	2,000	1,899	2,500
10107050-3231	Telephone	11,323	10,000	10,000	11,069	10,870
10107050-3999	Miscellaneous Expense	5,872	5,000	5,000	2,728	5,000
10107050-4010	Equipment	726	4,500	4,500	152	-
10107050-4170	Capital Repairs/Improvements	22,180	-	-	-	-
TOTAL AIRPORT		920,621	996,469	1,020,434	785,834	1,029,423



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The Arts & Entertainment Department consists of the Mercedes-Benz Amphitheater, Tuscaloosa River Market, and Tuscaloosa Gateway; and Special Events including the Mayor's Cup 5k, Druid City Arts Festival, and Celebration on the River. Arts & Entertainment will continue to provide the production and promotion of, and participation in, live performances, events and exhibits for the City of Tuscaloosa. Our efforts this year will be to continue to provide the highest quality events and venues for the City of Tuscaloosa.

Arts & Entertainment FY 2026 General Fund Budget Summary				
Divisions	2025 Original Budget	2026 Mayor Rec	Increase/ Decrease	Percentage Change
Administration	\$ 164,130	\$ 172,151	\$ 8,021	4.9%
Gateway	261,914	194,737	(67,177)	-25.6%
Amphitheater	1,452,713	957,831	(494,882)	-34.1%
River Market	543,960	542,561	(1,399)	-0.3%
Holidays At The Plaza	282,040	267,406	(14,634)	-5.2%
Other Special Events	549,789	898,517	348,728	63.4%
Saban Center	291,698	501,427	209,729	71.9%
Total	\$ 3,546,244	\$ 3,534,630	\$ (11,614)	-0.3%
Expenditure Category				
Salaries/Benefits	\$ 2,077,582	\$ 2,299,907	\$ 222,325	10.7%
Overtime/Wages/Holiday Pay	383,319	383,319	-	0.0%
Auto Fuel/Maintenance	26,126	25,756	(370)	-1.4%
Utilities	58,332	43,698	(14,634)	-25.1%
Other Operating	1,000,885	781,950	(218,935)	-21.9%
Total By Category	\$ 3,546,244	\$ 3,534,630	\$ (11,614)	-0.3%

Arts & Entertainment Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$222,325 is attributed to an 8.3% rise in health insurance premiums, 3% cost of living adjustment, one step increase, recognition of the full cost of prior year steps, and various personnel movements throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 original budget with the following exceptions:
 - Decrease of \$370 in auto fuel/maintenance to reflect expected cost and department usage.
 - Decrease of \$14,634 in utilities based on current market rates and projections.
 - Net decrease of \$218,935 in other operating due to eliminating the Red Mountain Entertainment contract and increasing machine rental fees.

Arts & Entertainment Personnel

Department/Division	Position	2026
Arts & Entertainment - Admin		
Arts & Entertainment - Admin	A&E Director	1
Arts & Entertainment - Admin Total		1
Arts & Entertainment - Gateway		
Arts & Entertainment - Gateway	Gateway Ops Mgr	1
Arts & Entertainment - Gateway Total		1
Arts & Entertainment - Amphitheater		
Arts & Entertainment - Amphitheater	Box Office Manager	1
Arts & Entertainment - Amphitheater	Tusc Amp Ops Manager	1
Arts & Entertainment - Amphitheater	Mercedes-Benz Amp Operations Asst	2
Arts & Entertainment - Amphitheater	Assistant Box Office Manager	1
Arts & Entertainment - Amphitheater	Venue Operations Asst	1
Arts & Entertainment - Amphitheater Total		5
Arts & Entertainment - Rivermarket		
Arts & Entertainment - Rivermarket	Tusc RM Ops Mgr	1
Arts & Entertainment - Rivermarket	Tusc RM Operation Asst	1
Arts & Entertainment - Rivermarket	Tusc RM Asst Ops Mgr	1
Arts & Entertainment - Rivermarket Total		3
Arts & Entertainment - Special Events		
Arts & Entertainment - Amphitheater	Tusc Amp Ops Manager	1
Arts & Entertainment - Special Events	Special Events Crew Supervisor	1
Arts & Entertainment - Special Events	Special Events Crew Worker	2
Arts & Entertainment - Special Events	Spec Events Ops Mgr	1
Arts & Entertainment - Special Events	Spec Events Asst Ops Mgr	1
Arts & Entertainment - Special Events	Spec Events Ops Asst	2
Arts & Entertainment - Special Events	Spec Events Crew Worker Sr	1
Arts & Entertainment - Special Events Total		9
Arts & Entertainment - Saban Center		
Arts & Entertainment - Saban Center	Accountant	1
Arts & Entertainment - Saban Center	Dep Dir, UD	1
Arts & Entertainment - Saban Center	Operations & Facility Director	1
Arts & Entertainment - Saban Center	Spec Proj Coord	1
Arts & Entertainment - Saban Center Total		4

Arts & Entertainment Department Total **23**

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
Provide high quality, safe and efficiently managed venues for the public to enjoy events in.	FY 2025	Ongoing	100%	Ongoing				x
Transition Gateway venue and staff	FY 2025	Ongoing	10%					x
Efficiently transition Transportation Museum by 12/31/2024	FY 2025	Ongoing	100%	8/31/2024				x
Create and manage memorable events for the public to attend that are safe and of high quality	FY 2025	Ongoing	100%	Ongoing				x

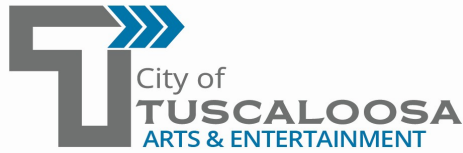
Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Saban Center: Successful grand opening.	FY 2022	Ongoing	0%					x
Elevate project to reconfigure Gateway.	FY 2025	Ongoing	15%			x	x	x
Implement Mercedes-Benz Amphitheater 10 year plan.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

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
A&E - ADMINISTRATION						
10109060-1015	Salaries	126,465	128,595	128,595	108,203	134,439
10109060-2010	Employee Insurance	6,905	7,732	7,732	6,763	8,372
10109060-2025	State Pension	9,779	11,533	11,533	9,652	13,149
10109060-2029	Medicare Tax	1,878	1,827	1,827	1,610	1,908
10109060-2030	Social Security	8,031	7,810	7,810	6,886	8,155
10109060-3015	Auto - Maintenance	-	670	670	-	-
10109060-3212	Car Allowance	5,484	5,731	5,731	4,780	5,909
TOTAL A&E-ADMINISTRATION		158,765	164,130	164,130	138,112	172,151

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
A&E - GATEWAY						
10109062-1005	Beer Tax Bonus	583	464	464	219	219
10109062-1015	Salaries	114,972	120,727	120,727	60,623	74,026
10109062-1030	Wages	36,373	30,414	30,414	18,190	30,414
10109062-2010	Employee Insurance	20,828	23,322	23,322	13,642	16,885
10109062-2025	State Pension	9,959	11,969	11,969	6,396	8,405
10109062-2029	Medicare Tax	2,039	4,049	4,049	1,042	2,365
10109062-2030	Social Security	8,720	17,305	17,305	4,455	10,108
10109062-3100	Outside Services	17,005	18,000	18,000	17,005	18,000
10109062-3110	Machine Rental	2,157	2,366	2,366	1,771	2,366
10109062-3137	Postage & Freight	-	200	200	-	200
10109062-3138	Operating Forms	-	150	150	-	150
10109062-3155	Office Supplies	467	350	350	168	350
10109062-3170	Repairs & Supplies	1,420	2,500	2,500	172	2,500
10109062-3188	Furniture Supplies	7,325	-	-	-	-
10109062-3214	Books/Dues/Subscriptions	180	250	250	150	250
10109062-3225	Uniforms/Prot Clothing	144	350	350	-	350
10109062-3230	Utilities	26,562	25,998	25,998	21,262	25,998
10109062-3231	Telephone	2,270	3,000	3,000	1,141	1,651
10109062-3515	Marketing	355	-	-	-	-
10109062-3525	Gateway - Event Expenses	3,307	-	-	-	-
10109062-3999	Miscellaneous Expense	-	500	500	-	500
TOTAL A&E-GATEWAY		254,665	261,914	261,914	146,438	194,737

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
A&E - AMPHITHEATER						
10109063-1005	Beer Tax Bonus	2,149	2,320	2,320	1,862	1,095
10109063-1015	Salaries	542,929	636,811	636,811	491,976	420,768
10109063-1025	Salary Overtime	132,087	144,427	144,427	91,505	144,427
10109063-1030	Wages	4,956	14,965	14,965	2,573	14,965
10109063-1045	Holiday Pay	3,048	-	-	3,043	-
10109063-2010	Employee Insurance	73,506	97,497	97,497	66,657	67,395
10109063-2020	Fire - Police Pension	8,311	-	-	6,918	-
10109063-2025	State Pension	51,718	58,910	58,910	51,976	44,120
10109063-2029	Medicare Tax	9,300	12,156	12,156	8,189	9,265
10109063-2030	Social Security	36,653	51,962	51,962	32,491	39,601
10109063-3010	Auto - Fuel & Oil	7,150	6,500	6,500	2,275	6,500
10109063-3015	Auto - Maintenance	11,072	18,560	18,560	6,064	18,560
10109063-3100	Outside Services	233,641	239,180	239,180	70,117	23,180
10109063-3110	Machine Rental	2,674	4,000	4,000	933	4,000
10109063-3111	Office Rent	9,480	14,280	14,280	8,690	14,280
10109063-3137	Postage & Freight	1,130	1,500	1,500	966	1,500
10109063-3138	Operating Forms	1,657	1,600	1,600	970	1,600
10109063-3155	Office Supplies	120	1,400	1,400	1,003	1,400
10109063-3156	Maintenance Contracts	31,886	35,000	35,000	34,097	35,000
10109063-3170	Repairs & Supplies	29,958	29,650	29,650	20,897	29,650
10109063-3188	Furniture Supplies	1,353	2,000	2,000	-	2,000
10109063-3210	Travel/Education	23,716	18,000	18,000	13,148	18,000
10109063-3214	Books/Dues/Subscriptions	4,591	5,935	5,935	3,293	5,935
10109063-3225	Uniforms/Prot Clothing	5,540	6,540	6,540	3,592	6,540
10109063-3231	Telephone	11,166	26,520	26,520	9,934	25,050
10109063-3515	Marketing	4,172	-	-	552	-
10109063-3525	AMP - City Event Expenses	991	4,500	4,500	225	4,500
10109063-3530	Rental Event Expenses	4,922	16,000	16,000	3,020	16,000
10109063-3999	Miscellaneous Expense	133	2,500	2,500	-	2,500
TOTAL A&E-AMPHITHEATER		1,250,007	1,452,713	1,452,713	936,964	957,831

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
A&E - RIVERMARKET						
10109064-1005	Beer Tax Bonus	540	464	464	656	657
10109064-1015	Salaries	177,360	195,405	195,405	167,215	204,291
10109064-1025	Salary Overtime	822	-	-	401	-
10109064-1030	Wages	114,349	152,050	152,050	94,160	152,050
10109064-2010	Employee Insurance	23,992	31,041	31,041	14,183	16,749
10109064-2025	State Pension	15,055	18,848	18,848	16,102	21,345
10109064-2029	Medicare Tax	4,030	4,682	4,682	3,693	5,011
10109064-2030	Social Security	17,234	20,011	20,011	15,792	21,415
10109064-3010	Auto - Fuel & Oil	134	70	70	35	70
10109064-3015	Auto - Maintenance	389	326	326	-	326
10109064-3034	In-Kind Trades	10,630	-	-	-	-
10109064-3100	Outside Services	6,906	7,245	7,245	6,816	7,245
10109064-3110	Machine Rental	1,905	2,676	2,676	442	2,676
10109064-3137	Postage & Freight	496	150	150	707	150
10109064-3138	Operating Forms	507	400	400	243	400
10109064-3155	Office Supplies	747	500	500	693	500
10109064-3170	Repairs & Supplies	7,470	5,000	5,000	5,075	5,000
10109064-3188	Furniture Supplies	2,609	3,500	3,500	2,681	3,500
10109064-3210	Travel/Education	8,784	8,877	8,877	9,551	8,877
10109064-3214	Books/Dues/Subscriptions	3,227	3,335	3,335	245	3,335
10109064-3225	Uniforms/Prot Clothing	1,290	1,700	1,700	2,147	1,700
10109064-3231	Telephone	4,708	4,000	4,000	3,752	3,584
10109064-3515	Marketing	3,157	6,080	6,080	5,345	6,080
10109064-3520	RMKT- Farmers Event Expenses	11,572	12,000	17,200	10,422	12,000
10109064-3525	RMKT- City Event Expenses	4,341	10,000	10,000	9,288	10,000
10109064-3530	RMKT- Rental Event Expenses	93,613	50,000	50,000	69,678	50,000
10109064-3536	RMKT-Farmers SNAP/EBT PMTS	29,113	5,000	5,000	20,530	5,000
10109064-3998	CC Merchant Fees	11,388	-	-	9,645	-
10109064-3999	Miscellaneous Expense	-	600	600	739	600
TOTAL A&E - RIVERMARKET		556,368	543,960	549,160	470,237	542,561



**GENERAL FUND
ARTS & ENTERTAINMENT**

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
A&E - TRANSPORTATION MUSEUM						
10109065-3100	Outside Services	168,926	-	-	-	-
10109065-3231	Telephone	196	-	-	87	-
TOTAL A&E - TRANSPORTATION MUSEUM		169,122	-	-	87	-

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
A&E - HOLIDAYS AT THE PLAZA						
10109066-1025	Salary Overtime	12,067	14,000	14,000	11,869	14,000
10109066-2025	State Pension	948	-	-	1,070	-
10109066-2029	Medicare Tax	175	-	-	171	-
10109066-2030	Social Security	748	-	-	731	-
10109066-3004	Event Advertising	-	950	950	113	950
10109066-3100	Outside Services	177,721	175,000	175,000	176,746	175,000
10109066-3105	Liability Insurance	2,978	4,500	4,500	2,991	4,500
10109066-3170	Repairs & Supplies	15,903	50,356	50,356	37,955	50,356
10109066-3214	Books/Dues/Subscriptions	599	1,000	1,000	661	1,000
10109066-3225	Uniforms/Prot Clothing	811	750	750	626	750
10109066-3230	Utilities	18,789	32,334	32,334	17,346	17,700
10109066-3997	Bad Debt Write Offs	-	-	-	149	-
10109066-3998	CC Merchant Fees	829	2,500	2,500	3,278	2,500
10109066-3999	Miscellaneous Expense	(6)	650	650	-	650
TOTAL A&E - HOLIDAYS AT THE PLAZA		231,562	282,040	282,040	253,705	267,406

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
TOTAL A&E - OTHER SPECIAL EVENTS						
10109068-1005	Beer Tax Bonus	676	696	696	993	1,971
10109068-1015	Salaries	203,801	255,070	255,070	201,065	508,087
10109068-1025	Salary Overtime	21,041	27,463	27,463	28,253	27,463
10109068-2010	Employee Insurance	19,836	22,289	22,289	19,423	72,924
10109068-2020	Fire - Police Pension	2,543	-	-	3,368	-
10109068-2025	State Pension	15,709	22,816	22,816	18,476	48,620
10109068-2029	Medicare Tax	3,146	3,566	3,566	3,212	6,923
10109068-2030	Social Security	12,551	15,244	15,244	12,543	29,584
10109068-3010	Auto - Fuel & Oil	155	-	-	147	300
10109068-3015	Auto - Maintenance	-	-	-	122	-
10109068-3034	In-Kind Trades	50,231	-	-	-	-
10109068-3110	Machine Rental	3,555	3,600	3,600	3,889	3,600
10109068-3138	Operating Forms	59	250	250	-	250
10109068-3155	Office Supplies	1,423	1,400	1,400	909	1,400
10109068-3170	Repairs & Supplies	3,226	7,500	7,500	574	7,500
10109068-3210	Travel/Education	10,345	9,000	9,000	2,050	9,000
10109068-3214	Books/Dues/Subscriptions	6,516	4,585	4,585	2,847	4,585
10109068-3225	Uniforms/Prot Clothing	643	600	600	595	600
10109068-3231	Telephone	1,673	5,920	5,920	1,557	5,920
10109068-3525	City Event Expenses	24,959	23,850	23,850	9,811	23,850
10109068-3526	Elevate Events	5,452	10,000	10,000	4,634	10,000
10109068-3850	Mayors Cup 5K	59,344	56,100	56,100	48,481	56,100
10109068-3852	Live at the Plaza	41,407	34,000	34,000	44,422	34,000
10109068-3854	Household Hazardous Waste Day	701	500	500	784	500
10109068-3855	Druid City Arts Festival	30,982	38,100	38,100	28,403	38,100
10109068-3998	CC Merchant Fees	702	-	-	1,097	-
10109068-3999	Miscellaneous Expense	3,135	7,240	7,240	1,517	7,240
TOTAL A&E - OTHER SPECIAL EVENTS		523,811	549,789	549,789	439,170	898,517

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
TOTAL A&E - SABAN CENTER						
10109069-1005	Beer Tax Bonus	446	464	464	437	438
10109069-1015	Salaries	205,765	214,638	214,638	179,396	379,119
10109069-2010	Employee Insurance	27,848	31,186	31,186	27,285	45,733
10109069-2025	State Pension	15,876	19,228	19,228	16,002	36,978
10109069-2029	Medicare Tax	2,855	2,892	2,892	2,481	5,261
10109069-2030	Social Security	12,206	12,359	12,359	10,606	22,489
10109069-3110	Machine Rental	2,302	2,200	2,200	2,035	2,500
10109069-3137	Postage & Freight	2	-	-	-	-
10109069-3155	Office Supplies	472	1,300	1,300	1,080	1,300
10109069-3170	Repairs & Supplies	50	300	300	-	300
10109069-3212	Car Allowance	5,484	5,731	5,731	4,780	5,909
10109069-3231	Telephone	1,087	1,400	1,400	912	1,400
TOTAL A&E - SABAN CENTER		274,393	291,698	291,698	245,514	501,427



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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 114,000 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 2026 General Fund Budget Summary				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Mayor Rec</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
City Council	\$ 658,496	\$ 703,440	\$ 44,944	6.8%
Total	\$ 658,496	\$ 703,440	\$ 44,944	6.8%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 124,891	\$ 140,189	\$ 15,298	12.2%
Overtime/Wages	257,455	292,101	34,646	13.5%
Other Operating	276,150	271,150	(5,000)	-1.8%
Total By Category	\$ 658,496	\$ 703,440	\$ 44,944	6.8%

City Council Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$15,298 is attributed to recognition an 8.3% rise in health insurance premiums, 3% cost of living adjustment, one step increase, recognition of the full cost of prior year steps, and various personnel movements
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 original budget with the following exceptions:
 - Net decrease of \$5,000 in other operating expenditures.
 - Increase of \$34,646 in wages for City Council adopted pay increases.



GENERAL FUND CITY COUNCIL

City Council Personnel

Department/Division	Position	2026
City Council	Council President	1
City Council	Council	6
City Council	Special Projects Coordinator	1

City Council Total 8

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
COUNCIL						
10104050-1005	Beer Tax Bonus	223	232	232	219	219
10104050-1015	Salaries	69,101	72,884	72,884	64,075	81,235
10104050-1025	Salary Overtime	266	1,094	1,094	105	-
10104050-1030	Wages	236,505	256,361	256,361	217,992	292,101
10104050-2010	Employee Insurance	13,206	14,521	14,521	12,705	15,724
10104050-2025	State Pension	6,517	7,762	7,762	6,751	9,221
10104050-2029	Medicare Tax	4,404	4,505	4,505	4,060	5,289
10104050-2030	Social Security	18,832	19,256	19,256	17,359	22,592
10104050-3065	Election Expense	-	60,000	-	-	20,000
10104050-3100	Outside Services	70,867	100,250	175,250	-	100,250
10104050-3110	Machine Rental	4,977	5,000	5,000	3,743	5,000
10104050-3137	Postage & Freight	8	-	-	28	-
10104050-3155	Office Supplies	475	800	800	444	800
10104050-3170	Repairs & Supplies	1,906	2,000	2,000	861	2,000
10104050-3210	Travel/Education	11,820	18,000	18,000	8,273	18,000
10104050-3212	Car Allowance	5,484	5,731	5,731	4,780	5,909
10104050-3214	Books/Dues/Subscriptions	654	9,600	9,600	3,066	8,600
10104050-3231	Telephone	4,023	8,500	8,500	3,221	8,500
10104050-3999	Miscellaneous Expense	2,366	2,000	2,000	970	3,000
10104050-99901	District Improv - Dist 1	11,716	10,000	16,108	16,108	15,000
10104050-99902	District Improv - Dist 2	15,279	10,000	15,000	12,695	15,000
10104050-99903	District Improv- Dist 3	17,064	10,000	15,000	12,000	15,000
10104050-99904	District Improv- Dist 4	8,971	10,000	15,000	718	15,000
10104050-99905	District Improv - Dist 5	15,000	10,000	16,000	16,000	15,000
10104050-99906	District Improv - Dist 6	12,772	10,000	15,000	11,236	15,000
10104050-99907	District Improv - Dist 7	11,250	10,000	15,000	14,600	15,000
TOTAL COUNCIL		543,746	658,496	710,604	432,491	703,440



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The Office of Community and Neighborhood Services (CNS) is an independent department that reports to the Office of the Mayor. The office 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 (construction and preservation), housing counseling, youth services, senior services, family services, homelessness 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 grant programs. These grant programs 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 2026 General Fund Budget Summary				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Mayor Rec</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Federal Programs	\$ 872,059	\$ 923,921	\$ 51,862	5.9%
Total	\$ 872,059	\$ 923,921	\$ 51,862	5.9%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 1,005,662	\$ 1,042,164	\$ 36,502	3.6%
Salary Reimbursement	(200,000)	(185,000)	15,000	-7.5%
Overtime/Wages	22,500	22,500	-	0.0%
Auto Fuel/Maintenance	835	1,195	360	43.1%
Other Operating	43,062	43,062	-	0.0%
	\$ 872,059	\$ 923,921	\$ 51,862	5.9%

Community & Neighborhood Services Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$36,502 is attributed to an 8.3% rise in health insurance premiums, 3% cost of living adjustment, one step increase, recognition of the full cost of prior year steps, and various personnel movements throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 original budget with the following exceptions:
 - Decrease of \$15,000 in salary reimbursements for reimbursable grant activities.
 - Increase of \$360 in auto fuel/maintenance to reflect expected cost and department usage.

Community & Neighborhood Services Personnel

Department/Division	Position	2026
Community & Neighborhood Services	AD Federal Programs	1
Community & Neighborhood Services	CNS Grants Specialist	1
Community & Neighborhood Services	Community Development Pgm Mgr	3
Community & Neighborhood Services	Executive Director, CNS	1
Community & Neighborhood Services	Federal Program Financial Mgr	1
Community & Neighborhood Services	Federal Programs Tech	1
Community & Neighborhood Services	Special Projects Coordinator	1

Community & Neighborhood Services Department Total 9

Community & Neighborhood Services Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Single Family Homeownership- Habitat for Humanity.	FY 2022	Ongoing	45%		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	20%		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	75%		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	50%		x	x	x	
Project Unity Recommendation Implementation- Mayor's Alliance for Opportunity & Advancement and Chief's Commission on Policing (Reinstitute).	FY 2022	Ongoing	10%		x	x	x	x
Neighborhood Revitalization through the creation of various programs- Let's Paint Let's Renovate Program and Neighborhood Cleanup Programs.	FY 2022	Ongoing	40%		x	x	x	x
Police Athletic League (PAL) Basketball Court Renovations and Improvements.	FY 2024	Underway	40%			x	x	x
Owner Occupied Rehabilitation Program - Habitat for Humanity.	FY 2025	Ongoing	30%		x	x	x	x
Down Payment Assistance (DPA)- Program will continue to be utilized as tool to allow for access to affordable housing.	FY 2025	Underway	0%		x	x	x	x
City of Tuscaloosa Housing Counseling Agency designation *HUD Certified*.	FY 2025	Ongoing	100%	Ongoing	x	x	x	
HOPE Initiative Summer Jobs Program- Youth & Human Services.	FY 2025	Summer 2025	25%			x	x	x
Develop Remediation Plans for troubled subrecipients in the CNS grant portfolio.	FY 2026	Underway	5%			x	x	x
Disposition of Property- Old BB YMCA and Adjacent Property.	FY 2026	Underway	35%			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	9/31/2025	95%		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	Dec. 2024	100%	Dec. 2024	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	30%		x	x	x	
Completion of Springer Estates Property (54 Units)-partnership with HFH.	FY 2022	Ongoing	46%		x	x	x	
Target Neighborhoods for Revitalization/Rehabilitation.	FY 2022	Underway	15%		x	x	x	x
Establishment of a Division of Youth Advancement & Opportunity (DYAO).	FY 2023	TBD	0%		x	x	x	x

Community & Neighborhood Services Goals (continued)

Long-Term Goals: (continued)	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Benjamin Barnes Existing Facility Disposition- will continue to work with Community partners to accommodate City & Community needs	FY 2023	Underway	35%		x	x	x	
Completion of Westgrove Property (25 units)- partnership with HFH.	FY 2025	Ongoing	15%		x	x	x	
Revamp of Police Athletic League (PAL)- working partnership with Tuscaloosa Police Department.	FY 2026	Underway	10%		x	x	x	
Milestone Circle Single Family Homeownership - partnership with HFH.	FY 2026	Underway	30%		x	x	x	
Reinstitution of the HOPE Initiative Program.	FY 2026	TBD	5%		x	x	x	x
Reestablishment of the Tenant Based Rental Assistance (TBRA) Program- partnership with Tuscaloosa Housing Authority.	FY 2026	TBD	0%		x	x	x	x

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
COMMUNITY AND NEIGHBORHOOD SERVICES						
10104070-1005	Beer Tax Bonus	2,156	2,088	2,088	1,777	1,533
10104070-1015	Salaries	755,800	777,961	777,961	642,454	809,295
10104070-101501	Salary Reimbursement	(303,768)	(200,000)	(200,000)	(211,396)	(185,000)
10104070-1030	Wages	21,088	22,500	22,500	3,189	22,500
10104070-2010	Employee Insurance	64,009	76,063	76,063	54,974	72,351
10104070-2025	State Pension	67,310	77,763	77,763	64,825	88,056
10104070-2029	Medicare Tax	10,972	11,437	11,437	9,099	11,207
10104070-2030	Social Security	46,917	48,888	48,888	38,907	47,904
10104070-3005	Legal Advertising	540	800	800	-	800
10104070-3010	Auto-Fuel & Oil	228	335	335	80	335
10104070-3015	Auto-Maintenance	361	500	860	869	860
10104070-3086	Public Education	-	3,500	3,500	3,274	3,500
10104070-3100	Outside Services	3,444	6,400	6,100	711	6,400
10104070-3110	Machine Rental	6,463	6,500	6,500	3,345	6,500
10104070-3137	Postage & Freight	308	400	400	260	400
10104070-3138	Operating Forms	-	400	340	202	400
10104070-3155	Office Supplies	2,825	3,000	3,000	1,116	3,000
10104070-3170	Repairs & Supplies	2,748	5,000	5,000	2,967	5,000
10104070-3210	Travel/Education	5,062	6,300	6,300	2,684	6,300
10104070-3212	Car Allowance	10,968	11,462	11,462	9,560	11,818
10104070-3214	Books/Dues/Subscriptions	2,032	2,600	2,600	1,420	2,600
10104070-3231	Telephone	5,486	7,500	7,500	6,269	7,500
10104070-3999	Miscellaneous Expense	620	662	662	598	662
TOTAL COMMUNITY AND NEIGHBORHOOD SERVICES		705,567	872,059	872,059	637,184	923,921



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Construction, Facilities, and Grounds is comprised of Administration, Construction Management, Facilities Maintenance, and Grounds. The department is responsible for a wide-ranging variety of tasks, which include execution of capital projects, building renovations, daily maintenance of all facilities, landscaping, and irrigation of all city property. CFG strives to provide cost effective projects, deferred maintenance to city owned facilities, space planning and upgrades, while also concentrating on efficient customer service and operationally sound outdoor spaces. Together, we maintain, cultivate, and enhance physical spaces which serve our city community, visitors, and staff. 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 2026 General Fund Budget Summary				
Divisions	2025 Original Budget	2026 Mayor Rec	Increase/ Decrease	Percentage Change
Administration	\$ 555,306	\$ 845,155	\$ 289,849	52.2%
Facilities Maintenance	6,655,452	6,755,356	99,904	1.5%
Grounds	7,071,255	7,292,894	221,639	3.1%
Construction	410,090	433,484	23,394	100.0%
Total	\$ 14,692,103	\$ 15,326,889	\$ 634,786	4.3%
Expenditure Category				
Salaries/Benefits	\$ 9,713,562	\$ 10,089,054	\$ 375,492	3.9%
Overtime/Wages/Holiday Pay	307,200	321,000	13,800	4.5%
Auto Fuel/Maintenance	467,015	489,910	22,895	4.9%
Maintenance Contracts	314,615	284,750	(29,865)	-9.5%
Tip Fee	60,000	45,000	(15,000)	-25.0%
Utilities	1,920,783	2,120,447	199,664	10.4%
Capital Outlay	15,000	-	(15,000)	-100.0%
Other Operating	1,893,928	1,976,728	82,800	4.4%
	\$ 14,692,103	\$ 15,326,889	\$ 634,786	4.3%

Construction, Facilities & Grounds Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$375,492 is attributed to an 8.3% rise in health insurance premiums, 3% cost of living adjustment, one step increase, recognition of the full cost of prior year steps, and various personnel movements throughout the year.

