

**CITY OF MUSCLE SHOALS, ALABAMA  
2021-2022 GENERAL FUND BUDGET  
ANTICIPATED REVENUES**

|                              |          | 2021-2022    |
|------------------------------|----------|--------------|
| LOCAL TAXES                  | CODE NO. | BUDGET       |
| Ad Valorem Taxes             | 40010    | \$1,085,000  |
| Ad Valorem-Personal Property | 40011    | \$225,000    |
| Sales & Use Tax (Note 1)     | 40020    | \$16,650,000 |
| Alc. Beverage Tax            | 40060    | \$367,293    |
| Rental Tax-Personal Prop.    | 40061    | \$200,000    |
| Lodging Tax                  | 40070    | \$125,000    |
| Tax Equivalent (Electric Bd) | 40080    | \$902,244    |
| Gasoline Tax (Local)         | 40100    | \$581,000    |
| Tobacco Tax                  | 40110    | \$140,000    |
|                              |          | -----        |
| Total Taxes                  |          | \$20,275,537 |
| <br>LICENSE AND PERMITS      |          |              |
| Business License (City)      | 42010    | \$1,420,000  |
| Building Permits             | 42510    | \$140,000    |
|                              |          | -----        |
| Total License & Permit       |          | \$1,560,000  |
| <br>RECREATION REVENUES      |          |              |
| Splashpad Concessions        | 43273    | \$10,000     |
| Batting Cage Revenue         | 43274    | \$3,000      |
| Football                     | 43275    | \$10,000     |
| Flag Football                | 43276    | \$7,000      |
| Airport Concessions          | 43277    | \$30,000     |
| Webster Concessions          | 43278    | \$7,500      |
| Karate                       | 43279    | \$8,000      |
| Pool Receipts                | 43280    | \$20,000     |
| Pool Concessions             | 43281    | \$2,500      |
| Gattman Concessions          | 43283    | \$35,000     |
| Youth Basketball             | 43284    | \$17,500     |
| Youth Soccer                 | 43285    | \$7,500      |
| Youth Baseball               | 43286    | \$17,000     |
| Girls Softball               | 43287    | \$8,500      |

|                        |       |          |
|------------------------|-------|----------|
| Special Events         | 43291 | \$25,000 |
| Facilities Rental      | 43294 | \$35,000 |
| Vending & Games        | 43295 | \$1,500  |
| Miscellaneous Revenue  | 43296 | \$2,500  |
| Sportsplex Concessions | 43298 | \$40,000 |
| Tournament Revenues    | 43299 | \$20,000 |
| Tennis Guest Fees      | 43318 | \$5,000  |
| Tennis Passes          | 43320 | \$10,000 |

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|                           |           |
|---------------------------|-----------|
| Total Recreation Revenues | \$322,500 |
|---------------------------|-----------|

Note 1: Includes Funds to be transferred to 1/2 Cent Capital Project Fund

|                             |          | 2021-2022 |
|-----------------------------|----------|-----------|
| CYPRESS LAKES GOLF REVENUES | CODE NO. | BUDGET    |
| Dues                        | 43301    | \$215,000 |
| 19th Hole Concessions       | 43305    | \$67,664  |
| Room Rentals                | 43308    | \$20,000  |
| Miscellaneous               | 43310    | \$1,200   |
| Range Tokens                | 43311    | \$25,900  |
| Cart Rentals                | 43312    | \$146,225 |
| Green Fees                  | 43313    | \$252,466 |
| Merchandise Sales           | 43314    | \$80,000  |
| Golf Club Rental            | 43315    | \$400     |
| Tips - 19th hole            | 43322    | \$3,500   |
| Golf Tournament Revenues    | 43323    | \$0       |
|                             |          | -----     |
| Total Cypress Lakes Revenue |          | \$812,355 |

| MISCELLANEOUS REVENUES                   |       |           |
|--|-------|-----------|
| Interest Earnings                        | 45010 | \$18,000  |
| Lease Payment (Zaxby's)                  | 45012 | \$11,635  |
| Insurance Refund                         | 45013 | \$14,762  |
| Donations                                | 45019 | \$0       |
| Sale of St. Materials                    | 45130 | \$2,000   |
| Sale of City Equipment                   | 45140 | \$0       |
| Norfolk Southern Foundation Grant (Fire) | 45630 | \$3,000   |
| North Alabama Gas District               | 45800 | \$340,000 |
| Miscellaneous Revenue                    | 45900 | \$4,000   |
| Christmas Parade                         | 45960 | \$5,000   |
| Cash Short & Over - Cypress Lakes        | 45930 | \$100     |
|  |       | -----     |

