



CITY OF BEXLEY
General Fund

December 2022 Budget vs Actual

	December			Year-to-Date				Year over Year Increase (Decrease)
	Budget	Actual	Better (Worse)	Budget	Actual	Better (Worse)	Dec-21	
Revenue								
City Income Tax	\$ 1,076,984	\$ 881,808	\$ (195,176)	\$ 15,385,489	\$ 17,237,644	\$ 1,852,155	\$ 14,995,603	\$ 2,242,041
Local Government	41,667	33,872	(7,795)	500,000	573,079	73,079	523,652	49,427
Real Estate Tax	-	-	-	575,000	582,634	7,634	574,442	8,192
Interest	16,667	38,874	22,208	200,000	212,742	12,742	190,644	22,099
Building Permits	34,667	25,495	(9,172)	416,000	390,454	(25,546)	412,255	(21,801)
Franchise and ROW Fees	7,914	22,870	14,956	295,000	159,162	(135,838)	132,912	26,249
Grants	41,250	257,604	216,354	495,000	571,883	76,883	317,860	254,023
CIC Revenue	14,167	14,167	0	170,000	220,000	50,000	100,000	120,000
All Other	37,417	23,186	(14,231)	449,000	408,364	(40,636)	411,058	(2,694)
Totals	\$ 1,270,732	\$ 1,297,875	\$ 27,143	\$ 18,485,489	\$ 20,355,963	\$ 1,870,474	\$ 17,658,427	\$ 2,697,536
Operating Expenditures								
General Government								
Mayor's Office	\$ 33,527	\$ 34,478	\$ (951)	\$ 443,515	\$ 413,493	\$ 30,022	\$ 399,033	\$ 14,459
Grants	41,250	16,116	25,134	495,000	227,532	267,468	596,101	(368,568)
Auditor's Office	80,854	64,754	16,100	851,668	780,504	71,164	767,821	12,683
Attorney's Office	14,053	13,436	618	168,640	153,724	14,916	177,743	(24,018)
Civil Service	1,917	-	1,917	23,000	37,392	(14,392)	11,304	26,088
City Council	5,439	6,824	(1,385)	65,271	61,287	3,984	59,481	1,806
Courts	13,667	12,378	1,289	166,900	153,857	13,043	123,572	30,285
Development Office	19,670	42,072	(22,402)	238,828	144,013	94,815	155,544	(11,531)
Technology	31,134	24,775	6,359	382,273	344,559	37,714	324,723	19,836
Building Department	43,837	53,543	(9,706)	582,687	574,048	8,639	505,777	68,271
Senior Programs	16,006	17,502	(1,496)	203,918	140,315	63,603	85,322	54,993
Boards and Commissions	2,548	1,466	1,082	30,576	23,089	7,487	18,600	4,489
Total General Government	\$ 303,902	\$ 287,344	\$ 16,558	\$ 3,652,276	\$ 3,053,814	\$ 598,462	\$ 3,225,020	\$ (171,206)
Public Health and Safety								
Police Department	\$ 439,958	\$ 549,259	\$ (109,301)	\$ 5,859,336	\$ 5,660,233	\$ 199,104	\$ 5,687,245	\$ (27,013)
Fire Contract	-	-	-	2,527,575	2,527,510	65	2,475,974	51,536
Emergency Warning	-	-	-	19,500	18,120	1,380	17,418	702
Street Lighting	29,026	37,355	(8,329)	367,764	298,021	69,743	256,996	41,024
Health Department	-	-	-	132,067	132,106	(39)	128,038	4,068
Total Public Health and Safety	\$ 468,984	\$ 586,614	\$ (117,631)	\$ 8,906,242	\$ 8,635,989	\$ 270,253	\$ 8,565,672	\$ 70,317
Public Service								
Service Administration	\$ 16,424	\$ 23,526	\$ (7,102)	\$ 216,957	\$ 203,009	\$ 13,948	\$ 176,508	\$ 26,501
Building and Parks Maintenance	118,979	127,253	(8,274)	1,541,178	1,462,362	78,816	1,301,377	160,985
Street Fund Transfer	-	-	-	66,000	66,000	-	66,000	-
Total Public Service	\$ 135,403	\$ 150,779	\$ (15,376)	\$ 1,824,135	\$ 1,731,371	\$ 92,764	\$ 1,543,885	\$ 187,486

