

**Oxford Mayor and Council
Special Called Work Session
Wednesday, March 4, 2026 – 8:00 a.m.
City Hall
110 W. Clark St – Oxford GA 30054
A G E N D A**

1. Mayor's Announcements

- Overview of the retreat's purpose
- Key priorities for FY 2027

2. Review and Discussion of Goals for the FY 2027 Operations and Capital Budget:

- Revenue projections and fund trends
- Major operational cost drivers – wages, benefits, insurance, and utilities
- Overview of available capital funding and external grant funds

3. Discussion: FY 2027 Operations Budget Goals:

- Maintaining high-quality municipal services
- Ensuring competitive staffing and operational capacity
- Improving customer service, transparency, and technology use
- Enhancing financial sustainability and maintaining reserves
- Addressing departmental needs (Administration, Police, Streets, Parks, Water/Sewer, Electric)

4. Discussion: FY 2027 Capital Budget Goals

- Prioritizing safety, infrastructure resilience, and regulatory compliance
- Advancing multimodal and pedestrian connectivity
- Continuing park and trail improvements
- Addressing water, sewer, and electric system upgrades
- Setting strategy for long-term capital planning and funding (SPLOST, grants, etc.)

5. Next Steps in the FY 2027 Budget Process

- Milestones and deadlines
- Council review schedule
- Public engagement and communication opportunities

6. Other Business

7. Work Session Meeting Review – Mayor Eady will review all the items discussed during the meeting.

8. Executive Session - An Executive Session could potentially be held for Land Acquisition/Disposition, Addressing Pending or Potential Litigation, and/or Personnel.

*Attachments



Capital Improvement Plan FY 2026 - FY 2030

Capital Budget - July 1, 2026 - June 30, 2027



Mayor David S. Eady

Councilmembers

Jeff Wearing - Erik Oliver
Laura McCanless - George Holt
Mike Ready - Jim Windham

Bill Andrew, City Manager
Vacant , City Clerk/Treasurer
Mark Anglin, Police Chief
Jody Reid, Supervisor of Public Works and Utilities

FY2027 Capital Budget

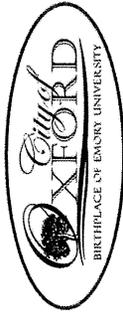
Project Description	FY2026	FY2027	FY2028	FY2029	FY 2030	FY 2031	Six-Year Total	Comments
General	300,000	150,000	150,000	150,000	150,000	-	900,000	
AV System Council Chamber/Courtroom	150,000						150,000	
Land acquisition	150,000	150,000	150,000	150,000	150,000		750,000	Interest earned from GA Fund 1 set aside for land acquisition
Parks, Landscapes, and Recreation	3,917,516	1,250,000	200,000				5,367,516	
Catova Creek Restoration and Greenway Trail	1,027,118						1,027,118	\$900K in Congressional funding
Nature Parks on Giles and Little properties		200,000					200,000	Plan and implement improvements
Coke Street Trail from Watson to Richardson Street		400,000					400,000	Preliminary plan complete; design/engineering and construction remains
2 Trails Project	2,815,398	500,000					3,315,398	\$200k added to original grant amount for contingency cost overruns in original scope cost is a placeholder pending quote
Gazebo for Asbury Street Park								
Asbury St. Park Parking	75,000	150,000					225,000	
Knee Wall for Asbury Street Park	50,000							
Rehabilitation for Cemetery	80,000							
Streets, Drains, Sidewalks, and Street Lamps	1,088,579	1,150,000	1,652,991	50,000	2,122,546	-	5,934,116	
Emory Street Sidewalk Replacement (Post Office to Soule St.)	617,079						617,079	
Street Repairs and Resurfacing (annual schedule)	175,000	700,000	1,602,991		1,072,546		2,850,537	
E. Clark Street Improvements	60,000	50,000	50,000	50,000	50,000		260,000	FY 26 - engineering; FY 27 - construction costs audit and prioritization schedule needed
Stormwater Infrastructure Improvements					1,000,000		1,000,000	Assumes cost-sharing with GDOT and City of Covington
Whatcoat Street Project								
City-Wide Complete Streets Plan and Development	100,000	400,000					500,000	Might be eligible for GDOT funding
5 foot bush hog (replacement for tractor bushhog)	6,500						6,500	
Electric Utility	687,500	120,000	120,000				927,500	
Electric System Improvements	140,000	120,000	120,000				380,000	Annual pole replacement and system upgrades
Smart Meters	300,000						300,000	
Large Bucket Truck	247,500						247,500	
Water and Sewer Utility	655,880	2,775,700	798,000				4,227,580	
Water Line Replacement (CDBG project)	20,000	2,473,700					2,493,700	
Smart Meters	300,000						300,000	
Decommission of transite pipe water line on Wesley Street	50,000						50,000	needs to be taken out of service
Water Line Replacement Godfrey St. (new CDBG project)	100,000	300,000					400,000	engineering in FY 2026, construction in FY 2027
Sewer Easement Rehabilitation Project	80,000						80,000	
Haygood Water/Sewer Line			798,000				798,000	3,990,350 is total estimated cost; \$1,092 m grant
Turkey Creek Sewer Line Rehabilitation Project	105,880						105,880	
TOTAL	6,649,475	5,443,700	2,920,991	200,000	2,272,546	-	17,356,712	

Reconciled Cash Balances as of 1/31/2026	
Capital Projects + Gold Reserve and Money Market	1,051,617
SPI/OST 2023	924,204
Water/Sewer Capital and Money Market	2,264,147
Electric Capital and Money Market	736,493
Georgia Fund 1	2,788,050
Total Local Funds Available	7,764,511
External Sources	3,100,000
Total Funds Available	10,864,511

FY2027
Capital Budget

		FY2026							
Account Number	Project Description	Cost	Capital/Gold Reserve	Georgia Fund 1	Water/Sewer Capital	Electric Capital	SPIOST 2023 Allocations	External Funds	Subtotals
General									
350.1500.117100.000	Land Acquisition	150,000		150,000					300,000
350.1565.542500.001	A/V Upgrades in Council Room/Court Room	150,000	150,000						150,000
Parks, Landscapes, and Recreation									
350.6200.117100.001	Catowa Creek Restoration and Greenway Trail	1,027,118	127,118					900,000	1,027,118
350.6200.541200.013	2 Trails Project	2,815,398	500,505				314,893	2,200,000	3,015,398
350.6200.542401.002	Gazebo for Asbury Street Park	30,000					30,000		30,000
350.6200.542401.003	Parking for Asbury Street Park	75,000	75,000						75,000
Streets, Drains, Sidewalks, and Street Lamps									
350.4200.541200.004	E. Clark Street Improvements	100,000	100,000						100,000
350.4250.541200.019	Stormwater Infrastructure Improvements	60,000	60,000						60,000
350.4400.542100.010	6 foot bushhog (replacement for tractor bushhog)	6,500	6,500						6,500
323.4224.541203.003	Emory Street Sidewalk Replacement (Post Office to Soule St.)	617,079		413,099			203,980		617,079
350.4210.521500.001	City Wide Complete Streets Plan and Development	100,000	100,000						100,000
Electric Utility									
510.4601.541402.001	Electric System Improvements	140,000				140,000			140,000
510.4601.542500.002	Smart Meters	300,000				300,000			300,000
Water and Sewer Utility									
505.4440.541401.001	Water Line Replacement (CDBG project)	100,000			100,000				100,000
505.4440.542500.002	Smart Meters	300,000			300,000				300,000
505.4440.541401.002	Decommission of transit pipe water line on Wesley St.	50,000			50,000				50,000
505.4440.541401.003	Water Line Replacement Godfrey St (new CDBG project)	100,000			100,000				100,000
505.4331.541400.023	Sewer Easement Rehabilitation Project	80,000			80,000				80,000
505.4331.541400.024	Turkey Creek Sewer Line Rehabilitation Project	25,880			25,880				25,880
TOTALS		6,226,975	1,119,123	563,099	655,880	440,000	548,873	3,100,000	6,426,975

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Capital Improvement Plan FY 2026 - FY 2030