Construction, Facilities & Grounds Budget Highlights (continued)

- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 original budget with the following exceptions:
- Increase of \$13,800 in wages based on expected actuals.
 - Increase of \$199,664 in utilities based on current market rates and projections.
 - Increase of \$22,895 in auto fuel/maintenance to reflect expected cost and department usage.
 - Increase of \$36,820 of Elevate operating expenditures which is offset by a transfer from Elevate.
 - Net decrease of \$13,885 in other operating expenditures.

Construction, Facilities & Grounds Personnel

Department/Division	Position	2026
CFG - Administration		
CFG - Administration	Buyer/Whse Supv	1
CFG - Administration	Comm Dev Prgrm Mgr	1
CFG - Administration	Executive Director, CFG	1
CFG - Administration	Inv Supply Clerk, Sr	2
CFG - Administration	Operations Manager	1
CFG - Administration	Special Projects Coordinator	1
	CFG - Administration Total	7
CFG - Facilities Maintenance		
CFG - Facilities Maintenance	Custodial Crew Ldr	4
CFG - Facilities Maintenance	Custodial Crew Supv	1
CFG - Facilities Maintenance	Custodial Worker	21
CFG - Facilities Maintenance	Director, Fac Maint	1
CFG - Facilities Maintenance	Fac Maint Supervisor	2
CFG - Facilities Maintenance	Fac Maint Tech	4
CFG - Facilities Maintenance	FM Manager	1
CFG - Facilities Maintenance	FM Supervisor	1
CFG - Facilities Maintenance	FM Tech Sr	2
CFG - Facilities Maintenance	Ind Electrician	1
CFG - Facilities Maintenance	Ind Electrician Sr	2
CFG - Facilities Maintenance	Maint Tech Asst	3
CFG - Facilities Maintenance	IPS Maint Sch/Plan	1
	CFG - Facilities Maintenance Total	44
CFG - Grounds		
CFG - Grounds	B & G Maint Operator	12
CFG - Grounds	B & G Maint Supvr	2
CFG - Grounds	Groundskeeper	18
CFG - Grounds	Groundskeeper II	17
CFG - Grounds	Dir, Landscape Mgmt	1
CFG - Grounds	Equipment Op, Sr	9
CFG - Grounds	Horticulturist	1

Construction, Facilities & Grounds Personnel (continued)

Department/Division	Position	2026
CFG - Grounds	IPS Ops Manager	2
CFG - Grounds	Irrigation Tech	3
CFG - Grounds	Maintenance Crew Sup	6
CFG - Grounds	Tree Trimmer	3
CFG - Grounds	Office Administrator	1
CFG - Grounds	Chemical Spray Technician	1
CFG - Grounds Total		76
CFG - Construction		
CFG - Construction	Construction Manager	1
CFG - Construction	Dir, Construction & Facilities Projects	1
CFG - Construction	Project Manager	1
CFG - Construction Total		3

Construction, Facilities & Grounds Department Total	130
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Construction, Facilities & Grounds Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Implement revised Grounds staffing classification to promote retainage and recruitment of staff.	FY 2024	FY 2027	60%		x			x
Updated GIS mapping of ROWs, grounds, and parks.	FY 2024	FY 2026	80%					x
Establish Building Information Repository (BIR) by collecting and cataloging historical building information and designs. Grant access to appropriate City Staff and announce as appropriate.	FY 2025	FY 2026 Q2	50%		x	x	x	x
Standardize project management process and educate city-partners and maximize appropriate involvement.	FY 2025	FY 2026 Q1	90%					x
Identify targeted investments of facility renewal funds categorically (Facility Improvements, ADA/Life Safety, Building Envelope) and execute based on highest priority. Establish small work groups to better identify needs.	FY 2025	FY 2026 Q2	50%		x	x	x	x
Track training, certifications, and other continuing education received by staff.	FY 2025	Ongoing	50%			x		x

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Implement asset management into the day to day operations of the Grounds division to be more cost effective in overall operations.	FY 2024	FY 2028	75%		x			x
Implement plan to have adequate staffing for all grounds maintained by CFG.	FY 2024	FY 2028	25%		x			x
Improve and ensure accuracy of all assets records and correlate with A&F/Munis for best tracking.	FY 2025	FY 2026	50%			x		x
Evaluate FM staff levels in comparison to workload, response times, internal skills and utilize outside services for specialty systems only.	FY 2025	FY 2027	40%					x
Improve energy management with LED lighting & controls, modern HVAC equipment, and water conserving plumbing devices.	FY 2025	FY 2030	25%			x		x

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
CFG- ADMINISTRATION						
10109040-1005	Beer Tax Bonus	1,171	928	928	874	1,533
10109040-1015	Salaries	324,655	401,189	401,189	353,256	613,713
10109040-2010	Employee Insurance	36,554	54,508	54,508	48,200	96,134
10109040-2025	State Pension	28,658	41,081	41,081	36,073	68,281
10109040-2029	Medicare Tax	4,572	5,411	5,411	4,856	8,103
10109040-2030	Social Security	19,549	23,129	23,129	20,762	34,636
10109040-3010	Auto - Fuel & Oil	1,831	4,625	4,625	912	4,625
10109040-3015	Auto - Maintenance	1,155	3,965	3,965	584	3,965
10109040-3100	Outside Services	303	-	-	-	-
10109040-3106	Toll Bridge	18	-	-	18	-
10109040-3110	Machine Rental	3,807	3,200	3,200	2,357	3,200
10109040-3137	Postage & Freight	9	-	-	1	-
10109040-3155	Office Supplies	1,885	2,500	2,500	64	1,000
10109040-3170	Repairs & Supplies	6,233	-	-	554	-
10109040-3210	Travel/Education	75	4,500	4,500	-	-
10109040-3212	Car Allowance	9,829	6,270	6,270	6,186	6,465
10109040-3214	Books/Dues/Subscriptions	45	-	-	12	-
10109040-3225	Uniforms/Prot Clothing	917	500	500	266	-
10109040-3231	Telephone	9,381	3,000	3,000	6,737	3,000
10109040-3999	Miscellaneous Expense	499	500	500	65	500
10109040-4010	Equipment	7,181	-	-	-	-
TOTAL CFG -ADMINISTRATION		458,328	555,306	555,306	481,775	845,155

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
CFG- FACILITIES MAINTENANCE						
10109042-1005	Beer Tax Bonus	9,413	9,512	9,512	9,716	9,198
10109042-1015	Salaries	2,506,937	2,535,155	2,535,155	2,092,069	2,435,415
10109042-1025	Salary Overtime	240,084	134,000	134,000	267,771	134,000
10109042-1045	Holiday Pay	263	3,200	3,200	-	1,000
10109042-2010	Employee Insurance	402,730	473,379	473,379	376,740	468,730
10109042-2025	State Pension	230,558	244,683	244,683	219,868	250,917
10109042-2029	Medicare Tax	36,998	33,493	33,493	31,776	31,971
10109042-2030	Social Security	158,199	143,121	143,121	136,090	136,639
10109042-3010	Auto - Fuel & Oil	46,016	45,000	45,000	20,679	45,000
10109042-3015	Auto - Maintenance	37,689	38,320	38,320	27,864	38,320
10109042-3099	Outside Services - Elevate	-	-	2,000	1,996	2,000
10109042-3100	Outside Services	195,336	150,000	189,015	107,497	205,600
10109042-3101	Outside Services - Amphitheater	13,747	25,150	35,400	13,819	21,200
10109042-3106	Toll Bridge	143	150	150	-	150
10109042-3108	Outside Services - WS	3,864	18,480	23,995	9,030	18,480
10109042-3110	Machine Rental	3,402	3,000	3,000	2,723	3,000
10109042-3153	Maintenance Contracts - Elevate	5,280	5,500	5,500	8,760	10,920
10109042-3155	Office Supplies	1,661	500	500	723	500
10109042-3156	Maintenance Contracts	207,339	232,000	230,000	140,589	196,715
10109042-3159	Maintenance Contracts - W&S	90,525	77,115	70,500	16,985	77,115
10109042-3162	Repairs & Supplies - Amp	22,477	62,500	61,350	15,437	38,895
10109042-3163	Repairs & Supplies - Elevate	17,263	10,000	8,000	12,569	10,000
10109042-3167	Repair & Supplies - Custodial	-	130,000	130,000	173,309	130,000
10109042-3170	Repairs & Supplies	623,368	266,580	221,580	284,930	266,580
10109042-3187	Repairs & Supplies - W&S	52,272	47,500	47,500	21,044	47,500
10109042-3196	Utilities - Amp	180,919	179,053	179,053	152,434	179,053
10109042-3210	Travel/Education	3,852	1,500	1,500	-	1,500
10109042-3212	Car Allowance	4,364	5,731	5,731	4,780	5,909
10109042-3225	Uniforms/Prot Clothing	15,042	12,600	12,600	15,724	16,500
10109042-3226	Utilities - Airport	152,826	148,620	148,620	107,592	148,620
10109042-3227	Utilities - Police	344,394	324,669	324,669	260,749	324,669
10109042-3228	Utilities - TDOT	157,714	150,976	150,976	113,725	150,976
10109042-3229	Utilities - Parking Control	24,756	30,233	30,233	18,539	30,233
10109042-3230	City Hall Annex 1	311,199	278,467	278,467	232,589	278,467

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
CFG-FACILITIES MAINTENANCE (continued)						
10109042-3231	Telephone	28,981	25,000	25,000	22,889	29,655
10109042-3232	Utilities - Municipal Court	158,509	146,020	146,020	80,454	136,020
10109042-3233	Utilities - City Logistics	49,129	47,047	47,047	44,231	47,047
10109042-3234	Utilities - City Parks	139,140	111,615	111,615	134,656	111,615
10109042-3235	Utilities - Annex 3 - General	19,352	22,479	22,479	15,548	22,479
10109042-3237	Utilities - Kentuck	16,126	14,635	14,635	3,709	14,635
10109042-3238	Utilities - River Market	96,467	82,521	82,521	68,146	82,521
10109042-3239	Utilities - Pub Safety Logistics	66,632	57,302	57,302	44,242	57,302
10109042-3240	Utilities - Curry/ESD	199,895	202,923	202,923	179,657	246,950
10109042-3241	Utilities - Northern Rvwlk	23,141	18,080	18,080	28,249	18,080
10109042-3242	Utilities - Parker-Haun Park	31,611	26,780	26,780	23,652	26,780
10109042-3243	Utilities - Western Rvwlk	18,605	15,450	15,450	23,523	31,250
10109042-3244	Utilities - Kaulton Park	1,857	-	-	5,886	7,415
10109042-3245	Utilities - Annex 3 - W&S	36,583	42,230	42,230	31,096	42,230
10109042-3246	Utilities - Civil Rights Trail	194	2,060	2,060	272	2,060
10109042-3247	Utilities - TNEWS (Saban Center)	155,272	14,623	14,623	4,095	-
10109042-3248	Utilities -Barnes YMCA	750	5,000	5,000	6,395	20,000
10109042-3249	Utilities - Snow Hinton Park	2,608	-	-	58,918	70,500
10109042-3250	Utilities - Burrell Odum	109	-	-	5,928	8,160
10109042-3251	Utilities - Springbrook	209	-	-	2,693	2,600
10109042-3252	Utilities - Old BBYMCA	-	-	-	13,221	18,945
10109042-3253	Utilities - Ped Bridge	-	-	-	12,935	26,840
10109042-3254	Utilities - Tennis Center	-	-	-	1,625	15,000
10109042-38991	Weather Event 2	359	-	-	-	-
10109042-3999	Miscellaneous Expense	1,500	1,500	1,500	4,021	1,500
10109042-4010	Equipment	18,473	-	4,066	4,066	-
TOTAL CFG- FACILITIES MAINTENANCE		7,166,129	6,655,452	6,659,533	5,718,223	6,755,356

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
CFG- GROUNDS						
10109044-1005	Beer Tax Bonus	11,533	15,080	15,080	13,413	13,359
10109044-1015	Salaries	2,771,904	3,856,997	3,856,997	2,874,856	4,007,174
10109044-1025	Salary Overtime	73,031	120,000	120,000	79,244	120,000
10109044-1030	Wages	44,903	50,000	50,000	39,449	66,000
10109044-2010	Employee Insurance	508,724	848,178	848,178	567,926	798,497
10109044-2025	State Pension	236,858	352,625	352,625	281,928	401,378
10109044-2029	Medicare Tax	38,439	52,240	52,240	39,937	54,806
10109044-2030	Social Security	164,362	223,262	223,262	170,763	234,212
10109044-3010	Auto - Fuel & Oil	104,648	148,160	148,160	54,098	140,000
10109044-3011	Auto - Fuel & Oil - Elevate	7,813	5,600	5,600	8,220	15,000
10109044-3014	Auto - Maintenance - Elevate	-	1,500	1,500	-	1,500
10109044-3015	Auto - Maintenance	234,437	219,845	219,896	228,573	240,000
10109044-3100	Outside Services	366,726	489,386	489,386	340,624	528,000
10109044-3106	Toll Bridge	138	300	300	174	300
10109044-3110	Machine Rental	35,505	-	2,495	58,825	-
10109044-3125	Mosquito Control	217,668	217,668	217,668	199,529	217,668
10109044-3155	Office Supplies	2,500	2,500	2,500	2,391	2,500
10109044-3163	Repairs & Supplies - Elevate	107,235	100,000	100,000	114,377	120,000
10109044-3170	Repairs & Supplies	210,125	221,914	221,914	175,124	222,100
10109044-3195	Tip Fee	34,049	60,000	60,000	43,543	45,000
10109044-3210	Travel/Education	3,496	15,000	15,000	2,034	8,000
10109044-3223	Uniforms/Prot Clothing-Elevate	-	7,100	7,100	5,424	7,100
10109044-3225	Uniforms/Prot Clothing	22,560	25,600	27,760	20,491	27,000
10109044-3231	Telephone	24,028	20,300	20,300	17,087	20,300
10109044-3999	Miscellaneous Expense	1,542	3,000	3,000	1,605	3,000
10109044-4010	Equipment	26,000	15,000	15,000	-	-
TOTAL CFG - GROUNDS		5,248,224	7,071,255	7,075,961	5,339,639	7,292,894

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
CFG- CONSTRUCTION						
10109045-1005	Beer Tax Bonus	-	464	464	637	657
10109045-1015	Salaries	-	298,428	298,428	236,328	321,457
10109045-2010	Employee Insurance	-	31,184	31,184	17,504	25,277
10109045-2025	State Pension	-	29,987	29,987	23,742	34,933
10109045-2029	Medicare Tax	-	4,132	4,132	3,371	4,503
10109045-2030	Social Security	-	17,664	17,664	14,415	19,248
10109045-3010	Auto-Fuel & Oil	-	-	-	492	1,500
10109045-3110	Machine Rental	-	1,500	1,500	-	-
10109045-3155	Office Supplies	-	500	500	88	500
10109045-3170	Repairs & Supplies	-	15,000	15,000	7,634	15,000
10109045-3210	Travel/Education	-	1,000	1,000	-	-
10109045-3212	Car Allowance	-	5,731	5,731	3,824	5,909
10109045-3225	Uniforms/Prot Clothing	-	500	500	275	500
10109045-3231	Telephone	-	4,000	4,000	1,103	4,000
TOTAL CFG - CONSTRUCTION		-	410,090	410,090	309,507	433,484

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 2026 General Fund Budget Summary				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Mayor Rec</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Environmental Services	\$ 10,218,073	\$ 11,458,125	\$ 1,240,052	12.1%
Total	\$ 10,218,073	\$ 11,458,125	\$ 1,240,052	12.1%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 6,936,919	\$ 7,948,315	\$ 1,011,396	14.6%
Overtime/Wages/Holiday Pay	522,654	588,654	66,000	12.6%
Auto Fuel/Maintenance	1,285,000	1,432,132	147,132	11.4%
Tip Fee	1,079,775	1,079,775	-	0.0%
Other Operating	393,725	409,249	15,524	3.9%
	\$ 10,218,073	\$ 11,458,125	\$ 1,240,052	12.1%

Environmental Services Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$1,011,396 is attributed to an 8.3% rise in health insurance premiums, 3% cost of living adjustment, one step increase, recognition of the full cost of prior year steps, and various personnel movements throughout the year including the transfer of the Street Sweeper crew from Public Works to Environmental Services.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 original budget with the following exceptions:
 - Increase of \$147,132 in auto fuel/maintenance to reflect expected cost and department usage due to the transfer of the Street Sweeper crew and equipment.
 - Increase of \$66,000 in overtime for expected cost and department usage due to the transfer of Street Sweeper crew.
 - Net increase of \$15,524 in other operating due to an increase in Uniforms and Telephone for the transfer of the Street Sweeper crew.

Environmental Services Personnel

Department/Division	Position	2026
Environmental Services	Business Services Manager	1
Environmental Services	CDL Training Coord	1
Environmental Services	Crew Worker	21
Environmental Services	Crew Worker Senior	4
Environmental Services	Deputy Director	1
Environmental Services	Director, Enviro Svs	1
Environmental Services	Env Services Supv	4
Environmental Services	Exec Admin Coord	0
Environmental Services	Heavy Equip Operator	34
Environmental Services	IPS Scheduler	0
Environmental Services	Maintenance Crew Sup	1
Environmental Services	Recycling Plant Leader	1
Environmental Services	Recycling Plant Oper	4
Environmental Services	Sanitation Worker	2
Environmental Services	Secretary, Principal	1
Environmental Services	Solid Waste Truck Op	19
Environmental Services	Sweep Flush Trk Op	6

Environmental Services Department Total **101**

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	FY 2026 Q1	60%					x
Assess all current routes and make needed adjustments to ensure efficiency.	FY2024	FY 2026 Q1	50%		x			
Improve overall department morale and implement an effective workflow process.	FY 2024	FY 2026 Q2	90%			x		x
Identify ways to improve on all key elements of customer service and implement workflow process with clear expectations including route guidance for drivers.	FY 2024	FY 2026 Q1	60%			x		x
Data collection and review of our current billing process and identify areas needing improvements including data and route analyst.	FY 2024	FY 2026 Q1	50%					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 and garbage trucks.	FY 2024	FY 2026 Q3	25%		x	x		x
Evaluate current administrative, garbage, trash, and recycling staff to ensure we are operating as efficiently as possible.	FY 2024	FY 2026 Q1	95%			x		x
Evaluate current recycling process and identify areas needing improvements or expansion of our recycling services	FY 2024	FY 2026 Q2	70%			x		
Implement the new downtown solid waste collection program.	FY 2025	FY 2027 Q2	5%		x			x
Public Environmental Education outreach campaigns through our Communications Department.	FY 2025	FY 2026 Q2	0%			x		
Evaluate expanding ESD services to areas South of our pickup map that receive water and sewer services	FY 2026	FY 2027 Q1	0%			x		x

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
ENVIRONMENTAL SERVICES						
10109075-1005	Beer Tax Bonus	18,683	19,952	22,040	20,229	19,272
10109075-1015	Salaries	4,240,614	5,113,773	5,552,338	4,307,950	5,758,161
10109075-1025	Salary Overtime	535,790	522,654	522,654	465,334	588,654
10109075-2010	Employee Insurance	751,006	943,149	1,053,296	878,186	1,163,042
10109075-2025	State Pension	412,253	497,106	547,933	465,638	598,538
10109075-2029	Medicare Tax	63,948	67,731	74,557	63,345	75,366
10109075-2030	Social Security	273,431	289,477	318,650	270,856	322,118
10109075-3010	Auto - Fuel & Oil	440,943	485,000	482,132	260,357	482,132
10109075-3015	Auto - Maintenance	862,888	800,000	898,557	980,754	950,000
10109075-3086	Public Education	64	-	-	-	-
10109075-3100	Outside Services	33,894	37,000	37,000	27,834	37,000
10109075-3106	Toll Bridge	9,833	11,000	11,000	9,894	11,000
10109075-3110	Machine Rental	3,210	4,500	4,500	2,544	4,500
10109075-3137	Postage & Freight	127	250	250	135	250
10109075-3138	Operating Forms	588	3,000	3,000	1,314	3,000
10109075-3155	Office Supplies	1,052	1,500	1,500	1,272	1,500
10109075-3170	Repairs & Supplies	146,230	160,700	159,735	146,137	160,700
10109075-3192	ADEM Recycling Grant Exp	368,577	-	72,683	72,406	-
10109075-3195	Tip Fee	1,276,984	1,079,775	1,079,775	1,100,876	1,079,775
10109075-3210	Travel/Education	9,995	5,400	5,400	6,886	-
10109075-3212	Car Allowance	5,484	5,731	8,599	6,214	11,818
10109075-3214	Books/Dues/Subscriptions	29,905	33,034	33,034	28,369	33,034
10109075-3225	Uniforms/Prot Clothing	45,489	47,500	47,500	44,120	65,600
10109075-3231	Telephone	20,090	23,576	23,576	21,518	26,400
10109075-3854	Household Hazardous Waste Day	28,743	26,500	26,500	39,339	26,500
10109075-3899	Weather Event 1	132	-	-	-	-
10109075-3997	Bad Debt Write Offs	25,979	35,000	35,000	-	35,000
10109075-3998	CC Merchant Fees	-	265	265	-	265
10109075-3999	Miscellaneous Expense	5,191	4,500	5,465	5,254	4,500
10109075-4010	Equipment	2,598	-	93,498	93,498	-
TOTAL ENVIRONMENTAL SERVICES		9,613,722	10,218,073	11,120,437	9,320,263	11,458,125

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 2026 General Fund Budget Summary				
Divisions	2025 Original Budget	2026 Mayor Rec	Increase/ Decrease	Percentage Change
Fire	\$ 29,594,618	\$ 30,348,343	\$ 753,725	2.5%
Fire - Paramedics	4,772,254	4,806,131	33,877	0.7%
Fire - Ambulance	103,615	128,615	25,000	24.1%
Fire - Dispatch	1,208,573	-	(1,208,573)	-100.0%
Total	\$ 35,679,060	\$ 35,283,089	\$ (395,971)	-1.1%
Expenditure Category				
Salaries/Benefits	\$ 31,806,605	\$ 31,383,565	\$ (423,040)	-1.3%
Salary Reimbursement	(1,011,010)	(1,122,548)	(111,538)	11.0%
Overtime/Wages/Holiday Pay	2,955,090	2,734,839	(220,251)	-7.5%
Auto Fuel/Maintenance	538,710	583,710	45,000	8.4%
Maintenance Contracts	20,000	45,000	25,000	125.0%
Utilities	348,245	380,365	32,120	9.2%
Uniforms/Protective Clothing	186,250	186,250	-	0.0%
Capital Outlay	9,385	9,385	-	0.0%
Other Operating	825,785	1,082,523	256,738	31.1%
Total By Category	\$ 35,679,060	\$ 35,283,089	\$ (395,971)	-1.1%

Fire Rescue Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits decrease of \$423,040 is attributed to an 8.3% rise in health insurance premiums, 3% cost of living adjustment and one step for non-public safety, two step increases for public safety, recognition of the full cost of prior year steps, and various personnel movements throughout the year including the transfer of Dispatch to the Police Department.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 original budget with the following exceptions:
 - Decrease of \$220,251 in overtime and wages for expected actuals.
 - Increase of \$45,000 in auto fuel/maintenance to reflect expected cost and department usage.
 - Increase of \$32,120 for utilities based on current market rate and projections.
 - Increase of \$111,538 in salary reimbursements from Mercedes for Fire Station 11.
 - Net increase of \$281,738 for other operating expenses.

