

**OXFORD MAYOR AND COUNCIL  
PUBLIC HEARING  
WEDNESDAY, May 19, 2025  
6:00 PM CITY HALL  
110 W. Clark Street, Oxford, Georgia  
A G E N D A**

**Public Hearing for the FY 2026 Budget**

This Public Hearing on the FY2026 Budget is scheduled for Monday, May 19, 2025, at 6:00 p.m. During this meeting, the Mayor and Council will receive both written and oral comments about the FY 2026 Annual Operating, Capital, and Special Revenue Budgets and the Five-Year Capital Improvement Plan for the City of Oxford. Copies of the budget documents are available in the office of the City Clerk at City Hall for public inspection.

The City Council will review the proposed Budgets during its meeting after the Public Hearing on May 19, 2025. The Council is scheduled to adopt the Budgets at its regular meeting on Monday, June 2, 2025 at 7:00 p.m. All meetings are planned to be held at the Oxford City Hall 110 West Clark Street, Oxford Georgia.

1. Call to Order, Mayor David S. Eady
2. \*Review of the FY 2026 Operating Budget
3. \*Review of the FY 2026 Capital Budget and Five-Year Capital Improvement Plan
4. \*Review of the FY 2026 Special Revenue Funds Budget
5. Questions/Public Comment
6. Adjourn.

*Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or the facilities are required to contact City Hall at 770-786-7004 promptly to allow the City to make reasonable accommodations for those persons.*

**ANNEXATION** meeting. Upon returning to the regular meeting, it was expected that the commissioners' public dialogue before the vote would be minimal. But in a turn of events that seemed to surprise even his fellow commissioners, Henderson spoke at length about the topic.

After sharing his thoughts, Henderson signaled to LaTonja Hamp, executive administrative assistant to the chairman, who also moderates the BOC meetings. In an unexpected manner, Hemp took several minutes to read a letter reportedly from Henderson on his behalf that he had submitted to be read into the minutes.

Long publicly objected when Hamp began to read, questioning if the reading was allowed under Robert's Rules of Order (the standard procedure in government meetings).

Jaugstetter affirmed that it was not inappropriate for Hamp to read Henderson's submitted letter, temporarily silencing Long.

The letter, approximately one and a half pages long, listed numerous reasons that Henderson supports the annexation request. Henderson was the lone dissenting vote when Long moved

to object to the request.

"If we vote NO on this annexation request, we will most likely be forced to defend ourselves during the mandated arbitration process," the letter stated. "To make sure we are all aware of what this entails, in addition to legal fees defending our position to Vote NO, we would also be paying actual Arbitration fees (assuming both of these fees are with taxpayers' money) to protect our decision per the statute..."

The letter also cited property tax benefits that the data center could bring, estimated to be \$19 million, based on the 2023 millage rate. The county would receive a cut of these alongside the city and the board of education.

"It makes NO SENSE to me at all that we would forgo the opportunity to collect "free money" by simply voting YES and then allowing the City of Covington to sort out all the details," the letter concluded. "This property is adjacent to the Amazon Data Center project which is zoned M-2 (Heavy Industrial in the City limits). What am I missing here?"

County Concerns

Ultimately, when the commissioners

voted to object to the annexation, they cited several concerns detailed by the county attorney.

Georgia Law (O.C.G.A § 36-36-113) describes the reasons that a county can city if they choose to object to an annexation request:

*The county governing authority may by majority vote, as defined by applicable general or local law, object to the annexation because of a material increase in burden upon the county directly related to any one or more of the following:*

*The proposed change in zoning or land use; Proposed increase in density; and Infrastructure demands related to the proposed change in zoning or land use.*

Jaugstetter categorized the potential impacts as being under water/sewer/stormwater, transportation, zoning and loss of impact fees.

According to Jaugstetter, it is estimated that the data center proposed for the site would generate 360,000 gallons of discharge each day.

The county attorney said there have been proposals to release treated water, one of which is to discharge it into the nearby Lake Varner. This could require future additional water testing, which would be the responsibility of the county.

The proposal would close a portion of Gregory Road, with portions remaining the county's responsibility and portions becoming the city of Covington's responsibility to maintain. The traffic brought by the data center and proposed residential developments would lead to an increased need for maintenance of the road.

As for zoning, the properties are located in the county's "Live Work Corridor" and "Conservation and Recreation" areas. Specifically, the proposed housing development is located in an area that the county primarily maintains as agricultural zoning.

If annexed into the city of Covington, Newton County would no longer receive any income in impact fees from the property. Jaugstetter calculated that the "low-end estimate" of the proposed impact fees from this project would be \$255,437 from the industrial development and \$94,316.40 from the residential development.

As the property is located in District 5, Long made the motion for the county to move forward with objecting to the annexation and presenting the accompanying letter of objection.

"This is in District 5," Long said. "And I am opposed to annexation."

**GUNS** "First, disclaimer: I'm not against the Second Amendment right," Henderson said. "I believe one should have the ability to bear arms and to protect their family. But I feel like at certain locations that guns – they should be unacceptable."

Though Denny Dobbs Park is in Newton County, it is not within Covington city limits and therefore not under the city council's jurisdiction.

The council echoed that it could be wise to see if the county has taken any actions to implement more restrictions in recent weeks.

But what made the topic an immediate concern for Henderson was his personal experience seeing someone carrying a firearm in a Covington park just days prior.

Henderson told the room that last weekend, he went to Central Park on Lunsford Circle with his family. There, he noticed a man with his own family had a firearm.

The firearm was not pulled or used in any manner, but when Henderson noticed it, he began to think about possible implications.

"And so that made me think, 'Well, you know, this guy can walk up on the park, has a gun on him, and just going on with his day-to-day operations while the kids run around,'" Henderson said. "And so once I saw that, I went and walked outside the park to see if we had any signs that said 'no weapons in the park.' I didn't see any."

Henderson asked the council to consider banning firearms in city parks and implementing fines should one be caught with a gun. But the city attorney, Frank Turner Jr., raised concerns that a firearm ban would be illegal and unenforceable.

Turner cited a 2022 statewide "constitutional carry" law that made Georgia a permitless carry state. That means that if a person meets the requirement to obtain a concealed carry permit (based on criminal record, etc.), then they automatically qualify to conceal carry in public and do not have to actually obtain a permit. The law did not change who was eligible to carry, it just removed the requirement to obtain a permit.

"You don't have to have [a concealed carry permit]," Turner said. "And you're allowed to carry a concealed or open carry weapon pretty much anywhere. Certainly in parks. The law expressly says you're allowed to carry in public parks and on public property."

Baggett inquired if the city could call parks "gun-free zones," but Turner said that as soon as anyone inquired about such signage in court, a judge would make the city remove them.

"I believe you have to be 18 to get a permit," Turner said. "So anyone over 18 is essentially allowed to carry a gun in a public park unless they're a felon. The only way you wouldn't qualify for a gun permit is if you've been convicted of a gun crime and been deemed unfit to carry a gun by a judge, or are a convicted felon."

Turner mentioned being unsure if the age was 18 or 21, saying he would check. The council held its discussion as if the age was 18 for conversation's sake.

According to Georgia's Weapons Carry License information website, one must be 21 or older to to apply, with certain exceptions to 18 for those in the military. However, other resources state that Georgians may possess a handgun at 18, but cannot legally purchase one until 21.

Councilwoman Charika Davis asked how firearms were banned in schools, to which the city attorney said there is an exception in Kindergarten through high schools allowing gun regulation, but that such regulation does not even extend to college campuses.

The council mused that if parks are typically for kids in Kindergarten through high school, perhaps such regulation could extend to that environment. But Turner said that was not an option either.

"You could prohibit the children from carrying them, but you're not allowed to prohibit adults," Turner said. "I'm not defending the law, I'm just telling you what the legislature's done in its wisdom."

Councilwoman Susie Keck suggested the city could implement signage saying that those under 18 could not have guns in the park, as it would comply with the legal requirements to possess a firearm.

"I mean, the kids aren't going to read

the signs," Keck said. "If they just see 'no weapons' and then this little bitty print it says [under 18]."

Baggett echoed this idea, jointly proposing the signs saying 'no weapons' in large print with the classic circle/slash sign over a firearm image, and then the age restriction in smaller print.

The council and city attorney determined that they will be looking into what they could do within legal bounds to try and keep firearms from the city parks.

"Let's look into it, I'm with y'all," Baggett said. "Anywhere that we can make anything any safer, I agree."

**ASSAULT**  
CONT. FROM A2

possession of a pistol or revolver by persons under 18 (first offense).

Both Campbell and Smith are being charged as juveniles.

Smith's booking report names him as a resident of Lithonia. Campbell's report has a Covington address listed, but his initial BOLO said he was known to squat in abandoned houses in Newton, Rockdale and DeKalb Counties.

The March 4 assault reportedly left one unidentified individual injured with "multiple gunshot wounds."

According to the NC-SO's initial release, at approximately 8:25 p.m. on

only and misde-meanor

March 4, two individuals "ambushed" a man at a residence off Lakeside Circle.

Since the week of the attack, no updates have been released by the NCSO regarding the case until the recent arrests. No further information has been released regarding the motive, the victim's identity or his current condition.

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**CITY OF OXFORD PUBLIC HEARING  
FY2026 BUDGET REVIEW AND ADOPTION**

A Public Hearing on the FY2026 Budget is scheduled for Monday, May 19, 2025, at 6:00 p.m. At this meeting, the Mayor and Council will receive both written and oral comments about the FY 2026 Annual Operating, Capital, and Special Revenue Budgets and the Five-Year Capital Improvement Plan for the City of Oxford. Copies of the budget documents are available in the office of the City Clerk at City Hall for public inspection.

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Marcia Brooks  
City Clerk/Treasurer


**CITY OF COVINGTON  
PUBLIC HEARING NOTICE**

The City of Covington is considering applying to the Georgia Department of Community Affairs (DCA) for a Redevelopment Fund Program Grant of up to \$1,000,000 to rehabilitate the Conyers Street Gymnasium at 1146 Conyers St. SE, Covington, GA 30014. These funds must generally be used for the following purpose: to aid in the prevention or elimination of slums or blight.

The activities for which these RDF funds may be used are in the area of economic development. More specific details regarding eligible activities, plans to assist displaced persons and the estimated amount of funds proposed to be used for activities to benefit low- and moderate-income persons, and the rating system will be provided at a public hearing which will be held at Covington City Hall, 2194 Emory St. NW, Covington, GA 30014 on May 19, 2025, at 6:30 p.m.

