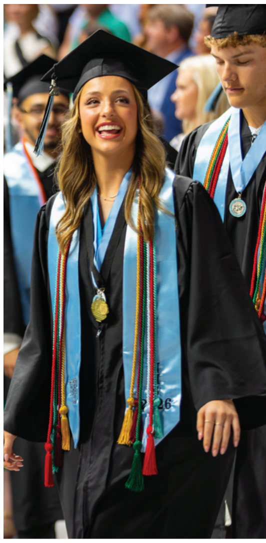


CITY OF TUSCALOOSA ALABAMA

FISCAL YEAR 2027

DELIVERING *RESULTS*

MAYOR RECOMMENDATION





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Presented By:

Walter Maddox

Mayor

Joseph Eatmon

Councilor (District 1)

Raevan Howard

Councilor (District 2)

Richard Henry

Councilor (District 3)

Lee Busby

Councilor (District 4)

Kip Tyner

Councilor (District 5)

John Faile

Councilor (District 6)

Cassius Lanier

Councilor (District 7)

Department Heads

Accounting & Finance	Carly Standridge	Municipal Court	Jessica Junkin
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	Public Safety	Brent Blankley
Human Resources	LaShonda Kemp	Public Works	Selvin Greene
Information Technology	Jason Foster	Strategic Communications	Sarah Bridger-Gilmore
Mayor's Office (Clerk)	Brandy Johnson	Water & Sewer Department	Kimberly Michael

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
Romika Godwin - Senior Accountant
Charlie Baker - Accountant
Vanessa Williams - Accountant

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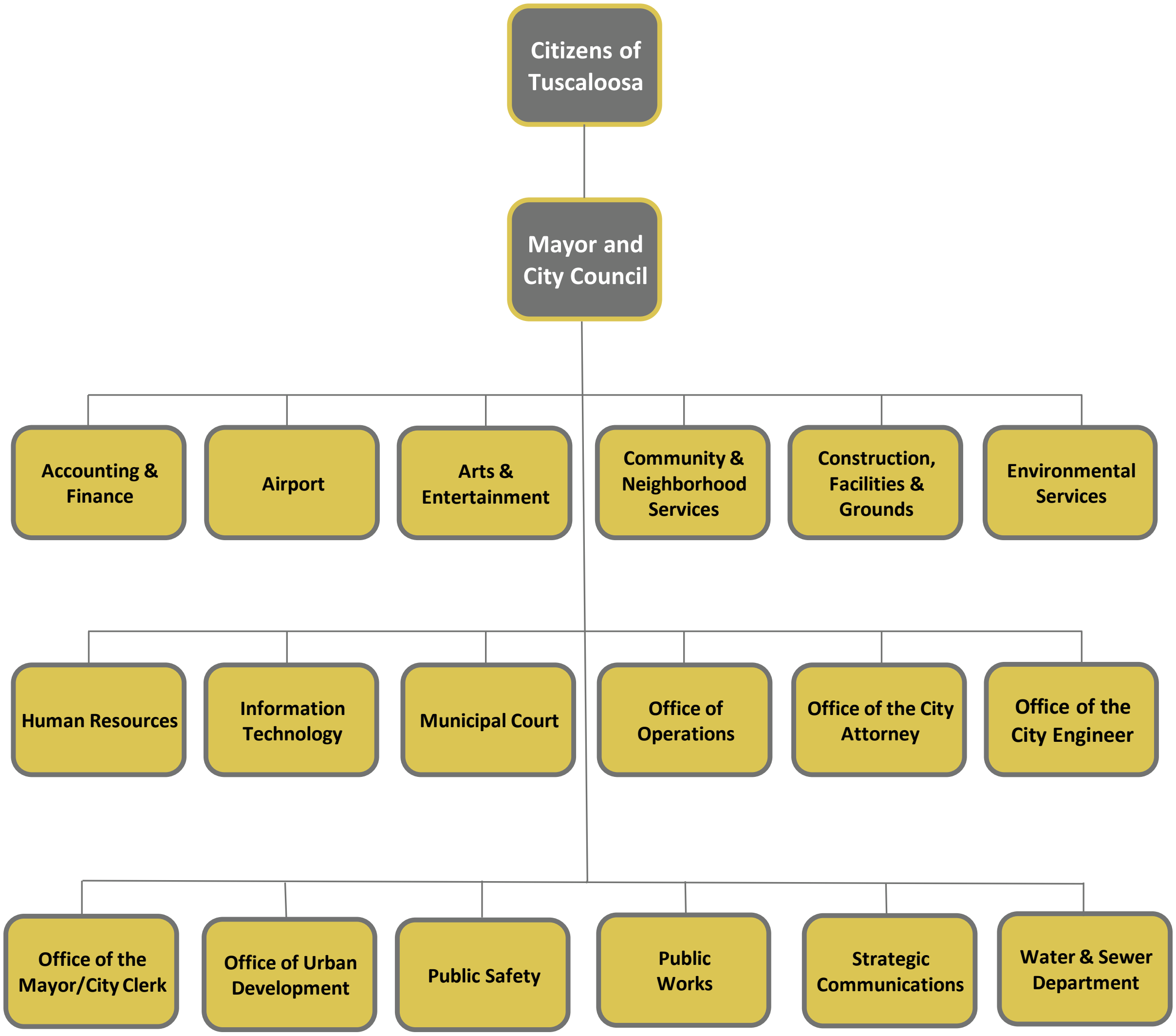
City of
TUSCALOOSA

ORGANIZATIONAL CHART



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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, 2025

Christopher P. Morrill

Executive Director

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August 18, 2026

Councilors,

It is my honor to submit to you my proposed fiscal year 2027 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.

Current Financial Environment

Fiscal year 2026 reflected a steadier and more predictable economic environment than in recent years. Consumer spending showed modest but meaningful improvement, helping to support local revenue streams. Sales tax collections rose by 2.35% in the months leading up to the budget proposal, complemented by a 2.34% increase in the City's share of the countywide 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.

Property tax continues to be a solid and steadily expanding revenue source for the City. For the months reported prior to the budget proposal, property tax collections increased by approximately 10%, reflecting sustained growth in assessed property values and strengthened by ongoing development activity across the City.

Fiscal Year 2027 Proposed Budget Highlights

Employee Investment

The quality of life and services provided by our City is made possible by dedicated public servants. Recognizing this, my budget includes a 2.2% cost-of-living adjustment and a one-step increase for public safety employees, equating to 4.7%. For non-public safety employees, I am proposing a two-step increase paired with a 2.2% cost-of-living salary adjustment for a total of 5.2%.

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 $725,000.

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 $5,269,679 will be set aside in the Public Safety escrow to continue to assist in paying for this conversion. Once realized, the escrow is projected to have a cumulative balance of $14,515,463 by the end of the fiscal 2027 year after paying the estimated initial conversion cost of $12,758,083.

Water and Sewer

The fiscal year 2027 budget proposal includes a rate increase equal to the cost-of-living adjustment of 2.2% to provide adequate funding for utility operations. The City is committed to continue with the planned investment in our infrastructure totaling approximately $242 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 2027 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, $402,040 for Tuscaloosa Pre-K initiative, $303,622 for Summer Learning Academies and $573,682 for TCS Athletic Excellence Fund. In fiscal year 2027 I am also recommending the funding of $148,500 for the National Board Certified Teachers Initiative and $160,000 for the Sister Cities International Initiative.

Budget Cuts

Each City department was tasked with reducing their budget by 5% for fiscal year 2027. These budget cuts equate to a total of $1,200,339 in the General Fund and $484,744 in Water and Sewer.

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.

I would like to give special recognition to our Accounting & Finance team who has been working diligently the past few months to ensure that the budget submittals reflect our standard of excellence, and continues my priority of investing in our future and delivering on promises. The preparation of the FY 2027 budgets has been rewarding, and I look forward to continuing our shared commitment to serving the citizens of Tuscaloosa.

Sincerely,

Walt Maddox

Walter Maddox
Mayor

Budget Process Timeline

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

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

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

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

May-June

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

July - August

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

September

- Council Budget Hearings with Departments
- Budget Adoption

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History and General Information

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

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

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

Government and Organization

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

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

Parks and Recreation

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

Transportation

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

Long-term Financial Planning

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

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

Fund Balance and Reserve Policy

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

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

Budgetary Procedures

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

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

Basis of Budgeting

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

Accounting System

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

Basis of Accounting

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

Investment Policy

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

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

Capital Expenditures

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

Listed below are the capital expenditures included in the FY 2027 budget, as well as the funding sources for those items.

FY 2027 Revenue Sources for Capital Expenditures		
General Fund	$	3,041,881.00
General Fund Reserved for Future Improvements		362,119.00
Elevate Tuscaloosa Fund		3,000,000.00
Water & Sewer		215,000.00
Water & Sewer Reserved for Future Improvements		8,574,365.00
Total Capital Expenditures	**$**	**15,193,365.00**

Listed below are the FY 2027 capital expenditure allocation, split out by Construction, Facilities, & Grounds, Environmental Services, Office of City Engineer, Public Works, Urban Development, and Water & Sewer Department.

FY 2027 Capital Expenditure Allocation - Construction, Facilities, & Grounds		
(1) Bucket Truck	$	155,000.00
(1) Box Truck		80,000.00
(1) Tractor		80,000.00
(2) Lawn Movers Zero-turn		36,000.00
	$	**351,000.00**

FY 2027 Capital Expenditure Allocation - Environmental Services		
(2) Garbage Truck	$	850,000.00
(1) Recycling Curbsorter		300,000.00
(2) Trash Trailer		100,000.00
	$	**1,250,000.00**

FY 2027 Capital Expenditure Allocation - Office of City Engineer		
(1) 1/2-Ton Pickup Truck	$	50,000.00
(1) Full Size Pickup		50,000.00
	$	**100,000.00**

FY 2027 Capital Expenditure Allocation - Public Works	
(1) Digger Derrick	$ 300,000.00
(3) Full Size Pickup	250,000.00
(1) International 4300 Full Truck	245,000.00
(1) 2-Ton Bucket Truck	234,000.00
(1) Lowboy Trailer	150,000.00
(1) 3/4-Ton Pickup Truck	100,000.00
(1) 1-Ton Pickup Truck w/ Arrow Board	85,000.00
(1) 1-Ton Pickup Truck	75,000.00
(1) 3/4-Ton Utility Truck	62,000.00
(1) 3/4-Ton Welding Truck	62,000.00
(1) Mid Size Pickup	40,000.00
	$ 1,603,000.00

FY 2027 Capital Expenditure Allocation - Urban Development	
(2) Full Size Pickup	$ 100,000.00
	$ 100,000.00

FY 2027 Capital Expenditure Allocation - Water & Sewer	
(1) Leaf Blower	$ 200,000.00
(5) 1/2-Ton Pickup Truck	192,000.00
(2) 3/4-Ton Pickup Truck with Utility Bed	106,000.00
(2) 3/4-Ton Pickup Truck	102,000.00
(2) Bulk Chemical Storage Hypo	65,000.00
	$ 665,000.00

FY 2027 Capital Expenditure Allocation – Total	
Construction, Facilities, & Grounds	$ 351,000.00
Environmental Services	1,250,000.00
Office of City Engineer	100,000.00
Public Works	1,603,000.00
Urban Development	100,000.00
Water & Sewer	665,000.00
Total FY 2027 Capital Expenditures - Equipment	**$ 4,069,000.00**

Capital Expenditures

Listed below are the FY 2027 capital project expenditures included in the Water & Sewer Reserve for Future Improvements Fund budget.

FY 2027 Capital Project Expenditures - Water & Sewer RFFI	
Collection System Model	$ 700,000.00
Lake Nichol Spillway Modifications	1,000,000.00
Lift Station Rehab & Replacements	624,365.00
Mercedes Force Main Phase 4	500,000.00
Mercedes Lift Station Engineering	950,000.00
MLK Sewer Upgrades	1,750,000.00
Rhonda Drive Sewer	500,000.00
Water & Sewer Betterment Fund	600,000.00
Water & Sewer Warehouse	750,000.00
WRRF Septage	750,000.00
Total Water and Sewer RFFI Capital Project Expenditures Allocation	**$ 8,124,365.00**

Listed below are the FY 2027 capital project expenditures included in the Elevate Tuscaloosa Fund budget.

FY 2027 Capital Project Expenditures - Elevate Tuscaloosa Fund	
University Blvd Corridor	$ 3,000,000.00
Total Elevate Capital Project Expenditures Allocation	**$ 3,000,000.00**

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The City of Tuscaloosa's proposed FY 2027 General Fund budget provides for the funding of services and programs that ensure Tuscaloosa remains safe and the quality of life continues to prosper, while retaining high quality and dedicated employees.

The General Fund proposed budget is balanced with revenues and expenditures projected to be $234,578,453. Compared to the FY 2026 original budget, the proposed FY 2027 revenue budget represents an overall budgetary increase of 12.50%. The City of Tuscaloosa is required to adopt a balanced General Fund budget prior to October 1st.

General Fund Revenues
FY 2027 Budget Summary

Revenue Category	2025 Actual	2026 Original Budget	2027 Proposed Budget	Increase/ Decrease	Percentage Change
Taxes	$ 112,304,606	$ 112,985,662	$ 120,534,812	$ 7,549,150	6.68%
Licenses and Permits	31,014,531	30,078,257	30,712,980	634,723	2.11%
Fines and Penalties	1,896,572	1,807,877	2,388,716	580,839	32.13%
Use of Property	196,464	272,757	333,757	61,000	22.36%
Charges for Services	3,239,621	3,548,104	4,138,952	590,848	16.65%
Intergovernmental	26,599,687	26,243,700	26,963,147	719,447	2.74%
Other Operating	4,503,273	1,665,200	12,343,539	10,678,339	641.26%
Transfers from Other Funds	23,981,769	24,593,949	27,359,555	2,765,606	11.25%
Cost Reimbursements	7,850,747	7,314,101	9,802,995	2,488,894	34.03%
Total	**$ 211,587,271**	**$ 208,509,607**	**$ 234,578,453**	**$ 26,068,846**	**12.50%**

General Fund Revenue Highlights

Sales and Use Tax - $97,777,083, net of rebates

- The City's largest revenue source that comprises over 42% 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 $980,000 compared to fiscal year 2026 original budget, a 2.06% increase.
- Budgeted County sales tax collections increased by $592,000 compared to fiscal year 2026 original budget, a 2.65% decrease
- Simplified Sellers Use Tax (SSUT), the State of Alabama program that captures and distributes taxes based on internet sales, increased by $2,196,000, representing a 35.82% increase over the FY 2026 original budget.
- Use Tax collections decreased by $109,000 compared to fiscal year 2026 original budget, a 1.16% decrease.

Business Licenses - $28,373,915, net of rebates

- License revenue is the second largest revenue source, comprising approximately 12% of all General Fund Revenues.
- Revenue includes business, alcoholic beverage, fire and life insurance licenses.

Property Taxes - $27,843,000, 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.
- $25,600,000 is budgeted for real and personal property taxes (net of rebates), an increase of 12% compared to prior year budget.
- $2,243,000 is budgeted for automobile property taxes, an increase of 4% compared to prior year original budget.

Environmental Services Fees (garbage, trash and recycling) - $4,328,952

- A $2 rate increase is included in the proposed budget. Environmental service rates are subsidized with a $5,000,000 transfer from Elevate Tuscaloosa Fund.
- Recycling cost reimbursement revenues are budgeted at $155,000.

Opioid Settlement Funds - $375,000

- Opioid settlement revenues in the amount of $375,000 is being recognized in the FY 2027 budget to fund the following:
    - $37,500 for Phoenix House of Tuscaloosa agency funding (FY 2027 portion of calendar year 2026 contract amount).
    - $112,500 for Phoenix House of Tuscaloosa agency funding (FY 2027 portion of calendar year 2027 contract amount).
    - $37,500 for Tuscaloosa County District Attorney's agency funding (FY 2027 portion of calendar year 2026 contract amount).
    - $187,500 for Tuscaloosa County District Attorney's agency funding (FY 2027 portion of calendar year 2027 contract amount).

General Fund Expenditures
FY 2027 Budget Summary

Department	2025 Actual	2026 Original Budget	2027 Proposed Budget	Increase/ Decrease	Percentage Change
Accounting and Finance	$ 4,553,030	$ 5,434,888	$ 6,270,947	$ 836,059	15.38%
Airport	924,585	1,031,574	1,178,310	146,736	14.22%
Arts & Entertainment	3,162,971	3,539,746	5,267,464	1,727,718	48.81%
Community & Neighborhood Service	755,967	926,344	1,061,148	134,804	14.55%
Construction, Facilities & Grounds	14,313,888	15,358,916	16,768,032	1,409,116	9.17%
Council	513,591	703,710	732,148	28,438	4.04%
Environmental Services	11,231,869	11,483,961	13,576,008	2,092,047	18.22%
Human Resources	3,617,890	3,532,547	4,047,965	515,418	14.59%
Information Technology	8,185,326	9,172,476	10,817,038	1,644,562	17.93%
Municipal Court	1,437,420	1,764,463	2,090,976	326,513	18.50%
Office of Operations	1,097,001	1,080,004	2,021,872	941,868	87.21%
Office of the City Attorney	2,583,450	2,935,738	3,218,300	282,562	9.62%
Office of the City Engineer	2,164,365	2,721,550	2,691,325	(30,225)	-1.11%
Office of the Mayor	882,299	905,469	1,025,193	119,724	13.22%
Office of Urban Development	3,762,963	4,397,677	4,923,228	525,551	11.95%
Public Safety	78,597,584	82,267,493	91,369,695	9,102,202	11.06%
Public Works	10,305,186	12,265,341	12,934,654	669,313	5.46%
Strategic Communications	1,991,781	1,764,469	1,673,691	(90,778)	-5.14%
Other Operating	36,420,406	32,492,416	38,365,849	5,873,433	18.08%
Agencies	14,437,805	14,730,825	14,544,610	(186,215)	-1.26%
Total	**$ 200,939,378**	**$ 208,509,607**	**$ 234,578,453**	**$ 26,068,846**	**12.50%**

General Fund Expenditure Highlights

Departments were tasked with decreasing their FY 2027 operational budgets by 5% of their FY 2026 original budget amounts, excluding personnel, city-wide, and critical non-personnel expenditures.

Highlights for FY 2027

Investment in Employees

- The proposed FY 2027 budget includes a two step increase and a 2.2% cost of living adjustment for non-public safety personnel, and a one step increase and a 2.2% cost of living adjustment for public safety personnel.
- $10,818,173 is budgeted for the conversion costs of the Fire and Police Pension plan to RSA effective October 1, 2026.
- $5,269,679 is budgeted as an escrow for the conversion of the Fire and Police Pension plan to RSA for future year costs.

Health Insurance

- The proposed FY 2027 budget includes an 10% increase to health insurance premiums from Blue Cross Blue Shield.
- The proposed FY 2027 budget includes a $1,000,000 transfer to the Health Insurance Fund.

Capital Equipment Investments

- $300,000 is budgeted annually as a transfer to the Facility Renewal Fund for city facility repairs and improvements.

General Fund Expenditure Highlights (continued)

Departmental Budgets

- Departments were tasked with decreasing their FY 2027 operational budgets by 5% of their FY 2026 original budget amounts, excluding personnel, city-wide, and critical non-personnel expenditures. Details of funding decreases along with funding included in the budget outside of the department's decreases are detailed on each department's cover page.

Agencies

- Agencies are level funded with their prior year 2026 contract amounts with the following exceptions:
    - The final payment of a 3 year commitment was made to Freedom Farms in FY 2026.
    - $30,000 for Community Soup Bowl, a new agency (FY 2027 portion of calendar year 2027 contract amount of $40,000).

Contingency

- The FY 2027 proposed budget provides a contingency balance of $725,000.

Debt Service and other commitments

- The FY 2027 debt service budget increased by $3,072,294 compared to the FY 2026 original budget. Overall, debt service represents 7% of the total FY 2027 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. FY 2027 is the final payment year for these incentive obligations.
- $867,974 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 $867,974 from the River District Fund for 52% of the 2016-B Refunding for Amphitheater debt service.
- $8,274,918 is budgeted as a cost reimbursement from TCRIC for debt service related to TCRIC projects.

General Fund Debt Service
FY 2027 Budget Summary

Debt Issue	Principal	Interest	Total	Remaining Principal	Maturity Date
2014-C Refunding (2005)	-	11,295	11,295	350,000	January 2032
2016-A	885,000	988,195	1,873,195	25,400,000	April 2046
2016-B Refunding (2007A & 2009)	815,000	854,181	1,669,181	25,875,000	October 2038
2019-A Refunding of 2010-A	1,130,000	312,250	1,442,250	5,115,000	July 2031
2019-B Refunding of 2012-A, 2012-B & 2014-A, 2014-C	1,995,000	303,700	2,298,700	8,910,000	April 2039
2020-A (reimbursed by TCRIC)	751,140	1,147,703	1,898,843	30,443,640	October 2050
2020-B Refunding of 2012-B	20,000	46,108	66,108	2,135,000	July 2035
2022-C (reimbursed by TCRIC)	1,100,000	2,716,481	3,816,481	58,800,000	October 2052
Patriot Parkway Installment	170,386	-	170,386	-	October 2026
Axon Lease (Capital Lease) 5 Years	1,071,104	-	1,071,104	2,242,207	October 2028
2026-A (reimbursed by TCRIC)	650,000	1,909,594	2,559,594	39,275,000	June 2055
Total	**$ 8,587,630**	**$ 8,289,507**	**$ 16,877,137**	**$ 198,545,847**	

General Fund Other Commitments
FY 2027 Budget Summary

Commitments	Type	Annual Payment	Remaining Balance	Final Payment Date
Project Crimson	Incentive Obligation	$ 425,000	$ -	October 2026
Project Five Star	Incentive Obligation	250,000	-	October 2026
Total		**$ 675,000**	**$ -**	

City of
TUSCALOOSA

GENERAL FUND SUMMARY

Account Category	2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
GENERAL FUND REVENUES					
Taxes	112,304,606	112,985,662	112,985,662	95,159,680	120,534,812
Licenses and Permits	31,014,531	30,078,257	30,078,257	30,229,738	30,712,980
Fines and Penalties	1,896,572	1,807,877	2,076,715	1,782,159	2,388,716
Use of Property	196,464	272,757	272,757	298,609	333,757
Charges for Services	3,239,621	3,548,104	3,548,104	2,658,088	4,138,952
Intergovernmental Revenues	26,599,687	26,243,700	26,657,947	19,194,727	26,963,147
Other Operating	4,503,273	1,665,200	2,510,157	2,350,250	12,343,539
Transfers from Other Funds	23,981,769	24,593,949	24,847,505	18,403,490	27,359,555
Cost Reimbursements	7,850,747	7,314,101	7,569,192	3,597,653	9,802,995
TOTAL GENERAL FUND REVENUES	**211,587,271**	**208,509,607**	**210,546,297**	**173,674,395**	**234,578,453**
GENERAL FUND EXPENDITURES					
Accounting and Finance	4,553,030	5,434,888	5,434,888	4,442,926	6,270,947
Airport	924,585	1,031,574	1,035,244	790,774	1,178,310
Arts & Entertainment	3,162,971	3,539,746	3,539,746	2,622,682	5,267,464
Community & Neigborhood Services	755,967	926,344	926,344	716,579	1,061,148
Construction, Facilities, & Grounds	14,313,888	15,358,916	15,481,840	12,161,300	16,768,032
Council	513,591	703,710	666,028	476,339	732,148
Environmental Services	11,231,869	11,483,961	11,839,019	9,979,702	13,576,008
Human Resources	3,617,890	3,532,547	3,532,547	3,414,521	4,047,965
Information Technology	8,185,326	9,172,476	9,533,392	7,487,271	10,817,038
Municipal Court	1,437,420	1,764,463	1,764,463	1,442,881	2,090,976
Office of Operations	1,097,001	1,080,004	1,080,004	881,061	2,021,872
Office of the City Attorney	2,583,450	2,935,738	2,935,738	2,326,052	3,218,300
Office of the City Engineer	2,164,365	2,721,550	2,758,365	2,050,012	2,691,325
Office of the Mayor	882,299	905,469	905,469	797,949	1,025,193
Office of Urban Development	3,762,963	4,397,677	4,407,677	3,456,228	4,923,228
Public Safety	78,597,584	82,267,493	83,681,489	69,611,762	91,369,695
Public Works	10,305,186	12,265,341	12,354,491	8,434,381	12,934,654
Strategic Communications	1,991,781	1,764,469	1,779,404	1,464,876	1,673,691
Other Operating	36,420,406	32,492,416	32,639,776	17,834,005	38,365,849
Agencies	14,437,805	14,730,825	14,773,948	13,573,895	14,544,610
TOTAL GENERAL FUND EXPENDITURES	**200,939,378**	**208,509,607**	**211,069,872**	**163,965,198**	**234,578,453**

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Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
TAXES						
10100050-0101	Sales Tax	47,690,683	47,620,000	47,620,000	36,692,659	48,600,000
10100050-0101	Additional Sales Tax - Alcohol	85,086	75,000	75,000	136,698	85,000
10100050-010101	S/T Rebate - Legacy Park	(505,834)	(470,000)	(470,000)	(440,817)	(569,917)
10100050-010103	S/T Rebate - Southern Oil	(27,431)	(48,000)	(48,000)	(29,060)	(40,000)
10100050-010107	S/T Rebate - Guthries	(21,293)	(36,000)	(36,000)	(15,855)	(32,000)
10100050-0102	Use Tax	6,705,996	6,680,000	6,680,000	4,961,025	6,571,000
10100050-0103	Sales Tax Liquor	468,707	450,000	450,000	337,804	465,000
10100050-0104	Sales Tax Pen & Int	352,912	240,000	240,000	205,360	240,000
10100050-0105	Use Tax - Internet	9,393,093	9,381,000	9,381,000	8,047,332	11,577,000
10100050-0201	Ad Valorem Tax	22,412,825	23,045,000	23,045,000	23,903,933	25,771,000
10100050-020102	AV/T Rebate - Hotel Indigo	(29,797)	(31,000)	(31,000)	-	(31,000)
10100050-020103	AV/T Rebate - Legacy Park	(83,006)	(100,000)	(100,000)	(74,117)	(100,000)
10100050-020105	AV/T Rebate - SunSouth	(4,673)	(4,700)	(4,700)	(5,000)	(5,000)
10100050-020106	AV/T Rebate - Alamite	(27,211)	(106,100)	(106,100)	(29,116)	(30,000)
10100050-020107	AV/T Rebate - Guthries	-	(8,150)	(8,150)	(1,915)	(5,000)
10100050-0202	Ad Valorem Tax Auto	2,176,966	2,155,000	2,155,000	1,645,042	2,243,000
10100050-0203	Ad Valorem Tax-Prior Years	821	-	-	-	-
10100050-0301	Consumable Vapor Products Tax	-	-	-	53,411	20,000
10100050-0302	Liquor Tax	3,652,577	3,637,000	3,637,000	3,122,348	4,163,000
10100050-0303	Wine Tax	79,346	85,000	85,000	63,767	85,000
10100050-0304	Rental Tang Per Prop T	1,316,657	1,346,000	1,346,000	978,484	1,273,000
10100050-0306	Lodging Tax	10,331,480	10,521,000	10,521,000	8,576,487	11,145,000
10100050-030602	L/T Rebate - Hotel Indigo	(176,860)	(175,730)	(175,730)	(39,241)	(167,022)
10100050-030603	L/T Rebate - Homewood Suites	(309,090)	(313,211)	(313,211)	(236,198)	(313,014)
10100050-030604	L/T Rebate - AC Marriot	(399,648)	(400,107)	(400,107)	(334,593)	(429,921)
10100050-030605	L/T Rebate - Alamite	(234,647)	(221,340)	(221,340)	(185,542)	(248,314)
10100050-0308	Tobacco Tax	530,489	518,000	518,000	428,899	535,000
10100050-0309	Dwelling Tax	4,912,345	4,613,000	4,613,000	3,747,796	4,827,000
10100050-0309	Dwelling Tax - PS Pay Plan	2,404,358	2,322,000	2,322,000	1,830,033	2,443,000
10100050-0311	Audits	543,369	1,000,000	1,000,000	739,472	900,000
10100050-0312	Lodging Tax - S/T Rentals	1,066,386	1,212,000	1,212,000	1,080,584	1,563,000
TOTAL TAXES		**112,304,606**	**112,985,662**	**112,985,662**	**95,159,680**	**120,534,812**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
LICENSES AND PERMITS						
10100055-0401	Privilege License	26,054,606	26,303,000	26,303,000	25,851,897	26,103,000
10100055-40102	B/L Rebate - SWJ Technology	(5,771)	(9,000)	(9,000)	(6,328)	(9,000)
10100055-40107	B/L Rebate - Guthries	-	(3,700)	(3,700)	-	(3,700)
10100055-0402	Life Insurance License	1,239,939	950,000	950,000	1,456,879	1,200,000
10100055-0403	Fire Insurance License	202,986	210,000	210,000	255,286	210,000
10100055-0404	Alcoholic Bev License	131,708	120,000	120,000	128,679	120,000
10100055-0405	Filing Fee	26,789	20,000	20,000	27,165	25,000
10100055-0406	Franchise License	453,510	128,615	128,615	266,584	128,615
10100055-0407	Penalties	540,794	350,000	350,000	376,445	400,000
10100055-0408	Election Filing Fee	3,850	-	-	-	-
10100055-0409	Business Privilge License	208,754	200,000	200,000	-	200,000
10100055-0411	Sm Cell Facility Wireless Fees	(462)	-	-	1,500	-
10100055-0412	Queuing Permits	3,900	3,900	3,900	3,900	3,900
10100055-0502	Building Permits	1,955,561	1,774,942	1,774,942	1,940,384	2,292,665
10100055-50207	Bldg Permit Rebate - Guthries	13,127	-	-	-	-
10100055-50208	Bldg Permit Rebate - Jack Hotel	139,940	-	-	(139,940)	-
10100055-0503	Electrical Inspection	36,663	25,000	25,000	62,602	36,000
10100055-0509	Sewer Tap Permits	4,790	3,500	3,500	6,624	4,500
10100055-0513	Water Meter Connect Fee	-	-	-	(4,392)	-
10100055-0520	PS- Special Event App Fee	3,848	2,000	2,000	2,453	2,000
TOTAL LICENSES AND PERMITS		**31,014,531**	**30,078,257**	**30,078,257**	**30,229,738**	**30,712,980**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
FINES AND PENALTIES						
10100060-0601	Municipal Court Clearing	-	-	-	122,176	-
10100060-0607	Public Defenders Fund	1,360	-	-	493	-
10100060-0608	Failure To Appear / Writ Fee	171,480	150,000	150,000	132,177	150,000
10100060-0610	Recovery Unit And Other	7,494	8,500	8,500	14,979	8,500
10100060-0611	City Court Costs/Jail Muni Bbf	122,076	130,000	130,000	100,745	100,000
10100060-0612	Criminal Littering Fund	3,232	-	-	2,496	-
10100060-0613	City Fines/Bond Forfeiture	790,859	900,000	900,000	566,793	710,000
10100060-0616	Imp Drivers-City	435	300	300	335	300
10100060-0622	Forensic Trust - City	260	200	200	266	200
10100060-0625	City Court Over/Short	14,075	-	-	3,815	-
10100060-0626	Copy/Records Fee	16,169	15,000	15,000	11,861	15,000
10100060-0630	Mun General Fund - Ect	-	-	-	679	-
10100060-0631	Drug Docket Fee	0	-	-	-	-
10100060-0633	DA Solicitors Fee	(0)	-	-	(725)	-
10100060-0634	Convenience Fee	144	250	250	84	100
10100060-0636	Diversion Training Tech (TPD)	102,589	-	20,250	79,135	-
10100060-06361	PY Fund Bal-Mun Crt (TR TECH)	-	-	-	-	75,000
10100060-0637	Diversion Indigent Treatment	101,161	-	-	80,261	-
10100060-06371	Diversion Indigent Treatment	-	25,925	274,513	-	608,640
10100060-0638	Diversion General Fund	203,226	245,000	245,000	160,789	200,000
10100060-0639	District Clerk Admin	-	-	-	79	-
10100060-0698	Expungement Revenue	2,950	2,000	2,000	2,600	2,500
10100060-0699	ESD Trash Violation	-	-	-	(87)	-
10100060-0701	Parking Tickets	196,239	150,000	150,000	177,195	175,000
10100060-0702	Wrecker Service	13,977	7,000	7,000	5,821	7,000
10100060-0703	Sex Offender Fines	1,943	-	-	1,265	-
10100060-0704	Red Light Cameras	146,903	100,000	100,000	97,360	100,000
10100060-0705	CRO Drug Testing	-	37,236	37,236	113,160	128,776
10100060-0706	CRO Eval/Monitoring	-	-	-	5,960	-
10100060-0707	Confirmation Testing	-	-	-	90	-
10100060-0708	CRO State AL Revenue	-	-	-	102,357	107,700
TOTAL FINES AND PENALTIES		**1,896,572**	**1,807,877**	**2,076,715**	**1,782,159**	**2,388,716**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
USE OF PROPERTY						
10100065-0901	Rents	13,769	13,757	13,757	12,476	13,757
10100065-0903	Airport Hanger Rent	326,224	259,000	259,000	286,133	320,000
10100065-0905	Lease Revenue- GASB 87	(143,529)	-	-	-	-
TOTAL USE OF PROPERTY		**196,464**	**272,757**	**272,757**	**298,609**	**333,757**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
CHARGES FOR SERVICES						
10100070-1101	Garbage Collection	3,235,207	3,548,104	3,548,104	2,658,088	4,138,952
10100070-1803	Recovered Bad Debts	4,415	-	-	-	-
TOTAL CHARGES FOR SERVICES		**3,239,621**	**3,548,104**	**3,548,104**	**2,658,088**	**4,138,952**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
INTERGOVERNMENTAL REVENUES						
10100075-1201	Sales Tax - Public School Bond	23,488,600	23,460,000	23,460,000	18,032,340	24,144,000
10100075-120101	S/T- Public School Bond Contra	(23,488,600)	(23,460,000)	(23,460,000)	(18,032,340)	(24,144,000)
10100075-1202	Road And Bridge Tax	1,376,932	1,320,000	1,320,000	-	1,370,000
10100075-1204	Beer Tax-Wholesaler	357,349	375,000	375,000	245,207	379,000
10100075-1205	Local Gasoline Tax	685,449	681,000	681,000	518,747	692,000
10100075-1207	Casual Sales Tax-Autos	703,362	650,000	650,000	534,391	700,000
10100075-1209	County Sales Tax-19% City Share	22,314,170	22,345,000	22,345,000	17,130,723	22,937,000
10100075-1302	Bank Excise Tax	757,743	732,000	732,000	558,462	718,000
10100075-1303	Abc Board Profit	-	13,000	13,000	-	-
10100075-1304	Oil Production Tax	27,772	24,000	24,000	22,735	24,000
10100075-1322	Adeca Traffic Grant	39,276	-	-	17,811	-
10100075-1945	Grant-Assistance To Ff	-	-	219,827	8,729	-
10100075-1947	Grant-Homeland Security	76,676	-	87,000	-	-
10100075-1954	Grant-EMA EOP Plan	16,421	-	-	11,165	-
10100075-1956	Grant Bulletproof Vests	18,036	-	-	-	-
10100075-1963	Grant-FBI	6,396	-	-	8,077	-
10100075-1966	DOJ Mental Health Court	60,794	103,700	103,700	36,120	143,147
10100075-1977	Brownfield Grant	220	-	-	-	-
10100075-1981	Grant-Us Marshall Task Force	48,057	-	-	11,819	-
10100075-1982	Grant-Fema Communication Match	33,629	-	-	3,900	-
10100075-1995	Adem Recycling Grant	72,406	-	107,420	86,840	-
10100075-2001	Grant - Farmers Market	5,000	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUES		**26,599,687**	**26,243,700**	**26,657,947**	**19,194,727**	**26,963,147**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
OTHER OPERATING						
10100080-6351	PY Fund Bal - PS Fund	-	-	-	-	10,818,173
10100080-1403	Interest Income-Checking	1,482,358	-	-	1,019,056	-
10100080-1429	Interest Income- Payment Plan	5,260	-	-	6,648	-
10100080-1430	Interest Income - Debt Service	40,041	-	-	11,846	-
10100080-1437	Int Income - Leases GASB 87	202,602	-	-	-	-
10100080-1501	Other Operating	1,277	800	800	1,202	1,200
10100080-1502	Police Miscellaneous	104,224	95,000	95,000	58,156	81,000
10100080-1503	Rebate Fees	44,293	25,000	25,000	12,553	30,000
10100080-1506	Vending Commissions	64	-	-	-	-
10100080-1513	Sale Of Land/Vacate Street	280,849	-	-	29,264	-
10100080-1518	In-Kind Revenues	110,041	-	-	-	-
10100080-1522	TPD - Abandoned Property	11,908	-	-	3,485	-
10100080-1523	Mayors 5K	75,631	56,100	56,100	65,465	56,100
10100080-1524	Human Trafficking Task Force	42,678	-	-	81,237	-
10100080-1535	Auction Sales	130,023	50,000	50,000	142,916	50,000
10100080-1536	Auction Sales - TPD LESO Funds	652,458	-	659,806	25,212	-
10100080-1538	Rescue Call Payments	12,840	15,000	15,000	2,501	10,000
10100080-15381	PY Fund Bal-Ambulance	-	-	105,477	-	127,566
10100080-1539	Ambulance Payments	-	300	300	-	-
10100080-1546	Donations	26,143	-	75,806	10,000	-
10100080-1561	RMKT- Rental Income	442,826	400,000	400,000	373,133	440,000
10100080-1562	RMKT- Farmers Booth Fees	12,800	9,000	9,000	9,580	10,000
10100080-1563	RMKT- Artist Booth Fees	13,170	9,000	9,000	13,440	10,000
10100080-1564	RMKT- Catering Royalties	69,877	50,000	50,000	36,661	28,000
10100080-1566	RMKT- Merchandise Inventory	3,570	500	500	4,110	1,000
10100080-1568	RMKT-Snap/Ebt Program	29,739	5,000	5,000	17,523	30,000
10100080-1570	HOTR- Ice Skating	115,127	142,000	142,000	128,454	128,000
10100080-1571	HOTR- Sponsorships	36,000	30,000	30,000	39,000	30,000
10100080-1573	HOTR- Private Events	10,537	10,000	10,000	2,483	2,500
10100080-1574	HOTR- Other Misc Revenues	66	-	-	108	-
10100080-1576	AMP - Sponsorship	-	140,000	140,000	140,000	-
10100080-1581	Special Event-Rental Fees	41,696	20,000	20,000	21,328	25,000
10100080-1583	Special Event Sponsorships	27,575	20,000	20,000	32,445	20,000

