

General Fund Budget to Actual

Expenditures	2015 Budget	2015 Actual	2015 Delta
Total Security Persons & Property			
Personnel Cost	4,230,471	4,030,800	(199,671)
Operating Cost	605,739	518,253	(87,486)
Capital Cost	-	-	-
Total Costs	4,836,210	4,549,053	(287,157)
Total Public Health & Welfare			
Personnel Cost	-	-	-
Operating Cost	122,664	122,331	(333)
Capital Cost	-	-	-
Total Costs	122,664	122,331	(333)
Total Leisure Time Activities			
Personnel Cost	1,016,926	983,817	(33,109)
Operating Cost	420,964	385,868	(35,096)
Capital Cost	-	-	-
Total Costs	1,437,890	1,369,685	(68,205)
Total Community Environment			
Personnel Cost	533,195	517,232	(15,963)
Operating Cost	346,428	335,077	(11,351)
Capital Cost	-	-	-
Total Costs	879,623	852,309	(27,314)
Total General Government			
Personnel Cost	957,997	930,039	(27,958)
Operating Cost	834,376	790,298	(44,078)
Capital Cost	-	-	-
Total Costs	1,792,373	1,720,337	(72,036)
Total General Operating			
Personnel Cost	6,738,589	6,461,888	(276,701)
Operating Cost	2,330,171	2,151,827	(178,344)
Capital Cost	-	-	-
Total Costs	9,068,760	8,613,715	(455,045)
Total Transfer/Advances	3,373,743	4,043,743	670,000
Total General Expenditures	12,442,503	12,657,458	214,955

General Fund Budget to Actual

Revenues	2015 Budget	2015 Actual	2015 Delta
Property Tax	1,076,600	1,070,489	(6,111)
Income Tax	7,217,272	8,213,624	996,352
Hotel Tax	218,000	226,117	8,117
St. Levied Shared Taxes	384,445	395,689	11,244
Intergov. Receipts	62,357	75,295	12,938
Charges for Public Services	416,700	530,789	114,089
Permits & Fees	438,305	445,071	6,766
Fines, Cost & Forfeitures	221,000	176,996	(44,004)
Interest Income	66,715	90,009	23,294
Miscellaneous	132,887	176,699	43,812
Transfer/Advances	<u>1,095,916</u>	<u>1,766,415</u>	<u>670,499</u>
Total General Revenues	11,330,197	13,167,193	1,836,996
Budgeted Surplus	(1,112,306)		
Revenue Delta	1,836,996		
Expenditure Delta	(214,955)		
Rounding Up/(Down)			
Increase/(Decrease) Fund Balance	509,735		
Beginning Fund Balance	7,462,875		
Ending Fund Balance	7,972,610		
Increase/(Decrease) Fund Balance	509,735		

City of Oxford Fire-EMS Fund Budget to Actual

	2015 Budget	2015 Actual	2015 Delta
Fire/EMS			
Personnel Cost	1,109,362	989,118	(120,244)
Operating Cost	386,677	331,896	(54,781)
Capital Cost	298,741	695,774	397,033
Total Costs	1,794,780	2,016,788	222,008
Total Fire/EMS Operating			
Personnel Cost	1,109,362	989,118	(120,244)
Operating Cost	386,677	331,896	(54,781)
Capital Cost	298,741	695,774	397,033
Total Costs	1,794,780	2,016,788	222,008
Advance to FEMA	-	-	-
Transfer to FEMA	-	-	-
Advance to General	-	-	-
Total Advances/Transfers	-	-	-
Total Fire/EMS Expenditures	1,794,780	2,016,788	222,008
Revenues			
Income Tax	1,030,583	1,175,239	144,656
Fire & Life Squad Grants	-	-	-
Oxford Township Contribution	60,000	60,000	-
Milford Township Contribution	10,200	12,200	2,000
M.U. Contribution	61,660	-	(61,660)
Auction Sales	-	-	-
EMS Billing	405,600	534,566	128,966
Civil Citations	5,000	30,500	25,500
Interest	10,645	14,308	3,663
Grants - Other	-	2,500	2,500
Reimbursements	25,000	40,588	15,588
Total Fire/EMS Operating Revenues	1,608,688	1,869,901	261,213
Advance from General	-	-	-
Transfer from General	18,150	18,150	-
Transfer from FEMA	-	7	7
Total Fire/EMS Revenues	1,626,838	1,888,058	261,220
Budgeted Surplus	(167,942)		
Revenue Delta	261,220		
Expenditure Delta	(222,008)		
Rounding Up/(Down)			
Increase/(Decrease) Fund Balance	(128,730)		
Beginning Fund Balance	2,048,752		
Ending Fund Balance	1,920,022		
Increase/(Decrease) Fund Balance	(128,730)		

