

CITY OF MUSCLE SHOALS, ALABAMA
GENERAL FUND BUDGET
October 1, 2024 - September 30, 2025

| | |
|----------------------------|-----------------------|
| | 2024-2025 BUDGET |
| ANTICIPATED REVENUES | 31,281,702 |
| PROJECTED EXPENDITURES | 31,280,919 |
| REVENUES OVER EXPENDITURES | ----- 783 ===== |

This budget includes a 2.00% raise for all full time employees starting at mid year. The longevity raise of 3% and 6% is included for the first pay period in October. No new programs included in expenditures. Health insurance benefits budgeted at \$2.8 million. All capitalized equipment (\$5,000 or greater) included in each department budget, see line items #331. Flood control expenditures selected for payment from the Half-cent Fund.

| CITY OF MUSCLE SHOALS, ALABAMA | | |
|--------------------------------|----------|------------|
| 2024-2025 GENERAL FUND BUDGET | | |
| ANTICIPATED REVENUES | | |
| | | 2024-2025 |
| LOCAL TAXES | CODE NO. | BUDGET |
| Ad Valorem Taxes | 40010 | 1,500,000 |
| Ad Valorem-Personal Property | 40011 | 275,000 |
| Sales & Use Tax (Note 1) | 40020 | 20,118,000 |
| Alc. Beverage Tax | 40060 | 400,000 |
| Rental Tax-Personal Prop. | 40061 | 257,000 |
| Lodging Tax | 40070 | 115,000 |
| Tax Equivalent (Electric Bd) | 40080 | 1,035,500 |
| Gasoline Tax (Local) | 40100 | 540,000 |
| Tobacco Tax | 40110 | 90,000 |
| | | ----- |
| Total Taxes | | 24,330,500 |
| | | |
| LICENSE AND PERMITS | | |
| Business License (City) | 42010 | 1,556,147 |
| Building Permits | 42510 | 140,000 |
| | | ----- |
| Total License & Permit | | 1,696,147 |

| | | |
|-----------------------------|----------|-----------|
| | | 2024-2025 |
| RECREATION REVENUES | CODE NO. | BUDGET |
| Splashpad Concessions | 43273 | 5,000 |
| Batting Cage Revenue | 43274 | 0 |
| Football | 43275 | 25,000 |
| Flag Football | 43276 | 10,000 |
| Airport Concessions | 43277 | 35,000 |
| Webster Concessions | 43278 | 3,000 |
| Karate | 43279 | 2,000 |
| Pool Receipts | 43280 | 25,000 |
| Pool Concessions | 43281 | 2,500 |
| Gattman Concessions | 43283 | 25,000 |
| Youth Basketball | 43284 | 20,000 |
| Youth Soccer | 43285 | 15,000 |
| Youth Baseball | 43286 | 17,000 |
| Girls Softball | 43287 | 10,000 |
| Special Events | 43291 | 30,000 |
| Volleyball | 43293 | 5,000 |
| Facilities Rental | 43294 | 35,000 |
| Vending & Games | 43295 | 100 |
| Miscellaneous Revenue | 43296 | 2,500 |
| Sportsplex Concessions | 43298 | 0 |
| Tournament Revenues | 43299 | 20,000 |
| Tennis Lessons | 43306 | 5,000 |
| Tennis Guest Fees | 43318 | 3,000 |
| Tennis Passes | 43320 | 10,000 |
| Track and Field | 43324 | 5,000 |
| | | ----- |
| Total Recreation Revenues | | 310,100 |
| | | |
| | | |
| | | 2024-2025 |
| CYPRESS LAKES GOLF REVENUES | CODE NO. | BUDGET |
| Dues | 43301 | 320,000 |
| 19th Hole Concessions | 43305 | 115,000 |
| Golf Lessons | 43307 | 5,000 |
| Room Rentals | 43308 | 15,000 |
| Miscellaneous | 43310 | 2,200 |
| Range Tokens | 43311 | 30,000 |
| Cart Rentals | 43312 | 230,000 |
| Green Fees | 43313 | 330,000 |
| Merchandise Sales | 43314 | 130,000 |
| Golf Club Rental | 43315 | 1,600 |
| Tips - 19th hole | 43322 | 10,000 |
| Golf Tournament Revenues | 43323 | 50,000 |
| | | ----- |
| Total Cypress Lakes Revenue | | 1,238,800 |

