



# ANNUAL BUDGET FISCAL YEAR 2023

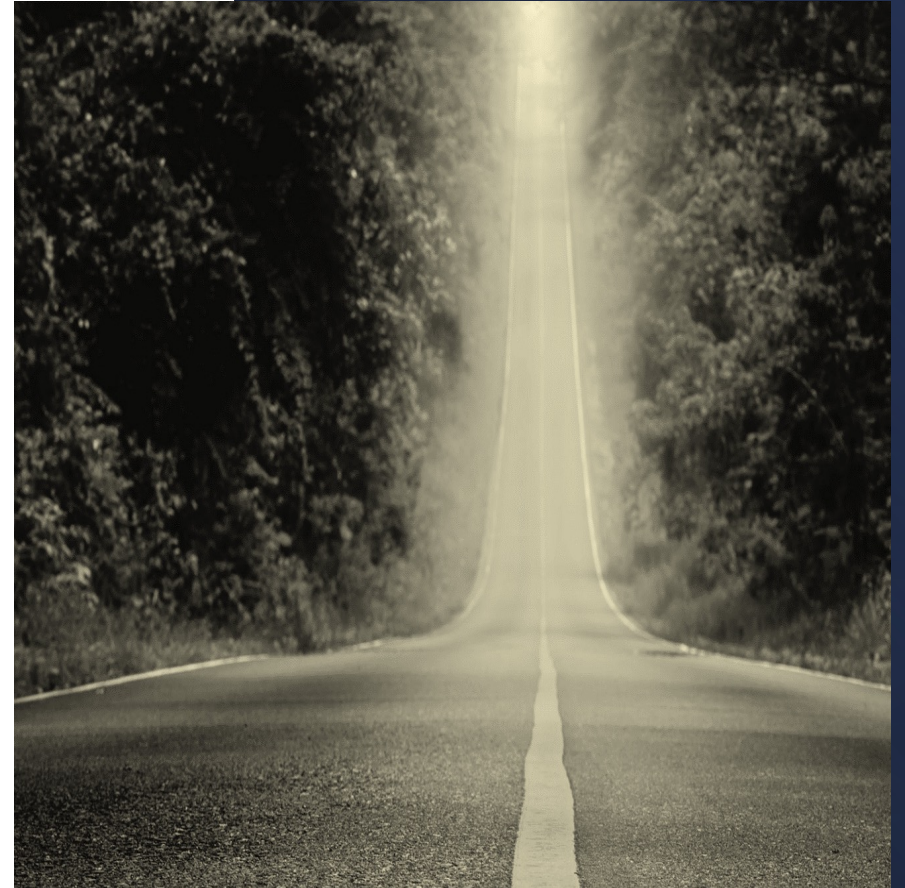
City of Huntsville, AL

Presentation – Thursday September 15, 2022



# AGENDA

- Huntsville's Financial Structure
- Economic Drivers
- FY23 Budget Highlights
  - Revenues
  - Expenditures/Expenses
- Grants
- Authorized Strength
- Health Benefits
- Outside Agencies
- Enterprise Operations
  - Public Works - Sanitation
  - Water Pollution Control
- Capital Funds
  - 1990 Capital Projects
  - 2014 Capital Improvements



LOCAL  
GOVERNMENT  
FUNDS  
AND  
BUDGETS

# CITY OF HUNTSVILLE FINANCIAL STRUCTURE



# LOCAL GOVERNMENT FINANCIAL STRUCTURE

## General Fund

General  
Fund

Health Ins  
Fund - Emp

Event  
Donations

## Special Revenue Funds

Property  
Tax Funds

HCS Sales &  
Use Tax  
Allocation

Lodging Tax  
Funds

Tax  
Increment  
Financing  
Districts

Gas Tax  
Funds

Federal and  
State  
Forfeiture  
Funds

Corrections  
and Court  
Funds

Cemetery  
Sales and  
Care

## Capital Projects Funds

1990 Capital  
Projects Fund

2014 Capital  
Improvement  
Fund

Debt Funded  
Capital  
Projects

## Debt Service Fund

City Debt  
Service

## Enterprise Funds

Water  
Pollution  
Control

Sanitation

## Fiduciary Fund

OPEB  
Retiree Trust



# FINANCIAL STRUCTURE

## General Fund

General  
Fund

Health  
and Life  
Ins Fund

Event  
Donations

Sanitation Fund



### REVENUE SOURCES

GASOLINE TAX  
RENTING & LEASING TAX  
SALES TAX  
USE TAX  
OTHER LOCALLY LEVIED TAXES  
SALES TAX FROM STATE ONLINE  
STATE ALCOHOL TAXES  
OTHER ST SHARED TAXES  
PILOT REVENUE  
PROPERTY TAXES  
FINES AND FORFEITURES  
LICENSES  
PERMITS  
FRANCHISE FEES  
PARKING FEES  
SANITATION CHARGES  
OTHER CHARGES FOR SERVICES  
MISC GRANT REVENUE

DEPARTMENTS  
ADMINISTRATION  
CITY COUNCIL  
CLERK TREASURER  
FINANCE  
GENERAL SERVICES  
FLEET SERVICES  
HUMAN RESOURCES  
INFORMATION TECH  
LEGAL  
PARKS & RECREATION  
POLICE  
FIRE  
MUNICIPAL COURT  
ANIMAL SERVICES  
CEMETERY  
LANDSCAPE MGMT  
PARKING  
PWS-MAINTENANCE  
PWS - SANITATION  
ENGINEERING  
INSPECTION  
NATURAL RESOURCES  
PLANNING  
TRAFFIC ENGINEERING  
CODE ENFORCEMENT



# Special Revenue Funds



Property  
Tax Funds



HCS Sales  
& Use Tax  
Allocation



Lodging  
Tax Funds



Tax  
Increment  
Financing  
Districts



Gas Tax  
Funds



Federal  
and State  
Forfeiture  
Funds



Corrections  
and Court  
Funds



Cemetery  
Sales and  
Care



Grant  
Funds



# FINANCIAL STRUCTURE

CONTINUED

## Capital Projects Funds

1990 Capital  
Projects Fund

2014 Capital  
Improvement Fund

Debt  
Service  
Fund



Enterprise  
Fund



WPC

Enterprise  
Fund



Sanitation

Fiduciary  
Funds





The background features a dark blue gradient with faint, semi-transparent financial charts. On the left, a line graph with circular markers trends upwards. In the center, a bar chart is partially visible with a line graph overlaid, showing data points with numerical labels like '183.102' and '154.178'. On the right, another line graph shows a peak with a label '2455'.

NATIONAL  
STATE  
LOCAL

# ECONOMIC DRIVERS

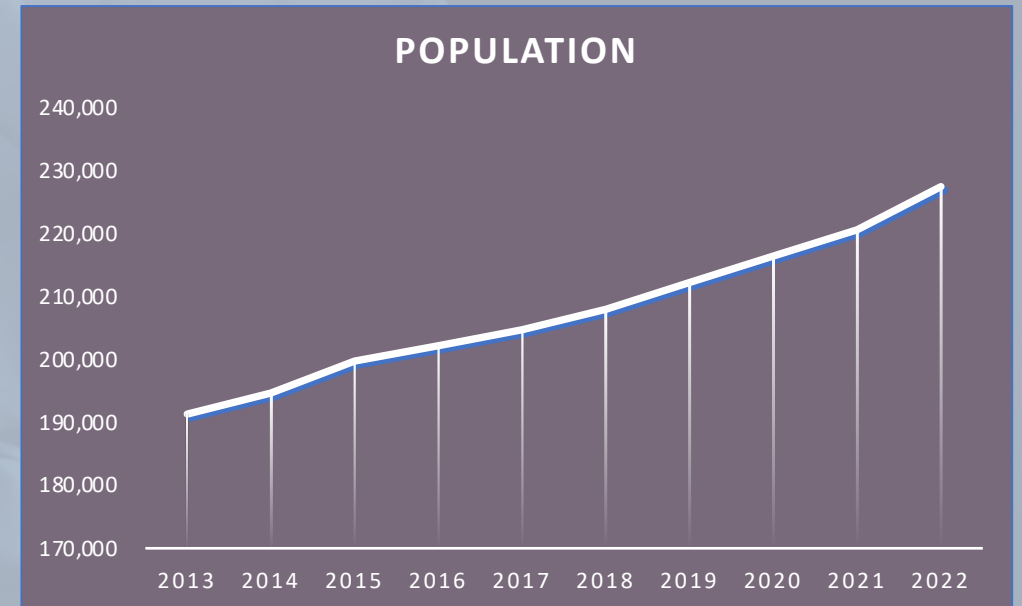


# HUNTSVILLE STATISTICS

<b>Fiscal</b>			
<b>Year</b>	<b>Population</b>		
<b>2013</b>	<b>191,346</b>		
<b>2014</b>	<b>194,702</b>	<b>3,356</b>	<b>1.8%</b>
<b>2015</b>	<b>199,764</b>	<b>5,062</b>	<b>2.6%</b>
<b>2016</b>	<b>202,250</b>	<b>2,486</b>	<b>1.2%</b>
<b>2017</b>	<b>204,736</b>	<b>2,486</b>	<b>1.2%</b>
<b>2018</b>	<b>208,016</b>	<b>3,280</b>	<b>1.6%</b>
<b>2019</b>	<b>212,350</b>	<b>4,334</b>	<b>2.1%</b>
<b>2020</b>	<b>216,441</b>	<b>4,091</b>	<b>1.9%</b>
<b>2021</b>	<b>220,632</b>	<b>4,191</b>	<b>1.9%</b>
<b>2022</b>	<b>227,529</b>	<b>6,897</b>	<b>3.1%</b>

## Unemployment Data

	<u>Local</u>	<u>State</u>	<u>National</u>
<b>2018</b>	<b>3.4%</b>	<b>3.8%</b>	<b>3.9%</b>
<b>2019</b>	<b>2.1%</b>	<b>2.8%</b>	<b>3.5%</b>
<b>2020</b>	<b>3.2%</b>	<b>6.1%</b>	<b>7.9%</b>
<b>2021</b>	<b>2.4%</b>	<b>3.2%</b>	<b>4.8%</b>
<b>2022</b>	<b>2.4%</b>	<b>2.6%</b>	<b>3.6%</b>



# STATISTICS

12-month percentage change, Consumer Price Index, s  
seasonally adjusted

Major categories

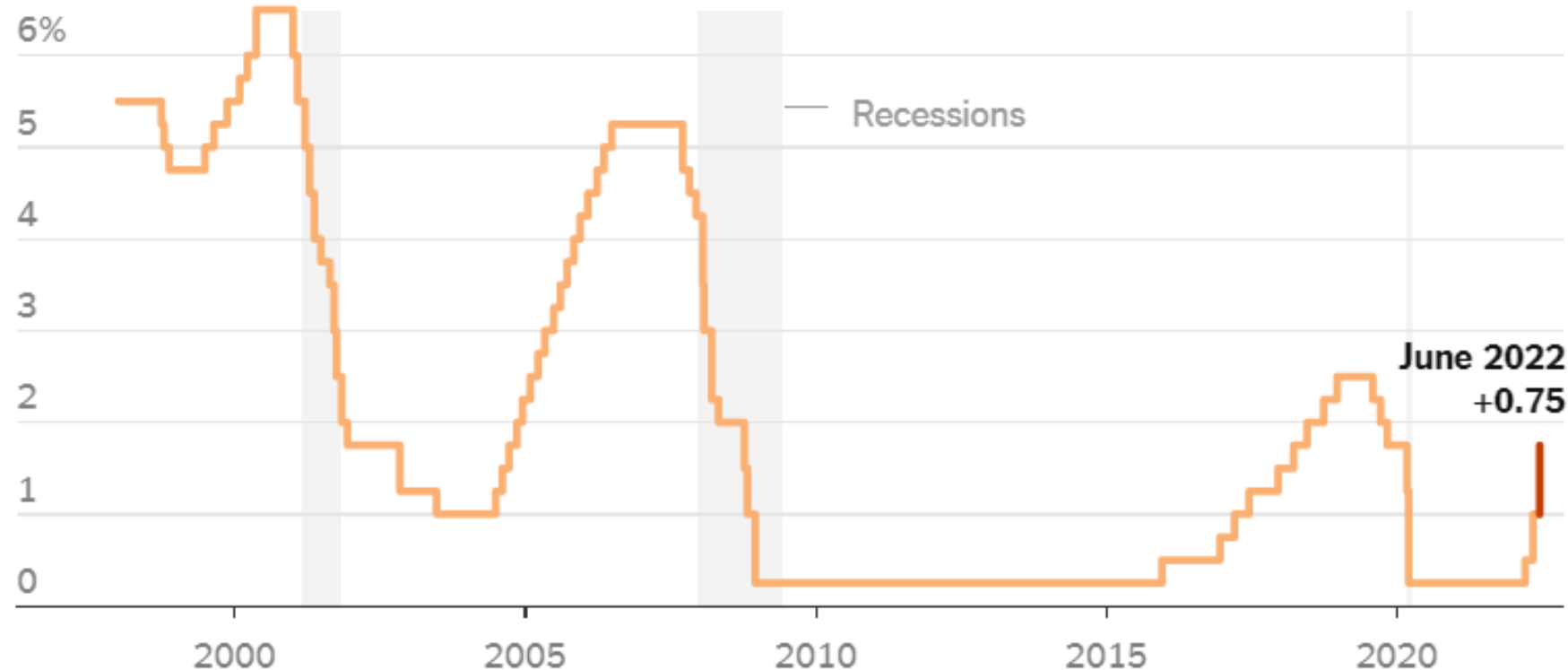
Click on columns to

12-month percentage change, Consumer Price Index, selected categories, not seasonally  
adjusted

