



2024 DRAFT BUDGET

What it's all about - community

DRAFT Revision 4.1 / 12.12.2023

General Fund Summary

	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual
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	432,500	410,000	5.5%	341,464	408,364	411,058
Total Operating Revenue	\$ 21,203,154	\$ 20,925,823	1.3%	\$ 17,005,110	\$ 20,355,963	\$ 17,658,427

Operating Expenditures

General Government

Mayor's Office	\$ 483,977	\$ 452,700	6.9%	\$ 359,046	\$ 413,493	\$ 399,033
Grant Reimbursed Expenditures	321,000	1,459,000	-78.0%	414,596	227,533	596,100
Auditor's Office	1,029,286	894,321	15.1%	589,814	780,504	767,821
Attorney's Office	161,500	190,000	-15.0%	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	394,850	336,142	17.5%	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	237,630	201,542	17.9%	141,245	140,315	85,322
Boards and Commission	20,576	20,576	0.0%	6,329	23,089	18,600
Total General Government	\$ 4,281,087	\$ 4,997,424	-14.3%	\$ 2,671,070	\$ 3,053,813	\$ 3,225,019

Public Health and Safety

Police Department	\$ 6,706,803	\$ 6,303,360	6.4%	\$ 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	143,560	132,067	8.7%	137,545	132,106	128,038
Total Public Health and Safety	\$ 10,024,476	\$ 9,466,143	5.9%	\$ 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	1,851,599	1,626,668	13.8%	1,136,158	1,462,361	1,301,376
Street Fund Transfer	450,000	370,000	21.6%	370,000	66,000	66,000
Total Public Service	\$ 2,642,609	\$ 2,227,839	18.6%	\$ 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	\$ 18,095,491	\$ 17,748,610	2.0%	\$ 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	1,230,213	-0.5%	1,230,212	942,660	629,236
Total Operating Expenditures and Debt Service	\$ 19,319,929	\$ 18,978,823	1.8%	\$ 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 Heart Safe AED Support	10,000					
Estimated Social Services Appropriation	35,000	35,000	0.0%			
Estimated Unspent Appropriations	(267,000)	(267,000)	0.0%			
	\$ (172,000)	\$ (132,000)	30.3%	\$ -	\$ -	\$ -
Total Operating Expenditures	\$ 19,147,929	\$ 18,846,823	1.6%	\$ 13,793,373	\$ 15,900,432	\$ 14,757,338
Revenue Over (Under) Expenditures	\$ 2,055,225	\$ 2,078,999	-1.1%	\$ 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	\$ 1,700,000	\$ 1,050,000	61.9%	\$ 1,050,000	\$ 1,400,000	\$ 800,000
TIF Fund Loan				1,950,000		
Transfer to Infrastructure Development Fund	100,000	600,000	-83.3%	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	\$ 4,235,241	\$ 5,067,698	-16.4%	\$ 5,067,698	\$ 4,207,555	\$ 3,277,243
Net Current Year Cash Increase (Decrease)	45,225	28,999		(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	\$ 4,280,465	\$ 4,235,241	1.1%	\$ 3,680,126	\$ 5,067,698	\$ 4,207,555
Year End Outstanding Encumbrances						941,977
Ending Unencumbered Fund Balance	\$ 4,280,465	\$ 4,235,241	1.1%	\$ 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	\$ 6,255,465	\$ 6,160,241	1.5%	\$ 5,605,126	\$ 6,942,698	\$ 4,990,578

Mayor's Office and City Hall

		2024							
Account	Description	2024 Budget	2023 Budget	vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
Personal Services									
01-100-51010	SALARIES AND WAGES	\$ 268,580	\$ 250,072	7.4%	\$ 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	37,601	36,410	3.3%	30,880	34,122	33,684		
01-100-51041	WORKER'S COMP	3,168	4,266	-25.7%	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	3,894	3,771	3.3%	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		\$ 387,917	\$ 359,150	8.0%	\$ 294,312	\$ 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		\$ 483,977	\$ 452,700	6.9%	\$ 359,046	\$ 413,493	\$ 399,033		

Grant Reimbursed Expenditures

		2024									
Account	Description	2024 Budget	2023 Budget	vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes		2024 Budget Notes	
01-101-51320	GRANTS REIMBURSED EXPENDITURES	\$ 200,000	\$ 200,000	0.0%	\$ 33,292	\$ 168,704	\$ 190,377				
01-101-51321	STATE CAPITAL GRANT		350,000	-100.0%	9,553	3,476	350,000				
01-101-51322	JEFFREY TERRACE		70,000	-100.0%	-						
01-101-51323	B.C.E.	75,000	75,000	0.0%	59,183	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%	-						
01-101-51326	AGGREGATION RENEWABLE GRANTS	46,000									
Total		\$ 321,000	\$ 1,459,000	-78.0%	\$ 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	2024 Budget 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		Includes duplication of Finance
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		Paid Back Medicare on Jessica Withem in 2023. Also includes increase for duplication of Finance Director position
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	-		
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 cost.
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)	
01-110-51254	THIRD PARTY AUDITS	60,000							
01-110-51280	RITA FEES	272,185	251,306	8.3%	120,052	216,036	246,847		Allows for increase in collections.
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)		Allows for paying taxes on acquired property until the properties can be exempted. After exemption the taxes paid will be refunded.
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		\$ 652,351	\$ 566,916	15.1%	\$ 358,048	\$ 533,076	\$ 465,218		
Total Auditor's Office		\$ 1,029,286	\$ 894,321	15.1%	\$ 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 Notes
		2024 Budget	2023 Budget	vs 2023					
01-120-51010	RETAINER	\$ 84,000	\$ 80,000	5.0%	\$ 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	
01-120-51271	AGGREGATION LEGAL	-	-			36			
Total City Attorney		\$ 161,500	\$ 190,000	-15.0%	\$ 72,109	\$ 153,724	\$ 177,743		