| | | |
|-----------------------------------|-----------------|---------------|
| | | 2024-2025 |
| MISCELLANEOUS REVENUES | CODE NO. | BUDGET |
| Interest Earnings | 45010 | 140,000 |
| Lease Payment (Zaxby's) | 45012 | 7,000 |
| Insurance Refund | 45013 | 0 |
| Donations | 45019 | 0 |
| Special Event Revenue | 45021 | 0 |
| Sale of St. Materials | 45130 | 2,000 |
| Sale of City Equipment | 45140 | |
| Walmart Foundation Grant (Fire) | 46600 | |
| North Alabama Gas District | 45800 | 421,000 |
| Miscellaneous Revenue | 45900 | 1,800 |
| Christmas Parade | 45960 | 5,000 |
| Cash Short & Over - Cypress Lakes | 45930 | 100 |
| | | ----- |
| Total Miscellaneous Revenue | | 576,900 |
| | | 2024-2025 |
| FEDERAL REVENUES | CODE NO. | BUDGET |
| FEMA Grant | 46110 | 0 |
| TVA in Lieu of Tax | 46400 | 764,514 |
| EMA Disaster Funds | 48154 | |
| CARES Funding | 48158 | |
| NACOLG Traffic Grant | 48174 | |
| | | ----- |
| Total Federal Revenue | | 764,514 |
| | | |
| CHARGES FOR SERVICE | | |
| Street Cutting | 47050 | 6,000 |
| Gas Inspection Fees | 47060 | 2,106 |
| Mechanical Permits | 47065 | 2,000 |
| Electric Inspection Fees | 47070 | 12,000 |
| Plumbing Inspection Fees | 47080 | 6,500 |
| Photo Copy Service | 47090 | 3,000 |
| Fire Protection | 47100 | |
| Garbage Fees | 47110 | 1,396,507 |
| Fire Training Center | 47120 | 25,450 |
| Radio Operator Service | 47250 | |
| | | ----- |
| Total Charges For Service | | 1,453,563 |

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|--------------------------------------|----------|------------|
| | | 2024-2025 |
| STATE REVENUES | CODE NO. | BUDGET |
| | | |
| Colbert County Commission | 48155 | |
| State EMA Grant | 48185 | |
| State Auto License | 48130 | 8,600 |
| ABC Board | 48140 | 51,956 |
| Financial Institution Taxes | 48150 | 400,000 |
| | | ----- |
| Total State Revenues | | 460,556 |
| | | |
| LIBRARY REVENUES | | 2024-2025 |
| | | BUDGET |
| State Aid | 49100 | 25,622 |
| State Library Grant | 49230 | |
| County Appropriation | 49300 | 3,000 |
| Fines | 49400 | 4,700 |
| Miscellaneous | 49500 | 11,000 |
| | | ----- |
| Total Library Revenues | | 44,322 |
| | | |
| INTERGOVERNMENTAL TRANSFER | | |
| | | |
| Transfer from Municipal Court Fund | 55355 | 290,500 |
| Transfer from Defensive Driving Fund | 55356 | 98,000 |
| Transfer from Area Agency | 55360 | 7,800 |
| Colbert County Commission | 55365 | 0 |
| | | ----- |
| Total Intergovernmental Transfers | | 396,300 |
| | | ----- |
| GRAND TOTAL REVENUES | | 31,271,702 |
| | | ===== |

| CITY OF MUSCLE SHOALS, ALABAMA | | | |
|--------------------------------|--------|-----------|--------------|
| 2024-2025 FISCAL YEAR BUDGET | | | |
| EXPENDITURES AND TRANSFERS | | | |
| FUNCTION | OBJECT | 2024-2025 | PRIOR YEAR |
| MAYOR & CITY COUNCIL (60020) | NUMBER | BUDGET | UNAUDITED |
| Salaries - Regular | 101 | 131,922 | 129,806 |
| Retirement | 105 | 12,796 | 12,495 |
| Employee's Insurance | 106 | 17,316 | 14,315 |
| Workman's Compensation | 107 | 200 | 197 |
| Consultant Services | 115 | 52,800 | 1,175 |
| Data Processing | 119 | 3,900 | 913 |
| Gas & Oil | 122 | 3,000 | 2,263 |
| Annual Paving project | 123 | 300,000 | 463,907 |
| Miscellaneous | 129 | 3,200 | 2,022 |
| Vehicle Repair | 144 | 1,300 | 638 |
| Advertising | 163 | 30,000 | 30,170 |
| Travel | 170 | 28,000 | 20,907 |
| Employee Education & Training | 176 | 10,000 | 10,092 |
| Meals | 175 | 1,000 | 880 |
| Insurance - General | 180 | 30,974 | 29,944 |
| Dues | 207 | 19,500 | 18,438 |
| | | ----- | ----- |
| Account Total | | 645,908 | \$738,162.53 |

| | OBJECT | 2024-2025 | PRIOR YEAR |
|--------------------------------|--------|-----------|----------------|
| CITY CLERK (60030) | NUMBER | BUDGET | UNAUDITED |
| Salaries - Regular | 101 | 751,146 | 661,059 |
| Retirement | 105 | 95,245 | 81,862 |
| Employee's Insurance | 106 | 183,111 | 195,280 |
| Workman's Compensation | 107 | 2,020 | 2,014 |
| Vacation Sold | 110 | 39,438 | 9,197 |
| Auditing Services | 112 | 61,700 | 46,850 |
| Consultant Services | 115 | 175,000 | 277,213 |
| Janitorial | 116 | 4,500 | 3,404 |
| Data Processing | 119 | 90,000 | 77,538 |
| Office Supplies | 121 | 5,000 | 2,247 |
| Gas & Oil | 122 | 3,600 | 4,146 |
| Miscellaneous | 129 | 6,000 | 6,039 |
| Buildings & Grounds | 141 | 97,000 | 62,487 |
| Vehicle Repair | 144 | 2,500 | 2,000 |
| Postage | 162 | 20,000 | 15,196 |
| Advertising | 163 | 2,200 | -89 |
| Recording Fees | 165 | 500 | 485 |
| Travel | 170 | 20,000 | 6,231 |
| Drug/Alcohol Testing | 173 | 7,150 | 2,165 |
| Meals | 175 | 500 | 572 |
| Employee Education & Training | 176 | 7,000 | 5,672 |
| Insurance - General | 180 | 29,113 | 47,959 |
| Uniforms | 203 | 1,300 | |
| Photo Copy Expense | 204 | 9,500 | 7,017 |
| Printing, Books, Subscriptions | 205 | 7,500 | 7,119 |
| Dues | 207 | 2,500 | 565 |
| Election Expense | 251 | 40,000 | 1,989 |
| Capital Outlay | 331 | 0 | 30,038 |
| Amphitheater | 344 | 5,000 | 8,362 |
| Trustee Fees | 415 | 19,000 | 18,384 |
| | | ----- | ----- |
| Account Total | | 1,687,523 | \$1,583,000.71 |

