City of Clay, Alabama
Finance Committee Meeting Agenda
City Hall Meeting Room - 2441 Old Springville Road
September 3, 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

Old Business

1. FC2026-09-01 - Proposed City Budget

New Business

Board Comments

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, Alabama
ITEM REPORT

To: Finance Committee

From:

Meeting Date: September 3, 2026

Item Name: FC2026-09-01 - Proposed City Budget

Summary:

Attachments:
1. 2026-09-03 - Agenda Packet

City of Clay, Alabama
City Council Meeting Agenda
City Hall Meeting Room - 2441 Old Springville Road
September 3, 2026 @ 6:00 PM

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

New Business

1. Budget Work Session

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

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

CITY OF CLAY, ALABAMA

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 road and street improvements, vehicles, parks, trails, senior-center improvements, and library grounds improvements.

The City's objective is to adopt a financially responsible budget that provides dependable public services 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

Table of Contents

Executive Summary and All-Funds Overview

The proposed General Fund budget provides $5,828,351.37 in projected revenue and $5,553,957.14 in planned expenditures, producing a projected operating surplus of $274,394.23. The Gas Tax Funds include $295,591.29 in current-year revenue and $1,137,475.47 in beginning fund balance. The Capital Improvement Fund includes $1,810,455.74 in beginning fund balance and $166,541.42 in resources transferred from the Gas Tax Funds.

Fund	Revenue / Resources	Budgeted Uses	Projected Change / Ending
General Fund	$5,828,351.37	$5,553,957.14	$274,394.23
Gas Tax Funds	$1,433,066.76	$307,222.95	$1,125,843.81
Capital Improvement Fund	$1,976,997.16	$880,500.00	$1,096,497.16

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

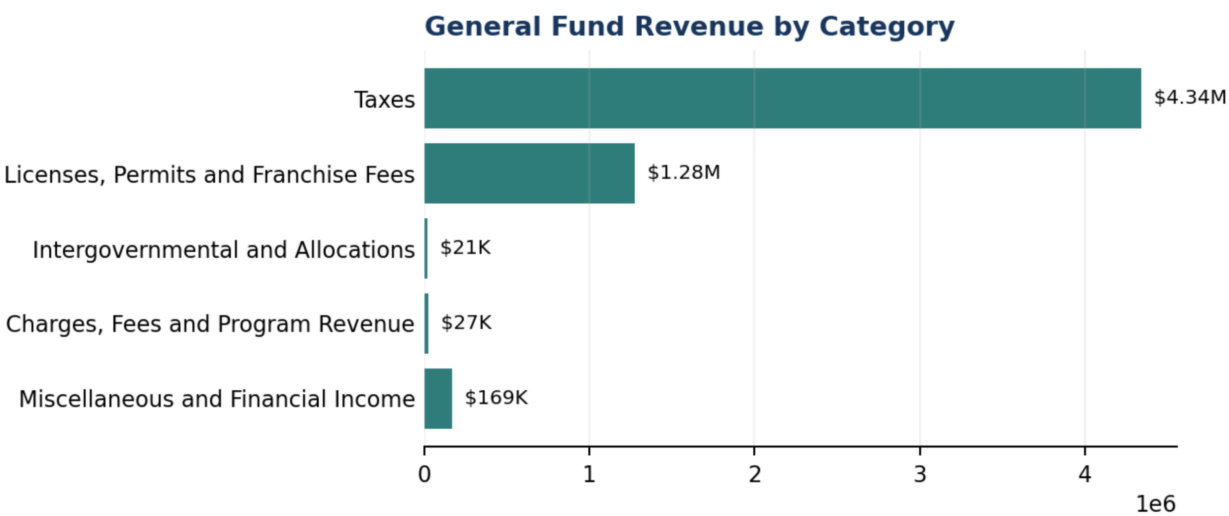
Consolidated Budget Measures

Consolidated Measure	Amount
Resources after interfund elimination	$9,071,873.87
Uses after interfund elimination	$6,575,138.67
Projected net resources / ending balances	$2,496,735.20

General Fund Revenue Overview

The General Fund is supported primarily by taxes, business licenses, building permits, franchise fees, program receipts, and financial income. The revenue schedule reconciles to the detailed line items included later in this book.

