



Fiscal Year 2026

TUSCALOOSA FIRST

Adopted Budget





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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

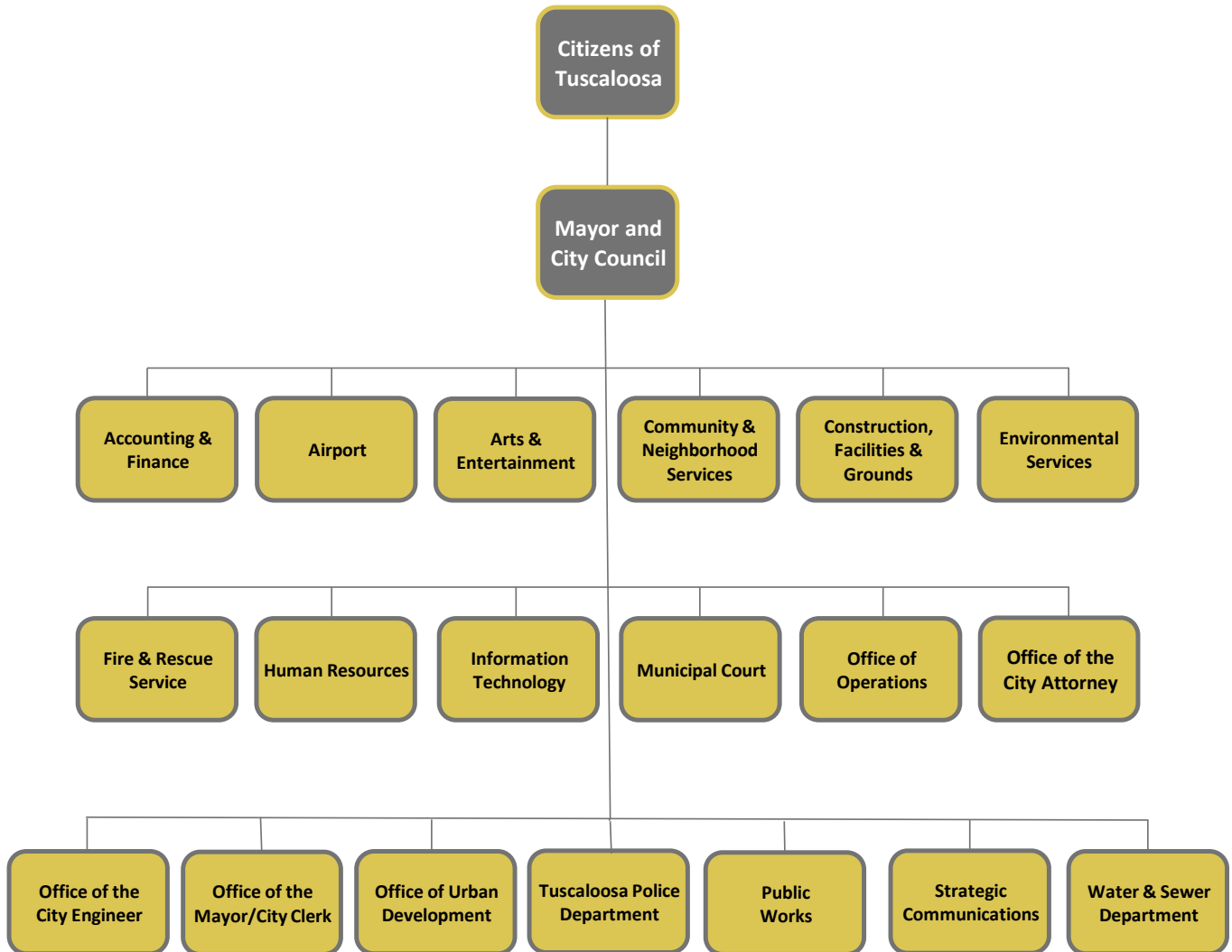
Accounting & Finance	Carly Standridge	Municipal Court	Jessica Steward
Airport	Jeff Powell	Office of the City Attorney	Scott Holmes
Arts & Entertainment	Kay Day	Office of the City Engineer	Mike Gardiner
Community & Neighborhood Services	LaParry Howell	Office of Operations	Brendan Moore
Construction, Facilities, & 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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Strategic Planning, Priorities, and Issues

The fiscal year 2026 budget development continued our focus on investing in our employees, our ten-year water and sewer plan, public safety pay plan, as well as contributions to the public safety escrow for conversion of the current pension plan to the Retirement Systems of Alabama pension plan. In addition, this year's budget allocated level funding to operating departments while scrutinizing additional spending requests and strategically assigning them to align with the Mayor's core beliefs (as outlined below).

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

Budgets and Strategic Planning

The fiscal year 2026 budget was a success made possible by dozens of team members throughout the City. This process began with level funding departmental operating budgets, analyzing and forecasting essential line item expenses (fuel, insurance, utilities, etc.), and initial revenue forecasting. Departments were also asked to provide a listing of short-term and long-term goals which were each tied to one or more of the Mayor's core beliefs. This strategic planning picture from each department provides Council and citizens an understanding of the role each department plays in and how each goal is tied to the City's long-term trajectory. This process allows for more discussion of the City's goals as whole, rather than the day-to-day operations of each department. In addition, the discussion surrounding each department's goals highlights any significant changes in priorities year over year.

After the initial compilation by the budget team, the Mayor held hearings with each department to gain a better understanding of their current and future needs. Throughout these hearings, changes for each department's funding allocation were incorporated by the budget team and a listing of considerations (possible additions or deletions to each operating area) was compiled. All considerations were discussed weekly at wrap up sessions with the Mayor and budget team. In addition, the Mayor attended various community engagement sessions within each district to gain a better understanding of the needs of citizens.

The Mayor presented recommendations for the General Fund, Water and Sewer Fund, and Elevate Tuscaloosa Fund to the City Council on August 19, 2025.

Strategic Planning, Priorities, and Issues

Current Issues

As mentioned in the Mayor's budget message, one issue the City is currently facing is a shift from extreme revenue growth to marginal. The inflationary impact on our revenues seen in recent fiscal years has stalled and is reflected in the fiscal year 2026 adopted budget. 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. In addition, it is clear that online shopping continues to accelerate as SSUT is up 13% over prior year, resulting in a reduction in our sales tax generation 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, the city's outlook continues to be stable and our budgeting policies allow us to maximize available resources.

Public safety remains a concern due to the large number of vacancies in police officer positions. Citizen safety is the highest priority and to begin to address this issue Council adopted a public safety pay plan in fiscal year 2022 that placed police officers and firefighters at the top ranks of same-style positional salaries in Alabama. The City also began to invest in a public safety escrow to assist with funding a possible conversion of the current Police and Fire Pension plan to Retirement Systems of Alabama (RSA). Participating in RSA will assist greatly in our public safety recruiting and retention efforts. The cost of this conversion is currently valued at \$10.4 million additional new dollars annually. A funding model to pay for the total annual cost of conversion has been developed and as part of the fiscal year 2026 budget, the City plans to escrow \$4.96 million for this future conversion, with a cumulative saved balance of \$13,395,250. The funding model projects budget capacity thanks to the payoff of current outstanding debt and various revenue sources that will be earmarked to this public safety escrow fund, the City plans to convert by fiscal year 2027.

Budget Priorities

High priority items for this budget year included a 3.0% cost of living adjustment for non-public safety personnel effective October 1, 2025. In addition, the adopted budget also includes a 1.5% step increase for all non-public safety employees and two 2.5% step increases for public safety, investments into the escrow for the police and fire pension plan conversion, and various capital equipment investments.

- » **Investment in Employees:** Effective October 1, 2025, the budget includes a 3.0% cost of living adjustment for non-public safety City employees. In addition, a 1.5% step increase for all non-public safety employees and two step increases totaling 5% for public safety employees is included in the adopted budget.
- » **Health Insurance:** Health insurance premiums increased 8.3% for fiscal year 2026. To mitigate the impact of the rate increase, a one-time healthcare cost stipend is budgeted for all full-time employees. Non-public safety employees will receive \$250 and sworn public safety employees will receive \$500.
- » **Police and Fire Pension Conversion:** \$4,960,788 is budgeted as an escrow for the conversion of the Fire and Police Pension plan conversion to the Retirement Systems of Alabama.
- » **Capital Equipment Investments:** The adopted 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. In addition, \$126,000 is being invested in Tuscaloosa Fire Rescue replacement vehicles and \$1,146,000 is being invested in the Public Works Department for vehicle and equipment needs for department operations.

» **Capital Project Investments:** \$1,600,000 is budgeted for Capital projects funded through the Elevate Tuscaloosa Fund to continue moving the City towards an experience-based economy and remain an exceptional place to live, work, and play. See the Capital Expenditure section for a listing of all approved projects.

Budget Highlights

As part of the annual budget compilation process, each department was 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. The following sections highlight the priorities for the fiscal year 2026 budget by operating fund.

Elevate Tuscaloosa

The 1% tax increase approved by Council and effective October 1, 2019 supports the funding of high priority projects throughout the City of Tuscaloosa in education, infrastructure, economic development and public safety. The objective is to fund the best projects/initiatives that meet the City's standard of excellence. Project highlights included in the fiscal year 2026 budget are detailed below:

» *Connectivity*

- Downtown-University corridor improvements
- Downtown, Riverfront and Workforce transit improvements and updates
- Match funding for Tuscaloosa National Airport planned projects including expansion of Runway 04-22

» *Parks & Recreation*

- Freeman Park & Pool renovations

» *Education*

- Investments in Tuscaloosa Pre-K to reach academically at-risk students
- Expansion of Summer Learning Academies
- Career and college ready dual enrollment scholarships
- Investments in the Tuscaloosa City School Athletic Excellence Fund

» *Public Safety*

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

» *Administration and Operations*

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

Budget Highlights

General Fund and Water & Sewer Fund

Investment in Employees

City employees remain a top priority. The FY 2026 budget reflects that by funding a 3.0% cost of living adjustment for non-sworn City employees plus a one step increase, and a two step increase for public safety personnel effective October 1, 2025. In addition to the cost of living adjustments and step raises, funding was escrowed for the future Police and Fire Pension Plan conversion to Retirement Systems of Alabama.

- **Cost of Living and Step Increases:** \$2,440,487 for General Fund and \$559,655 for Water and Sewer budgeted to fund the 3% COLA and one step increase for non-sworn, and two step increases for public safety employees, effective for all employees beginning October 1, 2025.
- **Police and Fire Pension RSA Conversion Escrow:** \$4,960,788 is escrowed for future conversion of the Fire and Police Pension to Retirement Systems of Alabama
- **Health Insurance:** The adopted 2026 budget includes an 8.3% increase in premiums. To mitigate the impact for the rise in health insurance premiums, a one-time health insurance stipend is included for all full-time employees. All non-public safety employees will receive \$250 and sworn public safety employees will receive \$500.

Opioid Settlement Funds

The City has elected to join and participate in certain Opioid Settlement Agreements to resolve opioid-related claims against certain Released Entities, and has agreed to use settlement claims for opioid remediation and qualifying expenditures. The following appropriations of opioid settlement funds totaling \$400,000 are included in the fiscal year 2026 adopted budget:

- **Freedom Farms:** \$250,000 has been appropriated to Freedom Farms to provide services and support children who have been abandoned, put at risk, or in need of foster care due to opioid use disorder and other similar and/or related forms of addiction.
- **Phoenix House of Tuscaloosa:** \$150,000 has been allocated to Phoenix House of Tuscaloosa for calendar year 2026 resulting in \$112,500 being appropriated in fiscal year 2026 budget to provide individualized support and care to those suffering from opioid use disorder and similar and/or other related forms of addiction. In addition, \$37,500 is budgeted for the fiscal year 2026 portion of the 2025 calendar year appropriation resulting in a total budget appropriation of \$150,000 for fiscal year 2026.

Agency Funding

Agencies represent 7.0% of the General Fund budget and were funded \$14,580,825. This represents an increase of \$199,993 compared to the fiscal year original 2025 budget. There are no new agencies included in the fiscal year 2026 budget.

Budget Highlights

Contingency

- The FY 2026 adopted budget provides a General Fund contingency balance of \$675,702.

Investment in Vehicles, Equipment and Capital Projects

As part of the fiscal year 2026 budget process, vehicles, equipment and capital projects were funded through various revenues sources. These funding sources include the General Fund, General Fund Reserve for Future Improvements Fund, and the Elevate Tuscaloosa Fund. In total, the fiscal year 2026 budget includes \$3,943,001 in capital expenditures. Of that, \$2,343,001 is budgeted for capital equipment and \$1,600,000 for Elevate Tuscaloosa capital projects and will be distributed as follows:

- **Tuscaloosa Fire & Rescue** will receive **\$126,000** for vehicle equipment including two SUV's.
- **\$1,281,000** will be invested in the **Public Works Department** for vehicles and equipment.
- **\$936,001** will be paid towards the **Public Safety Radio System** lease. This will be year 7 of 7.
- **\$1,600,000** for investments in capital projects for the **Elevate Tuscaloosa Fund** strategic plan.

Total Adopted Budget Overview

The fiscal year 2026 adopted budgets total \$325,994,435. For the General Fund and Elevate Tuscaloosa Fund, revenues and expenditures are balanced. The Water and Sewer Fund shows budgeted expenses in excess of revenues of \$1,045,287 due to debt service principal payments of \$7,295,000 that will be treated as a reduction of liabilities rather than an expense for financial statement purposes. Excluding this amount, the Water and Sewer Fund would have excess revenues over expenses of \$6,249,713. The chart below summarizes the total adopted budget by revenue source and expenditure use.

	General Fund	Elevate Tuscaloosa Fund	Water and Sewer Fund	Total
Revenues				
Taxes	\$ 112,985,662	\$ 27,044,315	\$ -	\$ 140,029,977
Licenses and Permits	30,078,257	-	-	30,078,257
Fines and Penalties	1,807,877	-	-	1,807,877
Use of Property	272,757	-	34,000	306,757
Charges for Services	3,548,104	-	85,937,250	89,485,354
Intergovernmental	26,243,700	-	-	26,243,700
Other Operating	1,665,200	-	-	1,665,200
Transfers In	24,593,949	-	44,238	24,638,187
Cost Reimbursements	7,314,101	4,383,400	41,625	11,739,126
Total Revenues	\$ 208,509,607	\$ 31,427,715	\$ 86,057,113	\$ 325,994,435

Total Adopted Budget Overview

	General Fund	Elevate Tuscaloosa Fund	Water and Sewer Fund	Total
Expenditures				
Accounting and Finance	\$ 5,434,888	\$ -	\$ 638,000	\$ 6,072,888
Airport	1,031,574	-	-	1,031,574
Arts & Entertainment	3,539,746	-	-	3,539,746
Community & Neighborhood Svc	926,344	-	-	926,344
Construction, Facilities, & Grounds	15,358,916	-	-	15,358,916
Council	703,710	-	-	703,710
Enviornmental Services	11,483,961	-	-	11,483,961
Fire Rescue	35,315,663	-	-	35,315,663
Human Resources	3,532,547	-	-	3,532,547
Information Technology	9,172,476	-	1,192,095	10,364,571
Municipal Court	1,764,463	-	-	1,764,463
Office of Operations	1,080,004	-	-	1,080,004
Office of the City Attorney	2,935,738	-	444,059	3,379,797
Office of the City Engineer	2,721,550	-	550,148	3,271,698
Office of the Mayor	905,469	-	-	905,469
Office of Urban Development	4,397,677	-	-	4,397,677
Police	46,951,830	-	-	46,951,830
Public Works	12,265,341	-	-	12,265,341
Strategic Communications	1,764,469	-	-	1,764,469
Water and Sewer Department	-	-	34,605,338	34,605,338
Debt Service	13,820,343	9,526,521	14,257,031	37,603,895
Transfers Out	6,224,984	12,785,692	23,585,729	42,596,405
Other Operating	11,496,185	-	130,000	11,626,185
Contingency	950,904	(991,734)	-	(40,830)
Agencies	14,730,825	-	-	14,730,825
Elevate – Operations	-	(70,182)	-	(70,182)
Elevate – Education	-	2,013,799	-	2,013,799
Elevate – Connectivity	-	1,350,000	-	1,350,000
Elevate – Cultural Arts & Tourism	-	6,563,619	-	6,563,619
Elevate – Parks & Recreation	-	250,000	-	250,000
Depreciation	-	-	11,700,000	11,700,000
Total Expenditures	\$ 208,509,607	\$ 31,427,715	\$ 87,102,400	\$ 327,039,722

Schedule of Change between Proposed and Adopted Budget

Detailed below you will find a listing, as well as a schedule of changes between the Mayor's proposed fiscal year 2026 budget and the final fiscal year 2026 adopted budget.

Revenues

Other Operating - \$112,500

- \$112,500 increase in budgeted opioid settlement revenues to fund increase in Tuscaloosa County District Attorney's agency funding for 2026

Expenditures

Accounting & Finance - \$11,304

- \$11,304 increase for a one-time health insurance stipend for all full-time employees to mitigate impact of the 8.3% rise in health insurance premiums for fiscal year 2026

Airport - \$2,151

- \$2,151 increase for a one-time health insurance stipend for all full-time employees to mitigate impact of the 8.3% rise in health insurance premiums for fiscal year 2026

Arts & Entertainment - \$5,115

- \$5,115 increase for a one-time health insurance stipend for all full-time employees to mitigate impact of the 8.3% rise in health insurance premiums for fiscal year 2026

Community & Neighborhood Services – \$2,423

- \$2,423 increase for a one-time health insurance stipend for all full-time employees to mitigate impact of the 8.3% rise in health insurance premiums for fiscal year 2026

Council – \$270

- \$270 increase for a one-time health insurance stipend for all full-time employees to mitigate impact of the 8.3% rise in health insurance premiums for fiscal year 2026

Environmental Services – \$25,836

- \$25,836 increase for a one-time health insurance stipend for all full-time employees to mitigate impact of the 8.3% rise in health insurance premiums for fiscal year 2026

Schedule of Change between Proposed and Adopted Budget

Fire Rescue – \$32,574

- \$134,697 increase for a one-time health insurance stipend for all full-time employees to mitigate impact of the 8.3% rise in health insurance premiums for fiscal year 2026
- \$102,123 decrease for elimination of TFR Communications Manager position to fund Public Safety Communications Director

Human Resources – \$3,499

- \$3,499 increase for a one-time health insurance stipend for all full-time employees to mitigate impact of the 8.3% rise in health insurance premiums for fiscal year 2026

Information Technology – \$11,035

- \$11,035 increase for a one-time health insurance stipend for all full-time employees to mitigate impact of the 8.3% rise in health insurance premiums for fiscal year 2026

Municipal Court – \$4,037

- \$4,037 increase for a one-time health insurance stipend for all full-time employees to mitigate impact of the 8.3% rise in health insurance premiums for fiscal year 2026

Office of Operations – \$2,152

- \$2,152 increase for a one-time health insurance stipend for all full-time employees to mitigate impact of the 8.3% rise in health insurance premiums for fiscal year 2026

Office of the City Attorney - \$4,306

- \$4,306 increase for a one-time health insurance stipend for all full-time employees to mitigate impact of the 8.3% rise in health insurance premiums for fiscal year 2026

Office of the City Engineer – \$5,652

- \$5,652 increase for a one-time health insurance stipend for all full-time employees to mitigate impact of the 8.3% rise in health insurance premiums for fiscal year 2026

Office of the Mayor – \$808

- \$808 increase for a one-time health insurance stipend for all full-time employees to mitigate impact of the 8.3% rise in health insurance premiums for fiscal year 2026

Schedule of Change between Proposed and Adopted Budget

Office of Urban Development – \$9,959

- \$9,959 increase for a one-time health insurance stipend for all full-time employees to mitigate impact of the 8.3% rise in health insurance premiums for fiscal year 2026

Police – \$61,409

- \$146,818 increase for a one-time health insurance stipend for all full-time employees to mitigate impact of the 8.3% rise in health insurance premiums for fiscal year 2026
- \$85,409 decrease for elimination of TPD position to fund peregrine contract

Public Works – \$19,377

- \$19,377 increase for a one-time health insurance stipend for all full-time employees to mitigate impact of the 8.3% rise in health insurance premiums for fiscal year 2026

Strategic Communications – \$4,575

- \$4,575 increase for a one-time health insurance stipend for all full-time employees to mitigate impact of the 8.3% rise in health insurance premiums for fiscal year 2026

Water & Sewer Department – \$48,711

- \$48,711 increase for a one-time health insurance stipend for all full-time employees to mitigate impact of the 8.3% rise in health insurance premiums for fiscal year 2026

Other Operating - \$275,202

- \$275,202 decrease in General Fund contingency to \$675,702

Agencies - \$150,000

- \$112,500 increase for Tuscaloosa County District Attorney's Office agency funding for 2026
- \$37,500 increase for Tuscaloosa Tourism & Sports Commission agency funding for 2026

Schedule of Change between Proposed and Adopted Budget

The chart below shows the changes in revenues between the proposed 2026 budget and the adopted 2026 budget.

	Proposed Budgets (GF, WS & Elevate)	Changes	Adopted Budgets (GF, WS & Elevate)
Revenues			
Taxes	\$140,029,977	-	\$140,029,977
Licenses and Permits	30,078,257	-	30,078,257
Fines and Penalties	1,807,877	-	1,807,877
Use of Property	306,757	-	306,757
Charges for Services	89,485,354	-	89,485,354
Intergovernmental	26,243,700	-	26,243,700
Other Operating	1,552,700	112,500.00	1,665,200
Transfers In	24,638,187	-	24,638,187
Cost Reimbursements	11,739,126	-	11,739,126
Prior Years Excess Revenues	-	-	-
Total Revenues	\$ 325,881,935	\$ 112,500	\$ 325,994,435

Schedule of Change between Proposed and Adopted Budget

	Proposed Budgets (GF, WS & Elevate)	Changes	Adopted Budgets (GF, WS & Elevate)
Expenditures			
Accounting and Finance	\$ 6,061,584	\$ 11,304	\$ 6,072,888
Airport	1,029,423	2,151	1,031,574
Arts & Entertainment	3,534,630	5,116	3,539,746
Community & Neighborhood Svc	923,921	2,423	926,344
Construction, Facilities, & Grounds	15,326,889	32,027	15,358,916
Council	703,440	270	703,710
Environmental Services	11,458,125	25,836	11,483,961
Fire Rescue	35,283,089	32,574	35,315,663
Human Resources	3,529,048	3,499	3,532,547
Information Technology	10,353,536	11,035	10,364,571
Municipal Court	1,760,426	4,037	1,764,463
Office of Operations	1,077,852	2,152	1,080,004
Office of the City Attorney	3,375,491	4,306	3,379,797
Office of the City Engineer	3,266,046	5,652	3,271,698
Office of the Mayor	904,661	808	905,469
Office of Urban Development	4,387,718	9,959	4,397,677
Police	46,890,421	61,409	46,951,830
Public Works	12,245,964	19,377	12,265,341
Strategic Communications	1,759,894	4,575	1,764,469
Water and Sewer Department	34,556,627	48,711	34,605,338
Debt Service	37,603,895	-	37,603,895
Transfers Out	42,596,405	-	42,596,405
Other Operating	11,901,387	(275,202)	11,626,185
Contingency	(40,830)	-	(40,830)
Agencies	14,580,825	150,000	14,730,825
Elevate – Operations	(70,182)	-	(70,182)
Elevate – Education	2,013,799	-	2,013,799
Elevate – Connectivity	1,350,000	-	1,350,000
Elevate – Cultural Arts & Tourism	6,563,619	-	6,563,619
Elevate – Parks & Recreation	250,000	-	250,000
Depreciation	11,700,000	-	11,700,000
Total Expenditures	\$ 326,877,703	\$ 162,019	\$ 327,039,722

A **fund** is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into the following three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds

Governmental funds are budgeted and accounted for using the modified accrual basis of accounting in accordance with generally accepted accounting principals (GAAP). Governmental funds are divided into major and non-major funds. Funds that meet certain criteria established by the Governmental Accounting Standards Board (GASB) are classified as major funds. These criteria focus on the relative size of each fund's assets, liabilities, revenues, and expenditures as a percentage of corresponding amounts for total funds by category (governmental or proprietary) or the total of all funds. Major funds receive greater focus in the City's annual financial statements. The City's major governmental funds are the General Fund, Capital Projects Fund, Disaster Recovery Fund, and American Rescue Plan Act Fund.

Non-major governmental funds are all those funds that do not meet the requirements noted above for major funds. The Other Governmental Funds are comprised of non-major capital projects funds, special revenue funds and a permanent fund for the maintenance of a park.

Proprietary Funds

Proprietary funds are generally used to account for services for which the City charges customers; outside customers or internal departments of the City. Proprietary funds provide the same type of information as shown in the government-wide financial statements, only in more detail.

The City maintains two types of proprietary funds:

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water and sewer utility and intermodal facility retail fund. The water and sewer fund is considered to be a major fund of the City.

Internal service funds are used to report activities that provide supplies and services for certain City programs and activities. The City uses an internal service fund to account for its health insurance activities. Because this benefits internal departments rather than business-type functions, it is included within the governmental activities in the government-wide financial statements.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the City. The City has a retirement plan fund and an agency fund, which are reported under the fiduciary funds. In fiscal year 2022, the Saban Center Foundation was determined to be a fiduciary component unit. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting for fiduciary funds is much like that used for proprietary funds.

Fund Structure

Governmental Funds	Major Fund	Non-Major Fund	Included in Budget	Included in ACFR
General Fund				
General Fund	✓		✓	✓
Law Enforcement Fund	✓			✓
Garnishment Fund	✓			✓
Corrections Fund	✓			✓
Public Officials Fund	✓			✓
General Fund Facility Renewal	✓			✓
Tourism Enhancement Fund	✓			✓
Hourly Pension Fund	✓			✓
Amphitheater Fund	✓			✓
Payroll Fund	✓			✓
Clearing Fund	✓			✓
Capital Projects Fund				
General Fund Reserve for Future Improvements	✓		✓	✓
Debt Service Funds	✓			✓
American Rescue Plan Act				
American Rescue Plan Fund	✓			✓
River District Fund				
River District Fund	✓			✓
Elevate Tuscaloosa Fund				
Elevate Tuscaloosa Fund	✓		✓	✓
Other Governmental Funds				
Capital Projects Funds:				
Tourism Capital Fund		✓		✓
Recovery Construction		✓		✓
Public Safety Capital Fund		✓		✓
Public Works Capital Fund		✓		✓
NASCAR Fund		✓		✓
Special Revenue Funds:				
Drug Enforcement Fund		✓		✓
LEPA Funds		✓		✓
Airport Improvement Fund		✓		✓
Community Development Block Grant Fund		✓		✓
HOME Fund		✓		✓
Other Federal Programs Fund		✓		✓
RRR Gas Tax Fund		✓		✓
Public Highway Safety Fund		✓		✓
State Gas Tax Fund		✓		✓

Fund Structure

Governmental Funds (continued)

	Major Fund	Non-Major Fund	Included in Budget	Included in ACFR
Other Governmental Funds				
Special Revenue Funds (continued):				
Summer Feeding Fund		✓		✓
Beer Tax Bonus Fund		✓		✓
Alabama Trust Fund		✓		✓
Evergreen Cemetery Fund		✓		✓
Section 108 Funds		✓		✓
Permanent Fund:				
Capitol Park Fund		✓		✓

Proprietary Funds

	Major Fund	Non-Major Fund	Included in Budget	Included in ACFR
Enterprise Funds				
Water & Sewer Fund	✓		✓	✓
Water & Sewer Facility Renewal	✓			✓
Water & Sewer Service Fee Fund	✓			✓
Water & Sewer Reserve for Future Improvements Fund	✓		✓	✓
SRF Improvements Fund	✓			✓
PI Fund	✓			✓
Water & Sewer Bond Fund	✓			✓
IMF Retail Fund		✓		✓
Internal Service Fund				
Health Insurance Fund	✓			✓

Fiduciary Funds

	Major Fund	Non-Major Fund	Included in Budget	Included in ACFR
Custodial Funds				
Fire & Police Pension Trust Fund				✓
Cash Bond Fund				✓

Department/Fund Relationship

Function/Description	Major Operating Funds - Budgeted		
	General Fund	Water & Sewer Fund	Elevate Tuscaloosa Fund*
General Government			
Accounting & Finance	✓	✓	
City Council	✓		
Human Resources	✓		
Information Technology	✓	✓	
Municipal Court	✓		
Office of the Mayor	✓		
Office of the City Attorney	✓	✓	
Office of Operations	✓		
Public Safety			
Fire & Rescue	✓		
Police Department	✓		
Public Works			
Construction, Facilities, & Grounds	✓		
Environmental Services	✓		
Office of City Engineer	✓	✓	
Public Works	✓		
Culture and Recreation			
Arts & Entertainment	✓		
Economic Development			
Tuscaloosa National Airport	✓		
Urban Development	✓		
Community Services			
Community & Neighborhood Services	✓		
Water and Sewer			
Water & Sewer		✓	

*Elevate Tuscaloosa Fund does not include budgeted department expenditures. However, the Elevate Tuscaloosa Fund does reimburse departments for certain expenditures by interfund transfer as needed.



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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.

