

**OXFORD MAYOR AND COUNCIL
PUBLIC HEARING
MONDAY, May 18, 2026
6:00 PM CITY HALL
110 W. Clark Street, Oxford, Georgia
A G E N D A**

Public Hearing for the FY 2027 Budget

A Public Hearing on the FY2027 Budget is scheduled for Monday, May 18, 2026, at 6:00 p.m. At this meeting, the Mayor and Council will receive both written and oral comments about the FY 2027 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 6:30 p.m. Work Session after the Public Hearing on May 18, 2026. The Council is scheduled to adopt these budgets at its regular meeting on Monday, June 1, 2026, at 7:00 p.m. All meetings will be held at the Oxford City Hall, 110 West Clark Street, Oxford, GA 30054.

1. Call to Order, Mayor David S. Eady
 - a. Review of the Budget Ad as reproduced in the heading on the agenda.
 - b. *Review of the Budget Resolution
2. *Review of the FY 2027 Operating Budget
3. *Review of the FY 2027 Capital Budget
4. *Review of the FY 2027 Special Revenue Funds
5. Questions/Public Comment
6. Adjourn.

CITY OF OXFORD

RESOLUTION

TO ADOPT AN ANNUAL BALANCED BUDGET IN ACCORDANCE WITH CHAPTER 81, TITLE 36 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED

WHEREAS, the City of Oxford, Georgia, hereinafter referred to as the ("City") pursuant to O.C.G.A. Chapter 81, Title 36 is required to adopt a balanced budget where the sum of estimated net revenues and appropriated fund balances is equal to appropriations; and;

WHEREAS, the City published a public notice setting a Public Hearing date in the local newspaper; and the City conducted a Public Hearing at least one (1) week prior to adoption of the proposed operating budget.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF OXFORD

1. That the Fiscal Year 2027 (July 2026 – June 2027) Operating Budget, the Fiscal Year 2027 (July 2026 – June 2027) Capital Budget, the Five-Year Capital Improvement Plan (July 2026 – June 2031), and the Fiscal Year 2027 Special Revenue Funds Budget (July 2026 – June 2027) are adopted this date.
2. That the full-time positions funded by this budget shall be limited to:
 - a. CITY COUNCIL – Mayor (1), Councilmember (6)
 - b. GENERAL GOVERNMENT – City Manager (1), City Clerk (1), Deputy City Clerk (1), Utility Billing Clerk (1 – cost spread across Electric, Water/Sewer, and Solid Waste), Associate Clerk (1), Municipal Court Clerk (1), Accounting Specialist (1),
 - c. POLICE DEPARTMENT – Police Chief (1), Officer (3),
 - a. STREET/PARKS DEPARTMENTS – Groundskeeper (3), Equipment Operator I/Recycle and Refuse Collection Worker (1)
 - b. WATER AND SEWER DEPARTMENT – Public Works and Utility Maintenance Worker I (1), Equipment Operator I/Meter Reader (1)
 - c. ELECTRIC DEPARTMENT – Supervisor of Utilities and Maintenance (1), Assistant Public Works Supervisor (1)
3. That the part-time positions funded by this budget shall be limited to:
 - a. POLICE DEPARTMENT – Police Administrative Specialist (1)

4. That no funds appropriated in a contingency account may be spent from that account. Funds in a contingency account must be transferred to another expenditure account before these funds may be expended. Such transfer shall be approved in advance by City Council.

SO RESOLVED, THIS 1st DAY OF JUNE, 2026

David S. Eady, Mayor

Laura McCanless, Mayor Pro Tem

Erik Oliver, Councilmember

George Holt, Councilmember

Mike Ready, Councilmember

Jim Windham, Councilmember

Jeff Wearing, Councilmember

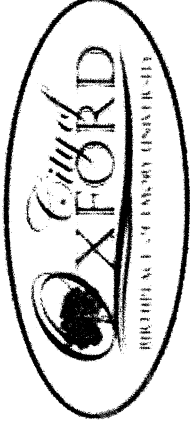
ATTEST:

Stacey Mullen, Interim City Clerk/Treasurer

{The Seal of the City of Oxford, Georgia}

APPROVED AS TO FORM:

