

Exhibit A

City of Bexley General Fund 2026 Tax Budget				
	2023 Actual	2024 Actual	2025 Forecast	2026 Budget
Operating Revenue				
City Income Tax	\$ 18,222,951	\$ 17,699,573	\$ 17,500,000	\$ 18,060,000
Local Government	572,758	552,419	575,000	575,000
Real Estate Tax	615,095	736,871	740,000	747,400
Interest	824,978	1,026,895	900,000	936,000
Building Permits	486,637	548,859	55,000	55,000
Franchise Fees	143,078	115,052	200,000	200,000
Grants	236,216	605,191	1,410,000	300,000
CIC Revenue	101,667	220,000	-	-
All Other	422,576	578,745	677,636	677,636
Total Operating Revenue	\$ 21,625,955	\$ 22,083,605	\$ 22,057,636	\$ 21,551,036
Operating Expenses				
General Government				
Personal Services	\$ 1,497,477	\$ 1,709,181	\$ 1,882,336	\$ 1,938,806
Other	1,995,905	2,066,937	3,491,375	3,596,116
Total General Government	\$ 3,493,382	\$ 3,776,118	\$ 5,373,711	\$ 5,534,922
Public Health and Safety				
Personal Services	\$ 5,664,330	\$ 4,762,255	\$ 6,467,543	\$ 6,661,569
Other	3,068,572	3,275,985	3,803,534	3,917,640
Total Public Health and Safety	\$ 8,732,902	\$ 8,038,241	\$ 10,271,077	\$ 10,579,209
Public Service				
Personal Services	\$ 1,109,596	\$ 1,396,206	\$ 1,803,165	\$ 1,857,260
Other	1,291,401	1,304,653	1,291,550	1,330,297
Total Public Service	\$ 2,400,997	\$ 2,700,860	\$ 3,094,715	\$ 3,187,556
Recreation				
Personal Services	\$ 581,793	\$ 651,016	\$ 708,108	\$ 729,351
Other	567,395	564,644	685,630	706,199
Total Recreation	\$ 1,149,188	\$ 1,215,661	\$ 1,393,738	\$ 1,435,550
Debt service	\$ 1,232,957	\$ 1,224,438	\$ 1,224,358	\$ 1,224,358
Estimated Additional Appropriations				
Estimated Unspent Appropriation				
Total Operating Expenditures	\$ 17,009,426	\$ 16,955,317	\$ 21,357,599	\$ 21,961,596
Revenue Over (Under) Expenditures	\$ 4,616,529	\$ 5,128,288	\$ 700,037	\$ (410,560)
Other Financing Sources				
TIF Loan Repayment	\$ -	\$ 195,000	\$ 195,000	\$ 195,000
CARE Reimbursement	-	-	-	-
Health Insurance Adjustment	-	-	-	-
Debt Service repayment	-	-	-	-
Total Other Financing Sources	\$ -	\$ 195,000	\$ 195,000	\$ 195,000
Other Financing Uses - Capital Expenditures				
Transfer to Capital Improvements Fund	\$ 1,050,000	\$ 1,700,000	\$ 1,110,000	\$ 1,110,000
Operating Transfers				
Transfer to Budget Stability	50,000	50,000	50,000	50,000
Transfer to Employee Separation	30,000	30,000	30,000	30,000
Transfer Pool Fund	120,000	125,000	125,000	125,000
Transfer to Infrastructure Dev. Fund	600,000	100,000	100,000	100,000
Transfer to Pool Pool Replacement Fund	200,000	200,000	200,000	200,000
Transfer to Water Fund	-	-	921,500	-
Loan to TIF Fund	1,950,000	-	-	-
Total Other Financing Uses	\$ 4,000,000	\$ 2,205,000	\$ 2,536,500	\$ 1,615,000
Beginning Cash Fund Balance	\$ 5,067,695	\$ 5,072,491	\$ 7,832,737	\$ 5,541,374
Net Current Year Increase (Decrease)	616,529	3,118,288	(1,641,463)	(1,830,560)
Prior year Encumbrance Expenditures	(611,734)	(358,041)	(649,900)	-
Ending Cash Fund Balance	\$ 5,072,491	\$ 7,832,737	\$ 5,541,374	\$ 3,710,814
Year End Outstanding Encumbrances	(624,855)	(649,900)	-	-
Ending Unencumbered Balance	\$ 4,447,636	\$ 7,182,837	\$ 5,541,374	\$ 3,710,814