Fire Rescue Personnel

Department/Division	Position	2026
Fire & Rescue		
Fire & Rescue	Battalion Chief	1
Fire & Rescue	Deputy Fire Chief	2
Fire & Rescue	EMS Coord	1
Fire & Rescue	EMS Prev Case Mgr	1
Fire & Rescue	Fire Apparatus Opera	63
Fire & Rescue	Fire Battalion Chief	7
Fire & Rescue	Fire Captain	13
Fire & Rescue	Fire Chief	1
Fire & Rescue	Fire Lieutenant	53
Fire & Rescue	Fire Marshal	1
Fire & Rescue	Firefighter	84
Fire & Rescue	Public Safety Educat	1
Fire & Rescue	Secretary, Senior	2
Fire & Rescue	Special Projects Coordinator	1
Fire & Rescue	TFR Communications Operations Mgr	1
	Fire & Rescue Total	232
TFR-EMS		
TFR-EMS	EMS Chief	1
TFR-EMS	Fire Apparatus Opera	13
TFR-EMS	Fire Captain	2
TFR-EMS	Fire Lieutenant	4
TFR-EMS	Firefighter	14
	TFR-EMS Total	34

Tuscaloosa Fire Rescue Department Total **266**

Fire Rescue Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Firefighter Health and Safety: Increase participation in annual firefighter medical exams.	FY 2022	FY26	71%	Ongoing	x	x		x
Initiate the planning and design for a new training facility.	FY 2022	Ongoing	10%		x	x		x
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.	FY 2022	Ongoing	5%		x	x	x	x
Continue to research combining the Fire Prevention and EMS Prevention programs into a Community Risk Reduction program.	FY 2022	Ongoing	5%		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	11/1/2026	0%		x	x	x	x
Fire Station 6 Construction.	FY 2023	1/1/2026	80%		x	x	x	x
Fire Station 11 Construction.	FY 2023	11/1/2024	100%	Oct. 2024	x	x	x	x
Continue to seek new ways to improve recruitment and retention for new firefighters and paramedics.	FY 2024	Ongoing	25%		x	x		x
Implement an apparatus and vehicle replacement plan, as identified by our Fleet Services Officer.	FY 2026	FY26	0%		x			x

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Fire Station 5 Construction.	FY 2022		0%		x	x	x	x
Work with the IT department to receive funding for a fire station alerting system.	FY 2022		5%		x	x		x
Special Operations Manager- The creation of this new position would place all 13 special operations disciplines in TFR under the supervision of one manager. This will allow for more efficient and effective management of our special operations teams.	FY 2024	Ongoing	5%		x	x		x
Replace Truck 31, 2011 Pierce ladder truck, with a tractor drawn aerial.	FY 2026	FY30 (ASAP)	0		x	x	x	x

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
FIRE						
10106010-1005	Beer Tax Bonus	114,354	111,932	111,932	116,680	118,083
10106010-1010	Longevity Bonus	86,500	85,800	85,800	86,000	90,400
10106010-1015	Salaries	18,899,509	19,886,252	19,886,252	16,878,997	20,148,049
10106010-101501	Salary Reimbursement - Grants	(1,163,246)	(1,011,010)	(1,011,010)	(565,887)	(1,122,548)
10106010-1025	Salary Overtime	1,693,167	1,447,095	1,447,095	1,478,380	1,447,095
10106010-1045	Holiday Pay	1,044,658	881,628	881,628	990,581	881,628
10106010-2010	Employee Insurance	2,420,476	2,764,018	2,764,018	2,361,558	2,993,984
10106010-2020	Fire-Police Pension	3,460,440	3,489,659	3,489,659	3,118,802	3,510,650
10106010-2025	State Pension	44,385	50,970	50,970	45,204	60,675
10106010-2029	Medicare Tax	298,306	273,613	273,613	268,240	273,686
10106010-2030	Social Security	30,792	38,638	38,638	27,295	33,818
10106010-2040	Fire Cancer Insurance	45,578	46,785	46,785	46,332	46,785
10106010-3010	Auto-Fuel & Oil	169,317	160,000	160,000	94,654	160,000
10106010-3015	Auto-Maintenance	305,242	315,000	343,991	326,053	360,000
10106010-3079	Range Training	-	350	350	-	350
10106010-3086	Public Education	11,905	-	-	-	-
10106010-3100	Outside Services	44,140	32,000	32,000	16,922	32,000
10106010-3106	Toll Bridge	738	300	300	572	300
10106010-3110	Machine Rental	4,142	6,000	6,000	1,401	6,000
10106010-3137	Postage & Freight	689	713	713	246	713
10106010-3155	Office Supplies	5,169	5,184	5,184	4,768	5,184
10106010-3170	Repairs & Supplies	185,789	199,000	204,607	176,236	199,000
10106010-3180	Haz-Mat Rep & Supplies	4,542	4,500	4,500	5,247	4,500
10106010-3188	Furniture Supplies	7,142	36,475	36,475	27,657	36,475
10106010-3197	Medical Exams & Testing	90,000	165,978	165,978	163,420	165,978
10106010-3210	Travel/Education	61,520	34,200	37,739	32,519	288,100
10106010-3212	Car Allowance	-	-	-	-	2,942
10106010-3213	Clothing Allowance	400	800	800	400	800
10106010-3214	Books/Dues/Subscriptions	13,592	13,400	13,400	10,934	18,400
10106010-3225	Uniforms/Prot Clothing	200,216	138,750	138,750	121,562	138,750
10106010-3230	Utilities	373,043	348,245	348,245	339,882	380,365
10106010-3231	Telephone	74,047	64,500	64,500	50,530	62,338



**GENERAL FUND
FIRE RESCUE**

Account	2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
FIRE (continued)					
10106010-3899 Weather Related Expenses	-	-	-	6,866	-
10106010-3999 Miscellaneous Expense	3,624	3,843	3,843	5,173	3,843
10106010-4010 Equipment	79,708	-	-	-	-
10106010-4170 Capital Repairs/Improvements	75,978	-	-	-	-
TOTAL FIRE	28,685,865	29,594,618	29,632,754	26,237,225	30,348,343

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
FIRE - PARAMEDICS						
10106011-1005	Beer Tax Bonus	17,965	17,204	17,204	17,589	17,612
10106011-1010	Longevity Bonus	13,100	13,100	13,100	13,200	13,000
10106011-1015	Salaries	2,956,798	3,044,617	3,044,617	2,561,403	3,037,089
10106011-1025	Salary Overtime	218,070	267,712	267,712	231,403	267,712
10106011-1045	Holiday Pay	175,735	138,404	138,404	154,949	138,404
10106011-2010	Employee Insurance	409,227	444,272	444,272	394,566	491,193
10106011-2020	Fire-Police Pension	553,490	555,711	555,711	488,350	550,791
10106011-2029	Medicare Tax	45,922	41,697	41,697	40,453	40,793
10106011-3010	Auto-Fuel & Oil	15,429	23,710	23,710	10,307	23,710
10106011-3015	Auto-Maintenance	32,947	40,000	40,000	27,642	40,000
10106011-3100	Outside Services	3,069	4,000	4,000	3,854	4,000
10106011-3106	Toll Bridge	32	230	230	96	230
10106011-3155	Office Supplies	3,036	3,037	3,037	1,207	3,037
10106011-3156	Maintenance Contracts	15,131	20,000	20,000	-	20,000
10106011-3170	Repairs & Supplies	26,651	70,000	70,000	36,600	70,000
10106011-3176	Outside Testing	140	350	350	293	350
10106011-3210	Travel/Education	22,142	20,925	20,925	3,889	20,925
10106011-3214	Books/Dues/Subscriptions	10,681	5,500	5,500	10,018	5,500
10106011-3225	Uniforms/Prot Clothing	52,546	47,500	47,500	42,189	47,500
10106011-3231	Telephone	10,628	4,600	4,600	7,385	4,600
10106011-3999	Miscellaneous Expense	447	300	300	-	300
10106011-4010	Equipment	-	9,385	9,385	-	9,385
TOTAL FIRE - PARAMEDICS		4,583,187	4,772,254	4,772,254	4,045,394	4,806,131



**GENERAL FUND
FIRE RESCUE**

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
FIRE - GRANT						
10106012-3100	Outside Services	10,025	-	-	-	-
10106012-4010	Equipment	9,953	-	-	-	-
TOTAL FIRE - GRANT		19,978	-	-	-	-

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
FIRE - AMBULANCE						
10106015-3100	Outside Services	64,597	50,000	50,000	38,333	50,000
10106015-3156	Maintenance Contracts	-	-	-	-	25,000
10106015-3170	Repairs & Supplies	131,123	41,340	97,840	49,721	41,340
10106015-3210	Travel/Education	24,118	9,900	48,400	46,157	9,900
10106015-3214	Books/Dues/Subscriptions	127	950	950	279	950
10106015-3999	Miscellaneous Expense	-	1,425	1,425	-	1,425
10106015-4010	Equipment	40,877	-	-	-	-
TOTAL FIRE - AMBULANCE		260,841	103,615	198,615	134,490	128,615

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
FIRE - DISPATCH						
10106016-1005	Beer Tax Bonus	2,430	2,320	2,320	2,559	-
10106016-1015	Salaries	623,457	734,364	734,364	644,532	-
10106016-1025	Salary Overtime	309,319	175,726	175,726	233,732	-
10106016-1045	Holiday Pay	37,421	44,525	44,525	41,096	-
10106016-2010	Employee Insurance	113,254	130,036	130,036	128,444	-
10106016-2020	Fire-Police Pension	20,092	-	-	21,109	-
10106016-2025	State Pension	65,430	71,328	71,328	71,240	-
10106016-2029	Medicare Tax	13,104	9,533	9,533	12,347	-
10106016-2030	Social Security	48,738	40,741	40,741	45,280	-
TOTAL FIRE - DISPATCH		1,233,245	1,208,573	1,208,573	1,200,338	-



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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 2026 General Fund Budget Summary				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Mayor Rec</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Human Resources	\$ 3,626,965	\$ 3,529,048	\$ (97,917)	-2.7%
Total	\$ 3,626,965	\$ 3,529,048	\$ (97,917)	-2.7%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 1,713,051	\$ 1,615,342	\$ (97,709)	-5.7%
Overtime/Wages	22,104	22,104	-	0.0%
Temporary Service Wages	90,000	90,000	-	0.0%
Workman's Compensation	1,150,000	1,150,000	-	0.0%
Other Operating	651,810	651,602	(208)	0.0%
Total By Category	\$ 3,626,965	\$ 3,529,048	\$ (97,917)	-2.7%

Human Resources Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits decrease of \$97,709 is attributed to an 8.3% rise in health insurance premiums, 3% cost of living adjustment, one step increase, recognition of the full cost of prior year steps, and various personnel movements throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 original budget with the following exceptions:
 - Net decrease of \$208 in other operating expenses.

Human Resources Personnel

Department/Division	Position	2026
Human Resources	Chief HR Officer	1
Human Resources	Dep Chief HR Officer	1
Human Resources	HR Officer	6
Human Resources	Human Resources Specialist	3
Human Resources	Safety Director	1
Human Resources	Secretary, Senior	1
Human Resources	Sr HR Officer	1
Human Resources	Sr HR Specialist	1
Human Resources Department Total		15

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	4/1/2026	60%		x	x		x
Utilize technology to streamline processes resulting in improved efficiency and effectiveness.	FY 2022	12/1/2025	75%		x			x
Deploy LEARN learning management system to manage, distribute and track employee training.	FY 2024	6/1/2026	75%		x	x		x
Revise and enhance current employee wellness initiatives.	FY 2024	10/1/2024	60%		x			x
Develop and launch a new and improved HR website in collaboration with Strategic Communications	FY 2026	7/1/2026	10%		x	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	10/1/2026	80%		x	x		x
Implement a succession planning program to develop top talent to fill key roles.	FY 2024	10/1/2026	40%		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	1/1/2027	5%					x
Implement a new performance appraisal system.	FY 2025	1/1/2027	0%		x	x		x

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor
HUMAN RESOURCES						
10104010-1005	Beer Tax Bonus	3,562	3,480	3,480	3,121	2,956
10104010-1015	Salaries	1,182,400	1,160,309	1,160,309	946,948	1,193,674
10104010-1020	Special Bonus	-	200,000	200,000	-	50,000
10104010-1030	Wages	7,924	22,104	22,104	20,767	22,104
10104010-1055	Temporary Service Wages	174,094	80,000	80,000	165,635	90,000
10104010-1056	Temporary Wages-WS	-	10,000	10,000	-	-
10104010-2010	Employee Insurance	95,782	129,295	129,295	93,712	131,373
10104010-2025	State Pension	96,453	110,316	110,316	89,931	123,210
10104010-2029	Medicare Tax	16,778	15,921	15,921	13,604	16,875
10104010-2030	Social Security	71,739	68,060	68,060	58,170	72,134
10104010-2035	Workmen's Compensation	1,020,480	1,100,000	1,100,000	1,127,718	1,100,000
10104010-2036	Workmen's Compensation - WS	-	50,000	50,000	-	50,000
10104010-3010	Auto-Fuel & Oil	3,079	3,000	3,000	584	3,000
10104010-3015	Auto-Maintenance	262	3,960	3,960	1,132	3,960
10104010-3100	Outside Services	250,512	320,000	320,000	311,262	320,000
10104010-3104	Staff Development	66,443	90,000	90,000	44,960	90,000
10104010-3106	Toll Bridge	-	0	-	66	-
10104010-3107	Recruitment Interviews	4,958	5,450	5,450	3,707	5,450
10104010-3110	Machine Rental	13,627	11,000	11,000	13,337	13,000
10104010-3137	Postage & Freight	1,922	2,000	2,000	2,109	2,000
10104010-3139	Operating Supplies- Safety	1,141	3,500	3,500	939	3,500
10104010-3140	Employee Wellness	2,370	2,000	2,000	110	2,000
10104010-3155	Office Supplies	11,262	13,000	13,000	8,116	13,000
10104010-3170	Repairs & Supplies	175	500	500	557	500
10104010-3174	Commercial Drivers Lic	7,516	10,000	10,000	1,961	10,000
10104010-3176	Outside Testing	44,093	33,500	33,500	23,599	33,500
10104010-3197	Medical Exams & Testing	55,097	73,025	73,025	48,915	73,025
10104010-3198	Medical Exams & Testing - WS	-	500	500	-	500
10104010-3210	Travel/Education	15,762	17,190	17,190	11,341	17,190
10104010-3212	Car Allowance	22,574	25,670	25,670	20,226	25,120
10104010-3214	Books/Dues/Subscriptions	45,422	44,800	44,800	47,633	44,800
10104010-3225	Uniforms/Prot Clothing	2,046	1,800	1,800	1,586	1,800
10104010-3231	Telephone	4,493	6,585	6,585	3,117	4,377
10104010-3990	Benefits Fair	7,582	10,000	10,000	9,001	10,000
TOTAL HUMAN RESOURCES		3,229,547	3,626,965	3,626,965	3,073,862	3,529,048

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 2026 General Fund Budget Summary				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Mayor Rec</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Information Technology	\$ 7,758,297	\$ 8,310,119	\$ 551,822	7.1%
IT - Communications	820,641	851,322	30,681	3.7%
Total	\$ 8,578,938	\$ 9,161,441	\$ 582,503	6.8%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 4,674,142	\$ 5,005,659	\$ 331,517	7.1%
Overtime/Wages	23,194	23,194	-	0.0%
Auto Fuel/Maintenance	18,600	19,600	1,000	5.4%
Lease Payments	3,000	3,000	-	0.0%
Maintenance Contracts	2,263,591	2,657,048	393,457	17.4%
Capital Outlay	215,000	210,000	(5,000)	-2.3%
Other Operating	1,381,411	1,242,940	(138,471)	-10.0%
Total By Category	\$ 8,578,938	\$ 9,161,441	\$ 582,503	6.8%

Information Technology Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$331,517 is attributed to an 8.3% rise in health insurance premiums, 3% cost of living adjustment, one step increase, recognition of the full cost of prior year steps, and various personnel movements throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 original budget with the following exceptions:
 - Increase of \$1,000 in in auto fuel/maintenance to reflect expected cost and department usage.
 - Increase of \$393,457 in maintenance contracts for predetermined amounts on maintenance agreements.
 - Decrease of \$143,471 on other operating due to a decrease in equipment and repairs and supplies.

Information Technology Personnel

Department/Division	Position	2026
Information Technology		
Information Technology	Aud/Vid Pos Special	1
Information Technology	CH Info Security Ofcr	1
Information Technology	CH Information Ofcr	1
Information Technology	CH Tech Officer	1
Information Technology	Data Analyst	1
Information Technology	Dep Chief Info Officer	1
Information Technology	Fiber Optic Tech	1
Information Technology	Fiber Optic Tech, Sr	1
Information Technology	GIS Administrator	1
Information Technology	GIS Admin, Sr	2
Information Technology	GIS Specialist	1
Information Technology	IT Field Services Supervisor	1
Information Technology	IT Service Desk Mgr	1
Information Technology	ITS/Fiber Optic Tech	1
Information Technology	Network Analyst	1
Information Technology	Public Safety Team Lean	1
Information Technology	Secretary, Senior	1
Information Technology	Security Analyst	1
Information Technology	Security Analyst Sr	1
Information Technology	Security Technician	2
Information Technology	Special Project Coord	2
Information Technology	Sr Tech Support Spec	1
Information Technology	System Admin	2
Information Technology	System Analyst	5
Information Technology	System Analyst, Sr	1
Information Technology	Tech Project Manager	1
Information Technology	Dir, Enterprse Applications	1
Information Technology	Tech Support Spec	4
Information Technology Total		38
IT - Communications		
IT - Communications	Mobile Sys Tech Sr	1
IT - Communications	Mobile Systems Mgr	1
IT - Communications	Mobile Systems Tech	1
IT - Communications	Vehicle Upfit Tech	3
IT - Communications	Vehicle Upfitting Supervisor	1
IT Communications Total		7

Information Technology Department Total **45**

Information Technology Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Develop documentation system for all IT policies, procedures and technical processes.	FY 2025	9/30/2025	100%	3/1/2025				x
Enhance cyber security through implementation of threat response and training of end users.	FY 2025	9/30/2025	50%		x			x
Develop an electronic forms systems for standardization of electronic submissions.	FY 2026	9/30/2026	0%					x
Implement new IT disaster recovery and network resiliency plans.	FY 2026	9/30/2026	0%		x			x

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Expand the city's fiber network to all city owned properties, major roadways and critical infrastructure.	FY 2023	9/30/2027	50%		x	x		
Life cycle replacement of all city desktop, laptop, and vehicle mounted computer systems.	FY 2023	9/30/2026	80%		x	x		x
Life cycle replacement of all wired and wireless network infrastructure.	FY 2023	9/30/2025	90%		x	x		x
Upgrade and expand access control systems to all city facilities.	FY 2026	9/30/2028	5%		x	x		

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
INFORMATION TECHNOLOGY						
10104030-1005	Beer Tax Bonus	7,258	8,120	8,120	7,134	7,227
10104030-1015	Salaries	2,695,143	3,109,209	3,166,396	2,428,368	3,340,747
10104030-1025	Salary Overtime	9,471	21,882	21,882	16,424	21,882
10104030-2010	Employee Insurance	275,446	368,665	384,237	269,740	383,776
10104030-2025	State Pension	230,317	304,749	309,850	237,150	348,395
10104030-2029	Medicare Tax	37,546	42,714	43,543	33,063	44,734
10104030-2030	Social Security	160,542	182,569	186,115	141,374	191,209
10104030-3010	Auto-Fuel & Oil	7,721	6,500	6,500	3,669	7,000
10104030-3015	Auto-Maintenance	4,523	4,600	4,600	8,893	5,100
10104030-3100	Outside Services	60,599	60,000	68,342	20,941	50,000
10104030-3106	Toll Bridge	66	50	50	39	-
10104030-3109	Lease Payments	-	3,000	3,000	2,208	3,000
10104030-3110	Machine Rental	3,091	-	-	-	-
10104030-3137	Postage & Freight	363	500	500	-	500
10104030-3138	Operating Forms	64	-	-	-	-
10104030-3155	Office Supplies	1,886	3,000	3,000	2,693	2,000
10104030-3156	Maintenance Contracts	2,345,187	2,263,591	2,263,591	1,912,372	2,657,048
10104030-3168	Technology Lifecycle	243,340	75,000	78,253	77,287	75,000
10104030-3170	Repairs & Supplies	188,114	203,861	183,419	91,689	200,000
10104030-3210	Travel/Education	33,664	50,000	60,000	57,756	50,000
10104030-3212	Car Allowance	21,900	22,887	22,887	19,060	23,561
10104030-3214	Books/Dues/Subscriptions	6,218	2,500	2,500	800	3,688
10104030-3225	Uniforms/Prot Clothing	4,698	4,400	5,700	6,548	3,000
10104030-3231	Telephone	315,629	305,000	305,000	252,213	281,752
10104030-3999	Miscellaneous Expense	354	500	1,300	757	500
10104030-4010	Equipment	178,924	105,000	265,488	193,549	100,000
10104030-4063	Equip-Fiber Optic	-	110,000	110,000	115,480	110,000
10104030-4915	Traffic Control Equip	103,928	-	-	757	-
10104030-6000	All Special Projects	497,488	500,000	500,000	441,852	400,000
TOTAL INFORMATION TECHNOLOGY		7,433,479	7,758,297	8,004,274	6,341,814	8,310,119

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
IT - COMMUNICATIONS						
10104031-1005	Beer Tax Bonus	1,562	1,624	1,624	1,530	1,533
10104031-1015	Salaries	438,787	472,431	472,431	383,111	489,861
10104031-1025	Salary Overtime	448	1,312	1,312	259	1,312
10104031-2010	Employee Insurance	73,661	82,927	82,927	70,946	89,800
10104031-2025	State Pension	37,931	45,514	45,514	37,726	50,993
10104031-2029	Medicare Tax	5,796	6,207	6,207	5,050	6,413
10104031-2030	Social Security	24,785	26,526	26,526	21,594	27,410
10104031-3010	Auto-Fuel & Oil	3,309	4,000	4,000	1,257	4,000
10104031-3015	Auto-Maintenance	1,706	3,500	3,500	1,474	3,500
10104031-3106	Toll Bridge	79	100	100	60	-
10104031-3137	Postage & Freight	40	-	-	-	-
10104031-3170	Repairs & Supplies	186,281	175,000	175,000	134,954	175,000
10104031-3225	Uniforms/Prot Clothing	2,305	1,500	1,500	473	1,500
10104031-3899	Weather Event 1	134	-	-	-	-
TOTAL IT - COMMUNICATIONS		776,824	820,641	820,641	658,434	851,322



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

Municipal Court FY 2026 General Fund Budget Summary				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Mayor Rec</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Municipal Court	\$ 1,493,617	\$ 1,760,426	\$ 266,809	17.9%
Total	\$ 1,493,617	\$ 1,760,426	\$ 266,809	17.9%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 1,296,942	\$ 1,546,794	\$ 249,852	19.3%
Auto Fuel/Maintenance	2,500	3,000	500	20.0%
Other Operating	194,175	210,632	16,457	8.5%
Total By Category	\$ 1,493,617	\$ 1,760,426	\$ 266,809	17.9%

Municipal Court Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$249,852 is attributed to an 8.3% rise in health insurance premiums, 3% cost of living adjustment, one step increase, recognition of the full cost of prior year steps, and various personnel movements throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 original budget with the following exceptions:
 - Increase of \$500 in auto fuel/maintenance to reflect expected cost and department usage.
 - Net increase of \$16,457 in other operating expenses due to increases in outside services and repairs and supplies.

Municipal Court Personnel

Department/Division	Position	2026
Municipal Court	Asst Court Admin	1
Municipal Court	Baliff	1
Municipal Court	Court Referral Officer I	1
Municipal Court	Court Referral Officer II	1
Municipal Court	Mun Court Judge	1
Municipal Court	Mun Court Admin	1
Municipal Court	Mun Court Mag, Sr	4
Municipal Court	Mun Crt Magistrate	1
Municipal Court	Municipal Court Magistrate, Principal	2
Municipal Court	Office Administrator	1
Municipal Court	Secretary, Senior	2

Municipal Court Department Total **16**

Municipal Court Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Acquiring new equipment to enhance Pioneer software's efficiency (scanners, signature pads, lobby check-in kiosk).	FY 2022	FY 2026	90%					x
Launch and Grow UA Internship Program with Criminal Justice Department.	FY 2025	FY 2027	10%				x	x
Expand Magistrate Scheduling and Shifts.	FY 2026	FY 2028	0%		x			x
Add additional parking ticket event for community support.	FY 2026	FY 2026	0%				x	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	Ongoing					x
Transitioning Court to a paperless entity.	FY 2022	Ongoing	90%					x
Renovate/Restructure first floor to make staff more accessible to the public.	FY 2022	FY 2025	70%					x
Enhance and Grow Mental Health Court.	FY 2025	Ongoing	Ongoing		x		x	x
Establish Court Referral Program within the City of Tuscaloosa.	FY 2026	FY 2027	0%		x			x
Partner with WestAlabamaWorks! To Establish Prison Re-Entry Resources.	FY 2026	FY 2027	0%				x	x

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
MUNICIPAL COURT						
10103010-1005	Beer Tax Bonus	2,898	3,248	3,248	3,250	3,066
10103010-1015	Salaries	825,918	957,338	951,138	806,195	1,125,287
10103010-1025	Salary Overtime	129	-	50	95	-
10103010-2010	Employee Insurance	131,237	162,521	162,521	133,891	207,612
10103010-2025	State Pension	72,657	94,997	94,997	80,396	119,357
10103010-2029	Medicare Tax	11,217	12,773	12,773	10,950	15,103
10103010-2030	Social Security	47,961	54,603	54,603	46,819	64,551
10103010-3010	Auto-Fuel & Oil	1,399	2,500	2,500	862	2,500
10103010-3015	Auto-Maintenance	816	-	500	454	500
10103010-3100	Outside Services	10,720	15,000	18,350	11,515	33,000
10103010-3110	Machine Rental	9,404	10,250	11,550	10,292	12,000
10103010-3120	Mental Health Court	-	129,625	129,625	72,583	129,625
10103010-3137	Postage & Freight	4,529	5,000	5,000	3,369	5,000
10103010-3138	Operating Forms	2,752	2,500	3,000	2,633	2,500
10103010-3155	Office Supplies	6,251	6,720	11,820	9,276	9,000
10103010-3156	Maintenance Contracts	3,711	-	-	-	1,500
10103010-3170	Repairs & Supplies	390	2,000	1,500	1,308	6,000
10103010-3210	Travel/Education	6,415	10,000	9,000	5,960	6,000
10103010-3212	Car Allowance	10,968	11,462	11,462	9,560	11,818
10103010-3214	Books/Dues/Subscriptions	1,872	3,000	1,700	735	3,000
10103010-3225	Uniforms/Prot Clothing	1,815	2,000	1,500	-	500
10103010-3231	Telephone	4,540	6,500	6,500	3,123	2,507
10103010-3999	Miscellaneous Expense	-	1,580	280	62	-
TOTAL MUNICIPAL COURT		1,157,600	1,493,617	1,493,617	1,213,329	1,760,426

Operations streamlines and improves 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, but are not limited to, data, technology, economic development, capital projects, special projects, and organizational analysis.

Office of Operations FY 2026 General Fund Budget Summary				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Mayor Rec</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Operations	\$ 1,251,104	\$ 1,077,852	\$ (173,252)	-13.8%
Total	\$ 1,251,104	\$ 1,077,852	\$ (173,252)	-13.8%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 1,213,245	\$ 1,047,562	\$ (165,683)	-13.7%
Other Operating	37,859	30,290	(7,569)	-20.0%
Total By Category	\$ 1,251,104	\$ 1,077,852	\$ (173,252)	-13.8%

Office of Operations Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits decrease of \$165,683 is attributed to an 8.3% rise in health insurance premiums, 3% cost of living adjustment, one step increase, recognition of the full cost of prior year steps, and various personnel movements throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 original budget with the following exceptions:
 - Decrease of \$7,569 in other operating expenditures.

Office of Operations Personnel

Department/Division	Position	2026
Office of Operations	Bus Relations Ofc	1
Office of Operations	Chief Ops Officer	1
Office of Operations	Dir of Operations	1
Office of Operations	Dir, Strategic Init	1
Office of Operations	Econ Dev Coordinator	1
Office of Operations	Project Manager	1
Office of Operations	Special Projects Coordinator	1

Office of Operations Total 7

Office of Operations Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Strengthen partnerships with the private sector.	FY 2023	Ongoing	50%			x	x	x
Elevate Tuscaloosa project development and oversight.	FY 2023	Ongoing	75%		x	x	x	x
Establish City Hall Welcoming Committee and finalize plans.	FY 2026	9/1/2025	0%		x	x	x	x
Update city policy for employee cell phones.	FY 2026	9/30/2025	35%			x		x
Establish AI deployment team and identify initial projects.	FY 2026	9/30/2025	20%					x
Finalize plans and implement E-911 restructuring.	FY 2026	9/30/2025	75%					x
Complete cyber security response plan and continuity of operations	FY 2026	11/26/2025	50%		x	x	x	x
Deploy HR-centric custom AI assistant.	FY 2026	12/31/2025	40%					x
Complete implementation of new city vehicle policy.	FY 2026	12/31/2025	70%			x		x

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Optimize capital project governance.	FY 2023	Ongoing	50%			x		x
Improve utility operations - W&S, ESD.	FY 2023	Ongoing	70%		x	x	x	x
Optimize/modernize positions and workflows across the organization.	FY 2023	Ongoing	80%		x	x	x	x
Provide accountability and oversight.	FY 2023	Ongoing	50%			x		x
Provide technical support to operational areas.	FY 2023	Ongoing	50%					x
Strategically recruit and retain business.	FY 2023	Ongoing	50%			x	x	
Assist partners in transitioning to a knowledge-based economy.	FY 2023	Ongoing	25%			x		x
Lead update of city and business resources website.	FY 2026	Ongoing	10%			x		x
Improve digital services for customers.	FY 2026	Ongoing	10%			x	x	x
Complete expansion of Kentuck at Queen City Park.	FY 2026	Ongoing	10%			x	x	

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
OFFICE OF OPERATIONS						
10108010-1005	Beer Tax Bonus	1,518	1,856	1,856	1,701	1,314
10108010-1015	Salaries	673,695	918,211	918,211	685,775	796,364
10108010-1025	Salary Overtime	22	-	-	-	-
10108010-2010	Employee Insurance	65,838	107,767	107,767	78,779	80,809
10108010-2025	State Pension	56,255	86,607	86,607	64,891	81,098
10108010-2029	Medicare Tax	9,727	12,746	12,746	9,812	11,042
10108010-2030	Social Security	40,639	53,150	53,150	40,557	45,995
10108010-3100	Outside Services	-	-	1,220	1,220	-
10108010-3110	Machine Rental	3,379	3,800	3,800	2,740	3,800
10108010-3137	Postage & Freight	-	69	69	-	50
10108010-3138	Operating Forms	190	130	130	135	140
10108010-3155	Office Supplies	328	750	750	259	500
10108010-3170	Repairs & Supplies	4,681	4,400	2,400	2,177	2,000
10108010-3188	Furniture Supplies	553	-	2,980	3,130	-
10108010-3210	Travel/Education	12,994	19,710	14,610	3,231	13,500
10108010-3212	Car Allowance	27,384	32,908	32,908	26,696	30,940
10108010-3214	Books/Dues/Subscriptions	2,819	3,500	6,400	4,803	6,300
10108010-3231	Telephone	3,653	4,400	4,400	3,039	3,500
10108010-3999	Miscellaneous Expense	738	1,100	1,100	-	500
TOTAL OFFICE OF OPERATIONS		904,412	1,251,104	1,251,104	928,946	1,077,852

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 2026 General Fund Budget Summary				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Mayor Rec</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Office of the City Attorney	\$ 2,697,592	\$ 2,831,932	\$ 134,340	5.0%
Claims and Judgements	99,500	99,500	-	0.0%
Total	\$ 2,797,092	\$ 2,931,432	\$ 134,340	4.8%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 2,166,891	\$ 2,301,647	\$ 134,756	6.2%
Overtime/Wages	23,400	23,400	-	0.0%
Auto Fuel/Maintenance	400	400	-	0.0%
Court Costs	7,000	7,000	-	0.0%
Claims and Judgements	92,500	92,500	-	0.0%
Other Operating	506,901	506,485	(416)	-0.1%
Total By Category	\$ 2,797,092	\$ 2,931,432	\$ 134,340	4.8%

Office of the City Attorney Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$134,756 is attributed to an 8.3% rise in health insurance premiums, 3% cost of living adjustment, one step increase, recognition of the full cost of prior year steps, and various personnel movements throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 original budget with the following exceptions:
 - Decrease of \$416 in other operating expenditures.

