City of Oxford OHIO
HOME OF MIAMI UNIVERSITY

OXFORD CITY COUNCIL
Work Session Minutes

Tuesday, September 6, 2022

Roll Call

William Snavely Mayor	Chantel Raghu Vice Mayor
Jason Bracken	Amber Franklin
Alex French	Glenn Ellerbe
David Prytherch	

A work session meeting of the Oxford City Council was called to order by Mayor William Snavely on Tuesday, September 6, 2022 at 7:00 p.m. Members in attendance were Amber Franklin, Jason Bracken, Glenn Ellerbe, Alex French, David Prytherch, and Chantel Raghu arrived at 7:20 pm.

Staff Members in Attendance

Mr. Doug Elliott, City Manager; Ms. Jessica Greene, Assistant City Manager; Mr. Joe Newlin, Finance Director; Mr. Mike Dreisbach, Service Director; Mr. Sam Perry, Community Development Director; Mr. John Jones, Police Chief; Mr. John Detherage, Fire Chief; Mr. Casey Wooddell, Parks and Recreation Director; and Ms. Heather Barbour, Clerk of Council.

Approval of the Agenda

Motion – To Adopt

(Voice Vote) 1st Mr. Prytherch 2nd Ms. French

AYE #6

NAY #0

ABS #0

Presentation- General Fund Five-Year Forecast

Mr. Newlin shared the attached slides entitled Budgeting Made Simple. Mr. Newlin noted that a balanced budget is revenue – expenditures = 0. Mr. Newlin compared building the General Fund Budget to building a seven-layer salad. Mr. Newlin mentioned there's no magic formula. It's all going in the new budget format that has been in the works for the past year. Mr. Newlin mentioned the three possible types of expenditures for each department. Mr. Newlin noted personnel costs, operating expenditures, and transfers to other funds for operations, debt, or capital expenditures. Mr. Newlin described the next layer to include various fees within a specific division. Mr. Newlin gave the example of Security of Persons & Property Division and the fees set in the annual Fee Ordinance, which is adopted at the same time as the City's budget is passed by City Council. Mr. Newlin noted that the next layer includes accounts like auction sales, miscellaneous, and reimbursements that are not division-specific sources of revenue but rather multiple divisions throughout the year. Mr. Newlin added that the third layer includes investment revenue, hotel taxes, and local government receipts. These three sources of revenue are divided among the divisions by the simple formula (Divisions total operational cost divided by total general fund operational costs) times the revenue source. Mr. Newlin addressed the fourth layer, the income tax receipts, the largest source of income for general fund operation, is first assigned to security of persons & property, public health & welfare, leisure time activities, and Community Environment, so they break even for the reporting period. Leftover income tax revenue is applied to the general government division. Mr. Newlin shared slides forecasting the next five years for the general fund, street fund, parking fund, water fund, wastewater fund, solid was fund and fire/EMS fund. Mr. Newlin offered to answer any questions. Mayor Snavely thanked Mr. Newlin for the presentation.

Adjournment

Motion to Adjourn Meeting at 7:24 p.m.

(Voice Vote) 1st Ms. Raghu   2nd Ms. Franklin

AYE #7

NAY #0

ABS # 0

Budgeting Made Simple

Think Botany 101

Balanced Budget: Revenue - Expenditures = 0

Building the General Fund Budget is like building a seven layer salad.

Each department within the Division has three possible type of expenditures or layers

Personnel cost are generally the largest

Followed by operating expenditures

Finally transfers to other Funds for operations, debt or capital expenditures.

Layer One – this includes various fees within a specific Division, for instance Parking Violations and Administrative Citations belong in the Security of Persons & Property Division. These fees are set in the annual Fee Ordinance which is adopted at the same time as the City's budget is passed by City Council.

Layer Two – this includes accounts like Auctions Sales, Miscellaneous and Reimbursements which are not Division specific sources of revenue, rather multiple Divisions may receive them throughout the year.

Layer Three – this includes Investment Revenue, Hotel Taxes and Local Government Receipts. These three sources of revenue are divided among the Divisions by the simple formula (Divisions total operational cost divided by total General Fund operational costs) times the revenue source. Next Property Tax Revenue is divided by first subtracting any General Obligation Debt, in the City's case the transfer to the Aquatic Center Debt Service Fund, then the reminder is divided by the simple formula (Divisions total operational cost divided by total General Fund operational costs) times the remaining Property Tax Revenue. The portion of the Property Tax for the transfer to the Aquatic Center Debt Service Fund is then assigned to the General Government Division.

Fourth - finally the Income Tax Receipts, the largest source of income for General Fund operations, is first assigned to Security of Persons & Property, Public Health & Welfare, Leisure Time Activities and Community Environment so they break even for the reporting period. Last but not least, the left over Income Tax Revenue is applied to the General Government Division.   This is the source of funding for transfers to other Funds for operations, debt or capital expenditures.