| | OBJECT | 2024-2025 | PRIOR YEAR |
|-----------------------------|--------|-----------|--------------|
| CIVIL SERVICE BOARD (60035) | NUMBER | BUDGET | UNAUDITED |
| Salaries | 101 | 18,000 | 18,000 |
| Legal Services | 111 | 500 | 500 |
| Meals | 175 | 500 | 209 |
| | | ----- | ----- |
| Account Total | | 19,000 | \$18,708.91 |
| | | | |
| FUNCTION | OBJECT | 2024-2025 | PRIOR YEAR |
| LEGAL SERVICES (60200) | NUMBER | BUDGET | UNAUDITED |
| Salaries-City Attorney | 098 | 10,500 | 9,000 |
| Legal Services | 111 | 35,000 | 30,860 |
| | | ----- | ----- |
| Account Total | | 45,500 | \$39,859.52 |
| | | | |
| CITY BUILDINGS (60500) | | | |
| Workman's Compensation | 107 | 8,567 | 1,133 |
| Lawn Maintenance | 132 | 41,120 | 33,540 |
| Buildings & Grounds | 141 | 40,000 | 23,297 |
| Utilities | 152 | 170,000 | 150,102 |
| Early Warning System | 153 | 4,000 | 2,990 |
| Insurance - General | 180 | 97,489 | 74,392 |
| | | ----- | ----- |
| Account Total | | 361,176 | \$285,453.00 |
| | | | |
| COMMUNICATIONS (60550) | | | |
| Telephone | 161 | 110,000 | 99,057 |
| Radio | 164 | 15,500 | 13,075 |
| | | ----- | ----- |
| Account Total | | 125,500 | \$112,131.08 |
| | | | |
| PAYROLL TAX EXPENSE (60600) | | | |
| FICA | 104 | 850,730 | 668,364 |
| Unemployment Compensation | 108 | 6,000 | 0 |
| | | ----- | ----- |
| Account Total | | 856,730 | \$668,363.88 |

| | OBJECT | 2024-2025 | PRIOR YEAR |
|---|--------|-----------|------------|
| POLICE DEPARTMENT (61010) | NUMBER | | UNAUDITED |
| Holiday Pay | 099 | 151,835 | 95,448 |
| Salaries | 101 | 2,854,938 | 2,554,338 |
| Overtime | 102 | 115,000 | 137,502 |
| Retirement | 105 | 403,337 | 355,365 |
| Employee's Insurance | 106 | 909,128 | 798,882 |
| Workman's Compensation | 107 | 46,800 | 46,373 |
| Vacation Sold | 110 | 77,274 | 56,510 |
| Janitorial | 116 | 14,000 | 10,931 |
| Data Processing | 119 | 222,817 | 203,425 |
| Office Supplies | 121 | 13,000 | 15,951 |
| Gas & Oil | 122 | 143,000 | 133,882 |
| Miscellaneous | 129 | 6,000 | 6,525 |
| Canine Expense | 137 | 6,000 | 2,743 |
| DARE Program | 139 | 5,000 | 3,703 |
| Jail Expense | 140 | 20,000 | 22,986 |
| Buildings & Grounds | 141 | 31,453 | 24,000 |
| Vehicle Repair | 144 | 120,000 | 141,991 |
| Cable TV | 154 | 2,450 | 2,656 |
| Public Safety Equipment | 166 | 198,403 | 165,241 |
| Employment Screening | 168 | 10,000 | 9,797 |
| Travel | 170 | 20,000 | 22,776 |
| Employee Education & Training | 176 | 47,500 | 42,847 |
| Insurance - General | 180 | 117,876 | 93,743 |
| Uniforms | 203 | 60,000 | 57,629 |
| Photo Copy Expense | 204 | 6,000 | 5,714 |
| Printing, Books, Subscriptions | 205 | 5,200 | 5,404 |
| Dues | 207 | 2,200 | 1,190 |
| Care of Prisoners | 216 | 20,000 | 24,105 |
| Police Tactical Team | 219 | 22,261 | 15,042 |
| Training Facility | 220 | 10,870 | 10,627 |
| Colbert Drug Task Force | 240 | 10,000 | 0 |
| Special Events | 245 | 7,000 | 8,602 |
| Salary/Benefit Reimbursement (Bd. of Education) | 263 | -243,000 | -114,893 |
| Capital Outlay | 331 | 248,380 | 184,723 |
| | | | ----- |
| Account Total | | 5,684,721 | 5,145,757 |