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
OTHER OPERATING (continued)						
10100080-1586	Druid City Arts Festival	38,543	40,000	40,000	39,302	35,000
10100080-1587	Alcohol Event Fee	43,301	35,000	35,000	23,143	35,000
10100080-1592	PY Fund Bal - District Enhancement	-	-	3,868	-	-
10100080-1596	Opioid Settlement Revenues	387,500	512,500	512,500	-	375,000
10100080-1899	Misc Income	8,257	-	-	-	-
TOTAL OTHER OPERATING		**4,503,273**	**1,665,200**	**2,510,157**	**2,350,250**	**12,343,539**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
TRANSFERS FROM OTHER FUNDS						
10100085-1605	Trans From Beer Tax Bonus	395,894	421,556	421,556	386,412	407,274
10100085-1617	Trans From WS - Prop Insurance	689,000	689,000	689,000	689,000	1,312,321
10100085-1628	Trans From GF-RFFI	1,750,000	-	253,556	253,556	-
10100085-1630	Trans From WS - Worker's Comp	50,000	50,000	50,000	50,000	50,000
10100085-1634	Trans From WS - Build Maint	96,273	190,969	190,969	-	119,000
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	-
10100085-1659	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	Tranfer from Elevate	1,439,360	1,876,829	1,876,829	-	2,292,247
10100085-166301	Trans from Elevate - PS Fund	4,424,456	4,408,863	4,408,863	-	4,531,581
10100085-1680	Trans From Tourism Cap Impv	250,000	250,000	250,000	250,000	-
10100085-1699	Trans From WS - Indirect Costs	8,186,829	9,709,911	9,709,911	9,709,911	10,485,869
10100085-8080	Trans From Amp - Debt Service	865,950	865,894	865,894	865,894	867,974
10100085-8081	Transf From Amp - Clearing	126,772	-	-	77,790	-
10100085-8106	Trans From RDF	125,000	620,927	620,927	620,927	2,283,289
TOTAL TRANSFERS FROM OTHER FUNDS		**23,981,769**	**24,593,949**	**24,847,505**	**18,403,490**	**27,359,555**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
COST REIMBURSEMENTS						
10100090-1550	Insurance Proceeds	574,102	-	152,651	255,258	-
10100090-9900	Cost Reimburse	1,730	-	61,240	61,240	-
10100090-9903	Cost Reim-Information Sys	28,050	-	-	32,400	-
10100090-9905	Cost Reim-Planning	65,907	45,000	47,000	60,019	50,000
10100090-9906	Cost Reim-Legal	433	-	-	5,109	-
10100090-9908	Cost Reim-Police	182,475	245,000	245,000	141,751	245,000
10100090-99091	Cost Reim-EMS Billing	(368)	-	-	(450)	-
10100090-9910	Cost Reim- Gateway	(1,050)	-	-	-	-
10100090-9911	Cost Reim-Inspection	20,355	14,000	14,000	15,941	17,000
10100090-9912	Cost Reim-TDOT	200,449	145,000	145,000	157,710	200,000
10100090-9915	Cost Reim-Env Services	42,946	27,000	27,000	45,462	35,000
10100090-9916	Cost Reim-BOE School Guards	39,471	84,285	84,285	27,764	76,161
10100090-9921	Cost Reim-Mayor/Clerk	13,731	-	-	4,043	-
10100090-9925	Cost Reim-Recycling	269,314	200,000	200,000	121,570	155,000
10100090-9942	Cost Reim-Human Resources	30	-	-	10	-
10100090-9944	Cost Reim-Preservation	2,575	1,750	1,750	2,583	2,000
10100090-9947	Cost Reim-PATA Fuel	244,380	300,000	300,000	256,789	300,000
10100090-9954	Cost Reim - UA PS	250,000	250,000	250,000	250,000	250,000
10100090-9956	Cost Reim-Amphitheater	7,184	1,500	1,500	-	5,000
10100090-9967	Cost Reimb - TCRIC Debt	5,714,131	5,714,174	5,714,174	1,953,354	8,274,918
10100090-9970	Cost Reim- A&E Special Events	70,108	35,000	35,000	58,468	50,000
10100090-9974	Cost Reim-PATA-UA Route	98,116	98,116	98,116	98,116	98,116
10100090-9976	Cost Reim-Animal Shelter	16,678	16,800	56,000	45,532	44,800
10100090-9984	Cost Reim-Summer Jobs	10,000	-	-	-	-
TOTAL COST REIMBURSEMENTS		**7,850,747**	**7,314,101**	**7,569,192**	**3,597,653**	**9,802,995**

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

Accounting & Finance
FY 2027 General Fund Budget Summary

Divisions	**2026 Original Budget**	**2027 Mayor Rec**	**Increase/ Decrease**	**Percentage Change**
Budgets & Financial Reporting	$ 2,950,037	$ 3,541,615	$ 591,578	20.1%
Purchasing	197,137	225,542	28,405	14.4%
Revenue & Financial Services	2,287,714	2,503,790	216,076	9.4%
Total	**$ 5,434,888**	**$ 6,270,947**	**$ 836,059**	**15.4%**
Expenditure Category				
Salaries/Benefits	$ 4,875,425	$ 5,714,986	$ 839,561	17.2%
Salary Reimbursements	(1,000)	(1,000)	-	0.0%
Overtime/Wages	9,000	9,000	-	0.0%
Auto Fuel/Maintenance	1,320	1,525	205	15.5%
Other Operating	550,143	546,436	(3,707)	-0.7%
Total By Category	**$ 5,434,888**	**$ 6,270,947**	**$ 836,059**	**15.4%**

Accounting & Finance Budget Highlights

- Compared to the FY 2026 original budget, the overall salaries and benefits increase of $839,561 is attributed to a 10% rise in health insurance premiums, a 2.2% cost of living adjustment, a two step increase, an increase in state pension for public safety RSA conversion, the 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 2026 original budget with the following exceptions:
  - Increase of $205 in auto fuel/maintenance to reflect expected cost and department usage.
  - Net decrease of $3,707 in other operating due to an increase in outside services for grant consulting contract and a decrease in equipment.

Accounting & Finance Personnel

Department/Division	Position	2027
Accounting & Finance		
Accounting & Finance	Accountant	5
Accounting & Finance	Accounting Manager	3
Accounting & Finance	Accounting Tech	1
Accounting & Finance	Accounting Tech Sr	2
Accounting & Finance	Accounts Payable Supervisor	1
Accounting & Finance	AD, Acc & Fin Report	2
Accounting & Finance	AD, Bud & Strat Plan	1
Accounting & Finance	Chief Financial Officer	1
Accounting & Finance	Dep Chief Financial Officer	1
Accounting & Finance	Director, Budg Strat Plan	1
Accounting & Finance	Director, Acct & Fin	1
Accounting & Finance	Grants Manager	1
Accounting & Finance	Office Administrator	1
Accounting & Finance	Senior Accountant	2
	Accounting & Finance Total	**23**
Accounting & Finance - Purchasing		
Accounting & Finance - Purchasing	Asst Purchasing 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 Manager	1
Accounting & Finance - Revenue	Billing/Collect Supervisor	1
Accounting & Finance - Revenue	Bus Tax Auditor	3
Accounting & Finance - Revenue	Director, Rev Operations	1
Accounting & Finance - Revenue	Director, Rev Code Enforcement	1
Accounting & Finance - Revenue	Enforcement Manager	1
Accounting & Finance - Revenue	Revenue Officer	6
Accounting & Finance - Revenue	Revenue Officer, Sr	4
Accounting & Finance - Revenue	Sr Bus Tax Auditor	2
	Accounting & Finance - Revenue Total	**21**

Accounting & Finance Department Total **46**

Accounting & Finance Goals

Short-Term Goals:	**FY Budget Submission**	**Target Date**	**% of Completion**	**Date of Completion**	**Core Belief #1**	**#2**	**#3**	**#4**
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	9/30/2027	99%					x
Implementation of online business license processing which includes new license as well as submission and payment for license renewals.	FY 2023	12/31/2026	50%					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	20%					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	12/31/2026	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
Enhance current city-wide centralized cash handling procedures to strengthen internal controls while addressing prior year management comments from Mauldin & Jenkins.	FY 2027	9/30/2029	15%					x

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
A&F - BUDGETS AND FINANCIAL REPORTING						
10101010-1005	Beer Tax Bonus	4,488	4,599	4,599	4,512	4,876
10101010-1015	Salaries	1,687,064	1,936,804	1,936,804	1,614,112	2,126,355
10101010-101501	Salary Reimbursement - Grants	(3,665)	(1,000)	(1,000)	-	(1,000)
10101010-1021	Stipend	-	4,750	4,750	5,250	-
10101010-1030	Wages	8,514	-	-	-	-
10101010-2010	Employee Insurance	174,051	221,307	221,307	185,931	260,535
10101010-2025	State Pension	155,645	198,681	198,681	166,061	514,461
10101010-2029	Medicare Tax	23,721	26,763	26,763	22,490	29,081
10101010-2030	Social Security	101,427	114,398	114,398	96,163	124,296
10101010-3007	Auditing	104,100	107,000	107,000	106,200	109,000
10101010-3100	Outside Services	221,992	236,500	236,500	200,828	261,500
10101010-3110	Machine Rental	9,482	9,000	9,000	7,973	10,000
10101010-3137	Postage & Freight	10,218	10,500	10,500	8,927	12,000
10101010-3138	Operating Forms	4,024	5,300	5,300	5,967	5,300
10101010-3155	Office Supplies	5,081	5,000	5,000	2,958	4,500
10101010-3170	Repairs & Supplies	2,421	4,500	4,500	823	4,000
10101010-3210	Travel/Education	8,279	20,000	20,000	10,103	20,000
10101010-3212	Car Allowance	26,219	32,746	32,746	20,290	30,918
10101010-3214	Books/Dues/Subscriptions	3,191	7,500	7,500	5,539	7,500
10101010-3231	Telephone	6,895	5,689	5,689	5,175	7,000
10101010-4010	Equipment	-	-	36,000	8,150	11,293
TOTAL A&F - BUDGETS AND FINANCIAL REPORTING		**2,553,147**	**2,950,037**	**2,986,037**	**2,478,134**	**3,541,615**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
A&F - PURCHASING						
10101011-1005	Beer Tax Bonus	437	438	438	424	424
10101011-1015	Salaries	141,508	147,450	147,450	125,687	153,508
10101011-1021	Stipend	-	500	500	500	-
10101011-2010	Employee Insurance	15,610	16,907	16,907	14,790	18,591
10101011-2025	State Pension	14,069	15,853	15,853	13,453	36,932
10101011-2029	Medicare Tax	1,986	2,039	2,039	1,770	2,106
10101011-2030	Social Security	8,493	8,716	8,716	7,568	9,001
10101011-3085	Property Insurance	(344)	-	-	-	-
10101011-3138	Operating Forms	449	200	200	-	200
10101011-3155	Office Supplies	31	250	250	18	250
10101011-3170	Repairs & Supplies	33	-	-	-	-
10101011-3210	Travel/Education	3,350	1,550	1,550	-	1,550
10101011-3212	Car Allowance	2,508	2,584	2,584	2,150	2,637
10101011-3214	Books/Dues/Subscriptions	235	650	650	303	343
TOTAL A&F - PURCHASING		**188,365**	**197,137**	**197,137**	**166,662**	**225,542**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
A&F - REVENUE AND FINANCIAL SERVICES						
10101030-1005	Beer Tax Bonus	3,284	3,942	3,942	4,204	4,452
10101030-1015	Salaries	1,223,700	1,578,114	1,578,114	1,299,907	1,637,818
10101030-1021	Stipend	-	5,250	5,250	5,250	-
10101030-1030	Wages	-	9,000	9,000	-	9,000
10101030-2010	Employee Insurance	157,567	246,959	246,959	168,494	222,212
10101030-2025	State Pension	120,060	165,454	165,454	136,201	395,071
10101030-2029	Medicare Tax	16,833	21,096	21,096	17,987	22,082
10101030-2030	Social Security	71,976	90,169	90,169	76,909	94,377
10101030-3010	Auto-Fuel & Oil	495	795	795	606	1,000
10101030-3015	Auto-Maintenance	2,544	525	525	747	525
10101030-3110	Machine Rental	6,403	5,600	5,600	7,049	6,500
10101030-3137	Postage & Freight	20,337	28,000	28,000	17,830	30,000
10101030-3138	Operating Forms	3,690	4,000	4,000	4,637	5,000
10101030-3155	Office Supplies	7,145	6,500	6,500	5,537	6,000
10101030-3170	Repairs & Supplies	19,158	10,000	10,000	1,494	5,000
10101030-3210	Travel/Education	14,947	15,000	15,000	8,131	22,500
10101030-3212	Car Allowance	22,998	29,906	29,906	21,020	25,253
10101030-3214	Books/Dues/Subscriptions	7,683	1,560	1,560	1,938	4,500
10101030-3225	Uniforms/Prot Clothing	3,916	5,500	5,500	-	4,500
10101030-3231	Telephone	8,285	10,344	10,344	6,538	8,000
10101030-3999	Miscellaneous Expense	60	-	-	60	-
10101030-4010	Equipment	100,435	50,000	14,000	13,591	-
TOTAL A&F - REVENUE AND FINANCIAL SERVICES		**1,811,517**	**2,287,714**	**2,251,714**	**1,798,130**	**2,503,790**

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 2027 General Fund Budget Summary

Divisions	**2026 Original Budget**	**2027 Mayor Rec**	**Increase/ Decrease**	**Percentage Change**
Airport	$ 1,031,574	$ 1,178,310	$ 146,736	14.2%
Total	**$ 1,031,574**	**$ 1,178,310**	**$ 146,736**	**14.2%**
Expenditure Category				
Salaries/Benefits	$ 797,536	$ 945,489	$ 147,953	18.6%
Overtime/Wages	39,500	41,000	1,500	3.8%
Auto Fuel/Maintenance	38,550	28,000	(10,550)	-27.4%
Power-Runway Lights	17,917	18,250	333	1.9%
Other Operating	138,071	145,571	7,500	5.4%
Total By Category	**$ 1,031,574**	**$ 1,178,310**	**$ 146,736**	**14.2%**

Tuscaloosa National Airport Budget Highlights

- Compared to the FY 2026 original budget, the overall salaries and benefits increase of $147,953 is attributed to a 10% rise in health insurance premiums, a 2.2% cost of living adjustment, a two step increase, an increase in state pension for public safety RSA conversion, the 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 2026 original budget with the following exceptions:
  - Increase of $1,500 for overtime and wages for projected actuals.
  - Decrease of $10,550 in auto fuel/maintenance to reflect expected cost and department usage.
  - Increase of $333 in Power - Runway Lights to reflect expected cost and usage.
  - Net increase of $7,500 in other operating due to an increase in books/dues/subscriptions for an additional air traffic control subscription and a decrease in outside services.

Tuscaloosa National Airport Personnel

Department/Division	Position	2027
Tuscaloosa National Airport	Airport Assistant Manager	1
Tuscaloosa National Airport	Airport Maintenance Specialist	3
Tuscaloosa National Airport	Airport Maintenance Supervisor	1
Tuscaloosa National Airport	Executive Director Airport	1
Tuscaloosa National Airport	IPS Operations Manager	1
Tuscaloosa National Airport	Office Administrator	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	Ongoing		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 2025	100%	10/9/2025	x	x		x
Policies and Procedures: Modernize Airport Policies, Regulations, and Guidance Documents to promote transparent policies that promote airport compliance.	FY 2023	Spring 2027	90%		x	x		x
Capital Improvements: Design and Construct Rwy 4/22 Extension.	FY 2024	Summer 2027	50%			x	x	
Capital Improvements: Pursue and support efforts available to replace the airport terminal.	FY 2024	Spring 2026	100%	2/4/2026		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 2024	100%	3/12/2026		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 2025	Fall 2024	100%	8/28/2025	x	x		x
Capital Improvements: Design and construct dedicated cargo/overflow apron.	FY 2025	Spring 2027	75%			x	x	
Capital Improvements: Complete design and initiate construction for terminal improvements	FY 2027	Spring 2027	10%			x	x	x
Operational Safety: Implement ARPT Air Traffic Control Situational Awareness System at TCL	FY 2027	Spring 2027	10%		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 2027	Fall 2026	50%		x	x		x
Capital Planning: Assist ALDOT with updated pavement management system (APMS) update	FY 2027	Fall 2026	25%		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	2026	25%			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	2030	25%		x	x		x
Community Engagement: Continue airport awareness programs and events that promote the benefits, capabilities, opportunities, and economic impact the airport provides.	FY 2023	Ongoing	Ongoing		x	x	x	x
Community Engagement: Expand services, branding, marketing tools, social media presence, and relevant information on the airport's website for airport tenants, users, and the public.	FY 2023	Ongoing	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: Maximize relationship and collaboration with the Tuscaloosa Airport Advisory Community and other community agencies to promote the growth and development of the Tuscaloosa National Airport.	FY 2023	Ongoing	Ongoing		x	x	x	x
Community Engagement: Review potential concepts to expand public use and accessibility to airport property to include expanded parks and greenway infrastructure.	FY 2023	Ongoing	Ongoing			x		x
Economic Development: Pursue the re-establishment of commercial air service in support of community growth and initiatives.	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 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 special 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	Ongoing		x			x
Capital Improvements and Planning: Update Airport Master Plan	FY 2027	2030	0%		x	x		x
Capital Improvements: Reconstruct and rehabilitate Taxiway Alpha	FY 2027	2029	0%		x	x	x	x
Capital Improvements: Replace airport perimeter fence to replace older sections and increase fence height for wildlife mitigation	FY 2027	2030	0%		x	x		
Capital Planning: Review and pursue opportunities to expand the airport eastward to better support future economic development.	FY 2027	2030	0%			x	x	

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
AIRPORT						
10107050-1005	Beer Tax Bonus	1,748	1,752	1,752	1,571	1,696
10107050-1015	Salaries	568,292	598,423	598,423	464,669	629,252
10107050-1021	Stipend	-	2,000	2,000	2,000	-
10107050-1025	Salary Overtime	7,927	11,500	11,500	13,848	17,000
10107050-1030	Wages	20,062	28,000	28,000	18,309	24,000
10107050-2010	Employee Insurance	73,605	80,064	80,064	66,630	106,763
10107050-2025	State Pension	56,695	62,996	62,996	49,420	154,029
10107050-2029	Medicare Tax	8,233	8,744	8,744	6,875	8,993
10107050-2030	Social Security	35,205	37,377	37,377	29,397	38,440
10107050-3010	Auto-Fuel & Oil	6,566	10,000	10,000	1,778	3,000
10107050-3015	Auto-Maintenance	25,264	28,550	28,550	12,542	25,000
10107050-3100	Outside Services	42,433	76,500	80,170	64,970	84,000
10107050-3106	Toll Bridge	18	150	150	55	150
10107050-3110	Machine Rental	1,009	3,000	3,000	2,868	3,000
10107050-3137	Postage & Freight	38	200	200	66	200
10107050-3155	Office Supplies	1,127	1,000	1,000	660	1,000
10107050-3170	Repairs & Supplies	17,998	19,351	19,351	7,199	19,351
10107050-3186	Power-Runway Lights	16,452	17,917	17,917	13,771	18,250
10107050-3210	Travel/Education	3,352	4,000	4,000	2,363	4,000
10107050-3212	Car Allowance	5,000	6,180	6,180	5,150	6,316
10107050-3214	Books/Dues/Subscriptions	8,336	9,000	9,000	7,897	9,000
10107050-3215	Trade Organization Dues	4,128	6,500	6,500	4,123	6,500
10107050-3225	Uniforms/Prot Clothing	2,604	2,500	2,500	1,811	2,500
10107050-3231	Telephone	13,273	10,870	10,870	9,875	10,870
10107050-3999	Miscellaneous Expense	3,344	5,000	5,000	2,930	5,000
10107050-4010	Equipment	1,876	-	-	-	-
TOTAL AIRPORT		**924,585**	**1,031,574**	**1,035,244**	**790,774**	**1,178,310**

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GENERAL FUND
ARTS & ENTERTAINMENT

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, Celebration on the River, Live at the Plaza and Holidays on the Plaza. 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 will continue to provide the highest quality events and venues for the City of Tuscaloosa.

Arts & Entertainment
FY 2027 General Fund Budget Summary

Divisions	2026 Original Budget	2027 Mayor Rec	Increase/ Decrease	Percentage Change
Administration	$ 172,421	$ 368,610	$ 196,189	113.8%
Gateway	195,007	205,165	10,158	5.2%
Amphitheater	959,984	866,479	(93,505)	-9.7%
River Market	543,369	608,427	65,058	12.0%
Holidays At The Plaza	267,406	256,030	(11,376)	-4.3%
Other Special Events	899,594	977,704	78,110	8.7%
Saban Center	501,965	1,985,049	1,483,084	295.5%
Total	**$ 3,539,746**	**$ 5,267,464**	**$ 1,727,718**	**48.8%**
Expenditure Category				
Salaries/Benefits	$ 2,305,023	$ 2,934,539	$ 629,516	27.3%
Overtime/Wages/Holiday Pay	383,319	384,419	1,100	0.3%
Auto Fuel/Maintenance	25,756	17,500	(8,256)	-32.1%
Utilities	43,698	35,000	(8,698)	-19.9%
Other Operating	781,950	1,896,006	1,114,056	142.5%
Total By Category	**$ 3,539,746**	**$ 5,267,464**	**$ 1,727,718**	**48.8%**

Arts & Entertainment Budget Highlights

- Compared to the FY 2026 original budget, the overall salaries and benefits increase of $629,516 is attributed to a 10% rise in health insurance premiums, a 2.2% cost of living adjustment, a two step increase, an increase in state pension for public safety RSA conversion, the 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 2026 original budget with the following exceptions:
  - Decrease of $8,256 in auto fuel/maintenance to reflect expected cost and department usage.
  - Decrease of $8,698 in utilities based on current market rates and projections.

Arts & Entertainment Budget Highlights (continued)

- Net increase of $1,115,156 in other operating expenses due to first year of Saban Center operating expenses.

Arts & Entertainment Personnel

Department/Division	Position	2027
Arts & Entertainment - Admin		
Arts & Entertainment - Admin	Deputy Director A&E	1
Arts & Entertainment - Admin	Executive Director A&E	1
	Arts & Entertainment - Admin Total	**2**
Arts & Entertainment - Gateway		
Arts & Entertainment - Gateway	Gateway Ops Manager	1
	Arts & Entertainment - Gateway Total	**1**
Arts & Entertainment - Amphitheater		
Arts & Entertainment - Amphitheater	Mercedes-Benz Amp Box Office Manager	1
Arts & Entertainment - Amphitheater	Mercedes-Benz Amp Operations Assistant	3
Arts & Entertainment - Ampitheater	Special Projects Coordinator	1
	Arts & Entertainment - Ampitheater Total	**5**
Arts & Entertainment - Rivermarket		
Arts & Entertainment - Rivermarket	Tusc RM Asst Ops Manager	1
Arts & Entertainment - Rivermarket	Tusc RM Ops Assistant	1
Arts & Entertainment - Rivermarket	Tusc RM Ops Manager	1
	Arts & Entertainment - Rivermarket Total	**3**
Arts & Entertainment - Special Events		
Arts & Entertainment - Special Events	Maint Crew Leader	1
Arts & Entertainment - Special Events	Special Events Ops Assistant	2
Arts & Entertainment - Special Events	Special Events Ops Manager	1
Arts & Entertainment - Special Events	Special Events Asst Ops Manager	1
Arts & Entertainment - Special Events	Special Events Crew Supervisor	1
Arts & Entertainment - Special Events	Speical Events Crew Worker	3
	Arts & Entertainment - Special Events Total	**9**
Arts & Entertainment - Saban Center		
Arts & Entertainment - Saban Center	Business Services Manager	1
Arts & Entertainment - Saban Center	Communications Manager	1
Arts & Entertainment - Saban Center	Director of Development	1
Arts & Entertainment - Saban Center	Director, Saban Center Facility Operations	1
Arts & Entertainment - Saban Center	Executive Director Saban Center	1
	Arts & Entertainment - Saban Center Total	**5**

Arts & Entertainment Department Total	**25**

Arts & Entertainment Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Create and manage memorable events for the public to attend that are safe and of high quality	FY 2025	Ongoing		Ongoing				x
Provide high qualify, safe and efficiently managed venues for the public to enjoy.	FY 2027	Ongoing		Ongoing				x
Transition Gateway venue and staff	FY 2027	Ongoing		Ongoing				x
Upgrade the AV and lighting at the River Market to stay competitive.	FY 2027	Ongoing						x

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Continue to upgrade features at the Mercedes-Benz Amphitheater to stay competitive.	FY 2027	Ongoing		Ongoing				x

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
A&E - ADMINISTRATION						
10109060-1015	Salaries	127,139	134,439	134,439	120,221	253,357
10109060-1021	Stipend	-	250	250	250	-
10109060-2010	Employee Insurance	7,729	8,372	8,372	7,672	27,559
10109060-2025	State Pension	11,373	13,149	13,149	11,698	61,153
10109060-2029	Medicare Tax	1,891	1,912	1,912	1,784	3,619
10109060-2030	Social Security	8,086	8,171	8,171	7,628	15,476
10109060-3212	Car Allowance	5,736	5,909	5,909	4,920	6,034
10109060-3231	Telephone	-	-	-	-	1,200
TOTAL A&E-ADMINISTRATION		**162,173**	**172,421**	**172,421**	**154,385**	**368,610**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
A&E - GATEWAY						
10109062-1005	Beer Tax Bonus	219	219	219	212	212
10109062-1015	Salaries	71,056	74,026	74,026	63,176	77,502
10109062-1021	Stipend	-	250	250	250	-
10109062-1025	Salary Overtime	202	-	-	-	-
10109062-1030	Wages	22,067	30,414	30,414	22,404	28,414
10109062-2010	Employee Insurance	15,591	16,885	16,885	14,773	18,571
10109062-2025	State Pension	7,514	8,405	8,405	7,152	18,523
10109062-2029	Medicare Tax	1,229	2,369	2,369	1,134	2,518
10109062-2030	Social Security	5,256	10,124	10,124	4,850	10,759
10109062-3100	Outside Services	17,005	18,000	18,000	17,645	18,000
10109062-3110	Machine Rental	2,126	2,366	2,366	1,771	2,366
10109062-3137	Postage & Freight	-	200	200	-	200
10109062-3138	Operating Forms	-	150	150	-	150
10109062-3155	Office Supplies	168	350	350	196	350
10109062-3170	Repairs & Supplies	172	2,500	2,500	-	500
10109062-3214	Books/Dues/Subscriptions	167	250	250	-	250
10109062-3225	Uniforms/Prot Clothing	276	350	350	117	350
10109062-3230	Utilities	23,645	25,998	25,998	6,949	25,000
10109062-3231	Telephone	1,297	1,651	1,651	616	1,000
10109062-3999	Miscellaneous Expense	60	500	500	60	500
TOTAL A&E-GATEWAY		**168,049**	**195,007**	**195,007**	**141,305**	**205,165**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
A&E - AMPHITHEATER						
10109063-1005	Beer Tax Bonus	1,862	1,095	1,095	1,108	1,060
10109063-1015	Salaries	566,472	420,768	420,768	267,248	344,372
10109063-1021	Stipend	-	2,000	2,000	1,250	-
10109063-1025	Salary Overtime	128,945	144,427	144,427	66,460	144,427
10109063-1030	Wages	4,171	14,965	14,965	2,864	8,065
10109063-1045	Holiday Pay	3,043	-	-	-	-
10109063-2010	Employee Insurance	73,831	67,395	67,395	41,216	55,552
10109063-2020	Fire - Police Pension	9,697	-	-	5,115	-
10109063-2025	State Pension	60,852	44,120	44,120	32,184	101,568
10109063-2029	Medicare Tax	9,695	9,294	9,294	4,667	8,467
10109063-2030	Social Security	37,921	39,725	39,725	18,116	36,183
10109063-3010	Auto - Fuel & Oil	5,298	6,500	6,500	1,179	2,000
10109063-3015	Auto - Maintenance	10,427	18,560	18,560	8,336	8,000
10109063-3100	Outside Services	71,096	23,180	23,180	7,527	23,180
10109063-3110	Machine Rental	965	4,000	4,000	822	2,600
10109063-3111	Office Rent	9,480	14,280	14,280	8,690	9,480
10109063-3137	Postage & Freight	1,298	1,500	1,500	491	1,500
10109063-3138	Operating Forms	970	1,600	1,600	845	1,600
10109063-3155	Office Supplies	1,461	1,400	1,400	153	1,400
10109063-3156	Maintenance Contracts	34,097	35,000	35,000	34,064	35,000
10109063-3170	Repairs & Supplies	33,866	29,650	29,650	18,149	29,650
10109063-3188	Furniture Supplies	-	2,000	2,000	1,076	2,000
10109063-3210	Travel/Education	13,670	18,000	18,000	6,003	15,500
10109063-3214	Books/Dues/Subscriptions	4,734	5,935	5,935	3,636	5,935
10109063-3225	Uniforms/Prot Clothing	4,148	6,540	4,790	2,541	6,540
10109063-3231	Telephone	11,563	25,050	25,050	6,715	7,400
10109063-3515	Marketing	-	-	-	-	5,000
10109063-3525	AMP - City Event Expenses	776	4,500	4,500	224	3,500
10109063-3530	Rental Event Expenses	3,020	16,000	16,000	1,617	4,000
10109063-3999	Miscellaneous Expense	-	2,500	2,500	-	2,500
TOTAL A&E-AMPHITHEATER		**1,103,360**	**959,984**	**958,234**	**542,298**	**866,479**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
A&E - RIVERMARKET						
10109064-1005	Beer Tax Bonus	656	657	657	636	636
10109064-1015	Salaries	196,037	204,291	204,291	174,258	213,676
10109064-1021	Stipend	-	750	750	750	-
10109064-1025	Salary Overtime	902	-	-	-	-
10109064-1030	Wages	112,299	152,050	146,434	102,786	142,050
10109064-2010	Employee Insurance	16,116	16,749	16,749	14,655	18,419
10109064-2025	State Pension	18,969	21,345	21,345	18,148	51,568
10109064-2029	Medicare Tax	4,361	5,022	5,022	3,893	5,143
10109064-2030	Social Security	18,649	21,462	21,462	16,646	21,972
10109064-3010	Auto - Fuel & Oil	53	70	70	-	-
10109064-3015	Auto - Maintenance	175	326	841	848	1,500
10109064-3034	In-Kind Trades	58,591	-	-	-	-
10109064-3100	Outside Services	6,906	7,245	7,655	7,745	7,245
10109064-3110	Machine Rental	481	2,676	2,676	386	2,676
10109064-3137	Postage & Freight	707	150	1,136	1,137	150
10109064-3138	Operating Forms	243	400	2,232	2,232	400
10109064-3155	Office Supplies	829	500	500	483	500
10109064-3170	Repairs & Supplies	5,385	5,000	5,387	5,652	5,000
10109064-3188	Furniture Supplies	2,681	3,500	3,500	1,889	3,500
10109064-3210	Travel/Education	10,400	8,877	8,877	6,728	8,877
10109064-3214	Books/Dues/Subscriptions	3,766	3,335	3,335	2,478	3,335
10109064-3225	Uniforms/Prot Clothing	2,147	1,700	2,173	2,173	1,700
10109064-3231	Telephone	4,452	3,584	3,584	3,533	4,400
10109064-3515	Marketing	5,448	6,080	7,094	6,447	6,080
10109064-3520	RMKT- Farmers Event Expenses	10,704	12,000	12,000	12,537	12,000
10109064-3525	RMKT- City Event Expenses	11,739	10,000	10,000	3,310	5,000
10109064-3530	RMKT- Rental Event Expenses	90,504	50,000	50,000	78,464	50,000
10109064-3536	RMKT-Farmers SNAP/EBT PMTS	29,669	5,000	5,000	19,548	30,000
10109064-3998	CC Merchant Fees	11,650	-	-	9,532	12,000
10109064-3999	Miscellaneous Expense	785	600	600	369	600
TOTAL A&E - RIVERMARKET		**625,303**	**543,369**	**543,369**	**497,261**	**608,427**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
A&E - TRANSPORTATION MUSEUM						
10109065-3231	Telephone	87	-	-	-	-
TOTAL A&E - TRANSPORTATION MUSEUM		**87**	-	-	-	-

