



Finance Department  
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## INTEROFFICE MEMORANDUM

DATE: October 13, 2022  
TO: City Council  
FROM: Joe Newlin  
RE: Third Quarter Financial Reports  
Cc: Doug Elliott, Heidi Hill, Stephanie Gray, Department Heads

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Through the third quarter of this year no unusual or unexpected expenses have occurred in the General Fund besides the increase in revenues of **\$14,378.28** for transfer from Enforcement & Education Fund which was a continuing education grant and **\$37,500** for nuisance abatement penalty. On the expenditure side an increase in appropriations of **\$37,500** to perform nuisance abatement, **\$27,230** for full-time preschool teacher, **\$20,866.50** for software and **\$200,000** for Income Tax refunds. These adjustments add up to a **\$233,718.22** hit to the General Fund. Real Estate taxes are up from last year by **\$51,021.23** or **3.7%** due to the timing of the second half distributions in 2021. Income tax receipts are up from last year's by **\$315,860.32** or **4.7%** mostly due to increased withholding taxes. These are the two largest sources of income for the General Fund. As always we will closely monitor both revenues and expenditures looking for any unforeseen occurrences.

Revenues in the Fire/EMS Fund are higher compared to last year. Income tax receipts are up **\$38,949.54** or **4.0%** and EMS billings are up **\$40,767.20** or **10.9%** compared to last year. Fire/EMS expenditures are higher labor costs by **\$376,120.59** or **29.0%** due to new labor contract including 2020 retro-wage increases and increased overtime, while operating expenditures are **\$59,293.1769** or **23.7%** higher driven mostly by the purchase of new efficient gas bay heaters, purchase of two new overhead door openers, increase uniform purchases and operating supplies. As with the General Fund, we will closely monitor both the revenue and expenditures of the Fire/EMS Fund as the year progresses.

A more complete revenue analysis is available [here](#). I have also included our banking charges as well as credit card usage and related charges, Employee Benefits Fund's cash balance as well as year to date supplemental budget ordinance updates for Council's information.

If you have any further questions or concerns please feel free to give me a call.

Note: **Red** = Bad variance, **Black** = Good variance

**City of Oxford  
General Fund Revenue  
Budget to YTD Comparison**

	<u>Budget</u>	%	<u>YTD</u>	%	<u>Balance</u>
		<u>Budget</u>		<u>Collected</u>	
Real Estate Tax	1,295,159.00	7.98%	1,337,195.57	103.25%	42,036.57
10% Rollback	103,841.00	0.64%	103,898.70	100.06%	57.70
Trailer Tax	<u>1,000.00</u>	<u>0.01%</u>	<u>773.91</u>	<u>77.39%</u>	<u>(226.09)</u>
Property Tax Total	1,400,000.00	8.63%	1,441,868.18	102.99%	41,868.18
Income Tax Local	8,673,150.00	53.45%	7,054,574.34	81.34%	(1,618,575.66)
Hotel Tax Total	220,000.00	1.36%	197,167.99	89.62%	(22,832.01)
Local Government Fund - State	95,000.00	0.59%	87,475.36	92.08%	(7,524.64)
Local Government Fund - County	380,000.00	2.34%	326,579.69	85.94%	(53,420.31)
Cigarette Tax	800.00	0.00%	720.10	90.01%	(79.90)
Liquor & Beer Permits	<u>38,000.00</u>	<u>0.23%</u>	<u>13,627.60</u>	<u>35.86%</u>	<u>(24,372.40)</u>
State Levied Locally Shared Total	513,800.00	3.17%	428,402.75	83.38%	(85,397.25)
Grants & Contributions - Police	0.00	0.00%	31,451.38	0.00%	31,451.38
MU Reimbursement for Traffic	12,000.00	0.07%	8,065.00	67.21%	(3,935.00)
MU Economic Development Contribution	25,000.00	0.15%	25,000.00	100.00%	0.00
Talawanda SD SRO Reimbursement	125,280.00	0.77%	77,347.00	61.74%	(47,933.00)
Drug Use Prevention Grant	12,228.00	0.08%	9,170.73	75.00%	(3,057.27)
Miami - Parking	0.00	0.00%	0.00	0.00%	0.00
Miami - Miscellaneous Contribution	<u>3,500.00</u>	<u>0.02%</u>	<u>0.00</u>	<u>0.00%</u>	<u>(3,500.00)</u>
Intergovernmental Total	178,008.00	1.10%	151,034.11	84.85%	(26,973.89)
Cemetery Revenue	1,000.00	0.01%	2,300.00	230.00%	1,300.00
Sale of Plans	100.00	0.00%	60.00	60.00%	(40.00)
Record's Check	400.00	0.00%	75.00	18.75%	(325.00)
Auction Sales	12,000.00	0.07%	23,714.27	197.62%	11,714.27
Impound/Towing Fees	45,000.00	0.28%	42,817.00	95.15%	(2,183.00)
Immobilization Fee	30,000.00	0.18%	15,826.00	52.75%	(14,174.00)
Zoning Fees	20,000.00	0.12%	17,372.27	86.86%	(2,627.73)
Housing Appeals	250.00	0.00%	0.00	0.00%	(250.00)
Sr Cit & Comm Center	1,000.00	0.01%	2,761.00	276.10%	1,761.00
Rent-Area I Court	24,000.00	0.15%	18,000.00	75.00%	(6,000.00)
Miscellaneous	0.00	0.00%	8,178.75	0.00%	8,178.75
Maps	0.00	0.00%	0.00	0.00%	0.00
Dog License Sales	600.00	0.00%	410.95	68.49%	(189.05)
Concession Stand - Park	15,000.00	0.09%	16,462.45	109.75%	1,462.45
Aquatic Center Passes	58,000.00	0.36%	76,429.56	131.78%	18,429.56
Aquatic Center General Admission	140,000.00	0.86%	151,705.00	108.36%	11,705.00
Aquatic Center Concessions	48,500.00	0.30%	78,203.70	161.24%	29,703.70
Recreation Program Fees	220,000.00	1.36%	239,816.33	109.01%	19,816.33
Ball Field Rental Fees	<u>35,000.00</u>	<u>0.22%</u>	<u>32,583.50</u>	<u>93.10%</u>	<u>(2,416.50)</u>
Charges for Public Services Total	650,850.00	4.01%	726,715.78	111.66%	75,865.78
Video Provider Service Fee	123,000.00	0.76%	94,063.43	76.47%	(28,936.57)
Building Permits	125,000.00	0.77%	45,335.77	36.27%	(79,664.23)
Electrical Permits	20,000.00	0.12%	13,050.17	65.25%	(6,949.83)

**City of Oxford**  
**General Fund Revenue**  
**Budget to YTD Comparison**

	<u>Budget</u>	%	<u>YTD</u>	%	<u>Balance</u>
		<u>Budget</u>		<u>Collected</u>	
Heating Permits	25,000.00	0.15%	23,164.11	92.66%	(1,835.89)
Curb & Gutter Permits	2,000.00	0.01%	2,282.50	114.13%	282.50
Rental Permits	200,000.00	1.23%	154,235.00	77.12%	(45,765.00)
Vendor Licenses	<u>0.00</u>	<u>0.00%</u>	<u>630.25</u>	<u>0.00%</u>	<u>630.25</u>
Permits & Fees Total	495,000.00	3.05%	332,761.23	67.22%	(162,238.77)
Parking Violations	115,000.00	0.71%	114,497.03	99.56%	(502.97)
Area I Court	5,400.00	0.03%	3,418.50	63.31%	(1,981.50)
Area II Court	0.00	0.00%	0.00	0.00%	0.00
Area III Court	0.00	0.00%	16.00	0.00%	16.00
Civil Offence Citations	4,000.00	0.02%	408.00	10.20%	(3,592.00)
Administrative Citations	<u>50,000.00</u>	<u>0.31%</u>	<u>31,200.00</u>	<u>62.40%</u>	<u>(18,800.00)</u>
Fines Cost & Forfeitures Total	174,400.00	1.07%	149,539.53	85.75%	(24,860.47)
Interest	60,273.00	0.37%	66,212.88	109.85%	5,939.88
Contributions	0.00	0.00%	2,365.00	0.00%	2,365.00
4th of July Contributions	5,000.00	0.03%	3,578.00	71.56%	(1,422.00)
Other Special Events Contributions	5,000.00	0.03%	3,705.00	74.10%	(1,295.00)
Grants - Other	0.00	0.00%	0.00	0.00%	0.00
Memorial Tree Purchases	500.00	0.00%	1,500.00	300.00%	1,000.00
Testing Fees Civil Service	0.00	0.00%	678.34	0.00%	678.34
NSF Returned Check Fees	0.00	0.00%	105.00	0.00%	105.00
Reimbursements	<u>165,000.00</u>	<u>1.02%</u>	<u>176,817.49</u>	<u>107.16%</u>	<u>11,817.49</u>
Miscellaneous Total	175,500.00	1.08%	188,748.83	107.55%	13,248.83
Transfer from Parking Fund	35,351.00	0.22%	26,513.25	75.00%	(8,837.75)
Transfer from Water	43,851.00	0.27%	32,888.25	75.00%	(10,962.75)
Transfer from Wastewater	43,851.00	0.27%	32,888.25	75.00%	(10,962.75)
Transfer from Refuse	33,851.00	0.21%	25,388.25	75.00%	(8,462.75)
Transfer from Enforcement & Education	0.00	0.00%	14,378.28	0.00%	14,378.28
Transfer from Small Business Loan	0.00	0.00%	0.00	0.00%	0.00
Repayment of Advance from Capital Improvement Fund	276,500.00	1.70%	0.00	0.00%	(276,500.00)
Repayment of Advance from OAT Capital Improvement Fund	2,871,337.00	17.70%	0.00	0.00%	(2,871,337.00)
Repayment of Advance from High St Pedestrian	0.00	0.00%	400,000.00	0.00%	400,000.00
Return of Advance from Employee Benefit	5,000.00	0.03%	0.00	0.00%	(5,000.00)
Return of Advance from Special Assessment	150,000.00	0.92%	0.00	0.00%	(150,000.00)
Return of Advance from OVI Task Force	<u>225,000.00</u>	<u>1.39%</u>	<u>0.00</u>	<u>0.00%</u>	<u>(225,000.00)</u>
Transfers Total	3,684,741.00	22.71%	532,056.28	300.00%	(3,152,684.72)
General Fund Total	16,225,722.00	100.00%	11,269,081.90	69.45%	(4,956,640.10)
			Check		0.00
			Check		0.00

**City of Oxford**  
**General Fund Revenue**  
**YTD/Prior YTD Comparison**

	2022 Sep <u>YTD</u>	2021 Sep <u>YTD</u>	<u>Delta</u>
Real Estate Tax	1,337,195.57	1,341,234.75	(4,039.18)
10% Rollback	103,898.70	48,638.29	55,260.41
Trailer Tax	<u>773.91</u>	<u>973.91</u>	<u>(200.00)</u>
Property Tax Total	1,441,868.18	1,390,846.95	51,021.23
Income Tax Local	7,054,574.34	6,738,714.02	315,860.32
Hotel Tax Total	197,167.99	140,995.03	56,172.96
Local Government Fund - State	87,475.36	75,032.22	12,443.14
Local Government Fund - County	326,579.69	298,255.63	28,324.06
Cigarette Tax	720.10	890.37	(170.27)
Liquor & Beer Permits	<u>13,627.60</u>	<u>7,367.50</u>	<u>6,260.10</u>
State Levied Locally Shared Total	428,402.75	381,545.72	46,857.03
Grants & Contributions - Police	31,451.38	0.00	31,451.38
MU Reimbursement for Traffic	8,065.00	0.00	8,065.00
MU Economic Development Contribution	25,000.00	25,000.00	0.00
Talawanda SD SRO Reimbursement	77,347.00	52,019.24	25,327.76
Drug Use Prevention Grant	9,170.73	3,346.64	5,824.09
Miami - Parking	0.00	0.00	0.00
Miami - Miscellaneous Contribution	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Intergovernmental Total	151,034.11	80,365.88	70,668.23
Cemetery Revenue	2,300.00	2,100.00	200.00
Sale of Plans	60.00	0.00	60.00
Record's Check	75.00	275.00	(200.00)
Auction Sales	23,714.27	13,944.47	9,769.80
Impound/Towing Fees	42,817.00	33,710.00	9,107.00
Immobilization Fee	15,826.00	15,640.00	186.00
Zoning Fees	17,372.27	25,910.48	(8,538.21)
Housing Appeals	0.00	0.00	0.00
Sr Cit & Comm Center	2,761.00	440.00	2,321.00
Rent-Area I Court	18,000.00	18,000.00	0.00
Miscellaneous	8,178.75	17,213.92	(9,035.17)
Dog License Sales	410.95	422.50	(11.55)
Maps	0.00	20.00	(20.00)
Concession Stand - Park	16,462.45	16,529.65	(67.20)
Aquatic Center Passes	76,429.56	66,147.32	10,282.24
Aquatic Center General Admission	151,705.00	146,810.80	4,894.20
Aquatic Center Concessions	78,203.70	71,850.52	6,353.18
Recreation Program Fees	239,816.33	234,755.83	5,060.50
Park Fees	0.00	0.00	0.00
Ball Field Rental Fees	<u>32,583.50</u>	<u>21,702.00</u>	<u>10,881.50</u>
Charges for Public Services Total	726,715.78	685,472.49	41,243.29
Video Provider Service Fee	94,063.43	92,608.68	1,454.75
Building Permits	45,335.77	50,927.18	(5,591.41)
Electrical Permits	13,050.17	15,677.19	(2,627.02)

**City of Oxford**  
**General Fund Revenue**  
**YTD/Prior YTD Comparison**

	2022	2021	
	Sep	Sep	
	<u>YTD</u>	<u>YTD</u>	<u>Delta</u>
Heating Permits	23,164.11	18,235.56	4,928.55
Curb & Gutter Permits	2,282.50	3,200.00	(917.50)
Rental Permits	154,235.00	165,287.15	(11,052.15)
Vendor Licenses	<u>630.25</u>	<u>0.00</u>	<u>630.25</u>
Permits & Fees Total	332,761.23	345,935.76	(13,174.53)
Parking Violations	114,497.03	105,172.60	9,324.43
Area I Court	3,418.50	3,919.03	(500.53)
Area II Court	0.00	0.00	0.00
Area III Court	16.00	770.00	(754.00)
Civil Offence Citations	408.00	150.00	258.00
Administrative Citations	<u>31,200.00</u>	<u>65,110.00</u>	<u>(33,910.00)</u>
Fines Cost & Forfeitures Total	149,539.53	175,121.63	(25,582.10)
Interest	66,212.88	84,528.32	(18,315.44)
Contributions	2,365.00	1,000.00	1,365.00
4th of July Contributions	3,578.00	3,737.60	(159.60)
Other Special Events Contributions	3,705.00	3,556.00	149.00
Grants - Other	0.00	10,500.00	(10,500.00)
Memorial Tree Purchases	1,500.00	1,000.00	500.00
Testing Fees Civil Service	678.34	0.00	678.34
NSF Returned Check Fees	105.00	21.00	84.00
Reimbursements	<u>176,817.49</u>	<u>233,438.09</u>	<u>(56,620.60)</u>
Miscellaneous Total	188,748.83	253,252.69	(64,503.86)
Transfer from Parking Fund	26,513.25	24,976.50	1,536.75
Transfer from Water	32,888.25	28,338.00	4,550.25
Transfer from Wastewater	32,888.25	28,338.00	4,550.25
Transfer from Refuse	25,388.25	20,838.00	4,550.25
Transfer from Enforcement & Education	14,378.28	0.00	14,378.28
Transfer from Small Business Loan	0.00	50.24	(50.24)
Repayment of Advance from Capital Improvement Fund	0.00	0.00	0.00
Repayment of Advance from OAT Capital Improvement Fund	0.00	0.00	0.00
Repayment of Advance from High St Pedestrian	400,000.00	0.00	400,000.00
Return of Advance from Employee Benefit	0.00	0.00	0.00
Repayment of Advance from FEMA	0.00	0.00	0.00
Return of Advance from Special Assessment	0.00	0.00	0.00
Return of Advance from OVI Task Force	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Transfers Total	532,056.28	102,540.74	429,515.54
General Fund Total	11,269,081.90	10,379,319.23	889,762.67
	<b>Check</b>	<b>0.00</b>	<b>(0.00)</b>

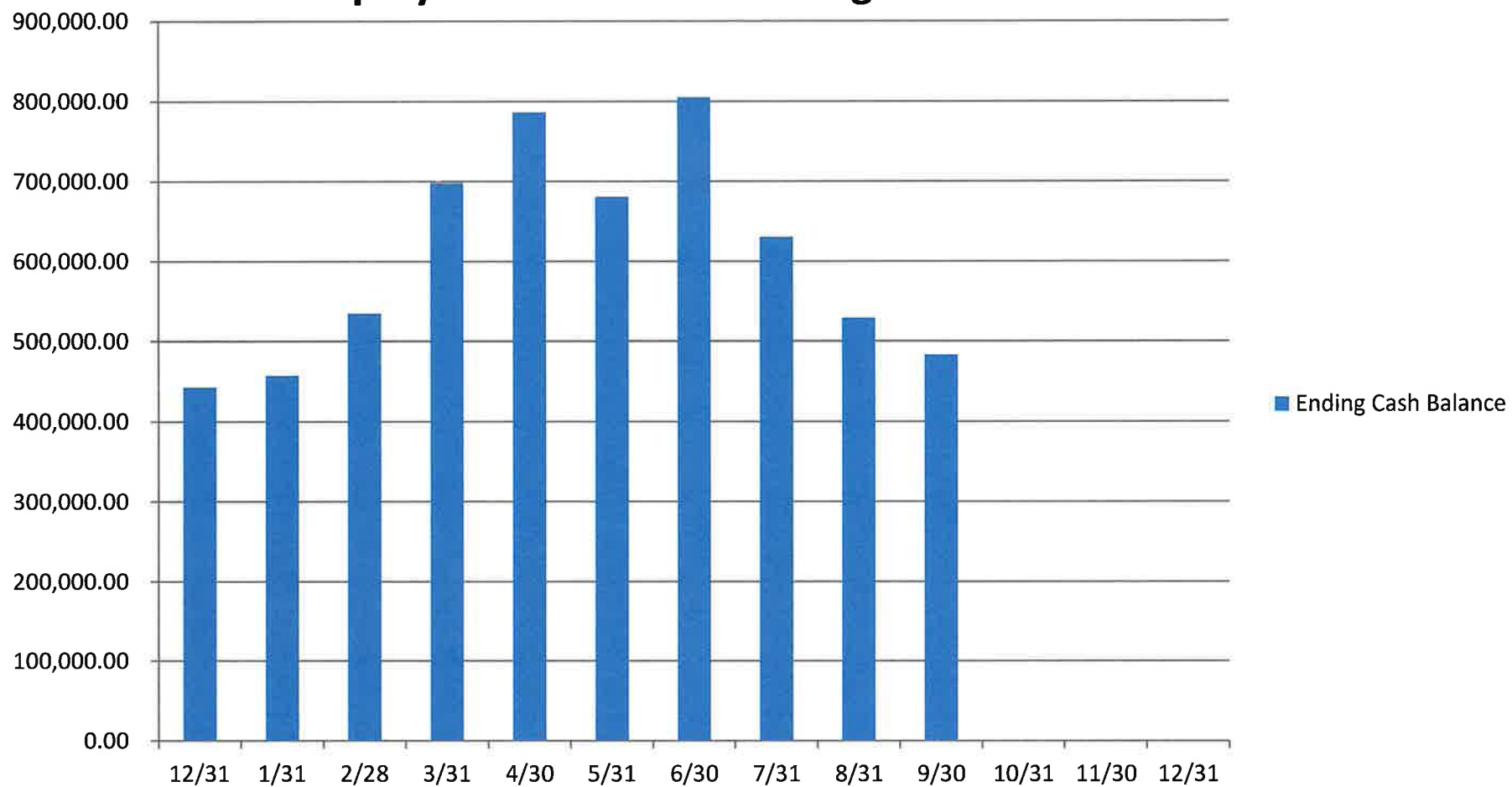
**City of Oxford, Ohio**  
**Monthly Financial Report**  
**September 30, 2022**