|                             |          |                     |
|-----------------------------|----------|---------------------|
| Total Miscellaneous Revenue |          | \$398,497           |
| FEDERAL REVENUES            |          |                     |
| FEMA Grant                  | 46110    | \$0                 |
| TVA in Lieu of Tax          | 46400    | \$625,000           |
| EMA Disaster Funds          | 48154    | \$0                 |
| CARES Funding               | 48158    | \$0                 |
| NACOLG Traffic Grant        | 48174    | \$700               |
|                             |          | -----               |
| Total Federal Revenue       |          | \$625,700           |
| CHARGES FOR SERVICE         |          |                     |
| Street Cutting              | 47050    | \$6,500             |
| Gas Inspection Fees         | 47060    | \$6,500             |
| Mechanical Permits          | 47065    | \$2,000             |
| Electric Inspection Fees    | 47070    | \$12,000            |
| Plumbing Inspection Fees    | 47080    | \$8,000             |
| Photo Copy Service          | 47090    | \$5,000             |
| Fire Protection             | 47100    | \$2,500             |
| Garbage Fees                | 47110    | \$1,524,000         |
| Fire Training Center        | 47120    | \$23,000            |
| Radio Operator Service      | 47250    | \$3,600             |
|                             |          | -----               |
| Total Charges For Service   |          | \$1,593,100         |
| STATE REVENUES              | CODE NO. | 2021-2022<br>BUDGET |
| ALDOT Grant                 | 48175    | \$0                 |
| State EMA Grant             | 48185    | \$0                 |
| State Auto License          | 48130    | \$7,000             |
| ABC Board                   | 48140    | \$45,000            |
| Financial Institution Taxes | 48150    | \$415,000           |
|                             |          | -----               |
| Total State Revenues        |          | \$467,000           |
| LIBRARY REVENUES            |          | 2021-2022<br>BUDGET |
| State Aid                   | 49100    | \$21,286            |
| State Library Grant         | 49230    | \$0                 |
| County Appropriation        | 49300    | \$3,000             |

|                        |       |          |
|------------------------|-------|----------|
| Fines                  | 49400 | \$4,000  |
| Miscellaneous          | 49500 | \$11,300 |
|                        |       | -----    |
| Total Library Revenues |       | \$39,586 |

#### INTERGOVERNMENTAL TRANSFER

|  |       |           |
|--|-------|-----------|
| Transfer from Municipal Court Fund             | 55355 | \$220,000 |
| Transfer from Defensive Driving Fund           | 55356 | \$15,000  |
| Transfer from Area Agency                      | 55360 | \$7,800   |
| Colbert County Commission (Police drone grant) | 55365 | \$6,500   |
|  |       | -----     |
| Total Intergovernmental Transfers              |       | \$249,300 |

|                      |  |              |
|----------------------|--|--------------|
| GRAND TOTAL REVENUES |  | \$26,343,575 |
|                      |  | =====        |

### CITY OF MUSCLE SHOALS, ALABAMA 2021-2022 FISCAL YEAR BUDGET EXPENDITURES AND TRANSFERS

| FUNCTION                     | OBJECT | 2021-2022    |
|------------------------------|--------|--------------|
| MAYOR & CITY COUNCIL (60020) | NUMBER | BUDGET       |
| Salaries - Regular           | 101    | \$116,288.00 |
| Retirement                   | 105    | \$10,482.00  |
| Employee's Insurance         | 106    | \$13,522.00  |
| Workman's Compensation       | 107    | \$153.00     |
| Consultant Services          | 115    | \$17,700.00  |
| Data Processing              | 119    | \$9,000.00   |
| Gas & Oil                    | 122    | \$3,000.00   |
| Annual Paving project        | 123    | \$300,000.00 |
| Miscellaneous                | 129    | \$2,800.00   |
| Vehicle Repair               | 144    | \$1,300.00   |
| Advertising                  | 163    | \$22,000.00  |
| Travel                       | 170    | \$30,000.00  |
| Meals                        | 175    | \$500.00     |
| Insurance - General          | 180    | \$31,051.00  |
| Dues                         | 207    | \$18,400.00  |
|                              |        | -----        |
| Account Total                |        | \$576,196.00 |

CITY CLERK (60030)

|                                |     |              |
|--------------------------------|-----|--------------|
| Salaries - Regular             | 101 | \$689,208.00 |
| Retirement                     | 105 | \$84,886.00  |
| Employee's Insurance           | 106 | \$198,765.00 |
| Workman's Compensation         | 107 | \$4,850.00   |
| Vacation Sold                  | 110 | \$37,824.00  |
| Auditing Services              | 112 | \$45,000.00  |
| Consultant Services            | 115 | \$147,000.00 |
| Janitorial                     | 116 | \$6,500.00   |
| Data Processing                | 119 | \$65,000.00  |
| Office Supplies                | 121 | \$7,400.00   |
| Gas & Oil                      | 122 | \$3,000.00   |
| Tobacco Stamps                 | 126 | \$12,000.00  |
| Miscellaneous                  | 129 | \$5,000.00   |
| Buildings & Grounds            | 141 | \$44,000.00  |
| Vehicle Repair                 | 144 | \$2,000.00   |
| Postage                        | 162 | \$12,500.00  |
| Advertising                    | 163 | \$3,200.00   |
| Recording Fees                 | 165 | \$100.00     |
| Travel                         | 170 | \$8,000.00   |
| Drug/Alcohol Testing           | 173 | \$7,150.00   |
| Meals                          | 175 | \$200.00     |
| Employee Education & Training  | 176 | \$2,000.00   |
| Insurance - General            | 180 | \$10,631.00  |
| Photo Copy Expense             | 204 | \$5,700.00   |
| Printing, Books, Subscriptions | 205 | \$5,225.00   |
| Dues                           | 207 | \$2,500.00   |
| Election Expense               | 251 | \$0.00       |
| Capital Outlay                 | 331 | \$85,999.00  |
| Trustee Fees                   | 415 | \$7,400.00   |

|               |  |                |
|---------------|--|----------------|
| Account Total |  | \$1,503,038.00 |
|---------------|--|----------------|