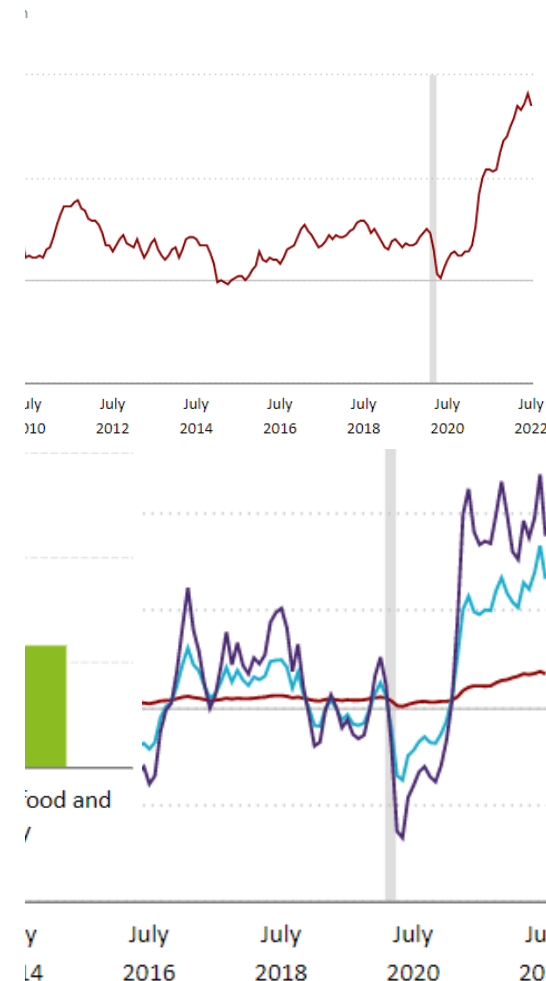
— All items  
— Food at home  
— Energy  
— Electricity  
— All items less food and energy  
— Apparel  
— Medical care commodities

— Food  
— Food away from home  
— Gasoline (all types)  
— Natural gas (pipel)  
— Commodities less food and energy com...  
— New vehicles  
— Services less energy services  
— Medical care services

Federal funds rate since January 1998



Rate is the federal funds target rate until Dec. 15, 2008, and thereafter it is the upper limit of the federal funds target rate range. • Source: The Federal Reserve • By The New York Times





# DRIVERS OF THE BUDGET:

Inflation

Cost of goods and services

Spend/churn in the COH economy. Citizens/Commercial

Labor Market

Attract and Retain

Workforce Development

Supply Chain Challenges

Delay in Equipment

Industrial

**FY23 BUDGET**





**SALES AND USE  
TAXES**

**PROPERTY  
TAXES**

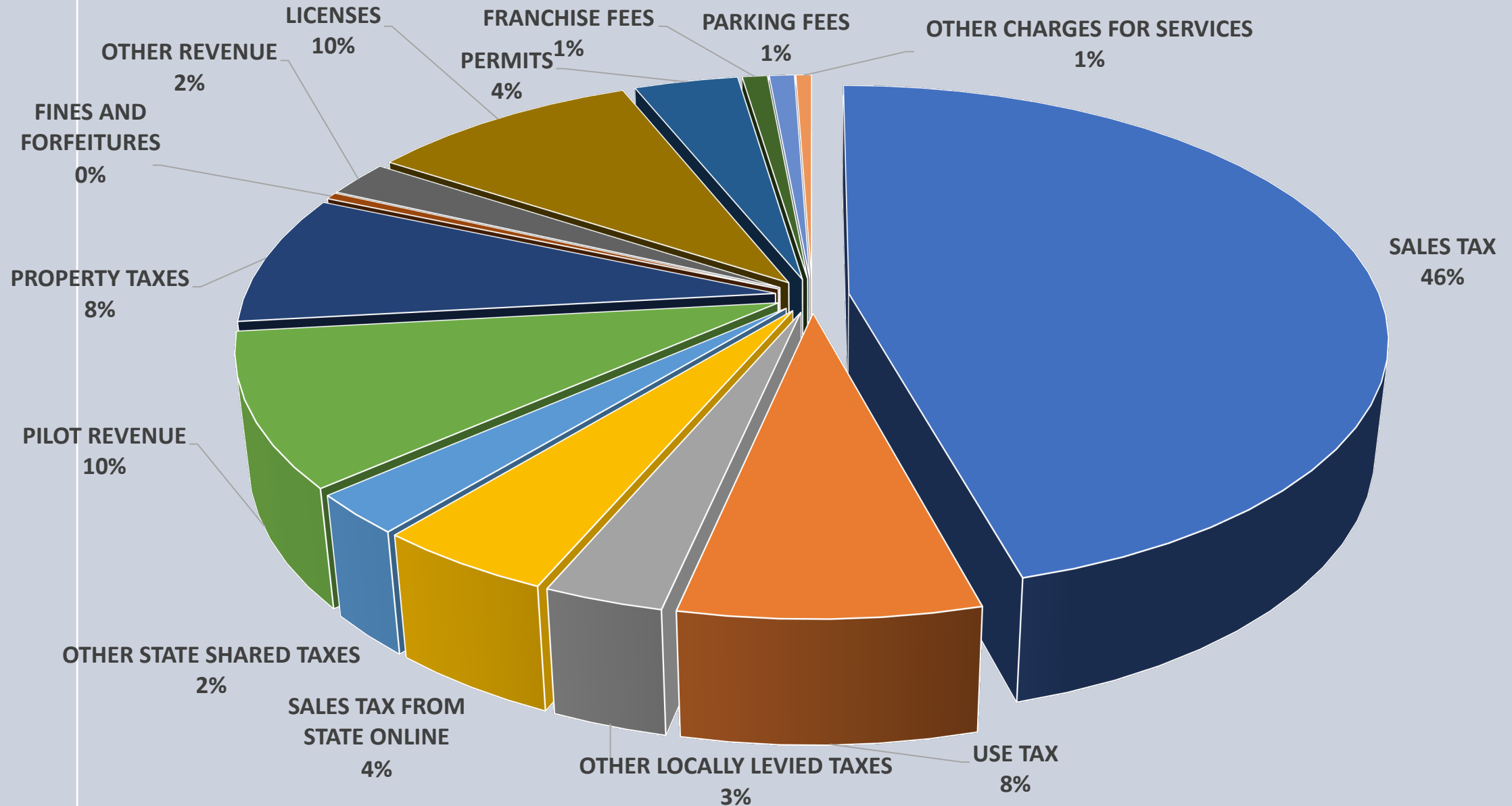
**LODGING TAXES**

**OTHER  
REVENUES**

# REVENUES

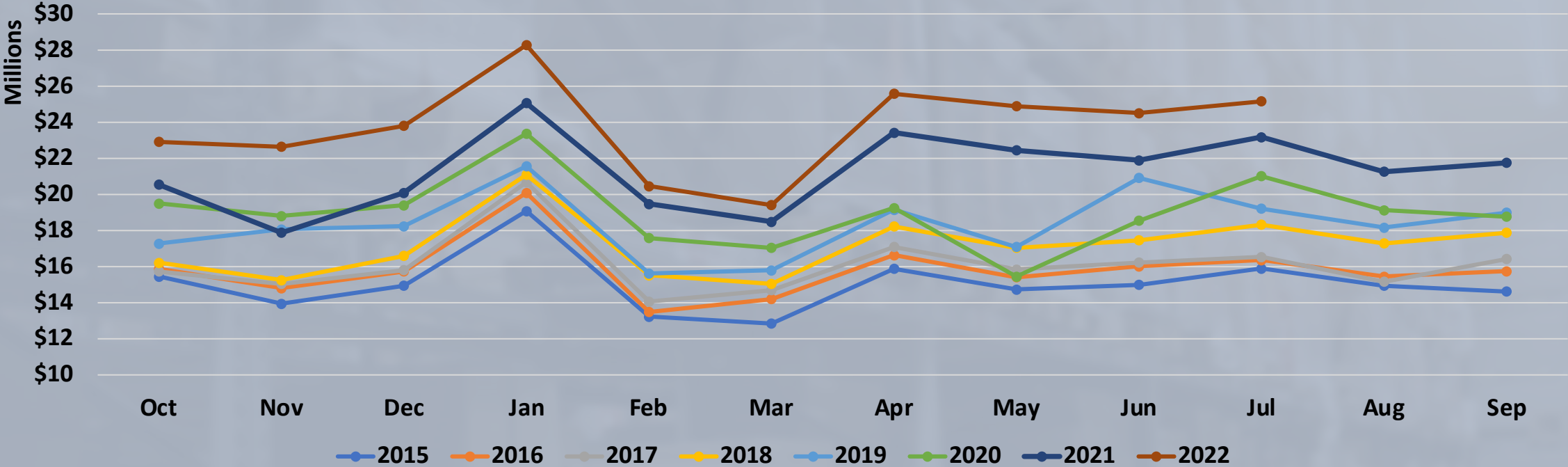


# GENERAL FUND REVENUE SOURCES



SALES  
AND  
USE  
TAXES

Sales and Use Tax Collection by Month  
Full 4.5% (Supports GF, School, Cap Proj)  
Fiscal Years 2015 - 2022