| FUNCTION | OBJECT | | 2023-2024 |
|--------------------------------|--------|---------|--------------|
| MUNICIPAL COURT (61012) | NUMBER | | BUDGET |
| Salaries | 101 | 93,775 | 86,556 |
| Retirement | 105 | 12,964 | 11,246 |
| Employee's Insurance | 106 | 45,080 | 42,605 |
| Workman's Compensation | 107 | 400 | 259 |
| Vacation Sold | 110 | 0 | 1,752 |
| Municipal Judge | 118 | 15,500 | 14,619 |
| Data Processing | 119 | 5,300 | 2,375 |
| Office Supplies | 121 | 1,000 | 548 |
| Miscellaneous | 129 | 500 | 854 |
| Municipal Prosecutor | 142 | 11,100 | 9,600 |
| Employee Education & Training | 176 | 1,500 | 0 |
| Photo Copy Expense | 204 | 2,500 | 575 |
| Printing, Books, Subscriptions | 205 | 600 | 758 |
| Dues | 207 | 100 | 0 |
| | | ----- | ----- |
| Account Total | | 190,319 | \$171,746.92 |

| | OBJECT | 2024-2025 | PRIOR YEAR |
|--------------------------------|--------|-----------|----------------|
| FIRE DEPARTMENT (61020) | NUMBER | BUDGET | UNAUDITED |
| Holiday Pay | 099 | 78,079 | 66,573 |
| Salaries | 101 | 2,349,957 | 1,942,049 |
| Overtime | 102 | 321,648 | 94,376 |
| Retirement | 105 | 318,934 | 265,320 |
| Employee's Insurance | 106 | 729,649 | 556,849 |
| Workman's Compensation | 107 | 38,000 | 37,990 |
| Vacation Sold | 110 | 35,000 | 26,125 |
| Janitorial | 116 | 4,700 | 5,316 |
| Data Processing | 119 | 37,000 | 45,041 |
| Chemicals | 120 | 3,000 | 2,139 |
| Office Supplies | 121 | 1,000 | 1,191 |
| Gas & Oil | 122 | 31,420 | 31,210 |
| Medical Supplies | 125 | 4,000 | 16,280 |
| Small Tools | 127 | 2,500 | 4,202 |
| Miscellaneous | 129 | 2,600 | 3,178 |
| Fire Prevention | 138 | 2,750 | 13,805 |
| Buildings & Grounds | 141 | 36,000 | 109,224 |
| Vehicle Repair | 144 | 57,000 | 69,558 |
| Tire Repair | 145 | 5,000 | 8,368 |
| Equipment Repair | 146 | 10,800 | 18,418 |
| Cable TV | 154 | 6,900 | 5,717 |
| Public Safety Equipment | 166 | 10,000 | 6,027 |
| Travel | 170 | 6,500 | 4,077 |
| Employee Education & Training | 176 | 15,000 | 16,606 |
| Insurance - General | 180 | 31,003 | 32,408 |
| Uniforms | 203 | 52,000 | 55,822 |
| Printing, Books, Subscriptions | 205 | 3,000 | 3,012 |
| Dues | 207 | 1,800 | 700 |
| Training Center | 220 | 20,000 | 24,612 |
| Capital Outlay | 331 | 56,539 | 52,647 |
| | | ----- | ----- |
| Account Total | | 4,271,778 | \$3,518,839.80 |

| FUNCTION | OBJECT | 2024-2025 | PRIOR YEAR |
|-------------------------------|--------|-----------|----------------|
| STREET DEPARTMENT (62020) | NUMBER | BUDGET | UNAUDITED |
| Salaries | 101 | 830,177 | 798,533 |
| Overtime | 102 | 10,000 | 1,874 |
| Retirement | 105 | 111,643 | 105,579 |
| Employee's Insurance | 106 | 319,482 | 339,149 |
| Workman's Compensation | 107 | 42,400 | 41,814 |
| Vacation Sold | 110 | 42,307 | 25,595 |
| Data Processing | 119 | 7,500 | 7,852 |
| Chemicals | 120 | 10,000 | 6,318 |
| Office Supplies | 121 | 2,500 | 1,784 |
| Gas & Oil | 122 | 60,000 | 41,709 |
| Road Building | 123 | 27,000 | 27,747 |
| Street Materials Sold | 124 | 13,000 | 4,239 |
| Medical Supplies | 125 | 350 | 0 |
| Small Tools | 127 | 12,000 | 8,481 |
| Street Signs | 128 | 8,500 | 6,943 |
| Miscellaneous | 129 | 6,500 | 2,283 |
| Safety Supplies | 130 | 9,500 | 4,167 |
| Buildings & Grounds | 141 | 50,000 | 25,317 |
| Vehicle Repair | 144 | 38,000 | 38,625 |
| Tire Repair | 145 | 25,000 | 8,463 |
| Machinery Repair | 146 | 40,000 | 34,542 |
| Storm Drainage | 149 | 50,000 | 45,160 |
| Cable TV | 154 | 265 | 233 |
| Travel | 170 | 1,500 | 0 |
| Meals | 175 | 500 | 295 |
| Employee Education & Training | 176 | 1,000 | 284 |
| Insurance - General | 180 | 59,821 | 57,288 |
| Uniforms | 203 | 8,500 | 6,261 |
| Photo Copy Expense | 204 | 300 | 170 |
| Tree Services | 209 | 12,000 | 6,400 |
| Pedestrian Overpass | 210 | 6,000 | 5,762 |
| Sidewalk Repair | 211 | 4,000 | 219 |
| | | ----- | ----- |
| Account Total | | 1,809,745 | \$1,653,087.44 |
| | OBJECT | 2024-2025 | PRIOR YEAR |
| CITY ENGINEER (62030) | NUMBER | BUDGET | UNAUDITED |
| Engineering Services | 114 | 370,000 | 258,321 |
| | | ----- | ----- |
| Account Total | | 370,000 | \$258,321.00 |