CIVIL SERVICE BOARD (60035)

|                |     |             |
|----------------|-----|-------------|
| Salaries       | 101 | \$18,000.00 |
| Legal Services | 111 | \$500.00    |
| Meals          | 175 | \$500.00    |

|               |  |             |
|---------------|--|-------------|
| Account Total |  | \$19,000.00 |
|---------------|--|-------------|

| FUNCTION                    | OBJECT<br>NUMBER | 2021-2022<br>BUDGET |
|-----------------------------|------------------|---------------------|
| LEGAL SERVICES (60200)      |                  |                     |
| Salaries-City Attorney      | 098              | \$6,000.00          |
| Legal Services              | 111              | \$35,000.00         |
|                             |                  | -----               |
| Account Total               |                  | \$41,000.00         |
| CITY BUILDINGS (60500)      |                  |                     |
| Workman's Compensation      | 107              | \$5,000.00          |
| Lawn Maintenance            | 132              | \$24,200.00         |
| Buildings & Grounds         | 141              | \$18,500.00         |
| Utilities                   | 152              | \$180,000.00        |
| Early Warning System        | 153              | \$5,200.00          |
| Insurance - General         | 180              | \$52,187.00         |
|                             |                  | -----               |
| Account Total               |                  | \$285,087.00        |
| COMMUNICATIONS (60550)      |                  |                     |
| Telephone                   | 161              | \$102,000.00        |
| Radio                       | 164              | \$15,000.00         |
|                             |                  | -----               |
| Account Total               |                  | \$117,000.00        |
| PAYROLL TAX EXPENSE (60600) |                  |                     |
| FICA                        | 104              | \$680,598.00        |
| Unemployment Compensation   | 108              | \$6,000.00          |
|                             |                  | -----               |
| Account Total               |                  | \$686,598.00        |
| POLICE DEPARTMENT (61010)   |                  |                     |
| Holiday Pay                 | 099              | \$80,943.00         |
| Salaries                    | 101              | \$2,164,471.00      |
| Overtime                    | 102              | \$119,477.00        |
| Retirement                  | 105              | \$298,568.00        |
| Employee's Insurance        | 106              | \$646,977.00        |
| Workman's Compensation      | 107              | \$62,353.00         |
| Vacation Sold               | 110              | \$79,000.00         |
| Janitorial                  | 116              | \$20,000.00         |
| Data Processing             | 119              | \$148,000.00        |
| Office Supplies             | 121              | \$13,000.00         |
| Gas & Oil                   | 122              | \$83,000.00         |
| Miscellaneous               | 129              | \$8,178.00          |
| Canine Expense              | 137              | \$6,000.00          |

|   |               |                |
|---|---------------|----------------|
| DARE Program                                    | 139           | \$4,000.00     |
| Jail Expense                                    | 140           | \$13,500.00    |
| Buildings & Grounds                             | 141           | \$31,100.00    |
| Vehicle Repair                                  | 144           | \$45,000.00    |
| Public Safety Equipment                         | 166           | \$140,424.00   |
| Travel  | 170           | \$18,000.00    |
| Employee Education & Training                   | 176           | \$50,000.00    |
| Insurance - General                             | 180           | \$74,270.00    |
| Uniforms  | 203           | \$53,500.00    |
| Photo Copy Expense                              | 204           | \$5,500.00     |
| Printing, Books, Subscriptions                  | 205           | \$4,373.00     |
| Dues  | 207           | \$2,200.00     |
| Care of Prisoners                               | 216           | \$22,500.00    |
| Police Tactical Team                            | 219           | \$28,700.00    |
| Training Facility                               | 220           | \$2,870.00     |
| Colbert Drug Task Force                         | 240           | \$10,000.00    |
| Special Events                                  | 245           | \$4,000.00     |
| Salary/Benefit Reimbursement (Bd. of Education) | 263           | (\$107,345.00) |
| Capital Outlay                                  | 331           | \$166,869.00   |
|   |               | -----          |
|   | Account Total | \$4,299,428.00 |

|                                | FUNCTION | OBJECT        | 2021-2022    |
|--------------------------------|----------|---------------|--------------|
| MUNICIPAL COURT                | (61012)  | NUMBER        | BUDGET       |
| Salaries                       |          | 101           | \$92,000.00  |
| Retirement                     |          | 105           | \$12,981.00  |
| Employee's Insurance           |          | 106           | \$37,348.00  |
| Workman's Compensation         |          | 107           | \$123.00     |
| Vacation Sold                  |          | 110           | \$1,500.00   |
| Municipal Judge                |          | 118           | \$13,666.00  |
| Data Processing                |          | 119           | \$6,000.00   |
| Office Supplies                |          | 121           | \$6,000.00   |
| Miscellaneous                  |          | 129           | \$500.00     |
| Municipal Prosecutor           |          | 142           | \$6,600.00   |
| Employee Education & Training  |          | 176           | \$500.00     |
| Printing, Books, Subscriptions |          | 205           | \$2,500.00   |
| Dues                           |          | 207           | \$200.00     |
|                                |          |               | -----        |
|                                |          | Account Total | \$179,918.00 |

