



2024 DRAFT BUDGET

Envisioning a skate spot at Schneider Park

DRAFT Revision 1.2 11.14.2023

General Fund Summary

	2024	2023	2024	YTD	2022	2021
	Budget	Budget	vs	9/30/2023	Actual	Actual
			2023			
Operating Revenue						
City Income Tax	\$ 18,145,654	\$ 17,685,823	2.6%	\$ 14,232,179	\$ 17,237,644	\$ 14,995,603
Local Government	575,000	575,000	0.0%	429,242	573,079	523,652
Real Estate Tax	580,000	580,000	0.0%	615,095	582,634	574,442
Interest	400,000	400,000	0.0%	581,052	212,742	190,644
Building Permits	400,000	400,000	0.0%	332,909	390,454	412,255
Franchise and ROW Fees	200,000	200,000	0.0%	113,870	159,162	132,912
Grants	295,000	500,000	-41.0%	265,966	571,883	317,860
CIC Revenue	175,000	175,000	0.0%	93,333	220,000	100,000
All Other (1)	410,000	410,000	0.0%	341,464	408,364	411,058
Total Operating Revenue	\$ 21,180,654	\$ 20,925,823	1.2%	\$ 17,005,110	\$ 20,355,963	\$ 17,658,427
Operating Expenditures						
General Government						
Mayor's Office	\$ 480,540	\$ 452,700	6.1%	\$ 359,046	\$ 413,493	\$ 399,033
Grant Reimbursed Expenditures	295,000	1,459,000	-79.8%	414,596	227,533	596,100
Auditor's Office	969,286	894,321	8.4%	589,814	780,504	767,821
Attorney's Office	160,700	190,000	-15.4%	72,109	153,724	177,743
Civil Service	93,710	23,000	307.4%	1,361	37,392	11,304
City Council	74,831	65,771	13.8%	42,025	61,287	59,481
Mayor's Court	201,172	194,097	3.6%	126,233	153,856	123,572
Development Office	389,017	336,142	15.7%	156,486	144,013	155,543
Technology	496,916	480,922	3.3%	330,295	344,559	324,723
Building and Zoning Department	765,639	679,353	12.7%	431,531	574,048	505,777
Senior Programs	234,131	201,542	16.2%	141,245	140,315	85,322
Boards and Commission	20,576	20,576	0.0%	6,329	23,089	18,600
Total General Government	\$ 4,181,517	\$ 4,997,424	-16.3%	\$ 2,671,070	\$ 3,053,813	\$ 3,225,019
Public Health and Safety						
Police Department	\$ 6,661,098	\$ 6,303,360	5.7%	\$ 4,516,216	\$ 5,660,233	\$ 5,687,245
Fire Contract	2,750,136	2,619,177	5.0%	2,619,177	2,527,510	2,475,974
Emergency Warning	20,456	20,475	-0.1%	19,167	18,120	17,419
Street Lighting	403,521	391,065	3.2%	184,506	298,021	256,996
Health Department	132,067	132,067	0.0%	137,545	132,106	128,038
Total Public Health and Safety	\$ 9,967,278	\$ 9,466,143	5.3%	\$ 7,476,611	\$ 8,635,990	\$ 8,565,673
Public Service						
Service Administration	\$ 341,009	\$ 231,170	47.5%	\$ 160,720	\$ 203,008	\$ 176,508
Building and Parks Maintenance	1,993,440	1,626,668	22.5%	1,136,158	1,462,361	1,301,376
Street Fund Transfer	400,000	370,000	8.1%	370,000	66,000	66,000
Total Public Service	\$ 2,734,449	\$ 2,227,839	22.7%	\$ 1,666,879	\$ 1,731,370	\$ 1,543,885

General Fund Revenue and Expenditure Summary Continued

	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual
Recreation						
Jeffrey Mansion	\$ 168,200	\$ 304,649	-44.8%	\$ 206,524	\$ 215,300	\$ 359,102
Parks	649,505	502,555	29.2%	292,077	331,246	324,173
Recreation Fund Transfer	270,000	250,000	8.0%	250,000	250,000	90,000
Total Recreation	\$ 1,087,705	\$ 1,057,205	2.9%	\$ 748,601	\$ 796,546	\$ 773,275
Total Operating Expenditures Before Debt Service	\$ 17,970,950	\$ 17,748,610	1.3%	\$ 12,563,161	\$ 14,217,719	\$ 14,107,852
Debt Service Transfers to Eco. Development Bond Retirement					740,053	20,250
Debt Service (Transfers to Bond Retirement Fund)	1,224,438	1,230,563	-0.5%	1,230,212	942,660	629,236
Total Operating Expenditures and Debt Service	\$ 19,195,388	\$ 18,979,173	1.1%	\$ 13,793,373	\$ 15,900,432	\$ 14,757,338
Estimated Appropriations Pending Finalization						
Estimated Additional Appropriation	\$ 50,000	\$ 50,000	0.0%			
Estimated Additional Human Resource Appropriation		50,000	-100.0%			
Estimated Green Fund Appropriation		50,000	-100.0%			
Estimated Social Services Appropriation	35,000	35,000	0.0%			
Estimated Unspent Appropriations	(267,000)	(267,000)	0.0%			
	\$ (182,000)	\$ (82,000)	122.0%	\$ -	\$ -	\$ -
Total Operating Expenditures	\$ 19,013,388	\$ 18,897,173	0.6%	\$ 13,793,373	\$ 15,900,432	\$ 14,757,338
Revenue Over (Under) Expenditures	\$ 2,167,266	\$ 2,028,649	6.8%	\$ 3,211,737	\$ 4,455,531	\$ 2,901,089
Other Financing Sources						
TIF Advance Repayment	\$ 195,000				\$ 52,630	
BWC Rebate						397,071
Health Insurance Adjustment						2,446
Total Other Financing Sources	\$ 195,000				\$ 52,630	\$ 399,517
Other Financing Uses - Capital Expenditures						
Capital Fund Transfer	\$ 1,600,000	\$ 1,050,000	52.4%	\$ 1,050,000	\$ 1,400,000	\$ 800,000
TIF Fund Loan				1,950,000		
Transfer to Infrastructure Development Fund	200,000	600,000	-66.7%	600,000	1,300,000	1,100,000
Transfer to Pool Fund	125,000	120,000	4.2%	120,000	200,000	
Transfer to Pool Replacement Fund	200,000	200,000	0.0%	200,000		
Transfer to Employee Severance Payout Fund	30,000	30,000	0.0%	30,000	30,000	30,000
Transfer to Budget Stability	50,000	50,000	0.0%	50,000	150,000	100,000
Total Other Financing Uses	\$ 2,205,000	\$ 2,050,000	7.6%	\$ 4,000,000	\$ 3,080,000	\$ 2,030,000
Beginning Cash Balance	\$ 4,184,891	\$ 5,067,698	-17.4%	\$ 5,067,698	\$ 4,207,555	\$ 3,277,243
Net Current Year Cash Increase (Decrease)	157,266	(21,351)		(788,263)	1,428,161	1,270,606
Prior Year Encumbrance Expenditures	-	(861,456)	-100.0%	(599,309)	(568,019)	(340,294)
Ending Cash Balance	\$ 4,342,157	\$ 4,184,891	3.8%	\$ 3,680,126	\$ 5,067,698	\$ 4,207,555
Year End Outstanding Encumbrances						941,977
Ending Unencumbered Fund Balance	\$ 4,342,157	\$ 4,184,891	3.8%	\$ 3,680,126	\$ 5,067,698	\$ 3,265,578
Budget Stability Account Reserve	\$ 1,975,000	\$ 1,925,000	2.6%	\$ 1,925,000	\$ 1,875,000	\$ 1,725,000
Total Unencumbered Reserves	\$ 6,317,157	\$ 6,109,891	3.4%	\$ 5,605,126	\$ 6,942,698	\$ 4,990,578

Mayor's Office and City Hall

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	vs 2023				
Personal Services								
01-100-51010	SALARIES AND WAGES	\$ 265,633	\$ 250,072	6.2%	\$ 188,655	\$ 242,123	\$ 220,229	
01-100-51011	SPECIAL EVENTS OVERTIME	25,000	15,000	66.7%	22,221	12,756	17,590	Was previously in Mayor's Office.
01-100-51030	OPERS	37,189	36,410	2.1%	30,880	34,122	33,684	
01-100-51041	WORKER'S COMP	3,133	4,266	-26.6%	2,137	1,836	3,287	
01-100-51070	TRANSFER TO HEALTH INSURANCE	42,013	42,013	0.0%	42,013	41,189	37,445	
01-100-51071	DENTAL INSURANCE	1,706	1,673	2.0%	1,285	1,762	1,608	
01-100-51072	VISION	251	246	2.0%	-	-	221	
01-100-51073	LIFE	203	199	2.0%	64	147	119	
01-100-51076	MEDICARE	3,852	3,771	2.1%	2,932	3,816	3,339	
01-100-51110	MAYOR'S CAR ALLOWANCE	5,500	5,500	0.0%	4,125	5,500	5,500	
	Total Personal Services	\$ 384,480	\$ 359,150	7.1%	\$294,312.14	\$ 343,250	\$ 323,021	
Other Expenditures								
01-100-51120	TRAVEL AND MEETINGS	\$ 200	\$ 200	0.0%	\$ 72	\$ 200	\$ 162	Costs associated with travel include parking fees
01-100-51121	MEETING MEALS/REFRESHMENTS	4,500	4,210	6.9%	3,182	2,533	1,294	City Hall Coffee and Refreshments, Meetings and Events
01-100-51122	TUITION REIMBUSSEMENT	6,000	6,000	0.0%	-	4,000	4,294	This covers tuition reimbursements for employees throughout the City per ordinance
01-100-51123	MILEAGE REIMBURSEMENT	1,500	1,500	0.0%	1,386	27	63	
01-100-51124	TRAINING	1,500	1,500	0.0%	-	729	150	Training for employees as needed, including software training, malware training, ongoing professional training
01-100-51131	UTILITIES (GAS AND ELECTRIC)	20,000	20,000	0.0%	19,971	20,000	14,780	
01-100-51140	REPAIRS/MAINT.	5,780	5,780	0.0%	5,092	2,017	3,421	
01-100-51180	NEWSLETTER	-	-	-	-	-	4,000	Moved to Development and Communications.
01-100-51183	SPECIAL NEEDS	5,000	2,000	150.0%	32	-	-	This provides for special accommodations to programs based upon special needs Anticipated increase based on upcoming use.
01-100-51270	EMPLOYEE AWARDS	1,500	1,500	0.0%	12,945	186	-	Apparel, special recognition
01-100-51271	MEMBERSHIPS	13,000	13,000	0.0%	3,763	13,000	11,927	This pays membership dues to a variety of organizations, including MORPC, COMMA, MODE, OML, etc.
01-100-51310	OFFICE SUPPLIES	7,080	7,080	0.0%	6,007	3,524	7,068	
01-100-51320	OPERATING EXPENSES	9,500	9,500	0.0%	9,849	9,382	8,987	Operating expenses include misc. office needs including small furnishings and equipment.
01-100-51322	CLEANING AND JANITORIAL	15,000	15,780	-4.9%	2,437	12,684	15,418	
01-100-51330	REPAIR/MAINT. SUPPLIES	4,500	4,500	0.0%	-	1,961	3,893	
01-100-51400	FURNITURE	1,000	1,000	0.0%	-	-	555	
	Total Other Expenditures	\$ 96,060	\$ 93,550	2.7%	\$ 64,734	\$ 70,242	\$ 76,012	
Total Mayor and City Hall		\$ 480,540	\$ 452,700	6.1%	\$359,046.11	\$ 413,493	\$ 399,033	

Grant Reimbursed Expenditures

Account	Description	2024		vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		Budget	Budget					
01-101-51320	GRANTS REIMBURSED EXPENDITURES	\$ 200,000	\$ 200,000	0.0%	\$33,292.20	\$ 168,704	\$ 190,377	
01-101-51321	STATE CAPITAL GRANT		350,000	-100.0%	\$9,553.09	3,476	350,000	
01-101-51322	JEFFREY TERRACE		70,000	-100.0%	\$0.00			
01-101-51323	B.C.E.	75,000	75,000	0.0%	\$59,182.67	55,353	55,723	
01-101-51324	YEAR OF THE PARKS		500,000	-100.0%	312,568			
01-101-51325	POLICE DEPT. EQ. GRANTS		264,000	-100.0%	\$0.00			
01-101-51326	AGGREGATION RENEWABLE GRANTS	20,000						
Total		\$ 295,000	\$ 1,459,000	-79.8%	\$ 414,596	\$ 227,533	\$ 596,100	

Auditor's Office Expenditure Detail

Account	Description	2024 Budget	Revised 2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
Personal Services								
01-110-51010	SALARIES AND WAGES	\$ 278,129	\$ 232,803	19.5%	\$ 164,180	\$ 174,008	\$ 218,344	Salaries of Auditor, Finance Director and Payroll and HR Coordinator Includes duplication of Finance Director wages during shadowing period.
01-110-51030	OPERS	38,938	32,592	19.5%	22,986	20,603	30,254	
01-110-51040	WORKER'S COMP TPA	6,000	6,000	0.0%	5,140	4,990	4,845	
01-110-51041	WORKER'S COMPENSATION	3,281	3,693	-11.2%	1,850	1,028	2,868	
01-110-51070	TRANSFER TO HEALTH INSURANCE	30,600	30,600	0.0%	30,600	30,000	41,055	
01-110-51071	DENTAL INSURANCE	2,150	2,108	2.0%	1,619	2,220	1,900	
01-110-51072	VISION	500	490	2.0%	525	481	440	
01-110-51073	LIFE	304	298	2.0%	97	221	179	
01-110-51074	ODJFS	13,000	13,000	0.0%	0	11,363	0	Pays the unemployment compensation of any employee laid off during the year.
01-110-51076	MEDICARE	4,033	5,820	-30.7%	4,771	2,515	2,718	
Total Personal Services		\$ 376,935	\$ 327,405	15.1%	\$ 231,766	\$ 247,428	\$ 302,603	
Other Expenditures								
01-110-51180	PRINTING	\$ 2,500	\$ 2,667	-6.3%	\$ 1,956	\$ 777	\$ 1,187	W-2's, Checks, Envelopes etc.
01-110-51190	CONTRACT PROFESSIONAL	45,760	44,000	4.0%	33,465	88,830	-	Allows for 4% increase in contract for payables
01-110-51191	INVESTMENT MANAGEMENT	18,750	20,100	-6.7%	10,883	11,581	13,648	Pays for investment advisors. First \$1 million .3% per year. Balances over \$1 million .075% per year. Projected invested balance = \$22 million.
01-110-51192	BANK FEES	47,000	45,000	4.4%	36,453	43,730	23,863	Used for bank and credit card fees. Allows for 4% increase in ccost.
01-110-51200	TRAINING	2,000	2,000	0.0%	100	100	120	Training for the Finance Director and Assistant Finance Director
01-110-51250	ACCOUNTING FEES	12,000	12,000	0.0%	11,000	11,020	12,800	Used to pay accountants to assist in preparation of the annual GAAP based financial reports
01-110-51251	AUDIT FEES	25,000	25,128	-0.5%	9,151	20,872	26,240	Used to pay independent auditors. \$20,000 Julian and Grube \$5,000 AOS review.
01-110-51253	CONTINUING DISCLOSURE	3,500	3,500	0.0%	-	3,500	3,500	Pays for assistance in required debt service reporting (AIF)
01-110-51280	RITA FEES	272,185	251,306	8.3%	120,052	216,036	246,847	
01-110-51281	PROP TAX FEES/REFUNDS	10,000	10,000	0.0%	3,242	18,518	8,764	Pays Franklin County for fees related to property tax collections. Can vary from year to year based on delinquent fees, refunds etc.
01-110-51283	INSURANCE - CITY	126,656	120,625	5.0%	119,212	110,768	98,954	property and casualty insurance Allowed for 5% inflation.
01-110-51284	PROPERTY TAXES	10,000	7,127	40.3%	-	-	(196)	
01-110-51285	TAXES SHRED WITH SCHOOLS	-	3,192	-	-	-	21,080	
01-110-51310	OFFICE SUPPLIES	1,000	1,000	0.0%	177	(200)	-	
01-110-51311	POSTAGE	12,000	11,000	9.1%	8,269	5,843	5,500	All City Hall Postage Allowance for inflation
01-110-51312	SUBSCRIPTIONS MEETINGS AND MEALS	1,000	1,000	0.0%	-	-	144	
01-110-51320	OPERATING EXPENSES	3,000	4,700	-36.2%	4,088	1,702	2,767	
01-110-51321	CITY HALL TIF BOND INTEREST	-	2,571	-	-	-	-	
Total Other Expenditures		\$ 592,351	\$ 566,916	4.5%	\$ 358,048	\$ 533,076	\$ 465,218	
Total Auditor's Office		\$ 969,286	\$ 894,321	8.4%	\$ 589,814	\$ 780,504	\$ 767,821	

