

General Fund Budget to Actual

Expenditures	2014 Budget	2014 Actual	2014 Delta
Total Security Persons & Property			
Personnel Cost	4,115,214	3,932,537	(182,677)
Operating Cost	588,015	560,973	(27,042)
Capital Cost	-	-	-
Total Costs	4,703,229	4,493,510	(209,719)
Total Public Health & Welfare			
Personnel Cost	-	-	-
Operating Cost	122,564	122,530	(34)
Capital Cost	-	-	-
Total Costs	122,564	122,530	(34)
Total Leisure Time Activities			
Personnel Cost	983,144	960,435	(22,709)
Operating Cost	419,924	407,174	(12,750)
Capital Cost	-	-	-
Total Costs	1,403,068	1,367,609	(35,459)
Total Community Environment			
Personnel Cost	512,658	495,452	(17,206)
Operating Cost	302,232	360,299	58,067
Capital Cost	-	-	-
Total Costs	814,890	855,751	40,861
Total General Government			
Personnel Cost	916,800	858,544	(58,256)
Operating Cost	829,151	789,529	(39,622)
Capital Cost	-	-	-
Total Costs	1,745,951	1,648,073	(97,878)
Total General Operating			
Personnel Cost	6,527,816	6,246,968	(280,848)
Operating Cost	2,261,886	2,240,505	(21,381)
Capital Cost	-	-	-
Total Costs	8,789,702	8,487,473	(302,229)
Total Transfer/Advances	3,883,276	4,598,203	714,927
Total General Expenditures	12,672,978	13,085,676	412,698

General Fund Budget to Actual

Revenues	2014 Budget	2014 Actual	2014 Delta
Property Tax	1,076,600	1,085,084	8,484
Income Tax	7,110,613	7,788,102	677,489
Hotel Tax	194,650	220,484	25,834
St. Levied Shared Taxes	381,445	440,303	58,858
Intergov. Receipts	60,199	87,417	27,218
Charges for Public Services	427,685	439,469	11,784
Permits & Fees	390,750	445,731	54,981
Fines, Cost & Forfeitures	219,500	210,524	(8,976)
Interest Income	-	3,843	3,843
Miscellaneous	125,340	269,697	144,357
Transfer/Advances	2,688,058	2,699,157	11,099
Total General Revenues	12,674,840	13,689,811	1,014,971
Budgeted Surplus	1,862		
Revenue Delta	1,014,971		
Expenditure Delta	(412,698)		
Rounding Up/(Down)			
Increase/(Decrease) Fund Balance	604,135		
Beginning Fund Balance	6,858,740		
Ending Fund Balance	7,462,875		
Increase/(Decrease) Fund Balance	604,135		

City of Oxford Fire-EMS Fund Budget to Actual

	2014 Budget	2014 Actual	2014 Delta
Fire/EMS			
Personnel Cost	1,084,378	871,298	(213,080)
Operating Cost	372,333	332,097	(40,236)
Capital Cost	70,476	83,356	12,880
Total Costs	<u>1,527,187</u>	<u>1,286,751</u>	<u>(240,436)</u>
Total Fire/EMS Operating			
Personnel Cost	1,084,378	871,298	(213,080)
Operating Cost	372,333	332,097	(40,236)
Capital Cost	70,476	83,356	12,880
Total Costs	<u>1,527,187</u>	<u>1,286,751</u>	<u>(240,436)</u>
Advance to FEMA	-	-	-
Transfer to FEMA	-	-	-
Advance to General	-	-	-
Total Advances/Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Total Fire/EMS Expenditures	1,527,187	1,286,751	(240,436)
Revenues			
Income Tax	1,015,353	1,122,892	107,539
Fire & Life Squad Grants	-	-	-
Oxford Township Contribution	60,000	60,000	-
Milford Township Contribution	10,200	18,300	8,100
M.U. Contribution	-	-	-
Auction Sales	-	-	-
EMS Billing	400,000	470,885	70,885
Civil Citations	5,000	23,000	18,000
Interest	-	837	837
Grants - Other	-	23,378	23,378
Reimbursements	25,000	49,137	24,137
Total Fire/EMS Operating Revenues	<u>1,515,553</u>	<u>1,768,429</u>	<u>252,876</u>
Advance from General	-	-	-
Transfer from General	18,150	18,150	-
Transfer from FEMA	-	-	-
Total Fire/EMS Revenues	1,533,703	1,786,579	252,876
Budgeted Surplus	6,516		
Revenue Delta	252,876		
Expenditure Delta	240,436		
Rounding Up/(Down)			
Increase/(Decrease) Fund Balance	499,828		
Beginning Fund Balance	1,548,924		
Ending Fund Balance	2,048,752		
Increase/(Decrease) Fund Balance	499,828		

