

CITY OF MUSCLE SHOALS, ALABAMA			
2023-2024 GENERAL FUND BUDGET			
ANTICIPATED REVENUES			
		2022-2023	PRIOR YEAR
LOCAL TAXES	CODE NO.	BUDGET	UNAUDITED
Ad Valorem Taxes	40010	1,241,300	\$1,307,121
Ad Valorem-Personal Property	40011	260,000	\$280,507
Sales & Use Tax (Note 1)	40020	19,405,000	\$19,855,531
Alc. Beverage Tax	40060	381,500	\$395,902
Rental Tax-Personal Prop.	40061	224,000	\$248,174
Lodging Tax	40070	130,000	\$136,429
Tax Equivalent (Electric Bd)	40080	1,035,500	\$1,168,861
Gasoline Tax (Local)	40100	570,000	\$593,385
Tobacco Tax	40110	90,000	\$91,272
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Total Taxes		23,337,300	\$24,077,181
LICENSE AND PERMITS			
Business License (City)	42010	1,508,900	\$1,597,859
Building Permits	42510	140,000	\$131,407
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Total License & Permit		1,648,900	\$1,729,267
		2022-2023	PRIOR YEAR
RECREATION REVENUES	CODE NO.	BUDGET	UNAUDITED
Splashpad Concessions	43273	5,000	\$4,881
Batting Cage Revenue	43274	0	\$1,113
Football	43275	20,000	\$27,726
Flag Football	43276	9,000	\$9,920
Airport Concessions	43277	35,000	\$37,305
Webster Concessions	43278	0	\$0
Karate	43279	2,000	\$1,136
Pool Receipts	43280	25,000	\$27,624
Pool Concessions	43281	2,500	\$2,861

Gattman Concessions	43283	0	\$33,055
Youth Basketball	43284	20,000	\$23,480
Youth Soccer	43285	15,000	\$15,240
Youth Baseball	43286	17,000	\$17,900
Girls Softball	43287	8,500	\$9,360
Special Events	43291	30,000	\$43,562
Volleyball	43293	3,500	\$3,695
Facilities Rental	43294	35,000	\$38,688
Vending & Games	43295	100	\$172
Miscellaneous Revenue	43296	2,500	\$3,448
Sportsplex Concessions	43298	25,000	\$31,939
Tournament Revenues	43299	20,000	\$15,340
Tennis Lessons	43306	3,300	\$7,341
Tennis Guest Fees	43318	12,500	\$6,186
Tennis Passes	43320	5,000	\$14,795
Track and Field	43324	3,000	\$2,830
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Total Recreation Revenues		298,900	\$379,598
		2023-2024	PRIOR YEAR
CYPRESS LAKES GOLF REVENUES	CODE NO.	BUDGET	UNAUDITED
Dues	43301	305,000	\$302,563
19th Hole Concessions	43305	110,000	\$110,772
Golf Lessons	43307	600	\$295
Room Rentals	43308	11,000	\$9,325
Miscellaneous	43310	2,200	\$2,405
Range Tokens	43311	28,000	\$28,224
Cart Rentals	43312	207,000	\$191,984
Green Fees	43313	309,000	\$344,398
Merchandise Sales	43314	135,000	\$137,946
Golf Club Rental	43315	800	\$1,120
Tips - 19th hole	43322	8,000	\$7,902
Golf Tournament Revenues	43323	40,000	\$2,760.00

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Total Cypress Lakes Revenue		1,156,600	\$1,139,694
		2023-2024	
MISCELLANEOUS REVENUES	CODE NO.	BUDGET	
Interest Earnings	45010	30,000	\$163,313
Lease Payment (Zaxby's)	45012	7,200	\$7,204
Insurance Refund	45013	0	\$16,144
Donations	45019	0	\$1,550
Special Event Revenue	45021	0	\$0
Sale of St. Materials	45130	2,000	\$5,853
Sale of City Equipment	45140		\$58,865
Walmart Foundation Grant (Fire)	46600	0	\$2,000
North Alabama Gas District	45800	411,700	\$428,592
Miscellaneous Revenue	45900	2,800	\$2,824
Christmas Parade	45960	5,000	\$5,000
Cash Short & Over - Cypress Lakes	45930	100	-\$1,674.73
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Total Miscellaneous Revenue		458,800	\$689,672
		2023-2024	PRIOR YEAR
FEDERAL REVENUES	CODE NO.	BUDGET	UNAUDITED
FEMA Grant	46110	0	\$58,532.46
TVA in Lieu of Tax	46400	696,800	\$768,788
EMA Disaster Funds	48154		\$0
CARES Funding	48158		\$0
NACOLG Traffic Grant	48174	700	\$0.00
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Total Federal Revenue		697,500	\$768,788
CHARGES FOR SERVICE			
Street Cutting	47050	6,500	\$6,100
Gas Inspection Fees	47060	1,800	\$1,834
Mechanical Permits	47065	2,000	\$3,678
Electric Inspection Fees	47070	12,000	\$11,427
Plumbing Inspection Fees	47080	6,500	\$6,459

