

**OXFORD MAYOR AND COUNCIL  
PUBLIC HEARING  
MONDAY, May 15, 2023  
6:00 PM CITY HALL  
110 W. Clark Street, Oxford, Georgia  
A G E N D A**

**Public Hearing for the FY 2024 Budget**

This Public Hearing on the FY2024 Budget is scheduled for Monday, May 15, 2023, at 6:00 p.m. During this meeting, the Mayor and Council will receive both written and oral comments about the FY 2024 Annual Operating and Special Revenue Budgets and the Five-Year Capital Improvement Plan for the City of Oxford. Copies of the budget documents are available in the office of the City Clerk at City Hall for public inspection.

The City Council will review the proposed Budgets during its meeting after the Public Hearing on May 15, 2023. The Council is scheduled to adopt the Budgets at its regular meeting on Monday, June 5th at 7:00 p.m. All meetings are planned to be held at the Oxford City Hall 110 West Clark Street, Oxford Georgia.

1. Call to Order, Mayor David S. Eady – \*Review of the Budget Ad
2. \*Review of the FY 2024 Operating Budget
  - a. \*Operational Budget Highlights
  - b. \*Salary Calculations
  - c. \*Solid Waste Rate Analysis
3. \*Review of the FY 2024 Capital Budget
  - a. \*Capital Improvement Plan
4. \*Review of the FY 2024 Special Revenue Funds
5. Questions/Public Comment
6. Adjourn.

**CITY OF OXFORD  
PUBLIC HEARING  
FY2024 BUDGET REVIEW  
AND ADOPTION**

A Public Hearing on the FY2024 Budget is scheduled for Monday, May 15, 2023, at 6:00 p.m. At this meeting, the Mayor and Council will receive both written and oral comments about the FY 2024 Annual Operating and Special Revenue Budgets and the Five-Year Capital Improvement Plan for the City of Oxford. Copies of the budget documents are available in the office of the City Clerk at City Hall for public inspection.

The City Council will review the proposed Budgets during its meeting after the Public Hearing on May 15, 2023. The Council is scheduled to adopt the Budgets at its regular meeting on Monday, June 5<sup>th</sup> at 7:00 p.m. All meetings are planned to be held at the Oxford City Hall 110 West Clark Street, Oxford Georgia.

Marcia Brooks  
City Clerk/Treasurer

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend	Comments
<b>GENERAL FUND - REVENUE</b>									
1	100-0000-3110000-000	General Property Taxes		-1,923					
2	100-0000-311100-000	Real Property Tax-Current Yr.	130,000	123,184	135,000	158,864	158,864	170,000	Reflects growth in property tax digest.
3	100-0000-311200-000	Property Tax - Prior Year	3,000	6,256	3,000	4,591	4,591	4,021	
4	100-0000-311310-000	Motor Vehicle Adv.	2,500	2,770	2,500	1,725	2,299	1,500	FY19 = \$20,414; FY20 = \$20,650 ?
5	100-0000-311315-000	Motor Vehicle TAVT	65,000	230,313	170,000	138,744	184,993	180,000	
6	100-0000-311316-000	AAVT Alternative		316					
7	100-0000-311340-000	Intangible Tax	4,000	9,128	7,000	3,479	4,639	4,853	
8	100-0000-311600-000	Real Estate Transfer	1,500	4,640	2,000	872	1,162	1,122	
9	100-0000-311710-000	Electric Franchise Tax	2,000	2,241	2,200	2,530	2,530	2,530	
10	100-0000-311730-000	Gas Franchise Tax	14,000	17,653	14,000	13,983	13,983	11,580	
11	100-0000-311750-000	TV Cable Franchise Tax	30,000	37,375	35,000	26,798	26,798	30,000	
12	100-0000-311760-000	Telephone Franchise Tax	5,000	4,985	6,000	4,440	4,440	4,440	
13	100-0000-313100-000	LOST Sales & Use Tax	425,000	596,280	562,000	436,745	582,326	580,000	
14	100-0000-316100-000	General Occupational Tax	11,500	11,985	11,000	11,144	11,144	11,000	Business License payments.
15	100-0000-316200-000	Insurance Premium Tax	175,000	176,167	170,000	186,420	186,420	180,000	One check per year, based on population.
16	100-0000-319000-000	Penalty/Interest on Del Taxes	1,000	445	1,000	832	1,000	1,000	
17	100-0000-321200-000	General Building Permits	10,000	4,241	5,000	6,345	7,000	10,000	
18	100-0000-322901-000	Misc. Income	1,000	68	500	70	250	250	
19	100-0000-331210-000	Direct Federal Grants		2,153					
20	100-0000-334200-000	State Grants		438,041					
21	100-0000-335800-000	Intergovernmental Revenues	25,000	27,769	25,000	28,352	28,352	28,500	LMIG. This check already came in.
22	100-0000-341400-000	Printing/Duplicating Service	200	124	100	86	100	100	
23	100-0000-341910-000	Election Qualifying Fees	850	432	0			750	
24	100-0000-349100-000	Cemetery Fees	2,000	8,250	5,000	(4,400)	5,000	5,000	
25	100-0000-349300-000	Bad Check Fees	500	240	500	310	500	500	
26	100-0000-351000-000	Fines & Forfeitures	85,000	66,187	75,000	63,261	84,349	75,000	
27	100-0000-361000-000	Interest Revenues	5,000	5,017	5,000	39,437	52,583	50,000	Reflects an increase in interest rates.
28	100-0000-371000-000	Contributions from Private Sources	0	2,000	500	0	2,000	2,000	most commonly comes from film donations. Query
29	100-0000-371000-002	July 4th Donations				250	1,000		
30	100-0000-381000-000	Rents and Royalties	3,000	5,225	5,000	6,625	8,833	12,000	
31	100-0000-381001-000	Lease Agreement Income	31,710	33,507	31,710	0	33,507	33,507	810 Whatcoat Building Lease - Oxford College.
32	100-0000-381002-000	Lease - Verizon	28,007	23,229	28,000	21,931	29,242	30,703	Water Tower Antenna - Verizon Wireless.
33	100-0000-381003-000	Interest - Whatcoat Building Lease		5,766			5,760	5,760	
34	100-0000-381004-000	Interest - Verizon Lease		19,472			19,470	19,470	
35	100-0000-389000-000	Misc. Revenue		4,360	500	1,999	2,000	2,000	
36	100-0000-389000-001	Insurance Credits		702					
37	100-0000-389000-002	Refunds		not budgeted					
38	100-0000-389000-003	Book Sales		0					
39	100-0000-392300-000	Proceeds-Dispose of Assets	1,000	0					
40	100-4200-392000-000	Proceeds-Dispose of Assets		2,021					
41	100-3200-383000-000	Insurance Claim Reimbursement				3,095			
		<b>REVENUES TOTAL</b>	\$1,062,767	\$1,870,618	\$1,302,510	\$1,158,527	\$1,465,135	\$1,457,586	

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend	Comments
<b>GENERAL FUND - EXPENDITURES</b>									
<b>CITY COUNCIL</b>									
1	100.1100.511100.000	Regular Employees	34,800	30,000	30,000	22,220	29,627	34,800	
2	100.1100.512200.000	Social Security (FICA)	2,662	2,295	2,295	1,700	2,266	2,662	
3	100.1100.523100.000	Liability Insurance	10,000	10,572	10,700			15,000	Annual bill in April.
4	100.1100.523600.000	Education & Training	3,750	831	2,500	918	2,500	5,000	
5	100.1100.531100.000	Computers	0						
6	100.1400.511100.000	Reg Employees - Election	650		0			750	
		<b>SUBTOTAL</b>	\$51,862	\$43,698	\$45,495	\$24,838	\$34,393	\$58,212	

