City of Clay, Alabama
City Council Meeting Agenda
City Hall Meeting Room - 2441 Old Springville Road
August 25, 2026 @ 8:00 AM

As a matter of convenience, members of the public are invited to listen and observe in public meetings by YouTube video. Presenters and others interested in a particular matter for discussion are encouraged to attend the meeting in-person. The City is not responsible for technical issues that may occur that interfere with the video. The City Council, at its sole discretion, may proceed with its in-person business meeting regardless of whether virtual attendees can hear and/or observe the proceedings.

Call to Order

Roll Call / Invocation / Pledge of Allegiance

Approve Council Minutes

1. Minutes

Committee Reports

1. Mayor Jane Anderton
2. Council member Carla Youngblood
3. Council member Joseph “Jody” Harris

Old Business

1. FC2026-08-01 - Budget Book

New Business

Adjournment

In compliance with the Americans with Disabilities Act, those requiring accommodation for Council meetings should notify the City Clerk’s Office at least 24 hours prior to the meeting at 205-680-1223.

CITY OF CLAY

FINAL PROPOSED BUDGET BOOK

Fiscal Year 2026-2027

October 1, 2026 through September 30, 2027

GENERAL FUND • GAS TAX FUNDS • CAPITAL IMPROVEMENT FUND

Presented by

Mayor Jane Anderton and the City Council

Budget Message

The proposed Fiscal Year 2026-2027 budget is presented to provide the Mayor, City Council, residents, and other interested parties with a clear statement of the City's anticipated revenues, planned expenditures, capital program, and restricted transportation-fund activity for the fiscal year beginning October 1, 2026, and ending September 30, 2027.

The General Fund budget maintains essential municipal services; supports public safety through contracted law-enforcement, fire, and animal-control services; provides for street, drainage, facility, and recreation maintenance; continues library and senior services; and provides direct financial support to schools serving the Clay community.

The Gas Tax Funds provide dedicated resources for transportation-related activities, including street lighting, paving, drainage, signs, and roadway maintenance. The Capital Improvement Fund provides a separate financial plan for major projects, including parks and trails, a Public Works vehicle, roadway improvements, DYS property improvements, and Library grounds improvements.

This proposed budget provides a workable financial plan while maintaining appropriate oversight of public funds. Department heads and City officials should continue to monitor revenues and expenditures throughout the fiscal year and bring material budget amendments to the City Council when necessary.

Jane Anderton
Mayor

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Executive Summary and All-Funds Overview

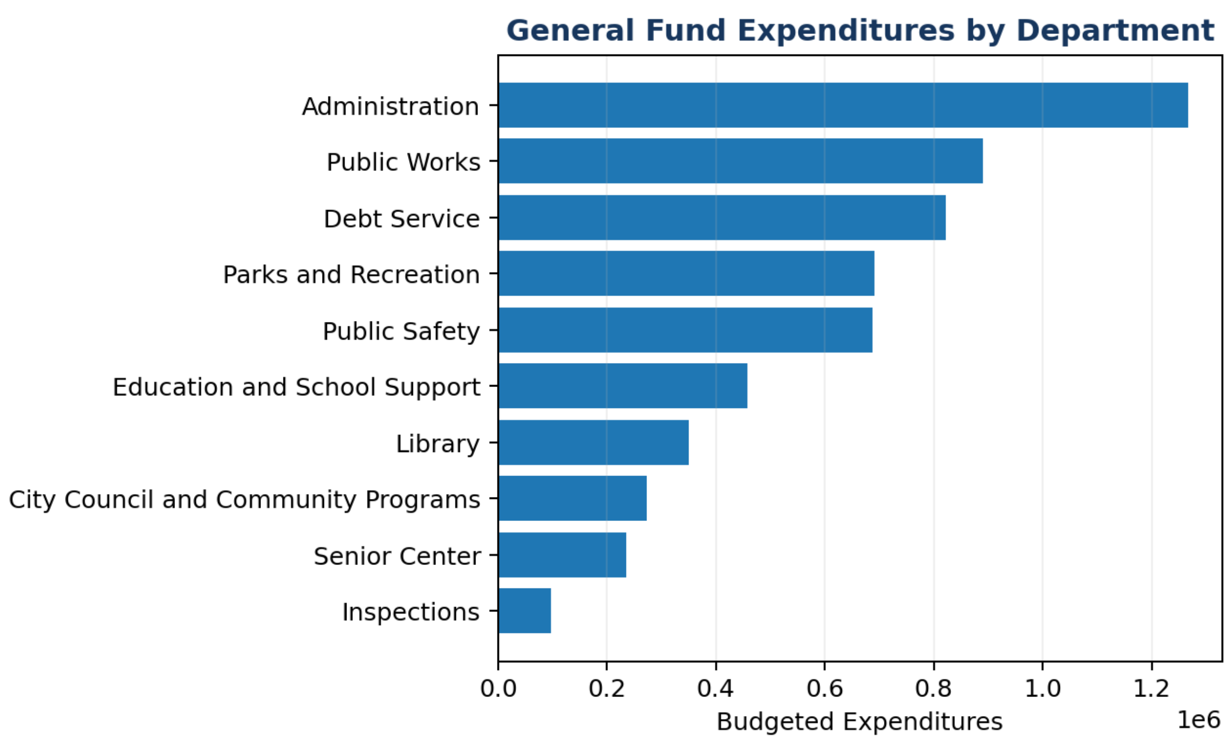
The proposed General Fund budget provides $5,828,351.37 in projected revenue and $5,771,657.56 in planned expenditures, producing a projected operating surplus of $56,693.81. The Gas Tax Funds include total resources of $1,433,066.76 and total uses of $307,222.95. The Capital Improvement Fund includes total resources of $1,976,997.16 and planned capital projects of $816,000.00.

