Proposed Annual Budget

Tommy Battle
Mayor

City Council
Bill Kling, Jr.
Jennie Robinson
Will Culver
Devyn Keith
Frances Akridge

City of Huntsville, Alabama

Fiscal Year 2021
Beginning October 1, 2020

Prepared by the City Finance Department

Proposed Annual Budget

The City of Huntsville, Alabama

For the Fiscal Year Beginning October 1, 2020

City Administration and Departments

Tommy Battle, Mayor

John Hamilton, City Administrator

Karen Shepard, Animal Services

Kenneth Benion, Clerk Treasurer

Kelly Schrimsher, Communications

Scott Erwin, Community Development

Jeffrey Birdwell, Emergency Management

Kathy Martin, Traffic and City Engineering

Penny Smith, Finance

Howard McFarlen, Fire and Rescue

Ricky Wilkinson, General Services

Byron Thomas, Human Resources

Bill Steiner, Information Technology Services

Shane Davis, Urban and Economic Development

Randy Cunningham, Inspection

Joy McKee, Landscape Management

Trey Riley, Legal

Lonzo Robinson, Municipal Court

Scott Cardno, Natural Resources

Tommy Brown, Parking and Public Transit

Steve Ivey, Parks and Recreation

Thomas Nunez and Dennis Madsen, Planning

Mark McMurray, Police

Chris McNeese, Public Works

Shane Cook, Water Pollution Control

Prepared by the City of Huntsville Finance Department

Penny L. Smith, CPA, CGFM, CGMA, Finance Director
Rachel Biggs, MAcc, CPA, Assistant Finance Director

Jennifer Hershey, Finance Administrative Manager
Kim Thigpen, Payroll Manager
Stacy Noblitt, Finance Administrative Manager
Lorrie Perry, Accountant II

HUNTSVILLE

Tommy Battle

September 10, 2020

Dear Members of Council:

For your consideration, the City of Huntsville Proposed Annual Budget for Fiscal Year 2021 is presented. This budget represents the continuing commitment of our city government to provide quality services to a growing community while meeting the challenges of current economic events.

It is hard to realize that over half of our fiscal year was completed amidst a pandemic. Normal was thrown out the window as the City adjusted, adapted and met new everyday challenges. And yet in the past six months we did not stop and cower or have a 'deer in the headlights' moment. We assessed and met each test with thoughtful response. Early on administration reviewed the economic possibilities. We studied forecasted revenues realizing that a quick response was warranted. I put in place a limited hiring freeze and requested 5% cut in departmental spending. While difficult on service levels and asset maintenance, this has proven to not only stabilize the finances in this fiscal year, but to create a foundation for the financial plan of the coming year.

Retail and restaurant sales tax and lodging taxes saw the largest reductions in revenue. Culture and tourism and their supporting industries suffered financial strain. Previous growth in the economy during the fall/winter and unexpected increases in some other resources helped to stem the loss, but these financial events have affected the underpinning in the building of the FY2021 budget. Fiscal sustainability in the face of a national pandemic and adaptation to sudden changes in the economy must remain at the forefront of our budget strategy. Realistic conservative revenue projections, reasonable departmental spending increases and careful planning of capital projects are included in this budget.

The Star of Alabama

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www.huntsvilleal.gov

While we remain cautious, we are not timid. Huntsville continues to grow and the increase in residential, commercial and industrial activities means we cannot watch from the sidelines. This year we have completed or continued many of the initiatives and programs started before COVID. Ribbons were cut on Cecil Ashburn Drive, Johnson Legacy Center and numerous other infrastructure and facilities projects spread throughout the City. While I celebrated these accomplishments, I also look to the future and new opportunities for Huntsville. Planning, design, and construction continues for several other critical projects like expansion of the VBC and library system, increased road capacity at Research Park Blvd and Northern Bypass, and park improvements from neighborhood pocket parks to major recreational facilities like John Hunt Park. Funding in this budget will continue to support the work on progress towards all these needs.

While these infrastructure investments remain critical to receiving the growth of our community and meeting the requests of its citizens, I remain convinced that access to jobs is the most important quality-of-life feature of our community. As a result of the work accomplished on this front, the coming year will involve the opening of MTMUS and Facebook and several other jobs-producing industrial projects in every district of our City. Funding is set aside to continue roadwork not only to support these employers, but to bring additional jobs to our area through second tier and support companies.

Expansion is exciting, but we must also address the current condition of our infrastructure. This budget tackles annual maintenance needs of all our surface transportation infrastructure but also places particular emphasis on the City's aging fleet. As we met with departments ahead of the budget preparation, a recurring theme was the decline of usefulness and reliability in our service vehicles and rolling fleet. Maintenance costs and especially time out of service for repairs, results in not only dollars lost, but diminished citizen service. Departmental meetings also revealed innovative solutions to the challenges of meeting online society. This budget contains allotments for technological advancements in customer service through online portals. Gains in efficiency or automation in our parking services, court document processing, vendor maintenance and recreation admissions are included in departments. Increased staffing levels are presented across a few departments in order to meet the needs of the community. In Parks and Recreation, they are to staff new recreation centers and programs. Inspection is to meet increased demand in residential development. Landscape Management and Fire & Rescue are to meet service levels as coverage expands. This budget, while lean, does contain a 1% COLA for employees and additional funding to address COVID needs.

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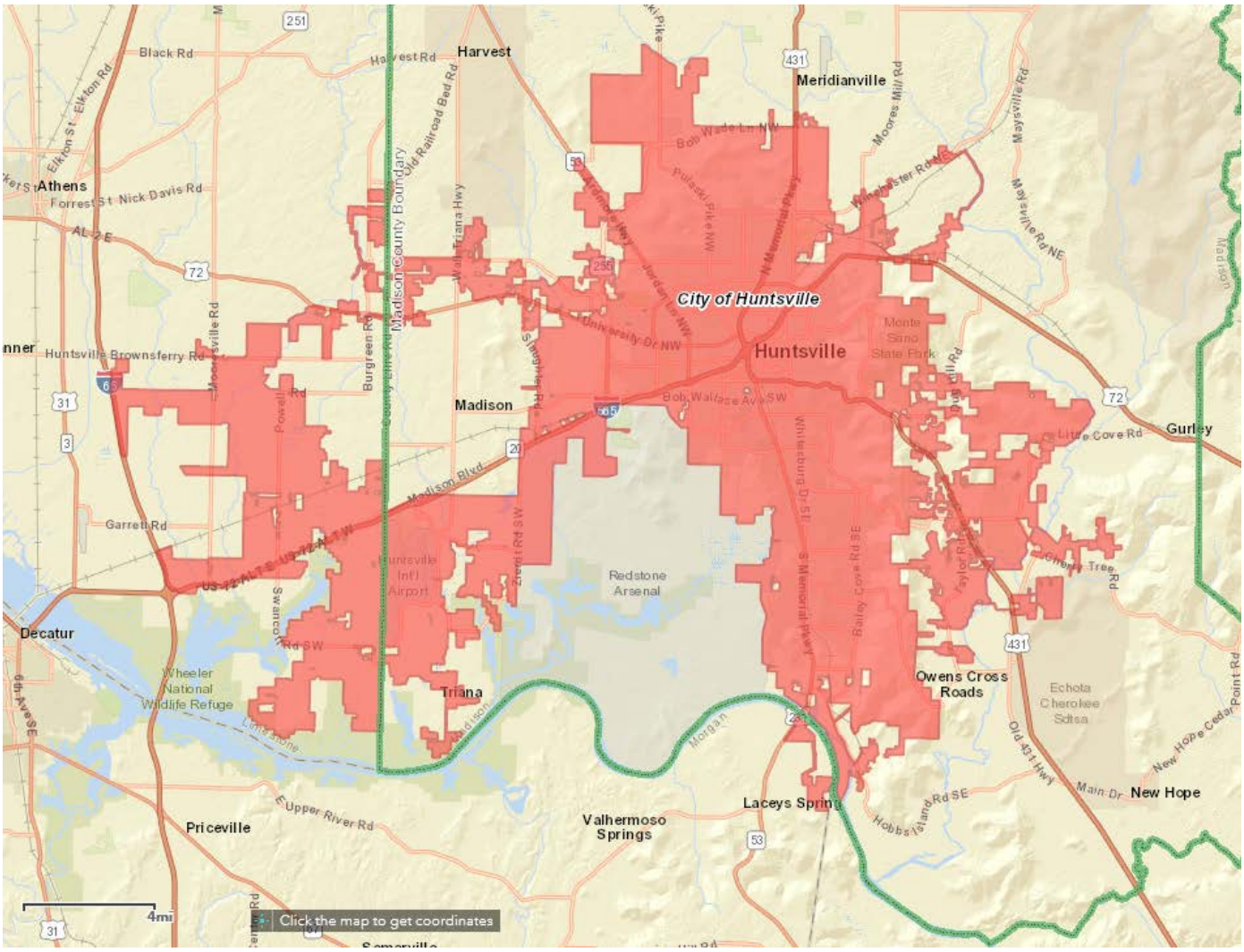
All of this is with my emphasis on presenting a balanced budget. It is balanced through savings from the prior year. This budget, challenged by COVID, meets the goals and objectives demanded by a growing City. Every income stream and dollar spent is made to count. This proposed budget is designed to continue to meet the expectations of a fast-paced growing 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

City of Huntsville, Alabama

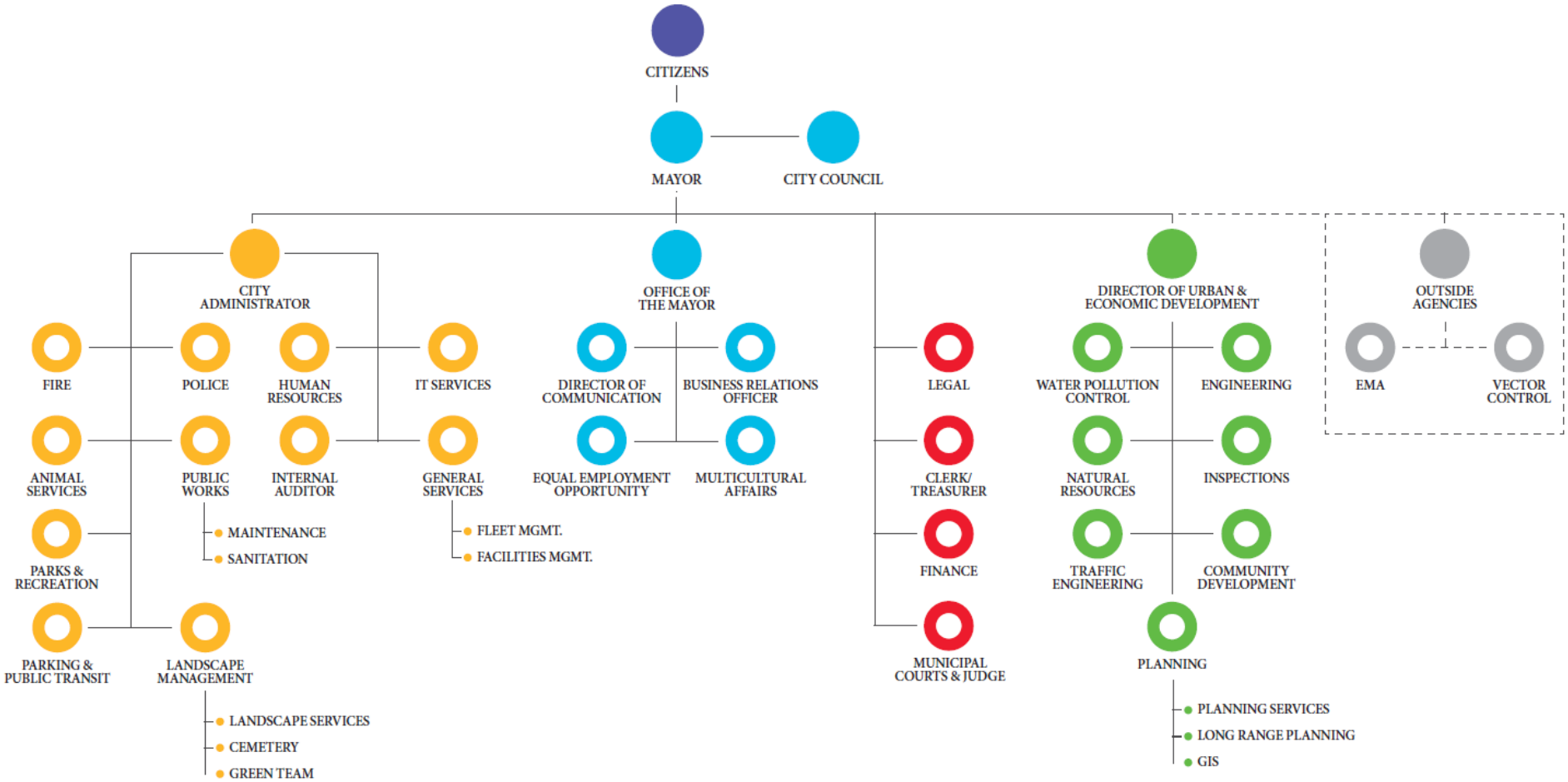


Map of the city limits of Huntsville, AL

Year	Square Miles in City Limits
2020	220.68
2019	219.44
2018	218.79

City of Huntsville, Alabama

Organizational Chart



City of Huntsville

Proposed Annual Budget

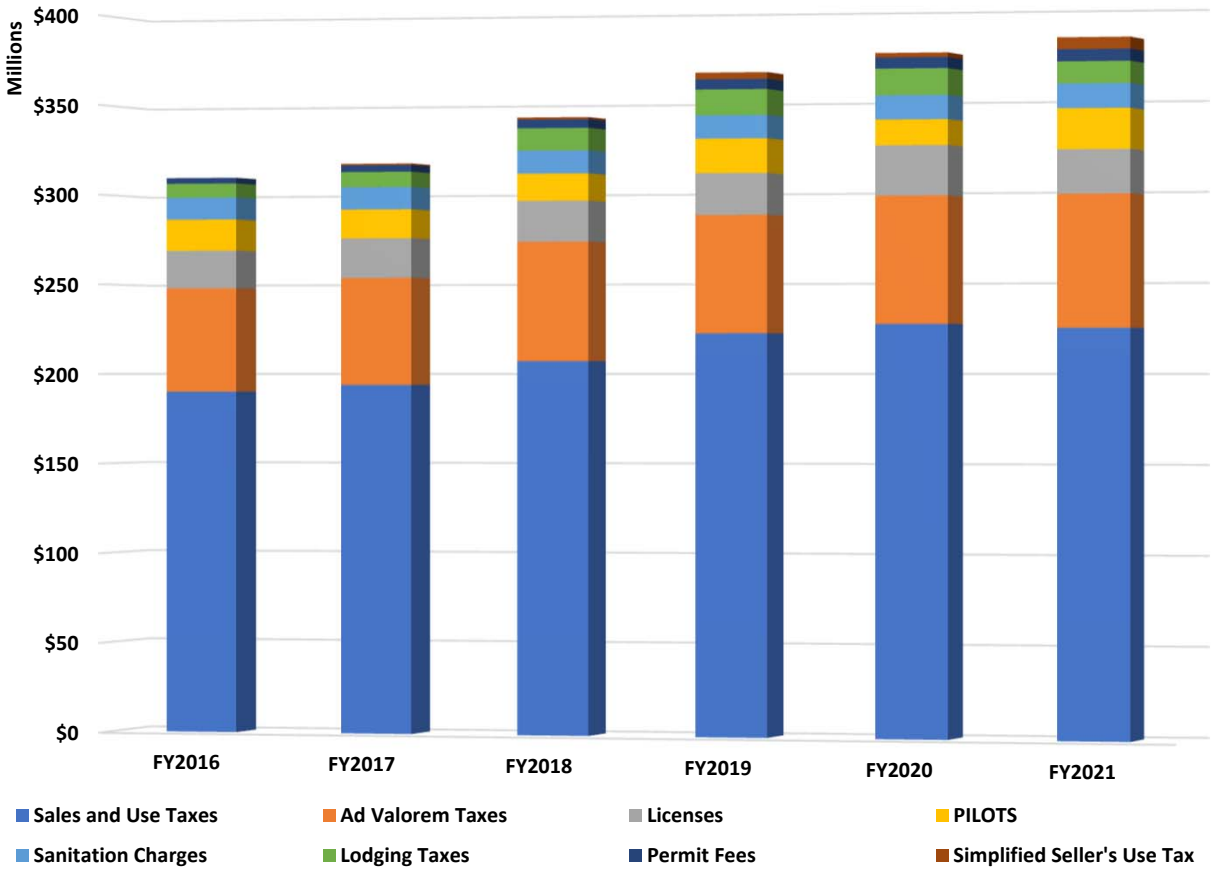
For the Fiscal Year Beginning October 1, 2020