Human Resource Expenditure Detail

Account	Description	2024	2023	2024	YTD	2022	2021	Account Notes	2024
		Budget	Budget	vs 2023	9/30/2023	Actual	Actual		Budget Notes
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 - advertising, testing, background, etc.	
01-130-51193	TRAINING	2,500						Training for HR issues	
01-130-51320	OPERATING EXPENSES	3,000	3,000	0.0%	744	3,000	665	Misc. human resources needs, including memberships, travel, conferences, etc.	
Total Other Expenditures		\$ 35,500	\$ 23,000		\$ 1,361	\$ 37,392	\$ 11,304		
Total Civil Service		\$ 93,710	\$ 23,000	307.4%	\$ 1,361	\$ 37,392	\$ 22,608		

City Council Expenditure Detail

Account	Description	2024		vs	YTD	2022	2021	Account Notes	2024
		Budget	Budget	2023	9/30/2023	Actual	Actual		Budget Notes
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 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
Personal Services									
01-160-51010	SALARY & WAGES	\$ 75,424	\$ 68,072	10.8%	\$ 46,892	\$ 51,704	\$ 46,904		
01-160-51030	OPERS	10,559	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	2023	2024	YTD	2022	2021	Account Notes	2024
		Budget	Budget	vs 2023	9/30/2023	Actual	Actual		Budget Notes
Personal Services									
01-170-51010	SALARIES AND WAGES	\$ 144,004	\$ 95,778	50.4%	\$ 53,398	\$ 76,400	\$ 55,259	Development/Communications Placeholder and 1/2 Sustainability Programs Coordinator	
01-170-51030	OPERS	20,160	13,409	50.4%	6,922	10,671	7,898		
01-170-51041	WORKERS COMP	1,699	1,311	29.6%	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		\$ 181,850	\$ 115,718	57.1%	\$ 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	21,000	17,000	23.5%	7,484	11,579			
01-170-51196	LEGAL FEES				0		1,398		
01-170-51197	AGGREGATION LEGAL				0		9,983		
01-170-51198	LAND USE / SUSTAINABILTY 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	Still processing 2023 payments
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		\$ 213,000	\$ 220,424	-3.4%	\$ 91,226	\$ 51,713	\$ 87,862		
Total Development Office		\$ 394,850	\$ 336,142	17.5%	\$ 156,486	\$ 144,013	\$ 155,543		

Technology Department Expenditure Detail

Account	Description	2024	2023	2024	YTD	2022	2021	Account Notes	2024
		Budget	Budget	vs 2023	9/30/2023	Actual	Actual		Budget Notes
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	Even due to Spyglass Audit and realized \$600 a month savings
01-180-51140	HARDWARE	27,000	25,000	8.0%	21,426	24,113	15,883	PC replacements & upgrades, tablets, audio-video equipment	More tech hardware is scheduled to be refreshed than usual in 24
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	Increase in Software Services: greater number of licenses being utilized due to more positions, Right Stuff Software added
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				Cyber Policy and related Business Continuity Policy implementation. Continued security software licensing
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						Account Notes	2024 Budget Notes
		2024 Budget	2023 Budget	vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual		
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	3,292		
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	2023	2024	YTD	2022	2021	Account Notes	2024
		Budget	Budget	vs 2023	9/30/2023	Actual	Actual		Budget Notes
Personal Services									
01-355-51010	SALARY & WAGES	\$ 105,591	\$ 81,679	29.3%	\$ 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	14,783	11,435	29.3%	9,475	10,910	8,675		
01-355-51041	WORKER'S COMP	1,245	1,272	-2.1%	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	1,531	1,184	29.3%	856	948	737		
	Total Personal Services	\$ 135,450	\$ 107,862	25.6%	\$ 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	-		-	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									
		\$ 237,630	\$ 201,542	17.9%	\$ 141,245	\$ 140,315	\$ 85,322		

Boards and Commissions Expenditure Detail

Account	Description	2024	2023	2024	YTD	2022	2021	Account Notes	2024
		Budget	Budget	vs 2023	9/30/2023	Actual	Actual		Budget Notes
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	2024 Budget Notes
Personal Services									
01-200-51010	SALARY & WAGES	\$ 4,982,011	\$ 4,654,700	7.0%	\$ 3,362,330	\$ 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	48,000	36,000	33.3%	-	-	-		
01-200-51030	OPERS	114,375	85,174	34.3%	81,117	84,649	92,608		
01-200-51041	WORKER'S COMP	70,817	75,995	-6.8%	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	75,357	70,611	6.7%	48,232	63,371	60,452		
Total Personal Services		\$ 6,180,373	\$ 5,811,560	6.3%	\$ 4,229,401	\$ 5,376,503	\$ 5,218,181		
Other Expenditures									
01-200-51190	CONTRACT/LEADS/911	\$ 124,500	\$ 140,100	-11.1%	\$ 57,532	\$ 64,036	\$ 63,827	TLO \$2500; Lexipol \$14,500; NTN \$525; Verizon \$2500; LEADS \$7500; Leads Online \$3000; 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	45,000	40,000	12.5%	28,821	25,102	31,123		
01-200-51213	PUBLIC SAFETY PROGRAM	10,000	6,000	66.7%	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 Zellig 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, niumline, 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	25,000	22,000	13.6%	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	9,500	7,500	26.7%	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	7,600							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.	Moved money for vehicle maint to account number 51331.
01-200-51331	VEHICLE MAINTENANCE	4,500				19,794			Carwashes, minor repairs, insurance deductibles (1,000 each occurrence) Previously used acct 51330
01-200-51610	TRANSFER TO POLICE PENSION	50,000	50,000	0.0%	50,000		190,992		
Total Other Expenditures		\$ 526,430	\$ 491,800	7.0%	\$ 286,815	\$ 283,730	\$ 469,065		
Total Police Department		\$ 6,706,803	\$ 6,303,360	6.4%	\$ 4,516,216	\$ 5,660,233	\$ 5,687,245		