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
A&E - HOLIDAYS AT THE PLAZA						
10109066-1025	Salary Overtime	11,869	14,000	14,000	9,145	14,000
10109066-2025	State Pension	1,070	-	-	913	1,824
10109066-2029	Medicare Tax	171	-	-	133	-
10109066-2030	Social Security	731	-	-	567	-
10109066-3004	Event Advertising	113	950	950	58	950
10109066-3100	Outside Services	176,746	175,000	175,000	165,886	175,000
10109066-3105	Liability Insurance	2,991	4,500	4,500	6,481	6,500
10109066-3170	Repairs & Supplies	37,955	50,356	50,356	33,325	40,356
10109066-3214	Books/Dues/Subscriptions	661	1,000	1,000	326	1,000
10109066-3225	Uniforms/Prot Clothing	626	750	750	771	750
10109066-3230	Utilities	17,599	17,700	17,700	5,664	10,000
10109066-3998	CC Merchant Fees	3,278	2,500	2,500	4,895	5,000
10109066-3997	Bad Debt Write Offs	149	-	-	-	-
10109066-3999	Miscellaneous Expense	-	650	650	589	650
TOTAL A&E - HOLIDAYS AT THE PLAZA		**253,958**	**267,406**	**267,406**	**228,753**	**256,030**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
TOTAL A&E - OTHER SPECIAL EVENTS						
10109068-1005	Beer Tax Bonus	993	1,971	1,971	1,624	1,908
10109068-1015	Salaries	237,185	508,087	508,087	410,116	525,517
10109068-1021	Stipend	-	1,000	1,000	1,750	-
10109068-1025	Salary Overtime	28,778	27,463	27,463	40,252	27,463
10109068-1030	Wages	-	-	-	3,145	-
10109068-2010	Employee Insurance	21,357	72,924	72,924	42,063	52,314
10109068-2020	Fire - Police Pension	3,368	-	-	2,248	-
10109068-2025	State Pension	21,792	48,620	48,620	42,352	131,120
10109068-2029	Medicare Tax	3,725	6,938	6,938	6,339	7,356
10109068-2030	Social Security	14,732	29,646	29,646	26,310	31,439
10109068-3010	Auto - Fuel & Oil	256	300	300	1,960	3,000
10109068-3015	Auto - Maintenance	715	-	-	1,549	3,000
10109068-3034	In-Kind Trades	51,450	-	-	-	-
10109068-3110	Machine Rental	4,448	3,600	3,600	1,301	4,500
10109068-3137	Postage & Freight	1,296	-	-	-	-
10109068-3138	Operating Forms	-	250	250	-	250
10109068-3155	Office Supplies	994	1,400	1,400	39	1,400
10109068-3170	Repairs & Supplies	14,277	7,500	7,500	4,363	7,500
10109068-3210	Travel/Education	2,050	9,000	9,000	9,416	5,500
10109068-3214	Books/Dues/Subscriptions	6,207	4,585	4,585	3,352	6,500
10109068-3225	Uniforms/Prot Clothing	595	600	2,350	2,071	600
10109068-3231	Telephone	1,886	5,920	5,920	2,219	3,600
10109068-3525	City Event Expenses	14,933	23,850	23,850	10,294	18,850
10109068-3526	Elevate Events	5,181	10,000	10,000	2,471	5,500
10109068-3850	Mayors Cup 5K	48,481	56,100	56,100	40,462	47,100
10109068-3852	Live at the Plaza	44,422	34,000	34,000	53,014	45,000
10109068-3854	Household Hazardous Waste Day	784	500	500	489	800
10109068-3855	Druid City Arts Festival	28,403	38,100	38,100	33,280	38,100
10109068-3856	Kentuck Festival	-	-	-	5,218	5,400
10109068-3998	CC Merchant Fees	1,402	-	-	923	1,400
10109068-3999	Miscellaneous Expense	2,405	7,240	7,240	1,010	2,587
TOTAL A&E - OTHER SPECIAL EVENTS		**562,115**	**899,594**	**901,344**	**749,628**	**977,704**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
TOTAL A&E - SABAN CENTER						
10109069-1005	Beer Tax Bonus	437	438	438	424	636
10109069-1015	Salaries	210,953	379,119	379,119	235,110	572,601
10109069-1021	Stipend	-	500	500	500	-
10109069-1030	Wages	-	-	-	-	20,000
10109069-2010	Employee Insurance	31,182	45,733	45,733	21,638	64,898
10109069-2025	State Pension	18,871	36,978	36,978	22,876	136,807
10109069-2029	Medicare Tax	2,914	5,268	5,268	3,369	8,164
10109069-2030	Social Security	12,461	22,520	22,520	14,405	34,904
10109069-3100	Outside Services	-	-	-	-	480,399
10109069-3110	Machine Rental	2,439	2,500	2,500	2,481	2,500
10109069-3155	Office Supplies	1,080	1,300	1,300	220	1,300
10109069-3156	Maintenance Contracts	-	-	-	-	250,000
10109069-3170	Repairs & Supplies	259	300	300	-	63,400
10109069-3210	Travel/Education	499	-	-	-	55,000
10109069-3212	Car Allowance	5,736	5,909	5,909	7,320	10,940
10109069-3231	Telephone	1,095	1,400	1,400	709	1,400
10109069-3515	Marketing	-	-	-	-	275,000
10109069-3999	Miscellaneous Expense	-	-	-	-	7,100
TOTAL A&E - SABAN CENTER		**287,927**	**501,965**	**501,965**	**309,052**	**1,985,049**

GENERAL FUND
CITY COUNCIL

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

City Council
FY 2027 General Fund Budget Summary

Divisions	**2026 Original Budget**	**2027 Mayor Rec**	**Increase/ Decrease**	**Percentage Change**
City Council	$ 703,710	$ 732,148	$ 28,438	4.0%
Total	**$ 703,710**	**$ 732,148**	**$ 28,438**	**4.0%**
Expenditure Category				
Salaries/Benefits	$ 140,459	$ 158,968	$ 18,509	13.2%
Overtime/Wages	292,101	320,530	28,429	9.7%
Other Operating	271,150	252,650	(18,500)	-6.8%
Total By Category	**$ 703,710**	**$ 732,148**	**$ 28,438**	**4.0%**

City Council Budget Highlights

- Compared to the FY 2026 original budget, the overall salaries and benefits increase of $18,509 is attributed to recognition a 10% rise in health insurance premiums, a 2.2% cost of living adjustment, a two step increase, an increase in state pension for public safety RSA conversion, 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 2026 original budget with the following exceptions:
  - Increase of $28,429 in wages for City Council proposed pay increases.
  - Net decrease of $18,500 in other operating expenses.

City Council Personnel

Department/Division	Position	2027
City Council	Council President	1
City Council	Council	6
City Council	Special Projects Coordinator	1
	City Council Total	**8**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
COUNCIL						
10104050-1005	Beer Tax Bonus	219	219	219	212	212
10104050-1015	Salaries	75,538	81,235	81,235	69,319	84,948
10104050-1021	Stipend	-	250	250	250	-
10104050-1025	Salary Overtime	105	-	-	-	-
10104050-1030	Wages	259,625	292,101	292,101	239,381	320,530
10104050-2010	Employee Insurance	14,519	15,724	15,724	13,757	17,294
10104050-2025	State Pension	7,979	9,221	9,221	7,847	20,303
10104050-2029	Medicare Tax	4,823	5,293	5,293	4,430	5,724
10104050-2030	Social Security	20,624	22,608	22,608	18,943	24,453
10104050-3065	Election Expense	-	20,000	20,000	5,848	-
10104050-3100	Outside Services	7,500	100,250	58,700	-	100,250
10104050-3110	Machine Rental	4,228	5,000	5,000	1,171	5,000
10104050-3137	Postage & Freight	28	-	-	-	-
10104050-3155	Office Supplies	444	800	800	185	800
10104050-3170	Repairs & Supplies	1,007	2,000	2,000	6,575	2,500
10104050-3210	Travel/Education	9,021	18,000	18,000	8,642	18,000
10104050-3212	Car Allowance	5,736	5,909	5,909	4,920	6,034
10104050-3214	Books/Dues/Subscriptions	3,366	8,600	8,600	629	8,600
10104050-3231	Telephone	3,790	8,500	8,500	2,339	8,500
10104050-3999	Miscellaneous Expense	2,199	3,000	3,000	3,594	4,000
10104050-99901	District Improv - Dist 1	21,108	15,000	15,000	15,500	15,000
10104050-99902	District Improv - Dist 2	12,695	15,000	18,868	16,368	15,000
10104050-99903	District Improv- Dist 3	12,000	15,000	15,000	10,000	15,000
10104050-99904	District Improv- Dist 4	718	15,000	15,000	6,000	15,000
10104050-99905	District Improv - Dist 5	16,000	15,000	15,000	13,000	15,000
10104050-99906	District Improv - Dist 6	12,236	15,000	15,000	12,355	15,000
10104050-99907	District Improv - Dist 7	17,600	15,000	15,000	15,000	15,000
TOTAL COUNCIL		**513,591**	**703,710**	**666,028**	**476,339**	**732,148**

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The Office of Community and Neighborhood Services 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 the development and preservation of affordable housing, housing counseling services youth services, senior services, family services, and homelessness services. to that end, the office acts 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 Programs. These grant programs include the Community Development Block Grant, HOME Investment Partnerships Program, Emergency Solutions Grant, and Homeless Management Information System. Additionally, the Office of Community and Neighborhood Services works with community agencies and partners to expand and refine programs, activities, and projects offered to the Tuscaloosa community at large.

Community & Neighborhood Services
FY 2027 General Fund Budget Summary

Divisions	**2026 Original Budget**	**2027 Mayor Rec**	**Increase/ Decrease**	**Percentage Change**
Federal Programs	$ 926,344	$ 1,061,148	$ 134,804	14.6%
Total	**$ 926,344**	**$ 1,061,148**	**$ 134,804**	**14.6%**
Expenditure Category				
Salaries/Benefits	$ 1,044,587	$ 1,201,136	$ 156,549	15.0%
Salary Reimbursement	(185,000)	(203,000)	(18,000)	9.7%
Overtime/Wages	22,500	20,000	(2,500)	-11.1%
Auto Fuel/Maintenance	1,195	750	(445)	-37.2%
Other Operating	43,062	42,262	(800)	-1.9%
	$ 926,344	**$ 1,061,148**	**$ 134,804**	**14.6%**

Community & Neighborhood Services Budget Highlights

- Compared to the FY 2026 original budget, the overall salaries and benefits increase of $156,549 is attributed to a 10% rise in health insurance premiums, a 2.2% cost of living adjustment, a two step increase, an increase in state pension for public safety RSA conversion, the 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 2026 original budget with the following exceptions:
  - Decrease of $2,500 for wages for projected actuals.
  - Increase of $18,000 in salary reimbursements for reimbursable grant activities.
  - Decrease of $445 in auto fuel/maintenance to reflect expected cost and department usage.
  - Net decrease of $800 in other operating expenses.

Community & Neighborhood Services Personnel

Department/Division	Position	2027
Community & Neighborhood Services	AD Federal Programs	1
Community & Neighborhood Services	CNS Grants Specialist	1
Community & Neighborhood Services	Community Development Pgm Manager	3
Community & Neighborhood Services	Executive Director, CNS	1
Community & Neighborhood Services	Federal Program Financial Manager	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

	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
Short-Term Goals:					#1	#2	#3	#4
Single Family Homeownership- Habitat for Humanity.	FY 2022	Ongoing	55%		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 nuisaince and are blighted.	FY 2022	Ongoing	20%		x	x		
Housing Counseling Programs- Certfying 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	85%		x	x	x	
Enhance data collection through use of the HMIS System: Instrument have been developed to begin collecting pertintent data to make sure that funded agencies are meeting required benchmarks both federally	FY 2022	Ongoing	50%		x	x	x	
Project Unity Recommendation Implementation- Mayor's Alliance for Opportunity & Advancement and Chief's Commision on Policing (Reinstitute).	FY 2022	Ongoing	5%		x	x	x	x
Neighborhood Revitalization through the creation of various programs- Let's Paint Let's Renovate Program	FY 2022	Ongoing	65%		x	x	x	x
Owner Occupied Rehabilation Program - Habitat for Humanity.	FY 2025	Ongoing	45%		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	Ongoing	0%		x	x	x	x
City of Tuscaloosa Housing Counseling Agency designation *HUD Certified*.	FY 2025	Fall 2025	100%	9/30/2025	x	x	x	
HOPE Initaitive Summer Jobs Program- Youth & Human Services.	FY 2025	Summer 2027	25%			x	x	x
Develop Remediation Plans for troubled subrecipients in the CNS grant portfolio	FY 2026	Ongoing	25%			x	x	x
Dispositon of Property- Old BBYMCA and Adjacent Property- Proposed Building Use	FY 2026	Ongoing	0%			x	x	

	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
Long-Term Goals:					#1	#2	#3	#4
Boys and Girls Club Expansion of Services/Building Improvements- will work with the Club to explore renovations and improvements to their facility.	FY 2022	Proposed	0%		x	x	x	
Completion of Springer Estates Property (54 Units)-partnership with HFH	FY 2022	Ongoing	55%		x	x	x	
Target Neighborhoods for Revitalization/Rehabiliation.	FY 2022	Underway	15%		x	x	x	x
Establishment of a Divison of Youth Advancement & Opportunity (DYAO).	FY 2023	TBD	0%		x	x	x	x
Benjamin Barnes Existing Facility Disposition- will continue to work with Community parnters to accommodate City & Community needs	FY 2023	Underway	0%		x	x	x	
Completion of Westgrove Property (25 units)- partnership with HFH	FY 2025	Ongoing	40%		x	x	x	
Restablishment of the Tenant Based Rental Assistance (TBRA) Program- partnership with Tuscaloosa Housing Authority	FY 2026	TBD	0%		x	x	x	x
Milestone Circle Single Family Homeownership - partnership with HFH	FY 2026	Underway	30%		x	x	x	
Revampment of Police Athletic League (PAL)- working partnership with Tuscaloosa Police Department	FY 2026	Ongoing	25%		x	x	x	

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
COMMUNITY AND NEIGHBORHOOD SERVICES						
10104070-1005	Beer Tax Bonus	1,777	1,533	1,533	1,907	1,908
10104070-1015	Salaries	756,499	809,295	809,295	687,707	842,358
10104070-101501	Salary Reimbursement	(246,201)	(185,000)	(185,000)	(198,793)	(203,000)
10104070-1021	Stipend	-	2,250	2,250	2,250	-
10104070-1030	Wages	3,189	22,500	22,500	3,537	20,000
10104070-2010	Employee Insurance	63,321	72,351	72,351	64,477	80,402
10104070-2025	State Pension	76,492	88,056	88,056	74,593	202,343
10104070-2029	Medicare Tax	10,694	11,240	11,240	9,740	11,765
10104070-2030	Social Security	45,725	48,044	48,044	41,645	50,292
10104070-3005	Legal Advertising	-	800	800	163	800
10104070-3010	Auto-Fuel & Oil	131	335	335	156	250
10104070-3015	Auto-Maintenance	1,093	860	860	137	500
10104070-3086	Public Education	3,274	3,500	3,500	1,762	3,000
10104070-3100	Outside Services	711	6,400	6,400	441	6,100
10104070-3110	Machine Rental	5,067	6,500	6,500	3,618	6,500
10104070-3137	Postage & Freight	313	400	400	182	400
10104070-3138	Operating Forms	202	400	400	-	400
10104070-3155	Office Supplies	2,790	3,000	3,000	1,232	3,000
10104070-3170	Repairs & Supplies	5,142	5,000	5,000	660	5,000
10104070-3210	Travel/Education	5,417	6,300	6,300	2,181	6,300
10104070-3212	Car Allowance	11,472	11,818	11,818	9,840	12,068
10104070-3214	Books/Dues/Subscriptions	1,480	2,600	2,600	2,003	2,600
10104070-3231	Telephone	6,685	7,500	7,500	6,696	7,500
10104070-3999	Miscellaneous Expense	693	662	662	444	662
TOTAL COMMUNITY AND NEIGHBORHOOD SERVICES		**755,967**	**926,344**	**926,344**	**716,579**	**1,061,148**

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 2027 General Fund Budget Summary

Divisions	**2026 Original Budget**	**2027 Mayor Rec**	**Increase/ Decrease**	**Percentage Change**
Administration	$ 846,232	$ 839,635	$ (6,597)	-0.8%
Facilities Maintenance	6,767,736	7,323,419	555,683	8.2%
Grounds	7,310,656	8,001,222	690,566	9.4%
Construction	434,292	603,756	169,464	100.0%
Total	**$ 15,358,916**	**$ 16,768,032**	**$ 1,409,116**	**9.2%**
Expenditure Category				
Salaries/Benefits	$ 10,121,081	$ 11,382,490	$ 1,261,409	12.5%
Overtime/Wages/Holiday Pay	321,000	321,000	-	0.0%
Auto Fuel/Maintenance	489,910	480,350	(9,560)	-2.0%
Maintenance Contracts	284,750	241,635	(43,115)	-15.1%
Tip Fee	45,000	45,000	-	0.0%
Utilities	2,120,447	2,249,696	129,249	6.1%
Capital Outlay	-	-	-	0.0%
Other Operating	1,976,728	2,047,861	71,133	3.6%
	$ 15,358,916	**$ 16,768,032**	**$ 1,409,116**	**9.2%**

Construction, Facilities & Grounds Budget Highlights

- Compared to the FY 2026 original budget, the overall salaries and benefits increase of $1,261,409 is attributed to a 10% rise in health insurance premiums, a 2.2% cost of living adjustment, a two step increase, an increase in state pension for public safety RSA conversion, the 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 2026 original budget with the following exceptions:
  - Increase of $129,249 in utilities based on current market rates and projections.
  - Decrease of $9,560 in auto fuel/maintenance to reflect expected cost and department usage.
  - Increase of $2,113 of Elevate operating expenses which is offset by transfer from Elevate.
  - Net Increase of $25,905 in other operating expenses.

Construction, Facilities & Grounds Personnel

Department/Division	Position	2027
CFG - Administration		
CFG - Administration	Buyer/Warehouse Supervisor	1
CFG - Administration	Executive Director, CFG	1
CFG - Administration	Inventory Supply Clerk, Sr	2
CFG - Administration	Manager of Finance & Inventory	1
CFG - Administration	Special Projects Coordinator	1
	CFG - Administration Total	**6**
CFG - Facilities Maintenance		
CFG - Facilities Maintenance	Custodial Crew Leader	4
CFG - Facilities Maintenance	Custodial Crew Supervisor	1
CFG - Facilities Maintenance	Custodial Worker	21
CFG - Facilities Maintenance	Director, Fac Maint	1
CFG - Facilities Maintenance	Fac Maint Supervisor	3
CFG - Facilities Maintenance	Fac Maint Tech	4
CFG - Facilities Maintenance	Fac Maint Manager	1
CFG - Facilities Maintenance	Fac Maint 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 Total	**43**
CFG - Grounds		
CFG - Grounds	B & G Maint Operator	12
CFG - Grounds	B & G Maint Supervisor	2
CFG - Grounds	Chemical Spray Technician	1
CFG - Grounds	Director, Landscape Management	1
CFG - Grounds	Equipment Operator, Sr	9
CFG - Grounds	Groundskeeper	16
CFG - Grounds	Groundskeeper II	16
CFG - Grounds	Horticulturist	1

Construction, Facilities & Grounds Personnel (continued)

Department/Division	Position	2027
CFG - Grounds	IPS Ops Manager	2
CFG - Grounds	Irrigation Tech	3
CFG - Grounds	Maintenance Crew Supervisor	6
CFG - Grounds	Office Administrator	1
CFG - Grounds	Tree Trimmer	3
	CFG - Grounds Total	**73**
CFG - Construction		
CFG - Construction	Construction Manager	1
CFG - Construction	Dir, Construction & Facilities Projects	1
CFG - Construction	IPS Maint Sch/Plan	1
CFG - Construction	Project Manager	1
	CFG - Construction Total	**4**

Construction, Facilities & Grounds Department Total **126**

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	95%					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. New anticipated completion FY26 Q3 with continued developments.	FY 2025	FY 2026 Q3	90%		x	x	x	x
Standardize project management process and educate city-partners and maximize appropriate involvement.	FY 2025	FY 2026 Q1	100%					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	75%		x	x	x	x
Track training, certifications, and other continuing education received by staff.	FY 2025	Ongoing	75%			x		x
Establish routine reviews of building conditions for targeted improvement needs.	FY 2027	FY 2027	0%					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	35%			x		x

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
CFG- ADMINISTRATION						
10109040-1005	Beer Tax Bonus	874	1,533	1,533	1,271	1,272
10109040-1015	Salaries	418,704	613,713	613,713	447,132	548,045
10109040-1021	Stipend	-	1,000	1,000	1,500	-
10109040-1025	Salary Overtime	-	-	-	1,245	-
10109040-2010	Employee Insurance	54,788	96,134	96,134	77,136	96,525
10109040-2025	State Pension	42,901	68,281	68,281	49,464	131,391
10109040-2029	Medicare Tax	5,741	8,118	8,118	6,071	7,173
10109040-2030	Social Security	24,546	34,698	34,698	25,958	30,656
10109040-3010	Auto - Fuel & Oil	1,753	4,625	4,625	4,797	2,000
10109040-3015	Auto - Maintenance	665	3,965	3,965	1,447	1,500
10109040-3106	Toll Bridge	18	-	-	-	-
10109040-3110	Machine Rental	3,109	3,200	3,200	660	4,400
10109040-3137	Postage & Freight	1	-	-	-	-
10109040-3155	Office Supplies	64	1,000	1,000	-	-
10109040-3170	Repairs & Supplies	308	-	-	108	1,000
10109040-3212	Car Allowance	7,232	6,465	6,465	9,070	11,123
10109040-3214	Books/Dues/Subscriptions	12	-	-	45	-
10109040-3225	Uniforms/Prot Clothing	266	-	-	-	1,050
10109040-3231	Telephone	7,861	3,000	3,000	5,621	3,000
10109040-3999	Miscellaneous Expense	125	500	500	313	500
TOTAL CFG -ADMINISTRATION		**568,967**	**846,232**	**846,232**	**631,836**	**839,635**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
CFG- FACILITIES MAINTENANCE						
10109042-1005	Beer Tax Bonus	9,716	9,198	9,198	8,609	9,116
10109042-1015	Salaries	2,451,513	2,435,415	2,345,515	1,897,146	2,449,690
10109042-1021	Stipend	-	11,500	11,500	10,250	-
10109042-1025	Salary Overtime	323,617	134,000	134,000	254,978	134,000
10109042-1045	Holiday Pay	-	1,000	1,000	-	1,000
10109042-2010	Employee Insurance	423,864	468,730	468,730	380,076	519,978
10109042-2025	State Pension	257,389	250,917	250,917	213,363	610,205
10109042-2029	Medicare Tax	37,240	32,138	32,138	28,789	31,744
10109042-2030	Social Security	159,454	137,352	137,352	123,099	135,652
10109042-3010	Auto - Fuel & Oil	38,156	45,000	45,000	20,767	30,000
10109042-3015	Auto - Maintenance	33,773	38,320	38,320	33,041	45,000
10109042-3099	Outside Services - Elevate	1,996	2,000	22,000	31,939	15,113
10109042-3100	Outside Services	159,488	205,600	340,451	229,070	266,140
10109042-3101	Outside Services - Amphitheater	19,041	21,200	25,400	12,518	19,050
10109042-3106	Toll Bridge	-	150	150	30	150
10109042-3108	Outside Services - WS	9,030	18,480	25,480	8,159	20,000
10109042-3110	Machine Rental	3,540	3,000	3,000	1,986	2,300
10109042-3153	Maintenance Contracts - Elevate	9,339	10,920	10,920	2,688	14,920
10109042-3155	Office Supplies	786	500	500	180	500
10109042-3156	Maintenance Contracts	226,710	196,715	214,519	140,102	196,715
10109042-3159	Maintenance Contracts - W&S	25,037	77,115	35,915	18,909	30,000
10109042-3162	Repairs & Supplies - Amp	17,720	38,895	38,895	16,707	30,000
10109042-3163	Repairs & Supplies - Elevate	32,257	10,000	10,000	16,741	25,000
10109042-3167	Repair & Supplies - Custodial	232,485	130,000	130,000	190,631	160,000
10109042-3170	Repairs & Supplies	355,785	266,580	251,780	271,834	271,000
10109042-3187	Repairs & Supplies - W&S	25,834	47,500	47,500	13,606	25,000
10109042-3196	Utilities - Amp	185,222	179,053	179,053	135,887	186,000
10109042-3210	Travel/Education	-	1,500	1,500	-	1,500
10109042-3212	Car Allowance	5,736	5,909	5,909	-	-
10109042-3225	Uniforms/Prot Clothing	16,065	16,500	16,500	15,065	15,450
10109042-3226	Utilities - Airport	129,816	148,620	148,620	90,424	138,620
10109042-3227	Utilities - Police	316,976	324,669	324,669	244,053	325,000
10109042-3228	Utilities - TDOT	149,301	150,976	150,976	116,439	150,976
10109042-3229	Utilities - Parking Control	27,176	30,233	30,233	21,269	33,000
10109042-3230	City Hall Annex 1	312,471	278,467	278,467	286,269	335,000

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
CFG-FACILITIES MAINTENANCE (continued)						
10109042-3231	Telephone	27,336	29,655	29,655	11,598	13,000
10109042-3232	Utilities - Municipal Court	111,118	136,020	136,020	66,206	112,000
10109042-3233	Utilities - City Logistics	56,373	47,047	47,047	30,093	45,000
10109042-3234	Utilities - City Parks	156,254	111,615	111,615	78,061	160,000
10109042-3235	Utilities - Annex 3 - General	18,186	22,479	22,479	14,842	22,000
10109042-3237	Utilities - Queen City Park	3,807	14,635	14,635	2,568	5,000
10109042-3238	Utilities - River Market	93,766	82,521	82,521	64,506	95,000
10109042-3239	Utilities - Pub Safety Logistics	62,018	57,302	57,302	46,901	75,000
10109042-3240	Utilities - Curry/ESD	235,148	246,950	246,950	178,347	245,000
10109042-3241	Utilities - Northern Rvwlk	34,345	18,080	18,080	27,729	35,000
10109042-3242	Utilities - Parker-Haun Park	31,721	26,780	26,780	22,919	35,000
10109042-3243	Utilities - Western Rvwlk	32,194	31,250	31,250	27,091	35,000
10109042-3244	Utilities - Kaulton Park	7,686	7,415	7,415	6,019	8,000
10109042-3245	Utilities - Annex 3 - W&S	36,372	42,230	42,230	29,685	44,000
10109042-3246	Utilities - Civil Rights Trail	372	2,060	2,060	395	600
10109042-3247	Utilities - TNEWS (Saban Center)	4,817	-	-	-	-
10109042-3248	Utilities -Barnes YMCA	6,395	20,000	-	-	-
10109042-3249	Utilities - Snow Hinton Park	70,456	70,500	70,500	29,650	60,000
10109042-3250	Utilities - Burrell Odum	6,803	8,160	8,160	3,694	7,000
10109042-3251	Utilities - Springbrook	3,012	2,600	2,600	2,801	3,700
10109042-3252	Utilities - Old BBYMCA	19,268	18,945	18,945	25,679	32,000
10109042-3253	Utilities - Ped Bridge	16,050	26,840	26,840	20,931	26,800
10109042-3254	Utilities - Tennis Center	3,239	15,000	15,000	17,907	25,000
10109042-3255	Utilities - Security Cameras	-	-	-	307	10,000
10109042-3999	Miscellaneous Expense	4,021	1,500	1,500	5,400	1,500
10109042-4010	Equipment	4,066	-	84,020	948	-
TOTAL CFG- FACILITIES MAINTENANCE		**7,041,355**	**6,767,736**	**6,869,711**	**5,548,900**	**7,323,419**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
CFG- GROUNDS						
10109044-1005	Beer Tax Bonus	13,413	13,359	13,359	13,786	15,476
10109044-1015	Salaries	3,340,048	4,007,174	3,971,224	3,004,964	4,037,043
10109044-1021	Stipend	-	16,500	16,500	15,750	-
10109044-1025	Salary Overtime	96,929	120,000	118,031	90,690	120,000
10109044-1030	Wages	43,289	66,000	49,000	27,801	66,000
10109044-2010	Employee Insurance	620,326	798,497	798,497	558,309	858,603
10109044-2025	State Pension	328,395	401,378	401,378	314,519	1,010,722
10109044-2029	Medicare Tax	46,470	55,045	55,045	42,123	53,597
10109044-2030	Social Security	198,699	235,235	235,235	180,110	229,039
10109044-3010	Auto - Fuel & Oil	105,372	140,000	140,000	72,078	140,000
10109044-3011	Auto - Fuel & Oil - Elevate	10,984	15,000	15,000	14,795	20,000
10109044-3014	Auto - Maintenance - Elevate	-	1,500	1,500	-	1,500
10109044-3015	Auto - Maintenance	315,468	240,000	240,000	235,119	240,000
10109044-3100	Outside Services	452,040	528,000	610,984	362,126	563,240
10109044-3106	Toll Bridge	270	300	300	130	300
10109044-3110	Machine Rental	58,825	-	-	-	-
10109044-3125	Mosquito Control	217,668	217,668	217,668	163,251	217,668
10109044-3155	Office Supplies	2,603	2,500	2,500	1,094	2,500
10109044-3163	Repairs & Supplies - Elevate	153,395	120,000	120,000	144,589	90,000
10109044-3170	Repairs & Supplies	212,056	222,100	202,570	215,692	222,100
10109044-3195	Tip Fee	50,036	45,000	45,000	38,689	45,000
10109044-3210	Travel/Education	2,074	8,000	-	-	5,000
10109044-3212	Car Allowance	-	-	-	4,920	6,034
10109044-3223	Uniforms/Prot Clothing-Elevate	5,775	7,100	7,100	4,544	7,100
10109044-3225	Uniforms/Prot Clothing	21,560	27,000	27,000	18,053	27,000
10109044-3231	Telephone	20,549	20,300	20,300	13,116	20,300
10109044-3999	Miscellaneous Expense	1,990	3,000	3,000	2,855	3,000
10109044-4010	Equipment	15,692	-	20,414	1,969	-
TOTAL CFG - GROUNDS		**6,333,926**	**7,310,656**	**7,331,605**	**5,541,072**	**8,001,222**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
CFG- CONSTRUCTION						
10109045-1005	Beer Tax Bonus	637	657	657	847	848
10109045-1015	Salaries	281,631	321,457	321,457	333,003	411,887
10109045-1021	Stipend	-	750	750	1,000	-
10109045-1025	Salary Overtime	-	-	-	13	-
10109045-2010	Employee Insurance	20,420	25,277	25,277	28,739	37,001
10109045-2025	State Pension	28,367	34,933	34,933	36,349	98,866
10109045-2029	Medicare Tax	4,016	4,514	4,514	4,804	5,737
10109045-2030	Social Security	17,170	19,295	19,295	20,542	24,520
10109045-3010	Auto-Fuel & Oil	492	1,500	1,500	375	350
10109045-3015	Auto-Maintenance	95	-	-	-	-
10109045-3155	Office Supplies	160	500	500	95	500
10109045-3170	Repairs & Supplies	10,086	15,000	15,000	3,541	10,000
10109045-3212	Car Allowance	4,780	5,909	5,909	8,600	10,547
10109045-3225	Uniforms/Prot Clothing	275	500	500	641	1,000
10109045-3231	Telephone	1,511	4,000	4,000	943	2,500
TOTAL CFG - CONSTRUCTION		**369,640**	**434,292**	**434,292**	**439,492**	**603,756**

GENERAL FUND
ENVIRONMENTAL SERVICES

Environmental Services provides three primary solid waste collection services: garbage, trash, and recycling. Environmental Services offers several recycling options: free curbside recycling collection, drop-off recycling, drop-off electronic recycling and non-residential curbside recycling. Environmental services also provides street maintenance across assigned routes within the City of Tuscaloosa. ESD aims to provide elite customer service across all divisions within the department. The Department's mission is to develop and execute these standards and operational procedures necessary to meet the Standard of Excellence as framed by the four Core Beliefs.

Environmental Services
FY 2027 General Fund Budget Summary

Divisions	**2026 Original Budget**	**2027 Mayor Rec**	**Increase/ Decrease**	**Percentage Change**
Environmental Services	$ 11,483,961	$ 13,576,008	$ 2,092,047	18.2%
Total	**$ 11,483,961**	**$ 13,576,008**	**$ 2,092,047**	**18.2%**
Expenditure Category				
Salaries/Benefits	$ 7,974,151	$ 8,917,148	$ 942,997	11.8%
Overtime/Wages/Holiday Pay	588,654	536,804	(51,850)	-8.8%
Auto Fuel/Maintenance	1,432,132	2,257,132	825,000	57.6%
Tip Fee	1,079,775	1,329,775	250,000	23.2%
Other Operating	409,249	535,149	125,900	30.8%
	$ 11,483,961	**$ 13,576,008**	**$ 2,092,047**	**18.2%**

Environmental Services Budget Highlights

- Compared to the FY 2026 original budget, the overall salaries and benefits increase of $942,997 is attributed to a 10% rise in health insurance premiums,a 2.2% cost of living adjustment, a two step increase, an increase in state pension for public safety RSA conversion, the 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 2026 original budget with the following exceptions:
  - Decrease of $51,850 for overtime and wages for projected actuals.
  - Increase of $825,000 in auto fuel/maintenance to reflect expected cost and department usage.
  - Net increase of $375,900 in other operating due to an increase in tip fees and other operating expenses.

