



Annual Operating Budget - FY2026

July 1, 2025 - June 30, 2026

Adopted 06/02/2025

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
GENERAL FUND - REVENUE									
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	\$ 1,250	
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		\$ -		combined with Misc. Income for FY 2026 (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
GENERAL FUND - EXPENDITURES									
CITY COUNCIL									
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
GENERAL GOVERNMENT									
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	100.1500.521200.005	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	100.1500.531700.001	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	

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COURT									
1	100.2500.521200.001	Contract - Judge (Legal/Professional)	\$ 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 (Dues and Fees)	\$ 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	

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POLICE DEPARTMENT									
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	100-3200-521200-001	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	

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STREET DEPARTMENT									
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	100.4200.522200.00005	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	
CEMETERY									
1	100.4900.522200.003	Cemetery Found. Maint. Suppl. (R&M)	\$ 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	

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PARKS AND RECREATION DEPARTMENT									
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
WATER & SEWER FUND - REVENUES									
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	
WATER & SEWER FUND - EXPENDITURES									
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	505.4300.521200.001	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
ELECTRIC FUND - REVENUES									
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			\$ -		
		TOTAL REVENUES	\$ 2,497,500	\$ 2,243,540	2,483,350	\$ 1,391,629	\$ 2,385,651	\$ 2,408,200	
ELECTRIC FUND - EXPENDITURES									
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	Education and Traing - 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 - Not Linemen 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	
		TOTAL EXPENDITURES	\$ 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
SOLID WASTE FUND - REVENUES									
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	
		TOTAL REVENUES	\$ 225,270	\$ 201,731	220,000	\$ 137,024	\$ 234,899	\$ 233,000	
SOLID WASTE FUND - EXPENDITURES									
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					\$ -		
		TOTAL EXPENDITURES	\$ 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
	Fund 100	General Fund							
		Revenues	\$ 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	
		General Fund Revenues	\$ 1,910,863	\$ 1,796,906	2,148,295	\$ 1,163,235	\$ 1,372,206	\$ 2,259,266	
		Expenditures							
	100-1100	City Council	\$ 58,212	\$ 44,129	62,462	\$ 32,596	\$ 34,452	\$ 56,212	
	100-1500	General Government	\$ 873,623	\$ 790,166	922,808	\$ 565,010	\$ 819,685	\$ 943,998	
	100-2500	Court	\$ 41,025	\$ 33,086	38,375	\$ 10,268	\$ 17,603	\$ 30,375	
	100-3200	Police Department	\$ 476,663	\$ 431,037	522,151	\$ 276,799	\$ 433,916	\$ 569,110	
	100-4200	Street Department	\$ 294,680	\$ 229,028	317,315	\$ 167,275	\$ 290,052	\$ 358,266	
	100-6200	Parks and Recreation Department	\$ 159,160	\$ 108,775	275,185	\$ 99,460	\$ 172,262	\$ 292,304	
	100-4900	Cemetery	\$ 7,500	\$ 1,163	10,000	\$ 6,000	\$ 6,714	\$ 9,000	
		General Fund Expenditures	\$ 1,910,863	\$ 1,637,384	2,148,296	\$ 1,157,408	\$ 1,774,685	\$ 2,259,266	
		General Fund BALANCE	\$ (0)	\$ 159,522	(1)	\$ 5,827	\$ (402,479)	\$ 0	
	Fund 505	Water & Sewer Fund							
		Revenues	\$ 820,038	\$ 856,311	881,050	\$ 575,235	\$ 981,074	\$ 1,030,700	
		Transfers from General Fund		\$ 982					
		Transfers from Capital Funds		\$ 7,365					
		Expenditures	\$ 760,236	\$ 863,597	807,653	\$ 381,054	\$ 648,412	\$ 962,964	
		Transfers to G/F	\$ 59,802		73,397			\$ 67,250	
		W & S Fund Expenditures	\$ 820,038	\$ 863,597	881,050	\$ 381,054	\$ 648,412	\$ 1,030,214	
		W & S Fund BALANCE	\$ (0)	\$ 1,061	-	\$ 194,181	\$ 332,662	\$ 486	
	Fund 510	Electric Fund							
		Revenues	\$ 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
		Expenditures	\$ 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	
		Electric Fund Expenditures	\$ 2,497,500	\$ 1,837,368	2,424,849	\$ 1,220,490	\$ 1,993,671	\$ 2,510,926	
		Electric Fund BALANCE	\$ 0	\$ 500,077	58,501	\$ 171,140	\$ 391,979	\$ 0	
	Fund 540	Solid Waste							
		Revenues	\$ 225,270	\$ 201,731	220,000	\$ 137,024	\$ 234,899	\$ 233,000	
		Transfer from Electric	\$ 33,156						
		Solid Waste Revenues	\$ 258,426	\$ 201,731	\$ 220,000	\$ 137,024	\$ 234,899	\$ 233,000	
		Expenditures	\$ 225,270	\$ 208,785	171,331	\$ 85,217	\$ 145,436	\$ 167,166	
		Transfers to G/F	\$ -		-			\$ 65,834	
		Solid Waste Fund Expenditures	\$ 225,270	\$ 208,785	171,331	\$ 85,217	\$ 145,436	\$ 233,000	
		Solid Waste Fund BALANCE	\$ 33,156	\$ (7,054)	48,669	\$ 51,808	\$ 89,463	\$ (0)	
	Totals	ALL FUNDS TOTAL							
		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	
		Balance	\$ 33,156	\$ 653,606	107,169	\$ 422,956	\$ 411,626	\$ 486	

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	
CITY COUNCIL										
Eady	\$6,000.00	\$6,000.00								
Holt	\$4,800.00	\$4,800.00								
McCanless	\$4,800.00	\$4,800.00								
Oliver	\$4,800.00	\$4,800.00								
Ready	\$4,800.00	\$4,800.00								
Wearing	\$4,800.00	\$4,800.00								
Windham	\$4,800.00	\$4,800.00								
CITY CLERK/CITY MANAGER STAFF										
Andrew	\$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	Adopted 06/02/	\$63,016.15							
Nolley	\$42,014.11		\$42,014.11							
Watkins	\$39,133.71						\$12,914.12	\$12,914.12	\$13,305.46	
POLICE DEPARTMENT										
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						
PUBLIC WORKS										
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				
TOTALS	\$1,074,950.59	\$34,800.00	\$352,395.53	\$287,540.37	\$115,118.29	\$43,208.19	\$65,560.52	\$163,022.23	\$13,305.46	\$1,074,950.59

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
CITY COUNCIL									
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							
CITY CLERK/CITY MANAGER STAFF									
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	Adopted 06/02/	\$13,035.13						
Nolley	\$718.75		\$718.75						
Watkins	\$30,866.54						\$10,185.96	\$10,185.96	\$10,494.62
POLICE DEPARTMENT									
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					
PUBLIC WORKS									
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			
TOTALS	\$261,085.57	\$0.00	\$61,854.96	\$46,120.39	\$40,634.10	\$15,689.17	\$27,311.63	\$58,980.70	\$10,494.62

\$261,085.57

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	Adopted 06/02	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	\$87,943.00				\$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