

Proposed Annual Budget

Including Capital Improvement Funds

Mayor Tommy Battle



City of Huntsville, Alabama

Fiscal Year 2023

Beginning October 1, 2022

City Council

Bill Kling, Jr.

Jennie Robinson

John Meredith

Devyn Keith

Frances Akridge

Proposed Annual Budget

The City of Huntsville, Alabama

For the Fiscal Year Beginning October 1, 2022

City Administration and Departments

Tommy Battle, Mayor

John Hamilton, City Administrator	Shane Davis, Urban and Economic Development
Karen Sheppard, Animal Services	Randy Cunningham, Inspection
Tara Sloan, Cemetery	Brian Walker, Landscape Management
Kenneth Benion, Clerk Treasurer	Trey Riley, Legal
Kelly Schrimsher, Communications	Lonzo Robinson, Municipal Court
Scott Erwin, Community Development	Scott Cardno, Natural Resources
Kenny Anderson, Diversity, Equity and Inclusion	Quisha Bryant, Parking and Public Transit
Jeffrey Birdwell, Emergency Management	James Gossett, Parks and Recreation
Kathy Martin, Engineering	Thomas Nuñez, Planning
Penny Smith, Finance	Dennis Madsen, Planning
Howard McFarlen, Fire and Rescue	Kirk Giles, Police
Ricky Wilkinson, General Services	Chris McNeese, Public Works
Byron Thomas, Human Resources	Nicholas Nene, Traffic Engineering
Bill Steiner, Information Technology Services	Shane Cook, Water Pollution Control

Prepared by the City of Huntsville Finance Department

Penny L. Smith, CPA, CGFM, CGMA, Director of Finance

Rachel Biggs, MAcc, CPA, Assistant Director of Finance

Jennifer Hershey, Budget Manager

Kim Thigpen, Payroll Manager

Stacy Noblitt, Finance Administrative Manager

Whitney Gentry, Grants Manager

Lorrie Perry, Accountant III



HUNTSVILLE

Tommy Battle
Mayor

September 8, 2022

Dear City Council Members:

For your consideration, the City of Huntsville Proposed Annual Budget for Fiscal Year 2023 is presented. This budget represents the continuing commitment of our city government to provide quality services to a growing community while meeting the challenges ahead.

In 2022, Huntsville was given the coveted title of “Best Place to Live in the United States” by U.S. News & World Report. Attributes such as job market, housing affordability, quality of life, desirability, and net migration allowed the City to top this prestigious list. Rankings like these affirm our commitment to provide a healthy, thriving economy and vibrant community. This same commitment is displayed in the 2023 budget.

This budget reflects the growth in tax base, both in type and size of businesses. Our economy has seen a continued rise in spending levels. Since May of 2021, the City has had a surge in sales tax revenue as the population returned to enjoying all the restaurants, parks, and entertainment Huntsville has to offer. Additionally, we have seen an increase in construction to meet the demand in housing, commercial, and industry in our area. While the City has received the benefits of increase in revenue, we remain aware of the potential for sudden shifts in the financial stability of the current economic environment, as seen in the continued growth in gas prices and cost of goods and services, coupled with pressures in the current labor market.

Huntsville has seen multiple eating and entertainment venues open across the City. Downtown, Stovetown, and MidCity are just a few of our destinations which have benefitted from new businesses and increased population. The opening of the City’s Orion Amphitheater earlier this year was a splash and placed Huntsville on the map as a destination for music. The City continues to see a steady rise in hotel room rentals which create increased tax revenue from the many visitors (and citizens) enjoying an evening of entertainment. The Von Braun Center revealed some of its much-anticipated renovations this past summer. Investing in these venues nurtures our economy and provides momentum as hotels, offices, and apartments clamor to move in alongside these hubs.

Along with all the growth, comes demands from our community on City services. This budget meets that demand. Every Department came to the table with new ideas and ways to meet challenges and solve problems. They look at each aspect of their work and see the small details, while not forgetting the bigger picture. Some departmental highlights included in this budget are additional Public Work construction crews which address the large and small drainage, sidewalk and potholes projects around the City; increase in personnel and operational expenditures in Fire & Rescue for upgrades in radio equipment, and to prepare

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for the new Fire Station; additional funding to address motor equipment repairs and maintenance due to the supply shortage of vehicles and parts; and the co-responder program through Huntsville Police Department in partnership with mental health agencies continues to be fully-funded.

Commutes and ease of travel around Huntsville remain at the forefront of my mind. Resurfacing budgets will be expanded in this budget to meet existing capacity. Signal and intersection improvements continue to be addressed and expansion or widening of our arterial roadways. We will also continue with planned phases at many parks and recreational spaces across the City: the next phases to the Sandra Moon Complex, John Hunt Park, and a recreation center on Martin Rd (West) are in this budget, along with many other leisure improvements.

Supporting the substantial expansion of the City through programs, infrastructure, and facilities is good, but it is the employees that serve our community daily that make such growth possible. We have included a 5% cost of living salary increase in this budget. They are our most important asset, and we commend all the work they continue to provide in our City.

Taking care of our employees into retirement is a commitment I take seriously. We have seen the cost of healthcare rise in recent years, especially in the retiree population. We meet the demand of this increase in cost in this budget. While the employees pay a small portion of the premiums, the City is committed to meet the remaining amounts to see that these plans are fully-funded.

As always, I present to you a balanced budget. This budget meets the goals and objectives demanded by a growing City and is designed to continue to meet the expectations of a fast-paced, progressive City with enough flexibility to react to the continued economic uncertainty. I hope this book will be helpful as we introduce and walk you through the City's financial plan for the upcoming fiscal year.

Sincerely,



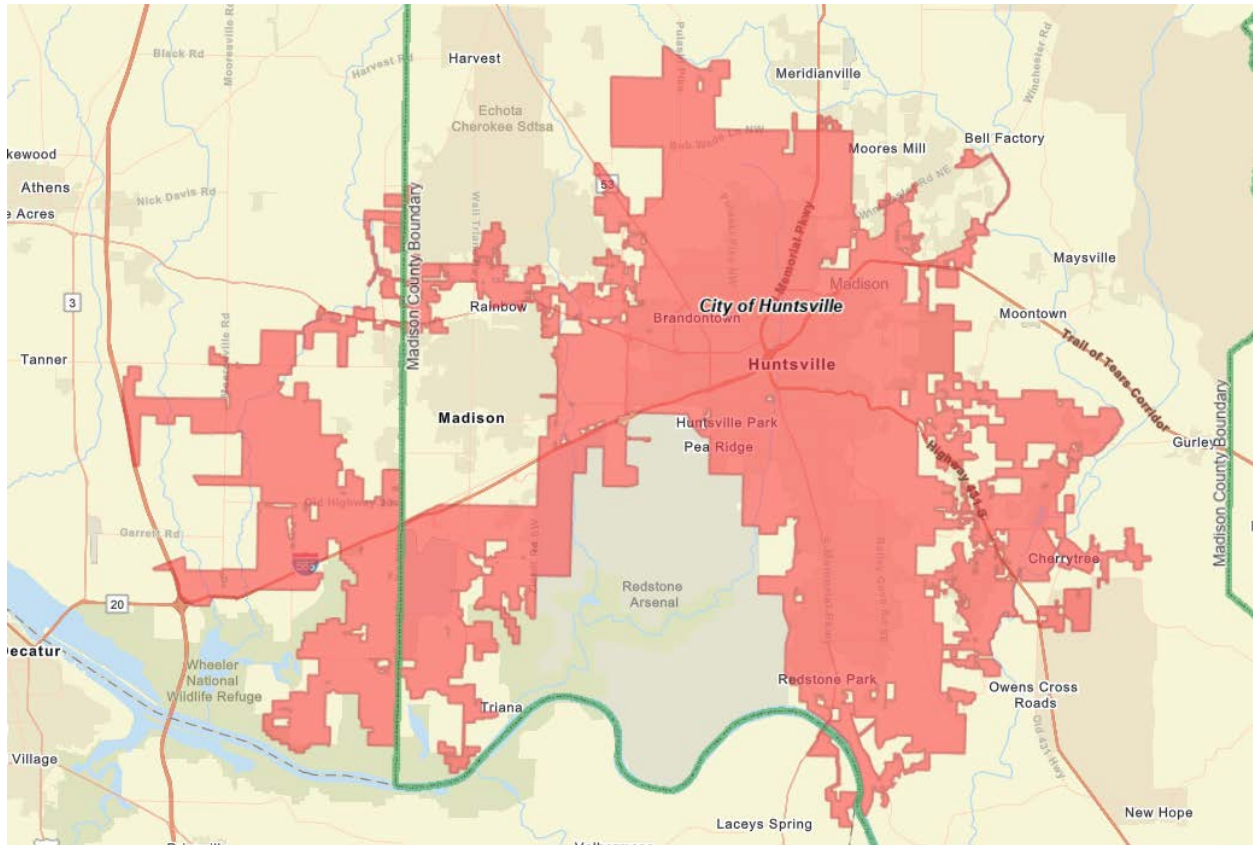
Tommy Battle
Mayor

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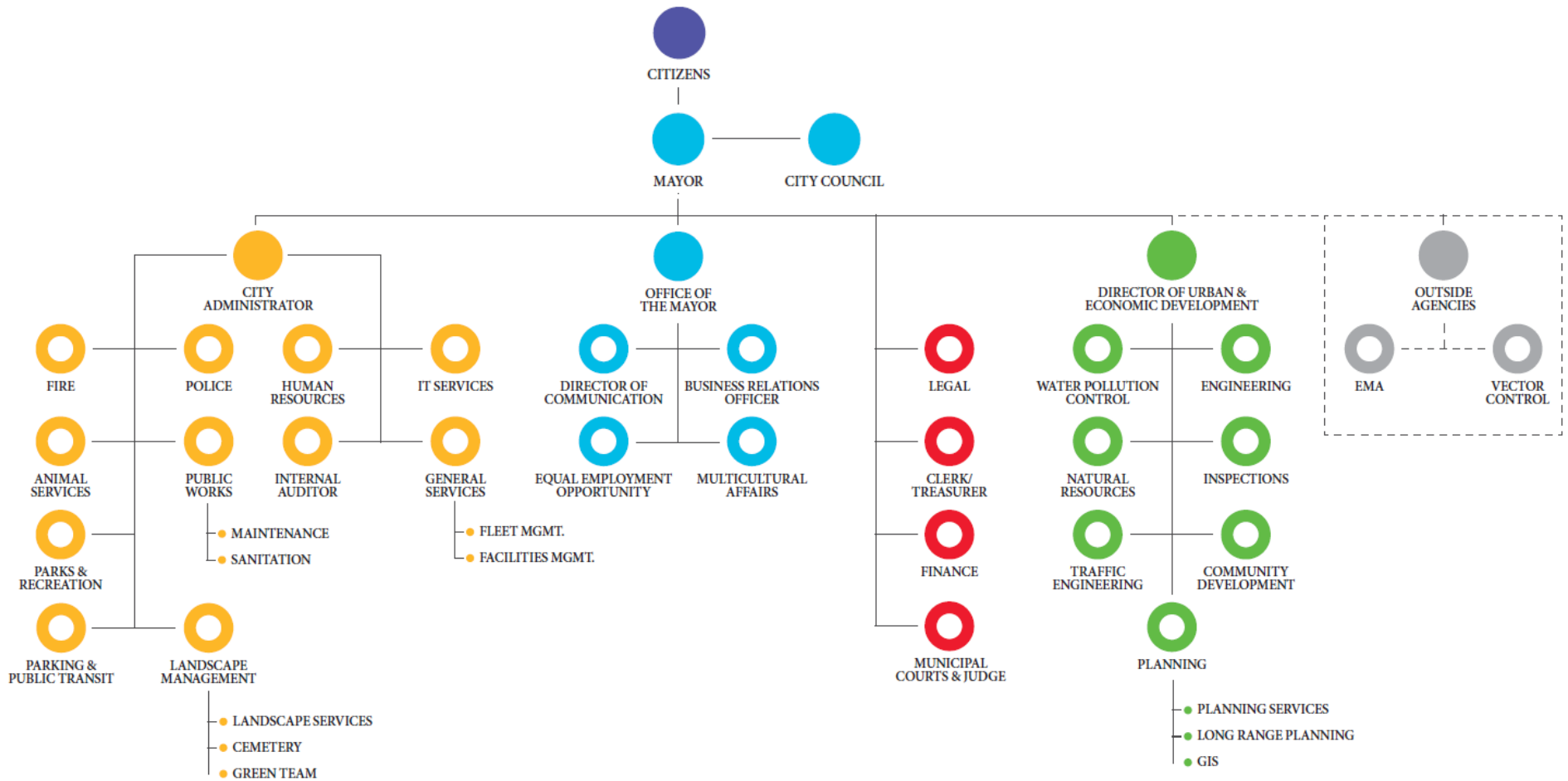
City of Huntsville, Alabama

City Limits



City of Huntsville, Alabama

Organizational Chart



City of Huntsville
FY23 Proposed Annual Budget
For the Fiscal Year Beginning October 1, 2022

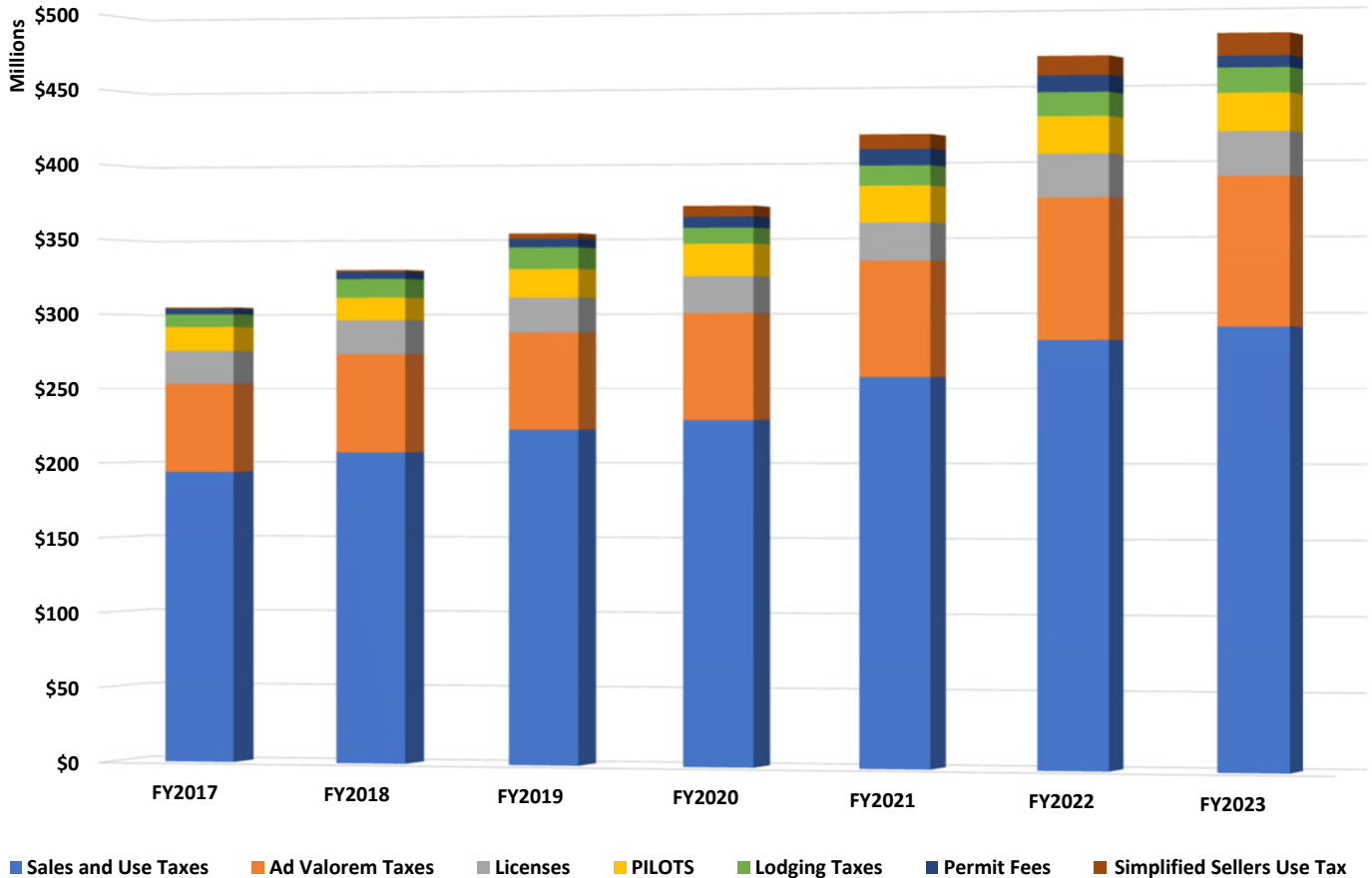
Revenues



City of Huntsville

Trends in Top Revenues Sources

	Actual					Projected	Proposed Budget
	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
	\$	\$	\$	\$	\$	\$	\$
Sales and Use Taxes	193,853,254	207,042,957	222,309,608	228,858,172	257,843,999	281,960,697	290,419,518
Ad Valorem Taxes	59,517,420	66,083,001	65,167,284	71,078,187	76,334,406	93,000,000	97,978,863
License Fees	22,000,418	22,589,775	22,961,832	24,420,469	24,875,255	28,500,000	28,930,000
PILOTS	16,059,967	15,095,329	19,051,519	21,420,909	24,337,682	24,500,000	24,968,881
Lodging Taxes	8,480,826	12,407,344	14,247,977	10,506,906	13,139,614	15,700,000	16,400,800
Permit Fees	3,658,168	4,719,354	5,615,459	7,256,071	10,754,503	11,000,000	7,615,000
Simplified Sellers Use Tax	905,304	1,250,357	3,665,782	7,165,223	9,744,501	12,700,000	14,880,000
Totals	304,475,357	329,188,117	353,019,460	370,705,937	417,029,960	467,360,697	481,193,062



City of Huntsville

Trends in Top Revenue Sources

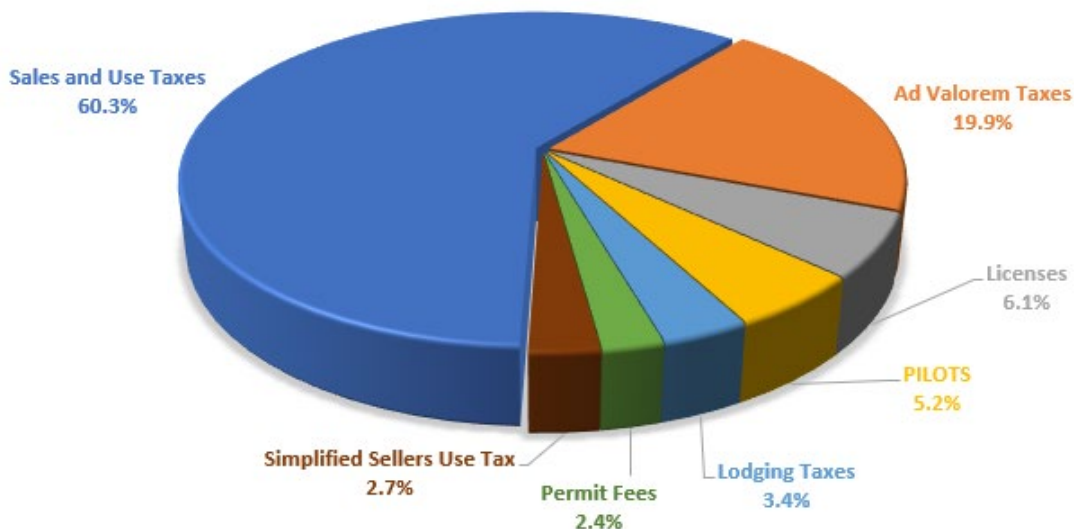
A portion of the directive to the Finance Department is to provide for the adequate funding of City government. Laying the groundwork to this funding is the development of revenue projections. Each revenue stream is unique, requiring analysis from a historical and current prospective. The trends, along with relevant notations, are analyzed by looking at year-over-year changes and annual cycles of collections and billings, which establishes a baseline. These baseline numbers are reviewed in conjunction with data that may directly affect the revenue line item.

