



Finance Department
Joseph G. Newlin
Finance Director
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INTEROFFICE MEMORANDUM

DATE: January 11, 2023
TO: City Council
FROM: Joe Newlin
RE: Fourth Quarter Financial Reports
Cc: Doug Elliott, Heidi Hill, Stephanie Gray, Department Heads

Through the fourth quarter of this year no unusual or unexpected expenses have occurred in the General Fund besides the increase in appropriations for **\$2,820** for an Operating System Upgrade; and an increase in appropriations of **\$600,000.00** for a Transfer to Capital Equipment Fund; and **\$1,000,000.00** for a Transfer to Capital Improvement Fund. These transfers were done in order to fund future equipment purchases and capital improvement projects. Increases in revenue were made for **\$72,056.00** for Hotel Taxes, **\$42,319.82** for Property Taxes and **\$840,915.43** for Income Taxes. Property Taxes finished the year **\$780.61** below 2021 receipts. Income tax receipts are up from last year's by **\$600,127.70** or **6.7%** mostly due to increased withholding taxes. Another plus is both Individual & Net Profit Income Taxes are comparable to 2019 prior to the COVID downturn.

Through the fourth quarter of this year no unusual or unexpected expenses have occurred in the Fire & EMS Fund besides the increase in appropriations of **\$75,000.00** for Wages and Fringes. Increases in revenue was made for **\$129,353.23** for Income Taxes. Income tax receipts are up from last year's by **\$77,560.31** or **6.0%** mostly due to increased withholding taxes. Another plus is both Individual & Net Profit Income Taxes are comparable to 2019 prior to the COVID downturn. EMS billings finished the year up **\$59,771.308** or **12.0%** compared to last year. Fire/EMS expenditures are higher labor costs by **\$383,821.72** or **20.8%** due to new labor contract including 2021 retro-wage increases and overtime, while operating expenditures are **\$21,111.30** or **5.1%** higher driven mostly by the purchase of new efficient gas bay heaters, purchase of two new overhead door openers as well as increase uniform purchases.

A more complete monthly 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 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>3694</u>	<u>3696</u>	<u>3704</u>	<u>Total Adj.</u>	<u>Adjusted Budget</u>
General Fund													
Original Revenues:	16,225,722.00	400,000.00	31,451.38			14,378.28	37,500.00		62,056.00		893,235.25	1,438,620.91	17,664,342.91
Original Appropriations:	16,225,722.00	400,000.00	24,473.25			27,230.00	37,500.00	220,866.50	2,820.00		1,600,000.00	2,312,889.75	18,538,611.75
Original Over/(Under):	-	-	6,978.13			(12,851.72)	-	(220,866.50)	59,236.00		(706,764.75)	(874,268.84)	(874,268.84)

- 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 \$13,574.00
- 3691 Increase in appropriations for Income Tax Refunds \$200,000.00
- 3694 Increase in revenue Hotel Taxes \$62,056.00
- 3694 Increase in appropriations for Operating System Upgrade \$2,820.00
- 3704 Increase in revenue Property Taxes \$42,319.82
- 3704 Increase in revenue Income Taxes \$840,915.43
- 3704 Increase in revenue Hotel Taxes \$10,000.00
- 3704 Increase in appropriations for Transfer to Capital Equipment Fund \$600,000.00
- 3704 Increase in appropriations for Transfer to CapitalImprovement Fund \$1,000,000.00

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										129,353.23	129,353.23	2,315,466.23
Original Appropriations:	2,561,642.00				103,218.00			161,670.00			75,000.00	339,888.00	2,901,530.00
Original Over/(Under):	(375,529.00)				(103,218.00)			(161,670.00)			54,353.23	(210,534.77)	(586,063.77)

- 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
- 3704 Increase in appropriations increased wages and fringes \$75,000.00
- 3704 Increase in revenue Income Taxes \$129,353.23

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	940.00		279,000.00	317,856.51	3,020,583.51
Original Over/(Under):	1,800.00			-				(5,441.25)	(940.00)		(279,000.00)	(285,381.25)	(283,581.25)

- 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
- 3694 Increase in appropriations for Operating System Upgrade \$940.00

Wastewater

City of Oxford Supplemental Budget Year to Date Updates

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Original Revenues:	2,971,012.00											-	2,971,012.00
Original Appropriations:	2,971,012.00		-					5,441.25	940.00		200,000.00	206,381.25	3,177,393.25
Original Over/(Under):	0.00		-					(5,441.25)	(940.00)		(200,000.00)	(206,381.25)	(206,381.25)

- 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
- 3694 Increase in appropriations for Operating System Upgrade \$940.00
- 3704 Increase in appropriations for Transfer to Wastewater Capital Equipment Fund \$200,000.00

Capital Improvement

Original Revenues:	764,802.00		276,500.00	17,000.00							1,000,000.00	1,293,500.00	2,058,302.00
Original Appropriations:	1,001,500.00		350,000.00	60,200.00							-	410,200.00	1,411,700.00
Original Over/(Under):	(236,698.00)		(73,500.00)	(43,200.00)							1,000,000.00	883,300.00	646,602.00

- 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
- 3704 Increase in revenue for Transfer from General Fund \$1,000,000.00

Capital Equipment

Original Revenues:	294,465.00		-	1,500.00							600,000.00	601,500.00	895,965.00
Original Appropriations:	313,975.00		-	1,500.00						22,944.16	-	24,444.16	338,419.16
Original Over/(Under):	(19,510.00)		-	-						(22,944.16)	600,000.00	577,055.84	557,545.84

- 3675 Increase in revenue Oxford Rotary \$1,500.00
- 3675 Increase in appropriations Mobile Camp Trailer Improvements \$1,500.00
- 3696 Increase in appropriations \$22,944.16
- 3704 Increase in revenue for Transfer from General Fund \$600,000.00

Local Coronavirus Relief

Original Revenues:	0.00		-	200,000.00								200,000.00	200,000.00
Original Appropriations:	0.00		-	200,000.00								200,000.00	200,000.00
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		-	4,832.17			4,831.69					9,663.86	1,220,062.86
Original Appropriations:	1,210,399.00		-	4,832.17			4,831.69					9,663.86	1,220,062.86
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

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

City of Oxford Supplemental Budget Year to Date Updates

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Wastewater Capital Equipment													
Original Revenues:	12,500.00				11,221.60						200,000.00	211,221.60	223,721.60
Original Appropriations:	114,278.00				11,221.60						-	11,221.60	125,499.60
Original Over/(Under):	(101,778.00)				-						200,000.00	200,000.00	98,222.00
3677 Increase in revenue OBWC Trench Safety Grant \$11,221.60													
3677 Increase in appropriations trench guard \$11,221.60													
3704 Increase in revenue for Transfer from Wastewater Fund \$200,000.00													
Water Improvement													
Original Revenues:	12,500.00				47,300.00						279,000.00	326,300.00	338,800.00
Original Appropriations:	114,278.00				47,300.00						-	47,300.00	161,578.00
Original Over/(Under):	(101,778.00)				-						279,000.00	279,000.00	177,222.00
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													
3704 Increase in revenue for Transfer from Waste Improvement Fund \$279,000.00													
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													
Original Revenues:	1,207.00							237,803.26				237,803.26	239,010.26
Original Appropriations:	16,000.00							237,803.26			235,000.00	472,803.26	488,803.26
Original Over/(Under):	(14,793.00)							-			(235,000.00)	(235,000.00)	(249,793.00)
3691 Increase in revenue Reimbursement \$237,803.26													
3691 Increase in appropriations Medical Expenses \$237,803.26													
3704 Increase in appropriations Medical Expenses \$235,000.00													
Hotel Tax Agency													
Original Revenues:	1,207.00								67,056.00		10,000.00	77,056.00	78,263.00
Original Appropriations:	16,000.00								67,056.00		10,000.00	77,056.00	93,056.00
Original Over/(Under):	(14,793.00)								-		-	-	(14,793.00)
3694 Increase in revenue Hotel & Short Term Rental Taxes \$67,056.00													
3694 Increase in appropriations for payment to Enjoy Oxford \$67,056.00													

City of Oxford Supplemental Budget Year to Date Updates

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	<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>3694</u>	<u>3696</u>	<u>3704</u>	<u>Total Adj.</u>	<u>Adjusted Budget</u>
3704 Increase in revenue Hotel Taxes \$10,000.00													
3704 Increase in appropriations for payment to Enjoy Oxford \$10,000.00													

CBDG

Original Revenues:	130,778.00									111,000.00		111,000.00	241,778.00
Original Appropriations:	<u>112,778.00</u>									<u>111,000.00</u>		<u>111,000.00</u>	<u>223,778.00</u>
Original Over/(Under):	18,000.00									-		-	18,000.00

3696 Increase in revenue Hotel & Short Term Rental Taxes \$67,056.00
 3696 Increase in appropriations for payment to Enjoy Oxford \$67,056.00

Amended Revenues:	<u>800,000.00</u>	<u>307,951.38</u>	<u>255,807.43</u>	<u>64,194.86</u>	<u>28,756.56</u>	<u>49,199.09</u>	<u>237,803.26</u>	<u>129,112.00</u>	<u>111,000.00</u>	<u>3,111,588.48</u>		5,095,413.06
Amended Appropriations:	<u>800,000.00</u>	<u>374,473.25</u>	<u>299,007.43</u>	<u>167,412.86</u>	<u>135,814.47</u>	<u>42,331.69</u>	<u>631,222.26</u>	<u>71,756.00</u>	<u>133,944.16</u>	<u>2,399,000.00</u>		<u>5,054,962.12</u>
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>57,356.00</u>	<u>(22,944.16)</u>	<u>712,588.48</u>	Check	<u>-</u>

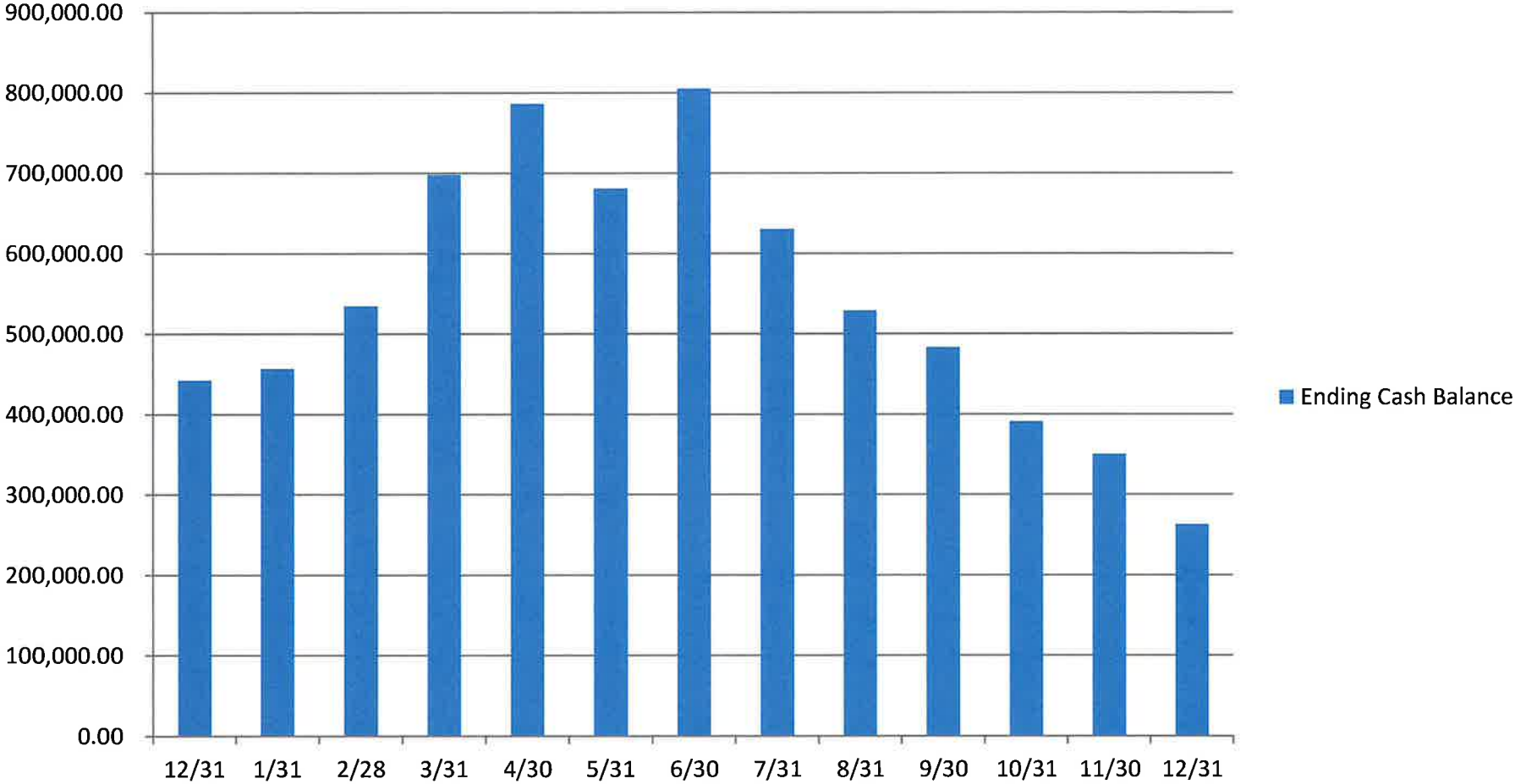
City of Oxford, Ohio
Monthly Financial Report
December 31, 2022

	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	1,051,814.57	17,940,828.22	2,481,971.98	17,686,041.96	8,609,426.01	72,373.19	8,537,052.82	254,786.26
<u>Special Revenue Funds</u>									
122 Street Fund	804,962.55	41,373.80	1,050,300.02	94,663.70	1,180,798.03	674,464.54	159,041.00	515,423.54	(130,498.01)
123 State Highway Improvement Fund	63,534.66	3,314.03	31,292.60	0.00	298.15	94,529.11	4,818.00	89,711.11	30,994.45
126 Community Development Block Grant Fund	149,999.60	0.00	112,777.60	111,000.00	223,777.60	38,999.60	0.00	38,999.60	(111,000.00)
128 Community Development Block Loan Fund	562,320.81	3,225.27	24,207.02	0.00	0.00	586,527.83	0.00	586,527.83	24,207.02
130 Parking Meter Fund	330,905.22	63,722.15	973,129.13	51,796.09	639,684.51	664,349.84	9,664.85	654,684.99	333,444.62
210 Life Squad Fund	24,493.93	27.78	203.29	0.00	0.00	24,697.22	0.00	24,697.22	203.29
212 Housing Trust Fund	6.98	3.13	2,773.97	0.00	0.00	2,780.95	0.00	2,780.95	2,773.97
410 Law Enforcement Trust Fund	49,722.23	203.38	10,636.57	0.00	12,907.51	47,451.29	7,146.09	40,305.20	(2,270.94)
412 Enforcement & Education Fund	128,063.99	187.66	15,457.76	0.00	21,149.28	122,372.47	0.00	122,372.47	(5,691.52)
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	161,084.82	2,544,457.91	249,333.50	3,309,630.32	1,887,893.77	323,084.51	1,564,809.26	(765,172.41)
419 OVI Task Force Fund	(9,669.24)	11,110.04	407,226.35	9,897.42	406,561.36	(9,004.25)	339,150.42	(348,154.67)	664.99
420 Southpoint TIF District Fund 1	219,341.38	302.09	317,437.89	0.00	268,230.00	268,549.27	0.00	268,549.27	49,207.89
421 Southpoint TIF District Fund 2	6,206.17	9.06	8,666.88	0.00	6,815.00	8,058.05	0.00	8,058.05	1,851.88
422 Southpoint TIF District Fund 3	9,026.88	12.97	12,730.66	0.00	10,227.00	11,530.54	0.00	11,530.54	2,503.66
423 Southpoint TIF District Fund 4	8,966.13	12.85	12,662.03	0.00	10,203.00	11,425.16	0.00	11,425.16	2,459.03
424 Southpoint TIF District Fund 5	9,165.19	13.33	12,835.17	0.00	10,150.00	11,850.36	0.00	11,850.36	2,685.17
425 OAT Property Tax Fund	108,025.62	199.27	1,115,264.05	0.00	1,046,144.59	177,145.08	0.00	177,145.08	69,119.46
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	200,000.00	200,000.00	200,000.00	0.00	0.00	0.00	0.00
429 Coronavirus Local Fiscal Recovery Fund	1,040,724.61	3,764.64	1,234,983.72	65,363.52	312,814.98	1,962,893.35	1,947,548.93	15,344.42	922,168.74
430 Opioid Settlement Fund	0.00	7.75	6,895.35	0.00	0.00	6,895.35	0.00	6,895.35	6,895.35
Total Special Revenue Funds	6,158,862.89	288,574.02	8,093,937.97	782,054.23	7,659,391.33	6,593,409.53	2,790,453.80	3,802,955.73	434,546.64
<u>Debt Service Funds</u>									
150 Aquatic Center Debt Service Fund	0.00	0.00	305,250.00	0.00	305,250.00	0.00	0.00	0.00	0.00
151 Southpoint TIF Improvement Debt Service Fund	0.00	0.00	305,625.00	0.00	305,625.00	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	610,875.00	0.00	610,875.00	0.00	0.00	0.00	0.00
<u>Capital Projects Funds</u>									
140 Capital Equipment Fund	833,947.74	600,000.00	895,990.00	5,386.49	71,708.97	1,658,228.77	164,588.05	1,493,640.72	824,281.03
141 Capital Improvement Fund	1,999,584.94	1,000,000.00	1,897,686.10	66,380.81	1,468,813.80	2,428,457.24	280,046.29	2,148,410.95	428,872.30
142 Parking Lot Improvement Fund	144,285.46	0.00	10,000.00	0.00	19,750.00	134,535.46	66,750.00	67,785.46	(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	3,906,337.00	6,920.80	3,166,101.87	2,592,019.89	5,481,489.40	(2,889,469.51)	740,235.13
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	0.00	706,997.53	0.00	0.00	0.00	(223,462.98)
Total Capital Project Funds	5,337,117.91	1,600,000.00	7,193,547.65	78,688.10	5,433,372.17	7,097,293.39	6,004,877.74	1,092,415.65	1,760,175.48
<u>Special Assessment Capital Projects Funds</u>									
417 Special Assessment Fund	95,949.30	21,337.61	313,582.76	0.00	300,000.00	109,532.06	0.00	109,532.06	13,582.76
Total Capital Project & SA Funds	5,433,067.21	1,621,337.61	7,507,130.41	78,688.10	5,733,372.17	7,206,825.45	6,004,877.74	1,201,947.71	1,773,758.24
<u>Enterprise Funds</u>									
312 Water Bond Debt Service Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