Capital Budget - July 1, 2026 - June 30, 2027



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General	300,000	150,000	150,000	150,000	150,000	-	900,000	
AV System Council Chamber/Courtroom	150,000						150,000	
Land acquisition	150,000						150,000	Interest earned from GA Fund 1 set aside for land acquisition
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Gazebo for Asbury Street Park	2,815,398						2,815,398	cost is a placeholder pending quote
Asbury St. Park Parking	75,000						75,000	
Knee Wall for Asbury Street Park	50,000						50,000	
Rehabilitation for Cemetery	80,000						80,000	
Streets, Drains, Sidewalks, and Street Lamps	1,088,579	1,150,000	1,652,991	50,000	2,122,546	-	5,934,116	
Emory Street Sidewalk Replacement (Post Office to Soule St.)	617,079						617,079	
Street Repairs and Resurfacing (annual schedule)	175,000						175,000	
E. Clark Street Improvements	60,000						60,000	FY 26 - engineering; FY 27 - construction costs
Stormwater Infrastructure Improvements	50,000						50,000	audit and prioritization schedule needed
Emory Street/Highway 81 Bridge and Connectivity over I-20								Assumes cost-sharing with GDOT and City of Covington
Whitcoat Street Project	130,000						130,000	
City-Wide Complete Streets Plan and Development	100,000						100,000	
6 foot bush hog (replacement for tractor bushhog)	6,500						6,500	
Electric Utility	687,500	120,000	120,000	-	-	-	927,500	
Electric System Improvements	140,000						140,000	
Smart Meters	300,000						300,000	
Large Bucket Truck	247,500						247,500	
Water and Sewer Utility	655,880	2,773,700	798,000	-	-	-	4,227,580	
Water Line Replacement (CDBG project)	20,000						20,000	
Smart Meters	300,000						300,000	
Decommission of transit pipe water line on Wesley Street	50,000						50,000	needs to be taken out of service
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Sewer Easement Rehabilitation Project	80,000						80,000	
Haygood Water/Sewer Line								3,990,350 is total estimated cost; \$1,092 m grant
Turkey Creek Sewer Line Rehabilitation Project	105,880						105,880	
TOTAL	6,649,475	5,443,700	2,920,991	200,000	2,272,546	-	17,356,712	

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FY2027

Capital Budget

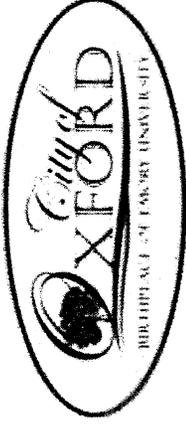
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350.6200.117100.001	Catova Creek Restoration and Greenway Trail	1,027,118	127,118					900,000		4,147,516
350.6200.541200.013	2 Trails Project	2,815,398	500,505				314,893	2,200,000		1,027,118
350.6200.542401.002	Gazebo for Asbury Street Park	30,000					30,000			3,015,398
350.6200.542401.003	Parking for Asbury Street Park	75,000	75,000							30,000
Streets, Drains, Sidewalks, and Street Lamps										
350.4200.541200.004	E. Clark Street Improvements	100,000	100,000							75,000
350.4250.541200.019	Stormwater Infrastructure Improvements	60,000	60,000							883,579
350.4400.542100.010	6 foot bushhog (replacement for tractor bushhog)	6,500	6,500							100,000
323.4224.541203.003	Emory Street Sidewalk Replacement (Post Office to Soule St.)	617,079		413,099					203,980	60,000
350.4210.521500.001	City Wide Complete Streets Plan and Development	100,000	100,000							6,500
Electric Utility										
510.4601.541402.001	Electric System Improvements	140,000				140,000				617,079
510.4601.542500.002	Smart Meters	300,000				300,000				100,000
Water and Sewer Utility										
505.4440.541401.001	Water Line Replacement (CDBG project)	100,000					100,000			440,000
505.4440.542500.002	Smart Meters	300,000					300,000			140,000
505.4440.541401.002	Decommission of transit pipe water line on Wesley St.	50,000					50,000			300,000
505.4440.541401.003	Water Line Replacement Godfrey St (new CDBG project)	100,000					100,000			655,880
505.4331.541400.023	Sewer Easement Rehabilitation Project	80,000					80,000			100,000
505.4331.541400.024	Turkey Creek Sewer Line Rehabilitation Project	25,880					25,880			80,000
TOTALS		6,226,975	1,119,123	563,099	655,880	440,000	548,873	3,100,000		6,426,975

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		Cost	Capital/Gold Reserve	Georgia Fund 1	Water/Sewer Capital	Electric Capital	SPLOST 2023 Allotments	External Funds	
350.1500.117100.000	Land Acquisition	150,000		150,000					150,000
350.1565.542500.001	A/V Upgrades in Council Room/Court Room	150,000	150,000						150,000
350.6200.541200.003	Catova Creek Restoration and Greenway Trail	1,027,118	127,118					900,000	1,027,118
350.6200.541200.013	2 Trails Project	2,815,398	500,505				314,893	2,200,000	3,015,398
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323.4224.541203.003	Emory Street Sidewalk Replacement (Post Office to Soule St)	617,079		413,099			203,980		617,079
350.4210.521500.001	City-Wide Complete Streets Plan and Development	100,000	275,000						275,000
350.4250.541200.019	Stormwater Infrastructure Improvements	60,000	60,000						60,000
350.4400.542100.004	6 foot bushhog (replacement for tractor bushhog)	6,500	6,500						6,500
510.4601.541402.001	Electric System Improvements	140,000				140,000			140,000
505.4400.542500.002	Smart Meters	600,000			300,000				600,000
510.4601.542500.002	Water Line Replacement (CDBG Project)	100,000			100,000				100,000
505.4400.541401.001	Water Line Replacement Godfrey St. (new CDBG project)	100,000			100,000				100,000
505.4400.541401.003	Decommission of transit pipe water line on Wesley St.	50,000			50,000				50,000
505.4331.541400.023	Sewer Easement Rehabilitation Project	80,000			80,000				80,000
505.4331.541400.024	Turkey Creek Sewer Line Rehabilitation Project	25,880			25,880				25,880
510.4601.543000.001	Large Bucket truck	247,500				247,500			247,500
TOTALS		6,474,475	1,294,123	563,099	655,880	687,500	548,873	3,100,000	6,849,475

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Annual Operating Budget - FY2027