City of Oxford Parking Fund Budget to Actual

	2014 Budget	2014 Actual	2014 Delta
Parking Control			
Personnel Cost	387,527	323,882	(63,645)
Operating Cost	102,292	91,310	(10,982)
Capital Cost	-	-	-
Total Costs	489,819	415,192	(74,627)
Total Parking Operating			
Personnel Cost	387,527	323,882	(63,645)
Operating Cost	102,292	91,310	(10,982)
Capital Cost	-	-	-
Total Costs	489,819	415,192	(74,627)
Transfer to Street	23,005	23,005	-
Transfer to Internal Service	-	-	-
Transfer to Parking Improvement	75,266	75,266	-
Transfer to Capital Improvement	110,000	110,000	-
Transfer to General	27,333	27,333	-
Total Transfers	235,604	235,604	-
Total Parking Expenditures	725,423	650,796	(74,627)
Revenues			
Rent	138,713	146,239	7,526
Residential Parking Permits	735	1,800	1,065
Collections	335,000	340,855	5,855
Garage Collections	25,000	23,953	(1,047)
Recovery of Write Offs	4,500	4,182	(318)
Collection Fee	5,000	3,448	(1,552)
Fines	185,000	117,501	(67,499)
RoVR Fee	3,500	1,860	(1,640)
Interest	-	133	133
Reimbursements	4,500	5,895	1,395
Total Parking Operating Revenues	701,948	645,866	(56,082)
Transfer from General	-	-	-
Total Parking Revenues	701,948	645,866	(56,082)
Budgeted Surplus	(23,475)		
Revenue Delta	(56,082)		
Expenditure Delta	74,627		
Rounding Up/(Down)			
Increase/(Decrease) Fund Balance	(4,930)		
Beginning Fund Balance	684,664		
Ending Fund Balance	679,734		
Increase/(Decrease) Fund Balance	(4,930)		

City of Oxford Refuse Fund Budget to Actual

	2014 Budget	2014 Actual	2014 Delta
Collection/Transfer Station			
Personnel Cost	16,200	16,197	(3)
Operating Cost	1,294,220	1,300,358	6,138
Capital Cost	-	-	-
Total Costs	<u>1,310,420</u>	<u>1,316,555</u>	<u>6,135</u>
Administration			
Personnel Cost	46,425	47,945	1,520
Operating Cost	10,100	3,136	(6,964)
Capital Cost	-	-	-
Total Costs	<u>56,525</u>	<u>51,081</u>	<u>(5,444)</u>
Finance Department Allocation			
Personnel Cost	85,842	84,744	(1,098)
Operating Cost	27,155	28,503	1,348
Capital Cost	-	-	-
Total Costs	<u>112,997</u>	<u>113,247</u>	<u>250</u>
Insurance			
Personnel Cost	-	-	-
Operating Cost	12,726	8,213	(4,513)
Capital Cost	-	-	-
Total Costs	<u>12,726</u>	<u>8,213</u>	<u>(4,513)</u>
Landfill Post-Closure Costs			
Personnel Cost	-	-	-
Operating Cost	55,000	49,278	(5,722)
Capital Cost	50,000	-	(50,000)
Total Costs	<u>105,000</u>	<u>49,278</u>	<u>(55,722)</u>
Contingency			
Personnel Cost	-	-	-
Operating Cost	-	-	-
Capital Cost	-	-	-
Total Costs	<u>-</u>	<u>-</u>	<u>-</u>
Total Refuse Operating			
Personnel Cost	148,467	148,886	419
Operating Cost	1,399,201	1,389,488	(9,713)
Capital Cost	50,000	-	(50,000)
Total Costs	<u>1,597,668</u>	<u>1,538,374</u>	<u>(59,294)</u>
Debt Payments			
Landfill Closure	299,844	299,844	-