Office of the City Attorney Personnel

Department/Division	Position	2026
Office of the City Attorney	Assistant City Attny	2
Office of the City Attorney	Assoc City Attny, Sr	2
Office of the City Attorney	Assoc City Attorney	3
Office of the City Attorney	City Attorney	1
Office of the City Attorney	Deputy City Attorney	2
Office of the City Attorney	Exec Admin Coord	1
Office of the City Attorney	Legal Assist	5

Office of the City Attorney Total 16

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
Enhance/re-implement/develop training targeted at public records, bid law and public works contracts and other specialized municipal law areas.	FY 2022	Ongoing	50%		x	x	x	x
Work with City Clerk to streamline public records request and software implementation.	FY 2024	Spring 2026	50%					x
Streamline and modernize claim intake process.	FY 2024	Spring 2026	50%					x
Utilize AI to make internal processes more efficient.	FY 2026	Fall 2025	0%					x
Find alternative to PDF Claim Form.	FY 2026	Fall 2025	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 an effective intern and law clerk program.	FY 2024	FY 2025	100%	Fall 2024				x
Create Law Clerk Program (Dependent on physical plan improvements)	FY 2026	Spring 2026	0%					x

GENERAL FUND
OFFICE OF THE CITY ATTORNEY

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
OFFICE OF THE CITY ATTORNEY						
10104080-1005	Beer Tax Bonus	3,389	3,480	3,480	3,441	3,504
10104080-1015	Salaries	1,594,665	1,715,237	1,715,237	1,405,286	1,754,990
10104080-101501	Salary Reimbursement	(514)	(1,000)	(1,000)	(190)	(1,000)
10104080-1030	Wages	17,296	23,400	23,400	16,083	23,400
10104080-2010	Employee Insurance	132,500	142,309	142,309	148,405	219,597
10104080-2025	State Pension	140,761	172,122	172,122	140,498	189,290
10104080-2029	Medicare Tax	22,481	24,460	24,460	19,654	24,527
10104080-2030	Social Security	96,127	104,552	104,552	84,037	104,830
10104080-3005	Legal Advertising	10,039	44,000	44,000	4,797	44,000
10104080-3010	Auto-Fuel & Oil	66	100	100	40	100
10104080-3015	Auto-Maintenance	862	300	300	71	300
10104080-3056	Code Updates	15,097	20,000	20,000	14,778	20,000
10104080-3100	Outside Services	188,225	352,000	347,000	194,650	352,000
10104080-3105	Liability Insurance	8,028	9,000	9,000	8,371	9,000
10104080-3110	Machine Rental	5,224	5,000	5,000	4,178	5,000
10104080-3137	Postage & Freight	629	1,000	1,000	1,806	1,000
10104080-3138	Operating Forms	203	500	500	694	500
10104080-3155	Office Supplies	4,820	4,800	4,800	5,090	4,800
10104080-3156	Maintenance Contracts	4,163	5,000	5,000	3,231	5,000
10104080-3170	Repairs & Supplies	1,500	3,000	8,000	1,224	3,000
10104080-3188	Furniture Supplies	-	5,000	5,000	1,370	5,000
10104080-3210	Travel/Education	18,110	18,000	18,000	5,049	18,000
10104080-3212	Car Allowance	5,484	5,731	5,731	4,780	5,909
10104080-3214	Books/Dues/Subscriptions	28,596	30,000	30,000	20,835	30,000
10104080-3231	Telephone	5,215	9,000	9,000	4,291	8,584
10104080-3999	Miscellaneous Expense	-	601	601	-	601
TOTAL OFFICE OF THE CITY ATTORNEY		2,302,966	2,697,592	2,697,592	2,092,468	2,831,932



GENERAL FUND
OFFICE OF THE CITY ATTORNEY

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
OCA - CLAIMS AND JUDGEMENTS						
10104081-3055	Court Cost	12,127	7,000	7,000	6,098	7,000
10104081-3060	Damage Claims	184,896	91,000	91,000	89,821	91,000
10104081-3063	Condemnation Claims	-	1,000	1,000	-	1,000
10104081-3064	Judgments	-	500	500	-	500
TOTAL OCA - CLAIMS AND JUDGEMENTS		197,024	99,500	99,500	95,920	99,500



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The Office of the City Engineer (OCE) is responsible for the planning, design, and oversight of City-owned capital infrastructure, including bridges, roads, sidewalks, and storm sewer systems. OCE manages the full lifecycle of capital projects-from concept through construction-to maintain, improve, or replace these assets. The office also reviews and permits private development projects, ensuring they adhere to City standards, to support responsible growth while minimizing impacts on public infrastructure.

Office of the City Engineer FY 2026 General Fund Budget Summary				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Mayor Rec</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Engineering	\$ 2,444,232	\$ 2,716,706	\$ 272,474	11.1%
Total	\$ 2,444,232	\$ 2,716,706	\$ 272,474	11.1%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 2,235,394	\$ 2,472,973	\$ 237,579	10.6%
Salary Reimbursement	(4,000)	(4,000)	-	0.0%
Overtime/Wages/Holiday Pay	21,882	12,473	(9,409)	-43.0%
Auto Fuel/Maintenance	16,000	16,000	-	0.0%
Other Operating	174,956	219,260	44,304	25.3%
Total By Category	\$ 2,444,232	\$ 2,716,706	\$ 272,474	11.1%

Office of the City Engineer Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$237,579 is attributed to an 8.3% rise in health insurance premiums, 3% cost of living adjustment, one step increase, recognition of the full cost of prior year steps, and various personnel movements throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 original budget with the following exceptions:
 - Decrease of \$9,409 in overtime to reflect projected actuals.
 - Net increase of \$44,304 in other operating due to an increase in outside services and a reduction of other operating expenditures.

Office of the City Engineering Personnel

Department/Division	Position	2026
Office of the City Engineer	CAD Technician	1
Office of the City Engineer	City Engineer	1
Office of the City Engineer	Civil Engineer	3
Office of the City Engineer	Civil Engineer, Sr	1
Office of the City Engineer	Construction Manager	1
Office of the City Engineer	Deputy City Engineer	1
Office of the City Engineer	Director of Construction Mgmt	1
Office of the City Engineer	Eng Inspector	2
Office of the City Engineer	Engineering Aide	1
Office of the City Engineer	Engineering Inspector Sr	1
Office of the City Engineer	Graduate Engineer	1
Office of the City Engineer	Land Surveyor	1
Office of the City Engineer	Office Administrator	1
Office of the City Engineer	Permitting Admin	1
Office of the City Engineer	Special Projects Coordinator	1
Office of the City Engineer	Survey Crew Spvr	1
Office of the City Engineer	Surveyor Assistant	1
Office of the City Engineer	Watershed Manager	1

Office of the City Engineer Total **21**

Office of Engineering Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Tuscaloosa Transportation Standards: Complete the implementation of the Tuscaloosa 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	8/31/2025	95%		x	x	x	x
Project Management Manual: Prepare a standardized document and standard operating procedure as a guide and reference for project managers.	FY 2025	12/31/2025	20%			x	x	
Infrastructure Management Program Establishment: Assign individual resource manager responsibilities (bridges, roads, sidewalks, storm sewer, traffic calming, street lighting) and establish management plans for each.	FY 2025	7/31/2025	10%			x	x	
BMP/LID/GI Inventory: Use GIS to compile and maintain inventory of existing and new post-construction BMPs, including LID and GI control measures.	FY 2025	12/31/2025	0%			x	x	
Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Drainage Standards: Develop and adopt Drainage Standards. The project will protect citizens from flooding, protect City infrastructure from escalating degradation, lower repair costs, and establish volume, velocity, and water quality measures to meet or exceed our ADEM Permit.	FY 2025	4/30/2027	0%		x	x	x	x
Implement owner-led inspection program for post construction structural BMPs, including LID/GI control measures: The responsibility for post construction structural BMPs will most effectively be managed by property owners where these features are installed. OCE will lead a collaborative effort to inform stakeholders of their responsibility to inspect and ensure the continued functionality of stormwater control measures through long-term maintenance plans. A process to inventory new features, ensure long-term maintenance is addressed, and facilitate continued owner-led inspection will be established.	FY 2025	12/31/2027	0%			x	x	x
Establish a Post-Construction Stormwater Management Program: This program will consist of technical information, standard documents, operating procedures, and guidance on the implementation, inventory, inspection, and long-term maintenance post construction structural BMPs, including Low Impact Development & Green Infrastructure (LID/GI) practices, used to manage stormwater quantity and quality. The program will address, at a minimum, the baseline requirements of our ADEM administered Municipal Separate Storm Sewer System (MS4) Permit.	FY 2025	4/31/2026	0%			x	x	x
Project Cost and Schedule Accountability: Use SharePoint project management list to track project schedule and cost performance. Generate monthly reports to support recurring status reports to City and Council leadership.	FY 2026	9/30/2026	5%			x		x
Infrastructure Inventory and Condition Assessments: Complete inventory condition assessments of all OCE maintained infrastructure. Use GIS and other data management systems to maintain and easily access information. This inventory will be utilized to proactively program rehabilitation and improvement projects in an effort to minimize failures that disrupt quality of life for citizens.	FY 2026	12/31/2026	10%		x	x	x	x

Office of Engineering Goals (continued)

Long-Term Goals: (continued)	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Update Subdivision Regulations: In partnership with Urban Development, update the City's Subdivision Regulations. The current regulations are more than a decade old - this update will re-establish expectations for developers.	FY 2026	4/30/2026	0%		x	x	x	x
Land Development Permit Technical Standards: Create updated and easily accessible standards for Land Development Permits, aligned with previously established Transportation, Subdivision standards and regulations.	FY 2026	10/30/2026	0%		x	x	x	x

GENERAL FUND
OFFICE OF THE CITY ENGINEER

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
OFFICE OF THE CITY ENGINEER						
10109030-1005	Beer Tax Bonus	3,791	4,176	4,176	4,016	4,161
10109030-1015	Salaries	1,362,941	1,721,106	1,721,106	1,364,231	1,884,596
10109030-101501	Salary Reimbursement	(9,562)	(4,000)	(4,000)	(11,042)	(4,000)
10109030-1025	Wages	13,897	21,882	21,882	10,191	12,473
10109030-1045	Employee Insurance	402	-	-	-	-
10109030-2010	Employee Insurance	158,219	213,638	213,638	173,149	244,523
10109030-2025	State Pension	112,861	161,518	161,518	128,348	191,585
10109030-2029	Medicare Tax	18,836	23,414	23,414	18,876	25,502
10109030-2030	Social Security	80,539	100,080	100,080	80,710	109,010
10109030-3010	Auto-Fuel & Oil	12,032	10,000	10,000	5,222	10,000
10109030-3015	Auto Maintenance	6,079	6,000	10,500	14,786	6,000
10109030-3100	Outside Services	15,812	102,500	102,500	13,100	152,500
10109030-3106	Toll Bridge	8	50	50	9	40
10109030-3110	Machine Rental	10,860	15,000	15,000	10,654	15,000
10109030-3137	Postage & Freight	48	150	150	66	150
10109030-3138	Operating Forms	575	490	490	-	300
10109030-3155	Office Supplies	4,881	5,000	5,000	4,585	3,250
10109030-3156	Maintenance Contracts	4,170	-	-	-	-
10109030-3170	Repairs & Supplies	4,062	6,700	6,700	1,516	4,020
10109030-3210	Travel/Education	8,121	23,000	18,500	5,182	23,000
10109030-3212	Car Allowance	5,764	11,462	11,462	9,514	13,596
10109030-3214	Books/Dues/Subscriptions	4,000	4,966	4,966	1,499	5,500
10109030-3225	Uniforms/Prot Clothing	1,759	3,600	3,600	2,389	3,000
10109030-3231	Telephone	7,959	12,000	12,000	7,585	12,000
10109030-3999	Miscellaneous Expense	1,523	1,500	1,500	673	500
TOTAL OFFICE OF THE CITY ENGINEER		1,829,576	2,444,232	2,444,232	1,845,259	2,716,706



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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 2026 General Fund Budget Summary				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Mayor Rec</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Mayor	\$ 435,072	\$ 638,832	\$ 203,760	46.8%
Clerk	390,180	265,829	(124,351)	-31.9%
Total	\$ 825,252	\$ 904,661	\$ 79,409	9.6%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 583,223	\$ 696,885	\$ 113,662	19.5%
Overtime/Wages	12,094	16,000	3,906	32.3%
Auto Fuel/Maintenance	1,935	1,935	-	0.0%
Other Operating	228,000	189,841	(38,159)	-16.7%
Total By Category	\$ 825,252	\$ 904,661	\$ 79,409	9.6%

Office of the Mayor Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$113,662 is attributed to an 8.3% rise in health insurance premiums, 3% cost of living adjustment, one step increase, recognition of the full cost of prior year steps, and various personnel movements throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 original budget with the following exceptions:
 - Increase of \$3,906 in overtime and wages due to expected actuals.
 - Net decrease of \$38,159 in other operating due to a decrease in legal advertising and election expenses and an increase in travel.

Office of the Mayor Personnel

Department/Division	Position	2026
Office of the Mayor - Mayor		
Office of the Mayor	Exec Dir, Strat Comm	1
Office of the Mayor	Mayor	1
Office of the Mayor	Special Projects Coordinator	1
	Office of the Mayor - Mayor Total	3
Office of the Mayor - Clerk		
Office of the Mayor	City Clerk	1
	Office of the Mayor - Clerk Total	1
Office of the Mayor Total		4

Office of the Mayor Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Streamline public records request procedures by implementing software and SOP.	FY 2022	8/1/2023	100%	1/1/2025				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	N/A					x
Increase office security while creating a waiting area for employees and citizens.	FY 2023	Ongoing	N/A		x			x
Various 2025 Election Preparations.	FY 2024	12/23/2024	100%	4/8/2025				x
Continue cross training to promote effective and accountable staff.	FY 2024	Ongoing	N/A					x
Enhance/re-implement/develop Citywide Internship Program.	FY 2024	Ongoing	N/A				x	x
Continue work with Strategic Communications and IT to ensure a high quality viewing experience for our citizens.	FY 2025	Ongoing	N/A					x

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
MAYOR						
10104040-1005	Beer Tax Bonus	646	232	232	219	657
10104040-1015	Salaries	427,283	264,941	264,941	242,560	424,316
10104040-1025	Salary Overtime	-	1,094	1,094	29	-
10104040-1030	Wages	22,145	11,000	11,000	11,454	11,000
10104040-2010	Employee Insurance	50,185	29,398	29,398	28,104	40,207
10104040-2025	State Pension	20,340	8,738	8,738	8,805	24,479
10104040-2027	Mayors Retirement	8,747	9,141	9,141	8,086	9,426
10104040-2029	Medicare Tax	6,344	4,034	4,034	3,593	5,909
10104040-2030	Social Security	27,128	17,013	17,013	15,364	25,179
10104040-3005	Legal Advertising	43,525	-	-	-	-
10104040-3010	Auto-Fuel & Oil	886	-	-	87	-
10104040-3015	Auto-Maintenance	2,300	-	-	-	-
10104040-3065	Election Expense	28,798	-	1,500	2,880	-
10104040-3100	Outside Services	30,326	1,000	1,000	150	1,000
10104040-3110	Machine Rental	9,115	4,500	4,500	2,771	4,500
10104040-3137	Postage & Freight	1,344	500	500	1,562	500
10104040-3155	Office Supplies	2,000	2,250	2,250	257	2,250
10104040-3156	Maintenance Contracts	-	2,500	2,500	-	2,500
10104040-3170	Repairs & Supplies	501	1,000	1,000	249	500
10104040-3209	Mayor Travel/Education	11,149	15,000	15,000	18,044	20,000
10104040-3210	Travel/Education	8,287	-	-	2,512	-
10104040-3212	Car Allowance	10,968	5,731	5,731	5,258	11,818
10104040-3214	Books/Dues/Subscriptions	64,319	47,000	47,000	60,831	47,000
10104040-3231	Telephone	2,732	2,000	2,000	1,725	1,591
10104040-3999	Miscellaneous Expense	9,674	7,000	7,000	15,314	5,000
10104040-4010	Equipment	-	1,000	1,000	-	1,000
TOTAL MAYOR		788,742	435,072	436,572	429,854	638,832

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
CLERK						
10104048-1005	Beer Tax Bonus	-	232	232	219	219
10104048-1015	Salaries	-	179,834	179,834	119,108	112,959
10104048-1030	Wages	-	-	-	11,155	5,000
10104048-2010	Employee Insurance	-	29,399	29,399	18,148	14,951
10104048-2025	State Pension	-	16,104	16,104	10,624	11,059
10104048-2029	Medicare Tax	-	2,407	2,407	1,813	1,858
10104048-2030	Social Security	-	10,288	10,288	7,752	7,939
10104048-3005	Legal Advertising	-	75,000	75,000	46,087	60,000
10104048-3010	Auto-Fuel & Oil	-	705	705	128	705
10104048-3015	Auto-Maintenance	-	1,230	1,230	-	1,230
10104048-3065	Election Expense	-	15,000	73,500	79,385	-
10104048-3100	Outside Services	-	28,000	28,000	23,911	28,000
10104048-3110	Machine Rental	-	4,500	4,500	4,230	4,500
10104048-3137	Postage & Freight	-	500	500	-	500
10104048-3155	Office Supplies	-	2,250	2,250	1,521	1,000
10104048-3156	Maintenance Contracts	-	2,500	2,500	-	2,500
10104048-3170	Repairs & Supplies	-	1,000	1,000	1,119	500
10104048-3210	Travel/Education	-	9,000	6,000	2,056	4,000
10104048-3212	Car Allowance	-	5,731	5,731	4,302	5,909
10104048-3214	Books/Dues/Subscriptions	-	3,000	3,000	4,526	2,000
10104048-3231	Telephone	-	2,000	2,000	-	-
10104048-3999	Miscellaneous Expense	-	500	3,500	5,394	500
10104048-4010	Equipment	-	1,000	1,000	-	500
TOTAL CLERK		-	390,180	448,680	341,695	265,829



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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 2026 General Fund Budget Summary				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Mayor Rec</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Administration	\$ 514,703	\$ 547,416	\$ 32,713	6.4%
Planning	699,891	737,758	37,867	5.4%
Codes & Development Services	960,625	979,138	18,513	1.9%
Building and Inspections	2,087,680	2,123,406	35,726	1.7%
Total	\$ 4,262,899	\$ 4,387,718	\$ 124,819	2.9%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 4,037,412	\$ 4,182,073	\$ 144,661	3.6%
Overtime/Wages	820	-	(820)	-100.0%
Auto Fuel/Maintenance	56,300	56,300	-	0.0%
Other Operating	168,367	149,345	(19,022)	-11.3%
Total By Category	\$ 4,262,899	\$ 4,387,718	\$ 124,819	2.9%

Office of Urban Development Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$144,661 is attributed to an 8.3% rise in health insurance premiums, 3% cost of living adjustment, one step increase, recognition of the full cost of prior year steps, and various personnel movements throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 original budget with the following exceptions:
 - Decrease of \$820 in overtime for expected costs and department usage.
 - Net decrease of \$19,022 in other operating for expected costs and department usage.

Office of Urban Development Personnel

Department/Division	Position	2026
UD-Administration		
UD-Administration	Data Analyst, Senior	1
UD-Administration	Develop Review Mgr	1
UD-Administration	Exec Dir, UD	1
UD-Administration	Special Projects Coordinator	1
	UD-Admin Total	4
UD-Planning		
UD-Planning	Administrative Asst	1
UD-Planning	Dir, Planning	1
UD-Planning	GIS Analyst	1
UD-Planning	Planner	2
UD-Planning	Principal Planner	1
UD-Planning	Zoning Administrator	1
	UD-Planning Total	7
UD-Code & Development Service		
UD-Code & Development Service	Code Enforce Officer	7
UD-Code & Development Service	Dir, Codes & Dev SVS	1
UD-Code & Development Service	Mgr Code & Dev SVS	1
UD-Code & Development Service	Sr Code Enf Officer	1
	UD-Code & Development Total	10
UD-Building & Inspections		
UD-Building & Inspections	Building Inspector	2
UD-Building & Inspections	Chief PMG Inspector	1
UD-Building & Inspections	Building Plans Examiner	1
UD-Building & Inspections	Chief Bldg Inspector	1
UD-Building & Inspections	Chief Electrical Ins	1
UD-Building & Inspections	Dep Dir, Bldg & Insp	1
UD-Building & Inspections	Dir Bldg & Inspect	1
UD-Building & Inspections	Electrical Inspector	2
UD-Building & Inspections	Mech & Gas Inspector	2
UD-Building & Inspections	Permitting Admin	3
UD-Building & Inspections	Plumb & Gas Insp	2
UD-Building & Inspections	CH Prop Maint Inspec	1
UD-Building & Inspections	Property Maint Inspector	2
	UD-Building & Inspections Total	20
Office of Urban Development Total		41

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 - Zoning Code Update and Subdivision Regulations.	FY 2022	Winter 2024	100%	Summer 2025		x	x	x
Provide high-quality and focused employee training and professional development opportunities.	FY 2022	Ongoing	80%					x
Weekly stakeholder engagement by department leadership.	FY 2022	Ongoing	100%					x
Create continuity and knowledge retainment within Department through opportunities for advancement and enhanced training.	FY 2025	Ongoing	40%			x		x
Implement new technologies and processes/certifications across all Divisions to enhance efficiency and customer service (including AI and/or a more official Civic Platform).	FY 2025	Ongoing	20%		x	x		x
Update fee schedule to reflect appropriate fees based on staff time, required mailings, etc.	FY 2026	Fall 2025	50%			x		x
Update and modernize public notice signs, notifications, and how we communicate with the public to increase customer service.	FY 2026	Fall 2025	20%			x		x
Enhance data sharing and coordination with Property Maintenance team related to Code Enforcement.	FY 2026	Ongoing	40%		x			
Enhance coordination with Environmental Services related to solid waste plans and Code Enforcement.	FY 2026	Ongoing	45%		x			
Implement a streamlined digital building permit system utilizing existing technology, reducing processing time and enhancing customer response.	FY 2026	Fall 2025	60%			x		x

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Utilize island annexation (and annexation generally) for neighborhood protection, financial management, and strategic growth.	FY 2022	Ongoing	90%			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	80%			x	x	
Develop collaborative, cross-departmental plan to address blight utilizing all resources.	FY 2023	Ongoing	95%		x	x	x	x
Review and update organizational structures based on needs, retirements, and opportunities.	FY 2025	Ongoing	60%			x		x
Prepare stakeholders, staff, and community for 2027 Building Code Adoptions.	FY 2025	2027	0%		x	x		x
Expand the Department's capabilities to coordinate larger-scale urban development initiatives, such as capital projects or infrastructure upgrades.	FY 2025	Ongoing	20%			x	x	
Update the Historic Preservation Commission Design Guidelines to continue to ensure Tuscaloosa's historic resources are maintained in a manner appropriate to the city's heritage.	FY 2025	Fall 2028	0%			x		x
Support legislation at the state level to amend legal notice requirements in newspapers.	FY 2026	Ongoing	10%			x		x
Implement progressive code changes to allow staff to more easily pursue legal action against bad landlords and repeat violators.	FY 2026	Fall 2026	0%				x	
Support legislation at the state level to allow Code Enforcement Officers to serve summons and/or write citations or tickets for code violations.	FY 2026	Ongoing	10%				x	

GENERAL FUND
OFFICE OF URBAN DEVELOPMENT

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
UD - ADMINISTRATION						
10109080-1005	Beer Tax Bonus	913	928	928	874	876
10109080-1015	Salaries	366,380	390,844	390,844	335,651	409,932
10109080-2010	Employee Insurance	26,517	30,010	30,010	32,871	41,237
10109080-2025	State Pension	28,270	34,927	34,927	29,940	40,020
10109080-2029	Medicare Tax	5,224	5,533	5,533	4,739	5,691
10109080-2030	Social Security	22,336	23,648	23,648	20,264	24,326
10109080-3110	Machine Rental	13,003	13,000	13,000	8,203	13,000
10109080-3137	Postage & Freight	14	100	100	-	50
10109080-3138	Operating Forms	185	220	220	66	150
10109080-3155	Office Supplies	635	500	500	268	500
10109080-3170	Repairs & Supplies	158	1,725	1,725	46	1,225
10109080-3210	Travel/Education	2,168	4,037	3,037	973	2,100
10109080-3212	Car Allowance	5,484	5,731	5,731	4,780	5,909
10109080-3214	Books/Dues/Subscriptions	1,779	1,500	1,500	946	1,200
10109080-3231	Telephone	1,480	1,800	1,800	1,091	1,200
10109080-3999	Miscellaneous Expense	197	200	200	98	-
TOTAL UD-ADMINISTRATION		474,743	514,703	513,703	440,810	547,416

GENERAL FUND
OFFICE OF URBAN DEVELOPMENT

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
UD - PLANNING						
10109086-1005	Beer Tax Bonus	1,339	1,392	1,392	1,229	1,533
10109086-1015	Salaries	456,203	516,059	516,059	352,144	516,136
10109086-2010	Employee Insurance	43,812	52,402	52,402	44,040	89,680
10109086-2025	State Pension	36,040	41,627	41,627	32,137	51,337
10109086-2029	Medicare Tax	6,367	7,103	7,103	4,834	6,817
10109086-2030	Social Security	27,226	30,360	30,360	20,670	29,140
10109086-3005	Legal Advertising	12,014	13,000	13,000	7,918	13,000
10109086-3010	Auto-Fuel & Oil	280	1,500	1,500	84	1,500
10109086-3015	Auto-Maintenance	219	455	455	-	455
10109086-3137	Postage & Freight	11,349	10,000	12,000	10,925	10,000
10109086-3138	Operating Forms	3,230	662	1,162	830	3,000
10109086-3155	Office Supplies	203	1,150	1,150	549	1,150
10109086-3170	Repairs & Supplies	4,234	3,350	2,850	262	2,000
10109086-3210	Travel/Education	2,538	7,050	4,050	759	2,000
10109086-3212	Car Allowance	5,484	5,731	5,731	4,780	5,909
10109086-3214	Books/Dues/Subscriptions	1,477	3,200	3,200	456	1,600
10109086-3225	Uniforms/Prot Clothing	-	500	500	-	1
10109086-3231	Telephone	2,423	3,100	3,100	1,673	1,500
10109086-3999	Miscellaneous Expense	852	1,250	1,250	614	1,000
TOTAL UD - PLANNING		615,293	699,891	698,891	483,905	737,758