	Beginning Cash Balance	Current Receipts	YTD Receipts	Current Expenditures	YTD Expenditures	Ending Cash Balance	Encumbered	Unencumbered Balance	YTD P(L)
110 General Fund	8,354,639.75	1,522,171.67	11,269,081.90	1,098,544.39	13,065,056.99	6,558,664.66	728,712.03	5,829,952.63	(1,795,975.09)
<u>Special Revenue Funds</u>									
122 Street Fund	804,962.55	39,663.21	800,023.10	98,350.97	897,314.12	707,671.53	44,250.47	663,421.06	(97,291.02)
123 State Highway Improvement Fund	63,534.66	2,667.48	23,278.13	0.00	298.15	86,514.64	0.00	86,514.64	22,979.98
126 Community Development Block Grant Fund	149,999.60	0.00	0.00	108,627.60	108,627.60	41,372.00	4,150.40	37,221.60	(108,627.60)
128 Community Development Block Loan Fund	562,320.81	1,861.30	15,646.41	0.00	0.00	577,967.22	0.00	577,967.22	15,646.41
130 Parking Meter Fund	330,905.22	73,187.98	735,891.86	56,045.17	491,351.23	575,445.85	25,009.97	550,435.88	244,540.63
210 Life Squad Fund	24,493.93	14.87	141.43	0.00	0.00	24,635.36	0.00	24,635.36	141.43
212 Housing Trust Fund	6.98	78.75	1,242.26	0.00	0.00	1,249.24	0.00	1,249.24	1,242.26
410 Law Enforcement Trust Fund	49,722.23	26.94	7,818.95	2,993.38	12,907.51	44,633.67	2,434.60	42,199.07	(5,088.56)
412 Enforcement & Education Fund	128,063.99	73.63	15,101.28	0.00	21,149.28	122,015.99	0.00	122,015.99	(6,048.00)
416 FEMA Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418 Fire/EMS Fund	2,653,066.18	165,676.72	1,957,408.58	273,094.19	2,635,662.87	1,974,811.89	307,626.43	1,667,185.46	(678,254.29)
419 OVI Task Force Fund	(9,669.24)	24,421.54	353,321.71	16,288.94	133,136.41	210,516.06	56,694.85	153,821.21	220,185.30
420 Southpoint TIF District Fund 1	219,341.38	157,801.17	316,597.33	0.00	26,605.28	509,333.43	0.00	509,333.43	289,992.05
421 Southpoint TIF District Fund 2	6,206.17	4,307.15	8,642.44	0.00	675.96	14,172.65	0.00	14,172.65	7,966.48
422 Southpoint TIF District Fund 3	9,026.88	6,327.23	12,695.38	0.00	1,015.46	20,706.80	0.00	20,706.80	11,679.92
423 Southpoint TIF District Fund 4	8,966.13	6,293.18	12,627.02	0.00	1,012.43	20,580.72	0.00	20,580.72	11,614.59
424 Southpoint TIF District Fund 5	9,165.19	6,378.78	12,799.13	0.00	1,003.37	20,960.95	0.00	20,960.95	11,795.76
425 OAT Property Tax Fund	108,025.62	507,245.63	1,114,460.82	2,132.07	528,644.59	693,841.85	0.00	693,841.85	585,816.23
426 Fire Loss Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
427 Small Business Loan Fund	(0.00)	0.00	0.00	0.00	0.00	(0.00)	0.00	(0.00)	0.00
428 Local Coronavirus Relief Fund	(0.00)	0.00	0.00	0.00	0.00	(0.00)	0.00	(0.00)	0.00
429 Coronavirus Local Fiscal Recovery Fund	1,040,724.61	1,855.78	1,225,667.35	25,000.00	25,000.00	2,241,391.96	1,177,133.22	1,064,258.74	1,200,667.35
430 Opioid Settlement Fund	0.00	4.15	6,878.10	0.00	0.00	6,878.10	0.00	6,878.10	6,878.10
Total Special Revenue Funds	6,158,862.89	997,885.49	6,620,241.28	582,532.32	4,884,404.26	7,894,699.91	1,617,299.94	6,277,399.97	1,735,837.02
<u>Debt Service Funds</u>									
150 Aquatic Center Debt Service Fund	0.00	0.00	8,625.00	0.00	8,625.00	0.00	0.00	0.00	0.00
151 Southpoint TIF Improvement Debt Service Fund	0.00	0.00	30,312.50	0.00	30,312.50	0.00	0.00	0.00	0.00
152 1999 Parks Imp.Bond Debt Service Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Debt Service Funds	0.00	0.00	38,937.50	0.00	38,937.50	0.00	0.00	0.00	0.00
<u>Capital Projects Funds</u>									
140 Capital Equipment Fund	833,947.74	0.00	222,373.75	1,229.00	58,712.08	997,609.41	142,493.82	855,115.59	163,661.67
141 Capital Improvement Fund	1,999,584.94	0.00	568,235.60	401,987.68	1,061,006.90	1,506,813.64	463,894.19	1,042,919.45	(492,771.30)
142 Parking Lot Improvement Fund	144,285.46	0.00	10,000.00	0.00	19,750.00	134,535.46	0.00	134,535.46	(9,750.00)
143 Municipal Facilities Capital Improvement Fund	272,048.03	0.00	0.00	0.00	0.00	272,048.03	0.00	272,048.03	0.00
144 Oxford Area Trails Capital Improvement Fund	1,851,784.76	0.00	3,388,837.00	21,466.53	282,290.13	4,958,331.63	50,459.19	4,907,872.44	3,106,546.87
145 Aquatic Center Capital Improvement Fund	12,004.00	0.00	0.00	0.00	0.00	12,004.00	12,004.00	(0.00)	0.00
146 Southpointe TIF Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
147 High St. Pedestrian Safety (MU) Capital Improvement Fund	223,462.98	0.00	483,534.55	400,000.00	706,997.53	0.00	0.00	0.00	(223,462.98)
Total Capital Project Funds	5,337,117.91	0.00	4,672,980.90	824,683.21	2,128,756.64	7,881,342.17	668,851.20	7,212,490.97	2,544,224.26
<u>Special Assessment Capital Projects Funds</u>									
417 Special Assessment Fund	95,949.30	40,682.95	286,863.44	4,598.00	145,895.40	236,917.34	4,104.60	232,812.74	140,968.04

**City of Oxford, Ohio**  
**Monthly Financial Report**  
**September 30, 2022**

	Beginning Cash Balance	Current Receipts	YTD Receipts	Current Expenditures	YTD Expenditures	Ending Cash Balance	Encumbered	Unencumbered Balance	YTD P/(L)
Total Capital Project & SA Funds	5,433,067.21	40,682.95	4,959,844.34	829,281.21	2,274,652.04	8,118,259.51	672,955.80	7,445,303.71	2,685,192.30
<b>Enterprise Funds</b>									
312 Water Bond Debt Service Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320 Water Capital Equipment Fund	262,434.10	0.00	64,460.00	0.00	1,564.58	325,329.52	62,404.09	262,925.43	62,895.42
321 Water Operating Fund	4,015,696.34	251,478.59	1,993,532.46	201,703.11	1,956,552.22	4,052,676.58	197,208.36	3,855,468.22	36,980.24
322 Water Improvement Fund	2,945,802.80	0.00	357,031.00	13,863.06	400,880.50	2,901,953.30	295,420.73	2,606,532.57	(43,849.50)
381 Water Capacity Benefit Fund NE	579,929.46	387.90	62,839.75	0.00	0.00	642,769.21	0.00	642,769.21	62,839.75
382 Water Capacity Benefit Fund NW	192,896.74	1,800.02	5,986.92	0.00	0.00	198,883.66	0.00	198,883.66	5,986.92
383 Water Capacity Benefit Fund SE	351,368.94	213.07	1,705.11	0.00	0.00	353,074.05	0.00	353,074.05	1,705.11
384 Water Capacity Benefit Fund SW	214,575.93	14,338.69	15,249.87	0.00	0.00	229,825.80	0.00	229,825.80	15,249.87
330 Wastewater Capital Equipment Fund	200,761.55	0.00	23,821.60	0.00	28,256.37	196,326.78	1,965.23	194,361.55	(4,434.77)
331 Wastewater Operating Fund	2,333,112.02	252,468.58	2,014,609.09	210,979.44	2,042,091.05	2,305,630.06	271,506.04	2,034,124.02	(27,481.96)
332 Wastewater Improvement Fund	2,144,826.52	0.00	205,137.00	30,356.00	122,838.48	2,227,125.04	91,937.52	2,135,187.52	82,298.52
391 Wastewater Capacity Benefit Fund NE	467,854.53	309.33	44,729.31	0.00	0.00	512,583.84	0.00	512,583.84	44,729.31
392 Wastewater Capacity Benefit Fund NW	189,126.04	1,797.73	5,968.60	0.00	0.00	195,094.64	0.00	195,094.64	5,968.60
393 Wastewater Capacity Benefit Fund SE	511,418.29	310.13	2,481.80	0.00	0.00	513,900.09	0.00	513,900.09	2,481.80
394 Wastewater Capacity Benefit Fund SW	86,314.43	14,260.92	14,627.43	0.00	0.00	100,941.86	0.00	100,941.86	14,627.43
341 Solid Waste Fund	1,417,304.81	134,965.27	1,209,777.53	152,853.07	1,372,154.72	1,254,927.62	394,014.24	860,913.38	(162,377.19)
351 Stormwater Utility Fund	68,317.25	28.92	257.75	1,859.62	20,652.15	47,922.85	7,175.32	40,747.53	(20,394.40)
353 Landfill Post-Closure Fund	1,217,886.04	553.00	5,194.01	85.88	782.70	1,222,297.35	0.00	1,222,297.35	4,411.31
Total Enterprise Funds	17,199,625.79	672,912.15	6,027,409.23	611,700.18	5,945,772.77	17,281,262.25	1,321,631.53	15,959,630.72	81,636.46
<b>Internal Service Funds</b>									
370 Internal Service Fund	50,300.84	23,927.56	202,899.35	1,900.42	174,632.96	78,567.23	91,837.47	(13,270.24)	28,266.39
230 Employee Benefits Fund	442,600.88	248,242.89	2,053,080.98	294,127.60	2,012,389.89	483,291.97	5,055.95	478,236.02	40,691.09
Total Internal Service Funds	492,901.72	272,170.45	2,255,980.33	296,028.02	2,187,022.85	561,859.20	96,893.42	464,965.78	68,957.48
<b>Fiduciary Funds</b>									
414 Board of Building Standards Fund	0.00	0.00	1,168.23	0.00	1,168.23	0.00	0.00	0.00	0.00
120 Hotel Tax Agency Fund	0.00	27,221.53	198,406.93	27,143.53	198,328.93	78.00	0.00	78.00	78.00
Total Fiduciary Funds	0.00	27,221.53	199,575.16	27,143.53	199,497.16	78.00	0.00	78.00	78.00
Total All Funds	37,639,097.36	3,533,044.24	31,371,069.74	3,445,229.65	28,595,343.57	40,414,823.53	4,437,492.72	35,977,330.81	2,775,726.17
						Total Liabilities	40,695,206.45		
						Withholdings	279,701.68		
						A/P	681.24		
						Cash Balance	40,414,823.53		
						Check	-		

## Employee Benefit Fund Ending Cash Balance 2022



**City of Oxford Supplemental Budget Year to Date Updates**

\*\*\*\* RED MARKINGS INDICATE NEW LEDISLATION SINCE LAST REPORT

	<u>Original Budget</u>	<u>3661</u>	<u>3671</u>	<u>3675</u>	<u>3677</u>	<u>3683</u>	<u>3686</u>	<u>3691</u>	<u>Total Adj.</u>	<u>Adjusted Budget</u>
<b>General Fund</b>										
Original Revenues:	16,225,722.00	400,000.00	31,451.38			14,378.28	37,500.00		483,329.66	16,709,051.66
Original Appropriations:	16,225,722.00	400,000.00	24,473.25			27,230.00	37,500.00	220,866.50	710,069.75	16,935,791.75
Original Over/(Under):	-	-	6,978.13			(12,851.72)	-	(220,866.50)	(226,740.09)	(226,740.09)

3661 Increase in revenue repayment of advance to High St Pedestrian Safety (MU) Capital Improvement Fund \$400,000.00

3661 Increase in appropriations advance to High St Pedestrian Safety (MU) Capital Improvement Fund \$400,000.00

3671 Increase in revenue Body Worn Camera Grant \$31,451.38

3671 Increase in appropriations personnel expenditures Engineering \$1,583.00

3671 Decrease in appropriations contracted services expenditures Engineering (\$1,583.00)

3671 Increase in appropriations GovOS - Short Term Rental software \$24,473.25

3683 Increase in revenue transfer from Enforcement & Education \$14,378.28

3683 Increase in appropriations personnel expenditures Full-Time Preschool Teacher \$27,230.00

3686 Increase in revenue two nuisance abatement penalty's \$37,500.00

3686 Increase in appropriations two nuisance abatements \$37,500.00

3691 Increase in appropriations for Civic Clerk Agenda & Minutes Tool \$12,722.50 & 3 year Meraki Licenes renewal \$12,571.00

3691 Increase in appropriations for Income Tax Refunds \$200,000.00

**\$8,144.00**

**High St Pedestrian Safety (MU) Capital Improvement**

Original Revenues:	0.00	400,000.00							400,000.00	400,000.00
Original Appropriations:	0.00	400,000.00							400,000.00	400,000.00
Original Over/(Under):	0.00	-							-	-

3661 Increase in revenue advance from General Fund \$400,000.00

3661 Increase in appropriations repayment of advance to General Fund \$400,000.00

**Fire & EMS**

Original Revenues:	2,186,113.00								-	2,186,113.00
Original Appropriations:	2,561,642.00				103,218.00			161,670.00	264,888.00	2,826,530.00
Original Over/(Under):	(375,529.00)				(103,218.00)			(161,670.00)	(264,888.00)	(640,417.00)

3671 Increase in appropriations personnel expenditures \$1,583.00

3671 Decrease in appropriations contracted services expenditures (\$1,583.00)

3677 Increase in appropriations personnel expenditures retro and current year Union contract \$103,218.00

3691 Increase in appropriations increased overtime and fringes \$161,670.00

**Water**

Original Revenues:	2,704,527.00			32,475.26					32,475.26	2,737,002.26
Original Appropriations:	2,702,727.00			32,475.26				5,441.25	37,916.51	2,740,643.51
Original Over/(Under):	1,800.00			-				(5,441.25)	(5,441.25)	(3,641.25)

3671 Increase in appropriations personnel expenditures Engineering \$6,334.00

3671 Decrease in appropriations contracted services expenditures Engineering (\$6,334.00)

3675 Increase in revenue accident recovery \$32,475.26

3675 Increase in appropriations fire hydrant repair expenditures \$32,475.26

3691 Increase in appropriations for Civic Clerk Agenda & Minutes Tool \$2,726.25 & 3 year Meraki Licenes renewal \$2,715.00

**City of Oxford Supplemental Budget Year to Date Updates**

\*\*\*\* RED MARKINGS INDICATE NEW LEDISLATION SINCE LAST REPORT

	<u>Original Budget</u>	<u>3661</u>	<u>3671</u>	<u>3675</u>	<u>3677</u>	<u>3683</u>	<u>3686</u>	<u>3691</u>	<u>Total Adj.</u>	<u>Adjusted Budget</u>
<b>Wastewater</b>										
Original Revenues:	2,971,012.00								-	2,971,012.00
Original Appropriations:	<u>2,971,012.00</u>		<u>-</u>					<u>5,441.25</u>	<u>5,441.25</u>	<u>2,976,453.25</u>
Original Over/(Under):	0.00		-					<u>(5,441.25)</u>	<u>(5,441.25)</u>	<u>(5,441.25)</u>

**3671 Increase in appropriations personnel expenditures Engineering \$6,334.00**

**3671 Decrease in appropriations contracted services expenditures Engineering (\$6,334.00)**

**3691 Increase in appropriations for Civic Clerk Agenda & Minutes Tool \$2,726.25 & 3 year Meraki Licenes renewal \$2,715.00**

**Capital Improvement**

Original Revenues:	764,802.00		<u>276,500.00</u>	<u>17,000.00</u>					293,500.00	1,058,302.00
Original Appropriations:	<u>1,001,500.00</u>		<u>350,000.00</u>	<u>60,200.00</u>					<u>410,200.00</u>	<u>1,411,700.00</u>
Original Over/(Under):	(236,698.00)		<u>(73,500.00)</u>	<u>(43,200.00)</u>					<u>(116,700.00)</u>	<u>(353,398.00)</u>