Revenues

City of Huntsville

Trends in Top Revenues Sources

	Audited Actual				Revised Budget	Proposed Budget
	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
	$	$	$	$	$	$
Sales and Use Taxes	190,009,301	193,853,254	207,042,957	222,309,608	227,378,308	225,090,745
Ad Valorem Taxes	57,850,973	59,517,420	66,083,001	65,167,284	70,215,417	73,044,015
License Fees	20,959,166	22,000,418	22,589,775	22,961,832	27,508,914	24,180,000
PILOTS	17,428,317	16,059,967	15,095,329	19,051,519	14,143,824	22,350,000
Sanitation Charges	12,270,382	12,440,162	12,721,982	12,819,607	13,291,272	13,400,000
Lodging Taxes	7,844,415	8,480,826	12,407,344	14,247,977	14,597,679	12,120,000
Permit Fees	3,138,266	3,658,168	4,719,354	5,615,459	6,064,271	6,604,000
Simplified Seller's Use Tax	34,970	905,304	1,250,357	3,665,782	2,500,000	6,500,000
Totals	309,535,790	316,915,519	341,910,098	365,839,067	375,699,686	383,288,760



City of Huntsville

Trends in Top Revenue Sources

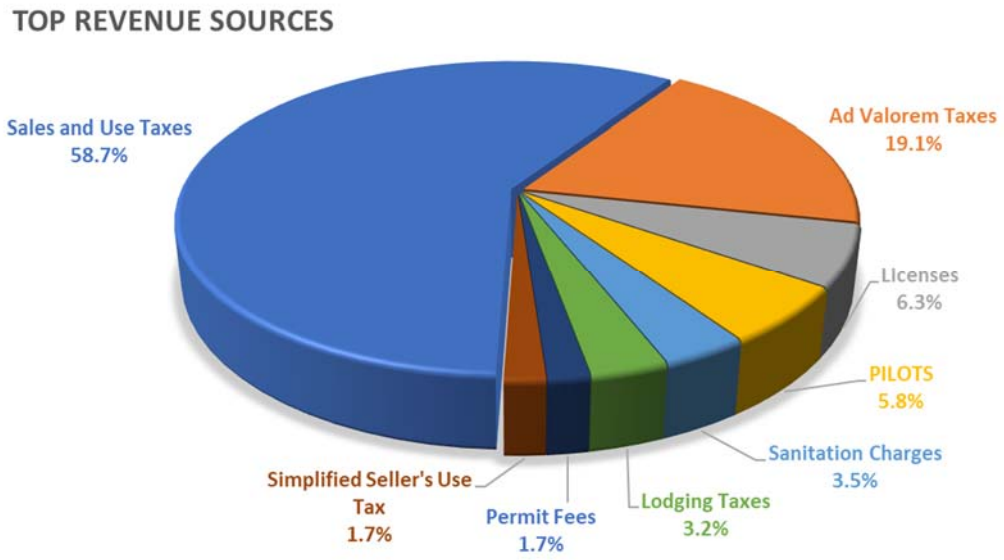
A portion of the directive to the Finance Department is to provide for the adequate funding of city government. Laying the groundwork to this funding are the development of the revenue projections. Each revenue stream is unique requiring analysis from a historical and current prospective. The trends, along with relevant notations, are analyzed by looking at year over year changes and yearly cycles of collections and billings, establishing a baseline. These baseline numbers are reviewed in conjunction with data that might directly affect the revenue line item. This year is especially challenging as trend lines were and will be affected by the pandemic.

A mixture of revenue streams support activities across the City. As examples, Sales and Use Taxes support Capital Projects, Huntsville City Schools (HCS) and Department Operations; Property Taxes are revenue sources for debt payments on City Infrastructure, Tax Increment Financing 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 2021:

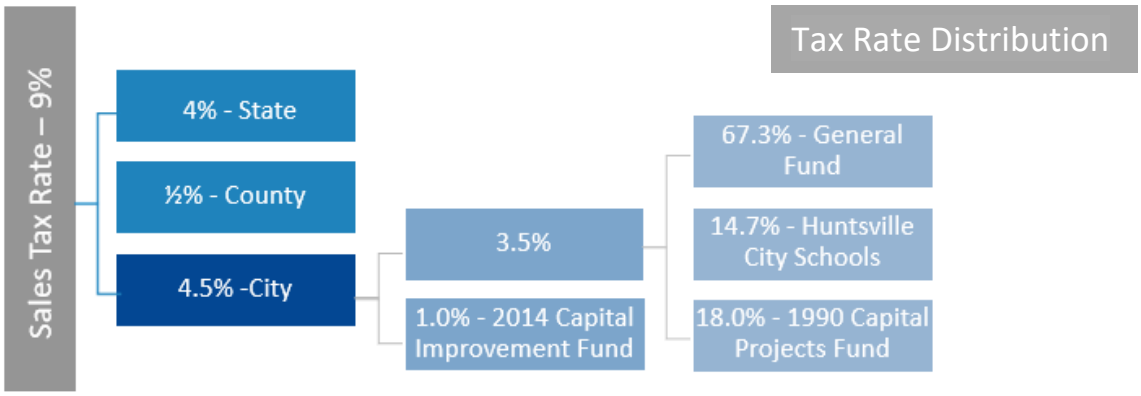
- Sales and Use Taxes
- Ad Valorem (Property) Taxes
- License Fees
- Payments in lieu of taxes (PILOTS)
- Sanitation Charges
- Lodging Taxes
- Permit Fees
- Simplified Sellers Use Tax (SSUT)



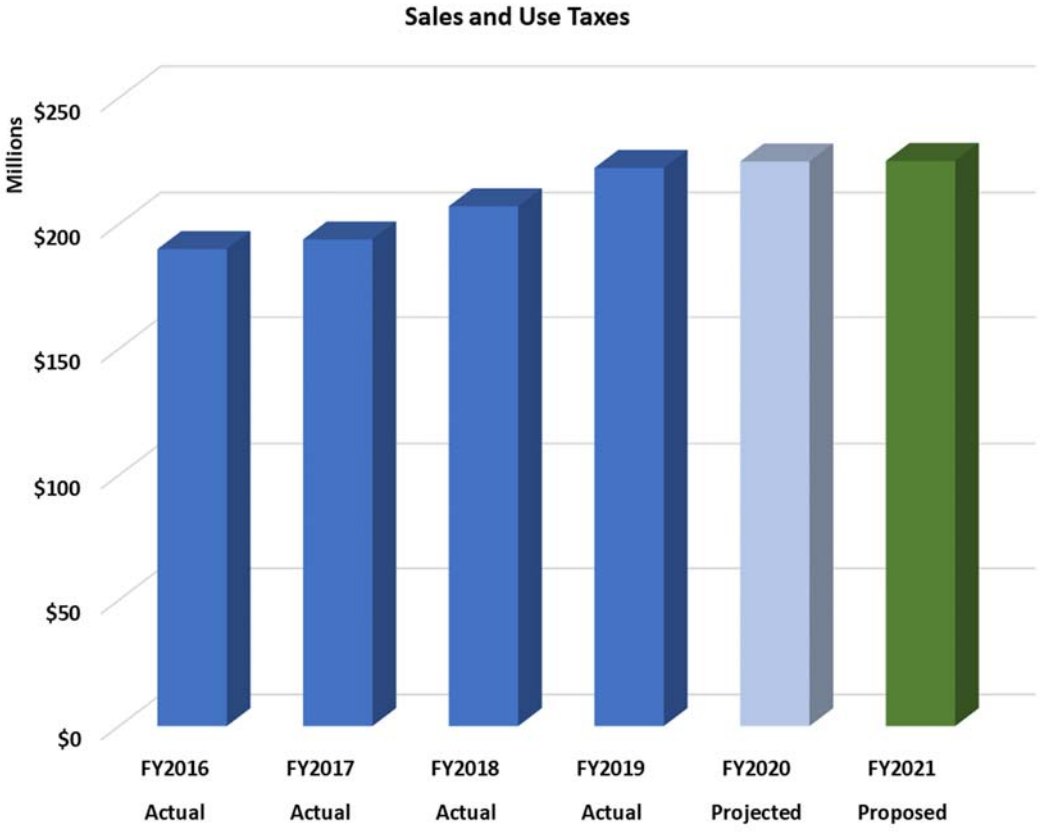
Sales and Use Tax

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

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.

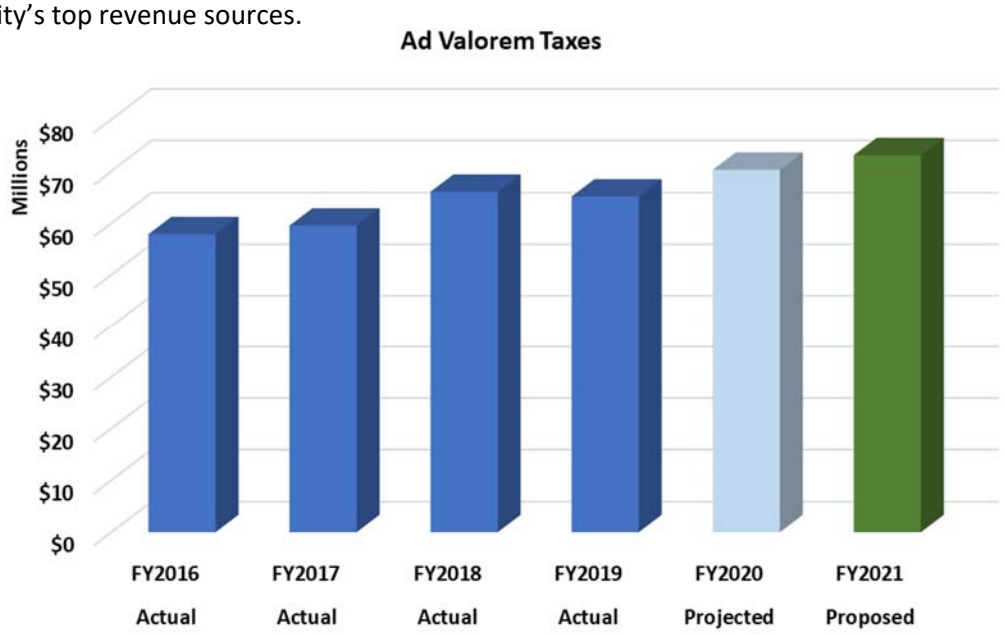


For budget purposes, sales and use tax revenue is projected by estimating the current revenue through year end, by using trend analysis and forecasts of growth in the local economy. The graphs below show historical sales and use tax revenue trends as well as a comparison of projected revenue for FY 2020 with the proposed budget for FY 2021. Due to the COVID-19 pandemic, sales and use tax revenue are expected to come in underbudget in FY20 by a small margin. Forecasted year-end FY20 revenues are expected to exceed FY19 revenues by by 1.1%.



Ad Valorem or Property Taxes

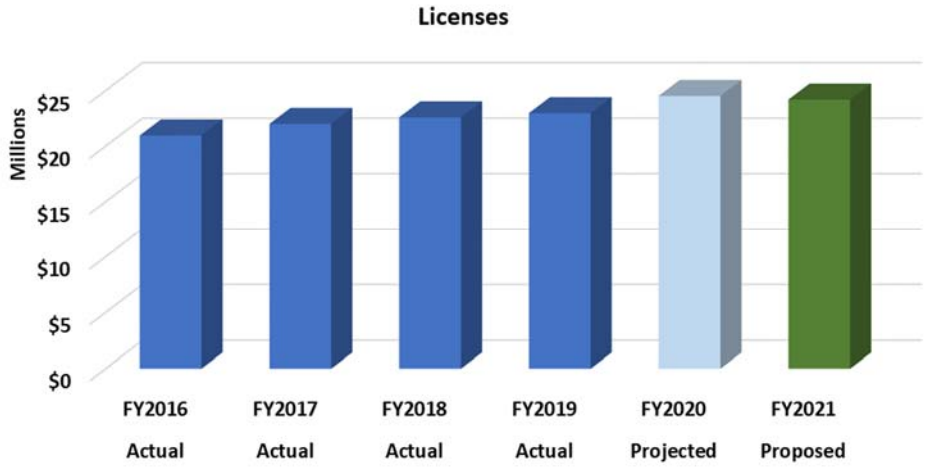
Property or ad valorem taxes are levied under various provisions of the constitution and statutes of Alabama. Many property or ad valorem taxes may be used only for the purposes for which they are levied. Of the total collected by the City, 6.5 mills are allocated to general purposes, 6.5 mills are restricted 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 19.1% of the City's top revenue sources.



Taxes are assessed on October 1st each year, but not collected until the following year, so there is a lagging affect from economic trends. From FY2016 through projected FY2020, property taxes have grown by more than $12.4 million or 21.4%. This is reflective of economic development, the growth in the area of Huntsville, and the value of residential and commercial properties.