City of Oxford Street Fund Budget to Actual

	2015 Budget	2015 Actual	2015 Delta
Street			
Personnel Cost	658,240	634,586	(23,654)
Operating Cost	203,949	205,244	1,295
Capital Cost	-	-	-
Total Costs	862,189	839,830	(22,359)
Contingency			
Personnel Cost	-	-	-
Operating Cost	-	-	-
Capital Cost	-	-	-
Total Costs	-	-	-
Total Street Operating			
Personnel Cost	658,240	634,586	(23,654)
Operating Cost	203,949	205,244	1,295
Capital Cost	-	-	-
Total Costs	862,189	839,830	(22,359)
Transfer to Internal Service	-	-	-
Total Street Expenditures	862,189	839,830	(22,359)
Revenues			
Motor Vehicle License Fees	45,000	42,970	(2,030)
Gasoline Tax	205,000	217,407	12,407
Local License Fees	45,000	50,310	5,310
Auction Sales	-	-	-
Miscellaneous	5,500	12,462	6,962
Street Cuts	10,000	6,559	(3,441)
Street Cuts / Water	-	-	-
Interest	1,078	1,786	708
Reimbursements	5,000	15,238	10,238
Total Street Operating Revenues	316,578	346,732	30,154
Transfer from General	521,664	521,664	-
Transfer from FEMA	-	-	-
Transfer from Parking	23,947	23,947	-
Total Street Revenues	862,189	892,343	30,154
Budgeted Surplus	-		
Revenue Delta	30,154		
Expenditure Delta	22,359		
Rounding Up/(Down)	-		
Increase/(Decrease) Fund Balance	52,513		
Beginning Fund Balance	224,376		
Ending Fund Balance	276,889		
Increase/(Decrease) Fund Balance	52,513		

City of Oxford Parking Fund Budget to Actual

	2015 Budget	2015 Actual	2015 Delta
Parking Control			
Personnel Cost	385,926	323,424	(62,502)
Operating Cost	103,712	64,510	(39,202)
Capital Cost	-	-	-
Total Costs	<u>489,638</u>	<u>387,934</u>	<u>(101,704)</u>
Total Parking Operating			
Personnel Cost	385,926	323,424	(62,502)
Operating Cost	103,712	64,510	(39,202)
Capital Cost	-	-	-
Total Costs	<u>489,638</u>	<u>387,934</u>	<u>(101,704)</u>
Transfer to Street	23,947	23,947	-
Transfer to Internal Service	-	-	-
Transfer to Parking Improvement	41,553	41,553	-
Transfer to Capital Improvement	110,000	110,000	-
Transfer to General	28,588	28,588	-
Total Transfers	<u>204,088</u>	<u>204,088</u>	<u>-</u>
Total Parking Expenditures	693,726	592,022	(101,704)
Revenues			
Rent	138,713	150,154	11,441
Residential Parking Permits	735	2,087	1,352
Collections	335,000	335,300	300
Garage Collections	25,000	20,105	(4,895)
Recovery of Write Offs	4,500	2,805	(1,695)
Collection Fee	5,000	3,039	(1,961)
Fines	150,000	108,515	(41,485)
RoVR Fee	3,500	1,716	(1,784)
Interest	4,562	5,397	835
Reimbursements	4,500	2,865	(1,635)
Total Parking Operating Revenues	<u>671,510</u>	<u>631,983</u>	<u>(39,527)</u>
Transfer from General	-	-	-
Total Parking Revenues	671,510	631,983	(39,527)
Budgeted Surplus	(22,216)		
Revenue Delta	(39,527)		
Expenditure Delta	101,704		
Rounding Up/(Down)			
Increase/(Decrease) Fund Balance	39,961		
Beginning Fund Balance	679,734		
Ending Fund Balance	719,695		
Increase/(Decrease) Fund Balance	39,961		