Sales Tax Rate – 9%

4% - State

½% - County

4.5% -City

3.5%

1.0% - 2014 Capital  
Improvement Fund

67.3% - General Fund

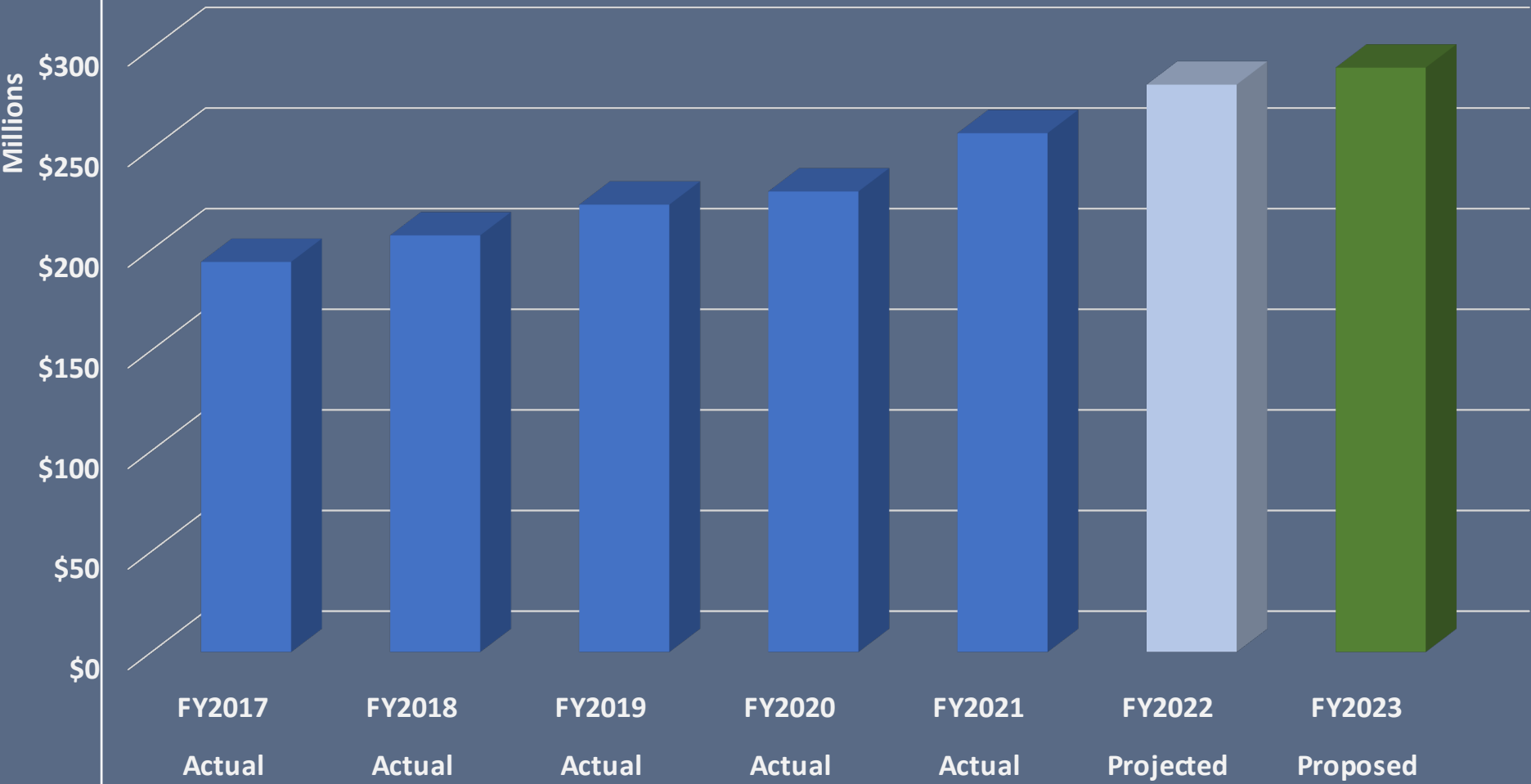
14.7% - Huntsville  
City Schools

18.0% - 1990 Capital  
Projects Fund



# Sales and Use Taxes

Sales and Use Taxes



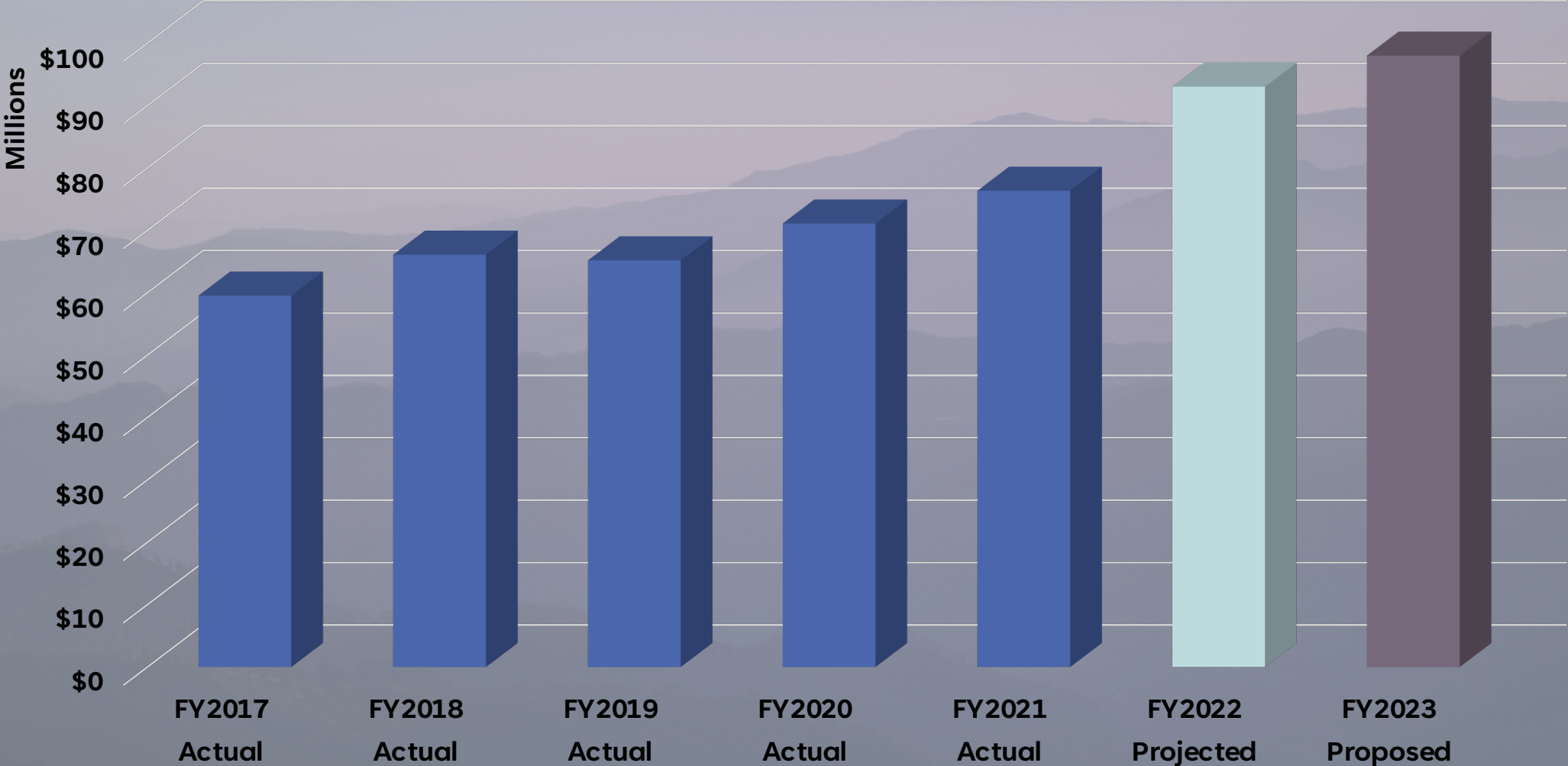
General Fund  
1990 Capital Proj  
Huntsville Schools  
2014 Capital Imp

FY 2023	
Proposed Budget	
\$	154,430,000
	41,270,000
	33,730,000
	61,000,000
	<hr/>
\$	290,430,000
	<hr/>

# AD VALOREM OR PROPERTY TAXES

## FY23 Proposed Budget

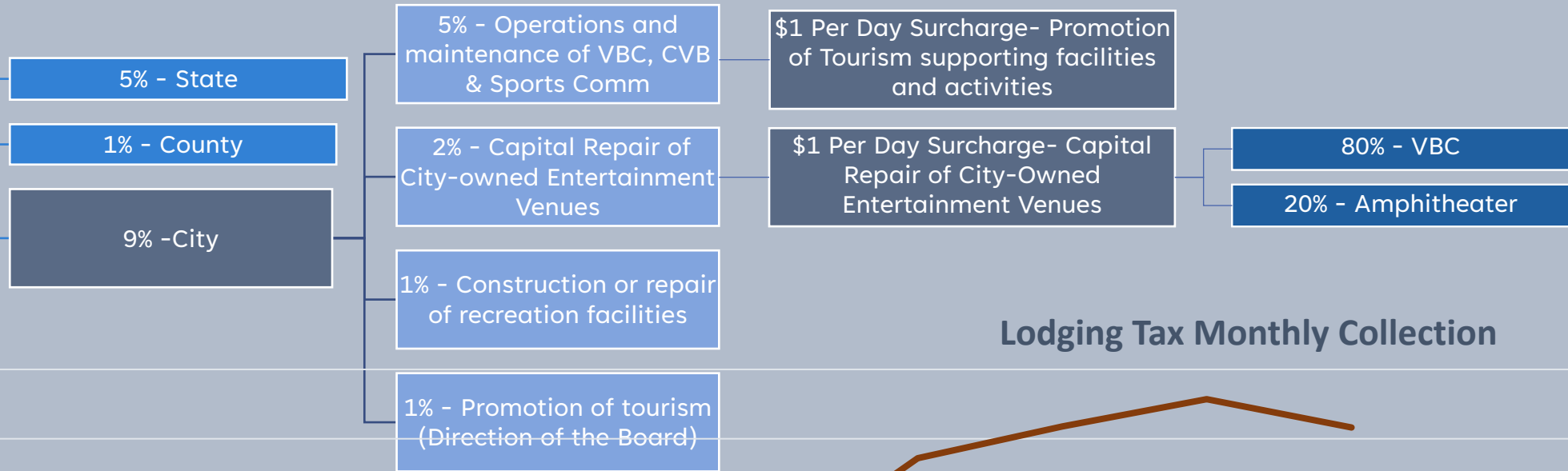
6.5 Mils- General Fund	\$23.5 Million
6.5 Mils- School Capital	\$23.5 Million
6.5 Mils- City Capital	\$23.5 Million
Tax Inc Fin Districts	\$28 Million



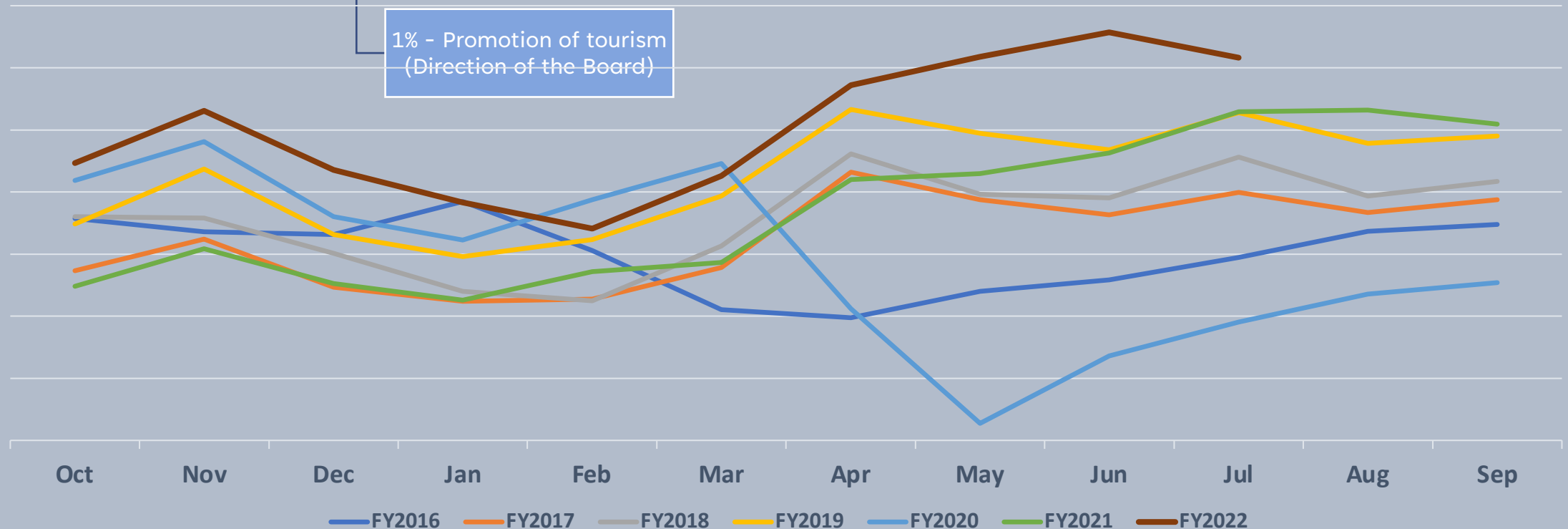


# LODGING TAX REVENUE

Lodging tax rate 15%

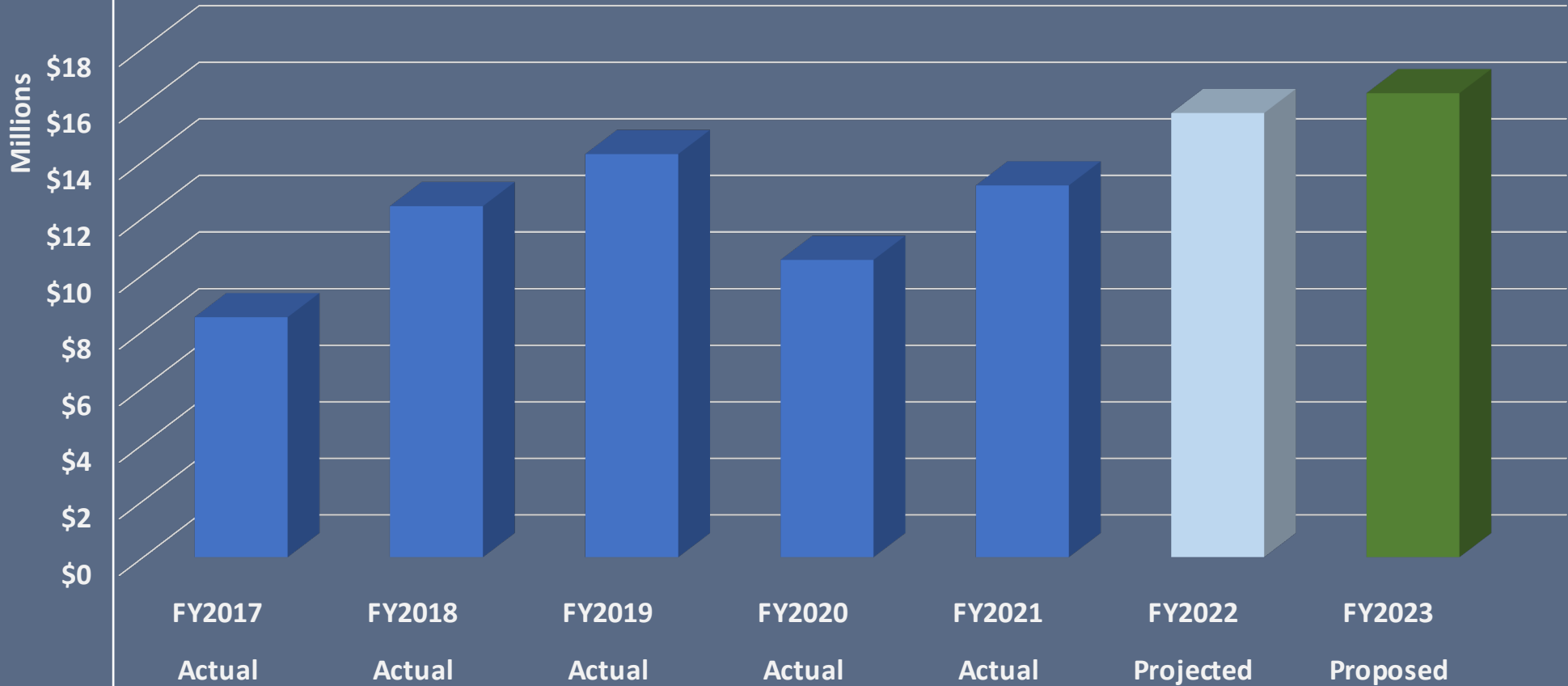


Lodging Tax Monthly Collection



# Lodging Tax Revenue

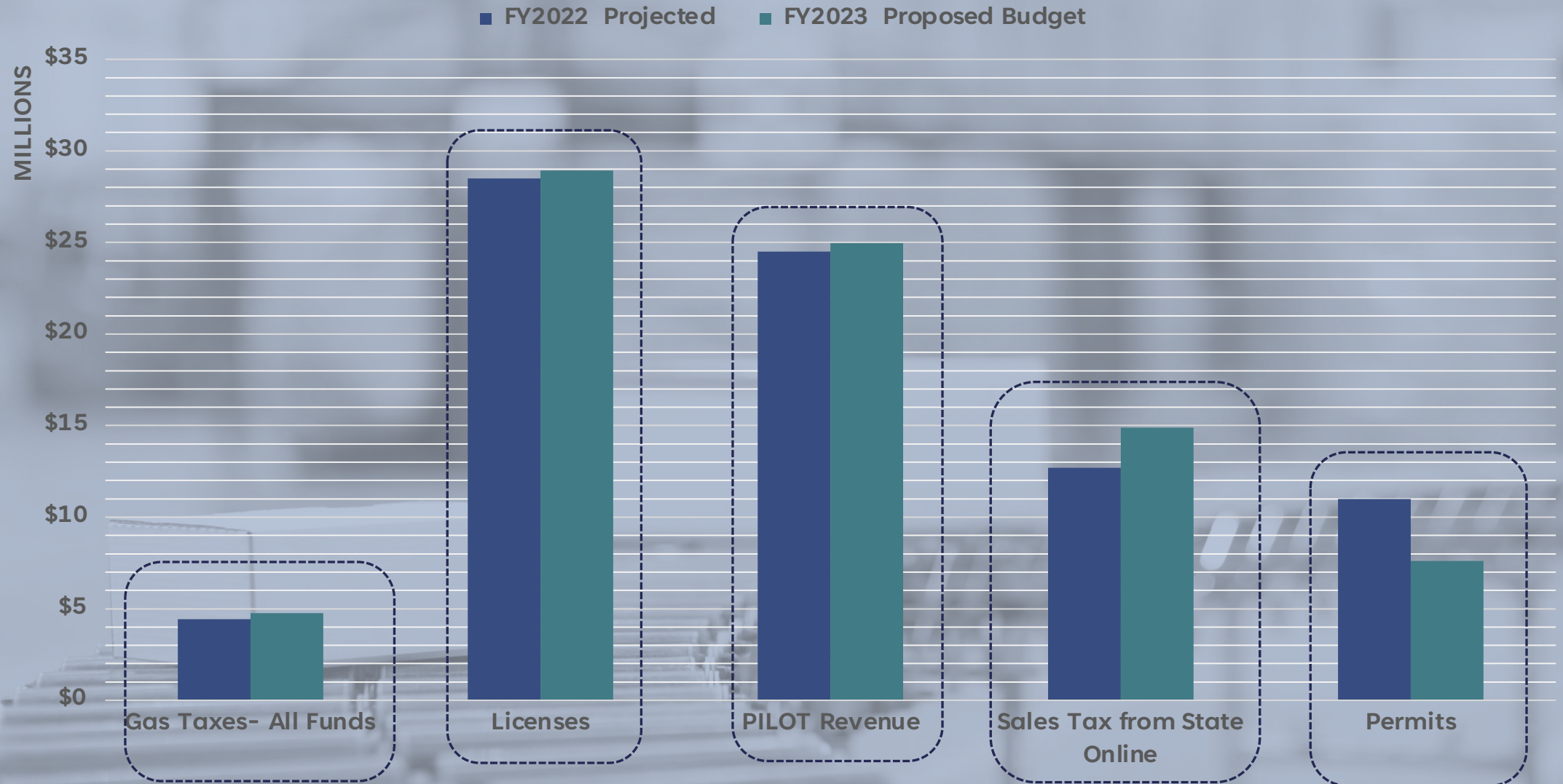
Lodging Taxes



FY 2023	
Proposed Budget	
VBC Operations	\$ 3,958,500
VBC Capital	2,511,469
HCVB	3,091,400
Sports Commission	490,100
Amphitheater	886,080
Parks and Recreation	1,508,000
Tourism Events Committee	1,508,000
	<u>\$ 13,953,549</u>