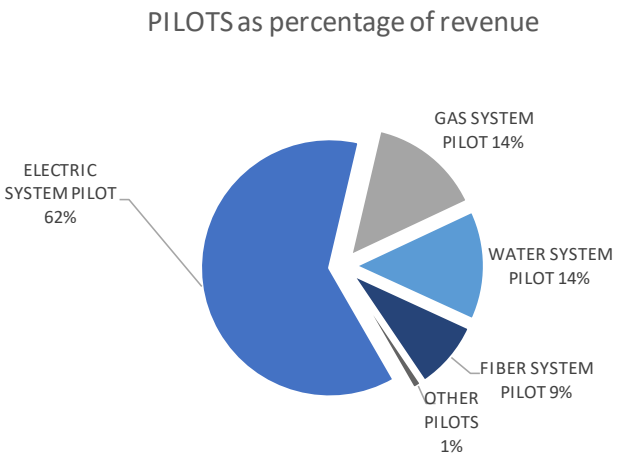
License Revenue

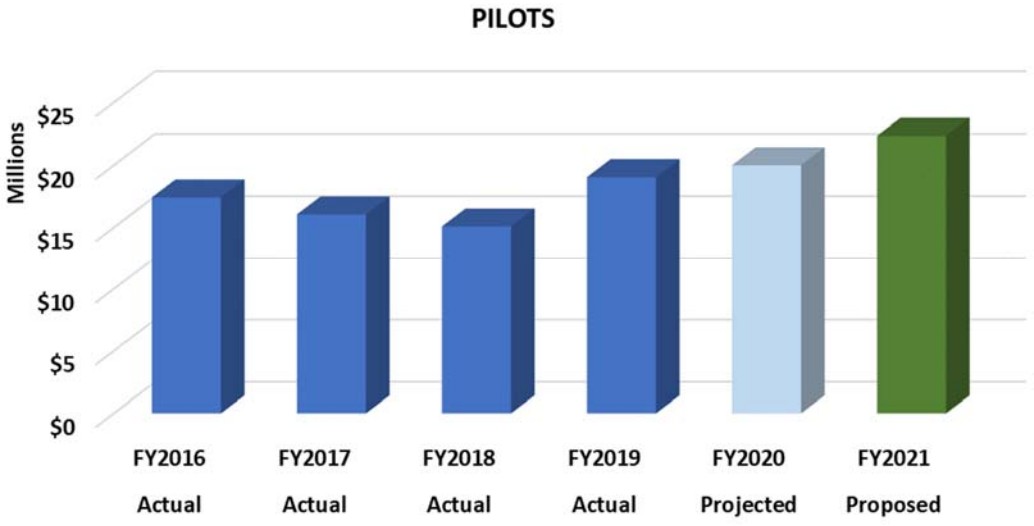
The third largest revenue source for the City is license fees, which comprise 6.1% of the top revenue sources. The City levies a license fee on business conducted in the Huntsville city limits at rates that vary based on a business classification schedule. Most schedules and rates are set by the State 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)

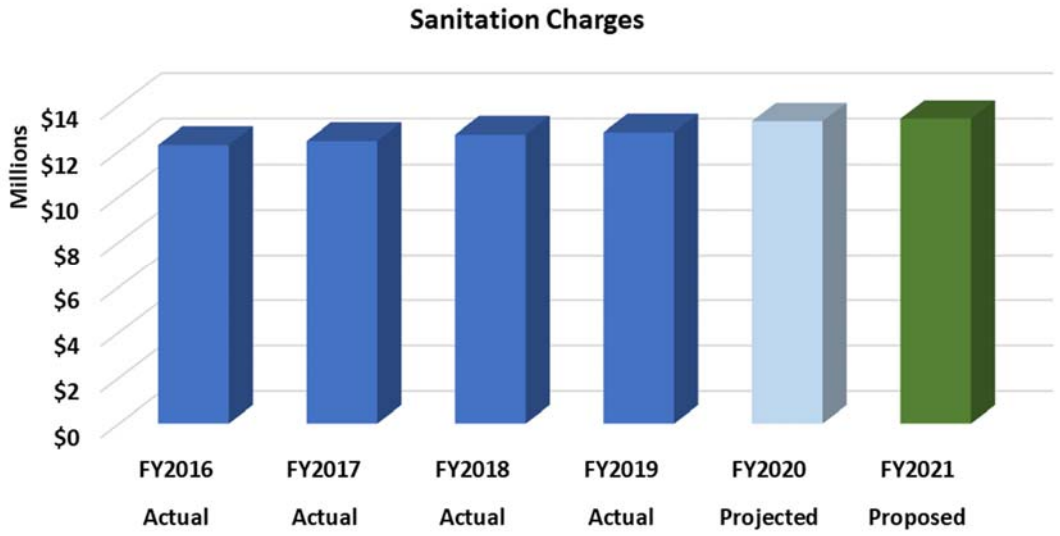
Huntsville Utilities, a City-owned public utility, is composed of three systems – Electric, Gas and Water, governed by boards, which are appointed by the City Council. All significant Board actions require approval of the Council and the City is secondarily liable for all outstanding debt of the Utilities. Since these systems are public, they are not subject to property taxes. 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. In addition, by resolution in the 1950's the Gas and Water Boards pay six percent of net bills. The fiber initiative, which is substantially 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 top out during FY2021 and then begin to decline as assets will be depreciated and lose book value. In addition, an audit was conducted by the Utilities which increased assets for FY2019 and following. The resulting payment was substantial. Also, the City pays a fee for direct connectivity to the new network, this fee was charged against the revenue in the past and has subsequently been moved to be apportioned in expenditures at the end of FY2019 and following.





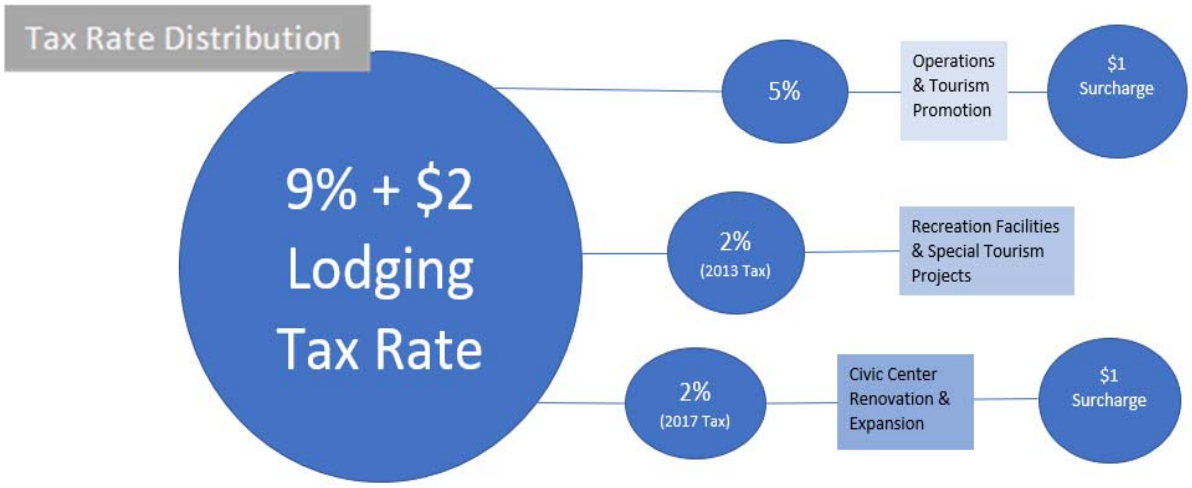
Sanitation Charges

The City charges residents a monthly fee for the collection of garbage and trash. The rate is set by City Council ordinance and is currently set at $16.50 per month, although discounts are provided for some households. The last rate change was in 2009. Due to growth in the population, this revenue has grown steadily over the past five years at an average of 2%.

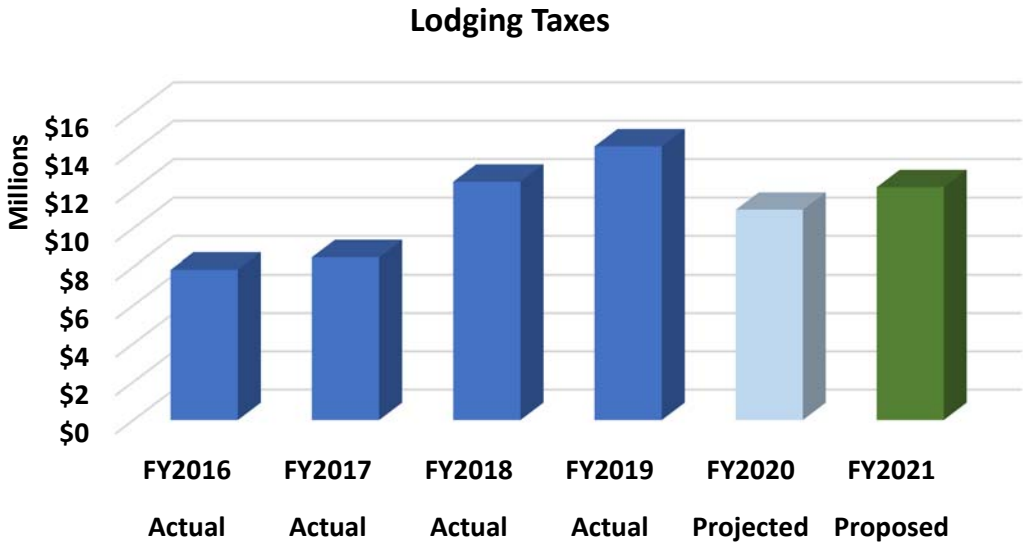


Lodging Taxes

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 and the Huntsville Convention and Visitors Bureau. For accounting purposes, these proceeds are accounted for within a special revenue fund. The following illustration shows the how Lodgings tax proceeds are utilized by the City:

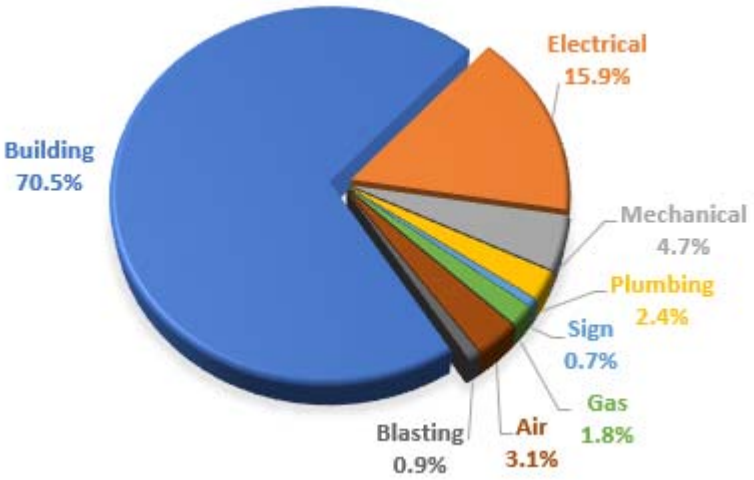


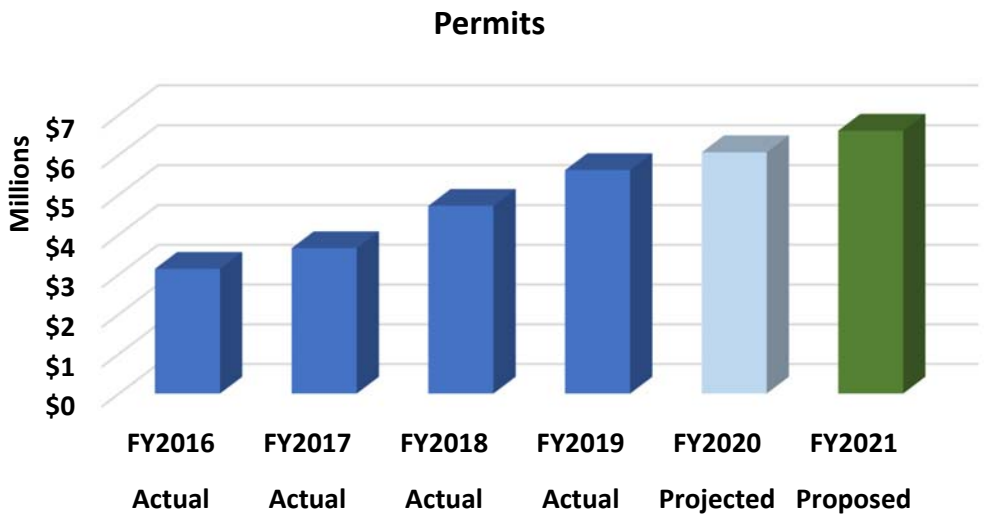
The reader is aware of how the pandemic has affected lodging tax revenue in the City of Huntsville. The chart below shows you that Lodging revenue is projected to decline by 23% for FY2020 as a result of COVID 19. The rate of growth for FY2021 is difficult to forecast during these unprecedented times. We anticipate slow rebound of revenue during FY2021 with budgeted growth of 10% over FY2020 year-end projections, but still 15% below FY2019 levels.



Permit Fees

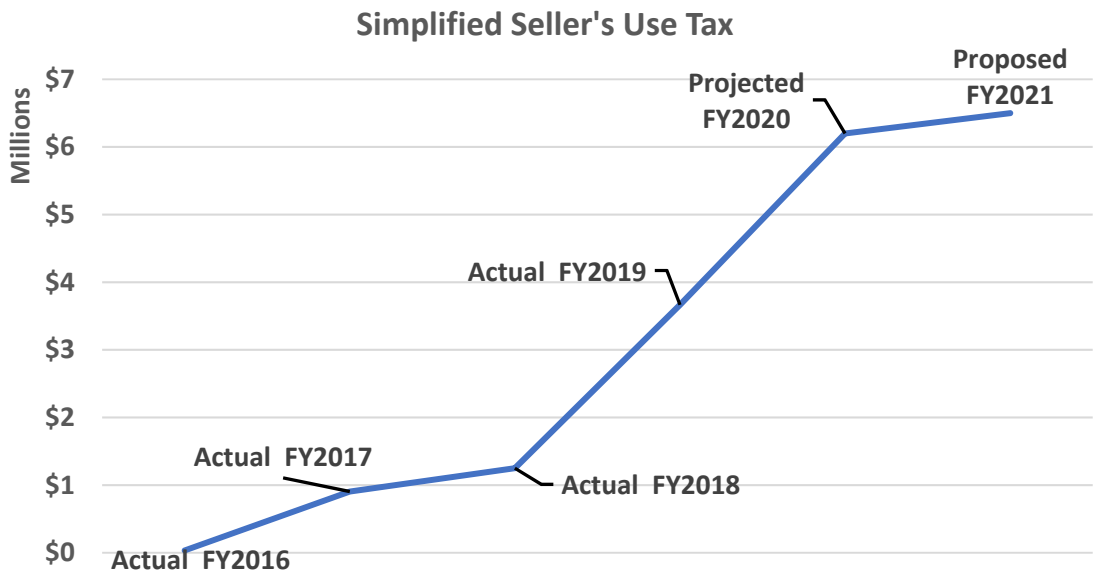
Permit fees are assessed to provide for the regulation and management of certain activities in the City. Enforcement of building, air and sound codes protect the public. Growth in construction permit fees are a direct reflection of the strength and development in Huntsville. The assessment of construction 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 (95.3%) of the City permit fee revenue. These line items have seen double digit growth during FY17, FY18 and FY19. Even during FY20 the rate of increase was close to 10%.





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 below graph shows the remarkable rise in collections since inception and especially during COVID when online purchases became essential.