Local Economy

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



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

Demographics

Population

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

	1980	1990	2000	2010	2020*	2024*
City of Tuscaloosa	75,211	77,759	77,906	90,409	105,575	114,288
Tuscaloosa County	137,541	150,522	164,875	194,656	232,651	241,212
State of Alabama	3,894,025	4,040,389	4,447,100	4,785,514	5,033,094	5,157,699
United States	226,542,204	248,718,302	281,421,906	309,327,143	331,577,720	340,110,988

Source: U.S. Census Bureau

*Represents annual estimates as of July 1st

Income Levels

Median family income is defined by the U.S. Census Bureau as the amount which divides the income distribution of families into two equal groups, half having incomes above the median, half having incomes below the median. For the year 2025, the U.S. Department of Housing and Urban Development estimates the following with respect to median family income levels in the jurisdictions indicated:

	Median Family Income
Tuscaloosa MSA	\$91,100
State of Alabama	\$86,400
United States	\$104,200

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

Employment

Tuscaloosa is the hub of the West Alabama Region with a non-agricultural workforce of over 118,000. Approximately 35% of these individuals are employed in government, healthcare and education with another 17% employed in manufacturing. Automotive, electronics, plastic injection molding, steel, wood products, food products and chemicals are just some of the many industries that make up West Alabama's manufacturing core.

Unemployment Rate

The Tuscaloosa area's unemployment rate is currently 3.1%, an increase of 0.1% over the previous year. The current average unemployment rate is slightly higher than the State of Alabama average of 2.9% and fell below the U.S. average of 4.2%.

	2020	2024	2025*
Tuscaloosa MSA	7.4%	3.0%	3.1%
State of Alabama	6.4%	2.9%	2.9%
United States	8.1%	4.0%	4.2%

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

*Annual average as of August 2025

Major Employers

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

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

Source: Tuscaloosa County Economic Development Authority.

Top Taxpayers

Largest Sales Tax Payers

Listed below are the ten largest sales taxpayers in the City listed in alphabetical order for the 2024 fiscal year:

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

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

Based on our most recently audited financial statements for FY 2024, the total sales tax paid to the City directly by the above listed taxpayers for the 2024 fiscal year was \$19,456,226. Per Alabama law, individual taxpayer sales tax amounts paid is confidential information and illegal to disclose.

Largest Property Taxpayers

Listed below are the ten largest property taxpayers in the City and the amount of property taxes paid by each during the tax year ended September 30, 2024.

Taxpayer	Total Property Taxes Paid	Total Assessed Value of All Property Within City Limits
Alabama Power Company	\$660,277	\$49,312,020
Phifer Incorporated	234,904	17,400,300
The Greens at Tuscaloosa	163,046	12,077,500
Hanna Steel Corporation	144,053	18,319,020
Tuscaloosa LLC	114,035	8,447,040
Bolta US LTD	112,517	7,576,860
Phifer Wire Products Inc	109,354	8,100,280
University House Tuscaloosa LLC	106,716	7,904,920
ZF Chassis Systems Tuscaloosa LLC	102,809	8,722,540
Martinrea Tuscaloosa, Inc	85,928	17,746,100
Total	\$1,833,639	\$155,606,580

Source: Tuscaloosa County Tax Assessor and Tuscaloosa County Tax Collector



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Major Revenue Sources of the City

Revenue Budget Methodology and Projections

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

General Fund

Sales tax collections have continued to slow throughout fiscal year 2025, reflecting a decline in consumer spending and a decreasing inflation trajectory. Key revenue sources, particularly City and County sales taxes, show essentially no growth, with City sales projections increasing by just 0.7% compared to the previous year. Business license revenue has experienced moderate growth relative to the prior fiscal year's budget. The Simplified Sellers Use Tax, the State's program to capture taxes from online sales, continues to grow steadily, with significant increases projected for fiscal year 2025. However, analyses indicate that the City is still missing out on revenue from transactions occurring within its jurisdiction. Lodging tax collections are projected to decline by 1.86% in fiscal year 2025 compared to the prior year. In contrast, short-term rental license revenues are on the rise, and collections are projected to increase by 34.4% when compared to the prior year. Projections for these revenue streams, based on these trends, are incorporated into the fiscal year 2026 budget proposal.

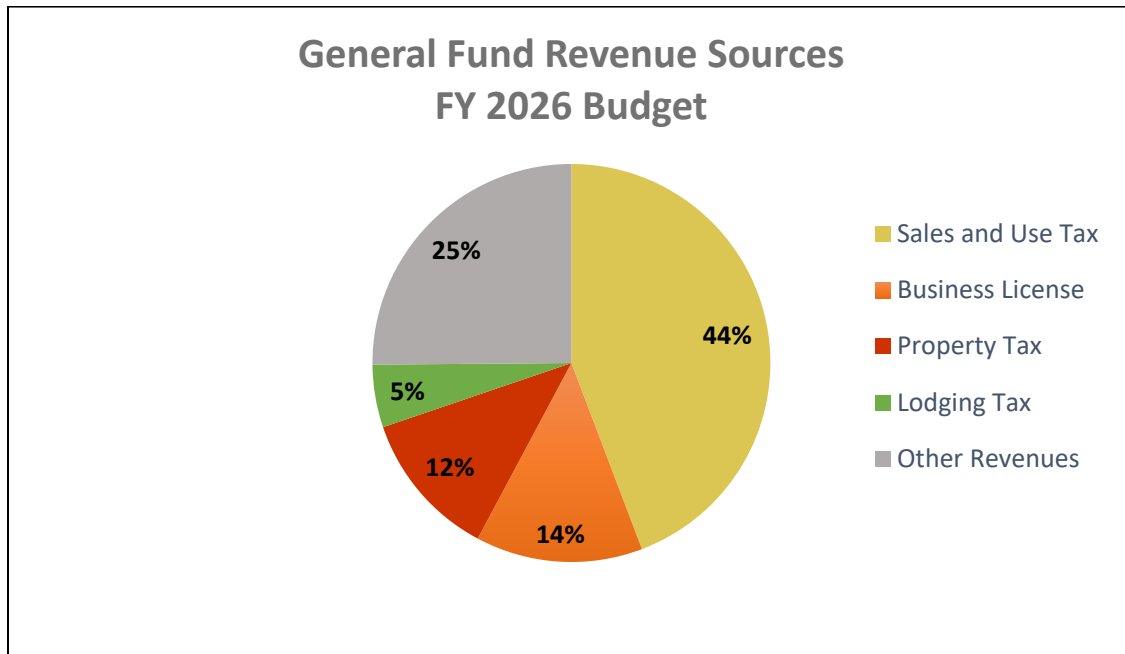
For the upcoming budget year, our budgeted revenues for FY 2026 are \$9,886,316 higher than FY 2025, representing a 5% increase overall.

The chart below compares the FY 2026 budget to FY 2025 by major category.

Revenue Category	FY 2026 Adopted Budget	FY 2025 Original Budget	Increase Over Prior Year	% Increase Over Prior Year
Sales and Use Tax	92,183,000	89,916,000	2,267,000	3%
Business License	28,268,915	26,471,915	1,797,000	7%
Property Tax	24,950,050	23,401,200	1,548,850	7%
Lodging Tax	10,622,612	10,134,612	488,000	5%
Other Revenues	52,372,530	48,587,064	3,785,466	8%
TOTAL	\$208,397,107	\$198,510,791	\$9,886,316	5%

The largest revenue sources for the General Fund are sales and use tax, business license fees, property tax and lodging tax. These revenue sources make up approximately 75% of all General Fund revenues as shown in the chart below.

General Fund



Sales Tax and Use Tax

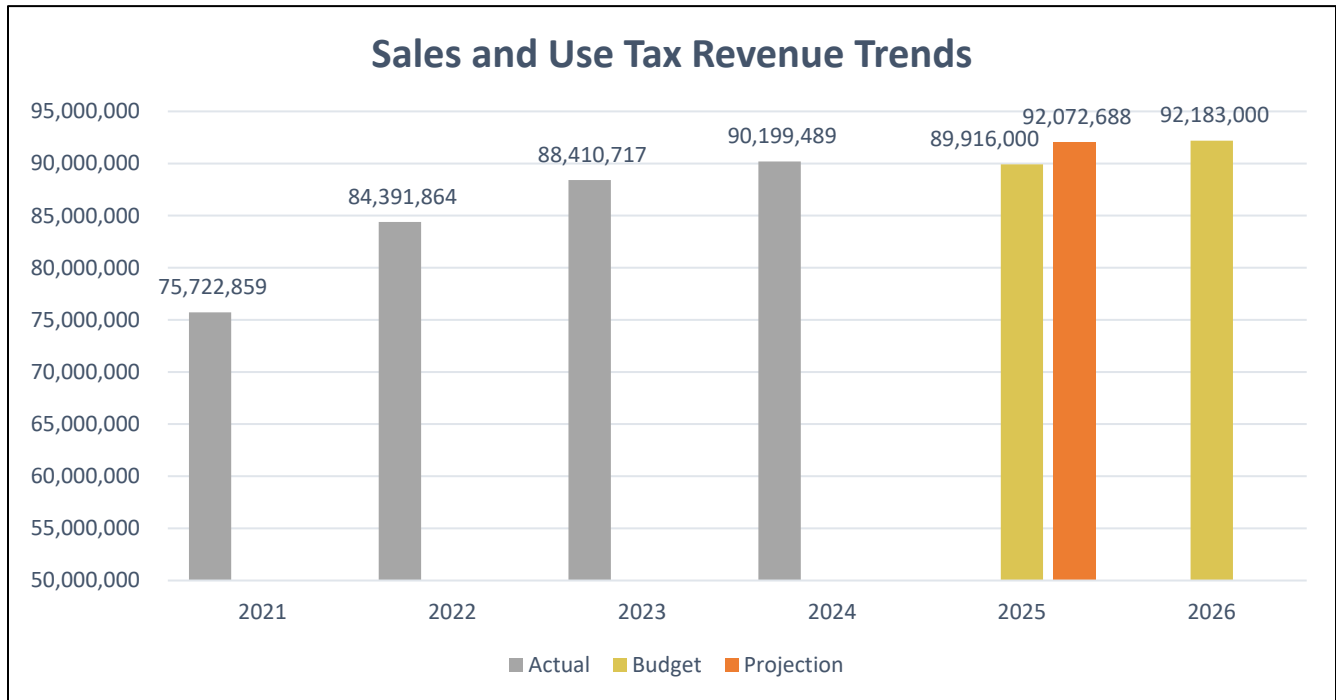
Pursuant to Section 11-51-200 of the Code of Alabama (1975), the City has levied a privilege or license tax in an amount equal to 3% of the gross proceeds of sales by a business, except where a different amount is expressly provided within the Tuscaloosa City Code. The City has levied a parallel use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

Sales tax and use tax revenues continue to be Tuscaloosa's foremost revenue streams, with over 44% of General Fund revenues derived from these sources. Revenues in this category include City and County sales tax along with use tax, Simplified Sellers Use Tax and various alcohol and tobacco taxes. The FY 2026 budget for these taxes does not have any growth included and equals projected actuals from prior year collections.

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

Major Revenue Sources of the City

General Fund



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

Sales and Use Tax Source	FY 2026 Adopted Budget	FY 2025 Original Budget	Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
City Sales Tax	47,620,000	47,223,000	397,000	0.8%
Sales Tax Rebates	(554,000)	(554,000)	-	0.0%
Use Tax	6,680,000	6,168,000	512,000	8.3%
SSUT	9,381,000	8,243,000	1,138,000	13.8%
Liquor Tax	3,637,000	3,537,000	100,000	2.8%
Beer Tax	375,000	371,000	4,000	1.1%
Tobacco Tax	518,000	500,000	18,000	3.6%
County Sales Tax	22,345,000	22,272,000	73,000	0.3%
Local Gasoline Tax	681,000	693,000	(12,000)	(1.7)%
Other Revenues	1,500,000	1,463,000	37,000	2.5%
TOTAL	\$92,183,000	\$89,916,000	\$2,267,000	2.5%

Major Revenue Sources of the City

General Fund

Sales Tax Rate

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

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

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

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

General Fund

City Sales Tax

From 2020 to 2025, City sales tax is projected to have grown 24% overall, with an average annual growth of 4.83%. However, collections have begun to slow, and in some months decline in the latter part of fiscal year 2025. At the time of budget projections, sales tax was up 0.95% when compared to prior year. Therefore, to be conservative, the remaining fiscal year 2025 collections were projected to be the same as the respective month in the prior fiscal year.

Simplified Seller's Use Tax (SSUT)

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

In 2021, the Alabama Department of Revenue interpreted Act 2018-539 to exempt from local tax collection all transactions made through a third party "marketplace", regardless of where the seller is located. Local "brick-and-mortar" grocery stores, restaurants and package stores which many municipalities view as their last vestige of local sales tax are now made vulnerable by the very legislation that was intended to protect localities from the tax disparities of internet shopping. The City is pursuing every available option that shows some potential of returning SSUT rules and interpretations to its original intent. At the time of budget projections, SSUT was up 13.1% when compared to prior year.

City Portion of County Sales Tax

In line with sales tax trends, the overall County sales tax has shown little change compared to the previous year. At the time of budget projections, County Sales Tax was up by only 0.3% when compared to prior year. As a result, the fiscal year 2026 budget was level funded to prior year.

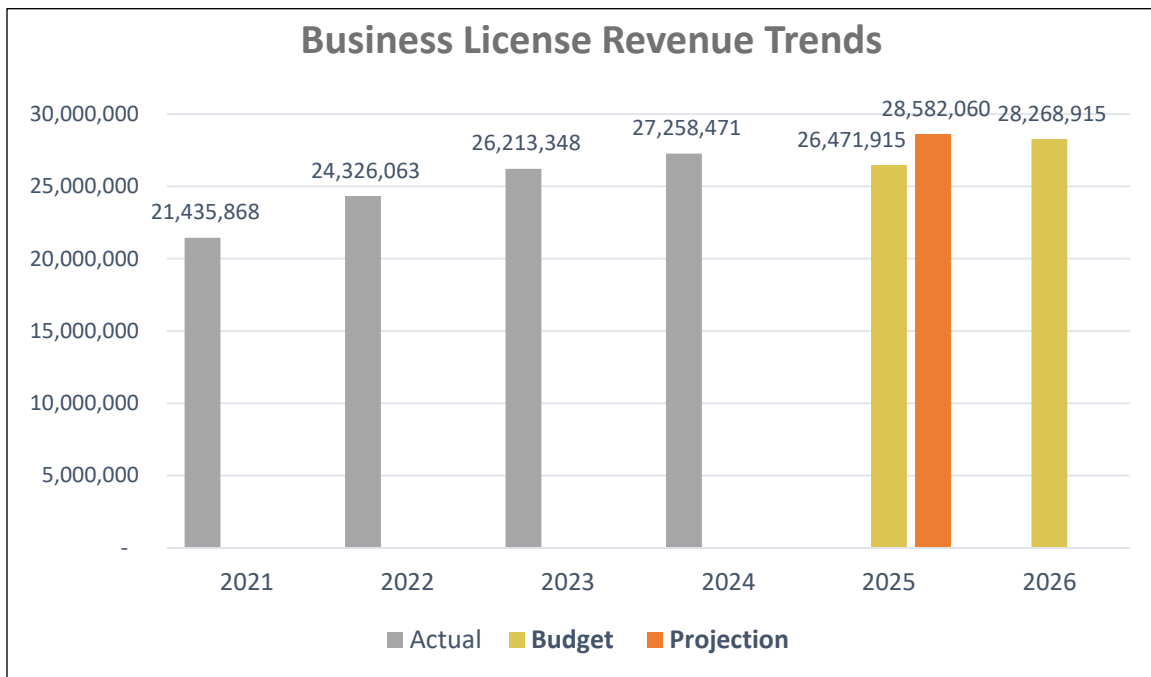
Major Revenue Sources of the City

General Fund

Business License Fees

Business license revenue is the second largest revenue source for the General Fund, comprising approximately 14% of all revenues. Revenues include business, alcoholic beverage, fire, and life insurance licenses. Business license fees are based on prior year gross revenues and therefore, we do not expect a significant increase in business license collections for this budget year based on the minimal growth in sales tax collections in fiscal year 2025. At the time of budget projections, sales tax collections was up 0.95% when compared to prior year. Since business license revenues are based on the prior year sales tax collections, a 0.95% growth factor was added to business license fees revenue, an increase of \$247,000. Overall, the fiscal year 2026 budget for all business license revenue sources represents an increase of 6.8%, or \$1,797,000, when compared to prior year budget.

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



Business License Fee Source	FY 2026 Adopted Budget	FY 2025 Original Budget	Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
Business License Fees	26,503,000	24,881,000	1,622,000	6.5%
Business License Rebates	(12,700)	(12,700)	--	--
Life Insurance License	950,000	850,000	100,000	11.8%
Fire Insurance License	210,000	210,000	--	--
Alcoholic Bev License	120,000	120,000	--	--
Franchise License	128,615	103,615	25,000	24.1%
Penalties	350,000	300,000	50,000	16.7%
Filing Fees	20,000	20,000	--	--
TOTAL	\$28,268,915	\$26,471,915	\$1,797,000	6.8%

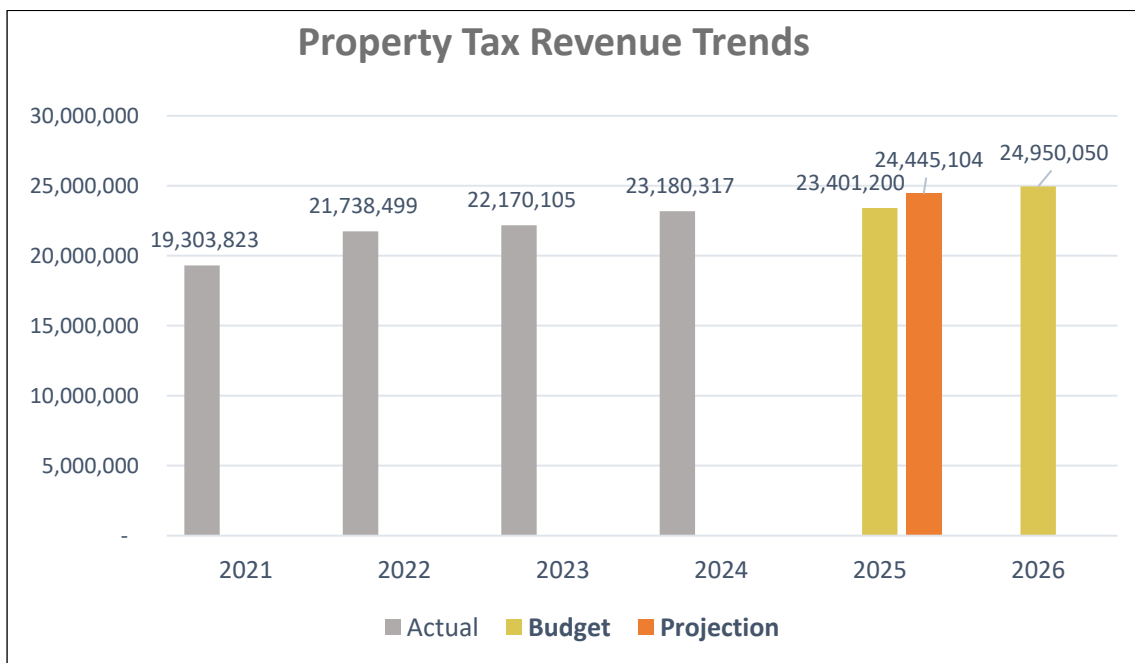
Major Revenue Sources of the City

General Fund

Property Tax

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

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



Property Tax Source	FY 2026 Adopted Budget	FY 2025 Original Budget	Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
Real and Personal	23,045,000	21,549,000	1,496,000	6.9%
Property Tax Rebates	(249,950)	(241,800)	(8,150)	6.4%
Automobile	2,155,000	2,094,000	61,000	2.9%
Other	--	--	--	--
TOTAL	\$24,950,050	\$23,401,200	\$1,548,850	6.6%

Major Revenue Sources of the City

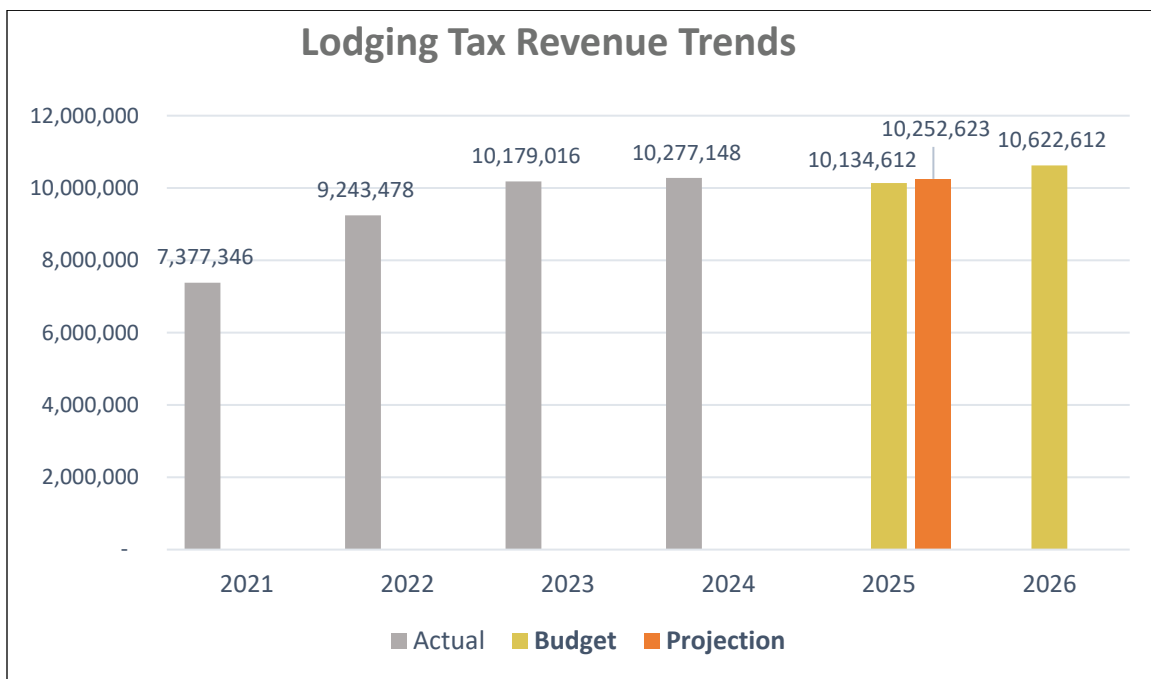
General Fund

Lodging Tax

Lodging tax collections were down 1% when compared to the prior year at time of budget projections. Economic uncertainty and persistent inflation over the past couple of years have reduced disposable income, making travel less affordable for some. In addition, higher energy costs have also increased transportation expenses in some cases. In order to remain conservative and account for future uncertainty surrounding travel, a 4% decrease was assumed on the last quarter of fiscal year 2025 collections for budget projections. This resulted in projected fiscal year 2025 lodging tax collections to be \$10,521,000 which was budgeted for fiscal year 2026.

In contrast, short term rental tax collections were up 39.2% at time of budget projections. To be conservative, the city assumed a 25% increase on the remaining 2025 month's collections. In addition, a conservative 5% growth factor was added to the fiscal year 2025 projected amount. This resulted in a total budget of \$1,212,000 for fiscal year 2026; an increase of \$441,000 over prior year.

Overall, lodging tax and short-term rental collection's cumulative budget is up 4.8%, or \$488,000, when compared to the prior year budget.



Lodging Tax Source	FY 2026 Adopted Budget	FY 2025 Original Budget	Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
Lodging Tax	10,521,000	10,474,000	47,000	0.4%
Lodging Tax Rebates	(1,110,388)	(1,110,388)	--	--
Short Term Rentals	1,212,000	771,000	441,000	57.2%
TOTAL	\$10,622,612	\$10,134,612	\$488,000	4.8%

Major Revenue Sources of the City

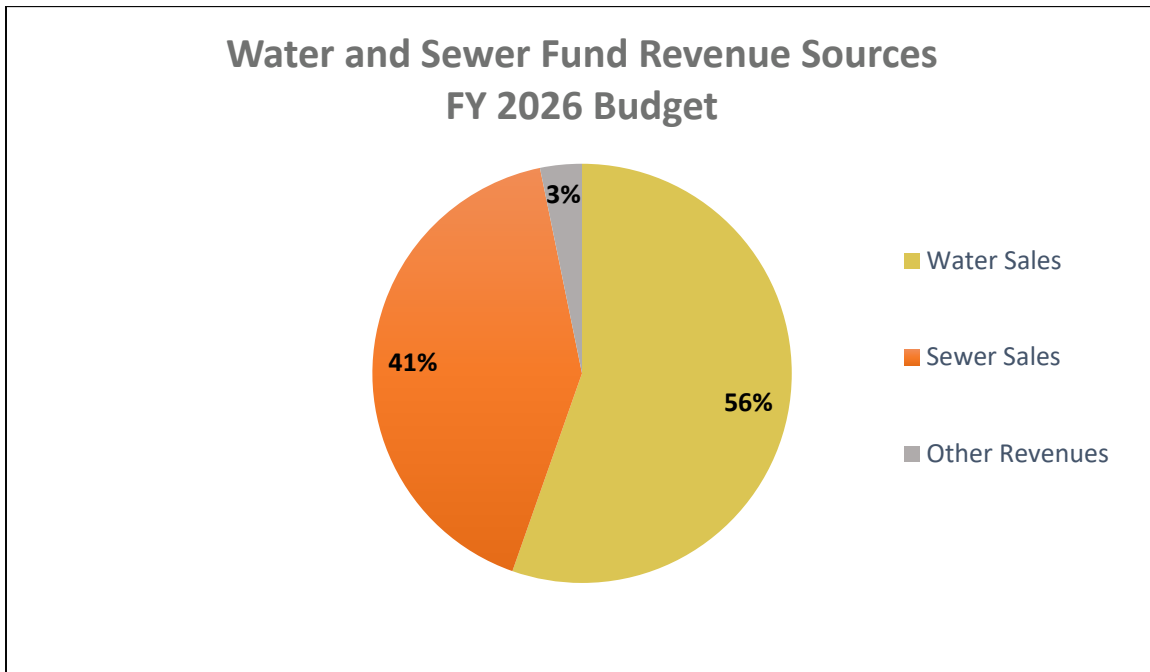
Water and Sewer Fund

Total budgeted revenues for FY 2026 are \$14,914,174 higher than budgeted FY 2025 revenues, representing a 21.0% increase overall. The chart below compares the FY 2026 budget to FY 2025 by major category.

Revenue Category	FY 2026 Adopted Budget	FY 2025 Original Budget	Increase (Decrease) Over Prior Year	% Increase (Decrease) Over Prior Year
Charges for Services	85,937,250	71,021,250	14,916,000	21.0%
Use of Property	34,000	34,000	--	--
Transfers In	44,238	41,064	3,174	7.7%
Cost Reimbursements	41,625	46,625	(5,000)	(10.7%)
TOTAL	\$86,057,113	\$71,142,939	\$14,914,174	21.0%

Water and sewer revenues generated through user fees for water and sewer services (charges for services) are the largest source of revenue, comprising 97% of all revenues as shown in the chart below. Water and sewer revenues are primarily affected by annual rate increases imposed by the City Council, as well as residential and commercial growth within the City. Revenues can also be impacted when weather events affect a customer's usage patterns. In periods of a draught, a customer may use more water and during periods of significant rainfall may use less.

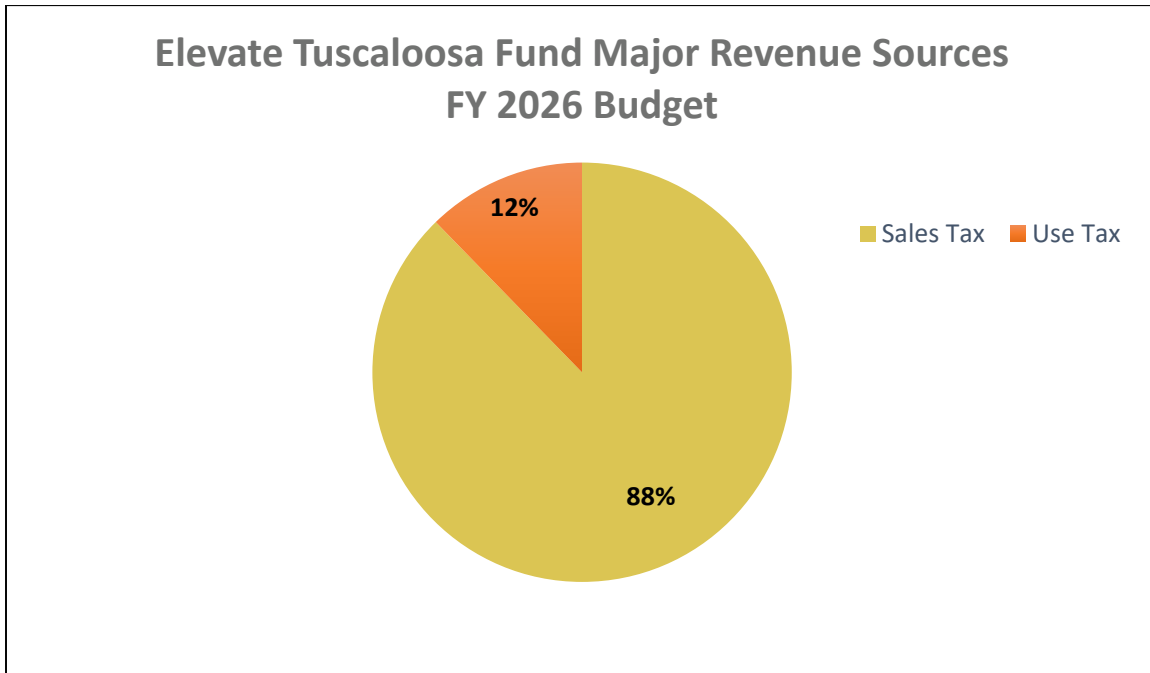
A 9% rate increase was included in the fiscal year 2026 budget including 6% to fund the Ten-Year Water and Sewer Capital plan and 3% to fund Water and Sewer operations.