July 1, 2026 - June 30, 2027



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Jeff Wearing - Erik Oliver

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Mike Ready - Jim Windham

Bill Andrew, City Manager

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Mark Anglin, Police Chief

Jody Reid, Supervisor of Public Works and Utilities

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Fy 2026 Actual Thru January	Fy 2027 Recommend	Comments
GENERAL FUND - REVENUE							
1 100-0000-311100-000	Real Property Tax-Current Yr.	226,109	228,921	235,000	157,465	235,000	most payments are received by January each year
2 100-0000-311200-000	Property Tax - Prior Year	3,500	9,474	10,000	6,010	10,000	
3 100-0000-311310-000	Motor Vehicle Adv.	1,000	1,604	1,000	590	1,000	
4 100-0000-311315-000	Motor Vehicle TAVT	183,000	248,371	225,000	92,715	225,000	
5 100-0000-311340-000	Intangible Tax	1,000	4,143	1,500	3,034	1,500	
6 100-0000-311600-000	Real Estate Transfer	1,500	2,419	1,500	1,766	1,500	
7 100-0000-311710-000	Electric Franchise Tax	2,500	2,416	2,500	-	2,500	
8 100-0000-311730-000	Gas Franchise Tax	10,000	17,398	15,000	6,044	15,000	
9 100-0000-311750-000	TV Cable Franchise Tax	32,000	24,889	30,000	5,190	30,000	
10 100-0000-311760-000	Telephone Franchise Tax	1,500	5,077	1,000	223	1,000	
11 100-0000-313100-000	LOST Sales & Use Tax	605,000	693,542	650,000	434,196	650,000	Business License payments - collection is Jan 1 - March 1; 216 in 2025; currently 159 in 2026. \$40 regular; \$20 local
12 100-0000-316100-000	General Occupational Tax	11,000	9,636	10,000	5,029	9,000	One check per year, based on property values (Received in October)
13 100-0000-316200-000	Insurance Premium Tax	195,000	219,438	230,000	249,879	230,000	
14 100-0000-319000-000	Penalty/Interest on Del Taxes	1,000	1,585	1,250	691	1,250	
15 100-0000-321200-000	General Building Permits	5,000	6,068	5,000	3,490	5,000	
16 100-0000-322901-000	Misc. Income	250	1	1,250	97	1,250	
17 100-0000-322990-001	Farmer's Market Permits	50	675	600	298	600	
18 100-0000-334200-000	State Grants	69,485	75,501	75,000	-	75,000	Reimbursements for TAG Grant; Auditors moved it to FY 2025
19 100-0000-335800-000	Intergovernmental Revenues	28,500	67,591	30,000	-	30,000	Received in Feb 2026
20 100-0000-341400-000	Printing/Duplicating Service	100	95	100	54	100	
21 100-0000-341910-000	Election Qualifying Fees	5,000	3,545	5,000	4,200	5,000	
22 100-0000-349100-000	Cemetery Fees	250	-	250	-	250	
23 100-0000-349300-000	Bad Check Fees	250	-	250	-	250	
24 100-0000-351000-000	Fines & Forfeitures	75,000	31,741	25,000	23,202	25,000	interest rates less stable in FY 2026
25 100-0000-361000-000	Interest Revenues	125,000	168,640	150,000	66,386	150,000	most commonly comes from film donations.
26 100-0000-371000-000	Contributions from Private Sources	2,000	3,875	2,000	840	2,000	
27 100-0000-371000-002	July 4th Donations	500	500	500	425	500	
28 100-0000-381000-000	Rents and Royalties	6,000	6,050	5,000	2,075	5,000	
29 100-0000-381000-002	Rents and Royalties - ASP Pavilion	5,000	-	5,000	23,000	10,000	
30 100-0000-381000-003	Rents and Royalties - Old Church	1,500	500	-	-	-	
31 100-0000-381000-004	Rents and Royalties - Town Green	-	-	-	-	-	
32 100-0000-381001-000	Lease Agreement Income	-	5,106	-	-	-	810 Whatcoat Building Lease - Oxford College-Moved to DDA
33 100-0000-381002-000	Lease - Verizon and interest	30,000	40,948	39,000	18,369	32,000	Water Tower Antenna- Verizon Wireless. \$2,624/ month
34 100-0000-389000-000	Misc. Revenue	2,000	1,579	-	-	-	combined with Misc. Income for FY 2026 (1,000)
35 100-0000-392300-000	Proceeds-Dispose of Assets	-	-	-	-	-	
REVENUES TOTAL		1,629,244	1,881,326	1,752,700	1,105,700	1,754,700	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Fy 2026 Actual Thru January	Fy 2027 Recommend	Comments
GENERAL FUND - EXPENDITURES							
CITY COUNCIL							
1 100.1100.511100.000	Regular Employees	34,800	30,000	34,800	17,500	34,800	
2 100.1100.512200.000	Social Security (FICA)	2,662	2,295	2,662	1,339	2,662	
3 100.1100.523100.000	Liability Insurance	20,000	11,416	15,000	-	15,000	Annual bill in April.
4 100.1100.523600.000	Education & Training	5,000	1,433	3,000	-	3,000	
5 100.1400.511100.000	Reg Employees - Election		-	750		750	
	SUBTOTAL	62,462	45,145	56,212	18,839	56,212	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Fy 2026 Actual Thru January	Fy 2027 Recommend	Comments
GENERAL GOVERNMENT							
1 100.1500.511100.000	Regular Employees	345,533	344,619	352,396	175,515	394,924	100% of City Clerk, Deputy City Clerk, 2 associate clerks, City Manager, Accounting Specialist
2 100.1500.511300.000	Overtime	6,000	6,857	6,000	3,511	6,000	
3 100.1500.512100.000	Group Insurance	69,710	73,054	61,855	58,605	82,847	Health, Life, Short and Long term disability
4 100.1500.512200.000	Social Security (FICA)	26,433	26,888	26,958	13,696	30,212	
5 100.1500.512400.000	Retirement Plan Expense	8,500	9,858	9,096	5,334	9,096	Stacey portion of defined benefit plan
6 100.1500.512450.000	Retirement Cont. (DC) 401	20,732	12,973	21,144	6,085	23,695	6%
7 100.1500.512700.000	Workers' Comp Insurance	1,200	2,125	2,200	1,937	2,200	
8 100.1500.512900.000	Unemployment Payments		-				
9 100.1500.521200.001	Legal/Professional Services	130,000	151,371	135,000	131,459	150,000	City Attorney, CPA Firm, Audit Services, Tax Assessor's Office, TSW design (\$25000)
10 100.1500.521200.005	Building Permit (BV)	4,000	7,622	8,000	2,805		Contract with Bureau Veritas
11 100.1500.521200.004	Code Enforcement Services	6,000	12,415	6,000	461		Contract with Bureau Veritas ended in FY 2025
12 100.1500.521202.000	Fire Services - Newton County	55,000	61,694	65,000	68,888	70,000	Annual tax bill from Newton County
13 100.1500.521300.000	Technical Purchased Service	75,000	61,062	72,000	32,348	72,000	VC3, drug screens/physicals, software licenses, BS&A annual fees (includes additions for CivicPlus website
14 100.1500.522200.000	Repairs & Maintenance	30,000	40,332	40,000	26,614	40,000	
15 100.1500.522320.000	Equipment Leases and Rentals	1,300	1,233	1,350	720	1,350	Lease for copier at City Hall
16 100.1500.523100.000	Liability Insurance	15,000	12,452	15,000	-	15,000	Annual bill in April
17 100.1500.523200.000	Telephone - Postage	22,000	27,914	30,000	14,171	30,000	
18 100.1500.523300.000	Advertising & Promotions	5,000	5,765	6,000	2,807	6,000	
19 100.1500.523320.000	July 4th Parade Expenses	15,000	17,806	15,000	4,996	15,000	
20 100.1500.523600.000	Dues & Fees	15,000	11,285	15,000	3,761	15,000	
21 100.1500.523700.000	Education & Training	10,000	3,444	7,500	723	7,500	
22 100.1500.531100.000	Supplies & Materials	10,000	12,709	15,000	5,124	10,000	
23 100.1500.531200.000	Energy - Utilities	4,000	940	2,500	5,246	15,000	
24 100.1500.531600.000	Small Equipment Under \$5,000	3,900	4,181	6,000	-	2,500	new PCs for City Hall admin staff
25 100.1500.531600.001	Computer Upgrades	5,000	3,525	5,000	861	6,000	
26 100.1500.531700.001	Other/Meetings & Events	8,000	1,140	3,500		5,000	
27 100.1500.542300.000	Furniture and Fixtures	5,000	-	5,000		3,500	
28 100.1500.579000.000	Contingency - General	5,000	-	5,000		5,000	
29 100.1500.579010.000	Contingencies - Cash over & short	500	(1,782)	500		500	
30 100.1500.611000-200	Funding for DDA			1,000	600	1,000	
	SUBTOTAL	912,808	921,991	943,999	566,266	1,019,324	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Fy 2026 Actual Thru January	Fy 2027 Recommend	Comments
COURT							
1 100.2500.5212000.001	Contract - Judge (Legal/Professional)	6,250	6,250	6,250	3,125	6,250	
2 100.2500.521210.000	Contract - Public Defender	625	-	625	-	625	
3 100.2500.521211.000	Contract - Solicitor	6,000	350	6,000	1,780	6,000	
4 100.2500.523600.000	Subpoena fee (Dues and Fees)	250	430	500	130	500	Moved from Police to Court in FY 2023
5 100.2500.523700.000	Education - Clerk	1,500	1,725	2,000	-	2,000	
6 100.2500.523701.000	Education - Judge	750	-	2,000	859	2,000	
7 100.2500.523850.000	Contract - Translator	1,000	628	1,000	211	1,000	
8 100.2500.571000.000	Court Disposition Funds Payable	22,000	10,787	12,000	8,156	12,000	Moved from Police to Court in FY 2023
	SUBTOTAL	38,375	20,170	30,375	14,260	30,375	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Fy 2026 Actual Thru January	Fy 2027 Recommend	Comments
POLICE DEPARTMENT							
1 100.3200.511000.000	Regular Employees	284,314	263,844.93	287,540	159,453.76	298,066	100% of Police Chief + 3 officers, Admin Specialist
2 100.3200.511300.000	Overtime	10,000	12,289.46	13,000	8,410.47	13,000	
3 100.3200.512100.000	Group Insurance	23,290	31,171.02	46,120	34,467.30	56,670	Health, Life, Short and Long term disability
4 100.3200.512200.000	Social Security (FICA)	21,750	21,124.26	21,997	12,841.62	22,802	
5 100.3200.512450.000	Retirement Cont. (DC) 401	14,797	9,417.02	17,252	5,573.44	17,884	6%
6 100.3200.512700.000	Workers' Comp Insurance	8,000	10,955.17	11,500	10,135.35	11,500	
7 100.3200.521200.001	Legal & Professional	2,500	-	2,500	-	2,500	
8 100.3200.521300.000	Tech Purch Serv/Courtware	15,000	15,600.00	15,000	8,400.00	15,000	
9 100.3200.521301.000	Service Contracts	35,000	24,170.64	33,000	30,684.38	33,000	Axon (20,486.00), FLOCK (9,000.00)
10 100.3200.521302.000	Technical Services - VC3	2,500	135.75	2,500	-	2,500	VC3 Charges
11 100.3200.522200.003	Vehicle Repairs & Maint	10,000	2,680.07	10,000	4,355.17	10,000	
12 100.3200.522201.000	Equip Repairs & Maint	3,000	123.04	3,000	170.00	3,000	Radio Repair
13 100.3200.522310.000	Rentals	500	384.89	700	389.89	700	Indoor Shooting Range
14 100.3200.523100.000	Liability Insurance	30,000	28,060.99	33,000	592.00	33,000	Annual bill in April
15 100.3200.523200.000	Telephone-Postage	5,000	8,931.69	7,500	4,846.92	7,500	
16 100.3200.523600.000	Dues & Fees	1,000	720.00	1,000	10.50	1,000	GA Chiefs' Assoc., IACP, RADAR/LIDAR Cert.
17 100.3200.523700.000	Education & Training	5,000	4,818.47	5,000	775.00	5,000	
18 100.3200.523900.000	Prisoner Housing & costs	6,000	375.00	6,000	870.00	6,000	
19 100.3200.531101.000	Office Supplies & Materials	2,000	2,270.48	3,000	549.20	3,000	
20 100.3200.531102.000	Operational Supplies & Materials	3,000	3,766.61	5,000	3,318.20	5,000	
21 100.3200.531270.000	Gasoline	7,500	9,918.67	7,500	3,983.62	7,500	
22 100.3200.531600.000	Small Equipment Under \$5,000	7,000	4,218.80	7,000	2,238.05	7,000	
23 100.3200.531600.001	Computer Upgrades	3,000	-	3,000	-	3,000	
24 100.3200.531700.000	Uniforms	5,000	6,145.62	10,000	9,084.67	10,000	changing from black to blue in FY 2026
25 100.3800.342500.000	E-911 Center	17,000	1,099.99	17,000		17,000	
	SUBTOTAL	522,151	462,222.57	569,109	301,149.54	591,622	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Fy 2026 Actual Thru January	Fy 2027 Recommend	Comments
STREET DEPARTMENT							
1 100.4200.511100.000	Regular Employees-Street	110,412	97,414	115,118	57,686	118,279	60% of 3 groundskeepers + 33% of equipment operator/meter reader + 100% of refuse/collection worker
2 100.4200.511300.000	Overtime	1,500	2,099	1,500	733	1,500	
3 100.4200.512100.000	Employee Insurance	37,481	28,416	40,634	33,662	44,162	Health, Life, Short and Long term disability
4 100.4200.512200.000	Social Security (FICA)	8,447	7,593	8,807	4,469	9,048	
5 100.4200.512450.000	Retirement Cont. (DC) 401	6,625	4,772	6,907	2,774	7,097	6%
6 100.4200.512700.000	Workers' Comp Insurance	5,000	3,295	3,500	3,401	3,500	
7 100.4200.521200.001	Professional (Arborist)	750	4,913	3,500	2,625	3,500	Beryl Budd - 3 invoices; 3rd one charged to Tree Board for \$4,963.50; 1st two split between here and TB
8 100.4200.521201.000	Professional - Engineering	5,000	5,260	5,000	2,305	5,000	
9 100.4200.522110.000	Disposal Services-Landfill Fees	12,000	12,541	12,000	6,972	12,000	Moved from Solid Waste for FY 2025
10 100.4200.522200.00005	Veh & Equip Repairs & Maint	18,000	15,841	18,000	9,987	18,000	
11 100.4200.523600.000	Dues and Fees	100	-	100	-	100	
12 100.4200.523700.000	Education & Training	500	-	500	-	500	
13 100.4200.523850.000	Contract Labor	28,500	18,314	25,000	19,395	33,000	Temporary help; moved 21,000 from Solid Waste
14 100.4200.531100.000	Supplies & Materials	16,000	18,233	15,000	10,664	15,000	Increase in pricing
15 100.4200.531270.000	Gasoline/Diesel	4,000	4,366	9,500	5,520	9,500	added 5,500 from Solid Waste in FY 26
16 100.4200.531600.000	Small Equipment Under \$5,000	1,500	1,326	1,500	670	1,500	
17 100.4200.531700.000	Uniforms	2,500	5,509	6,200	3,967	6,200	added 1,700 from Solid Waste in FY 26
18 100.4200.531800.000	Stormwater Management	4,500	2,700	4,500	-	4,500	Annual stormwater report
19 100.4200.531901.000	City Tree Removal	10,000	47,400	40,000	25,900	40,000	Trees continue to decline
20 100.4200.532100.000	Sidewalks	5,000	-	-	-	-	
21 100.4200.552200.000	Property Claims <\$1,000	1,000	-	1,000	-	1,000	
	SUBTOTAL	278,815	279,990	318,266	190,731	333,386	
CEMETERY							
1 100.4900.522200.003	Cemetery Found. Maint. Suppl. (R&M)	5,000	5,000	5,000		5,000	
2 100.4900.531900.000	Tree Removal/Planting	1,500	-	1,500		1,500	Fewer trees are in need of removal
3 100.4900.573000.000	Cemetery Sales Payments to Foundation	3,500	1,000	2,500	1,000	2,500	Added for FY 2025 (offset to revenue in prior years)
	SUBTOTAL	10,000	6,000	9,000	1,000	9,000	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Fy 2026 Actual Thru January	Fy 2027 Recommend	Comments
PARKS AND RECREATION DEPARTMENT							
1 100.6200.511100.000	Regular Employees - Parks & Rec.	42,168	26,623	43,208	19,640	44,381	40% of 3 groundskeepers
2 100.6200.511300.000	Overtime	500	12	500	125	500	
3 100.6200.512100.000	Group Insurance	14,370	9,622	15,689	11,147	17,158	Health, Life, Short and Long term disability
4 100.6200.512200.000	Social Security (FICA)	3,226	1,988	3,305	1,512	3,395	
5 100.6200.512450.000	Retirement Cont. (DC) 401	2,530	1,169	2,592	931	2,663	6%