City of Oxford General Fund Five Year Forcast

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Forcast	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Total
Property Tax	1,001,412	1,146,967	1,049,273	1,096,095	1,065,999	1,074,342	1,085,084	1,070,489	1,085,208	1,099,059	1,171,892	1,203,549	1,194,207	1,443,100	1,400,000	1,400,000	1,414,000	1,428,140	1,442,421	1,456,845	24,328,082
																0.00%	1.00%	1.00%	1.00%	1.00%	
Income Tax	7,100,077	7,063,680	6,717,935	6,712,608	6,813,679	7,284,301	7,788,102	8,213,624	8,420,652	8,783,372	9,058,621	9,351,198	8,612,160	8,939,028	8,800,000	8,900,000	9,078,000	9,259,560	9,444,751	9,633,646	165,974,994
	8.57%	-0.51%	-4.89%	-0.08%	1.51%	6.91%	6.92%	5.46%	2.52%	4.31%	3.13%	3.23%	-7.90%	3.80%	-1.56%	1.14%	2.00%	2.00%	2.00%	2.00%	
Hotel Tax	174,303	170,727	163,648	178,385	178,476	213,770	220,484	226,117	241,855	261,642	271,952	268,954	121,811	219,722	240,000	255,000	***255,000***	***255,000***	***255,000***	***255,000***	4,426,846
State Levied Shared Taxes	1,550,272	1,026,825	943,588	1,069,073	851,150	643,862	440,303	395,689	380,996	366,300	376,233	428,201	445,343	531,307	590,102	535,800	535,800	535,800	535,800	535,800	12,718,244
Intergovernmental Receipts	137,051	104,389	218,277	75,559	83,420	68,562	87,417	75,295	64,749	110,768	128,686	117,957	104,857	135,533	175,638	198,684	198,684	198,684	198,684	198,684	2,681,578
Charges for Public Services	664,880	769,441	775,485	396,177	422,552	473,209	439,469	530,789	481,301	486,265	458,705	677,965	385,228	825,838	728,726	735,055	735,055	735,055	735,055	735,055	12,191,305
Permits & Fees	375,620	385,870	417,812	401,991	397,943	424,152	445,731	445,071	572,643	640,360	557,884	493,266	438,726	434,480	429,800	438,800	438,800	438,800	438,800	438,800	9,055,349
Fines, Cost & Forfeitures	264,224	232,653	323,168	241,358	195,627	202,153	210,524	176,996	145,879	189,079	181,858	200,666	162,546	226,140	176,008	186,400	186,400	186,400	186,400	186,400	4,060,879
Interest Income	**620,492**	**308,204**	**111,817**	**67,059**	**88,542**	**60,087**	**3,843**	**90,009**	**127,653**	**151,227**	**170,001**	**264,731**	**173,793**	**102,219**	**60,273**	**150,110**	**151,611**	**153,127**	**154,658**	**156,205**	**3,165,662**
																149.05%	1.00%	1.00%	1.00%	1.00%	
Miscellaneous	306,042	173,667	129,788	111,484	179,770	196,755	269,697	176,699	204,119	217,160	247,250	245,656	528,319	271,902	193,500	193,500	193,500	193,500	193,500	193,500	4,419,308
Total Operating Revenue	**12,194,373**	**11,382,423**	**10,850,791**	**10,349,789**	**10,277,158**	**10,641,193**	**10,990,654**	**11,400,778**	**11,725,055**	**12,305,232**	**12,623,082**	**13,252,143**	**12,166,990**	**13,129,269**	**12,794,047**	**12,993,349**	**13,186,850**	**13,384,066**	**13,585,069**	**13,789,935**	**243,022,247**
Security of Persons & Property	4,807,100	5,135,359	5,274,442	4,175,411	4,184,461	4,276,918	4,493,510	4,549,053	4,466,057	4,824,197	4,888,443	5,246,990	5,042,806	5,406,177	5,847,749	6,208,154	6,301,276	6,395,795	6,491,732	6,589,108	104,604,738
Public Health & Welfare	292,817	191,009	125,408	124,204	127,693	133,080	122,530	122,331	123,304	127,344	127,993	128,356	216,233	133,417	178,474	183,474	183,474	183,474	183,474	183,474	3,191,563
Leisure Time Activities	1,243,275	1,311,532	1,284,084	1,254,244	1,328,629	1,318,378	1,367,609	1,369,685	1,340,489	1,404,758	1,408,327	1,569,270	1,449,993	1,664,949	1,754,134	1,958,375	2,056,294	2,159,109	2,267,064	2,380,417	31,890,615
Community Environment	727,000	804,151	806,600	811,878	774,335	785,042	855,751	852,309	942,940	1,118,617	1,051,868	955,841	901,252	1,006,982	1,058,388	939,538	953,631	967,935	982,454	997,191	18,293,703
General Government	3,467,094	2,265,065	2,325,082	1,726,323	1,632,311	1,768,180	1,648,073	1,720,337	1,791,330	1,925,644	2,041,832	1,889,302	1,919,479	2,362,965	2,070,124	2,295,965	2,330,404	2,365,360	2,400,840	2,436,853	42,382,563
Total Operating Expenses	**10,537,286**	**9,707,116**	**9,815,616**	**8,092,060**	**8,047,429**	**8,281,598**	**8,487,473**	**8,613,715**	**8,664,120**	**9,400,560**	**9,518,463**	**9,789,759**	**9,529,763**	**10,574,490**	**10,908,869**	**11,585,506**	**11,825,079**	**12,071,673**	**12,325,564**	**12,587,043**	**200,363,182**
Revenue - Operating Expenses	**1,657,087**	**1,675,307**	**1,035,175**	**2,257,729**	**2,229,729**	**2,359,595**	**2,503,181**	**2,787,063**	**3,060,935**	**2,904,672**	**3,104,619**	**3,462,384**	**2,637,227**	**2,554,779**	**1,885,178**	**1,407,843**	**1,361,771**	**1,312,393**	**1,259,505**	**1,202,892**	**42,659,065**
Park Debt Transfer	328,060	286,004	311,252	312,150	307,450	313,050	306,800	306,800	310,850	307,075	311,763	311,250									3,712,504
Aquatic Center Debt													-	269,791	305,250	311,050	306,550	307,050	307,400	308,400	2,115,491
Streets Transfer	441,900	400,000	448,523	413,000	433,000	433,000	492,038	521,664	530,604	544,613	582,045	578,085	452,425	447,665	511,960	552,621	560,910	569,324	577,864	586,532	10,077,773
																	1.50%	1.50%	1.50%	1.50%	
Discretionary Spending	**887,127**	**989,303**	**275,400**	**1,532,579**	**1,489,279**	**1,613,545**	**1,704,343**	**1,958,599**	**2,219,481**	**2,052,984**	**2,210,811**	**2,573,049**	**2,184,802**	**1,837,323**	**1,067,968**	**544,172**	**494,311**	**436,019**	**374,241**	**307,960**	**26,753,297**
Transfer from Capital Improvement	**1,500,000**	**567,097**	**590,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,657,097**
Adjusted Discretionary Spending	**2,387,127**	**1,556,400**	**865,400**	**1,532,579**	**1,489,279**	**1,613,545**	**1,704,343**	**1,958,599**	**2,219,481**	**2,052,984**	**2,210,811**	**2,573,049**	**2,184,802**	**1,837,323**	**1,067,968**	**544,172**	**494,311**	**436,019**	**374,241**	**307,960**	**29,410,394**