Fund	Resources	Budgeted Uses	Projected Change / Ending
General Fund	$5,828,351.37	$5,771,657.56	$56,693.81
Gas Tax Funds	$1,433,066.76	$307,222.95	$1,125,843.81
Capital Improvement Fund	$1,976,997.16	$816,000.00	$1,160,997.16

Interfund Presentation

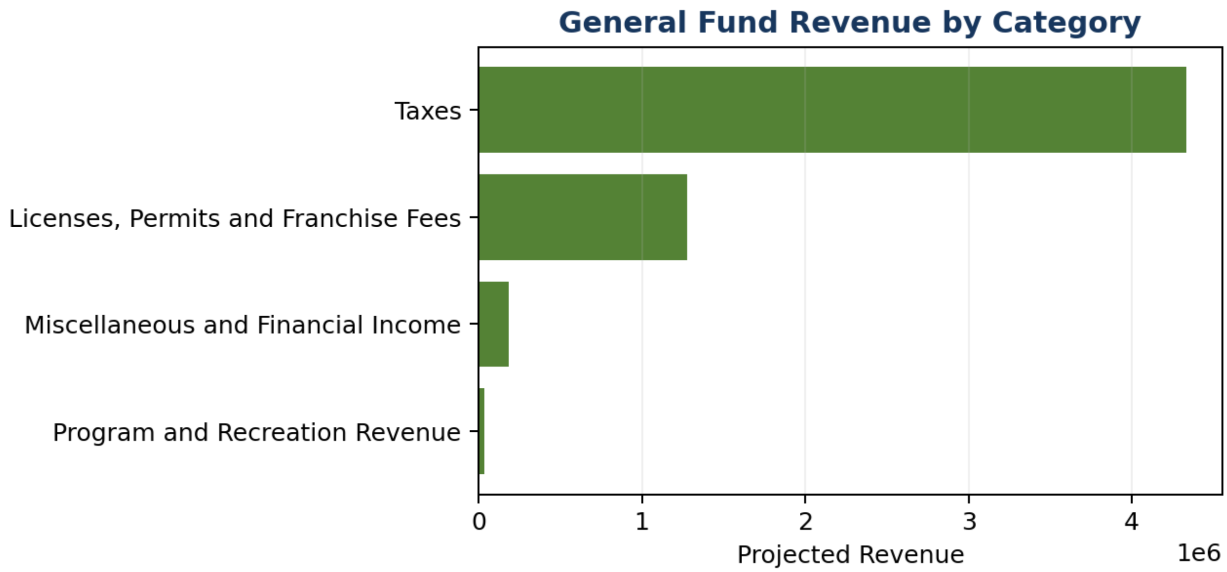
The $166,541.42 transfer from the Gas Tax Funds to the Capital Improvement Fund is shown in each fund's schedule. It is eliminated from consolidated totals to avoid double-counting.

Consolidated Measure	Amount
Resources after interfund elimination	$9,071,873.87
Uses after interfund elimination	$6,728,339.09
Projected net resources / ending balances	$2,343,534.78



General Fund Revenue Overview

Revenue Category	Amount	Share
Taxes	$4,335,949.83	74.4%
Licenses, Permits and Franchise Fees	$1,276,480.50	21.9%
Miscellaneous and Financial Income	$182,478.95	3.1%
Program and Recreation Revenue	$33,442.09	0.6%
Total General Fund Revenue	**$5,828,351.37**	**100.0%**



General Fund Expenditure Overview

Department / Function	Amount	Share
Administration	$1,266,290.92	21.9%
Public Works	$890,833.11	15.4%
Debt Service	$822,717.98	14.3%
Parks and Recreation	$691,326.63	12.0%
Public Safety	$687,004.08	11.9%
Education and School Support	$458,580.27	7.9%
Library	$349,674.05	6.1%
City Council and Community Programs	$273,605.73	4.7%
Senior Center	$234,535.65	4.1%
Inspections	$97,089.14	1.7%
Total General Fund Expenditures	**$5,771,657.56**	**100.0%**

General Fund Expenditures by Spending Category

Spending Category	Amount	Share
Personnel and Benefits	$1,752,863.81	30.4%
Professional and Contractual Services	$1,411,940.65	24.5%
Debt Service	$822,717.98	14.3%
Maintenance and Repairs	$605,885.01	10.5%
Utilities and Communications	$508,675.69	8.8%
Programs, Grants and Other	$380,080.27	6.6%
Supplies, Materials and Fuel	$134,337.15	2.3%
Equipment and Capital Items	$102,380.00	1.8%
Training, Travel and Uniforms	$52,777.00	0.9%
Total	**$5,771,657.56**	**100.0%**

Projected General Fund operating surplus: $56,693.81 (1.0% of projected revenue).