| | | | |
|-------------------------------|--------|-----------|--------------|
| STORM DRAINAGE (62040) | | | |
| Salaries | 101 | 352,418 | 300,939 |
| Overtime | 102 | 10,000 | 13,148 |
| Retirement | 105 | 49,750 | 41,604 |
| Employee's Insurance | 106 | 113,288 | 73,882 |
| Worker's Compensation | 107 | 3,000 | 2,976 |
| Vacation Sold | 110 | 12,000 | 2,459 |
| Janitorial | 116 | 2,400 | 1,209 |
| Data Processing | 119 | 3,550 | 2,733 |
| Chemicals | 120 | 44,660 | 33,650 |
| Gas & Oil | 122 | 25,000 | 24,810 |
| Small Tools | 127 | 5,500 | 4,797 |
| Miscellaneous | 129 | 2,500 | 3,428 |
| Buildings & Grounds | 141 | 3,100 | 5,736 |
| Vehicle Repair | 144 | 7,650 | 8,282 |
| Tire Repair | 145 | 8,200 | 6,795 |
| Machinery & Equipment Repair | 146 | 18,000 | 19,942 |
| Retention Ponds | 148 | 48,000 | 39,251 |
| Cable TV | 154 | 1,750 | 37,917 |
| Utilities | 152 | 40,000 | 1,786 |
| Program/Review Fees | 157 | 1,400 | 0 |
| Travel | 170 | 2,000 | 1,605 |
| Meals | 175 | 200 | 41 |
| Employee Education & Training | 176 | 850 | 210 |
| Insurance - General | 180 | 14,535 | 12,379 |
| Levee Maintenance | 192 | 7,000 | 915 |
| Uniforms | 203 | 3,300 | 3,959 |
| Capital Outlay | 331 | 49,812 | 127,082 |
| | | ----- | ----- |
| Account Total | | 829,862 | \$771,535.70 |
| | | | |
| FUNCTION | OBJECT | 2024-2025 | PRIOR YEAR |
| STREET LIGHTING (62050) | NUMBER | BUDGET | UNAUDITED |
| | | | |
| Utilities | 152 | 625,000 | 603,038 |
| | | ----- | ----- |
| Account Total | | 625,000 | \$603,037.75 |

| | OBJECT | 2024-2025 | PRIOR YEAR |
|----------------------------------|--------|-----------|----------------|
| SANITATION DEPARTMENT (63020) | NUMBER | BUDGET | UNAUDITED |
| Salaries | 101 | 1,043,503 | 816,419 |
| Overtime | 102 | 10,000 | 4,247 |
| Retirement | 105 | 135,990 | 108,246 |
| Employee's Insurance | 106 | 345,896 | 313,348 |
| Workman's Compensation | 107 | 42,100 | 42,057 |
| Vacation Sold | 110 | 46,346 | 8,131 |
| Landfill Services | 117 | 400,000 | 512,593 |
| Chemicals | 120 | 12,000 | 8,408 |
| Office Supplies | 121 | 2,750 | 2,240 |
| Gas & Oil | 122 | 120,000 | 100,767 |
| Medical Supplies | 125 | 350 | 360 |
| Small Tools | 127 | 7,000 | 5,435 |
| Miscellaneous | 129 | 4,000 | 1,936 |
| Safety Equipment | 130 | 7,000 | 5,904 |
| Vehicle Repair | 144 | 75,000 | 51,326 |
| Tire Repair | 145 | 32,000 | 25,301 |
| Machinery Repair | 146 | 85,000 | 75,157 |
| Travel | 170 | 1,000 | 0 |
| Employee Education & Training | 176 | 1,000 | 30 |
| Trash Containers | 179 | 88,000 | 104,674 |
| Insurance - General | 180 | 31,035 | 28,288 |
| Uniforms | 203 | 9,500 | 8,068 |
| Photo Copy Expense | 204 | 1,500 | 1,750 |
| Printing, Books, Subscriptions | 205 | 3,000 | 1,148 |
| Dues | 207 | 1,000 | 305 |
| Capital Outlay | 331 | 98,000 | 58,734 |
| | | ----- | ----- |
| Account Total | | 2,602,970 | \$2,284,872.98 |
| | | | |
| CONTRACTURAL OBLIGATIONS (65000) | | | |
| | | | |
| Colbert Co. Animal Control | 231 | 106,649 | 105,131 |
| Colbert Co. Emergency Management | 237 | 13,578 | 13,578 |
| M.S. Airport Authority | 238 | 9,375 | 9,375 |
| Hazardous Material Team | 257 | 2,500 | 2,500 |
| | | ----- | ----- |
| Account Total | | 132,102 | \$130,584.40 |