# OTHER REVENUE SOURCES

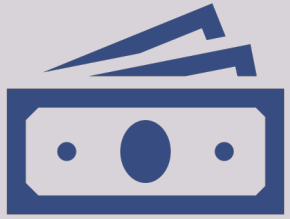




GRANTS

# REVENUES AND EXPENDITURES

# GRANT SNAPSHOT: FY22



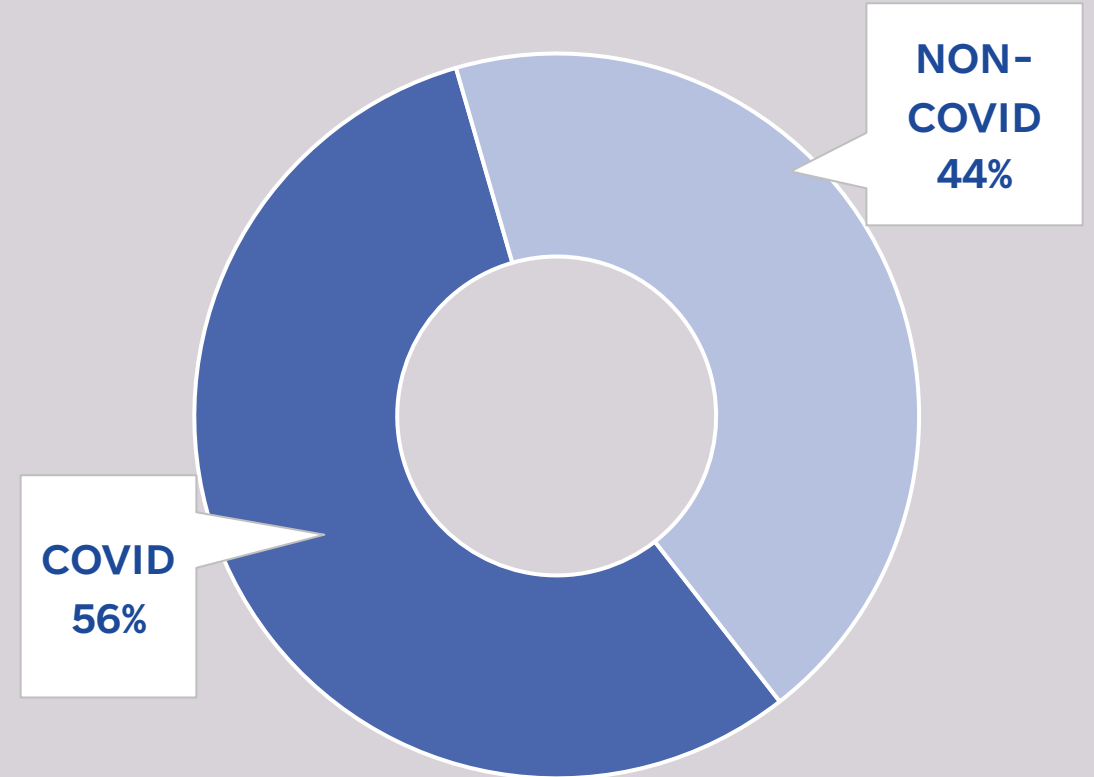
**\$89.1 Million**



**71 Active Grants**



**\$9.2 million**





# GRANTS: FACTS OR FICTION?



## FICTION

Grants are free, easy money

The City chooses which projects to fund.

If awarded once, the City is guaranteed to have the grant renewed.

## FACT

Almost all grants require application – often the procedures require detailed written narrative explaining goals and objectives, financial and grantee information.

Grants come with strict compliance parameters and steep penalties for non-compliance

Once funds are depleted, the grant is over; renewable grants not the norm

# FEDERAL STIMULUS GRANTS

Annual Recurring Grants  
One-Time Stimulus



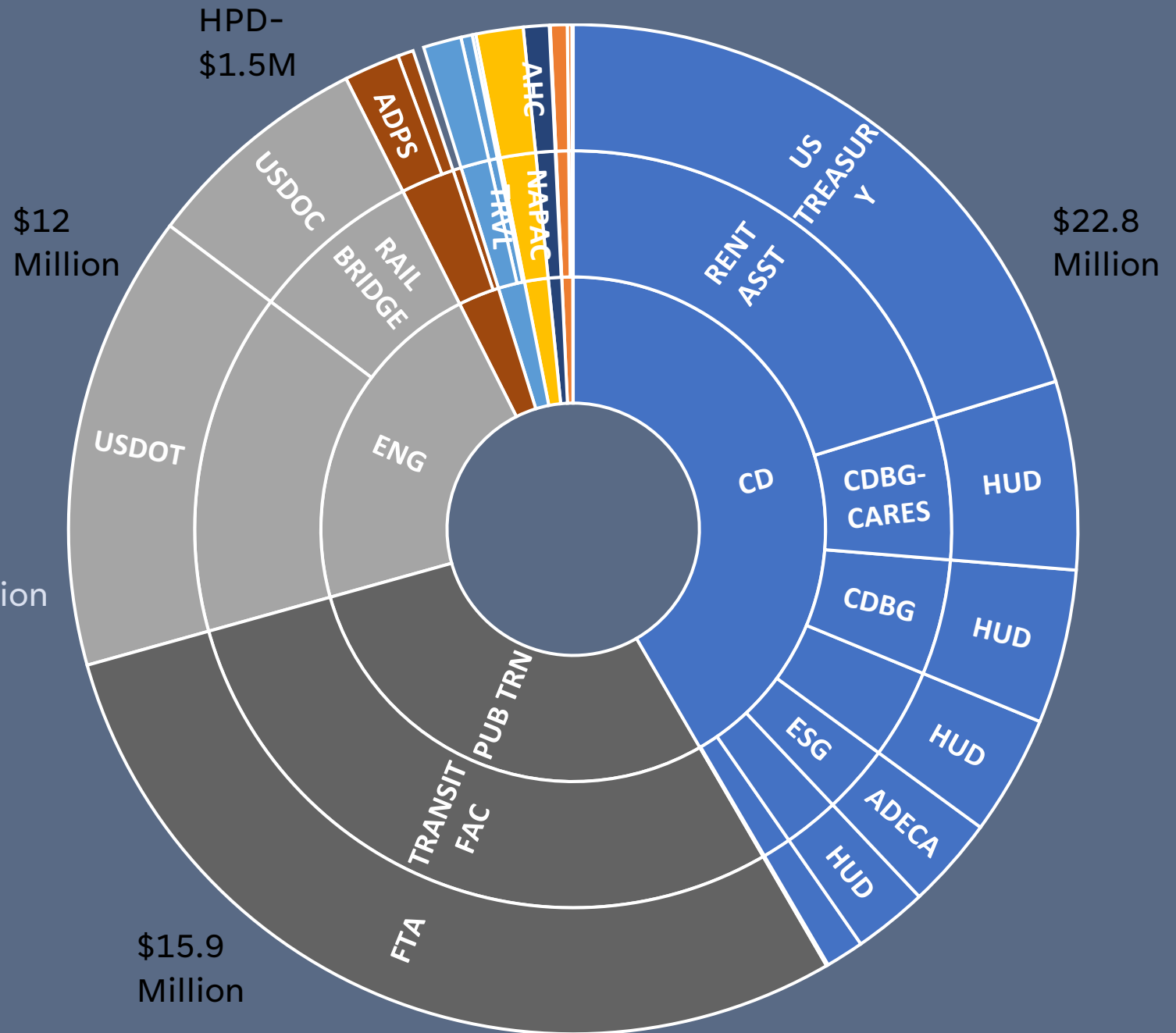
Grant Name	Funding Agency	Project Total
ARPA - SLFRF	US TREASURY DEPARTMENT	\$34,400,000
CDBG-CARES	US Department of Housing and Urban	\$1,800,000
CDBG-CARES (ALABAMA)	US Department of Housing and Urban	\$1,500,000
CHOICE NEIGHBORHOODS	US Department of Housing and Urban	\$1,300,000
COMMUNITY DEV. BLOCK GRANT (CDBG) 2021	US Department of Housing and Urban	\$1,400,000
COMMUNITY DEV. BLOCK GRANT (CDBG) 2022	US Department of Housing and Urban	\$1,300,000
CONTINUUM OF CARE HOMELESSNESS PROJECT	US Department of Housing and Urban	\$31,106
EMERGENCY RENTAL ASSISTANCE RELIEF PROGRAM	US Department of Treasury	\$6,600,000
EMERGENCY SOLUTIONS GRANT- (COVID)	Alabama Department of Economic and Community Affairs	\$1,600,000
HESG-20-022	US Department of Housing and Urban	\$1,600,000
HESG-21-016	US Department of Housing and Urban	\$500,000
URBAN DEVELOPMENT ACTION GRANT (UDAG)	US Department of Housing and Urban	\$670,356
US TREASURY EMERGENCY RENTAL ASSISTANCE RELIEF	US Department of Treasury	\$4,500,000
(ALABAMA) HOMELAND SECURITY GRANT	Alabama Emergency Management Agency	\$80,000
2020 STATE HOMELAND SECURITY GRANT (EMPG)	Alabama Department of Homeland	\$120,000
20FIL HOMELAND SECURITY GRANT	Alabama Department of Homeland	\$30,000
20Fila HOMELAND SECURITY GRANT	Alabama Department of Homeland	\$25,000
20LET HOMELAND SECURITY GRANT	Alabama Department of Homeland	\$32,000
9FIL HOMELAND SECURITY GRANT	Alabama Department of Homeland	\$38,000
9ICC HOMELAND SECURITY GRANT	Alabama Department of Homeland	\$3,000
9LET HOMLAND SECURITY GRANT	Alabama Department of Homeland	\$18,000
9LOC HOMELAND SECURITY GRANT	Alabama Department of Homeland Security	\$29,000
STRATEGIC NATIONAL STOCKPILE 2022	Alabama Department of Public Health	\$8,000
	US Department of Transportation	\$8,000,000
	US Department of Commerce	\$4,000,000
ge Trucks	Alabama Department of Economic and	\$829,000
(105 Grant)	US Environmental Protection Agency	\$665,000
	US Environmental Protection Agency	\$200,000
A Grant	US Environmental Protection Agency	\$61,750
4 2021	State of Alabama Executive Commission on	\$7,500
SHOWERS CENTER - LEARN TO SWIM PROGRAM 2022	State of Alabama Executive Commission on	\$7,500
2 NAPAC Forum Travel	Alabama Historical Commission	\$3,000
D - HIGHWAY	Alabama Department of Transportation	\$453,000
VEY OF MA	Alabama Historical Commission	\$13,200
LA SAFE ST	FBI	\$36,688
BAMA VIO	Alabama Department of Public Health	\$6,963
MBATING DOMESTIC VIOLENCE EXTENSION (CENSE	Alabama Law Enforcement Agency	\$44,000
IMPAIRED DRIVING CAMPAIGN (OFFICER OT) 2021	Northeast Alabama Traffic Safety Office	\$30,000
HUMINT TASK FORCE (OFFICER OT)	FBI	\$25,000
HIGH INTENSITY DRUG TRAFFICKING AREAS (HIDTA) (OFFICER	Alabama Department of Public Safety	\$323,000
CKING AREAS (HIDTA) (OFFICER	Alabama Department of Public Safety	\$365,086
CKING AREAS (HIDTA) (OFFICER	Alabama Department of Public Safety	\$292,300
CKING AREAS (HIDTA) (OFFICER	Drug Enforcement Agency	\$275,000
	Aftermath Services	\$1,000
T)	Northeast Alabama Traffic Safety Office	\$30,000
SICS LAB (OFFICER OT)	FBI	\$18,571
MULTIMODAL FACILITY - PHASE 2	Federal Transit Administration	\$3,400,000
TRANSIT MULTIMODAL FACILITY - RE-DESIGN & RENOVATION	Federal Transit Administration	\$12,500,000
		\$89,172,020



# FEDERAL STIMULUS GRANTS

## Not included:

- ARPA – SLFRF  
US Treasury - \$34.4 Million
- ALDOT – State Funding  
\$60+
- Restore our Roads 2





