



**OFFICIAL MINUTES OF THE OXFORD MAYOR AND COUNCIL MEETING
SPECIAL CALLED VOTING MEETING
TUESDAY, JUNE 13, 2023 – 7:42 PM
CITY HALL**

ELECTED OFFICIALS PRESENT:

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

APPOINTED/STAFF PRESENT:

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

ELECTED OFFICIALS NOT PRESENT:

Jeff Wearing – Councilmember

OTHERS PRESENT: Barbara Cole, Nick Cole, Art Vinson

1. The meeting was called to order by the Honorable David S. Eady, Mayor.
2. Mike Ready made a motion to accept the agenda for the June 13, 2023 Mayor and Council Special Called Voting Meeting. Laura McCanless seconded the motion. The motion was approved unanimously (6/0). (Attachment A)
3. **FY 2024 Budget Resolution** (Attachment B)

Erik Oliver made a motion to accept the FY 2024 budget resolution with the following conditions: cost of living allowance (COLA) of 4% will be included in the budget but will not be effective July 1 and until separate action is taken by the City Council; add \$20,000 to the Georgia Fund 1 total for the FY 2024 Capital Budget to cover the cost of an electric lawn mower. Mike Ready seconded the motion. The motion was approved unanimously (6/0).

4. **Adjourn**

Jim Windham made a motion to adjourn at 7:45 p.m. Laura McCanless seconded the motion. The motion was approved unanimously (6/0).

Respectfully Submitted,

A handwritten signature in blue ink that reads "Marcia Brooks". The script is cursive and fluid, with the first name "Marcia" and last name "Brooks" clearly legible.

Marcia Brooks
City Clerk/Treasurer

**Oxford Mayor and Council
Special Called Voting Meeting
Tuesday June 13, 2023 – 7:30 p.m.
Oxford City Hall
110 W. Clark Street – Oxford GA 30054
A G E N D A**

1. **Call to Order, Mayor David S. Eady**
2. **Motion to accept the Agenda for the June 13, 2023 Mayor and Council Special Called Meeting.**
3. ***Consideration to Approve the Resolution to adopt an Annual Balanced Budget for FY 2024**
4. **Adjourn**

*Attachments

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

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

*Attachments

CITY OF OXFORD

RESOLUTION

TO ADOPT AN ANNUAL BALANCED BUDGET IN ACCORDANCE WITH CHAPTER 81, TITLE 36 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED

WHEREAS, the City of Oxford, Georgia, hereinafter referred to as the ("City") pursuant to O.C.G.A. Chapter 81, Title 36 is required to adopt a balanced budget where the sum of estimated net revenues and appropriated fund balances is equal to appropriations; and;

WHEREAS, the City published a public notice setting a Public Hearing date in the local newspaper; and the City conducted a Public Hearing at least one (1) week prior to adoption of the proposed operating budget.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF OXFORD

1. That the Fiscal Year 2024 (July 2023 – June 2024) Operating Budget, the Fiscal Year 2024 Capital Improvement Plan (July 2023 – June 2028), and the Fiscal Year 2024 Special Revenue Funds Budget (July 2023 – June 2024) are adopted this date.
2. That the full-time positions funded by this budget shall be limited to:
 - a. CITY COUNCIL – Mayor (1), Councilmember (6)
 - b. GENERAL GOVERNMENT – City Manager (1), City Clerk (1), Deputy City Clerk (1), Utility Billing Clerk (1 – cost spread across General Government, Water/Sewer, and Electric), Associate Clerk (1), Municipal Court Clerk (1)
 - c. POLICE DEPARTMENT – Police Chief (1), Officer (3),
 - d. STREET/PARKS DEPARTMENTS –Groundskeeper (3),
 - e. SANITATION DEPARTMENT – Equipment Operator I/Recycle and Refuse Collection Worker (1)
 - f. WATER AND SEWER DEPARTMENT – Public Works and Utility Maintenance Worker I (1), Equipment Operator I/Meter Reader (1)
 - g. ELECTRIC DEPARTMENT – Supervisor of Utilities and Maintenance (1), Assistant Public Works Supervisor (1)
3. That no funds appropriated in a contingency account may be spent from that account. Funds in a contingency account must be transferred to another expenditure account before these funds may be expended. Such transfer shall be approved in advance by City Council.
4. That the pay plan is amended by increasing each salary increment by four percent to implement a Cost-of-Living Adjustment (COLA) for all employees (4%).

ADOPTED THIS MONDAY, JUNE 13, 2023. BY:

David S. Eady, Mayor

ATTEST:

Marcia Brooks, City Clerk



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

Economic News Release

[ECT](#) [PRINT](#)

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

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

[Not seasonally adjusted]

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

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

[Table of Contents](#)

