



**OFFICIAL MINUTES OF THE OXFORD MAYOR AND COUNCIL MEETING
SPECIAL CALLED WORK SESSION
FY2025 OPERATING BUDGET
THURSDAY, MARCH 21, 2024 – 8:00 AM**

ELECTED OFFICIALS PRESENT:

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

APPOINTED/STAFF PRESENT:

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

OTHERS PRESENT: None.

1. The meeting was called to order by the Honorable David S. Eady, Mayor.
2. **First Review of the FY 2025 Operating Budget** (Attachment A)

Marcia Brooks provided copies of the first draft of the FY 2025 Operating Budget, a document summarizing the highlights in the document, and a detailed listing of personal services projected costs for FY 2025. The listing of personal services costs included two new positions being requested, one by Marcia Brooks for the City Clerk's office and one by Mark Anglin for the Police Department. Job descriptions and justifications were also provided for these requests.

Marcia Brooks, Mark Anglin, and Jody Reid reviewed the draft of the FY 2025 Operating Budget with the City Councilmembers, providing details and answering questions. The amounts for several line items were changed and will be updated in the next draft. Most notably, the costs for cleanup of leaves, brush and yard debris on city rights of way was moved from the Solid Waste fund to the Streets Department under the General Operating fund.

Chief Anglin also requested that the cameras at Asbury Street Park be replaced. If new cameras are paid for by subscription, he proposed that the recurring cost be charged to the Parks and Recreation Department rather than the Police Department. The City Council discussed purchase of cameras vs. subscriptions and determined that a subscription would be preferable. A line item was added to the Parks and Recreation Department with \$7,500 as a placeholder, pending more accurate quotes.

Marcia Brooks was asked to provide details of the tasks that her staff performs. The City Councilmembers were willing to consider leaving the money for her requested position in the FY 2025 Operating Budget but asked that she work with Ashlan Troutman (City of Covington) to try to streamline the processes in her office. With the new system coming in, which Covington also uses, there may be tips Ms. Troutman can share with us to help us improve processes in the office. This would help ensure that the processes are effective before an additional person is brought in. Ms. Brooks also informed the City Council that she would be willing to try a part-time position if she could find someone qualified to perform the duties she needs covered.

The City Councilmembers discussed changes to the P.O. process to help relieve Stacey Mullen of some of the tasks she currently performs related to the process. It was noted that there is currently a lack of oversight in the process of obtaining a purchase order number to make a purchase. The City Council recommended that the City Clerk's staff no longer provide P.O. numbers to the Public Works staff. They also recommended hiring Amy Stancil to help Stacey Mullen get accounts payable caught up immediately.

Chief Anglin reviewed the justification and job description for his requested position. He mentioned that the accreditation and the safety certification, which his requested position would help with, would help reduce the City's liability insurance.

The City Council discussed ways that the projected deficit in the General Fund could be covered to have a balanced budget. Mayor Eady asked the City Councilmembers to think about how revenue in the General Fund can be increased with the thought in mind of working toward the General Fund contributing more toward its costs. This will have to happen in part through increases in property tax. Decreasing expenditures is also fair game.

3. Other Business

None.

4. Work Session Meeting Review

5. Executive Session

None.