City of Oxford Water Fund Budget to Actual

	2015 Budget	2015 Actual	2015 Delta
Pumping & Supply			
Personnel Cost	469,529	378,775	(90,754)
Operating Cost	398,005	319,321	(78,684)
Capital Cost	-	-	-
Total Costs	867,534	698,096	(169,438)
Distribution			
Personnel Cost	479,385	436,422	(42,963)
Operating Cost	110,338	108,619	(1,719)
Capital Cost	-	-	-
Total Costs	589,723	545,041	(44,682)
Administration			
Personnel Cost	91,941	91,007	(934)
Operating Cost	18,814	10,268	(8,546)
Capital Cost	-	-	-
Total Costs	110,755	101,275	(9,480)
Finance Department Allocation			
Personnel Cost	170,153	183,918	13,765
Operating Cost	51,422	44,434	(6,988)
Capital Cost	-	-	-
Total Costs	221,575	228,352	6,777
MIS Department Allocation			
Personnel Cost	-	-	-
Operating Cost	31,398	29,173	(2,225)
Capital Cost	-	-	-
Total Costs	31,398	29,173	(2,225)
City Manager Allocation			
Personnel Cost	27,871	27,819	(52)
Operating Cost	1,745	890	(855)
Capital Cost	-	-	-
Total Costs	29,616	28,709	(907)
Human Resources Allocation			
Personnel Cost	9,570	13,326	3,756
Operating Cost	2,800	4,047	1,247
Capital Cost	-	-	-
Total Costs	12,370	17,373	5,003
Engineering Allocation			
Personnel Cost	121,866	108,374	(13,492)
Operating Cost	15,565	6,990	(8,575)

City of Oxford Water Fund Budget to Actual

	2015 Budget	2015 Actual	2015 Delta
Capital Cost	-	-	-
Total Costs	137,431	115,364	(22,067)
Legislative Allocation			
Personnel Cost	3,985	3,942	(43)
Operating Cost	1,220	868	(352)
Capital Cost	-	-	-
Total Costs	5,205	4,810	(395)
Insurance			
Personnel Cost	-	-	-
Operating Cost	5,000	-	(5,000)
Capital Cost	-	-	-
Total Costs	5,000	-	(5,000)
Contingency			
Personnel Cost	-	-	-
Operating Cost	-	-	-
Capital Cost	-	-	-
Total Costs	-	-	-
Total Water Operating			
Personnel Cost	1,374,300	1,243,583	(130,717)
Operating Cost	636,307	524,610	(111,697)
Capital Cost	-	-	-
Total Costs	2,010,607	1,768,193	(242,414)
Transfer to Water Improvement	100,000	100,000	-
Transfer to Water Bond Debt Service	-	-	-
Transfer to Capital Equipment	85,000	85,000	-
Transfer to Internal Service	-	-	-
Transfer to General	39,769	39,769	-
Total Transfers	224,769	224,769	-
Total Water Expenditures	2,235,376	1,992,962	(242,414)
Revenues			
Auction Sales	-	1,650	1,650
Water	2,500,000	2,492,611	(7,389)
Water Taps	40,000	108,745	68,745
Water Meters	14,000	41,849	27,849
Miscellaneous	7,500	4,773	(2,727)
Over/Under Payment	-	19,475	19,475
Account Initiation Fee	30,000	38,223	8,223
Recovery of Fees for Collection	-	-	-

City of Oxford Water Fund Budget to Actual

	2015 Budget	2015 Actual	2015 Delta
Recovery of Write-Offs	5,000	4,249	(751)
Back Flow Permits	17,500	22,125	4,625
Interest	26,550	28,818	2,268
Reimbursements	-	9,045	9,045
Total Water Operating Revenue	2,640,550	2,771,563	131,013
Transfer from FEMA	-	-	-
Total Water Revenues	2,640,550	2,771,563	131,013
Budgeted Surplus	405,174		
Revenue Delta	131,013		
Expenditure Delta	242,414		
Rounding Up/(Down)	-		
Increase/(Decrease) Fund Balance	778,601		
Beginning Fund Balance	1,655,506		
Ending Fund Balance	2,434,107		
Increase/(Decrease) Fund Balance	778,601		