C. David Strickland, City Attorney



Annual Operating Budget - FY2027

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

Act Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Actual Expenditures Thru April	Fy 2027 Recommend	Comments
GENERAL FUND - REVENUE							
1	100-0000-311100-000 Real Property Tax-Current Yr.	226,109	228,921	235,000	238,858	285,000	most payments are received by January each year
2	100-0000-311200-000 Property Tax - Prior Year	3,500	9,474	10,000	12,068	10,000	
3	100-0000-311310-000 Motor Vehicle Adv.	1,000	1,604	1,000	1,006	1,000	
4	100-0000-311315-000 Motor Vehicle TAVT	183,000	248,371	225,000	140,175	250,000	
5	100-0000-311340-000 Intangible Tax	1,000	4,143	1,500	4,785	3,500	
6	100-0000-311600-000 Real Estate Transfer	1,500	2,419	1,500	2,438	2,000	
7	100-0000-311710-000 Electric Franchise Tax	2,500	2,416	2,500	2,573	2,500	
8	100-0000-311730-000 Gas Franchise Tax	10,000	17,398	15,000	13,008	15,000	
9	100-0000-311750-000 TV Cable Franchise Tax	32,000	24,889	30,000	10,012	23,000	
10	100-0000-311760-000 Telephone Franchise Tax	1,500	5,077	1,000	4,814	4,000	
11	100-0000-313100-000 LOST Sales & Use Tax	605,000	693,542	650,000	635,761	730,000	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	9,112	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	240,000	
14	100-0000-319000-000 Penalty/Interest on Del Taxes	1,000	1,585	1,250	906	1,250	
15	100-0000-321200-000 General Building Permits	5,000	6,068	5,000	4,340	5,000	Could be much higher if dorm is built.
16	100-0000-322901-000 Misc. Income	250	1	1,250	130	100	
17	100-0000-322990-001 Farmer's Market Permits	50	675	600	1,880	1,500	
18	100-0000-334200-000 State Grants	69,485	75,501	75,000	23,935	75,000	
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	99	100	
21	100-0000-341910-000 Election Qualifying Fees		-	750	432	750	
22	100-0000-349100-000 Cemetery Fees	5,000	3,545	5,000	6,310	4,000	
23	100-0000-349300-000 Bad Check Fees	250	-	250	-	250	
24	100-0000-351000-000 Fines & Forfeitures	75,000	31,741	25,000	30,978	25,000	
25	100-0000-361000-000 Interest Revenues	125,000	168,640	150,000	83,196	150,000	interest rates less stable in FY 2026 most commonly comes from film donations.
26	100-0000-371000-000 Contributions from Private Sources		-				
27	100-0000-371000-002 July 4th Donations	2,000	3,875	2,000	1,090	2,000	
28	100-0000-381000-000 Rents and Royalties		500		19,717		
29	100-0000-381000-002 Rents and Royalties - ASP Pavilion	6,000	6,050	5,000	4,325	5,000	
30	100-0000-381000-003 Rents and Royalties - Old Church	5,000	-		30,500	10,000	
31	100-0000-381000-004 Rents and Royalties - Town Green	1,500	500				810 Whatcoat Building Lease - Oxford College-Moved to DDA
32	100-0000-381001-000 Lease Agreement Income		5,106		33,296		Water Tower Antenna- Verizon Wirelless. \$2,624/ month combined with Misc. Income for FY 2026 (1,000)
33	100-0000-381002-000 Lease - Verizon and interest	30,000	40,948	39,000	23,618	32,000	
34	100-0000-389000-000 Misc. Revenue	2,000	1,579				
35	100-0000-392300-000 Proceeds-Dispose of Assets		-				
REVENUES TOTAL		1,629,244	1,881,326	1,752,700	1,589,241	1,916,950	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Actual Expenditures Thru April	Fy 2027 Recommend	Comments
GENERAL FUND - EXPENDITURES							
CITY COUNCIL							
1 100.1100.511100.000	Regular Employees	34,800	30,000	34,800	25,000	34,800	
2 100.1100.512200.000	Social Security (FICA)	2,662	2,295	2,662	1,913	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	26,913	56,212	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Actual Expenditures Thru April	Fy 2027 Recommend	Comments
GENERAL GOVERNMENT							
1 100.1500.5111000.000	Regular Employees	345,533	344,619	352,396	250,764	266,071	100% of City Clerk, Deputy City Clerk, 2 associate clerks, 40% City Manager, Accounting Specialist
2 100.1500.5113000.000	Overtime	6,000	6,857	6,000	3,883	6,000	
3 100.1500.5121000.000	Group Insurance	69,710	73,054	61,855	83,767	82,847	Health, Life, Short and Long term disability
4 100.1500.5122000.000	Social Security (FICA)	26,433	26,888	26,958	19,480	20,354	
