



**OFFICIAL MINUTES OF THE OXFORD MAYOR AND COUNCIL MEETING  
WORK SESSION  
MONDAY, NOVEMBER 18, 2024 – 6:30 PM  
CITY HALL**

**ELECTED OFFICIALS PRESENT:**

David Eady - Mayor  
George Holt – Councilmember  
Jim Windham – Councilmember  
Laura McCanless – Councilmember  
Jeff Wearing – Councilmember  
Mike Ready – Councilmember  
Erik Oliver – Councilmember

**STAFF PRESENT:**

Marcia Brooks –City Clerk/Treasurer  
Bill Andrew – City Manager  
Mark Anglin – Police Chief  
Jody Reid – Supervisor of Maintenance and  
Utilities  
David Strickland – City Attorney

**OTHERS PRESENT:** Mike McQuaide, Sam Latimer (Rushton), Chad Peden (Carter & Sloope), Amanda Huggins (City of Covington), Laura Gafnea (Oxford College), Daniel Parson (Oxford College)

**Agenda** (Attachment A)

**1. Mayor’s Announcements**

The Mayor and City Council Annual Retreat will be held on November 21 beginning at 9:00 a.m. at The Center. The Employee/Volunteer Appreciation Dinner will be held on December 13 at 7:00 p.m. at Vintage on 1<sup>st</sup> in Mansfield.

**2. Committee Reports**

- a. **Trees, Parks, and Recreation Board** – No report.
- b. **Planning Commission** – No report.
- c. **Downtown Development Authority** – Mike Ready provided the report.
- d. **Sustainability Committee** – Daniel Parson provided the report. He presented a draft ordinance for the City Council’s consideration. Mayor Eady stated it needs to be reviewed by the Planning Commission formally with a recommendation to the City Council. He also suggested that it should be shared with the Trees, Parks and Recreation Board.

**3. FY 2024 Audit Presentation** (Attachment B)

Sam Latimer with the accounting firm of Rushton presented the results of their independent financial audit of the City for FY 2024.

4. **Presentation by Amanda Huggins, Regulatory Compliance Specialist, City of Covington** (Appendix C)

Amanda Huggins spoke to the Mayor and City Council regarding the gas services provided by the City of Covington, which are available to customers in Oxford. Her presentation was centered around education and awareness of gas lines in the City.

5. **Presentation by Chad Peden with Carter & Sloope on the Turkey Creek Basin Sewer Line** (Appendix D)

Chad Peden spoke to the Mayor and City Council regarding results of the study completed recently on the Turkey Creek Basin Sewer Lines. The study revealed that there is inadequate sewer capacity in those lines when it rains. He provided several options for alleviating this situation that have varying costs. They will have their evaluation complete by the end of the year which will show which lines must be replaced and which ones can be repaired. There are some steps that can be taken immediately that may resolve some of the issues at a relatively modest cost.

Mike Hopkins with NCWSA recommends installing a flow meter for each jurisdiction to measure how much each one is using. Mayor Eady asked if a meter could be installed at Oxford College to isolate their usage from other customers in the City.

Mr. Peden recommended updating the capacity agreements the City has with the City of Covington and NCWSA.

Bill Andrew stated he will be bringing the sewer moratorium before the City Council at the next work session for consideration of an extension of at least six months.

6. **Authorization for the Mayor to execute a MOA for Preliminary Engineering for the Catova Creek Trail** (Appendix E)

A vote will be taken at the December regular meeting regarding the MOA.

7. **Code of Ordinances – Amendment – Compliance with HB 456** (Attachment F)

The First Reading for this amendment will be presented at the December regular session.

8. **Updated Oath for Oxford Police Officers** (Attachment G)

David Strickland clarified that the code of ordinances and charter do not need to be updated. The Police Department is only required to have an oath; it is not explicitly spelled out. A vote will be taken at the December regular meeting regarding the resolution.

9. **Task Order from AtkinsRealis for a Sign Inventory and Traffic Control Plan** (Attachment H)

A vote will be taken at the December regular meeting regarding the task order.

10. **FY 2025 Cost-of-Living Allowance (COLA) for Oxford's Hourly Employees**

A vote will be taken at the December regular meeting regarding the COLA.

11. **Resolution to Amend the City's Comprehensive Plan** (Attachment I)

A vote will be taken at the December regular meeting regarding the resolution.

12. **Resolution to Amend Financial Policies** (Attachment J)

A vote will be taken at the December regular meeting regarding the resolution.

**13. Resolution to Add Membership into an Additional Fund with GMA/GIRMA First Responder PTSD Program (Attachment K)**

A vote will be taken at the December regular meeting to approve the minimum amount.

**14. City Hall Landscape Proposal from Shades of Green (Attachment L)**

Mayor Eady suggested that this topic be tabled to have more time for discussion. The Councilmembers were in agreement.

**15. Other Business**

**16. Work Session Meeting Review**

**17. Executive Session**

None

**18. Adjourn**

Mayor Eady adjourned the meeting at 8:25 p.m.

Respectfully Submitted,



Marcia Brooks  
City Clerk/Treasurer

**Oxford Mayor and Council**  
**Work Session**  
**Monday, November 18, 2024 – 6:30 P.M.**  
**Oxford City Hall**  
**110 W. Clark Street, Oxford, Georgia**  
**Agenda**

1. **Mayor's Announcements:**
  - a. Reminder, the City Council Retreat will be held at The Center in Covington Thursday November 21. A light breakfast will be provided from 8:30 AM to 9:00 AM. It should be wrapped up at 4:00 PM.
2. **Committee Reports:** The Trees, Parks and Recreation Board, Planning Commission, Downtown Development Authority, and the Sustainability Committee.
3. **FY 2024 Audit Presentation:** Mr. Sam Latimer, Partner with Rushton, will present the FY 24 audit to the Mayor and Council.
4. **Presentation by Amanda Huggins, Regulatory Compliance Specialist, Gas Dept. City of Covington:** Ms. Huggins will review a presentation on the importance of safety and public awareness of the natural gas utility.
5. **\*Presentation by Chad Peden, PE with Carter & Sloope, on the Turkey Creek Basin Sewer Line:** The City's current sewer moratorium for the Turkey Creek Basin is set to expire January 1, 2025. Due to the current schedule for the improvements needed to address the inflow & infiltration into that line, particularly during wet weather, it is recommended the City extend that moratorium to July 1, 2025. Mr. Peden will review the current situation and the steps needed to ameliorate this situation.
6. **\*Authorization for the Mayor to execute the Memorandum of Agreement (MOA) for the Preliminary Engineering for the Catova Creek Trail:** The Congressional funding for this project totals \$900,000 and the City's match is \$225,000, which is currently budgeted in our FY25 Capital Budget. The total cost for the Preliminary Engineering is \$489,413.11. This MOA commits the City to pay 20% of those costs, or \$97,882.62. Please also see attached documents for the current Preconstruction Status Report and the Project Schedule.

7. **\*Consideration of an Ordinance to Amend the Oxford Code of Ordinances to align with House Bill 456:** HB 456 passed the Georgia General Assembly in 2024 and requires the following changes:

**Sec. 12-20. Appointment and qualifications of judge.**

The Mayor and City Council are authorized to appoint a judge of the Municipal Court, who shall serve a two-year term upon appointment. Any person appointed as a judge shall possess such qualifications and shall receive such compensation as shall be fixed by the Mayor and City Council and ~~shall serve at the pleasure of the governing authority,~~ upon appointment, shall serve until a successor is appointed, or if the judge is removed from office as provided in Code Section 36-32-2.1. Such term shall be memorialized in a written agreement between such individual and the City of Oxford.

8. **\*Consideration of an Updated Oath for Oxford Police Officers:** Chief Anglin is working on the Georgia Municipal Association's Excellence in Policing Certification and is recommending the Officer's Oath of Office be updated.
9. **\*Consideration of a Task Order from AtkinsRéalis for a Sign Inventory and Traffic Control Plan:** The City has \$20,000 budgeted for a "Wayfinding Plan and Design Standards – Develop and Implement."
10. **Consideration of a FY 2025 Cost-of Living Allowance (COLA) for Oxford's Hourly Employees:** Each year, Social Security bases the COLA on changes in the Consumer Price Index. For 2025, Social Security benefits and Supplemental Security Income (SSI) payments will increase by 2.5%. The last COLA was 4% and was implemented on April 1, 2024, in FY 2024.
11. **\*Consideration of a Resolution to Amend the City's Comprehensive Plan:** With the City's current efforts in applying for a Community Development Block Grant (CDBG) for water line replacement and Community HOME Investment Program (CHIP) funds for owner-occupied home renovation, it was recommended we update our Comp Plan to include language as to the importance of these projects. This will give us points on our applications. Additionally, we needed to correct an error on the smallest allowable lot size in the Town Neighborhood Character Area from .25 acres to .34 acres. A public hearing for these items was held on October 24.
12. **\*Resolution to Amend our Financial Policies to allow staff to authorize legal action for the recovery of delinquent accounts:** Darnel Recovery, our collections agency, recently contacted staff for consent to file suit to recover payment on a past-due account. City staff and Mr. Strickland did not feel appropriately empowered to make this authorization and are recommending a change in our Financial Policies. Please see Section 60, the last paragraph on the attachment.
13. **\*Consideration of a Resolution to Add Membership into an Additional Fund with the Georgia Municipal Association (GMA) – Georgia Interlocal Risk Management Agency (GIRMA) First Responder Post-Traumatic Stress Disorder (PTSD) Program:** This additional coverage complies with the recently passed House Bill 451 (2024). This bill mandates

all public entities that have employed (or volunteer) first responders provide lump-sum and income replacement (long-term disability) PTSD benefits, effective January 1, 2025. Please see the PTSD Quote proposal for various monthly benefits the City may wish to consider that would be above those required by law.

14. **\*Review of City Hall Landscape proposal from Shades of Green:** The City budgeted \$50,000 for this project and has spent \$5,329, leaving \$44,671 available. In addition to the costs associated with the landscaping, staff are pursuing the total costs for repairing the cistern.
15. **Other Business:** Update on Lead and Cooper water line investigations.
16. **Work Session Meeting Review:** Mayor Eady will review all the items discussed during the meeting.
17. **Executive Session:** An Executive Session could potentially be held for Land Acquisition/Disposition, Addressing Pending or Potential Litigation, and/or Personnel.

\*Attachments

November 1, 2024

To the Honorable Mayor and  
Members of the City Council  
City of Oxford, Georgia

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Oxford for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 21, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Oxford are described in Note 2 to the financial statements.

As described in Note 23 to the financial statements, the City changed accounting policies related to accounting changes and error corrections and their related disclosures by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 100, *Accounting Changes and Error Corrections* during the current fiscal year.

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

- Life expectancy of fixed assets for depreciation
- Allowance for uncollectible service accounts receivable
- Pension plan (actuarial assumptions)

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 1, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### **Other Matters**

We applied certain limited procedures to RSI including pension related schedules and disclosures, which are (is) required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information including the individual fund statements and schedule of projects financed with special purpose local option sales tax which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### **Restriction on Use**

This information is intended solely for the use of the City Council and management of City of Oxford and should not be used for any other purpose.

Very truly yours,

*Rushton, LLC*

Certified Public Accountants  
Gainesville, Georgia

To the Honorable Mayor  
and Members of the City Council  
City of Oxford, Georgia

In planning and performing our audit of the financial statements, we considered the City of Oxford Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Oxford, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Oxford, Georgia's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies, described as follows, to be significant deficiencies:

**2024-001**

*Condition:* While performing audit procedures, we noted that there is a lack of segregation of duties in the Finance Department due to not having enough staff to adequately allocate financial duties to different individuals.

*Recommendation:* To ensure sufficient internal controls are in place, the Finance Department should properly segregate duties to the extent possible with available staff members and mitigate risk with additional supervision in the finance processes where possible.

**2024-002**

*Condition:* While performing audit procedures over journal entries, we noted that there is no approval process for journal entries. All journal entries tested appeared appropriate.

*Recommendation:* Supporting documentation with evidence of approval should be retained.

**2024-003**

*Condition:* While performing audit procedures over payroll, we noted 3 of 20 (12%) tested timecards lacked evidence of approval by the appropriate department head.

*Recommendation:* Supporting documentation with evidence of approval should be retained.

**2024-004**

*Condition:* While performing audit procedures over utility customer account adjustments, we noted 8 of 10 (80%) tested customer account adjustments lacked evidence of approval.

*Recommendation:* Supporting documentation with evidence of approval should be retained.

**2024-005**

*Condition:* While performing audit procedures over utility customer account billings, we noted 10 of 25 (40%) of tested billings were miscalculated.

*Recommendation:* Utility customer account billings should be processed based on accurate usage readings and accurate fee schedules. The City might also consider the benefits that could be obtained by updating to a more functional software.

**2024-006**

*Condition:* While performing inventory observation procedures, we noted several Electric Utility Fund, Water and Sewer Utility Fund, and Solid Waste Fund inventory items that we not included in the City's inventory listing.

*Recommendation:* City staff should count inventory at a minimum annually, as of its fiscal year end, and maintain an accurate detailed listing supporting the inventory asset balances as reported in the financial statements.

During our audit we became aware of the following matters that are opportunities for strengthening internal controls and operating efficiency:

**2024-007**

*Condition:* While performing audit procedures on cash disbursements, we noted that 10 of 28 (36%) tested disbursements lacked evidence of appropriate approval.

*Recommendation:* Supporting documentation with evidence of approval should be retained.

**2024-008**

*Condition:* While performing audit procedures on cash disbursements, we noted instances where payment of invoices were not made in a timely manner. 5 of 60 (8%) invoices tested were held for more than forty-five days before payment was processed.

*Recommendation:* At a maximum, payment of invoices should be made within 30 days of receipt of the invoice.

**2024-009**

*Condition:* While performing audit procedures on business licenses, we noted that the City's listing of issued licenses during the year was not reliable.

*Recommendation:* City staff should maintain an accurate, up-to-date business license listing.

This report is intended solely for the information and use of management, others within the City organization and the City Council and is not intended to be and should not be used by anyone other than these specified parties.

*Rushton, LLC*

Certified Public Accountants  
November 1, 2024



***CITY OF OXFORD, GEORGIA***

***Annual Financial Report***

***For the fiscal year ended June 30, 2024***

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**CITY OF OXFORD, GEORGIA**  
**ANNUAL FINANCIAL REPORT**  
*For the fiscal year ended June 30, 2024*

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## Independent Auditor's Report

Honorable Mayor and Members  
of the City Council  
City of Oxford, Georgia

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Oxford, Georgia, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Oxford, Georgia's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Oxford, Georgia, as of June 30, 2024, and the respective changes in the financial position and, where applicable, cash flows thereof, and the budgetary comparisons of the General Fund and the American Rescue Plan Act Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Oxford, Georgia and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Oxford, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Oxford, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Oxford, Georgia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information on pages 4 through 14 and 63 through 68, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Oxford, Georgia's basic financial statements. The City of Oxford Downtown Development Authority component unit financial statements and schedules as listed in the table of contents, the schedule of projects financed with special purpose local option sales tax, and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules in the state reporting section and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2024, on our consideration of the City of Oxford, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Oxford, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Oxford, Georgia's internal control over financial reporting and compliance.

*Rushton, LLC*

Certified Public Accountants

Gainesville, Georgia  
November 1, 2024

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Oxford, it is our pleasure to present this narrative discussion and analysis of the City of Oxford's financial performance, providing an overview of the activities for the fiscal year ended June 30, 2024. The purpose of this narrative is to provide readers of financial statements with information that will help them make timely and meaningful financial decisions or draw conclusions about the City of Oxford. This analytical information is designed to be read in conjunction with the City's financial statements, which follow this section.

### Financial Highlights

- The City of Oxford's assets exceeded its liabilities at June 30, 2024 by \$25,124,189 (reported as *net position*).
- Total net position increased by \$2,872,551 during the most recent fiscal year.
- As of June 30, 2024, Oxford's governmental funds reported combined ending fund balances of \$2,543,354. The City's General Fund unassigned fund balance was negative \$230,726 at the end of the current fiscal year.
- As of June 30, 2024, Oxford's business-type activities reported combined ending net position of \$15,401,157. Approximately 52.6% of this total amount, \$7,714,587, is available for spending at the City Council's discretion (unassigned net position).

More detailed information regarding these activities and funds begins on page 7.

### Overview of the Financial Statements

This discussion and analysis narrative is intended to serve as an introduction to the City of Oxford's basic financial statements. The City of Oxford's basic financial statements are composed of three elements: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains required supplementary information in addition to our basic financial statements.

### Government-wide Financial Statements (Reporting the City as a whole)

The focus of the government-wide financial statements is on the overall financial position and activities of the City of Oxford and is designed to provide readers with a broad overview of the City's financial activities in a manner similar to a private business enterprise.

The City's government-wide financial statements include the Statement of Net Position and the Statement of Activities. These two statements report information about the City of Oxford using the accrual basis of accounting, which is similar to the accounting used by most private-sector businesses. All the current year's revenues and expenses are considered regardless of when cash is received or paid.

The purpose of the *Statement of Net Position* (pages 15-16) is to report all the assets held and liabilities owed by the City. The City reports all its assets when it acquires ownership over the assets and reports all its liabilities when they are incurred. The difference between the total assets and total liabilities is labeled *net position*. Although the purpose of the City is not to accumulate net position, in general, as this amount increases it indicates that the financial position of the City is improving over time.

The *Statement of Activities* (page 17), on the other hand, presents the revenues and expenses of the City. Under the accrual basis of accounting mentioned earlier, revenues are recognized when earned and expenses when incurred in this statement. Thus, revenues are reported even when they may not be collected for several weeks after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period. The difference is described as *change in net position*. The primary focus of the Statement of Activities is on the *net cost* of various activities provided by the City and identifies the extent to which each function of the City draws from general revenues or is self-financing through fees, grants, or other sources.

In the Statement of Net Position and the Statement of Activities, we divide the City of Oxford into three types of activities:

- **Governmental Activities** – Most of the City’s basic services are reported under this category, including police, recreation, public works, and general administration. Sales tax, property taxes, and intergovernmental revenues finance most of these services.
- **Business-type Activities** – The City charges fees to customers to assist in covering all or most of the cost for certain services it provides. The City’s electric system, water and sewer system, and garbage collection fees are reported in this category.
- **Discretely Presented Component Unit** – Component units are legally separate organizations for which the elected officials of the City are financially accountable. The Downtown Development Authority, although legally separate, functions for all practical purposes as a department of the City of Oxford, and therefore has been included as an integral part of the primary government.

The City’s government-wide financial statements are presented on pages 15-17.

### **Fund Financial Statements (Reporting the City’s Major Funds)**

The focus of fund financial statements is directed to specific activities of the City and its most significant funds, not the City as a whole. A fund is an entity with a self-balancing set of accounts that the City uses to tract specific resources and expenditures, either for management purposes or because of legal mandates. The City’s funds are divided into three broad categories – governmental, proprietary, and fiduciary – and use different accounting approaches.

- **Governmental Funds** – These funds account for essentially the same functions reported as governmental activities in the government-wide financial statements; however governmental fund financial statements focus on the short-term view of the City’s general government operations and the basic services it provides. Governmental funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash.

Because the focus of the governmental fund financial statements is narrower than that of the government-wide financial statements and because of the different accounting methods used to prepare them, there are often significant differences between the totals presented in these financial statements. It is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. An analysis of the balance sheet and the statement of revenues, expenditures, and changes in fund balances that reconciles the two statements are provided at the bottom of each statement.

In addition to the General Fund, which is considered a major fund, the City of Oxford maintains two governmental fund types:

1. Special Revenue Funds
2. Capital Projects Funds

The City of Oxford adopts an annual appropriated budget for its General Fund and its American Rescue Plan Act Fund. A budgetary comparison statement has been provided for the General Fund and the American Rescue Plan Act Fund to demonstrate compliance with this budget.

The City's basic governmental fund financial statements are presented on pages 18-23 of this report.

- **Proprietary Funds** – When the City charges customers for the services it provides – whether to outside customers or to other departments of the City – these services are generally reported in proprietary funds. These proprietary funds are prepared using the same accounting basis as the government-wide financial statements.

Enterprise fund statements report the same functions presented in the business-type activities columns of the government-wide financial statements. The City of Oxford uses enterprise funds, which are considered major funds, to account for its Electric system and Water and Sewer system, and Solid Waste functions.

The City's proprietary fund financial statements are presented on pages 24-28.

#### **Notes to the financial statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29-62 of this report.

#### **Required Supplementary Information**

The required supplementary information provides additional information on the City's defined benefit pension plan. This information is necessary to provide a complete picture of the changes in the City's net pension liability. The required supplementary information can be found on pages 63-68.

This report includes two schedules (pages 19 and 21), which reconcile the amounts reported on the governmental fund financial statements (modified accrual basis of accounting) with the governmental activities reported on the government-wide financial statements (accrual basis of accounting). The following summarizes the impact of transitioning from modified accrual-to-accrual accounting:

- Capital assets used in governmental activities on the government-wide statements are not reported on fund financial statements.
- Certain tax revenues that are earned, but not available, are reported as revenue on the government-wide statement but are reported as deferred revenue on the fund statements. Unless due and payable, long-term liabilities, such as lease obligations, compensated absences, bonds and notes payable, and others only appear as liabilities in the government-wide statements.
- Capital outlay spending results in capital assets on the government-wide statements but is reported as expenditures on the governmental fund financial statements.
- Bond and note proceeds result in liabilities on the government-wide statements but are recorded as other financing sources on the governmental fund financial statements.
- Certain other outflows represent either increases or decreases in liabilities on the government-wide statements but are reported as expenditures on the governmental fund financial statements.

## Overview of the City’s Financial Position and Operations

The City’s overall financial position and operations for this year is summarized as follows based on the information included in the government-wide financial statements (see pages 15-17):

### City of Oxford Net Position (Financial Position) Fiscal Years 2023 and 2024

|   | Governmental<br>Activities |                     | Business-Type<br>Activities |                      | Total                |                      |
|---|----------------------------|---------------------|-----------------------------|----------------------|----------------------|----------------------|
|   | 2023                       | 2024                | 2023                        | 2024                 | 2023                 | 2024                 |
| Current assets                                  | \$ 5,120,141               | \$ 3,145,705        | \$ 7,034,352                | \$ 8,090,668         | \$ 12,154,493        | \$ 11,236,373        |
| Capital assets                                  | 5,934,697                  | 7,240,868           | 6,070,708                   | 7,993,276            | 12,005,405           | 15,234,144           |
| Other noncurrent assets                         | 429,070                    | 356,133             | 0                           | 0                    | 429,070              | 356,133              |
| <b>Total assets</b>                             | <b>11,483,908</b>          | <b>10,742,706</b>   | <b>13,105,060</b>           | <b>16,083,944</b>    | <b>24,588,968</b>    | <b>26,826,650</b>    |
| <b>Total deferred outflows<br/>of resources</b> | <b>50,849</b>              | <b>26,442</b>       | <b>124,492</b>              | <b>39,663</b>        | <b>175,341</b>       | <b>66,105</b>        |
| Current liabilities                             | 988,358                    | 622,882             | 430,599                     | 410,988              | 1,418,957            | 1,033,870            |
| Noncurrent liabilities                          | 78,979                     | 92,225              | 416,411                     | 311,462              | 495,390              | 403,687              |
| <b>Total liabilities</b>                        | <b>1,067,337</b>           | <b>715,107</b>      | <b>847,010</b>              | <b>722,450</b>       | <b>1,914,347</b>     | <b>1,437,557</b>     |
| <b>Total deferred inflows<br/>of resources</b>  | <b>496,393</b>             | <b>331,009</b>      | <b>101,931</b>              | <b>0</b>             | <b>598,324</b>       | <b>331,009</b>       |
| <b>Net Position</b>                             |                            |                     |                             |                      |                      |                      |
| Net investment<br>in capital assets             | 5,897,022                  | 6,673,894           | 5,741,953                   | 7,686,570            | 11,638,975           | 14,360,464           |
| Restricted                                      | 1,243,233                  | 1,233,984           | 0                           | 0                    | 1,243,233            | 1,233,984            |
| Unrestricted                                    | 2,830,772                  | 1,815,154           | 6,538,658                   | 7,714,587            | 9,369,430            | 9,529,741            |
| <b>Total net position</b>                       | <b>\$ 9,971,027</b>        | <b>\$ 9,723,032</b> | <b>\$ 12,280,611</b>        | <b>\$ 15,401,157</b> | <b>\$ 22,251,638</b> | <b>\$ 25,124,189</b> |

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. Assets for the City of Oxford exceeded liabilities by \$25,124,189 at the close of the current year. However, much of the net position either is restricted for the purposes for which they can be used or are invested in capital assets.

The largest portion of the City of Oxford’s net position reflects its net invested in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt outstanding that was needed to construct or acquire the assets. The City uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The unrestricted governmental net position decreased due to the increase in restricted net position as the City accumulates funds for future capital projects in the City. The City continues to sustain prior year fund balance in reserve because of current economic conditions.

The city's original budget forecast for fiscal year 2024 continued to be affected by current economic conditions resulting in significant increase in expenditures due to price increases as felt by all citizens and governments in our area. The city continues to focus on major infrastructure projects and current fixed assets maintenance in the Electric, Water, Sewer, Street, and Police Department.

Additionally, conservative spending in the Government as a whole combined with some growth in the city resulted in total revenues exceeding expenditures and were total contributing factors for the positive Net Position at year end.

**ELECTRIC DEPT:**

Electricity continues to be a major financial sustainer for the City of Oxford. Electric revenue is derived from the sale of electricity to the residents of the City by means of user fees. Operating revenues and expenses in the Electric Fund made up approximately 67.8% and 64.3%, respectively, of all business-type activity operating revenues and expenses.

**WATER AND SEWER DEPT:**

Water revenue is derived from the sale of water and sewer services to the citizens of the City and tap fees. Operating revenues and expenses in the Water and Sewer Fund made up approximately 26.1% and 28.7%, respectively, of all business-type activity operating revenues and expenses.

**SOLID WASTE DEPT:**

Solid Waste revenue is derived from the provision of solid waste services to the citizens of the City. Operating revenues and expenses in the Solid Waste Fund made up approximately 6.1% and 7.0%, respectively, of all business-type activity operating revenues and expenses.

**GENERAL FUND:**

Tax collections continue to exceed budgeted tax revenue for fiscal year 2024 due to increased assessed property values. The city continues to take responsible and proactive measures to ensure financial stability, expenditure and budgeting oversight, and cost saving processes which will allow for future growth.

Effective tax collection processes, 2023 SPLOST Revenues continuing to exceed expectations, insurance proceeds from covered vehicle loss, sales of stagnant equipment, and ARPA funding from State and Federal Grant processes had a positive and direct impact on the city's overall Net Position for fiscal year 2024. The availability of 2023 SPLOST & LMIG funding from the State of Georgia continues to reduce financial strain on the General Fund.

The Street Department and Downtown Development Authority will continue to have areas that increase cost, but in a direct and positive way, through continued road and street maintenance and downtown business interest. LMIG funding for fiscal year 2022, 2023, and 2024 will be used for one large paving project in the near future. The City hopes to achieve better economy of scale with this consolidation of funding.

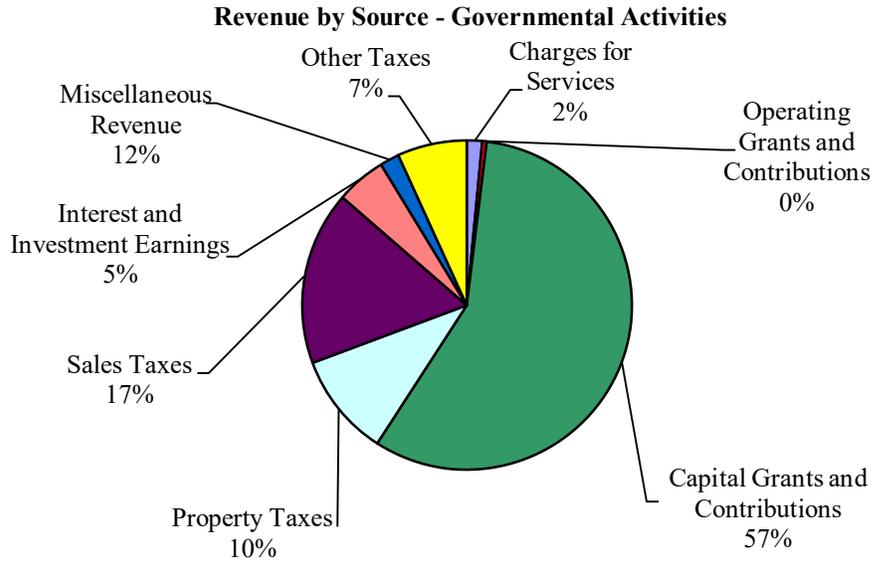
The following condensed financial information was derived from the government-wide Statement of Activities and reflects how the City of Oxford’s net position changed during the year.

**City of Oxford  
Changes in Net Position  
For Fiscal Years 2023 and 2024**

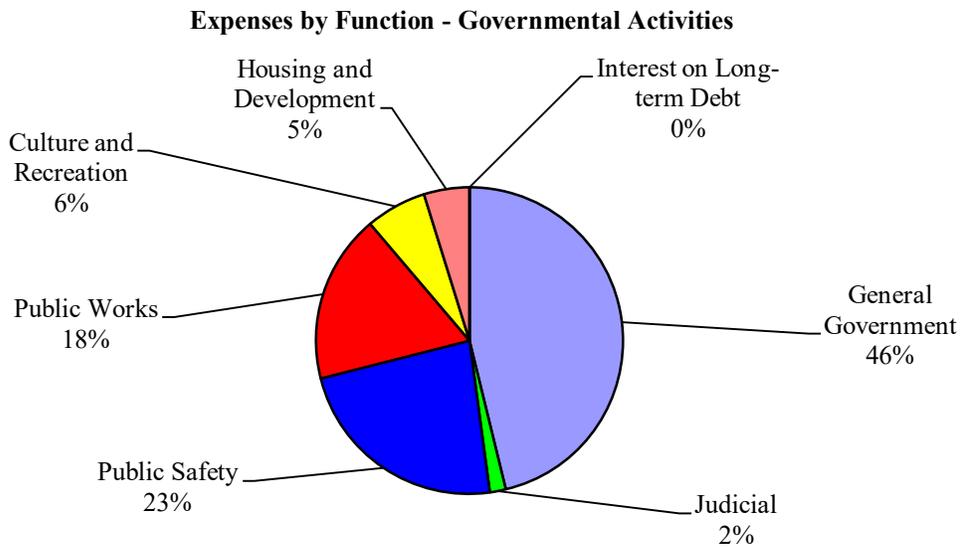
|   | Governmental<br>Activities |                     | Business-Type<br>Activities |                      | Total                |                      |
|---|----------------------------|---------------------|-----------------------------|----------------------|----------------------|----------------------|
|   | 2023                       | 2024                | 2023                        | 2024                 | 2023                 | 2024                 |
| Program revenues:   |                            |                     |                             |                      |                      |                      |
| Charges for services  | \$ 84,064                  | \$ 60,856           | \$ 3,365,137                | \$ 3,287,402         | \$ 3,449,201         | \$ 3,348,258         |
| Operating grants and contributions                          | 2,625                      | 18,088              | 0                           | 0                    | 2,625                | 18,088               |
| Capital grants and contributions                            | 690,827                    | 2,296,819           | 0                           | 524,429              | 690,827              | 2,821,248            |
| General revenues:   |                            |                     |                             |                      |                      |                      |
| Property taxes  | 376,132                    | 408,849             | 0                           | 0                    | 376,132              | 408,849              |
| Sales tax   | 665,275                    | 684,073             | 0                           | 0                    | 665,275              | 684,073              |
| Other taxes   | 262,644                    | 274,999             | 0                           | 0                    | 262,644              | 274,999              |
| Interest and investment earnings                            | 93,290                     | 198,661             | 11,521                      | 11,655               | 104,811              | 210,316              |
| Gain on sale of assets                                      | 0                          | 8,040               | 5,000                       | 2,525                | 5,000                | 10,565               |
| Miscellaneous revenue                                       | 84,769                     | 67,100              | 0                           | 0                    | 84,769               | 67,100               |
| <b>Total revenues</b>                                       | <b>2,259,626</b>           | <b>4,017,485</b>    | <b>3,381,658</b>            | <b>3,826,011</b>     | <b>5,641,284</b>     | <b>7,843,496</b>     |
| <b>Expenses</b>   |                            |                     |                             |                      |                      |                      |
| General Government  | 790,484                    | 909,799             | 0                           | 0                    | 790,484              | 909,799              |
| Judicial  | 35,604                     | 33,086              | 0                           | 0                    | 35,604               | 33,086               |
| Public Safety   | 326,800                    | 457,008             | 0                           | 0                    | 326,800              | 457,008              |
| Public Works  | 313,109                    | 349,764             | 0                           | 0                    | 313,109              | 349,764              |
| Culture and Recreation                                      | 129,465                    | 126,548             | 0                           | 0                    | 129,465              | 126,548              |
| Housing and Development                                     | 9,760                      | 94,501              | 0                           | 0                    | 9,760                | 94,501               |
| Electric  | 0                          | 0                   | 1,757,978                   | 1,927,857            | 1,757,978            | 1,927,857            |
| Water and Sewer   | 0                          | 0                   | 728,647                     | 863,597              | 728,647              | 863,597              |
| Solid Waste   | 0                          | 0                   | 159,918                     | 208,785              | 159,918              | 208,785              |
| <b>Total expenses</b>                                       | <b>1,605,222</b>           | <b>1,970,706</b>    | <b>2,646,543</b>            | <b>3,000,239</b>     | <b>4,251,765</b>     | <b>4,970,945</b>     |
| <b>Increase (decrease) in net position before transfers</b> | <b>654,404</b>             | <b>2,046,779</b>    | <b>735,115</b>              | <b>825,772</b>       | <b>1,389,519</b>     | <b>2,872,551</b>     |
| Transfers   | (2,632)                    | (2,294,774)         | 2,632                       | 2,294,774            | 0                    | 0                    |
| <b>Increase (decrease) in net position</b>                  | <b>651,772</b>             | <b>(247,995)</b>    | <b>737,747</b>              | <b>3,120,546</b>     | <b>1,389,519</b>     | <b>2,872,551</b>     |
| <b>Net position - beginning (original)</b>                  | <b>9,319,255</b>           | <b>9,971,027</b>    | <b>11,674,298</b>           | <b>12,280,611</b>    | <b>20,993,553</b>    | <b>22,251,638</b>    |
| <b>Prior period adjustment</b>                              | <b>0</b>                   | <b>0</b>            | <b>(131,434)</b>            | <b>0</b>             | <b>(131,434)</b>     | <b>0</b>             |
| <b>Net position - beginning (restated)</b>                  | <b>9,319,255</b>           | <b>9,971,027</b>    | <b>11,542,864</b>           | <b>12,280,611</b>    | <b>20,862,119</b>    | <b>22,251,638</b>    |
| <b>Net position - ending</b>                                | <b>\$ 9,971,027</b>        | <b>\$ 9,723,032</b> | <b>\$ 12,280,611</b>        | <b>\$ 15,401,157</b> | <b>\$ 22,251,638</b> | <b>\$ 25,124,189</b> |

### Governmental Activities –

The following chart depicts revenues of the governmental activities for the year:

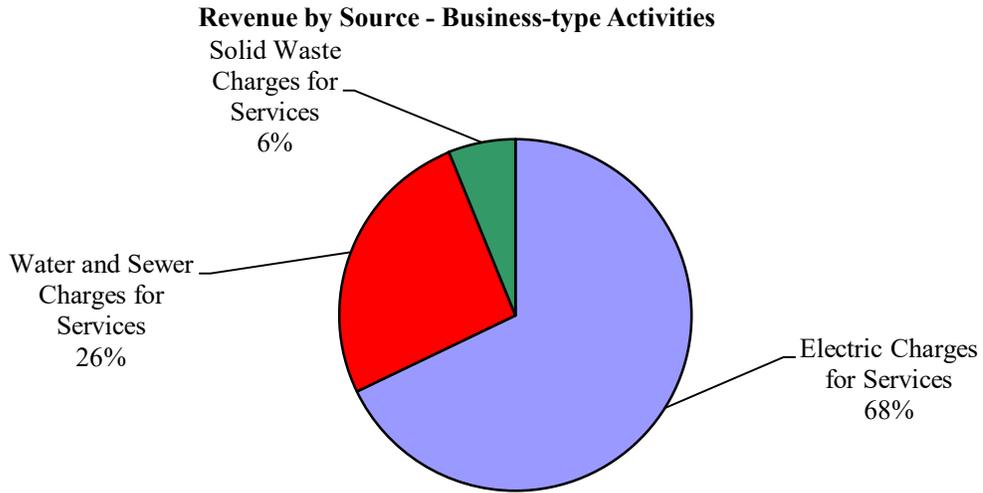


The following chart depicts the expenses of the governmental activities for the year:

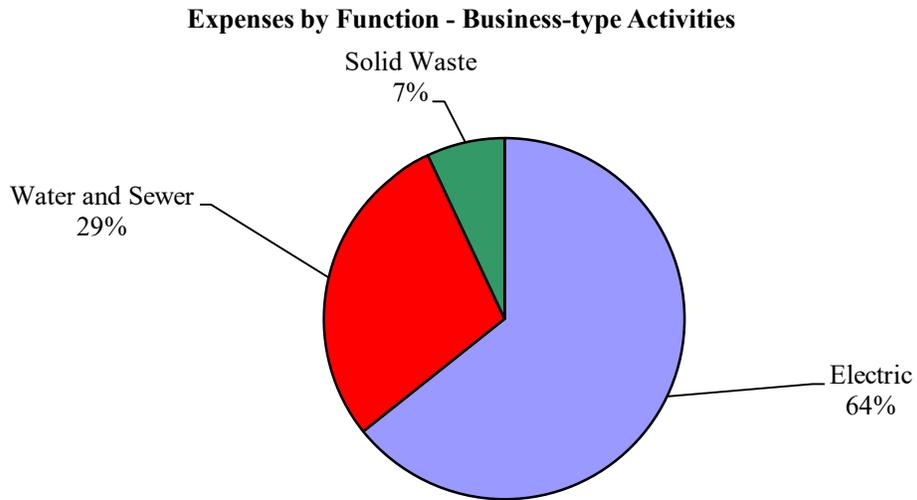


**Business-type Activities –**

The following chart depicts the revenues of the business-type activities:



The following chart depicts the expenses of the business-type activities:



## Financial Analysis of the City's Funds

As noted earlier, the City of Oxford uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the City of Oxford's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

As the City completed this year, its governmental funds reported a combined ending fund balance of \$2,543,354. Of this amount, (\$230,726) (9.1%) constitutes unassigned fund balance, which is available for appropriation for the general purposes of the funds. The remainder of fund balance is reserved or designated for projects and is not available for spending.

The **General Fund** is the chief operating fund of the City. At the end of the current year, unassigned fund balance of the General Fund was (\$230,726) and the total fund balance reached \$0. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents (14.1%) of the total General Fund expenditures, while total fund balance represents 0% of that same amount. Unassigned fund balance in the general fund was negative in the current fiscal year mostly due to the General Fund assisting with the financing of the CDBG Water Line Replacement project in the Water and Sewer Fund.

The **American Rescue Plan Act Fund** is the special revenue fund that is used to account for revenues and expenditures of the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Fund. At the end of the current year, restricted fund balance of this fund was \$750.

The **2017 SPLOST Fund** is the capital projects fund that is used to account for long-term projects financed by the passage of the Newton County 2017 Special Purpose Local Option Sales Tax. At the end of the current year, restricted fund balance of this fund was \$4,113.

The **2023 SPLOST Fund** is the capital projects fund that is used to account for long-term projects financed by the passage of the Newton County 2023 Special Purpose Local Option Sales Tax. At the end of the current year, restricted fund balance of this fund was \$539,360.

The **Capital Projects Fund** is the capital projects fund that is used to account for funds provided for the City's future capital investments. At the end of the current year, assigned fund balance of this fund was \$1,999,031.

The **CDBG Fund** is the capital projects fund that is used to account for revenues and expenditures of the Community Development Block Grant. At the end of the current year, assigned fund balance of this fund was \$0.

## General Fund Budget Highlights

The original budget for the General Fund was amended by various additional revenues and appropriations approved after the beginning of the year. The overall General Fund has remained under budget for the past several years, from the continuous efforts to reduce the general fund budget each year. As we approach fiscal year 2024, the city has seen significant price increases as have all municipalities. The city anticipates a small reduction in fund balance to be likely until new revenues or grant funding can be located to reduce the burden. The city will continue to make every effort to keep expenses low while maintaining a high level of service for residents.

General Fund expenditures were \$1,637,385 with appropriations of \$1,882,863. Continued increases in local sales taxes have aided city efforts to stay within budget guidelines. Unexpected capital purchases will continue to be offset from funds provided by 2023 SPLOST from Newton County.

## American Rescue Plan Act Special Revenue Fund Budget Highlights.

All of the American Rescue Plan Act Special Revenue Fund monies have been expended as of the end of current fiscal year. The funds were used to partially fund the CDBG Water Line Replacement project in the Water and Sewer Fund.

### Proprietary Funds

The City of Oxford's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Net position of the City's three proprietary funds totaled as follows:

- Electric Utility \$5,679,302
- Water and Sewer Utility \$9,561,914
- Solid Waste \$ 159,941

The total increase in net position for the three funds was \$3,120,546. Other factors concerning the finances of these three funds have already been addressed in the discussion of The City's business-type activities.

### Capital Assets and Debt Administration

**Capital Assets.** The City of Oxford has invested \$15,234,144 in capital assets (net of accumulated depreciation). Capital assets include infrastructure, land, buildings, and machinery and equipment. Approximately 52.5% of these investments are related to business-type activities and approximately 47.5% relates to governmental activities.

Capital assets held by the City at the end of the current year are summarized as follows:

|                           | <b>Governmental<br/>Activities</b> | <b>Business-type<br/>Activities</b> | <b>Total</b>         |
|---------------------------|------------------------------------|-------------------------------------|----------------------|
| Land                      | \$ 2,573,008                       | \$ 0                                | \$ 2,573,008         |
| Buildings                 | 2,208,202                          | 1,122,395                           | 3,330,597            |
| Land improvements         | 1,716,542                          | 0                                   | 1,716,542            |
| Distribution system       | 0                                  | 12,583,251                          | 12,583,251           |
| Machinery and equipment   | 630,689                            | 168,329                             | 799,018              |
| Vehicles                  | 489,902                            | 389,836                             | 879,738              |
| Construction in progress  | 1,444,182                          | 0                                   | 1,444,182            |
| Total                     | 9,062,525                          | 14,263,811                          | 23,326,336           |
| Accumulated depreciation  | (1,821,657)                        | (6,270,535)                         | (8,092,192)          |
| <b>Net Capital Assets</b> | <b>\$ 7,240,868</b>                | <b>\$ 7,993,276</b>                 | <b>\$ 15,234,144</b> |

Additional information on the City of Oxford's capital assets can be found in the Notes to the Financial Statements on pages 50-51 of this report.

**Long-term debt.** On June 30, 2024, the City of Oxford has \$276,559 in notes payable outstanding. The City decreased its long-term debt outstanding in fiscal year 2024 by \$52,196. Additional information on the City's long-term debt can be found in the notes to the Financial Statements on page 51 of this report.

## **ECONOMIC CONDITION AND OUTLOOK:**

Georgia's economic outlook for calendar year 2025 is generally positive, with growth projected to be around 5% of GDP. Other economic projections for Georgia in 2025:

- General Economy: Georgia's Gross Domestic Product (GDP) is expected to reach \$33.57 billion in 2025 and \$35.32 billion in 2026.
- Jobs: Georgia is expected to add 71,800 jobs in 2025, with 17,800 of those being premium jobs.
- Personal income: Georgia's nominal personal income is expected to grow by 5.6% in 2025.
- Inflation: Inflation is expected to reach 4% in 2025.

The Newton County economy appears to be slightly ahead of the state as a whole and so with Local Option Sales Tax (LOST) and Special Purpose Local Option Sales Tax (SPLOST) revenue continuing to be strong, coupled with increasing property values, the City of Oxford expects to continue to see revenue hold firm. This high-performing local economy allows Oxford to continue an adequate level of service likely without an increase in the millage rate or utility rates. Oxford will continue to stay steadfast, ensuring that it compares well with other municipalities within the State of Georgia. Of the governing factors considered for the fiscal year 2025 budget planning are to:

- Keep property taxes low and to more conservatively utilize Proprietary Funds to supplement the City's General Fund.
- Continue as a member of the Municipal Electric Authority of Georgia (MEAG) and to stay with our trend to wean the General Fund away from using the earnings from the Electric Utility Fund to supplement the General Fund. While long-range planning has assured Oxford of an adequate supply of electric power, the City is taking a proactive approach to facilitate the construction of a local solar power generating facility with a possible grant from Groundswell, a U.S. southeast regional non-profit which has received \$156 million from the U.S. Environmental Protection Agency (EPA) and their Greenhouse Gas Reduction Fund (GGRF).
- Continue utilizing SPLOST funds to upgrade the City's water system and hopefully supporting these funds with a successful Community Development Block Grant (CDBG) application for the replacement of water lines. The City is also using SPLOST funds to make improvements to transportation and parks. Remaining SPLOST funds will be used for public safety and additional transportation improvements.
- Continue to partner with Oxford College of Emory University, which is the largest industry and employer in the City.
- Continue being managed by a dedicated staff and a mayor and council committed to sound fiscal policy, cooperative intergovernmental planning, and transparency in all its actions.