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<b>GENERAL GOVERNMENT</b>									
1	100.1500.511100.000	Regular Employees	241,647	264,978	269,033	209,957	279,942	298,789	
2	100.1500.511300.000	Overtime	5,000	6,005	5,000	4,485	5,980	6,000	
3	100.1500.512100.000	Group Insurance	61,250	50,971	60,000	35,384	47,178	65,000	Health and Life Insurance
4	100.1500.512200.000	Social Security (FICA)	18,945	20,736	20,581	16,405	21,873	22,857	
5	100.1500.512400.000	Retirement Plan Expense	20,000	19,437	20,000	15,088	20,118	20,250	Stacey portion of defined benefit plan projected cost
6	100.1500.512450.000	Retirement Cont. (DC) 401	10,771	9,722	16,142	6,401	8,534	17,927	6%
7	100.1500.512700.000	Workers' Comp Insurance	1,000	926	1,500			1,200	
8	100.1500.512900.000	Unemployment Payments	2,000	7,722	2,000	2,142	5,400	6,500	Linda Sumner unemployment through August 2023
9	100.1500.521200.000	Professional	100,000	81,015	125,000	77,498	103,331	125,000	City Attorney, CPA Firm, Audit Services, Tax Assessor's Office
10	100.1500.521200.001	Code Enforcement Services	5,000	4,615	6,000	1,690	2,253	6,000	Contract with Bureau Veritas
11	100.1500.521200.002	Building Permit (BV)	7,500	4,803	7,500	4,842	6,456	7,500	Contract with Bureau Veritas
12	100.1500.521202.000	Fire Services - Newton County	31,000	34,641	40,000	45,293	45,293	50,000	Annual tax bill from Newton County
13	100.1500.521300.000	Technical Purchased Service	50,000	57,043	55,000	45,083	60,111	65,000	
14	100.1500.522200.000	Repairs & Maintenance	20,000	37,494	30,000	18,635	24,847	30,000	
15	100.1500.522200.001	Whatcoat Building Maintenance	10,000	500	10,000			5,000	
16	100.1500.522200.002	YH Welcome Center	5,000		0			2,000	
17	100.1500.522320.000	Equipment Leases and Rentals	1,300	720	1,300	720	959	1,300	Lease for new copier at City Hall
18	100.1500.523100.000	Liability Insurance	9,000	310	9,600			12,800	Annual bill in April
19	100.1500.523200.000	Telephone - Postage	25,500	24,078	26,000	20,649	27,532	26,000	
21	100.1500.523300.000	Advertising & Promotions	8,000	6,063	10,000	4,714	6,285	10,000	
22	100.1500.523320.000	July 4th Parade Expenses	6,000	8,732	6,000	(448)	10,000	15,000	
23	100.1500.523600.000	Dues & Fees	9,000	8,814	12,000	8,199	10,933	12,000	
24	100.1500.523700.000	Education & Training	7,500	4,682	6,500	4,479	5,972	10,000	
25	100.1500.531100.000	Supplies & Materials	20,000	15,359	17,000	8,398	11,197	17,000	
26	100.1500.531200.000	Energy - Utilities	16,000	15,317	17,000	8,381	11,175	17,000	
27	100.1500.531600.000	Small Equipment Under \$5,000	5,000	6,044	4,000	1,527	2,036	4,000	
28	100.1500.531600.001	Computer Upgrades	0		4,000			4,000	
29	100.1500.542300.000	Furniture and Fixtures	0	2,655	2,500			2,500	
30	100.1500.531700.000	Other/Meetings & Events	5,000	1,312	3,000	3,162		7,500	
31	100.1500.542000.000	Machinery & Equipment				860			
32	100.1500.579000.000	Contingency - General	17,397		10,000			5,000	
33	100.1500.579010.000	Contingencies - cash over & short	200	2,773	500	81		500	
		<b>SUBTOTAL</b>	\$719,010	\$697,465	\$797,156	\$543,624	\$717,406	\$873,623	

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<b>COURT</b>									
1	100.2500.521200.000	Contract - Judge	5,000	5,000	6,250	4,688	6,250	6,250	25% increase in FY 2023
2	100.2500.521210.000	Contract - Public Defender	500		625			625	
3	100.2500.521211.000	Contract - Solicitor	5,741	6,400	6,000	2,900	6,000	6,000	
4	100.2500.523700.000	Education - Clerk	1,000	1,041	1,500	177	235	1,500	
5	100.2500.523701.000	Education - Judge	2,115	2,115	750	225	750	750	
6	100.2500.523850.000	Contract - Translator	200		500			500	
7	100-2500-523600-000	Subpoena fee			400			400	Moved from Police to Court in FY 2023
8	100-2500-571000-000	Court Disposition Funds Payable			25,000	15,014	20,019	25,000	Moved from Police to Court in FY 2023
		<b>SUBTOTAL</b>	\$14,556	\$14,556	\$41,025	\$23,004	\$33,255	\$41,025	

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<b>POLICE DEPARTMENT</b>									
1	100.3200.511000.000	Regular Employees	185,344	145,299	231,551	123,210	164,280	237,979	Includes four (4) full-time officers, including the Chief
2	100.3200.511300.000	Overtime	10,000	10,705	10,000	3,627	4,837	10,000	
3	100.3200.511300.001	Overtime Pension				-308			
4	100.3200.512100.000	Group Insurance	38,203	18,635	25,000	6,517	8,689	27,500	Health and Life Insurance
5	100.3200.512200.000	Social Security (FICA)	14,944	11,934	17,714	9,680	12,906	18,205	
6	100-3200-512400-000	Retirement Contributions		1,675					
7	100.3200.512450.000	Retirement Cont. (DC) 401	10,081	4,600	13,893	4,599	6,132	14,279	6%
8	100.3200.512700.000	Workers' Comp Insurance	8,000	7,844	8,000			8,000	
9	100-3200-521200-000	Legal & Professional		1,025			0	2,500	
10	100.3200.521300.000	Tech Purch Serv/Courtware	11,000	6,670	14,400	8,639	11,519	14,400	
11	100-3200-521301-000	Service Contracts			8,000	8,151	10,868	17,000	Additional \$8,000 - four (4) car cameras. Current contract only body cams
12	100-3200-521302-000	Technical Services				1,386	1,848	2,400	VC3 Charges
13	100.3200.522200.000	Veh & Equip Repairs & Maint	10,000	20,053					
14	100-3200-522200-000	Vehicle Repairs & Maint			10,000	3,478	4,637	8,000	Reducing due to newer vehicles coming on-line
15	100-3200-522201-000	Equip Repairs & Maint			5,000	383	511	5,000	RADAR/LIDAR Maint.Certifications/Radio Repair
16	100-3200-522310-000	Rentals			500	398	531	500	Indoor Shooting Range
17	100.3200.523100.000	Liability Insurance	15,500	15,950	16,100	1,000		23,500	Annual bill in April
18	100.3200.523200.000	Telephone-Postage	5,500	5,496	5,480	4,632	6,175	6,200	
19	100.3200.523600.000	Dues & Fees	200	125	200	125	167	200	GA Chiefs' Assoc.
20	100.3200.523700.000	Education & Training	2,000	2,050	3,000	2,212	2,950	6,000	Increasing training as incentive for new hires; BASIC - \$1000 cost at Piedmont Tech
21	100.3200.523850.000	Subpoena fee	200						Moved to the Court Budget
22	100.3200.523900.000	Prisoner Housing & costs	13,000	2,835	13,000	3,705	4,940	10,000	
23	100.3200.531100.000	Supplies & Materials	5,500	6,663					
24	100-3200-531101-000	Office Supplies & Materials			1,500	2,057	2,743	2,000	
25	100-3200-531102-000	Operational Supplies & Materials			4,500	891	1,188	7,000	2,500 increase for community outreach
26	100.3200.531270.000	Gasoline	10,000	6,292	10,000	3,382	4,509	10,000	fully staffed - increase in costs
27	100.3200.531600.000	Small Equipment Under \$5,000	5,000	17,473	5,000	14,646		7,000	New pistols ~ \$3,200
28	100.3200.531600.001	Computer Upgrades	0		5,000	3,380		3,000	
29	100.3200.531700.000	Uniforms	5,000	6,522	5,000	1,390	1,853	5,000	
30	100.3200.571000.000	Training funds - Payable	23,144	19,429					
31	100.3800.342500.000	E-911 Center	25,000	16,203	25,000	14,510	14,510	25,000	Annual bill for two officers/planning for 4 officers
		<b>SUBTOTAL</b>	<b>\$397,616</b>	<b>\$327,478</b>	<b>\$437,838</b>	<b>\$221,690</b>	<b>\$265,792</b>	<b>\$470,663</b>	