5 100.1500.5124000.000	Retirement Plan Expense	8,500	9,858	9,096	6,857	9,096	Stacey portion of defined benefit plan
6 100.1500.5124500.000	Retirement Cont. (DC) 401	20,732	12,973	21,144	8,473	15,964	6%
7 100.1500.5127000.000	Workers' Comp Insurance	1,200	2,125	2,200	1,937	2,200	
8 100.1500.5129000.000	Unemployment Payments		-				
9 100.1500.5212000.001	Legal/Professional Services	130,000	151,371	135,000	181,987	150,000	City Attorney, CPA Firm, Audit Services, Tax Assessor's Office, TSW design (\$25000)
10 100.1500.5212000.005	Building Permit (BV)	4,000	7,622	8,000	1,087	6,000	Contract with Bureau Veritas
11 100.1500.5212000.004	Code Enforcement Services	6,000	12,415	6,000	3,030	-	Contract with Bureau Veritas ended in FY 2025
12 100.1500.5212020.000	Fire Services - Newton County	55,000	61,694	65,000	68,888	75,000	Annual tax bill from Newton County
13 100.1500.5213000.000	Technical Purchased Service	75,000	61,062	72,000	61,313	72,000	VC3, drug screens/physicals, software licenses, BS&A
14 100.1500.5222000.000	Repairs & Maintenance	30,000	40,332	40,000	30,253	35,000	annual fees (includes additions for CivicPlus website
15 100.1500.5223200.000	Equipment Leases and Rentals	1,300	1,233	1,350	1,028	1,350	Lease for copier at City Hall
16 100.1500.5231000.000	Liability Insurance	15,000	12,452	15,000	-	15,000	Annual bill in April
17 100.1500.5232000.000	Telephone - Postage	22,000	27,914	30,000	21,194	30,000	
18 100.1500.5233000.000	Advertising & Promotions	5,000	5,765	6,000	5,157	6,000	
19 100.1500.5233200.000	July 4th Parade Expenses	15,000	17,806	15,000	4,996	7,500	
20 100.1500.5236000.000	Dues & Fees	15,000	11,285	15,000	8,619	11,000	
21 100.1500.5237000.000	Education & Training	10,000	3,444	7,500	2,718	7,500	
22 100.1500.5311000.000	Supplies & Materials	15,000	10,510	10,000	8,004	10,000	
23 100.1500.5312000.000	Energy - Utilities	10,000	12,709	15,000	7,643	12,000	
24 100.1500.5316000.000	Small Equipment Under \$5,000	4,000	940	2,500	-	2,500	
25 100.1500.5316000.001	Computer Upgrades	3,900	4,181	6,000	-	6,000	new PCs for City Hall admin staff
26 100.1500.5317000.001	Other/Meetings & Events	5,000	3,525	5,000	3,510	5,000	
27 100.1500.5423000.000	Furniture and Fixtures	8,000	1,140	3,500		2,000	
28 100.1500.5790000.000	Contingency - General	5,000	-	5,000		5,000	
29 100.1500.579010.000	Contingencies - Cash over & short	500	(1,782)			500	
30 100.1500.611000-200	Funding for DDA			1,000	600	1,000	
	SUBTOTAL	912,808	921,991	943,999	785,187	862,882	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Actual Expenditures Thru April	Fy 2027 Recommend	Comments
COURT							
1 100.2500.521200.001	Contract - Judge (Legal/Professional)	6,250	6,250	6,250	4,688	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	1,500	
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	9,950	12,000	Moved from Police to Court in FY 2023
	SUBTOTAL	38,375	20,170	30,375	17,617	29,875	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Actual Expenditures Thru April	Fy 2027 Recommend	Comments
POLICE DEPARTMENT							
1 100.3200.511000.000	Regular Employees	284,314	263,845	287,540	215,224	298,066	100% of Police Chief + 3 officers, Admin Specialist
2 100.3200.511300.000	Overtime	10,000	12,289	13,000	12,145	13,000	
3 100.3200.512100.000	Group Insurance	23,290	31,171	46,120	42,820	56,670	Health, Life, Short and Long term disability
4 100.3200.512200.000	Social Security (FICA)	21,750	21,124	21,997	17,394	22,802	
5 100.3200.512450.000	Retirement Cont. (DC) 401	14,797	9,417	17,252	7,389	17,884	6%
6 100.3200.512700.000	Workers' Comp Insurance	8,000	10,955	11,500	10,135	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	15,000	12,000	15,000	
9 100.3200.521301.000	Service Contracts	35,000	24,171	33,000	30,684	33,000	Axon (20,486.00), FLOCK (9,000.00)
10 100.3200.521302.000	Technical Services - VC3	2,500	136	2,500	-		VC3 Charges - being charged to Admin
11 100.3200.522200.003	Vehicle Repairs & Maint	10,000	2,680	10,000	5,008	5,000	
12 100.3200.522201.000	Equip Repairs & Maint	3,000	123	3,000	170	3,000	Radio Repair
13 100.3200.522310.000	Rentals	500	385	700	390	500	Indoor Shooting Range
