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## INTEROFFICE MEMORANDUM

DATE: January 7, 2021  
TO: City Council  
FROM: Joe Newlin  
RE: General & Various Funds Revenue Analysis – COVID 19 Effects – December 2020  
Cc: Doug Elliott, Heidi Hill, Stephanie Gray, Department Heads

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City Manager Directive Issued March 26, 2020 - The following actions I am taking to insure the continuation of essential services during an anticipated decrease in future General Fund Revenues due to the COVID-19 pandemic:

1. Freeze all hiring except replacing Public Safety personnel. (This includes part time seasonal. This directive will be evaluated in two weeks.)
2. Suspend all out-of-state travel.
3. Review all budgeted capital expenditures and evaluate immediate necessity.
4. Work with Finance Director to develop mild, moderate, and severe revenue reduction forecasts for General, Fire/EMS, Street, Water, and Sewer Funds.

First, I will start off with some good news. We received our Ohio Bureau of Worker's Compensation dividend check early December. This is the third payment we received this year. Unfortunately this decreases the likelihood of receiving anything in 2021 to help out with revenue shortfalls.

	<u>December</u>
General Fund	166,531.08
Street Fund	16,296.38
Parking Fund	9,143.01
Water Fund	30,292.82
Wastewater Fund	35,309.60
Refuse Fund	4,973.27
Fire & EMS Fund	<u>62,577.68</u>
Total	<u>325,123.84</u>

This analysis lists the main drivers that at this time, are the main drivers of decreased revenue in the General Fund. I wanted to include the good news above because December was better than November for the General Fund which is only the fourth month this has happened since I started providing this analysis in April. In December, income tax revenue was higher than 2019 receipts by **\$199,716.89** for the year we are down **\$739,038.67**.

Hotel taxes saw a **72.6%** or **\$17,193.49** decrease for the month and are behind **\$147,143.01** for the year. Local Government Funding from the state was slightly higher than 2019 receipts by **5.6%** or **\$397.02**. Local Government Funding from the county was slightly higher **3.7%** or **\$1,117.03** for the month. Year to date we are ahead **11.4%** or **\$44,343.15**. Talawanda SD SRO reimbursement finished ahead for the year **\$2,763.00**. Immobilization fees were down **1.4%** or **\$15.00** for the month. For the year we are down **\$8,249.00**. Video Service Provider Fees are down for the year by **2.19%** or **\$2,879.05**. Parking Violations and Administrative Citations were down **33.2%** or **\$3,835.00** in December. Year to date we are down **\$35,638.40**.

The second chart "December 2020 Various Funds", lists the revenue streams that at this time, are the main drivers of decreased revenue in Various Funds. In December for the Fire & EMS Fund, income tax revenue was higher than 2019 receipts by **\$29,386.90**, for the year we are down **\$94,196.26**. In December EMS billings and collections (past due billings) decreased **8.3%** or **\$4,010.05**. Year to date they are down **\$106,056.94**.

In the Street Fund, gasoline tax revenues were down **7.4%** or **\$2,598.90**. Year to date they are ahead **20.0%** or **\$59,522.43**. The new increases in gasoline taxes didn't show up until December of 2019.

In the Parking Fund, the four major sources of revenue – Parking Garage Leasing, Meter Collections, Parking Garage Collections and Meter Fines, decreased **35.1%** or **\$13,915.60** in December. Year to date they are down **34.7%** of **\$220,959.79**. Summer revenues were lower due to Miami canceling orientation, sporting events and other summer activities uptown. Fall revenue will also be lower due to lack of sporting events, fewer parents due to lack of activities, overall lower enrollment at Miami and students not parking on Campus Ave.

Finally the Enterprise Funds, these revenues are driven by demand. Sale of water in December was down **12.1%** or **\$30,172.62** compared to 2019. Year to date is lower by **7.6%** or **\$201,244.07**. Wastewater collections were down **13.9%** or **\$40,888.46** compared to 2019. Year to date is down **10.4%** or **\$305,998.48**. Solid Waste collections were down **1.9%** or **\$1,802.72** compared to 2019. Year to date is higher by **0.6%** or **\$6,681.50**.

General Fund	Budget	Dec 2020	Dec 2019	Delta	%	Cumulative Monthly Delta	YTD 2020	YTD 2019	Delta	%	Projected Loss
Income Tax	9,115,500.00	897,510.06	697,793.17	199,716.89	28.6%	(592,803.67)	8,612,159.78	9,351,198.45	(739,038.67)	-7.9%	(978,135.00)
Hotel Tax	265,000.00	6,503.42	23,696.91	(17,193.49)	-72.6%	(146,348.55)	121,810.86	268,953.87	(147,143.01)	-54.7%	(78,721.00)
Local Government Fund - State	-	7,523.71	7,126.69	397.02	5.6%	24,422.37	82,513.60	37,571.30	44,942.30	119.6%	
Local Government Fund - County	357,848.00	31,205.88	30,088.85	1,117.03	3.7%	(5,164.31)	351,042.85	351,642.00	(599.15)	-0.2%	
	357,848.00	38,729.59	37,215.54	1,514.05	4.1%	19,258.06	433,556.45	389,213.30	44,343.15	11.4%	(81,088.00)
Talawanda SD SRO Reimbursement	106,560.00	-	-	-	0.0%	(30,962.50)	61,223.50	58,460.50	2,763.00	4.7%	(19,000.00)
Immobilization Fee	30,000.00	1,030.00	1,045.00	(15.00)	-1.4%	(9,276.00)	19,720.00	27,969.00	(8,249.00)	-29.5%	(7,871.00)
Video Service Provider Fees	139,000.00	-	30,066.49	(30,066.49)	-100.0%	(1,715.31)	128,412.56	131,291.61	(2,879.05)	-2.2%	(12,000.00)
Parking Violations	115,000.00	5,825.00	8,910.00	(3,085.00)	-34.6%	(36,895.40)	98,610.00	128,896.40	(30,286.40)	-23.5%	(21,384.00)
Administrative Citations	50,000.00	1,900.00	2,650.00	(750.00)	-28.3%	(5,127.00)	59,575.00	64,927.00	(5,352.00)	-8.2%	(19,877.00)
	165,000.00	7,725.00	11,560.00	(3,835.00)	-33.2%	(42,022.40)	158,185.00	193,823.40	(35,638.40)	-18.4%	(41,261.00)
			Totals	150,120.96		(803,870.37)			(885,841.98)		(1,218,076.00)