A mixture of revenue streams support activities across the City. Examples include, Sales and Use Taxes supporting capital projects, Huntsville City Schools (HCS), and department operations, while Property Taxes are revenue sources for debt payments on City infrastructure, Tax Increment Financing (TIF) District Investments, and HCS capital projects. For efficiency and consistency across the funds, these revenues were analyzed by source, not distribution.

Top Revenue Sources

The following major revenues sources support services and capital construction across the City in Fiscal Year 2022:

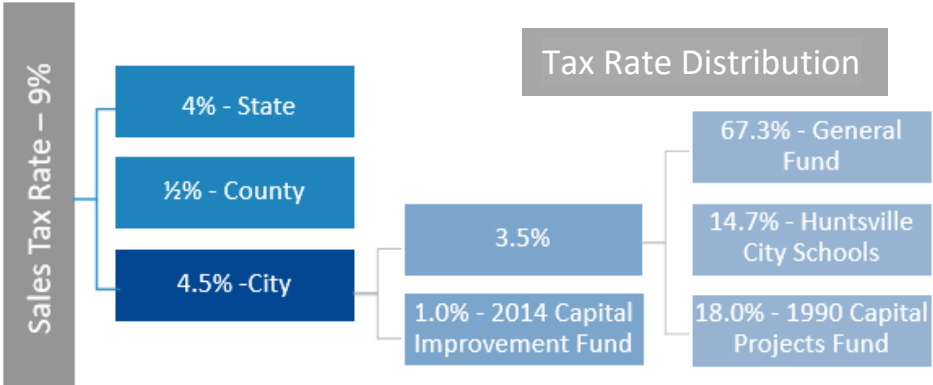
- Sales and Use Taxes
- Ad Valorem (Property) Taxes
- License Fees
- Payments in Lieu of Taxes (PILOT)
- Lodging Taxes
- Permit Fees
- Simplified Sellers Use Tax (SSUT)



Sales and Use Tax

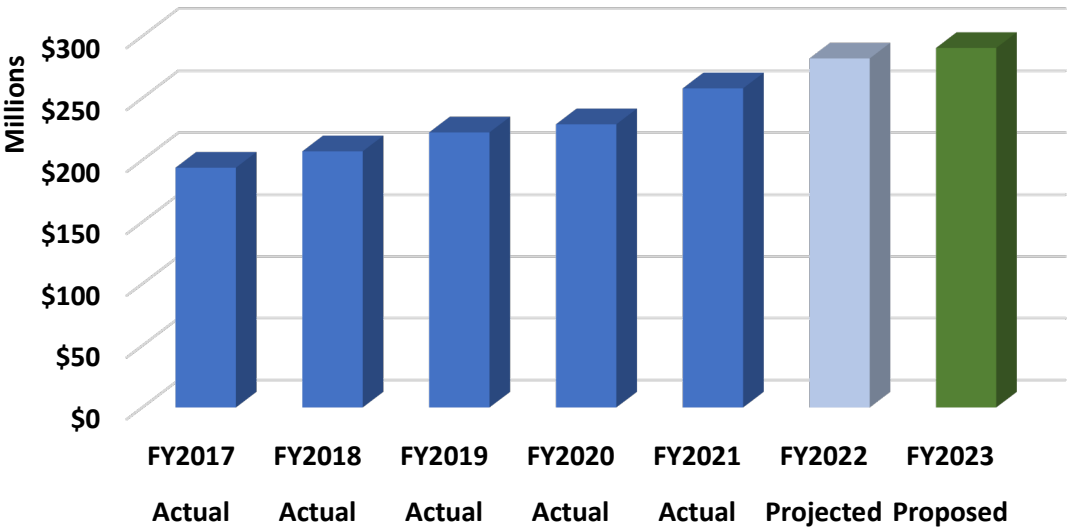
Sales and Use taxes are the largest source of revenue for the City. As authorized by ordinance, the City levies a sales tax, generally known as the tax paid on the retail purchase of goods, at the rate of 4.5 percent. The City also levies a parallel use tax on goods delivered within the City that are not subject to sales tax at the same rate.

In 2014, the Sales and Use tax rate was increased by 1% to fund the 2014 Capital Improvement Plan. The prior rate of 3.5% remained restricted, per ordinance, to support departmental operations, schools and capital projects.



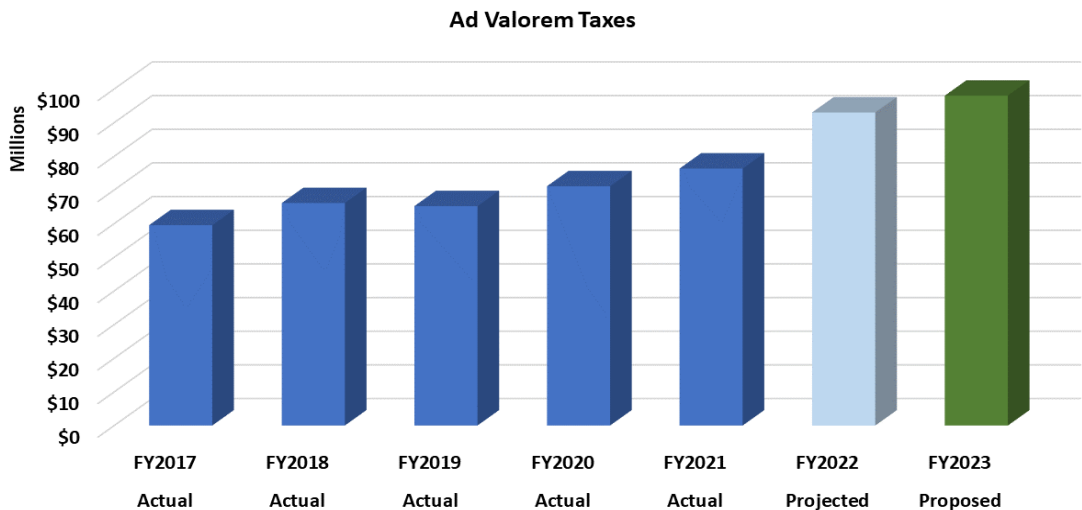
For budget purposes, sales and use tax revenue is projected by estimating the current revenue through fiscal year end by using trend analysis and forecasts of growth in the local economy. The graph below shows historical sales and use tax revenue trends, as well as a comparison of projected revenue for FY 2022, along with the proposed budget for FY2023. Due to the COVID-19 pandemic, sales and use tax revenue underperformed in FY2020. Starting in April of FY2021, sales tax revenue produced above expectations and continued to exceed expected gains well into FY2022. Expected gains in FY2022 exceed 9% over the prior year. However, indications from local numbers and experts reveal revenues are trending back towards normal gains in this revenue stream.

Sales and Use Taxes



Ad Valorem or Property Taxes

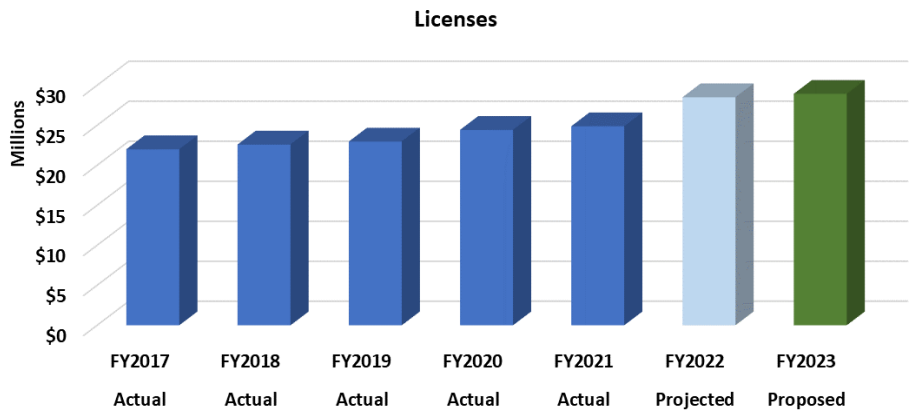
Property, or ad valorem taxes are levied under various provisions of the Constitution and Statutes of the State of Alabama. Many ad valorem taxes may be used only for the purposes for which they are levied. Of the total collected by the City, 6.5 mills are allocated to general purposes, 6.5 mills are restricted for Huntsville City Schools, 6.5 mills are dedicated for capital projects, and a portion is collected in support of the infrastructure improvements made within the City’s Tax Increment Financing Districts. Total property tax collections make up 19.9% of the City’s top revenue sources.



Taxes are assessed on October 1st each year, but not collected until the following year, which creates a lagging effect from economic trends. From FY2017 through FY2021, property taxes have grown by more than an average of 7 percent. This is reflective of economic development, the growth in the size of Huntsville, and the value of residential and commercial properties. The proposed increase is due mainly to the increase value in expansion and plant openings, captured in our TIF revenues.

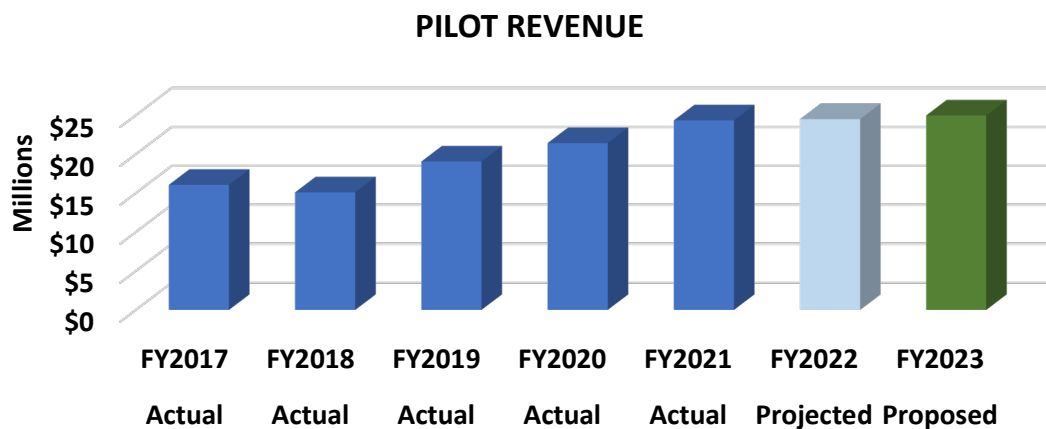
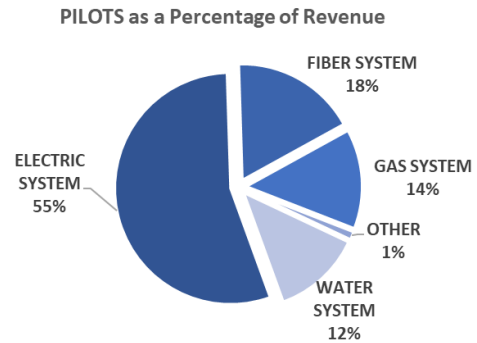
License Revenue

The third largest revenue source for the City is license fees, which comprises 6.1% of the top revenue sources. The City levies a license fee on business conducted in the Huntsville city limits at rates that vary based on a business classification schedule. Most schedules and rates are set by the State of Alabama and adopted at a local level. In accordance with the schedule, the majority of fees assessed are based on gross revenue of the business.



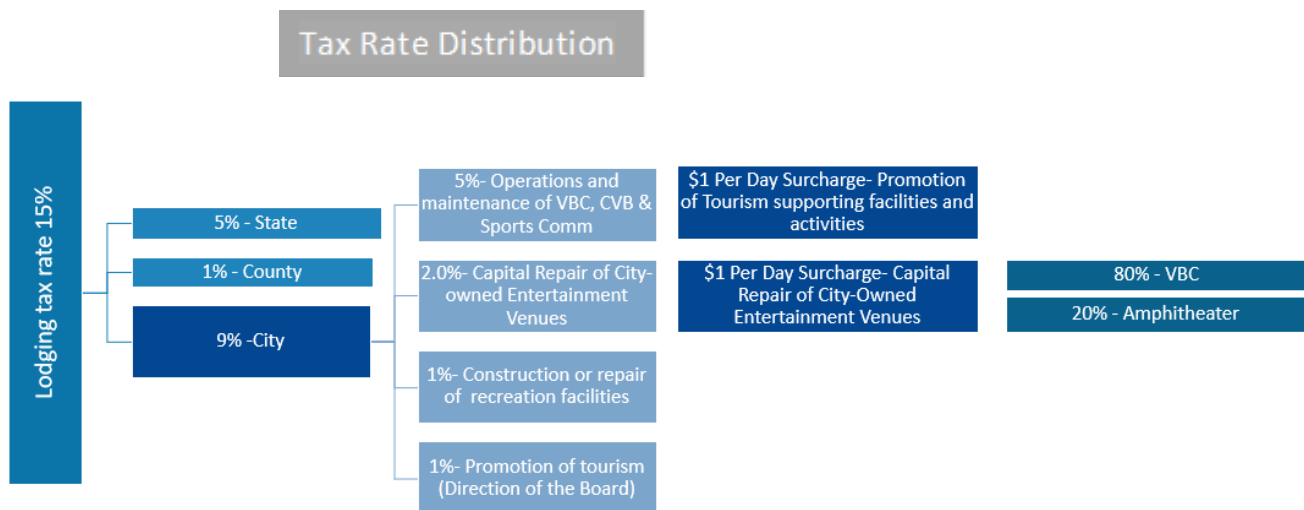
Payments in Lieu of Taxes (PILOT)

Huntsville Utilities, a City-owned public utility, is composed of three systems: Electric, Gas, and Water, all governed by boards which are appointed by the City Council. All significant Board actions require approval of City Council and the City is secondarily liable for all outstanding debt of the Utilities. Since these systems are public, they are not subject to property taxes. A City Council ordinance, through the Tennessee Valley Authority, authorized payments in lieu of taxes (PILOT), which would be due if utility systems were subject to ad valorem taxation. Additionally, through a City Council resolution passed in the 1950's, the Gas and Water Boards pay 6% of net bills. The fiber initiative, which is complete, began in 2016. Although listed separately for accounting purposes, it is a part of the electric utilities and is considered an asset for the PILOT calculation. This increase in assets by the electric system is the contributing factor to the large increase in the City's PILOT revenue. This will begin to decline as assets depreciate and lose book value. An audit conducted by the Utilities increased assets for FY2019 and the following years, which resulted in a substantial payment. The City also pays a fee for direct connectivity to the new network which was charged against the revenue in the past and has subsequently been moved to be apportioned in expenditures at the end of FY2019 and the following years. As the City of Huntsville continues to grow by both population and area, so will the revenue and assets of Huntsville Utilities. This should produce stable, small growth in the PILOT revenue received by the City.

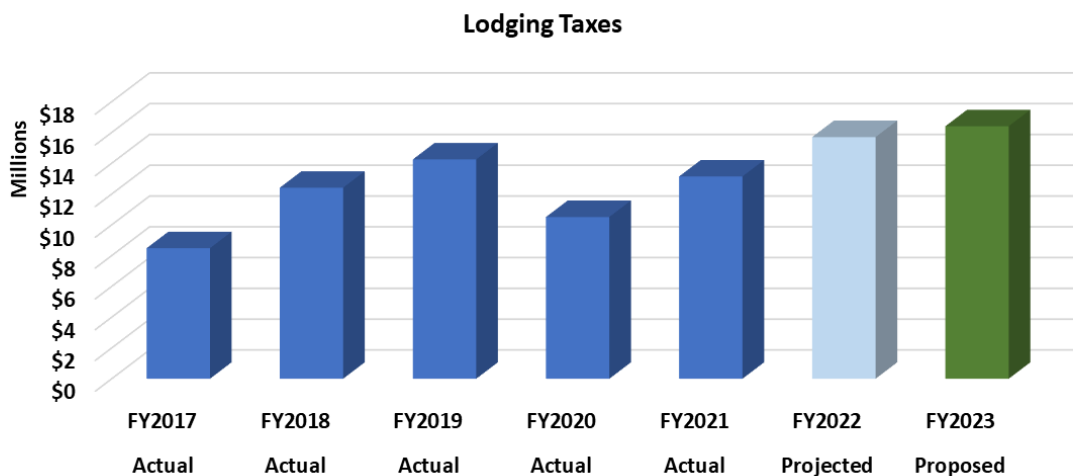


Lodging Taxes

The City levies a total of 9% lodging tax and a \$2 per room surcharge on local hotel businesses. The City Council restricts this revenue by ordinance to promote tourism and support operation of city-owned agencies, including the Von Braun Center (VBC), and the Huntsville Convention and Visitors Bureau (CVB). For accounting purposes, these proceeds are accounted for within a special revenue fund. The following illustration shows the how Lodging Tax proceeds are utilized by the City:

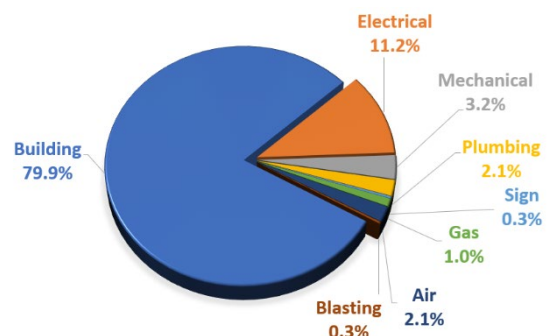


As with most cities across the country, the COVID-19 pandemic affected Lodging Tax revenue in the City of Huntsville. The chart below shows Lodging revenue declined by 26% in FY2020, as a result of the pandemic. As predicted, lodging tax revenues has seen a steady rise throughout FY2021 and FY2022. We anticipate continued growth which through FY2023 will move this revenue stream above prepandemic level.