14 100.3200.523100.000	Liability Insurance	30,000	28,061	33,000	592	33,000	Annual bill in April
15 100.3200.523200.000	Telephone-Postage	5,000	8,932	7,500	6,743	7,500	
16 100.3200.523600.000	Dues & Fees	1,000	720	1,000	516	1,000	GA Chiefs' Assoc., IACP, RADAR/LIDAR Cert.
17 100.3200.523700.000	Education & Training	5,000	4,818	5,000	2,201	7,000	
18 100.3200.523900.000	Prisoner Housing & costs	6,000	375	6,000	1,050	3,000	
19 100.3200.531101.000	Office Supplies & Materials	2,000	2,270	3,000	835	3,000	
20 100.3200.531102.000	Operational Supplies & Materials	3,000	3,767	5,000	4,003	5,000	Includes Community Outreach
21 100.3200.531270.000	Gasoline	7,500	9,919	7,500	4,961	7,500	
22 100.3200.531600.000	Small Equipment Under \$5,000	7,000	4,219	7,000	2,269	7,000	
23 100.3200.531600.001	Computer Upgrades	3,000	-	3,000	-	3,000	
24 100.3200.531700.000	Uniforms	5,000	6,146	10,000	9,574	4,000	changing from black to blue in FY 2026
25 100.3800.342500.000	E-911 Center	17,000	1,100	17,000	14,261	17,000	Need to check on this...history is confusing
	SUBTOTAL	522,151	462,223	569,109	400,365	576,922	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Actual Expenditures Thru April	Fy 2027 Recommend	Comments
STREET DEPARTMENT							
1 100.4200.5111000.000	Regular Employees-Street	110,412	97,414	115,118	82,021	118,279	60% of 3 groundskeepers + 33% of equipment operator/meter reader + 100% of refuse/collection worker
2 100.4200.5113000.000	Overtime	1,500	2,099	1,500	922	1,500	
3 100.4200.5121000.000	Employee Insurance	37,481	28,416	40,634	45,631	44,162	
4 100.4200.5122000.000	Social Security (FICA)	8,447	7,593	8,807	6,345	9,048	
5 100.4200.5124500.000	Retirement Cont. (DC) 401	6,625	4,772	6,907	4,093	7,097	
6 100.4200.5127000.000	Workers' Comp Insurance	5,000	3,295	3,500	3,401	3,500	
7 100.4200.5212000.001	Professional (Arborist)	750	4,913	3,500	4,425	5,000	Beryl Budd - 3 invoices; 3rd one charged to Tree Board for \$4,963.50; 1st two split between here and TB
8 100.4200.5212010.000	Professional - Engineering	5,000	5,260	5,000	2,305	7,500	
9 100.4200.5221100.000	Disposal Services-Landfill Fees	12,000	12,541	12,000	10,216	13,000	Moved from Solid Waste for FY 2025
10 100.4200.5222000.00005	Veh & Equip Repairs & Maint	18,000	15,841	18,000	12,810	18,000	
11 100.4200.5236000.000	Dues and Fees	100	-	100	-	100	
12 100.4200.5237000.000	Education & Training	500	-	500	-	500	
13 100.4200.5238500.000	Contract Labor	28,500	18,314	25,000	23,352	33,000	Temporary help; moved 21,000 from Solid Waste
14 100.4200.5311000.000	Supplies & Materials	16,000	18,233	15,000	12,201	18,000	Increase in pricing
15 100.4200.5312700.000	Gasoline/Diesel	4,000	4,366	9,500	6,059	10,000	added 5,500 from Solid Waste in FY 26
16 100.4200.5316000.000	Small Equipment Under \$5,000	1,500	1,326	1,500	670	1,500	
17 100.4200.5317000.000	Uniforms	2,500	5,509	6,200	4,980	6,800	added 1,700 from Solid Waste in FY 26
18 100.4200.5318000.000	Stormwater Management	4,500	2,700	4,500	-	10,000	Annual stormwater report. See Isaac's budget figure.
19 100.4200.5319010.000	City Tree Removal	10,000	47,400	40,000	26,800	35,000	Trees continue to decline
20 100.4200.5412000.011	Street Repairs			10,000	48,858	5,000	
21 100.4200.5522000.000	Property Claims <\$1,000	1,000	-	1,000	-	1,000	
	SUBTOTAL	273,815	279,990	328,266	295,089	347,986	
CEMETERY							
1 100.4900.5222000.003	Cemetery Found. Maint. Suppl. (R&M)	5,000	5,000	5,000	-	5,000	
2 100.4900.5319000.000	Tree Removal/Planting	1,500	-	1,500	-	1,500	Fewer trees are in need of removal
	Professional Services					48,333	Dr. Orozco starts in September - 9,667 for FY28
3 100.4900.5730000.000	Cemetery Sales Payments to Foundation	3,500	1,000	2,500	1,000	2,500	
	SUBTOTAL	10,000	6,000	9,000	1,000	57,333	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Actual Expenditures Thru April	Fy 2027 Recommend	Comments
PARKS AND RECREATION DEPARTMENT							
1 100.6200.511100.000	Regular Employees - Parks & Rec.	42,168	26,623	43,208	27,998	44,381	40% of 3 groundskeepers
2 100.6200.511300.000	Overtime	500	12	500	211	500	
3 100.6200.512100.000	Group Insurance	14,370	9,622	15,689	14,799	17,158	Health, Life, Short and Long term disability