| | OBJECT | 2024-2025 | PRIOR YEAR |
|--|--------|-----------|--------------|
| APPROPRIATIONS (65010) | NUMBER | BUDGET | UNAUDITED |
| Riverbend Mental Health* | 230 | 10,000 | \$10,000.00 |
| Colbert County Health Dept.* | 232 | 7,000 | \$7,000.00 |
| Easter Seals Rehabilitation Center* | 233 | 7,000 | \$7,000.00 |
| The Caring Place | 236 | 3,000 | \$3,000.00 |
| Safeplace Inc.* | 242 | 2,000 | \$2,000.00 |
| Colbert-Lauderdale Attention Home* | 243 | 1,000 | \$1,000.00 |
| Meals On Wheels* | 255 | 3,000 | \$3,000.00 |
| The Arc | 256 | 2,500 | \$2,500.00 |
| Colbert County Tourism Board* | 258 | 43333 | \$47,323.83 |
| I.M. Alliance* (M. L. King Scholarship & Drug Prog | 285 | 2,000 | \$2,000.00 |
| Shoals Area C.O.A.R.M.M.* | 287 | 1,500 | \$1,500.00 |
| Shoals Chamber of Commerce | 290 | 7,500 | \$7,500.00 |
| Cerebral Palsy Center* | 291 | 1,500 | \$1,500.00 |
| NACOLG Transit Program* | 296 | 5,000 | \$5,000.00 |
| SenioRx Program (NACOLG)* | 298 | 2,500 | \$2,500.00 |
| Mainstream Development Corporation* | 306 | 1,000 | \$1,000.00 |
| Scope 310 Authority-Dept. of MHMR* | 307 | 1,000 | \$1,000.00 |
| Community Action* | 308 | 1,000 | \$1,000.00 |
| Shoals Entrepreneurial Center* | 316 | 5,000 | \$5,000.00 |
| Keep the Shoals Beautiful* | 317 | 2,500 | \$2,500.00 |
| Fame Girls Ranch* | 349 | 1,000 | \$1,000.00 |
| Cramer Children's Center* | 322 | 1,000 | \$1,000.00 |
| Colbert County DHR* | 325 | 1,000 | \$1,000.00 |
| CASA* | 338 | 1,000 | \$1,000.00 |
| Shoals Scholar Dollars* | 339 | 1,000 | \$1,000.00 |
| University of North Alabama | 350 | 10,000 | |
| *Agencies required to complete appropriations contract | | ----- | ----- |
| Account Total | | 124,333 | \$118,323.83 |

| | | | |
|---------------------------------|--------|-----------|------------|
| RECREATION DEPARTMENT: | OBJECT | 2024-2025 | PRIOR YEAR |
| ADMINISTRATIVE DIVISION (66020) | NUMBER | BUDGET | UNAUDITED |
| Salaries - Part Time | 100 | 150,000 | 159,827 |
| Salaries - Regular | 101 | 692,449 | 526,065 |
| Overtime | 102 | 0 | 0 |
| Retirement | 105 | 91,298 | 75,795 |
| Employee's Insurance | 106 | 220,058 | 178,532 |
| Workman's Compensation | 107 | 10,300 | 10,208 |
| Vacation Sold | 110 | 20,024 | 13,165 |
| Janitorial | 116 | 10,000 | 9,590 |
| Data Processing | 119 | 25,500 | 14,834 |
| Office Supplies | 121 | 2,500 | 1,786 |
| Medical Supplies | 125 | 250 | 0 |
| Miscellaneous | 129 | 2,500 | 2,233 |
| Buildings & Grounds | 141 | 30,000 | 53,768 |
| Machine & Equipment Repair | 146 | 1,500 | 0 |
| Utilities | 152 | 215,000 | 197,471 |
| Cable TV | 154 | 1,700 | 1,520 |
| Advertising | 163 | 500 | 90 |
| Travel | 170 | 5,000 | 7,123 |
| Meals | 175 | 500 | 353 |
| Employee Education & Training | 176 | 1,000 | 100 |
| Insurance - General | 180 | 16,812 | 17,878 |
| Photo Copy Expense | 204 | 3,000 | 3,316 |
| Printing, Books, Subscriptions | 205 | 500 | 112 |
| Dues | 207 | 1,500 | 1,005 |
| Special Events | 245 | 3,000 | 8,243 |
| Adaptive Program | 266 | 8,500 | 9,623 |
| Capital Outlay | 331 | 125,000 | 147,641 |
| | | ----- | |
| Account Total | | 1,638,391 | 1,440,277 |
| | | | |
| FUNCTION | OBJECT | 2024-2025 | PRIOR YEAR |
| MAINTENANCE & GROUNDS (66021) | NUMBER | BUDGET | UNAUDITED |
| Chemicals | 120 | 8,000 | 8,296 |
| Gas & Oil | 122 | 25,000 | 22,613 |
| Medical Supplies | 125 | 250 | 0 |
| Small Tools | 127 | 3,500 | 3,616 |
| Building and Grounds | 141 | 30,000 | 49,833 |
| Vehicle Repair | 144 | 20,000 | 15,533 |
| Machine & Equipment Repair | 146 | 10,000 | 6,321 |
| Uniforms | 203 | 5,000 | 4,018 |
| | | ----- | |
| Account Total | | 101,750 | 110,230 |