The purpose of this hearing will be to inform citizens regarding the development of the application of the CDBG/RDF grant(s). The City of Covington is committed to providing all persons with equal access to its services, programs, activities, education and employment regardless of race, color, national origin, religion, sex, familial status, disability or age. Persons with special needs relating to handicapped accessibility or foreign language shall contact Pashion Wilson, 770-385-2000 prior to 3:00 p.m. May 19, 2025. This person can be located at 2194 Emory St. NW, Covington, GA 30014 between the hours of 9:00 a.m. and 5:00 p.m., Monday through Friday, except holidays. Persons with hearing disabilities can contact the Georgia Relay Service at (TDD) (800) 255-0056 or (voice) (800) 255-0135.





**NEWTON COUNTY SCHOOLS  
FISCAL YEAR 2026 BUDGET  
ALL GOVERNMENTAL FUND TYPES**

	General Fund	Capital Projects Fund	Debt Service Fund	Special Revenue Fund
Beginning Balance	\$ 55,748,816	\$ 40,817,528	\$ 505,000	\$ 4,675,000
<b>REVENUES</b>				
Local Revenue - Tax Revenue	\$ 100,670,671	\$ 21,600,000		
Local Revenue - All Others	1,850,000	1,800,000		\$ 5,100,000
Other Sources - Transfer from Other Funds			\$ 10,566,676	350,000
State and Federal Revenues	138,735,161	2,408,998		34,420,721
TOTAL REVENUES	\$ 241,255,832	\$ 25,808,998	\$ 10,566,676	\$ 39,870,721
TOTAL AVAILABLE SOURCES	\$ 297,004,648	\$ 66,626,526	\$ 11,071,676	\$ 44,545,721
<b>EXPENDITURES</b>				
Instruction	\$ 162,951,956	\$ 4,905,000		\$ 10,595,072
Pupil Services	15,212,139	127,000		2,953,327
Improvement of Instructional Services	14,686,915			1,457,103
Instructional Staff Training	198,280			6,402,550
Educational Media Services	3,884,444			15,175
Federal Grant Administration				955,097
General Administration	2,242,108			
School Administration	19,092,720			
Business Services	2,537,606	120,000		
M&O of Plant Services	19,963,634	2,465,000		
Safety and Security	4,090,826	1,195,000		
Student Transportation	16,005,361	315,000		218,084
Central Support Services	4,050,279	125,000		10,000
Other Support Services	135,715			1,245,456
Facilities Acquisition & Improvements		45,607,850		
Other Uses (transfers to other funds)		10,566,676		350,000
School & Community Nutrition				16,866,500
Enterprise Operations				1,473,532
Debt Service			\$ 11,058,676	
TOTAL EXPENDITURES	\$ 265,051,983	\$ 65,426,526	\$ 11,058,676	\$ 42,541,896
ENDING FUND BALANCE	\$ 31,952,665	\$ 1,200,000	\$ 13,000	\$ 2,003,825
TOTAL USES	\$ 297,004,648	\$ 66,626,526	\$ 11,071,676	\$ 44,545,721

A copy of the tentative budget for all governmental fund types is available to review in the office of the Board of Education, 2109 Newton Drive, N.E., Covington, Georgia. A final budget will be adopted at the regular meeting of the Board of Education at the above address on May 20, 2025. The meeting begins at 7:00 p.m.





# Annual Operating Budget - FY2026

July 1, 2025 - June 30, 2026

Adopted xx/xx/2025

Mayor David S. Eady

Councilmembers

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

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

	Acct Number	Description	FY2024 Budget (Amended)	FY2024 Actual	FY2025 Budget	FY2025 Actual thru January	FY2025 Estimate full year	FY2026 Recommend	Comments
<b>GENERAL FUND - REVENUE</b>									
1	100-0000-311100-000	Real Property Tax-Current Yr.	\$ 172,000	\$ 204,691	226,109	\$ 209,060	\$ 220,000	\$ 235,000	most payments are received by January each year
2	100-0000-311200-000	Property Tax - Prior Year	\$ 4,021	\$ 3,986	3,500	\$ 9,147	\$ 15,680	\$ 10,000	
3	100-0000-311310-000	Motor Vehicle Adv.	\$ 1,500	\$ 1,694	1,000	\$ 678	\$ 1,163	\$ 1,000	
4	100-0000-311315-000	Motor Vehicle TAVT	\$ 180,000	\$ 197,831	183,000	\$ 137,909	\$ 236,415	\$ 225,000	
5	100-0000-311340-000	Intangible Tax	\$ 4,853	\$ 3,100	1,000	\$ 2,079	\$ 3,564	\$ 1,500	
6	100-0000-311600-000	Real Estate Transfer	\$ 1,122	\$ 2,517	1,500	\$ 1,197	\$ 2,053	\$ 1,500	
7	100-0000-311710-000	Electric Franchise Tax	\$ 2,530	\$ 2,454	2,500		\$ -	\$ 2,500	
8	100-0000-311730-000	Gas Franchise Tax	\$ 11,580	\$ 15,465	10,000	\$ 5,613	\$ 9,623	\$ 15,000	
9	100-0000-311750-000	TV Cable Franchise Tax	\$ 30,000	\$ 30,580	32,000	\$ 11,078	\$ 18,991	\$ 30,000	
10	100-0000-311760-000	Telephone Franchise Tax	\$ 4,440	\$ 5,378	1,500	\$ 473	\$ 810	\$ 1,000	
11	100-0000-313100-000	LOST Sales & Use Tax	\$ 582,000	\$ 684,073	605,000	\$ 351,860	\$ 603,189	\$ 650,000	
12	100-0000-316100-000	General Occupational Tax	\$ 11,000	\$ 11,668	11,000	\$ 5,387	\$ 9,234	\$ 10,000	Business License payments
13	100-0000-316200-000	Insurance Premium Tax	\$ 180,000	\$ 203,837	195,000	\$ 219,438		\$ 230,000	One check per year, based on property values
14	100-0000-319000-000	Penalty/Interest on Del Taxes	\$ 1,000	\$ 837	1,000	\$ 1,257	\$ 2,154	\$ 1,250	
15	100-0000-321200-000	General Building Permits	\$ 10,000	\$ 5,418	5,000	\$ 3,477	\$ 5,960	\$ 5,000	
16	100-0000-322901-000	Misc. Income	\$ 250	\$ 7,423	250	\$ 146	\$ 251	\$ 250	
17	100-0000-322990-001	Farmer's Market Permits		\$ 315	50	\$ 320	\$ 549	\$ 600	
18	100-0000-334200-000	State Grants		\$ 15,638	69,485	\$ 29,321		\$ 75,000	Reimbursements for TAG Grant
19	100-0000-335800-000	Intergovernmental Revenues	\$ 56,500	\$ 76,034	28,500		\$ -	\$ 30,000	LMIG
20	100-0000-341400-000	Printing/Duplicating Service	\$ 100	\$ 30	100	\$ 37	\$ 64	\$ 100	
21	100-0000-341910-000	Election Qualifying Fees	\$ 750	\$ 576			\$ -	\$ 750	
22	100-0000-349100-000	Cemetery Fees	\$ 5,000	\$ 7,500	5,000	\$ 3,250	\$ 5,571	\$ 5,000	
23	100-0000-349300-000	Bad Check Fees	\$ 500	\$ 135	250		\$ -	\$ 250	
24	100-0000-351000-000	Fines & Forfeitures	\$ 77,640	\$ 60,376	75,000	\$ 14,152	\$ 24,261	\$ 25,000	
25	100-0000-361000-000	Interest Revenues	\$ 50,000	\$ 166,396	125,000	\$ 103,940	\$ 178,183	\$ 150,000	interest rates less stable in FY 2026
26	100-0000-371000-000	Contributions from Private Sources	\$ 2,000				\$ -		most commonly comes from film donations. Query
27	100-0000-371000-002	July 4th Donations		\$ 2,450	2,000		\$ -	\$ 2,000	
28	100-0000-381000-000	Rents and Royalties	\$ 12,000	\$ 5,375			\$ -		
29	100-0000-381000-002	Rents and Royalties - ASP Pavilion			6,000	\$ 2,200	\$ 3,771	\$ 5,000	
30	100-0000-381000-003	Rents and Royalties - Old Church			5,000		\$ -		
31	100-0000-381000-004	Rents and Royalties - Town Green			1,500		\$ -		
32	100-0000-381001-000	Lease Agreement Income	\$ 33,507	\$ 33,507		\$ 33,296			810 Whatcoat Building Lease - Oxford College.
33	100-0000-381002-000	Lease - Verizon	\$ 30,703	\$ 39,082	30,000	\$ 17,921	\$ 30,722	\$ 39,000	Water Tower Antenna - Verizon Wireless.
34	100-0000-389000-000	Misc. Revenue	\$ 2,000		2,000		\$ -	\$ 1,000	
35	100-0000-392300-000	Proceeds-Dispose of Assets		\$ 8,540			\$ -		
		REVENUES TOTAL	\$ 1,466,996	\$ 1,796,906	1,629,244	\$ 1,163,235	\$ 1,372,206	\$ 1,752,700	

	Acct Number	Description	FY2024 Budget (Amended)	FY2024 Actual	FY2025 Budget	FY2025 Actual thru January	FY2025 Estimate full year	FY2026 Recommend	Comments
<b>GENERAL FUND - EXPENDITURES</b>									
<b>CITY COUNCIL</b>									
1	100.1100.511100.000	Regular Employees	\$ 34,800	\$ 30,000	34,800	\$ 17,500	\$ 30,000	\$ 34,800	
2	100.1100.512200.000	Social Security (FICA)	\$ 2,662	\$ 2,295	2,662	\$ 1,339	\$ 2,295	\$ 2,662	
3	100.1100.523100.000	Liability Insurance	\$ 15,000	\$ 9,255	20,000	\$ 12,499		\$ 15,000	Annual bill in April.
4	100.1100.523600.000	Education & Training	\$ 5,000	\$ 2,579	5,000	\$ 1,258	\$ 2,157	\$ 3,000	
5	100.1400.511100.000	Reg Employees - Election	\$ 750			\$ -	\$ -	\$ 750	
		SUBTOTAL	\$ 58,212	\$ 44,129	62,462	\$ 32,596	\$ 34,452	\$ 56,212	

