



# PROPOSED CITY OF BEXLEY 2026 BUDGET

AS PRESENTED DECEMBER 9, 2025  
REVISION 4.0

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# GENERAL FUND OVERVIEW



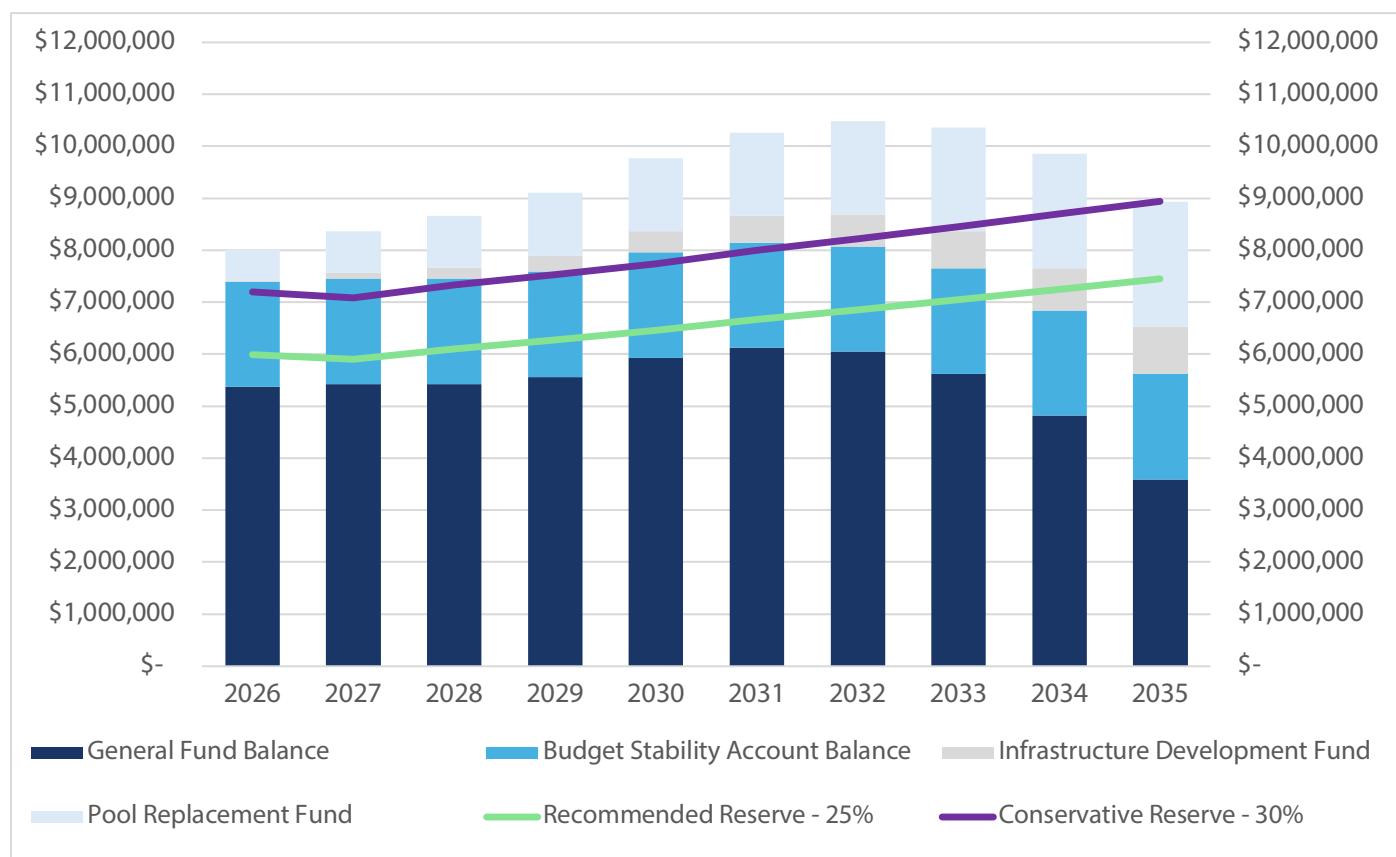
# GENERAL FUND

The City's 2026 Budget projects \$24,173,031 in General Fund revenue and \$21,882,194 in operating expenditures, including debt service. Revenue is expected to decrease by 5.2% from 2025 to 2026, while operating expenditures will increase by 4.1%. The decrease in revenue in 2026 reflects an accounting adjustment made to incorporate an effective refund from City of Columbus for an overpayment on the fire contract.