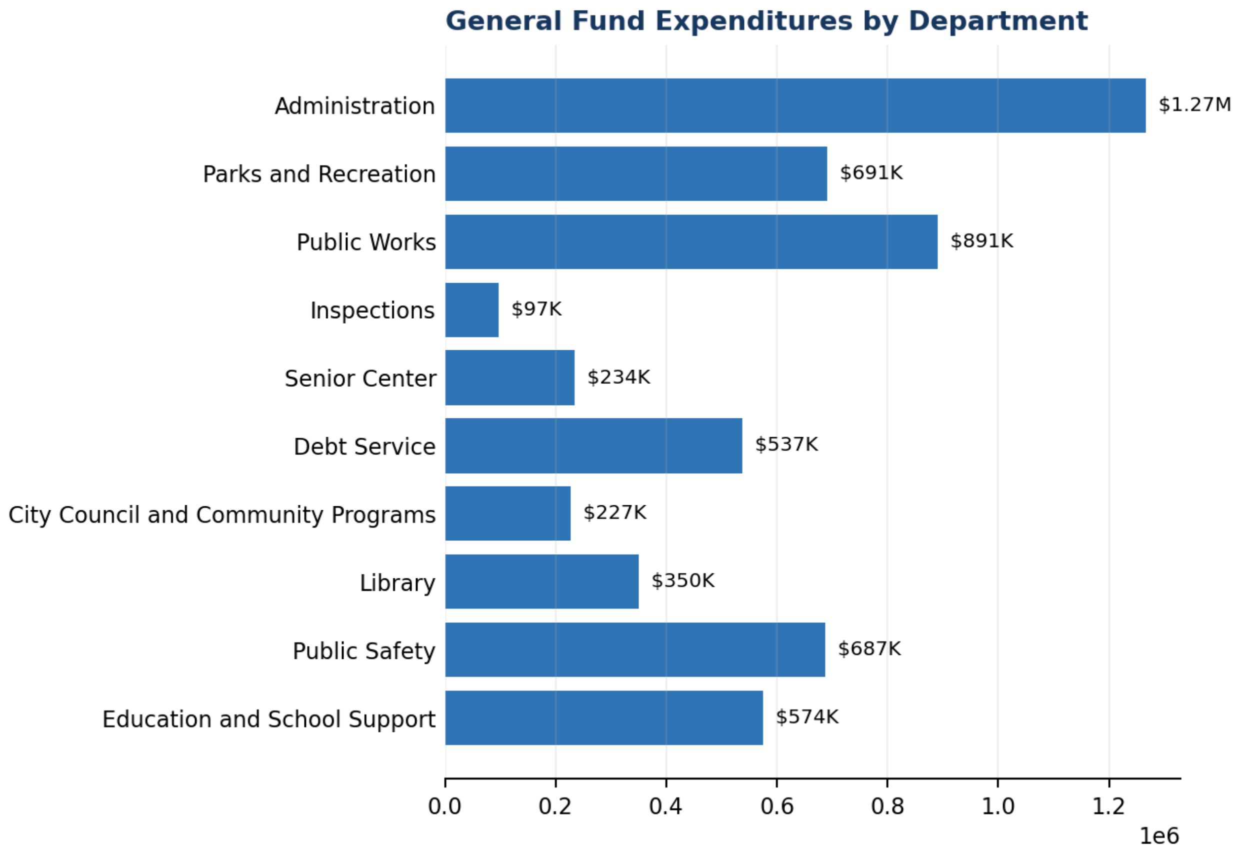
Revenue Category	Amount	Share
Taxes	$4,335,949.83	74.4%
Licenses, Permits and Franchise Fees	$1,276,480.50	21.9%
Miscellaneous and Financial Income	$168,791.18	2.9%
Charges, Fees and Program Revenue	$26,605.99	0.5%
Intergovernmental and Allocations	$20,523.87	0.4%
Total General Fund Revenue	**$5,828,351.37**	**100.0%**