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<b>STREET DEPARTMENT</b>									
1	100.4200.511100.000	Regular Employees-Street	48,171	35,971	71,447	55,804	74,406	81,901	Allocating 1/3 of meter reader; 3/5 of groundskeepers (2); 1/5 refuse collection worker + one other position
2	100.4200.511300.000	Overtime	2,000	901	1,500	966	1,288	1,500	
3	100.4200.512100.000	Employee Insurance	22,890	7,904	20,000	10,340	13,786	20,000	Health and Life Insurance
4	100.4200.512200.000	Social Security (FICA)	3,839	2,821	5,466	4,681	6,242	6,265	
5	100.4200.512450.000	Retirement Cont. (DC) 401	2,891	1,187	4,287	2,075	2,766	4,914	6%
6	100.4200.512700.000	Workers' Comp Insurance	5,000	3,730	4,000			5,000	
7	100.4200.521200.000	Professional (Arborist)		1,088	1,500	150	200	1,500	
8	100.4200.521201.000	Professional - Engineering	5,000	300	6,000	300	400	5,000	
9	100.4200.522200.000	Veh & Equip Repairs & Maint	12,000	14,029	15,000	8,034	10,711	15,000	
10	100.4200.523600.000	Dues and Fees	100	75	100			100	
11	100.4200.523700.000	Education & Training	500		500			500	
12	100.4200.523850.000	Contract Labor	12,000	20,927	0	10,722	14,296	7,500	Temporary help
13	100.4200.531100.000	Supplies & Materials	15,000	11,640	15,000	12,717	16,956	15,000	Increase in pricing
14	100.4200.531270.000	Gasoline/Diesel	3,500	4,955	4,000	2,090	2,787	4,000	
15	100.4200.531600.000	Small Equipment Under \$5,000	1,500	1,042	1,500			1,500	
16	100.4200.531700.000	Uniforms	2,000	1,716	2,000	1,725	2,301	2,500	Increase in pricing
17	100.4200.531800.000	Stormwater Management	5,500	3,500	5,500			3,500	Annual stormwater report
18	100.4200.531901.000	City Tree Removal	25,000	19,913	25,000	14,925	19,900	30,000	Trees continue to decline
19	100.4200.531910.000	City Trail Maintenance		2,350	0				See Parks and Rec Budget
20	100.4200.532100.000	Sidewalks	3,000		3,000			3,000	
21	100.4200.532100.001	Property Claims <\$1,000	1,000	120	1,000			1,000	
22	100.4221.541200.000	LMIG Street Repairs	0	68,764				52,000	
23	100-4221-541200-001	Street Repairs			10,000			5,000	
		<b>SUBTOTAL</b>	<b>\$170,891</b>	<b>\$202,931</b>	<b>\$196,799</b>	<b>\$124,530</b>	<b>\$166,040</b>	<b>\$266,680</b>	
<b>CEMETERY</b>									
1	100.4900.522200.000	Cemetery Found. Maint. Suppl.	5,000	5,000	5,000	5,000	5,000	5,000	
2	100.4900.531900.000	Tree Removal/Planting	5,000	3,000	5,000		2,500	2,500	Fewer trees are in need of removal
		<b>SUBTOTAL</b>	<b>\$10,000</b>	<b>\$8,000</b>	<b>\$10,000</b>	<b>\$5,000</b>	<b>\$7,500</b>	<b>\$7,500</b>	



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<b>PARKS AND RECREATION DEPARTMENT</b>									
1	100.6200.511100.000	Regular Employees - Parks & Rec.	22,149	3,927	13,116	13,712	18,283	41,845	Allocating 2/5 of groundskeepers (2)+another position
2	100.6200.511300.000	Overtime	500	242	500			500	
3	100.6200.512100.000	Group Insurance	11,520	1,524	6,000	4,359	5,812	6,500	Health and Life Insurance
4	100.6200.512200.000	Social Security (FICA)	1,733	319	1,003	1,049	1,399	3,201	
5	100.6200.512450.000	Retirement Cont. (DC) 401	1,329	812	787	497	662	2,511	6%
6	100.6200.512700.000	Workers' Comp Insurance	800	724	1,000			1,000	
7	100.6200.521200.000	Professional (arborist)	700	225	700	413	550	700	
8	100.6200.522200.000	Veh & Equip Repairs & Maint	1,000		1,000			1,000	
9	100.6200.523850.000	Contract Labor - Temporary Help	5,000	11,333	0	6,120	8,160	5,000	
10	100.6200.531100.000	Supplies & Materials	5,000	3,596	10,000	3,973	5,297	21,000	add \$10,000 for mulching twice per year at ASP
11	100.6200.531200.000	Energy - Utilities	7,000	5,057	7,000	3,929	5,238	7,000	Utilities for Asbury Street Park
12	100.6200.531270.000	Gasoline/Diesel	300	1,269	800	661	881	1,000	
13	100.6200.531600.000	Small Equipment Under \$5,000	1,000		1,000			1,000	
14	100.6200.531700.000	Uniforms	800	465	800	504	672	900	
15	100.6200.531900.000	Tree Board	15,000	14,206	15,000	7,223	9,630	21,003	Includes expenses for Arbor Day (See note)
16	100.6200.531910.000	City Parks and Trail Maintenance	25,000	23,240	30,000	29,157	38,876	45,000	Includes landscape maintenance contract for Asbury Street Park and invasive control/removal (ReForest ATL)
		<b>SUBTOTAL</b>	<b>\$98,831</b>	<b>\$66,941</b>	<b>\$88,706</b>	<b>\$71,595</b>	<b>\$95,459</b>	<b>\$159,160</b>	

