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 provides a clear statement of the City of Clay'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 maintains essential municipal services; supports public safety, streets, drainage, facilities, recreation, library and senior services; and provides direct financial support to schools serving the Clay community. The budget also includes a transfer from General Fund reserves dedicated to retiring outstanding debt.

The Gas Tax Funds provide dedicated resources for lawful transportation purposes. The Capital Improvement Fund separately identifies major projects, including road and street improvements, vehicles, parks and trails, senior-center improvements, and library grounds improvements.

The City will monitor collections and expenditures throughout the fiscal year and present material 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 $8,428,351.37 in projected resources and $7,707,203.40 in appropriations, producing a projected margin of $721,147.97. Gas Tax resources total $1,433,066.76, and Capital Improvement Fund resources total $1,976,997.16.

Fund	Revenue / Resources	Budgeted Uses	Projected Change / Ending
General Fund	$8,428,351.37	$7,707,203.40	$721,147.97
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

Consolidated Budget Measures

The $166,541.42 transfer from the Gas Tax Funds to the Capital Improvement Fund is eliminated from the consolidated measures below to prevent double counting.

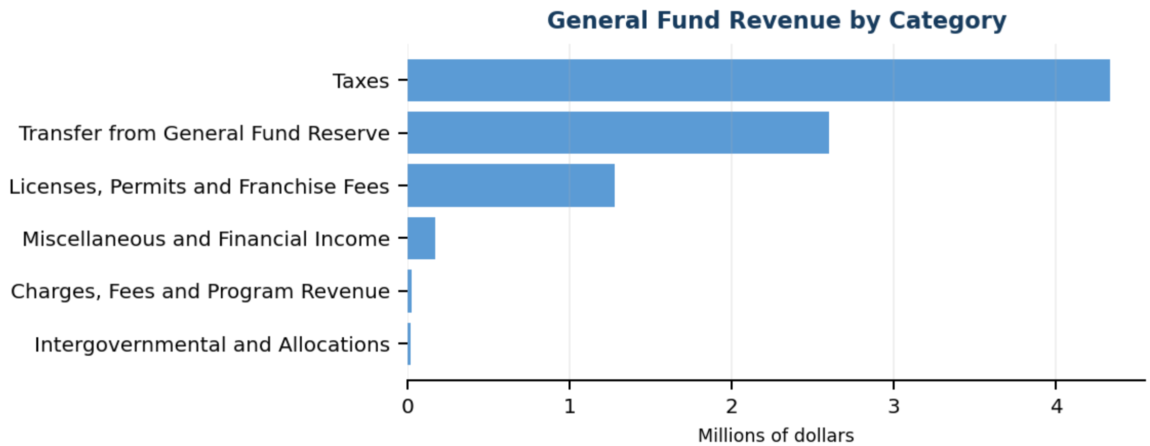
Consolidated Measure	Amount
Resources after interfund elimination	$11,671,873.87
Uses after interfund elimination	$8,728,384.93
Projected net resources / ending balances	$2,943,488.94

General Fund

Revenue Overview

General Fund resources include taxes, licenses, permits, franchise fees, program receipts, financial income, and a transfer from General Fund reserves for debt retirement.