Police Pension Fund 2026 Tax Budget

	2023 Actual	2024 Actual	2025 Forecast	2026 Budget
Revenue				
Property Tax Revenue	\$ 638,577	\$ 798,581	\$ 901,330	\$ 919,357
Total Revenue	<u>\$ 638,577</u>	<u>\$ 798,581</u>	<u>\$ 901,330</u>	<u>\$ 919,357</u>
Expenditures				
Personal Services	\$ 738,276	\$ 804,696	\$ 808,560	\$ 832,817
Other	8,481	10,296	10,300	10,609
Total Expenditures	<u>\$ 746,757</u>	<u>\$ 814,992</u>	<u>\$ 818,860</u>	<u>\$ 843,426</u>
Revenues Over(Under) Expenditures	\$ (108,180)	\$ (16,411)	\$ 82,470	\$ 75,931
Other Financing Sources				
Transfers from General Fund	\$ 50,000	\$ 50,000	\$ 35,000	\$ 35,000
Total Other Sources	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>
Other Financing Uses				
Prior Year Encumbrances	\$ -	\$ -	\$ -	\$ -
Total Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	\$ 276,707	\$ 218,527	\$ 252,116	\$ 369,586
Net Increase (Decrease)	(58,180)	33,589	117,470	110,931
Ending Fund Balance	<u><u>\$ 218,527</u></u>	<u><u>\$ 252,116</u></u>	<u><u>\$ 369,586</u></u>	<u><u>\$ 480,517</u></u>

Road and Alley Fund 2026 Tax Budget

	2023 Actual	2024 Actual	2025 Forecast	2026 Budget
Revenue				
Property Tax Revenue	\$ 2,017,059	\$ 2,027,869	\$ 2,028,145	\$ 2,029,000
Other Revenue	-	-	-	-
Total Revenue	<u>\$ 2,017,059</u>	<u>\$ 2,027,869</u>	<u>\$ 2,028,145</u>	<u>\$ 2,029,000</u>
Expenditures				
Operating Expenditures	\$ 1,101,223	\$ 1,692,904	\$ 1,082,000	\$ 1,114,460
Total Expenditures	<u>\$ 1,101,223</u>	<u>\$ 1,692,904</u>	<u>\$ 1,082,000</u>	<u>\$ 1,114,460</u>
Revenues Over(Under) Expenditures	\$ 915,836	\$ 334,965	\$ 946,145	\$ 914,540
Other Financing Uses				
Debt Service/Transfer to Bond Retirement Fund	\$ 435,916	\$ 437,199	\$ 432,372	\$ 432,372
Other Transfers	-	-	-	-
Prior Year Encumbrances	308,905	198,885	710,710	-
Total Other Uses	<u>\$ 744,821</u>	<u>\$ 636,084</u>	<u>\$ 1,143,082</u>	<u>\$ 432,372</u>
Beginning Cash Balance	\$ 1,288,974	\$ 1,459,989	\$ 1,158,870	\$ 961,933
Net Increase (Decrease)	171,015	(301,119)	(196,937)	482,168
Ending Cash Balance	1,459,989	1,158,870	961,933	1,444,101
Encumbrances Carried Forward				
Ending Unencumbered Balance	\$ 1,459,989	\$ 1,158,870	\$ 961,933	\$ 1,444,101
Reserved Fund Balance (1)	872,000	872,000	872,000	872,000
Ending Unreserved Balance	<u><u>\$ 587,989</u></u>	<u><u>\$ 286,870</u></u>	<u><u>\$ 89,933</u></u>	<u><u>\$ 572,101</u></u>