Administration

The Administration budget supports the City's central financial, licensing, technology, legal, insurance, and general administrative responsibilities.

Proposed appropriation: $1,266,290.92 (21.9% of General Fund expenditures).

Spending by Category

Category	Amount
Professional and Contractual Services	$558,241.65
Personnel and Benefits	$411,173.27
Maintenance and Repairs	$105,000.00
Equipment and Capital Items	$85,000.00
Utilities and Communications	$78,600.00
Supplies, Materials and Fuel	$16,000.00
Training, Travel and Uniforms	$12,276.00
Total	**$1,266,290.92**

Line-Item Detail

GL Code	Description	Budget
100-01-6012-00	Payroll - Base	$258,315.20
100-01-6012-01	COLA (3%)	$12,915.76
100-01-6012-02	Merit	$13,561.55
100-01-6012-03	Payroll - Longevity Pay	$5,125.58
100-01-6015-00	Payroll - Overtime	$27,123.10
100-01-6020-01	SSA	$16,816.32
100-01-6020-02	Medicare	$3,932.85
100-01-6020-03	FUTA	$154.21
100-01-6020-04	SUTA	$774.93
100-01-6030-00	Retirement Expense	$18,986.17
100-01-6040-00	Insurance - Employee Health	$35,217.60
100-01-6060-00	Insurance - Workers Comp / Unemployment	$18,000.00
100-01-6070-00	Employment Physicals / Background Checks	$250.00
100-01-6085-00	Education and Traning	$10,000.00
100-01-6086-00	Travel	$12,276.00
100-01-6117-00	Utilities - Power	$25,000.00
100-01-6120-00	Utilities - Water	$6,700.00
100-01-6125-00	Utilities - Gas	$2,500.00
100-01-6130-00	Communication Services - Internet	$33,000.00
100-01-6140-00	Communication Services - Telecom	$5,400.00

GL Code	Description	Budget
100-01-6230-00	Supplies - Office	$15,000.00
100-01-6235-00	Supplies - Janitorial	$1,000.00
100-01-6280-03	Fuel - Gasoline	$6,000.00
100-01-6310-00	Professional Services	$144,000.00
100-01-6320-00	Insurance - Liability & Property	$121,000.00
100-01-6340-00	Dues & Subscriptions	$37,000.00
100-01-6345-00	Contract Services	$20,741.65
100-01-6380-00	Leased Equipment	$65,000.00
100-01-6415-00	Maintenance Contracts - Software	$35,000.00
100-01-6418-00	Maintenance Contracts - Equipment	$18,000.00
100-01-6420-00	Repair & Maintenance - Vehicle	$6,000.00
100-01-6430-00	Repair & Maintenance - Buildings	$25,000.00
100-01-6440-00	Repair & Maintenance - Equipment	$1,000.00
100-01-6450-00	Repair & Maintenance - Grounds	$10,000.00
100-01-6460-00	Repair & Maintenance - Technology	$10,000.00
100-01-6522-00	Small Equipment / Furniture under $5,000	$20,000.00
100-01-6600-00	Car Tags	$225,000.00
100-01-6611-00	Bank / Credit Card Service Charges	$500.00
Total — Administration		**$1,266,290.92**

Parks and Recreation

The Parks and Recreation budget supports athletic fields, Cosby Lake, the splash pad, recreation facilities, youth programs, utilities, staffing, and facility maintenance.

Proposed appropriation: $691,326.63 (12.0% of General Fund expenditures).

Spending by Category

Category	Amount
Maintenance and Repairs	$247,711.00
Personnel and Benefits	$233,497.63
Utilities and Communications	$151,722.00
Supplies, Materials and Fuel	$45,343.00
Professional and Contractual Services	$10,053.00
Training, Travel and Uniforms	$3,000.00
Total	**$691,326.63**

Line-Item Detail

GL Code	Description	Budget
100-02-6012-00	Payroll - Base	$137,337.20
100-02-6012-01	COLA (3%)	$4,120.12
100-02-6012-02	Merit	$6,866.86
100-02-6012-03	Payroll - Longevity Pay	$1,398.80
100-02-6015-00	Payroll - Overtime	$13,733.72
100-02-6020-01	SSA	$8,518.91
100-02-6020-02	Medicare	$1,991.39
100-02-6020-03	FUTA	$314.04
100-02-6020-04	SUTA	$1,494.19
100-02-6030-00	Retirement Expense	$9,613.60
100-02-6040-00	Insurance - Employee Health	$17,608.80
100-02-6070-00	Employment Physicals / Background Checks	$500.00
100-02-6082-01	Uniforms & Accessories - Baseball	$7,500.00
100-02-6082-02	Uniforms & Accessories - Cheerleading	$7,500.00
100-02-6082-03	Uniforms & Accessories - Football	$7,500.00
100-02-6082-04	Uniforms & Accessories - Basketball	$7,500.00
100-02-6085-00	Education & Training Fees	$1,500.00
100-02-6086-00	Travel Expenses	$1,500.00
100-02-6110-01	Utilities - Power - Baseball Fields	$29,000.00
100-02-6110-02	Utilities - Power - Cosby Lake	$21,500.00
100-02-6110-03	Utilities - Power - Splash Pad	$9,000.00