City of Huntsville

General Revenues

REVENUE SOURCE	Budget FY 2020	Projected FY 2020	Proposed FY 2021	Inc (Dec) FY21 Prop > FY20 Proj Amount	Percent %
	$	$	$	$	
GASOLINE TAX	1,352,710	1,217,439	1,220,000	2,561	0.2%
RENTING & LEASING TAX	4,134,829	4,134,829	4,135,000	171	0.0%
SALES TAX	102,660,458	100,000,000	100,000,000	-	0.0%
USE TAX	18,081,627	19,381,627	19,500,000	118,373	0.6%
OTHER LOCALLY LEVIED TAXES	1,809,507	1,973,597	1,970,000	(3,597)	-0.2%
LOCALLY LEVIED TAXES	**128,039,131**	**126,707,492**	**126,825,000**	**117,508**	**0.1%**
SALES TAX FROM STATE ONLINE	2,500,000	6,200,000	6,500,000	300,000	4.8%
STATE ALCOHOL TAXES	2,277,642	2,211,642	2,215,000	3,358	0.2%
OTHER STATE SHARED TAXES	3,567,204	2,645,889	3,310,000	664,111	25.1%
STATE SHARED TAXES	**8,344,846**	**11,057,531**	**12,025,000**	**967,469**	**8.7%**
PILOT REVENUE	**16,817,436**	**22,003,611**	**24,850,000**	**2,846,389**	**12.9%**
PROPERTY TAXES	**19,705,779**	**19,705,779**	**20,100,000**	**394,221**	**2.0%**
FINES AND FORFEITURES	**1,272,224**	**1,053,820**	**1,268,200**	**214,380**	**20.3%**
OTHER REVENUE	**2,221,513**	**1,940,190**	**1,779,600**	**(160,590)**	**-8.3%**
LICENSES	24,337,421	21,235,868	21,280,000	44,132	0.2%
PERMITS	6,049,249	6,219,869	6,592,000	372,131	6.0%
FRANCHISE FEES	3,171,494	3,171,494	2,900,000	(271,494)	-8.6%
LICENSES AND PERMITS	**33,558,164**	**30,627,231**	**30,772,000**	**144,769**	**0.5%**
PARKING FEES	3,252,944	2,557,005	2,690,230	133,225	5.2%
SANITATION CHARGES	13,291,272	13,291,272	13,400,000	108,728	0.8%
OTHER CHARGES FOR SERVICES	1,831,949	1,434,529	1,821,520	386,991	27.0%
TOTAL FEES FOR SERVICES	**18,376,165**	**17,282,806**	**17,912,750**	**629,944**	**3.6%**
MISC GRANT REVENUE	**2,241,838**	**2,364,068**	**845,240**	**(1,518,828)**	**-64.2%**
SUBTOTAL GENERAL FUND (1000 ONLY)		**232,742,527**	**236,377,790**	3,635,263	1.6%
LIQUOR AND LODGING TAXES					
12% LIQUOR TAX (93-21)	3,755,900	2,734,063	3,004,720	270,657	9.9%
5% LODGING TAX (12-365)	6,594,000	4,779,825	5,400,000	620,175	13.0%
2% 2017 LODGING TAX (17-456)	2,637,600	1,911,930	2,160,000	248,070	13.0%
LODGING SURCHARGE (12-365)	1,390,500	1,025,000	1,200,000	175,000	17.1%
2017 LODGING SURCHARGE(17-45	1,390,500	1,025,000	1,200,000	175,000	17.1%
1% 2003 LODGING TAX	1,292,540	955,965	1,080,000	124,035	13.0%
1% 2013 LODGING TAX	1,292,540	955,965	1,080,000	124,035	13.0%
LIQUOR AND LODGING TAXES	**18,353,579**	**13,387,748**	**15,124,720**	**1,736,972**	**13.0%**
TOTAL REVENUE	**248,930,675**	**246,130,276**	**251,502,510**	**5,372,234**	**2.2%**

City of Huntsville

Proposed Annual Budget

For the Fiscal Year Beginning October 1, 2020

Expenditures

City of Huntsville

Expenditures

While the revenue budget for the new year is based on historical trends, current and projected economic trends, expenditure budgets are based on the 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.

The pandemic has affected spending by the City in a variety of ways. For safety of the public, parks and recreation facilities and similar centers normally open to the public were closed for a period of time. This affected both revenue generated through admissions and personnel costs. While full-time staff was redirected to other duties, part-time staffing was reduced. Soon after the 'Stay at Home' order was issued by the Governor, the Mayor called for a 5% reduction in the expenditures by city departments. This quick action will not only offset the loss in revenue in the current year but will cover the funding needs of the current year. While the changes to trends and spending are forefront in our mind during this time, each year requires careful deliberation in planning 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 – 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, sanitation). 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. 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.

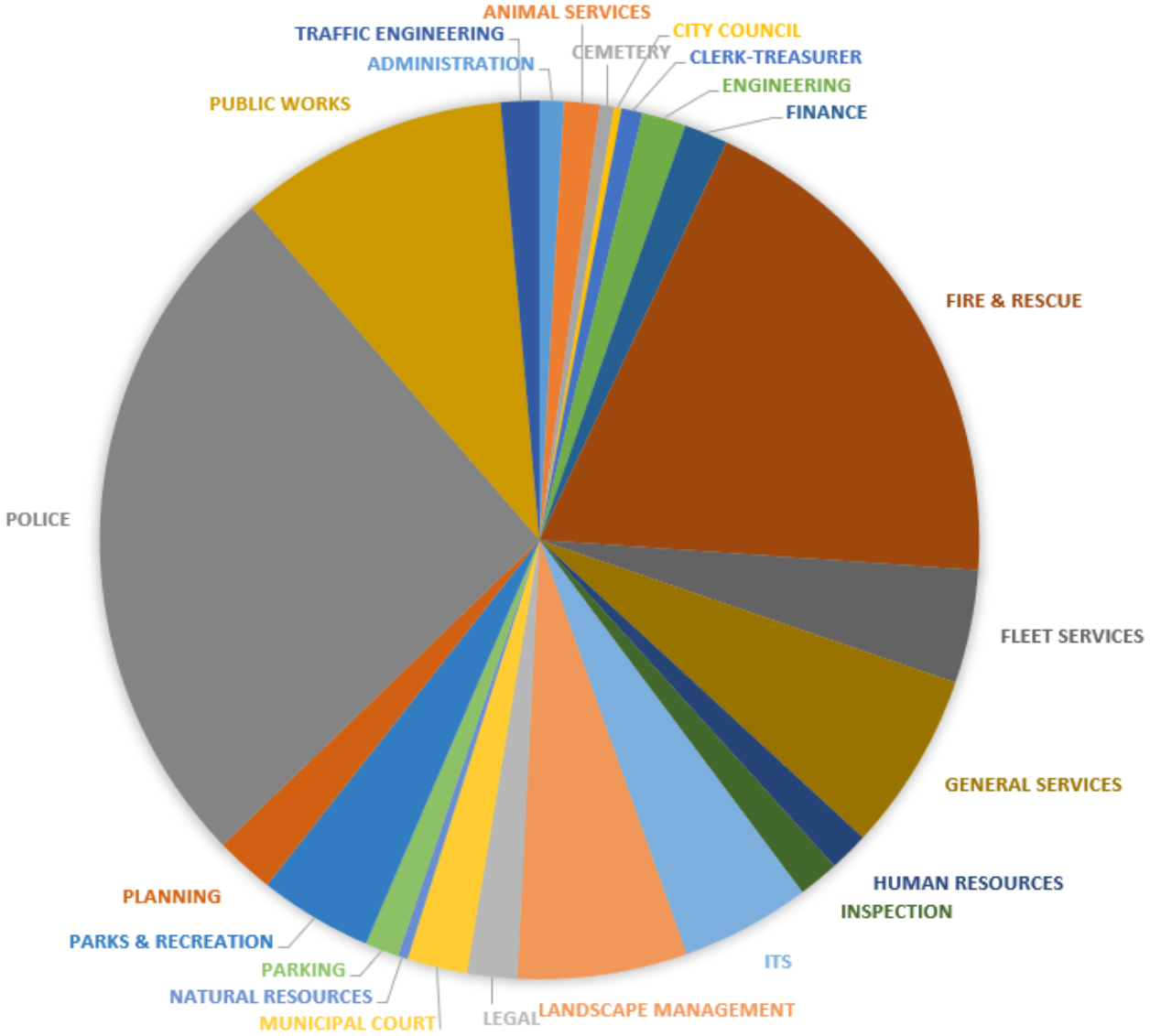
Another factor to consider is the addition and construction of new facilities and infrastructure. Most construction is the result of increased demand driven by population growth like road extension, additional fire stations, and parks and recreation facilities. Much of the actual construction costs are 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 below 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. Four departments, Community Development, Public Transit, Water Pollution Control and Emergency Management Agency are fully accounted for outside of the general fund and discussed in later sections of this document.

Shown below are the FY21 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	Audited FY 2019	Original Budget FY 2020	Proposed Budget FY 2021	Inc (Dec) Prop FY21 Budget > FY20 Bdgt Amount	Percent
	$	$	$	$	%
Administration	1,678,735	1,900,883	1,853,365	(47,518)	-2.50%
Animal Services	2,326,678	2,429,973	2,733,668	303,695	12.50%
Cemetery	1,006,780	1,031,404	1,097,512	66,108	6.41%
City Council	451,654	449,093	568,535	119,441	26.60%
Clerk Treasurer	2,407,121	2,205,126	1,617,803	(587,323)	-26.63%
Engineering	3,037,200	3,235,262	3,376,979	141,718	4.38%
Finance	3,017,584	2,945,505	3,370,894	425,390	14.44%
Fire & Rescue	37,041,564	36,763,399	39,916,552	3,153,153	8.58%
Fleet Services	8,618,703	8,732,841	8,711,147	(21,694)	-0.25%
General Operations	6,360,173	3,735,250	5,865,250	2,130,000	57.02%
General Services	12,368,425	13,266,639	13,764,276	497,638	3.75%
Human Resources	2,829,585	2,998,375	3,047,628	49,254	1.64%
Inspection	2,561,182	2,862,196	3,127,689	265,493	9.28%
ITS	8,337,356	8,767,630	9,966,828	1,199,198	13.68%
Landscape Management	12,063,366	12,245,861	12,868,263	797,402	6.51%
Legal	3,607,679	3,772,049	3,832,995	60,946	1.62%
Municipal Court	3,864,699	4,294,960	4,621,410	326,450	7.60%
Natural Resources	866,867	711,523	768,786	57,263	8.05%
Parking	1,895,774	2,696,718	2,584,260	(112,458)	-4.17%
Parks & Recreation	7,388,273	7,913,426	8,730,383	816,957	10.32%
Planning	4,159,896	4,685,026	4,506,228	(178,798)	-3.82%
Police	50,419,067	53,371,728	54,037,635	665,907	1.25%
Public Works	18,702,754	19,671,128	20,763,938	1,092,810	5.56%
Traffic Engineering	2,806,677	3,031,288	2,960,106	(71,182)	-2.35%
Subtotal -Departments	***197,817,789***	***203,717,282***	***214,692,132***	***11,149,850***	***5.47%***
Personnel	153,598,113	159,197,232	166,435,200	7,412,968	4.66%
Operating	41,437,521	41,717,850	44,946,432	3,228,582	7.74%
Capital	2,550,471	2,802,200	3,310,500	508,300	18.14%
Grants	191,861	-	-	-	0.00%
Intergovernmental	39,822	-	-	-	0.00%
Subtotal - Departments	***197,817,789***	***203,717,282***	***214,692,132***	***11,149,850***	***5.47%***
Appropriations	1,372,540	1,400,437	1,730,343	329,906	23.56%
Intergovernmental	9,838,502	10,118,810	10,290,700	171,890	1.70%
Transfers	10,705,982	12,958,026	9,588,731	(3,369,295)	-26.00%
Subtotal - Non-Dept	***21,917,024***	***24,477,273***	***21,609,774***	***(2,867,499)***	***-11.71%***
TOTAL GENERAL FUND	**219,734,813**	**228,194,555**	**236,301,906**	**8,107,351**	**3.55%**

City of Huntsville

Expenditures by Department Category – General Fund Only

Departments	Actual FY 2019	Budget FY 2020	Proposed FY 2021	Inc (Dec) Prop FY21 > FY20	
				Amount	*Percent*
	$	$	$	$	
Administration					
Personnel	1,475,464	1,664,183	1,641,615	(22,568)	-1.4%
Operations	203,270	236,700	211,750	(24,950)	-10.5%
Admin Total	1,678,735	1,900,883	1,853,365	(47,518)	-2.5%
Animal Services					
Personnel	1,841,160	1,924,973	2,229,168	304,195	15.8%
Operations	475,883	505,000	504,500	(500)	-0.1%
Grant	9,635	-	-	-	0.0%
Animal Serv Total	2,326,678	2,429,973	2,733,668	303,695	12.5%
Cemetery					
Personnel	731,711	769,404	807,762	38,358	5.0%
Operations	275,070	262,000	289,750	27,750	10.6%
Cemetery Total	1,006,780	1,031,404	1,097,512	66,108	6.4%
City Council					
Personnel	322,660	300,843	427,935	127,091	42.2%
Operations	128,945	147,500	140,600	(6,900)	-4.7%
Capital	49	750	-	(750)	-100.0%
City Council Total	451,654	449,093	568,535	119,441	26.6%
Clerk - Treasurer					
Personnel	1,527,187	1,402,626	1,395,803	(6,823)	-0.5%
Operations	879,934	802,500	222,000	(580,500)	-72.3%
erk - Treasurer Total	2,407,121	2,205,126	1,617,803	(587,323)	-26.6%
Engineering					
Personnel	2,981,130	3,163,762	3,302,179	138,418	4.4%
Operations	56,070	71,500	74,800	3,300	4.6%
Engineering Total	3,037,200	3,235,262	3,376,979	141,718	4.4%
Finance					
Personnel	2,458,820	2,557,605	2,977,894	420,290	16.4%
Operations	328,484	382,900	393,000	10,100	2.6%
Capital	230,280	5,000	-	(5,000)	-100.0%
Finance Total	3,017,584	2,945,505	3,370,894	425,390	14.4%
Fire & Rescue					
Personnel	34,676,912	34,158,399	36,959,052	2,800,653	8.2%
Operations	2,141,737	2,405,000	2,757,500	352,500	14.7%
Capital	222,916	200,000	200,000	-	0.0%
Fire & Rescue Total	37,041,564	36,763,399	39,916,552	3,153,153	8.6%

