

**Oxford Mayor and Council
Special Called Work Session
Tuesday, June 13, 2023 – 6:30 p.m.
Oxford City Hall
110 W. Clark Street – Oxford GA 30054
A G E N D A**

1. **Mayor's Announcements**
2. ***Review of FY 2024 Budget**
3. **Other Business**
4. **Work Session Meeting Review** – Mayor Eady will review all the items discussed during the meeting.
5. **Executive Session**

*Attachments



Here is the information recommended to us by the CVIQG. All of the labor categories are over 4% from March 2022 to March 2023.

Economic News Release

ECT PRINT:

Table 11. Wages and salaries (not seasonally adjusted): Employment Cost Index for wages and salaries, for state and local government workers, by occupational group and industry

Table 11. Employment Cost Index for wages and salaries, for state and local government workers, by occupational group and industry

[Not seasonally adjusted]

| Occupational group and industry | Indexes (Dec. 2005=100) | | | Percent changes for | | | | | |
|----------------------------------------------|-------------------------|-----------|-----------|---------------------|-----------|-----------|------------------|-----------|-----------|
| | Mar. 2022 | Dec. 2022 | Mar. 2023 | 3-months ended- | | | 12-months ended- | | |
| | | | | Mar. 2022 | Dec. 2022 | Mar. 2023 | Mar. 2022 | Dec. 2022 | Mar. 2023 |
| All workers | 140.0 | 145.6 | 146.6 | 0.7 | 0.9 | 0.7 | 3.1 | 4.7 | 4.7 |
| Occupational group | | | | | | | | | |
| Management, professional, and related | 138.0 | 143.4 | 144.1 | 0.5 | 0.8 | 0.5 | 2.5 | 4.4 | 4.4 |
| Professional and related | 137.8 | 143.2 | 144.0 | 0.5 | 0.9 | 0.6 | 2.5 | 4.4 | 4.5 |
| Sales and office | 140.6 | 146.2 | 147.5 | 0.9 | 0.8 | 0.9 | 3.2 | 5.0 | 4.9 |
| Office and administrative support | 141.0 | 146.6 | 148.0 | 0.9 | 0.8 | 1.0 | 3.1 | 4.9 | 5.0 |
| Service occupations | 146.7 | 153.9 | 155.2 | 1.2 | 1.3 | 0.8 | 4.9 | 6.2 | 5.8 |
| Industry | | | | | | | | | |
| Education and health services | 138.3 | 143.9 | 144.7 | 0.4 | 0.9 | 0.6 | 2.7 | 4.5 | 4.6 |
| Educational services | 137.3 | 142.8 | 143.4 | 0.4 | 0.8 | 0.4 | 2.4 | 4.5 | 4.4 |
| Schools | 137.3 | 142.8 | 143.4 | 0.4 | 0.8 | 0.4 | 2.5 | 4.5 | 4.4 |
| Elementary and secondary schools | 136.8 | 142.2 | 142.8 | 0.4 | 0.8 | 0.4 | 2.2 | 4.3 | 4.4 |
| Health care and social assistance | 146.7 | 153.9 | 155.4 | 0.8 | 1.5 | 1.0 | 4.5 | 5.7 | 5.9 |
| Hospitals | 145.7 | 152.4 | 154.0 | 0.8 | 1.4 | 1.0 | 4.5 | 5.4 | 5.7 |
| Public administration | 142.7 | 148.5 | 149.7 | 1.3 | 0.8 | 0.8 | 4.0 | 5.5 | 4.9 |

SOURCE: U.S. Bureau of Labor Statistics, National Compensation Survey

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Last Modified Date: April 28, 2023

U.S. BUREAU OF LABOR STATISTICS Office of Compensation and Working Conditions PSB Suite 4160 2 Massachusetts Avenue NE Washington, DC 20212-0001

Telephone: 1-202-691-6199 www.bls.gov/ECT [Contact ECT](#)