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend	Comments
<b>WATER &amp; SEWER FUND - REVENUES</b>									
1	505.0000.344210.000	Water Charges/Sales	510,000	562,215	565,000	428,079	642,118	572,000	does not include Archer
2	505.0000.344215.000	Water Tap Fees	10,000	21,562	4,000	2,951		4,000	
3	505.0000.344255.000	Sewer Charges/Sales	260,000	262,161	250,000	200,862	301,293	239,238	does not include Archer
4	505.0000.344256.000	Sewer Tap Fees	10,000	14,400	4,000	7,200		4,000	
5	505.0000.344280.000	Hydrant Meter	500	331	500			500	
6	505.0000.361000.000	Interest Revenues	500	150	300	291	437	300	
7	505.0000.389000.000	Miscellaneous Income	0	8,671	0				
8	505.0000.389000.001	Refunds	1,000		0				
		<b>TOTAL REVENUES</b>	<b>\$792,000</b>	<b>\$869,491</b>	<b>\$823,800</b>	<b>\$639,383</b>	<b>\$943,848</b>	<b>\$820,038</b>	
<b>WATER &amp; SEWER FUND - EXPENDITURES</b>									
1	505.4300.511100.000	Regular Employees	41,191	31,242	59,744	42,559	56,745	62,856	Allocating 1/3 of meter reader
2	505.4300.511300.000	Overtime	3,000	1,077	3,000	1,082	1,443	3,000	
3	505.4300.512100.000	Employee Insurance	14,090	9,837	16,000	15,149	20,199	24,000	Health and Life Insurance
4	505.4300.512200.000	Social Security (FICA)	3,381	2,502	4,570	3,339	4,451	4,809	
5	505.4300.512450.000	Retirement Cont. (DC) 401	2,472	1,486	3,585	1,564	2,086	3,771	6%
6	505.4300.512700.000	Workers' Comp Insurance	4,000	3,688	4,200			5,000	
7	505.4300.521200.000	Legal & Professional	3,900	7,056	6,000	3,111	4,148	6,000	
8	505.4300.521300.000	Sewer Treatment Fees	117,000	115,398	140,000	72,204	96,272	120,000	
10	505.4300.522200.001	Service Contracts	13,200	20,706	17,000	9,251	12,335	18,000	Contract for Water Tank Maintenance
9	505.4300.522200.000	Veh & Equip Repairs & Maint	0	7,551		11,286	15,049		Split into three accounts below:
11		Building Repairs	2,000		2,000			2,500	
12		Equipment Repair and Rental	1,500		2,000			2,500	
13		Vehicle Repairs	300		1,000			2,500	
14	505.4300.523100.000	Liability Insurance	1,400	1,899	3,200			4,800	Annual bill in April
15	505.4300.523200.000	Telephone-Postage	1,500	817	1,500	569	759	1,500	
16	505.4300.523600.000	Dues & Fees	2,300	1,074	2,000	1,065	1,420	2,000	
17	505.4300.523700.000	Education & Training	4,400	3,869	3,400	2,105	2,807	5,000	New employee to maintain W/S license
18	505.4300.523850.000	Contract Labor	15,000	18,387	30,000	7,997	10,662	30,000	All the Contract LABOR Numbers seem high
19	505.4300.531100.000	Materials & Supplies	21,000	16,498	22,000	15,744	20,991	23,000	Increase in costs
20	505.4300.531200.000	Energy - Utilities	2,500	1,782	2,500	1,354	1,805	2,500	
21	505.4300.531270.000	Gasoline/Diesel	3,800	4,667	4,000	2,481	3,308	4,000	
22	505.4300.531510.000	Water for Resale	195,000	214,425	200,000	139,612	186,149	200,000	
23	505.4300.531600.000	Small Equipment Under \$5,000	3,000	1,484	3,000			3,000	
24	505.4300.531700.000	Uniforms	2,600	1,943	2,500	2,258	3,010	3,000	Increase in costs
25	505.4300.552200.000	Property Claims <\$1,000	1,000		1,000			1,000	
26	505.4300.561000.000	Depreciation Expense	215,450	216,681	216,480			215,000	
27	505.4300.574000.000	Bad Debt Expense	7,440	9,130	8,000			8,000	
28	505.4300.579000.000	Contingency	6,266		10,000				
29	505.4300.582000.000	GEFA Loan Interest Payback	3,310	3,308	4,300	2,207	2,943	2,500	Emory Street Sewer Project
		<b>TOTAL EXPENDITURES</b>	<b>\$692,000</b>	<b>\$696,508</b>	<b>\$772,979</b>	<b>\$334,936</b>	<b>\$446,582</b>	<b>\$760,236</b>	

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend	Comments
<b>ELECTRIC FUND - REVENUES</b>									
1	510.0000.344310.000	Electric Sales	2,453,788	2,404,201	2,500,000	1,733,673	2,311,565	2,371,000	% revenue
2	510.0000.344311.000	Penalties After the 15th	60,000	73,271	60,000	55,157	73,542	75,000	
3	510.0000.344312.000	Service Charges	4,000	7,993	5,000	5,400	7,200	7,800	
4	510.0000.349900.000	Online Bill Pay Convenience Fee	12,000	12,053	17,000	13		500	Fees to pay bills online.
5	510.0000.361000.000	Interest Revenue	150	104	100	168	224	200	
6	510.0000.361001.000	MCT Dividends	500	(1,510)		7,250	9,667	8,000	
7	510.0000.381000.000	Other - Rebates	60,000	89,457	80,000	782	1,043	35,000	Year-End Settlement from MEAG & off-systems sales
8	510-0000-383000-000	Reimbursement - Property Damage							
9	510-0000-392000-000	Proceeds-Dispose of Assets				5,000			
		<b>TOTAL REVENUES</b>	<b>\$2,590,438</b>	<b>\$2,585,570</b>	<b>\$2,662,100</b>	<b>\$1,807,443</b>	<b>\$2,403,240</b>	<b>\$2,497,500</b>	
<b>ELECTRIC FUND - EXPENDITURES</b>									
1	510.4600.511110.000	Regular Employees	123,869	127,934	155,365	99,011	132,015	144,698	Allocating 1/3 of meter reader
2	510.4600.511300.000	Overtime	4,000	4,472	6,000	3,177	4,236	6,000	
3	510.4600.512100.000	Employee Insurance	32,910	25,702	36,000	18,737	24,983	36,000	Health and Life Insurance
4	510.4600.512200.000	Social Security (FICA)	9,860	10,126	11,885	7,817	10,423	11,069	
5	510.4600.512400.000	Retirement Plan Expense	49,417	32,269	49,400	36,940	49,253	50,000	Formula?? Jody Reid portion of projected cost for defined benefit plan
6	510.4600.512450.000	Retirement Cont. (DC) 401	1,000	356	9,322	624	833	3,617	6%
7	510.4600.512700.000	Workers' Comp Insurance	1,500	1,112	2,000			2,500	
8	510.4600.521200.000	ECG Professional Services	64,000	61,039	64,000	50,382	67,176	70,000	ECG fees are shown separate from power costs.
9	510.4600.522200.000	Veh & Equip Repairs & Maint	7,200	7,115	7,200	8,314	11,085	10,000	
10	510.4600.522201.000	Power line Tree Trimming	35,000	50,456	45,000			50,000	
11	510.4600.523100.000	Liability Insurance	8,500	8,589	9,200			12,300	Annual bill in April
12	510.4600.523200.000	Telephone-Postage	9,000	4,192	9,000	4,463	5,950	9,000	
13	510.4600.523600.000	Dues & Fees	300	306	750	39	53	750	
14	510.4600.523600.001	Online Bill Pay Merchant Fee	13,000	15,092	18,000	124		500	need to reconcile several months
15	510.4600.523700.000	Linemen Training	6,000	1,602	6,000	525	700	7,500	This is the cost for the training program
16	510.4600.523701.000	Education & Training	5,000		3,000			5,000	CDL Class A Certification Class = \$3800
17	510.4600.523850.000	Contract Labor	10,000	16,049	20,000	11,380	15,173	30,000	Will have more contract labor
18	510.4600.531100.000	Supplies & Materials	16,000	19,171	18,000	5,434	7,245	25,000	Cost of Materials is considerably higher
19	510.4600.531200.000	Energy/Utilities	6,500	7,228	7,500	5,507	7,342	7,500	
20	510.4600.531270.000	Gasoline/Diesel	5,500	7,380	6,500	4,116	5,488	6,500	
21	510.4600.531530.000	Electricity Purchased	1,278,232	1,290,789	1,400,000	1,065,777	1,421,036	1,500,000	% revenue
22	510.4600.531600.000	Small Equipment Under \$5,000	2,500	2,718	2,500	3,311	4,414	3,000	
23	510.4600.531700.000	Uniforms	5,000	4,404	5,000	3,728	4,971	5,500	Increase in costs
24	510.4600.541004.000	Street Lights	2,300		2,000			2,000	
25	510.4600.561003.000	Depreciation	93,760	97,971	94,671			100,000	
26	510.4600.574000.000	Bad Debt Expense	15,000	(318.96)	15,000	(91)		15,000	
27	510.4600.579000.000	Contingency	5,090		10,000				
		<b>TOTAL EXPENDITURES</b>	<b>\$1,810,438</b>	<b>\$1,795,753</b>	<b>\$2,013,293</b>	<b>\$1,329,315</b>	<b>\$1,772,376</b>	<b>\$2,113,435</b>	