FIRE DEPARTMENT (61020)

|                                |     |                |
|--------------------------------|-----|----------------|
| Holiday Pay                    | 099 | \$65,166.00    |
| Salaries                       | 101 | \$1,673,262.00 |
| Overtime                       | 102 | \$75,000.00    |
| Retirement                     | 105 | \$231,890.00   |
| Employee's Insurance           | 106 | \$463,532.00   |
| Workman's Compensation         | 107 | \$48,918.00    |
| Vacation Sold                  | 110 | \$37,143.00    |
| Janitorial                     | 116 | \$3,000.00     |
| Data Processing                | 119 | \$23,220.00    |
| Chemicals                      | 120 | \$3,000.00     |
| Office Supplies                | 121 | \$1,000.00     |
| Gas & Oil                      | 122 | \$22,800.00    |
| Medical Supplies               | 125 | \$3,000.00     |
| Small Tools                    | 127 | \$2,500.00     |
| Miscellaneous                  | 129 | \$9,500.00     |
| Fire Prevention                | 138 | \$2,500.00     |
| Buildings & Grounds            | 141 | \$30,000.00    |
| Vehicle Repair                 | 144 | \$43,700.00    |
| Tire Repair                    | 145 | \$5,000.00     |
| Equipment Repair               | 146 | \$10,800.00    |
| Public Safety Equipment        | 166 | \$17,000.00    |
| Travel                         | 170 | \$6,500.00     |
| Employee Education & Training  | 176 | \$11,000.00    |
| Insurance - General            | 180 | \$31,777.00    |
| Uniforms                       | 203 | \$33,800.00    |
| Printing, Books, Subscriptions | 205 | \$3,000.00     |
| Dues                           | 207 | \$1,800.00     |
| Training Center                | 220 | \$20,724.00    |
| Capital Outlay                 | 331 | \$99,069.00    |

|               |                |
|---------------|----------------|
| Account Total | \$2,979,601.00 |
|---------------|----------------|

| STREET DEPARTMENT      | FUNCTION | OBJECT | 2021-2022    |
|------------------------|----------|--------|--------------|
|                        | (62020)  | NUMBER | BUDGET       |
| Salaries               |          | 101    | \$792,390.00 |
| Overtime               |          | 102    | \$10,000.00  |
| Retirement             |          | 105    | \$104,934.00 |
| Employee's Insurance   |          | 106    | \$507,048.00 |
| Workman's Compensation |          | 107    | \$41,153.00  |
| Vacation Sold          |          | 110    | \$19,780.00  |



|                               |     |             |
|-------------------------------|-----|-------------|
| Data Processing               | 119 | \$4,790.00  |
| Chemicals                     | 120 | \$10,000.00 |
| Office Supplies               | 121 | \$1,000.00  |
| Gas & Oil                     | 122 | \$50,000.00 |
| Road Building                 | 123 | \$25,000.00 |
| Street Materials Sold         | 124 | \$15,000.00 |
| Medical Supplies              | 125 | \$200.00    |
| Small Tools                   | 127 | \$12,000.00 |
| Street Signs                  | 128 | \$15,000.00 |
| Miscellaneous                 | 129 | \$3,535.00  |
| Safety Supplies               | 130 | \$6,000.00  |
| Buildings & Grounds           | 141 | \$38,000.00 |
| Vehicle Repair                | 144 | \$30,000.00 |
| Tire Repair                   | 145 | \$17,000.00 |
| Machinery Repair              | 146 | \$20,000.00 |
| Storm Drainage                | 149 | \$50,000.00 |
| Travel                        | 170 | \$2,000.00  |
| Meals                         | 175 | \$1,000.00  |
| Employee Education & Training | 176 | \$1,500.00  |
| Insurance - General           | 180 | \$50,098.00 |
| Uniforms                      | 203 | \$6,150.00  |
| Photo Copy Expense            | 204 | \$300.00    |
| Tree Services                 | 209 | \$20,000.00 |
| Pedestrian Overpass           | 210 | \$6,900.00  |
| Sidewalk Repair               | 211 | \$2,500.00  |

|               |  |                |
|---------------|--|----------------|
| Account Total |  | \$1,863,278.00 |
|---------------|--|----------------|

CITY ENGINEER (62030)  
Engineering Services

|     |              |
|-----|--------------|
| 114 | \$370,000.00 |
|-----|--------------|

|               |  |              |
|---------------|--|--------------|
| Account Total |  | \$370,000.00 |
|---------------|--|--------------|