City of Huntsville

Expenditures by Department Category – General Fund Only

Departments	Actual FY 2019	Budget FY 2020	Proposed FY 2021	Inc (Dec) Prop FY21 > FY20	
				Amount	*Percent*
	$	$	$	$	
Fleet Services					
Personnel	3,470,234	3,766,991	3,799,317	32,326	0.9%
Operations	5,128,749	4,930,850	4,891,830	(39,020)	-0.8%
Capital	19,719	35,000	20,000	(15,000)	-42.9%
Fleet Services Total	8,618,703	8,732,841	8,711,147	(21,694)	-0.2%
General Services					
Personnel	3,598,549	3,876,569	3,980,356	103,788	2.7%
Operations	8,769,385	9,360,070	9,783,920	423,850	4.5%
Capital	491	30,000	-	(30,000)	-100.0%
General Serv Total	12,368,425	13,266,639	13,764,276	497,638	3.8%
Human Resources					
Personnel	1,266,966	1,400,625	1,395,378	(5,246)	-0.4%
Operations	1,562,619	1,597,750	1,652,250	54,500	3.4%
Human Res Total	2,829,585	2,998,375	3,047,628	49,254	1.6%
Inspection					
Personnel	2,488,264	2,520,346	2,869,539	349,193	13.9%
Operations	72,918	341,850	258,150	(83,700)	-24.5%
Inspection Total	2,561,182	2,862,196	3,127,689	265,493	9.3%
Information Technology					
Personnel	3,745,164	3,761,980	3,975,678	213,698	5.7%
Operations	3,261,100	3,503,150	3,551,150	48,000	1.4%
Capital	1,331,093	1,502,500	2,440,000	937,500	62.4%
InfoTech Total	8,337,356	8,767,630	9,966,828	1,199,198	13.7%
Landscape Management					
Personnel	8,874,458	8,716,636	9,395,588	678,952	7.8%
Operations	3,188,908	3,529,225	3,472,675	(56,550)	-1.6%
Landscape Total	12,063,366	12,245,861	12,868,263	622,402	5.1%
Legal					
Personnel	2,028,539	2,191,549	2,245,995	54,446	2.5%
Operations	1,579,140	1,573,000	1,587,000	14,000	0.9%
Capital	-	7,500	-	(7,500)	-100.0%
Legal Total	3,607,679	3,772,049	3,832,995	60,946	1.6%
Municipal Court					
Personnel	3,695,711	3,872,630	3,934,080	61,450	1.6%
Operations	168,987	422,330	687,330	265,000	62.7%
Municipal Court Total	3,864,699	4,294,960	4,621,410	326,450	7.6%

City of Huntsville

Expenditures by Department Category – General Fund Only

Departments	Actual FY 2019	Budget FY 2020	Proposed FY 2021	Inc (Dec) Prop FY21 > FY20	
				Amount	*Percent*
	$	$	$	$	
Natural Resources					
Personnel	706,504	647,523	675,636	28,113	4.3%
Operations	87,103	49,000	48,150	(850)	-1.7%
Capital	73,260	15,000	45,000	30,000	200.0%
Natural Res Total	866,867	711,523	768,786	57,263	8.0%
Parking					
Personnel	1,473,049	1,391,543	1,646,085	254,542	18.3%
Operations	356,034	430,975	469,675	38,700	9.0%
Capital	66,691	874,200	468,500	(405,700)	-46.4%
Parking Total	1,895,774	2,696,718	2,584,260	(112,458)	-4.2%
Parks & Recreation					
Personnel	6,953,128	7,416,276	8,146,281	730,005	9.8%
Operations	422,312	497,150	584,102	86,952	17.5%
Capital	12,833	-	-	-	0.0%
Parks & Rec Total	7,388,273	7,913,426	8,730,383	816,957	10.3%
Planning					
Personnel	3,932,930	4,282,051	4,237,828	(44,223)	-1.0%
Operations	214,967	402,975	268,400	(134,575)	-33.4%
Grant	12,000	-	-	-	0.0%
Planning Total	4,159,896	4,685,026	4,506,228	(178,798)	-3.8%
Police					
Personnel	47,323,262	50,541,228	50,940,635	399,407	0.8%
Operations	2,370,368	2,770,500	3,019,000	248,500	9.0%
Capital	530,394	60,000	78,000	18,000	30.0%
Grant	155,222	-	-	-	0.0%
Intergovernmental	39,822	-	-	-	0.0%
Police Total	50,419,067	53,371,728	54,037,635	665,907	1.2%
Public Works					
Personnel	13,497,156	14,037,378	14,814,938	777,560	5.5%
Operations	5,168,555	5,605,000	5,921,500	316,500	5.6%
Capital	37,042	28,750	27,500	(1,250)	-4.3%
Public Works Total	18,702,754	19,671,128	20,763,938	1,092,810	5.6%
Traffic Engineering					
Personnel	2,478,411	2,687,113	2,606,456	(80,657)	-3.0%
Operations	287,557	300,675	322,150	21,475	7.1%
Capital	25,703	43,500	31,500	(12,000)	-27.6%
Grant	15,005	-	-	-	0.0%
Traffic Eng Total	2,806,677	3,031,288	2,960,106	(71,182)	-2.3%
Grand Total	191,457,615	199,982,032	208,826,881	8,844,849	4.4%

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. In action towards this goal, in FY2020, the step chart was expanded so that each employee would receive a 'step' raise each year of approximately 1.85%. 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.

	Adopted				Proposed
Department	**FY2017**	**FY2018**	**FY2019**	**FY2020**	**FY2021**
Administration	14	15	16	27	27
Animal Services	32	32	34	37	37
Cemetery	12	12	13	13	15
City Council	8	8	7	8	8
Clerk-Treasurer	18	18	19	19	19
Community Development	44	43	42	39	40
Emergency Mgmt Agency	9	9	9	9	9
Engineering	46	45	46	46	45
Finance	35	35	35	35	35
Fire & Rescue	408	439	439	442	454
Fleet Services	49	50	50	51	51
General Services	52	52	52	53	54
Human Resources	13	16	16	16	17
Information Tech Ser	48	46	47	48	50
Inspection	29	30	34	34	34
Landscape Management	143	149	151	164	168
Legal	16	16	17	18	18
Municipal Court	48	52	53	53	54
Natural Resources	7	7	8	9	9
Parking	52	51	53	53	54
Parks & Recreation	197	196	197	208	230
Planning	45	47	50	52	52
Police	649	702	725	746	756
Public Transit	77	80	80	105	107
Public Works	237	238	253	254	253
Traffic Engineering	39	39	39	40	41
Water Pollution Control	127	133	184	164	167
Grand Total	**2454**	**2560**	**2669**	**2743**	**2804**

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

Huntsville's rate of growth in population and area demand 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 FY21 is as follows:

	Adopted FY20			Increase/Decrease in Positions During FY2020		Proposed FY21			Proposed FY21		
Department	FT	PT	Total	Add/Dlt	As of 8/30/20	Add	Delete	Total Proposed	FT	PT	Total
Administration	26	1	27		27			27	26	1	27
Animal Services	34	3	37		37			37	34	3	37
Cemetery	13		13	1	14	1		15	14	1	15
City Council	8		8		8			8	8		8
Clerk-Treasurer	18	1	19		19			19	18	1	19
Community Development	37	2	39		39	1		40	38	2	40
Emergency Mgmt Agency	9		9		9			9	9		9
Engineering	44	2	46	-1	45			45	43	2	45
Finance	35		35		35			35	35		35
Fire & Rescue	439	3	442	3	445	9		454	451	3	454
Fleet Services	51		51		51			51	51		51
General Services	46	7	53		53	1		54	47	7	54
Human Resources	14	2	16	1	17			17	14	3	17
Information Tech Ser	48		48	2	50			50	48	2	50
Inspection	34		34		34	2	-2	34	34		34
Landscape Management	160	4	164	2	166	2		168	164	4	168
Legal	18		18		18			18	18		18
Municipal Court	48	5	53	1	54			54	48	6	54
Natural Resources	7	2	9		9			9	7	2	9
Parking	24	29	53		53	2	-1	54	23	31	54
Parks & Recreation	107	101	208	11	219	11		230	125	105	230
Planning	45	7	52		52			52	45	7	52
Police	614	132	746	5	751	5		756	622	134	756
Public Transit	58	47	105	7	112	1	-6	107	59	48	107
Public Works	252	2	254		254	1	-2	253	252	1	253
Traffic Engineering	36	4	40	1	41			41	37	4	41
Water Pollution Control	162	2	164	3	167			167	165	2	167
Grand Total	**2387**	**356**	**2743**	**36**	**2779**	**36**	**-11**	**2804**	**2435**	**369**	**2804**

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, that while authorized, are unbudgeted. The budgets across departments are monitored to ensure salaries and benefits are appropriately funded.

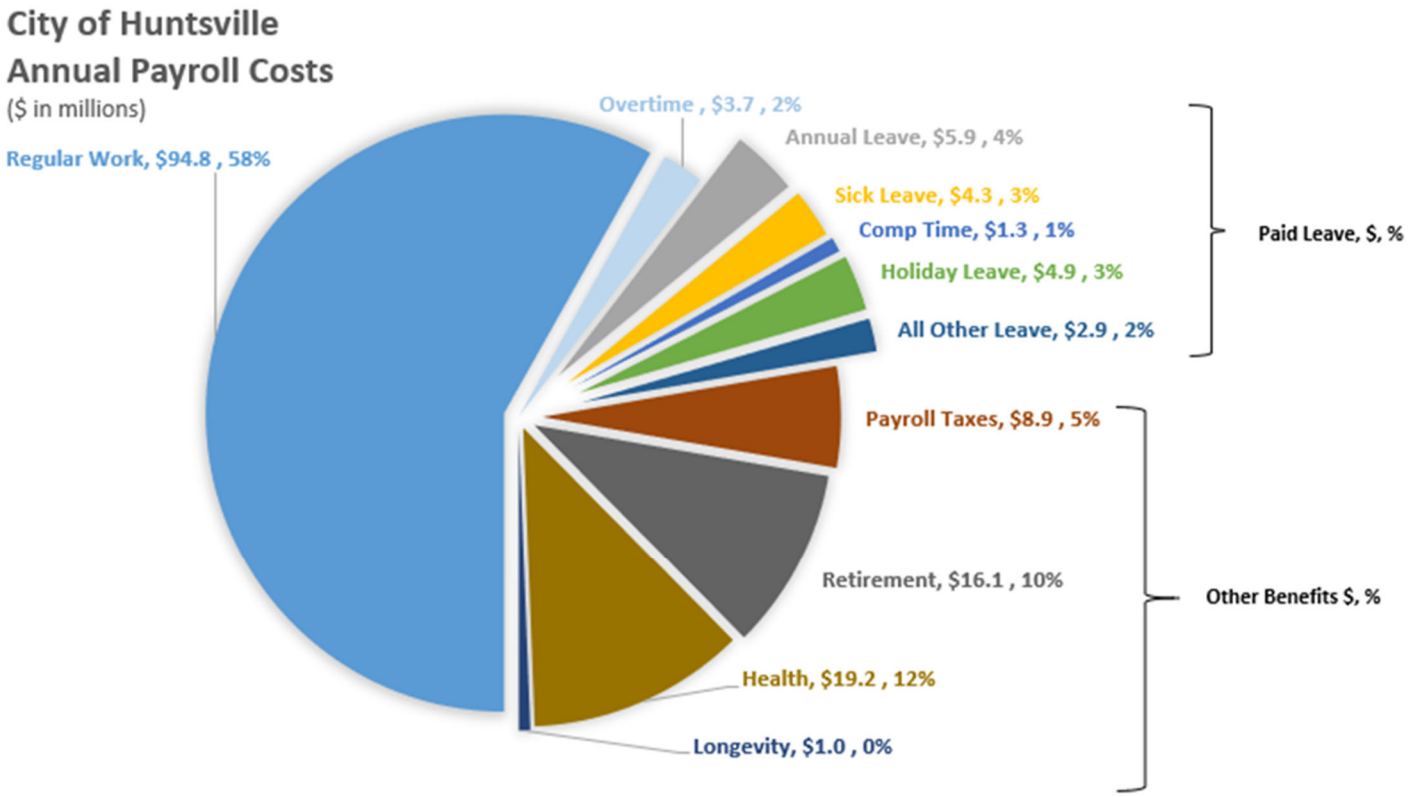
A profile of the workforce used in the development of the budget is as follows:

	Filled Positions	Vacant Positions (A)	Total Authorized
Regular Full-Time Employees	2087	322	2409
Regular Part-Time Employees	237	86	323
Temporary Part-Time Employees	33	16	49
TOTAL	**2357**	**424**	**2781**

(A) As of 8/14/2020

Salaries and Benefits Costs

The City of Huntsville will spend about $164 million in Fiscal Year 2020 on employee salaries and benefits. Of this amount, approximately 72.1% ($118.3M) will be spent on employee salaries and 27.9% ($45.7M) will be spent on other fringe benefits. A breakdown of 2020 personnel costs is illustrated as follows:



City of Huntsville

Expenditures – Agency and Intergovernmental Appropriations

The City partners with numerous different 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, partnership and contracts take many forms in an attempt 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	**Budget FY 2020** $	**Proposed FY 2021** $	**Inc (Dec)** *Amount* $
BOYS & GIRLS CLUBS OF NORTH ALABAMA, INC.	80,000	80,000	-
BUSINESS TECHNOLOGY CENTER, INC. (BIZTECH)	87,750	83,000	(4,750)
BUSINESS TECHNOLOGY CENTER, INC. (BIZTECH)	175,000	125,000	(50,000)
COMMUNITY ACTION AGENCY PARTNERSHIP	97,750	92,750	(5,000)
COMMUNITY FOUNDATION OF GREATER HUNTSVILLE (CHARITY TRACKER)	-	23,750	23,750
DOWNTOWN HUNTSVILLE, INC.	90,000	85,000	(5,000)
FAMILY SERVICES, INC. (LIFT HOUSING, INC.)	11,210	10,000	(1,210)
FIRST STOP, INC.	141,187	134,000	(7,187)
GLOBAL TIES ALABAMA	30,000	28,500	(1,500)
HEALS, INC.	29,000	29,000	-
HUDSON ALPHA FOUNDATION	-	38,000	38,000
HUNTSVILLE BALLET ASSOCIATION	-	25,000	25,000
HUNTSVILLE COMMUNITY WATCH	24,500	23,275	(1,225)
HUNTSVILLE-MADISON COUNTY RESCUE SQUAD	4,900	4,900	-
HUNTSVILLE SYMPHONY ORCHESTRA ASSOCIATION	114,510	108,785	(5,725)
LEGAL SERVICES OF ALABAMA	25,000	23,000	(2,000)
MADISON COUNTY 310 BOARD	40,000	38,000	(2,000)
NORTH ALABAMA FOOD BANK	12,000	-	(12,000)
NORTH ALABAMA HOMEBUILDERS ACADEMY	200,000	190,000	(10,000)
NORTH HUNTSVILLE BUSINESS ASSOCIATION	20,000	19,000	(1,000)
PARTNERSHIP FOR DRUG FREE COMMUNITY, INC.	69,530	66,000	(3,530)
SECOND MILE DEVELOPMENT, INC.	21,960	20,900	(1,060)
SOUTH HUNTSVILLE BUSINESS ASSOCIATION (MAIN STREET)	50,000	50,000	-
THE ARTS COUNCIL, INC. (DBA ARTS HUNTSVILLE)	375,000	356,000	(19,000)
THE LAND TRUST OF HUNTSVILLE AND NORTH ALABAMA, INC.	65,000	61,750	(3,250)
THE LAND TRUST FACILITIES PROJECT (10-YR)	200,000	200,000	-
UNITED CEREBRAL PALSY OF HUNTSVILLE & TENNESSEE VALLEY	20,000	19,000	(1,000)
UNITED WAY	40,000	33,250	(6,750)
YMCA OF METROPOLITAN HUNTSVILLE (HUNTSVILLE CHILD CARE CENTER)	13,140	12,483	(657)
	2,037,437	**1,980,343**	**(57,094)**