Fire Contract Expenditure Detail

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

Disaster and Emergency Expenditure Detail

Account	Description	2024		2024	YTD	2022	2021	Account Notes	2024
		Budget	Budget	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	2023	2024	YTD	2022	2021	Account Notes	2024
		Budget	Budget	vs 2023	9/30/2023	Actual	Actual		Budget Notes
Personal Services									
01-340-51010	SALARY & WAGES	\$ 65,605	\$ 63,524	3.3%	\$ 47,026	\$ 61,588	\$ 51,146		
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		
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.).	Small increase due to the cost of the street light poles and electrical supplies
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 (IMSA) 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 Bexley 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 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	136,100	124,607	9.2%	133,070	124,646	122,150			
Total Health Department		\$ 143,560	\$ 132,067	8.7%	\$ 137,545	\$ 132,106	\$ 128,038			

Service Administration Expenditure Detail

Account	Description	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
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 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
01-300-51610	HIGHWAY/STREET FUND TRANSFER	\$ 450,000	\$ 370,000	21.6%	\$ 370,000	\$ 66,000	\$ 66,000		
Total Street Fund Transfer		\$ 450,000	\$ 370,000	21.6%	\$ 370,000	\$ 66,000	\$ 66,000		

Vehicle and Grounds Maintenance and Urban Forestry

Account	Description	2024	2023	2024	YTD	2022	2021	Account Notes	2024
		Budget	Budget	vs 2023	9/30/2023	Actual	Actual		Budget Notes
Personal Services									
01-320-51010	SALARY & WAGES	\$ 733,426	\$ 574,700	27.6%	\$ 361,437	\$ 540,915	\$ 552,156	Assistant Service Director, grounds maintenance employees, garage maintenance employees	Addition of grounds 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	160,950	130,649	23.2%	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		\$ 1,190,399	\$ 953,668	24.8%	\$ 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.	
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 (HV/AC) maintenance, fire extinguisher inspections, pest control, etc.) performed on an annual, quarterly, monthly, etc. basis.	
01-320-51190	CONTRACTUAL WORK	44,000	75,000	-41.3%	72,492	65,000	500	Shrub pruning and areas that are not mowed by city crews.	
01-320-51191	GROUND'S MAINTENANCE	44,000	75,000	-41.3%	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.).	Increased cost due to inflation and technology
01-320-51340	SMALL TOOLS AND EQUIPMENT	10,000	10,000	0.0%	9,704	8,058	7,000	Parks and Urban Forestry equipment (weed eaters, edger's, pruners, etc.).	
01-320-51360	FUEL	145,000	135,000	7.4%	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.	Additional tree replacement
01-320-51371	TREE CONTRACT WORK	40,000	40,000	0.0%	40,000	40,000		Tree removal contracts for trees requiring crane work	
Total Other Expenditures		\$ 661,200	\$ 673,000	-1.8%	\$ 515,759	\$ 598,219	\$ 496,072		
Total Maintenance and Parks		\$ 1,851,599	\$ 1,626,668	13.8%	\$ 1,136,158	\$ 1,461,951	\$ 1,301,376		

Jeffrey Mansion Expenditure Detail

Account	Description	2024						Account Notes	2024 Budget Notes
		2024 Budget	2023 Budget	vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual		
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	2024 Budget 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 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
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	2024 Budget Notes
01-960-51612	TRANSFER TO CAPITAL IMPROVEMENTS FUND	\$ 1,700,000	\$ 1,050,000	61.9%	\$ 1,050,000	\$ 1,400,000	\$ 800,000		
Total Capital Expenditures		\$ 1,700,000	\$ 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
	(15,435)	(52,476)		717	(61,403)	38,478
Ending Fund Balance	\$ 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	2023	2024	YTD	2022	2021	Account Notes	2024
		Budget	Budget	vs 2023	9/30/2023	Actual	Actual		Budget Notes
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	\$ 1,163,405	\$ 1,093,873	6.4%	\$ 806,088	\$ 833,698	\$ 836,732
Total Expenditures	\$ 1,163,405	\$ 1,093,873	6.4%	\$ 806,088	\$ 833,698	\$ 836,732
Revenues Over(Under) Expenditures	\$ (450,805)	\$ (383,273)		\$(307,683)	\$ (94,094)	\$ (170,339)
Other Financing Sources						
Transfer From General Fund	\$ 450,000	\$ 370,000	21.6%	\$ 370,000	\$ 66,000	\$ 66,000
BWC Rebate				1,411		14,004
Total Other Sources	\$ 450,000	\$ 370,000	21.6%	\$ 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)	\$ 22,559	\$ 99,315	-77.3%	\$ 99,315	\$ 131,442	\$ 229,877
	(805)	(76,757)		3,908	(32,126)	(98,435)
Ending Cash Balance	\$ 21,753	\$ 22,559	-3.6%	\$ 103,223	\$ 99,315	\$ 131,442

Street Maintenance Expenditure Detail

Account	Description	2024	2023	2024	YTD	2022	2021	Account Notes	2024
		Budget	Budget	vs 2023	9/30/2023	Actual	Actual		Budget Notes
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.	Increased due to rising cost of concrete
03-380-51312	MORPC INVOICE	35,000	35,000	0.0%	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.	Rising cost of supplies
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		\$ 388,421	\$ 361,921	7.3%	\$ 227,247	\$ 274,949	\$ 284,457		
Total Street Maintenance		\$ 1,163,405	\$ 1,093,873	6.4%	\$ 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	\$ 762,394	\$ 670,371	13.7%	\$ 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	\$ 2,534,098	\$ 2,272,199	11.5%	\$ 1,715,663	\$ 1,924,228	\$ 1,542,027
Revenues Over(Under) Expenditures	\$ (376,098)	\$ (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	111,965	111,747	0.2%	111,747	#REF!	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	\$ 111,965	\$ 236,757	-52.7%	\$ 237,419	#REF!	\$ 129,229
Beginning Fund Balance						
Net Increase (Decrease)	#REF!	#REF!	#REF!	#REF!	\$ 511,469	\$ 414,594
Estimated Unspent Appropriations	(218,063)	(211,956)		(136,087)	#REF!	96,875
Ending Fund Balance	100,000	130,000	(0)			
	#REF!	#REF!	#REF!	#REF!	#REF!	\$ 511,469