Major Revenue Sources of the City

Elevate Tuscaloosa Fund

Effective October 1, 2019, the City Council adopted a 1% sales tax increase, known as the Elevate Tuscaloosa Plan. The sales tax increase is expected to generate \$500 million over the next 30 years and will fund various education, workforce development, connectivity, and quality of life enhancements in an effort to raise the standard in Tuscaloosa with a goal of becoming one of the nation's most livable cities. The charts below show a breakdown of the revenue sources for the FY 2026.



Revenue Source	FY 2026 Budget
City Sales Tax	\$23,841,000
Sales Tax Rebates	(277,000)
Sales Tax Penalties/Interest	140,000
Use Tax	3,340,315
Rental Income	--
Grant revenue	--
Cost Reimbursements	--
Other	4,383,400
TOTAL	\$31,427,715

Bond Ratings

An important factor in assessing the economic health of the City and its finances is the credit rating assigned by bond rating agencies. In 2025, Fitch Ratings issued a credit rating of AAA with a rating outlook of stable, while Moody's Investors Service issued a credit rating of Aa1, with a rating outlook of stable. In a media announcement, Fitch Ratings noted the City's growing population trend as "strong," and "financial resilience driven by the combination of its high revenue control assessment and high expenditure control assessment, culminating in an ample budgetary flexibility assessment.". Maintaining these prestigious credit ratings is a high priority of City management and the City Council. "

Legal Debt Limit

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

Per the City's Comprehensive Annual Financial Report, the legal debt margin as of September 30, 2024 is as follows:

City of Tuscaloosa Legal Debt Margin as of September 30, 2024		
Assessed valuation of real and personal property as of September 30, 2024		\$1,756,394,220
Debt limit equal to 20% of assessed valuation		351,278,844
Debt applicable to limit:		
All outstanding debt of the City	347,443,643	
Less those portions not applicable to the debt limit:		
Debt attributable to Amendment 772	(150,765,000)	
Debt attributable to construction of school houses	(8,380,000)	
Debt attributable to water and sewer infrastructure	(108,250,302)	
Total net debt applicable to limit	\$80,048,341	80,048,341
Legal 20% debt margin (available borrowing capacity)		\$271,230,503

FY 2026 Budgeted Debt Service

The charts below detail the principal and interest payments budgeted for each fund for FY 2026:

General Fund					
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 and 2014-A, 2014-C	260,000	309,766	569,766	10,905,000	April 2039
2020-A (Fully 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 (Fully 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	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	

Water and Sewer Fund					
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/B, 2014-A/C	485,000	152,317	637,317	5,345,000	April 2035
2020-B Refunding of 2012-B	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
2022 CWSRF	335,000	141,887	476,887	6,795,000	August 2043
2022 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	August 2055
TOTAL	\$7,295,000	\$6,937,031	\$14,232,031	\$175,915,000	

FY 2026 Budgeted Debt Service (continued)

Elevate Tuscaloosa Fund					
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
Noah's Ark 2.0 LOC	-	290,000	290,000	TBD	TBD
TOTAL	\$2,434,540	\$7,091,981	\$9,526,521	\$136,540,220	

Future Debt Service

A **General Fund** debt issuance is planned for FY 2027 to make significant investments in drainage improvements throughout the City of Tuscaloosa.

During the fiscal year 2022 budget process, the Mayor proposed and Council adopted the **Water and Sewer 10 Year Plan**. This plan included anticipated debt issuances at strategic intervals that would have debt service amounts covered by planned rate increases through FY 2026. In July of 2022, the City issued its first round of debt for this plan. The next issuance was executed in fiscal year 2025. Additional debt service issuances are currently planned for FY 2029 and FY 2034.

Priority projects within **Elevate Tuscaloosa** are fluid and reevaluated by the Elevate Advisory Committee and the Mayor and Council at least annually. Debt issuances and the corresponding debt service as a result of these projects are paid by the 1 cent sales tax enacted during the Elevate Tuscaloosa plan formulation in fiscal year 2019. In 2020, 2022, and 2025 the City issued debt to fund various Elevate Tuscaloosa projects. The next debt issuance is planned for fiscal year 2026.

The City of Tuscaloosa manages certain projects for the **Tuscaloosa County Road Improvement Commission** (TCRIC). Current projects underway include the Martin Luther King Jr. Blvd/Jack Warner Parkway Improvements and the McWright's Ferry Road Extension. These projects are required under House Bill 600 adopted by the Alabama State Legislature in 2016. That House Bill also reorganized the allocation of the 3 cent county-wide sales tax to include direct revenues to the TCRIC. The City of Tuscaloosa and TCRIC have a funding agreement in which the City will manage and issue debt for the projects' construction with reimbursement of debt service amounts guaranteed by the TCRIC's allocation from the 3 cent tax. This next debt issuance is planned for fiscal year 2026 for phase 3 of the MLK/JWP project.

Anticipated debt issuances for these areas include the following:

Future Fiscal Years				
Project Cluster	2026	2027	2028	2029
General Fund	-	\$50,000,000	-	-
Water and Sewer 10-Year Plan	-	-	-	\$75,000,000
Elevate Tuscaloosa Projects	\$42,400,000	-	-	\$32,000,000
Road Improvement Commission	\$45,000,000	-	-	-
Total	\$87,400,000	\$50,000,000	-	\$107,000,000



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Long-term Financial Planning

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

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

Fund Balance and Reserve Policy

As authorized by the City Council and contained in the Tuscaloosa City Code chapter 2, the General Fund and the Water and Sewer Fund Reserve each have a mandatory unencumbered fund balance that should not be budgeted or otherwise designated for expenditure unless there is an ordinance duly adopted by the City Council declaring that the requested expenditure is required by extraordinary circumstances to preserve and protect the health, safety and welfare of the citizens of the City or to make debt service payments that the City cannot otherwise finance. The City's reserve policy requires that at least 20% of 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.

Projected Changes in Fund Balance and Net Position

General Fund Projected Changes in Fund Balance

It is the City's policy to budget conservative revenue growth coupled with full salary expenditures for all vacant positions. Because of this policy, we typically generate a surplus in the General Fund each year through salary savings and revenues exceeding budgeted amounts. Based on historical trends, each year we anticipate a surplus transfer to the General Fund Reserve for Future Improvements Fund.

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

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Projected
Beginning Fund Balance	\$36,529,179	\$56,701,459	\$61,419,629	\$46,640,742	\$70,120,605
Revenues	\$193,008,943	214,276,355	186,240,500	195,238,209	190,916,176
Other financing sources	51,547,473	81,357,310	22,310,109	25,298,092	70,746,704
Total available resources	\$244,556,416.0	\$295,633,665.0	\$208,550,609.0	\$220,536,301.0	\$261,662,880.0
Expenditures	\$171,008,663	203,328,256	183,172,541	191,709,409	206,492,066
Other financing uses	53,375,473	87,587,239	40,156,955	5,347,030	51,351,756
Total expenditures and other uses	\$224,384,136	\$290,915,495	\$223,329,496	\$197,056,439	\$257,843,822
Net change in fund balance	\$20,172,280	\$4,718,170	(\$14,778,887)	\$23,479,862	\$3,819,058
Ending fund balance	\$56,701,459	\$61,419,629	\$46,640,742	\$70,120,604	\$73,939,663
Unassigned fund balance	\$33,116,577	\$31,929,206	34,726,646	34,726,646	36,511,087
Prior year budgeted operating expenditures	\$134,059,254	144,547,695	159,646,029	173,633,232	182,555,436
Unassigned fund balance as a % of prior year operating expenditures	25%	22%	22%	20%	20%
Annual transfer to General Fund Reserve for Future Improvements Fund	\$6,408,727	\$18,033,414	\$16,307,660	\$15,000,000	\$15,000,000

Projected Changes in Fund Balance and Net Position

Water and Sewer Fund Projected Changes in Net Position

It is the City's policy to budget conservative revenue growth coupled with full salary expenditures for all vacant positions. Because of this policy, we typically generate a surplus in the Water and Sewer Fund each year through salary savings and revenues exceeding budgeted amounts.

As authorized by the City Council, the City is required to maintain an unrestricted net position in the Water and Sewer Fund of 20% of current year operating expenditures. Each year, we have maintained this requirement as shown in the chart below.

	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Projected
Beginning Net Position (as restated)	\$254,626,655	\$268,680,103	\$281,704,255	\$307,366,041	\$343,320,488
Operating revenues	\$56,993,133	\$61,221,763	\$72,566,258	\$83,484,757	\$86,362,875
Non-operating revenues	115,320	1,492,736	1,781,270	500,000	500,000
Total revenues	\$57,108,453	62,714,499	74,347,528	83,984,757	86,862,875
Operating expenses	\$37,712,436	\$42,231,781	\$47,611,945	\$35,183,653	\$49,284,640
Non-Operating expenses	2,281,244	5,653,100	3,664,986	3,524,842	6,937,031
Total Expenses	\$39,993,680	47,884,881	51,276,931	38,708,495	56,221,671
Contributions and transfers	\$(3,061,325)	\$ (1,805,466)	\$ 2,591,189	\$(9,321,855)	\$ (10,930,642)
Change in net position	\$14,053,448	13,024,152	25,661,786	35,954,406	19,710,562
Ending net position	\$268,680,103	\$281,704,255	\$307,366,041	\$343,320,447	\$363,031,050
Unrestricted net position	\$16,693,385	\$23,582,022	\$28,832,608	\$35,175,782	\$42,914,454
Unrestricted net position as of % of operating expenditures	44%	56%	61%	100%	87%
Annual transfer to Water & Sewer Reserve for Future Improvements Fund	\$2,826,227.00	\$0	\$0	\$1,000,000.00	\$0

Budgeted Personnel

Summary of FTEs by Function

	2024	2025	2026
General Government	158	166	165
Community Services	10	9	9
Economic Development	48	48	49
Public Works	355	354	343
Culture & Recreation	23	23	24
Public Safety – Police	277	269	269
Public Safety – Fire	260	259	259
Public Safety - Other	91	97	97
Water & Sewer	201	201	204
TOTAL	1,423	1,426	1,419

Summary of FTEs by Fund

	2024	2025	2026
General Fund	1,204	1,207	1,197
Water and Sewer Fund	201	201	204
Elevate Tuscaloosa Fund	18	18	18
TOTAL	1,423	1,426	1,419

New FTEs for FY 2026 by Department

Department	Position	Quantity
Municipal Court	Court Referral Officer I	1
Municipal Court	Court Referral Officer II	1
Arts & Entertainment	Operations & Facilities Director	1
Arts & Entertainment	Accountant	1
Water & Sewer Department	Linear Assets Director	1
Water & Sewer Department	Operations Assistant – Wastewater	2
TOTAL		7

Eliminated FTEs for FY 2026 by Department

Department	Position	Quantity
Fire Rescue	TFR Communications Operations Mgr	1
Police	Police Officer	1
Public Works	Heavy Equipment Operator	1
Public Works	Maintenance Crew Supervisor	1
Public Works	Concrete Finisher	2
TOTAL		6

Frozen FTEs for FY 2026 by Department

Department	Position	Quantity
Public Works	Crew Worker	1
Public Works	Fleet Service Mechanic	1
Public Works	Heavy Equipment Operator	2
Public Works	Concrete Finisher	3
Public Works	Director, Transportation Services	1
TOTAL		8

As part of the FY 2026 budget, 7 positions were added, 6 positions were permanently eliminated, and 8 positions were frozen: a net decrease of 7 positions. Refer to the budget message section for additional details regarding the new personnel for FY 2026.

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 adopted 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 adopted budget is balanced with revenues and expenditures projected to be \$208,509,607. Compared to the FY 2025 original budget, the adopted FY 2026 revenue budget represents an overall budgetary increase of 5.04%. 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 Adopted 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	1,665,200	44,714	2.76%
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	\$ 208,509,607	\$ 9,998,816	5.04%

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 - \$512,500

- 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).
 - \$112,500 for District Attorney's Office 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 Adopted Budget	Increase/ Decrease	Percentage Change
Accounting and Finance	\$ 4,000,112	\$ 5,079,716	\$ 5,434,888	\$ 355,172	6.99%
Airport	920,621	996,469	1,031,574	35,105	3.52%
Arts & Entertainment	3,418,694	3,546,244	3,539,746	(6,498)	-0.18%
Community & Neighborhood Service	705,567	872,059	926,344	54,285	6.22%
Construction, Facilities & Grounds	12,872,681	14,692,103	15,358,916	666,813	4.54%
Council	543,746	658,496	703,710	45,214	6.87%
Environmental Services	9,613,722	10,218,073	11,483,961	1,265,888	12.39%
Fire Rescue	34,783,115	35,679,060	35,315,663	(363,397)	-1.02%
Human Resources	3,229,547	3,626,965	3,532,547	(94,418)	-2.60%
Information Technology	8,210,303	8,578,938	9,172,476	593,538	6.92%
Municipal Court	1,157,600	1,493,617	1,764,463	270,846	18.13%
Office of Operations	904,412	1,251,104	1,080,004	(171,100)	-13.68%
Office of the City Attorney	2,499,989	2,797,092	2,935,738	138,646	4.96%
Office of the City Engineer	1,829,576	2,444,232	2,721,550	277,318	11.35%
Office of the Mayor	788,742	825,252	905,469	80,217	9.72%
Office of Urban Development	3,746,544	4,262,899	4,397,677	134,778	3.16%
Police	40,816,409	43,940,690	46,951,830	3,011,140	6.85%
Public Works	11,482,502	12,918,162	12,265,341	(652,821)	-5.05%
Strategic Communications	1,870,619	2,101,441	1,764,469	(336,972)	-16.04%
Other Operating	41,736,060	28,147,347	32,492,416	4,345,069	15.44%
Agencies	13,769,732	14,380,832	14,730,825	349,993	2.43%
Total	\$ 198,900,295	\$ 198,510,791	\$ 208,509,607	\$ 9,998,816	5.04%

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 adopted FY 2026 budget includes a 3% cost of living adjustment and one step increase for non-public safety personnel.
- The adopted 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 adopted FY 2026 budget includes an 8.3% increase to health insurance premiums from Blue Cross Blue Shield.
- The adopted FY 2026 budget includes a \$50,000 transfer to the Health Insurance Fund.
- The adopted FY 2026 budget includes a one-time healthcare cost stipend for all full-time employees. Non-public safety employees will receive \$250 and public safety employees will receive \$500.

Capital Equipment Investments

- The adopted 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), Arts Council, and Tuscaloosa Tourism & Sports (TTSC), and District Attorney's office .
- PARA:
 - Agency funding contract reduced by \$239,113 due to the transition of park maintenance responsibilities for certain parks from PARA to the
 - Agency funding contract also reduced by \$165,240, 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 \$165,240, with that amount being transferred from PARA.
- TTSC:
 - Agency funding contract increased by \$37,500.
- District Attorney's Office:
 - Agency funding contract increased by \$150,000. This increase will be offset with opioid funding for eligible uses.

Contingency

- The FY 2026 adopted budget provides a contingency balance of \$675,702.

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 Adopted
GENERAL FUND REVENUES					
Taxes	108,449,182	108,148,812	108,148,812	99,460,776	112,985,662
Licenses and Permits	29,201,206	27,568,775	27,568,775	30,701,166	30,078,257
Fines and Penalties	2,264,395	1,940,025	2,021,718	1,979,247	1,807,877
Use of Property	141,011	263,317	263,317	331,612	272,757
Charges for Services	2,842,180	3,162,291	3,162,291	2,627,350	3,548,104
Intergovernmental Revenues	26,810,839	26,203,744	26,276,427	21,692,994	26,243,700
Other Operating	3,582,423	1,620,486	1,841,977	3,673,920	1,665,200
Transfers from Other Funds	21,610,996	22,556,943	24,489,178	13,667,676	24,593,949
Cost Reimbursements	7,491,045	7,046,398	7,329,128	7,835,971	7,314,101
TOTAL GENERAL FUND REVENUES	202,393,276	198,510,791	201,101,623	181,970,713	208,509,607
GENERAL FUND EXPENDITURES					
Accounting and Finance	4,000,112	5,079,716	5,079,716	4,405,410	5,434,888
Airport	920,621	996,469	980,434	889,613	1,031,574
Arts & Entertainment	3,418,694	3,546,244	3,551,444	2,932,006	3,539,746
Community & Neighborhood Services	705,567	872,059	872,059	746,463	926,344
Construction, Facilities, & Grounds	12,872,681	14,692,103	14,697,436	13,446,439	15,358,916
Council	543,746	658,496	719,204	500,451	703,710
Environmental Services	9,613,722	10,218,073	11,120,319	10,642,870	11,483,961
Fire Rescue	34,783,115	35,679,060	35,896,376	35,791,598	35,315,663
Human Resources	3,229,547	3,626,965	3,626,965	3,360,214	3,532,547
Information Technology	8,210,303	8,578,938	8,824,915	7,999,563	9,172,476
Municipal Court	1,157,600	1,493,617	1,493,617	1,383,471	1,764,463
Office of Operations	904,412	1,251,104	1,251,104	1,062,194	1,080,004
Office of the City Attorney	2,499,989	2,797,092	2,797,092	2,489,183	2,935,738
Office of the City Engineer	1,829,576	2,444,232	2,444,232	2,094,533	2,721,550
Office of the Mayor	788,742	825,252	885,252	854,188	905,469
Office of Urban Development	3,746,544	4,262,899	4,262,899	3,645,261	4,397,677
Police	40,816,409	43,940,690	44,338,471	40,376,522	46,951,830
Public Works	11,482,502	12,918,162	12,270,593	9,791,252	12,265,341
Strategic Communications	1,870,619	2,101,441	2,207,751	1,912,383	1,764,469
Other Operating	41,736,060	28,147,347	29,818,347	21,301,707	32,492,416
Agencies	13,769,732	14,380,832	14,389,832	14,426,605	14,730,825
TOTAL GENERAL FUND EXPENDITURES	198,900,295	198,510,791	201,528,057	180,051,926	208,509,607

Account		2024 Actual	Original Budget	Revised Budget	2025 Actual	2026 Adopted
TAXES						
10100050-0101	Sales Tax	47,286,057	47,223,000	47,223,000	42,923,467	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	6,036,098	6,680,000
10100050-0103	Sales Tax Liquor	249,657	450,000	450,000	395,732	450,000
10100050-0104	Sales Tax Pen & Int	304,532	240,000	240,000	307,146	240,000
10100050-0105	Use Tax - Internet	8,317,051	8,243,000	8,243,000	7,852,714	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	1,961,410	2,155,000
10100050-0203	Ad Valorem Tax-Prior Years	-	-	-	821	-
10100050-0302	Liquor Tax	3,600,671	3,537,000	3,537,000	3,234,660	3,637,000
10100050-0303	Wine Tax	87,955	90,000	90,000	74,372	85,000
10100050-0304	Rental Tang Per Prop T	1,209,910	1,164,000	1,164,000	1,138,439	1,346,000
10100050-0306	Lodging Tax	10,720,860	10,474,000	10,474,000	9,000,455	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	489,311	518,000
10100050-0309	Dwelling Tax	4,620,942	4,303,000	4,303,000	3,779,592	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	539,127	1,000,000
10100050-0312	Lodging Tax - S/T Rentals	859,198	771,000	771,000	881,787	1,212,000
TOTAL TAXES		108,449,182	108,148,812	108,148,812	99,460,776	112,985,662

**GENERAL FUND
REVENUES**

Account		2024 Actual	Original Budget	Revised Budget	2025 Actual	2026 Adopted
LICENSES AND PERMITS						
10100055-0401	Privilege License	25,129,372	24,681,000	24,681,000	25,842,311	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	1,239,939	950,000
10100055-0403	Fire Insurance License	261,403	210,000	210,000	202,986	210,000
10100055-0404	Alcoholic Bev License	138,050	120,000	120,000	131,708	120,000
10100055-0405	Filing Fee	27,342	20,000	20,000	26,789	20,000
10100055-0406	Franchise License	170,826	103,615	103,615	392,070	128,615
10100055-0407	Penalties	386,830	300,000	300,000	512,180	350,000
10100055-0408	Election Filing Fee	-	-	-	3,850	-
10100055-0409	Business Privilege License	214,480	200,000	200,000	208,754	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	1,955,678	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	36,663	25,000
10100055-0509	Sewer Tap Permits	8,064	4,000	4,000	4,790	3,500
10100055-0513	Water Meter Connect Fee	-	-	-	(10,690)	-
10100055-0520	PS- Special Event App Fee	2,910	1,500	1,500	3,405	2,000
TOTAL LICENSES AND PERMITS		29,201,206	27,568,775	27,568,775	30,701,166	30,078,257

Account		2024 Actual	Original Budget	Revised Budget	2025 Actual	2026 Adopted
FINES AND PENALTIES						
10100060-0601	Municipal Court Clearing	-	-	-	231,972	-
10100060-0602	State General Fund	(0)	-	-	-	-
10100060-0603	Fair Trial Tax	-	-	-	6,442	-
10100060-0604	Crime Victim Comp Fund	(0)	-	-	-	-
10100060-0605	State Drivers Ed Fund	0	-	-	-	-
10100060-0606	Peace Off Ann & Ben Fu	(0)	-	-	-	-
10100060-0607	Public Defenders Fund	6,777	-	-	1,290	-
10100060-0608	Failure To Appear / Writ Fee	178,812	150,000	150,000	156,947	150,000
10100060-0610	Recovery Unit And Other	10,160	8,500	8,500	6,362	8,500
10100060-0611	City Court Costs/Jail Muni Bbf	140,053	130,000	130,000	111,627	130,000
10100060-0612	Criminal Littering Fund	-	-	-	2,774	-
10100060-0613	City Fines/Bond Forfeiture	1,058,871	900,000	900,000	735,494	900,000
10100060-0614	Criminal Hist Proc Fee	0	-	-	-	-
10100060-0615	Impaired Drivers-State	-	-	-	-	-
10100060-0616	Imp Drivers-City	375	300	300	390	300
10100060-0617	DNA Database Fund	(0)	-	-	-	-
10100060-0618	Chemical Equip Trust Fund	(0)	-	-	8	-
10100060-0619	AL Forensic Trust Fund	0	-	-	392	-
10100060-0620	Mun Corrections Fund	(0)	-	-	-	-
10100060-0622	Forensic Trust - City	234	100	100	230	200
10100060-0624	PY Unclaimed Cash Bonds	-	-	-	-	36,466
10100060-0625	City Court Over/Short	13,259	-	-	4,636	-
10100060-0626	Copy/Records Fee	15,932	15,000	15,000	15,264	15,000
10100060-0627	DI Assessment	-	-	-	(331)	-
10100060-0629	Adv Tech Data Fund	-	-	-	(69)	-
10100060-0630	Mun General Fund - Ect	-	-	-	-	-
10100060-0631	Drug Docket Fee	-	-	-	(150)	-
10100060-0633	DA Solicitors Fee	(0)	-	-	-	-
10100060-0634	Convenience Fee	470	475	475	139	250
10100060-0635	Citizenship Trust Fund	-	100,000	100,000	-	-
10100060-0636	Diversion Training Tech (TPD)	115,702	-	77,333	94,651	-
10100060-0637	Diversion Indigent Treatment	117,866	-	4,360	92,786	-
10100060-06371	Diversion Indigent Treatment	-	25,926	25,926	-	25,925
10100060-0638	Diversion General Fund	242,233	245,000	245,000	186,352	245,000
10100060-06361	PY Fund Bal-Mun Crt (TR TECH)	-	111,324	111,324	-	-

**GENERAL FUND
REVENUES**

Account	2024 Actual	Original Budget	Revised Budget	2025 Actual	2026 Adopted
FINES AND PENALTIES (continued)					
10100060-0640 State Judicial Admin	0	-	-	-	-
10100060-0641 Mun Court Jud Admin BBFF	(0)	-	-	-	-
10100060-0645 Circuit Judge Admin	-	-	-	-	-
10100060-0647 Circuit Clerk Admin	-	-	-	-	-
10100060-0648 Dept Of Public Health	-	-	-	150	-
10100060-0693 Impaired Driving Prevention	-	-	-	-	-
10100060-0698 Expungement Revenue	2,800	2,400	2,400	2,000	2,000
10100060-0701 Parking Tickets	217,653	150,000	150,000	173,981	150,000
10100060-0702 Wrecker Service	7,312	1,000	1,000	13,977	7,000
10100060-0703 Sex Offender Fines	1,624	-	-	1,943	-
10100060-0704 Red Light Cameras	134,262	100,000	100,000	139,879	100,000
10100060-0705 Drug Testing Fees	-	-	-	-	37,236
TOTAL FINES AND PENALTIES	2,264,395	1,940,025	2,021,718	1,979,247	1,807,877

**GENERAL FUND
REVENUES**

Account		2024 Actual	Original Budget	Revised Budget	2025 Actual	2026 Adopted
USE OF PROPERTY						
10100065-0901	Rents	13,757	13,757	13,757	13,769	13,757
10100065-0903	Airport Hanger Rent	259,386	249,560	249,560	317,843	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	331,612	272,757



GENERAL FUND REVENUES

Account		2024 Actual	Original Budget	Revised Budget	2025 Actual	2026 Adopted
CHARGES FOR SERVICES						
10100070-1101	Garbage Collection	2,837,580	3,162,291	3,162,291	2,627,350	3,548,104
10100070-1803	Recovered Bad Debts	4,600	-	-	-	-
TOTAL CHARGES FOR SERVICES		2,842,180	3,162,291	3,162,291	2,627,350	3,548,104

**GENERAL FUND
REVENUES**

Account		2024 Actual	Original Budget	Revised Budget	2025 Actual	2026 Adopted
INTERGOVERNMENTAL REVENUES						
10100075-1201	Sales Tax - Public School Bond	23,515,600	23,451,000	23,451,000	19,336,200	23,460,000
10100075-120101	S/T- Public School Bond Contra	(23,515,600)	(23,451,000)	(23,451,000)	(19,336,200)	(23,460,000)
10100075-1202	Road And Bridge Tax	1,323,268	1,281,498	1,281,498	1,376,932	1,320,000
10100075-1204	Beer Tax-Wholesaler	383,274	371,000	371,000	261,990	375,000
10100075-1205	Local Gasoline Tax	691,236	693,000	693,000	565,796	681,000
10100075-1207	Casual Sales Tax-Autos	666,390	608,000	608,000	647,221	650,000
10100075-1209	County Sales Tax-19% City Share	22,339,820	22,272,000	22,272,000	18,369,390	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	21,211	24,000
10100075-1322	Adeca Traffic Grant	57,750	-	-	34,607	-
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	21,692,994	26,243,700

Account		2024 Actual	Original Budget	Revised Budget	2025 Actual	2026 Adopted
OTHER OPERATING						
10100080-6391	PY LESO Auction Sales	-	59,986	86,813	-	-
10100080-1403	Interest Income-Checking	1,275,075	-	-	1,287,157	-
10100080-1429	Interest Income- Payment Plan	7,188	-	-	5,260	-
10100080-1430	Interest Income - Debt Service	42,082	-	-	34,457	-
10100080-1437	Int Income - Leases GASB 87	190,177	-	-	-	-
10100080-1501	Other Operating	1,205	800	800	1,267	800
10100080-1502	Police Miscellaneous	80,005	95,000	95,000	106,117	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	-	-	11,908	-
10100080-1523	Mayors 5K	75,610	56,100	56,100	75,631	56,100
10100080-1524	Human Trafficking Task Force	22,310	-	-	31,178	-
10100080-1535	Auction Sales	212,437	50,000	50,000	126,063	50,000
10100080-1536	Auction Sales - TPD LESO Funds	41,389	-	12,814	648,678	-
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	421,666	400,000
10100080-1562	RMKT- Farmers Booth Fees	14,370	8,000	8,000	11,920	9,000
10100080-1563	RMKT- Artist Booth Fees	11,540	9,000	9,000	12,300	9,000
10100080-1564	RMKT- Catering Royalties	55,568	50,000	50,000	57,423	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	25,038	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	41,522	20,000
10100080-1583	Special Event Sponsorships	23,450	20,000	20,000	27,575	20,000

**GENERAL FUND
REVENUES**

Account	2024 Actual	Original Budget	Revised Budget	2025 Actual	2026 Adopted
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	41,478	35,000
10100080-1592 PY Fund Bal - District Enhancement	-	-	10,708	-	-
10100080-1596 Opioid Settlement Revenues	520,532	387,500	387,500	-	512,500
10100080-1899 Misc Income	16,522	-	-	1,052	-
TOTAL OTHER OPERATING	3,582,423	1,620,486	1,841,977	3,673,920	1,665,200

**GENERAL FUND
REVENUES**

Account		2024 Actual	Original Budget	Revised Budget	2025 Actual	2026 Adopted
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	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	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	13,667,676	24,593,949