City Attorney Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	vs 2023				
01-120-51010	RETAINER	\$ 83,200	\$ 80,000	4.0%	\$ 52,221	\$ 77,193	\$ 62,743	Pays City Attorney retainer
01-120-51192	APPEALS HEARINGS	25,000	25,000	0.0%	4,198	25,000	20,000	Covers legal fees associated with appeals and zoning cases
01-120-51270	OUTSIDE COUNSEL	52,500	85,000	-38.2%	15,691	51,495	95,000	Covers general legal fees associated with outside counsel Based on 2022 utilization.
01-120-51271	AGGREGATION LEGAL	-	-			36		
Total City Attorney		\$ 160,700	\$ 190,000	-15.4%	\$ 72,109	\$ 153,724	\$ 177,743	

Human Resource Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	vs 2023				
Personal Services								
01-130-51010	SALARIES AND WAGES	\$ 49,910						
01-130-51030	OPERS	6,987						
01-130-51041	WORKERS COMP	589						
01-130-51076	MEDICARE	724						
Total Personal Services		\$ 58,210						
Other Expenditures								
01-130-51190	SPECIAL COUNSEL	10,000	\$ 10,000	0.0%	\$ 617	\$ 9,633	\$ 9,950	Human resource special counsel
01-130-51191	HUMAN RESOURCE CONTRACT	5,000	10,000	-50.0%	-	24,759	689	human resources contracts
01-130-51192	RECRUITING COSTS	15,000						Expenses associated with recruiting - testing, background, etc.
01-130-51193	TRAINING	2,500						Training for HR Coordinator
01-130-51320	OPERATING EXPENSES	3,000	3,000	0.0%	744	3,000	665	Misc. human resources needs, including testing, background checks, etc.
Total Other Expenditures		35,500						
Total Civil Service		\$ 93,710	\$ 23,000	307.4%	\$ 1,361	\$ 37,392	\$ 11,304	

City Council Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	vs 2023				
Personal Services								
01-150-51011	SECRETARIAL OVERTIME	\$ 2,000	\$ 2,000	0.0%	\$ -	\$ -	\$ -	
01-150-51020	COUNCIL COMPENSATION	53,080	44,520	19.2%	32,534	44,521	44,521	
01-150-51030	OPERS	6,233	6,233	0.0%	4,554	6,103	6,232	
01-150-51031	SOCIAL SECURITY	394	394	0.0%	-	-	-	
01-150-51041	WORKERS COMP	979	979	0.0%	490	438	869	
01-150-51076	MEDICARE	646	646	0.0%	424	646	612	
Total Personal Services		\$ 63,331	\$ 54,771	15.6%	\$ 38,002	\$ 51,708	\$ 52,233	
Other Expenditures								
01-150-51191	ORDINANCE CODIFICATION	\$ 8,500	\$ 8,000	6.3%	\$ 2,673	\$ 7,500	\$ 4,500	Outside contractor codifies ordinances
01-150-51320	OPERATING EXPENSES	1,500	1,500	0.0%	625	1,500	1,500	Misc. operating expenses
01-150-51321	MEETING REFRESHMENTS	500	500	0.0%	-	150	247	Meeting snacks and drinks
01-150-51323	SPECIAL EVENTS	1,000	1,000	0.0%	725	429	1,000	
Total Other Expenditures		\$ 11,500	\$ 11,000	4.5%	\$ 4,023	\$ 9,579	\$ 7,247	
Total City Council		\$ 74,831	\$ 65,771	13.8%	\$ 42,025	\$ 61,287	\$ 59,481	

Court Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	
		2024 Budget	2023 Budget	vs 2023					
Personal Services									
01-160-51010	SALARY & WAGES	\$ 75,424	\$ 68,072	10.8%	\$ 46,892	\$ 51,704	\$ 46,904		
01-160-51030	OPERS	10,569	9,530	10.8%	6,565	6,780	6,567		
01-160-51041	WORKER'S COMP	890	823	8.1%	412	354	957		
01-160-51070	TRANSFER TO HEALTH INSURANCE	2,951	2,951	0.0%	2,951	2,893	2,630		
01-160-51071	DENTAL INSURANCE	731	717	2.0%	-	-	-		
01-160-51072	VISION INSURANCE	169	166	2.0%	-	-	-		
01-160-51073	LIFE	103	101	2.0%	29	66	54		
01-160-51076	MEDICARE	1,094	987	10.8%	656	717	650		
Total Personal Services		\$ 91,922	\$ 83,347	10.3%	\$ 57,505	\$ 62,515	\$ 57,761		
Other Expenditures									
01-160-51190	PROSECUTORS CONTRACT	\$ 48,000	\$ 54,000	-11.1%	\$ 31,500	\$ 51,605	\$ 35,000	Prosecutor to represent City interests at Franklin County courts	
01-160-51192	FR.CO. PUB.DEFENDER	1,000	1,000	0.0%	356	380	705	Mandatory public defender costs	
01-160-51193	FR. CO. MUNI. COURT	3,000	3,000	0.0%	496	-	1,027	Muni. Court fees	
01-160-51194	MAGISTRATE	11,000	10,000	10.0%	6,475	8,975	7,525	Mayor's Court magistrate	
01-160-51195	MAYOR'S COURT PROSECUTOR	18,000	18,000	0.0%	13,748	11,265	9,000	Prosecutor to represent City interests at Mayor's Court	
01-160-51196	MAYOR'S COURT PUBLIC DEFENDER	8,000	5,000	60.0%	6,570	5,573	4,771	Public Defender for Mayor's Court	
01-160-51197	VICTIM ADVOCATE	4,000	3,500	14.3%	2,542	1,250	-	Victim Advocate DV cases	
01-160-51230	PRISONER SUSTENANCE	5,500	5,500	0.0%	3,519	3,903	4,094	Mandatory costs associated with medical care and prisoner maintenance	
01-160-51310	OFFICE SUPPLIES	-	2,000	-100.0%	-	1,563	1,909	Office supplies associated with Mayor's Court	Moved to operating expenses
01-160-51320	OPERATING	5,500	3,500	57.1%	3,423	7,098	100	Primarily covers tickets, court forms, and other custom stationary required for citations and court operations; also includes interpreter	
01-160-51321	CLERK TRAINING	2,500	2,500	0.0%	100	(270)	1,680	Ongoing training for Mayor's Court clerk	
01-160-51322	PROJECT TAILLIGHT PILOT	2,750	2,750	0.0%	-	-	-		
Total Other Expenditures		\$ 109,250	\$ 110,750	-1.4%	\$ 68,728	\$ 91,342	\$ 65,810		
Total Mayor's Court		\$ 201,172	\$ 194,097	3.6%	\$ 126,233	\$ 153,856	\$ 123,572		

Development, Communications, Sustainability and Community Affairs Office Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	vs 2023				
Personal Services								
01-170-51010	SALARIES AND WAGES	\$ 142,412	\$ 95,778	48.7%	\$ 53,398	\$ 76,400	\$ 55,259	Development/Communications Placeholder and 1/2 Sustainability Programs Coordinator
01-170-51030	OPERS	19,938	13,409	48.7%	6,922	10,671	7,898	
01-170-51041	WORKERS COMP	1,680	1,311	28.1%	657	564	359	
01-170-51070	HEALTH INSURANCE TRANSFER	15,166	2,845	433.1%	2,844	2,789	2,535	
01-170-51071	DENTAL INSURANCE	521	703	-25.9%	540	740	633	
01-170-51072	VISION INSURANCE	150	163	-8.0%	159	152	147	
01-170-51073	LIFE INSURANCE	150	99	51.5%	32	74	60	
01-170-51076	MEDICARE		1,410	-100.0%	708	911	790	
Total Personal Services		\$ 180,017	\$ 115,718	55.6%	\$ 65,260	\$ 92,300	\$ 67,681	
Other Expenditures								
01-170-51122	MEMBERSHIPS & SUBSCRIPTIONS	\$ 2,000	\$ 1,500	33.3%	\$ 1,500	\$ 500	\$ 1,440	MODE, development based organizations
01-170-51180	MARKETING	6,000	6,000	0.0%	3,187	4,146	5,328	Internal and external marketing efforts to promote Bexley
01-170-51181	NEWSLETTER AND MAILINGS	17,000	17,000	0.0%	7,484	11,579		
01-170-51182	REGIONAL GREEN FUND				0			Columbus Parentship Program Pending Presentation to Council.
01-170-51196	LEGAL FEES				0		1,398	
01-170-51197	AGGREGATION LEGAL				0		9,983	
01-170-51198	LAND USE / SUSTAINABILITY PLANNING	25,000	15,000	66.7%				Technical support for planning projects 2023 funds for land use strategy not spent - reappropriating for 2024 and also adding funds for technical support for sustainability action plan
01-170-51199	ONE BEXLEY COORDINATOR	40,000						Cost shared with school district and library
01-170-51321	DEVELOPMENT PROGRAMS	10,000	10,000	0.0%	8,132	9,755	5,377	Façade grants - Main and Cassidy
01-170-51322	INCOME TAX INCENTIVE GRANT	35,000	35,000	0.0%	0	25,733	0	1 Grant Recipient Currently Active
01-170-51323	TAX SHARING	65,000	126,924	-48.8%	61,924	0	55,336	Income tax sharing with SD from Gateway project Still processing 2023 payments
01-170-51324	MAIN STREET SID	9,000	9,000	0.0%	9,000		9,000	Supporting efforts for East Main Street SID; services for Bexley Main Street
Total Other Expenditures		\$ 209,000	\$ 220,424	-5.2%	\$ 91,226	\$ 51,713	\$ 87,862	
Total Development Office		\$ 389,017	\$ 336,142	15.7%	\$ 156,486	\$ 144,013	\$ 155,543	

Technology Department Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	vs 2023				
Personal Services								
01-180-51010	SALARIES & WAGES	\$ 100,511	\$ 97,239	3.4%	\$ 71,471	\$ 85,523	\$ 83,234	
01-180-51011	OVERTIME	2,500	2,500	0.0%	-	-	230	
01-180-51030	OPERS	14,422	13,963	3.3%	10,006	12,089	11,548	
01-180-51041	WORKER'S COMP	1,215	1,485	-18.2%	744	639	1,169	
01-180-51070	HEALTH INSURANCE TRANSFER	8,836	8,836	0.0%	8,836	8,662	7,875	
01-180-51071	DENTAL INSURANCE	973	954	2.0%	733	1,005	860	
01-180-51072	VISION	303	297	2.0%	318	276	267	
01-180-51073	LIFE	101	99	2.0%	32	74	60	
01-180-51076	MEDICARE	1,494	1,446	3.3%	1,012	1,208	1,180	
Total Personal Services		\$ 130,354	\$ 126,820	2.8%	\$ 93,151	\$ 109,475	\$ 106,423	
Other Expenditures								
01-180-51132	TELECOMMUNICATIONS	\$ 80,000	\$ 80,000	0.0%	\$ 43,670	\$ 73,580	\$ 63,939	Internet, phone service, mobile phone/data services, other connectivity for the City
01-180-51140	HARDWARE	27,000	25,000	8.0%	21,426	24,113	15,883	PC replacements & upgrades, tablets, audio-video equipment
01-180-51141	SOFTWARE LICENSING	179,062	168,602	6.2%	118,807	111,369	107,199	Software licensing support and services for the entire City
01-180-51142	TECHNOLOGY CONSULTANTS	25,000	25,000	0.0%	11,515	13,119	18,172	Network/Server auxiliary support
01-180-51143	CYBER SECURITY	37,000	37,000	0.0%	28,379			Implementation of security audit recommendations. New network equipment and security software.
01-180-51150	COPIER USE/MAINTENANCE	12,500	12,500	0.0%	11,498	11,453	9,683	City-wide copier use, support and services
01-180-51311	CONSUMABLES	2,000	2,000	0.0%	336	589	1,815	Printer Ink, media
01-180-51320	OPERATING EXPENSES	1,000	1,000	0.0%	-	285	431	Tech related mileage, Shipping expenses
01-180-51321	TRAINING/TRAVEL	3,000	3,000	0.0%	1,513	576	1,179	Tech Training (for all City employees)
Total Other Expenditures		\$ 366,562	\$ 354,102	3.5%	\$ 237,144	\$ 235,084	\$ 218,300	
Total Technology Department		\$ 496,916	\$ 480,922	3.3%	\$ 330,295	\$ 344,559	\$ 324,723	

Building and Zoning Department Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	vs 2023				
Personal Services								
01-350-51010	SALARY & WAGES	\$ 368,884	\$ 287,098	28.5%	\$ 195,583	\$ 240,303	\$ 235,016	Building Director, assistant director, code enforcement, seasonal PT code enf. Includes cross-training allowance for director position and new Building Department Assistant position
01-350-51030	OPERS	51,644	40,194	28.5%	27,377	36,706	32,095	
01-350-51041	WORKER'S COMP	4,351	4,558	-4.5%	2,283	1,961	3,282	
01-350-51070	TRANSFER TO HEALTH INSURANCE	57,776	57,776	0.0%	57,776	56,643	51,494	
01-350-51071	DENTAL INSURANCE	1,668	1,635	2.0%	1,256	1,722	1,474	
01-350-51072	VISION	537	526	2.0%	564	489	473	
01-350-51073	LIFE	481	472	2.0%	156	356	289	
01-350-51076	MEDICARE	5,349	12,145	-56.0%	11,227	1,887	1,829	
Total Personal Services		\$ 490,689	\$ 404,403	21.3%	\$ 296,221	\$ 340,067	\$ 325,960	
Other Expenditures								
01-350-51120	TRAVEL/MEETINGS	\$ 950	\$ 950	0.0%	\$ 58	\$ 901	\$ 30	Primarily covers annual OKI conference.
01-350-51141	ABATEMENT SERVICES	6,000	6,000	0.0%	3,196	4,181	4,705	Code enforcement direct bill of services in cases of non-compliance. Gets assessed if not paid.
01-350-51180	PRINTING	500	500	0.0%	-	380	365	Violation notices, letterhead, etc.
01-350-51190	BUILDING OFFICIAL AND INSPECTION SERVICES.	130,000	130,000	0.0%	49,983	133,171	174,717	Contracted building official and inspectors; Increased contract for ongoing design inspections during construction.
01-350-51191	DESIGN REVIEW AND PLANNING	135,000	135,000	0.0%	82,028	95,000	-	design consultants; planning consultant; landscape consultant; minute clerk; legal counsel relating to applications; engineers; special projects (i.e. design guideline development) Increased consistency of staff project review, resulting in additional review expenses. To be recaptured by adjusted permit/application fees.
01-350-51320	OPERATING EXPENSES	500	500	0.0%	45	350	-	
01-350-51321	DEPOSIT REFUNDS	2,000	2,000	0.0%	-	-	-	Provides for refunds in instances where necessary
Total Other Expenditures		\$ 274,950	\$ 274,950	0.0%	\$ 135,310	\$ 233,982	\$ 179,817	
Total Building Department		\$ 765,639	\$ 679,353	12.7%	\$ 431,531	\$ 574,048	\$ 505,777	