Recreation Administration Expenditure Detail

		2024								
Account	Description	2024 Budget	2023 Budget	vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes	
Personal Services										
05-510-51010	SALARY & WAGES	520,794.86	444,451	17.2%	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	72,911	62,223	17.2%	44,145	54,133	45,794			
05-510-51041	WORKER'S COMP	6,143	6,311	-2.7%	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	7,552	6,445	17.2%	4,549	5,672	4,664			
		\$ 699,094	\$ 611,071	14.4%	\$ 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.		\$ 762,394	\$ 670,371	13.7%	\$ 498,706	\$ 591,781	\$ 483,937			

Recreation Programs Expenditure Detail

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

Before and After School Care

Account	Description	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget 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	Inflation
05-526-51321	SUPPLIES	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 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
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 guests	
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)					
Total Expenditures	\$ 398,878	\$ 434,904	-8.3%	\$ 390,163	\$ 324,003	\$ 277,564
Revenues Over(Under) Expenditures	\$ (93,878)	\$ (130,904)		\$ (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	\$ 425,847	\$ 532,827	-20.1%	\$ 532,827	\$ 348,042	\$ 341,189
Net Increase (Decrease)	(3,878)	(106,980)		(48,080)	184,785	6,853
Ending Fund Balance	\$ 421,968	\$ 425,847	-0.9%	\$ 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	2024 Budget 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									
All Other	380000.00	\$ 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 fairly flat from 2023
14-550-51260	REFUNDS	-	-		-	(282)	399	Refunds for memberships	removed in 2023
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				YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
		2024 Budget	2023 Budget	vs 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)	No Change
14-560-51320	OPERATING EXPENSES	2,000	2,000	0.0%	28	957	803		Franklin Board of Health licensing	No Change
Total Pool Concessions		\$ 4,000	\$ 4,000	0.0%	\$ 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	\$ 1,773,596	\$ 1,942,516	-8.7%	\$ 353,190	\$ 1,918,294	\$ 1,844,171
<u>Other Financing Sources</u>						
Transfers form the General Fund	\$ 1,224,438	\$ 1,230,213	-0.5%	\$ 1,230,213	\$ 942,663	\$ 629,236
Transfers From Recreation Fund	111,965	111,747	0.2%	111,747	#REF!	112,430
Transfers From TIF Fund		164,640	-100.0%	164,640	#REF!	163,485
Transfers form the Road and Alley Fund	437,193	435,916	0.3%	435,916	#REF!	939,019
Refund						6,917
Transfers In	\$ 1,773,596	\$ 1,942,516	-8.7%	\$ 1,942,516	#REF!	\$ 1,851,087
<u>Beginning Fund Balance</u>						
Net Increase (Decrease)	0	0	0.0%	1,589,326	-	6,916
Ending Fund Balance	\$ 467,510	\$ 467,511	0.0%	\$ 2,056,837	\$ 467,511	\$ 467,511

Bond Retirement Expenditure Detail

Account	Description	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
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	\$ 2,922,067	\$ 2,782,921	5.0%	\$ 1,862,738	\$ 2,642,288	\$ 2,628,313
Capital Fee	304,181	289,696	5.0%	193,506	266,065	254,113
Total Revenue	\$ 3,226,248	\$ 3,072,617	5.0%	\$ 2,056,244	\$ 2,908,353	\$ 2,882,426
Expenditures						
Water Administration	\$ 2,460,264	\$ 2,357,550	4.4%	\$ 1,570,979	\$ 2,226,757	\$ 2,203,280
Water Distribution	719,472	682,377	5.4%	460,657	530,106	326,304
Total Expenditures	\$ 3,179,737	\$ 3,039,927	4.6%	\$ 2,031,636	\$ 2,756,863	\$ 2,529,585
Revenues Over(Under) Expenditures	\$ 46,511	\$ 32,690		\$ 24,608	\$ 151,490	\$ 352,841
Other Financing Sources						
BWC Rebate				1,015.00		19,953.85
ARPA Transfer	\$ 567,605					
	\$ 567,605	-		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				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	\$ 308,017	\$ 549,408	-43.9%	\$ 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)	306,099	(516,718)		(380,628)	(305,309)	(205,512)
Ending Balance	\$ 981,534	\$ 675,434	45.3%	\$ 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	2024 Budget 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	\$2,500	\$5,000	-50.0%	\$ -	\$ -	\$ -	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	2,151,187	2,048,749	5.0%	1,373,749	2,031,204	2,007,914	City of Columbus contract.	
09-365-51192	CONTRACT/WATER TEST.	20,000	25,000	-20.0%	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		\$ 2,307,687	\$ 2,212,249	4.3%	\$ 1,452,651	\$ 2,090,291	\$ 2,072,097		
Total Water Admin.		\$ 2,460,264	\$ 2,357,550	4.4%	\$ 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	2024 Budget 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.	The lead service line program will be starting in 2024. This is a EPA new regulation.
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.).	Materials have increased. Also shortage in ductile pipe, have to place larger orders to obtain materials.
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	30,000			60,000	38,991		Small infrastructure projects	new irrigation and infrastructure
Total Other Expenditures		\$ 324,000	\$ 294,000	10.2%	\$ 177,951	\$ 202,178	\$ 97,167		
Total Water Distribution									
		\$ 719,472	\$ 682,377	5.4%	\$ 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	\$ 2,405,714	\$ 2,291,156	5.0%	\$ 2,051,156	\$ 2,654,693	\$ 2,666,625
Capital Fee	95,735	91,176	5.0%	68,382	84,438	76,370
Total Revenue	\$ 2,501,449	\$ 2,382,332	5.0%	\$ 2,119,538	\$ 2,739,131	\$ 2,742,995
Expenditures						
Sewer Administration	\$ 2,201,639	\$ 2,130,491	3.3%	\$ 1,504,702	\$ 1,873,992	\$ 1,613,696
Sewer Service	1,020,975	1,187,642	-14.0%	581,916	629,306	741,526
Total Expenditures	\$ 3,222,614	\$ 3,318,133	-2.9%	\$ 2,086,618	\$ 2,503,298	\$ 2,355,222
Revenues Over(Under) Expenditures	\$ (721,165)	\$ (935,801)		\$ 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	-100.0%			
General Fund Debt Service Reimbursement						
Prior Year Encumbrances		609,031	(1)	442,865	394,995	371,416
Total Other Uses	\$ 77,964	\$ 746,995	-89.6%	\$ 485,953	\$ 533,648	\$ 403,273
Beginning Fund Balance						
Estimated Unspent Appropriations	\$ 1,879,657	\$ 3,562,453	-47.2%	\$ 3,562,453	\$ 3,860,268	\$ 3,865,032
Net Increase (Decrease)	(799,129)	(1,682,796)		(452,472)	(297,815)	(4,764)
Ending Fund Balance	\$ 1,080,528	\$ 1,879,657	-42.5%	\$ 3,109,981	\$ 3,562,453	\$ 3,860,268