Photo Copy Service	47090	5,000	\$5,753
Fire Protection	47100	0	\$0
Garbage Fees	47110	1,534,400	\$1,544,817
Fire Training Center	47120	23,000	\$24,001.24
Radio Operator Service	47250	1,900	\$1,991.50
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Total Charges For Service		1,593,100	\$1,606,061
		2023-2024	PRIOR YEAR
STATE REVENUES	CODE NO.	BUDGET	UNAUDITED
Colbert County Commission	48155		\$0
State EMA Grant	48185		
State Auto License	48130	8,100	\$9,212
ABC Board	48140	47,800	\$49,635
Financial Institution Taxes	48150	545,000	\$914,342
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Total State Revenues		600,900	\$973,189
LIBRARY REVENUES		2023-2024	PRIOR YEAR
		BUDGET	UNAUDITED
State Aid	49100	22,700	\$24,246
State Library Grant	49230		
County Appropriation	49300	3,000	\$3,000
Fines	49400	4,700	\$5,549
Miscellaneous	49500	11,000	\$10,867
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Total Library Revenues		41,400	\$43,663
INTERGOVERNMENTAL TRANSFER			
Transfer from Municipal Court Fund	55355	240,500	\$263,745
Transfer from Defensive Driving Fund	55356	45,000	\$0

Transfer from Area Agency	55360	7,800	\$7,800
Colbert County Commission	55365	0	\$7,400
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Total Intergovernmental Transfers		293,300	\$278,945
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GRAND TOTAL REVENUES		30,126,700	\$31,686,058
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CITY OF MUSCLE SHOALS, ALABAMA			
2022-2023 FISCAL YEAR BUDGET			
EXPENDITURES AND TRANSFERS			
FUNCTION	OBJECT	2023-2024	PRIOR YEAR
MAYOR & CITY COUNCIL (60020)	NUMBER	BUDGET	UNAUDITED
Salaries - Regular	101	129,810	\$126,159.67
Retirement	105	12,329	\$11,975.89
Employee's Insurance	106	8,640	\$13,377.63
Workman's Compensation	107	175	\$197.45
Consultant Services	115	4,800	\$2,862.77
Data Processing	119	3,900	\$3,888.25
Gas & Oil	122	3,000	\$2,000.54
Annual Paving project	123	445,000	\$400,220.67
Miscellaneous	129	3,200	\$978.98
Vehicle Repair	144	1,300	\$899.62
Advertising	163	24,000	\$22,247.00
Travel	170	28,000	\$26,094.36
Employee Education & Training	176	7,500	\$8,337.00
Meals	175	1,000	\$930.56
Insurance - General	180	29,944	\$31,064.00
Dues	207	19,500	\$18,043.21
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Account Total		722,099	\$669,277.60
	OBJECT	2023-2024	PRIOR YEAR
CITY CLERK (60030)	NUMBER	BUDGET	UNAUDITED
Salaries - Regular	101	675,870	\$647,983.53
Retirement	105	80,575	\$79,197.88
Employee's Insurance	106	153,315	\$183,094.22
Workman's Compensation	107	5,000	\$2,014.00
Vacation Sold	110	30,651	\$31,822.80
Auditing Services	112	50,000	\$45,375.00
Consultant Services	115	150,000	\$99,007.00
Janitorial	116	4,500	\$3,057.09