Environmental Services Personnel

Department/Division	Position	2027
Environmental Services	Business Services Manager	1
Environmental Services	Crew Worker	18
Environmental Services	Crew Worker Senior	5
Environmental Services	Deputy Director ESD	1
Environmental Services	Env Services Supervisor	4
Environmental Services	Executive Director ESD	1
Environmental Services	Heavy Equip Operator	34
Environmental Services	Maintenance Crew Supervisor	1
Environmental Services	Recycling Plant Leader	1
Environmental Services	Recycling Plant Operator	4
Environmental Services	Resource Controls Specialist	1
Environmental Services	Sanitation Worker	1
Environmental Services	Secretary, Principal	1
Environmental Services	Solid Waste Truck Operator	19
Environmental Services	Sweep Flush Truck Operator	6

Environmental Services Department Total **98**

Environmental Services Goals

	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
Short-Term Goals:					#1	#2	#3	#4
Staff Training - Job Related/All Team Members.	FY 2024	Ongoing	85%					x
Assess all current routes and make needed adjustments to ensure efficiency.	FY 2024	FY 2027 Q1	90%		x			
Improve overall department morale and implement an effective workflow process.	FY 2024	FY 2027 Q1	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 2027 Q2	80%			x		x
Data collection and review of our current billing process and identify areas needing improvements including data and route analyst.	FY 2024	FY 2027 Q3	70%					x

	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
Long-Term Goals:					#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 2027 Q2	75%		x	x		x
Evaluate current recycling process and identify areas needing improvements or expansion of our recycling services	FY 2024	Ongoing	70%			x		
Implement the new downtown solid waste collection program.	FY 2025	Ongoing	50%		x			x
Public Environmental Education outreach campaigns through our Communications Department.	FY 2025	FY 2027 Q2	90%			x		
Evaluate expanding ESD services to areas South of our pickup map that receive water and sewer services	FY 2026	FY 2027 Q2	30%			x		x

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
ENVIRONMENTAL SERVICES						
10109075-1005	Beer Tax Bonus	20,229	19,272	19,272	19,793	20,988
10109075-1015	Salaries	5,053,710	5,758,161	5,758,161	4,503,153	5,816,980
10109075-1021	Stipend	-	24,000	24,000	23,750	-
10109075-1025	Salary Overtime	561,115	588,654	588,654	463,293	536,804
10109075-2010	Employee Insurance	963,589	1,163,042	1,163,042	833,513	1,147,179
10109075-2025	State Pension	548,346	598,538	598,538	521,497	1,511,254
10109075-2029	Medicare Tax	74,660	75,714	75,714	66,845	77,494
10109075-2030	Social Security	319,235	323,606	323,606	285,819	331,185
10109075-3010	Auto - Fuel & Oil	477,489	482,132	482,132	400,977	557,132
10109075-3015	Auto - Maintenance	1,321,737	950,000	1,197,638	1,308,018	1,700,000
10109075-3100	Outside Services	33,007	37,000	37,000	28,505	99,100
10109075-3106	Toll Bridge	12,700	11,000	11,000	12,592	11,000
10109075-3110	Machine Rental	2,814	4,500	4,500	4,381	4,500
10109075-3137	Postage & Freight	323	250	250	897	250
10109075-3138	Operating Forms	1,314	3,000	3,000	293	3,000
10109075-3155	Office Supplies	1,395	1,500	1,500	950	1,500
10109075-3170	Repairs & Supplies	158,773	160,700	159,700	155,537	200,700
10109075-3192	ADEM Recycling Grant Exp	72,406	-	107,420	92,918	-
10109075-3195	Tip Fee	1,310,808	1,079,775	1,079,775	1,103,323	1,329,775
10109075-3210	Travel/Education	8,332	-	-	911	10,800
10109075-3212	Car Allowance	8,126	11,818	11,818	9,840	12,068
10109075-3214	Books/Dues/Subscriptions	34,531	33,034	33,034	27,486	33,034
10109075-3225	Uniforms/Prot Clothing	44,843	65,600	65,600	40,977	65,600
10109075-3231	Telephone	25,667	26,400	26,400	19,899	26,400
10109075-3854	Household Hazardous Waste Day	39,339	26,500	26,500	45,291	35,000
10109075-3997	Bad Debt Write Offs	38,570	35,000	35,000	-	35,000
10109075-3998	CC Merchant Fees	-	265	265	-	265
10109075-3999	Miscellaneous Expense	5,314	4,500	5,500	9,246	9,000
10109075-4010	Equipment	93,498	-	-	-	-
TOTAL ENVIRONMENTAL SERVICES		**11,231,869**	**11,483,961**	**11,839,019**	**9,979,702**	**13,576,008**

City of
TUSCALOOSA
HUMAN RESOURCES

GENERAL FUND
HUMAN RESOURCES

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 2027 General Fund Budget Summary

Divisions	**2026 Original Budget**	**2027 Mayor Rec**	**Increase/ Decrease**	**Percentage Change**
Human Resources	$ 3,532,547	$ 4,047,965	$ 515,418	14.6%
Total	**$ 3,532,547**	**$ 4,047,965**	**$ 515,418**	**14.6%**
Expenditure Category				
Salaries/Benefits	$ 1,618,841	$ 1,831,231	$ 212,390	13.1%
Overtime/Wages	22,104	27,104	5,000	22.6%
Auto Fuel/Maintenance	6,960	800	(6,160)	-88.5%
Temporary Service Wages	90,000	49,688	(40,312)	-44.8%
Workman's Compensation	1,150,000	1,450,000	300,000	26.1%
Other Operating	644,642	689,142	44,500	6.9%
Total By Category	**$ 3,532,547**	**$ 4,047,965**	**$ 515,418**	**14.6%**

Human Resources Budget Highlights

- Compared to the FY 2026 original budget, the overall salaries and benefits increase of $212,390 is attributed to a 10% rise in health insurance premiums, a 2.2% cost of living adjustment, a two step increase, an increase in state pension for public safety RSA conversion, the 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 2026 original budget with the followin exceptions:
  - Decrease of $6,160 in auto fuel/maintenance to reflect expected cost and department usage.
  - Increase of $5,000 in wages due to expected actual costs.
  - Net increase of $304,188 in other operating expenses.

Human Resources Personnel

Department/Division	Position	2027
Human Resources	Chief HR Officer	1
Human Resources	Dep Chief HR Officer	1
Human Resources	HR Officer	6
Human Resources	Human Resources Specialist	2
Human Resources	Safety Director	1
Human Resources	Secretary, Senior	1
Human Resources	Sr HR Officer	1
Human Resources	Sr HR Specialist	2

Human Resources Department Total **15**

Human Resources Goals

	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
Short-Term Goals:					#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	4/1/2027	70%		x	x		x
Deploy LEARN learning management system to manage, distribute and track employee training.	FY 2024	2/1/2027	80%		x			x
Develop and launch a new and improved HR website in collaboration with Strategic Communications.	FY 2026	11/1/2026	80%		x			x
Implement and launch a new benefits administration platform that will modernize the benefits administration process and improve the employee experience.	FY 2027	10/1/2026	40%		x			x

	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
Long-Term Goals:					#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	10/1/2027	85%		x	x		x
Implement a succession planning program to develop top talent to fill key roles.	FY 2024	10/1/2027	50%		x	x		x
Implement a new performance appraisal system.	FY 2025	1/1/2028	0%		x			x
Conduct an employee engagement survey, report findings, and recommend action items.	FY 2024	1/1/2029	5%		x			x
Deploy AI to identify and automate HR processes to reduce manual workload, improve processing speed, and increase consistency in service delivery.	FY 2027	1/1/2029	25%		x			x

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
HUMAN RESOURCES						
10104010-1005	Beer Tax Bonus	3,121	2,956	2,956	2,988	3,180
10104010-1015	Salaries	1,098,032	1,193,674	1,193,674	984,253	1,275,336
10104010-1020	Special Bonus	-	50,000	50,000	-	-
10104010-1021	Stipend	-	3,250	3,250	3,250	-
10104010-1030	Wages	24,505	22,104	22,104	24,870	27,104
10104010-1055	Temporary Service Wages	194,796	90,000	90,000	174,769	49,688
10104010-2010	Employee Insurance	106,082	131,373	131,373	94,533	117,927
10104010-2025	State Pension	104,608	123,210	123,210	101,415	308,268
10104010-2029	Medicare Tax	15,776	16,922	16,922	14,306	18,124
10104010-2030	Social Security	67,456	72,336	72,336	61,171	77,464
10104010-2035	Workmen's Compensation	1,351,004	1,100,000	1,100,000	1,495,010	1,400,000
10104010-2036	Workmen's Compensation - WS	-	50,000	50,000	-	50,000
10104010-3010	Auto-Fuel & Oil	1,231	3,000	3,000	193	250
10104010-3015	Auto-Maintenance	1,132	3,960	3,960	200	550
10104010-3100	Outside Services	319,657	320,000	320,000	253,242	360,000
10104010-3104	Staff Development	55,407	90,000	90,000	40,007	90,000
10104010-3106	Toll Bridge	66	-	-	-	-
10104010-3107	Recruitment Interviews	4,256	5,450	5,450	3,594	5,450
10104010-3110	Machine Rental	16,440	13,000	13,000	9,527	13,000
10104010-3137	Postage & Freight	2,397	2,000	2,000	1,446	2,000
10104010-3139	Operating Supplies- Safety	939	3,500	3,500	4,023	3,500
10104010-3140	Employee Wellness	110	2,000	2,000	504	2,000
10104010-3155	Office Supplies	10,049	13,000	13,000	11,649	13,000
10104010-3170	Repairs & Supplies	557	500	500	37	500
10104010-3174	Commercial Drivers Lic	2,179	10,000	10,000	2,442	10,000
10104010-3176	Outside Testing	27,684	33,500	33,500	31,528	33,500
10104010-3197	Medical Exams & Testing	59,783	73,025	73,025	53,778	73,025
10104010-3198	Medical Exams & Testing - WS	-	500	500	-	-
10104010-3210	Travel/Education	16,989	17,190	17,190	7,018	17,190
10104010-3212	Car Allowance	24,708	25,120	25,120	25,005	30,932
10104010-3214	Books/Dues/Subscriptions	94,564	44,800	44,800	1,359	49,800
10104010-3225	Uniforms/Prot Clothing	1,586	1,800	1,800	-	1,800
10104010-3231	Telephone	3,777	4,377	4,377	3,272	4,377
10104010-3990	Benefits Fair	9,001	10,000	10,000	9,142	10,000
10104010-3999	Miscellaneous Expense	-	-	-	(10)	-
TOTAL HUMAN RESOURCES		**3,617,890**	**3,532,547**	**3,532,547**	**3,414,521**	**4,047,965**

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,access control and cyber security.

Information Technology
FY 2027 General Fund Budget Summary

Divisions	**2026 Original Budget**	**2027 Mayor Rec**	**Increase/ Decrease**	**Percentage Change**
Information Technology	$ 8,319,539	$ 9,895,975	$ 1,576,436	18.9%
IT - Communications	852,937	921,063	68,126	8.0%
Total	**$ 9,172,476**	**$ 10,817,038**	**$ 1,644,562**	**17.9%**
Expenditure Category				
Salaries/Benefits	$ 5,016,694	$ 6,358,261	$ 1,341,567	26.7%
Overtime/Wages	23,194	22,534	(660)	-2.8%
Auto Fuel/Maintenance	19,600	25,000	5,400	27.6%
Lease Payments	3,000	3,000	-	0.0%
Maintenance Contracts	2,657,048	3,091,243	434,195	16.3%
Capital Outlay	210,000	225,000	15,000	7.1%
Other Operating	1,242,940	1,092,000	(150,940)	-12.1%
Total By Category	**$ 9,172,476**	**$ 10,817,038**	**$ 1,644,562**	**17.9%**

Information Technology Budget Highlights

- Compared to the FY 2026 original budget, the overall salaries and benefits increase of $1,341,567 is attributed to a 10% rise in health insurance premiums, a 2.2% cost of living adjustment, a two step increase, an increase in state pension for public safety RSA conversion, the 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 2026 original budget with the following exceptions:
  - Increase of $434,195 in maintenance contracts for predetermined amounts on maintenance agreements.
  - Increase of $5,400 in auto fuel/maintenance to reflect expected cost and department usage.
  - Net decrease of $136,600 in other operating expenses.

Information Technology Personnel

Department/Division	Position	2027
Information Technology		
Information Technology	Aud/Vid Pos Special	1
Information Technology	Chief Info Security Officer	1
Information Technology	Chief Information Officer	1
Information Technology	Chief Tech Officer	1
Information Technology	Deputy Chief Information Officer	1
Information Technology	Director, Entrerprise Applications	1
Information Technology	Exhibits Technology Manager	1
Information Technology	GIS Administrator	1
Information Technology	GIS Administrator, Sr	2
Information Technology	GIS Specialist	1
Information Technology	IT Field Services Manager	1
Information Technology	IT Field Services Technician	4
Information Technology	IT Field Services Technician Sr	1
Information Technology	IT Service Desk Manager	1
Information Technology	Network Analyst	2
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	Special Project Coordinator	2
Information Technology	System Admin	2
Information Technology	System Analyst	7
Information Technology	System Analyst, Sr	1
Information Technology	Tech Project Manager	1
Information Technology	Tech Support Specialist	4
Information Technology	Tech Support Specialist Sr	1
Information Technology	Technology Director	1
	Information Technology Total	**43**
IT - Communications		
IT - Communications	Mobile Sys Tech Sr	1
IT - Communications	Mobile Systems Manager	1
IT - Communications	Mobile Systems Tech	2
IT - Communications	Vehicle Upfitting Tech	3
IT - Communications	Vehicle Upfitting Supervisor	1
	IT Communications Total	**8**

Information Technology Department Total	**51**

Information Technology Goals

Short-Term Goals:	**FY Budget Submission**	**Target Date**	**% of Completion**	**Date of Completion**	**Core Belief**			
					#1	**#2**	**#3**	**#4**
Enhance cyber security through implementation of threat response and training of end users.	FY 2025	9/30/2025	100%	5/1/2026	x			x
Develop an electronic forms systems for standardization of electronic submissions.	FY 2026	9/30/2026	30%					x
Implement new IT disaster recovery and network resiliency plans.	FY 2026	9/30/2026	50%		x			x
Deploy new employee and citizen customer portals.	FY 2027	2/1/2027	25%					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	70%		x	x		
Life cycle replacement of all city desktop, laptop, and vehicle mounted computer systems.	FY 2023	9/30/2026	90%		x	x		x
Life cycle replacement of all wired and wireless network infrastructure.	FY 2023	9/30/2025	100%	9/1/2025	x	x		x
Upgrade and expand access control systems to all city facilities.	FY 2026	9/30/2028	60%		x	x		

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
INFORMATION TECHNOLOGY						
10104030-1005	Beer Tax Bonus	7,134	7,227	7,227	8,095	8,268
10104030-1015	Salaries	2,856,617	3,340,747	3,340,747	2,723,837	3,821,393
10104030-1021	Stipend	-	8,750	8,750	9,000	-
10104030-1025	Salary Overtime	18,058	21,882	21,882	9,750	21,222
10104030-2010	Employee Insurance	309,489	383,776	383,776	341,365	551,213
10104030-2025	State Pension	279,493	348,395	348,395	280,251	925,199
10104030-2029	Medicare Tax	38,977	44,861	44,861	37,834	52,298
10104030-2030	Social Security	166,660	191,752	191,752	161,771	223,553
10104030-3010	Auto-Fuel & Oil	6,933	7,000	7,000	5,777	7,000
10104030-3015	Auto-Maintenance	11,605	5,100	5,100	9,193	12,000
10104030-3100	Outside Services	49,001	50,000	69,400	40,850	40,000
10104030-3106	Toll Bridge	53	-	-	26	-
10104030-3109	Lease Payments	2,961	3,000	3,000	633	3,000
10104030-3137	Postage & Freight	68	500	500	488	500
10104030-3155	Office Supplies	3,079	2,000	2,000	1,527	2,000
10104030-3156	Maintenance Contracts	2,264,452	2,657,048	2,947,186	2,236,257	3,091,243
10104030-3168	Technology Lifecycle	77,287	75,000	75,000	52,963	50,000
10104030-3170	Repairs & Supplies	141,058	200,000	185,100	167,141	190,000
10104030-3210	Travel/Education	100,981	50,000	50,000	45,517	50,000
10104030-3212	Car Allowance	22,872	23,561	23,561	19,640	24,086
10104030-3214	Books/Dues/Subscriptions	951	3,688	3,688	831	3,000
10104030-3225	Uniforms/Prot Clothing	6,768	3,000	3,000	4,800	4,500
10104030-3231	Telephone	289,392	281,752	281,752	254,579	190,000
10104030-3999	Miscellaneous Expense	757	500	500	1,384	500
10104030-4010	Equipment	193,549	100,000	187,278	143,629	100,000
10104030-4063	Equip-Fiber Optic	121,480	110,000	110,000	86,604	125,000
10104030-4915	Traffic Control Equip	757	-	-	-	-
10104030-6000	All Special Projects	454,150	400,000	400,000	194,026	400,000
TOTAL INFORMATION TECHNOLOGY		**7,424,578**	**8,319,539**	**8,701,455**	**6,837,765**	**9,895,975**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
IT - COMMUNICATIONS						
10104031-1005	Beer Tax Bonus	1,530	1,533	1,533	1,302	1,484
10104031-1015	Salaries	443,773	489,861	489,861	376,996	495,466
10104031-1021	Stipend	-	1,500	1,500	1,500	-
10104031-1025	Salary Overtime	272	1,312	1,312	11	1,312
10104031-2010	Employee Insurance	80,342	89,800	89,800	70,990	101,879
10104031-2025	State Pension	43,846	50,993	50,993	40,108	119,493
10104031-2029	Medicare Tax	5,831	6,435	6,435	4,984	6,433
10104031-2030	Social Security	24,932	27,503	27,503	21,309	27,496
10104031-3010	Auto-Fuel & Oil	2,775	4,000	4,000	2,662	4,000
10104031-3015	Auto-Maintenance	1,829	3,500	3,500	463	2,000
10104031-3106	Toll Bridge	104	-	-	130	-
10104031-3170	Repairs & Supplies	155,041	175,000	138,629	112,845	160,000
10104031-3225	Uniforms/Prot Clothing	473	1,500	1,500	836	1,500
10104031-4010	Equipment	-	-	15,371	15,371	-
TOTAL IT - COMMUNICATIONS		**760,747**	**852,937**	**831,937**	**649,506**	**921,063**

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Municipal Court serves as a local judicial body that handles cases involving violations of city ordinances, traffic offenses, and other minor criminal matters within the City of Tuscaloosa. Its primary purpose is to ensure that local laws are enforced fairly and efficiently, helping maintain order and public safety in the community.

Municipal Court
FY 2027 General Fund Budget Summary

Divisions	**2026 Original Budget**	**2027 Mayor Rec**	**Increase/ Decrease**	**Percentage Change**
Municipal Court	$ 1,764,463	$ 2,090,976	$ 326,513	18.5%
Total	**$ 1,764,463**	**$ 2,090,976**	**$ 326,513**	**18.5%**
Expenditure Category				
Salaries/Benefits	$ 1,550,831	$ 1,842,544	$ 291,713	18.8%
Auto Fuel/Maintenance	3,000.00	1,800.00	(1,200)	-40.0%
Other Operating	210,632.00	246,632.00	36,000	17.1%
Total By Category	**$ 1,764,463**	**$ 2,090,976**	**$ 326,513**	**18.5%**

Municipal Court Budget Highlights

- Compared to the FY 2026 original budget, the overall salaries and benefits increase of $291,713 is attributed to a 10% rise in health insurance premiums, a 2.2% cost of living adjustment, a two step increase, an increase in state pension for public safety RSA conversion, the 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 2026 original budget with the following exceptions:
  - Decrease of $1,200 in auto fuel/maintenance to reflect expected cost and department usage.
  - Net increase of $36,000 in other operating expenses due to a decrease in outside services and and an increase in CRO Expenses, which will be offset by CRO Drug Test Testing Revenue.

Municipal Court Personnel

Department/Division	Position	2027
Municipal Court	Asst Court Admin	1
Municipal Court	Baliff	1
Municipal Court	Court Referral Monitoring Specialist	1
Municipal Court	Court Referral Officer	2
Municipal Court	Municipal Court Judge	1
Municipal Court	Municipal Court Admin	1
Municipal Court	Municipal Court Case Coordinator	1
Municipal Court	Municipal Court Magistrate, Sr	4
Municipal Court	Municipal Court Magistrate	1
Municipal Court	Municipal Court Magistrate, Principal	2
Municipal Court	Office Administrator	1
Municipal Court	Secretary, Senior	1

Municipal Court Department Total **17**

Municipal Court Goals

	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
Short-Term Goals:					#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	40%				x	x
Expand Magistrate Scheduling and Shifts.	FY 2026	FY 2028	30%		x			x
Add additional parking ticket event for community support.	FY 2026	FY 2027	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	100%	9/30/2025				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	100%		x			x
Partner with WestAlabamaWorks! to Establish Prison Re-Entry	FY 2026	FY 2027	0%				x	x

GENERAL FUND
MUNICIPAL COURT

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
MUNICIPAL COURT						
10103010-1005	Beer Tax Bonus	3,250	3,066	3,066	3,139	3,392
10103010-1015	Salaries	952,302	1,125,287	1,120,787	929,559	1,222,272
10103010-1021	Stipend	-	3,750	3,750	4,000	-
10103010-1025	Salary Overtime	176	-	4,500	3,434	-
10103010-2010	Employee Insurance	153,997	207,612	207,612	153,749	224,545
10103010-2025	State Pension	95,115	119,357	119,357	98,493	294,370
10103010-2029	Medicare Tax	12,903	15,157	15,157	12,711	16,288
10103010-2030	Social Security	55,172	64,784	64,784	54,349	69,609
10103010-3010	Auto-Fuel & Oil	1,515	2,500	2,500	2,550	1,000
10103010-3015	Auto-Maintenance	454	500	500	447	800
10103010-3100	Outside Services	14,685	33,000	37,500	36,131	27,000
10103010-3110	Machine Rental	11,212	12,000	12,000	8,200	13,000
10103010-3120	Mental Health Court	83,417	129,625	129,625	65,811	129,625
10103010-3130	CRO Expenses	-	-	-	34,773	43,000
10103010-3137	Postage & Freight	4,118	5,000	5,000	3,750	5,000
10103010-3138	Operating Forms	2,633	2,500	2,500	3,824	3,000
10103010-3155	Office Supplies	10,891	9,000	5,890	3,849	6,000
10103010-3156	Maintenance Contracts	-	1,500	-	-	-
10103010-3170	Repairs & Supplies	11,372	6,000	6,000	5,273	6,000
10103010-3210	Travel/Education	8,116	6,000	6,000	4,851	7,700
10103010-3212	Car Allowance	11,472	11,818	11,818	9,840	12,068
10103010-3214	Books/Dues/Subscriptions	1,135	3,000	3,000	2,863	3,500
10103010-3225	Uniforms/Prot Clothing	-	500	500	-	1,000
10103010-3231	Telephone	3,425	2,507	2,507	1,180	1,807
10103010-3999	Miscellaneous Expense	62	-	110	105	-
TOTAL MUNICIPAL COURT		**1,437,420**	**1,764,463**	**1,764,463**	**1,442,881**	**2,090,976**

GENERAL FUND
OFFICE OF OPERATIONS

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, AI/data, technology, economic development, capital projects, special projects, change management, and oversight of Arts and Entertainment, Office of the City Engineer, and Construction, Facilities, and Grounds.

Office of Operations
FY 2027 General Fund Budget Summary

Divisions	2026 Original Budget	2027 Mayor Rec	Increase/ Decrease	Percentage Change
Operations	$ 1,080,004	$ 2,021,872	$ 941,868	87.2%
Total	**$ 1,080,004**	**$ 2,021,872**	**$ 941,868**	**87.2%**
Expenditure Category				
Salaries/Benefits	$ 1,049,714	$ 1,926,357	$ 876,643	83.5%
Other Operating	30,290	95,515	65,225	215.3%
Total By Category	**$ 1,080,004**	**$ 2,021,872**	**$ 941,868**	**87.2%**

Office of Operations Budget Highlights

- Compared to the FY 2026 original budget, the overall salaries and benefits increase of $876,643 is attributed to a 10% rise in health insurance premiums, a 2.2% cost of living adjustment, a two step increase, an increase in state pension for public safety RSA conversion, the 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 2026 original budget with the following exceptions:
  - Net increase of $65,225 in other operating expenses.

Office of Operations Personnel

Department/Division	Position	2027
Office of Operations	Business Relations Officer	1
Office of Operations	Chief Innovation Officer	1
Office of Operations	Chief Ops Officer	1
Office of Operations	Data Analyst	1
Office of Operations	Data Solutions Engineer	1
Office of Operations	Digital Systems Analyst	1
Office of Operations	Director, Capital Projects	1
Office of Operations	Director of Operations	1
Office of Operations	Manager of Digital Strategy	1
Office of Operations	Project Manager	1
Office of Operations	Special Projects Coordinator	2

Office of Operations Total **12**

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	75%			x	x	x
Elevate Tuscaloosa oversight and project development/management	FY 2023	Ongoing	80%		x	x	x	x
Engage community partners with AI knowledge-sharing workshops	FY 2026	9/30/2027	15%			x	x	x
Complete deployment of Peregrine data integration platform	FY 2027	9/30/2026	30%		x	x	x	x
Optimize capital project governance across CFG, OCE, and A&E	FY 2027	9/30/2027	20%			x		x
Strengthen new employee training for CFG, OCE, and A&E	FY 2027	9/30/2027	10%					x
Modernize OCE webpages to enhance the customer experience	FY 2027	12/31/2026	60%			x		x
Digitize and streamline OCE permitting and application processes	FY 2027	12/31/2026	70%					x
Automate internal permitting workflows for OCE and A&E	FY 2027	9/30/2027	30%					x

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Optimize/modernize positions and workflows across our units	FY 2023	Ongoing	80%		x	x	x	x
Strategically recruit and retain business.	FY 2023	Ongoing	50%			x	x	
Provide technical support to operational areas.	FY 2023	Ongoing	50%					x
Assist partners in transitioning to a knowledge-based economy	FY 2023	Ongoing	25%			x		x
Complete expansion of Kentuck at Queen City Park	FY 2026	Ongoing	15%			x	x	
Improve and modernize customer experience via digital services	FY 2027	Ongoing	15%					x
Ingrain Peregrine into city workflows and improve staff capacity for analytics and data-driven decision making	FY 2027	12/31/2027	10%			x	x	x
Enhance operational efficiency, cross-departmental innovation, and service delivery through AI and other technology deployments	FY 2027	Ongoing	20%			x	x	x
Improve capital budget planning	FY 2027	6/30/2027	30%			x		

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
OFFICE OF OPERATIONS						
10108010-1005	Beer Tax Bonus	1,701	1,314	1,314	1,405	2,544
10108010-1015	Salaries	806,429	796,364	796,364	658,131	1,301,069
10108010-1021	Stipend	-	2,000	2,000	1,750	-
10108010-2010	Employee Insurance	91,063	80,809	80,809	70,283	182,191
10108010-2025	State Pension	76,447	81,098	81,098	66,300	312,015
10108010-2029	Medicare Tax	11,515	11,071	11,071	9,358	18,556
10108010-2030	Social Security	47,840	46,118	46,118	38,607	78,451
10108010-3100	Outside Services	1,220	-	-	-	15,000
10108010-3110	Machine Rental	3,231	3,800	3,800	2,494	5,000
10108010-3137	Postage & Freight	-	50	50	-	-
10108010-3138	Operating Forms	135	140	140	141	500
10108010-3155	Office Supplies	355	500	500	153	300
10108010-3170	Repairs & Supplies	2,840	2,000	2,000	1,518	34,200
10108010-3188	Furniture Supplies	8,254	-	-	-	10,000
10108010-3210	Travel/Education	4,087	13,500	13,500	562	15,285
10108010-3212	Car Allowance	32,178	30,940	30,940	23,214	31,531
10108010-3214	Books/Dues/Subscriptions	5,979	6,300	6,300	5,209	12,100
10108010-3231	Telephone	3,627	3,500	3,500	1,845	2,880
10108010-3999	Miscellaneous Expense	100	500	500	91	250
TOTAL OFFICE OF OPERATIONS		**1,097,001**	**1,080,004**	**1,080,004**	**881,061**	**2,021,872**

OFFICE OF THE CITY ATTORNEY

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 2027 General Fund Budget Summary

Divisions	**2026 Original Budget**	**2027 Mayor Rec**	**Increase/ Decrease**	**Percentage Change**
Office of the City Attorney	$ 2,836,238	$ 3,118,800	$ 282,562	10.0%
Claims and Judgements	99,500	99,500	-	0.0%
Total	**$ 2,935,738**	**$ 3,218,300**	**$ 282,562**	**9.6%**
Expenditure Category				
Salaries/Benefits	$ 2,305,953	$ 2,620,015	$ 314,062	13.6%
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	506,485	474,985	(31,500)	-6.2%
Total By Category	**$ 2,935,738**	**$ 3,218,300**	**$ 282,562**	**9.6%**

Office of the City Attorney Budget Highlights

- Compared to the FY 2026 original budget, the overall salaries and benefits increase of $314,062 is attributed to a 10% rise in health insurance premiums, a 2.2% cost of living adjustment, a two step increase, an increase in state pension for public safety RSA conversion, the 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 2026 original budget with the following exceptions:
  - Net decrease of $31,500 in other operating expenses.

Office of the City Attorney Personnel

Department/Division	Position	2027
Office of the City Attorney	Assistant City Attorney	2
Office of the City Attorney	Assoc City Attorney, 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 Coordinator	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	100%	Spring 2025				x
Utilize AI to make internal processes more efficient.	FY 2026	Spring 2027	0%					x
Find Alternative to PDF Claim Form.	FY 2026	Fall 2026	0%					x

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
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 a Law Clerk Program (Dependent on physical plan improvements).	FY 2025	Spring 2026	0%					x

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
OFFICE OF THE CITY ATTORNEY						
10104080-1005	Beer Tax Bonus	3,441	3,504	3,504	3,321	3,392
10104080-1015	Salaries	1,653,232	1,754,990	1,754,990	1,479,143	1,830,122
10104080-101501	Salary Reimbursement	(190)	(1,000)	(1,000)	-	(1,000)
10104080-1021	Stipend	-	4,000	4,000	4,000	-
10104080-1030	Wages	19,949	23,400	23,400	21,932	23,400
10104080-2010	Employee Insurance	169,857	219,597	219,597	161,831	204,461
10104080-2025	State Pension	165,650	189,290	189,290	159,115	440,047
10104080-2029	Medicare Tax	23,106	24,585	24,585	20,790	25,966
10104080-2030	Social Security	98,798	105,078	105,078	88,893	110,993
10104080-3005	Legal Advertising	6,249	44,000	41,500	7,763	17,500
10104080-3010	Auto-Fuel & Oil	112	100	100	46	100
10104080-3015	Auto-Maintenance	71	300	300	64	300
10104080-3056	Code Updates	23,888	20,000	20,000	14,008	15,000
10104080-3100	Outside Services	235,982	352,000	352,000	263,347	352,000
10104080-3105	Liability Insurance	8,371	9,000	9,000	8,371	9,000
10104080-3110	Machine Rental	4,925	5,000	5,000	4,152	5,000
10104080-3137	Postage & Freight	2,002	1,000	2,000	907	1,000
10104080-3138	Operating Forms	845	500	500	291	500
10104080-3155	Office Supplies	5,781	4,800	6,300	4,870	4,800
10104080-3156	Maintenance Contracts	4,319	5,000	5,000	3,505	5,000
10104080-3170	Repairs & Supplies	1,503	3,000	3,000	37	3,000
10104080-3188	Furniture Supplies	1,370	5,000	5,000	-	5,000
10104080-3210	Travel/Education	7,534	18,000	18,000	7,927	18,000
10104080-3212	Car Allowance	5,736	5,909	5,909	4,920	6,034
10104080-3214	Books/Dues/Subscriptions	27,223	30,000	30,000	22,738	30,000
10104080-3231	Telephone	5,124	8,584	8,584	3,639	8,584
10104080-3999	Miscellaneous Expense	-	601	601	-	601
TOTAL OFFICE OF THE CITY ATTORNEY		**2,474,879**	**2,836,238**	**2,836,238**	**2,285,609**	**3,118,800**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
OCA - CLAIMS AND JUDGEMENTS						
10104081-3055	Court Cost	6,098	7,000	7,000	337	7,000
10104081-3060	Damage Claims	102,473	91,000	91,000	40,106	91,000
10104081-3063	Condemnation Claims	-	1,000	1,000	-	1,000
10104081-3064	Judgments	-	500	500	-	500
TOTAL OCA - CLAIMS AND JUDGEMENTS		**108,572**	**99,500**	**99,500**	**40,443**	**99,500**

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GENERAL FUND

OFFICE OF THE CITY ENGINEER

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 2027 General Fund Budget Summary

Divisions	2026 Original Budget	2027 Mayor Rec	Increase/ Decrease	Percentage Change
Engineering	$ 2,721,550	$ 2,691,325	$ (30,225)	-1.1%
Total	**$ 2,721,550**	**$ 2,691,325**	**$ (30,225)**	**-1.1%**
Expenditure Category				
Salaries/Benefits	$ 2,477,817	$ 2,454,397	$ (23,420)	-0.9%
Salary Reimbursement	(4,000)	(4,000)	-	0.0%
Overtime/Wages/Holiday Pay	12,473	12,000	(473)	-3.8%
Auto Fuel/Maintenance	16,000	17,000	1,000	6.3%
Other Operating	219,260	211,928	(7,332)	-3.3%
Total By Category	**$ 2,721,550**	**$ 2,691,325**	**$ (30,225)**	**-1.1%**

Office of the City Engineer Budget Highlights

- Compared to the FY 2026 original budget, the overall salaries and benefits decrease of $23,420 is attributed to a 10% rise in health insurance premiums, a 2.2% cost of living adjustment, a two step increase, an increase in state pension for public safety RSA conversion, the 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 2026 original budget with the following exceptions:
  - Decrease of $473 in wages to reflect projected actuals.
  - Increase of $1,000 in auto fuel/maintenance to reflect expected cost and department usage.
  - Net decrease of $7,332 in other operating expenses.