Sewer Administration

Account	Description	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
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	1,942,500	1,926,492	0.8%	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		\$ 2,168,100	\$ 2,098,592	3.3%	\$ 1,477,916	\$ 1,844,020	\$ 1,586,081		
Total Sewer Administration		\$ 2,201,639	\$ 2,130,491	3.3%	\$ 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	2024 Budget 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.	
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 expands.	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		16,667	-100.0%	60,000	54,825	48,412		
10-367-51443	SEWER IMPROVEMENTS	480,000	480,000	0.0%	214,174	97,740	297,523	Annual sewer relining projects and contractor camera work on the main line.	
10-367-51444	SEWER REMEDIATION PROGRAM	100,000	200,000	-50.0%	61,250	23,700	137,950		
10-367-51445	SEWER REMEDIATION LOAN PROGRAM	50,000	100,000	-50.0%	9,888	150,000	0		
Total Other Expenditures		\$ 823,000	\$ 989,667	-16.8%	\$ 400,575	\$ 380,632	\$ 528,018		
Total Sewer Service		\$ 1,020,975	\$ 1,187,642	-14.0%	\$ 581,916	\$ 629,306	\$ 741,526		

Sewer Fund Debt Service Expenditure Detail

Account	Description	2024					
		2024	2023	2024	YTD	2022	2021
		Budget	Budget	vs 2023	9/30/2023	Actual	Actual
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	\$ 1,471,457	\$ 1,428,599	3.0%	\$ 1,062,206	\$ 1,377,772	\$ 1,333,644
Total Revenue	\$ 1,471,457	\$ 1,428,599	3.0%	\$ 1,062,206	\$ 1,377,772	\$ 1,333,644
Expenditures						
Operating Expenditures	\$ 1,879,878	\$ 1,649,254	14.0%	\$ 1,096,067	\$ 1,539,107	\$ 1,487,523
Total	\$ 1,879,878	\$ 1,649,254	14.0%	\$ 1,096,067	\$ 1,539,107	\$ 1,487,523
Revenues Over(Under) Expenditures	\$ (408,421)	\$ (220,655)		\$ (33,861)	\$ (161,335)	\$ (153,879)
Other Financing Sources						
BWC Rebate	\$ -	\$ -		\$ -	\$ -	\$ 2,640
Other Financing Uses						
Prior Year Encumbrances	\$	\$ 137,686	-100.0%	\$ 122,700	\$ 7,659	\$ 44,350
Total Other Uses	\$ -	\$ 137,686	-100.0%	\$ 122,700	\$ 7,659	\$ 44,350
Beginning Fund Balance	\$ 1,122,496	\$ 1,279,057	-12.2%	\$ 1,279,057	\$ 1,448,051	\$ 1,643,640
Prior Period Adjustment						
Net Increase (Decrease)	(408,421)	(358,341)		(156,561)	(168,994)	(195,589)
Ending Fund Balance	\$ 714,075	\$ 920,716	-22.4%	\$ 1,122,496	\$ 1,279,057	\$ 1,448,051

Refuse Fund Expenditure Detail

Account	Description	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
Personal Services									
11-370-51010	SALARY & WAGES	88,767	-		\$245	\$66,654	27,244	2 service employees, 1/2 Sustainability Programs Coordinator	New waste management employee for food waste collection
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	17,547	7,740	126.7%	785	20,741	6,175		
11-370-51041	WORKER'S COMP	1,047	-		-	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	1,287	14	9168.7%	48	681	396		
Total Personal Services		108,648	\$43,754	148.3%	\$3,118	\$ 131,307	\$ 59,825		
Other Expenditures									
11-370-51190	CONTRACT	\$1,339,000	\$1,460,000	-8.3%	\$1,043,738	\$1,284,240	\$1,039,472	Includes Rumpke and Earth Peak collection contracts	Slight increase to Rumpke contract; elimination of food waste contract
11-370-51191	CTC CONTRACT	36,000							Moved from Personal services area
11-370-51310	OFFICE SUPPLIES	1,500	2,500	-40.0%	105	857	427	Pens, paper, staples, etc. and billing supplies.	
11-370-51320	OPERATING EXPENSES	40,000	40,000	0.0%	17,890	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%	(4,421)	5,000	13,985	Tote (96, 64, 32 gallon) Program	Inventory is depleted. Need to place an order to have toppers in stock for residents to purchase.
11-370-51322	COLLECTION SUPPLIES	30,000	25,000	20.0%		24,690	11,368	Bin liners, equipment, trash cans, food waste bags, food waste buckets	Increase due to food waste buckets and liners as part of program
11-370-51330	REPAIR/MAINT. SUPPLIES	25,000	25,000	0.0%	9,518	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%		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%	26,119	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	152,000	-		-	18,750	222,432		
Total Other Expenditures		\$1,686,500	\$1,605,500	5.0%	\$1,092,949	\$1,407,800	\$ 1,427,698		
Total Refuse Expenditures		\$1,795,148	\$1,649,254	8.8%	\$1,096,067	\$ 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
<u>Revenue</u>						
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
<u>Expenditures</u>						
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)
<u>Other Financing Sources</u>						
Transfers from General Fund	\$ 237,609	\$ 50,000	375.2%			\$ 190,992
Total Other Sources	\$ 237,609	\$ 50,000	375.2%	\$ -	\$ -	\$ 190,992
<u>Beginning Fund Balance</u>						
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 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes		2024 Budget Notes
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			