Capital Improvement Plan FY 2024 - FY 2028

Capital Budget - 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

FY2024 Capital Budget

| Project Description | FY2024 | | | FY 2025 | FY2026 | FY2027 | FY2028 | Five-Year Total | Comments |
|-------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-----------------------------------------------------------------------------------------------------|
| | City Funds | External Funds | Subtotals | | | | | | |
| General | | | 85,333 | | | | 60,000 | 145,333 | |
| Cemetery road extension | 17,000 | | 17,000 | | | | | 17,000 | |
| 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 - Dev and Imp | 20,000 | | 20,000 | | | | | 20,000 | |
| Parks, Landscapes, and Recreation | | | 2,355,000 | 3,915,398 | 200,000 | - | - | 6,470,398 | |
| Dried Indian Creek Restoration and Greenway Trail | 225,000 | 1,900,000 | 2,125,000 | | | | | 2,125,000 | \$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 |
| Soule Street Trail from Hull Street to DIC | 200,000 | | 200,000 | 3,315,398 | | | | 3,515,398 | \$200k added to original grant amount for contingency cost overruns in original scope |
| 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 |
| Streets, Drains, Sidewalks, and Street Lamps | | | 3,638,309 | 4,120,344 | 1,094,608 | 1,053,359 | 1,056,273 | 10,962,893 | |
| Street Repairs and Resurfacing (annual schedule) | 575,226 | 28,500 | 603,726 | 600,344 | 574,608 | 533,359 | 536,273 | 2,848,310 | \$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 | | 700,000 | 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 St) | 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 | 130,000 | Several ditches need cleaning out and pipes bored-out/replaced |
| Emory Street/Highway 81 Complete Streets Plan and Dev | | | - | | 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 |
| Electric Utility | | | 422,668 | 475,000 | 100,000 | 180,000 | 100,000 | 1,277,668 | |
| 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 |
| Water and Sewer Utility | | | 2,071,391 | 885,000 | 585,000 | 585,000 | 585,000 | 4,711,391 | |
| 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 |
| Police Department | | | 75,000 | - | 75,000 | - | 80,000 | 230,000 | |
| Patrol Vehicle(s) | | 75,000 | 75,000 | | 75,000 | | 80,000 | 230,000 | High repair/maintenance costs suggest need to replace existing vehicles |
| Downtown Development Authority | | | - | - | - | 200,000 | 200,000 | 400,000 | |
| Architecture and Engineering for Town Center Development | | | - | | | 200,000 | 200,000 | 400,000 | Funds may be reimbursed to the city with financing for construction |
| TOTAL | 3,610,973 | 5,036,728 | 8,647,701 | 9,395,742 | 2,054,608 | 2,018,359 | 2,081,273 | 24,197,683 | |

FY2024 Capital Budget

| Project Description | FY2024 | | | | | | | | | | |
|--------------------------------------------------------------|------------------|----------------------|----------------|---------------------|------------------|----------------|----------------------------------|--------------------------------|----------------------------------|------------------|------------------|
| | Cost | Capital/Gold Reserve | Georgia Fund 1 | Water/Sewer Capital | Electric Capital | ARPA | SPLOST 2017 Original Allocations | SPLOST 2017 Excess Allocations | SPLOST 2023 Original Allocations | External Funds | Subtotals |
| General | | | | | | | | | | | 85,333 |
| Cemetery Road extension | 17,000 | 17,000 | | | | | | | | | 17,000 |
| Wayfinding Plan and Design Standards - Develop and Implement | 20,000 | 20,000 | | | | | | | | | 20,000 |
| Electric Vehicle Charging Station | 15,000 | 15,000 | | | | | | | | | 15,000 |
| Finance Software Upgrade | 33,333 | 33,333 | | | | | | | | | 33,333 |
| Parks, Landscapes, and Recreation | | | | | | | | | | | 2,355,000 |
| Dried Indian Creek Restoration and Greenway Trail | 2,125,000 | 225,000 | | | | | | | 1,900,000 | | 2,125,000 |
| Bobcat Excavator E-35 (or equivalent) | 15,000 | 15,000 | | | | | | | | | 15,000 |
| Soule Street Trail from Hull St. to DIC | 200,000 | 200,000 | | | | | | | | | 200,000 |
| Grounds Maintenance Equipment - Lawnmower | 15,000 | 15,000 | | | | | | | | | 15,000 |
| Streets, Drains, Sidewalks, and Street Lamps | | | | | | | | | | | 3,638,309 |
| Street Repairs and Resurfacing (annual schedule) | 603,726 | 575,226 | | | | | | | 28,500 | | 603,726 |
| 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 | | | | | | 140,774 | 359,226 | | 1,500,000 |
| Emory Street Sidewalk Replacement (Post Office to Soule St.) | 500,000 | 291,108 | 208,892 | | | | | | | | 500,000 |
| 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 |
| Electric Utility | | | | | | | | | | | 422,668 |
| 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 |
| Water and Sewer Utility | | | | | | | | | | | 2,071,391 |
| 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 |
| Police Department | | | | | | | | | | | 75,000 |
| Patrol Vehicle(s) | 75,000 | | | | | | | 75,000 | | | 75,000 |
| TOTALS | 8,647,701 | 2,534,104 | 208,892 | 445,309 | 422,668 | 876,082 | 207,146 | 915,774 | 359,226 | 2,678,500 | 8,647,701 |