# FEDERAL GRANTS ON THE HORIZON

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- ARPA - American Rescue Plan Act Continued...
- IIJA - Infrastructure Investment and Jobs Act
- Inflation Reduction Act



DEPARTMENTAL  
SPENDING

# EXPENDITURES /EXPENSES

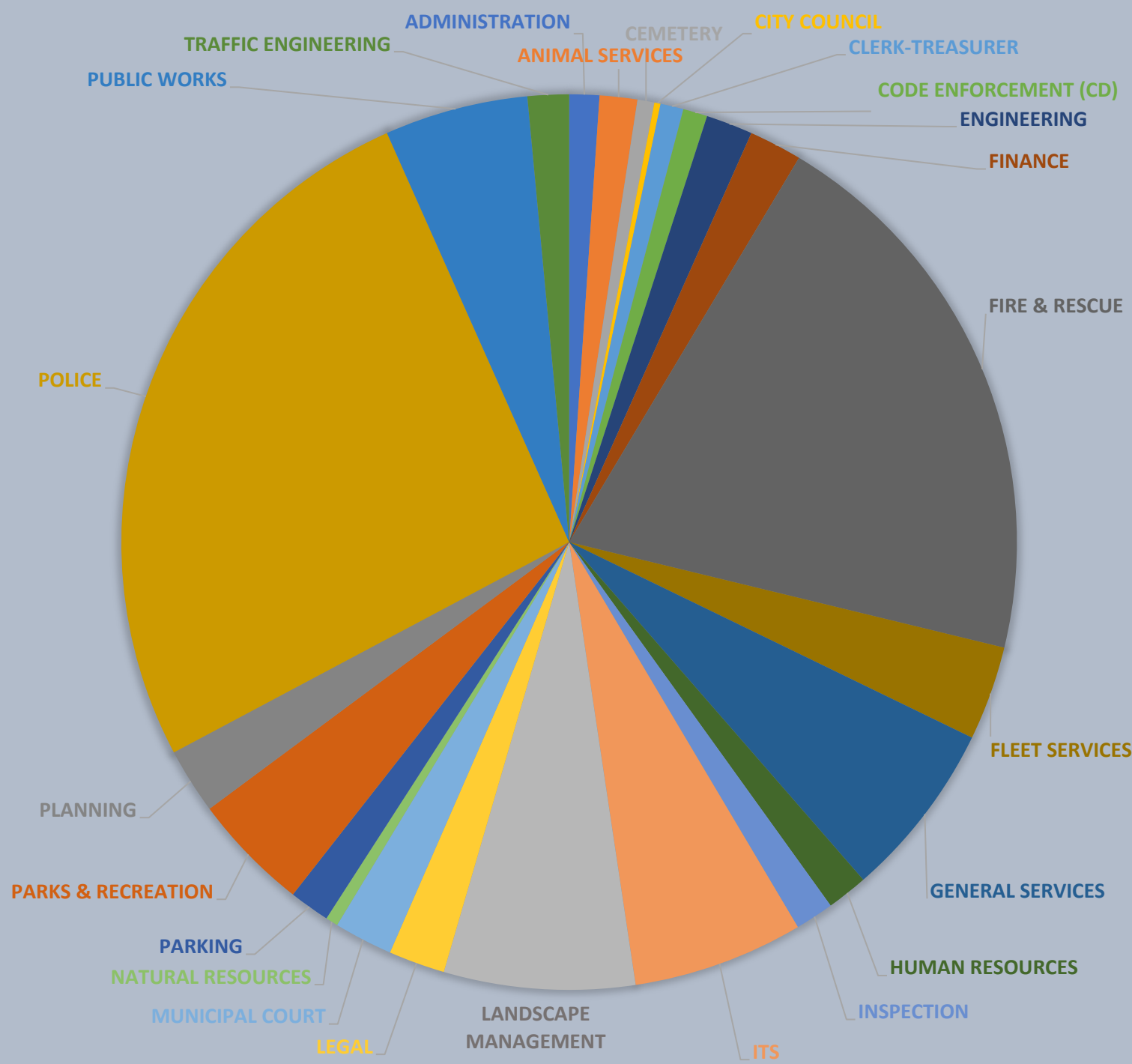
▶ 183.102

▶ 154.178

▶ 245.5

# FY23 DEPARTMENT SPENDING

ADMINISTRATION	\$	2,627,842
ANIMAL SERVICES	\$	3,295,622
CEMETERY	\$	1,474,401
CITY COUNCIL	\$	546,403
CLERK-TREASURER	\$	2,017,978
CODE ENFORCEMENT (CD)	\$	2,130,385
ENGINEERING	\$	4,090,003
FINANCE	\$	4,637,527
FIRE & RESCUE	\$	49,015,400
FLEET SERVICES	\$	8,255,853
GENERAL SERVICES	\$	15,529,977
HUMAN RESOURCES	\$	3,589,554
INSPECTION	\$	3,379,430
ITS	\$	14,943,823
LANDSCAPE MANAGEMENT	\$	16,715,631
LEGAL	\$	4,943,172
MUNICIPAL COURT	\$	5,137,232
NATURAL RESOURCES	\$	1,087,054
PARKING	\$	3,547,949
PARKS & RECREATION	\$	10,343,168
PLANNING	\$	5,752,796
POLICE	\$	63,340,594
PUBLIC WORKS	\$	12,566,112
TRAFFIC ENGINEERING	\$	3,614,857





AUTHORIZED  
STRENGTH



PERSONNEL  
LEVELS

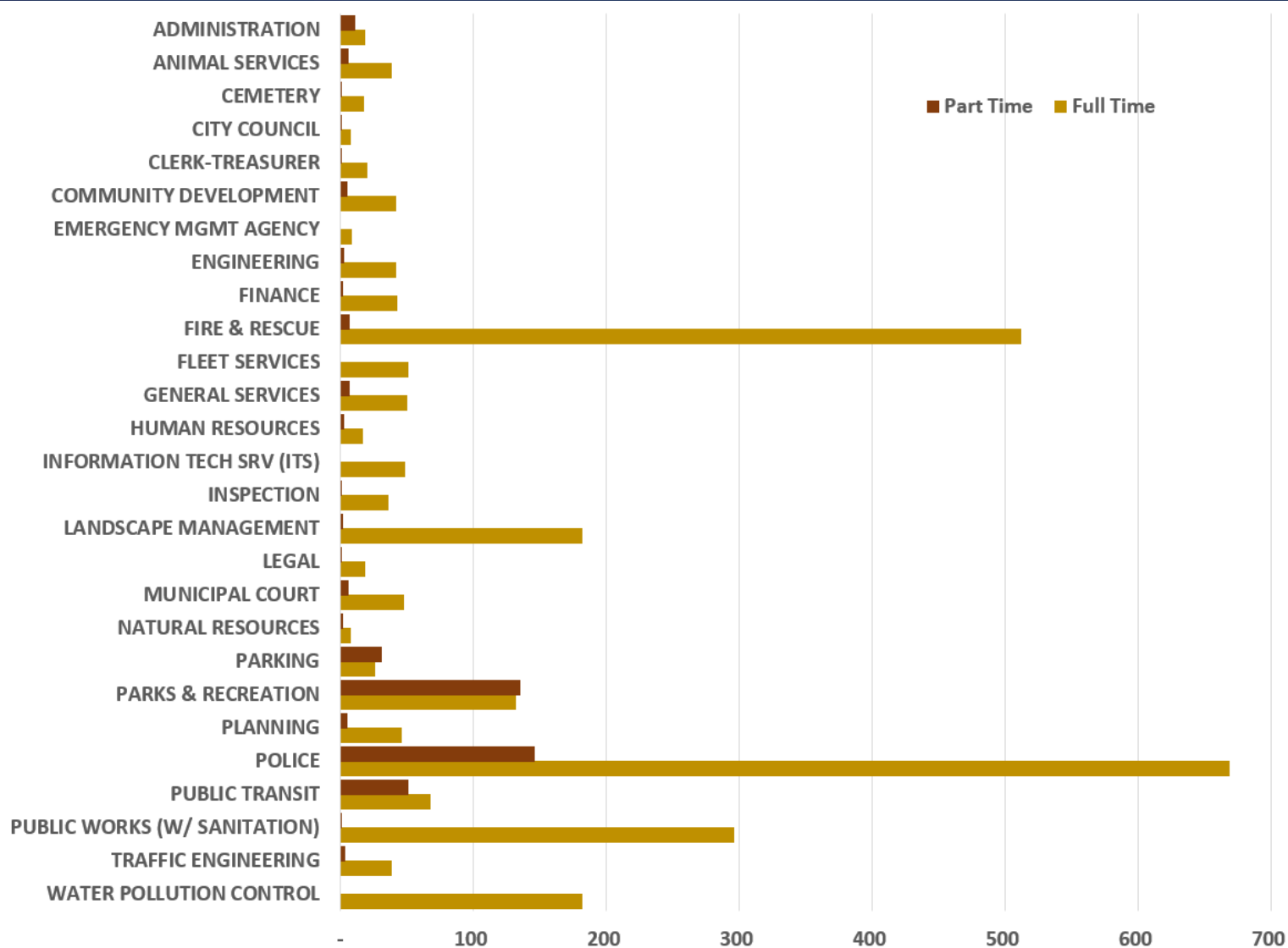
# EXPENDITURES /EXPENSES

▶ 183.102

▶ 154.178

▶ 245.5

# FY23 Authorized Strength



DEPARTMENTS	PROPOSED FY2023		
	FT	PT	TOTAL
ADMINISTRATION	19	11	30
ANIMAL SERVICES	39	6	45
CEMETERY	18	1	19
CITY COUNCIL	8	1	9
CLERK-TREASURER	20	1	21
COMMUNITY DEVELOPMENT	42	5	47
EMERGENCY MANAGEMENT AGENCY	9	-	9
ENGINEERING	42	3	45
FINANCE	43	2	45
FIRE & RESCUE	512	7	519
FLEET SERVICES	51	-	51
GENERAL SERVICES	50	7	57
HUMAN RESOURCES	17	3	20
INFORMATION TECH SERVICES (ITS)	49	-	49
INSPECTION	36	1	37
LANDSCAPE MANAGEMENT	182	2	184
LEGAL	19	1	20
MUNICIPAL COURT	48	6	54
NATURAL RESOURCES	8	2	10
PARKING	26	31	57
PARKS & RECREATION	132	135	267
PLANNING	46	5	51
POLICE	669	146	815
PUBLIC TRANSIT	68	51	119
PUBLIC WORKS (INCLUDES SANITATION)	296	1	297
TRAFFIC ENGINEERING	39	4	43
WATER POLLUTION CONTROL	182	-	182
GRAND TOTAL	2,670	432	3,102

DEPARTMENTS	ADOPTED FY2022		
	FT	PT	TOTAL
ADMINISTRATION	18	11	29
ANIMAL SERVICES	35	6	41
CEMETERY	17	1	18
CITY COUNCIL	8	-	8
CLERK-TREASURER	19	1	20
COMMUNITY DEVELOPMENT	42	5	47
EMERGENCY MANAGEMENT AGENCY	9	-	9
ENGINEERING	43	3	46
FINANCE	38	2	40
FIRE & RESCUE	473	5	478
FLEET SERVICES	51	-	51
GENERAL SERVICES	50	7	57
HUMAN RESOURCES	14	4	18
INFORMATION TECH SERVICES (ITS)	48	2	50
INSPECTION	35	-	35
LANDSCAPE MANAGEMENT	178	4	182
LEGAL	18	1	19
MUNICIPAL COURT	49	7	56
NATURAL RESOURCES	7	2	9
PARKING	26	31	57
PARKS & RECREATION	130	135	265
PLANNING	45	7	52
POLICE	644	140	784
PUBLIC TRANSIT	61	50	111
PUBLIC WORKS (INCLUDES SANITATION)	254	1	255
TRAFFIC ENGINEERING	39	4	43
WATER POLLUTION CONTROL	195	3	198
GRAND TOTAL	2,546	432	2,978

INCREASE/DECREASE IN POSITIONS			
DURING FY2022		PROPOSED FY2023	
ADD/DEL	AS OF 8/26/22	ADD/DEL	TOTAL PROPOSED
2	31	(1)	30
1	42	3	45
-	18	1	19
1	9	-	9
1	21	-	21
(1)	46	1	47
-	9	-	9
(1)	45	-	45
1	41	4	45
22	500	19	519
-	51	-	51
-	57	-	57
-	18	2	20
-	50	(1)	49
-	37	-	37
1	183	1	184
-	19	1	20
(2)	54	-	54
-	9	1	10
(1)	56	2	57
-	265	2	267
1	53	(2)	51
7	791	24	815
-	111	8	119
13	268	29	297
1	44	(1)	43
1	199	(17)	182
47	3,027	76	3,102