Data Processing	119	94,380	\$51,312.50
Office Supplies	121	5,000	\$5,380.56
Gas & Oil	122	3,000	\$3,067.73
Tobacco Stamps	126	0	\$0.00
Miscellaneous	129	6,000	\$6,093.23
Buildings & Grounds	141	80,000	\$122,560.43
Vehicle Repair	144	2,000	\$1,091.83
Postage	162	12,500	\$12,556.35
Advertising	163	2,200	\$1,527.74
Recording Fees	165	100	\$95.00
Travel	170	15,000	\$10,205.36
Drug/Alcohol Testing	173	7,150	\$3,257.00
Meals	175	500	\$475.69
Employee Education & Training	176	6,000	\$5,577.94
Insurance - General	180	36,291	\$11,324.50
Photo Copy Expense	204	9,500	\$9,555.66
Printing, Books, Subscriptions	205	7,500	\$6,608.55
Dues	207	2,500	\$2,297.58
Election Expense	251	25,000	
Capital Outlay	331	40,000	\$0.00
Amphitheater	344	5,000	\$3,446.72
Trustee Fees	415	12,200	\$5,060.00
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Account Total		1,521,732	\$1,353,045.89
	OBJECT	2023-2024	PRIOR YEAR
CIVIL SERVICE BOARD (60035)	NUMBER	BUDGET	UNAUDITED
Salaries	101	18,000	\$17,700.00
Legal Services	111	500	\$0.00
Meals	175	500	\$123.57
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Account Total		19,000	\$17,823.57
FUNCTION	OBJECT	2023-2024	PRIOR YEAR
LEGAL SERVICES (60200)	NUMBER	BUDGET	UNAUDITED

Salaries-City Attorney	098	10,500	\$9,000.00
Legal Services	111	35,000	\$24,421.98
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Account Total		45,500	\$33,421.98
CITY BUILDINGS (60500)			
Workman's Compensation	107	6,000	\$1,132.56
Lawn Maintenance	132	35,540	\$25,980.00
Buildings & Grounds	141	25,000	\$37,812.74
Utilities	152	170,000	\$151,210.17
Early Warning System	153	5,200	\$2,641.66
Insurance - General	180	81,831	\$66,413.00
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Account Total		323,571	\$285,190.13
COMMUNICATIONS (60550)			
Telephone	161	90,000	\$85,426.03
Radio	164	15,500	\$15,057.12
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Account Total		105,500	\$100,483.15
PAYROLL TAX EXPENSE (60600)			
FICA	104	775,298	\$655,745.10
Unemployment Compensation	108	6,000	\$864.16
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Account Total		781,298	\$656,609.26
	OBJECT	2023-2024	PRIOR YEAR
POLICE DEPARTMENT (61010)	NUMBER	BUDGET	UNAUDITED
Holiday Pay	099	124,513	\$93,163.60
Salaries	101	2,616,055	\$2,375,230.32
Overtime	102	88,000	\$189,280.62
Retirement	105	342,566	\$348,559.75
Employee's Insurance	106	784,454	\$748,810.31
Workman's Compensation	107	69,556	\$45,887.61
Vacation Sold	110	55,000	\$45,300.42
Janitorial	116	16,000	\$11,452.11

Data Processing	119	222,507	\$179,986.03
Office Supplies	121	13,000	\$12,577.42
Gas & Oil	122	120,000	\$129,694.45
Miscellaneous	129	3,800	\$13,589.52
Canine Expense	137	6,000	\$4,228.76
DARE Program	139	4,000	\$3,705.97
Jail Expense	140	17,500	\$17,601.56
Buildings & Grounds	141	31,453	\$18,614.03
Vehicle Repair	144	65,000	\$92,677.08
Cable TV	154	2,450	\$0.00
Public Safety Equipment	166	107,855	\$191,490.91
Employment Screening	168	5,700	
Travel	170	20,000	\$20,565.19
Employee Education & Training	176	47,500	\$35,430.88
Insurance - General	180	93,743	\$95,347.48
Uniforms	203	52,791	\$45,196.30
Photo Copy Expense	204	5,500	\$7,324.91
Printing, Books, Subscriptions	205	4,373	\$3,380.52
Dues	207	2,200	\$1,664.47
Care of Prisoners	216	17,500	\$17,003.48
Police Tactical Team	219	21,152	\$8,880.01
Training Facility	220	10,870	\$1,593.33
Colbert Drug Task Force	240	10,000	\$10,000.00
Special Events	245	4,000	\$6,700.00
Salary/Benefit Reimbursement (Bd. of Edu	263	-112,105	-\$88,151.34
Capital Outlay	331	226,556	\$194,360.97
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Account Total