### **Contacting the City's Financial Services Department**

This financial report is compiled to provide the citizens, taxpayers, customers, investors, and creditors with a general overview of the City of Oxford's finances and to demonstrate the City's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed as follows:

The Office of the City Manager  
City of Oxford  
110 West Clark Street  
Oxford, GA 30054

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***BASIC FINANCIAL STATEMENTS***

**CITY OF OXFORD, GEORGIA**  
**STATEMENT OF NET POSITION**  
*June 30, 2024*

|                                       | Primary Government         |                             |                   | Component Unit                       |
|---------------------------------------|----------------------------|-----------------------------|-------------------|--------------------------------------|
|                                       | Governmental<br>Activities | Business-type<br>Activities | Total             | Downtown<br>Development<br>Authority |
| <b>ASSETS</b>                         |                            |                             |                   |                                      |
| <b>Current assets</b>                 |                            |                             |                   |                                      |
| Cash and cash equivalents             | \$ 3,913,197               | \$ 5,794,614                | \$ 9,707,811      | \$ 31,115                            |
| Investments                           | 0                          | 98,959                      | 98,959            | 0                                    |
| Restricted assets                     |                            |                             |                   |                                      |
| Cash and cash equivalents             | 0                          | 136,492                     | 136,492           | 0                                    |
| Receivables (net)                     |                            |                             |                   |                                      |
| Accounts                              | 0                          | 968,641                     | 968,641           | 0                                    |
| Taxes                                 | 90,431                     | 0                           | 90,431            | 0                                    |
| Lease                                 | 41,320                     | 0                           | 41,320            | 0                                    |
| Intergovernmental                     | 104,377                    | 0                           | 104,377           | 0                                    |
| Internal balances                     | (1,045,115)                | 1,045,115                   | 0                 | 0                                    |
| Prepaid items                         | 41,495                     | 10,727                      | 52,222            | 0                                    |
| Inventories                           | 0                          | 36,120                      | 36,120            | 0                                    |
|                                       | <u>3,145,705</u>           | <u>8,090,668</u>            | <u>11,236,373</u> | <u>31,115</u>                        |
| <b>Total current assets</b>           |                            |                             |                   |                                      |
| <b>Noncurrent assets</b>              |                            |                             |                   |                                      |
| Lease receivable                      | 356,133                    | 0                           | 356,133           | 0                                    |
| Capital assets                        |                            |                             |                   |                                      |
| Non-depreciable                       | 4,017,190                  | 0                           | 4,017,190         | 0                                    |
| Depreciable (net)                     | <u>3,223,678</u>           | <u>7,993,276</u>            | <u>11,216,954</u> | <u>88,681</u>                        |
|                                       | <u>7,597,001</u>           | <u>7,993,276</u>            | <u>15,590,277</u> | <u>88,681</u>                        |
| <b>Total noncurrent assets</b>        |                            |                             |                   |                                      |
|                                       | <u>10,742,706</u>          | <u>16,083,944</u>           | <u>26,826,650</u> | <u>119,796</u>                       |
| <b>Total assets</b>                   |                            |                             |                   |                                      |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b> |                            |                             |                   |                                      |
| Deferred outflows related to pension  | <u>26,442</u>              | <u>39,663</u>               | <u>66,105</u>     | <u>0</u>                             |
| <b>LIABILITIES</b>                    |                            |                             |                   |                                      |
| <b>Current liabilities</b>            |                            |                             |                   |                                      |
| Payables                              |                            |                             |                   |                                      |
| Accounts                              | 480,169                    | 203,086                     | 683,255           | 200                                  |
| Retainages                            | 119,404                    | 0                           | 119,404           | 0                                    |
| Intergovernmental                     | 0                          | 6,814                       | 6,814             | 0                                    |
| Accrued salaries and expenses         | 18,364                     | 7,437                       | 25,801            | 0                                    |
| Compensated absences                  | 4,945                      | 1,771                       | 6,716             | 0                                    |
| Unearned revenue                      | 0                          | 2,760                       | 2,760             | 0                                    |
| Customer deposits payable             | 0                          | 136,492                     | 136,492           | 0                                    |
| Notes payable                         | 0                          | 52,628                      | 52,628            | 0                                    |
|                                       | <u>622,882</u>             | <u>410,988</u>              | <u>1,033,870</u>  | <u>200</u>                           |
| <b>Total current liabilities</b>      |                            |                             |                   |                                      |

**CITY OF OXFORD, GEORGIA**  
**STATEMENT OF NET POSITION**  
*June 30, 2024*

|                                      | <b>Primary Government</b>          |                                     |                      | <b>Component Unit</b>                         |
|--------------------------------------|------------------------------------|-------------------------------------|----------------------|---|
|                                      | <b>Governmental<br/>Activities</b> | <b>Business-type<br/>Activities</b> | <b>Total</b>         | <b>Downtown<br/>Development<br/>Authority</b> |
| <b>Noncurrent liabilities</b>        |                                    |                                     |                      |   |
| Compensated absences                 | \$ 44,500                          | \$ 15,943                           | \$ 60,443            | \$ 0  |
| Net pension liability                | 47,725                             | 71,588                              | 119,313              | 0   |
| Notes payable                        | 0                                  | 223,931                             | 223,931              | 0   |
| <b>Total noncurrent liabilities</b>  | <b>92,225</b>                      | <b>311,462</b>                      | <b>403,687</b>       | <b>0</b>                                      |
| <b>Total liabilities</b>             | <b>715,107</b>                     | <b>722,450</b>                      | <b>1,437,557</b>     | <b>200</b>                                    |
| <b>DEFERRED INFLOWS OF RESOURCES</b> |                                    |                                     |                      |   |
| Deferred inflows related to leases   | 331,009                            | 0                                   | 331,009              | 0   |
| <b>NET POSITION</b>                  |                                    |                                     |                      |   |
| Net investment in capital assets     | 6,673,894                          | 7,686,570                           | 14,360,464           | 88,681  |
| Restricted for:                      |                                    |                                     |                      |   |
| Grant specifications                 | 750                                | 0                                   | 750                  | 0   |
| Capital outlay                       | 1,233,234                          | 0                                   | 1,233,234            | 0   |
| Unrestricted                         | 1,815,154                          | 7,714,587                           | 9,529,741            | 30,915  |
| <b>Total net position</b>            | <b>\$ 9,723,032</b>                | <b>\$ 15,401,157</b>                | <b>\$ 25,124,189</b> | <b>\$ 119,596</b>                             |

**CITY OF OXFORD, GEORGIA**  
**STATEMENT OF ACTIVITIES**  
For the fiscal year ended June 30, 2024

| FUNCTIONS/PROGRAMS                   | Expenses                       | Program Revenues                |  |  | Net<br>(Expense)<br>Revenue |
|--------------------------------------|--------------------------------|---------------------------------|--|--|-----------------------------|
|                                      |                                | Charges for<br>Services         | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions |                             |
| <b>Primary government</b>            |                                |                                 |  |  |                             |
| Governmental activities              |                                |                                 |  |  |                             |
| General Government                   | \$ 909,799                     | \$ 165                          | \$ 0                                     | \$ 0                                   | \$ (909,634)                |
| Judicial                             | 33,086                         | 576                             | 0  | 0                                      | (32,510)                    |
| Public Safety                        | 457,008                        | 46,882                          | 0  | 52,610                                 | (357,516)                   |
| Public Works                         | 349,764                        | 12,918                          | 15,638                                   | 2,160,208                              | 1,839,000                   |
| Culture and Recreation               | 126,548                        | 315                             | 2,450                                    | 84,001                                 | (39,782)                    |
| Housing and Development              | 94,501                         | 0                               | 0  | 0                                      | (94,501)                    |
| Total governmental activities        | 1,970,706                      | 60,856                          | 18,088                                   | 2,296,819                              | 405,057                     |
| Business-type activities             |                                |                                 |  |  |                             |
| Electric Utility                     | 1,927,857                      | 2,229,824                       | 0  | 0                                      | 301,967                     |
| Water and Sewer Utility              | 863,597                        | 855,847                         | 0  | 524,429                                | 516,679                     |
| Solid Waste                          | 208,785                        | 201,731                         | 0  | 0                                      | (7,054)                     |
| Total business-type activities       | 3,000,239                      | 3,287,402                       | 0  | 524,429                                | 811,592                     |
| Total primary government             | 4,970,945                      | 3,348,258                       | 18,088                                   | 2,821,248                              | 1,216,649                   |
| <b>Component Unit</b>                |                                |                                 |  |  |                             |
| Downtown Development Authority       |                                |                                 |  |  |                             |
| Housing and Development              | 8,577                          | 0                               | 0  | 94,501                                 | 85,924                      |
| <b>Primary Government</b>            |                                |                                 |  |  |                             |
|                                      | <b>Governmental Activities</b> | <b>Business-Type Activities</b> | <b>Total</b>                             | <b>Component Unit</b>                  |                             |
| <b>Change in net position</b>        |                                |                                 |  |  |                             |
| Net (expense) revenue                | \$ 405,057                     | \$ 811,592                      | \$ 1,216,649                             | \$ 85,924                              |                             |
| General revenues                     |                                |                                 |  |  |                             |
| Taxes                                |                                |                                 |  |  |                             |
| Property                             | 408,849                        | 0                               | 408,849                                  | 0                                      |                             |
| Sales                                | 684,073                        | 0                               | 684,073                                  | 0                                      |                             |
| Franchise                            | 53,877                         | 0                               | 53,877                                   | 0                                      |                             |
| Insurance premium                    | 203,837                        | 0                               | 203,837                                  | 0                                      |                             |
| Intangibles                          | 5,617                          | 0                               | 5,617                                    | 0                                      |                             |
| Occupational                         | 11,668                         | 0                               | 11,668                                   | 0                                      |                             |
| Interest and investment earnings     | 198,661                        | 11,655                          | 210,316                                  | 0                                      |                             |
| Other                                | 67,100                         | 0                               | 67,100                                   | 0                                      |                             |
| Gain on sale of assets               | 8,040                          | 2,525                           | 10,565                                   | 0                                      |                             |
| Transfers                            | (2,294,774)                    | 2,294,774                       | 0  | 0                                      |                             |
| Total general revenues and transfers | (653,052)                      | 2,308,954                       | 1,655,902                                | 0                                      |                             |
| Change in net position               | (247,995)                      | 3,120,546                       | 2,872,551                                | 85,924                                 |                             |
| Net position - beginning             | 9,971,027                      | 12,280,611                      | 22,251,638                               | 33,672                                 |                             |
| Net position - ending                | \$ 9,723,032                   | \$ 15,401,157                   | \$ 25,124,189                            | \$ 119,596                             |                             |

**CITY OF OXFORD, GEORGIA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2024**

|  | Capital Projects Funds |                          |                   |                   |                     |             |                          | Total               |
|--|------------------------|--------------------------|-------------------|-------------------|---------------------|-------------|--------------------------|---------------------|
|  | General                | American Rescue Plan Act | 2017 SPLOST       | 2023 SPLOST       | Capital Projects    | CDBG Grant  | Nonmajor Soule St. Trail |                     |
| <b>ASSETS</b>  |                        |                          |                   |                   |                     |             |                          |                     |
| Cash and cash equivalents  | \$ 49,312              | \$ 877,832               | \$ 437,738        | \$ 434,983        | \$ 2,113,232        | \$ 0        | \$ 100                   | \$ 3,913,197        |
| Receivables (net)  |                        |                          |                   |                   |                     |             |                          |                     |
| Taxes  | 90,431                 | 0                        | 0                 | 0                 | 0                   | 0           | 0                        | 90,431              |
| Leases   | 397,453                | 0                        | 0                 | 0                 | 0                   | 0           | 0                        | 397,453             |
| Intergovernmental  | 0                      | 0                        | 0                 | 104,377           | 0                   | 0           | 0                        | 104,377             |
| Due from other funds   | 1,000                  | 0                        | 0                 | 0                 | 39,500              | 0           | 0                        | 40,500              |
| Prepaid items  | 41,495                 | 0                        | 0                 | 0                 | 0                   | 0           | 0                        | 41,495              |
| <b>Total assets</b>  | <b>\$ 579,691</b>      | <b>\$ 877,832</b>        | <b>\$ 437,738</b> | <b>\$ 539,360</b> | <b>\$ 2,152,732</b> | <b>\$ 0</b> | <b>\$ 100</b>            | <b>\$ 4,587,453</b> |
| <b>LIABILITIES</b>   |                        |                          |                   |                   |                     |             |                          |                     |
| Payables   |                        |                          |                   |                   |                     |             |                          |                     |
| Accounts   | \$ 12,247              | \$ 0                     | \$ 433,625        | \$ 0              | \$ 34,297           | \$ 0        | \$ 0                     | \$ 480,169          |
| Retainages   | 0                      | 0                        | 0                 | 0                 | 119,404             | 0           | 0                        | 119,404             |
| Accrued salaries   | 18,364                 | 0                        | 0                 | 0                 | 0                   | 0           | 0                        | 18,364              |
| Due to other funds   | 208,533                | 877,082                  | 0                 | 0                 | 0                   | 0           | 0                        | 1,085,615           |
| <b>Total liabilities</b>   | <b>239,144</b>         | <b>877,082</b>           | <b>433,625</b>    | <b>0</b>          | <b>153,701</b>      | <b>0</b>    | <b>0</b>                 | <b>1,703,552</b>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                       |                        |                          |                   |                   |                     |             |                          |                     |
| Unavailable revenue - property taxes                                       | 9,538                  | 0                        | 0                 | 0                 | 0                   | 0           | 0                        | 9,538               |
| Leases   | 331,009                | 0                        | 0                 | 0                 | 0                   | 0           | 0                        | 331,009             |
| <b>Total deferred inflows of resources</b>                                 | <b>340,547</b>         | <b>0</b>                 | <b>0</b>          | <b>0</b>          | <b>0</b>            | <b>0</b>    | <b>0</b>                 | <b>340,547</b>      |
| <b>FUND BALANCES</b>   |                        |                          |                   |                   |                     |             |                          |                     |
| Nonspendable prepaid items   | 41,495                 | 0                        | 0                 | 0                 | 0                   | 0           | 0                        | 41,495              |
| Nonspendable leases  | 66,444                 | 0                        | 0                 | 0                 | 0                   | 0           | 0                        | 66,444              |
| Restricted for:  |                        |                          |                   |                   |                     |             |                          |                     |
| Grant specifications   | 0                      | 750                      | 0                 | 0                 | 0                   | 0           | 0                        | 750                 |
| Capital projects   | 122,787                | 0                        | 4,113             | 539,360           | 0                   | 0           | 0                        | 666,260             |
| Assigned for:  |                        |                          |                   |                   |                     |             |                          |                     |
| Capital outlay   | 0                      | 0                        | 0                 | 0                 | 1,999,031           | 0           | 100                      | 1,999,131           |
| Unassigned   | (230,726)              | 0                        | 0                 | 0                 | 0                   | 0           | 0                        | (230,726)           |
| <b>Total fund balances</b>   | <b>0</b>               | <b>750</b>               | <b>4,113</b>      | <b>539,360</b>    | <b>1,999,031</b>    | <b>0</b>    | <b>100</b>               | <b>2,543,354</b>    |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 579,691</b>      | <b>\$ 877,832</b>        | <b>\$ 437,738</b> | <b>\$ 539,360</b> | <b>\$ 2,152,732</b> | <b>\$ 0</b> | <b>\$ 100</b>            | <b>\$ 4,587,453</b> |

**CITY OF OXFORD, GEORGIA  
RECONCILIATION OF THE BALANCE SHEET OF  
GOVERNMENTAL FUNDS TO THE  
STATEMENT OF NET POSITION**

**Total fund balance - total governmental funds** \$ 2,543,354

Amounts reported for governmental activities in the statement of net position are different because:

Some assets are not financial resources and, therefore, are not reported in the funds.

These are:

Capital assets net of accumulated depreciation 7,240,868

Long-term assets (receivables) are not available to pay current period expenditures and, therefore, are reported as unavailable revenue in the funds.

These are:

Property taxes 9,538

Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds. These are:

Deferred outflows of resources:

Pension 26,442

Long-term liabilities are not due and payable in the current period and are not reported in the funds.

These are:

|                       |          |          |
|-----------------------|----------|----------|
| Net pension liability | (47,725) |          |
| Compensated absences  | (49,445) |          |
|                       | (97,170) | (97,170) |

Net position of governmental activities \$ 9,723,032

**CITY OF OXFORD, GEORGIA**  
**STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the fiscal year ended June 30, 2024**

|  | Capital Projects Funds |                          |                  |                   |                     |                |                          | Total               |
|--|------------------------|--------------------------|------------------|-------------------|---------------------|----------------|--------------------------|---------------------|
|  | General                | American Rescue Plan Act | 2017 SPLOST      | 2023 SPLOST       | Capital Projects    | CDBG Grant     | Nonmajor Soule St. Trail |                     |
| <b>REVENUES</b>  |                        |                          |                  |                   |                     |                |                          |                     |
| Taxes  | \$ 1,368,113           | \$ 0                     | \$ 0             | \$ 0              | \$ 0                | \$ 0           | \$ 0                     | \$ 1,368,113        |
| Licenses and permits                                     | 5,733                  | 0                        | 0                | 0                 | 0                   | 0              | 0                        | 5,733               |
| Fines, fees and forfeitures                              | 60,376                 | 0                        | 0                | 0                 | 0                   | 0              | 0                        | 60,376              |
| Charges for services                                     | 8,241                  | 0                        | 0                | 0                 | 0                   | 0              | 0                        | 8,241               |
| Intergovernmental  | 91,672                 | 876,082                  | 1,206            | 593,415           | 0                   | 750,000        | 0                        | 2,312,375           |
| Interest   | 185,183                | 438                      | 0                | 82                | 13,040              | 0              | 0                        | 198,743             |
| Contributions  | 2,450                  | 0                        | 0                | 0                 | 0                   | 0              | 0                        | 2,450               |
| Other  | 67,100                 | 0                        | 0                | 0                 | 0                   | 0              | 0                        | 67,100              |
| <b>Total revenues</b>                                    | <b>1,788,868</b>       | <b>876,520</b>           | <b>1,206</b>     | <b>593,497</b>    | <b>13,040</b>       | <b>750,000</b> | <b>0</b>                 | <b>4,023,131</b>    |
| <b>EXPENDITURES</b>                                      |                        |                          |                  |                   |                     |                |                          |                     |
| Current  |                        |                          |                  |                   |                     |                |                          |                     |
| General Government                                       | 780,664                | 0                        | 0                | 0                 | 0                   | 0              | 0                        | 780,664             |
| Judicial   | 33,086                 | 0                        | 0                | 0                 | 0                   | 0              | 0                        | 33,086              |
| Public Safety  | 484,669                | 0                        | 0                | 0                 | 0                   | 0              | 0                        | 484,669             |
| Public Works   | 230,190                | 0                        | 0                | 0                 | 0                   | 0              | 0                        | 230,190             |
| Culture and Recreation                                   | 108,776                | 0                        | 0                | 0                 | 0                   | 0              | 0                        | 108,776             |
| Capital outlay   | 0                      | 0                        | 1,183,893        | 54,137            | 416,849             | 0              | 0                        | 1,654,879           |
| <b>Total expenditures</b>                                | <b>1,637,385</b>       | <b>0</b>                 | <b>1,183,893</b> | <b>54,137</b>     | <b>416,849</b>      | <b>0</b>       | <b>0</b>                 | <b>3,292,264</b>    |
| Excess (deficiency) of revenue over (under) expenditures | 151,483                | 876,520                  | (1,182,687)      | 539,360           | (403,809)           | 750,000        | 0                        | 730,867             |
| Other financing sources (uses)                           |                        |                          |                  |                   |                     |                |                          |                     |
| Sale of capital assets                                   | 8,040                  | 0                        | 0                | 0                 | 0                   | 0              | 0                        | 8,040               |
| Transfers in   | 48,891                 | 0                        | 0                | 0                 | 27,400              | 0              | 100                      | 76,391              |
| Transfers out  | (720,783)              | (876,082)                | 0                | 0                 | (24,200)            | (750,100)      | 0                        | (2,371,165)         |
| Total other financing sources (uses)                     | (663,852)              | (876,082)                | 0                | 0                 | 3,200               | (750,100)      | 100                      | (2,286,734)         |
| Net change in fund balance                               | (512,369)              | 438                      | (1,182,687)      | 539,360           | (400,609)           | (100)          | 100                      | (1,555,867)         |
| Fund balances, July 1                                    | 512,369                | 312                      | 1,186,800        | 0                 | 2,399,640           | 100            | 0                        | 4,099,221           |
| <b>Fund balances, June 30</b>                            | <b>\$ 0</b>            | <b>\$ 750</b>            | <b>\$ 4,113</b>  | <b>\$ 539,360</b> | <b>\$ 1,999,031</b> | <b>\$ 0</b>    | <b>\$ 100</b>            | <b>\$ 2,543,354</b> |

**CITY OF OXFORD, GEORGIA**  
**RECONCILIATION OF THE STATEMENT OF**  
**REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the fiscal year ended June 30, 2024**

**Net change in fund balances - total governmental funds** \$ (1,555,867)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

|                 |                  |           |
|-----------------|------------------|-----------|
| Capital outlays | \$ 1,592,855     |           |
| Depreciation    | <u>(192,183)</u> | 1,400,672 |

In the statement of activities, the gain/loss on the disposal of assets is reported, whereas in the governmental funds, the proceeds from the sale of capital assets increases financial resources.

|                                  |                 |   |
|----------------------------------|-----------------|---|
| Cost of assets disposed          | 64,914          |   |
| Related accumulated depreciation | <u>(64,914)</u> | 0 |

Distributions of capital assets decrease net position in the statement of activities, but do not appear in the governmental funds because they are not financial uses.

|   |                |          |
|---|----------------|----------|
| Cost of assets distributed to other governments | (349,218)      |          |
| Related accumulated depreciation                | <u>254,717</u> | (94,501) |

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These include recognition of unavailable property taxes. (190)

Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.

|   |               |        |
|---|---------------|--------|
| Pension contributions                                 | 9,767         |        |
| Cost of benefits earned net of employee contributions | <u>13,047</u> | 22,814 |

Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds.

|                      |  |                 |
|----------------------|--|-----------------|
| Compensated absences |  | <u>(20,923)</u> |
|----------------------|--|-----------------|

Change in net position of governmental activities \$ (247,995)

**CITY OF OXFORD, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP) AND ACTUAL**  
**For the fiscal year ended June 30, 2024**

|  | Budget           |                  | Actual           | Variance with      |
|--|------------------|------------------|------------------|--------------------|
|  | Original         | Final            |                  | Final<br>Budget    |
| <b>REVENUES</b>  |                  |                  |                  |                    |
| Taxes  | \$ 1,186,046     | \$ 1,186,046     | \$ 1,368,113     | \$ 182,067         |
| Licenses and permits   | 10,000           | 10,000           | 5,733            | (4,267)            |
| Fines, fees and forfeitures  | 77,640           | 77,640           | 60,376           | (17,264)           |
| Charges for services   | 6,350            | 6,350            | 8,241            | 1,891              |
| Intergovernmental  | 28,500           | 28,500           | 91,672           | 63,172             |
| Interest   | 50,000           | 50,000           | 185,183          | 135,183            |
| Contributions  | 2,000            | 2,000            | 2,450            | 450                |
| Other  | 78,460           | 78,460           | 67,100           | (11,360)           |
| <b>Total revenues</b>  | <u>1,438,996</u> | <u>1,438,996</u> | <u>1,788,868</u> | <u>349,872</u>     |
| <b>EXPENDITURES</b>  |                  |                  |                  |                    |
| Current  |                  |                  |                  |                    |
| General Government   |                  |                  |                  |                    |
| Mayor and Council  | 57,462           | 57,462           | 44,129           | 13,333             |
| Elections  | 750              | 750              | 0                | 750                |
| Finance  | 817,623          | 823,623          | 736,535          | 87,088             |
| Judicial   |                  |                  |                  |                    |
| Municipal Court  | 41,025           | 41,025           | 33,086           | 7,939              |
| Public Safety  |                  |                  |                  |                    |
| Police   | 457,663          | 447,963          | 417,543          | 30,420             |
| Fire   | 50,000           | 53,700           | 53,632           | 68                 |
| Emergency Management   | 25,000           | 25,000           | 13,494           | 11,506             |
| Public Works   |                  |                  |                  |                    |
| Streets  | 266,680          | 266,680          | 229,027          | 37,653             |
| Cemetery   | 7,500            | 7,500            | 1,163            | 6,337              |
| Culture and Recreation   |                  |                  |                  |                    |
| Parks and Recreation   | 159,160          | 159,160          | 108,776          | 50,384             |
| <b>Total expenditures</b>  | <u>1,882,863</u> | <u>1,882,863</u> | <u>1,637,385</u> | <u>245,478</u>     |
| Excess (deficiency) of revenues over (under) expenditures  | <u>(443,867)</u> | <u>(443,867)</u> | <u>151,483</u>   | <u>595,350</u>     |
| Other financing sources (uses)   |                  |                  |                  |                    |
| Sale of capital assets   | 0                | 0                | 8,040            | 8,040              |
| Transfers in   | 443,867          | 443,867          | 48,891           | (394,976)          |
| Transfers out  | 0                | 0                | (720,783)        | (720,783)          |
| <b>Total other financing sources (uses)</b>  | <u>443,867</u>   | <u>443,867</u>   | <u>(663,852)</u> | <u>(1,107,719)</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | <u>0</u>         | <u>0</u>         | <u>(512,369)</u> | <u>(512,369)</u>   |
| Fund balances, July 1  | <u>0</u>         | <u>0</u>         | <u>512,369</u>   | <u>512,369</u>     |
| <b>Fund balances, June 30</b>  | <u>\$ 0</u>      | <u>\$ 0</u>      | <u>\$ 0</u>      | <u>\$ 0</u>        |

**CITY OF OXFORD, GEORGIA**  
**AMERICAN RESCUE PLAN ACT SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP) AND ACTUAL**  
**For the fiscal year ended June 30, 2024**

|  | Budget             |                    | Actual               | Variance with<br>Final<br>Budget |
|--|--------------------|--------------------|----------------------|----------------------------------|
|  | Original           | Final              |                      |                                  |
| <b>REVENUES</b>  |                    |                    |                      |                                  |
| Intergovernmental  | \$ 0               | \$ 876,082         | \$ 876,082           | \$ 0                             |
| Interest   | 0                  | 0                  | 438                  | 438                              |
| <b>Total revenues</b>  | <u>0</u>           | <u>876,082</u>     | <u>876,520</u>       | <u>438</u>                       |
| <b>EXPENDITURES</b>  |                    |                    |                      |                                  |
| Capital outlay   | <u>0</u>           | <u>0</u>           | <u>0</u>             | <u>0</u>                         |
| Excess (deficiency) of revenues<br>over (under) expenditures   | 0                  | 876,082            | 876,520              | 438                              |
| Other financing sources (uses)   |                    |                    |                      |                                  |
| Transfers out  | <u>0</u>           | <u>(876,082)</u>   | <u>(876,082)</u>     | <u>0</u>                         |
| Excess (deficiency) of revenues and<br>other financing sources over (under)<br>expenditures and other financing uses | 0                  | 0                  | 438                  | 438                              |
| Fund balances, July 1  | <u>0</u>           | <u>0</u>           | <u>312</u>           | <u>312</u>                       |
| <b>Fund balances, June 30</b>  | <u><u>\$ 0</u></u> | <u><u>\$ 0</u></u> | <u><u>\$ 750</u></u> | <u><u>\$ 750</u></u>             |

**CITY OF OXFORD, GEORGIA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**June 30, 2024**

|   | <u>Business Type Activities</u> |  |                                 | <u>Totals</u>     |
|---|---------------------------------|--|---------------------------------|-------------------|
|   | <u>Electric<br/>Utility</u>     | <u>Water<br/>and Sewer<br/>Utility</u> | <u>Nonmajor<br/>Solid Waste</u> |                   |
| <b>ASSETS</b>                               |                                 |  |                                 |                   |
| <b>Current assets</b>                       |                                 |  |                                 |                   |
| Cash and cash equivalents                   | \$ 3,933,254                    | \$ 1,707,257                           | \$ 154,103                      | \$ 5,794,614      |
| Investments                                 | 98,959                          | 0                                      | 0                               | 98,959            |
| Restricted assets                           |                                 |  |                                 |                   |
| Cash and cash equivalents                   | 97,883                          | 38,609                                 | 0                               | 136,492           |
| Receivables (net)                           |                                 |  |                                 |                   |
| Accounts                                    | 289,550                         | 660,745                                | 18,346                          | 968,641           |
| Due from other funds                        | 208,533                         | 876,082                                | 0                               | 1,084,615         |
| Inventories                                 | 36,120                          | 0                                      | 0                               | 36,120            |
| Prepaid items                               | 7,156                           | 3,383                                  | 188                             | 10,727            |
|   | <u>4,671,455</u>                | <u>3,286,076</u>                       | <u>172,637</u>                  | <u>8,130,168</u>  |
| <b>Noncurrent assets</b>                    |                                 |  |                                 |                   |
| Capital assets                              |                                 |  |                                 |                   |
| Depreciable (net)                           | 1,292,368                       | 6,700,908                              | 0                               | 7,993,276         |
|   | <u>5,963,823</u>                | <u>9,986,984</u>                       | <u>172,637</u>                  | <u>16,123,444</u> |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>       |                                 |  |                                 |                   |
| Deferred outflows related to pension        | 39,663                          | 0                                      | 0                               | 39,663            |
| <b>LIABILITIES</b>                          |                                 |  |                                 |                   |
| <b>Current liabilities</b>                  |                                 |  |                                 |                   |
| Payables                                    |                                 |  |                                 |                   |
| Accounts                                    | 116,636                         | 76,027                                 | 10,423                          | 203,086           |
| Sales                                       | 6,814                           | 0                                      | 0                               | 6,814             |
| Accrued salaries                            | 5,033                           | 1,987                                  | 417                             | 7,437             |
| Compensated absences                        | 1,156                           | 429                                    | 186                             | 1,771             |
| Unearned revenue                            | 2,566                           | 194                                    | 0                               | 2,760             |
| Due to other funds                          | 12,100                          | 27,400                                 | 0                               | 39,500            |
| Notes payable                               | 0                               | 52,628                                 | 0                               | 52,628            |
| Liabilities payable from restricted assets: |                                 |  |                                 |                   |
| Customer deposits payable                   | 97,883                          | 38,609                                 | 0                               | 136,492           |
|   | <u>242,188</u>                  | <u>197,274</u>                         | <u>11,026</u>                   | <u>450,488</u>    |

**CITY OF OXFORD, GEORGIA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**June 30, 2024**

|                                  | <b>Business Type Activities</b> |  |                                 | <b>Totals</b>        |
|----------------------------------|---------------------------------|--|---------------------------------|----------------------|
|                                  | <b>Electric<br/>Utility</b>     | <b>Water<br/>and Sewer<br/>Utility</b> | <b>Nonmajor<br/>Solid Waste</b> |                      |
| <b>Noncurrent liabilities</b>    |                                 |  |                                 |                      |
| Compensated absences             | \$ 10,408                       | \$ 3,865                               | \$ 1,670                        | \$ 15,943            |
| Net pension liability            | 71,588                          | 0                                      | 0                               | 71,588               |
| Notes payable                    | 0                               | 223,931                                | 0                               | 223,931              |
|                                  | <hr/>                           | <hr/>                                  | <hr/>                           | <hr/>                |
| Total noncurrent liabilities     | 81,996                          | 227,796                                | 1,670                           | 311,462              |
|                                  | <hr/>                           | <hr/>                                  | <hr/>                           | <hr/>                |
| <b>Total liabilities</b>         | 324,184                         | 425,070                                | 12,696                          | 761,950              |
|                                  | <hr/>                           | <hr/>                                  | <hr/>                           | <hr/>                |
| <b>NET POSITION</b>              |                                 |  |                                 |                      |
| Net investment in capital assets | 1,292,368                       | 6,394,202                              | 0                               | 7,686,570            |
| Unrestricted                     | 4,386,934                       | 3,167,712                              | 159,941                         | 7,714,587            |
|                                  | <hr/>                           | <hr/>                                  | <hr/>                           | <hr/>                |
| <b>Total net position</b>        | <u>\$ 5,679,302</u>             | <u>\$ 9,561,914</u>                    | <u>\$ 159,941</u>               | <u>\$ 15,401,157</u> |

**CITY OF OXFORD, GEORGIA**  
**STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**For the fiscal year ended June 30, 2024**

|  | <b>Business Type Activities</b> |  |                                 | <b>Totals</b>        |
|--|---------------------------------|--|---------------------------------|----------------------|
|  | <b>Electric<br/>Utility</b>     | <b>Water and<br/>Sewer<br/>Utility</b> | <b>Nonmajor<br/>Solid Waste</b> |                      |
| <b>OPERATING REVENUES</b>                                    |                                 |  |                                 |                      |
| Charges for sales and services                               | \$ 2,226,124                    | \$ 855,847                             | \$ 201,731                      | \$ 3,283,702         |
| Miscellaneous revenues                                       | 3,700                           | 0                                      | 0                               | 3,700                |
| <b>Total operating revenues</b>                              | <b>2,229,824</b>                | <b>855,847</b>                         | <b>201,731</b>                  | <b>3,287,402</b>     |
| <b>OPERATING EXPENSES</b>                                    |                                 |  |                                 |                      |
| Costs of sales and services                                  | 1,638,529                       | 550,835                                | 173,037                         | 2,362,401            |
| Personal services  | 163,020                         | 91,254                                 | 35,748                          | 290,022              |
| Depreciation   | 126,308                         | 219,033                                | 0                               | 345,341              |
| <b>Total operating expenses</b>                              | <b>1,927,857</b>                | <b>861,122</b>                         | <b>208,785</b>                  | <b>2,997,764</b>     |
| Operating income (loss)                                      | 301,967                         | (5,275)                                | (7,054)                         | 289,638              |
| Non-operating revenues (expenses)                            |                                 |  |                                 |                      |
| Interest revenue   | 11,191                          | 464                                    | 0                               | 11,655               |
| Interest expense   | 0                               | (2,475)                                | 0                               | (2,475)              |
| Gain (loss) on sale of capital assets                        | 2,525                           | 0                                      | 0                               | 2,525                |
| <b>Total non-operating revenues (expenses)</b>               | <b>13,716</b>                   | <b>(2,011)</b>                         | <b>0</b>                        | <b>11,705</b>        |
| Net income (loss) before capital contributions and transfers | 315,683                         | (7,286)                                | (7,054)                         | 301,343              |
| Capital contributions  |                                 |  |                                 |                      |
| Tap fees   | 0                               | 524,429                                | 0                               | 524,429              |
| Net income (loss) before transfers                           | 315,683                         | 517,143                                | (7,054)                         | 825,772              |
| Transfers in (out)   |                                 |  |                                 |                      |
| Transfers out  | (48,791)                        | (27,400)                               | 0                               | (76,191)             |
| Transfers in   | 6,050                           | 2,364,915                              | 0                               | 2,370,965            |
| <b>Total transfers</b>                                       | <b>(42,741)</b>                 | <b>2,337,515</b>                       | <b>0</b>                        | <b>2,294,774</b>     |
| Change in net position                                       | 272,942                         | 2,854,658                              | (7,054)                         | 3,120,546            |
| Net position, July 1   | 5,406,360                       | 6,707,256                              | 166,995                         | 12,280,611           |
| <b>Net position, June 30</b>                                 | <b>\$ 5,679,302</b>             | <b>\$ 9,561,914</b>                    | <b>\$ 159,941</b>               | <b>\$ 15,401,157</b> |

**CITY OF OXFORD, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
For the fiscal year ended June 30, 2024

|  | <b>Business Type Activities</b> |  |                                 | <b>Totals</b>              |
|--|---------------------------------|--|---------------------------------|----------------------------|
|  | <b>Electric<br/>Utility</b>     | <b>Water and<br/>Sewer<br/>Utility</b> | <b>Nonmajor<br/>Solid Waste</b> |                            |
| <b>Cash flows from operating activities:</b>                         |                                 |  |                                 |                            |
| Receipts from customers  | \$ 2,193,989                    | \$ 811,457                             | \$ 196,138                      | \$ 3,201,584               |
| Payments to suppliers  | (1,654,044)                     | (567,286)                              | (171,686)                       | (2,393,016)                |
| Payments to employees  | (233,277)                       | (88,527)                               | (35,302)                        | (357,106)                  |
| Other receipts   | 3,700                           | 0                                      | 0                               | 3,700                      |
| Net cash provided (used) by operating activities                     | <u>310,368</u>                  | <u>155,644</u>                         | <u>(10,850)</u>                 | <u>455,162</u>             |
| <b>Cash flows from non-capital financing activities:</b>             |                                 |  |                                 |                            |
| Receipts from other funds  | 11,100                          | 2,364,915                              | 0                               | 2,376,015                  |
| Payments to other funds  | (257,324)                       | (876,082)                              | 0                               | (1,133,406)                |
| Net cash provided (used) by non-capital financing activities         | <u>(246,224)</u>                | <u>1,488,833</u>                       | <u>0</u>                        | <u>1,242,609</u>           |
| <b>Cash flows from capital and related financing activities:</b>     |                                 |  |                                 |                            |
| Interest paid  | 0                               | (2,475)                                | 0                               | (2,475)                    |
| Receipts from other governments                                      | 0                               | 10                                     | 0                               | 10                         |
| Receipts from other funds  | 6,050                           | 0                                      | 0                               | 6,050                      |
| Acquisition of capital assets  | (59,066)                        | (2,178,696)                            | 0                               | (2,237,762)                |
| Proceeds from sale of capital assets                                 | 2,525                           | 0                                      | 0                               | 2,525                      |
| Principal payments - notes   | 0                               | (52,196)                               | 0                               | (52,196)                   |
| Net cash provided (used) by capital and related financing activities | <u>(50,491)</u>                 | <u>(2,233,357)</u>                     | <u>0</u>                        | <u>(2,283,848)</u>         |
| <b>Cash flows from investing activities:</b>                         |                                 |  |                                 |                            |
| Interest received  | 11,191                          | 464                                    | 0                               | 11,655                     |
| Proceeds from sale of investments                                    | 250,000                         | 0                                      | 0                               | 250,000                    |
| Purchase of investments  | (10,797)                        | 0                                      | 0                               | (10,797)                   |
| Net cash provided (used) by investing activities                     | <u>250,394</u>                  | <u>464</u>                             | <u>0</u>                        | <u>250,858</u>             |
| Net increase (decrease) in cash and cash equivalents                 | 264,047                         | (588,416)                              | (10,850)                        | (335,219)                  |
| Cash and cash equivalents, July 1                                    | <u>3,767,090</u>                | <u>2,334,282</u>                       | <u>164,953</u>                  | <u>6,266,325</u>           |
| <b>Cash and cash equivalents, June 30</b>                            | <u><u>\$ 4,031,137</u></u>      | <u><u>\$ 1,745,866</u></u>             | <u><u>\$ 154,103</u></u>        | <u><u>\$ 5,931,106</u></u> |

**CITY OF OXFORD, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
For the fiscal year ended June 30, 2024

|   | <u>Business Type Activities</u> |  |                                 | <u>Totals</u>       |
|---|---------------------------------|--|---------------------------------|---------------------|
|   | <u>Electric<br/>Utility</u>     | <u>Water and<br/>Sewer<br/>Utility</u> | <u>Nonmajor<br/>Solid Waste</u> |                     |
| <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b> |                                 |  |                                 |                     |
| Operating income (loss)   | \$ 301,967                      | \$ (5,275)                             | \$ (7,054)                      | \$ 289,638          |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: |                                 |  |                                 |                     |
| Depreciation expense  | 126,308                         | 219,033                                | 0                               | 345,341             |
| (Increase) decrease in accounts receivable  | (37,560)                        | (44,584)                               | (5,593)                         | (87,737)            |
| (Increase) decrease in prepaids   | 1,301                           | (109)                                  | 101                             | 1,293               |
| (Increase) decrease in inventories  | 26,240                          | 0                                      | 0                               | 26,240              |
| (Increase) decrease in deferred outflows related to pension   | 84,829                          | 0                                      | 0                               | 84,829              |
| Increase (decrease) in accounts payable   | (43,056)                        | (16,342)                               | 1,250                           | (58,148)            |
| Increase (decrease) in sales tax payable  | (514)                           | 0                                      | 0                               | (514)               |
| Increase (decrease) in unearned revenue   | 889                             | 194                                    | 0                               | 1,083               |
| Increase (decrease) in deferred inflows related to pension  | (101,931)                       | 0                                      | 0                               | (101,931)           |
| Increase (decrease) in net pension liability  | (58,936)                        | 0                                      | 0                               | (58,936)            |
| Increase (decrease) in accrued payroll liabilities  | 5,781                           | 2,727                                  | 446                             | 8,954               |
| Increase (decrease) in deposits payable   | 5,050                           | 0                                      | 0                               | 5,050               |
| Total adjustments   | 8,401                           | 160,919                                | (3,796)                         | 165,524             |
| Net cash provided (used) by operating activities  | <u>\$ 310,368</u>               | <u>\$ 155,644</u>                      | <u>\$ (10,850)</u>              | <u>\$ 455,162</u>   |
| <b>Cash and cash equivalents reconciliation:</b>  |                                 |  |                                 |                     |
| Cash and cash equivalents   | \$ 3,933,254                    | \$ 1,707,257                           | \$ 154,103                      | \$ 5,794,614        |
| Restricted assets   |                                 |  |                                 |                     |
| Cash and cash equivalents   | 97,883                          | 38,609                                 | 0                               | 136,492             |
| Total cash and cash equivalents   | <u>\$ 4,031,137</u>             | <u>\$ 1,745,866</u>                    | <u>\$ 154,103</u>               | <u>\$ 5,931,106</u> |

**Noncash investing, capital, and financing activities:**

Acquisition of capital assets through accounts payable totaled \$30,147 for the fiscal year ended June 30, 2024.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**1. Description of Government Unit**

The City of Oxford, Georgia (the "City") was established in 1839. The City operates under a council/mayor form of government and provides the following services: public safety, street, cemetery, culture and recreation, public improvements, and general and administrative services. In addition, the City operates public utilities for water, sewer, electricity, and solid waste for the incorporated and immediate surrounding areas.

The City is governed by an elected mayor and a six-member council.

**2. Summary of Significant Accounting Policies**

**A. Description of Government-wide Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

**B. Reporting Entity**

The accompanying financial statements present the government and its component units, entities for which the government is considered financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**2. Summary of Significant Accounting Policies (continued)**

**B. Reporting Entity, continued**

**City of Oxford Downtown Development Authority**

The City of Oxford Downtown Development Authority was established as a legally separate entity, which operates pursuant to the Official Code of Georgia Annotated. The Authority consists of seven members appointed by the City Council. The Downtown Development Authority provides for the vitalization of the downtown area of the City of Oxford. In many respects, the Authority functions similar to a City department through regular participation in department director meetings, budget approval, accounting, payroll, etc.

The City of Oxford Downtown Development Authority is reported in a separate column to emphasize that it is legally separate from the City. Individual financial statements are presented as part of the City's Annual Financial Report in the section labeled "Component Unit" (See Exhibit C). The City of Oxford Downtown Development Authority has a June 30<sup>th</sup> year-end. Individual financial statements are not prepared for the City of Oxford Downtown Development Authority.

**C. Basis of Presentation – Government-wide Financial Statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As discussed earlier, the government has one discretely presented component unit. While the Downtown Development Authority is not considered to be a major component unit, it is nevertheless shown in a separate column in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**2. Summary of Significant Accounting Policies (continued)**

**D. Basis of Presentation – Fund Financial Statements**

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

**General Fund** - The general operating fund of the City is used to account for all financial resources except those required to be accounted for in another fund.

**American Rescue Plan Act Special Revenue Fund** – This fund is used to account for the revenues and expenditures of the American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds.

**2017 SPLOST Capital Projects Fund** – This fund is used to account for long-term projects financed by the passage of the 2017 Newton County special purpose local option sales tax.

**2023 SPLOST Capital Projects Fund** – This fund is used to account for long-term projects financed by the passage of the 2023 Newton County special purpose local option sales tax.

**Capital Projects Fund** – This fund is used to account for funds provided for the City's future capital investments.

**CDBG Grant Fund** – This fund is used to account for the revenues and expenditures of the Community Development Block Grant funds.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**2. Summary of Significant Accounting Policies (continued)**

**D. Basis of Presentation – Fund Financial Statements, continued**

The City reports the following major proprietary funds:

***Water and Sewer Utility Enterprise Fund*** - This fund is used to account for activities connected with the development, operation and maintenance of water and sewer services in the City of Oxford.

***Electric Utility Enterprise Fund*** – This fund is used to account for activities connected with the development, operation, and maintenance of electricity services in the City of Oxford.

Additionally, the City reports the following fund types:

**Governmental Fund Types**

***Special Revenue Funds*** - This fund type is used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditure for specified purposes.

***Capital Projects Funds*** - This fund type is used to account for financial resources to be used for the acquisition or construction of capital assets (other than those financed by the proprietary or fiduciary funds).

**Component Units**

The Oxford Downtown Development Authority is accounted for using a current financial resources measurement focus and uses the modified accrual basis of accounting. Under this method, revenues are recognized when susceptible to accrual (i.e. when they both become measurable and available).

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**2. Summary of Significant Accounting Policies (continued)**

**D. Basis of Presentation – Fund Financial Statements, continued**

**Component Units, continued**

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

**D. Basis of Presentation – Fund Financial Statements, continued**

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

**E. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**2. Summary of Significant Accounting Policies (continued)**

**E. Measurement Focus and Basis of Accounting, continued**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end).

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**2. Summary of Significant Accounting Policies (continued)**

**E. Measurement Focus and Basis of Accounting, continued**

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

**F. Revenues and Expenditures/Expenses**

Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Certain indirect costs have been included as part of program expenses reported for the various functional activities.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water and Sewer, Electric, and Solid Waste Funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal services funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**G. Budgets and Budgetary Accounting**

The City Council adopts an annual budget for all governmental fund types, prior to July 1. The operating budget includes proposed expenditures and the means of financing them. The budget is legally enacted by the passage of a resolution.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**2. Summary of Significant Accounting Policies (continued)**

**G. Budgets and Budgetary Accounting, continued**

In January each year, the departments submit their budget requests to the City Manager. The City Manager and City Clerk/Treasurer compile a complete citywide budget. Meetings are held between the City Manager and Department Heads in February or March to review the proposed budget. The City Manager then presents the proposed budget to the Mayor and City Council by May 1 for review and discussion. The City Clerk/Treasurer schedules at least one budget work session for the City Council to discuss the budget in detail.

During June, the Mayor and Council conduct a public hearing to discuss the proposed budget and to obtain input from the citizens of the City of Oxford. This hearing is publicized in the local newspaper at least two weeks before the hearing. The final proposed budget is then adopted by the City Council on or before June 30 during a regular Council meeting, which is also open to the public.

The level of legal budgetary control (the level at which expenditures may not exceed appropriations) is the department level. Changes may be made within an operating budget by request of the Department Head through the City Manager. All operating budget transfers between departments and all changes to Capital Projects budgets must be approved by City Council. Formal budgetary integration is employed as a management control device during the year.

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) at the legal level of budgetary control, which is the department level. Expenditures may not exceed the appropriations within a fund. Budgets, as reported in the financial statements, are as originally passed by ordinance, and subsequently amended. During the year, several supplementary appropriations are made as needed. The results are increases and decreases to the appropriations within the funds. All annual appropriations lapse at year-end.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**2. Summary of Significant Accounting Policies (continued)**

**H. Cash and Investments**

Cash and cash equivalents, as reported in the statement of cash flows, includes amounts in demand deposits, amounts with fiscal agents and investments with an original maturity at three months or less. Investments are reported at fair value with accrued interest shown under a separate caption on the balance sheet. Reinvested interest on certain debt service and capital project investments is included in the investment accounts.

**I. Leases Receivable**

Leases receivable are measured at the present value of lease payments expected to be received during the lease terms. Under the lease agreements, the City may receive variable lease payments that depend upon the lessees' revenue. The variable payments are recorded as an inflow of resources in the period the payment is received.

A deferred inflow of resources is recorded for each of the leases. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the respective lease.

**J. Intergovernmental Receivables**

Receivables for state, federal, and local governments are recorded as revenue for the period of the allocation or as earned based on expenditures made for which reimbursement is due.

**K. Inventories**

Inventories of the Electric Utility Enterprise Fund are valued at cost on the specific identification method.

**L. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
*June 30, 2024*

**2. Summary of Significant Accounting Policies (continued)**

**M. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

GASB Statement No. 34 required the City to report and depreciate new infrastructure assets effective with the beginning of the fiscal year ended June 30, 2004. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the City. Prior to July 1, 2007, neither their historical costs nor related depreciation had historically been reported in the financial statements. For entities the size of the City of Oxford, retroactive reporting of infrastructure assets was not required.

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at their acquisition value on the date donated.

Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets ranging as follows:

|                            | <u>Useful Life</u><br><u>in Years</u> | <u>Capitalization</u><br><u>Threshold</u> |
|----------------------------|---------------------------------------|---|
| Infrastructure             | 15-99                                 | \$ 100,000                                |
| Buildings and improvements | 20-50                                 | 5,000                                     |
| Machinery and equipment    | 5-15                                  | 5,000                                     |
| Vehicles                   | 3-5                                   | 5,000                                     |

All land will be valued and capitalized.

The costs of normal maintenance and repairs that do not add value or materially extend the life of the asset are charged to operations as incurred. Costs of major additions and improvements are capitalized.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**2. Summary of Significant Accounting Policies (continued)**

**N. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City reports deferred outflows of resources related to their defined benefit pension plan.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable property taxes revenues. The City also reports deferred inflows of resources related to their defined benefit pension plans and leases receivable. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**O. Compensated Absences**

It is the City's policy to permit employees to accumulate earned but unused vacation benefits which will be paid to the employees upon separation from City service. Vacation time is allowed to be carried over the current calendar year. Employees can be paid up to a maximum of 240 hours when they leave employment. Accumulated unpaid vacation pay amounts are accrued when incurred by the City in the government-wide and proprietary fund financial statements. The liability of the proprietary funds is recorded as an expense and a liability of those funds as the benefits accrue to the employees. In governmental fund types, a liability is recorded only if the benefit has matured and is expected to be liquidated with expendable available financial resources.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**2. Summary of Significant Accounting Policies (continued)**

**P. Pensions**

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City of Oxford Employees' Pension Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Q. Long-Term Obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of Net Position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. The face amount of debt issued is reported as an other financing source. Premiums received on debt issuances are reported as other financial sources while discounts on debt issuances are reported as other financing uses. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

**R. Capital Contributions**

Federal, state, and local government assistance in the form of grants that are permanent in nature and restricted for the construction or acquisition of specific property and equipment is recorded as an asset and as non-operating revenue.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**2. Summary of Significant Accounting Policies (continued)**

**S. Fund Balances – Governmental Funds**

In the fund financial statements, governmental funds report the following classifications of fund balance:

**Nonspendable** – includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. All amounts reported as nonspendable at fiscal year-end by the City are nonspendable in form. The City has not reported any amounts that are legally or contractually required to be maintained intact.

**Restricted** – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.

**Committed** – includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to resolutions passed by the City Council, the City of Oxford's highest level of decision-making authority, which include the language "committed for the purpose of". Commitments may be modified or rescinded only through adoption of a subsequent resolution. A resolution committing amounts must be adopted prior to the end of the fiscal year; however, the amount to be committed may be determined within 120 days of fiscal year-end.

**Assigned** – includes amounts that the City intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. Under the City Council's adopted policy, amounts may be assigned by the City Manager, under the authorization of the City Council, through a written memorandum. Amounts appropriated to eliminate a projected deficit in the subsequent fiscal year's budget shall constitute assignments and are documented by adoption of the City's annual operating budget. Equity amounts reported in special revenue funds, capital project funds, debt service funds, or permanent funds not otherwise classified as nonspendable, restricted, or committed shall constitute assignments of fund balance.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**2. Summary of Significant Accounting Policies (continued)**

**S. Fund Balances – Governmental Funds, continued**

**Unassigned** – includes amounts that do not fall into one of the above four categories. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The General Fund is the only fund that should report this category of fund balance.

For the purposes of fund balance classification, the City considers restricted amounts spent first when an expenditure is incurred for which both restricted and unrestricted fund balance is available. Furthermore, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance can be used, then committed amounts are spent first, followed by assigned amounts, and then unassigned amounts.

**T. Net Position Flow Assumption**

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

**U. Fund Balance Flow Assumption**

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
*June 30, 2024*

**2. Summary of Significant Accounting Policies (continued)**

**V. Restricted Assets and Restricted Net Position**

The City reports all cash from utility deposits as restricted on the Statement of Net Position. The use of the cash is restricted and due to customers. Restricted net position is equal to the excess of the restricted assets funded from operations over the liabilities to be paid with restricted assets which are due in one year or less.

**3. Deposit and Investment Risk**

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a financial institution failure, the City's deposits may not be returned. The City has no formal policy but follows the State of Georgia requirement that all deposits be federally insured or fully collateralized.

**Interest Rate Risk**

The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Credit Risk**

State of Georgia law limits investments to include certificates of deposit, repurchase agreements, direct and agency obligations of the United States, obligations of the State of Georgia, pooled investment programs of the State of Georgia, and no-load mutual funds of direct obligations of the United States. The City has no investment policy that would further limit its investment choices. Investments are reported at fair value.

**Concentration of Credit Risk**

The City has no formal policy on the amount the City may invest in any one issuer.

**Foreign currency risk**

The City has no investments denominated in a foreign currency.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**3. Deposit and Investment Risk (continued)**

The City participates in the State of Georgia Local Government Investment Pool. Assets in this pool are invested in Georgia Fund 1, created by OCGA 36-83-8, which is a stable net asset investment pool that follows Fitch's criteria for AAAf/S1 rated money market funds. Georgia Fund 1 is managed by the Georgia Office of the State Treasurer. The investment policies of Georgia Fund 1 are established by the Georgia State Depository Board. However, Georgia Fund 1 operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company.

The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal (\$1.00 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on \$1.00 per share. Georgia Fund 1 is managed by the Georgia Office of the State Treasurer. The investment policies of Georgia Fund 1 are established by the Georgia State Depository Board.

Georgia Fund 1 is rated AAAf/S1 by Fitch. The weighted average maturity at the end of the current fiscal year was 33 days. At the end of the current fiscal year, the City's balance in Georgia Fund 1 was \$3,540,556.

The City is a participant in the Municipal Electric Authority of Georgia (MEAG). The MEAG board approves an annual system budget from which MEAG bills its participants. At the end of the year, adjustments are made by MEAG to each participant's billings to agree with actual cost. Whenever MEAG recovers funds from the City in excess of its actual costs to serve the City, the City may elect to have their funds deposited in MEAG's Voluntary Flexible Operating Account or Generation Trust Account fund in lieu of receiving a refund. The voluntary stabilization fund is used to reduce future costs of the City at its discretion while also earning interest. The City is authorized to direct MEAG to retain or use the discretionary funds. The generation trust account is used to offset the City's share of future MEAG generation projects.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
*June 30, 2024*

**3. Deposit and Investment Risk (continued)**

The Municipal Competitive Trust accounts are held in Short-term Portfolios; these portfolios are not rated. At the end of the current fiscal year, the average weighted maturity of the Short-term Portfolios was 6.67 months. The investments in each of the funds consist primarily of debt securities such as U.S. Treasuries, U.S Agency obligations, municipal bonds, and time deposits with financial institutions. The funds in these accounts are invested in securities that are typically held to maturity. At the end of the current fiscal year, the City’s balance in the Voluntary Flexible Operating Accounts was \$98,959. The City of Oxford has no unfunded commitments or restriction on its ability to sell the investments in the Municipal Competitive Trust accounts.

The City measures and records its investments using fair value hierarchy measurement guidelines established by generally accepted accounting principles. The hierarchy is based on valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs other than quoted market prices. Level 3 inputs are significant unobservable inputs.

At the end of the current fiscal year, the City’s investments consist of the following:

| <u>Investment</u>                                    | <u>Fair Value Measurement</u> |                |                | <u>Fair Value</u> |
|--|-------------------------------|----------------|----------------|-------------------|
|  | <u>Level 1</u>                | <u>Level 2</u> | <u>Level 3</u> |                   |
| Municipal Competitive Trust:<br>Short-term portfolio | \$ 0                          | \$ 98,959      | \$ 0           | \$ 98,959         |

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**4. Accounts Receivable**

Net accounts receivable at the end of the current fiscal year consist of the following:

|                                     |                 |                          |
|-------------------------------------|-----------------|--------------------------|
| <b>Major Funds</b>                  |                 |                          |
| Enterprise Funds                    |                 |                          |
| Electric Utility                    | \$ 310,060      |                          |
| Less: Allowances for Uncollectibles | (20,510)        |                          |
| Water and Sewer Utility             | 670,847         |                          |
| Less: Allowances for Uncollectibles | <u>(10,102)</u> | 950,295                  |
| <b>Nonmajor Funds</b>               |                 |                          |
| Solid Waste                         | 20,118          |                          |
| Less: Allowances for Uncollectibles | <u>(1,772)</u>  | <u>18,346</u>            |
| <b>Total Primary Government</b>     |                 | <u><u>\$ 968,641</u></u> |

**5. Intergovernmental Receivables**

Intergovernmental receivables at the end of the current fiscal year consist of the following:

|                    |                          |
|--------------------|--------------------------|
| <b>Major Funds</b> |                          |
| Governmental Funds |                          |
| 2023 SPLOST        | <u><u>\$ 104,377</u></u> |

**6. Property Taxes**

Taxes receivable at the end of the current year consist of property taxes for nine years as follows:

| <b>Tax Year</b> | <b>Amount</b>           |
|-----------------|-------------------------|
| 2023            | \$ 5,481                |
| 2022            | 3,204                   |
| 2021            | 1,294                   |
| 2020            | 1,909                   |
| 2019            | 130                     |
| 2018            | 111                     |
| 2017-2015       | <u>311</u>              |
| Totals          | <u><u>\$ 12,440</u></u> |

Property tax rates are set by the City Council each year and are limited by statutory or constitutional provision. Property values are assessed as of January 1st each year. Property taxes for fiscal year 2024, based upon the assessments of January 1, 2023, were levied on July 26, 2023, were billed on August 25, 2023, and due on December 20, 2023. Taxes are billed and collected by Newton County and remitted to the City.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**6. Property Taxes (continued)**

***Other Taxes***

\$57,914 of sales taxes and \$20,077 of other taxes are also included in taxes receivable.