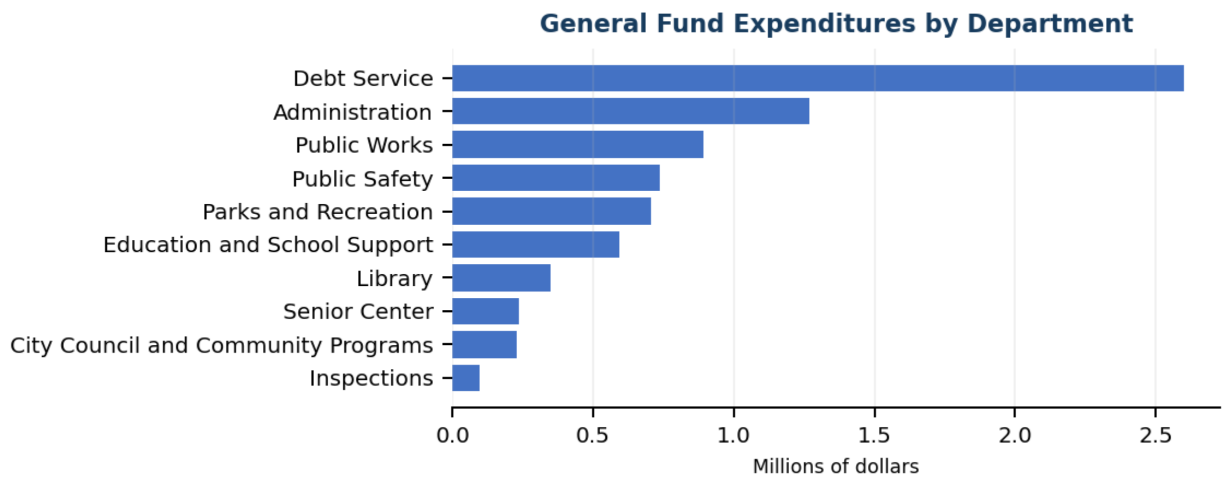
Revenue Category	Amount	Share
Taxes	$4,335,949.83	51.4%
Licenses, Permits and Franchise Fees	$1,276,480.50	15.1%
Miscellaneous and Financial Income	$168,791.18	2.0%
Charges, Fees and Program Revenue	$26,605.99	0.3%
Intergovernmental and Allocations	$20,523.87	0.2%
Transfer from General Fund Reserve	$2,600,000.00	30.8%
Total General Fund Revenue	**$8,428,351.37**	**100.0%**



Expenditure Overview

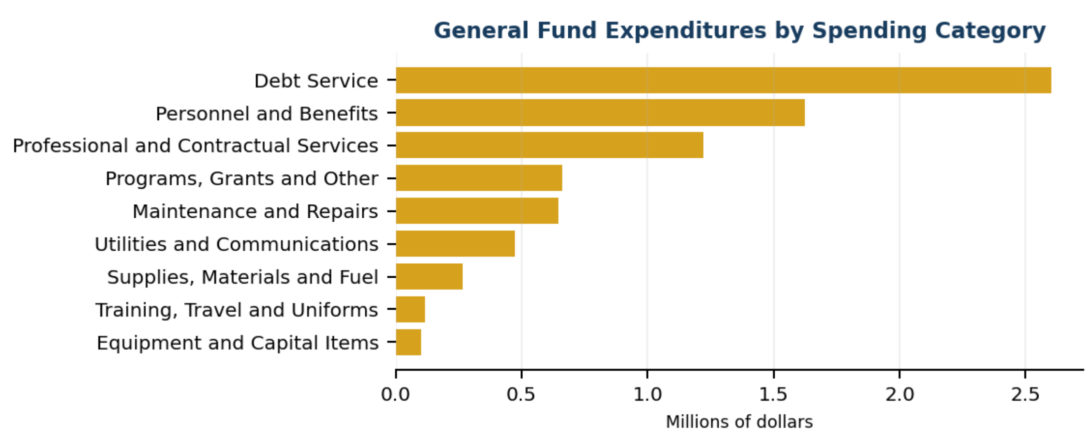
The departmental totals below reconcile to the detailed schedules in this book. Each department begins on a new page, and its narrative, summaries, and complete line-item detail then flow continuously.

Department / Function	Amount	Share
Administration	$1,270,509.92	16.5%
Parks and Recreation	$706,326.63	9.2%
Public Works	$890,833.11	11.6%
Inspections	$97,089.14	1.3%
Senior Center	$234,535.65	3.0%
Debt Service	$2,600,000.00	33.7%
City Council and Community Programs	$226,911.82	2.9%
Library	$349,674.05	4.5%
Public Safety	$737,004.08	9.6%
Education and School Support	$594,319.00	7.7%
Total General Fund Expenditures	**$7,707,203.40**	**100.0%**



Expenditures by Spending Category

Spending Category	Amount	Share
Personnel and Benefits	$1,623,970.61	21.1%
Professional and Contractual Services	$1,219,706.94	15.8%
Maintenance and Repairs	$644,658.01	8.4%
Programs, Grants and Other	$660,142.00	8.6%
Debt Service	$2,600,000.00	33.7%
Utilities and Communications	$473,193.31	6.1%
Supplies, Materials and Fuel	$266,819.53	3.5%
Training, Travel and Uniforms	$116,333.00	1.5%
Equipment and Capital Items	$102,380.00	1.3%
Total General Fund Expenditures	**$7,707,203.40**	**100.0%**



PROJECTED GENERAL FUND MARGIN $721,147.97 (8.6% of projected resources).