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend	Comments
<b>SOLID WASTE FUND - REVENUES</b>									
1	540.0000.344110.000	Refuse Collection Charges	169,500	166,577	169,500	122,477	163,303	162,173	increase to \$30 per can
2	540.0000.344130.000	Sale of Recycled Materials	100	602	100			100	
3	540.0000.389000.000	Miscellaneous Income	0	1,500					
		<b>TOTAL REVENUES</b>	<b>\$169,600</b>	<b>\$168,679</b>	<b>\$169,600</b>	<b>\$122,477</b>	<b>\$163,303</b>	<b>\$162,273</b>	
<b>SOLID WASTE FUND - EXPENDITURES</b>									
1	540.4300.511100.000	Regular Employee - Sanitation	21,875	22,445	37,885	16,721	22,294	39,832	Allocating 4/5 of refuse collection worker
2	540.4300.511300.000	Overtime	500		500	144	192	500	
3	540-4300-511300-001	Overtime Pension		15		(15)			
4	540.4300.512100.000	Group Insurance	8,445	8,421	8,500	5,926	7,901	8,500	
5	540.4300.512200.000	Social Security (FICA)	1,593	1,705	2,898	951	1,268	3,047	
6	540.4300.512450.000	Retirement Cont. (DC) 401	1,219	951	2,273	409	546	2,390	6%
7	540.4300.512700.000	Workers' Comp Insurance	600	503	700			1,000	
8	540.4300.522110.000	Disposal Services-Landfill Fees	10,000	11,857	13,500	10,707	14,276	14,000	
9	540.4300.522111.000	College Walk Dumpster Fees	6,700	6,900	7,000	4,640	6,187	7,000	
10	540.4300.522200.000	Vehicle & Equip Repairs & Maint	5,000		5,000			3,000	
11	540.4300.523100.000	Liability Insurance	500	66	1,000			500	
12	540.4300.523580.000	Contract Labor	15,000	15,165	17,000	6,156	8,207	10,000	Temporary help
13	540.4300.523581.000	Contracted Garbage Pickup	89,000	88,900	89,000	51,610	68,814	121,000	Latham contract increase FY 2024
14	540.4300.523600.000	Dues & Fees	500	75	500			500	
15	540.4300.531100.000	Supplies & Materials	6,500	104	6,500	3,062	4,082	6,500	
16	540.4300.531270.000	Gasoline/Diesel	3,000	6,453	4,500	1,700	2,266	4,500	
17	540.4300.531600.000	Small Equipment Under \$5,000	1,000		1,000			1,000	
18	540.4300.531700.000	Uniforms	1,000	1,122	1,000	473	631	1,000	
19	540.4300.574000.000	Bad Debt Expense	4,700	3,823	1,000			1,000	
20	540.4300.579000.000	Contingency	2,468		3,000				
		<b>TOTAL EXPENDITURES</b>	<b>\$179,600</b>	<b>\$168,505</b>	<b>\$202,756</b>	<b>\$102,483</b>	<b>\$136,664</b>	<b>\$225,270</b>	

Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend	Comments
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General Fund							
<b>Revenues</b>		1,062,767	1,870,618	1,302,510	1,158,527	1,465,135	1,457,586
Prior Year Unassigned F. Balance		0	965,999		965,999		0
Transfers from W&S		60,000					45,212
Transfers from Electric		340,000		314,509			374,065
Transfers from Solid Waste		0		0			0
<b>General Fund Revenues</b>		<b>1,462,767</b>	<b>2,836,617</b>	<b>1,617,019</b>	<b>2,124,526</b>	<b>1,465,135</b>	<b>1,876,863</b>
<b>Expenditures</b>							
City Council		51,862	43,698	45,495	24,838	34,393	58,212
General Government		719,010	697,465	797,156	543,624	717,406	873,623
Court		14,556	14,556	41,025	23,004	33,255	41,025
Police Department		397,616	327,478	437,838	221,690	265,792	470,663
Street Department		170,891	202,931	196,799	124,530	172,227	266,680
Parks and Recreation Department		98,831	66,941	88,706	71,595	95,459	159,160
Cemetery		10,000	8,000	10,000	5,000	7,500	7,500
Transfers to Capital Funds		0	900,000				0
Transfers to ARPA			438,041		438,041		
Transfers to W/S			982		-1,791		
Transfers to Electric			1,500				
Transfers to Solid Waste			545		4,423		
Transfers to 2019 CDBG			100				
<b>General Fund Expenditures</b>		<b>1,462,767</b>	<b>2,702,237</b>	<b>1,617,019</b>	<b>1,454,953</b>	<b>1,326,031</b>	<b>1,876,863</b>
<b>General Fund BALANCE</b>		<b>0</b>	<b>134,380</b>	<b>0</b>	<b>669,573</b>	<b>139,103</b>	<b>0</b>
<b>Water &amp; Sewer Fund</b>							
<b>Revenues</b>		792,000	869,491	823,800	639,383	943,848	820,038
Transfers from General Fund			982				
Transfers from Capital Funds			7,365				
<b>Expenditures</b>		692,000	696,508	772,979	334,936	446,582	760,236
Transfers to G/F		60,000		0	1,791		45,212
Transfers to Capital Fund		40,000		50,821			
<b>W &amp; S Fund Expenditures</b>		<b>792,000</b>	<b>696,508</b>	<b>823,800</b>	<b>336,727</b>	<b>446,582</b>	<b>805,448</b>
<b>W &amp; S Fund BALANCE</b>		<b>0</b>	<b>181,330</b>	<b>0</b>	<b>302,656</b>	<b>497,266</b>	<b>14,590</b>

Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend	Comments
<b>Electric Fund</b>								
	<b>Revenues</b>	2,590,438	2,585,570	2,662,100	1,807,443	2,403,240	2,497,500	
	Transfer from General Fund		1,500					
	Transfer from Capital Projects		92,404					
	<b>Expenditures</b>	1,810,438	1,795,753	2,013,293	1,329,315	1,772,376	2,113,435	
	Transfers to G/F	340,000		314,509			374,065	
	Transfers to Capital Fund	430,000		301,142				
	Transfers to Solid Waste	10,000		33,156				
	Comp Trust transfer to Capital	0						
	<b>Electric Fund Expenditures</b>	2,590,438	1,795,753	2,662,100	1,329,315	1,772,376	2,487,500	
	<b>Electric Fund BALANCE</b>	0	883,721	0	478,128	630,864	10,000	
<b>Solid Waste</b>								
	<b>Revenues</b>	169,600	168,679	202,756	122,477	163,303	225,270	
	<b>Transfer from General Fund</b>		545					
	<b>Expenditures</b>	179,600	168,505	202,756	102,483	130,477	225,270	
	Transfers to G/F	0		0	-4,423		0	
	Transfers from Electric	10,000		33,156				
	<b>Solid Waste Fund Expenditures</b>	169,600	168,505	202,756	98,060	130,477	225,270	
	<b>Solid Waste Fund BALANCE</b>	0	718	0	24,417	32,826	0	
<b>ALL FUNDS TOTAL</b>								
	Revenues	5,014,805	6,460,357	5,305,675	4,693,829	4,812,222	5,419,671	
	Expenditures	5,014,805	5,363,004	5,305,675	3,219,056	3,544,989	5,395,081	
	Balance	0	1,097,353	0	1,474,773	1,267,233	24,590	

# FY 2024 Operational Budget Highlights

## Revenues:

### General Fund

- Real Property Tax increase – growth in property tax digest
- Motor Vehicle TAVT – increase as Ad Valorem Vehicle Tax is phased out
- LOST – based on projection for FY 2023
- General Building Permits – increase based on possible development of Town Center and residential areas
- Interest revenues – large increase based on projection for FY 2023 – majority is due to increase in Georgia Fund 1 yield
- Increase projected from rental of Old Church
- Recognition of interest from Whatcoat Building Lease and Verizon Lease – GASB 87 (first recognized in FY 2022 audit)

### Water & Sewer Fund

- Water and Sewer sales based on projections provided by ECG (rate changes effective July 1, 2023). Projections do not include revenue from Archer development.