General Fund Expenditure Overview

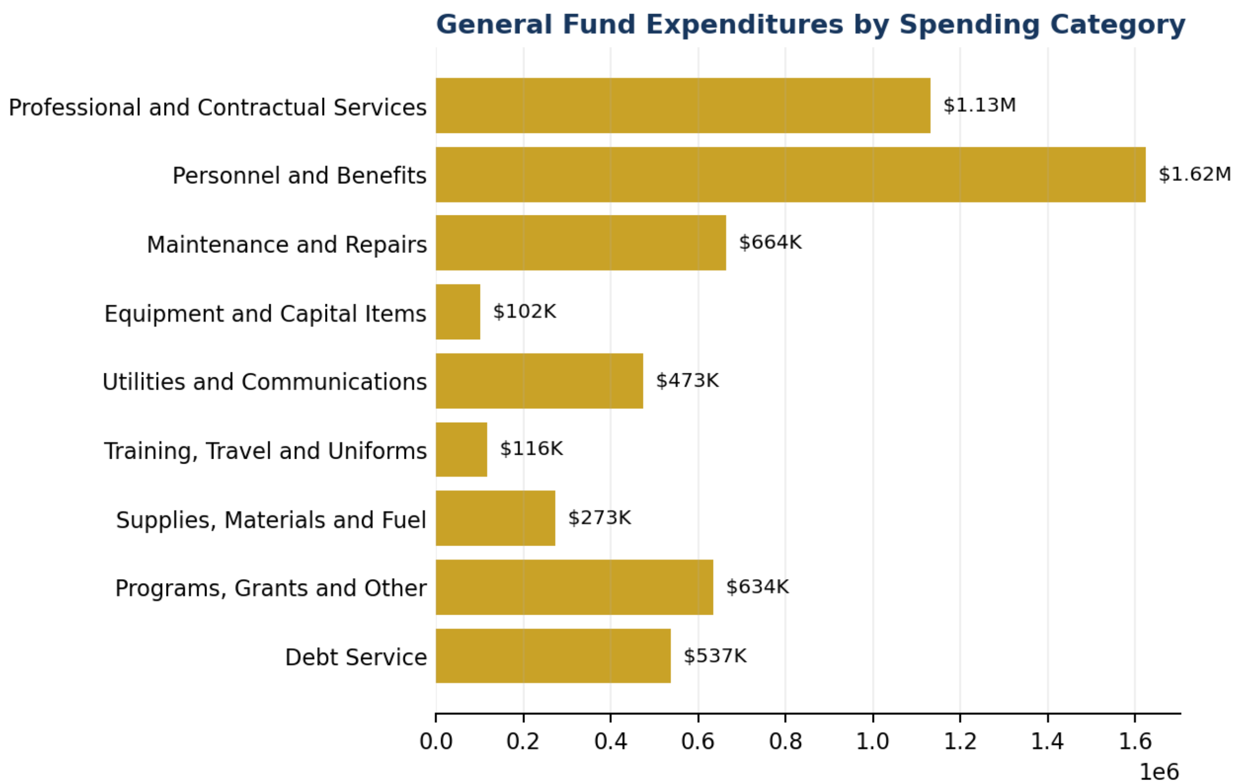
General Fund departmental totals are calculated from the detailed numeric line items in the submitted departmental workbooks, with the normalization notes identified in the appendix. This method provides a consistent City-wide schedule and avoids double counting workbook formulas or supporting schedules.

Department / Function	Amount	Share
Administration	$1,266,290.92	22.8%
Parks and Recreation	$691,326.63	12.4%
Public Works	$890,833.11	16.0%
Inspections	$97,089.14	1.7%
Senior Center	$233,508.39	4.2%
Debt Service	$537,000.00	9.7%
City Council and Community Programs	$226,911.82	4.1%
Library	$349,674.05	6.3%
Public Safety	$687,004.08	12.4%
Education and School Support	$574,319.00	10.3%
Total General Fund Expenditures	**$5,553,957.14**	**100.0%**


General Fund Expenditures by Department
Administration
Parks and Recreation
Public Works
Inspections
Senior Center
Debt Service
City Council and Community Programs
Library
Public Safety
Education and School Support
$1.27M
$691K
$891K
$97K
$234K
$537K
$227K
$350K
$687K
$574K
0.0
0.2
0.4
0.6
0.8
1.0
1.2
1e6

General Fund Expenditures by Spending Category

Spending Category	Amount	Share
Personnel and Benefits	$1,622,943.35	29.2%
Professional and Contractual Services	$1,131,287.94	20.4%
Maintenance and Repairs	$663,858.01	12.0%
Programs, Grants and Other	$634,142.00	11.4%
Debt Service	$537,000.00	9.7%
Utilities and Communications	$473,193.31	8.5%
Supplies, Materials and Fuel	$272,819.53	4.9%
Training, Travel and Uniforms	$116,333.00	2.1%
Equipment and Capital Items	$102,380.00	1.8%
Total General Fund Expenditures	**$5,553,957.14**	**100.0%**



PROJECTED OPERATING RESULT Projected General Fund operating surplus: $274,394.23 (4.7% 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 (22.8% of General Fund expenditures).