	Acct Number	Description	FY2024 Budget (Amended)	FY2024 Actual	FY2025 Budget	FY2025 Actual thru January	FY2025 Estimate full year	FY2026 Recommend	Comments
<b>GENERAL GOVERNMENT</b>									
1	100.1500.511100.000	Regular Employees	\$ 298,789	\$ 295,986	345,533	\$ 190,352	\$ 326,318	\$ 352,396	100% of City Clerk, Deputy City Clerk, 2 associate clerks, City Manager, Accounting Specialist
2	100.1500.511300.000	Overtime	\$ 6,000	\$ 6,693	6,000	\$ 5,656	\$ 6,000	\$ 6,000	
3	100.1500.512100.000	Group Insurance	\$ 65,000	\$ 78,186	69,710	\$ 60,382	\$ 103,511	\$ 61,855	Health, Life, Short and Long term disability
4	100.1500.512200.000	Social Security (FICA)	\$ 22,857	\$ 23,078	26,433	\$ 14,995	\$ 25,705	\$ 26,958	
5	100.1500.512400.000	Retirement Plan Expense	\$ 20,250	\$ 9,767	8,500	\$ 6,064	\$ 10,395	\$ 9,096	Stacey portion of defined benefit plan
6	100.1500.512450.000	Retirement Cont. (DC) 401	\$ 17,927	\$ 10,880	20,732	\$ 7,104	\$ 12,178	\$ 21,144	6%
7	100.1500.512700.000	Workers' Comp Insurance	\$ 1,200	\$ 1,168	1,200		\$ 2,125	\$ 2,200	
8	100.1500.512900.000	Unemployment Payments	\$ 6,500				\$ -		
9	100.1500.521200.001	Legal/Professional Services	\$ 125,000	\$ 109,788	130,000	\$ 79,166	\$ 135,713	\$ 135,000	City Attorney, CPA Firm, Audit Services, Tax Assessor's Office
10	100.1500.521200.002	Building Permit (BV)	\$ 7,500	\$ 825	4,000	\$ 5,614	\$ 9,624	\$ 8,000	Contract with Bureau Veritas
11	100.1500.521200.004	Code Enforcement Services	\$ 6,000	\$ 5,135	6,000	\$ 10,595		\$ 6,000	Contract with Bureau Veritas ended in FY 2025
12	100.1500.521202.000	Fire Services - Newton County	\$ 50,000	\$ 53,632	55,000	\$ 61,694		\$ 65,000	Annual tax bill from Newton County
13	100.1500.521300.000	Technical Purchased Service	\$ 65,000	\$ 66,229	75,000	\$ 27,185	\$ 46,603	\$ 72,000	VC3, drug screens/physicals, software licenses, BS&A annual fees (includes additions for CivicPlus website redesign and agenda software)
14	100.1500.522200.000	Repairs & Maintenance	\$ 30,000	\$ 27,958	30,000	\$ 26,879	\$ 46,077	\$ 40,000	
15	100.1500.522200.001	Whatcoat Building Maintenance	\$ 5,000	\$ 2,300			\$ -		removed for FY 2024 - transfer to DDA
16	100.1500.522200.002	YH Welcome Center	\$ 2,000		10,000		\$ -		
17	100.1500.522320.000	Equipment Leases and Rentals	\$ 1,300	\$ 1,336	1,300	\$ 720	\$ 1,233	\$ 1,350	Lease for copier at City Hall
18	100.1500.523100.000	Liability Insurance	\$ 12,800	\$ 9,567	15,000	\$ 13,655		\$ 15,000	Annual bill in April
19	100.1500.523200.000	Telephone - Postage	\$ 26,000	\$ 20,722	22,000	\$ 17,663	\$ 30,279	\$ 30,000	
20	100.1500.523300.000	Advertising & Promotions	\$ 10,000	\$ 4,250	5,000	\$ 3,745	\$ 6,420	\$ 6,000	
21	100.1500.523320.000	July 4th Parade Expenses	\$ 15,000	\$ 19,930	15,000	\$ 3,011	\$ 5,162	\$ 15,000	
22	100.1500.523600.000	Dues & Fees	\$ 12,000	\$ 8,963	15,000	\$ 8,661	\$ 14,847	\$ 15,000	
23	100.1500.523700.000	Education & Training	\$ 10,000	\$ 2,523	10,000	\$ 1,856	\$ 3,181	\$ 7,500	
24	100.1500.531100.000	Supplies & Materials	\$ 17,000	\$ 10,154	15,000	\$ 6,312	\$ 10,820	\$ 10,000	
25	100.1500.531200.000	Energy - Utilities	\$ 17,000	\$ 9,688	10,000	\$ 8,617	\$ 14,772	\$ 15,000	
26	100.1500.531600.000	Small Equipment Under \$5,000	\$ 4,000	\$ 2,902	4,000	\$ 750	\$ 1,286	\$ 2,500	
27	100.1500.531600.001	Computer Upgrades	\$ 4,000		3,900	\$ 3,182	\$ 5,455	\$ 6,000	new PCs for City Hall admin staff
28	100.1500.531700.000	Other/Meetings & Events	\$ 7,500	\$ 3,509	5,000	\$ 2,806	\$ 4,810	\$ 5,000	
29	100.1500.542300.000	Furniture and Fixtures	\$ 2,500	\$ 2,788	8,000	\$ 150	\$ 257	\$ 3,500	add 5,000 for history storyboards and display cabinets (FY 2025)
30	100.1500.579000.000	Contingency - General	\$ 5,000		5,000		\$ -	\$ 5,000	
31	100.1500.579010.000	Contingencies - Cash over & short	\$ 500	\$ 2,210	500	\$ (1,801)	\$ (3,088)	\$ 500	
32	100.1500.611000-200	Funding for DDA						\$ 1,000	
		SUBTOTAL	\$ 873,623	\$ 790,166	922,808	\$ 565,010	\$ 819,685	\$ 943,998	

	Acct Number	Description	FY2024 Budget (Amended)	FY2024 Actual	FY2025 Budget	FY2025 Actual thru January	FY2025 Estimate full year	FY2026 Recommend	Comments
<b>COURT</b>									
1	100.2500.521200.001	Contract - Judge	\$ 6,250	\$ 6,250	6,250	\$ 3,125	\$ 5,357	\$ 6,250	
2	100.2500.521210.000	Contract - Public Defender	\$ 625		625		\$ -	\$ 625	
3	100.2500.521211.000	Contract - Solicitor	\$ 6,000	\$ 5,800	6,000	\$ 150	\$ 257	\$ 6,000	
4	100.2500.523600.000	Subpoena fee	\$ 400	\$ 25	250	\$ 401	\$ 687	\$ 500	Moved from Police to Court in FY 2023
5	100.2500.523700.000	Education - Clerk	\$ 1,500	\$ 933	1,500	\$ 1,146	\$ 1,965	\$ 2,000	
6	100.2500.523701.000	Education - Judge	\$ 750	\$ 1,965	750		\$ -	\$ 2,000	
7	100.2500.523850.000	Contract - Translator	\$ 500	\$ 600	1,000	\$ 418	\$ 716	\$ 1,000	
8	100.2500.571000.000	Court Disposition Funds Payable	\$ 25,000	\$ 17,513	22,000	\$ 5,029	\$ 8,622	\$ 12,000	Moved from Police to Court in FY 2023
		SUBTOTAL	\$ 41,025	\$ 33,086	38,375	\$ 10,268	\$ 17,603	\$ 30,375	

	Acct Number	Description	FY2024 Budget (Amended)	FY2024 Actual	FY2025 Budget	FY2025 Actual thru January	FY2025 Estimate full year	FY2026 Recommend	Comments
<b>POLICE DEPARTMENT</b>									
1	100.3200.511000.000	Regular Employees	\$ 237,979	\$ 256,362	284,314	\$ 144,720	\$ 248,091	\$ 287,540	100% of Police Chief + 3 officers, Admin Specialist
2	100.3200.511300.000	Overtime	\$ 10,000	\$ 13,222	10,000	\$ 7,738	\$ 13,266	\$ 13,000	
3	100.3200.512100.000	Group Insurance	\$ 20,300	\$ 5,339	23,290	\$ 18,495	\$ 31,705	\$ 46,120	Health, Life, Short and Long term disability
4	100.3200.512200.000	Social Security (FICA)	\$ 18,205	\$ 20,556	21,750	\$ 11,663	\$ 19,994	\$ 21,997	
5	100.3200.512450.000	Retirement Cont. (DC) 401	\$ 14,279	\$ 11,463	14,797	\$ 4,857	\$ 8,326	\$ 17,252	6%
6	100.3200.512700.000	Workers' Comp Insurance	\$ 8,000	\$ 7,824	8,000		\$ 10,955	\$ 11,500	
7	100-3200-521200-000	Legal & Professional	\$ 2,500		2,500		\$ -	\$ 2,500	
8	100.3200.521300.000	Tech Purch Serv/Courtware	\$ 14,400	\$ 13,200	15,000	\$ 8,400	\$ 14,400	\$ 15,000	
9	100.3200.521301.000	Service Contracts	\$ 34,200	\$ 19,101	35,000	\$ 24,171	\$ 41,435	\$ 33,000	Axon (20,486.00), FLOCK (9,000.00)
10	100.3200.521302.000	Technical Services - VC3	\$ 2,400		2,500	\$ 136	\$ 233	\$ 2,500	VC3 Charges
11	100.3200.522200.003	Vehicle Repairs & Maint	\$ 8,000	\$ 12,118	10,000	\$ 1,789	\$ 3,066	\$ 10,000	
12	100.3200.522201.000	Equip Repairs & Maint	\$ 3,000	\$ 839	3,000		\$ -	\$ 3,000	Radio Repair
13	100.3200.522310.000	Rentals	\$ 500	\$ 398	500	\$ 385	\$ 660	\$ 700	Indoor Shooting Range
14	100.3200.523100.000	Liability Insurance	\$ 23,500	\$ 25,095	30,000	\$ 30,071		\$ 33,000	Annual bill in April
15	100.3200.523200.000	Telephone-Postage	\$ 6,200	\$ 5,330	5,000	\$ 4,737	\$ 8,121	\$ 7,500	
16	100.3200.523600.000	Dues & Fees	\$ 200	\$ 219	1,000	\$ 370	\$ 634	\$ 1,000	GA Chiefs' Assoc., IACP, RADAR/LIDAR Cert.
17	100.3200.523700.000	Education & Training	\$ 6,000	\$ 3,600	5,000	\$ 2,030	\$ 3,480	\$ 5,000	
18	100.3200.523900.000	Prisoner Housing & costs	\$ 10,000	\$ 2,340	6,000	\$ 60	\$ 103	\$ 6,000	
19	100.3200.531101.000	Office Supplies & Materials	\$ 2,000	\$ 1,805	2,000	\$ 1,172	\$ 2,009	\$ 3,000	
20	100.3200.531102.000	Operational Supplies & Materials	\$ 5,000	\$ 6,873	3,000	\$ 3,578	\$ 6,133	\$ 5,000	
21	100.3200.531270.000	Gasoline	\$ 10,000	\$ 6,923	7,500	\$ 5,845	\$ 10,020	\$ 7,500	
22	100.3200.531600.000	Small Equipment Under \$5,000	\$ 7,000	\$ 853	7,000	\$ 3,658	\$ 6,270	\$ 7,000	
23	100.3200.531600.001	Computer Upgrades	\$ 3,000	\$ 258	3,000		\$ -	\$ 3,000	
24	100.3200.531700.000	Uniforms	\$ 5,000	\$ 3,825	5,000	\$ 2,925	\$ 5,015	\$ 10,000	changing from black to blue in FY 2026
25	100.3800.342500.000	E-911 Center	\$ 25,000	\$ 13,494	17,000		\$ -	\$ 17,000	
		SUBTOTAL	\$ 476,663	\$ 431,037	522,151	\$ 276,799	\$ 433,916	\$ 569,110	