City of Oxford, Ohio
Monthly Financial Report
December 31, 2022

	Beginning Cash Balance	Current Receipts	YTD Receipts	Current Expenditures	YTD Expenditures	Ending Cash Balance	Encumbered	Unencumbered Balance	YTD P/(L)
320 Water Capital Equipment Fund	262,434.10	0.00	64,460.00	1,809.44	6,235.67	320,658.43	101,093.00	219,565.43	58,224.33
321 Water Operating Fund	4,015,696.34	249,989.47	2,845,220.86	470,531.83	2,761,716.18	4,099,201.02	27,852.00	4,071,349.02	83,504.68
322 Water Improvement Fund	2,945,802.80	297,000.00	654,031.00	27,598.89	430,894.49	3,168,939.31	2,060,020.43	1,108,918.88	223,136.51
381 Water Capacity Benefit Fund NE	579,929.46	726.76	66,138.15	0.00	0.00	646,067.61	0.00	646,067.61	66,138.15
382 Water Capacity Benefit Fund NW	192,896.74	224.28	6,486.37	0.00	0.00	199,383.11	0.00	199,383.11	6,486.37
383 Water Capacity Benefit Fund SE	351,368.94	398.17	2,591.78	0.00	0.00	353,960.72	0.00	353,960.72	2,591.78
384 Water Capacity Benefit Fund SW	214,575.93	304.81	56,393.29	0.00	0.00	270,969.22	0.00	270,969.22	56,393.29
330 Wastewater Capital Equipment Fund	200,761.55	200,000.00	223,821.60	1,920.31	34,581.60	390,001.55	74,123.70	315,877.85	189,240.00
331 Wastewater Operating Fund	2,333,112.02	271,416.17	2,896,993.74	433,559.57	2,850,100.92	2,380,004.84	1,900.00	2,378,104.84	46,892.82
332 Wastewater Improvement Fund	2,144,826.52	0.00	205,137.00	43,059.79	224,284.53	2,125,678.99	21,590.88	2,104,088.11	(19,147.53)
391 Wastewater Capacity Benefit Fund NE	467,854.53	578.05	46,016.56	0.00	0.00	513,871.09	0.00	513,871.09	46,016.56
392 Wastewater Capacity Benefit Fund NW	189,126.04	220.01	6,458.54	0.00	0.00	195,584.58	0.00	195,584.58	6,458.54
393 Wastewater Capacity Benefit Fund SE	511,418.29	579.53	3,772.35	0.00	0.00	515,190.64	0.00	515,190.64	3,772.35
394 Wastewater Capacity Benefit Fund SW	86,314.43	159.47	55,447.19	0.00	0.00	141,761.62	0.00	141,761.62	55,447.19
341 Solid Waste Fund	1,417,304.81	140,391.75	1,625,757.86	171,243.88	1,869,789.77	1,173,272.90	0.00	1,173,272.90	(244,031.91)
351 Stormwater Utility Fund	68,317.25	41.60	363.83	9,336.00	31,699.97	36,981.11	0.00	36,981.11	(31,336.14)
353 Landfill Post-Closure Fund	1,217,886.04	351.99	6,136.09	85.60	1,038.86	1,222,983.27	0.00	1,222,983.27	5,097.23
Total Enterprise Funds	17,199,625.79	1,162,382.06	8,765,226.21	1,159,145.31	8,210,341.99	17,754,510.01	2,286,580.01	15,467,930.00	554,884.22
<u>Internal Service Funds</u>									
370 Internal Service Fund	50,300.84	19,119.06	268,129.05	39,244.81	261,500.43	56,929.46	0.00	56,929.46	6,628.62
230 Employee Benefits Fund	442,600.88	177,683.91	2,596,112.57	264,845.73	2,775,529.57	263,183.88	0.00	263,183.88	(179,417.00)
Total Internal Service Funds	492,901.72	196,802.97	2,864,241.62	304,090.54	3,037,030.00	320,113.34	0.00	320,113.34	(172,788.38)
<u>Fiduciary Funds</u>									
414 Board of Building Standards Fund	0.00	267.85	2,138.43	267.85	2,138.43	0.00	0.00	0.00	0.00
120 Hotel Tax Agency Fund	0.00	19,454.98	280,298.84	19,590.38	280,298.84	0.00	0.00	0.00	0.00
Total Fiduciary Funds	0.00	19,722.83	282,437.27	19,858.23	282,437.27	0.00	0.00	0.00	0.00
 Total All Funds	 37,639,097.36	 4,340,634.06	 46,064,676.70	 4,825,808.39	 43,219,489.72	 40,484,284.34	 11,154,284.74	 29,329,999.60	 2,845,186.98
 Capital Total	 3,545,853.09	 1,603,225.27	 2,930,660.72	 182,767.30	 1,764,300.37	 4,712,213.44	 444,634.34	 4,267,579.10	 1,166,360.35
Water Total	8,562,704.31	548,643.49	3,695,321.45	499,940.16	3,198,846.34	9,059,179.42	2,188,965.43	6,870,213.99	496,475.11
Wastewater Total	5,933,413.38	472,953.23	3,437,646.98	478,539.67	3,108,967.05	6,262,093.31	97,614.58	6,164,478.73	328,679.93
Refuse Total	2,635,190.85	140,743.74	1,631,893.95	171,329.48	1,870,828.63	2,396,256.17	0.00	2,396,256.17	(238,934.68)
Miscellaneous Total	1,142,200.28	249,944.97	5,576,156.27	533,846.19	5,611,855.01	1,106,501.54	346,296.51	760,205.03	(35,698.74)
						Total Liabilities	40,716,126.24		
						Withholdings	231,841.90		
						A/P	-		
						Cash Balance	40,484,284.34		
						Check	-		

Employee Benefit Fund Ending Cash Balance 2022



City of Oxford
General Fund Revenue
Budget to YTD Comparison

	Budget	%	YTD	%	Balance
	<u>Budget</u>	<u>Budget</u>	<u>YTD</u>	<u>Collected</u>	<u>Balance</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>1,225.55</u>	<u>122.56%</u>	<u>225.55</u>
Property Tax Total	1,400,000.00	8.63%	1,442,319.82	103.02%	42,319.82
Income Tax Local	8,673,150.00	53.45%	9,539,155.91	109.98%	866,005.91
Hotel Tax Total	220,000.00	1.36%	277,535.21	126.15%	57,535.21
Local Government Fund - State	95,000.00	0.59%	115,776.99	121.87%	20,776.99
Local Government Fund - County	380,000.00	2.34%	433,551.13	114.09%	53,551.13
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>63,029.40</u>	<u>165.87%</u>	<u>25,029.40</u>
State Levied Locally Shared Total	513,800.00	3.17%	613,077.62	119.32%	99,277.62
Grants & Contributions - Police	0.00	0.00%	31,451.38	0.00%	31,451.38
MU Reimbursement for Traffic	12,000.00	0.07%	24,105.00	200.88%	12,105.00
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%	118,708.75	94.75%	(6,571.25)
Drug Use Prevention Grant	12,228.00	0.08%	12,227.64	100.00%	(0.36)
Miami - Miscellaneous Contribution	<u>3,500.00</u>	<u>0.02%</u>	<u>5,600.00</u>	<u>160.00%</u>	<u>2,100.00</u>
Intergovernmental Total	178,008.00	1.10%	217,092.77	121.96%	39,084.77
Cemetery Revenue	1,000.00	0.01%	2,500.00	250.00%	1,500.00
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%	27,877.67	232.31%	15,877.67
Impound/Towing Fees	45,000.00	0.28%	49,167.00	109.26%	4,167.00
Immobilization Fee	30,000.00	0.18%	23,906.00	79.69%	(6,094.00)
Zoning Fees	20,000.00	0.12%	21,524.60	107.62%	1,524.60
Housing Appeals	250.00	0.00%	150.00	60.00%	(100.00)
Sr Cit & Comm Center	1,000.00	0.01%	3,076.00	307.60%	2,076.00
Rent-Area I Court	24,000.00	0.15%	24,000.00	100.00%	0.00
Miscellaneous	0.00	0.00%	19,432.34	0.00%	19,432.34
Maps	0.00	0.00%	0.00	0.00%	0.00
Dog License Sales	600.00	0.00%	573.20	95.53%	(26.80)
Concession Stand - Park	15,000.00	0.09%	17,018.45	113.46%	2,018.45
Aquatic Center Passes	58,000.00	0.36%	77,701.56	133.97%	19,701.56
Aquatic Center General Admission	140,000.00	0.86%	151,731.97	108.38%	11,731.97
Aquatic Center Concessions	48,500.00	0.30%	78,203.70	161.24%	29,703.70
Recreation Program Fees	220,000.00	1.36%	272,653.83	123.93%	52,653.83
Park Fees	0.00	0.00%	0.00	0.00%	0.00
Ball Field Rental Fees	<u>35,000.00</u>	<u>0.22%</u>	<u>47,006.50</u>	<u>134.30%</u>	<u>12,006.50</u>
Charges for Public Services Total	650,850.00	4.01%	816,657.82	125.48%	165,807.82
Video Provider Service Fee	123,000.00	0.76%	123,515.49	100.42%	515.49
Building Permits	125,000.00	0.77%	55,871.92	44.70%	(69,128.08)
Electrical Permits	20,000.00	0.12%	15,843.35	79.22%	(4,156.65)

**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%	28,689.06	114.76%	3,689.06
Curb & Gutter Permits	2,000.00	0.01%	2,557.50	127.88%	557.50
Rental Permits	200,000.00	1.23%	193,545.00	96.77%	(6,455.00)
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%	420,652.57	84.98%	(74,347.43)
Parking Violations	115,000.00	0.71%	168,557.03	146.57%	53,557.03
Area I Court	5,400.00	0.03%	4,186.50	77.53%	(1,213.50)
Area III Court	0.00	0.00%	28.00	0.00%	28.00
Civil Offence Citations	4,000.00	0.02%	666.00	16.65%	(3,334.00)
Administrative Citations	<u>50,000.00</u>	<u>0.31%</u>	<u>36,000.00</u>	<u>72.00%</u>	<u>(14,000.00)</u>
Fines Cost & Forfeitures Total	174,400.00	1.07%	209,437.53	120.09%	35,037.53
Interest	60,273.00	0.37%	102,047.08	169.31%	41,774.08
Contributions	0.00	0.00%	3,365.00	0.00%	3,365.00
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%	4,014.00	80.28%	(986.00)
Grants - Other	0.00	0.00%	0.00	0.00%	0.00
Memorial Tree Purchases	500.00	0.00%	2,000.00	400.00%	1,500.00
Noxious Weed Special Assessment	0.00	0.00%	0.00	0.00%	0.00
Testing Fees Civil Service	0.00	0.00%	678.34	0.00%	678.34
NSF Returned Check Fees	0.00	0.00%	119.00	0.00%	119.00
Reimbursements	<u>165,000.00</u>	<u>1.02%</u>	<u>189,978.27</u>	<u>115.14%</u>	<u>24,978.27</u>
Miscellaneous Total	175,500.00	1.08%	203,732.61	116.09%	28,232.61
Transfer from Parking Fund	35,351.00	0.22%	35,351.00	100.00%	0.00
Transfer from Water	43,851.00	0.27%	43,851.00	100.00%	0.00
Transfer from Wastewater	43,851.00	0.27%	43,851.00	100.00%	0.00
Transfer from Refuse	33,851.00	0.21%	33,851.00	100.00%	0.00
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 Parking Fund	0.00	0.00%	0.00	0.00%	0.00
Repayment of Advance from Capital Improvement Fund	276,500.00	1.70%	276,500.00	100.00%	0.00
Repayment of Advance from OAT Capital Improvement Fund	2,871,337.00	17.70%	2,871,337.00	100.00%	0.00
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%	5,000.00	100.00%	0.00
Return of Advance from Special Assessment	150,000.00	0.92%	150,000.00	100.00%	0.00
Return of Advance from OVI Task Force	<u>225,000.00</u>	<u>1.39%</u>	<u>225,000.00</u>	<u>100.00%</u>	<u>0.00</u>
Transfers Total	3,684,741.00	22.71%	4,099,119.28	900.00%	414,378.28
General Fund Total	16,225,722.00	100.00%	17,940,828.22	110.57%	1,715,106.22
		Check	0.00	Check	0.00

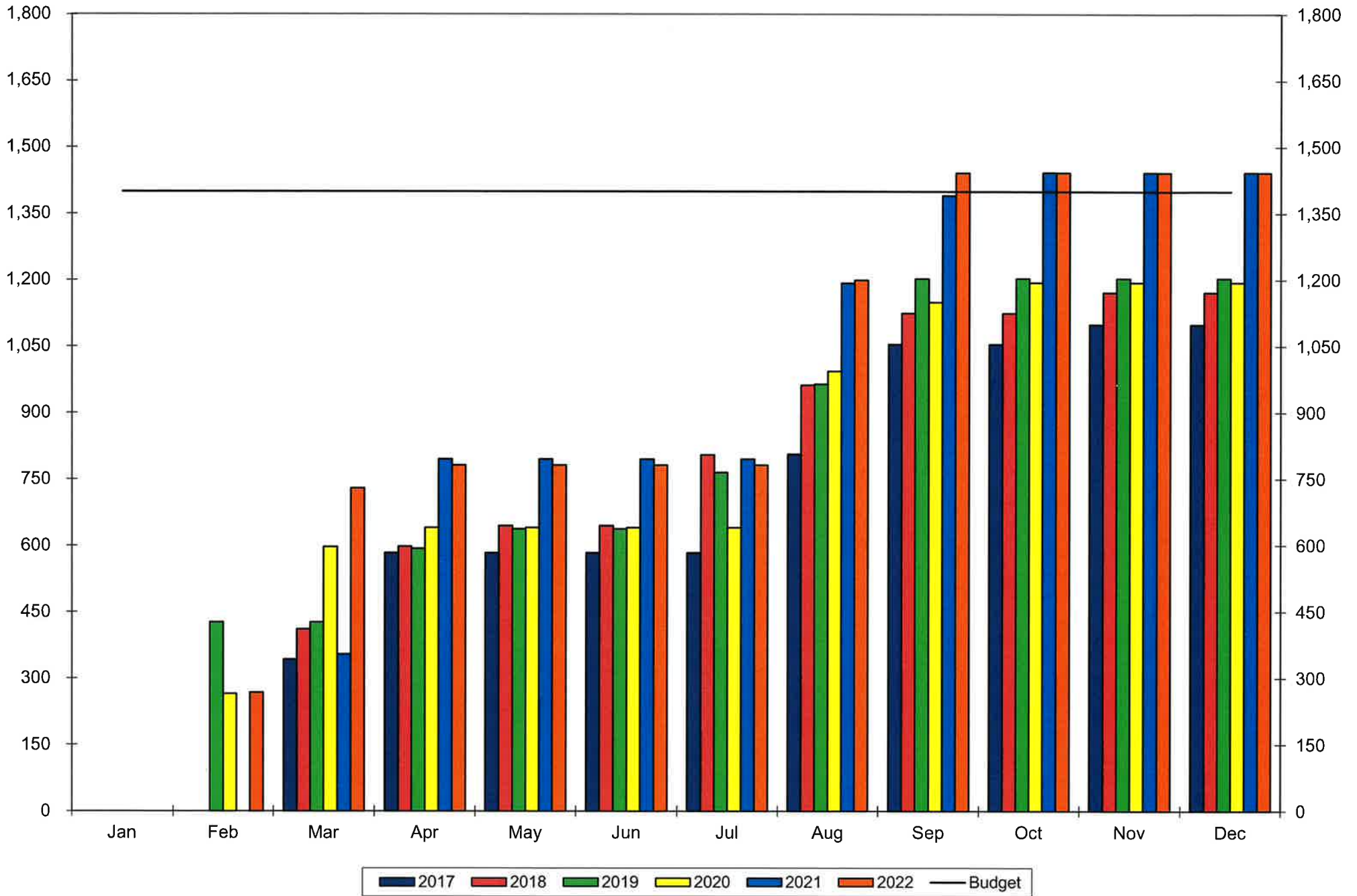
City of Oxford
General Fund Revenue
YTD/Prior YTD Comparison