4 100.6200.512200.000	Social Security (FICA)	3,226	1,988	3,305	2,158	3,395	
5 100.6200.512450.000	Retirement Cont. (DC) 401	2,530	1,169	2,592	1,412	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	23,935	75,000	Is this even happening in FY27? If not, need to remove revenue too.
9 100.6200.522200.003	Veh & Equip Repairs & Maint	3,000	14,472	12,000	2,738	5,000	
10 100.6200.523200.000	Telephone/Postage		1,930	4,300	1,815	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	238	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	8,761	20,000	
14 100.6200.531102.000	Supplies & Materials - General Cleaning/Maint.	12,400	30	5,000	443	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	5,184	5,500	Utilities for Asbury Street Park and Old Church
18 100.6200.531270.000	Gasoline/Diesel	2,000	1,228	1,500	805	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	1,383	1,700	
21 100.6200.531900.001	Tree Board	27,006	23,835	33,009	24,158	38,080	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
22 100.6200.531910.000	City Parks and Trail Maintenance	45,000	14,794	35,500	19,810	35,500	Includes landscape maintenance contract for Asbury Street Park and invasive control/removal (ReForest ATL)
	SUBTOTAL	275,185	194,476	292,303	138,258	292,177	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Actual Expenditures Thru April	Fy 2027 Recommend	Comments
WATER & SEWER FUND - REVENUES							
1	505.0000.344210.000	650,000	685,988	766,500	557,935	755,577	FY 26 - 730,000 + 5% = 766,500 (NC is saying a 6.5% increase in water rates. So, our wholesale water cost based on 2025 usage will be \$313,300)
2	505.0000.344215.000	5,000	12,551	5,000	6,520	5,000	
3	505.0000.344255.000	220,000	237,988	246,750	186,401	225,000	FY 26 = 235,000 + 5% = 246,750
4	505.0000.344256.000	5,000	3,600	5,000	11,050	5,000	
5	505.0000.344280.000	500	12,073	500	-	500	
6	505.0000.361000.000	550	996	1,000	66,818	75,000	
7	505-4300-344255-001			4,500	4,420	4,500	
8	505-4300-344255-002	-	762	1,450	11,010		ARPA bank account closed in August 2025
9	505-4440-344210-001				2,926		
10	505-0000-334111-001				25,611		
	Direct State Grant Revenue				872,691	1,070,577	
	TOTAL REVENUES	881,050	953,957	1,030,700			
WATER & SEWER FUND - EXPENDITURES							
1	505.4300.511100.000	61,802	60,803	65,561	53,027	114,239	33% of equipment operator/meter reader + 100% of Public Works Maintenance Worker + 33% of utility billing clerk; 40% city manager
2	505.4300.511300.000	3,000	3,166	3,000	3,554	3,000	
3	505.4300.512100.000	25,415	22,029	27,312	36,155	31,751	Health, Life, Short and Long term disability
4	505.4300.512200.000	4,728	4,895	5,015	4,329	8,739	
5	505.4300.512450.000	3,708	2,691	3,934	2,194	6,854	6%
6	505.4300.512700.000	5,000	3,594	4,000	3,198	4,000	
7	505.4300.521200.001	6,500	24,292	7,000	32,688	30,000	Currently, Carter & Sloope has one invoice here
8	505.4300.521300.000	120,000	157,018	160,000	132,382	160,000	
9	505.4300.522200.005	22,000	4,273	20,000	2,010	20,000	Split into three accounts below:
10	505.4300.522200.010	15,000	21,091	30,000	20,745	30,000	Jet Utility, ACS, Utility Service Co., Kraft Power;
11	505.4300.523100.000	7,500	4,218	6,000	-	6,000	Annual bill in April
12	505.4300.523200.000	1,000	1,181	1,000	1,217	1,000	
13	505.4300.523600.000	2,000	5,897	5,000	1,210	5,000	
14	505.4300.523700.000	5,000	5,307	6,500	2,437	6,500	Kole and Austin to acquire W/S license
15	505.4300.523850.000	36,500	87,300	65,000	31,462	65,000	
16	505.4300.531100.000	30,000	15,608	30,000	17,752	30,000	
17	505.4300.531200.000	2,500	4,021	3,500	3,369	3,500	
18	505.4300.531270.000	4,000	3,962	4,000	1,847	4,000	
19	505.4300.531510.000	215,000	255,968	274,143	242,117	314,000	FY27 wholesale water rate = \$2.81 /Kgal or a 6.5% increase
20	505.4300.531600.000	3,000	4,633	5,000	-	5,000	
21	505.4300.531700.000	2,500	3,397	3,000	2,632	3,000	
22	505.4300.552200.000	1,000	-	1,000		1,000	
23	505.4300.561000.000	215,000	-	220,000		220,000	
24	505.4300.574000.000	8,000	-	5,000		5,000	
25	505.4300.579000.000	5,000	-	5,000		5,000	
26	505.4300.582000.000	2,500	2,039	3,000	1,377	3,000	Emory Street Sewer Project + Oxford Rd. (add)