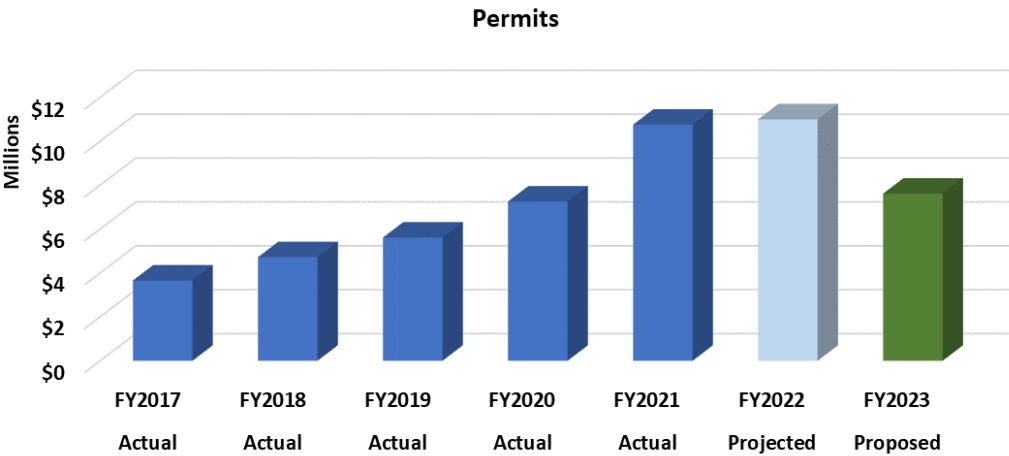


Permit Fees

Permit fees are assessed to provide for the regulation and management of certain activities in the City. Enforcement of building, air, and sound codes protect the public. Growth in construction permit fees are a direct reflection of the strength and development in Huntsville. The assessment of construction in residential, commercial, and industrial markets increases, both due to rise in value and volume of investment in the local area. Permits are assessed and categorized into building, electrical, mechanical, plumbing, sign, air, blasting, and gas. The graph to the right depicts the ratio of permit revenues to each other. Construction permits, including building, electrical, mechanical, plumbing, and gas, make up the majority (97.3%)

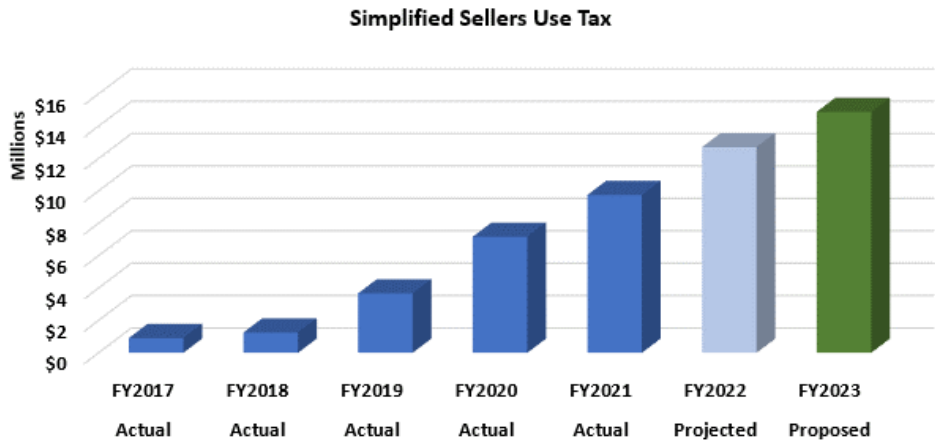


of the City permit fee revenue. These line items have seen double-digit growth during FY2017 through FY2021. To date, FY2022 shows a modest increase of less than 5 percent. With some very large permitted industrial projects under construction, the forecast for FY2023 reflects a decreased expectation in entrance of large industrial projects in the next twelve months.



Simplified Sellers Use Tax (SSUT)

A State of Alabama shared tax, the Simplified Sellers Use Tax (SSUT) became a major source of revenue for the City during the pandemic. In October 2015, the State established the SSUT Remittance Act to allow eligible e-commerce sellers to collect a flat 8% tax. After taking the State portion of 4%, the remainder is split between municipalities and county governments 60%/40%, respectively, and then disbursed based on population. In January 2019, the program was expanded to include third party sellers that conduct business through online platforms, such as Amazon. Collection and disbursement of this State tax continues to be adjusted in the State legislative sessions since its adoption. The graph shows the remarkable rise in collections since inception.



City of Huntsville
General Revenues

REVENUE SOURCE	ORIGINAL BUDGET FY 2022 \$	PROJECTED BUDGET FY2022 \$	PROPOSED BUDGET FY2023 \$	INC (DEC) FY2023 PROPOSED OVER FY2022 PROJECTED	
				AMOUNT \$	PERCENT %
GASOLINE TAX	1,300,000	1,300,000	1,250,000	(50,000)	-3.85%
RENTING & LEASING TAX	4,500,000	4,500,000	5,650,000	1,150,000	25.56%
SALES TAX	113,243,728	121,000,000	131,530,000	10,530,000	8.70%
USE TAX	19,354,114	20,000,000	22,900,000	2,900,000	14.50%
OTHER LOCALLY LEVIED TAXES	1,970,000	1,970,000	2,000,000	30,000	1.52%
LOCALLY LEVIED TAXES	140,367,842	148,770,000	163,330,000	14,560,000	9.79%
SALES TAX FROM STATE ONLINE	9,750,000	12,000,000	14,880,000	2,880,000	24.00%
STATE ALCOHOL TAXES	1,940,000	1,940,000	1,880,000	(60,000)	-3.09%
OTHER STATE SHARED TAXES	2,262,000	3,062,000	3,045,000	(17,000)	-0.56%
STATE SHARED TAXES	13,952,000	17,002,000	19,805,000	2,803,000	16.49%
PILOT REVENUE	25,667,099	25,667,099	27,768,881	2,101,782	8.19%
PROPERTY TAX	21,550,000	22,025,000	24,044,000	2,019,000	9.17%
FINES AND FORFEITURES	2,035,500	2,035,500	2,034,300	(1,200)	-0.06%
OTHER REVENUE	1,332,800	3,622,050	1,194,000	(2,428,050)	-67.04%
LICENSES	21,840,000	24,000,000	26,030,000	2,030,000	8.46%
PERMITS	9,103,000	9,103,000	7,615,000	(1,488,000)	-16.35%
FRANCHISE FEES	2,900,000	2,900,000	2,900,000	-	0.00%
LICENSES AND PERMITS	33,843,000	36,003,000	36,545,000	542,000	1.51%
PARKING FEES	2,474,750	2,474,750	2,583,000	108,250	4.37%
OTHER CHARGES FOR SERVICES	2,850,398	2,850,398	3,198,900	348,503	12.23%
LICENSES AND PERMITS	5,325,148	5,325,148	5,781,900	456,753	8.58%
MISC GRANT REVENUE	1,368,181	1,934,532	583,000	(1,351,532)	-69.86%
SUBTOTAL GENERAL FUND (1000 ONLY)	245,441,570	262,384,329	281,086,081	18,701,752	7.13%
12% LIQUOR TAX (93-21)	3,744,000	5,000,000	5,200,000	200,000	4.00%
5% LODGING TAX (12-365)	5,772,000	6,000,000	7,540,000	1,540,000	25.67%
2% 2017 LODGING TAX (17-456)	2,308,800	2,400,000	3,016,000	616,000	25.67%
LODGING SURCHARGE (12-365)	1,248,000	1,248,000	1,414,400	166,400	13.33%
LODGING SURCHARGE (17-456)	1,248,000	1,248,000	1,414,400	166,400	13.33%
1% 2003 LODGING TAX	1,154,400	1,200,000	1,508,000	308,000	25.67%
1% 2013 LODGING TAX	1,154,400	1,200,000	1,508,000	308,000	25.67%
LIQUOR AND LODGING TAXES	16,629,600	18,296,000	21,600,800	3,304,800	18.06%
TOTAL REVENUE	262,071,170	280,680,329	302,686,881	22,006,552	7.84%

City of Huntsville
FY23 Proposed Annual Budget
For the Fiscal Year Beginning October 1, 2022

Expenditures



City of Huntsville

Expenditures

While the revenue budget for the new year is based on historical, current, and projected economic trends, the expenditure budgets are based on known cost trends and spending plans in the next budget year. The costs of known public services exceeds revenues, so expenditure planning is critical to achieving a balanced budget.

Each year requires careful deliberation to plan spending levels of the City. The following are important issues to consider when reviewing costs projections and how movement in any area may dramatically influence other spending levels:

- Personnel – a critical City resource, changes to which directly affect public services.
- Personnel health care – a function of employee wellness and health cost trends.
- Fuel costs – most volume is for fixed service levels (police, landscape management). Price is economic driven.
- Utilities – market-based rates, dependent on weather and public use of facilities.
- Debt service – fixed costs based on transcripts (legal) agreements.
- Agency appropriations – key public services affected by changes in funding.
- Fleet maintenance – driven by age and type of use. Growth in personnel and services, combined with the degradation of the individual vehicles, increase costs.
- Technology – annual support and upgrades to existing systems, includes advancement in customer service and the ability to automate services with growth in demand.
- Infrastructure maintenance – age of city infrastructure increase costs. Construction materials and labor costs are driven by availability and economic factors.

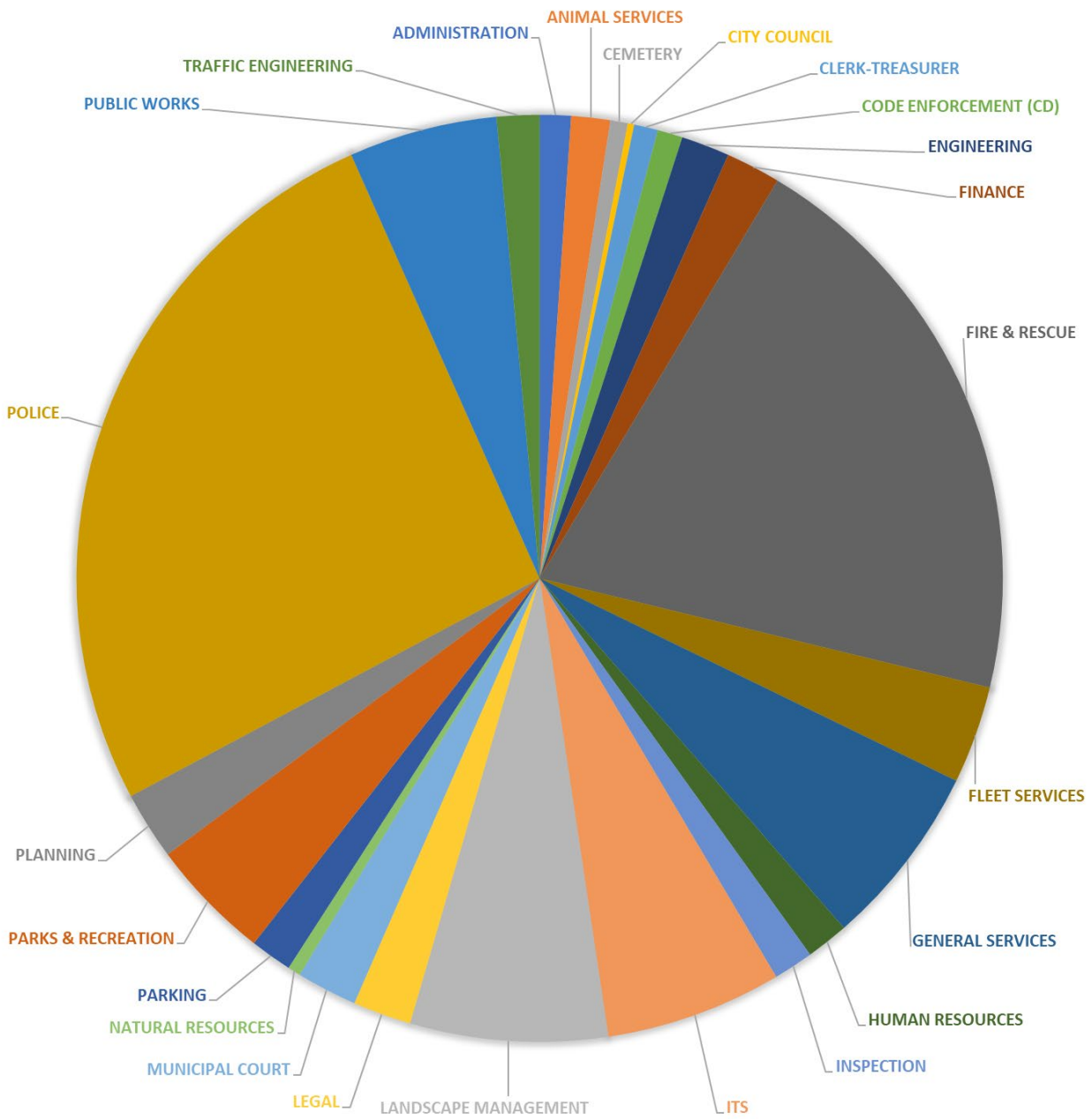
Another factor to consider is the addition and construction of new facilities and infrastructure. Most construction is the result of increased demand driven by population growth, such as road extension, additional fire stations, and parks and recreation facilities. While much of the actual construction costs are supported by borrowing, the City must consider the personnel, operational, and debt service costs that increase the annual cost of the City's budget.

Considering the above factors, the expenditures presented in this section are divided into the following sections for comparability: departmental spending with trend information on personnel and authorized strength, agency and intergovernmental appropriations, debt service and transfers.

Departmental Operations

For reporting purposes, the City has 27 departments, most of which are financially captured in the general fund. Five City departments, Community Development, Public Transit, Sanitation, Water Pollution Control, and Emergency Management Agency are fully or partially accounted for outside of the general fund and discussed in later sections of this document.

Shown below are the FY2023 Proposed Budgets compared to one another. The largest departments are representative of departments that contain the greatest numbers of employees, who as mentioned above, have the largest effect on service levels in our community.



City of Huntsville
Expenditures – General Fund Only

DEPARTMENTS	ACTUAL FY 2021 \$	REVISED BUDGET FY2022 \$	PROPOSED BUDGET FY2023 \$	INC (DEC) PROPOSED FY2023 OVER FY2022	
				AMOUNT \$	PERCENT %
ADMINISTRATION	2,010,244	2,231,654	2,627,842	396,187	17.75%
ANIMAL SERVICES	2,381,813	2,842,148	3,295,622	453,474	15.96%
CEMETERY	878,845	1,228,024	1,474,401	246,377	20.06%
CITY COUNCIL	536,446	532,867	546,403	13,536	2.54%
CLERK-TREASURER	1,441,341	1,790,310	2,017,978	227,668	12.72%
CODE ENFORCEMENT (CD)	-	1,672,701	2,130,385	457,684	27.36%
ENGINEERING	3,228,491	3,616,668	4,090,003	473,335	13.09%
FINANCE	3,187,360	3,918,992	4,637,527	718,535	18.33%
FIRE & RESCUE	39,841,674	43,979,804	49,015,400	5,035,596	11.45%
FLEET SERVICES	8,285,836	7,514,967	8,255,853	740,886	9.86%
GENERAL OPERATIONS	5,808,163	6,757,253	6,933,000	175,747	2.60%
GENERAL SERVICES	13,052,923	15,044,263	15,529,977	485,714	3.23%
HUMAN RESOURCES	2,890,513	3,200,861	3,589,554	388,693	12.14%
INSPECTION	2,945,972	3,201,405	3,379,430	178,025	5.56%
ITS	9,728,844	13,701,225	14,943,823	1,242,598	9.07%
LANDSCAPE MANAGEMENT	12,203,793	14,312,635	16,715,631	2,402,996	16.79%
LEGAL	4,319,296	4,436,353	4,943,172	506,819	11.42%
MUNICIPAL COURT	4,500,581	4,660,697	5,137,232	476,535	10.22%
NATURAL RESOURCES	735,476	894,692	1,087,054	192,362	21.50%
PARKING	2,675,592	3,185,486	3,547,949	362,463	11.38%
PARKS & RECREATION	7,923,174	9,195,881	10,343,168	1,147,287	12.48%
PLANNING	4,013,306	4,716,952	5,752,796	1,035,844	21.96%
POLICE	52,753,942	58,020,376	63,340,594	5,320,217	9.17%
PUBLIC WORKS	19,870,361	9,328,928	12,566,112	3,237,185	34.70%
TRAFFIC ENGINEERING	2,667,666	3,286,503	3,614,857	328,354	9.99%
SUBTOTAL - DEPARTMENTS	207,881,651	223,271,646	249,515,761	26,244,115	11.75%
PERSONNEL	160,450,759	170,185,283	191,997,096	21,811,813	12.82%
OPERATING	44,379,103	47,063,108	51,566,378	4,503,270	9.57%
CAPITAL	3,051,789	6,023,254	5,952,286	(70,968)	-1.18%
SUBTOTAL - DEPARTMENTS	207,881,651	223,271,646	249,515,761	26,244,115	11.75%
APPROPRIATIONS	1,994,780	2,821,735	3,703,328	881,593	31.24%
INTERGOVERNMENTAL	13,360,688	12,675,667	12,877,095	201,428	1.59%
TRANSFERS	18,688,884	17,188,465	14,989,897	(2,198,568)	-12.79%
SUBTOTAL - NON-DEPT	34,044,352	32,685,868	31,570,320	(1,115,548)	-3.41%
GRAND TOTAL - GENERAL FUND	241,926,002	255,957,514	281,086,081	25,128,567	9.82%

