## CITY OF OXFORD, GEORGIA GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET (GAAP) AND ACTUAL For the fiscal year ended June 30, 2025

REVENUES         Final         Actual         Budget         Aemontment           Taxes         \$ 1,274,109         \$ 1,274,109         \$ 1,489,306         \$ 195,197           Licenses and permits         5,050         5,050         6,743         1,693           Fines, fees and forfeitures         75,000         75,000         31,741         (42,259)           Charges for services         5,350         5,350         3,640         (1,710)           Intergovernmental         97,985         97,985         153,627         55,642           Intergovernmental         2,000         2,000         3,875         1,875           Other         44,750         2,000         3,875         1,875           Other         44,750         44,750         37,270         (7,480)           Total revenues         1,629,244         1,629,244         1,893,011         263,767           EXPENDITURES           Current           General Government           Mayor and Council         62,462         62,462         45,145         17,317         27,72%         (17,000)           Public Safety         38,375         38,375         20,170         18,205         47,449 <th></th> <th>Bu</th> <th>ıdget</th> <th></th> <th>Variance with Final</th> <th></th> <th>Proposed</th>		Bu	ıdget		Variance with Final		Proposed
Taxes		Original	Final	Actual	Budget		
Licenses and permits         5,050         5,050         6,743         1,693           Fines, fees and forfeitures         75,000         75,000         31,741         (43,259)           Charges for services         5,350         5,350         3,640         (1,710)           Intergovernmental         97,985         97,985         153,627         55,642           Interest         125,000         125,000         186,809         61,809           Contributions         2,000         2,000         3,875         1,875           Other         44,750         44,750         37,270         (7,480)           Total revenues         1,629,244         1,629,244         1,893,011         263,767           EXPENDITURES           Current           General Government         66,462         62,462         45,145         17,317         27,72%         (17,000)           Mayor and Council         62,462         62,462         45,145         17,317         27,72%         (17,000)           Finance         867,808         867,808         863,804         4,004         0.46%           Municipal Court         38,375         38,375         20,170         18,205         47,4							
Fines, fees and forfeitures         75,000         75,000         31,741         (43,259)           Charges for services         5,350         5,350         3,640         (1,710)           Intergovernmental         97,985         97,985         153,627         55,642           Interest         125,000         125,000         186,809         61,809           Contributions         2,000         2,000         3,875         1,875           Other         44,750         44,750         37,270         (7,480)           Texpenues           EXPENDITURES           Current           General Government         867,808         867,808         863,804         4,004         0.46%           Mayor and Council         62,462         62,462         45,145         17,317         27.72%         (17,000)           Finance         867,808         867,808         863,804         4,004         0.46%           Judicial         38,375         38,375         20,170         18,205         47,44%         (18,000)           Public Safety         505,151         505,151         505,151         500,426         4,725         0.94%         (4,700)			,,	, ,,,			
Charges for services				-	,		
Intergovernmental   97,985   97,985   153,627   55,642					,		
Interest   125,000   125,000   186,809   61,809   61,809   Contributions   2,000   2,000   3,875   1,875   Contributions   2,000   44,750   37,270   (7,480)   Contributions   1,629,244   1,629,244   1,893,011   263,767   Contributions   Contributions	-				* ' '		
Contributions         2,000         2,000         3,875         1,875           Other         44,750         44,750         37,270         (7,480)           Total revenues         1,629,244         1,629,244         1,893,011         263,767           EXPENDITURES           Current           General Government           Mayor and Council         62,462         45,145         17,317         27,72%         (17,000)           Finance         867,808         867,808         863,804         4,004         0.46%         (18,000)           Judicial         38,375         38,375         20,170         18,205         47,44%         (18,000)           Public Safety           Police         505,151         505,151         500,426         4,725         0.94%         (4,700)           Fire         55,000         55,000         61,694         (6,694)         -12,17%         6,700           Emergency Management         17,000         17,000         16,676         324         1.91%           Public Works           Streets         317,315         317,315         402,777         (85,462)         -26,93%         86,000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Other         44,750         44,750         37,270         (7,480)           Total revenues         1,629,244         1,629,244         