GL Code	Description	Budget
100-02-6110-04	Utilities - Power - Concession Stand	$2,000.00
100-02-6120-01	Utilities - Water - Ball Fields	$22,000.00
100-02-6120-02	Utilities - Water - Cosby Lake	$20,000.00
100-02-6120-03	Utilities - Water	$20,000.00
100-02-6130-01	Communication Services - Internet - Ball Fields	$10,222.00
100-02-6130-02	Communication Services - Internet - Splash Pad	$1,000.00
100-02-6130-03	Communication Services - Internet - Cosby Lake	$6,000.00
100-02-6130-04	Communication Services - Internet - Pickleball	$6,000.00
100-02-6229-05	Supplies - Concessions	$2,500.00
100-02-6230-00	Supplies - Office	$18,386.00
100-02-6235-00	Supplies - Janitorial	$1,300.00
100-02-6240-00	Supplies / Materials - Operating	$19,506.00
100-02-6261-05	Supplies - Program Activities	$3,651.00
100-02-6280-00	Fuel - Gasoline	$5,000.00
100-02-6334-05	Clinics Expense	$3,700.00
100-02-6345-00	Contract Services	$6,353.00
100-02-6415-04	Maintenance Contracts - Software	$4,200.00
100-02-6420-00	Maintenance - Vehicles	$2,500.00
100-02-6430-01	Repair & Maintenance - Buildings	$240,011.00
100-02-6460-00	Maintenance - Technology	$1,000.00
Total — Parks and Recreation		**$691,326.63**

Public Works

The Public Works budget provides for street and drainage maintenance, equipment and vehicle upkeep, right-of-way operations, traffic-control support, code-related cleanup, and other core infrastructure services.

Proposed appropriation: $890,833.11 (15.4% of General Fund expenditures).

Spending by Category

Category	Amount
Personnel and Benefits	$492,239.94
Maintenance and Repairs	$174,094.31
Professional and Contractual Services	$141,600.00
Supplies, Materials and Fuel	$37,194.15
Utilities and Communications	$30,198.71
Equipment and Capital Items	$12,880.00
Training, Travel and Uniforms	$2,626.00
Total	**$890,833.11**

Line-Item Detail

GL Code	Description	Budget
100-03-6012-00	Payroll - Base	$301,412.00
100-03-6012-01	COLA (3%)	$15,070.64
100-03-6012-02	Merit	$26,070.64
100-03-6012-03	Payroll - Longevity Pay	$5,796.40
100-03-6015-00	Payroll - Overtime	$30,141.28
100-03-6020-01	SSA	$18,687.59
100-03-6020-02	Medicare	$4,370.49
100-03-6020-03	FUTA	$294.00
100-03-6020-04	SUTA	$1,512.00
100-03-6030-00	Retirement Expense	$21,098.90
100-03-6040-00	Insurance - Employee Health	$61,630.00
100-03-6060-00	Insurance - Workers Comp / Unemployment	$2,100.00
100-03-6070-00	Employment Physicals / Background Checks	$500.00
100-03-6082-00	Uniforms & Accessories	$3,556.00
100-03-6085-00	Education & Training Fees	$2,126.00
100-03-6086-00	Travel Expenses	$500.00
100-03-6115-00	Power - Street Lights / Cameras / Security	$8,008.33
100-03-6120-00	Utilities - Water	$500.00
100-03-6130-00	Communication Services - Internet	$600.00
100-03-6140-00	Communication Services - Telecom	$3,108.00

GL Code	Description	Budget
100-03-6230-00	Supplies - Office	$500.00
100-03-6235-00	Supplies - Janitorial	$2,654.15
100-03-6240-00	Supplies / Materials - Operating	$20,000.00
100-03-6243-00	Supplies - Street Signs	$5,000.00
100-03-6262-00	Supplies - Pesticides	$850.00
100-03-6262-00	Supplies - Fertilizer / Herbicide / Pesticides	$2,500.00
100-03-6280-03	Fuel - Gasoline	$17,982.38
100-03-6280-04	Fuel - Diesel	$5,690.00
100-03-6310-00	Professional Services	$5,000.00
100-03-6312-00	Legal & Accounting Services	$5,000.00
100-03-6320-00	Insurance - Liability & Property	$5,000.00
100-03-6340-00	Dues & Subscriptions	$500.00
100-03-6355-00	Landfill Charges	$500.00
100-03-6230-00	Condemnation Expenses	$100,000.00
100-03-6369-00	Rental - Equipment	$5,000.00
100-03-6378-00	Engineering Services	$25,000.00
100-03-6415-00	Maintenance Contracts - Software	$2,436.00
100-03-6418-00	Maintenance Contracts - Equipment	$2,000.00
100-03-6420-00	Repair & Maintenance - Vehicle	$38,000.00
100-03-6430-00	Repair & Maintenance - Buildings	$14,118.00
100-03-6440-00	Repair & Maintenance - Equipment	$96,587.00
100-03-6450-00	Repair & Maintenance - Grounds	$6,000.00
100-03-6460-00	Repair & Maintenance - Technology	$2,000.00
100-03-6480-00	Repair & Maintenance - Streets	$12,953.31
100-03-6522-00	Small Equipment / Furniture under $5,000	$7,880.00
100-03-6610-00	Miscellaneous Expense	$500.00
100-03-6611-00	Bank / Credit Card Service Charges	$100.00
Total — Public Works		**$890,833.11**