Oxford Cemetery Association (net revenue - expenses) — 2024: **35,000** | 2025: **35,000** | 2026: **35,000** | 2027: **35,000**

***** Property taxes increase 1% in 2024 - 2027 based on 2023 Budget**

***** Income taxes increase 2.6% 2023 Budget, 2.0% 2024 - 2027 based on 2023 Budget**

***** Hotel taxes increase back to pre-COVID levels in 2023**

***** Interest Income increase 1% 2024 - 2027**

***** Local Government Funds budgeted increase 4.3% 2023**

***** 2022 Forcasted Revenue & Expenditures**

***** Expenditure increase 1.5% in 2024 - 2027 except Public Health & Welfare (mostly agency funding) based on 2023 Budget**

***** Ramp up of Fire/EMS to 24 hour coverage**

***** Transfer from Capital Improvement offsets payments made from the General Fund for Western Knolls settlement**

***** Transfer to Streets increases 1.5% 2024 - 2027**

City of Oxford Street Fund Five Year Forcast

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Total
Motor Vehicle License Fees	47,776	45,386	43,798	45,180	45,531	43,594	41,516	42,970	45,103	45,701	47,054	45,230	37,303	40,257	41,000	47,000	47,000	47,000	47,000	47,000	938,633
Gasoline Tax	228,216	221,922	226,488	209,925	203,488	205,731	214,988	217,407	219,132	230,717	240,620	298,113	357,635	345,467	335,000	396,613	396,613	396,613	396,613	396,613	5,949,221
Local License Fees	46,460	45,366	43,518	44,772	46,118	48,409	47,603	50,310	52,180	53,909	55,769	54,491	49,229	53,015	53,000	55,800	55,800	55,800	55,800	55,800	1,078,138
Auction Sales	2,200	-	-	-	-	-	-	-	-	-	-	-	-	-	31,500	-	-	-	-	-	33,700
Miscellaneous	5,051	5,130	5,392	9,273	3,702	7,136	5,352	12,462	5,300	12,612	7,856	6,218	3,970	10,134	10,500	6,000	6,000	6,000	6,000	6,000	147,284
Street Cuts	12,638	20,502	14,828	7,475	15,713	5,923	10,687	6,559	11,342	19,092	20,755	13,046	14,871	21,269	18,000	10,000	10,000	10,000	10,000	10,000	286,099
Street Cuts / Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	7,044	4,641	2,140	1,373	1,881	1,254	(124)	1,786	3,311	4,457	5,597	12,566	11,034	7,475	4,140	6,894	6,963	7,033	7,033	7,103	113,665
																66.52%	1.00%	1.00%	1.00%	1.00%	
Reimbursements	-	3,013	7,109	5,109	4,250	18,379	27,595	15,238	10,539	14,211	22,275	27,879	41,056	39,986	20,000	5,000	5,000	5,000	5,000	5,000	282,178
Total Operating Revenue	**349,385**	**345,960**	**343,273**	**323,107**	**320,683**	**330,426**	**347,617**	**346,732**	**346,907**	**380,699**	**399,926**	**457,543**	**515,098**	**517,603**	**513,140**	**527,308**	**527,376**	**527,446**	**527,446**	**527,516**	**8,828,918**
Transfer from General	441,900	400,000	448,523	413,000	433,000	433,000	492,038	521,664	530,604	544,613	582,045	578,085	452,425	447,665	511,960	552,621	560,910	569,324	577,864	586,532	10,461,773
Transfer from FEMA	-	93,137	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93,137
Transfer from Parking	22,784	23,581	23,581	23,581	23,581	22,625	23,005	23,947	24,599	25,280	27,394	28,343	28,686	29,409	30,134	31,185	31,653	32,128	32,610	33,099	563,325
Total Transfers	464,684	516,718	472,104	436,581	456,581	455,625	515,043	545,611	555,203	569,893	609,439	606,428	481,111	477,074	542,094	583,806	592,563	601,452	610,474	619,631	11,118,235
Total Revenue	814,069	862,678	815,377	759,688	777,264	786,051	862,660	**892,343**	**902,110**	**950,592**	**1,009,365**	**1,063,971**	**996,209**	**994,677**	**1,055,234**	**1,111,114**	**1,119,939**	**1,128,898**	**1,137,920**	**1,147,147**	**19,947,154**
Personnel	626,157	624,966	579,997	572,602	596,204	599,645	614,191	634,586	640,232	686,393	702,534	688,578	708,214	740,260	789,659	801,504	813,527	825,730	838,116	850,688	14,522,497
Operating	237,065	189,670	222,019	182,672	160,746	198,556	252,424	205,244	161,168	184,472	196,142	180,961	143,640	252,188	276,727	280,878	285,091	289,367	293,708	298,114	4,631,154
Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	79,974	295,000	-	-	-	-	-	374,974
Total Operating Expenses	**863,222**	**814,636**	**802,016**	**755,274**	**756,950**	**798,201**	**866,615**	**839,830**	**801,400**	**870,865**	**898,676**	**869,539**	**851,854**	**1,072,422**	**1,361,386**	**1,082,382**	**1,098,618**	**1,115,097**	**1,131,824**	**1,148,802**	**19,528,625**
Revenue - Operating Expenses	**(49,153)**	**48,042**	**13,361**	**4,414**	**20,314**	**(12,150)**	**(3,955)**	**52,513**	**100,710**	**79,727**	**110,689**	**194,432**	**144,355**	**(77,745)**	**(306,152)**	**28,732**	**21,321**	**13,801**	**6,096**	**(1,655)**	**418,529**
Transfer to Internal Service	5,096	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,096
Transfer to Parking	-	-	-	-	-	-	-	-	-	-	-	-	24,097	-	-	-	-	-	-	-	24,097
	5,096	-	-	-	-	-	-	-	-	-	-	-	24,097	-	-	-	-	-	-	-	29,193
Discretionary Spending	**(54,249)**	**48,042**	**13,361**	**4,414**	**20,314**	**(12,150)**	**(3,955)**	**52,513**	**100,710**	**79,727**	**110,689**	**194,432**	**120,258**	**(77,745)**	**(306,152)**	**28,732**	**21,321**	**13,801**	**6,096**	**(1,655)**	**53,290**