| | OBJECT | 2024-2025 | PRIOR YEAR |
|-----------------------------------|--------|-----------|------------|
| SWIMMING/TENNIS FACILITIES(66022) | NUMBER | BUDGET | UNAUDITED |
| Salaries-Parttime | 100 | 30,000 | 25,797 |
| Chemicals | 120 | 5,000 | 1,669 |
| Buildings and Grounds | 141 | 12,500 | 19,992 |
| Pool Concession Supplies | 247 | 1,500 | 1,563 |
| Tournament Expenses | 284 | 0 | 0 |
| | | ----- | |
| Account Total | | 49,000 | 49,021 |
| ATHLETIC DIVISION (66023) | | | |
| | | | |
| Building and Grounds | 141 | 120,000 | 117,391 |
| Batting Cages | 221 | 0 | 0 |
| Splashpad Concessions | 222 | 2,500 | 2,725 |
| Football | 223 | 20,000 | 24,693 |
| Football Referees | 224 | 2,500 | 0 |
| Splashpad Expenses | 225 | 5,000 | 1,049 |
| Special Events | 245 | 14,500 | 15,885 |
| Youth Baseball Supplies | 248 | 25,000 | 28,059 |
| Baseball Umpires | 249 | 20,000 | 14,357 |
| Youth Basketball Supplies | 250 | 15,000 | 14,104 |
| Basketball Officials | 270 | 18,000 | 17,960 |
| Youth Soccer Supplies | 271 | 7,000 | 6,207 |
| Soccer Officials | 272 | 3,000 | 2,775 |
| Girls Softball Supplies | 273 | 5,500 | 5,457 |
| Softball Umpires | 275 | 6,000 | 8,750 |
| Volleyball | 276 | 2,500 | 1,524 |
| Gattman Concessions | 279 | 30,000 | 14,991 |
| Sportsplex Concessions | 283 | 0 | 16,979 |
| Tournament Expenses | 284 | 5,000 | 3,665 |
| Karate | 292 | 500 | 0 |
| Webster Concessions | 293 | 2,500 | 31 |
| Airport Concessions | 294 | 20,000 | 19,010 |
| Flag Football Supplies | 313 | 6,000 | 6,030 |
| Flag Football Officials | 314 | 5,000 | 4,245 |
| Tennis Lessons | 345 | 0 | 0 |
| Volleyball Officials | 347 | 1,500 | 0 |
| Track and Field | 348 | 2,000 | 1,705 |
| | | ----- | ----- |
| Account Total | | 339,000 | 327,592 |
| | | ----- | ----- |
| Total Recreation Expenditures | | 2,128,141 | 1,927,120 |
| | | | |

| FUNCTION | OBJECT | 2024-2025 | PRIOR YEAR |
|------------------------------------|--------|-----------|------------|
| GOLF COURSE OPERATIONS (66026) | NUMBER | BUDGET | UNAUDITED |
| Salaries-Parttime | 100 | 250,000 | 268,214 |
| Salaries | 101 | 408,245 | 334,604 |
| Retirement | 105 | 56,205 | 46,850 |
| Employee's Insurance | 106 | 126,429 | 95,102 |
| Worker's Compensation | 107 | 7,800 | 7,130 |
| Vacation Sold | 110 | 12,000 | 20,894 |
| Consultant Services | 115 | 1,200 | 0 |
| Janitorial | 116 | 6,200 | 4,254 |
| Data Processing | 119 | 12,818 | 9,218 |
| Chemicals | 120 | 83,000 | 75,200 |
| Office Supplies | 121 | 850 | 890 |
| Gas & Oil | 122 | 28,000 | 25,398 |
| Small Tools | 127 | 3,000 | 1,234 |
| Miscellaneous | 129 | 5,000 | 2,717 |
| Buildings & Grounds | 141 | 100,000 | 101,313 |
| Driving Range Equipment & Supplies | 143 | 8,000 | 7,755 |
| Vehicle Repair | 144 | 4,000 | 3,621 |
| Machine & Equipment Repair | 146 | 46,000 | 32,163 |
| Utilities | 152 | 88,000 | 81,473 |
| Cable TV | 154 | 5,000 | 5,455 |
| Telephone | 161 | 7,320 | 6,559 |
| Advertising | 163 | 4,000 | 3,858 |
| Travel | 170 | 3,500 | 1,889 |
| Employee Education & Training | 176 | 2,000 | 150 |
| Insurance - General | 180 | 19,090 | 23,468 |
| 19th Hole Concession Supplies | 197 | 56,000 | 54,890 |
| Uniforms | 203 | 6,000 | 4,857 |
| Photocopy Expense | 204 | 1,200 | 806 |
| Printing, Books, Subscriptions | 205 | 1,200 | 970 |
| Dues | 207 | 3,000 | 1,990 |
| Contractual Services | 208 | 95,000 | 61,635 |
| Transaction Fees | 212 | 24,500 | 22,319 |
| Special Events | 245 | 1,000 | |
| Capital Outlay | 331 | 47,111 | 66,036 |
| Pro Shop Merchandise | 335 | 75,000 | 142,037 |
| | | ----- | ----- |
| Account Total | | 1,597,668 | 1,514,951 |