Inspections

The Inspections budget supports building and development review, field inspections, code compliance, permitting, training, technology, vehicles, and basic operating supplies.

Proposed appropriation: $97,089.14 (1.7% of General Fund expenditures).

Spending by Category

Category	Amount
Personnel and Benefits	$68,701.14
Maintenance and Repairs	$8,588.00
Utilities and Communications	$7,300.00
Training, Travel and Uniforms	$6,500.00
Supplies, Materials and Fuel	$5,000.00
Equipment and Capital Items	$1,000.00
Total	**$97,089.14**

Line-Item Detail

GL Code	Description	Budget
100-04-6012-00	Payroll - Base	$48,838.40
100-04-6012-01	COLA (3%)	$1,465.15
100-04-6012-04	Merit	$2,441.92
100-04-6012-03	Payroll - Longevity Pay	$939.20
100-04-6015-00	Payroll - Overtime	$4,883.64
100-04-6040-01	SSA	$3,047.98
100-04-6040-04	Medicare	$708.16
100-04-6040-03	FUTA	$42.00
100-04-6040-04	SUTA	$216.00
100-04-6030-00	Retirement Expense	$3,418.69
100-04-6060-00	Insurance - Workers Comp / Unemployment	$1,200.00
100-04-6070-00	Employment Physicals / Background Checks	$500.00
100-04-6082-01	Uniforms & Accessories	$1,000.00
100-04-6085-00	Education & Training Fees	$5,000.00
100-04-6086-00	Travel Expenses	$1,500.00
100-04-6110-01	Utilities - Power	$600.00
100-04-6115-01	Utilities - Gas	$600.00
100-04-6120-01	Utilities - Water	$600.00
100-04-6130-01	Communication Services - Internet	$1,000.00
100-04-6140-00	Communication Services - Telecom	$500.00
100-04-6230-00	Supplies - Office	$2,000.00

GL Code	Description	Budget
100-04-6235-00	Supplies - Janitorial	$500.00
100-04-6240-00	Supplies / Materials - Operating	$2,500.00
100-04-6280-00	Fuel - Gasoline	$4,000.00
100-04-6415-04	Maintenance Contracts - Software	$1,000.00
100-04-6418-04	Maintenance Contracts - Equipment	$750.00
100-04-6420-00	Maintenance - Vehicles	$2,000.00
100-04-6430-01	Repair & Maintenance - Buildings	$1,000.00
100-04-6450-01	Repair & Maintenance - Grounds	$1,000.00
100-04-6460-00	Maintenance - Technology	$2,838.00
100-04-6522-04	Small Equipment / Furniture under $5,000	$1,000.00
Total — Inspections		**$97,089.14**

Senior Center

The Senior Center budget supports staffing, facility operations, programming, nutrition services, utilities, technology, and building maintenance.

Proposed appropriation: $234,535.65 (4.1% of General Fund expenditures).

Spending by Category

Category	Amount
Personnel and Benefits	$146,818.05
Maintenance and Repairs	$29,391.70
Programs, Grants and Other	$25,000.00
Utilities and Communications	$15,450.90
Supplies, Materials and Fuel	$15,000.00
Training, Travel and Uniforms	$2,875.00
Total	**$234,535.65**

Line-Item Detail

GL Code	Description	Budget
100-05-6012-00	Payroll - Base	$95,388.80
100-05-6012-01	COLA (3%)	$2,861.66
100-05-6012-02	Merit	$4,769.44
100-05-6015-00	Payroll - Overtime	$9,538.88
100-05-6020-01	SSA	$5,914.11
100-05-6020-02	Medicare	$1,383.14
100-05-6020-05	FUTA	$84.00
100-05-6020-04	SUTA	$432.00
100-05-6050-00	Retirement Expense	$6,677.22
100-05-6040-00	Insurance - Employee Health	$17,608.80
100-05-6060-00	Insurance - Workers Comp / Unemployment	$600.00
100-05-6070-00	Employment Physicals / Background Checks	$60.00
100-05-6082-00	Uniforms & Accessories	$1,500.00
100-05-6086-00	Travel Expenses	$1,875.00
100-05-6110-00	Power	$10,000.00
100-05-6115-00	Utilities - Gas	$2,125.90
100-05-6120-00	Utilities - Water	$700.00
100-05-6130-00	Communication Services - Internet	$1,625.00
100-05-6230-00	Supplies - Office	$1,000.00
100-05-6235-00	Supplies - Janitorial	$1,000.00
100-05-6240-00	Supplies / Materials - Operating	$5,000.00