**GENERAL FUND
REVENUES**

Account		2024 Actual	Original Budget	Revised Budget	2025 Actual	2026 Adopted
COST REIMBURSEMENTS						
10100090-1550	Insurance Proceeds	291,798	-	282,730	544,771	-
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	65,907	45,000
10100090-9906	Cost Reim-Legal	686	-	-	433	-
10100090-9908	Cost Reim-Police	266,224	209,000	209,000	249,972	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	20,335	14,000
10100090-9912	Cost Reim-TDOT	131,751	145,000	145,000	209,874	145,000
10100090-9915	Cost Reim-Env Services	28,743	26,500	26,500	43,341	27,000
10100090-9916	Cost Reim-BOE School Guards	45,500	69,601	69,601	39,471	84,285
10100090-9921	Cost Reim-Mayor/Clerk	4,229	-	-	13,731	-
10100090-9925	Cost Reim-Recycling	239,131	120,000	120,000	235,528	200,000
10100090-9942	Cost Reim-Human Resources	70	-	-	30	-
10100090-9944	Cost Reim-Preservation	1,925	1,750	1,750	2,575	1,750
10100090-9947	Cost Reim-PATA Fuel	244,026	300,000	300,000	222,643	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	63,046	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	7,329,128	7,835,971	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 Adopted</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Budgets & Financial Reporting	\$ 2,827,826	\$ 2,950,037	\$ 122,211	4.3%
Purchasing	186,601	197,137	10,536	5.6%
Revenue & Financial Services	2,065,289	2,287,714	222,425	10.8%
Total	\$ 5,079,716	\$ 5,434,888	\$ 355,172	7.0%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 4,452,729	\$ 4,875,425	\$ 422,696	9.5%
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	\$ 5,434,888	\$ 355,172	7.0%

Accounting & Finance Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$422,696 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. TCRIC/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

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	1,635,476	1,936,804
10101010-101501	Salary Reimbursement - Grants	(5,108)	(1,000)	(1,000)	(3,335)	(1,000)
10101010-1021	Stipend	-	-	-	-	4,750
10101010-1030	Wages	646	9,000	9,000	8,514	-
10101010-2010	Employee Insurance	151,938	203,416	203,416	174,051	221,307
10101010-2025	State Pension	133,498	174,936	174,936	150,061	198,681
10101010-2029	Medicare Tax	23,089	26,043	26,043	23,018	26,763
10101010-2030	Social Security	98,726	111,306	111,306	98,420	114,398
10101010-3007	Auditing	102,000	102,000	102,000	104,100	107,000
10101010-3100	Outside Services	227,742	236,500	236,500	204,076	236,500
10101010-3110	Machine Rental	7,896	10,000	10,000	8,661	9,000
10101010-3137	Postage & Freight	10,458	8,500	8,500	9,453	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	5,081	5,000
10101010-3170	Repairs & Supplies	1,900	4,500	4,500	2,424	4,500
10101010-3210	Travel/Education	8,533	23,300	23,300	6,596	20,000
10101010-3212	Car Allowance	18,964	17,908	17,908	26,219	32,746
10101010-3214	Books/Dues/Subscriptions	4,353	9,033	9,033	3,191	7,500
10101010-3231	Telephone	7,934	8,400	8,400	6,546	5,689
TOTAL A&F - BUDGETS AND FINANCIAL REPORTING		2,457,079	2,827,826	2,827,826	2,471,063	2,950,037

GENERAL FUND
ACCOUNTING & FINANCE

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
A&F - PURCHASING						
10101011-1005	Beer Tax Bonus	393	464	464	437	438
10101011-1015	Salaries	133,618	141,040	141,040	137,068	147,450
10101011-1021	Stipend	-	-	-	-	500
10101011-2010	Employee Insurance	13,945	15,614	15,614	15,610	16,907
10101011-2025	State Pension	11,677	14,055	14,055	13,594	15,853
10101011-2029	Medicare Tax	1,879	1,947	1,947	1,926	2,039
10101011-2030	Social Security	8,036	8,323	8,323	8,234	8,716
10101011-3085	Property Insurance	(13,864)	-	-	(344)	-
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	3,350	1,550
10101011-3212	Car Allowance	2,400	2,508	2,508	2,508	2,584
10101011-3214	Books/Dues/Subscriptions	744	650	650	235	650
TOTAL A&F - PURCHASING		161,126	186,601	186,601	183,131	197,137

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	1,176,586	1,578,114
10101030-1021	Stipend	-	-	-	-	5,250
10101030-1030	Wages	-	9,000	9,000	-	9,000
10101030-2010	Employee Insurance	126,428	225,161	225,161	157,567	246,959
10101030-2025	State Pension	84,820	132,408	132,408	115,129	165,454
10101030-2029	Medicare Tax	14,139	18,880	18,880	16,207	21,096
10101030-2030	Social Security	60,455	80,694	80,694	69,300	90,169
10101030-3010	Auto-Fuel & Oil	643	795	795	409	795
10101030-3015	Auto-Maintenance	1,079	525	525	2,544	525
10101030-3100	Outside Services	300	-	-	-	-
10101030-3110	Machine Rental	5,481	5,600	5,600	6,170	5,600
10101030-3137	Postage & Freight	16,996	14,000	14,000	19,198	28,000
10101030-3138	Operating Forms	4,902	4,000	4,000	2,648	4,000
10101030-3155	Office Supplies	5,089	6,500	6,500	7,030	6,500
10101030-3170	Repairs & Supplies	-	21,625	21,625	19,120	10,000
10101030-3210	Travel/Education	8,501	15,355	15,355	14,142	15,000
10101030-3212	Car Allowance	18,168	26,824	26,824	22,998	29,906
10101030-3214	Books/Dues/Subscriptions	1,378	1,560	1,560	7,683	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	7,421	10,344
10101030-3999	Miscellaneous Expense	60	-	-	60	-
10101030-4010	Equipment	-	109,000	109,000	100,435	50,000
TOTAL A&F - REVENUE AND FINANCIAL SERVICES		1,381,908	2,065,289	2,065,289	1,751,216	2,287,714

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 Adopted</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Airport	\$ 996,469	\$ 1,031,574	\$ 35,105	3.5%
Total	\$ 996,469	\$ 1,031,574	\$ 35,105	3.5%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 755,801	\$ 797,536	\$ 41,735	5.5%
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	\$ 1,031,574	\$ 35,105	3.5%

Tuscaloosa National Airport Budget Highlights

- »» Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$41,735 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 Adopted
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	550,224	598,423
10107050-1021	Stipend	-	-	-	-	2,000
10107050-1025	Salary Overtime	8,142	10,500	10,500	7,366	11,500
10107050-1030	Wages	20,985	24,000	24,000	19,405	28,000
10107050-2010	Employee Insurance	71,589	80,727	80,727	73,605	80,064
10107050-2025	State Pension	47,205	55,837	55,837	54,757	62,996
10107050-2029	Medicare Tax	7,732	8,319	8,319	7,974	8,744
10107050-2030	Social Security	33,060	35,561	35,561	34,097	37,377
10107050-3010	Auto-Fuel & Oil	6,488	10,000	10,000	5,140	10,000
10107050-3015	Auto-Maintenance	22,738	28,550	28,550	23,758	28,550
10107050-3100	Outside Services	55,532	86,000	69,965	40,938	76,500
10107050-3106	Toll Bridge	92	150	150	18	150
10107050-3110	Machine Rental	1,227	1,500	1,500	1,009	3,000
10107050-3137	Postage & Freight	45	200	200	34	200
10107050-3155	Office Supplies	1,020	1,000	1,000	665	1,000
10107050-3170	Repairs & supplies	22,885	17,451	17,451	15,881	19,351
10107050-3186	Power-Runway Lights	18,473	17,917	17,917	13,864	17,917
10107050-3210	Travel/Education	7,200	7,400	7,400	1,671	4,000
10107050-3212	Car Allowance	-	-	-	5,000	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	3,733	6,500
10107050-3225	Uniforms/Prot Clothing	3,365	2,000	2,000	2,604	2,500
10107050-3231	Telephone	11,323	10,000	10,000	12,673	10,870
10107050-3999	Miscellaneous Expense	5,872	5,000	5,000	3,234	5,000
10107050-4010	Equipment	726	4,500	4,500	1,876	-
10107050-4170	Capital Repairs/Improvements	22,180	-	-	-	-
TOTAL AIRPORT		920,621	996,469	980,434	889,613	1,031,574



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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				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Adopted</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Administration	\$ 164,130	\$ 172,421	\$ 8,291	5.1%
Gateway	261,914	195,007	(66,907)	-25.5%
Amphitheater	1,452,713	959,984	(492,729)	-33.9%
River Market	543,960	543,369	(591)	-0.1%
Holidays At The Plaza	282,040	267,406	(14,634)	-5.2%
Other Special Events	549,789	899,594	349,805	63.6%
Saban Center	291,698	501,965	210,267	72.1%
Total	\$ 3,546,244	\$ 3,539,746	\$ (6,498)	-0.2%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 2,077,582	\$ 2,305,023	\$ 227,441	10.9%
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	\$ 3,539,746	\$ (6,498)	-0.2%

Arts & Entertainment Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$227,441 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



**GENERAL FUND
ARTS & ENTERTAINMENT**

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
A&E - ADMINISTRATION						
10109060-1015	Salaries	126,465	128,595	128,595	123,116	134,439
10109060-1021	Stipend	-	-	-	-	250
10109060-2010	Employee Insurance	6,905	7,732	7,732	7,729	8,372
10109060-2025	State Pension	9,779	11,533	11,533	10,982	13,149
10109060-2029	Medicare Tax	1,878	1,827	1,827	1,834	1,912
10109060-2030	Social Security	8,031	7,810	7,810	7,844	8,171
10109060-3015	Auto - Maintenance	-	670	670	-	-
10109060-3212	Car Allowance	5,484	5,731	5,731	5,736	5,909
TOTAL A&E-ADMINISTRATION		158,765	164,130	164,130	157,459	172,421

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
A&E - GATEWAY						
10109062-1005	Beer Tax Bonus	583	464	464	219	219
10109062-1015	Salaries	114,972	120,727	120,727	68,839	74,026
10109062-1021	Stipend	-	-	-	-	250
10109062-1025	Salary Overtime	-	-	-	202	-
10109062-1030	Wages	36,373	30,414	30,414	21,301	30,414
10109062-2010	Employee Insurance	20,828	23,322	23,322	15,591	16,885
10109062-2025	State Pension	9,959	11,969	11,969	7,263	8,405
10109062-2029	Medicare Tax	2,039	4,049	4,049	1,190	2,369
10109062-2030	Social Security	8,720	17,305	17,305	5,090	10,124
10109062-3100	Outside Services	17,005	18,000	18,000	17,005	18,000
10109062-3110	Machine Rental	2,157	2,366	2,366	1,949	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	167	250
10109062-3225	Uniforms/Prot Clothing	144	350	350	276	350
10109062-3230	Utilities	26,562	25,998	25,998	22,262	25,998
10109062-3231	Telephone	2,270	3,000	3,000	1,219	1,651
10109062-3515	Marketing	355	-	-	-	-
10109062-3525	Gateway - Event Expenses	3,307	-	-	-	-
10109062-3999	Miscellaneous Expense	-	500	500	60	500
TOTAL A&E-GATEWAY		254,665	261,914	261,914	162,972	195,007

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	550,636	420,768
10109063-1021	Stipend	-	-	-	-	2,000
10109063-1025	Salary Overtime	132,087	144,427	144,427	103,194	144,427
10109063-1030	Wages	4,956	14,965	14,965	3,932	14,965
10109063-1045	Holiday Pay	3,048	-	-	3,043	-
10109063-2010	Employee Insurance	73,506	97,497	97,497	76,196	67,395
10109063-2020	Fire - Police Pension	8,311	-	-	7,703	-
10109063-2025	State Pension	51,718	58,910	58,910	58,187	44,120
10109063-2029	Medicare Tax	9,300	12,156	12,156	9,160	9,294
10109063-2030	Social Security	36,653	51,962	51,962	36,363	39,725
10109063-3010	Auto - Fuel & Oil	7,150	6,500	6,500	3,814	6,500
10109063-3015	Auto - Maintenance	11,072	18,560	18,560	7,925	18,560
10109063-3100	Outside Services	233,641	239,180	239,180	70,607	23,180
10109063-3110	Machine Rental	2,674	4,000	4,000	965	4,000
10109063-3111	Office Rent	9,480	14,280	14,280	9,480	14,280
10109063-3137	Postage & Freight	1,130	1,500	1,500	1,173	1,500
10109063-3138	Operating Forms	1,657	1,600	1,600	970	1,600
10109063-3155	Office Supplies	120	1,400	1,400	1,461	1,400
10109063-3156	Maintenance Contracts	31,886	35,000	35,000	34,097	35,000
10109063-3170	Repairs & Supplies	29,958	29,650	34,650	27,585	29,650
10109063-3188	Furniture Supplies	1,353	2,000	2,000	-	2,000
10109063-3210	Travel/Education	23,716	18,000	18,000	12,424	18,000
10109063-3214	Books/Dues/Subscriptions	4,591	5,935	5,935	4,734	5,935
10109063-3225	Uniforms/Prot Clothing	5,540	6,540	6,540	4,148	6,540
10109063-3231	Telephone	11,166	26,520	21,520	11,139	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	1,044,595	959,984

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
A&E - RIVERMARKET						
10109064-1005	Beer Tax Bonus	540	464	464	656	657
10109064-1015	Salaries	177,360	195,405	195,405	189,914	204,291
10109064-1021	Stipend	-	-	-	-	750
10109064-1025	Salary Overtime	822	-	902	902	-
10109064-1030	Wages	114,349	152,050	151,148	108,371	152,050
10109064-2010	Employee Insurance	23,992	31,041	31,041	16,116	16,749
10109064-2025	State Pension	15,055	18,848	18,848	18,331	21,345
10109064-2029	Medicare Tax	4,030	4,682	4,682	4,220	5,022
10109064-2030	Social Security	17,234	20,011	20,011	18,044	21,462
10109064-3010	Auto - Fuel & Oil	134	70	70	35	70
10109064-3015	Auto - Maintenance	389	326	326	175	326
10109064-3034	In-Kind Trades	10,630	-	-	-	-
10109064-3100	Outside Services	6,906	7,245	7,245	6,906	7,245
10109064-3110	Machine Rental	1,905	2,676	2,676	402	2,676
10109064-3137	Postage & Freight	496	150	707	707	150
10109064-3138	Operating Forms	507	400	400	243	400
10109064-3155	Office Supplies	747	500	693	693	500
10109064-3170	Repairs & Supplies	7,470	5,000	5,385	5,385	5,000
10109064-3188	Furniture Supplies	2,609	3,500	3,500	2,681	3,500
10109064-3210	Travel/Education	8,784	8,877	9,551	10,400	8,877
10109064-3214	Books/Dues/Subscriptions	3,227	3,335	3,335	3,766	3,335
10109064-3225	Uniforms/Prot Clothing	1,290	1,700	2,147	2,147	1,700
10109064-3231	Telephone	4,708	4,000	4,000	4,330	3,584
10109064-3515	Marketing	3,157	6,080	6,080	5,448	6,080
10109064-3520	RMKT- Farmers Event Expenses	11,572	12,000	14,944	10,292	12,000
10109064-3525	RMKT- City Event Expenses	4,341	10,000	10,000	11,739	10,000
10109064-3530	RMKT- Rental Event Expenses	93,613	50,000	50,000	78,207	50,000
10109064-3536	RMKT-Farmers SNAP/EBT PMTS	29,113	5,000	5,000	25,250	5,000
10109064-3998	CC Merchant Fees	11,388	-	-	10,370	-
10109064-3999	Miscellaneous Expense	-	600	600	785	600
TOTAL A&E - RIVERMARKET		556,368	543,960	549,160	536,513	543,369



**GENERAL FUND
ARTS & ENTERTAINMENT**

Account	2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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 Adopted
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	17,428	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	253,788	267,406

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	229,511	508,087
10109068-1021	Stipend	-	-	-	-	1,000
10109068-1025	Salary Overtime	21,041	27,463	27,463	28,447	27,463
10109068-2010	Employee Insurance	19,836	22,289	22,289	21,357	72,924
10109068-2020	Fire - Police Pension	2,543	-	-	3,368	-
10109068-2025	State Pension	15,709	22,816	22,816	21,030	48,620
10109068-2029	Medicare Tax	3,146	3,566	3,566	3,615	6,938
10109068-2030	Social Security	12,551	15,244	15,244	14,263	29,646
10109068-3010	Auto - Fuel & Oil	155	-	-	195	300
10109068-3015	Auto - Maintenance	-	-	-	715	-
10109068-3034	In-Kind Trades	50,231	-	-	-	-
10109068-3110	Machine Rental	3,555	3,600	3,600	4,220	3,600
10109068-3138	Operating Forms	59	250	250	-	250
10109068-3155	Office Supplies	1,423	1,400	1,400	994	1,400
10109068-3170	Repairs & Supplies	3,226	7,500	7,500	13,775	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	6,207	4,585
10109068-3225	Uniforms/Prot Clothing	643	600	600	595	600
10109068-3231	Telephone	1,673	5,920	5,920	1,723	5,920
10109068-3525	City Event Expenses	24,959	23,850	23,850	11,981	23,850
10109068-3526	Elevate Events	5,452	10,000	10,000	5,078	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	-	-	1,148	-
10109068-3999	Miscellaneous Expense	3,135	7,240	7,240	2,159	7,240
TOTAL A&E - OTHER SPECIAL EVENTS		523,811	549,789	549,789	496,810	899,594

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
TOTAL A&E - SABAN CENTER						
10109069-1005	Beer Tax Bonus	446	464	464	437	438
10109069-1015	Salaries	205,765	214,638	214,638	204,249	379,119
10109069-1021	Stipend	-	-	-	-	500
10109069-2010	Employee Insurance	27,848	31,186	31,186	31,182	45,733
10109069-2025	State Pension	15,876	19,228	19,228	18,219	36,978
10109069-2029	Medicare Tax	2,855	2,892	2,892	2,825	5,268
10109069-2030	Social Security	12,206	12,359	12,359	12,081	22,520
10109069-3110	Machine Rental	2,302	2,200	2,200	2,212	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	259	300
10109069-3212	Car Allowance	5,484	5,731	5,731	5,736	5,909
10109069-3231	Telephone	1,087	1,400	1,400	1,004	1,400
TOTAL A&E - SABAN CENTER		274,393	291,698	291,698	279,783	501,965



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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 Adopted</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
City Council	\$ 658,496	\$ 703,710	\$ 45,214	6.9%
Total	\$ 658,496	\$ 703,710	\$ 45,214	6.9%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 124,891	\$ 140,459	\$ 15,568	12.5%
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	\$ 703,710	\$ 45,214	6.9%

City Council Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$15,568 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.

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 Adopted
COUNCIL						
10104050-1005	Beer Tax Bonus	223	232	232	219	219
10104050-1015	Salaries	69,101	72,884	72,884	73,102	81,235
10104050-1021	Stipend	-	-	-	-	250
10104050-1025	Salary Overtime	266	1,094	1,094	105	-
10104050-1030	Wages	236,505	256,361	256,361	250,714	292,101
10104050-2010	Employee Insurance	13,206	14,521	14,521	14,519	15,724
10104050-2025	State Pension	6,517	7,762	7,762	7,704	9,221
10104050-2029	Medicare Tax	4,404	4,505	4,505	4,663	5,293
10104050-2030	Social Security	18,832	19,256	19,256	19,940	22,608
10104050-3065	Election Expense	-	60,000	-	-	20,000
10104050-3100	Outside Services	70,867	100,250	175,250	7,500	100,250
10104050-3110	Machine Rental	4,977	5,000	5,000	4,228	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	941	2,000
10104050-3210	Travel/Education	11,820	18,000	18,000	8,713	18,000
10104050-3212	Car Allowance	5,484	5,731	5,731	5,736	5,909
10104050-3214	Books/Dues/Subscriptions	654	9,600	9,600	3,366	8,600
10104050-3231	Telephone	4,023	8,500	8,500	3,505	8,500
10104050-3999	Miscellaneous Expense	2,366	2,000	2,000	2,184	3,000
10104050-99901	District Improv - Dist 1	11,716	10,000	22,108	21,108	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	12,236	15,000
10104050-99907	District Improv - Dist 7	11,250	10,000	17,600	17,600	15,000
TOTAL COUNCIL		543,746	658,496	719,204	500,451	703,710



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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 Adopted</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Federal Programs	\$ 872,059	\$ 926,344	\$ 54,285	6.2%
Total	\$ 872,059	\$ 926,344	\$ 54,285	6.2%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 1,005,662	\$ 1,044,587	\$ 38,925	3.9%
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	\$ 926,344	\$ 54,285	6.2%

Community & Neighborhood Services Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$38,925 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 Adopted
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	732,270	809,295
10104070-101501	Salary Reimbursement	(303,768)	(200,000)	(200,000)	(222,279)	(185,000)
10104070-1021	Stipend	-	-	-	-	2,250
10104070-1030	Wages	21,088	22,500	22,500	3,189	22,500
10104070-2010	Employee Insurance	64,009	76,063	76,063	63,321	72,351
10104070-2025	State Pension	67,310	77,763	77,763	73,864	88,056
10104070-2029	Medicare Tax	10,972	11,437	11,437	10,361	11,240
10104070-2030	Social Security	46,917	48,888	48,888	44,303	48,044
10104070-3005	Legal Advertising	540	800	800	-	800
10104070-3010	Auto-Fuel & Oil	228	335	335	80	335
10104070-3015	Auto-Maintenance	361	500	1,060	1,004	860
10104070-3086	Public Education	-	3,500	3,300	3,274	3,500
10104070-3100	Outside Services	3,444	6,400	3,050	711	6,400
10104070-3110	Machine Rental	6,463	6,500	6,500	4,055	6,500
10104070-3137	Postage & Freight	308	400	400	311	400
10104070-3138	Operating Forms	-	400	340	202	400
10104070-3155	Office Supplies	2,825	3,000	4,500	1,639	3,000
10104070-3170	Repairs & Supplies	2,748	5,000	6,500	3,105	5,000
10104070-3210	Travel/Education	5,062	6,300	6,300	5,237	6,300
10104070-3212	Car Allowance	10,968	11,462	11,462	11,472	11,818
10104070-3214	Books/Dues/Subscriptions	2,032	2,600	2,600	1,480	2,600
10104070-3231	Telephone	5,486	7,500	7,500	6,488	7,500
10104070-3999	Miscellaneous Expense	620	662	712	598	662
TOTAL COMMUNITY AND NEIGHBORHOOD SERVICES		705,567	872,059	872,059	746,463	926,344



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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				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Adopted</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Administration	\$ 555,306	\$ 846,232	\$ 290,926	52.4%
Facilities Maintenance	6,655,452	6,767,736	112,284	1.7%
Grounds	7,071,255	7,310,656	239,401	3.4%
Construction	410,090	434,292	24,202	100.0%
Total	\$ 14,692,103	\$ 15,358,916	\$ 666,813	4.5%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 9,713,562	\$ 10,121,081	\$ 407,519	4.2%
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	\$ 15,358,916	\$ 666,813	4.5%

Construction, Facilities & Grounds Budget Highlights

- Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$407,519 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**

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 Adopted
CFG- ADMINISTRATION						
10109040-1005	Beer Tax Bonus	1,171	928	928	874	1,533
10109040-1015	Salaries	324,655	401,189	401,189	400,383	613,713
10109040-1021	Stipend	-	-	-	-	1,000
10109040-2010	Employee Insurance	36,554	54,508	54,508	54,788	96,134
10109040-2025	State Pension	28,658	41,081	41,081	40,872	68,281
10109040-2029	Medicare Tax	4,572	5,411	5,411	5,500	8,118
10109040-2030	Social Security	19,549	23,129	23,129	23,517	34,698
10109040-3010	Auto - Fuel & Oil	1,831	4,625	1,625	1,329	4,625
10109040-3015	Auto - Maintenance	1,155	3,965	765	584	3,965
10109040-3100	Outside Services	303	-	-	-	-
10109040-3106	Toll Bridge	18	-	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	100	64	1,000
10109040-3170	Repairs & Supplies	6,233	-	310	308	-
10109040-3210	Travel/Education	75	4,500	-	-	-
10109040-3212	Car Allowance	9,829	6,270	7,232	7,232	6,465
10109040-3214	Books/Dues/Subscriptions	45	-	12	12	-
10109040-3225	Uniforms/Prot Clothing	917	500	500	266	-
10109040-3231	Telephone	9,381	3,000	8,000	7,689	3,000
10109040-3999	Miscellaneous Expense	499	500	125	125	500
10109040-4010	Equipment	7,181	-	-	-	-
TOTAL CFG -ADMINISTRATION		458,328	555,306	548,133	545,920	846,232

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	2,379,311	2,435,415
10109042-1021	Stipend	-	-	-	-	11,500
10109042-1025	Salary Overtime	240,084	134,000	134,000	307,482	134,000
10109042-1045	Holiday Pay	263	3,200	-	-	1,000
10109042-2010	Employee Insurance	402,730	473,379	473,379	423,864	468,730
10109042-2025	State Pension	230,558	244,683	244,683	248,926	250,917
10109042-2029	Medicare Tax	36,998	33,493	33,493	36,165	32,138
10109042-2030	Social Security	158,199	143,121	143,121	154,860	137,352
10109042-3010	Auto - Fuel & Oil	46,016	45,000	33,000	29,237	45,000
10109042-3015	Auto - Maintenance	37,689	38,320	30,820	30,643	38,320
10109042-3099	Outside Services - Elevate	-	-	2,000	1,996	2,000
10109042-3100	Outside Services	195,336	150,000	144,000	123,287	205,600
10109042-3101	Outside Services - Amphitheater	13,747	25,150	28,100	15,614	21,200
10109042-3106	Toll Bridge	143	150	150	-	150
10109042-3108	Outside Services - WS	3,864	18,480	13,995	9,030	18,480
10109042-3110	Machine Rental	3,402	3,000	3,000	2,820	3,000
10109042-3153	Maintenance Contracts - Elevate	5,280	5,500	5,500	9,339	10,920
10109042-3155	Office Supplies	1,661	500	800	786	500
10109042-3156	Maintenance Contracts	207,339	232,000	217,000	191,100	196,715
10109042-3159	Maintenance Contracts - W&S	90,525	77,115	32,800	22,727	77,115
10109042-3162	Repairs & Supplies - Amp	22,477	62,500	21,350	16,763	38,895
10109042-3163	Repairs & Supplies - Elevate	17,263	10,000	93,000	18,030	10,000
10109042-3167	Repair & Supplies - Custodial	-	130,000	130,000	212,515	130,000
10109042-3170	Repairs & Supplies	623,368	266,580	341,158	327,743	266,580
10109042-3187	Repairs & Supplies - W&S	52,272	47,500	27,500	23,566	47,500
10109042-3196	Utilities - Amp	180,919	179,053	179,053	167,423	179,053
10109042-3210	Travel/Education	3,852	1,500	-	-	1,500
10109042-3212	Car Allowance	4,364	5,731	5,731	5,736	5,909
10109042-3225	Uniforms/Prot Clothing	15,042	12,600	16,070	16,065	16,500
10109042-3226	Utilities - Airport	152,826	148,620	148,620	108,509	148,620
10109042-3227	Utilities - Police	344,394	324,669	324,669	268,997	324,669
10109042-3228	Utilities - TDOT	157,714	150,976	150,976	127,576	150,976
10109042-3229	Utilities - Parking Control	24,756	30,233	30,233	19,753	30,233
10109042-3230	City Hall Annex 1	311,199	278,467	278,467	264,450	278,467

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
CFG-FACILITIES MAINTENANCE (continued)						
10109042-3231	Telephone	28,981	25,000	27,200	25,075	29,655
10109042-3232	Utilities - Municipal Court	158,509	146,020	146,020	91,518	136,020
10109042-3233	Utilities - City Logistics	49,129	47,047	47,047	44,631	47,047
10109042-3234	Utilities - City Parks	139,140	111,615	111,615	149,889	111,615
10109042-3235	Utilities - Annex 3 - General	19,352	22,479	22,479	16,820	22,479
10109042-3237	Utilities - Kentuck	16,126	14,635	14,635	3,764	14,635
10109042-3238	Utilities - River Market	96,467	82,521	82,521	77,245	82,521
10109042-3239	Utilities - Pub Safety Logistics	66,632	57,302	57,302	50,378	57,302
10109042-3240	Utilities - Curry/ESD	199,895	202,923	202,923	201,359	246,950
10109042-3241	Utilities - Northern Rvwlk	23,141	18,080	18,080	33,073	18,080
10109042-3242	Utilities - Parker-Haun Park	31,611	26,780	26,780	26,924	26,780
10109042-3243	Utilities - Western Rvwlk	18,605	15,450	15,450	26,918	31,250
10109042-3244	Utilities - Kaulton Park	1,857	-	-	6,610	7,415
10109042-3245	Utilities - Annex 3 - W&S	36,583	42,230	42,230	33,640	42,230
10109042-3246	Utilities - Civil Rights Trail	194	2,060	2,060	305	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	-	-	68,502	70,500
10109042-3250	Utilities - Burrell Odum	109	-	-	6,319	8,160
10109042-3251	Utilities - Springbrook	209	-	-	3,012	2,600
10109042-3252	Utilities - Old BBYMCA	-	-	-	15,349	18,945
10109042-3253	Utilities - Ped Bridge	-	-	-	14,400	26,840
10109042-3254	Utilities - Tennis Center	-	-	-	3,239	15,000
10109042-38991	Weather Event 2	359	-	-	-	-
10109042-3999	Miscellaneous Expense	1,500	1,500	4,025	4,021	1,500
10109042-4010	Equipment	18,473	-	4,066	4,066	-
TOTAL CFG- FACILITIES MAINTENANCE		7,166,129	6,655,452	6,675,391	6,491,574	6,767,736