Expenditures – Agency and Intergovernmental Appropriations (continued)

INTERGOVERNMENTAL TRANSFERS AND CONTRACTS	Budget FY 2020 $	Proposed FY 2021 $	Inc (Dec) *Amount* $
CHAMBER OF COMMERCE OF HUNTSVILLE/MADISON CO.	275,000	275,000	-
COMMUNITY DEVELOPMENT HOME PROGRAM	150,000	-	(150,000)
HUMAN RELATIONS COMMISSION OF HUNTSVILLE ALABAMA	900	-	(900)
HUNTSVILLE BEAUTIFICATION COMMITTEE	4,410	-	(4,410)
HUNTSVILLE CITY SCHOOLS, BOARD OF EDUCATION	55,000	55,000	-
HUNTSVILLE HOSPITAL	150,000	150,000	-
HUNTSVILLE PUBLIC LIBRARY	3,850,000	4,200,000	350,000
HUNTSVILLE-MADISON COUNTY SENIOR CENTER, INC.	415,000	395,000	(20,000)
MADISION CO COMMISSION (NEAVES-DAVIS CENTER FOR CHILDREN)	873,800	873,000	(800)
MADISON COUNTY - JAIL OPERATIONS	2,100,000	2,100,000	-
MADISON COUNTY HEALTH DEPARTMENT	1,334,700	1,334,700	-
NORTH ALABAMA COALITION FOR THE HOMELESS, INC.	40,000	38,000	(2,000)
WELLSTONE BEHAVIORAL HEALTH	820,000	820,000	-
WELLSTONE BEHAVIORAL HEALTH - JAIL DIVERSION PROGRAM	50,000	50,000	-
	10,118,810	**10,290,700**	**171,890**

Culture and Tourism Appropriations	Budget FY 2020 $	Proposed FY 2021 $	Inc (Dec) *Amount* $
ALABAMA CONSTITUTION VILLAGE - EARLYWORKS FAMILY OF MUSEUMS (93-21)	740,000	666,000	(74,000)
AMPHITHEATER	-	672,000	672,000
BURRITT MUSEUM (93-21)	450,000	427,500	(22,500)
FANTASY PLAYHOUSE	200,000	200,000	-
HUNTSVILLE BOTANICAL GARDENS, INC. (93-21)	300,000	285,000	(15,000)
HUNTSVILLE BOTANICAL GARDENS WELCOME CENTER	400,000	400,000	-
HUNTSVILLE CONVENTION & VISITORS BUREAU (12-365)	2,703,540	2,214,000	(489,540)
HUNTSVILLE MUSEUM OF ART (93-21)	725,000	860,750	135,750
HUNTSVILLE SPORTS COMMISSION (12-365)	428,610	351,000	(77,610)
HUNTSVILLE TENNIS CENTER BOARD OF CONTROL (93-21)	250,000	237,500	(12,500)
U.S. SPACE & ROCKET CENTER FOUNDATION (93-21)	125,000	125,000	-
U.S. SPACE & ROCKET CENTER MAINTENANCE PROJECT	100,000	-	(100,000)
VON BRAUN CENTER - CAPITAL (17-456)	3,866,127	2,688,000	(1,178,127)
VON BRAUN CENTER - OPERATING (12-365)	2,800,000	2,835,000	35,000
WEEDEN HOUSE MUSEUM (93-21)	40,000	38,000	(2,000)
	13,128,277	**11,999,750**	**(1,128,527)**
TOTAL SPECIAL APPROPRIATIONS	**25,284,524**	**24,270,793**	**(1,013,731)**

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; 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 10/1/2020
Huntsville City Capital Projects		
2010A	29,665,000	6,425,000
2010B	25,695,000	16,285,000
2010C	7,520,000	7,520,000
2011A	37,025,000	6,356,432
2012A	36,520,000	18,040,880
2013A	6,450,000	2,575,000
2013B	14,580,000	14,580,000
2013D	24,970,000	9,110,000
2013E	6,460,000	2,370,000
2014A	15,245,000	11,545,000
2014B	19,345,000	17,765,000
2015A	61,390,000	50,500,000
2016A	30,483,888	28,907,763
2016C	20,089,456	16,416,699
2017B	8,560,000	6,770,000
2017C	11,045,000	9,885,000
2017D	16,846,200	16,594,200
2018B	44,780,750	41,627,300
2019A	56,520,000	54,505,000
Total	473,190,294	337,778,274
Huntsville City Schools (b)		
2010A	7,140,000	1,995,000
2010B	25,200,000	13,960,000
2011A	8,165,000	1,076,836
2011B	50,275,000	10,290,000
2013C	77,050,000	31,820,000
2014C	27,045,000	24,150,000
2016B	29,890,000	29,890,000
2016D	31,550,000	28,825,000
2017A	17,355,000	15,820,000
2017E	49,195,000	48,790,000
Total	322,865,000	206,616,836

City of Huntsville

Expenditures – Debt Service and Debt Outstanding (continued)

Issuance Series	Original Issue Amount	Outstanding At 10/1/2020
Tax Increment Financing Districts (f)		
2010A	16,770,000	10,710,000
2010D	11,695,000	5,590,000
2012A	5,140,000	3,520,000
2014A	25,680,000	24,660,000
2015B	8,185,000	7,285,000
2016A	5,241,112	4,482,238
2016C	3,873,607	2,322,665
2018A	50,590,000	50,590,000
2018B	17,204,250	17,002,700
2018C	5,385,000	5,160,000
2019A	20,480,000	19,750,000
Total	170,243,969	151,072,603
Water Pollution Control System (c)		
2010A-SRF (d)	17,435,000	1,070,000
2010B	11,595,000	7,025,000
2010D-SRF (d)	13,045,000	1,805,000
2011A	17,230,000	2,596,739
2011-SRF (d)	2,130,000	1,425,000
2012A	14,645,000	6,879,120
2014A	13,185,000	11,770,000
2016C	12,066,937	9,835,636
2017D	3,208,800	3,160,800
Total	104,540,737	45,567,295
Municipal Justice Complex/Joint Jail (e)		
2017PBA	46,965,000	28,182,000
Total All Debt	**1,117,805,000**	**769,217,007**

Debt Service (principal and interest) is budgeted in each fund as appropriated throughout the City. The list below only includes governmental funds; the Water Pollution Control and Public Building Authority are separately listed.

City Fund(s) Description	Proposed Budget FY2021 $
General Fund	1,391,420
6.5 Mill City Fund	17,472,750
6.5 Mill Schools Fund	21,285,230
Capital Plans	15,459,313
Tourism/Lodgings Funds	2,939,001
TIF District Funds	12,192,716
Total	70,740,429

City of Huntsville

Expenditures – Transfers

Transfer Description	Actual FY 2019 $	Budget FY 2020 $	Proposed FY 2021 $	Inc (Dec) Prop FY21 > FY20 Amount $	Percent
Public Transit Fund	1,318,500	2,145,425	2,500,000	354,575	16.5%
Annual transfer in support of Public Transit for administrative costs.					
Community Development Fund	310,000	500,000	1,643,702	1,143,702	228.7%
Annual transfer in support of Community Development for administrative and code enforcement.					
1990 Capital Projects Fund	4,231,584	5,300,000	-	(5,300,000)	-100.0%
Transfer in support of departmental projects and capital costs.					
Gas Tax Fund - Street Lighting Subsidy	637,500	821,210	1,250,000	428,790	52.2%
Emergency Management Agency	311,082	296,945	303,609	6,664	2.2%
Transfer for Debt Service	1,397,316	1,394,446	1,391,420	(3,026)	-0.2%
Post Retirement Health Trust	2,500,000	2,500,000	2,500,000	-	-
Total Transfers	10,705,982	12,958,026	9,588,731		

City of Huntsville

Proposed Annual Budget

For the Fiscal Year Beginning October 1, 2020

Special Revenue Funds

City of Huntsville

Fiscal 2021 Proposed Budget

Special Revenue Funds – Revenues and Expenditures

	Proposed Budget FY2021						FY2021
Special Revenue Funds	**4&5 Gas Tax**	**7 Gas Tax**	**HCS Support**	**6.5 Mill City**	**6.5 Mill HCS**	**TIFs All**	**Total SRF**
	$	$	$	$	$	$	$
Revenues	2,099,700	2,057,000	26,101,783	20,100,000	20,518,221	12,557,014	83,433,718
Other Financing Sources	-	1,250,000	-	-	900,000	4,586,975	6,736,975
Total Revenues and OFS	2,099,700	3,307,000	26,101,783	20,100,000	21,418,221	17,143,989	90,170,693
Expenditures	1,280,000	3,300,000	26,101,783	20,100,000	22,285,230	12,192,816	85,259,829
Other Financing Uses	1,000,000	-	-	-	-	1,825,910	2,825,910
Total Expenditures and OFU	2,280,000	3,300,000	26,101,783	20,100,000	22,285,230	14,018,726	88,085,739
Revenues over(under) Expenditures	(180,300)	7,000	-	-	(867,009)	3,125,263	2,084,954

	Proposed Budget FY2021						FY2021
Tax Increment Financing Districts	**TIF 2**	**TIF 3A**	**TIF 4**	**TIF 5**	**TIF 6**	**TIF 7**	**TIFs All**
	$	$	$	$	$	$	$
Revenues	1,387,623	4,220,214	3,474,627	873,550	2,600,000	1,000	12,557,014
Other Financing Sources	-	-	-	-	-	4,586,975	4,586,975
Total Revenues and OFS	1,387,623	4,220,214	3,474,627	873,550	2,600,000	4,587,975	17,143,989
Expenditures	1,211,713	2,344,752	1,802,255	805,023	1,441,098	4,587,975	12,192,816
Other Financing Uses	175,910	-	1,650,000	-	-	-	1,825,910
Total Expenditures and OFU	1,387,623	2,344,752	3,452,255	805,023	1,441,098	4,587,975	14,018,726
Revenues over(under) Expenditures	-	1,875,462	22,372	68,527	1,158,902	-	3,125,263

City of Huntsville

Special Revenue Funds – Revenues and Expenditures (continued)

Title and Description of the Special Revenue Fund	Actual FY 2019 $	Budget FY 2020 $	Proposed FY 2021 $
Four and Five cent Gas Tax Fund			
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.			
Revenue			
State 4 Cent Gas Tax	1,105,923	1,085,219	1,031,000
State 5 Cent Gas Tax	381,767	370,559	352,000
State Fuel Excise Tax	16,854	17,651	16,700
Rebuild Alabama Gas Tax	-	736,286	700,000
Interest Revenue	20,911	24,857	-
Total Revenues and OFS	1,525,455	2,234,572	2,099,700
Expense			
Bank Fees	47	75	-
Street Resurfacing	16,228	2,196,286	1,280,000
Transfer to Fund 3020 (for Resurfacing)	1,613,723	-	1,000,000
Total Expenditures and OFU	1,629,998	2,196,361	2,280,000
Excess (deficit) of Rev & OFS over Exp & OFU	(104,542)	38,211	(180,300)
Seven cent Gas Tax Fund			
Accounts for Huntsville's share of the State of Alabama seven cent gas tax revenues and expenditures for street related projects.			
Revenue			
State 7 Cent Gas Tax	2,136,266	2,101,038	2,000,000
State Fuel Inspection Fee	59,745	60,114	57,000
Interest Revenue	26,606	31,765	-
Transfer from General Fund	637,500	821,210	1,250,000
Total Revenues and OFS	2,860,117	3,014,127	3,307,000
Expense			
Bank Fees	435	450	-
Street Lighting	3,321,876	3,013,660	3,300,000
Total Expenditures and OFU	3,322,312	3,014,110	3,300,000
Excess (deficit) of Rev & OFS over Exp & OFU	(462,195)	17	7,000

City of Huntsville

Special Revenue Funds – Revenues and Expenditures (continued)

Title and Description of the Special Revenue Fund	Actual FY 2019 $	Budget FY 2020 $	Proposed FY 2021 $
Huntsville City School Support			
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.			
Revenue			
Sales Tax	21,841,828	22,404,584	21,842,496
Use Tax	3,944,705	3,949,479	4,259,287
Total Revenues and OFS	25,786,533	26,354,063	26,101,783
Expense			
Huntsville City Schools	25,792,495	26,354,063	26,101,783
Total Expenditures and OFU	25,792,495	26,354,063	26,101,783
Excess (deficit) of Rev & OFS over Exp & OFU	(5,962)	-	-
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	18,299,987	19,705,779	20,100,000
Total Revenues and OFS	18,299,987	19,705,779	20,100,000
Expense			
Transfer to PBA (Debt service)	2,708,650	2,655,450	2,627,250
Transfer for Debt Service	16,191,350	17,050,329	17,472,750
Total Expenditures and OFU	18,900,000	19,705,779	20,100,000
Excess (deficit) of Rev & OFS over Exp & OFU	(600,013)	-	-
6.5 Mills - School Debt Property Tax Fund			
Accounts for 6.5 mills of ad valorem taxes, restricted for the furtherance of education. Approved by the 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.			
Revenue			
Ad Valorem (Property) Tax	19,185,786	20,296,991	20,300,000
Interest Revenue	518	450	-
IRS Interest Subsidy	232,773	219,000	218,221
Transfer from Other Funds	-	-	900,000
Total Revenues and OFS	19,419,077	20,516,441	21,418,221
Expense			
Huntsville City Schools	1,800,000	-	900,000
Transfer for Debt Service	20,431,142	20,964,911	21,285,230
Total Expenditures and OFU	22,231,142	20,964,911	22,185,230
Excess (deficit) of Rev & OFS over Exp & OFU	(2,812,065)	(448,470)	(767,009)

City of Huntsville

Special Revenue Funds – Revenues and Expenditures (continued)

Title and Description of the Special Revenue Fund	Actual FY 2019 $	Budget FY 2020 $	Proposed FY 2021 $
Tax Increment Financing District 2 Fund			
A Tax Increment Financing District 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	1,263,313	1,336,076	1,387,623
Interest Revenue	569	900	-
Total Revenues and OFS	1,263,881	1,336,976	1,387,623
Expense			
Bank Fees	127	-	-
Transfer to Capital Project Fund 3020	55,700	128,100	175,910
Transfer for Debt Service	1,208,140	1,207,953	1,211,713
Total Expenditures and OFU	1,263,967	1,336,053	1,387,623
Excess (deficit) of Rev & OFS over Exp & OFU	(86)	923	-
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.			
Revenue			
Ad Valorem (Property) Tax	3,451,102	3,979,491	4,212,214
Interest Revenue	8,126	8,240	8,000
Total Revenues and OFS	3,459,228	3,987,731	4,220,214
Expense			
Transfer for Debt Service	1,763,682	2,346,516	2,344,752
Total Expenditures and OFU	1,763,682	2,346,516	2,344,752
Excess (deficit) of Rev & OFS over Exp & OFU	1,695,546	1,641,215	1,875,462
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	2,341,581	2,819,793	3,472,127
Interest Revenue	4,470	10,358	2,500
Total Revenues and OFS	2,346,051	2,830,150	3,474,627
Expense			
Bank Fees	130	150	100
Transfer to Capital Project Fund 3020	535,900	1,045,000	1,650,000
Transfer for Debt Service	1,809,356	1,782,622	1,802,155
Total Expenditures and OFU	2,345,386	2,827,772	3,452,255
Excess (deficit) of Rev & OFS over Exp & OFU	665	2,378	22,372