6 100.6200.512700.000	Workers' Comp Insurance	1,000	1,760	2,000	1,329	2,000	
7 100.6200.521200.001	Professional (arborist)	2,000	450	3,500	-	3,500	3 invoices for Beryl Budd- split between 100.4200 and 100.6200.531900 tree board
8 100.6200.521300.001	TAG Grant Technical Services	59,485	67,538	75,000	-	75,000	
9 100.6200.522200.003	Veh & Equip Repairs & Maint	3,000	14,472	12,000	2,187	12,000	
10 100.6200.523200.000	Telephone/Postage		1,930	4,300	1,384	4,300	wifi equipment in Asbury St Park needs replacing - add \$1,000 in FY 2026; wifi at Old Church
11 100.6200.523850.000	Contract Labor - Temporary Help	5,000	2,723	5,000	-	5,000	
12 100.6200.523850.001	Old Church Events Management Contract	5,000	-	5,000	1,080	5,000	cleaning, access management
13 100.6200.531100.000	Supplies & Materials	23,000	19,809	21,000	8,542	21,000	
14 100.6200.531102.000	Supplies & Materials - General Cleaning/Maint.	12,400	30	5,000	296	5,000	
15 100.6200.531103.000	TAG Grant Supplies & Materials	10,000	-	-	-	-	
16 100.6200.531104.000	Supplies & Materials - Trees, Plants, Mulch	10,000	-	16,000	-	16,000	Playground/Asbury St. Park mulch
17 100.6200.531200.000	Energy - Utilities	5,500	4,738	5,500	3,219	5,500	Utilities for Asbury Street Park and Old Church
18 100.6200.531270.000	Gasoline/Diesel	2,000	1,228	1,500	760	1,500	
19 100.6200.531600.000	Small Equipment Under \$5,000	1,000	-	1,000	-	1,000	
20 100.6200.531700.000	Uniforms	1,000	1,754	1,700	1,285	1,700	
			23,835				Includes expenses for Arbor Day (See note); 3 invoices for Beryl Budd; 2 split between here and 100.4200.521200 and 3rd one charged 100% to TB
21 100.6200.531900.000	Tree Board	27,006		33,009	38,125	38,080	Includes landscape maintenance contract for Asbury Street Park and invasive control/removal (ReForest ATL)
22 100.6200.531910.000	City Parks and Trail Maintenance	45,000	14,794	35,500	16,694	35,500	
	SUBTOTAL	275,185	194,476	292,303	108,257	300,177	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Fy 2026 Actual Thru January	Fy 2027 Recommend	Comments
WATER & SEWER FUND - REVENUES							
1 505.0000.344210.000	Water Charges/Sales	650,000	685,988	766,500	413,895	710,000	FY 26 - 730,000 + 5% = 766,500
2 505.0000.344215.000	Water Tap Fees	5,000	12,551	5,000	6,520	5,000	
3 505.0000.344255.000	Sewer Charges/Sales	220,000	237,988	246,750	129,656	225,000	FY 26 = 235,000 + 5% = 246,750
4 505.0000.344256.000	Sewer Tap Fees	5,000	3,600	5,000	11,050	5,000	
5 505.0000.344280.000	Hydrant Meter	500	12,073	500	-	500	
6 505.0000.361000.000	Interest Revenues	550	996	1,000	54,506	75,000	
7 505.4300.344255-001	System Development Charges - Sewer			4,500	4,420	4,500	
8 505.0000.391230-001	Transfer in from ARPA fund	-	762	1,450	11,010		ARPA bank account closed in August 2025
	TOTAL REVENUES	881,050	953,957	1,030,700	631,057	1,025,000	
WATER & SEWER FUND - EXPENDITURES							
1 505.4300.511100.000	Regular Employees	61,802	60,803	65,561	37,384	68,719	33% of equipment operator/meter reader + 100% of Public Works Maintenance Worker + 33% of utility billing clerk
2 505.4300.511300.000	Overtime	3,000	3,166	3,000	2,566	3,000	
3 505.4300.512100.000	Employee Insurance	25,415	22,029	27,312	26,209	31,751	Health, Life, Short and Long term disability
4 505.4300.512200.000	Social Security (FICA)	4,728	4,895	5,015	3,056	5,257	
5 505.4300.512450.000	Retirement Cont. (DC) 401	3,708	2,691	3,934	1,523	4,123	6%
6 505.4300.512700.000	Workers' Comp Insurance	5,000	3,594	4,000	3,198	4,000	
7 505.4300.521200.001	Legal & Professional	6,500	24,292	7,000	7,520	30,000	Currently, Carter & Sloope has one invoice here
8 505.4300.521300.000	Sewer Treatment Fees	120,000	157,018	160,000	92,856	160,000	
9 505.4300.522200.005	Veh & Equip Repairs & Maint	22,000	4,273	20,000	1,110	20,000	Split into three accounts below:
10 505.4300.522200.010	Service Contracts	15,000	21,091	30,000	15,215	30,000	Jet Utility, ACS, Utility Service Co., Kraft Power;
11 505.4300.523100.000	Liability Insurance	7,500	4,218	6,000	-	6,000	Annual bill in April
12 505.4300.523200.000	Telephone-Postage	1,000	1,181	1,000	889	1,000	
13 505.4300.523600.000	Dues & Fees	2,000	5,897	5,000	1,210	5,000	
14 505.4300.523700.000	Education & Training	5,000	5,307	6,500	1,997	6,500	New employee to maintain W/S license
15 505.4300.523850.000	Contract Labor	36,500	87,300	65,000	24,962	65,000	
16 505.4300.531100.000	Materials & Supplies	30,000	15,608	30,000	7,671	30,000	Increase in costs
17 505.4300.531200.000	Energy - Utilities	2,500	4,021	3,500	2,209	3,500	
18 505.4300.531270.000	Gasoline/Diesel	4,000	3,962	4,000	1,623	4,000	
19 505.4300.531510.000	Water for Resale	215,000	255,968	274,143	175,156	274,143	7/1/25 increase - from 2.34/1000 gal to 2.64/1000 gal; CY 2024 total 103,842 x 2.64
20 505.4300.531600.000	Small Equipment Under \$5,000	3,000	4,633	5,000	-	5,000	
21 505.4300.531700.000	Uniforms	2,500	3,397	3,000	2,095	3,000	Increase in costs
22 505.4300.552200.000	Property Claims <\$1,000	1,000	-	1,000	-	1,000	
23 505.4300.561000.000	Depreciation Expense	215,000	-	220,000	-	220,000	
24 505.4300.574000.000	Bad Debt Expense	8,000	-	5,000	-	5,000	
25 505.4300.579000.000	Contingency	5,000	-	5,000	-	5,000	
26 505.4300.582000.000	GEFA Loan Interest Payback	2,500	2,039	3,000	151	3,000	Emory Street Sewer Project + Oxford Rd. (add)
	TOTAL EXPENDITURES	807,653	697,383	962,965	408,601	993,993	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Fy 2026 Actual Thru January	Fy 2027 Recommend	Comments
ELECTRIC FUND - REVENUES							
1 510.0000.344310.000	Electric Sales	2,300,000	2,154,577	2,300,000	1,366,593	2,300,000	% revenue
2 510.0000.344311.000	Penalties After the 15th	75,000	49,780	55,000	26,902	55,000	
3 510.0000.344312.000	Service Charges	65,000	13,300	15,000	5,350	15,000	
4 510.0000.349300.000	Bad Check Fees		150	250	60	250	
5 510.0000.361000.000	Interest Revenue	350	377	450	18,169	24,000	
6 510.0000.361001.001	MCT (muni comp) Dividends	8,000	4,732	5,000	280	5,000	MEAG Comp credits (only July posted)
7 510.0000.381000.000	Other - Rebates	35,000	53,655	25,000	-	25,000	Year-End Settlement from MEAG & off-systems sales
8 510.0000.381000.001	Cable Co. Electric Pole Rental		7,953	7,500	4,411	7,500	
9 510.0000.392000.000	Proceeds-Dispose of Assets		-				
	TOTAL REVENUES	2,483,350	2,284,524	2,408,200	1,421,766	2,431,750	
ELECTRIC FUND - EXPENDITURES							
1 510.4600.511110.000	Regular Employees	156,594	157,317	163,022	92,582	170,211	34% of Equipment Operator/Meter Reader + 34% of utility billing clerk + 100% of superintendent and assistant superintendent
2 510.4600.511300.000	Overtime	6,000	8,085	10,000	4,444	10,000	
3 510.4600.512100.000	Employee Insurance	54,937	48,835	58,981	53,712	73,076	Health, Life, Short and Long term disability
4 510.4600.512200.000	Social Security (FICA)	11,979	12,690	12,471	7,422	13,021	
5 510.4600.512400.000	Retirement Plan Expense	13,000	14,786	13,643	8,000	13,643	Jody Reid portion of projected cost
6 510.4600.512450.000	Retirement Cont. (DC) 401	9,396	3,264	9,781	1,519	10,213	6%
7 510.4600.512700.000	Workers' Comp Insurance	3,000	2,521	3,000	2,523	3,000	
8 510.4600.521200.001	ECG Professional Services	84,000	84,140	87,969	54,201	87,969	FY 26 amount provided by ECG.
9 510.4600.522200.003	Veh & Equip Repairs & Maint	20,000	20,334	30,000	4,226	30,000	
10 510.4600.522201.001	Power line Tree Trimming	44,000	39,030	54,000	29,737	54,000	
11 510.4600.523100.000	Liability Insurance	15,000	8,865	13,000	-	13,000	Annual bill in April
12 510.4600.523200.000	Telephone-Postage	9,000	5,468	6,500	3,103	6,500	
13 510.4600.523600.000	Dues & Fees	500	-	500	-	-	
14 510.4600.523600.001	Online Bill Pay Merchant Fee	18,000	26,831	30,000	22,246	30,000	Paid through BS&A
15 510.4600.523700.000	Education and Training - Linemen Training	7,500	2,376	5,000	1,191	5,000	This is the cost for the training program
16 510.4600.523701.000	Education & Training - Not Linemen Training	5,000	1,412	12,754	-	12,754	CDL Class A Certification Class (\$5,377 x 2) + vehicle rental for test (\$1,000 x 2)
17 510.4600.523850.000	Contract Labor	25,000	(11,096)	25,000	9,091	25,000	
18 510.4600.531100.000	Supplies & Materials	20,000	40,721	70,000	4,734	70,000	Cost of Materials is considerably higher
19 510.4600.531200.000	Energy/Utilities	6,500	9,358	7,000	4,070	7,000	
20 510.4600.531270.000	Gasoline/Diesel	6,500	7,212	7,000	2,922	7,000	
21 510.4600.531590.000	Electricity Purchased	1,314,741	1,427,870	1,351,322	910,391	1,351,322	MEAG forecast for FY 2026
22 510.4600.531600.000	Small Equipment Under \$5,000	3,000	2,533	3,000	-	3,000	
23 510.4600.531700.000	Uniforms	5,500	8,620	7,500	4,811	7,500	Increase in costs
24 510.4600.541004.000	Street Lights	2,000	-	-	-	-	
25 510.4600.542500.002	Smart Meters	233,994	7,600	1,000	22,328	1,000	
26 510.4600.552200.000	Property Claims <\$1,000	1,000	-	1,000	-	1,000	
27 510.4600.561003.000	Depreciation	100,000	-	130,000	-	130,000	
28 510.4600.573001.001	Refund Oxford College	65,717	65,717	-	-	-	
29 510.4600.574000.000	Bad Debt Expense	15,000	-	10,000	25	10,000	
30 510.4600.117200.001	Fencing Maintenance Facility	-	18,150	-	-	-	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Fy 2026 Actual Thru January	Fy 2027 Recommend	Comments
31 510.4600.579000.000	Contingency			15,000		15,000	
TOTAL EXPENDITURES		2,256,858	2,012,639	2,137,444	1,243,278	2,159,209	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Fy 2026 Actual Thru January	Fy 2027 Recommendation	Comments
SOLID WASTE FUND - REVENUES							
1 540.4300.344110.000	Refuse Collection Charges	219,000	233,314	231,500	134,104	231,500	19,305.46 (Feb 2025 billed) x 12
2 540.0000.344130.000	Sale of Recycled Materials	600	315	600	414	600	
3 540.0000.344190.000	Bulk/White Goods Pickup	400	325	500	75	500	
4 540.0000.389000.000	Miscellaneous Income	400	-	400	-	400	
	TOTAL REVENUES	220,000	233,954	233,000	134,593	233,000	
SOLID WASTE FUND - EXPENDITURES							
1 540.4300.511100.000	Regular Employee - Sanitation	9,750	10,076	13,305	7,564	14,017	33% of utility billing clerk
2 540.4300.511300.000	Overtime	500	48	500	161	500	
4 540.4300.512100.000	Group Insurance	12,000	9,593	10,495	9,597	13,703	Health, Life, Short and Long term disability
5 540.4300.512200.000	Social Security (FICA)	746	857	1,018	591	1,072	
6 540.4300.512450.000	Retirement Cont. (DC) 401	585	431	798	258	841	6%
7 540.4300.512700.000	Workers' Comp Insurance	1,000	-	500	-	500	
9 540.4300.522111.000	College Walk Dumpster Fees	7,000	7,608	5,000	4,032	7,000	
10 540.4300.522200.003	Vehicle & Equip Repairs & Maint	3,000	-	3,000	-	3,000	
11 540.4300.523100.000	Liability Insurance	1,000	253	500	-	500	
13 540.4300.523581.000	Contracted Garbage Pickup	123,000	114,343	123,000	73,056	123,000	10,250 x 12
14 540.4300.523600.000	Dues & Fees	500	-	500	-	500	
15 540.4590.523852-001	Bulk/White Goods Pickup	250	-	300	75	300	
16 540.4300.531100.000	Supplies & Materials	6,500	127	7,500	-	7,500	
17 540.4300.531270.000	Gasoline/Diesel	4,500	6,433				
18 540.4300.531600.000	Small Equipment Under \$5,000		-				
20 540.4300.574000.000	Bad Debt Expense		-				
21 540.4300.579000.000	Contingency		-				
	TOTAL EXPENDITURES	170,331	149,769	166,416	95,335	172,433	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Fy 2026 Actual Thru January	Fy 2027 Recommend	Comments
Fund 100	General Fund						
	Revenues	1,629,244	1,881,326	1,752,700	1,105,700	1,754,700	
	Prior Year Unassigned F. Balance						
	Transfers from W&S	73,397		67,250			
	Transfers from Electric	396,985		373,482			
	Transfers from Solid Waste	48,669		65,834			
	General Fund Revenues	2,148,295	1,881,326	2,259,266	1,105,700	1,754,700	
	Expenditures						
100-1100	City Council	62,462	45,145	56,212	18,839	56,212	
100-1500	General Government	912,808	921,991	943,999	566,266	1,019,324	
100-2500	Court	38,375	20,170	30,375	14,260	30,375	
100-3200	Police Department	522,151	462,223	569,109	301,150	591,622	
100-4200	Street Department	278,815	279,990	318,266	190,731	333,386	
100-6200	Parks and Recreation Department	275,185	194,476	292,303	108,257	300,177	
100-4900	Cemetery	10,000	6,000	9,000	1,000	9,000	
	General Fund Expenditures	2,099,796	1,929,994	2,219,264	1,200,503	2,340,096	
	General Fund BALANCE	48,499	(48,668)	40,002	(94,803)	(585,396)	
Fund 505	Water & Sewer Fund						
	Revenues	881,050	953,957	1,030,700	631,057	1,025,000	
	Transfers from General Fund						
	Transfers from Capital Funds						
	Expenditures	807,653	697,383	962,965	408,601	993,993	
	Transfers to G/F	73,397		67,250			
	W & S Fund Expenditures	881,050	697,383	1,030,215	408,601	993,993	
	W & S Fund BALANCE	-	256,574	485	222,456	31,007	
Fund 510	Electric Fund						
	Revenues	2,483,350	2,284,524	2,408,200	1,421,766	2,431,750	
	Transfer from General Fund						
	Transfer from Capital Projects						
	Cash out MCT			102,726			MCT balance as of 3/31/2025
	Expenditures	2,256,858	2,012,639	2,137,444	1,243,278	2,159,209	
	Transfers to G/F	396,985		373,482			
	Electric Fund Expenditures	2,653,843	2,012,639	2,510,926	1,243,278	2,159,209	
	Electric Fund BALANCE	(170,493)	271,885	0	178,488	272,541	
Fund 540	Solid Waste						
	Revenues	220,000	233,954	233,000	134,593	233,000	
	Transfer from Electric						
	Solid Waste Revenues	220,000	233,954	233,000	134,593	233,000	
	Expenditures	170,331	149,769	166,416	95,335	172,433	
	Transfers to G/F	-		65,834			
	Solid Waste Fund Expenditures	170,331	149,769	232,250	95,335	172,433	
	Solid Waste Fund BALANCE	49,669	84,185	750			
	ALL FUNDS TOTAL						
Totals	Revenues	5,732,695	5,353,762	6,033,892	3,293,116	5,444,450	
	Expenditures	5,805,020	4,789,786	5,992,655	2,947,717	5,665,731	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Fy 2026 Actual Thru January	Fy 2027 Recommend	Comments
	Balance	(72,325)	563,976	41,237	345,399	(221,281)	