Office of the City Engineering Personnel

Department/Division	Position	2027
Office of the City Engineer	CAD Technician	1
Office of the City Engineer	City Engineer	1
Office of the City Engineer	Civil Engineer	2
Office of the City Engineer	Civil Engineer, Sr	0
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 Management	1
Office of the City Engineer	Engineering Inspector	1
Office of the City Engineer	Engineering Aide	1
Office of the City Engineer	Engineering Inspector Sr	2
Office of the City Engineer	Graduate Engineer	0
Office of the City Engineer	Land Surveyor	1
Office of the City Engineer	Office Administrator	1
Office of the City Engineer	Permitting Administrator	1
Office of the City Engineer	Project Manager	1
Office of the City Engineer	Special Projects Coordinator	0
Office of the City Engineer	Survey Crew Supervisor	1
Office of the City Engineer	Surveyor Assistant	1
Office of the City Engineer	Watershed Manager	1

Office of the City Engineer Total **18**

Office of Engineering Goals

Short-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Infrastructure Management Program Establishment: Complete creation and assessment of Infrastructure Management programs for each category (bridges, roads, sidewalks, storm sewer, transportation safety, street lighting).	FY 2025	10/30/2026	60%			x	x	
BMP/LID/GI Inventory: Develop tools, consistent with other OCE processes, to manage the inventory and inspection of existing and new post-construction BMPs, including LID and GI control measures.	FY 2025	8/31/2026	75%			x	x	
Engineering Standards: Complete the establishment of Transportation Standards, to be consistent with requirements for design, whether a private development or a capital project. Create updated and easily accessible standards for Land Development Permits, aligned with Subdivision Regulations. Determine whether each deserve to be stand alone documents, or sections of an Engineering Standard.	FY 2027	10/30/2026	30%		x	x	x	x
Project Management Procedures: Complete creation of procedures that standardize project lifecycle stages and OCE practices for total project cost estimation. Incorporate into a Guideline/Checklist that will identify the steps required to completely and efficiently manage an OCE infrastructure project.	FY 2027	10/30/2026	40%			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	10%			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	60%			x	x	x
Project Cost and Schedule Accountability: Use SharePoint project management list to automate the tracking of project schedule and cost performance**. Incorporate into monthly status and progress reports**.	FY 2026	9/30/2026	5%			x		x

Office of Engineering Goals (continued)

	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
Long-Term Goals: (continued)					#1	#2	#3	#4
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
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	7/30/2026	20%		x	x	x	x

Account	2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
OFFICE OF THE CITY ENGINEER					
10109030-1005 Beer Tax Bonus	4,016	4,161	4,161	3,920	3,816
10109030-1015 Salaries	1,582,621	1,884,596	1,864,596	1,381,546	1,682,521
10109030-101501 Salary Reimbursement	(16,293)	(4,000)	(4,000)	-	(4,000)
10109030-1021 Stipend	-	4,500	4,500	4,500	-
10109030-1025 Wages	12,642	12,473	12,473	9,528	12,000
10109030-2010 Employee Insurance	196,073	244,523	244,523	181,812	225,312
10109030-2025 State Pension	149,404	191,585	191,585	141,391	408,423
10109030-2029 Medicare Tax	21,856	25,567	25,567	19,101	22,831
10109030-2030 Social Security	93,455	109,289	109,289	81,675	97,599
10109030-3010 Auto-Fuel & Oil	8,801	10,000	10,000	4,703	6,000
10109030-3015 Auto Maintenance	19,520	6,000	12,455	12,877	11,000
10109030-3100 Outside Services	31,215	152,500	209,315	149,656	160,000
10109030-3106 Toll Bridge	9	40	40	4	40
10109030-3110 Machine Rental	18,758	15,000	15,000	13,086	15,000
10109030-3137 Postage & Freight	75	150	150	61	100
10109030-3138 Operating Forms	-	300	300	202	300
10109030-3155 Office Supplies	4,796	3,250	3,250	2,704	4,500
10109030-3170 Repairs & Supplies	3,507	4,020	9,120	7,618	3,800
10109030-3210 Travel/Education	6,724	23,000	13,445	10,245	12,688
10109030-3212 Car Allowance	11,714	13,596	13,596	11,330	13,895
10109030-3214 Books/Dues/Subscriptions	3,069	5,500	5,500	4,699	4,500
10109030-3225 Uniforms/Prot Clothing	2,389	3,000	3,000	2,196	3,000
10109030-3231 Telephone	9,283	12,000	10,000	7,100	7,500
10109030-3999 Miscellaneous Expense	733	500	500	60	500
TOTAL OFFICE OF THE CITY ENGINEER	**2,164,365**	**2,721,550**	**2,758,365**	**2,050,012**	**2,691,325**

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GENERAL FUND
OFFICE OF THE MAYOR

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 2027 General Fund Budget Summary

Divisions	**2026 Original Budget**	**2027 Mayor Rec**	**Increase/ Decrease**	**Percentage Change**
Mayor	$ 639,370	$ 747,636	$ 108,266	16.9%
Clerk	266,099	277,557	11,458	4.3%
Total	**$ 905,469**	**$ 1,025,193**	**$ 119,724**	**13.2%**
Expenditure Category				
Salaries/Benefits	$ 697,693	$ 829,252	$ 131,559	18.9%
Overtime/Wages	16,000	16,000	-	0.0%
Auto Fuel/Maintenance	1,935	500	(1,435)	-74.2%
Other Operating	189,841	179,441	(10,400)	-5.5%
Total By Category	**$ 905,469**	**$ 1,025,193**	**$ 119,724**	**13.2%**

Office of the Mayor Budget Highlights

- Compared to the FY 2026 original budget, the overall salaries and benefits increase of $131,559 is attributed to a 10% rise in health insurance premiums, a 2.2% cost of living adjustment, a two step increase, an increase in state pension for public safety RSA conversion, the 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 2026 original budget with the following exceptions:
  - Decrease of $1,435 in auto fuel/maintenance to reflect expected cost and department usage.
  - Net decrease of $10,400 in other operating expenses.

Office of the Mayor Personnel

Department/Division	Position	2027
Office of the Mayor - Mayor		
Office of the Mayor	Exec Dir Government Relations & External Affairs	1
Office of the Mayor	Mayor	1
Office of the Mayor	Operations Manager	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**
Standardize templates and communications for records requests, legal notices, and council actions, and improve clarity and accessibility, with the goal of reducing follow-up inquiries and improving response efficiency.	FY 2027	FY 2028	Ongoing					X
Support staff certification and continuing education through organizations such as the International Institute of Municipal Clerks, with the goal of increasing staff certifications and expanding knowledge in records management, municipal law, public administration, etc.	FY 2027	FY 2028	Ongoing					X

Long-Term Goals:	**FY Budget Submission**	**Target Date**	**% of Completion**	**Date of Completion**	**Core Belief**			
					#1	**#2**	**#3**	**#4**
Partner with Information Technology and Operations to evaluate existing technology in council meeting rooms and implement upgrades or replacements that enhance reliability, modernize systems, and improve overall performance and efficiency of meeting operations.	FY 2027	FY 2029	Ongoing					X
Build upon existing processes and procedures by further documenting and standardizing workflows, expanding cross-training initiatives, and refining onboarding materials to strengthen continuity of operations and reduce risk associated with staff transitions.	FY 2027	Ongoing	Ongoing					X
Phased review and digitization of physically archived records dated prior to 2000 to improve retrieval efficiency, enhance records preservation, and support timely responses to public records requests.	FY 2027	Ongoing	Ongoing					X
Collaborate with all departments to support proper records retention and destruction in accordance with applicable retention schedules and legal requirements.	FY 2027	Ongoing	Ongoing					X

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
MAYOR						
10104040-1005	Beer Tax Bonus	219	657	657	424	424
10104040-1015	Salaries	281,510	424,316	424,316	369,344	443,594
10104040-1021	Stipend	-	500	500	750	-
10104040-1025	Salary Overtime	44	-	-	68	-
10104040-1030	Wages	13,497	11,000	11,000	14,864	16,000
10104040-2010	Employee Insurance	31,593	40,207	40,207	35,176	44,218
10104040-2025	State Pension	10,109	24,479	24,479	21,491	107,434
10104040-2027	Mayors Retirement	9,140	9,426	9,426	8,328	9,415
10104040-2029	Medicare Tax	4,171	5,916	5,916	5,510	6,321
10104040-2030	Social Security	17,836	25,210	25,210	23,560	27,021
10104040-3010	Auto-Fuel & Oil	416	-	-	-	-
10104040-3015	Auto-Maintenance	39	-	-	159	500
10104040-3065	Election Expense	2,880	-	-	19	-
10104040-3100	Outside Services	150	1,000	1,000	-	-
10104040-3110	Machine Rental	3,348	4,500	4,500	1,492	4,500
10104040-3137	Postage & Freight	1,742	500	500	1,390	1,000
10104040-3155	Office Supplies	511	2,250	2,250	258	2,250
10104040-3156	Maintenance Contracts	-	2,500	2,500	-	2,500
10104040-3170	Repairs & Supplies	386	500	500	928	300
10104040-3209	Mayor Travel/Education	19,887	20,000	20,000	20,272	17,000
10104040-3210	Travel/Education	3,442	-	-	7,730	-
10104040-3212	Car Allowance	6,214	11,818	11,818	9,840	12,068
10104040-3214	Books/Dues/Subscriptions	64,183	47,000	47,000	39,755	47,000
10104040-3231	Telephone	1,931	1,591	1,591	825	1,591
10104040-3999	Miscellaneous Expense	26,362	5,000	5,000	5,118	3,500
10104040-4010	Equipment	-	1,000	1,000	1,727	1,000
TOTAL MAYOR		**499,610**	**639,370**	**639,370**	**569,029**	**747,636**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
CLERK						
10104048-1005	Beer Tax Bonus	219	219	219	212	212
10104048-1015	Salaries	134,967	112,959	112,959	96,481	118,720
10104048-1021	Stipend	-	250	250	250	-
10104048-1030	Wages	11,155	5,000	5,000	-	-
10104048-2010	Employee Insurance	19,873	14,951	14,951	13,080	16,442
10104048-2025	State Pension	12,066	11,059	11,059	9,388	28,861
10104048-2029	Medicare Tax	2,041	1,862	1,862	1,388	1,609
10104048-2030	Social Security	8,726	7,955	7,955	5,935	6,879
10104048-3005	Legal Advertising	61,067	60,000	60,000	58,194	55,000
10104048-3010	Auto-Fuel & Oil	128	705	705	-	-
10104048-3015	Auto-Maintenance	-	1,230	1,230	-	-
10104048-3065	Election Expense	79,385	-	-	(400)	-
10104048-3100	Outside Services	27,480	28,000	28,000	21,171	28,000
10104048-3110	Machine Rental	4,648	4,500	4,500	3,317	4,500
10104048-3137	Postage & Freight	-	500	500	-	-
10104048-3138	Operating Forms	216	-	-	-	-
10104048-3155	Office Supplies	2,297	1,000	1,000	2,007	1,500
10104048-3156	Maintenance Contracts	-	2,500	2,500	-	2,500
10104048-3170	Repairs & Supplies	1,119	500	500	-	300
10104048-3210	Travel/Education	2,056	4,000	4,000	1,773	4,000
10104048-3212	Car Allowance	5,258	5,909	5,909	4,920	6,034
10104048-3214	Books/Dues/Subscriptions	4,594	2,000	2,000	5,089	2,000
10104048-3999	Miscellaneous Expense	5,394	500	500	2,178	500
10104048-4010	Equipment	-	500	500	3,937	500
TOTAL CLERK		**382,690**	**266,099**	**266,099**	**228,920**	**277,557**

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OFFICE OF URBAN DEVELOPMENT

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 2027 General Fund Budget Summary

Divisions	2026 Original Budget	2027 Mayor Rec	Increase/ Decrease	Percentage Change
Administration	$ 548,493	$ 622,270	$ 73,777	13.5%
Planning	739,373	822,914	83,541	11.3%
Codes & Development Services	981,561	1,117,232	135,671	13.8%
Building and Inspections	2,128,250	2,360,812	232,562	10.9%
Total	**$ 4,397,677**	**$ 4,923,228**	**$ 525,551**	**12.0%**
Expenditure Category				
Salaries/Benefits	$ 4,192,032	$ 4,709,602	$ 517,570	12.3%
Auto Fuel/Maintenance	56,300	59,900	3,600	6.4%
Other Operating	149,345	153,726	4,381	2.9%
Total By Category	**$ 4,397,677**	**$ 4,923,228**	**$ 525,551**	**12.0%**

Office of Urban Development Budget Highlights

- Compared to the FY 2026 original budget, the overall salaries and benefits increase of $517,570 is attributed to a 10% rise in health insurance premiums, a 2.2% cost of living adjustment, a two step increase, an increase in state pension for public safety RSA conversion, the 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 2026 original budget with the following exceptions:
  - Increase of $3,600 in auto fuel/maintenance to reflect expected cost and department usage.
  - Net increase of $4,381 in other operating expenses.

Office of Urban Development Personnel

Department/Division	Position	2027
UD-Administration		
UD-Administration	Data Analyst, Senior	1
UD-Administration	Develop Review Manager	1
UD-Administration	Executive Director, UD	1
UD-Administration	Special Projects Coordinator	1
	UD-Admin Total	**4**
UD-Planning		
UD-Planning	Administrative Assistant	1
UD-Planning	Director, 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 Enforcement Officer	5
UD-Code & Development Service	Director, Codes & Development Service	1
UD-Code & Development Service	Manager Code & Development Serice	1
UD-Code & Development Service	Sr Code Enforcement Officer	3
	UD-Code & Development Total	**10**
UD-Building & Inspections		
UD-Building & Inspections	Building Plans Examiner	1
UD-Building & Inspections	Building Inspector	2
UD-Building & Inspections	Chief Prop Maint Inspector	1
UD-Building & Inspections	Chief Building Inspector	1
UD-Building & Inspections	Chief Electrical Inspector	1
UD-Building & Inspections	Chief PMG Inspector	1
UD-Building & Inspections	Deputy Director, Building & Inspection	1
UD-Building & Inspections	Director Building & Inspections	1
UD-Building & Inspections	Electrical Inspector	2
UD-Building & Inspections	Mech & Gas Inspector	1
UD-Building & Inspections	Permitting Admin	3
UD-Building & Inspections	Plumb & Gas Inspector	2
UD-Building & Inspections	Property Maint Inspector	2
UD-Building & Inspections	Senior Mechanical & Gas Inspector	1
	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
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	50%			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	60%		x	x		x
Update Planning's fee schedule to reflect appropriate fees based on staff time, required mailings, etc.	FY 2026	Fall 2025	100%	Spring 2026		x		x
Update and modernize public notice signs, notifications, and how we communicate with the public to increase customer service.	FY 2026	Fall 2026	90%			x		x
Enhance data sharing and coordination with Property Maintenance team related to Code Enforcement.	FY 2026	Ongoing	60%		x			
Enhance coordination with Environmental Services related to solid waste plans and Code Enforcement.	FY 2026	Fall 2027	45%		x			
Implement a streamlined digital building permit system utilizing existing technology, reducing processing time and enhancing customer response.	FY 2026	Fall 2025	70%			x		x
Implement Framework Subdivision Regulations Update and train stakeholders in use.	FY 2027	Winter 2026	50%			x	x	x
Refine and enhance workflow development and cross-organizaional processes.	FY 2027	Ongoing	60%			x		x
Establish data standardization and processes across multiple platforms for better reporting and utilization.	FY 2027	Ongoing	50%			x		x
Examine fee schedules and fines for all Division functions to ensure appropriateness based on time, cost, and best practices.	FY 2027	Ongoing	25%			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	
Utilize data to assist in strategic placement of future utility and infrastructure to meet housing needs.	FY 2023	Ongoing	85%			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	75%			x		x
Prepare stakeholders, staff, and community for 2027 Building Code Adoptions.	FY 2025	Winter 2027	25%		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	50%			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	10%				x	

Office of Urban Development Goals (continued)

Long-Term Goals: (continued)	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief #1	Core Belief #2	Core Belief #3	Core Belief #4
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	
Prioritize external stakeholder adoption of digital permitting processes.	FY 2027	Ongoing	30%			x		x
Explore options to reinvest abatement fees back into the Districts in which they are collected for infrastructure and recreational improvements.	FY 2027	Ongoing	5%			x	x	
Develop public engagement focused on improving transparency, simplifying public processes, and expanding proactive engagement tools (digital and in-person), ensuring residents clearly understand regulations, development timelines, neighborhood impacts, and how to participate.	FY 2027	Ongoing	5%		x	x	x	x

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
UD - ADMINISTRATION						
10109080-1005	Beer Tax Bonus	874	876	876	675	848
10109080-1015	Salaries	393,422	409,932	409,932	315,917	419,677
10109080-1021	Stipend	-	1,000	1,000	750	-
10109080-2010	Employee Insurance	38,135	41,237	41,237	33,214	45,351
10109080-2025	State Pension	35,193	40,020	40,020	31,248	101,727
10109080-2029	Medicare Tax	5,544	5,706	5,706	4,427	5,727
10109080-2030	Social Security	23,706	24,388	24,388	18,931	24,481
10109080-3110	Machine Rental	10,278	13,000	11,500	4,974	12,000
10109080-3137	Postage & Freight	-	50	50	-	50
10109080-3138	Operating Forms	66	150	150	69	150
10109080-3155	Office Supplies	268	500	500	100	500
10109080-3170	Repairs & Supplies	46	1,225	1,000	25	1,225
10109080-3210	Travel/Education	1,727	2,100	2,100	450	2,100
10109080-3212	Car Allowance	5,736	5,909	5,909	4,920	6,034
10109080-3214	Books/Dues/Subscriptions	946	1,200	1,200	936	1,200
10109080-3231	Telephone	1,273	1,200	950	730	1,200
10109080-3999	Miscellaneous Expense	158	-	-	60	-
TOTAL UD-ADMINISTRATION		**517,374**	**548,493**	**546,518**	**417,427**	**622,270**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
UD - PLANNING						
10109086-1005	Beer Tax Bonus	1,229	1,533	1,533	1,340	1,484
10109086-1015	Salaries	415,884	516,136	516,136	418,984	541,208
10109086-1021	Stipend	-	1,500	1,500	1,500	-
10109086-2010	Employee Insurance	49,649	89,680	89,680	46,329	61,822
10109086-2025	State Pension	37,772	51,337	51,337	41,309	131,323
10109086-2029	Medicare Tax	5,705	6,839	6,839	5,779	7,327
10109086-2030	Social Security	24,393	29,233	29,233	24,712	31,315
10109086-3005	Legal Advertising	9,603	13,000	13,000	10,465	12,000
10109086-3010	Auto-Fuel & Oil	228	1,500	1,500	169	500
10109086-3015	Auto-Maintenance	85	455	455	98	-
10109086-3137	Postage & Freight	14,430	10,000	10,000	12,166	12,500
10109086-3138	Operating Forms	2,238	3,000	13,000	6,705	8,400
10109086-3155	Office Supplies	1,149	1,150	1,150	115	1,150
10109086-3170	Repairs & Supplies	400	2,000	2,000	450	2,000
10109086-3210	Travel/Education	1,022	2,000	2,000	768	2,000
10109086-3212	Car Allowance	5,736	5,909	5,909	4,920	6,034
10109086-3214	Books/Dues/Subscriptions	1,594	1,600	1,600	685	1,600
10109086-3225	Uniforms/Prot Clothing	-	1	1	-	1
10109086-3231	Telephone	1,876	1,500	1,500	1,502	1,500
10109086-3999	Miscellaneous Expense	809	1,000	1,000	157	750
TOTAL UD - PLANNING		**573,800**	**739,373**	**749,373**	**578,152**	**822,914**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
TOTAL UD - CODES & DEVELOPMENT SERVICE						
10109087-1005	Beer Tax Bonus	2,006	1,533	1,533	1,901	2,120
10109087-1015	Salaries	598,494	679,457	679,457	562,232	711,676
10109087-1021	Stipend	-	2,250	2,250	2,500	-
10109087-1025	Salary Overtime	4,179	-	200	769	-
10109087-1045	Holiday Pay	688	-	-	-	-
10109087-2010	Employee Insurance	108,526	122,647	122,647	95,826	119,664
10109087-2025	State Pension	55,183	68,301	68,301	56,189	172,565
10109087-2029	Medicare Tax	8,065	9,006	9,006	7,640	9,593
10109087-2030	Social Security	34,485	38,497	38,497	32,666	41,004
10109087-3010	Auto-Fuel & Oil	3,531	3,400	3,400	2,557	3,400
10109087-3015	Auto-Maintenance	6,286	3,000	3,000	2,338	4,000
10109087-3100	Outside Services	11,158	34,960	34,960	356	34,960
10109087-3137	Postage & Freight	1,306	1,000	1,000	782	1,000
10109087-3138	Operating Forms	1,351	1,500	1,500	216	1,500
10109087-3155	Office Supplies	376	600	600	72	600
10109087-3170	Repairs & Supplies	1,699	2,350	2,350	969	2,000
10109087-3210	Travel/Education	3,396	2,500	2,500	2,021	2,500
10109087-3212	Car Allowance	3,972	4,092	4,092	3,410	4,182
10109087-3214	Books/Dues/Subscriptions	150	500	500	307	500
10109087-3225	Uniforms/Prot Clothing	1,027	600	600	430	600
10109087-3231	Telephone	4,858	5,068	4,868	3,702	5,068
10109087-3999	Miscellaneous Expense	130	300	300	45	300
TOTAL UD - CODES & DEVELOPMENT SERVICE		**850,865**	**981,561**	**981,561**	**776,929**	**1,117,232**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
UD - BUILDING AND INSPECTIONS						
10109088-1005	Beer Tax Bonus	3,803	3,942	3,942	3,970	4,240
10109088-1015	Salaries	1,313,583	1,507,331	1,507,331	1,224,587	1,558,368
10109088-1021	Stipend	-	4,500	4,500	4,750	-
10109088-1025	Salary Overtime	22	-	90	23	-
10109088-2010	Employee Insurance	191,022	256,039	256,039	157,551	207,483
10109088-2025	State Pension	125,624	158,080	158,080	127,081	376,239
10109088-2029	Medicare Tax	17,969	19,932	19,932	16,989	21,249
10109088-2030	Social Security	76,833	85,190	85,190	72,641	90,827
10109088-3010	Auto-Fuel & Oil	23,286	32,945	32,945	15,687	25,000
10109088-3015	Auto-Maintenance	20,502	15,000	15,000	18,777	27,000
10109088-3106	Toll Bridge	-	1	1	-	1
10109088-3110	Machine Rental	-	-	-	178	-
10109088-3137	Postage & Freight	1,564	1,300	3,825	3,062	3,500
10109088-3138	Operating Forms	2,734	4,500	4,500	4,408	4,500
10109088-3155	Office Supplies	2,180	2,000	2,000	1,349	1,500
10109088-3170	Repairs & Supplies	6,016	2,500	2,500	2,273	2,000
10109088-3210	Travel/Education	12,306	13,300	12,500	8,643	11,981
10109088-3212	Car Allowance	2,390	-	-	4,920	6,034
10109088-3214	Books/Dues/Subscriptions	1,747	2,700	2,700	2,083	2,700
10109088-3225	Uniforms/Prot Clothing	3,444	3,600	3,600	3,530	3,600
10109088-3231	Telephone	15,311	15,390	15,300	11,019	14,090
10109088-3999	Miscellaneous Expense	588	-	250	200	500
TOTAL UD - BUILDING AND INSPECTIONS		**1,820,925**	**2,128,250**	**2,130,225**	**1,683,720**	**2,360,812**

GENERAL FUND
PUBLIC SAFETY DEPARTMENT

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

Public Safety
FY 2027 General Fund Budget Summary

Divisions	**2026 Original Budget**	**2027 Mayor Rec**	**Increase/ Decrease**	**Percentage Change**
Police	$ 46,686,235	$ 51,924,133	$ 5,237,898	11.2%
Police - School Security	265,595	294,188	28,593	10.8%
Fire	30,360,443	31,940,775	1,580,332	5.2%
Fire - Paramedics	4,823,377	6,954,418	2,131,041	44.2%
Fire - Ambulance	128,615	256,181	127,566	99.2%
Fire - Dispatch	3,228	-	(3,228)	-100.0%
Total	**$ 82,267,493**	**$ 91,369,695**	**$ 9,102,202**	**11.1%**
Expenditure Category				
Salaries/Benefits	$ 67,951,707	$ 75,585,628	$ 7,633,921	11.2%
Overtime/Wages/Holiday Pay	8,029,641	7,399,770	(629,871)	-7.8%
Auto Fuel/Maintenance	1,883,710	2,213,710	330,000	17.5%
Utilities	380,365	430,000	49,635	13.0%
Lease Payments	1,200,000	2,682,646	1,482,646	123.6%
Maintenance Contracts	310,000	243,963	(66,037)	-21.3%
Uniforms/Protective Clothing	416,250	470,200	53,950	13.0%
Capital Outlay	144,385	242,871	98,486	0.0%
Other Operating	1,951,435	2,100,907	149,472	7.7%
Total By Category	**$ 82,267,493**	**$ 91,369,695**	**$ 9,102,202**	**11.1%**

Public Safety Budget Highlights

- Compared to the FY 2026 original budget, the overall salaries and benefits increase of $7,633,921 is attributed to a 10% rise in health insurance premiums, a 2.2% cost of living adjustment and a two step increase for non-public safety, a 2.2% cost of living adjustment and a one step increase for public safety, an increase in state pension for public safety RSA conversion, the 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 2026 original budget with the following exceptions:
    - Decrease of $629,871 for overtime and wages for projected actuals.

Public Safety Budget Highlights (continued):

- Increase of $330,000 in auto fuel/maintenance for expected cost and department usage.
- Increase of $49,635 in utilities to reflect expected costs and usage.
- Net increase of $1,717,517 in other operating expenses.

Public Safety Personnel

Department/Division	Position	2027
Police		
Police	Assistant Police Chief	2
Police	Automotive Mechanic	3
Police	Auxiliary Police Officer	2
Police	B & G Maint Supervisor	2
Police	BIT Case Coordinator	1
Police	BIT Case Manager	4
Police	Comm Dev Program Manager	1
Police	Communicat Spec Sr	1
Police	Crime & Intelligence	4
Police	Director of Public Safety Communications	0
Police	Emergency Operations Manager	1
Police	Exec Admin Coordinator	1
Police	Executive Director of Public Safety	1
Police	Fleet Services Mechanic	1
Police	Forensics Director	1
Police	Police Cadet I	6
Police	Police Captain	14
Police	Police Chief	1
Police	Police Evidence Cust	2
Police	Police Fleet Maint Supervisor	1
Police	Police Lieutenant	18
Police	Police Officer	178
Police	Police Records Clerk	5
Police	Police Records Supervisor	1
Police	Police Sergeant	42
Police	Public Safety Educator	1
Police	Secretary Senior	7
Police	Secretary Principal	1
Police	Security Guard	6
Police	Senior Accountant	1
Police	Senior Crime & Intelligence Analyst	1
Police	Special Projects Coordinator	1
Police	Telecommunicator, Dispatcher	34
Police	Telecommunicator, Supervisor	8
Police	UAS Operations Manager	1
Police	UAS Operator	6
	Police Total	**360**

Public Safety Personnel

Department/Division	Position	2027
Police - Auxillary		
Police - Auxillary	Aux Sch Resource Off	4
	Police - Auxillary Total	**4**
Fire & Rescue		
Fire & Rescue	Battalion Chief	1
Fire & Rescue	Deputy Fire Chief	2
Fire & Rescue	EMS Coordinator	1
Fire & Rescue	EMS Prev Case Manager	1
Fire & Rescue	Fire Apparatus Operator	59
Fire & Rescue	Fire Battalion Chief	7
Fire & Rescue	Fire Captain	13
Fire & Rescue	Fire Chief	1
Fire & Rescue	Fire Lieutenant	50
Fire & Rescue	Fire Marshal	1
Fire & Rescue	Firefighter	78
Fire & Rescue	Public Safety Educator	1
Fire & Rescue	Secretary, Senior	2
Fire & Rescue	Special Projects Coordinator	1
	Fire & Rescue Total	**218**
TFR-EMS		
TFR-EMS	EMS Chief	1
TFR-EMS	Fire Apparatus Operator	17
TFR-EMS	Fire Captain	2
TFR-EMS	Fire Lieutenant	7
TFR-EMS	Firefighter	20
	TFR-EMS Total	**47**

Public Safety Department Total	**629**

Public Safety Department Goals

	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
Short-Term Goals:					#1	#2	#3	#4
Expand Police Cyber Capability Through Equipment (Cameras)	FY 2022	46023	60%		X			
Firefighter Health and Safety: Implement Annual Firefighter Physicals program.	FY 2022	Ongoing	71%		x	x		x
Initiate the planning and design for a new Fire training facility	FY 2022	Ongoing	2%		x	x		x
Continue to research combining the Fire Prevention and EMS Prevention programs into a Community Risk Reduction program	FY 2022	Ongoing	50%		x	x	x	x
Expand Fire Fleet Services with the creation of two Emergency Vehicle Technicians to allow for more efficient management of department apparatus and vehicles.	FY 2022	Ongoing	0%		x	x	x	x
Expand Police Cyber Capability Cameras / Evening Shift Staff	FY 2024	46023	60%		X			x
Continue to seek new ways to improve recruitment and retention for new firefighters and paramedics.	FY 2024	Ongoing	25%		x	x		x
Motor Shed Upgrade for Police	FY 2026	46296	0%		x			
Design a Fire apparatus and vehicle replacement plan, as identified by our Fleet Services Officer.	FY 2026	2027	0%		x			x
Replace Fire Truck 31, 2011 Pierce ladder truck, with a tractor drawn aerial.	FY 2026	2031	0%		x	x	x	x
Police Command Leadership Training	FY 2027	46661	0%		X			x
Classroom for Police Range	FY 2027	46388	0%		X			
New CAD System for Police	FY 2027	46661	0%		X			x
Meridian Barriers for Police	FY 2027	46661	0%		x			
Axon Suite/AI Expansion for Police	FY 2027	46660	0%		X			x
Establish replacement plan for Fire cardiac monitors	FY 2027	2028	0%		x	x		x

	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
Long-Term Goals:					#1	#2	#3	#4
New Police Training Facility	FY 2022	46661	0%		X			
Fire Station 5 Construction	FY 2022		0%		x	x	x	x
Lower Police Employee Benefits Cost	FY 2024	46661	0%		X			
Fire 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	Complete	100%	2026	x	x		x
Expand Police K9 Unit	FY 2026	47027	0%		X			
Implement an apparatus and vehicle replacement plan, as identified by our Fleet Services Officer.	FY 2026	2027	0%		x			x
Open Fire Station 13 (Construction, Personnel, Apparatus)	FY 2027	2029	0%		x	x	x	x
Establish replacement plan for SCBA	FY 2027	2030	0%		x	x		x

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
POLICE						
10105010-1005	Beer Tax Bonus	143,222	154,491	154,491	141,682	149,806
10105010-1010	Longevity Bonus	85,300	89,800	89,800	90,900	78,200
10105010-1015	Salaries	24,406,505	26,952,349	26,756,744	21,353,821	28,519,001
10105010-1020	Special Bonus	29,000	-	-	29,500	-
10105010-1021	Stipend	-	142,750	142,750	141,750	-
10105010-1025	Salary Overtime	4,120,076	4,675,726	4,685,726	3,745,712	4,174,662
10105010-1030	Wages	73,629	14,000	14,000	19,393	-
10105010-1045	Holiday Pay	598,591	605,076	605,076	570,926	605,076
10105010-2010	Employee Insurance	3,226,352	4,075,807	4,075,787	3,062,304	4,568,232
10105010-2020	Fire-Police Pension	3,935,105	4,294,105	4,305,104	3,366,562	5,632,811
10105010-2021	F&P Supplemental Pension	-	325,000	325,000	-	-
10105010-2025	State Pension	468,469	600,092	600,092	510,211	1,566,573
10105010-2029	Medicare Tax	404,674	368,940	369,576	355,512	377,355
10105010-2030	Social Security	313,485	333,187	330,097	315,461	366,526
10105010-3010	Auto-Fuel & Oil	669,913	725,000	725,000	617,777	800,000
10105010-3015	Auto-Maintenance	677,053	575,000	575,000	706,782	800,000
10105010-3075	Helicopter	27,580	14,000	-	-	-
10105010-3079	Range Training	9,405	9,600	9,600	8,406	9,600
10105010-3100	Outside Services	86,800	75,000	293,488	290,562	80,000
10105010-3109	Lease Payments	969,728	1,200,000	1,260,000	1,198,104	2,622,646
10105010-3110	Machine Rental	41,133	48,000	48,000	39,233	48,000
10105010-3111	Office Rent	1,068	1,700	1,700	250	500
10105010-3137	Postage & Freight	6,276	6,000	6,000	2,547	5,000
10105010-3138	Operating Forms	12,340	12,000	12,000	8,465	10,000
10105010-3155	Office Supplies	28,044	35,000	30,000	22,398	25,000
10105010-3156	Maintenance Contracts	108,023	265,000	133,000	108,178	225,000
10105010-3170	Repairs & Supplies	193,562	95,000	161,134	137,734	146,074
10105010-3175	Weapons And Gear	51,730	52,000	68,000	60,108	52,000
10105010-3181	Ammunition	69,994	70,000	70,000	68,665	70,000

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
POLICE (continued)						
10105010-3188	Furniture Supplies	13,223	-	15,000	12,074	-
10105010-3210	Travel/Education	67,304	69,600	114,850	90,678	70,000
10105010-3213	Clothing Allowance	61,984	63,000	63,000	30,529	63,000
10105010-3214	Books/Dues/Subscriptions	130,848	150,000	150,000	135,235	175,000
10105010-3216	Regulatory Permits	-	200	200	-	200
10105010-3225	Uniforms/Prot Clothing	262,595	225,000	242,360	197,341	220,000
10105010-3231	Telephone	212,512	182,812	182,812	158,126	180,000
10105010-3701	TPD Eqp/Supply (LESO 1033 PR)	39,637	-	236,187	147,300	-
10105010-3803	Security Repairs & Supplies	9,261	10,000	10,000	4,168	5,000
10105010-3996	Wrecker Service	41,381	30,000	30,000	36,972	30,000
10105010-3999	Miscellaneous Expense	8,156	6,000	21,000	18,001	6,000
10105010-4010	Equipment	305,031	135,000	654,865	633,676	242,871
TOTAL POLICE		**41,908,988**	**46,686,235**	**47,567,439**	**38,437,042**	**51,924,133**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
POLICE - SCHOOL SECURITY						
10105011-1005	Beer Tax Bonus	711	876	876	573	848
10105011-1015	Salaries	123,853	169,115	169,115	85,302	171,644
10105011-1021	Stipend	-	750	750	750	-
10105011-1025	Salary Overtime	11,864	-	-	5,702	-
10105011-2010	Employee Insurance	38,898	58,994	58,994	27,723	64,878
10105011-2025	State Pension	13,624	17,922	17,922	10,090	41,356
10105011-2029	Medicare Tax	1,699	2,073	2,073	1,153	2,079
10105011-2030	Social Security	7,263	8,865	8,865	4,929	8,883
10105011-3175	Weapons And Gear	-	2,000	2,000	-	1,500
10105011-3225	Uniforms/Prot Clothing	268	5,000	5,000	-	3,000
TOTAL POLICE - SCHOOL SECURITY		**198,179**	**265,595**	**265,595**	**136,221**	**294,188**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
POLICE - HUMAN TRAFFICKING						
10105015-3100	Outside Services	810	-	-	103	-
10105015-3170	Repairs & Supplies	2,253	-	4,200	3,286	-
10105015-3210	Travel/Education	4,166	-	7,000	7,547	-
10105015-3214	Books/Dues/Subscriptions	5,328	-	-	1,330	-
10105015-3996	Wrecker Service	1,464	-	-	-	-
TOTAL POLICE - HUMAN TRAFFICKING		**14,021**	**-**	**11,200**	**16,761**	**-**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
FIRE						
10106010-1005	Beer Tax Bonus	116,680	117,864	117,864	107,815	109,392
10106010-1010	Longevity Bonus	86,000	90,400	90,400	87,800	80,100
10106010-1015	Salaries	19,710,213	20,062,427	20,062,427	16,043,399	20,212,518
10106010-101501	Salary Reimbursement - Grants	(1,110,853)	(1,122,548)	(1,122,548)	(542,572)	(1,079,000)
10106010-1021	Stipend	-	112,500	112,500	107,000	-
10106010-1025	Salary Overtime	1,651,695	1,447,095	1,444,897	1,166,954	1,350,000
10106010-1045	Holiday Pay	1,094,088	881,628	881,628	937,613	881,628
10106010-2010	Employee Insurance	2,702,272	2,993,964	2,993,964	2,459,515	3,105,112
10106010-2020	Fire-Police Pension	3,614,042	3,510,650	3,510,650	2,939,914	4,823,126
10106010-2025	State Pension	51,235	50,957	50,957	35,030	101,041
10106010-2029	Medicare Tax	309,524	274,076	274,076	250,949	263,919
10106010-2030	Social Security	31,234	28,607	28,607	21,434	24,104
10106010-2040	Fire Cancer Insurance	46,332	46,785	46,785	47,085	46,785
10106010-3010	Auto-Fuel & Oil	146,325	160,000	160,000	142,948	175,000
10106010-3015	Auto-Maintenance	524,659	360,000	360,000	380,909	360,000
10106010-3079	Range Training	-	350	350	-	-
10106010-3100	Outside Services	27,713	32,000	45,248	29,979	27,000
10106010-3106	Toll Bridge	668	300	300	449	300
10106010-3109	Lease Payments	-	-	-	-	60,000
10106010-3110	Machine Rental	2,427	6,000	6,000	5,725	6,000
10106010-3137	Postage & Freight	713	713	713	643	713
10106010-3155	Office Supplies	5,145	5,184	5,184	4,799	4,000
10106010-3170	Repairs & Supplies	216,466	199,000	281,371	237,724	199,000
10106010-3180	Haz-Mat Rep & Supplies	5,648	4,500	4,500	4,502	4,500
10106010-3188	Furniture Supplies	36,843	36,475	36,475	19,351	30,000
10106010-3197	Medical Exams & Testing	163,420	165,978	152,730	152,730	165,978
10106010-3210	Travel/Education	43,653	288,100	252,877	119,810	282,159
10106010-3212	Car Allowance	-	2,942	2,942	-	-
10106010-3213	Clothing Allowance	800	800	800	400	800
10106010-3214	Books/Dues/Subscriptions	11,457	18,400	18,400	15,278	18,400
10106010-3225	Uniforms/Prot Clothing	143,444	138,750	138,750	112,355	199,700
10106010-3230	Utilities	423,259	380,365	380,365	353,844	430,000

