CITY OF TRUSSVILLE

FY27

PROPOSED BUDGET

COMMUNITY. COMMITMENT. PROGRESS.

City of
TRUSSVILLE

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Mayor

Jaime Melton-Anderson
City Council President

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City Councilor

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Department Heads

Accounting & Finance	Joseph Calvert
Administration	Dan Weinrib
Fire & Rescue	Tim Shotts
Human Resources	Mandy Dixon
Information Technology	Jason Parsons
Inspections & Building Maintenance	JR Malchus
Library	Michelle Hamrick
Muncipal Court	Andrea Downing
Parks & Recreation	Chris Mills
Police	Dave Morrette
Public Works & Park Maintenance	Justin Ferguson

City of
TRUSSVILLE

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To the Honorable Members of the Trussville City Council:

I respectfully submit the proposed annual operating budget for the City of Trussville for Fiscal Year 2027 for your review and consideration. The annual budget is more than an accounting of revenues and expenditures. It represents the financial and operational plan for the city and establishes the priorities that will guide our departments and employees during the coming year.

The FY 2027 budget has been developed with a focus on maintaining the high level of municipal services our residents expect while strengthening the city's long-term financial position. This year's budget process has required particularly careful consideration as we work to align recurring expenditures with recurring revenues, address increasing costs, invest in our employees, and continue planning for the infrastructure and capital needs of a growing community.

To the Citizens of Trussville:

As you review the FY 2027 proposed budget, you will notice significant changes in both the presentation of the budget and the way certain expenses are accounted for compared with prior years. These changes are intentional and are designed to improve transparency, accountability, and the ability of both department heads and the public to better understand the true cost of City operations.

In previous budgets, many costs that were not directly controlled by department heads were reflected within individual departmental budgets. These included expenses such as utilities, electricity, insurance, and other shared or administrative costs. While those expenses are necessary to operate city facilities and provide municipal services, they can make it more difficult to distinguish between the costs a department head can actively manage, and the broader overhead costs associated with operating that department.

Beginning with FY 2027, many of these expenses have been moved into centralized overhead accounts. As a result, some departments may appear to have experienced significant increases or decreases when compared with prior-year budget totals. In many cases, those changes do not represent an equivalent increase or decrease in actual service levels or departmental spending. Instead, they reflect a change in where certain expenses are being recorded.

There is another important factor to consider when comparing this budget to previous years. **Over the past year, the city has also merged departments, reorganized certain functions, reassigned responsibilities, and made other operational changes intended to improve efficiency.** In some instances, personnel and expenses that were previously reported under one department are now reflected within another department or organizational structure.

Those changes can create what appears on paper to be a significant year-over-year increase in one department and a significant decrease in another, even though the underlying service, employee, or expense has simply moved within the City's organizational structure.

For that reason, I would caution against evaluating individual departmental changes based solely on a percentage increase or decrease from the prior year's budget. Particularly in this first year of the new structure, some of those comparisons will not be truly apples-to-apples. This new presentation is intended to accomplish two important things.

First, it gives our department heads a clearer picture of the expenses they are directly responsible for managing. Their departmental budgets will more accurately reflect personnel, supplies, equipment, programs, and other operational costs over which they have meaningful control.

Second, it gives the public and City Council a better understanding of the full cost of providing a particular municipal service. The direct operational cost of a department can now be viewed separately from the overhead required to support it, including expenses such as utilities, power, insurance, and other centralized costs that are necessary but generally outside the control of an individual department head.

For example, the cost of operating a city facility involves more than the employees and programs assigned to that facility. There are also costs associated with keeping the lights on, heating and cooling the building, maintaining appropriate insurance coverage, and providing the technology, administrative support, and other shared services necessary for its operation. Separating those costs allows us to better understand both components rather than blending them together.

Because FY 2027 is the first year using this revised presentation/structure and it follows a year in which several organizational changes occurred, year-over-year comparisons will require additional context.

That challenge will diminish over time. As the City continues reporting its finances using this structure, future budgets will allow the Mayor, City Council, department heads, and citizens to compare departmental performance and spending from one year to the next in a much more consistent, apples-to-apples environment. That consistency will also give us better historical data for identifying trends, evaluating departmental performance, measuring the impact of operational changes, and making more informed long-term financial decisions.

Our goal is not to make the budget more complicated. **It is to make it more accurate, more transparent, and more useful.** A budget should be a management tool for our department heads, a decision-making tool for the Mayor and City Council, and a transparency tool for the citizens we serve. These changes are intended to move Trussville toward a budget that more clearly shows where public dollars are being spent, who is responsible for managing those expenditures, and what it truly costs to operate the services our community relies upon.
As we build upon this new structure in future years, I believe it will provide everyone with a clearer and more meaningful picture of the financial operations of the City of Trussville.

Economic and Financial Outlook

The city enters FY 2027 from a position of caution as we must recognize that we are developing this budget during a period of considerable economic uncertainty.

Inflation remains an important factor in municipal operations. Nationally, the Consumer Price Index was 3.4% higher in July 2026 than one year earlier. While inflation has moderated from the levels experienced several years ago, the cumulative effect of rising prices continues to be reflected in the cost of equipment, construction, insurance, contracted services, supplies, utilities, and personnel.

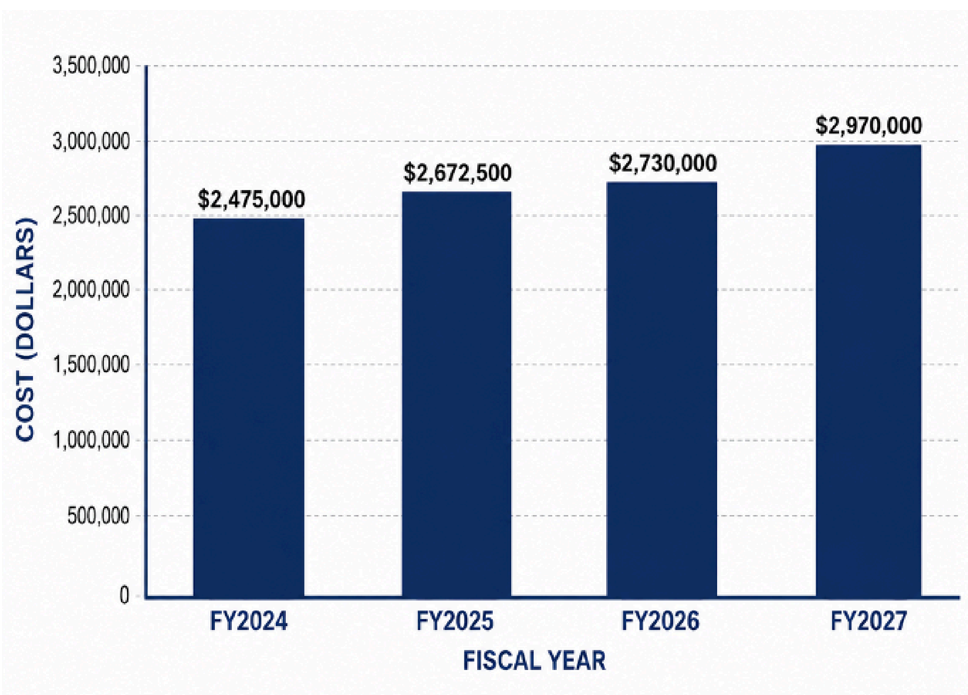
The ongoing conflict involving Iran has introduced additional uncertainty into the global economy, particularly in energy markets. Oil prices have remained elevated, shipping through the Strait of Hormuz has been disrupted, and continued geopolitical instability creates the potential for additional increases in fuel and transportation costs.

For a municipal government, these pressures are not abstract economic indicators. Higher fuel prices directly affect police vehicles, fire apparatus, Public Works equipment, garbage collection, and nearly every department that operates vehicles or equipment. They also indirectly affect the price of goods, construction materials, contracted services, and other items purchased by the City.

It would be irresponsible to attempt to predict with certainty how these conditions will develop over the coming year. Our responsibility is instead to recognize the risk and build a budget capable of absorbing reasonable economic volatility.

Rising Cost of Solid Waste

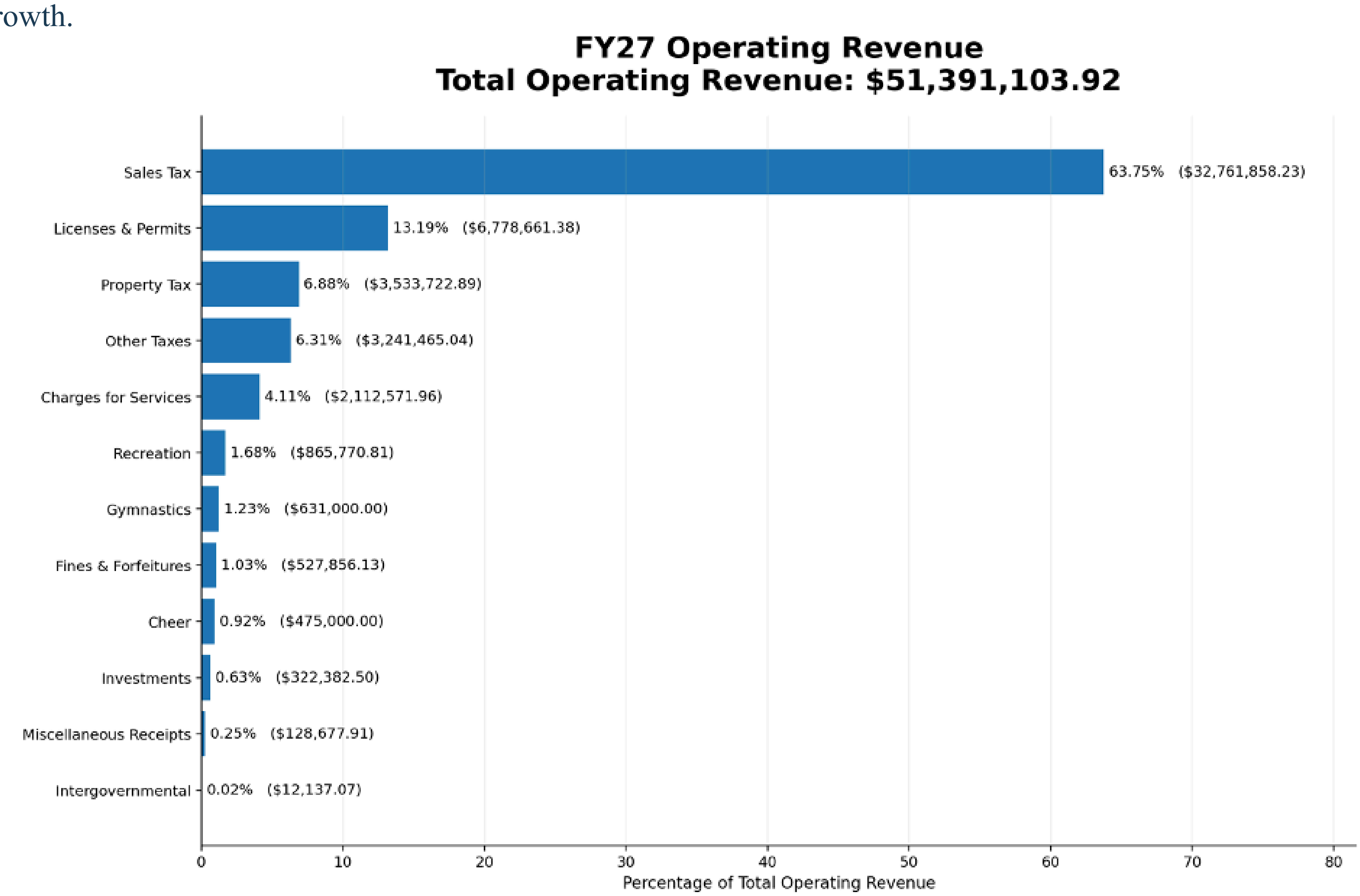
One area where escalating costs have become particularly significant is residential garbage service. The cost of providing solid-waste collection has continued to rise substantially and now represents a significant recurring obligation for the city. Nationally, garbage and trash collection prices were approximately 3.9% higher in July 2026 than one year earlier, and Trussville has experienced its own substantial increases in the cost of providing this service.