| | OBJECT | 2024-2025 | PRIOR YEAR |
|--------------------------------|--------|-----------|------------|
| SENIOR CITIZENS (66025) | NUMBER | BUDGET | UNAUDITED |
| Salaries | 101 | 88,245 | 82,476 |
| Retirement | 105 | 11,295 | 7,426 |
| Employee's Insurance | 106 | 11,271 | 16,389 |
| Workman's Compensation | 107 | 1,400 | 1,303 |
| Vacation Sold | 110 | 789 | 0 |
| Janitorial | 116 | 3,100 | 2,797 |
| Data Processing | 119 | 2,400 | 2,458 |
| Office Supplies | 121 | 1,100 | 135 |
| Gas & Oil | 122 | 5,500 | 4,799 |
| Miscellaneous | 129 | 2,400 | 1,948 |
| Buildings & Grounds | 141 | 23,400 | 15,381 |
| Vehicle Repair | 144 | 2,500 | 3,983 |
| Utilities | 152 | 20,000 | 12,289 |
| Cable TV | 154 | 1,900 | 1,897 |
| Travel | 170 | 500 | 0 |
| Insurance - General | 180 | 968 | 778 |
| Photo Copy Expense | 204 | 3,500 | 3,410 |
| Printing, Books, Subscriptions | 205 | 650 | 619 |
| Area Agency On Aging | 244 | 4,850 | 4,850 |
| Special Events | 245 | 3,000 | 2,922 |
| Wellness Activities | 328 | 7,000 | 6,295 |
| Arts & Crafts | 340 | 3,700 | 1,338 |
| Ceramics | 342 | 2,800 | 1,589 |
| | | ----- | ----- |
| Account Total | | 202,268 | 175,083 |

| | OBJECT | 2024-2025 | PRIOR YEAR |
|---------------------------|--------|-----------|------------|
| LIBRARIES (66030) | NUMBER | BUDGET | UNAUDITED |
| Salaries-Parttime | 100 | 90,000 | 82,156 |
| Salaries | 101 | 237,597 | 212,489 |
| Retirement | 105 | 33,431 | 32,035 |
| Employee's Insurance | 106 | 92,561 | 77,696 |
| Worker's Compensation | 107 | 6,000 | 5,943 |
| Vacation Sold | 110 | 5,000 | 2,423 |
| Janitorial | 116 | 5,000 | 5,001 |
| Data Processing | 119 | 35,000 | 36,923 |
| Office Supplies | 121 | 5,000 | 5,099 |
| Gas & Oil | 122 | 400 | 290 |
| Miscellaneous | 129 | 4,000 | 2,133 |
| Buildings & Grounds | 141 | 23,000 | 20,821 |
| Vehicle Repair | 144 | 2,000 | 505 |
| Utilities | 152 | 23,000 | 19,474 |
| Cable TV | 154 | 1,075 | 1,137 |
| Postage | 162 | 500 | 127 |
| Travel | 170 | 2,000 | 6,003 |
| Education & Training | 176 | 3,000 | 1,040 |
| Insurance - General | 180 | 3,241 | 3,717 |
| Children's/Youth Programs | 184 | 15,000 | 12,728 |
| Digital Media | 194 | 80,000 | |
| Printing/Subscriptions | 195 | 15,000 | |
| Movies/Video Games | 202 | 5,000 | |
| Photo Copy Expense | 204 | 5,000 | 4,574 |
| Books | 205 | 20,000 | 178,282 |
| Capital Outlay | 331 | 5,930 | 55,374 |
| | | ----- | ----- |
| Account Total | | 717,736 | 765,971 |

| 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 | 1,617,440 | |
| | | ----- | |
| Account Total | | 1,619,440 | |
| | | | |
| DEBT SERVICE (67020) | | | |
| Principal | 217 | 46,285 | |
| Interest | 218 | 11,550 | |
| | | ----- | |
| Account Total | | 57,835 | |
| | | | |
| TRANSFERS (68000) | | | |
| Transfer to Debt Service | 506 | 2,214,343 | |
| Transfer to 1/2 Cent Sales Tax Acct. | 508 | 2,356,321 | |
| | | ----- | |
| Account Total | | 4,570,664 | |
| | | | |
| | | ----- | |
| GRAND TOTAL EXPENDITURES | | 31,280,919 | |
| | | ===== | |
| | | | |