(1) Resolution 21-18

Main St. Public Imp. Tax Inc. Eq. Fund 2026 Tax Budget

	2023 Actual	2024 Actual	2025 Forecast	2026 Budget
Revenue				
Property Tax Revenue	\$ 392,364	\$ 416,206	\$ 419,200	\$ 420,000
Other Revenue	11,229	-	11,000	11,000
Total Revenue	<u>\$ 403,593</u>	<u>\$ 416,206</u>	<u>\$ 430,200</u>	<u>\$ 431,000</u>
Expenditures				
Operating Expenditures	\$ 181,994	\$ 130,982	\$ 591,500	\$ 136,500
Total Expenditures	<u>\$ 181,994</u>	<u>\$ 130,982</u>	<u>\$ 591,500</u>	<u>\$ 136,500</u>
Revenues Over(Under) Expenditures	\$ 221,599	\$ 285,224	\$ (161,300)	\$ 294,500
Other Financing Sources				
Streetscape Phase II Loan	\$ 1,950,000	\$ -	\$ -	\$ -
Total Other Sources	<u>\$ 1,950,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Financing Uses				
Debt Service/Transfer to Bond Retirement Fund	\$ 164,640	\$ -	\$ -	\$ -
General Fund Repayment	-	195,000	195,000	195,000
Prior Year Encumbrances	30,193	122,329	1,581,202	-
Total Other Uses	<u>\$ 194,833</u>	<u>\$ 317,329</u>	<u>\$ 1,776,202</u>	<u>\$ 195,000</u>
Beginning Fund Balance	\$ 353,782	\$ 2,330,548	\$ 2,298,444	\$ 360,941
Net Increase (Decrease)	1,976,766	(32,104)	(1,937,502)	99,500
Ending Fund Balance	<u><u>\$ 2,330,548</u></u>	<u><u>\$ 2,298,444</u></u>	<u><u>\$ 360,941</u></u>	<u><u>\$ 460,441</u></u>

City Hall TIF Fund 2026 Tax Budget

	2023 Actual	2024 Actual	2025 Forecast	2026 Budget
Revenue				
TIF Revenue	\$ 109,987	\$ 124,700	\$ 125,000	\$ 126,000
Other Revenue	-	-	-	-
Total Revenue	<u>\$ 109,987</u>	<u>\$ 124,700</u>	<u>\$ 125,000</u>	<u>\$ 126,000</u>
Expenditures				
Operating Expenditures	\$ 1,242	\$ 1,407	\$ 127,000	\$ 32,000
Total Expenditures	<u>\$ 1,242</u>	<u>\$ 1,407</u>	<u>\$ 127,000</u>	<u>\$ 32,000</u>
Revenues Over(Under) Expenditures	\$ 108,745	\$ 123,293	\$ (2,000)	\$ 94,000
Other Financing Sources				
Transfer From General Fund				
Other Financing Uses				
Debt Service/Transfer to Eco. Dev. Bond Retirement Fund	\$ 75,000	\$ -	\$ -	\$ -
Prior Year Encumbrances	30,000	-	-	-
Total Other Uses	<u>\$ 105,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance	\$ 65,753	\$ 69,498	\$ 192,791	\$ 190,791
Prior Period Adjustment	-	-	-	-
Net Increase (Decrease)	3,745	123,293	(2,000)	94,000
Ending Fund Balance	<u><u>\$ 69,498</u></u>	<u><u>\$ 192,791</u></u>	<u><u>\$ 190,791</u></u>	<u><u>\$ 284,791</u></u>