5,099,488

\$4,881,146.67

FUNCTION	OBJECT	2023-2024	PRIOR YEAR
MUNICIPAL COURT (61012)	NUMBER	BUDGET	UNAUDITED
Salaries	101	99,113	\$92,155.51
Retirement	105	12,659	\$11,902.02
Employee's Insurance	106	36,940	\$41,251.32

Workman's Compensation	107	140	\$118.47
Vacation Sold	110	0	\$11,166.57
Municipal Judge	118	15,000	\$14,359.13
Data Processing	119	5,300	\$6,337.84
Office Supplies	121	2,500	\$1,955.65
Miscellaneous	129	500	\$743.45
Municipal Prosecutor	142	11,100	\$9,600.00
Employee Education & Training	176	1,500	\$1,642.74
Photo Copy Expense	204	2,500	\$555.46
Printing, Books, Subscriptions	205	200	\$780.95
Dues	207	100	\$49.90
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Account Total		187,552	\$192,619.01
	OBJECT	2023-2024	PRIOR YEAR
FIRE DEPARTMENT (61020)	NUMBER	BUDGET	UNAUDITED
Holiday Pay	099	103,362	\$71,190.48
Salaries	101	2,122,148	\$1,882,809.50
Overtime	102	80,000	\$83,602.22
Retirement	105	281,672	\$265,396.99
Employee's Insurance	106	612,347	\$525,430.68
Workman's Compensation	107	62,580	\$37,989.57
Vacation Sold	110	35,000	\$32,265.17
Janitorial	116	4,700	\$3,388.35
Data Processing	119	35,263	\$40,412.38
Chemicals	120	3,000	\$2,277.87
Office Supplies	121	1,000	\$993.87
Gas & Oil	122	31,420	\$28,253.75
Medical Supplies	125	4,000	\$10,299.76
Small Tools	127	2,500	\$108.43
Miscellaneous	129	2,600	\$12,759.14
Fire Prevention	138	2,750	\$14,475.49
Buildings & Grounds	141	36,000	\$29,398.77
Vehicle Repair	144	47,700	\$67,125.13
Tire Repair	145	5,000	\$4,701.61

Equipment Repair	146	10,800	\$10,806.07
Cable TV	154	6,900	
Public Safety Equipment	166	10,000	\$13,988.31
Travel	170	6,500	\$8,968.55
Employee Education & Training	176	15,000	\$17,003.00
Insurance - General	180	32,408	\$33,514.00
Uniforms	203	52,000	\$61,768.91
Printing, Books, Subscriptions	205	3,000	\$1,318.10
Dues	207	1,800	\$503.47
Training Center	220	20,000	\$16,192.26
Capital Outlay	331	50,730	\$5,918.00
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Account Total	3,682,180	\$3,282,859.83
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FUNCTION	OBJECT	2023-2024	PRIOR YEAR
STREET DEPARTMENT (62020)	NUMBER	BUDGET	UNAUDITED
Salaries	101	882,898	\$825,280.42
Overtime	102	10,000	\$2,586.10
Retirement	105	106,050	\$112,270.82
Employee's Insurance	106	575,100	\$341,648.50
Workman's Compensation	107	48,232	\$41,188.28
Vacation Sold	110	45,000	\$11,274.64
Data Processing	119	6,500	\$11,424.75
Chemicals	120	15,000	\$9,321.27
Office Supplies	121	2,000	\$1,209.94
Gas & Oil	122	70,000	\$52,699.84
Road Building	123	25,000	\$18,555.95
Street Materials Sold	124	15,000	\$8,959.30
Medical Supplies	125	300	\$200.00
Small Tools	127	15,000	\$12,390.01
Street Signs	128	12,500	\$7,884.85
Miscellaneous	129	6,500	\$2,881.40
Safety Supplies	130	9,500	\$4,400.34
Buildings & Grounds	141	53,000	\$20,388.89