Senior Programs Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	vs 2023				
Personal Services								
01-355-51010	SALARY & WAGES	\$ 102,591	\$ 81,679	25.6%	\$ 67,676	\$ 76,037	\$ 61,966	Senior Coordinator and PT Volunteer Coordinator
								Added 5 hours per week for the part-time position (20 to 25 hours per week).
01-355-51030	OPERS	14,363	11,435	25.6%	9,475	10,910	8,675	
01-355-51041	WORKER'S COMP	1,210	1,272	-4.9%	769	569	943	
01-355-51070	TRANSFER TO HEALTH	11,846	11,846	0.0%	11,846	11,846	10,769	
01-355-51071	DENTAL	275	270	2.0%	212	290	248	
01-355-51072	VISION	81	79	2.0%	86	75	72	
01-355-51073	LIFE	98	96	2.0%	32	72	58	
01-355-51076	MEDICARE	1,488	1,184	25.6%	856	948	737	
	Total Personal Services	\$ 131,951	\$ 107,862	22.3%	\$ 90,950	\$ 100,748	\$ 83,470	
Other Expenditures								
01-355-51131	UTILITIES/ELEC	3,300	3,300	0.0%	2,408	1,932		
01-355-51132	UTILITIES/GAS	3,080	3,080	0.0%	1,998	2,417		
01-355-51133	CLEANING SUPPLIES	800	800	0.0%	-	233		
01-355-51134	REPAIR/MAINTENANCE	1,500	1,500	0.0%	285	240		
01-355-51135	PROFESSIONALS	80,000	74,700	7.1%	38,161	24,768		Added \$5,300 to cover additional expenses expected by changing our fee structure for programs held at the Senior Center. Look at drastic reduction in class costs for center members.
01-355-51310	OFFICE SUPPLIES	\$ 500	\$ 500	0.0%	\$ 321	\$ -	\$ -	Paper products & office supplies
01-355-51320	OPERATING EXPENSES	10,000	8,206	21.9%	6,528	4,252	1,852	Stamps, event tickets, 4th of July supplies
01-355-51321	SENIOR CENTER DUE DILIGENCE	-	300		300	5,031	-	Feasibility and design studies for senior center concept(s)
01-355-51322	SOCIAL SERVICE NAVIGATORS PILOT PROGRAM	-	-				-	Contract with JFS to assist seniors and caretakers with social service needs
01-355-51323	VOLUNTEER SERVICES	1,000	1,000	0.0%	-	-	-	Background checks for volunteers
								Money was moved to Operations. Original Budget was \$3,000
01-355-51324	MAILINGS	1,000	294	240.1%	293	176	-	Newsletters and routine mailings
								Money was moved to Operations. Original Budget was \$1,500
01-355-51325	TRAVEL AND MEETINGS	1,000	-	#DIV/0!	-	518	-	Annual conference expenses
								Money was moved to Operations. Original Budget was \$1,500
	Total Other Expenditures	\$ 102,180	\$ 93,680	9.1%	\$ 50,295	\$ 39,567	\$ 1,852	
Total Seniors Programs		\$ 234,131	\$ 201,542	16.2%	\$ 141,245	\$ 140,315	\$ 85,322	

Boards and Commissions Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	vs 2023				
Personal Services								
01-600-51011	PART TIME / OVERTIME MINUTES	\$ 7,000	\$ 7,000	0.0%	\$ -	\$ 3,137	\$ 2,629	
01-600-51030	OPERS	420	420	0.0%	-	363	1,068	
01-600-51041	WORKERS COMP	113	113	0.0%	-	50	20	
01-600-51076	MEDICARE	44	44	0.0%	56	40	85	
Total Personal Services		\$ 7,576	\$ 7,576	0.0%	\$ 56	\$ 3,590	\$ 3,801	
Other Expenditures								
01-600-51190	TREE COMMISSION	\$ 7,500	\$ 7,500	0.0%	\$ 6,272	\$ 7,500	\$ 6,435	Landscape design services for projects overseen by Tree Commission
01-600-51192	BZAP	1,000	1,000	0.0%	-	-	-	Meeting expenses
01-600-51193	ARCHITECTURAL REVIEW BOARD	1,000	1,000	0.0%	-	900	-	Meeting expenses
01-600-51195	DIVERSITY AND INCLUSION				-	10,000	5,864	
01-600-51196	CHARTER REVIEW COMMISSION				-	-	2,500	
01-600-51321	MEALS AND REFRESHMENTS	1,000	1,000	0.0%	-	1,000	-	Meeting snacks, drinks, educational events, annual holiday party
01-600-51322	TRAINING	2,500	2,500	0.0%	-	100	-	Ethics training, sunshine law, retreat training, etc.
Total Other Expenditures		\$ 13,000	\$ 13,000	0.0%	\$ 6,272	\$ 19,500	\$ 14,799	
Total Boards and Commissions		\$ 20,576	\$ 20,576	0.0%	\$ 6,329	\$ 23,089	\$ 18,600	

Police Department Expenditure Detail

Account	Description	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
Personal Services								
01-200-51010	SALARY & WAGES	\$ 4,971,821	\$ 4,654,700	6.8%	\$ 3,382,330	\$ 4,336,994	\$ 4,167,253	
01-200-51011	OVERTIME	215,000	215,000	0.0%	53,638	151,993	185,413	
01-200-51012	RETIREMENT AND SEVERENCE ALLOCATI	-	-	-	-	50,000	-	
01-200-51013	COMMUNITY HOUSING STIPEND	36,000	36,000	0.0%	-	-	-	
01-200-51030	OPERS	112,948	85,174	32.6%	81,117	84,849	92,608	
01-200-51041	WORKER'S COMP	70,576	75,995	-7.1%	38,213	31,957	57,788	
01-200-51050	UNIFORM ALLOWANCE	46,000	46,000	0.0%	26,165	40,969	42,996	Per CBA/ORD: Officers: 33 x \$1200 (\$39,600); New Det: \$900 each; Dispatchers: 5FT x \$600 (\$3,000) ACO \$600; Exec Assistant: \$250 (MOVED NON-CONTRACT OR PER ORD UNIFORMS TO OPERATING EXP)
01-200-51070	TRANSFER TO HEALTH INSURANCE	591,441	591,441	0.0%	591,441	579,844	579,844	
01-200-51071	DENTAL INSURANCE	24,321	23,844	2.0%	18,926	25,927	22,042	
01-200-51072	VISION	6,347	6,223	2.0%	7,141	5,836	5,700	
01-200-51073	LIFE	6,704	6,573	2.0%	2,198	4,962	4,084	
01-200-51076	MEDICARE	75,209	70,611	6.5%	48,232	63,371	60,452	
Total Personal Services		\$ 6,156,368	\$ 5,811,560	5.9%	\$ 4,229,401	\$ 5,376,503	\$ 5,218,181	
Other Expenditures								
01-200-51190	CONTRACT/LEADS/911	\$ 122,500	\$ 140,100	-12.6%	\$ 57,532	\$ 64,036	\$ 63,827	TLO \$2500; Lexipol \$14,500; NTN \$525; Verizon \$2500; LEADS \$7500; LeadsOnline \$3900; MECC \$31200 B&C Comm \$4700; OSP Lab \$1500; MARCS \$8500; PeopleFacts \$500; Shred-IT \$5000; G&G Fitness \$2000; Watchguard Server
01-200-51191	CALEA	\$ 3,940						Commission on Accreditation for LE Agencies Accreditation program; Installment #2 (Installment one paid in 2023 w/ account 51190)
01-200-51210	TRAINING	40,000	40,000	0.0%	28,821	25,102	31,123	
01-200-51213	PUBLIC SAFETY PROGRAM	6,300	6,000	5.0%	2,685	5,586	4,837	Safety Town Programs; Halloween Patrol t-shirts
01-200-51214	COMMUNITY PROGRAMMING	20,000	20,000	0.0%	7,630	13,623	10,430	Citizens Academy, Alumni training and meetings, Shop w a Cop, Turkey Dinners, Super Saturday, National Night Out
01-200-51215	EMERGENCY MANAGEMENT	12,000						New account. Operations Center \$7000; Comm. Emergency Response Team \$3000; Everbridge \$2000
01-200-51240	TOWING	1,000	1,200	-16.7%	690	840	110	Towing for Patrol/Investigations only - tows for parking enforcement moved to PARKING CONTROL
01-200-51310	OFFICE SUPPLIES	6,100	7,300	-16.4%	3,456	5,084	4,172	Reduced to move postage expenses to acct 51311
01-200-51311	POSTAGE	1,200						Meter Lease, postage refills, shipping expenses (used office supply account in 2023)
01-200-51320	OPERATING EXPENSES	22,050	21,000	5.0%	8,911	13,419	18,877	Mileage reimbursement, notary fees, membership dues, part-time employees uniforms; office furniture; photography; prisoner bills; subscriptions; employee recreation
01-200-51321	ANIMAL CONTROL EXP	2,640	2,100	25.7%	363	1,992	1,828	Increase to cover Zelig expenses and additional program costs
01-200-51322	UTILITIES	60,000	57,000	5.3%	44,581	48,322		Increase based on current usage; 51322 was a new account in 2022 - not enough has been budgeted. We used Service Dept Pos last year to cover expenses.
01-200-51323	BUILDING MAINTENANCE	72,450	69,000	5.0%	43,231	54,554	91,117	Earmark \$12,000 for Uninterrupted Power Supply; Otis, Ware Const; JaniKing, Window cleaning, Aqua Science, ntumbine, etc.
01-200-51324	MEETING REFRESHMENTS	1,600	1,600	0.0%	395	983	265	
01-200-51325	OPERATING SUPPLIES	17,850	17,000	5.0%	6,391	12,388	15,472	Investigative supplies, blood kits, property room
01-200-51326	PATROL EQUIPMENT	20,000	22,000	-9.1%	17,855	18,007	13,493	Replacement of end of life equipment: Body armor, tasers, flashlights, patrol cruiser supplies, etc. Initial issue for new officers.
01-200-51327	MARKETING	7,500	7,500	0.0%	1,659			
01-200-51328	PARKING CONTROL	2,500						New account. Separating expenses from tow account 51240. Towing/Relocating Vehicles for parking enforcement; Parking Permits, PCO Uniform/Equipment expenses
01-200-51329	K9 UNIT	3,600						New account. Food, equipment, vet expenses
01-200-51330	REPAIR/MAINT/CONT.	27,000	30,000	-10.0%	12,617		22,522	Maintenance and janitorial, filters, light bulbs, etc.
01-200-51331	VEHICLE MAINTENANCE	4,500				19,794		Moved money for vehicle maint to account number 51331
01-200-51610	TRANSFER TO POLICE PENSION	50,000	50,000	0.0%	50,000		190,992	Carwashes, minor repairs, insurance deductibles (1,000 each occurrence) Previously used acct 51330
Total Other Expenditures		\$ 504,730	\$ 491,800	2.6%	\$ 286,815	\$ 283,730	\$ 469,065	
Total Police Department		\$ 6,661,098	\$ 6,303,360	5.7%	\$ 4,516,216	\$ 5,660,233	\$ 5,687,245	

Fire Contract Expenditure Detail

Account	Description	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
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01-250-51190	CONTRACT/FIRE	\$ 2,750,136	\$ 2,619,177	5.0%	\$ 2,619,177	\$ 2,527,510	\$ 2,475,974	
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Total Fire Contract		\$ 2,750,136	\$ 2,619,177	5.0%	\$ 2,619,177	\$ 2,527,510	\$ 2,475,974	
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Disaster and Emergency Expenditure Detail

Account	Description	2024 Budget	2023 Budget	2024		YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
				vs 2023					
01-255-51190	CONTRACT	\$ 20,456	\$ 20,475	-0.1%		\$ 19,167	\$ 18,120	\$ 17,419	
Total Disaster and Emergency		\$ 20,456	\$ 20,475	-0.1%		\$ 19,167	\$ 18,120	\$ 17,419	

Street Lighting Expenditure Detail

Account	Description	2024 Budget	2023 Budget	2024 vs 2023	2024 YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
Personal Services								
01-340-51010	SALARY & WAGES	\$ 65,605	\$ 63,524	3.3%	\$ 47,026	\$ 61,588	\$ 51,146	Lower paid employee allocated to this account.
01-340-51011	OVERTIME	1,000	1,000	0.0%	1,022	302	936	
01-340-51030	OPERS	14,320	13,873	3.2%	10,058	11,468	11,247	Increase based on AFSCME contract.
01-340-51041	WORKER'S COMP	786	907	-13.4%	454	336	845	
01-340-51070	TRANSFER TO HEALTH INSURANCE	19,840	19,840	0.0%	19,840	19,451	17,683	
01-340-51071	DENTAL	716	702	2.0%	539	739	633	
01-340-51072	VISION	189	185	2.0%	198	172	166	
01-340-51073	LIFE	100	98	2.0%	32	74	60	
01-340-51076	MEDICARE	966	936	3.2%	640	852	707	
Total Personal Services		\$ 103,521	\$ 101,065	2.4%	\$ 79,809	\$ 94,982	\$ 83,423	
Other Expenditures								
01-340-51130	UTILITY	\$100,000	\$ 100,000	0.0%	\$ 25,809	\$ 24,491	\$ 52,841	Street lights, traffic signals, school flashers, and landscape accent lights.
01-340-51330	REPAIR/MAINTENANCE SUPPLIES	120,000	110,000	9.1%	50,376	100,000	72,215	Repair/replacement of many deteriorating (paint faded/chipping, rusted through, etc.) steel street light bases and poles with new fiberglass ones, as well as fixtures (ballasts, globes, wiring, etc.) throughout the City. General upkeep of landscape lighting throughout the City (Main and Broad Street medians, various gateways, Jeffrey Mansion entryway, etc.).
01-340-51331	TRAFFIC & SAFETY STUDIES	40,000	40,000	0.0%	17,785	38,598	21,000	Requirement of City to have an International Municipal Signal Association (MSA) certified Traffic Signal Field Technician Level II or higher conduct an annual inspection on all of the City's existing traffic signals (controllers, monitors, timing, etc.) Expert analysis of traffic signals, lighting, signage, etc. within the City.
01-340-51332	TRAFFIC MONITORING & MAINTENANCE	20,000	20,000	0.0%	10,728	19,950	13,697	Expert analysis of traffic signal equipment (City of Columbus contract, controllers, conflict monitors, etc.).
01-340-51333	ALLEY LIGHTING ENHANCEMENT	20,000	20,000	0.0%	-	20,000	13,821	Replacement and or installation of new light-emitting diode (LED) alley light fixtures. Projects determined in conjunction with Bextley P.D.
Total Other Expenditures		\$ 300,000	\$ 290,000	3.4%	\$ 104,697	\$ 203,039	\$ 173,574	
Total Street Lighting		\$ 403,521	\$ 391,065	3.2%	\$ 184,506	\$ 298,021	\$ 256,996	