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
FIRE (continued)						
10106010-3231	Telephone	59,383	62,338	62,338	39,676	55,000
10106010-3700	HSG Donated Equip Under 5K	13,137	-	-	-	-
10106010-3899	Weather Related Expenses	19,949	-	-	16	-
10106010-3999	Miscellaneous Expense	5,376	3,843	3,843	514	3,500
10106010-4010	Equipment	58,137	-	127,027	84,885	-
TOTAL FIRE		**30,211,084**	**30,360,443**	**30,532,419**	**25,368,474**	**31,940,775**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
FIRE - PARAMEDICS						
10106011-1005	Beer Tax Bonus	17,589	17,612	17,612	24,461	24,480
10106011-1010	Longevity Bonus	13,200	13,000	13,000	16,200	14,300
10106011-1015	Salaries	3,005,814	3,037,089	3,037,089	3,507,321	4,396,874
10106011-1021	Stipend	-	17,000	17,000	23,500	-
10106011-1025	Salary Overtime	256,474	267,712	267,712	248,451	250,000
10106011-1045	Holiday Pay	171,377	138,404	138,404	223,524	138,404
10106011-2010	Employee Insurance	450,856	491,193	491,193	579,621	753,519
10106011-2020	Fire-Police Pension	566,535	550,791	550,791	658,263	1,086,036
10106011-2029	Medicare Tax	46,793	41,039	41,039	54,674	58,115
10106011-3010	Auto-Fuel & Oil	13,479	23,710	23,710	15,559	23,710
10106011-3015	Auto-Maintenance	43,443	40,000	40,000	39,987	55,000
10106011-3100	Outside Services	2,753	4,000	4,000	3,027	3,500
10106011-3106	Toll Bridge	102	230	230	17	230
10106011-3155	Office Supplies	3,097	3,037	3,037	204	3,037
10106011-3156	Maintenance Contracts	-	20,000	37,921	37,921	18,963
10106011-3170	Repairs & Supplies	45,512	70,000	37,210	27,204	50,000
10106011-3176	Outside Testing	452	350	350	477	350
10106011-3210	Travel/Education	12,385	20,925	20,925	15,911	20,000
10106011-3214	Books/Dues/Subscriptions	11,689	5,500	5,500	9,367	5,500
10106011-3225	Uniforms/Prot Clothing	49,558	47,500	47,500	43,956	47,500
10106011-3231	Telephone	10,141	4,600	4,600	6,876	4,600
10106011-3999	Miscellaneous Expense	-	300	300	172	300
10106011-4010	Equipment	6,820	9,385	-	-	-
TOTAL FIRE - PARAMEDICS		**4,728,068**	**4,823,377**	**4,799,123**	**5,536,692**	**6,954,418**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
FIRE - GRANT						
10106014-1025	Salary Overtime	-	-	24,181	3,170	-
10106014-3210	Travel/Education	-	-	217,629	34,676	-
TOTAL FIRE - GRANT		**-**	**-**	**328,810**	**37,846**	**-**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
FIRE - AMBULANCE						
10106015-3100	Outside Services	49,219	50,000	50,000	40,833	50,000
10106015-3156	Maintenance Contracts	-	25,000	25,000	-	-
10106015-3170	Repairs & Supplies	83,735	41,340	41,400	6,051	40,000
10106015-3210	Travel/Education	48,395	9,900	54,900	31,842	9,000
10106015-3214	Books/Dues/Subscriptions	279	950	950	-	-
10106015-3999	Miscellaneous Expense	-	1,425	1,425	-	-
10106015-4010	Equipment	-	-	-	-	157,181
TOTAL FIRE - AMBULANCE		**181,628**	**128,615**	**173,675**	**78,726**	**256,181**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
FIRE - DISPATCH						
10106016-1005	Beer Tax Bonus	2,559	-	-	-	-
10106016-1015	Salaries	745,815	-	-	-	-
10106016-1021	Stipend	-	3,000	3,000	-	-
10106016-1025	Salary Overtime	252,169	-	-	-	-
10106016-1045	Holiday Pay	41,096	-	-	-	-
10106016-2010	Employee Insurance	146,250	-	-	-	-
10106016-2020	Fire-Police Pension	23,191	-	-	-	-
10106016-2025	State Pension	79,435	-	-	-	-
10106016-2029	Medicare Tax	13,907	43	43	-	-
10106016-2030	Social Security	51,194	185	185	-	-
TOTAL FIRE - DISPATCH		**1,355,615**	**3,228**	**3,228**	**-**	**-**

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

Public Works
FY 2027 General Fund Budget Summary

Divisions	2026 Original Budget	2027 Mayor Rec	Increase/ Decrease	Percentage Change
Administration	$ 752,129	$ 923,693	$ 171,564	22.8%
Fleet Services	1,966,974	2,179,583	212,609	10.8%
Traffic	4,761,991	5,127,988	365,997	7.7%
Streets & Drainage	4,784,247	4,703,390	(80,857)	-1.7%
Total	**$ 12,265,341**	**$ 12,934,654**	**$ 669,313**	**5.5%**
Expenditure Category				
Salaries/Benefits	$ 7,865,853	$ 8,798,664	$ 932,811	11.9%
Overtime/Wages/Holiday Pay	271,106	269,337	(1,769)	-0.7%
Auto Fuel/Maintenance	808,755	595,000	(213,755)	-26.4%
Power- Street Lights	1,578,428	1,668,000	89,572	5.7%
Tip Fee	78,000	78,000	-	0.0%
Utilities	146,000	100,000	(46,000)	-31.5%
Capital Outlay	72,700	62,700	(10,000)	-13.8%
Other Operating	1,444,499	1,362,953	(81,546)	-5.6%
	$ 12,265,341	**$ 12,934,654**	**$ 669,313**	**5.5%**

Public Works Budget Highlights

- Compared to the FY 2026 original budget, the overall salaries and benefits increase of $932,811 is attributed to a 10% rise in health insurance premiums, a 2.2% cost of living adjustment, a two step increase, an increase in state pension for public safety RSA conversion, the recognition of the full cost of prior year steps, and various personnel movements throughout the year.

Public Works Budget Highlights (continued)

» Excluding salaries and benefits, the total departmental budget is level funded to the FY 2026 budget with the following exceptions:

- Decrease of $213,755 in auto fuel/maintenance for expected cost and department usage.
- Increase of $89,572 in power - street/traffic lights to reflect expected costs and usage.
- Decrease of $46,000 in utilities based to reflect expected costs and usage.
- Net decrease of $93,315 on other operating expenses.

Public Works Personnel

Department/Division	Position	2027
Public Works - Administration		
Public Works - Administration	Director Transportation Services	1
Public Works - Administration	Executive Director, Public 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	**6**
Public Works - Fleet Maintenance		
Public Works - Fleet Maintenance	Fleet Maint Supervisor	2
Public Works - Fleet Maintenance	Fleet Services Assistant	5
Public Works - Fleet Maintenance	Fleet Services Coordinator	1
Public Works - Fleet Maintenance	Fleet Services Mech, Sr	5
Public Works - Fleet Maintenance	Fleet Services Mechanic	4
Public Works - Fleet Maintenance	Manager, Fleet Maint	1
Public Works - Fleet Maintenance	Resource Controls Specialist	1
	Public Works - Fleet Maintenance Total	**19**
Public Works - Traffic		
Public Works - Traffic	Animal Control Officer	3
Public Works - Traffic	Animal Control Supervisor	1
Public Works - Traffic	Construction Crew Supervisor	1
Public Works - Traffic	Parking Control Officer	3
Public Works - Traffic	Parking Control Supervisor	1
Public Works - Traffic	Traffic Maint Technician	5
Public Works - Traffic	Traffic Maint Technician Sr	1
Public Works - Traffic	Traffic Maintenance	1
Public Works - Traffic	Traffic Signal Crew Supervior	1
Public Works - Traffic	Traffic Signal Technician	3
Public Works - Traffic	Traffic Signal Technician II	4
Public Works - Traffic	Traffic Signal Technician III	2
	Public Works - Traffic Total	**26**
Public Works - Streets & Drainage		
Public Works - Streets & Drainage	Concrete Finisher	9
Public Works - Streets & Drainage	Construction Crew Supervisor	5
Public Works - Streets & Drainage	Construction Manager	1
Public Works - Streets & Drainage	Crew Worker	4
Public Works - Streets & Drainage	Equipment Operator, Sr	6
Public Works - Streets & Drainage	Equipment Operator	2
Public Works - Streets & Drainage	Heavy Equipment Operator	6
Public Works - Streets & Drainage	Jetvac Truck Operator	1

Public Works Personnel

Department/Division	Position	2027
Public Works - Streets & Drainage	Maint Crew Leader	2
Public Works - Streets & Drainage	Operations Manager Public Works	1
	Public Works - Streets & Drainage Total	**37**
	Public Works Department Total	**88**

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	Ongoing					x
Develop key metrics for benchmark standards for improved Division performance.	FY 2023	Ongoing	65%			x		x
Maximizing available resources in delivery of core functions.	FY 2023	Ongoing	Ongoing			x		x
Improve on the delivery of excellent customer service - covering both expectations and reasons why.	FY 2023	Ongoing	Ongoing			x		x
Thorough Communication - targeting improved morale.	FY 2023	Ongoing	Ongoing			x		x
Data collection and review for improved operations in the areas of workflow efficiency, identification of resources needs.	FY 2023	Ongoing	55%					x

Long-Term Goals:	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
					#1	#2	#3	#4
Fleet - Develop COT Electric Vehicle Program to lower fuel cost and reduce carbon emissions.	FY 2023	Ongoing	20%			x		x
Develop Department SOPs - core functions, responsibilities, processes.	FY 2026	Ongoing	30%		x			x
Develop Vehicle/Equipment Replacement Plan.	FY 2026	FY30 Q4	25%			x		x
Develop model for budget expenditure by category and type.	FY 2026	FY30 Q4	20%			x		x
Develop Succession Plan.	FY 2026	FY30 Q4	25%			x		x
Expand GIS Application for all Public Work, Infrastructure.	FY 2026	FY30 Q4	20%		x	x		x

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
PUBLIC WORKS -ADMINISRATION						
10109070-1005	Beer Tax Bonus	1,311	1,095	1,095	1,059	1,272
10109070-1015	Salaries	459,695	431,578	431,578	361,224	555,043
10109070-1021	Stipend	-	1,500	1,500	1,250	-
10109070-1025	Salary Overtime	-	3,282	3,282	19	1,000
10109070-1030	Wages	-	24,487	-	-	-
10109070-2010	Employee Insurance	30,031	25,317	25,317	26,683	55,572
10109070-2025	State Pension	47,577	47,993	47,993	40,121	133,507
10109070-2029	Medicare Tax	6,497	6,057	6,057	5,118	7,625
10109070-2030	Social Security	27,781	25,893	25,893	21,885	32,597
10109070-3110	Machine Rental	4,341	4,900	4,900	3,177	4,500
10109070-3137	Postage & Freight	1,462	3,700	3,700	186	2,500
10109070-3138	Operating Forms	6,069	2,500	2,500	2,609	6,000
10109070-3155	Office Supplies	4,780	6,000	6,000	2,722	7,000
10109070-3170	Repairs & Supplies	-	-	-	-	-
10109070-3210	Travel/Education	2,734	3,600	3,600	3,545	3,600
10109070-3212	Car Allowance	5,736	5,909	5,909	4,920	6,034
10109070-3214	Books/Dues/Subscriptions	40	3,960	3,960	51	500
10109070-3230	Utilities	98,092	146,000	146,000	48,249	100,000
10109070-3231	Telephone	4,929	6,358	6,358	2,739	4,943
10109070-3999	Miscellaneous Expense	1,204	2,000	2,000	895	2,000
TOTAL PW - ADMINISTRATION		**702,279**	**752,129**	**727,642**	**526,452**	**923,693**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
PUBLIC WORKS - FLEET SERVICES						
10109071-1005	Beer Tax Bonus	3,626	4,380	4,380	3,285	4,028
10109071-1015	Salaries	1,051,098	1,283,596	1,253,484	865,452	1,314,867
10109071-1021	Stipend	-	4,000	4,000	4,000	-
10109071-1025	Salary Overtime	25,765	25,165	25,165	33,732	25,165
10109071-2010	Employee Insurance	148,324	222,474	222,474	119,904	252,534
10109071-2025	State Pension	100,890	129,784	129,784	89,494	336,392
10109071-2029	Medicare Tax	14,640	17,305	17,305	12,357	17,450
10109071-2030	Social Security	62,601	73,962	73,962	52,838	74,597
10109071-3010	Auto - Fuel & Oil	29,235	75,000	75,000	13,213	30,000
10109071-3015	Auto - Maintenance	52,063	28,080	28,080	16,506	20,000
10109071-3100	Outside Services	4,967	2,000	2,000	-	2,000
10109071-3106	Toll Bridge	131	150	150	16	150
10109071-3110	Machine Rental	2,333	1,728	1,728	1,748	2,400
10109071-3155	Office Supplies	150	150	150	150	-
10109071-3170	Repairs & Supplies	78,069	67,250	67,250	45,290	68,000
10109071-3210	Travel/Education	-	7,200	7,200	5,501	7,200
10109071-3214	Books/Dues/Subscriptions	4,448	2,270	2,270	1,500	4,500
10109071-3216	Regulatory Permits	180	380	380	180	200
10109071-3225	Uniforms/Prot Clothing	23,820	18,100	18,100	20,181	18,100
10109071-3231	Telephone	2,996	4,000	4,000	1,881	2,000
10109071-4010	Equipment	-	-	44,366.41	44,366	-
TOTAL PW - FLEET SERVICES		**1,605,333**	**1,966,974**	**1,981,228**	**1,331,594**	**2,179,583**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
PUBLIC WORKS - TRAFFIC						
10109073-1005	Beer Tax Bonus	5,554	5,694	5,694	4,941	5,512
10109073-1015	Salaries	1,455,323	1,595,859	1,581,859	1,193,637	1,638,804
10109073-1021	Stipend	-	6,000	6,000	5,500	-
10109073-1025	Salary Overtime	106,331	102,193	102,193	98,017	102,193
10109073-2010	Employee Insurance	281,998	330,109	330,109	250,119	359,290
10109073-2025	State Pension	149,489	163,193	163,193	131,365	408,814
10109073-2029	Medicare Tax	20,806	21,067	21,067	17,205	21,311
10109073-2030	Social Security	88,965	90,033	90,033	73,566	91,069
10109073-3010	Auto - Fuel & Oil	45,853	55,675	55,675	33,005	50,000
10109073-3015	Auto - Maintenance	87,308	80,000	87,703	70,698	85,000
10109073-3100	Outside Services	72,181	150,000	206,270	106,112	140,000
10109073-3106	Toll Bridge	869	-	-	666	-
10109073-3137	Postage & Freight	642	-	-	190	-
10109073-3170	Repairs & Supplies	603,782	465,430	537,294	463,417	457,985
10109073-3185	Power - Street Lights	1,543,303	1,520,900	1,520,900	1,316,498	1,590,000
10109073-3200	Power - Traffic Lights	72,492	57,528	57,528	57,870	78,000
10109073-3210	Travel/Education	1,253	5,310	5,310	3,300	5,310
10109073-3225	Uniforms/Prot Clothing	8,777	16,300	16,300	7,573	8,000
10109073-3231	Telephone	23,520	24,000	24,000	14,103	24,000
10109073-4010	Equipment	-	-	27,545.23	26,938	-
10109073-4915	Traffic Control Equip	12,568	72,700	72,700	15,044	62,700
TOTAL PW - TRAFFIC		**4,581,015**	**4,761,991**	**4,911,373**	**3,889,764**	**5,127,988**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
PUBLIC WORKS - STREETS & DRAINAGE						
10109077-1005	Beer Tax Bonus	7,355	7,884	7,884	5,716	7,844
10109077-1015	Salaries	1,688,545	2,475,422	2,333,522	1,291,588	2,198,496
10109077-1021	Stipend	-	6,500	6,500	6,500	-
10109077-1025	Salary Overtime	118,781	115,979	115,979	58,202	115,979
10109077-1030	Wages	-	-	121,301.00	65,865	25,000
10109077-2010	Employee Insurance	297,658	470,668	470,668	234,646	503,435
10109077-2025	State Pension	163,140	237,734	237,734	137,773	611,904
10109077-2029	Medicare Tax	24,291	33,154	33,154	19,206	30,464
10109077-2030	Social Security	103,865	141,693	141,693	82,121	130,203
10109077-3010	Auto - Fuel & Oil	92,764	170,000	170,000	72,156	110,000
10109077-3015	Auto - Maintenance	332,098	400,000	400,000	184,655	300,000
10109077-3100	Outside Services	113,676	200,000	200,000	137,606	170,000
10109077-3106	Toll Bridge	250	2,990	2,990	280	500
10109077-3170	Repairs & Supplies	388,603	405,661	355,661	273,183	394,215
10109077-3195	Tip Fee	61,500	78,000	78,000	76,962	78,000
10109077-3210	Travel/Education	-	2,250	2,250	4,959	2,250
10109077-3216	Regulatory Permits	-	100	100	-	100
10109077-3225	Uniforms/Prot Clothing	12,820	18,000	18,000	7,413	13,000
10109077-3231	Telephone	11,212	18,000	18,000	7,143	12,000
10109077-3999	Miscellaneous Expense	-	212	212	-	-
10109077-4010	Equipment	-	-	20,599	20,598	-
TOTAL PW - STREETS & DRAINAGE		**3,416,559**	**4,784,247**	**4,734,247**	**2,686,571**	**4,703,390**

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GENERAL FUND
STRATEGIC COMMUNICATIONS

Strategic Communications conveys the mission and priorities of the City of Tuscaloosa through clear, authentic and thoughtfully crafted messaging. The department stewards the City's brand, disseminates essential information to internal and external audiences, and advances organizational objectives through creative print and digital media. Strategic Communications is responsible for the City's crisis communications, ensuring that residents, visitors and members of the media receive timely, accurate and easily accessible information during critical incidents. Through Tuscaloosa 311, the City's non-emergency information and service request line, Strategic Communications provides residents with direct, efficient access to City services and information.

Strategic Communications
FY 2027 General Fund Budget Summary

Divisions	**2026 Original Budget**	**2027 Mayor Rec**	**Increase/ Decrease**	**Percentage Change**
Strategic Communications	$ 1,219,973	$ 1,077,879	$ (142,094)	-11.6%
311	541,996	595,812	53,816	9.9%
Total	**$ 1,761,969**	**$ 1,673,691**	**$ (88,278)**	**-5.0%**
Expenditure Category				
Salaries/Benefits	$ 1,376,478	$ 1,296,075	$ (80,403)	-5.8%
Overtime/Wages	1,094	17,000	15,906	1453.9%
Auto Fuel/Maintenance	-	-	-	-
Other Operating	384,397	360,616	(23,781)	-6.2%
Total By Category	**$ 1,761,969**	**$ 1,673,691**	**$ (88,278)**	**-5.0%**

Strategic Communications Budget Highlights

- Compared to the FY 2026 original budget, the overall salaries and benefits decrease of $80,403 is attributed to a 10% rise in health insurance premiums, a 2.2% cost of living adjustment, a two step increase, an increase in state pension for public safety for RSA conversion, the 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 2026 original budget with the following exceptions:
  - Increase of $15,906 in wages for projected actuals.
  - Net decrease of $23,781 in other operating expenses.

Strategic Communications Personnel

Department/Division	Position	2027
Strategic Communications		
Strategic Communications	Communications Specialist	2
Strategic Communications	Communications Specialist Sr	1
Strategic Communications	Executive Director, Strat Comm	1
Strategic Communications	Market & Comm Manager	1
Strategic Communications	Office Administrator	1
	Strategic Communications Total	**6**
Strategic Communications- 311		
Strategic Communications- 311	311 Call Center Manager	1
Strategic Communications- 311	311 Call Center Representative	3
Strategic Communications- 311	311 Call Center Sr	3
	Strategic Communications - 311 Total	**7**

Strategic Communications Department Total **13**

Strategic Communications Goals

Short-Term Goals:	**FY Budget Submission**	**Target Date**	**% of Completion**	**Date of Completion**	**Core Belief**			
					#1	**#2**	**#3**	**#4**
Assess team structure and vacancies, propose and implement adjustments	FY 2026	7/31/2025	100%	7/31/2025	x			x
Create, train staff on, and implement department policies and procedures	FY 2026	8/31/2025	100%	8/31/2025				x
Work with IT to resolve quality issues on public education and government (PEG) cable channel. Refine content to focus on access to public meetings	FY 2026	9/30/2025	100%	9/30/2025				x
Create a new, modern, updated, accessible, easy-to-use website for the City of Tuscaloosa that reflects our standard of excellence	FY 2027	12/31/2026	35%					x
Explore modern, accessible text messaging platforms and integrate text communication options into communication plans	FY 2027	12/31/2026	15%		x			x
Add additional communications channels and strategies to increase the reach of City messaging to the 18-34 year-old demographic	FY 2027	Ongoing	Ongoing					x
Work with Tuscaloosa Police Department and Human Resources to increase qualified applicants for vacant police officer positions	FY 2027	Ongoing	Ongoing		x			

Long-Term Goals:	**FY Budget Submission**	**Target Date**	**% of Completion**	**Date of Completion**	**Core Belief**			
					#1	**#2**	**#3**	**#4**
Execute, evaluate and improve marketing and communications for City events and initiatives	FY 2027	Ongoing	Ongoing					x
Increase 311 community presence, awareness, and app usage	FY 2027	Ongoing	Ongoing		x			x
Increase use of artificial intelligence throughout the department to increase efficiency and outputs	FY 2027	Ongoing	Ongoing					x
Personalize communication options for residents, media, and employees by topic, method of communication, frequency	FY 2027	Ongoing	Ongoing					x
Create and activate key communicator group among other departments and provide media training to amplify our messages	FY 2027	9/30/2028	5%					x

GENERAL FUND
STRATEGIC COMMUNICATIONS

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
STRATEGIC COMMUNICATIONS						
10104045-1005	Beer Tax Bonus	2,203	1,533	1,533	1,536	1,272
10104045-1015	Salaries	847,028	625,855	625,855	503,196	478,809
10109045-1021	Stipend	-	2,500	2,500	1,500	-
10104045-1025	Salary Overtime	521	-	-	-	-
10104045-1030	Wages	-	-	-	5,914	17,000
10104045-2010	Employee Insurance	106,893	102,348	102,348	69,597	63,096
10104045-2025	State Pension	78,964	63,395	63,395	50,783	116,045
10104045-2029	Medicare Tax	11,687	8,685	8,685	7,064	6,691
10104045-2030	Social Security	49,972	37,119	37,119	30,204	28,596
10104045-3010	Auto - Fuel & Oil	36	-	-	-	-
10104045-3086	Public Education	77,157	95,300	87,700	54,937	55,210
10104045-3089	Recruitment	92,325	83,200	98,635	109,584	98,135
10104045-3100	Outside Services	87,534	107,150	96,050	79,351	113,720
10104045-3110	Machine Rental	6,940	3,000	3,000	2,237	3,000
10104045-3137	Postage & Freight	1	-	-	21	-
10104045-3138	Operating Forms	-	100	100	61	100
10104045-3155	Office Supplies	1,376	1,500	3,100	3,107	1,500
10104045-3170	Repairs & Supplies	19,776	2,500	9,000	6,038	7,500
10104045-3188	Furniture Supplies	-	-	-	536	-
10104045-3210	Travel/Education	5,311	4,500	9,600	11,008	-
10104045-3212	Car Allowance	13,596	8,826	8,826	10,847	13,478
10104045-3214	Books/Dues/Subscriptions	49,311	31,812	36,812	60,599	41,527
10104045-3225	Uniforms/Prot Clothing	62	-	-	-	-
10104045-3231	Telephone	7,575	11,150	11,150	6,124	5,200
10104045-3515	Marketing	34,718	32,000	32,000	20,057	27,000
TOTAL STRATEGIC COMMUNICATIONS		**1,492,984**	**1,222,473**	**1,237,408**	**1,034,299**	**1,077,879**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
STRATEGIC COMMUNICATIONS - 311						
10104046-1005	Beer Tax Bonus	1,335	1,314	1,314	1,304	1,484
10104046-1015	Salaries	363,596	386,703	386,703	313,715	395,225
10104046-1021	Stipend	-	1,750	1,750	1,750	-
10104046-1025	Salary Overtime	396	1,094	1,094	246	-
10104046-2010	Employee Insurance	64,621	69,981	69,981	52,291	68,043
10104046-2025	State Pension	36,398	41,667	41,667	32,245	95,360
10104046-2029	Medicare Tax	4,850	5,177	5,177	4,261	5,304
10104046-2030	Social Security	20,738	22,125	22,125	18,217	22,672
10104046-3155	Office Supplies	289	500	500	1,957	1,500
10104046-3170	Repairs & Supplies	580	250	250	-	-
10104046-3210	Travel/Education	3,162	4,374	4,374	3,265	4,374
10104046-3214	Books/Dues/Subscriptions	100	500	500	200	500
10104046-3225	Uniforms/Prot Clothing	-	1,300	1,300	-	-
10104046-3231	Telephone	1,919	5,111	5,111	679	1,000
10104046-3999	Miscellaneous Expense	815	150	150	445	350
TOTAL STRATEGIC COMMUNICATIONS - 311		**498,797**	**541,996**	**541,996**	**430,577**	**595,812**

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Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
DEBT SERVICE						
10119010-5020	General Warrants - Principal	6,718,376	6,625,846	6,625,846	4,070,386	8,587,630
10119010-5022	Line Of Credit - Principal	-	469,311	469,311	-	-
10119010-5030	Interest Warrants - Gen	6,919,466	6,650,989	6,650,989	3,671,485	8,289,507
10119010-5032	Interest On Line Of Credit	(2,004)	58,697	58,697	-	-
10119010-5045	Fees - Debt Issues	15,675	15,500	15,500	21,725	16,000
TOTAL DEBT SERVICE		**13,651,513**	**13,820,343**	**13,820,343**	**7,763,596**	**16,893,137**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
COST SHARING ARRANGEMENTS						
10113010-1030	Wages - BOE	40,034	78,282	78,282	31,205	70,740
10113010-2029	Medicare Tax - BOE	580	1,143	1,143	452	1,029
10113010-2030	Social Security - BOE	2,482	4,860	4,860	1,935	4,392
10114010-3230	Utilities - PARA	596	600	600	442	-
10117010-3010	Fuel & Oil- PATA Reim	244,380	300,000	300,000	228,719	300,000
10117010-7063	PATA - UA Route	98,116	98,116	98,116	98,116	98,116
10117020-3100	Outside Service - Personnel BD	18,000	18,000	18,000	15,000	18,000
10107020-3030	Jail Cost	941,689	-	-	-	-
10117050-3230	Utilities - Friedman Home	12,580	9,673	9,673	8,973	13,000
10117090-3170	Metro Animal Shelter-Repairs	29,783	52,000	100,000	94,010	80,000
10117090-3100	Metro Animal Shelter Contract	706,079	734,425	734,425	673,223	756,128
10117120-5148	Project Crimson/Five-Star	675,000	675,000	675,000	675,000	675,000
10117730-3100	Outside Service - Tusc Cty Ema	261,837	295,000	295,000	123,243	295,000
TOTAL COST SHARING ARRANGEMENTS		**3,031,157**	**2,267,099**	**2,315,099**	**1,950,319**	**2,311,405**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
CITY VEHICLE PARTS/FUEL						
10133010-51800	Inventory Adjustment	127,854	-	-	44,052	-
TOTAL CITY VEHICLE PARTS/FUEL		**127,854**	**-**	**-**	**44,052**	**-**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
TRANSFERS TO OTHER FUNDS						
10119030-8001	Trans To River District Fund	1,721,305	1,711,020	1,711,020	1,238,806	2,269,712
10119030-8002	Trans To Health Insurance Fund	286,000	50,000	50,000	50,000	1,000,000
10119030-8003	Trans to Amp Clearing	1,350,165	-	-	-	-
10119030-8005	Trans To GF-RFFI	9,738,927	1,272,000	1,272,000	1,272,000	3,041,881
10119030-8007	Trans To Tourism Capital Imp	430,326	427,755	427,755	309,702	-
10119030-8009	Trans To Tourism Enh Bid Fee	430,326	427,755	427,755	309,702	453,943
10119030-8010	Trans To Airport Fund	40,000	-	-	-	-
10119030-8031	Trans To Elevate Fund	140,000	140,000	140,000	-	140,000
10119030-8032	Trans To Facility Renewal Fund	300,000	650,000	650,000	650,000	300,000
10119030-8059	Trans To Law Enforce Fund	50,000	50,000	50,000	50,000	50,000
10119030-8064	Trans To Cap Park Maint Fund	15,000	15,000	15,000	15,000	22,000
10119030-8075	Trans To Hourly Pension	-	545,453	545,453	545,453	645,923
10119030-8083	Trans To Pub Safety Capital	936,001	936,001	936,001	936,001	-
TOTAL TRANSFERS TO OTHER FUNDS		**15,438,051**	**6,224,984**	**6,224,984**	**5,376,664**	**7,923,459**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
SPECIAL PROJECTS						
10116010-0823	Retiree Health Insurance	985,812	1,000,000	1,000,000	-	1,000,000
10116010-6187	S/P - Land Purchases	21,102	-	-	-	-
TOTAL SPECIAL PROJECTS		**1,006,915**	**1,000,000**	**1,000,000**	**-**	**1,000,000**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
OTHER OPERATING						
10135010-02011	Ad Valorem - Commissions	224,117	215,000	215,000	-	225,000
10135010-02012	Ad Valorem - Appraisal Budget	419,931	590,000	590,000	-	590,000
10135010-2015	Hourly Pension	243,118	-	-	-	-
10135010-2023	PS/RSA Restricted Surplus	19,285	4,960,788	5,189,344	58,640	5,269,679
10135010-2024	PS/RSA Professionl Service Fee	-	52,500	52,500	-	25,000
10135010-2026	RSA Retiree Pension Bonus	-	-	-	-	110,438
10135010-2031	Unemployment	-	5,000	5,000	-	5,000
10135010-3085	Property Insurance	1,720,304	2,000,000	2,000,000	2,148,432	2,591,731
10135010-3088	Property Tax	4,613	6,000	6,000	2,561	6,000
10135010-3105	Liability Insurance	503,749	660,000	660,000	475,268	660,000
10135010-3995	Bank Charges	29,799	15,000	15,000	14,473	30,000
TOTAL OTHER OPERATING		**3,164,916**	**8,504,288**	**8,732,844**	**2,699,374**	**9,512,848**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
CONTINGENCIES						
10118010-9990	Contingencies	-	675,702	546,506	-	725,000
TOTAL CONTINGENCIES		**-**	**675,702**	**546,506**	**-**	**725,000**

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Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
AGENCIES						
10117210-5199	Agency Spec Approp - Emerg Svs	25,000	25,000	25,000	22,917	25,000
10117810-5199	Agency Spec Approp - Freedom Farms	250,000	250,000	250,000	250,000	-
10117800-5140	Alabama Blues Project	6,200	6,200	6,200	5,683	6,200
10117360-5140	Arts & Humanities Council	50,000	176,225	176,225	152,933	218,300
10113010-5144	Arts N Autism (BOE)	4,650	4,650	4,650	4,262	4,650
10117970-5140	Bethel Comm Outreach (BOE)	6,200	6,200	6,200	5,683	6,200
10117700-5140	Boys & Girls Club	20,000	20,000	20,000	18,333	20,000
10117900-5140	Child Abuse Prevention Services	10,000	10,000	10,000	9,167	10,000
10113010-5152	CHOM (BOE)	152,250	152,250	152,250	139,562	152,250
10117890-5140	Community Soup Bowl	-	-	-	-	30,000
10117150-5140	FOCUS	75,950	75,950	75,950	69,620	75,950
10117960-5140	Habitat for Humanity	16,678	16,678	16,678	15,289	16,678
10117850-5199	Hope Summer Jobs - Special	110,000	100,000	110,000	90,546	100,000
10117140-5140	Indian Rivers	31,000	31,000	31,000	28,417	31,000
10117540-5140	The Ivy Foundation	25,000	25,000	25,000	22,917	25,000
10117590-5140	Jemison Foundation	37,200	37,200	37,200	34,100	37,200
10117940-5140	Kentuck	100,000	100,000	100,000	91,667	100,000
10113010-5149	Kristen Amerson Found (BOE)	17,500	10,000	10,000	11,667	10,000
10117050-5141	Murphy African American Mus	2,000	-	-	-	-
10114010-5140	PARA	4,473,458	4,198,613	4,198,613	3,859,257	4,067,580
10114010-5199	PARA - Special	254,685	476,215	476,215	407,746	548,958
10117600-5140	Phoenix House	150,000	150,000	150,000	137,500	150,000
10113010-5159	Schoolyard Roots (BOE)	20,000	20,000	20,000	18,333	20,000
10117820-5140	Skilled Trades	100,000	100,000	100,000	100,000	100,000
10117100-5140	Theatre Tuscaloosa	15,000	15,000	18,750	17,083	15,000
10117320-5199	Tusc Children's Center - Special	15,000	15,000	15,000	13,750	15,000
10113010-5154	Tusc Childrens Theater (BOE)	20,000	20,000	20,000	18,333	20,000
10113010-5140	Tusc City Board of Education	2,541,251	2,541,251	2,541,251	2,329,480	2,541,251
10113010-5199	Tusc City BOE - Special	428,100	428,100	453,100	421,592	428,100
10117340-5140	Tusc Co Soil/Water Conservation	7,750	7,750	7,750	7,750	7,750
10117450-5199	Tusc County District Attorney's Office	100,000	212,500	212,500	191,667	250,000
10117120-5140	Tusc County IDA	450,125	453,500	453,500	421,208	453,500
10113010-5150	Tusc Education Foundation	10,000	10,000	10,000	9,167	10,000
10113010-5157	Tusc One Place (BOE)	18,600	18,600	18,600	17,050	18,600
10115010-5140	Tusc Public Library	1,644,868	1,720,000	1,720,000	1,576,667	1,720,000
10115010-5199	Tusc Public Library - Special	694,250	694,250	694,250	636,396	694,250
10117230-5199	Tusc SAFE Center - Special	25,000	25,000	25,000	22,917	25,000
10117280-5140	Tusc Sister Cities Commission	117,000	120,000	120,000	113,750	120,000
10117270-5140	Tusc Spay & Neuter Incentive	35,670	35,670	37,793	34,584	35,670
10117420-5140	Tusc Symphony Orchestra	21,700	21,700	23,950	21,892	21,700

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
AGENCIES (continued)						
10118800-5140	Tusc Tourism & Sports (TTSC)	1,341,515	1,409,403	1,409,403	1,290,911	1,421,903
10117010-5140	Tusc Transit Authority	679,604	687,792	687,792	630,476	687,792
10117010-5199	Tusc Transit Authority - Special	54,761	24,288	24,288	42,938	24,288
10117670-5140	West AL Aids Outreach	15,000	15,000	15,000	13,750	15,000
10117980-5199	West Al Chamber of Commerce	175,000	175,000	175,000	160,417	175,000
10117470-5199	West Alabama Food Bank	50,000	50,000	50,000	50,000	50,000
10117070-5140	West AL Regional Commision	39,840	39,840	39,840	36,520	39,840
TOTAL AGENCIES		**14,437,805**	**14,730,825**	**14,773,948**	**13,573,895**	**14,544,610**

WATER SEWER FUND SUMMARY

The City of Tuscaloosa's proposed FY 2027 Water and Sewer Fund budget provides the funding to provide water and sewer services to approximately 49,000 residential, commercial, and industrial customers in the City limits and surrounding areas.