**7. Lease Receivable**

In 2013, the City entered into a five-year lease with a cell phone service provider to provide the tenant with the right to a portion of real property, together with the right to use the tower located thereon. The lease provides for four additional five-year terms. Under the lease, the tenant paid the City a monthly payment of \$2,000 per month for the first 12 months of the lease. On the annual anniversary date of the commencement date, the monthly rent amount is increased by 2.5% of the rent paid in the previous year. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at an imputed discount rate of 5.000%. During the current fiscal year, the City recognized \$23,229 of lease revenue (reported as other revenue on the statement of activities) and \$18,787 of interest revenue under the lease.

In 2021, the City entered into a three-year lease with Emory University to provide the tenant with the right to a portion of real property, together with the right to use the building located thereon. The lease provides for an additional three-year term. Under the lease, the tenant pays the City a monthly payment of \$31,710 per year. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at an imputed discount rate of 4.000%. During the current fiscal year, the City recognized \$33,507 of lease revenue (reported as other revenue on the statement of activities) and \$0 of interest revenue under the lease. In the current fiscal year, the City contributed the building associated with this lease to the City of Oxford Downtown Development Authority. Due to contribution, the City determined that it would not exercise the additional three-year option of the lease as originally planned. The City has one remaining payment of \$28,190 due April 1, 2024. This amount is expected to be receipted by the City in early fiscal year 2025. The remaining noncurrent carrying value of the lease receivable and the deferred inflow of resources were written off in the current fiscal year to fully terminate the remaining carrying value of the lease.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**7. Lease Receivable (continued)**

Annual requirements to maturity are as follows:

| <b>Fiscal Year<br/>Ending<br/>June 30,</b> | <b>Principal</b>  | <b>Interest</b>   | <b>Total</b>      |
|--|-------------------|-------------------|-------------------|
| 2025                                       | \$ 41,320         | \$ 21,688         | \$ 63,008         |
| 2026                                       | 14,602            | 17,479            | 32,081            |
| 2027                                       | 16,169            | 16,713            | 32,882            |
| 2028                                       | 17,838            | 15,867            | 33,705            |
| 2029                                       | 19,612            | 14,935            | 34,547            |
| 2030-2034                                  | 128,842           | 57,289            | 186,131           |
| 2035-2039                                  | 159,070           | 18,150            | 177,220           |
| Totals                                     | <u>\$ 397,453</u> | <u>\$ 162,121</u> | <u>\$ 559,574</u> |

**8. Interfund Receivables, Payables, and Transfers**

A summary of interfund receivables and payables as of the end of the current fiscal year is as follows:

| <b>Receivable Fund</b>               | <b>Payable Fund</b>      | <b>Amount</b>       |
|--------------------------------------|--------------------------|---------------------|
| General                              | American Rescue Plan Act | \$ 1,000            |
| Capital Projects                     | Water and Sewer Utility  | 27,400              |
|                                      | Electric Utility         | 12,100              |
| Water and Sewer Utility              | American Rescue Plan Act | 876,082             |
| Electric Utility                     | General                  | <u>208,533</u>      |
| Total Interfund Receivables/Payables |                          | <u>\$ 1,125,115</u> |

The balance reported as Due to/Due from represent loans between the borrower funds and the lender fund. Balances between the General Fund and the Electric Utility Enterprise Fund are short-term loans expected to be paid in the next fiscal year.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
*June 30, 2024*

**8. Interfund Receivables, Payables, and Transfers (continued)**

A summary of interfund transfers is as follows:

| <u>Transfer Out Fund</u>  | <u>Transfer In Fund</u>  | <u>Amount</u>              |
|---------------------------|--------------------------|----------------------------|
| General                   | Water and Sewer Utility  | \$ 720,683                 |
|                           | Nonmajor Soule St. Trail | 100                        |
| American Rescue Plan Act  | Water and Sewer Utility  | 876,082                    |
| Capital Projects          | Electric Utility         | 6,050                      |
|                           | Water and Sewer Utility  | 18,150                     |
| CDBG Grant                | General                  | 100                        |
|                           | Water and Sewer Utility  | 750,000                    |
| Electric Utility          | General                  | 48,791                     |
| Water and Sewer Utility   | Capital Projects         | <u>27,400</u>              |
| Total Interfund Transfers |                          | <u><u>\$ 2,447,356</u></u> |

Interfund transfers are used to 1) move revenues from the fund that statute or budget requires collecting them to the fund that statute or budget requires to expend them, and 2) use unrestricted revenues collected to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers are eliminated in the government-wide financial statements if the interfund transfer is within the governmental fund group or business-type fund group.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**9. Capital Assets**

Capital asset activity for the primary government for the current fiscal year is as follows:

|  | <b>Beginning<br/>Balance</b> | <b>Increases</b>    | <b>Decreases</b>      | <b>Ending<br/>Balance</b> |
|--|------------------------------|---------------------|-----------------------|---------------------------|
| <b>Governmental activities</b>               |                              |                     |                       |                           |
| Non-depreciable assets                       |                              |                     |                       |                           |
| Land   | \$ 2,573,008                 | \$ 0                | \$ 0                  | \$ 2,573,008              |
| Construction in progress                     | 156,162                      | 1,388,021           | (100,001)             | 1,444,182                 |
| Total non-depreciable assets                 | <u>2,729,170</u>             | <u>1,388,021</u>    | <u>(100,001)</u>      | <u>4,017,190</u>          |
| Depreciable assets                           |                              |                     |                       |                           |
| Buildings                                    | 2,457,419                    | 100,001             | (349,218)             | 2,208,202                 |
| Land improvements                            | 1,677,403                    | 39,139              | 0                     | 1,716,542                 |
| Machinery and equipment                      | 532,101                      | 98,588              | 0                     | 630,689                   |
| Vehicles                                     | 487,709                      | 67,107              | (64,914)              | 489,902                   |
| Total depreciable assets                     | <u>5,154,632</u>             | <u>304,835</u>      | <u>(414,132)</u>      | <u>5,045,335</u>          |
| Accumulated depreciation                     |                              |                     |                       |                           |
| Buildings                                    | (812,779)                    | (52,112)            | 254,717               | (610,174)                 |
| Land improvements                            | (414,448)                    | (79,001)            | 0                     | (493,449)                 |
| Machinery and equipment                      | (400,286)                    | (23,408)            | 0                     | (423,694)                 |
| Vehicles                                     | (321,592)                    | (37,662)            | 64,914                | (294,340)                 |
| Total accumulated depreciation               | <u>(1,949,105)</u>           | <u>(192,183)</u>    | <u>319,631</u>        | <u>(1,821,657)</u>        |
| Total depreciable assets, net                | <u>3,205,527</u>             | <u>112,652</u>      | <u>(94,501)</u>       | <u>3,223,678</u>          |
| Governmental activities capital assets, net  | <u>\$ 5,934,697</u>          | <u>\$ 1,500,673</u> | <u>\$ (194,502)</u>   | <u>\$ 7,240,868</u>       |
| <b>Business-type activities</b>              |                              |                     |                       |                           |
| Non-depreciable assets                       |                              |                     |                       |                           |
| Construction in progress                     | \$ 85,811                    | \$ 1,794,692        | \$ (1,880,503)        | \$ 0                      |
| Depreciable assets                           |                              |                     |                       |                           |
| Buildings                                    | 1,122,395                    | 0                   | 0                     | 1,122,395                 |
| Distribution system                          | 10,306,748                   | 2,276,503           | 0                     | 12,583,251                |
| Machinery and equipment                      | 132,029                      | 36,300              | 0                     | 168,329                   |
| Vehicles                                     | 363,654                      | 40,917              | (14,735)              | 389,836                   |
| Total depreciable assets                     | <u>11,924,826</u>            | <u>2,353,720</u>    | <u>(14,735)</u>       | <u>14,263,811</u>         |
| Accumulated depreciation                     |                              |                     |                       |                           |
| Buildings                                    | (943,989)                    | (53,441)            | 0                     | (997,430)                 |
| Distribution system                          | (4,759,707)                  | (253,721)           | 0                     | (5,013,428)               |
| Machinery and equipment                      | (74,651)                     | (9,131)             | 0                     | (83,782)                  |
| Vehicles                                     | (161,582)                    | (29,048)            | 14,735                | (175,895)                 |
| Total accumulated depreciation               | <u>(5,939,929)</u>           | <u>(345,341)</u>    | <u>14,735</u>         | <u>(6,270,535)</u>        |
| Total depreciable assets, net                | <u>5,984,897</u>             | <u>2,008,379</u>    | <u>0</u>              | <u>7,993,276</u>          |
| Business-type activities capital assets, net | <u>\$ 6,070,708</u>          | <u>\$ 3,803,071</u> | <u>\$ (1,880,503)</u> | <u>\$ 7,993,276</u>       |

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**9. Capital Assets (continued)**

Capital asset activity for the City of Oxford Downtown Development Authority for the current fiscal year is as follows:

|   | <b>Beginning<br/>Balance</b> | <b>Increases</b> | <b>Decreases</b> | <b>Ending<br/>Balance</b> |
|---|------------------------------|------------------|------------------|---------------------------|
| Depreciable assets  |                              |                  |                  |                           |
| Buildings   | 0                            | 349,218          | 0                | 349,218                   |
| Accumulated depreciation  |                              |                  |                  |                           |
| Buildings   | 0                            | (260,537)        | 0                | (260,537)                 |
| City of Oxford Downtown<br>Development Authority<br>capital assets, net | <u>\$ 0</u>                  | <u>\$ 88,681</u> | <u>\$ 0</u>      | <u>\$ 88,681</u>          |

Depreciation expense was charged to functions/programs as follows:

**Primary Government**

**Governmental activities**

|  |                   |
|--|-------------------|
| General Government                                     | \$ 54,634         |
| Public Safety  | 28,825            |
| Public Works   | 91,540            |
| Culture and Recreation                                 | <u>17,184</u>     |
| Total depreciation expense for governmental activities | <u>\$ 192,183</u> |

**Business-type activities**

|   |                   |
|---|-------------------|
| Electric Utility  | \$ 126,308        |
| Water and Sewer Utility                                 | <u>219,033</u>    |
| Total depreciation expense for business-type activities | <u>\$ 345,341</u> |

**Component Units**

|   |                 |
|---|-----------------|
| City of Oxford Downtown Development Authority | <u>\$ 5,820</u> |
|---|-----------------|

The City donated its Whatcoat Building to the City of Oxford Downtown Development Authority. The total additions of the building consisted of \$349,218 of Building cost less accumulated depreciation of \$254,717 for a net value of \$94,501. Current year depreciation expense in the City of Oxford Downtown Development Authority is \$5,820.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
*June 30, 2024*

**10. Long-Term Debt**

**Notes from Direct Borrowings**

The City entered into an agreement with the Georgia Environmental Finance Authority for improvements to the City’s water and sewerage system. The City agreed to borrow up to \$525,000 due in 151 consecutive monthly installments of principal and interest beginning on the earlier of the project completion date or February 1, 2017; interest at 0.81%. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable. Note payments and performance obligations are secured by revenues on taxes, fees and charges collected by the City. At the end of the current fiscal year, the outstanding balance of the note is \$276,559.

Annual debt service requirements for notes from direct borrowings are as follows:

| <b>Year<br/>Ending<br/>June 30,</b> | <b>Principal</b>  | <b>Interest</b> | <b>Total</b>      |
|-------------------------------------|-------------------|-----------------|-------------------|
| 2025                                | \$ 52,628         | \$ 2,045        | \$ 54,673         |
| 2026                                | 53,055            | 1,617           | 54,672            |
| 2027                                | 53,487            | 1,186           | 54,673            |
| 2028                                | 53,922            | 751             | 54,673            |
| 2029                                | 54,360            | 313             | 54,673            |
| 2030                                | 9,107             | 9               | 9,116             |
| <b>Totals</b>                       | <b>\$ 276,559</b> | <b>\$ 5,921</b> | <b>\$ 282,480</b> |

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**11. Long-Term Liabilities**

**Changes in Long-Term Liabilities**

The following is a summary of changes in long-term liabilities of the City for the current fiscal year:

|                                 | <u>Beginning<br/>Balance</u> | <u>Additions</u> | <u>Deductions</u>  | <u>Ending<br/>Balance</u> | <u>Due Within<br/>One Year</u> |
|---------------------------------|------------------------------|------------------|--------------------|---------------------------|--------------------------------|
| <b>Governmental activities</b>  |                              |                  |                    |                           |                                |
| Compensated absences            | \$ 28,521                    | \$ 23,779        | \$ (2,855)         | \$ 49,445                 | \$ 4,945                       |
| <b>Business-type activities</b> |                              |                  |                    |                           |                                |
| Notes from direct borrowings    | \$ 328,755                   | \$ 0             | \$ (52,196)        | \$ 276,559                | \$ 52,628                      |
| Compensated absences            | 10,372                       | 8,379            | (1,037)            | 17,714                    | 1,771                          |
| Total business-type activities  | <u>\$ 339,127</u>            | <u>\$ 8,379</u>  | <u>\$ (53,233)</u> | <u>\$ 294,273</u>         | <u>\$ 54,399</u>               |

Compensated absences of the governmental activities are liquidated in the General Fund.

Total interest expense in the business-type activities for the current fiscal year is \$2,475.

**12. Net Investment in Capital Assets**

The net investment in capital assets reported on the government-wide statement of net position is calculated as follows at the end of the current fiscal year:

|                                    | <u>Governmental<br/>Activities</u> | <u>Business-type<br/>Activities</u> |
|------------------------------------|------------------------------------|-------------------------------------|
| Cost of capital assets, net        | \$ 7,240,868                       | \$ 7,993,276                        |
| Notes payable                      | 0                                  | (276,559)                           |
| Capital-related accounts payable   | (447,570)                          | (30,147)                            |
| Capital-related retainages payable | (119,404)                          | 0                                   |
| Net investment in capital assets   | <u>\$ 6,673,894</u>                | <u>\$ 7,686,570</u>                 |

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**13. Restricted and Assigned Fund Balances**

A summary of restricted and assigned fund balances of the governmental funds as of the end of the current fiscal year is as follows:

|                        | <u>General</u>    | <u>American<br/>Rescue<br/>Plan Act</u> | <u>2017<br/>SPLOST</u> | <u>2023<br/>SPLOST</u> | <u>Capital<br/>Projects</u> | <u>Nonmajor<br/>Soule St. Trail</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|------------------------|-------------------|---|------------------------|------------------------|-----------------------------|-------------------------------------|---|
| <b>Restricted for:</b> |                   |   |                        |                        |                             |                                     |   |
| Grant specifications   | \$ 0              | \$ 750                                  | \$ 0                   | \$ 0                   | \$ 0                        | \$ 0                                | \$ 750                                  |
| Capital projects       | 122,787           | 0                                       | 4,113                  | 539,360                | 0                           | 0                                   | 666,260                                 |
|                        | <u>\$ 122,787</u> | <u>\$ 750</u>                           | <u>\$ 4,113</u>        | <u>\$ 539,360</u>      | <u>\$ 0</u>                 | <u>\$ 0</u>                         | <u>\$ 667,010</u>                       |
| <b>Assigned for:</b>   |                   |   |                        |                        |                             |                                     |   |
| Capital outlay         | <u>\$ 0</u>       | <u>\$ 0</u>                             | <u>\$ 0</u>            | <u>\$ 0</u>            | <u>\$ 1,999,031</u>         | <u>\$ 100</u>                       | <u>\$ 1,999,131</u>                     |

**14. Pension Plan**

*Plan Description.* The City is a participating member of the Georgia Municipal Employees Benefit System (GMEBS), a state-wide agent, multiple-employer retirement system, administered by the Georgia Municipal Association. This is a defined benefit pension plan, which provides retirement, disability and death benefits to plan members and beneficiaries. The City has established provisions, which assign the authority to the City council members to establish and amend the benefit provisions of the plan.

Control over the operation and administration of the plan is vested with GMEBS along with custody of the plan assets. The plan provides that the City has no liability with respect to payments or benefits or otherwise under the plan except to pay over to GMEBS such actuarially determined contributions as are required to meet minimum funding standards of the Public Retirement Systems Standards Law and provide benefits thereunder. If terminated, the plan provides that if there are funds remaining after the satisfaction of all liabilities, such funds shall not revert to the City but shall be allocated to employees. The plan was closed to new participants effective October 1, 2011. Employees on the plan at that time were grandfathered, allowing them to continue to participate. Over time, the number of participants has been reduced due to attrition.

There are no loans to any of the City officials or other “party-in-interest,” and there are no prohibited transactions. The plan assets do not include any securities or investments in the City of Oxford. The funds are managed by independent money managers.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**14. Pension Plan (continued)**

The annual report and more detailed information regarding the plan can be obtained from the Plan Administrator, the Georgia Municipal Employees Benefit System.

At January 1, 2024, the date of the most recent actuarial valuation, the participants consisted of the following:

|  |                  |
|--|------------------|
| Retirees and beneficiaries currently receiving benefits                      | 7                |
| Terminated vested participants entitled to<br>but not yet receiving benefits | 9                |
| Active participants  | <u>2</u>         |
| Total number of participants   | <u><u>18</u></u> |

*Benefits Provided.* The plan provides retirement, disability, and death benefits. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 65 with no reduction in benefit. Elected officials are not eligible to participate. Members with ten years of total service are eligible to retire at age 55 with no reduction in benefit. Members are eligible for early retirement with reduced benefits based on the early retirement reduction table at age 55 after 10 years of service. The benefit formula is 1.75% with a five-year vesting schedule.

*Contributions.* Employees make no contributions to the plan. The City is required to contribute the remaining amounts necessary to fund the plan in compliance with the minimum funding standards of the Public Retirement Systems Standards Law. The City’s actuarially determined contribution rate for the current fiscal year was \$58,133, or 39.26% of covered payroll. The City’s covered payroll for employees participating in the Plan for the current fiscal year was \$148,071. The Council provides for the benefits and funding policy through City ordinance and maintains the authority to change the policy. The administrative expenses set by contract with GMEBS are in addition to the state-required annual funding requirement. This funding policy, as specified by ordinance, has been the same since the inception of the plan.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**14. Pension Plan (continued)**

*Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions.* At the end of the current fiscal year, the City reported a net pension liability of \$119,313. The net pension liability was measured as of September 30, 2023, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of January 1, 2024. For the governmental activities, the net pension liability is liquidated by the General Fund. For the current fiscal year, the City recognized pension expense (revenue) in the amount of (\$74,435).

At the end of the current fiscal year, the City reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

|   | <b>Deferred<br/>Outflows of<br/>Resources</b> | <b>Deferred<br/>Inflows of<br/>Resources</b> |
|---|---|--|
| Net difference between projected and actual earnings<br>on pension plan investments | \$ 47,792                                     | \$ 0   |
| City contributions subsequent to the measurement date                               | 18,313  | 0  |
| Totals  | \$ 66,105                                     | \$ 0   |

The \$18,313 of deferred outflows of resources resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net position liability during the next fiscal year. Other amounts reported as deferred outflows and deferred inflows of resources will be recognized in pension expense as follows:

| <b>Year<br/>Ending<br/>June 30</b> |    |          |
|------------------------------------|----|----------|
| 2025                               | \$ | 5,876    |
| 2026                               |    | 10,115   |
| 2027                               |    | 43,935   |
| 2028                               |    | (12,134) |
| Totals                             | \$ | 47,792   |

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**14. Pension Plan (continued)**

*Actuarial Assumptions.* The total pension liability in the January 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                               |  |
|-------------------------------|--|
| Inflation                     | 2.25%                                    |
| Projected salary increases    | 2.25% plus service-based merit increases |
| Cost of living adjustments    | 0.00%                                    |
| Net investment rate of return | 7.375%                                   |

Healthy mortality rates were based on the Sex-Distinct Pri-2012 Head-Count Weighted Healthy Retiree Mortality Table with rates multiplied by 1.25. Disabled mortality rates were based on the Sex-Distinct Pri-2012 Head-Count Weighted Disabled Retiree Mortality Table with rates multiplied by 1.25.

The mortality and economic actuarial assumptions used in the January 1, 2024 valuation were based on the results of an actuarial experience study for the period of January 1, 2015 through June 30, 2019.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2023 are summarized in the following table:

| <u>Asset Class</u>    | <u>Target Allocation</u> | <u>Long-Term Expected Real Rate of Return</u> |
|-----------------------|--------------------------|---|
| Domestic equity       | 45%                      | 6.91%   |
| International equity  | 20%                      | 7.21%   |
| Domestic fixed income | 20%                      | 1.61%   |
| Real estate           | 10%                      | 3.61%   |
| Global fixed income   | 5%                       | 1.67%   |
| Total                 | <u>100%</u>              |   |

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**14. Pension Plan (continued)**

*Discount Rate.* The discount rate used to measure the total pension liability was 7.375 percent. The projection of cash flows used to determine the discount rate assumed that contributions from employer will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Changes in Net Pension Liability*

|  | <u>Total Pension<br/>Liability (Asset)</u> | <u>Plan Fiduciary<br/>Net Position</u> | <u>Net Pension<br/>Liability (Asset)</u> |
|--|--|--|--|
|  | <u>(a)</u>                                 | <u>(b)</u>                             | <u>(a) - (b)</u>                         |
| <b>Balances at 9/30/22</b>   | \$ 1,166,788                               | \$ 982,951                             | \$ 183,837                               |
| <b>Changes for the year:</b>   |  |  |  |
| Service cost   | 5,018                                      | 0                                      | 5,018                                    |
| Interest   | 83,413                                     | 0                                      | 83,413                                   |
| Differences between expected<br>and actual experience                      | 29,368                                     | 0                                      | 29,368                                   |
| Contributions—employer   | 0  | 58,133                                 | (58,133)                                 |
| Net investment income  | 0  | 132,008                                | (132,008)                                |
| Benefit payments, including refunds<br>of employee contributions           | (81,553)                                   | (81,553)                               | 0  |
| Administrative expense   | 0  | (7,818)                                | 7,818                                    |
| <b>Net changes</b>   | <u>36,246</u>                              | <u>100,770</u>                         | <u>(64,524)</u>                          |
| <b>Balances at 9/30/23</b>   | <u>\$ 1,203,034</u>                        | <u>\$ 1,083,721</u>                    | <u>\$ 119,313</u>                        |
| Plan fiduciary net position as a percentage of the total pension liability |  |  | 90.08%                                   |
| Covered payroll  |  |  | \$ 132,922                               |
| Employer's net pension liability as percentage of covered payroll          |  |  | 89.76%                                   |

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**14. Pension Plan (continued)**

*Sensitivity of the Net Pension Asset/Liability to Changes in the Discount Rate.* The following presents what the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.375 percent) or one percentage-point higher (8.375 percent) than the current rate:

|                       | <u>Discount<br/>Rate</u> | <u>Net Pension<br/>Liability (Asset)</u> |
|-----------------------|--------------------------|--|
| 1% decrease           | 6.375%                   | \$ 153,580                               |
| Current discount rate | 7.375%                   | 119,313                                  |
| 1% increase           | 8.375%                   | 4,943                                    |

*Plan Fiduciary Net Position.* Detailed information about the Plan’s fiduciary net position is available in the separately issued Georgia Municipal Employees Benefit System financial report.

*Other Plans.* In addition to the plan above, sworn City law enforcement employees are covered under the Peace Officers’ Annuity and Benefit Fund of Georgia. Further information regarding this plan can be obtained from the plan’s annual report. This plan is immaterial to the financial statements.

**15. Deferred Compensation Plans**

The City provides retirement benefits for its employees through two deferred compensation, defined contribution plans. The Plans were created under Internal Revenue Code Sections 457 and 401(a). The City elected to participate in the plan administered by the Georgia Municipal Association (GMA), an independent third party. The City Council provides for the benefits and funding policy through a City ordinance and maintains the authority to change the policy.

Under the terms of the 457 plan, employees may defer up to 4% of their salary through voluntary contributions to the Plan. The City will contribute 4% of employees’ gross pay into the 401(a) plan and will match employees’ contribution into the 457 plan up to 2%. At the end of the current fiscal year, there were 11 members of the Plans.

Funds are vested 100% at the time of contribution. Employee contributions are fully vested after five (5) years of service. Amounts held in the Plans are not available to the employees until termination, retirement, death, or unforeseeable emergency.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**15. Deferred Compensation Plans (continued)**

During the current fiscal year, the City contributed \$32,507 to the plans based on covered salaries of \$751,626. Plan members made voluntary contributions of \$14,570 to the plans. Total payroll was \$959,643.

The City has no fiduciary relationship with the plans, and plan assets are not available to the City or its general creditors. The Plans assets are held in trust by the administrator for the exclusive benefit of the participants of the Plans.

**16. Joint Ventures**

Under Georgia law, the City, in conjunction with other cities and counties in the northeast Georgia area, is a member of the Northeast Georgia Regional Commission and is required to pay annual dues thereto. Membership in a Regional Commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the Regional Commission in Georgia. The Regional Commission Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of a Regional Commission. Separate financial statements may be obtained from Northeast Georgia Regional Commission, 305 Research Drive, Athens, GA 30601.

**18. Risk Management**

Material estimates have been made by management about the life of depreciated capital assets. Management has used a conservative approach on these estimates.

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The City has elected to manage its risk financing activities through the purchase of commercial insurance. There have been no insurance settlements exceeding insurance coverage for any of the past three fiscal years.

Management estimates liabilities for unpaid claims based on the probability of losses exceeding the occurrence limits and the reasonableness of estimating those losses. At the end of the current fiscal year, the City has no losses that are probable or estimable and accordingly has not recognized any liability.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**19. Commitments and Contingencies**

**Commitments**

The City has entered into Power Sales Contracts with the Municipal Electric Authority of Georgia (MEAG). The contracts require the City to purchase from MEAG a portion of the City's bulk power supply, other than power supplied by Federally owned generation projects. MEAG is authorized to establish rates and charges so as to produce revenues sufficient to cover its costs. The City's payment obligations are general obligations to the payment of which the City's full faith and credit and taxing powers are pledged. The City purchased bulk power totaling \$1,235,937 from MEAG during the current fiscal year. The City's future minimum payment obligations to the Authority will be based on the Authority's costs and the City's yearly demand for bulk power supply.

The City has adopted the provisions of a Municipal Competitive Trust agreement between the City and MEAG. MEAG established the Trust for the mutual benefit of MEAG and its wholesale customers who elect to become participants. The Trust was created to provide a means to mitigate the expected differential between "after deregulation" market rates for power and the associated costs of generating that power.

The flexible operating trust account includes funds that are available to the City for operating costs and rate stabilization. At the end of the current fiscal year, the balance in this account was \$98,959. This amount is included in investments in the Electric Utility Fund.

As of the end of the current year, contractual commitments on uncompleted contracts totaled \$342,125.

**Contingencies**

The City's legal counsel has stated that there are presently no determinable lawsuits.

**20. Major Users**

Oxford College of Emory University accounts for 46.9%, 36.3%, and 3.1% of the operating revenues of the Electric Utility, Water and Sewer Utility, and Solid Waste Funds, respectively, of the City in the current fiscal year.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**June 30, 2024**

**21. Changes Within Financial Reporting Entity**

During the current fiscal year, the City's CDBG Grant Fund changed from nonmajor presentation to major fund presentation. This change had no effect on beginning governmental fund balances. See page 20 for additional details.

**22. Subsequent Events**

Subsequent to June 30, 2024, the City entered into a direct borrowing agreement with the Georgia Environmental Finance Authority (GEFA) to finance improvements to the City's water and sewerage system in the amount of \$226,100 (\$146,965 eligible for forgiveness); interest at 0.39%, through November 1, 2045.

**23. New Accounting Pronouncements**

The City implemented GASB Statement No. 100, *Accounting Changes and Error Corrections*, effective for the City's current fiscal year. The requirements of this statement are effective for periods beginning after June 15, 2023. The implementation of this new standard is detailed in Note 21. The implementation of this standard no effect on the City's net position.

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**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF OXFORD, GEORGIA**  
**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY (ASSET) AND RELATED RATIOS**  
**LAST TEN FISCAL YEARS**  
**June 30, 2024**  
**(Unaudited)**

|  | Fiscal Year         |                   |                     |
|--|---------------------|-------------------|---------------------|
|  | 2024                | 2023              | 2022                |
| <b>Total pension liability</b>   |                     |                   |                     |
| Service cost   | \$ 5,018            | \$ 5,262          | \$ 5,181            |
| Interest   | 83,413              | 102,662           | 99,827              |
| Differences between expected and actual experience                           | 29,368              | (287,129)         | 32,082              |
| Changes of assumptions   | 0                   | 0                 | 0                   |
| Benefit payments, including refunds of employee contributions                | (81,553)            | (81,553)          | (115,889)           |
| Other  | 0                   | 0                 | 0                   |
| Net change in total pension liability  | 36,246              | (260,758)         | 21,201              |
| Total pension liability - beginning  | 1,166,788           | 1,427,546         | 1,406,345           |
| <b>Total pension liability - ending (a)</b>                                  | <b>1,203,034</b>    | <b>1,166,788</b>  | <b>1,427,546</b>    |
| <b>Plan fiduciary net position</b>   |                     |                   |                     |
| Contributions - employer   | \$ 58,133           | \$ 75,397         | \$ 62,495           |
| Net investment income  | 132,008             | (193,083)         | 241,354             |
| Benefit payments, including refunds of employee contributions                | (81,553)            | (81,553)          | (115,889)           |
| Administrative expense   | (7,818)             | (8,061)           | (8,268)             |
| Net change in plan fiduciary net position                                    | 100,770             | (207,300)         | 179,692             |
| Plan fiduciary net position - beginning                                      | 982,951             | 1,190,251         | 1,010,559           |
| <b>Plan fiduciary net position - ending (b)</b>                              | <b>\$ 1,083,721</b> | <b>\$ 982,951</b> | <b>\$ 1,190,251</b> |
| <b>Net pension liability (asset) - ending : (a) - (b)</b>                    | <b>\$ 119,313</b>   | <b>\$ 183,837</b> | <b>\$ 237,295</b>   |
| Plan's fiduciary net position as a percentage of the total pension liability | 90.08%              | 84.24%            | 83.38%              |
| Covered payroll  | \$ 132,922          | \$ 155,223        | \$ 151,941          |
| Net pension liability as a percentage of covered payroll                     | 89.76%              | 118.43%           | 156.18%             |

**Fiscal Year**

| <u>2021</u>      | <u>2020</u>       | <u>2019</u>       | <u>2018</u>       | <u>2017</u>       | <u>2016</u>         | <u>2015</u>         |
|------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| 4,848            | \$ 12,623         | \$ 9,026          | \$ 9,331          | \$ 9,089          | \$ 8,670            | \$ 9,328            |
| 98,424           | 97,017            | 99,069            | 97,879            | 97,868            | 92,996              | 92,223              |
| 34,397           | (67,400)          | (33,342)          | 21,069            | (7,000)           | 58,784              | 9,687               |
| 0                | 57,988            | 0                 | 19,656            | 0                 | 0                   | (6,057)             |
| (122,087)        | (114,325)         | (97,101)          | (100,883)         | (98,757)          | (96,414)            | (94,013)            |
| 66,765           | 0                 | 0                 | 0                 | 0                 | 0                   | 0                   |
| 82,347           | (14,097)          | (22,348)          | 47,052            | 1,200             | 64,036              | 11,168              |
| 1,323,998        | 1,338,095         | 1,360,443         | 1,313,391         | 1,312,191         | 1,248,155           | 1,236,987           |
| <u>1,406,345</u> | <u>1,323,998</u>  | <u>1,338,095</u>  | <u>1,360,443</u>  | <u>1,313,391</u>  | <u>\$ 1,312,191</u> | <u>\$ 1,248,155</u> |
| 76,766           | \$ 70,370         | \$ 75,988         | \$ 77,589         | \$ 73,101         | \$ 75,291           | \$ 82,579           |
| 90,983           | 27,938            | 91,712            | 124,599           | 86,568            | 10,090              | 83,720              |
| (122,087)        | (114,325)         | (97,101)          | (100,883)         | (98,757)          | (96,414)            | (94,013)            |
| (8,132)          | (8,070)           | (8,810)           | (9,636)           | (5,536)           | (6,265)             | (5,115)             |
| 37,530           | (24,087)          | 61,789            | 91,669            | 55,376            | (17,298)            | 67,171              |
| 973,029          | 997,116           | 935,327           | 843,658           | 788,282           | 805,580             | 738,409             |
| <u>1,010,559</u> | <u>\$ 973,029</u> | <u>\$ 997,116</u> | <u>\$ 935,327</u> | <u>\$ 843,658</u> | <u>\$ 788,282</u>   | <u>\$ 805,580</u>   |
| <u>395,786</u>   | <u>\$ 350,969</u> | <u>\$ 340,979</u> | <u>\$ 425,116</u> | <u>\$ 469,733</u> | <u>\$ 523,909</u>   | <u>\$ 442,575</u>   |
| 71.86%           | 73.49%            | 74.52%            | 68.75%            | 64.24%            | 60.07%              | 64.54%              |
| 228,968          | \$ 225,913        | \$ 218,927        | \$ 214,072        | \$ 215,679        | \$ 193,484          | \$ 195,521          |
| 172.86%          | 155.36%           | 155.75%           | 198.59%           | 36.95%            | 270.78%             | 226.36%             |

**CITY OF OXFORD, GEORGIA**  
**SCHEDULE OF CONTRIBUTIONS**  
**LAST TEN FISCAL YEARS**  
**June 30, 2024**  
**(Unaudited)**

|  | <b>Fiscal Year</b> |                   |                 |
|--|--------------------|-------------------|-----------------|
|  | <b>2024</b>        | <b>2023</b>       | <b>2022</b>     |
| Actuarially determined contribution                                  | \$ 58,133          | \$ 69,371         | \$ 69,417       |
| Contributions in relation to the actuarially determined contribution | (58,133)           | (75,156)          | (63,632)        |
| Contribution deficiency (excess)                                     | <u>\$ 0</u>        | <u>\$ (5,785)</u> | <u>\$ 5,785</u> |
| Covered payroll  | \$ 148,071         | \$ 137,547        | \$ 157,551      |
| Contributions as a percentage of covered payroll                     | 39.26%             | 50.43%            | 44.06%          |

| Fiscal Year     |                 |                 |                 |                 |                 |                   |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|
| 2021            | 2020            | 2019            | 2018            | 2017            | 2016            | 2015              |
| \$ 68,176       | \$ 71,667       | \$ 77,901       | \$ 75,350       | \$ 78,335       | \$ 71,356       | \$ 76,303         |
| <u>(68,176)</u> | <u>(71,667)</u> | <u>(77,901)</u> | <u>(75,350)</u> | <u>(78,335)</u> | <u>(71,356)</u> | <u>(82,946)</u>   |
| <u>\$ 0</u>     | <u>\$ (6,643)</u> |
| \$ 151,941      | \$ 228,968      | \$ 225,913      | \$ 218,927      | \$ 214,072      | \$ 215,679      | \$ 193,484        |
| 44.87%          | 31.30%          | 34.48%          | 34.42%          | 36.59%          | 33.08%          | 39.44%            |

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**June 30, 2024**

**1. Valuation Date**

The actuarially determined contribution rate was determined as of January 1, 2024, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending June 30, 2025.

**2. Methods and Assumptions Used to Determine Contribution Rates**

Actuarial cost method = Projected unit credit

Amortization method = Closed level dollar for remaining unfunded liability

Remaining amortization period = Remaining amortization period varies for the bases, with a net effective amortization period of 10 years

Asset valuation method = Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at end of year. The actuarial value is adjusted, if necessary, to be within 20% of market value.

Net investment rate of return = 7.375%

Projected salary increases = 2.25% plus service-based merit increases

Cost of living adjustments = 0%

Retirement age for inactive vested participants = 65

Mortality = Healthy mortality rates were based on the Sex-Distinct Pri-2012 Head-Count Weighted Healthy Retiree Mortality Table with rates multiplied by 1.25. Disabled mortality rates were based on the Sex-Distinct Pri-2012 Head-Count Weighted Disabled Retiree Mortality Table with rates multiplied by 1.25.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**June 30, 2024**

**3. Changes in Benefits**

There were no changes in benefit provisions in the last two fiscal years.

**4. Changes of Assumptions**

There were no changes in assumptions in the last two fiscal years.

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**SUPPLEMENTARY INFORMATION**

**CITY OF OXFORD, GEORGIA**  
**DOWNTOWN DEVELOPMENT AUTHORITY (A COMPONENT UNIT)**  
**BALANCE SHEET**  
**June 30, 2024**

|  |                         |
|--|-------------------------|
| <b>ASSETS</b>                              |                         |
| Cash                                       | <u>\$      31,115</u>   |
| <b>LIABILITIES</b>                         |                         |
| Accounts payable                           | \$          200         |
| <b>FUND BALANCES</b>                       |                         |
| Assigned for Housing and Development       | <u>          30,915</u> |
| <b>Total liabilities and fund balances</b> | <u>\$      31,115</u>   |

**CITY OF OXFORD, GEORGIA**  
**DOWNTOWN DEVELOPMENT AUTHORITY (A COMPONENT UNIT)**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**For the fiscal year ended June 30, 2024**

|  | <u>Final<br/>Budget</u> | <u>Actual</u>           | <u>Variance</u>         |
|--|-------------------------|-------------------------|-------------------------|
| <b>REVENUES</b>  | \$ 0                    | \$ 0                    | \$ 0                    |
| <b>EXPENDITURES</b>  |                         |                         |                         |
| Current  |                         |                         |                         |
| Housing and Development                                      |                         |                         |                         |
| Contract services  | <u>0</u>                | <u>2,757</u>            | <u>(2,757)</u>          |
| <b>Total expenditures</b>                                    | <u>0</u>                | <u>2,757</u>            | <u>(2,757)</u>          |
| Excess (deficiency) of revenues<br>over (under) expenditures | 0                       | (2,757)                 | (2,757)                 |
| Fund balances, July 1  | <u>0</u>                | <u>33,672</u>           | <u>33,672</u>           |
| <b>Fund balances, June 30</b>                                | <u><u>\$ 0</u></u>      | <u><u>\$ 30,915</u></u> | <u><u>\$ 30,915</u></u> |

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***OTHER REPORTING SECTION***

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**Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with *Government Auditing Standards***

Honorable Mayor and Members  
of the City Council  
City of Oxford, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Oxford, Georgia, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Oxford, Georgia’s basic financial statements and have issued our report thereon dated November 1, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Oxford, Georgia’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Oxford, Georgia’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Oxford, Georgia’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 through 2024-006 that we consider to be significant deficiencies.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Oxford, Georgia’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## City of Oxford, Georgia's Response to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on the City of Oxford, Georgia's response to the findings identified in our audit and described in the accompanying schedule of findings and questions costs. The City of Oxford, Georgia's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Oxford, Georgia's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Rushton, LLC*

Certified Public Accountants

Gainesville, Georgia  
November 1, 2024

**Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance**

Honorable Mayor and Members  
of the City Council  
City of Oxford, Georgia

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the City of Oxford, Georgia’s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Oxford, Georgia’s major federal programs for the year ended June 30, 2024. The City of Oxford, Georgia’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Oxford, Georgia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Oxford, Georgia and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Oxford, Georgia’s compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City of Oxford, Georgia’s federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Oxford, Georgia's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Oxford, Georgia's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Oxford, Georgia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Oxford, Georgia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Oxford, Georgia's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Rushon, LLC*

Gainesville, Georgia  
November 1, 2024

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***SINGLE AUDIT SECTION***

This section contains reports required by the Uniform Guidance and grantor agencies.

**CITY OF OXFORD, GEORGIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the fiscal year ended June 30, 2024**

| <u>Federal Grant/Pass-Through<br/>Grantor/Program Title</u>  | <u>Federal<br/>Assisting<br/>Listing<br/>Number</u> | <u>Pass-<br/>Through<br/>Number</u> | <u>Expenditures</u>        |
|--|---|-------------------------------------|----------------------------|
| <b><u>Department of Agriculture</u></b>  |   |                                     |                            |
| Passed through the Georgia Forestry Commission:<br>Cooperative Forestry Assistance   | 10.664  | OXF2023                             | \$ 7,500                   |
| Inflation Reduction Act Urban & Community<br>Forestry Program  | 10.727  | 2024-Oxford-25373                   | <u>8,138</u>               |
| <b>Total Department of Agriculture</b>   |   |                                     | <u>15,638</u>              |
| <b><u>Department of Housing and Urban Development</u></b>  |   |                                     |                            |
| Passed through the Georgia<br>Department of Community Affairs:<br>Community Development Block Grants / State's<br>Program and Non-Entitlement Grants in Hawaii | 14.228  | 21p-x-107-2-6227                    | <u>750,000</u>             |
| <b><u>Department of the Treasury</u></b>   |   |                                     |                            |
| COVID019 Coronavirus State and Local<br>Fiscal Recovery Funds  | 21.027  | N/A                                 | <u>876,082</u>             |
| <b><u>Department of Homeland Security</u></b>  |   |                                     |                            |
| Passed through the Georgia Emergency<br>Management and Homeland Security Agency<br>Disaster Grants - Public Assistance<br>(Presidentially Declared Disasters)  | 97.036  | FEMA-4685-DR-GA                     | <u>7,954</u>               |
| <b>Total Federal Awards</b>  |   |                                     | <u><u>\$ 1,649,674</u></u> |

See accompanying notes to the schedule of expenditures of federal awards and schedule of findings and questioned costs.

**CITY OF OXFORD, GEORGIA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**June 30, 2024**

**1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the City of Oxford, Georgia, under programs for the federal government for the fiscal year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of the Commission, it is not intended to and does not present the financial position, changes in net position or cash flows of the Commission.

**2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**3. De Minimis Indirect Cost Rate**

The City of Oxford, Georgia has elected not to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance.

**4. Payments to Subrecipients**

For the current fiscal year, the City of Oxford, Georgia did not pass federal funds through to subrecipients.

**CITY OF OXFORD, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the fiscal year ended June 30, 2024**

**1. Summary of the Auditor's Results**

**A. Financial Statements**

|   |               |
|---|---------------|
| Type of auditor's report issued:                      | Unmodified    |
| Internal control over financial reporting:            |               |
| Material weakness(es) identified?                     | None reported |
| Significant deficiencies identified                   |               |
| Not considered material weaknesses?                   | Yes           |
| Noncompliance material to financial statements noted? | None reported |

**B. Federal Awards**

|  |               |
|--|---------------|
| Internal control over major programs:  |               |
| Material weakness(es) identified?  | None reported |
| Significant deficiencies identified  |               |
| not considered material weaknesses?  | None reported |
| Type of auditor's report issued on compliance for major programs:                                      | Unmodified    |
| Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? | None reported |
| Identification of major programs:  |               |
| 14.228 Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii       |               |
| 21.027 Coronavirus State and Local Fiscal Recovery Funds   |               |
| Dollar threshold used to distinguish Between Type A and Type B programs:                               | \$750,000     |
| Auditee qualified as low-risk auditee?   | No            |

**CITY OF OXFORD, GEORGIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the fiscal year ended June 30, 2024**

**2. Financial Statement Findings**

**A. Current Year Audit Findings**

**2024-001**

*Condition:* While performing audit procedures, we noted that there is a lack of segregation of duties in the Finance Department due to not having enough staff to adequately allocate financial duties to different individuals.

*Criteria:* Proper internal controls require adequate segregation of duties.

*Effect:* Failure to maintain adequate segregation of duties subjects the assets of the City to greater risk of misappropriation.

*Cause:* The finance department does not have an adequate number of staff to properly segregate duties.

*Recommendation:* To ensure sufficient internal controls are in place, the Finance Department should properly segregate duties to the extent possible with available staff members and mitigate risk with additional supervision in the finance processes where possible.

*Management Response:* Management concurs with this finding. Management will review the recommendation with the Finance Department and segregate duties to the greatest extent possible with available staff. This action was taken immediately upon receipt of the comment from our auditors.

**2024-002**

*Condition:* While performing audit procedures over journal entries, we noted that there is no approval process for journal entries. All journal entries tested appeared appropriate.

*Criteria:* Proper internal controls require that all journal entries are properly approved.

*Effect:* Failure to maintain proper supporting documentation with evidence of approval for journal entries subjects the assets of the City to greater risk of misappropriation.

*Cause:* Evidence that journal entries are being approved is not maintained by the City.

*Recommendation:* Supporting documentation with evidence of approval should be retained.

*Management Response:* Management concurs with this finding. Management will implement the recommendation. This action was taken immediately upon receipt of the comment from our auditors.

**2024-003**

*Condition:* While performing audit procedures over payroll, we noted 3 of 20 (12%) tested timecards lacked evidence of approval by the appropriate department head.

*Criteria:* Proper internal controls require that all timecards are properly approved.

#### **2024-003, continued**

*Effect:* Failure to maintain proper supporting documentation with evidence of approval for timecards subjects the assets of the City to greater risk of misappropriation.

*Cause:* Evidence that documents approval of timecards is not maintained by the City.

*Recommendation:* Supporting documentation with evidence of approval should be retained.

*Management Response:* Management concurs with this finding. Management will direct the appropriate employee to implement the recommendation. This action was taken immediately upon receipt of the comment from our auditors.

#### **2024-004**

*Condition:* While performing audit procedures over utility customer account adjustments, we noted 8 of 10 (80%) tested customer account adjustments lacked evidence of approval.

*Criteria:* Proper internal controls require that all adjustments are properly approved.

*Effect:* Failure to maintain proper supporting documentation with evidence of approval for utility customer account adjustments subjects the assets of the City to greater risk of misappropriation.

*Cause:* Evidence that documents approval of utility customer account adjustments is not maintained by the City.

*Recommendation:* Supporting documentation with evidence of approval should be retained.

*Management Response:* Management concurs with this finding. Management will direct the appropriate employee to implement the recommendation. This action was taken immediately upon receipt of the comment from our auditors.

#### **2024-005**

*Condition:* While performing audit procedures over utility customer account billings, we noted 10 of 25 (40%) of tested billings were miscalculated.

*Criteria:* Effective internal controls require that the City maintain all supporting documentation for its revenues sufficient to allow for recalculation in accordance with rate schedules and ordinances.

*Effect:* Failure to maintain appropriate records and documentation for revenues and cash receipts exposes the City to a greater risk of loss due to fraud, may result in miscalculated revenues, and may lead to financial statements that are misstated.

*Cause:* Management did not update the fee schedule in software in a timely manner.

*Recommendation:* Utility customer account billings should be processed based on accurate usage readings and accurate fee schedules. The City might also consider the benefits that could be obtained by updating to a more functional software.

*Management Response:* Management concurs with this finding. City staff will update the software to calculate billings accurately. City staff is also considering updating its current software to a more functional software to better account for utility billings. This action was taken immediately upon receipt of the comment from our auditors.

**2024-006**

*Condition:* While performing inventory observation procedures, we noted several Electric Utility Fund, Water and Sewer Utility Fund, and Solid Waste Fund inventory items that were not included in the City's inventory listing.

*Criteria:* Proper internal controls require that physical inventory counts be performed at least annually and differences properly accounted for on count sheets and reflected on the general ledger.

*Effect:* Failure to maintain adequate inventory records subjects the assets of the City to greater risk of misappropriation and inaccurate financial reporting.

*Cause:* The City did not perform a complete physical count resulting in outdated and inaccurate detail listing.

*Recommendation:* City staff should count inventory at a minimum annually, as of its fiscal year end, and maintain an accurate detailed listing supporting the inventory asset balances as reported in the financial statements.

*Management Response:* Management concurs with this finding. City staff will perform an accurate physical count of Electric Utility Fund, Water and Sewer Utility Fund, and Solid Waste Fund inventory, at a minimum annually, as of the City's fiscal year end, and maintain an updated and accurate detailed listing supporting the inventory asset balances as reported in the financial statements.

**B. Prior Year Audit Findings Follow-Ups**

None reported

**3. Federal Award Findings and Questioned Costs**

The audit of our basic financial statements and schedule of expenditures of federal awards disclosed no audit findings or questioned costs which are required to be reported under Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

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***STATE REPORTING SECTION***

**CITY OF OXFORD, GEORGIA**  
**SCHEDULE OF PROJECTS FINANCED WITH**  
**SPECIAL PURPOSE LOCAL OPTION SALES TAX**  
**For the fiscal year ended June 30, 2024**

| <u>Project</u>             | <u>Estimated Cost *</u> |                     | <u>Expenditures</u> |                     |                     |
|----------------------------|-------------------------|---------------------|---------------------|---------------------|---------------------|
|                            | <u>Original</u>         | <u>Current</u>      | <u>Prior Years</u>  | <u>Current Year</u> | <u>Total</u>        |
| <b><u>2017 SPLOST</u></b>  |                         |                     |                     |                     |                     |
| Water & Sewer Improvements | \$ 500,000              | \$ 500,000          | \$ 500,000          | \$ 0                | \$ 500,000          |
| Transportation             | 500,000                 | 500,000             | 292,854             | 1,130,849           | 1,423,703           |
| Parks & Recreation         | 400,000                 | 400,000             | 407,090             | 0                   | 407,090             |
| Public Safety              | 100,965                 | 100,965             | 156,293             | 53,044              | 209,337             |
| Total                      | <u>\$ 1,500,965</u>     | <u>\$ 1,500,965</u> | <u>\$ 1,356,237</u> | <u>\$ 1,183,893</u> | <u>\$ 2,540,130</u> |

| <u>Project</u>                                      | <u>Estimated Cost *</u> |                     | <u>Expenditures</u> |                     |                  |
|---|-------------------------|---------------------|---------------------|---------------------|------------------|
|   | <u>Original</u>         | <u>Current</u>      | <u>Prior Years</u>  | <u>Current Year</u> | <u>Total</u>     |
| <b><u>2023 SPLOST</u></b>                           |                         |                     |                     |                     |                  |
| Water & Sewer Improvements                          | \$ 1,500,000            | \$ 1,500,000        | \$ 0                | \$ 0                | \$ 0             |
| Roads, Streets, Bridges, and Sidewalks Improvements | 675,000                 | 675,000             | 0                   | 0                   | 0                |
| Parks & Recreation                                  | 398,496                 | 398,496             | 0                   | 0                   | 0                |
| Public Safety Facilities, Vehicles and Equipment    | 250,000                 | 250,000             | 0                   | 54,137              | 54,137           |
| Total   | <u>\$ 2,823,496</u>     | <u>\$ 2,823,496</u> | <u>\$ 0</u>         | <u>\$ 54,137</u>    | <u>\$ 54,137</u> |

\* Estimated cost represents the portion of these projects to be financed with Special Purpose Local Option Sales Tax. Actual costs that are in excess of these amounts have been financed through alternative funds.

# AUDIT REPORT

## City of Oxford, Georgia

PRESENTED BY: Samuel Latimer, CPA, CFE

*For the fiscal year ended June 30, 2024*



*November 18, 2024*



# Audit Opinion

## Unmodified Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the City of Oxford, Georgia, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows for the fiscal year then ended.

## City of Oxford, Georgia's Responsibilities

The financial statements are the responsibility of the City of Oxford, Georgia's management.

## Rushton's Responsibilities

As independent auditors for the City of Oxford, Georgia, our responsibility is to express opinions on the fair presentation of the financial statements

## Auditing Standards

We audited the City's financial statements in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States.



# Government-Wide Statements

These statements provide the reader with information on the City as a whole, using the full accrual basis of accounting. Columns for the governmental activities, the business-type activities, and the Downtown Development Authority component unit.