GL Code	Description	Budget
100-05-6280-00	Fuel - Gasoline	$1,000.00
100-05-6085-05	Education & Training Fees	$1,000.00
100-05-6261-05	Supplies - Program Activities	$8,000.00
100-05-6415-04	Maintenance Contracts - Software	$4,000.00
100-05-6418-04	Maintenance Contracts - Equipment	$3,000.00
100-05-6420-00	Maintenance - Vehicles	$1,650.00
100-05-6430-01	Repair & Maintenance - Buildings	$15,000.00
100-05-6460-00	Maintenance - Technology	$5,741.70
100-05-6623-05	Nutrition Program	$25,000.00
Total — Senior Center		**$234,535.65**

Debt Service

The Debt Service budget provides the resources necessary to meet scheduled governmental debt obligations and related fiscal-agent costs.

Proposed appropriation: $822,717.98 (14.3% of General Fund expenditures).

Spending by Category

Category	Amount
Debt Service	$822,717.98
Total	**$822,717.98**

Line-Item Detail

GL Code	Description	Budget
100-06-5000-00	Payments to Refunding Agent	$3,948.77
100-06-8141-07	Principal - 2012-A	$488,406.29
100-06-8142-08	Principal - Debt Issue B	$148,072.32
100-06-8201-07	Interest - 2012-A	$182,290.60
Total — Debt Service		**$822,717.98**

City Council and Community Programs

This budget supports legislative operations of the City Council and community programs authorized by the City.

Proposed appropriation: $273,605.73 (4.7% of General Fund expenditures).

Spending by Category

Category	Amount
Personnel and Benefits	$149,655.73
Programs, Grants and Other	$84,500.00
Training, Travel and Uniforms	$25,000.00
Professional and Contractual Services	$7,750.00
Utilities and Communications	$2,700.00
Maintenance and Repairs	$2,500.00
Equipment and Capital Items	$1,500.00
Total	**$273,605.73**

Line-Item Detail

GL Code	Description	Budget
100-07-6012-00	Payroll - Base	$137,337.20
100-07-6020-01	SSA	$8,518.91
100-07-6020-02	Medicare	$1,991.39
100-07-6020-03	FUTA	$314.04
100-07-6020-04	SUTA	$1,494.19
100-07-6085-00	Education & Training Fees	$15,000.00
100-07-6140-00	Communication Services - Telecom	$1,200.00
100-07-6230-00	Suppplies- Office	$2,500.00
100-07-6280-00	Fuel - Gasoline	$1,500.00
100-07-6340-00	Dues and Subscriptions	$5,000.00
100-07-6383-00	Community Programs	$84,500.00
100-07-6086-00	Travel	$10,000.00
100-07-6420-00	Repair and Maintenance - Vehicle	$2,500.00
100-07-6522-00	Small Equipment / Furniture under $5,000	$1,500.00
100-07-6611-00	Bank - Credit Card Charges	$250.00
Total — City Council and Community Programs		**$273,605.73**

Library

The Library budget supports personnel, collections, circulation, public programming, utilities, technology, equipment, facility care, and regional library-system participation.

Proposed appropriation: $349,674.05 (6.1% of General Fund expenditures).

Spending by Category

Category	Amount
Personnel and Benefits	$250,778.05
Maintenance and Repairs	$38,600.00
Utilities and Communications	$33,700.00
Supplies, Materials and Fuel	$15,800.00
Professional and Contractual Services	$8,296.00
Equipment and Capital Items	$2,000.00
Training, Travel and Uniforms	$500.00
Total	**$349,674.05**

Line-Item Detail

GL Code	Description	Budget
100-08-6012-00	Payroll - Base	$152,677.20
100-08-6012-01	COLA (3%)	$4,580.32
100-08-6012-02	Merit	$7,633.86
100-08-6012-08	Payroll - Longevity Pay	$2,850.00
100-08-6015-00	Payroll - Overtime	$15,267.72
100-08-6020-01	SSA	$9,465.99
100-08-6020-02	Medicare	$2,213.82
100-08-6020-08	FUTA	$194.86
100-08-6020-04	SUTA	$984.88
100-08-6030-00	Retirement Expense	$10,687.40
100-08-6040-00	Insurance - Employee Health	$44,022.00
100-08-6070-00	Employment Physicals / Background Checks	$200.00
100-08-6086-00	Travel Expenses	$500.00
100-08-6110-00	Power	$26,000.00
100-08-6120-00	Utilities - Water	$1,200.00
100-08-6130-00	Communication Services - Internet	$6,000.00
100-08-6140-00	Communication Services - Telecom	$500.00
100-08-6230-00	Supplies - Office	$3,600.00
100-08-6235-00	Supplies - Janitorial	$1,200.00
100-08-6240-00	Supplies / Materials - Operating	$5,000.00