1,893,011         263,767           EXPENDITURES           Current           General Government         40,000         45,145         17,317         27,72%         (17,000)           Finance         867,808         867,808         863,804         4,004         0.46%           Judicial         Judicial         38,375         38,375         20,170         18,205         47,44%         (18,000)           Public Safety         Police         505,151         505,151         500,426         4,725         0.94%         (4,700)           Fire         55,000         55,000         61,694         (6,694)         -12.17%         6,700           Emergency Management         17,000         17,000         16,676         324         1.91%           Public Works         Streets         317,315         317,315         402,777         (85,462)         -26,93%         86,000           Cemetery         10,000         10,000         6,000         4,000         40.00%         (4,000)           Culture and Recreation         275,185							
Total revenues         1,629,244         1,629,244         1,893,011         263,767           EXPENDITURES           Current           General Government         Finance         867,808         867,808         863,804         4,004         0.46%           Judicial         Municipal Court         38,375         38,375         20,170         18,205         47,44%         (18,000)           Public Safety         Police         505,151         505,151         500,426         4,725         0.94%         (4,700)           Fire         55,000         55,000         61,694         (6,694)         -12.17%         6,700           Emergency Management         17,000         17,000         16,676         324         1.91%           Public Works         Streets         317,315         317,315         402,777         (85,462)         -26,93%         86,000           Cemetery         10,000         10,000							
EXPENDITURES  Current  General Government  Mayor and Council 62,462 62,462 45,145 17,317 27.72% (17,000)  Finance 867,808 867,808 863,804 4,004 0.46%  Judicial  Municipal Court 38,375 38,375 20,170 18,205 47.44% (18,000)  Public Safety  Police 505,151 505,151 500,426 4,725 0.94% (4,700)  Fire 55,000 55,000 61,694 (6,694) -12.17% 6,700  Emergency Management 17,000 17,000 16,676 324 1.91%  Public Works  Streets 317,315 317,315 402,777 (85,462) -26.93% 86,000  Cemetery 10,000 10,000 6,000 4,000 40.00% (4,000)  Culture and Recreation  Parks and Recreation	Other	44,750		37,270	(7,480)		
Current General Government Mayor and Council 62,462 62,462 45,145 17,317 27.72% (17,000) Finance 867,808 867,808 863,804 4,004 0.46% Judicial Municipal Court 38,375 38,375 20,170 18,205 47.44% (18,000) Public Safety Police 505,151 505,151 500,426 4,725 0.94% (4,700) Fire 55,000 55,000 61,694 (6,694) -12.17% 6,700 Emergency Management 17,000 17,000 16,676 324 1.91% Public Works Streets 317,315 317,315 402,777 (85,462) -26.93% 86,000 Cemetery 10,000 10,000 6,000 4,000 40.00% (4,000) Culture and Recreation Parks and Recreation	Total revenues	1,629,244	1,629,244	1,893,011	263,767		
Mayor and Council   62,462   62,462   45,145   17,317   27.72%   (17,000)	EXPENDITURES						
Mayor and Council         62,462         62,462         45,145         17,317         27.72%         (17,000)           Finance         867,808         867,808         863,804         4,004         0.46%         0.46%           Judicial         Wunicipal Court         38,375         38,375         20,170         18,205         47.44%         (18,000)           Public Safety         Police         505,151         505,151         500,426         4,725         0.94%         (4,700)           Fire         55,000         55,000         61,694         (6,694)         -12.17%         6,700           Emergency Management         17,000         17,000         16,676         324         1.91%           Public Works         Streets         317,315         317,315         402,777         (85,462)         -26.93%         86,000           Cemetery         10,000         10,000         6,000         4,000         40.00%         (4,000)           Culture and Recreation         275,185         275,185         212,461         62,724         22.79%         (60,000)	Current						
Finance 867,808 867,808 863,804 4,004 0.46%  Judicial Municipal Court 38,375 38,375 20,170 18,205 47.44% (18,000)  Public Safety  Police 505,151 505,151 500,426 4,725 0.94% (4,700)  Fire 55,000 55,000 61,694 (6,694) -12.17% 6,700  Emergency Management 17,000 17,000 16,676 324 1.91%  Public Works  Streets 317,315 317,315 402,777 (85,462) -26,93% 86,000  Cemetery 10,000 10,000 6,000 4,000 40.00% (4,000)  Culture and Recreation  Parks and Recreation  Parks and Recreation 275,185 275,185 212,461 62,724 22.79% (60,000)	General Government						
Judicial       Municipal Court     38,375     38,375     20,170     18,205     47,44%     (18,000)       Public Safety       Police     505,151     505,151     500,426     4,725     0.94%     (4,700)       Fire     55,000     55,000     61,694     (6,694)     -12.17%     6,700       Emergency Management     17,000     17,000     16,676     324     1.91%       Public Works       Streets     317,315     317,315     402,777     (85,462)     -26.93%     86,000       Cemetery     10,000     10,000     6,000     4,000     40.00%     (4,000)       Culture and Recreation       Parks and Recreation     275,185     275,185     212,461     62,724     22.79%     (60,000)	Mayor and Council	62,462	62,462	45,145	17,317		(17,000)