6. 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, March 21, 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. ***First Review of FY 2025 Operating Budget**
3. **Other Business**
4. **Work Session Meeting Review** – Mayor Eady will review all the items discussed during the meeting.
5. **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
GENERAL FUND - REVENUE									
1	100-0000-3110000-000	General Property Taxes		\$ 236					
2	100-0000-311100-000	Real Property Tax-Current Yr.	\$ 135,000	\$ 146,154	\$ 172,000	\$ 184,657	\$ 184,657	\$ 190,000	Reflects growth in property tax digest.
3	100-0000-311200-000	Property Tax - Prior Year	\$ 3,000	\$ 25,215	\$ 4,021	\$ 2,793	\$ 2,793	\$ 3,500	
4	100-0000-311310-000	Motor Vehicle Adv.	\$ 2,500	\$ 2,377	\$ 1,500	\$ 708	\$ 1,214	\$ 1,000	
5	100-0000-311315-000	Motor Vehicle TAVT	\$ 170,000	\$ 201,209	\$ 180,000	\$ 106,613	\$ 182,765	\$ 180,000	
6	100-0000-311316-000	AAVT Alternative		\$ 424					
7	100-0000-311340-000	Intangible Tax	\$ 7,000	\$ 6,121	\$ 4,853	\$ 631	\$ 1,082	\$ 1,000	
8	100-0000-311600-000	Real Estate Transfer	\$ 2,000	\$ 2,180	\$ 1,122	\$ 1,319	\$ 2,261	\$ 1,500	
9	100-0000-311710-000	Electric Franchise Tax	\$ 2,200	\$ 2,530	\$ 2,530	\$ -	\$ -		
10	100-0000-311730-000	Gas Franchise Tax	\$ 14,000	\$ 16,461	\$ 11,580	\$ 5,805	\$ 9,951	\$ 10,000	
11	100-0000-311750-000	TV Cable Franchise Tax	\$ 35,000	\$ 32,473	\$ 30,000	\$ 21,018	\$ 36,030	\$ 32,000	
12	100-0000-311760-000	Telephone Franchise Tax	\$ 6,000	\$ 4,882	\$ 4,440	\$ 794	\$ 1,361	\$ 1,500	
13	100-0000-313100-000	LOST Sales & Use Tax	\$ 562,000	\$ 665,275	\$ 582,000	\$ 344,038	\$ 589,779	\$ 580,000	
14	100-0000-316100-000	General Occupational Tax	\$ 11,000	\$ 11,577	\$ 11,000	\$ 6,822	\$ 11,695	\$ 11,000	Business License payments.
15	100-0000-316200-000	Insurance Premium Tax	\$ 170,000	\$ 186,420	\$ 180,000	\$ 203,837	\$ 203,837	\$ 195,000	One check per year, based on population.
16	100-0000-319000-000	Penalty/Interest on Del Taxes	\$ 1,000	\$ 1,074	\$ 1,000	\$ 287	\$ 492	\$ 1,000	
17	100-0000-321200-000	General Building Permits	\$ 5,000	\$ 9,813	\$ 10,000	\$ 2,018	\$ 3,460	\$ 5,000	
18	100-0000-322901-000	Misc. Income	\$ 500	\$ 368	\$ 250	\$ 132	\$ 226	\$ 250	
19	100-0000-322990-001	Farmer's Market Permits				\$ 40	\$ 69	\$ 50	
20	100-0000-331210-000	Direct Federal Grants					\$ -		
21	100-0000-334200-000	State Grants					\$ -		
22	100-0000-335800-000	Intergovernmental Revenues	\$ 25,000	\$ 28,352	\$ 56,500	\$ 9,368	\$ 28,500	\$ 28,500	LMIG. This check already came in.
23	100-0000-341400-000	Printing/Duplicating Service	\$ 100	\$ 93	\$ 100	\$ 20	\$ 35	\$ 100	
24	100-0000-341910-000	Election Qualifying Fees			\$ 750	\$ 576	\$ 987		
25	100-0000-349100-000	Cemetery Fees	\$ 5,000	\$ 6,600	\$ 5,000	\$ 3,550	\$ 6,086	\$ 5,000	
26	100-0000-349300-000	Bad Check Fees	\$ 500	\$ 395	\$ 500	\$ 115	\$ 197	\$ 250	
27	100-0000-351000-000	Fines & Forfeitures	\$ 75,000	\$ 81,673	\$ 77,640	\$ 42,776	\$ 73,330	\$ 75,000	
28	100-0000-361000-000	Interest Revenues	\$ 5,000	\$ 62,205	\$ 50,000	\$ 89,259	\$ 153,015	\$ 125,000	Reflects an increase in interest rates.
29	100-0000-371000-000	Contributions from Private Sources	\$ 500	\$ -	\$ 2,000	\$ -	\$ -		most commonly comes from film donations. Query
30	100-0000-371000-002	July 4th Donations		\$ 2,625			\$ 2,000	\$ 2,000	
31	100-0000-381000-000	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	100-0000-381001-000	Lease Agreement Income	\$ 31,710	\$ 33,507	\$ 33,507	\$ -	\$ 33,507	\$ 33,507	810 Whatcoat Building Lease - Oxford College.
33	100-0000-381002-000	Lease - Verizon	\$ 28,000	\$ 22,863	\$ 30,703	\$ 17,484	\$ 29,973	\$ 30,000	Water Tower Antenna - Verizon Wireless.
34	100-0000-389000-000	Misc. Revenue	\$ 500	\$ 1,987	\$ 2,000	\$ -	\$ -	\$ 2,000	
35	100-0000-389000-001	Insurance Credits							
36	100-0000-392300-000	Proceeds-Dispose of Assets				\$ 8,540	\$ 8,540		
37	100-3200-383000-000	Insurance Claim Reimbursement		\$ 3,095					
		REVENUES TOTAL	\$ 1,302,510	\$ 1,566,733	\$ 1,466,996	\$ 1,056,799	\$ 1,574,012	\$ 1,524,157	