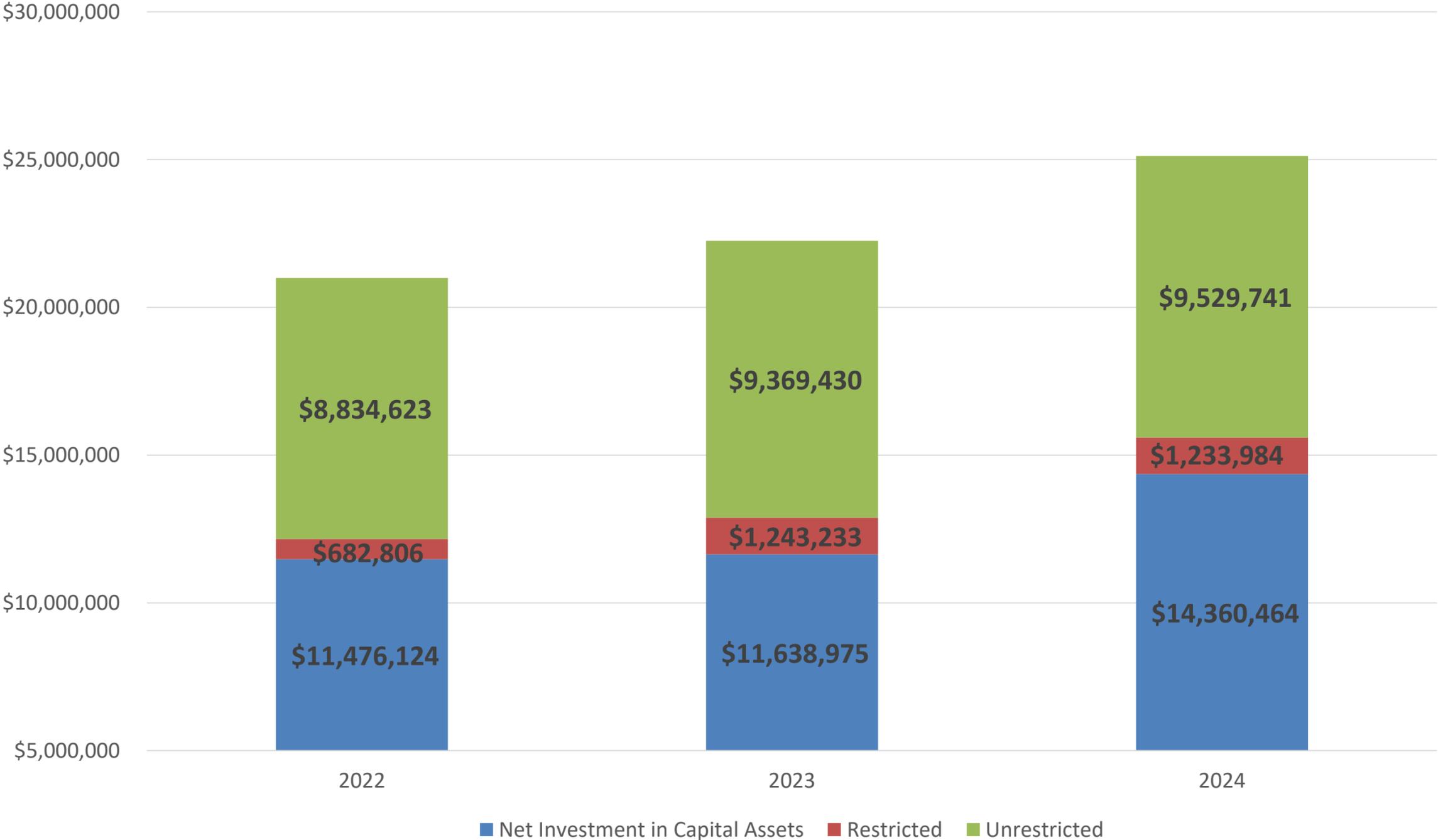
Statement of Net Positions- Page 15-16

- Presents the assets, liabilities, and residual net position of the City

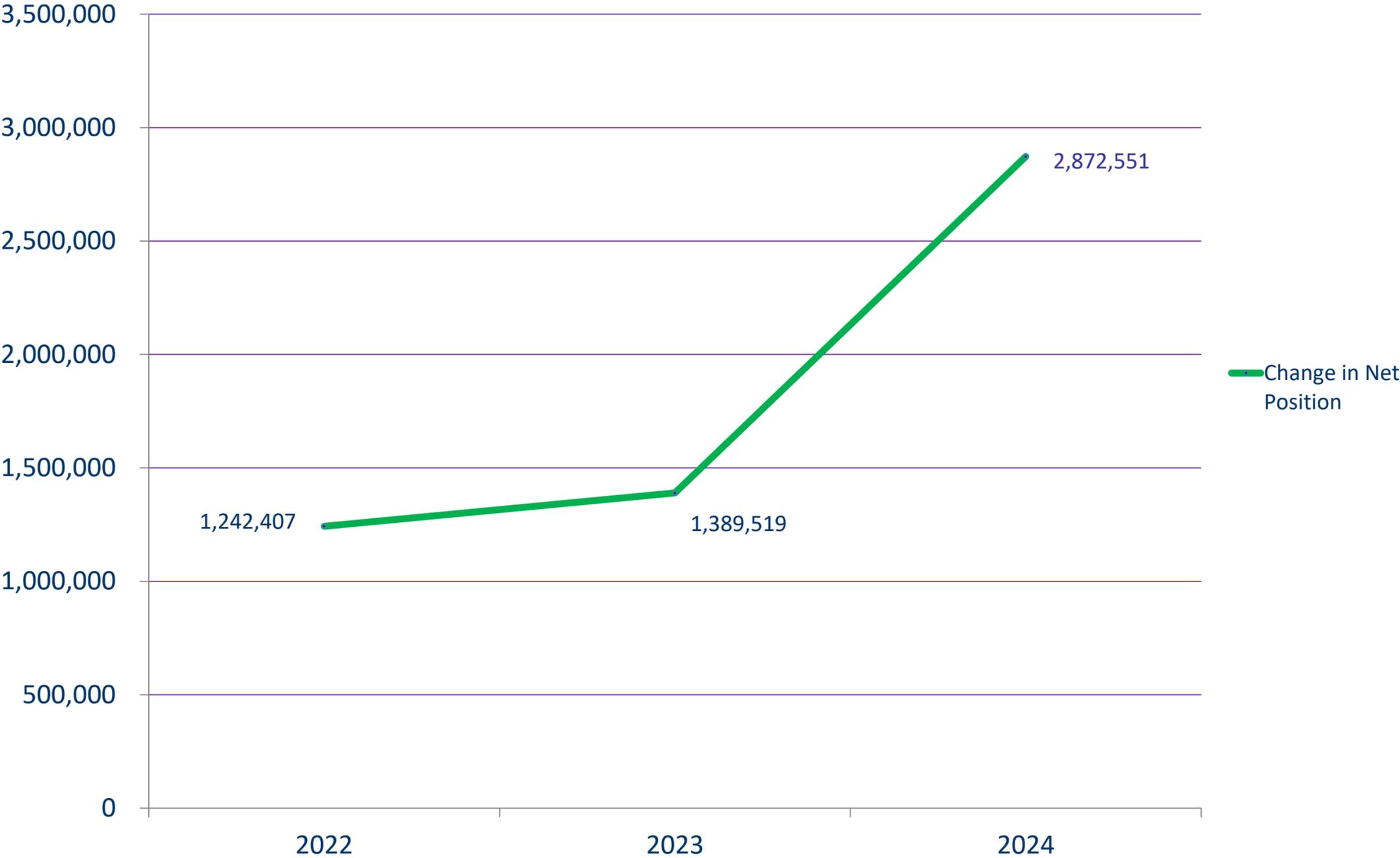
Statement of Activities- Page 17

- Presents the results of operations of the City

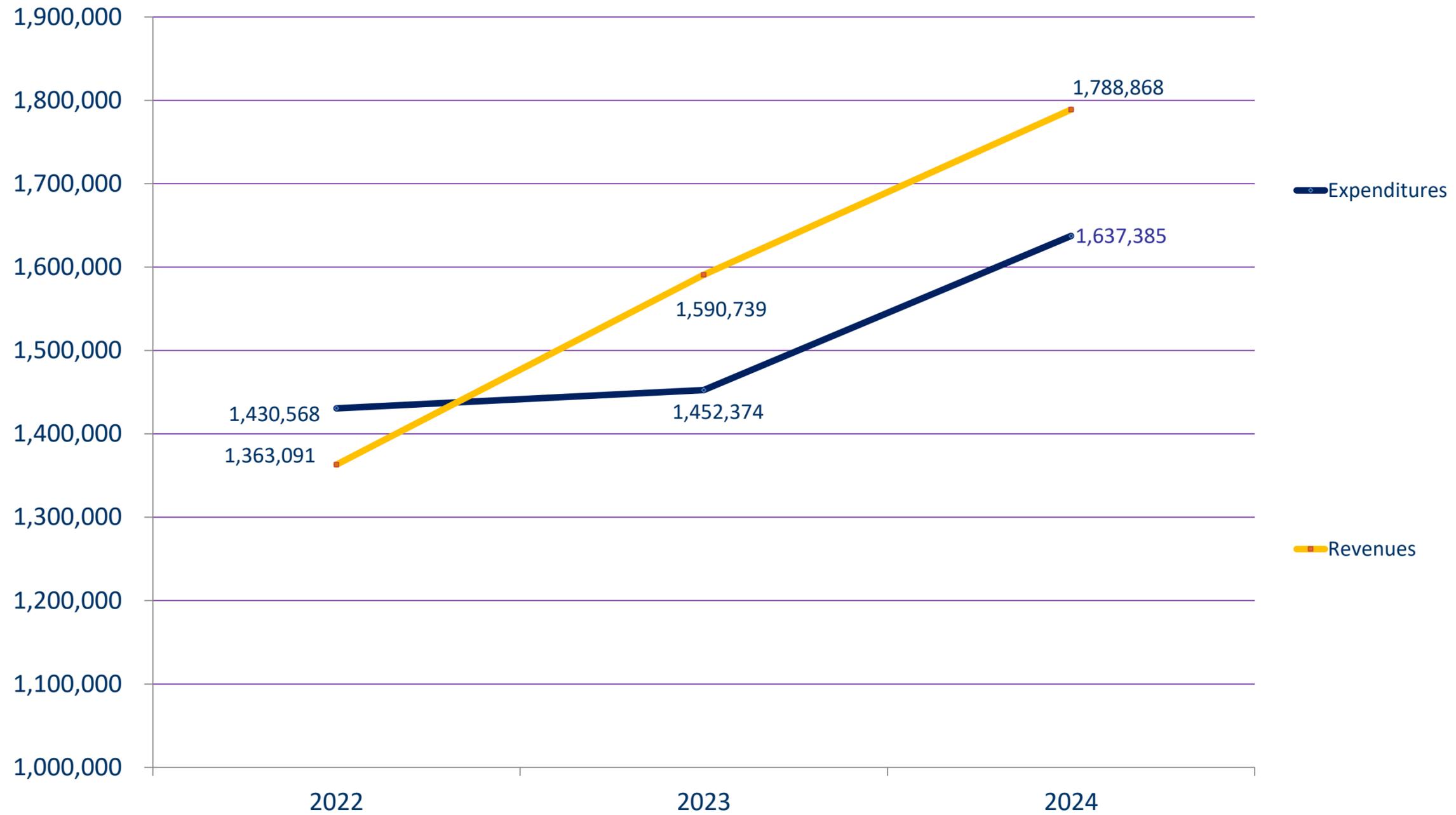
# Government Wide Net Position - Last 3 Fiscal Years



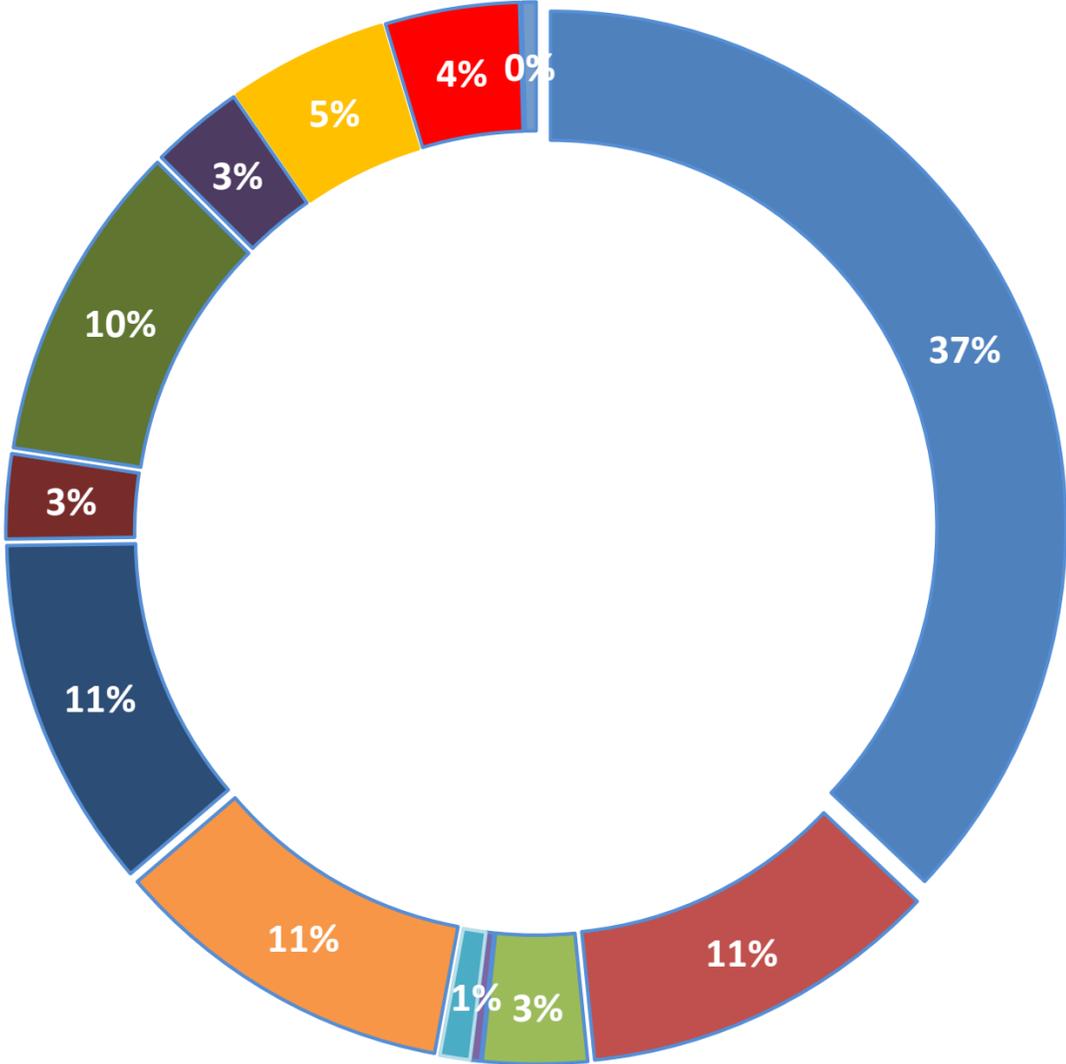
# Change in Net Position - Last 3 Fiscal Years



# General Fund - Last 3 Fiscal Years

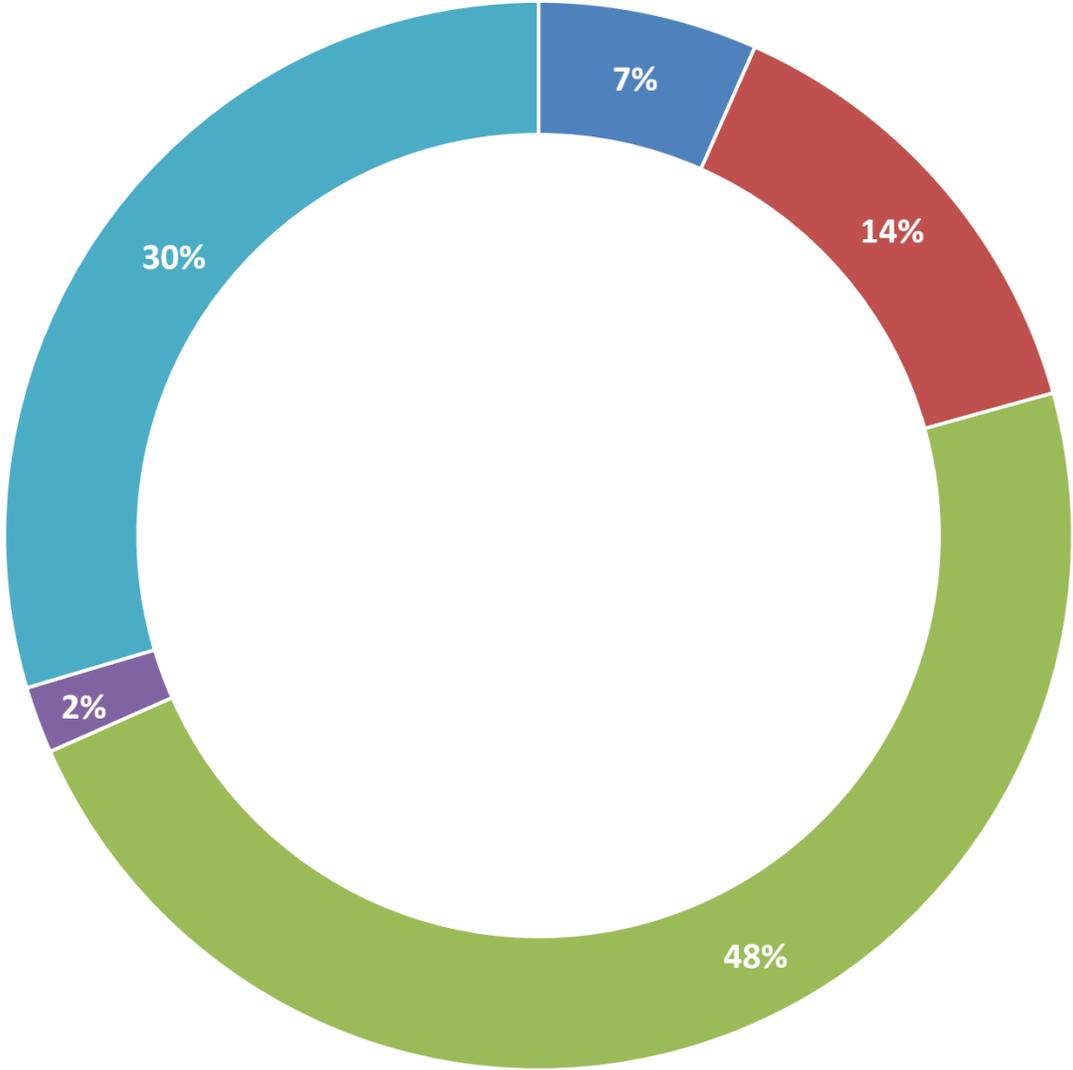


# General Fund - Revenues by Source



- Local Option Sales Tax
- Property Taxes
- Fines & Fees
- Licenses & Permits
- Other Taxes
- Title Ad Valorem Tax
- Insurance Premium Tax
- Transfers from Other Funds
- Investment
- Franchise Tax
- Intergovernmental
- Other
- Charges for Services

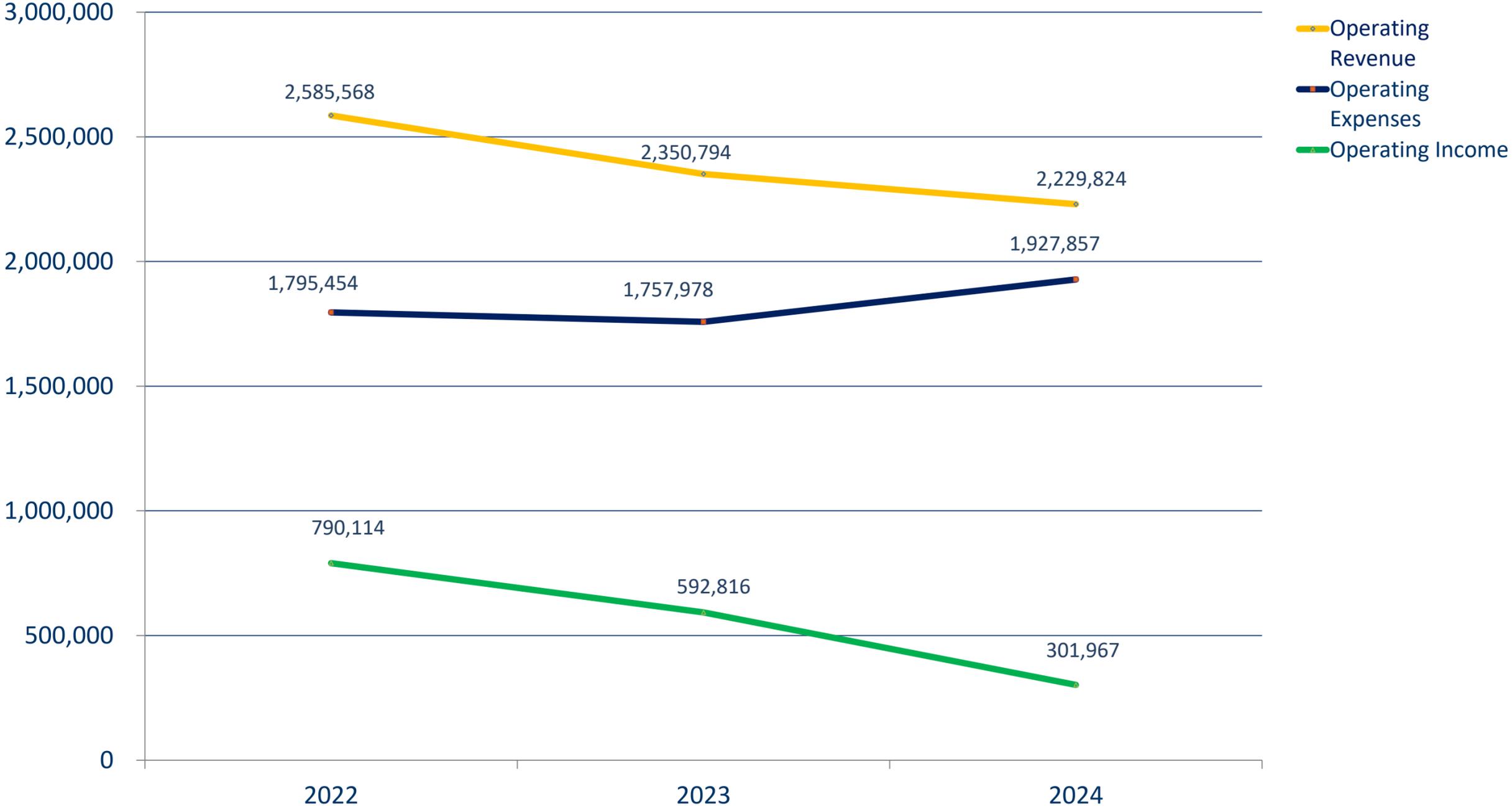
# General Fund - Expenditures by Function



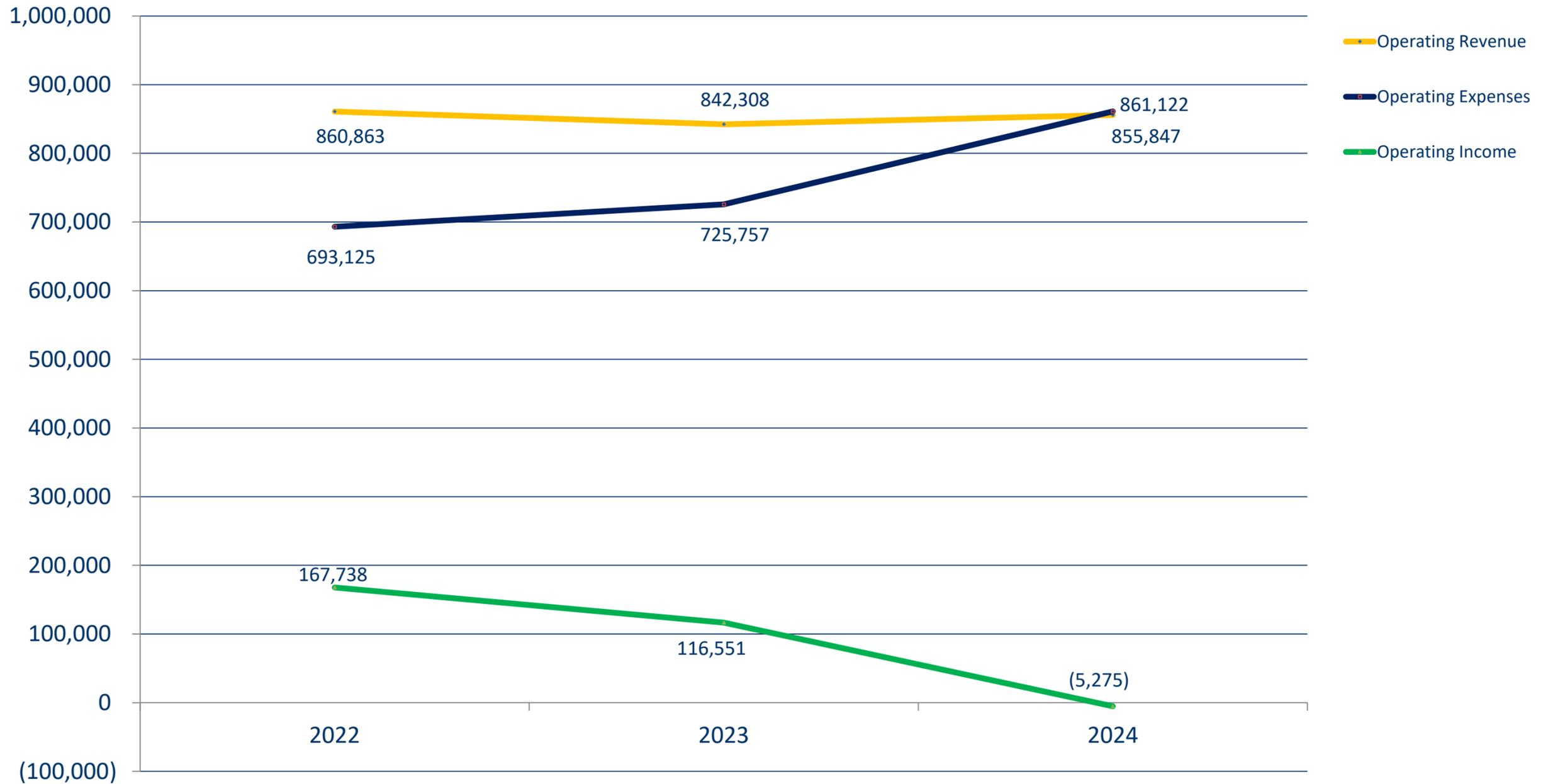
■ Culture and Recreation   ■ Public Works   ■ General Government   ■ Judicial   ■ Public Safety

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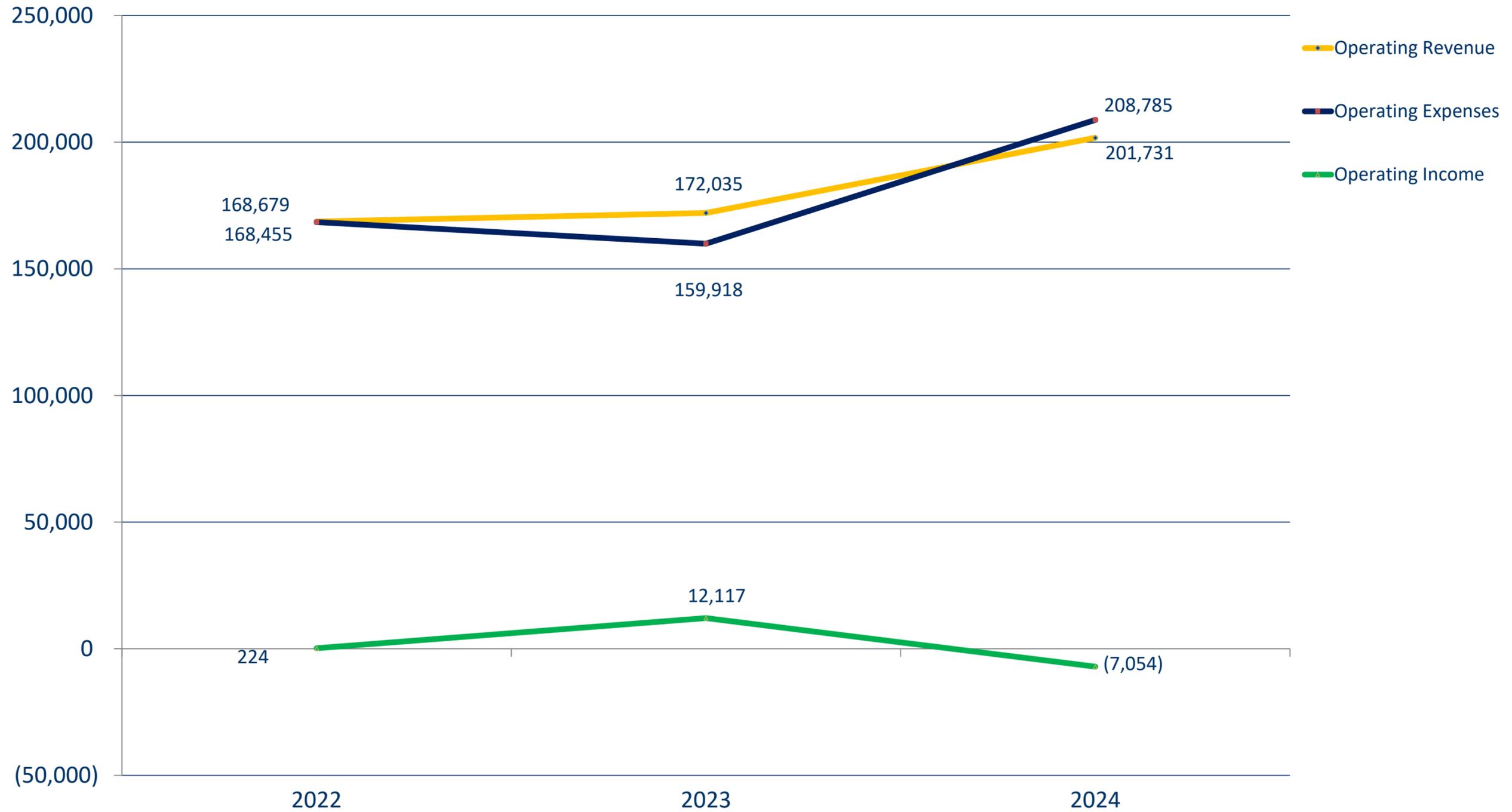
# Electric Fund - Last 3 Fiscal Years



# Water and Sewer Fund - Last 3 Fiscal Years



# Solid Waste Fund - Last 3 Fiscal Years



# Report on Internal Control and Other Matters

In accordance with *Government Auditing Standards*, we have issued our report on our consideration of the City of Oxford, Georgia's internal controls and our tests of compliance.

This report describes the scope of our testing of internal control and compliance, and the results of that testing, but is not intended to provide an opinion on the internal control or compliance.

Audit findings with management's responses can be found on pages 79-81.



# Report on Compliance and Internal Controls over Major Programs

In accordance with *Uniform Guidance*, we have issued our report on our consideration of the City of Oxford, Georgia's compliance with requirements applicable to each major program and on internal control over compliance.

This report describes the scope of our testing of compliance requirements and internal controls over major programs, and the results of that testing. We are required to express an opinion on the City's compliance with requirements; our opinion is unmodified. This report is not intended to provide an opinion on the internal control.

This report can be found on pages 73-75.



# Required Communications

## Auditor's Responsibilities

- To plan and perform the audit to obtain reasonable, rather than absolute, assurance that the financial statements are free of material misstatements
- To examine, on a test basis, evidence supporting the amounts and disclosures in the financial statements
- To assess the accounting principles used and significant estimates made by management, as well as evaluate the overall financial statement presentation

We believe our audit accomplishes these objectives



# Required Communications

## Accounting Policies

- The significant accounting policies are described in Note 2 to the financial statements.
- Implemented GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62* during the current year.
- No transactions with a lack of authoritative guidance or consensus.
- All significant transactions recognized in the financial statements in the proper period.

## Accounting Estimates

- Estimates are an integral part of financial statement preparation by management. We consider the most sensitive estimates to be:
  - Life expectancy of capital assets for depreciation and amortization on intangible capital assets
  - Allowance for doubtful account on service receivables
  - Present value of lease receivable



# Required Communications

## Corrected Audit Adjustments

- Audit adjustments were discussed and approved by management
- Adjustments were provided to and recorded by management

## Uncorrected Audit Adjustments (None in current year)

- Schedule of uncorrected adjustments were provided to and approved by management
- The adjustments were evaluated and determined to be quantitatively and qualitatively immaterial, both individually and in the aggregate, to the financial statements



# Required Communications

## Disagreements with Management

- We are pleased to report no disagreements with management arose during the course of our audit

## Difficulties Encountered in Performing the Audit

- We encountered no difficulties in dealing with management in performing and completing our audit

## Management Representations

- We have requested and received written representations from management relating to the completeness and accuracy of the information included in the financial statements and other information requested by us during the audit

## Management Consultations with Other Independent Accountants

- We are not aware of any consultations management had with other accountants about accounting or auditing matters



# Required Communications

## Other Audit Findings or Issues

- We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to the retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.



# Current and Future Report Changes



## GASB 100

The Governmental Accounting Standards Board (GASB) has issued Statement No. 100, *Accounting Changes and Error Corrections*. The City has implemented this standard for the fiscal year ended June 30, 2024.

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

# Current and Future Report Changes



## GASB 101

The Governmental Accounting Standards Board (GASB) has issued Statement No. 101, *Compensated Absences*. Effective for the City of Oxford, Georgia for fiscal year ending June 30, 2025.

The statement replaces GASB Statement No. 16, *Accounting for Compensated Absences*. The goal of the standard is to create a more consistent model for accounting for compensated absences that can be applied to all types of compensated absence arrangements. The new standard also removes the current requirement to disclose both the gross additions and deductions to the liability.

# Future Reporting Changes



## GASB 102

The Governmental Accounting Standards Board (GASB) has issued Statement No. 102, *Certain Risk Disclosures*. Effective for the City for fiscal year ending June 30, 2025.

This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Statement requires disclosure in the notes to the financial statements to describe:

- The concentration or constraint
  - Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements
  - Actions taken by the government prior to the issuance of the financial statements to mitigate the risk.
-

# Future Reporting Changes



## GASB 103

The Governmental Accounting Standards Board (GASB) has issued Statement No. 103, *Financial Reporting Model Improvements*. Effective for the City for fiscal year ending June 30, 2026.

This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions.

This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses.

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# Future Reporting Changes



## GASB 104

The Governmental Accounting Standards Board (GASB) has issued Statement No. 104, *Disclosure of Certain Capital Assets*. Effective for the City for fiscal year ending June 30, 2026.

This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures.

This Statement also requires additional disclosures for capital assets held for sale.

# Contact Information



Samuel Latimer, CPA, CFE

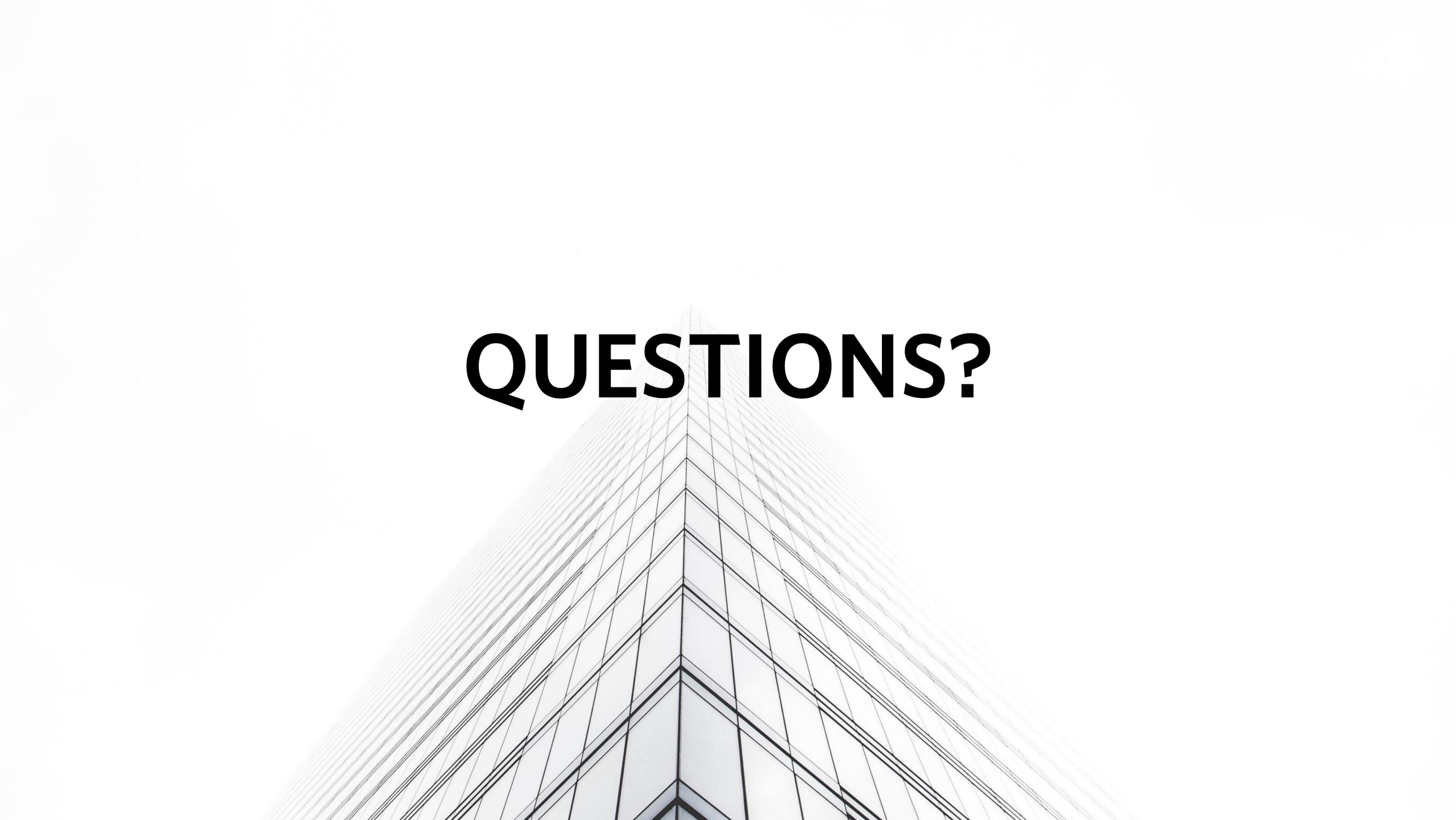
slatimer@rushton.cpa

Website: [www.Rushton.cpa](http://www.Rushton.cpa)

Phone: 770-287-7800

Address: 726 South Enota Drive,  
Suite A Gainesville, GA 30501





**QUESTIONS?**



## TECHNICAL MEMORANDUM

**DATE:** November 18, 2024

**TO:** Bill Andrew, City of Oxford, City Manager  
Kevin Sorrow, City of Covington, Water Resources Director  
Laurie Ashmore, NCWSA, Chief Engineer

**FROM:** Chad Peden, P.E., Carter & Sloope, Inc.

**RE:** Turkey Creek Improvements  
C & S Project No.: N2075.041

### Existing Conditions

In the early 1970s, Newton County Water & Sewerage Authority (NCWSA) completed the Turkey Creek Outfall (Outfall) to provide sanitary sewer service to Oxford College. Service to the College was enabled by connecting the Turkey Creek Outfall to the Yellow River Interceptor near Brown Bridge Road and extending generally north to the College, located within the City of Oxford (Oxford). Flow from the Yellow River Interceptor is treated at NCWSA's Yellow River Water Reclamation Facility (YRWRF).

Through the years, additional connections have been made to the Outfall, primarily by customers of the City of Covington (Covington) and Oxford, increasing the volume of flow conveyed to the Yellow River Interceptor. Recently, the Service Delivery Strategy for Newton County was amended, this amendment exchanged NCWSA's service area within the Turkey Creek Basin to the City of Covington. With this change, NCWSA no longer has customers conveying sanitary sewer into the Outfall.

### Flow Monitoring Study

In early 2024, Carter & Sloope (C&S), on behalf of NCWSA, completed a two (2) month flow monitoring study to identify potential rainfall derived inflow & infiltration (RDII) occurring within the Turkey Creek Outfall and summarize the contributory flow. The results of that study were documented in the *Sewer Flow Monitoring Report*, May 2024. The following is a summary of the findings from that study:

- Dry-weather flow:
  - Maximum depth measured at each flow monitoring location is equal to or less than half the pipe diameter, indicating adequate capacity during dry weather.
- Wet-weather flow:
  - Significant amounts of RDII occurred throughout the entire length of the Outfall.
  - 6 of the 8 flow monitors indicated surcharging of the manholes during the evaluated rain events.

Because sewer conveyance systems should be sized to accommodate RDII, the data collected from the study indicates that the Outfall is undersized to convey flows during rain events. With the data indicating that the Outfall is adequately sized for current dry weather flows, two options exist to accommodate to modify the line to reduce RDII and eliminate surcharging: 1) rehabilitation of the line to keep water out and/or 2) upsize the existing conveyance system to accommodate peak flow. Option 1 is typically more

economical but is only recommended if the existing pipe sizes are adequate to accommodate build out flow. Option 2 would require replacement of the existing infrastructure and would be more expensive, but could be conservatively sized to match the downstream diameter, potentially reducing schedule to get started. Both options would reduce RDII and ultimately make capacity available within the Outfall.

With the potential need to rehabilitate the existing Outfall, NCWSA contracted with C&S to complete a Hydraulic Evaluation of the sewer basin. The Hydraulic Evaluation will estimate build-out demands and recommend pipe diameters for each pipe segment, subsequently identifying which areas will require replacement (upsizing) and which may be rehabilitated. This approach will allow the entities to make decisions on how to reduce RDII and increase capacity within the Outfall with the most economical solution possible.

**Purchased Capacity**

Both Covington and Oxford, along with Oxford College, have purchased sanitary sewer capacity from NCWSA for treatment at YRWRF. Table 1 provides a summary of those purchased capacities.

*Table 1 - YRWRF Sewer Flow Contracts*

| <b>Purchased Capacity Owner</b> | <b>Total Capacity Purchased (gpd)†</b> | <b>Background / Documentation</b>   |
|---------------------------------|--|---|
| Oxford College                  | 85,000                                 | 1972 Contract for 750 Students<br>1998 Eng Report estimates the flow for 750 students at 85,000 gpd                   |
| City of Oxford                  | 135,000                                | 1984 Contract = 160,000<br>1995 Contract = <b>-75,000</b><br>2004 Board Agreement = 50,000                            |
| City of Covington               | 753,500                                | 1971 Contract = 228,500<br>1995 Contract = 75,000<br>2003 Contract = 500,000<br>2004 Board Agreement = <b>-50,000</b> |

Based on the data from the *Sewer Flow Monitoring Report*, Oxford exceeds their purchased capacity allocation during dry and wet events with average and peak flows, while Oxford College exceeds their capacity with peak flows during both the dry and wet-weather events. Covington exceeded their capacity when looking at the peak flow rate during the wet-weather event only.

Historically, sewer use by Oxford and Covington’s customers has been estimated based on readings from water meters. While this provides an estimate for contributory sewer flows, the accuracy of such readings are not reliable due to the following: 1) water meter accuracy, 2) consumptive losses and 3) not accounting for RDII. As water meter’s age, they inherently “slow down”, with readings typically becoming less and less than the actual water conveyed through the meter. Consumptive loss is water that passes through the water meter but is consumed within the property and not discharged back to the collection system. Because RDII occurs downstream of the water meter and introduces both groundwater and rainwater into the collection system, it is never measured by the water meters and ultimately becomes a burden to the downstream treatment facility.

NCWSA is in the process of developing and implementing a number of permanent sewer flow monitors, installed within the outfall, that will measure actual flows in the collection system. This system will employ a number of flow measurement devices at the most downstream point of both Oxford’s and Covington’s discharges into Turkey Creek, then these readings will be used to bill each City, accordingly. Pending agreement between the City of Oxford and Emory College regarding becoming a customer, an additional flow measurement device may be needed at Emory College’s discharge point. Piloting of this equipment will begin in early 2025 with full implementation to follow.

What this means is that both Oxford and Covington will be billed for all flow into and through the Outfall, including RDII, not just water consumed by their customers through their water meters. Based on the *Sewer Flow Monitoring Report*, the amount of water billed could be higher than what has historically been realized.

### **Accommodating Growth**

In late 2023, Oxford implemented a sewer moratorium which has been extended and will not expire until the end of this year. **Based on the results of the aforementioned *Sewer Flow Monitoring Report*, it is not recommended to lift the sewer moratorium until improvements are made to the Outfall to accommodate additional sanitary sewer flow.**

Similar to Oxford, there is also a proposed development within Covington's service area that should be delayed until additional capacity is available. One mechanism that could expedite the improvements is Developer Participation in the improvements.

### **Next Steps**

The following is a summary of recommended next steps:

1. Finalize the Hydraulic Evaluation (to be completed by end of 2024)
2. Begin Micro-Detection for RDII Identification
3. Modify the Existing Service Agreements
4. Evaluate Existing Sewer Rates
5. Develop a strategy for Developer Participation

#### ***Finalize the Hydraulic Evaluation***

As mentioned, C&S will have the Hydraulic Evaluation complete by the end of this year. Once complete, the evaluation will account for existing and build-out flow of the basin and become a tool for identifying segments of the Outfall that should be upsized along with areas that are adequately sized. For areas that are adequately sized, in-situ improvements may be utilized that could decrease the capital cost and minimize or eliminate the need for additional property acquisition.

#### ***Begin Micro-Detection for RDII Identification***

While the Hydraulic Evaluation is limited to the Outfall, Micro-Detection of the connecting collection system is recommended to identify sources of RDII contributing flow into the Outfall. By identifying RDII sources and completing repairs, the peak flows occurring during wet-weather events should be reduced. This provides two primary benefits, 1) it makes capacity available within the Outfall, and 2) it should reduce measured flow in the outfall and ultimately what Oxford and Covington are billed once NCWSA's metering system becomes operational.

Typically, needed repairs identified through micro-detection can be completed quickly and relatively inexpensively, making this "low hanging fruit" which could provide an interim step to lifting the moratorium and allowing new development contributions to the Outfall.

Covington and Oxford have met and discussed a strategy to begin micro-detection. To facilitate this strategy, they've requested that C&S identify high priority locations and develop a Request For Proposals (RFP) to contract the labor and equipment needed for micro-detection.

#### ***Modifying the Existing Service Agreements***

The current capacity agreements were established in the 1970s and 80s, with modifications through the early 2000s. These agreements are specific to treatment capacity at YRWRF, lacking the detail

to fully account for how flow should be measured and evaluated and ignoring conveyance capacity. More specifically, the agreements don't specify instantaneous vs. average flow or dry vs. wet-weather flows, which ultimately may not be an issue once the flow measurement devices are utilized for billing. It is recommended that these agreements be modified to further clarify how flow should be measured, include conveyance in the capacity allocation and define responsibility for repairs needed within the collection system.

***Evaluate Existing Sewer Rates***

With implementation of NCWSA's flow metering project forthcoming, the Cities should evaluate their existing wastewater rates to ensure they maintain an appropriate operating ratio with the potential increase in sewer use costs. This evaluation should also account for a capital projects program that may be used to fund additional improvements to the collection system to further reduce RDII and maintain the collection system into the future.

***Strategy for Developer Participation***

With the multitude of developments proposed for this basin, the three entities should develop a strategy to obtain Developer Participation for needed improvements to the Outfall. This would benefit both the utilities and the developers and could be a catalyst to quickly facilitating development within the sewershed.



**Russell R. McMurry, P.E., Commissioner**  
One Georgia Center  
600 West Peachtree Street, NW  
Atlanta, GA 30308  
(404) 631-1000 Main Office

November 8, 2024

PI No. 0019620, Newton County  
Dried Indian Creek Trail from I-20 to E Soule Street

David Eady, Mayor  
City of Oxford  
110 West Clark St  
Oxford, GA 30054-2274  
Attention: Bill Andrew

Dear Mayor Eady:

Attached is the Memorandum of Agreement (MOA) 1 detailing Preliminary Engineering commitments for City of Oxford for the above referenced project.

Please review the attached agreement and if satisfactory, execute the agreement within the Contract Authorization Tracking System (CATS) using the DocuSign® electronic signature system. Once the agreement has been fully executed by the Georgia Department of Transportation, the City of Oxford will receive a notification from CATS that an electronic copy of the executed agreement is available and can be downloaded for your project file. Any additional Specific Activity Agreements for Right of Way, Utility Relocation, and Construction will be sent at the appropriate time, if required.

If you have any questions about items contained in this agreement, please contact the Project Manager, Yun Luo, at 678-728-9162 and yluo@dot.ga.gov.

Sincerely,

Kimberly W. Nesbitt  
State Program Delivery Administrator

KWN:CCV:MSL:YL  
Attachment(s) <sup>LS</sup>

cc: Albert V. Shelby III, Director of Program Delivery  
Corbett Reynolds, District 2 Engineer  
William "Todd" Price, District 2 Preconstruction Engineer  
Attn: Ellen Wright, District 2 Planning & Programming Liaison

**MEMORANDUM OF AGREEMENT 1  
BY AND BETWEEN  
GEORGIA DEPARTMENT OF TRANSPORTATION  
AND  
CITY OF OXFORD  
FOR  
PRELIMINARY ENGINEERING**

This Memorandum of Agreement is made and entered into this \_\_\_\_\_, (the “Effective Date”) by and between the GEORGIA DEPARTMENT OF TRANSPORTATION, an agency of the State of Georgia (hereinafter called the "DEPARTMENT" or “GDOT”), and City of Oxford, Georgia, acting by and through its Mayor and City Council (hereinafter called the "LOCAL GOVERNMENT").

WHEREAS, PI No. 0019620, Dried Indian Creek Trail from I-20 to E Soule Street (hereinafter called “PROJECT”) has been added to the Statewide Transportation Improvement Plan; and

WHEREAS, the DEPARTMENT policy requires, and the LOCAL GOVERNMENT has agreed, that the LOCAL GOVERNMENT shall fund the DEPARTMENT expenses associated with Preliminary Engineering phase (hereinafter called “PE”) for the PROJECT; and

WHEREAS, the DEPARTMENT has agreed to manage the PROJECT has added it to the Regional On Call contract. The DEPARTMENT will also perform the functions required for the successful completion of PE; and

WHEREAS, the estimated amount for the Preliminary Engineering is **Four Hundred and Eighty Nine Thousand and Four Hundred Thirteen and 11/100 (\$489,413.11)**; and

WHEREAS, the LOCAL GOVERNMENT has agreed to pay the amount of **Ninety Seven Thousand and Eight Hundred Eighty Two and 62/100 (\$97,882.62)** to the DEPARTMENT within thirty (30) days of the effective date of this Agreement for Master Contract ID number TOOPD2302242, Task Order 29 and

WHEREAS, the Constitution authorizes intergovernmental agreements whereby state and local entities may contract with one another “for joint services, for the provision of services, or for the joint or separate use of facilities or equipment; but such contracts must deal with activities, services or facilities which the parties are authorized by law to undertake or provide.” Ga. Constitution Article IX, §III, ¶I(a).

NOW THEREFORE, in consideration of the mutual promises made and of the benefits to flow from one to the other, the DEPARTMENT and the LOCAL GOVERNMENT hereby agree each with the other as follows:

1. PAYMENT BY THE LOCAL GOVERNMENT TO THE DEPARTMENT

a. Subject to the provisions of this section, the LOCAL GOVERNMENT will be responsible for providing payment of **Ninety Seven Thousand and Eight Hundred Eighty Two and 62/100 (\$97,882.62)** to the DEPARTMENT within thirty (30) days after the effective date of this Agreement.

b. **All payments by the LOCAL GOVERNMENT to the DEPARTMENT shall be sent as follows:**

**For payments made by check:  
Georgia Department of Transportation  
P.O. Box 932764  
Atlanta, GA 31193-2764**

**For payments made by ACH:  
Bank Routing (ABA) # 121000248  
Account # 29794840000000007**

c. If there is an unused balance after completion of all tasks and phases of the PROJECT, then pending a final audit by the DEPARTMENT, the remainder will be refunded to the LOCAL GOVERNMENT.