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	3,241,117	4,007,174
10109044-1021	Stipend	-	-	-	-	16,500
10109044-1025	Salary Overtime	73,031	120,000	120,000	91,965	120,000
10109044-1030	Wages	44,903	50,000	50,000	42,507	66,000
10109044-2010	Employee Insurance	508,724	848,178	848,178	620,087	798,497
10109044-2025	State Pension	236,858	352,625	352,625	317,812	401,378
10109044-2029	Medicare Tax	38,439	52,240	52,240	45,107	55,045
10109044-2030	Social Security	164,362	223,262	223,262	192,872	235,235
10109044-3010	Auto - Fuel & Oil	104,648	148,160	148,160	79,146	140,000
10109044-3011	Auto - Fuel & Oil - Elevate	7,813	5,600	5,600	10,105	15,000
10109044-3014	Auto - Maintenance - Elevate	-	1,500	1,500	-	1,500
10109044-3015	Auto - Maintenance	234,437	219,845	219,845	285,323	240,000
10109044-3100	Outside Services	366,726	489,386	489,386	387,729	528,000
10109044-3106	Toll Bridge	138	300	300	183	300
10109044-3110	Machine Rental	35,505	-	-	58,825	-
10109044-3125	Mosquito Control	217,668	217,668	217,668	217,668	217,668
10109044-3155	Office Supplies	2,500	2,500	2,500	2,603	2,500
10109044-3163	Repairs & Supplies - Elevate	107,235	100,000	100,000	147,511	120,000
10109044-3170	Repairs & Supplies	210,125	221,914	221,914	201,135	222,100
10109044-3195	Tip Fee	34,049	60,000	60,000	47,044	45,000
10109044-3210	Travel/Education	3,496	15,000	14,308	2,074	8,000
10109044-3223	Uniforms/Prot Clothing-Elevate	-	7,100	7,100	5,775	7,100
10109044-3225	Uniforms/Prot Clothing	22,560	25,600	26,867	20,875	27,000
10109044-3231	Telephone	24,028	20,300	20,300	18,826	20,300
10109044-3999	Miscellaneous Expense	1,542	3,000	3,000	1,605	3,000
10109044-4010	Equipment	26,000	15,000	15,692	-	-
TOTAL CFG - GROUNDS		5,248,224	7,071,255	7,072,522	6,051,307	7,310,656

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
CFG- CONSTRUCTION						
10109045-1005	Beer Tax Bonus	-	464	464	637	657
10109045-1015	Salaries	-	298,428	298,428	271,977	321,457
10109045-1021	Stipend	-	-	-	-	750
10109045-2010	Employee Insurance	-	31,184	31,184	20,420	25,277
10109045-2025	State Pension	-	29,987	29,987	27,322	34,933
10109045-2029	Medicare Tax	-	4,132	4,132	3,881	4,514
10109045-2030	Social Security	-	17,664	17,664	16,596	19,295
10109045-3010	Auto-Fuel & Oil	-	-	500	492	1,500
10109045-3110	Machine Rental	-	1,500	-	-	-
10109045-3155	Office Supplies	-	500	200	160	500
10109045-3170	Repairs & Supplies	-	15,000	10,000	9,693	15,000
10109045-3210	Travel/Education	-	1,000	-	-	-
10109045-3212	Car Allowance	-	5,731	5,731	4,780	5,909
10109045-3225	Uniforms/Prot Clothing	-	500	500	275	500
10109045-3231	Telephone	-	4,000	2,500	1,308	4,000
TOTAL CFG - CONSTRUCTION		-	410,090	401,390	357,637	434,292

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				
Divisions	2025 Original Budget	2026 Adopted	Increase/ Decrease	Percentage Change
Environmental Services	\$ 10,218,073	\$ 11,483,961	\$ 1,265,888	12.4%
Total	\$ 10,218,073	\$ 11,483,961	\$ 1,265,888	12.4%
Expenditure Category				
Salaries/Benefits	\$ 6,936,919	\$ 7,974,151	\$ 1,037,232	15.0%
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	\$ 11,483,961	\$ 1,265,888	12.4%

Environmental Services Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$1,037,232 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
- » 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 Adopted
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	4,894,011	5,758,161
10109075-1021	Stipend	-	-	-	-	24,000
10109075-1025	Salary Overtime	535,790	522,654	522,654	541,347	588,654
10109075-2010	Employee Insurance	751,006	943,149	1,053,296	963,450	1,163,042
10109075-2025	State Pension	412,253	497,106	547,933	529,472	598,538
10109075-2029	Medicare Tax	63,948	67,731	74,557	72,329	75,714
10109075-2030	Social Security	273,431	289,477	318,650	309,269	323,606
10109075-3010	Auto - Fuel & Oil	440,943	485,000	482,132	374,566	482,132
10109075-3015	Auto - Maintenance	862,888	800,000	898,439	1,203,012	950,000
10109075-3086	Public Education	64	-	-	-	-
10109075-3100	Outside Services	33,894	37,000	37,000	33,007	37,000
10109075-3106	Toll Bridge	9,833	11,000	11,000	12,052	11,000
10109075-3110	Machine Rental	3,210	4,500	4,500	2,814	4,500
10109075-3137	Postage & Freight	127	250	250	139	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	152,802	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	1,204,924	1,079,775
10109075-3210	Travel/Education	9,995	5,400	5,400	8,332	-
10109075-3212	Car Allowance	5,484	5,731	8,599	8,126	11,818
10109075-3214	Books/Dues/Subscriptions	29,905	33,034	33,034	31,290	33,034
10109075-3225	Uniforms/Prot Clothing	45,489	47,500	47,500	44,706	65,600
10109075-3231	Telephone	20,090	23,576	23,576	23,848	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	5,314	4,500
10109075-4010	Equipment	2,598	-	93,498	93,498	-
TOTAL ENVIRONMENTAL SERVICES		9,613,722	10,218,073	11,120,319	10,642,870	11,483,961

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 Adopted	Increase/ Decrease	Percentage Change
Fire	\$ 29,594,618	\$ 30,360,443	\$ 765,825	2.6%
Fire - Paramedics	4,772,254	4,823,377	51,123	1.1%
Fire - Ambulance	103,615	128,615	25,000	24.1%
Fire - Dispatch	1,208,573	3,228	(1,205,345)	-99.7%
Total	\$ 35,679,060	\$ 35,315,663	\$ (363,397)	-1.0%
Expenditure Category				
Salaries/Benefits	\$ 31,806,605	\$ 31,416,139	\$ (390,466)	-1.2%
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	\$ 35,315,663	\$ (363,397)	-1.0%

Fire Rescue Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits decrease of \$390,466 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 Total	231
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 **265**

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 Adopted
FIRE						
10106010-1005	Beer Tax Bonus	114,354	111,932	111,932	116,680	117,864
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	19,125,700	20,062,427
10106010-101501	Salary Reimbursement - Grants	(1,163,246)	(1,011,010)	(1,011,010)	(565,887)	(1,122,548)
10106010-1021	Stipend	-	-	-	-	112,500
10106010-1025	Salary Overtime	1,693,167	1,447,095	1,447,095	1,570,233	1,447,095
10106010-1045	Holiday Pay	1,044,658	881,628	881,628	1,094,088	881,628
10106010-2010	Employee Insurance	2,420,476	2,764,018	2,764,018	2,701,456	2,993,964
10106010-2020	Fire-Police Pension	3,460,440	3,489,659	3,489,659	3,512,477	3,510,650
10106010-2025	State Pension	44,385	50,970	50,970	50,010	50,957
10106010-2029	Medicare Tax	298,306	273,613	273,613	301,145	274,076
10106010-2030	Social Security	30,792	38,638	38,638	30,549	28,607
10106010-2040	Fire Cancer Insurance	45,578	46,785	46,785	46,332	46,785
10106010-3010	Auto-Fuel & Oil	169,317	160,000	135,000	120,451	160,000
10106010-3015	Auto-Maintenance	305,242	315,000	360,058	366,896	360,000
10106010-3079	Range Training	-	350	-	-	350
10106010-3086	Public Education	11,905	-	-	-	-
10106010-3100	Outside Services	44,140	32,000	29,000	27,713	32,000
10106010-3106	Toll Bridge	738	300	700	626	300
10106010-3110	Machine Rental	4,142	6,000	4,000	2,427	6,000
10106010-3137	Postage & Freight	689	713	713	294	713
10106010-3155	Office Supplies	5,169	5,184	5,184	5,145	5,184
10106010-3170	Repairs & Supplies	185,789	199,000	234,165	199,723	199,000
10106010-3180	Haz-Mat Rep & Supplies	4,542	4,500	4,500	5,648	4,500
10106010-3188	Furniture Supplies	7,142	36,475	36,825	34,865	36,475
10106010-3197	Medical Exams & Testing	90,000	165,978	163,420	163,420	165,978
10106010-3210	Travel/Education	61,520	34,200	39,739	41,061	288,100
10106010-3212	Car Allowance	-	-	-	-	2,942
10106010-3213	Clothing Allowance	400	800	800	800	800
10106010-3214	Books/Dues/Subscriptions	13,592	13,400	13,400	11,082	18,400
10106010-3225	Uniforms/Prot Clothing	200,216	138,750	146,750	142,566	138,750
10106010-3230	Utilities	373,043	348,245	348,245	382,276	380,365
10106010-3231	Telephone	74,047	64,500	64,500	55,714	62,338

Account	2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
FIRE (continued)					
10106010-3899 Weather Related Expenses	-	-	-	19,949	-
10106010-3999 Miscellaneous Expense	3,624	3,843	5,376	5,376	3,843
10106010-4010 Equipment	79,708	-	84,180	7,860	-
10106010-4170 Capital Repairs/Improvements	75,978	-	-	-	-
TOTAL FIRE	28,685,865	29,594,618	29,741,934	29,662,676	30,360,443

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	2,915,360	3,037,089
10106011-1021	Stipend	-	-	-	-	17,000
10106011-1025	Salary Overtime	218,070	267,712	267,712	239,473	267,712
10106011-1045	Holiday Pay	175,735	138,404	138,404	171,377	138,404
10106011-2010	Employee Insurance	409,227	444,272	444,272	450,587	491,193
10106011-2020	Fire-Police Pension	553,490	555,711	555,711	550,795	550,791
10106011-2029	Medicare Tax	45,922	41,697	41,697	45,521	41,039
10106011-3010	Auto-Fuel & Oil	15,429	23,710	19,465	11,847	23,710
10106011-3015	Auto-Maintenance	32,947	40,000	43,000	42,292	40,000
10106011-3100	Outside Services	3,069	4,000	4,000	2,420	4,000
10106011-3106	Toll Bridge	32	230	230	98	230
10106011-3155	Office Supplies	3,036	3,037	3,037	1,599	3,037
10106011-3156	Maintenance Contracts	15,131	20,000	15,500	15,131	20,000
10106011-3170	Repairs & Supplies	26,651	70,000	45,000	43,465	70,000
10106011-3176	Outside Testing	140	350	455	452	350
10106011-3210	Travel/Education	22,142	20,925	16,925	12,359	20,925
10106011-3214	Books/Dues/Subscriptions	10,681	5,500	11,700	11,689	5,500
10106011-3225	Uniforms/Prot Clothing	52,546	47,500	49,000	48,494	47,500
10106011-3231	Telephone	10,628	4,600	9,100	8,757	4,600
10106011-3999	Miscellaneous Expense	447	300	300	-	300
10106011-4010	Equipment	-	9,385	6,825	6,820	9,385
TOTAL FIRE - PARAMEDICS		4,583,187	4,772,254	4,747,254	4,609,324	4,823,377

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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 Adopted
FIRE - AMBULANCE						
10106015-3100	Outside Services	64,597	50,000	50,000	41,667	50,000
10106015-3156	Maintenance Contracts	-	-	-	-	25,000
10106015-3170	Repairs & Supplies	131,123	41,340	97,840	77,052	41,340
10106015-3210	Travel/Education	24,118	9,900	48,400	48,395	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	167,392	128,615

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
FIRE - DISPATCH						
10106016-1005	Beer Tax Bonus	2,430	2,320	2,320	2,559	-
10106016-1015	Salaries	623,457	734,364	734,364	745,815	-
10106016-1021	Stipend	-	-	-	-	3,000
10106016-1025	Salary Overtime	309,319	175,726	175,726	249,180	-
10106016-1045	Holiday Pay	37,421	44,525	44,525	41,096	-
10106016-2010	Employee Insurance	113,254	130,036	130,036	146,250	-
10106016-2020	Fire-Police Pension	20,092	-	-	22,804	-
10106016-2025	State Pension	65,430	71,328	71,328	79,435	-
10106016-2029	Medicare Tax	13,104	9,533	9,533	13,874	43
10106016-2030	Social Security	48,738	40,741	40,741	51,194	185
TOTAL FIRE - DISPATCH		1,233,245	1,208,573	1,208,573	1,352,207	3,228



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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 Adopted</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Human Resources	\$ 3,626,965	\$ 3,532,547	\$ (94,418)	-2.6%
Total	\$ 3,626,965	\$ 3,532,547	\$ (94,418)	-2.6%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 1,713,051	\$ 1,618,841	\$ (94,210)	-5.5%
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	\$ 3,532,547	\$ (94,418)	-2.6%

Human Resources Budget Highlights

- »» Compared to the FY 2025 original budget, the overall salaries and benefits decrease of \$94,210 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 Adopted
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	1,065,913	1,193,674
10104010-1020	Special Bonus	-	200,000	70,000	-	50,000
10104010-1021	Stipend	-	-	-	-	3,250
10104010-1030	Wages	7,924	22,104	22,104	23,720	22,104
10104010-1055	Temporary Service Wages	174,094	80,000	80,000	186,759	90,000
10104010-1056	Temporary Wages-WS	-	10,000	10,000	-	-
10104010-2010	Employee Insurance	95,782	129,295	129,295	106,082	131,373
10104010-2025	State Pension	96,453	110,316	110,316	101,287	123,210
10104010-2029	Medicare Tax	16,778	15,921	15,921	15,329	16,922
10104010-2030	Social Security	71,739	68,060	68,060	65,544	72,336
10104010-2035	Workmen's Compensation	1,020,480	1,100,000	1,280,000	1,207,080	1,100,000
10104010-2036	Workmen's Compensation - WS	-	50,000	-	-	50,000
10104010-3010	Auto-Fuel & Oil	3,079	3,000	3,000	1,042	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	318,702	320,000
10104010-3104	Staff Development	66,443	90,000	90,000	49,060	90,000
10104010-3106	Toll Bridge	-	0	-	66	-
10104010-3107	Recruitment Interviews	4,958	5,450	5,450	4,106	5,450
10104010-3110	Machine Rental	13,627	11,000	11,000	13,965	13,000
10104010-3137	Postage & Freight	1,922	2,000	2,000	2,183	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	9,693	13,000
10104010-3170	Repairs & Supplies	175	500	500	557	500
10104010-3174	Commercial Drivers Lic	7,516	10,000	10,000	2,179	10,000
10104010-3176	Outside Testing	44,093	33,500	33,500	25,411	33,500
10104010-3197	Medical Exams & Testing	55,097	73,025	73,025	55,413	73,025
10104010-3198	Medical Exams & Testing - WS	-	500	500	-	500
10104010-3210	Travel/Education	15,762	17,190	17,190	14,356	17,190
10104010-3212	Car Allowance	22,574	25,670	25,670	24,708	25,120
10104010-3214	Books/Dues/Subscriptions	45,422	44,800	44,800	47,727	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	3,447	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	3,360,214	3,532,547

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 Adopted</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Information Technology	\$ 7,758,297	\$ 8,319,539	\$ 561,242	7.2%
IT - Communications	820,641	852,937	32,296	3.9%
Total	\$ 8,578,938	\$ 9,172,476	\$ 593,538	6.9%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 4,674,142	\$ 5,016,694	\$ 342,552	7.3%
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	\$ 9,172,476	\$ 593,538	6.9%

Information Technology Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$342,552 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, Entrerprise 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 Adopted
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	2,765,449	3,340,747
10104030-1021	Stipend	-	-	-	-	8,750
10104030-1025	Salary Overtime	9,471	21,882	21,882	17,509	21,882
10104030-2010	Employee Insurance	275,446	368,665	384,237	309,489	383,776
10104030-2025	State Pension	230,317	304,749	309,850	269,947	348,395
10104030-2029	Medicare Tax	37,546	42,714	43,543	37,738	44,861
10104030-2030	Social Security	160,542	182,569	186,115	161,360	191,752
10104030-3010	Auto-Fuel & Oil	7,721	6,500	6,500	5,298	7,000
10104030-3015	Auto-Maintenance	4,523	4,600	4,600	10,876	5,100
10104030-3100	Outside Services	60,599	60,000	68,342	21,001	50,000
10104030-3106	Toll Bridge	66	50	50	39	-
10104030-3109	Lease Payments	-	3,000	3,000	2,851	3,000
10104030-3110	Machine Rental	3,091	-	-	-	-
10104030-3137	Postage & Freight	363	500	500	51	500
10104030-3138	Operating Forms	64	-	-	-	-
10104030-3155	Office Supplies	1,886	3,000	3,000	2,777	2,000
10104030-3156	Maintenance Contracts	2,345,187	2,263,591	2,263,591	2,259,008	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	135,794	200,000
10104030-3210	Travel/Education	33,664	50,000	60,000	100,726	50,000
10104030-3212	Car Allowance	21,900	22,887	22,887	22,872	23,561
10104030-3214	Books/Dues/Subscriptions	6,218	2,500	2,500	951	3,688
10104030-3225	Uniforms/Prot Clothing	4,698	4,400	5,700	6,768	3,000
10104030-3231	Telephone	315,629	305,000	305,000	283,127	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	116,304	110,000
10104030-4915	Traffic Control Equip	103,928	-	-	757	-
10104030-6000	All Special Projects	497,488	500,000	500,000	448,271	400,000
TOTAL INFORMATION TECHNOLOGY		7,433,479	7,758,297	8,004,274	7,257,688	8,319,539

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	430,885	489,861
10104031-1021	Stipend	-	-	-	-	1,500
10104031-1025	Salary Overtime	448	1,312	1,312	272	1,312
10104031-2010	Employee Insurance	73,661	82,927	82,927	80,342	89,800
10104031-2025	State Pension	37,931	45,514	45,514	42,466	50,993
10104031-2029	Medicare Tax	5,796	6,207	6,207	5,666	6,435
10104031-2030	Social Security	24,785	26,526	26,526	24,225	27,503
10104031-3010	Auto-Fuel & Oil	3,309	4,000	4,000	2,025	4,000
10104031-3015	Auto-Maintenance	1,706	3,500	3,500	1,599	3,500
10104031-3106	Toll Bridge	79	100	100	86	-
10104031-3137	Postage & Freight	40	-	-	-	-
10104031-3170	Repairs & Supplies	186,281	175,000	175,000	152,305	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	741,875	852,937



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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 Adopted</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Municipal Court	\$ 1,493,617	\$ 1,764,463	\$ 270,846	18.1%
Total	\$ 1,493,617	\$ 1,764,463	\$ 270,846	18.1%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 1,134,421	\$ 1,550,831	\$ 416,410	36.7%
Auto Fuel/Maintenance	2,500	3,000	500	20.0%
Other Operating	356,696	210,632	(146,064)	-40.9%
Total By Category	\$ 1,493,617	\$ 1,764,463	\$ 270,846	18.1%

Municipal Court Budget Highlights

- » 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 decrease of \$146,064 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 Adopted
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	920,238	1,125,287
10103010-1021	Stipend	-	-	-	-	3,750
10103010-1025	Salary Overtime	129	-	50	95	-
10103010-2010	Employee Insurance	131,237	162,521	162,521	153,997	207,612
10103010-2025	State Pension	72,657	94,997	94,997	91,682	119,357
10103010-2029	Medicare Tax	11,217	12,773	12,773	12,481	15,157
10103010-2030	Social Security	47,961	54,603	54,603	53,369	64,784
10103010-3010	Auto-Fuel & Oil	1,399	2,500	2,500	1,146	2,500
10103010-3015	Auto-Maintenance	816	-	500	454	500
10103010-3100	Outside Services	10,720	15,000	18,350	12,988	33,000
10103010-3110	Machine Rental	9,404	10,250	11,550	11,086	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	3,733	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	10,492	9,000
10103010-3156	Maintenance Contracts	3,711	-	-	-	1,500
10103010-3170	Repairs & Supplies	390	2,000	1,500	11,372	6,000
10103010-3210	Travel/Education	6,415	10,000	9,000	6,122	6,000
10103010-3212	Car Allowance	10,968	11,462	11,462	11,472	11,818
10103010-3214	Books/Dues/Subscriptions	1,872	3,000	1,700	835	3,000
10103010-3225	Uniforms/Prot Clothing	1,815	2,000	1,500	-	500
10103010-3231	Telephone	4,540	6,500	6,500	3,381	2,507
10103010-3999	Miscellaneous Expense	-	1,580	280	62	-
TOTAL MUNICIPAL COURT		1,157,600	1,493,617	1,493,617	1,383,471	1,764,463

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 Adopted</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Operations	\$ 1,251,104	\$ 1,080,004	\$ (171,100)	-13.7%
Total	\$ 1,251,104	\$ 1,080,004	\$ (171,100)	-13.7%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 1,213,245	\$ 1,049,714	\$ (163,531)	-13.5%
Other Operating	37,859	30,290	(7,569)	-20.0%
Total By Category	\$ 1,251,104	\$ 1,080,004	\$ (171,100)	-13.7%

Office of Operations Budget Highlights

- » 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 Adopted
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	782,447	796,364
10108010-1021	Stipend	-	-	-	-	2,000
10108010-1025	Salary Overtime	22	-	-	-	-
10108010-2010	Employee Insurance	65,838	107,767	107,767	91,063	80,809
10108010-2025	State Pension	56,255	86,607	86,607	74,016	81,098
10108010-2029	Medicare Tax	9,727	12,746	12,746	11,192	11,071
10108010-2030	Social Security	40,639	53,150	53,150	46,459	46,118
10108010-3100	Outside Services	-	-	1,220	1,220	-
10108010-3110	Machine Rental	3,379	3,800	3,800	2,985	3,800
10108010-3137	Postage & Freight	-	69	69	-	50
10108010-3138	Operating Forms	190	130	136	135	140
10108010-3155	Office Supplies	328	750	750	259	500
10108010-3170	Repairs & Supplies	4,681	4,400	3,981	2,206	2,000
10108010-3188	Furniture Supplies	553	-	9,667	3,130	-
10108010-3210	Travel/Education	12,994	19,710	6,336	4,087	13,500
10108010-3212	Car Allowance	27,384	32,908	32,908	32,178	30,940
10108010-3214	Books/Dues/Subscriptions	2,819	3,500	6,400	5,778	6,300
10108010-3231	Telephone	3,653	4,400	4,400	3,337	3,500
10108010-3999	Miscellaneous Expense	738	1,100	1,100	-	500
TOTAL OFFICE OF OPERATIONS		904,412	1,251,104	1,251,104	1,062,194	1,080,004

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 Adopted</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Office of the City Attorney	\$ 2,697,592	\$ 2,836,238	\$ 138,646	5.1%
Claims and Judgements	99,500	99,500	-	0.0%
Total	\$ 2,797,092	\$ 2,935,738	\$ 138,646	5.0%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 2,166,891	\$ 2,305,953	\$ 139,062	6.4%
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	\$ 2,935,738	\$ 138,646	5.0%

Office of the City Attorney Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$139,062 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

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	1,600,541	1,754,990
10104080-101501	Salary Reimbursement	(514)	(1,000)	(1,000)	(190)	(1,000)
10104080-1021	Stipend	-	-	-	-	4,000
10104080-1030	Wages	17,296	23,400	23,400	19,288	23,400
10104080-2010	Employee Insurance	132,500	142,309	142,309	169,857	219,597
10104080-2025	State Pension	140,761	172,122	172,122	159,979	189,290
10104080-2029	Medicare Tax	22,481	24,460	24,460	22,379	24,585
10104080-2030	Social Security	96,127	104,552	104,552	95,689	105,078
10104080-3005	Legal Advertising	10,039	44,000	44,000	5,988	44,000
10104080-3010	Auto-Fuel & Oil	66	100	120	82	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	344,080	224,773	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	4,605	5,000
10104080-3137	Postage & Freight	629	1,000	2,300	1,922	1,000
10104080-3138	Operating Forms	203	500	900	845	500
10104080-3155	Office Supplies	4,820	4,800	6,000	5,741	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	6,462	18,000
10104080-3212	Car Allowance	5,484	5,731	5,731	5,736	5,909
10104080-3214	Books/Dues/Subscriptions	28,596	30,000	30,000	27,223	30,000
10104080-3231	Telephone	5,215	9,000	9,000	4,706	8,584
10104080-3999	Miscellaneous Expense	-	601	601	-	601
TOTAL OFFICE OF THE CITY ATTORNEY		2,302,966	2,697,592	2,697,592	2,388,111	2,836,238



GENERAL FUND
OFFICE OF THE CITY ATTORNEY

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	94,973	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	101,072	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 Adopted</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Engineering	\$ 2,444,232	\$ 2,721,550	\$ 277,318	11.3%
Total	\$ 2,444,232	\$ 2,721,550	\$ 277,318	11.3%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 2,235,394	\$ 2,477,817	\$ 242,423	10.8%
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	\$ 2,721,550	\$ 277,318	11.3%

Office of the City Engineer Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$242,423 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
- » 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

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
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

GENERAL FUND
OFFICE OF THE CITY ENGINEER

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	1,535,245	1,884,596
10109030-101501	Salary Reimbursement	(9,562)	(4,000)	(4,000)	(13,836)	(4,000)
10109030-1021	Stipend	-	-	-	-	4,500
10109030-1025	Wages	13,897	21,882	21,882	11,984	12,473
10109030-1045	Employee Insurance	402	-	-	-	-
10109030-2010	Employee Insurance	158,219	213,638	213,638	196,073	244,523
10109030-2025	State Pension	112,861	161,518	161,518	144,584	191,585
10109030-2029	Medicare Tax	18,836	23,414	23,414	21,225	25,567
10109030-2030	Social Security	80,539	100,080	100,080	90,756	109,289
10109030-3010	Auto-Fuel & Oil	12,032	10,000	10,000	6,791	10,000
10109030-3015	Auto Maintenance	6,079	6,000	10,500	18,141	6,000
10109030-3100	Outside Services	15,812	102,500	102,500	26,925	152,500
10109030-3106	Toll Bridge	8	50	50	9	40
10109030-3110	Machine Rental	10,860	15,000	15,000	11,949	15,000
10109030-3137	Postage & Freight	48	150	150	69	150
10109030-3138	Operating Forms	575	490	490	-	300
10109030-3155	Office Supplies	4,881	5,000	5,000	4,765	3,250
10109030-3156	Maintenance Contracts	4,170	-	-	-	-
10109030-3170	Repairs & Supplies	4,062	6,700	6,700	3,103	4,020
10109030-3210	Travel/Education	8,121	23,000	18,500	6,527	23,000
10109030-3212	Car Allowance	5,764	11,462	11,462	11,714	13,596
10109030-3214	Books/Dues/Subscriptions	4,000	4,966	4,966	3,022	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	8,350	12,000
10109030-3999	Miscellaneous Expense	1,523	1,500	1,500	733	500
TOTAL OFFICE OF THE CITY ENGINEER		1,829,576	2,444,232	2,444,232	2,094,533	2,721,550



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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 Adopted</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Mayor	\$ 435,072	\$ 639,370	\$ 204,298	47.0%
Clerk	390,180	266,099	(124,081)	-31.8%
Total	\$ 825,252	\$ 905,469	\$ 80,217	9.7%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 583,223	\$ 697,693	\$ 114,470	19.6%
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	\$ 905,469	\$ 80,217	9.7%

Office of the Mayor Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$114,470 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 Adopted
MAYOR						
10104040-1005	Beer Tax Bonus	646	232	232	219	657
10104040-1015	Salaries	427,283	264,941	264,941	273,235	424,316
10104040-1021	Stipend	-	-	-	-	500
10104040-1025	Salary Overtime	-	1,094	1,094	44	-
10104040-1030	Wages	22,145	11,000	11,000	13,157	11,000
10104040-2010	Employee Insurance	50,185	29,398	29,398	31,593	40,207
10104040-2025	State Pension	20,340	8,738	8,738	9,816	24,479
10104040-2027	Mayors Retirement	8,747	9,141	9,141	9,140	9,426
10104040-2029	Medicare Tax	6,344	4,034	4,034	4,053	5,916
10104040-2030	Social Security	27,128	17,013	17,013	17,330	25,210
10104040-3005	Legal Advertising	43,525	-	-	-	-
10104040-3010	Auto-Fuel & Oil	886	-	-	136	-
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	3,129	4,500
10104040-3137	Postage & Freight	1,344	500	500	1,663	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	386	500
10104040-3209	Mayor Travel/Education	11,149	15,000	15,000	18,622	20,000
10104040-3210	Travel/Education	8,287	-	-	3,442	-
10104040-3212	Car Allowance	10,968	5,731	5,731	6,214	11,818
10104040-3214	Books/Dues/Subscriptions	64,319	47,000	47,000	62,115	47,000
10104040-3231	Telephone	2,732	2,000	2,000	1,818	1,591
10104040-3999	Miscellaneous Expense	9,674	7,000	7,000	20,987	5,000
10104040-4010	Equipment	-	1,000	1,000	-	1,000
TOTAL MAYOR		788,742	435,072	436,572	480,387	639,370