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Actual Expenditures Thru April	Fy 2027 Recommend	Comments
	TOTAL EXPENDITURES	807,653	697,383	962,965	595,703	1,085,584	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	FY 2026 Budget	Actual Expenditures Thru April	FY 2027 Recommend	Comments
ELECTRIC FUND - REVENUES							
1 510.0000.344310.000	Electric Sales	2,300,000	2,154,577	2,300,000	1,868,632	2,300,000	% revenue
2 510.0000.344311.000	Penalties After the 15th	75,000	49,780	55,000	37,378	45,000	
3 510.0000.344312.000	Service Charges	65,000	13,300	15,000	24,018	10,000	
4 510.0000.349300.000	Bad Check Fees		150	250	180	250	
5 510.0000.361000.000	Interest Revenue	350	377	450	22,272	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	12,555	7,500	
9 510.0000.392000.000	Proceeds-Dispose of Assets		-				
	TOTAL REVENUES	2,483,350	2,284,524	2,408,200	1,965,315	2,416,750	
ELECTRIC FUND - EXPENDITURES							
1 510.4600.511110.000	Regular Employees	156,594	157,317	163,022	128,058	192,971	34% of Equipment Operator/Meter Reader + 34% of utility billing clerk + 100% of superintendent and assistant superintendent; 40% city manager. City manager should be 20% and we need to divide up Jody and Matt with GF, water/sewer and electric.
2 510.4600.511300.000	Overtime	6,000	8,085	10,000	8,543	10,000	
3 510.4600.512100.000	Employee Insurance	54,937	48,835	58,981	73,975	73,076	Health, Life, Short and Long term disability
4 510.4600.512200.000	Social Security (FICA)	11,979	12,690	12,471	10,450	14,762	
5 510.4600.512400.000	Retirement Plan Expense	13,000	14,786	13,643	10,286	13,643	Jody Reid portion of projected cost
6 510.4600.512450.000	Retirement Cont. (DC) 401	9,396	3,264	9,781	2,179	11,578	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	69,687	101,000	FY 26 amount provided by ECG.
9 510.4600.522200.003	Veh & Equip Repairs & Maint	20,000	20,334	30,000	4,453	20,000	
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	4,046	6,500	
13 510.4600.523600.000	Dues & Fees	500	-	500	2,701		
14 510.4600.523600.001	Online Bill Pay Merchant Fee	18,000	26,831	30,000	27,979	38,000	Paid through BS&A
15 510.4600.523700.000	Education and Training - Linemen Training	7,500	2,376	5,000	1,390	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	16,925	25,000	reimbursement from Archer entered from 2024; check just received
18 510.4600.531100.000	Supplies & Materials	20,000	40,721	70,000	(44,432)	40,000	
19 510.4600.531200.000	Energy/Utilities	6,500	9,358	7,000	8,832	7,000	
20 510.4600.531270.000	Gasoline/Diesel	6,500	7,212	7,000	3,416	7,000	
21 510.4600.531530.000	Electricity Purchased	1,314,741	1,427,870	1,351,322	1,298,737	1,319,259	MEAG forecast for 2026. Solar will reduce costs.
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	5,822	8,500	Increase in costs
24 510.4600.541402.001	Electric System improvements	2,000	-	-	77,980	-	
25 510.4600.552200.000	Property Claims <\$1,000	1,000	-	1,000	-	1,000	
26 510.4600.561003.000	Depreciation	100,000	-	130,000	-	130,000	
27 510.4600.574000.000	Bad Debt Expense	15,000	-	10,000	25	10,000	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Actual Expenditures Thru April	Fy 2027 Recommend	Comments
28 510.4600.117200.001	Fencing Maintenance Facility	-	18,150	15,000	118,727	8,000	Estimate for coating the fence
29 510.4600.579000.000	Contingency			2,137,444	1,862,037	27,829	
	TOTAL EXPENDITURES	1,957,147	1,939,322	2,137,444	1,862,037	2,155,873	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Actual Expenditures Thru April	Fy 2027 Recommend	Comments