	Acct Number	Description	FY2024 Budget (Amended)	FY2024 Actual	FY2025 Budget	FY2025 Actual thru January	FY2025 Estimate full year	FY2026 Recommend	Comments
<b>STREET DEPARTMENT</b>									
1	100.4200.511100.000	Regular Employees-Street	\$ 81,901	\$ 85,671	110,412	\$ 56,646	\$ 97,107	\$ 115,118	60% of 3 groundskeepers + 33% of equipment operator/meter reader + 100% of refuse/collection worker
2	100.4200.511300.000	Overtime	\$ 1,500	\$ 1,196	1,500	\$ 1,590	\$ 2,725	\$ 1,500	
3	100.4200.512100.000	Employee Insurance	\$ 20,000	\$ 21,943	37,481	\$ 18,692	\$ 32,043	\$ 40,634	Health, Life, Short and Long term disability
4	100.4200.512200.000	Social Security (FICA)	\$ 6,265	\$ 6,618	8,447	\$ 4,435	\$ 7,603	\$ 8,807	
5	100.4200.512450.000	Retirement Cont. (DC) 401	\$ 4,914	\$ 3,785	6,625	\$ 2,823	\$ 4,840	\$ 6,907	6%
6	100.4200.512700.000	Workers' Comp Insurance	\$ 5,000	\$ 7,383	5,000		\$ 3,295	\$ 3,500	
7	100.4200.521200.001	Professional (Arborist)	\$ 1,500	\$ 750	750	\$ 3,413	\$ 5,850	\$ 3,500	
8	100.4200.521201.000	Professional - Engineering	\$ 5,000	\$ 7,413	5,000		\$ -	\$ 5,000	
9	100.4200.522110.000	Disposal Services-Landfill Fees			12,000	\$ 6,255	\$ 10,723	\$ 12,000	Moved from Solid Waste for FY 2025
10	100.4200.522200.000	Veh & Equip Repairs & Maint	\$ 15,000	\$ 20,390	18,000	\$ 10,716	\$ 18,370	\$ 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	\$ 7,500	\$ 4,410	28,500	\$ 9,878	\$ 16,934	\$ 25,000	Temporary help; moved 21,000 from Solid Waste
14	100.4200.531100.000	Supplies & Materials	\$ 15,000	\$ 13,824	16,000	\$ 7,903	\$ 13,547	\$ 15,000	Increase in pricing
15	100.4200.531270.000	Gasoline/Diesel	\$ 4,000	\$ 3,268	4,000	\$ 1,988	\$ 3,408	\$ 9,500	added 5,500 from Solid Waste in FY 26
16	100.4200.531600.000	Small Equipment Under \$5,000	\$ 1,500	\$ 1,625	1,500	\$ 1,325	\$ 2,272	\$ 1,500	
17	100.4200.531700.000	Uniforms	\$ 2,500	\$ 4,359	2,500	\$ 2,311	\$ 3,962	\$ 6,200	added 1,700 from Solid Waste in FY 26
18	100.4200.531800.000	Stormwater Management	\$ 3,500	\$ 7,050	4,500		\$ -	\$ 4,500	Annual stormwater report
19	100.4200.531901.000	City Tree Removal	\$ 30,000	\$ 28,238	10,000	\$ 39,300	\$ 67,371	\$ 40,000	Trees continue to decline
20	100.4200.532100.000	Sidewalks	\$ 3,000	\$ 700	5,000		\$ -		
21	100.4221.541200.003	LMIG Street Repairs	\$ 80,000		28,500		\$ -	\$ 30,000	
22	100.4200.541200.011	Street Repairs	\$ 5,000	\$ 10,405	10,000		\$ -	\$ 10,000	
23	100.4200.552200.000	Property Claims <\$1,000	\$ 1,000		1,000		\$ -	\$ 1,000	
		SUBTOTAL	\$ 294,680	\$ 229,028	317,315	\$ 167,275	\$ 290,052	\$ 358,266	
<b>CEMETERY</b>									
1	100.4900.522200.003	Cemetery Found. Maint. Suppl.	\$ 5,000		5,000	\$ 5,000	\$ 5,000	\$ 5,000	
2	100.4900.531900.000	Tree Removal/Planting	\$ 2,500	\$ 1,163	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	\$ 1,714	\$ 2,500	Added for FY 2025 (offset to revenue in prior years)
		SUBTOTAL	\$ 7,500	\$ 1,163	10,000	\$ 6,000	\$ 6,714	\$ 9,000	

	Acct Number	Description	FY2024 Budget (Amended)	FY2024 Actual	FY2025 Budget	FY2025 Actual thru January	FY2025 Estimate full year	FY2026 Recommend	Comments
<b>PARKS AND RECREATION DEPARTMENT</b>									
1	100.6200.511100.000	Regular Employees - Parks & Rec.	\$ 41,845	\$ 21,291	42,168	\$ 13,321	\$ 22,837	\$ 43,208	40% of 3 groundskeepers
2	100.6200.511300.000	Overtime	\$ 500	\$ 7	500	\$ 3	\$ 4	\$ 500	
3	100.6200.512100.000	Group Insurance	\$ 6,500	\$ 9,881	14,370	\$ 6,158	\$ 10,556	\$ 15,689	Health, Life, Short and Long term disability
4	100.6200.512200.000	Social Security (FICA)	\$ 3,201	\$ 1,626	3,226	\$ 969	\$ 1,662	\$ 3,305	
5	100.6200.512450.000	Retirement Cont. (DC) 401	\$ 2,511	\$ 952	2,530	\$ 568	\$ 974	\$ 2,592	6%
6	100.6200.512700.000	Workers' Comp Insurance	\$ 1,000	\$ 397	1,000		\$ 1,760	\$ 2,000	
7	100.6200.521200.001	Professional (arborist)	\$ 700	\$ 2,358	2,000		\$ -	\$ 3,500	
8	100.6200.521300.001	TAG Grant Technical Services		\$ 12,615	59,485	\$ 46,905	\$ 80,409	\$ 75,000	
9	100.6200.522200.003	Veh & Equip Repairs & Maint	\$ 1,000	\$ 1,769	3,000	\$ 6,630	\$ 11,366	\$ 12,000	
10	100.6200.523200.000	Telephone/Postage				\$ 1,047	\$ 1,794	\$ 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	\$ 60	5,000	\$ 2,723	\$ 4,667	\$ 5,000	
12	100.6200.523850.001	Old Church Events Management Contract			5,000		\$ -	\$ 5,000	cleaning, access management
13	100.6200.531100.000	Supplies & Materials	\$ 21,000	\$ 4,024	23,000	\$ 8,798	\$ 15,082	\$ 21,000	
14	100.6200.531102.000	Supplies & Materials - General Cleaning/Maint.			12,400	\$ 30	\$ 52	\$ 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	Playground/Asbury St. Park mulch
17	100.6200.531200.000	Energy - Utilities	\$ 7,000	\$ 3,117	5,500	\$ 2,623	\$ 4,496	\$ 5,500	Utilities for Asbury Street Park and Old Church
18	100.6200.531270.000	Gasoline/Diesel	\$ 1,000	\$ 1,311	2,000	\$ 621	\$ 1,065	\$ 1,500	
19	100.6200.531600.000	Small Equipment Under \$5,000	\$ 1,000		1,000		\$ -	\$ 1,000	
20	100.6200.531700.000	Uniforms	\$ 900	\$ 1,946	1,000	\$ 916	\$ 1,570	\$ 1,700	
21	100.6200.531900.000	Tree Board	\$ 21,003	\$ 15,612	27,006	\$ 525	\$ 900	\$ 33,009	Includes expenses for Arbor Day (See note)
22	100.6200.531910.000	City Parks and Trail Maintenance	\$ 45,000	\$ 31,809	45,000	\$ 7,623	\$ 13,068	\$ 35,500	Includes landscape maintenance contract for Asbury Street Park and invasive control/removal (ReForest ATL)
		SUBTOTAL	\$ 159,160	\$ 108,775	275,185	\$ 99,460	\$ 172,262	\$ 292,304	