	2022	2021	
	Dec	Dec	
	<u>YTD</u>	<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	100,471.65	3,427.05
Trailer Tax	<u>1,225.55</u>	<u>1,394.03</u>	(168.48)
Property Tax Total	1,442,319.82	1,443,100.43	(780.61)
Income Tax Local	9,539,155.91	8,939,028.21	600,127.70
Hotel Tax Total	277,535.21	219,722.16	57,813.05
Local Government Fund - State	115,776.99	100,658.22	15,118.77
Local Government Fund - County	433,551.13	396,605.46	36,945.67
Cigarette Tax	720.10	890.37	(170.27)
Liquor & Beer Permits	<u>63,029.40</u>	<u>33,153.40</u>	<u>29,876.00</u>
State Levied Locally Shared Total	613,077.62	531,307.45	81,770.17
Grants & Contributions - Police	31,451.38	0.00	31,451.38
MU Reimbursement for Traffic	24,105.00	6,150.00	17,955.00
MU Economic Development Contribution	25,000.00	25,000.00	0.00
Talawanda SD SRO Reimbursement	118,708.75	93,779.24	24,929.51
Drug Use Prevention Grant	12,227.64	6,403.55	5,824.09
Miami - Miscellaneous Contribution	<u>5,600.00</u>	<u>4,200.00</u>	<u>1,400.00</u>
Intergovernmental Total	217,092.77	135,532.79	81,559.98
Cemetery Revenue	2,500.00	3,150.00	(650.00)
Sale of Plans	60.00	0.00	60.00
Record's Check	75.00	305.00	(230.00)
Auction Sales	27,877.67	33,012.97	(5,135.30)
Impound/Towing Fees	49,167.00	44,255.00	4,912.00
Immobilization Fee	23,906.00	25,060.00	(1,154.00)
Zoning Fees	21,524.60	40,011.67	(18,487.07)
Housing Appeals	150.00	0.00	150.00
Sr Cit & Comm Center	3,076.00	818.00	2,258.00
Rent-Area I Court	24,000.00	24,000.00	0.00
Miscellaneous	19,432.34	37,033.42	(17,601.08)
Dog License Sales	573.20	511.00	62.20
Maps	0.00	20.00	(20.00)
Concession Stand - Park	17,018.45	17,004.65	13.80
Aquatic Center Passes	77,701.56	68,058.32	9,643.24
Aquatic Center General Admission	151,731.97	147,196.80	4,535.17
Aquatic Center Concessions	78,203.70	71,874.02	6,329.68
Recreation Program Fees	272,653.83	273,992.70	(1,338.87)
Park Fees	0.00	0.00	0.00
Ball Field Rental Fees	<u>47,006.50</u>	<u>39,534.00</u>	<u>7,472.50</u>
Charges for Public Services Total	816,657.82	825,837.55	(9,179.73)
Video Provider Service Fee	123,515.49	123,681.37	(165.88)
Building Permits	55,871.92	68,564.28	(12,692.36)
Electrical Permits	15,843.35	20,911.06	(5,067.71)
Heating Permits	28,689.06	23,865.89	4,823.17

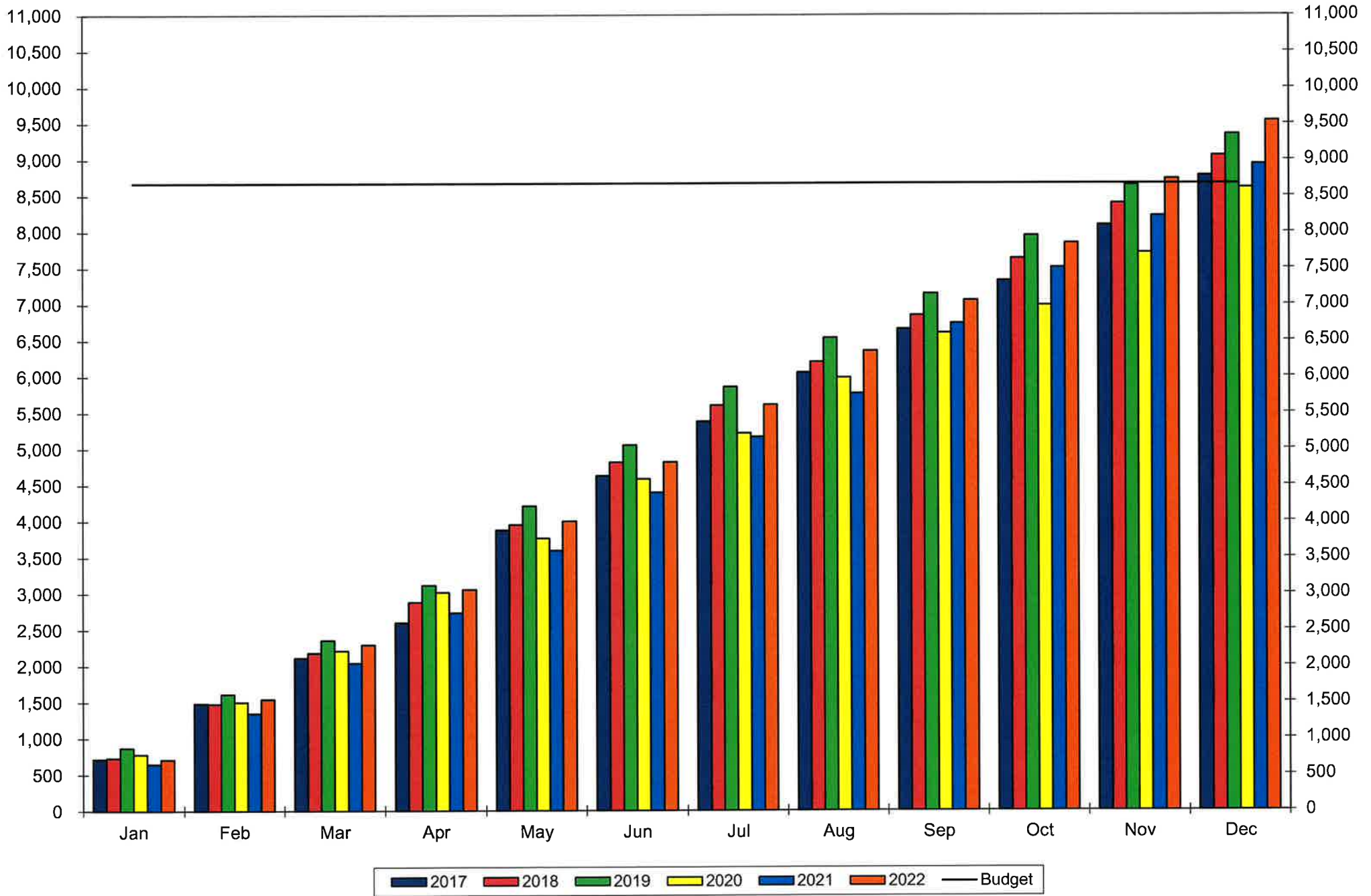
**City of Oxford
General Fund Revenue
YTD/Prior YTD Comparison**

	2022	2021	
	Dec	Dec	
	<u>YTD</u>	<u>YTD</u>	<u>Delta</u>
Curb & Gutter Permits	2,557.50	3,475.00	(917.50)
Rental Permits	193,545.00	193,982.15	(437.15)
Vendor Licenses	<u>630.25</u>	<u>0.00</u>	<u>630.25</u>
Permits & Fees Total	420,652.57	434,479.75	(13,827.18)
Parking Violations	168,557.03	145,947.60	22,609.43
Area I Court	4,186.50	4,790.03	(603.53)
Area III Court	28.00	770.00	(742.00)
Civil Offence Citations	666.00	622.00	44.00
Administrative Citations	<u>36,000.00</u>	<u>74,010.00</u>	<u>(38,010.00)</u>
Fines Cost & Forfeitures Total	209,437.53	226,139.63	(16,702.10)
Interest	102,047.08	102,218.89	(171.81)
Contributions	3,365.00	1,000.00	2,365.00
4th of July Contributions	3,578.00	3,737.60	(159.60)
Other Special Events Contributions	4,014.00	4,826.10	(812.10)
Grants - Other	0.00	10,500.00	(10,500.00)
Memorial Tree Purchases	2,000.00	1,000.00	1,000.00
Noxious Weed Special Assessment	0.00	0.00	0.00
Testing Fees Civil Service	678.34	0.00	678.34
NSF Returned Check Fees	119.00	56.00	63.00
Reimbursements	<u>189,978.27</u>	<u>250,782.43</u>	<u>(60,804.16)</u>
Miscellaneous Total	203,732.61	271,902.13	(68,169.52)
Transfer from Parking Fund	35,351.00	33,302.00	2,049.00
Transfer from Water	43,851.00	37,784.00	6,067.00
Transfer from Wastewater	43,851.00	37,784.00	6,067.00
Transfer from Refuse	33,851.00	27,784.00	6,067.00
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 Parking Fund0	0.00	100,000.00	(100,000.00)
Repayment of Advance from Capital Improvement Fund	276,500.00	103,250.00	173,250.00
Repayment of Advance from OAT Capital Improvement Fund	2,871,337.00	550,000.00	2,321,337.00
Repayment of Advance from High St Pedestrian	400,000.00	1,000,000.00	(600,000.00)
Return of Advance from Employee Benefit	5,000.00	5,000.00	0.00
Return of Advance from Special Assessment	150,000.00	150,000.00	0.00
Return of Advance from OVI Task Force	<u>225,000.00</u>	<u>225,000.00</u>	<u>0.00</u>
Transfers Total	4,099,119.28	2,269,954.24	1,829,165.04
General Fund Total	17,940,828.22	15,399,223.23	2,541,604.99
	Check	0.00	0.00