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
CLERK						
10104048-1005	Beer Tax Bonus	-	232	232	219	219
10104048-1015	Salaries	-	179,834	179,834	131,598	112,959
10104048-1021	Stipend	-	-	-	-	250
10104048-1030	Wages	-	-	-	11,155	5,000
10104048-2010	Employee Insurance	-	29,399	29,399	19,873	14,951
10104048-2025	State Pension	-	16,104	16,104	11,738	11,059
10104048-2029	Medicare Tax	-	2,407	2,407	1,995	1,862
10104048-2030	Social Security	-	10,288	10,288	8,532	7,955
10104048-3005	Legal Advertising	-	75,000	75,000	58,453	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	25,780	28,000
10104048-3110	Machine Rental	-	4,500	4,500	4,648	4,500
10104048-3137	Postage & Freight	-	500	500	-	500
10104048-3155	Office Supplies	-	2,250	2,250	1,658	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	5,258	5,909
10104048-3214	Books/Dues/Subscriptions	-	3,000	3,000	4,594	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	373,801	266,099





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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				
Divisions	2025 Original Budget	2026 Adopted	Increase/ Decrease	Percentage Change
Administration	\$ 514,703	\$ 548,493	\$ 33,790	6.6%
Planning	699,891	739,373	39,482	5.6%
Codes & Development Services	960,625	981,561	20,936	2.2%
Building and Inspections	2,087,680	2,128,250	40,570	1.9%
Total	\$ 4,262,899	\$ 4,397,677	\$ 134,778	3.2%
Expenditure Category				
Salaries/Benefits	\$ 4,037,412	\$ 4,192,032	\$ 154,620	3.8%
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	\$ 4,397,677	\$ 134,778	3.2%

Office of Urban Development Budget Highlights

-  Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$154,620 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 & Insp	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 Adopted
UD - ADMINISTRATION						
10109080-1005	Beer Tax Bonus	913	928	928	874	876
10109080-1015	Salaries	366,380	390,844	390,844	381,149	409,932
10109080-1021	Stipend	-	-	-	-	1,000
10109080-2010	Employee Insurance	26,517	30,010	30,010	38,135	41,237
10109080-2025	State Pension	28,270	34,927	34,927	33,998	40,020
10109080-2029	Medicare Tax	5,224	5,533	5,533	5,377	5,706
10109080-2030	Social Security	22,336	23,648	23,648	22,990	24,388
10109080-3110	Machine Rental	13,003	13,000	13,000	8,977	13,000
10109080-3137	Postage & Freight	14	100	25	-	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	725	46	1,225
10109080-3210	Travel/Education	2,168	4,037	3,037	1,528	2,100
10109080-3212	Car Allowance	5,484	5,731	5,731	5,736	5,909
10109080-3214	Books/Dues/Subscriptions	1,779	1,500	1,300	946	1,200
10109080-3231	Telephone	1,480	1,800	1,800	1,182	1,200
10109080-3999	Miscellaneous Expense	197	200	200	158	-
TOTAL UD-ADMINISTRATION		474,743	514,703	512,428	501,432	548,493

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	404,537	516,136
10109086-1021	Stipend	-	-	-	-	1,500
10109086-2010	Employee Insurance	43,812	52,402	52,402	49,649	89,680
10109086-2025	State Pension	36,040	41,627	41,627	36,640	51,337
10109086-2029	Medicare Tax	6,367	7,103	7,103	5,555	6,839
10109086-2030	Social Security	27,226	30,360	30,360	23,750	29,233
10109086-3005	Legal Advertising	12,014	13,000	11,000	9,603	13,000
10109086-3010	Auto-Fuel & Oil	280	1,500	1,500	139	1,500
10109086-3015	Auto-Maintenance	219	455	455	85	455
10109086-3137	Postage & Freight	11,349	10,000	16,650	13,617	10,000
10109086-3138	Operating Forms	3,230	662	2,412	899	3,000
10109086-3155	Office Supplies	203	1,150	1,150	549	1,150
10109086-3170	Repairs & Supplies	4,234	3,350	900	400	2,000
10109086-3210	Travel/Education	2,538	7,050	2,550	759	2,000
10109086-3212	Car Allowance	5,484	5,731	5,731	5,736	5,909
10109086-3214	Books/Dues/Subscriptions	1,477	3,200	3,200	1,594	1,600
10109086-3225	Uniforms/Prot Clothing	-	500	50	-	1
10109086-3231	Telephone	2,423	3,100	3,100	1,876	1,500
10109086-3999	Miscellaneous Expense	852	1,250	1,250	614	1,000
TOTAL UD - PLANNING		615,293	699,891	698,891	557,231	739,373

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	578,189	679,457
10109087-1021	Stipend	-	-	-	-	2,250
10109087-1025	Salary Overtime	377	273	273	4,067	-
10109087-1045	Holiday Pay	-	-	-	688	-
10109087-2010	Employee Insurance	111,291	124,524	124,524	108,526	122,647
10109087-2025	State Pension	50,823	62,054	62,054	53,147	68,301
10109087-2029	Medicare Tax	8,318	8,750	8,750	7,797	9,006
10109087-2030	Social Security	35,565	37,395	37,395	33,338	38,497
10109087-3010	Auto-Fuel & Oil	4,406	3,400	3,400	2,448	3,400
10109087-3015	Auto-Maintenance	2,501	3,000	3,000	6,078	3,000
10109087-3100	Outside Services	9,571	34,960	34,960	11,158	34,960
10109087-3137	Postage & Freight	864	1,000	1,650	1,230	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	2,300	1,005	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	3,972	4,092
10109087-3214	Books/Dues/Subscriptions	225	1,000	600	150	500
10109087-3225	Uniforms/Prot Clothing	1,028	1,090	1,090	1,027	600
10109087-3231	Telephone	5,316	5,068	5,068	4,390	5,068
10109087-3999	Miscellaneous Expense	59	300	200	88	300
TOTAL UD - CODES & DEVELOPMENT SERVICE		866,307	960,625	960,225	823,964	981,561

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	1,274,467	1,507,331
10109088-1021	Stipend	-	-	-	-	4,500
10109088-1025	Salary Overtime	109	547	547	22	-
10109088-2010	Employee Insurance	173,290	221,731	221,731	191,022	256,039
10109088-2025	State Pension	112,121	149,954	149,954	121,533	158,080
10109088-2029	Medicare Tax	17,998	20,493	20,493	17,445	19,932
10109088-2030	Social Security	76,957	87,596	87,596	74,591	85,190
10109088-3010	Auto-Fuel & Oil	30,354	32,945	32,945	18,307	32,945
10109088-3015	Auto-Maintenance	21,113	15,000	15,000	20,178	15,000
10109088-3106	Toll Bridge	4	25	25	-	1
10109088-3110	Machine Rental	82	-	-	-	-
10109088-3137	Postage & Freight	937	1,300	1,735	1,435	1,300
10109088-3138	Operating Forms	4,211	4,500	2,740	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	6,200	5,215	2,500
10109088-3210	Travel/Education	14,252	13,300	12,000	11,273	13,300
10109088-3212	Car Allowance	298	-	5,731	2,390	-
10109088-3214	Books/Dues/Subscriptions	2,089	2,700	2,119	1,363	2,700
10109088-3225	Uniforms/Prot Clothing	3,191	3,600	3,750	2,781	3,600
10109088-3231	Telephone	13,832	18,390	15,590	13,974	15,390
10109088-3999	Miscellaneous Expense	86	200	600	588	-
TOTAL UD - BUILDING AND INSPECTIONS		1,790,200	2,087,680	2,091,355	1,762,635	2,128,250



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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 Adopted</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Police	\$ 43,693,814	\$ 46,686,235	\$ 2,992,421	6.8%
Police - School Security	246,876	265,595	18,719	7.6%
Total	\$ 43,940,690	\$ 46,951,830	\$ 3,011,140	6.9%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 35,267,411	\$ 37,658,116	\$ 2,390,705	6.8%
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	\$ 46,951,830	\$ 3,011,140	6.9%

Police Department Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$2,390,705 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
- » 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	188
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		356
Police - Auxillary		
Police - Auxillary	Aux Sch Resource Off	4
Police - Auxillary Total		4

Tuscaloosa Police Department Total **360**

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 Adopted
POLICE						
10105010-1005	Beer Tax Bonus	143,609	145,270	145,270	143,222	154,491
10105010-1010	Longevity Bonus	81,300	81,600	81,600	85,300	89,800
10105010-1015	Salaries	23,322,182	25,798,747	25,614,331	23,650,107	26,952,349
10105010-1020	Special Bonus	128,500	-	-	29,000	-
10105010-1021	Stipend	-	-	-	-	142,750
10105010-1025	Salary Overtime	4,130,976	4,500,000	4,500,000	3,696,035	4,675,726
10105010-1030	Wages	73,051	55,000	55,000	71,366	14,000
10105010-1045	Holiday Pay	604,935	560,551	560,551	598,591	605,076
10105010-2010	Employee Insurance	2,891,148	3,616,244	3,608,514	3,226,086	4,075,807
10105010-2020	Fire-Police Pension	3,852,755	4,241,035	4,230,560	3,802,124	4,294,105
10105010-2021	F&P Supplemental Pension	322,669	-	-	-	325,000
10105010-2025	State Pension	357,119	449,423	449,423	447,551	600,092
10105010-2029	Medicare Tax	390,333	353,286	352,419	390,929	368,940
10105010-2030	Social Security	269,632	278,930	278,930	301,880	333,187
10105010-3010	Auto-Fuel & Oil	790,855	725,000	725,000	489,425	725,000
10105010-3015	Auto-Maintenance	610,847	575,000	568,900	590,727	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	8,138	9,600
10105010-3100	Outside Services	98,385	75,000	75,000	85,303	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	39,807	48,000
10105010-3111	Office Rent	1,541	1,700	1,700	1,043	1,700
10105010-3137	Postage & Freight	4,298	6,000	6,000	6,125	6,000
10105010-3138	Operating Forms	13,736	12,000	12,000	12,009	12,000
10105010-3155	Office Supplies	23,090	35,000	30,400	25,555	35,000
10105010-3156	Maintenance Contracts	162,534	265,000	174,915	108,023	265,000
10105010-3170	Repairs & Supplies	247,118	95,000	203,550	192,201	95,000
10105010-3175	Weapons And Gear	32,953	52,000	52,000	51,730	52,000
10105010-3181	Ammunition	69,981	70,000	70,000	69,994	70,000



GENERAL FUND
POLICE DEPARTMENT

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
POLICE (continued)						
10105010-3210	Travel/Education	68,177	49,000	53,360	62,357	69,600
10105010-3213	Clothing Allowance	62,199	63,000	63,000	61,984	63,000
10105010-3214	Books/Dues/Subscriptions	113,158	150,000	150,000	115,128	150,000
10105010-3216	Regulatory Permits	180	200	200	-	200
10105010-3225	Uniforms/Prot Clothing	193,748	225,000	256,603	255,740	225,000
10105010-3231	Telephone	212,687	205,000	205,000	196,498	182,812
10105010-3701	TPD Eqp/Supply (LESO 1033 PR)	30,048	-	39,641	36,736	-
10105010-3803	Security Repairs & Supplies	10,005	10,000	10,000	4,548	10,000
10105010-3899	Weather Related Expenses	78	-	-	-	-
10105010-3996	Wrecker Service	21,314	15,000	65,000	40,242	30,000
10105010-3999	Miscellaneous Expense	4,630	6,000	6,000	8,156	6,000
10105010-4010	Equipment	475,745	-	334,077	255,074	135,000
TOTAL POLICE		40,553,752	43,693,814	44,091,595	40,169,265	46,686,235



GENERAL FUND
POLICE DEPARTMENT

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
POLICE - SCHOOL SECURITY						
10105011-1005	Beer Tax Bonus	893	928	928	711	876
10105011-1015	Salaries	150,371	165,182	165,182	119,987	169,115
10105011-1021	Stipend	-	-	-	-	750
10105011-1025	Salary Overtime	11,813	-	-	11,512	-
10105011-2010	Employee Insurance	41,068	46,633	46,633	38,898	58,994
10105011-2025	State Pension	13,936	16,174	16,174	13,169	17,922
10105011-2029	Medicare Tax	2,067	2,078	2,078	1,647	2,073
10105011-2030	Social Security	8,837	8,881	8,881	7,043	8,865
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	193,235	265,595



GENERAL FUND
POLICE DEPARTMENT

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
POLICE - HUMAN TRAFFICKING						
10105015-3100	Outside Services	-	-	-	810	-
10105015-3170	Repairs & Supplies	9,034	-	-	2,253	-
10105015-3210	Travel/Education	5,426	-	-	4,166	-
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	-	-	14,021	-



GENERAL FUND
POLICE DEPARTMENT

Account	2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Adopted</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Administration	\$ 650,996	\$ 752,129	\$ 101,133	15.5%
Fleet Services	2,049,598	1,966,974	(82,624)	-4.0%
Traffic	4,369,324	4,761,991	392,667	9.0%
Streets & Drainage	5,848,244	4,784,247	(1,063,997)	-18.2%
Total	\$ 12,918,162	\$ 12,265,341	\$ (652,821)	-5.1%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 8,939,635	\$ 7,865,853	\$ (1,073,782)	-12.0%
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	\$ 12,265,341	\$ (652,821)	-5.1%

Public Works Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits decrease of \$1,073,782 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

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 Adopted
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	446,740	431,578
10109070-1021	Stipend	-	-	-	-	1,500
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	30,031	25,317
10109070-2025	State Pension	34,188	36,486	36,486	46,141	47,993
10109070-2029	Medicare Tax	5,472	4,926	4,926	6,317	6,057
10109070-2030	Social Security	23,399	21,060	21,060	27,013	25,893
10109070-3110	Machine Rental	4,012	4,900	4,900	4,282	4,900
10109070-3137	Postage & Freight	13	3,700	3,700	1,462	3,700
10109070-3138	Operating Forms	458	2,500	2,500	6,000	2,500
10109070-3155	Office Supplies	2,390	6,000	6,000	3,752	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	5,736	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	92,906	146,000
10109070-3231	Telephone	6,159	8,400	8,400	4,727	6,358
10109070-3999	Miscellaneous Expense	557	2,000	2,000	1,069	2,000
TOTAL PW - ADMINISTRATION		630,332	650,996	650,996	680,262	752,129

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	1,019,047	1,283,596
10109071-1021	Stipend	-	-	-	-	4,000
10109071-1025	Salary Overtime	22,583	25,165	25,165	21,537	25,165
10109071-2010	Employee Insurance	154,384	252,932	252,932	148,324	222,474
10109071-2025	State Pension	84,831	127,680	127,680	97,310	129,784
10109071-2029	Medicare Tax	14,086	18,209	18,209	14,166	17,305
10109071-2030	Social Security	60,228	77,816	77,816	60,572	73,962
10109071-3010	Auto - Fuel & Oil	65,593	48,000	48,000	20,262	75,000
10109071-3015	Auto - Maintenance	20,738	28,080	28,080	46,528	28,080
10109071-3100	Outside Services	-	2,000	2,000	4,967	2,000
10109071-3106	Toll Bridge	48	150	150	123	150
10109071-3110	Machine Rental	2,227	1,728	1,728	2,189	1,728
10109071-3155	Office Supplies	150	150	150	150	150
10109071-3170	Repairs & Supplies	69,082	67,250	67,250	65,569	67,250
10109071-3210	Travel/Education	-	7,200	7,200	-	7,200
10109071-3214	Books/Dues/Subscriptions	3,810	2,270	2,270	4,448	2,270
10109071-3216	Regulatory Permits	120	380	380	180	380
10109071-3225	Uniforms/Prot Clothing	18,710	14,100	14,100	22,890	18,100
10109071-3231	Telephone	3,673	4,000	4,000	2,782	4,000
TOTAL PW - FLEET SERVICES		1,540,503	2,049,598	2,049,598	1,534,670	1,966,974

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	1,413,569	1,595,859
10109073-1021	Stipend	-	-	-	-	6,000
10109073-1025	Salary Overtime	104,196	102,193	102,193	93,953	102,193
10109073-2010	Employee Insurance	244,908	300,446	300,446	281,471	330,109
10109073-2025	State Pension	123,323	151,738	151,738	144,278	163,193
10109073-2029	Medicare Tax	19,793	21,381	21,381	20,142	21,067
10109073-2030	Social Security	84,633	91,380	91,380	86,125	90,033
10109073-3010	Auto - Fuel & Oil	51,726	55,675	55,675	35,007	55,675
10109073-3015	Auto - Maintenance	74,469	80,000	80,000	85,831	80,000
10109073-3100	Outside Services	105,994	150,000	150,496	29,968	150,000
10109073-3106	Toll Bridge	463	-	-	790	-
10109073-3137	Postage & Freight	-	-	-	642	-
10109073-3170	Repairs & Supplies	416,750	285,430	345,562	547,166	465,430
10109073-3185	Power - Street Lights	1,505,293	1,337,421	1,337,421	1,415,612	1,520,900
10109073-3200	Power - Traffic Lights	66,026	57,528	57,528	65,547	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	8,777	16,300
10109073-3231	Telephone	22,402	24,000	24,000	21,780	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	4,369,820	4,270,033	4,761,991

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	1,643,004	2,475,422
10109077-1021	Stipend	-	-	-	-	6,500
10109077-1025	Salary Overtime	266,157	115,979	115,979	115,184	115,979
10109077-2010	Employee Insurance	435,264	673,267	563,120	297,549	470,668
10109077-2025	State Pension	213,199	292,397	241,570	158,359	237,734
10109077-2029	Medicare Tax	36,080	43,240	36,414	23,655	33,154
10109077-2030	Social Security	154,274	184,800	155,627	101,144	141,693
10109077-3010	Auto - Fuel & Oil	174,154	180,000	180,000	71,041	170,000
10109077-3015	Auto - Maintenance	446,418	400,000	470,560	325,815	400,000
10109077-3100	Outside Services	231,129	202,000	202,000	113,526	200,000
10109077-3106	Toll Bridge	373	2,990	2,990	250	2,990
10109077-3170	Repairs & Supplies	486,064	405,661	405,661	366,704	405,661
10109077-3195	Tip Fee	77,648	16,674	16,674	59,562	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	12,820	18,000
10109077-3231	Telephone	14,928	18,000	18,000	10,321	18,000
10109077-3999	Miscellaneous Expense	-	212	212	-	212
TOTAL PW - STREETS & DRAINAGE		4,983,136	5,848,244	5,200,178	3,306,288	4,784,247



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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 Adopted</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Strategic Communications	\$ 1,586,118	\$ 1,222,473	\$ (363,645)	-22.9%
311	515,323	541,996	26,673	5.2%
Total	\$ 2,101,441	\$ 1,764,469	\$ (336,972)	-16.0%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 1,653,793	\$ 1,378,978	\$ (274,815)	-16.6%
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	\$ 1,764,469	\$ (336,972)	-16.0%

Strategic Communications Budget Highlights

- » 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 Adopted
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	827,440	625,855
10104045-1021	Stipend	-	-	-	-	2,500
10104045-1025	Salary Overtime	1,091	-	-	521	-
10104045-1030	Wages	329	-	-	-	-
10104045-2010	Employee Insurance	101,300	124,297	124,297	106,893	102,348
10104045-2025	State Pension	63,174	81,465	81,465	77,016	63,395
10104045-2029	Medicare Tax	10,662	11,710	11,710	11,420	8,685
10104045-2030	Social Security	45,588	50,043	50,043	48,829	37,119
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	69,956	95,300
10104045-3089	Recruitment	86,169	100,000	106,310	60,570	83,200
10104045-3100	Outside Services	108,187	160,150	112,486	86,171	107,150
10104045-3110	Machine Rental	3,590	-	-	6,940	3,000
10104045-3138	Operating Forms	-	100	100	-	100
10104045-3155	Office Supplies	1,304	1,500	1,500	1,376	1,500
10104045-3170	Repairs & Supplies	22,962	2,500	15,967	18,933	2,500
10104045-3188	Furniture Supplies	6,832	-	-	-	-
10104045-3210	Travel/Education	7,398	4,500	5,697	5,311	4,500
10104045-3212	Car Allowance	13,692	14,309	14,309	13,596	8,826
10104045-3214	Books/Dues/Subscriptions	13,170	18,000	46,000	48,986	31,812
10104045-3225	Uniforms/Prot Clothing	190	-	-	62	-
10104045-3231	Telephone	5,558	12,350	12,350	7,140	11,150
10104045-3515	Marketing	29,166	30,000	35,000	34,462	32,000
TOTAL STRATEGIC COMMUNICATIONS		1,397,111	1,586,118	1,692,428	1,427,860	1,222,473

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	352,011	386,703
10104046-1021	Stipend	-	-	-	-	1,750
10104046-1025	Salary Overtime	395	1,094	1,094	396	1,094
10104046-2010	Employee Insurance	57,545	64,430	64,430	64,621	69,981
10104046-2025	State Pension	30,924	37,115	37,115	35,154	41,667
10104046-2029	Medicare Tax	4,726	4,964	4,964	4,698	5,177
10104046-2030	Social Security	20,206	21,211	21,211	20,086	22,125
10104046-3155	Office Supplies	101	500	500	289	500
10104046-3170	Repairs & Supplies	1,227	250	250	580	250
10104046-3210	Travel/Education	1,948	4,374	4,374	3,162	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	1,777	5,111
10104046-3999	Miscellaneous Expense	314	150	350	315	150
TOTAL STRATEGIC COMMUNICATIONS - 311		473,508	515,323	515,323	484,523	541,996



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Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
DEBT SERVICE						
10119010-5020	General Warrants - Principal	6,469,116	6,718,376	6,718,376	6,718,376	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	6,919,466	6,650,989
10119010-5032	Interest On Line Of Credit	2,004	210,000	210,000	2,481	58,697
10119010-5045	Fees - Debt Issues	15,331	15,000	15,000	15,675	15,500
TOTAL DEBT SERVICE		13,666,056	13,862,843	13,862,843	13,655,998	13,820,343

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
COST SHARING ARRANGEMENTS						
10113010-1030	Wages - BOE	44,568	67,553	67,553	38,457	78,282
10113010-2029	Medicare Tax - BOE	646	984	984	558	1,143
10113010-2030	Social Security - BOE	2,763	4,192	4,192	2,384	4,860
10114010-3230	Utilities - PARA	467	-	-	551	600
10117010-3010	Fuel & Oil- PATA Reim	272,096	300,000	300,000	203,290	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	18,000	18,000
10107020-3030	Jail Cost	805,619	945,000	945,000	936,889	-
10117050-3230	Utilities - Friedman Home	12,233	9,673	9,673	11,624	9,673
10117090-3170	Metro Animal Shelter-Repairs	29,170	30,000	30,000	29,783	52,000
10117090-3100	Metro Animal Shelter Contract	634,667	706,079	706,079	706,079	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	188,479	295,000
TOTAL COST SHARING ARRANGEMENTS		2,855,970	3,074,597	3,074,597	2,909,211	2,267,099

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
TRANSFERS TO OTHER FUNDS						
10119030-8001	Trans To Amphitheater Fund	1,712,354	1,702,475	1,702,475	1,234,963	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	308,741	427,755
10119030-8009	Trans To Tourism Enh Bid Fee	428,089	425,619	425,619	308,741	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	5,109,778	2,338,442	6,224,984

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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 Adopted
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	19,285	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	1,720,304	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	485,362	660,000
10135010-3995 Bank Charges	28,030	5,000	5,000	23,002	15,000
10135010-3999 Miscellaneous Expense	32,715	-	-	-	-
TOTAL OTHER OPERATING	3,017,412	4,509,934	6,259,934	2,249,099	8,504,288

Account	2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
CONTINGENCIES					
10118010-9990 Contingencies	-	630,195	491,195	-	675,702
TOTAL CONTINGENCIES	<u>-</u>	<u>630,195</u>	<u>491,195</u>	<u>-</u>	<u>675,702</u>

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
AGENCIES						
10117210-5199	Agency Spec Approp - Emerg Svs	18,750	25,000	25,000	25,000	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	6,200	6,200
10117360-5140	Arts & Humanities Council	50,000	50,000	50,000	50,000	176,225
10113010-5144	Arts N Autism (BOE)	4,650	4,650	4,650	4,650	4,650
10117970-5140	Bethel Comm Outreach (BOE)	6,200	6,200	6,200	6,200	6,200
10117700-5140	Boys & Girls Club	20,000	20,000	20,000	20,000	20,000
10117900-5140	Child Abuse Prevention Services	10,000	10,000	10,000	10,000	10,000
10113010-5152	CHOM (BOE)	152,250	152,250	152,250	152,250	152,250
10117150-5140	FOCUS	75,950	75,950	75,950	75,950	75,950
10117960-5140	Habitat for Humanity	16,678	16,678	16,678	16,678	16,678
10117850-5199	Hope Summer Jobs - Special	108,989	100,000	100,000	110,000	100,000
10117140-5140	Indian Rivers	31,000	31,000	31,000	31,000	31,000
10117540-5140	The Ivy Foundation	18,750	25,000	25,000	25,000	25,000
10117590-5140	Jemison Foundation	37,200	37,200	37,200	37,200	37,200
10117940-5140	Kentuck	75,000	100,000	100,000	100,000	100,000
10117440-5199	Lift Alabama	5,000	-	-	-	-
10113010-5149	Kristen Amerson Found (BOE)	9,050	10,000	10,000	17,500	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	4,473,458	4,198,613
10114010-5199	PARA - Special	153,900	254,685	254,685	254,685	476,215
10117600-5140	Phoenix House	125,000	150,000	150,000	150,000	150,000
10113010-5151	PRIDE (BOE)	3,100	-	-	-	-
10113010-5159	Schoolyard Roots (BOE)	19,650	20,000	20,000	12,500	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	15,000	15,000
10117320-5199	Tusc Children's Center - Special	15,000	15,000	15,000	15,000	15,000
10113010-5154	Tusc Childrens Theater (BOE)	20,000	20,000	20,000	20,000	20,000
10113010-5140	Tusc City Board of Education	2,541,251	2,541,251	2,541,251	2,541,251	2,541,251
10113010-5199	Tusc City BOE - Special	428,100	428,100	428,100	428,100	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	100,000	212,500
10117120-5140	Tusc County IDA	440,000	450,125	450,125	450,125	453,500
10113010-5150	Tusc Education Foundation	11,250	10,000	10,000	10,000	10,000
10113010-5157	Tusc One Place (BOE)	18,600	18,600	18,600	18,600	18,600

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
AGENCIES (continued)						
10115010-5140	Tusc Public Library	1,419,471	1,644,868	1,644,868	1,644,868	1,720,000
10115010-5199	Tusc Public Library - Special	612,600	694,250	694,250	694,250	694,250
10117230-5199	Tusc SAFE Center - Special	25,000	25,000	25,000	25,000	25,000
10117280-5140	Tusc Sister Cities Commission	100,500	108,000	117,000	117,000	120,000
10117270-5140	Tusc Spay & Neuter Incentive	30,628	35,670	35,670	35,670	35,670
10117420-5140	Tusc Symphony Orchestra	21,700	21,700	21,700	21,700	21,700
10118800-5140	Tusc Tourism & Sports (TTSC)	1,250,352	1,341,515	1,341,515	1,341,515	1,409,403
10117010-5140	Tusc Transit Authority	655,040	679,604	679,604	679,604	687,792
10117010-5199	Tusc Transit Authority - Special	58,203	24,288	24,288	51,061	24,288
10117670-5140	West AL Aids Outreach	15,000	15,000	15,000	15,000	15,000
10117980-5199	West AL Chamber of Commerce	175,000	175,000	175,000	175,000	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	39,840	39,840
TOTAL AGENCIES		13,769,732	14,380,832	14,389,832	14,426,605	14,730,825

The City of Tuscaloosa's Adopted 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 \$87,102,400. 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 adopted FY2026 budget represents an overall budgetary increase of 20.96% for revenues and an increase of 14.90% for expenses.

Water & Sewer Fund Revenues FY 2026 Budget Summary					
Revenue Category	2024 Actual	2025 Original Budget	2026 Adopted 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 Adopted 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	550,148	24,638	4.69%
Water & Sewer Department	33,093,013	32,760,959	34,605,338	1,844,379	5.63%
Other Operating	30,258,778	40,652,611	49,672,760	9,020,149	22.19%
Total	\$ 65,323,523	\$ 75,808,710	\$ 87,102,400	\$ 11,293,690	14.90%

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

Health Insurance

- » The adopted FY 2026 budget includes an 8.3% increase in health insurance premiums from Blue Cross Blue Shield.
- » The adopted FY 2026 budget includes a \$25,000 transfer to the Health Insurance Fund.
- » The adopted FY 2026 budget includes a one-time healthcare cost stipend for all full-time employees. Non-public safety employees will receive \$250 and public safety employees will receive \$500.