	Acct Number	Description	FY2024 Budget (Amended)	FY2024 Actual	FY2025 Budget	FY2025 Actual thru January	FY2025 Estimate full year	FY2026 Recommend	Comments
<b>WATER &amp; SEWER FUND - REVENUES</b>									
1	505.0000.344210.000	Water Charges/Sales	\$ 572,000	\$ 615,480	650,000	\$ 427,701	\$ 733,202	\$ 766,500	FY 26 - 730,000 + 5% = 766,500
2	505.0000.344215.000	Water Tap Fees	\$ 4,000	\$ 14,389	5,000	\$ 2,951	\$ 5,059	\$ 5,000	
3	505.0000.344255.000	Sewer Charges/Sales	\$ 239,238	\$ 218,577	220,000	\$ 137,419	\$ 235,575	\$ 246,750	FY 26 = 235,000 + 5% = 246,750
4	505.0000.344256.000	Sewer Tap Fees	\$ 4,000	\$ 7,200	5,000	\$ 3,600	\$ 6,171	\$ 5,000	
5	505.0000.344280.000	Hydrant Meter	\$ 500	\$ 200	500		\$ -	\$ 500	
6	505.0000.361000.000	Interest Revenues	\$ 300	\$ 464	550	\$ 623	\$ 1,068	\$ 1,000	
7	505.4300.344255-001	System Development Charges - Sewer				\$ 2,210		\$ 4,500	
8	505.4440.344210.001	System Development Charges - Water				\$ 732		\$ 1,450	
		TOTAL REVENUES	\$ 820,038	\$ 856,311	881,050	\$ 575,235	\$ 981,074	\$ 1,030,700	
<b>WATER &amp; SEWER FUND - EXPENDITURES</b>									
1	505.4300.511100.000	Regular Employees	\$ 62,856	\$ 58,282	61,802	\$ 32,427	\$ 55,588	\$ 65,561	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	\$ 2,724	3,000	\$ 1,788	\$ 3,065	\$ 3,000	
3	505.4300.512100.000	Employee Insurance	\$ 24,000	\$ 18,614	25,415	\$ 14,957	\$ 25,641	\$ 27,312	Health, Life, Short and Long term disability
4	505.4300.512200.000	Social Security (FICA)	\$ 4,809	\$ 4,458	4,728	\$ 2,617	\$ 4,487	\$ 5,015	
5	505.4300.512450.000	Retirement Cont. (DC) 401	\$ 3,771	\$ 2,586	3,708	\$ 1,574	\$ 2,698	\$ 3,934	6%
6	505.4300.512700.000	Workers' Comp Insurance	\$ 5,000	\$ 4,590	5,000		\$ 3,594	\$ 4,000	
7	505.4300.521200.000	Legal & Professional	\$ 6,000	\$ 50,592	6,500	\$ 4,039	\$ 6,925	\$ 7,000	
8	505.4300.521300.000	Sewer Treatment Fees	\$ 120,000	\$ 140,478	120,000	\$ 86,642	\$ 148,528	\$ 160,000	
9	505.4300.522200.005	Veh & Equip Repairs & Maint		\$ 654	22,000	\$ 800	\$ 1,372	\$ 20,000	Split into three accounts below:
		Building Repairs	\$ 2,500				\$ -		
		Equipment Repair and Rental	\$ 2,500				\$ -		
		Vehicle Repairs	\$ 2,500				\$ -		
10	505.4300.522200.010	Service Contracts	\$ 18,000	\$ 24,192	15,000	\$ 15,644	\$ 26,819	\$ 30,000	Jet Utility, ACS, Utility Service Co., Kraft Power;
11	505.4300.523100.000	Liability Insurance	\$ 4,800	\$ 3,967	7,500	\$ 4,910		\$ 6,000	Annual bill in April
12	505.4300.523200.000	Telephone-Postage	\$ 1,500	\$ 514	1,000	\$ 480	\$ 823	\$ 1,000	
13	505.4300.523600.000	Dues & Fees	\$ 2,000	\$ 1,087	2,000	\$ 5,827	\$ 9,989	\$ 5,000	
14	505.4300.523700.000	Education & Training	\$ 5,000	\$ 3,167	5,000	\$ 1,920	\$ 3,291	\$ 6,500	New employee to maintain W/S license
15	505.4300.523850.000	Contract Labor	\$ 30,000	\$ 62,010	36,500	\$ 37,950	\$ 65,057	\$ 65,000	
16	505.4300.531100.000	Materials & Supplies	\$ 23,000	\$ 25,189	30,000	\$ 8,593	\$ 14,731	\$ 30,000	Increase in costs
17	505.4300.531200.000	Energy - Utilities	\$ 2,500	\$ 2,998	2,500	\$ 2,336	\$ 4,004	\$ 3,500	
18	505.4300.531270.000	Gasoline/Diesel	\$ 4,000	\$ 3,145	4,000	\$ 2,235	\$ 3,832	\$ 4,000	
19	505.4300.531510.000	Water for Resale	\$ 200,000	\$ 229,550	215,000	\$ 150,764	\$ 258,453	\$ 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		3,000	\$ 2,688	\$ 4,608	\$ 5,000	
21	505.4300.531700.000	Uniforms	\$ 3,000	\$ 3,292	2,500	\$ 1,619	\$ 2,775	\$ 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	\$ 219,033	215,000		\$ -	\$ 220,000	
24	505.4300.574000.000	Bad Debt Expense	\$ 8,000		8,000		\$ -	\$ 5,000	
25	505.4300.579000.000	Contingency			5,000		\$ -	\$ 5,000	
26	505.4300.582000.000	GEFA Loan Interest Payback	\$ 2,500	\$ 2,475	2,500	\$ 1,245	\$ 2,134	\$ 3,000	Emory Street Sewer Project + Oxford Rd. (add)
		TOTAL EXPENDITURES	\$ 760,236	\$ 863,597	807,653	\$ 381,054	\$ 648,412	\$ 962,964	

	Acct Number	Description	FY2024 Budget (Amended)	FY2024 Actual	FY2025 Budget	FY2025 Actual thru January	FY2025 Estimate full year	FY2026 Recommend	Comments
<b>ELECTRIC FUND - REVENUES</b>									
1	510.0000.344310.000	Electric Sales	\$ 2,371,000	\$ 2,153,484	2,300,000	\$ 1,351,962	\$ 2,317,650	\$ 2,300,000	% revenue
2	510.0000.344311.000	Penalties After the 15th	\$ 75,000	\$ 58,219	75,000	\$ 29,886	\$ 51,233	\$ 55,000	
3	510.0000.344312.000	Service Charges	\$ 7,800	\$ 6,785	65,000	\$ 6,500	\$ 11,143	\$ 15,000	
4	510.0000.349300.000	Bad Check Fees		\$ 60		\$ 120	\$ 206	\$ 250	
5	510.0000.349900.000	Online Bill Pay Convenience Fee	\$ 500				\$ -		Fees to pay bills online.
6	510.0000.361000.000	Interest Revenue	\$ 200	\$ 395	350	\$ 241	\$ 413	\$ 450	
7	510.0000.361001.001	MCT Dividends	\$ 8,000	\$ 10,796	8,000	\$ 2,921	\$ 5,007	\$ 5,000	
8	510.0000.381000.000	Other - Rebates	\$ 35,000	\$ 3,700	35,000		\$ -	\$ 25,000	Year-End Settlement from MEAG & off-systems sales
9	510.0000.381000.001	Cable Co. Electric Pole Rental		\$ 7,575			\$ -	\$ 7,500	
10	510.0000.392000.000	Proceeds-Dispose of Assets		\$ 2,525			\$ -		
		<b>TOTAL REVENUES</b>	\$ 2,497,500	\$ 2,243,540	2,483,350	\$ 1,391,629	\$ 2,385,651	\$ 2,408,200	
<b>ELECTRIC FUND - EXPENDITURES</b>									
1	510.4600.511110.000	Regular Employees	\$ 144,698	\$ 158,007	156,594	\$ 88,865	\$ 152,341	\$ 163,022	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	\$ 4,827	6,000	\$ 6,155	\$ 10,551	\$ 10,000	
3	510.4600.512100.000	Employee Insurance	\$ 36,000	\$ 46,574	54,937	\$ 35,327	\$ 60,560	\$ 58,981	Health, Life, Short and Long term disability
4	510.4600.512200.000	Social Security (FICA)	\$ 11,069	\$ 11,919	11,979	\$ 7,269	\$ 12,461	\$ 12,471	
5	510.4600.512400.000	Retirement Plan Expense	\$ 50,000	\$ (62,634)	13,000	\$ 9,096	\$ 15,592	\$ 13,643	Jody Reid portion of projected cost
6	510.4600.512450.000	Retirement Cont. (DC) 401	\$ 3,617	\$ 2,950	9,396	\$ 1,901	\$ 3,258	\$ 9,781	6%
7	510.4600.512700.000	Workers' Comp Insurance	\$ 2,500	\$ 1,377	3,000		\$ 2,521	\$ 3,000	
8	510.4600.521200.001	ECG Professional Services	\$ 70,000	\$ 76,306	84,000	\$ 49,367	\$ 84,629	\$ 87,969	FY 26 amount provided by ECG.
9	510.4600.522200.003	Veh & Equip Repairs & Maint	\$ 10,000	\$ 23,662	20,000	\$ 15,373	\$ 26,353	\$ 30,000	
10	510.4600.522201.001	Power line Tree Trimming	\$ 50,000	\$ 25,594	44,000	\$ 1	\$ 1	\$ 54,000	
11	510.4600.523100.000	Liability Insurance	\$ 12,300	\$ 9,923	15,000	\$ 10,053		\$ 13,000	Annual bill in April
12	510.4600.523200.000	Telephone-Postage	\$ 9,000	\$ 7,119	9,000	\$ 3,539	\$ 6,066	\$ 6,500	
13	510.4600.523600.000	Dues & Fees	\$ 750	\$ 74	500		\$ -	\$ 500	
14	510.4600.523600.001	Online Bill Pay Merchant Fee	\$ 500	\$ 21,511	18,000	\$ 16,703	\$ 28,633	\$ 30,000	
15	510.4600.523700.000	Linemen Training	\$ 7,500	\$ 1,730	7,500	\$ 1,810	\$ 3,102	\$ 5,000	This is the cost for the training program
16	510.4600.523701.000	Education & Training	\$ 5,000		5,000		\$ -	\$ 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	\$ 30,000	\$ 57,432	25,000	\$ (16,785)		\$ 25,000	
18	510.4600.531100.000	Supplies & Materials	\$ 25,000	\$ 68,161	20,000	\$ 35,623	\$ 61,068	\$ 70,000	Cost of Materials is considerably higher
19	510.4600.531200.000	Energy/Utilities	\$ 7,500	\$ 6,004	6,500	\$ 3,959	\$ 6,786	\$ 7,000	
20	510.4600.531270.000	Gasoline/Diesel	\$ 6,500	\$ 6,078	6,500	\$ 4,069	\$ 6,976	\$ 7,000	
21	510.4600.531530.000	Electricity Purchased	\$ 1,500,000	\$ 1,235,937	1,314,741	\$ 835,276	\$ 1,431,902	\$ 1,351,322	MEAG forecast for FY 2026
22	510.4600.531600.000	Small Equipment Under \$5,000	\$ 3,000	\$ 1,429	3,000	\$ 1,267	\$ 2,171	\$ 3,000	
23	510.4600.531700.000	Uniforms	\$ 5,500	\$ 7,280	5,500	\$ 4,316	\$ 7,398	\$ 7,500	Increase in costs
24	510.4600.541004.000	Street Lights	\$ 2,000		2,000		\$ -	\$ -	
25	510.4600.552200.000	Property Claims <\$1,000		\$ 239	1,000		\$ -	\$ 1,000	
26	510.4600.561003.000	Depreciation	\$ 100,000	\$ 126,308	100,000		\$ -	\$ 130,000	
27	510.4600.573001.001	Refund Oxford College			65,717	\$ 65,717			payment 2 of 2 in FY 2025
28	510.4600.574000.000	Bad Debt Expense	\$ 15,000	\$ (439)	15,000		\$ -	\$ 10,000	
29	510.4600.579000.000	Contingency			5,000	\$ 41,592	\$ 71,301	\$ 15,000	
		<b>TOTAL EXPENDITURES</b>	\$ 2,113,435	\$ 1,837,368	2,027,864	\$ 1,220,490	\$ 1,993,671	\$ 2,137,444	