Last Modified Date: April 28, 2023

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

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



Capital Improvement Plan FY 2024 - FY 2028

Capital Budget - July 1, 2023 - June 30, 2024

Adopted

Mayor David S. Eady

Councilmembers

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

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

FY2024 Capital Budget

Project Description	FY2024			FY 2025	FY2026	FY2027	FY2028	Five-Year Total	Comments
	City Funds	External Funds	Subtotals						
General			85,333				60,000	145,333	
Cemetery road extension	17,000		17,000					17,000	
City Limit Monument Sign and Landscape Improvements							60,000	60,000	\$60K budgeted each year (FY20-22)
Electric Vehicle Charging Stations (2)	15,000		15,000					15,000	\$12-24K budgeted each year (FY19-22)
Finance Software Upgrade	33,333		33,333					33,333	Share of \$100K to upgrade software
Wayfinding Plan and Design Standards - Dev and Imp	20,000		20,000					20,000	
Parks, Landscapes, and Recreation			2,355,000	3,915,398	200,000	-	-	6,470,398	
Dried Indian Creek Restoration and Greenway Trail	225,000	1,900,000	2,125,000					2,125,000	\$900K in Congressional funding; \$1M in GOSP grant funding
Nature Parks on Giles and Little Properties				200,000	200,000			400,000	Plan and implement improvements
Coke Street Trail from Watson to Richardson Street			-	400,000				400,000	Preliminary plan complete; design/engineering and construction remains
Soule Street Trail from Hull Street to DIC	200,000		200,000	3,315,398				3,515,398	\$200k added to original grant amount for contingency cost overruns in original scope
Bobcat Excavator E-35	15,000		15,000					15,000	
Grounds Maintenance Equipment - Lawnmower	15,000		15,000					15,000	Preference to electric zero-point-turn mower with mulch guard or rear discharge
Streets, Drains, Sidewalks, and Street Lamps			3,638,309	4,120,344	1,094,608	1,053,359	1,056,273	10,962,893	
Street Repairs and Resurfacing (annual schedule)	575,226	28,500	603,726	600,344	574,608	533,359	536,273	2,848,310	\$200K was budgeted previously for each year FY22-26; 10-year schedule
E. Clark Street Improvements	17,854	207,146	225,000					225,000	\$450K was budgeted in FY22 but not spent; could be integrated with street repair/resurfacing
Whatcoat Street Improvements		700,000	700,000					700,000	\$300K was budgeted each year FY20-22; could defer until town center phase one completed
Emory Street Sidewalk (Soule to Richardson Street)	1,000,000	500,000	1,500,000					1,500,000	\$100K/year budgeted previously (FY19-22) for sidewalks; \$180 city funds budgeted in FY19 and FY20
Emory Street Sidewalk Replacement (Post Office to Soule St)	500,000		500,000					500,000	\$300K budgeted in FY23. This estimate came from K&W
E. Soule Street Improvements (full-depth reclamation, etc.)			-	3,500,000				3,500,000	Need external funding (Georgia DOT?)
Stormwater Infrastructure Improvements and Reporting	50,000		50,000	20,000	20,000	20,000	20,000	130,000	Several ditches need cleaning out and pipes bored-out/replaced
Emory Street/Highway 81 Complete Streets Plan and Dev			-		500,000			500,000	Assumes cost-sharing with GDOT
Emory Street/Highway 81 Bridge and Connectivity over I-20			-				500,000	500,000	Assumes cost-sharing with GDOT and City of Covington
Bobcat Excavator E-35	15,000		15,000					15,000	
Bobcat Brush Cutter	5,250		5,250					5,250	
Bobcat Trencher	4,333		4,333					4,333	
Fencing Around the Shop	25,000		25,000					25,000	
Painting the Shop	10,000		10,000					10,000	
City-Wide Complete Streets Plan and Development			-			500,000		500,000	Might be eligible for GDOT funding
Electric Utility			422,668	475,000	100,000	180,000	100,000	1,277,668	
Electric System Improvements	100,000		100,000	100,000	100,000	100,000	100,000	500,000	Annual pole replacement and system upgrades
Vehicle Replacement			-	75,000		80,000		155,000	Assumes pickup truck replacement
Finance Software Upgrade	33,334		33,334					33,334	Share of \$100K to upgrade software
Bobcat Trencher	4,334		4,334					4,334	
Fencing Around the Shop	25,000		25,000					25,000	
Painting the Shop	10,000		10,000					10,000	
Power System Upgrades	250,000		250,000					250,000	
Smart Meters			-	300,000				300,000	\$300K was budgeted each year in FY19, FY20, and FY21
Water and Sewer Utility			2,071,391	885,000	585,000	585,000	585,000	4,711,391	
Water Line Replacement	352,393	1,626,082	1,978,475	585,000	585,000	585,000	585,000	4,318,475	Originally budgeted for SFRF Grant+ARPA and Capital Funds
Smart Meters			-	300,000				300,000	\$300K was budgeted each year in FY19, FY20, and FY21
Bobcat Excavator E-35	15,000		15,000					15,000	
Bobcat Brush Cutter	5,250		5,250					5,250	
Bobcat Trencher	4,333		4,333					4,333	
Fencing Around the Shop	25,000		25,000					25,000	
Painting the Shop	10,000		10,000					10,000	
Finance Software Upgrade	33,333		33,333					33,333	Share of \$100K to upgrade software
Police Department			75,000	-	75,000	-	80,000	230,000	
								-	
Patrol Vehicle(s)		75,000	75,000		75,000		80,000	230,000	High repair/maintenance costs suggest need to replace existing vehicles
Downtown Development Authority			-	-	-	200,000	200,000	400,000	
Architecture and Engineering for Town Center Development			-			200,000	200,000	400,000	Funds may be reimbursed to the city with financing for construction
TOTAL	3,610,973	5,036,728	8,647,701	9,395,742	2,054,608	2,018,359	2,081,273	24,197,683	

FY2024 Capital Budget

		FY2024										
	Project Description	Cost	Capital/Gold Reserve	Georgia Fund 1	Water/Sewer Capital	Electric Capital	ARPA	SPLOST 2017 Original Allocations	SPLOST 2017 Excess Allocations	SPLOST 2023 Original Allocations	External Funds	Subtotals
General												85,333
	Cemetery Road extension	17,000	17,000									17,000
	Wayfinding Plan and Design Standards - Develop and Implement	20,000	20,000									20,000
	Electric Vehicle Charging Station	15,000	15,000									15,000
	Finance Software Upgrade	33,333	33,333									33,333
Parks, Landscapes, and Recreation												2,355,000
	Dried Indian Creek Restoration and Greenway Trail	2,125,000	225,000								1,900,000	2,125,000
	Bobcat Excavator E-35 (or equivalent)	15,000	15,000									15,000
	Soule Street Trail from Hull St. to DIC	200,000	200,000									200,000
	Grounds Maintenance Equipment - Lawnmower	15,000	15,000									15,000
Streets, Drains, Sidewalks, and Street Lamps												3,638,309
	Street Repairs and Resurfacing (annual schedule)	603,726	575,226								28,500	603,726
	E. Clark Street Improvements	225,000	17,854					207,146				225,000
	Whatcoat Street Improvements	700,000							700,000			700,000
	Emory Street Sidewalk (Soule to Richardson Street)	1,500,000	1,000,000						140,774	359,226		1,500,000
	Emory Street Sidewalk Replacement (Post Office to Soule St.)	500,000	291,108	208,892								500,000
	Bobcat Excavator E-35 (or equivalent)	15,000	15,000									15,000
	Bobcat Brush Cutter (or equivalent)	5,250	5,250									5,250
	Bobcat Trencher (or equivalent)	4,333	4,333									4,333
	Fencing Around Maintenance Facility	25,000	25,000									25,000
	Painting Maintenance Facility	10,000	10,000									10,000
	Stormwater Infrastructure Improvements and Reporting	50,000	50,000									50,000
Electric Utility												422,668
	Electric System Improvements	100,000				100,000						100,000
	Finance Software Upgrade	33,334				33,334						33,334
	Bobcat Trencher (or equivalent)	4,334				4,334						4,334
	Painting Maintenance Facility	10,000				10,000						10,000
	Fencing Around Maintenance Facility	25,000				25,000						25,000
	Power System Upgrades	250,000				250,000						250,000
Water and Sewer Utility												2,071,391
	Water Line Replacement	1,978,475			352,393		876,082				750,000	1,978,475
	Finance Software Upgrade	33,333			33,333							33,333
	Bobcat Excavator E-35 (or equivalent)	15,000			15,000							15,000
	Bobcat Brush Cutter (or equivalent)	5,250			5,250							5,250
	Bobcat Trencher (or equivalent)	4,333			4,333							4,333
	Fencing Around Maintenance Facility	25,000			25,000							25,000
	Painting Maintenance Facility	10,000			10,000							10,000
Police Department												75,000
	Patrol Vehicle(s)	75,000							75,000			75,000
TOTALS		8,647,701	2,534,104	208,892	445,309	422,668	876,082	207,146	915,774	359,226	2,678,500	8,647,701