Budget Highlights

- Payroll - Base: $258,315.20
- Car Tags: $225,000.00
- Professional Services: $144,000.00

Spending by Category

Category	Amount	Share
Professional and Contractual Services	$548,241.65	43.3%
Personnel and Benefits	$411,173.27	32.5%
Maintenance and Repairs	$105,000.00	8.3%
Equipment and Capital Items	$85,000.00	6.7%
Utilities and Communications	$72,600.00	5.7%
Training, Travel and Uniforms	$22,276.00	1.8%
Supplies, Materials and Fuel	$22,000.00	1.7%
Total	**$1,266,290.92**	**100.0%**

Line-Item Detail

GL Code	Description	Budget
100-01-6012-00	Payroll - Base	$258,315.20
100-01-6012-01	COLA	$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

GL Code	Description	Budget
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
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

GL Code	Description	Budget
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 (12.4% of General Fund expenditures).

Budget Highlights

- Repair & Maintenance - Buildings: $240,011.00
- Payroll - Base: $137,337.20
- Utilities - Power - Baseball Fields: $29,000.00

Spending by Category

Category	Amount	Share
Maintenance and Repairs	$247,711.00	35.8%
Personnel and Benefits	$203,497.63	29.4%
Utilities and Communications	$146,722.00	21.2%
Supplies, Materials and Fuel	$50,343.00	7.3%
Training, Travel and Uniforms	$33,000.00	4.8%
Professional and Contractual Services	$10,053.00	1.5%
Total	**$691,326.63**	**100.0%**

Line-Item Detail

GL Code	Description	Budget
100-02-6012-00	Payroll - Base	$137,337.20
100-02-6012-01	COLA	$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

GL Code	Description	Budget
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
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

GL Code	Description	Budget
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 (16.0% of General Fund expenditures).

Budget Highlights

- Payroll - Base: $301,412.00
- Condemnation Expenses: $100,000.00
- Repair & Maintenance - Equipment: $96,587.00

Spending by Category

Category	Amount	Share
Personnel and Benefits	$488,683.94	54.9%
Maintenance and Repairs	$174,094.31	19.5%
Supplies, Materials and Fuel	$155,676.53	17.5%
Professional and Contractual Services	$41,100.00	4.6%
Equipment and Capital Items	$12,880.00	1.4%
Utilities and Communications	$12,216.33	1.4%
Training, Travel and Uniforms	$6,182.00	0.7%
Total	**$890,833.11**	**100.0%**

Line-Item Detail

GL Code	Description	Budget
100-03-6012-00	Payroll - Base	$301,412.00
100-03-6012-01	COLA	$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

GL Code	Description	Budget
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
100-03-6230-00	Condemnation Expenses	$100,000.00
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 - Fertilizer / Herbicide / Pesticides	$2,500.00
100-03-6262-00	Supplies - Pesticides	$850.00
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
100-03-6369-00	Rental - Equipment	$5,000.00

GL Code	Description	Budget
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 operating supplies. Proposed appropriation: $97,089.14 (1.7% of General Fund expenditures).

Budget Highlights

- Payroll - Base: $48,838.40
- Education & Training Fees: $5,000.00
- Payroll - Overtime: $4,883.64

Spending by Category

Category	Amount	Share
Personnel and Benefits	$67,701.14	69.7%
Supplies, Materials and Fuel	$9,000.00	9.3%
Maintenance and Repairs	$8,588.00	8.8%
Training, Travel and Uniforms	$7,500.00	7.7%
Utilities and Communications	$3,300.00	3.4%
Equipment and Capital Items	$1,000.00	1.0%
Total	**$97,089.14**	**100.0%**

Line-Item Detail

GL Code	Description	Budget
100-04-6012-00	Payroll - Base	$48,838.40
100-04-6012-01	COLA	$1,465.15
100-04-6012-03	Payroll - Longevity Pay	$939.20
100-04-6012-04	Merit	$2,441.92
100-04-6015-00	Payroll - Overtime	$4,883.64
100-04-6030-00	Retirement Expense	$3,418.69
100-04-6040-01	SSA	$3,047.98
100-04-6040-03	FUTA	$42.00
100-04-6040-04	Medicare	$708.16
100-04-6040-04	SUTA	$216.00

GL Code	Description	Budget
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
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: $233,508.39 (4.2% of General Fund expenditures).