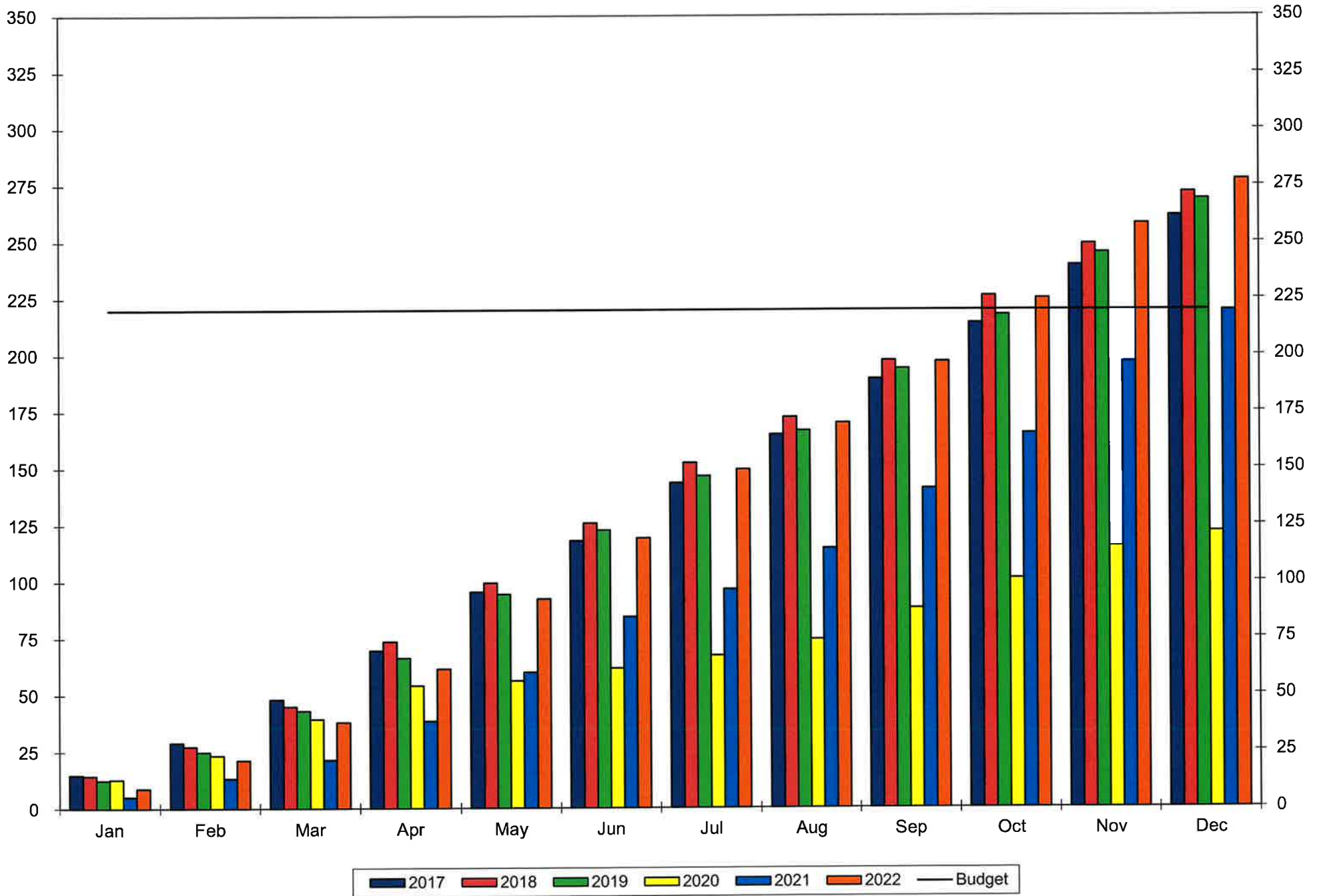
Property Tax Total



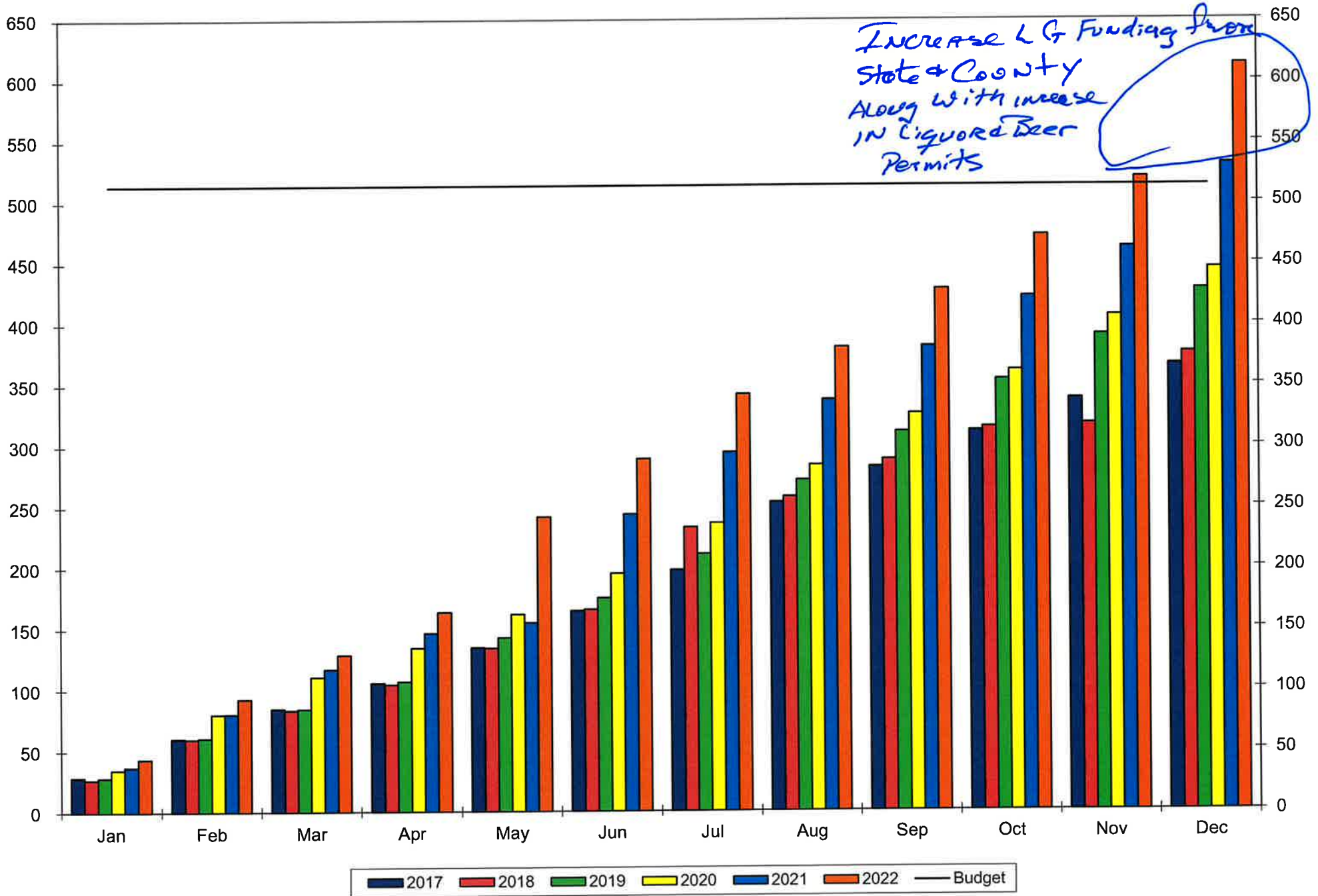
Income Tax Local



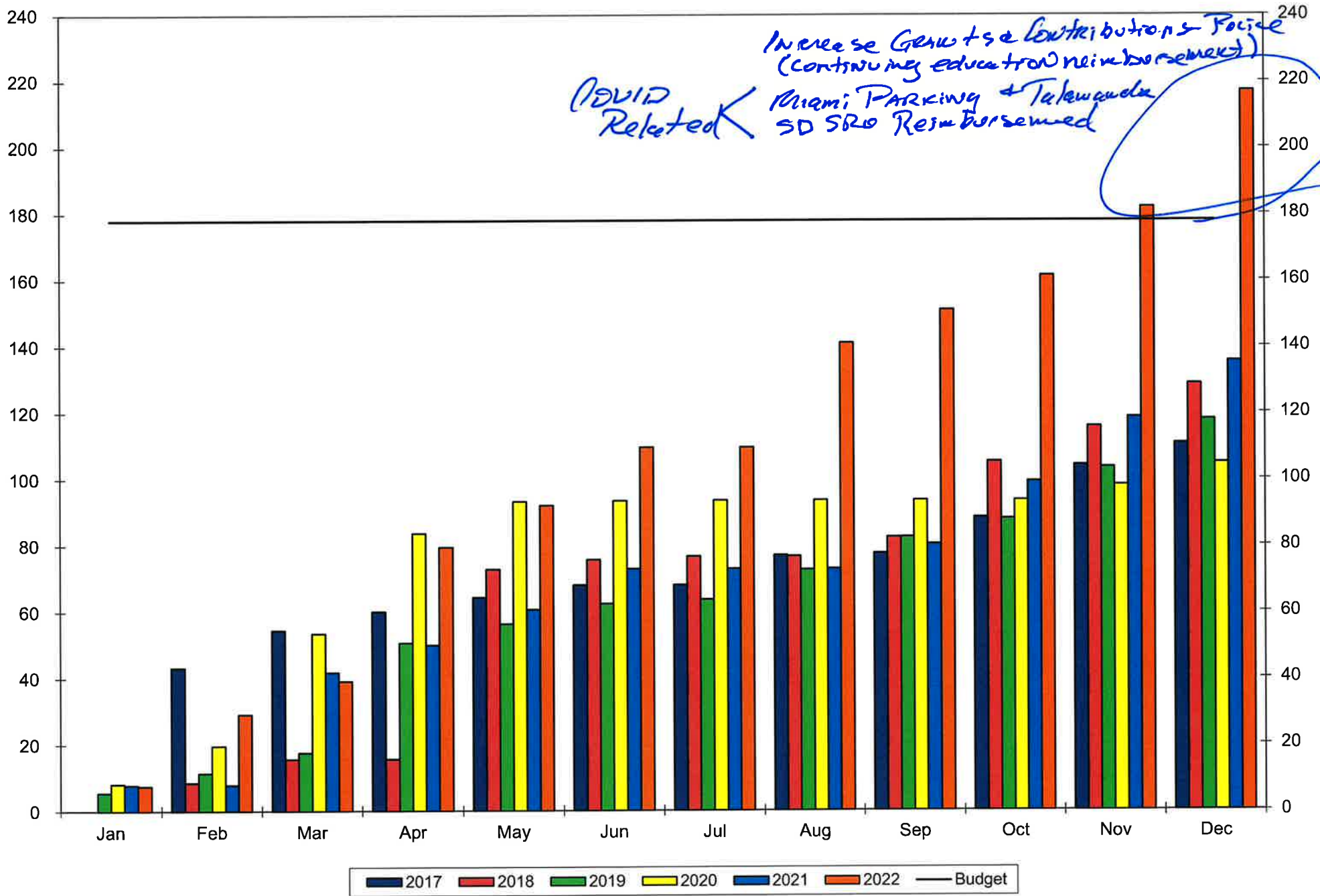
Hotel Tax - Total



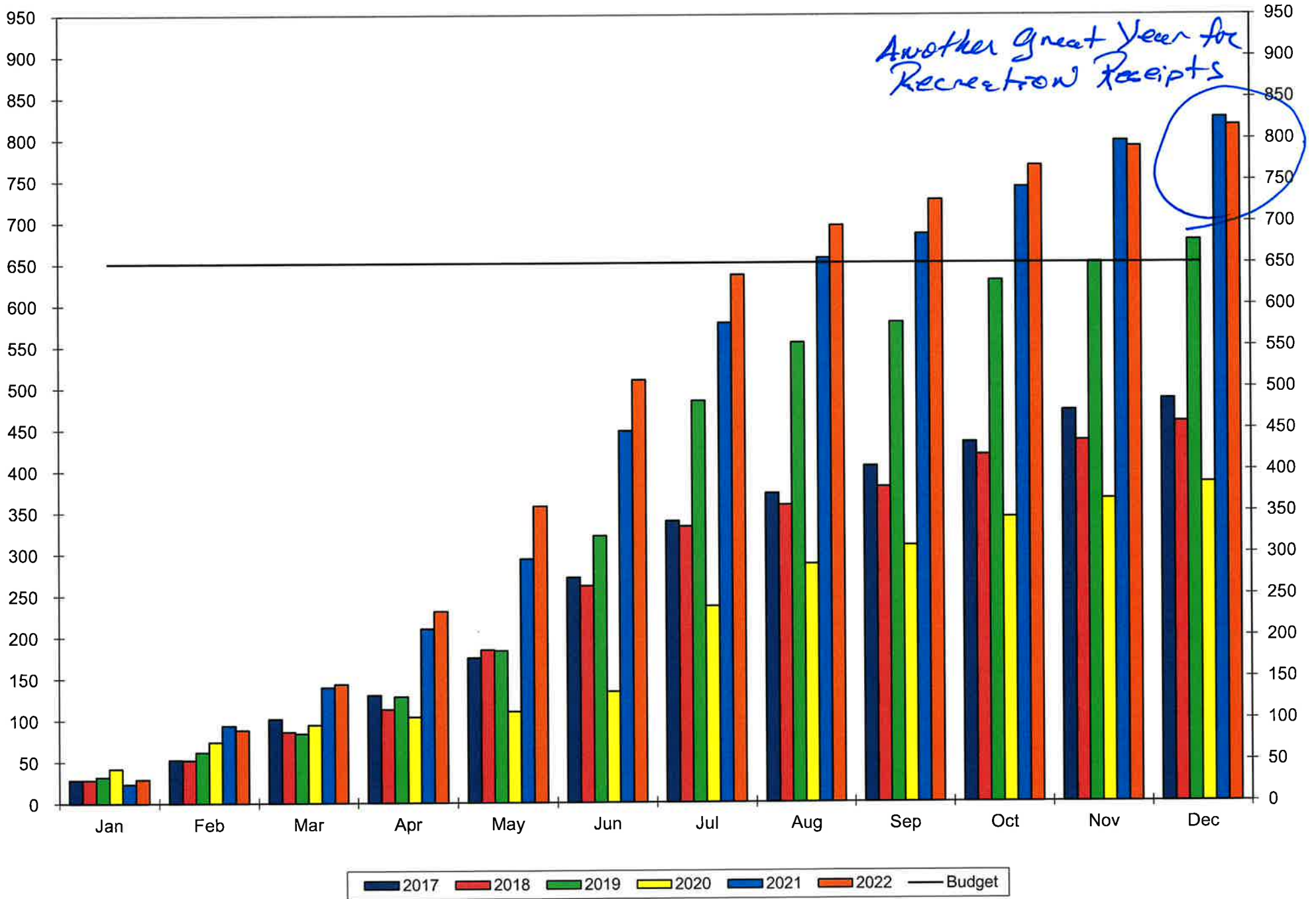
State Levied Locally Shared



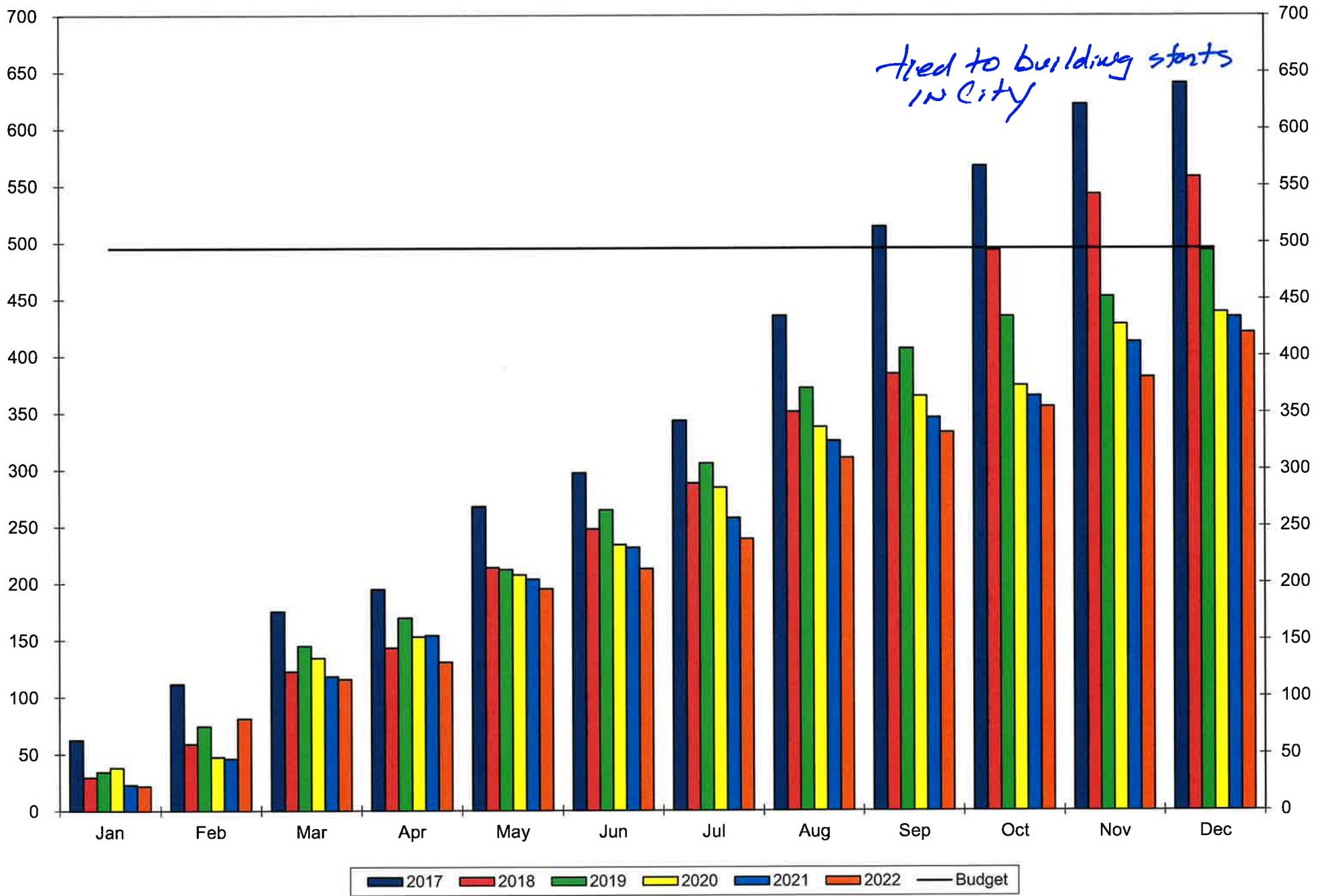
Intergovernmental Total



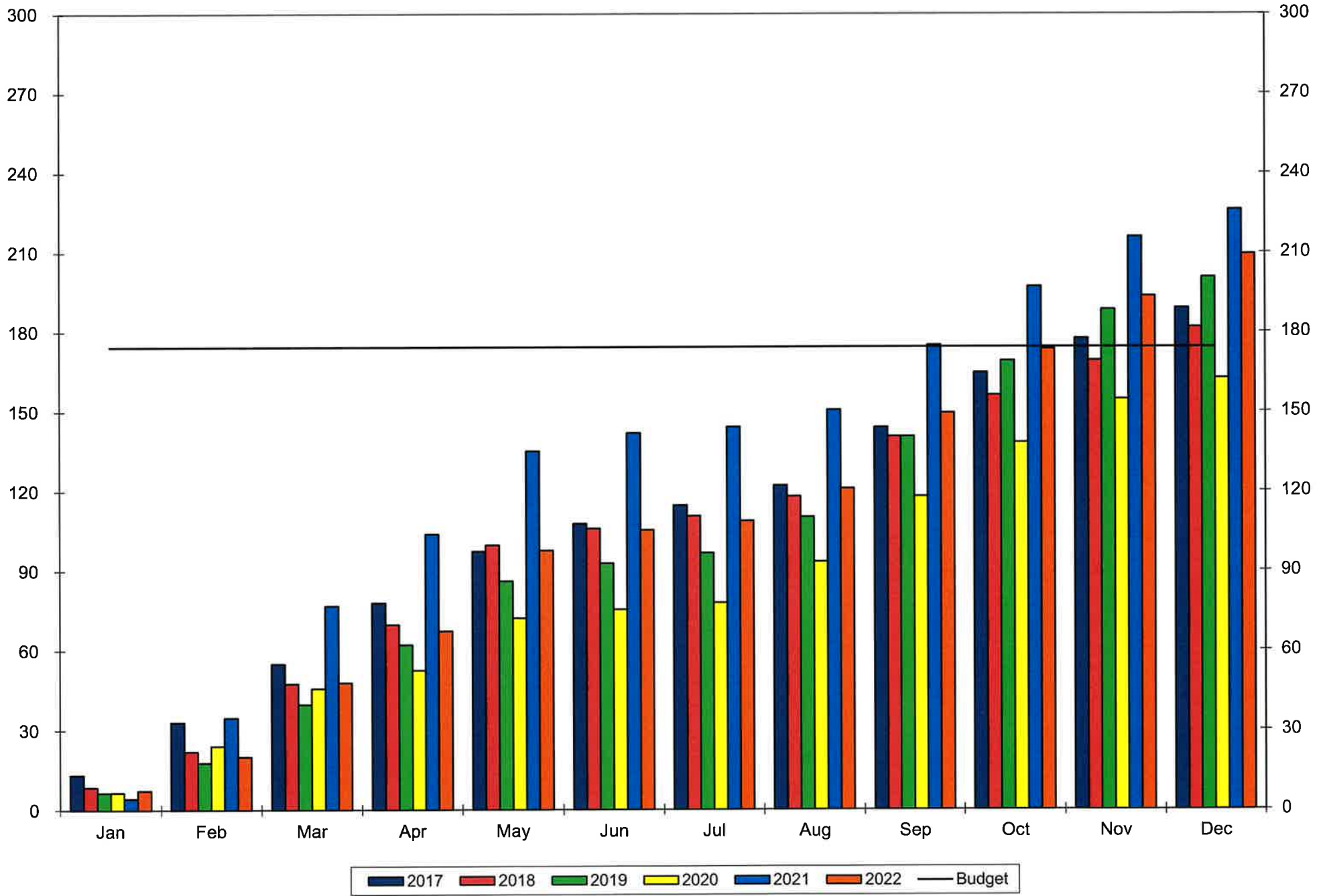
Charges for Public Services



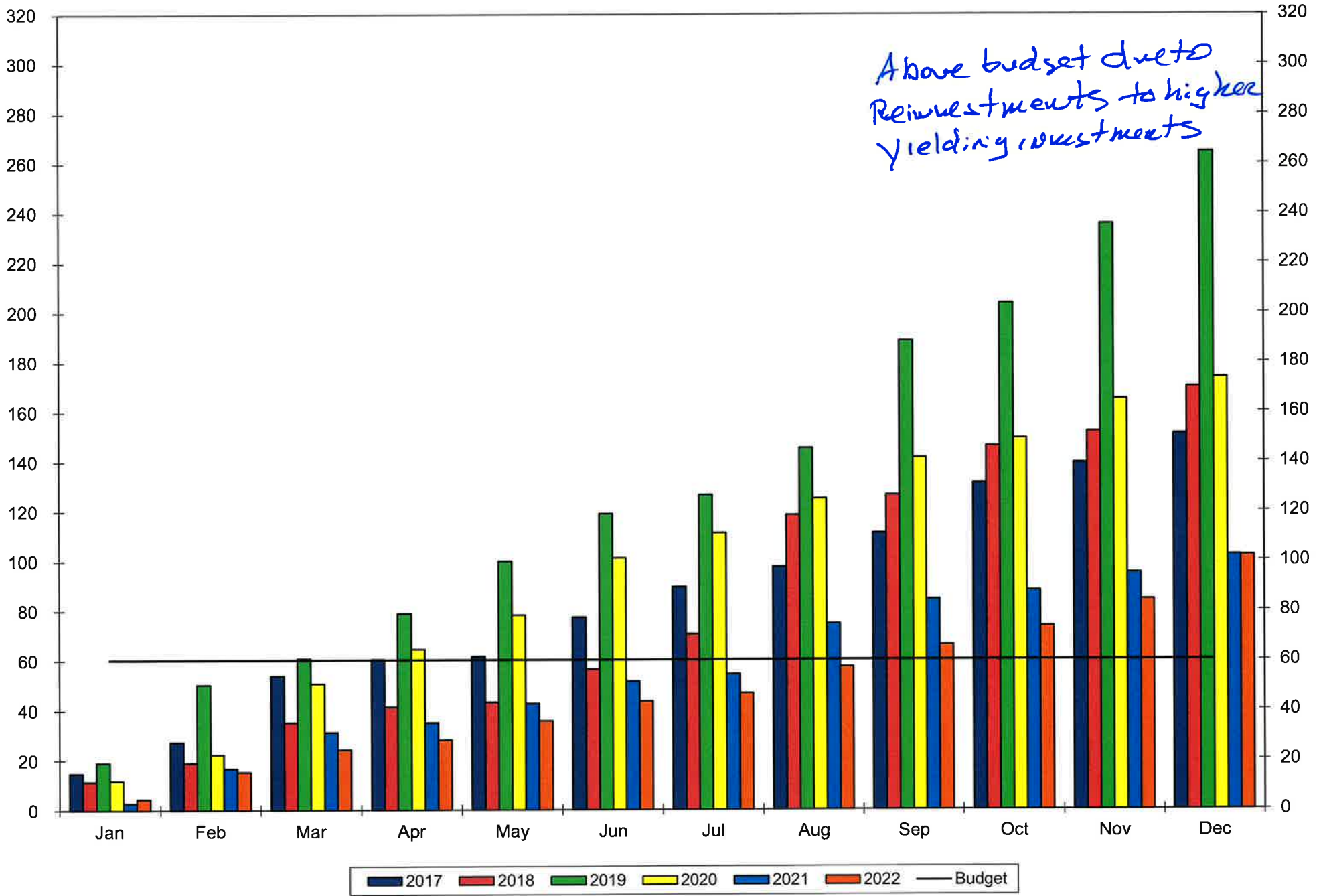
Permits and Fees



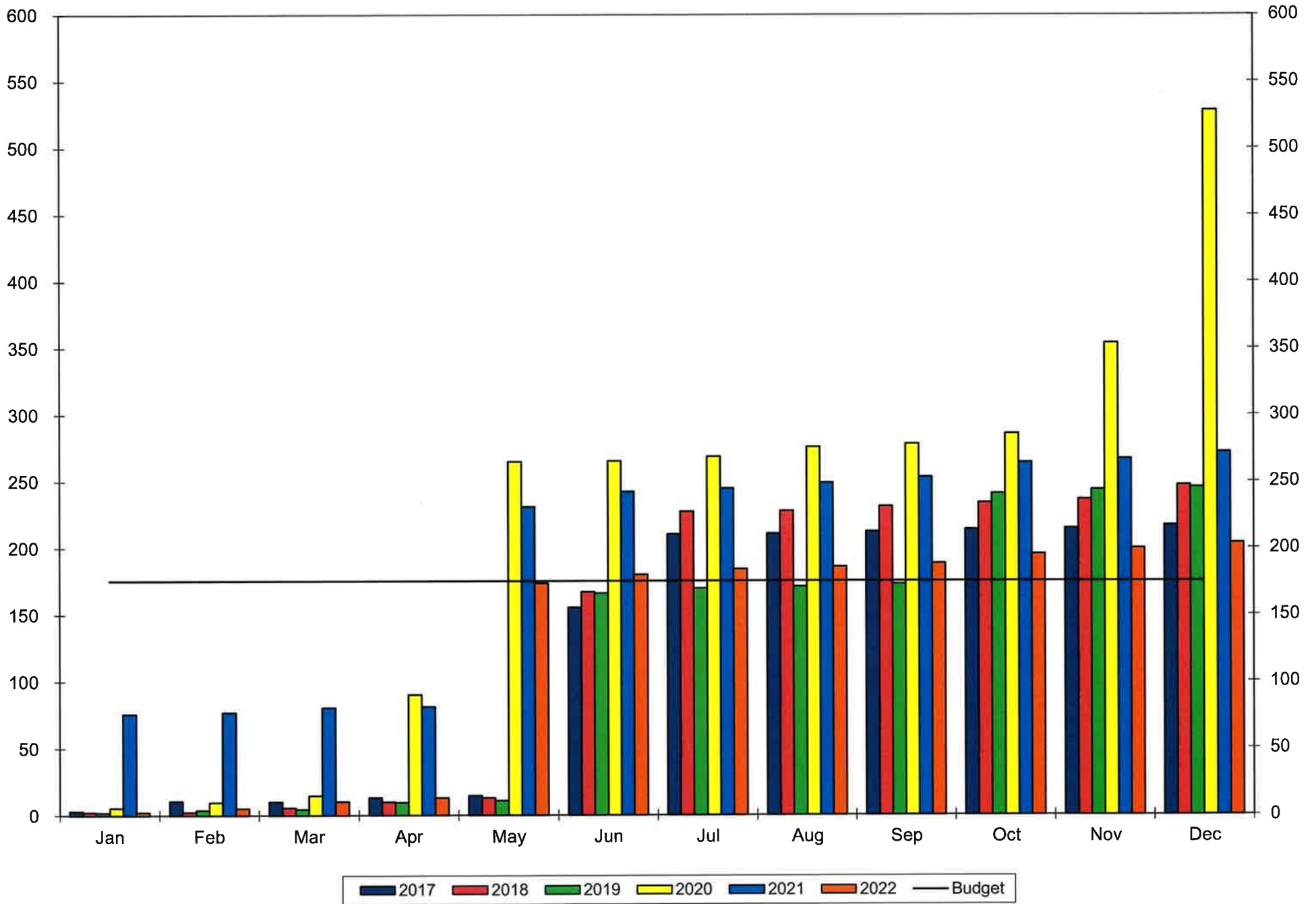
Fines Cost and Forfeitures



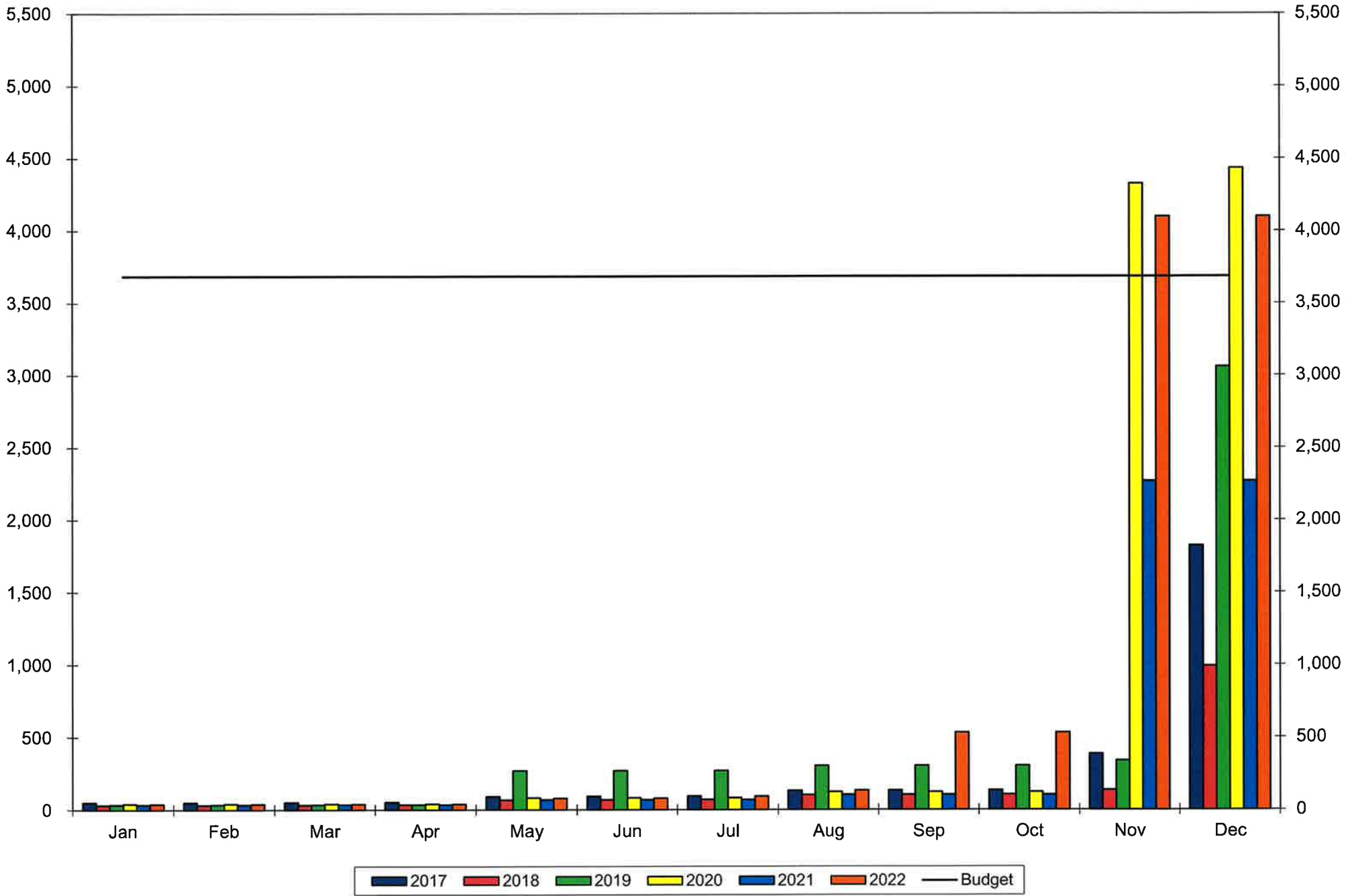
Investment Income



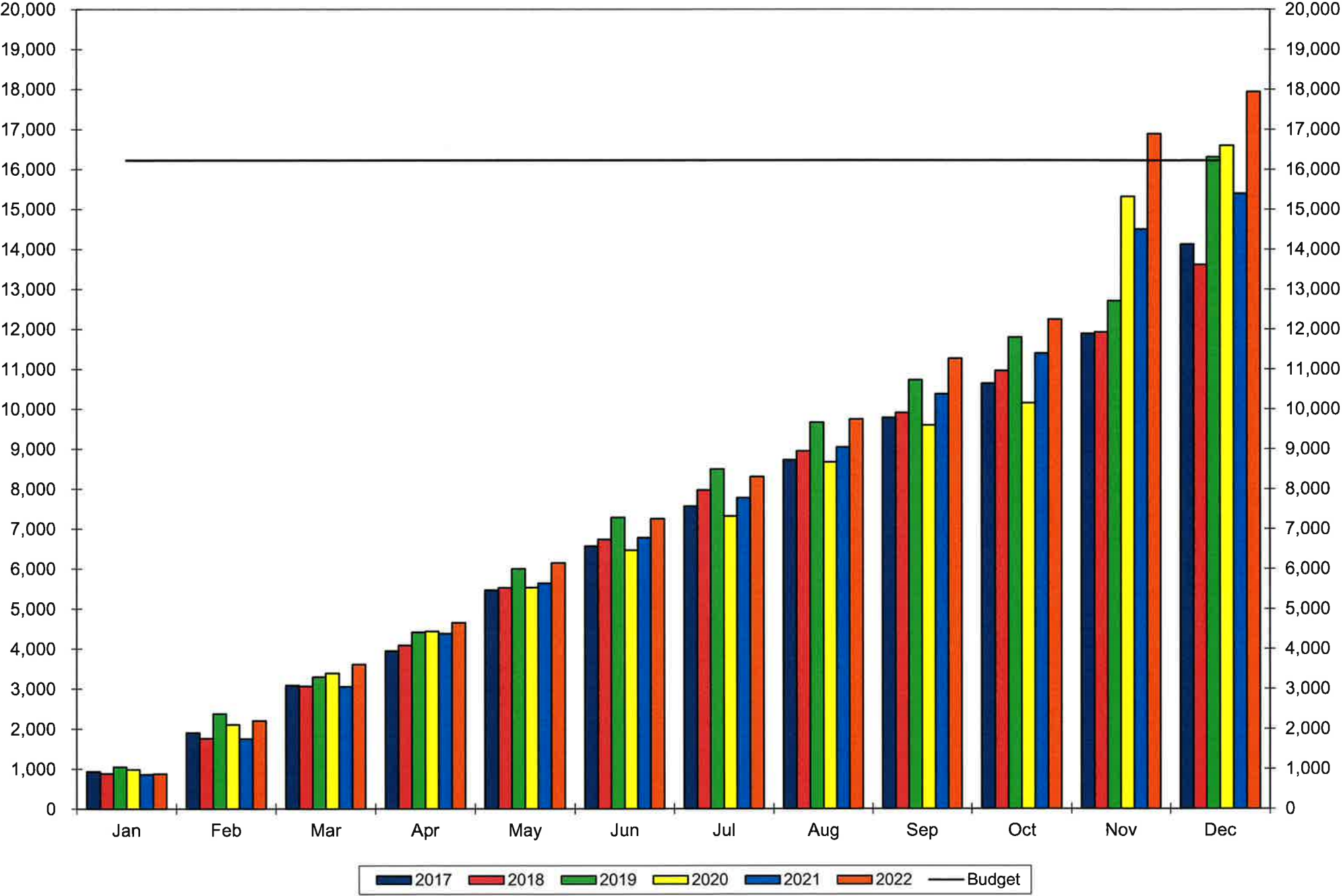
Miscellaneous



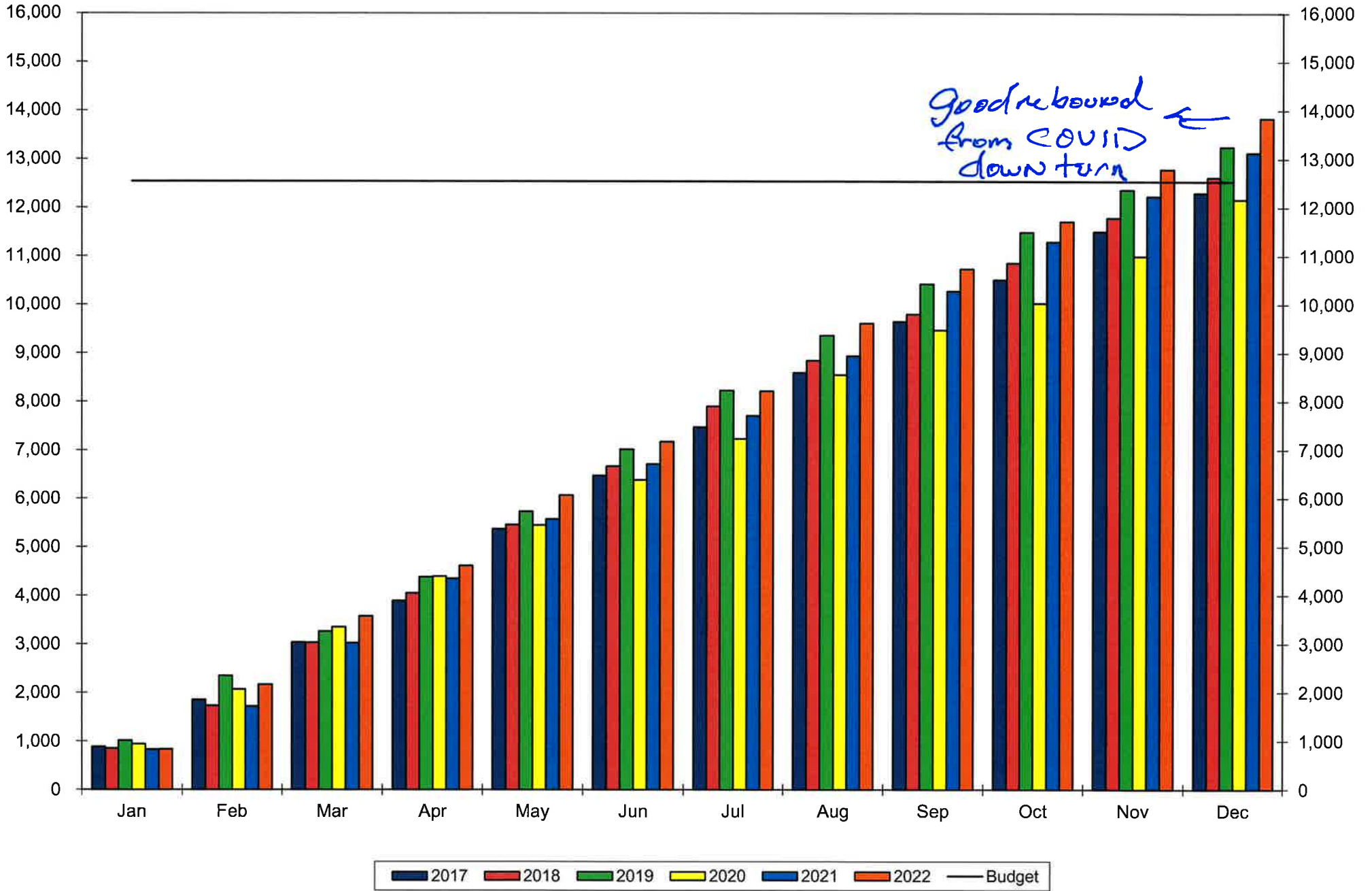
Transfer-Advance Total



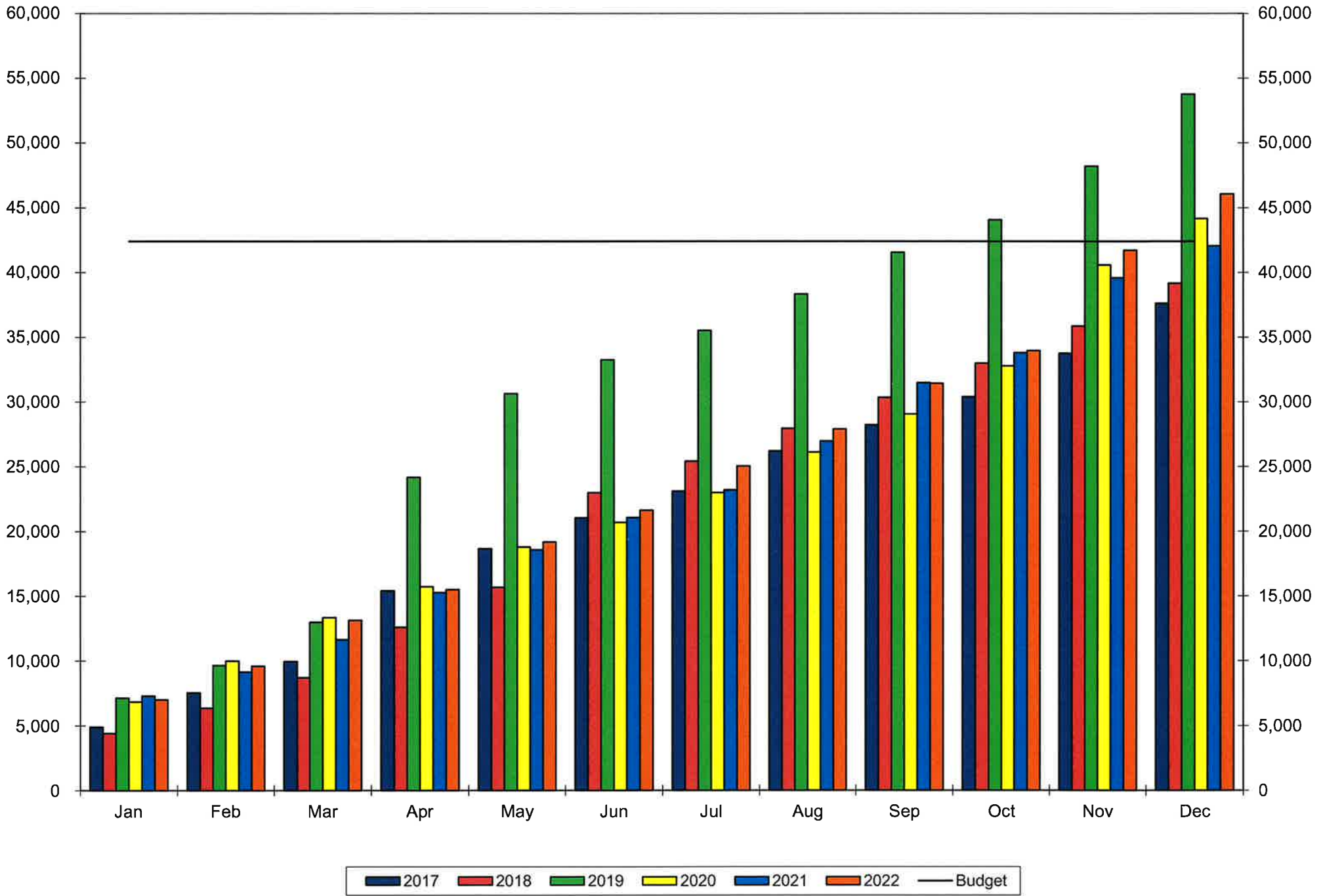
Total General Fund With Transfers & Advances



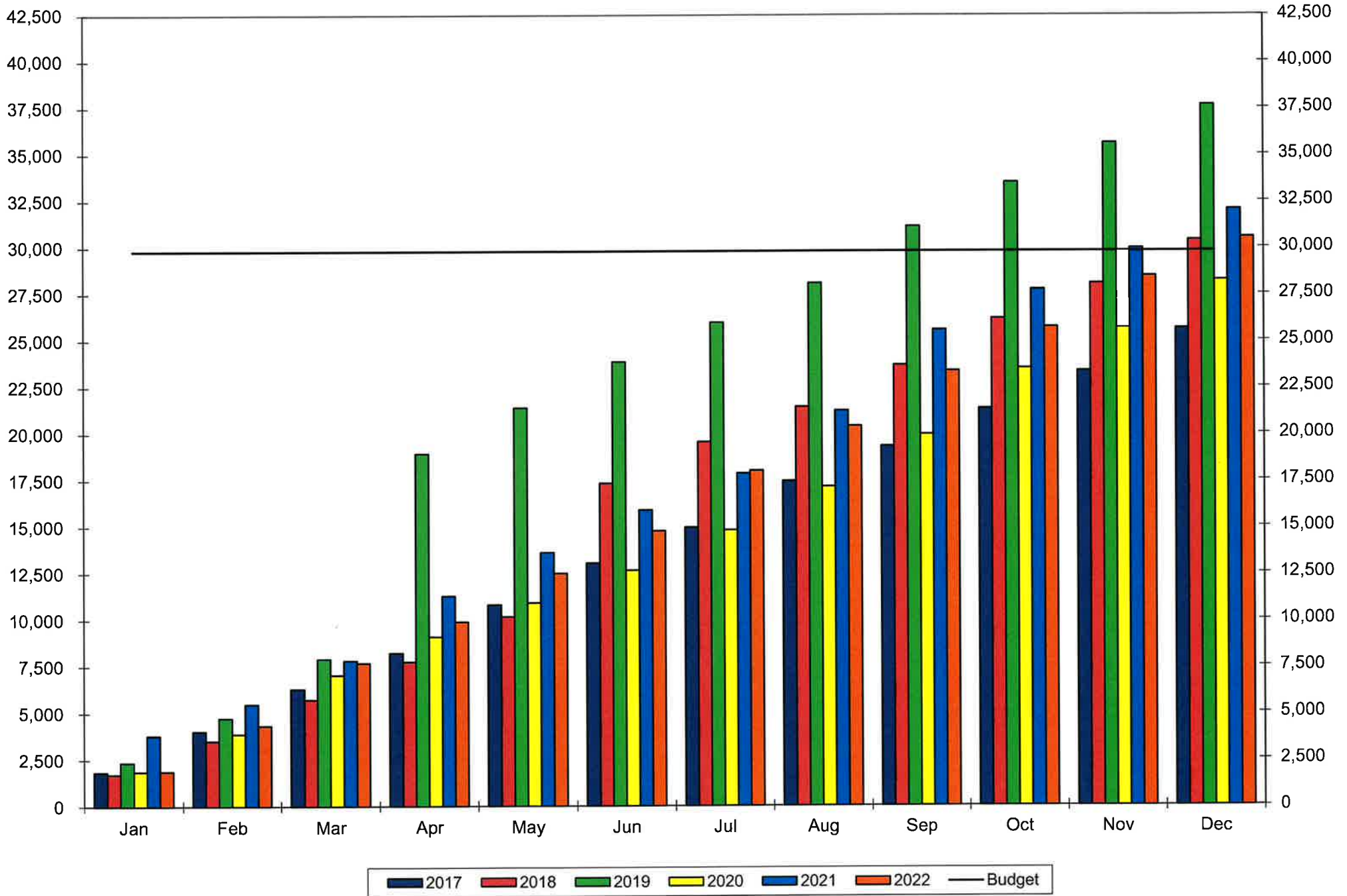
Total General Fund w/o Transfers & Advances