Projected Remaining Balances after FY 2024

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

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

0

0

240,774



Annual Operating Budget - FY2024

July 1, 2023 - June 30, 2024

Adopted

Mayor David S. Eady

Councilmembers

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

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

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend	Comments
GENERAL FUND - REVENUE									
1	100-0000-3110000-000	General Property Taxes		-1,923					
2	100-0000-311100-000	Real Property Tax-Current Yr.	130,000	123,184	135,000	158,864	158,864	172,000	Reflects growth in property tax digest.
3	100-0000-311200-000	Property Tax - Prior Year	3,000	6,256	3,000	4,591	4,591	4,021	
4	100-0000-311310-000	Motor Vehicle Adv.	2,500	2,770	2,500	1,725	2,299	1,500	FY19 = \$20,414; FY20 = \$20,650 ?
5	100-0000-311315-000	Motor Vehicle TAVT	65,000	230,313	170,000	138,744	184,993	180,000	
6	100-0000-311316-000	AAVT Alternative		316					
7	100-0000-311340-000	Intangible Tax	4,000	9,128	7,000	3,479	4,639	4,853	
8	100-0000-311600-000	Real Estate Transfer	1,500	4,640	2,000	872	1,162	1,122	
9	100-0000-311710-000	Electric Franchise Tax	2,000	2,241	2,200	2,530	2,530	2,530	
10	100-0000-311730-000	Gas Franchise Tax	14,000	17,653	14,000	13,983	13,983	11,580	
11	100-0000-311750-000	TV Cable Franchise Tax	30,000	37,375	35,000	26,798	26,798	30,000	
12	100-0000-311760-000	Telephone Franchise Tax	5,000	4,985	6,000	4,440	4,440	4,440	
13	100-0000-313100-000	LOST Sales & Use Tax	425,000	596,280	562,000	436,745	582,326	582,000	
14	100-0000-316100-000	General Occupational Tax	11,500	11,985	11,000	11,144	11,144	11,000	Business License payments.
15	100-0000-316200-000	Insurance Premium Tax	175,000	176,167	170,000	186,420	186,420	180,000	One check per year, based on population.
16	100-0000-319000-000	Penalty/Interest on Del Taxes	1,000	445	1,000	832	1,000	1,000	
17	100-0000-321200-000	General Building Permits	10,000	4,241	5,000	6,345	7,000	10,000	
18	100-0000-322901-000	Misc. Income	1,000	68	500	70	250	250	
19	100-0000-331210-000	Direct Federal Grants		2,153					
20	100-0000-334200-000	State Grants		438,041					
21	100-0000-335800-000	Intergovernmental Revenues	25,000	27,769	25,000	28,352	28,352	28,500	LMIG. This check already came in.
22	100-0000-341400-000	Printing/Duplicating Service	200	124	100	86	100	100	
23	100-0000-341910-000	Election Qualifying Fees	850	432	0			750	
24	100-0000-349100-000	Cemetery Fees	2,000	8,250	5,000	(4,400)	5,000	5,000	
25	100-0000-349300-000	Bad Check Fees	500	240	500	310	500	500	
26	100-0000-351000-000	Fines & Forfeitures	85,000	66,187	75,000	63,261	84,349	77,640	
27	100-0000-361000-000	Interest Revenues	5,000	5,017	5,000	39,437	52,583	50,000	Reflects an increase in interest rates.
28	100-0000-371000-000	Contributions from Private Sources	0	2,000	500	0	2,000	2,000	most commonly comes from film donations. Query
29	100-0000-371000-002	July 4th Donations				250	1,000		
30	100-0000-381000-000	Rents and Royalties	3,000	5,225	5,000	6,625	8,833	12,000	
31	100-0000-381001-000	Lease Agreement Income	31,710	33,507	31,710	0	33,507	33,507	810 Whatcoat Building Lease - Oxford College.
32	100-0000-381002-000	Lease - Verizon	28,007	23,229	28,000	21,931	29,242	30,703	Water Tower Antenna - Verizon Wireless.
35	100-0000-389000-000	Misc. Revenue		4,360	500	1,999	2,000	2,000	
36	100-0000-389000-001	Insurance Credits		702					
37	100-0000-389000-002	Refunds		not budgeted					
38	100-0000-389000-003	Book Sales		0					
39	100-0000-392300-000	Proceeds-Dispose of Assets	1,000	0					
40	100-4200-392000-000	Proceeds-Dispose of Assets		2,021					
41	100-3200-383000-000	Insurance Claim Reimbursement				3,095			
		REVENUES TOTAL	\$1,062,767	\$1,845,380	\$1,302,510	\$1,158,527	\$1,439,905	\$1,438,996	