2. The DEPARTMENT will prepare Specific Activity Agreements for funding applicable to other PROJECT activities, such as right of way, utilities and construction phases, when appropriate.

3. Both the LOCAL GOVERNMENT and the DEPARTMENT hereby acknowledge that Time is of the Essence. It is agreed that both parties shall adhere to the schedule of activities currently established in the approved Transportation Improvement Program/State Transportation Improvement Program. Furthermore, all parties shall adhere to the detailed PROJECT schedule as approved by the DEPARTMENT. In the completion of respective commitments contained herein, if a change in the schedule is needed, the LOCAL GOVERNMENT shall notify the DEPARTMENT in writing of the proposed schedule change and the DEPARTMENT shall acknowledge the change through written response letter; provided that the DEPARTMENT shall have final authority for approving any change.

4. If, for any reason, the LOCAL GOVERNMENT does not produce acceptable deliverables in accordance with the approved schedule, the DEPARTMENT reserves the right, where applicable, to delay the PROJECT's implementation until funds can be re-identified for PE, right of way, utility, or construction phases, as applicable.

5. The PROJECT will be added to the GDOT Regional On-Call contract in which all required activities will be completed in accordance with the DEPARTMENT's Plan Development Process hereinafter referred to as "PDP", the applicable guidelines of the American Association of State Highway and Transportation Officials, hereinafter referred to as "AASHTO", the DEPARTMENT's Standard Specifications Construction of

Transportation Systems, the DEPARTMENT'S Local Administered Project Manual and all applicable design guidelines and policies of the DEPARTMENT to produce a cost effective PROJECT.

6. COMPLIANCE WITH APPLICABLE LAWS

- a. The undersigned, on behalf of the LOCAL GOVERNMENT, certifies that the provisions of Section 45-10-20 through 45-10-28 of the Official Code of Georgia Annotated relating to Conflict of Interest and State employees and officials trading with the State have been complied with in full.
- b. The provisions of Section 50-24-1 through 50-24-6 of the Official Code of Georgia Annotated relating to the "Drug-Free Workplace Act" have been complied with in full, as stated in Appendix A of this Agreement.
- c. The LOCAL GOVERNMENT has read and understands the regulations for STATE AUDIT REQUIREMENT as stated in Appendix B of this Agreement and will comply in full with said provisions of O.C.G.A. § 36-81-7.
- d. By execution of this Agreement, I, on behalf of the LOCAL GOVERNMENT, certify under penalty of law that the LOCAL GOVERNMENT is in compliance with the service delivery strategy law (O.C.G.A. Sec. 36-701 et seq.) and is not debarred from receiving financial assistance from the State of Georgia.
- e. The LOCAL GOVERNMENT hereby agrees that it shall comply, and shall require its subcontractors to comply, with all applicable requirements of the American with Disabilities Act of 1990 (ADA), 42 U.S.C. 12101, *et seq.* and 49 U.S.C. 322; Section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. 791; and regulations and amendments thereto.
- f. The LOCAL GOVERNMENT hereby agrees that it shall, and shall require its contractors and subcontractors to, comply with Official Code of Georgia Annotated Title 25, Section 9, Georgia Utility Facility Protection Act, CALL BEFORE YOU DIG 1-800-282-7411.
- g. Pursuant to O.C.G.A. § 13-10-91, the LOCAL GOVERNMENT and all contractors and subcontractors performing work under this Agreement are, and shall be at all times, in compliance with the Federal Work Authorization Program. Prime contractors and subcontractors may participate in any of the electronic verification work authorization programs operated by the United States Department of Homeland Security or any equivalent federal work authorization program operated by the United State Homeland Security to verify information of newly hired employees, pursuant to the Immigration Reform and Control Act of 1986 ("IRCA"), Appendix C.
- h. The LOCAL GOVERNMENT hereby agrees that neither it nor its subcontractors shall discriminate on the basis of age, race, color, sex, national origin, religion or

disability and that it and its subcontractors shall comply, at a minimum, with the following Georgia laws: the Georgia Age Discrimination Act (O.C.G.A. § 34-1-2 et seq.); the Georgia Equal Employment for Persons with Disabilities Code (O.C.G.A. 34-6A-1 et seq.); and the Sex Discrimination in Employment (O.C.G.A. 34-5-1 et seq.). The LOCAL GOVERNMENT further agrees that it and its subcontractors will comply with any and all state and federal laws not specifically stated herein addressing discrimination to the extent that such is applicable.

- i. LOCAL GOVERNMENT acknowledges and agrees that failure to complete appropriate certifications or the submission of a false certification shall result in the termination of this Agreement.
7. The Parties acknowledge that the following Appendices to this Agreement are hereby incorporated into and made a part of this Agreement as though expressly written herein:
- Appendix A – Certification of Local Government Drug Free Workplace
  - Appendix B – Certification of Compliances
  - Appendix C – Certification of The Georgia Department of Transportation
  - Appendix D – Certification of The Local Government
  - Appendix E – Georgia Security and Immigration Compliance Act (E-verify)
  - Appendix F – Certification of Compliance with Annual Immigration Reporting Requirements/  
No Sanctuary Policy/ Federal Law Enforcement Cooperation
  - Attachment A – Cost Proposal Summary
8. This Agreement is made and entered into in FULTON COUNTY, GEORGIA, and shall be governed and construed under the laws of the State of Georgia.
9. The covenants herein contained shall, except as otherwise provided, accrue to the benefit of and be binding upon the successors and assigns of the parties hereto.
10. If any provision of this amendment is determined to be invalid or unenforceable, the remaining provisions shall remain in force and unaffected to the fullest extent permitted by law and regulation.
11. Nothing contained herein shall be construed as conferring upon or giving to any person, other than the parties hereto, any rights or benefits under or by reason of this Agreement.
12. This Agreement supersedes all prior negotiations, discussion, statements and agreements between the parties and constitutes the full, complete and entire agreement between the Parties with respect hereto; no member, officer, employee or agent of either party has authority to make, or has made, any statement, agreement, representation or contemporaneous agreement, oral or written, in connection herewith, amending, supplementing, modifying, adding to, deleting from, or changing the terms and conditions of this Agreement. No modification of or amendment to this Agreement will be binding on either Party hereto unless such modification or amendment will be properly authorized, in writing, properly signed by both Parties and incorporated in and by reference made a part hereof.

IN WITNESS WHEREOF, the DEPARTMENT and the LOCAL GOVERNMENT have caused these presents to be executed under seal by their duly authorized representatives.

GEORGIA DEPARTMENT OF  
TRANSPORTATION

City of Oxford, Georgia

BY: \_\_\_\_\_  
Commissioner

BY: \_\_\_\_\_ (Seal)  
David S. Eady, Mayor

Attest:

Signed, sealed and delivered  
This \_\_\_\_\_,  
in the presence of:

\_\_\_\_\_  
Treasurer

\_\_\_\_\_  
Witness – Bill Andrew, City Manager

\_\_\_\_\_  
Notary Public – Marcia Brooks, City Clerk

This Agreement, approved by the Local  
Government, this \_\_\_\_\_

Attest

\_\_\_\_\_  
Stacey Mullen, Deputy City Clerk

FEIN: 58-6003077

**APPENDIX A**  
**CERTIFICATION OF LOCAL GOVERNMENT**  
**DRUG-FREE WORKPLACE**

I hereby certify that I am a principal and duly authorized representative of the City of Oxford whose address is 110 West Clark St, Oxford, GA 30054-2274 and it is also certified that:

1. The provisions of Section 50-24-1 through 50-24-6 of the Official Code of Georgia Annotated, relating to the "Drug-Free Workplace Act" have been complied with in full; and
  
2. A drug-free workplace will be provided for the LOCAL GOVERNMENT's employees during the performance of the contract; and
  
3. Each subcontractor hired by the LOCAL GOVERNMENT shall be required to ensure that the subcontractor's employees are provided a drug-free workplace. The LOCAL GOVERNMENT shall secure from that subcontractor the following written certification: "As part of the subcontracting agreement with \_\_\_\_\_, \_\_\_\_\_ certifies to the LOCAL GOVERNMENT that a drug-free workplace will be provided for the subcontractor's employees during the performance of this contract pursuant to paragraph (7) of subsection (b) of the Official Code of Georgia Annotated Section 50-24-3"; and
  
4. It is certified that the undersigned will not engage in unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana during the performance of the contract.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature – Bill Andrew, City Manager

## APPENDIX B

### CERTIFICATION OF COMPLIANCES

I hereby certify that I am a principal and duly authorized representative of the City of Oxford whose address is 110 West Clark St, Oxford, GA 30054-2274 and it is also certified that:

#### I. PROCUREMENT REQUIREMENTS

The below listed provisions of State Procurement requirements shall be complied with throughout the contract period:

- (a) Provisions of Chapters 2 and Chapters 4 of the Title 32 of the Official Code of Georgia Annotated. Specifically, as to the County the provisions of O.C.G.A. § 32-4-40 *et seq.* and as to the Municipality the provisions of O.C.G.A. § 32-4-92 *et seq.*

#### II. STATE AUDIT REQUIREMENT

The provisions of Section 36-81-7 of the Official Code of Georgia Annotated, relating to the “Requirement of Audits” shall be complied with throughout the contract period in full, including but not limited to the following provisions:

- (a) Each unit of local government having a population in excess of 1,500 persons or expenditures of \$550,000.00 or more shall provide for and cause to be made an annual audit of the financial affairs and transactions of all funds and activities of the local government for each fiscal year of the local government.
- (b) The governing authority of each local unit of government not included above shall provide for and cause to be made the audit required not less often than once every two fiscal years.
- (c) The governing authority of each local unit of government having expenditures of less than \$550,000.00 in that government’s most recently ended fiscal year may elect to provide for and cause to be made, in lieu of the biennial audit, an annual report of agreed upon procedures for that fiscal year.
- (d) A copy of the report and any comments made by the state auditor shall be maintained as a public record for public inspection during the regular working hours at the principal office of the local government. Those units of local government not having a principal office shall provide a notification to the public as to the location of and times during which the public may inspect the report.
- (e) The audits of each local government shall be conducted in accordance with generally accepted government auditing standards.

**III. SERVICE DELIVERY STRATEGY REQUIREMENT**

The provisions of Section 36-70-20 et seq. of the Official Code of Georgia, relating to the “Coordinated And Comprehensive Planning And Service Delivery By Counties And Municipalities”, as amended, have been complied with throughout the contract period.

\_\_\_\_\_

Date

\_\_\_\_\_

Signature – Bill Andrew, City Manager

**APPENDIX C**

**CERTIFICATION OF  
THE GEORGIA DEPARTMENT OF TRANSPORTATION**

I hereby certify that I am the Commissioner of the Department of Transportation of the State of Georgia, and that the above consulting firm or his representative has not been required, directly or indirectly as an express or implied condition in connection with obtaining or carrying out this Agreement to:

- a. employ or retain, or agree to employ or , any firm or person, or
- b. pay, or agree to pay, to any firm, person, or organization, any fee, contribution, donation, or consideration of any kind; except as here expressly stated, (if any):

I acknowledge that this certificate is to be furnished to the Federal Highway Administration, U.S. Department of Transportation, in connection with this Agreement involving participation of Federal-aid Highway Funds, and is subject to applicable State and Federal Laws, both criminal and civil.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Commissioner

**APPENDIX D**

**CERTIFICATION OF CITY OF OXFORD**

**STATE OF GEORGIA**

I hereby certify that I am the Mayor of the City of Oxford in the State of Georgia, and that the above consulting firm or their representative has not been required, directly or indirectly as an express or implied condition in connection with obtaining or carrying out this Agreement to:

- a. employ or retain, or agree to employ or retain, any firm or person, or
- b. pay, or agree to pay, to any firm, person, or organization, any fee, contribution, donation, or consideration of any kind; except as here expressly stated, (if any):

I acknowledge that this certificate is to be furnished to the Federal Highway Administration, U.S. Department of Transportation, in connection with this Agreement involving participation of Federal - aid Highway Funds, and is subject to applicable State and Federal Laws, both criminal and civil.

\_\_\_\_\_  
Date

\_\_\_\_\_  
City of Oxford  
Name: David S. Eady  
Title: Mayor

**APPENDIX E**



**GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT AFFIDAVIT**

|                                       |   |
|---------------------------------------|---|
| <b>P.I.# and Project Description:</b> | 0019620; Dried Indian Creek Trail from I-20 to E Soule Street |
| <b>Local Government's Name:</b>       | City of Oxford  |
| <b>Local Government's Address:</b>    | 110 West Clark St, Oxford, GA 30054-2274                      |

**SPONSOR AFFIDAVIT**

By executing this affidavit, the undersigned person or entity verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual, entity or corporation which is engaged in the physical performance of services on behalf of the Georgia Department of Transportation has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91.

Furthermore, the undersigned person or entity will continue to use the federal work authorization program throughout the contract period and the undersigned person or entity will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the contractor with the information required by O.C.G.A. § 13-10-91(b). The undersigned person or entity hereby attests that its federal work authorization user identification number and date of authorization are as follows:

139274

7/25/2008

\_\_\_\_\_  
 Federal Work Authorization User Identification Number  
 Authorization (EEV/E-Verify Company Identification Number)  
 City of Oxford

\_\_\_\_\_  
 Date of

\_\_\_\_\_  
 Name of Sponsor

**I hereby declare under penalty of perjury that the foregoing is true and correct**

**Marcia Brooks**

**City Clerk**

\_\_\_\_\_  
 Printed Name (of Authorized Officer or Agent)

\_\_\_\_\_  
 Title (of Authorized Officer or Agent)

\_\_\_\_\_  
 Signature (of Authorized Officer or Agent)

\_\_\_\_\_  
 Date

Signed SUBSCRIBED AND SWORN BEFORE ME ON THIS THE

\_\_\_\_ DAY OF \_\_\_\_\_, 2024

\_\_\_\_\_  
 Notary Public – Sydney Chacon, Associate Clerk/Event  
 Coordinator

My Commission Expires: 7/20/2027

[NOTARY SEAL]

**APPENDIX F**

**CERTIFICATION OF COMPLIANCE WITH  
ANNUAL IMMIGRATION REPORTING REQUIREMENTS/  
NO SANCTUARY POLICY/FEDERAL LAW ENFORCEMENT COOPERATION**

By executing this document, the undersigned duly authorized representative of the SPONSOR, certifies that the SPONSOR:

- 1) has filed a compliant Annual Immigration Compliance Report with the Georgia Department of Audits & Accounts (“GDA&A”) for the preceding calendar year required by O.C.G.A. § 50-36-4(b), or has been issued a written exemption from GDA&A from doing so;
- 2) has not enacted a “Sanctuary Policy” in violation of O.C.G.A. § 36-80-23(b); and,
- 3) is in compliance with O.C.G.A. §§ 35-1-17 *et seq.* regarding its obligation to cooperate with federal immigration enforcement authorities to deter the presence of criminal illegal aliens.

As an ongoing condition to receiving funding from the Georgia Department of Transportation, the SPONSOR shall continue to remain fully compliant with O.C.G.A. §§ 50-36-4, 36-80-23 and 35-1-17 *et seq.* for the duration of time the subject agreement is in effect.

---

Signature of Authorized Officer or Agent

Marcia Brooks

---

Printed Name of Authorized Officer or Agent

City Clerk

---

Title of Authorized Officer or Agent

---

Date

# ATTACHMENT A

## COST PROPOSAL SUMMARY

Georgia Department of Transportation  
**COST PROPOSAL**  
 Proj. No.: N/A  
 PI No.: 0019620  
 Prime: WSP USA Inc.  
 Date: 29-Aug-2024

**Attachment B**  
**Cost Proposal Summary**

Project: DRIED INDIAN CREEK TRAIL FROM I-20 TO E SOULE STREET  
 County: Newton  
 Contract Type: Cost Plus Fixed Fee  
 Fixed Fee %: 10%

Master Contract: TOOPD2302242  
 Contract Expiration: 30-Sep-2026  
 Task Order No: 29

**Cost Summary by Firm**

| <b>Maximum Allowable Compensation ==&gt;</b> |                                | <b>\$ 489,413.11</b>         | <b>Maximum<br/>Fixed Fee<br/>Amounts<br/>by Firm</b> | DBE<br>(Yes/No) | <b>DBE Goal &gt;</b>              | <b>15.0%</b>       |
|--|--------------------------------|------------------------------|--|-----------------|-----------------------------------|--------------------|
|  |                                | Estimated<br>Amounts by Firm |  |                 | Estimated<br>DBE<br>Participation | Estimated<br>DBE % |
| <b>TOTALS ==&gt;</b>                         |                                | <b>\$ 489,413.11</b>         | <b>\$ 42,671.39</b>                                  | <b></b>         | <b>\$ 148,115.81</b>              | <b>30.3%</b>       |
| <b>Prime:</b>                                | WSP USA Inc.                   | \$ 315,362.12                | <b>\$ 28,486.45</b>                                  | No              |                                   |                    |
| <b>Subs:</b>                                 | New South Associates           | \$ 45,938.28                 | <b>\$ 4,021.18</b>                                   | Yes             | \$ 45,938.28                      | 9.4%               |
| <b>Subs:</b>                                 | Southeastern Engineering, Inc. | \$ 102,177.53                | <b>\$ 7,890.05</b>                                   | Yes             | \$ 102,177.53                     | 20.9%              |
| <b>Subs:</b>                                 | MC Squared, LLC                | \$ 25,935.18                 | <b>\$ 2,273.71</b>                                   | No              |                                   |                    |

# Preconstruction Status Report

**PI NUMBER:** 0019620 **DRIED INDIAN CREEK TRAIL FROM I-20 TO E SOULE STREET**  
**COUNTY:** Newton **SPONSOR:** Oxford **MEASURE:**   
**LENGTH(MJ):** 1.01 **MPO:** Atlanta TMA **DESIGN FIRM:** WSP USA, Inc.  
**PROJ NO:** **TIP#:** NE-113 **PRIORITY CD:**   
**PROJ MGR:** Luo, Yun **MODEL YR:** **DOT DIST:** 2  
**AOHD INITIALS:** ATC **TYPE WORK:** Shared Use Path **CONG. DIST:** 004  
**OFFICE:** Program Delivery **CONCEPT:** BIKE/PED **COMPLETE STREETS:**   
**CONSULTANT:** Consultant Design (contract with GDOT) **PROG TYPE:** Enhancement

**BASELINE LET DT:** 10/13/28 **MGMT LET DT:** 10/15/28 **PRINT DATE:** 10/28/24  
**SCHED LET DT:** 10/13/28 **MGMT ROW DT:** 9/15/27 **PAGE:** 1  
**LIGHTING TYP:** None **WHO LETS?:** GDOT Let  
**ENV DOC TYPE:** NEPA **LET WITH:** 0  
**ENV CONSULTANT:** WSP

| BASE START | BASE FINISH | TASKS  | START DATE | FINISH DATE | ACTUAL START | ACTUAL FINISH | % |
|------------|-------------|--|------------|-------------|--------------|---------------|---|
| 1/15/25    | 1/8/26      | Concept Report Development LOE                             | 1/15/25    | 1/8/26      |              |               | 0 |
| 1/15/25    | 1/8/26      | Scoping and Concept Development Phase LOE                  | 1/15/25    | 1/8/26      |              |               | 0 |
| 2/12/25    | 7/22/27     | Environmental Activity LOE (11412 through 18100)           | 2/12/25    | 7/22/27     |              |               | 0 |
| 2/12/25    | 1/20/26     | Environmental Resource Identification Summary              | 2/12/25    | 1/20/26     |              |               | 0 |
| 10/22/25   | 11/4/25     | PM Review and Submit Finalized Concept Report for Approval | 10/22/25   | 11/4/25     |              |               | 0 |
| 12/31/25   | 4/22/26     | Database Summary   | 12/31/25   | 4/22/26     |              |               | 0 |
| 1/8/26     | 1/8/26      | Management Concept Approval Complete                       | 1/8/26     | 1/8/26      |              |               | 0 |
| 4/23/26    | 1/6/27      | Preliminary Roadway Plans LOE (Designer Activities)        | 4/23/26    | 1/6/27      |              |               | 0 |
| 5/29/26    | 5/29/26     | Public Information Open House or Comment Period Held       | 5/29/26    | 5/29/26     |              |               | 0 |
| 7/23/26    | 1/6/27      | Preliminary Bridge Design Summary                          | 7/23/26    | 1/6/27      |              |               | 0 |
| 2/18/27    | 2/18/27     | PFPR Inspection  | 2/18/27    | 2/18/27     |              |               | 0 |
| 4/9/27     | 4/29/27     | ROW Plans Preparation                                      | 4/9/27     | 4/29/27     |              |               | 0 |
| 4/16/27    | 12/23/27    | BFI Report LOE   | 4/16/27    | 12/23/27    |              |               | 0 |
| 6/15/27    | 8/9/27      | ROW Plans Final Approval                                   | 6/15/27    | 8/9/27      |              |               | 0 |
| 7/23/27    | 3/2/28      | Final Roadway Plans LOE (Designer Activities)              | 7/23/27    | 3/2/28      |              |               | 0 |
| 7/23/27    | 8/9/27      | L & D Approval   | 7/23/27    | 8/9/27      |              |               | 0 |
| 9/6/27     | 5/16/28     | ROW Acquisition Summary                                    | 9/6/27     | 5/16/28     |              |               | 0 |
| 9/6/27     | 9/6/27      | ROW Authorization  | 9/6/27     | 9/6/27      |              |               | 0 |
| 9/17/27    | 3/2/28      | Final Bridge Design LOE                                    | 9/17/27    | 3/2/28      |              |               | 0 |
| 3/27/28    | 7/21/28     | 404 and Buffer Variance (BV) Permits LOE                   | 3/27/28    | 7/21/28     |              |               | 0 |
| 4/14/28    | 4/14/28     | FFPR Inspection  | 4/14/28    | 4/14/28     |              |               | 0 |
| 8/7/28     | 8/7/28      | Submit Final Plans   | 8/7/28     | 8/7/28      |              |               | 0 |

**Bridge :** SKG 1/25/2024 - PED BRIDGE REQUIRED  
**EIS :** On Sched 17Sep27 ROW | Will Cert by 22Jul27 | CE not approved | Corrao 1Oct24  
**Office Heads :** 8/11/23 APPROVED FOR GDOT TO ADMINISTER AND DELIVERY THE PROJECT WITH THE CITY'S FUNDING (AVS) - Funding match for ROW is required through a MOA and will be done by the PM. see AOH folder. June 2024 earmark added.  
**ROW :** ASU:12 Mos 10 Parcels FJW 4-23-24]

| Phase                | Approved       | Proposed | Lump Yr | Program | Cost                | Fund           | Status      | Date Auth |
|----------------------|----------------|----------|---------|---------|---------------------|----------------|-------------|-----------|
| PE                   | 2023           | 2023     |         |         | \$950,000.00        | Y928           | AUTHORIZED  | 5/9/23    |
| PE                   | 2024           | 2024     |         |         | \$175,000.00        | Y928           | AUTHORIZED  | 5/9/23    |
| CST                  | 2025           | 2029     |         |         | \$4,000,000.00      | LOC            | PREST       |           |
| <b>COST EST AMTS</b> |                |          |         |         | <b>STIP AMOUNTS</b> |                |             |           |
| PE                   | \$1,125,000.00 |          | 6/1/23  |         | <b>Activity</b>     | <b>Cost</b>    | <b>Fund</b> |           |
| CST                  | \$4,000,000.00 |          |         |         | PE                  | \$1,125,000.00 | Y928        |           |
|                      |                |          |         |         | CST                 | \$4,000,000.00 | LOC         |           |

**Project Manager**

Other: CDS project. Sponsor not LAP certified. GDOT administering the project.  
 Scope: 12-foot-wide shared use path, two bridges generally along the creek between E. Soule Street to I20.  
 Schedule: On BL. Next Milestone = Receive ESB; anticipated by February 2025.  
 Issue: TBD  
 Risk: Missing Receive ESB milestone. CDS Funding expiration.  
 Budget: 0% Invoiced. PE Charge No. 0019620. Prog Cost Est dpdnt on CR approval.  
 ENV: CE assumed  
 ROW: at least 5 parcels assumed  
 UTL: at least minor relocations assumed  
 10/28/24 YL

# Preconstruction Status Report

**PI NUMBER:** 0019620 **DRIED INDIAN CREEK TRAIL FROM I-20 TO E SOULE STREET**  
**COUNTY:** Newton **SPONSOR:** Oxford **MEASURE:**  
**LENGTH(MI):** 1.01 **MPO:** Atlanta TMA **DESIGN FIRM:** WSP USA, Inc.  
**PROJ NO:** **TIP#:** NE-113 **PRIORITY CD:**  
**PROJ MGR:** Luo, Yun **MODEL YR:** **DOT DIST:** 2  
**AOHD INITIALS:** ATC **TYPE WORK:** Shared Use Path **CONG. DIST:** 004  
**OFFICE:** Program Delivery **CONCEPT:** BIKE/PED **COMPLETE STREETS:**  
**CONSULTANT:** Consultant Design (contract with GDOT) **PROG TYPE:** Enhancement

**BASELINE LET DT:** 10/13/28 **MGMT LET DT:** 10/15/28 **PRINT DATE:** 11/12/24  
**SCHED LET DT:** 8/9/28 **MGMT ROW DT:** 9/15/27 **PAGE:** 1  
**LIGHTING TYP:** None **WHO LETS?:** GDOT Let  
**ENV DOC TYPE:** NEPA **LET WITH:** 0  
**ENV CONSULTANT:** WSP

| BASE START | BASE FINISH | TASKS  | START DATE | FINISH DATE | ACTUAL START | ACTUAL FINISH | % |
|------------|-------------|--|------------|-------------|--------------|---------------|---|
| 2/12/25    | 2/18/25     | Receive Environmental Survey Boundary (ESB) / Start Environmental Studies    | 12/9/24    | 12/13/24    |              |               | 0 |
| 8/5/25     | 8/5/25      | Environmental Resource Identification Complete                               | 5/30/25    | 5/30/25     |              |               | 0 |
| 6/18/26    | 6/18/26     | Conduct Avoidance and Minimization Measures Meeting (A3M)                    | 4/14/26    | 4/14/26     |              |               | 0 |
| 7/23/26    | 7/23/26     | Receive Preliminary Plans to Begin Technical Studies                         | 5/19/26    | 5/19/26     |              |               | 0 |
| 11/12/26   | 2/3/27      | Prepare CE   | 9/8/26     | 11/30/26    |              |               | 0 |
| 1/6/27     | 1/6/27      | Environmental Technical Studies Complete                                     | 11/2/26    | 11/2/26     |              |               | 0 |
| 2/4/27     | 3/17/27     | Review CE  | 12/1/26    | 1/11/27     |              |               | 0 |
| 2/18/27    | 2/18/27     | PFPR Inspection  | 12/15/26   | 12/15/26    |              |               | 0 |
| 4/30/27    | 7/22/27     | FHWA Review of CE (If 4F: advance to legal review)                           | 2/24/27    | 5/18/27     |              |               | 0 |
| 7/22/27    | 7/22/27     | Environmental Approval Complete (If state funds: Env. Activities Complete)   | 5/18/27    | 5/18/27     |              |               | 0 |
| 7/30/27    | 8/5/27      | Environmental Certification for ROW Authorization Complete                   | 5/26/27    | 6/1/27      |              |               | 0 |
| 3/13/28    | 3/13/28     | Submit Lockdown Plans to Environmental for Permit Applications               | 1/6/28     | 1/6/28      |              |               | 0 |
| 3/13/28    | 3/24/28     | OES Receives and Reviews Plans for Permit Applications                       | 1/6/28     | 1/19/28     |              |               | 0 |
| 3/27/28    | 4/21/28     | Receive Plans & Change Form (if needed); Circulate to Environmental Team     | 1/20/28    | 2/16/28     |              |               | 0 |
| 3/27/28    | 7/21/28     | 404 and Buffer Variance (BV) Permits LOE                                     | 1/20/28    | 5/17/28     |              |               | 0 |
| 3/27/28    | 6/23/28     | Complete 404 Permit (with steps) 65d if Nationwide 100d if Individual Permit | 1/20/28    | 4/19/28     |              |               | 0 |
| 3/27/28    | 7/21/28     | Prepare Buffer Variance (with steps)   | 1/20/28    | 5/17/28     |              |               | 0 |
| 4/14/28    | 4/14/28     | FFPR Inspection  | 2/9/28     | 2/9/28      |              |               | 0 |
| 7/17/28    | 7/28/28     | Environmental Certification for Let Complete                                 | 5/11/28    | 5/24/28     |              |               | 0 |

| Phase | Approved | Proposed | Lump Yr | Program | Cost           | Fund | Status     | Date Auth |
|-------|----------|----------|---------|---------|----------------|------|------------|-----------|
| PE    | 2023     | 2023     |         |         | \$950,000.00   | Y928 | AUTHORIZED | 5/9/23    |
| PE    | 2024     | 2024     |         |         | \$175,000.00   | Y928 | AUTHORIZED | 5/9/23    |
| CST   | 2025     | 2029     |         |         | \$4,000,000.00 | LOC  | PREST      |           |

|     | COST EST AMTS  |        | STIP AMOUNTS |                |
|-----|----------------|--------|--------------|----------------|
| PE  | \$1,125,000.00 | 6/1/23 | Activity     | Cost           |
| CST | \$4,000,000.00 |        | PE           | \$1,125,000.00 |
|     |                |        | CST          | \$4,000,000.00 |
|     |                |        |              | Fund           |
|     |                |        |              | Y928           |
|     |                |        |              | LOC            |

### Environmental

**ENV Doc Analyst:** Corrao, Laurel **Archaeologist:** Ondus, Lillian  
**Air Analyst:** Ellis, Osbert **Ecologist:** Kriigel, Sarah  
**Historian:** Plesher, Caitlin **Noise Analyst:** Ellis, Osbert

**ENV Doc:** WSP/FF | On Sched BL| Rec ESB = 18Feb2025| WSP received NTP in Oct 2024 with Project KO meeting on 12/18/24| CE Not Approved|Corrao-Cox 08Nov2024

**Ecology:** ON SCHED| Res ID BL= 05AUG25|ERSR xpctd 05JUN25|{S7?, SP?, FWCA?}|[C]01OCT24

**Eco Permit:** ON SCHED| 11wk Cert = 30JUL28 |{ARD ?, Permit?, MIT?, BV?, BV MIT?}| 01OCT24

**Hist Comment:** Need schedule, NTP|26Jul24

**Arch Comment:** SCHED TBD|Res ID BL TBD|TBD|12Jun24

**Air Comment:** NO SCHED | Tech Studies BL = ?? | Will Finish 7wks after Doc Arvl | Document Outstanding - Air Asmt Needed {MSAT A anticipated} | [C] [FF] | 04Apr24

**Noise Comment:** NO SCHED | Tech Studies BL = ?? | Will Finish 7wks after Doc Arvl | Document Outstanding - Noise Asmt Needed {Type III anticipated} | [C] [FF] | 04Apr24

**Project Manager :** Other: CDS project. Sponsor not LAP certified. GDOT administering the project.  
 Scope: 12-foot-wide shared use path w/ two bridges  
 Schedule: On BL. Next Milestone = Receive ESB; anticipated by February 2025.  
 Issue: TBD  
 Risk: Missing Receive ESB milestone. CDS Funding expiration.  
 Budget: 0% Invoiced. PE Charge No. 0019620. Prog Cost Est dpdnt on CR approval.  
 ENV: CE assumed  
 ROW: at least 5 parcels assumed  
 UTL: at least minor relocations assumed  
 11/12/24 YL/TB

**Bridge :** SKG 1/25/2024 - PED BRIDGE REQUIRED

**EIS :** On Sched 17Sep27 ROW | Will Cert by 22Jul27 | CE not approved | Corrao 8Nov24

**Office Heads :** 8/11/23 APPROVED FOR GDOT TO ADMINISTER AND DELIVERY THE PROJECT WITH THE CITY'S FUNDING (AVS) - Funding match for ROW is required through a MOA and will be done by the PM. see AOH folder. June 2024 earmark added.

**ROW :** ASU:12 Mos 10 Parcels FJW 4-23-24|

| ID/Code           | Name  | BL Project Duration | BL Project Start | BL Project Finish | Start     | Finish    | Actual Start | Actual Finish | Remaining Duration |
|-------------------|---|---------------------|------------------|-------------------|-----------|-----------|--------------|---------------|--------------------|
| 0019620           | 0019620.DRIED INDIAN CREEK TRAIL FROM I-20 TO E SOULE STREET              |                     |                  |                   |           |           |              |               |                    |
| 00000             | Project Summary (Genesis Template September 2022)                         | 978.0d              | 15-Jan-25        | 13-Oct-28         | 11-Nov-24 | 09-Aug-28 |              |               | 978.0d             |
| 2020_GENESIS      | Schedule Created from 2021 Genesis Template WBS (4-28-21)                 |                     |                  |                   |           |           |              |               |                    |
| 1A                | Admin   |                     |                  |                   |           |           |              |               |                    |
| 1A1               | Project Diagnostics   |                     |                  |                   |           |           |              |               |                    |
| 0Concept2Prel     | Concept Start to Preliminary Plans Start                                  | 331.0d              | 15-Jan-25        | 22-Apr-26         | 11-Nov-24 | 16-Feb-26 |              |               | 331.0d             |
| 1Concept2PFPR     | Concept Approval to PFPR Inspection                                       | 289.0d              | 09-Jan-26        | 17-Feb-27         | 05-Nov-25 | 14-Dec-26 |              |               | 289.0d             |
| 20Tech2EnvAPP     | Start Technical Studies to Environmental Completion                       | 261.0d              | 23-Jul-26        | 22-Jul-27         | 19-May-26 | 18-May-27 |              |               | 261.0d             |
| 25TechComp2EnvAPP | Technical Studies Complete to Environmental Completion                    | 141.0d              | 07-Jan-27        | 22-Jul-27         | 03-Nov-26 | 18-May-27 |              |               | 141.0d             |
| 3PFPR2ROWAUTH     | PFPR Inspection to ROW authorization                                      | 142.0d              | 19-Feb-27        | 06-Sep-27         | 16-Dec-26 | 01-Jul-27 |              |               | 142.0d             |
| 4ROW2LET          | Row Auth to Let   | 289.0d              | 07-Sep-27        | 13-Oct-28         | 02-Jul-27 | 09-Aug-28 |              |               | 289.0d             |
| 5FFPR2LET         | FFPR Inspection to Let  | 130.0d              | 17-Apr-28        | 13-Oct-28         | 10-Feb-28 | 09-Aug-28 |              |               | 130.0d             |
| 6Concept2LET      | Concept Approval to Let   | 721.0d              | 09-Jan-26        | 13-Oct-28         | 05-Nov-25 | 09-Aug-28 |              |               | 721.0d             |
| 1C                | Scoping and Concept Phase   |                     |                  |                   |           |           |              |               |                    |
| 00200             | Scoping and Concept Development Phase LOE                                 | 257.0d              | 15-Jan-25        | 08-Jan-26         | 11-Nov-24 | 04-Nov-25 |              |               | 257.0d             |
| 5                 | Develop Concept Report  |                     |                  |                   |           |           |              |               |                    |
| 19311             | Concept Report Development LOE  | 257.0d              | 15-Jan-25        | 08-Jan-26         | 11-Nov-24 | 04-Nov-25 |              |               | 257.0d             |
| A_DRAFT_CONCEPT   | Develop Draft Concept Report  |                     |                  |                   |           |           |              |               |                    |
| 00750             | Initial Concept Meeting   | 1.0d                | 29-Jan-25        | 29-Jan-25         | 25-Nov-24 | 25-Nov-24 |              |               | 1.0d               |
| 02422             | Prepare Property Notification Letter for draft concept work               | 10.0d               | 15-Jan-25        | 28-Jan-25         | 11-Nov-24 | 22-Nov-24 |              |               | 10.0d              |
| 19313             | Data Acquisition for Concept (with steps)                                 | 90.0d               | 15-Jan-25        | 20-May-25         | 11-Nov-24 | 14-Mar-25 |              |               | 90.0d              |
| 19322             | Create & Submit Environmental Survey Boundary (ESB)                       | 5.0d                | 05-Feb-25        | 11-Feb-25         | 02-Dec-24 | 06-Dec-24 |              |               | 5.0d               |
| 19344             | Develop and Evaluate Alternatives   | 20.0d               | 21-May-25        | 17-Jun-25         | 17-Mar-25 | 11-Apr-25 |              |               | 20.0d              |
| 19349             | Receive Environmental Resource Boundaries                                 | 0.0d                | 05-Aug-25        | 05-Aug-25         | 30-May-25 | 30-May-25 |              |               | 0.0d               |
| 19352             | Develop Concept Layout of Preferred Alternate (with steps)                | 4.0d                | 06-Aug-25        | 11-Aug-25         | 02-Jun-25 | 05-Jun-25 |              |               | 4.0d               |
| 19357             | Submit Draft Concept to PM for Concept Team Meeting                       | 0.0d                | 12-Aug-25        | 12-Aug-25         | 06-Jun-25 | 06-Jun-25 |              |               | 0.0d               |
| B_CONCEPT_RVW     | Draft Concept Report Review   |                     |                  |                   |           |           |              |               |                    |
| 02722             | PM Reviews Draft Concept Report   | 10.0d               | 12-Aug-25        | 25-Aug-25         | 06-Jun-25 | 19-Jun-25 |              |               | 10.0d              |
| 02732             | SME Offices Review Concept Report Prior to Concept Meeting                | 10.0d               | 26-Aug-25        | 08-Sep-25         | 20-Jun-25 | 03-Jul-25 |              |               | 10.0d              |
| 19358             | Designer Responds to Concept Report Comments                              | 10.0d               | 09-Sep-25        | 22-Sep-25         | 04-Jul-25 | 17-Jul-25 |              |               | 10.0d              |
| C_FINAL_CONCEPT   | Finalize the Draft Concept Report   |                     |                  |                   |           |           |              |               |                    |
| 02600             | Concept Meeting   | 1.0d                | 23-Sep-25        | 23-Sep-25         | 18-Jul-25 | 18-Jul-25 |              |               | 1.0d               |
| 19362             | Designer Finalize Concept Report after Concept Meeting                    | 10.0d               | 24-Sep-25        | 07-Oct-25         | 21-Jul-25 | 01-Aug-25 |              |               | 10.0d              |
| 19372             | Designer QA Finalized Concept Report (with steps)                         | 10.0d               | 08-Oct-25        | 21-Oct-25         | 04-Aug-25 | 15-Aug-25 |              |               | 10.0d              |
| 19379             | Designer Submits Finalized Concept Report to PM                           | 0.0d                | 21-Oct-25        | 21-Oct-25         | 15-Aug-25 | 15-Aug-25 |              |               | 0.0d               |
| D_APPROVE_CONCEPT | Approve Concept Report  |                     |                  |                   |           |           |              |               |                    |
| 02800             | PM Review and Submit Finalized Concept Report for Approval                | 10.0d               | 22-Oct-25        | 04-Nov-25         | 18-Aug-25 | 29-Aug-25 |              |               | 10.0d              |
| 02900             | Concept Report Review and Comments  | 47.0d               | 05-Nov-25        | 08-Jan-26         | 01-Sep-25 | 04-Nov-25 |              |               | 47.0d              |
| 03000             | Management Concept Approval Complete                                      | 0.0d                | 08-Jan-26        | 08-Jan-26         | 04-Nov-25 | 04-Nov-25 |              |               | 0.0d               |
| 16.4.16           | Environmental Activities (Concept Phase)                                  |                     |                  |                   |           |           |              |               |                    |
| 16.7              | Environmental Resource Identification                                     |                     |                  |                   |           |           |              |               |                    |
| 11411             | Environmental Resource Identification Summary                             | 245.0d              | 12-Feb-25        | 20-Jan-26         | 09-Dec-24 | 14-Nov-25 |              |               | 245.0d             |
| 11412             | Receive Environmental Survey Boundary (ESB) / Start Environmental Studies | 5.0d                | 12-Feb-25        | 18-Feb-25         | 09-Dec-24 | 13-Dec-24 |              |               | 5.0d               |
| 11499             | Environmental Resource Identification Complete                            | 0.0d                | 05-Aug-25        | 05-Aug-25         | 30-May-25 | 30-May-25 |              |               | 0.0d               |
| 16.7.1            | Ecological Survey   |                     |                  |                   |           |           |              |               |                    |
| 11413             | Conduct Ecology Survey (with steps) non-seasonal                          | 60.0d               | 19-Feb-25        | 13-May-25         | 16-Dec-24 | 07-Mar-25 |              |               | 60.0d              |
| 11414             | Conduct Ecology Survey for Seasonal Species                               | 240.0d              | 19-Feb-25        | 20-Jan-26         | 16-Dec-24 | 14-Nov-25 |              |               | 240.0d             |
| 11447             | Receive Local/Consultant or review in-house Ecology Survey                | 0.0d                | 14-May-25        | 14-May-25         | 10-Mar-25 | 10-Mar-25 |              |               | 0.0d               |

| ID/Code    | Name  | BL Project Duration | BL Project Start | BL Project Finish | Start     | Finish    | Actual Start | Actual Finish | Remaining Duration |
|------------|---|---------------------|------------------|-------------------|-----------|-----------|--------------|---------------|--------------------|
| ■ 11448    | Review and Accept Ecology Survey  | 60.0d               | 14-May-25        | 05-Aug-25         | 10-Mar-25 | 30-May-25 |              |               | 60.0d              |
| ■ 16.7.2   | History Survey  |                     |                  |                   |           |           |              |               |                    |
| ■ 11453    | Conduct History Survey (with steps)   | 60.0d               | 19-Feb-25        | 13-May-25         | 16-Dec-24 | 07-Mar-25 |              |               | 60.0d              |
| ◆ 11457    | Receive Local/Consultant or review in-house History Survey                          | 0.0d                | 14-May-25        | 14-May-25         | 10-Mar-25 | 10-Mar-25 |              |               | 0.0d               |
| ■ 11458    | Review and Accept History Survey  | 60.0d               | 14-May-25        | 05-Aug-25         | 10-Mar-25 | 30-May-25 |              |               | 60.0d              |
| ■ 16.7.3   | Archaeological Survey   |                     |                  |                   |           |           |              |               |                    |
| ■ 11463    | Conduct Archaeological Survey (with steps)  | 60.0d               | 19-Feb-25        | 13-May-25         | 16-Dec-24 | 07-Mar-25 |              |               | 60.0d              |
| ◆ 11467    | Receive Local/Consultant or review in-house Archaeology Survey                      | 0.0d                | 14-May-25        | 14-May-25         | 10-Mar-25 | 10-Mar-25 |              |               | 0.0d               |
| ■ 11468    | Review and Accept Archaeological Survey   | 60.0d               | 14-May-25        | 05-Aug-25         | 10-Mar-25 | 30-May-25 |              |               | 60.0d              |
| ■ 1E       | Preliminary Plans Phase   |                     |                  |                   |           |           |              |               |                    |
| ■ 20700    | Preliminary Plans Phase Summary   | 729.0d              | 15-Jan-25        | 01-Nov-27         | 11-Nov-24 | 26-Aug-27 |              |               | 729.0d             |
| ■ 7        | MS4 (Municipal Separate Storm Sewer System) (if needed) DRAFT changes need feedback |                     |                  |                   |           |           |              |               |                    |
| ■ 7-1-01   | MS4 Design Activities (Designer)  |                     |                  |                   |           |           |              |               |                    |
| ■ 27242    | Prepare MS4 Design and PCSR; Submit to ODPS   | 10.0d               | 07-Jul-26        | 20-Jul-26         | 01-May-26 | 14-May-26 |              |               | 10.0d              |
| ■ 27262    | Prepare Stormwater BMP Infiltration Report (if needed); submit to ODPS              | 10.0d               | 21-Jul-26        | 03-Aug-26         | 15-May-26 | 28-May-26 |              |               | 10.0d              |
| ■ 27282    | PCSR Revisions Post-PFPR (if needed); Submit to ODPS                                | 40.0d               | 09-Apr-27        | 03-Jun-27         | 03-Feb-27 | 30-Mar-27 |              |               | 40.0d              |
| ■ 7-1-02   | MS4 Design Activities (OPD)   |                     |                  |                   |           |           |              |               |                    |
| ◆ 27267    | PM Submits or verifies PCSR submission to ODPS                                      | 0.0d                | 10-Dec-26        | 10-Dec-26         | 06-Oct-26 | 06-Oct-26 |              |               | 0.0d               |
| ■ 7-1-03   | MS4 ODPS Activities   |                     |                  |                   |           |           |              |               |                    |
| ■ 27272    | Receive and Review PCSR   | 20.0d               | 10-Dec-26        | 06-Jan-27         | 06-Oct-26 | 02-Nov-26 |              |               | 20.0d              |
| ◆ 27289    | ODPS Submits PCSR to EPD  | 0.0d                | 03-Jun-27        | 03-Jun-27         | 30-Mar-27 | 30-Mar-27 |              |               | 0.0d               |
| ■ 16       | Environmental Activities (Prelim. Plans Phase)                                      |                     |                  |                   |           |           |              |               |                    |
| ■ 10000    | Environmental Activity LOE (11412 through 18100)                                    | 637.0d              | 12-Feb-25        | 22-Jul-27         | 09-Dec-24 | 18-May-27 |              |               | 637.0d             |
| ◆ 18100    | Environmental Approval Complete (If state funds: Env. Activities Complete)          | 0.0d                | 22-Jul-27        | 22-Jul-27         | 18-May-27 | 18-May-27 |              |               | 0.0d               |
| ■ 16.8     | Technical Studies   |                     |                  |                   |           |           |              |               |                    |
| ■ 13411    | Technical Studies Summary   | 120.0d              | 23-Jul-26        | 06-Jan-27         | 19-May-26 | 02-Nov-26 |              |               | 120.0d             |
| ◆ 13417    | Receive Preliminary Plans to Begin Technical Studies                                | 0.0d                | 23-Jul-26        | 23-Jul-26         | 19-May-26 | 19-May-26 |              |               | 0.0d               |
| ◆ 13499    | Environmental Technical Studies Complete  | 0.0d                | 06-Jan-27        | 06-Jan-27         | 02-Nov-26 | 02-Nov-26 |              |               | 0.0d               |
| ■ 16.8.1   | Assessment of Effects (AOE) and Agency Consultation for Ecology                     |                     |                  |                   |           |           |              |               |                    |
| ■ 13463    | Prepare Assessment of Effects (AOE) for Ecology (with steps)                        | 40.0d               | 23-Jul-26        | 16-Sep-26         | 19-May-26 | 13-Jul-26 |              |               | 40.0d              |
| ◆ 13467    | Receive Local/Consultant Assessment of Effects (AOE) for Ecology                    | 0.0d                | 17-Sep-26        | 17-Sep-26         | 14-Jul-26 | 14-Jul-26 |              |               | 0.0d               |
| ■ 13468    | Review and Accept AOE - Ecology   | 40.0d               | 17-Sep-26        | 11-Nov-26         | 14-Jul-26 | 07-Sep-26 |              |               | 40.0d              |
| ■ 13472    | Conduct Agency Consultation for Ecology   | 40.0d               | 12-Nov-26        | 06-Jan-27         | 08-Sep-26 | 02-Nov-26 |              |               | 40.0d              |
| ■ 16.8.2   | Cultural Resource Assessment of Effects (AOE) - History                             |                     |                  |                   |           |           |              |               |                    |
| ■ 13473    | Conduct Section 106 Consultation - History (with steps)                             | 40.0d               | 23-Jul-26        | 16-Sep-26         | 19-May-26 | 13-Jul-26 |              |               | 40.0d              |
| ◆ 13477    | Receive Local/Consultant Assessment of Effects (AOE) - History                      | 0.0d                | 17-Sep-26        | 17-Sep-26         | 14-Jul-26 | 14-Jul-26 |              |               | 0.0d               |
| ■ 13478    | Review and Accept AOE - History   | 80.0d               | 17-Sep-26        | 06-Jan-27         | 14-Jul-26 | 02-Nov-26 |              |               | 80.0d              |
| ■ 16.8.3   | Noise Analysis  |                     |                  |                   |           |           |              |               |                    |
| ■ 13483    | Conduct Noise Analysis (with steps)   | 40.0d               | 23-Jul-26        | 16-Sep-26         | 19-May-26 | 13-Jul-26 |              |               | 40.0d              |
| ◆ 13487    | Receive Local/Consultant Noise Analysis   | 0.0d                | 17-Sep-26        | 17-Sep-26         | 14-Jul-26 | 14-Jul-26 |              |               | 0.0d               |
| ■ 13488    | Review and Accept Noise Analysis  | 80.0d               | 17-Sep-26        | 06-Jan-27         | 14-Jul-26 | 02-Nov-26 |              |               | 80.0d              |
| ■ 16.8.4   | Air Quality Analysis  |                     |                  |                   |           |           |              |               |                    |
| ■ 13493    | Conduct Air Quality Analysis (with steps)   | 40.0d               | 23-Jul-26        | 16-Sep-26         | 19-May-26 | 13-Jul-26 |              |               | 40.0d              |
| ◆ 13497    | Receive Local/Consultant Air Quality Analysis                                       | 0.0d                | 17-Sep-26        | 17-Sep-26         | 14-Jul-26 | 14-Jul-26 |              |               | 0.0d               |
| ■ 13498    | Review and Accept Air Quality Analysis  | 80.0d               | 17-Sep-26        | 06-Jan-27         | 14-Jul-26 | 02-Nov-26 |              |               | 80.0d              |
| ■ 16.8.2.5 | Cultural Resource Assessment of Effects (AOE) - Archaeology                         |                     |                  |                   |           |           |              |               |                    |
| ■ 13453    | Conduct Section 106 Consultation - Archaeology (with steps)                         | 40.0d               | 23-Jul-26        | 16-Sep-26         | 19-May-26 | 13-Jul-26 |              |               | 40.0d              |
| ◆ 13457    | Receive Local/Consultant Assessment of Effects (AOE) - Archaeology                  | 0.0d                | 17-Sep-26        | 17-Sep-26         | 14-Jul-26 | 14-Jul-26 |              |               | 0.0d               |