***** 2022 Forecasted Revenue & Expenditures**

***** Interest Income increase 1% 2024 - 2027**

***** Transfer from General & Parking increases 1.5% 2024 - 2027**

***** Expenditure increase 1.5% in 2024 - 2027**

City of Oxford Parking Fund Five Year Forecast

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Forcast	2023 Budget	2024 Budget	2025 Budget	2025 Budget	2026 Budget	Total
Parking Garage Rent	86,560	99,995	109,553	121,777	101,842	145,318	146,239	150,154	162,533	146,685	156,073	167,067	125,560	170,013	165,000	164,000	164,000	164,000	164,000	164,000	2,874,369
Residential Parking Permits	-	-	-	735	1,357	1,540	1,800	2,087	2,738	3,127	2,626	2,812	2,665	3,450	3,000	2,500	2,500	2,500	2,500	2,500	40,437
Miscellaneous	-	-	-	-	-	-	-	-	10	-	-	226	175	50	-	-	-	-	-	-	461
Meter Collection	289,539	284,461	266,999	346,659	340,345	349,611	340,855	335,300	343,328	338,940	355,026	327,067	186,520	433,564	450,000	450,000	450,000	450,000	450,000	450,000	7,238,214
Garage Collections	27,136	29,755	25,876	30,565	18,601	18,369	23,953	20,105	22,530	20,413	19,708	15,448	7,066	1,936	800	800	800	800	800	800	286,261
Recovery of Write Offs	17,403	6,887	4,932	5,432	4,837	2,973	4,182	2,805	1,918	2,509	3,069	1,173	8,299	4,335	4,000	8,000	8,000	8,000	8,000	8,000	114,754
Collection Fee	3,991	4,617	4,040	4,281	4,149	3,562	3,448	3,039	2,908	3,776	4,600	634	4,562	4,854	6,000	5,000	5,000	5,000	5,000	5,000	83,461
Fines	217,186	181,081	207,854	192,432	165,115	124,312	117,501	108,515	127,520	104,459	102,939	126,801	96,276	142,981	135,000	140,000	140,000	140,000	140,000	140,000	2,849,972
Recovery Fee	6,121	3,628	3,378	2,650	2,501	2,092	1,860	1,716	1,676	1,706	1,465	107	1,604	5,797	6,000	5,000	5,000	5,000	5,000	5,000	67,301
Interest Income	49,333	28,061	12,140	8,226	9,225	4,986	133	5,397	8,363	9,613	9,381	15,508	9,268	5,257	2,441	6,869	**6,938**	**7,007**	**7,007**	**7,077**	**212,230**
Reimbursements	278	6,069	8,813	5,642	3,533	3,840	5,895	2,865	1,477	2,955	2,852	3,943	17,621	4,708	3,500	4,200	4,200	4,200	4,200	4,200	94,991
Total Operating Revenue	**691,426**	**640,926**	**640,207**	**715,749**	**649,004**	**654,511**	**644,006**	**630,267**	**673,325**	**632,477**	**656,274**	**660,679**	**458,012**	**771,148**	**769,741**	**781,369**	**781,438**	**781,507**	**781,507**	**781,577**	**13,795,150**
Parking	410,796	444,606	463,283	437,434	395,221	397,776	415,192	387,934	380,800	450,706	422,570	493,363	470,001	541,263	624,956	660,718	670,629	680,688	690,898	701,261	10,140,095
Total Operating Expenses	**410,796**	**444,606**	**463,283**	**437,434**	**395,221**	**397,776**	**415,192**	**387,934**	**380,800**	**450,706**	**422,570**	**493,363**	**470,001**	**541,263**	**624,956**	**660,718**	**670,629**	**680,688**	**690,898**	**701,261**	**10,140,095**
Revenue - Operating Expenses	**280,630**	**196,320**	**176,924**	**278,315**	**253,783**	**256,735**	**228,814**	**242,333**	**292,525**	**181,771**	**233,704**	**167,316**	**(11,989)**	**229,885**	**144,785**	**120,651**	**110,809**	**100,819**	**90,609**	**80,316**	**3,655,055**
Transfer to Street	22,784	23,581	23,581	23,581	23,581	22,625	23,005	23,947	24,599	25,280	27,394	28,343	28,686	29,409	35,351	35,889	**36,427**	**36,973**	**36,973**	**37,528**	569,537
Transfer to General	23,664	24,500	24,500	24,500	24,500	26,574	27,333	28,588	29,015	29,711	29,241	30,120	33,364	33,302	30,134	31,185	**31,653**	**32,128**	**32,128**	**32,610**	578,750
Transfer to Capital Improvement	100,000	100,000	100,000	100,000	115,312	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	-	-	110,000	110,000	110,000	110,000	110,000	1,945,312
Discretionary Spending	**134,182**	**48,239**	**28,843**	**130,234**	**90,390**	**97,536**	**68,476**	**79,798**	**128,911**	**16,780**	**67,069**	**(1,147)**	**(184,039)**	**167,174**	**79,300**	**(56,423)**	**(67,271)**	**(78,282)**	**(88,492)**	**(99,822)**	**561,456**