Total City-Wide Revenues With Transfers & Advances



Total City-Wide Revenues W/O Transfers & Advances



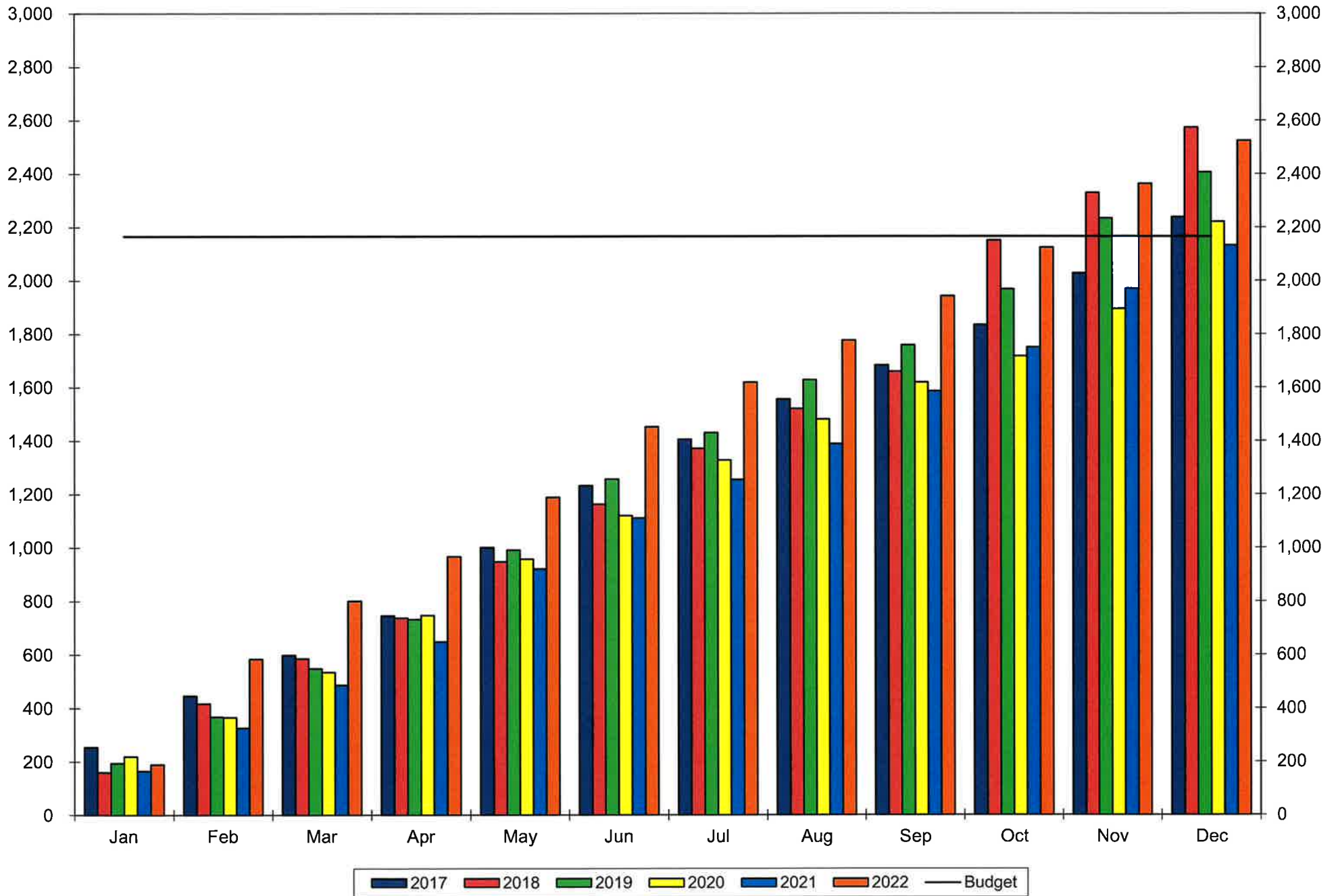
City of Oxford
Fire-EMS Fund Revenue
Budget to YTD Comparison

	<u>Budget</u>	%	<u>YTD</u>	%	<u>Balance</u>
		<u>Budget</u>		<u>Collected</u>	
Income Tax Local	1,236,978.00	56.58%	1,369,915.59	110.75%	132,937.59
EMCA Reimbursement	0.00	0.00%	0.00	0.00%	0.00
Fire/Life Squad Contracts and Grant	0.00	0.00%	4,762.01	0.00%	4,762.01
Oxford Township Fire/EMS	126,000.00	5.76%	126,000.00	100.00%	0.00
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%	73,607.50	129.14%	16,607.50
M.U. Reimbursement Equipment Athletic Events	20,000.00	0.91%	23,200.00	116.00%	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%	469,229.51	206.71%	242,229.51
Auction Sales	0.00	0.00%	25,000.00	0.00%	25,000.00
Miscellaneous	0.00	0.00%	2,920.00	0.00%	2,920.00