| ID/Code       | Name   | BL Project Duration | BL Project Start | BL Project Finish | Start     | Finish    | Actual Start | Actual Finish | Remaining Duration |
|---------------|--|---------------------|------------------|-------------------|-----------|-----------|--------------|---------------|--------------------|
| ■ 13458       | Review and Accept AOE - Archaeology  | 80.0d               | 17-Sep-26        | 06-Jan-27         | 14-Jul-26 | 02-Nov-26 |              |               | 80.0d              |
| ■ 16.10       | Environmental Documents  |                     |                  |                   |           |           |              |               |                    |
| ■ 14311       | NEPA Document Summary  | 181.0d              | 12-Nov-26        | 22-Jul-27         | 08-Sep-26 | 18-May-27 |              |               | 181.0d             |
| ■ 16.10.3     | CE   |                     |                  |                   |           |           |              |               |                    |
| ■ 14523       | Prepare CE   | 60.0d               | 12-Nov-26        | 03-Feb-27         | 08-Sep-26 | 30-Nov-26 |              |               | 60.0d              |
| ◆ 14527       | Receive Local/Consultant CE  | 0.0d                | 04-Feb-27        | 04-Feb-27         | 01-Dec-26 | 01-Dec-26 |              |               | 0.0d               |
| ■ 14528       | Review CE  | 30.0d               | 04-Feb-27        | 17-Mar-27         | 01-Dec-26 | 11-Jan-27 |              |               | 30.0d              |
| ◆ 14529       | Submit CE to FHWA  | 0.0d                | 29-Apr-27        | 29-Apr-27         | 23-Feb-27 | 23-Feb-27 |              |               | 0.0d               |
| ■ 14533       | FHWA Review of CE (If 4F: advance to legal review)   | 60.0d               | 30-Apr-27        | 22-Jul-27         | 24-Feb-27 | 18-May-27 |              |               | 60.0d              |
| ■ 16.5        | PIOH Public Meetings (Prelim. Plans Phase)   |                     |                  |                   |           |           |              |               |                    |
| ■ 16.4        | PIOH (during Preliminary Design Phase)   |                     |                  |                   |           |           |              |               |                    |
| ■ 09000       | PIOH Summary   | 100.0d              | 09-Jan-26        | 29-May-26         | 05-Nov-25 | 25-Mar-26 |              |               | 100.0d             |
| ◆ 09025       | Request Public Information Open House (PIOH)   | 0.0d                | 09-Jan-26        | 09-Jan-26         | 05-Nov-25 | 05-Nov-25 |              |               | 0.0d               |
| ■ 09032       | Environmental Preparation for PIOH (with steps)  | 70.0d               | 09-Jan-26        | 16-Apr-26         | 05-Nov-25 | 10-Feb-26 |              |               | 70.0d              |
| ■ 09100       | Public Information Open House Advertisement (with steps)   | 60.0d               | 06-Mar-26        | 28-May-26         | 31-Dec-25 | 24-Mar-26 |              |               | 60.0d              |
| ◆ 09300       | Public Information Open House or Comment Period Held   | 0.0d                | 29-May-26        | 29-May-26         | 25-Mar-26 | 25-Mar-26 |              |               | 0.0d               |
| ■ UTIL1       | SUE and 1st Submission Utilities   |                     |                  |                   |           |           |              |               |                    |
| ■ 20900       | Request/Receive Utilities First Submission   | 90.0d               | 23-Jul-26        | 25-Nov-26         | 19-May-26 | 21-Sep-26 |              |               | 90.0d              |
| ◆ 20927       | Conduct Utility Field (UFM) Meeting / Preliminary Utility Relocation (PURP) Meeting                | 0.0d                | 24-Dec-26        | 24-Dec-26         | 20-Oct-26 | 20-Oct-26 |              |               | 0.0d               |
| ◆ 20929       | Utility and ROW Coordination Meeting (Pilot testing this activity)                                 | 0.0d                | 15-Apr-27        | 15-Apr-27         | 09-Feb-27 | 09-Feb-27 |              |               | 0.0d               |
| ■ 1E-ROW      | ROW Plan Activities (if needed)  |                     |                  |                   |           |           |              |               |                    |
| ■ 17          | Location and Design  |                     |                  |                   |           |           |              |               |                    |
| ■ 60000       | Location and Design Summary  | 127.0d              | 07-May-27        | 01-Nov-27         | 03-Mar-27 | 26-Aug-27 |              |               | 127.0d             |
| ■ 60050       | PM Submit L & D Report   | 1.0d                | 07-May-27        | 07-May-27         | 03-Mar-27 | 03-Mar-27 |              |               | 1.0d               |
| ■ 60100       | L & D Approval   | 12.0d               | 23-Jul-27        | 09-Aug-27         | 19-May-27 | 03-Jun-27 |              |               | 12.0d              |
| ■ 60500       | L & D Approval Advertisement   | 60.0d               | 10-Aug-27        | 01-Nov-27         | 04-Jun-27 | 26-Aug-27 |              |               | 60.0d              |
| ■ 16.13       | Environmental Certification for ROW Authorization  |                     |                  |                   |           |           |              |               |                    |
| ■ 18112       | Receive Revised Plans & Change Form (if changes made as a result of PFPR, circulate to Env. Tea... | 5.0d                | 23-Jul-27        | 29-Jul-27         | 19-May-27 | 25-May-27 |              |               | 5.0d               |
| ■ 70300       | Environmental Certification for ROW Authorization Complete   | 5.0d                | 30-Jul-27        | 05-Aug-27         | 26-May-27 | 01-Jun-27 |              |               | 5.0d               |
| ■ 18          | ROW Plans  |                     |                  |                   |           |           |              |               |                    |
| ■ 50000       | ROW Plans Summary  | 87.0d               | 09-Apr-27        | 09-Aug-27         | 03-Feb-27 | 03-Jun-27 |              |               | 87.0d              |
| ■ 50100       | ROW Plans Preparation  | 15.0d               | 09-Apr-27        | 29-Apr-27         | 03-Feb-27 | 23-Feb-27 |              |               | 15.0d              |
| ■ 50300       | Submit Right of Way Plans  | 0.0d                | 30-Apr-27        | 30-Apr-27         | 24-Feb-27 | 24-Feb-27 |              |               | 0.0d               |
| ■ 50400       | ROW Plans Final Approval   | 40.0d               | 15-Jun-27        | 09-Aug-27         | 09-Apr-27 | 03-Jun-27 |              |               | 40.0d              |
| ■ 9.4         | Environmental Site Assessment Phase II (if needed)   |                     |                  |                   |           |           |              |               |                    |
| ■ 27841       | UST/HW Site Assessment (ESA) Phase II Summary  | 183.0d              | 27-Apr-26        | 06-Jan-27         | 19-Feb-26 | 02-Nov-26 |              |               | 183.0d             |
| ◆ 27847       | Receive Layout for ESA Phase II  | 0.0d                | 27-Apr-26        | 27-Apr-26         | 19-Feb-26 | 19-Feb-26 |              |               | 0.0d               |
| ■ 27852       | ESA Phase II Report Preparation  | 140.0d              | 27-Apr-26        | 06-Nov-26         | 19-Feb-26 | 02-Sep-26 |              |               | 140.0d             |
| ■ 27854       | OMAT Review of Draft ESA Phase II Report   | 43.0d               | 09-Nov-26        | 06-Jan-27         | 03-Sep-26 | 02-Nov-26 |              |               | 43.0d              |
| ■ 12.3        | Preliminary Bridge Design  |                     |                  |                   |           |           |              |               |                    |
| ■ 22000       | Preliminary Bridge Design Summary  | 120.0d              | 23-Jul-26        | 06-Jan-27         | 19-May-26 | 02-Nov-26 |              |               | 120.0d             |
| ■ 12.3.10     | Preliminary Bridge Plan Reviews (Bridge Office Activities)   |                     |                  |                   |           |           |              |               |                    |
| ■ 22351       | Preliminary Bridge Plan Review Summary   | 40.0d               | 12-Nov-26        | 06-Jan-27         | 08-Sep-26 | 02-Nov-26 |              |               | 40.0d              |
| ◆ 22359       | Receive Preliminary Bridge Plans for Bridge Office Review (40 days prior to acceptance)            | 0.0d                | 12-Nov-26        | 12-Nov-26         | 08-Sep-26 | 08-Sep-26 |              |               | 0.0d               |
| ◆ 22379       | Send Markup Plans to Designer for Correction   | 0.0d                | 23-Dec-26        | 23-Dec-26         | 19-Oct-26 | 19-Oct-26 |              |               | 0.0d               |
| ◆ 22400       | Preliminary Bridge Plans Accepted/Approved   | 0.0d                | 06-Jan-27        | 06-Jan-27         | 02-Nov-26 | 02-Nov-26 |              |               | 0.0d               |
| ■ PBP_Request | PM Request Submit or Verify Prel. Bridge Plans (OPD Activities)                                    |                     |                  |                   |           |           |              |               |                    |
| ◆ 22100       | Request Preliminary Bridge Layout  | 0.0d                | 23-Jul-26        | 23-Jul-26         | 19-May-26 | 19-May-26 |              |               | 0.0d               |

| ID/Code     | Name  | BL Project Duration | BL Project Start | BL Project Finish | Start     | Finish    | Actual Start | Actual Finish | Remaining Duration |
|-------------|---|---------------------|------------------|-------------------|-----------|-----------|--------------|---------------|--------------------|
| ◆ 22227     | PM submits or verifies that preliminary bridge layouts have been submitted for Bridge Office Re...  | 0.0d                | 12-Nov-26        | 12-Nov-26         | 08-Sep-26 | 08-Sep-26 |              |               | 0.0d               |
| ◆ 22229     | PM submits or verifies that Prel. Bridge Plan Response has been Submitted for Front Office Review   | 0.0d                | 30-Dec-26        | 30-Dec-26         | 26-Oct-26 | 26-Oct-26 |              |               | 0.0d               |
| 📁 PBP_Plans | Preliminary Bridge Layouts (Design Activities)  |                     |                  |                   |           |           |              |               |                    |
| ■ 22300     | Bridge Hydraulic Study and Layout Development (over stream)   | 80.0d               | 23-Jul-26        | 11-Nov-26         | 19-May-26 | 07-Sep-26 |              |               | 80.0d              |
| 📁 12.4      | PFPR  |                     |                  |                   |           |           |              |               |                    |
| ◆ 39500     | PM Request PFPR   | 0.0d                | 21-Jan-27        | 21-Jan-27         | 17-Nov-26 | 17-Nov-26 |              |               | 0.0d               |
| ■ 40000     | PFPR Summary  | 56.0d               | 21-Jan-27        | 08-Apr-27         | 17-Nov-26 | 02-Feb-27 |              |               | 56.0d              |
| ■ 40100     | PFPR Request (ES)   | 20.0d               | 21-Jan-27        | 17-Feb-27         | 17-Nov-26 | 14-Dec-26 |              |               | 20.0d              |
| ■ 40200     | PFPR Inspection   | 1.0d                | 18-Feb-27        | 18-Feb-27         | 15-Dec-26 | 15-Dec-26 |              |               | 1.0d               |
| ■ 40300     | PFPR Report Preparation   | 10.0d               | 19-Feb-27        | 04-Mar-27         | 16-Dec-26 | 29-Dec-26 |              |               | 10.0d              |
| ■ 40400     | PFPR Report Approval and Distribution   | 0.0d                | 05-Mar-27        | 05-Mar-27         | 30-Dec-26 | 30-Dec-26 |              |               | 0.0d               |
| ■ 40450     | PM Submits PFPR Responses to ES   | 20.0d               | 05-Mar-27        | 01-Apr-27         | 30-Dec-26 | 26-Jan-27 |              |               | 20.0d              |
| ■ 40500     | Verify PFPR Responses   | 5.0d                | 02-Apr-27        | 08-Apr-27         | 27-Jan-27 | 02-Feb-27 |              |               | 5.0d               |
| ◆ 40550     | PM Distributes PFPR Responses   | 0.0d                | 08-Apr-27        | 08-Apr-27         | 02-Feb-27 | 02-Feb-27 |              |               | 0.0d               |
| 📁 8         | Location and Database Preparation   |                     |                  |                   |           |           |              |               |                    |
| ■ 20000     | Database Summary  | 81.0d               | 31-Dec-25        | 22-Apr-26         | 27-Oct-25 | 16-Feb-26 |              |               | 81.0d              |
| ◆ 20050     | Start Database Preparation  | 0.0d                | 31-Dec-25        | 31-Dec-25         | 27-Oct-25 | 27-Oct-25 |              |               | 0.0d               |
| ◆ 20650     | Database Complete   | 0.0d                | 22-Apr-26        | 22-Apr-26         | 16-Feb-26 | 16-Feb-26 |              |               | 0.0d               |
| 📁 8.2       | Field Surveys   |                     |                  |                   |           |           |              |               |                    |
| ■ 20450     | Field Survey Summary  | 81.0d               | 31-Dec-25        | 22-Apr-26         | 27-Oct-25 | 16-Feb-26 |              |               | 81.0d              |
| ■ 20500     | Field Surveys   | 21.0d               | 31-Dec-25        | 28-Jan-26         | 27-Oct-25 | 24-Nov-25 |              |               | 21.0d              |
| ■ 20600     | SDE Process Work  | 20.0d               | 29-Jan-26        | 25-Feb-26         | 25-Nov-25 | 22-Dec-25 |              |               | 20.0d              |
| ■ 20625     | Review Local/Consultant Field Surveys   | 40.0d               | 26-Feb-26        | 22-Apr-26         | 23-Dec-25 | 16-Feb-26 |              |               | 40.0d              |
| 📁 9.3       | Environmental Site Assessment (ESA) Phase I   |                     |                  |                   |           |           |              |               |                    |
| ■ 27821     | Environmental Site Assessment (ESA) Phase I Report Preparation Summary                              | 103.0d              | 12-Feb-25        | 04-Jul-25         | 09-Dec-24 | 30-Apr-25 |              |               | 103.0d             |
| ◆ 27827     | Receive Layout for ESA Phase I  | 0.0d                | 12-Feb-25        | 12-Feb-25         | 09-Dec-24 | 09-Dec-24 |              |               | 0.0d               |
| ■ 27832     | ESA Phase I Report Preparation  | 60.0d               | 12-Feb-25        | 06-May-25         | 09-Dec-24 | 28-Feb-25 |              |               | 60.0d              |
| ■ 27834     | OMAT Review of Draft ESA Phase I Report   | 43.0d               | 07-May-25        | 04-Jul-25         | 03-Mar-25 | 30-Apr-25 |              |               | 43.0d              |
| 📁 2.2       | Procurement for Preliminary Design or other task order (if needed)                                  |                     |                  |                   |           |           |              |               |                    |
| ■ 33212     | Prepare Procurement Requisition Form  | 60.0d               | 15-Jan-25        | 08-Apr-25         | 11-Nov-24 | 31-Jan-25 |              |               | 60.0d              |
| ◆ 33217     | Procurement Requisition Form Submitted by PM  | 0.0d                | 09-Apr-25        | 09-Apr-25         | 03-Feb-25 | 03-Feb-25 |              |               | 0.0d               |
| ■ 33222     | Consultant Acquisition (request through notification)   | 180.0d              | 09-Apr-25        | 16-Dec-25         | 03-Feb-25 | 10-Oct-25 |              |               | 180.0d             |
| ◆ 33229     | Notice to Proceed (NTP) for Consultant Contract   | 0.0d                | 16-Dec-25        | 16-Dec-25         | 10-Oct-25 | 10-Oct-25 |              |               | 0.0d               |
| ■ 33232     | Consultant Kick-Off Meeting   | 10.0d               | 17-Dec-25        | 30-Dec-25         | 13-Oct-25 | 24-Oct-25 |              |               | 10.0d              |
| 📁 12.21     | Preliminary Roadway Plans (Designer Activities)   |                     |                  |                   |           |           |              |               |                    |
| ■ 21311     | Preliminary Roadway Plans LOE (Designer Activities)   | 185.0d              | 23-Apr-26        | 06-Jan-27         | 17-Feb-26 | 02-Nov-26 |              |               | 185.0d             |
| 📁 PREL_PH_1 | Preliminary Plans Phase 1 -- Prior to A3M   |                     |                  |                   |           |           |              |               |                    |
| ◆ 21317     | Start Preliminary Roadway Plans   | 0.0d                | 23-Apr-26        | 23-Apr-26         | 17-Feb-26 | 17-Feb-26 |              |               | 0.0d               |
| ■ 21344     | Geometric Design  | 40.0d               | 23-Apr-26        | 17-Jun-26         | 17-Feb-26 | 13-Apr-26 |              |               | 40.0d              |
| 📁 PREL_PH_2 | Preliminary Plans Phase 2 -- Post-A3M and Prior to Submit Preliminary Plans                         |                     |                  |                   |           |           |              |               |                    |
| ◆ 20937     | Conduct Avoidance and Minimization Measures Meeting (A3M)   | 0.0d                | 18-Jun-26        | 18-Jun-26         | 14-Apr-26 | 14-Apr-26 |              |               | 0.0d               |
| ◆ 21347     | First Submission Utilities Plan to PM   | 0.0d                | 23-Jul-26        | 23-Jul-26         | 19-May-26 | 19-May-26 |              |               | 0.0d               |
| ■ 21362     | Conduct QA of Preliminary Geometry  | 8.0d                | 18-Jun-26        | 29-Jun-26         | 14-Apr-26 | 23-Apr-26 |              |               | 8.0d               |
| ■ 21382     | Develop Roadway Drainage Design   | 5.0d                | 30-Jun-26        | 06-Jul-26         | 24-Apr-26 | 30-Apr-26 |              |               | 5.0d               |
| ◆ 21397     | Submit Preliminary Plans to GDOT Offices for Bridge OES Tech Studies and Utilities etc (with steps) | 0.0d                | 23-Jul-26        | 23-Jul-26         | 19-May-26 | 19-May-26 |              |               | 0.0d               |
| 📁 PREL_PH_3 | Preliminary Plans Phase 3 -- Prepare for PFPR   |                     |                  |                   |           |           |              |               |                    |
| ■ 21372     | Develop Preliminary Signal, Signing & Marking Plans   | 15.0d               | 01-Oct-26        | 21-Oct-26         | 28-Jul-26 | 17-Aug-26 |              |               | 15.0d              |
| ■ 21534     | Develop Staging Plans and Cross Sections  | 25.0d               | 23-Jul-26        | 26-Aug-26         | 19-May-26 | 22-Jun-26 |              |               | 25.0d              |

| ID/Code     | Name  | BL Project Duration | BL Project Start | BL Project Finish | Start     | Finish    | Actual Start | Actual Finish | Remaining Duration |
|-------------|---|---------------------|------------------|-------------------|-----------|-----------|--------------|---------------|--------------------|
| ■ 21542     | Plot Existing Utility Locations   | 5.0d                | 26-Nov-26        | 02-Dec-26         | 22-Sep-26 | 28-Sep-26 |              |               | 5.0d               |
| ■ 21553     | Conduct Constructability Review (with steps)  | 20.0d               | 27-Aug-26        | 23-Sep-26         | 23-Jun-26 | 20-Jul-26 |              |               | 20.0d              |
| ■ 21562     | Develop Erosion Control Plans   | 10.0d               | 24-Sep-26        | 07-Oct-26         | 21-Jul-26 | 03-Aug-26 |              |               | 10.0d              |
| ■ 21572     | Place ROW and Easement Requirements   | 10.0d               | 08-Oct-26        | 21-Oct-26         | 04-Aug-26 | 17-Aug-26 |              |               | 10.0d              |
| ■ 21592     | Develop/Update Construction Cost Estimate   | 10.0d               | 22-Oct-26        | 04-Nov-26         | 18-Aug-26 | 31-Aug-26 |              |               | 10.0d              |
| ■ 21713     | Designer QA Review of Preliminary Roadway Plans (with steps)  | 15.0d               | 03-Dec-26        | 23-Dec-26         | 29-Sep-26 | 19-Oct-26 |              |               | 15.0d              |
| ◆ 21717     | Submit Preliminary Plans to PM for PFPR   | 0.0d                | 06-Jan-27        | 06-Jan-27         | 02-Nov-26 | 02-Nov-26 |              |               | 0.0d               |
| ■ 24500     | PM Reviews PFPR Package   | 5.0d                | 07-Jan-27        | 13-Jan-27         | 03-Nov-26 | 09-Nov-26 |              |               | 5.0d               |
| ◆ 25000     | Preliminary Plans Complete  | 0.0d                | 13-Jan-27        | 13-Jan-27         | 09-Nov-26 | 09-Nov-26 |              |               | 0.0d               |
| ■ PREL_PH_4 | Preliminary Plans Phase 4 -- During and Post PFPR   |                     |                  |                   |           |           |              |               |                    |
| ■ 41313     | Implementation of ROW Footprint Comments (with steps)   | 20.0d               | 09-Apr-27        | 06-May-27         | 03-Feb-27 | 02-Mar-27 |              |               | 20.0d              |
| ■ 1G        | Final Design  |                     |                  |                   |           |           |              |               |                    |
| ■ 20.6      | ROW Acquisition (if needed)   |                     |                  |                   |           |           |              |               |                    |
| ■ 70000     | ROW Acquisition Summary   | 181.0d              | 06-Sep-27        | 16-May-28         | 01-Jul-27 | 10-Mar-28 |              |               | 181.0d             |
| ◆ 70400     | ROW Authorization   | 0.0d                | 06-Sep-27        | 06-Sep-27         | 01-Jul-27 | 01-Jul-27 |              |               | 0.0d               |
| ■ 73000     | ROW Negotiations and Acquisition Work   | 181.0d              | 07-Sep-27        | 16-May-28         | 02-Jul-27 | 10-Mar-28 |              |               | 181.0d             |
| ■ 20.7      | BFI and Final Bridge Design (if needed)   |                     |                  |                   |           |           |              |               |                    |
| ■ 82400     | Final Bridge Design LOE   | 120.0d              | 17-Sep-27        | 02-Mar-28         | 14-Jul-27 | 28-Dec-27 |              |               | 120.0d             |
| ■ 14.2.5    | BFI (Bridge Foundation Investigation)   |                     |                  |                   |           |           |              |               |                    |
| ■ 80700     | BFI Report LOE  | 180.0d              | 16-Apr-27        | 23-Dec-27         | 10-Feb-27 | 19-Oct-27 |              |               | 180.0d             |
| ■ 14.1.5    | BFI Scoping and Procurement (if needed)   |                     |                  |                   |           |           |              |               |                    |
| ■ 80792     | Scoping for BFI   | 60.0d               | 22-Jan-27        | 15-Apr-27         | 18-Nov-26 | 09-Feb-27 |              |               | 60.0d              |
| ◆ 80800     | Request BFI (Date Request Accepted)   | 0.0d                | 16-Apr-27        | 16-Apr-27         | 10-Feb-27 | 10-Feb-27 |              |               | 0.0d               |
| ■ 81150     | Procurement for BFI (if needed)   | 60.0d               | 16-Apr-27        | 08-Jul-27         | 10-Feb-27 | 04-May-27 |              |               | 60.0d              |
| ■ 14.1.9    | BFI Report Prep   |                     |                  |                   |           |           |              |               |                    |
| ■ 81200     | BFI Report Preparation  | 80.0d               | 09-Jul-27        | 28-Oct-27         | 05-May-27 | 24-Aug-27 |              |               | 80.0d              |
| ■ 14.2.9    | BFI Report Review and Letters   |                     |                  |                   |           |           |              |               |                    |
| ◆ 81229     | OMAT Receive Local/Consultant BFI (v1) OR Submits Foundation Rec. Letter (if in-house)                  | 0.0d                | 28-Oct-27        | 28-Oct-27         | 24-Aug-27 | 24-Aug-27 |              |               | 0.0d               |
| ◆ 81239     | OMAT Receive Local/Consultant BFI (v2) OR Submit Load Letter (if in-house)                              | 0.0d                | 25-Nov-27        | 25-Nov-27         | 21-Sep-27 | 21-Sep-27 |              |               | 0.0d               |
| ◆ 81249     | BFI Report Accepted/Completed   | 0.0d                | 23-Dec-27        | 23-Dec-27         | 19-Oct-27 | 19-Oct-27 |              |               | 0.0d               |
| ■ 20.3.2.2  | Bridge Constructability Review  |                     |                  |                   |           |           |              |               |                    |
| ■ 82332     | Request/Receive Bridge Constructability Review (over stream)  | 20.0d               | 04-Feb-28        | 02-Mar-28         | 01-Dec-27 | 28-Dec-27 |              |               | 20.0d              |
| ■ 20.3.2.1  | Final Bridge Plan Reviews (Bridge Office Activities)  |                     |                  |                   |           |           |              |               |                    |
| ■ 82451     | Final Bridge Plan Review Summary  | 40.0d               | 06-Jan-28        | 02-Mar-28         | 02-Nov-27 | 28-Dec-27 |              |               | 40.0d              |
| ◆ 82459     | Receive Final Bridge Plans for Bridge Office Review (40 days prior to completion)                       | 0.0d                | 06-Jan-28        | 06-Jan-28         | 02-Nov-27 | 02-Nov-27 |              |               | 0.0d               |
| ◆ 82479     | Send Markup Plans to Designer for Correction  | 0.0d                | 17-Feb-28        | 17-Feb-28         | 14-Dec-27 | 14-Dec-27 |              |               | 0.0d               |
| ◆ 82499     | Final Bridge Plans Accepted/Approved  | 0.0d                | 02-Mar-28        | 02-Mar-28         | 28-Dec-27 | 28-Dec-27 |              |               | 0.0d               |
| ■ 20.3.3    | Final Bridge Design (Design Activities)   |                     |                  |                   |           |           |              |               |                    |
| ■ 81142     | Final Bridge Plans (Sub-Super-Structures, Load, etc) (final design start to receipt of BFI or founda... | 30.0d               | 17-Sep-27        | 28-Oct-27         | 14-Jul-27 | 24-Aug-27 |              |               | 30.0d              |
| ■ 81152     | Final Bridge Plans coordination with BFI (Receipt of draft BFI or Foundation Letter to BFI complete)    | 40.0d               | 29-Oct-27        | 23-Dec-27         | 25-Aug-27 | 19-Oct-27 |              |               | 40.0d              |
| ■ 81162     | Final Bridge Plans QA Review (BFI complete to submit plans for review)                                  | 10.0d               | 24-Dec-27        | 06-Jan-28         | 20-Oct-27 | 02-Nov-27 |              |               | 10.0d              |
| ■ FBP_OPD   | PM Submit or Verify Completion of Final Bridge Plans (OPD Activities)                                   |                     |                  |                   |           |           |              |               |                    |
| ◆ 82227     | PM submits or verifies that final bridge plans have been submitted for Bridge Office Review             | 0.0d                | 07-Jan-28        | 07-Jan-28         | 03-Nov-27 | 03-Nov-27 |              |               | 0.0d               |
| ◆ 82229     | PM submits or verifies that Final Bridge Plan Response has been Submitted for Front Office Revi...      | 0.0d                | 24-Feb-28        | 24-Feb-28         | 21-Dec-27 | 21-Dec-27 |              |               | 0.0d               |
| ■ 20.9      | Final Design Phase  |                     |                  |                   |           |           |              |               |                    |
| ■ 81300     | Final Design Phase Summary  | 256.0d              | 23-Jul-27        | 14-Jul-28         | 19-May-27 | 10-May-28 |              |               | 256.0d             |
| ■ 81312     | Complete/Submit Environmental Change Form   | 10.0d               | 13-Mar-28        | 24-Mar-28         | 06-Jan-28 | 19-Jan-28 |              |               | 10.0d              |
| ◆ 81397     | Submit Lockdown Plans to Environmental for Permit Applications  | 0.0d                | 13-Mar-28        | 13-Mar-28         | 06-Jan-28 | 06-Jan-28 |              |               | 0.0d               |

| ID/Code   | Name   | BL Project Duration | BL Project Start | BL Project Finish | Start     | Finish    | Actual Start | Actual Finish | Remaining Duration |
|-----------|--|---------------------|------------------|-------------------|-----------|-----------|--------------|---------------|--------------------|
| ■ 82000   | Request/Receive Utilities Second Submission                                  | 90.0d               | 03-Sep-27        | 06-Jan-28         | 30-Jun-27 | 02-Nov-27 |              |               | 90.0d              |
| ■ 82500   | Wall Plans Preparation   | 40.0d               | 15-Sep-27        | 09-Nov-27         | 12-Jul-27 | 03-Sep-27 |              |               | 40.0d              |
| ■ 86500   | PM Reviews FFPR Package  | 5.0d                | 03-Mar-28        | 09-Mar-28         | 29-Dec-27 | 04-Jan-28 |              |               | 5.0d               |
| ◆ 87000   | Final Construction Plans Complete  | 0.0d                | 09-Mar-28        | 09-Mar-28         | 04-Jan-28 | 04-Jan-28 |              |               | 0.0d               |
| ■ 20.2    | Final Roadway Plans (Designer Activities)                                    |                     |                  |                   |           |           |              |               |                    |
| ■ 81311   | Final Roadway Plans LOE (Designer Activities)                                | 160.0d              | 23-Jul-27        | 02-Mar-28         | 19-May-27 | 28-Dec-27 |              |               | 160.0d             |
| ◆ 81317   | Start Final Roadway Plans  | 0.0d                | 23-Jul-27        | 23-Jul-27         | 19-May-27 | 19-May-27 |              |               | 0.0d               |
| ■ 81354   | Final Geometry   | 30.0d               | 23-Jul-27        | 02-Sep-27         | 19-May-27 | 29-Jun-27 |              |               | 30.0d              |
| ■ 81372   | Develop Final Signing & Marking Plans  | 10.0d               | 23-Jul-27        | 05-Aug-27         | 19-May-27 | 01-Jun-27 |              |               | 10.0d              |
| ■ 81382   | Develop Final Drainage Design  | 10.0d               | 03-Sep-27        | 16-Sep-27         | 30-Jun-27 | 13-Jul-27 |              |               | 10.0d              |
| ◆ 81517   | Submit Second Submission Utility Plans to PM                                 | 0.0d                | 03-Sep-27        | 03-Sep-27         | 30-Jun-27 | 30-Jun-27 |              |               | 0.0d               |
| ■ 81522   | Develop Final Staging Plans  | 10.0d               | 17-Sep-27        | 30-Sep-27         | 14-Jul-27 | 27-Jul-27 |              |               | 10.0d              |
| ■ 81532   | Develop Final Staging Cross Sections   | 10.0d               | 01-Oct-27        | 14-Oct-27         | 28-Jul-27 | 10-Aug-27 |              |               | 10.0d              |
| ■ 81562   | Develop Final Erosion Control Plans  | 30.0d               | 15-Oct-27        | 25-Nov-27         | 11-Aug-27 | 21-Sep-27 |              |               | 30.0d              |
| ■ 81592   | Develop Final Construction Cost Estimate (with steps)                        | 15.0d               | 14-Jan-28        | 03-Feb-28         | 10-Nov-27 | 30-Nov-27 |              |               | 15.0d              |
| ■ 81713   | QA Review of Final Roadway Plans (with steps)                                | 20.0d               | 04-Feb-28        | 02-Mar-28         | 01-Dec-27 | 28-Dec-27 |              |               | 20.0d              |
| ◆ 81717   | Submit FFPR Plans to PM for FFPR   | 0.0d                | 02-Mar-28        | 02-Mar-28         | 28-Dec-27 | 28-Dec-27 |              |               | 0.0d               |
| ■ 81772   | Develop Final Signalization Plans  | 5.0d                | 23-Jul-27        | 29-Jul-27         | 19-May-27 | 25-May-27 |              |               | 5.0d               |
| ■ 81782   | Develop Special Provisions   | 5.0d                | 26-Nov-27        | 02-Dec-27         | 22-Sep-27 | 28-Sep-27 |              |               | 5.0d               |
| ■ 81792   | Receive Utility Relocations and Plot Utilities                               | 5.0d                | 07-Jan-28        | 13-Jan-28         | 03-Nov-27 | 09-Nov-27 |              |               | 5.0d               |
| ■ 91312   | Implementation of FFPR Comments  | 40.0d               | 22-May-28        | 14-Jul-28         | 16-Mar-28 | 10-May-28 |              |               | 40.0d              |
| ■ 2.3     | Procurement for Final Design or Task Order (if needed)                       |                     |                  |                   |           |           |              |               |                    |
| ■ 33312   | Prepare Procurement Requisition Form   | 60.0d               | 07-Aug-26        | 29-Oct-26         | 03-Jun-26 | 25-Aug-26 |              |               | 60.0d              |
| ◆ 33317   | Submit Procurement Requisition (RTS)   | 0.0d                | 30-Oct-26        | 30-Oct-26         | 26-Aug-26 | 26-Aug-26 |              |               | 0.0d               |
| ■ 33322   | Consultant Acquisition (request through notification)                        | 180.0d              | 30-Oct-26        | 08-Jul-27         | 26-Aug-26 | 04-May-27 |              |               | 180.0d             |
| ◆ 33329   | Notice to Proceed (NTP) for Consultant Contract                              | 0.0d                | 08-Jul-27        | 08-Jul-27         | 04-May-27 | 04-May-27 |              |               | 0.0d               |
| ■ 33332   | Consultant Kick-Off Meeting  | 10.0d               | 09-Jul-27        | 22-Jul-27         | 05-May-27 | 18-May-27 |              |               | 10.0d              |
| ■ 1J      | Prepare for Let  |                     |                  |                   |           |           |              |               |                    |
| ■ 20.4    | FFPR   |                     |                  |                   |           |           |              |               |                    |
| ◆ 89500   | PM Request FFPR  | 0.0d                | 17-Mar-28        | 17-Mar-28         | 12-Jan-28 | 12-Jan-28 |              |               | 0.0d               |
| ■ 90000   | FFPR Summary   | 46.0d               | 17-Mar-28        | 19-May-28         | 12-Jan-28 | 15-Mar-28 |              |               | 46.0d              |
| ■ 90100   | FFPR Request (ES)  | 20.0d               | 17-Mar-28        | 13-Apr-28         | 12-Jan-28 | 08-Feb-28 |              |               | 20.0d              |
| ■ 90200   | FFPR Inspection  | 1.0d                | 14-Apr-28        | 14-Apr-28         | 09-Feb-28 | 09-Feb-28 |              |               | 1.0d               |
| ■ 90300   | FFPR Report Preparation  | 10.0d               | 17-Apr-28        | 28-Apr-28         | 10-Feb-28 | 23-Feb-28 |              |               | 10.0d              |
| ■ 90350   | FFPR Report Approval and Distribution  | 0.0d                | 01-May-28        | 01-May-28         | 24-Feb-28 | 24-Feb-28 |              |               | 0.0d               |
| ■ 90375   | PM Submits FFPR Responses to ES  | 10.0d               | 01-May-28        | 12-May-28         | 24-Feb-28 | 08-Mar-28 |              |               | 10.0d              |
| ■ 90400   | Verify FFPR Responses (ES)   | 5.0d                | 15-May-28        | 19-May-28         | 09-Mar-28 | 15-Mar-28 |              |               | 5.0d               |
| ◆ 90450   | PM Distributes FFPR Responses  | 0.0d                | 19-May-28        | 19-May-28         | 15-Mar-28 | 15-Mar-28 |              |               | 0.0d               |
| ■ 16.14   | Permits  |                     |                  |                   |           |           |              |               |                    |
| ■ 88222   | OES Receives and Reviews Plans for Permit Applications                       | 10.0d               | 13-Mar-28        | 24-Mar-28         | 06-Jan-28 | 19-Jan-28 |              |               | 10.0d              |
| ■ 88231   | 404 and Buffer Variance (BV) Permits LOE                                     | 85.0d               | 27-Mar-28        | 21-Jul-28         | 20-Jan-28 | 17-May-28 |              |               | 85.0d              |
| ■ 16.14.1 | 404 Permit   |                     |                  |                   |           |           |              |               |                    |
| ■ 88233   | Complete 404 Permit (with steps) 65d if Nationwide 100d if Individual Permit | 65.0d               | 27-Mar-28        | 23-Jun-28         | 20-Jan-28 | 19-Apr-28 |              |               | 65.0d              |
| ■ 16.14.2 | Vegetative Buffer Variance (BV)  |                     |                  |                   |           |           |              |               |                    |
| ■ 88253   | Prepare Buffer Variance (with steps)   | 85.0d               | 27-Mar-28        | 21-Jul-28         | 20-Jan-28 | 17-May-28 |              |               | 85.0d              |
| ■ 21.5    | Certifications   |                     |                  |                   |           |           |              |               |                    |
| ■ 95400   | G.O. ROW Certification   | 4.0d                | 25-Jul-28        | 28-Jul-28         | 19-May-28 | 24-May-28 |              |               | 4.0d               |
| ■ 16.15   | Environmental Certification for CST Authorization                            |                     |                  |                   |           |           |              |               |                    |

| ID/Code   | Name   | BL Project Duration | BL Project Start | BL Project Finish | Start     | Finish    | Actual Start | Actual Finish | Remaining Duration |
|-----------|--|---------------------|------------------|-------------------|-----------|-----------|--------------|---------------|--------------------|
| ■ 18712   | Receive Plans & Change Form (if needed); Circulate to Environmental Team | 20.0d               | 27-Mar-28        | 21-Apr-28         | 20-Jan-28 | 16-Feb-28 |              |               | 20.0d              |
| ■ 95200   | Environmental Certification for Let Complete                             | 10.0d               | 17-Jul-28        | 28-Jul-28         | 11-May-28 | 24-May-28 |              |               | 10.0d              |
| ■ 16.15.1 | Update Environmental Studies for CST Authorization                       |                     |                  |                   |           |           |              |               |                    |
| ■ 18814   | Update Ecology Studies   | 20.0d               | 24-Apr-28        | 19-May-28         | 17-Feb-28 | 15-Mar-28 |              |               | 20.0d              |
| ■ 18854   | Update History Studies   | 20.0d               | 24-Apr-28        | 19-May-28         | 17-Feb-28 | 15-Mar-28 |              |               | 20.0d              |
| ■ 18864   | Update Archaeology Studies   | 20.0d               | 24-Apr-28        | 19-May-28         | 17-Feb-28 | 15-Mar-28 |              |               | 20.0d              |
| ■ 18884   | Update Noise Assessments and Public Outreach (with steps)                | 20.0d               | 24-Apr-28        | 19-May-28         | 17-Feb-28 | 15-Mar-28 |              |               | 20.0d              |
| ■ 18894   | Update Air Quality Analysis  | 20.0d               | 24-Apr-28        | 19-May-28         | 17-Feb-28 | 15-Mar-28 |              |               | 20.0d              |
| ■ 16.15.2 | Environmental Reevaluation (delete if state funded)                      |                     |                  |                   |           |           |              |               |                    |
| ■ 18723   | Complete Environmental Reevaluation for CST Authorization (with steps)   | 20.0d               | 22-May-28        | 16-Jun-28         | 16-Mar-28 | 12-Apr-28 |              |               | 20.0d              |
| ◆ 18727   | Submit Environmental Reevaluation to FHWA                                | 0.0d                | 19-Jun-28        | 19-Jun-28         | 13-Apr-28 | 13-Apr-28 |              |               | 0.0d               |
| ■ 18732   | FHWA Approval of Environmental Reevaluation                              | 20.0d               | 19-Jun-28        | 14-Jul-28         | 13-Apr-28 | 10-May-28 |              |               | 20.0d              |
| ■ 21.05   | Utility Certification  |                     |                  |                   |           |           |              |               |                    |
| ◆ 95259   | District Submits Recommendation and Certification Package                | 0.0d                | 14-Jul-28        | 14-Jul-28         | 10-May-28 | 10-May-28 |              |               | 0.0d               |
| ■ 95300   | Utility Agreements Preparation and Certification                         | 30.0d               | 19-Jun-28        | 28-Jul-28         | 13-Apr-28 | 24-May-28 |              |               | 30.0d              |
| ■ 24      | Final Submittals   |                     |                  |                   |           |           |              |               |                    |
| ◆ 90500   | Submit Corrected FFPR Plans  | 0.0d                | 09-Jun-28        | 09-Jun-28         | 05-Apr-28 | 05-Apr-28 |              |               | 0.0d               |
| ■ 95000   | Final Submittals Summary   | 90.0d               | 09-Jun-28        | 13-Oct-28         | 05-Apr-28 | 09-Aug-28 |              |               | 90.0d              |
| ◆ 95099   | Designer Submits Final Plans to PM for CBA Submission                    | 0.0d                | 31-Jul-28        | 31-Jul-28         | 25-May-28 | 25-May-28 |              |               | 0.0d               |
| ■ 95100   | Submit Final Plans   | 0.0d                | 07-Aug-28        | 07-Aug-28         | 01-Jun-28 | 01-Jun-28 |              |               | 0.0d               |
| ◆ 95500   | Construction Authorization   | 0.0d                | 25-Aug-28        | 25-Aug-28         | 21-Jun-28 | 21-Jun-28 |              |               | 0.0d               |
| ■ 95600   | Project Advertisement  | 15.0d               | 28-Aug-28        | 15-Sep-28         | 22-Jun-28 | 12-Jul-28 |              |               | 15.0d              |
| ◆ 95700   | Utilities Notice to Proceed  | 0.0d                | 15-Sep-28        | 15-Sep-28         | 12-Jul-28 | 12-Jul-28 |              |               | 0.0d               |
| ◆ 95800   | Let Contract   | 0.0d                | 13-Oct-28        | 13-Oct-28         | 09-Aug-28 | 09-Aug-28 |              |               | 0.0d               |

**STATE OF GEORGIA  
COUNTY OF NEWTON**

**AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF OXFORD TO AMEND  
“CHAPTER 2: ARTICLE II: SECTION 12-20 APPOINTMENT AND  
QUALIFICATIONS OF JUDGE” TO THE CODE OF ORDINANCES OF THE CITY OF  
OXFORD; TO REPEAL ALL CONFLICTING ORDINANCES; TO PROVIDE FOR  
SEVERABILITY, AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.**

---

**WHEREAS**, the City of Oxford, Georgia, hereinafter referred to as the (“City”) pursuant to O.C.G.A. Sec. 36-35-3 known as the “Home Rule for Municipalities”, is authorized to amend its Code of Ordinances, for which no opposing provision has been made by general law and which are not inconsistent with the Constitution or any charter provision applicable thereto; and

**WHEREAS**, the Georgia General Assembly passed, in the 2024 session, House Bill 456, effective July 1, 2024, and the Mayor and Council of the City of Oxford deem it in the best interest of the government, the residents of Oxford and the public to amend the term and circumstances for removal of the Municipal Judge of the Oxford Municipal Court, in concert with the requirements of HB 456; and

**WHEREAS**, to accomplish the above, the City desires to amend “CHAPTER 2: ARTICLE II: SECTION 12-20 APPOINTMENT AND QUALIFICATIONS OF JUDGE”, as follows:

**NOW THEREFORE**, be it ordained by the Mayor and Council of the City of Oxford that Chapter 3: Alcoholic Beverages, be added to the City of Oxford Code of Ordinances, as follows:

(Additions are in ***underlined bold italics***; deletions are ~~struck through~~)

## **Section 1.**

### **Sec. 12-20. Appointment and qualifications of judge.**

The Mayor and City Council is authorized to appoint a judge of the Municipal Court, *who shall serve a two-year term upon appointment.* Any person appointed as a judge shall possess such qualifications and shall receive such compensation as shall be fixed by the Mayor and City Council and ~~shall serve at the pleasure of the governing authority,~~ *upon appointment, shall serve until a successor is appointed, or if the judge is removed from office as provided in Code Section 36-32-2.1. Such term shall be memorialized in a written agreement between such individual and the City of Oxford.*

### **Section 2. Repeal of All Ordinances in Conflict**

All ordinances and resolutions or portions thereof in conflict with this ordinance are repealed to the extent of their conflict.

### **Section 3. Severability**

If any section, sentence, clause or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by a decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance, and such remainder shall remain in full force and effect.

### **Section 4. Effective Date**

Pursuant to Sec. 2-21 (9) (D), this Ordinance shall be in full force and effect five (5) days after its final passage.

First reading, this \_\_\_ day of \_\_\_\_\_, 2024.

Second reading and adoption, this \_\_\_ day of \_\_\_\_\_, 2025.

**CITY OF OXFORD**

\_\_\_\_\_  
**David S. Eady, Mayor**

\_\_\_\_\_  
**Erik Oliver, Mayor Pro Tem**

\_\_\_\_\_  
**George Holt, Councilmember**

\_\_\_\_\_  
**Laura McCanless, Councilmember**

\_\_\_\_\_  
**Mike Ready, Councilmember**

\_\_\_\_\_  
**Jeff Wearing, Council Member**

\_\_\_\_\_  
**James H. Windham, Councilmember**

**ATTEST:**

\_\_\_\_\_  
**Marcia Brooks, CMC, City Clerk**

{The Seal of the City of Oxford, Georgia}

**APPROVED AS TO FORM:**

\_\_\_\_\_  
**C. David Strickland, City Attorney**

House Bill 456 (AS PASSED HOUSE AND SENATE)

By: Representatives Gunter of the 8<sup>th</sup>, Lumsden of the 12<sup>th</sup>, Scoggins of the 14<sup>th</sup>, Silcox of the 53<sup>rd</sup>, and Collins of the 71<sup>st</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 1 of Chapter 32 of Title 36 of the Official Code of Georgia Annotated,  
2 relating to general provisions regarding municipal courts, so as to increase the term for  
3 municipal court judges from one year to two years unless otherwise provided for in a  
4 municipality's charter; to provide for removal of municipal court judges for breach of  
5 contract; to provide for an effective date and applicability; to provide for related matters; to  
6 repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 1 of Chapter 32 of Title 36 of the Official Code of Georgia Annotated, relating to  
10 general provisions regarding municipal courts, is amended by revising paragraph (1) of  
11 subsection (a) of Code Section 36-32-2, relating to appointment of judges, as follows:

12 "(a)(1) Notwithstanding any other provision of this chapter or any general or local Act,  
13 the governing authority of each municipal corporation within this state having a  
14 municipal court, as provided by the Act incorporating the municipal corporation or any  
15 amendments thereto, is authorized to appoint a judge of such court. Any individual  
16 appointed as a judge under this Code section shall possess such qualifications as set forth

17 in Code Section 36-32-1.1 and shall receive such compensation as shall be fixed by the  
18 governing authority of the municipal corporation. Notwithstanding the failure of the  
19 governing body of a municipal corporation to enter into a written agreement or enact an  
20 ordinance as provided for in this paragraph, any individual appointed as a judge under  
21 this Code section shall serve for a minimum term of ~~one year~~ two years from the date of  
22 appointment as reflected in the minutes of the municipal corporation, unless such  
23 municipal corporation's charter provides for a longer term, and until a successor is  
24 appointed or if the judge is removed from office as provided in Code Section 36-32-2.1.  
25 Such term shall be memorialized in a written agreement between such individual and the  
26 governing authority of the municipal corporation or in an ordinance or a charter. If such  
27 term is memorialized in a written agreement, such agreement shall not include any  
28 geographic limitation concerning a judge's eligibility to serve and shall not contain any  
29 provision that a judge serve in an at-will capacity."

30 **SECTION 2.**

31 Said article is further amended by revising subsection (b) of Code Section 36-32-2.1, relating  
32 to removal of judges, as follows:

33 "(b)(1) A judge may be removed during his or her term of office by a two-thirds' vote of  
34 the entire membership of the governing authority of the municipal corporation for:

35 (A) Willful misconduct in office;

36 (B) Willful and persistent failure to perform duties;

37 (C) Habitual intemperance;

38 (D) Conduct prejudicial to the administration of justice which brings the judicial office  
39 into disrepute; or

40 (E) Disability seriously interfering with the performance of duties, which is, or is likely  
41 to become, of a permanent character.

42 (2) A municipality may define in its charter further conduct that may lead to a judge's  
43 removal.

44 (3) Where a municipality has entered into a written agreement with an individual  
45 memorializing the terms and conditions of his or her appointment as judge, and the  
46 municipality alleged a breach of the agreement:

47 (A) Written notice of such breach shall be given to the judge;

48 (B) The judge shall have up to 30 days after receiving the notice to cure the alleged  
49 breach;

50 (C) Where a municipality seeks to remove a judge for breach of the agreement, such  
51 removal during a judge's term shall only occur in the event of a material breach; and

52 (D) Removal for a material breach may only be done subject to the provisions of  
53 subsection (c) of this Code section."

54 **SECTION 3.**

55 This Act shall become effective on July 1, 2024, and shall apply to written agreements  
56 entered into on or after such date.

57 **SECTION 4.**

58 All laws and parts of laws in conflict with this Act are repealed.



**CITY OF OXFORD  
POLICE DEPARTMENT**



**Mark A. Anglin  
Chief of Police**

**Memorandum**

November 13, 2024

To: Bill Andrew, City Manager

Ref: Police Officer Oath of Office

The department is currently seeking Excellence in Policing Certification through GMA, LGRMS, and the GA Chief's Association. Part of the certification is updating the Oxford Police policy manual. Many of the policies have been or are undergoing updates. During this process I have been seeking the advice of our City Attorney, David Strickland. After reviewing and updating each policy, I send it over to Mr. Strickland for his approval and advice. During the review of the Oath of Office, I felt that the current Oath of office was lacking and needed to be updated.

The Charter reads as follows:

**Sec. 2-51. Oaths.**

*All officers and employees required by Charter or some other provision of law to take an oath shall, before entering upon the discharge of their respective duties, take and subscribe to the following oath before an officer authorized by law to administer oaths:*

*"I do solemnly (swear) (affirm) that I will faithfully perform the duties of (Mayor) (councilmember) of this city and that I will support and defend the Charter thereof as well as the Constitution and laws of the State of Georgia and of the United States of America."*

*(Code 1997, § 3-104)*

*State law reference(s)—Oath of public officers, O.C.G.A. § 45-3-1 et seq.; official bonds, O.C.G.A. § 45-4-1 et seq.; bond of municipal officers holding public funds, O.C.G.A. § 45-8-3.*

**Sec. 16-20. Oath.**

*Prior to entering upon the duties of their respective offices, all officers of the Police Department shall take and subscribe to the oath prescribed by the City Council.*

I have attached the current Oath, and I am attaching the proposed new Oath *with added language to reflect that Officers, including myself, will faithfully observe all rules and regulations of the Oxford Police Department.* In my opinion, this change is necessary to reflect the professionalism the department is striving to achieve.

Respectively,

A handwritten signature in blue ink that reads "Mark A. Snyder". The signature is written in a cursive style with a large, stylized initial 'M'.

Chief of Police



**CITY OF OXFORD  
POLICE DEPARTMENT**



**Oxford Police Department**  
**OATH OF OFFICE**

I \_\_\_\_\_, do solemnly swear (or affirm) that I will faithfully enforce the Charter and Ordinances of the City of Oxford, the Laws and Constitution of the State of Georgia, Federal Laws, and the Constitution of the United States of America. That I will truly conduct myself as a Police Officer of the City of Oxford, without fear or favor, and will in all my actions function as I believe for the best interest of the City of Oxford, so help me God.

---

**Signature**

---

**Mark A. Anglin**  
**Chief of Police**

---

**Witness**

**Administered this day of 20??**

# OXFORD POLICE DEPARTMENT STANDARD OPERATING PROCEDURE

Subject: OATH OF OFFICE

Date of Issue:

Number of Pages: 2

Policy No. A020

Review Date:

Distribution: Departmental

Revision Date:

## I. Purpose

To establish a uniform oath of office for sworn personnel employed by the Oxford Police Department. All law enforcement officers will be required to take the following oath of office, prior to exercising any type of police powers.

## II. Oath of Office

I, \_\_\_\_\_, do solemnly swear or affirm that I will faithfully perform the duties of \_\_\_\_\_ of this city and that I will support and defend the Charter thereof as well as the Constitution and laws of the State of Georgia and of the United States of America as well as enforce the laws of the State of Georgia and ordinances of the City of Oxford. I will faithfully observe all the rules, orders and regulations of the Oxford Police Department.

I do further swear or affirm that I am not the holder of any unaccounted for public money due this state or any political subdivision or authority thereof; that I am not the holder of any office of trust under the government of the United States, or any other state or any foreign state which, by the laws of the State of Georgia, I am prohibited from holding; and that I am otherwise qualified to be a police officer according to the Constitution and the laws of Georgia.

I do further swear or affirm that, as a police officer, I will faithfully serve and protect, to the best of my ability, all citizens regardless of race, color, or creed.

I accept the Law Enforcement Code of Ethics as my standard of conduct while on and off duty and swear to faithfully abide by and defend the same, so help me God.

**III. Execution of the Oath of Office**

The Chief of Police or Mayor shall administer the oath of office, and each officer will agree to the oath orally. The oath of office shall be in printed form and spaces provided for the signatures of the officer and the Chief of Police or Mayor. The date the oath is administered shall also be affixed.

***This SOP supersedes any SOP previously issued.***

BY ORDER OF THE CHIEF OF POLICE:

*Mark A. Anglin*

Mark A. Anglin  
Chief of Police

UPDATED OATH



**Mr. Bill Andrew,  
City Manager  
City of Oxford,  
110 W. Clark Street  
Oxford, Georgia, 30054**

**RE: Attachment A  
City of Oxford- On Call Services – Task Order #8  
Scope of Services: Existing Traffic Control Signage Inventory and  
Recommendations**

November 13, 2024

Dear Mr. Andrew,

**AtkinsRéalis**  
1500 & 1600 RiverEdge  
Parkway, NW  
7th & 8th floor  
Atlanta, GA 30328

The City of Oxford has requested that AtkinsRéalis provide an inventory the existing traffic control signage within the city limits and provide recommendation on future traffic control signage improvements. AtkinsRéalis appreciates the opportunity to assist the City of Oxford for this important project. The following is our proposed scope of services.

### **Project Tasks**

#### **Task 1. Project Management**

AtkinsRéalis will:

- Provide project management to facilitate efficient project progress while maintaining ongoing, clear communication with the City of Oxford and City Manager.
- Services include organizing, managing, and coordinating the services required to perform the scope of work.
- Plan and facilitate a project kick-off meeting and site visit. At the conclusion of this meeting, AtkinsRéalis will develop a final project schedule.
- Conduct project management meetings to review project status, schedule, and budget and provide meeting notes at the conclusion of each meeting.

#### ***Deliverables:***

- *Kick-off Meeting agenda and notes*
- *Project management meetings/phone calls to discuss project progress and issues with agenda and action items*

[atkinsrealis.com](http://atkinsrealis.com)

- *Final project management schedule*
- *Monthly invoices and progress reports on task completion and budget status*
- *Agenda and notes for coordination meetings with stakeholders and partners*

**Task 2. Site Inventory and Analysis:**

AtkinsRéalis Design Team will:

- Attend three-four (3-4) day review of project area, gather signage information related to the existing signage locations.
- During site visit conduct visual assessment/photo site documentation of the existing signage locations. Document location of existing signage in relation to roadway.
- AtkinsRéalis will look at type, location, signage clutter, and missing signage that may be required.

***Deliverables:***

- Prepare inventory base maps (utilizing available surveys, mapping, aerial photography and/ or Google Street View.
- Document existing traffic signage data. This includes any existing traffic control and street signage within the city limits.

**Task 3. Preliminary Signage Plan**

The AtkinsRéalis team will prepare preliminary traffic control signage plan, illustrating the proposed signage and its location. The preliminary signage plan will show the signage location and design type. A detailed estimate of probable costs will be provided by the AtkinsRéalis team that will include signage items recommended for future construction.

***Deliverables:***

- *One proposed city-wide traffic control signage plan.*
- *An estimate of probable costs*
- *Meeting with the City Manager to discuss the proposed traffic control signage and cost.*

**Professional Fees for proposed Services:**

This task order will be performed for a lump sum (firm -fixed price) of \$20,000.00.

**Proposed Schedule:**

It is projected this task order will be completed within 2-3 months from execution of the task order from the City and Notice to Proceed.

**Assumptions/Exclusions:** Atkins has identified the following Assumptions and Exclusions for this project. Should the City request an additional service that has been excluded from the proposed scope of services, Atkins will prepare an Additional Task Order for the City review and approval.

**The following Assumptions and Exclusions to the proposed scope of work include:**

- The City will provide a manager with the authority to review the progress of the work, meeting(s), and make decisions and recommendations that may impact the project.
- The following services are not included in the scope of services:
  - As built survey of any kind including utilities
  - Traffic analysis studies, warrants or other traffic studies.
  - Right of Way Documents and/or Easement Plans
  - GDOT Agency approvals
  - Bidding and Construction Assistance

Service will be monthly. Additional services requested by the Client, not specifically identified in the above scope of services, will be invoiced separately in accordance with our standard hourly rate schedule. To provide the City of Oxford with these proposed services and for our Atkins accounting records, please provide a written Notice to Proceed.

We appreciate the opportunity to serve you and the City of Oxford, and we look forward to assisting the city in successfully completing the City Traffic Control Signage Effort. Should you have any questions or require additional information, please do not hesitate to contact me at 770.933.0280 or by email at [john.boudreau@atkinsglobal.com](mailto:john.boudreau@atkinsglobal.com).

Sincerely,

John Boudreau  
Director of Urban Design  
and Landscape Architecture



**TASK ORDER**

**ATKINSRÉALIS Project Number:** TBD

**Task Order Number:** TO-08

This Task Order is made part of and governed by the terms and provisions of the Master Services Agreement, dated the 5 day of May, 2022 ("Agreement"), by and between AtkinsRéalis ("ATKINSRÉALIS") and City of Oxford (the "Client"). All capitalized terms used but not otherwise defined herein shall have the meanings given to them in the Agreement.

**Scope of Services:** In performing its work under this Task Order, ATKINSRÉALIS shall perform its services to the standard of care of a reasonable professional that is performing the same or similar work, at the same time and locality and under the same or similar conditions faced by ATKINSRÉALIS. ATKINSRÉALIS agrees to perform the following scope of services in accordance with the Payment Basis set forth below.

Describe Scope of Services here

**Payment Basis:** Select the basis of payment for this Task Order:

|  |
|--|
| <input type="checkbox"/> <b>Time and Materials (T&amp;M)</b> |
| Total Labor: _____   |
| Total Materials: _____                                       |
| Total Ceiling "NTE" Amount: _____                            |

|   |
|---|
| <input type="checkbox"/> <b>Fixed Unit Rates/Prices</b> |
| Total "NTE" Amount: _____                               |

|  |
|--|
| <input type="checkbox"/> <b>Firm-Fixed Price (FFP)</b> |
| Total Task Order Amount: \$20,000.00                   |

|   |
|---|
| <input type="checkbox"/> <b>Labor-Hour (LH)</b> |
| Total Ceiling (NTE) Amount: _____               |

|  |
|--|
| <input type="checkbox"/> <b>Cost Plus Fixed Fee (CPFF)</b> |
| Total Estimated Costs: _____                               |
| Fixed Fee: _____   |
| Total Price: _____   |

|                                       |
|---------------------------------------|
| <input type="checkbox"/> <b>Other</b> |
| Describe basis of payment: _____      |

**APPROVAL/ACCEPTANCE**

Acceptance of the terms of this Task Order is acknowledged by the following signatures of the authorized representatives of the parties to the Agreement. This Task Order consists of this document and any supplemental pages attached and referenced hereto.

**IN WITNESS WHEREOF**, this Agreement is accepted on the date last written below, subject to the terms and conditions above stated and the provisions set forth herein.

**AtkinsRéalis:**

Name: \_\_\_\_\_  
 Title: R. Brian Bolick, PE- Vice President  
 Date: \_\_\_\_\_

Name: \_\_\_\_\_  
 Title: David S. Eady- Mayor  
 Date: \_\_\_\_\_

**RESOLUTION**

**A RESOLUTION AMENDING THE 2023 UPDATE OF THE ISSUE BASED  
CITY OF OXFORD COMPREHENSIVE PLAN.**

WHEREAS, the 1989 Georgia General Assembly enacted House Bill 215, the Georgia Planning Act, requiring all local governments to prepare a comprehensive plan in accordance with the Minimum Planning Standards and Procedures promulgated by the Georgia Department of Community Affairs; that the local government determines when a plan amendment is necessary to address changing circumstances that may have detracted from the usefulness of the plan as a guide to local decision-making; and

WHEREAS, the City of Oxford has determined a need to amend its comprehensive plan to revise policies regarding water system improvements, lot sizes, and a future CHIP grant application.

NOW THEREFORE, BE IT RESOLVED by the City of Oxford that the Comprehensive Plan amendments for the City of Oxford, Georgia dated 2023, as to include amendments in the following respect is hereby adopted, and furthermore, that the Northeast Georgia Regional Commission shall be notified of said adoption within seven (7) days of the adoption of this resolution:

**Section 1.**

Action Item “30– Implement water system improvements on Queen Anne St., Cindy/Coke St., West Watson St., Emory St., Stone St., and Williams St.”

**Section 2.**

“Town Neighborhood Character Area” should state the smallest allowable lot size is .34 acres rather than .25 acres for R-15 zoning.

**Section 3.**

Action Item “9-Create funding program to address blight by assisting with home remediation costs” is amended to include “and submit application for a Community Home Investment Program (CHIP) grant for owner-occupied rehabilitation.”

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
David Eady, Mayor  
City of Oxford

\_\_\_\_\_  
Witness

**STATE OF GEORGIA  
COUNTY OF NEWTON**

**RESOLUTION**

**ADOPTING FINANCIAL POLICIES, AND TO REPEAL, REVOKE AND SUPERSEDE  
ALL RESOLUTIONS OR ORDINANCES IN CONFLICT**

**WHEREAS**, the Mayor and Council of the City deem it in the best interest of the government and the residents of the City to promulgate certain Financial Policies and further refine other existing ones to guide the administration of the city's financial affairs; and

**WHEREAS**, the Mayor and Council of the City of Oxford have determined that the proper means of adopting such policies is by adopting the following Financial Policies; and

**NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF OXFORD**, be it ordained by the Mayor and Council of the City of Oxford that the following are adopted as the Financial Policies of the City effective five (5) days after final adoption.

**Section 2. Severability**

If any section, sentence, clause or phrase of this Resolution is for any reason held to be invalid or unconstitutional by a decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Resolution, and such remainder shall remain in full force and effect.

**Section 3. Effective Date**

This Resolution shall become effective immediately upon passage.

**SO RESOLVED** this 9<sup>th</sup> day of December 2024.

**CITY OF OXFORD**

**David S. Eady, Mayor**

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**James H. Windham, Council Member**

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**Erik Oliver, Council Member**

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**George R. Holt, Council Member**

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**Laura McCanless, Council Member**

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**Michael Ready, Council Member**

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**Jeff Wearing, Council Member**

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**ATTEST:**

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**Marcia Brooks, City Clerk**

**APPROVED AS TO FORM:**

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**C. David Strickland, City Attorney**

## **1. BUDGET - - Requirement of Annual Balanced Budget.**

The City shall operate under an annual balanced budget adopted by resolution and administered in accordance with Chapter 81, Title 36 of the O.C.G.A. A budget resolution is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations. The City also shall adopt and operate under a project-length balanced budget for each capital projects fund. The project-length balanced budget shall be adopted by resolution in the year that the project initially begins and shall appropriate total expenditures for the duration of the capital project.

## **2. Procedures for Adoption of Budget.**

1. By the date established by state law, in such manner and form as may be necessary, and consistent with the City's accounting system, the Mayor shall prepare a proposed budget for the City for the ensuing fiscal year.
2. The proposed budget shall be an estimate of the financial requirements of each department, by fund, for the budget year and shall be in such form and detail, with such supporting information and justifications, as may be prescribed by the Mayor and City Council.
3. No later than 60 days prior to the beginning of the fiscal year, the proposed budget shall be submitted to the Mayor and City Council for review prior to enactment of the Budget Resolution.
4. On the day that the budget is submitted to the Mayor and City Council, a copy of the budget shall be placed in a public location which is convenient to the residents of the City. A copy of the budget shall also be made available, upon request, to the news media.
5. At the time of submission of the budget to the Mayor and City Council, a statement advising the residents of the City of the availability of the budget shall be published in a newspaper of general circulation in the City. The notice shall be published during the week in which the proposed budget is submitted to the governing authority. The statement shall also advise residents that the public hearing will be held at which time any persons wishing to be heard on the budget may appear.
6. At least one week prior to adoption of the Budget Ordinance or Resolution, the Mayor and City Council shall conduct a public hearing, at which time any persons wishing to be heard on the budget may appear.
7. Nothing in this Section shall be deemed to preclude the conduct of further budget hearings if the Mayor and City Council deem such hearings necessary.

## **3. Form and Content of Budget.**

The budget shall be prefaced by a clear general summary of its contents and shall show in detail all estimated income, indicating the proposed property tax levy, and all proposed expenditures for the ensuing fiscal year. It shall be so arranged as to show comparative figures for actual and estimated income expenditures of the preceding fiscal year. Separate items shall be included for at least the following:

1. Administration, operation, and maintenance expenses of each department or office of the City, including a breakdown for salaries and wages for each such unit;
2. Interest and debt redemption charges;
3. Proposed capital expenditures, detailed by departments and offices when practicable;
4. Cash deficits of the preceding year;
5. Contingent expenses; and
6. Such reserves as may be deemed advisable by the City Council.

The total of proposed expenditures shall not exceed the total of anticipated revenue.

#### **4. Adoption.**

After the conclusion of the hearing and no later than June 30 of the fiscal year the Mayor and City Council shall adopt a Budget Resolution making appropriations for the fiscal year in such sums as the Mayor and City Council may deem sufficient, whether greater or less than the sums presented in the proposed budget.

#### **5. Budget Message.**

When introduced to the City Council for approval, the budget shall be accompanied by a budget message which shall explain the budget both in fiscal terms and in terms of the work programs. The budget message shall outline the proposed financial policies of the City for the ensuing fiscal year; describe the important features of the budget; indicate any major changes from the current year in financial policies, expenditures, and the revenues, together with the reasons for such change; summarize the City's debt position; and include such other material as will provide a complete synopsis of the financial condition of the City.

#### **6. Amendments.**

The City Council may amend the budget as it deems necessary during the fiscal year as follows:

1. Additions and subtractions from the original budget shall be equal so that the overall budget shall remain balanced as between revenues and expenditures; and
2. The amendment shall be by Resolution.

#### **7. Audit Required.**

1. Annual Audit. The Mayor and City Council shall provide for and cause to be made an annual audit of the financial affairs and transactions of all funds and activities of the City for each fiscal year.
2. Audit Performed Before Years End. At the option of the Mayor and City Council, an audit may be made at a lesser interval than one year.

## **8. Conduct of Audit.**

The audit of the City shall be conducted in accordance with generally accepted auditing standards. Each audit shall also contain a statement of any agreement or arrangement under which the City has assumed any actual or potential liability for the obligations of any governmental or private agency, authority, or instrumentality. Such statement shall include the purpose of the agreement or arrangement, shall identify the agency, authority, or instrumentality upon whose obligations the City is or may become liable, and shall state the amount of actual liability and the maximum amount of potential liability of the City under the agreement or arrangement.

## **9. Contents of Audit Reports.**

The audit report shall include the auditor's unqualified opinion upon the presentation of the financial position and the result of the operations of the governmental unit or office which is audited. If the auditor is unable to express an unqualified opinion, he shall so state and shall further detail the reasons for qualification or disclaimer of opinion.

## **10. Forwarding Audit to State Auditor.**

The annual audit report shall be completed, and a copy of the report forwarded to the state auditor within one hundred eighty (180) days after the close of the fiscal year. In addition to the audit report, the city shall forward to the state auditor, within 30 days after the audit report due date, written comments on the findings and recommendations in the report, including a plan for corrective action taken or planned and comments on the status of corrective action taken on prior findings. If corrective action is not necessary, the written comments should include a statement describing the reason it is not.

## **11. Public Inspection of Audit.**

A copy of the report and of any comments made by the state auditor shall be maintained as a public record for public inspection during regular working hours in the City Clerk's office.

## **12. Annual Report Submitted to the Department of Community Affairs.**

The City shall submit an annual report of local government finances to the state Department of Community Affairs. The report shall include the revenues, expenditures, assets, and debts of all funds and agencies of the City, and other such information requested by the department.

## **13. Capital Program.**

A five-year capital program shall be submitted to the City Council at the same time that the budget and budget message are introduced for approval. Such capital program shall include:

1. A clear general summary of its contents;

2. A list of all capital improvements which are proposed to be undertaken for the five fiscal years next ensuing, with appropriate supporting information as to the necessity for such improvements; and
3. Cost estimates, method of financing, and recommended time schedules for each such improvements.

The above information may be revised and extended each year with regard to capital improvements still pending or in the process of construction or acquisition.

#### **14. Transfer of Appropriations.**

During the fiscal year the City Council may, by Resolution, transfer part of or all of any unencumbered appropriation balance from one department, office, fund, to another. During the fiscal year, the City Manager may transfer part or all of any unencumbered appropriation balance among line items within the budget of each department. Neither the City Council nor the City Manager may reduce or transfer any appropriation for debt service.

#### **15. Emergency Appropriations.**

Notwithstanding any other provision of this policy, the City Council may make emergency appropriations after the adoption of a budget, for a purpose which was not foreseen at the time of the adoption thereof, or for which adequate provision was not made therein. Such an appropriation shall be made only to meet a public emergency as defined as a threat to life or property, or an unforeseen situation that curtails or greatly diminishes an essential service as determined by the Mayor and Council and shall be made only out of actual unappropriated revenues or surplus. If there is no surplus, then temporary borrowing in notes may be made, provided that any such borrowed amounts are included as an appropriation in the next succeeding year's budget.

#### **16. Lapse of Appropriations.**

Every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the next succeeding year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned.

#### **17. Uniform Chart of Accounts.**

The municipality shall adopt and use the Uniform Chart of Accounts developed by the state Department of Community Affairs.

## 18. PURCHASING POLICY - - Intent.

The purpose of this policy is to provide guidance for the procurement of goods and services in compliance with procurement provisions of the City and the State of Georgia. The goal of this policy is to establish, foster, and maintain the following principles:

1. To consider the best interest of the City in all transactions;
2. To purchase without prejudice, seeking to obtain the maximum value for each dollar expenditure with maximum quality standards;
3. To subscribe to and work for honesty and truth in buying.
4. **The City Shall follow all general procurement standards as mandated in 2 CFR 200.318-327.**

## 19. Vendors.

The City will make every effort to obtain high quality goods and services at the best possible price. All procurement procedures will be conducted in a fair and impartial manner with avoidance of any impropriety. All qualified vendors have access to City business. No bidder will be arbitrarily or capriciously excluded. It is the intent of the City that competition be sought to the greatest practical degree. The conditions of the contract shall be made clear in advance of the competition. Specifications shall reflect the needs of the City.

1. Solicitation of Vendors and Submission of Bids. When a purchase for a single good is expected to exceed \$10,000.00 competition is required to the extent that it exists. Each department must attempt to obtain a minimum of three written bids from different sources. If three sources are not possible, the seeker of the bid must attempt to obtain as many vendors as possible. The department head shall document the competitive bidding process with records of the vendor and bids received.
2. Interest of City Officials in Expenditure of Public Funds. No official of the City will be interested directly or indirectly in any transaction with, sale to, work for, or contract of the City or any department of government or service involving the expenditure of public funds in violation of the City's "Ethics Ordinance". The City shall not use a vendor who is a member of the immediate family of the Mayor or Council, City Attorney, department head, City Manager, or City Clerk. The City shall not use a vendor for services in an operating department who is a member of the immediate family of an employee of that operating department.
3. Request for Proposal. Whenever appropriate, a Request for Proposal (RFP) process will be used for procuring products and services. The RFP should specify the service, evaluation criteria, and terms and conditions required by the City. Large purchases (over \$100,000) shall be advertised in the legal organ and other venues as time and advertising funds allow.
4. Award of Bids. Bids are awarded to the lowest responsive and responsible bidder. A responsive bid is one that conforms in all material respects to the need of the City. Responsible means a bidder who has the capability to perform the requirements.
5. Local Bidder Preference. If all other relevant factors are met, each department is authorized to negotiate with and select a local vendor if the local vendor's bid is within ten percent

10% of the lowest offer. A business license from Newton County or one of its municipalities is required to qualify as a local vendor.

6. Equal Opportunity. The City will provide an equal opportunity for all businesses to participate in City contracts regardless of sex, race, color, religion, national origin, political affiliation, age, handicapped status, sexual orientation, sexual preference, or transgender status. The City will actively seek to ensure that minority owned and operated firms have the opportunity to participate in the purchasing process, including, bidding, negotiations and contract awards. The City will not knowingly conduct business with contractors that discriminate or permit discrimination against persons because of sex, race, religion, national origin, political affiliation, age, handicapped status, sexual orientation, sexual preference, or transgender status.
7. Ineligible Vendors. Any person, firm, or corporation who is in arrears to the City for taxes, or otherwise, is not qualified to bid on any purchase until their lien to the City has been cleared. No requisition will be approved for such vendors.
8. Contracts of other local governments. The City is authorized to use contracts and contract prices issued by other local governments when it is to the advantage of the City to do so.
9. State Contracts. The City is authorized to use state contracts in lieu of issuing bids to vendors or buying locally when it is to the economic advantage of the City or deemed appropriate by the Mayor and Council. The state contract price may be used to establish the maximum price for a good or service. Contracts negotiated and awarded by the Electric Cities of Georgia shall be considered state contracts within the context of this policy.
10. Back-up Policy and Emergency Purchases. The City will strive to decrease dependency on single-source vendors in order to achieve maximum efficiency in its purchases. When feasible, each department will have back-up vendors for each recurring or large purchase. In cases of emergency, a contract may be awarded without competitive bidding (i.e. by informal quotes). An emergency is defined as a threat to life or property, or an unforeseen situation that curtails or greatly diminishes an essential service as determined by the Mayor and Council. In the event of an emergency, the City Clerk shall be notified as soon as possible.

## **20. Purchase Order or Contractor Agreement.**

The following is the established City procedure for use of purchase orders or contractor agreements:

1. The item or service must be required for City use and sufficient funds available in the approved budget to cover the cost of the item or service;
2. Purchase orders or contractor proposals may be initiated by the City Manager, City Clerk, or a department head;
3. Contractor agreements are to be prepared by the City Clerk and forwarded to the authorized persons under the established guidelines of the approval procedure listed in the next section.
4. Following approval, the purchase order or contractor agreement will be forwarded to the vendor or contractor.
5. The department head receiving the goods or services is responsible for confirming that the purchase or work accurately reflects the goods or services ordered.

6. After confirmation that goods are accurately received, or contractors work is complete, invoices, purchase orders and packing slips, or contracts are submitted to the City Clerk for payment.
7. The City Clerk or his designee will prepare payment for all approved invoices or contracts.

### **21. Approval Procedure.**

1. Department heads and the City Manager shall have the authority to purchase individual goods or services costing \$500 (five hundred dollars) or less each as long as costs remain within the approved budget. The Department Head or the City Manager will determine if more than one quote is needed.
2. Two oral or written quotes are required for purchases over \$500 (five hundred dollars) and less than \$2,500 (two thousand five hundred dollars) each as long as cost remains within the approved budget and the purchase is approved by the City Manager.
3. Two written quotes are required for purchases over \$2,500 (two thousand five hundred dollars) and less than \$10,000 (ten thousand dollars) each as long as cost remains within the approved budget and the purchase is approved by the City Manager.
4. Three competitive written bids are required for purchases over \$10,000 (ten thousand dollars) and the purchase must be approved by the Mayor and City Council.

Exemptions: Routine operational expenses or prior approved expense items are exempt from this Section. The City Clerk shall monitor operational expenses and report to the Mayor and Council any and all invoices that may be considered to be in question. Routine operational expenses include: payroll, membership dues, employees retirement and health insurance, uniform expense, electric and water purchases, landfill tipping fees, natural gas, communication expenses, and long-term debt payments.

### **22. Issuance of Checks - When Countersigning Required.**

All checks issued on the City treasury shall be signed as follows:

1. Less than \$10,000: Any two of the following; the Mayor, Mayor Pro Tem, City Manager, City Clerk, or Deputy City Clerk shall have the authority to sign any check issued on the City treasury in a total amount of less than \$10,000 (ten thousand dollars) each as long as costs remain within the approved budget. Purchases for a single item or contract shall not be subdivided such that individual checks are less than \$10,000 though the total expended exceeds same; and,
2. Over \$10,000: Two signatures shall be required as follows; (a) the Mayor or Mayor Pro tem, and (b) City Manager or City Clerk or Deputy City Clerk together shall have the authority to sign any other check by countersignatures issued on the City treasury in a total amount of \$10,000.00 and excess so long as costs remain within the approved budget.

### **23. Petty Cash.**

Petty cash is used to make small cash disbursements for those purchases that must be made quickly and without prior notice on a contingency basis. Petty cash is incurred as an expense for each

department. The petty cash account must be replenished by the General Fund Cash Account and allocations made to the appropriate departments.

The following is the City's policy on petty cash distributions:

1. Under \$50.00. Cash is distributed at the department level with the City Clerk's or designee approval.
2. A receipt must be submitted for reimbursement.

#### **24. City credit card.**

1. The Mayor and Council shall authorize issuance of City credit cards. The credit card is to be used for City business only to purchase goods, services, or for specific expenditures incurred under approved conditions. The cardholder is the only person authorized use of the credit card. The City Clerk shall be responsible for the credit cards and shall issue the cards as necessary.
2. The credit card holder is responsible for documentation and safekeeping of the credit card during the employee's issuance. A receipt for each transaction must be obtained by the employee when a purchase is made using the City credit card. This receipt shall be dated and a description of the service or item purchased and account codes shall be written on every receipt. The receipts are to be given to the City Clerk when the credit card is returned for safekeeping.

#### **25. REVENUE POLICY - Characteristics.**

The City shall strive for the following characteristics in its revenue structure:

1. Equity. The City shall make every effort to maintain equity in its revenue system. The City shall seek to minimize subsidization between entities, funds, service, customer classes, and utilities.
2. Adequacy. The City shall require that a balance in the revenue system be achieved. The revenue structure shall have the characteristics of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.
3. Administration. The benefits of a revenue source shall exceed the cost of levying and collecting that revenue. The price of collection shall be reviewed periodically for effectiveness.
4. Diversification and Stability. The City shall maintain a diversified and stable revenue structure. The revenue mix shall combine elastic and inelastic revenue sources to minimize the effect of economic downturns.
5. Conservative Estimates. Revenues will be estimated realistically and prudently. Revenues of a volatile nature will be estimated conservatively. Conservative revenue estimates based on prior year collections may be used for revenue projections.
6. Aggressive Collection Policy. The City shall follow an aggressive policy of collection revenues. As a last resort, real property will be sold to satisfy non-payment of property taxes.

## **26. Issues.**

The following considerations and issues will guide the City in its revenue policies concerning specific sources of funds:

1. **Non-recurring Revenues.** One-time or non-recurring revenues shall not be used to finance current ongoing operations. Non-recurring revenues should be used only for non-recurring expenditures.
2. **Property Tax Revenues.** All real and business personal property located within the City shall be valued at forty percent (40%) of the fair market value for any given year based on the current appraisal supplied to the City by the county Board of Tax Assessors.
3. **User-based Fees and Service Charges.** For services associated with a user fee or charge, the direct and indirect costs of that service shall be offset by a fee where possible. There will be an annual review of fees and charges to ensure that the fees provide adequate coverage of cost. The Mayor and Council shall set schedules of fees and charges.
4. **Intergovernmental Revenues (Federal/State/Local).** These revenue sources will be expended only for the intended purpose of grant aid. Operational requirements set up as a result of a grant or aid could be discontinued once the term and conditions of the project have terminated.
5. **Revenue Monitoring.** Revenues received shall be compared to budgeted revenues. Significant variances will be investigated by the Mayor and Council or its designee.

## **27. DEBT POLICY - Policy Statement.**

The City recognizes that to maintain flexibility in responding to changing service priorities, revenue inflows, and cost structures, a debt management strategy is required. The City strives to balance service demands and the amount of debt incurred. The City realizes that failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that too much debt may have detrimental effects as well. The goal of the City's debt policy is to maintain a sound fiscal position and to protect the credit rating of the City. When the City utilizes debt financing, it will ensure the debt is financed soundly and conservatively.

## **28. Conditions for Using Debt.**

Debt financing of capital improvements and equipment will be done only when one or more of the following four conditions exist:

1. When non-continuous projects (those not requiring continuous annual appropriations) are desired;
2. When it can be determined that future users will receive a benefit from the improvement;
3. When it is necessary to provide basic services to residents and taxpayers;
4. When total debt, including that issued by overlapping government entities, does not constitute an unreasonable burden to residents and taxpayers.

## **29. Sound Financing of Debt.**

When the City utilizes debt financing, it will ensure that the debt is soundly financed by:

1. Taking a prudent and cautious stance toward debt, incurring debt only when necessary;
2. Conservatively projecting the revenue sources that will be used to pay the debt;
3. Insuring that the term of any long-term debt incurred by the City shall not exceed the expected useful life of the asset for which the debt is incurred and shall be limited to capital improvements only;
4. Determining that the benefits of the improvement exceed the costs, including interest costs;
5. Maintaining a debt service coverage ratio which ensures that combined debt service requirements will not exceed revenues pledged for the payment of debt;
6. Analyzing the impact of debt service on total annual fixed costs before bonded long-term debt is issued.

### **30. CAPITAL ASSETS POLICY - - Fixed Asset Criteria.**

A fixed asset is defined as a financial resource meeting all of the following criteria:

1. It is tangible in nature.
2. It has a useful life of greater than one year.
3. It is not a repair part or supply item.
4. It has a value equal to, or greater than, the capitalization threshold of five thousand dollars (\$5,000.00.)

### **31. General Policy.**

1. Each department head is responsible for the proper recording, acquisition, transfer, and disposal of all assets within his department. City property may not be acquired, transferred, or disposed of without providing proper documentation.
2. Recording of Fixed Assets. Unless otherwise approved by the City Clerk, all recordable fixed assets must be recorded within 30 calendar days after receipt and acceptance of the asset. Assets will be capitalized at acquisition cost, including expenses incurred in preparing the asset for use. Donated assets shall be recorded at fair market value as determined by the department head. The City will recognize acquisition costs based on individual unit prices. Assets should not be grouped. For equipment purchases, title is considered to pass at the date the equipment is received. Similarly, for donated assets, title is considered to pass when the asset is available for the agency's use and when the agency assumes responsibility for maintaining the asset. Constructed assets are transferred from the construction in progress account to the related building, improvements other than buildings, or equipment accounts when they become operational.
3. Acquisition of Fixed Assets. There are various methods by which assets can be acquired. The asset acquisition method determines the basis for valuing the asset. Fixed assets may be acquired in the following ways:
  - A. New purchases;
  - B. Donations;
  - C. Transfers from other City departments;

- D. City surplus;
  - E. Internal/external construction;
  - F. Lease purchases;
  - G. Trade-in.
  - H. Forfeiture or condemnation
4. Lease Purchases. Assets may be lease-purchased through installment purchases (an agreement in which title passes to the department) or through lease financing arrangements (an agreement in which title may or may not pass). Departments considering a lease purchase for greater than \$10,000.00 and other than from an established, City-approved contract, must have approval of the Mayor and Council.
  5. Transfer of Fixed Assets. An asset transfer between departments usually represents the sale of an item by one department to another and may be treated as a new purchase. A transfer between related departments under the same control (Police and Fire, for example) may, if desired, be treated as a transfer rather than a sale. That is, the asset is recorded under the new department with original acquired data and funding amount.
  6. Sale of Fixed Assets. Sale of fixed assets by the City must be to the highest, responsible bidder and must be conducted by sealed bid, by auction, or on-line bid service. The sale must be publicized in accordance with state laws.
  7. Disposal of Fixed Assets. When an asset is disposed of, its value is removed from the financial balances reported and from inventory reports; however, the asset record, including disposal information, remains on the master file for three years, in the City Clerk's Office, after which time it is purged from the system according to general accepted accounting principles. A disposal action is appropriate only when certain conditions occur resulting in an asset no longer being in the possession of the agency. Assets no longer in use, which remain in the possession of the department, are considered surplus property and not a disposal. Fixed assets may be disposed of in any one of six ways:
    - A. Sale or trade-in;
    - B. Abandonment/retirement;
    - C. Lost or stolen;
    - D. Transfer;
    - E. Cannibalization (taking parts and employing them for like uses within the department, such as is: often the practice in computer or vehicle maintenance);
    - F. Casualty loss.

Only when the asset is no longer in possession of the department, due to one of the six reasons listed above, is disposal action appropriate. Assets are "abandoned" or "retired" when there is no longer any use for them in the department; they are of no use to any other City department; or they cannot be repaired, transferred, cannibalized, sold, or traded-in. Stolen items must be reported to the Oxford Police Department and a police report filed. A copy of this report must accompany the disposal record. Casualty losses must be documented within 24 hours of loss and reported to the City Clerk immediately for follow-up with the City's insurance carrier. Cannibalized items are considered surplus and are disposed of by noting cannibalization on the disposal record. Departments will send documentation of items cannibalized to the City Clerk's Office, and all remaining costs and

accumulated depreciation will be removed from appropriate asset accounts in the general fixed asset fund. All assets no longer in the possession of the department, due to one of these six qualifying conditions and after submission of all appropriate documentation to the City Clerk's Office, will be removed from the master departmental asset file and considered disposed. Department management is responsible for reviewing disposal reports, evaluating causes and trends leading to disposals, and implementing procedures to more effectively manage and control disposals when the dispositions represent problems, inefficiencies, or the incurrence of unnecessary cost.

8. Physical Inventory. An annual physical inventory of all fixed assets will be performed each January by the department heads. A full report of the results of the inventory will be sent to the City Clerk.

### **32. INVESTMENT POLICY - - Scope.**

This investment policy applies to all funds under the City's control; excluding the City's pension funds, which are invested at the direction of the City Employees' Retirement System.

### **33. Objectives.**

The following investment objectives shall be met with this policy:

1. Safety. Preservation of principal shall always be the foremost objective in any investment transaction involving City funds. Those investing funds on the City's behalf must first ensure that capital losses are avoided by limiting credit and interest risk.
2. Liquidity. The second objective shall be the maintenance of sufficient liquidity within the investment portfolio. The City's investment portfolio shall be structured such that securities mature at the time when cash is needed to meet anticipated demands. Additionally, since all possible cash demands cannot be anticipated, the portfolio should maintain some securities with active secondary or resale markets.
3. Return on Investment. The third objective shall be the realization of competitive investment rates, relative to the risk being assumed. However, yield on the City's investment portfolio is of secondary importance compared to the safety and liquidity objectives described above.

### **34. Delegation of Authority.**

The overall management of the investment program is the responsibility of the Mayor and Council. Responsibility for the daily investment activities will be assigned to the City Clerk. Responsibilities to fulfill this authority include: opening accounts with banks, brokers, and dealers; arranging for the safekeeping of securities; and executing necessary documents. A system of internal controls over investments will be established and approved by the City's independent auditors. The controls are designed to prevent losses of public funds arising from fraud, error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent action by staff and City officials. No person may engage in an investment transaction except as provided for under the terms of the policy.

### **35. Authorized Investments.**

All investment activity is required to be in compliance with Chapter 83 of Title 36 of the Official Code of Georgia, which establishes guidelines for local government investment procedures. The City may invest funds subject to its control and jurisdiction in the following:

1. Certificates of Deposit (CD's) issued by banks insured by the Federal Deposit Insurance Corporation (FDIC). Deposits in excess of FDIC coverage must be collateralized by securities with a market value equal to at least one hundred ten percent (110%) of the deposit. Only those securities described in Georgia Code 50-17-59 can be pledged as collateral;
2. Certificates of Deposit of (CD's) issued by savings and loans associations issued by the Federal Savings and Loan Insurance Corporation (FSLIC). Deposits in excess of the FSLIC coverage must be collateralized by securities equal to at least one hundred ten percent (110%) of the deposit. Only those securities described in Georgia Code 50-17-59 can be pledged as collateral;
3. Obligations issued by the United States Government;
4. Obligations fully insured or guaranteed by the United States Government or a United States Government Agency;
5. Obligation of any corporation of the United States Government;
6. Obligation of the State of Georgia or of other states;
7. Obligation of other political subdivisions of the State of Georgia;
8. The local government investment pool of the State of Georgia managed by the State Department of Administrative Services, Fiscal Division;
9. Repurchase Agreements (REPO's) issued by commercial banks insured by the FDIC and collateralized by securities described in Georgia Code 50-17-59 with a market value equal to at least one hundred three percent (103%) of the Repurchase Agreements' maturity value;
10. Repurchase Agreements (REPS's) issued by primary dealers supervised by the Federal Reserve Bank of New York and collateralized by securities described in Georgia Code 50-17-59 with a market value of at least one hundred three percent (103%) of the repurchase agreements' maturity value; and
11. Prime Banker's Acceptances.

### **36. Prudence.**

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Under the "prudent person" standard, investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of their capital as well as the probable revenue to be gained. The City Clerk and all designees acting in accordance with 1) written procedures, 2) this investment policy, and 3) exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse development.

### **37. Diversification.**

The City agrees with the premise that diversification is an important component of portfolio security. Therefore, the City shall endeavor to maintain an adequate level of diversification among its investments. The City shall not be over invested in any one type of instrument or financial institution. This limitation shall not apply to the Local Government Investment pool or direct obligations of the United States Government.

### **38. Maturities.**

To achieve the aforementioned objective of adequate liquidity within City's portfolio, the City shall attempt to match investment maturities with anticipated cash flow requirements. Unless matched to a specific cash flow, the maximum maturity of any instrument in the City's portfolio may not exceed two years from the date of acquisition by the City. The maturity of non-negotiable time deposits may not exceed one year.

### **39. Ethics and Conflicts of Interest.**

Officers and employees involved in the investment process will refrain from personal business activity that would conflict with proper execution of the investment program, or which would impair their ability to make impartial investment decisions. Employees and investment official will disclose to the Mayor and Council any material financial interest in financial institutions that conduct business with the City, and they will further disclose any large personal financial/investment positions that would be related to the performance of the City's portfolio. Employees and investment officials will subordinate their personal investment transactions to those of the City-particularly with regard to the time of purchases and sales.

### **40. Relationships with Banks and Brokers.**

The City will select depositories through the City's banking services procurement process-including formal requests for proposals issued as needed. In selecting depositories, objective business criteria will be used. To the extent possible, preference will be given to depositories

located within the county. The creditworthiness of the institutions will be a fundamental consideration.

#### **41. Report on Deposits and Investments.**

The City Clerk, or his designees, will seek to achieve a market average rate of return on the City's portfolio. Given the special safety and liquidity needs of the City, the basis used to determine whether market yields are being achieved shall be the six month Treasury Bill.

#### **42. GRANT POLICY - - Scope.**

The purpose of this policy is to provide direction in the application, acceptance and administration of funds awarded through grants to the City from other local governments, the state or federal government, non-profit agencies, philanthropic organizations and the private sector.

#### **43. Application and Acceptance of Grants.**

1. The Mayor and Council must approve the application for and acceptance of any grants.
2. The City will assess the merits of a particular program as if it were funded with local tax dollars. No grant will be accepted that will incur management and reporting costs greater than the grant amount.

#### **44. Grant Administration.**

Each department must notify the City Clerk upon the approval of any grant. Prior to the receipt or expenditure of grant revenues, the City Clerk must be provided with the following information prior to receiving grant revenues or making purchases against the grant:

- A. Copy of grant application;
- B. Notification of grant award;
- C. Financial reporting and accounting requirements including separate account codes or bank accounts;
- D. Schedule of grant payments.

#### **45. IDENTITY THEFT PREVENTION PROGRAM POLICY - - Purpose.**

The purpose of this Article is to comply with 16 CFR § 681.2 in order to detect, prevent and mitigate identity theft by identifying and detecting identity theft red flags and by responding to such red flags in a manner that will prevent identity theft.

#### **46. Definitions.**

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

- a) *Covered account* means An account that a financial institution or creditor offers or maintains, primarily for personal, family, or household purposes, that involves or is designed to permit multiple payments or transactions, such as a credit card account, mortgage loan, automobile loan, margin account, cell phone account, utility account, checking account, or savings account; and Any other account that the financial institution or creditor offers or maintains for which there is a reasonably foreseeable risk to customers or to the safety and soundness of the financial institution or creditor from identity theft, including financial, operational, compliance, reputation, or litigation risks.
- b) *Credit* means the right granted by a creditor to a debtor to defer payment of debt or to incur debts and defer its payment or to purchase property or services and defer payment therefore.
- c) *Creditor* means any person who regularly extends, renews, or continues credit; any person who regularly arranges for the extension, renewal, or continuation of credit; or any assignee of an original creditor who participates in the decision to extend, renew, or continue credit and includes utility companies and telecommunications companies.
- d) *Customer* means a person that has a covered account with a creditor.
- e) *Identity theft* means a fraud committed or attempted using identifying information of another person without authority.
- f) *Person* means a natural person, a corporation, government or governmental subdivision or agency, trust, estate, partnership, cooperative, or association.
- g) *Personal Identifying Information* means a person's credit card account information, debit card information bank account information and drivers' license information and for a natural person includes their social security number, mother's birth name, and date of birth.
- h) *Red flag* means a pattern, practice, or specific activity that indicates the possible existence of identity theft.
- i) *Service provider* means a person that provides a service directly to the city.

#### **47. Findings.**

The city is a creditor pursuant to 16 CFR § 681.2 due to its provision or maintenance of covered accounts for which payment is made in arrears. Covered accounts offered to customers for the provision of city services include water, sewer, solid waste collection and electrical services. The city's previous experience with identity theft related to covered accounts is as follows: utility customers attempting to present forged/altered identification documents; customers' use of stolen or fraudulent social security numbers/cards; notification by customers that they are not receiving statements at their correct mailing address, etc.

The processes of opening a new covered account, accessing a covered account, restoring or modifying an existing covered account, making payments on such accounts, and an existing covered account, have been identified as potential processes in which identity theft could occur. The city limits access to personal identifying information to those employees responsible for or otherwise involved in opening or restoring covered accounts or accepting payment for use of covered accounts. Information provided to such employees is entered directly into the city's computer system and is not otherwise recorded.

The city determines that there is a moderate to high risk of identity theft occurring in the following ways:

- a) Use by an applicant of another person's personal identifying information to establish a new covered account;
- b) Use of a previous customer's personal identifying information by another person in an effort to have service restored in the previous customer's name;
- c) Use of another person's credit card, bank account, or other method of payment by a customer to pay such customer's covered account or accounts; and
- d) Use by a customer desiring to restore such customer's covered account of another person's credit card, bank account, or other method of payment.

#### **48. Process of establishing a covered account.**

As a precondition to opening a covered account in the city, each applicant shall provide the city with personal identifying information of the customer, i.e. a valid government issued identification card containing a photograph of the customer or, for customers who are not natural persons, a photograph of the customer's agent opening the account. Such applicant shall also provide any information necessary for the department providing the service for which the covered account is created to access the applicant's consumer credit report. Such information shall be entered directly into the city's computer system and shall not otherwise be recorded.

Each account shall be assigned an account number and personal identification number (PIN) which shall be unique to that account. The city may utilize computer software to randomly generate assigned PINs and to encrypt account numbers and PINs.

#### **49. Access to covered account information.**

Access to customer accounts shall be password protected and shall be limited to authorized city personnel. Such passwords shall be changed by the city clerk, or Assistant city clerk (by designation) on a regular basis, shall be at least 8 characters in length and shall contain letters, numbers and symbols. Any unauthorized access to or other breach of customer accounts is to be reported immediately to the city manager and the password changed immediately. Personal identifying information included in customer accounts is considered confidential and any request or demand for such information shall be immediately forwarded to the city manager and the city Attorney.

#### **50. Credit Card Payments.**

In the event that credit card payments that are made over the internet are processed through a third party service provider, such third party service provider shall certify that it has an adequate identity theft prevention program in place that is applicable to such payments. All credit card payments made over the telephone or the city's website shall be entered directly into the customer's account information in the computer database. Account statements and receipts for covered accounts shall include only the last four digits of the credit or debit card or the bank account used for payment of the covered account.

## **51. Sources and types of red flags.**

All employees responsible for or involved in the process of opening a covered account, restoring a covered account or accepting payment for a covered account shall check for red flags as indicators of possible identity theft and such red flags may include:

- a. Alerts from consumer reporting agencies, fraud detection agencies or service providers. Examples of alerts include but are not limited to:
  - i. A fraud or active duty alert that is included with a consumer report;
  - ii. A notice of credit freeze in response to a request for a consumer report;
  - iii. A notice of address discrepancy provided by a consumer reporting agency;
  - iv. Indications of a pattern of activity in a consumer report that is inconsistent with the history and usual pattern of activity of an applicant or customer, such as:
    - 1. A recent and significant increase in the volume of inquiries;
    - 2. An unusual number of recently established credit relationships;
    - 3. A material change in the use of credit, especially with respect to recently established credit relationships; or
    - 4. An account that was closed for cause or identified for abuse of account privileges by a financial institution or creditor.
- b. Suspicious documents. Examples of suspicious documents include:
  - i. Documents provided for identification that appear to be altered or forged;
  - ii. Identification on which the photograph or physical description is inconsistent with the appearance of the applicant or customer;
  - iii. Identification on which the information is inconsistent with information provided by the applicant or customer;
  - iv. Identification on which the information is inconsistent with readily accessible information that is on file with the financial institution or creditor, such as a signature card or a recent check; or
  - v. An application that appears to have been altered or forged, or appears to have been destroyed and reassembled.
- c. Suspicious personal identification, such as suspicious address change. Examples of suspicious identifying information include:
  - i. Personal identifying information that is inconsistent with external information sources used by the financial institution or creditor. For example:
    - 1. The address does not match any address in the consumer report; or
    - 2. The Social Security Number (SSN) has not been issued, or is listed on the Social Security Administration's Death Master File.
  - ii. Personal identifying information provided by the customer is not consistent with other personal identifying information provided by the customer, such as a lack of correlation between the SSN range and date of birth.
  - iii. Personal identifying information or a phone number or address, is associated with known fraudulent applications or activities as indicated by internal or third-party sources used by the financial institution or creditor.

- iv. Other information provided, such as fictitious mailing address, mail drop addresses, jail addresses, invalid phone numbers, pager numbers or answering services, is associated with fraudulent activity.
  - v. The SSN provided is the same as that submitted by other applicants or customers.
  - vi. The address or telephone number provided is the same as or similar to the account number or telephone number submitted by an unusually large number of applicants or customers.
  - vii. The applicant or customer fails to provide all required personal identifying information on an application or in response to notification that the application is incomplete.
  - viii. Personal identifying information is not consistent with personal identifying information that is on file with the financial institution or creditor.
  - ix. The applicant or customer cannot provide authenticating information beyond that which generally would be available from a wallet or consumer report.
- d. Unusual use of or suspicious activity relating to a covered account. Examples of suspicious activity include:
- i. Shortly following the notice of a change of address for an account, city receives a request for the addition of authorized users on the account.
  - ii. A new revolving credit account is used in a manner commonly associated with known patterns of fraud patterns. For example:
    - 1. The customer fails to make the first payment or makes an initial payment but no subsequent payments.
    - 2. An account is used in a manner that is not consistent with established patterns of activity on the account. There is, for example:
      - a. Nonpayment when there is no history of late or missed payments;
      - b. A material change in purchasing or spending patterns;
      - c. An account that has been inactive for a long period of time is used, taking into consideration the type of account, the expected pattern of usage and other relevant factors.
  - iii. Mail sent to the customer is returned repeatedly as undeliverable although transactions continue to be conducted in connection with the customer's account.
  - iv. The city is notified that the customer is not receiving paper account statements.
  - v. The city is notified of unauthorized charges or transactions in connection with a customer's account.
  - vi. The city is notified by a customer, law enforcement or another person that it has opened a fraudulent account for a person engaged in identity theft.
- e. Notice from customers, law enforcement, victims or other reliable sources regarding possible identity theft or phishing relating to covered accounts.

## **52. Prevention and mitigation of identity theft.**

In the event that any city employee responsible for or involved in restoring an existing covered account or accepting payment for a covered account becomes aware of red flags indicating possible identity theft with respect to existing covered accounts, such employee shall use her discretion to determine whether such red flag or combination of red flags suggests a threat of identity theft. If, in her discretion, such employee determines that identity theft or attempted identity theft is likely or probable, such employee shall immediately report such red flags to the city clerk/city manager.

If, in her discretion, such employee deems that identity theft is unlikely or that reliable information is available to reconcile red flags, the employee shall convey this information to the city clerk/city manager, who may in her discretion determine that no further action is necessary. If the city clerk/city manager in her discretion determines that further action is necessary, a city employee shall perform one or more of the following responses, as determined to be appropriate by the city clerk/city manager:

- a) Contact the customer;
- b) Make the following changes to the account if, after contacting the customer, it is apparent that someone other than the customer has accessed the customer's covered account:
  - a. change any account numbers, passwords, security codes, or other security devices that permit access to an account; or
  - b. close the account;
- c) Cease attempts to collect additional charges from the customer and decline to sell the customer's account to a debt collector in the event that the customer's account has been accessed without authorization and such access has caused additional charges to accrue;
- d) Notify a debt collector within 72 hours of the discovery of likely or probable identity theft relating to a customer account that has been sold to such debt collector in the event that a customer's account has been sold to a debt collector prior to the discovery of the likelihood or probability of identity theft relating to such account;
- e) Notify law enforcement, in the event that someone other than the customer has accessed the customer's account causing additional charges to accrue or accessing personal identifying information; or
- f) Take other appropriate action to prevent or mitigate identity theft.

In the event that any city employee responsible for or involved in opening a new covered account becomes aware of red flags indicating possible identity theft with respect an application for a new account, such employee shall use her discretion to determine whether such red flag or combination of red flags suggests a threat of identity theft. If, in her discretion, such employee determines that identity theft or attempted identity theft is likely or probable, such employee shall immediately report such red flags to the city clerk/city manager. If, in her discretion, such employee deems that identity theft is unlikely or that reliable information is available to reconcile red flags, the employee shall convey this information to the city clerk/city manager, who may in her discretion determine that no further action is necessary. If the city clerk/city manager in her discretion determines that further action is necessary, a city employee shall perform one or more of the following responses, as determined to be appropriate by the city clerk/city manager:

- a) Request additional identifying information from the applicant;
- b) Deny the application for the new account;
- c) Notify law enforcement of possible identity theft; or
- d) Take other appropriate action to prevent or mitigate identity theft.

### **53. Updating the program.**

The city council shall annually review and, as deemed necessary by the council, update the Identity Theft Prevention Program along with any relevant red flags in order to reflect changes in risks to customers or to the safety and soundness of the city and its covered accounts from identity theft. In so doing, the city council shall consider the following factors and exercise its discretion in amending the program:

- a) The city's experiences with identity theft;
- b) Updates in methods of identity theft;
- c) Updates in customary methods used to detect, prevent, and mitigate identity theft;
- d) Updates in the types of accounts that the city offers or maintains; and
- e) Updates in service provider arrangements.

### **54. Program administration.**

The city clerk responsible for oversight of the program and for program implementation. The city clerk is responsible for reviewing reports prepared by staff regarding compliance with red flag requirements and with recommending material changes to the program, as necessary in the opinion of the city clerk to address changing identity theft risks and to identify new or discontinued types of covered accounts. Any recommended material changes to the program shall be submitted to the city council for consideration by the council.

The city clerk will report to the mayor at least annually, on compliance with the red flag requirements. The report will address material matters related to the program and evaluate issues such as:

- a) The effectiveness of the policies and procedures of city in addressing the risk of identity theft in connection with the opening of covered accounts and with respect to existing covered accounts;
- b) Service provider arrangements;
- c) Significant incidents involving identity theft and management's response; and
- d) Recommendations for material changes to the program.

The city clerk is responsible for providing training to all employees responsible for or involved in opening a new covered account, restoring an existing covered account or accepting payment for a covered account with respect to the implementation and requirements of the Identity Theft Prevention Program. The city clerk shall exercise her discretion in determining the amount and substance of training necessary.

#### **Outside service providers.**

In the event that the city engages a service provider to perform an activity in connection with one or more covered accounts the city clerk shall exercise her discretion in reviewing such arrangements in order to ensure, to the best of her ability, that the service provider's activities are conducted in accordance with policies and procedures, agreed upon by contract, that are designed

to detect any red flags that may arise in the performance of the service provider's activities and take appropriate steps to prevent or mitigate identity theft."

#### **55. TREATMENT OF ADDRESS DISCREPANCIES. - - Purpose.**

Pursuant to 16 CFR § 681.1, the purpose of this Article is to establish a process by which the city will be able to form a reasonable belief that a consumer report relates to the consumer about whom it has requested a consumer credit report when the city has received a notice of address discrepancy.

(Ord. of 6-1-2009(3), § 2(2))

#### **56. Definitions.**

For purposes of this article, the following definitions apply:

- a) *Notice of address discrepancy* means a notice sent to a user by a consumer reporting agency pursuant to 15 U.S.C. § 1681(c)(h)(1), that informs the user of a substantial difference between the address for the consumer that the user provided to request the consumer report and the address(es) in the agency's file for the consumer.
- b) *City* means the City of Oxford, Georgia.