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

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend	Comments
GENERAL GOVERNMENT									
1	100.1500.511100.000	Regular Employees	241,647	264,978	269,033	209,957	279,942	298,789	
2	100.1500.511300.000	Overtime	5,000	6,005	5,000	4,485	5,980	6,000	
3	100.1500.512100.000	Group Insurance	61,250	50,971	60,000	35,384	47,178	65,000	Health and Life Insurance
4	100.1500.512200.000	Social Security (FICA)	18,945	20,736	20,581	16,405	21,873	22,857	
5	100.1500.512400.000	Retirement Plan Expense	20,000	19,437	20,000	15,088	20,118	20,250	Stacey portion of defined benefit plan projected cost
6	100.1500.512450.000	Retirement Cont. (DC) 401	10,771	9,722	16,142	6,401	8,534	17,927	6%
7	100.1500.512700.000	Workers' Comp Insurance	1,000	926	1,500			1,200	
8	100.1500.512900.000	Unemployment Payments	2,000	7,722	2,000	2,142	5,400	6,500	Linda Sumner unemployment through August 2023
9	100.1500.521200.000	Professional	100,000	81,015	125,000	77,498	103,331	125,000	City Attorney, CPA Firm, Audit Services, Tax Assessor's Office
10	100.1500.521200.001	Code Enforcement Services	5,000	4,615	6,000	1,690	2,253	6,000	Contract with Bureau Veritas
11	100.1500.521200.002	Building Permit (BV)	7,500	4,803	7,500	4,842	6,456	7,500	Contract with Bureau Veritas
12	100.1500.521202.000	Fire Services - Newton County	31,000	34,641	40,000	45,293	45,293	50,000	Annual tax bill from Newton County
13	100.1500.521300.000	Technical Purchased Service	50,000	57,043	55,000	45,083	60,111	65,000	
14	100.1500.522200.000	Repairs & Maintenance	20,000	37,494	30,000	18,635	24,847	30,000	
15	100.1500.522200.001	Whatcoat Building Maintenance	10,000	500	10,000			5,000	
16	100.1500.522200.002	YH Welcome Center	5,000		0			2,000	
17	100.1500.522320.000	Equipment Leases and Rentals	1,300	720	1,300	720	959	1,300	Lease for new copier at City Hall
18	100.1500.523100.000	Liability Insurance	9,000	310	9,600			12,800	Annual bill in April
19	100.1500.523200.000	Telephone - Postage	25,500	24,078	26,000	20,649	27,532	26,000	
21	100.1500.523300.000	Advertising & Promotions	8,000	6,063	10,000	4,714	6,285	10,000	
22	100.1500.523320.000	July 4th Parade Expenses	6,000	8,732	6,000	(448)	10,000	15,000	
23	100.1500.523600.000	Dues & Fees	9,000	8,814	12,000	8,199	10,933	12,000	
24	100.1500.523700.000	Education & Training	7,500	4,682	6,500	4,479	5,972	10,000	
25	100.1500.531100.000	Supplies & Materials	20,000	15,359	17,000	8,398	11,197	17,000	
26	100.1500.531200.000	Energy - Utilities	16,000	15,317	17,000	8,381	11,175	17,000	
27	100.1500.531600.000	Small Equipment Under \$5,000	5,000	6,044	4,000	1,527	2,036	4,000	
28	100.1500.531600.001	Computer Upgrades	0		4,000			4,000	
29	100.1500.542300.000	Furniture and Fixtures	0	2,655	2,500			2,500	
30	100.1500.531700.000	Other/Meetings & Events	5,000	1,312	3,000	3,162		7,500	
31	100.1500.542000.000	Machinery & Equipment				860			
32	100.1500.579000.000	Contingency - General	17,397		10,000			5,000	
33	100.1500.579010.000	Contingencies - cash over & short	200	2,773	500	81		500	
		SUBTOTAL	\$719,010	\$697,465	\$797,156	\$543,624	\$717,406	\$873,623	

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend	Comments
COURT									
1	100.2500.521200.000	Contract - Judge	5,000	5,000	6,250	4,688	6,250	6,250	25% increase in FY 2023
2	100.2500.521210.000	Contract - Public Defender	500		625			625	
3	100.2500.521211.000	Contract - Solicitor	5,741	6,400	6,000	2,900	6,000	6,000	
4	100.2500.523700.000	Education - Clerk	1,000	1,041	1,500	177	235	1,500	
5	100.2500.523701.000	Education - Judge	2,115	2,115	750	225	750	750	
6	100.2500.523850.000	Contract - Translator	200		500			500	
7	100.2500.523600.000	Subpoena fee			400			400	Moved from Police to Court in FY 2023
8	100.2500.571000.000	Court Disposition Funds Payable			25,000	15,014	20,019	25,000	Moved from Police to Court in FY 2023
		SUBTOTAL	\$14,556	\$14,556	\$41,025	\$23,004	\$33,255	\$41,025	