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

GL Code	Revenue Source	Proposed
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
100-00-4970-00	Transfer from GF Reserve	$2,600,000.00
TOTAL		**$8,428,351.37**

Source: 2026-08-17 - Income - 2026-09-03(1).xlsx

Administration

The Administration budget supports the City's central financial, licensing, technology, legal, insurance, and general administrative responsibilities. Proposed appropriation: $1,270,509.92 (16.5% 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	$552,460.65	43.5%
Personnel and Benefits	$411,173.27	32.4%
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	**$1,270,509.92**	**100.0%**

Complete 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
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	$41,219.00
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

GL Code	Description	Budget
100-01-6600-00	Car Tags	$225,000.00
100-01-6611-00	Bank / Credit Card Service Charges	$500.00
	Total - Administration	**$1,270,509.92**

Source: 01 - Administration - Final - 2026-08-25(6).xlsx

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: $706,326.63 (9.2% 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	$262,711.00	37.2%
Personnel and Benefits	$203,497.63	28.8%
Utilities and Communications	$146,722.00	20.8%
Supplies, Materials and Fuel	$50,343.00	7.1%
Training, Travel and Uniforms	$33,000.00	4.7%
Professional and Contractual Services	$10,053.00	1.4%
Total	**$706,326.63**	**100.0%**

Complete 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
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
100-02-6345-00	Contract Services	$6,353.00

GL Code	Description	Budget
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
100-02-6450-01	Repair & Maintenance - Grounds	$15,000.00
100-02-6460-00	Maintenance - Technology	$1,000.00
	Total - Parks and Recreation	**$706,326.63**

Source: 2026-08-25 - Parks and Recreation Budget -2026-09-03(1).xlsx

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 (11.6% 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%**

Complete 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
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	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

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**

Source: 03-Public Works - Proposed Budget Final(10).xlsx

Inspections

The Inspections budget supports building and trade inspections, code administration, permitting, staff training, field operations, and related technology and facility needs. Proposed appropriation: $97,089.14 (1.3% 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%**

Complete 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
100-04-6040-00	Insurance - Employee Health	$0.00
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**

Source: 04- Inspections(3).xlsx

Senior Center

The Senior Center budget supports senior programming, nutrition services, staffing, utilities, transportation-related costs, technology, and facility maintenance. Proposed appropriation: $234,535.65 (3.0% 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	$145,318.05	62.0%
Maintenance and Repairs	$29,391.70	12.5%
Programs, Grants and Other	$25,000.00	10.7%
Supplies, Materials and Fuel	$16,000.00	6.8%
Utilities and Communications	$14,450.90	6.2%
Training, Travel and Uniforms	$4,375.00	1.9%
Total	**$234,535.65**	**100.0%**

Complete Line-Item Detail

GL Code	Description	Budget
100-05-6012-00	Payroll - Base	$95,388.80
100-05-6012-01	COLA	$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
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**

Source: 2026-07-02 - Senior Center Budget -2026-09-03(1).xlsx

Debt Service

The Debt Service budget provides a one-time appropriation to retire outstanding debt using a transfer from General Fund reserves. Proposed appropriation: $2,600,000.00 (33.7% of General Fund expenditures).