In part due to this overpayment adjustment, the City anticipates ending fiscal year 2025 with a strong surplus. This allows for two proposed late-year transfers: \$2.900 million to the Infrastructure Development Fund to support environmental remediation efforts and \$750,000 to the Capital Fund to support solar carports at the Bexley Police Station. With 2026 also anticipated to have a healthy surplus, an additional \$2.470 million in transfers is proposed for fiscal year 2026 to support various capital and infrastructure projects.

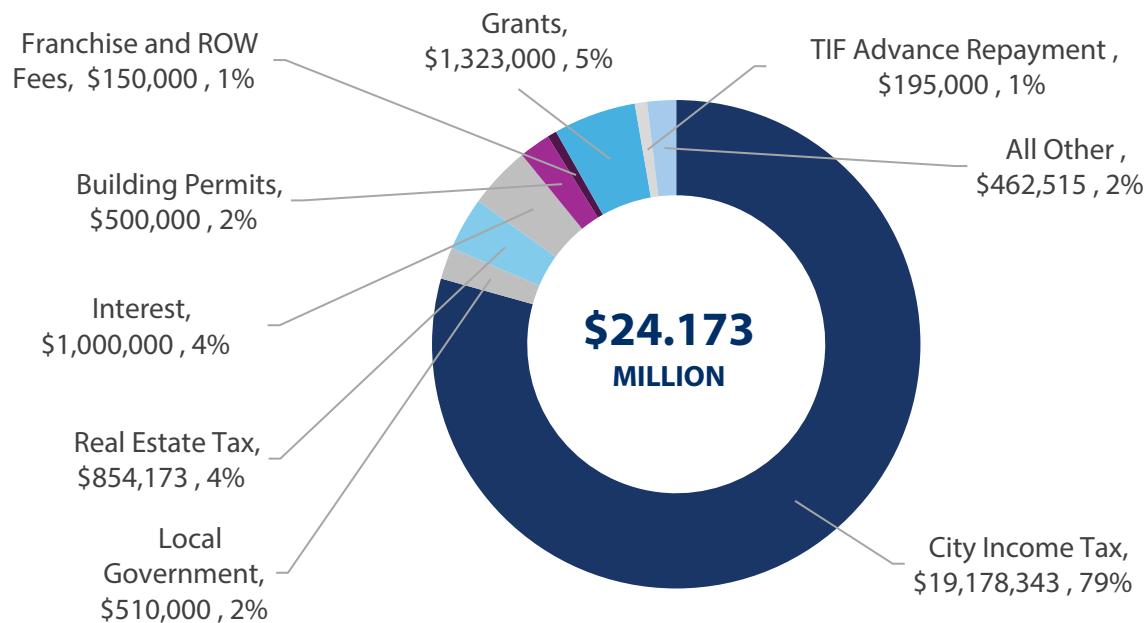
Even after these transfers, the City expects a 2025 year-end General Fund balance of \$5.334 million, plus \$2.025 million in the Budget Stability Account in addition reserves in the Infrastructure Development and Pool Replacement funds. According to the Government Finance Officers Association (GFOA), bond rating agencies consider a healthy unrestricted fund balance for a city of Bexley's size to be 25% of annual General Fund operating revenue. The City continues to exceed both that benchmark and a more conservative target of 30%. By the end of 2026, total unencumbered reserves are projected to exceed 31% of operating revenue.