Health Department Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	vs 2023				
01-400-51190	MOSQUITO CONTRACT	\$ 7,460	\$ 7,460	0.0%	\$ 4,475	\$ 7,460	\$ 5,889	
01-400-51191	SOCIAL SERVICES CONTRACT							
01-400-51194	FRANKLIN COUNTY HEALTH	124,607	124,607	0.0%	133,070	124,646	122,150	
Total Health Department		\$ 132,067	\$ 132,067	0.0%	\$ 137,545	\$ 132,106	\$ 128,038	

Service Administration Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	vs 2023				
Personal Services								
01-300-51010	SALARIES & WAGES	\$ 222,842	\$ 147,546	51.0%	\$ 100,533	\$ 133,104	\$ 108,435	1/3 of Service Director and 1/3 Admin. Includes utility locator position addition
01-300-51030	OPERS	36,133	20,656	74.9%	12,558	18,096	15,181	
01-300-51041	WORKER'S COMP	2,628	2,212	18.8%	1,007	952	2,208	
01-300-51050	UNIFORM ALLOWANCE	25,000	25,000	0.0%	16,347	20,537	21,909	
01-300-51070	TRANSFER TO HEALTH INSURANCE	35,437	20,271	74.8%	20,271	19,874	18,067	
01-300-51071	DENTAL INSURANCE	1,272	736	72.8%	565	775	663	
01-300-51072	VISION	339	185	83.1%	198	172	166	
01-300-51073	LIFE	276	124	123.0%	40	92	75	
01-300-51076	MEDICARE	3,231	2,139	51.0%	1,228	1,806	1,490	
01-300-51110	SERVICE DIRECTOR CAR ALLOWANCE	-	-			5,000		
Total Personal Services		\$ 327,159	\$ 218,870	49.5%	\$ 152,748	\$ 200,408	\$ 168,194	
Other Expenditures								
01-300-51120	TRAVEL/MEETINGS	\$ 250	\$ 250	0.0%	\$ 117	\$ 210	\$ 200	Parking, lodging, etc.
01-300-51121	MEETING MEALS AND REFRESHMENTS	1,000	750	33.3%	83	(6,303)	660	Various city/staff meetings as well as out town seminars/conferences when not expressly covered.
01-300-51170	Advertising	1,000	1,000	0.0%	1,000	284	447	Job postings for permanent full time employees, seasonal employees, public notifications and advertisements relating to city projects, etc.
01-300-51180	PRINTING	500	500	0.0%	118	500	359	Brochures, flyers, door tags, etc.
01-300-51300	DRUG TESTING	\$2,100.00	\$1,800.00	16.7%	650.00	1,500.00	914.00	Required of all new hires as well as all current employees who have a Commercial Drivers License (CDL) per the Department of Transportation (DOT). Ohio Bureau of Motor Vehicles (OBMV) and Federal Bureau of Investigation (FBI) background checks for seasonal and new hires.
01-300-51310	OFFICE SUPPLIES	\$1,500.00	\$1,000.00	50.0%	252.06	1,000.00	500.00	Pens, paper, staples, etc.
01-300-51320	OPERATING EXPENSES	\$2,500.00	\$2,500.00	0.0%	1,694.56	1,998.75	1,964.93	Property notifications (letters, surveys, etc.), postage, etc.
01-300-51321	TRAINING - UNION	\$2,500.00	\$2,000.00	25.0%	1,615.00	1,995.00	2,699.00	Seminar/conference registration fees
01-300-51322	TRAINING - NON UNION	2,500	2,500	0.0%	2,442	1,416	571	Seminar/conference registration fees
Total Other Expenditures		\$ 13,850	\$ 12,300	12.6%	\$ 7,972	\$ 2,600	\$ 8,315	
Total Service Department		\$ 341,009	\$ 231,170	47.5%	\$ 160,720	\$ 203,008	\$ 176,508	

State Highway/ Street Fund Transfers

Account	Description	2024	2023	2024	YTD	2022	2021	Account Notes
		Budget	Budget	vs 2023	9/30/2023	Actual	Actual	
01-300-51610	HIGHWAY/STREET FUND TRANSFER	\$ 400,000	\$ 370,000	8.1%	\$ 370,000	\$ 66,000	\$ 66,000	
Total Street Fund Transfer		\$ 400,000	\$ 370,000	8.1%	\$ 370,000	\$ 66,000	\$ 66,000	

Vehicle and Grounds Maintenance and Urban Forestry

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	2024 vs 2023				
Personal Services								
01-320-51010	SALARY & WAGES	\$ 799,228	\$ 574,700	39.1%	\$ 361,437	\$ 540,915	\$ 552,156	Assistant Service Director, grounds maintenance employees, garage maintenance employees
01-320-51011	OVERTIME	10,000	10,000	0.0%	1,454	3,496	5,004	
01-320-51012	SEASONALS	43,200	43,200	0.0%	2,082	5,945	-	Budget based on three (3) seasonal employees working twenty (20) weeks per year painting street lights, hydrants and sign at \$18.00 per hour.
01-320-51013	PARKS OVERTIME	10,000	10,000	0.0%	11,655	8,482	7,300	
01-320-51014	PARKS SEASONALS	43,200	43,200	0.0%	34,091	37,656	1,200	Budget based on three (3) seasonal employees working twenty (20) weeks per year doing grounds and tree maintenance and tree watering, \$18.00 per hour.
01-320-51030	OPERS	174,988	130,649	33.9%	78,551	135,555	114,120	
01-320-51041	WORKER'S COMP	11,087	11,087	0.0%	5,554	4,770	9,373	
01-320-51070	TRANSFER TO HEALTH INSURANCE	161,193	115,695	39.3%	115,695	113,426	103,115	
01-320-51071	DENTAL INSURANCE	5,554	3,913	41.9%	3,005	4,121	3,528	
01-320-51072	VISION	1,095	772	41.9%	826	757	693	
01-320-51073	LIFE	819	577	41.9%	187	427	346	
01-320-51076	MEDICARE	9,876	9,876	0.0%	5,862	8,181	8,470	
Total Personal Services		\$ 1,270,240	\$ 953,668	33.2%	\$ 620,400	\$ 863,732	\$ 805,304	
Other Expenditures								
01-320-51131	UTILITIES	\$ 50,000	\$ 50,000	0.0%	\$ 25,788	\$ 44,951	\$ 20,594	Service Department site including 2777 Delmar Drive space and Delmar. GIS program
01-320-51140	REPAIR/MAINTENANCE	13,500	12,000	12.5%	1,146	11,550	11,902	Basic facility upkeep costs (Heating, Ventilation and Air Conditioning (HVAC) maintenance, fire extinguisher inspections, pest control, etc.) performed on an annual, quarterly, monthly, etc. basis.
01-320-51190	CONTRACTURAL WORK	75,000	75,000	0.0%	72,492	65,000	500	Interchange Maintenance,shrub pruning and areas that are not mowed by city crews.
01-320-51191	GROUNDS MAINTENANCE	75,000	75,000	0.0%	51,802	70,000	135,765	Flower bed planting,flower bed maintenance,fall clean up,mulch,fertilizer and contactor work
01-320-51320	OPERATING EXPENSES	25,000	25,000	0.0%	22,896	19,984	20,000	Shop Supplies and Garage Operating
01-320-51321	OPERATING EXPENSES PARKS AND URBAN FORESTRY	15,500	10,500	47.6%	6,099	12,734	10,500	Herbicides, pesticides, mowers and chainsaw parts, etc.
01-320-51330	REPAIR/MAINTENANCE.SUPPLIES	33,500	33,500	0.0%	27,967	30,287	18,352	Basic upkeep costs of City properties located on Delmar Drive, which are not expressly covered under a professional services contract.
01-320-51331	REPAIR/MAINTENANCE PARKS AND URBAN FORESTRY	10,700	7,000	52.9%	3,219	7,000	7,000	Specific to grounds and facility areas utilized by Parks and Urban Forestry Department.
01-320-51332	VEHICLE MAINTENANCE	150,000	130,000	15.4%	125,032	124,995	117,835	Vehicle maintenance for all departments (Police, Parks & Recreation, Code Enforcement, etc.).
01-320-51333	ELECTRIC VIEICLE CHARGERS / MAINTENANCE	10,000						
01-320-51334	MEDIAN REPAIRS	135,000						
01-320-51340	SMALL TOOLS AND EQUIPMENT		10,000	-100.0%	9,704	8,058	7,000	Parks and Urban Forestry equipment (weed eaters, edger's, pruners, etc.).
01-320-51360	FUEL	10,000	135,000	-92.6%	95,905	137,709	80,000	Gasoline and Diesel (Police cruiser and Suburban Utility Vehicles (SUVs), Parks and Recreation pickup trucks and gators, Code Enforcement pickup truck, utility/bucket trucks, chipper, etc.).
01-320-51370	TREES/LANDSCAPING	80,000	70,000	14.3%	33,709	25,951	66,625	Replacement plant material and contractual labor.
01-320-51371	TREE CONTRACT WORK	40,000	40,000	0.0%	40,000	40,000		
Total Other Expenditures		\$ 723,200	\$ 673,000	7.5%	\$ 515,759	\$ 598,219	\$ 496,072	
Total Maintenance and Parks		\$ 1,993,440	\$ 1,626,668	22.5%	\$ 1,136,158	\$ 1,461,951	\$ 1,301,376	

Jeffrey Mansion Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	vs 2023				
Personal Services								
01-540-51010	SALARY & WAGES	\$ -	\$ 84,792	-100.0%	\$ 60,906	\$ 76,823	\$ 58,347	1-Custodian, 1-Full-Time Service Worker (20%), 1-Full-Time Service Worker (67%) Combined Personal Services with Parks Personal Services as there is just so much overlap in parks/Mansion Staff responsibilities. This provides some flexibility in account expenses.
01-540-51011	OVERTIME	-	5,500	-100.0%	19	125	66	
01-540-51030	OPERS	-	18,467	-100.0%	13,977	15,739	12,544	
01-540-51041	WORKER'S COMP	-	1,156	-100.0%	489	497	1,470	
01-540-51050	UNIFORM ALLOWANCE	-	1,400	-100.0%	506	1,400	1,400	
01-540-51070	TRANSFER TO HEALTH INSURANCE	-	33,883	-100.0%	33,883	33,218	30,198	
01-540-51071	DENTAL INSURANCE	-	954	-100.0%	733	1,005	860	
01-540-51072	VISION	-	183	-100.0%	196	170	164	
01-540-51073	LIFE	-	199	-100.0%	64	147	119	
01-540-51076	MEDICARE	-	1,245	-100.0%	814	1,033	770	
Total Personal Services		\$ -	\$ 147,779	-100.0%	\$ 111,586	\$ 130,157	\$ 105,940	
Other Expenditures								
01-540-51131	UTILITIES/ELEC.	\$36,000	\$37,972	-5.2%	\$ 27,370	\$ 22,820	\$ 26,911	AEP Bills for the Mansion Electric costs were higher for 2023. However, we expect the pricing to come down now that the Mansion electric costs will be combined in the city's electrical aggregation program.
01-540-51133	UTILITIES/GAS	10,000	9,700	3.1%	6,570	8,070	4,410	Columbia Gas Bills for the Mansion
01-540-51190	CONTRACTS	60,000	55,000	9.1%	19,117	14,868	17,694	HV/AC, ProGuard, 2023 budget was \$60k. We moved \$5k out to cover Electric shortfall
01-540-51192	LEAD PAINT MONITORING	3,500	3,000	16.7%	2,920	2,720	1,360	Testing of preschool rooms for lead dust (preventative in nature) Price has finally gone up on this.
01-540-51320	OPERATING EXPENSES	14,500	14,500	0.0%	10,213	9,852	13,552	Bathroom supplies, light bulbs, paint, filters, Flooring work Need to get pricing on flooring replacement for lower level carpet replace and teachers lounge carpet. Also potential Mansion Furniture (Not sure if this is Mansion or Capital)
01-540-51321	CLEANING SUPPLIES	11,200	9,000	24.4%	5,517	5,552	6,322	Cleaning Supplies for the Mansion Same budget as original 2023. Money moved for electric
01-540-51330	REPAIR/MAINT. SUPPLIES	29,000	24,198	19.8%	20,156	18,695	12,843	Welding on stair railing, supplies to fix issues with building hardware, HV/AC Continued HV/AC issues (2023 Budget was \$27,950. Moved money into electric). Working on Capital project for unit replacement and control system replacement.
01-540-51332	FIRE SUPPRESSION /LIFE SAFETY	4,000	3,500	14.3%	3,076	2,565	3,154	Security Monitoring, Fire suppression inspections 2023 Original budget of \$4,020 (money moved for electric)
01-540-51440	MANSION EXPANSION	-	-	-	-	-	166,916	
Total Other Expenditures		\$ 168,200	\$ 156,870	7.2%	\$ 94,938	\$ 85,143	\$ 253,162	
Total Jeffrey Mansion		\$ 168,200	\$ 304,649	-44.8%	\$ 206,524	\$ 215,300	\$ 359,102	

Parks Expenditure Detail

Account	Description	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
Personal Services								
01-570-51010	SALARY & WAGES	\$ 341,256	\$ 239,985	42.2%	\$ 156,033	\$ 192,565	\$ 187,357	1-Supervisor, 1-Full-Time Service Worker (33%), 1-Full-Time Service Worker (80%), 1-Full-Ground Maintenance Worker Combined the Mansion and Parks Personal Services.
01-570-51011	OVERTIME	22,500	17,000	32.4%	15,165	19,548	12,415	
01-570-51012	SEASONAL	21,000	14,000	50.0%	14,833	-	9,447	Would like to add a 3rd seasonal Employee. This will help with staffing time losses during event season.
01-570-51030	OPERS	75,031	46,737	60.5%	31,539	41,318	35,510	
01-570-51041	WORKER'S COMP	4,544	3,403	33.5%	1,705	1,464	2,098	
01-570-51050	UNIFORM ALLOWANCE	4,200	2,100	100.0%	751	2,100	2,013	6 Staff
01-570-51070	TRANSFER TO HEALTH INSURANCE	51,133	17,250	196.4%	17,250	16,912	15,375	
01-570-51071	DENTAL INSURANCE	1,310	1,284	2.0%	330	479	440	
01-570-51072	VISION	308	302	2.0%	142	152	147	
01-570-51073	LIFE	279	278	0.2%	53	122	99	
01-570-51076	MEDICARE	4,544	3,816	19.1%	2,668	3,044	2,977	
	Total Personal Services	\$ 526,105	\$ 346,155	52.0%	\$ 240,469	\$ 277,704	\$ 267,878	When compared to the 2023 budget of Mansion (\$148k) and Park (\$380k) totaling \$528k
Other Expenditures								
01-570-51131	UTILITIES/ELEC.	\$ 2,800	\$2,800	0.0%	\$ 2,086	\$ 1,900	\$ 1,434	Park Lights
01-570-51190	CONTRACTS	51,000	49,000	4.1%	9,529	4,772	3,800	Portable Restrooms 4% increase
01-570-51191	PARKS PLANNING	-	40,000		-	-	21,473	2023 contract that will run into 2024 (Jeffrey Park Preservation and Enhancement Plan)
01-570-51320	OPERATING EXPENSES	19,000	19,000	0.0%	10,143	16,277	1,100	Keys, nets, medical supplies, paint, picnic tables, pavers
01-570-51321	SMALL TOOLS AND EQUIPMENT	1,100	1,100	0.0%	1,087	366	8,619	
01-570-51330	REPAIR/MAINT. SUPPLIES	10,500	10,500	0.0%	4,818	12,411	13,208	Utility vehicle repairs, playground equipment repairs
01-570-51350	ATHLETIC FIELD MAINTENANCE	14,000	14,000	0.0%	9,426	9,795	6,661	field paint, turf rehab,
01-570-51370	LANDSCAPING	25,000	20,000	25.0%	14,519	8,021	-	Plant material, playground mulch Commonwealth Arboretum Feature Ongoing Maintenance.
	Total Other Expenditures	\$ 123,400	\$ 156,400	-21.1%	\$ 51,608	\$ 53,542	\$ 56,295	
Total Jeffrey Park		\$ 649,505	\$ 502,555	29.2%	\$ 292,077	\$ 331,246	\$ 324,173	

Recreation Fund Transfer

Account	Description	2024		vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		Budget	Budget					
01-540-51610	RECREATION FUND TRANSFER	\$ 270,000	\$ 250,000	8.0%	\$ 250,000	\$ 250,000	\$ 90,000	
Total Recreation Fund Transfer		\$ 270,000	\$ 250,000	8.0%	\$ 250,000	\$ 250,000	\$ 90,000	

Capital Expenditures Detail

Account	Description	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
01-960-51612	TRANSFER TO CAPITAL IMPROVEMENTS FUND	\$ 1,600,000	\$ 1,050,000	52.4%	\$ 1,050,000	\$ 1,400,000	\$ 800,000	
Total Capital Expenditures		\$ 1,600,000	\$ 1,050,000	-100.0%	\$ 1,050,000	\$ 1,400,000	\$ 800,000	

State Highway Fund

This fund is used for maintenance of state highways which run through Bexley. It is typically used only for road salt and overtime.