Unlike a one-time capital expenditure, garbage collection is an ongoing operating expense that must be funded every year. As these costs continue to increase, they place additional pressure on the General Fund and compete directly with funding available for public safety, streets, parks, employee compensation, and other essential services. The City must continue evaluating the long-term sustainability of the way this service is funded while also considering the financial impact on our residents and the 10,659 homes we serve.

Revenue and Fiscal Sustainability

At the same time that operating expenses are increasing, the City must remain cautious regarding revenue growth.



An important objective of this administration has been to move the city toward a more sustainable operating model, one in which recurring governmental operations are supported by recurring revenues.

One-time revenue can be extremely valuable to a municipality, but it should not become a permanent funding source for recurring expenses. When possible, one-time revenues should instead be preserved for capital improvements, major equipment purchases, debt reduction, reserves, and other investments that do not create an ongoing operating obligation.

This principle has played an important role in the development of the FY 2027 budget.

Core Principles of the FY 2027 Budget

Several principles have guided the preparation of the proposed budget.

Fiscal Responsibility and Sustainability

Our responsibility is not simply to balance the budget for a single fiscal year, but to ensure that the decisions made today can be sustained in the years ahead.

The proposed budget has therefore been developed with an emphasis on controlling recurring expenses, evaluating staffing levels, reducing unnecessary expenditures, and improving operational efficiency. Municipal government is inherently a service organization, and many of the services provided by the city are labor intensive. Police, fire, public works, parks and recreation, inspections, courts, administration, and our other departments depend on qualified employees to serve our residents every day. At the same time, growth in staffing and expenditures cannot occur without regard for the revenues necessary to support them.

Throughout the budget process, department heads have been asked to closely examine their operations, prioritize essential services, identify efficiencies, and determine where expenditures can be reduced without materially affecting service delivery.

The city is also currently conducting an extensive **third party review** of our organizational structure**,** authorized positions, compensation levels, and the way personnel resources are allocated throughout the organization. The purpose of this review is to ensure that every position is aligned with an operational need, that departments are structured efficiently, and that compensation remains competitive with the market. Our goal should always be to determine whether we can provide a service more efficiently before simply increasing spending.

Staffing and Organizational Review

The proposed FY 2027 budget takes a measured approach to staffing. In analyzing the City's annual operating expenditures, removing debt service and transfers, **68.6% of its expenses are in staff salaries and benefits.** Rather than automatically expanding the workforce as demands increase, the city will continue evaluating whether existing personnel, technology, departmental restructuring, cross-training, and improved processes can meet those needs.

The organizational review currently underway by a third-party consulting firm will provide the Mayor and Council with a better understanding of where the city is appropriately staffed, where positions may be reorganized or reallocated, and where legitimate staffing deficiencies may exist. This does not mean that the city will never add positions. There will be circumstances in which additional personnel are necessary to maintain public safety, meet legal obligations, or provide essential services. Those decisions, however, should be made individually and based upon demonstrated operational need and the City's ability to sustain the expense over time.

Quality Employees and Compensation

One area where we cannot afford to lose focus is our workforce. The quality of municipal services is directly tied to the quality of the people providing them. Trussville competes with surrounding municipalities, county agencies, state agencies, and the private sector for qualified employees. That competition has proven to be significant in public safety.

As part of the City's ongoing compensation and classification review, preliminary information indicates that our public-safety compensation may be approximately **9% below the competitive market in certain areas**. That gap deserves the City's attention.

Police officers, firefighters, dispatch personnel, and other public-safety professionals have skills that are highly transferable between jurisdictions, and neighboring agencies are competing for many of the same employees. If Trussville intends to recruit and retain top-tier public-safety personnel, we must remain competitive not only in organizational culture and working conditions, but also in compensation.

Addressing a potential market gap of this size will carry a significant recurring cost and may not be financially feasible to accomplish in a single budget year. However, recognizing the issue is the first step toward establishing a responsible plan to address it over time.

The results of the compensation study will provide the Mayor and Council with better information regarding where disparities exist, which positions require the greatest attention, and how those adjustments can be prioritized within the City's long-term financial plan.

In the meantime, the FY 2027 proposed budget includes a **2.5% cost-of-living adjustment for Public Safety and 2% for all other city employees.**

Providing a COLA is a significant recurring financial commitment. Once salary levels are increased, those expenses continue into future fiscal years and affect associated benefit and retirement costs. At the same time, we must recognize the impact that inflation and increased household costs have had on our employees.

We must also recognize that failing to remain competitive creates costs of its own through employee turnover, prolonged vacancies, recruitment, training, overtime, and the loss of experienced personnel.

The proposed COLA should therefore be viewed separately from the broader compensation study. The COLA is intended to provide a general adjustment for our workforce in the upcoming fiscal year, while the compensation review will identify specific positions or classifications where additional market adjustments may be warranted. I believe this approach represents a responsible balance between investing in our employees and protecting the long-term financial sustainability of the City.

Capital and Long-Term Planning

The operating budget must also be considered alongside the City's long-term infrastructure and capital needs. Trussville continues to grow, and that growth creates additional demands on roads, public safety, parks and recreation, facilities, utilities, and other public infrastructure.

Our challenge is to address those needs responsibly without allowing one-time projects to jeopardize recurring operations or creating debt obligations that unnecessarily constrain future budgets. Whenever practical, we will continue pursuing outside funding, grants, partnerships, and other opportunities that allow local dollars to be leveraged for larger community investments.

An important part of the City's financial strategy is to aggressively pursue grant opportunities, federal and state appropriations, regional partnerships, and other non-local funding sources that allow us to advance projects while reducing the amount of local tax dollars required.

FY 2026 was a particularly successful year in that effort.

Jefferson County and the City of Trussville received a **$4 million federal appropriation** for improvements to Deerfoot Parkway, representing a significant investment in one of the City's most important transportation corridors.

The city also leveraged approximately **$620,000 in grant and non-local funding for planning initiatives** that will help guide Trussville's growth and infrastructure decisions for years to come. Those investments included work associated with the City's **Comprehensive Plan**, the recently completed **Active Transportation Plan**, and most recently an APPLE Study focused on **Highway 11 access, traffic flow, and traffic signal optimization**.

Beyond transportation and long-range planning, the city secured approximately $**992,000 in additional grant and outside funding supporting projects and programs throughout the community**. These investments include funding associated with pickleball and volleyball facilities, greenway additions, additional parking within the Sports Complex, a police vehicle, support for ACTA, and the creation of a Teen Lab at the Trussville Public Library.

Collectively, these efforts represent approximately **$5.612 million in federal, grant, and other non-local funds having a direct impact on the City of Trussville that were obtained during FY 2026.**

That figure is important because every outside dollar we are able to secure is a dollar that can help accelerate a needed project, expand an opportunity for our residents, or reduce the amount that must otherwise be funded entirely from local revenues. We will continue that approach in FY 2027.

As we identify transportation, infrastructure, public safety, parks and recreation, quality-of-life, and community-development needs, the City will continue looking beyond the General Fund for opportunities to leverage federal, state, county, regional, private, and philanthropic resources.

We are also hopeful that FY 2027 will present additional opportunities to secure outside funding for **parks, playground improvements, transportation and infrastructure projects, and public safety needs.** These are areas where grant funding can have a meaningful impact by allowing the City to move projects forward sooner, improve facilities and services, and reduce the amount that would otherwise need to be funded entirely through local tax dollars.

As new opportunities become available, the City will continue evaluating them based on need, return on investment, local match requirements, and whether the proposed project aligns with our broader strategic and capital priorities.

Reserves and Financial Position

Maintaining appropriate reserves is also essential to the City's long-term financial health and we continue into another year of rebuilding reserves and currently have **3.5 months of reserves** on hand. Healthy reserves provide protection against economic downturns, emergencies, unexpected expenditures, and temporary reductions in revenue. They also provide the city with greater flexibility when opportunities arise to make strategic one-time investments without relying entirely on debt.

The current uncertainty surrounding inflation, energy prices, global conflict, and revenue growth makes maintaining strong reserves even more important. Our objective will be to continue strengthening the City's reserve position while balancing the immediate needs of the community.

FY 2027 Streets, Sidewalks & Greenway Investment

Maintaining Trussville's transportation infrastructure requires both addressing current needs and establishing a more proactive, long-term approach to preserving the City's roadway network. During FY 2027, the City will begin implementing the recommendations contained in the new paving plan developed by SAIN & Associates.

The FY 2027 budget includes approximately **$350,000** to crack seal **47.66 miles of City roadway**. This work will address the roadways identified for Years one and two of the City's new paving plan and represents an important shift toward preventative roadway maintenance.

Crack sealing is intended to extend the useful life of existing pavement by preventing water from entering cracks and accelerating deterioration beneath the roadway surface. By making this investment before more significant failures occur, the city can preserve more roadway miles and reduce the need for more costly reconstruction in future years.

The program also establishes a more systematic approach to roadway maintenance by using the pavement assessment and recommendations developed by SAIN & Associates to help prioritize City resources.

In addition to the crack sealing program, the FY 2027 Proposed Budget includes my recommendation for an additional **$550,000** dedicated to roadway and pedestrian infrastructure improvements:

FY 2027 Infrastructure Initiative	**Proposed Investment**
Crack Sealing - 47.66 Miles / Years 1 & 2 of Paving Plan	**$350,000**
Additional Road Maintenance & Striping	**$250,000**
Sidewalk & Greenway Improvements/Repairs	**$300,000**
Total FY 2027 Investment	**$900,000**

The proposed **$250,000 for road paving and striping** will provide additional resources to address roadway resurfacing, pavement markings, and other priority transportation needs identified throughout the year.

The proposed **$300,000 for sidewalk and greenway improvements and repairs** will provide dedicated funding to address aging or damaged pedestrian infrastructure while continuing to improve connectivity throughout Trussville. These funds may be utilized for sidewalk repairs, replacement of deteriorated sections, connectivity improvements, greenway paths, and other pedestrian safety projects.

Combined, these recommendations represent a proposed **$900,000 FY 2027 investment in roadway preservation, paving, striping, sidewalks, and greenway infrastructure.** The goal is to move Trussville away from a primarily reactive maintenance model and toward a deliberate, data-driven program that protects existing infrastructure while steadily addressing community needs.

No budget can fund every worthwhile request in a single year. The responsibility shared by the Mayor and City Council is to determine which needs are most important, which investments will provide the greatest benefit to our residents, and which expenditures the city can responsibly sustain. The FY 2027 proposed budget is intended to continue providing the high-quality services our residents expect while establishing greater discipline around recurring spending, investing in our employees, maintaining appropriate reserves, and preparing for the City's long-term needs.

I want to thank our department heads and employees for their work throughout this budget process. Many have been asked to make difficult decisions, reconsider longstanding practices, identify savings, and find ways to accomplish more with existing resources. I also appreciate the City Council's review and consideration of this proposal. Our responsibility is not simply to adopt a balanced budget for FY 2027. It is to make decisions today that ensure Trussville remains financially strong, competitive as an employer, and capable of providing exceptional municipal services for many years to come.