Name	FY 2027 Total Wages Cost	100-1100 City Council	100-1500 Administration	100-3200 Police	100-4200 Streets	100-6200 Parks & Rec	505-4300 Water/Sewer	510-4600 Electric	540-4300 Solid Waste	
CITY COUNCIL										
Eady	\$6,000.00	\$6,000.00								
Holt	\$4,800.00	\$4,800.00								
McCanless	\$4,800.00	\$4,800.00								
Oliver	\$4,800.00	\$4,800.00								
Ready	\$4,800.00	\$4,800.00								
Wearing	\$4,800.00	\$4,800.00								
Windham	\$4,800.00	\$4,800.00								
CITY CLERK/CITY MANAGER STAFF										
Andrew	\$113,799.60		\$113,799.60							
Vacant	\$65,000.00		\$65,000.00							
Carr	\$40,107.96		\$40,107.96							
Mathis	\$36,302.57		\$36,302.57							
Mullen	\$69,446.47	Adopted 06/02/	\$69,446.47							
Nolley	\$44,267.47		\$44,267.47							
Stancil	\$26,000.00		\$26,000.00							
Watkins	\$41,225.16						\$13,604.30	\$13,604.30	\$14,016.55	
POLICE DEPARTMENT										
Anglin	\$89,564.50			\$89,564.50						
Brooks	\$62,096.68			\$62,096.68						
Merrifield	\$30,220.32			\$30,220.32						
Vacant Police Officer	\$56,043.05			\$56,043.05						
White	\$60,141.62			\$60,141.62						
PUBLIC WORKS										
Ballard	\$42,090.84				\$13,889.98		\$13,889.98	\$14,310.89		
Brown	\$46,991.62							\$46,991.62		
Sands	\$36,481.54				\$21,888.92	\$14,592.61				
Houston	\$41,225.16						\$41,225.16			
Kirkland	\$37,817.77				\$37,817.77					
Nolley	\$38,168.30				\$22,900.98	\$15,267.32				
Reid	\$95,304.46							\$95,304.46		
Vacant Groundskeeper	\$36,302.57				\$21,781.54	\$14,521.03				
TOTALS	\$1,143,397.65	\$34,800.00	\$394,924.07	\$298,066.17	\$118,279.19	\$44,380.96	\$68,719.44	\$170,211.26	\$14,016.55	\$1,143,397.65