**3671 Increase in revenue Ohio Public Works Commission \$276,500.00**

**3671 Increase in appropriations reconstruction of Main St. - High St to Park Place \$350,000.00**

**3675 Increase in revenue Oxford Rotary \$5,000.00 & Oxford Community Foundation \$12,000.00**

**3675 Increase in appropriations Athletic Field Improvements \$17,000.00**

**3675 Increase in appropriations reconstruction of Main St. - High St to Park Place \$43,200.00**

**Capital Equipment**

Original Revenues:	294,465.00		-	<u>1,500.00</u>					1,500.00	295,965.00
Original Appropriations:	<u>313,975.00</u>		<u>-</u>	<u>1,500.00</u>					<u>1,500.00</u>	<u>315,475.00</u>
Original Over/(Under):	(19,510.00)		-	-					-	(19,510.00)

**3675 Increase in revenue Oxford Rotary \$1,500.00**

**3675 Increase in appropriations Mobile Camp Trailer Improvements \$1,500.00**

**Local Coronavirus Relief**

Original Revenues:	0.00		-	<u>200,000.00</u>					200,000.00	200,000.00
Original Appropriations:	<u>0.00</u>		<u>-</u>	<u>200,000.00</u>					<u>200,000.00</u>	<u>200,000.00</u>
Original Over/(Under):	0.00		-	-					-	-

**3675 Increase in revenue Butler County Department of Development Cares Funding \$200,000.00**

**3675 Increase in appropriations Small Business Recovery Program \$200,000.00**

**Coronavirus Local Fiscal Recovery**

Original Revenues:	1,210,399.00		-	<u>4,832.17</u>					9,663.86	1,220,062.86
Original Appropriations:	<u>1,210,399.00</u>		<u>-</u>	<u>4,832.17</u>			<u>4,831.69</u>		<u>9,663.86</u>	<u>1,220,062.86</u>
Original Over/(Under):	0.00		-	-			-		-	-

**3675 Increase in revenue American Rescue Plan Act Funding \$4,832.17**

**3675 Increase in appropriations American Rescue Plan Act Expenditures \$4,832.17**

**3686 Increase in revenue American Rescue Plan Act Funding \$4,831.69**

**3686 Increase in revenue American Rescue Plan Act Funding \$4,831.69**

**Street**

**City of Oxford Supplemental Budget Year to Date Updates**

**\*\*\* RED MARKINGS INDICATE NEW LEDISLATION SINCE LAST REPORT**

	<u>Original Budget</u>	<u>3661</u>	<u>3671</u>	<u>3675</u>	<u>3677</u>	<u>3683</u>	<u>3686</u>	<u>3691</u>	<u>Total Adj.</u>	<u>Adjusted Budget</u>
Original Revenues:	1,066,647.00				5,673.26				5,673.26	1,072,320.26
Original Appropriations:	1,361,647.00				5,673.26				5,673.26	1,367,320.26
Original Over/(Under):	(295,000.00)				-				-	(295,000.00)

**3677 Increase in revenue Insurance Proceeds \$5,673.26**  
**3677 Increase in appropriations guardrail repair \$5,673.26**

**Wastewater Capital Equipment**

Original Revenues:	12,500.00				11,221.60				11,221.60	23,721.60
Original Appropriations:	114,278.00				11,221.60				11,221.60	125,499.60
Original Over/(Under):	(101,778.00)				-				-	(101,778.00)

**3677 Increase in revenue OBWC Trench Safety Grant \$11,221.60**  
**3677 Increase in appropriations trench guard \$11,221.60**

**Water Improvement**

Original Revenues:	12,500.00				47,300.00				47,300.00	59,800.00
Original Appropriations:	114,278.00				47,300.00				47,300.00	161,578.00
Original Over/(Under):	(101,778.00)				-				-	(101,778.00)

**3677 Increase in revenue OEPA Lead Service Line Inventory and Mapping Grant Program \$47,300.00**  
**3677 Increase in appropriations Lead Service Line Inventory and Mapping \$47,300.00**

**OAT Capital Improvement**

Original Revenues:	6,156,337.00								-	6,156,337.00
Original Appropriations:	8,403,173.00					94,206.19			94,206.19	8,497,379.19
Original Over/(Under):	(2,246,836.00)					(94,206.19)			(94,206.19)	(2,341,042.19)

**3683 Increase in appropriations retainage Sunesis of Phase II construction \$94,206.19**

**Enforcement & Education**

Original Revenues:	1,207.00				14,378.28				14,378.28	15,585.28
Original Appropriations:	16,000.00				14,378.28				14,378.28	30,378.28
Original Over/(Under):	(14,793.00)				-				-	(14,793.00)

**3683 Increase in revenue CPT Reimbursement \$14,378.28**  
**3683 Increase in appropriations transfer to General Fund \$14,378.28**

**Opioid Settlement**

Original Revenues:	0.00					6,867.40			6,867.40	6,867.40
Original Appropriations:	0.00					-			-	-
Original Over/(Under):	0.00					6,867.40			6,867.40	6,867.40

**3686 Increase in revenue Opioid Settlement Funding \$6,867.40**

**Employee Benefits Fund**

**City of Oxford Supplemental Budget Year to Date Updates**

**\*\*\*\* RED MARKINGS INDICATE NEW LEDISLATION SINCE LAST REPORT**

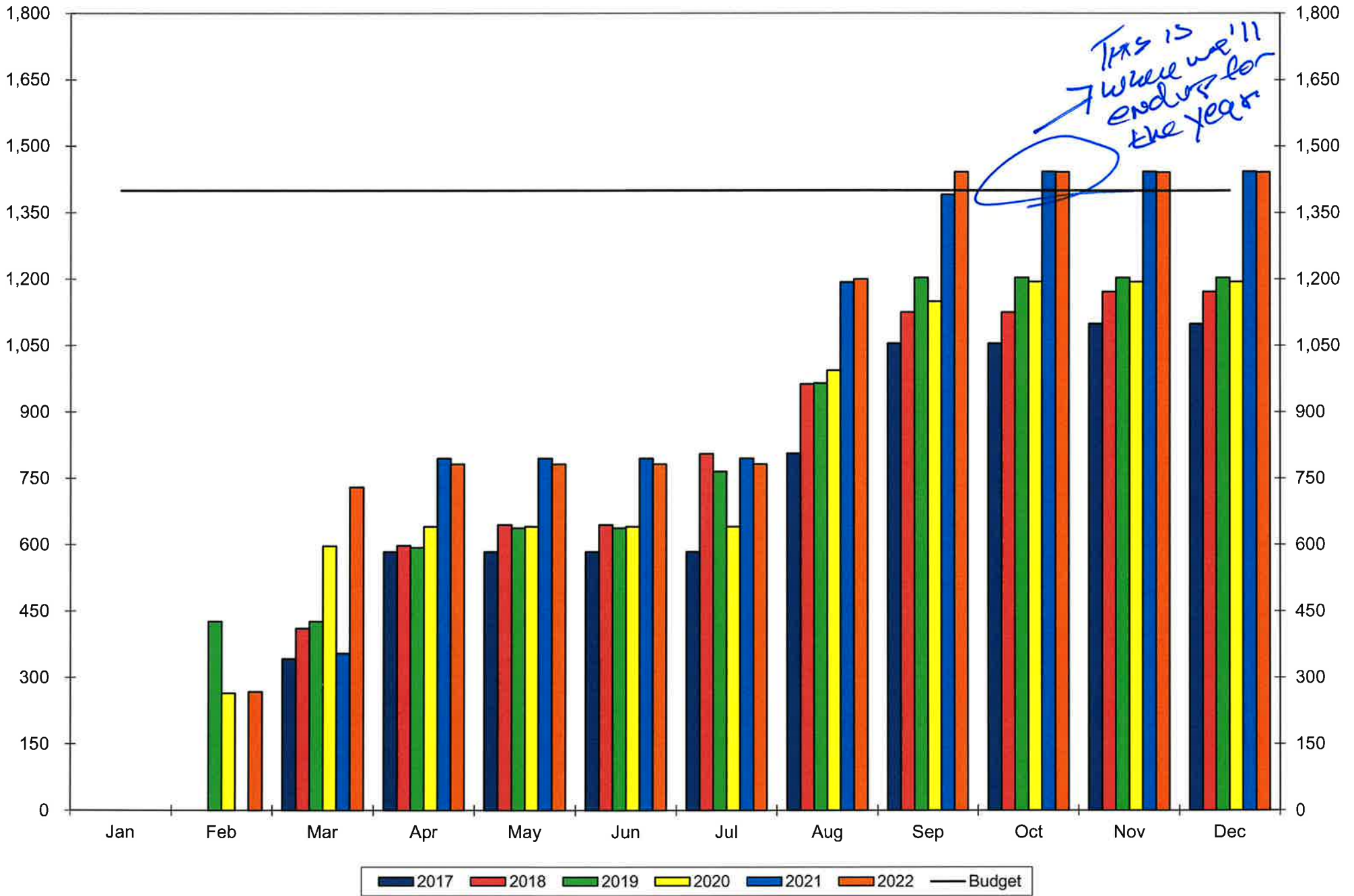
	<u>Original Budget</u>	<u>3661</u>	<u>3671</u>	<u>3675</u>	<u>3677</u>	<u>3683</u>	<u>3686</u>	<u>3691</u>	<u>Total Adj.</u>	<u>Adjusted Budget</u>
Original Revenues:	1,207.00							<b>237,803.26</b>	237,803.26	239,010.26
Original Appropriations:	<u>16,000.00</u>							<b>237,803.26</b>	<u>237,803.26</u>	<u>253,803.26</u>
Original Over/(Under):	(14,793.00)							-	-	(14,793.00)

**3691 Increase in revenue Reimbursement \$237,803.26**

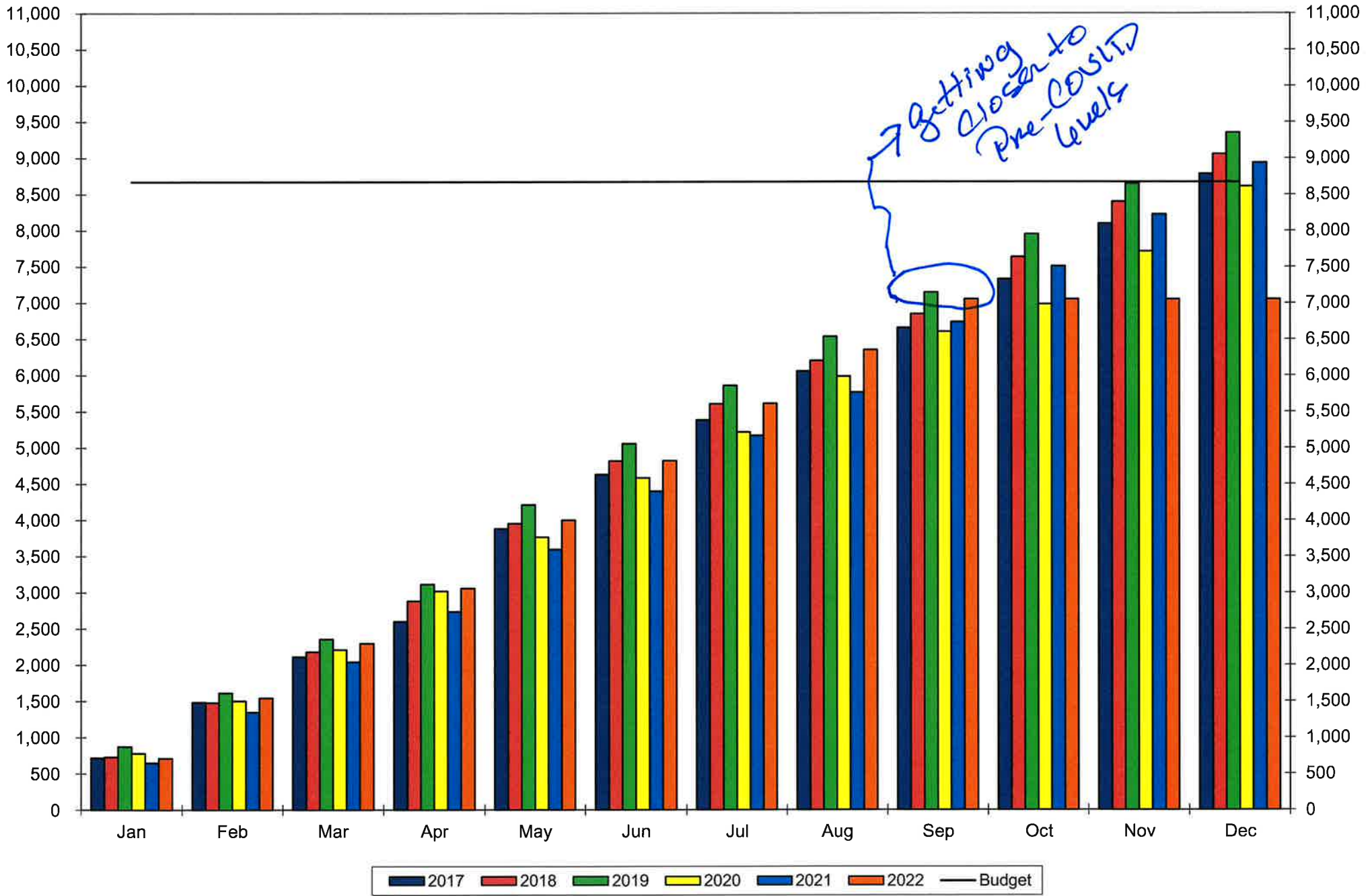
**3691 Increase in appropriations Medical Expenses \$237,803.26**

Amended Revenues:	<b>800,000.00</b>	<b>307,951.38</b>	<b>255,807.43</b>	<b>64,194.86</b>	<b>28,756.56</b>	<b>49,199.09</b>	<b>237,803.26</b>	1,743,712.58
Amended Appropriations:	<b>800,000.00</b>	<b>374,473.25</b>	<b>299,007.43</b>	<b>167,412.86</b>	<b>135,814.47</b>	<b>42,331.69</b>	<b>631,222.26</b>	2,450,261.96
Amended Over/(Under):	<u>-</u>	<u>(66,521.87)</u>	<u>(43,200.00)</u>	<u>(103,218.00)</u>	<u>(107,057.91)</u>	<u>6,867.40</u>	<u>(393,419.00)</u>	<u>(706,549.38)</u>
							<b>Check</b>	<b>-</b>