Projected Remaining Balances after FY 2024

| Funds Available (as of 3/31/2023) | |
|---------------------------------------------------|------------------|
| General Capital/Gold Reserve | 2,534,104 |
| Georgia Fund 1 (balance 3/31/2023 \$1,601,458.63) | 208,892 |
| Water/Sewer Capital | 1,500,752 |
| Electric Capital | 693,165 |
| ARPA | 876,082 |
| TOTAL | 5,812,995 |

| | |
|-------------------------------------------------------------------------------------------|----------------|
| 2017 SPLOST Original Allocations spent in FY 2023 | 63,765 |
| 2017 SPLOST Original Allocations to spend in FY 2024 | 207,146 |
| SPLOST 2017 Excess Collections Nov. 2021 - March 2023 | 765,774 |
| additional SPLOST 2017 excess collections projected through 6/30/2023 (50,000 x 3 months) | 150,000 |
| TOTAL SPLOST 2017 Projection Excess Collections 6/30/2023 | 915,774 |
| SPLOST 2023 collected projected through 6/30/2024 (50,000 x 12 months) | 600,000 |
| SPLOST 2023 expenditures FY 2024 | 359,226 |

0

240,774



Annual Operating Budget - FY2024

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

| | Acct Number | Description | FY2022 Budget (Amended) | FY2022 Actual | FY2023 Budget | FY2023 Actual thru March | FY2023 Estimate full year | FY2024 Recommend | Comments |
|-------------------------------|----------------------|------------------------------------|-------------------------|--------------------|--------------------|--------------------------|---------------------------|--------------------|------------------------------------------------|
| GENERAL FUND - REVENUE | | | | | | | | | |
| 1 | 100-0000-3110000-000 | General Property Taxes | | -1,923 | | | | | |
| 2 | 100-0000-3111000-000 | Real Property Tax-Current Yr. | 130,000 | 123,184 | 135,000 | 158,864 | 158,864 | 172,000 | Reflects growth in property tax digest. |
| 3 | 100-0000-3112000-000 | 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 | 582,000 | |
| 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 | 77,640 | |
| 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. |
| 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 | | | |
| | | REVENUES TOTAL | \$1,062,767 | \$1,845,380 | \$1,302,510 | \$1,158,527 | \$1,439,905 | \$1,438,996 | |

| | Acct Number | Description | FY2022 Budget (Amended) | FY2022 Actual | FY2023 Budget | FY2023 Actual thru March | FY2023 Estimate full year | FY2024 Recommend | Comments |
|------------------------------------|---------------------|--------------------------|-------------------------------|------------------|------------------|--------------------------------|---------------------------------|---------------------|-----------------------|
| GENERAL FUND - EXPENDITURES | | | | | | | | | |
| CITY COUNCIL | | | | | | | | | |
| 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 | |
| | | SUBTOTAL | \$51,862 | \$43,698 | \$45,495 | \$24,838 | \$34,393 | \$58,212 | |

| | Acct Number | Description | FY2022 Budget (Amended) | FY2022 Actual | FY2023 Budget | FY2023 Actual thru March | FY2023 Estimate full year | FY2024 Recommend | Comments |
|---------------------------|---------------------|-----------------------------------|-------------------------|------------------|------------------|--------------------------|---------------------------|------------------|----------------------------------------------------------------|
| GENERAL GOVERNMENT | | | | | | | | | |
| 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 | |
| | | SUBTOTAL | \$719,010 | \$697,465 | \$797,156 | \$543,624 | \$717,406 | \$873,623 | |