SOLID WASTE FUND - REVENUES							
1 540.0000.344110.000	Refuse Collection Charges	219,000	233,314	231,500	190,900	231,500	19,305.46 (Feb 2025 billed) x 12
2 540.0000.344130.000	Sale of Recycled Materials	600	315	600	2,535	600	
3 540.0000.344190.000	Bulk/White Goods Pickup		325	500	100	500	
4 540.0000.389000.000	Miscellaneous Income	400	-	400	-	400	
	TOTAL REVENUES	220,000	233,954	233,000	193,535	233,000	
SOLID WASTE FUND - EXPENDITURES							
1 540.4300.511100.000	Regular Employee - Sanitation	9,750	10,076	13,305	10,947	14,017	33% of utility billing clerk
2 540.4300.511300.000	Overtime	500	48	500	357	500	
4 540.4300.512100.000	Group Insurance	12,000	9,593	10,495	13,378	13,703	Health, Life, Short and Long term disability
5 540.4300.512200.000	Social Security (FICA)	746	857	1,018	865	1,072	
6 540.4300.512450.000	Retirement Cont. (DC) 401	585	431	798	369	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	5,764	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	104,373	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	Garbage cans and recycling bins
17 540.4300.531270.000	Gasoline/Diesel	4,500	6,433				
18 540.4300.574000.000	Bad Debt Expense		-				
19 540.4300.579000.000	Contingency		-				
	TOTAL EXPENDITURES	170,331	149,769	166,416	136,128	172,433	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Actual Expenditures Thru April	Fy 2027 Recommend	Comments
Fund 100	General Fund						
	Revenues	1,629,244	1,881,326	1,752,700	1,589,241	1,916,950	
	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	1,589,241	1,916,950	
	Expenditures						
100-1100	City Council	62,462	45,145	56,212	26,913	56,212	
100-1500	General Government	912,808	921,991	943,999	785,187	862,882	
100-2500	Court	38,375	20,170	30,375	17,617	29,875	
100-3200	Police Department	522,151	462,223	569,109	400,365	576,922	
100-4200	Street Department	273,815	279,990	328,266	295,089	347,986	
100-6200	Parks and Recreation Department	275,185	194,476	292,303	138,258	292,177	
100-4900	Cemetery	10,000	6,000	9,000	1,000	57,333	
	General Fund Expenditures	2,094,796	1,929,994	2,229,264	1,664,429	2,223,388	
	General Fund BALANCE	53,499	(48,668)	30,002	(75,188)	(306,438)	
Fund 505	Water & Sewer Fund						
	Revenues	881,050	953,957	1,030,700	872,691	1,070,577	
	Transfers from General Fund						
	Transfers from Capital Funds						
	Expenditures						
	Transfers to G/F	807,653	697,383	962,965	595,703	1,085,584	
	W & S Fund Expenditures	73,397	67,250	67,250			
	W & S Fund BALANCE	881,050	697,383	1,030,215	595,703	1,085,584	
	W & S Fund BALANCE	-	256,574	485	276,987	(15,006)	
Fund 510	Electric Fund						
	Revenues	2,483,350	2,284,524	2,408,200	1,965,315	2,416,750	
	Transfer from General Fund						
	Transfer from Capital Projects						
	Cash out MCT			102,726			
	Expenditures						
	Transfers to G/F	1,957,147	1,939,322	2,137,444	1,862,037	2,155,873	
	Electric Fund Expenditures	396,985	373,482	373,482			
	Electric Fund BALANCE	2,354,132	1,939,322	2,510,926	1,862,037	2,155,873	
	Electric Fund BALANCE	129,218	345,202	0	103,278	260,877	
Fund 540	Solid Waste						
	Revenues	220,000	233,954	233,000	193,535	233,000	
	Transfer from Electric						
	Solid Waste Revenues	220,000	233,954	233,000	193,535	233,000	
	Expenditures						
	Transfers to G/F	170,331	149,769	166,416	136,128	172,433	
	Solid Waste Fund Expenditures	-	65,834				
	Solid Waste Fund BALANCE	170,331	149,769	232,250	136,128	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	4,620,782	5,637,277	
	Expenditures	5,500,309	4,716,469	6,002,655	4,258,297	5,637,277	