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
TOTAL UD - CODES & DEVELOPMENT SERVICE						
10109087-1005	Beer Tax Bonus	2,222	2,320	2,320	2,006	1,533
10109087-1015	Salaries	623,514	661,925	661,925	507,811	679,457
10109087-1025	Salary Overtime	377	273	273	3,673	-
10109087-1045	Holiday Pay	-	-	-	336	-
10109087-2010	Employee Insurance	111,291	124,524	124,524	95,013	122,647
10109087-2025	State Pension	50,823	62,054	62,054	46,617	68,301
10109087-2029	Medicare Tax	8,318	8,750	8,750	6,851	8,973
10109087-2030	Social Security	35,565	37,395	37,395	29,295	38,357
10109087-3010	Auto-Fuel & Oil	4,406	3,400	3,400	1,507	3,400
10109087-3015	Auto-Maintenance	2,501	3,000	3,000	4,810	3,000
10109087-3100	Outside Services	9,571	34,960	34,960	6,352	34,960
10109087-3137	Postage & Freight	864	1,000	1,000	1,057	1,000
10109087-3138	Operating Forms	1,100	1,900	1,900	890	1,500
10109087-3155	Office Supplies	425	1,150	1,150	376	600
10109087-3170	Repairs & Supplies	2,346	2,850	2,850	802	2,350
10109087-3210	Travel/Education	2,866	3,690	3,690	3,396	2,500
10109087-3212	Car Allowance	3,487	3,976	3,976	3,310	4,092
10109087-3214	Books/Dues/Subscriptions	225	1,000	1,000	150	500
10109087-3225	Uniforms/Prot Clothing	1,028	1,090	1,090	735	600
10109087-3231	Telephone	5,316	5,068	5,068	3,979	5,068
10109087-3999	Miscellaneous Expense	59	300	300	88	300
TOTAL UD - CODES & DEVELOPMENT SERVICE		866,307	960,625	960,625	719,054	979,138

GENERAL FUND
OFFICE OF URBAN DEVELOPMENT

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
UD - BUILDING AND INSPECTIONS						
10109088-1005	Beer Tax Bonus	3,885	3,712	3,712	3,803	3,942
10109088-1015	Salaries	1,308,243	1,506,687	1,506,687	1,129,377	1,507,331
10109088-1025	Salary Overtime	109	547	547	22	-
10109088-2010	Employee Insurance	173,290	221,731	221,731	169,466	256,039
10109088-2025	State Pension	112,121	149,954	149,954	107,505	158,080
10109088-2029	Medicare Tax	17,998	20,493	20,493	15,494	19,867
10109088-2030	Social Security	76,957	87,596	87,596	66,251	84,911
10109088-3010	Auto-Fuel & Oil	30,354	32,945	32,945	14,075	32,945
10109088-3015	Auto-Maintenance	21,113	15,000	15,000	15,333	15,000
10109088-3106	Toll Bridge	4	25	25	-	1
10109088-3110	Machine Rental	82	-	-	-	-
10109088-3137	Postage & Freight	937	1,300	1,100	1,248	1,300
10109088-3138	Operating Forms	4,211	4,500	2,800	69	4,500
10109088-3155	Office Supplies	2,129	2,000	2,200	2,180	2,000
10109088-3170	Repairs & Supplies	5,018	3,000	5,100	5,140	2,500
10109088-3210	Travel/Education	14,252	13,300	12,800	8,172	13,300
10109088-3212	Car Allowance	298	-	5,731	2,390	-
10109088-3214	Books/Dues/Subscriptions	2,089	2,700	1,669	1,227	2,700
10109088-3225	Uniforms/Prot Clothing	3,191	3,600	3,600	2,672	3,600
10109088-3231	Telephone	13,832	18,390	15,390	12,704	15,390
10109088-3999	Miscellaneous Expense	86	200	600	588	-
TOTAL UD - BUILDING AND INSPECTIONS		1,790,200	2,087,680	2,089,680	1,557,716	2,123,406



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

Police Department FY 2026 General Fund Budget Summary				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Mayor Rec</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Police	\$ 43,693,814	\$ 46,625,632	\$ 2,931,818	6.7%
Police - School Security	246,876	264,789	17,913	7.3%
Total	\$ 43,940,690	\$ 46,890,421	\$ 2,949,731	6.7%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 35,267,411	\$ 37,596,707	\$ 2,329,296	6.6%
Overtime/Wages/Holiday Pay	5,115,551	5,294,802	179,251	3.5%
Auto Fuel/Maintenance	1,300,000	1,300,000	-	0.0%
Lease Payments	846,228	1,200,000	353,772	41.8%
Maintenance Contracts	265,000	265,000	-	0.0%
Uniforms/Protective Clothing	230,000	230,000	-	0.0%
Capital Outlay	-	135,000	135,000	0.0%
Other Operating	916,500	868,912	(47,588)	-5.2%
Total By Category	\$ 43,940,690	\$ 46,890,421	\$ 2,949,731	6.7%

Police Department Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$2,329,296 is attributed to an 8.3% rise in health insurance premiums, 3% cost of living adjustment and one step for non-public safety, two step increases for public safety, recognition of the full cost of prior year steps, and various personnel movements throughout the year including the transfer of Dispatch from Fire Rescue.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 original budget with the following exceptions:
 - Increase of \$179,251 in overtime due to expected actuals.
 - Increase of \$353,772 in lease payments due to predetermined amounts for lease contracts.
 - Net increase of \$87,412 in other operating expenses due to capital outlay for contracted drone equipment.

Tuscaloosa Police Department Personnel

Department/Division	Position	2026
Police		
Police	Asst Police Chief	2
Police	Automotive Mechanic	3
Police	Auxiliary Police Off	3
Police	B & G Maint Supv	2
Police	BIT Case Coordinator	1
Police	BIT Case Manager	1
Police	Communicat Spec Sr	1
Police	Crime & Intelligence	4
Police	Director of Public Safety Communications	1
Police	Exec Admin Coord	1
Police	Fleet Svs Mechanic	1
Police	Forensics Dir	1
Police	Helicopter Mechanic	1
Police	Police Captain	13
Police	Police Chief	1
Police	Police Evidence Cust	2
Police	Police Fleet Maint S	1
Police	Police Lieutenant	18
Police	Police Officer	189
Police	Police Records Clerk	5
Police	Police Records Spv	1
Police	Police Sergeant	43
Police	Public Safety Educator	1
Police	Secretary Senior	6
Police	Secretary , Principal	1
Police	Security Guard	6
Police	Senior Accountant	1
Police	Telecommunicator, Di	34
Police	Telecommunicator, Su	6
Police	UAS Operations Manager	1
Police	UAS Operator	6
Police Total		357
Police - Auxillary		
Police - Auxillary	Aux Sch Resource Off	4
Police - Auxillary Total		4

Tuscaloosa Police Department Total **361**

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	10/1/2026	0%		X			
Expand Cyber Capability Through Equipment (Cameras)	FY 2022	1/1/2026	60%		X			
Enhance/Expand Workout Space for Officers	FY 2023	1/1/2026	70%		X			
Dive Capable Boat	FY 2024	9/1/2025	80%		X			
Expand Cyber Capability Cameras / Evening Shift Staff	FY 2024	1/1/2026	0%		X			
Logistics and Impound Facilities Expansion	FY 2025	9/30/2026	0%		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	10/1/2027	0%		X			
Lower Employee Benefits Cost	FY 2024	10/1/2027	0%		X			
Expand K9 Unit	FY 2026	10/1/2028	0%		X			

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
POLICE						
10105010-1005	Beer Tax Bonus	143,609	145,270	145,270	143,222	155,009
10105010-1010	Longevity Bonus	81,300	81,600	81,600	85,300	89,800
10105010-1015	Salaries	23,322,182	25,798,747	25,627,952	20,807,648	27,010,032
10105010-1020	Special Bonus	128,500	-	-	21,500	-
10105010-1025	Salary Overtime	4,130,976	4,500,000	4,500,000	3,381,099	4,675,726
10105010-1030	Wages	73,051	55,000	55,000	63,231	14,000
10105010-1045	Holiday Pay	604,935	560,551	560,551	539,421	605,076
10105010-2010	Employee Insurance	2,891,148	3,616,244	3,608,514	2,824,440	4,092,672
10105010-2020	Fire-Police Pension	3,852,755	4,241,035	4,230,560	3,377,603	4,303,708
10105010-2021	F&P Supplemental Pension	322,669	-	-	-	325,000
10105010-2025	State Pension	357,119	449,423	449,423	393,997	600,092
10105010-2029	Medicare Tax	390,333	353,286	352,419	346,633	367,611
10105010-2030	Social Security	269,632	278,930	278,930	261,092	331,994
10105010-3010	Auto-Fuel & Oil	790,855	725,000	725,000	319,071	725,000
10105010-3015	Auto-Maintenance	610,847	575,000	568,900	484,566	575,000
10105010-3075	Helicopter	62,981	75,000	68,600	27,580	14,000
10105010-3079	Range Training	9,396	9,600	9,600	6,771	9,600
10105010-3100	Outside Services	98,385	75,000	75,000	69,132	75,000
10105010-3105	Liability Insurance	111	-	-	-	-
10105010-3109	Lease Payments	616,029	846,228	973,228	969,728	1,200,000
10105010-3110	Machine Rental	49,718	48,000	48,000	34,622	48,000
10105010-3111	Office Rent	1,541	1,700	1,700	1,018	1,700
10105010-3137	Postage & Freight	4,298	6,000	6,000	5,318	6,000
10105010-3138	Operating Forms	13,736	12,000	12,000	6,360	12,000
10105010-3155	Office Supplies	23,090	35,000	30,400	21,779	35,000
10105010-3156	Maintenance Contracts	162,534	265,000	174,915	108,023	265,000
10105010-3170	Repairs & Supplies	247,118	95,000	132,596	141,884	95,000
10105010-3175	Weapons And Gear	32,953	52,000	52,000	40,812	52,000
10105010-3181	Ammunition	69,981	70,000	70,000	65,610	70,000



GENERAL FUND POLICE DEPARTMENT

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
POLICE (continued)						
10105010-3210	Travel/Education	68,177	49,000	53,360	51,197	69,600
10105010-3213	Clothing Allowance	62,199	63,000	63,000	31,509	63,000
10105010-3214	Books/Dues/Subscriptions	113,158	150,000	150,000	111,706	150,000
10105010-3216	Regulatory Permits	180	200	200	-	200
10105010-3225	Uniforms/Prot Clothing	193,748	225,000	256,603	244,641	225,000
10105010-3231	Telephone	212,687	205,000	205,000	175,294	182,812
10105010-3701	TPD Eqp/Supply (LESO 1033 PR)	30,048	-	39,641	32,399	-
10105010-3803	Security Repairs & Supplies	10,005	10,000	10,000	1,319	10,000
10105010-3899	Weather Related Expenses	78	-	-	-	-
10105010-3996	Wrecker Service	21,314	15,000	65,000	37,349	30,000
10105010-3999	Miscellaneous Expense	4,630	6,000	6,000	6,183	6,000
10105010-4010	Equipment	475,745	-	314,077	192,834	135,000
TOTAL POLICE		40,553,752	43,693,814	44,014,262	35,431,893	46,625,632



GENERAL FUND POLICE DEPARTMENT

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
POLICE - SCHOOL SECURITY						
10105011-1005	Beer Tax Bonus	893	928	928	711	876
10105011-1015	Salaries	150,371	165,182	165,182	106,133	169,115
10105011-1025	Salary Overtime	11,813	-	-	8,735	-
10105011-2010	Employee Insurance	41,068	46,633	46,633	35,656	58,994
10105011-2025	State Pension	13,936	16,174	16,174	11,492	17,922
10105011-2029	Medicare Tax	2,067	2,078	2,078	1,429	2,063
10105011-2030	Social Security	8,837	8,881	8,881	6,111	8,819
10105011-3175	Weapons And Gear	-	2,000	2,000	-	2,000
10105011-3225	Uniforms/Prot Clothing	-	5,000	5,000	268	5,000
TOTAL POLICE - SCHOOL SECURITY		228,985	246,876	246,876	170,536	264,789



**GENERAL FUND
POLICE DEPARTMENT**

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
POLICE - HUMAN TRAFFICKING						
10105015-3100	Outside Services	-	-	-	810	-
10105015-3170	Repairs & Supplies	9,034	-	-	1,860	-
10105015-3210	Travel/Education	5,426	-	-	2,991	-
10105015-3214	Books/Dues/Subscriptions	3,409	-	-	5,328	-
10105015-3996	Wrecker Service	824	-	-	1,464	-
10105015-3999	Miscellaneous Expense	84	-	-	-	-
TOTAL POLICE - HUMAN TRAFFICKING		18,777	-	-	12,452	-



**GENERAL FUND
POLICE DEPARTMENT**

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
POLICE - INTERSTATE CRIMINAL ENFORCEMENT						
10105016-3170	Repairs & Supplies	12,570	-	-	-	-
10105016-3210	Travel/Education	2,325	-	-	-	-
TOTAL POLICE -INTERSTATE CRIMINAL ENFORCEMENT		14,895	-	-	-	-

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 2026 General Fund Budget Summary				
Divisions	2025 Original Budget	2026 Mayor Rec	Increase/ Decrease	Percentage Change
Administration	\$ 650,996	\$ 750,514	\$ 99,518	15.3%
Fleet Services	2,049,598	1,962,668	(86,930)	-4.2%
Traffic	4,369,324	4,755,532	386,208	8.8%
Streets & Drainage	5,848,244	4,777,250	(1,070,994)	-18.3%
Total	\$ 12,918,162	\$ 12,245,964	\$ (672,198)	-5.2%
Expenditure Category				
Salaries/Benefits	\$ 8,939,635	\$ 7,846,476	\$ (1,093,159)	-12.2%
Overtime/Wages/Holiday Pay	271,106	271,106	-	0.0%
Auto Fuel/Maintenance	791,755	808,755	17,000	2.1%
Power- Street Lights	1,394,949	1,578,428	183,479	13.2%
Tip Fee	16,674	78,000	61,326	367.8%
Utilities	166,802	146,000	(20,802)	-12.5%
Capital Outlay	72,700	72,700	-	0.0%
Other Operating	1,264,541	1,444,499	179,958	14.2%
	\$ 12,918,162	\$ 12,245,964	\$ (672,198)	-5.2%

Public Works Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits decrease of \$1,093,159 is attributed to an 8.3% rise in health insurance premiums, 3% cost of living adjustment, one step increase, recognition of the full cost of prior year steps, and various personnel movements throughout the year including the transfer of the Street Sweeper crew from Public Works to Environmental Services.

Public Works Budget Highlights (continued)

- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 budget with the following exceptions:
- Increase of \$17,000 in auto fuel/maintenance for expected cost and department usage.
 - Increase of \$183,479 in power - street/traffic lights based on current market rates and projections.
 - Decrease of \$20,802 in utilities based on current market rates and projections.
 - Increase of \$241,284 in other operating expenses.

Public Works Personnel

Department/Division	Position	2026
Public Works - Administration		
Public Works - Administration	Exec Dir, Pub Works	1
Public Works - Administration	Office Administrator	1
Public Works - Administration	Operations Manager Public Works	1
Public Works - Administration	Resource Controls Specialist	1
Public Works - Administration	Secretary, Principal	1
	Public Works - Admin Total	5
Public Works - Fleet Maintenance		
Public Works - Fleet Maintenance	Equipment Op, Sr	1
Public Works - Fleet Maintenance	Fleet Maint Supvr	2
Public Works - Fleet Maintenance	Fleet Svs Assistant	6
Public Works - Fleet Maintenance	Fleet Svs Coordinator	1
Public Works - Fleet Maintenance	Fleet Svs Mech, Sr	5
Public Works - Fleet Maintenance	Fleet Svs Mechanic	3
Public Works - Fleet Maintenance	Manager, Fleet Maint	1
Public Works - Fleet Maintenance	Resource Controls Specialist	1
	Public Works - Fleet Maintenance Total	20
Public Works - Traffic		
Public Works - Traffic	Animal Control Offic	3
Public Works - Traffic	Animal Control Supv	1
Public Works - Traffic	Construction Crew Su	1
Public Works - Traffic	Parking Control Offi	3
Public Works - Traffic	Parking Control Supe	1
Public Works - Traffic	Traffic Maint Tech	5
Public Works - Traffic	Traffic Maint Tech Sr	1
Public Works - Traffic	Traffic Maintenance	1
Public Works - Traffic	Traffic Signal Crew Supervisor	1
Public Works - Traffic	Traffic Signal Tech	3
Public Works - Traffic	Traffic Signal Technician II	5
Public Works - Traffic	Traffic Signal Technician III	1
	Public Works - Traffic Total	26
Public Works - Streets & Drainage		
Public Works - Streets & Drainage	Concrete Finisher	7
Public Works - Streets & Drainage	Construction Crew Su	4
Public Works - Streets & Drainage	Construction Manager	1
Public Works - Streets & Drainage	Crew Worker	5
Public Works - Streets & Drainage	Equipment Op, Sr	6
Public Works - Streets & Drainage	Equipment Operator	2
Public Works - Streets & Drainage	Heavy Equipment Oper	7
Public Works - Streets & Drainage	IPS Operations Mgr	1
Public Works - Streets & Drainage	Maint Crew Leader	2

Public Works Personnel

Department/Division	Position	2026
Public Works - Streets & Drainage	Maintenance Crew Sup	2
Public Works - Streets & Drainage	Operations Manager Public Works	1
Public Works - Streets & Drainage	PW Superintendent	2
	Public Works - Streets & Drainage Total	40
Public Works Department Total		91

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	55%					x
Develop key metrics for benchmark standards for improved Division performance.	FY 2023	FY24 Q1	40%			x		x
Maximizing available resources in delivery of core functions.	FY 2023	Ongoing	65%			x		x
Improve on the delivery of excellent customer service - covering both expectations and reasons why.	FY 2023	Ongoing	80%			x		x
Thorough Communication - targeting improved morale.	FY 2023	Ongoing	75%			x		x
Data collection and review for improved operations in the areas of workflow efficiency, identification of resources needs.	FY 2023	Ongoing	50%					x
Traffic - Upgrade at least 2 traffic signals/year.	FY 2023	Ongoing	80%					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	100%	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	FY25 Q1	55%		x			x
Fleet - Develop COT Electric Vehicle Program to lower fuel cost and reduce carbon emissions.	FY 2023	FY26 Q4	30%			x		x
Traffic - Replacement of outdated roadway signage.	FY 2023	Ongoing	55%					x
Traffic - Develop & Implement a roadway striping system.	FY 2023	FY25 Q4	75%					x
Traffic - Replace street markers w/overhead signage at signalized intersections.	FY 2023	FY26 Q2	85%					x
Traffic - Implement raised pavement markers on all appropriate roadways.	FY 2023	FY26 Q4	75%					x
Develop Department SOPs - core functions, responsibilities, processes.	FY 2026	FY30 Q4	15%		x			x
Develop Vehicle/Equipment Replacement Plan.	FY 2026	FY30 Q4	5%			x		x
Develop Strategic Fleet Operational Plan.	FY 2026	FY30 Q4	5%					x
Develop model for budget expenditure by category and type.	FY 2026	FY30 Q4	10%			x		x
Develop Succession Plan.	FY 2026	FY30 Q4	0%			x		x
Expand GIS Application for all Public Work, Infrastructure.	FY 2026	FY30 Q4	20%		x	x		x

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
PUBLIC WORKS -ADMINISRATION						
10109070-1005	Beer Tax Bonus	1,052	696	696	1,311	1,095
10109070-1015	Salaries	383,940	344,674	344,674	387,679	431,578
10109070-1025	Salary Overtime	9	3,282	3,282	-	3,282
10109070-1030	Wages	-	24,487	24,487	-	24,487
10109070-2010	Employee Insurance	21,746	7,792	7,792	25,296	25,317
10109070-2025	State Pension	34,188	36,486	36,486	40,028	47,993
10109070-2029	Medicare Tax	5,472	4,926	4,926	5,490	6,035
10109070-2030	Social Security	23,399	21,060	21,060	23,473	25,800
10109070-3110	Machine Rental	4,012	4,900	4,900	3,540	4,900
10109070-3137	Postage & Freight	13	3,700	3,700	1,261	3,700
10109070-3138	Operating Forms	458	2,500	2,500	2,850	2,500
10109070-3155	Office Supplies	2,390	6,000	6,000	2,872	6,000
10109070-3210	Travel/Education	4,124	3,600	3,600	2,734	3,600
10109070-3212	Car Allowance	5,484	5,731	5,731	4,780	5,909
10109070-3214	Books/Dues/Subscriptions	373	3,960	3,960	40	3,960
10109070-3225	Uniforms/Prot Clothing	60	-	-	-	-
10109070-3230	Utilities	136,896	166,802	166,802	80,649	146,000
10109070-3231	Telephone	6,159	8,400	8,400	4,341	6,358
10109070-3999	Miscellaneous Expense	557	2,000	2,000	1,009	2,000
TOTAL PW - ADMINISTRATION		630,332	650,996	650,996	587,353	750,514

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
PUBLIC WORKS - FLEET SERVICES						
10109071-1005	Beer Tax Bonus	3,928	4,408	4,408	3,626	4,380
10109071-1015	Salaries	1,016,312	1,368,080	1,368,080	900,879	1,283,596
10109071-1025	Salary Overtime	22,583	25,165	25,165	18,299	25,165
10109071-2010	Employee Insurance	154,384	252,932	252,932	132,258	222,474
10109071-2025	State Pension	84,831	127,680	127,680	85,952	129,784
10109071-2029	Medicare Tax	14,086	18,209	18,209	12,522	17,247
10109071-2030	Social Security	60,228	77,816	77,816	53,542	73,714
10109071-3010	Auto - Fuel & Oil	65,593	48,000	48,000	53,308	75,000
10109071-3015	Auto - Maintenance	20,738	28,080	28,080	25,539	28,080
10109071-3100	Outside Services	-	2,000	2,000	-	2,000
10109071-3106	Toll Bridge	48	150	150	117	150
10109071-3110	Machine Rental	2,227	1,728	1,728	1,958	1,728
10109071-3155	Office Supplies	150	150	150	150	150
10109071-3170	Repairs & Supplies	69,082	67,250	67,250	62,924	67,250
10109071-3210	Travel/Education	-	7,200	7,200	-	7,200
10109071-3214	Books/Dues/Subscriptions	3,810	2,270	2,270	3,636	2,270
10109071-3216	Regulatory Permits	120	380	380	180	380
10109071-3225	Uniforms/Prot Clothing	18,710	14,100	14,100	19,979	18,100
10109071-3231	Telephone	3,673	4,000	4,000	2,545	4,000
TOTAL PW - FLEET SERVICES		1,540,503	2,049,598	2,049,598	1,377,416	1,962,668

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
PUBLIC WORKS - TRAFFIC						
10109073-1005	Beer Tax Bonus	5,650	5,800	5,800	5,554	5,694
10109073-1015	Salaries	1,374,268	1,612,022	1,612,022	1,247,380	1,595,859
10109073-1025	Salary Overtime	104,196	102,193	102,193	85,823	102,193
10109073-2010	Employee Insurance	244,908	300,446	300,446	245,857	330,109
10109073-2025	State Pension	123,323	151,738	151,738	127,869	163,193
10109073-2029	Medicare Tax	19,793	21,381	21,381	17,866	20,980
10109073-2030	Social Security	84,633	91,380	91,380	76,391	89,661
10109073-3010	Auto - Fuel & Oil	51,726	55,675	55,675	24,350	55,675
10109073-3015	Auto - Maintenance	74,469	80,000	80,000	78,206	80,000
10109073-3100	Outside Services	105,994	150,000	190,567	20,836	150,000
10109073-3106	Toll Bridge	463	-	-	719	-
10109073-3137	Postage & Freight	-	-	-	642	-
10109073-3170	Repairs & Supplies	416,750	285,430	345,562	506,472	465,430
10109073-3185	Power - Street Lights	1,505,293	1,337,421	1,337,421	1,276,260	1,520,900
10109073-3200	Power - Traffic Lights	66,026	57,528	57,528	58,743	57,528
10109073-3210	Travel/Education	1,452	5,310	5,310	1,253	5,310
10109073-3225	Uniforms/Prot Clothing	7,774	16,300	16,300	8,172	16,300
10109073-3231	Telephone	22,402	24,000	24,000	19,969	24,000
10109073-4915	Traffic Control Equip	119,413	72,700	12,568	12,568	72,700
TOTAL PW - TRAFFIC		4,328,531	4,369,324	4,409,891	3,814,929	4,755,532

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
PUBLIC WORKS - STREETS & DRAINAGE						
10109077-1005	Beer Tax Bonus	10,672	12,760	10,672	7,355	7,884
10109077-1015	Salaries	2,417,407	3,279,914	2,760,349	1,470,973	2,475,422
10109077-1025	Salary Overtime	266,157	115,979	115,979	99,482	115,979
10109077-2010	Employee Insurance	435,264	673,267	563,120	275,441	470,668
10109077-2025	State Pension	213,199	292,397	241,570	142,522	237,734
10109077-2029	Medicare Tax	36,080	43,240	36,414	21,094	33,060
10109077-2030	Social Security	154,274	184,800	155,627	90,197	141,290
10109077-3010	Auto - Fuel & Oil	174,154	180,000	180,000	52,721	170,000
10109077-3015	Auto - Maintenance	446,418	400,000	471,294	287,400	400,000
10109077-3100	Outside Services	231,129	202,000	202,000	103,760	200,000
10109077-3106	Toll Bridge	373	2,990	2,990	221	2,990
10109077-3170	Repairs & Supplies	486,064	405,661	405,661	304,742	405,661
10109077-3195	Tip Fee	77,648	16,674	16,674	57,698	78,000
10109077-3210	Travel/Education	2,848	2,250	2,250	-	2,250
10109077-3216	Regulatory Permits	-	100	100	-	100
10109077-3225	Uniforms/Prot Clothing	16,519	18,000	18,000	10,745	18,000
10109077-3231	Telephone	14,928	18,000	18,000	9,378	18,000
10109077-3999	Miscellaneous Expense	-	212	212	-	212
TOTAL PW - STREETS & DRAINAGE		4,983,136	5,848,244	5,200,912	2,933,731	4,777,250



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The Strategic Communications department manages the City of Tuscaloosa's brand and key messages through strategy-driven communication campaigns, strategic advertising and marketing, design services, public relations, media relations and crisis communications.

Strategic Communications FY 2026 General Fund Budget Summary				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Mayor Rec</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Strategic Communications	\$ 1,586,118	\$ 1,219,782	\$ (366,336)	-23.1%
311	515,323	540,112	24,789	4.8%
Total	\$ 2,101,441	\$ 1,759,894	\$ (341,547)	-16.3%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 1,653,793	\$ 1,374,403	\$ (279,390)	-16.9%
Overtime/Wages	1,094	1,094	-	0.0%
Auto Fuel/Maintenance	1,000	-	(1,000)	-100%
Other Operating	445,554	384,397	(61,157)	-13.7%
Total By Category	\$ 2,101,441	\$ 1,759,894	\$ (341,547)	-16.3%

Strategic Communications Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits decrease of \$279,390 is attributed to an 8.3% rise in health insurance premiums, 3% cost of living adjustment, one step increase, recognition of the full cost of prior year steps, and various personnel movements throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 budget with the following exceptions:
 - Decrease of \$1,000 in auto fuel/maintenance for expected cost and department usage.
 - Decrease of \$61,157 in other operating expenses.