	December			Year-to-Date				Year over Year Increase (Decrease)
	Budget	Actual	Better (Worse)	Budget	Actual	Better (Worse)	Dec-21	
Recreation								
Jeffrey Mansion	\$ 18,119	\$ 12,693	\$ 5,425	\$ 250,640	\$ 215,300	\$ 35,340	\$ 359,102	\$ (143,802)
Parks	34,269	38,190	(3,921)	428,143	331,246	96,897	324,173	7,073
Recreation Transfer	-	-	-	250,000	250,000	-	90,000	160,000
Total Recreation	\$ 52,388	\$ 50,883	\$ 1,504	\$ 928,783	\$ 796,546	\$ 132,237	\$ 773,275	\$ 23,271
Operating Expenditures Before Debt Service	960,677	1,075,621	(114,944)	15,311,436	14,217,720	1,093,716	14,107,852	109,868
Debt Service - Transfer to Bond Retirement Funds	-	-	-	942,660	942,660	-	629,236	313,424
Estimated Additional Appropriations	50,000			50,000				
Estimated Unspent Appropriations	(267,000)			(267,000)				
Total Operating Expenditure	\$ 743,677	\$ 1,075,621	\$ (331,944)	\$ 16,037,096	\$ 15,160,380	\$ 876,716	\$ 14,737,088	\$ 423,292
Revenue Over (Under) Expenditur	\$ 527,055	\$ 222,255	\$ (304,800)	\$ 2,448,393	\$ 5,195,583	\$ 2,747,190	\$ 2,921,339	\$ 2,274,244
Other Financing Sources								
CARES Reimbursement		-	-		52,631	52,631	397,071	(344,440)
Total Other Financing Sources	-	-	-	-	52,631	52,631	397,071	(344,440)
Other Financing Uses								
Transfer to Budget Stability	\$ -	\$ -	-	150,000	150,000	-	100,000	50,000
Transfer to Capital Improvements Fund	-	400,000	(400,000)	1,000,000	1,400,000	(400,000)	800,000	600,000
Mansion Expansion								
Employee Payout Fund	-	-	-	30,000	30,000	-	30,000	-
Transfer to Infrastructure Development	-	400,000	(400,000)	900,000	1,300,000	-	1,100,000	-
Transfer to Pool Fund	-	-	-	200,000	200,000	-	-	-
Transfer to Economec Bond Dev.	-	694,328	(694,328)	45,724	740,052	(694,328)	20,250	719,802
Prior year Encumbrances	-	18	(18)	941,977	568,019	373,958	340,294	227,725
Misc. Adjustment							(2,322)	
Total Other Uses	\$ -	\$ 1,494,346	(1,494,346)	3,267,701	\$ 4,388,071	\$ (720,370)	\$ 2,388,222	\$ 1,597,527
Beginning Fund Balance	\$ 2,861,193	\$ 6,339,791	3,478,598	4,207,556	\$ 4,207,556	\$ -	\$ 3,278,366	\$ 929,190
Audit Adjustment								
Net Increase (Decrease)	527,055	(1,272,091)		(819,308)	860,143		930,188	(70,045)
Ending Cash Fund Balance	\$ 3,388,248	\$ 5,067,699	1,679,452	3,388,248	\$ 5,067,699	\$ 1,679,451	\$ 4,208,554	\$ 859,145

Notes December 30, 2022 Report

Revenue Items

- 1) Income tax is now was nearly \$1.9 million over budget for 2022 and \$2.2 million more than 2021.
- 2) ROW and Franchise Fees were under budget primarily due to delay in the collection of ROW fees.
- 3) CIC revenue exceeds budget by \$ 50,000 due to a large payment made early in the year to cover amounts owed in 2021.

General Government Items

- 4) Civil Service is over budget by \$14,000 due to additional appropriation for the Chief of Police search.
- 5) The Development Department was under budget \$95,000 YTD. This is due primarily to Tax Sharing with the Schools being paid by other funding sources.
- 6) Senior Programs is under budget YTD \$64,000. Professionals and due diligence were under budget by a combined \$50,000.

Public Health and Safety Items

- 7) Street Lighting utilities had a budget of \$100,000 but only \$25,000 expended during the year.