Name	FY 2027 Total Insurance Cost	100-1100 City Council	100-1500 Administration	100-3200 Police	100-4200 Streets	100-6200 Parks & Rec	505-4300 Water/Sewer	510-4600 Electric	540-4300 Solid Waste
CITY COUNCIL									
Eady	\$0.00	\$0.00							
Holt	\$0.00	\$0.00							
McCamless	\$0.00	\$0.00							
Oliver	\$0.00	\$0.00							
Ready	\$0.00	\$0.00							
Wearing	\$0.00	\$0.00							
Windham	\$0.00	\$0.00							
CITY CLERK/CITY MANAGER STAFF									
Andrew	\$26,302.41		\$26,302.41						
Vacant City Clerk	\$14,049.17		\$14,049.17						
Carr	\$13,866.17		\$13,866.17						
Mathis	\$13,878.89		\$13,878.89						
Mullen	\$14,031.41	Adopted 06/02/	\$14,031.41						
Nolley	\$718.75		\$718.75				\$13,299.84	\$13,299.84	\$13,702.87
Watkins	\$40,302.55								
POLICE DEPARTMENT									
Anglin	\$852.07			\$852.07					
Brooks	\$27,547.35			\$27,547.35					
Merrifield	\$0.00			\$0.00					
Vacant Police Officer	\$27,454.49			\$27,454.49					
White	\$816.31			\$816.31					
PUBLIC WORKS									
Ballard	\$13,892.57				\$4,584.55		\$4,584.55	\$4,723.47	
Brown	\$27,469.59							\$27,469.59	
Carrizalez	\$14,477.33				\$8,686.40	\$5,790.93			
Houston	\$13,866.17						\$13,866.17		
Kirkland	\$13,840.85				\$13,840.85				
Nolley	\$13,840.85				\$8,304.51	\$5,536.34			
Reid	\$27,583.11				\$8,745.51	\$5,830.34		\$27,583.11	
Vacant Groundskeeper	\$14,575.85								
TOTALS	\$319,365.92	\$0.00	\$82,846.81	\$56,670.23	\$44,161.82	\$17,157.62	\$31,750.56	\$73,076.01	\$13,702.87
									\$319,365.92