Strategic Communications Personnel

Department/Division	Position	2026
Strategic Communications		
Strategic Communications	Communications Spec	1
Strategic Communications	Communications Spec Sr	2
Strategic Communications	Executive Director, Strat Comm	1
Strategic Communications	Market & Comm Mgr	1
Strategic Communications	Mgr, Web Digit Strat	1
Strategic Communications	Office Administrator	1
Strategic Communications	Web Developer	1
Strategic Communications Total		8
Strategic Communications- 311		
Strategic Communications- 311	311 Call Center Mgr	1
Strategic Communications- 311	311 Call Center Rep	2
Strategic Communications- 311	311 Call Center Sr	4
Strategic Communications - 311 Total		7

Strategic Communications Department Total **15**

Strategic Communications Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Evaluate and continue to execute various marketing/PR campaigns.	FY 2024	Ongoing	50%		x			x
Build yearly personalized communications plans for each department.	FY 2024	12/31/2025	15%					x
Improve new 311 app awareness.	FY 2024	Ongoing	25%					x
Expand photography and video asset inventory system for departmental use.	FY 2024	Ongoing	75%					x
Enhance COT brand recognition and increase attendance at city events by implementing consistent branding across all city events and initiatives.	FY 2024	Ongoing	75%					x
Update stakeholders on construction projects through various channels (website, billboard, social media, text updates) about project progress, challenges, and milestones.	FY 2025	Ongoing	50%					x

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Transition to Agency Structure.	FY 2026	Ongoing	25%					x
Revamp City Branding.	FY 2026	Ongoing	10%					x
Workflow Efficiency.	FY 2026	Ongoing	10%					x
Leverage AI.	FY 2026	Ongoing	30%					x
Implement Ticketing System.	FY 2026	Ongoing	40%					x

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
STRATEGIC COMMUNICATIONS						
10104045-1005	Beer Tax Bonus	2,423	2,552	2,552	2,203	1,533
10104045-1015	Salaries	773,047	868,642	968,642	732,015	625,855
10104045-1025	Salary Overtime	1,091	-	-	519	-
10104045-1030	Wages	329	-	-	-	-
10104045-2010	Employee Insurance	101,300	124,297	124,297	95,095	102,348
10104045-2025	State Pension	63,174	81,465	81,465	68,197	63,395
10104045-2029	Medicare Tax	10,662	11,710	11,710	10,096	8,649
10104045-2030	Social Security	45,588	50,043	50,043	43,168	36,964
10104045-3010	Auto - Fuel & Oil	217	500	500	36	-
10104045-3015	Auto - Maintenance	1,204	500	500	-	-
10104045-3086	Public Education	99,857	103,000	103,000	66,641	95,300
10104045-3089	Recruitment	86,169	100,000	111,845	47,358	83,200
10104045-3100	Outside Services	108,187	160,150	135,150	81,806	107,150
10104045-3110	Machine Rental	3,590	-	-	6,466	3,000
10104045-3138	Operating Forms	-	100	100	-	100
10104045-3155	Office Supplies	1,304	1,500	1,500	684	1,500
10104045-3170	Repairs & Supplies	22,962	2,500	12,500	13,395	2,500
10104045-3188	Furniture Supplies	6,832	-	-	-	-
10104045-3210	Travel/Education	7,398	4,500	4,500	4,477	4,500
10104045-3212	Car Allowance	13,692	14,309	14,309	10,970	8,826
10104045-3214	Books/Dues/Subscriptions	13,170	18,000	33,000	41,920	31,812
10104045-3225	Uniforms/Prot Clothing	190	-	-	62	-
10104045-3231	Telephone	5,558	12,350	12,350	6,362	11,150
10104045-3515	Marketing	29,166	30,000	30,000	34,462	32,000
TOTAL STRATEGIC COMMUNICATIONS		1,397,111	1,586,118	1,697,963	1,265,931	1,219,782

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
STRATEGIC COMMUNICATIONS - 311						
10104046-1005	Beer Tax Bonus	1,562	1,624	1,624	1,335	1,314
10104046-1015	Salaries	352,261	371,431	371,431	309,316	386,703
10104046-1025	Salary Overtime	395	1,094	1,094	396	1,094
10104046-2010	Employee Insurance	57,545	64,430	64,430	56,546	69,981
10104046-2025	State Pension	30,924	37,115	37,115	30,902	41,667
10104046-2029	Medicare Tax	4,726	4,964	4,964	4,134	5,152
10104046-2030	Social Security	20,206	21,211	21,211	17,677	22,016
10104046-3155	Office Supplies	101	500	500	271	500
10104046-3170	Repairs & Supplies	1,227	250	250	580	250
10104046-3210	Travel/Education	1,948	4,374	4,374	2,162	4,374
10104046-3214	Books/Dues/Subscriptions	100	500	500	100	500
10104046-3225	Uniforms/Prot Clothing	-	1,300	1,100	-	1,300
10104046-3231	Telephone	2,198	6,380	6,380	1,635	5,111
10104046-3999	Miscellaneous Expense	314	150	350	315	150
TOTAL STRATEGIC COMMUNICATIONS - 311		473,508	515,323	515,323	425,369	540,112



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Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
DEBT SERVICE						
10119010-5020	General Warrants - Principal	6,469,116	6,718,376	6,718,376	4,313,376	6,625,846
10119010-5022	Line Of Credit - Principal	-	-	-	-	469,311
10119010-5030	Interest Warrants - Gen	7,179,605	6,919,467	6,919,467	6,621,398	6,650,989
10119010-5032	Interest On Line Of Credit	2,004	210,000	210,000	2,104	58,697
10119010-5045	Fees - Debt Issues	15,331	15,000	15,000	11,825	15,500
TOTAL DEBT SERVICE		13,666,056	13,862,843	13,862,843	10,948,703	13,820,343

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
COST SHARING ARRANGEMENTS						
10113010-1030	Wages - BOE	44,568	67,553	67,553	33,066	78,282
10113010-2029	Medicare Tax - BOE	646	984	984	479	1,143
10113010-2030	Social Security - BOE	2,763	4,192	4,192	2,050	4,860
10114010-3230	Utilities - PARA	467	-	-	506	600
10117010-3010	Fuel & Oil- PATA Reim	272,096	300,000	300,000	138,004	300,000
10117010-7063	PATA - UA Route	98,116	98,116	98,116	98,116	98,116
10117020-3100	Outside Service - Personnel BD	18,000	18,000	18,000	15,000	18,000
10107020-3030	Jail Cost	805,619	945,000	945,000	930,339	-
10117050-3230	Utilities - Friedman Home	12,233	9,673	9,673	10,223	9,673
10117090-3170	Metro Animal Shelter-Repairs	29,170	30,000	30,000	29,503	52,000
10117090-3100	Metro Animal Shelter Contract	634,667	706,079	706,079	647,239	734,425
10117120-5148	Project Crimson/Five-Star	675,000	675,000	675,000	675,000	675,000
10117730-3100	Outside Service - Tusc Cty Ema	262,626	220,000	220,000	187,968	295,000
TOTAL COST SHARING ARRANGEMENTS		2,855,970	3,074,597	3,074,597	2,767,493	2,267,099

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
TRANSFERS TO OTHER FUNDS						
10119030-8001	Trans To Amphitheater Fund	1,712,354	1,702,475	1,702,475	1,099,820	1,711,020
10119030-8002	Trans To Health Insurance Fund	-	286,000	286,000	-	50,000
10119030-8005	Trans To GF-RFFI	17,358,177	303,067	303,067	-	1,272,000
10119030-8007	Trans To Tourism Capital Imp	428,089	425,619	425,619	274,955	427,755
10119030-8009	Trans To Tourism Enh Bid Fee	428,089	425,619	425,619	274,955	427,755
10119030-8031	Trans To Elevate Fund	140,000	140,000	140,000	-	140,000
10119030-8032	Trans To Facility Renewal Fund	300,000	300,000	300,000	-	650,000
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	-	485,997	485,997	485,997	545,453
10119030-8083	Trans To Pub Safety Capital	936,001	936,001	936,001	-	936,001
TOTAL TRANSFERS TO OTHER FUNDS		21,367,709	5,069,778	5,069,778	2,135,727	6,224,984

Account	2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
SPECIAL PROJECTS					
10116010-0823 Retiree Health Insurance	819,969	1,000,000	1,000,000	-	1,000,000
10116010-6187 S/P - Land Purchases	8,944	-	20,000	21,102	-
TOTAL SPECIAL PROJECTS	828,913	1,000,000	1,020,000	21,102	1,000,000

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
OTHER OPERATING						
10135010-02011	Ad Valorem - Commissions	213,480	205,000	205,000	-	215,000
10135010-02012	Ad Valorem - Appraisal Budget	393,024	590,000	590,000	-	590,000
10135010-2015	Hourly Pension	305,019	-	-	-	-
10135010-2023	PS/RSA Restricted Surplus	31,782	1,391,434	3,141,434	4,285	4,960,788
10135010-2024	PS/RSA Professional Svc Fee	-	52,500	52,500	-	52,500
10135010-2031	Unemployment	-	5,000	5,000	-	5,000
10135010-3085	Property Insurance	1,440,600	1,555,000	1,555,000	1,709,680	2,000,000
10135010-3088	Property Tax	1,231	6,000	6,000	1,147	6,000
10135010-3105	Liability Insurance	571,531	700,000	700,000	470,782	660,000
10135010-3995	Bank Charges	28,030	5,000	5,000	22,424	15,000
10135010-3999	Miscellaneous Expense	32,715	-	-	-	-
TOTAL OTHER OPERATING		3,017,412	4,509,934	6,259,934	2,208,318	8,504,288



**GENERAL FUND
OTHER OPERATING**

Account	2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
CONTINGENCIES					
10118010-9990 Contingencies	-	630,195	491,195	-	950,904
TOTAL CONTINGENCIES	-	630,195	491,195	-	950,904

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
AGENCIES						
10117210-5199	Agency Spec Approp - Emerg Svs	18,750	25,000	25,000	22,917	25,000
10117810-5199	Agency Spec Approp - Freedom Farms	250,000	250,000	250,000	250,000	250,000
10117800-5140	Alabama Blues Project	6,200	6,200	6,200	5,683	6,200
10117360-5140	Arts & Humanities Council	50,000	50,000	50,000	45,833	176,225
10113010-5144	Arts N Autism (BOE)	4,650	4,650	4,650	4,262	4,650
10117970-5140	Bethel Comm Outreach (BOE)	6,200	6,200	6,200	5,683	6,200
10117700-5140	Boys & Girls Club	20,000	20,000	20,000	18,333	20,000
10117900-5140	Child Abuse Prevention Services	10,000	10,000	10,000	9,167	10,000
10113010-5152	CHOM (BOE)	152,250	152,250	152,250	139,562	152,250
10117150-5140	FOCUS	75,950	75,950	75,950	69,620	75,950
10117960-5140	Habitat for Humanity	16,678	16,678	16,678	15,289	16,678
10117850-5199	Hope Summer Jobs - Special	108,989	100,000	100,000	75,420	100,000
10117140-5140	Indian Rivers	31,000	31,000	31,000	28,417	31,000
10117540-5140	The Ivy Foundation	18,750	25,000	25,000	22,917	25,000
10117590-5140	Jemison Foundation	37,200	37,200	37,200	34,100	37,200
10117940-5140	Kentuck	75,000	100,000	100,000	91,667	100,000
10117440-5199	Lift Alabama	5,000	-	-	-	-
10113010-5149	Kristen Amerson Found (BOE)	9,050	10,000	10,000	15,833	10,000
10117050-5141	Murphy African American Mus	8,000	2,000	2,000	2,000	-
10114010-5140	PARA	4,381,313	4,473,458	4,473,458	4,098,111	4,198,613
10114010-5199	PARA - Special	153,900	254,685	254,685	210,464	476,215
10117600-5140	Phoenix House	125,000	150,000	150,000	137,500	150,000
10113010-5151	PRIDE (BOE)	3,100	-	-	-	-
10113010-5159	Schoolyard Roots (BOE)	19,650	20,000	20,000	11,667	20,000
10117820-5140	Skilled Trades	100,000	100,000	100,000	100,000	100,000
10117100-5140	Theatre Tuscaloosa	15,000	15,000	15,000	13,750	15,000
10117320-5199	Tusc Children's Center - Special	15,000	15,000	15,000	13,750	15,000
10113010-5154	Tusc Childrens Theater (BOE)	20,000	20,000	20,000	18,333	20,000
10113010-5140	Tusc City Board of Education	2,541,251	2,541,251	2,541,251	2,329,480	2,541,251
10113010-5199	Tusc City BOE - Special	428,100	428,100	428,100	396,592	428,100
10117340-5140	Tusc Co Soil/Water Conservation	7,750	7,750	7,750	7,750	7,750
10117160-5140	Tusc Community Dancers	1,550	-	-	-	-
10117450-5199	Tusc County District Attorney's Office	100,000	100,000	100,000	91,667	100,000
10117120-5140	Tusc County IDA	440,000	450,125	450,125	417,833	453,500
10113010-5150	Tusc Education Foundation	11,250	10,000	10,000	9,167	10,000
10113010-5157	Tusc One Place (BOE)	18,600	18,600	18,600	17,050	18,600

Account	2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
AGENCIES (continued)					
10115010-5140 Tusc Public Library	1,419,471	1,644,868	1,644,868	1,501,535	1,720,000
10115010-5199 Tusc Public Library - Special	612,600	694,250	694,250	636,396	694,250
10117230-5199 Tusc SAFE Center - Special	25,000	25,000	25,000	22,917	25,000
10117280-5140 Tusc Sister Cities Commission	100,500	108,000	117,000	109,950	120,000
10117270-5140 Tusc Spay & Neuter Incentive	30,628	35,670	35,670	32,697	35,670
10117420-5140 Tusc Symphony Orchestra	21,700	21,700	21,700	19,892	21,700
10118800-5140 Tusc Tourism & Sports (TTSC)	1,250,352	1,341,515	1,341,515	1,227,190	1,371,903
10117010-5140 Tusc Transit Authority	655,040	679,604	679,604	622,288	687,792
10117010-5199 Tusc Transit Authority - Special	58,203	24,288	24,288	36,835	24,288
10117670-5140 West AL Aids Outreach	15,000	15,000	15,000	13,750	15,000
10117980-5199 West AL Chamber of Commerce	175,000	175,000	175,000	160,417	175,000
10117470-5199 West Alabama Food Bank	50,000	50,000	50,000	50,000	50,000
10117070-5140 West AL Regional Commision	71,107	39,840	39,840	36,520	39,840
TOTAL AGENCIES	13,769,732	14,380,832	14,389,832	13,200,203	14,580,825

The City of Tuscaloosa's proposed FY 2026 Water and Sewer Fund budget provides the funding to provide water and sewer services to approximately 62,000 water and 50,000 sewer customers in the City limits and surrounding areas.

The Water and Sewer Fund budget includes revenues of \$86,057,113 and expenses of \$87,052,881. The Water and Sewer Fund expense budget includes \$7,295,000 in debt service principal that will be treated in the annual audit as a liability reduction rather than an expense. Compared to the FY 2025 budget, the proposed FY2026 budget represents an overall budgetary increase of 20.96% for revenues and an increase of 14.83% for expenses.

Water & Sewer Fund Revenues FY 2026 Budget Summary					
Revenue Category	2024 Actual	2025 Original Budget	2026 Proposed Budget	Increase/ Decrease	Percentage Change
Use of Property	\$ 36,069	34,000	\$ 34,000	\$ -	0.00%
Charges for Services	70,574,164	71,021,250	85,937,250	14,916,000	21.00%
Intergovernmental	14,000	-	-	-	0.00%
Other Operating	64,146	-	-	-	0.00%
Transfers from Other Funds	40,079	41,064	44,238	3,174	7.73%
Cost Reimbursements	57,889	46,625	41,625	(5,000)	-10.72%
Total	\$ 70,786,347	\$ 71,142,939	\$ 86,057,113	\$ 14,914,174	20.96%

Water and Sewer Fund Revenue Highlights

Water Sales - \$47,669,000

- » Comprises approximately 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.

Sewer Sales - \$35,619,000

- » Comprises approximately 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.

Water & Sewer Fund Expenditures FY 2026 Budget Summary					
Department	2024 Actual	2025 Original Budget	2026 Proposed Budget	Increase/ Decrease	Percentage Change
Accounting and Finance	\$ 638,357	468,000	\$ 638,000	\$ 170,000	36.32%
Information Technology	822,575	957,571	1,192,095	234,524	24.49%
Office of the City Attorney	21,242	444,059	444,059	-	0.00%
Office of the City Engineer	489,558	525,510	549,340	23,830	4.53%
Water & Sewer Department	33,093,013	32,760,959	34,556,627	1,795,668	5.48%
Other Operating	30,258,778	40,652,611	49,672,760	9,020,149	22.19%
Total	\$ 65,323,523	\$ 75,808,710	\$ 87,052,881	\$ 11,244,171	14.83%

Water and Sewer Fund Expenditure Highlights

Departments were tasked with level funding their FY 2026 operational budgets with FY 2025 original budget amounts, excluding personnel, city-wide, and critical non-personnel expenditures.

Highlights for FY 2026

Investment in Employees

» The proposed FY 2026 budget includes a 3% cost of living adjustment and one step increase.

Health Insurance

» The proposed FY 2026 budget includes an 8.3% increase in health insurance premiums from Blue Cross Blue Shield.

» The proposed FY 2026 budget includes a \$25,000 transfer to the Health Insurance Fund.

Debt Service

» Overall debt service represents approximately 16% of the total FY 2026 expense budget.

» Compared to the FY 2025 original budget, the proposed FY 2026 debt service budget decreased by \$302,811.

Water and Sewer Fund Expenditure Highlights

Water & Sewer Fund Debt Service FY 2026 Budget Summary					
Debt Issue	Principal	Interest	Total	Remaining Principal	Maturity Date
2013 DWSRF Refunding (2004)	\$ 505,000	\$ 8,080	\$ 513,080	\$ -	August 2026
2014-C	-	51,490	51,490	1,595,000	January 2032
2016 DWSRF	260,000	84,480	344,480	3,580,000	August 2038
2016 CWSRF	1,040,000	310,970	1,350,970	13,095,000	August 2037
2019 DWSRF	820,000	307,890	1,127,890	13,585,000	February 2040
2019 CWSRF	400,000	149,600	549,600	6,600,000	February 2040
2019-B Refunding of 2012-A, 2012-B, 2014-A & 2014-C	485,000	152,317	637,317	5,345,000	April 2035
2020-B Refunding of 2012-B (WS Portion)	1,180,000	226,690	1,406,690	9,875,000	July 2035
2022-B	640,000	1,617,800	2,257,800	32,595,000	June 2052
2023 CWSRF	335,000	141,887	476,887	6,795,000	August 2043
2023 DWSRF	525,000	223,577	748,577	10,710,000	August 2043
2025-B	1,105,000	3,662,250	4,767,250	72,140,000	TBD
Total	\$ 7,295,000	\$ 6,937,031	\$ 14,232,031	\$ 175,915,000	

Account Category	2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
WATER AND SEWER FUND REVENUES					
Use of Property	36,069	34,000	34,000	32,679	34,000
Charges for Services	70,574,164	71,021,250	71,072,750	62,221,688	85,937,250
Intergovernmental Revenues	14,000	-	-	-	-
Other Operating	64,146	-	-	2,142	-
Transfers to Other Funds	40,079	41,064	41,064	39,247	44,238
Cost Reimbursements	57,889	46,625	150,327	150,822	41,625
TOTAL WATER AND SEWER FUND REVENUES	70,786,347	71,142,939	71,298,141	62,446,579	86,057,113
WATER AND SEWER FUND EXPENDITURES					
Accounting and Finance	638,357	468,000	468,000	69,400	638,000
Information Technology	822,575	957,571	957,571	899,053	1,192,095
Office of the City Attorney	21,242	444,059	444,059	12,984	444,059
Office of the City Engineer	489,558	525,510	546,092	437,723	549,340
Water & Sewer Department	33,093,013	32,760,959	33,663,028	26,777,082	34,556,627
Other Operating	30,258,778	40,652,611	40,704,111	14,378,132	49,672,760
TOTAL WATER AND SEWER FUND EXPENDITURES	65,323,523	75,808,710	76,782,861	42,574,375	87,052,881



TUSCALOOSA
WATER

**WATER SEWER FUND
REVENUES**

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
USE OF PROPERTY						
60100065-0901	Rents	36,069	34,000	34,000	32,679	34,000
TOTAL USE OF PROPERTY		<u>36,069</u>	<u>34,000</u>	<u>34,000</u>	<u>32,679</u>	<u>34,000</u>

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
CHARGES FOR SERVICES						
60100070-10020	Clean Our Lake	3,250	1,000	1,000	3,250	1,000
60100070-1701	Water Sales	37,565,424	39,019,000	39,019,000	32,933,815	47,669,000
60100070-1704	Sewer Sales	27,421,339	28,654,000	28,654,000	25,206,802	35,619,000
60100070-1705	Tap Fees-Inspections	180,590	195,000	195,000	240,125	195,000
60100070-1708	Collection Fees	774,621	716,000	716,000	799,652	937,000
60100070-1709	Bad Debt Write Off	-	-	-	7	-
60100070-1711	Meter Service Connect Fee	719,792	560,000	560,000	681,002	650,000
60100070-1712	Fire Service Connect Fee	1,929	1,250	1,250	1,320	1,250
60100070-1713	Lake Inspection Fee	128,482	-	-	110,825	-
60100070-1715	Septage Dumping Charges	1,192,779	1,300,000	1,300,000	525,512	774,000
60100070-1716	Water Dist Syst Inspection Fee	19,274	15,000	15,000	13,483	15,000
60100070-1717	Sewer Lateral Application Fees	150	-	-	-	-
60100070-1800	Developer Deposits	1,265,257	-	-	-	-
60100070-1803	Recovered Bad Debts	105,429	60,000	60,000	92,356	76,000
60100070-1804	Interest Income Checking	1,195,720	500,000	551,500	1,509,787	-
60100070-1898	Cash Over/Short	130	-	-	143	-
TOTAL CHARGES FOR SERVICES		70,574,164	71,021,250	71,072,750	62,221,688	85,937,250



WATER SEWER FUND REVENUES

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
INTERGOVERNMENTAL REVENUES						
60100075-1345	Grant - Workforce	14,000	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUES		14,000	-	-	-	-



**TUSCALOOSA
WATER**

**WATER SEWER FUND
REVENUES**

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
OTHER OPERATING						
60100080-1430	Interest Income - Debt Service	16,429	-	-	2,142	-
60100080-1535	Auction Sales	47,335	-	-	-	-
60100080-1899	Misc Income	382	-	-	-	-
TOTAL OTHER OPERATING		64,146	-	-	2,142	-



TUSCALOOSA
WATER

WATER SEWER FUND
REVENUES

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
TRANSFERS FROM OTHER FUNDS						
60100085-1605	Trans From Beer Tax Bonus	40,079	41,064	41,064	39,247	44,238
TOTAL TRANSFERS FROM OTHER FUNDS		<u>40,079</u>	<u>41,064</u>	<u>41,064</u>	<u>39,247</u>	<u>44,238</u>



WATER SEWER FUND REVENUES

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
COST REIMBURSEMENTS						
60100090-1550	Insurance Proceeds	16,764	-	103,702	105,505	-
60100090-9900	Cost Reimburse	12,163	15,000	15,000	5,858	10,000
60100090-9919	Cost Reim-Distribution	5,473	6,000	6,000	35,189	6,000
60100090-9929	Cost Reim-Meter Read	23,490	25,625	25,625	4,271	25,625
TOTAL COST REIMBURSEMENTS		57,889	46,625	150,327	150,822	41,625

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 2026 Water & Sewer Fund Budget Summary				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Dept Request</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Budgets & Financial Reporting	\$ 468,000	\$ 638,000	\$ 170,000	36%
Total	\$ 468,000	\$ 638,000	\$ 170,000	36%
<u>Expenditure Category</u>				
Auditing	\$ 68,000	\$ 68,000	\$ -	0%
Bad Debt Write Offs	400,000	570,000	170,000	43%
Total By Category	\$ 468,000	\$ 638,000	\$ 170,000	36%

Accounting & Finance Budget Highlights

- » Compared to the FY 2025 original budget, the total departmental budget is level funded, with the following exceptions:
- Increase of \$170,000 in bad debt write offs.

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
A&F BUDGETS AND FINANCIAL REPORTING						
60101010-3007	Auditing	68,000	68,000	68,000	69,400	68,000
60101010-3997	Bad Debt Write Offs	570,357	400,000	400,000	-	570,000
TOTAL A&F BUDGETS AND FINANCIAL REPORTING		638,357	468,000	468,000	69,400	638,000

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 2026 Water & Sewer Fund Budget Summary				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Dept Request</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Information Technology	\$ 957,571	\$ 1,192,095	\$ 234,524	24%
Total	\$ 957,571	\$ 1,192,095	\$ 234,524	24%
<u>Expenditure Category</u>				
Maintenance Contracts	\$ 892,339	\$ 1,126,863	\$ 234,524	26%
Other Operating	65,232	65,232	-	0%
Total By Category	\$ 957,571	\$ 1,192,095	\$ 234,524	24%

Information Technology Budget Highlights

- » Compared to the FY 2025 original budget, the total departmental budget is level funded, with the following exceptions:
- Increase of \$234,524 in maintenance contracts for various expected increases.

WATER SEWER FUND INFORMATION TECHNOLOGY

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
INFORMATION TECHNOLOGY						
60104030-3156	Maintenance Contracts	763,281	892,339	892,339	840,190	1,126,863
60104030-3231	Telephone	59,294	65,232	65,232	58,864	65,232
TOTAL INFORMATION TECHNOLOGY		822,575	957,571	957,571	899,053	1,192,095

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 2026 Water & Sewer Fund Budget Summary				
<u>Divisions</u>	2025 Original Budget	2026 Dept Request	Increase/ Decrease	Percentage Change
Claims and Judgements	\$ 444,059	\$ 444,059	\$ -	0%
Total	\$ 444,059	\$ 444,059	\$ -	0%
<u>Expenditure Category</u>				
Claims and Judgements	\$ 444,059	\$ 444,059	\$ -	0%
Total By Category	\$ 444,059	\$ 444,059	\$ -	0%

Office of the City Attorney Budget Highlights

»»» The total departmental budget is level funded to the FY 2025 original budget.

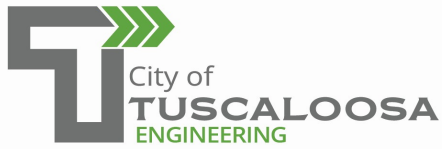
Account	2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
OCA - CLAIMS AND JUDGEMENTS					
60104081-3060 Damage Claims	21,242	444,059	444,059	12,984	444,059
TOTAL OCA - CLAIMS AND JUDGEMENTS	21,242	444,059	444,059	12,984	444,059

The Office of City Engineer (OCE) oversees capital project management and development. Capital project efforts include the conceptualization of solutions and execution of projects to improve or repair city-maintained infrastructure systems. Development efforts focus on engagement with private investment projects to accommodate healthy growth, while simultaneously mitigating impacts to city-maintained infrastructure systems through review, permitting, and standardization.

Office of the City Engineer FY 2026 Water & Sewer Fund Budget Summary				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Dept Request</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Engineering	\$ 525,510	\$ 549,340	\$ 23,830	5%
Total	\$ 525,510	\$ 549,340	\$ 23,830	5%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 438,389	\$ 462,519	\$ 24,130	6%
Overtime/Wages/Holiday Pay	34,036	34,036	-	0%
Auto Fuel/Maintenance	20,025	20,025	-	0%
Travel/Education	6,500	6,500	-	0%
Outside Services	10,000	10,000	-	0%
Other Operating	16,560	16,260	(300)	-2%
Total By Category	\$ 525,510	\$ 549,340	\$ 23,830	5%

Office of the City Engineer Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$24,130 is attributed to an 8.3% rise in health insurance premiums, 3% cost of living adjustment, one step increase, recognition of the full cost of prior year steps, and various personnel movements throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 original budget with the following exceptions:
 - Decrease of \$300 in other operating due to a decrease in uniforms.