GL Code	Description	Budget
100-08-6261-08	Supplies - Program Activities	$6,000.00
100-08-6383-08	Program Instructors	$8,296.00
100-08-6415-04	Maintenance Contracts - Software	$4,200.00
100-08-6418-04	Maintenance Contracts - Equipment	$30,000.00
100-08-6430-01	Repair & Maintenance - Buildings	$4,400.00
100-08-6522-04	Small Equipment / Furniture under $5,000	$2,000.00
Total — Library		**$349,674.05**

Public Safety

The Public Safety budget funds contracted law-enforcement services, fire and emergency-response support, animal control, and street-lighting and camera infrastructure.

Proposed appropriation: $687,004.08 (11.9% of General Fund expenditures).

Spending by Category

Category	Amount
Professional and Contractual Services	$498,000.00
Utilities and Communications	$189,004.08
Total	**$687,004.08**

Line-Item Detail

GL Code	Description	Budget
100-09-6400-00	Sherriff Department Contract	$380,000.00
100-09-6401-00	Center Point Fire Department	$100,000.00
100-09-6403-00	Animal Control	$18,000.00
100-09-6115-00	Power - Street Lights / Cameras / Security	$189,004.08
Total — Public Safety		**$687,004.08**

Education and School Support

The Education and School Support budget provides direct municipal support to public schools serving Clay, including school allocations and designated teaching, administrative, counseling, athletic, and band positions.

Proposed appropriation: $458,580.27 (7.9% of General Fund expenditures).

Spending by Category

Category	Amount
Programs, Grants and Other	$270,580.27
Professional and Contractual Services	$188,000.00
Total	**$458,580.27**

Line-Item Detail

GL Code	Description	Budget
100-11-6630-01	Clay Elementary	$80,000.00
100-11-6630-02	Clay-Chalkville High School	$80,000.00
100-11-6630-03	Clay-Chalkville Middle School	$80,000.00
100-11-6630-04	Bryant Park Elementary	$80,000.00
100-11-6631-01	Teaching Unit - Clay Elementary	$5,000.00
100-11-6631-02	Teaching Unit - Clay-Chalkville High School	$5,000.00
100-11-6631-03	Teaching Unit - Clay-Chalkville Middle School	$5,000.00
100-11-6631-04	Teaching Unit - Bryant Park Elementary	$5,000.00
100-11-6632-01	Administrative Unit - Clay Elementary	$24,000.00
100-11-6632-02	Administrative Unit - Clay-Chalkville High School	$24,000.00
100-11-6632-03	Administrative Unit - Clay-Chalkville Middle School	$30,000.00
100-11-6632-04	Administrative Unit - Bryant Park Elementary	$4,000.00
100-11-6633-02	Counselor Teaching Unit - Clay-Chalkville High School	$2,727.00
100-11-6634-02	Athletic Teaching Unit - Clay-Chalkville High School	$23,853.27
100-11-6635-02	Band Teaching Unit - Clay-Chalkville High School	$10,000.00
Total — Education and School Support		**$458,580.27**

General Fund Revenue Detail

The following schedule lists each nonzero projected General Fund revenue source. Accounts with a zero proposed amount are omitted for readability.

GL Code	Revenue Source	Proposed
100-00-4010-00	Sales Tax	$2,242,335.42
100-00-4015-00	SSUT - Simple Sales Tax Online	$1,373,481.76
100-00-4030-00	Ad Valorem Tax	$720,132.65
100-00-4110-00	License - Business	$422,115.45
100-00-4120-00	Permits - Building	$113,643.02
100-00-4122-00	Permits - Stormwater	$10,368.00
100-00-4151-00	Franchise Fees - Cable / Telecom	$730,354.03
100-00-4212-00	ABC Liquor Profit Allocation	$523.87
100-00-4505-00	Activity Registration Fees	$13,163.90
100-00-4518-00	Rental Receipts - Recreation	$4,792.00
100-00-4522-00	Nutrition Program Grant	$20,000.00
100-00-4575-00	Special Events Receipts	$4,207.36
100-00-4590-00	Miscellaneous Recreation Receipts	$4,442.73
100-00-4610-00	Miscellaneous Receipts	$10,609.83
100-00-4700-00	Financial Income	$158,181.35
	Detailed Revenue Total	**$5,828,351.37**

Gas Tax Funds Budget

The Gas Tax Funds account for legally restricted transportation revenues and related uses. The budget supports street lighting, paving, drainage improvements, street signs, roadway maintenance, and a transfer to the Capital Improvement Fund for eligible capital projects.