*Table 1. 10-Year Projection: Total City Reserve v. Recommended Reserve Levels*



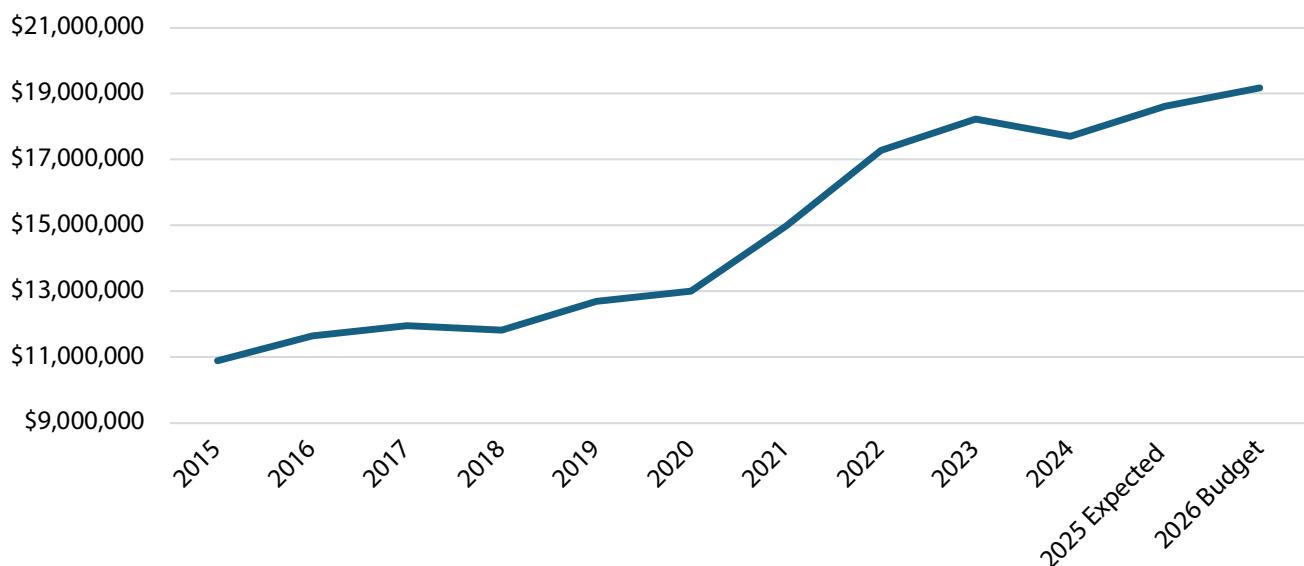
## Revenue Highlights

Table 2. Fiscal Year 2026 General Fund Revenue by Category



The 2026 Budget incorporates a projected 3% increase in income tax which is conservative given that Bexley has had approximately 4% annual income tax growth (outside of outlier years in the pandemic where actual year-over-year growth was much higher).

Table 3. 10-Year Income Tax Revenue Trends



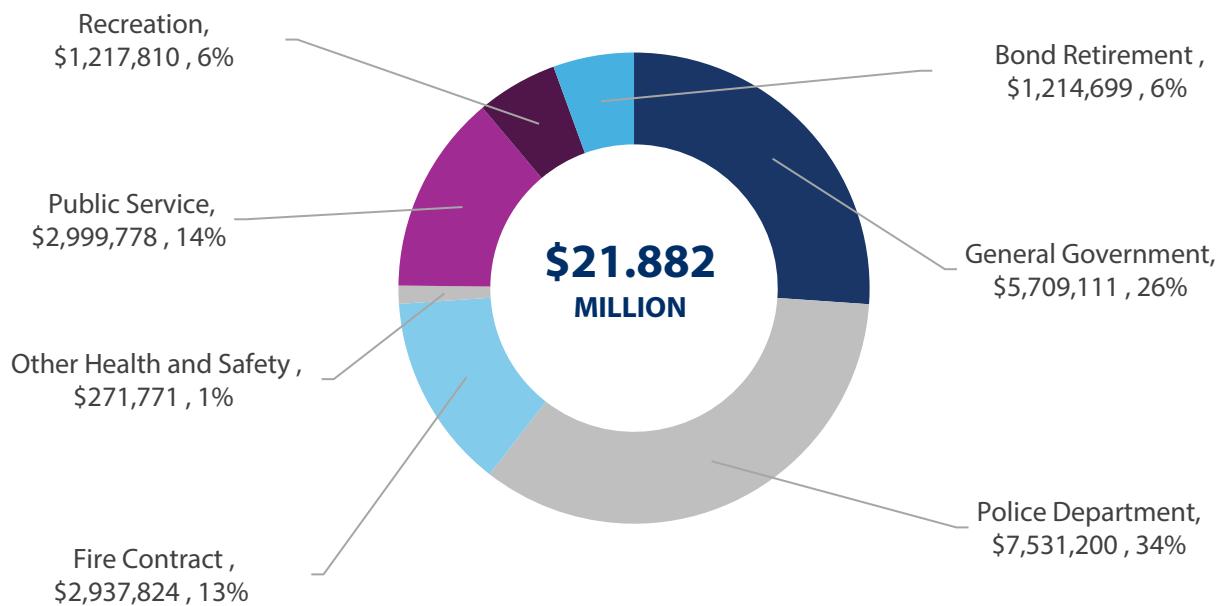
# Expenditure Highlights

While operating expenditures are increasing in 2026, most budget lines show only modest growth. These adjustments primarily reflect cost-of-living increases for staff, higher technology and material costs, and the addition of five new positions.