WATER SEWER FUND OFFICE OF THE CITY ENGINEER

Office of the City Engineering Personnel

Department/Division	Position	2026
Office of the City Engineer - WS	Construction Manager	1
Office of the City Engineer - WS	Engineering Inspector, SR	3

Office of the City Engineer-WS Total	<u>4</u>
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Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
OFFICE OF THE CITY ENGINEER						
60109030-1005	Beer Tax Bonus	893	928	928	874	876
60109030-1015	Salaries	311,167	333,715	333,715	291,453	348,887
60109030-1025	Salary Overtime	35,877	32,824	32,824	21,419	32,824
60109030-1045	Holiday Pay	-	1,212	1,212	-	1,212
60109030-2010	Employee Insurance	39,743	44,500	44,500	37,969	48,188
60109030-2025	State Pension	32,720	35,306	35,306	31,253	39,594
60109030-2029	Medicare Tax	4,822	4,539	4,539	4,345	4,734
60109030-2030	Social Security	20,618	19,401	19,401	18,577	20,240
60109030-3010	Auto-Fuel & Oil	10,283	13,110	13,110	4,861	13,110
60109030-3015	Auto-Maintenance	5,227	6,915	6,915	1,850	6,915
60109030-3100	Outside Services	10,146	10,000	30,582	14,863	10,000
60109030-3106	Toll Bridge	31	50	50	26	50
60109030-3155	Office Supplies	179	1,000	1,000	960	1,000
60109030-3170	Repairs & Supplies	7,025	7,460	6,760	3,051	7,460
60109030-3210	Travel/Education	4,283	6,500	6,500	673	6,500
60109030-3214	Books/Dues/Subscriptions	1,320	750	1,450	1,439	750
60109030-3225	Uniforms/Prot Clothing	706	1,300	1,300	595	1,000
60109030-3231	Telephone	4,518	6,000	6,000	3,515	6,000
TOTAL OFFICE OF CITY ENGINEER		489,558	525,510	546,092	437,723	549,340



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The Water & Sewer Department supports the planning, coordination, and execution of activities related to water and sewer infrastructure, including assets, lakes, utility billing, metering systems, and capital improvement projects. The department plays a key role in ensuring the efficient operation and maintenance of the City's water and wastewater systems, while also striving to meet regulatory requirements and environmental standards. In addition to overseeing day-to-day operations, the department develops both short-term and long-term strategic plans for system expansions, upgrades, and modifications to accommodate future growth and improve service delivery. Collaboration with other departments, community stakeholders, and engineering consultants is essential to achieving these goals and maintaining a sustainable and resilient utility system for the City.

Water & Sewer Department				
FY 2026 Water & Sewer Fund Budget Summary				
Divisions	2025 Original Budget	2026 Dept Request	Increase/ Decrease	Percentage Change
Administration	\$ 1,132,456	\$ 1,432,972	\$ 300,516	27%
Billing	2,058,756	2,296,809	238,053	12%
Collections	3,145,091	3,123,071	(22,020)	-1%
Distribution	4,110,391	4,082,507	(27,884)	-1%
Ed Love Plant	6,732,095	7,042,351	310,256	5%
Fletcher Facility	7,638,453	8,292,285	653,832	9%
Lakes	1,004,518	1,094,564	90,046	9%
Meters	2,745,721	2,841,508	95,787	3%
Plott Plant	1,982,384	1,931,556	(50,828)	-3%
Support Services	376,431	478,354	101,923	27%
Warehouse	333,163	289,150	(44,013)	-13%
Special Projects	1,501,500	1,651,500	150,000	10%
Total	\$ 32,760,959	\$ 34,556,627	\$ 1,795,668	5%
Expenditure Category				
Salaries/Benefits	\$ 16,140,157	\$ 17,248,902	\$ 1,108,745	7%
Overtime/Wages/Holiday Pay	973,949	802,124	(171,825)	-18%
Auto Fuel/Maintenance	742,010	797,188	55,178	7%
Chemicals	2,978,450	2,915,350	(63,100)	-2%
Maintenance Contracts	700	-	(700)	-100%
Tip Fee	408,000	401,500	(6,500)	-2%
Utilities	4,603,750	4,907,548	303,798	7%
Capital Outlay	2,644,500	3,095,921	451,421	17%
Other Operating	4,269,443	4,388,094	118,651	3%
Total By Category	\$ 32,760,959	\$ 34,556,627	\$ 1,795,668	5%

Water & Sewer Department Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$1,108,745 is attributed to an 8.3% rise in health insurance premiums, 3% cost of living adjustment, one step increase, recognition of the full cost of prior year steps, and various personnel movements throughout the year.
- » Excluding salaries and benefits, the total departmental budget is level funded to the FY 2025 original budget with the following exceptions:
 - Increase of \$303,798 in utilities based on current market rates and projections.
 - Increase of \$55,178 in auto fuel/maintenance to reflect expected cost and department usage.
 - Net increase of \$327,947 in other operating due to increases in outside services and repairs and supplies.

Water & Sewer Personnel

Department/Division	Position	2026
Water & Sewer - Administration		
Water & Sewer - Administration	Dep Exec Dir, W/S	1
Water & Sewer - Administration	Exec Admin Coord	1
Water & Sewer - Administration	Exec Dir, W&S	1
Water & Sewer - Administration	Linear Assets Director	1
Water & Sewer - Administration	Project Manager	1
Water & Sewer - Administration	W/S Proc Asset Dir	1
Water & Sewer - Administration	W/S Dir, Capital Projects	1
Water & Sewer - Administration	W/S CONT & COMP MGR	1
Water & Sewer - Administration	W/S Director of Business Operations	1
Water & Sewer - Administration Total		9
Water & Sewer - Fletcher		
Water & Sewer - Fletcher	Secretary, Senior	1
Water & Sewer - Fletcher	Sludge-Filtration Op	2
Water & Sewer - Fletcher	W/WW Elect Tech	1
Water & Sewer - Fletcher	W/WW Maint Tech	5
Water & Sewer - Fletcher	W/WW Operations Asst	9
Water & Sewer - Fletcher	WRRF Assist Chief Op	1
Water & Sewer - Fletcher	WRRF Chief Operator	1
Water & Sewer - Fletcher	WRRF Op Trainee	5
Water & Sewer - Fletcher	WRRF Operator	5
Water & Sewer - Fletcher	WRRF Operations Mgr	1
Water & Sewer - Fletcher	WW Lab Supervisor	1
Water & Sewer - Fletcher	WWW Operations Asst	2
Water & Sewer - Fletcher Total		34
Water & Sewer - Support Services		
Water & Sewer - Support Services	Asset Mgt QC Special	1
Water & Sewer - Support Services	Data Analyst	1
Water & Sewer - Support Services	GIS Application Spec	1
Water & Sewer - Support Services	GIS Specialist	2
Water & Sewer - Support Services Total		5
Water & Sewer - Lakes		
Water & Sewer - Lakes	Lake Maint Op, Sr	1
Water & Sewer - Lakes	Lake Maint Operator	3
Water & Sewer - Lakes	Lake/Watershed Inps	2
Water & Sewer - Lakes	Lake Operations Mgr	1
Water & Sewer - Lakes	Maintenance Crew Sup	1
Water & Sewer - Lakes	Secretary, Senior	1
Water & Sewer - Lakes Total		9

Water & Sewer Personnel (continued)

Department/Division	Position	2026
Water & Sewer - Plott		
Water & Sewer - Plott	W/WW Maint Tech	1
Water & Sewer - Plott	W/WW Operations Asst	1
Water & Sewer - Plott	WTP Asst Ch Operator	1
Water & Sewer - Plott	WTP Operator Trainee	1
Water & Sewer - Plott	WTP Operator , Sr	2
	Water & Sewer - Plott Total	6
Water & Sewer - Ed Love		
Water & Sewer - Ed Love	SCADA Con & Inst Mgr	1
Water & Sewer - Ed Love	Sludge-Filtration Op, Sr	1
Water & Sewer - Ed Love	Sludge-Filtration Op	1
Water & Sewer - Ed Love	W/WW Elect Tech	1
Water & Sewer - Ed Love	W/WW Maint Tech	3
Water & Sewer - Ed Love	W/WW Operations Asst	6
Water & Sewer - Ed Love	Water Qual Pgm Mgr	1
Water & Sewer - Ed Love	WTP Operations Mgr	1
Water & Sewer - Ed Love	WTP Operator Trainee	1
Water & Sewer - Ed Love	WTP Operator , Sr	3
Water & Sewer - Ed Love	WTR Trtmt Biologist	1
Water & Sewer - Ed Love	WWW Maint Supv	0
Water & Sewer - Ed Love	WTR Trtmt Plt Chf Op	1
Water & Sewer - Ed Love	WTR Trtmt Plt Op	4
	Water & Sewer - Ed Love Total	25
Water & Sewer - Warehouse		
Water & Sewer - Warehouse	Buyer/Whse Supv	1
Water & Sewer - Warehouse	Crew Worker, Senior	0
Water & Sewer - Warehouse	Inv Supply Clerk, Sr	1
Water & Sewer - Warehouse	Inv Supply Spec	1
	Water & Sewer - Warehouse Total	3
Water & Sewer - Meters		
Water & Sewer - Meters	Asset Mgt QC Special	1
Water & Sewer - Meters	Meter Maint Specialist	2
Water & Sewer - Meters	Meter Reader	14
Water & Sewer - Meters	Meter Supervisor	1
Water & Sewer - Meters	W&S Meter Sys Mgr	1

Water & Sewer Personnel (continued)

Department/Division	Position	2026
Water & Sewer - Meters	W&S Operations Coord	1
Water & Sewer - Meters	Water Service Tech	6
	Water & Sewer - Meters Total	26
Water & Sewer - Collections		
Water & Sewer - Collections	Closed Circuit TV Sup	2
Water & Sewer - Collections	Crew Worker	1
Water & Sewer - Collections	Crew Worker Sr	3
Water & Sewer - Collections	Equipment Op, Sr	0
Water & Sewer - Collections	Equipment Op	3
Water & Sewer - Collections	Heavy Equipment Oper	2
Water & Sewer - Collections	IPS OP Tech Serv Sup	1
Water & Sewer - Collections	Jetvac Truck Operator	6
Water & Sewer - Collections	OTS Technician	4
Water & Sewer - Collections	Secretary, Senior	1
Water & Sewer - Collections	Sewer, TV Truck Op	2
Water & Sewer - Collections	SSO/FOG Tech Invest	1
Water & Sewer - Collections	Swr Coll Sys Supv	3
Water & Sewer - Collections	W&S Collect Sys Mgr	1
	Water & Sewer - Collections Total	30
Water & Sewer - Distribution		
Water & Sewer - Distribution	Construction Crew Su	3
Water & Sewer - Distribution	Crew Worker	9
Water & Sewer - Distribution	Crew Worker, Senior	4
Water & Sewer - Distribution	Equipment Op, Sr	1
Water & Sewer - Distribution	Equipment Operator	1
Water & Sewer - Distribution	Heavy Equip Operator	8
Water & Sewer - Distribution	Maintenance Crew Sup	1
Water & Sewer - Distribution	Secretary, Senior	1
Water & Sewer - Distribution	W&S Dist Sys Mgr	1
Water & Sewer - Distribution	W&S Lin Assets Supv	3
Water & Sewer - Distribution	W&S Operations Coord	1
Water & Sewer - Distribution	Water Service Tech	1
Water & Sewer - Distribution	Wtr Dist Supv	0
	Water & Sewer - Distribution Total	34
Water & Sewer - Business Services		
Water & Sewer - Business Services	Billing/Collect Supv	1
Water & Sewer - Business Services	Billing/Cllection Splst	2
Water & Sewer - Business Services	Business Anayst	1



WATER SEWER FUND DEPARTMENT

Water & Sewer Personnel (continued)

Department/Division	Position	2026
Water & Sewer - Business Services	Business Serv Manager	1
Water & Sewer - Business Services	Dir, W&S Cust Svs	1
Water & Sewer - Business Services	Secretary, Principal	1
Water & Sewer - Business Services	Utility Account Rep	10
Water & Sewer - Business Services	Utility Account Srv Sup	1
Water & Sewer - Business Services Total		18

Water & Sewer Department Total 199

Water & Sewer Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
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	50%		x	x	x	x
Asset Management: Integrate asset management in the daily operations of all water and sewer divisions.	FY 2022	Ongoing	15%			x	x	x
Policies and Procedures: Ongoing development to streamline and create efficiencies in the operations of the department.	FY 2022	Ongoing	60%					x
Enhance Information boards and signage across all Water and Sewer infrastructure by updating designs and incorporating the rebranded logo to improve visibility , consistency, and public recognition.	FY 2026	Ongoing	20%			x		x
Ensure organizational continuity and leadership readiness by implementing a robust succession planning and traing program over the next decade, aimed at preparing for the significatn number and upcoming retirements in the Water and Sewer Department. This includes identifying and developing future leaders through internal advancement or strategic external recruitment.	FY 2026	Ongoing	15%			x		x
Establish and implement a structurede training program for each division to accelerate the licensing and certification process, enhance employee performance, and improve overall customer service delivery.	FY 2026	Ongoing	15%			x		x
Redesigned the billing and review procedures for FOG/septage receiving and established a more structured and efficient septage intake process at the Water Resource Recovery Facility.	FY 2026	Ongoing	60%			x		x

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Water and Sewer Department strives to achieve the Mayor's standard of excellence through equipping the department in the areas of Planning and Preparedness, Asset Management, Customer Service, and Training. Overall this will be a Water and Sewer strategy to successfully support the Mayor's core beliefs and standard of excellence.	FY 2022	Ongoing	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	40%		x	x	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	30%		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	40%		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	85%		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	90%		x	x	x	x
Incorporate Utility Payment Kiosks within City facilities.	FY 2025	Ongoing	5%			x	x	x

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
WATER & SEWER ADMINISTRATION						
60109040-1005	Beer Tax Bonus	1,562	1,624	1,624	1,528	1,752
60109040-1015	Salaries	777,155	813,423	813,423	690,662	1,019,902
60109040-1025	Salary Overtime	(217)	477	477	23	-
60109040-2010	Employee Insurance	73,358	82,140	82,140	60,001	107,728
60109040-2025	State Pension	67,780	80,894	80,894	66,526	105,900
60109040-2029	Medicare Tax	10,926	11,199	11,199	9,791	14,171
60109040-2030	Social Security	46,717	47,876	47,876	41,864	60,588
60109040-3010	Auto Fuel & Oil	-	-	-	-	500
60109040-3015	Auto-Maintenance	-	-	-	-	1,000
60109040-3100	Outside Services	125,341	55,000	55,000	22,532	55,000
60109040-3137	Postage & Freight	123	100	100	576	100
60109040-3138	Operating Forms	-	1,000	1,000	-	1,000
60109040-3155	Office Supplies	279	500	500	560	500
60109040-3170	Repairs & Supplies	1,124	1,500	3,300	3,141	1,500
60109040-3210	Travel/Education	9,484	10,000	10,000	7,254	12,500
60109040-3212	Car Allowance	13,428	14,033	14,033	12,202	39,941
60109040-3214	Books/Dues/Subscriptions	200	890	890	4,956	890
60109040-3215	Trade Organization Dues	4,800	4,800	4,800	-	4,800
60109040-3231	Telephone	3,692	6,000	6,000	3,255	4,200
60109040-3999	Miscellaneous Expense	350	1,000	1,000	79	1,000
60109040-4010	Equipment	-	-	11,371	11,371	-
60109040-4170	Capital Repairs/Improvements	46,890	-	-	161	-
TOTAL WATER & SEWER ADMINISTRATION		1,182,992	1,132,456	1,145,627	936,484	1,432,972

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
WATER & SEWER BILLING						
60109084-1005	Beer Tax Bonus	3,516	3,248	3,248	3,238	3,723
60109084-1015	Salaries	942,800	1,014,908	1,014,908	868,052	1,187,146
60109084-1025	Salary Overtime	12,595	11,000	11,000	1,189	5,000
60109084-1030	Wages	5,644	-	-	7,287	6,000
60109084-2010	Employee Insurance	111,156	124,798	124,798	118,550	165,440
60109084-2025	State Pension	80,834	98,036	98,036	82,902	123,287
60109084-2029	Medicare Tax	13,193	13,825	13,825	11,969	16,028
60109084-2030	Social Security	56,411	59,085	59,085	51,176	68,504
60109084-3100	Outside Services	589,215	700,000	700,000	566,327	700,000
60109084-3110	Machine Rental	1,627	3,000	1,500	1,743	1,500
60109084-3137	Postage & Freight	8,901	7,000	7,000	4,096	5,000
60109084-3138	Operating Forms	-	1,000	1,000	-	-
60109084-3155	Office Supplies	16,392	10,000	10,000	9,638	10,000
60109084-3156	Maintenance Contracts	-	700	700	-	-
60109084-3170	Repairs & Supplies	5,966	1,500	1,500	5,530	1,500
60109084-3188	Furniture Supplies	5,821	-	-	-	-
60109084-3210	Travel/Education	538	225	225	-	225
60109084-3212	Car Allowance	5,484	5,731	5,731	4,780	2,584
60109084-3214	Books/Dues/Subscriptions	1,690	-	1,800	265	50
60109084-3231	Telephone	4,972	4,500	4,200	2,687	622
60109084-3999	Miscellaneous Expense	569	200	200	-	200
TOTAL WATER & SEWER BILLING		1,867,325	2,058,756	2,058,756	1,739,429	2,296,809



Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
COLLECTIONS						
60109072-1005	Beer Tax Bonus	5,344	5,568	5,568	5,026	6,132
60109072-1015	Salaries	1,567,149	1,813,637	1,813,637	1,370,211	1,869,200
60109072-1025	Salary Overtime	63,744	122,858	122,858	19,324	35,000
60109072-2010	Employee Insurance	247,825	341,594	341,594	246,076	404,209
60109072-2025	State Pension	141,045	174,698	174,698	136,770	193,913
60109072-2029	Medicare Tax	21,931	23,960	23,960	18,515	24,302
60109072-2030	Social Security	93,772	102,403	102,403	79,168	103,864
60109072-3010	Auto Fuel & Oil	61,772	55,000	55,000	32,220	55,000
60109072-3015	Auto-Maintenance	99,988	130,885	119,167	155,974	130,885
60109072-3047	Chemicals	36,500	28,000	28,000	29,826	28,000
60109072-3100	Outside Services	215,221	100,000	100,000	59,474	50,000
60109072-3106	Toll Bridge	144	250	250	267	250
60109072-3110	Machine Rental	4,101	8,000	8,000	3,832	7,000
60109072-3137	Postage & Freight	141	700	700	215	500
60109072-3138	Operating Forms	126	850	850	205	500
60109072-3155	Office Supplies	1,711	2,000	2,000	1,762	1,750
60109072-3170	Repairs & Supplies	147,944	170,442	168,642	153,035	157,000
60109072-3195	Tip Fee	312	3,000	3,000	114	1,500
60109072-3210	Travel/Education	3,088	10,000	10,000	5,496	8,000
60109072-3214	Books/Dues/Subscription	200	1,280	1,280	280	750
60109072-3225	Uniforms/Prot Clothing	6,863	11,700	11,700	7,040	8,500
60109072-3230	Utilities	20,410	16,816	16,816	14,819	16,816
60109072-3231	Telephone	16,647	20,500	20,500	15,458	19,500
60109072-3999	Miscellaneous Expense	193	950	950	-	500
TOTAL COLLECTIONS		2,759,574	3,145,091	3,184,993	2,384,468	3,123,071



Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
DISTRIBUTION						
60109073-1005	Beer Tax Bonus	6,054	6,960	6,960	6,347	7,008
60109073-1015	Salaries	1,614,518	1,927,600	1,927,600	1,311,510	1,876,872
60109073-1025	Salary Overtime	224,712	164,121	164,121	143,865	160,000
60109073-1030	Wages	70,465	54,667	54,667	68,093	54,667
60109073-2010	Employee Insurance	261,928	371,034	371,034	226,147	356,277
60109073-2025	State Pension	143,956	179,041	179,041	131,169	184,506
60109073-2029	Medicare Tax	25,970	27,452	27,452	20,755	26,926
60109073-2030	Social Security	111,045	117,320	117,320	88,746	115,070
60109073-3010	Auto Fuel & Oil	83,969	82,545	82,545	35,452	82,545
60109073-3015	Auto-Maintenance	111,660	108,710	116,774	109,214	116,773
60109073-3047	Chemicals	-	450	450	80	350
60109073-3077	Electricity	483,031	468,642	468,642	326,084	468,642
60109073-3100	Outside Services	3,449	4,200	7,450	7,642	6,850
60109073-3106	Toll Bridge	144	280	280	68	280
60109073-3110	Machine Rental	3,133	7,700	7,700	2,640	5,000
60109073-3137	Postage & Freight	-	100	100	-	100
60109073-3138	Operating Forms	-	250	250	-	250
60109073-3155	Office Supplies	1,071	2,000	2,000	834	1,500
60109073-3170	Repairs & Supplies	959,699	500,643	460,003	648,314	525,000
60109073-3210	Travel/Education	1,278	3,600	3,600	1,202	2,500
60109073-3214	Books/Dues/Subscriptions	6,027	580	580	5,468	6,656
60109073-3216	Regulatory Permits	149	1,200	1,200	-	750
60109073-3225	Uniforms/Prot Clothing	8,854	11,550	11,550	4,066	9,500
60109073-3230	Utilities	4,772	4,246	4,246	4,010	4,246
60109073-3231	Telephone	16,765	15,000	15,000	14,476	19,739
60109073-3999	Miscellaneous Expense	458	500	500	379	500
60109073-4170	Capital Repairs/Improvements	10,168	50,000	127,909	127,909	50,000
TOTAL DISTRIBUTION		4,153,472	4,110,391	4,220,974	3,284,469	4,082,507



Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
ED LOVE PLANT						
60109045-1005	Beer Tax Bonus	5,133	5,336	5,336	5,536	5,694
60109045-1015	Salaries	1,522,225	1,748,775	1,748,775	1,410,936	1,776,011
60109045-1025	Salary Overtime	104,804	100,000	100,000	65,684	25,000
60109045-1045	Holiday Pay	34,273	30,299	30,299	33,777	37,320
60109045-2010	Employee Insurance	215,855	295,229	295,229	238,330	309,356
60109045-2025	State Pension	138,176	166,184	166,184	144,144	183,111
60109045-2029	Medicare Tax	22,482	23,303	23,303	20,392	23,617
60109045-2030	Social Security	96,131	99,593	99,593	87,191	100,943
60109045-3010	Auto Fuel & Oil	30,765	29,775	29,775	14,671	29,775
60109045-3015	Auto-Maintenance	25,345	26,975	26,975	35,837	26,975
60109045-3047	Chemicals	2,106,754	2,000,000	2,000,000	1,585,953	2,000,000
60109045-3048	Chemical Supplies- Lab	46,114	60,000	60,000	36,400	55,000
60109045-3077	Electricity	1,552,359	1,453,027	1,453,027	891,229	1,453,027
60109045-3100	Outside Services	46,030	79,750	170,235	105,604	124,500
60109045-3102	Outside Services-Lab	152,420	120,000	120,000	104,797	95,000
60109045-3106	Toll Bridge	241	200	200	195	200
60109045-3110	Machine Rental	5,720	3,850	3,850	5,204	5,500
60109045-3137	Postage & Freight	3,672	500	500	881	800
60109045-3138	Operating Forms	29,752	10,000	10,000	-	5,000
60109045-3155	Office Supplies	1,884	1,800	1,800	1,426	1,500
60109045-3170	Repairs & Supplies	217,002	184,000	181,926	194,037	184,000
60109045-3195	Tip Fee	11,472	30,000	30,000	16,828	25,000
60109045-3210	Travel/Education	15,048	14,812	14,812	8,315	10,000
60109045-3214	Books/Dues/Subscriptions	2,512	3,600	3,600	2,030	3,000
60109045-3216	Regulatory Permits	583	585	585	360	585
60109045-3225	Uniforms/Prot Clothing	8,901	8,500	8,500	6,726	7,500
60109045-3230	Utilities	15,779	8,002	8,002	370,858	311,800
60109045-3231	Telephone	44,631	40,000	40,000	27,286	22,137
60109045-3999	Miscellaneous Expense	177	-	-	-	-
60109045-4011	Equipment- WS Process	-	63,000	48,907	9,540	115,000
60109045-4170	Capital Repairs/Improvements	150,405	125,000	148,558	110,896	105,000
TOTAL ED LOVE PLANT		6,671,308	6,732,095	6,844,064	5,535,061	7,042,351



Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
FLETCHER FACILITY						
60109041-1005	Beer Tax Bonus	6,899	6,728	6,728	6,105	5,913
60109041-1015	Salaries	1,592,369	1,855,967	1,855,967	1,470,197	2,025,281
60109041-1025	Salary Overtime	219,065	213,155	213,155	148,571	190,000
60109041-1030	Wages	-	10,000	10,000	17,820	10,000
60109041-1045	Holiday Pay	25,073	12,119	12,119	25,047	27,900
60109041-2010	Employee Insurance	249,892	336,914	336,914	247,755	360,798
60109041-2025	State Pension	145,315	172,728	172,728	153,071	202,796
60109041-2029	Medicare Tax	24,945	24,642	24,642	22,621	28,205
60109041-2030	Social Security	106,663	105,316	105,316	96,725	120,543
60109041-3010	Auto Fuel & Oil	54,016	84,560	84,560	26,205	84,560
60109041-3015	Auto-Maintenance	58,561	42,885	42,885	88,168	70,000
60109041-3047	Chemicals	227,882	275,000	345,239	166,658	275,000
60109041-3048	Chemical Supplies-Lab	36,343	30,000	30,000	18,550	25,000
60109041-3077	Electricity	2,066,938	1,993,052	1,993,052	1,507,262	1,993,052
60109041-3100	Outside Services	914,449	550,000	647,985	614,846	703,000
60109041-3102	Outside Services-Lab	24,957	26,000	26,000	18,690	21,000
60109041-3106	Toll Bridge	6,782	8,000	8,000	9,403	8,000
60109041-3110	Machine Rental	538,730	322,400	322,400	393,808	322,400
60109041-3137	Postage & Freight	322	600	600	610	600
60109041-3138	Operating Forms	3,000	3,000	3,000	3,000	2,000
60109041-3155	Office Supplies	3,213	2,000	2,000	2,616	1,500
60109041-3170	Repairs & Supplies	361,868	350,000	307,676	286,876	300,000
60109041-3188	Furniture Supplies	-	-	-	-	1,500
60109041-3195	Tip Fee	325,545	375,000	375,000	454,214	375,000
60109041-3210	Travel/Education	17,640	11,000	11,000	5,242	9,000
60109041-3214	Books/Dues/Subscriptions	3,384	6,150	6,150	3,498	4,000
60109041-3225	Uniforms/Prot Clothing	8,919	9,000	9,000	7,342	8,000
60109041-3230	Utilities	50,016	101,987	101,987	40,991	101,987
60109041-3231	Telephone	33,341	30,000	30,000	28,478	35,000
60109041-3999	Miscellaneous Expense	530	250	250	276	250
60109041-4010	Equipment	396,427	-	28,026	28,026	-
60109041-4011	Equipment- WS Process	184,875	135,000	188,095	130,131	360,000



WATER SEWER FUND DEPARTMENT

Account	2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
FLETCHER FACILITY (continued)					
60109041-4170 Capital Repairs/Improvements	858,983	545,000	649,803	457,890	620,000
TOTAL FLETCHER FACILITY	8,547,314	7,638,453	7,950,276	6,480,693	8,292,285



Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
LAKES						
60109042-1005	Beer Tax Bonus	1,904	1,856	1,856	1,983	1,971
60109042-1015	Salaries	515,421	575,011	575,011	432,789	581,045
60109042-1025	Salary Overtime	4,138	3,000	3,000	347	1,500
60109042-2010	Employee Insurance	78,810	93,449	93,449	73,045	100,033
60109042-2025	State Pension	45,103	57,384	57,384	42,481	62,061
60109042-2029	Medicare Tax	7,007	7,696	7,696	5,786	7,700
60109042-2030	Social Security	29,960	32,891	32,891	24,741	32,908
60109042-3010	Auto Fuel & Oil	17,391	17,000	17,000	6,816	17,000
60109042-3015	Auto-Maintenance	15,584	15,000	15,000	19,400	15,000
60109042-3100	Outside Services	114,945	73,650	73,650	37,149	157,000
60109042-3110	Machine Rental	627	1,260	1,260	270	1,260
60109042-3137	Postage & Freight	1,490	2,250	2,250	1,606	1,500
60109042-3138	Operating Forms	325	500	500	-	500
60109042-3155	Office Supplies	973	1,000	1,000	-	750
60109042-3170	Repairs & Supplies	88,083	75,000	75,000	25,213	75,000
60109042-3193	Clean Our Lake Expenses	5,221	3,550	3,550	4,189	3,550
60109042-3210	Travel/Education	1,200	4,500	4,500	-	2,000
60109042-3214	Books/Dues/Subscriptions	40	375	375	-	375
60109042-3225	Uniforms/Prot Clothing	1,837	2,770	2,770	1,895	2,200
60109042-3230	Utilities	27,081	22,376	22,376	23,012	22,376
60109042-3231	Telephone	9,649	14,000	14,000	7,860	8,835
60109042-4010	Equipment	37,340	-	-	-	-
60109042-4170	Capital Repairs/Improvements	-	-	28,000	28,900	-
TOTAL LAKES		1,004,407	1,004,518	1,032,518	737,484	1,094,564



Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
METERS						
60109071-1005	Beer Tax Bonus	5,426	5,336	5,336	5,281	4,818
60109071-1015	Salaries	1,130,499	1,340,145	1,340,145	1,046,316	1,393,602
60109071-1025	Salary Overtime	137,270	119,285	119,285	104,988	119,285
60109071-1030	Wages	69,259	86,152	86,152	67,844	86,152
60109071-1045	Holiday Pay	381	-	-	319	500
60109071-2010	Employee Insurance	181,151	226,862	226,862	176,380	249,478
60109071-2025	State Pension	100,830	122,583	122,583	106,504	137,538
60109071-2029	Medicare Tax	18,306	22,388	22,388	16,763	23,028
60109071-2030	Social Security	78,126	95,670	95,670	71,675	98,412
60109071-3010	Auto Fuel & Oil	64,094	60,000	60,000	30,524	59,500
60109071-3015	Auto-Maintenance	64,564	55,000	55,000	109,639	74,000
60109071-3100	Outside Services	91,014	91,015	91,015	-	102,000
60109071-3106	Toll Bridge	138	255	255	198	255
60109071-3110	Machine Rental	4,372	2,878	2,878	4,151	4,372
60109071-3137	Postage & Freight	-	50	50	-	50
60109071-3138	Operating Forms	-	250	250	-	250
60109071-3155	Office Supplies	717	1,800	1,800	763	1,000
60109071-3160	Large Meter Maint Supplies	39,285	70,000	70,000	27,802	60,000
60109071-3170	Repairs & Supplies	461,232	292,828	255,559	224,099	292,828
60109071-3210	Travel/Education	760	1,080	1,080	-	1,080
60109071-3225	Uniforms/Prot Clothing	2,918	6,250	6,250	2,666	6,000
60109071-3230	Utilities	31,129	29,839	29,839	27,270	29,839
60109071-3231	Telephone	13,309	15,955	15,955	11,744	14,000
60109071-3999	Miscellaneous Expense	202	100	100	-	100
60109071-4010	EQUIPMENT	-	-	18,622	18,622	-
60109071-4064	Meter Sets	-	-	-	424,983	-
60109071-4170	Capital Repairs/Improvements	819,575	100,000	101,913	-	83,421
TOTAL METERS		3,314,556	2,745,721	2,728,987	2,478,529	2,841,508



Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
PLOTT PLANT						
60109044-1005	Beer Tax Bonus	1,562	1,624	1,624	1,530	1,533
60109044-1015	Salaries	434,484	458,509	458,509	386,282	467,298
60109044-1025	Salary Overtime	40,703	27,353	27,353	20,644	25,000
60109044-1045	Holiday Pay	17,771	12,119	12,119	15,143	15,000
60109044-2010	Employee Insurance	67,754	75,866	75,866	63,312	82,359
60109044-2025	State Pension	41,627	44,344	44,344	40,848	47,808
60109044-2029	Medicare Tax	6,639	6,141	6,141	5,782	6,248
60109044-2030	Social Security	28,389	26,245	26,245	24,723	26,701
60109044-3010	Auto Fuel & Oil	1,312	3,170	3,170	-	3,170
60109044-3015	Auto-Maintenance	7,141	700	700	-	700
60109044-3047	Chemicals	434,085	550,000	550,000	309,199	500,000
60109044-3048	Chemical Supplies-Lab	31,071	35,000	35,000	21,210	32,000
60109044-3077	Electricity	560,071	505,763	505,763	426,905	505,763
60109044-3100	Outside Services	1,224	-	-	952	1,200
60109044-3102	Outside Services -Lab	569	-	-	-	-
60109044-3110	Machine Rental	3,278	3,000	3,000	52	3,000
60109044-3155	Office Supplies	173	500	500	339	500
60109044-3170	Repairs & Supplies	121,509	95,000	95,000	77,778	95,000
60109044-3210	Travel/Education	7,025	3,600	3,600	1,300	3,000
60109044-3214	Books/Dues/Subscriptions	337	1,950	1,950	165	750
60109044-3225	Uniforms/Prot Clothing	1,240	2,500	2,500	417	1,750
60109044-3231	Telephone	2,582	4,000	4,000	1,639	1,776
60109044-3999	Miscellaneous Expense	156	-	-	-	-
60109044-4011	Equipment - WS Process	-	-	-	-	40,000
60109044-4170	Capital Repairs/Improvements	11,485	125,000	102,300	45,000	71,000
TOTAL PLOTT PLANT		1,822,188	1,982,384	1,986,384	1,443,219	1,931,556

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
WATER & SEWER SUPPORT SERVICES						
60109043-1005	Beer Tax Bonus	893	928	928	955	876
60109043-1015	Salaries	266,731	288,712	288,712	233,169	360,573
60109043-1025	Salary Overtime	55	1,094	1,094	-	800
60109043-2010	Employee Insurance	20,398	21,553	21,553	23,351	40,057
60109043-2025	State Pension	21,844	27,111	27,111	21,902	36,489
60109043-2029	Medicare Tax	3,720	4,030	4,030	2,989	4,078
60109043-2030	Social Security	15,905	17,228	17,228	12,779	17,433
60109043-3010	Auto Fuel & Oil	193	505	505	205	505
60109043-3015	Auto-Maintenance	68	980	980	1,518	980
60109043-3106	Toll Bridge	149	350	350	81	-
60109043-3155	Office Supplies	106	300	300	-	300
60109043-3170	Repairs & Supplies	3,116	3,200	3,200	881	2,500
60109043-3210	Travel/Education	-	5,000	5,000	-	4,000
60109043-3212	Car Allowance	-	-	-	-	2,584
60109043-3214	Books/Dues/Subscriptio	1,250	950	950	1,890	2,689
60109043-3231	Telephone	1,476	4,440	4,440	2,948	4,440
60109043-3999	Miscellaneous Expense	-	50	50	-	50
TOTAL WATER & SEWER SUPPORT SERVICES		335,902	376,431	376,431	302,666	478,354

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
WATER & SEWER WAREHOUSE						
60109046-1005	Beer Tax Bonus	893	928	928	844	657
60109046-1015	Salaries	204,837	222,765	222,765	138,391	175,458
60109046-1025	Salary Overtime	(4,418)	6,250	6,250	1,629	3,000
60109046-2010	Employee Insurance	19,512	23,199	23,199	19,682	29,348
60109046-2025	State Pension	15,463	20,627	20,627	12,499	17,138
60109046-2029	Medicare Tax	2,842	3,086	3,086	1,913	2,357
60109046-2030	Social Security	12,151	13,188	13,188	8,181	10,072
60109046-3010	Auto-Fuel & Oil	22,363	20,820	20,820	2,914	20,820
60109046-3015	Auto-Maintenance	12,161	7,500	7,500	6,241	7,500
60109046-3100	Outside Services	18,198	-	-	-	-
60109046-3106	Toll Bridge	269	150	150	101	150
60109046-3138	Operating Forms	210	-	-	-	-
60109046-3155	Office Supplies	284	600	600	-	500
60109046-3170	Repairs & Supplies	34,649	6,800	6,800	3,991	9,000
60109046-3210	Travel/Education	3,915	2,100	2,100	-	-
60109046-3214	Books/Dues/Subscriptio	70	-	-	-	-
60109046-3225	Uniforms/Prot Clothing	2,133	1,000	1,000	979	1,000
60109046-3231	Telephone	12,627	4,000	4,000	9,186	12,000
60109046-3999	Miscellaneous Expense	35	150	150	-	150
TOTAL WATER & SEWER WAREHOUSE/OTS		358,195	333,163	333,163	206,551	289,150

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
SPECIAL PROJECTS						
60138010-609570	Ss Flow Monitoring/Analysis	125,280	140,000	140,000	88,920	140,000
60138010-609940	Pipe/Manhole Rehab/Repair	848,163	1,200,000	1,471,449	1,144,808	1,200,000
60138010-609950	Pipe/Manhole Assessment/Clean	61,681	111,500	139,407	14,300	111,500
60138010-609960	Root Control	40,656	-	-	-	-
60138010-609970	Row Spraying	-	-	-	-	50,000
60138010-611280	Lift Station Painting	-	-	-	-	100,000
60138010-6448	Lateral Assistance Program	-	50,000	50,000	-	50,000
TOTAL SPECIAL PROJECTS		1,075,780	1,501,500	1,800,856	1,248,028	1,651,500



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**TUSCALOOSA
WATER**

**WATER SEWER FUND
OTHER OPERATING**

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
DEBT SERVICE						
60135010-5020	General Warrants - Principal	10,765,000	11,010,000	11,010,000	10,910,000	7,295,000
60135010-5030	Interest Warrants - Gen	3,653,611	3,524,842	3,524,842	3,385,242	6,937,031
60135010-5045	Fees - Debt Issues	-	25,000	25,000	-	25,000
TOTAL DEBT SERVICE		14,418,611	14,559,842	14,559,842	14,295,242	14,257,031



**WATER SEWER FUND
OTHER OPERATING**

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
OTHER OPERATING						
60135010-3995	Bank Charges	131,728	10,000	10,000	82,890	130,000
TOTAL OTHER OPERATING		131,728	10,000	10,000	82,890	130,000



TUSCALOOSA
WATER

WATER SEWER FUND
OTHER OPERATING

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
DEPRECIATION						
60129010-3061	Depreciation	-	9,000,000	9,000,000	-	11,700,000
TOTAL DEPRECIATION		-	9,000,000	9,000,000	-	11,700,000

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Mayor Rec
TRANSFERS TO OTHER FUNDS						
60136010-8002	Trans To Health Insurance Fund	-	39,000	39,000	-	25,000
60136010-8033	TransTo Facility Renewal Fund	300,000	300,000	300,000	-	300,000
60136010-8048	Trans-GF Temp Serv Wage	-	10,000	10,000	-	10,000
60136010-8054	Trans To GF- Indirect Costs	7,569,095	8,186,829	8,186,829	-	9,709,911
60136010-8055	Trans To General Fund - Ins	689,000	689,000	689,000	-	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	183,245	185,325	185,325	-	190,969
60136010-8074	Trans To WS-RFFI	296,912	-	51,500	-	-
60136010-8074-001	Trans To WS-RFFI - 10 Year	6,620,187	7,622,615	7,622,615	-	12,610,849
TOTAL TRANSFERS TO OTHER FUNDS		15,708,439	17,082,769	17,134,269	-	23,585,729

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 2026 and provides project highlights. The Elevate fund is balanced, with net revenues expected to be \$26,427,715. 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 2026 Revenues Summary					
Revenue Category	2024 Budget	2025 Budget	2026 Proposed Budget	Increase/ Decrease	Percentage Change
Taxes	\$ 26,352,333	\$ 26,990,453	\$ 27,044,315	\$ 53,862	0.20%
Intergovernmental	10,289,336	-	-	-	0.00%
Other Financing Sources	1,045,106	227,497	-	(227,497)	-100.00%
Cost Reimbursements	2,260,966	2,464,352	4,383,400	1,919,048	77.87%
Total	\$ 39,947,741	\$ 29,682,302	\$ 31,427,715	\$ 1,745,413	

Elevate Tuscaloosa Fund FY 2026 Net Revenues	
Revenue Category	2026 Budget
Sales Tax, Gross	\$ 23,981,000
Use Tax	3,340,315
Grants	-
Other	4,383,400
Total Revenues, Gross	\$ 31,704,715
Less	
Sales Tax Abatement, Legacy Park	(235,000)
Sales Tax Abatement, Alberta Convenience Store	(24,000)
Sales Tax Abatement, Guthrie's	(18,000)
Environmental Services Fees transfer	(5,000,000)
Total Revenues, Net	\$ 26,427,715

Revenue Highlights

Sales and Use Tax - \$26,427,715, 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.
- » 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 \$116 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. 3) The City will abate 100% of net sales tax for a period of one-ten years, 70% rebate for years eleven-fifteen, and 50% rebate for years sixteen-twenty generated by the new Guthrie's on Skyland Boulevard. In exchange, the developer has committed to providing 20-25 full and part time-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 2026 Operating Expenditure Summary					
Operating Categories	2024 Budget	2025 Budget	2026 Proposed Budget	Increase/ Decrease	Percentage Change
Operations and Maintenance	\$ (216,486)	\$ 245,772	\$ (70,182) *	\$ (315,954)	-128.56%
Education Initiatives	1,954,961	1,984,010	2,013,799	29,789	1.50%
Debt Service	3,484,834	3,483,425	9,526,521	6,043,096	173.48%
Transfer To Other Funds	12,718,323	12,629,557	12,785,692	156,135	1.24%
Total	\$ 17,941,632	\$ 18,342,764	\$ 24,255,830.00	\$ 5,913,066	32%

**Elevate O&M Admin-Contingency cumulative balance is \$3,345,686 after Mayor's 2026 budget proposal.*

Elevate Tuscaloosa Fund FY 2026 Capital Expenditure Summary					
Capital Categories	Current Life Budget	2026 Proposed Budget	Revised Life Budget	Increase/ Decrease	Percentage Change
Connectivity	\$ 41,563,924	\$ 1,350,000	\$ 42,913,924	\$ 1,350,000	3.25%
Cultural Arts & Tourism	47,617,316	6,563,619	54,180,935	6,563,619	13.78%
Parks and Recreation	20,543,095	250,000	20,793,095	250,000	1.22%
Restart Tuscaloosa	8,094,339	-	8,094,339	-	0.00%
Professional Services	320,242	-	320,242	-	0.00%
Contingency	6,222,456	(991,734)	5,230,722	(991,734)	-15.94%
Total	\$ 124,361,372	\$ 7,171,885	\$ 131,533,257	\$ 7,171,885	5.77%

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 2026 is \$3,306,647. Within this total:

- \$1,806,647 is budgeted as transfers to the General Fund to reimburse for personnel and utility costs related to completed and in-service Elevate 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. \$1,000,000 is being funded in FY 2026 for this project.

» **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.

Expenditure Highlights (continued)

- » **Tuscaloosa National Airport (TCL) Grant Matches:** \$200,000 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 2026 budgeted amount is being set aside to cover the grant matching required for these airport investments.

Cultural Arts and Tourism

Saban Center: \$6,653,619 is being budgeted for the Saban Center project construction and exhibit packages.

Parks and Recreation

- » **Freeman Park & Pool:** \$250,000 is being funded for Freeman Park & Pool for professional services to develop design and construction documents for upgrades to the facility.

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. The funding for FY 2026 is \$394,157.
- » **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 \$297,669 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 from The University of Alabama, Shelton State Community College, or Stillman College. The funding for FY 2026 is \$765,000.
- » **TCS Athletic Excellence Fund:** \$556,973 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.

Public Safety

- » **Public Safety:** 20% of net revenues in FY 2026 will be invested into Public Safety initiatives. The FY 2026 allocation of \$4,397,201 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 2026 Debt Service Summary					
Debt Issue	Principal	Interest	Total	Remaining Principal	Maturity Date
2020-A	404,540	654,442	1,058,982	17,395,220	October 2050
2022-A	730,000	1,691,825	2,421,825	36,575,000	June 2052
2025-A	1,045,000	3,693,163	4,738,163	66,785,000	August 2055
2025-C	255,000	762,551	1,017,551	15,785,000	August 2055
Noaks Ark 2.0 LOC	-	290,000	290,000	TBD	TBD
Total	\$ 2,434,540	\$ 7,091,981	\$ 9,526,521	\$ 136,540,220	



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Account		2024 Revised Budget	2024 Actual	2025 Revised Budget	2025 Actual	2026 Mayor
ELEVATE REVENUES						
10800050-0101	Sales Tax	23,553,000	23,675,932	23,847,971	15,966,556	23,841,000
10800050-010101	S/T Rebate - Legacy Park	(235,000)	(235,401)	(235,000)	(132,561)	(235,000)
10800050-010102	S/T Rebate - Constr Mitigation	(53,334)	-	-	-	-
10800050-010103	S/T Rebate-Alberta Conv Store	26,667	(18,552)	(24,000)	(6,510)	(24,000)
10800050-010107	S/T Rebate - Guthrie's	-	(5,885)	-	(5,501)	(18,000)
10800050-0102	Use Tax	2,951,000	3,087,678	3,115,067	2,175,099	3,340,315
10800050-0104	Sales Tax Pen & Int	110,000	146,370	286,415	95,792	140,000
10800075-1313	State Grants	-	18,210	-	-	-
10800075-1901	Federal Grants	10,289,336	5,581,592	-	-	-
10800080-1403	Interest Income - Checking	-	509,108	-	218,045	-
10800080-1422-	Saban Center CD Interest	-	-	-	1,114,491	-
10800080-1430	Interest Income - Debt Service	-	8,985	-	3,604	-
10800080-1433	Saban Center Donation Interest	-	-	-	95,143	-
10800080-15371	PY Fund Bal - ETF	1,045,106	-	227,497	-	-
10800085-1607	Trans From General Fund	-	140,000	-	-	-
10800090-20573	Cost Reimburse Restart	-	1,525	-	-	-
10800090-99003	SCF-Capital Campaign	2,260,966	-	2,464,352	-	4,383,400
TOTAL ELEVATE REVENUES		39,947,741	32,909,562	29,682,302	19,524,158	31,427,715



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**ELEVATE TUSCALOOSA FUND
OPERATING EXPENDITURES**

Account		2024 Revised Budget	2024 Actual	2025 Revised Budget	2025 Actual	2026 Mayor
ADMIN						
10802010-20561	Professional Services-ETF	140,000	-	-	-	-
10802010-3100	Outside Services	-	4,180	-	1,680	-
10802010-3170	Repairs & Supplies	-	2,877	-	-	-
10802010-3214	Books/Dues/Subscription	-	289	-	-	-
10802010-3995	Bank Charges	-	1,955	-	1,636	-
10802010-9990	Admin - Contingency	(356,486)	-	245,772	-	(70,182)
TOTAL ADMIN		(216,486)	9,301	245,772	3,316	(70,182)



ELEVATE TUSCALOOSA FUND OPERATING EXPENDITURES

Account		2024 Revised Budget	2024 Actual	2025 Revised Budget	2025 Actual	2026 Mayor
EDUCATION INITIATIVES						
10802050-20558	TCBOE-Elevate Pre-K	378,851	378,851	386,428	347,785	394,157
10802050-20559	TCBOE-Elevate Summer Learn	286,110	286,110	291,832	-	297,669
10802050-20560	TCBOE-College & Career Ready	765,000	765,000	765,000	980,332	765,000
10802050-20544	TSC Athletic Excellence Fund	525,000	525,000	540,750	540,750	556,973
TOTAL EDUCATION INITIATIVES		1,954,961	1,954,961	1,984,010	1,868,867	2,013,799

ELEVATE TUSCALOOSA FUND
OPERATING EXPENDITURES

Account		2024 Revised Budget	2024 Actual	2025 Revised Budget	2025 Actual	2026 Mayor
DEBT SERVICE						
10819010-5020	General Warrants - Principal	1,066,270	1,066,270	1,097,010	1,097,010	2,434,540
10819010-5030	Interest- Warrants	2,418,564	2,418,564	2,386,415	2,386,415	6,801,981
10819010-5032	Interest On Line Of Credit	-	-	-	-	290,000
TOTAL DEBT SERVICE		3,484,834	3,484,834	3,483,425	3,483,425	9,526,521

Account		2024 Revised Budget	2024 Actual	2025 Revised Budget	2025 Actual	2026 Mayor
TRANSFERS TO OTHER FUNDS						
10819030-8001	Trans To River District Fund	1,500,000	1,500,000	1,500,000	-	1,500,000
10819030-8005	Trans To GF-RFFI	674,000	674,000	68,500	-	-
10819030-8055	Trans To General Fund	115,416	9,398	145,142	-	107,014
10819030-8055-001	Trans To GF - CFG ETF O&M	849,920	691,292	1,299,132	-	1,541,130
10819030-8055-002	Trans To GF - ETF PS Pay Plan	4,270,467	4,330,028	4,534,790	-	4,408,863
10819030-8055-005	Trans To GF - Utilities	280,000	234,390	81,993	-	228,685
10819030-8063	Trans To GF - Garbage Subsidy	5,000,000	5,000,000	5,000,000	-	5,000,000
10819030-8104	Trans To Facility Renewal	28,520	28,520	-	-	-
TOTAL TRANSFERS TO OTHER FUNDS		12,718,323	12,467,628	12,629,557	-	12,785,692

Account		Current Budget	Actual	Encumbrances	Current Available	2026 Mayor	Revised Budget
CONNECTIVITY							
10802020-16113	Univ Blvd Corridor Imprv - ETF	16,250,000	1,669,609	20,000	14,560,391	1,000,000	17,250,000
10802020-20550	Tusc Nat'L Airport Runway-ETF	-	-	-	-	200,000	200,000
10802020-20551	Downtn Riverfront Transit ETF	620,850	239,819	-	381,031	150,000	770,850
10802020-20563	Northern Riverwalk ETF	1,000,000	116,580	631,260	252,160	-	1,000,000
10802020-20564	Tpd Hangar Improvements ETF	840,404	839,220	-	1,184	-	840,404
10802020-20565	Western Riverwalk ETF	18,974,760	15,845,542	-	3,129,218	-	18,974,760
10802020-20570	Tcl Lkg Study/Survey ETF	22,500	22,500	-	-	-	22,500
10802020-23019	Greenboro Ave Streetscape	500,000	266,214	205,937	27,849	-	500,000
10802020-23020	Skyland Blvd Streetscape	250,000	35,911	37,590	176,499	-	250,000
10802020-23500	TCL Grant Matches	1,020,849	-	-	1,020,849	-	1,020,849
10802020-24513	Runway 04/22 Extension	2,084,561	1,620,984	463,576	1	-	2,084,561
10802020-9990	Connectivity - Contingency	-	-	-	-	-	-
TOTAL CONNECTIVITY		41,563,924	20,656,379	1,358,363	19,549,182	1,350,000	42,913,924



ELEVATE TUSCALOOSA FUND CAPITAL PROJECTS

Account	Current Budget	Actual	Encumbrances	Current Available	2026 Mayor	Revised Budget
CULTURAL ARTS & TOURISM						
10802030-19524 Saban Center	43,451,866	21,051,981	8,998,797	13,401,088	6,563,619	50,015,485
10802030-19524-001 Event Center	-	-	-	-	-	-
10802030-20552 Bama Theatre Etf	260,715	260,715	-	-	-	260,715
10802030-20567 Feasibility Study-Exp. Venues	120,000	120,000	-	-	-	120,000
10802030-21021 Gateway Discovery Center Etf	2,050,000	97,072	149,594	1,803,334	-	2,050,000
10802030-22545 Tuscaloosa Civil Rights Trail	1,734,735	307,892	831,985	594,858	-	1,734,735
10802030-9990 Cult Arts & Tour - Contingency	-	-	-	-	-	-
TOTAL CULTURAL ARTS & TOURISM	47,617,316	21,837,660	9,980,376	15,799,280	6,563,619	54,180,935

Account		Current Budget	Actual	Encumbrances	Current Available	2026 Mayor	Revised Budget
PARKS & RECREATION							
10802040-20021	Snow Hinton Park ETF	3,600,000	3,105,583	77,600	416,817	-	3,600,000
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
10802040-20553	McAbee Center ETF	-	-	-	-	-	-
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	583,393	256,238	327,155	-	-	583,393
10802040-20557	Harris-Nicol Trails ETF	727,499	727,499	-	-	-	727,499
10802040-20566	All-Incl Playground ETF	500,000	500,000	-	-	-	500,000
10802040-20571	River District Park ETF	-	(1)	-	1	-	-
10802040-21007-003	Bowers Park - ETF	-	-	-	-	-	-
10802040-21007-004	Sokol Park ETF	-	-	-	-	-	-
10802040-21023	Kaulton Pk Improvements	1,545,036	1,545,036	-	-	-	1,545,036
10802040-21033	Sokol Parkng & Watrmln Imprv	6,440,513	5,152,401	27,000	1,261,112	-	6,440,513
10802040-22012	PAL Basketball Court Renovation	90,396	-	90,396	-	-	90,396
10802040-22026	Rock Quarry Landing Impv	540,004	540,004	-	-	-	540,004
10802040-22500	Benjamin Barnes Ymca ETF	500,000	25,000	-	475,000	-	500,000
10802040-22513	Springbrook Park	1,500,000	1,409,727	-	90,273	-	1,500,000
10802040-22550	Bowers Pk Tennis Crt Demo ETF	-	-	-	-	-	-
10802040-23150	Sokol Pk Master Plan	150,000	150,000	-	-	-	150,000
10802040-23520	Bowers Park	2,214,000	873,360	1,025,689	314,951	-	2,214,000
10802040-25529	Freeman Park & Pool	-	-	-	-	250,000	250,000
10802040-9990	Parks & Rec - Contingency	-	-	-	-	-	-
TOTAL PARKS & RECREATION		20,543,095	16,437,101	1,547,840	2,558,154	250,000	20,793,095



ELEVATE TUSCALOOSA FUND CAPITAL PROJECTS

Account		Current Budget	Actual	Encumbrances	Current Available	2026 Mayor	Revised Budget
RESTART TUSCALOOSA							
10802060-20031	Restrt - Resurf Local St 2021	3,740,776	3,740,776	-	-	-	3,740,776
10802060-20573	Restart - Business Relief	1,323,300	1,323,300	-	-	-	1,323,300
10802060-20574	Restart - Public Safety	-	-	-	-	-	-
10802060-20575	Restart - Experience	83,132	83,132	-	-	-	83,132
10802060-20576	Restart - Neighborhoods	2,736,002	2,736,002	-	-	-	2,736,002
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	45,864	45,864	-	-	-	45,864
TOTAL RESTART TUSCALOOSA		8,094,339	8,094,339	-	-	-	8,094,339



**ELEVATE TUSCALOOSA FUND
CAPITAL PROJECTS**

Account	Current Budget	Actual	Encumbrances	Current Available	2026 Mayor	Revised Budget
PROFESSIONAL SERVICES						
10802011-20561 Professional Services	320,242	306,623	11,568	2,051	-	320,242
TOTAL PROFESSIONAL SERVICES	320,242	306,623	11,568	2,051	-	320,242



**ELEVATE TUSCALOOSA FUND
CAPITAL PROJECTS**

Account	Current Budget	Actual	Encumbrances	Current Available	2026 Mayor	Revised Budget
CONTINGENCY						
10818010-9990 Contingency	6,222,456	-	-	6,222,456	(991,734)	5,230,722
TOTAL CONTINGENCY	6,222,456	-	-	6,222,456	(991,734)	5,230,722