### Electric Fund

- Decrease in revenue for Electric Sales based on projection for FY 2023
- Online Bill Pay Convenience Fees – Harris Local Government changed credit card merchant services providers. New company charges less than \$100 per month to City of Oxford. Remainder of charge is paid by customer. City of Oxford no longer receives revenue from this arrangement.

### Solid Waste Fund

No anticipated changes (unless we raise rates).

## Expenditures/Expenses:

- Health and Life Insurance, Liability Insurance, and Workers Compensation coverage reflect 10-20% increases based on most recent invoices for these services.
- Employee salaries reflect a 4% COLA increase effective July 1, 2023 and a 2.5% increase effective on anniversary date (contingent on satisfactory performance). Social Security and retirement costs are increased as a result.

### General Government

- Unemployment payments increased because of unemployment claim awarded by Georgia Dept. of Labor to employee who was terminated in August of 2022.
- Fire services based on tax digest – expected to increase
- Technical Purchased Service - \$10,000 increase based on FY 2023 projected costs
- July 4<sup>th</sup> Parade Expenses – requesting increase because costs are increasing and so that we can make the event bigger and better
- YH Welcome Center – added minimal amount for basic maintenance
- Education and Training – increase to allow City Manager and staff to attend more events and conferences
- Other Meetings and Events – requesting increase to have more activities and events for employees, Councilmembers and committee members

### **Police Department**

- Legal and Professional – adding contingency based on projected FY 2023 costs
- Tech Purch Serv/Courtware - \$10,000 added for purchase of FLOCK cameras
- Service Contracts - \$8,000 added for four (4) car cameras
- Technical Services - \$2,400 budgeted for VC3 support
- Vehicles Repairs and Maintenance – reducing requested amount with newer vehicles being placed in service
- Education & Training – increasing requested amount as an incentive for new hires
- Operational Supplies & Materials – requesting increase to supplement community outreach efforts
- Small Equipment under \$5,000 – increase for new pistols

### **Streets Department**

- Regular Salaries was underfunded in FY 2023
- Contract Labor unfunded in FY 2023 – contingency amount requested
- Supplies & Materials – general price increases
- Stormwater Management – decrease in costs
- City Tree Removal – amount increased due to decline in tree health
- LMIG street repairs - \$52,000 budgeted for FY 2024 (funded by FY 2023 and FY 2024 LMIG grants)
- Street Repairs – requesting increase to work on more repair issues

### **Parks and Recreation Department**

- Regular Salaries was underfunded in FY 2023
- Supplies and Materials – add \$20,000 for mulching twice per year at Asbury Street Park
- Tree Board – increase per request submitted by Tree Board
- City Parks and Trail Maintenance – increase includes costs for invasive control/removal

### **Water and Sewer Department**

- Education and Training – new employee to maintain Water/Sewer certification

### **Electric Department**

- ECG Professional Services – cost increases each year
- Vehicle & Equipment Repairs and Maintenance – requesting small increase
- Online Bill Pay Merchant Fee – decrease in costs - see note under revenues
- Education & Training – increase requested for CDL Class A Certification
- Contract Labor – increase in use of contract labor expected
- Supplies and Materials – costs considerably higher
- Electricity Purchased – increase in cost based on FY 2023 projected cost
- Depreciation Expense – increase due to placement of new Electric Line Truck in service

### **Solid Waste Department**

- Contract Labor – decrease in temporary help expected
- Contracted Garbage Pickup – Latham contract increase projected to be about \$32,000



Name	Paygrade 7/1/2023	Annual Salary 7/1/2023 (4% COLA added)	FY 2024 Anniversary Date	New Annual Salary on Anniversary Date	FY 2024 Total Cost	100-1100 City Council	100-1500 Administration	100-3200 Police	100-4200 Streets	100-6200 Parks & Rec	505-4300 Water/Sewer	510-4600 Electric	540-4300 Solid Waste
<b>CITY COUNCIL</b>													
Eady	N/A	\$6,000.00				\$6,000.00							
Oliver	N/A	\$4,800.00				\$4,800.00							
Holt	N/A	\$4,800.00				\$4,800.00							
Windham	N/A	\$4,800.00				\$4,800.00							
Wearing	N/A	\$4,800.00				\$4,800.00							
Ready	N/A	\$4,800.00				\$4,800.00							
McCanless	N/A	\$4,800.00				\$4,800.00							
<b>CITY CLERK/CITY MANAGER STAFF</b>													
Andrew	N/A	\$100,000.00	8/31/2023	\$106,500.00	\$105,416.66		\$105,416.66						
Brooks	N/A	\$60,143.00	11/1/2023	\$64,052.30	\$62,749.20		\$62,749.20						
Mullen	15M	\$55,879.88	4/5/2024	\$57,276.88	\$56,229.15		\$56,229.15						
Chacon	12A	\$35,828.28	11/14/2023	\$36,723.98	\$35,964.24		\$36,425.44						
Reynolds	13A	\$37,642.08	12/1/2023	\$38,583.14	\$37,968.17		\$37,968.17						
Watkins	12B	\$36,723.98	6/1/2024	\$37,642.08	\$36,800.14						\$12,266.71	\$12,266.72	\$12,266.71
<b>POLICE DEPARTMENT</b>													
Anglin	N/A	\$78,873.00	1/10/2024	\$84,000.00	\$81,436.50			\$77,662.50					
Terry White	19C	\$53,187.28	4/3/2024	\$54,516.96	\$53,519.94			\$53,519.94					
Vacant	19A	\$48,677.32			\$48,677.32			\$48,677.32					
Westmoreland	19H	\$60,176.52	2/17/2024	\$61,680.94	\$59,453.28			\$58,118.90					
<b>PUBLIC WORKS</b>													
Ballard	12A	\$35,828.28	9/20/2023	\$36,723.98	\$36,574.70				\$12,191.57		\$12,191.56	\$12,191.57	
Brown	15A	\$41,549.82	4/3/2024	\$42,588.56	\$38,398.16						\$38,398.16		
Vacant (Public Works Employee))	12A	\$35,828.28			\$35,828.28							\$35,828.28	
Belcher	11A	\$34,101.87	1/31/2024	\$34,954.42	\$34,457.16				\$6,891.43				\$27,565.73
Reid	N/A	\$81,754.69	12/30/2023	\$87,068.75	\$84,411.72							\$84,411.72	
Walker	11B	\$34,954.42	12/14/2023	\$35,828.28	\$35,464.18				\$21,278.51	\$14,185.67			
Mathis	11A	\$34,101.87	10/24/2023	\$34,954.42	\$34,741.32				\$20,844.80	\$13,896.52			
Usher	11A	\$34,101.87	2/1/2024	\$34,954.42	\$34,457.16				\$20,694.30	\$13,762.86			

**TOTALS** \$34,800.00    \$298,788.62    \$237,978.66    \$81,900.61    \$41,845.05    \$62,856.43    \$144,698.29    \$39,832.44