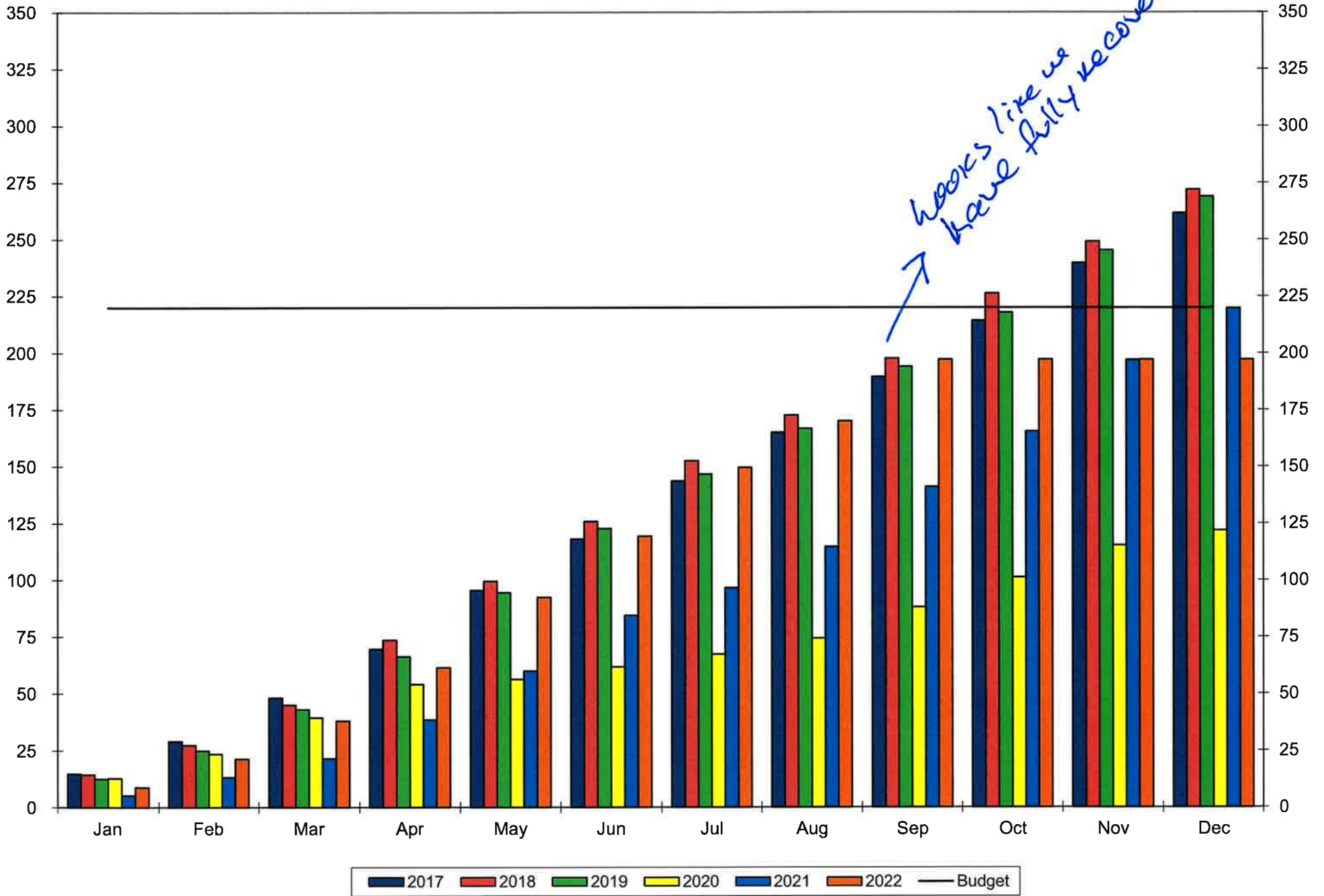
# Property Tax Total



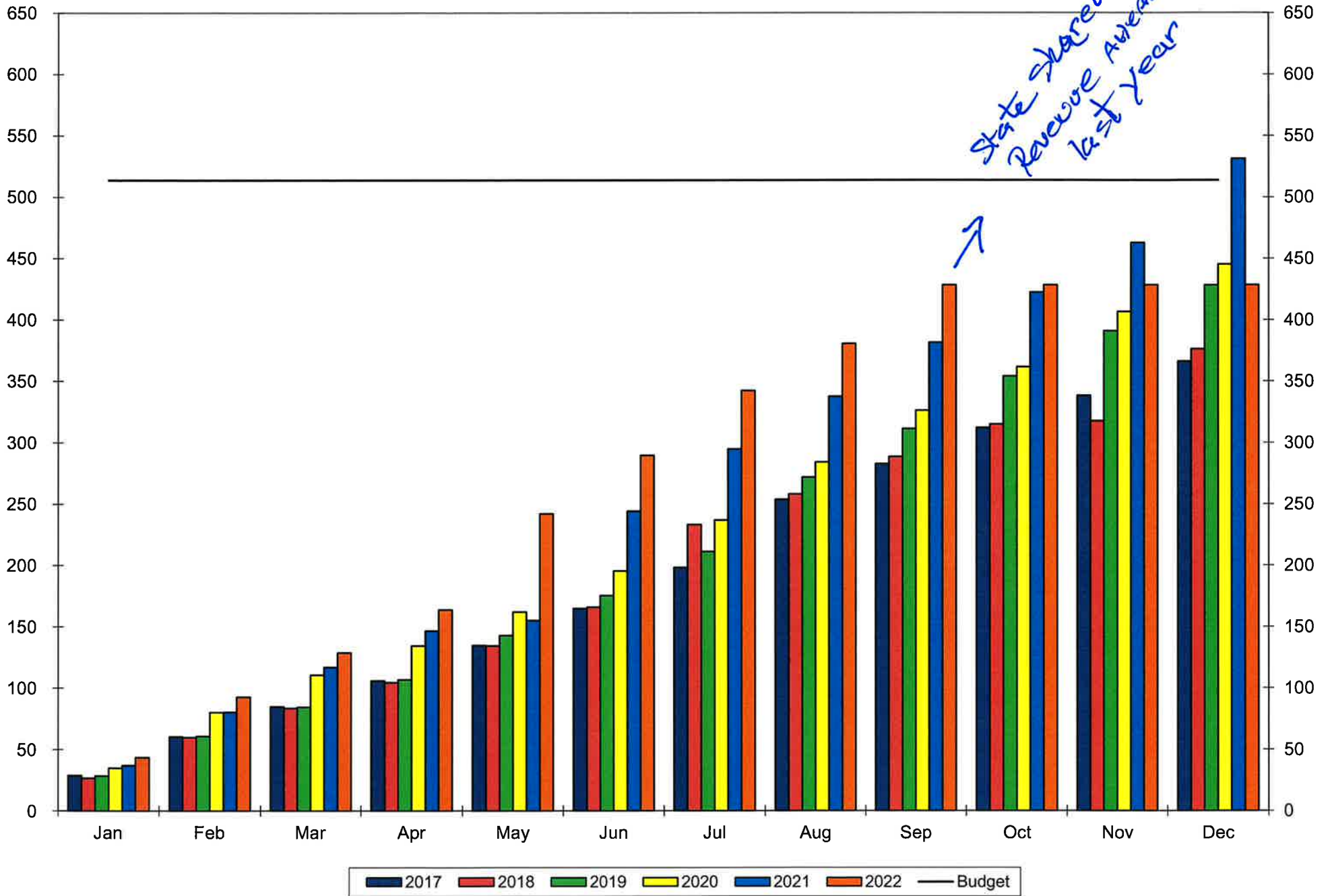
# Income Tax Local



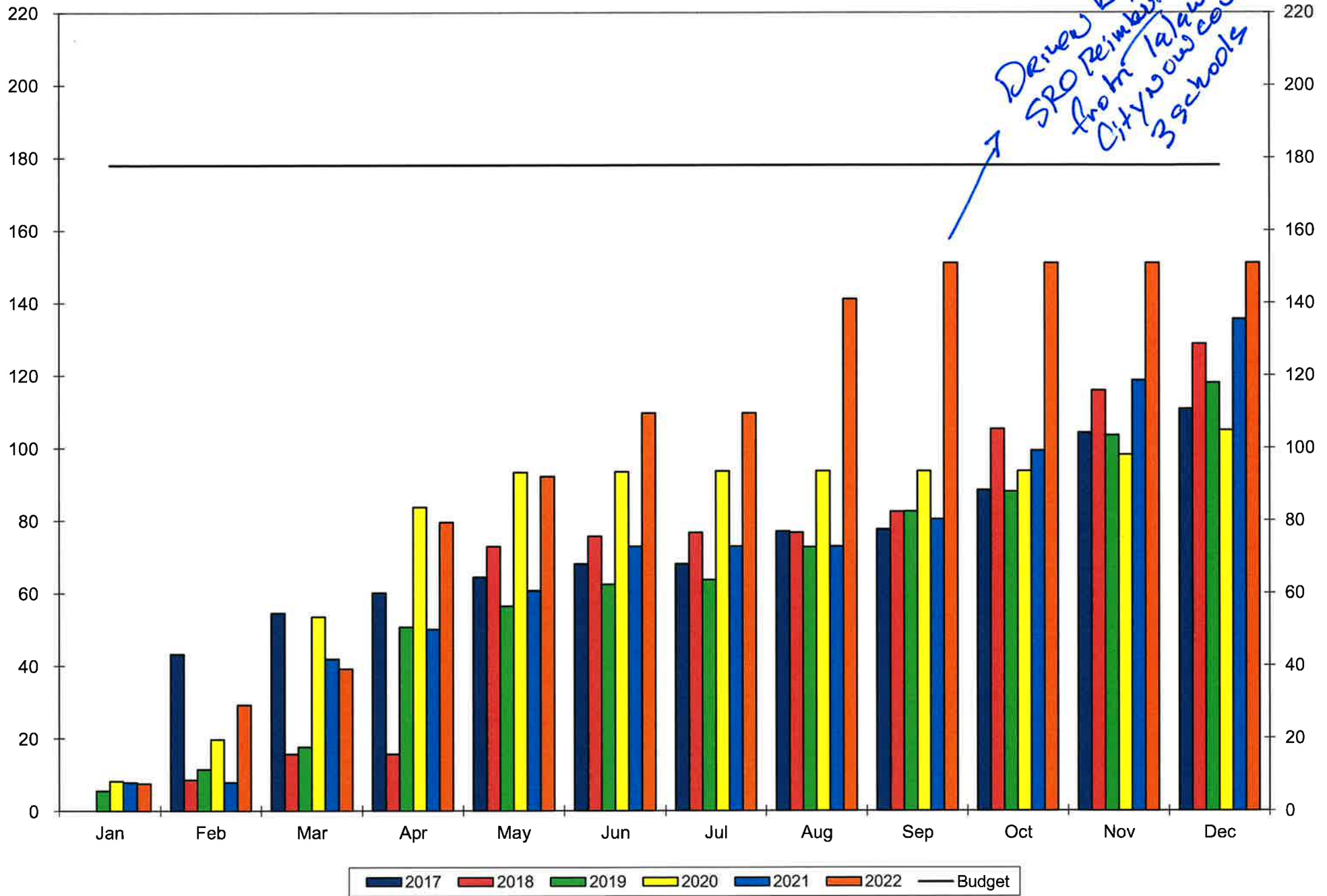
# Hotel Tax - Total



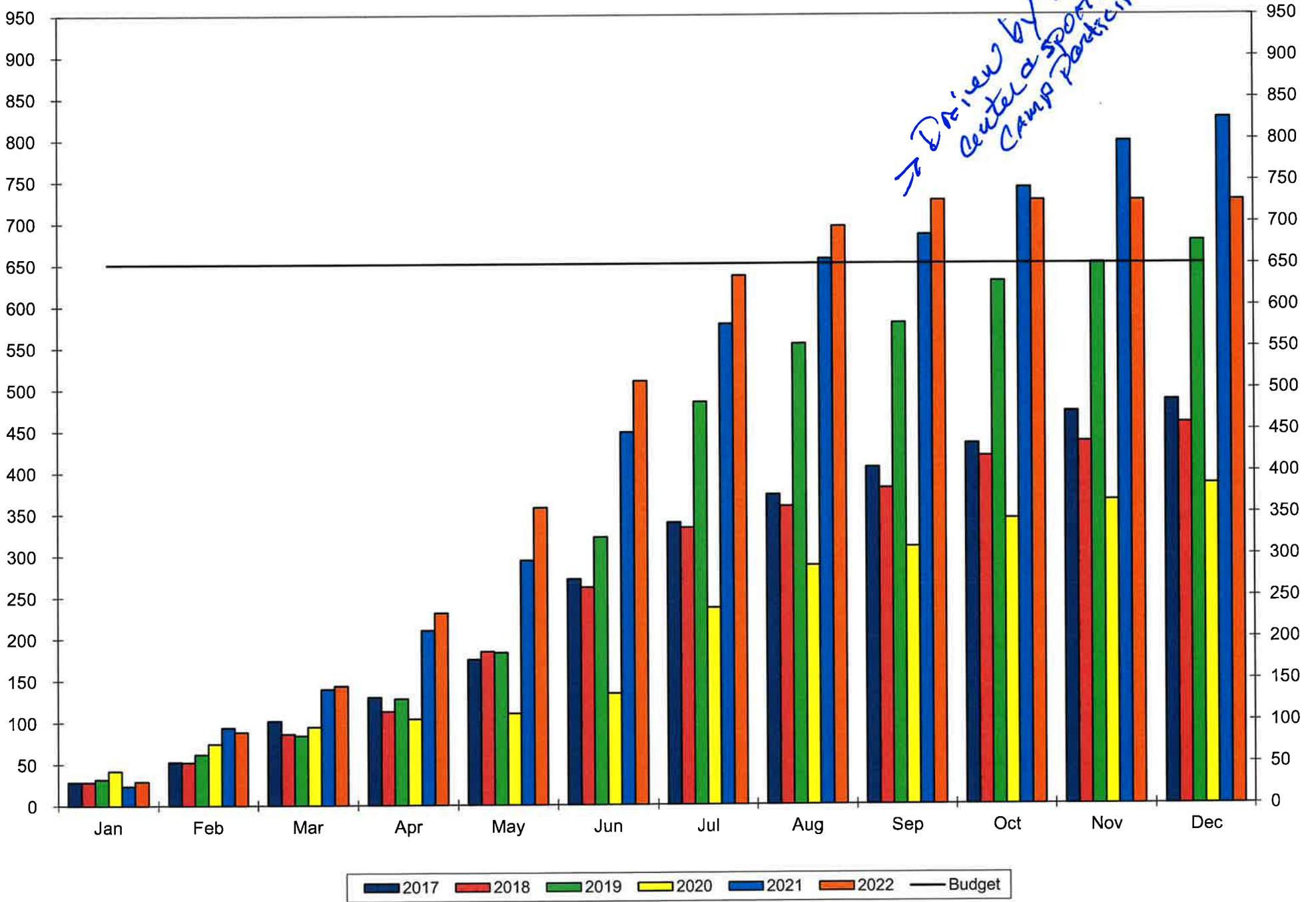
### State Levied Locally Shared



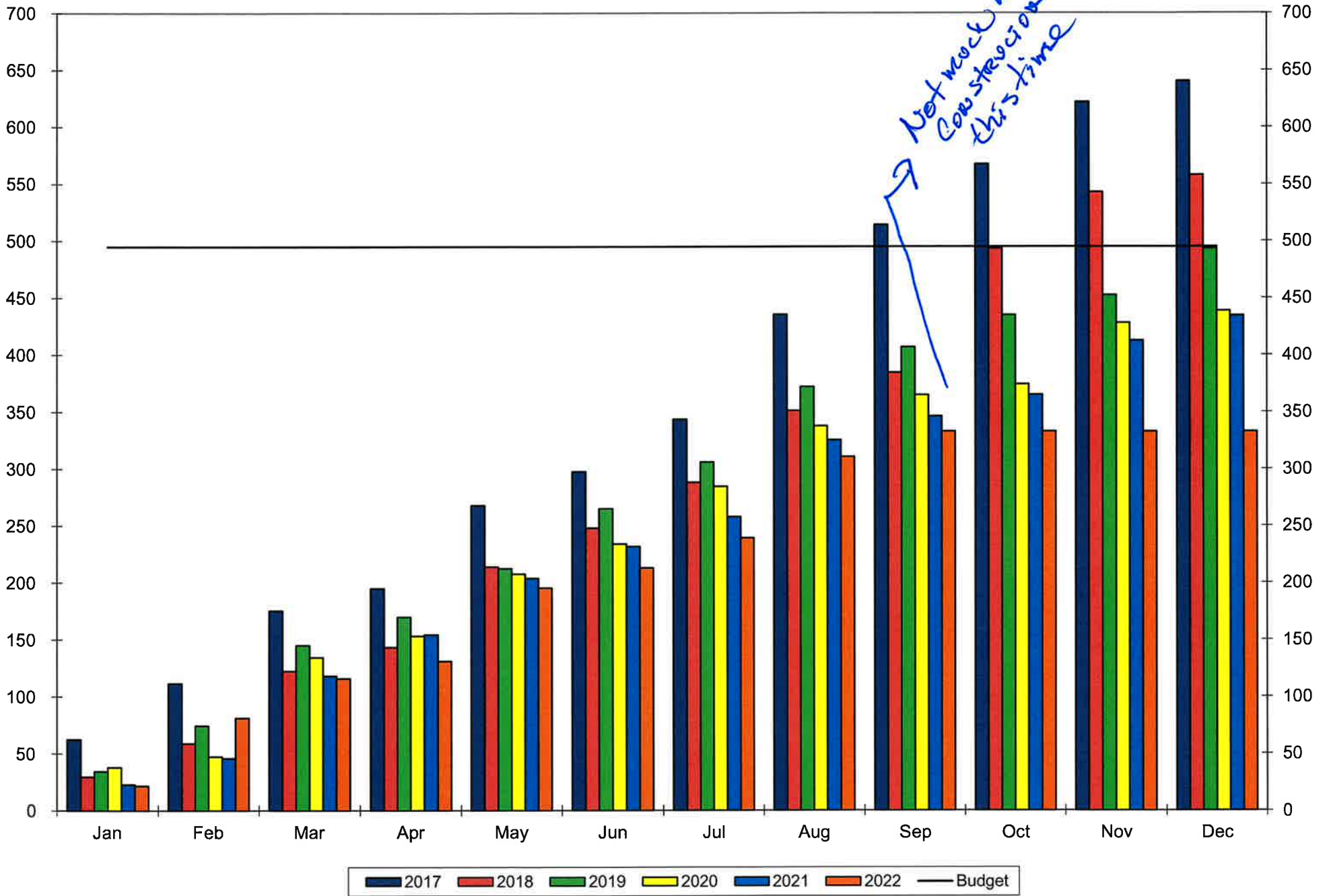
# Intergovernmental Total



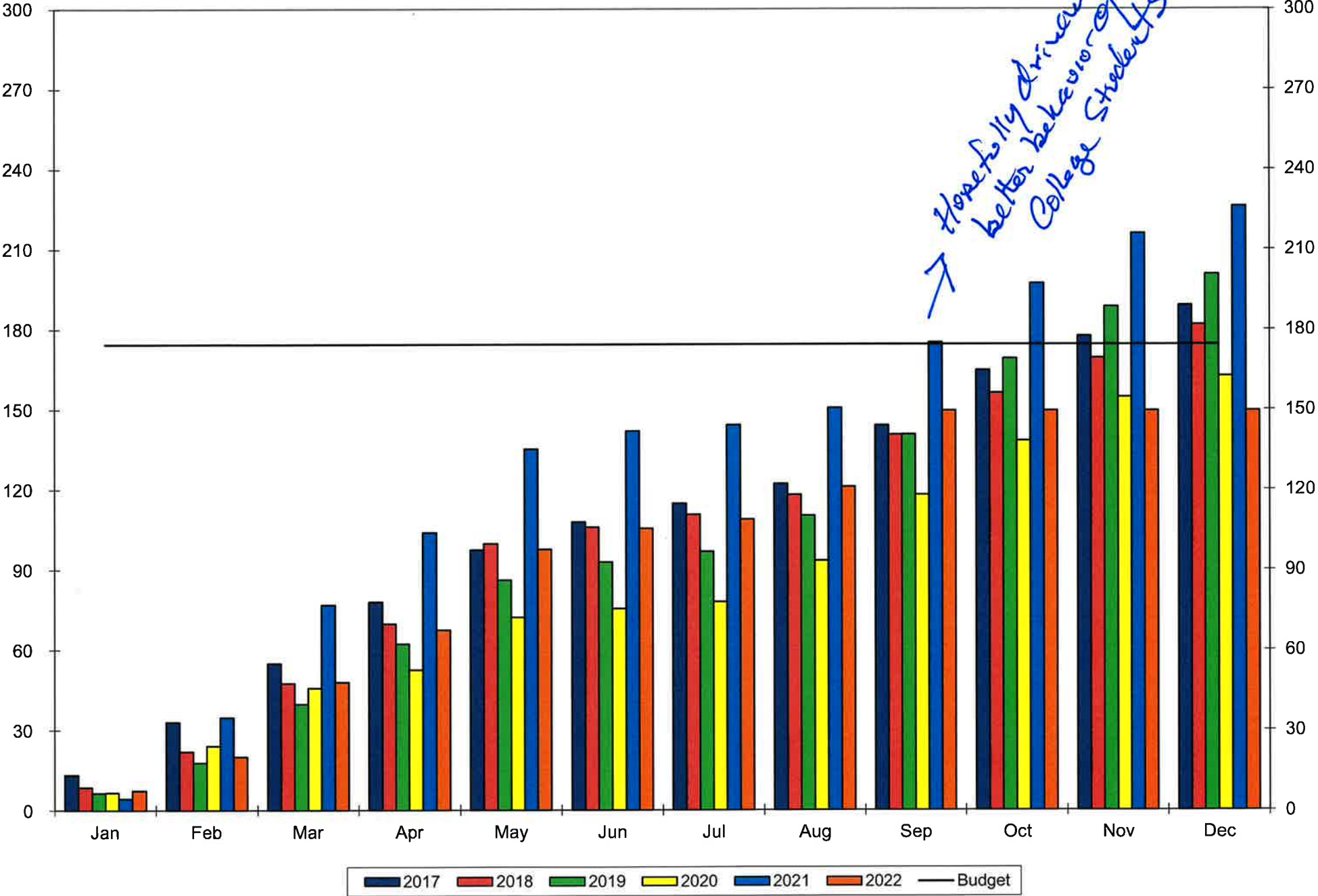
# Charges for Public Services



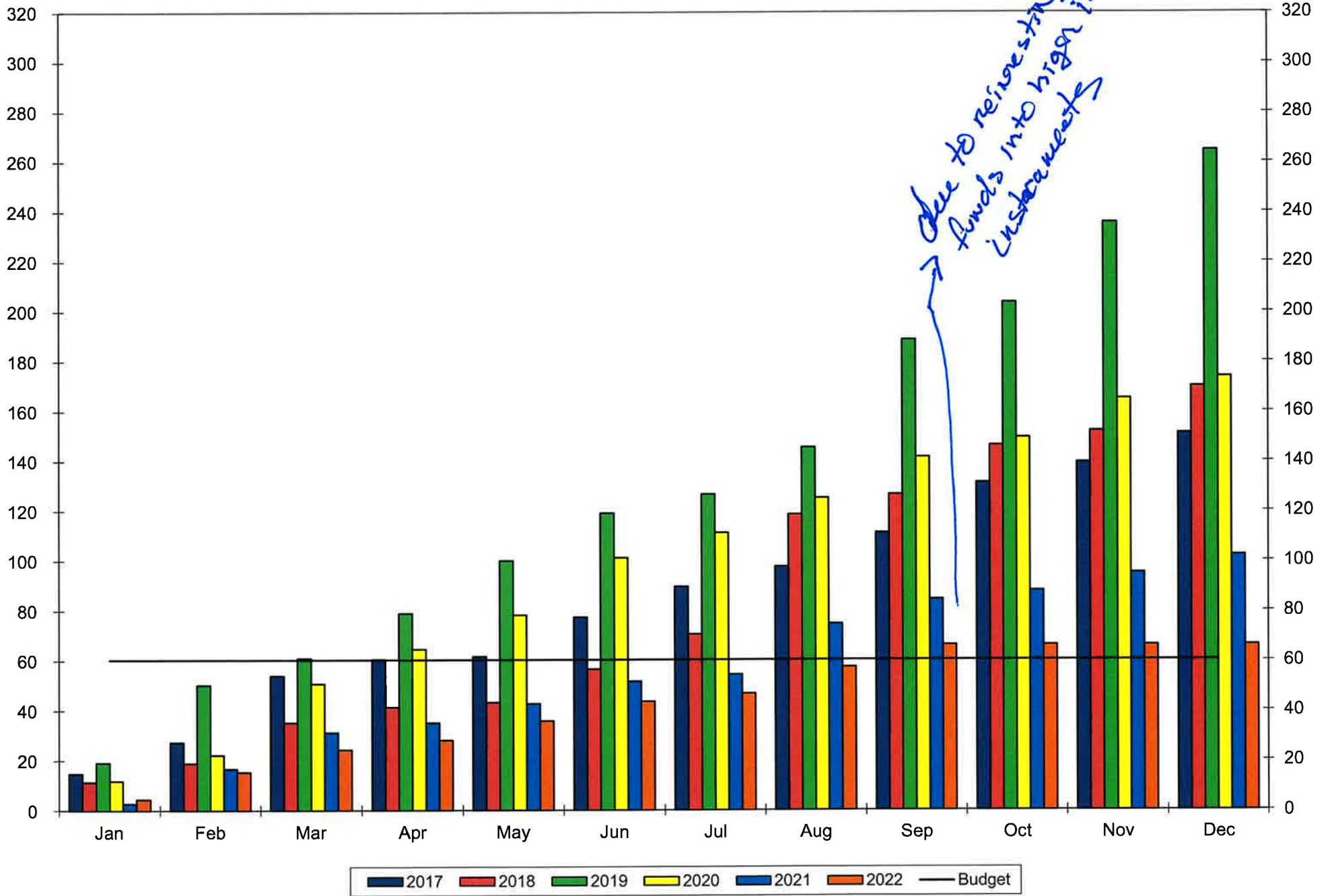
# Permits and Fees



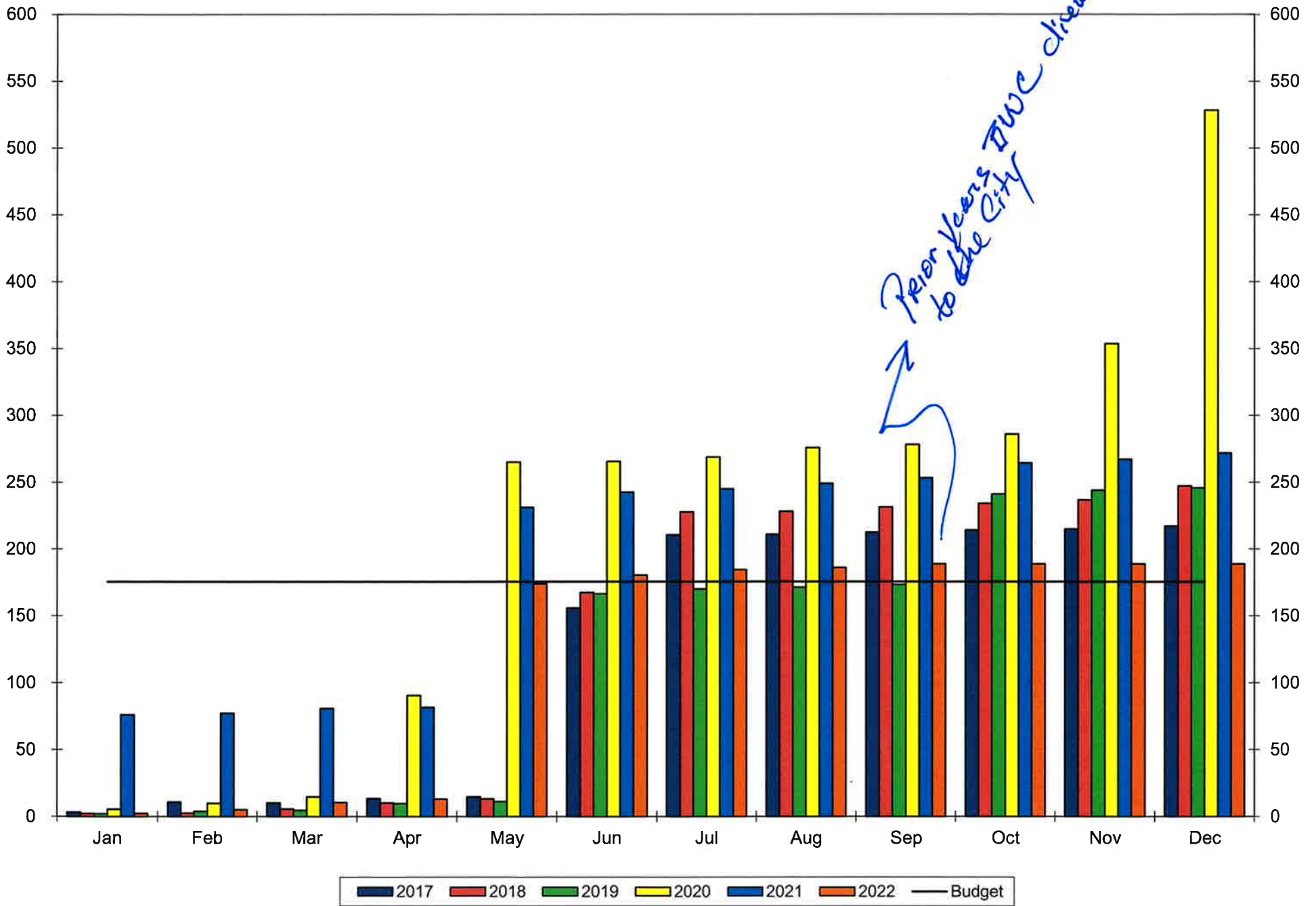
# Fines Cost and Forfeitures



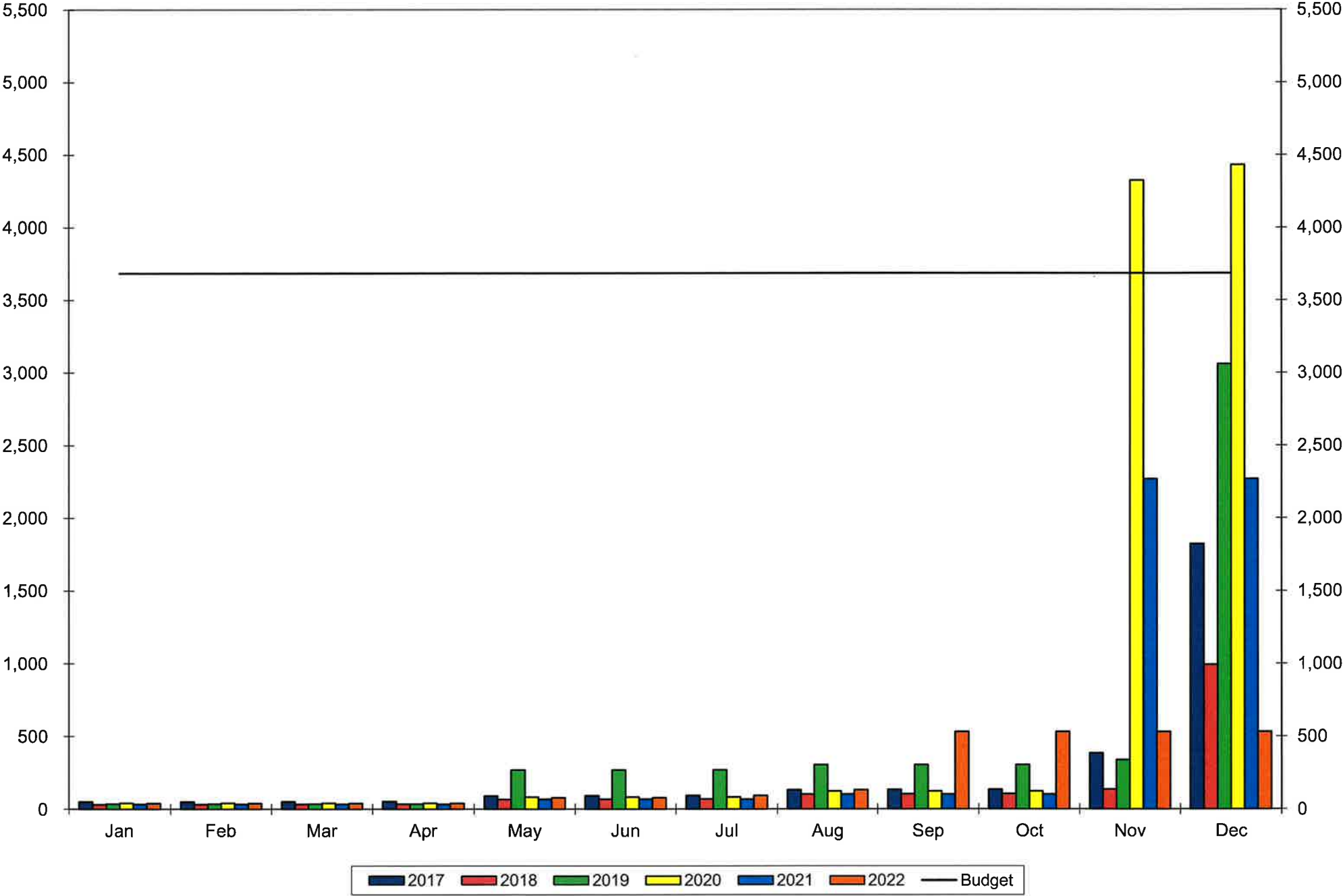
# Investment Income



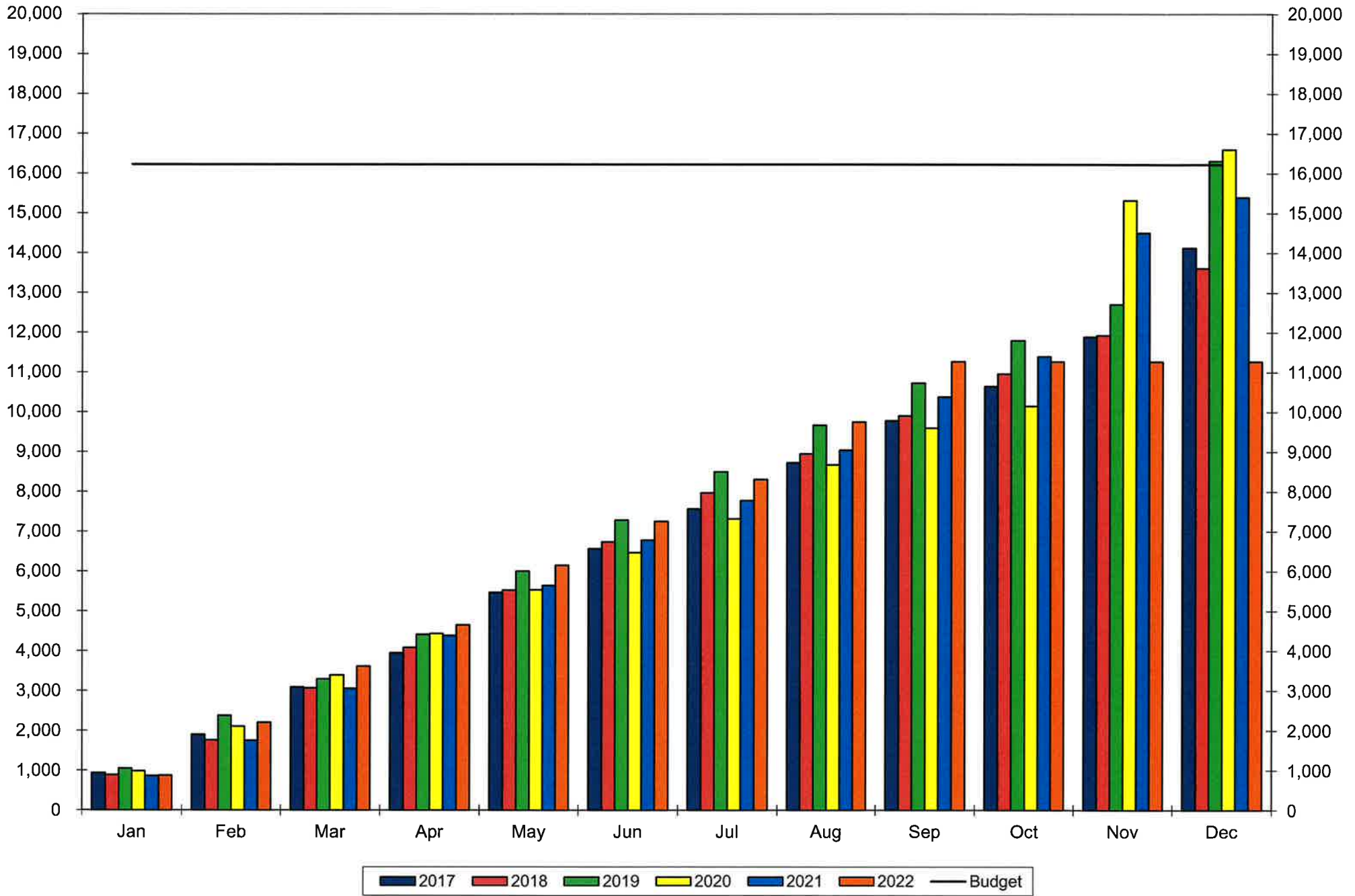
# Miscellaneous



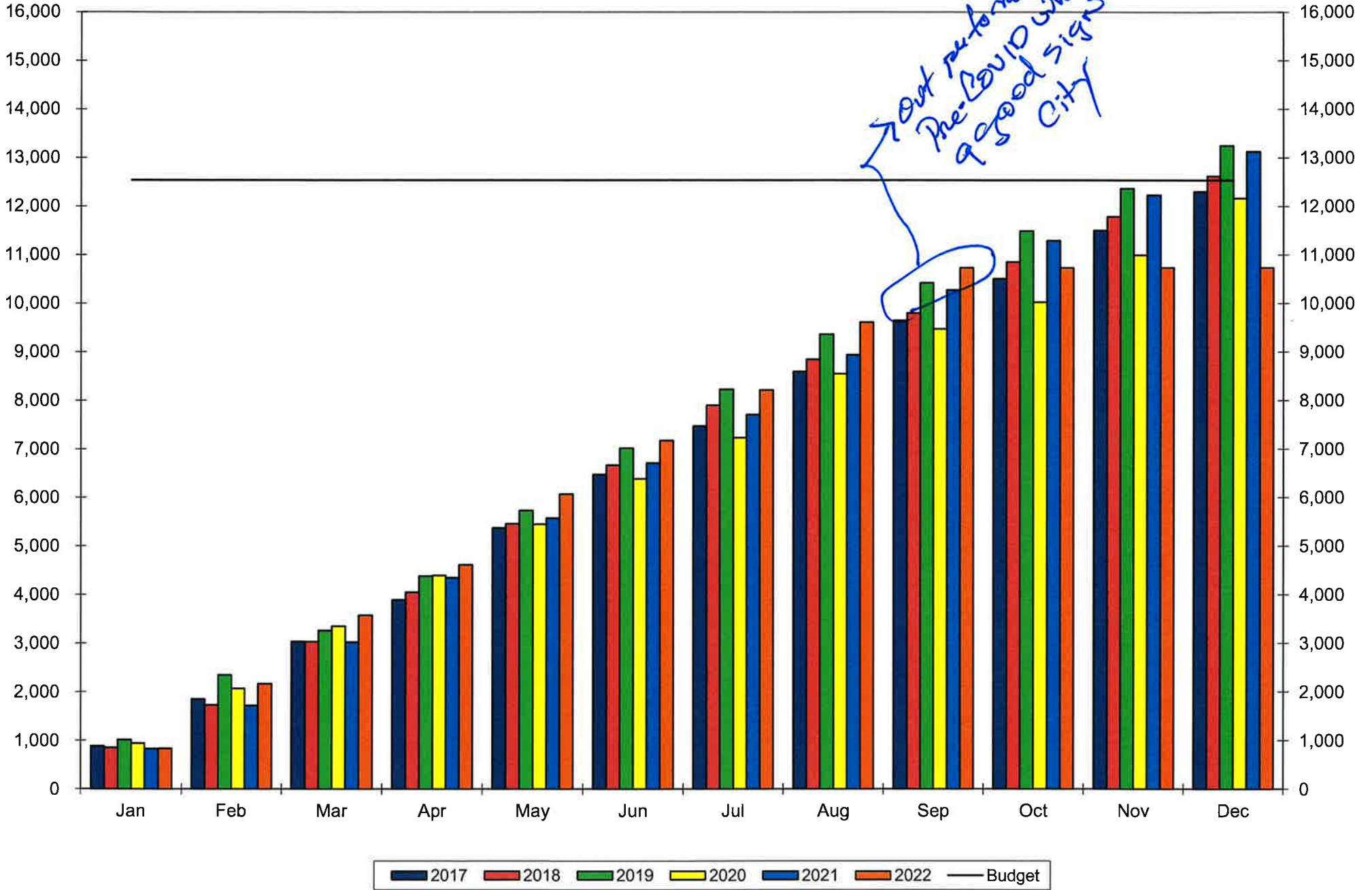
### Transfer-Advance Total



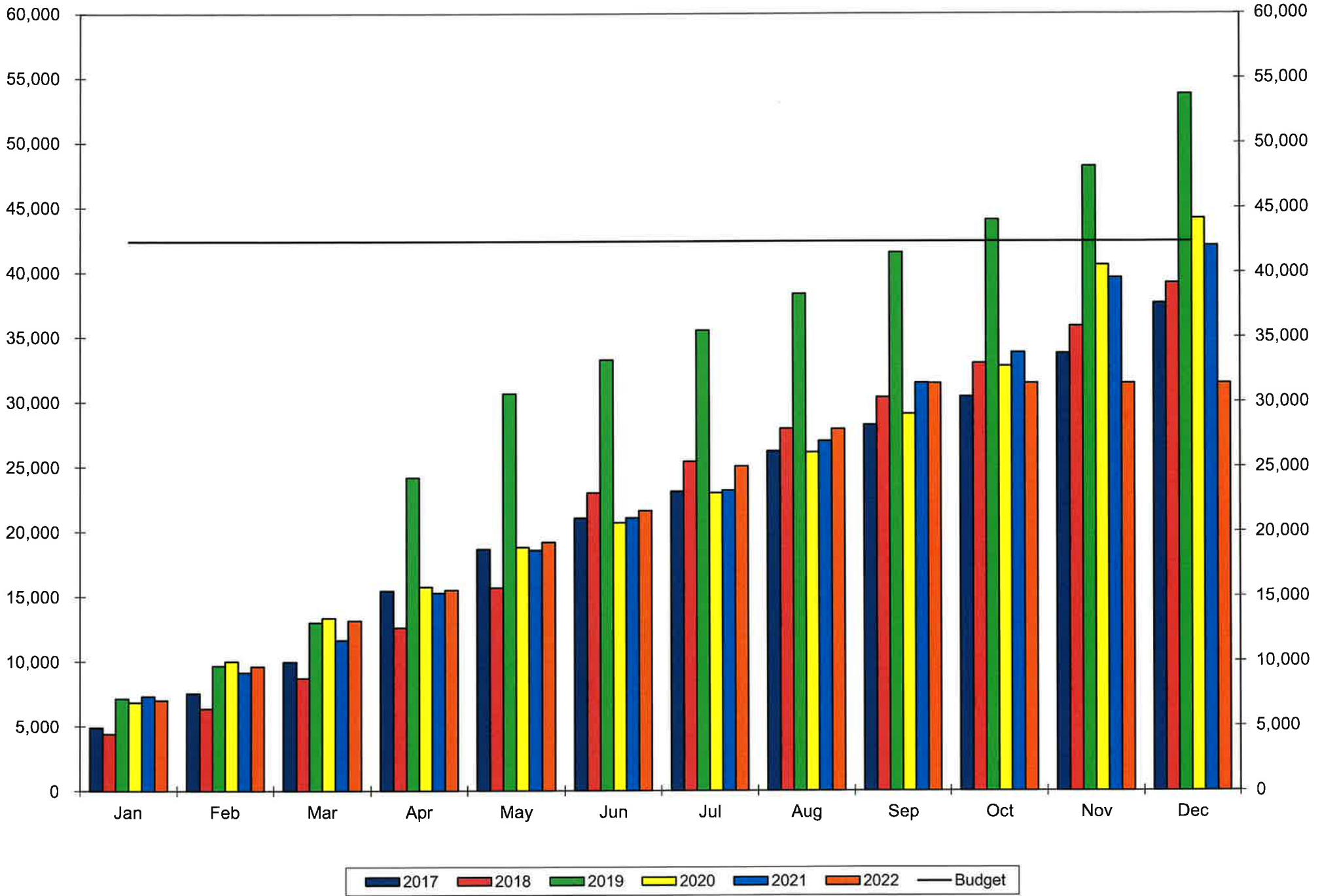
## Total General Fund With Transfers & Advances



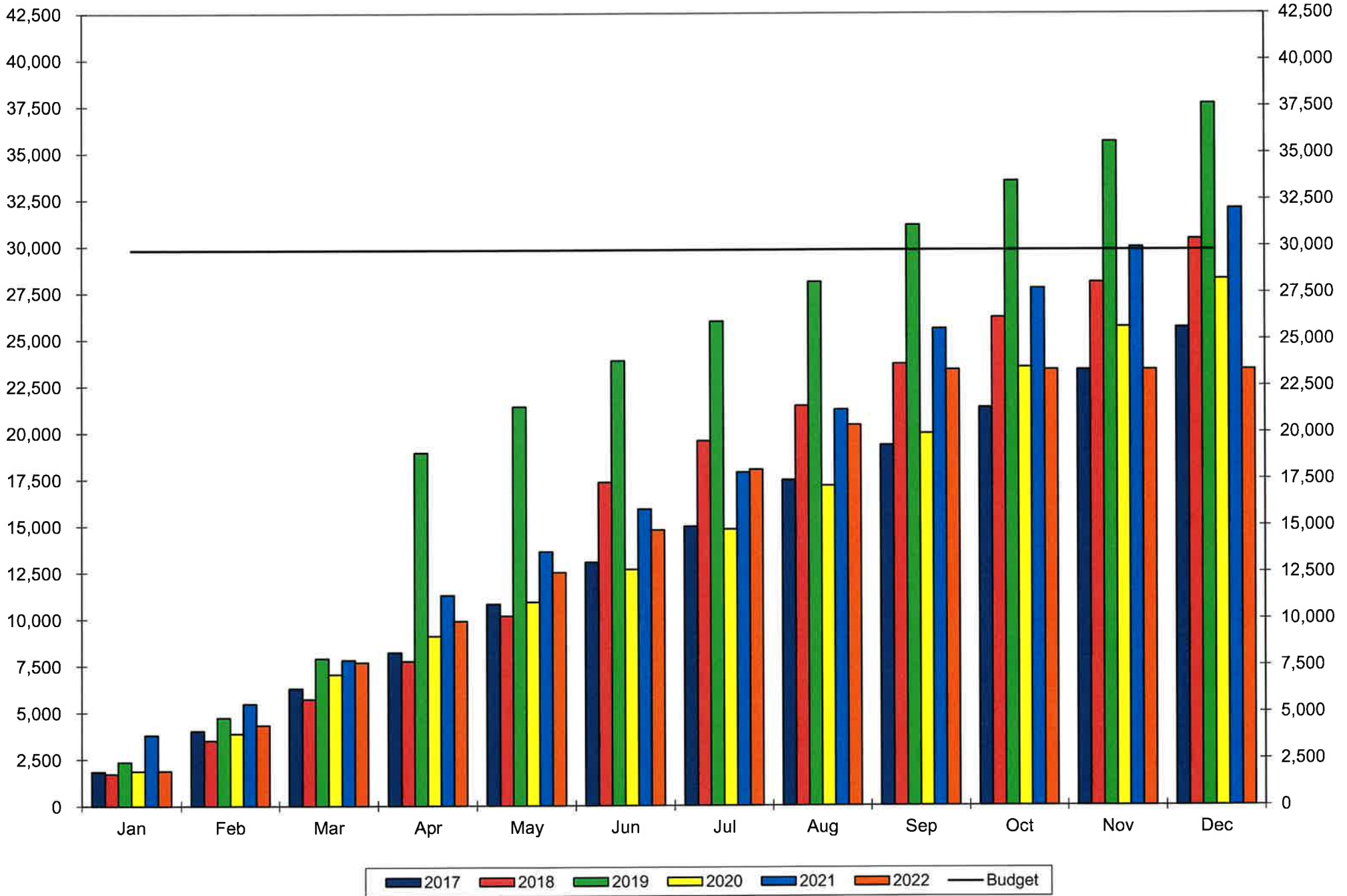
### Total General Fund w/o Transfers & Advances



### Total City-Wide Revenues With Transfers & Advances



## Total City-Wide Revenues W/O Transfers & Advances



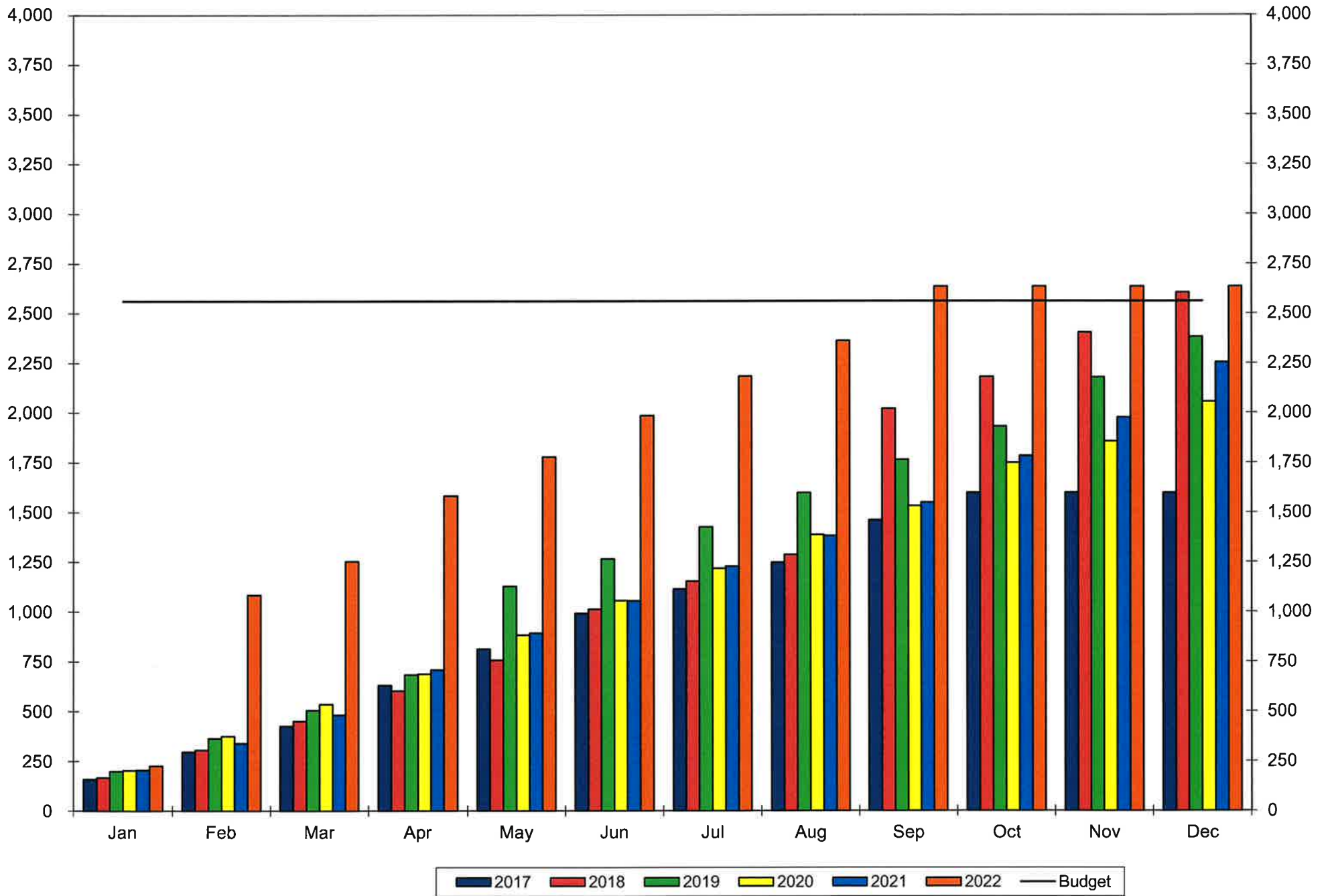