	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual
Revenue						
Auto License Tax 7.5%	\$ 4,686	\$ 4,686	0.0%	\$ 3,690	\$ 4,668	\$ 4,686
Gasoline Excise and License Tax 7.5% (1)	42,811	42,811	0.0%	31,330	(5,582)	89,524
Interest	605	605	0.0%	1,350	733	605
Total Revenue	\$ 48,102	\$ 48,102	0.0%	\$ 36,370	\$ (181)	\$ 94,815
Expenditures						
Operating Expenses	\$ 63,537	\$ 77,412	-17.9%	\$ 12,507	\$ 53,850	\$ 57,150
Total Expenditures	\$ 63,537	\$ 77,412	-17.9%	\$ 12,507	\$ 53,850	\$ 57,150
Revenues Over(Under) Expenditures	\$ (15,435)	\$ (29,310)		\$ 23,863	\$ (54,031)	\$ 37,665
Other Financing Sources						
BWC Rebate				30	\$	813
Other Financing Uses						
Prior Year Encumbrances		23,166	-100%	23,176	7,372	
Total Other Uses	\$ -	\$ 23,166	-100%	\$ 23,176	\$ 7,372	\$ -
Beginning Fund Balance						
Net Increase (Decrease)	\$ 22,055	\$ 74,531	-70.4%	\$ 74,531	\$ 135,935	\$ 97,457
Ending Fund Balance	\$ (15,435)	\$ (52,476)		717	(61,403)	38,478
	\$ 6,620	\$ 22,055	-70.0%	\$ 75,248	\$ 74,531	\$ 135,935

Gasoline Excised Tax was incorrectly posted to this fund in 2021 (\$46,713) rather than the Street Maintenance Fund. The correction will be posted in budget year 2022.

State Highway Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	vs 2023				
Personal Services								
02-375-51011	OVERTIME	\$ 15,000	\$ 10,000	50.0%		\$ 10,000	\$ 10,814	
02-375-51030	OPERS	3,375	2,250	50.0%		1,944	2,425	
02-375-51041	WORKERS COMP	162	162	0.0%	81	73	179	
02-375-51076	MEDICARE	218						
	Total Personal Services	\$ 18,537	\$ 12,412	49.3%	\$ 81	\$ 12,016	\$ 13,418	
Other Expenditures								
02-375-51320	Operating Expenses	\$ 45,000	\$ 65,000	-30.8%	\$ 12,426	\$ 41,834	\$ 43,732	Used for the purchase of rock salt, gasoline, concrete, asphalt and related State Highway expenditures repairs materials..
		\$ 45,000	\$ 65,000	-30.8%	\$ 12,426	\$ 41,834	\$ 43,732	
Total State Highway		\$ 63,537	\$ 77,412	-17.9%	\$ 12,507	\$ 53,850	\$ 57,150	

Street Maintenance Fund

This fund is used for routine maintenance of Bexley City Streets, including cleaning and lighting. The largest expense for this fund is salaries and wages of Street Department Employees.

	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual
Revenue						
Auto License Tax 92.5%	\$ 57,000	\$ 55,000	3.6%	\$ 45,517	\$ 57,566	\$ 51,612
Gasoline Excise Tax 92.5%	527,000	527,000	0.0%	386,407	554,011	481,285
Permissive Tax (State)	80,000	80,000	0.0%	62,218	79,774	86,385
Permissive Tax (County)	47,000	47,000	0.0%		47,429	45,499
Interest	1,600	1,600	0.0%	4,263	824	1,612
Total Revenue	\$ 712,600	\$ 710,600	0.3%	\$ 498,405	\$ 739,604	\$ 666,393
Expenditures						
Street Maintenance	\$ 1,168,405	\$ 1,093,873	6.8%	\$ 806,088	\$ 833,698	\$ 836,732
Total Expenditures	\$ 1,168,405	\$ 1,093,873	6.8%	\$ 806,088	\$ 833,698	\$ 836,732
Revenues Over(Under) Expenditures	\$ (455,805)	\$ (383,273)		\$(307,683)	\$ (94,094)	\$ (170,339)
Other Financing Sources						
Transfer From General Fund	\$ 400,000	\$ 370,000	8.1%	\$ 370,000	\$ 66,000	\$ 66,000
BWC Rebate				1,411		14,004
Total Other Sources	\$ 400,000	\$ 370,000	8.1%	\$ 371,411	\$ 66,000	\$ 80,004
Other Financing Uses						
Prior Year Encumbrances	\$ -	\$ 63,484	-100.0%	\$ 59,820	\$ 4,032	\$ 8,100
	\$ -	\$ 63,484	-100.0%	\$ 59,820	\$ 4,032	\$ 8,100
Beginning Balance						
Net Increase (Decrease)	\$ (55,805)	\$ (76,757)	-77.3%	\$ 3,908	\$ (32,126)	\$ (98,435)
Ending Cash Balance	\$ (33,247)	\$ 22,559	-247.4%	\$ 103,223	\$ 99,315	\$ 131,442

Street Maintenance Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	vs 2023				
Personal Services								
03-380-51010	SALARY & WAGES	\$ 560,707	\$ 525,021	6.8%	\$ 418,022	\$ 393,866	\$ 397,407	Street department supervisor and employees
03-380-51011	OVERTIME	18,000	18,000	0.0%	2,359	15,174	9,486	Snow plowing, etc.
03-380-51011	SEASONALS				617			
03-380-51030	OPERS	117,567	109,916	7.0%	85,631	78,505	80,165	
03-380-51041	WORKERS COMP	6,826	7,711	-11.5%	3,862	2,643	3,086	
03-380-51070	TRANSFER TO HEALTH INSURANCE	60,264	60,264	0.0%	60,264	59,082	53,711	
03-380-51071	DENTAL	2,374	2,327	2.0%	1,787	2,451	1,998	
03-380-51072	VISION	260	255	2.0%	273	237	229	
03-380-51073	LIFE	596	585	2.0%	193	441	358	
03-380-51076	MEDICARE	8,391	7,874	6.6%	5,831	6,350	5,836	
	Total Personal Services	\$ 774,984	\$ 731,952	5.9%	\$ 578,841	\$ 558,749	\$ 552,275	
Other Expenditures								
03-380-51190	CONTRACT/PROFESSIONAL	\$ 6,000	\$ 6,000	0.0%	\$ 2,392	\$ 6,000	\$ 3,964	Major roadway/sign repairs.
03-380-51193	CURB REPLACEMENT	4,500	3,000	50.0%	2,955	1,881	2,000	Forms, pins, concrete, finishing tools, etc.
03-380-51312	MORPC INVOICE	40,000	35,000	14.3%	12,813	15,000		To cover yearly invoice from MORPC for street projects.
03-380-51320	OPERATING EXPENSES	135,000	110,000	22.7%	52,824	97,553	100,500	Paver, rollers, heat welder, plate compactor, etc.
03-380-51321	WEED CONTROL - CURBS	2,000	2,000	0.0%	1,040	-	576	Herbicide applications.
03-380-51330	REPAIR/MAINTENANCE SUPPLIES	50,000	50,000	0.0%	36,296	44,798	50,000	Rock salt, aggregate, asphalt, etc.
03-380-51360	FUEL	7,500	7,500	0.0%	-	5,000	3,996	Gasoline and Diesel (pickup trucks, dump trucks, backhoe, asphalt paver, vibratory roller, etc.).
03-380-51380	SIGNS & MARKS	75,000	75,000	0.0%	45,506	31,297	50,000	Regulatory and way finding signage, paint/thermoplastic, etc.
03-700-51510	OPWC REPAYMENT	73,421	73,421	0.0%	73,421	73,421	73,421	Debt Service (Cassady Avenue Project) will be paid off as of 2028 (annual permissive tax covers half of this expense each year).
	Total Other Expenditures	\$ 393,421	\$ 361,921	8.7%	\$ 227,247	\$ 274,949	\$ 284,457	
Total Street Maintenance		\$ 1,168,405	\$ 1,093,873	6.8%	\$ 806,088	\$ 833,698	\$ 836,732	

Recreation Fund

	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual
Revenue						
Recreation Programs	\$ 470,000	\$ 464,000	1.3%	\$ 417,826	\$ 426,099	\$ 352,390
Mansion and Facility Rentals	150,000	144,000	4.2%	127,503	111,740	81,997
Jeffrey Summer Camp	618,000	578,000	6.9%	559,461	511,959	351,706
Preschool	342,000	320,000	6.9%	169,716	445,830	308,620
Before and After Care	573,000	536,000	6.9%	288,163	451,878	316,420
Misc.	5,000	5,000	0.0%	800	13,020	
Total Revenue	\$ 2,158,000	\$ 2,047,000	5.4%	\$ 1,563,469	\$ 1,960,526	\$ 1,411,133
Expenditures						
Administration	\$ 759,468	\$ 670,371	13.3%	\$ 498,706	\$ 591,781	\$ 483,937
Programs	435,330	388,424	12.1%	262,735	330,284	263,648
Preschool	381,808	363,860	4.9%	241,614	323,781	291,399
Before and After School Program	452,185	391,274	15.6%	278,876	302,100	238,724
Jeffrey Summer Camp	502,381	458,270	9.6%	433,733	376,281	264,319
Estimated Unspent Appropriations						
Total Expenditures	\$ 2,531,172	\$ 2,272,199	11.4%	\$ 1,715,663	\$ 1,924,228	\$ 1,542,027
Revenues Over(Under) Expenditures	\$ (373,172)	\$ (225,199)		\$ (152,194)	\$ 36,298	\$ (130,894)
Other Financing Sources						
Operating Transfers From the General Fund	\$ 270,000	\$ 250,000	8.0%	\$ 250,000	\$ 250,000	\$ 90,000
Grants						
BWC Rebate				3,526		64,472
OCCRRA COVID Relief					575,977	
CARES						202,526
Total Other Sources	\$ 270,000	\$ 250,000	8.0%	\$ 253,526	\$ 825,977	\$ 356,998
Other Financing Uses						
Jeffrey Mansion Debt Service (Transfer to bond	111,747	111,747	0.0%	111,747	112,616	112,430
OCCRRA COVID Relief		22,379	-100.0%	22,379		
Prior Year Encumbrances		102,631	-100.0%	103,293	250,840	16,799
Total Other Uses	\$ 111,747	\$ 236,757	-52.8%	\$ 237,419	\$ 363,456	\$ 129,229
Beginning Fund Balance						
Net Increase (Decrease)	(214,919)	(211,956)		(136,087)	498,819	96,875
Estimated Unspent Appropriations	100,000	130,000	(0)			
Ending Fund Balance	\$ 813,413	\$ 928,332	-12.4%	\$ 874,201	\$ 1,010,288	\$ 511,469

Recreation Administration Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	
		2024 Budget	2023 Budget	vs 2023					
Personal Services									
05-510-51010	SALARY & WAGES	518,286.21	444,451	16.6%	315,323.00	397,702.66	331,012.66	1-Director, 1-Deputy Director (75%), 1-Tier 1 Rec Supervisor (15%), 1-Tier 1 Rec Supervisor (100%), 1-Tier 2 Rec Supervisors (Retire at end of 1st quarter), 2 - Tier 2 Rec Coordinator, 1- Front Desk (40%)	No Change to Current Staffing Levels. Unusual Number of step increases plus the updated pay scale for Event and Facility Manager position (This was not addressed during the pay study review).
05-510-51030	OPERS	72,560	62,223	16.6%	44,145	54,133	45,794		
05-510-51041	WORKER'S COMP	6,113	6,311	-3.1%	3,161	2,865	4,371		
05-510-51070	TRANSFER TO HEALTH	89,009	89,009	0.0%	89,009	87,264	79,331		
05-510-51071	DENTAL	2,085	2,044	2.0%	1,570	2,004	1,843		
05-510-51072	VISION	94	92	2.0%	98	85	82		
05-510-51073	LIFE	506	496	2.0%	161	367	297		
05-510-51076	MEDICARE	7,515	6,445	16.6%	4,549	5,672	4,664		
	Total Personal Services	\$ 696,168	\$ 611,071	13.9%	\$ 458,017	\$ 550,093	\$ 467,394		
Other Expenditures									
05-510-51021	MEETING MEALS	\$ 700	\$550	27.3%	\$ 518	\$ 210	\$ 200	Meals for staff meetings (i.e. lunch for Harvest Festival Set-Up)	
05-510-51022	MILEAGE REIMBURSEMENT	2,750	2,750	0.0%	258	924	971	Reimbursement for staff for mileage they put on their personal vehicles	
05-510-51141	REGISTRATION SOFTWARE CONTRACT	12,500	12,000	4.2%	11,320	10,290			Sliding expense based on revenue.
05-510-51310	OFFICE SUPPLIES	3,750	3,500	7.1%	3,068	2,115	2,573	Paper, note pads, pens, etc.	
05-510-51320	OPERATING EXPENSES	2,600	2,500	4.0%	1,599	1,994	2,525	Postage, Laminator, signs, business cards, OPRA membership	
05-510-51321	BROCHURE	23,000	21,000	9.5%	20,712	14,737	-	Cost to print and deliver the brochure 3 times a year	3 brochures and 3 postage payments
05-510-51322	YOUTH SCHOLARSHIP CHALLENGE FUND	10,000	10,000	0.0%	-	10,000	10,000	Money to help cover programming costs for families that need a little assistance.	
05-510-51323	TRAINING/PROF DEVELOP	8,000	7,000	14.3%	3,215	1,419	274		Adding Staff to OPRA Conference
	Total Other Expenditures	\$ 63,300	\$59,300	6.7%	\$ 40,689	\$ 41,689	\$ 16,543		
Total Recreation Admin.		\$ 759,468	\$ 670,371	13.3%	\$ 498,706	\$ 591,781	\$ 483,937		