The Water and Sewer Fund budget includes revenues of $88,641,520 and expenses of $91,100,419. The current budget deficit is $2,458,899. The Water and Sewer Fund expense budget includes $6,985,000 in debt service principal that will be treated in the annual audit as a liability reduction rather than an expense. Compared to the FY 2026 budget, the proposed FY 2027 budget represents an overall budgetary increase of 3.00% for revenues and an increase of 4.59% for expenses.

Water & Sewer Fund Revenues
FY 2027 Budget Summary

Revenue Category	2025 Actual	2026 Original Budget	2027 Proposed Budget	Increase/ Decrease	Percentage Change
Use of Property	$ 38,632	34,000	$ 34,000	$ -	0.00%
Charges for Services	82,601,417	85,937,250	88,543,636	2,606,386	3.03%
Intergovernmental	25,000	-	-	-	0.00%
Other Operating	21,577	-	-	-	0.00%
Transfers from Other Funds	39,247	44,238	43,884	(354)	-0.80%
Cost Reimbursements	163,145	41,625	20,000	(21,625)	-51.95%
Total	**$ 82,889,019**	**$ 86,057,113**	**$ 88,641,520**	**$ 2,584,407**	**3.00%**

Water and Sewer Fund Revenue Highlights

Water Sales - $49,841,361

- Comprises 56% of all Water and Sewer Fund revenues.
- There is a 2.2% rate increase is included in the FY 2027 budget for water and sewer operations.

Sewer Sales - $36,078,163

- Comprises 41% of all Water and Sewer Fund revenues.
- There is a 2.2% rate increase is included in the FY 2027 budget for water and sewer operations.

WATER SEWER FUND SUMMARY

Water & Sewer Fund Expenditures
FY 2027 Budget Summary

Department	2025 Actual	2026 Original Budget	2027 Proposed Budget	Increase/ Decrease	Percentage Change
Accounting and Finance	$ 914,475	638,000	$ 641,000	$ 3,000	0.47%
Information Technology	964,930	1,192,095	1,342,759	150,664	12.64%
Operations	-	-	154,657	154,657	0.00%
Office of the City Attorney	14,969	444,059	30,000	(414,059)	-93.24%
Office of the City Engineer	498,162	550,148	563,541	13,393	2.43%
Water & Sewer Department	32,787,521	34,605,338	37,403,185	2,797,847	8.09%
Other Operating	111,585,271	49,672,760	50,965,277	1,292,517	2.60%
Total	**$ 146,765,329**	**$ 87,102,400**	**$ 91,100,419**	**$ 3,998,019**	**4.59%**

Water and Sewer Fund Expenditure Highlights

Departments were tasked with decreasing their FY 2027 operational budgets by 5% of their FY 2026 original budget amounts, excluding personnel, city-wide, and critical non-personnel expenditures.

Highlights for FY 2027

Investment in Employees

- The proposed FY 2027 budget includes a 2 step increase and a 2.2% cost of living adjustment for water and sewer personnel.
- The proposed FY 2027 budget includes an increase of $1,939,910 in state pension for the public safety RSA conversion.

Health Insurance

- The proposed FY 2027 budget includes an 10% increase in health insurance premiums from Blue Cross Blue Shield.
- The proposed FY 2027 budget includes a $25,000 transfer to the Health Insurance Fund.

Debt Service

- Overall debt service represents about 15% of the total FY 2027 expense budget.
- Compared to the FY 2026 original budget, the proposed FY 2027 debt service budget decreased by $525,998.

Water and Sewer Fund Expenditure Highlights

Water & Sewer Fund Debt Service
FY 2027 Budget Summary

Debt Issue	Principal	Interest	Total	Remaining Principal	Maturity Date
2014-C	-	51,490	51,490	1,595,000	January 2032
2016 DWSRF	265,000	78,760	343,760	3,315,000	August 2038
2016 CWSRF	1,065,000	288,090	1,353,090	12,030,000	August 2037
2019 DWSRF	840,000	289,630	1,129,630	12,745,000	February 2040
2019 CWSRF	410,000	140,690	550,690	6,190,000	February 2040
2019-B Refunding of 2012-A, 2012-B,2014-A & 2014-C	1,605,000	141,002	1,746,002	3,740,000	April 2035
2020-B Refunding of 2012-B (WS Portion)	85,000	211,350	296,350	9,790,000	July 2035
2022-B	665,000	1,592,200	2,257,200	31,930,000	June 2052
2023 CWSRF	340,000	135,221	475,221	6,455,000	August 2043
2023 DWSRF	535,000	213,129	748,129	10,175,000	August 2043
2025-B	1,175,000	3,579,471	4,754,471	71,430,000	August 2055
Total	**$ 6,985,000**	**$ 6,721,033**	**$ 13,706,033**	**$ 169,395,000**	

TUSCALOOSA WATER

WATER SEWER FUND SUMMARY

Account Category	2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
WATER AND SEWER FUND REVENUES					
Use of Property	38,632	34,000	34,000	31,766	34,000
Charges for Services	82,601,417	85,937,250	85,937,250	67,683,372	88,543,636
Intergovernmental Revenues	25,000	-	-	-	-
Other Operating	21,577	-	-	70,562	-
Transfers to Other Funds	39,247	44,238	44,238	38,712	43,884
Cost Reimbursements	163,145	41,625	41,625	99,670	20,000
TOTAL WATER AND SEWER FUND REVENUES	**82,889,019**	**86,057,113**	**86,057,113**	**67,924,081**	**88,641,520**
WATER AND SEWER FUND EXPENDITURES					
Accounting and Finance	914,475	638,000	638,000	70,800	641,000
Information Technology	964,930	1,192,095	1,192,095	1,157,768	1,342,759
Operations	-	-	-	-	154,657
Office of the City Attorney	14,969	444,059	444,059	378,946	30,000
Office of the City Engineer	498,162	550,148	550,148	461,709	563,541
Water & Sewer Department	32,787,521	34,605,338	35,477,465	28,481,899	37,403,185
Other Operating	111,585,271	49,672,760	49,672,760	25,010,662	50,965,277
TOTAL WATER AND SEWER FUND EXPENDITURES	**146,765,329**	**87,102,400**	**87,974,527**	**55,561,784**	**91,100,419**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
USE OF PROPERTY						
60100065-0901	Rents	38,632	34,000	34,000	31,766	34,000
TOTAL USE OF PROPERTY		**38,632**	**34,000**	**34,000**	**31,766**	**34,000**

WATER SEWER FUND
REVENUES

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
CHARGES FOR SERVICES						
60100070-10020	Clean Our Lake	3,250	1,000	1,000	-	1,000
60100070-1542	Airshow-Grandstand Seating	365	-	-	-	-
60100070-1701	Water Sales	42,544,408	47,669,000	47,669,000	36,247,659	49,841,361
60100070-1701	Water Sales - Internal	-	-	-	(21,625)	-
60100070-1704	Sewer Sales	31,788,596	35,619,000	35,619,000	27,536,506	36,078,163
60100070-1704	Sewer Sales - Internal	-	-	-	(26,664)	-
60100070-1705	Tap Fees-Inspections	301,644	195,000	195,000	127,008	195,000
60100070-1706	Garbage Sales	(0)	-	-	-	-
60100070-1708	Collection Fees	941,195	937,000	937,000	854,692	995,376
60100070-1709	Bad Debt Write Off	7	-	-	-	-
60100070-1711	Meter Service Connect Fee	805,790	650,000	650,000	643,889	700,000
60100070-1712	Fire Service Connect Fee	1,650	1,250	1,250	1,530	1,250
60100070-1713	Lake Inspection Fee	117,736	-	-	111,799	-
60100070-1715	Septage Dumping Charges	697,884	774,000	774,000	473,199	640,486
60100070-1716	Water Dist Syst Inspection Fee	14,158	15,000	15,000	24,137	15,000
60100070-1800	Developer Deposits	3,402,605	-	-	-	-
60100070-1803	Recovered Bad Debts	101,393	76,000	76,000	100,513	76,000
60100070-1804	Interest Income Checking	1,880,609	-	-	1,610,476	-
60100070-1898	Cash Over/Short	127	-	-	253	-
TOTAL CHARGES FOR SERVICES		**82,601,417**	**85,937,250**	**85,937,250**	**67,683,372**	**88,543,636**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
INTERGOVERNMENTAL REVENUES						
60100075-1313	State Grants	25,000	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUES		**25,000**	**-**	**-**	**-**	**-**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
OTHER OPERATING						
60100080-1430	Interest Income - Debt Service	11,881	-	-	4,602	-
60100080-1535	Auction Sales	9,585	-	-	65,960	-
60100080-1899	Misc Income	111	-	-	-	-
TOTAL OTHER OPERATING		**21,577**	**-**	**-**	**70,562**	**-**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
TRANSFERS FROM OTHER FUNDS						
60100085-1605	Trans From Beer Tax Bonus	39,247	44,238	44,238	38,712	43,884
TOTAL TRANSFERS FROM OTHER FUNDS		**39,247**	**44,238**	**44,238**	**38,712**	**43,884**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
COST REIMBURSEMENTS						
60100090-1550	Insurance Proceeds	105,505	-	-	35,880	-
60100090-9900	Cost Reimburse	6,949	10,000	10,000	29,045	10,000
60100090-9919	Cost Reim-Distribution	46,420	6,000	6,000	34,745	10,000
60100090-9929	Cost Reim-Meter Read	4,271	25,625	25,625	-	-
TOTAL COST REIMBURSEMENTS		**163,145**	**41,625**	**41,625**	**99,670**	**20,000**

WATER SEWER FUND
ACCOUNTING & FINANCE

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 2027 Water & Sewer Fund Budget Summary

Divisions	2026 Original Budget	2027 Mayor Rec	Increase/ Decrease	Percentage Change
Budgets & Financial Reporting	$ 638,000	$ 641,000	$ 3,000	0%
Total	**$ 638,000**	**$ 641,000**	**$ 3,000**	**0%**
Expenditure Category				
Auditing	$ 68,000	$ 71,000	$ 3,000	4%
Bad Debt Write Offs	570,000	570,000	-	0%
Total By Category	**$ 638,000**	**$ 641,000**	**$ 3,000**	**0%**

Accounting & Finance Budget Highlights

- Compared to the FY 2026 original budget, the total departmental budget is level funded, with the following exceptions:
    - Increase of $3,000 in auditing line item.

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
A&F BUDGETS AND FINANCIAL REPORTING						
60101010-3007	Auditing	69,400	68,000	68,000	70,800	71,000
60101010-3997	Bad Debt Write Offs	845,075	570,000	570,000	-	570,000
TOTAL A&F BUDGETS AND FINANCIAL REPORTING		**914,475**	**638,000**	**638,000**	**70,800**	**641,000**

WATER SEWER FUND
INFORMATION TECHNOLOGY

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 2027 Water & Sewer Fund Budget Summary

Divisions	**2026 Original Budget**	**2027 Mayor Rec**	**Increase/ Decrease**	**Percentage Change**
Information Technology	$ 1,192,095	$ 1,342,759	$ 150,664	13%
Total	**$ 1,192,095**	**$ 1,342,759**	**$ 150,664**	**13%**
Expenditure Category				
Maintenance Contracts	$ 1,126,863	$ 1,277,527	$ 150,664	13%
Other Operating	65,232	65,232	-	0%
Total By Category	**$ 1,192,095**	**$ 1,342,759**	**$ 150,664**	**13%**

Information Technology Budget Highlights

- Compared to the FY 2026 original budget, the total departmental budget is level funded, with the following exceptions:
  - Increase of $150,664 in maintenance contracts.

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
INFORMATION TECHNOLOGY						
60104030-3156	Maintenance Contracts	896,996	1,126,863	1,126,863	1,101,954	1,277,527
60104030-3231	Telephone	67,934	65,232	65,232	55,814	65,232
TOTAL INFORMATION TECHNOLOGY		**964,930**	**1,192,095**	**1,192,095**	**1,157,768**	**1,342,759**

WATER SEWER FUND
OFFICE OF OPERATIONS

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, AI/data, technology, economic development, capital projects, special projects, change management, and oversight of Arts and Entertainment, Office of the City Engineer, and Construction, Facilities, and Grounds.

Office of Operations
FY 2027 Water & Sewer Fund Budget Summary

Divisions	**2026 Original Budget**	**2027 Mayor Rec**	**Increase/ Decrease**	**Percentage Change**
Office of Operations	$ -	$ 154,657	$ 154,657	0%
Total	**$ -**	**$ 154,657**	**$ 154,657**	**0%**
Expenditure Category				
Salaries/Benefits	$ -	$ 140,257	$ 140,257	0%
Other Operating	-	14,400	14,400	0%
Total By Category	**$ -**	**$ 154,657**	**$ 154,657**	**0%**

Office of Operations Budget Highlights

- The Office of Operations water and sewer division is being established in the FY 2027 budget.

Office of Operations Personnel

Department/Division	Position	2027
Office of Operations - WS	Utility Data Solutions Manager	1

Office of the Operations-WS Total **1**

WATER SEWER FUND
OFFICE OF OPERATIONS

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
OPERATIONS						
60108010-1005	Beer Tax Bonus	-	-	-	-	212
60108010-1015	Salaries	-	-	-	-	92,506
60108010-2010	Employee Insurance	-	-	-	-	18,354
60108010-2025	State Pension	-	-	-	-	22,109
60108010-2029	Medicare Tax	-	-	-	-	1,341
60108010-2030	Social Security	-	-	-	-	5,735
60108010-3138	Operating Forms	-	-	-	-	100
60108010-3170	Repairs & Supplies	-	-	-	-	10,000
60108010-3188	Furniture Supplies	-	-	-	-	800
60108010-3210	Travel/Education	-	-	-	-	1,000
60108010-3214	Books/Dues/Subscriptions	-	-	-	-	2,500
TOTAL OPERATIONS		-	-	-	-	**154,657**

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WATER SEWER FUND
OFFICE OF THE CITY ATTORNEY

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 2027 Water & Sewer Fund Budget Summary

Divisions	**2026 Original Budget**	**2027 Mayor Rec**	**Increase/ Decrease**	**Percentage Change**
Office of the City Attorney	$ 444,059	$ 30,000	$ (414,059)	-93%
Total	**$ 444,059**	**$ 30,000**	**$ (414,059)**	**-93%**
Expenditure Category				
Claims and Judgements	$ 444,059	$ 30,000	$ (414,059)	-93%
Total By Category	**$ 444,059**	**$ 30,000**	**$ (414,059)**	**-93%**

Office of the City Attorney Budget Highlights

- Decrease of $414,059 in claims and judgements based on projected actuals.

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
OCA - CLAIMS AND JUDGEMENTS						
60104081-3060	Damage Claims	14,969	444,059	444,059	378,946	30,000
TOTAL OCA - CLAIMS AND JUDGEMENTS		**14,969**	**444,059**	**444,059**	**378,946**	**30,000**

WATER SEWER FUND
OFFICE OF THE CITY ENGINEER

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 2027 Water & Sewer Fund Budget Summary

Divisions	**2026 Original Budget**	**2027 Mayor Rec**	**Increase/ Decrease**	**Percentage Change**
Engineering	$ 550,148	$ 563,541	$ 13,393	2%
Total	**$ 550,148**	**$ 563,541**	**$ 13,393**	**2%**
Expenditure Category				
Salaries/Benefits	$ 463,327	$ 499,312	$ 35,985	8%
Overtime/Wages/Holiday Pay	34,036	31,212	(2,824)	-8%
Auto Fuel/Maintenance	20,025	8,500	(11,525)	-58%
Travel/Education	6,500	5,000	(1,500)	-23%
Outside Services	10,000	2,067	(7,933)	-79%
Other Operating	16,260	17,450	1,190	7%
Total By Category	**$ 550,148**	**$ 563,541**	**$ 13,393**	**2%**

Office of the City Engineer Budget Highlights

- Compared to the FY 2026 original budget, the overall salaries and benefits increase of $35,985 is attributed to a 10% rise in health insurance premiums, a 2.2% cost of living adjustment, a two step increase, an increase in state pension for public safety RSA conversion, the 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 2026 original budget with the following exceptions:
  - Decrease of $11,525 in auto fuel/maintenance for expected cost and deparment usage.
  - Net decrease of $11,067 in other operating expenses.

Office of the City Engineering Personnel

Department/Division	Position	2027
Office of the City Engineer - WS	Construction Manager	1
Office of the City Engineer - WS	Engineering Inspector	2
Office of the City Engineer - WS	Engineering Inspector, Sr	1

Office of the City Engineer-WS Total **4**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
OFFICE OF THE CTIY ENGINEER						
60109030-1005	Beer Tax Bonus	874	876	876	881	848
60109030-1015	Salaries	328,761	348,887	348,887	290,203	328,706
60109030-1021	Stipend	-	750	750	1,000	-
60109030-1025	Salary Overtime	23,998	32,824	32,824	29,520	30,000
60109030-1045	Holiday Pay	-	1,212	1,212	927	1,212
60109030-2010	Employee Insurance	42,564	48,188	48,188	49,150	63,621
60109030-2025	State Pension	35,457	39,594	39,594	33,856	83,192
60109030-2029	Medicare Tax	4,871	4,745	4,745	4,364	4,350
60109030-2030	Social Security	20,828	20,287	20,287	18,659	18,595
60109030-3010	Auto-Fuel & Oil	7,892	13,110	13,110	3,573	5,000
60109030-3015	Auto-Maintenance	3,089	6,915	6,915	5,997	3,500
60109030-3100	Outside Services	14,863	10,000	2,500	910	2,067
60109030-3106	Toll Bridge	26	50	100	69	50
60109030-3155	Office Supplies	960	1,000	950	196	500
60109030-3170	Repairs & Supplies	6,078	7,460	14,860	14,251	9,000
60109030-3210	Travel/Education	1,521	6,500	5,000	2,096	5,000
60109030-3214	Books/Dues/Subscriptions	1,439	750	2,350	2,339	3,200
60109030-3225	Uniforms/Prot Clothing	856	1,000	1,000	741	1,200
60109030-3231	Telephone	4,086	6,000	6,000	2,980	3,500
TOTAL OFFICE OF CITY ENGINEER		**498,162**	**550,148**	**550,148**	**461,709**	**563,541**

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WATER SEWER FUND
WATER SEWER DEPARTMENT

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 2027 Water & Sewer Fund Budget Summary

Divisions	**2026 Original Budget**	**2027 Mayor Rec**	**Increase/ Decrease**	**Percentage Change**
Administration	$ 1,434,856	$ 2,172,628	$ 737,772	51%
Billing	2,301,385	2,519,106	217,721	9%
Collections	3,130,607	3,505,138	374,531	12%
Distribution	4,090,043	4,251,708	161,665	4%
Ed Love Plant	7,048,270	7,784,326	736,056	10%
Fletcher Facility	8,300,359	8,516,642	216,283	3%
Lakes	1,096,717	1,146,614	49,897	5%
Meters	2,848,505	3,091,451	242,946	9%
Plott Plant	1,933,438	1,999,777	66,339	3%
Support Services	479,700	487,400	7,700	2%
Warehouse	289,958	298,395	8,437	3%
Special Projects	1,651,500	1,630,000	(21,500)	-1%
Total	**$ 34,605,338**	**$ 37,403,185**	**$ 2,797,847**	**8%**
Expenditure Category				
Salaries/Benefits	$ 17,297,613	$ 20,147,720	$ 2,850,107	16%
Overtime/Wages/Holiday Pay	802,124	775,772	(26,352)	-3%
Auto Fuel/Maintenance	797,188	856,450	59,262	7%
Chemicals	2,915,350	2,855,200	(60,150)	-2%
Tip Fee	401,500	395,500	(6,000)	-1%
Utilities	4,907,548	4,804,600	(102,948)	-2%
Capital Outlay	3,095,921	3,180,189	84,268	3%
Other Operating	4,388,094	4,387,754	(340)	0%
Total By Category	**$ 34,605,338**	**$ 37,403,185**	**$ 2,797,847**	**8%**

Water & Sewer Department Budget Highlights

- Compared to the FY 2026 original budget, the overall salaries and benefits increase of $2,850,107 is attributed to a 10% rise in health insurance premiums, a 2.2% cost of living adjustment, a two step increase, an increase in state pension for public safety RSA conversion, the 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 2026 original budget with the following exceptions:
  - Decrease of $102,948 in utilities based expected usage.
  - Increase of $59,262 in auto fuel/maintenance to reflect expected cost and department usage.
  - Net decrease of $103,574 in other operating due to increases in outside services, chemicals, and capital repairs.

Water & Sewer Personnel

Department/Division	Position	2027
Water & Sewer - Administration		
Water & Sewer - Administration	Communications Specialist	1
Water & Sewer - Administration	Dep Executive Director, W/S	1
Water & Sewer - Administration	Director Water & Sewer Linear Assets	1
Water & Sewer - Administration	Executive Admin Coordinator	1
Water & Sewer - Administration	Executive Director, W&S	1
Water & Sewer - Administration	Project Manager	1
Water & Sewer - Administration	Security Analyst	1
Water & Sewer - Administration	W/S Cont & Comp Manager	1
Water & Sewer - Administration	W/S Proc Asset Director	1
Water & Sewer - Administration	W/S Director of Business Operations	1
Water & Sewer - Administration	W/S Director, Capital Projects	1
	Water & Sewer - Administration Total	**11**
Water & Sewer - Fletcher		
Water & Sewer - Fletcher	Secretary, Senior	1
Water & Sewer - Fletcher	Sludge-Filtration Operator	2
Water & Sewer - Fletcher	W/WW Elect Tech	1
Water & Sewer - Fletcher	W/WW Maint Tech	4
Water & Sewer - Fletcher	W/WW Maint Tech Sr	1
Water & Sewer - Fletcher	W/WW Operations Assistant	8
Water & Sewer - Fletcher	W/WW Treatment Plant Elec Tech Sr	1
Water & Sewer - Fletcher	WRRF Assist Chief Operator	1
Water & Sewer - Fletcher	WRRF Chief Operator	1
Water & Sewer - Fletcher	WRRF Operator Trainee	2
Water & Sewer - Fletcher	WRRF Operations Mgr	1
Water & Sewer - Fletcher	WRRF Operator	6
Water & Sewer - Fletcher	WRRF Operator Sr	2
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 Sr	1
Water & Sewer - Support Services	GIS Application Spec	1
Water & Sewer - Support Services	GIS Specialist	1
	Water & Sewer - Support Services Total	**4**
Water & Sewer - Lakes		
Water & Sewer - Lakes	Lake Maint Operator, Sr	1
Water & Sewer - Lakes	Lake Maint Operator	3
Water & Sewer - Lakes	Lake/Watershed Inps	2
Water & Sewer - Lakes	Lake Operations Manager	1

Water & Sewer Personnel (continued)

Department/Division	Position	2027
Water & Sewer - Lakes	Maintenance Crew Supervisor	1
Water & Sewer - Lakes	Secretary, Senior	1
	Water & Sewer - Lakes Total	**9**
Water & Sewer - Plott		
Water & Sewer - Plott	W/WW Maint Tech	1
Water & Sewer - Plott	W/WW Operations Assistant	1
Water & Sewer - Plott	WTP Assistant Chief 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 Manager	1
Water & Sewer - Ed Love	Sludge-Filtration Operator, Sr	1
Water & Sewer - Ed Love	Sludge-Filtration Operator, Sr	1
Water & Sewer - Ed Love	W/WW Elect Tech	1
Water & Sewer - Ed Love	W/WW Maint Tech	4
Water & Sewer - Ed Love	W/WW Operations Asst	7
Water & Sewer - Ed Love	Water Qual Program Manager	1
Water & Sewer - Ed Love	WTP Operations Manager	1
Water & Sewer - Ed Love	WTP Operator , Sr	4
Water & Sewer - Ed Love	WTR Treatment Biologist	1
Water & Sewer - Ed Love	WTR Treatment Plant Chief Operator	1
Water & Sewer - Ed Love	WTR Treatment Plant Operator	5
	Water & Sewer - Ed Love Total	**28**
Water & Sewer - Warehouse		
Water & Sewer - Warehouse	Buyer/Warehouse Supervior	1
Water & Sewer - Warehouse	Inventory Supply Clerk, Sr	1
Water & Sewer - Warehouse	Inventory Supply Spec	1
	Water & Sewer - Warehouse Total	**3**
Water & Sewer - Meters		
Water & Sewer - Meters	AMI Meter Technician	1
Water & Sewer - Meters	Asset Mgt QC Specialist	1
Water & Sewer - Meters	Meter Maint Specialist Sr	1
Water & Sewer - Meters	Meter Maint Specialist	2
Water & Sewer - Meters	Meter Reader	13
Water & Sewer - Meters	Meter Supervisor	1
Water & Sewer - Meters	W&S Meter Sys Manger	1

Water & Sewer Personnel (continued)

Department/Division	Position	2027
Water & Sewer - Meters	W&S Operations Coordinator	1
Water & Sewer - Meters	W/WW Operations Assistant	1
Water & Sewer - Meters	Water Service Tech	6
	Water & Sewer - Meters Total	**28**
Water & Sewer - Collections		
Water & Sewer - Collections	Closed Circuit TV Supervisor	2
Water & Sewer - Collections	Crew Worker	1
Water & Sewer - Collections	Crew Worker Sr	3
Water & Sewer - Collections	Equipment Operator	3
Water & Sewer - Collections	Heavy Equipment Operator	2
Water & Sewer - Collections	IPS OP Tech Serv Supervisor	1
Water & Sewer - Collections	Jetvac Truck Operator	6
Water & Sewer - Collections	OTS Technician	5
Water & Sewer - Collections	Secretary, Senior	1
Water & Sewer - Collections	Sewer, TV Truck Operator	2
Water & Sewer - Collections	Swr Coll Sys Supervisor	3
Water & Sewer - Collections	W&S Collect Sys Manager	1
	Water & Sewer - Collections Total	**30**
Water & Sewer - Distribution		
Water & Sewer - Distribution	Construction Crew Supervisor	3
Water & Sewer - Distribution	Crew Worker	9
Water & Sewer - Distribution	Crew Worker, Senior	4
Water & Sewer - Distribution	Equipment Operator, Sr	1
Water & Sewer - Distribution	Equipment Operator	1
Water & Sewer - Distribution	Heavy Equip Operator	8
Water & Sewer - Distribution	Maintenance Crew Supervisor	1
Water & Sewer - Distribution	Secretary, Senior	1
Water & Sewer - Distribution	W&S Dist Sys Manager	1
Water & Sewer - Distribution	W&S Lin Assets Supervisor	3
Water & Sewer - Distribution	W&S Operations Coordinator	0
Water & Sewer - Distribution	Water Service Tech	1
	Water & Sewer - Distribution Total	**33**
Water & Sewer - Business Services		
Water & Sewer - Business Services	Billing/Collect Supervisor	1
Water & Sewer - Business Services	Billing/Collection Specialist	2
Water & Sewer - Business Services	Business Analyst	1

Water & Sewer Personnel (continued)

Department/Division	Position	2027
Water & Sewer - Business Services	Business Serv Manager	1
Water & Sewer - Business Services	Director, W&S Customer Service	1
Water & Sewer - Business Services	Utility Account Representative	11
Water & Sewer - Business Services	Utility Account Srv Supervior	1
	Water & Sewer - Business Services Total	**18**

Water & Sewer Department Total	**204**

TUSCALOOSA WATER

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	75%		x	x	x	x
Asset Management: Integrate asset management in the daily operations of all water and sewer divisions.	FY 2022	Ongoing	35%			x	x	x
Policies and Procedures: Ongoing development to streamline and create efficiencies in the operations of the department.	FY 2022	Ongoing	65%					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	70%			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	20%			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	30%			x		x
Redesigned the billing and review procedures for FOG/septage receiving and established a more structured and efficient septage intake process at the Water Resource Recovery Facility.	FY 2026	Ongoing	80%			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	50%		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	55%		x	x	x	x

Water & Sewer Goals (continued)

	FY Budget Submission	Target Date	% of Completion	Date of Completion	Core Belief			
Long-Term Goals: (continued)					#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
Install and implement an improved intake system for FOG/septage receiving operations at the Water Resource Recovery Facility.	FY 2026	Ongoing	25%			x		x

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
WATER & SEWER ADMINISTRATION						
60109040-1005	Beer Tax Bonus	1,528	1,752	1,752	1,530	2,332
60109040-1015	Salaries	808,421	1,019,902	1,019,902	806,359	1,229,196
60109040-1021	Stipend	-	1,750	1,750	1,750	-
60109040-1025	Salary Overtime	23	-	-	12	-
60109040-2010	Employee Insurance	67,243	107,728	107,728	73,242	145,443
60109040-2025	State Pension	78,657	105,900	105,900	86,906	296,158
60109040-2029	Medicare Tax	11,485	14,196	14,196	10,794	16,831
60109040-2030	Social Security	49,107	60,697	60,697	49,730	71,951
60109040-3010	Auto Fuel & Oil	-	500	500	4,903	9,000
60109040-3015	Auto-Maintenance	-	1,000	1,000	-	1,000
60109040-3086	Public Education	-	-	-	-	25,000
60109040-3100	Outside Services	30,026	55,000	110,000	70,358	305,000
60109040-3137	Postage & Freight	578	100	100	-	100
60109040-3138	Operating Forms	-	1,000	1,000	-	500
60109040-3155	Office Supplies	868	500	500	474	500
60109040-3170	Repairs & Supplies	6,856	1,500	1,500	8,870	2,000
60109040-3210	Travel/Education	11,027	12,500	12,500	8,086	11,000
60109040-3212	Car Allowance	16,502	39,941	39,941	28,365	43,727
60109040-3214	Books/Dues/Subscriptions	5,364	890	890	100	890
60109040-3215	Trade Organization Dues	-	4,800	4,800	4,800	4,800
60109040-3231	Telephone	4,032	4,200	4,200	2,939	4,200
60109040-3999	Miscellaneous Expense	79	1,000	1,000	2,725	3,000
60109040-4010	Equipment	11,371	-	-	-	-
60109040-4170	Capital Repairs/Improvements	161	-	-	-	-
TOTAL WATER & SEWER ADMINISTRATION		**1,103,326**	**1,434,856**	**1,489,856**	**1,161,943**	**2,172,628**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
WATER & SEWER BILLING						
60109084-1005	Beer Tax Bonus	3,238	3,723	3,723	3,643	3,816
60109084-1015	Salaries	1,024,485	1,187,146	1,187,146	1,018,991	1,223,734
60109084-1021	Stipend	-	4,250	4,250	4,250	-
60109084-1025	Salary Overtime	1,845	5,000	5,000	433	4,000
60109084-1030	Wages	7,287	6,000	6,000	-	-
60109084-2010	Employee Insurance	136,657	165,440	165,440	139,095	180,952
60109084-2025	State Pension	98,107	123,287	123,287	104,654	298,226
60109084-2029	Medicare Tax	14,088	16,090	16,090	13,887	16,429
60109084-2030	Social Security	60,237	68,768	68,768	59,380	70,215
60109084-3100	Outside Services	833,766	700,000	700,000	597,941	700,000
60109084-3110	Machine Rental	3,017	1,500	1,500	3,895	1,500
60109084-3137	Postage & Freight	5,263	5,000	5,000	3,047	4,000
60109084-3155	Office Supplies	11,467	10,000	10,000	7,296	8,000
60109084-3170	Repairs & Supplies	5,930	1,500	1,500	3,333	1,500
60109084-3188	Furniture Supplies	-	-	11,751	11,751	-
60109084-3210	Travel/Education	-	225	225	-	225
60109084-3212	Car Allowance	5,736	2,584	2,584	2,150	2,637
60109084-3214	Books/Dues/Subscriptions	269	50	50	273	50
60109084-3225	Uniforms/Prot Clothing	-	-	-	-	3,000
60109084-3231	Telephone	3,033	622	622	1,534	622
60109084-3999	Miscellaneous Expense	-	200	200	60	200
TOTAL WATER & SEWER BILLING		**2,214,423**	**2,301,385**	**2,313,136**	**1,975,614**	**2,519,106**

WATER SEWER FUND
WATER SEWER DEPARTMENT

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
COLLECTIONS						
60109072-1005	Beer Tax Bonus	5,026	6,132	6,132	5,089	6,360
60109072-1015	Salaries	1,603,291	1,869,200	1,869,200	1,334,656	1,904,400
60109072-1021	Stipend	-	7,000	7,000	6,500	-
60109072-1025	Salary Overtime	23,590	35,000	35,000	45,400	35,000
60109072-2010	Employee Insurance	275,902	404,209	404,209	238,639	404,355
60109072-2025	State Pension	160,267	193,913	193,913	144,446	463,445
60109072-2029	Medicare Tax	21,653	24,404	24,404	18,661	24,948
60109072-2030	Social Security	92,584	104,298	104,298	79,792	106,630
60109072-3010	Auto Fuel & Oil	64,613	55,000	55,000	51,669	68,000
60109072-3015	Auto-Maintenance	210,261	130,885	176,821	209,808	260,000
60109072-3047	Chemicals	46,479	28,000	28,000	50,214	28,000
60109072-3100	Outside Services	67,787	50,000	35,000	13,501	22,000
60109072-3106	Toll Bridge	299	250	250	277	250
60109072-3110	Machine Rental	5,530	7,000	7,000	4,485	7,000
60109072-3137	Postage & Freight	215	500	500	644	500
60109072-3138	Operating Forms	205	500	500	-	500
60109072-3155	Office Supplies	2,413	1,750	1,750	1,696	1,750
60109072-3170	Repairs & Supplies	203,731	157,000	126,864	137,174	115,000
60109072-3195	Tip Fee	114	1,500	1,500	-	500
60109072-3210	Travel/Education	6,033	8,000	8,000	289	4,500
60109072-3214	Books/Dues/Subscription	696	750	750	280	500
60109072-3225	Uniforms/Prot Clothing	8,363	8,500	8,500	6,835	8,500
60109072-3230	Utilities	20,798	16,816	16,816	14,892	23,000
60109072-3231	Telephone	18,666	19,500	19,500	16,161	19,500
60109072-3999	Miscellaneous Expense	120	500	500	279	500
TOTAL COLLECTIONS		**2,901,615**	**3,130,607**	**3,131,407**	**2,384,606**	**3,505,138**