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend	Comments
POLICE DEPARTMENT									
1	100.3200.511000.000	Regular Employees	185,344	145,299	231,551	123,210	164,280	237,979	Includes four (4) full-time officers, including the Chief
2	100.3200.511300.000	Overtime	10,000	10,705	10,000	3,627	4,837	10,000	
3	100.3200.511300.001	Overtime Pension				-308			
4	100.3200.512100.000	Group Insurance	38,203	18,635	25,000	6,517	8,689	20,300	Health and Life Insurance
5	100.3200.512200.000	Social Security (FICA)	14,944	11,934	17,714	9,680	12,906	18,205	
6	100.3200.512400.000	Retirement Contributions		1,675					
7	100.3200.512450.000	Retirement Cont. (DC) 401	10,081	4,600	13,893	4,599	6,132	14,279	6%
8	100.3200.512700.000	Workers' Comp Insurance	8,000	7,844	8,000			8,000	
9	100.3200.521200.000	Legal & Professional		1,025			0	2,500	
10	100.3200.521300.000	Tech Purch Serv/Courtware	11,000	6,670	14,400	8,639	11,519	14,400	
11	100-3200-521301-000	Service Contracts			8,000	8,151	10,868	34,200	Additional \$8,000 - four (4) car cameras. Current contract only body cams. Plus 5 Flock cameras @\$3,000 ea.
12	100-3200-521302-000	Technical Services				1,386	1,848	2,400	VC3 Charges
13	100.3200.522200.000	Veh & Equip Repairs & Maint	10,000	20,053					
14	100-3200-522200-000	Vehicle Repairs & Maint			10,000	3,478	4,637	8,000	Reducing due to newer vehicles coming on-line
15	100-3200-522201-000	Equip Repairs & Maint			5,000	383	511	3,000	RADAR/LIDAR Maint.Certifications/Radio Repair
16	100-3200-522310-000	Rentals			500	398	531	500	Indoor Shooting Range
17	100.3200.523100.000	Liability Insurance	15,500	15,950	16,100	1,000		23,500	Annual bill in April
18	100.3200.523200.000	Telephone-Postage	5,500	5,496	5,480	4,632	6,175	6,200	
19	100.3200.523600.000	Dues & Fees	200	125	200	125	167	200	GA Chiefs' Assoc.
20	100.3200.523700.000	Education & Training	2,000	2,050	3,000	2,212	2,950	6,000	Increasing training as incentive for new hires; BASIC - \$1000 cost at Piedmont Tech
21	100.3200.523850.000	Subpoena fee	200						Moved to the Court Budget
22	100.3200.523900.000	Prisoner Housing & costs	13,000	2,835	13,000	3,705	4,940	10,000	
23	100.3200.531100.000	Supplies & Materials	5,500	6,663					
24	100-3200-531101-000	Office Supplies & Materials			1,500	2,057	2,743	2,000	
25	100-3200-531102-000	Operational Supplies & Materials			4,500	891	1,188	5,000	2,500 increase for community outreach
26	100.3200.531270.000	Gasoline	10,000	6,292	10,000	3,382	4,509	10,000	fully staffed - increase in costs
27	100.3200.531600.000	Small Equipment Under \$5,000	5,000	17,473	5,000	14,646		7,000	New pistols ~ \$3,200
28	100.3200.531600.001	Computer Upgrades	0		5,000	3,380		3,000	
29	100.3200.531700.000	Uniforms	5,000	6,522	5,000	1,390	1,853	5,000	
30	100.3200.571000.000	Training funds - Payable	23,144	19,429					
31	100.3800.342500.000	E-911 Center	25,000	16,203	25,000	14,510	14,510	25,000	Annual bill for two officers/planning for 4 officers
		SUBTOTAL	\$397,616	\$327,478	\$437,838	\$221,690	\$265,792	\$476,663	

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend	Comments
STREET DEPARTMENT									
1	100.4200.511100.000	Regular Employees-Street	48,171	35,971	71,447	55,804	74,406	81,901	Allocating 1/3 of meter reader; 3/5 of groundskeepers (2); 1/5 refuse collection worker + one other position
2	100.4200.511300.000	Overtime	2,000	901	1,500	966	1,288	1,500	
3	100.4200.512100.000	Employee Insurance	22,890	7,904	20,000	10,340	13,786	20,000	Health and Life Insurance
4	100.4200.512200.000	Social Security (FICA)	3,839	2,821	5,466	4,681	6,242	6,265	
5	100.4200.512450.000	Retirement Cont. (DC) 401	2,891	1,187	4,287	2,075	2,766	4,914	6%
6	100.4200.512700.000	Workers' Comp Insurance	5,000	3,730	4,000			5,000	
7	100.4200.521200.000	Professional (Arborist)		1,088	1,500	150	200	1,500	
8	100.4200.521201.000	Professional - Engineering	5,000	300	6,000	300	400	5,000	
9	100.4200.522200.000	Veh & Equip Repairs & Maint	12,000	14,029	15,000	8,034	10,711	15,000	
10	100.4200.523600.000	Dues and Fees	100	75	100			100	
11	100.4200.523700.000	Education & Training	500		500			500	
12	100.4200.523850.000	Contract Labor	12,000	20,927	0	10,722	14,296	7,500	Temporary help
13	100.4200.531100.000	Supplies & Materials	15,000	11,640	15,000	12,717	16,956	15,000	Increase in pricing
14	100.4200.531270.000	Gasoline/Diesel	3,500	4,955	4,000	2,090	2,787	4,000	
15	100.4200.531600.000	Small Equipment Under \$5,000	1,500	1,042	1,500			1,500	
16	100.4200.531700.000	Uniforms	2,000	1,716	2,000	1,725	2,301	2,500	Increase in pricing
17	100.4200.531800.000	Stormwater Management	5,500	3,500	5,500			3,500	Annual stormwater report
18	100.4200.531901.000	City Tree Removal	25,000	19,913	25,000	14,925	19,900	30,000	Trees continue to decline
19	100.4200.531910.000	City Trail Maintenance		2,350	0				See Parks and Rec Budget
20	100.4200.532100.000	Sidewalks	3,000		3,000			3,000	
21	100.4200.532100.001	Property Claims <\$1,000	1,000	120	1,000			1,000	
22	100.4221.541200.000	LMIG Street Repairs	0	68,764				52,000	
23	100-4221-541200-001	Street Repairs			10,000			5,000	
		SUBTOTAL	\$170,891	\$202,931	\$196,799	\$124,530	\$166,040	\$266,680	
CEMETERY									
1	100.4900.522200.000	Cemetery Found. Maint. Suppl.	5,000	5,000	5,000	5,000	5,000	5,000	
2	100.4900.531900.000	Tree Removal/Planting	5,000	3,000	5,000		2,500	2,500	Fewer trees are in need of removal
		SUBTOTAL	\$10,000	\$8,000	\$10,000	\$5,000	\$7,500	\$7,500	