Recreation Programs Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	vs 2023				
Personal Services								
05-520-51010	SALARY & WAGES	\$ 30,000	\$ 20,000	50.0%	\$ 3,300	\$ 4,207	\$ 3,515	All Seasonal Employees Increased to \$30k to support Park & Play and Mansion evening attendant
05-520-51011	RENTALS OT		750	-100.0%	-	-	-	Not a line item we need.
05-520-51030	OPERS	4,305	3,550	21.3%	462	2,446	482	
05-520-51041	WORKER'S COMP	363	284	27.7%	142	144	252	
05-520-51076	MEDICARE	363	290	25.1%	48	61	51	
	Total Personal Services	\$ 35,030	\$ 24,874	40.8%	\$ 3,952	\$ 6,859	\$ 4,299	
Other Expenditures								
05-520-51320	OPERATING EXPENSES	\$ 14,500	\$ 8,700	66.7%	\$ 7,422	\$ 9,600	\$ 14,076	Program shirts (Not Uniforms), BPAK supplies, print work, program snacks, medical supplies, league fees, tournament fees, background checks, Job fair registration, Some money was transferred to uniforms. \$9500 is the same amount as the 2023 budget. Plus \$5k for teen programming expansion.
05-520-51321	SPECIAL ACTIVITY SUPPLIES	32,000	29,000	10.3%	23,962	30,900	19,427	Pumpkins, Straw, Helium tank, campout supplies, 5k run supplies, egg hunt candy, bingo prizes, Youth triathlon supplies, etc. More special event expenses
05-520-51322	COMMUNITY GARDEN	4,400	2,808	56.7%	2,808	2,876	2,847	We pay the community garden the registration fees that we collect Garden Leadership is talking about a 33% increase to fees that we pass along.
05-520-51323	UNIFORMS	38,000	30,292	25.4%	21,568	24,313	13,274	Sports team uniforms Some expense flow timing plus more participants and inflationary increase
05-520-51324	EQUIPMENT	10,000	7,350	36.1%	7,350	4,850	3,899	Generally sports equipment \$1200 for scoreboards, \$3500 two goals for CW East
05-520-51325	AWARDS	6,000	5,000	20.0%	3,351	3,899	2,500	Medals and trophies for participants. Increase in cost
05-520-51326	BACKGROUND CHECKS	1,500	1,500	0.0%	1,000	299	299	
05-520-51710	PROFESSIONALS	273,000	260,000	5.0%	175,649	232,904	195,958	Pays instructors More classes and increase in rates.
05-520-51720	REFEREES	20,900	18,900	10.6%	15,674	13,702	6,777	Umpire and referee costs for youth and adult sports Officials have become more expensive.
05-520-51730	CONCESSIONS				-	82	291	Food for program activities (i.e. volunteer meals) Moved to admin meals (510) in 2023. We can take this line out.
	Total Other Expenditures	\$ 400,300	\$363,550	10.1%	\$ 258,783	\$ 323,426	\$ 259,349	
Total Recreation Programs		\$ 435,330	\$ 388,424	12.1%	\$ 262,735	\$ 330,284	\$ 263,648	

Jeffrey Preschool

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	vs 2023				

Personal Services

05-525-51010	SALARY & WAGES	\$ 296,056	\$ 284,110	4.2%	\$ 189,326	\$ 263,868	\$ 235,515	1-Tier 1 Rec Coordinator (75%),	COL Increase for teachers
05-525-51015	CONTRACTUAL SEASONAL EMPLOYEES	3,600	3,600	0.0%	1,520	992			
05-525-51030	OPERS	41,448	39,775	4.2%	25,879	32,522	32,884		
05-525-51041	WORKER'S COMP	3,492	4,034	-13.4%	2,021	1,649	2,615		
05-525-51070	HEALTH INSURANCE	11,220	11,220	0.0%	11,220	11,000	10,000		
05-525-51076	MEDICARE	3,492	4,120	-15.2%	2,652	3,576	3,275		
Total Personal Services		\$ 359,308	\$ 346,860	3.6%	\$ 232,618	\$ 313,607	\$ 284,289		

Other Expenditures

05-525-51300	SNACKS	1,500	700	114.3%	287	472	42		Get back to afternoon snack covered for 24-25. Eliminated during COVID.
0-5-525-51301	SUPPLIES	4,000	3,200	25.0%	1,632	2,372	1,203		Paint, crayons, crafts, construction paper, lesson planning supplies.
0-5-525-51302	EQUIPMENT	5,000	2,400	108.3%	1,360	1,357	946		Teacher Lounge Update (Shelves/desks/chairs)
0-5-525-51303	PROF DEVELOPMENT	2,000	1,300	53.8%	853	133	48		Certifications, background checks
05-525-51320	OPERATING EXPENSES	10,000	9,400	6.4%	4,863	5,840	4,872		Procure app, books, soap, clorox wipes, teacher planners, supplies, room decoration, classroom parties, teacher appreciation, field trips.
Total Other Expenditures		\$ 22,500	\$ 17,000	32.4%	\$ 8,996	\$ 10,174	\$ 7,111		

Total Recreation Programs	\$ 381,808	\$ 363,860	4.9%	\$ 241,614	\$ 323,781	\$ 291,399
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Before and After School Care

Account	Description	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
Personal Services								
05-526-51010	SALARY & WAGES	\$ 343,811	\$ 291,306	18.0%	\$ 228,374	\$ 247,053	\$ 194,598	Includes 1-Tier 1 Rec Supervisor (50%), 3-Tier 2 Rec Coordinators (70%, 70% & 65%), and Seasonal Staff This increase accounts for the \$36k shortfall in 2023 as well as a 5% increase in 2024 to keep up with seasonal pay. Note, the board approved a 7% increase in fees to help offset these costs.
05-526-51030	OPERS	48,134	40,783	18.0%	31,506	34,429	27,179	
05-526-51041	WORKER'S COMP	4,055	4,137	-2.0%	1,884	1,774	2,715	
05-526-51076	MEDICARE	4,985	4,224	18.0%	3,248	3,482	2,775	
Total Personal Services		\$ 400,985	\$ 340,449	17.8%	\$ 265,011	\$ 286,738	\$ 227,267	
Other Expenditures								
05-526-51320	OPERATING EXPENSES	\$7,200	\$6,825	5.5%	\$2,552	\$4,637	\$ 3,923	Background checks, bus parts, Lowes supplies, cleaning supplies
05-526-51321	BACKGROUND CHECKS	2,500	2,500	0.0%	756	518	-	
05-526-51322	SNACKS	12,000	12,000	0.0%	5,043	5,372	168	Daily snacks
05-526-51323	SUPPLIES	6,000	6,000	0.0%	754	1,633	413	Art supplies, science project supplies, paper, pencils
05-526-51440	EQUIPMENT	7,000	7,000	0.0%	994	2,421	2,149	Games, books, balls, etc.
05-526-51710	PROFESSIONALS	16,500	16,500	0.0%	3,766	782	4,804	Field trips and special guests
Total Other Expenditures		\$51,200	\$50,825	0.7%	\$13,865	\$ 15,362	\$ 11,457	
Total Recreation Programs		\$ 452,185	\$ 391,274	15.6%	\$ 278,876	\$ 302,100	\$ 238,724	

Jeffrey Camp Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	2024 vs 2023				
Personal Services								
05-580-51010	SALARIES & WAGES	\$ 350,581	\$ 317,080	10.6%	\$ 313,107	\$ 276,567	\$ 207,457	1-Tier 1 Rec Supervisor (35%), 1-Tier 1 Rec Coordinator (25%), 2-Tier 2 Rec Coordinator (30%), and seasonal staff. 2023 S&W will go up by \$17k to cover a shortfall. 5% increase for seasonal staff.
05-580-51030	OPERS	49,081	44,391	10.6%	43,635	35,293	29,017	
05-580-51041	WORKER'S COMP	4,135	4,503	-8.2%	2,255	2,046	4,255	
05-580-51076	MEDICARE	5,083	4,598	10.6%	4,505	3,961	2,964	
Total Personal Services		\$ 408,881	\$ 370,571	10.3%	\$ 363,502	\$ 317,867	\$ 243,692	
Other Expenditures								
05-580-51320	OPERATING EXPENSES	6,000	10,276	-41.6%	10,041	7,143	6,154	Staff & camper shirts, art supplies, background checks, equipment, licensing, medical supplies. Better reflects where expenses are coming out of based on a internal audit of expense items.
05-580-51321	BACKGROUND CHECKS	5,000	3,000	66.7%	3,000	2,080	-	
05-580-51322	SNACKS	5,000	3,000	66.7%	3,000	2,000	-	
05-580-51323	SUPPLIES	7,000	2,700	159.3%	2,700	1,711	3,254	
05-580-51324	EQUIPMENT	3,000	2,000	50.0%	2,000	1,600	938	
05-580-51325	SHIRTS	7,500	6,724	11.5%	6,724	6,819	1,036	
05-580-51710	PROFESSIONALS	60,000	60,000	0.0%	42,767	37,060	9,244	Field trips, busing, and special quests
Total Other Expenditures		\$ 93,500	\$ 87,700	6.6%	\$ 70,231	\$ 58,414	\$ 20,627	
Total Jeffrey Camp		\$ 502,381	\$ 458,270	9.6%	\$ 433,733	\$ 376,281	\$ 264,319	

Swimming Pool Fund

This fund pays for operation of the swimming pool. Operating activity is paid for by membership and other fees. Debt service for this fund is paid by the General Fund.

	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual
Revenue						
Memberships etc.	\$ 305,000	\$ 304,000	0.3%	\$ 291,262	\$ 351,897	\$ 273,682
Pool Concessions Ordinance 12-22						
Total Revenue	\$ 305,000	\$ 304,000	0.3%	\$ 291,262	\$ 351,897	\$ 273,682
Expenditures						
Operating Expenditures	\$ 444,878	\$ 430,904	3.2%	\$ 390,135	\$ 322,046	\$ 275,776
Concessions	4,000	4,000	0.0%	28	1,957	1,788
Estimated Unspent Appropriations	(50,000)	(50,000)	0.0%			
Total Expenditures	\$ 398,878	\$ 384,904	3.6%	\$ 390,163	\$ 324,003	\$ 277,564
Revenues Over(Under) Expenditures	\$ (93,878)	\$ (80,904)		\$ (98,901)	\$ 27,894	\$ (3,882)
Other Financing Sources						
BWC Rebate/General Fund Transfer	\$ 125,000	\$ 120,000	4.2%	\$ 120,057	\$ 200,000	\$ 14,367
Total Other Sources	\$ 125,000	\$ 120,000	4.2%	\$ 120,057	\$ 200,000	\$ 14,367
Capital	\$ 35,000	\$ 50,000	-30.0%	\$ 23,142	\$ 13,852	
Prior Year Encumbrances		46,076	-100.0%	46,094	29,257	\$ 3,632
Total Other Uses	\$ 35,000	\$ 96,076	-63.6%	\$ 69,236	\$ 43,109	\$ 3,632
Beginning Fund Balance						
Net Increase (Decrease)	(3,878)	(56,980)		(48,080)	184,785	6,853
Ending Fund Balance	\$ 471,968	\$ 475,847	-0.8%	\$ 484,747	\$ 532,827	\$ 348,042

Pool Operations Expenditure Detail

Account	Description	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
Personal Services								
14-550-51010	SALARY & WAGES	\$ 25,275	\$ 22,862	10.6%	\$ 15,450	\$ 18,486	\$ 18,648	1-Deputy Director (25%), 1-Tier 2 Rec Coordinator (35%), and seasonal staff One full-time employee partial S&W is paid out of this account.
14-550-51015	CONTRACTUAL SEASONAL EMPLOYEES	\$ -	\$ -					
14-550-51030	OPERS	3,539	3,201	10.6%	2,163	2,525	2,475	
14-550-51041	WORKER'S COMP	298	310	-3.8%	155	133	3,166	
14-550-51076	MEDICARE	366	331	10.6%	219	247	253	
	Total Personal Services	\$ 29,478	\$ 26,704	10.4%	\$ 17,987	\$ 21,391	\$ 24,542	
Other Expenditures								
14-550-51131	UTILITIES-ELEC.	\$ 24,000	\$ 23,000	4.3%	\$ 20,241	\$ 16,334	\$ 13,584	EAP Bills
14-550-51133	UTILITIES-GAS	10,000	9,800	2.0%	7,863	9,704	7,151	Columbia Gas Bills
14-550-51140	REPAIR/MAINT. SERVICES	16,000	16,000	0.0%	7,505	7,230	4,694	Capital City Awning, Ohio Heating, Pool painting
14-550-51190	POOL MANAGEMENT	310,000	300,000	3.3%	294,246	231,466	190,685	SwimSafe management contract is <i>family list</i> from 2023 removed in 2023
14-550-51260	REFUNDS	-	-		-	(282)	399	Refunds for memberships
14-550-51320	OPERATING EXPENSES	13,900	13,900	0.0%	11,211	-	5,334	Backflow, new cash register, Treasure Hunt, swim lessons items, rope and floats, medical supplies, pool licenses, staff whistles, office tv, red cross supplies,
14-550-51321	CHEMICALS	-	-			8,460		
14-550-51322	HEALTH AND SAFETY (Previous Operating Expense)	2,500	2,500	0.0%	970	-	700	Security monitoring, Varmint Guard
14-550-51323	UNIFORMS	-	-			272		
14-550-51440	MACHINERY/EQUIP.	5,000	5,000	0.0%	4,314	2,627	3,075	New vacuum
14-550-51710	PROFESSIONALS	14,000	14,000	0.0%	14,000	12,869	13,766	Consulting fees for pool audits and private swim lessons instructor fees
14-550-51711	SWIM TEAM	20,000	20,000	0.0%	11,799	11,975	11,845	
14-550-51712	TRAINING/CERTIFICATIONS	-	-			-	-	Payment to swim board and coaches fees
	Total Other Expenditures	\$ 415,400	\$ 404,200	2.8%	\$ 372,149	\$ 300,655	\$ 300,655	
Total Pool Operations		\$ 444,878	\$ 430,904	3.2%	\$ 390,135	\$ 322,046	\$ 325,198	

Pool Concessions Expenditure Detail

Account	Description	2024		2023		YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		Budget	Budget	vs 2023	2023				
14-560-51140	REPAIR/MAINT. SERVICES	\$ 2,000	\$ 2,000	0.0%			\$ 1,000	\$ 985	Repair to pool concessions equipment (i.e. sink, freezer)
14-560-51320	OPERATING EXPENSES	2,000	2,000	0.0%	28	28	957	803	Franklin Board of Health licensing
Total Pool Concessions		\$ 4,000	\$ 4,000	0.0%	\$ 28	\$ 28	\$ 1,957	\$ 1,788	

Bond Retirement Fund

This fund is used to pay all debt service except that which is specifically designated to another fund.