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	<u>\$ 2,100,000</u>	<u>\$ 2,100,000</u>	<u>0.0%</u>	<u>\$ 2,013,942</u>	<u>\$ 2,016,366</u>	<u>\$ 2,141,062</u>
Expenditures						
Operating Expenditures	\$ 2,027,000	\$ 1,388,150	46.0%	\$ 616,203	\$ 683,913	\$ 928,286
Total Expenditures	<u>\$ 2,027,000</u>	<u>\$ 1,388,150</u>	<u>46.0%</u>	<u>\$ 616,203</u>	<u>\$ 683,913</u>	<u>\$ 928,286</u>
Revenues Over(Under) Expenditures	\$ 73,000	\$ 711,850		\$ 1,397,740	\$ 1,332,453	\$ 1,212,776
Other Financing Uses						
Debt Service Transfer to Bond Retirement Fund	\$ 437,193	\$ 435,916	0.3%	\$ 435,916	\$ 698,880	\$ 939,019
Other Transfers					66,024	\$ 97,347
Prior Year Encumbrances		339,752	-100.0%	307,036	15,387	431,687
Total Other Uses	<u>\$ 437,193</u>	<u>\$ 775,668</u>	<u>-43.6%</u>	<u>\$ 742,952</u>	<u>\$ 780,291</u>	<u>\$ 1,468,053</u>
Beginning Cash Balance	\$ 1,225,155	\$ 1,288,972	-5.0%	\$ 1,288,972	\$ 736,810	\$ 992,087
Net Increase (Decrease)	(364,193)	(63,818)		654,788	552,162	(255,277)
Anticipated Unexpended Appropriations						
Ending Cash Balance	<u>860,962</u>	<u>1,225,155</u>	<u>-29.7%</u>	<u>1,943,760</u>	<u>1,288,972</u>	<u>736,810</u>
Reserved Fund Balance (1)	872,000	872,000		818,000	818,000	702,000
Ending Unreserved Balance	<u>\$ (11,038)</u>	<u>\$ 353,155</u>	<u>-103.1%</u>	<u>\$ 1,125,760</u>	<u>\$ 470,972</u>	<u>\$ 34,810</u>

(1) Resolution 21-18

Road and Alley Expenditure Detail

Account	Description	2024				YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget 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
34-380-51442	COLUMBIA AVE. NEAR COMMOWEALTH.	400,000								This a reappropriation of a delayed 2023 project

Total Road and Alley		\$ 2,027,000	\$1,388,150	46.0%	\$ 616,203	\$ 683,913	\$ 928,286			
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Mayor's Court Computer Fund

This fund provides for computer hardware and software for the Mayor's Court. It is funded by a \$5.00/case surcharge.

	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual
<u>Revenue</u>						
Fines and Costs	\$ 1,000	\$ 1,000	0.0%	\$ 1,075	\$ 1,069	\$ 1,050
Other Revenue						
Total Revenue	\$ 1,000	\$ 1,000	0.0%	\$ 1,075	\$ 1,069	\$ 1,050
<u>Expenditures</u>						
Operating Expenditures	\$ 1,500	\$ 1,500	0.0%	\$ -	\$ 1,500	\$ -
Total Expenditures	\$ 1,500	\$ 1,500	0.0%	\$ -	\$ 1,500	\$ -
Revenues Over(Under) Expenditures	\$ (500)	\$ (500)		\$ 1,075	\$ (432)	\$ 1,050
Other Financing Uses						
Prior Year Encumbrances					\$ 1,000	
<u>Beginning Fund Balance</u>	\$ 2,806	\$ 3,306	-15.1%	\$ 3,306	\$ 4,737	\$ 3,687
Net Increase (Decrease)	(500)	(500)		1,075	(1,432)	1,050
Ending Fund Balance	\$ 2,306	\$ 2,806	-17.8%	\$ 4,381	\$ 3,306	\$ 4,737

Mayor's Court Computer Fund Expenditure Detail										
Account	Description	2024				YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
		2024 Budget	2023 Budget	vs 2023						
31-160-51040	SOFTWARE/HARDWARE	\$ 1,500	\$ 1,500	0.0%		\$ 1,500	\$ -			
Total Mayor's Court Computer Fund		\$ 1,500	\$ 1,500	0.0%	\$ -	\$ 1,500	\$ -			

Streetscape T.I.F. Fund

This fund provides for public improvements made to the right of way on Main Street.

	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual
Revenue						
TIF Revenue	\$ 393,050	\$ 393,050	0.0%	\$ 393,044	\$ 332,001	\$ 338,226
2106 Bexley Land Account	9,837	9,837	0	9,837		
Total Revenue	\$ 402,887	\$ 402,887	0.0%	\$ 402,881	\$ 332,001	\$ 338,226
Expenditures						
Operating Expenditures	\$ 590,000	\$ 1,793,000	-67.1%	\$ 87,222	\$ 83,868	\$ 43,474
Total Expenditures	\$ 590,000	\$ 1,793,000	-67.1%	\$ 87,222	\$ 83,868	\$ 43,474
Revenues Over(Under) Expenditures	\$ (187,113)	\$ (1,390,113)		\$ 315,660	\$ 248,133	\$ 294,752
Other Financing Sources						
Streetscape Phase II Loan		\$ 1,950,000	-100.0%	\$ 1,950,000		
Other Financing Uses						
Transfers to Bond Retirement		\$ 164,640	-100.0%	#REF!	#REF!	\$ 163,485
General Fund Repayment	\$ 195,000					
Prior Year Encumbrances		75,206	-100.0%	30,697	74,572	9,198
Total Other Uses	\$ 195,000	\$ 239,846	-18.7%	#REF!	#REF!	\$ 172,683
Beginning Fund Balance						
Net Increase (Decrease)	#REF!	#REF!	#REF!	#REF!	\$ 344,356	\$ 222,287
	(187,113)	320,041		#REF!	#REF!	122,069
Ending Fund Balance	#REF!	#REF!	#REF!	#REF!	#REF!	\$ 344,356