| | Acct Number | Description | FY2022 Budget (Amended) | FY2022 Actual | FY2023 Budget | FY2023 Actual thru March | FY2023 Estimate full year | FY2024 Recommend | Comments |
|--------------|---------------------|---------------------------------|-------------------------------|------------------|------------------|--------------------------------|---------------------------------|---------------------|---------------------------------------|
| COURT | | | | | | | | | |
| 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 |
| | | SUBTOTAL | \$14,556 | \$14,556 | \$41,025 | \$23,004 | \$33,255 | \$41,025 | |

| | Acct Number | Description | FY2022 Budget (Amended) | FY2022 Actual | FY2023 Budget | FY2023 Actual thru March | FY2023 Estimate full year | FY2024 Recommend | Comments |
|--------------------------|---------------------|----------------------------------|-------------------------|------------------|------------------|--------------------------|---------------------------|------------------|---------------------------------------------------------------------------------------------------------------|
| POLICE DEPARTMENT | | | | | | | | | |
| 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 | 20,300 | 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 | 34,200 | Additional \$8,000 - four (4) car cameras. Current contract only body cams. Plus 5 Flock cameras @\$3,000 ea. |
| 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 | 3,000 | 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 | 5,000 | 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 |
| | | SUBTOTAL | \$397,616 | \$327,478 | \$437,838 | \$221,690 | \$265,792 | \$476,663 | |

| | Acct Number | Description | FY2022 Budget (Amended) | FY2022 Actual | FY2023 Budget | FY2023 Actual thru March | FY2023 Estimate full year | FY2024 Recommend | Comments |
|--------------------------|---------------------|-------------------------------|-------------------------|---------------|---------------|--------------------------|---------------------------|------------------|--------------------------------------------------------------------------------------------------------------|
| STREET DEPARTMENT | | | | | | | | | |
| | | | | | | | | | Allocating 1/3 of meter reader; 3/5 of groundskeepers (2); 1/5 refuse collection worker + one other position |
| 1 | 100.4200.511100.000 | Regular Employees-Street | 48,171 | 35,971 | 71,447 | 55,804 | 74,406 | 81,901 | |
| 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 | |
| | | SUBTOTAL | \$170,891 | \$202,931 | \$196,799 | \$124,530 | \$166,040 | \$266,680 | |
| CEMETERY | | | | | | | | | |
| 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 |
| | | SUBTOTAL | \$10,000 | \$8,000 | \$10,000 | \$5,000 | \$7,500 | \$7,500 | |

| | Acct Number | Description | FY2022 Budget (Amended) | FY2022 Actual | FY2023 Budget | FY2023 Actual thru March | FY2023 Estimate full year | FY2024 Recommend | Comments |
|----------------------------------------|---------------------|----------------------------------|-------------------------|-----------------|-----------------|--------------------------|---------------------------|------------------|------------------------------------------------------------------------------------------------------------|
| PARKS AND RECREATION DEPARTMENT | | | | | | | | | |
| 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) |
| | | SUBTOTAL | \$98,831 | \$66,941 | \$88,706 | \$71,595 | \$95,459 | \$159,160 | |

| | Acct Number | Description | FY2022 Budget (Amended) | FY2022 Actual | FY2023 Budget | FY2023 Actual thru March | FY2023 Estimate full year | FY2024 Recommend | Comments |
|----------------------------------------------|---------------------|-------------------------------|-------------------------|------------------|------------------|--------------------------|---------------------------|------------------|------------------------------------------|
| WATER & SEWER FUND - REVENUES | | | | | | | | | |
| 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 | | | | |
| | | TOTAL REVENUES | \$792,000 | \$869,491 | \$823,800 | \$639,383 | \$943,848 | \$820,038 | |
| WATER & SEWER FUND - EXPENDITURES | | | | | | | | | |
| 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 |
| | | TOTAL EXPENDITURES | \$692,000 | \$696,508 | \$772,979 | \$334,936 | \$446,582 | \$760,236 | |

| | Acct Number | Description | FY2022 Budget (Amended) | FY2022 Actual | FY2023 Budget | FY2023 Actual thru March | FY2023 Estimate full year | FY2024 Recommend | Comments |
|-------------------------------------|---------------------|---------------------------------|-------------------------|--------------------|--------------------|--------------------------|---------------------------|--------------------|------------------------------------------------------------------------|
| ELECTRIC FUND - REVENUES | | | | | | | | | |
| 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 | | | |
| | | TOTAL REVENUES | \$2,590,438 | \$2,585,570 | \$2,662,100 | \$1,807,443 | \$2,403,240 | \$2,497,500 | |
| ELECTRIC FUND - EXPENDITURES | | | | | | | | | |
| 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 | | | | |
| | | TOTAL EXPENDITURES | \$1,810,438 | \$1,795,753 | \$2,013,293 | \$1,329,315 | \$1,772,376 | \$2,113,435 | |