City of Oxford Sewer Fund Budget to Actual

	2015 Budget	2015 Actual	2015 Delta
Treatment Plant			
Personnel Cost	700,461	619,823	(80,638)
Operating Cost	553,049	407,811	(145,238)
Capital Cost	-	-	-
Total Costs	<u>1,253,510</u>	<u>1,027,634</u>	<u>(225,876)</u>
Collection			
Personnel Cost	388,759	363,609	(25,150)
Operating Cost	102,637	77,735	(24,902)
Capital Cost	-	-	-
Total Costs	<u>491,396</u>	<u>441,344</u>	<u>(50,052)</u>
Administration			
Personnel Cost	91,941	91,173	(768)
Operating Cost	22,794	10,220	(12,574)
Capital Cost	-	-	-
Total Costs	<u>114,735</u>	<u>101,393</u>	<u>(13,342)</u>
Finance Department Allocation			
Personnel Cost	170,153	183,917	13,764
Operating Cost	60,368	50,025	(10,343)
Capital Cost	-	-	-
Total Costs	<u>230,521</u>	<u>233,942</u>	<u>3,421</u>
MIS Department Allocation			
Personnel Cost	-	-	-
Operating Cost	31,398	29,173	(2,225)
Capital Cost	-	-	-
Total Costs	<u>31,398</u>	<u>29,173</u>	<u>(2,225)</u>
City Manager Allocation			
Personnel Cost	27,871	27,819	(52)
Operating Cost	1,745	1,068	(677)
Capital Cost	-	-	-
Total Costs	<u>29,616</u>	<u>28,887</u>	<u>(729)</u>
Human Resources Allocation			
Personnel Cost	9,570	13,325	3,755
Operating Cost	2,690	4,039	1,349
Capital Cost	-	-	-
Total Costs	<u>12,260</u>	<u>17,364</u>	<u>5,104</u>
Engineering Allocation			
Personnel Cost	121,866	108,373	(13,493)

City of Oxford Sewer Fund Budget to Actual

	2015 Budget	2015 Actual	2015 Delta
Operating Cost	13,115	3,828	(9,287)
Capital Cost	-	-	-
Total Costs	134,981	112,201	(22,780)
Legislative Allocation			
Personnel Cost	3,985	3,944	(41)
Operating Cost	1,180	599	(581)
Capital Cost	-	-	-
Total Costs	5,165	4,543	(622)
Insurance			
Personnel Cost	-	-	-
Operating Cost	5,000	-	(5,000)
Capital Cost	-	-	-
Total Costs	5,000	-	(5,000)
Contingency			
Personnel Cost	-	-	-
Operating Cost	-	-	-
Capital Cost	-	-	-
Total Costs	-	-	-
Total Wastewater Operating			
Personnel Cost	1,514,606	1,411,983	(102,623)
Operating Cost	793,976	584,498	(209,478)
Capital Cost	-	-	-
Total Costs	2,308,582	1,996,481	(312,101)
Debt Payments			
Wastewater Collection System 1996	50,341	50,341	-
Wastewater Plant Construction 1998	487,932	487,932	-
Sondra Dr. 1998 Improvements	22,948	22,948	-
Wastewater Plant Construction 1987	-	-	-
Total Debt	561,221	561,221	-
Transfer to Water Improvement	-	-	-
Transfer to Wastewater Improvement	200,000	200,000	-
Transfer to Capital Equipment	170,000	170,000	-
Transfer to Internal Service	-	-	-
Transfer to General	39,769	39,769	-
Total Transfers	409,769	409,769	-
Total Wastewater Expenditures	3,279,572	2,967,471	(312,101)