City of Huntsville
Expenditures by Department Category – General Fund Only

DEPARTMENTS	ACTUAL FY 2021 \$	REVISED BUDGET FY2022 \$	PROPOSED BUDGET FY2023 \$	INC (DEC) PROPOSED FY2023 OVER FY2022 AMOUNT \$	PERCENT %
ADMINISTRATION					
PERSONNEL	1,841,346	1,881,404	2,262,579	381,174	20.26%
OPERATING	168,898	350,250	365,263	15,013	4.29%
ADMINISTRATION Total	2,010,244	2,231,654	2,627,842	396,187	17.75%
ANIMAL SERVICES					
PERSONNEL	1,919,949	2,311,851	2,748,410	436,559	18.88%
OPERATING	461,864	530,297	547,212	16,915	3.19%
ANIMAL SERVICES Total	2,381,813	2,842,148	3,295,622	453,474	15.96%
CEMETERY					
PERSONNEL	681,897	935,143	1,180,563	245,420	26.24%
OPERATING	196,948	292,881	293,838	957	0.33%
CEMETERY Total	878,845	1,228,024	1,474,401	246,377	20.06%
CITY COUNCIL					
PERSONNEL	427,287	462,267	476,403	14,136	3.06%
OPERATING	109,160	70,600	70,000	(600)	-0.85%
CITY COUNCIL Total	536,446	532,867	546,403	13,536	2.54%
CLERK-TREASURER					
PERSONNEL	1,284,403	1,427,981	1,720,508	292,527	20.49%
OPERATING	156,937	362,329	297,470	(64,859)	-17.90%
CLERK-TREASURER Total	1,441,341	1,790,310	2,017,978	227,668	12.72%
CODE ENFORCEMENT (CD)					
PERSONNEL	-	1,472,886	1,890,479	417,593	28.35%
OPERATING	-	199,815	239,906	40,091	20.06%
CODE ENFORCEMENT (CD) Total	-	1,672,701	2,130,385	457,684	27.36%
ENGINEERING					
PERSONNEL	3,164,674	3,514,385	3,984,947	470,561	13.39%
OPERATING	63,817	102,283	105,056	2,773	2.71%
ENGINEERING Total	3,228,491	3,616,668	4,090,003	473,335	13.09%
FINANCE					
PERSONNEL	2,810,618	3,425,992	4,133,527	707,535	20.65%
OPERATING	373,442	493,000	504,000	11,000	2.23%
CAPITAL	3,300	-	-	-	0.00%
FINANCE Total	3,187,360	3,918,992	4,637,527	718,535	18.33%
FIRE & RESCUE					
PERSONNEL	36,751,081	40,281,313	44,606,292	4,324,980	10.74%
OPERATING	2,727,561	3,178,491	3,889,108	710,617	22.36%
CAPITAL	363,031	520,000	520,000	-	0.00%
FIRE & RESCUE Total	39,841,674	43,979,804	49,015,400	5,035,596	11.45%

City of Huntsville

Expenditures by Department Category – General Fund Only (continued)

DEPARTMENTS	ACTUAL FY 2021 \$	REVISED BUDGET FY2022 \$	PROPOSED BUDGET FY2023 \$	INC (DEC) PROPOSED FY2023 OVER FY2022 AMOUNT \$	PERCENT %
FLEET SERVICES					
PERSONNEL	3,685,593	3,988,493	4,304,268	315,775	7.92%
OPERATING	4,580,263	3,479,474	3,906,585	427,111	12.28%
CAPITAL	19,979	47,000	45,000	(2,000)	-4.26%
FLEET SERVICES Total	8,285,836	7,514,967	8,255,853	740,886	9.86%
GENERAL SERVICES					
PERSONNEL	3,862,048	4,353,851	4,696,612	342,760	7.87%
OPERATING	9,190,875	10,690,412	10,833,365	142,953	1.34%
GENERAL SERVICES Total	13,052,923	15,044,263	15,529,977	485,714	3.23%
HUMAN RESOURCES					
PERSONNEL	1,301,817	1,349,138	1,654,779	305,641	22.65%
OPERATING	1,588,696	1,851,723	1,934,775	83,052	4.49%
HUMAN RESOURCES Total	2,890,513	3,200,861	3,589,554	388,693	12.14%
INSPECTION					
PERSONNEL	2,714,018	2,884,345	3,258,657	374,312	12.98%
OPERATING	231,954	317,060	120,773	(196,287)	-61.91%
INSPECTION Total	2,945,972	3,201,405	3,379,430	178,025	5.56%
ITS					
PERSONNEL	3,752,488	4,323,427	4,709,887	386,460	8.94%
OPERATING	4,232,313	5,151,818	6,181,150	1,029,332	19.98%
CAPITAL	1,744,043	4,225,980	4,052,786	(173,194)	-4.10%
ITS Total	9,728,844	13,701,225	14,943,823	1,242,598	9.07%
LANDSCAPE MANAGEMENT					
PERSONNEL	9,212,787	10,201,060	11,885,062	1,684,002	16.51%
OPERATING	2,991,006	4,023,575	4,742,569	718,994	17.87%
CAPITAL	-	88,000	88,000	-	0.00%
LANDSCAPE MANAGEMENT Total	12,203,793	14,312,635	16,715,631	2,402,996	16.79%
LEGAL					
PERSONNEL	2,139,248	2,349,353	2,648,172	298,819	12.72%
OPERATING	2,180,048	2,087,000	2,295,000	208,000	9.97%
LEGAL Total	4,319,296	4,436,353	4,943,172	506,819	11.42%
MUNICIPAL COURT					
PERSONNEL	3,752,542	3,848,436	4,290,775	442,339	11.49%
OPERATING	748,039	794,424	846,458	52,034	6.55%
CAPITAL	-	17,837	-	(17,837)	-100.00%
MUNICIPAL COURT Total	4,500,581	4,660,697	5,137,232	476,535	10.22%

City of Huntsville

Expenditures by Department Category – General Fund Only (continued)

DEPARTMENTS	ACTUAL FY 2021 \$	REVISED BUDGET FY2022 \$	PROPOSED BUDGET FY2023 \$	INC (DEC) PROPOSED FY2023 OVER FY2022 AMOUNT \$	PERCENT %
NATURAL RESOURCES					
PERSONNEL	704,958	751,197	972,139	220,942	29.41%
OPERATING	27,104	58,495	69,915	11,420	19.52%
CAPITAL	3,414	85,000	45,000	(40,000)	-47.06%
NATURAL RESOURCES Total	735,476	894,692	1,087,054	192,362	21.50%
PARKING					
PERSONNEL	1,409,119	1,784,092	2,166,544	382,453	21.44%
OPERATING	372,885	597,894	972,404	374,510	62.64%
CAPITAL	893,587	803,500	409,000	(394,500)	-49.10%
PARKING Total	2,675,592	3,185,486	3,547,949	362,463	11.38%
PARKS & RECREATION					
PERSONNEL	7,515,436	8,333,470	9,582,868	1,249,398	14.99%
OPERATING	407,738	862,411	760,300	(102,111)	-11.84%
PARKS & RECREATION Total	7,923,174	9,195,881	10,343,168	1,147,287	12.48%
PLANNING					
PERSONNEL	3,691,169	4,143,360	4,867,642	724,282	17.48%
OPERATING	321,056	550,581	885,153	334,572	60.77%
CAPITAL	1,081	23,010	-	(23,010)	-100.00%
PLANNING Total	4,013,306	4,716,952	5,752,796	1,035,844	21.96%
POLICE					
PERSONNEL	49,553,050	53,040,835	57,228,604	4,187,769	7.90%
OPERATING	3,200,843	4,820,615	5,373,490	552,875	11.47%
CAPITAL	49	158,927	738,500	579,573	364.68%
POLICE Total	52,753,942	58,020,376	63,340,594	5,320,217	9.17%
PUBLIC WORKS					
PERSONNEL	14,041,553	8,017,317	11,312,939	3,295,622	41.11%
OPERATING	5,806,563	1,289,111	1,230,673	(58,438)	-4.53%
CAPITAL	22,245	22,500	22,500	-	0.00%
PUBLIC WORKS Total	19,870,361	9,328,928	12,566,112	3,237,185	34.70%
TRAFFIC ENGINEERING					
PERSONNEL	2,463,206	2,878,687	3,169,442	290,754	10.10%
OPERATING	203,401	376,316	413,916	37,600	9.99%
CAPITAL	1,059	31,500	31,500	-	0.00%
TRAFFIC ENGINEERING Total	2,667,666	3,286,503	3,614,857	328,354	9.99%
GRAND TOTAL	202,073,488	216,514,393	242,582,761	26,068,368	12.04%

City of Huntsville

Personnel Authorization Summary

The Mayor has long recognized that employees are the City's most important resource and has invested considerably in training and development over the years. Salaries and benefits are a significant operational expenditure to the City, therefore the goal of hiring and retaining quality individuals are factored into all employee policy decisions. Current and future workforce profiles are listed below.

Authorized Positions

Employees are hired into "authorized positions," which are approved by the City Council as part of the budgeting process. Money is budgeted for the positions based on the salary and associated benefits of each. Any significant change in workforce levels that might impact personnel cost budgets are monitored closely throughout the year.

Below is a history of authorized positions.

DEPARTMENTS	ADOPTED					PROPOSED
	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
ADMINISTRATION	15	16	27	27	29	30
ANIMAL SERVICES	32	33	37	37	41	45
CEMETERY	12	13	13	15	18	19
CITY COUNCIL	8	7	8	8	8	9
CLERK-TREASURER	18	19	19	19	20	21
COMMUNITY DEVELOPMENT	43	41	39	40	47	47
EMERGENCY MANAGEMENT AGENCY	9	9	9	9	9	9
ENGINEERING	45	45	46	45	46	45
FINANCE	35	35	35	35	40	45
FIRE & RESCUE	439	439	442	454	478	519
FLEET SERVICES	50	50	51	51	51	51
GENERAL SERVICES	52	50	53	54	57	57
HUMAN RESOURCES	16	15	16	17	18	20
INFORMATION TECH SERVICES (ITS)	46	47	48	50	50	49
INSPECTION	30	34	34	34	35	37
LANDSCAPE MANAGEMENT	149	151	157	168	182	184
LEGAL	16	17	18	18	19	20
MUNICIPAL COURT	52	50	53	54	56	54
NATURAL RESOURCES	7	8	9	9	9	10
PARKING	51	33	53	54	57	57
PARKS & RECREATION	196	145	205	230	265	267
PLANNING	47	46	52	52	52	51
POLICE	702	666	738	756	784	815
PUBLIC TRANSIT	80	63	105	107	111	119
PUBLIC WORKS (INCLUDES SANITATION)	238	253	254	253	255	297
TRAFFIC ENGINEERING	39	37	40	41	43	43
WATER POLLUTION CONTROL	133	184	164	167	198	182
GRAND TOTAL	2560	2506	2725	2804	2978	3102

Note: Departments can be dramatically affected by a shift in the organizational alignment (i.e., moving a division from one department to another).

City of Huntsville
Personnel Authorization Summary (continued)

Huntsville's rate of growth in population and area demands a greater number of employees to maintain the level of services expected by our citizens. Current and proposed changes to the City's authorized strength for FY2023 is as follows:

DEPARTMENTS	ADOPTED FY2022			INCREASE/DECREASE IN POSITIONS				PROPOSED FY2023		
	FT	PT	TOTAL	DURING FY2022		PROPOSED FY2023		FT	PT	TOTAL
				ADD/DEL	AS OF 8/26/22	ADD/DEL	TOTAL PROPOSED			
ADMINISTRATION	18	11	29	2	31	(1)	30	19	11	30
ANIMAL SERVICES	35	6	41	1	42	3	45	39	6	45
CEMETERY	17	1	18	-	18	1	19	18	1	19
CITY COUNCIL	8	-	8	1	9	-	9	8	1	9
CLERK-TREASURER	19	1	20	1	21	-	21	20	1	21
COMMUNITY DEVELOPMENT	42	5	47	(1)	46	1	47	42	5	47
EMERGENCY MANAGEMENT AGENCY	9	-	9	-	9	-	9	9	-	9
ENGINEERING	43	3	46	(1)	45	-	45	42	3	45
FINANCE	38	2	40	1	41	4	45	43	2	45
FIRE & RESCUE	473	5	478	22	500	19	519	512	7	519
FLEET SERVICES	51	-	51	-	51	-	51	51	-	51
GENERAL SERVICES	50	7	57	-	57	-	57	50	7	57
HUMAN RESOURCES	14	4	18	-	18	2	20	17	3	20
INFORMATION TECH SERVICES (ITS)	48	2	50	-	50	(1)	49	49	-	49
INSPECTION	35	-	35	-	37	-	37	36	1	37
LANDSCAPE MANAGEMENT	178	4	182	1	183	1	184	182	2	184
LEGAL	18	1	19	-	19	1	20	19	1	20
MUNICIPAL COURT	49	7	56	(2)	54	-	54	48	6	54
NATURAL RESOURCES	7	2	9	-	9	1	10	8	2	10
PARKING	26	31	57	(1)	56	2	57	26	31	57
PARKS & RECREATION	130	135	265	-	265	2	267	132	135	267
PLANNING	45	7	52	1	53	(2)	51	46	5	51
POLICE	644	140	784	7	791	24	815	669	146	815
PUBLIC TRANSIT	61	50	111	-	111	8	119	68	51	119
PUBLIC WORKS (INCLUDES SANITATION)	254	1	255	13	268	29	297	296	1	297
TRAFFIC ENGINEERING	39	4	43	1	44	(1)	43	39	4	43
WATER POLLUTION CONTROL	195	3	198	1	199	(17)	182	182	-	182
GRAND TOTAL	2,546	432	2,978	47	3,027	76	3,102	2,670	432	3,102

Part of position budgeting in a large City is the understanding that there will always be turnover in staff, providing vacant positions. In review of historical vacancies and current understanding of personnel cycles, this budget is presented with some departmental positions, while authorized, unbudgeted. As always, the budgets across departments are monitored to ensure salaries and benefits are appropriately funded.

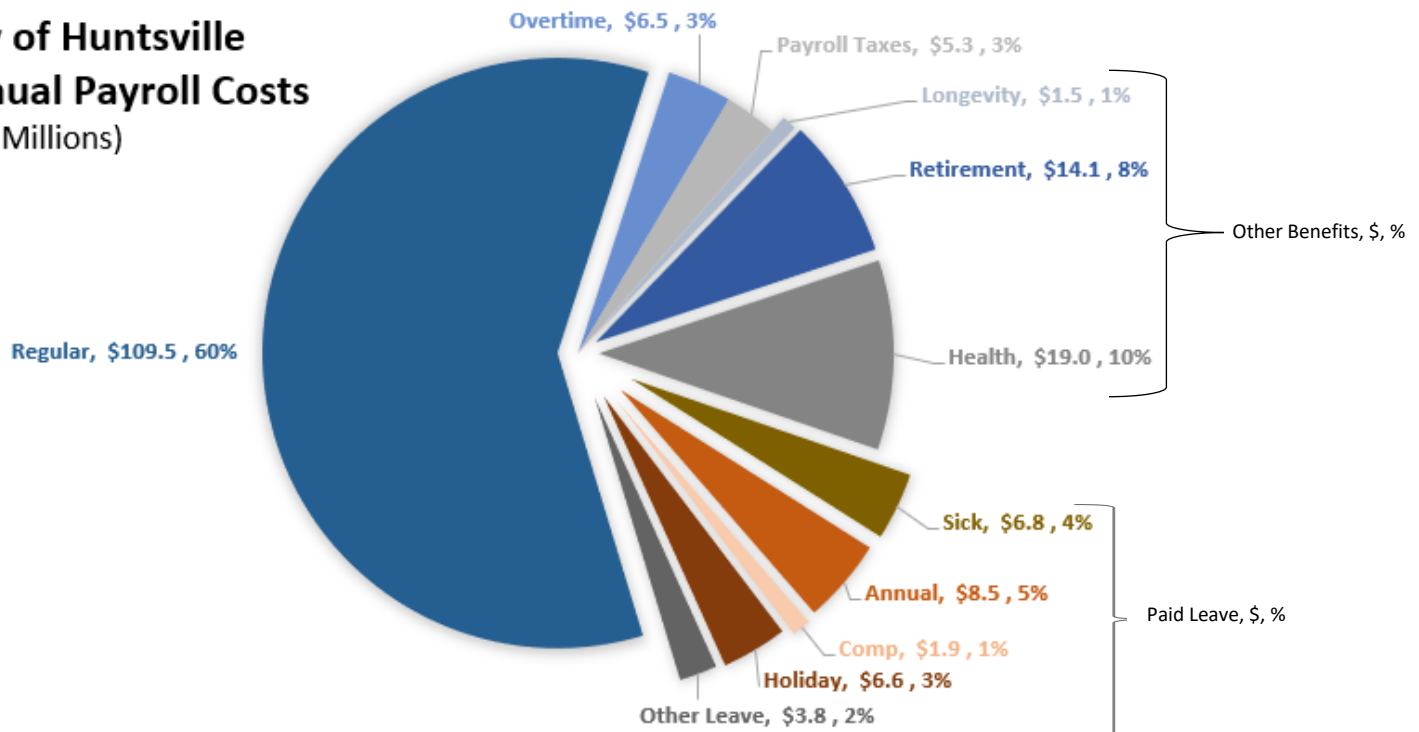
A profile of the workforce as of 8/26/2022 used in the development of the budget is as follows:

	FILLED POSITIONS	VACANT POSITIONS	TOTAL AUTHORIZED
REGULAR FULL-TIME EMPLOYEES	2243	427	2670
REGULAR PART-TIME EMPLOYEES	214	120	334
TEMPORARY PART-TIME EMPLOYEES	11	32	43
CONTRACT EMPLOYEES	28	27	55
GRAND TOTAL	2496	606	3102

Salaries and Benefits Costs

The City of Huntsville will spend about \$183.5 million in FY2022 on employee salaries and benefits. Of this amount, approximately 81% (\$148.9M) will be spent on employee salaries, and 19% (\$34.6M) will be spent on other benefits. A breakdown of FY2022 personnel costs is illustrated as follows:

City of Huntsville Annual Payroll Costs (\$ in Millions)



City of Huntsville

Expenditures – Agency and Intergovernmental Appropriations

The City partners with numerous agencies to further culture, community, education, recreation, public safety, medical services, and other requirements and demands of a growing community. The City contracts with each entity in an understanding of the specific services the entity will provide. These entities, partnerships, and contracts take many forms to deliver the greatest impact to the directed population. Below is a listing of all special appropriations to outside City and nonprofit agencies.