	Acct Number	Description	FY2023 Budget (Amended)	FY2023 Actual	FY2024 Budget	FY2024 Actual thru January	FY2024 Estimate full year	FY2025 Recommend	Comments
GENERAL FUND - EXPENDITURES									
CITY COUNCIL									
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	\$ -			
		SUBTOTAL	\$ 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
GENERAL GOVERNMENT									
1	100.1500.511100.000	Regular Employees	\$ 269,033	\$ 277,342	\$ 298,789	\$ 162,751	\$ 279,001	\$ 347,643	100% of City Clerk, Deputy City Clerk, 2 associate clerks
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	\$ 95,000	Health and Life Insurance
4	100.1500.512200.000	Social Security (FICA)	\$ 20,581	\$ 21,701	\$ 22,857	\$ 12,797	\$ 21,938	\$ 26,595	
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	\$ 20,859	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	
		SUBTOTAL	\$ 784,056	\$ 731,609	\$ 873,623	\$ 462,658	\$ 773,817	\$ 945,096	

	Acct Number	Description	FY2023 Budget (Amended)	FY2023 Actual	FY2024 Budget	FY2024 Actual thru January	FY2024 Estimate full year	FY2025 Recommend	Comments
COURT									
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
		SUBTOTAL	\$ 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
POLICE DEPARTMENT									
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	\$ 25,000	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	
		SUBTOTAL	\$ 437,838	\$ 339,531	\$ 476,663	\$ 219,327	\$ 420,699	\$ 525,601	