EMS Billing	600,000.00	27.45%	532,306.98	88.72%	(67,693.02)
EMS Billing - Collections	<u>25,000.00</u>	<u>1.14%</u>	<u>26,863.58</u>	<u>107.45%</u>	<u>1,863.58</u>
Charges for Public Services Total	625,000.00	0.29	559,170.56	89.47%	(65,829.44)
Building Permits	3,000.00	0.14%	6,525.00	217.50%	3,525.00
Civil Offence Citations	25,000.00	1.14%	50,000.00	200.00%	25,000.00
Interest Income	14,135.00	0.65%	15,204.58	107.57%	1,069.58
Contributions	0.00	0.00%	1,261.00	0.00%	1,261.00
Grants - Other	0.00	0.00%	810.00	0.00%	810.00
Reimbursements	35,000.00	1.60%	24,421.67	69.78%	(10,578.33)
Transfer from General Fund	20,000.00	0.91%	20,000.00	100.00%	0.00
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%	20,000.00	100.00%	0.00
Fire/EMS Fund Total	2,186,113.00	100.00%	2,544,457.91	116.39%	358,344.91
		Check	0.00	Check	0.00

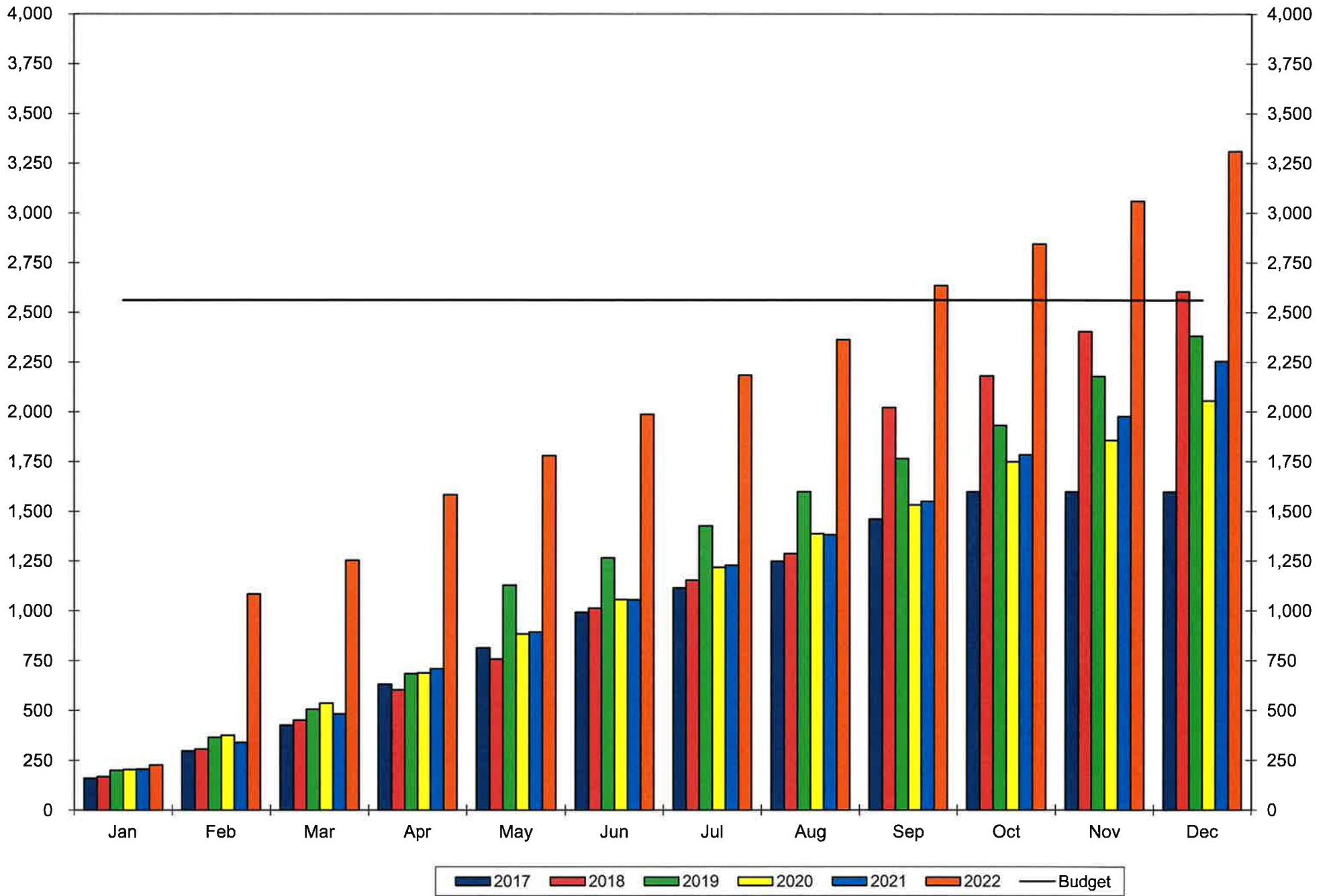
City of Oxford
Fire-EMS Fund Revenue
Actual YTD Comparison