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend	Comments
PARKS AND RECREATION DEPARTMENT									
1	100.6200.511100.000	Regular Employees - Parks & Rec.	22,149	3,927	13,116	13,712	18,283	41,845	Allocating 2/5 of groundskeepers (2)+another position
2	100.6200.511300.000	Overtime	500	242	500			500	
3	100.6200.512100.000	Group Insurance	11,520	1,524	6,000	4,359	5,812	6,500	Health and Life Insurance
4	100.6200.512200.000	Social Security (FICA)	1,733	319	1,003	1,049	1,399	3,201	
5	100.6200.512450.000	Retirement Cont. (DC) 401	1,329	812	787	497	662	2,511	6%
6	100.6200.512700.000	Workers' Comp Insurance	800	724	1,000			1,000	
7	100.6200.521200.000	Professional (arborist)	700	225	700	413	550	700	
8	100.6200.522200.000	Veh & Equip Repairs & Maint	1,000		1,000			1,000	
9	100.6200.523850.000	Contract Labor - Temporary Help	5,000	11,333	0	6,120	8,160	5,000	
10	100.6200.531100.000	Supplies & Materials	5,000	3,596	10,000	3,973	5,297	21,000	add \$10,000 for mulching twice per year at ASP
11	100.6200.531200.000	Energy - Utilities	7,000	5,057	7,000	3,929	5,238	7,000	Utilities for Asbury Street Park
12	100.6200.531270.000	Gasoline/Diesel	300	1,269	800	661	881	1,000	
13	100.6200.531600.000	Small Equipment Under \$5,000	1,000		1,000			1,000	
14	100.6200.531700.000	Uniforms	800	465	800	504	672	900	
15	100.6200.531900.000	Tree Board	15,000	14,206	15,000	7,223	9,630	21,003	Includes expenses for Arbor Day (See note)
16	100.6200.531910.000	City Parks and Trail Maintenance	25,000	23,240	30,000	29,157	38,876	45,000	Includes landscape maintenance contract for Asbury Street Park and invasive control/removal (ReForest ATL)
		SUBTOTAL	\$98,831	\$66,941	\$88,706	\$71,595	\$95,459	\$159,160	

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

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend	Comments
ELECTRIC FUND - REVENUES									
1	510.0000.344310.000	Electric Sales	2,453,788	2,404,201	2,500,000	1,733,673	2,311,565	2,371,000	% revenue
2	510.0000.344311.000	Penalties After the 15th	60,000	73,271	60,000	55,157	73,542	75,000	
3	510.0000.344312.000	Service Charges	4,000	7,993	5,000	5,400	7,200	7,800	
4	510.0000.349900.000	Online Bill Pay Convenience Fee	12,000	12,053	17,000	13		500	Fees to pay bills online.
5	510.0000.361000.000	Interest Revenue	150	104	100	168	224	200	
6	510.0000.361001.000	MCT Dividends	500	(1,510)		7,250	9,667	8,000	
7	510.0000.381000.000	Other - Rebates	60,000	89,457	80,000	782	1,043	35,000	Year-End Settlement from MEAG & off-systems sales
8	510.0000.383000.000	Reimbursement - Property Damage							
9	510.0000.392000.000	Proceeds-Dispose of Assets				5,000			
		TOTAL REVENUES	\$2,590,438	\$2,585,570	\$2,662,100	\$1,807,443	\$2,403,240	\$2,497,500	
ELECTRIC FUND - EXPENDITURES									
1	510.4600.511110.000	Regular Employees	123,869	127,934	155,365	99,011	132,015	144,698	Allocating 1/3 of meter reader
2	510.4600.511300.000	Overtime	4,000	4,472	6,000	3,177	4,236	6,000	
3	510.4600.512100.000	Employee Insurance	32,910	25,702	36,000	18,737	24,983	36,000	Health and Life Insurance
4	510.4600.512200.000	Social Security (FICA)	9,860	10,126	11,885	7,817	10,423	11,069	
5	510.4600.512400.000	Retirement Plan Expense	49,417	32,269	49,400	36,940	49,253	50,000	Formula?? Jody Reid portion of projected cost for defined benefit plan
6	510.4600.512450.000	Retirement Cont. (DC) 401	1,000	356	9,322	624	833	3,617	6%
7	510.4600.512700.000	Workers' Comp Insurance	1,500	1,112	2,000			2,500	
8	510.4600.521200.000	ECG Professional Services	64,000	61,039	64,000	50,382	67,176	70,000	ECG fees are shown separate from power costs.
9	510.4600.522200.000	Veh & Equip Repairs & Maint	7,200	7,115	7,200	8,314	11,085	10,000	
10	510.4600.522201.000	Power line Tree Trimming	35,000	50,456	45,000			50,000	
11	510.4600.523100.000	Liability Insurance	8,500	8,589	9,200			12,300	Annual bill in April
12	510.4600.523200.000	Telephone-Postage	9,000	4,192	9,000	4,463	5,950	9,000	
13	510.4600.523600.000	Dues & Fees	300	306	750	39	53	750	
14	510.4600.523600.001	Online Bill Pay Merchant Fee	13,000	15,092	18,000	124		500	need to reconcile several months
15	510.4600.523700.000	Linemen Training	6,000	1,602	6,000	525	700	7,500	This is the cost for the training program
16	510.4600.523701.000	Education & Training	5,000		3,000			5,000	CDL Class A Certification Class = \$3800
17	510.4600.523850.000	Contract Labor	10,000	16,049	20,000	11,380	15,173	30,000	Will have more contract labor
18	510.4600.531100.000	Supplies & Materials	16,000	19,171	18,000	5,434	7,245	25,000	Cost of Materials is considerably higher
19	510.4600.531200.000	Energy/Utilities	6,500	7,228	7,500	5,507	7,342	7,500	
20	510.4600.531270.000	Gasoline/Diesel	5,500	7,380	6,500	4,116	5,488	6,500	
21	510.4600.531530.000	Electricity Purchased	1,278,232	1,290,789	1,400,000	1,065,777	1,421,036	1,500,000	% revenue
22	510.4600.531600.000	Small Equipment Under \$5,000	2,500	2,718	2,500	3,311	4,414	3,000	
23	510.4600.531700.000	Uniforms	5,000	4,404	5,000	3,728	4,971	5,500	Increase in costs
24	510.4600.541004.000	Street Lights	2,300		2,000			2,000	
25	510.4600.561003.000	Depreciation	93,760	97,971	94,671			100,000	
26	510.4600.574000.000	Bad Debt Expense	15,000	(318.96)	15,000	(91)		15,000	
27	510.4600.579000.000	Contingency	5,090		10,000				
		TOTAL EXPENDITURES	\$1,810,438	\$1,795,753	\$2,013,293	\$1,329,315	\$1,772,376	\$2,113,435	