Vehicle Repair	144	40,000	\$22,844.24
Tire Repair	145	27,000	\$14,309.74
Machinery Repair	146	45,000	\$25,292.03
Storm Drainage	149	50,000	\$7,531.07
Cable TV	154	265	\$0.00
Travel	170	2,500	\$0.00
Meals	175	1,500	\$144.12
Employee Education & Training	176	2,000	\$188.00
Insurance - General	180	57,288	\$67,428.00
Uniforms	203	8,500	\$5,932.42
Photo Copy Expense	204	300	\$165.26
Tree Services	209	15,000	\$36,800.00
Pedestrian Overpass	210	5,900	\$4,469.48
Sidewalk Repair	211	4,000	\$1,243.00
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Account Total		2,156,833	\$1,670,912.66
	OBJECT	2023-2024	PRIOR YEAR
CITY ENGINEER (62030)	NUMBER	BUDGET	UNAUDITED
Engineering Services	114	370,000	\$208,329.96
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Account Total		370,000	\$208,329.96
STORM DRAINAGE (62040)			
Salaries	101	346,980	\$287,772.82
Overtime	102	10,000	\$9,536.00
Retirement	105	43,396	\$40,220.32
Employee's Insurance	106	97,400	\$67,262.09
Worker's Compensation	107	7,446	\$2,976.10
Vacation Sold	110	12,000	\$2,933.20
Janitorial	116	2,400	\$1,923.77
Data Processing	119	3,550	\$808.92
Chemicals	120	40,600	\$36,298.10
Gas & Oil	122	25,000	\$24,732.83
Small Tools	127	5,500	\$5,351.88
Miscellaneous	129	2,500	\$2,704.03

Buildings & Grounds	141	3,100	\$1,638.26
Vehicle Repair	144	7,650	\$4,242.74
Tire Repair	145	8,200	\$6,440.16
Machinery & Equipment Repair	146	18,000	\$21,005.67
Retention Ponds	148	48,000	\$42,645.81
Cable TV	154	1,750	\$0.00
Utilities	152	40,000	\$34,073.55
Program/Review Fees	157	1,400	\$90.00
Travel	170	2,000	\$1,954.82
Meals	175	200	\$0.00
Employee Education & Training	176	850	\$125.00
Insurance - General	180	12,379	\$16,152.00
Levee Maintenance	192	7,000	\$6,935.62
Uniforms	203	2,800	\$2,641.20
Capital Outlay	331	84,000	\$9,688.97
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Account Total

834,101

\$630,153.86

FUNCTION	OBJECT	2023-2024	PRIOR YEAR
STREET LIGHTING (62050)	NUMBER	BUDGET	UNAUDITED
Utilities	152	625,000	\$593,048.99
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Account Total		625,000	\$593,048.99
	OBJECT	2023-2024	PRIOR YEAR
SANITATION DEPARTMENT (63020)	NUMBER	BUDGET	UNAUDITED
Salaries	101	982,286	\$788,899.49
Overtime	102	10,000	\$4,340.59
Retirement	105	121,562	\$106,917.84
Employee's Insurance	106	325,112	\$286,095.94
Workman's Compensation	107	47,350	\$42,057.06
Vacation Sold	110	25,936	\$26,483.77
Landfill Services	117	400,000	\$457,082.98
Chemicals	120	14,500	\$9,574.56

Office Supplies	121	2,500	\$950.90
Gas & Oil	122	120,000	\$118,475.76
Medical Supplies	125	350	\$199.99
Small Tools	127	6,000	\$2,812.73
Miscellaneous	129	6,000	\$2,573.49
Safety Equipment	130	7,500	\$5,776.89
Vehicle Repair	144	75,000	\$71,309.92
Tire Repair	145	26,000	\$17,748.05
Machinery Repair	146	85,000	\$63,069.94
Travel	170	1,500	\$37.31
Employee Education & Training	176	1,000	\$11.96
Trash Containers	179	88,000	\$75,237.69
Insurance - General	180	28,288	\$19,181.00
Uniforms	203	9,500	\$8,037.94
Photo Copy Expense	204	1,500	\$1,549.53
Printing, Books, Subscriptions	205	3,000	\$806.10
Dues	207	1,000	\$348.47
Capital Outlay	331	174,431	\$270,815.67
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Account Total		2,563,314	\$2,380,395.57
CONTRACTURAL OBLIGATIONS (65000)			
Colbert Co. Animal Control	231	105,131	\$106,055.00
Colbert Co. Emergency Management	237	13,578	\$13,578.00
M.S. Airport Authority	238	9,375	\$9,375.00
Hazardous Material Team	257	2,500	\$2,500.00
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Account Total		130,584	\$131,508.00
	OBJECT	2023-2024	PRIOR YEAR
APPROPRIATIONS (65010)	NUMBER	BUDGET	UNAUDITED
Riverbend Mental Health*	230	\$10,000.00	\$10,000.00
Colbert County Health Dept.*	232	\$7,000.00	\$7,000.00