***** 2022 Forecasted Revenue & Expenditures**

***** Interest Income increase 1% 2024 - 2027**

***** Expenditure increase 1.5% in 2024 - 2027**

***** Transfer to Street & General increases 1.5% 2024 - 2027**

City of Oxford Water Fund Five Year Forcast

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Total
Auction Sales	900	-	-	-	-	190	-	1,650	-	3,550	-	1,988	-	4,050	-	-	-	-	-	-	12,328
Water	2,502,791	2,447,790	2,514,951	2,461,358	2,555,272	2,418,259	2,314,748	2,492,611	2,454,570	2,412,694	2,545,642	2,659,337	2,458,092	2,518,023	2,500,000	2,597,175	2,645,223	2,694,160	2,744,002	2,794,766	50,731,464
Water Taps	62,318	12,000	65,735	58,185	32,215	79,810	71,875	108,745	88,380	90,415	48,000	23,170	47,496	58,324	40,000	40,000	40,000	40,000	40,000	40,000	1,086,668
Water Meters	24,967	10,168	18,230	2,649	16,454	26,700	18,900	41,849	29,976	28,745	52,883	18,422	6,456	4,135	10,000	14,000	14,000	14,000	14,000	14,000	380,534
Miscellaneous	5,660	4,506	5,731	12,395	7,260	8,711	16,681	4,773	9,573	6,959	14,447	3,600	4,084	5,734	15,000	4,000	4,000	4,000	4,000	4,000	145,114
Over/Under Payment	49,684	(46,745)	(9,739)	(2,557)	3,265	(2,165)	7,433	19,475	(16,188)	18,435	(9,881)	11,363	10,135	(7,611)	(453)	-	-	-	-	-	24,450
Account Initiation Fee	33,786	30,435	29,622	30,757	32,343	36,238	34,750	38,223	35,152	36,851	36,984	40,327	42,850	43,335	35,000	35,000	35,000	35,000	35,000	35,000	711,653
Recovery of Fees for Collection	1,194	2,600	126	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,920
Recovery of Write-Offs	6,129	6,783	4,573	8,110	6,422	4,560	3,637	4,249	1,773	2,688	1,408	1,259	1,920	911	900	5,000	5,000	5,000	5,000	5,000	80,322
Back Flow Permits	13,650	14,200	17,350	19,800	18,050	18,725	16,375	22,125	23,025	24,850	21,050	23,700	22,825	23,850	22,000	22,000					
Interest Income	251,983	137,298	55,365	35,383	36,112	22,706	(343)	28,818	43,368	53,713	59,152	115,678	85,391	59,161	34,527	74,581	75,327	76,080	76,080	76,841	1,397,221
																	1.00%	1.00%	1.00%	1.00%	
Reimbursements	340	6,842	12,668	14,552	852	10,734	17,895	9,045	9,461	13,699	24,591	12,589	58,624	15,764	33,155	-	-	-	-	-	240,811
Total Operating Revenue	**2,953,402**	**2,625,877**	**2,714,612**	**2,640,632**	**2,708,245**	**2,624,468**	**2,501,951**	**2,771,563**	**2,679,090**	**2,692,599**	**2,794,276**	**2,911,433**	**2,737,873**	**2,725,676**	**2,690,129**	**2,791,756**	**2,818,550**	**2,868,240**	**2,918,082**	**2,969,607**	**55,138,060**
Water	1,613,736	1,648,771	1,664,577	1,610,551	1,684,801	1,635,264	1,720,370	1,768,193	1,776,182	1,807,666	1,835,960	1,822,864	1,848,844	1,816,296	2,367,652	2,403,167	2,439,214	2,475,802	2,512,940	2,550,634	39,003,484
Total Operating Expenses	**1,613,736**	**1,648,771**	**1,664,577**	**1,610,551**	**1,684,801**	**1,635,264**	**1,720,370**	**1,768,193**	**1,776,182**	**1,807,666**	**1,835,960**	**1,822,864**	**1,848,844**	**1,816,296**	**2,367,652**	**2,403,167**	**2,439,214**	**2,475,802**	**2,512,940**	**2,550,634**	**39,003,484**
Revenue - Operating Expenses	**1,339,666**	**977,106**	**1,050,035**	**1,030,081**	**1,023,444**	**989,204**	**781,581**	**1,003,370**	**902,908**	**884,933**	**958,316**	**1,088,569**	**889,029**	**909,380**	**322,477**	**388,589**	**379,336**	**392,438**	**405,143**	**418,973**	**16,134,577**
Transfer to Water Bond Debt Service	931,250	929,350	923,100	880,690	890,350	889,500	887,400	-	-	-	-	-	-	-	-	-	-	-	-	-	6,331,640
Transfer to General	-	10,000	36,976	36,976	38,295	38,672	39,282	39,769	40,001	42,095	34,004	39,343	46,852	37,784	42,690	43,330	43,980	44,640	44,640	45,310	744,639
																1.50%	1.50%	1.50%	1.50%	1.50%	
Discretionary Spending	**408,416**	**37,756**	**89,959**	**112,415**	**94,799**	**61,032**	**(145,101)**	**963,601**	**862,907**	**842,838**	**924,312**	**1,049,226**	**842,177**	**871,596**	**279,787**	**345,259**	**335,356**	**347,798**	**360,503**	**373,663**	**9,058,298**