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend	Comments
SOLID WASTE FUND - REVENUES									
1	540.0000.344110.000	Refuse Collection Charges	169,500	166,577	169,500	122,477	163,303	225,170	increase to \$30 per can
2	540.0000.344130.000	Sale of Recycled Materials	100	602	100			100	
3	540.0000.389000.000	Miscellaneous Income	0	1,500					
		TOTAL REVENUES	\$169,600	\$168,679	\$169,600	\$122,477	\$163,303	\$225,270	
SOLID WASTE FUND - EXPENDITURES									
1	540.4300.511100.000	Regular Employee - Sanitation	21,875	22,445	37,885	16,721	22,294	39,832	Allocating 4/5 of refuse collection worker
2	540.4300.511300.000	Overtime	500		500	144	192	500	
3	540.4300.511300-001	Overtime Pension		15		(15)			
4	540.4300.512100.000	Group Insurance	8,445	8,421	8,500	5,926	7,901	8,500	
5	540.4300.512200.000	Social Security (FICA)	1,593	1,705	2,898	951	1,268	3,047	
6	540.4300.512450.000	Retirement Cont. (DC) 401	1,219	951	2,273	409	546	2,390	6%
7	540.4300.512700.000	Workers' Comp Insurance	600	503	700			1,000	
8	540.4300.522110.000	Disposal Services-Landfill Fees	10,000	11,857	13,500	10,707	14,276	14,000	
9	540.4300.522111.000	College Walk Dumpster Fees	6,700	6,900	7,000	4,640	6,187	7,000	
10	540.4300.522200.000	Vehicle & Equip Repairs & Maint	5,000		5,000			3,000	
11	540.4300.523100.000	Liability Insurance	500	66	1,000			500	
12	540.4300.523580.000	Contract Labor	15,000	15,165	17,000	6,156	8,207	10,000	Temporary help
13	540.4300.523581.000	Contracted Garbage Pickup	89,000	88,900	89,000	51,610	68,814	121,000	Latham contract increase FY 2024
14	540.4300.523600.000	Dues & Fees	500	75	500			500	
15	540.4300.531100.000	Supplies & Materials	6,500	104	6,500	3,062	4,082	6,500	
16	540.4300.531270.000	Gasoline/Diesel	3,000	6,453	4,500	1,700	2,266	4,500	
17	540.4300.531600.000	Small Equipment Under \$5,000	1,000		1,000			1,000	
18	540.4300.531700.000	Uniforms	1,000	1,122	1,000	473	631	1,000	
19	540.4300.574000.000	Bad Debt Expense	4,700	3,823	1,000			1,000	
20	540.4300.579000.000	Contingency	2,468		3,000				
		TOTAL EXPENDITURES	\$179,600	\$168,505	\$202,756	\$102,483	\$136,664	\$225,270	

	Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend	Comments
--	-------------	-------------	-------------------------------	------------------	------------------	--------------------------------	---------------------------------	---------------------	----------

General Fund

Revenues	1,062,767	1,845,380	1,302,510	1,158,527	1,439,905	1,438,996
Prior Year Unassigned F. Balance	0	965,999				0
Transfers from W&S	60,000					59,802
Transfers from Electric	340,000		314,509			384,065
Transfers from Solid Waste	0		0			0
General Fund Revenues	1,462,767	2,811,379	1,617,019	1,158,527	1,439,905	1,882,863
Expenditures						
City Council	51,862	43,698	45,495	24,838	34,393	58,212
General Government	719,010	697,465	797,156	543,624	717,406	873,623
Court	14,556	14,556	41,025	23,004	33,255	41,025
Police Department	397,616	327,478	437,838	221,690	265,792	476,663
Street Department	170,891	202,931	196,799	124,530	172,227	266,680
Parks and Recreation Department	98,831	66,941	88,706	71,595	95,459	159,160
Cemetery	10,000	8,000	10,000	5,000	7,500	7,500
Transfers to Capital Funds	0	900,000				0
Transfers to ARPA		438,041		438,041		
Transfers to W/S		982		-1,791		
Transfers to Electric		1,500				
Transfers to Solid Waste		545		4,423		
Transfers to 2019 CDBG		100				
General Fund Expenditures	1,462,767	2,702,237	1,617,019	1,454,953	1,326,031	1,882,863
General Fund BALANCE	0	109,142	0	-296,426	113,873	0

Water & Sewer Fund

Revenues	792,000	869,491	823,800	639,383	943,848	820,038
Transfers from General Fund		982				
Transfers from Capital Funds		7,365				
Expenditures	692,000	696,508	772,979	334,936	446,582	760,236
Transfers to G/F	60,000		0	1,791		59,802
Transfers to Capital Fund	40,000		50,821			
W & S Fund Expenditures	792,000	696,508	823,800	336,727	446,582	820,038
W & S Fund BALANCE	0	181,330	0	302,656	497,266	0

Acct Number	Description	FY2022 Budget (Amended)	FY2022 Actual	FY2023 Budget	FY2023 Actual thru March	FY2023 Estimate full year	FY2024 Recommend	Comments
Electric Fund								
	Revenues	2,590,438	2,585,570	2,662,100	1,807,443	2,403,240	2,497,500	
	Transfer from General Fund		1,500					
	Transfer from Capital Projects		92,404					
	Expenditures	1,810,438	1,795,753	2,013,293	1,329,315	1,772,376	2,113,435	
	Transfers to G/F	340,000		314,509			384,065	
	Transfers to Capital Fund	430,000		301,142				
	Transfers to Solid Waste	10,000		33,156				
	Comp Trust transfer to Capital	0						
	Electric Fund Expenditures	2,590,438	1,795,753	2,662,100	1,329,315	1,772,376	2,497,500	
	Electric Fund BALANCE	0	883,721	0	478,128	630,864	0	
Solid Waste								
	Revenues	169,600	168,679	202,756	122,477	163,303	225,270	
	Transfer from General Fund		545					
	Expenditures	179,600	168,505	202,756	102,483	130,477	225,270	
	Transfers to G/F	0		0	-4,423		0	
	Transfers from Electric	10,000		33,156				
	Solid Waste Fund Expenditures	169,600	168,505	202,756	98,060	130,477	225,270	
	Solid Waste Fund BALANCE	0	718	0	24,417	32,826	0	
ALL FUNDS TOTAL								
	Revenues	5,014,805	6,435,119	5,305,675	3,727,830	4,786,992	5,425,671	
	Expenditures	5,014,805	5,363,004	5,305,675	3,219,056	3,544,989	5,425,671	
	Balance	0	1,072,115	0	508,774	1,242,003	0	