	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual
<u>Expenditures</u>						
Debt Service	\$ 1,944,143	\$ 1,944,143	0.0%	\$ 353,190	\$ 1,918,294	\$ 1,844,171
<u>Other Financing Sources</u>						
Transfers from the General Fund	\$ 1,230,563	\$ 1,230,563	0.0%	\$ 1,230,213	\$ 942,663	\$ 629,236
Transfers From Recreation Fund	111,747	111,747	0.0%	111,747	112,616	112,430
Transfer From TIF Fund	164,640	164,640	0.0%	164,640	164,135	163,485
Transfers from the Road and Alley Fund	437,193	437,193	0.0%	435,916	698,880	939,019
Refund						6,917
Transfers In	\$ 1,944,143	\$ 1,944,143	0.0%	\$ 1,942,516	\$ 1,918,294	\$ 1,851,087
<u>Beginning Fund Balance</u>	\$ 467,511	\$ 467,511	0.0%	\$ 467,511	\$ 467,511	\$ 460,595
Net Increase (Decrease)	0	0		1,589,326	-	6,916
Ending Fund Balance	\$ 467,511	\$ 467,511	0.0%	\$ 2,056,837	\$ 467,511	\$ 467,511

Bond Retirement Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	vs 2023				
06-700-51510	PRINCIPAL	\$ 1,622,396	\$ 1,622,396	0.0%	\$ 193,190	\$ 1,569,552	\$ 1,474,737	
06-700-51520	INTEREST	320,120	320,120	0.0%	160,000	348,742	369,435	
Total Bond Retirement Expenditures		\$ 1,942,516	\$ 1,942,516	0.0%	\$ 353,190	\$ 1,918,294	\$ 1,844,171	

Water Fund

This fund is used for maintenance and operation of the Bexley water system; the largest expenses of this fund are for water payments to Columbus and for salaries and wages.

	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual
Revenue						
Receipts From Residents	\$ 2,866,409	\$ 2,782,921	3.0%	\$ 1,862,738	\$ 2,642,288	\$ 2,628,313
Capital Fee	292,673	289,696	1.0%	193,506	266,065	254,113
Total Revenue	\$ 3,159,081	\$ 3,072,617	2.8%	\$ 2,056,244	\$ 2,908,353	\$ 2,882,426
Expenditures						
Water Administration	\$ 2,405,708	\$ 2,357,550	2.0%	\$ 1,570,979	\$ 2,226,757	\$ 2,203,280
Water Distribution	728,472	682,377	6.8%	460,657	530,106	326,304
Total Expenditures	\$ 3,134,181	\$ 3,039,927	3.1%	\$ 2,031,636	\$ 2,756,863	\$ 2,529,585
Revenues Over(Under) Expenditures	\$ 24,901	\$ 32,690		\$ 24,608	\$ 151,490	\$ 352,841
Other Financing Sources						
BWC Rebate				1,015.00		19,953.85
CARES						
	-	-		1,015.00	-	19,953.85
Debt Service	\$ 308,017	\$ 308,017	0.0%	\$ 247,796	\$ 312,882	\$ 338,300
Transfer					137,330	
Capital	60,000	60,000	-			39,300
Operating Transfers						134,181
General Fund Debt Service Reimbursement						
Prior Year Encumbrances		181,391	-100.0%	158,455	6,587	66,527
Total Other Uses	\$ 368,017	\$ 549,408	-33.0%	\$ 406,251	\$ 456,799	\$ 578,308
Beginning Balance	\$ 675,434	\$ 1,192,152	-43.3%	\$ 1,192,152	\$ 1,497,461	\$ 1,702,973
Estimated Unspent Appropriations						
Net Increase (Decrease)	(343,116)	(516,718)		(380,628)	(305,309)	(205,512)
Ending Balance	\$ 332,318	\$ 675,434	-50.8%	\$ 811,524	\$ 1,192,152	\$ 1,497,461

Water Administration Expenditure Detail

Account	Description	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
Personal Services								
09-365-51010	SALARY & WAGES	\$ 116,007	\$ 110,866	4.6%	\$ 79,963	\$ 105,686	\$ 100,899	Water Department Manager and 1/3 Service Admin.
09-365-51011	OVERTIME	\$ 1,500			\$ 499		\$ 476	
09-365-51030	P.E.R.S.	16,241	15,521	4.6%	13,170	14,247	14,021	
09-365-51041	WORKER'S COMP	1,368	1,574	-13.1%	789	750	1,467	
09-365-51070	TRANSFER TO HEALTH INSURANCE	15,050	15,050	0.0%	15,050	14,755	13,413	
09-365-51071	DENTAL	500	490	2.0%	377	517	442	
09-365-51072	VISION	94	92	2.0%	98	85	82	
09-365-51073	LIFE	135	132	2.0%	43	98	79	
09-365-51076	MEDICARE	1,682	1,574	6.8%	8,340	329	303	
Total Personal Services		\$ 152,577	\$ 145,300	5.0%	\$ 118,328	\$ 136,466	\$ 131,183	
Other Expenditures								
09-365-51140	COMPUTER MAINTENANCE	\$5,000	\$5,000	0.0%	\$ -	\$ -	\$ -	Work station and tablets.
09-365-51141	COMPUTER SOFTWARE	1,000	1,000	0.0%	0	0	1,000	Software for work station and tablets.
09-365-51141	ICLOUD FEES	8,000	8,000	0.0%	2,073	2,643		
09-365-51190	CONTRACT/COLUMBUS	2,089,131	2,048,749	2.0%	1,373,749	2,031,204	2,007,914	City of Columbus contract.
09-365-51192	CONTRACT/WATER TEST.	25,000	25,000	0.0%	7,620	15,142	13,760	City of Columbus contract.
09-365-51193	CONSUMER CONFIDENCE REPO.	5,000	5,000	0.0%	5,000	5,000	5,000	Annual report required per Ohio Administrative Code (OAC) Chapter 3745-96.
09-365-51194	AUTOMATED METER MAINTENANCE	105,000	105,000	0.0%	57,606	24,919	36,092	Meter Transmission Units (MTU's). MTU inventory is depleted and need to make a order,also MTU prices have increased about 25%
09-365-51260	REFUNDS	2,500	2,500	0.0%	0	382	1,622	Reconciliation pertaining to final billing.
09-365-51310	OFFICE SUPPLIES	5,000	5,000	0.0%	0	5,000	858	Pens, paper, staples, etc.
09-365-51320	OPERATING EXPENSES	7,500	7,000	7.1%	6,603	6,000	5,852	Bills, notices, door tags, printing and postage associated with distribution of monthly/quarterly bills, etc.
Total Other Expenditures		\$ 2,253,131	\$ 2,212,249	1.8%	\$ 1,452,651	\$ 2,090,291	\$ 2,072,097	
Total Water Admin.		\$ 2,405,708	\$ 2,357,550	2.0%	\$ 1,570,979	\$ 2,226,757	\$ 2,203,280	

Water Distribution Expenditure Detail

Account	Description	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
Personal Services								
09-366-51010	SALARY & WAGES	\$ 266,375	\$ 269,327	-1.1%	\$ 189,780	\$ 218,112	\$ 148,262	Water Department workers and 1/3 of Service Director Allocated employees promoted
09-366-51011	OVERTIME	22,500	10,500	114.3%	7,322	12,122	6,454	
09-366-51030	OPERS	47,465	48,979	-3.1%	31,354	44,504	24,528	
09-366-51041	WORKERS COMP	3,407	3,974	-14.3%	1,990	1,615	2,930	
09-366-51050	UNIFORM ALLOWANCE	1,400	1,400	0.0%	253	-	-	
09-366-51070	TRANSFER TO HEALTH INSURANCE	47,855	47,856	0.0%	47,856	46,917	42,652	
09-366-51071	DENTAL	1,761	1,762	-0.1%	1,353	1,727	1,588	
09-366-51072	VISION	191	192	-0.5%	205	178	172	
09-366-51073	LIFE	330	331	-0.3%	107	245	199	
09-366-51076	MEDICARE	4,189	4,057	3.2%	2,485	2,507	2,352	
Total Personal Services		\$ 395,472	\$ 388,377	1.8%	\$ 282,706	\$ 327,928	\$ 229,137	
09-366-51191	WATER SYSTEM LICENSE	\$ 7,000	\$ 7,000	0.0%	\$ -	\$ 6,512	\$ -	City of Columbus Annual Water System License Fee.
09-366-51192	CONTRACT PROFESSIONAL	15,000	15,000	0.0%	13,399	9,134	10,000	Major mainline repairs, hydro excavating, etc.
09-366-51196	REGULATION AND COMPLIANCE	80,000	80,000	0.0%	36,010	50,253	37,321	National Pollution Discharge Elimination System (NPDES) Phase II Permit and Capacity, Management and Operation Maintenance (CMOM) Permit implementation costs. Ohio Environmental Protection Agency (OEPA) requires that the City have one Distribution license or one Class I Operator license, otherwise known as an Operator of Responsible Charge (ORC). One staff member is also required to have Backflow certification.
09-366-51321	Water Meter Replacement Program	75,000	75,000	0.0%	739	31,580		This program will start the replacement of the meters. The current meters are 7 years past their life expectancy. This is a new program to start the replacement of water meters, it has been delayed due to covid and projects.
09-366-51330	REPAIR/MAINT. SUPPLIES	40,000	40,000	0.0%	25,748	19,871	13,989	Repair and replacement of legacy equipment and material (generators, sump pumps, pipes, fittings, etc.). Materilas have increased. Also shortage in ductile pipe, have to place larger orders to obtain materilas.
09-366-51360	FUEL	7,000	7,000	0.0%	-	6,000	6,000	Gasoline and Diesel (pickup truck, water service truck, backhoe, etc.). Gas and Diesel price increases
09-366-51390	TAPS/METERS/Irrigation	50,000	50,000	0.0%	31,437	20,282	18,882	Tapping saddles, corporation stops, copper service lines, etc.
09-366-51430	HYDRANTS	20,000	20,000	0.0%	10,618	19,555	10,975	Necessary replacement and repairs as noted in the City's annual flushing/inspection program, as well as damage resulting from breaks, vehicular accidents, etc..
09-366-1440	CAPITAL	27,000			60,000	27,170		
09-366-1441	ADDITIONAL CAPITAL	12,000			-	11,821		
Total Other Expenditures		\$ 333,000	\$ 294,000	13.3%	\$ 177,951	\$ 202,178	\$ 97,167	
Total Water Distribution		\$ 728,472	\$ 682,377	6.8%	\$ 460,657	\$ 530,106	\$ 326,304	

Water Debt Service Expenditure Detail

Account	Description	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual
09-700-51513	OPWC SHERIDAN FRANCIS	\$ 9,223	\$ 9,223	0.0%	\$ 9,223	\$ 9,223	\$ 9,223
09-700-51514	2015 REFUNDING	3,793	3,793	0.0%	356	2,444	845
09-700-51515	2020 REFUNDING	59,918	59,918	0.0%	2,901	106,954	161,097
09-700-51521	POOL / STORM SEWER/WATERLINE NOTE INT.						(2,959)
09-700-51522	OPWC COLLEGE/SOUTH CASSADY	29,184	29,184	0.0%	29,184	26,225	29,184
09-700-51523	OPWC MAIN ST	5,422	5,422	0.0%	5,422	5,422	5,422
09-700-51524	OPWC NORTHEAST QUADRANT	30,739	30,739	0.0%	30,739	30,739	30,739
09-700-51525	OPWC BROAD STREET	46,745	46,745	0.0%	46,978	8,882	8,882
09-700-51527	OPWC ROOSEVELT AND ASHEBOURNE	52,559	52,559	0.0%	87,776	52,559	52,559
09-700-51528	OPWC ROOSEVELT AND STANWOOD	\$ 70,434	\$ 70,434	0.0%	\$ 35,217	\$ 70,434	\$ 43,307
Total Water Debt Service		\$ 308,017	\$ 308,017	0.0%	\$ 247,796	\$ 312,882	\$ 338,300

Sewer Fund

This fund is used for maintenance and operation of the Bexley Sewer system; the largest expenses of this fund are for sewer payments to Columbus and Capital Expenditures.

	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual
Revenue						
Receipts From Residents	\$ 2,359,891	\$ 2,291,156	3.0%	\$ 2,051,156	\$ 2,654,693	\$ 2,666,625
Capital Fee	78,394	77,597	1.0%	68,382	84,438	76,370
Total Revenue	\$ 2,438,285	\$ 2,368,753	2.9%	\$ 2,119,538	\$ 2,739,131	\$ 2,742,995
Expenditures						
Sewer Administration	\$ 2,185,631	\$ 2,130,491	2.6%	\$ 1,504,702	\$ 1,873,992	\$ 1,613,696
Sewer Service	1,186,975	1,187,642	-0.1%	581,916	629,306	741,526
Total Expenditures	\$ 3,372,606	\$ 3,318,133	1.6%	\$ 2,086,618	\$ 2,503,298	\$ 2,355,222
Revenues Over(Under) Expenditures	\$ (934,320)	\$ (949,379)		\$ 32,920	\$ 235,833	\$ 387,773
Other Financing Sources						
BWC Rebate	\$ -	\$ -		\$ 561	\$ -	\$ 10,486
CARES						250
Total Other Sources	\$ -	\$ -		\$ 561	\$ -	\$ 10,736
Other Financing Uses						
Debt Service	\$ 77,964	\$ 77,964	0.0%	\$ 43,088	\$ 77,911	\$ -
Transfer					60,742	31,857
Capital	60,000	60,000	0.0%			
General Fund Debt Service Reimbursement						
Prior Year Encumbrances		609,031	(1)	442,865	394,995	371,416
Total Other Uses	\$ 137,964	\$ 746,995	-81.5%	\$ 485,953	\$ 533,648	\$ 403,273
Beginning Fund Balance						
Estimated Unspent Appropriations	\$ 1,866,078	\$ 3,562,453	-47.6%	\$ 3,562,453	\$ 3,860,268	\$ 3,865,032
Net Increase (Decrease)	(1,072,284)	(1,696,374)		(452,472)	(297,815)	(4,764)
Ending Fund Balance	\$ 793,794	\$ 1,866,078	-57.5%	\$ 3,109,981	\$ 3,562,453	\$ 3,860,268

Sewer Administration

Account	Description	2024 Budget	2023 Budget	2024		2022 Actual	2021 Actual	Account Notes
				vs 2023	YTD 9/30/2023			
Personal Services								
10-360-51010	SALARY & WAGES	\$ 23,598	\$ 22,151	6.5%	\$ 15,996	\$ 20,818	\$ 18,958	1/3 Service Admin. Top step employee replaced with first step employee.
10-360-51030	OPERS	3,304	3,101	6.5%	4,410	2,749	2,654	
10-360-51041	WORKER'S COMP	278	315	-11.5%	158	144	326	
10-360-51050	UNIFORM ALLOWANCE	500	500	0.0%	328	433	496	One employees now receives \$200 boot allowance per contract.
10-360-51070	TRANSFER TO HEALTH INSURANCE	5,270	5,270	0.0%	5,270	5,166	4,697	
10-360-51071	DENTAL	214	209	2.0%	161	221	189	
10-360-51073	LIFE	33	32	2.0%	11	25	20	
10-360-51076	MEDICARE	342	321	6.5%	452	417	275	
Total Personal Services		\$ 33,539	\$ 31,899	5.1%	\$ 26,785	\$ 29,972	\$ 27,614	
Other Expenditures								
10-360-51140	COMPUTER MAINTENANCE	\$ 1,000	\$ 2,000	-50.0%	\$ -	\$ -	\$ 267	Work station.
10-360-51141	COMPUTER SOFTWARE	500	1,000	-50.0%	500	0	0	Software for work station.
10-360-51190	CONTRACT/COLUMBUS	1,926,492	1,926,492	0.0%	1,332,974	1,672,873	1,438,733	City of Columbus contract.
10-360-51191	ERU CHARGE	216,600	161,600	34.0%	144,443	164,147	142,185	Equivalent Runoff Unit (ERU). Determined by the city of columbus and has been under budgeted the last couple of years.
10-360-51310	OFFICE SUPPLIES	3,000	3,000	0.0%	0	3,000	897	Pens, paper, staples, etc. Bills and envelopes ordered in October.
10-360-51320	OPERATING EXPENSES	4,500	4,500	0.0%	0	4,000	4,000	Property notifications (letters, surveys, etc.), postage, etc. Parallel account in Water Department usually used first.
Total Other Expenditures		\$ 2,152,092	\$ 2,098,592	2.5%	\$ 1,477,916	\$ 1,844,020	\$ 1,586,081	
Total Sewer Administration		\$ 2,185,631	\$ 2,130,491	2.6%	\$ 1,504,702	\$ 1,873,992	\$ 1,613,696	