Budget Highlights

- Payroll - Base: $95,388.80
- Nutrition Program: $25,000.00
- Insurance - Employee Health: $17,608.80

Spending by Category

Category	Amount	Share
Personnel and Benefits	$144,290.79	61.8%
Maintenance and Repairs	$29,391.70	12.6%
Programs, Grants and Other	$25,000.00	10.7%
Supplies, Materials and Fuel	$16,000.00	6.9%
Utilities and Communications	$14,450.90	6.2%
Training, Travel and Uniforms	$4,375.00	1.9%
Total	**$233,508.39**	**100.0%**

Line-Item Detail

GL Code	Description	Budget
100-05-6012-00	Payroll - Base	$95,388.80
100-05-6012-02	Merit	$4,769.44
100-05-6012-05	Payroll - Longevity Pay	$1,834.40
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
100-05-6020-04	SUTA	$432.00
100-05-6020-05	FUTA	$84.00
100-05-6040-00	Insurance - Employee Health	$17,608.80
100-05-6050-00	Retirement Expense	$6,677.22

GL Code	Description	Budget
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
100-05-6085-05	Education & Training Fees	$1,000.00
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
100-05-6261-05	Supplies - Program Activities	$8,000.00
100-05-6280-00	Fuel - Gasoline	$1,000.00
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		**$233,508.39**

Debt Service

The Debt Service budget provides resources for scheduled principal, interest, warrant, and related fiscal-agent obligations. Proposed appropriation: $537,000.00 (9.7% of General Fund expenditures).

Budget Highlights

- Principal - AM Fund: $280,000.00
- City Hall GO Warrant (City Hall Yearly Payment): $155,000.00
- Interest Expense: $95,000.00

Spending by Category

Category	Amount	Share
Debt Service	$537,000.00	100.0%
Total	**$537,000.00**	**100.0%**

Line-Item Detail

GL Code	Description	Budget
82310	Fees Paid	$7,000.00
82315	Interest Expense	$95,000.00
82320	Principal - AM Fund	$280,000.00
82330	City Hall GO Warrant (City Hall Yearly Payment)	$155,000.00
Total — Debt Service		**$537,000.00**

City Council and Community Programs

The City Council and Community Programs budget supports the legislative operations of the City Council, member education and travel, community programs, and authorized outside-agency support. Proposed appropriation: $226,911.82 (4.1% of General Fund expenditures).

Budget Highlights

- Community Programs: $84,500.00
- Payroll - Base: $55,200.00
- Education & Training Fees: $25,000.00

Spending by Category

Category	Amount	Share
Programs, Grants and Other	$84,500.00	37.2%
Personnel and Benefits	$56,818.53	25.0%
Training, Travel and Uniforms	$42,500.00	18.7%
Professional and Contractual Services	$33,893.29	14.9%
Supplies, Materials and Fuel	$4,000.00	1.8%
Maintenance and Repairs	$2,500.00	1.1%
Equipment and Capital Items	$1,500.00	0.7%
Utilities and Communications	$1,200.00	0.5%
Total	**$226,911.82**	**100.0%**

Line-Item Detail

GL Code	Description	Budget
100-07-0000-00	BREMSS	$1,764.25
100-07-0000-00	ClasTran	$3,900.00
100-07-0000-00	Fire Inspector - CPFD	$22,979.04
100-07-6012-00	Payroll - Base	$55,200.00
100-07-6020-01	SSA	$518.91
100-07-6020-02	Medicare	$991.39
100-07-6020-03	FUTA	$14.04
100-07-6020-04	SUTA	$94.19

GL Code	Description	Budget
100-07-6085-00	Education & Training Fees	$25,000.00
100-07-6086-00	Travel	$17,500.00
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
100-07-6420-00	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		**$226,911.82**

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 (6.3% of General Fund expenditures).

Budget Highlights

- Payroll - Base: $152,677.20
- Insurance - Employee Health: $44,022.00
- Maintenance Contracts - Equipment: $30,000.00

Spending by Category

Category	Amount	Share
Personnel and Benefits	$250,778.05	71.7%
Maintenance and Repairs	$38,600.00	11.0%
Utilities and Communications	$33,700.00	9.6%
Supplies, Materials and Fuel	$15,800.00	4.5%
Programs, Grants and Other	$8,296.00	2.4%
Equipment and Capital Items	$2,000.00	0.6%
Training, Travel and Uniforms	$500.00	0.1%
Total	**$349,674.05**	**100.0%**

Line-Item Detail

GL Code	Description	Budget
100-08-6012-00	Payroll - Base	$152,677.20
100-08-6012-01	COLA	$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
100-08-6020-04	SUTA	$984.88
100-08-6020-08	FUTA	$194.86

GL Code	Description	Budget
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
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 (12.4% of General Fund expenditures).