***** Water Sales increase 2.0% 2024 - 2027**

***** 2022 Forcasted Revenue & Expenditures**

***** Interest Income increase 1% 2024 - 2027**

***** Expenditure increase 1.5% in 2024 - 2027**

***** Transfer to General increases 1.5% 2024 - 2027**

City of Oxford Wastewater Five Year Forcast

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Forcast	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Total
Auction Sales	-	-	-	-	-	190	-	3,550	-	1,700	-	2,110	-	1,875	-	-	-	-	-	-	9,425
Wastewater Collection Charges	3,007,070	2,844,989	2,923,333	2,859,493	2,925,805	2,750,939	2,669,488	2,766,698	2,730,491	2,660,219	2,837,772	2,948,707	2,642,708	2,749,126	2,800,000	2,960,780	**3,015,554**	**3,071,342**	**3,128,162**	**3,186,033**	57,478,709
Wastewater Taps	4,350	1,250	2,525	5,450	1,875	4,150	7,175	8,140	58,629	-	-	-	50	-	-	-	-	-	-	-	93,594
Miscellaneous	3,874	2,626	2,370	265	620	1,951	2,604	1,651	950	700	1,256	800	795	750	2,000	800	800	800	800	800	27,212
Recovery of Write-Offs	6,129	6,783	4,573	8,110	6,422	4,560	3,637	4,288	2,104	2,596	1,531	1,288	2,474	899	1,000	5,000	5,000	5,000	5,000	5,000	81,394
Account Initiation Fee	33,732	30,376	29,640	30,751	32,327	36,202	34,768	38,147	35,126	36,852	36,842	39,675	42,515	42,924	35,000	35,000	35,000	35,000	35,000	35,000	709,877
Recovery of Fees for Collection	1,194	2,600	126	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,920
Interest Income	303,190	166,851	72,729	49,764	54,122	29,879	(337)	28,618	36,457	40,434	40,978	74,534	54,869	38,306	22,212	48,637	**49,123**	**49,615**	**49,615**	**50,111**	**1,259,706**
																	1.00%	**1.00%**	**1.00%**	**1.00%**	
Reimbursements	-	150	-	-	645	11,635	20,615	9,553	3,665	13,676	13,661	14,795	68,228	18,363	2,000	1,000	1,000	1,000	1,000	1,000	181,986
Total Operating Revenue	**3,359,539**	**3,055,625**	**3,035,296**	**2,953,833**	**3,021,816**	**2,839,506**	**2,737,950**	**2,860,645**	**2,867,422**	**2,756,177**	**2,932,040**	**3,081,909**	**2,811,639**	**2,852,243**	**2,862,212**	**3,051,217**	**3,106,477**	**3,162,757**	**3,219,577**	**3,277,944**	**59,845,823**
Wastewater	1,881,873	1,911,252	1,814,038	1,785,979	1,879,979	1,952,782	2,011,198	1,996,481	2,036,864	2,079,470	2,145,647	2,203,614	2,220,236	2,256,774	2,435,307	2,834,734	2,877,255	2,920,414	2,964,220	3,008,683	45,216,800
Total Operating Expenses	**1,881,873**	**1,911,252**	**1,814,038**	**1,785,979**	**1,879,979**	**1,952,782**	**2,011,198**	**1,996,481**	**2,036,864**	**2,079,470**	**2,145,647**	**2,203,614**	**2,220,236**	**2,256,774**	**2,435,307**	**2,834,734**	**2,877,255**	**2,920,414**	**2,964,220**	**3,008,683**	**45,216,800**
Revenue - Operating Expenses	**1,477,666**	**1,144,373**	**1,221,258**	**1,167,854**	**1,141,837**	**886,724**	**726,752**	**864,164**	**830,558**	**676,707**	**786,393**	**878,295**	**591,403**	**595,469**	**426,905**	**216,483**	**229,222**	**242,343**	**255,357**	**269,260**	**14,629,023**
Debt Service	949,787	561,221	561,221	561,221	561,221	561,221	561,221	561,221	536,174	526,406	506,727	-	-	-	-	-	-	-	-	-	6,447,641
Transfer to General	-	10,000	36,976	36,976	38,295	38,672	39,282	39,769	40,001	42,095	34,004	39,343	46,852	37,784	43,851	**44,509**	**45,177**	**45,855**	**45,855**	**46,543**	751,839
																1.50%	**1.50%**	**1.50%**	**1.50%**	**1.50%**	
Discretionary Spending	**527,879**	**573,152**	**623,061**	**569,657**	**542,321**	**286,831**	**126,249**	**263,174**	**254,383**	**108,206**	**245,662**	**838,952**	**544,551**	**557,685**	**383,054**	**171,974**	**184,045**	**196,488**	**209,502**	**222,717**	**7,429,543**