| | Acct Number | Description | FY2022 Budget (Amended) | FY2022 Actual | FY2023 Budget | FY2023 Actual thru March | FY2023 Estimate full year | FY2024 Recommend | Comments |
|----------------------------------------|---------------------|---------------------------------|-------------------------|------------------|------------------|--------------------------|---------------------------|------------------|--------------------------------------------|
| SOLID WASTE FUND - REVENUES | | | | | | | | | |
| 1 | 540.0000.344110.000 | Refuse Collection Charges | 169,500 | 166,577 | 169,500 | 122,477 | 163,303 | 225,170 | 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 | | | | | |
| | | TOTAL REVENUES | \$169,600 | \$168,679 | \$169,600 | \$122,477 | \$163,303 | \$225,270 | |
| SOLID WASTE FUND - EXPENDITURES | | | | | | | | | |
| 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 | | | | |
| | | TOTAL EXPENDITURES | \$179,600 | \$168,505 | \$202,756 | \$102,483 | \$136,664 | \$225,270 | |

| Acct Number | Description | FY2022 Budget (Amended) | FY2022 Actual | FY2023 Budget | FY2023 Actual thru March | FY2023 Estimate full year | FY2024 Recommend | Comments |
|-------------------------------|------------------------------------|-------------------------|---------------|---------------|--------------------------|---------------------------|------------------|----------|
| General Fund | | | | | | | | |
| Revenues | | 1,062,767 | 1,845,380 | 1,302,510 | 1,158,527 | 1,439,905 | 1,438,996 | |
| | Prior Year Unassigned F. Balance | 0 | 965,999 | | | | 0 | |
| | Transfers from W&S | 60,000 | | | | | 59,802 | |
| | Transfers from Electric | 340,000 | | 314,509 | | | 384,065 | |
| | Transfers from Solid Waste | 0 | | 0 | | | 0 | |
| | General Fund Revenues | 1,462,767 | 2,811,379 | 1,617,019 | 1,158,527 | 1,439,905 | 1,882,863 | |
| Expenditures | | | | | | | | |
| | 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 | 476,663 | |
| | 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 | | | | | |
| | General Fund Expenditures | 1,462,767 | 2,702,237 | 1,617,019 | 1,454,953 | 1,326,031 | 1,882,863 | |
| | General Fund BALANCE | 0 | 109,142 | 0 | -296,426 | 113,873 | 0 | |
| Water & Sewer Fund | | | | | | | | |
| Revenues | | 792,000 | 869,491 | 823,800 | 639,383 | 943,848 | 820,038 | |
| | Transfers from General Fund | | 982 | | | | | |
| | Transfers from Capital Funds | | 7,365 | | | | | |
| Expenditures | | 692,000 | 696,508 | 772,979 | 334,936 | 446,582 | 760,236 | |
| | Transfers to G/F | 60,000 | | 0 | 1,791 | | 59,802 | |
| | Transfers to Capital Fund | 40,000 | | 50,821 | | | | |
| | W & S Fund Expenditures | 792,000 | 696,508 | 823,800 | 336,727 | 446,582 | 820,038 | |
| | W & S Fund BALANCE | 0 | 181,330 | 0 | 302,656 | 497,266 | 0 | |