Name	1/1 Annual Salary	1/1 Monthly Salary	7/1 Paygrade	Ann/Var/Step Date	Months for Step Increase	Cost of Step Increase	FY 2027 Salary Cost with Step Increase	COLA 3% 6 months	Total FY 2026 Salary Cost	Retirement Cost	FICA/Medicare	Monthly ST/ILT Disability	Annual ST/ILT Disability	Monthly Life	Monthly Medical	Monthly Dental	Monthly Vision	Annual Life/Health Insurance Cost	Anticipated 8% Increase for Life/Health Jan-Jun 2026	Total Cost
Andrew, Bill	\$113,799.60	\$9,483.30	N/A	31-Aug		\$0.00	\$113,799.60		\$113,799.60	\$6,827.98	\$8,705.67	\$59.15	\$709.80	\$1.40	\$1,948.00	\$76.00	\$15.29	\$24,608.28	\$984.33	\$155,635.86
Anglin, Mark	\$89,564.60	\$7,463.71	N/A	10-Jan		\$0.00	\$89,564.60		\$89,564.60	\$5,373.87	\$6,851.66	\$59.15	\$709.80	\$1.40	\$1,025.00	\$25.00	\$7.46	\$12,826.32	\$513.05	\$102,642.13
Ballard, Austin	\$40,664.00	\$3,388.67	12C	20-Sep	9.5	\$904.81	\$41,468.81	\$622.03	\$42,090.84	\$2,525.45	\$3,219.95	\$46.10	\$653.20	\$1.40	\$1,025.00	\$25.00	\$7.46	\$12,826.32	\$513.05	\$61,728.81
City Clerk - Vacant	\$65,000.00	\$5,416.67	N/A	1-Nov		\$0.00	\$65,000.00		\$65,000.00	\$3,900.00	\$4,975.50	\$59.15	\$709.80	\$1.40	\$1,025.00	\$25.00	\$7.46	\$12,826.32	\$513.05	\$87,921.67
Brooks, Sam	\$60,361.60	\$5,030.13	20D	16-Dec	6.5	\$817.40	\$61,179.00	\$917.68	\$62,096.68	\$3,725.80	\$4,750.40	\$56.17	\$674.04	\$1.40	\$2,051.00	\$76.00	\$14.91	\$26,839.72	\$1,033.59	\$68,120.23
Brown, Matt	\$46,009.60	\$3,834.13	15C	3-Apr	3	\$287.56	\$46,297.16	\$694.46	\$46,991.62	\$2,819.50	\$3,594.86	\$49.69	\$596.28	\$1.40	\$2,051.00	\$76.00	\$14.91	\$26,839.72	\$1,033.59	\$60,875.56
Carr, Kaitie	\$58,708.80	\$5,225.73	12A	26-Aug	10	\$806.43	\$59,515.23	\$592.73	\$40,107.66	\$2,408.46	\$3,066.26	\$43.90	\$526.80	\$1.40	\$1,025.00	\$25.00	\$7.46	\$12,826.32	\$513.05	\$59,448.87
Vacant Grounds Keeper	\$34,964.80	\$2,913.73	N/A	5-Aug	11	\$801.28	\$35,766.08	\$536.49	\$36,302.57	\$2,176.15	\$2,777.15	\$41.79	\$501.48	\$1.40	\$1,025.00	\$76.00	\$7.46	\$13,438.32	\$537.53	\$55,735.20
Eady, David	\$6,000.00	\$500.00	N/A				\$6,000.00		\$6,000.00		\$450.00		\$0.00					\$0.00	\$0.00	\$6,450.00
Holt, George	\$4,800.00	\$400.00	N/A				\$4,800.00		\$4,800.00		\$367.20		\$0.00					\$0.00	\$0.00	\$5,167.20
Houston, Kole	\$39,665.60	\$3,305.47	12B	24-Jul	11.5	\$950.32	\$40,615.92	\$609.24	\$41,225.16	\$2,473.51	\$3,155.72	\$43.90	\$526.80	\$1.40	\$1,025.00	\$25.00	\$7.46	\$12,826.32	\$513.05	\$60,718.57
Kirkland, Greg	\$36,836.80	\$3,069.73	11B	22-Jan	5.5	\$422.09	\$37,258.89	\$568.88	\$37,817.77	\$2,269.07	\$2,893.06	\$41.79	\$501.48	\$1.40	\$1,025.00	\$25.00	\$7.46	\$12,826.32	\$513.05	\$56,820.75
Mathis, Sydney	\$40,664.00	\$3,388.67	12C	14-Nov	7.5	\$635.38	\$41,299.38	\$619.49	\$41,918.87	\$2,515.13	\$3,206.79	\$44.96	\$539.52	\$1.40	\$1,025.00	\$25.00	\$7.46	\$12,826.32	\$513.05	\$61,519.88
McCartless, Laura	\$4,800.00	\$400.00	N/A				\$4,800.00		\$4,800.00		\$367.20		\$0.00					\$0.00	\$0.00	\$5,167.20
Merrifield, Todd	\$30,220.32	\$2,518.36	14A	9-Sep			\$30,220.32		\$30,220.32		\$2,311.85		\$692.04	\$1.40	\$1,025.00	\$25.00	\$7.46	\$12,826.32	\$513.05	\$32,532.17
Mullen, Stacey	\$67,995.20	\$5,666.27	15P	5-Apr	3	\$424.97	\$68,420.17	\$1,026.30	\$69,446.47	\$4,165.79	\$5,315.66	\$57.67	\$692.04	\$1.40	\$1,025.00	\$25.00	\$7.46	\$12,826.32	\$513.05	\$89,957.33
Nelson, Cheryl	\$42,723.20	\$3,560.27	14A	9-Sep	10	\$890.07	\$43,613.27	\$654.20	\$44,267.47	\$2,695.05	\$3,396.46	\$48.04	\$579.80	\$1.40	\$1,025.00	\$25.00	\$7.46	\$12,826.32	\$513.05	\$57,219.12
Nolley, Harmon	\$36,836.80	\$3,069.73	11A	26-Aug	10	\$767.43	\$37,604.23	\$564.06	\$38,168.30	\$2,290.10	\$2,919.87	\$41.79	\$501.48	\$1.40	\$1,025.00	\$25.00	\$7.46	\$12,826.32	\$513.05	\$57,219.12
Oliver, Erik	\$4,800.00	\$400.00	N/A				\$4,800.00		\$4,800.00		\$367.20		\$0.00					\$0.00	\$0.00	\$5,167.20
Ready, Mike	\$4,800.00	\$400.00	N/A				\$4,800.00		\$4,800.00		\$367.20		\$0.00					\$0.00	\$0.00	\$5,167.20
Reid, Jody	\$94,127.86	\$7,843.99	N/A	30-Dec	6	\$1,176.60	\$95,304.46		\$95,304.46	\$5,719.27	\$7,290.79	\$59.15	\$709.80	\$1.40	\$2,051.00	\$76.00	\$14.91	\$26,839.72	\$1,033.59	\$136,696.63
Sands, Marcus	\$35,942.40	\$2,995.20	11A				\$35,942.40	\$539.14	\$36,481.54	\$2,188.89	\$2,790.84	\$50.00	\$600.00	\$1.40	\$1,025.00	\$25.00	\$7.46	\$13,438.32	\$537.53	\$56,037.12
Stancel, Amy	\$26,000.00	\$2,166.67	N/A				\$26,000.00		\$26,000.00		\$1,950.00		\$0.00					\$0.00	\$0.00	\$27,950.00
Vacant Police Officer	\$4,533.16	\$4,544.43	19C	8-Jan	6	\$881.66	\$5,425.16	\$828.22	\$5,643.05	\$3,362.58	\$4,287.29	\$56.18	\$674.16	\$1.40	\$2,051.00	\$76.00	\$7.46	\$26,750.32	\$1,030.01	\$91,147.42
Watkins, Kristin	\$40,664.00	\$3,388.67	12D	1-Jun	1	\$647.72	\$40,748.72	\$611.23	\$41,360.00	\$2,481.60	\$3,164.04	\$44.96	\$539.52	\$1.40	\$3,076.00	\$76.00	\$22.74	\$38,233.68	\$1,529.35	\$87,308.13
Wearing, Jeff	\$4,800.00	\$400.00	N/A				\$4,800.00		\$4,800.00		\$367.20		\$0.00					\$0.00	\$0.00	\$5,167.20
Whites, Terry	\$58,884.80	\$4,907.07	19E	3-Apr	3	\$368.03	\$59,252.83	\$888.79	\$60,141.62	\$3,608.50	\$4,600.83	\$56.17	\$674.04	\$1.40	\$1,025.00	\$25.00	\$7.46	\$12,826.32	\$513.05	\$89,987.20
Windham, Jim	\$4,800.00	\$400.00	N/A				\$4,800.00		\$4,800.00		\$367.20		\$0.00					\$0.00	\$0.00	\$5,167.20
TOTALS	\$1,128,967.04	\$94,080.59				\$8,918.74	\$1,138,885.78	\$10,282.95	\$1,149,168.73	\$63,487.70	\$85,920.88	\$899.71	\$11,516.52	\$216.60	\$23,475.00	\$698.00	\$164.82	\$296,009.04	\$11,640.36	\$1,261,923.24