Budget Highlights

- Sherriff Department Contract: $380,000.00
- Power - Street Lights / Cameras / Security: $189,004.08
- Center Point Fire Department: $100,000.00

Spending by Category

Category	Amount	Share
Professional and Contractual Services	$498,000.00	72.5%
Utilities and Communications	$189,004.08	27.5%
Total	**$687,004.08**	**100.0%**

Line-Item Detail

GL Code	Description	Budget
100-09-6115-00	Power - Street Lights / Cameras / Security	$189,004.08
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
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, band, grounds-maintenance, and reserve appropriations. Proposed appropriation: $574,319.00 (10.3% of General Fund expenditures).

Budget Highlights

- Clay Elementary: $80,000.00
- Clay-Chalkville High School: $80,000.00
- Clay-Chalkville Middle School: $80,000.00

Spending by Category

Category	Amount	Share
Programs, Grants and Other	$516,346.00	89.9%
Maintenance and Repairs	$57,973.00	10.1%
Total	**$574,319.00**	**100.0%**

Line-Item Detail

GL Code	Description	Budget
100-11-6450-00	Maintenance - Grounds	$57,973.00
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

GL Code	Description	Budget
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
100-11-XXXX-00	Reserve (10% of Advaloreum Tax)	$57,765.73
Total — Education and School Support		**$574,319.00**

General Fund Revenue Detail

The following schedule lists each nonzero projected General Fund revenue source. Accounts with a proposed amount of zero 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
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
Total Current-Year Revenue		**$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

GL Code	Use	Budget
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 Gas Tax 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	$880,500.00
Projected ending fund balance	$1,096,497.16

Capital Project Schedule

Department / Project	GL Code	Budget
Parks & Recreation — Parks, Trails, and Recreation Improvements	300-02-6750-06	$10,500.00
DYS Property — Parks, Trails, and Recreation Improvements	300-10-6750-06	$100,000.00
Public Works — Vehicle Purchases	300-03-6740-03	$45,000.00
Public Works — Road and Street Improvements	300-03-6770-06	$655,000.00
Senior Center — Building Improvements	300-05-6730-01	$65,000.00
Library — Library Grounds and Park Improvements	300-08-6750-06	$5,000.00
Total Capital Projects		**$880,500.00**

Program Highlights

- Road and Street Improvements (Public Works): $655,000.00
- Parks, Trails, and Recreation Improvements (DYS Property): $100,000.00
- Building Improvements (Senior Center): $65,000.00
- Vehicle Purchases (Public Works): $45,000.00
- Parks, Trails, and Recreation Improvements (Parks & Recreation): $10,500.00
- Library Grounds and Park Improvements (Library): $5,000.00

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 that 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(5).xlsx. Nonzero revenue lines reconcile to $5,828,351.37.
General Fund expenditure sources	The ten submitted departmental workbooks. Numeric detail lines, together with the specific normalizations below, reconcile to $5,553,957.14.
Gas Tax source	2026-08-03 - Gas Tax - Final - 2026-08-26.xlsx. Total uses of $307,222.95 include the $166,541.42 transfer to the Capital Improvement Fund.
Capital source	13 - Capital Budget - Final 2026-08-26.xlsx. Available resources include $1,810,455.74 in beginning fund balance and $166,541.42 from the Gas Tax Funds.
Consolidation	The $166,541.42 interfund transfer is eliminated from consolidated resources and uses to avoid double counting.

Item	Methodology / Note
Nonnumeric entries	Blank, space-filled, “NA,” “CITY,” and other nonnumeric amount cells are treated as zero and omitted from detailed schedules.
Inspections normalization	The longevity-pay entry shown as “939..20” is interpreted as $939.20 based on the amount’s apparent formatting and the corresponding prior schedule.
Council outside agencies	The formula in the Council main sheet is replaced by the supporting Outside Agencies schedule: Center Point Fire District fire inspection, BREMSS, and ClasTran, totaling $28,643.29.
Public Works supporting note	The un-coded “Additional Part Time” amount shown below the worksheet total is not included because it falls outside the worksheet’s stated total range and has no assigned GL code.
Rounding	Totals are presented to the nearest cent. Percentages may not total precisely due to rounding.

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