Budget Highlights

- 82300 - Debt Service - Other - Retire Debt: $2,600,000.00

Spending by Category

Category	Amount	Share
Debt Service	$2,600,000.00	100.0%
Total	**$2,600,000.00**	**100.0%**

Complete Line-Item Detail

GL Code	Description	Budget
82300 - Debt Service - Other - Retire Debt		$2,600,000.00
	Total - Debt Service	**$2,600,000.00**

Source: 06 - Debt Service - Final - 2026-09-03(1).xlsx

City Council and Community Programs

The City Council and Community Programs budget supports legislative operations, member education and travel, community programs, and authorized outside-agency support. Proposed appropriation: $226,911.82 (2.9% 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%**

Complete Line-Item Detail

GL Code	Description	Budget
100-07-0000-00	Fire Inspector - CPFD	$22,979.04
100-07-0000-00	BREMSS	$1,764.25
100-07-0000-00	ClasTran	$3,900.00
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
100-07-6085-00	Education & Training Fees	$25,000.00
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	$17,500.00
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**

Source: 07 - Council - Final - 2026-08-31(1).xlsx

Library

The Library budget supports staffing, collections, public programming, technology, furniture, supplies, system costs, and facility maintenance. Proposed appropriation: $349,674.05 (4.5% 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%
Professional and Contractual Services	$34,200.00	9.8%
Utilities and Communications	$33,700.00	9.6%
Programs, Grants and Other	$14,296.00	4.1%
Supplies, Materials and Fuel	$9,800.00	2.8%
Maintenance and Repairs	$4,400.00	1.3%
Equipment and Capital Items	$2,000.00	0.6%
Training, Travel and Uniforms	$500.00	0.1%
Total	**$349,674.05**	**100.0%**

Complete 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
100-08-6020-08	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
100-08-6050-00	Insurance - Employee Other	$0.00
100-08-6070-00	Employment Physicals / Background Checks	$200.00
100-08-6082-00	Uniforms & Accessories	$0.00
100-08-6086-00	Travel Expenses	$500.00
100-08-6090-00	Tuition Reimbursement	$0.00
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**

Source: 08 - Library - Final(8).xlsx

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: $737,004.08 (9.6% of General Fund expenditures).

Budget Highlights

- Sherriff Department Contract: $380,000.00
- Power - Street Lights / Cameras / Security: $189,004.08
- Center Point Fire Department: $150,000.00

Spending by Category

Category	Amount	Share
Professional and Contractual Services	$548,000.00	74.4%
Utilities and Communications	$189,004.08	25.6%
Total	**$737,004.08**	**100.0%**

Complete 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	$150,000.00
100-09-6403-00	Animal Control	$18,000.00
100-09-6115-00	Power - Street Lights / Cameras / Security	$189,004.08
	Total - Public Safety	**$737,004.08**

Source: 09 - Public Safety - 2026-09-03(1).xlsx

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: $594,319.00 (7.7% 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	$536,346.00	90.2%
Maintenance and Repairs	$57,973.00	9.8%
Total	**$594,319.00**	**100.0%**

Complete 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	$24,000.00
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
100-11-6450-00	Maintenance - Grounds	$57,973.00
100-11-XXXX-00	Reserve (10% of Advaloreum Tax)	$57,765.73
	Total - Education and School Support	**$594,319.00**

Source: 11 - Education - Final - 2026-09-03(1).xlsx

Gas Tax Funds Budget

The Gas Tax Funds account for legally restricted transportation revenues and related uses, including street lighting, paving, drainage, signs, roadway maintenance, and the transfer to the Capital Improvement Fund.

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
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**

Source: 2026-08-03 - Gas Tax - Final - 2026-08-26(4).xlsx

Capital Improvement Fund Budget

The Capital Improvement Fund accounts for major, nonroutine projects and equipment purchases. Projects should be tracked separately by contract, funding source, and applicable 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

Source: 13 - Capital Budget - Final 2026-08-25 - 3(2).xlsx

Budget Administration and Controls

Legal Level of Control

Expenditures should be administered within appropriations approved by the City Council. Amendments exceeding administrative authority should be presented to the Council before the related expenditure is incurred.

Fund Accounting

General Fund, Gas Tax Fund, and Capital Improvement Fund activity should remain separately accounted for. Restricted resources may be used only for lawful purposes, and interfund transfers should be recorded in both affected funds.

Capital Project Control

Each capital project should be separately tracked. Reconcile contracts, change orders, retainage, reimbursements, and funding restrictions before project closeout.

Purchasing and Contracting

Purchases and contracts must comply with Alabama law, City policy, adopted procurement procedures, and available budget authority.

Revenue and Budget Monitoring

Actual collections and expenditures should be compared with the budget throughout the fiscal year. Material variances should be reported promptly.

Financial Reporting

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