STORM DRAINAGE (62040)

|                       |     |              |
|-----------------------|-----|--------------|
| Salaries              | 101 | \$284,721.00 |
| Overtime              | 102 | \$8,000.00   |
| Retirement            | 105 | \$38,149.00  |
| Employee's Insurance  | 106 | \$75,608.00  |
| Worker's Compensation | 107 | \$6,994.00   |
| Vacation Sold         | 110 | \$12,000.00  |
| Janitorial            | 116 | \$2,400.00   |
| Data Processing       | 119 | \$3,390.00   |
| Chemicals             | 120 | \$40,600.00  |

|                               |     |              |
|-------------------------------|-----|--------------|
| Gas & Oil                     | 122 | \$22,500.00  |
| Small Tools                   | 127 | \$5,000.00   |
| Miscellaneous                 | 129 | \$3,700.00   |
| Vehicle Repair                | 144 | \$7,650.00   |
| Tire Repair                   | 145 | \$4,200.00   |
| Machinery & Equipment Repair  | 146 | \$17,000.00  |
| Retention Ponds               | 148 | \$48,000.00  |
| Utilities                     | 152 | \$40,000.00  |
| Program/Review Fees           | 157 | \$1,400.00   |
| Travel                        | 170 | \$2,000.00   |
| Meals                         | 175 | \$200.00     |
| Employee Education & Training | 176 | \$850.00     |
| Insurance - General           | 180 | \$12,888.00  |
| Levee Maintenance             | 192 | \$7,000.00   |
| Uniforms                      | 203 | \$2,250.00   |
| Capital Outlay                | 331 | \$188,900.00 |

|               |  |              |
|---------------|--|--------------|
| Account Total |  | \$835,400.00 |
|---------------|--|--------------|

| STREET LIGHTING | FUNCTION<br>(62050) | OBJECT<br>NUMBER | 2021-2022<br>BUDGET |
|-----------------|---------------------|------------------|---------------------|
|-----------------|---------------------|------------------|---------------------|

|           |  |     |              |
|-----------|--|-----|--------------|
| Utilities |  | 152 | \$500,000.00 |
|-----------|--|-----|--------------|

|               |  |              |
|---------------|--|--------------|
| Account Total |  | \$500,000.00 |
|---------------|--|--------------|

SANITATION DEPARTMENT (63020)

|                        |     |              |
|------------------------|-----|--------------|
| Salaries               | 101 | \$837,603.00 |
| Overtime               | 102 | \$10,000.00  |
| Retirement             | 105 | \$111,803.00 |
| Employee's Insurance   | 106 | \$251,648.00 |
| Workman's Compensation | 107 | \$48,174.00  |
| Vacation Sold          | 110 | \$12,000.00  |
| Landfill Services      | 117 | \$400,000.00 |
| Chemicals              | 120 | \$10,000.00  |
| Office Supplies        | 121 | \$1,000.00   |
| Gas & Oil              | 122 | \$70,000.00  |
| Medical Supplies       | 125 | \$200.00     |
| Small Tools            | 127 | \$2,000.00   |
| Miscellaneous          | 129 | \$3,534.00   |

|                                |     |                |
|--------------------------------|-----|----------------|
| Safety Equipment               | 130 | \$4,000.00     |
| Vehicle Repair                 | 144 | \$50,000.00    |
| Tire Repair                    | 145 | \$20,000.00    |
| Machinery Repair               | 146 | \$60,000.00    |
| Travel                         | 170 | \$1,000.00     |
| Employee Education & Training  | 176 | \$500.00       |
| Trash Containers               | 179 | \$75,000.00    |
| Insurance - General            | 180 | \$25,891.00    |
| Uniforms                       | 203 | \$7,392.00     |
| Photo Copy Expense             | 204 | \$350.00       |
| Printing, Books, Subscriptions | 205 | \$2,600.00     |
| Dues                           | 207 | \$225.00       |
| Capital Outlay                 | 331 | \$288,702.00   |
|                                |     | -----          |
| Account Total                  |     | \$2,293,622.00 |

#### CONTRACTURAL OBLIGATIONS (65000)

|                                  |     |              |
|----------------------------------|-----|--------------|
| Colbert Co. Animal Control       | 231 | \$98,135.00  |
| Colbert Co. Emergency Management | 237 | \$11,832.00  |
| M.S. Airport Authority           | 238 | \$9,375.00   |
| Incentive Rebate                 | 239 | \$1,800.00   |
| Hazardous Material Team          | 257 | \$2,500.00   |
|                                  |     | -----        |
| Account Total                    |     | \$123,642.00 |