Streetscape T.I.F. Fund Expenditure Detail

Account	Description	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
36-170-51281	PROPERTY TAX COLLECTION FEES	\$ 10,000	\$ 10,000	0.0%	\$ 9,762	\$ 4,770	\$ 5,193		
36-370-51190	MAIN ST DESIGN GUIDELINES UPDATE	\$ 50,000	50,000	0.0%					
36-170-51320	TIF EXPENSES	150,000	110,000	36.4%	77,460	79,099	38,281	Expenses associated TIF agreements, and eligible streetscape, park, and public improvements	Includes additional appropriation for mural grants as part of 2024 mural festival
36-170-51321	2106 East Main TIF Agreement	10,500	8,500	23.5%					
36-170-51322	2400 East Main TIF Agreement	4,500	4,500	0.0%					
36-170-51323	Main St. Trail of Parks	340,000	1,610,000	-78.9%					Schneider Trailhead Phase II; 1876 Plaza; Main Street Reading Room park; site furnishings. Dependent on authorization of funding package to be solidified and voted on in 2023.
36-170-51324	Public Art and Placemaking Plan Contribution	25,000							
Total T.I.F. Fund Expenditures		\$ 590,000	\$ 1,793,000	-67.1%	\$ 87,222	\$ 83,868	\$ 43,474		

Urban Redevelopment Tax Increment (City Hall T.I.F.) Fund

This fund provides for debt service from City Hall redevelopment, school district PILOT, TIF reimbursable projects.

	2024	2023	2024	YTD	2022	2021
	Budget	Budget	vs 2023	9/30/2023	Actual	Actual
<u>Revenue</u>						
TIF Revenue	\$ 110,000	\$ 109,987	0.0%	\$ 109,987	\$ 110,641	\$ 109,723
<u>Expenditures</u>						
Operating Expenditures	\$ 135,000	\$ 32,000	321.9%	\$ 1,242	\$ 1,248	\$ 13,017
Total Expenditures	\$ 135,000	\$ 32,000	321.9%	\$ 1,242	\$ 1,248	\$ 13,017
Revenues Over(Under) Expenditures	\$ (25,000)	\$ 77,987		\$ 108,745	\$ 109,393	\$ 96,706
Other Financing Sources						\$ 20,250
<u>Other Financing Uses</u>						
Transfers to Eco. Development Bond Retirement	\$ -	\$ 75,000	-100.0%	\$ 75,000	#REF!	\$ 88,700
Prior Year Encumbrances		30,000	(1)	30,000		
Total Other Uses	\$ -	\$ 105,000	-100.0%	\$ 105,000	#REF!	\$ 88,700
<u>Beginning Fund Balance</u>	#REF!	#REF!	#REF!	#REF!	\$ 2,085	\$ (26,171)
Net Increase (Decrease)	(25,000)	(27,013)		3,745	#REF!	28,256
Prior Period Adjustment						
Ending Fund Balance	#REF!	#REF!	#REF!	#REF!	#REF!	\$ 2,085

City Hall T.I.F. Fund Expenditure Detail

Account	Description	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
52-170-51281	PROPERTY TAX COLLECTION FEES	\$ 2,000	\$ 2,000	0.0%	\$ 1,242	\$ 1,248	\$ 1,238		
52-170-51320	SD PILOT	33,000	30,000	10.0%				City compensates school district for 30% of taxes they would have otherwise received from this year's property taxes.	
52-170-51321	TIF EXPENSES	100,000					11,779		City Hall office reconfiguration
Total City Hall T.I.F. Fund Expenditures		\$ 135,000	\$ 32,000	321.9%	\$ 1,242	\$ 1,248	\$ 13,017		

Infrastructure Development Fund

This fund provides funding for infrastructure and environmental remediation

	2024	2023	2024	YTD	2022	2022	2021
	Budget	Budget	vs 2023	9/30/2023	Actual	vs 2021	Actual
Revenue							
General Fund Transfers	\$ 100,000	\$ 600,000	-83.3%	\$ 600,000	\$ 1,300,000	-53.8%	\$ 1,100,000
Expenditures							
Operating Expenditures	\$ 1,308,333	\$ 765,000	71.0%	\$ 53,940	\$ -		\$ -
Estimated Unspent Appropriations		\$ (711,060)					
Total Expenditures	\$ 1,308,333	\$ 53,940	2325.5%	\$ 53,940	\$ -		
Revenues Over(Under) Expenditures	\$ (1,208,333)	\$ 546,060		\$ 546,060	\$ 1,300,000		
Beginning Fund Balance	\$ 2,946,060	\$ 2,400,000	22.8%	\$ 2,400,000	\$ 1,100,000		\$ -
Net Increase (Decrease)	(1,208,333)	546,060		546,060	1,300,000		1,100,000
Ending Fund Balance	\$ 1,737,727	\$ 2,946,060	-41.0%	\$ 2,946,060	\$ 2,400,000	22.8%	\$ 1,100,000

Infrastructure Development Expenditures									
Account	Description	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
75-170-51400	ACQUISITIONS & RELATED EXP.	\$ 765,000	\$ 765,000	0.0%	\$ 53,940	\$ -			
75-170-51400	LIVINGSTON ATTRIBUTABLE FUNDS PROJECT	\$ 543,333							Bexley's share of project engineering, subject to agreement with Columbus.
Infrastructure Development Expenditures		\$ 1,308,333	\$ 765,000	71.0%	\$ 53,940	\$ -	\$ -		