***** Wastewater Collection Charges increase 2.0% 2024 - 2027**

***** 2022 Forcasted Revenue & Expenditures**

***** Interest Income increase 1% 2024 - 2027**

***** Expenditure increase 1.5% in 2024 - 2027**

***** Transfer to General increases 1.50% 2024 - 2027**

City of Oxford Solid Waste Fund Five Year Forecast

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Forcast	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Total
Grants	-	1,391	2,499	-	-	-	-	-	-	-	-	-	-	-	-	-					3,890
Collection Charges	1,314,322	1,328,687	1,341,992	1,351,159	1,400,210	1,448,661	1,470,885	1,345,686	1,278,247	1,200,076	1,168,743	1,124,141	1,130,822	1,158,527	1,200,000	1,412,268	1,447,575	1,483,764	1,520,858	1,558,880	26,685,503
Compactor Use	24,100	22,379	18,083	24,131	20,740	22,395	23,973	26,905	32,580	30,195	26,955	28,080	21,285	24,525	21,000	30,000	30,000	30,000	30,000	30,000	517,326
Dumpster Rentals	116,731	115,066	111,020	121,319	138,200	144,962	151,595	159,266	169,277	173,282	181,995	182,461	187,113	193,728	199,000	184,620	184,620	184,620	184,620	184,620	3,268,115
One Time Permit	508	347	280	369	284	740	290	680	340	265	580	720	350	225	500	300	300	300	300	300	7,978
Recycling Charges	126,329	124,331	137,708	143,525	154,381	162,094	163,835	174,563	168,754	185,394	194,367	208,834	219,887	220,938	223,000	218,566	218,566	218,566	218,566	218,566	3,700,770
Yard Waste Permits	79	321	240	300	429	210	144	24	12	-	-	-	-	150	100	350	350	350	350	350	3,759
Recovery of Write-offs	1,370	1,510	1,016	1,802	1,427	1,013	811	829	1,037	2,571	1,079	1,385	1,742	783	700	1,200	1,200	1,200	1,200	1,200	25,075
Butler County Recycling Incentive	3,417	25,460	21,051	19,613	14,179	15,971	12,861	15,337	-	-	-	-	-	-	-	-	-	-	-	-	127,889
Recovery of Fees for Collections	262	578	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	868
Interest	52,748	33,162	16,497	11,289	13,549	9,645	99	12,661	18,763	21,472	22,055	37,640	22,376	13,042	7,495	13,292	13,425	13,559	13,695	13,832	360,296
																	1.00%	1.00%	1.00%	1.00%	
Reimbursements	-	-	-	-	50	1,291	1,921	958	366	1,552	1,756	1,658	9,493	2,759	-	-	-	-	-	-	21,804
Total Operating Revenue	**1,639,866**	**1,653,232**	**1,650,414**	**1,673,507**	**1,743,449**	**1,806,982**	**1,826,414**	**1,736,909**	**1,669,376**	**1,614,807**	**1,597,530**	**1,584,919**	**1,593,068**	**1,614,677**	**1,651,795**	**1,860,596**	**1,896,036**	**1,932,359**	**1,969,589**	**2,007,747**	**34,723,272**
Transfer from Landfill Post Closure	195,000	195,000	195,000	195,000	195,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	975,000
Total Revenue	**1,834,866**	**1,848,232**	**1,845,414**	**1,868,507**	**1,938,449**	**1,806,982**	**1,826,414**	**1,736,909**	**1,669,376**	**1,614,807**	**1,597,530**	**1,584,919**	**1,593,068**	**1,614,677**	**1,651,795**	**1,860,596**	**1,896,036**	**1,932,359**	**1,969,589**	**2,007,747**	**35,698,272**
Solid Waste	1,284,089	1,290,829	1,311,884	1,315,216	1,329,355	1,407,897	1,454,790	1,489,096	1,391,834	1,429,332	1,461,894	1,531,151	1,636,416	1,843,867	1,683,721	1,741,409	1,784,944	1,829,568	1,875,307	1,922,190	31,014,789
Postclosure Costs	58,230	71,220	71,072	45,785	51,146	47,821	49,278	50,678	51,417	48,667	43,169	55,712	51,143	60,657	84,500	105,000	105,000	105,000	105,000	105,000	1,365,495
Debt Service	299,843	299,843	299,843	299,843	299,843	299,844	299,844	149,922	-	-	-	-	-	-	-	-	-	-	-	-	2,248,825
Total Operating Expenses	**1,642,162**	**1,661,892**	**1,682,799**	**1,660,844**	**1,680,344**	**1,755,562**	**1,803,912**	**1,689,696**	**1,443,251**	**1,477,999**	**1,505,063**	**1,586,863**	**1,687,559**	**1,904,524**	**1,768,221**	**1,846,409**	**1,889,944**	**1,934,568**	**1,980,307**	**2,027,190**	**34,629,109**
Revenue - Operating Expenses	**192,704**	**186,340**	**162,615**	**207,663**	**258,105**	**51,420**	**22,502**	**47,213**	**226,125**	**136,808**	**92,467**	**(1,944)**	**(94,491)**	**(289,847)**	**(116,426)**	**14,187**	**6,092**	**(2,209)**	**(10,718)**	**(19,443)**	**1,069,163**
Transfer to Internal Service	74	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74
Transfer to General	-	-	26,976	26,976	28,295	28,672	29,282	29,769	30,001	32,095	24,004	29,343	36,852	27,784	33,851	32,690	33,180	33,678	34,183	34,696	552,327
Total	74	-	26,976	26,976	28,295	28,672	29,282	29,769	30,001	32,095	24,004	29,343	36,852	27,784	33,851	32,690	33,180	33,678	34,183	34,696	552,401
Discretionary Spending	**192,630**	**186,340**	**135,639**	**180,687**	**229,810**	**22,748**	**(6,780)**	**17,444**	**196,124**	**104,713**	**68,463**	**(31,287)**	**(131,343)**	**(317,631)**	**(150,277)**	**(18,503)**	**(27,088)**	**(35,887)**	**(44,901)**	**(54,139)**	**516,762**