#### **57. Policy.**

In the event that the city receives a notice of address discrepancy, the city employee responsible for verifying consumer addresses for the purpose of providing the municipal service or account sought by the consumer shall perform one or more of the following activities, as determined to be appropriate by such employee:

Compare the information in the consumer report with:

- a) Information the city obtains and uses to verify a consumer's identity in accordance with the requirements of the Customer Information Program rules implementing 31U.S.C. § 5318(1);
- b) Information the city maintains in its own records, such as applications for service, change of address notices, other customer account records or tax records; or
- c) Information the city obtains from third-party sources that are deemed reliable by the relevant city employee.

Verify the information in the consumer report with the consumer.

#### **58. Furnishing consumer's address to consumer reporting agency.**

In the event that the city reasonably confirms that an address provided by a consumer to the city is accurate, the city is required to provide such address to the consumer reporting agency from which the city received a notice of address discrepancy with respect to such consumer. This information is required to be provided to the consumer reporting agency when:

- a) The city is able to form a reasonable belief that the consumer report relates to the consumer about whom the city requested the report;
- b) The city establishes a continuing relation with the consumer; and
- c) The city regularly and in the ordinary course of business provides information to the consumer reporting agency from which it received the notice of address discrepancy.
- d) Such information shall be provided to the consumer reporting agency as part of the information regularly provided by the city to such agency for the reporting period in which the city establishes a relationship with the customer.

#### **59. Methods of confirming consumer addresses.**

The city employee charged with confirming consumer addresses may, in her discretion, confirm the accuracy of an address through one or more of the following methods:

- a) Verifying the address with the consumer;
- b) Reviewing the city's records to verify the consumer's address;
- c) Verifying the address through third party sources; or
- d) Using other reasonable processes.

#### **60. Collections Policy – Oxford Utility Customers/Accounts**

**The city provides various utility services to its customers; should any of its customers become sufficiently delinquent in their payments of the same, the City Manager (or her/his designee) shall have all necessary power and authority to civilly prosecute collection of said accounts. This shall include the discretion to contract with acceptable collection companies to pursue collections, civil prosecution of such delinquencies, also including the discretion as when to file suit, when and under what circumstances to settle such accounts, and when to recommend to the Mayor and Council of the City to write off as uncollectible certain utility accounts.**

**GEORGIA INTERLOCAL RISK MANAGEMENT (GIRMA)  
FIRST RESPONDER PTSD APPLICATION AND PARTICIPATION AGREEMENT**

Employers eligible to participate in GIRMA (hereinafter a “Participating Employer” or “Employer”) shall complete this Application and Participation Agreement in order to purchase First Responder PTSD coverage fully insured by MetLife under the GIRMA Fund C Master Policy for a Lump Sum PTSD Diagnosis Benefit, a PTSD Disability (Income Replacement) Benefit, or a Combined Lump Sum PTSD Diagnosis Benefit and PTSD Disability (Income Replacement) Benefit. Once approved by GIRMA’s Program Administrator, the Participating Employer will receive a one-page Summary of Benefits identifying the purchased coverage(s) (the “First Responder PTSD Policy”) and a link to the Policy Certificate for the purchased coverage(s), so it may make these available to individuals performing service for them as an employed or volunteer “First Responder” as defined below (“First Responders”).

**Who Does What?**

- GIRMA is the Policyholder of a First Responder PTSD Policy insured by MetLife, which provides a Lump Sum Benefit and a Disability (Income Replacement) Benefit. These coverages together are designed to meet the requirements of the Ashley Wilson Act (the “Act”), effective January 1, 2025.
- Georgia Municipal Association, Inc., (“GMA”) is the Program Administrator for GIRMA. GMA uses information from the First Responder census data provided by the Participating Employer to bill for the premiums due under the First Responder PTSD Policy and maintains (either directly or through the broker for the First Responder PTSD Policy) Participating Employers’ Application and Participation Agreements.
- Participating Employers are responsible for providing census data to GMA’s broker that identifies all First Responders (as defined below) performing first responder services for them, classifying the First Responders by statutory definition and as employed or volunteer, and identifying those First Responders who are First Responders for another Public Entity.
- Participating Employers are responsible for submitting complete and accurate census data and paying premiums to GMA, communicating with First Responders about the coverages the Employer provides, providing the Summary of Benefits and link to the applicable Certificate to First Responders, and providing all requested information and documentation requested by GMA’s broker to ensure the census is current.
- Participating Employers are responsible for designating an authorized member of human resources staff to receive inquiries from MetLife related to work requirements or work status for disability claims and provide all information requested by MetLife for that purpose.
- To comply with the confidentiality provisions of the Act, GMA and its broker will not inform Participating Employers whether a First Responder has submitted a claim for benefits or received any such benefits.
- Participating Employers are responsible for ensuring that any information in their possession related to claims, and any other information that would reasonably identify an individual as having been diagnosed with PTSD, is used only in accordance with applicable laws and is kept confidential in the same way as mental health information related to an employer sponsored major medical plan or employee assistance program.
- Participating Employers are prohibited by law from taking any employment action solely as a result of a First Responder’s diagnosis, claims, or benefits.
- MetLife evaluates claims and pays approved claims under the First Responder PTSD Policy. All claims for benefits must be submitted to MetLife.
- First Responders do not need to inform the Participating Employer that they are making a claim.
- Neither GIRMA nor GMA have any role in claim determination or payment.

**Definition of First Responder.** A First Responder for the Participating Employer is an individual who meets one or more of the following definitions as a result of services he or she performs for the Participating Employer as an employee or volunteer:

- (A) 'Communications officer' as defined in Code Section 37-12-1;
- (B) 'Correctional officer' as defined in Code Section 45-1-8;
- (C) 'Emergency medical professional' as defined in Code Section 16-10-24.2;
- (D) 'Emergency medical technician' as defined in Code Section 16-10-24.2;
- (E) 'Firefighter' as defined in Code Section 25-4-2;
- (F) 'Highway emergency response operator' as defined in Code Section 45-1-8;
- (G) 'Jail officer' as defined in Code Section 45-1-8;
- (H) 'Juvenile correctional officer' as defined in Code Section 45-1-8;
- (I) 'Peace officer' as defined in Code Section 35-8-2;
- (J) 'Probation officer' as defined in Code Section 45-1-8; and
- (K) Law enforcement officer with the Department of Natural Resources.

### **Employer Obligations:**

- Employer shall not require any kind of contribution from First Responders for the coverage(s) provided under the First Responder PTSD Policy.
- Employer is solely responsible for identifying all First Responders (as defined above). Any questions about First Responder status should be resolved by contacting legal counsel. Participating Employers that are members of GIRMA's Property and Liability Fund may call the GIRMA HelpLine at 800-721-1998 for free legal advice about whether an individual meets the statutory definition.
- Employer is solely responsible for keeping an accurate list of all First Responders, and providing correct and complete information to GMA's broker.
- Employer shall submit initial First Responder census data to the GMA broker in the form requested, and must update this census data as requested in order to ensure that all First Responders are properly identified and classified.
- The Employer's cost for coverage under the First Responder PTSD Policy will be based on the most recent census data at the time of billing.
- Employer shall provide the Summary of Benefits and a link to the applicable Certificate to all First Responders at no charge, and shall provide a copy of the applicable Policy to First Responders upon request.
- If the Policy is terminated for any reason, Employer shall provide notification of termination to all First Responders.
- Whenever requested to do so by MetLife or GMA, Employer shall provide MetLife or GMA the information requested.

### **Benefits Exempt from Income Tax:**

- MetLife has determined that benefits it will pay under the policy are not subject to state or federal income taxation. Accordingly, MetLife will not report benefits to the IRS or withhold any amounts from benefit payments.
- MetLife will advise benefit recipients that benefits are not subject to federal or state income tax, so MetLife will not withhold taxes or provide a 1099 or W-2 or report benefit payments to the IRS. MetLife will remind benefit recipients that the benefits may offset other benefits received by the recipient or have other tax consequences and encourage them to consult their tax advisor for guidance.
- MetLife will provide a summary of benefits to the benefits recipient upon request.
- Legal counsel to GIRMA has advised GIRMA of the following:

- The Ashley Wilson Act provides that benefits payable pursuant to the Ashley Wilson Act are not subject to Georgia income tax.
- Benefits payable under the policy to First Responders (as defined in the statute) are not subject to federal income tax because the Ashley Wilson Act is a statute in the nature of a workers' compensation act under Treas. Reg. Section 1.104-1(b) and the MetLife policy bases benefits solely on diagnosis of work-related injuries or sickness as described in the Act.
- Participating Employers have no tax obligations arising from payment of benefits to their First Responders.
- A copy of the opinion letter is available upon request.

**Information Privacy and Security:**

- See the attached PTSD Privacy Notice, which will be posted on the website where policy information is published. This Notice explains the privacy requirements of the Ashley Wilson Act and how individually identifiable information is used and shared.
- As a critical illness and disability policy, the PTSD Program is not subject to the federal information privacy and security law that applies to group health plans (HIPAA). However, GMA, the GMA broker, and MetLife protect individually identifiable information and use and share it only in accordance with the privacy provisions of the Ashley Wilson Act and any other applicable privacy laws.
- Participating Employers will provide census data to GMA's broker using a secure portal established by the broker.

**Desired Coverage (See Attached Proposal for Estimated Annual Premiums):**

**Participating Employer is applying for and agreeing to purchase the First Responder PTSD Combined Lump Sum Diagnosis Benefit and PTSD Disability (Income Replacement) Benefit unless the following option is checked.**

\_\_\_\_\_ First Responder Lump Sum PTSD Diagnosis Benefit Only\* (*Alone, this coverage does NOT meet the requirements of the Ashley Wilson Act. Leave BLANK if you want the full coverage.*)

The coverage elected above automatically renews at each anniversary of the effective date, based on then current premiums established by the Program Administrator. Coverage may be terminated in accordance with the GIRMA Bylaws regarding termination of membership in a GIRMA Fund.

**On behalf of \_\_\_\_\_ [Name of Participating Employer], \_\_\_\_\_  
County, Georgia, I submit this Application and Participation Agreement and agree to its terms.**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

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## Privacy Notice for Georgia First Responders PTSD Program

*This Privacy Notice describes the individually identifiable information about First Responders that Program Administrators of the Georgia First Responders PTSD Program collect and how it is used and shared.*

**PROGRAM ADMINISTRATORS:** Certain employees of Georgia Municipal Association (“GMA”) and Association County Commissioners of Georgia (“ACCG”) provide administrative services for the PTSD Program. The Southeastern Series of Lockton Companies, Inc. serves as broker for the MetLife insurance policy that is offered through the PTSD Program. GMA, ACCG, and Lockton are all Program Administrators of the PTSD Program.

**PRIVACY OBLIGATIONS UNDER ASHLEY WILSON ACT:** The Ashley Wilson Act contains privacy requirements for information that “could reasonably be used to identify individuals making claims or who have made claims or who have received benefits.” These privacy requirements were included because federal privacy law (HIPAA) does not apply to the Program. Program Administrators and MetLife treat this information as “sensitive mental health information” and only use and share the information to operate the Program, prepare aggregated reports, comply with the law, or as authorized by the First Responder.

Communications between First Responders (or their representatives) and Program Administrators or MetLife are confidential and privileged.

The Act ensures that First Responders can get the lump sum benefit in a confidential manner similar to receiving mental health benefits under a group health plan (subject to HIPAA) or under an employee assistance program, and limits interactions with the employer for disability benefits to those allowed for other mental health disability benefits.

- First Responders submit their claims for benefits directly to MetLife and do not need to inform the Employer.
- MetLife will not inform Program Administrators of claims or benefits without the First Responder’s express authorization.
- MetLife and Program Administrators will never tell Employers whether a First Responder has made a claim for or received a lump sum benefit (without express authorization).
- For the disability benefit, MetLife will only communicate with a human resources contact at the Employer about work requirements and work status, which will indicate that the First Responder has submitted a claim for disability benefits.
- Due to the nature of the Program, MetLife does not need to and will not provide any reports of benefits to the IRS or the Employer.
- If an Employer learns of a claim or benefits from the First Responder or otherwise,

the Employer is prohibited by law from taking any employment action solely as a result of a First Responder's diagnosis, claims, or benefits.

- Employers are required to treat any information they may learn about claims or benefits confidentially as they would treat mental health information associated with a group health plan or employee assistance program.
- Employers are required to designate an employee who is authorized to securely submit eligibility information about First Responders to the Program Administrators' eligibility portal. This information identifies which employees and volunteers meet the definition of First Responder and does not contain any information about claims or benefits.

#### PROTECTED INDIVIDUALLY IDENTIFIABLE INFORMATION MAINTAINED BY PROGRAM ADMINISTRATORS; USE AND SHARING

**Eligibility Data:** A designated representative of each Employer that offers the Program securely submits the following information to the eligibility portal twice a year: **first and last name, social security number, date of birth, type of First Responder (by statutory definition), and employed or volunteer status.** This information is used to ensure proper billing of premiums and is securely shared with MetLife to enable MetLife to validate identity and determine eligibility for benefits when First Responders submit claims. To comply with the Act's privacy requirements, MetLife will NOT check with the Employer to determine eligibility when a claim is made.

**Information Provided by First Responder:** If a First Responder contacts a Program Administrator with questions about the Program, the Program Administrator may collect individually identifiable information necessary to answer the questions or direct the First Responder to the right resource and otherwise communicate with the First Responder. This information may include name, phone number, email, employer, employment status, and other information shared by the First Responder. This information is used to answer the questions and may be shared with other Program Administrators or MetLife as appropriate for answering the question and for customer service purposes.

**Information About First Responder Claims or Receipt of Benefits:** Program Administrators do not have access to information about whether a First Responder has submitted a claim for benefits or has received benefits unless the First Responder shares that information with the Program Administrator(s). MetLife is prohibited from sharing individually identifiable information about claims and benefits with the Program Administrators without an express written authorization from the First Responder. However, Program Administrators may learn about claims or benefits from a First Responder or someone acting on behalf of the First Responder. Program Administrators may share this information with other Program Administrators and MetLife as they deem appropriate for the operation of the Program.

Reports that Do Not Include Direct Identifiers: Program Administrators may request reports from MetLife that show use of benefits for purposes of evaluating the Program. These reports will not contain names or other direct identifiers. However, the reports may contain information (such as type of First Responder and geographic location of employer) that could be used with other information to identify individuals. These reports will be used as the Program Administrators deem appropriate for the operation of the Program and may be shared among the Program Administrators and with MetLife. Reports that could reasonably be used to identify an individual shall not be shared except as required by law.

#### PROTECTION OF INDIVIDUALLY IDENTIFIABLE INFORMATION

The Program Administrators and MetLife have privacy and information security policies and procedures and safeguards designed to ensure that individually identifiable information is protected from unauthorized access, misuse, and destruction. These controls are designed to meet a variety of applicable laws. For more information about MetLife's privacy practices, refer to the MetLife Privacy Notice posted on [GFRPTSDInsurance.com](http://GFRPTSDInsurance.com).

**A RESOLUTION TO ADD MEMBERSHIP IN A FUND OF GEORGIA INTERLOCAL RISK  
MANAGEMENT AGENCY (GIRMA)**

WHEREAS, the Public Entity of \_\_\_\_\_, located in \_\_\_\_\_ County, Georgia ("Public Entity") is a current member of the Georgia Interlocal Risk Management Agency (hereafter GIRMA), an interlocal risk management agency formed pursuant to Chapter 85 of Title 36 of the Official Code of Georgia Annotated; and

WHEREAS, the governing authority of Public Entity is currently a member of a GIRMA Fund and desires to add membership in an additional GIRMA Fund; and

WHEREAS, the governing authority of Public Entity has reviewed the Fund Election Form attached as Appendix A and the Application and Participation Agreement applicable to the Fund and finds that it is in the best interest of its residents for Public Entity to be a member of the Fund indicated on the Fund Election Form;

NOW THEREFORE BE IT RESOLVED by the governing authority of Public Entity:

1. The [Insert title of Chief Officer] of Public Entity is authorized to act on behalf of Public Entity to elect membership in the Fund identified in the Election Form attached as Appendix A by executing the the Application and Participation Agreement for such GIRMA Fund.
2. The [Insert title of Chief Officer] of Public Entity is designated as Public Entity's representative to GIRMA for purposes of Fund participation.
3. Public Entity may change its representative by making a written request to Georgia Municipal Association, Inc., the Program Administrator for GIRMA
4. This resolution shall be effective on the date of adoption.

Adopted this \_\_\_\_\_ day of 20 \_\_\_\_\_ \_[Name of Public Entity]\_\_\_\_\_

By: \_\_\_\_\_,

[Print Name of Person Authorized to Sign Resolutions, Title]

Attest: \_\_\_\_\_,

[Print Name of Person Authorized to Attest, Title]

## APPENDIX A

### **Georgia Interlocal Risk Management Agency (“GIRMA”) Fund C Election Form for Existing GIRMA Members**

As stated in Section 6.1 of the Intergovernmental Contract, a GIRMA member must participate in at least one Fund established by the GIRMA Board of Trustees. The Intergovernmental Contract and GIRMA Bylaws apply to all GIRMA members, regardless of the Fund or Funds in which they participate. Terms and conditions specific to a Fund are set forth in the Coverage Description for the Fund.

This election form is for use by current GIRMA Members who wish to join GIRMA Fund C and thereby offer PTSD Benefits to eligible First Responders.

**Fund C Application Information:** GIRMA established Fund C on September 4, 2024. Fund C will provide fully- insured lump sum benefits and disability benefits for first responders entitled to such benefits under the Ashley Wilson Act. A coverage description for Fund C has been filed with the Georgia Department of Insurance and will be made available to Fund C members after approval of membership in Fund C by Georgia Municipal Association, Inc., the Program Administrator for GIRMA, and the insurance carrier.

To join Fund C, the governing body of the GIRMA Member must adopt a Resolution to Add Membership in a GIRMA Fund and the individual authorized to serve as the Public Entity’s primary contact for Fund participation must complete and sign the First Responder PTSD Application and Participation Agreement. Membership in Fund C is effective when the Application is approved by the Program Administrator and the carrier.



## GMA - GIRMA Georgia First Responder PTSD Program Proposal for Coverage

**Effective Date: January 1, 2025**

**Anniversary Date: January 1**

**Member: City of Oxford**

**Member Number: 0000180**

**Insurer: Metropolitan Life Insurance Company (MetLife)**

There are two coverage components required by House Bill 451 (2024) effective January 1, 2025:

- 1) Lifetime Critical Illness Lump Sum PTSD Diagnosis Benefit
- 2) Lifetime Long-Term PTSD Disability Benefit (Income Replacement)

The GMA-GIRMA Critical Illness Lump Sum PTSD Diagnosis Benefit and Long-Term Disability (Income Replacement) coverage components are designed to comply with House Bill 451 when purchased together. However, a city is permitted to purchase only one component if you have existing coverage that complies with the new law.

**Estimated annual premiums are based on the Eligible First Responder census data provided by the city. While the premiums below are estimated annual amounts, the city will be billed on a semiannual basis in an amount that reflects the city's updates to the census.**

|   |  |                         |
|---|--|-------------------------|
| <b>Component 1: Lump Sum PTSD Diagnosis Benefit –</b>   |  |                         |
| <b>All First Responders</b>   |  |                         |
| Lifetime Benefit per first responder:   | \$3,000  | <b>(Mandated Limit)</b> |
| <b>Lump Sum PTSD Diagnosis Benefit - Estimated Annual Premium for All First Responders:</b>                               |  | <b>\$184.00</b>         |
| <b>Component 2: PTSD Disability Limit</b>   |  |                         |
| <b>Employed First Responders</b>  |  |                         |
| Monthly benefit:  | 60% of pre-disability first responder earnings |                         |
| Maximum monthly benefit per first responder:  | \$5,000  |                         |
| <b>Estimated Annual Premium for Employed First Responders:</b>  |  | <b>\$408.00</b>         |
| <b>Volunteer First Responders</b>   |  |                         |
| Monthly Benefit per first responder:  | \$1,500  |                         |
| <b>Estimated Annual Premium for Volunteer First Responders:</b>   |  | <b>\$0.00</b>           |
| <b>PTSD Disability Limit – Estimated Annual Premium for All First Responders:</b>   |  | <b>\$408.00</b>         |
| <b>Estimated Annual Premium for Components 1 &amp; 2:<br/>Lump Sum PTSD Diagnosis Benefit and PTSD Disability Benefit</b> |  | <b>\$592.00</b>         |

This proposal is valid for 30 days after proposal is issued or until the effective date, whichever is later. This overview is not a part of the policy(ies) and does not provide or explain all provisions of the policy(ies).

11/4/2024



## **Optional Limits for Consideration:**

The coverage limits reflected for Lump Sum PTSD (\$3,000) and PTSD Disability Benefit (60% of earnings for employees and \$1,500/month for volunteers) on Page 1 of the Proposal for Coverage reflect the mandated amounts required by HB 451. However, if your city would like to purchase additional limits above the mandated amounts, the pricing is outlined in the table below. You can select a higher limit for Lump Sum PTSD only, a higher limit for PTSD Disability only, or a higher limit for both coverages. To elect a higher limit, please check the box beside the chosen limit(s).

**\*If you do NOT want to elect a higher limit, you can disregard this form. If optional limits are not selected, coverage will default to the minimum required limits in HB 451.**

**In order to bind coverage for this program (mandated OR optional limits), the executed Application and Participation Agreement as well as the enrollment documents are required.**

| Lump Sum PTSD Diagnosis Limit | Total Premium Cost at Higher Limit | Check to increase limit |
|-------------------------------|------------------------------------|-------------------------|
| \$5,000                       | \$632.00                           |                         |
| \$10,000                      | \$736.00                           |                         |
| \$15,000                      | \$840.00                           |                         |

| PTSD Disability Benefit (Class 2 Volunteers ONLY) | Total Premium Cost at Higher Limit | Check to increase limit |
|---|------------------------------------|-------------------------|
| \$2,000   | \$592.00                           |                         |

This document must be signed and returned to Lockton at [gfrptsd@lockton.com](mailto:gfrptsd@lockton.com) for the higher limits to be effective.

City Name: \_\_\_\_\_

Name of Authorized City Employee: \_\_\_\_\_

Title of Authorized City Employee: \_\_\_\_\_

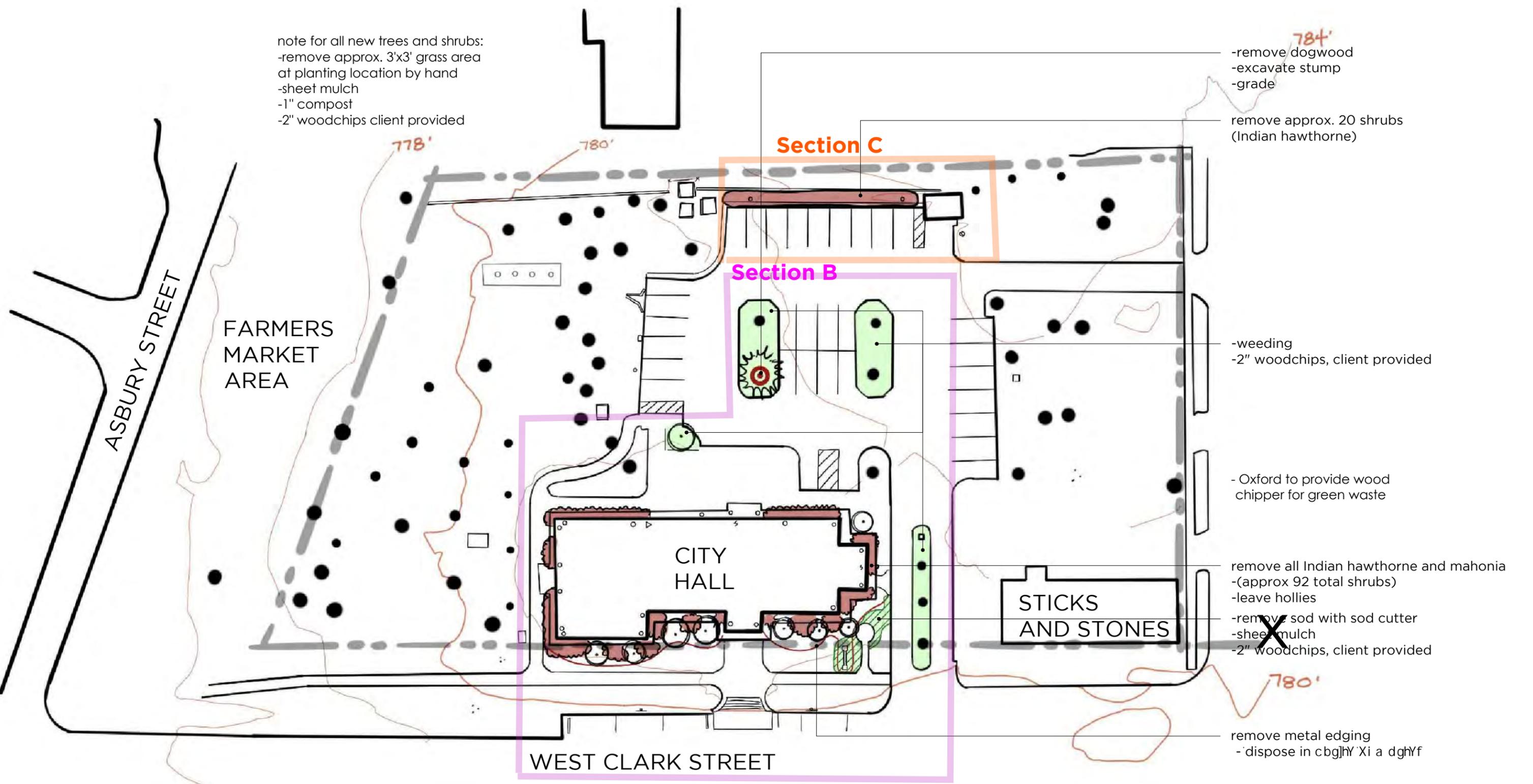
Signature of Authorized City Employee: \_\_\_\_\_

Date: \_\_\_\_\_

This proposal is valid for 30 days after proposal is issued or until the effective date, whichever is later. This overview is not a part of the policy(ies) and does not provide or explain all provisions of the policy(ies).

11/4/2024

note for all new trees and shrubs:  
 -remove approx. 3'x3' grass area  
 at planting location by hand  
 -sheet mulch  
 -1" compost  
 -2" woodchips client provided

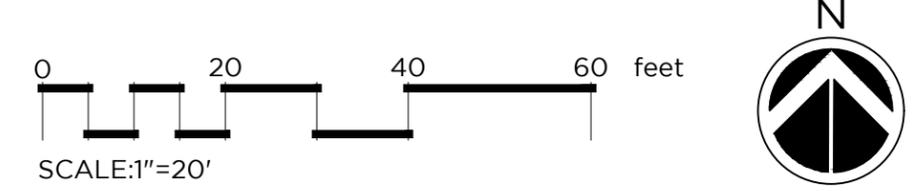


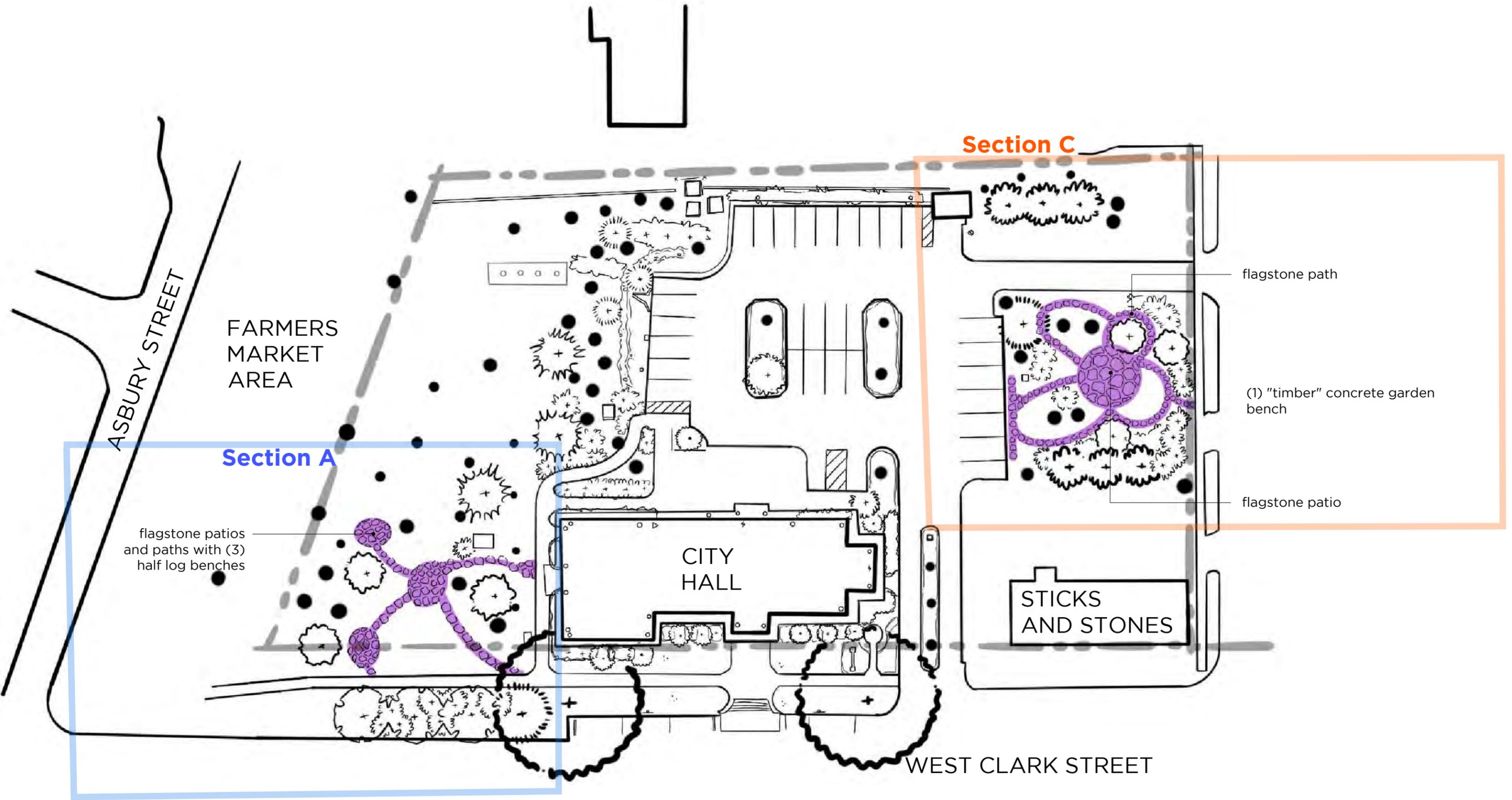
- remove dogwood  
-excavate stump  
-grade
- remove approx. 20 shrubs  
(Indian hawthorne)
- weeding  
-2" woodchips, client provided
- Oxford to provide wood  
chipper for green waste
- remove all Indian hawthorne and mahonia  
-(approx 92 total shrubs)  
-leave hollies
- remove sod with sod cutter  
-sheet mulch  
-2" woodchips, client provided
- remove metal edging  
-dispose in cbgjh'Xi a dghYf

Site Preparation Plan  
 October, 2024

Prepared for City of Oxford  
 110 W Clark St  
 Oxford, GA 30054

| Revisions                   |
|-----------------------------|
|                             |
|                             |
|                             |
| Designed by: Raleigh Wasser |



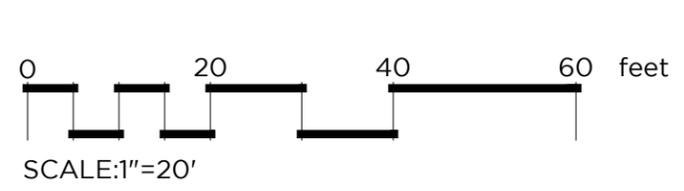


Hardscape Plan  
October, 2024

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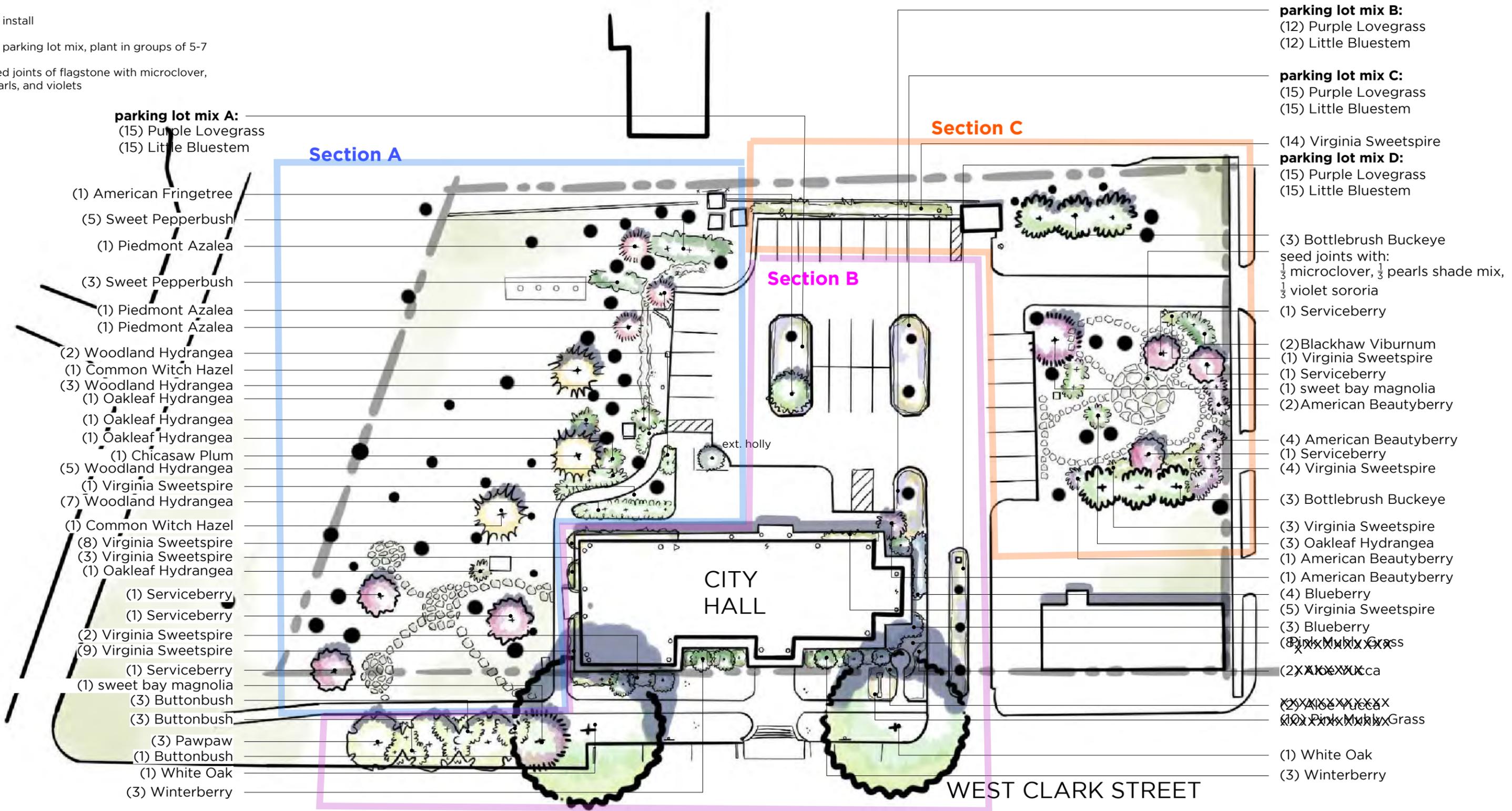
Prepared for City of Oxford  
110 W Clark St  
Oxford, GA 30054

| Revisions                   |
|-----------------------------|
|                             |
|                             |
|                             |
| Designed by: Raleigh Wasser |



note for install

- o for parking lot mix, plant in groups of 5-7
- o seed joints of flagstone with microclover, Pearls, and violets



**parking lot mix A:**  
 (15) Purple Lovegrass  
 (15) Little Bluestem

**parking lot mix B:**  
 (12) Purple Lovegrass  
 (12) Little Bluestem

**parking lot mix C:**  
 (15) Purple Lovegrass  
 (15) Little Bluestem

(14) Virginia Sweetspire

**parking lot mix D:**  
 (15) Purple Lovegrass  
 (15) Little Bluestem

(3) Bottlebrush Buckeye  
 seed joints with:  
 $\frac{1}{3}$  microclover,  $\frac{1}{3}$  pearls shade mix,  
 $\frac{1}{3}$  violet sororia

(1) Serviceberry

(2) Blackhaw Viburnum  
 (1) Virginia Sweetspire  
 (1) Serviceberry  
 (1) sweet bay magnolia  
 (2) American Beautyberry

(4) American Beautyberry  
 (1) Serviceberry  
 (4) Virginia Sweetspire

(3) Bottlebrush Buckeye

(3) Virginia Sweetspire  
 (3) Oakleaf Hydrangea  
 (1) American Beautyberry

(1) American Beautyberry  
 (4) Blueberry  
 (5) Virginia Sweetspire

(3) Blueberry  
 (8) Purple Lovegrass

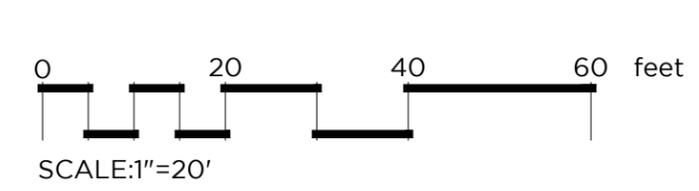
(2) American Beautyberry

(2) Purple Lovegrass  
 (8) Purple Lovegrass

(1) White Oak  
 (3) Winterberry

|   |
|---|
| Planting Plan<br>October, 2024                                    |
| Prepared for City of Oxford<br>110 W Clark St<br>Oxford, GA 30054 |

|                             |
|-----------------------------|
| Revisions                   |
|                             |
|                             |
| Designed by: Raleigh Wasser |





*Diospyros virginiana*  
Persimmon



*Magnolia virginiana*  
Sweet Bay Magnolia



*Chionodoxa virginicus*  
American Fringetree



*Quercus alba*  
White Oak



*Amelanchier alnifolia*  
Bottlebrush Buckeye



*Amelanchier* spp.  
Saviceberry



*Calliarga americana*  
American Beautyberry



*Cephalanthus occidentalis*  
Butterbush



*Hamamelis virginiana*  
Witch Hazel



*Hydrangea arborescens*  
Woodland Hydrangea



*Cestrum auriculatum*  
Sweet Pepperbush



*Hydrangea quercifolia*  
Oakleaf Hydrangea



*Viburnum prunifolium*  
Blackhaw Viburnum



*Rhododendron catescens*  
Piedmont Azalea



*Prunus angustifolia*  
Chokecherry plum



*Rax verticillata*  
Wineberry



*Ilex virginica*  
Virginia Sweetgum



*Vaccinium* spp.  
Blueberry



EXHIBIT A

Proposal for Permaculture Installation Services  
 City of Oxford  
 110 W Clark St, Oxford, GA 30054  
 Oxford\_241114\_full site  
 11/14/2024

Proposals are valid 3 month from proposal date.

**LINE ITEMS**

**SITE PREP**

\$12,979.34

Section B - City Hall and Islands: Remove all indian hawthornes around perimeter of city hall and on far side of parking lot. Remove metal edging and dispose in onsite dumpster. Remove dying tree and stump in W parking lot island. In parking lot islands, weed and add 2" of client provided wood chips.

For all new trees and shrubs, remove approx 3'x3' grass area around base of shrub, and add sheet mulch, 1" compost, and 2" client provided wood chips. Green waste to be chipped with client provided chipper.

0 0

Includes all labor and materials.

0 0

**HARDSCAPE**

\$57,613.70

Section A - On W side of property, build three flagstone patios, connected with flagstone paths. Add (3) half log benches to each patio.

Section C - On E side of property, build one large flagstone patio with interconnected looping pathways. Add (1) timber concrete garden bench. Includes all labor and materials.

**PLANTING**

\$48,085.18

Plant all plants according to design. For parking lot mix, plant in groupings of 5-7 plants. Seed a mix of microclover, Pear's sun/shade mix, and violets around all hardscaping areas and cover with wheat straw for establishment. Plant selection subject to change as install date approaches. Includes all labor and materials.

**10% Design Fee Discount**

-\$532.90

**Travel**

\$6,708.00

Section A - West Side

\$1,677.00

Section B - City Hall and Islands (includes design fee discount)

\$1,677.00

Section C - East side and North parking lot

\$ 3,354.00

**TOTAL**

**\$124,853.32**

\*\* Final price pending pre inst all site visit to verify site conditions.

Section A - West Side

**\$34,218.42**

Section B - City Hall and Islands (includes design fee discount)

**\$33,833.19**

Section C - East side and North parking lot

**\$ 56,801.71**

**SITE PREP**

Section B- City Hall and Islands Remove all Indian hawthornes around perimeter of city hall and on far side of parking lot. Remove metal edging and dispose in onsite dumpster. Remove dying tree and stump in W parking lot island. In parking lot islands, weed and add 2" of client provided wood chips.

For all new trees and shrubs, remove approx 3x3' grass area around base of shrub, and add sheet mulch, 1" compost, and 2" client provided wood chips. Green waste to be chipped with client provided chipper.

Includes all labor and materials

| DESCRIPTION                                       | QTY  | UNIT | COST         | TOTAL       |           |
|---|------|------|--------------|-------------|-----------|
| SITE PREP: bulk- sheet mulch                      | 394  | sf   | \$141        | \$555.54    |           |
| SITE PREP: demo- loose hardscape removal (LF)     | 89   | lf   | \$111        | \$9912      | edging    |
| SITE PREP: labor- excavating stump                | 0.5  | cy   | \$541.00     | \$248.86    |           |
| SITE PREP: vegetation removal- sod, by hand       | 300  | sf   | \$111        | \$3330.00   | new shrub |
| SITE PREP: vegetation removal- shrub              | 92   | ea   | \$77.90      | \$7166.80   |           |
| SITE PREP: vegetation removal- weeding            | 44.8 | sf   | \$0.84       | \$376.32    |           |
| SITE PREP: vegetation removal- tree               | 1    | ea   | \$285.70     | \$285.70    |           |
| SITE PREP: bulk- wood chips, client provided, 2in | 3    | cy   | \$175.00     | \$525.00    |           |
| SITE PREP: bulk- wood chips, client provided, 2in | 3    | cy   | \$175.00     | \$525.00    |           |
| SITE PREP: bulk- sheet mulch                      | 100  | sf   | \$141        | \$1410.00   |           |
| SITE PREP: vegetation removal- sod, by hand       | 300  | sf   | \$111        | \$3330.00   | new shrub |
| SITE PREP: vegetation removal- shrub              | 20   | ea   | \$77.90      | \$1558.00   |           |
| SITE PREP: bulk- compost with biochar 1"          | 1    | cy   | \$416.00     | \$416.00    |           |
| SITE PREP: bulk- compost with biochar 1"          | 1    | cy   | \$416.00     | \$416.00    |           |
|   |      |      | subtotal     | \$12,979.34 |           |
| <b>ADDITIONAL</b>                                 |      |      |              |             |           |
|   |      |      | <b>Total</b> | \$12,979.34 |           |
| Section A - West Side                             |      |      |              | n/a         |           |
| Section B - City Hall and Islands                 |      |      |              | \$10,115.34 |           |
| Section C - East side and North parking lot       |      |      |              | \$2,864.00  |           |

## HARDSCAPE

Section A - On W side of property, build three flagstone patios, connected with flagstone paths. Add (3) half log benches to each patio.

Section C - On E side of property, build one large flagstone patio with interconnected looping pathways. Add (1) timber concrete garden bench. Includes all labor and materials.

| DESCRIPTION  | QTY | UNIT | COST         | TOTAL              |  |
|--|-----|------|--------------|--------------------|--|
| HARDSCAPE: labor- excavation                             | 3   | cy   | \$541.36     | \$1,353.40         | Section A - West Side                                  |
| HARDSCAPE: patio/path- flagstone- farmer's market side   | 305 | sf   | \$5810       | \$1,7720.50        | large flag Section A - West Side                       |
| HARDSCAPE: patio/path- flagstone- HWY 81 side            | 393 | sf   | \$5810       | \$2,2833.30        | large flag Section C - East side and North parking lot |
| HARDSCAPE: labor- excavation                             | 3   | cy   | \$541.36     | \$1,353.40         | Section C - East side and North parking lot            |
|  |     |      | subtotal     | \$43,260.60        |  |
| <b>ADDITIONAL</b>  |     |      |              |                    |  |
| timber concrete garden bench                             | 1   | ea   | \$2,448.70   | 294.87             | Timber C Section A - West Side                         |
| Reinforced CPCC Concrete Half-Log Bench, 6' Half-Log Ben | 3   | ea   | \$3,634.80   | 11,404.4           | half log Section C - East side and North parking lot   |
|  |     |      | <b>Total</b> | <b>\$77,683.76</b> |  |
| Section A - West Side                                    |     |      |              | \$22,022.60        |  |
| Section B - City Hall and Islands                        |     |      |              | n/a                |  |
| Section C - East side and North parking lot              |     |      |              | \$35,991.10        |  |

## PLANTING

Plant all plants according to design. For parking lot mix, plant in groupings of 5-7 plants. Seed a mix of microclover, Pearl's sun/shade mix, and violets around all hardscaping areas and cover with wheat straw for establishment. Plant selection subject to change as install date approaches. Includes all labor and materials.

| DESCRIPTION                                   | QTY | UNIT | COST         | TOTAL              |   |
|---|-----|------|--------------|--------------------|---|
| PLANTING: seed- American Meadows micro clover | 100 | sf   | \$0.10       | \$10.00            | Section A - West Side                       |
| PLANTING: seed- American Meadows micro clover | 100 | sf   | \$0.10       | \$10.00            | Section A - West Side                       |
| PLANTING: bulk- wheat straw only              | 393 | sf   | \$0.40       | \$157.20           | Section A - West Side                       |
| PLANTING: seed- Pearl' s Premium sun/shade    | 100 | sf   | \$0.59       | \$59.00            | Section A - West Side                       |
| PLANTING: seed- violet sororia                | 100 | sf   | \$0.59       | \$59.00            | Section C - East side and North parking lot |
| PLANTING: seed- violet sororia                | 100 | sf   | \$0.59       | \$59.00            | Section C - East side and North parking lot |
| PLANTING: bulk- wheat straw only              | 305 | sf   | \$0.40       | \$122.00           | Section C - East side and North parking lot |
| PLANTING: seed- Pearl' s Premium sun/shade    | 100 | sf   | \$0.59       | \$59.00            | Section C - East side and North parking lot |
|   |     |      | subtotal     | \$535.20           |   |
| <b>ADDITIONAL</b>                             |     |      |              |                    |   |
| plant list                                    |     |      |              | \$47,549.98        |   |
|   |     |      | <b>Total</b> | <b>\$48,085.18</b> |   |
| Section A - West Side                         |     |      |              | \$10,518.82        |   |
| Section B - City Hall and Islands             |     |      |              | \$22,573.75        |   |
| Section C - East side and North parking lot   |     |      |              | \$14,992.61        |   |

**PLANT LIST**

| BOTANICAL NAME                   | COMMON NAME                                 | QTY | SIZE       | SPACING | \$/UNIT      | TOTAL              | REMARKS                                     |
|----------------------------------|---|-----|------------|---------|--------------|--------------------|---|
| <i>Pinus argentea</i>            | Chicaww Plum                                | 1   | 5 gal      |         | \$291.56     | \$291.56           | Section A - West Side                       |
| <i>Amygdalchier</i> spp.         | Serviceberry                                | 5   | 2' calip M |         | \$708.12     | \$2,124.36         | Section A - West Side                       |
| <i>Clethra alnifolia</i>         | Sweet Pepperbush                            | 8   | 7 gal      |         | \$244.03     | \$1,952.24         | Section A - West Side                       |
| <i>Hammamelis virginiana</i>     | Witch Hazel                                 | 2   | 30 gal     |         | \$508.87     | \$1,017.74         | Section A - West Side                       |
| <i>Hydrangea arborescens</i>     | Woodland Hydrangea                          | 17  | 7 gal      |         | \$244.03     | \$4,148.59         | Section A - West Side                       |
| <i>Hydrangea quercifolia</i>     | Oakleaf Hydrangea                           | 4   | 7 gal      |         | \$244.03     | \$976.12           | Section A - West Side                       |
| <i>Rhododendron canadense</i>    | Redmont Azalea                              | 3   | 7 gal      |         | \$244.03     | \$742.09           | Section A - West Side                       |
| <i>Asimina triloba</i>           | Pawpaw                                      | 3   | 5 gal      |         | \$291.56     | \$874.68           | Section B - City Hall and Islands           |
| <i>Magnolia virginiana</i>       | Sweet Bay Magnolia                          | 1   | 8' tall M  |         | \$708.12     | \$708.12           | Section B - City Hall and Islands           |
| <i>Chionanthus virginicus</i>    | American Fringetree                         | 1   | 7' tall M  |         | \$708.12     | \$708.12           | Section B - City Hall and Islands           |
| <i>Quercus alba</i>              | White Oak                                   | 2   | 4' calip M |         | \$1008.00    | \$2,016.00         | Section B - City Hall and Islands           |
| <i>Calliarga americana</i>       | American Beautyberry                        | 1   | 5 gal      |         | \$291.56     | \$291.56           | Section B - City Hall and Islands           |
| <i>Cephalanthus occidentalis</i> | Butterbush                                  | 7   | 5 gal      |         | \$291.56     | \$2,040.92         | Section B - City Hall and Islands           |
| <i>Ilex verticillata</i>         | Winterberry                                 | 6   | 7 gal      |         | \$244.03     | \$1,464.18         | Section B - City Hall and Islands           |
| <i>Itea virginica</i>            | Virginia Sweetspine                         | 44  | 7 gal      |         | \$244.03     | \$9,477.32         | Section B - City Hall and Islands           |
| <i>Vaccinium</i> spp.            | Blueberry                                   | 7   | 7 gal      |         | \$244.03     | \$1,708.21         | Section B - City Hall and Islands           |
| <i>Eragrostis spectabilis</i>    | Purple Lovegrass                            | 57  | 1 gal      |         | \$32.76      | \$1,867.52         | Section B - City Hall and Islands           |
| <i>Schizanthum scoparium</i>     | Little Bluestem                             | 57  | 1 gal      |         | \$32.76      | \$1,867.52         | Section B - City Hall and Islands           |
| <i>Magnolia virginiana</i>       | Sweet Bay Magnolia                          | 1   | 8' tall M  |         | \$708.12     | \$708.12           | Section C - East side and North parking lot |
| <i>Azalea parviflora</i>         | Bottlebrush Buckeye                         | 6   | 30 gal     |         | \$508.87     | \$3,053.22         | Section C - East side and North parking lot |
| <i>Amygdalchier</i> spp.         | Serviceberry                                | 5   | 2' calip M |         | \$708.12     | \$2,124.36         | Section C - East side and North parking lot |
| <i>Calliarga americana</i>       | American Beautyberry                        | 7   | 5 gal      |         | \$291.56     | \$2,040.92         | Section C - East side and North parking lot |
| <i>Hydrangea quercifolia</i>     | Oakleaf Hydrangea                           | 3   | 7 gal      |         | \$244.03     | \$742.09           | Section C - East side and North parking lot |
| <i>Itea virginica</i>            | Virginia Sweetspine                         | 22  | 7 gal      |         | \$244.03     | \$4,708.66         | Section C - East side and North parking lot |
| <i>Viburnum prunifolium</i>      | Blackhaw Viburnum                           | 2   | 6' tall M  |         | \$708.12     | \$1,416.24         | Section C - East side and North parking lot |
|                                  |   |     |            |         | <b>TOTAL</b> | <b>\$10,888.62</b> |   |
|                                  | Section A - West Side                       |     |            |         |              | \$10,282.62        |   |
|                                  | Section B - City Hall and Islands           |     |            |         |              | \$2,227.375        |   |
|                                  | Section C - East side and North parking lot |     |            |         |              | \$36,938.61        |   |