**City of Oxford**  
**Fire-EMS Fund Revenue**  
**Budget to YTD Comparison**

	<u>Budget</u>	%	<u>YTD</u>	%	<u>Balance</u>
		<u>Budget</u>		<u>Collected</u>	
Income Tax Local	1,236,978.00	56.58%	1,016,074.79	82.14%	(220,903.21)
EMCA Reimbursement	0.00	0.00%	0.00	0.00%	0.00
Fire/Life Squad Contracts and Grant	0.00	0.00%	3,960.58	0.00%	3,960.58
Oxford Township Fire/EMS	126,000.00	5.76%	63,000.00	50.00%	(63,000.00)
Milford Township Fire/EMS	24,000.00	1.10%	24,000.00	100.00%	0.00
M.U. Contribution	0.00	0.00%	217,660.00	0.00%	217,660.00
M.U. Reimbursement Labor Athletic Events	57,000.00	2.61%	50,982.50	89.44%	(6,017.50)
M.U. Reimbursement Equipment Athletic Events	20,000.00	0.91%	16,800.00	84.00%	(3,200.00)
Local Government Safety Capital Grant	0.00	0.00%	0.00	0.00%	0.00
US HHS Stimulus	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>
Intergovernmental Total	227,000.00	10.38%	376,403.08	165.82%	149,403.08
Auction Sales	0.00	0.00%	25,000.00	0.00%	25,000.00
Miscellaneous	0.00	0.00%	1,230.00	0.00%	1,230.00
EMS Billing	600,000.00	27.45%	420,332.02	70.06%	(179,667.98)