Sewer Service Expenditure Detail

Account	Description	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
Personal Services								
10-367-51010	SALARY & WAGES	\$ 165,172	\$ 165,172	0.0%	\$ 125,069	\$ 184,999	\$ 155,099	Sewer workers and 1/3 Service Director
10-367-51011	OVERTIME	2,500	2,500	0.0%	3,145	2,781	1,896	
10-367-51030	OPERS	2,750	2,750	0.0%	25,478	32,797	30,240	
10-367-51041	WORKER'S COMP	2,750	2,750	0.0%	1,377	1,183	1,985	
10-367-51070	TRANSFER TO HEALTH INSURANCE	23,737	23,737	0.0%	23,737	23,272	21,156	
10-367-51071	DENTAL	526	526	0.0%	404	554	474	
10-367-51072	VISION	55	55	0.0%	59	51	50	
10-367-51073	LIFE	484	484	0.0%	160	365	296	
10-367-51076	MEDICARE				1,912	2,671	2,313	
Total Personal Services		\$ 197,975	\$ 197,975	0.0%	\$ 181,341	\$ 248,674	\$ 213,508	
Other Expenditures								
10-367-51194	CONTRACT PROFESSIONAL	\$ 40,000	\$ 40,000	0.0%	\$ 5,843	\$ 6,358	\$ 870	Major mainline repairs, hydro excavating, etc. Will also include rental equip. and contractor camera work. In 2023 will use a contractor to assist with sewer main line videoing looking for repairs needed
10-367-51320	OPERATING EXPENSES	25,000	25,000	0.0%	11,352	12,446	9,562	Property notifications (letters, surveys, etc.), postage, etc.
10-367-51321	WATER METER REPLACEMENT PROGRAM	75,000	75,000	0.0%	2,000	-		This will start the water meter replacement program. The current meters are 7 years past their life expectancy. This is a new program that has been delayed due to covid and project.
10-367-51330	REPAIR/MAINT. SUPPLIES	35,000	35,000	0.0%	26,707	28,066	23,705	Repair and replacement of legacy equipment and material (generators, sump pumps, pipes, fittings, structures, etc.).
10-367-51360	FUEL	3,000	3,000	0.0%	0	2,000	2,000	Gasoline and Diesel (jet/flushing truck and Closed Circuit Television (CCTV) equipment, etc.). Gas and diesel price increases
10-367-51440	MANHOLE COVERS	15,000	15,000	0.0%	9,362	5,498	7,995	Risers, casting, lids, etc..
10-367-51442	CAPITAL	16,000	16,667	-4.0%	60,000	54,825	48,412	Additional Flow meter for sanitary and storm main lines
10-367-51443	SEWER IMPROVEMENTS	480,000	480,000	0.0%	214,174	97,740	297,523	Annual sewer relinig projects and contractor camera work on the main line.
10-367-51444	SEWER REMEDIATION PROGRAM	200,000	200,000	0.0%	61,250	23,700	137,950	
10-367-51445	SEWER REMEDIATION LOAN PROGRAM	100,000	100,000	0.0%	9,888	150,000	0	
Total Other Expenditures		\$ 989,000	\$ 989,667	-0.1%	\$ 400,575	\$ 380,632	\$ 528,018	
Total Sewer Service		\$ 1,186,975	\$ 1,187,642	-0.1%	\$ 581,916	\$ 629,306	\$ 741,526	

Sewer Fund Debt Service Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual
		2024 Budget	2023 Budget	vs 2023			
10-700-51510	OPWC STORM SEWER	\$ 23,725	\$ 23,725	0.0%	\$ 23,725	\$ 23,725	\$ 23,725
10-700-51512	PRINCIPAL SHERIDAN	220	220	0.0%	220	220	220
10-700-51513	PRINCIPAL OPWC MAIN ST.	1,668	1,668	0.0%	1,668	1,668	1,668
10-700-51514	2015 REFUNDING	26,552	26,552	0.0%	2,496	17,105	5,917
10-700-51515	2020 REFUNDING	11,371	11,371	0.0%	551	20,298	30,573
10-700-51521	OPWCNORTHEAST QUADRANT	3,689	3,689	0.0%	3,689	3,689	3,689
10-700-51522	OPWC BROAD STREET				-	467	467
10-700-51524	OPWC ROOSEVELT AND ASHBOURNE	7,884	7,884	0.0%	7,884	7,884	7,884
10-700-51525	OPWC ROOSEVELT AND STANWOOD	\$ 2,855	\$ 2,855	0.0%	\$ 2,855	\$ 2,855	\$ 1,904
Total Sewer Fund Debt Service		\$ 77,964	\$ 77,964	0.0%	\$ 43,088	\$ 77,911	\$ 76,047

Refuse Fund

This fund provides for refuse collection for Bexley residents. The largest expenses of this fund are the contract with Rumpke and salaries and wages.

	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual
Revenue						
Receipts From Residents	\$ 1,428,599	\$ 1,428,599	0.0%	\$ 1,062,206	\$ 1,377,772	\$ 1,333,644
Total Revenue	\$ 1,428,599	\$ 1,428,599	0.0%	\$ 1,062,206	\$ 1,377,772	\$ 1,333,644
Expenditures						
Operating Expenditures	\$ 1,674,500	\$ 1,649,254	1.5%	\$ 1,096,068	\$ 1,539,107	\$ 1,487,523
Total Expenditures	\$ 1,674,500	\$ 1,649,254	1.5%	\$ 1,096,068	\$ 1,539,107	\$ 1,487,523
Revenues Over(Under) Expenditures	\$ (245,901)	\$ (220,655)		\$ (33,862)	\$ (161,335)	\$ (153,879)
Other Financing Sources						
BWC Rebate	\$ -	\$ -		\$ -	\$ -	\$ 2,640
Other Financing Uses						
Prior Year Encumbrances	\$ 137,686	\$ 137,686	0.0%	\$ 122,700	\$ 7,659	\$ 44,350
Total Other Uses	\$ 137,686	\$ 137,686	0.0%	\$ 122,700	\$ 7,659	\$ 44,350
Beginning Fund Balance	\$ 1,122,495	\$ 1,279,057	-12.2%	\$ 1,279,057	\$ 1,448,051	\$ 1,643,640
Prior Period Adjustment						
Net Increase (Decrease)	(383,587)	(358,341)		(156,562)	(168,994)	(195,589)
Ending Fund Balance	\$ 738,908	\$ 920,716	-19.7%	\$ 1,122,495	\$ 1,279,057	\$ 1,448,051

Refuse Fund Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	vs 2023				
Personal Services								
11-370-51010	SALARY & WAGES		-		\$245	\$66,654	27,244	1.5 service employee, 1/2 Sustainability Programs Coordinator
11-370-51011	OVERTIME	-	-		-	86	1,828	Leaf pickup.
11-370-51012	SEASONALS CONTRACT		36,000	-100.0%	2,040	23,730	15,736	Budget based on six (6) seasonal employees working ten (10) weeks a year at \$14.00 per hour doing leaf pickup.
11-370-51030	OPERS		7,740	-100.0%	785	20,741	6,175	
11-370-51041	WORKER'S COMP	-	-		-	826	582	
11-370-51070	TRANSFER TO HEALTH INSURANCE				-	18,000	7,553	
11-370-51071	DENTAL				-	277	237	
11-370-51072	VISION				-	256	28	
11-370-51073	LIFE				-	57	46	
11-370-51076	MEDICARE		14	-100.0%	48	681	396	
Total Personal Services			\$43,754	-100.0%	\$3,118	\$ 131,307	\$ 59,825	
Other Expenditures								
11-370-51190	CONTRACT	\$1,484,000	\$1,460,000	1.6%	\$1,043,738	\$1,284,240	\$1,039,472	Includes Rumpke and Earth Peak collection contracts
11-370-51191	CTC CONTRACT	36,000			105			
11-370-51310	OFFICE SUPPLIES	1,500	2,500	-40.0%	17,890	857	427	Pens, paper, staples, etc. and billing supplies.
11-370-51320	OPERATING EXPENSES	40,000	40,000	0.0%	(4,421)	39,803	37,946	Public notifications regarding solid waste and recycling contract, etc.
11-370-51321	TRASH AND RECYCLING REC.	30,000	20,000	50.0%	-	5,000	13,985	Tote (96, 64, 32 gallon) Program and public receptacles.
11-370-51322	COLLECTION SUPPLIES	25,000	25,000	0.0%	9,519	24,690	11,368	
11-370-51330	REPAIR/MAINT. SUPPLIES	25,000	25,000	0.0%	-	15,048	15,889	Replacement parts for hydro excavator, street sweeper and leaf machines, leaf blowers, rakes, etc.
11-370-51360	FUEL	3,000	3,000	0.0%	26,119	2,000	2,000	Gasoline and Diesel (hydro excavator, street sweeper, leaf vacuums, etc.).
11-370-51361	WASTE DIVERSION PROGRAM	30,000	30,000	0.0%	-	17,411	29,729	Household Hazardous Waste (HHW) and Greater Bexley Cleanup events, Zero Waste Program implementation, sustainability grants, etc.
11-370-51440	CAPITAL				-		54,450	
11-370-51441	REFUSE CAPITAL	-	-		-	18,750	222,432	
Total Other Expenditures		\$1,674,500	\$1,605,500	4.3%	\$1,092,950	\$1,407,800	\$ 1,427,698	
Total Refuse Expenditures		\$1,674,500	\$1,649,254	1.5%	\$1,096,068	\$ 1,539,107	\$ 1,487,523	

Police Pension Fund

The City's contributions to Police Pension Fund are set at 19.5% of police wages by statute.

	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual
Revenue						
Property Tax Revenue	\$ 625,000	\$ 625,000	0.0%	\$ 687,578	\$ 632,033	\$ 624,104
Total Revenue	\$ 625,000	\$ 625,000	0.0%	\$ 687,578	\$ 632,033	\$ 624,104
Expenditures						
Operating Expenditures	\$ 862,609	\$ 899,115	-4.1%	\$ 544,849	\$ 718,058	\$ 716,135
Total Expenditures	\$ 862,609	\$ 899,115	-4.1%	\$ 544,849	\$ 718,058	\$ 716,135
Revenues Over(Under) Expenditures	\$(237,609)	\$(274,115)		\$ 142,729	\$ (86,025)	\$ (92,031)
Other Financing Sources						
Transfers from General Fund	\$ 237,609	\$ 50,000	375.2%			\$ 190,992
Total Other Sources	\$ 237,609	\$ 50,000	375.2%	\$ -	\$ -	\$ 190,992
Beginning Fund Balance						
Net Increase (Decrease)	0	(224,115)		142,729	(86,025)	98,961
Ending Fund Balance	\$ 52,592	\$ 52,592	0.0%	\$ 419,437	\$ 276,708	\$ 362,732

Police Pension Fund Expenditure Detail

Account	Description	2024		vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget					
12-220-51060	POLICE PENSION	\$ 854,109	\$ 890,615	-4.1%	\$ 536,367	\$ 709,800	\$ 708,098	Contract increase OP&F reduced to 19.5% of wages.
12-220-51281	PROP TAX FEES/REFUNDS	8,500	8,500	0.0%	8,481	8,257	8,036	
Total Police Pension Fund		\$ 862,609	\$ 899,115	-4.1%	\$ 544,849	\$ 718,058	\$ 716,135	

0

Road and Alley Fund

This fund pays for the street resurfacing projects and transfers to the Bond Retirement Fund. It is funded by a 2.5 mill property tax levy.

	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual
Revenue						
Property Tax Revenue	\$ 2,050,000	\$ 2,050,000	0.0%	\$ 2,013,942	\$ 1,996,916	\$ 2,050,346
Sidewalk Revenue	50,000	50,000	0.0%		19,450	90,716
Total Revenue	\$ 2,100,000	\$ 2,100,000	0.0%	\$ 2,013,942	\$ 2,016,366	\$ 2,141,062
Expenditures						
Operating Expenditures	\$ 1,627,000	\$ 1,388,150	17.2%	\$ 616,203	\$ 683,913	\$ 928,286
Anticipated Unexpended Appropriation						
Total Expenditures	\$ 1,627,000	\$ 1,388,150	17.2%	\$ 616,203	\$ 683,913	\$ 928,286
Revenues Over(Under) Expenditures	\$ 473,000	\$ 711,850		\$ 1,397,740	\$ 1,332,453	\$ 1,212,776
Other Financing Uses						
Debt Service Transfer to Bond Retirement Fund	\$ 437,193	\$ 437,193	0.0%	\$ 435,916	\$ 698,880	\$ 720
Other Transfers					66,024	\$ 720
Prior Year Encumbrances		339,752	-100.0%	307,036	15,387	720
Total Other Uses	\$ 437,193	\$ 776,945	-43.7%	\$ 742,952	\$ 780,291	\$ 720
						720
						7,056.00
Beginning Cash Balance	\$ 2,691,211	\$ 2,756,305	-2.4%	\$ 2,756,305	\$ 2,204,143	\$ 992,087
Net Increase (Decrease)	35,807	(65,095)		654,788	552,162	1,212,056
Anticipated Unexpended Appropriations						
Ending Cash Balance	2,727,018	2,691,211	1.3%	3,411,093	2,756,305	2,204,143
Reserved Fund Balance (1)	872,000	872,000		818,000	818,000	702,000
Ending Unreserved Balance	\$ 1,855,018	\$ 1,819,211	2.0%	\$ 2,593,093	\$ 1,938,305	\$ 1,502,143

(1) Resolution 21-18

Road and Alley Expenditure Detail

Account	Description	2024			YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes
		2024 Budget	2023 Budget	vs 2023				
34-380-51281	PROP. TAX COLLECTION FEES	\$ 27,000	\$ 27,000	0.0%	\$ 27,286	\$ 26,539	\$ 26,845	
34-380-51441	ANNUAL STREET PROGRAM	1,250,000	1,049,000	19.2%	281,507	513,781	699,319	
34-380-51442	SIDEWALKS	\$ 350,000	\$ 312,150	12.1%	\$ 307,410	\$ 143,593	202,123	Increased due to concrete prices
Total Road and Alley		\$ 1,627,000	\$1,388,150	17.2%	\$ 616,203	\$ 683,913	\$ 928,286	