City of Huntsville

Special Revenue Funds – Revenues and Expenditures (continued)

Title and Description of the Special Revenue Fund	Actual FY 2019 $	Budget FY 2020 $	Proposed FY 2021 $
Tax Increment Financing District 5 Fund			
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.			
Financing for TIF projects is provided by loans from the commercial developer, which are secured by future property taxes from the development and which are not general obligations of the City.			
Revenue			
Ad Valorem (Property) Tax	962,147	981,390	871,050
Interest Revenue	2,233	3,467	2,500
Long Term Proceeds	3,078,908	-	-
Total Revenues and OFS	4,043,289	984,857	873,550
Expense			
EUL Projects	9,160,073	-	-
Debt Service Costs	173,555	803,596	805,023
Total Expenditures and OFU	9,333,628	803,596	805,023
Excess (deficit) of Rev & OFS over Exp & OFU	(5,290,339)	181,261	68,527
Tax Increment Financing District 6 Fund			
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.			
Revenue			
Ad Valorem (Property) Tax	1,363,383	1,390,116	2,600,000
Total Revenues and OFS	1,363,383	1,390,116	2,600,000
Expense			
Transfer for Debt Service	1,115,556	1,442,648	1,441,098
Total Expenditures and OFU	1,115,556	1,442,648	1,441,098
Excess (deficit) of Rev & OFS over Exp & OFU	247,827	(52,532)	1,158,902
Tax Increment Financing District 7 Fund			
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.			
Revenue			
Ad Valorem (Property) Tax	-	-	1,000
Transfer in Capital Project Fund 3080	3,723,905	4,589,489	4,586,975
Total Revenues and OFS	3,723,905	4,589,489	4,587,975
Expense			
Transfer for Debt Service	3,723,905	4,589,489	4,587,975
Total Expenditures and OFU	3,723,905	4,589,489	4,587,975
Excess (deficit) of Rev & OFS over Exp & OFU	-	-	-

City of Huntsville

Proposed Annual Budget

For the Fiscal Year Beginning October 1, 2020

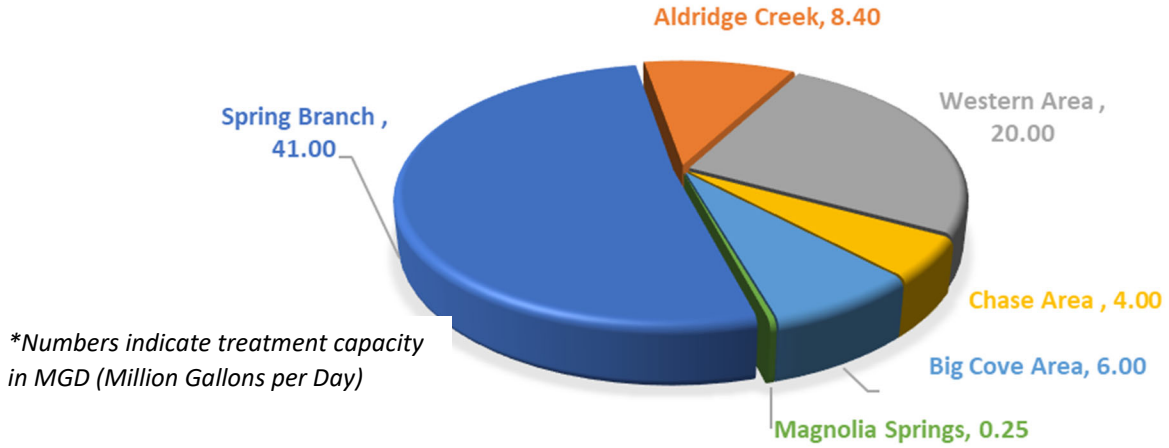
Enterprise Fund

Water Pollution Control

City of Huntsville

Water Pollution Control Department Financing Structure

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 operations of the WPC department are 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 (WWTP) and each basin at those plants.

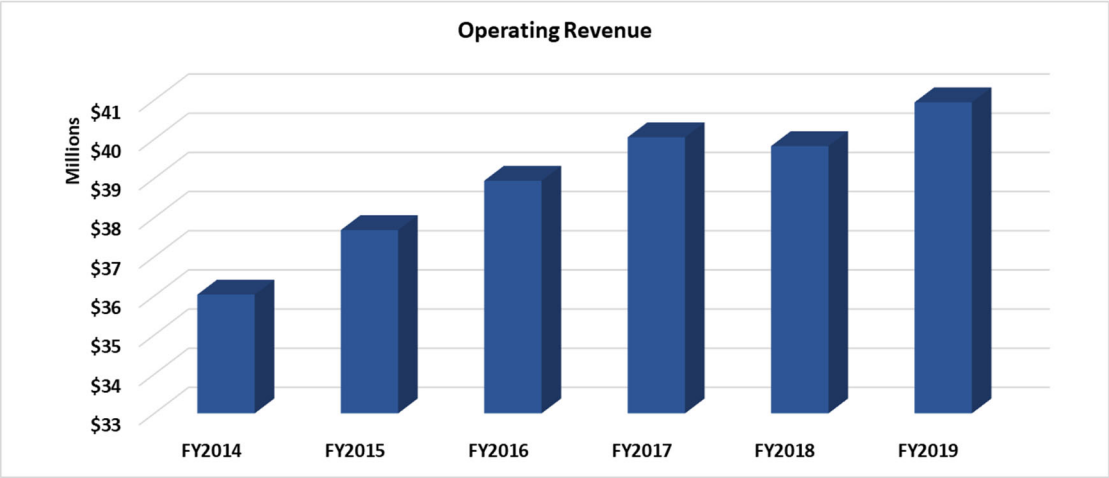
Sewer rates and fees are established by City Council ordinance. It is the Council's intention that sewer fees shall cover the costs of providing wastewater services to residences and businesses. The schedule of current sewer fees is shown below:

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

City of Huntsville

Water Pollution Control Department

Due to the rise in population within the City, sewer revenue has risen with the population. Since sewer rates are charged based on water usage, revenue can be subject to precipitation levels (although irrigations systems usually have a separate meter, that are not subject to sewer charges). Huntsville Utilities bills and collects sewer charges. These collections lag usage at the meter by at least two months. Remittance from the collection's office are subject to their workflow and from time to time can be delayed. The below chart (which follows the number from the following page), show the history of operational revenue collection for the WPC fund.



Proper management of a large system requires long-rage planning for large capital projects. Below is the current five-year CIP. Due to careful cash management and control, the WPC plans to cash fund all projects listed.

CAPITAL IMPROVEMENT PLAN
Revised Model Allocation
5 Year Outlook

WATER POLLUTION CONTROL
WASTEWATER TREATMENT DIVISON
FY 2020

Project Description	FY2020	FY2021	FY2022	FY2023	FY2024	Total
	$	$	$	$	$	$
Construction for Plant 1a Co-Digestion Improvements	4,500,000					**4,500,000**
5 MGD Upgrade in include: Headworks, Ox Ditch, Clarifier, and RAS/WAS PS			18,750,000			**18,750,000**
Decomission and Bypass of Aldridge Creek WWTP - Includes upgrades to Fisher PS and Redstone PS and necessary FM Improvements				5,000,000		**5,000,000**
Fine Bubble Diffused Aeration Blower Improvements		500,000				**500,000**
Fine Bubble Diffused Aeration Blower Improvements		750,000				**750,000**
Plant 1 Digester Improvements		1,000,000				**1,000,000**
Total - Sewer Fund	**4,500,000**	**2,250,000**	**18,750,000**	**5,000,000**	**-**	**30,500,000**

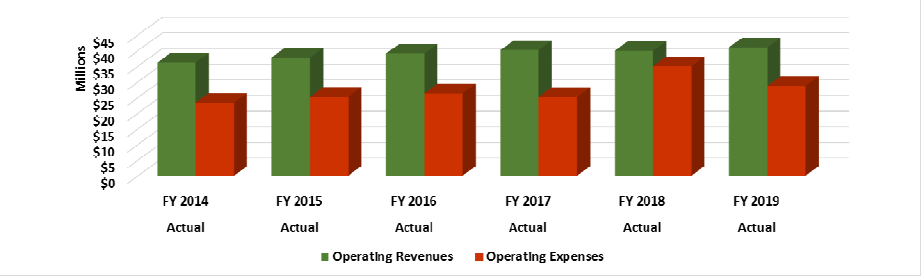
City of Huntsville

Water Pollution Control Fund History - Fiscal Years 2014-2019

	FY2014	FY2015	FY2016	FY 2017	FY2018	FY2019	Increase FY19 over FY14 Amount	As %
Operating revenues	**36,032,232**	**37,680,083**	**38,940,571**	**40,049,926**	**39,824,923**	**40,942,608**	**4,910,376**	12.0%
Operating expenses	**23,285,264**	**25,137,003**	**26,233,135**	**25,104,933**	**34,976,387**	**28,634,538**	**5,349,274**	18.7%
Operating income (loss)	12,746,968	12,543,080	12,707,436	14,944,993	4,848,536	12,308,070	(438,898)	-3.6%
Nonoperating revenues (exps)								
Gain (loss on disposal of assets)								
Interest earned	24,324	17,902	797	750	1,136	1,526	(22,798)	-1494.0%
Interest and fiscal charges	(3,835,712)	(3,459,798)	(2,875,324)	(2,849,785)	(2,436,800)	(2,362,735)	1,472,977	-62.3%
Debt Issuance			(78,606)	(45,296)			-	n/a
Miscellaneous revenue (expense)	(123,825)	3,289	13,110	8,205	10,055	84,762	208,587	246.1%
Total nonoperating	(3,935,213)	(3,438,607)	(2,940,023)	(2,886,126)	(2,425,609)	(2,276,447)	1,658,766	-72.9%
Income before transfers & cap contributions	8,811,755	9,104,473	9,767,413	12,058,867	2,422,927	10,031,623	1,219,868	12.2%
Grants	1,061,194	382,292	-	9,090	-	-	(1,061,194)	n/a
Transfers	(201,699)	(79,748)	-	-	-	-	201,699	n/a
Captial contributions	2,464,336	2,026,739	-	-	-	-	(2,464,336)	n/a
Change in net position	12,135,586	11,433,756	9,767,413	12,067,957	2,422,927	10,031,623	(2,103,963)	-21.0%

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.

Cash flows from:								
Operations	22,177,111	29,883,230	19,166,735	28,575,914	15,772,833	18,507,469	(3,669,642)	-19.8%
Noncapital financing	(19,225,620)	(79,748)	(8,829,492)	(8,851,825)	-	(3,403,219)	15,822,401	-464.9%
Capital and related activities	(20,811,954)	(25,791,743)	(23,277,893)	(19,724,088)	(15,772,833)	(15,104,262)	5,707,692	-37.8%
Investing activities	24,324	17,902	797	750	1,136	1,526	(22,798)	-1494.0%
Net increase (decrease) in cash	(17,836,139)	4,029,641	(12,939,853)	750	1,136	1,514	17,837,653	1178180.5%
Beginning cash & equivilants	27,543,849	9,707,710	13,737,351	797,498	798,248	799,384	(26,744,465)	-3345.6%
Ending cash & equivilants	9,707,710	13,737,351	797,498	798,248	799,384	800,898	(8,906,812)	-1112.1%



City of Huntsville

Water Pollution Control Fund

Overview of Revenues, Expenses and Changes in Net Position

Fiscal Years 2018 - 2021

			Mid-year Budget	Proposed Budget
	FY 2018	**FY2019**	**FY2020**	**FY2021**
	$	$	$	$
OPERATING REVENUES				
Charges for services	39,824,923	40,942,608	38,920,470	39,531,300
Total operating revenues	**39,824,923**	**40,942,608**	**38,920,470**	**39,531,300**
OPERATING EXPENSES				
Expenses	34,976,387	28,634,538	16,713,322	19,538,273
Capital Improvements *	-	-	31,367,346	15,864,159
Debt Payments *	-	-	8,294,914	6,157,252
Total operating expenses	**34,976,387**	**28,634,538**	**56,375,582**	**41,559,684**
Operating income (loss)	4,848,536	12,308,070	(17,455,112)	(2,028,384)
NONOPERATING REVENUES (EXPENSES)				
Interest income	1,136	1,526	1,000	1,000
Interest Expense	(2,436,800)	(2,362,735)	(2,092,931)	(1,770,739)
Miscellaneous revenue (expense)	10,055	84,762	-	-
Total nonoperating revenues (expenses)	(2,425,609)	(2,276,447)	(2,091,931)	(1,769,739)
Income (loss) before contributions and transfers	2,422,927	10,031,623	(19,547,043)	(3,798,123)
Change in net position	2,422,927	10,031,623	(19,547,043)	(3,798,123)

* Actual amounts are reported on the full accrual basis: capital assets are capitalized and expensed through depreciation and debt service payments of preincipal 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

Proposed Annual Budget

For the Fiscal Year Beginning October 1, 2020

Capital Improvement Funds

1990 Capital Projects Fund

2014 Capital Improvement Fund

City of Huntsville

Capital Improvement Funds

Overview

The City has two Capital Improvement Plans ("CIP"). One was established in 1990, and the other was established in 2014. These plans are used to help allocate resources over time for the construction of new public infrastructure, incentivize and support City growth and development, and maintain key infrastructure. Details related to both plans are attached. The CIPs are created for a Ten-Year period and updated at least once a year during the annual budget process.

The **1990 Capital Improvement Fund** is the City fund used to account for the CIP activity related to the plan established in 1990. Revenue consists primarily of 18.0 percent of the 3.5 percent sales & use tax rate as laid out in the revenue section of this document, and debt issued periodically. The 1990 CIP is used mainly for Infrastructure Projects & Maintenance, Municipal Facilities Projects & Maintenance, Fleet & Durable Equipment Programs, and Public Parks & Recreational Projects and Maintenance.

The **2014 Capital Improvement Fund** accounts for the 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 Economic Development and Roadway projects.