OUTSIDE APPROPRIATIONS	Revised Budget FY 2022 \$	Proposed Budget FY 2023 \$	Inc (Dec) Amount \$
100 BLACK MEN OF GREATER HUNTSVILLE, INC.	-	10,000	10,000
BIG BROTHERS BIG SISTERS OF THE TENNESSEE VALLEY	25,000	30,000	5,000
BOYS & GIRLS CLUBS OF NORTH ALABAMA, INC.	110,000	150,000	40,000
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	63,586
DOWNTOWN HUNTSVILLE, INC.	90,000	90,000	-
FAMILY SERVICES, INC. (LIFT HOUSING, INC.)	11,210	10,000	(1,210)
FIRST STOP, INC.	149,876	184,239	34,363
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	6,000
HISTORIC HUNTSVILLE FOUNDATION	-	30,000	30,000
HUNTSVILLE BALLET ASSOCIATION	40,000	40,000	-
HUNTSVILLE COMMUNITY WATCH	24,500	28,504	4,004
HUNTSVILLE EMERGENCY MEDICAL SERVICES, INC. (HEMSI)	300,000	-	(300,000)
HUNTSVILLE HOSPITAL FOUNDATION	25,000	25,000	-
HUNTSVILLE SYMPHONY ORCHESTRA ASSOCIATION	114,510	114,500	(10)
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	50,000
NORTH ALABAMA HOMEBUILDERS ACADEMY	200,000	200,000	-
NORTH HUNTSVILLE BUSINESS ASSOCIATION	48,500	50,000	1,500
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	21,500
THE ARTS COUNCIL, INC. (DBA ARTS HUNTSVILLE)	450,000	500,000	50,000
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	55,000
THE LEGACY CENTER, INC.	30,000	30,000	-
UNITED CEREBRAL PALSY OF HUNTSVILLE & TENNESSEE VALLEY	20,000	-	(20,000)
UNITED WAY	40,000	45,000	5,000
VILLAGE OF PROMISE, INC.	40,000	50,000	10,000
YMCA OF METROPOLITAN HUNTSVILLE (H'VILLE CHILD CARE CTR)	13,140	30,000	16,860
	3,021,735	3,103,328	81,593

City of Huntsville

Expenditures – Agency and Intergovernmental Appropriations (continued)

INTERGOVERNMENTAL TRANSFERS AND CONTRACTS	Revised Budget FY 2022 \$	Proposed Budget FY 2023 \$	Inc (Dec) Amount \$
CHAMBER OF COMMERCE OF HUNTSVILLE/MADISON CO.	275,000	300,000	25,000
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	217,681
HUNTSVILLE-MADISON COUNTY SENIOR CENTER, INC.	415,000	415,000	-
MADISON 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	(0)
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	-
	12,634,414	12,877,095	242,681

CULTURE AND TOURISM APPROPRIATIONS	Revised Budget FY 2022 \$	Proposed Budget FY 2023 \$	Inc (Dec) Amount \$
AL CONST VILLAGE-EARLYWORKS FAMILY OF MUSEUMS	700,000	700,000	-
AMPHITHEATER	729,600	886,080	156,480
BURRITT MUSEUM (93-21)	450,000	500,000	50,000
FANTASY PLAYHOUSE	200,000	200,000	-
HUNTSVILLE BOTANICAL GARDENS WELCOME CENTER	-	800,000	800,000
HUNTSVILLE BOTANICAL GARDENS WELCOME CENTER	400,000	400,000	-
HUNTSVILLE BOTANICAL GARDENS, INC. (93-21)	400,000	500,000	100,000
HUNTSVILLE CONVENTION & VISITORS BUREAU (12-365)	2,554,745	3,091,400	536,655
HUNTSVILLE MUSEUM OF ART (93-21)	725,000	900,000	175,000
HUNTSVILLE SPORTS COMMISSION (12-365)	405,021	490,100	85,079
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	448,845
VON BRAUN CENTER - OPERATING (12-365)	3,271,319	3,958,500	687,181
WEEDEN HOUSE MUSEUM (93-21)	40,000	40,000	-
	12,513,308	15,552,549	3,039,241

TOTAL SPECIAL APPROPRIATIONS 28,169,457 31,532,972 3,363,515

City of Huntsville

Expenditures – Debt Service and Debt Outstanding

The City issues debt to finance the construction of long-term capital projects. Some debt is issued as "general obligation" debt, or debt that is backed by the full faith and credit of the City. Other debt is "revenue" debt, or debt that is backed exclusively by certain revenue of the City, and holders of this debt must rely on the adequacy of the revenue supporting the debt.

A summary of all the outstanding debt of the City and the Public Building Authority of the City of Huntsville is as follows:

ISSUANCE SERIES	ORIGINAL ISSUE AMOUNT \$	OUTSTANDING AT 10/1/2022 \$
HUNTSVILLE CITY CAPITAL PROJECTS		
2013A	6,450,000	870,000
2013B	14,580,000	14,580,000
2013D	24,970,000	2,240,000
2013E	6,460,000	815,000
2014A	15,245,000	8,305,000
2014B	19,345,000	15,640,000
2015A	61,390,000	45,700,000
2016A	30,483,888	27,181,663
2016C	20,089,456	14,816,054
2017B	8,560,000	5,410,000
2017C	11,045,000	8,980,000
2017D	16,846,200	16,333,800
2018B	44,009,350	38,592,050
2019A	56,520,000	50,845,000
2020A	26,928,038	18,151,762
2020C	21,966,505	21,175,643
2021VBC	7,000,000	6,725,964
TOTAL	391,888,437	296,361,934
HUNTSVILLE CITY SCHOOLS		
2013C	77,050,000	7,775,000
2014C	27,045,000	18,235,000
2016B	29,890,000	29,890,000
2016D	31,550,000	28,065,000
2017A	17,355,000	14,560,000
2017E	49,195,000	48,335,000
2020B	13,265,000	10,105,000
2020D	27,610,000	24,725,000
TOTAL	272,960,000	181,690,000

City of Huntsville

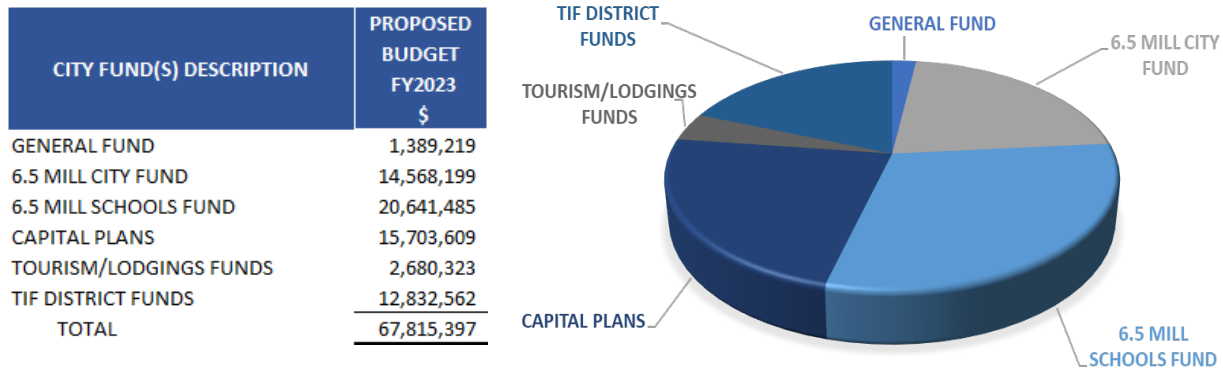
Expenditures – Debt Service and Debt Outstanding (continued)

ISSUANCE SERIES	ORIGINAL ISSUE AMOUNT \$	OUTSTANDING AT 10/1/2022 \$
TAX INCREMENT FINANCING DISTRICTS		
2014A	25,680,000	18,080,000
2015B	8,185,000	6,905,000
2016A	5,241,113	4,088,338
2016C	3,873,607	2,322,665
2018A	50,590,000	48,630,000
2018B	17,975,650	15,762,950
2018C	5,385,000	4,915,000
2019A	20,480,000	18,425,000
2020A	1,880,560	655,000
2020C	2,755,000	1,995,000
2020E	15,047,500	13,643,081
TOTAL	157,093,430	135,422,033
WATER POLLUTION CONTROL SYSTEM		
2011SRF	2,130,000	1,220,000
2014A	13,185,000	8,660,000
2016C	12,066,937	9,076,281
2017D	3,208,800	3,111,200
2020A	5,821,402	4,833,238
2020C	6,488,495	6,219,357
TOTAL	42,900,634	33,120,077
MUNICIPAL JUSTICE COMPLEX/JOINT JAIL		
2017PBA	46,965,000	40,585,000
HUNTSVILLE AMPHITHEATER		
2021PBA	37,000,000	37,000,000
HUNTSVILLE CITY HALL		
2022PBA	74,285,000	74,285,000
TOTAL ALL DEBT	1,023,092,500	798,464,044

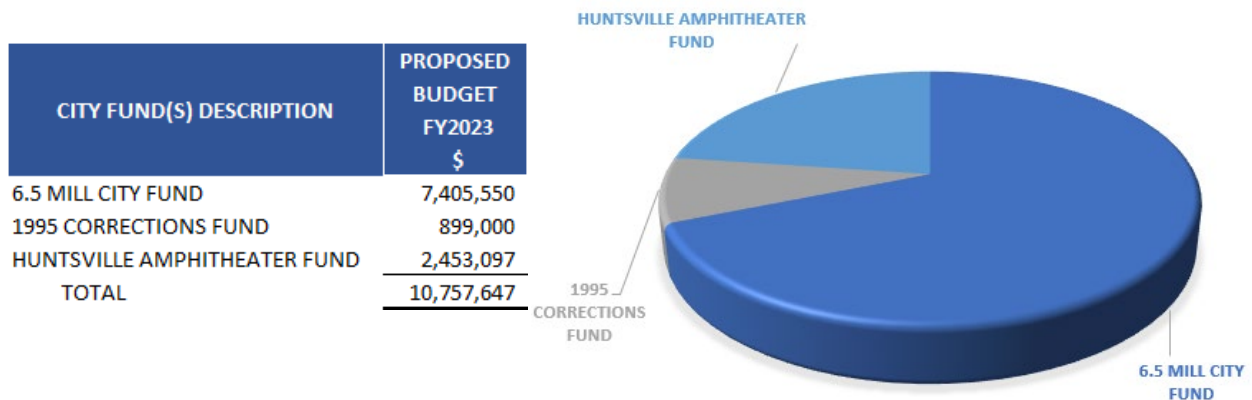
City of Huntsville

Expenditures – Debt Service and Debt Outstanding (continued)

Debt Service (principal and interest) is budgeted in each fund as appropriated throughout the City. The list below only includes governmental funds.



The Public Building Authority (PBA) was originally organized for the purpose of constructing a public safety and municipal court facility, including the City/County jail. The PBA was utilized in 2021 for the purpose of constructing the Huntsville Amphitheater and again in 2022 for the purpose of constructing Huntsville City Hall. The City, through lease agreements, is responsible for all the debt issued by the PBA. The annual debt service for the PBA is summarized below.



City of Huntsville
Expenditures – Transfers

TRANSFER DESCRIPTION	ACTUAL	REVISED	PROPOSED	INC (DEC) PROPOSED	
	FY 2021	BUDGET	BUDGET	FY2023 OVER FY2022	
	\$	FY2022	FY2023	AMOUNT	PERCENT
		\$	\$	\$	%
PUBLIC TRANSIT FUND	5,500,000	2,923,191	3,242,468	319,277	10.9%
<i>Annual transfer in support of Public Transit for administrative costs.</i>					
COMMUNITY DEVELOPMENT FUND	2,479,574	880,872	890,872	10,000	1.1%
<i>Annual transfer in support of Community Development for administrative Costs.</i>					
1990 CAPITAL PROJECTS FUND	6,786,534	674,250	85,000	(589,250)	-87.4%
<i>Transfer in support of departmental projects and capital costs.</i>					
SANITATION	-	1,600,000	2,369,502	769,502	48.1%
<i>Transfer in support of departmental operating and capital costs.</i>					
1995 CORRECTIONS	377,750	219,000	150,000	(69,000)	-31.5%
LODGING & LIQUOR TAXES	1,100,000	-	-	-	0.0%
GAS TAX FUND - STREET LIGHTING SUBSIDY	1,250,000	1,222,000	1,665,440	443,440	36.3%
EMERGENCY MANAGEMENT AGENCY	303,609	295,914	325,285	29,371	9.9%
TRANSFER FOR DEBT SERVICE	1,391,417	1,393,238	1,389,219	(4,019)	-0.3%
POST RETIREMENT HEALTH TRUST	2,500,000	7,500,000	4,872,111	(2,627,889)	-35.0%
HEALTH AND LIFE BENEFITS	-	500,000	-	(500,000)	-100.0%
TOTAL TRANSFERS	<u>21,688,884</u>	<u>17,208,465</u>	<u>14,989,897</u>		

City of Huntsville
FY23 Proposed Annual Budget
For the Fiscal Year Beginning October 1, 2022

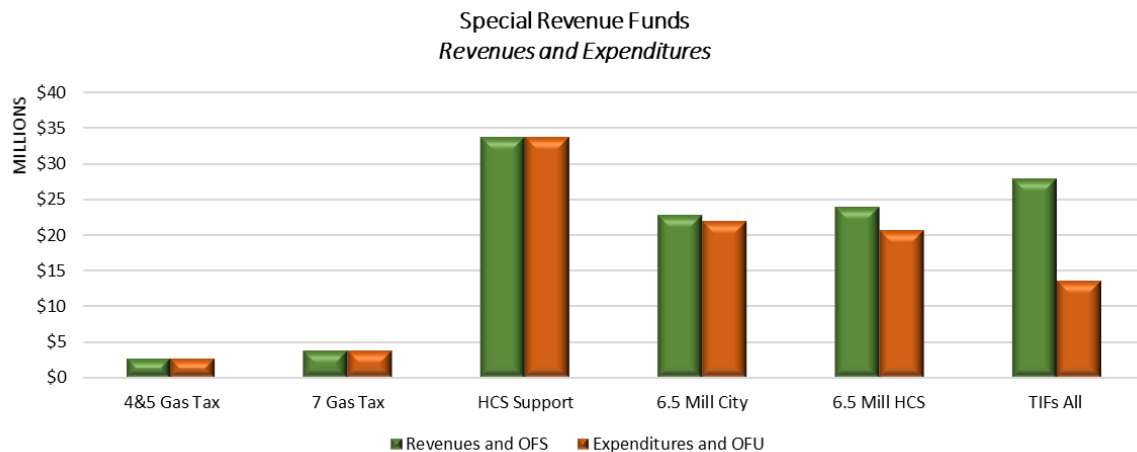
Special Revenue Funds



City of Huntsville
Fiscal 2023 Proposed Budget
Special Revenue Funds – Revenues and Expenditures

Special Revenue Funds	Proposed Budget FY2023						FY2023
	4&5 Gas Tax	7 Gas Tax	HCS Support	6.5 Mill City	6.5 Mill HCS	TIFs All	Total SRF
	\$	\$	\$	\$	\$	\$	\$
Revenues	2,646,000	2,119,560	33,730,000	22,800,000	23,939,257	27,995,606	113,230,423
Other Financing Sources	-	1,665,440	-	-	-	-	1,665,440
Total Revenues and OFS	2,646,000	3,785,000	33,730,000	22,800,000	23,939,257	27,995,606	114,895,863
Total Expenditures and OFU	2,650,000	3,785,000	33,730,000	21,973,749	20,641,485	13,618,562	96,398,796
Revenues over(under) Expenditures	(4,000)	-	-	826,251	3,297,772	14,377,044	18,497,067

Tax Increment Financing Districts	Proposed Budget FY2023						FY2023
	TIF 2	TIF 3A	TIF 4	TIF 5	TIF 6	TIF 7	TIFs All
	\$	\$	\$	\$	\$	\$	\$
Revenues	1,928,860	-	5,667,183	2,521,670	5,833,118	12,044,775	27,995,606
Other Financing Sources	-	-	-	-	-	-	-
Total Revenues and OFS	1,928,860	-	5,667,183	2,521,670	5,833,118	12,044,775	27,995,606
Expenditures	1,112,650	-	1,800,905	800,382	1,442,803	7,675,822	12,832,562
Other Financing Uses	786,000	-	-	-	-	-	786,000
Total Expenditures and OFU	1,898,650	-	1,800,905	800,382	1,442,803	7,675,822	13,618,562
Revenues over(under) Expenditures	30,210	-	3,866,278	1,721,288	4,390,315	4,368,953	14,377,044



City of Huntsville

Special Revenue Funds – Revenues and Expenditures (continued)

Title and Discription of the Special Revenue Fund	Actual FY 2021 \$	Budget FY 2022 \$	Proposed FY 2023 \$
Four and Five cent Gas Tax Fund			
<i>Accounts for Huntsville's share of the State of Alabama four and five cent gas tax revenues and expenditures for the resurfacing, restoration and rehabilitation of roads, bridges and streets.</i>			
Revenue			
State 4 Cent Gas Tax	1,056,929	1,037,167	1,040,000
State 5 Cent Gas Tax	358,912	348,886	350,000
State Fuel Excise Tax	16,553	18,239	20,000
Rebuild Alabama Gas Tax	1,164,629	1,055,161	1,236,000
Interest Revenue	241	-	-
Total Revenues and OFS	2,597,264	2,459,453	2,646,000
Expense			
Street Resurfacing	959,642	-	-
Transfer to Fund 3020 (for Resurfacing)	1,000,000	2,459,453	2,650,000
Transfer to Fund 3080 (for Resurfacing)	314,701	-	-
Total Expenditures and OFU	2,274,343	2,459,453	2,650,000
Excess (deficit) of Rev & OFS over Exp & OFU	322,921	-	(4,000)
Seven cent Gas Tax Fund			
<i>Accounts for Huntsville's share of the State of Alabama seven cent gas tax revenues and expenditures for street related projects.</i>			
Revenue			
State 7 Cent Gas Tax	2,056,275	2,020,000	2,060,400
State Fuel Inspection Fee	57,854	58,000	59,160
Interest Revenue	91	-	-
Transfer from General Fund	1,250,000	1,222,000	1,665,440
Total Revenues and OFS	3,364,220	3,300,000	3,785,000
Expense			
Bank Fees	423	-	-
Street Lighting	3,407,733	3,300,000	3,785,000
Total Expenditures and OFU	3,408,157	3,300,000	3,785,000
Excess (deficit) of Rev & OFS over Exp & OFU	(43,937)	-	-

City of Huntsville

Special Revenue Funds – Revenues and Expenditures (continued)

Title and Discription of the Special Revenue Fund	Actual FY 2021 \$	Budget FY 2022 \$	Proposed FY 2023 \$
Huntsville City School Support			
<i>Accounts for the appropriation of sales and use taxes allocated to the Huntsville City Schools at 14.7% of 3.5 pennies of City sales and use taxes.</i>			
Revenue			
Sales Tax	25,696,095	26,450,000	28,730,000
Use Tax	4,267,551	4,773,484	5,000,000
Total Revenues and OFS	29,963,646	31,223,484	33,730,000
Expense			
Huntsville City Schools	29,961,029	31,223,484	33,730,000
Total Expenditures and OFU	29,961,029	31,223,484	33,730,000
Excess (deficit) of Rev & OFS over Exp & OFU	2,617	-	-

6.5 Mills - City Debt Property Tax Fund

Accounts for 6.5 mills of ad valorem taxes restricted for debt service payments on City projects.