	Acct Number	Description	FY2024 Budget (Amended)	FY2024 Actual	FY2025 Budget	FY2025 Actual thru January	FY2025 Estimate full year	FY2026 Recommend	Comments
<b>SOLID WASTE FUND - REVENUES</b>									
1	540.0000.344110.000	Refuse Collection Charges	\$ 225,170	\$ 200,936	219,000	\$ 136,434	\$ 233,888	\$ 231,500	19,305.46 (Feb 2025 billed) x 12
2	540.0000.344130.000	Sale of Recycled Materials	\$ 100	\$ 595	600	\$ 315	\$ 540	\$ 600	
3	540.0000.344190.000	Bulk/White Goods Pickup		\$ 200		\$ 275	\$ 471	\$ 500	
4	540.0000.389000.000	Miscellaneous Income			400		\$ -	\$ 400	
		<b>TOTAL REVENUES</b>	\$ 225,270	\$ 201,731	220,000	\$ 137,024	\$ 234,899	\$ 233,000	
<b>SOLID WASTE FUND - EXPENDITURES</b>									
1	540.4300.511100.000	Regular Employee - Sanitation	\$ 39,832	\$ 25,375	9,750	\$ 6,829	\$ 11,706	\$ 13,305	33% of utility billing clerk
2	540.4300.511300.000	Overtime	\$ 500		500		\$ -	\$ 500	
4	540.4300.512100.000	Group Insurance	\$ 8,500	\$ 6,998	12,000	\$ 7,347	\$ 12,596	\$ 10,495	Health, Life, Short and Long term disability
5	540.4300.512200.000	Social Security (FICA)	\$ 3,047	\$ 1,907	746	\$ 522	\$ 896	\$ 1,018	
6	540.4300.512450.000	Retirement Cont. (DC) 401	\$ 2,390	\$ 1,259	585	\$ 242	\$ 414	\$ 798	6%
7	540.4300.512700.000	Workers' Comp Insurance	\$ 1,000	\$ 209	1,000		\$ -	\$ 500	
8	540.4300.522110.000	Disposal Services-Landfill Fees	\$ 14,000	\$ 12,227			\$ -		Move to Streets for FY 2025
9	540.4300.522111.000	College Walk Dumpster Fees	\$ 7,000	\$ 6,380	7,000	\$ 2,900	\$ 4,971	\$ 5,000	
10	540.4300.522200.003	Vehicle & Equip Repairs & Maint	\$ 3,000		3,000		\$ -	\$ 3,000	
11	540.4300.523100.000	Liability Insurance	\$ 500	\$ 327	1,000	\$ 379		\$ 500	
12	540.4300.523580.000	Contract Labor	\$ 10,000	\$ 17,452		\$ 430	\$ 737	\$ 750	Move to Streets for FY 2025
13	540.4300.523581.000	Contracted Garbage Pickup	\$ 121,000	\$ 123,026	123,000	\$ 62,180	\$ 106,594	\$ 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		\$ 175	250	\$ 175	\$ 300	\$ 300	
16	540.4300.531100.000	Supplies & Materials	\$ 6,500	\$ 7,379	6,500	\$ 127	\$ 218	\$ 7,500	
17	540.4300.531270.000	Gasoline/Diesel	\$ 4,500	\$ 5,056	4,500	\$ 3,095	\$ 5,305		Moved to Streets for FY 2026
18	540.4300.531600.000	Small Equipment Under \$5,000	\$ 1,000				\$ -		
19	540.4300.531700.000	Uniforms	\$ 1,000	\$ 1,015	1,000	\$ 990	\$ 1,698		Moved to Streets for FY 2026
20	540.4300.574000.000	Bad Debt Expense	\$ 1,000				\$ -		
21	540.4300.579000.000	Contingency					\$ -		
		<b>TOTAL EXPENDITURES</b>	\$ 225,270	\$ 208,785	171,331	\$ 85,217	\$ 145,436	\$ 167,166	



	Acct Number	Description	FY2024 Budget (Amended)	FY2024 Actual	FY2025 Budget	FY2025 Actual thru January	FY2025 Estimate full year	FY2026 Recommend	Comments
	<b>Fund 100</b>	<b>General Fund</b>							
		<b>Revenues</b>	\$ 1,466,996	\$ 1,796,906	1,629,244	\$ 1,163,235	\$ 1,372,206	\$ 1,752,700	
		Prior Year Unassigned F. Balance	\$ -						
		Transfers from W&S	\$ 59,802		73,397			\$ 67,250	
		Transfers from Electric	\$ 384,065		396,985			\$ 373,482	
		Transfers from Solid Waste	\$ -		48,669			\$ 65,834	
		<b>General Fund Revenues</b>	\$ 1,910,863	\$ 1,796,906	2,148,295	\$ 1,163,235	\$ 1,372,206	\$ 2,259,266	
		<b>Expenditures</b>							
	<b>100-1100</b>	City Council	\$ 58,212	\$ 44,129	62,462	\$ 32,596	\$ 34,452	\$ 56,212	
	<b>100-1500</b>	General Government	\$ 873,623	\$ 790,166	922,808	\$ 565,010	\$ 819,685	\$ 943,998	
	<b>100-2500</b>	Court	\$ 41,025	\$ 33,086	38,375	\$ 10,268	\$ 17,603	\$ 30,375	
	<b>100-3200</b>	Police Department	\$ 476,663	\$ 431,037	522,151	\$ 276,799	\$ 433,916	\$ 569,110	
	<b>100-4200</b>	Street Department	\$ 294,680	\$ 229,028	317,315	\$ 167,275	\$ 290,052	\$ 358,266	
	<b>100-6200</b>	Parks and Recreation Department	\$ 159,160	\$ 108,775	275,185	\$ 99,460	\$ 172,262	\$ 292,304	
	<b>100-4900</b>	Cemetery	\$ 7,500	\$ 1,163	10,000	\$ 6,000	\$ 6,714	\$ 9,000	
		<b>General Fund Expenditures</b>	\$ 1,910,863	\$ 1,637,384	2,148,296	\$ 1,157,408	\$ 1,774,685	\$ 2,259,266	
		<b>General Fund BALANCE</b>	\$ (0)	\$ 159,522	(1)	\$ 5,827	\$ (402,479)	\$ 0	
	<b>Fund 505</b>	<b>Water &amp; Sewer Fund</b>							
		<b>Revenues</b>	\$ 820,038	\$ 856,311	881,050	\$ 575,235	\$ 981,074	\$ 1,030,700	
		Transfers from General Fund		\$ 982					
		Transfers from Capital Funds		\$ 7,365					
		<b>Expenditures</b>	\$ 760,236	\$ 863,597	807,653	\$ 381,054	\$ 648,412	\$ 962,964	
		Transfers to G/F	\$ 59,802		73,397			\$ 67,250	
		<b>W &amp; S Fund Expenditures</b>	\$ 820,038	\$ 863,597	881,050	\$ 381,054	\$ 648,412	\$ 1,030,214	
		<b>W &amp; S Fund BALANCE</b>	\$ (0)	\$ 1,061	-	\$ 194,181	\$ 332,662	\$ 486	
	<b>Fund 510</b>	<b>Electric Fund</b>							
		<b>Revenues</b>	\$ 2,497,500	\$ 2,243,540	2,483,350	\$ 1,391,629	\$ 2,385,651	\$ 2,408,200	
		Transfer from General Fund		\$ 1,500					
		Transfer from Capital Projects		\$ 92,404					
		Cash out MCT						\$ 102,726	MCT balance as of 3/31/2025
		<b>Expenditures</b>	\$ 2,113,435	\$ 1,837,368	2,027,864	\$ 1,220,490	\$ 1,993,671	\$ 2,137,444	
		Transfers to G/F	\$ 384,065		396,985			\$ 373,482	
		<b>Electric Fund Expenditures</b>	\$ 2,497,500	\$ 1,837,368	2,424,849	\$ 1,220,490	\$ 1,993,671	\$ 2,510,926	
		<b>Electric Fund BALANCE</b>	\$ 0	\$ 500,077	58,501	\$ 171,140	\$ 391,979	\$ 0	
	<b>Fund 540</b>	<b>Solid Waste</b>							
		<b>Revenues</b>	\$ 225,270	\$ 201,731	220,000	\$ 137,024	\$ 234,899	\$ 233,000	
		Transfer from Electric	\$ 33,156						
		<b>Solid Waste Revenues</b>	\$ 258,426	\$ 201,731	\$ 220,000	\$ 137,024	\$ 234,899	\$ 233,000	
		<b>Expenditures</b>	\$ 225,270	\$ 208,785	171,331	\$ 85,217	\$ 145,436	\$ 167,166	
		Transfers to G/F	\$ -		-			\$ 65,834	
		<b>Solid Waste Fund Expenditures</b>	\$ 225,270	\$ 208,785	171,331	\$ 85,217	\$ 145,436	\$ 233,000	
		<b>Solid Waste Fund BALANCE</b>	\$ 33,156	\$ (7,054)	48,669	\$ 51,808	\$ 89,463	\$ (0)	
	<b>Totals</b>	<b>ALL FUNDS TOTAL</b>							
		Revenues	\$ 5,486,827	\$ 5,200,740	\$ 5,732,695	\$ 3,267,124	\$ 4,973,830	\$ 6,033,892	
		Expenditures	\$ 5,453,671	\$ 4,547,134	\$ 5,625,526	\$ 2,844,169	\$ 4,562,204	\$ 6,033,406	
		<b>Balance</b>	\$ 33,156	\$ 653,606	107,169	\$ 422,956	\$ 411,626	\$ 486	