Recreation Items

- 8) Parks expenditures were under budget by \$100,000. The budget contains \$80,000 for parks planning ; however this project has yet to begin and was an appropriation of \$40,000 for this project was included in the 2023 budget.

City of Bexley
Projected Resources and Appropriations
December 31, 2022

Fund	12/31/2021 Cash Balance	12/31/2021 Encumbrance	12/31/2021 Unencumbered Balance	Projected 2022 Other Sources	Reduction to Prior Year Encumbrances	Total Available Resources	2022 Appropriations	Available Resources Year End 2022	Notes
01 - GENERAL FUND Total	4,207,555	941,977	3,265,578	18,702,489	264,865	22,232,932	20,750,776	1,482,156	
Special Revenue Funds									
02 - STATE HIGHWAY Total	135,937	11,267	124,670	5,745	3,931	134,346	77,412	56,934	
03 - STREET MAINTENANCE AND REPAIR Total	131,442	3,499	127,943	816,313	90	944,346	899,342	45,004	
05 - RECREATION Total	511,471	366,134	145,336	2,611,977	83	2,611,977	2,156,922	455,055	
14 - SWIMMING POOL Total	348,043	32,964	315,079	320,000	4,346	639,425	439,331	200,093	
18 - LAW ENFORCEMENT TRUST FUND	8,951	-	8,951	1,300	-	10,251	-	10,251	
20 - BEXLEY BEAUTIFICATION	3,808	-	3,808	-	-	3,808	-	3,808	
23 - FRIENDS OF JEFFREY PARK FUND Total	2,210	-	2,210	1,500	-	3,710	1,200	2,510	
24 - ENFORCEMENT AND EDUCATION FUND	20,774	-	20,774	610	-	21,384	-	21,384	
26 - BEXLEY YOUTH ATHLETIC FUND Total	19,132	-	19,132	5,400	-	24,532	12,000	12,532	
27 - TOURISM PROMOTION AND COMMUNITY	5,748	-	5,748	2,300	-	8,048	5,000	3,048	
28 - EVENTS AND EQUIPMENT FUND Total	3,289	-	3,289	1,300	-	3,289	1,500	1,789	
29 - MARYANNA HOLBROOK SCHOLARSHIP Tot	59,465	-	59,465	13,100	-	72,565	30,000	42,565	
31 - MAYOR'S COURT COMPUTER FUND Total	4,737	4,272	465	1,500	-	1,965	1,500	465	
35 - TAX INCENTIVE FUND	3,537	-	3,537	-	-	3,537	-	3,537	
36 - MAIN ST PUBLIC IMP. TAX INC. E Total	344,356	108,876	235,480	338,326	-	573,806	290,635	283,171	
52 - URBAN REDEVELOPMENT TAX INCREMENT	2,086	-	2,086	108,200	-	110,286	77,725	32,561	
56 - Friends of Jeffrey Mansion Preschool Total	8,469	1,449	7,020	7,800	-	14,820	3,500	11,320	
57 - NEIGHBORS HELPING NEIGHBORS	3,231	-	3,231	-	-	3,231	-	3,231	
55 - FARMERS MARKET FUND	125	-	125	-	-	125	-	125	
59 - BEXLEY CELEBRATIONS ASSOCIATION AND	112	-	112	65,000	-	65,112	65,000	112	
70 - BEXLEY LAND BANK FUND	40,540	-	40,540	-	-	40,540	-	40,540	
71 - LOCAL CORONAVIRUS RELIEF FUND Total	56,625	44,978	11,647	-	(11,647)	(0)	-	(0)	(1)