City of Huntsville
Ten year - 1990 Capital Improvement Plan
For the Fiscal Years beginning October 1, 2020

	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Beginning Balance *(Remaining from Prior Year)*		**65,179**	**669,568**	**304,969**	**75,422**	**27,228**	**626,955**	**1,124,440**	**1,484,799**	**3,079,429**
Revenue										
Sales Tax	26,745,914	27,280,832	27,826,449	28,382,978	28,950,637	29,529,650	30,120,243	30,722,648	31,337,101	31,963,843
Use Tax	5,215,453	5,319,762	5,426,157	5,534,680	5,645,374	5,758,282	5,873,447	5,990,916	6,110,734	6,232,949
Alabama Trust Fund Distribution (ATFD)	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Resurfacing Transfers from Gas Tax Fund	1,000,000	2,000,000	2,040,000	2,040,000	2,080,000	2,080,000	2,100,000	2,100,000	2,120,000	2,120,000
Embassy Suites Garage Lease	224,595	224,595	224,595	224,595	224,595	224,595	224,595	224,595	224,595	224,596
Revenue - Total	**34,885,962**	**36,525,189**	**37,217,201**	**37,882,253**	**38,600,606**	**39,292,527**	**40,018,285**	**40,738,159**	**41,492,430**	**42,241,388**
Planned Debt Issue	52,400,000	40,000,000	17,500,000	-	-	-	-	-	-	-
Total Revenue	**87,285,962**	**76,525,189**	**54,717,201**	**37,882,253**	**38,600,606**	**39,292,527**	**40,018,285**	**40,738,159**	**41,492,430**	**42,241,388**
Expenditures										
Projects	**78,765,000**	**62,665,000**	**43,005,000**	**25,255,000**	**27,345,000**	**27,445,000**	**29,965,000**	**30,465,000**	**30,985,000**	**30,985,000**
Debt Service										
Current Debt Service	10,281,693	11,000,000	7,100,000	6,000,000	4,500,000	4,500,000	2,000,000	2,000,000	1,000,000	-
Proposed Debt Service	-	4,492,800	6,652,800	7,912,800	7,912,800	7,912,800	7,912,800	7,912,800	7,912,800	7,912,800
Total Debt Service	**10,281,693**	**15,492,800**	**13,752,800**	**13,912,800**	**12,412,800**	**12,412,800**	**9,912,800**	**9,912,800**	**8,912,800**	**7,912,800**
TIF Districts Subsidy/(Reimbursement)	(1,825,910)	(2,237,000)	(1,676,000)	(1,056,000)	(1,109,000)	(1,165,000)	(357,000)	-	-	-
Total Transfers	**(1,825,910)**	**(2,237,000)**	**(1,676,000)**	**(1,056,000)**	**(1,109,000)**	**(1,165,000)**	**(357,000)**	**-**	**-**	**-**
Total Expenditures	**87,220,783**	**75,920,800**	**55,081,800**	**38,111,800**	**38,648,800**	**38,692,800**	**39,520,800**	**40,377,800**	**39,897,800**	**38,897,800**
Ending Balance	**65,179**	**669,568**	**304,969**	**75,422**	**27,228**	**626,955**	**1,124,440**	**1,484,799**	**3,079,429**	**6,423,017**

City of Huntsville
Ten year - 1990 Capital Improvement Plan
For the Fiscal Years beginning October 1, 2020

		FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
PROJECTS DETAIL											
Infrastructure Projects & Maintenance		**14,800,000**	**17,000,000**	**17,940,000**	**18,740,000**	**19,280,000**	**20,380,000**	**20,900,000**	**21,400,000**	**21,920,000**	**21,920,000**
STREET RESURFACING	SalesTax	8,000,000	8,500,000	9,300,000	10,000,000	10,500,000	11,000,000	11,500,000	12,000,000	12,500,000	12,500,000
STREET RESURFACING	GasTax	1,000,000	2,000,000	2,040,000	2,040,000	2,080,000	2,080,000	2,100,000	2,100,000	2,120,000	2,120,000
ADA IMPROVEMENTS (PROWAG)	SalesTax	1,300,000	1,500,000	1,500,000	1,500,000	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
STREET MAINTENANCE	Sales Tax	700,000	700,000	800,000	900,000	900,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
TRAFFIC ANNUAL IMPROVEMENTS	SalesTax	500,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
INTELLIGENT TRANSPORTATION SYS	SalesTax	100,000	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
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 (55)	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
SIDEWALKS CONSTRUCTION	SalesTax	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
SIDEWALK MAINTENANCE	SalesTax	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Municipal Facilities Projects & Maintenance		**46,700,000**	**30,700,000**	**6,200,000**	**700,000**	**700,000**	**800,000**	**800,000**	**800,000**	**800,000**	**800,000**
FACILITIES MAINTENANCE	SalesTax	300,000	400,000	400,000	400,000	400,000	500,000	500,000	500,000	500,000	500,000
ADA ACCESSIBILITY IMPROVEMENTS	SalesTax		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
MJPSC RENOVATION	SalesTax	100,000	-	-	-	-	-	-	-	-	-
MUNICIPAL COMPLEX CONSTRUCTION	ATFD	1,700,000	-	-	-	-	-	-	-	-	-
MUNICIPAL COMPLEX CONSTRUCTION	*Debt*	35,000,000	30,000,000	-	-	-	-	-	-	-	-
HUNTSVILLE SCHOOLS PURCHASES	*Debt*	900,000	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY TRAINING FACILITY	*Debt*	2,000,000	-	-	-	-	-	-	-	-	-
FIRE STATION-CONSTRUCTION	*Debt*	4,000,000	-	5,500,000	-	-	-	-	-	-	-
SANDRA MOON COMMUNITY COMPLEX	*Debt*	2,500,000	-	-	-	-	-	-	-	-	-

City of Huntsville
Ten year - 1990 Capital Improvement Plan
For the Fiscal Years beginning October 1, 2020

		FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Fleet & Durable Equipment Programs		**8,365,000**	**3,365,000**	**6,315,000**	**5,265,000**	**6,765,000**	**5,565,000**	**7,565,000**	**7,565,000**	**7,565,000**	**7,565,000**
FLEET PURCHASES	SalesTax	8,000,000	3,000,000	6,000,000	5,000,000	6,500,000	5,500,000	7,500,000	7,500,000	7,500,000	7,500,000
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
LAW ENFORCEMENT INITIATIVES	SalesTax	300,000	300,000	250,000	200,000	200,000					
Public Parks & Recreational Projects & Maintenance		**8,900,000**	**11,600,000**	**12,550,000**	**550,000**	**600,000**	**700,000**	**700,000**	**700,000**	**700,000**	**700,000**
PARKS & REC MAINTENANCE	SalesTax	200,000	200,000	250,000	250,000	300,000	300,000	300,000	300,000	300,000	300,000
BIG SPRING PARK IMPROVEMENTS	SalesTax	100,000	-	-	-	-	-	-	-	-	-
PARKS & REC MAJOR PROJECTS	SalesTax	-	300,000	300,000	300,000	300,000	400,000	400,000	400,000	400,000	400,000
JOHN HUNT PARK IMPROVEMENTS	SalesTax	500,000	800,000	-	-	-	-	-	-	-	-
HAYSLAND RD PARK DEVELOPMENT	SalesTax	100,000	300,000	-	-	-	-	-	-	-	-
JOHN HUNT PARK IMPROVEMENTS	*Debt*	3,000,000	-	-	-	-	-	-	-	-	-
JOE DAVIS STADIUM RENOVATION	*Debt*	5,000,000	10,000,000	-	-	-	-	-	-	-	-
BRAHAN SPRINGS PARK IMPROVEMENTS	*Debt*	-	-	5,000,000	-	-	-	-	-	-	-
RECREATION CENTER CONSTRUCTION/RENO	*Debt*	-	-	7,000,000	-	-	-	-	-	-	-
Cash Funded - Capital Equipment and Projects		26,365,000	22,665,000	25,505,000	25,255,000	27,345,000	27,445,000	29,965,000	30,465,000	30,985,000	30,985,000
Debt Funded - Capital Projects		52,400,000	40,000,000	17,500,000	-	-	-	-	-	-	-
Total Projects		**78,765,000**	**62,665,000**	**43,005,000**	**25,255,000**	**27,345,000**	**27,445,000**	**29,965,000**	**30,465,000**	**30,985,000**	**30,985,000**

City of Huntsville
2014 Ten-Year Capital Improvement Plan
For the Fiscal Years beginning October 1, 2020

Summary

	Funding Code	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Revenue											
Annual-recurring revenue		*COVID-19*									
2014 1% Sales Tax/Use Tax		*ADJUSTMENT*									
Sales Tax	*Annual*	$39,269,794	$39,662,000	$40,059,000	$40,460,000	$40,865,000	$41,274,000	$41,687,000	$42,104,000	$42,525,000	$42,950,000
Use Tax	*Annual*	$8,257,801	$8,340,000	$8,423,000	$8,507,000	$8,592,000	$8,678,000	$8,765,000	$8,853,000	$8,942,000	$9,031,000
Rate of growth		*1.0%*	*1.0%*	*1.0%*	*1.0%*	*1.0%*	*1.0%*	*1.0%*	*1.0%*	*1.0%*	*1.0%*
Revenue total		$47,527,595	$48,002,000	$48,482,000	$48,967,000	$49,457,000	$49,952,000	$50,452,000	$50,957,000	$51,467,000	$51,981,000
Planned debt issues	*Debt*	$5,000,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other											
Restore Our Roads	*ALDOT*										
Total Revenue		$52,527,595	$48,002,000	$48,482,000	$48,967,000	$49,457,000	$49,952,000	$50,452,000	$50,957,000	$51,467,000	$51,981,000
Expenditures											
Projects		$40,900,000	$39,900,000	$40,750,000	$41,250,000	$42,000,000	$40,000,000	$40,000,000	$40,000,000	$50,000,000	$45,000,000
Annual Debt Service	Annual	$12,165,594	$7,579,671	$7,554,223	$7,554,479	$7,602,442	$7,606,729	$7,606,098	$7,605,825	$7,604,710	$7,604,710
Proposed Debt Service	Annual	$400,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Debt Service	Annual	$12,565,594	$7,579,671	$7,554,223	$7,554,479	$7,602,442	$7,606,729	$7,606,098	$7,605,825	$7,604,710	$7,604,710
Total Expenitures		$53,465,594	$47,479,671	$48,304,223	$48,804,479	$49,602,442	$47,606,729	$47,606,098	$47,605,825	$57,604,710	$52,604,710
Net Change		-$937,999	$522,329	$177,777	$162,521	-$145,442	$2,345,271	$2,845,902	$3,351,175	-$6,137,710	-$623,710
Beginning Balance		$1,259,468	$321,469	$843,798	$1,021,575	$1,184,096	$1,038,655	$3,383,925	$6,229,828	$9,581,002	$3,443,292
Ending Balance		$321,469	$843,798	$1,021,575	$1,184,096	$1,038,655	$3,383,925	$6,229,828	$9,581,002	$3,443,292	$2,819,581

City of Huntsville
2014 Ten-Year Capital Improvement Plan
For the Fiscal Years beginning October 1, 2020

	Funding Code	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Project Details											
(projects may appear in duplicate due to different funding sources)											
Total Road Funding		**20,650,000**	**26,400,000**	**20,250,000**	**30,250,000**	**31,000,000**	**28,500,000**	**28,500,000**	**28,500,000**	**38,500,000**	**33,500,000**
STREET CONSTRUCTION		**19,000,000**	**24,000,000**	**17,000,000**	**22,000,000**	**27,500,000**	**25,000,000**	**25,000,000**	**25,000,000**	**35,000,000**	**30,000,000**
CAPSHAW ROAD PH II	Annual				5,000,000						
CLINTON AVENUE IMPROVEMENTS	Annual		2,500,000								
EASTERN BYPASS	Annual				5,000,000	2,000,000					
EAST ARSENAL CONNECTOR	Annual		2,000,000			7,500,000		25,000,000			
EDINBURGH EXTENSION	Annual	3,000,000									
GALLATIN ST IMPROVEMENTS	Annual	500,000									
GOVERNORS DRIVE IMPROVEMENTS	Annual	100,000									
GREENBRIER ROAD PH 4b	Annual	5,500,000									
HOLMES AVE IMPROVEMENTS	Annual			5,000,000	5,000,000	5,000,000					
HWY 72 (WEST) IMPROVEMENTS	Annual		2,500,000	10,000,000	5,000,000						
JACKSON BEND EXTENSION	Annual		2,000,000								
MCCRARY ROAD EXTENSION	Annual	500,000									
MILLER LN/CALDWELL IMPROVEMENTS	Annual								5,000,000	5,000,000	
NORTHERN BYPASS	Annual	8,000,000									
MEMORIAL PRKWY/I565 INTERCHANGE MO	Annual									10,000,000	30,000,000
NORTHERN BYPASS (US231 to Winchester)	Annual	800,000	7,000,000			8,000,000					
NORTHERN BYPASS (Winchester to US72)	Annual		2,000,000				10,000,000				
OLD BIG COVE ROAD	Annual			2,000,000							
RESOLUTE WAY IMPROVEMENTS	Annual		1,000,000				15,000,000				
SOUTHERN BYPASS	Annual				2,000,000	5,000,000			20,000,000	20,000,000	
TERRY DRAKE ROAD	Annual	600,000									
WALL-TRIANA HWY (REBUILD)	Annual		5,000,000								
OTHER STREET PROJECTS		**1,650,000**	**1,900,000**	**2,750,000**	**3,250,000**	**3,500,000**	**3,500,000**	**3,500,000**	**3,500,000**	**3,500,000**	**3,500,000**
STP 20% MATCH	Annual	650,000	650,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Repair & Reconst 2-Ln	Annual	500,000	750,000	750,000	750,000	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	500,000	500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
STREET RESURFACING	Annual										
TRAFFIC IMPROVEMENTS		**-**	**500,000**	**500,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
FOUR MILE POST INTERSECTION											
INTERSECTION IMPROVEMENTS			500,000	500,000							
BRIDGES		**-**	**-**	**-**	**5,000,000**	**-**	**-**	**-**	**-**	**-**	**-**
Hobbs Island Road Replacement	Annual				5,000,000						

City of Huntsville
2014 Ten-Year Capital Improvement Plan
For the Fiscal Years beginning October 1, 2020

	Funding Code	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
DRAINAGE		**5,500,000**	**3,500,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
BROGLAN BRANCH	Annual	5,000,000	3,000,000								
HUNTSVILLE SPRING BRANCH	Annual										
SHERWOOD DRAIANGE BASIN	Annual										
DALLAS BRANCH	Annual	500,000	500,000								
MULTI-MODAL/TRANSIT SERVICES		**1,000,000**	**1,000,000**	**11,000,000**	**1,500,000**	**1,500,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**
GREENWAYS	Annual	1,000,000	1,000,000	1,000,000	1,500,000	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Parking Garage Upgrades	Annual			10,000,000							
Parking Garage Upgrades	Debt										
ECONOMIC DEVELOPMENT		**10,500,000**	**6,000,000**	**5,500,000**	**5,500,000**	**5,500,000**	**5,500,000**	**5,500,000**	**5,500,000**	**5,500,000**	**5,500,000**
Economic Development Projects (TIF 7)	Debt	5,000,000									
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
Industrial Projects E.D.	Annual	2,500,000	3,000,000								
North Huntsville Industrial Park	Annual										
Project New World	Annual										
BUILD GRANT	Annual	3,000,000									
REDEVELOPMENT EFFORTS		**3,250,000**	**3,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**
Ditto Landing Master Plan	Annual	250,000									
Research Park M.P. Improvements	Annual	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
CRP East Urban Renewal	Annual	2,000,000									
Downtown Redevelopment Corridor	Annual		2,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Grand Total All Projects		**40,900,000**	**39,900,000**	**40,750,000**	**41,250,000**	**42,000,000**	**40,000,000**	**40,000,000**	**40,000,000**	**50,000,000**	**45,000,000**