Respectfully submitted,

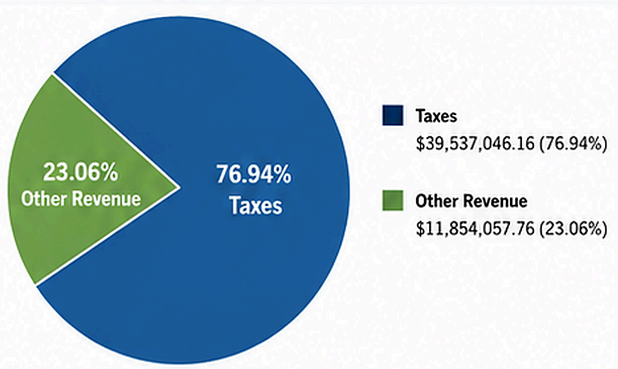
Ben Short

Mayor
City of Trussville

OPERATING REVENUES

REVENUE SOURCE	AMOUNT	% OF TOTAL OPERATING REVENUES
Sales Tax	$32,761,858.23	63.75%
AdValorem Tax	3,533,722.89	6.88%
Other Taxes	3,241,465.04	6.31%
Total Taxes	**39,537,046.16**	**76.94%**
Licenses & Permits	6,778,661.38	13.19%
Intergovernmental	12,137.07	0.02%
Charges for Services	2,112,571.96	4.11%
Fines & Forfeitures	527,856.13	1.03%
Recreation	865,770.81	1.68%
- Gymnastics	631,000.00	1.23%
- Cheer	475,000.00	0.92%
Investments	322,382.50	0.63%
Miscellaneous Receipts	128,677.91	0.25%
Total Other Revenue	**11,854,057.76**	**23.06%**
TOTAL REVENUE	**$51,391,103.92**	**100.00%**

OPERATING REVENUES BY CATEGORY



OPERATING EXPENDITURES

DEPARTMENT / FUNCTION	AMOUNT	% OF TOTAL OPERATING EXPENDITURES
Non-Departmental	$1,494,753.58	3.51%
Overhead	4,391,633.67	10.32%
Mayor & Council	383,568.75	0.90%
Administrative	426,493.78	1.00%
Inspections	906,408.27	2.13%
Municipal Court	627,465.81	1.47%
Finance	677,138.59	1.59%
Information Technology	676,566.55	1.59%
Human Resources	504,571.92	1.19%
Police	11,895,201.47	27.94%
Fire	9,381,262.79	22.04%
Public Works	3,293,580.30	7.74%
Garbage	2,970,000.00	6.98%
Recreation	1,339,268.84	3.15%
Park Maintenance	-	0.00%
Building Maintenance	-	0.00%
Senior Center	362,148.85	0.85%
Gymnastics	729,964.71	1.71%
Cheer	332,500.00	0.78%
Library	1,822,951.87	4.28%
Rental Properties	-	0.00%
Vehicle Maintenance	228,057.96	0.54%
TOTAL OPERATING EXPENDITURES	**$42,568,537.71**	**100.00%**

NET OPERATING REVENUES OVER OPERATING EXPENDITURES

$8,822,566.21

Total Revenue $51,391,103.92 – Total Operating Expenditures $42,568,537.71 = Net Operating Revenues $8,822,566.21

OTHER SOURCES AND USES

Grant Activity	$850,000.00
General Fund Capital Outlay	600,000.00
Civic Center Capital Outlay	-
TED Capital Outlay	-
Debt Service	**$2,065,587.80**

Transfers (to) from Other Funds	
- Civic Center (08)	$680,000.00
- TED (09)	368,658.00
- Debt Service Fund (97)	5,333,664.86
Total Transfers	**$6,382,322.86**

Other Financing Sources	
- Grant Funding Provided from Prior Year Fund Balance	($600,000.00)
- Land Sales	(2,750,000.00)
- Capital Improvement Fund -	1,250,000.00
Total Other Financing Sources	**($2,100,000.00)**

TOTAL SURPLUS (DEFICIT)	$1,024,655.55

Description	FY2026	FY2027	Change
MARKETING/PROMOTIONAL	1,000.00	1,000.00	-
PROPERTY TAXES / FEES	3,000.00	3,000.00	-
LEASE - PARKING LOT (176 MAIN ST)	42,000.00	42,000.00	-
MAINT CONTRACTS-SOFTWARE (Non-Dept)	-	725.58	725.58
MISCELLANEOUS EXPENSE	2,000.00	5,000.00	3,000.00
CHAMBER OF COMMERCE SUPPORT	75,000.00	60,000.00	(15,000.00)
REGIONAL PLANNING COMM SUPPORT	17,000.00	17,000.00	-
SERVICE AGENCY CONTRACTS	12,000.00	35,000.00	23,000.00
SPECIAL EVENTS SUPPORT	1,000.00	1,000.00	-
TRUSSVILLE CEMETERY REHAB AUTHORITY SUPPORT	1,000.00	1,000.00	-
BEAUTIFICATION BOARD SUPPORT	500.00	500.00	-
PLANNING & ZONING SUPPORT	38,000.00	38,000.00	-
TRUSSVILLE DOG PARK SUPPORT	2,500.00	2,500.00	-
ECONOMIC INCENTIVE AGREEMENTS	1,387,582.25	1,257,528.00	(130,054.25)
IND DEV AUTHORITY SUPPORT	24,000.00	24,000.00	-
TREE COMMISSION SUPPORT	2,000.00	3,000.00	1,000.00
ACTA SUPPORT	5,500.00	3,000.00	(2,500.00)
VETERANS COMMITTEE SUPPORT	500.00	500.00	-
	1,614,582.25	1,494,753.58	(119,828.67)

Several changes within the FY27 proposed budget reflect a return to more typical funding levels following one-time adjustments made in FY26. Chamber of Commerce support will decrease from $75,000 in FY26 to $60,000 in FY27, returning to the level provided in prior years. The additional funding provided in FY26 was intended to assist the Chamber as it prepared for its move into its new facility on the municipal campus.

The FY27 budget also includes an increase in funding for service agency contracts as the City works to restore support closer to historical levels. This line item provides funding for organizations and initiatives such as Wreaths Across America, The Prescott House, and One Place Family Justice Center, among others. The increase also includes the City’s cost associated with the bust honoring Major Klinner at the Fallen Warriors Monument. While ACTA support appears to decrease in FY27, the proposed amount is consistent with prior-year City funding. ACTA received an additional $2,500 grant in FY26, which accounts for the year-over-year difference reflected in the budget.

Description	Total Budget	FY2027	Change
POWER (OVERHEAD)	575,000.00	1,311,336.00	736,336.00
WATER, SEWER & GAS (OVERHEAD)	250,000.00	293,500.00	43,500.00
COMMUNICATIONS SERVICES (OVERHEAD)	150,000.00	93,900.00	(56,100.00)
INTERNET/CABLE SERVICES (OVERHEAD)	308,556.00	344,000.00	35,444.00
GARBAGE SERVICES (OVERHEAD)	132,000.00	141,000.00	9,000.00
POSTAGE (OVERHEAD)	21,650.00	21,650.00	-
PROFESSIONAL SERVICES (OVERHEAD)	492,000.00	450,000.00	(42,000.00)
LEGAL & ACCOUNTING SERVICES (OVERHEAD)	546,000.00	516,000.00	(30,000.00)
INSURANCE - LIABILITY & PROPERTY (OVERHEAD)	738,764.00	823,012.67	84,248.67
LEASED EQUIPMENT (OVERHEAD)	42,000.00	19,000.00	(23,000.00)
MAINT CONTRACTS-SOFTWARE (OVERHEAD)	219,099.00	293,235.00	74,136.00
MAINT CONTRACTS-EQUIPMENT (OVERHEAD)	75,000.00	85,000.00	10,000.00
	3,550,069.00	4,391,633.67	841,564.67

Under the direction of the City's Finance Director, the FY27 budget includes the use of a centralized Overhead Department to better account for costs that are largely outside the direct control of individual department heads. These expenses include utilities and other shared operating costs that, in prior years, were distributed across multiple departmental budgets.

As a result, the Overhead Department will show a significant increase when compared to prior years; however, this does not represent a corresponding increase in overall City spending. Rather, it reflects a more accurate and streamlined method of accounting for these expenses in one centralized location. This change will make the budget easier to understand, improve consistency from department to department, and provide a clearer picture in future years of both true departmental operating costs and Citywide overhead expenses.

Description	FY2026	FY2027	Change
PAYROLL - BASE	256,755.33	256,755.33	-
PAYROLL - LONGEVITY PAY	400.00	400.00	-
PAYROLL TAX EXPENSE	20,540.43	20,540.43	(0.00)
RETIREMENT EXPENSE	10,055.98	11,672.99	1,617.01
INSURANCE - EMPLOYEE HEALTH	30,665.28	30,500.00	(165.28)
INSURANCE - EMPLOYEE OTHER	170.00	200.00	30.00
INSURANCE - WORKERS COMP/UNEMPLOYMENT	200.00	200.00	-
EDUCATION & TRAINING FEES (M&C)	20,000.00	15,000.00	(5,000.00)
TRAVEL EXPENSES (M&C)	8,000.00	15,000.00	7,000.00
INTERNET/TV SERVICES (M&C)	-	-	-
SUPPLIES - OFFICE	500.00	500.00	-
FUEL - GASOLINE	1,000.00	1,000.00	-
DUES & SUBSCRIPTIONS	16,000.00	25,000.00	9,000.00
MAINT CONTRACTS-SOFTWARE (M&C)	-	-	-
REPAIR & MAINT-VEHICLE (M&C)	1,000.00	-	(1,000.00)
REPAIR & MAINT-TECHNOLOGY (M&C)	300.00	300.00	-
SMALL EQUIPMENT/FURN (<$5K)	9,000.00	1,500.00	(7,500.00)
MISCELLANEOUS EXPENSE	5,000.00	5,000.00	-
	379,587.02	383,568.75	3,981.73

The Mayor and City Council Department accounts for the elected leadership of the City of Trussville as well as the administrative support provided to the Mayor’s Office. The City operates under a full-time Mayor, with an annual salary of $108,000. This department also includes the Mayor’s Executive Assistant and the City’s five part-time City Council members. Each Council member receives compensation of $1,000 per month for their service to the City. Together, these positions provide executive leadership, legislative oversight, and support for the day-to-day governance and long-term direction of the City of Trussville.

Description	FY2026	FY2027	Change
PAYROLL - BASE	229,552.96	245,624.44	16,071.48
PAYROLL - LONGEVITY PAY	1,400.00	1,400.00	-
PAYROLL - OVERTIME	3,000.00	1,000.00	(2,000.00)
PAYROLL TAX EXPENSE	18,364.24	19,649.96	1,285.72
RETIREMENT EXPENSE	24,010.17	27,918.25	3,908.08
INSURANCE - EMPLOYEE HEALTH	31,669.92	31,486.32	(183.60)
INSURANCE - EMPLOYEE OTHER	600.00	600.00	-
INSURANCE - WORKERS COMP/UNEMPLOYMENT	500.00	500.00	-
EMPLOYMENT PHYSICALS/BACKGROUND	200.00	250.00	50.00
EDUCATION & TRAINING FEES (ADMIN)	2,500.00	2,000.00	(500.00)
TRAVEL EXPENSES (ADMIN)	6,000.00	4,000.00	(2,000.00)
SUPPLIES - OFFICE	2,000.00	1,500.00	(500.00)
SUPPLIES - JANITORIAL (Admin)	8,600.00	8,700.00	100.00
MILEAGE REIMBURSEMENT	200.00	400.00	200.00
TAG PROCCESSING EXPENSE	86,400.00	60,000.00	(26,400.00)
FUEL - GASOLINE	1,800.00	1,500.00	(300.00)
DUES & SUBSCRIPTIONS	2,500.00	1,300.00	(1,200.00)
RENTAL - EQUIPMENT	500.00	-	(500.00)
MAINT CONTRACTS-SOFTWARE (Admin)	63.96	63.96	-
MAINT CONTRACTS-EQUIPMENT (Admin)	5,900.00	-	(5,900.00)
REPAIR & MAINT-VEHICLE (Admin)	1,000.00	-	(1,000.00)
REPAIR & MAINT-BUILDINGS (Annex)	6,000.00	8,961.85	2,961.85
REPAIR & MAINT-EQUIPMENT (Admin)	2,000.00	39.00	(1,961.00)
REPAIR & MAINT-TECHNOLOGY (Admin)	500.00	-	(500.00)
SMALL EQUIPMENT/FURN (<$5K)	1,000.00	5,000.00	4,000.00
MISCELLANEOUS EXPENSE	1,000.00	450.00	(550.00)
BANK/CC SERVICE CHARGES	5,710.00	-	(5,710.00)
ELECTION EXPENSE	491.52	-	(491.52)
ANNEXATION EXPENSE	1,000.00	150.00	(850.00)
ORDINANCE CODIFICATION	4,000.00	4,000.00	-
	448,462.77	426,493.78	(21,968.99)

The Administration Department includes the City Clerk and two Accounting Assistants and serves as a central point for many of the City's day-to-day administrative functions. The City Clerk is responsible for maintaining official City records, preparing and preserving minutes and ordinances, coordinating records related to City Council meetings, and helping ensure that required municipal documents and actions are properly recorded and maintained. The department also provides support for a variety of financial and administrative functions across City government. In addition, Administration oversees the front desk at City Hall, providing assistance to residents and visitors, and handles services related to vehicle tags and business license compliance. Together, these functions make Administration an important connection point between residents, elected officials, and the City's various departments.