***** Collection Charges increase 2.5% 2024 - 2027**

***** 2022 Forcasted Revenue & Expenditures**

***** Interest Income increase 1% 2024 - 2027**

***** Expenditure increase 2.5% except Postclosure Costs in 2024 - 2027**

***** Transfer to General increases 1.5% 2023 - 2026**

City of Oxford Fire/EMS Fund Five Year Forcast

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Forcast	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Total
Income Tax	771,027	1,005,486	1,052,903	1,122,892	1,175,239	1,214,194	1,261,948	1,295,543	1,324,871	1,230,675	1,292,355	1,255,100	1,290,000	1,315,800	1,342,116	1,368,958	1,396,337	20,715,444
														2.00%	2.00%	2.00%	2.00%	
Fire & Life Squad Grants	1,215	-	-	-	-	-	4,750	-	-	-	3,985	3,961	-	-	-	-	-	13,911
EMAC Reimbursement	-	-	-	-	-	-	-	-	-	4,703	-	-	-	-	-	-	-	4,703
Oxford Township Contribution	54,000	54,000	60,000	60,000	60,000	60,000	170,000	170,000	90,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	1,786,000
Milford Township Contribution	6,300	9,200	5,100	18,300	12,200	12,200	16,200	26,300	20,200	20,200	12,000	24,000	24,000	24,000	24,000	24,000	24,000	302,200
M.U. Contribution	-	-	-	-	-	61,110	-	124,802	76,486	-	-	217,660	-	-	-	-	-	480,058
M.U. Reimbursement Labor Athletic Events	-	-	-	-	-	27,068	60,380	49,972	47,329	29,227	35,201	60,000	62,000	62,000	62,000	62,000	62,000	619,177
M.U. Reimbursement Equipment Athletic Events	-	-	-	-	-	12,200	22,400	20,800	21,600	15,200	22,400	22,000	22,000	22,000	22,000	22,000	22,000	246,600
Local Government Safety Capital Grant	-	-	-	-	-	-	-	200,000	-	-	-	-	-	-	-	-	-	200,000
US HHS Stimulus	-	-	-	-	-	-	-	-	-	22,730	-	-	-	-	-	-	-	22,730
Auction Sales	-	-	2,630	-	-	1,012	-	5,454	35,000	-	141	15,000	-	-	-	-	-	59,237
Miscellaneous	-	-	-	-	-	1,325	900	420	715	591	285	1,010	-	-	-	-	-	5,246
EMS Billing	385,580	445,885	397,239	470,885	534,566	484,961	590,480	540,765	599,511	482,376	457,768	600,000	600,000	600,000	600,000	600,000	600,000	8,990,016
EMS Billing - Collections	-	-	-	-	-	19,458	15,885	28,069	44,017	55,095	41,632	28,000	25,000	25,000	25,000	25,000	25,000	357,156
Building Permits	-	-	-	-	-	-	-	-	-	3,175	7,250	4,000	3,000	3,000	3,000	3,000	3,000	29,425
Civil Citations	5,138	21,500	10,471	23,000	30,500	39,000	34,352	33,000	41,750	28,000	48,150	35,000	25,000	25,000	25,000	25,000	25,000	474,861
Interest	1,914	4,629	5,545	837	14,308	20,999	26,413	28,245	48,434	32,432	23,969	14,135	21,762	21,980	22,200	22,422	22,646	332,870
														1.00%	1.00%	1.00%	1.00%	
Contributions	-	-	-	-	-	-	-	2,100	50	100	1,700	-	-	-	-	-	-	3,950
Grants - Other	-	-	-	23,378	2,500	16,622	-	-	-	8,385	-	810	-	-	-	-	-	51,695
Reimbursements	2,057	16,970	41,243	49,137	40,588	40,543	35,399	48,912	56,334	162,233	60,238	35,000	35,000	35,000	35,000	35,000	35,000	763,654
Total Operating Revenue	**1,227,231**	**1,557,670**	**1,575,131**	**1,768,429**	**1,869,901**	**2,010,692**	**2,239,107**	**2,574,382**	**2,406,297**	**2,221,122**	**2,133,074**	**2,441,676**	**2,233,762**	**2,259,780**	**2,286,316**	**2,313,380**	**2,340,983**	**35,458,933**
Advance from General	245,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	245,000
Transfer from General	126,899	18,150	418,150	18,150	18,150	18,150	18,150	18,150	18,150	18,150	20,000	20,000	20,000	20,000	20,000	20,000	20,000	830,249
Transfer from FEMA	-	66,860	258	-	7	-	-	-	-	-	-	-	-	-	-	-	-	67,125
Total Revenue	**1,599,130**	**1,642,680**	**1,993,539**	**1,786,579**	**1,888,058**	**2,028,842**	**2,257,257**	**2,592,532**	**2,424,447**	**2,239,272**	**2,153,074**	**2,461,676**	**2,253,762**	**2,279,780**	**2,306,316**	**2,333,380**	**2,360,983**	**36,601,307**
Personnel	800,004	803,823	847,521	871,298	989,118	1,144,489	1,442,858	1,627,749	1,755,765	1,661,937	1,841,593	2,180,454	2,208,704	2,241,835	2,275,463	2,309,595	2,344,239	27,346,445
Operating	243,911	309,515	326,785	332,097	331,896	342,358	395,836	344,442	374,699	352,792	410,124	504,403	601,799	610,826	619,988	629,288	638,727	7,369,486
Capital	-	-	39,466	83,356	695,774	184,492	156,275	633,144	251,113	40,294	2,419	652,980	136,100	-	-	-	-	2,875,413
Total Operating Expenditures	**1,043,915**	**1,113,338**	**1,213,772**	**1,286,751**	**2,016,788**	**1,671,339**	**1,994,969**	**2,605,335**	**2,381,577**	**2,055,023**	**2,254,136**	**3,337,837**	**2,946,603**	**2,852,661**	**2,895,451**	**2,938,883**	**2,982,966**	**37,591,344**
Discretionary Spending	**555,215**	**529,342**	**779,767**	**499,828**	**(128,730)**	**357,503**	**262,288**	**(12,803)**	**42,870**	**184,249**	**(101,062)**	**(876,161)**	**(692,841)**	**(572,881)**	**(589,135)**	**(605,503)**	**(621,983)**	**(990,037)**

***** 2022 Forcasted Revenue & Expenditures**

***Income taxes increase 4.3% 2023, 2.0% 2024 - 2027 based on 2023 Budget

*****Interest Income increase 1% 2024 - 2027**

*****Expenditure increase 1.5% in 2024 - 2027 except Capital based on 2023 Budget**