Revenue			
Ad Valorem (Property) Tax	20,409,023	20,750,000	22,800,000
Long Term Proceeds	42,885,867	-	-
Total Revenues and OFS	63,294,890	20,750,000	22,800,000
Expense			
Debt Service Costs	43,074,441	-	-
Transfer to PBA	2,627,236	4,142,703	7,405,550
Transfer for Debt Service	16,895,410	18,120,350	14,568,199
Total Expenditures and OFU	62,597,087	22,263,053	21,973,749
Excess (deficit) of Rev & OFS over Exp & OFU	697,803	(1,513,053)	826,251

City of Huntsville

Special Revenue Funds – Revenues and Expenditures (continued)

Title and Description of the Special Revenue Fund	Actual FY 2021 \$	Budget FY 2022 \$	Proposed FY 2023 \$
6.5 Mills - School Debt Property Tax Fund			
<i>Accounts for 6.5 mills of ad valorem tax restricted for the furtherance of education. Approved by voters in 1985, most revenue is allocated for debt service payments on school facilities. This debt is 'general obligation' debt issued by the City on behalf of the Huntsville City Schools.</i>			
Revenue			
Ad Valorem (Property) Tax	21,276,419	21,478,140	23,939,257
Long Term Proceeds	44,401,214	-	-
IRS Interest Subsidy	52,890	-	-
Transfer from Other Funds	900,000	-	-
Total Revenues and OFS	66,630,523	21,478,140	23,939,257
Expense			
Huntsville City Schools	900,000	-	-
Debt Service Costs	44,534,552	-	-
Transfer for Debt Service	20,770,368	20,440,035	20,641,485
Total Expenditures and OFU	66,204,920	20,440,035	20,641,485
Excess (deficit) of Rev & OFS over Exp & OFU	425,603	1,038,105	3,297,772

Tax Increment Financing District 2 Fund

A Tax Increment Financing District (TIF) established in 2000, to provide resources for the construction of public improvements to enhance retail development and for the renovation of Huntsville High School. Property taxes within the geographic TIF boundary are restricted for repayment of expenditures and debt issued on infrastructure and projects directly associated with the TIF.

Revenue			
Ad Valorem (Property) Tax	1,387,623	1,549,244	1,928,860
Interest Revenue	872	-	-
Long Term Proceeds	5,026,020	-	-
Total Revenues and OFS	6,414,514	1,549,244	1,928,860
Expense			
Debt Service Costs	5,063,065	-	-
Transfer to Capital Project Fund 3020	298,297	468,000	786,000
Transfer for Debt Service	1,088,878	1,080,582	1,112,650
Total Expenditures and OFU	6,450,240	1,548,582	1,898,650
Excess (deficit) of Rev & OFS over Exp & OFU	(35,726)	662	30,210

City of Huntsville

Special Revenue Funds – Revenues and Expenditures (continued)

Title and Discription of the Special Revenue Fund	Actual FY 2021 \$	Budget FY 2022 \$	Proposed FY 2023 \$
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Tax Increment Financing District 3A Fund

A Tax Increment Financing District established in 2001, to provide resources for the construction of public improvements in a north Huntsville industrial park and improve eight northwest Huntsville schools. Property taxes within the geographic TIF boundary are restricted for repayment of expenditures and debt issued on infrastructure and projects directly associated with the TIF. TIF 3A was paid off in FY2022.

Revenue

Ad Valorem (Property) Tax	4,212,214	5,776,349	-
Interest Revenue	2,447	-	-
Total Revenues and OFS	4,214,661	5,776,349	-

Expense

Bank Fees	40	-	-
Debt Service Costs	11,585,455	-	-
Transfer for Debt Service	816,649	829,670	-
Total Expenditures and OFU	12,402,145	829,670	-
Excess (deficit) of Rev & OFS over Exp & OFU	(8,187,483)	4,946,679	-

Tax Increment Financing District 4 Fund

A Tax Increment Financing District established in 2006, to provide resources for the rebuilding of Lee High School, construction of a variety of public facilities in downtown Huntsville, and northeast Huntsville road improvements. Property taxes within the geographic TIF boundary are restricted for repayment of expenditures and debt issued on infrastructure and projects directly associated with the TIF.

Revenue

Ad Valorem (Property) Tax	3,472,127	4,646,260	5,667,183
Interest Revenue	342	-	-
Total Revenues and OFS	3,472,468	4,646,260	5,667,183

Expense

Bank Fees	121	-	-
Transfer to Capital Project Fund 3020	1,650,000	2,369,791	-
Transfer for Debt Service	1,802,148	1,802,655	1,800,905
Total Expenditures and OFU	3,452,269	4,172,446	1,800,905
Excess (deficit) of Rev & OFS over Exp & OFU	20,199	473,814	3,866,278

City of Huntsville

Special Revenue Funds – Revenues and Expenditures (continued)

Title and Discription of the Special Revenue Fund	Actual FY 2021 \$	Budget FY 2022 \$	Proposed FY 2023 \$
Tax Increment Financing District 5 Fund			
<i>A Tax Increment Financing District established in 2010, to provide resources for the construction of public infrastructure on the U.S. Army's Redstone Arsenal, in support of a new office park for federal government contractors. Property taxes within the geographic TIF boundary are restricted for repayment of expenditures and debt issued on infrastructure and projects directly associated with the TIF.</i>			
<i>Financing for TIF projects is provided by loans from the commercial developer and are secured by future property taxes from the development, which are not general obligations of the City.</i>			
Revenue			
Ad Valorem (Property) Tax	1,220,125	2,053,059	2,521,670
Interest Revenue	164	-	-
Long Term Proceeds	4,402,509	-	-
Total Revenues and OFS	5,622,797	2,053,059	2,521,670
Expense			
EUL Projects	4,392,432	-	-
Debt Service Costs	428,102	-	-
Transfer for Debt Service	804,939	800,497	800,382
Total Expenditures and OFU	5,625,473	800,497	800,382
Excess (deficit) of Rev & OFS over Exp & OFU	(2,676)	1,252,562	1,721,288
Tax Increment Financing District 6 Fund			
<i>A Tax Increment Financing District established in 2016, to provide resources for the construction of infrastructure to support economic development in west Huntsville. Property taxes within the geographic TIF boundary are restricted for repayment of expenditures and debt issued on infrastructure, and projects directly associated with the TIF.</i>			
Revenue			
Ad Valorem (Property) Tax	3,618,990	4,769,288	5,833,118
Total Revenues and OFS	3,618,990	4,769,288	5,833,118
Expense			
Transfer for Debt Service	1,441,098	1,442,728	1,442,803
Total Expenditures and OFU	1,441,098	1,442,728	1,442,803
Excess (deficit) of Rev & OFS over Exp & OFU	2,177,892	3,326,560	4,390,315

City of Huntsville

Special Revenue Funds – Revenues and Expenditures (continued)

Title and Discription of the Special Revenue Fund	Actual FY 2021 \$	Budget FY 2022 \$	Proposed FY 2023 \$
Tax Increment Financing District 7 Fund			
<i>A Tax Increment Financing District established in 2016, to provide resources for the construction of infrastructure to support economic development in west Huntsville. Property taxes within the geographic TIF boundary are restricted for repayment of expenditures and debt issued on infrastructure, and projects directly associated with the TIF.</i>			
Revenue			
Ad Valorem (Property) Tax	328,861	6,526,761	12,044,775
Transfer in Capital Project Fund 3080	4,916,915	1,151,187	-
Total Revenues and OFS	5,245,776	7,677,948	12,044,775
Expense			
Transfer for Debt Service	5,245,776	7,677,947	7,675,822
Total Expenditures and OFU	5,245,776	7,677,947	7,675,822
Excess (deficit) of Rev & OFS over Exp & OFU	(0)	1	4,368,953

City of Huntsville

FY23 Managerial Budgets

For the Fiscal Year Beginning October 1, 2022



City of Huntsville
Managerial Budgets - Revenues and Expenditures

Title and Description of the Fund	FY2023 Budgets	
	Revenues \$	Expenditures \$
Four and Five cent Gas Tax Fund		
State Shared Gas Taxes	1,410,000	
Rebuild Alabama Gas Tax	1,236,000	
Transfer for Resurfacing		2,650,000
Seven cent Gas Tax Fund		
State Shared Gas Taxes and Fees	2,119,560	
Transfer from General Fund	1,665,440	
Street Lighting		3,785,000
1% Lodging Tax 2003 Fund		
Liquor and Lodging Taxes	1,508,000	
Capital Projects		1,508,000
1% Lodging Tax 2013 Fund		
Liquor and Lodging Taxes	1,508,000	
Agency Appropriations		1,508,000
Huntsville City School Support		
Sales and Use Tax	33,730,000	
Huntsville City Schools		33,730,000
6.5 Mills - City Debt Property Tax Fund		
Ad Valorem (Property) Tax	22,800,000	
Debt Service and Transfers		21,973,749
6.5 Mills - School Debt Property Tax Fund		
Ad Valorem (Property) Tax	23,939,257	
Debt Service and Transfers		20,641,485
Tax Increment Financing District 2 Fund		
Ad Valorem (Property) Tax and Interest	1,928,860	
Debt Service and Transfers		1,898,650
Tax Increment Financing District 4 Fund		
Ad Valorem (Property) Tax and Interest	5,667,183	
Debt Service and Transfers		1,800,905

City of Huntsville

Managerial Budgets - Revenues and Expenditures (continued)

Title and Description of the Fund	FY2023 Budgets	
	Revenues \$	Expenditures \$
Tax Increment Financing District 5 Fund		
Ad Valorem (Property) Tax and Interest	2,521,670	
Debt Service and Transfers		800,382
Tax Increment Financing District 6 Fund		
Ad Valorem (Property) Tax and Interest	5,833,118	
Debt Service and Transfers		1,442,803
Tax Increment Financing District 7 Fund		
Ad Valorem (Property) Tax and Interest	12,044,775	
Debt Service and Transfers		7,675,822
1995 Corrections Fund		
1995 Corrections Revenue	750,000	
Transfer from the General Fund	150,000	
Debt Service		899,000
Amphitheater Fund		
Orion Facility Fee Revenue	800,000	
Transfer from Liquor and Lodgings Fund	886,080	
Transfer from Capital Project Fund	2,500,000	
Operating		1,732,983
Debt Service		2,453,097
Health and Life Benefits Fund		
Employer/Employee Premiums	28,648,791	
Claims and Fees		27,665,029
Post-Retirement Benefits Trust Fund		
Premiums	2,597,000	
Transfer from the General Fund	4,872,111	
Claims and Fees		8,685,600

City of Huntsville
FY23 Proposed Annual Budget
For the Fiscal Year Beginning October 1, 2022

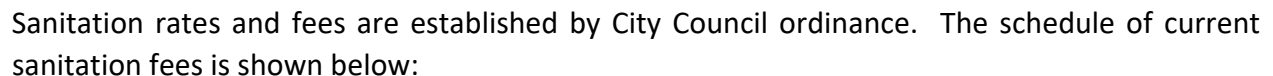
Enterprise Funds

Sanitation
Water Pollution Control



Sanitation Division of the Public Works Department

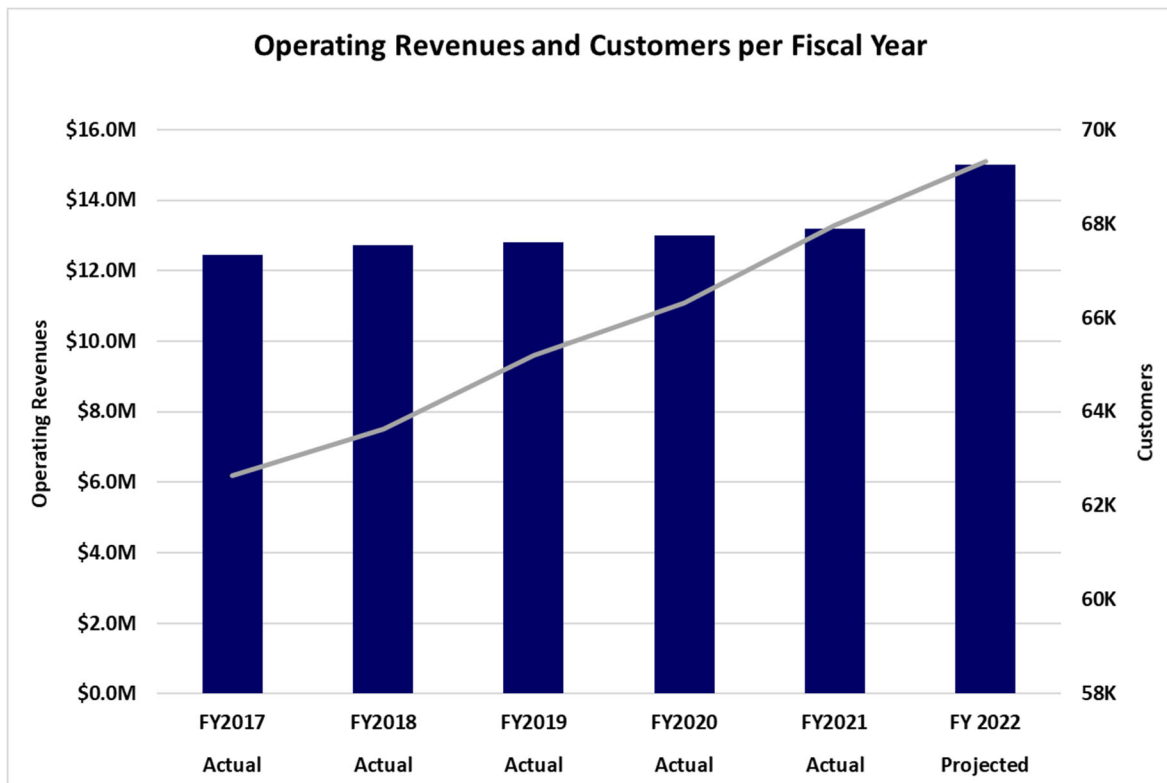
Household garbage collection accepts paper products and household food waste once a week for residential customers. Large green carts are provided to residents and placed curbside for pick-up. *Residential bulk trash* is the collection of yard waste such as grass clippings, twigs, hedge clippings, junk or rubbish in approved containers.

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City of Huntsville

Sanitation Division of the Public Works Department

Huntsville Utilities bills and collects sanitation charges monthly. Due to the rise in population within the City, sanitation revenues have risen, as well. The following chart provides an overview of these trends and shows the history of operational revenue collection and total customers for the Sanitation division. Sanitation rates have remained constant for the years reflected below. The total customer count continues to increase at an average of 2.06% per year.



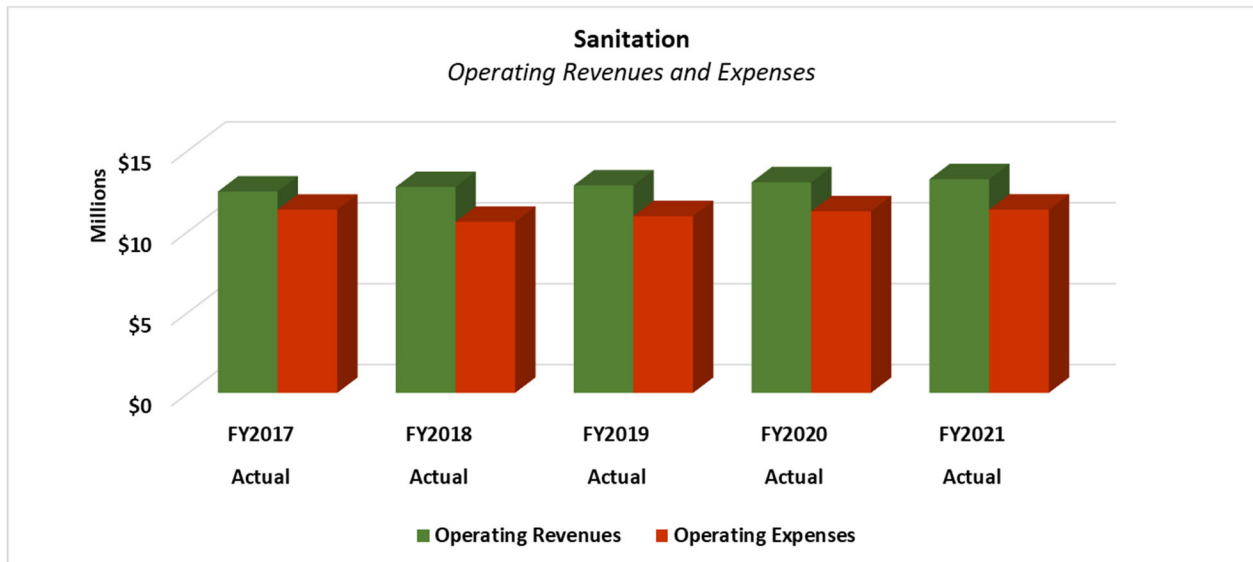
The Sanitation Fund as a proprietary fund will need to account for all Assets, Liabilities, Revenues and Expenses appropriately. The main capital assets, consisting of fleet (garbage and boom trucks) have been moved and are accounted for in this fund. Any debt or other affiliated liabilities will also be accounted for in this fund. As we move into this fiscal year, we will continue to assess the ability of the fund to cover not only the operational expenses, but capital expenses, as well.

Late in the fiscal year, we will look at timing of completing a rate study. This will not only assess the ability of rates to cover expenses of the service provided, but also the service cost by type, rate structure, appropriate rates to user class, and other areas of consideration.