| Acct Number | Description | FY2022 Budget (Amended) | FY2022 Actual | FY2023 Budget | FY2023 Actual thru March | FY2023 Estimate full year | FY2024 Recommend | Comments |
|------------------------|--------------------------------------|-------------------------------|------------------|------------------|--------------------------------|---------------------------------|---------------------|----------|
| Electric Fund | | | | | | | | |
| | Revenues | 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 | | | | | |
| | Expenditures | 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 | | | 384,065 | |
| | Transfers to Capital Fund | 430,000 | | 301,142 | | | | |
| | Transfers to Solid Waste | 10,000 | | 33,156 | | | | |
| | Comp Trust transfer to Capital | 0 | | | | | | |
| | Electric Fund Expenditures | 2,590,438 | 1,795,753 | 2,662,100 | 1,329,315 | 1,772,376 | 2,497,500 | |
| | Electric Fund BALANCE | 0 | 883,721 | 0 | 478,128 | 630,864 | 0 | |
| Solid Waste | | | | | | | | |
| | Revenues | 169,600 | 168,679 | 202,756 | 122,477 | 163,303 | 225,270 | |
| | Transfer from General Fund | | 545 | | | | | |
| | Expenditures | 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 | | | | |
| | Solid Waste Fund Expenditures | 169,600 | 168,505 | 202,756 | 98,060 | 130,477 | 225,270 | |
| | Solid Waste Fund BALANCE | 0 | 718 | 0 | 24,417 | 32,826 | 0 | |
| ALL FUNDS TOTAL | | | | | | | | |
| | Revenues | 5,014,805 | 6,435,119 | 5,305,675 | 3,727,830 | 4,786,992 | 5,425,671 | |
| | Expenditures | 5,014,805 | 5,363,004 | 5,305,675 | 3,219,056 | 3,544,989 | 5,425,671 | |
| | Balance | 0 | 1,072,115 | 0 | 508,774 | 1,242,003 | 0 | |



Annual Special Revenue Funds Budget - FY2024

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 |
|----------------------------------------|------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|------------------|
| SPECIAL REVENUE FUNDS - REVENUE | | | | | | |
| 1 | ARPA GRANT | 438,041 | 438,041 | 438,041 | 438,041 | |
| 2 | ARPA PUBLIC SAFETY GRANT | 2,153 | 2,153 | 0 | 0 | 0 |
| 3 | ARPA SLFRF GRANT - IMPROVING NEIGHBORHOOD OUTCOMES IN DISPROPORTIONATELY IMPACTED COMMUNITIES ¹ | 0 | 0 | 0 | 0 | 0 |
| | Total Revenues | 440,194 | 440,194 | 438,041 | 438,041 | 0 |

| SPECIAL REVENUE FUNDS - EXPENDITURES | | | | | | |
|---------------------------------------------|------------------------------------------------------|-------|-------|---|---|---------|
| 1 | <i>ARPA GRANT</i> | | | | | |
| | Water/Sewer Projects | 0 | 0 | 0 | 0 | 876,082 |
| 2 | <i>ARPA PUBLIC SAFETY GRANT</i> | | | | | |
| | Police Salaries | 2,153 | 2,153 | 0 | 0 | 0 |
| 3 | <i>ARPA SLFRF GRANT²</i> | 0 | 0 | 0 | 0 | 0 |
| | Multi-Use Trail - Soule Street to Dried Indian Creek | | | | | |
| | Total Expenditures | 0 | 0 | 0 | 0 | 876,082 |

¹Note - original amount applied for was \$2,000,000. Additional \$200,000 granted as a contingency for cost overruns on items in original grant request

²Local funds of \$200,000 will be spent in FY 2024.

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

Anticipated revenue and expenses updated to reflect new rate of \$30 per can and costs of new contract.

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 4th 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, \$15,000 added for five (5) FLOCK 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 |
|--------------------------------------|----------------------|----------------------------------------------|-----------------------------|---------------------------------------------|--------------------|--------------------------|----------------------------|--------------------|---------------------|-------------------------|-------------------------|----------------------|-------------------------|
| CITY COUNCIL | | | | | | | | | | | | | |
| 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 | | | | | | | |
| CITY CLERK/CITY MANAGER STAFF | | | | | | | | | | | | | |
| 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 |
| POLICE DEPARTMENT | | | | | | | | | | | | | |
| 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 | | | | | |
| PUBLIC WORKS | | | | | | | | | | | | | |
| 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

| Expenses | FY 2023 | FY 2024 |
|------------------------------------------------|-------------------|-------------------|
| 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 |
| Totals | \$ 202,756 | \$ 225,270 |

| Revenues* | Fee per roll cart | | | | | | | |
|---------------------------------|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | \$23 | \$24 | \$25 | \$26 | \$27 | \$28 | \$29 | \$30 |
| 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 |
| Totals | \$ 172,247 | \$ 179,736 | \$ 187,225 | \$ 194,714 | \$ 202,203 | \$ 209,692 | \$ 217,181 | \$ 224,670 |

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