| APPROPRIATIONS (65010)                                 | OBJECT<br>NUMBER | 2021-2022<br>BUDGET |
|--|------------------|---------------------|
| Riverbend Mental Health*                               | 230              | \$10,000.00         |
| Colbert County Health Dept.*                           | 232              | \$7,000.00          |
| Easter Seals Rehabilitation Center*                    | 233              | \$7,000.00          |
| Safeplace Inc.*  | 242              | \$2,000.00          |
| Colbert-Lauderdale Attention Home*                     | 243              | \$1,000.00          |
| Meals On Wheels*                                       | 255              | \$3,000.00          |
| Hope Haven School-Dept. of MHMR*                       | 256              | \$2,500.00          |
| Colbert County Tourism Board*                          | 258              | \$46,667.00         |
| I.M. Alliance* (M. L. King Scholarship & Drug Program) | 285              | \$2,000.00          |
| Shoals Area C.O.A.R.M.M.*                              | 287              | \$1,500.00          |
| Shoals Chamber of Commerce                             | 290              | \$5,000.00          |
| Cerebral Palsy Center*                                 | 291              | \$1,500.00          |
| Mainstream Development Corporation*                    | 306              | \$1,000.00          |

|                                    |     |            |
|------------------------------------|-----|------------|
| Scope 310 Authority-Dept. of MHMR* | 307 | \$1,000.00 |
| Community Action*                  | 308 | \$1,000.00 |
| Shoals Entrepreneurial Center*     | 316 | \$5,000.00 |
| Keep the Shoals Beautiful*         | 317 | \$2,500.00 |
| Crimestoppers*                     | 318 | \$500.00   |
| Cramer Children's Center*          | 322 | \$1,000.00 |
| Colbert County DHR*                | 325 | \$1,000.00 |
| CASA*                              | 338 | \$1,000.00 |
| Shoals Scholar Dollars*            | 339 | \$1,000.00 |

|  |  |              |
|--|--|--------------|
| *Agencies required to complete appropriations contract |  | -----        |
| Account Total  |  | \$104,167.00 |

RECREATION DEPARTMENT:

ADMINISTRATIVE DIVISION (66020)

|                                |     |              |
|--------------------------------|-----|--------------|
| Salaries - Part Time           | 100 | \$167,706.00 |
| Salaries - Regular             | 101 | \$537,309.00 |
| Overtime                       | 102 | \$2,000.00   |
| Retirement                     | 105 | \$79,546.00  |
| Employee's Insurance           | 106 | \$136,622.00 |
| Workman's Compensation         | 107 | \$16,146.00  |
| Vacation Sold                  | 110 | \$24,734.00  |
| Janitorial                     | 116 | \$5,000.00   |
| Data Processing                | 119 | \$3,000.00   |
| Office Supplies                | 121 | \$3,000.00   |
| Medical Supplies               | 125 | \$250.00     |
| Miscellaneous                  | 129 | \$2,500.00   |
| Buildings & Grounds            | 141 | \$20,000.00  |
| Machine & Equipment Repair     | 146 | \$1,500.00   |
| Utilities                      | 152 | \$150,000.00 |
| Advertising                    | 163 | \$1,000.00   |
| Travel                         | 170 | \$2,500.00   |
| Meals                          | 175 | \$750.00     |
| Employee Education & Training  | 176 | \$1,000.00   |
| Insurance - General            | 180 | \$16,610.00  |
| Photo Copy Expense             | 204 | \$2,000.00   |
| Printing, Books, Subscriptions | 205 | \$1,500.00   |
| Dues                           | 207 | \$1,500.00   |
| Special Events                 | 245 | \$5,000.00   |
| Adaptive Program               | 266 | \$5,000.00   |
| Capital Outlay                 | 331 | \$62,374.00  |
| Amphitheater                   | 344 | \$5,000.00   |

|                                    |               |                |
|------------------------------------|---------------|----------------|
|                                    | Account Total | \$1,253,547.00 |
| FUNCTION                           | OBJECT        | 2021-2022      |
| MAINTENANCE & GROUNDS (66021)      | NUMBER        | BUDGET         |
| Chemicals                          | 120           | \$6,000.00     |
| Gas & Oil                          | 122           | \$20,000.00    |
| Medical Supplies                   | 125           | \$250.00       |
| Small Tools                        | 127           | \$2,000.00     |
| Building and Grounds               | 141           | \$35,000.00    |
| Vehicle Repair                     | 144           | \$10,000.00    |
| Machine & Equipment Repair         | 146           | \$9,000.00     |
| Uniforms                           | 203           | \$4,000.00     |
|                                    |               | -----          |
|                                    | Account Total | \$86,250.00    |
| SWIMMING/TENNIS FACILITIES (66023) |               |                |
| Salaries-Parttime                  | 100           | \$25,000.00    |
| Chemicals                          | 120           | \$3,000.00     |
| Buildings and Grounds              | 141           | \$15,000.00    |
| Pool Concession Supplies           | 247           | \$500.00       |
| Tournament Expenses                | 284           | \$500.00       |
|                                    |               | -----          |
|                                    | Account Total | \$44,000.00    |
| ATHLETIC DIVISION (66023)          |               |                |
| Building and Grounds               | 141           | \$75,000.00    |
| Batting Cages                      | 221           | \$1,000.00     |
| Splashpad Concessions              | 222           | \$2,000.00     |
| Football                           | 223           | \$5,000.00     |
| Football Referees                  | 224           | \$2,500.00     |
| Splashpad Expenses                 | 225           | \$5,000.00     |
| Special Events                     | 245           | \$7,500.00     |
| Youth Baseball Supplies            | 248           | \$20,000.00    |
| Baseball Umpires                   | 249           | \$20,000.00    |
| Youth Basketball Supplies          | 250           | \$7,500.00     |
| Basketball Officials               | 270           | \$15,000.00    |
| Youth Soccer Supplies              | 271           | \$3,500.00     |
| Soccer Officials                   | 272           | \$2,000.00     |
| Girls Softball Supplies            | 273           | \$7,500.00     |
| Softball Umpires                   | 275           | \$3,500.00     |
| Gattman Concessions                | 279           | \$20,000.00    |
| Sportsplex Concessions             | 283           | \$25,000.00    |