City of Huntsville

Sanitation Division History *

	Actual					Inc/(Dec) FY21 over FY20	
	FY 2017	FY2018	FY2019	FY2020	FY2021	Amount	As %
OPERATING REVENUES							
Charges for services	12,440,162	12,721,982	12,819,607	13,010,139	13,202,489	192,351	1.5%
Total operating revenues	12,440,162	12,721,982	12,819,607	13,010,139	13,202,489	192,351	1.5%
OPERATING EXPENSES							
Personnel	5,852,370	6,252,771	6,423,365	6,361,353	6,483,359	122,007	1.9%
Operating	5,465,592	4,317,575	4,496,486	4,855,800	4,841,460	(14,339)	-0.3%
Capital	3,919	2,339	3,917	403	-	(403)	-100.0%
Total operating expenses	11,321,881	10,572,684	10,923,768	11,217,555	11,324,820	107,265	1.0%
Operating income (loss)	1,118,281	2,149,297	1,895,838	1,792,584	1,877,670	85,086	4.7%



* Note: The numbers above are reported on a modified accrual basis. During the fiscal year, the Sanitation Fund will transition to a full accrual basis.

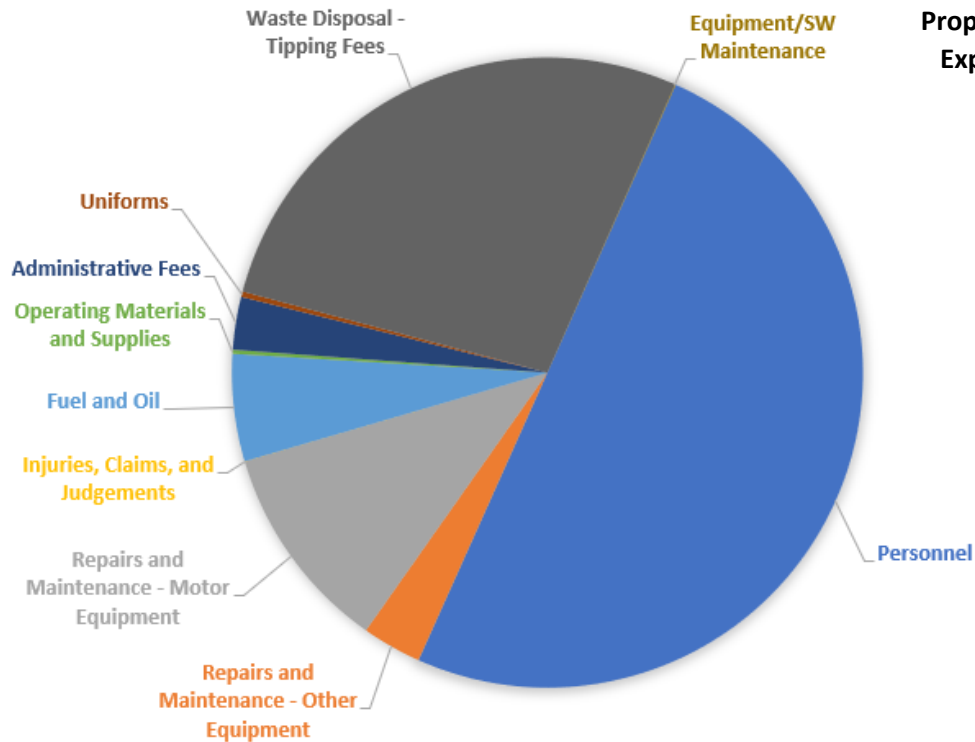
City of Huntsville

Sanitation Division

Overview of Revenues and Expenses *

	Actual FY2020 \$	Actual FY2021 \$	Revised Budget FY2022 \$	Actual YTD FY2022 \$	Proposed Budget FY2023 \$
OPERATING REVENUES & OFS					
Charges for services	13,010,139	13,202,489	13,400,000	12,599,152	14,000,000
Other financing sources	-	-	1,600,000	1,600,000	2,369,502
Total operating revenues & OFS	13,010,139	13,202,489	15,000,000	14,199,152	16,369,502
OPERATING EXPENSES					
Personnel	6,361,353	6,483,359	7,017,113	6,380,347	8,190,402
Operating	4,855,800	4,841,460	7,021,611	6,822,802	8,179,100
Capital	403	-	-	-	-
Total operating expenses	11,217,555	11,324,820	14,038,724	13,203,149	16,369,502
Operating income (loss)	1,792,584	1,877,670	961,276	996,003	-

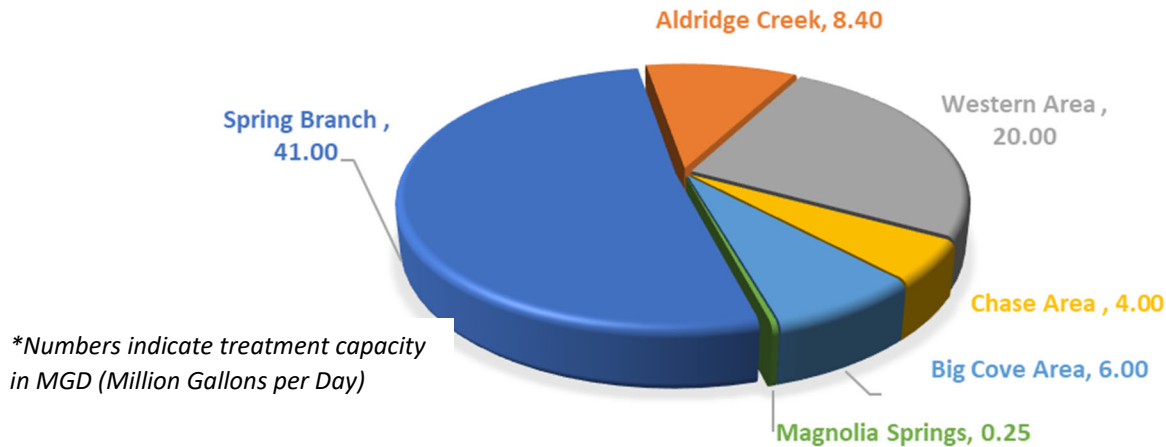
* Note: The numbers above are reported on a modified accrual basis. During the fiscal year, the Sanitation Fund will transition to a full accrual basis.



City of Huntsville

Water Pollution Control Department

The Water Pollution Control (WPC) Department manages and oversees the operations of sewage collection and treatment for the City of Huntsville. WPC's main office is located at 1800 Vermont Road, however plants, pumping stations, and basins are located throughout the City. WPC operates six wastewater treatment plants (WWTPs) with the following capacity.



The operation of the WPC department is financed through the City and accounted for within its own "enterprise or proprietary" fund that is separate from the general fund. This means that sewer charges are expected to cover all expenses for the entity, including operations, capital purchases, infrastructure projects and debt service. The City's Water Pollution Control Enterprise Fund accounts for sewer activities using business-type accounting (full accrual basis). Revenue sources include sewer service charges, sewer access fees, septage discharge revenues, tap fees, and investment income. Expenses are accounted for in the following divisions: Administration, Asset Management, Maintenance, Collections, Construction, Television Inspections, Sewer Maintenance, Pump Stations, and Monte Sano. There are also divisions for each Wastewater Treatment Plant and each basin at those plants.

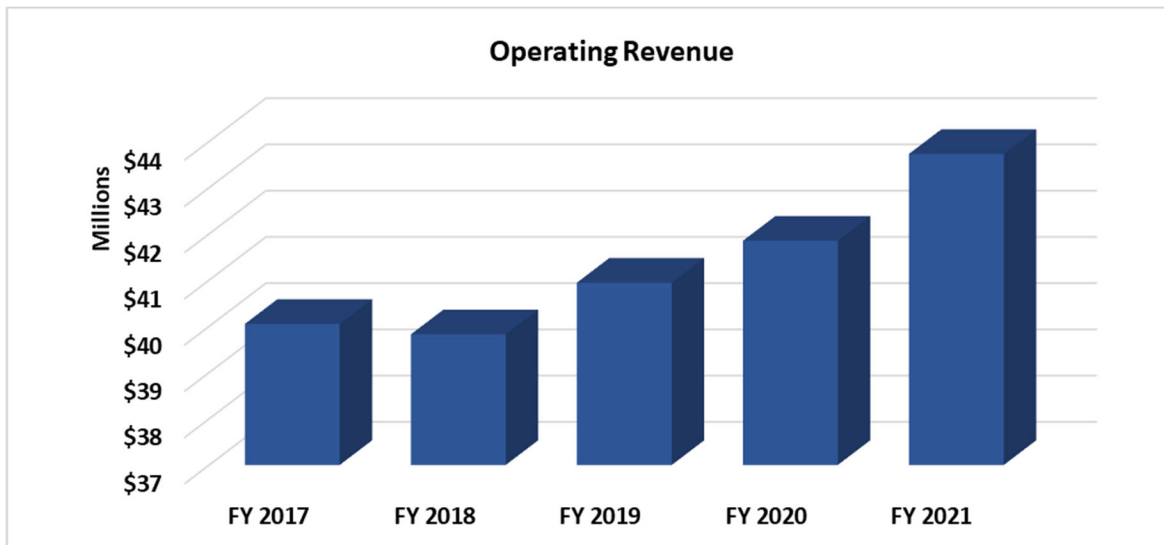
Sewer rates and fees are established by City Council ordinance. It is the Council's intention that sewer fees cover the costs of providing wastewater services to residences and businesses. The schedule of current sewer fees is shown below:

Entity or Billing Class	Rate per Thousand Gallons	Sewer access fees	
Single family homes with one water meter	\$4.83	3/4" meter	\$1,000
Single family homes with two water meters, Commerical, and multi-family	\$5.68	1" meter	\$1,500
Major Industrial	\$4.72	1 1/2" meter	\$2,000
Armory Commission	\$5.68	2" meter	\$3,000
Madison County Schools (Riverton)	\$17.33	3" meter	\$4,000
Endeavor School (Mag Springs purchase)	\$1,735/month	4" and above meter	\$6,000
City of Madison	\$2.21		
Town of Triana	\$2.47		
Limestone County	\$4.26		

City of Huntsville

Water Pollution Control Department

Sewer revenues have risen over the last few years due to the rise in population within the City. Since sewer rates are charged based on water usage, revenue collections can be subject to precipitation levels (although, irrigation systems usually have a separate meter which is not subject to sewer charges). Huntsville Utilities is responsible for billing and collecting sewer charges. These collections lag usage at the meter by at least two months. Remittance from the collections office is subject to workflow and can experience delays. The chart below (which graphs the numbers from the following page) shows the history of operational revenue collections for the WPC fund.



Proper management of a large system requires long-range planning for large capital projects. Below is the current five-year Capital Improvement Plan.

CAPITAL IMPROVEMENT PLAN

Revised Model Allocation
5 Year Outlook



WATER POLLUTION CONTROL
WASTEWATER TREATMENT DIVISION
FY 2023

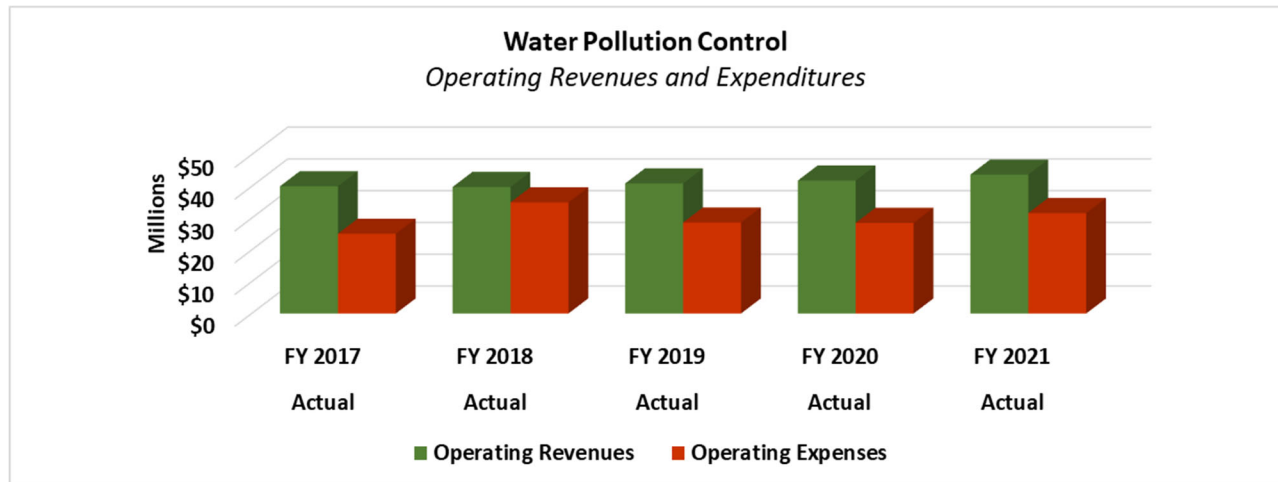
Project Description	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Allocated Capital Plan Projects (FY23 Outlay)	14,900,000,000					14,900,000,000
CMOM Sanitary Sewer Rehabilitation Projects for Large Diameter Gravity Sewer and Creek Bank Restoration		2,500,000,000	2,500,000,000	2,500,000,000	2,500,000,000	10,000,000,000
WPC System Wide WWTP & Pump Station Rehabilitation Projects		2,500,000,000	2,500,000,000	2,500,000,000	2,500,000,000	
WWTP Effluent Water Reuse & Reclamation Project for Various Green Energy Uses		5,000,000,000				
Big Cove WWTP 2 MGD Capacity Upgrade to Include: Ex. Headworks Improvements and New Treatment Process			25,000,000,000			25,000,000,000
Spring Branch WWTP Bio-Solids Waste to Energy Project				5,000,000,000		5,000,000,000
Western Area WWTP 10 MGD Capacity Upgrade to Include: 2 Additional New Treatment Process					50,000,000,000	50,000,000,000
Total - Sewer Fund	14,900,000,000	10,000,000,000	30,000,000,000	10,000,000,000	55,000,000,000	119,900,000,000

City of Huntsville

Water Pollution Control Fund History

	Actual					Increase FY21 over FY20	
	FY 2017	FY2018	FY2019	FY2020	FY2021	Amount	As %
Operating revenues	40,049,926	39,824,923	40,942,608	41,849,372	43,727,045	1,877,673	4.5%
Operating expenses	25,104,933	34,976,387	28,634,538	28,536,123	31,605,358	3,069,235	10.8%
Operating income (loss)	14,944,993	4,848,536	12,308,070	13,313,249	12,121,687	(1,191,562)	-9.0%
Nonoperating revenues (exps)							
Gain (loss on disposal of assets)							
Interest earned	750	1,136	1,526	312	5,771	5,459	1749.7%
Interest and fiscal charges	(2,849,785)	(2,436,800)	(2,362,735)	(1,197,729)	(527,663)	670,066	-55.9%
Debt Issuance	(45,296)	-	-	-	(94,793)	(94,793)	0.0%
Miscellaneous revenue (expense)	8,205	10,055	84,762	54,857	31,794	(23,063)	-42.0%
Total nonoperating	(2,886,126)	(2,425,609)	(2,276,447)	(1,142,560)	(584,891)	557,669	-48.8%
Income before transfers & cap contributions	12,058,867	2,422,927	10,031,623	12,170,689	11,536,796	(633,893)	-5.2%
Grants	9,090	-	-	-	-	-	0.0%
Change in net position	12,067,957	2,422,927	10,031,623	12,170,689	11,536,796	(633,893)	-5.2%

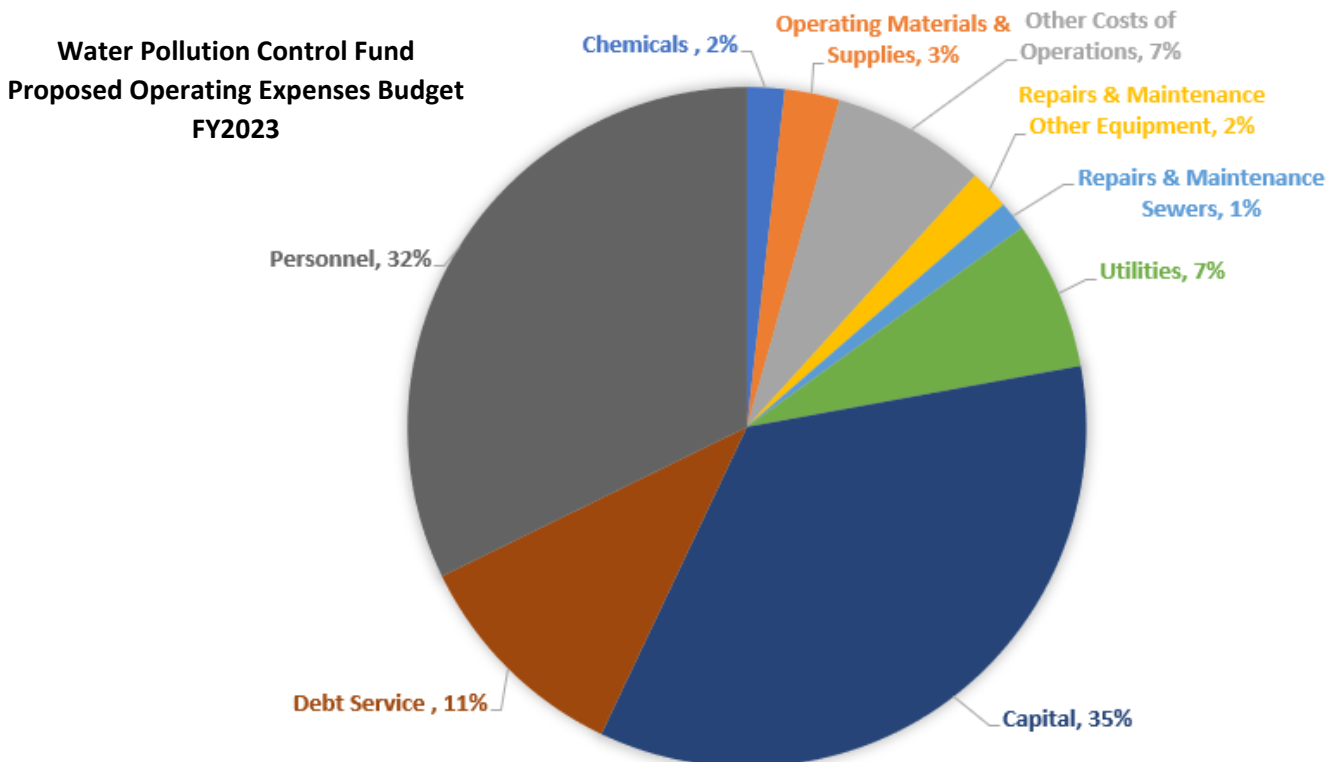
This history is reported on the full accrual basis. Per Generally Accepted Accounting Principles (GAAP) other sources and uses of funds from capital outlays, debt issuances and debt principal payments (past, present and future) are not reflected in the numbers listed above.