Funds Not Receiving Property Tax 2026 Tax Budget

Fund	12/31/2025 Unencumbered Balance	Projected 2026 Other Sources	Total Available Resources	Estimated Expenditures for Personal Services	Estimated Other Expenditures	Available Resources Year End 2026
Special Revenue Funds						
02 - STATE HIGHWAY Total	7,610	48,300	55,910	19,318	30,000	6,592
03 - STREET MAINTENANCE AND REPAIR Total	58,909	1,177,000	1,235,909	700,358	396,420	139,131
05 - RECREATION Total	495,553	2,712,000	3,207,553	2,119,008	669,450	419,095
14 - SWIMMING POOL Total	338,866	430,000	768,866	31,384	474,100	263,382
18 - LAW ENFORCEMENT TRUST FUND	9,158	9,158	18,316			18,316
20 - BEXLEY BEAUTIFICATION	3,808		3,808			3,808
23 - FRIENDS OF JEFFREY PARK FUND Total	1,010	1,000	2,010		1,000	1,010
24 - ENFORCEMENT AND EDUCATION FUND	20,911	400	21,311			21,311
26 - BEXLEY YOUTH ATHLETIC FUND Total	22,182	5,600	27,782		12,500	15,282
27 - TOURISM PROMOTION AND COMMUNITY EVENTS Total	3,808	2,000	5,808		5,000	808
28 - EVENTS AND EQUIPMENT FUND Total	3,289		3,289		1,500	1,789
29 - MARYANNA HOLBROOK SCHOLARSHIP Total	85,122	18,000	103,122		30,000	73,122
31 - MAYOR'S COURT COMPUTER FUND Total	2,281	1,100	3,381		1,500	1,881
35 - TAX INCENTIVE FUND	3,537		3,537			3,537
55 - FARMERS MARKET FUND	8,580		8,580			8,580
56 - FRIENDS OF JEFFREY MANSION PRESCHOOL Total	4,079	2,000	6,079		3,000	3,079
57 - NEIGHBORS HELPING NEIGHBORS	3,231		3,231		3,231	0
59 - BEXLEY CELEBRATIONS ASSOCIATION AND EVENTS FUND Total	1,182		1,182		-	1,182
70 - BEXLEY LAND BANK FUND	53,113		53,113			53,113
73 - AMERICAN RESCUE PLAN ACT Total	-		-		-	-
75 - INFRASTRUCTURE DEVELOPMENT FUND	1,652,727	100,000	1,752,727			1,752,727
79 - MANDATORY DRUG FUNE FUND	-	5,000	5,000		5,000	-
80 - BEXLEY SENIOR SERVICES	2,654		2,654			2,654
Total Special Revenue Funds	2,781,610	4,511,558	7,293,168	2,870,067	1,632,701	2,790,400
Debt Service Funds						
06 - BOND RETIREMENT Total	284,042	1,770,000	2,054,042		1,544,483	509,559
51 - ECONOMIC DEVELOPMENT BOND SERV Total	-		-			-
Total Debt Service Funds	284,042	1,770,000	2,054,042	-	1,544,483	509,559
Capital Projects Funds						
08 - SPECIAL ASSESSMENTS Total	254,386	95,000	349,386		94,000	255,386
13 - CAPITAL IMPROVEMENTS Total	1,006,402	1,000,000	2,006,402		900,000	1,106,402
55 - BROAD STREET FUND	8,580		8,580			8,580
64 - ASHBOURNE AND ROOSEVELT	164,884		164,884			164,884
Total Capital Projects Funds	1,434,252	1,095,000	2,529,252	-	994,000	1,535,252
Enterprise Funds						
09 - WATER Total	889,274	3,520,000	4,409,274	525,280	3,496,945	387,049
10 - SEWER Total	1,911,809	3,090,000	5,001,809	240,674	3,209,419	1,551,716
11 - REFUSE Total	263,211	1,510,000	1,773,211	135,610	1,575,500	62,101
Total Enterprise Funds	3,064,294	8,120,000	11,184,294	901,564	8,281,864	2,000,866
Fiduciary Funds						
12 - POLICE PENSION	113,388	936,330	1,049,718		818,860	230,858
25 - BLDG. STANDARDS FEE ASSESSMENT Total	44,944	5,000	49,944		3,000	46,944
32 - UNCLAIMED FUNDS	13,826		13,826			13,826
39 - SEWER CAPACITY FUND	14,873		14,873			14,873
60 - POLICE OFFICER OPTIONAL EQ. FUND	8,895		8,895			8,895
62 - HEALTH INSURANCE FUND Total	483,021	1,623,672	2,106,693		1,623,672	483,021
63 - EMPLOYEE SEPARATION FUND TOTAL	62,727	30,000	92,727	30,000		62,727
Total Fiduciary Funds	628,287	1,658,672	2,286,959	30,000	1,626,672	630,287
Grand Total	8,192,486	17,155,230	25,347,716	3,801,631	14,079,720	7,466,365