The 2026 Budget includes a 3.0% cost-of-living adjustment (COLA) for non-bargaining employees and 3.5%-4.0% COLAs for bargaining unit employees, depending on the unit. In addition, the budget funds regular step increases and several new positions across departments, including:

- Part-time Social Services Coordinator
- Part-time Code Enforcement Officer
- Full-time Police Captain (*Existing in authorized strength, but previously unfunded*)
- Full-time Police Officer
- Full-time Police Dispatcher
- Full-time Recreation Coordinator

*Table 4. Fiscal Year 2026 General Fund Expenditures by Category*



## Transfers and Surplus

Thanks to a strong 2025 surplus—driven by the fire contract refund and higher-than-expected income tax revenues—the City plans to make a late-year transfer of \$3.650 million to the Infrastructure Development and Capital Funds. The 2026 Budget also includes over \$2.470 million in additional transfers, as detailed in the General Fund Summary on the next page.

# General Fund Summary

Operating Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Budget Variance
City Income Tax*	\$ 18,222,951	\$ 17,699,573	\$ 18,619,750	\$ 19,178,343	3.0%
Local Government	572,758	552,419	575,000	510,000	-11.3%
Real Estate Tax	615,095	736,871	845,716	854,173	1.0%
Interest	824,978	1,026,895	900,000	1,000,000	11.1%
Building Permits	486,637	548,859	500,000	500,000	0.0%
Franchise and ROW Fees	143,078	115,052	200,000	150,000	-25.0%
Grants	236,216	605,191	1,410,000	1,323,000	-6.2%
TIF Advance Repayment	-	195,000	195,000	195,000	0.0%
Fire Contract Adjustment	-	-	1,789,661	-	0.0%
CIC Revenue	101,667	220,000	-	-	0.0%
All Other	422,576	773,745	476,636	462,515	-3.0%
<b>Total Operating Revenue</b>	<b>\$ 21,625,955</b>	<b>\$ 22,473,605</b>	<b>\$ 25,511,763</b>	<b>\$ 24,173,031</b>	<b>-5.2%</b>
<b>Operating Expenditures</b>					
<b>General Government</b>					
Mayor's Office	\$ 463,091	\$ 461,849	\$ 503,288	\$ 514,561	2.2%
Auditor's Office	-	-	109,908	92,155	-16.2%
Building and Planning	638,189	825,291	875,924	953,399	8.8%
City Attorney	97,445	159,273	162,000	162,000	0.0%
Development	217,053	343,521	419,357	486,735	16.1%
Finance	824,941	867,893	964,497	995,487	3.2%
Grant Reimbursed	563,892	296,922	1,540,000	1,323,000	-14.1%
Human Resources/Civil Service	11,319	83,105	116,200	131,854	13.5%
Technology	442,634	474,799	563,321	718,233	27.5%
Mayor's Court	167,695	186,403	211,000	227,802	8.0%
Boards and Commission	6,974	8,159	21,576	15,076	-30.1%
City Council	60,147	69,957	75,740	88,810	17.3%
<b>Total General Government</b>	<b>\$ 3,493,380</b>	<b>\$ 3,777,171</b>	<b>\$ 5,562,811</b>	<b>\$ 5,709,111</b>	<b>2.6%</b>
<b>Public Health and Safety</b>					
Police Department	\$ 5,904,029	\$ 5,195,278	\$ 7,022,241	\$ 7,531,200	7.2%
Fire Contract	2,619,177	2,626,429	3,075,633	2,937,824	-4.5%
Emergency Management Contract	19,166	20,456	22,655	23,234	2.6%
Health Department	140,529	146,077	150,547	248,537	65.1%
<b>Total Public Health and Safety</b>	<b>\$ 8,682,901</b>	<b>\$ 7,988,241</b>	<b>\$ 10,271,076</b>	<b>\$ 10,740,795</b>	<b>4.6%</b>
<b>Public Service</b>					
Service Administration	\$ 223,029	\$ 256,724	\$ 465,121	\$ 497,948	7.1%
Vehicle, Grounds Maint. & Forestry	1,536,343	1,661,364	1,941,823	2,084,768	7.4%
Street Lighting	271,625	333,867	437,771	417,062	-4.7%
<b>Total Public Service</b>	<b>\$ 2,030,996</b>	<b>\$ 2,251,955</b>	<b>\$ 2,844,715</b>	<b>\$ 2,999,778</b>	<b>5.5%</b>
<b>Recreation</b>					
Jeffrey Mansion	\$ 281,211	\$ 119,449	\$ 169,600	\$ 170,100	0.3%
Parks	442,350	620,808	716,464	792,337	10.6%
Senior Programs	175,628	205,404	237,674	255,372	7.4%
<b>Total Recreation</b>	<b>\$ 899,188</b>	<b>\$ 945,661</b>	<b>\$ 1,123,738</b>	<b>\$ 1,217,810</b>	<b>8.4%</b>