City of Oxford Refuse Fund Budget to Actual

	2014 Budget	2014 Actual	2014 Delta
Transfer to Internal Service	-	-	-
Transfer to General	29,282	29,282	-
Transfer to Landfill Post-Closure	-	-	-
Total Transfers	29,282	28,672	-
Total Refuse Expenditures	1,926,794	1,866,890	(59,294)
Revenues			
Grants	-	-	-
Collection Charges	1,428,000	1,470,885	42,885
Compactor Use	21,500	23,973	2,473
Dumpster Rentals	139,230	151,595	12,365
One Time Permit	300	290	(10)
Recycling Charges	156,570	163,835	7,265
Yard Waste Permits	350	144	(206)
Recovery of Write-offs	600	811	211
Butler County Recycling Incentive	14,179	12,861	(1,318)
Recovery of Fees for Collections	-	-	-
Interest	-	99	99
Reimbursements	-	1,921	1,921
Total Refuse Operating Revenues	1,760,729	1,826,414	65,685
Transfer from Landfill Post Closure	-	-	-
Total Refuse Revenues	1,760,729	1,826,414	65,685
Budgeted Surplus	(166,065)		
Revenue Delta	65,685		
Expenditure Delta	59,294		
Rounding Up/(Down)	-		
Increase/(Decrease) Fund Balance	(41,086)		
Beginning Fund Balance	1,746,531		
Ending Fund Balance	1,705,445		
Increase/(Decrease) Fund Balance	(41,086)		

City of Oxford Wastewater Fund Budget to Actual

	2014 Budget	2014 Actual	2014 Delta
Treatment Plant			
Personnel Cost	633,636	624,325	(9,311)
Operating Cost	543,462	467,981	(75,481)
Capital Cost	-	-	-
Total Costs	1,177,098	1,092,306	(84,792)
Collection			
Personnel Cost	380,066	347,853	(32,213)
Operating Cost	101,161	74,274	(26,887)
Capital Cost	-	-	-
Total Costs	481,227	422,127	(59,100)
Administration			
Personnel Cost	86,341	87,823	1,482
Operating Cost	22,461	8,905	(13,556)
Capital Cost	-	-	-
Total Costs	108,802	96,728	(12,074)
Finance Department Allocation			
Personnel Cost	163,337	162,621	(716)
Operating Cost	56,280	52,311	(3,969)
Capital Cost	-	-	-
Total Costs	219,617	214,932	(4,685)
MIS Department Allocation			
Personnel Cost	-	-	-
Operating Cost	33,267	29,645	(3,622)
Capital Cost	-	-	-
Total Costs	33,267	29,645	(3,622)
City Manager Allocation			
Personnel Cost	25,932	26,831	899
Operating Cost	1,745	817	(928)
Capital Cost	-	-	-
Total Costs	27,677	27,648	(29)
Human Resources Allocation			
Personnel Cost	9,115	9,402	287
Operating Cost	2,690	2,880	190
Capital Cost	-	-	-
Total Costs	11,805	12,282	477
Engineering Allocation			
Personnel Cost	106,464	105,388	(1,076)