City of TRUSSVILLE

Inspections & Building Maintenance Expenditures

Description	FY2026	FY2027	Change
PAYROLL - BASE	504,584.44	624,713.16	120,128.72
PAYROLL - LONGEVITY PAY	2,400.00	3,300.00	900.00
PAYROLL - OVERTIME	2,000.00	2,500.00	500.00
PAYROLL TAX EXPENSE	40,366.76	49,977.05	9,610.29
RETIREMENT EXPENSE	51,481.90	70,261.90	18,780.00
INSURANCE - EMPLOYEE HEALTH	106,560.00	85,751.16	(20,808.84)
INSURANCE - EMPLOYEE OTHER	800.00	2,600.00	1,800.00
INSURANCE - WORKERS COMP/UNEMPLOYMENT	4,800.00	12,900.00	8,100.00
EMPLOYMENT PHYSICALS/BACKGROUND	200.00	400.00	200.00
UNIFORMS & ACCESSORIES	500.00	1,500.00	1,000.00
EDUCATION & TRAINING FEES (INSPECTIONS)	3,000.00	3,000.00	-
TRAVEL EXPENSES (INSPECTIONS)	863.75	900.00	36.25
SUPPLIES - OFFICE	1,000.00	1,000.00	-
SUPPLIES - JANITORIAL (Inspections)	158.74	200.00	41.26
SUPPLIES/MATERIALS - OPERATING	500.00	11,500.00	11,000.00
FUEL - GASOLINE	9,600.00	13,600.00	4,000.00
DUES & SUBSCRIPTIONS	1,000.00	1,000.00	-
CONDEMNATION EXPENSES	15,000.00	5,000.00	(10,000.00)
MAINT CONTRACTS-SOFTWARE (Inspections)	5,474.37	5,500.00	25.63
REPAIR & MAINT-VEHICLE (Inspections)	5,000.00	2,500.00	(2,500.00)
REPAIR & MAINT-BUILDINGS (Inspections)	105.00	1,605.00	1,500.00
REPAIR & MAINT-EQUIPMENT (Inspections)	500.00	1,700.00	1,200.00
REPAIR & MAINT-TECHNOLOGY (Inspections)	500.00	500.00	-
SMALL EQUIPMENT/FURN (<$5K)	500.00	3,500.00	3,000.00
MISCELLANEOUS EXPENSE	662.08	1,000.00	337.92
BANK/CC SERVICE CHARGES	13,573.71	-	(13,573.71)
	771,130.75	906,408.27	135,277.52

The Inspections and Building Maintenance Department reflects the consolidation of two previously separate departmental budgets into a single operating department for FY27. This merger was made to improve oversight, streamline operations, and create greater efficiency in the management of related City services and facilities. In FY26, Inspections and Building Maintenance were accounted for under two separate budgets; therefore, the increases reflected in the FY27 report are largely the result of combining those costs into one department rather than a significant expansion in overall spending. Going forward, this structure will provide a clearer picture of the full cost of these functions while also improving coordination and accountability.

City of TRUSSVILLE

Description	FY2026	FY2027	Change
PAYROLL - BASE	398,741.46	403,535.02	4,793.56
MUNICIPAL COURT JUDGE	52,000.00	52,000.00	-
PAYROLL - LONGEVITY PAY	2,550.00	2,550.00	-
PAYROLL - OVERTIME	12,000.00	6,000.00	(6,000.00)
PAYROLL TAX EXPENSE	31,899.32	32,282.80	383.48
RETIREMENT EXPENSE	41,373.64	42,704.23	1,330.59
INSURANCE - EMPLOYEE HEALTH	63,312.96	47,993.76	(15,319.20)
INSURANCE - EMPLOYEE OTHER	1,000.00	1,000.00	-
INSURANCE - WORKERS COMP/UNEMPLOYMENT	1,000.00	1,000.00	-
EMPLOYMENT PHYSICALS/BACKGROUND	200.00	200.00	-
EDUCATION & TRAINING FEES (COURT)	4,500.00	4,500.00	-
TRAVEL EXPENSES (COURT)	5,000.00	5,000.00	-
SUPPLIES - OFFICE	2,700.00	2,700.00	-
SUPPLIES - JANITORIAL (Court)	6,800.00	6,800.00	-
SUPPLIES/MATERIALS - OPERATING	3,000.00	3,000.00	-
MILEAGE REIMBURSEMENT	100.00	100.00	-
PROFESSIONAL SERVICES	100.00	100.00	-
DUES & SUBSCRIPTIONS	5,600.00	5,600.00	-
MAINT CONTRACTS-SOFTWARE (Court)	11,615.00	5,000.00	(6,615.00)
MAINT CONTRACTS-EQUIPMENT (Court)	3,200.00	-	(3,200.00)
REPAIR & MAINT-BUILDINGS (Court)	3,400.00	3,400.00	-
REPAIR & MAINT-EQUIPMENT (Court)	500.00	500.00	-
REPAIR & MAINT-TECHNOLOGY (Court)	500.00	500.00	-
SMALL EQUIPMENT/FURN (<$5K)	1,000.00	1,000.00	-
	652,092.38	627,465.81	(24,626.57)

The Municipal Court Department is responsible for the administration and operation of the City of Trussville's Municipal Court system. The department includes a Municipal Court Administrator, Municipal Court Supervisor, Senior Court Clerk, and two Magistrates who work together to manage court dockets, records, payments, case processing, and other daily court functions. Judge Tommy McFarland serves as the Municipal Court Judge for the City of Trussville, and the City also maintains a part-time judge who is available to serve as needed. Together, the court staff and judiciary help ensure that municipal cases are handled efficiently, consistently, and in accordance with applicable law and court procedures.

Description	FY2026	FY2027	Change
PAYROLL - BASE	370,094.63	293,447.18	(76,647.45)
PAYROLL - LONGEVITY PAY	1,400.00	-	(1,400.00)
PAYROLL - OVERTIME	3,000.00	250.00	(2,750.00)
PAYROLL TAX EXPENSE	29,607.57	23,475.77	(6,131.80)
RETIREMENT EXPENSE	38,219.44	28,159.16	(10,060.28)
INSURANCE - EMPLOYEE HEALTH	62,335.20	31,656.48	(30,678.72)
INSURANCE - EMPLOYEE OTHER	500.00	500.00	-
INSURANCE - WORKERS COMP/UNEMPLOYMENT	600.00	600.00	-
EMPLOYMENT PHYSICALS/BACKGROUND CHECKS	200.00	200.00	-
EDUCATION & TRAINING FEES (FINANCE)	1,950.00	3,500.00	1,550.00
TRAVEL EXPENSES (FINANCE)	5,200.00	3,500.00	(1,700.00)
TUITION REIMBURSEMENT	3,020.40	-	(3,020.40)
SUPPLIES - OFFICE	7,000.00	5,000.00	(2,000.00)
MILEAGE REIMBURSEMENT	23.94	-	(23.94)
FUEL - GASOLINE	720.00	1,500.00	780.00
PROFESSIONAL SERVICES	-	-	-
COLLECTION FEES-BUSINESS LICENSES	15,000.00	15,000.00	-
COLLECTION FEES - AD VALOREM TAX	34,000.00	34,000.00	-
DUES & SUBSCRIPTIONS	1,000.00	500.00	(500.00)
COLLECTION FEES - SALES TAX	160,000.00	160,000.00	-
MAINT CONTRACTS-SOFTWARE (Finance)	67,824.00	70,000.00	2,176.00
REPAIR & MAINT-VEHICLE (Finance)	500.00	-	(500.00)
REPAIR & MAINT-EQUIPMENT (Finance)	500.00	100.00	(400.00)
REPAIR & MAINT-TECHNOLOGY (Finance)	3,000.00	1,500.00	(1,500.00)
SMALL EQUIPMENT/FURN (<$5K)	500.00	250.00	(250.00)
MISCELLANEOUS EXPENSE	1,000.00	1,000.00	-
BANK/CC SERVICE CHARGES	53,469.55	3,000.00	(50,469.55)
	860,664.73	677,138.59	(183,526.14)

The Finance Department is responsible for overseeing the City of Trussville's financial operations and business license functions. The department includes the Finance Director, a Senior Accountant, and two Accounting Assistants, with the City's Code Enforcement/Business License Compliance Officer also working indirectly with the department as part of its business license and compliance responsibilities. Finance manages the City's accounting, budgeting, financial reporting, revenue collection, accounts payable and receivable, and other core financial functions while helping ensure proper internal controls and responsible stewardship of public funds. The department also oversees business license operations and works to ensure that businesses operating within the City remain properly licensed and in compliance with applicable requirements.

Description	FY2026	FY2027	Change
PAYROLL - BASE	469,879.24	411,440.39	(58,438.85)
PAYROLL - LONGEVITY PAY	1,500.00	1,500.00	-
PAYROLL TAX EXPENSE	37,590.34	32,915.23	(4,675.11)
RETIREMENT EXPENSE	50,922.94	47,980.37	(2,942.57)
INSURANCE - EMPLOYEE HEALTH	62,276.88	61,330.56	(946.32)
INSURANCE - EMPLOYEE OTHER	800.00	800.00	-
INSURANCE - WORKERS COMP/UNEMPLOYMENT	500.00	500.00	-
EMPLOYMENT PHYSICALS/BACKGROUND	200.00	-	(200.00)
UNIFORMS & ACC (Employees) (IT)	500.00	200.00	(300.00)
EDUCATION & TRAINING FEES (IT)	2,000.00	2,000.00	-
TRAVEL EXPENSES (IT)	1,000.00	-	(1,000.00)
INTERNET/TV SERVICES (IT)	-	-	-
SUPPLIES/MATERIALS - OPERATING	2,600.00	2,500.00	(100.00)
FUEL - GASOLINE	7,000.00	7,000.00	-
DUES & SUBSCRIPTIONS	3,200.00	3,500.00	300.00
MAINT CONTRACTS-SOFTWARE (IT)	25,650.00	29,000.00	3,350.00
REPAIR & MAINT-VEHICLE (IT)	2,400.00	-	(2,400.00)
REPAIR & MAINT-BUILDINGS (IT)	89.00	150.00	61.00
REPAIR & MAINT - EQUIPMENT (IT)	1,000.00	1,000.00	-
REPAIR & MAINT-TECHNOLOGY (IT)	2,000.00	1,000.00	(1,000.00)
SMALL EQUIPMENT/FURN (<$5K)	700.00	400.00	(300.00)
TECHNOLOGY EQUIPMENT (IT)	72,500.00	72,000.00	(500.00)
SMALL EQUIPMENT/FURN (<$5K)	300.00	350.00	50.00
MISCELLANEOUS EXPENSE	1,000.00	1,000.00	-
	745,608.40	676,566.55	(69,041.85)

The Information Technology Department manages and supports the City of Trussville's technology infrastructure across all departments and municipal operations. The department is staffed by an IT Director, two Network Administrators, and a PC Technician who are responsible for maintaining the City's computer systems, networks, servers, software, communications technology, and end-user support. The department also oversees cybersecurity efforts, including the protection of City systems and data, network security, access controls, system monitoring, and response to technology-related threats. In addition, IT plays a critical role in business continuity and disaster recovery by maintaining backups, recovery procedures, and technology plans designed to keep essential City services operational during outages, emergencies, or other disruptions. The department supports both internal City operations and external-facing technology services used by residents and the public.