EMS Billing - Collections	<u>25,000.00</u>	<u>1.14%</u>	<u>25,235.20</u>	<u>100.94%</u>	<u>235.20</u>
Charges for Public Services Total	625,000.00	0.29	445,567.22	71.29%	(179,432.78)
Building Permits	3,000.00	0.14%	5,225.00	174.17%	2,225.00
Civil Offence Citations	25,000.00	1.14%	36,500.00	146.00%	11,500.00
Interest Income	14,135.00	0.65%	10,369.04	73.36%	(3,765.96)
Contributions	0.00	0.00%	1,121.00	0.00%	1,121.00
Grants - Other	0.00	0.00%	810.00	0.00%	810.00
Reimbursements	35,000.00	1.60%	24,108.45	68.88%	(10,891.55)
Transfer from General Fund	20,000.00	0.91%	15,000.00	75.00%	(5,000.00)
Advance from General Fund	0.00	0.00%	0.00	0.00%	0.00
Advance from FEMA	0.00	0.00%	0.00	0.00%	0.00
Transfer from FEMA	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>	<u>0.00%</u>	<u>0.00</u>
Transfers/Advances Total	20,000.00	0.91%	15,000.00	75.00%	(5,000.00)
Fire/EMS Fund Total	2,186,113.00	100.00%	1,957,408.58	89.54%	(228,704.42)
		Check	0.00	Check	0.00

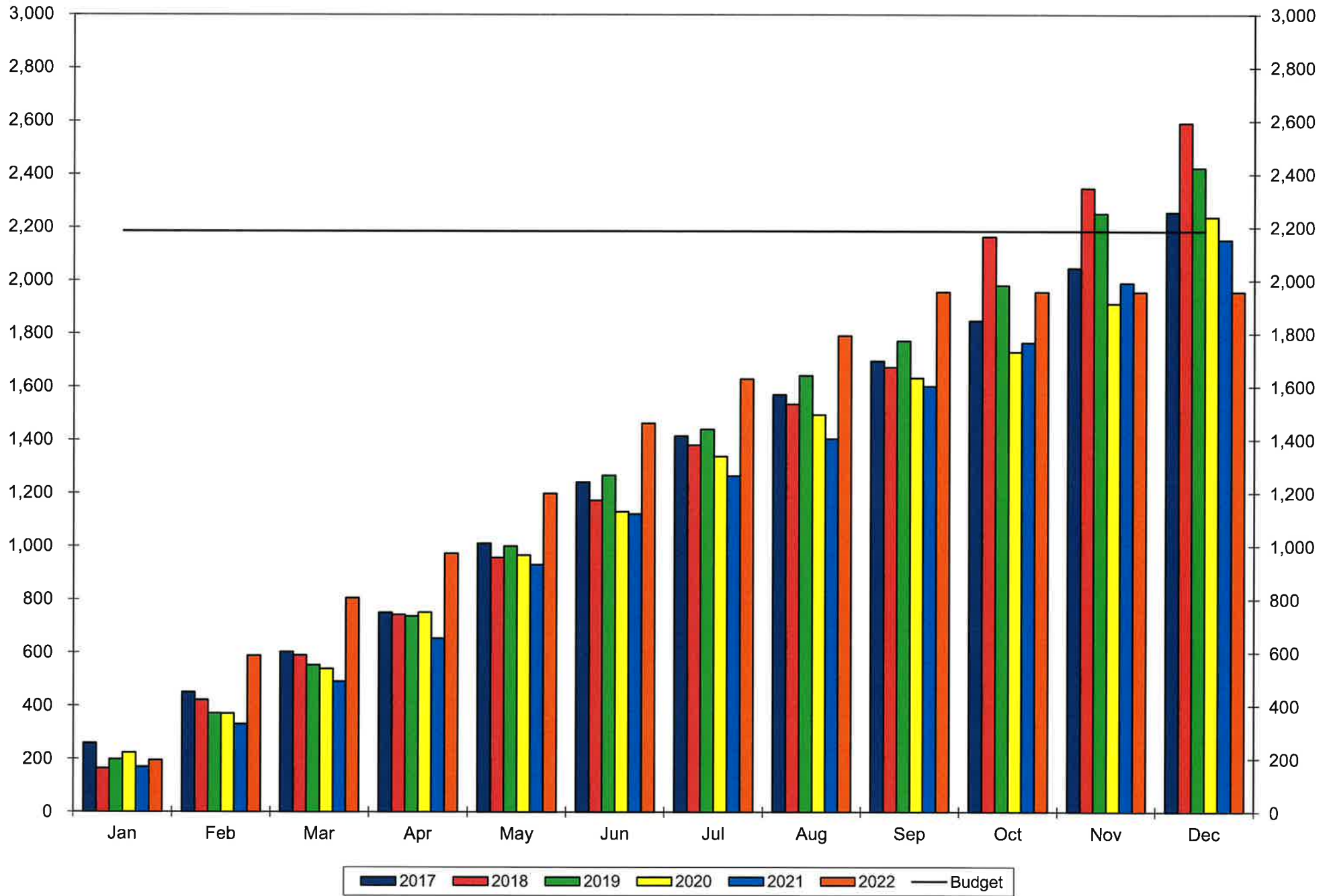
**City of Oxford**  
**Fire-EMS Fund Revenue**  
**Actual YTD Comparison**