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Budget Variance
<b>Total Operating Expenditures Before Debt Service</b>	\$ 15,106,466	\$ 14,963,027	\$ 19,802,340	\$ 20,667,495	4.4%
Debt Service Transfer to Eco. Dev. Bond Retirement	2,744	-	-	-	0.0%
Debt Service Transfer to Bond Retirement	1,230,213	1,224,438	1,224,358	1,214,699	-0.8%
<b>Total Operating Expenditures and Debt Service</b>	<b>\$ 16,339,424</b>	<b>\$ 16,187,466</b>	<b>\$ 21,026,698</b>	<b>\$ 21,882,194</b>	<b>4.1%</b>
<b>Estimated Appropriations Pending Finalization</b>					
Estimated Additional Appropriation	-	\$ 50,000	\$ 50,000		0.0%
Estimated Social Services Appropriation	-	-	35,000		-100.0%
Estimated Unspent Appropriations	-	-	(267,000)	(267,000)	0.0%
	\$ -	\$ (182,000)	\$ (217,000)		
<b>Total Operating Expenditures</b>	<b>\$ 16,339,424</b>	<b>\$ 16,187,466</b>	<b>\$ 20,844,698</b>	<b>\$ 21,665,194</b>	<b>3.9%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 5,286,532</b>	<b>\$ 6,286,139</b>	<b>\$ 4,667,065</b>	<b>\$ 2,507,837</b>	<b>-46.3%</b>
<b>General Fund Transfers</b>					
Capital Improvement Fund *	\$ 1,050,000	\$ 1,700,000	\$ 1,150,000	\$ 1,300,000	13.0%
Street Fund	370,000	450,000	250,000	250,000	0.0%
Recreation Fund Transfer	250,000	270,000	270,000	270,000	0.0%
TIF Fund Loan	1,950,000	-	-	-	-
Infrastructure Development Fund	600,000	100,000	100,000	100,000	0.0%
Pool Fund	120,000	125,000	125,000	125,000	0.0%
Pool Replacement Fund	200,000	200,000	200,000	100,000	-50.0%
Employee Severance Payout Fund	30,000	30,000	30,000	30,000	0.0%
Water Fund*	-	-	884,000	295,000	-66.6%
Police Pension Fund	50,000	50,000	-	-	0.0%
Budget Stability	50,000	50,000	50,000		-100.0%
<b>Total Other Financing Uses</b>	<b>\$ 4,670,000</b>	<b>\$ 2,975,000</b>	<b>\$ 3,059,000</b>	<b>\$ 2,470,000</b>	<b>-19.3%</b>
<b>General Fund Transfers - Late 2025</b>					
Transfer to Infrastructure Dev. Fund	-	-	2,900,000	-	
Capital Fund Transfer	-	-	750,000	0.00	
<b>Total Late 2025 General Fund Transfers</b>	<b>\$ -</b>	<b>\$ 3,650,000</b>	<b>\$ -</b>		
<b>Beginning Cash Balance</b>	<b>\$ 5,067,698</b>	<b>\$ 5,072,493</b>	<b>\$ 8,026,644</b>	<b>\$ 5,334,810</b>	<b>-33.5%</b>
Net Current Year Cash Increase (Decrease)	616,532	3,311,139	(2,041,935)	37,837	-101.9%
Prior Year Encumbrance Expenditures	(611,736)	(356,988)	(649,900)		
<b>Ending Cash Balance</b>	<b>\$ 5,072,493</b>	<b>\$ 8,026,644</b>	<b>\$ 5,334,810</b>	<b>\$ 5,372,647</b>	<b>0.7%</b>
Year End Outstanding Encumbrances					
<b>Ending Unencumbered Fund Balance</b>	<b>\$ 5,072,493</b>	<b>\$ 8,026,644</b>	<b>\$ 5,334,810</b>	<b>\$ 5,372,647</b>	<b>0.7%</b>
<b>Budget Stability Account Reserve</b>	<b>\$ 1,925,000</b>	<b>\$ 1,975,000</b>	<b>\$ 2,025,000</b>	<b>\$ 2,025,000</b>	<b>0.0%</b>
<b>Total Unencumbered Reserves</b>	<b>\$ 6,997,493</b>	<b>\$ 10,001,644</b>	<b>\$ 7,359,810</b>	<b>\$ 7,397,647</b>	<b>0.5%</b>