	2022 Dec <u>YTD</u>	2021 Dec <u>YTD</u>	<u>Delta</u>
Income Tax Local	1,369,915.59	1,292,355.28	77,560.31
EMCA Reimbursement	0.00	0.00	0.00
Fire/Life Squad Contracts and Grant	4,762.01	3,984.70	777.31
Oxford Township Fire/EMS	126,000.00	126,000.00	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	73,607.50	35,201.25	38,406.25
M.U. Reimbursement Equipment Athletic Events	23,200.00	22,400.00	800.00
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	469,229.51	199,585.95	269,643.56
Auction Sales	25,000.00	141.00	24,859.00
Miscellaneous	2,920.00	285.00	2,635.00
EMS Billing	532,306.98	457,767.31	74,539.67
EMS Billing - Collections	<u>26,863.58</u>	<u>41,632.17</u>	<u>(14,768.59)</u>
Charges for Public Services Total	559,170.56	499,399.48	59,771.08
Building Permits	6,525.00	7,250.00	(725.00)
Civil Offence Citations	50,000.00	48,150.00	1,850.00
Interest Income	15,204.58	23,969.07	(8,764.49)
Contributions	1,261.00	1,700.00	(439.00)
Grants - Other	810.00	0.00	810.00
Reimbursements	24,421.67	60,237.89	(35,816.22)
Transfer from General Fund	20,000.00	20,000.00	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	20,000.00	20,000.00	0.00
Fire/EMS Fund Total	2,544,457.91	2,153,073.67	391,384.24
	Check 0.00	0.00	0.00

Total Fire/EMS Revenues w/o Transfers & Advances



Fire/EMS - Expenditures w/o Transfers & Advances



VISA / MASTERCARD / DISCOVER / ELECTRONIC CHECK CHARGES PROCESSED

Comparison of 2021 / 2022 Charges

	Number of Charges			Percent of Increase	Amount of Charges			Percent of Increase	Bank Charges/Amt of Charges		
	2021	2022			2021	2022			2021	2022	Percentage of Charge 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	3,751	-2.47%	Oct	307,760.92	305,129.37	-0.86%	Oct	2.24%	2.46%	9.87%
Nov	3,411	3,961	16.12%	Nov	308,274.85	307,741.07	-0.17%	Nov	2.31%	2.54%	9.90%
Dec	2,953	3,333	12.87%	Dec	276,620.32	280,848.08	1.53%	Dec	2.30%	2.46%	7.12%
Total				Total				Average			
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	11,045	8.18%	4th Q	892,656.09	893,718.52	0.12%	4th Q	2.28%	2.49%	8.96%
YTD	36,831	39,604	7.53%	YTD	3,140,289.46	3,162,316.93	0.70%	YTD Avg	2.24%	2.40%	6.92%

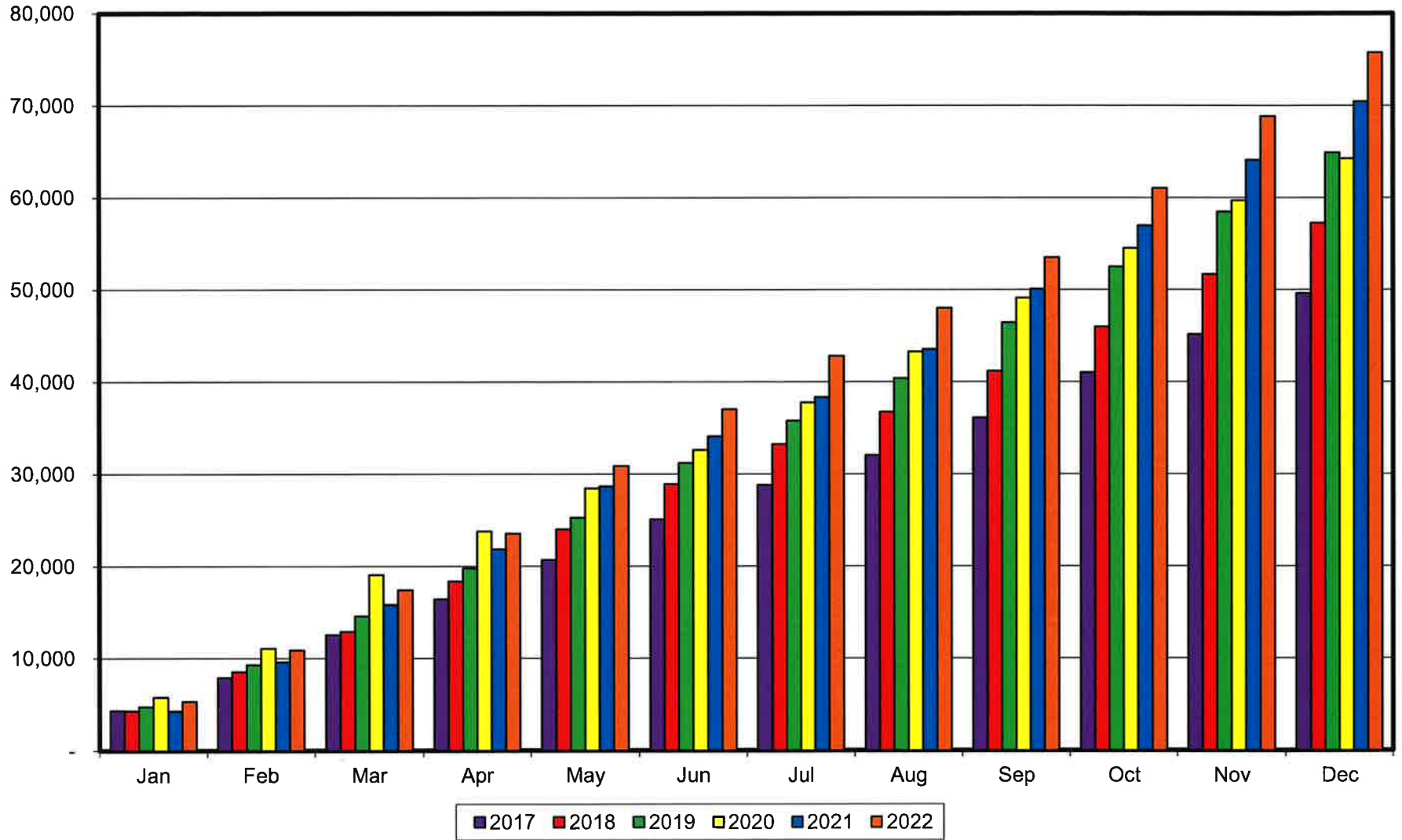
BANK CHARGES FOR VISA / MASTERCARD / DISCOVER ELECTRONIC CHECK ENTRIES

	Bank Charges			Percent of Increase	Cost per Charge			Percent of Increase	Cost per \$100		
	2021	2022			2021	2022			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	7,514.22	8.93%	Oct	1.79	2.00	11.69%	Oct	0.45	0.41	-8.98%
Nov	7,111.70	7,802.43	9.71%	Nov	2.08	1.97	-5.52%	Nov	0.43	0.39	-9.01%
Dec	6,353.84	6,910.29	8.76%	Dec	2.15	2.07	-3.64%	Dec	0.44	0.41	-6.65%
Total				Average				Average			
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	22,226.94	9.15%	4th Q	2.01	2.02	0.27%	4th Q	0.44	0.40	-8.22%
YTD	70,433.01	75,733.70	7.53%	YTD Avg	1.93	1.93	-0.36%	YTD Avg	0.45	0.42	-6.42%

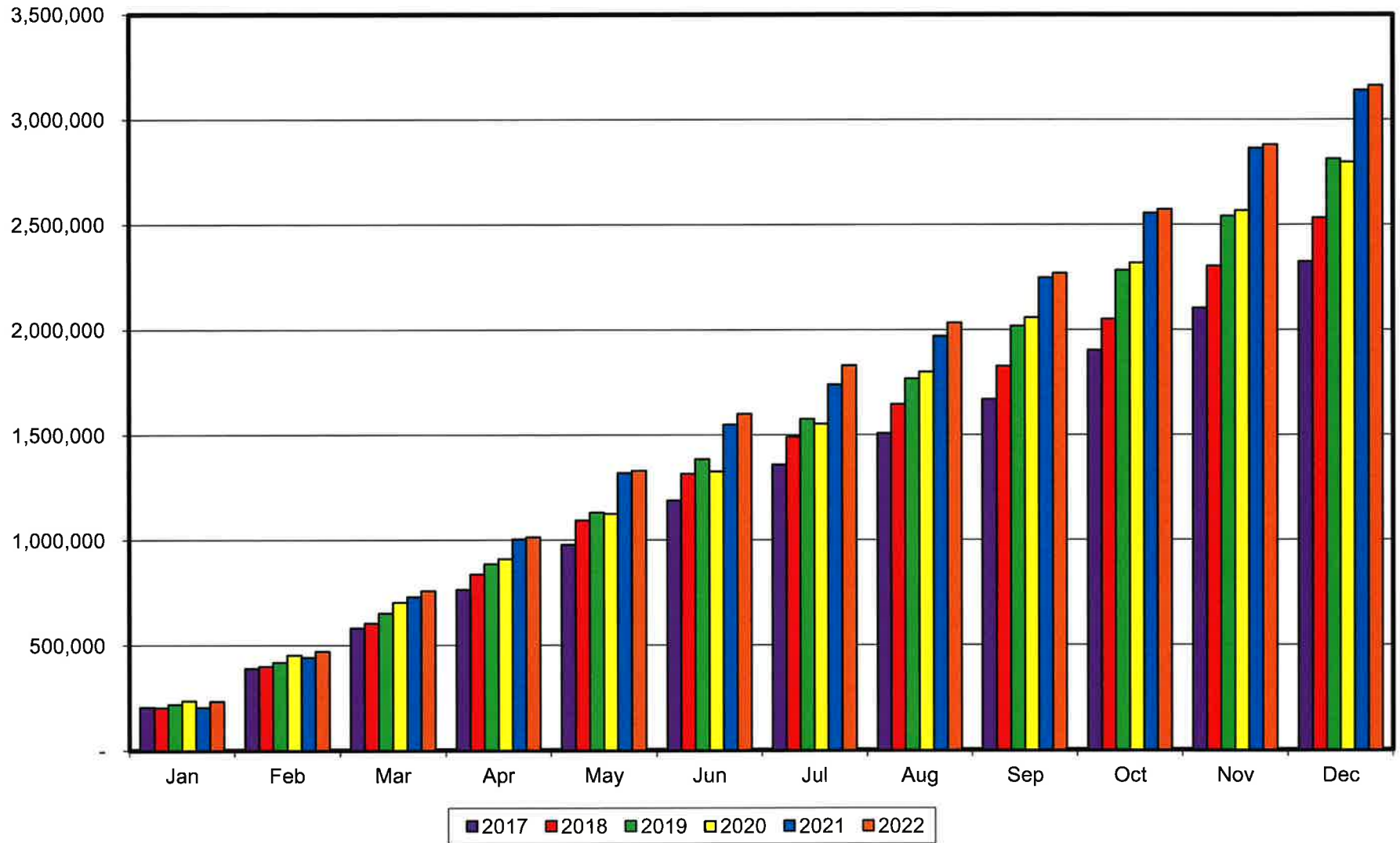
- Check

*** Based on 4th quarter YTD

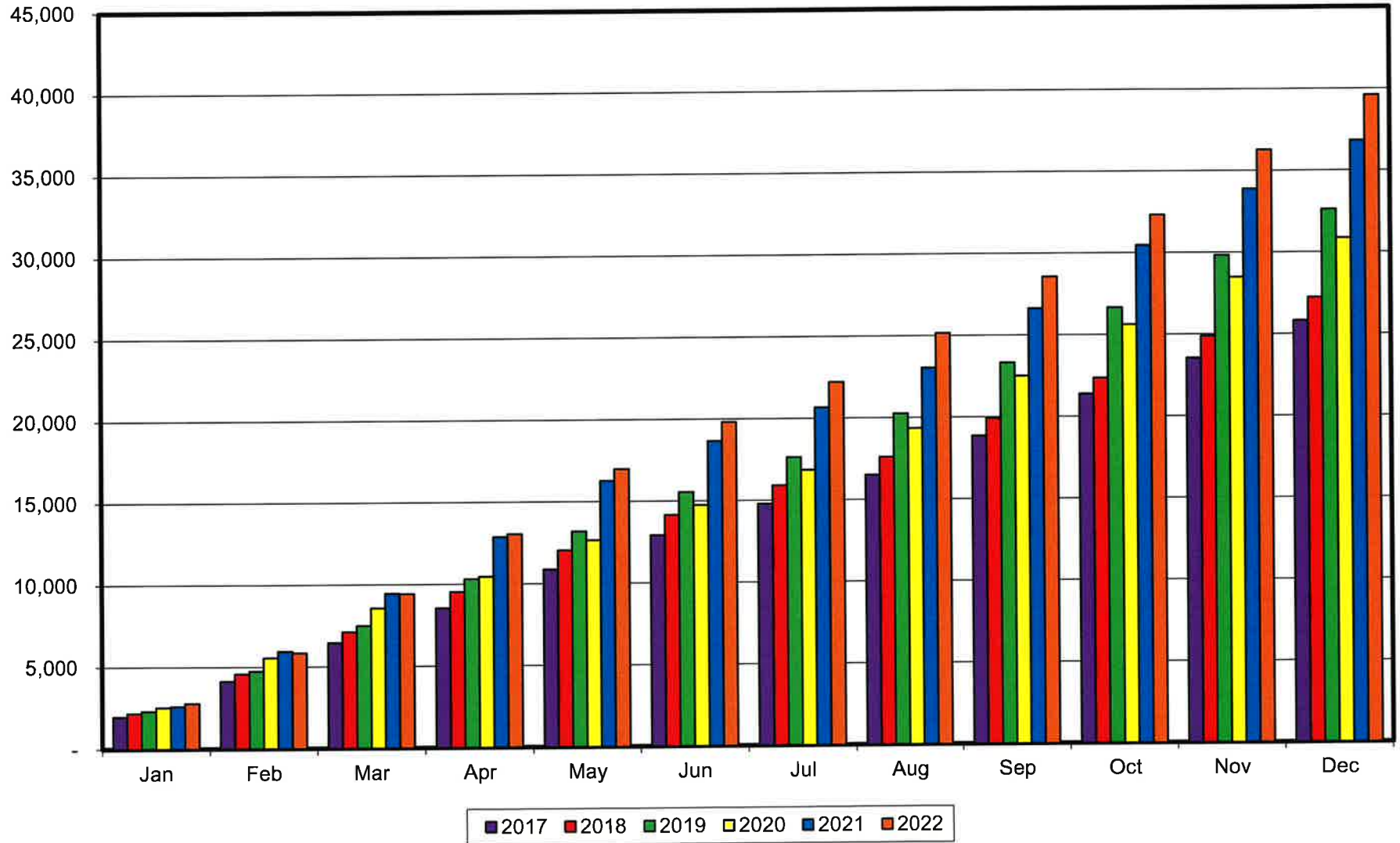
Credit Card Bank Charges



Credit Card Receipts



Number of Credit Card 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	-	-	-
	3,556.28	-	-	-
	3,884.30	-	-	-
	<u>3,392.75</u>	-	-	-
	35,408.85	-	-	-
			Total	<u>35,408.85</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
	55.07	-	-	726.92
	97.67	-	-	726.06
	<u>54.28</u>	-	-	<u>728.93</u>
	461.33	-	3,245.27	8,854.15
			Total	<u>12,560.75</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	-	-	-
	251.18	-	-	-

2022 Bank Charges

	351.64	-	-	-
	<u>169.98</u>	<u>-</u>	<u>-</u>	<u>-</u>
	10,816.58	-	-	-
			Total	<u>10,816.58</u>