	2022 Sep <u>YTD</u>	2021 Sep <u>YTD</u>	<u>Delta</u>
Income Tax Local	1,016,074.79	977,125.25	38,949.54
EMCA Reimbursement	0.00	0.00	0.00
Fire/Life Squad Contracts and Grant	3,960.58	3,984.70	(24.12)
Oxford Township Fire/EMS	63,000.00	63,000.00	0.00
Milford Township Fire/EMS	24,000.00	12,000.00	12,000.00
M.U. Contribution	217,660.00	0.00	217,660.00
M.U. Reimbursement Labor Athletic Events	50,982.50	24,412.50	26,570.00
M.U. Reimbursement Equipment Athletic Events	16,800.00	16,800.00	0.00
Local Government Safety Capital Grant	0.00	0.00	0.00
US HHS Stimulus	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Intergovernmental Total	376,403.08	120,197.20	256,205.88
Auction Sales	25,000.00	141.00	24,859.00
Miscellaneous	1,230.00	105.00	1,125.00
EMS Billing	420,332.02	322,130.88	98,201.14
EMS Billing - Collections	<u>25,235.20</u>	<u>41,632.17</u>	<u>(16,396.97)</u>
Charges for Public Services Total	445,567.22	363,763.05	81,804.17
Building Permits	5,225.00	5,025.00	200.00
Civil Offence Citations	36,500.00	40,150.00	(3,650.00)
Interest Income	10,369.04	20,395.36	(10,026.32)
Contributions	1,121.00	1,700.00	(579.00)
Grants - Other	810.00	0.00	810.00
Reimbursements	24,108.45	57,838.93	(33,730.48)
Transfer from General Fund	15,000.00	15,000.00	0.00
Advance from General Fund	0.00	0.00	0.00
Advance from FEMA	0.00	0.00	0.00
Transfer from FEMA	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Transfers/Advances Total	15,000.00	15,000.00	0.00
Fire/EMS Fund Total	1,957,408.58	1,601,440.79	355,967.79
	<b>Check</b> <b>0.00</b>	<b>0.00</b>	<b>0.00</b>

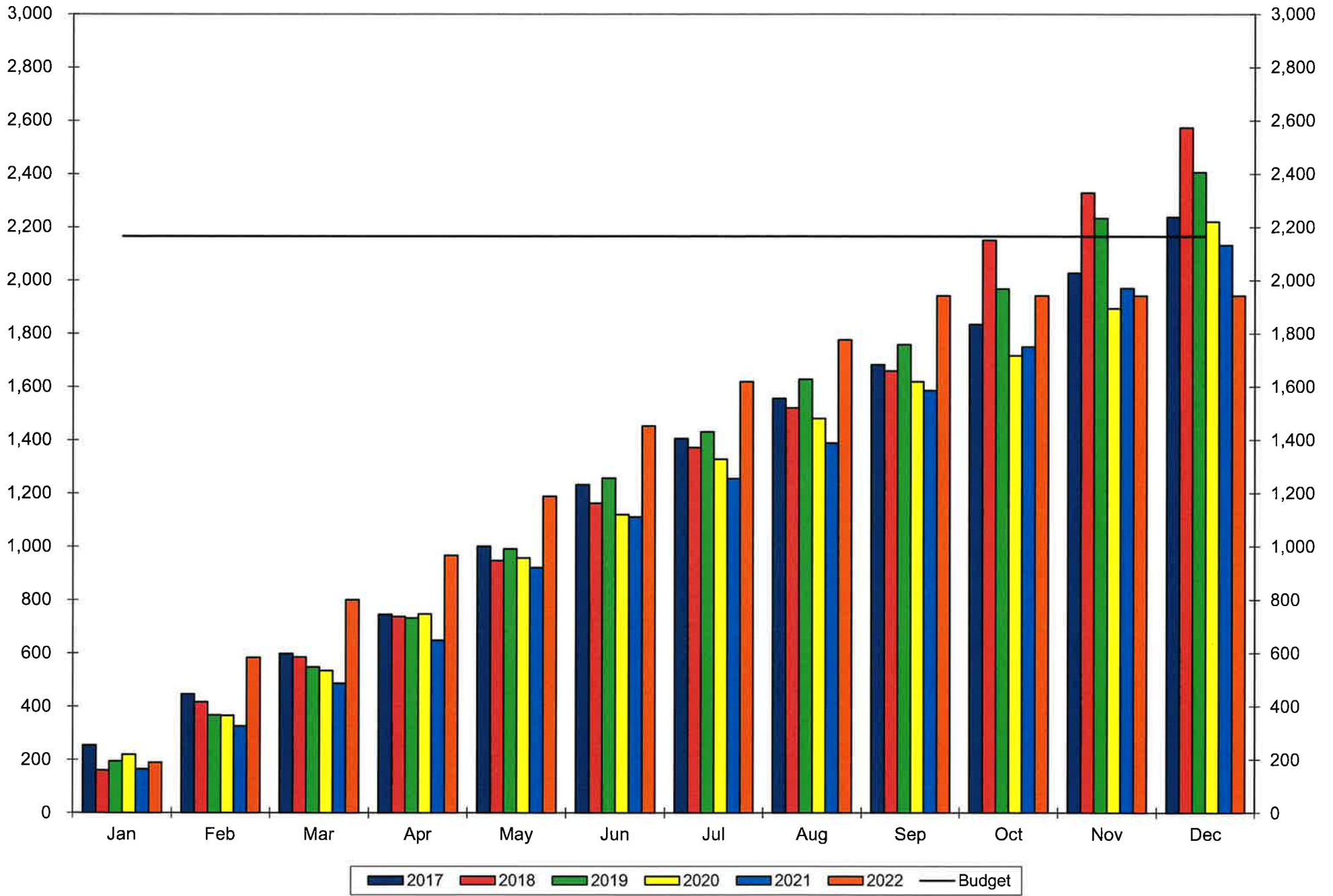
### Fire/EMS - Expenditures w/o Transfers & Advances



### Total Fire/EMS Receipts With Transfers & Advances



### Total Fire/EMS Revenues w/o Transfers & Advances



**VISA / MASTERCARD / DISCOVER / ELECTRONIC CHECK CHARGES PROCESSED**

Comparison of 2021 / 2022 Charges

	Number of Charges				Amount of Charges				Bank Charges/Amt of Charges		
	2021	2022	Percent of Increase		2021	2022	Percent of Increase		2021	2022	Percent of Increase
Jan	2,592	2,779	7.21%	Jan	204,620.99	232,985.65	13.86%	Jan	2.09%	2.29%	9.45%
Feb	3,342	3,063	-8.35%	Feb	236,620.89	236,711.40	0.04%	Feb	2.25%	2.35%	4.71%
March	3,516	3,577	1.73%	March	287,649.62	288,479.68	0.29%	March	2.17%	2.26%	4.19%
April	3,423	3,624	5.87%	April	274,953.16	254,488.12	-7.44%	April	2.19%	2.41%	9.92%
May	3,392	3,934	15.98%	May	314,109.16	316,695.21	0.82%	May	2.17%	2.31%	6.70%
June	2,384	2,848	19.46%	June	230,974.35	270,317.84	17.03%	June	2.36%	2.28%	-3.14%
July	2,017	2,380	18.00%	July	190,344.31	229,895.62	20.78%	July	2.23%	2.51%	12.73%
Aug	2,378	2,946	23.90%	Aug	230,158.65	203,796.61	-11.45%	Aug	2.26%	2.55%	12.76%
Sept	3,577	3,408	-4.72%	Sept	278,202.24	235,228.28	-15.45%	Sept	2.34%	2.34%	-0.25%
Oct	3,846		-100.00%	Oct	307,760.92		-100.00%	Oct	2.24%	0.00%	-100.00%
Nov	3,411		-100.00%	Nov	308,274.85		-100.00%	Nov	2.31%	0.00%	-100.00%
Dec	2,953		-100.00%	Dec	276,620.32		-100.00%	Dec	2.30%	0.00%	-100.00%
<b>Total</b>				<b>Total</b>				<b>Average</b>			
1st Q	9,450	9,419	-0.33%	1st Q	728,891.50	758,176.73	4.02%	1st Q	2.17%	2.30%	6.06%
2nd Q	9,199	10,406	13.12%	2nd Q	820,036.67	841,501.17	2.62%	2nd Q	2.24%	2.33%	4.29%
3rd Q	7,972	8,734	9.56%	3rd Q	698,705.20	668,920.51	-4.26%	3rd Q	2.28%	2.47%	8.29%
4th Q	10,210	-	-100.00%	4th Q	892,656.09	0.00	-100.00%	4th Q	2.28%	0.00%	-100.00%
<b>YTD</b>	<b>26,621</b>	<b>28,559</b>	<b>7.28%</b>	<b>YTD</b>	<b>2,247,633.37</b>	<b>2,268,598.41</b>	<b>0.93%</b>	<b>YTD Avg</b>	<b>2.23%</b>	<b>2.37%</b>	<b>6.23%</b>

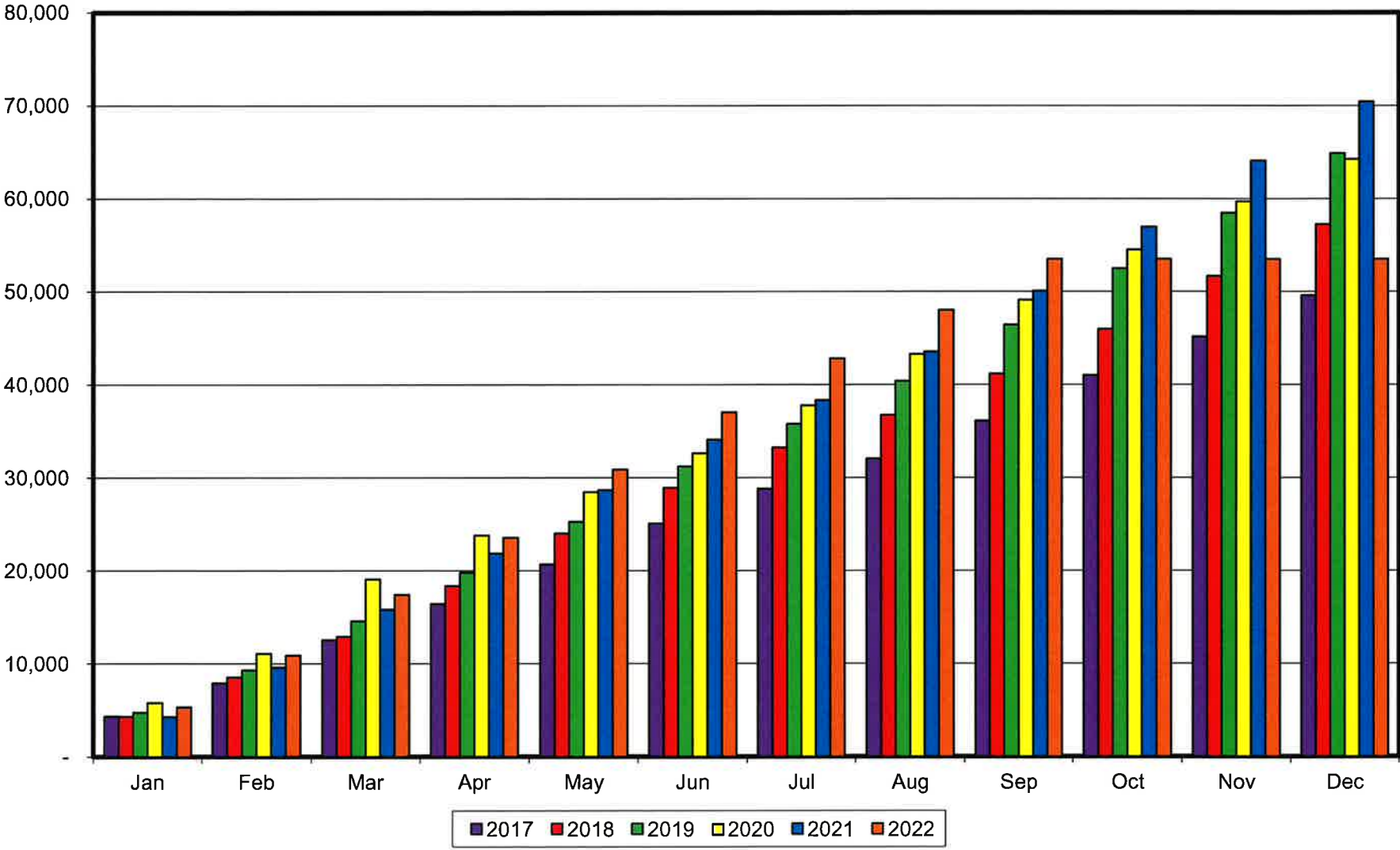
**BANK CHARGES FOR VISA / MASTERCARD / DISCOVER ELECTRONIC CHECK ENTRIES**

	Bank Charges				Cost per Charge				Cost per \$100		
	2021	2022	Percent of Increase		2021	2022	Percent of Increase		2021	2022	Percent of Increase
Jan	4,278.04	5,331.53	24.63%	Jan	1.65	1.92	16.24%	Jan	0.48	0.44	-8.64%
Feb	5,313.81	5,566.16	4.75%	Feb	1.59	1.82	14.29%	Feb	0.45	0.43	-4.50%
March	6,227.64	6,507.10	4.49%	March	1.77	1.82	2.71%	March	0.46	0.44	-4.02%
April	6,016.48	6,121.11	1.74%	April	1.76	1.69	-3.90%	April	0.46	0.42	-9.03%
May	6,813.90	7,330.44	7.58%	May	2.01	1.86	-7.24%	May	0.46	0.43	-6.28%
June	5,446.21	6,173.48	13.35%	June	2.28	2.17	-5.11%	June	0.42	0.44	3.25%
July	4,240.18	5,772.98	36.15%	July	2.10	2.43	15.38%	July	0.45	0.40	-11.29%
Aug	5,211.99	5,203.89	-0.16%	Aug	2.19	1.77	-19.41%	Aug	0.44	0.39	-11.32%
Sept	6,521.10	5,500.07	-15.66%	Sept	1.82	1.61	-11.47%	Sept	0.43	0.43	0.25%
Oct	6,898.12		-100.00%	Oct	1.79	0.00	-100.00%	Oct	0.45	0.00	-100.00%
Nov	7,111.70		-100.00%	Nov	2.08	0.00	-100.00%	Nov	0.43	0.00	-100.00%
Dec	6,353.84		-100.00%	Dec	2.15	0.00	-100.00%	Dec	0.44	0.00	-100.00%
<b>Total</b>				<b>Average</b>				<b>Average</b>			
1st Q	15,819.49	17,404.79	10.02%	1st Q	1.67	1.85	10.84%	1st Q	0.46	0.44	-5.77%
2nd Q	18,276.59	19,625.03	7.38%	2nd Q	2.02	1.91	-5.47%	2nd Q	0.45	0.43	-4.20%
3rd Q	15,973.27	16,476.94	3.15%	3rd Q	2.04	1.94	-5.09%	3rd Q	0.44	0.41	-7.56%
4th Q	20,363.66	0.00	-100.00%	4th Q	2.01	0.00	-100.00%	4th Q	0.44	0.00	-100.00%
<b>YTD</b>	<b>50,069.35</b>	<b>53,506.76</b>	<b>6.87%</b>	<b>YTD Avg</b>	<b>1.91</b>	<b>1.90</b>	<b>-0.58%</b>	<b>YTD Avg</b>	<b>0.45</b>	<b>0.42</b>	<b>-5.83%</b>