City of TRUSSVILLE

Description	FY2026	FY2027	Change
PAYROLL - BASE	293,372.73	314,204.45	20,831.72
PAYROLL - LONGEVITY PAY	400.00	400.00	-
PAYROLL - OVERTIME	300.00	150.00	(150.00)
PAYROLL TAX EXPENSE	23,469.82	25,136.36	1,666.54
RETIREMENT EXPENSE	30,856.60	35,908.34	5,051.74
INSURANCE - EMPLOYEE HEALTH	30,856.60	30,829.92	(26.68)
INSURANCE - EMPLOYEE OTHER	600.00	600.00	-
INSURANCE - WORKERS COMP/UNEMPLOYMENT	1,527.85	1,527.85	-
EMPLOYMENT PHYSICALS/BACKGROUND CHECKS	200.00	5,000.00	4,800.00
EDUCATION & TRAINING FEES (HR)	4,240.00	3,275.00	(965.00)
TRAVEL EXPENSES (HR)	1,050.00	2,200.00	1,150.00
SUPPLIES - OFFICE	850.00	850.00	-
MILEAGE REIMBURSEMENT	285.00	500.00	215.00
FUEL - GASOLINE	1,000.00	1,000.00	-
PROFESSIONAL SERVICES	-	-	-
DUES & SUBSCRIPTIONS	1,800.00	1,490.00	(310.00)
MAINT CONTRACTS-SOFTWARE (HR)	-	80,000.00	80,000.00
REPAIR & MAINT-VEHICLE (HR)	1,146.00	-	(1,146.00)
REPAIR & MAINT-TECHNOLOGY (HR)	500.00	500.00	-
SMALL EQUIPMENT/FURN (<$5K)	1,400.00	500.00	(900.00)
MISCELLANEOUS EXPENSE	500.00	500.00	-
	394,354.60	504,571.92	110,217.32

The Human Resources Department is responsible for supporting the City of Trussville's workforce and overseeing personnel-related functions across all City departments. The department consists of a Human Resources Director and two additional staff members who manage employee recruitment and onboarding, benefits administration, personnel records, policy implementation, employee relations, training, and other workforce needs. Human Resources also works to ensure compliance with applicable employment laws and City policies while providing guidance and support to department heads and employees. The department plays an important role in helping the City recruit, retain, and support a professional workforce capable of delivering quality services to the community.

Description	FY2026	FY2027	Change
PAYROLL - BASE	7,389,604.57	7,304,844.11	(84,760.46)
PAYROLL - LONGEVITY PAY	33,800.00	33,800.00	-
PAYROLL - OVERTIME	595,000.00	575,000.00	(20,000.00)
PAYROLL TAX EXPENSE	591,168.37	584,387.53	(6,780.84)
RETIREMENT EXPENSE	804,865.28	808,030.67	3,165.39
INSURANCE - EMPLOYEE HEALTH	1,077,225.12	974,762.40	(102,462.72)
INSURANCE - EMPLOYEE OTHER	16,100.00	16,100.00	-
INSURANCE - WORKERS COMP/UNEMPLOYMENT	128,563.00	128,563.00	-
EMPLOYMENT PHYSICAL/BACKGROUND	7,000.00	7,000.00	-
UNIFORMS & ACCESSORIES	59,000.00	49,500.00	(9,500.00)
EDUCATION & TRAINING FEES (POLICE)	25,000.00	32,000.00	7,000.00
TRAVEL EXPENSES (POLICE)	25,000.00	25,000.00	-
TUITION REIMBURSEMENT	2,700.00	9,500.00	6,800.00
POWER (Police)	-	-	-
POWER (Police)	325,336.00	-	(325,336.00)
WATER, SEWER & GAS (Police)	-	-	-
COMMUNICATION SERVICES (Police)	-	-	-
INTERNET/TV SERVICES (Police)	-	-	-
POSTAGE	-	-	-
SUPPLIES - OFFICE	6,000.00	4,500.00	(1,500.00)
SUPPLIES - CHAPLAIN PROGRAM	500.00	-	(500.00)
SUPPLIES - HONOR GUARD PROGRAM	1,500.00	1,000.00	(500.00)
SUPPLIES - EVIDENCE	10,000.00	10,000.00	-
SUPPLIES - JANITORIAL (Police)	16,200.00	20,000.00	3,800.00
SUPPLIES - DEU INVESTIGATIONS	1,000.00	-	(1,000.00)
SUPPLIES - FIRING RANGE	40,000.00	37,000.00	(3,000.00)
SUPPLIES - INVESTIGATIONS	3,000.00	3,000.00	-
SUPPLIES/MATERIALS - OPERATING	8,000.00	8,500.00	500.00
SUPPLIES - K-9	14,000.00	12,500.00	(1,500.00)
FUEL - GASOLINE	250,000.00	295,000.00	45,000.00
PROFESSIONAL SERVICES	-	-	-
DUES & SUBSCRIPTIONS	62,000.00	86,000.00	24,000.00
RENTAL - EQUIPMENT	1,000.00	-	(1,000.00)
MAINT CONTRACTS-SOFTWARE (Police)	183,276.00	121,680.12	(61,595.88)
MAINT CONTRACTS-EQUIPMENT (Police)	386,000.00	386,000.00	-
REPAIR & MAINT-VEHICLE (Police)	196,000.00	129,533.64	(66,466.36)
REPAIR & MAINT-BUILDINGS (Police)	125,000.00	125,000.00	-
REPAIR & MAINT-EQUIPMENT (Police)	15,000.00	11,000.00	(4,000.00)
REPAIR & MAINT-GROUNDS (Police)	6,000.00	-	(6,000.00)
REPAIR & MAINT-TECHNOLOGY (Police)	6,000.00	5,000.00	(1,000.00)
SMALL EQUIPMENT/FURN (<$5K)	31,000.00	21,000.00	(10,000.00)
PROTECTIVE EQUIPMENT (Police)	48,000.00	70,000.00	22,000.00
MISCELLANEOUS EXPENSE	1,000.00	-	(1,000.00)
BANK/CC SERVICE CHARGES	3,083.57	-	(3,083.57)
NEIGHBORHOOD WATCH PROGRAM	5,000.00	-	(5,000.00)
	12,498,921.91	11,895,201.47	(603,720.44)

The Police Department remains one of the City of Trussville's largest operational departments, providing law enforcement and public safety services throughout the community. The department currently includes 70 APOST officers and 15 additional personnel who support the department's administrative, corrections, communications, records, and other operational functions. Several year-over-year changes within the FY27 Police Department budget are the result of accounting and organizational changes rather than reductions in police services. Approximately $325,000 in electrical and utility costs previously included within the Police Department budget have been moved into the City's new centralized Overhead Department. In addition, a portion of the department's vehicle maintenance expenses has been transferred to the City's Vehicle Maintenance Division as the City continues to centralize fleet maintenance operations.

City of TRUSSVILLE

Fire Expenditures

Description	FY2026	FY2027	Change
PAYROLL - BASE	6,014,300.79	5,711,880.39	(302,420.40)
PAYROLL - LONGEVITY PAY	28,000.00	28,000.00	-
PAYROLL - OVERTIME	70,000.00	70,000.00	-
PAYROLL TAX EXPENSE	481,144.06	456,950.43	(24,193.63)
RETIREMENT EXPENSE	631,137.14	640,915.73	9,778.59
INSURANCE - EMPLOYEE HEALTH	841,617.60	727,098.24	(114,519.36)
INSURANCE - EMPLOYEE OTHER	22,000.00	22,000.00	-
INSURANCE - WORKERS COMP/UNEMPLOYMENT	99,300.00	99,300.00	-
EMPLOYMENT PHYSICALS/BACKGROUND	27,000.00	29,000.00	2,000.00
UNIFORMS & ACCESSORIES	40,000.00	35,000.00	(5,000.00)
EDUCATION & TRAINING FEES (FIRE)	45,000.00	30,000.00	(15,000.00)
TRAVEL EXPENSES (FIRE)	4,000.00	3,500.00	(500.00)
TUITION REIMBURSEMENT	6,200.00	35,000.00	28,800.00
WATER, SEWER & GAS (Fire)	-	-	-
INTERNET/TV SERVICES (Fire)	-	-	-
FIRE HYDRANT SERVICE (Fire)	44,700.00	44,700.00	-
SUPPLIES - OFFICE	1,500.00	1,500.00	-
SUPPLIES - MARKETING/PROMOTIONAL	1,000.00	1,000.00	-
SUPPLIES - JANITORIAL (Fire)	28,000.00	28,000.00	-
SUPPLIES/MATERIALS - OPERATING	12,000.00	12,000.00	-
SUPPLIES - MEDICAL	144,200.00	132,500.00	(11,700.00)
FUEL - GASOLINE	80,000.00	100,000.00	20,000.00
PROFESSIONAL SERVICES	-	-	-
EMT LICENSE RENEWAL	4,000.00	3,000.00	(1,000.00)
DUES & SUBSCRIPTIONS	4,000.00	4,000.00	-
MEDICAL WASTE	6,000.00	6,000.00	-
JEFF CO EMERGENCY MANAGEMENT	45,000.00	45,118.00	118.00
MEDICAL SUPPLY STORAGE (Fire)	800.00	-	(800.00)
RENTAL - EQUIPMENT	3,000.00	1,500.00	(1,500.00)
EMERGENCY MED TRANSPORT FEES	45,000.00	45,000.00	-
COLLECTION FEES - AMBULANCE SERVICE	1,800.00	1,800.00	-
EMS BILLING - AMBULANCE SERVICE	48,000.00	52,000.00	4,000.00
BAD DEBT - AMBULANCE SERVICE	480,000.00	465,000.00	(15,000.00)
MAINT CONTRACTS-SOFTWARE (Fire)	78,700.00	72,000.00	(6,700.00)
MAINT CONTRACTS-EQUIPMENT (Fire)	63,900.00	63,000.00	(900.00)
REPAIR & MAINT-VEHICLE (Fire)	200,000.00	200,000.00	-
REPAIR & MAINT-BUILDINGS (Fire)	60,000.00	62,000.00	2,000.00
REPAIR & MAINT-EQUIPMENT (Fire)	25,000.00	20,000.00	(5,000.00)
REPAIR & MAINT-GROUNDS (Fire)	2,000.00	-	(2,000.00)
REPAIR & MAINT-TECHNOLOGY (Fire)	2,000.00	2,000.00	-
SMALL EQUIPMENT/FURN (<$5K)	25,000.00	25,000.00	-
PROTECTIVE EQUIPMENT/TURN OUT GEAR (Fire)	75,000.00	105,000.00	30,000.00
MISCELLANEOUS EXPENSE	276.00	500.00	224.00
	9,790,575.59	9,381,262.79	(409,312.80)

The Trussville Fire Department provides fire suppression, emergency medical response, rescue services, fire prevention, and other emergency services throughout the City. The department is staffed by 66 firefighters, supported administratively by one Accounting Assistant. Fire personnel operate across the City's stations and provide around-the-clock emergency response while also participating in training, inspections, public education, and emergency preparedness activities. This proposed budget includes an increase in tuition reimbursement in order to assist the city with the recruitment and retention of paramedics.