130.710.52329	-	100.00	-	-
	-	100.00	-	-
	-	100.00	-	-
	-	100.00	-	-
	-	100.00	-	-
	-	100.00	-	-
	-	100.00	-	-
	-	100.00	-	-
	-	100.00	-	-
	-	192.92	-	-
	-	100.00	-	-
	-	<u>100.00</u>	<u>-</u>	<u>-</u>
	-	1,292.92	-	-
			Total	<u>1,292.92</u>

321.814.52329	1,944.31	-	174.28	314.34
	1,645.77	-	182.11	312.61
	1,648.95	-	204.26	311.34
	1,855.33	-	189.32	308.31
	1,712.48	-	169.50	306.59
	1,854.28	-	170.87	307.47
	1,717.36	-	190.60	306.09
	1,471.56	-	70.73	306.79
	1,494.98	-	156.80	305.47
	1,510.00	-	137.95	302.77
	2,225.17	-	141.38	302.40
	<u>2,275.46</u>	<u>-</u>	<u>157.08</u>	<u>303.60</u>
	21,355.65	-	1,944.88	3,687.78
			Total	<u>26,988.31</u>

331.834.52329	2,499.83	-	278.86	502.97
	2,115.99	-	291.39	500.21
	2,120.06	-	326.84	498.18
	2,385.42	-	302.93	493.33

2022 Bank Charges

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
1,941.44	-	177.37	484.46
2,860.92	-	181.77	483.88
<u>2,925.58</u>	<u>-</u>	<u>201.96</u>	<u>485.79</u>

27,457.23	-	2,925.51	5,900.81
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Total			<u>36,283.55</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
862.85	-	78.83	81.03
1,271.50	-	80.79	80.94
<u>1,300.25</u>	<u>-</u>	<u>89.75</u>	<u>81.26</u>

12,203.10	-	700.73	987.04
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Total			<u>13,890.87</u>
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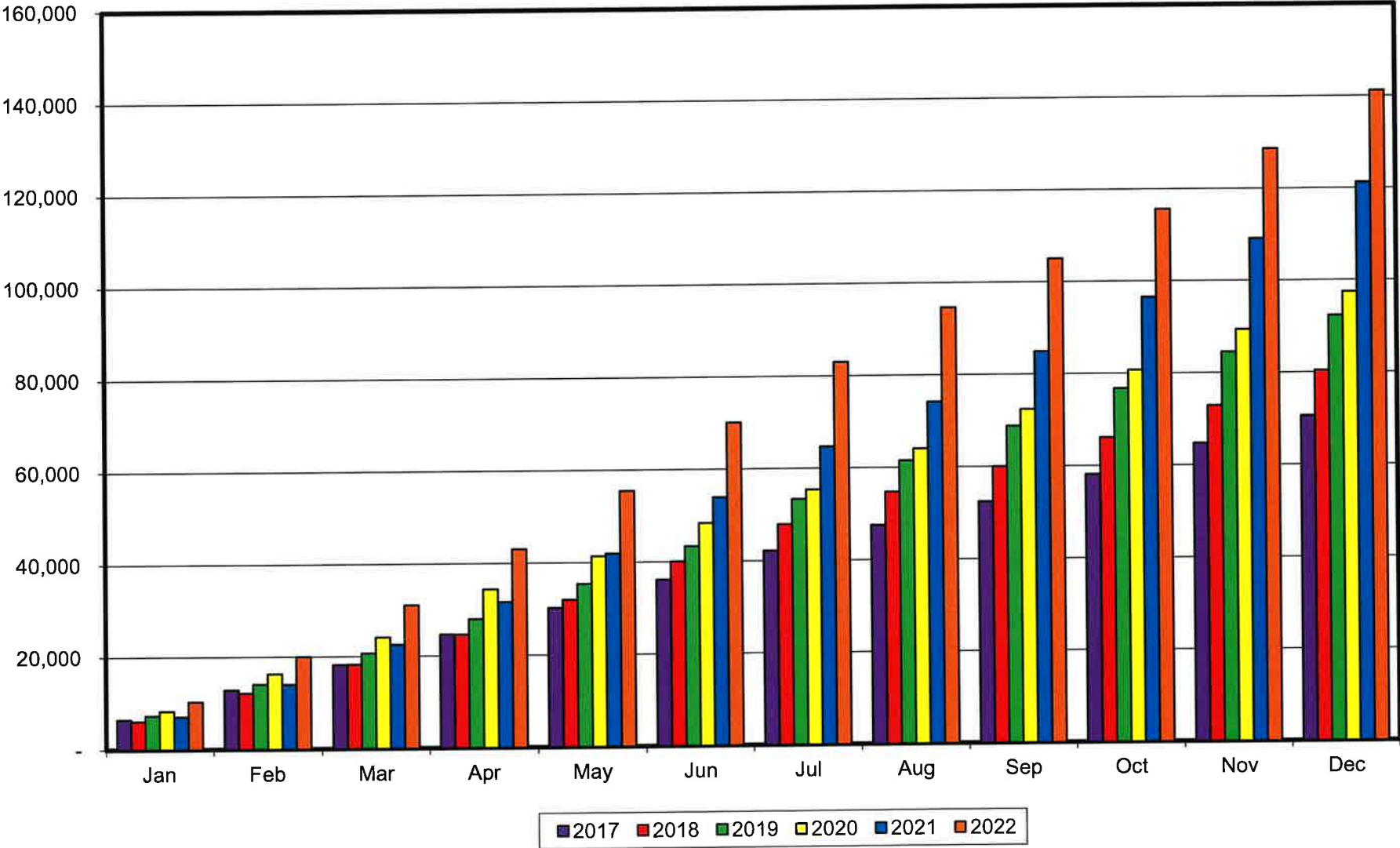
353.856.52329

-	-	-	88.70
-	-	-	88.06
-	-	-	87.71
-	-	-	86.70
-	-	-	86.33
-	-	-	86.66
-	-	-	86.22
-	-	-	86.44
-	-	-	85.88
-	-	-	85.31
-	-	-	85.25
<u>-</u>	<u>-</u>	<u>-</u>	<u>85.60</u>

-	-	-	1,038.86
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			Total	<u>1,038.86</u>
418.152.52329	223.86	-	-	-
	1,163.51	-	-	-
	186.25	-	-	-
	193.26	-	-	-
	169.09	-	-	-
	172.22	-	-	-
	92.47	-	-	-
	129.46	-	-	-
	94.38	-	-	-
	116.53	-	-	-
	175.16	-	-	-
	<u>149.32</u>	<u>-</u>	<u>-</u>	<u>-</u>
	2,865.51	-	-	-
			Total	<u>2,865.51</u>
Totals:	110,568.25	1,292.92	8,816.39	20,468.64
			Grand Total:	<u>141,146.20</u>

Total Bank Charges



December 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	9,047,427.76	38,095.25	(88,743.24)	8,996,779.77	866,560.60	709,678.84	(64,823.98)	911,415.46	672,729.37	11,170.08	(37,137.11)	646,762.34	10,586,717.73	158,944.17	(190,704.33)	10,745,661.90 Collections (190,704.33) Refunds (316,648.72) Retainer (2,151.09) Adj. 10,236,157.76 Net
2021	8,402,419.15	19,209.03	(28,507.29)	8,393,120.89	779,233.20	60,485.59	(62,774.86)	776,943.93	550,599.13	11,921.31	(80,591.47)	481,928.97	9,732,251.48	91,615.93	(171,873.62)	9,823,867.41 Collections (171,873.62) Refunds (289,559.83) Retainer (3,646.17) Adj. 9,358,787.79 Net
2020	8,328,231.97	38,498.95	(29,417.81)	8,337,313.11	709,546.59	48,435.85	(33,592.27)	724,390.17	515,414.51	16,351.38	(42,359.12)	489,406.77	9,553,193.07	103,286.18	(105,369.20)	9,656,479.25 Collections (105,369.20) Refunds (286,533.30) Retainer (2,019.10) Adj. 9,262,557.65 Net
2019	8,769,905.38	27,385.45	(36,510.22)	8,760,780.61	811,039.30	156,704.90	(61,966.64)	905,777.56	679,654.64	23,014.36	(23,671.64)	678,997.36	10,260,599.32	207,104.71	(122,148.50)	10,467,704.03 Collections (122,148.50) Refunds (310,366.69) Retainer (13,650.38) Adj. 10,021,538.46 Net
2018	8,591,274.74	24,965.90	(40,608.93)	8,575,631.71	703,095.19	64,679.64	(80,305.08)	687,469.75	879,620.26	5,617.99	(26,507.56)	858,730.69	10,173,990.19	95,263.53	(147,421.57)	10,269,253.72 Collections (147,421.57) Refunds (303,654.97) Retainer (1,618.16) Adj. 9,816,559.02 Net
2017	8,338,744.22	23,522.69	(39,963.13)	8,322,303.78	781,139.25	40,579.54	(58,386.47)	763,332.32	827,262.76	17,388.27	(25,880.90)	818,770.13	9,947,146.23	81,490.50	(124,230.50)	10,028,636.73 Collections (124,230.50) Refunds (297,132.17) Retainer (2,335.21) Adj. 9,604,938.85 Net
2016	8,058,772.52	10,865.70	(44,268.04)	8,025,370.18	777,364.18	49,030.03	(50,347.39)	776,046.82	718,667.51	5,581.05	(18,413.90)	705,834.66	9,554,804.21	65,476.78	(113,029.33)	9,620,280.99 Collections (113,029.33) Refunds (285,217.55) Retainer (1,816.30) Adj. 9,220,217.81 Net

9,752,048.49 Check ✓
 8,923,465.22 Check ✓
 10,554,957.57 Check ✓
 9,651,993.79 Check ✓

Current	8,996,779.77	911,415.46	646,762.34	10,554,957.57	Collections & Refunds	(318,799.81)	Retainer & Adj.
Prior	8,393,120.89	776,943.93	481,928.97	9,651,993.79	Collections & Refunds	(293,206.00)	Retainer & Adj.
Delta	603,658.88	134,471.53	164,833.37	902,963.78		(25,593.81)	877,369.97
	7.19%	17.31%	34.20%		9.36% Percentage Increase/(Decrease) from Previous Yr.		

December 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	1,126,097.83	4,727.02	(11,067.98)	1,119,756.87	120,195.87	14,511.96	(9,104.57)	125,603.26	82,622.10	1,334.65	(4,488.93)	79,467.82	1,328,915.80	20,573.63	(24,661.48)		1,349,489.43 Collections (24,661.48) Refunds (39,744.83) Retainer (271.68) Adj. 1,284,811.44 Net
2021	1,047,885.76	2,391.91	(3,553.93)	1,046,723.74	113,965.48	8,854.55	(9,917.22)	112,902.81	66,885.56	1,432.56	(9,559.43)	58,758.69	1,228,736.80	12,679.02	(23,030.58)		1,241,415.82 Collections (23,030.58) Refunds (36,551.57) Retainer (467.41) Adj. 1,181,366.26 Net
2020	1,036,247.50	4,758.97	(3,651.92)	1,037,354.55	95,657.88	6,452.93	(4,494.23)	97,616.58	62,499.85	1,763.53	(5,148.81)	59,114.57	1,194,405.23	12,975.43	(13,294.96)		1,207,380.66 Collections (13,294.96) Refunds (35,822.56) Retainer (251.88) Adj. 1,158,011.26 Net
2019	1,092,807.89	3,407.91	(4,554.35)	1,091,661.45	100,412.48	16,956.56	(8,033.49)	109,335.55	82,305.13	2,415.17	(2,667.03)	82,053.27	1,275,525.50	22,779.64	(15,254.87)		1,298,305.14 Collections (15,254.87) Refunds (38,491.52) Retainer (1,695.71) Adj. 1,242,863.04 Net
2018	1,070,938.07	3,105.57	(5,062.34)	1,068,981.30	93,110.65	8,497.61	(10,711.71)	90,896.55	108,629.89	680.58	(3,254.01)	106,056.46	1,272,678.61	12,283.76	(19,028.06)		1,284,962.37 Collections (19,028.06) Refunds (37,975.92) Retainer (203.77) Adj. 1,227,754.62 Net
2017	1,039,354.15	2,925.73	(4,975.06)	1,037,304.82	108,782.03	5,412.37	(8,571.16)	105,623.24	101,759.51	1,628.59	(3,208.68)	100,179.42	1,249,895.69	9,966.69	(16,754.90)		1,259,862.38 Collections (16,754.90) Refunds (37,293.24) Retainer (293.12) Adj. 1,205,521.12 Net
2016	1,005,931.29	1,355.03	(5,527.33)	1,001,758.99	108,873.67	6,520.42	(7,223.67)	108,170.42	89,016.27	676.37	(2,259.58)	87,433.06	1,203,821.23	8,551.82	(15,010.58)		1,212,373.05 Collections (15,010.58) Refunds (35,920.88) Retainer (228.04) Adj. 1,161,213.55 Net

Current	1,119,756.87	125,603.26	79,467.82	1,324,827.95	Collections & Refunds	(40,016.51)	Retainer & Adj.
Prior	<u>1,046,723.74</u>	<u>112,902.81</u>	<u>58,758.69</u>	<u>1,218,385.24</u>	Collections & Refunds	<u>(37,018.98)</u>	Retainer & Adj.
Delta	73,033.13	12,700.45	20,709.13	106,442.71		(2,997.53)	103,445.18
	6.98%	11.25%	35.24%	8.74%	Percentage Increase/(Decrease) from Previous Yr.		

December RITA Distribution YTD General Fund

Year	Withholdings				Individual				Net Profit				Total			
	Tax	PI	Ref/Adj	Total	Tax	PI	Ref/Adj	Total	Tax	PI	Ref/Adj	Total	Tax	PI	Ref/Adj	Rounding
2022	7,921,329.93	33,368.23	(77,675.26)	7,877,022.90	746,364.73	95,166.88	(55,719.41)	785,812.20	590,107.27	9,835.43	(32,648.18)	567,294.52	9,257,801.93	138,370.54	(166,042.85)	9,396,172.47 Collections (166,042.85) Refunds (276,903.89) Retainer (1,879.41) Adj. 8,951,346.32 Net
2021	7,354,533.39	16,817.12	(24,953.36)	7,346,397.15	665,267.72	51,631.04	(52,857.64)	664,041.12	483,713.57	10,488.75	(71,032.04)	423,170.28	8,503,514.68	78,936.91	(148,843.04)	8,582,451.59 Collections (148,843.04) Refunds (253,008.26) Retainer (3,178.76) Adj. 8,177,421.53 Net
2020	7,291,984.47	33,739.98	(25,765.89)	7,299,958.56	613,888.71	41,982.92	(29,098.04)	626,773.59	452,914.66	14,587.85	(37,210.31)	430,292.20	8,358,787.84	90,310.75	(92,074.24)	8,449,098.59 Collections (92,074.24) Refunds (250,710.74) Retainer (1,767.22) Adj. 8,104,546.39 Net
2019	7,677,097.49	23,977.54	(31,955.87)	7,669,119.16	710,626.82	139,748.34	(53,933.15)	796,442.01	597,349.51	20,599.19	(21,004.61)	596,944.09	8,985,073.82	184,325.07	(106,893.63)	9,169,398.89 Collections (106,893.63) Refunds (271,875.17) Retainer (11,954.67) Adj. 8,778,675.42 Net
2018	7,520,336.67	21,860.33	(35,546.59)	7,506,650.41	609,984.54	56,182.03	(69,593.37)	596,573.20	770,990.37	4,937.41	(23,253.55)	752,674.23	8,901,311.58	82,979.77	(128,393.51)	8,984,291.35 Collections (128,393.51) Refunds (265,679.05) Retainer (1,414.39) Adj. 8,588,804.40 Net
2017	7,299,390.07	20,596.96	(34,988.07)	7,284,998.96	672,357.22	35,167.17	(49,815.31)	657,709.08	725,503.25	15,759.68	(22,672.22)	718,590.71	8,697,250.54	71,523.81	(107,475.60)	8,768,774.35 Collections (107,475.60) Refunds (259,838.93) Retainer (2,042.09) Adj. 8,399,417.73 Net
2016	7,052,841.23	9,510.67	(38,740.71)	7,023,611.19	668,490.51	42,509.61	(43,123.72)	667,876.40	629,651.24	4,904.68	(16,154.32)	618,401.60	8,350,982.98	56,924.96	(98,018.75)	8,407,907.94 Collections (98,018.75) Refunds (249,296.67) Retainer (1,588.26) Adj. 8,059,004.26 Net

Current	7,877,022.90	785,812.20	567,294.52	9,230,129.62	Collections & Refunds	(278,783.30)	Retainer & Adj.
Prior	7,346,397.15	664,041.12	423,170.28	8,433,608.55	Collections & Refunds	(256,187.02)	Retainer & Adj.
Delta	530,625.75	121,771.08	144,124.24	796,521.07		(22,596.28)	773,924.79
	7.22%	18.34%	34.06%	9.44%	Percentage Increase/(Decrease) from Previous Yr.		