	Acct Number	Description	FY2023 Budget (Amended)	FY2023 Actual	FY2024 Budget	FY2024 Actual thru January	FY2024 Estimate full year	FY2025 Recommend	Comments
STREET DEPARTMENT									
1	100.4200.511100.000	Regular Employees-Street	\$ 71,447	\$ 83,410	\$ 81,901	\$ 45,896	\$ 78,678	\$ 83,854	60% of 3 groundskeepers + 33% of equipment operator/meter reader + 20% 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	\$ 30,000	Health and Life Insurance
4	100.4200.512200.000	Social Security (FICA)	\$ 5,466	\$ 9,088	\$ 6,265	\$ 3,581	\$ 6,139	\$ 6,415	
5	100.4200.512450.000	Retirement Cont. (DC) 401	\$ 4,287	\$ 3,774	\$ 4,914	\$ 1,544	\$ 2,646	\$ 5,031	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	100.4200.522200.000	Veh & Equip Repairs & Maint	\$ 15,000	\$ 17,400	\$ 15,000	\$ 9,940	\$ 17,039	\$ 18,000	
10	100.4200.523600.000	Dues and Fees	\$ 100	\$ -	\$ 100	\$ -	\$ -	\$ 100	
11	100.4200.523700.000	Education & Training	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ 500	
12	100.4200.523850.000	Contract Labor	\$ -	\$ 11,632	\$ 7,500	\$ 3,188	\$ 5,465	\$ 7,500	Temporary help
13	100.4200.531100.000	Supplies & Materials	\$ 15,000	\$ 18,324	\$ 15,000	\$ 9,331	\$ 15,996	\$ 16,000	Increase in pricing
14	100.4200.531270.000	Gasoline/Diesel	\$ 4,000	\$ 3,784	\$ 4,000	\$ 2,181	\$ 3,738	\$ 4,000	
15	100.4200.531600.000	Small Equipment Under \$5,000	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	
16	100.4200.531700.000	Uniforms	\$ 2,000	\$ 2,745	\$ 2,500	\$ 1,912	\$ 3,278	\$ 2,500	Increase in pricing
17	100.4200.531800.000	Stormwater Management	\$ 5,500	\$ 2,500	\$ 3,500	\$ 4,200	\$ 4,200	\$ 5,000	Annual stormwater report
18	100.4200.531901.000	City Tree Removal	\$ 25,000	\$ 15,150	\$ 30,000	\$ 4,800	\$ 8,229	\$ 10,000	Trees continue to decline
19	100.4200.531910.000	City Trail Maintenance	\$ 3,000						See Parks and Rec Budget
20	100.4200.532100.000	Sidewalks	\$ 10,000		\$ 3,000			\$ 5,000	
21	100.4200.532100.001	Property Claims <\$1,000	\$ 1,000		\$ 1,000			\$ 1,000	
22	100.4221.541200.000	LMIG Street Repairs			\$ 80,000			\$ 28,500	
23	100.4221.541200.001	Street Repairs			\$ 5,000			\$ 10,000	
		SUBTOTAL	\$ 196,800	\$ 189,926	\$ 294,680	\$ 99,592	\$ 172,729	\$ 247,150	
CEMETERY									
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)
		SUBTOTAL	\$ 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
PARKS AND RECREATION DEPARTMENT									
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	\$ 15,000	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	100.6200.522200.000	Veh & Equip Repairs & Maint	\$ 1,000	\$ -	\$ 1,000	\$ 1,475	\$ 2,529	\$ 3,000	
9	100.6200.523850.000	Contract Labor - Temporary Help	\$ -	\$ 6,120	\$ 5,000		\$ -	\$ 5,000	
10	100.6200.531100.000	Supplies & Materials	\$ 10,000	\$ 5,155	\$ 21,000	\$ 2,086	\$ 3,576	\$ 21,000	add \$10,000 for mulching twice per year at ASP
11	100.6200.531200.000	Energy - Utilities	\$ 7,000	\$ 5,139	\$ 7,000	\$ 2,472	\$ 4,238	\$ 5,500	Utilities for Asbury Street Park
12	100.6200.531270.000	Gasoline/Diesel	\$ 800	\$ 1,046	\$ 1,000	\$ 1,001	\$ 1,716	\$ 2,000	
13	100.6200.531600.000	Small Equipment Under \$5,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	
14	100.6200.531700.000	Uniforms	\$ 800	\$ 1,148	\$ 900	\$ 877	\$ 1,503	\$ 1,000	
15	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)
16	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)
		SUBTOTAL	\$ 98,306	\$ 98,251	\$ 159,160	\$ 52,525	\$ 91,030	\$ 177,529	

	Acct Number	Description	FY2023 Budget (Amended)	FY2023 Actual	FY2024 Budget	FY2024 Actual thru January	FY2024 Estimate full year	FY2025 Recommend	Comments
WATER & SEWER FUND - REVENUES									
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	\$ -		\$ -				
		TOTAL REVENUES	\$ 823,800	\$ 842,787	\$ 820,038	\$ 530,027	\$ 871,264	\$ 881,050	
WATER & SEWER FUND - EXPENDITURES									
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	\$ 18,000	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	\$ 46,000	
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
		TOTAL EXPENDITURES	\$ 772,979	\$ 728,648	\$ 760,236	\$ 307,752	\$ 760,376	\$ 810,616	

	Acct Number	Description	FY2023 Budget (Amended)	FY2023 Actual	FY2024 Budget	FY2024 Actual thru January	FY2024 Estimate full year	FY2025 Recommend	Comments
ELECTRIC FUND - REVENUES									
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			
		TOTAL REVENUES	\$ 2,662,100	\$ 2,366,838	\$ 2,497,500	\$ 1,378,222	\$ 2,358,337	\$ 2,424,850	
ELECTRIC FUND - EXPENDITURES									
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	\$ 45,000	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	
		TOTAL EXPENDITURES	\$ 2,013,293	\$ 1,757,978	\$ 2,113,435	\$ 1,095,489	\$ 1,895,876	\$ 2,011,152	