City of Oxford Wastewater Fund Budget to Actual

	2014 Budget	2014 Actual	2014 Delta
Operating Cost	13,115	5,194	(7,921)
Capital Cost	-	-	-
Total Costs	<u>119,579</u>	<u>110,582</u>	<u>(8,997)</u>
Legislative Allocation			
Personnel Cost	4,022	4,004	(18)
Operating Cost	1,180	944	(236)
Capital Cost	-	-	-
Total Costs	<u>5,202</u>	<u>4,948</u>	<u>(254)</u>
Insurance			
Personnel Cost	-	-	-
Operating Cost	5,000	-	(5,000)
Capital Cost	-	-	-
Total Costs	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Contingency			
Personnel Cost	-	-	-
Operating Cost	-	-	-
Capital Cost	-	-	-
Total Costs	<u>-</u>	<u>-</u>	<u>-</u>
Total Wastewater Operating			
Personnel Cost	1,408,913	1,368,247	(40,666)
Operating Cost	780,361	642,951	(137,410)
Capital Cost	-	-	-
Total Costs	<u>2,189,274</u>	<u>2,011,198</u>	<u>(178,076)</u>
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	<u>561,221</u>	<u>561,221</u>	<u>-</u>
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	39,282	39,282	-
Total Transfers	<u>409,282</u>	<u>409,282</u>	<u>-</u>
Total Wastewater Expenditures	3,159,777	2,981,701	(178,076)

City of Oxford Wastewater Fund Budget to Actual

	2014 Budget	2014 Actual	2014 Delta
Revenues			
Auction Sales	-	-	-
Wastewater Collection Charges	2,850,000	2,669,488	(180,512)
Sewer Taps	3,300	7,175	3,875
Miscellaneous	800	2,604	1,804
Recovery of Write-Offs	3,000	3,637	637
Account Initiation Fee	30,000	34,768	4,768
Recovery of Fees for Collection	-	-	-
Interest	-	(337)	(337)
Reimbursements	500	20,615	20,115
Total Wastewater Operating Revenue	2,887,600	2,737,950	(149,650)
Transfer from FEMA	-	-	-
Total Wastewater Revenue	2,887,600	2,737,950	(149,650)
Budgeted Surplus	(272,177)		
Revenue Delta	(149,650)		
Expenditure Delta	178,076		
Rounding Up/(Down)	-		
Increase/(Decrease) Fund Balance	(243,751)		
Beginning Fund Balance	2,485,660		
Ending Fund Balance	2,241,909		
Increase/(Decrease) Fund Balance	(243,751)		

City of Oxford Street Fund Budget to Actual

	2014 Budget	2014 Actual	2014 Delta
Street			
Personnel Cost	621,752	614,191	(7,561)
Operating Cost	201,438	252,424	50,986
Capital Cost	-	-	-
Total Costs	823,190	866,615	43,425
Contingency			
Personnel Cost	-	-	-
Operating Cost	-	-	-
Capital Cost	-	-	-
Total Costs	-	-	-
Total Street Operating			
Personnel Cost	621,752	614,191	(7,561)
Operating Cost	201,438	252,424	50,986
Capital Cost	-	-	-
Total Costs	823,190	866,615	43,425
Transfer to Internal Service	-	-	-
Total Street Expenditures	823,190	866,615	43,425
Revenues			
Motor Vehicle License Fees	45,000	41,516	(3,484)
Gasoline Tax	205,000	214,988	9,988
Local License Fees	45,000	47,603	2,603
Auction Sales	-	-	-
Miscellaneous	5,500	5,352	(148)
Street Cuts	10,000	10,687	687
Street Cuts / Water	-	-	-
Interest	-	(124)	(124)
Reimbursements	5,000	27,595	22,595
Total Street Operating Revenues	315,500	347,617	32,117
Transfer from General	447,438	492,038	44,600
Transfer from FEMA	-	-	-
Transfer from Parking	22,640	23,005	365
Total Street Revenues	785,578	862,660	77,082
Budgeted Surplus	(37,612)		
Revenue Delta	77,082		
Expenditure Delta	(43,425)		
Rounding Up/(Down)	-		
Increase/(Decrease) Fund Balance	(3,955)		
Beginning Fund Balance	228,331		
Ending Fund Balance	224,376		
Increase/(Decrease) Fund Balance	(3,955)		