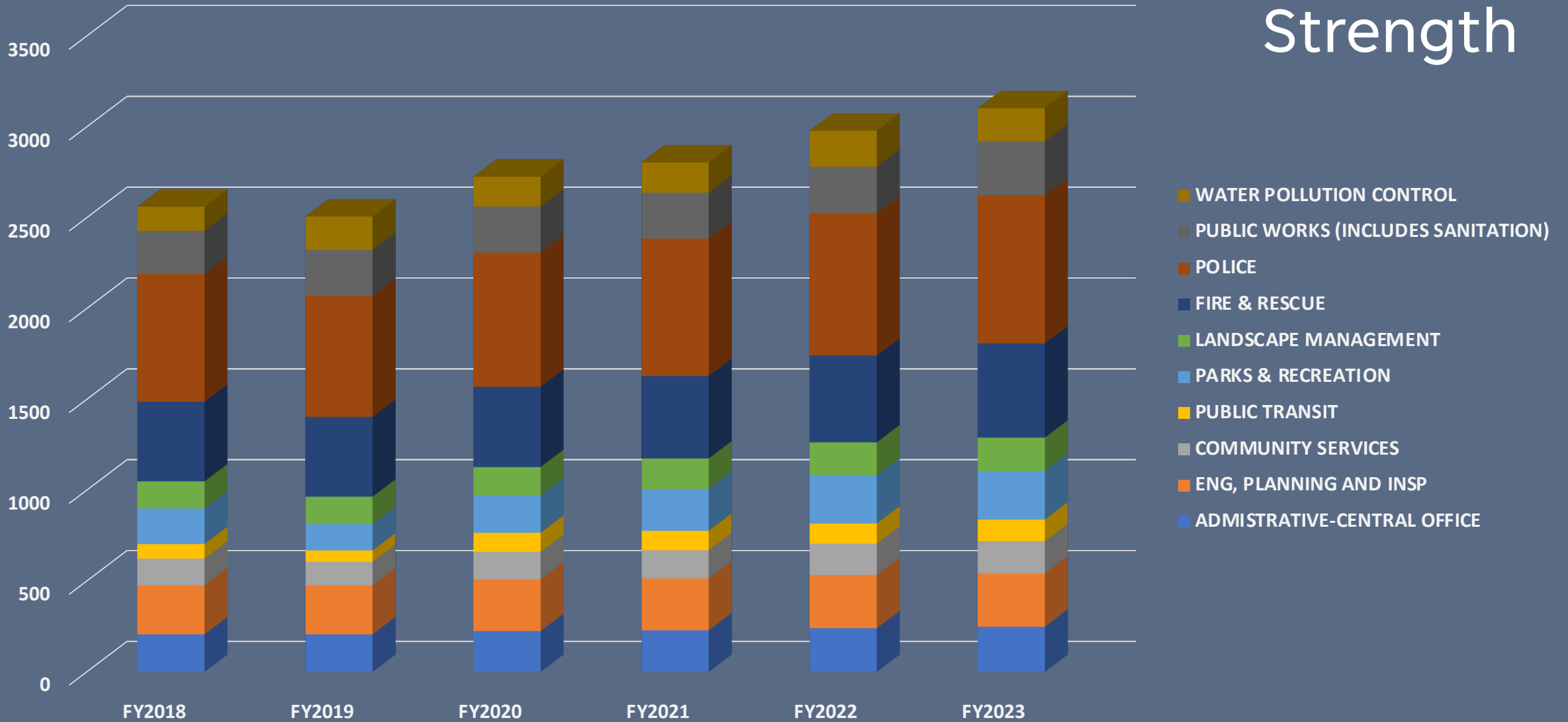
PROPOSED FY2023		
FT	PT	TOTAL
19	11	30
39	6	45
18	1	19
8	1	9
20	1	21
42	5	47
9	-	9
42	3	45
43	2	45
512	7	519
51	-	51
50	7	57
17	3	20
49	-	49
36	1	37
182	2	184
19	1	20
48	6	54
8	2	10
26	31	57
132	135	267
46	5	51
669	146	815
68	51	119
296	1	297
39	4	43
182	-	182
2,670	432	3,102

FY23  
Authorized  
Strength



# Authorized Strength

Authorized Strength -History



The background of the slide features a dark blue gradient with faint, semi-transparent financial charts. On the left, a line graph with circular markers trends upwards. In the center, a bar chart is visible with numerical values like 183.102 and 154.178. On the right, another line graph shows a peak with a value of 245.57.

HEALTH BENEFITS

ACTIVE EMPLOYEES  
RETIREES (OPEB)

EXPENDITURES  
/EXPENSES

# HEALTH CARE BENEFITS

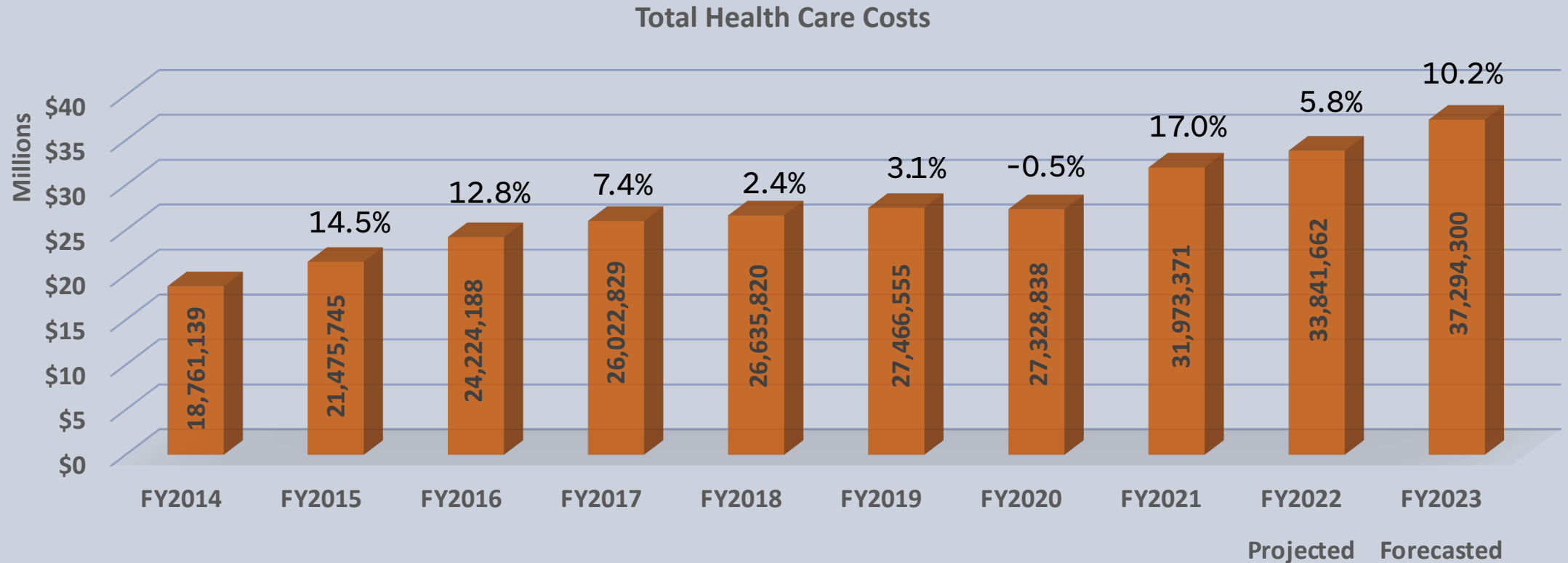
## ACTIVE EMPLOYEES AND RETIREES



Total enrollment in City Health Care Plans 5739.

Consist of 379 Retiree Contracts and 1951 Employee Contracts.

BCBS Projection of ~12% rise in total costs.





# HEALTH CARE BENEFITS

## ACTIVE EMPLOYEES AND RETIREES



- Health insurance is provided to the current employee and retiree and qualified beneficiaries at a cost.

Per policy:

47%

14%

- Active Employees are provided this at ~~15%~~ of the premium.
  - Retirees at ~~60%~~ of the retiree premium.
  - The City of Huntsville bears all the remaining cost.
- The City is self-insured. This means that the City of Huntsville pays all medical bills (less co-pays and deductibles) for all participants.

# HEALTH CARE BENEFITS

## ACTIVE EMPLOYEES AND RETIREES



BCBS - Blended Rate  
(includes Stop Loss)

Active  
Employees

Retirees

~~86%~~  
City ~~85%~~

~~14%~~  
Emp ~~15%~~

~~53%~~  
City ~~40%~~

~~47%~~  
Ret ~~60%~~

### BCBS Summary of Contract Year Projected Expenses

Projected Annualized Claims Expense	\$33,659,900
Projected Administrative Expense - Health Coverage	1,174,300
Projected Expenses - Benefit Carve Outs	21,000
Total Projected Contract Year Expense	<b>\$34,855,200</b>

### Additional Health Care Costs

Stop Loss Insurance	\$1,367,701
Cancer Ins - Firefighters	100,164
Behavioral Health	776,462
Other Costs	194,773
Total Other Costs	<b>\$2,439,100</b>

Grand Total **\$37,294,300**

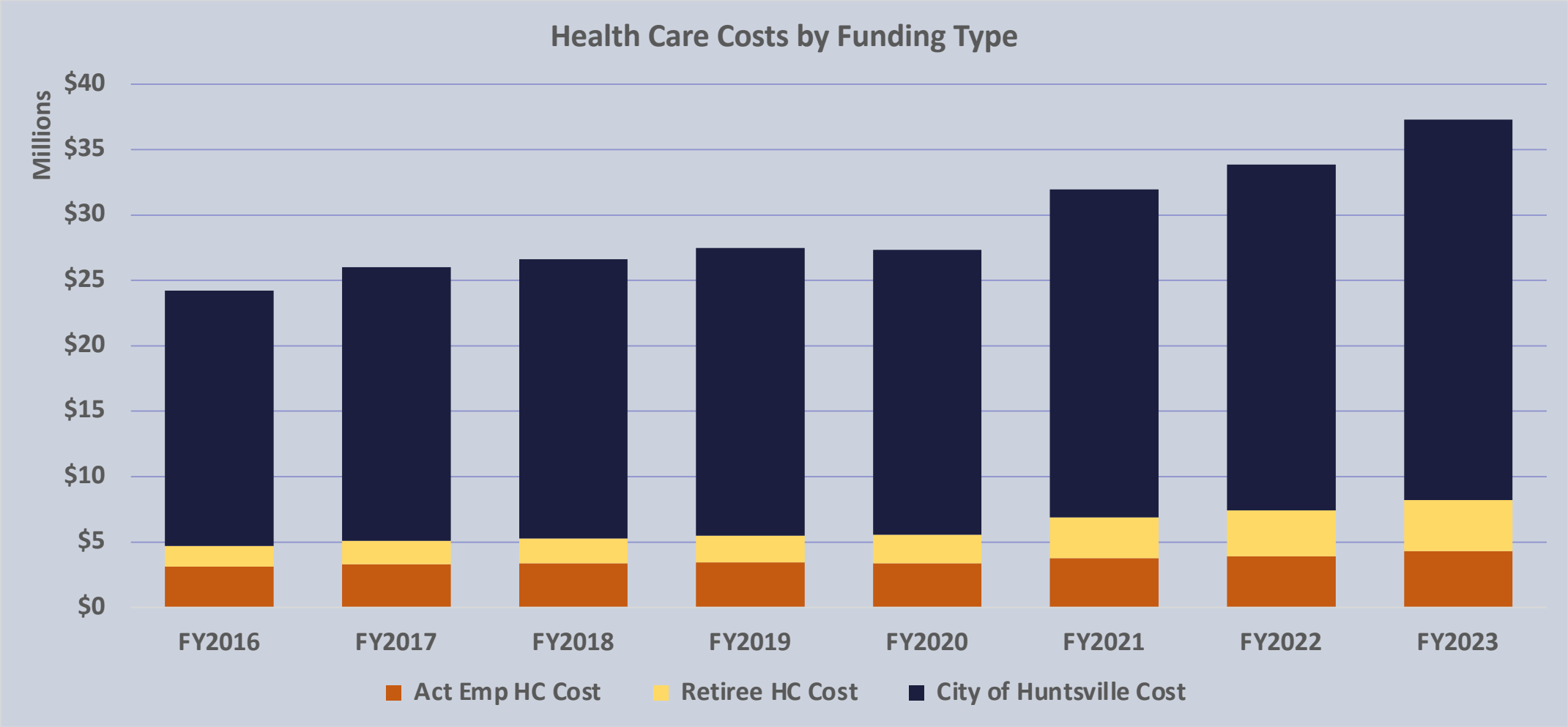
**Note: All Clinic Operational Costs - General Fund (City)**





# HEALTH CARE BENEFITS

## ACTIVE EMPLOYEES AND RETIREES





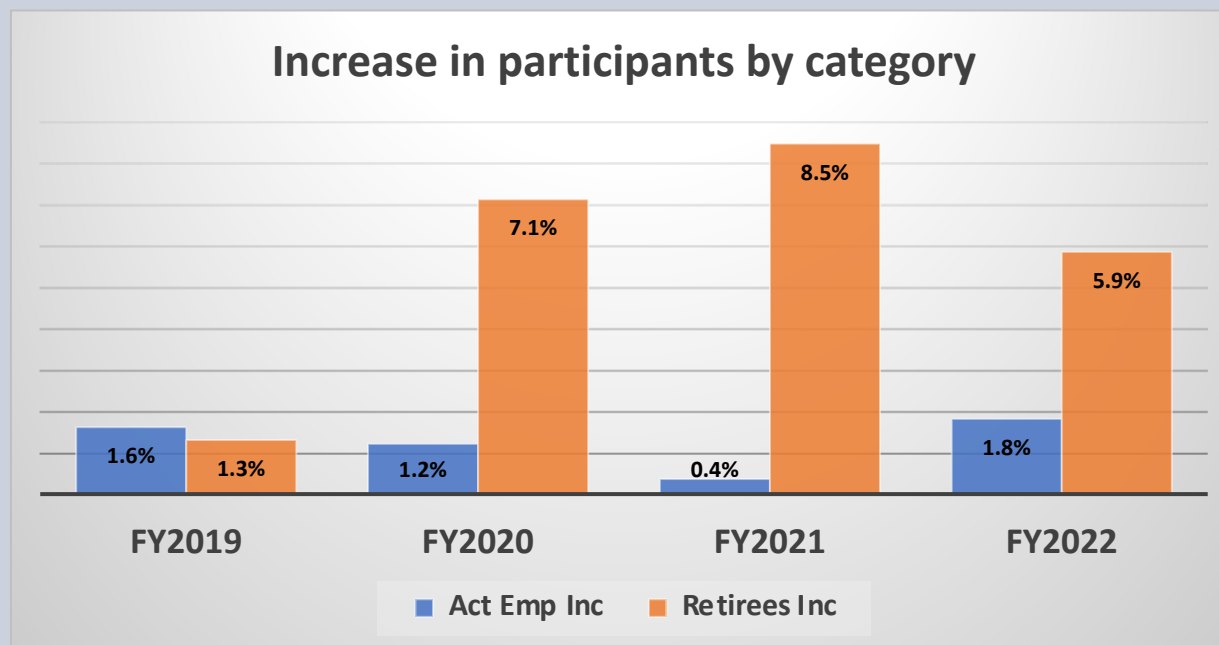


# HEALTH CARE BENEFITS

## ACTIVE EMPLOYEES AND RETIREES

### Number of Participants

	FY2018	FY2019	FY2020	FY2021	FY2022
Active Employees	1856	1886	1909	1916	1951
Retirees	304	308	330	358	379