Financial Measure	Amount
Beginning fund balance	$1,137,475.47
Current-year revenue	$295,591.29
Total resources	$1,433,066.76
Operating expenditures	$140,681.53
Transfer to Capital Improvement Fund	$166,541.42
Total uses	$307,222.95
Projected ending fund balance	$1,125,843.81

Revenue Detail

GL Code	Revenue Source	Proposed
201-03-4250-00	4 Cent Gasoline Tax	$61,034.36
202-03-4252-00	7 Cent Gasoline Tax	$131,196.01
202-03-4255-00	Petroleum Inspection Fee (PIF)	$2,330.00
202-03-4256-00	Additional Excise Tax (AET)	$748.36
203-03-4253-00	Rebuild Alabama — Gasoline Tax	$70,630.51
203-03-4254-00	Rebuild Alabama — Diesel Tax	$25,849.28
203-03-4700-00	Financial / Interest Income	$3,802.77
	Current Revenue Total	**$295,591.29**

Use Detail

GL Code	Use	Budget
201-03-6115-99	Power — Street Lights / Cameras / Security	$12,470.98
201-03-6475-21	Repair & Maintenance — Street Paving	$54,930.24
201-03-6611-00	Bank / Credit Card Service Charges	$15.96
202-03-6467-22	Repair & Maintenance — Drainage Structures	$50,000.00
203-03-6243-23	Supplies — Street Signs	$11,632.18
203-03-6480-24	Repair & Maintenance — Streets	$11,632.17
203-03-6998-00	Transfer Out - Capital Improvement Fund	$166,541.42
	Total Uses	**$307,222.95**

Capital Improvement Fund Budget

The Capital Improvement Fund accounts for major, nonroutine projects and equipment purchases. The proposed program is funded with available fund balance and an interfund resource from the Gas Tax Funds. Capital projects should be tracked separately by project, contract, and funding restriction.

Financial Measure	Amount
Beginning fund balance	$1,810,455.74
Interfund resource — Gas Tax Funds	$166,541.42
Total available resources	$1,976,997.16
Capital project appropriations	$816,000.00
Projected ending fund balance	$1,160,997.16

Capital Project Schedule

Department / Project	Description	GL Code	Budget
Parks & Recreation	Parks, Trails, and Recreation Improvements	300-02-6750-06	$100,500.00
DYS Property	Parks, Trails, and Recreation Improvements	300-10-6750-06	$10,500.00
Public Works	Vehicle Purchases	300-03-6740-03	$45,000.00
Public Works	Road and Street Improvements	300-03-6770-06	$655,000.00
Library	Library Grounds and Park Improvements	300-08-6750-06	$5,000.00
	Total Capital Projects		**$816,000.00**

Program Highlights

- Road and street improvements: $655,000.00.
- Public Works vehicle purchase: $45,000.00.
- Parks, DYS-property trail, and Library grounds improvements are separately identified for project tracking.

Budget Administration and Controls

Legal Level of Control

Expenditures should be administered within the appropriations approved by the City Council. Transfers or amendments that exceed administrative authority should be presented to the Council for approval before the related expenditure is incurred.

Fund Accounting

General Fund, Gas Tax Fund, and Capital Improvement Fund activity should remain separately accounted for. Restricted Gas Tax resources may be used only for lawful transportation purposes. Interfund transfers should be recorded as other financing sources and uses in both affected funds.

Capital Project Control

Each approved capital project should be assigned a separate project, customer, class, or equivalent tracking value. Contracts, change orders, retainage, reimbursements, and funding restrictions should be reconciled before project closeout.

Purchasing and Contracting

All purchases and contracts must comply with applicable Alabama law, City policies, adopted procurement procedures, and available budget authority.

Revenue and Budget Monitoring

Actual collections and expenditures should be compared with budget projections throughout the fiscal year. Material variances should be reported promptly so operations or appropriations may be adjusted.

Financial Reporting

The City Clerk/Treasurer should provide periodic budget-to-actual reporting to the Mayor and City Council and maintain records sufficient to support the annual audit and public accountability.

Appendix: Source and Methodology Notes

Item	Methodology / Note
Fiscal year	October 1, 2026 through September 30, 2027.
General Fund revenue source	2026-08-17 - Income - Final(2).xlsx
General Fund expenditure sources	Ten department-level worksheets supplied for Administration, Parks and Recreation, Public Works, Inspections, Senior Center, Debt Service, City Council, Library, Public Safety, and Education.
Gas Tax source	2026-08-03 - Gas Tax Budget - Final.xlsx
Capital source	13 - Capital Budget - Final(2).xlsx
Consolidation	The $166,541.42 interfund transfer is eliminated from consolidated resources and uses.
Source normalization	The Inspections longevity-pay entry shown as “939..20” was treated as $939.20. Blank, space-filled, “NA,” and “CITY” entries were treated as nonappropriated placeholders.
Department totals	Calculated from detailed nonzero numeric GL-coded expenditure lines in each department-level source workbook.
Rounding	Tables display cents. Percentages may not total exactly 100 percent due to rounding.
Adoption status	This document is a final proposed budget book and remains subject to reconciliation, Council amendment, and formal adoption.

Certification and Adoption

Adopted by the City Council of the City of Clay, Alabama, on __________________, 2026, by Ordinance No. __________________.

______________________________ ______________________________

Jane Anderton, Mayor City Clerk/Treasurer

ATTEST: