



**OFFICIAL MINUTES OF THE OXFORD MAYOR AND COUNCIL MEETING  
SPECIAL CALLED WORK SESSION  
FY2025 OPERATING AND CAPITAL BUDGETS  
FY 2025-2029 CAPITAL IMPROVEMENT PLAN  
THURSDAY, APRIL 18, 2024 – 8:00 AM**

**ELECTED OFFICIALS PRESENT:**

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

**APPOINTED/STAFF PRESENT:**

Marcia Brooks – City Clerk/Treasurer  
Bill Andrew – City Manager  
Mark Anglin – Police Chief

**OTHERS PRESENT:** None.

**Agenda (Attachment A)**

1. The meeting was called to order by the Honorable David S. Eady, Mayor.
2. **Review of Requests Submitted by Councilman Erik Oliver (Attachment B)**
  1. History storyboards in City Hall – add \$2,000 to Furniture and Fixtures under Department 1500 (Operating budget).
  2. Display cabinets for City Hall – add \$3,000 to Furniture and Fixtures under Department 1500 (Operating budget).
  3. Continued improvements to Yarbrough House - Combine with #4 and budget for both together – add \$10,000 to Operating budget. Bill Andrew advised that a temporary pole is being run in the next week or so on the Town Green for vendors at the Farmer's Market. Recommendations are to add a deck on the Green and add some fencing to improve and further delineate parking areas. Decision was made to defer building a deck on the Green to a future fiscal year.
  4. Continued improvements to Farmers Market - See #3.
  5. Sound buffering of pavilion at park - Jim Windham recommended checking with a sound engineer to see what would be appropriate before spending money. Temporary solution of acoustic curtain was suggested.
  6. Removal/replacement of deck behind Old Church- Jim Windham recommends that this be made a priority. It should also be bigger to accommodate events.

7. Parking improvements in proximity to Old Church – Mr. Oliver will share concept plan by next work session.
8. Re-editing/formatting and re-issue of 175<sup>th</sup> Anniversary book. Mayor Eady suggested that Mr. Oliver serve on a committee with Louise Eady and Lisa Dorward to investigate having UGA Press reformat the book. Defer most of cost for production to FY 2026.
9. Development/design of city seasonal and event banners. Desire expressed to have some consistency with the Christmas light displays.
10. Drainage improvements in cemetery and other key areas – already covered in budget.

### **3. FY 2025 Capital Budget and FY 2025-2029 Capital Improvement Plan**

1. Changed interview room to overall space analysis and reduced from \$50,000 to \$30,000.
2. Catova Creek and Three Trails Project – Mayor Eady and Bill Andrew provided clarification on how costs would be spread over the CIP.
3. No mower needed for FY 2025 per Jody Reid.
4. Clarification on some numbers under Streets, Drainage, Street Lamps including two years of the repaving schedule. City Council requested the schedule.
5. Modified E. Clark Street cost. Engineering and design cost in FY 2025, construction in FY 2026.
6. F150 Lightning (electric models) - based on estimates, \$55,000 was added to be divided between Water/Sewer and Electric.
7. Trailer for Public Works cost reduced – actual bid received.
8. Removed allocations for DDA.
9. Some of cost of financial software must be carried to FY 2025.
10. Estimate of \$75,000 to repair the green at Asbury Street Park.
11. Added \$40,000 for speed tables on East and West Soule Street (six).
12. Benches and canopies at Asbury Street Park – reduced to \$60,000. Bill Andrew suggested using these funds to hire a park planner to make recommendations for all the issues related to Asbury Street Park and come up with a Phase 2 plan before spending money on specific items.
13. Bucket truck can be deferred to FY 2026.
14. Mayor Eady asked if depreciation expense could be left off the budget or if the amounts could be transferred to the enterprise fund capital accounts. Marcia Brooks advised she would check with the auditors.
15. Retain \$250,000 transferred from Municipal Comp Trust for the defunct solar project in the Electric fund to use for other capital investments.
16. Mayor Eady suggested taking out a GEFA loan to fund the water/sewer projects needed in anticipation of future 2023 SPLOST revenue.

### **4. FY 2025 Operating Budget**

1. Old Church event contract – Include \$5,000 on the revenue and expenditure sides.
2. Completed Electric Franchise revenue FY 2025 estimate.
3. Added revenue and expenditure lines for TAG Grant.
4. Request to separate out revenue for Town Center Green, Old Church, and Asbury Street Park pavilion.
5. Updated employee insurance amounts based on employees' actual selections.
- 6.

7. Reduce Computer Upgrades in City Clerk's office – two computers need to be purchased ASAP in FY 2024.
8. Moved leaf and brush debris removal costs from Solid Waste to Streets.
9. Stormwater Management – slight increase for annual stormwater report.
10. Parks cameras line added – estimates needed. Adding \$24,000 pending estimates.
11. Distinguish supplies and materials for cleaning supplies from costs for trees, etc.
12. Added \$2,200 to Supplies and Materials for replacement of eleven Bradford pear trees.  
Reduced to \$1,600 (for eight trees) because Public Works can only water a certain amount of trees.

**5. Other Business**

Chief Mark Anglin reviewed the City of Oxford Police Department annual report.

**6. Work Session Meeting Review**

**7. Executive Session**

None.

**8. Adjourn**

Mayor Eady adjourned the meeting at 11:55 a.m.

Respectfully Submitted,



Marcia Brooks  
City Clerk/Treasurer

**Oxford Mayor and Council  
Special Called Budget Work Session  
Thursday, April 18, 2024 – 8:00 am – 12 noon  
Oxford City Hall  
110 W. Clark Street – Oxford GA 30054  
A G E N D A**

1. **Mayor's Announcements**
2. **\*Second Review of FY 2025 Operating Budget**
3. **\*Second Review of FY 2025 Capital Budget**
4. **\*Second Review of FY 2025-2029 Capital Improvement Plan**
5. **Other Business**
6. **Work Session Meeting Review** – Mayor Eady will review all the items discussed during the meeting.
7. **Executive Session** - An Executive Session could potentially be held for Land Acquisition/Disposition, Addressing Pending or Potential Litigation, and/or Personnel.

\*Attachments



# Annual Operating Budget - FY2025

July 1, 2024 - June 30, 2025

Adopted xx/xx/2024

Mayor David S. Eady

Councilmembers

Jeff Wearing - Erik Oliver

Laura McCanless - George Holt

Mike Ready - Jim Windham

Bill Andrew, City Manager

Marcia Brooks, City Clerk/Treasurer

Mark Anglin, Police Chief

Jody Reid, Supervisor of Public Works and Utilities

	Acct Number	Description	FY2023 Budget (Amended)	FY2023 Actual	FY2024 Budget	FY2024 Actual thru January	FY2024 Estimate full year	FY2025 Recommend	Comments
<b>GENERAL FUND - REVENUE</b>									
1	100-0000-3110000-000	General Property Taxes		\$ 236					
2	100-0000-3111000-000	Real Property Tax-Current Yr.	\$ 135,000	\$ 146,154	\$ 172,000	\$ 184,657	\$ 184,657	\$ 190,000	Reflects growth in property tax digest.
3	100-0000-3112000-000	Property Tax - Prior Year	\$ 3,000	\$ 25,215	\$ 4,021	\$ 2,793	\$ 2,793	\$ 3,500	
4	100-0000-3113100-000	Motor Vehicle Adv.	\$ 2,500	\$ 2,377	\$ 1,500	\$ 708	\$ 1,214	\$ 1,000	
5	100-0000-3113150-000	Motor Vehicle TAVT	\$ 170,000	\$ 201,209	\$ 180,000	\$ 106,613	\$ 182,765	\$ 180,000	
6	100-0000-3113160-000	AAVT Alternative		\$ 424					
7	100-0000-3113400-000	Intangible Tax	\$ 7,000	\$ 6,121	\$ 4,853	\$ 631	\$ 1,082	\$ 1,000	
8	100-0000-3116000-000	Real Estate Transfer	\$ 2,000	\$ 2,180	\$ 1,122	\$ 1,319	\$ 2,261	\$ 1,500	
9	100-0000-3117100-000	Electric Franchise Tax	\$ 2,200	\$ 2,530	\$ 2,530	\$ -	\$ -	\$ 2,500	
10	100-0000-3117300-000	Gas Franchise Tax	\$ 14,000	\$ 16,461	\$ 11,580	\$ 5,805	\$ 9,951	\$ 10,000	
11	100-0000-3117500-000	TV Cable Franchise Tax	\$ 35,000	\$ 32,473	\$ 30,000	\$ 21,018	\$ 36,030	\$ 32,000	
12	100-0000-3117600-000	Telephone Franchise Tax	\$ 6,000	\$ 4,882	\$ 4,440	\$ 794	\$ 1,361	\$ 1,500	
13	100-0000-3131000-000	LOST Sales & Use Tax	\$ 562,000	\$ 665,275	\$ 582,000	\$ 344,038	\$ 589,779	\$ 580,000	
14	100-0000-3161000-000	General Occupational Tax	\$ 11,000	\$ 11,577	\$ 11,000	\$ 6,822	\$ 11,695	\$ 11,000	Business License payments.
15	100-0000-3162000-000	Insurance Premium Tax	\$ 170,000	\$ 186,420	\$ 180,000	\$ 203,837	\$ 203,837	\$ 195,000	One check per year, based on population.
16	100-0000-3190000-000	Penalty/Interest on Del Taxes	\$ 1,000	\$ 1,074	\$ 1,000	\$ 287	\$ 492	\$ 1,000	
17	100-0000-3212000-000	General Building Permits	\$ 5,000	\$ 9,813	\$ 10,000	\$ 2,018	\$ 3,460	\$ 5,000	
18	100-0000-3229010-000	Misc. Income	\$ 500	\$ 368	\$ 250	\$ 132	\$ 226	\$ 250	
19	100-0000-3229900-001	Farmer's Market Permits				\$ 40	\$ 69	\$ 50	
20	100-0000-3312100-000	Direct Federal Grants					\$ -		
21	100-0000-3342000-000	State Grants					\$ -	\$ 69,485	Reimbursements for TAG Grant
22	100-0000-3358000-000	Intergovernmental Revenues	\$ 25,000	\$ 28,352	\$ 56,500	\$ 9,368	\$ 28,500	\$ 28,500	LMIG. This check already came in.
23	100-0000-3414000-000	Printing/Duplicating Service	\$ 100	\$ 93	\$ 100	\$ 20	\$ 35	\$ 100	
24	100-0000-3419100-000	Election Qualifying Fees			\$ 750	\$ 576	\$ 987		
25	100-0000-3491000-000	Cemetery Fees	\$ 5,000	\$ 6,600	\$ 5,000	\$ 3,550	\$ 6,086	\$ 5,000	
26	100-0000-3493000-000	Bad Check Fees	\$ 500	\$ 395	\$ 500	\$ 115	\$ 197	\$ 250	
27	100-0000-3510000-000	Fines & Forfeitures	\$ 75,000	\$ 81,673	\$ 77,640	\$ 42,776	\$ 73,330	\$ 75,000	
28	100-0000-3610000-000	Interest Revenues	\$ 5,000	\$ 62,205	\$ 50,000	\$ 89,259	\$ 153,015	\$ 125,000	Reflects an increase in interest rates.
29	100-0000-3710000-000	Contributions from Private Sources	\$ 500	\$ -	\$ 2,000	\$ -	\$ -		most commonly comes from film donations. Query
30	100-0000-3710000-002	July 4th Donations		\$ 2,625			\$ 2,000	\$ 2,000	
31	100-0000-3810000-000	Rents and Royalties	\$ 5,000	\$ 8,550	\$ 12,000	\$ 3,600	\$ 6,171	\$ 10,000	increase to 10,000 in anticipation of Old Church
32	100-0000-3810010-000	Lease Agreement Income	\$ 31,710	\$ 33,507	\$ 33,507	\$ -	\$ 33,507	\$ 33,507	810 Whatcoat Building Lease - Oxford College.
33	100-0000-3810020-000	Lease - Verizon	\$ 28,000	\$ 22,863	\$ 30,703	\$ 17,484	\$ 29,973	\$ 30,000	Water Tower Antenna - Verizon Wireless.
34	100-0000-3890000-000	Misc. Revenue	\$ 500	\$ 1,987	\$ 2,000	\$ -	\$ -	\$ 2,000	
35	100-0000-3890000-001	Insurance Credits							
36	100-0000-3923000-000	Proceeds-Dispose of Assets				\$ 8,540	\$ 8,540		
37	100-3200-3830000-000	Insurance Claim Reimbursement		\$ 3,095					
		<b>REVENUES TOTAL</b>	\$ 1,302,510	\$ 1,566,733	\$ 1,466,996	\$ 1,056,799	\$ 1,574,012	\$ 1,596,142	

	Acct Number	Description	FY2023 Budget (Amended)	FY2023 Actual	FY2024 Budget	FY2024 Actual thru January	FY2024 Estimate full year	FY2025 Recommend	Comments
<b>GENERAL FUND - EXPENDITURES</b>									
<b>CITY COUNCIL</b>									
1	100.1100.511100.000	Regular Employees	\$ 30,000	\$ 29,720	\$ 34,800	\$ 17,500	\$ 30,000	\$ 34,800	
2	100.1100.512200.000	Social Security (FICA)	\$ 2,295	\$ 2,274	\$ 2,662	\$ 1,339	\$ 2,295	\$ 2,662	
3	100.1100.523100.000	Liability Insurance	\$ 10,700	\$ 11,038	\$ 15,000		\$ 15,000	\$ 20,000	Annual bill in April.
4	100.1100.523600.000	Education & Training	\$ 2,500	\$ 918	\$ 5,000	\$ 2,468	\$ 3,000	\$ 5,000	process of approval for training needed from mayor
5	100.1400.511100.000	Reg Employees - Election			\$ 750	\$ -			
		<b>SUBTOTAL</b>	\$ 45,495	\$ 43,949	\$ 58,212	\$ 21,307	\$ 50,295	\$ 62,462	

	Acct Number	Description	FY2023 Budget (Amended)	FY2023 Actual	FY2024 Budget	FY2024 Actual thru January	FY2024 Estimate full year	FY2025 Recommend	Comments
<b>GENERAL GOVERNMENT</b>									
1	100.1500.511100.000	Regular Employees	\$ 269,033	\$ 277,342	\$ 298,789	\$ 162,751	\$ 279,001	\$ 364,775	100% of City Clerk, Deputy City Clerk, 2 associate clerks, City Manager
2	100.1500.511300.000	Overtime	\$ 5,000	\$ 6,330	\$ 6,000	\$ 4,530	\$ 7,766	\$ 6,000	
3	100.1500.512100.000	Group Insurance	\$ 60,000	\$ 50,794	\$ 65,000	\$ 39,254	\$ 67,293	\$ 69,134	Health and Life Insurance
4	100.1500.512200.000	Social Security (FICA)	\$ 20,581	\$ 21,701	\$ 22,857	\$ 12,797	\$ 21,938	\$ 27,905	
5	100.1500.512400.000	Retirement Plan Expense	\$ 20,000	\$ 20,118	\$ 20,250	\$ 4,883	\$ 8,372	\$ 8,500	Stacey portion of defined benefit plan
6	100.1500.512450.000	Retirement Cont. (DC) 401	\$ 16,142	\$ 10,445	\$ 17,927	\$ 4,869	\$ 8,348	\$ 21,887	6%
7	100.1500.512700.000	Workers' Comp Insurance	\$ 1,500	\$ 1,023	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	
8	100.1500.512900.000	Unemployment Payments	\$ 2,000	\$ 3,213	\$ 6,500	\$ -	\$ -		
9	100.1500.521200.000	Professional	\$ 106,600	\$ 90,816	\$ 125,000	\$ 73,045	\$ 125,221	\$ 130,000	City Attorney, CPA Firm, Audit Services, Tax Assessor's Office
10	100.1500.521200.001	Code Enforcement Services	\$ 6,000	\$ 7,750	\$ 6,000	\$ 2,860	\$ 4,903	\$ 6,000	Contract with Bureau Veritas
11	100.1500.521200.002	Building Permit (BV)	\$ 7,500	\$ 10,100	\$ 7,500	\$ -	\$ -	\$ 4,000	Contract with Bureau Veritas
12	100.1500.521202.000	Fire Services - Newton County	\$ 45,300	\$ 45,293	\$ 50,000	\$ 53,632	\$ 53,632	\$ 55,000	Annual tax bill from Newton County
13	100.1500.521300.000	Technical Purchased Service	\$ 55,000	\$ 54,330	\$ 65,000	\$ 42,173	\$ 72,296	\$ 75,000	
14	100.1500.522200.000	Repairs & Maintenance	\$ 30,000	\$ 24,993	\$ 30,000	\$ 15,936	\$ 27,318	\$ 30,000	
15	100.1500.522200.001	Whatcoat Building Maintenance	\$ 10,000	\$ 685	\$ 5,000	\$ 2,300	\$ 3,943	\$ 5,000	
16	100.1500.522200.002	YH Welcome Center	\$ -	\$ 1,075	\$ 2,000	\$ -	\$ -	\$ 2,000	
17	100.1500.522320.000	Equipment Leases and Rentals	\$ 1,300	\$ 925	\$ 1,300	\$ 514	\$ 881	\$ 1,300	Lease for new copier at City Hall
18	100.1500.523100.000	Liability Insurance	\$ 9,600	\$ 9,426	\$ 12,800	\$ -	\$ 12,800	\$ 15,000	Annual bill in April
19	100.1500.523200.000	Telephone - Postage	\$ 26,000	\$ 29,351	\$ 26,000	\$ 10,574	\$ 18,127	\$ 22,000	
20	100.1500.523300.000	Advertising & Promotions	\$ 10,000	\$ 6,577	\$ 10,000	\$ 2,125	\$ 3,643	\$ 5,000	
21	100.1500.523320.000	July 4th Parade Expenses	\$ 6,000	\$ 7,547	\$ 15,000	\$ 7,040	\$ 12,068	\$ 15,000	
22	100.1500.523600.000	Dues & Fees	\$ 12,000	\$ 13,760	\$ 12,000	\$ 8,487	\$ 14,548	\$ 15,000	
23	100.1500.523700.000	Education & Training	\$ 6,500	\$ 5,066	\$ 10,000	\$ 1,051	\$ 1,801	\$ 10,000	
24	100.1500.531100.000	Supplies & Materials	\$ 17,000	\$ 11,418	\$ 17,000	\$ 4,158	\$ 7,128	\$ 15,000	
25	100.1500.531200.000	Energy - Utilities	\$ 17,000	\$ 11,436	\$ 17,000	\$ 5,135	\$ 8,803	\$ 10,000	
26	100.1500.531600.000	Small Equipment Under \$5,000	\$ 4,000	\$ 1,527	\$ 4,000	\$ -	\$ -	\$ 4,000	
27	100.1500.531600.001	Computer Upgrades	\$ 4,000	\$ 4,449	\$ 4,000	\$ -	\$ -	\$ 6,500	5 new PCs for City Hall admin staff
28	100.1500.531700.000	Other/Meetings & Events	\$ 3,000	\$ 3,162	\$ 7,500	\$ 1,462	\$ 2,507	\$ 5,000	
29	100.1500.542000.000	Machinery & Equipment		\$ 860					
30	100.1500.542300.000	Furniture and Fixtures	\$ 2,500		\$ 2,500	\$ 2,788	\$ 4,780	\$ 3,000	
31	100.1500.579000.000	Contingency - General	\$ 10,000		\$ 5,000		\$ 5,000	\$ 5,000	
32	100.1500.579010.000	Contingencies - cash over & short	\$ 500	\$ 100	\$ 500	\$ 293	\$ 500	\$ 500	
		<b>SUBTOTAL</b>	<b>\$ 784,056</b>	<b>\$ 731,609</b>	<b>\$ 873,623</b>	<b>\$ 462,658</b>	<b>\$ 773,817</b>	<b>\$ 938,701</b>	



	Acct Number	Description	FY2023 Budget (Amended)	FY2023 Actual	FY2024 Budget	FY2024 Actual thru January	FY2024 Estimate full year	FY2025 Recommend	Comments
<b>COURT</b>									
1	100.2500.521200.000	Contract - Judge	\$ 6,250	\$ 6,250	\$ 6,250	\$ 3,125	\$ 6,250	\$ 6,250	
2	100.2500.521210.000	Contract - Public Defender	\$ 625	\$ -	\$ 625			\$ 625	
3	100.2500.521211.000	Contract - Solicitor	\$ 6,000	\$ 5,200	\$ 6,000	\$ 2,800	\$ 6,000	\$ 6,000	
4	100-2500-523600-000	Subpoena fee	\$ 400	\$ -	\$ 400	\$ 25		\$ 250	Moved from Police to Court in FY 2023
5	100.2500.523700.000	Education - Clerk	\$ 1,500	\$ 177	\$ 1,500	\$ 415	\$ 711	\$ 1,500	
6	100.2500.523701.000	Education - Judge	\$ 750	\$ 2,115	\$ 750			\$ 750	
7	100.2500.523850.000	Contract - Translator	\$ 500		\$ 500	\$ 200		\$ 1,000	
8	100-2500-571000-000	Court Disposition Funds Payable	\$ 25,000	\$ 21,862	\$ 25,000	\$ 12,090	\$ 20,725	\$ 22,000	Moved from Police to Court in FY 2023
		<b>SUBTOTAL</b>	\$ 41,025	\$ 35,604	\$ 41,025	\$ 18,655	\$ 33,687	\$ 38,375	

	Acct Number	Description	FY2023 Budget (Amended)	FY2023 Actual	FY2024 Budget	FY2024 Actual thru January	FY2024 Estimate full year	FY2025 Recommend	Comments
<b>POLICE DEPARTMENT</b>									
1	100.3200.511000.000	Regular Employees	\$ 231,551	\$ 174,479	\$ 237,979	\$ 142,982	\$ 245,112	\$ 285,845	100% of Police Chief + 3 officers
2	100.3200.511300.000	Overtime	\$ 10,000	\$ 4,891	\$ 10,000	\$ 7,717	\$ 13,230	\$ 10,000	
3	100.3200.511300.001	Overtime Pension		\$ 169					
4	100.3200.512100.000	Group Insurance	\$ 25,000	\$ 11,205	\$ 20,300	\$ 1,179	\$ 2,021	\$ 23,290	Health and Life Insurance
5	100.3200.512200.000	Social Security (FICA)	\$ 17,714	\$ 13,735	\$ 18,205	\$ 11,529	\$ 19,763	\$ 21,867	
6	100.3200.512450.000	Retirement Cont. (DC) 401	\$ 13,893	\$ 7,908	\$ 14,279	\$ 5,382	\$ 9,226	\$ 14,889	6%
7	100.3200.512700.000	Workers' Comp Insurance	\$ 8,000	\$ 7,136	\$ 8,000		\$ 8,000	\$ 8,000	
8	100.3200.521200.000	Legal & Professional			\$ 2,500		\$ -	\$ 2,500	
9	100.3200.521300.000	Tech Purch Serv/Courtware	\$ 14,400	\$ 13,439	\$ 14,400	\$ 7,200	\$ 12,343	\$ 15,000	
10	100-3200-521301-000	Service Contracts	\$ 8,000	\$ 8,151	\$ 34,200	\$ 19,101	\$ 32,744	\$ 35,000	
11	100-3200-521302-000	Technical Services	\$ -	\$ 1,386	\$ 2,400	\$ -	\$ -	\$ 2,500	VC3 Charges
12	100.3200.522200.000	Veh & Equip Repairs & Maint	\$ 10,000	\$ 6,118					
13	100-3200-522200-000	Vehicle Repairs & Maint			\$ 8,000	\$ 4,587	\$ 7,863	\$ 10,000	
14	100-3200-522201-000	Equip Repairs & Maint	\$ 5,000	\$ 383	\$ 3,000	\$ -	\$ -	\$ 3,000	RADAR/LIDAR Maint.Certifications/Radio Repair
15	100-3200-522310-000	Rentals	\$ 500	\$ 398	\$ 500	\$ 398	\$ 398	\$ 500	Indoor Shooting Range
16	100.3200.523100.000	Liability Insurance	\$ 16,100	\$ 18,294	\$ 23,500	\$ -	\$ 23,500	\$ 30,000	Annual bill in April
17	100.3200.523200.000	Telephone-Postage	\$ 5,480	\$ 7,040	\$ 6,200	\$ 2,723	\$ 4,669	\$ 5,000	
18	100.3200.523600.000	Dues & Fees	\$ 200	\$ 145	\$ 200	\$ 219	\$ 375	\$ 1,000	GA Chiefs' Assoc., IACP
19	100.3200.523700.000	Education & Training	\$ 3,000	\$ 2,743	\$ 6,000	\$ 2,830	\$ 4,851	\$ 5,000	
20	100.3200.523900.000	Prisoner Housing & costs	\$ 13,000	\$ 5,175	\$ 10,000	\$ 840	\$ 1,440	\$ 6,000	
21	100-3200-531101-000	Office Supplies & Materials	\$ 1,500	\$ 4,353	\$ 2,000	\$ 866	\$ 1,485	\$ 2,000	
22	100-3200-531102-000	Operational Supplies & Materials	\$ 4,500	\$ 4,239	\$ 5,000	\$ 4,121	\$ 7,065	\$ 3,000	
23	100.3200.531270.000	Gasoline	\$ 10,000	\$ 4,152	\$ 10,000	\$ 3,668	\$ 6,287	\$ 7,500	fully staffed - increase in costs
24	100.3200.531600.000	Small Equipment Under \$5,000	\$ 5,000	\$ 8,595	\$ 7,000	\$ 269	\$ 462	\$ 7,000	
25	100.3200.531600.001	Computer Upgrades	\$ 5,000	\$ 15,656	\$ 3,000	\$ 141	\$ 242	\$ 3,000	
26	100.3200.531700.000	Uniforms	\$ 5,000	\$ 5,234	\$ 5,000	\$ 3,575	\$ 6,129	\$ 5,000	
27	100.3800.342500.000	E-911 Center	\$ 25,000	\$ 14,510	\$ 25,000	\$ -	\$ 13,494	\$ 17,000	
		<b>SUBTOTAL</b>	\$ 437,838	\$ 339,531	\$ 476,663	\$ 219,327	\$ 420,699	\$ 523,892	

	Acct Number	Description	FY2023 Budget (Amended)	FY2023 Actual	FY2024 Budget	FY2024 Actual thru January	FY2024 Estimate full year	FY2025 Recommend	Comments
<b>STREET DEPARTMENT</b>									
1	100.4200.511100.000	Regular Employees-Street	\$ 71,447	\$ 83,410	\$ 81,901	\$ 45,896	\$ 78,678	\$ 111,793	60% of 3 groundskeepers + 33% of equipment operator/meter reader + 100% of refuse/collection worker
2	100.4200.511300.000	Overtime	\$ 1,500	\$ 1,259	\$ 1,500	\$ 916	\$ 1,570	\$ 1,500	
3	100.4200.512100.000	Employee Insurance	\$ 20,000	\$ 14,974	\$ 20,000	\$ 11,617	\$ 19,915	\$ 37,481	Health and Life Insurance
4	100.4200.512200.000	Social Security (FICA)	\$ 5,466	\$ 9,088	\$ 6,265	\$ 3,581	\$ 6,139	\$ 8,552	
5	100.4200.512450.000	Retirement Cont. (DC) 401	\$ 4,287	\$ 3,774	\$ 4,914	\$ 1,544	\$ 2,646	\$ 6,708	6%
6	100.4200.512700.000	Workers' Comp Insurance	\$ 4,000	\$ 5,135	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	
7	100.4200.521200.000	Professional (Arborist)	\$ 1,500	\$ 450	\$ 1,500	\$ 375	\$ 643	\$ 750	
8	100.4200.521201.000	Professional - Engineering	\$ 6,000	\$ 300	\$ 5,000	\$ 113	\$ 193	\$ 5,000	
9	100.4200.522110.000	Disposal Services-Landfill Fees						\$ 12,000	Moved from Solid Waste for FY 2025
10	100.4200.522200.000	Veh & Equip Repairs & Maint	\$ 15,000	\$ 17,400	\$ 15,000	\$ 9,940	\$ 17,039	\$ 18,000	
11	100.4200.523600.000	Dues and Fees	\$ 100	\$ -	\$ 100	\$ -	\$ -	\$ 100	
12	100.4200.523700.000	Education & Training	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ 500	
13	100.4200.523850.000	Contract Labor	\$ -	\$ 11,632	\$ 7,500	\$ 3,188	\$ 5,465	\$ 28,500	Temporary help; moved 21,000 from Solid Waste
14	100.4200.531100.000	Supplies & Materials	\$ 15,000	\$ 18,324	\$ 15,000	\$ 9,331	\$ 15,996	\$ 16,000	Increase in pricing
15	100.4200.531270.000	Gasoline/Diesel	\$ 4,000	\$ 3,784	\$ 4,000	\$ 2,181	\$ 3,738	\$ 4,000	
16	100.4200.531600.000	Small Equipment Under \$5,000	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	
17	100.4200.531700.000	Uniforms	\$ 2,000	\$ 2,745	\$ 2,500	\$ 1,912	\$ 3,278	\$ 2,500	Increase in pricing
18	100.4200.531800.000	Stormwater Management	\$ 5,500	\$ 2,500	\$ 3,500	\$ 4,200	\$ 4,200	\$ 4,500	Annual stormwater report
19	100.4200.531901.000	City Tree Removal	\$ 25,000	\$ 15,150	\$ 30,000	\$ 4,800	\$ 8,229	\$ 10,000	Trees continue to decline
20	100.4200.531910.000	City Trail Maintenance	\$ 3,000						See Parks and Rec Budget
21	100.4200.532100.000	Sidewalks	\$ 10,000		\$ 3,000			\$ 5,000	
22	100.4200.532100.001	Property Claims <\$1,000	\$ 1,000		\$ 1,000			\$ 1,000	
23	100.4221.541200.000	LMIG Street Repairs			\$ 80,000			\$ 28,500	
24	100-4221-541200-001	Street Repairs			\$ 5,000			\$ 10,000	
		<b>SUBTOTAL</b>	\$ 196,800	\$ 189,926	\$ 294,680	\$ 99,592	\$ 172,729	\$ 318,883	
<b>CEMETERY</b>									
1	100.4900.522200.000	Cemetery Found. Maint. Suppl.	\$ 8,500	\$ 5,000	\$ 5,000	\$ -		\$ 5,000	
2	100.4900.531900.000	Tree Removal/Planting	\$ 5,000		\$ 2,500	\$ 113		\$ 1,500	Fewer trees are in need of removal
3	100.4900.573000.000	Cemetery Sales Payments to Foundation				\$ 2,000	\$ 3,500	\$ 3,500	Added for FY 2025 (included with revenue prior)
		<b>SUBTOTAL</b>	\$ 13,500	\$ 5,000	\$ 7,500	\$ 2,113	\$ 3,500	\$ 10,000	

	Acct Number	Description	FY2023 Budget (Amended)	FY2023 Actual	FY2024 Budget	FY2024 Actual thru January	FY2024 Estimate full year	FY2025 Recommend	Comments
<b>PARKS AND RECREATION DEPARTMENT</b>									
1	100.6200.511100.000	Regular Employees - Parks & Rec.	\$ 16,716	\$ 19,585	\$ 41,845	\$ 11,243	\$ 19,274	\$ 42,695	40% of 3 groundskeepers
2	100.6200.511300.000	Overtime	\$ 500	\$ 1	\$ 500	\$ 7		\$ 500	
3	100.6200.512100.000	Group Insurance	\$ 6,000	\$ 6,474	\$ 6,500	\$ 5,933	\$ 10,170	\$ 14,370	Health and Life Insurance
4	100.6200.512200.000	Social Security (FICA)	\$ 1,003	\$ 1,498	\$ 3,201	\$ 861	\$ 1,475	\$ 3,266	
5	100.6200.512450.000	Retirement Cont. (DC) 401	\$ 787	\$ 885	\$ 2,511	\$ 395	\$ 676	\$ 2,562	6%
6	100.6200.512700.000	Workers' Comp Insurance	\$ 1,000	\$ 541	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	
7	100.6200.521200.000	Professional (arborist)	\$ 700	\$ 413	\$ 700	\$ 1,050	\$ 1,800	\$ 2,000	
8	100.6200.521300.000	Technical Purchased Services						\$ 7,500	park camera cloud storage subscription
9	100.6200.522200.000	Veh & Equip Repairs & Maint	\$ 1,000	\$ -	\$ 1,000	\$ 1,475	\$ 2,529	\$ 3,000	
10	100.6200.523850.000	Contract Labor - Temporary Help	\$ -	\$ 6,120	\$ 5,000		\$ -	\$ 5,000	
11	100.6200.523850.001	Old Church Events Management Contract							
12	100.6200.531100.000	Supplies & Materials	\$ 10,000	\$ 5,155	\$ 21,000	\$ 2,086	\$ 3,576	\$ 23,000	add \$2,200 to replace 11 Bradford pear trees
13	100.6200.531200.000	Energy - Utilities	\$ 7,000	\$ 5,139	\$ 7,000	\$ 2,472	\$ 4,238	\$ 5,500	Utilities for Asbury Street Park
14	100.6200.531270.000	Gasoline/Diesel	\$ 800	\$ 1,046	\$ 1,000	\$ 1,001	\$ 1,716	\$ 2,000	
15	100.6200.531600.000	Small Equipment Under \$5,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	
16	100.6200.531700.000	Uniforms	\$ 800	\$ 1,148	\$ 900	\$ 877	\$ 1,503	\$ 1,000	
17	100.6200.531900.000	Tree Board	\$ 15,000	\$ 14,042	\$ 21,003	\$ 1,605	\$ 2,751	\$ 27,006	Includes expenses for Arbor Day (See note)
18		Trees Across Georgia (TAG) Grant Project						\$ 69,485	reimbursable expenses on TAG Grant
19	100.6200.531910.000	City Parks and Trail Maintenance	\$ 36,000	\$ 36,203	\$ 45,000	\$ 23,520	\$ 40,321	\$ 45,000	Includes landscape maintenance contract for Asbury Street Park and invasive control/removal (ReForest ATL)
		<b>SUBTOTAL</b>	\$ 98,306	\$ 98,251	\$ 159,160	\$ 52,525	\$ 91,030	\$ 255,884	

	Acct Number	Description	FY2023 Budget (Amended)	FY2023 Actual	FY2024 Budget	FY2024 Actual thru January	FY2024 Estimate full year	FY2025 Recommend	Comments
<b>WATER &amp; SEWER FUND - REVENUES</b>									
1	505.0000.344210.000	Water Charges/Sales	\$ 565,000	\$ 562,864	\$ 572,000	\$ 380,736	\$ 652,690	\$ 650,000	does not include Archer
2	505.0000.344215.000	Water Tap Fees	\$ 4,000	\$ 5,902	\$ 4,000	\$ 14,389		\$ 5,000	
3	505.0000.344255.000	Sewer Charges/Sales	\$ 250,000	\$ 266,143	\$ 239,238	\$ 127,170	\$ 218,005	\$ 220,000	does not include Archer
4	505.0000.344256.000	Sewer Tap Fees	\$ 4,000	\$ 7,200	\$ 4,000	\$ 7,200		\$ 5,000	
5	505.0000.344280.000	Hydrant Meter	\$ 500	\$ 200	\$ 500	\$ 200		\$ 500	
6	505.0000.361000.000	Interest Revenues	\$ 300	\$ 478	\$ 300	\$ 332	\$ 569	\$ 550	
7	505.0000.389000.000	Miscellaneous Income			\$ -				
8	505.0000.389000.001	Refunds	\$ -		\$ -				
		<b>TOTAL REVENUES</b>	\$ 823,800	\$ 842,787	\$ 820,038	\$ 530,027	\$ 871,264	\$ 881,050	
<b>WATER &amp; SEWER FUND - EXPENDITURES</b>									
1	505.4300.511100.000	Regular Employees	\$ 59,744	\$ 56,787	\$ 62,856	\$ 29,321	\$ 50,265	\$ 62,575	33% of equipment operator/meter reader + 100% of Public Works Maintenance Worker + 33% of utility billing clerk
2	505.4300.511300.000	Overtime	\$ 3,000	\$ 1,238	\$ 3,000	\$ 1,554	\$ 2,665	\$ 3,000	
3	505.4300.512100.000	Employee Insurance	\$ 16,000	\$ 18,781	\$ 24,000	\$ 8,592	\$ 14,730	\$ 25,415	Health and Life Insurance
4	505.4300.512200.000	Social Security (FICA)	\$ 4,570	\$ 4,340	\$ 4,809	\$ 2,362	\$ 4,049	\$ 4,787	
5	505.4300.512450.000	Retirement Cont. (DC) 401	\$ 3,585	\$ 2,565	\$ 3,771	\$ 1,101	\$ 1,888	\$ 3,754	6%
6	505.4300.512700.000	Workers' Comp Insurance	\$ 4,200	\$ 3,786	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	
7	505.4300.521200.000	Legal & Professional	\$ 6,000	\$ 3,111	\$ 6,000	\$ 3,600	\$ 6,171	\$ 6,500	
8	505.4300.521300.000	Sewer Treatment Fees	\$ 140,000	\$ 124,726	\$ 120,000	\$ 67,707	\$ 116,070	\$ 120,000	
9	505.4300.522200.000	Veh & Equip Repairs & Maint	\$ 5,000	\$ 14,391		\$ 12,046	\$ 20,650	\$ 22,000	Split into three accounts below:
		Building Repairs			\$ 2,500				
		Equipment Repair and Rental			\$ 2,500				
		Vehicle Repairs			\$ 2,500				
10	505.4300.522200.001	Service Contracts	\$ 17,000	\$ 13,779	\$ 18,000	\$ 6,757	\$ 11,584	\$ 15,000	Contract for Water Tank Maintenance
11	505.4300.523100.000	Liability Insurance	\$ 3,200	\$ 3,269	\$ 4,800	\$ -	\$ 4,800	\$ 7,500	Annual bill in April
12	505.4300.523200.000	Telephone-Postage	\$ 1,500	\$ 701	\$ 1,500	\$ 257	\$ 441	\$ 1,000	
13	505.4300.523600.000	Dues & Fees	\$ 2,000	\$ 1,135	\$ 2,000	\$ 1,087	\$ 1,863	\$ 2,000	
14	505.4300.523700.000	Education & Training	\$ 3,400	\$ 2,587	\$ 5,000	\$ 1,133	\$ 1,942	\$ 5,000	New employee to maintain W/S license
15	505.4300.523850.000	Contract Labor	\$ 30,000	\$ 15,547	\$ 30,000	\$ 26,400	\$ 45,257	\$ 36,500	costs for 804 Emory (reimbursable) - 9,500
16	505.4300.531100.000	Materials & Supplies	\$ 22,000	\$ 21,560	\$ 23,000	\$ 17,731	\$ 30,395	\$ 30,000	Increase in costs
17	505.4300.531200.000	Energy - Utilities	\$ 2,500	\$ 1,410	\$ 2,500	\$ 1,335	\$ 2,289	\$ 2,500	
18	505.4300.531270.000	Gasoline/Diesel	\$ 4,000	\$ 3,924	\$ 4,000	\$ 1,891	\$ 3,241	\$ 4,000	
19	505.4300.531510.000	Water for Resale	\$ 200,000	\$ 209,273	\$ 200,000	\$ 121,952	\$ 209,061	\$ 215,000	NCWSA increasing about 17% (.05/1000) in FY 25
20	505.4300.531600.000	Small Equipment Under \$5,000	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000	
21	505.4300.531700.000	Uniforms	\$ 2,500	\$ 3,062	\$ 3,000	\$ 1,427	\$ 2,447	\$ 2,500	Increase in costs
22	505.4300.552200.000	Property Claims <\$1,000	\$ 1,000		\$ 1,000			\$ 1,000	
23	505.4300.561000.000	Depreciation Expense	\$ 216,480	\$ 219,784	\$ 215,000		\$ 215,000	\$ 215,000	
24	505.4300.574000.000	Bad Debt Expense	\$ 8,000		\$ 8,000		\$ 8,000	\$ 8,000	
25	505.4300.579000.000	Contingency	\$ 10,000					\$ 5,000	
26	505.4300.582000.000	GEFA Loan Interest Payback	\$ 4,300	\$ 2,890	\$ 2,500	\$ 1,498	\$ 2,568	\$ 2,500	Emory Street Sewer Project
		<b>TOTAL EXPENDITURES</b>	\$ 772,979	\$ 728,648	\$ 760,236	\$ 307,752	\$ 760,376	\$ 808,531	

	Acct Number	Description	FY2023 Budget (Amended)	FY2023 Actual	FY2024 Budget	FY2024 Actual thru January	FY2024 Estimate full year	FY2025 Recommend	Comments
<b>ELECTRIC FUND - REVENUES</b>									
1	510.0000.344310.000	Electric Sales	\$ 2,500,000	\$ 2,238,037	\$ 2,371,000	\$ 1,318,292	\$ 2,259,929	\$ 2,300,000	% revenue
2	510.0000.344311.000	Penalties After the 15th	\$ 60,000	\$ 70,693	\$ 75,000	\$ 41,219	\$ 70,661	\$ 75,000	
3	510.0000.344312.000	Service Charges	\$ 5,000	\$ 7,300	\$ 7,800	\$ 3,435	\$ 5,888	\$ 6,500	
4	510.0000.349900.000	Online Bill Pay Convenience Fee	\$ 17,000	\$ 13	\$ 500	\$ -			Fees to pay bills online.
5	510.0000.361000.000	Interest Revenue	\$ 100	\$ 258	\$ 200	\$ 214	\$ 367	\$ 350	
6	510.0000.361001.000	MCT Dividends	\$ -	\$ 10,785	\$ 8,000	\$ 8,837	\$ 15,148	\$ 8,000	
7	510.0000.381000.000	Other - Rebates	\$ 80,000	\$ 34,752	\$ 35,000	\$ 3,700	\$ 6,344	\$ 35,000	Year-End Settlement from MEAG & off-systems sales
8	510-0000-392000-000	Proceeds-Dispose of Assets	\$ -	\$ 5,000		\$ 2,525			
		<b>TOTAL REVENUES</b>	\$ 2,662,100	\$ 2,366,838	\$ 2,497,500	\$ 1,378,222	\$ 2,358,337	\$ 2,424,850	
<b>ELECTRIC FUND - EXPENDITURES</b>									
1	510.4600.511110.000	Regular Employees	\$ 155,365	\$ 125,990	\$ 144,698	\$ 82,880	\$ 142,080	\$ 158,551	34% of Equipment Operator/Meter Reader + 34% of utility billing clerk + 100% of superintendent and assistant superintendent
2	510.4600.511300.000	Overtime	\$ 6,000	\$ 3,972	\$ 6,000	\$ 2,724	\$ 4,669	\$ 6,000	
3	510.4600.512100.000	Employee Insurance	\$ 36,000	\$ 25,656	\$ 36,000	\$ 22,703	\$ 38,919	\$ 54,937	Health and Life Insurance
4	510.4600.512200.000	Social Security (FICA)	\$ 11,885	\$ 9,942	\$ 11,069	\$ 6,549	\$ 11,226	\$ 12,129	
5	510.4600.512400.000	Retirement Plan Expense	\$ 49,400	\$ (68,732)	\$ 50,000	\$ 7,325	\$ 12,557	\$ 13,000	Jody Reid portion of projected cost
6	510.4600.512450.000	Retirement Cont. (DC) 401	\$ 9,322	\$ 1,092	\$ 3,617	\$ 1,287	\$ 2,206	\$ 9,513	6%
7	510.4600.512700.000	Workers' Comp Insurance	\$ 2,000	\$ 1,160	\$ 2,500	\$ -	\$ 2,500	\$ 3,000	
8	510.4600.521200.000	ECG Professional Services	\$ 64,000	\$ 68,159	\$ 70,000	\$ 42,388	\$ 72,665	\$ 75,000	ECG fees are shown separate from power costs.
9	510.4600.522200.000	Veh & Equip Repairs & Maint	\$ 7,200	\$ 10,568	\$ 10,000	\$ 15,716	\$ 26,942	\$ 20,000	
10	510.4600.522201.000	Power line Tree Trimming	\$ 45,000	\$ 40,021	\$ 50,000	\$ 4,944	\$ 8,476	\$ 44,000	
11	510.4600.523100.000	Liability Insurance	\$ 9,200	\$ 9,014	\$ 12,300	\$ -	\$ 12,300	\$ 15,000	Annual bill in April
12	510.4600.523200.000	Telephone-Postage	\$ 9,000	\$ 7,442	\$ 9,000	\$ 4,173	\$ 7,154	\$ 9,000	
13	510.4600.523600.000	Dues & Fees	\$ 750	\$ 51	\$ 750	\$ 39	\$ 67	\$ 500	
14	510.4600.523600.001	Online Bill Pay Merchant Fee	\$ 18,000	\$ 124	\$ 500	\$ 9,840	\$ 16,869	\$ 18,000	need to reconcile several months
15	510.4600.523700.000	Linemen Training	\$ 6,000	\$ 2,031	\$ 7,500	\$ 778	\$ 1,334	\$ 7,500	This is the cost for the training program
16	510.4600.523701.000	Education & Training	\$ 3,000	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	CDL Class A Certification Class = \$3800
17	510.4600.523850.000	Contract Labor	\$ 20,000	\$ 17,774	\$ 30,000	\$ 48,858	\$ 83,756	\$ 25,000	Note: 37,677.89 of actual cost for 804 Emory St.
18	510.4600.531100.000	Supplies & Materials	\$ 18,000	\$ 4,728	\$ 25,000	\$ 8,979	\$ 15,393	\$ 20,000	Cost of Materials is considerably higher
19	510.4600.531200.000	Energy/Utilities	\$ 7,500	\$ 7,010	\$ 7,500	\$ 2,585	\$ 4,431	\$ 6,500	
20	510.4600.531270.000	Gasoline/Diesel	\$ 6,500	\$ 6,450	\$ 6,500	\$ 3,459	\$ 5,929	\$ 6,500	
21	510.4600.531530.000	Electricity Purchased	\$ 1,400,000	\$ 1,351,934	\$ 1,500,000	\$ 761,787	\$ 1,305,921	\$ 1,314,741	FY 25 amount provided by MEAG
22	510.4600.531600.000	Small Equipment Under \$5,000	\$ 2,500	\$ 3,311	\$ 3,000	\$ -	\$ -	\$ 3,000	
23	510.4600.531700.000	Uniforms	\$ 5,000	\$ 5,495	\$ 5,500	\$ 2,958	\$ 5,071	\$ 5,500	Increase in costs
24	510.4600.541004.000	Street Lights	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	
25	510.4600.552200.000	Property Claims <\$1,000				\$ 239	\$ 410	\$ 1,000	
26	510.4600.561003.000	Depreciation	\$ 94,671	\$ 110,549	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	
27	510.4600.573001-001	Refund Oxford College				\$ 65,717		\$ 65,717	payment 2 of 2 in FY 2025
28	510.4600.574000.000	Bad Debt Expense	\$ 15,000	\$ 14,238	\$ 15,000	\$ (439)	\$ 15,000	\$ 15,000	
29	510.4600.579000.000	Contingency	\$ 10,000	\$ -				\$ 5,000	
		<b>TOTAL EXPENDITURES</b>	\$ 2,013,293	\$ 1,757,978	\$ 2,113,435	\$ 1,095,489	\$ 1,895,876	\$ 2,021,089	

	Acct Number	Description	FY2023 Budget (Amended)	FY2023 Actual	FY2024 Budget	FY2024 Actual thru January	FY2024 Estimate full year	FY2025 Recommend	Comments
<b>SOLID WASTE FUND - REVENUES</b>									
1	540.0000.344110.000	Refuse Collection Charges	\$ 169,500	\$ 157,289	\$ 225,170	\$ 129,811	\$ 222,533	\$ 219,000	18,250 x 12
2	540.0000.344130.000	Sale of Recycled Materials	\$ 100	\$ -	\$ 100	\$ 595		\$ 600	
3	540.0000.389000.000	Miscellaneous Income				\$ 150		\$ 400	includes bulk/white goods revenue
		<b>TOTAL REVENUES</b>	\$ 169,600	\$ 157,289	\$ 225,270	\$ 130,556	\$ 222,533	\$ 220,000	
<b>SOLID WASTE FUND - EXPENDITURES</b>									
1	540.4300.511100.000	Regular Employee - Sanitation	\$ 37,885	\$ 19,171	\$ 39,832	\$ 9,259	\$ 15,873	\$ 9,750	<del>80% of refuse collection worker</del> + 33% of utility billing clerk
2	540.4300.511300.000	Overtime	\$ 500	\$ 144	\$ 500	\$ -	\$ -	\$ 500	
3	540.4300.511300-001	Overtime Pension		\$ (15)					
4	540.4300.512100.000	Group Insurance	\$ 8,500	\$ 8,152	\$ 8,500	\$ 1,390	\$ 2,382	\$ 12,000	
5	540.4300.512200.000	Social Security (FICA)	\$ 2,898	\$ 1,150	\$ 3,047	\$ 708	\$ 1,214	\$ 746	
6	540.4300.512450.000	Retirement Cont. (DC) 401	\$ 2,273	\$ 626	\$ 2,390	\$ 366	\$ 628	\$ 585	6%
7	540.4300.512700.000	Workers' Comp Insurance	\$ 700	\$ 1,002	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	
8	<del>540.4300.522110.000</del>	<del>Disposal Services-Landfill Fees</del>	<del>\$ 13,500</del>	<del>\$ 14,802</del>	<del>\$ 14,000</del>	<del>\$ 6,112</del>	<del>\$ 10,478</del>	<del>\$ 12,000</del>	
8	540.4300.522111.000	College Walk Dumpster Fees	\$ 7,000	\$ 6,960	\$ 7,000	\$ 3,480	\$ 5,966	\$ 7,000	
0	540.4300.522200.000	Vehicle & Equip Repairs & Maint	\$ 5,000	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000	
10	540.4300.523100.000	Liability Insurance	\$ 1,000	\$ 380	\$ 500	\$ -	\$ 500	\$ 1,000	
<del>12</del>	<del>540.4300.523580.000</del>	<del>Contract Labor</del>	<del>\$ 17,000</del>	<del>\$ 9,798</del>	<del>\$ 10,000</del>	<del>\$ 12,751</del>	<del>\$ 21,859</del>	<del>\$ 21,000</del>	Temporary help
11	540.4300.523581.000	Contracted Garbage Pickup	\$ 89,000	\$ 73,779	\$ 121,000	\$ 61,493	\$ 105,416	\$ 123,000	10,250 x 12
12	540.4300.523600.000	Dues & Fees	\$ 500	\$ -	\$ 500	\$ -		\$ 500	
13	540.4300.531100.000	Supplies & Materials	\$ 6,500	\$ 3,062	\$ 6,500	\$ -	\$ -	\$ 6,500	
14	540.4300.531270.000	Gasoline/Diesel	\$ 4,500	\$ 5,262	\$ 4,500	\$ 2,429	\$ 4,164	\$ 4,500	
15	540.4300.531600.000	Small Equipment Under \$5,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	
16	540.4300.531700.000	Uniforms	\$ 1,000	\$ 900	\$ 1,000	\$ 409	\$ 702	\$ 1,000	
17	540.4300.574000.000	Bad Debt Expense	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000		
18	540.4300.579000.000	Contingency	\$ 3,000	\$ -					
19	540-4590-523852-000	Bulk/White Goods Pickup				\$ 125	\$ 250	\$ 250	
		<b>TOTAL EXPENDITURES</b>	\$ 202,756	\$ 145,172	\$ 225,270	\$ 98,523	\$ 171,432	\$ 171,331	

	Acct Number	Description	FY2023 Budget (Amended)	FY2023 Actual	FY2024 Budget	FY2024 Actual thru January	FY2024 Estimate full year	FY2025 Recommend	Comments
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**General Fund**

<b>Revenues</b>	\$ 1,302,510	\$ 1,566,733	\$ 1,466,996	\$ 1,056,799	\$ 1,574,012	\$ 1,596,142
Prior Year Unassigned F. Balance	\$ -	\$ 965,999				\$ -
Transfers from W&S			\$ 59,802			
Transfers from Electric	\$ 314,509		\$ 384,065			
Transfers from Solid Waste	\$ -		\$ -			\$ -
<b>General Fund Revenues</b>	\$ 1,617,019	\$ 2,532,732	\$ 1,910,863	\$ 1,056,799	\$ 1,574,012	\$ 1,596,142
<b>Expenditures</b>						
City Council	\$ 45,495	\$ 43,949	\$ 58,212	\$ 21,307	\$ 50,295	\$ 62,462
General Government	\$ 784,056	\$ 731,609	\$ 873,623	\$ 462,658	\$ 773,817	\$ 938,701
Court	\$ 41,025	\$ 35,604	\$ 41,025	\$ 18,655	\$ 33,687	\$ 38,375
Police Department	\$ 437,838	\$ 339,531	\$ 476,663	\$ 219,327	\$ 420,699	\$ 523,892
Street Department	\$ 196,800	\$ 189,926	\$ 294,680	\$ 99,592	\$ 172,729	\$ 318,883
Parks and Recreation Department	\$ 98,306	\$ 98,251	\$ 159,160	\$ 52,525	\$ 91,030	\$ 255,884
Cemetery	\$ 13,500	\$ 5,000	\$ 7,500	\$ 2,113	\$ 3,500	\$ 10,000
Transfers to Capital Funds	\$ -	\$ 900,000				\$ -
Transfers to ARPA		\$ 438,041				
Transfers to W/S		\$ 982				
Transfers to Electric		\$ 1,500				
Transfers to Solid Waste		\$ 545				
Transfers to 2019 CDBG		\$ 100				
<b>General Fund Expenditures</b>	\$ 1,617,020	\$ 2,785,039	\$ 1,910,863	\$ 876,176	\$ 1,545,756	\$ 2,148,197
<b>General Fund BALANCE</b>	\$ (1)	\$ (252,307)	\$ (0)	\$ 180,623	\$ 28,256	\$ (552,055)

**Water & Sewer Fund**

<b>Revenues</b>	\$ 823,800	\$ 842,787	\$ 820,038	\$ 530,027	\$ 871,264	\$ 881,050
Transfers from General Fund		\$ 982				
Transfers from Capital Funds		\$ 7,365				
<b>Expenditures</b>	\$ 772,979	\$ 728,648	\$ 760,236	\$ 307,752	\$ 760,376	\$ 808,531
Transfers to G/F			\$ 59,802			
Transfers to Capital Fund	\$ 50,821					
Transfers to Solid Waste						
<b>W &amp; S Fund Expenditures</b>	\$ 823,800	\$ 728,648	\$ 820,038	\$ 307,752	\$ 760,376	\$ 808,531
<b>W &amp; S Fund BALANCE</b>	\$ -	\$ 122,486	\$ (0)	\$ 222,274	\$ 110,889	\$ 72,519



Acct Number	Description	FY2023 Budget (Amended)	FY2023 Actual	FY2024 Budget	FY2024 Actual thru January	FY2024 Estimate full year	FY2025 Recommend	Comments
<b>Electric Fund</b>								
	<b>Revenues</b>	\$ 2,662,100	\$ 2,366,838	\$ 2,497,500	\$ 1,378,222	\$ 2,358,337	\$ 2,424,850	
	Transfer from General Fund		\$ 1,500					
	Transfer from Capital Projects		\$ 92,404					
	<b>Expenditures</b>	\$ 2,013,293	\$ 1,757,978	\$ 2,113,435	\$ 1,095,489	\$ 1,895,876	\$ 2,021,089	
	Transfers to G/F	\$ 314,509		\$ 384,065				
	Transfers to Capital Fund	\$ 301,142						
	Transfers to Solid Waste	\$ 33,156						
	Comp Trust transfer to Capital	\$ -						
	<b>Electric Fund Expenditures</b>	\$ 2,662,100	\$ 1,757,978	\$ 2,497,500	\$ 1,095,489	\$ 1,895,876	\$ 2,021,089	
	<b>Electric Fund BALANCE</b>	\$ -	\$ 702,764	\$ 0	\$ 282,732	\$ 462,461	\$ 403,761	
<b>Solid Waste</b>								
	<b>Revenues</b>	\$ 169,600	\$ 157,289	\$ 258,426	\$ 130,556	\$ 222,533	\$ 220,000	
	Transfer from General Fund	\$ 33,156	\$ 545					
	Transfers from Electric			\$ 33,156				
	Transfers from Water/Sewer							
	<b>Solid Waste Revenues</b>						\$ 220,000	
	<b>Expenditures</b>	\$ 202,756	\$ 145,172	\$ 225,270	\$ 98,523	\$ 171,432	\$ 171,331	
	Transfers to G/F	\$ -		\$ -			\$ -	
	<b>Solid Waste Fund Expenditures</b>	\$ 202,756	\$ 145,172	\$ 225,270	\$ 98,523	\$ 171,432	\$ 171,331	
	<b>Solid Waste Fund BALANCE</b>	\$ -	\$ 12,662	\$ 33,156	\$ 32,033	\$ 51,101	\$ 48,669	
<b>ALL FUNDS TOTAL</b>								
	Revenues	\$ 5,272,519	\$ 5,899,646	\$ 5,486,827	\$ 3,095,603	\$ 4,803,614	\$ 5,122,042	
	Expenditures	\$ 5,305,676	\$ 5,416,837	\$ 5,453,671	\$ 2,377,940	\$ 4,202,008	\$ 5,149,148	
	Balance	\$ (33,157)	\$ 482,809	\$ 33,156	\$ 717,663	\$ 601,606	\$ (27,106)	

Personal Services Wages Cost by Department  
FY 2025

Name	FY 2025 Total Wages Cost	100-1100 City Council	100-1500 Administration	100-3200 Police	100-4200 Streets	100-6200 Parks & Rec	505-4300 Water/Sewer	510-4600 Electric	540-4300 Solid Waste
<b>CITY COUNCIL</b>									
Eady	\$6,000.00	\$6,000.00							
Holt	\$4,800.00	\$4,800.00							
McCanless	\$4,800.00	\$4,800.00							
Oliver	\$4,800.00	\$4,800.00							
Ready	\$4,800.00	\$4,800.00							
Wearing	\$4,800.00	\$4,800.00							
Windham	\$4,800.00	\$4,800.00							
<b>CITY CLERK/CITY MANAGER STAFF</b>									
Andrew	\$106,166.67		\$106,166.67						
Brooks	\$64,651.13		\$64,651.13						
Chacon	\$37,297.79		\$37,297.79						
Lewis	\$36,612.02		\$36,612.02						
Mullen	\$59,075.73		\$59,075.73						
Watkins	\$37,720.50						\$12,447.77	\$12,447.77	\$12,824.97
Accounting Specialist	\$56,468.43		\$56,468.43						
<b>POLICE DEPARTMENT</b>									
Anglin	\$83,002.73			\$83,002.73					
Brooks	\$54,630.54			\$54,630.54					
Westmoreland	\$62,259.20			\$62,259.20					
White	\$54,857.69			\$54,857.69					
Police Admin Specialist	\$27,566.24			\$27,566.24					
<b>PUBLIC WORKS</b>									
Ballard	\$38,387.08				\$12,667.74		\$12,667.74	\$13,051.61	
Brown	\$42,854.74							\$42,854.74	
Houston	\$36,686.67						\$36,686.67		
Green	\$34,528.14				\$20,716.88	\$13,811.26			
Kirkland	\$34,492.62				\$34,492.62				
Mathis	\$35,573.40				\$21,344.04	\$14,229.36			
Reid	\$88,239.88							\$88,239.88	
Usher	\$35,318.53				\$21,191.12	\$14,127.41			

<b>TOTALS</b>	<b>\$1,061,189.73</b>	<b>\$34,800.00</b>	<b>\$360,271.77</b>	<b>\$282,316.40</b>	<b>\$110,412.40</b>	<b>\$42,168.03</b>	<b>\$61,802.17</b>	<b>\$156,593.99</b>	<b>\$12,824.97</b>	
<b>FY 2025 COLA 2.5% 6 months</b>			<b>\$4,503.40</b>	<b>\$3,528.96</b>	<b>\$1,380.15</b>	<b>\$527.10</b>	<b>\$772.53</b>	<b>\$1,957.42</b>	<b>\$160.31</b>	
<b>GRAND TOTALS</b>		<b>\$34,800.00</b>	<b>\$364,775.17</b>	<b>\$285,845.36</b>	<b>\$111,792.55</b>	<b>\$42,695.13</b>	<b>\$62,574.70</b>	<b>\$158,551.42</b>	<b>\$12,985.28</b>	<b>\$1,074,019.60</b>

Personal Services Wages Cost by Department  
FY 2025

Name	FY 2025 Total Insurance Cost	100-1100 City Council	100-1500 Administration	100-3200 Police	100-4200 Streets	100-6200 Parks & Rec	505-4300 Water/Sewer	510-4600 Electric	540-4300 Solid Waste
<b>CITY COUNCIL</b>									
Eady	\$0.00	\$0.00							
Holt	\$0.00	\$0.00							
McCanless	\$0.00	\$0.00							
Oliver	\$0.00	\$0.00							
Ready	\$0.00	\$0.00							
Wearing	\$0.00	\$0.00							
Windham	\$0.00	\$0.00							
<b>CITY CLERK/CITY MANAGER STAFF</b>									
Andrew	\$19,036.94		\$19,036.94						
Brooks	\$859.25		\$859.25						
Chacon	\$11,428.73		\$11,428.73						
Lewis	\$11,428.73		\$11,428.73						
Mullen	\$11,566.25		\$11,566.25						
Watkins	\$27,310.82						\$9,012.57	\$9,012.57	\$9,285.68
Accounting Specialist	\$11,522.45		\$11,522.45						
<b>POLICE DEPARTMENT</b>									
Anglin	\$846.60			\$846.60					
Brooks	\$19,740.17			\$19,740.17					
Westmoreland	\$805.56			\$805.56					
White	\$788.88			\$788.88					
Police Admin Specialist	\$0.00			\$0.00					
<b>PUBLIC WORKS</b>									
Ballard	\$11,404.49				\$3,763.48		\$3,763.48	\$3,877.53	
Brown	\$19,633.37							\$19,633.37	
Houston	\$11,428.73						\$11,428.73		
Green	\$11,404.49				\$6,842.69	\$4,561.80			
Kirkland	\$11,404.49				\$11,404.49				
Mathis	\$11,404.61				\$6,842.77	\$4,561.84			
Reid	\$19,797.89							\$19,797.89	
Usher	\$11,404.49				\$6,842.69	\$4,561.80			

<b>TOTALS</b>	<b>\$223,216.94</b>	<b>\$0.00</b>	<b>\$65,842.35</b>	<b>\$22,181.21</b>	<b>\$35,696.13</b>	<b>\$13,685.44</b>	<b>\$24,204.78</b>	<b>\$52,321.36</b>	<b>\$9,285.68</b>	<b>\$223,216.94</b>
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Name	7/1 Annual Salary	7/1 Monthly Salary	7/1 Paygrade	Anniversary Date	Months for Step Increase	Cost of Step Increase	Total FY 2025 Salary Cost	Retirement Cost	FICA/ Medicare	Monthly ST/LT Disability	Monthly Life	Monthly Medical	Monthly Dental	Monthly Vision	Annual Insurance Cost	Total Cost
Andrew, Bill	\$104,000.00	\$8,666.67	N/A	31-Aug	10	\$2,166.67	\$106,166.67	\$6,370.00	\$8,121.75	\$59.15	\$11.40	\$1,442.75	\$59.45	\$13.66	\$19,036.94	\$139,695.35
Anglin, Mark	\$81,978.00	\$6,831.50	N/A	10-Jan	6	\$1,024.73	\$83,002.73	\$4,980.16	\$6,349.71	\$59.15	\$11.40				\$846.60	\$95,179.20
Ballard, Austin	\$37,642.08	\$3,136.84	12C	20-Sep	9.5	\$745.00	\$38,387.08	\$2,303.22	\$2,936.61	\$40.17	\$11.40	\$867.35	\$23.75	\$7.70	\$11,404.49	\$55,031.41
Brooks, Marcia	\$63,591.28	\$5,299.27	N/A	1-Nov	8	\$1,059.85	\$64,651.13	\$3,879.07	\$4,945.81	\$52.50	\$11.40			\$7.70	\$859.25	\$74,335.27
Brooks, Sam	\$54,516.96	\$4,543.08	19D	5-Jun	1	\$113.58	\$54,630.54	\$3,277.83	\$4,179.24	\$54.34	\$11.40	\$1,506.45	\$59.45	\$13.37	\$19,740.17	\$81,827.78
Brown, Matt	\$42,588.56	\$3,549.05	15B	3-Apr	3	\$266.18	\$42,854.74	\$2,571.28	\$3,278.39	\$45.44	\$11.40	\$1,506.45	\$59.45	\$13.37	\$19,633.37	\$68,337.78
Chacon, Sydney	\$36,723.98	\$3,060.33	12B	14-Nov	7.5	\$573.81	\$37,297.79	\$2,237.87	\$2,853.28	\$42.19	\$11.40	\$867.35	\$23.75	\$7.70	\$11,428.73	\$53,817.67
Eady, David	\$6,000.00	\$500.00					\$6,000.00		\$459.00							\$6,459.00
Green, Ladd	\$34,101.87	\$2,841.82	11A	8-Jan	6	\$426.27	\$34,528.14	\$2,071.69	\$2,641.40	\$40.17	\$11.40	\$867.35	\$23.75	\$7.70	\$11,404.49	\$50,645.73
Holt, George	\$4,800.00	\$400.00					\$4,800.00		\$367.20							\$5,167.20
Houston, Kole	\$35,828.28	\$2,985.69	12A	24-Jul	11.5	\$858.39	\$36,686.67	\$2,201.20	\$2,806.53	\$42.19	\$11.40	\$867.35	\$23.75	\$7.70	\$11,428.73	\$53,123.13
Kirkland, Greg	\$34,101.87	\$2,841.82	11A	22-Jan	5.5	\$390.75	\$34,492.62	\$2,069.56	\$2,638.69	\$40.17	\$11.40	\$867.35	\$23.75	\$7.70	\$11,404.49	\$50,605.36
Lewis, Jan	\$35,828.28	\$2,985.69	12A	14-Aug	10.5	\$783.74	\$36,612.02	\$2,196.72	\$2,800.82	\$42.19	\$11.40	\$867.35	\$23.75	\$7.70	\$11,428.73	\$53,038.30
Mathis, Charlie	\$34,954.42	\$2,912.87	11B	24-Oct	8.5	\$618.98	\$35,573.40	\$2,134.40	\$2,721.37	\$40.18	\$11.40	\$867.35	\$23.75	\$7.70	\$11,404.61	\$51,833.79
McCanless, Laura	\$4,800.00	\$400.00					\$4,800.00		\$367.20							\$5,167.20
Mullen, Stacey	\$58,708.80	\$4,892.40	15O	5-Apr	3	\$366.93	\$59,075.73	\$9,766.80	\$4,519.29	\$53.65	\$11.40	\$867.35	\$23.75	\$7.70	\$11,566.25	\$84,928.08
Oliver, Erik	\$4,800.00	\$400.00					\$4,800.00		\$367.20							\$5,167.20
Ready, Mike	\$4,800.00	\$400.00					\$4,800.00		\$367.20							\$5,167.20
Reid, Jody	\$87,150.50	\$7,262.54	N/A	30-Dec	6	\$1,089.38	\$88,239.88	\$14,650.20	\$6,750.35	\$59.15	\$11.40	\$1,506.45	\$59.45	\$13.37	\$19,797.89	\$129,438.33
Usher, Johnny	\$34,954.42	\$2,912.87	11B	1-Feb	5	\$364.11	\$35,318.53	\$2,119.11	\$2,701.87	\$40.17	\$11.40	\$867.35	\$23.75	\$7.70	\$11,404.49	\$51,544.00
Watkins, Kristin	\$37,642.08	\$3,136.84	12C	1-Jun	1	\$78.42	\$37,720.50	\$2,263.23	\$2,885.62	\$40.17	\$11.40	\$2,145.55	\$59.45	\$19.33	\$27,310.82	\$70,180.17
Wearing, Jeff	\$4,800.00	\$400.00					\$4,800.00		\$367.20							\$5,167.20
Westmoreland, Larry	\$61,680.94	\$5,140.08	19I	17-Feb	4.5	\$578.26	\$62,259.20	\$3,735.55	\$4,762.83	\$55.73	\$11.40				\$805.56	\$71,563.14
White, Terry	\$54,516.96	\$4,543.08	19D	3-Apr	3	\$340.73	\$54,857.69	\$3,291.46	\$4,196.61	\$54.34	\$11.40				\$788.88	\$63,134.65
Windham, Jim	\$4,800.00	\$400.00					\$4,800.00		\$367.20							\$5,167.20
Vacant, Accounting Specialist	\$39,547.71	\$3,295.64	14A				\$39,547.71	\$2,372.86	\$3,025.40	\$50.00	\$11.40	\$867.35	\$23.75	\$7.70	\$11,522.45	\$56,468.42
Vacant, Police Admin Specialist	\$27,566.24	\$2,297.19	14A				\$27,566.24		\$2,108.82							\$29,675.06
TOTALS	\$1,032,423.23					\$11,845.78	\$1,044,269.01	\$74,492.23	\$79,886.58	\$911.05	\$216.60	\$16,781.15	\$534.75	\$157.86	\$223,216.99	\$1,421,864.81

**7/1 Annual Salary** includes 4% COLA approved in FY 2024 and assumes all employees with anniversary dates between 2/23/24 and 7/1/2024 receive a one-step performance increase

**Cost of Increase** assumes all employees will receive a one-step (2.5%)performance increase on their anniversary date

**Retirement Cost** assumes 6% contribution for all employees except Stacey Mullen and Jody Reid on old plan



## Budget Request FY2025

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Item: Admin Assistant

Purpose: To assist with administrative work with the police department, act as the Safety Officer for the City of Oxford, update social media accounts and emergency notifications to the public. Coordinate community events for the police department such as fall festival, Christmas festival, Earth Day, bike rides, Faith and Blue Weekend events, Trunk or Treat, and 4<sup>th</sup> of July.

Estimated Cost: See attached job description.

Justification: To provide efficient and effective police services to the citizens and visitors to the City of Oxford. The intent is to provide Georgia law enforcement agencies with model policies, resources, and best practices that meet standards in line with other certification programs and can be implemented in a cost-effective and efficient manner. The position will allow the city to provide a Safety Coordinator through our Local Government Risk Management Services (LGRMS) who will coordinate all safety-related training for city employees.

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Department: Police Department

By: Chief Mark Anglin





**CITY OF OXFORD  
POLICE DEPARTMENT**



**Mark A. Anglin  
Chief of Police**

Mayor Eady and City Council Members,

I write to you all to request an additional position to be added as an administrative assistant for the police department. I respectfully request you all to consider this position request for the 2025 General Budget. I am required to perform police functions along with administrative duties, contacting vendors, scheduling maintenance, required district chief meetings, attending webinar training, staying in compliance with GCIC/NCIC regulations, and personnel administrative tasks. The administrative work consumes a good portion of the day and is often interrupted by handling calls for service, backing up other officers, attending to employee administration, and attending regular meetings.

By virtue of my position, I serve on several boards within Newton County. Participating and serving on these boards affords the city input regarding public safety and community issues. Some of the boards include the Child Fatality Review Board, Covington/Newton 911 Governors Board of Directors, the Student Attendance and School Climate Committee, and other Newton County Law Enforcement Meetings. Some of these tasks have been reassigned when possible but still require regular attendance. We have attempted our hand at making the city and police department known on the various social media outlets but have come up short. Maintaining these platforms takes time and careful attention must be given to ensure that accurate information is posted, no identities are shared, that should not be and no personal or private information is disseminated.

As we move forward with the Excellence in Policing Certification (EIP) through Georgia Municipal Association (GMA) many additional hours of administrative work will be required. The certification will demonstrate the commitment the city has to providing the highest professional standards while reducing law enforcement liability in a cost-effective manner through the EIP Certification. The EIP Certification is a great steppingstone to state and national accreditation. This position will also serve as the Safety Coordinator trained through Local Government Risk Management Services (LGRMS). The Safety Coordinator will serve all city employees. This program is a three-part series dealing with the duties of the designated safety coordinator or those with responsibilities for safety and loss control. Safety Coordinator will consist of Safety Rules, Safety Hazards, and Self-Inspections. At the end of these sessions, participants will have the working knowledge to promote safety rules, identify safety hazards and perform self-inspections. This is another cost-saving designation to assist with grants and liability coverage discounts.

Thank you for your consideration of this request. I look forward to continuing to serve the citizens of Oxford as we move forward together.

Sincerely,

A handwritten signature in blue ink, reading "Mark A. Ayala". The signature is fluid and cursive, with a long horizontal stroke at the end.



**CITY OF OXFORD  
POLICE DEPARTMENT**



**Mark A. Anglin  
Chief of Police**

**Effective 7/1/2024**

**JOB TITLE:** Administrative Assistant (Part Time up 29.5 hours)

**Department:** Police Department

**Reports To:** Police Chief

**PAY GRADE:** 14

**JOB SUMMARY:** This position is responsible for a varied range of clerical and administrative duties with a large portion being dedicated to communicating with the public. The position requires excellent verbal, written, and office skills.

**ESSENTIAL DUTIES AND RESPONSIBILITIES:**

- Type memos/correspondence for assigned staff
- Compile monthly UCR report data prescribed by state law O.C.G.A. §35-3-36
- Assist with the Police Department becoming a State Certified Agency as well as GMA Certification
- Being designated as Safety Officer for the City of Oxford
- Assist with grant writing proposals
- Maintain Chief's calendar and coordinate meeting requests for the Chief
- Take minutes of staff meetings and maintain records
- Prepare documents and reports for Chief of Police
- Coordinate billing and equipment purchases
- Check Jail Logs daily. Ensure any inmates incarcerated under City of Oxford Warrants are afforded bond, and/or brought before the Municipal Court to have a bond set. Provide appropriate paperwork for the Sheriff's Department.
- Liaison with the Newton County Sheriff's Department, District Attorney's Office, City of Covington, and City of Porterdale records departments
- Provide requested reports, body camera, and evidence for District Attorney's Office, Municipal Court Solicitor
- Maintain social media accounts for the police department
- Ensure quick dissemination of public safety emergency notifications such as road closures, and public safety awareness information



- Answer phone calls to the Oxford Police Department
- Prioritize calls and transfer to appropriate parties: Chief of Police, etc.
- Take messages for police department, and personnel when not available or out of the office
- Handle open records requests and maintain open record files
- Make sure the agency stays in compliance with open record laws
- Provide police incident reports to citizens
- Assist with projects i.e., 4<sup>th</sup> July parade, and community events
- Maintain community outreach supplies, promotional items
- Performs other duties as assigned

#### **KNOWLEDGE, SKILLS, AND ABILITIES REQUIRED BY THE POSITION:**

- Working knowledge of modern office practices and procedures including computers and electronic data
- Working knowledge of Microsoft suite
- Knowledge of various social media platforms
- Effective verbal and written communication skills
- Ability to establish successful working relationships

#### **MINIMUM QUALIFICATIONS:**

- **No Criminal Convictions excluding minor traffic offenses**
- High school diploma
- Experience working in administrative setting in government entities

#### **JOB REQUIREMENTS:**

- Must successfully pass pre-employment drug screening
- Criminal History background check

**SUPERVISORY CONTROLS:** The Chief of Police assigns work in terms of general instructions. The Chief of Police spot checks completed work for effectiveness and efficiency.

**GUIDELINES:** Guidelines include city policies and procedures, and Police Department policy and procedures.

**COMPLEXITY:** The work consists of administrative duties including data entry to the GBI Uniform Crime Reporting System, strict confidentiality of criminal cases that occur within the jurisdiction of the City of Oxford, and liaison with other law enforcement entities as needed to provide information requested.

**SCOPE AND EFFECT:** The City of Oxford Police Department is responsible for maintaining law enforcement records, calls for service, enforcing of state law and city ordinances. The purpose of this position is to enhance the City of Oxford and the service of the police department.

**PERSONAL CONTACTS:** Contacts are typically with co-workers, city employees, elected officials, vendors, other law enforcement agencies, local, state, and national community partners, citizens of Oxford and surrounding communities.

**PURPOSE OF CONTACTS:** To provide information, reports, resources, and resolve concerns of the citizens.

**TOOLS AND PROGRAMS USED:** Desktop computer, phone, copy machine, and fax machine. Microsoft suite, Canva, Adobe, Spillman, GBI/NIBRS website.

**PHYSICAL DEMANDS:** The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job the employee is regularly required to sit. The employee must be able to talk and hear. The employee frequently is required to stand and reach with hands and arms. The employee is occasionally required to walk and carry a weight of 25 lbs. or less.

**WORK ENVIRONMENT:** The work is typically performed in an office. The employee will be required at times to work outside in community settings such as parades and festivals. Some evenings, weekends, and holidays are required for the employee to work. All City of Oxford Employees must work on July 4<sup>th</sup> annually.

## **Justification for Request for Additional Position in City Clerk's Office Beginning in FY 2025**

**Position Title: Accounting Specialist, Full Time**

**Entry Level Paygrade/Step – 14A**

### **Summary**

The Deputy City Clerk processes all Accounts Payable vouchers and payments for the City. An increase in the City's volume of accounts payable transactions in recent years has resulted in less timely payment of obligations. The City is occasionally charged penalties for not making payments in a timely manner.

Another issue is that regulatory requirements are becoming more stringent and burdensome. For example, the City is currently being audited by the Internal Revenue Service (IRS) for its failure to execute backup withholding against vendors for which we do not have a W-9 form for 2021 and who we were required to send Forms 1099 to. The City could be liable for as much as \$10,000 in penalties for this deficiency.

Additionally, over the past few years, auditors have identified several issues that potentially could decrease the integrity of our financial reports. These are issues related to a lack of separation of duties caused by there not being adequate qualified individuals to review bank reconciliations, journal entries, adjustments, utility accounts activity, etc.

An additional employee in the City Clerk's office performing the responsibilities in the attached job description would provide relief in all of these areas and strengthen our efforts to remain accountable and transparent to our citizens.

### **Factors Affecting this Issue**

1. Volume of accounts payable transactions:

The volume of accounts payable vouchers continues to trend slightly upward each year. Below are numbers for the past few years:

<b><u>Fiscal Year</u></b>	<b><u>Volume</u></b>
FY 2021	2,258
FY 2022	2,179
FY 2023	2,383
FY 2024	2,400 (annualized estimate)

The complexity of transactions is also increasing. A few years ago, all payments were made by check. As technological advances have introduced more alternative methods for paying, vendors are requesting payment in methods such as via ACH. Direct deposit of payroll checks is also made via ACH. These types of payments utilize a slightly different process and require us to submit information to our bank.

Due to the increasing volume and complexity of accounts payable transactions, as well as many other responsibilities, the Deputy City Clerk is unable to pay all

invoices within 30 days of the invoice date. While 76.1% of invoices in FY 2024 (through February) were paid within 30 days of invoice date, only 26.1% were paid within 10 days of invoice date, which is the time period most vendors allow for a discount. The chart below shows a breakdown of days outstanding for FY 2024 invoices.

<u>Paid (days after invoice date)</u>	<u>Invoices</u>
0-10 days	366 (26.1%)
11-30 days	697 (50%)
31-60 days	246 (17.6%)
61-90 days	50 (3.5%)
91-120 days	19 (1.3%)
121+ days	22 (1.5%)

The Deputy City Clerk has put in many hours of overtime trying to bring accounts payable transactions more current as well as keep up with her other responsibilities. She is faced with many interruptions throughout the workday. During FY 2024 through February 14, she has worked 88.25 overtime hours (about 12 per month). However, working overtime has not seemed to help with this situation.

2. Regulatory requirements:

The City of Oxford has never required W-9 forms from a vendor unless a formal contract was executed. However, the City sends about 25-30 1099 forms out to vendors each year. Recently the City of Oxford was asked to provide documentation of W-9 forms for the 2021 calendar year 1099 forms. While I was able to obtain 1099 forms from nearly all of the vendors, which the IRS accepted, three vendors did not complete their forms appropriately. I was required to send those vendors forms requesting that they verify they reported the income on our 1099s for 2021. We will owe backup withholding for any of the three that do not return the completed form, which totals about \$10,000 for all three.

Backup withholding is required by federal law when a vendor completing a service does not provide a completed W-9. We must obtain a W-9 from almost all vendors we engage with for services, or for a combination of products and services in order to determine whether to send them a Form 1099 and whether to conduct backup withholding on any payments we make to them. The time and labor required to maintain the files, communicate with vendors, and continuously determine if we should withhold from their invoice payments will be significant.

3. Audit Deficiencies

During the last three financial audits for the City of Oxford, the firms have identified material weaknesses and deficiencies that could cause problems for us if they are not addressed. The issues that have been identified are:

1. No second person reviewing bank statement reconciliations.

2. Some timecards not approved by supervisor.
3. Journal entries are not being approved by another individual.
4. Adjustments not being reviewed. They are created and entered by the same person.
5. Cash deposits not being made at least once weekly.
6. Errors in the calculation of utility bills resulted in lost revenue for the City.

**Conclusion**

Adding a staff person in City Hall to provide technical assistance with a variety of financial tasks will help the City ensure that all of the weaknesses and deficiencies above are addressed.

**Effective 7/1/2024**



GEN/6

**JOB TITLE:** Accounting Specialist (Full Time)

**DEPARTMENT:** General Government

**REPORTS TO:** Deputy City Clerk

**PAY GRADE:** 14

**JOB SUMMARY:** This position is responsible for routine clerical, accounting and administrative work in accounts payable, accounts receivable and general administration. Work is performed under the general supervision of the Deputy City Clerk.

**ESSENTIAL DUTIES AND RESPONSIBILITIES:**

- Makes journal entries to balance and close monthly books in the general ledger, revenue and expense accounts; reconciles general ledger and subsidiary utility and other accounts.
- Balances and reconciles accounting records such as journals, ledgers, batch reports, bank statements, payroll documents, agency-generated reports, or related records. Determines sources of errors by researching accounting records and/ or recording corrective entries.
- Prepares invoices for accounts receivable.
- Prepares and records data for utility fund accounts.
- Assists in the reconciliation and verification of bi- weekly payrolls.
- Processes claims and vouchers for payment, and verifies account codes.
- Assists in maintaining daily cash balance and balancing cash on hand against receipts; assists in preparing and balancing deposits.
- Prepares periodic utility, financial, statistical, or operational reports as assigned.
- Assists in the preparation of the annual and other state or federal reports.
- Provides clerical support to the financial staff and auditors as required.
- Composes, types, and edits a variety of correspondence, reports, memoranda, and other material requiring judgment as to content, accuracy, and completeness.
- Maintains accounting file information.
- Provides support to auditors and other reviewers, to help assist in identifying and correcting procedural problems revealed in reviews and audits.
- Monitors assigned accounting sub-system(s) to analyze and reconcile data and transactions, initiating contact with outside agents, institutions, or with other City departments to develop and implement solutions to accounting discrepancies.

- Serves as a liaison in responding to inquiries to facilitate the solution of routine accounting problems or to provide information or interpretations to third parties such as banks, auditors, vendors, and government entities.
- Maintains knowledge of current policies and procedures by reading memos, notices, and other literature, and by attending training sessions, meetings, and conferences as required.
- Performs Customer Service responsibilities as needed.
- Performs Other duties and responsibilities as assigned.

#### **KNOWLEDGE, SKILLS, AND ABILITIES REQUIRED BY THE POSITION:**

- Working knowledge of computers and electronic data processing.
- Working knowledge of modern office practices and procedures.
- Working knowledge of governmental accounting principles and practices.
- Skill in operating listed tools and equipment.
- Skill in the ability to calculate figures and amounts such as discounts, interest, commissions, proportions, and percentages.
- Ability to perform arithmetic computations accurately and quickly.
- Ability to communicate effectively verbally and in writing.
- Ability to establish successful working relationships.
- Ability to work under pressure and/or frequent interruptions.
- Working knowledge of Microsoft Office 365 suite, including Outlook, Word, Excel, PowerPoint, and Sharepoint.

#### **MINIMUM QUALIFICATIONS:**

- A) Graduation from an accredited two-year college or university with an Associate's Degree in accounting or finance and two ( 2) years' experience in an accounting and finance environment;  
or
- B) Four( 4) years of experience in an accounting and finance environment;  
or
- C) Any equivalent combination of education and experience.

#### **JOB REQUIREMENTS:**

- Must be bondable.
- Acceptable credit history and criminal history required.
- Must successfully pass pre-employment drug screening.

**SUPERVISORY CONTROLS:** The Deputy City Clerk and City Clerk/Treasurer assign work in terms of general instructions. The Deputy City Clerk or City Clerk/Treasurer spot-checks completed work for compliance with procedures, accuracy, and the nature and propriety of the final results.

**GUIDELINES:** Guidelines include city policies and procedures and general cashiering practices, utility billing procedures, and court procedures. These guidelines are generally clear and specific but may require some interpretation in application.

**COMPLEXITY:** The work consists of mathematical calculations and reconciliation of multiple bank statements and general ledger and subsidiary ledger accounts. Attention to detail and accuracy are critical. Frequent interruptions contribute to the complexity of the work.

**SCOPE AND EFFECT:** The City of Oxford is a custodian of the funds it maintains for the betterment of its citizens, visitors and environment. The purpose of this position is to enhance the integrity of the City's operations and procedures by helping to ensure the transparency and accuracy of its governmental financial records. Successful performance helps ensure public satisfaction with the integrity of accounts, employees, and vendor relations.

**PERSONAL CONTACTS:** Contacts are typically with co-workers, other city employees, elected officials, and vendors as well as the general public.

**PURPOSE OF CONTACTS:** Contacts are typically to give and exchange information, provide services, and resolve problems.

**TOOLS AND EQUIPMENT USED**

Personal computer, Microsoft Office 365 software suite; BS&A Accounting software; various websites to retrieve and/or upload financial information/data; 10- key calculator, phone, fax, and copy machine.

**PHYSICAL DEMANDS:** The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to sit and talk or hear. The employee is occasionally required to walk; use hands to operate, finger, handle, or feel objects, tools, or controls; and reach with hands and arms. The employee must occasionally lift and/ or move up to 25 pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus.

**WORK ENVIRONMENT:** The work is typically performed in an office. The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals to perform the essential functions. The noise level in the work environment is usually moderately quiet.

**SUPERVISORY AND MANAGEMENT RESPONSIBILITY:** None.



## Re: Budget requests/suggestions

Erik Oliver <erikboliver@gmail.com>

Thu 4/4/2024 7:09 AM

To: David Eady-Ext <dseady@gmail.com>

Cc: David Eady <dseady@oxfordgeorgia.org>; Bill Andrew <bandrew@oxfordgeorgia.org>; Laura McCanless <lmccanless@oxfordgeorgia.org>; James Windham <jwindham@oxfordgeorgia.org>; George Holt <gholt@oxfordgeorgia.org>; Jeff Wearing <jwearing@oxfordgeorgia.org>; Mike Ready <mready@oxfordgeorgia.org>; Marcia Brooks <mbrooks@oxfordgeorgia.org>

1. \$2,000
2. \$3,000
3. \$8,000
4. \$12,000
5. \$10,000
6. \$30,000
7. \$60,000
8. \$25,000
9. \$20,000
10. \$40,000

Total: \$210,000

On Wednesday, April 3, 2024, David Stone Eady <[dseady@gmail.com](mailto:dseady@gmail.com)> wrote:

We need a dollar amount.

Get [Outlook for iOS](#)

---

**From:** Erik Oliver <[erikboliver@gmail.com](mailto:erikboliver@gmail.com)>

**Sent:** Wednesday, April 3, 2024 9:14:20 PM

**To:** David Eady <[dseady@oxfordgeorgia.org](mailto:dseady@oxfordgeorgia.org)>; Bill Andrew <[bandrew@oxfordgeorgia.org](mailto:bandrew@oxfordgeorgia.org)>

**Cc:** Laura McCanless <[lmccanless@oxfordgeorgia.org](mailto:lmccanless@oxfordgeorgia.org)>; James Windham <[jwindham@oxfordgeorgia.org](mailto:jwindham@oxfordgeorgia.org)>; [gholt@oxfordgeorgia.org](mailto:gholt@oxfordgeorgia.org) <[gholt@oxfordgeorgia.org](mailto:gholt@oxfordgeorgia.org)>; Jeff Wearing <[jwearing@oxfordgeorgia.org](mailto:jwearing@oxfordgeorgia.org)>; Mike Ready <[Mready@oxfordgeorgia.org](mailto:Mready@oxfordgeorgia.org)>; Marcia Brooks <[Mbrooks@oxfordgeorgia.org](mailto:Mbrooks@oxfordgeorgia.org)>

**Subject:** Budget requests/suggestions

I'd like us to consider some funds for:

- 1) history storyboards in city hall
- 2) display cabinets for city hall
- 3) continued improvements to Y House
- 4) continued improvements to Market
- 5) sound buffering of pavilion at park
- 6) removal/replacement of deck behind Old Church
- 7) parking improvements in proximity to Old Church
- 8) Re-editing/formatting and re-issue of 175th book
- 9) development of city seasonal and even banners
- 10) drainage improvements in cemetery and other key areas.



## Capital Improvement Plan FY 2025 - FY 2029

Capital Budget - July 1, 2024 - June 30, 2025

Adopted XX/XX/2024

Mayor David S. Eady

Councilmembers

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

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

FY2025 Capital Budget Draft v. 1

	Project Description	FY 2025	FY2026	FY2027	FY2028	FY2029	Five-Year Total	Comments
General		203,333	-	-	60,000	-	263,333	
	City Limit Monument Sign and Landscape Improvements				60,000		60,000	\$60K budgeted each year (FY20-22)
	Finance Software Upgrade	33,333					33,333	Share of \$100K+ to upgrade software
	Wayfinding Plan and Design Standards - Dev and Imp	20,000					20,000	including assessment of signs to determine what needs to be removed
	Landscaping Around City Hall	50,000					50,000	
	AV System Council Chamber/Courtroom	50,000					50,000	
	Space Analysis for City Hall Building	50,000					50,000	
Parks, Landscapes, and Recreation		1,712,000	6,470,000	200,000	200,000	-	8,582,000	
	Catova Creek Restoration and Greenway Trail	1,125,000	3,070,000				4,195,000	\$900K in Congressional funding
	Nature Parks on Giles and Little properties			200,000	200,000		400,000	Plan and implement improvements
	Coke Street Trail from Watson to Richardson Street		400,000				400,000	Preliminary plan complete; design/engineering and construction remains
	3 Trails Project	500,000	3,000,000				3,500,000	\$200k added to original grant amount for contingency cost overruns in original scope
	<del>Grounds Maintenance Equipment—Lawnmowers (2)</del>						-	Preference to electric zero-point-turn mower with mulch guard or rear discharge
	Playground Canopy and Benches ASP	87,000					87,000	
Streets, Drains, Sidewalks, and Street Lamps		895,000	2,424,952	1,083,359	1,086,273	50,000	5,539,585	
	Street Repairs and Resurfacing (annual schedule)		1,174,952	533,359	536,273		2,244,585	\$200K was budgeted previously for each year FY22-26; 10-year schedule
	E. Clark Street Improvements	225,000					225,000	\$450K was budgeted in FY22 but not spent; could be integrated with street repair/resurfacing
	Whatcoat Street Improvements	30,000	700,000				730,000	\$300K was budgeted each year FY20-22; could defer until town center phase one completed
	Emory Street Sidewalk Replacement (Post Office to Soule St)	500,000					500,000	\$300K budgeted in FY23. This estimate came from K&W
	E. Soule Street Improvements (full-depth reclamation, etc.)						-	Need external funding (Georgia DOT?)
	Stormwater Infrastructure Improvements	100,000	50,000	50,000	50,000	50,000	300,000	Several ditches need cleaning out and pipes bored-out/replaced
	Emory Street/Highway 81 Complete Streets Plan and Dev		500,000				500,000	Assumes cost-sharing with GDOT
	Emory Street/Highway 81 Bridge and Connectivity over I-20				500,000		500,000	Assumes cost-sharing with GDOT and City of Covington
	City-Wide Complete Streets Plan and Development			500,000			500,000	Might be eligible for GDOT funding
	Speed Tables E. and W. Soule Street	40,000					40,000	
Electric Utility		881,849	120,000	120,000	120,000	-	1,241,849	
	Electric System Improvements	120,000	120,000	120,000	120,000		480,000	Annual pole replacement and system upgrades
	Vehicle Replacement (Ford F150)	40,000					40,000	Assumes pickup truck replacement
	Finance Software Upgrade	21,849					21,849	Share of \$100K to upgrade software
	Smart Meters	300,000					300,000	\$300K was budgeted each year in FY19, FY20, and FY21
	Power System Upgrades	250,000					250,000	
	Small Bucket Truck	150,000					150,000	
Water and Sewer Utility		620,333	-	-	-	-	620,333	
	Water Line Replacement	250,000					250,000	Originally budgeted for SFRF Grant+ARPA and Capital Funds
	Smart Meters	300,000					300,000	\$300K was budgeted each year in FY19, FY20, and FY21
	Vehicle Replacement (Ford F150)	30,000					30,000	
	Finance Software Upgrade	33,333					33,333	Share of \$100K to upgrade software
	Equipment Trailer (Jody)	7,000					7,000	
Police Department		17,000	-	-	-	-	17,000	
	Replace Flooring	17,000					17,000	
	<del>Interview Room Construction</del>						-	
Downtown Development Authority		-	-	-	-	-	-	
	<del>Architecture and Engineering for Town Center Development</del>						-	Funds may be reimbursed to the city with financing for construction
TOTAL		4,329,515	9,014,952	1,403,359	1,466,273	50,000	16,264,100	