Debt Service

- » Overall debt service represents approximately 16% of the total FY 2026 expense budget.
- » Compared to the FY 2025 original budget, the adopted 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 Adopted
WATER AND SEWER FUND REVENUES					
Use of Property	36,069	34,000	34,000	35,656	34,000
Charges for Services	70,574,164	71,021,250	71,072,750	69,376,349	85,937,250
Intergovernmental Revenues	14,000	-	-	-	-
Other Operating	64,146	-	-	8,395	-
Transfers to Other Funds	40,079	41,064	41,064	39,247	44,238
Cost Reimbursements	57,889	46,625	150,327	154,417	41,625
TOTAL WATER AND SEWER FUND REVENUES	<u>70,786,347</u>	<u>71,142,939</u>	<u>71,298,141</u>	<u>69,614,065</u>	<u>86,057,113</u>
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	964,930	1,192,095
Office of the City Attorney	21,242	444,059	444,059	13,676	444,059
Office of the City Engineer	489,558	525,510	546,092	482,432	550,148
Water & Sewer Department	33,093,013	32,760,959	33,513,371	30,176,051	34,605,338
Other Operating	30,258,778	40,652,611	40,704,111	23,329,929	49,672,760
TOTAL WATER AND SEWER FUND EXPENDITURES	<u>65,323,523</u>	<u>75,808,710</u>	<u>76,633,204</u>	<u>55,036,418</u>	<u>87,102,400</u>



WATER SEWER FUND REVENUES

Account	2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
USE OF PROPERTY					
60100065-0901 Rents	36,069	34,000	34,000	35,656	34,000
TOTAL USE OF PROPERTY	36,069	34,000	34,000	35,656	34,000

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	36,812,418	47,669,000
60100070-1704	Sewer Sales	27,421,339	28,654,000	28,654,000	27,912,872	35,619,000
60100070-1705	Tap Fees-Inspections	180,590	195,000	195,000	301,644	195,000
60100070-1708	Collection Fees	774,621	716,000	716,000	900,534	937,000
60100070-1709	Bad Debt Write Off	-	-	-	7	-
60100070-1711	Meter Service Connect Fee	719,792	560,000	560,000	798,542	650,000
60100070-1712	Fire Service Connect Fee	1,929	1,250	1,250	1,590	1,250
60100070-1713	Lake Inspection Fee	128,482	-	-	117,736	-
60100070-1715	Septage Dumping Charges	1,192,779	1,300,000	1,300,000	596,328	774,000
60100070-1716	Water Dist Syst Inspection Fee	19,274	15,000	15,000	13,708	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	100,071	76,000
60100070-1804	Interest Income Checking	1,195,720	500,000	551,500	1,713,532	-
60100070-1898	Cash Over/Short	130	-	-	160	-
TOTAL CHARGES FOR SERVICES		70,574,164	71,021,250	71,072,750	69,376,349	85,937,250



WATER SEWER FUND REVENUES

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



WATER SEWER FUND REVENUES

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
OTHER OPERATING						
60100080-1430	Interest Income - Debt Service	16,429	-	-	8,395	-
60100080-1535	Auction Sales	47,335	-	-	-	-
60100080-1899	Misc Income	382	-	-	-	-
TOTAL OTHER OPERATING		64,146	-	-	8,395	-



WATER SEWER FUND REVENUES

Account	2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	40,079	41,064	41,064	39,247	44,238



WATER SEWER FUND REVENUES

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
COST REIMBURSEMENTS						
60100090-1550	Insurance Proceeds	16,764	-	103,702	105,505	-
60100090-9900	Cost Reimburse	12,163	15,000	15,000	6,949	10,000
60100090-9919	Cost Reim-Distribution	5,473	6,000	6,000	37,693	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	154,417	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 Adopted</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 Adopted
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 Adopted</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 Adopted
INFORMATION TECHNOLOGY						
60104030-3156	Maintenance Contracts	763,281	892,339	892,339	896,996	1,126,863
60104030-3231	Telephone	59,294	65,232	65,232	67,934	65,232
TOTAL INFORMATION TECHNOLOGY		822,575	957,571	957,571	964,930	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>	<u>2025 Original Budget</u>	<u>2026 Adopted</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
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 Adopted
OCA - CLAIMS AND JUDGEMENTS					
60104081-3060 Damage Claims	21,242	444,059	444,059	13,676	444,059
TOTAL OCA - CLAIMS AND JUDGEMENTS	21,242	444,059	444,059	13,676	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 Adopted</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Engineering	\$ 525,510	\$ 550,148	\$ 24,638	5%
Total	\$ 525,510	\$ 550,148	\$ 24,638	5%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 438,389	\$ 463,327	\$ 24,938	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	\$ 550,148	\$ 24,638	5%

Office of the City Engineer Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$24,938 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 4

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
OFFICE OF THE CITY ENGINEER						
60109030-1005	Beer Tax Bonus	893	928	928	874	876
60109030-1015	Salaries	311,167	333,715	333,715	320,816	348,887
60109030-1021	Stipend	-	-	-	-	750
60109030-1025	Salary Overtime	35,877	32,824	32,824	22,426	32,824
60109030-1045	Holiday Pay	-	1,212	1,212	-	1,212
60109030-2010	Employee Insurance	39,743	44,500	44,500	42,564	48,188
60109030-2025	State Pension	32,720	35,306	35,306	34,457	39,594
60109030-2029	Medicare Tax	4,822	4,539	4,539	4,752	4,745
60109030-2030	Social Security	20,618	19,401	19,401	20,320	20,287
60109030-3010	Auto-Fuel & Oil	10,283	13,110	13,110	6,822	13,110
60109030-3015	Auto-Maintenance	5,227	6,915	6,915	2,963	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	3,210	7,460
60109030-3210	Travel/Education	4,283	6,500	6,500	1,521	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	3,823	6,000
TOTAL OFFICE OF CITY ENGINEER		489,558	525,510	546,092	482,432	550,148



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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				
<u>Divisions</u>	<u>2025 Original Budget</u>	<u>2026 Adopted</u>	<u>Increase/ Decrease</u>	<u>Percentage Change</u>
Administration	\$ 1,132,456	\$ 1,434,856	\$ 302,400	27%
Billing	2,058,756	2,301,385	242,629	12%
Collections	3,145,091	3,130,607	(14,484)	0%
Distribution	4,110,391	4,090,043	(20,348)	0%
Ed Love Plant	6,732,095	7,048,270	316,175	5%
Fletcher Facility	7,638,453	8,300,359	661,906	9%
Lakes	1,004,518	1,096,717	92,199	9%
Meters	2,745,721	2,848,505	102,784	4%
Plott Plant	1,982,384	1,933,438	(48,946)	-2%
Support Services	376,431	479,700	103,269	27%
Warehouse	333,163	289,958	(43,205)	-13%
Special Projects	1,501,500	1,651,500	150,000	10%
Total	\$ 32,760,959	\$ 34,605,338	\$ 1,844,379	6%
<u>Expenditure Category</u>				
Salaries/Benefits	\$ 16,140,157	\$ 17,252,363	\$ 1,112,206	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	4,433,344	163,901	4%
Total By Category	\$ 32,760,959	\$ 34,605,338	\$ 1,844,379	6%

Water & Sewer Department Budget Highlights

- » Compared to the FY 2025 original budget, the overall salaries and benefits increase of \$1,112,206 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 \$373,197 in other operating due to increases in outside services and repairs and supplies.



WATER SEWER FUND DEPARTMENT

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/Cllction 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 training program over the next decade, aimed at preparing for the significant number of 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 structured 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
Redesign the billing and review procedures for FOG/septage receiving and establish 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 Adopted
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	783,403	1,019,902
60109040-1021	Stipend	-	-	-	-	1,750
60109040-1025	Salary Overtime	(217)	477	477	23	-
60109040-2010	Employee Insurance	73,358	82,140	82,140	67,243	107,728
60109040-2025	State Pension	67,780	80,894	80,894	75,926	105,900
60109040-2029	Medicare Tax	10,926	11,199	11,199	11,109	14,196
60109040-2030	Social Security	46,717	47,876	47,876	47,502	60,697
60109040-3010	Auto Fuel & Oil	-	-	-	-	500
60109040-3015	Auto-Maintenance	-	-	-	-	1,000
60109040-3100	Outside Services	125,341	55,000	55,000	27,274	55,000
60109040-3137	Postage & Freight	123	100	100	578	100
60109040-3138	Operating Forms	-	1,000	1,000	-	1,000
60109040-3155	Office Supplies	279	500	500	868	500
60109040-3170	Repairs & Supplies	1,124	1,500	3,300	6,856	1,500
60109040-3210	Travel/Education	9,484	10,000	10,000	9,817	12,500
60109040-3212	Car Allowance	13,428	14,033	14,033	14,352	39,941
60109040-3214	Books/Dues/Subscriptions	200	890	890	5,364	890
60109040-3215	Trade Organization Dues	4,800	4,800	4,800	-	4,800
60109040-3231	Telephone	3,692	6,000	6,000	3,608	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	1,067,062	1,434,856



Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	992,201	1,187,146
60109084-1021	Stipend	-	-	-	-	4,250
60109084-1025	Salary Overtime	12,595	11,000	11,000	1,845	5,000
60109084-1030	Wages	5,644	-	-	7,287	6,000
60109084-2010	Employee Insurance	111,156	124,798	124,798	136,657	165,440
60109084-2025	State Pension	80,834	98,036	98,036	94,773	123,287
60109084-2029	Medicare Tax	13,193	13,825	13,825	13,649	16,090
60109084-2030	Social Security	56,411	59,085	59,085	58,361	68,768
60109084-3100	Outside Services	589,215	700,000	700,000	730,643	700,000
60109084-3110	Machine Rental	1,627	3,000	1,500	2,557	1,500
60109084-3137	Postage & Freight	8,901	7,000	7,000	4,739	5,000
60109084-3138	Operating Forms	-	1,000	1,000	-	-
60109084-3155	Office Supplies	16,392	10,000	10,000	9,912	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	5,258	2,584
60109084-3214	Books/Dues/Subscriptions	1,690	-	1,800	267	50
60109084-3231	Telephone	4,972	4,500	4,200	2,815	622
60109084-3999	Miscellaneous Expense	569	200	200	-	200
TOTAL WATER & SEWER BILLING		1,867,325	2,058,756	2,058,756	2,069,732	2,301,385



Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	1,532,667	1,869,200
60109072-1021	Stipend	-	-	-	-	7,000
60109072-1025	Salary Overtime	63,744	122,858	122,858	20,963	35,000
60109072-2010	Employee Insurance	247,825	341,594	341,594	272,790	404,209
60109072-2025	State Pension	141,045	174,698	174,698	152,857	193,913
60109072-2029	Medicare Tax	21,931	23,960	23,960	20,688	24,404
60109072-2030	Social Security	93,772	102,403	102,403	88,457	104,298
60109072-3010	Auto Fuel & Oil	61,772	55,000	55,000	53,729	55,000
60109072-3015	Auto-Maintenance	99,988	130,885	119,167	202,378	130,885
60109072-3047	Chemicals	36,500	28,000	28,000	38,729	28,000
60109072-3100	Outside Services	215,221	100,000	74,155	64,545	50,000
60109072-3106	Toll Bridge	144	250	250	281	250
60109072-3110	Machine Rental	4,101	8,000	8,000	4,198	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	2,093	1,750
60109072-3170	Repairs & Supplies	147,944	170,442	168,642	194,397	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	626	750
60109072-3225	Uniforms/Prot Clothing	6,863	11,700	11,700	7,887	8,500
60109072-3230	Utilities	20,410	16,816	16,816	16,895	16,816
60109072-3231	Telephone	16,647	20,500	20,500	17,074	19,500
60109072-3999	Miscellaneous Expense	193	950	950	120	500
TOTAL COLLECTIONS		2,759,574	3,145,091	3,168,708	2,765,408	3,130,607



Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	1,449,435	1,876,872
60109073-1021	Stipend	-	-	-	-	7,000
60109073-1025	Salary Overtime	224,712	164,121	164,121	155,543	160,000
60109073-1030	Wages	70,465	54,667	54,667	75,017	54,667
60109073-2010	Employee Insurance	261,928	371,034	371,034	245,822	356,277
60109073-2025	State Pension	143,956	179,041	179,041	144,475	184,506
60109073-2029	Medicare Tax	25,970	27,452	27,452	22,886	27,028
60109073-2030	Social Security	111,045	117,320	117,320	97,859	115,504
60109073-3010	Auto Fuel & Oil	83,969	82,545	82,545	55,155	82,545
60109073-3015	Auto-Maintenance	111,660	108,710	116,772	130,922	116,773
60109073-3047	Chemicals	-	450	450	80	350
60109073-3077	Electricity	483,031	468,642	468,642	371,589	468,642
60109073-3100	Outside Services	3,449	4,200	7,450	7,785	6,850
60109073-3106	Toll Bridge	144	280	280	134	280
60109073-3110	Machine Rental	3,133	7,700	7,700	2,902	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	760,991	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	5,214	9,500
60109073-3230	Utilities	4,772	4,246	4,246	4,209	4,246
60109073-3231	Telephone	16,765	15,000	15,000	15,779	19,739
60109073-3999	Miscellaneous Expense	458	500	500	393	500
60109073-4170	Capital Repairs/Improvements	10,168	50,000	127,909	127,909	50,000
TOTAL DISTRIBUTION		4,153,472	4,110,391	4,220,972	3,746,127	4,090,043



Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	1,565,886	1,776,011
60109045-1021	Stipend	-	-	-	-	5,500
60109045-1025	Salary Overtime	104,804	100,000	100,000	76,486	25,000
60109045-1045	Holiday Pay	34,273	30,299	30,299	37,597	37,320
60109045-2010	Employee Insurance	215,855	295,229	295,229	261,181	309,356
60109045-2025	State Pension	138,176	166,184	166,184	160,246	183,111
60109045-2029	Medicare Tax	22,482	23,303	23,303	22,676	23,696
60109045-2030	Social Security	96,131	99,593	99,593	96,961	101,283
60109045-3010	Auto Fuel & Oil	30,765	29,775	29,775	21,758	29,775
60109045-3015	Auto-Maintenance	25,345	26,975	26,975	36,751	26,975
60109045-3047	Chemicals	2,106,754	2,000,000	2,000,000	1,710,332	2,000,000
60109045-3048	Chemical Supplies- Lab	46,114	60,000	60,000	41,038	55,000
60109045-3077	Electricity	1,552,359	1,453,027	1,453,027	1,003,930	1,453,027
60109045-3100	Outside Services	46,030	79,750	266,861	113,925	124,500
60109045-3102	Outside Services-Lab	152,420	120,000	120,000	148,314	95,000
60109045-3106	Toll Bridge	241	200	200	212	200
60109045-3110	Machine Rental	5,720	3,850	3,850	6,025	5,500
60109045-3137	Postage & Freight	3,672	500	500	894	800
60109045-3138	Operating Forms	29,752	10,000	10,000	2,012	5,000
60109045-3155	Office Supplies	1,884	1,800	1,800	1,604	1,500
60109045-3170	Repairs & Supplies	217,002	184,000	180,906	214,026	184,000
60109045-3195	Tip Fee	11,472	30,000	30,000	19,374	25,000
60109045-3210	Travel/Education	15,048	14,812	14,812	11,283	10,000
60109045-3214	Books/Dues/Subscriptions	2,512	3,600	3,600	2,636	3,000
60109045-3216	Regulatory Permits	583	585	585	360	585
60109045-3225	Uniforms/Prot Clothing	8,901	8,500	8,500	6,910	7,500
60109045-3230	Utilities	15,779	8,002	8,002	406,696	311,800
60109045-3231	Telephone	44,631	40,000	40,000	29,314	22,137
60109045-3999	Miscellaneous Expense	177	-	-	60	-
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	6,939,670	6,124,458	7,048,270



Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	1,655,706	2,025,281
60109041-1021	Stipend	-	-	-	-	7,500
60109041-1025	Salary Overtime	219,065	213,155	213,155	169,618	190,000
60109041-1030	Wages	-	10,000	10,000	19,668	10,000
60109041-1045	Holiday Pay	25,073	12,119	12,119	27,341	27,900
60109041-2010	Employee Insurance	249,892	336,914	336,914	273,799	360,798
60109041-2025	State Pension	145,315	172,728	172,728	172,082	202,796
60109041-2029	Medicare Tax	24,945	24,642	24,642	25,491	28,314
60109041-2030	Social Security	106,663	105,316	105,316	108,994	121,008
60109041-3010	Auto Fuel & Oil	54,016	84,560	84,560	40,992	84,560
60109041-3015	Auto-Maintenance	58,561	42,885	42,885	99,864	70,000
60109041-3047	Chemicals	227,882	275,000	275,000	167,848	275,000
60109041-3048	Chemical Supplies-Lab	36,343	30,000	30,000	20,897	25,000
60109041-3077	Electricity	2,066,938	1,993,052	1,993,052	1,649,635	1,993,052
60109041-3100	Outside Services	914,449	550,000	571,075	681,024	703,000
60109041-3102	Outside Services-Lab	24,957	26,000	26,000	21,700	21,000
60109041-3106	Toll Bridge	6,782	8,000	8,000	10,092	8,000
60109041-3110	Machine Rental	538,730	322,400	322,400	441,995	322,400
60109041-3137	Postage & Freight	322	600	600	642	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	318,926	300,000
60109041-3188	Furniture Supplies	-	-	-	-	1,500
60109041-3195	Tip Fee	325,545	375,000	375,000	488,562	375,000
60109041-3210	Travel/Education	17,640	11,000	11,000	8,980	9,000
60109041-3214	Books/Dues/Subscriptions	3,384	6,150	6,150	3,695	4,000
60109041-3225	Uniforms/Prot Clothing	8,919	9,000	9,000	8,345	8,000
60109041-3230	Utilities	50,016	101,987	101,987	38,969	101,987
60109041-3231	Telephone	33,341	30,000	30,000	31,346	35,000
60109041-3999	Miscellaneous Expense	530	250	250	276	250
60109041-4010	Equipment	396,427	-	28,026	28,026	-



**WATER SEWER FUND
DEPARTMENT**

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
FLETCHER FACILITY (continued)						
60109041-4011	Equipment- WS Process	184,875	135,000	188,095	149,181	360,000
60109041-4170	Capital Repairs/Improvements	858,983	545,000	648,315	467,896	620,000
TOTAL FLETCHER FACILITY		8,547,314	7,638,453	7,801,640	7,143,309	8,300,359



Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	485,507	581,045
60109042-1021	Stipend	-	-	-	-	2,000
60109042-1025	Salary Overtime	4,138	3,000	3,000	347	1,500
60109042-2010	Employee Insurance	78,810	93,449	93,449	81,680	100,033
60109042-2025	State Pension	45,103	57,384	57,384	47,773	62,061
60109042-2029	Medicare Tax	7,007	7,696	7,696	6,481	7,729
60109042-2030	Social Security	29,960	32,891	32,891	27,713	33,032
60109042-3010	Auto Fuel & Oil	17,391	17,000	17,000	10,255	17,000
60109042-3015	Auto-Maintenance	15,584	15,000	15,000	21,179	15,000
60109042-3100	Outside Services	114,945	73,650	73,650	37,434	157,000
60109042-3110	Machine Rental	627	1,260	1,260	279	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	50,000	40,202	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	495	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	25,698	22,376
60109042-3231	Telephone	9,649	14,000	14,000	8,797	8,835
60109042-4010	Equipment	37,340	-	-	-	-
60109042-4170	Capital Repairs/Improvements	-	-	28,000	28,900	-
TOTAL LAKES		1,004,407	1,004,518	1,007,518	832,413	1,096,717



Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	1,190,362	1,393,602
60109071-1021	Stipend	-	-	-	-	6,500
60109071-1025	Salary Overtime	137,270	119,285	119,285	119,814	119,285
60109071-1030	Wages	69,259	86,152	86,152	71,790	86,152
60109071-1045	Holiday Pay	381	-	-	319	500
60109071-2010	Employee Insurance	181,151	226,862	226,862	204,315	249,478
60109071-2025	State Pension	100,830	122,583	122,583	120,493	137,538
60109071-2029	Medicare Tax	18,306	22,388	22,388	18,931	23,122
60109071-2030	Social Security	78,126	95,670	95,670	81,241	98,815
60109071-3010	Auto Fuel & Oil	64,094	60,000	60,000	49,264	59,500
60109071-3015	Auto-Maintenance	64,564	55,000	55,000	117,400	74,000
60109071-3100	Outside Services	91,014	91,015	91,015	-	102,000
60109071-3106	Toll Bridge	138	255	255	244	255
60109071-3110	Machine Rental	4,372	2,878	2,878	4,237	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	44,436	60,000
60109071-3170	Repairs & Supplies	461,232	292,828	255,559	285,000	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	30,904	29,839
60109071-3231	Telephone	13,309	15,955	15,955	13,078	14,000
60109071-3999	Miscellaneous Expense	202	100	100	-	100
60109071-4010	EQUIPMENT	-	-	18,622	18,622	-
60109071-4064	Meter Sets	-	-	-	538,753	-
60109071-4170	Capital Repairs/Improvements	819,575	100,000	101,913	9,200	83,421
TOTAL METERS		3,314,556	2,745,721	2,728,987	2,927,112	2,848,505



Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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	436,030	467,298
60109044-1021	Stipend	-	-	-	-	1,750
60109044-1025	Salary Overtime	40,703	27,353	27,353	23,529	25,000
60109044-1045	Holiday Pay	17,771	12,119	12,119	16,674	15,000
60109044-2010	Employee Insurance	67,754	75,866	75,866	70,869	82,359
60109044-2025	State Pension	41,627	44,344	44,344	45,988	47,808
60109044-2029	Medicare Tax	6,639	6,141	6,141	6,515	6,272
60109044-2030	Social Security	28,389	26,245	26,245	27,857	26,809
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	343,640	500,000
60109044-3048	Chemical Supplies-Lab	31,071	35,000	35,000	22,917	32,000
60109044-3077	Electricity	560,071	505,763	505,763	486,103	505,763
60109044-3100	Outside Services	1,224	-	-	1,047	1,200
60109044-3102	Outside Services -Lab	569	-	-	-	-
60109044-3110	Machine Rental	3,278	3,000	3,000	56	3,000
60109044-3155	Office Supplies	173	500	500	339	500
60109044-3170	Repairs & Supplies	121,509	95,000	95,000	82,714	95,000
60109044-3210	Travel/Education	7,025	3,600	3,600	2,098	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	1,774	1,776
60109044-3999	Miscellaneous Expense	156	-	-	-	-
60109044-4011	Equipment - WS Process	-	-	-	-	40,000
60109044-4170	Capital Repairs/Improvements	11,485	125,000	74,865	45,000	71,000
TOTAL PLOTT PLANT		1,822,188	1,982,384	1,958,949	1,641,796	1,933,438



Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
WATER & SEWER SUPPORT SERVICES						
60109043-1005	Beer Tax Bonus	893	928	928	955	876
60109043-1015	Salaries	266,731	288,712	288,712	273,111	360,573
60109043-1021	Stipend	-	-	-	-	1,250
60109043-1025	Salary Overtime	55	1,094	1,094	-	800
60109043-2010	Employee Insurance	20,398	21,553	21,553	27,972	40,057
60109043-2025	State Pension	21,844	27,111	27,111	25,614	36,489
60109043-2029	Medicare Tax	3,720	4,030	4,030	3,437	4,096
60109043-2030	Social Security	15,905	17,228	17,228	14,695	17,511
60109043-3010	Auto Fuel & Oil	193	505	505	749	505
60109043-3015	Auto-Maintenance	68	980	980	1,559	980
60109043-3106	Toll Bridge	149	350	350	81	-
60109043-3155	Office Supplies	106	300	300	64	300
60109043-3170	Repairs & Supplies	3,116	3,200	3,200	1,271	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	3,120	4,440
60109043-3999	Miscellaneous Expense	-	50	50	-	50
TOTAL WATER & SEWER SUPPORT SERVICES		335,902	376,431	376,431	354,518	479,700

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
WATER & SEWER WAREHOUSE						
60109046-1005	Beer Tax Bonus	893	928	928	844	657
60109046-1015	Salaries	204,837	222,765	222,765	157,871	175,458
60109046-1021	Stipend	-	-	-	-	750
60109046-1025	Salary Overtime	(4,418)	6,250	6,250	2,257	3,000
60109046-2010	Employee Insurance	19,512	23,199	23,199	23,069	29,348
60109046-2025	State Pension	15,463	20,627	20,627	14,292	17,138
60109046-2029	Medicare Tax	2,842	3,086	3,086	2,182	2,368
60109046-2030	Social Security	12,151	13,188	13,188	9,329	10,119
60109046-3010	Auto-Fuel & Oil	22,363	20,820	20,820	3,284	20,820
60109046-3015	Auto-Maintenance	12,161	7,500	7,500	7,850	7,500
60109046-3100	Outside Services	18,198	-	-	-	-
60109046-3106	Toll Bridge	269	150	150	224	150
60109046-3138	Operating Forms	210	-	-	-	-
60109046-3155	Office Supplies	284	600	600	-	500
60109046-3170	Repairs & Supplies	34,649	6,800	6,550	4,032	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	1,250	979	1,000
60109046-3231	Telephone	12,627	4,000	4,000	10,115	12,000
60109046-3999	Miscellaneous Expense	35	150	150	-	150
TOTAL WATER & SEWER WAREHOUSE/OTS		358,195	333,163	333,163	236,329	289,958

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
SPECIAL PROJECTS						
60138010-609570	Ss Flow Monitoring/Analysis	125,280	140,000	140,000	108,680	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	14,300	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	1,772,949	1,267,788	1,651,500



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Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
DEBT SERVICE						
60135010-5020	General Warrants - Principal	10,765,000	11,010,000	11,010,000	11,010,000	7,295,000
60135010-5030	Interest Warrants - Gen	3,653,611	3,524,842	3,524,842	3,524,842	6,937,031
60135010-5045	Fees - Debt Issues	-	25,000	25,000	525,368	25,000
TOTAL DEBT SERVICE		14,418,611	14,559,842	14,559,842	15,060,210	14,257,031



**WATER SEWER FUND
OTHER OPERATING**

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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



**WATER SEWER FUND
OTHER OPERATING**

Account		2024 Actual	2025 Original Budget	2025 Revised Budget	2025 Actual	2026 Adopted
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 Adopted
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	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	8,186,829	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 Adopted	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 Adopted 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%
<i>*Elevate O&M Admin-Contingency cumulative balance is \$3,345,686 after Mayor's 2026 budget proposal.</i>					

Elevate Tuscaloosa Fund FY 2026 Capital Expenditure Summary					
Capital Categories	Current Life Budget	2026 Adopted 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 Adopted
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 Adopted
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 Adopted
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 Adopted
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 Adopted
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 Adopted	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 Extensior	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

Account		Current Budget	Actual	Encumbrances	Current Available	2026 Adopted	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 Adopted	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

Account		Current Budget	Actual	Encumbrances	Current Available	2026 Adopted	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

Account	Current Budget	Actual	Encumbrances	Current Available	2026 Adopted	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

Account	Current Budget	Actual	Encumbrances	Current Available	2026 Adopted	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

Fund Overview

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

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

FY 2026 Adopted Budget

FY 2026 Funding Sources

»» Life-to-date Contingency	\$ 408,385
»» Transfer from General Fund	\$ 1,272,000
Total FY 2026 Funding Sources	\$ 1,680,385

FY 2026 Budgeted Expenditures

»» FY-26 Equipment - Fire	\$ 126,000
FY26 Equipment - PW	1,146,000
PARA Agency Special Appropriation	288,353
Total FY 2026 Budgeted Expenditures	\$ 1,560,353

Total General Fund RFFI Contingency	\$ 120,032
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Account		Current Budget	Actual	Encumbrance	Current Available	2026 Adopted	Revised Budget
Active Projects & 2026 Adopted Budget							
20302040-21023	Kaulton Pk Improvements	500,000	284,480	-	215,520	-	500,000
20302040-24551	Queen City Park	55,000	54,900	-	100	-	55,000
20304030-17525	Civic Platform	584,631	364,834	57,314	162,484	-	584,631
20304030-23503	IT Switch Replacement	499,859	492,662	-	7,197	-	499,859
20304030-24506	IT Camera Replacement	625,000	398,404	-	226,596	-	625,000
20304030-24552	FY24 Citywide Fiber Project	700,000	682,202	0	17,798	-	700,000
20304030-25522	FY25 Citywide Fiber Project	300,000	-	-	300,000	-	300,000
20305010-22012	Pal Basketball Court Renovation	319,604	258,580	57,998	3,026	-	319,604
20305010-23512	FY 2023 Equipment - TPD	1,613,020	1,584,410	-	28,610	-	1,613,020
20305010-23519	TPD Take Home Vehicle FY23	2,669,980	2,665,514	-	4,466	-	2,669,980
20305010-25501	FY25 TPD Drone Initiative	537,578	491,026	232	46,320	-	537,578
20305010-25521	TPD Take Home Vehicle FY24	500,000	-	-	500,000	-	500,000
20306010-22537	Mercedes Fire Protection	10,000,000	9,085,090	-	914,910	-	10,000,000
20306010-23502	FY 2023 Fire Equipment	138,467	132,916	-	5,551	-	138,467
20306010-24537	Public Safety Logistics Center	597,424	300,052	72,297	225,075	-	597,424
20306010-26003	FY26 Equipment - Fire	-	-	-	-	126,000	126,000
20307003-0950	School Board Fiber Outlay	189,163	148,578	-	40,584	-	189,163
20309030-14043	Street Lights	199,369	31,020	-	168,350	-	199,369
20309030-17097	Queen City Ave - South SS	20,000	-	-	20,000	-	20,000
20309030-18039	The Downs Drainage Impv	30,000	24,557	-	5,443	-	30,000
20309030-19525	Fire Station #5 Acquisition	200,000	87,380	-	112,620	-	200,000
20309030-20017	University Blvd E Roadway	250,000	-	-	250,000	-	250,000
20309030-20020	Riverview Boat Landing	100,000	-	-	100,000	-	100,000
20309030-21014	Fire Station #6	6,395,782	6,170,694	171,454	53,634	-	6,395,782
20309030-21018	NSD - Woodland Fst Gabion Wall	300,000	293,995	-	6,005	-	300,000
20309030-21027	Patton Lake Park Project	2,000,000	36,690	472,368	1,490,943	-	2,000,000
20309030-21029	ESD - Parking Lot	390,000	378,048	-	11,952	-	390,000
20309030-21419	NSD - Academy Dr/Stone River	181,434	95,425	-	86,009	-	181,434
20309030-22003	Afflink PI Storm Drainage	2,324,761	2,295,369	-	29,393	-	2,324,761
20309030-22018	University Blvd at Brookhills	250,000	249,654	-	346	-	250,000
20309030-22028	Alberta Bridge Lighting	135,493	76,160	-	59,333	-	135,493
20309030-22029	Newtown Pocket Park	275,000	199,026	-	75,974	-	275,000
20309030-22515	Neighborhood Storm Drain	6,264,013	2,455,002	207,744	3,601,267	-	6,264,013
20309030-22546	Pal Gym Improvements	115,000	95,720	19,311	(31)	-	115,000
20309030-23002	CMP Lining Project	959,000	788,369	-	170,631	-	959,000
20309030-23021	FY23 Citywide Fiber Project	700,000	699,700	-	300	-	700,000
20309030-23023	Veterans Memorial Ped Bridge	1,500,000	71,634	167,256	1,261,111	-	1,500,000
20309030-24001	2024 Citywide Resurfacing	3,449,105	1,701,223	9,000	1,738,882	-	3,449,105
20309030-24002	Resurfacing Local Streets 2024	3,500,000	2,051,636	55,700	1,392,664	-	3,500,000