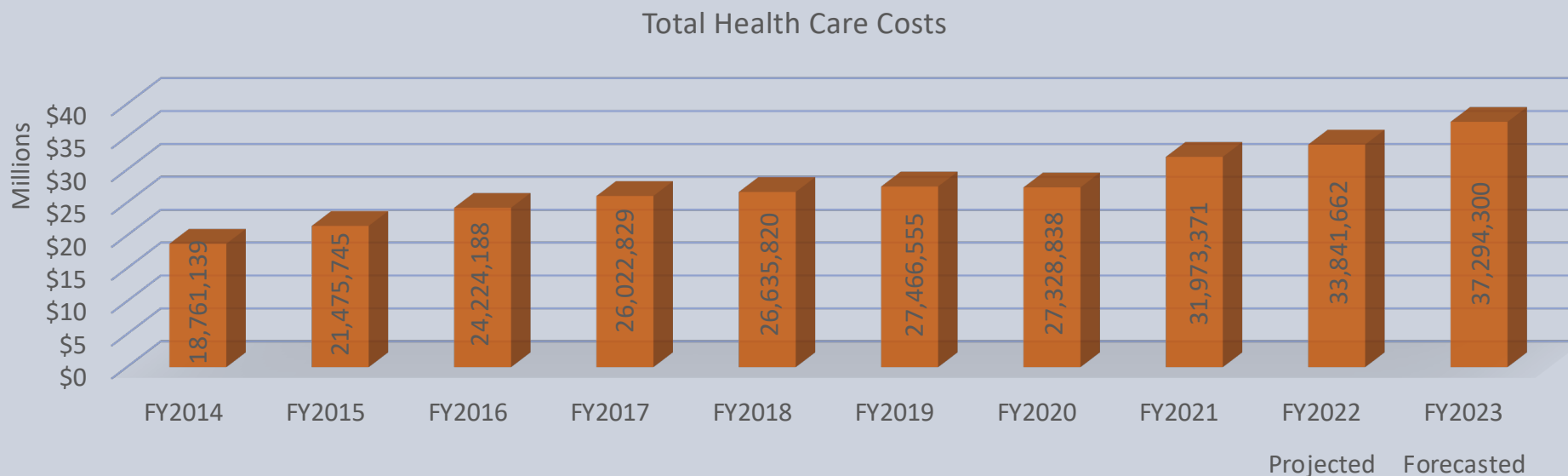


# HEALTH CARE BENEFITS

## ACTIVE EMPLOYEES AND RETIREES

### Annual % Increase of Actual Costs (Active Emp vs Retirees) over Prior Year

	Actual FY2017	Actual FY2018	Actual FY2019	Actual FY2020	Actual FY2021	Actual FY2022
Active Employees	6.4%	1.3%	2.5%	-2.1%	11.6%	11.4%
Retirees	<u>13.5%</u>	<u>8.1%</u>	<u>6.2%</u>	<u>7.7%</u>	<u>41.7%</u>	<u>13.2%</u>
	7.1%	6.8%	3.6%	9.9%	30.1%	1.8%



# HEALTH CARE BENEFITS

## ACTIVE EMPLOYEES AND RETIREES



Plan Type	Coverage		# of Contracts	Total BCBS <i>Per Month</i>	Cost to Emp/Ret	% of Total Cost
PPO	Employee	Emp	597	680.53	95.08	14.0%
	Emp/Sps	Emp	332	1,503.52	210.31	14.0%
	Emp/Child	Emp	191	1,122.24	157.19	14.0%
	Family	Emp	810	1,753.19	245.21	14.0%
HDPPO	Employee	Emp	15	624.58	83.03	13.3%
	Emp/Sps	Emp	5	1,380.81	184.00	13.3%
	Emp/Child	Emp	0	1,032.00	137.80	13.4%
	Family	Emp	1	1,609.20	214.27	13.3%
PPO	Employee	Ret	210	779.02	390.10	50.1%
	Emp/Sps	Ret	94	1,719.59	789.70	45.9%
	Emp/Child	Ret	22	1,281.12	587.61	45.9%
	Family	Ret	53	2,006.70	917.39	45.7%





# HEALTH CARE BENEFITS

## ACTIVE EMPLOYEES AND RETIREES

Plan			# of		Cost to	% of Total	Change Per Payperiod/Month
Type	Coverage		Contracts	Total BCBS	Emp/Ret	Cost	
Per Month							
PPO	Employee	Emp	597	680.53	95.08	14.0%	2.54
	Emp/Sps	Emp	332	1,503.52	210.31	14.0%	5.49
	Emp/Child	Emp	191	1,122.24	157.19	14.0%	4.11
	Family	Emp	810	1,753.19	245.21	14.0%	6.46
HDPPO	Employee	Emp	15	624.58	83.03	13.3%	3.34
	Emp/Sps	Emp	5	1,380.81	184.00	13.3%	7.30
	Emp/Child	Emp	0	1,032.00	137.80	13.4%	5.41
	Family	Emp	1	1,609.20	214.27	13.3%	8.54
PPO	Employee	Ret	210	779.02	390.10	50.1%	28.39
	Emp/Sps	Ret	94	1,719.59	789.70	45.9%	56.80
	Emp/Child	Ret	22	1,281.12	587.61	45.9%	42.01
	Family	Ret	53	2,006.70	917.39	45.7%	65.59

# COMPARING COLA TO HEALTH CARE INCREASE

## ACTIVE EMPLOYEES

**Change Per  
Payperiod**

---

\$

2.54

5.49

4.11

6.46

3.34

7.30

5.41

8.54

Average Pay for City Employee is around \$50,000 Annually

5% increase = \$ 2,500

\$6.46 for 26 PP = 168

\$ 2,332

**Net increase in pay.**

# RSA- Pensions

## History of Contribution Rates

10 Year History of City of Huntsville Contribution Rates

	Tier 1	Tier 2
<b>FY 2023</b>	<b>14.50%</b>	<b>12.71%</b>
FY 2022	14.25%	12.45%
FY 2021	14.09%	11.18%
FY 2020	14.33%	11.45%
FY 2019	14.40%	11.54%
FY 2018	13.38%	10.75%
FY 2017	13.53%	11.05%
FY 2016	13.62%	11.77%
FY 2015	14.01%	11.71%
FY 2014	13.92%	11.62%



# RSA- Pensions

## History of Contribution Dollars

10 Year History of City of Huntsville Contribution Dollars

	COH Contributions	Employee Contributions	Employees Enrolled in RSA	COH Contributions per Employee
<b>FY 2021</b>	<b>\$16,514,330</b>	<b>\$7,211,606</b>	<b>2353</b>	<b>\$7,018</b>
FY 2020	\$16,425,721	\$6,915,043	2443	\$6,723
FY 2019	\$16,175,028	\$6,641,609	2362	\$6,848
FY 2018	\$14,711,371	\$6,387,154	2296	\$6,407
FY 2017	\$14,454,647	\$6,087,380	2258	\$6,402
FY 2016	\$14,319,746	\$5,886,795	2207	\$6,488
FY 2015	\$15,526,233	\$6,147,328	2243	\$6,922
FY 2014	\$14,523,200	\$5,770,405	2209	\$6,575
FY 2013	\$12,571,573	\$5,384,402	2118	\$5,936
FY 2012	\$11,893,656	\$5,148,491	2109	\$5,639

OUTSIDE AGENCIES

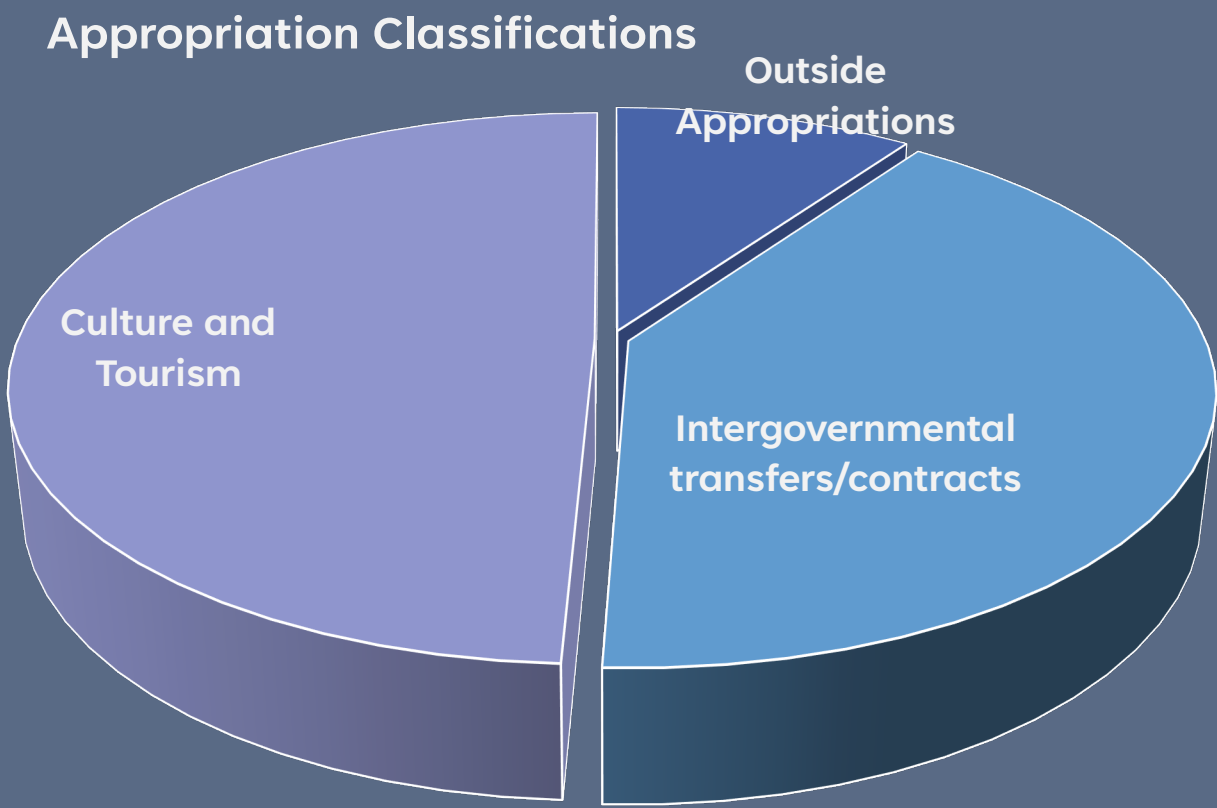
NONPROFITS

INTERGOVERNMENTAL  
AGENCIES/CONTRACTS

CULTURE/TOURISM

EXPENDITURES  
/EXPENSES

# FY23 Expenditures – Outside Appropriations



**Classifications**

**Outside Appropriations**

**Intergovernmental transfers/contracts**

**Culture and Tourism**

**Total Amounts**

**\$ 3,103,328**

**12,877,095**

**15,552,549**

**\$ 31,532,972**

**Funding Sources**

**General Fund**

**Liquor and Lodging Taxes**

**\$ 18,016,170**

**13,516,802**

**\$ 31,532,972**

# APPROPRIATIONS

OUTSIDE APPROPRIATIONS	Revised Budget FY 2022 \$	Proposed Budget FY 2023 \$
100 BLACK MEN OF GREATER HUNTSVILLE, INC.	-	10,000
BIG BROTHERS BIG SISTERS OF THE TENNESSEE VALLEY	25,000	30,000
BOYS & GIRLS CLUBS OF NORTH ALABAMA, INC.	110,000	150,000
BUSINESS TECHNOLOGY CENTER, INC. (BIZTECH)	83,000	83,000
CHRISTMAS CHARITIES YEAR ROUND	15,000	15,000
COMMUNITY ACTION AGENCY PARTNERSHIP	100,000	100,000
COMMUNITY FREE DENTAL CLINIC	36,414	100,000
DOWNTOWN HUNTSVILLE, INC.	90,000	90,000
FAMILY SERVICES, INC. (LIFT HOUSING, INC.)	11,210	10,000
FIRST STOP, INC.	149,876	184,239
GIRLS INC. OF HUNTSVILLE	15,000	15,000
GLOBAL TIES ALABAMA	30,000	30,000
HATCH HSV, INC.	90,000	90,000
HEALS, INC.	29,000	35,000
HISTORIC HUNTSVILLE FOUNDATION	-	30,000
HUNTSVILLE BALLET ASSOCIATION	40,000	40,000
HUNTSVILLE COMMUNITY WATCH	24,500	28,504
HUNTSVILLE EMERGENCY MEDICAL SERVICES, INC. (HEMSI)	300,000	-
HUNTSVILLE HOSPITAL FOUNDATION	25,000	25,000
HUNTSVILLE SYMPHONY ORCHESTRA ASSOCIATION	114,510	114,500
HUNTSVILLE-MADISON COUNTY RESCUE SQUAD	4,900	4,900
LEGAL SERVICES OF ALABAMA	46,000	46,000
MADISON COUNTY 310 BOARD	40,000	40,000
NASA/MARSHALL SPACE FLIGHT CENTER RETIREES ASSOC	-	50,000
NORTH ALABAMA HOMEBUILDERS ACADEMY	200,000	200,000
NORTH HUNTSVILLE BUSINESS ASSOCIATION	48,500	50,000
PARTNERSHIP FOR DRUG FREE COMMUNITY, INC.	90,990	90,990
SECOND MILE DEVELOPMENT, INC.	34,195	34,195
SINGING RIVER TRAIL - LAUNCH 2035	50,000	50,000
SOUTH HUNTSVILLE BUSINESS ASSOCIATION (MAIN STREET)	28,500	50,000
THE ARTS COUNCIL, INC. (DBA ARTS HUNTSVILLE)	450,000	500,000
THE ARTS COUNCIL, INC. (DBA ARTS HUNTSVILLE) CAPITAL	250,000	250,000
THE ARTS COUNCIL, INC. (DBA ARTS HUNTSVILLE) STAFFING	77,000	77,000
THE LAND TRUST FACILITIES PROJECT (10-YR)	200,000	200,000
THE LAND TRUST OF HUNTSVILLE AND NORTH ALABAMA, INC.	70,000	125,000
THE LEGACY CENTER, INC.	30,000	30,000
UNITED CEREBRAL PALSY OF HUNTSVILLE & TENNESSEE VALLEY	20,000	-
UNITED WAY	40,000	45,000
VILLAGE OF PROMISE, INC.	40,000	50,000
YMCA OF METROPOLITAN HUNTSVILLE (H'VILLE CHILD CARE CTR)	13,140	30,000
	<b>3,021,735</b>	<b>3,103,328</b>