Easter Seals Rehabilitation Center*	233	\$7,000.00	\$7,000.00
The Caring Place	236	\$3,000.00	\$3,000.00
Safeplace Inc.*	242	\$2,000.00	\$2,000.00
Colbert-Lauderdale Attention Home*	243	\$1,000.00	\$1,000.00
Meals On Wheels*	255	\$3,000.00	\$3,000.00
The Arc	256	\$2,500.00	\$2,500.00
Colbert County Tourism Board*	258	\$48,333.00	\$50,388.17
I.M. Alliance* (M. L. King Scholarship & Dr	285	\$2,000.00	\$2,000.00
Shoals Area C.O.A.R.M.M.*	287	\$1,500.00	\$1,500.00
Shoals Chamber of Commerce	290	\$7,500.00	\$7,500.00
Cerebral Palsy Center*	291	\$1,500.00	\$1,500.00
NACOLG Transit Program*	296	\$5,000.00	\$5,000.00
SenioRx Program (NACOLG)*	298	\$2,500.00	\$2,500.00
Mainstream Development Corporation*	306	\$1,000.00	\$1,000.00
Scope 310 Authority-Dept. of MHMR*	307	\$1,000.00	\$1,000.00
Community Action*	308	\$1,000.00	\$1,000.00
Shoals Entrepreneurial Center*	316	\$5,000.00	\$5,000.00
Keep the Shoals Beautiful*	317	\$2,500.00	\$2,500.00
Fame Girls Ranch*	349	\$1,000.00	\$1,000.00
Cramer Children's Center*	322	\$1,000.00	\$1,000.00
Colbert County DHR*	325	\$1,000.00	\$1,000.00
CASA*	338	\$1,000.00	\$1,000.00
Shoals Scholar Dollars*	339	\$1,000.00	\$1,000.00
*Agencies required to complete appropriations contract		-----	-----
Account Total		119,333	\$121,388.17
RECREATION DEPARTMENT:	OBJECT	2023-2024	PRIOR YEAR
ADMINISTRATIVE DIVISION (66020)	NUMBER	BUDGET	UNAUDITED
Salaries - Part Time	100	150,000	\$143,139.99
Salaries - Regular	101	675,923	\$543,358.27
Overtime	102		\$1,089.00
Retirement	105	84,519	\$74,973.11
Employee's Insurance	106	185,788	\$168,460.05
Workman's Compensation	107	16,900	\$10,208.21
Vacation Sold	110	20,000	\$21,186.60

Janitorial	116	5,000	\$8,238.13
Data Processing	119	31,000	\$44,081.21
Office Supplies	121	3,000	\$2,463.74
Medical Supplies	125	250	\$163.71
Miscellaneous	129	2,500	\$2,731.02
Buildings & Grounds	141	30,000	\$42,662.40
Machine & Equipment Repair	146	1,500	\$0.00
Utilities	152	175,000	\$164,309.67
Cable TV	154	1,400	\$0.00
Advertising	163	500	199.50
Travel	170	2,500	1854.99
Meals	175	500	666.68
Employee Education & Training	176	1,000	\$225.00
Insurance - General	180	17,421	13232.00
Photo Copy Expense	204	2,000	3289.94
Printing, Books, Subscriptions	205	500	172.00
Dues	207	1,500	\$1,048.48
Special Events	245	2,500	\$3,150.00
Adaptive Program	266	8,500	\$9,288.19
Capital Outlay	331	132,496	\$14,785.00