City of TRUSSVILLE

Public Works & Park Maintenance Expenditures

Description	FY2026	FY2027	Change
PAYROLL - BASE	868,227.35	1,872,013.81	1,003,786.46
PAYROLL - LONGEVITY PAY	3,050.00	9,100.00	6,050.00
PAYROLL - OVERTIME	18,000.00	20,500.00	2,500.00
PAYROLL TAX EXPENSE	69,458.27	149,761.10	80,302.83
RETIREMENT EXPENSE	85,791.30	193,852.37	108,061.07
INSURANCE - EMPLOYEE HEALTH	230,000.00	384,974.16	154,974.16
INSURANCE - EMPLOYEE OTHER	3,000.00	4,700.00	1,700.00
INSURANCE - WORKERS COMP/UNEMPLOYMENT	34,800.00	57,600.00	22,800.00
EMPLOYMENT PHYSICALS/BACKGROUND	600.00	1,725.00	1,125.00
UNIFORMS & ACCESSORIES	21,900.00	31,660.63	9,760.63
EDUCATION & TRAINING FEES (PW)	650.00	3,873.75	3,223.75
TRAVEL EXPENSES (PW)	1,250.00	400.00	(850.00)
POWER (PW) - STREET LIGHTS	222,000.00	-	(222,000.00)
POWER (PW) - TRAFFIC SIGNALS	24,000.00	-	(24,000.00)
SUPPLIES - OFFICE	200.00	200.00	-
SUPPLIES - JANITORIAL (PW)	300.00	3,448.48	3,148.48
SUPPLIES/MATERIALS - OPERATING	7,000.00	7,000.00	-
SUPPLIES/MATERIALS - OPERATING (PM)	-	19,687.26	19,687.26
SUPPLIES - FERTILIZER/HERBICIDE		41,175.77	41,175.77
SUPPLIES - STRAW/MULCH		6,570.68	6,570.68
SUPPLIES - BEDDING PLANTS		1,468.18	1,468.18
FUEL - GASOLINE		27,246.00	27,246.00
SUPPLIES - STREET SIGNS	7,500.00	17,000.00	9,500.00
SUPPLIES - PESTICIDES	3,000.00	3,000.00	-
FUEL - GASOLINE	45,000.00	50,000.00	5,000.00
INSURANCE - LIABILITY & PROPERTY (Park Maint)	-	57.40	57.40
PROFESSIONAL SERVICES	-	850.00	850.00
DUES & SUBSCRIPTIONS	1,000.00	1,255.87	255.87
LANDFILL CHARGES	11,000.00	11,000.00	-
ANIMAL CONTROL	20,000.00	20,000.00	-
RENTAL - EQUIPMENT	5,000.00	4,000.00	(1,000.00)
RENTAL - EQUIPMENT	-	14,251.08	14,251.08
ENGINEERING SERVICES	1,000.00	1,000.00	-
MAINT CONTRACTS-SOFTWARE (PW)	5,400.00	5,400.00	-
MAINT CONTRACTS-EQUIPMENT (PW)	7,000.00	4,965.00	(2,035.00)
REPAIR & MAINT-VEHICLE (PW)	20,000.00	24,576.84	4,576.84
REPAIR & MAINT-BUILDINGS (PW)	5,000.00	15,800.00	10,800.00
REPAIR & MAINT-EQUIPMENT (PW)	45,000.00	55,000.00	10,000.00
REPAIR & MAINT-GROUNDS (PW)	20,000.00	25,000.00	5,000.00
REPAIR & MAINT-TECHNOLOGY (PW)	500.00	-	(500.00)
REPAIR & MAINT-DRAINAGE STRUCTURES	10,000.00	5,000.00	(5,000.00)
REPAIR & MAINT-STREETS (PW)	15,000.00	12,000.00	(3,000.00)
REPAIR & MAINT-EQUIPMENT (Park Maint)	-	20,148.91	20,148.91
REPAIR & MAINT-GROUNDS (Park Maint)	-	85,064.42	85,064.42
REPAIR & MAINT-TENNIS COURTS (Rec)	-	1,365.59	1,365.59
REPAIR & MAINT-BALLFIELDS (Park Maint)	-	20,000.00	20,000.00
SMALL EQUIPMENT/FURN (<$5K)	7,000.00	8,038.00	1,038.00
SMALL EQUIPMENT/FURN (<$5K)	-	11,000.00	11,000.00
TECHNOLOGY EQUIPMENT (PW)	-	-	-
TRAFFIC CONTROL DEVICES	17,000.00	30,000.00	13,000.00
MISCELLANEOUS EXPENSE	500.00	5,350.00	4,850.00
MISCELLANEOUS EXPENSE (PM)	-	5,500.00	5,500.00
	1,836,126.92	3,293,580.30	1,457,453.38

Public Works and Park Maintenance have been merged into a single department with thirty eight employees to improve coordination, streamline operations, and create greater efficiency in the management of City infrastructure, grounds, and public spaces. As a result, FY27 reflects these previously separate functions within one consolidated departmental budget.

City of TRUSSVILLE

Civic Center Expenditures

Description	FY2026	FY2027	Change
PAYROLL - BASE	718,063.08	848,171.38	130,108.30
PAYROLL - LONGEVITY PAY	2,800.00	2,800.00	-
PAYROLL - OVERTIME	7,600.00	5,000.00	(2,600.00)
PAYROLL TAX EXPENSE	57,445.05	67,853.71	10,408.66
RETIREMENT EXPENSE	62,503.09	82,351.86	19,848.77
INSURANCE - EMPLOYEE HEALTH	87,760.56	141,105.12	53,344.56
INSURANCE - EMPLOYEE OTHER	2,000.00	2,000.00	-
INSURANCE - WORKERS COMP/UNEMPLOYMENT	4,600.00	4,600.00	-
EMPLOYMENT PHYSICALS/BACKGROUND CHECKS	500.00	500.00	-
UNIFORMS & ACCESSORIES	700.00	700.00	-
EDUCATION & TRAINING FEES (CIVIC CTR)	2,000.00	2,000.00	-
TRAVEL EXPENSES (CIVIC CTR)	1,000.00	1,000.00	-
POWER (Civic Ctr)	190,000.00	-	(190,000.00)
WATER, SEWER & GAS (Civic Ctr)	35,500.00	-	(35,500.00)
COMMUNICATION SERVICES (Civic Ctr)	5,900.00	-	(5,900.00)
INTERNET/TV SERVICES (Civic Ctr)	31,000.00	-	(31,000.00)
GARBAGE SERVICES (Civic Ctr)	8,100.00	3,000.00	(5,100.00)
POSTAGE	700.00	700.00	-
SUPPLIES - OFFICE	1,800.00	1,500.00	(300.00)
SUPPLIES - SPECIAL EVENTS	1,500.00	750.00	(750.00)
SUPPLIES - JANITORIAL (Civic Ctr)	30,000.00	30,000.00	-
SUPPLIES/MATERIALS - OPERATING	7,200.00	6,500.00	(700.00)
MILEAGE REIMBURSEMENT	137.00	-	(137.00)
FUEL - GASOLINE	2,300.00	2,300.00	-
PROFESSIONAL SERVICES	2,660.00	2,660.00	-
LEGAL & ACCOUNTING SERVICES	16,000.00	16,000.00	-
MARKETING/PROMOTIONAL	8,000.00	10,000.00	2,000.00
LINEN/LAUNDRY SERVICES	150.00	150.00	-
DUES & SUBSCRIPTIONS	7,000.00	7,000.00	-
RENTAL - EQUIPMENT	2,000.00	1,500.00	(500.00)
LEASED EQUIPMENT	5,400.00	500.00	(4,900.00)
CIVIC CENTER CATERER SERVICES	230,000.00	215,000.00	(15,000.00)
PROGRAM INSTRUCTORS	4,200.00	4,200.00	-
MAINT CONTRACTS-SOFTWARE (Civic Ctr)	4,500.00	4,500.00	-
MAINT CONTRACTS-EQUIPMENT (Civic Ctr)	11,720.54	-	(11,720.54)
REPAIR & MAINT-VEHICLE (Civic Ctr)	2,600.00	-	(2,600.00)
REPAIR & MAINT-BUILDINGS (Civic Ctr)	50,000.00	55,000.00	5,000.00
REPAIR & MAINT-EQUIPMENT (Civic Ctr)	3,000.00	3,000.00	-
REPAIR & MAINT-GROUNDS (Civic Ctr)	4,000.00	4,000.00	-
REPAIR & MAINT-FITNESS EQUIP (Civic Ctr)	1,000.00	1,500.00	500.00
REPAIR & MAINT-TECHNOLOGY (Civic Ctr)	1,000.00	1,000.00	-
SMALL EQUIPMENT/FURN (<$5K)	7,000.00	10,500.00	3,500.00
MISCELLANEOUS EXPENSE	500.00	500.00	-
BANK/CC SERVICE CHARGES	750.00	-	(750.00)
DONATED FACILITY USAGE	(7,500.00)	-	7,500.00
	1,615,089.32	1,539,842.07	(75,247.25)

The Civic Center budget currently accounts for twenty employees who support the operation, programming, maintenance, and daily needs of the facility. These employees help manage the wide range of recreational, fitness, event, and community services offered through the Civic Center while ensuring the facility remains safe, welcoming, and accessible to residents and visitors.

City of TRUSSVILLE

Senior Center Expenditures

Description	FY2026	FY2027	Change
PAYROLL - BASE	156,493.25	210,588.22	54,094.97
PAYROLL - OVERTIME	200.00	200.00	-
PAYROLL TAX EXPENSE	12,519.46	16,847.06	4,327.60
RETIREMENT EXPENSE	13,727.71	20,560.89	6,833.18
INSURANCE - EMPLOYEE HEALTH	23,639.04	38,971.68	15,332.64
INSURANCE - EMPLOYEE OTHER	600.00	600.00	-
INSURANCE - WORKERS COMP/UNEMPLOYMENT	1,400.00	1,400.00	-
EMPLOYMENT PHYSICALS/BACKGROUND CHECKS	200.00	200.00	-
EDUCATION & TRAINING FEES (SR CTR)	250.00	250.00	-
TRAVEL EXPENSES (SR CTR)	200.00	400.00	200.00
SUPPLIES - OFFICE	400.00	400.00	-
SUPPLIES - JANITORIAL (Sr Ctr)	8,500.00	8,500.00	-
SUPPLIES/MATERIALS - OPERATING	2,000.00	2,000.00	-
SUPPLIES - PROGRAM ACTIVITIES	7,000.00	7,000.00	-
MILEAGE REIMBURSEMENT	131.00	131.00	-
DUES & SUBSCRIPTIONS	400.00	400.00	-
RENTAL - EQUIPMENT	1,700.00	1,700.00	-
PROGRAM INSTRUCTORS	6,000.00	5,000.00	(1,000.00)
MAINT CONTRACTS-SOFTWARE (Sr Ctr)	1,800.00	2,000.00	200.00
MAINT CONTRACTS-EQUIPMENT (Sr Ctr)	7,300.00	7,000.00	(300.00)
REPAIR & MAINT-BUILDINGS (Sr Ctr)	13,500.00	13,500.00	-
REPAIR & MAINT-EQUIPMENT (Sr Ctr)	3,000.00	3,000.00	-
SMALL EQUIPMENT/FURN (<$5K)	2,000.00	2,000.00	-
MISCELLANEOUS EXPENSE	500.00	500.00	-
NUTRITION PROGRAM	19,000.00	19,000.00	-
	282,460.46	362,148.85	79,688.39

The Senior Center provides programs, activities, and services designed to support and engage Trussville's senior adult community. The department is staffed by a Director, two Coordinators, one Janitor, and a part-time Laborer who work together to manage daily operations, coordinate programming and events, maintain the facility, and provide assistance to those who utilize the Center. Through recreational, educational, social, and wellness-focused opportunities, the Senior Center serves as an important community resource while providing a welcoming environment for seniors to remain active and connected.