Personal Services Wages Cost by Department  
FY 2026

Name	FY 2025 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	
<b>CITY COUNCIL</b>										
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								
<b>CITY CLERK/CITY MANAGER STAFF</b>										
Andrew	\$108,000.00		\$108,000.00							
Brooks	\$65,000.00		\$65,000.00							
Carr	\$38,062.70		\$38,062.70							
Mathis	\$36,302.57		\$36,302.57							
Mullen	\$63,016.15		\$63,016.15							
Nolley	\$42,014.11		\$42,014.11							
Watkins	\$39,133.71						\$12,914.12	\$12,914.12	\$13,305.46	
<b>POLICE DEPARTMENT</b>										
Anglin	\$85,000.00			\$85,000.00						
Brooks	\$60,414.31			\$60,414.31						
Merrifield	\$27,566.24			\$27,566.24						
Wagstaff	\$56,043.05			\$56,043.05						
White	\$58,516.77			\$58,516.77						
<b>PUBLIC WORKS</b>										
Ballard	\$40,947.54				\$13,512.69		\$13,512.69	\$13,922.16		
Brown	\$45,713.20							\$45,713.20		
Carrizalez	\$36,302.57				\$21,781.54	\$14,521.03				
Houston	\$39,133.71						\$39,133.71			
Kirkland	\$36,793.32				\$36,793.32					
Nolley	\$36,228.63				\$21,737.18	\$14,491.45				
Reid	\$90,472.74							\$90,472.74		
Vacant Groundskeeper	\$35,489.27				\$21,293.56	\$14,195.71				
<b>TOTALS</b>	<b>\$1,074,950.59</b>	<b>\$34,800.00</b>	<b>\$352,395.53</b>	<b>\$287,540.37</b>	<b>\$115,118.29</b>	<b>\$43,208.19</b>	<b>\$65,560.52</b>	<b>\$163,022.23</b>	<b>\$13,305.46</b>	<b>\$1,074,950.59</b>

Personal Services Insurance Cost by Department  
FY 2026

Name	FY 2025 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	
<b>CITY COUNCIL</b>										
Eady	\$0.00	\$0.00								
Holt	\$0.00	\$0.00								
McCanless	\$0.00	\$0.00								
Oliver	\$0.00	\$0.00								
Ready	\$0.00	\$0.00								
Wearing	\$0.00	\$0.00								
Windham	\$0.00	\$0.00								
<b>CITY CLERK/CITY MANAGER STAFF</b>										
Andrew	\$21,400.39		\$21,400.39							
Brooks	\$948.17		\$948.17							
Carr	\$12,869.89		\$12,869.89							
Mathis	\$12,882.61		\$12,882.61							
Mullen	\$13,035.13		\$13,035.13							
Nolley	\$718.75		\$718.75							
Watkins	\$30,866.54						\$10,185.96	\$10,185.96	\$10,494.62	
<b>POLICE DEPARTMENT</b>										
Anglin	\$852.07			\$852.07						
Brooks	\$22,226.00			\$22,226.00						
Merrifield	\$0.00			\$0.00						
Wagstaff	\$22,226.00			\$22,226.00						
White	\$816.31			\$816.31						
<b>PUBLIC WORKS</b>										
Ballard	\$12,896.29				\$4,255.78		\$4,255.78	\$4,384.74		
Brown	\$22,148.24							\$22,148.24		
Carrizalez	\$13,435.25				\$8,061.15	\$5,374.10				
Houston	\$12,869.89						\$12,869.89			
Kirkland	\$12,844.57				\$12,844.57					
Nolley	\$12,844.57				\$7,706.74	\$5,137.83				
Reid	\$22,261.76							\$22,261.76		
Vacant Groundskeeper	\$12,943.09				\$7,765.86	\$5,177.24				
<b>TOTALS</b>	<b>\$261,085.57</b>	<b>\$0.00</b>	<b>\$61,854.96</b>	<b>\$46,120.39</b>	<b>\$40,634.10</b>	<b>\$15,689.17</b>	<b>\$27,311.63</b>	<b>\$58,980.70</b>	<b>\$10,494.62</b>	<b>\$261,085.57</b>

Name	7/1 Annual Salary	7/1 Monthly Salary	7/1 Paygrade	Anniversary Date	Months for Step Increase	Cost of Step Increase	FY 2026 Salary Cost with Step Increase	COLA 3% 6 months	Total FY 2026 Salary Cost	Retirement Cost	FICA/ Medicare	Monthly ST/LT Disability	Annual ST/LT 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	\$108,000.00	\$9,000.00	N/A	31-Aug		\$0.00	\$108,000.00		\$108,000.00	\$6,480.00	\$8,262.00	\$59.15	\$709.80	\$11.40	\$1,573.40	\$59.45	\$13.65	\$19,894.80	\$795.79	\$144,142.39
Anglin, Mark	\$85,000.00	\$7,083.33	N/A	10-Jan		\$0.00	\$85,000.00		\$85,000.00	\$5,100.00	\$6,502.50	\$59.15	\$709.80	\$11.40				\$136.80	\$5.47	\$97,454.57
Ballard, Austin	\$39,559.46	\$3,296.62	12C	20-Sep	9.5	\$782.95	\$40,342.41	\$605.14	\$40,947.54	\$2,456.85	\$3,132.49	\$46.10	\$553.20	\$11.40	\$946.19	\$23.74	\$7.70	\$11,868.36	\$474.73	\$59,433.18
Brooks, Marcia	\$65,000.00	\$5,416.67	N/A	1-Nov		\$0.00	\$65,000.00		\$65,000.00	\$3,900.00	\$4,972.50	\$59.15	\$709.80	\$11.40			\$7.70	\$229.20	\$9.17	\$74,820.67
Brooks, Sam	\$58,726.24	\$4,893.85	20D	16-Dec	6.5	\$795.25	\$59,521.49	\$892.82	\$60,414.31	\$3,624.86	\$4,621.69	\$56.17	\$674.04	\$11.40	\$1,642.69	\$59.45	\$13.38	\$20,723.04	\$828.92	\$90,886.87
Brown, Matt	\$44,757.90	\$3,729.83	15C	3-Apr	3	\$279.74	\$45,037.64	\$675.56	\$45,713.20	\$2,742.79	\$3,497.06	\$49.69	\$596.28	\$11.40	\$1,642.69	\$59.45	\$13.38	\$20,723.04	\$828.92	\$74,101.30
Carr, Kalee	\$36,734.89	\$3,061.24	12A	26-Aug	10	\$765.31	\$37,500.20	\$562.50	\$38,062.70	\$2,283.76	\$2,911.80	\$43.90	\$526.80	\$11.40	\$946.19	\$23.74	\$7.70	\$11,868.36	\$474.73	\$56,128.16
Carrizalez, Alex	\$34,964.80	\$2,913.73	11A	5-Aug	11	\$801.28	\$35,766.08	\$536.49	\$36,302.57	\$2,178.15	\$2,777.15	\$41.79	\$501.48	\$11.40	\$946.19	\$59.45	\$19.32	\$12,436.32	\$497.45	\$54,693.12
Eady, David	\$6,000.00	\$500.00	N/A				\$6,000.00		\$6,000.00		\$459.00		\$0.00					\$0.00	\$0.00	\$6,459.00
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	\$37,653.27	\$3,137.77	12B	24-Jul	11.5	\$902.11	\$38,555.38	\$578.33	\$39,133.71	\$2,348.02	\$2,993.73	\$43.90	\$526.80	\$11.40	\$946.19	\$23.74	\$7.70	\$11,868.36	\$474.73	\$57,345.36
Kirkland, Greg	\$35,838.92	\$2,986.58	11B	22-Jan	5.5	\$410.65	\$36,249.57	\$543.74	\$36,793.32	\$2,207.60	\$2,814.69	\$41.79	\$501.48	\$11.40	\$946.19	\$23.74	\$7.70	\$11,868.36	\$474.73	\$54,660.18
Mathis, Sydney	\$38,594.60	\$3,216.22	12C	14-Nov	7.5	\$603.04	\$39,197.64	\$587.96	\$39,785.61	\$2,387.14	\$3,043.60	\$44.96	\$539.52	\$11.40	\$946.19	\$23.74	\$7.70	\$11,868.36	\$474.73	\$58,098.95
McCanless, 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	\$27,566.24	\$2,297.19	14A	9-Sep			\$27,566.24		\$27,566.24		\$2,108.82		\$0.00					\$0.00	\$0.00	\$29,675.06
Mullen, Stacey	\$61,699.26	\$5,141.61	15P	5-Apr	3	\$385.62	\$62,084.88	\$931.27	\$63,016.15	\$3,780.97	\$4,820.74	\$57.67	\$692.04	\$11.40	\$946.19	\$23.74	\$7.70	\$11,868.36	\$474.73	\$84,652.99
Nolley, Chenal	\$40,548.45	\$3,379.04	14A	9-Sep	10	\$844.76	\$41,393.21	\$620.90	\$42,014.11	\$2,520.85	\$3,214.08	\$48.04	\$576.48	\$11.40				\$136.80	\$5.47	\$48,467.79
Nolley, Hermon	\$34,964.80	\$2,913.73	11A	26-Aug	10	\$728.43	\$35,693.23	\$535.40	\$36,228.63	\$2,173.72	\$2,771.49	\$41.79	\$501.48	\$11.40	\$946.19	\$23.74	\$7.70	\$11,868.36	\$474.73	\$54,018.41
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	\$89,355.79	\$7,446.32	N/A	30-Dec	6	\$1,116.95	\$90,472.74		\$90,472.74	\$5,428.36	\$6,921.16	\$59.15	\$709.80	\$11.40	\$1,642.69	\$59.45	\$13.38	\$20,723.04	\$828.92	\$125,084.03
Vacant Groundskeeper	\$34,964.80	\$2,913.73	11A				\$34,964.80	\$524.47	\$35,489.27	\$2,129.36	\$2,714.93	\$50.00	\$600.00	\$11.40	\$946.19	\$23.74	\$7.70	\$11,868.36	\$474.73	\$53,276.65
Wagstaff, Wendell	\$54,533.16	\$4,544.43	19C	8-Jan	6	\$681.66	\$55,214.82	\$828.22	\$56,043.05	\$3,362.58	\$4,287.29	\$56.17	\$674.04	\$11.40	\$1,642.69	\$59.45	\$13.38	\$20,723.04	\$828.92	\$85,918.92
Watkins, Kristin	\$39,559.46	\$3,296.62	12D	1-Jun	1	\$82.42	\$39,641.88	\$594.63	\$40,236.50	\$2,414.19	\$3,078.09	\$44.96	\$539.52	\$11.40	\$2,339.88	\$59.45	\$19.32	\$29,160.60	\$1,166.42	\$76,595.33
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
White, Terry	\$57,293.90	\$4,774.49	19E	3-Apr	3	\$358.09	\$57,651.99	\$864.78	\$58,516.77	\$3,511.01	\$4,476.53	\$56.17	\$674.04	\$11.40				\$136.80	\$5.47	\$67,320.62
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	\$1,060,115.94	\$88,343.00				\$9,538.25	\$1,069,654.19	\$9,882.23	\$1,079,536.42	\$61,030.21	\$82,584.54	\$959.70	\$11,516.40	\$216.60	\$18,999.75	\$606.07	\$175.11	\$239,970.36	\$9,598.81	\$1,484,236.74