73 - AMERICAN RESCUE PLAN ACT Total	713,187	-	713,187	722,737	-	1,435,924	1,442,744	(6,820)	
75 - INFRASTRUCTURE DEVELOPMENT FUND	1,100,000	-	1,100,000	-	-	1,100,000	55,000	1,045,000	
Total Special Revenue Funds	3,527,274	573,440	2,953,833	5,021,808	(3,197)	7,827,025	5,558,812	2,268,214	
Debt Service Funds									
06 - BOND RETIREMENT Total	467,507	-	467,507	1,964,016	-	2,431,523	1,964,016	467,507	
51 - ECONOMIC DEVELOPMENT BOND SERV To	16,897	-	16,897	91,450	-	108,347	88,700	19,647	
Total Debt Service Funds	484,405	-	484,405	2,055,466	-	2,539,871	2,052,716	487,155	
Capital Projects Funds									
08 - SPECIAL ASSESSMENTS Total	94,494	-	94,494	-	-	94,494	94,000	494	
13 - CAPITAL IMPROVEMENTS Total	1,505,101	451,483	1,053,618	1,000,000	2,427	2,056,045	1,532,432	523,613	
34 - ROADS AND ALLEYS Total	736,811	174,169	562,643	2,145,000	19,586	2,727,229	2,091,072	636,156	
55 - BROAD STREET FUND	8,580	-	8,580	-	-	8,580	-	8,580	
64 - ASHBORNE AND ROOSEVELT	164,884	-	164,884	-	-	164,884	-	164,884	
69 - CASSINGHAM AND VERNON Total	-	-	-	2,197,150	-	2,197,150	2,197,150	-	
72 - SOUTH DREXEL AND GRANDON AVE. IMPR	236,583	236,298	285	4,692,063	236,298	4,928,646	4,928,361	285	
76 - STANBERY/CHELSEA	-	-	-	5,178,342	-	5,178,342	5,178,342	-	
Total Capital Projects Funds	2,746,452	861,950	1,884,502	15,212,555	258,311	17,355,368	16,021,357	1,334,011	
Enterprise Funds									
09 - WATER Total	1,497,460	99,174	1,398,287	3,064,152	93,474	4,555,912	3,400,420	1,155,493	
10 - SEWER Total	3,784,220	1,196,199	2,588,020	2,978,038	3,837	5,569,896	3,240,979	2,328,917	
11 - REFUSE Total	1,448,050	9,710	1,438,340	1,373,653	212	2,812,205	1,721,429	1,090,776	
Total Enterprise Funds	6,729,730	1,305,083	5,424,647	7,415,843	97,523	12,938,013	8,362,828	4,575,185	
Fiduciary Funds									
12 - POLICE PENSION Total	362,733	-	362,733	625,000	-	987,733	774,484	213,249	
25 - BLDG. STANDARDS FEE ASSESSMENT Total	14,227	3,600	10,627	1,767	-	12,394	1,800	10,594	
32 - UNCLAIMED FUNDS	11,491	-	11,491	-	-	11,491	-	11,491	
39 - SEWER CAPACITY FUND	14,873	-	14,873	-	-	14,873	-	14,873	
60 - POLICE OFFICER OPTIONAL EQ. FUND	12,710	-	12,710	-	-	12,710	5,000	7,710	
62 - HEALTH INSURANCE FUND Total	401,599	-	401,599	1,430,769	-	1,832,368	1,623,672	208,696	
63 - Employee Separation Fund Total	58,733	-	58,733	30,000	-	88,733	30,000	58,733	
Total Fiduciary Funds	876,365	3,600	872,765	2,087,536	-	2,960,301	2,434,956	525,345	
Grand Total	18,571,781	3,686,050	14,885,731	50,495,697	617,503	65,853,510	55,181,445	10,672,066	