City of TRUSSVILLE

Gymnastics & Cheer Expenditures

Name	FY2026	FY2027	Change
PAYROLL - BASE	543,756.00	453,372.10	(90,383.90)
PAYROLL - LONGEVITY PAY	400.00	400.00	-
PAYROLL - OVERTIME	2,100.00	2,100.00	-
PAYROLL TAX EXPENSE	43,500.53	36,269.77	(7,230.76)
RETIREMENT EXPENSE	32,870.16	30,694.87	(2,175.29)
INSURANCE - EMPLOYEE HEALTH	77,654.40	69,499.20	(8,155.20)
INSURANCE - EMPLOYEE OTHER	1,100.00	1,100.00	-
INSURANCE - WORKER'S COMP/UNEMPLOY (Gym)	3,300.00	3,300.00	-
EMPLOYMENT PHYSICALS/BACKGROUND CHECKS (Gym)	750.00	600.00	(150.00)
UNIFORMS (Employees) (Gym)	5,061.00	2,629.00	(2,432.00)
EDUCATION & TRAINING FEES (Gym)	3,000.00	241.95	(2,758.05)
TRAVEL EXPENSES (Gym)		-	-
SUPPLIES-UNIFORMS/JERSEYS (Gym)	35,311.47	20,000.00	(15,311.47)
SUPPLIES-TROPHYS/AWARDS (Gym)	3,301.19	1,500.00	(1,801.19)
SUPPLIES-MERCHANDISE (Gym)	107.82	-	(107.82)
SUPPLIES-CONCESSIONS (Gym)	1,000.00	-	(1,000.00)
SUPPLIES - OFFICE (Gym)	1,000.00	400.00	(600.00)
SUPPLIES - JANITORIAL (Gym)	7,000.00	7,500.00	500.00
SUPPLIES/MATERIALS - OPERATING (Gym)	4,000.00	5,250.00	1,250.00
PROFESSIONAL SERVICES (Gym)	-	-	-
MARKETING/PROMOTIONAL (Gym)	1,000.00	1,000.00	-
OFFICIALS (Gym)	15,000.00	600.00	(14,400.00)
ENTRY/REGISTRATION FEES (Gym)	37,200.00	-	(37,200.00)
DUES & SUBSCRIPTIONS (Gym)	1,500.00	1,800.00	300.00
MAINT CONTRACTS-EQUIPMENT (Gym)	52.99	-	(52.99)
REPAIR & MAINT-BUILDINGS (Gym)	1,200.00	2,000.00	800.00
REPAIR & MAINT-EQUIPMENT (Gym)	2,000.00	1,500.00	(500.00)
SMALL EQUIPMENT/FURN (<$5K) (Gym)	5,000.00	5,000.00	-
REPAIR & MAINT-TECHNOLOGY	500.00		(500.00)
TRAVEL EXPENSE -EVENTS (GYM))	-	-	-
TRAVEL-SPONSORSHIPS (GYM)	1,000.00	1,500.00	500.00
DISCOUNTS FROM CONCESSIONS (Gym)	1,475.00	1,000.00	(475.00)
MISCELLANEOUS EXPENSE (GYM)	500.00	500.00	-
GYMNASTICS COMPETITION	58,500.00	55,000.00	(3,500.00)
GYMNASTICS MERCHANDISE	1,000.00	207.82	(792.18)
GYMNASTICS EVENTS	11,500.00	25,000.00	13,500.00
	902,640.56	**729,964.71**	**(172,675.85)**

PROGRAM INSTRUCTORS (Cheer)	60,000.00	332,500.00	272,500.00

Gymnastics and Cheer continue to be important recreational programs serving families throughout the Trussville community. Gymnastics remains within the City's operating budget and is staffed by a Director, four Senior Recreation Leaders, an Accounting Assistant, and a number of part-time coaches who support the program's classes, training, and competitive activities. When the two programs are combined, they are projected to generate $1,106,000 in total operating revenue against $1,062,464.71 in operating expenses, resulting in a slight net positive of $43,535.29 to the City. While the goal of these programs is not to generate a profit, both have made significant strides in recent years toward improving their overall financial sustainability and narrowing the gap between revenues and expenses. These efforts allow the City to continue providing high-quality gymnastics and cheer programs while remaining mindful of the financial investment required to deliver these services to the community.

Description	FY2026	FY2027	Change
PAYROLL - BASE	1,126,867.98	1,087,755.58	(39,112.40)
PAYROLL - LONGEVITY PAY	5,400.00	5,400.00	-
PAYROLL - OVERTIME	1,500.00	1,500.00	-
PAYROLL TAX EXPENSE	90,149.44	87,020.45	(3,128.99)
RETIREMENT EXPENSE	106,831.55	103,467.52	(3,364.03)
INSURANCE - EMPLOYEE HEALTH	174,592.80	128,608.32	(45,984.48)
INSURANCE - EMPLOYEE OTHER	2,800.00	2,800.00	-
INSURANCE - WORKERS COMP/UNEMPLOYMENT	16,100.00	16,100.00	-
EMPLOYMENT PHYSICALS/BACKGROUND	300.00	300.00	-
EDUCATION & TRAINING FEES (LIBRARY)	8,000.00	9,000.00	1,000.00
TRAVEL EXPENSES (LIBRARY)	9,000.00	10,000.00	1,000.00
TUITION REIMBURSEMENT	12,782.00	8,000.00	(4,782.00)
SUPPLIES - OFFICE	3,000.00	2,500.00	(500.00)
SUPPLIES - JANITORIAL (Library)	7,600.00	8,500.00	900.00
SUPPLIES/MATERIALS - OPERATING	5,500.00	5,500.00	-
CIRCULATING MATERIALS	-	195,000.00	195,000.00
BOOKS	80,000.00	-	(80,000.00)
PERIODICALS	5,000.00	-	(5,000.00)
AUDIO BOOKS	2,500.00	-	(2,500.00)
VIDEO	13,500.00	-	(13,500.00)
DIGITAL	92,000.00	-	(92,000.00)
FUEL - GASOLINE	1,200.00	1,200.00	-
DUES & SUBSCRIPTIONS	20,000.00	13,000.00	(7,000.00)
LEASED EQUIPMENT	-	13,000.00	13,000.00
TECHNOLOGY INOVATION-JCLC	58,000.00	58,000.00	-
PROGRAMS	23,500.00	24900	1,400.00
MAINT CONTRACTS-EQUIPMENT (Library)	15,400.00	11,000.00	(4,400.00)
REPAIR & MAINT-VEHICLE (Library)	3,500.00	3,000.00	(500.00)
REPAIR & MAINT-BUILDINGS (Library)	15,000.00	12,000.00	(3,000.00)
REPAIR & MAINT-EQUIPMENT (Library)	2,000.00	5,000.00	3,000.00
REPAIR & MAINT-GROUNDS (Library)	1,000.00	900.00	(100.00)
REPAIR & MAINT-TECHNOLOGY (Library)	500.00	500.00	-
SMALL EQUIPMENT/FURN (<$5K)	5,000.00	9,000.00	4,000.00
	1,908,523.77	1,822,951.87	(85,571.90)

The City of Trussville provides annual funding to support the operations and services of the Trussville Public Library. The Library is governed by a Board of Directors whose members are appointed by the Trussville City Council. The Board provides oversight and guidance for library operations while City funding supports staffing of 20 employees, programming, materials, facilities, and the continued delivery of library services to the community.

Description	FY2026	FY2027	Change
PAYROLL - BASE	80,000.00	56,000.00	(24,000.00)
PAYROLL TAX EXPENSE	-	4,480.00	4,480.00
RETIREMENT EXPENSE	-	5,095.32	5,095.32
INSURANCE - EMPLOYEE HEALTH	-	15,332.64	15,332.64
INSURANCE - EMPLOYEE OTHER	-	-	-
INSURANCE - WORKERS COMP/UNEMPLOYMENT	-	-	-
EMPLOYMENT PHYSICALS/BACKGROUND CHECKS	-	150.00	150.00
CONTRACTOR EXPENSE	-	56,000.00	56,000.00
SUPPLIES/MATERIALS - OPERATING	20,000.00	91,000.00	71,000.00
	100,000.00	228,057.96	128,057.96

The Vehicle Maintenance Division is a new division created near the end of FY26 as part of the City's effort to bring vehicle maintenance services in-house. The City is currently building out a dedicated vehicle maintenance shop and plans to begin operations during FY27. As part of this transition, portions of vehicle maintenance line items previously budgeted within individual departments have been shifted into the new Vehicle Maintenance Division to help offset its operating costs. As a result, some departments may show reductions in vehicle maintenance expenses that reflect a reallocation of those costs rather than an actual reduction in service. After six months of full operation, the Mayor will provide a report to the City Council analyzing actual costs, operational performance, and the savings achieved by moving vehicle maintenance services in-house.

Recreation Expenditures

Description	FY2026	FY2027	Change
PAYROLL - BASE	733,622.95	559,051.08	(174,571.87)
PAYROLL - LONGEVITY PAY	400.00	400.00	-
PAYROLL - OVERTIME	11,000.00	11,000.00	-
PAYROLL TAX EXPENSE	58,689.84	44,724.09	(13,965.75)
RETIREMENT EXPENSE	54,243.23	56,714.38	2,471.15
INSURANCE - EMPLOYEE HEALTH	111,320.16	118,332.96	7,012.80
INSURANCE - EMPLOYEE OTHER	2,000.00	2,000.00	-
INSURANCE - WORKERS COMP/UNEMPLOYMENT	3,300.00	3,300.00	-
EMPLOYMENT PHYSICALS/BACKGROUND	9,000.00	9,000.00	-
UNIFORMS & ACCESSORIES (Employees)	2,500.00	2,500.00	-
EDUCATION & TRAINING FEES (REC)	2,500.00	1,500.00	(1,000.00)
TRAVEL EXPENSES (REC)	6,900.00	2,900.00	(4,000.00)
INTERNET/TV SERVICES (Rec)	-	-	-
POSTAGE	-	-	-
SUPPLIES-UNIFORMS/JERSEYS	67,400.00	57,000.00	(10,400.00)
SUPPLIES-TROPHIES/AWARDS	8,000.00	8,000.00	-
SUPPLIES-CONCESSIONS	2,000.00	2,000.00	-
SUPPLIES - OFFICE	600.00	925.00	325.00
SUPPLIES - JANITORIAL (Rec)	36,000.00	36,000.00	-
SUPPLIES/MATERIALS - OPERATING	43,100.00	34,631.10	(8,468.90)
FUEL - GASOLINE	1,200.00	1,700.00	500.00
MARKETING/PROMOTIONAL	500.00	500.00	-
OFFICIALS	145,000.00	145,000.00	-
SCOREKEEPERS	2,500.00	2,500.00	-
SUPERVISORS	500.00	500.00	-
COACHES	40,000.00	40,000.00	-
EDUCATION & TRAINING-COACHES (REC)	5,000.00	5,315.00	315.00
LESSONS EXPENSE	-	-	-
CLINICS EXPENSE	-	-	-
ENTRY/REGISTRATION FEES	19,300.00	19,300.00	-
DUES & SUBSCRIPTIONS	3,700.00	5,000.00	1,300.00
RENTAL - EQUIPMENT	2,000.00	2,000.00	-
PROGRAM INSTRUCTORS	95,500.00	100,000.00	4,500.00
BAD DEBT EXPENSE	5,000.00	-	(5,000.00)
MAINT CONTRACTS-SOFTWARE (Rec)	3,200.00	-	(3,200.00)
MAINT CONTRACTS-EQUIPMENT (Rec)	19,800.00	10,000.00	(9,800.00)
REPAIR & MAINT-VEHICLE (Rec)	3,000.00	-	(3,000.00)
REPAIR & MAINT-BUILDINGS & POOL (Rec)	33,700.00	24,445.67	(9,254.33)
REPAIR & MAINT-EQUIPMENT (Rec)	20,400.00	20,400.00	-
REPAIR & MAINT-TECHNOLOGY (Rec)	500.00	-	(500.00)
SMALL EQUIPMENT/FURN (<$5K)	12,300.00	8,000.00	(4,300.00)
MISCELLANEOUS EXPENSE	500.00	500.00	-
BANK/CC SERVICE CHARGES	-	4,129.56	4,129.56
DONATED REC FACILITIES USAGE	243,000.00	-	(243,000.00)
	1,809,176.18	1,339,268.84	(469,907.34)

The Recreation Division currently includes 11 full-time employees, along with additional part-time staff who support the City of Trussville's parks and recreation programming. The department is responsible for coordinating and delivering a wide range of athletic, recreational, and community programs while supporting leagues, events, facilities, and activities offered throughout the year. These employees play an important role in providing quality recreational opportunities for residents of all ages and helping ensure that the City's programs remain organized, accessible, and responsive to the needs of the community.