City of Oxford Water Fund Budget to Actual

	2014 Budget	2014 Actual	2014 Delta
Pumping & Supply			
Personnel Cost	416,182	366,718	(49,464)
Operating Cost	391,011	350,809	(40,202)
Capital Cost	-	-	-
Total Costs	807,193	717,527	(89,666)
Distribution			
Personnel Cost	416,339	403,199	(13,140)
Operating Cost	108,841	106,895	(1,946)
Capital Cost	-	-	-
Total Costs	525,180	510,094	(15,086)
Administration			
Personnel Cost	86,341	88,636	2,295
Operating Cost	18,481	9,507	(8,974)
Capital Cost	-	-	-
Total Costs	104,822	98,143	(6,679)
Finance Department Allocation			
Personnel Cost	163,337	162,655	(682)
Operating Cost	48,190	46,378	(1,812)
Capital Cost	-	-	-
Total Costs	211,527	209,033	(2,494)
MIS Department Allocation			
Personnel Cost	-	-	-
Operating Cost	33,267	29,645	(3,622)
Capital Cost	-	-	-
Total Costs	33,267	29,645	(3,622)
City Manager Allocation			
Personnel Cost	25,932	26,859	927
Operating Cost	1,745	817	(928)
Capital Cost	-	-	-
Total Costs	27,677	27,676	(1)
Human Resources Allocation			
Personnel Cost	9,115	9,402	287
Operating Cost	2,800	2,944	144
Capital Cost	-	-	-
Total Costs	11,915	12,346	431
Engineering Allocation			
Personnel Cost	106,464	105,438	(1,026)

City of Oxford Water Fund Budget to Actual

	2014 Budget	2014 Actual	2014 Delta
Operating Cost	15,565	5,363	(10,202)
Capital Cost	-	-	-
Total Costs	<u>122,029</u>	<u>110,801</u>	<u>(11,228)</u>
Legislative Allocation			
Personnel Cost	4,022	4,004	(18)
Operating Cost	1,220	1,101	(119)
Capital Cost	-	-	-
Total Costs	<u>5,242</u>	<u>5,105</u>	<u>(137)</u>
Insurance			
Personnel Cost	-	-	-
Operating Cost	5,000	-	(5,000)
Capital Cost	-	-	-
Total Costs	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Contingency			
Personnel Cost	-	-	-
Operating Cost	-	-	-
Capital Cost	-	-	-
Total Costs	<u>-</u>	<u>-</u>	<u>-</u>
Total Water Operating			
Personnel Cost	1,227,732	1,166,911	(60,821)
Operating Cost	626,120	553,459	(72,661)
Capital Cost	-	-	-
Total Costs	<u>1,853,852</u>	<u>1,720,370</u>	<u>(133,482)</u>
Transfer to Water Improvement	100,000	100,000	-
Transfer to Water Bond Debt Service	887,400	887,400	-
Transfer to Capital Equipment	85,000	85,000	-
Transfer to Internal Service	-	-	-
Transfer to General	39,282	39,282	-
Total Transfers	<u>1,111,682</u>	<u>1,111,682</u>	<u>-</u>
Total Water Expenditures	2,965,534	2,832,052	(133,482)
Revenues			
Auction Sales	-	-	-
Water	2,500,000	2,314,748	(185,252)
Water Taps	40,000	71,875	31,875
Water Meters	14,000	18,900	4,900
Miscellaneous	7,500	16,681	9,181
Over/Under Payment	-	7,433	7,433

City of Oxford Water Fund Budget to Actual

	2014 Budget	2014 Actual	2014 Delta
Account Initiation Fee	30,000	34,750	4,750
Recovery of Fees for Collection	-	-	-
Recovery of Write-Offs	3,000	3,637	637
Back Flow Permits	17,500	16,375	(1,125)
Interest	-	(343)	(343)
Reimbursements	-	17,895	17,895
Total Water Operating Revenue	2,612,000	2,501,951	(110,049)
Transfer from FEMA	-	-	-
Total Water Revenues	2,612,000	2,501,951	(110,049)
Budgeted Surplus	(353,534)		
Revenue Delta	(110,049)		
Expenditure Delta	133,482		
Rounding Up/(Down)	-		
Increase/(Decrease) Fund Balance	(330,101)		
Beginning Fund Balance	1,985,607		
Ending Fund Balance	1,655,506		
Increase/(Decrease) Fund Balance	(330,101)		