	Acct Number	Description	FY2023 Budget (Amended)	FY2023 Actual	FY2024 Budget	FY2024 Actual thru January	FY2024 Estimate full year	FY2025 Recommend	Comments
SOLID WASTE FUND - REVENUES									
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
		TOTAL REVENUES	\$ 169,600	\$ 157,289	\$ 225,270	\$ 130,556	\$ 222,533	\$ 220,000	
SOLID WASTE FUND - EXPENDITURES									
1	540.4300.511100.000	Regular Employee - Sanitation	\$ 37,885	\$ 19,171	\$ 39,832	\$ 9,259	\$ 15,873	\$ 40,924	80% of refuse collection worker + 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	\$ 3,131	
6	540.4300.512450.000	Retirement Cont. (DC) 401	\$ 2,273	\$ 626	\$ 2,390	\$ 366	\$ 628	\$ 2,455	6%
7	540.4300.512700.000	Workers' Comp Insurance	\$ 700	\$ 1,002	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	
8	540.4300.522110.000	Disposal Services-Landfill Fees	\$ 13,500	\$ 14,802	\$ 14,000	\$ 6,112	\$ 10,478	\$ 12,000	
9	540.4300.522111.000	College Walk Dumpster Fees	\$ 7,000	\$ 6,960	\$ 7,000	\$ 3,480	\$ 5,966	\$ 7,000	
10	540.4300.522200.000	Vehicle & Equip Repairs & Maint	\$ 5,000	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000	
11	540.4300.523100.000	Liability Insurance	\$ 1,000	\$ 380	\$ 500	\$ -	\$ 500	\$ 1,000	
12	540.4300.523580.000	Contract Labor	\$ 17,000	\$ 9,798	\$ 10,000	\$ 12,751	\$ 21,859	\$ 10,000	Temporary help
13	540.4300.523581.000	Contracted Garbage Pickup	\$ 89,000	\$ 73,779	\$ 121,000	\$ 61,493	\$ 105,416	\$ 123,000	10,250 x 12
14	540.4300.523600.000	Dues & Fees	\$ 500	\$ -	\$ 500	\$ -		\$ 500	
15	540.4300.531100.000	Supplies & Materials	\$ 6,500	\$ 3,062	\$ 6,500	\$ -	\$ -	\$ 6,500	
16	540.4300.531270.000	Gasoline/Diesel	\$ 4,500	\$ 5,262	\$ 4,500	\$ 2,429	\$ 4,164	\$ 4,500	
17	540.4300.531600.000	Small Equipment Under \$5,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	
18	540.4300.531700.000	Uniforms	\$ 1,000	\$ 900	\$ 1,000	\$ 409	\$ 702	\$ 1,000	
19	540.4300.574000.000	Bad Debt Expense	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000		
20	540.4300.579000.000	Contingency	\$ 3,000	\$ -					
21	540-4590-523852-000	Bulk/White Goods Pickup				\$ 125	\$ 250	\$ 250	
		TOTAL EXPENDITURES	\$ 202,756	\$ 145,172	\$ 225,270	\$ 98,523	\$ 171,432	\$ 228,760	

	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

Revenues	\$ 1,302,510	\$ 1,566,733	\$ 1,466,996	\$ 1,056,799	\$ 1,574,012	\$ 1,524,157
Prior Year Unassigned F. Balance	\$ -	\$ 965,999				\$ -
Transfers from W&S			\$ 59,802			\$ 68,500
Transfers from Electric	\$ 314,509		\$ 384,065			\$ 413,556
Transfers from Solid Waste	\$ -		\$ -			\$ -
General Fund Revenues	\$ 1,617,019	\$ 2,532,732	\$ 1,910,863	\$ 1,056,799	\$ 1,574,012	\$ 2,006,213
Expenditures						
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	\$ 945,096
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	\$ 525,601
Street Department	\$ 196,800	\$ 189,926	\$ 294,680	\$ 99,592	\$ 172,729	\$ 247,150
Parks and Recreation Department	\$ 98,306	\$ 98,251	\$ 159,160	\$ 52,525	\$ 91,030	\$ 177,529
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				
General Fund Expenditures	\$ 1,617,020	\$ 2,785,039	\$ 1,910,863	\$ 876,176	\$ 1,545,756	\$ 2,006,213
General Fund BALANCE	\$ (1)	\$ (252,307)	\$ (0)	\$ 180,623	\$ 28,256	\$ (0)

