

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

	Budget		Actual	Variance with Final Budget		Proposed Amendment
	Original	Final				
REVENUES						
Taxes	\$ 1,274,109	\$ 1,274,109	\$ 1,469,306	\$ 195,197		
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						
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	275,185	275,185	212,461	62,724	22.79%	(60,000)
Debt Service	0	0	10,208	(10,208)		11,000
Total expenditures	2,148,296	2,148,296	2,139,361	8,935		
Excess (deficiency) of revenues over (under) expenditures	(519,052)	(519,052)	(246,350)	272,702		
Other financing sources (uses)						
Issuance of debt	0	0	48,411	48,411		
Transfers in	519,052	519,052	0	(519,052)		
Transfers out	0	0	(986,995)	(986,995)		
Total other financing sources (uses)	519,052	519,052	(938,584)	(1,457,636)		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	0	(1,184,934)	(1,184,934)		
Fund balances, July 1	0	0	0	0		
Fund balances, June 30	\$ 0	\$ 0	\$ (1,184,934)	\$ (1,184,934)		