- Check

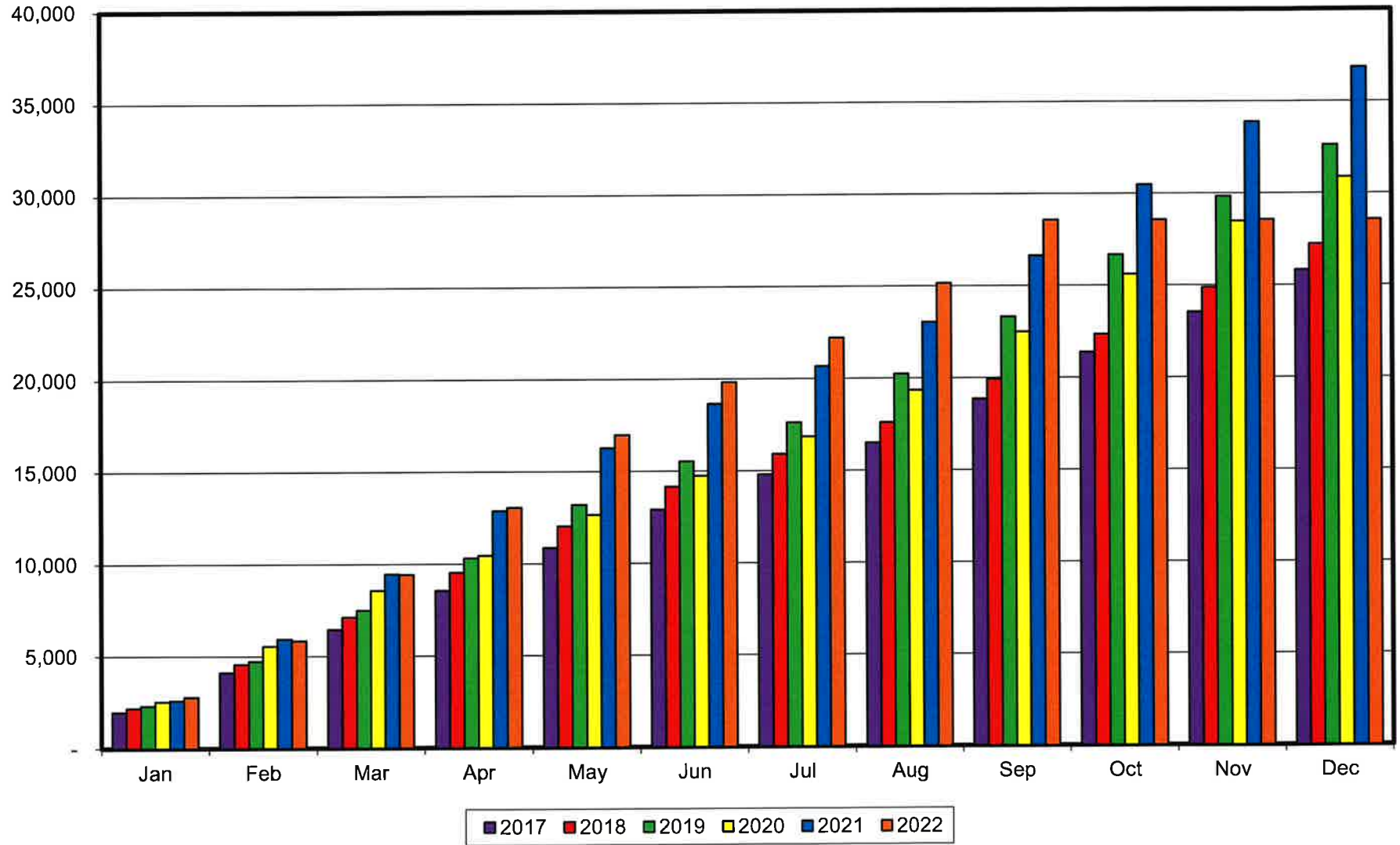
\*\*\* Based on 3rd quarter YTD

### Credit Card Bank Charges

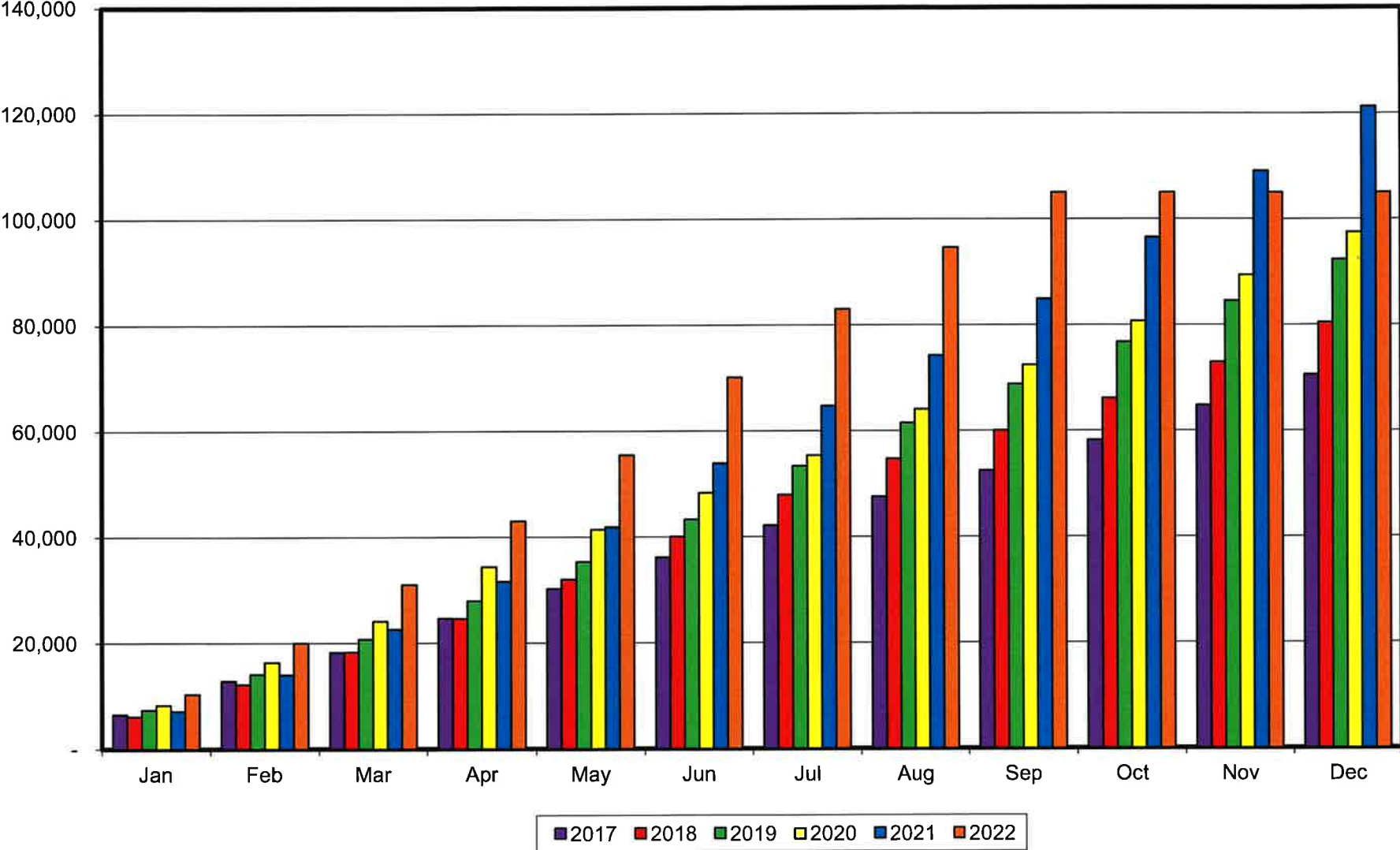




### Number of Credit Card Charges



### Total Bank Charges



	Merchant	LCNB Bank	First Financial Bank	US Bank Investments
110.110.52329	1,710.63	-	-	-
	680.85	-	-	-
	2,489.72	-	-	-
	3,173.83	-	-	-
	3,674.54	-	-	-
	4,118.90	-	-	-
	2,757.08	-	-	-
	2,956.49	-	-	-
	3,013.48	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	<u>24,575.52</u>	<u>-</u>	<u>-</u>	<u>-</u>
			Total	<u>24,575.52</u>
110.420.52329	-	-	418.42	754.71
	-	-	437.22	750.56
	-	-	490.42	747.52
	27.48	-	454.56	740.24
	22.00	-	406.95	736.10
	47.11	-	410.26	738.21
	52.65	-	457.61	734.90
	51.95	-	169.83	736.58
	53.12	-	-	733.42
	-	-	-	-
	-	-	-	-
	-	-	-	-
	<u>254.31</u>	<u>-</u>	<u>3,245.27</u>	<u>6,672.24</u>
			Total	<u>10,171.82</u>
110.620.52329	77.05	-	-	-
	348.82	-	-	-
	722.75	-	-	-
	477.37	-	-	-
	988.16	-	-	-
	2,298.68	-	-	-
	2,275.25	-	-	-
	2,103.34	-	-	-
	752.36	-	-	-
	-	-	-	-



2,201.77	-	271.21	490.57
2,384.07	-	273.42	491.98
2,208.04	-	304.98	489.77
1,892.01	-	113.18	490.89
1,922.10	-	201.60	488.78
-	-	-	-
-	-	-	-
-	-	-	-

<u>19,729.29</u>	<u>-</u>	<u>2,364.41</u>	<u>4,446.68</u>
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		Total	<u>26,540.38</u>
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341.854.52329	1,111.04	-	46.65	84.13
	940.42	-	48.74	83.67
	942.22	-	54.67	83.34
	1,060.19	-	50.67	82.52
	978.58	-	45.37	82.06
	1,059.59	-	45.73	82.29
	981.34	-	51.01	81.92
	840.87	-	18.93	82.12
	854.25	-	89.59	81.76
	-	-	-	-
	-	-	-	-
	-	-	-	-

<u>8,768.50</u>	<u>-</u>	<u>451.36</u>	<u>743.81</u>
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		Total	<u>9,963.67</u>
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353.856.52329	-	-	-	88.70
	-	-	-	88.06
	-	-	-	87.71
	-	-	-	86.70
	-	-	-	86.33
	-	-	-	86.66
	-	-	-	86.22
	-	-	-	86.44
	-	-	-	85.88
	-	-	-	-
	-	-	-	-
	-	-	-	-

<u>-</u>	<u>-</u>	<u>-</u>	<u>782.70</u>
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			Total	<u>782.70</u>
418.152.52329	223.86	-	-	-
	1,163.51	-	-	-
	186.25	-	-	-
	193.26	-	-	-
	169.09	-	-	-
	172.22	-	-	-
	92.47	-	-	-
	129.46	-	-	-
	94.38	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	<u>2,424.50</u>	<u>-</u>	<u>-</u>	<u>-</u>
			Total	<u>2,424.50</u>
Totals:	81,140.92	900.00	7,569.51	15,424.44
			<b>Grand Total:</b>	<b><u>105,034.87</u></b>

good news

still need work

September RITA Distribution YTD Total

Year	Withholdings				Individual				Net Profit				Tax	Total PI	Ref/Adj	Rounding	
	Tax	PI	Ref/Adj	Total	Tax	PI	Ref/Adj	Total	Tax	PI	Ref/Adj	Total					
2022	6,757,500.69	27,389.34	(74,590.06)	6,710,299.97	678,873.74	89,308.41	(51,279.35)	716,902.80	416,163.30	5,831.60	(26,533.35)	395,461.55	7,852,537.73	122,529.35	(152,402.76)		7,975,067.08 Collections (152,402.76) Refunds (234,679.92) Retainer (1,992.80) Adj. 7,585,991.60
2021	6,195,822.33	16,383.28	(27,505.00)	6,184,700.61	630,623.20	43,669.65	(56,605.00)	617,687.85	426,512.99	8,004.12	(76,994.72)	357,522.39	7,252,958.52	68,057.05	(161,104.72)		7,321,015.57 Collections (161,104.72) Refunds (214,797.34) Retainer (2,402.81) Adj. 6,942,710.70
2020	6,345,503.16	32,725.23	(27,567.11)	6,350,661.28	558,054.38	36,545.90	(21,694.86)	572,905.42	417,245.19	15,041.45	(20,478.60)	411,808.04	7,320,802.73	84,312.58	(69,740.57)		7,405,115.31 Collections (69,740.57) Refunds (220,061.24) Retainer (1,958.00) Adj. 7,113,355.50
2019	6,594,654.74	18,388.29	(34,871.07)	6,578,171.96	671,855.28	136,084.59	(52,251.21)	755,688.66	529,486.40	17,457.03	(20,845.97)	526,097.46	7,795,996.42	171,929.91	(107,968.25)		7,967,926.33 Collections (107,968.25) Refunds (235,798.76) Retainer (13,266.43) Adj. 7,610,892.89
2018	6,369,158.94	18,846.88	(36,927.34)	6,351,078.48	579,949.91	38,825.46	(66,978.43)	551,796.94	736,555.64	4,561.94	(18,643.05)	722,474.53	7,685,664.49	62,234.28	(122,548.82)		7,747,898.77 Collections (122,548.82) Refunds (228,760.50) Retainer (1,368.16) Adj. 7,395,221.29
2017	6,215,292.08	17,964.91	(29,186.87)	6,204,070.12	611,207.16	35,734.29	(57,331.93)	589,609.52	705,352.80	15,879.68	(20,905.19)	700,327.29	7,531,852.04	69,578.88	(107,423.99)		7,601,430.92 Collections (107,423.99) Refunds (224,820.20) Retainer (2,335.21) Adj. 7,266,851.52
2016	6,023,270.79	8,835.45	(36,210.11)	5,995,896.13	624,740.09	37,527.36	(47,506.74)	614,760.71	572,639.27	5,408.94	(9,219.25)	568,828.96	7,220,650.15	51,771.75	(92,936.10)		7,272,421.90 Collections (92,936.10) Refunds (215,384.57) Retainer (1,575.71) Adj. 6,962,525.52 Net

7,019,755.24 Check ✓  
 6,431,382.28 Check ✓  
 7,822,664.32 Check ✓  
 7,159,910.85 Check ✓

Current	6,710,299.97	716,902.80	395,461.55	7,822,664.32	Collections & Refunds	(236,672.72)	Retainer & Adj.
Prior	6,184,700.61	617,687.85	357,522.39	7,159,910.85	Collections & Refunds	(217,200.15)	Retainer & Adj.
Delta	525,599.36	99,214.95	37,939.16	662,753.47		(19,472.57)	643,280.90
	8.50%	16.06%	10.61%	9.26%	Percentage Increase/(Decrease) from Previous Yr.		

**September RITA Distribution YTD Fire/EMS Fund**

Year	Withholdings				Individual				Net Profit				Tax	Total PI	Ref/Adj	Rounding	
	Tax	PI	Ref/Adj	Total	Tax	PI	Ref/Adj	Total	Tax	PI	Ref/Adj	Total					
2022	841,281.19	3,399.39	(9,317.05)	835,363.53	95,347.02	12,109.63	(7,415.76)	100,040.89	51,282.82	707.03	(3,261.11)	48,728.74	987,911.03	16,216.05	(19,993.92)		1,004,127.08 Collections (19,993.92) Refunds (29,523.99) Retainer (251.62) Adj. 954,357.55
2021	772,413.34	2,039.59	(3,429.03)	771,023.90	93,888.49	6,610.81	(9,076.22)	91,423.08	51,858.00	962.09	(9,120.49)	43,699.60	918,159.83	9,612.49	(21,625.74)		927,772.32 Collections (21,625.74) Refunds (27,184.41) Retainer (311.07) Adj. 878,651.10
2020	789,119.01	4,045.64	(3,421.00)	789,743.65	75,923.18	4,840.00	(3,011.65)	77,751.53	50,427.49	1,599.33	(2,440.17)	49,586.65	915,469.68	10,484.97	(8,872.82)		925,954.65 Collections (8,872.82) Refunds (27,512.45) Retainer (244.23) Adj. 889,325.15
2019	822,019.34	2,289.27	(4,349.92)	819,958.69	83,485.49	14,430.67	(6,823.13)	91,093.03	64,100.54	1,765.86	(2,321.14)	63,545.26	969,605.37	18,485.80	(13,494.19)		988,091.17 Collections (13,494.19) Refunds (29,237.91) Retainer (1,648.04) Adj. 943,711.03
2018	793,831.95	2,343.05	(4,603.62)	791,571.38	76,768.21	5,070.34	(8,902.69)	72,935.86	90,889.60	550.17	(2,282.27)	89,157.50	961,489.76	7,963.56	(15,788.58)		969,453.32 Collections (15,788.58) Refunds (28,609.93) Retainer (172.47) Adj. 924,882.34
2017	774,652.90	2,233.42	(3,633.23)	773,253.09	86,230.66	4,783.66	(8,433.45)	82,580.87	86,232.25	1,783.84	(2,462.18)	85,553.91	947,115.81	8,800.92	(14,528.86)		955,916.73 Collections (14,528.86) Refunds (28,241.65) Retainer (293.12) Adj. 912,853.10
2016	751,778.08	1,101.54	(4,521.18)	748,358.44	89,946.23	5,092.20	(6,860.69)	88,177.74	70,785.54	654.85	(1,113.76)	70,326.63	912,509.85	6,848.59	(12,495.63)		919,358.44 Collections (12,495.63) Refunds (27,205.89) Retainer (197.96) Adj. 879,458.96 Net

Current	835,363.53	100,040.89	48,728.74	984,133.16	Collections & Refunds	(29,775.61)	Retainer & Adj.
Prior	<u>771,023.90</u>	<u>91,423.08</u>	<u>43,699.60</u>	<u>906,146.58</u>	Collections & Refunds	<u>(27,495.48)</u>	Retainer & Adj.
Delta	64,339.63	8,617.81	5,029.14	77,986.58		(2,280.13)	75,706.45
	<b>8.34%</b>	<b>9.43%</b>	<b>11.51%</b>	<b>8.61%</b>	<b>Percentage Increase/(Decrease) from Previous Yr.</b>		

**September RITA Distribution YTD General Fund**

Year	Withholdings				Individual				Net Profit				Tax	Total PI	Ref/Adj	Rounding	
	Tax	PI	Ref/Adj	Total	Tax	PI	Ref/Adj	Total	Tax	PI	Ref/Adj	Total					
2022	5,916,219.50	23,989.95	(65,273.01)	5,874,936.44	583,526.72	77,198.78	(43,863.59)	616,861.91	364,880.48	5,124.57	(23,272.24)	346,732.81	6,864,626.70	106,313.30	(132,408.84)		6,970,940.00 Collections (132,408.84) Refunds (205,155.93) Retainer (1,741.18) Adj. 6,631,634.05
2021	5,423,408.99	14,343.69	(24,075.97)	5,413,676.71	536,734.71	37,058.84	(47,528.78)	526,264.77	374,654.99	7,042.03	(67,874.23)	313,822.79	6,334,798.69	58,444.56	(139,478.98)		6,393,243.25 Collections (139,478.98) Refunds (187,612.93) Retainer (2,091.74) Adj. 6,064,059.60
2020	5,556,384.15	28,679.59	(24,146.11)	5,560,917.63	482,131.20	31,705.90	(18,683.21)	495,153.89	366,817.70	13,442.12	(18,038.43)	362,221.39	6,405,333.05	73,827.61	(60,867.75)		6,479,160.66 Collections (60,867.75) Refunds (192,548.79) Retainer (1,713.77) Adj. 6,224,030.35
2019	5,772,635.40	16,099.02	(30,521.15)	5,758,213.27	588,369.79	121,653.92	(45,428.08)	664,595.63	465,385.86	15,691.17	(18,524.83)	462,552.20	6,826,391.05	153,444.11	(94,474.06)		6,979,835.16 Collections (94,474.06) Refunds (206,560.85) Retainer (11,618.39) Adj. 6,667,181.86
2018	5,575,326.99	16,503.83	(32,323.72)	5,559,507.10	503,181.70	33,755.12	(58,075.74)	478,861.08	645,666.04	4,011.77	(16,360.78)	633,317.03	6,724,174.73	54,270.72	(106,760.24)		6,778,445.45 Collections (106,760.24) Refunds (200,150.57) Retainer (1,195.69) Adj. 6,470,338.95
2017	5,440,639.18	15,731.49	(25,553.64)	5,430,817.03	524,976.50	30,950.63	(48,898.48)	507,028.65	619,120.55	14,095.84	(18,443.01)	614,773.38	6,584,736.23	60,777.96	(92,895.13)		6,645,514.19 Collections (92,895.13) Refunds (196,578.55) Retainer (2,042.09) Adj. 6,353,998.42
2016	5,271,492.71	7,733.91	(31,688.93)	5,247,537.69	534,793.86	32,435.16	(40,646.05)	526,582.97	501,853.73	4,754.09	(8,105.49)	498,502.33	6,308,140.30	44,923.16	(80,440.47)		6,353,063.46 Collections (80,440.47) Refunds (188,178.68) Retainer (1,377.75) Adj. 6,083,066.56 Net

Current	5,874,936.44	616,861.91	346,732.81	6,838,531.16	Collections & Refunds	(206,897.11)	Retainer & Adj.
Prior	<u>5,413,676.71</u>	<u>526,264.77</u>	<u>313,822.79</u>	<u>6,253,764.27</u>	Collections & Refunds	<u>(189,704.67)</u>	Retainer & Adj.
Delta	461,259.73	90,597.14	32,910.02	584,766.89		(17,192.44)	567,574.45
	<b>8.52%</b>	<b>17.22%</b>	<b>10.49%</b>	<b>9.35%</b>	<b>Percentage Increase/(Decrease) from Previous Yr.</b>		