7/1 Annual Salary assumes all employees with anniversary dates between 7/1/2025 and 6/30/2026 receive a one-step performance increase
 Cost of Increase assumes all employees on pay scale will receive a one-step (2.5%) performance increase on their anniversary date (Bill Andrew, Marcia Brooks, Mark Anglin not included)
 Retirement Cost assumes 6% contribution for all employees except Stacey Mullen and Jody Reid on old plan
 ST/ILT Disability Insurance Cost based on 1/1/2025 invoice (McGuffee estimated)
 Life/Health Costs based on rates effective 1/1/2025



Budget Calendar for FY2027

Fri., 2/20/26	Capital Budget forms and Operations Budgets distributed to department heads
2/26/26 – 3/6/26	Budget reviews individually with Department Heads and City Manager
Wed., 3/4/26	8:00 a.m. to Noon – City Council Budget Retreat
Fri., 3/13/26	Operations Budget Distributed to Council for their review
Thurs., 3/19/26	8:00 a.m. to 11:00 a.m. – Special Called Council Work Session review of budget with focus on operations
Fri., 4/10/26	Capital Budget Distributed to Council for their review
Thurs., 4/16/26	8:00 a.m. to 11:00 a.m. – Special Called Work Session review of budget with focus on capital projects
Sun., 5/10/26	Combined advertisement appears in <i>Covington News</i> for presentation to council, Public Hearing, and adoption. (At least a week must intervene between the ad & Public Hearing.)
Mon., 5/18/26	Public Hearing – 6:00 p.m. and Work Session (At least a week must intervene between the Public Hearing and budget adoption.) Remind the Council about adopting the millage rate.
Mon., 6/1/26	Adopt Budget - 7:00 p.m. (Decision point if there is not a full rollback of the millage rate.)
Fri., 7/10/26	Receive Tax Digest from County Tax Commissioner. Note: If Council does not increase millage or adopts the rollback rate, we will have the advertisement of the city's Five-Year History ready for publication.
Sun., 7/19/26	Five-Year History Ad with notice of Public Hearing published.
Mon., 7/27/26	Hold Two (2) Public Hearings for Council to adopt millage rate. 9:00 a.m. and 6:00 p.m.
Mon., 8/3/26	Hold Third and final Public Hearing 6:00 p.m. for millage rate. Council adopts new millage rate at Regular Session meeting.
Mon., 8/17/26	Tear sheet and PT38 to Tax Commissioner.
Fri., 8/21/26	Tax Commissioner delivers report to State by this date.

Notice: If the millage rate is increased above the rollback rate, law requires (3) three public hearings and advertising seven days apart from each other prior to final adoption.