|                         |     |             |
|-------------------------|-----|-------------|
| Tournament Expenses     | 284 | \$5,000.00  |
| Karate                  | 292 | \$7,000.00  |
| Webster Concessions     | 293 | \$5,000.00  |
| Airport Concessions     | 294 | \$20,000.00 |
| Flag Football Supplies  | 313 | \$5,000.00  |
| Flag Football Officials | 314 | \$5,000.00  |

|               |  |                          |
|---------------|--|--------------------------|
| Account Total |  | <hr/> \$269,000.00 <hr/> |
|---------------|--|--------------------------|

|                               |  |                            |
|-------------------------------|--|----------------------------|
| Total Recreation Expenditures |  | <hr/> \$1,652,797.00 <hr/> |
|-------------------------------|--|----------------------------|

|                                    | FUNCTION | OBJECT | 2021-2022    |
|------------------------------------|----------|--------|--------------|
|                                    |          | NUMBER | BUDGET       |
| GOLF COURSE OPERATIONS             | (66026)  |        |              |
| Salaries-Parttime                  |          | 100    | \$236,376.00 |
| Salaries                           |          | 101    | \$323,877.00 |
| Retirement                         |          | 105    | \$50,940.00  |
| Employee's Insurance               |          | 106    | \$77,717.00  |
| Worker's Compensation              |          | 107    | \$7,685.00   |
| Vacation Sold                      |          | 110    | \$5,850.00   |
| Consultant Services                |          | 115    | \$2,500.00   |
| Janitorial                         |          | 116    | \$6,600.00   |
| Data Processing                    |          | 119    | \$11,500.00  |
| Chemicals                          |          | 120    | \$90,000.00  |
| Office Supplies                    |          | 121    | \$1,200.00   |
| Gas & Oil                          |          | 122    | \$18,000.00  |
| Small Tools                        |          | 127    | \$4,000.00   |
| Miscellaneous                      |          | 129    | \$6,000.00   |
| Buildings & Grounds                |          | 141    | \$85,000.00  |
| Driving Range Equipment & Supplies |          | 143    | \$7,500.00   |
| Vehicle Repair                     |          | 144    | \$4,000.00   |
| Machine & Equipment Repair         |          | 146    | \$50,924.00  |
| Utilities                          |          | 152    | \$80,000.00  |
| Telephone                          |          | 161    | \$6,300.00   |
| Advertising                        |          | 163    | \$4,000.00   |
| Travel                             |          | 170    | \$1,200.00   |
| Employee Education & Training      |          | 176    | \$500.00     |
| Insurance - General                |          | 180    | \$16,476.00  |
| 19th Hole Concession Supplies      |          | 197    | \$40,000.00  |
| Uniforms                           |          | 203    | \$5,200.00   |
| Photocopy Expense                  |          | 204    | \$2,500.00   |
| Printing, Books, Subscriptions     |          | 205    | \$2,000.00   |

|                      |     |              |
|----------------------|-----|--------------|
| Dues                 | 207 | \$3,500.00   |
| Contractual Services | 208 | \$55,705.00  |
| Transaction Fees     | 212 | \$13,000.00  |
| Capital Outlay       | 331 | \$147,000.00 |
| Pro Shop Merchandise | 335 | \$48,000.00  |

|               |  |                |
|---------------|--|----------------|
| Account Total |  | \$1,415,050.00 |
|---------------|--|----------------|

|                                | OBJECT<br>NUMBER | 2021-2022<br>BUDGET |
|--------------------------------|------------------|---------------------|
| SENIOR CITIZENS (66025)        |                  |                     |
| Salaries                       | 101              | \$76,056.00         |
| Retirement                     | 105              | \$9,340.00          |
| Employee's Insurance           | 106              | \$15,129.00         |
| Workman's Compensation         | 107              | \$1,800.00          |
| Vacation Sold                  | 110              | \$0.00              |
| Janitorial                     | 116              | \$2,100.00          |
| Data Processing                | 119              | \$2,100.00          |
| Office Supplies                | 121              | \$1,100.00          |
| Gas & Oil                      | 122              | \$3,200.00          |
| Miscellaneous                  | 129              | \$4,500.00          |
| Buildings & Grounds            | 141              | \$10,000.00         |
| Vehicle Repair                 | 144              | \$1,400.00          |
| Utilities                      | 152              | \$25,000.00         |
| Travel                         | 170              | \$2,000.00          |
| Insurance - General            | 180              | \$1,303.00          |
| Photo Copy Expense             | 204              | \$4,500.00          |
| Printing, Books, Subscriptions | 205              | \$650.00            |
| Area Agency On Aging           | 244              | \$4,850.00          |
| Art Instruction                | 309              | \$1,200.00          |
| Wellness Activities            | 328              | \$7,000.00          |
| Arts & Crafts                  | 340              | \$2,500.00          |
| Ceramics                       | 342              | \$2,800.00          |