Account		Current Budget	Actual	Encumbrance	Current Available	2026 Adopted	Revised Budget
Active Projects & 2026 Adopted Budget							
20309030-24520	Downtown YMCA Pickleball	627,500	597,486	-	30,014	-	627,500
20309030-24521	Buddy Powell Pickleball	1,353,500	1,268,282	68,969	16,249	-	1,353,500
20309030-24541	Palmore Park	250,000	-	-	250,000	-	250,000
20309030-24542	Jack Warner Pkwy 297 Left Turn	350,000	48,190	-	301,811	-	350,000
20309030-24543	MFR & MLK/JWP Comms Plan	200,000	30,162	-	169,838	-	200,000
20309030-24544	Stillman Blvd Bridge	1,500,000	591,861	908,139	-	-	1,500,000
20309030-24545	McFarland/Hargrove Turn Lane	1,400,000	51,945	27,965	1,320,090	-	1,400,000
20309030-24546	JWP Paving-Hwy 82 to Marrs Spr	650,000	340,349	-	309,651	-	650,000
20309030-24553	Cypress Creek Drainage	175,000	60,501	102,184	12,315	-	175,000
20309030-24554	Ex73 Floodway Mitigation Study	75,000	11,900	41,225	21,875	-	75,000
20309030-24555	Eastover Drainage	350,000	125,635	75,977	148,388	-	350,000
20309030-24556	Ash Street	500,000	-	-	500,000	-	500,000
20309030-25001	2025 Citywide Resurfacing	3,443,625	1,560,113	1,724,103	159,410	-	3,443,625
20309030-25502	4th & 23rd St Lighting	47,698	47,698	-	0	-	47,698
20309030-25503	Storefront Façade Impv Program	300,000	104,153	-	195,847	-	300,000
20309030-25505	Univ Blvd Crosswalk Striping	100,000	99,910	-	90	-	100,000
20309030-25511	Riverwalk-Bridge Replacement	85,000	-	-	85,000	-	85,000
20309030-25512	Lake Tuscaloosa Bridge	100,000	-	-	100,000	-	100,000
20309030-25514	Striping Refresh	150,000	-	-	150,000	-	150,000
20309030-25515	University Bld Landscaping	250,000	-	-	250,000	-	250,000
20309030-25516	Julia Tutwiler Access	300,000	116,340	128,420	55,240	-	300,000
20309030-25517	McDonald Hughes Baseball Field	500,000	-	-	500,000	-	500,000
20309030-25518	Project Warrior	300,000	-	-	300,000	-	300,000
20309030-26001	2026 Citywide Resurfacing	3,750,000	-	-	3,750,000	-	3,750,000
20309040-24503	FY24 Equipment - CFG	755,009	754,567	-	442	-	755,009
20309040-24504	FY24 Equipment - CFG - ETF	674,000	566,321	-	107,679	-	674,000
20309040-24536	CFG 5 Yr Facility Plan	808,980	457,039	112,857	239,084	-	808,980
20309040-25510	FY25 Equipment - CFG	35,000	-	-	35,000	-	35,000
20309040-25520	City Hall Fac & Security Imprv	825,000	28,673	124,576	671,751	-	825,000
20309042-25519	Animal Shelter Upgrades	150,000	-	12,330	137,670	-	150,000
20309070-23501	FY 2023 Equipment	1,124,124	1,072,371	51,329	424	-	1,124,124
20309070-26002	FY26 Equipment - PW	-	-	-	-	1,146,000	1,146,000
20309075-24502	FY24 Equipment - ESD	1,037,316	969,991	-	67,325	-	1,037,316
20309075-25504	FY25 Equipment - ESD	505,000	476,035	-	28,965	-	505,000
20309088-24547	FY24 Equipment - UD	150,000	139,191	-	10,809	-	150,000
20314010-5199	PARA Agency Special Appropriation	37,500	37,500	-	-	288,353	325,853
20315010-5199	TPL Agency Special Appropriation	1,356,419	1,062,124	-	294,295	-	1,356,419
20317700-5199	Boys & Girls Club Agency Special Appr	100,000	100,000	-	-	-	100,000
20319030-8104	Trans to Facility Renewal	2,821,827	2,821,827	-	-	-	2,821,827

**GENERAL FUND RFFI FUND
SUMMARY**

Account		Current Budget	Actual	Encumbrance	Current Available	2026 Adopted	Revised Budget
Active Projects & 2026 Adopted Budget							
20318010-9990	Contingency	408,385	-	-	408,385	(288,353)	120,032
20319030-8055	Trans to General Fund	7,658,283	7,658,283	-	-	-	7,658,283
Total		84,572,850	55,943,398	4,668,748	23,960,704	1,272,000	85,844,850

Fund Overview

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

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

FY 2026 Adopted Budget

FY 2026 Funding Sources

» Life-to-date Contingency - 2019 A	\$	4,945
» Life-to-date Contingency - 2022 A ETF	\$	-
Total FY 2026 Funding Sources	\$	4,945

FY 2026 Budgeted Expenditures

» No New Expenses for FY 2026		-
Total FY 2026 Budgeted Expenditures	\$	-

Total Debt Trust Fund Contingency \$ 4,945

Account		Current Budget	Actual	Encumbrance	Current Available	2026 Adopted	Revised Budget
Active Projects & 2026 Adopted Budget							
22240180-21506	19th & 20th Ave Lighting	53,573	52,953	-	620	-	53,573
22240180-8083	Trans to Public Safety Cap	1,482,412	397,104	-	1,085,307	-	1,482,412
22240180-9990	Contingency - 2019A	4,945	-	-	4,945	-	4,945
22240190-20527	Sewer Lateral Program	241,500	234,670	-	6,830	-	241,500
22240190-24548	Equipment - Lakes	139,870	128,499	-	11,371	-	139,870
22240190-8083	Trans to Public Safety Cap	701,881	40,716	-	661,165	-	701,881
22240250-16004	MLK/JWP Improvements	38,520,479	26,795,269	222,637	11,502,573	-	38,520,479
22240250-20565	Western Riverwalk	7,813,184	7,160,079	-	653,106	-	7,813,184
22240250-20571	River District Park	7,975,542	7,972,122	-	3,420	-	7,975,542
22240270-16113	University Blvd Corridor Imprv	9,000,000	2,223,739	258,995	6,517,267	-	9,000,000
22240270-20021	Snow Hinton Park	9,300,000	9,283,109	-	16,891	-	9,300,000
22240270-20556	Tuscaloosa Tennis Center ETF	10,785,000	8,042,873	2,732,831	9,295	-	10,785,000
22240270-22500	Benjamin Barnes YMCA ETF	10,800,000	9,407,526	3,500	1,388,974	-	10,800,000
22240270-22513	Springbrook Park	300,000	275,060	-	24,941	-	300,000
22240270-9990	Contingency - 2022A ETF	1,540	-	-	1,540	-	1,540
22240290-16099	McWright's Ferry Rd Ext	65,523,704	63,864,905	671,911	986,888	-	65,523,704
22240300-16113	University Blvd Corridor Imprv	10,000,000	-	-	10,000,000	-	10,000,000
22240300-24514	Burrell Odom Park	2,500,000	2,136,772	91,026	272,203	-	2,500,000
22240300-24550	Bowers Park - Pickleball	3,600,000	785,987	2,510,854	303,159	-	3,600,000
22240320-19524	Saban Center	66,500,000	9,611,597	56,888,403	-	-	66,500,000
Total		245,243,631	148,412,979	63,380,157	33,450,495	-	245,243,631

Fund Overview

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

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

FY 2026 Adopted Budget

FY 2026 Funding Sources

» Life-to-date Water & Sewer 10 Year Plan Contingency	\$ 9,764,718
» Life-to-date Contingency	61,135
» Transfer from Water & Sewer Fund	12,610,849
Total FY 2026 Funding Sources	\$ 12,671,984

FY 2026 Budgeted Expenditures

» Contingency - 10 Year Plan	\$ 12,610,849
Total FY 2026 Budgeted Expenditures	\$ 12,610,849

Total Water & Sewer 10 Year Plan Contingency \$ 22,375,567

Total Water & Sewer Reserve for Future Improvements Contingency \$ 61,135

Account		Current Budget	Actual	Encumbrance	Current Available	2026 Adopted	Revised Budget
Active Projects & 2026 Adopted Budget							
61204030-24505	IT Storage (SAN) Replacement	100,000	98,495	-	1,505	-	100,000
61207040-16044	Cypress Crk Ave E- Sidewlk II	38,824	32,245	-	6,579	-	38,824
61207040-611185	Contingency	61,135	-	-	61,135	-	61,135
61207040-611186	Contingency - 10-Year Plan	9,764,718	-	-	9,764,718	12,610,849	22,375,567
61207050-25509	Airport Utility Improvements	51,500	-	-	51,500	-	51,500
61207050-25527	Airport Runway Exp-Sewer	400,000	-	-	400,000	-	400,000
61209030-17001	McFarland-Univ Blvd Utility Relo	2,994,759	100,873	-	2,893,886	-	2,994,759
61209030-17055	Channing Park Sewer	150,000	18,405	-	131,595	-	150,000
61209030-18507-001	SRF Administration - 10 Yr Pln	233,000	224,177	-	8,823	-	233,000
61209030-19015	WWTP Raw Sewage & Aeration Imp	2,201,719	2,161,696	11,577	28,446	-	2,201,719
61209030-19017	Woodland Hills Sewer Upgrade	150,000	48,468	-	101,532	-	150,000
61209030-21072	Aldot US11 Bridge Utility Conf	134,561	125,548	-	9,014	-	134,561
61209030-22551	Lift Station #77 Improvements	50,000	37,511	-	12,489	-	50,000
61209030-23201	Fletcher Process Master Plan	497,200	489,676	7,524	-	-	497,200
61209030-23202	Bowers Tank System Modificatio	100,000	16,111	58,600	25,289	-	100,000
61209030-23203	Tank Maintenance Master Plan	87,360	49,159	29,842	8,360	-	87,360
61209030-23204	Ed Love Basin Sealing	75,000	-	-	75,000	-	75,000
61209030-23205	Ed Love Sodium Hypochlorite Ta	100,000	56,995	-	43,005	-	100,000
61209030-23206	WRRF Pre-Aeration & Splitter B	300,000	-	-	300,000	-	300,000
61209030-23207	Old Montgomery Hwy Waterline	141,000	-	-	141,000	-	141,000
61209030-23208	601 Greensboro Undergr Vault	386,000	352,794	-	33,207	-	386,000
61209030-23209	WRRF Lagoon Repairs Ph1	1,174,227	132,929	1,680	1,039,618	-	1,174,227
61209030-24559	Copeland Sewer Repair	296,912	215,197	-	81,714	-	296,912
61209030-24709	NRYC Low Pressure System	162,500	6,157	-	156,343	-	162,500
61209030-25506	ALDOT Woolsey Finnell Bridge	22,800,996	366,366	1,141,995	21,292,635	-	22,800,996
61209030-25523	Mercedes Force Main LS	1,200,000	-	-	1,200,000	-	1,200,000
61209030-25524	WRRF Phase 3 Improvements	2,350,000	-	-	2,350,000	-	2,350,000
61209030-25525	Hillcrest Tank Rehabilitation	1,200,000	-	-	1,200,000	-	1,200,000
61209030-25526	WRRF Outfall Line Replacement	1,700,000	-	-	1,700,000	-	1,700,000
61209030-25528	Line A Raw Water Main Repair	150,000	-	-	150,000	-	150,000
61209040-20520	Fletcher Plant Upgrade	1,151,812	767,981	-	383,831	-	1,151,812
61209041-18500	WWTP Boiler Upgrade Project	1,397,819	1,314,739	-	83,080	-	1,397,819
61209041-20528	Water Treatmt Plnt Cap Impr Pr	278,451	251,058	-	27,393	-	278,451
61209042-23620	Harris Dam Dredging	60,000	-	-	60,000	-	60,000
61209071-19513	Water Meter Upgrades Ph 2	1,596,964	1,118,208	238,534	240,223	-	1,596,964
61227011-610540	Easement Acquisitions	229,496	210,271	-	19,225	-	229,496
TOTAL ACTIVE PROJECTS		53,765,954	8,195,057	1,489,752	44,081,145	12,610,849	66,376,803

Fund Overview

Fund Description: The State Revolving Loan Fund is consolidated as part of the Water and Sewer Fund for financial reporting purposes. The purpose of the fund is to account for projects that are funded through the Alabama Department of Environmental Management (ADEM) loan program that offers low interest to finance public infrastructure improvements in Alabama.

Funding Source: The State Revolving Loan Fund is application based through ADEM and is funded through a blend of state and federal capitalization funds.

FY 2026 Adopted Budget

FY 2026 Funding Sources

» No Funding Sources for FY 2026	\$	-
		-
Total FY 2026 Funding Sources	\$	-

FY 2026 Budgeted Expenditures

» No New Expenses for FY 2026	\$	-
		-
Total FY 2026 Expenditures	\$	-

Total SRF Contingency \$ -

Account		Current Budget	Actual	Encumbrance	Current Available	2026 Adopted	Revised Budget
Active Projects & 2026 Adopted Budget							
61540350-18025	Lift Station #10 & 11 Upgrades	696,131	640,679	-	55,453	-	696,131
61540350-23211	WRRF Switch Gear & Generator	273,765	-	-	273,765	-	273,765
61540370-15043	Mercedes SS Force Main & Arv	2,500,000	72,156	288,991	2,138,853	-	2,500,000
61540370-23211	WRRF Switch Gear & Generator	6,359,707	-	2,200,000	4,159,707	-	6,359,707
61540380-18020	Ed Love Plant & Dist Sys Instr	64,999	51,803	13,196	-	-	64,999
Total		9,894,602	764,637	2,502,186	6,627,778	-	9,894,602

WATER & SEWER DEBT TRUST FUND SUMMARY

Fund Overview

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

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

FY 2026 Adopted Budget

FY 2026 Funding Sources

» Life-to-date Contingency - 2022 B	\$ -
» Life-to-date Contingency - 2025 B	\$ 3,703,887
Total FY 2026 Funding Sources	\$ 3,703,887

FY 2026 Budgeted Expenditures

» No New Expenses for FY 2026	-
Total FY 2026 Budgeted Expenditures	\$ -

Total Water & Sewer Debt Trust Contingency \$ 3,703,887

Account		Current Budget	Actual	Encumbrance	Current Available	2026 Adopted	Revised Budget
Active Projects & 2026 Adopted Budget							
62240280-18018	Clements Rd - Mercedes Tnk Imp	1,340,747	1,009,761	23,000	307,985	-	1,340,747
62240280-18021	ED Love Raw Water Upgrade Ph1	5,519,878	4,385,940	215,811	918,127	-	5,519,878
62240280-18025	Lift Station #10 & 11 Upgrades	50,000	35,790	-	14,210	-	50,000
62240280-18026	LS 21 Eq Tank & Pump St Imp	67,962	60,701	-	7,261	-	67,962
62240280-21041	Lift Station #22 Force Main	500,000	165,199	223,904	110,897	-	500,000
62240280-21051	LS #15 & #42 Upgrades	400,000	70,013	-	329,987	-	400,000
62240280-21055	Digester Mixing Upgrades	14,012,087	9,407,924	4,604,162	-	-	14,012,087
62240280-22005	Garner Road Cipp Line	410,080	236,382	173,698	-	-	410,080
62240280-22543	Water Meter Upgrades/Ami	5,500,000	4,733,628	766,372	-	-	5,500,000
62240280-23008	Northern WS Expansion	486,650	272,596	214,054	-	-	486,650
62240280-23211	WRRF Switch Gear & Generator	683,500	294,900	388,600	-	-	683,500
62240280-23212	Outfall Line Repr Moody Swamp	1,000,000	757,730	-	242,270	-	1,000,000
62240280-23213	WRRF Sinkhole Outfal Line Repr	1,050,000	805,593	-	244,407	-	1,050,000
62240280-24517	Water Service Line Replacement	75,000	55,640	-	19,360	-	75,000
62240280-24523	Citizens Wtr Tie-In Redundant	650,000	31,175	-	618,825	-	650,000
62240280-24525	FY24 Vehicles & Equipment - WS	300,000	299,495	-	505	-	300,000
62240280-24526	WS Security Upgrades	200,000	-	18,378	181,623	-	200,000
62240280-24527	Booster Pump Station Mst Pln	150,000	-	-	150,000	-	150,000
62240280-24535	Lake Nicol Dam Impv	673,500	606,000	67,500	-	-	673,500
62240280-25508	Lift Station #40 & #41	384,000	-	347,660	36,340	-	384,000
62240280-9990	Contingency - 2022B	-	-	-	-	-	-
62240310-21041	Lift Station #22 Force Main	2,200,000	-	-	2,200,000	-	2,200,000
62240310-21051	LS #15 & #42 Upgrades	4,000,000	-	-	4,000,000	-	4,000,000
62240310-21055	Digester Mixing Upgrades	706,194	332,580	373,614	-	-	706,194
62240310-22005	Garner Road Cipp Line	3,889,920	717,316	2,689,409	483,195	-	3,889,920
62240310-22543	Water Meter Upgrades/Ami	10,000,000	1,748,595	4,637,233	3,614,173	-	10,000,000
62240310-23008	Northern WS Expansion	11,000,000	3,000	-	10,997,000	-	11,000,000
62240310-23209	WRRF Lagoon Repairs Ph1	5,000,000	-	-	5,000,000	-	5,000,000
62240310-23211	WRRF Switch Gear & Generator	5,000,000	-	150,000	4,850,000	-	5,000,000
62240310-24528	Jerry Plott Plant Expansion	10,000,000	105,196	111,104	9,783,700	-	10,000,000
62240310-24529	WRRF Plant Capacity Upgrades	12,000,000	-	-	12,000,000	-	12,000,000
62240310-24530	Raw Water Line Assess & Rehab	2,500,000	-	-	2,500,000	-	2,500,000
62240310-24531	Sanitary Sewer Improvements	1,500,000	-	-	1,500,000	-	1,500,000
62240310-24532	SCADA Security Imp Ph 2	1,500,000	-	-	1,500,000	-	1,500,000
62240310-24533	WRRF SCADA/Security Upgrades	2,000,000	-	-	2,000,000	-	2,000,000
62240310-9990	Contingency - 2025B	3,703,887	-	-	3,703,887	-	3,703,887
TOTAL ACTIVE PROJECTS		108,453,403	26,135,155	15,004,497	67,313,751	-	108,453,403

Fund Overview

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

Funding Source: The American Rescue Plan Fund is a direct allocation of federal aid based on the City's share of the U.S. population. The total amount allocated to the City of Tuscaloosa is \$20,529,224.

FY 2026 Adopted Budget

General Fund Revenue Losses

FY 2026 Funding Sources

» Life-to-date Contingency	\$ -
Total FY 2026 Funding Sources	\$ -

FY 2026 Budgeted Expenditures

» No New Expenses for FY 2026	\$ -
Total FY 2026 Budgeted Expenditures	\$ -

Total ARP Contingency \$ -

Account		Current Budget	Actual	Encumbrance	Current Available	2026 Adopted	Revised Budget
Active Projects & 2026 Adopted Budget							
70101000-22511	Fire Station Improvements	105,000	99,464	-	5,536	-	105,000
70101000-22512	FY 2022 Equipment - TPD	2,559,000	2,552,921	-	6,079	-	2,559,000
70101000-24508	FY 2024 Equipment - TPD	284,000	25,549	246,463	11,988	-	284,000
70101000-24537	Public Safety Logistics Center	157,576	140,741	16,835	-	-	157,576
70101000-24557	FY 2024 Equipment - TFR	62,770	60,480	-	2,290	-	62,770
70101000-9990	Contingency - GF	-	-	-	-	-	-
70106000-19015	WWTP Raw Sewage & Aeration Imp	1,508,316	1,504,517	-	3,799	-	1,508,316
TOTAL ACTIVE PROJECTS		4,676,662	4,383,673	263,298	29,691	-	4,676,662

Glossary of Key Terms

Accrual - The recognition of revenue when earned or expenses when incurred regardless of when cash is received or disbursed.

Accrual Accounting - A basis of accounting in which revenues are recorded when they are earned and expenditures (or expenses) are recorded when they are incurred, regardless of when cash is actually received or spent.

Ad Valorem Taxes - Taxes which are levied according to the value of the property.

Appropriation - A specific amount of money authorized by the city council to be spent for a particular purpose. In the General Fund an appropriation is only valid for one fiscal year.

Assessed Value - The value set for property that serves as the basis for levying taxes.

Balanced Budget - A budget in which revenues are equal to or greater than expenditures is mandatory for the General Fund and the Elevate Tuscaloosa Fund.

Beer Tax Bonus – A bonus given to City of Tuscaloosa staff based on the amount of beer tax collected during the previous year.

Bond - A written promise to pay a specified sum of money at a stated date or dates along with any interest due. The most common types of bonds are general obligation and revenue bonds. Bonds are generally used to finance capital projects and require prior approval by the voters before they can be issued.

Budget - A fiscal plan of operation. The budget consists of proposed expenditures and proposed revenues together with specific authorizations and restrictions as appropriate. It also includes not only the proposed fiscal plan but the current and prior fiscal period history. The budget quantifies executive and legislative objectives and provides a quantitative means of measurement of performance. As a guideline for operations, the budget changes over time in response to changes in conditions. Finally, the budget embodies public policy and provides insights into how that policy will be implemented.

Budget Amendment -The procedure used to modify an appropriation.

Capital Budget - The plan of proposed capital outlays and the means of financing them for the current accounting period.

Capital Expenditure/Project - Includes projects that are of a large size and scope. Capital projects generally are fixed in nature, are long of life, and provide new or improved public services. Examples of capital projects are street improvements, storm and sanitary sewer improvements, and public buildings and equipment.

Capital Improvement Plan - The plan for capital improvement projects to be undertaken, continued or completed over a fixed number of fiscal years, along with the resources for financing those projects.

Capital Outlay - Expenditures for acquiring or adding to fixed assets. Examples of capital outlays include equipment, tools, vehicles, furniture, and building improvements.

Contingency - An amount of money that is included to cover potential events that are not specifically accounted for in a cost estimate.

Council – This is the governing body for the City of Tuscaloosa made up of 7 elected Councilors representing districts around the City of Tuscaloosa.

Debt Service - The cost of paying principal and interest on borrowed funds.

Glossary of Key Terms

Department - The basic administrative unit of city government. Departments are organized according to the service they provide.

Encumbrance - The legal commitment of appropriated funds to purchase an item or service.

Elevate Tuscaloosa Fund – A fund to support the community-driven process for strategically investing in education, cultural arts, tourism, parks, recreation, and connectivity within the City of Tuscaloosa.

Fiscal Year - The twelve-month period to which the budgets apply. October 1 through September 30 is designated as the fiscal year for the City of Tuscaloosa.

Fund - A financial entity with a self-balancing set of accounts, created for the purpose of carrying out specific activities. For example, the General Fund records all the revenue and expenditures related to the ordinary operations of city government.

GAAP - The rules and practices which define the standards for recording financial transactions. In accounting for government, generally accepted accounting principles are set out in pronouncements by the Governmental Accounting Standards Board (GASB).

General Fund - The fund used to account for both general government activities and those activities not required to be accounted for in another fund.

Goals - General aims of the organization, departments, and divisions (based on vision).

Infrastructure - Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and the responsibility of the governmental unit.

Interfund Transfer - Amounts transferred from one fund to another within the same governmental unit.

Intergovernmental Revenue: Revenue received from another governmental unit. Intergovernmental revenues include grants, cost reimbursements and payments in lieu of tax.

Liquor Tax - Monthly Liquor License is levied on the gross receipts from the sale of liquor within the City of Tuscaloosa.

Lodging Tax - Tax is levied on the renting or furnishing of any room, lodging, or accommodation for a period less than 180 days. Charges for rooms, lodgings or accommodations provided for a period of 180 consecutive days or more in the same place are exempt from Tuscaloosa Lodging tax but may become taxable under Tuscaloosa Rental License Tax.

Modified Accrual Accounting basis - A system of accounting recommended for use in governmental funds wherein fund revenues are recorded when they are both measurable and available; and expenditures (with a few exceptions) are recorded when the liability is incurred.

Operational Budget - The legally adopted spending and financing plan for normal government operations within a single fiscal year.

Property Tax - A tax levied on the assessed value of real property, i.e., ad valorem tax.

Public Safety – City of Tuscaloosa departments that focus on the prevention of and protection from events that could endanger the safety and security of the public.

Rebate – Funds collected by the City of Tuscaloosa through taxation or issuing licenses that are partially refunded.

Glossary of Key Terms

Revenue - Additions to the financial resources of a governmental fund. Examples of revenue are taxes, fees from services, fines, and interest income.

Sales Tax - A tax on sales or on the receipts from sales executed within the City of Tuscaloosa.

Surplus - Any excess amount, but in finance it is the remainder of a fund appropriated for a particular purpose.

Use Tax - A form of sales tax that you must pay for goods and services you intend to use in a community where you'd normally pay sales tax and purchase.

Wages – A fixed, hourly rate paid to non-salary employees of the City of Tuscaloosa.

Warrant - A type of debt issue authorized by vote of the city council. Warrants differ from bonds in that the issuance of warrants does not require prior approval by voters.

Water and Sewer Fund – A fund dedicated to support the Water and Sewer departments in the City of Tuscaloosa.

Wine Tax – A tax that is levied on the wholesale sale of wine in the City of Tuscaloosa's city limits and police jurisdiction.



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Commonly Used Acronyms

A&F- Accounting & Finance (City Department)

A&E – Arts & Entertainment (City Department)

ADECA- Alabama Department of Economic and Community Affairs

ADEM – Alabama Department of Emergency Management

ALDOT – Alabama Department of Transportation

AMP – Tuscaloosa Amphitheater (now the Mercedes Benz Amphitheater)

ARPA – American Rescue Plan Act

B/L – Business License

CDBG -Community Development Block Grant

CDBG-DR – Community Development Block Grant – Disaster Recovery

CFG- Construction, Facilities & Grounds (City Department)

COLA -Cost of Living Adjustment

COURT- Municipal Court (City Department)

CNS- Community & Neighborhood Services Department

ESD – Environmental Services Department (City Department)

ETF- Elevate Tuscaloosa Fund

FAA – Federal Aviation Administration

FEMA- Federal Emergency Management Agency

FTE – Full Time Equivalent

FY – Fiscal Year

GAAP- Generally Accepted Accounting Principles

GF- General Fund

GFOA – Government Finance Officers Association

GF-RFFI – General Fund Reserve for Future Improvements

HOME - HOME Investment Partnerships Program - HUD

HOTR – Holiday's on the River

HOTP – Holiday's on the Plaza

HR – Human Resources (City Department)

UD - U.S. Department of Housing and Urban Development

IT- Information Technology (City Department)

Commonly Used Acronyms

L/T – Lodging Tax

OCA- Office of the City Attorney (City Department)

OCE – Office of the City Engineer (City Department)

OOO- Office of Operations (City Department)

PARA – Tuscaloosa County Park & Recreation Authority

PATA- Tuscaloosa Transit Authority

PO – Purchase Order

PS – Public Safety (Police & Fire)

PT- Part-Time

PW – Public Works (City Department)

PY – Prior Year

REIM - Reimbursement

RMKT – River Market

RFFI- Reserve for Future Improvements

RSA – Retirement System of Alabama

S/T – Sales Tax

SSUT – Simplified Sellers Use Tax

STRAT COMMS – Strategic Communications (City Department)

TCL- Tuscaloosa National Airport (City Department)

TCRIC – Tuscaloosa County Road Improvement Commission

TDOT – Tuscaloosa Department of Transportation (Public Works Department)

TFR – Tuscaloosa Fire & Rescue (City Department)

TPD – Tuscaloosa Police Department (City Department)

TRANS – Interfund Transfer To/Transfer From

UD – Office of Urban Development (City Department)

WANTF – West Alabama Narcotics Task Force

WS – Water & Sewer Fund; Water & Sewer (City Department)

WS-RFFI – Water & Sewer Reserve for Future Improvements

YE- Year-End