**GRAND TOTAL** \$942,700.10

Solid Waste Rate Analysis  
FY 2024 vs. FY 2023

<b>Expenses</b>	<b>FY 2023</b>	<b>FY 2024</b>
College Walk Dumpster Fees (City of Covington)	\$ 7,000	\$ 7,000
Latham Sanitation	\$ 89,000	\$ 121,000
Other Solid Waste Expenses	\$ 106,756	\$ 97,270
<b>Totals</b>	<b>\$ 202,756</b>	<b>\$ 225,270</b>

<b>Revenues*</b>	<b>Fee per roll cart</b>							
	<b>\$23</b>	<b>\$24</b>	<b>\$25</b>	<b>\$26</b>	<b>\$27</b>	<b>\$28</b>	<b>\$29</b>	<b>\$30</b>
Residential 1st Roll Cart - 589	\$ 162,564	\$ 169,632	\$ 176,700	\$ 183,768	\$ 190,836	\$ 197,904	\$ 204,972	\$ 212,040
Commercial 1st Roll Cart - 19	\$ 5,244	\$ 5,472	\$ 5,700	\$ 5,928	\$ 6,156	\$ 6,384	\$ 6,612	\$ 6,840
2nd Roll Cart - 16	\$ 4,416	\$ 4,608	\$ 4,800	\$ 4,992	\$ 5,184	\$ 5,376	\$ 5,568	\$ 5,760
<b>Totals</b>	<b>\$ 172,247</b>	<b>\$ 179,736</b>	<b>\$ 187,225</b>	<b>\$ 194,714</b>	<b>\$ 202,203</b>	<b>\$ 209,692</b>	<b>\$ 217,181</b>	<b>\$ 224,670</b>

\*Based on number of customers as of 4/4/23  
current rate is \$23.00

**FY2024 Capital Budget**

Project Description	FY2024			FY 2025	FY2026	FY2027	FY2028	Five-Year Total	Comments
	City Funds	External Funds	Subtotals						
<b>General</b>			<b>68,333</b>				<b>60,000</b>	<b>128,333</b>	
City Limit Monument Sign and Landscape Improvements							60,000	60,000	\$60K budgeted each year (FY20-22)
Electric Vehicle Charging Stations (2)	15,000		15,000					15,000	\$12-24K budgeted each year (FY19-22)
Finance Software Upgrade	33,333		33,333					33,333	Share of \$100K to upgrade software
Wayfinding Plan and Design Standards - Develop and Implement	20,000		20,000					20,000	
<b>Parks, Landscapes, and Recreation</b>			<b>1,930,000</b>	<b>850,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>2,980,000</b>	
Dried Indian Creek Restoration and Greenway Trail		1,900,000	1,900,000	250,000				2,150,000	\$900K in Congressional funding; \$1M in GOSP grant funding
Nature Parks on Giles and Little Properties				200,000	200,000			400,000	Plan and implement improvements
Coke Street Trail from Watson to Richardson Street			-	400,000				400,000	Preliminary plan complete; design/engineering and construction remains
Bobcat Excavator E-35	15,000		15,000					15,000	
Grounds Maintenance Equipment - Lawnmower	15,000		15,000					15,000	Preference to electric zero-point-turn mower with mulch guard or rear discharge
<b>Streets, Drains, Sidewalks, and Street Lamps</b>			<b>3,634,809</b>	<b>4,120,344</b>	<b>1,094,608</b>	<b>1,053,359</b>	<b>1,056,273</b>	<b>10,959,394</b>	
Street Repairs and Resurfacing (annual schedule)	575,226	25,000	600,226	600,344	574,608	533,359	536,273	2,844,811	\$200K was budgeted previously for each year FY22-26; 10-year schedule
E. Clark Street Improvements	17,854	207,146	225,000					225,000	\$450K was budgeted in FY22 but not spent; could be integrated with street repair/resurfacing
Whatcoat Street Improvements	300,000	400,000	700,000					700,000	\$300K was budgeted each year FY20-22; could defer until town center phase one completed
Emory Street Sidewalk (Soule to Richardson Street)	1,000,000	500,000	1,500,000					1,500,000	\$100K/year budgeted previously (FY19-22) for sidewalks; \$180 city funds budgeted in FY19 and FY20
Emory Street Sidewalk Replacement (Post Office to Soule Street)	500,000		500,000					500,000	\$300K budgeted in FY23. This estimate came from K&W
E. Soule Street Improvements (full-depth reclamation, etc.)			-	3,500,000				3,500,000	Need external funding (Georgia DOT?)
Stormwater Infrastructure Improvements and Reporting	50,000		50,000	20,000	20,000	20,000	20,000	130,000	Several ditches need cleaning out and pipes bored-out/replaced
Emory Street/Highway 81 Complete Streets Plan and Development			-		500,000			500,000	Assumes cost-sharing with GDOT
Emory Street/Highway 81 Bridge and Connectivity over I-20			-				500,000	500,000	Assumes cost-sharing with GDOT and City of Covington
Bobcat Excavator E-35	15,000		15,000					15,000	
Bobcat Brush Cutter	5,250		5,250					5,250	
Bobcat Trencher	4,333		4,333					4,333	
Fencing Around the Shop	25,000		25,000					25,000	
Painting the Shop	10,000		10,000					10,000	
City-Wide Complete Streets Plan and Development			-			500,000		500,000	Might be eligible for GDOT funding
<b>Electric Utility</b>			<b>422,668</b>	<b>475,000</b>	<b>100,000</b>	<b>180,000</b>	<b>100,000</b>	<b>1,277,668</b>	
Electric System Improvements	100,000		100,000	100,000	100,000	100,000	100,000	500,000	Annual pole replacement and system upgrades
Vehicle Replacement			-	75,000		80,000		155,000	Assumes pickup truck replacement
Finance Software Upgrade	33,334		33,334					33,334	Share of \$100K to upgrade software
Bobcat Trencher	4,334		4,334					4,334	
Fencing Around the Shop	25,000		25,000					25,000	
Painting the Shop	10,000		10,000					10,000	
Power System Upgrades	250,000		250,000					250,000	
Smart Meters			-	300,000				300,000	\$300K was budgeted each year in FY19, FY20, and FY21
<b>Water and Sewer Utility</b>			<b>2,071,391</b>	<b>885,000</b>	<b>585,000</b>	<b>585,000</b>	<b>585,000</b>	<b>4,711,391</b>	
Water Line Replacement	352,393	1,626,082	1,978,475	585,000	585,000	585,000	585,000	4,318,475	Originally budgeted for SFRF Grant+ARPA and Capital Funds
Smart Meters			-	300,000				300,000	\$300K was budgeted each year in FY19, FY20, and FY21
Bobcat Excavator E-35	15,000		15,000					15,000	
Bobcat Brush Cutter	5,250		5,250					5,250	
Bobcat Trencher	4,333		4,333					4,333	
Fencing Around the Shop	25,000		25,000					25,000	
Painting the Shop	10,000		10,000					10,000	
Finance Software Upgrade	33,333		33,333					33,333	Share of \$100K to upgrade software
<b>Police Department</b>			<b>75,000</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>80,000</b>	<b>230,000</b>	
Patrol Vehicle(s)		75,000	75,000		75,000		80,000	230,000	High repair/maintenance costs suggest need to replace existing vehicles
<b>Downtown Development Authority</b>			<b>200,000</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>600,000</b>	
Architecture and Engineering for Town Center Development	200,000		200,000			200,000	200,000	600,000	Funds may be reimbursed to the city with financing for construction
<b>TOTAL</b>	<b>3,668,973</b>	<b>4,733,228</b>	<b>8,402,201</b>	<b>6,330,344</b>	<b>2,054,608</b>	<b>2,018,359</b>	<b>2,081,273</b>	<b>20,886,786</b>	