(1) A prior year encumbrance journal was posted for the \$11,647 inadvertently left unencumbered at year end.

CITY OF BEXLEY
Non- General Funds
From: 1/1/2022 to 12/31/2022

Fund	Budget	YTD	Remaining
02 - STATE HIGHWAY Total	\$ 84,748	\$ 61,223	\$ 23,526
03 - STREET MAINTENANCE AND REPAIR Total	902,752	837,730	65,022
05 - RECREATION Total	2,501,313	2,287,685	213,628
06 - BOND RETIREMENT Total	1,964,016	1,918,294	45,722
08 - SPECIAL ASSESSMENTS Total	94,000	-	94,000
09 - WATER Total	3,406,120	3,213,663	192,457
10 - SEWER Total	3,825,521	3,036,947	788,575
11 - REFUSE Total	1,728,971	1,546,767	182,205
12 - POLICE PENSION Total	774,484	718,058	56,427
13 - CAPITAL IMPROVEMENTS Total	1,980,426	874,794	1,105,632
14 - SWIMMING POOL Total	467,950	367,112	100,838
23 - FRIENDS OF JEFFREY PARK FUND Total	1,200	1,200	-
25 - BLDG. STANDARDS FEE ASSESSMENT Total	1,800	-	1,800
26 - BEXLEY YOUTH ATHLETIC FUND Total	12,000	-	12,000
27 - TOURISM PROMOTION AND COMMUNITY EVENTS Total	5,000	-	5,000
28 - EVENTS AND EQUIPMENT FUND Total	1,500	-	1,500
29 - MARYANNA HOLBROOK SCHOLARSHIP Total	30,000	8,064	21,936
30 - BUDGET STABILITY FUND Total	-	-	-
31 - MAYOR'S COURT COMPUTER FUND Total	2,500	2,500	-
34 - STREETS AND ALLEYS Total	2,245,637	1,464,205	781,432
35 - TAX INCENTIVE FUND Total	-	-	-
36 - MAIN ST PUBLIC IMP. TAX INC. E Total	399,511	322,575	76,936
51 - ECONOMIC DEVELOPMENT BOND SERV Total	88,700	91,450	(2,750)
52 - URBAN REDEVELOPMENT TAX INCREMENT EQUIVALENT FUND Total	77,725	46,973	30,752
56 - Friends of Jeffrey Mansion Preschool Total	4,949	3,448	1,501
59 - BEXLEY CELEBRATIONS ASSOCIATION AND EVENTS FUND Total	65,000	-	65,000
60 - POLICE OFFICER OPTIONAL EQUIPMENT FUND Total	5,000	1,073	3,927
61 - MAIN EVENT FUND Total	-	-	-
62 - HEALTH INSURANCE FUND Total	1,623,672	1,152,127	471,545
63 - Employee Separation Fund Total	30,000	-	30,000
68 - JEFFREY MANSION FUND Total	39,500	39,500	-
69 - CASSINGHAM AND VERNON Total	2,197,151	957,586	1,239,565
70 - BEXLEY LAND BANK FUND Total	-	-	-
71 - LOCAL CORONAVIRUS RELIEF FUND Total	56,626	57,312	(686)
72 - SOUTH DREXEL AND GRANDON AVE. IMPROVEMENTS Total	4,928,361	2,968,786	1,959,575



Statement of Cash Position
City of Bexley
Statement of Cash Position
From: 1/1/2022 to 12/31/2022