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/LT Disability Insurance Cost based on 1/13/2025 invoice (Wagstaff estimated)  
Life/Health Costs based on rates effective 1/1/2025



## Capital Improvement Plan FY 2026 - FY 2030

Capital Budget - July 1, 2025 - June 30, 2026

Adopted xx/xx/2025

Mayor David S. Eady

Councilmembers

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

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



	Project Description	FY2026	FY2027	FY2028	FY2029	FY 2030	Five-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		3,947,516	1,250,000	200,000	-	-	5,397,516	
	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			400,000	Plan and implement improvements
	Coke Street Trail from Watson to Richardson Street		400,000				400,000	Preliminary plan complete; design/engineering and construction remains
	3 Trails Project	2,815,398	500,000				3,315,398	\$200k added to original grant amount for contingency cost overruns in original scope
	Gazebo for Asbury Street Park	30,000					30,000	cost is a placeholder pending quote
	Asbury St. Park Parking	75,000	150,000				225,000	
Streets, Drains, Sidewalks, and Street Lamps		883,579	1,150,000	1,652,991	50,000	2,122,546	5,859,116	
	Emory Street Sidewalk Replacement (Post Office to Soule St.)	617,079					617,079	
	Street Repairs and Resurfacing (annual schedule)			1,602,991		1,072,546	2,675,537	
	E. Clark Street Improvements	100,000	700,000				800,000	FY 26 - engineering; FY 27 - construction costs
	Stormwater Infrastructure Improvements	60,000	50,000	50,000	50,000	50,000	260,000	audit and prioritization schedule needed
	Emory Street/Highway 81 Bridge and Connectivity over I-20					1,000,000	1,000,000	Assumes cost-sharing with GDOT and City of Covington
	City-Wide Complete Streets Plan and Development	100,000	400,000				500,000	Might be eligible for GDOT funding
	6 foot bush hog (replacement for tractor bushhog)	6,500					6,500	
Electric Utility		440,000	367,500	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		630,000	2,773,700	798,000	-	-	4,201,700	
	Water Line Replacement (CDBG project)	100,000	2,473,700				2,573,700	
	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	3,192,000 of cost covered by external funds
TOTAL		6,201,095	5,691,200	2,920,991	200,000	2,272,546	17,285,832	

FY2026 Capital Budget v.4 4.10.2025

	Account Number	Project Description	FY2026							
			Cost	Capital/Gold Reserve	Georgia Fund 1	Water/Sewer Capital	Electric Capital	SPLOST 2023 Allocations	External Funds	Subtotals
General										300,000
	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
Parks, Landscapes, and Recreation										3,947,516
	350.6200.541200.003	Catova Creek Restoration and Greenway Trail	1,027,118	127,118					900,000	1,027,118
	350.6200.541200.013	3 Trails Project	2,815,398	500,505				314,893	2,000,000	2,815,398
		Gazebo for Asbury Street Park	30,000					30,000		30,000
		Parking for Asbury Street Park	75,000	75,000						75,000
Streets, Drains, Sidewalks, and Street Lamps										883,579
	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
	350.4400.542100.004	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										440,000
	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										630,000
	505.4400.541401.001	Water Line Replacement (CDBG project)	100,000			100,000				100,000
	505.4400.542500.002	Smart Meters	300,000			300,000				300,000
	505.4400.541401.002	Decommission of transite pipe water line on Wesley St.	50,000			50,000				50,000
	505.4400.541401.003	Water Line Replacement Godfrey St (new CDBG project)	100,000			100,000				100,000
		Sewer Easement Rehabilitation Project	80,000			80,000				80,000
TOTALS			6,201,095	1,119,123	563,099	630,000	440,000	548,873	2,900,000	6,201,095

Reconciled Balances as of 3/31/2025	
Capital Projects + Gold Reserve	1,550,382
SPLOST 2023	782,912
Water/Sewer Capital	2,225,403
Electric Capital	801,826
Georgia Fund 1	3,680,989
Total Local Funds Available	9,041,513
External Sources	3,900,000
Total Funds Available	12,941,513

estimate 600,000 additional receipts by end of FY 2026

FY2026 Capital Budget v.4 4.10.2025

Account Number	Project Description	FY2026							
		Cost	Capital/Gold Reserve	Georgia Fund 1	Water/Sewer Capital	Electric Capital	SPLOST 2023 Allocations	External Funds	Totals
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	3 Trails Project	2,815,398	500,505				314,893	2,000,000	2,815,398
	Gazebo for Asbury St Park	30,000					30,000		30,000
	Parking for Asbury St Park	75,000	75,000						75,000
350.4200.541200.004	E. Clark Street Improvements	100,000	100,000						100,000
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
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									
510.4601.542500.002	Smart Meters	600,000			300,000	300,000			600,000
505.4400.541401.001	Water Line Replacement (CDBG Project)	100,000			100,000				100,000
505.4400.541401.003	Water Line Replacement Godfrey St. (new CDBG project)	100,000			100,000				100,000
505.4400.541401.002	Decommission of transite pipe water line on Wesley St.	50,000			50,000				50,000
	Sewer Easement Rehabilitation Project	80,000			80,000				80,000
<b>TOTALS</b>		<b>6,201,095</b>	<b>1,119,123</b>	<b>563,099</b>	<b>630,000</b>	<b>440,000</b>	<b>548,873</b>	<b>2,900,000</b>	<b>6,201,095</b>

<b>Reconciled Balances as of 3/31/2025</b>	
Capital Projects + Gold Reserve	1,550,382
SPLOST 2023	782,912
Water/Sewer Capital	2,225,403
Electric Capital	801,826
Georgia Fund 1	3,680,989
<b>Total Local Funds Available</b>	<b>9,041,513</b>
External Sources	3,900,000
<b>Total Funds Available</b>	<b>12,941,513</b>

estimate 600,000 additional receipts by end of FY 2026

**SPLOST 2023 EXPENDITURE REPORT**  
**5/7/2025**

	<u>Original Allocation</u>	<u>Expenditures</u>	<u>Remaining Available*</u>
Water and Sewer Improvements	\$ 1,500,000		\$ 1,500,000
Roads, Streets, Bridges and Sidewalk Improvements	\$ 675,000	\$ 105,015	\$ 569,985
Parks and Recreation	\$ 398,496	\$ 46,525	\$ 351,971
Public Safety Facilities, Vehicles and Equipment	\$ 250,000	\$ 55,426	\$ 194,574
<b>TOTAL</b>	<b>\$ 2,823,496</b>	<b>\$ 206,966</b>	<b>\$ 2,616,530</b>
*Limited to balance available in checking account			
4/30/2025 Reconciled Bank Balance: \$782,912.49			

**Expenditure Detail**

<b>Date</b>	<b>Item</b>	<b>Water/Sewer</b>	<b>Roads/Streets</b>	<b>Parks &amp; Rec</b>	<b>Public Safety</b>
2/19/2024	2024 Ford Explorer				\$ 44,210
3/25/2024	Chargers for New Vehicles				\$ 329
6/14/2024	Ford Explorer Uplifting				\$ 9,598
9/20/2024	Graphics for Ford Explorer				\$ 950
9/20/2024	Sidewalks - Soule to USPS		\$ 2,750		
11/4/2024	Two Monitors and Docking for New Position				\$ 340
11/5/2024	Replace cameras at Asbury St. Park			\$ 25,588	
12/23/2024	Sidewalks - Soule to USPS		\$ 1,233		
1/31/2025	Sidewalks - Soule to USPS		\$ 5,508		
4/7/2025	Replace water fountains at Asbury St. Park			\$ 20,937	
4/21/2025	Sidewalks - Soule to Richardson		\$ 95,524		
committed FY 25	Sidewalks - Soule to Richardson		\$ 366,006		
committed FY 25	Place sand on green at Asbury St. Park			\$ 7,078	
committed FY 25	Active Threat/Shooter Equipment				\$ 20,000
committed FY 26	3 Trails Project			\$ 314,893	
committed FY 26	Gazebo for Asbury St. Park			\$ 30,000	
committed FY 26	Sidewalks - Soule to USPS		\$ 203,980		
<b>Totals</b>		<b>\$ -</b>	<b>\$ 675,000</b>	<b>\$ 398,496</b>	<b>\$ 75,426</b>

July 1, 2025 - June 30, 2026

Adopted xx/xx/2025

Mayor David S. Eady

Councilmembers

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Mike Ready - Jim Windham

Bill Andrew, City Manager  
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	Description	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual	FY2026 Recommend
<b>SPECIAL REVENUE FUNDS - REVENUE</b>						
1	ARPA GRANT	876,082	876,082	0	0	0
2	ARPA SLFRF GRANT - IMPROVING NEIGHBORHOOD OUTCOMES IN DISPROPORTIONATELY IMPACTED COMMUNITIES (2 Trails)	0	0	500,000	0	2,000,000
3	CDBG 2019 GRANT	750,000	750,000	0	0	0
4	TAG GRANT	0	0	59,485	59,260	75,050
5	CONGRESSIONAL EARMARK - (CATOVA CREEK)	0	0	900,000	0	900,000
	<b>Total Revenues</b>	1,626,082	1,626,082	1,459,485	59,260	2,975,050

<b>SPECIAL REVENUE FUNDS - EXPENDITURES</b>						
1	ARPA GRANT					
	Oxford Road Water Line Replacement (completely expended)	876,082	876,082	0	0	0
2	CDBG 2019 GRANT					
	Oxford Road Water Line Replacement (completely expended)	750,000	750,000	0	0	0
3	ARPA SLFRF GRANT					
	Multi-Use Trails - 2	0	0	500,000	43,067	2,815,398
4	TAG GRANT (GEORGIA FORESTRY COMMISSION)					
	Eradication of invasive species in Turkey Creek watershed	0	0	59,485	59,260	75,050
5	CONGRESSIONAL EARMARK - CATOVA CREEK					
	Catova Creek Restoration and Greenway Trail	900,000	0	900,000	0	900,000
	<b>Total Expenditures</b>	2,526,082	1,626,082	1,459,485	102,327	3,790,448