Annual Special Revenue Funds Budget - FY2024

July 1, 2023 - June 30, 2024

Adopted

Mayor David S. Eady

Councilmembers

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

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

	Description	FY2022 Budget	FY2022 Actual	FY2023 Budget	FY2023 Actual	FY2024 Recommend
SPECIAL REVENUE FUNDS - REVENUE						
1	ARPA GRANT	438,041	438,041	438,041	438,041	
2	ARPA PUBLIC SAFETY GRANT	2,153	2,153	0	0	0
3	ARPA SLFRF GRANT - IMPROVING NEIGHBORHOOD OUTCOMES IN DISPROPORTIONATELY IMPACTED COMMUNITIES ¹	0	0	0	0	0
	Total Revenues	440,194	440,194	438,041	438,041	0

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

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

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

FY 2024 Operational Budget Highlights

Revenues:

General Fund

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

Water & Sewer Fund

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

Electric Fund

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

Solid Waste Fund

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

Expenditures/Expenses:

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

General Government

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

Police Department

- Legal and Professional – adding contingency based on projected FY 2023 costs
- Tech Purch Serv/Courtware - \$10,000 added for purchase of FLOCK cameras
- Service Contracts - \$8,000 added for four (4) car cameras, \$15,000 added for five (5) FLOCK cameras
- Technical Services - \$2,400 budgeted for VC3 support
- Vehicles Repairs and Maintenance – reducing requested amount with newer vehicles being placed in service
- Education & Training – increasing requested amount as an incentive for new hires
- Operational Supplies & Materials – requesting increase to supplement community outreach efforts
- Small Equipment under \$5,000 – increase for new pistols

Streets Department

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

Parks and Recreation Department

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

Water and Sewer Department

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

Electric Department

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

Solid Waste Department

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

	Paygrade	Annual Salary		New Annual Salary										
Name	7/1/2023	7/1/2023 (4% COLA added)	FY 2024 Anniversary Date	on Anniversary Date	FY 2024 Total Cost	100-1100 City Council	100-1500 Administration	100-3200 Police	100-4200 Streets	100-6200 Parks & Rec	505-4300 Water/Sewer	510-4600 Electric	540-4300 Solid Waste	
CITY COUNCIL														
Eady	N/A	\$6,000.00				\$6,000.00								
Oliver	N/A	\$4,800.00				\$4,800.00								
Holt	N/A	\$4,800.00				\$4,800.00								
Windham	N/A	\$4,800.00				\$4,800.00								
Wearing	N/A	\$4,800.00				\$4,800.00								
Ready	N/A	\$4,800.00				\$4,800.00								
McCanless	N/A	\$4,800.00				\$4,800.00								
CITY CLERK/CITY MANAGER STAFF														
Andrew	N/A	\$100,000.00	8/31/2023	\$106,500.00	\$105,416.66		\$105,416.66							
Brooks	N/A	\$60,143.00	11/1/2023	\$64,052.30	\$62,749.20		\$62,749.20							
Mullen	15M	\$55,879.88	4/5/2024	\$57,276.88	\$56,229.15		\$56,229.15							
Chacon	12A	\$35,828.28	11/14/2023	\$36,723.98	\$35,964.24		\$36,425.44							
Reynolds	13A	\$37,642.08	12/1/2023	\$38,583.14	\$37,968.17		\$37,968.17							
Watkins	12B	\$36,723.98	6/1/2024	\$37,642.08	\$36,800.14						\$12,266.71	\$12,266.72	\$12,266.71	
POLICE DEPARTMENT														
Anglin	N/A	\$78,873.00	1/10/2024	\$84,000.00	\$81,436.50			\$77,662.50						
Terry White	19C	\$53,187.28	4/3/2024	\$54,516.96	\$53,519.94			\$53,519.94						
Vacant	19A	\$48,677.32			\$48,677.32			\$48,677.32						
Westmoreland	19H	\$60,176.52	2/17/2024	\$61,680.94	\$59,453.28			\$58,118.90						
PUBLIC WORKS														
Ballard	12A	\$35,828.28	9/20/2023	\$36,723.98	\$36,574.70				\$12,191.57		\$12,191.56	\$12,191.57		
Brown	15A	\$41,549.82	4/3/2024	\$42,588.56	\$38,398.16						\$38,398.16			
Vacant (Public Works Employee))	12A	\$35,828.28			\$35,828.28							\$35,828.28		
Belcher	11A	\$34,101.87	1/31/2024	\$34,954.42	\$34,457.16				\$6,891.43				\$27,565.73	
Reid	N/A	\$81,754.69	12/30/2023	\$87,068.75	\$84,411.72							\$84,411.72		
Walker	11B	\$34,954.42	12/14/2023	\$35,828.28	\$35,464.18				\$21,278.51	\$14,185.67				
Mathis	11A	\$34,101.87	10/24/2023	\$34,954.42	\$34,741.32				\$20,844.80	\$13,896.52				
Usher	11A	\$34,101.87	2/1/2024	\$34,954.42	\$34,457.16				\$20,694.30	\$13,762.86				
TOTALS						\$34,800.00	\$298,788.62	\$237,978.66	\$81,900.61	\$41,845.05	\$62,856.43	\$144,698.29	\$39,832.44	
GRAND TOTAL														\$942,700.10

Solid Waste Rate Analysis

FY 2024 vs. FY 2023

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

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

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