WATER SEWER FUND
WATER SEWER DEPARTMENT

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
DISTRIBUTION						
60109073-1005	Beer Tax Bonus	6,347	7,008	7,008	5,871	7,208
60109073-1015	Salaries	1,525,371	1,876,872	1,876,872	1,254,240	1,855,475
60109073-1021	Stipend	-	7,000	7,000	6,500	-
60109073-1025	Salary Overtime	165,487	160,000	160,000	116,705	145,000
60109073-1030	Wages	80,076	54,667	54,667	31,367	45,000
60109073-2010	Employee Insurance	251,114	356,277	356,277	210,469	399,437
60109073-2025	State Pension	152,271	184,506	184,506	134,478	468,556
60109073-2029	Medicare Tax	24,091	27,028	27,028	19,184	25,694
60109073-2030	Social Security	103,010	115,504	115,504	82,027	109,808
60109073-3010	Auto Fuel & Oil	66,645	82,545	82,545	56,238	76,000
60109073-3015	Auto-Maintenance	139,928	116,773	116,773	111,172	105,000
60109073-3047	Chemicals	80	350	350	-	200
60109073-3077	Electricity	430,311	468,642	468,642	367,670	450,000
60109073-3100	Outside Services	7,928	6,850	6,850	4,236	6,850
60109073-3106	Toll Bridge	232	280	280	269	280
60109073-3110	Machine Rental	6,212	5,000	5,000	5,062	5,000
60109073-3137	Postage & Freight	-	100	100	-	100
60109073-3138	Operating Forms	-	250	250	-	100
60109073-3155	Office Supplies	852	1,500	1,500	703	1,000
60109073-3170	Repairs & Supplies	875,707	525,000	525,000	798,102	500,000
60109073-3210	Travel/Education	1,202	2,500	2,500	2,953	2,500
60109073-3214	Books/Dues/Subscriptions	5,468	6,656	6,656	3,866	2,500
60109073-3216	Regulatory Permits	-	750	-	-	400
60109073-3225	Uniforms/Prot Clothing	5,214	9,500	9,500	5,804	9,500
60109073-3230	Utilities	4,361	4,246	4,246	2,375	4,600
60109073-3231	Telephone	17,046	19,739	19,739	10,564	16,000
60109073-3999	Miscellaneous Expense	393	500	500	37	500
60109073-4170	Capital Repairs/Improvements	127,909	50,000	50,750	3,552	15,000
TOTAL DISTRIBUTION		**4,055,433**	**4,090,043**	**4,090,043**	**3,233,444**	**4,251,708**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
ED LOVE PLANT						
60109045-1005	Beer Tax Bonus	5,536	5,694	5,694	5,580	5,724
60109045-1015	Salaries	1,624,516	1,776,011	1,776,011	1,423,442	1,928,401
60109045-1021	Stipend	-	5,500	5,500	6,000	-
60109045-1025	Salary Overtime	85,825	25,000	25,000	55,560	35,000
60109045-1045	Holiday Pay	37,597	37,320	37,320	32,630	37,320
60109045-2010	Employee Insurance	264,019	309,356	309,356	222,637	314,401
60109045-2025	State	166,471	183,111	183,111	155,427	475,058
60109045-2029	Medicare Tax	23,495	23,696	23,696	20,664	26,827
60109045-2030	Social Security	100,463	101,283	101,283	88,357	114,668
60109045-3010	Auto Fuel & Oil	25,681	29,775	29,775	13,357	20,000
60109045-3015	Auto-Maintenance	42,603	26,975	26,975	10,866	20,000
60109045-3047	Chemicals	1,997,773	2,000,000	1,975,000	1,706,511	2,075,000
60109045-3048	Chemical Supplies- Lab	42,493	55,000	55,000	37,747	30,000
60109045-3077	Electricity	1,233,537	1,453,027	1,453,027	923,523	1,250,000
60109045-3100	Outside Services	149,497	124,500	203,812	146,298	308,880
60109045-3102	Outside Services-Lab	172,004	95,000	95,000	171,431	150,000
60109045-3106	Toll Bridge	215	200	200	124	200
60109045-3110	Machine Rental	7,908	5,500	5,500	3,784	5,500
60109045-3137	Postage & Freight	991	800	800	122	800
60109045-3138	Operating Forms	2,012	5,000	5,000	2,215	2,500
60109045-3155	Office Supplies	1,725	1,500	1,500	535	1,000
60109045-3170	Repairs & Supplies	234,007	184,000	170,178	166,967	150,000
60109045-3195	Tip Fee	21,007	25,000	25,000	16,647	20,000
60109045-3210	Travel/Education	11,633	10,000	10,000	3,485	6,000
60109045-3214	Books/Dues/Subscriptions	2,636	3,000	3,000	4,005	3,000
60109045-3216	Regulatory Permits	360	585	585	360	5,410
60109045-3225	Uniforms/Prot Clothing	7,734	7,500	7,500	6,544	6,500
60109045-3230	Utilities	429,908	311,800	311,800	580,866	510,000
60109045-3231	Telephone	31,322	22,137	22,137	16,908	22,137
60109045-4011	Equipment- WS Process	11,220	115,000	121,530	40,578	130,000
60109045-4170	Capital Repairs/Improvements	126,296	105,000	123,585	90,540	130,000
TOTAL ED LOVE PLANT		**6,860,547**	**7,048,270**	**7,147,969**	**5,967,861**	**7,784,326**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
FLETCHER FACILITY						
60109041-1005	Beer Tax Bonus	6,105	5,913	5,913	6,083	6,996
60109041-1015	Salaries	1,728,151	2,025,281	2,025,281	1,612,044	2,205,493
60109041-1021	Stipend	-	7,500	7,500	7,750	-
60109041-1025	Salary Overtime	190,017	190,000	190,000	163,179	180,000
60109041-1030	Wages	21,196	10,000	10,000	10,055	20,000
60109041-1045	Holiday Pay	27,341	27,900	27,900	30,167	33,000
60109041-2010	Employee Insurance	277,200	360,798	360,798	273,299	374,474
60109041-2025	State Pension	180,353	202,796	202,796	179,361	561,616
60109041-2029	Medicare Tax	26,642	28,314	28,314	24,787	30,625
60109041-2030	Social Security	113,917	121,008	121,008	105,985	130,899
60109041-3010	Auto Fuel & Oil	47,761	84,560	84,560	32,894	40,000
60109041-3015	Auto-Maintenance	102,371	70,000	70,000	82,499	85,000
60109041-3047	Chemicals	167,848	275,000	245,000	183,107	200,000
60109041-3048	Chemical Supplies-Lab	22,727	25,000	25,000	28,651	25,000
60109041-3077	Electricity	1,895,954	1,993,052	1,993,052	1,268,769	1,900,000
60109041-3100	Outside Services	746,588	703,000	1,030,632	634,582	554,000
60109041-3102	Outside Services-Lab	22,000	21,000	21,000	8,131	21,000
60109041-3106	Toll Bridge	10,799	8,000	8,000	7,370	8,000
60109041-3110	Machine Rental	488,637	322,400	322,400	844,258	320,000
60109041-3137	Postage & Freight	651	600	600	753	800
60109041-3138	Operating Forms	3,000	2,000	2,000	-	2,000
60109041-3155	Office Supplies	2,616	1,500	1,500	591	1,500
60109041-3170	Repairs & Supplies	344,251	300,000	287,330	267,710	275,000
60109041-3188	Furniture Supplies	-	1,500	-	-	-
60109041-3195	Tip Fee	523,338	375,000	375,000	367,500	375,000
60109041-3210	Travel/Education	8,980	9,000	9,000	2,960	6,000
60109041-3214	Books/Dues/Subscriptions	4,090	4,000	4,000	1,265	2,800
60109041-3216	Regulatory Permits	-	-	-	-	11,000
60109041-3225	Uniforms/Prot Clothing	9,021	8,000	8,000	6,782	8,000
60109041-3230	Utilities	41,828	101,987	101,987	29,803	50,000
60109041-3231	Telephone	34,099	35,000	35,000	28,332	33,000
60109041-3999	Miscellaneous Expense	276	250	250	-	250

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
FLETCHER FACILITY (continued)						
60109041-4010	Equipment	28,026	-	-	-	-
60109041-4011	Equipment- WS Process	169,671	360,000	411,950	157,728	325,000
60109041-4170	Capital Repairs/Improvements	472,206	620,000	745,539	625,507	730,189
TOTAL FLETCHER FACILITY		**7,717,658**	**8,300,359**	**8,761,311**	**6,991,899**	**8,516,642**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
LAKES						
60109042-1005	Beer Tax Bonus	1,983	1,971	1,971	1,955	1,908
60109042-1015	Salaries	506,825	581,045	581,045	477,789	603,696
60109042-1021	Stipend	-	2,000	2,000	2,000	-
60109042-1025	Salary Overtime	347	1,500	1,500	689	1,500
60109042-2010	Employee Insurance	82,651	100,033	100,033	80,211	100,832
60109042-2025	State Pension	49,993	62,061	62,061	51,263	145,465
60109042-2029	Medicare Tax	6,760	7,729	7,729	6,421	8,018
60109042-2030	Social Security	28,906	33,032	33,032	27,457	34,265
60109042-3010	Auto Fuel & Oil	12,314	17,000	17,000	5,624	8,000
60109042-3015	Auto-Maintenance	22,006	15,000	15,000	7,472	10,000
60109042-3100	Outside Services	48,641	157,000	193,500	33,127	70,000
60109042-3110	Machine Rental	279	1,260	1,260	287	1,260
60109042-3137	Postage & Freight	1,606	1,500	1,500	1,237	1,500
60109042-3138	Operating Forms	-	500	500	-	500
60109042-3155	Office Supplies	-	750	750	64	750
60109042-3170	Repairs & Supplies	50,572	75,000	53,500	34,153	60,000
60109042-3193	Clean Our Lake Expenses	4,189	3,550	3,550	1,180	3,550
60109042-3210	Travel/Education	878	2,000	2,000	1,960	3,000
60109042-3214	Books/Dues/Subscriptions	-	375	375	200	1,335
60109042-3225	Uniforms/Prot Clothing	1,895	2,200	2,200	1,343	2,200
60109042-3230	Utilities	28,362	22,376	22,376	21,262	30,000
60109042-3231	Telephone	10,089	8,835	8,835	5,992	8,835
60109042-4170	Capital Repairs/Improvements	28,900	-	16,500	-	50,000
TOTAL LAKES		**887,195**	**1,096,717**	**1,128,217**	**761,687**	**1,146,614**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
METERS						
60109071-1005	Beer Tax Bonus	5,281	4,818	4,818	5,336	5,512
60109071-1015	Salaries	1,229,442	1,393,602	1,393,602	1,101,343	1,461,698
60109071-1021	Stipend	-	6,500	6,500	6,000	-
60109071-1025	Salary Overtime	126,257	119,285	119,285	78,701	110,000
60109071-1030	Wages	73,677	86,152	86,152	60,801	86,152
60109071-1045	Holiday Pay	319	500	500	-	500
60109071-2010	Employee Insurance	204,315	249,478	249,478	204,138	273,976
60109071-2025	State Pension	124,773	137,538	137,538	119,437	367,631
60109071-2029	Medicare Tax	19,515	23,122	23,122	16,884	22,109
60109071-2030	Social Security	83,739	98,815	98,815	72,195	94,488
60109071-3010	Auto Fuel & Oil	58,605	59,500	59,500	42,663	59,500
60109071-3015	Auto-Maintenance	125,875	74,000	74,000	60,657	85,000
60109071-3100	Outside Services	-	102,000	102,000	101,344	102,000
60109071-3106	Toll Bridge	263	255	255	202	255
60109071-3110	Machine Rental	5,203	4,372	4,372	4,039	4,372
60109071-3137	Postage & Freight	-	50	50	49	50
60109071-3138	Operating Forms	-	250	250	-	250
60109071-3155	Office Supplies	987	1,000	1,000	823	1,000
60109071-3160	Large Meter Maint Supplies	81,356	60,000	60,000	90,846	60,000
60109071-3170	Repairs & Supplies	309,729	292,828	292,828	324,704	250,000
60109071-3210	Travel/Education	-	1,080	1,080	794	1,080
60109071-3225	Uniforms/Prot Clothing	3,031	6,000	6,000	2,062	5,778
60109071-3230	Utilities	36,300	29,839	29,839	39,614	46,000
60109071-3231	Telephone	13,359	14,000	14,000	12,435	14,000
60109071-3999	Miscellaneous Expense	-	100	100	-	100
60109071-4010	Equipment	18,622	-	-	-	-
60109071-4064	Meter Sets	590,419	-	-	467,460	-
60109071-4170	Capital Repairs/Improvements	77,367	83,421	86,991	26,361	40,000
TOTAL METERS		**3,188,432**	**2,848,505**	**2,852,075**	**2,838,888**	**3,091,451**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
PLOTT PLANT						
60109044-1005	Beer Tax Bonus	1,530	1,533	1,533	1,163	1,484
60109044-1015	Salaries	451,137	467,298	467,298	355,215	483,290
60109044-1021	Stipend	-	1,750	1,750	1,500	-
60109044-1025	Salary Overtime	26,027	25,000	25,000	31,834	25,000
60109044-1045	Holiday Pay	16,674	15,000	15,000	15,828	15,000
60109044-2010	Employee Insurance	70,869	82,359	82,359	61,086	88,309
60109044-2025	State Pension	47,560	47,808	47,808	41,770	122,001
60109044-2029	Medicare Tax	6,725	6,272	6,272	5,518	6,450
60109044-2030	Social Security	28,755	26,809	26,809	23,596	27,567
60109044-3010	Auto Fuel & Oil	-	3,170	3,170	-	-
60109044-3015	Auto-Maintenance	-	700	700	-	700
60109044-3047	Chemicals	435,420	500,000	475,000	405,275	475,000
60109044-3048	Chemical Supplies-Lab	23,534	32,000	32,000	15,331	22,000
60109044-3077	Electricity	540,090	505,763	505,763	389,031	541,000
60109044-3100	Outside Services	1,144	1,200	3,340	2,706	1,200
60109044-3110	Machine Rental	56	3,000	3,000	2,383	3,000
60109044-3155	Office Supplies	339	500	500	67	500
60109044-3170	Repairs & Supplies	83,925	95,000	89,052	54,683	50,000
60109044-3210	Travel/Education	2,098	3,000	3,000	300	3,000
60109044-3214	Books/Dues/Subscriptions	235	750	750	-	750
60109044-3225	Uniforms/Prot Clothing	417	1,750	1,750	1,151	1,750
60109044-3231	Telephone	1,909	1,776	1,776	1,851	1,776
60109044-4011	Equipment - WS Process	-	40,000	21,000	-	100,000
60109044-4170	Capital Repairs/Improvements	45,000	71,000	119,865	75,771	30,000
TOTAL PLOTT PLANT		**1,809,978**	**1,933,438**	**1,934,495**	**1,486,060**	**1,999,777**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
WATER & SEWER SUPPORT SERVICES						
60109043-1005	Beer Tax Bonus	955	876	876	945	1,060
60109043-1015	Salaries	283,954	360,573	360,573	260,721	315,393
60109043-1021	Stipend	-	1,250	1,250	1,000	-
60109043-1025	Salary Overtime	17	800	800	5	800
60109043-2010	Employee Insurance	27,972	40,057	40,057	28,423	53,401
60109043-2025	State Pension	26,709	36,489	36,489	26,351	76,424
60109043-2029	Medicare Tax	3,558	4,096	4,096	3,575	4,326
60109043-2030	Social Security	15,215	17,511	17,511	15,287	18,490
60109043-3010	Auto Fuel & Oil	901	505	505	1,042	1,500
60109043-3015	Auto-Maintenance	1,559	980	980	1,050	1,750
60109043-3106	Toll Bridge	81	-	-	8	-
60109043-3155	Office Supplies	64	300	300	-	300
60109043-3170	Repairs & Supplies	1,272	2,500	2,500	355	2,500
60109043-3210	Travel/Education	-	4,000	4,000	-	2,000
60109043-3212	Car Allowance	-	2,584	2,584	2,150	2,637
60109043-3214	Books/Dues/Subscriptio	1,890	2,689	2,689	1,114	2,469
60109043-3225	Uniforms/Prot Clothing	-	-	-	-	800
60109043-3231	Telephone	3,286	4,440	4,440	1,449	3,500
60109043-3999	Miscellaneous Expense	-	50	50	-	50
TOTAL WATER & SEWER SUPPORT SERVICES		**367,434**	**479,700**	**479,700**	**343,475**	**487,400**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
WATER & SEWER WAREHOUSE						
60109046-1005	Beer Tax Bonus	844	657	657	636	636
60109046-1015	Salaries	163,134	175,458	175,458	149,708	183,387
60109046-1021	Stipend	-	750	750	750	-
60109046-1025	Salary Overtime	2,550	3,000	3,000	1,133	2,500
60109046-2010	Employee Insurance	23,069	29,348	29,348	25,677	32,276
60109046-2025	State Pension	14,812	17,138	17,138	14,698	44,907
60109046-2029	Medicare Tax	2,253	2,368	2,368	2,044	2,454
60109046-2030	Social Security	9,633	10,119	10,119	8,739	10,485
60109046-3010	Auto-Fuel & Oil	4,989	20,820	2,820	883	2,000
60109046-3015	Auto-Maintenance	7,850	7,500	7,500	1,953	4,000
60109046-3106	Toll Bridge	245	150	150	46	100
60109046-3137	Postage & Freight	-	-	-	33	-
60109046-3155	Office Supplies	174	500	500	130	500
60109046-3170	Repairs & Supplies	5,350	9,000	9,000	6,591	9,000
60109046-3225	Uniforms/Prot Clothing	1,209	1,000	1,000	248	1,000
60109046-3231	Telephone	11,013	12,000	12,000	7,258	5,000
60109046-3999	Miscellaneous Expense	45	150	150	-	150
TOTAL WATER & SEWER WAREHOUSE/OTS		**247,170**	**289,958**	**271,958**	**220,526**	**298,395**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
SPECIAL PROJECTS						
60138010-608980	Water Tanks Pressure Wash	-	-	81,301	81,301	-
60138010-609570	SS Flow Monitoring/Analysis	121,560	140,000	149,880	99,246	140,000
60138010-609940	Pipe/Manhole Rehab/Repair	1,298,450	1,200,000	1,434,618	894,928	1,200,000
60138010-609950	Pipe/Manhole Assessment/Clean	14,300	111,500	111,500	-	100,000
60138010-609960	Root Control	-	-	-	-	45,000
60138010-609970	Row Spraying	-	50,000	50,000	40,421	45,000
60138010-611280	Lift Station Painting	-	100,000	-	-	50,000
60138010-6448	Lateral Assistance Program	-	50,000	50,000	-	50,000
TOTAL SPECIAL PROJECTS		**1,434,310**	**1,651,500**	**1,877,299**	**1,115,895**	**1,630,000**

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Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
DEBT SERVICE						
60135010-5020	General Warrants - Principal	11,010,000	7,295,000	7,295,000	7,550,000	6,985,000
60135010-5030	Interest Warrants - Gen	3,524,842	6,937,031	6,937,031	6,592,797	6,721,033
60135010-5045	Fees - Debt Issues	-	25,000	25,000	-	-
TOTAL DEBT SERVICE		**14,534,842**	**14,257,031**	**14,257,031**	**14,142,797**	**13,706,033**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
OTHER OPERATING						
60135010-3995	Bank Charges	111,702	130,000	130,000	93,829	130,000
60121010-3995	Bank Charges	-	-	-	125	-
60132010-51800	Stockroom Inventory Adj	224,481	-	-	-	-
TOTAL OTHER OPERATING		**336,182**	**130,000**	**130,000**	**93,954**	**130,000**

Account		2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
DEPRECIATION						
60129010-3061	Depreciation	-	11,700,000	11,700,000	-	12,115,000
TOTAL DEPRECIATION		**-**	**11,700,000**	**11,700,000**	**-**	**12,115,000**

WATER SEWER FUND
OTHER OPERATING

Account	2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2027 Mayor Rec
TRANSFERS TO OTHER FUNDS					
60136010-8002 Trans To Health Insurance Fund	39,000	25,000	25,000	25,000	25,000
60136010-8033 TransTo Facility Renewal Fund	300,000	300,000	300,000	300,000	300,000
60136010-8048 Trans-GF Temp Serv Wage	-	10,000	10,000	-	-
60136010-8054 Trans To GF- Indirect Costs	8,186,829	9,709,911	9,709,911	9,709,911	10,485,869
60136010-8055 Trans To General Fund - Ins	689,000	689,000	689,000	689,000	1,312,321
60136010-8068 Trans To GF- WS Worker's Comp	50,000	50,000	50,000	50,000	50,000
60136010-8070 Trans-GF Build Maint	96,273	190,969	190,969	-	119,000
60136010-8074 Trans To WS-RFFI	51,500	-	-	-	215,000
60136010-8074-001 Trans To WS-RFFI - 10 Year	11,771,996	12,610,849	12,610,849	-	12,507,054
60136010-8093 Trans to Debt Trust	75,529,649	-	-	-	-
TOTAL TRANSFERS TO OTHER FUNDS	**96,714,247**	**23,585,729**	**23,585,729**	**10,773,911**	**25,014,244**

ELEVATE TUSCALOOSA FUND SUMMARY

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 2027 and provides project highlights. The Elevate fund is balanced, with net revenues expected to be $31,069,907. 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 2027 Revenues Summary

Revenue Category	2025 Budget	2026 Budget	2027 Proposed Budget	Increase/ Decrease	Percentage Change
Taxes	$ 26,990,453	$ 27,209,812	$ 27,657,907	$ 448,095	1.65%
Intergovernmental	25,710,664	1,000,000	-	(1,000,000)	-100.00%
Transfers from Other Funds	-	247,679	-	(247,679)	-100.00%
Other Financing Sources	-	84,825,549	-	(84,825,549)	-100.00%
Cost Reimbursements	5,955,152	11,042,934	3,412,000	(7,630,934)	-69.10%
Total	**$ 58,656,269**	**$ 124,325,974**	**$ 31,069,907**	**$ (93,256,067)**	

Elevate Tuscaloosa Fund
FY 2027 Net Revenues

Revenue Category	2027 Budget
Sales Tax, Gross	$ 24,693,000
Use Tax	3,285,866
Grants	-
Other	3,412,000
Total Revenues, Gross	**$ 31,390,866**
Less	
Sales Tax Abatement, Legacy Park	(284,959)
Sales Tax Abatement, Alberta Convenience Store	(20,000)
Sales Tax Abatement, Guthrie's	(16,000)
Environmental Services Fees transfer	(5,000,000)
Total Revenues, Net	**$ 26,069,907**

Revenue Highlights

Sales and Use Tax - $26,069,907, 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 $121 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 2027 Operating Expenditure Summary

Operating Categories	2025 Budget	2026 Budget	2027 Proposed Budget	Increase/ Decrease	Percentage Change
Operations and Maintenance	$ 245,772	$ 437,218	$ (393,561) *	$ (830,779)	-190.01%
Education Initiatives	1,984,010	2,013,799	2,352,844	339,045	16.84%
Debt Service	3,483,424	10,038,339	11,093,444	1,055,105	10.51%
Transfer To Other Funds	12,629,557	95,168,821	13,323,828	(81,844,993)	-86.00%
Total	**$ 18,342,763**	**$ 107,658,177**	**$ 26,376,555**	**$ (81,281,622)**	**-75%**

Elevate O&M Admin-Contingency cumulative balance is $3,442,045 after Mayor's 2027 budget proposal.

Elevate Tuscaloosa Fund
FY 2027 Capital Expenditure Summary

Capital Categories	Current Life Budget	2027 Proposed Budget	Revised Life Budget	Increase/ Decrease	Percentage Change
Connectivity	$ 68,624,684	$ 3,150,000	$ 71,774,684	$ 3,150,000	4.59%
Cultural Arts & Tourism	58,124,532	-	58,124,532	-	0.00%
Parks and Recreation	22,059,579	-	22,059,579	-	0.00%
Restart Tuscaloosa	8,094,339	-	8,094,339	-	0.00%
Professional Services	320,242	-	320,242	-	0.00%
Contingency	10,061,532	1,543,352	11,604,884	1,543,352	15.34%
Total	**$ 167,284,908**	**$ 4,693,352**	**$ 171,978,260**	**$ 4,693,352**	**2.81%**

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 2027 is $3,792,247. Within this total:
  - $2,292,247 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. $3,000,000 is being funded in FY 2027 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)

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 2027 is $402,040.

- **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 $303,622 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 2027 is $765,000.

- **TCS Athletic Excellence Fund:** $573,682 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.

- **National Board Certified Teachers Initiative:** This program encourages the "Gold Standard" of teaching. It's a rigorous evaluation process that is evaluation against national standards. The funding for FY 2027 is $148,500.

- **Sister Cities International Initiative:** This program increases yearly study abroad opportunities for TCS students. The funding for FY 2027 is $160,000.

Public Safety

- **Public Safety**: 20% of net revenues in FY 2027 will be invested into Public Safety initiatives. The FY 2027 allocation of $4,531,581 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 2027 Debt Service Summary

Debt Issue	Principal	Interest	Total	Remaining Principal	Maturity Date
2020-A	418,860	639,997	1,058,857	16,976,360	October 2050
2022-A	760,000	1,662,625	2,422,625	35,815,000	June 2052
2025-A	1,050,000	3,689,400	4,739,400	65,735,000	August 2055
2025-C	260,000	758,369	1,018,369	15,525,000	August 2055
2026-B	470,000	1,384,194	1,854,194	28,470,000	June 2055
Total	**$ 2,958,860**	**$ 8,134,585**	**$ 11,093,445**	**$ 162,521,360**	

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City of TUSCALOOSA

ELEVATE TUSCALOOSA FUND REVENUES

Account		2025 Revised Budget	2025 Actual	2026 Revised Budget	2026 Actual	2027 Mayor Rec
ELEVATE REVENUES						
10800050-0101	Sales Tax	23,847,971	23,886,171	23,879,200	18,649,795	24,553,000
10800050-010101	S/T Rebate - Legacy Park	(235,000)	(252,917)	(252,917)	(134,434)	(284,959)
10800050-010103	S/T Rebate-Alberta Conv Store	(24,000)	(13,716)	(13,716)	(8,037)	(20,000)
10800050-010107	S/T Rebate - Guthrie's	-	(10,646)	(10,646)	(5,482)	(16,000)
10800050-0102	Use Tax	3,115,067	3,352,894	3,578,142	2,446,888	3,285,866
10800050-0104	Sales Tax Pen & Int	286,415	176,164	29,749	100,700	140,000
10800075-1313	State Grants	-	32,933	676,596	(84,742)	-
10800075-1901	Federal Grants	25,710,664	2,511,363	1,000,000	5,078,537	-
10800075-9986	State Reimbursement	-	-	-	-	-
10800080-1403	Interest Income - Checking	300,000	227,671	72,329	140,126	-
10800080-1406	Warrant Proceeds	-	83,870,000	83,870,000	-	-
10800080-1413	Premium On Warrants Issued	-	200,618	200,618	-	-
10800080-1422	Saban Center CD Interest	2,145,502	-	-	87,232	-
10800080-1430	Interest Income - Debt Service	-	7,512	6,006	6,597	-
10800080-1431	Disc on Warrants Issued	-	(749,916)	(749,916)	-	-
10800080-1433	Saban Center Donation Interest	-	-	-	136,709	-
10800085-1607	Trans From General Fund	-	140,000	140,000	-	-
10800085-1628	Trans From GF-RFFI Fund	-	-	107,679	-	-
10800090-99003	SCF-Capital Campaign	5,955,152	6,535,884	11,042,934	-	3,412,000
TOTAL ELEVATE REVENUES		**61,101,771**	**119,914,015**	**123,576,058**	**26,413,889**	**31,069,907**

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Account		2025 Revised Budget	2025 Actual	2026 Revised Budget	2026 Actual	2027 Mayor Rec
ADMIN						
10802010-20561	Professional Services-ETF	-	-	-	113,429	-
10802010-3100	Outside Services	-	1,680	-	1,680	-
10802010-3230	Utilities	-	-	14,004	-	-
10802010-3995	Bank Charges	-	2,272	3,476	2,058	-
10802010-9990	Admin - Contingency	245,772	-	419,738	-	(393,561)
TOTAL ADMIN		**245,772**	**3,952**	**437,218**	**117,167**	**(393,561)**

ELEVATE TUSCALOOSA FUND OPERATING EXPENDITURES

Account		2025 Revised Budget	2025 Actual	2026 Revised Budget	2026 Actual	2027 Mayor Rec
EDUCATION INITIATIVES						
10802050-20558	TCBOE-Elevate Pre-K	386,428	386,428	394,157	347,785	402,040
10802050-20559	TCBOE-Elevate Summer Learn	291,832	291,832	297,669	297,669	303,622
10802050-20560	TCBOE-College & Career Ready	765,000	765,000	765,000	688,500	765,000
10802050-22544	TCS Athletic Exellence Fund	540,750	540,750	556,973	556,973	573,682
10802050-26541	TCS Natl Bd Certified Teachers	-	-	-	-	148,500
10802050-26542	TCS Sister Cities Intl Inititative	-	-	-	-	160,000
TOTAL EDUCATION INITIATIVES		**1,984,010**	**1,984,010**	**2,013,799**	**1,890,927**	**2,352,844**

ELEVATE TUSCALOOSA FUND OPERATING EXPENDITURES

Account		2025 Revised Budget	2025 Actual	2026 Revised Budget	2026 Actual	2027 Mayor Rec
DEBT SERVICE						
10819010-5020	General Warrants - Principal	1,097,010	1,097,010	2,434,540	2,030,000	2,958,860
10819010-5030	Interest- Warrants	2,386,414	2,386,415	6,894,260	6,564,005	8,134,584
10819010-5045	Fees - Debt Issues	-	709,539	709,539	-	-
TOTAL DEBT SERVICE		**3,483,424**	**4,192,964**	**10,038,339**	**8,594,005**	**11,093,444**

Account		2025 Revised Budget	2025 Actual	2026 Revised Budget	2026 Actual	2027 Mayor Rec
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	68,500	68,500	-	-	-
10819030-8055	Trans To General Fund	145,142	26,583	107,014	-	561,451
10819030-8055-001	Trans To GF - CFG ETF O&M	1,299,132	1,195,686	1,186,622	-	1,462,696
10819030-8055-002	Trans To GF - ETF PS Pay Plan	4,534,790	4,424,456	4,438,828	-	4,531,581
10819030-8055-005	Trans To GF - Utilities	81,993	217,091	325,194	-	268,100
10819030-8063	Trans To GF - Garbage Subsidy	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
10819030-8093	Trans To Debt Trust	-	82,611,163	82,611,163	-	-
TOTAL TRANSFERS TO OTHER FUNDS		**12,629,557**	**95,043,479**	**95,168,821**	**5,000,000**	**13,323,828**

Account		Current Budget	Actual	Encumbrances	Current Available	2027 Mayor Rec	Revised Budget
CONNECTIVITY							
10802020-16113	Univ Blvd Corridor Imprv - ETF	17,250,000	6,952,940	2,853,603	7,443,457	3,000,000	20,250,000
10802020-20550	Tusc Nat'L Airport Runway-ETF	200,000	-	-	200,000	-	200,000
10802020-20551	Downtn Riverfront Transit ETF	770,850	239,819	-	531,031	150,000	920,850
10802020-20563	Northern Riverwalk ETF	1,000,000	807,679	25,536	166,785	-	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	16,301,021	-	2,673,739	-	18,974,760
10802020-20570	Tcl Lkg Study/Survey ETF	22,500	22,500	-	-	-	22,500
10802020-23019	Greenboro Ave Streetscape	500,000	388,035	86,359	25,606	-	500,000
10802020-23020	Skyland Blvd Streetscape	573,500	35,911	37,590	499,999	-	573,500
10802020-23500	TCL Grant Matches	20,849	-	-	20,849	-	20,849
10802020-24513	Runway 04/22 Extension	28,471,821	7,450,301	14,856,381	6,165,139	-	28,471,821
TOTAL CONNECTIVITY		**68,624,684**	**33,037,426**	**17,859,469**	**17,727,789**	**3,150,000**	**71,774,684**

Account		Current Budget	Actual	Encumbrances	Current Available	2027 Mayor Rec	Revised Budget
CULTURAL ARTS & TOURISM							
10802030-19524	Saban Center	53,959,082	25,157,379	28,801,703	-	-	53,959,082
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	97,823	148,843	1,803,334	-	2,050,000
10802030-22545	Tuscaloosa Civil Rights Trail	1,734,735	1,095,382	88,229	551,124	-	1,734,735
TOTAL CULTURAL ARTS & TOURISM		**58,124,532**	**26,731,299**	**29,038,775**	**2,354,458**	**-**	**58,124,532**

Account		Current Budget	Actual	Encumbrances	Current Available	2027 Mayor Rec	Revised Budget
PARKS & RECREATION							
10802040-20021	Snow Hinton Park ETF	3,600,000	3,105,583	-	494,417	-	3,600,000
10802040-20031	Bowers Park Paving	674,162	674,162	-	-	-	674,162
10802040-20031-001	Sokol Park Paving (Local Sts)	331,325	331,325	-	-	-	331,325
10802040-20554	McDonald Hughes Ctr Ph1 ETF	987,018	987,018	-	-	-	987,018
10802040-20555	Snow Hinton Park ETF	159,750	159,749	-	1	-	159,750
10802040-20556	Tuscaloosa Tennis Center ETF	1,849,876	1,622,458	200,284	27,134	-	1,849,876
10802040-20557	Harris-Nicol Trails ETF	727,499	727,499	-	-	-	727,499
10802040-20566	All-Incl Playground ETF	500,000	500,000	-	-	-	500,000
10802040-21023	Kaulton Pk Improvements	1,545,036	1,545,036	-	-	-	1,545,036
10802040-21033	Sokol Parkng & Watrmln Imprv	6,440,513	5,657,860	226,555	556,098	-	6,440,513
10802040-22012	PAL Basketball Court Renovation	90,396	81,188	-	9,208	-	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
10802040-23150	Sokol Pk Master Plan	150,000	150,000	-	-	-	150,000
10802040-23520	Bowers Park	2,214,000	1,442,083	570,900	201,017	-	2,214,000
10802040-25529	Freeman Park & Pool	250,000	1,500	-	248,500	-	250,000
TOTAL PARKS & RECREATION		**22,059,579**	**18,960,192**	**997,739**	**2,101,648**	**-**	**22,059,579**

Account		Current Budget	Actual	Encumbrances	Current Available	2027 Mayor Rec	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
10802060-20575	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	2027 Mayor Rec	Revised Budget
PROFESSIONAL SERVICES							
10802011-20561	Professional Services	320,242	318,191	-	2,051	-	320,242
TOTAL PROFESSIONAL SERVICES		**320,242**	**318,191**	**-**	**2,051**	**-**	**320,242**

Account		Current Budget	Actual	Encumbrances	Current Available	2027 Mayor Rec	Revised Budget
CONTINGENCY							
10818010-9990	Contingency	10,061,532	-	-	10,061,532	1,543,352	11,604,884
TOTAL CONTINGENCY		**10,061,532**	**-**	**-**	**10,061,532**	**1,543,352**	**11,604,884**