<b>Fire &amp; EMS Fund</b>											
	<u>Budget</u>	<u>Dec 2020</u>	<u>Dec 2019</u>	<u>Delta</u>	<u>%</u>	<u>Cumulative Monthly Delta</u>	<u>YTD 2020</u>	<u>YTD 2019</u>	<u>Delta</u>	<u>%</u>	<u>Projected Loss</u>
Income Tax	1,299,603.00	128,376.89	98,989.99	29,386.90	29.7%	(80,007.08)	1,230,675.07	1,324,871.33	(94,196.26)	-7.1%	(115,067.00)
EMS Billing	600,000.00	33,798.73	47,469.97	(13,671.24)	-28.8%	(103,520.89)	482,375.89	599,510.59	(117,134.70)	-19.5%	
EMS Billing - Collections	25,000.00	10,557.94	896.75	9,661.19	1077.4%	8,332.26	55,094.66	44,016.90	11,077.76	25.2%	
	625,000.00	44,356.67	48,366.72	(4,010.05)	-8.3%	(95,188.63)	537,470.55	643,527.49	(106,056.94)	-16.5%	
<b>Totals</b>				<b>25,376.85</b>		<b>(175,195.71)</b>			<b>(200,253.20)</b>		<b>(115,067.00)</b>

<b>Street Fund</b>											
	<u>Budget</u>	<u>Dec 2020</u>	<u>Dec 2019</u>	<u>Delta</u>	<u>%</u>	<u>Cumulative Monthly Delta</u>	<u>YTD 2020</u>	<u>YTD 2019</u>	<u>Delta</u>	<u>%</u>	<u>Projected Loss</u>
Gasoline Tax	396,613.00	32,466.18	35,065.08	(2,598.90)	-7.4%	22,990.19	357,635.39	298,112.96	59,522.43	20.0%	
<b>Totals</b>				<b>(2,598.90)</b>		<b>22,990.19</b>			<b>59,522.43</b>		<b>-</b>

<b>Parking Meter Fund</b>											
	<u>Budget</u>	<u>Dec 2020</u>	<u>Dec 2019</u>	<u>Delta</u>	<u>%</u>	<u>Cumulative Monthly Delta</u>	<u>YTD 2020</u>	<u>YTD 2019</u>	<u>Delta</u>	<u>%</u>	<u>Projected Loss</u>
Parking Garage Leases	164,000.00	5,400.00	9,605.24	(4,205.24)	-43.8%	(37,551.87)	125,560.48	167,066.67	(41,506.19)	-24.8%	
Meter Collections	405,000.00	12,478.42	18,194.70	(5,716.28)	-31.4%	(133,207.64)	186,520.45	327,067.09	(140,546.64)	-43.0%	
Parking Garage Collections	20,000.00	254.21	1,298.29	(1,044.08)	-80.4%	(7,103.79)	7,065.86	15,447.62	(8,381.76)	-54.3%	
Meter Fines	115,000.00	7,595.00	10,545.00	(2,950.00)	-28.0%	(46,325.20)	96,276.00	126,801.20	(30,525.20)	-24.1%	
<b>Totals</b>				<b>(13,915.60)</b>	<b>-35.1%</b>	<b>(224,188.50)</b>			<b>(220,959.79)</b>	<b>-34.7%</b>	<b>-</b>

<b>Enterprise Funds</b>											
	<u>Budget</u>	<u>Dec 2020</u>	<u>Dec 2019</u>	<u>Delta</u>	<u>%</u>	<u>Cumulative Monthly Delta</u>	<u>YTD 2020</u>	<u>YTD 2019</u>	<u>Delta</u>	<u>%</u>	<u>Projected Loss</u>
Sale of Water	2,550,000.00	218,180.96	248,353.58	(30,172.62)	-12.1%	(195,357.64)	2,458,092.46	2,659,336.53	(201,244.07)	-7.6%	
Wastewater Collection Charges	2,907,000.00	253,829.10	294,717.56	(40,888.46)	-13.9%	(299,817.26)	2,642,708.15	2,948,706.63	(305,998.48)	-10.4%	
Solid Waste - Collection Charges	1,307,056.00	92,348.32	94,151.04	(1,802.72)	-1.9%	5,460.53	1,130,821.97	1,124,140.47	6,681.50	0.6%	
<b>Totals</b>				<b>(72,863.80)</b>		<b>(489,714.37)</b>			<b>(500,561.05)</b>		<b>-</b>