INTERGOVERNMENTAL TRANSFERS AND CONTRACTS	Revised Budget FY 2022 \$	Proposed Budget FY 2023 \$
CHAMBER OF COMMERCE OF HUNTSVILLE/MADISON CO.	275,000	300,000
HUNTSVILLE CITY SCHOOLS, BOARD OF EDUCATION	55,000	55,000
HUNTSVILLE CITY SCHOOLS, BOARD OF EDUCATION CAPITAL	1,000,000	1,000,000
HUNTSVILLE HOSPITAL	150,000	150,000
HUNTSVILLE PUBLIC LIBRARY	5,000,000	5,217,681
HUNTSVILLE-MADISON COUNTY SENIOR CENTER, INC.	415,000	415,000
MADISION CO COMM (NEAVES-DAVIS CENTER FOR CHILDREN)	873,000	873,000
MADISON COUNTY - JAIL OPERATIONS	2,100,000	2,100,000
MADISON COUNTY HEALTH DEPARTMENT	1,335,000	1,335,000
THRIVE ALABAMA CAPITAL	200,000	200,000
WELLSTONE BEHAVIORAL HEALTH	861,414	861,414
WELLSTONE BEHAVIORAL HEALTH - JAIL DIVERSION PROGRAM	50,000	50,000
WELLSTONE BEHAVIORAL HEALTH CAPITAL	200,000	200,000
WELLSTONE BEHAVIORAL HEALTH STAFFING	120,000	120,000
	<b>12,634,414</b>	<b>12,877,095</b>

CULTURE AND TOURISM APPROPRIATIONS	Revised Budget FY 2022 \$	Proposed Budget FY 2023 \$
AL CONST VILLAGE-EARLYWORKS FAMILY OF MUSEUMS	700,000	700,000
AMPHITHEATER	729,600	886,080
BURRITT MUSEUM (93-21)	450,000	500,000
FANTASY PLAYHOUSE	200,000	200,000
HUNTSVILLE BOTANICAL GARDENS WELCOME CENTER	-	800,000
HUNTSVILLE BOTANICAL GARDENS WELCOME CENTER	400,000	400,000
HUNTSVILLE BOTANICAL GARDENS, INC. (93-21)	400,000	500,000
HUNTSVILLE CONVENTION & VISITORS BUREAU (12-365)	2,554,745	3,091,400
HUNTSVILLE MUSEUM OF ART (93-21)	725,000	900,000
HUNTSVILLE SPORTS COMMISSION (12-365)	405,021	490,100
HUNTSVILLE TENNIS CENTER BOARD OF CONTROL (93-21)	250,000	250,000
U.S. SPACE & ROCKET CENTER FOUNDATION (93-21)	325,000	325,000
VON BRAUN CENTER - CAPITAL (17-456)	2,062,624	2,511,469
VON BRAUN CENTER - OPERATING (12-365)	3,271,319	3,958,500
WEEDEN HOUSE MUSEUM (93-21)	40,000	40,000
	<b>12,513,308</b>	<b>15,552,549</b>



The background features a dark blue gradient with faint, semi-transparent financial charts. On the left, a line graph with circular markers trends upwards. In the center, a bar chart is partially visible with a line graph overlaid. On the right, another line graph with circular markers is shown. Various numerical values are scattered throughout, including '183.102', '154.178', and '2455'.

**WATER POLLUTION  
CONTROL**

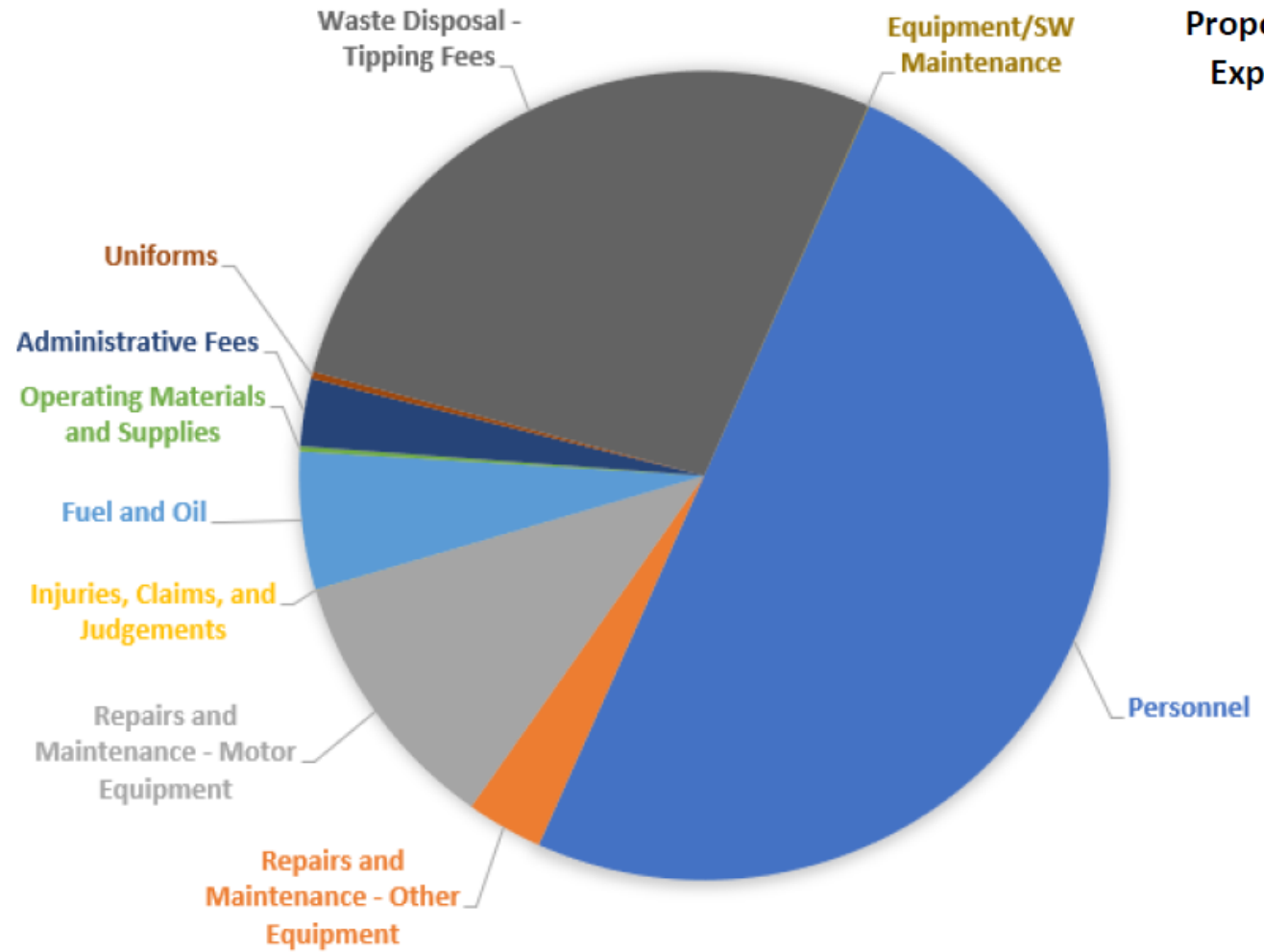
**SANITATION**

# ENTERPRISE FUNDS



# SANITATION – PUBLIC WORKS DEPARTMENT

City of Huntsville  
Sanitation Division  
Proposed Operating  
Expenses Budget  
FY2023





# SANITATION – PUBLIC WORKS DEPARTMENT

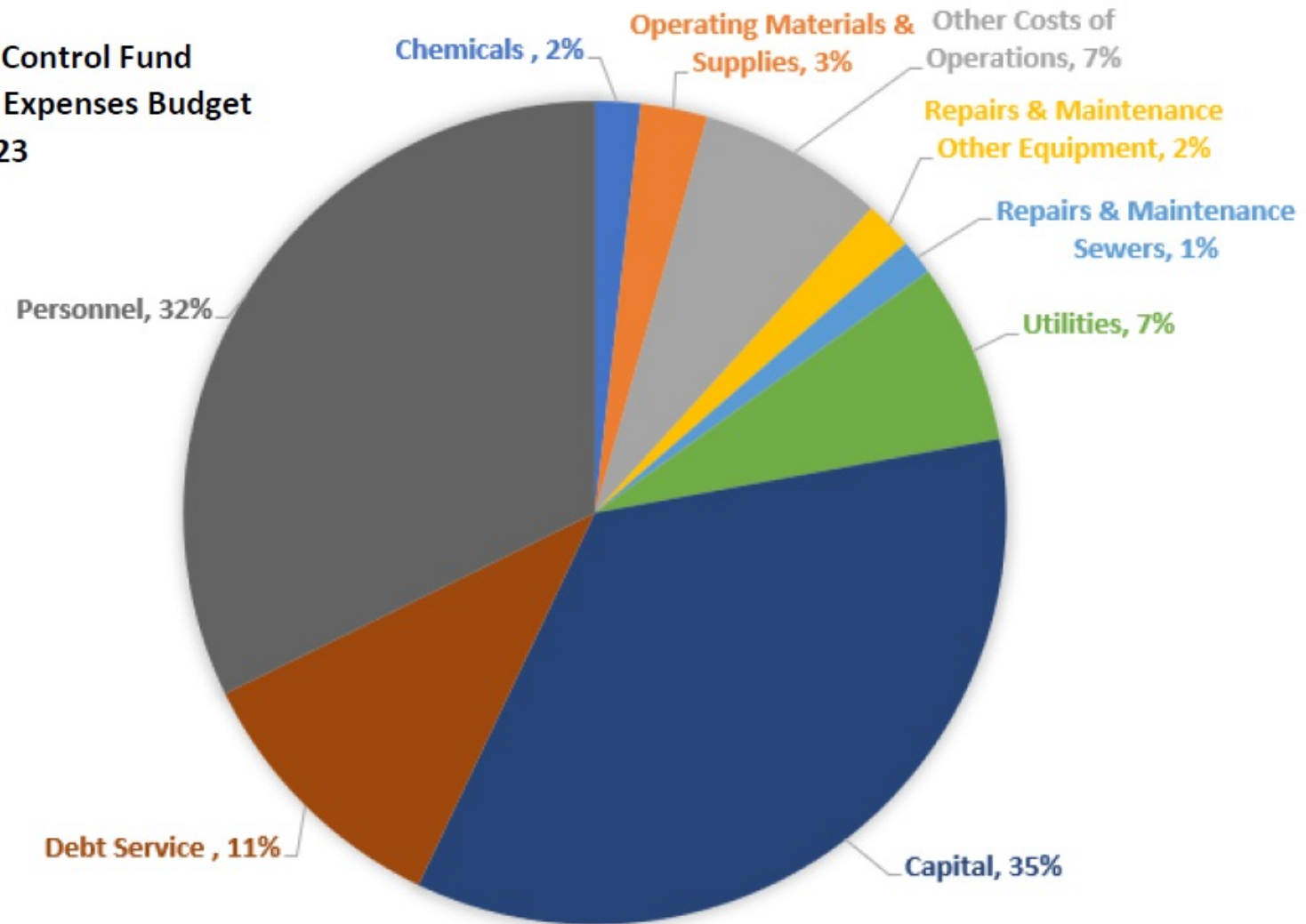
	Proposed Budget FY2023 \$	
<b>OPERATING REVENUES &amp; OFS</b>		
Charges for services	14,000,000	
Other financing sources	2,369,502	←
<b>Total operating revenues &amp; OFS</b>	<b>16,369,502</b>	
<b>OPERATING EXPENSES</b>		
Personnel	8,190,402	
Operating	8,179,100	
Capital	-	←
<b>Total operating expenses</b>	<b>16,369,502</b>	
Operating income (loss)	-	

# WATER POLLUTION CONTROL

	<u>Proposed Budget FY2023</u> \$	
<b>OPERATING REVENUES</b>		
Charges for services	43,256,200	←
Intergovernmental	-	
Other	23,800	
<b>Total operating revenues</b>	<b>43,280,000</b>	
<b>OPERATING EXPENSES</b>		
Expenses	22,821,740	
Capital Improvements *	14,668,648	
Debt Payments *	4,497,902	←
<b>Total operating expenses</b>	<b>41,988,290</b>	
Operating income (loss)	<u>1,291,710</u>	
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Interest income	-	
Interest Expense	(1,291,364)	
Miscellaneous revenue (expense)	-	
<b>Total nonoperating revenues (expenses)</b>	<b>(1,291,364)</b>	
Income (loss) before contributions and transfers	<u>345</u>	
Change in net position	<u>345</u>	



Water Pollution Control Fund  
Proposed Operating Expenses Budget  
FY2023



WATER POLLUTION CONTROL

The background features a dark blue gradient with a faint, stylized line graph and bar chart. The line graph has several data points connected by lines, with some points labeled with numbers like 2455, 154.178, and 183.102. The bar chart consists of several vertical bars of varying heights.

# CAPITAL IMPROVEMENT FUNDS

1990 CIP  
2014 CIP

# QUESTIONS?



Penny L. Smith, CPA, CGFM

Director of Finance

City of Huntsville, AL