**FY2024 Capital Budget**

Project Description	FY2024							
	Cost	Capital/Gold Reserve	Water/Sewer Capital	Electric Capital	ARPA	SPLOST 2017	External Funds	Subtotals
<b>General</b>								<b>68,333</b>
Wayfinding Plan and Design Standards - Develop and Implement	20,000	20,000						20,000
Electric Vehicle Charging Stations (2)	15,000	15,000						15,000
Finance Software Upgrade	33,333	33,333						33,333
<b>Parks, Landscapes, and Recreation</b>								<b>1,930,000</b>
Dried Indian Creek Restoration and Greenway Trail	1,900,000						1,900,000	1,900,000
Bobcat Excavator E-35 (or equivalent)	15,000	15,000						15,000
Coke Street Trail from Watson to Richardson Street								-
Grounds Maintenance Equipment - Lawnmower	15,000	15,000						15,000
<b>Streets, Drains, Sidewalks, and Street Lamps</b>								<b>3,634,809</b>
Street Repairs and Resurfacing (annual schedule)	600,226	571,726					28,500	600,226
E. Clark Street Improvements	225,000	17,854				207,146		225,000
Whatcoat Street Improvements	700,000					700,000		700,000
Emory Street Sidewalk (Soule to Richardson Street)	1,500,000	1,000,000				500,000		1,500,000
Emory Street Sidewalk Replacement (Post Office to Soule Street)	500,000	500,000						500,000
E. Soule Street Improvements (full-depth reclamation, etc.)								-
Bobcat Excavator E-35 (or equivalent)	15,000	15,000						15,000
Bobcat Brush Cutter (or equivalent)	5,250	5,250						5,250
Bobcat Trencher (or equivalent)	4,333	4,333						4,333
Fencing Around Maintenance Facility	25,000	25,000						25,000
Painting Maintenance Facility	10,000	10,000						10,000
Stormwater Infrastructure Improvements and Reporting	50,000	50,000						50,000
<b>Electric Utility</b>								<b>422,668</b>
Electric System Improvements	100,000			100,000				100,000
Finance Software Upgrade	33,334			33,334				33,334
Bobcat Trencher (or equivalent)	4,334			4,334				4,334
Painting Maintenance Facility	10,000			10,000				10,000
Fencing Around Maintenance Facility	25,000			25,000				25,000
Power System Upgrades	250,000			250,000				250,000
<b>Water and Sewer Utility</b>								<b>2,071,391</b>
Water Line Replacement	1,978,475		352,393		876,082		750,000	1,978,475
Finance Software Upgrade	33,333		33,333					33,333
Bobcat Excavator E-35 (or equivalent)	15,000		15,000					15,000
Bobcat Brush Cutter (or equivalent)	5,250		5,250					5,250
Bobcat Trencher (or equivalent)	4,333		4,333					4,333
Fencing Around Maintenance Facility	25,000		25,000					25,000
Painting Maintenance Facility	10,000		10,000					10,000
<b>Police Department</b>								<b>75,000</b>
Patrol Vehicle(s)	75,000					75,000		75,000
<b>Downtown Development Authority</b>								<b>200,000</b>
Architecture and Engineering for Town Center Development	200,000	200,000						200,000
<b>TOTAL</b>	<b>8,402,201</b>	<b>2,497,496</b>	<b>445,309</b>	<b>422,668</b>	<b>876,082</b>	<b>1,482,146</b>	<b>2,678,500</b>	<b>8,402,201</b>

Projected Remaining Balances after FY 2024

Funds Available (as of 3/31/2023)	
General Capital/Gold Reserve	2,534,104
Water/Sewer Capital	1,500,752
Electric Capital	693,165
2017 SPLOST	955,228
ARPA	877,285
<b>TOTAL</b>	<b>6,560,534</b>

additional SPLOST 2017/2023 projected through 6/30/2024 (50,000 x 15 months)	750,000
SPLOST balance as of 3/31/2023	955,228
<b>TOTAL Expected Balance in SPLOST 2017 6/30/2024</b>	<b>1,705,228</b>

223,082

City of Oxford  
Capital Improvement Plan  
FY 2024-2028

Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	5-Year Totals
Finance Software Upgrade	\$ 100,000					100,000
Electric Vehicle Charging Stations (2)	\$ 15,000					15,000
Electric Dept. Vehicle Replacements		\$ 75,000		\$ 80,000		155,000
Power System Upgrades	\$ 250,000					250,000
Electric System Improvements	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	500,000
Smart Meters		\$ 600,000				600,000
Water Line Replacement	\$ 1,978,475	\$ 585,000	\$ 585,000	\$ 585,000	\$ 585,000	4,318,475
Fencing Around Maintenance Facility	\$ 75,000					75,000
Painting Maintenance Facility	\$ 30,000					30,000
Dried Indian Creek Restoration and Greenway Trail	\$ 1,900,000	\$ 250,000				2,150,000
Coke Street Trail from Watson to Richardson Street		\$ 400,000				400,000
Nature Parks on Giles and Little Properties		\$ 200,000	\$ 200,000			400,000
City Limit Monument Sign and Landscape Improvements					\$ 60,000	60,000
Wayfinding Plan and Design Standards	\$ 20,000					20,000
Bobcat Excavator E-35	\$ 45,000					45,000
Lawnmower	\$ 15,000					15,000
Bobcat Brush Cutter	\$ 10,500					10,500
Bobcat Trencher	\$ 13,000					13,000
Street Repairs and Resurfacing (annual schedule)	\$ 600,226	\$ 600,344	\$ 574,608	\$ 533,359	\$ 536,273	2,844,810
E. Clark Street Improvements	\$ 225,000					225,000
Whatcoat Street Improvements	\$ 700,000					700,000
Emory Street Sidewalk (Soule to Richardson Street)	\$ 1,500,000					1,500,000
Emory Street Sidewalk Replacement (Post Office to Soule Street)	\$ 500,000					500,000
E. Soule Street Improvements (full-depth reclamation, etc.)		\$ 3,500,000				3,500,000
Emory Street/Highway 81 Bridge and Connectivity over I-20					\$ 500,000	500,000
Emory Street/Highway 81 Complete Streets Plan and Development			\$ 500,000			500,000
City-Wide Complete Streets Plan and Development				\$ 500,000		500,000
Stormwater Infrastructure Improvements and Reporting	\$ 50,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	130,000
Police Dept. Vehicle Replacements	\$ 75,000		\$ 75,000		\$ 80,000	230,000
Architecture and Engineering for Town Center Development	\$ 200,000			\$ 200,000	\$ 200,000	600,000
<b>Totals</b>	<b>\$ 8,402,201</b>	<b>\$ 6,330,344</b>	<b>\$ 2,054,608</b>	<b>\$ 2,018,359</b>	<b>\$ 2,081,273</b>	<b>20,886,785</b>

July 1, 2023 - June 30, 2024

Adopted

Mayor David S. Eady

Councilmembers

Jeff Wearing - Erik Oliver  
Laura McCanless - George Holt  
Mike Ready - Jim Windham

Bill Andrew, City Manager  
Marcia Brooks, City Clerk/Treasurer  
Mark Anglin, Police Chief  
Jody Reid, Supervisor of Public Works and Utilities

	Description	FY2022 Budget	FY2022 Actual	FY2023 Budget	FY2023 Actual	FY2024 Recommend
<b>SPECIAL REVENUE FUNDS - REVENUE</b>						
2	ARPA GRANT	438,041	438,041	438,041	438,041	
3	ARPA PUBLIC SAFETY GRANT	2,153	2,153	0	0	0
	<b>Total Revenues</b>	440,194	440,194	438,041	438,041	0

<b>SPECIAL REVENUE FUNDS - EXPENDITURES</b>						
2	<i>ARPA GRANT</i>					
	Water/Sewer Projects	0	0	0	0	876,082
3	<i>ARPA PUBLIC SAFETY GRANT</i>					
	Police Salaries	2,153	2,153	0	0	0
	<b>Total Expenditures</b>	0	0	0	0	876,082