Description	FY2026	FY2027	Change
REPAIR & MAINT-GROUNDS (TED)	82,000.00	82,000.00	-
TECHNOLOGY EQUIPMENT (TED)	-	2,000.00	2,000.00
ADVERTISING/SPONSORSHIP RECEIPTS	(1,000.00)	-	1,000.00
INSURANCE - LIABILITY & PROPERTY (TED)	10,100.00	10,100.00	-
POWER (TED)	4,000.00	-	(4,000.00)
SUPPLIES - MARKETING (TED)	158.00	158.00	-
REPAIR/MAINT - TECHNOLOGY (TED)	500.00	500.00	-
LEGAL & ACCOUNTING SERVICES (TED)	1,000.00	1,000.00	-
PROFESSIONAL SERVICES (TED)	2,000.00	1,000.00	(1,000.00)
RENTAL - EQUIPMENT (TED)	2,000.00	2,000.00	-
DUES & SUBSCRIPTIONS (TED)	2,500.00	2,500.00	-
REPAIR & MAINT-EQUIPMENT (TED)	3,000.00	3,000.00	-
SMALL EQUIPMENT/FURN (<$5K) (TED)	3,000.00	3,000.00	-
SECURITY (TED)	4,000.00	5,000.00	1,000.00
REPAIR & MAINT-BUILDINGS (TED)	5,000.00	5,000.00	-
SUPPLIES - OPERATING & MATERIALS (TED)	6,000.00	6,000.00	-
INTERNET/TV SERVICES (TED)	20,400.00	20,400.00	-
WATER, SEWER & GAS (TED)	24,000.00	24,000.00	-
MARKETING/PROMOTIONAL (TED)	54,000.00	54,000.00	-
PRODUCTION/LABOR SERVICES	24,000.00	28,000.00	4,000.00
MAINT CONTRACTS-EQUIPMENT (TED)	29,000.00	29,000.00	-
ENTERTAINMENT BOOKINGS (TED)	80,000.00	90,000.00	10,000.00
	355,658.00	368,658.00	13,000.00

The City of Trussville has made a significant investment in the development and continued success of the Trussville Entertainment District as a destination for residents, visitors, businesses, and community events. The FY27 budget includes only minor adjustments from prior years; however, additional programming funds are being requested to support more events and activities within the district. These funds are intended to increase visitation, strengthen activity throughout the week, and continue building the Trussville Entertainment District as a vibrant gathering place for the community.

FYE	Total	2024 Regions	2022-A	2022-B	2022 Bryant (1585)	2021 Synovus (8533)	2020-A Series	2018-A Series	2017 Series
2027	13,631,520.96	392,167.20	472,518.76	562,400.00	97,261.20	263,080.56	1,945,712.10	1,868,100.00	368,636.00
2028	13,210,044.54	392,167.20	470,143.76	563,650.00	12,454.77	263,080.56	1,939,962.00	1,877,600.00	365,684.00
2029	13,206,608.66	392,167.20	472,393.76	564,400.00		263,080.56	1,941,499.60	1,881,350.00	367,732.00
2030	13,126,759.45	392,167.20	469,268.76	563,650.00		263,080.56	2,005,396.90	1,822,350.00	369,616.00
2031	13,036,413.56	392,167.20	470,768.76	564,400.00		261,510.64	2,101,241.40	1,728,600.00	366,336.00
2032	12,779,167.68	392,167.20	471,768.76	563,650.00			2,123,739.95	1,707,200.00	368,056.00
2033	12,769,503.76	392,167.20	467,393.76	562,400.00			2,153,222.15	1,675,000.00	369,612.00
2034	15,097,188.72	228,764.20	468,643.76	561,850.00			2,155,387.40	1,672,400.00	366,004.00
2035	12,517,180.03	-	470,443.76	562,050.00			2,155,393.70	1,918,200.00	367,396.00
2036	14,067,799.70	-	471,843.76	561,850.00			2,152,916.80	1,917,400.00	1,918,624.00
2037	12,480,495.47	-	467,803.13	561,081.25			629,900.80	1,904,400.00	2,103,848.00
2038	5,712,017.03	-	468,315.63	559,737.50			627,544.00	1,784,600.00	
2039	11,781,853.76	-	468,415.63	562,878.13			6,710,160.00	1,792,200.00	
2040	9,920,923.66	-	467,784.38	560,121.88			6,720,742.40	1,782,200.00	
2041	5,843,159.38	-	466,409.38	561,450.00				4,425,200.00	
2042	1,421,384.38	-	469,487.50	562,121.88					
2043	1,418,256.26	-	467,018.75	562,137.51					
2044	1,418,156.26	-	468,812.50	561,268.76					
2045	1,410,662.52	-	464,862.50	559,506.26					
2046	1,411,568.76	-	465,350.00	557,068.76					
2047	1,410,468.76	-	465,162.50	558,843.76					
2048	1,407,431.26	-	464,300.00	559,718.76					
2049	1,026,821.88	-	467,412.50	559,409.38					
2050	1,022,393.76	-	464,490.63	557,903.13					
2051	1,021,231.26	-	465,759.38	555,471.88					
2052	1,023,103.13	-	466,103.13	557,000.00					
2053	1,018,009.38	-	465,521.88	552,487.50					
		-							
	194,190,123.97	2,973,934.60	12,638,197.02	15,138,506.34	109,715.97	1,313,832.88	35,362,819.20	29,756,800.00	7,331,544.00

2014 QECB	PNC LOC 2026	Evans/ Norris	McPherson/ Scottsman	Central Alabama Tax- Exempt	GOW, Series 2025	2020-B Series	2018-B Series	2026 Series	2014-C Series
116,298.00	336,000.00	180,224.40	108,000.00	47,627.10	641,227.34	3,991,793.30	390,750.00	1,813,000.00	36,725.00
116,298.00		180,224.40	108,000.00		641,227.35	4,012,952.50	387,250.00	1,838,750.00	40,600.00
116,298.00		180,224.40	108,000.00		641,227.34	4,046,985.80	388,500.00	1,842,750.00	-
116,298.00		105,130.90	108,000.00		641,227.33	4,045,473.80	386,100.00	1,839,000.00	
116,298.00			108,000.00		641,227.36	4,049,614.20	388,500.00	1,847,750.00	
116,298.00			108,000.00		641,227.37	4,048,310.40	390,500.00	1,848,250.00	
116,298.00			108,000.00		641,227.35	4,051,333.30	387,100.00	1,845,750.00	
2,601,298.00			108,000.00		641,227.36	4,054,864.00	388,500.00	1,850,250.00	
			108,000.00		641,227.37	4,053,719.20	389,500.00	1,851,250.00	
			108,000.00		641,227.34	4,057,087.80	390,100.00	1,848,750.00	
			108,000.00		427,484.89	4,034,927.40	390,300.00	1,852,750.00	
			28,969.90			-	385,100.00	1,857,750.00	
							389,700.00	1,858,500.00	
							390,075.00		
							390,100.00		
							389,775.00		
							389,100.00		
							388,075.00		
							386,293.76		
							389,150.00		
							386,462.50		
							383,412.50		
3,415,384.00	336,000.00	645,804.10	1,216,969.90	47,627.10		44,447,061.70	8,544,343.76	23,994,500.00	77,325.00

FY2027 Infrastructure Initiative
Proposed Investment: $900,000

The FY 2027 Proposed Budget includes a request to invest $900,000 from restricted fund accounts into targeted infrastructure improvements throughout the City of Trussville. This initiative is designed to accelerate implementation of the City's long-term roadway maintenance plan while also addressing striping, sidewalks, greenways, and other transportation infrastructure needs.

Proposed FY 2027 Investments

Crack Sealing – 47.66 Miles | $350,000
This investment would allow the City to complete crack sealing on approximately 47.66 miles of roadway, addressing Years one and two of the paving plan developed by SAIN & Associates. Crack sealing is an important preventative maintenance tool that helps extend pavement life, reduce water intrusion, and delay more costly roadway reconstruction.

Additional Road Maintenance & Striping | $250,000
An additional $250,000 is proposed for roadway maintenance and striping needs throughout the City. These funds would provide greater flexibility to address priority road conditions, pavement markings, safety improvements, and other transportation needs identified during the fiscal year.

Sidewalk & Greenway Improvements/Repairs | $300,000
The initiative also includes $300,000 for sidewalk and greenway improvements and repairs. This funding will allow the City to address existing deficiencies while continuing to improve pedestrian connectivity, accessibility, and the overall condition of the City's growing sidewalk and greenway network.

Total FY 2027 Proposed Investment: $900,000

I believe FY 2027 presents an opportunity to make meaningful progress on Trussville's infrastructure by completing the first two years of the ***roadway maintenance plan*** identified by SAIN & Associates while simultaneously investing in road safety, sidewalks, and greenways. Utilizing available restricted funds for these purposes allows the City to make these improvements without placing the full burden on the General Fund and positions us to enter future fiscal years with a more proactive approach to infrastructure maintenance.

FY 2027 Capital Funding Strategy
Proposed Allocation of Anticipated Land Sale Proceeds

The City anticipates approximately $2,750,000 in land sale proceeds during FY 2027. At the same time, department heads have submitted approximately $3.5 million in combined capital requests for equipment, vehicles, facility needs, and other departmental priorities. While many of these requests represent legitimate needs, the full list cannot reasonably be funded in a single fiscal year. As a result, I am recommending that the City take a prioritized approach that addresses immediate capital needs while also setting aside funding for larger obligations anticipated in the coming years.

Of the anticipated land sale proceeds, I am requesting that the City Council earmark $1,250,000 for a Capital Improvement Fund. These funds would be reserved to help offset the required grant match associated with a new playground project that I believe has a strong opportunity to be awarded during FY 2027, as well as a future sewer project that the City is contractually obligated to undertake. Establishing this reserve now allows the City to plan ahead for these significant investments rather than having to absorb their full impact in a future operating budget.

I am also requesting approximately $600,000 for priority capital purchases selected from the requests submitted by department heads. The City Council will receive a complete copy of all departmental capital requests for review; however, my recommendation is to fund the highlighted priority items on that list, which total just under $600,000. These recommendations are intended to address the most immediate operational and equipment needs while maintaining a responsible balance between current priorities and future capital obligations.

The remaining $900,000 from the anticipated land sale proceeds is proposed to be placed into the General Fund. This allocation would strengthen the City's overall financial position and provide additional flexibility to address operating needs, unforeseen expenses, or other priorities that may arise during the fiscal year.

This approach allows the City to use a significant portion of one-time land sale proceeds for one-time capital investments and future obligations while also strengthening the General Fund and preserving flexibility within the FY 2027 budget.

City of TRUSSVILLE

Department Head Request

Description	Department	Amount
60inch Zero Turn	Public Works	13,000.00
60inch Zero Turn	Public Works	13,000.00
60inch Zero Turn	Public Works	13,000.00
60inch Zero Turn	Public Works	13,000.00
Batwing Bushop (FC15E Flex)	Public Works	25,000.00
Landscape Truck	Public Works	95,000.00
Landscape Truck	Public Works	95,000.00
Landscape Truck	Public Works	95,000.00
Mulcher Head for Skid-Steer	Public Works	41,300.00
Mulcher Attachement for Dingo	Public Works	15,000.00
Kubota UTV	Public Works/Park Maintenance	25,000.00
Mounted Belt Blade Sharpener	Public Works/Park Maintenance	4,600.00
Multi Process Gas Shielded welder	Public Works/Park Maintenance	5,200.00
Rescue Truck Rechassis	Fire	200,000.00
Staff Vehicle	Fire	70,000.00
Staff Vehicle	Fire	70,000.00
Staff Vehicle	Fire	70,000.00
5 SCBAs	Fire	50,000.00
Aerial Truck	Fire	1,700,000.00
25 Computers	IT	35,000.00
3 Switches	IT	12,000.00
25 Monitors	IT	7,500.00
2 Access Point	IT	1,800.00
10 Rugged Laptops	IT	25,000.00
Staff Vehicle	IT	30,000.00
Gym Floors	Civic Center	5,400.00
Auditorium Sound Upgrade	Civic Center	28,867.37
Auditorium LED Wall	Civic Center	81,651.92
Police Vehicle	Police	76,060.00
Police Vehicle	Police	76,060.00
Police Vehicle	Police	76,060.00
Police Vehicle	Police	76,060.00
Inmate Booking System Upgrade	Police	26,350.00
Maintenance Truck	Inspections	42,000.00
Maintenance Truck	Building Maintenance	42,000.00
Update Youth Restrooms	Library	12,000.00
Interior Paint, Wall Repair, Wallpaper	Library	35,000.00
Create Study Room	Library	25,000.00
Replace Light Fixtures	Library	16,000.00
		-
Dehumidifier System	Library	18,000.00
Replace Security Cameras	Library	33,000.00
(2) New Service Desk in Adult Department	Library	9,000.00
Teen Space Remodel	Library	8,000.00
ADA Compliant Entry at rear of building	Library	12,000.00
Outdoor seating and program space	Library	35,000.00
		3,457,909.29

The highlighted items represent my recommended FY27 expenditures from the requests submitted by department heads and total approximately $600,000. Should the City experience additional revenue growth and remain in a strong financial position as the fiscal year progresses, I will bring additional capital requests to the City Council for consideration on a case-by-case basis based on need and the overall economic outlook as we continue to strengthen reserves.