|               |  |              |
|---------------|--|--------------|
| Account Total |  | \$178,528.00 |
|---------------|--|--------------|

|                       |     |              |
|-----------------------|-----|--------------|
| LIBRARIES (66030)     |     |              |
| Salaries-Parttime     | 100 | \$128,000.00 |
| Salaries              | 101 | \$206,484.00 |
| Retirement            | 105 | \$38,566.00  |
| Employee's Insurance  | 106 | \$65,212.00  |
| Worker's Compensation | 107 | \$8,404.00   |
| Vacation Sold         | 110 | \$5,000.00   |

|                                |     |              |
|--------------------------------|-----|--------------|
| Janitorial                     | 116 | \$7,000.00   |
| Data Processing                | 119 | \$45,700.00  |
| Office Supplies                | 121 | \$8,000.00   |
| Gas & Oil                      | 122 | \$700.00     |
| Miscellaneous                  | 129 | \$12,399.00  |
| Buildings & Grounds            | 141 | \$56,000.00  |
| Vehicle Repair                 | 144 | \$2,000.00   |
| Utilities                      | 152 | \$32,000.00  |
| Postage                        | 162 | \$800.00     |
| Travel                         | 170 | \$6,000.00   |
| Education & Training           | 176 | \$3,000.00   |
| Insurance - General            | 180 | \$4,807.00   |
| Childrens/Youth Programs       | 184 | \$25,000.00  |
| Videos                         | 202 | \$30,000.00  |
| Photo Copy Expense             | 204 | \$4,000.00   |
| Printing, Books, Subscriptions | 205 | \$150,000.00 |
| Capital Outlay                 | 331 | \$67,000.00  |

|               |              |
|---------------|--------------|
| Account Total | \$906,072.00 |
|---------------|--------------|

|                  |          |        |            |
|------------------|----------|--------|------------|
|                  | FUNCTION | OBJECT | 2021-2022  |
| SPECIAL EVENTS   | (66040)  | NUMBER | BUDGET     |
| Christmas Parade |          | 311    | \$5,000.00 |

|               |            |
|---------------|------------|
| Account Total | \$5,000.00 |
|---------------|------------|

|                      |         |     |             |
|----------------------|---------|-----|-------------|
| BOARD OF EDUCATION   | (67010) |     |             |
| Education Foundation |         | 226 | \$2,000.00  |
| Education            |         | 235 | \$1,405,459 |

|               |                |
|---------------|----------------|
| Account Total | \$1,407,459.00 |
|---------------|----------------|

|              |         |     |             |
|--------------|---------|-----|-------------|
| DEBT SERVICE | (67020) |     |             |
| Principal    |         | 217 | \$41,477.00 |
| Interest     |         | 218 | \$16,358.00 |

|               |             |
|---------------|-------------|
| Account Total | \$57,835.00 |
|---------------|-------------|

|                                      |         |     |                |
|--------------------------------------|---------|-----|----------------|
| TRANSFERS                            | (68000) |     |                |
| Transfer to Debt Service             |         | 506 | \$1,920,968.00 |
| Transfer to 1/2 Cent Sales Tax Acct. |         | 508 | \$2,021,786.00 |



|                          |                 |
|--------------------------|-----------------|
| Account Total            | \$3,942,754.00  |
| GRAND TOTAL EXPENDITURES | \$26,342,470.00 |

**CITY OF MUSCLE SHOALS, ALABAMA**  
**GENERAL FUND BUDGET**  
**October 1, 2021 - September 30, 2022**

|                            |                     |
|----------------------------|---------------------|
|                            | 2021-2022<br>BUDGET |
| ANTICIPATED REVENUES       | \$26,343,575.00     |
| PROJECTED EXPENDITURES     | \$26,342,470.00     |
| REVENUES OVER EXPENDITURES | \$1,105.00          |

**Adopted November 8, 2021**

**Proposed budget includes a one-time raise of \$1,280 for full-time personnel. This is \$200,000/156 full-time positions. Addition of Finance Officer, Media Specialist/Admn Ass't, 32 hour laborer (storm drainage) and part-time custodian (28 hrs/wk) at Police Department. No new programs included in expenditures. Health insurance benefits budgeted at \$2.3 million. All capitalized equipment (\$5,000 or greater) included in each department budget, see line items #331. Summary of Equipment on page 15, Flood control expenditures selected for payment from the Half-cent Fund. Final unaudited revenues for 2020-21 presented alongside the proposed revenue projections. Notes are shown for further information in the various departments. 5 retirements during the year. Severance pay added to appropriate line items within the departments.**