City of Huntsville
Water Pollution Control Fund
Overview of Revenues, Expenses, and Changes in Net Position

	FY2019	FY2020	FY2021	Revised Budget FY2022	YTD Actual FY2022	Proposed Budget FY2023
	\$	\$	\$	\$		\$
OPERATING REVENUES						
Charges for services	40,942,608	41,849,372	42,940,702	39,168,000	40,122,119	43,256,200
Intergovernmental	-	-	692,749	-	-	-
Other	-	-	93,594	-	29,796	23,800
Total operating revenues	40,942,608	41,849,372	43,727,045	39,168,000	40,151,915	43,280,000
OPERATING EXPENSES						
Expenses	28,634,538	28,536,123	31,605,358	21,637,005	16,742,625	22,821,740
Capital Improvements *	-	-	-	32,125,184	20,174,541	14,668,648
Debt Payments *	-	-	-	5,239,163	5,239,163	4,497,902
Total operating expenses	28,634,538	28,536,123	31,605,358	59,001,352	42,156,329	41,988,290
Operating income (loss)	12,308,070	13,313,249	12,121,687	(19,833,352)	(2,004,414)	1,291,710
NONOPERATING REVENUES (EXPENSES)						
Interest income	1,526	312	5,771	1,000	3	-
Interest Expense	(2,362,735)	(1,197,729)	(527,663)	(1,499,273)	(1,499,394)	(1,291,364)
Miscellaneous revenue (expense)	84,762	54,857	(62,999)	7,000	15,005	-
Total nonoperating revenues (expenses)	(2,276,447)	(1,142,560)	(584,891)	(1,491,273)	(1,484,387)	(1,291,364)
Income (loss) before contributions and transfers	10,031,623	12,170,689	11,536,796	(21,324,625)	(3,488,801)	345
Change in net position	10,031,623	12,170,689	11,536,796	(21,324,625)	(3,488,801)	345

* Actual amounts are reported on the full accrual basis: capital assets are capitalized and expensed through depreciation and debt service payments of principal are recorded as a reduction of liabilities. The budget is prepared on a modified accrual basis: capital outlays and debt principal are reflected as expenses, for budgetary control purposes.



City of Huntsville

FY23 Proposed Annual Budget

For the Fiscal Year Beginning October 1, 2022

Capital Improvement Funds

1990 Capital Improvement Fund

2014 Capital Improvement Fund



City of Huntsville

Capital Improvement Funds

Overview

The City has two Capital Improvement Plans (CIP); one established in 1990, and the other in 2014. Capital improvements refer to major physical expenditures such as land acquisition, building or facility construction, equipment, and other public infrastructure. These plans include a description of proposed capital improvement projects, an annual schedule of expected funding, and an estimate of the project costs and financing sources. The ten-year CIPs are updated every year along with the annual budget, and are in place to accommodate future population growth and amenities required to maintain appropriate levels of service.



The **1990 Capital Improvement Fund** accounts for CIP activity primarily related to the 18% of the 3.5% Sales and Use Tax rate, as laid out in the revenue section of this document. The 1990 CIP provides funding for infrastructure projects and maintenance, municipal facility construction and improvements, public parks and recreational facility construction and improvements, as well as fleet and other durable equipment. Street resurfacing is one of the largest annual capital outlays in this fund.



The **2014 Capital Improvement Fund** accounts for CIP activity related to the additional 1% Sales and Use Tax that was levied in 2014. This increase brought the city Sales and Use Tax rate from 3.5% to 4.5%, as laid out in the revenue section of this document. The 2014 CIP was established to fund construction of public roads and economic development efforts. Some of these costs include right-of-way acquisition, engineering, testing, and infrastructure projects, such as bridge and drainage construction.

City of Huntsville
1990 Ten-Year Capital Improvement Plan
For the Fiscal Years beginning October 1, 2022

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Beginning Balance (remaining from prior year)	\$ 4,071,447	\$ 377,656	\$ 1,815,744	\$ 3,224,041	\$ 2,538,335	\$ 3,702,108	\$ 2,348,658	\$ 591,220	\$ 312,138	\$ 555,763
Revenue										
Earmarked portion of Sales Tax	35,170,000	36,225,100	37,311,853	38,431,209	39,584,145	40,771,669	41,994,819	43,254,664	44,552,304	45,888,873
Earmarked portion of Use Tax	6,100,000	6,283,000	6,471,490	6,665,635	6,865,604	7,071,572	7,283,719	7,502,231	7,727,297	7,959,116
Alabama Trust Fund Distribution ATFD	2,058,000	2,058,000	2,058,000	2,058,000	2,058,000	2,058,000	2,058,000	2,058,000	2,058,000	2,058,000
Resurfacing Transfers from Gas Tax Fund	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000
General Fund Transfer	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
Embassy Suites Garage Lease	224,595	224,595	224,595	224,595	224,595	224,595	224,595	224,595	224,595	224,595
Annual Recurring Revenue - Total	46,287,595	47,525,695	48,800,938	50,114,438	51,467,344	52,860,836	54,296,133	55,774,489	57,297,196	58,865,584
Planned Debt Issue	41,950,000	3,000,000	64,000,000	-	37,500,000	-	-	-	-	-
Total Revenue	88,237,595	50,525,695	112,800,938	50,114,438	88,967,344	52,860,836	54,296,133	55,774,489	57,297,196	58,865,584
Expenditures										
Projects	82,150,000	38,650,000	98,250,000	34,250,000	72,250,000	36,250,000	36,750,000	36,750,000	37,750,000	38,250,000
Debt Service (3020)	10,549,386	12,021,607	14,237,120	16,550,144	15,553,571	17,964,286	19,303,571	19,303,571	19,303,571	19,303,571
General Fund Transfer										
TIF Districts Subsidy/(Reimbursement)	(768,000)	(1,584,000)	(1,094,480)							
Total Transfers	(768,000)	(1,584,000)	(1,094,480)	-	-	-	-	-	-	-
Total Expenditures	91,931,386	49,087,607	111,392,640	50,800,144	87,803,571	54,214,286	56,053,571	56,053,571	57,053,571	57,553,571
Ending Balance	377,656	1,815,744	3,224,041	2,538,335	3,702,108	2,348,658	591,220	312,138	555,763	1,867,775

City of Huntsville
1990 Ten-Year Capital Improvement Plan
For the Fiscal Years beginning October 1, 2022

		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
PROJECT DETAILS											
TOTAL INFRASTRUCTURE, PROJECTS & MAINTENANCE		\$ 23,850,000	\$ 24,150,000	\$ 24,750,000	\$ 24,750,000	\$ 25,250,000	\$ 25,750,000	\$ 26,250,000	\$ 26,750,000	\$ 27,250,000	\$ 27,750,000
CASH FUNDED EXPENDITURES		23,850,000	24,150,000	24,750,000	24,750,000	25,250,000	25,750,000	26,250,000	26,750,000	27,250,000	27,750,000
STREET RESURFACING	SalesTax	14,000,000	14,500,000	15,000,000	15,000,000	15,500,000	16,000,000	16,500,000	17,000,000	17,500,000	18,000,000
STREET RESURFACING	GasTax	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000
ADA IMPROVEMENTS (PROWAG)	SalesTax	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
STREET MAINTENANCE	SalesTax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
MERIDIAN ST REPAIR	SalesTax	200,000									
TRAFFIC ANNUAL IMPROVEMENTS	SalesTax	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
INTELLIGENT TRANSPORTATION SYS	SalesTax	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
BRIDGE ANNUAL PROGRAM	SalesTax	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
DRAINAGE ANNUAL IMPROVEMENTS	SalesTax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
DRAINAGE MAINTENANCE	SalesTax	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
DRAINAGE PRIORITIZED PROJECTS	SalesTax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
SIDEWALK CONSTRUCTION	SalesTax	300,000	300,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
SIDEWALK MAINTENANCE	SalesTax	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
TOTAL MUNICIPAL FACILITIES PROJECTS & MAINTENANCE		7,150,000	1,050,000	14,050,000	1,050,000	10,550,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
CASH FUNDED EXPENDITURES		1,650,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
FACILITIES MAINTENANCE	SalesTax	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
ADA ACCESSIBILITY IMPROVEMENTS	SalesTax	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
ROOF REPLACEMENT	SalesTax	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
VETERANS MEMORIAL PARK MAINT	SalesTax	150,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
OPEN SPACE ACQUISITION	SalesTax	500,000									
DEBT FUNDED EXPENDITURES		5,500,000	-	13,000,000	-	9,500,000	-	-	-	-	-
HPD CSI FACILITY	Debt	4,000,000									
HPD STORAGE FACILITY	Debt	1,500,000									
FIRE STATION-CONSTRUCTION	Debt			6,000,000	-	4,500,000					
HPD PRECINCT CONSTRUCTION	Debt			5,000,000		5,000,000					
HPD RANGE FACILITY PH 3	Debt			2,000,000							
TOTAL FLEET & DURABLE EQUIPMENT PROGRAMS		14,065,000	10,065,000	8,065,000	8,065,000	8,065,000	9,065,000	9,065,000	8,565,000	9,065,000	9,065,000
CASH FUNDED EXPENDITURES		14,065,000	10,065,000	8,065,000	8,065,000	8,065,000	9,065,000	9,065,000	8,565,000	9,065,000	9,065,000
FLEET PURCHASES	SalesTax	14,000,000	10,000,000	8,000,000	8,000,000	8,000,000	9,000,000	9,000,000	8,500,000	9,000,000	9,000,000
ITS COMMUNICATION SYS BUILD	SalesTax	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
EMERGENCY WARNING SIRENS	SalesTax	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000

City of Huntsville
1990 Ten-Year Capital Improvement Plan
For the Fiscal Years beginning October 1, 2022

		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
TOTAL PUBLIC PARKS & RECREATIONAL PROJECTS & MAINTENANCE		\$ 37,085,000	\$ 3,385,000	\$ 51,385,000	\$ 385,000	\$ 28,385,000	\$ 385,000	\$ 385,000	\$ 385,000	\$ 385,000	\$ 385,000
CASH FUNDED EXPENDITURES		635,000	385,000	385,000	385,000	385,000	385,000	385,000	385,000	385,000	385,000
PARKS & REC MAINTENANCE	SalesTax	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
HAYS PRESERVE MAINTENANCE	GF Transfer	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
GOLDSMITH-SCHIFFMAN PRESERVE MAINTENANCE	GF Transfer	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
HTC CAPITAL IMPROVEMENTS	HTC Transfer	250,000									
DEBT FUNDED EXPENDITURES		36,450,000	3,000,000	51,000,000	-	28,000,000	-	-	-	-	-
SANDRA MOON RENOVATION	Debt	18,000,000									
MARTIN RD REC CENTER CONSTRUCTION	Debt	7,250,000									
MCGUCKEN PARK RENOVATION	Debt	1,000,000									
STONER PARK RENOVATION	Debt	1,000,000									
ART MUSEUM HVAC REPLACEMENT	Debt	3,000,000									
MILITARY MUSEUM RENOVATION	Debt	5,200,000									
ICEPLEX EXPANSION	Debt		2,000,000	28,000,000							
BRAHAN SPRINGS PARK IMPROVEMENTS	Debt			6,000,000							
JAYCEE COMMUNITY CENTER RENOVATION	Debt		1,000,000	3,000,000							
PICKLEBALL COMPLEX CONSTRUCTION	Debt			4,000,000							
BIG SPRING PARK EXPANSION	Debt	1,000,000		10,000,000							
DOWNTOWN LIBRARY BRANCH CONSTRUCTION	Debt					18,000,000					
SHOWERS CENTER RENOVATION	Debt					5,000,000					
GOLDSMITH-SCHIFFMAN STADIUM RENOVATION	Debt					5,000,000					

City of Huntsville
2014 Ten-Year Capital Improvement Plan
For the Fiscal Years beginning October 1, 2022

Funding Code		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Summary											
<u>Revenue</u>											
Annual-recurring revenue											
<u>2014 1% Sales Tax/Use Tax</u>											
Earmarked portion of Sales Tax	Annual	\$ 51,300,000	\$ 51,813,000	\$ 52,331,000	\$ 52,854,000	\$ 53,383,000	\$ 53,917,000	\$ 54,456,000	\$ 55,001,000	\$ 55,551,000	\$ 56,107,000
Earmarked portion of Use Tax	Annual	9,700,000	9,797,000	9,895,000	9,994,000	10,094,000	10,195,000	10,297,000	10,400,000	10,504,000	10,609,000
Annual - recurring revenue total		61,000,000	61,610,000	62,226,000	62,848,000	63,477,000	64,112,000	64,753,000	65,401,000	66,055,000	66,716,000
Planned debt issues	Debt	45,000,000	-	-	-	-	-	-	-	-	-
Total Revenue		106,000,000	61,610,000	62,226,000	62,848,000	63,477,000	64,112,000	64,753,000	65,401,000	66,055,000	66,716,000
<u>Expenditures</u>											
Projects		82,850,000	50,150,000	52,300,000	50,500,000	55,500,000	60,500,000	43,500,000	65,500,000	35,500,000	61,500,000
Annual Debt Service	Annual	7,607,320	7,604,269	10,653,772	10,659,234	10,655,187	10,657,342	10,655,095	10,657,660	10,657,655	10,657,655
Proposed Debt Service	Annual	-	3,000,000	-	-	-	-	-	-	-	-
Total Debt Service	Annual	7,607,320	10,604,269	10,653,772	10,659,234	10,655,187	10,657,342	10,655,095	10,657,660	10,657,655	10,657,655
Total Expenditures		90,457,320	60,754,269	62,953,772	61,159,234	66,155,187	71,157,342	54,155,095	76,157,660	46,157,655	72,157,655
Net Change		15,542,680	855,731	(727,772)	1,688,766	(2,678,187)	(7,045,342)	10,597,905	(10,756,660)	19,897,345	(5,441,655)
Beginning Balance		176,279	15,718,960	16,574,690	15,846,918	17,535,685	14,857,498	7,812,156	18,410,061	7,653,401	27,550,746
Ending Balance		15,718,960	16,574,690	15,846,918	17,535,685	14,857,498	7,812,156	18,410,061	7,653,401	27,550,746	22,109,091

City of Huntsville
2014 Ten-Year Capital Improvement Plan
For the Fiscal Years beginning October 1, 2022

Funding Code		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Project Details (projects may appear in duplicate due to different funding sources)											
Total Road Funding		\$ 23,850,000	\$ 29,400,000	\$ 34,150,000	\$ 37,000,000	\$ 42,000,000	\$ 49,000,000	\$ 32,000,000	\$ 54,000,000	\$ 24,000,000	\$ 50,000,000
STREET CONSTRUCTION		20,300,000	26,500,000	31,000,000	28,000,000	38,000,000	45,000,000	23,000,000	50,000,000	20,000,000	50,000,000
RESTORE OUR ROADS - 2	Annual		5,000,000	10,000,000	15,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
RESTORE OUR ROADS - 2	Debt	5,000,000									
BALCH-CAPSHAW INTERS. IMPROVEMENTS	Annual	500,000									
CAPSHAW ROAD IMPROVEMENTS	Annual			2,000,000				3,000,000			30,000,000
CLINTON AVENUE IMPROVEMENTS	Annual	2,500,000									
COUNTY LINE ROAD REALIGNMENT	Annual					3,000,000			30,000,000		
EASTERN BYPASS	Annual	600,000				5,000,000	5,000,000				
EAST ARSENAL CONNECTOR	Annual	1,000,000				5,000,000	5,000,000				
GOVERNORS DRIVE IMPROVEMENTS	Annual		5,000,000								
HOLMES AVE IMPROVEMENTS	Annual		5,000,000	7,000,000	5,000,000						
JACKSON BEND EXTENSION	Annual		3,500,000								
LIBERTY HILL ROAD	Annual	200,000									
LOWE AVENUE	Annual		1,000,000								
MONROE ROAD	Annual	1,000,000									
NORTHERN BYPASS (US231 to Winchester)	Annual	2,000,000	2,000,000	7,000,000	5,000,000						
NORTHERN BYPASS (Winchester to US72)	Annual				3,000,000	5,000,000	15,000,000				
OLD BIG COVE ROAD	Annual		5,000,000	5,000,000							
POLLARD REBUILD	Annual	2,500,000									
OLD MONROVIA IMPROVEMENTS	Annual	3,500,000									
SLAUGHTER ROAD @ Eastview/Castle Dr	Annual	1,500,000									
OTHER STREET PROJECTS		3,050,000	2,400,000	2,650,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	-
STP 20% MATCH	Annual	2,000,000	650,000	650,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	
Repair & Reconst 2-Ln	Annual	550,000	750,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Collector Streets-Reconst/Resurface	Annual	500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
TRAFFIC IMPROVEMENTS		500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	-
INTERSECTION IMPROVEMENTS	Annual	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	
BRIDGES		-	-	-	5,000,000	-	-	5,000,000	-	-	-
Hobbs Island Road Replacement	Annual				5,000,000						
Church Street Bridge	Annual							5,000,000			
DRAINAGE		1,500,000	3,750,000	150,000	-	-	-	-	-	-	-
BROGLAN BRANCH	Annual		2,000,000								
HUNTSVILLE SPRING BRANCH	Annual	500,000									
PINHOOK CREEK	Annual	500,000									
FIVE POINTS DRAINAGE	Annual	250,000	250,000	150,000							
WYNN DRIVE CULVERT	Annual	250,000	1,500,000								

City of Huntsville
2014 Ten-Year Capital Improvement Plan
For the Fiscal Years beginning October 1, 2022

Funding Code		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
MULTI-MODAL/TRANSIT SERVICES		\$ 34,000,000	\$ 6,500,000	\$ 6,500,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
GREENWAYS	Annual	500,000	1,500,000	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Parking Garage Upgrades	Annual	3,500,000	5,000,000	5,000,000							
BUILD Project (PARC)	Debt	30,000,000									
ECONOMIC DEVELOPMENT		8,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
Economic Development Projects	Annual	3,000,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
North Huntsville Industrial Park	Annual	500,000									
Parkway Redevelopment Corridor	Annual	5,000,000									
REDEVELOPMENT EFFORTS		15,000,000	5,000,000	6,000,000	6,000,000	6,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Research Park M.P. Improvements	Annual	2,000,000	1,000,000	2,000,000	2,000,000	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
CRP East Urban Renewal	Annual	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000					
Downtown Redevelopment Corridor	Annual	1,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Apollo Park	Debt	10,000,000	5,000,000								
Grand Total All Projects		82,850,000	50,150,000	52,300,000	50,500,000	55,500,000	60,500,000	43,500,000	65,500,000	35,500,000	61,500,000