Account Total		1,552,197	1,274,977
FUNCTION	OBJECT	2023-2024	PRIOR YEAR
MAINTENANCE & GROUNDS (66021)	NUMBER	BUDGET	UNAUDITED
Chemicals	120	6,000	4327.20
Gas & Oil	122	25,000	\$23,358.29
Medical Supplies	125	250	0.00
Small Tools	127	3,500	\$2,777.64
Building and Grounds	141	30,000	\$39,208.55
Vehicle Repair	144	25,000	\$14,793.18
Machine & Equipment Repair	146	10,000	\$9,176.64
Uniforms	203	6,000	\$4,937.97

Account Total		105,750	98,579
	OBJECT	2023-2024	PRIOR YEAR
SWIMMING/TENNIS FACILITIES(66022)	NUMBER	BUDGET	UNAUDITED
Salaries-Parttime	100	30,000	\$27,918.87
Chemicals	120	5,000	\$5,231.46
Buildings and Grounds	141	12,500	\$14,790.58
Pool Concession Supplies	247	1,500	\$2,425.99
Tournament Expenses	284	500	\$0.00

Account Total		49,500	50,367
ATHLETIC DIVISION (66023)			
Building and Grounds	141	120,000	\$143,373.09
Batting Cages	221	0	\$0.00
Splashpad Concessions	222	2,500	\$993.06
Football	223	20,000	\$15,237.24
Football Referees	224	2,500	\$0.00
Splashpad Expenses	225	5,000	\$9,202.04
Special Events	245	16,500	\$34,508.28
Youth Baseball Supplies	248	25,000	\$25,822.19
Baseball Umpires	249	20,000	\$17,111.20
Youth Basketball Supplies	250	11,500	\$14,059.72
Basketball Officials	270	17,500	\$17,615.00
Youth Soccer Supplies	271	7,000	\$6,738.86
Soccer Officials	272	3,000	\$3,640.00
Girls Softball Supplies	273	5,000	\$5,193.00
Softball Umpires	275	3,500	\$4,530.00
Volleyball	276	2,500	\$3,968.00
Gattman Concessions	279	5,000	\$23,443.30
Sportsplex Concessions	283	20,000	\$23,737.00
Tournament Expenses	284	5,000	\$4,003.46
Karate	292	500	\$0.00
Webster Concessions	293	0	\$0.00
Airport Concessions	294	20,000	\$18,254.70

Flag Football Supplies	313	6,000	\$0.00
Flag Football Officials	314	5,000	\$3,690.00
Tennis Lessons	345	0	\$0.00
Volleyball Officials	347	1,500	\$0.00
Track and Field	348	500	\$360.94
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Account Total		325,000	375,481
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Total Recreation Expenditures		2,032,447	1,799,404
FUNCTION	OBJECT	2023-2024	PRIOR YEAR
GOLF COURSE OPERATIONS (66026)	NUMBER	BUDGET	UNAUDITED
Salaries-Parttime	100	250,000	\$253,467.74
Salaries	101	371,948	\$327,865.09
Retirement	105	57,430	\$52,073.29
Employee's Insurance	106	92,312	\$89,239.76
Worker's Compensation	107	7,610	\$6,435.23
Vacation Sold	110	9,700	\$4,467.60
Consultant Services	115	1,500	\$0.00
Janitorial	116	7,200	\$6,010.00
Data Processing	119	12,818	\$12,030.95
Chemicals	120	90,000	\$86,857.83
Office Supplies	121	850	\$423.53
Gas & Oil	122	25,000	\$22,783.56
Small Tools	127	3,000	\$2,737.40
Miscellaneous	129	6,200	\$6,396.47
Buildings & Grounds	141	90,000	\$50,352.56
Driving Range Equipment & Supplies	143	8,500	\$24,541.18
Vehicle Repair	144	4,000	\$1,687.38
Machine & Equipment Repair	146	46,000	\$45,039.27
Utilities	152	88,000	\$78,991.75
Cable TV	154	5,000	\$0.00
Telephone	161	7,320	\$7,251.14
Advertising	163	5,000	\$6,868.40