Capital Improvements Fund

	2024 Budget	2023 Budget	2023 vs 2022	YTD 9/30/2023	2022 Actual	2021 Actual
Revenue						
Transfer From General Fund	\$ 1,700,000	\$ 1,050,000	61.9%	\$ 1,050,000	\$ 1,400,000	\$ 800,000
Jeffrey Mansion Funding						100,000
Total Revenue	\$ 1,700,000	\$ 1,050,000	61.9%	\$ 1,050,000	\$ 1,400,000	\$ 900,000
Expenditures	\$ 1,615,633	\$ 1,523,434	6.1%	\$ 492,597	\$ 546,060	\$ 785,784
Total Expenditures	\$ 1,615,633	\$ 1,523,434	6.1%	\$ 492,597	\$ 546,060	\$ 785,784
Revenues Over(Under) Expenditures:	\$ 84,367	\$ (473,434)		\$ 557,403	\$ 853,940	\$ 114,216
Other Financing Uses						
Prior Year Encumbrances		\$ 1,091,882	-100.0%	\$ 377,093	\$ 328,733	\$ 498,872
Total Other Uses		\$ 1,091,882	-100.0%	\$ 377,093	\$ 328,733	\$ 498,872
Beginning Fund Balance	\$ 464,998	\$ 2,030,314	-77.1%	\$ 2,030,314	\$ 1,505,107	\$ 1,889,763
Net Increase (Decrease)	84,367	(1,565,316)		180,310	525,207	(384,656)
Ending Fund Balance	\$ 549,365	\$ 464,998	18.1%	\$ 2,210,624	\$ 2,030,314	\$ 1,505,107

Capital Improvements Fund Expenditure Detail

Account	Description	2024 Budget	2023 Budget	2024 vs 2023	YTD 9/30/2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
13-310-51400	FIXED ASSET SOFTWARE					\$ 1,500			
13-310-51400	TECH CAPITAL	174,550	39,334	3	9,440				Council A/V org; Public meeting tech upgrades; City Hall copier; Server replacements
13-310-51401	CITY HALL MODIFICATIONS	40,000	52,500	(0)	11,024	89,330			Reconfiguration and security modifications.
13-170-51400	DEVELOPMENT CAPITAL						130,000		
13-200-51400	POLICE EQUIPMENT	562,833	175,100	221.4%	2,750	93,349	140,384		Two cruisers as per fleet requirement policy; Lt. cruiser, Dispatch console; CAD/RMS, security upgrades; MDTs; Facility; Night vision goggles; Utility/events golf cart
13-380-51400	SERVICE EQUIPMENT AND CAP EX.	152,000	258,500	-41.2%	198,810	63,739	178,082		Vehicle maintenance equip; chipper; truck with liftgate
13-540-51400	MANSION EXPANSION						300,000		Schneider splash pad and site furnishings; Jeffrey HVAC engineering; dog park entry point; Commonwealth Columbia Plaza, pergolas, medians; unified park signage.
13-570-51400	PARKS CAPITAL	\$ 686,250	\$ 998,000	-31.2%	\$ 275,443	\$ 298,142	37,318		
Total Expenditures		\$ 1,615,633	\$ 1,523,434	6.1%	\$ 497,467	\$ 546,060	\$ 785,784		

2024 Draft Capital Budget

rev. December 12, 2023

	Projected Cost	Capital Fund	Refuse Fund
Police Department			
2 Hybrid Explorers	\$152,000	\$152,000	
Lieutenant vehicle	\$76,000	\$76,000	
Dispatch Console	\$10,000	\$10,000	
CAD/RMS Upgrades**	\$108,333	\$108,333	
Stanley building controls upgrade	\$6,500	\$6,500	
Flok Camera System	\$34,000	\$34,000	
Dispatch recording system update	\$25,000	\$25,000	
Cruiser MDT Replacements	\$77,000	\$77,000	
Alley fence	\$40,000	\$40,000	
Night vision goggles	\$14,000	\$14,000	
Events / Utility Golf Cart	\$20,000	\$20,000	
Department Totals:	\$562,833	\$562,833	\$0
Service Department			
Tire Balancer	\$8,000	\$8,000	
AC Machine	\$6,000	\$6,000	
Leaf Machine	\$72,000		\$72,000
Chipper	\$80,000	\$80,000	
Heavy 1/2 ton with Liftgate	\$58,000	\$58,000	
Food Waste - trash hoppers	\$80,000		\$80,000
Department Totals:	\$304,000	\$152,000	\$152,000
City Hall			
Office reconfiguration	\$20,000	\$20,000	
Security enhancements for city hall	\$20,000	\$20,000	
Department Totals:	\$40,000	\$40,000	\$0
Technology			
Council A/V organization / furniture	\$17,500	\$17,500	
Public meeting technology upgrade	\$8,050	\$8,050	
City Hall Copier	\$24,000	\$24,000	
System-wide server replacement	\$125,000	\$125,000	
Department Totals:	\$174,550	\$174,550	\$0
Parks Capital			
Cassady Gateway Wall*	\$60,000	\$60,000	
Automated Fields Mower (Commonwealth)	\$6,750	\$6,750	
Schneider Restroom	\$60,000	\$60,000	
Restroom modifications at temporary Senior Center	\$12,500	\$12,500	
Jeffrey Park Invasive Species Removal*	\$20,000	\$20,000	
Jeffrey woods - native habitat restoration area - Phase I*	\$15,000	\$15,000	
North gardens gravel	\$12,500	\$12,500	
4 Seasons Shelter*			
Jeffrey Playground*	\$275,000	\$275,000	
Tennis Court Resurfacing/Reconstruction	\$150,000	\$150,000	
Water filling stations for Jeffrey & pool*	\$28,000	\$28,000	
Caretakers Cottage repairs	\$46,500	\$46,500	
Level II charger at Jeffrey tennis courts lot***			
Total Parks Capital	\$686,250	\$686,250	\$0
Totals:	\$1,767,633	\$1,615,633	\$152,000