Water & Sewer Fund

Revenues	\$ 823,800	\$ 842,787	\$ 820,038	\$ 530,027	\$ 871,264	\$ 881,050
Transfers from General Fund		\$ 982				
Transfers from Capital Funds		\$ 7,365				
Expenditures	\$ 772,979	\$ 728,648	\$ 760,236	\$ 307,752	\$ 760,376	\$ 810,616
Transfers to G/F			\$ 59,802			\$ 68,500
Transfers to Capital Fund	\$ 50,821					
Transfers to Solid Waste						\$ 1,934
W & S Fund Expenditures	\$ 823,800	\$ 728,648	\$ 820,038	\$ 307,752	\$ 760,376	\$ 881,050
W & S Fund BALANCE	\$ -	\$ 122,486	\$ (0)	\$ 222,274	\$ 110,889	\$ (0)

Acct Number	Description	FY2023 Budget (Amended)	FY2023 Actual	FY2024 Budget	FY2024 Actual thru January	FY2024 Estimate full year	FY2025 Recommend	Comments
Electric Fund								
	Revenues	\$ 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					
	Expenditures	\$ 2,013,293	\$ 1,757,978	\$ 2,113,435	\$ 1,095,489	\$ 1,895,876	\$ 2,011,152	
	Transfers to G/F	\$ 314,509		\$ 384,065			\$ 413,556	
	Transfers to Capital Fund	\$ 301,142						
	Transfers to Solid Waste	\$ 33,156					\$ 142	
	Comp Trust transfer to Capital	\$ -						
	Electric Fund Expenditures	\$ 2,662,100	\$ 1,757,978	\$ 2,497,500	\$ 1,095,489	\$ 1,895,876	\$ 2,424,850	
	Electric Fund BALANCE	\$ -	\$ 702,764	\$ 0	\$ 282,732	\$ 462,461	\$ 0	
Solid Waste								
	Revenues	\$ 169,600	\$ 157,289	\$ 258,426	\$ 130,556	\$ 222,533	\$ 220,000	
	Transfer from General Fund	\$ 33,156	\$ 545					
	Transfers from Electric			\$ 33,156			\$ 142	
	Transfers from Water/Sewer						\$ 1,934	
	Solid Waste Revenues						\$ 222,076	
	Expenditures	\$ 202,756	\$ 145,172	\$ 225,270	\$ 98,523	\$ 171,432	\$ 228,760	
	Transfers to G/F	\$ -		\$ -			\$ -	
	Solid Waste Fund Expenditures	\$ 202,756	\$ 145,172	\$ 225,270	\$ 98,523	\$ 171,432	\$ 228,760	
	Solid Waste Fund BALANCE	\$ -	\$ 12,662	\$ 33,156	\$ 32,033	\$ 51,101	\$ (6,684)	
ALL FUNDS TOTAL								
	Revenues	\$ 5,272,519	\$ 5,899,646	\$ 5,486,827	\$ 3,095,603	\$ 4,803,614	\$ 5,534,189	
	Expenditures	\$ 5,305,676	\$ 5,416,837	\$ 5,453,671	\$ 2,377,940	\$ 4,202,008	\$ 5,540,874	
	Balance	\$ (33,157)	\$ 482,809	\$ 33,156	\$ 717,663	\$ 601,606	\$ (6,685)	

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
CITY COUNCIL									
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							
CITY CLERK/CITY MANAGER STAFF									
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	\$39,547.71		\$39,547.71						
POLICE DEPARTMENT									
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					
PUBLIC WORKS									
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				\$6,898.52				\$27,594.10
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			
TOTALS	\$1,044,269.01	\$34,800.00	\$343,351.05	\$282,316.40	\$82,818.30	\$42,168.03	\$61,802.17	\$156,593.99	\$40,419.07
FY 2025 COLA 2.5% 6 months			\$4,291.89	\$3,528.96	\$1,035.23	\$527.10	\$772.53	\$1,957.42	\$505.24
GRAND TOTAL		\$34,800.00	\$347,642.94	\$285,845.36	\$83,853.53	\$42,695.13	\$62,574.70	\$158,551.42	\$40,924.30

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	\$56,468.43
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	\$157.87	\$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

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.

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:

<u>Fiscal Year</u>	<u>Volume</u>
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.



**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., 4th 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 4th annually.



Budget Request FY2025

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 4th 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.

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.