FY2025 Capital Budget Draft v. 1

	Account Number	Project Description	FY2025								
			Cost	Capital/Gold Reserve	Georgia Fund 1	Water/Sewer Capital	Electric Capital	SPLOST 2017 Excess Allocations	SPLOST 2023 Original Allocations	External Funds	
General											203,333
	350.4200.522201.000	Wayfinding Plan and Design Standards - Develop and Implement	20,000	20,000							20,000
	350.1512.521301.000	Finance Software Upgrade	33,333	33,333							33,333
		AV System for Council Chamber/Courtroom	50,000	50,000							50,000
		Landscaping Around City Hall	50,000	50,000							50,000
		Space Analysis for City Hall Building	50,000	50,000							50,000
Parks, Landscapes, and Recreation											1,787,000
	350.6200.117100.001	Catova Creek Restoration and Greenway Trail	1,125,000	225,000						900,000	1,125,000
	350.6200.541200.003	3 Trails Project	500,000	500,000							500,000
		Coke Street Trail from Watson to Richardson Street									-
		Nature Parks on Giles and Little Properties									-
	<del>350.6200.542100.001</del>	<del>Grounds Maintenance Equipment—Lawnmowers (Jody)</del>									-
		Playground Canopy and Benches ASP (TPR)	87,000						87,000		87,000
		Green Repair at ASP	75,000						75,000		75,000
Streets, Drains, Sidewalks, and Street Lamps											895,000
	350.4200.541400.001	Street Repairs and Resurfacing (annual schedule)									-
		E. Soule St. Improvements (full depth reclamation, etc.)									-
	322.4200.541400.000	E. Clark Street Improvements	225,000	225,000							225,000
	350.4200.541200.004										
	322.4200.541400.000	Whatcoat Street Improvements	30,000	30,000							30,000
	350.4224.541203.003	Emory Street Sidewalk Replacement (Post Office to Soule St.)	500,000						500,000		500,000
	350.4250.541200.000	Stormwater Infrastructure Improvements	100,000	100,000							100,000
		Speed Tables E. and W. Soule Street (Laura)	40,000						40,000		40,000
Electric Utility											881,849
	510-4600-542500-001	Smart Meters	300,000				300,000				300,000
	510.4600.541402.001	Electric System Improvements	120,000				120,000				120,000
	510.4600.521301.001	Finance Software Upgrade	21,849				21,849				21,849
	510.0000.117300.001	Power System Upgrades	250,000				250,000				250,000
		Ford F150 for meter reader (Jody)	40,000				40,000				40,000
		Small bucket truck (Jody)	150,000				150,000				150,000
Water and Sewer Utility											625,333
	505-4410-542500-001	Smart Meters	300,000			300,000					300,000
	350.4400.521301.505	Finance Software Upgrade	33,333			33,333					33,333
		Ford F150 for meter reader (Jody)	35,000			35,000					35,000
		Equipment Trailer (Jody)	7,000			7,000					7,000
		Water Line Replacement	250,000			250,000					250,000
Police Department											17,000
		Replace Flooring in Police Department (Mark)	17,000						17,000		17,000
		Interview Room in Police Department (Mark)									-
TOTALS			4,409,515	1,283,333	-	625,333	881,849	-	719,000	900,000	4,409,515

Projected Funds Available FY 2025	
Capital Projects + Gold Reserve	2,231,295
SPLOST 2017	437,738
SPLOST 2023	1,002,164
Water/Sewer Capital	950,818
Electric Capital	875,683
Sinking Fund (GEFA loan)	710,701
Georgia Fund 1	4,190,241

April 1 2024 projected balances

April 1 2024 balance - paying Peach State from these funds - may be exhausted by July 1 2024

April 1 2024 balance = 252,164 + 15 months x 50,000 = 1,002,164

April 1 2024 projected balance - pending payback from CDBG and ARPA accounts for Oxford Water Project

April 1, 2024 includes \$250k moved from MEAG Comp Trust

April 1 2024 projected balance = 3,502,741 + 12,500 x 15 months reinvested interest = 3,690,241 + 500,000 transfer from Operating

Total Local Funds Available	10,398,640	LMIG, Catova Creek, 3 Trails
External Sources	3,128,500	
Total Funds Available	13,527,140	

## SPLOST 2023 Oxford Planned Projects



### Oxford Projects

Water and Sewer Capital Improvements	\$1,500,000
Roads, Streets, Bridges, Sidewalks	\$675,000
Parks and Recreation	\$398,496
Public Safety Facilities, Vehicles, and Equipment	\$250,000

The City of Oxford has identified five critical water distribution system projects that have reached the end of their useful life. These projects have been prioritized and probable costs have been developed for each, as shown in Table 1 below.

Table 1 – Water Distribution Projects Priority and Probable Cost

<b>Priority</b>	<b>Project Description</b>	<b>Probable Cost</b>
1	Queen Anne St	\$276,400
2	Haygood St	\$2,842,700
3	Cindy St/ Coke St	\$295,800
4	W Watson St	\$332,500
5	Williams St	\$470,255
	<b>Total Probable Costs</b>	<b>\$4,217,655</b>

In regard to existing funding sources, the City has identified three sources currently available. Those include Special Purpose Local Option Sales Tax (SPLOST), the American Rescue Plan Act (ARPA), and anticipated connection fees associated with a proposed industrial development on Williams Road. The anticipated amount associated with each source is identified in Table 2. The total 2023 SPLOST for Newton County is anticipated to be \$108 Million, with the City's share estimated at \$2,215,810, of which \$1.5M committed to water infrastructure projects. ARPA funding comes from the Federal Government for certain uses, which include water infrastructure, and must be spent by October 2026.

Table 2 – Anticipated Funding Sources and Amounts

<b>Funding Source</b>	<b>Amount</b>
SPLOST	\$1,500,000
ARPA	\$876,042
Connection Fees	\$518,300
<b>Total</b>	<b>\$2,894,342</b>

In comparing Table 1 to Table 2, the funding deficit estimated at \$1,323,313. As such, additional funding will be needed to complete all the projects.

Two alternative strategies were identified for approaching these projects and are presented below. Since the Williams Street project is necessary for the proposed industry and the connection fees are anticipated to cover the cost of that project, that project has been assumed to be funded by the connection fees in both alternatives. Furthermore, since more than 90% of the connection fees would be required for the William Street project, the additional connection fee money is being considered as contingency for that project and not being allocated to another project. Also, since the Haygood Street project is the largest cost project and second in priority, all SPLOST funding was allocated to that project in both alternatives.

## Alternative 1 – Maximize ARPA funding by Project Priority

The goal of Alternative 1 was to maximize use of ARPA funding by project priority. However, since the additional funding sources were not known, 20% of the lower priority projects costs were funded with ARPA funding which may be beneficial in obtaining funding for those projects. The funding allocations for Alternative 1 are shown in Table 3. The biggest concern with this alternative is if SPLOST funding will be available soon enough to meet the ARPA funding requirements.

Table 3 – Alternative 1 Funding Allocation by Project

		Funding Sources and Budgets				
		Budget	\$1,500,000	\$876,042	\$518,300	
Project (by priority)	Anticipated Cost		SPLOST	ARPA	Connection Fees	Additional Funding
Queen Anne St	\$276,400			\$276,400		
Haygood St	\$2,842,700		\$1,500,000	\$473,982		\$868,718
Cindy St/ Coke St	\$295,800			\$59,160		\$236,640
W Watson St	\$332,500			\$66,500		\$266,000
Williams St	\$470,255				\$470,255	
	\$4,217,655	Remaining Budget	\$0	\$0	\$48,045	-\$1,371,358

## Alternative 2 – Maximize ARPA funding to Complete Projects

In considering alternative ways of approaching funding to Alternate 1, the most obvious change to that approach would be to maximize the use of ARPA funding to complete smaller projects. Benefits of this approach could include the ability to meet the deadlines associated with use of ARPA funds, as it may be easier to obtain \$28,658 to complete the W Watson Street project and use all of the ARPA funds quickly. As small an amount of funds needed to complete the W Watson project, the City may be able to fund that amount out of their budget and not obtain outside funding. In both alternatives, an additional \$1,371,358 in funding will be required, but in Alternative 2 this will be concentrated in one project, making it easier to obtain funding.

Table 4 – Alternative 2 Funding Allocation by Project

		Funding Sources and Budgets				
		Budget	\$1,500,000	\$876,042	\$518,300	
Project (by priority)	Anticipated Cost		SPLOST	ARPA	Connection	Additional Funding
Queen Anne St	\$276,400			\$276,400		
Haygood St	\$2,842,700		\$1,500,000			\$1,342,700
Cindy St/ Coke St	\$295,800			\$295,800		\$0
W Watson St	\$332,500			\$303,842		\$28,658
Williams St	\$470,255				\$470,255	
	\$4,217,655	Remaining Budget	\$0	\$0	\$48,045	-\$1,371,358



## Marcia Brooks

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**From:** Mark Anglin  
**Sent:** Tuesday, April 2, 2024 11:14 AM  
**To:** Marcia Brooks; Bill Andrew  
**Cc:** David Eady  
**Subject:** Capital Improvement Budget RQ  
**Attachments:** Flooring Replace RQ 2025.pdf; Floor Photos.docx

Marcia and Bill,

I am attaching the RQ for the 2025 Capital Budget to replace the flooring in the Police Department. I have attached two quotes for the flooring with an option of carpeting or LVP. The third company that came did not even want to quote the replacement due to the current carpet is a glue down on wood flooring.

I am not sure how we should approach the other request regarding the interview room space that is needed. I will need to discuss the needs of the police department with the Mayor and Council at this first round of Capital improvement session to see what approach we should take. There are many aspects to an interview room that must be addressed to determine who to get quotes from before I can request them. The easiest solution does not appear to be an option currently. I am open to any recommendations.

Best regards,

Mark A. Anglin  
Police Chief  
City of Oxford Police Department  
110 W. Clark St.  
Oxford, GA 30054  
770-788-1390 Desk  
770-788-7420 Fax



## Capital Budget Request FY2025

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Item: Replace carpet flooring in police department.

Purpose: Replace carpet that is damaged due to wear and tear.

Estimated Cost: \$ 13,000.00 – 18,000.

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Justification (how will this item contribute to your department's efforts toward accomplishment of the City's goal:

Replacing the carpet will prevent further damage to the office area. Is):

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Department: Police

By: Chief Mark Anglin



<u>Customer Information</u>
Name: Larry West
Company: City of Oxford Police Department
Address: 110 W. Clark Street Oxford, Ga
Phone: 770-788-1390
County: Newton

3163 Highway 81  
 Oxford, GA 30054  
 678-342-6115  
[Mikesfloorcoverings@gmail.com](mailto:Mikesfloorcoverings@gmail.com)

**Estimate date: 3/13/2024**

DESCRIPTION	RATE x SQUARE FOOTAGE	PRICE
Carpet tile color - tbd material (Police Dept.)	\$25.00 x 250 yds	\$6,250.00
Carpet tile color - tbd labor	\$5.00 x 250 yds	\$1,250.00
Cove base color - tbd	\$2.50 x 580 ft	\$1,450.00
Move furniture		\$800.00
Take up old flooring		\$500.00
Floor prep		\$200.00
Broadloom steps material	\$18.00 x 40 yds	\$720.00
Broadloom steps labor		\$500.00
SUBTOTAL \$11,670.00	TAX \$	<u>TOTAL \$11,670.00</u>

We accept cash, checks, debit & credit cards. 3% fee for cards.  
*A deposit of half is required before ordering materials.*

**THANK YOU FOR YOUR BUSINESS!**



FAMILY OWNED SINCE '99

Customer Information
Name: Larry West
Company: City of Oxford Police Department
Address: 110 W. Clark Street Oxford, Ga
Phone: 770-788-1390
County: Newton

3163 Highway 81  
Oxford, GA 30054  
678-342-6115  
[Mikesfloorcoverings@gmail.com](mailto:Mikesfloorcoverings@gmail.com)

**Estimate date: 3/13/2024**

DESCRIPTION	RATE x SQUARE FOOTAGE	PRICE
LVP Loose Lay color - tbd material (Police Dept.)	\$3.25 x 2,200 ft	\$7,150.00
LVP Loose Lay color - tbd labor	\$1.50 x 2,200 ft	\$3,300.00
Cove base color - tbd	\$2.50 x 580 ft	\$1,450.00
Quarter round	\$1.75 x 130 ft	\$227.50
Move furniture		\$800.00
Take up old flooring		\$500.00
Floor prep		\$200.00
Rubber stair treads	\$150.00 x 21	\$3,150.00
SUBTOTAL \$16,777.50	TAX \$	<u>TOTAL \$16,777.50</u>

We accept cash, checks, debit & credit cards. 3% fee for cards.  
*A deposit of half is required before ordering materials.*

**THANK YOU FOR YOUR BUSINESS!**

WOOD | CARPET | CERAMIC | VINYL

[www.squarecircleinteriors.com](http://www.squarecircleinteriors.com)

Oxford Police Dept/Courthouse/Clerks Office  
110 W. Clark Street  
Oxford, GA. 30345  
Contact - Lt. Larry Westmoreland  
Contact No. (770) 788-1390  
Email – [lwestmoreland@oxfordgeorgia.org](mailto:lwestmoreland@oxfordgeorgia.org)

March 11<sup>th</sup>, 2024

Hello! Here is your estimated cost for carpet replacement in the Police Dept, Courtroom and Chambers, and Clerks Office.

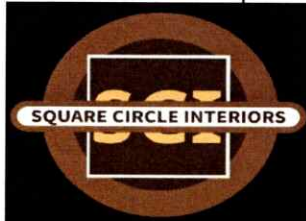
Please note that these figures are based on removal and disposal of all existing materials and installation of new carpet tile (Pentz Vitality 7093T) and broadloom (Pentz Vitality 3056B), and vinyl coving where applicable.

A more detailed estimate is available upon request.

Thank you for allowing us to submit our offer on your project.

TOTAL - \$36,686.63  
Deposit - \$18,343.32  
Balance - \$18,343.31

William Walker – Proprietor



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Atlanta, GA 30326-1064  
Mobile Contact No (404) 992-3055  
Email: [bill@squarecircleinteriors.com](mailto:bill@squarecircleinteriors.com)  
Website: [www.squarecircleinteriors.com](http://www.squarecircleinteriors.com)











## Budget Request FY2025

Item: City's Electric System

Purpose: To make sure the city's electric system operates efficiently and in good shape for years to come.

Cost: 120,000

Justification (how will this item contribute to your department's efforts toward accomplishment of the City's goals:

To replace<sup>20</sup> old poles on West Watson St, Cindy Ct and Coke St. Most of these poles are 50+ years old. These poles are very small and not in good shape.

Department: Electric

By: [Signature]





## Budget Request FY2025

Item: F-150

Purpose: To read Meters and do Electric and water & Sewer repairs on the city Systems

Cost: \_\_\_\_\_

Justification (how will this item contribute to your department's efforts toward accomplishment of the City's goals:

It will ensure that we are able to Read Meters and repair meters, and make repairs to the City's Electric, water and Sewer Systems. The one we have has 169,115 Miles on it. Has had Transmission replaced 2 times the motor has ~~been~~ had major repairs several times this past couple years and it uses oil.

Department: Electric, water & Sewer

By: \_\_\_\_\_