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expense YTD	Unexpended Balance
1	GENERAL FUND	\$ 4,207,555	\$ 20,408,594	\$ 19,548,452	\$ 5,067,697
2	STATE HIGHWAY	135,937	(181)	61,223	74,534
3	STREET MAINTENANCE AND REPAIR	131,442	805,606	837,730	99,317
5	RECREATION	511,471	2,786,503	2,287,685	1,010,289
6	BOND RETIREMENT	467,507	1,918,291	1,918,294	467,505
8	SPECIAL ASSESSMENTS	94,494	57,611	-	152,105
9	WATER	1,497,460	2,908,354	3,213,663	1,192,151
10	SEWER	3,784,220	2,739,131	3,036,947	3,486,404
11	REFUSE	1,448,050	1,377,772	1,546,767	1,279,056
12	POLICE PENSION	362,733	632,033	718,058	276,708
13	CAPITAL IMPROVEMENTS	1,505,101	1,400,000	874,794	2,030,307
14	SWIMMING POOL	348,043	551,897	367,112	532,828
18	LAW ENFORCE. TRUST FUND	8,951	2,315	-	11,266
19	BEXLEY MEADOW MUSIC ASSOC.	-	-	-	-
20	BEXLEY BEAUTIFICATION FUND	3,808	-	-	3,808
21	FUND 21	-	-	-	-
29	MARYANNA HOLBROOK SCHOLARSHIP	59,465	21,568	8,064	72,969
30	BUDGET STABILITY FUND	1,725,000	150,000	-	1,875,000
31	MAYOR'S COURT COMPUTER FUND	4,737	1,069	2,500	3,306
34	STREETS AND ALLEYS	736,811	2,016,366	1,464,205	1,288,973
35	TAX INCENTIVE FUND	3,537	-	-	3,537
36	MAIN ST PUBLIC IMP. TAX INC. E	344,356	332,001	322,575	353,782
37	FUND 37	-	-	-	-
38	FUND 38	-	-	-	-
39	SEWER CAPACITY FUND	14,873	-	-	14,873
51	ECONOMIC DEVELOPMENT BOND SERV	16,897	785,777	91,450	711,225
52	URBAN REDEVELOPMENT TAX INCREMENT EQUIVALENT FUND	2,086	110,641	46,973	65,754
55	BORAD STREET	8,580	-	-	8,580
56	Friends of Jeffrey Mansion Preschool	8,469	1,139	3,448	6,160
57	Neighbors Helping Neighbors Fund	3,231	-	-	3,231
58	FARMERS MARKET	125	-	-	125
59	BEXLEY CELEBRATIONS ASSOCIATION AND EVENTS FUND	112	-	-	112
60	POLICE OFFICER OPTIONAL EQUIPMENT FUND	12,710	1,608	1,073	13,245
61	MAIN EVENT FUND	-	-	-	-
62	HEALTH INSURANCE FUND	401,599	1,225,477	1,152,127	474,949
63	Employee Separation Fund	58,734	30,000	-	88,734
64	ASHBOURNE AND ROOSEVELT PROJECT FUND	164,884	-	-	164,884
68	JEFFREY MANSION FUND	39,500	-	39,500	-
69	CASSINGHAM AND VERNON	-	957,586	957,586	-
70	BEXLEY LAND BANK FUND	40,540	12,573	-	53,113
71	LOCAL CORONAVIRUS RELIEF FUND	56,626	686	57,312	0
72	SOUTH DREXEL AND GRANDON AVE. IMPROVEMENTS	236,583	2,859,463	2,968,786	127,260
73	AMERICAN RESCUE PLAN ACT	713,187	725,443	146,645	1,291,985
74	INFRASTRUCTURE DEVELOPMENT FUND	-	-	-	-
75	INFRASTRUCTURE DEVELOPMENT FUND	1,100,000	1,300,000	-	2,400,000
76	STANBERY AND CHELSEA IMPROVEMENTS FUND	-	324,949	68,953	255,996
Grand Total:		20,336,283	46,457,271	41,743,121	25,050,434



**RECONCILIATION OF CASH POSITION
CHECKING AND INVESTMENT ACCOUNT STATEMENTS**

Bank Reconciliation as of >	30-Sep-22	31-Oct-22	30-Nov-22	31-Dec-22
PNC Checking Account per Bank	\$ 2,552,742	\$ 4,376,417	\$ 2,958,778	\$ 2,179,137
Less Outstanding Checks	\$ (73,558)	\$ (164,824)	\$ (1,029,685)	\$ (149,257)
Returned Item				
Pre-posted Expense	(4,875)	(5,673)		
Preposted Revenue		5,049		
Duplicate Posting of MHS Claims				
Other Adjustments (net)	468	2,086	(118)	1,980
PNC Account per Books	<u>\$ 2,474,777</u>	<u>\$ 4,213,055</u>	<u>\$ 1,928,975</u>	<u>\$ 2,031,860</u>
Other Accounts:				
STAR	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
First Financial	224,196	224,253	224,321	224,404
Ohio State Bank	250,000	250,000	250,000	250,000
Ohio State Bank (Savings)	3,517,430	3,528,644	3,538,808	3,550,784
US Bank Trust	18,870,079	18,876,535	18,905,445	18,916,083
Payroll	(207)		337,497	
Investment Accounts sub-total	<u>\$ 22,961,498</u>	<u>\$ 22,979,432</u>	<u>\$ 23,356,071</u>	<u>\$ 23,041,271</u>
First Financial Interest			(68)	(84)
Net US Bank Trust Interest			(28,910)	(10,639)
Ohio State Bank Interest			(10,164)	(11,974)
Trust Fees				
Other Adjustments -				
Investment Accounts per Books	<u>\$ 22,961,498</u>	<u>\$ 22,979,432</u>	<u>\$ 23,316,929</u>	<u>\$ 23,018,574</u>
Total Cash Fund Balances per Books	<u><u>\$ 25,436,275</u></u>	<u><u>\$ 27,192,487</u></u>	<u><u>\$ 25,245,904</u></u>	<u><u>\$ 25,050,434</u></u>