Acct Number	Description	FY2025 Budget	FY 2025 actual thru June	Fy 2026 Budget	Actual Expenditures Thru April	Fy 2027 Recommend	Comments
	Balance	232,386	637,293	31,237	362,485	0	



Capital Improvement Plan FY 2027 - FY 2031

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	FY2027	FY2028	FY2029	FY 2030	FY 2031	Six-Year Total	Comments
General	380,000	30,000				350,000	
Land acquisition	350,000	30,000				350,000	Interest earned from GA Fund 1 set aside for land acquisition
HVAC units for City Hall	30,000						
Police Cars							Retro in FY 2027 for Vaults/seating; less lethal
Parks, Landscapes, and Recreation	4,695,398		200,000			4,895,398	
Catova Creek Restoration and Greenway Trail	1,080,000					1,080,000	\$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							Preliminary plan complete; design/engineering and construction remains
2 Trails Project	3,515,398					3,515,398	\$200K added to original grant amount for contingency cost overruns in original scope; match 1,315,398
Asbury St. Park Parking	75,000					75,000	design
Mower	25,000					25,000	
Streets, Drains, Sidewalks, and Street Lamps	3,665,070		1,072,546			4,737,616	
Emory Street Sidewalk Replacement (Post Office to Soule St.)	517,079					517,079	
Street Repairs and Resurfacing (annual schedule)	1,602,991		1,072,546			2,675,537	
Stormwater Infrastructure Improvements	100,000					100,000	audit and prioritization schedule needed; design
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	400,000					400,000	Might be eligible for GDOT funding
Sidewalk repairs and replacement	20,000					20,000	
Mower	25,000					25,000	
Electric Utility	140,000	150,000				290,000	
Electric System Improvements	140,000	150,000				290,000	Annual pole replacement and system upgrades
Smart Meters							
Water and Sewer Utility	2,623,700	1,348,000	1,092,000			5,063,700	
Water Line Replacement -Haygood water line project	2,473,700	1,348,000	1,092,000			2,473,700	1,092,000 grant; total cost 3,990,350; 1.1m local; 1.8 GEFA loan
Smart Meters	150,000					150,000	unsure of cost of installation
Decommission of transit pipe water line on Wesley Street							needs to be taken out of service
Water Line Replacement Godfrey St. (new CDBG project)		300,000				300,000	engineering in FY 2026, construction in FY 2027
Sewer Easement Rehabilitation Project							
Haygood Water/Sewer Line		798,000	1,092,000			1,890,000	3,990,350 is total estimated cost; \$1,092 m grant
Sewer Trailer		250,000				250,000	Quote from May, 2026 is \$223,645
Turkey Creek Sewer Line Rehabilitation Project							
TOTAL	11,504,168	1,528,000	2,364,546			15,336,714	

Reconciled Cash Balances as of March 2026	
Capital Projects + Gold Reserve and Money Market	846,802
SPLOST 2023	1,044,247
Water/Sewer Capital and Money Market	2,308,684
Electric Capital and Money Market	740,596
Georgia Fund 1	2,804,838
Total Local Funds Available	7,745,166
External Sources	4,192,000
Total Funds Available	11,937,166

FY2027
Capital Budget

Account Number		Project Description	FY2027							Subtotals
General			Cost	Capital/Gold Reserve	Georgia Fund 1	Water/Sewer Capital	Electric Capital	SPLIST 2023 Allocations	External Funds	
350.1500.117100.000		Land Acquisition	350,000		350,000					380,000
		HVAC units for City Hall	30,000	30,000						350,000
										30,000
Parks, Landscapes, and Recreation										
350.6200.117100.001		Catova Creek Restoration and Greenway Trail	1,080,000	180,000					900,000	4,695,398
350.6200.541200.013		2 Trails Project	3,515,398	1,000,505			314,893	2,200,000		1,080,000
350.6200.542401.003		Parking for Asbury Street Park	75,000	75,000						3,515,398
350.6200.542100.000		Mower	25,000		25,000					75,000
Streets, Drains, Sidewalks, and Street Lamps										
350.4250.541200.019		Stormwater Infrastructure Improvements	100,000	100,000						25,000
323.4224.541203.003		Emory Street Sidewalk Replacement (Post Office to Soule St.)	517,079		413,099			103,980		3,665,070
350.4210.521500.001		City Wide Complete Streets Plan and Development	400,000	400,000						100,000
350.4221.522200.000		Street Repairs and Resurfacing (annual schedule)	1,602,991		1,602,991					517,079
350.4221.522200.000		Emory Street/Highway 81 Bridges and Connectivity over I-20	1,000,000		1,000,000					400,000
350.4200.532100.000		Sidewalk repairs and replacement	20,000	20,000						1,602,991
350.4400.542100.000		Mower	25,000		25,000					1,000,000
Electric Utility										
510.4601.541402.001		Electric System Improvements	140,000				140,000			20,000
510.4601.542500.002		Smart Meters	-							25,000
Water and Sewer Utility										
505.4440.541401.001		Water Line Replacement -Haygood water line	2,473,700			1,381,700				140,000
505.4440.542500.002		Smart Meters	150,000			150,000			1,092,000	2,473,700
505.4440.541401.003		Water Line Replacement Godfrey St (new CDBG project)	-							150,000
505.4331.541400.023		Sewer Trailer	-							-
		Sewer Easement Rehabilitation Project	-							-
TOTALS			11,504,168	1,805,505	3,416,090	1,531,700	140,000	418,873	4,192,000	11,504,168

Reconciled Cash Balances as of 3/31/2026	
Capital Projects + Gold Reserve and Money Market	846,802
SPLIST 2023	1,044,247
Water/Sewer Capital and Money Market	2,308,684
Electric Capital and Money Market	740,596
Georgia Fund 1	2,804,838
Total Local Funds Available	7,745,166
External Sources	4,192,000
Total Funds Available	11,937,166