City of Oxford Sewer Fund Budget to Actual

	2015 Budget	2015 Actual	2015 Delta
Revenues			
Auction Sales	-	3,550	3,550
Wastewater Collection Charges	2,850,000	2,766,698	(83,302)
Wastewater Taps	3,300	8,140	4,840
Miscellaneous	800	1,651	851
Recovery of Write-Offs	5,000	4,288	(712)
Account Initiation Fee	30,000	38,147	8,147
Recovery of Fees for Collection	-	-	-
Interest	24,665	28,618	3,953
Reimbursements	500	9,553	9,053
Total Wastewater Operating Revenue	2,914,265	2,860,645	(53,620)
Transfer from FEMA	-	-	-
Total Wastewater Revenue	2,914,265	2,860,645	(53,620)
Budgeted Surplus	(365,307)		
Revenue Delta	(53,620)		
Expenditure Delta	312,101		
Rounding Up/(Down)	1		
Increase/(Decrease) Fund Balance	(106,825)		
Beginning Fund Balance	2,241,909		
Ending Fund Balance	2,135,084		
Increase/(Decrease) Fund Balance	(106,825)		

City of Oxford Refuse Fund Budget to Actual

	2015 Budget	2015 Actual	2015 Delta
Collection/Transfer Station			
Personnel Cost	16,798	16,695	(103)
Operating Cost	1,174,245	1,184,684	10,439
Capital Cost	-	-	-
Total Costs	<u>1,191,043</u>	<u>1,201,379</u>	<u>10,336</u>
Administration			
Personnel Cost	48,724	49,398	674
Operating Cost	10,100	3,619	(6,481)
Capital Cost	-	-	-
Total Costs	<u>58,824</u>	<u>53,017</u>	<u>(5,807)</u>
Finance Department Allocation			
Personnel Cost	89,576	100,669	11,093
Operating Cost	30,088	28,556	(1,532)
Capital Cost	-	-	-
Total Costs	<u>119,664</u>	<u>129,225</u>	<u>9,561</u>
Insurance			
Personnel Cost	-	-	-
Operating Cost	12,968	8,213	(4,755)
Capital Cost	-	-	-
Total Costs	<u>12,968</u>	<u>8,213</u>	<u>(4,755)</u>
Landfill Post-Closure Costs			
Personnel Cost	-	-	-
Operating Cost	55,000	48,214	(6,786)
Capital Cost	50,000	2,464	(47,536)
Total Costs	<u>105,000</u>	<u>50,678</u>	<u>(54,322)</u>
Contingency			
Personnel Cost	-	-	-
Operating Cost	-	-	-
Capital Cost	-	-	-
Total Costs	<u>-</u>	<u>-</u>	<u>-</u>
Total Refuse Operating			
Personnel Cost	155,098	166,762	11,664
Operating Cost	1,282,401	1,273,286	(9,115)
Capital Cost	50,000	2,464	(47,536)
Total Costs	<u>1,487,499</u>	<u>1,442,512</u>	<u>(44,987)</u>
Debt Payments			
Landfill Closure	149,922	149,922	-

City of Oxford Refuse Fund Budget to Actual

	2015 Budget	2015 Actual	2015 Delta
Transfer to Internal Service	-	-	-
Transfer to General	29,769	29,769	-
Transfer to Landfill Post-Closure	-	-	-
Total Transfers	<u>29,769</u>	<u>28,672</u>	-
Total Refuse Expenditures	1,667,190	1,621,106	(44,987)
Revenues			
Grants	-	-	-
Collection Charges	1,308,000	1,345,686	37,686
Compactor Use	25,800	26,905	1,105
Dumpster Rentals	139,230	159,266	20,036
One Time Permit	300	680	380
Recycling Charges	156,570	174,563	17,993
Yard Waste Permits	350	24	(326)
Recovery of Write-offs	1,200	829	(371)
Butler County Recycling Incentive	12,861	15,337	2,476
Recovery of Fees for Collections	-	-	-
Interest	9,941	12,661	2,720
Reimbursements	-	958	958
Total Refuse Operating Revenues	<u>1,654,252</u>	<u>1,736,909</u>	<u>82,657</u>
Transfer from Landfill Post Closure	-	-	-
Total Refuse Revenues	1,654,252	1,736,909	82,657
Budgeted Surplus	(12,938)		
Revenue Delta	82,657		
Expenditure Delta	44,987		
Rounding Up/(Down)	-		
Increase/(Decrease) Fund Balance	114,706		
Beginning Fund Balance	1,705,445		
Ending Fund Balance	1,820,151		
Increase/(Decrease) Fund Balance	114,706		