Travel	170	2,500	\$1,655.54
Employee Education & Training	176	1,000	\$650.00
Insurance - General	180	19,633	\$22,839.46
19th Hole Concession Supplies	197	52,000	\$56,732.62
Uniforms	203	6,000	\$2,935.36
Photocopy Expense	204	1,000	\$529.52
Printing, Books, Subscriptions	205	2,000	\$1,590.80
Dues	207	3,800	\$2,198.47
Contractual Services	208	59,000	\$57,203.29
Transaction Fees	212	18,000	\$17,149.44
Capital Outlay	331	69,411	\$31,074.55
Pro Shop Merchandise	335	68,000	\$99,129.88
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Account Total		1,491,732	1,379,209
	OBJECT	2023-2024	PRIOR YEAR
SENIOR CITIZENS (66025)	NUMBER	BUDGET	UNAUDITED
Salaries	101	87,444	\$78,440.70
Retirement	105	10,449	\$9,052.43
Employee's Insurance	106	15,133	\$15,340.18
Workman's Compensation	107	1,709	\$1,303.18
Vacation Sold	110	500	\$0.00
Janitorial	116	3,100	\$2,922.14
Data Processing	119	2,400	\$3,056.10
Office Supplies	121	1,100	\$161.13
Gas & Oil	122	5,500	\$5,523.39
Miscellaneous	129	1,500	\$9,100.44
Buildings & Grounds	141	15,000	\$15,518.31
Vehicle Repair	144	2,500	\$2,042.77
Utilities	152	22,500	\$11,285.73
Cable TV	154	1,900	\$0.00
Travel	170	500	\$0.00
Insurance - General	180	778	\$778.00
Photo Copy Expense	204	3,500	\$3,328.38

Printing, Books, Subscriptions	205	650	\$199.00
Area Agency On Aging	244	4,850	\$4,850.00
Special Events	245	3,000	\$0.00
Wellness Activities	328	7,000	\$6,365.00
Arts & Crafts	340	3,700	\$655.51
Ceramics	342	1,800	\$1,172.61
		-----	-----
Account Total		196,513	171,095
	OBJECT	2023-2024	PRIOR YEAR
LIBRARIES (66030)	NUMBER	BUDGET	UNAUDITED
Salaries-Parttime	100	100,000	\$88,305.87
Salaries	101	225,929	\$199,655.97
Retirement	105	41,002	\$31,554.17
Employee's Insurance	106	94,271	\$73,237.09
Worker's Compensation	107	8,773	\$5,943.28
Vacation Sold	110	5,000	\$3,080.40
Janitorial	116	9,000	\$5,368.25
Data Processing	119	46,000	\$33,913.37
Office Supplies	121	8,000	\$6,093.27
Gas & Oil	122	700	\$402.90
Miscellaneous	129	6,000	\$5,637.38
Buildings & Grounds	141	41,000	\$22,786.38
Vehicle Repair	144	2,000	\$1,735.73
Utilities	152	32,000	\$18,731.95
Cable TV	154	1,075	\$0.00
Postage	162	1,200	\$406.98
Travel	170	2,000	\$0.00
Education & Training	176	3,000	\$299.00
Insurance - General	180	3,717	\$5,314.00
Children's/Youth Programs	184	20,000	\$16,685.70
Photo Copy Expense	204	5,000	\$4,847.85
Printing, Books, Subscriptions	205	125,000	\$143,480.08
Capital Outlay	331	56,728	
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Account To		837,395	667,480
FUNCTION	OBJECT	2023-2024	PRIOR YEAR
SPECIAL EVENTS (66040)	NUMBER	BUDGET	UNAUDITED
Christmas Parade	311	5,000	

Account Total		5,000	
BOARD OF EDUCATION (67010)			
Education Foundation	226	2,000	
Education	235	1,560,030	

Account Total		1,562,030	
DEBT SERVICE (67020)			
Principal	217	42,015	
Interest	218	13,309	

Account Total		55,325	
TRANSFERS (68000)			
Transfer to Debt Service	506	2,301,678	
Transfer to 1/2 Cent Sales Tax Acct.	508	2,356,321	

Account Total		4,657,999	

GRAND TOTAL EXPENDITURES		30,125,525	
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CITY OF MUSCLE SHOALS, ALABAMA
GENERAL FUND BUDGET

October 1, 2023 - September 30, 2024

2023-2024
BUDGET

ANTICIPATED REVENUES

30,126,700

PROJECTED EXPENDITURES

30,125,525

REVENUES OVER EXPENDITURES

1,175
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This budget includes a 2.50% raise for all full time employees starting at mid year. No new programs included in expenditures. Health insurance benefits budgeted at \$2.7 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.