Municipal Court         38,375         38,375         20,170         18,205         47.44%         (18,000)           Public Safety         Police         505,151         505,151         500,426         4,725         0.94%         (4,700)           Fire         55,000         55,000         61,694         (6,694)         -12.17%         6,700           Emergency Management         17,000         17,000         16,676         324         1.91%           Public Works         Streets         317,315         317,315         402,777         (85,462)         -26,93%         86,000           Cemetery         10,000         10,000         6,000         4,000         40.00%         (4,000)           Culture and Recreation         275,185         275,185         212,461         62,724         22.79%         (60,000)		867,808	867,808	863,804	4,004	0.46%	
Public Safety Police 505,151 505,151 500,426 4,725 0.94% (4,700) Fire 55,000 55,000 61,694 (6,694) -12.17% 6,700 Emergency Management 17,000 17,000 16,676 324 1.91% Public Works Streets 317,315 317,315 402,777 (85,462) -26.93% 86,000 Cemetery 10,000 10,000 6,000 4,000 40.00% (4,000) Culture and Recreation Parks and Recreation Parks and Recreation 275,185 275,185 212,461 62,724 22.79% (60,000)							
Police         505,151         505,151         500,426         4,725         0.94%         (4,700)           Fire         55,000         55,000         61,694         (6,694)         -12.17%         6,700           Emergency Management         17,000         17,000         16,676         324         1.91%           Public Works         Streets         317,315         317,315         402,777         (85,462)         -26.93%         86,000           Cemetery         10,000         10,000         6,000         4,000         40.00%         (4,000)           Culture and Recreation         275,185         275,185         212,461         62,724         22.79%         (60,000)		38,375	38,375	20,170	18,205	47.44%	(18,000)
Fire         55,000         55,000         61,694         (6,694)         -12.17%         6,700           Emergency Management         17,000         17,000         16,676         324         1.91%           Public Works         Streets         317,315         317,315         402,777         (85,462)         -26.93%         86,000           Cemetery         10,000         10,000         6,000         4,000         40.00%         (4,000)           Culture and Recreation         Parks and Recreation         275,185         275,185         212,461         62,724         22.79%         (60,000)							
Emergency Management     17,000     16,676     324     1.91%       Public Works     317,315     317,315     402,777     (85,462)     -26.93%     86,000       Cemetery     10,000     10,000     6,000     4,000     40.00%     (4,000)       Culture and Recreation     275,185     275,185     212,461     62,724     22.79%     (60,000)		505,151	505,151	500,426	4,725		(4,700)
Public Works         Streets       317,315       317,315       402,777       (85,462)       -26,93%       86,000         Cemetery       10,000       10,000       6,000       4,000       40.00%       (4,000)         Culture and Recreation       275,185       275,185       212,461       62,724       22.79%       (60,000)			55,000	61,694	(6,694)		6,700
Streets     317,315     317,315     402,777     (85,462)     -26,93%     86,000       Cemetery     10,000     10,000     6,000     4,000     40.00%     (4,000)       Culture and Recreation       Parks and Recreation     275,185     275,185     212,461     62,724     22.79%     (60,000)		17,000	17,000	16,676	324	1.91%	
Cemetery       10,000       10,000       6,000       4,000       40.00%       (4,000)         Culture and Recreation       275,185       275,185       212,461       62,724       22.79%       (60,000)							
Culture and Recreation         Parks and Recreation         275,185         275,185         212,461         62,724         22.79%         (60,000)					(85,462)		
Parks and Recreation 275,185 275,185 212,461 62,724 22.79% (60,000)	•	10,000	10,000	6,000	4,000	40.00%	(4,000)
Dobt Sonico 0 40.000 (10.000) 44.000						22.79%	
Debt Service	Debt Service	0	0	10,208	(10,208)		11,000
Total expenditures2,148,2962,148,2962,139,3618,935	Total expenditures	2,148,296	2,148,296	2,139,361	8,935		
Excess (deficiency) of revenues	Excess (deficiency) of revenues						
over (under) expenditures (519,052) (519,052) (246,350) 272,702	over (under) expenditures	(519,052)	(519,052)	(246,350)	272,702		
Other financing sources (uses)	Other financing sources (uses)						
Issuance of debt 0 0 48,411 48,411	, ,	0	0	19 111	40 411		
Transfers in 519,052 519,052 0 (519,052)							
Transfers out 0 0 (986,995) (986,995)					,		
(000)000)		***************************************					
Total other financing sources (uses)519,052519,052(938,584)(1,457,636)		519,052	519,052	(938,584)	(1,457,636)		
Excess (deficiency) of revenues and other	* ,						
financing sources over (under)			_	(4.404.65.0)	44.484.55		
expenditures and other financing uses 0 0 (1,184,934) (1,184,934)	experiorures and other financing uses	0	0	(1,184,934)	(1,184,934)		
Fund balances, July 1000	Fund balances, July 1	0	0	0	0		
Fund balances, June 30 \$ 0 \$ (1,184,934) \$ (1,184,934)	Fund balances, June 30	\$ 0	\$ 0	\$ (1,184,934)	\$ (1,184,934)		