# DEPARTMENT FUND DETAIL





# MAYOR'S OFFICE/CITY HALL

## Department Overview

The Mayor serves as the Chief Executive Officer and Safety Director for the City of Bexley. As well as overseeing day-to-day operations at the City and supervising City personnel, the Mayor is also tasked by the City's charter with creating and implementing the City's strategic plan, recently updated in 2023. Core responsibilities and objectives of the Office of the Mayor include:

- Directing and supervising the administration of all departments and functions of the City;
- Preparing City Council and Board of Control agendas and packet materials, attending all City Council meetings, and ensuring that all laws, charter provisions, ordinances and resolutions of City Council are faithfully executed;
- Preparing the annual budget and capital improvement program, and providing an annual update on City progress by way of a State of the Community event;
- Executing all contracts and agreements on behalf of the City;
- Developing and implementing the City's Strategic Plan with the advice of City Council;
- Liaising with various Bexley partner organizations and planning committees;
- Representing the City on regional and state boards, commissions and committees;
- Serving as a leader in sustainable municipal services.

# Staffing Summary

There are no proposed changes to staffing in the Mayor's Office included in the 2026 Budget.

Role	Authorized Strength	2025 Actual	2026 Proposed
Mayor	1	1	1
Communications and Administrative Manager	1	1	1
Operations and Creative Coordinator*	.47	.47	.47

*\*47% of this position is budgeted in the Mayor's Office, 21% in the Building Department and 32% in Recreation and Parks Administration.*

# Expenditure Highlights

Mayor's Office Budget highlights for 2026 include:

- Continued funding for the City's continued membership in regional partnerships such as the Mid-Ohio Regional Planning Commission and the Central Ohio Mayor's and Manager's Association (COMMA);
- Increased funding for training and professional development;
- Notably in 2026, funding for tuition reimbursement and employee awards has been moved to the Human Resources budget;
- An overall decrease of 10.92% in operating expenditures.

# Mayor's Office/City Hall Expenditures

Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Mayor's Salary & Wages	\$ 271,501	\$ 268,465	\$ 282,927	\$ 259,882	\$ 292,210	3.28%
Special Events Overtime	23,890	24,597	25,000	25,779	25,000	0.00%
OPERS	36,981	43,671	43,110	34,779	44,409	3.01%
Workers Comp	2,854	2,614	3,632	3,092	3,741	3.01%
Health Insurance Transfer	42,013	42,013	42,014	42,014	47,895	14.00%
Dental Insurance	1,673	1,497	1,706	1,401	1,758	3.00%
Vision Insurance	-	239	251	169	258	3.00%
Life Insurance	128	200	203	135	209	3.00%
Medicare	3,893	4,106	4,465	3,756	4,600	3.01%
Mayor's Car Allowance	5,500	5,500	5,500	5,042	5,500	0.00%
<b>Total Personnel</b>	<b>\$ 388,433</b>	<b>\$ 392,902</b>	<b>\$ 408,808</b>	<b>\$ 376,047</b>	<b>\$ 425,581</b>	<b>4.10%</b>
Other Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Mayor's Office Travel and Meetings	\$ 109	\$ 41	\$ 200	\$ 12	\$ 200	0.00%
City Hall Meeting Meals and Refreshments	3,831	3,504	4,500	2,438	4,500	0.00%
Tuition Reimbursement	-	-	6,000	4,000	-	-100.00%
Mileage Reimbursement	1,471	368	1,500	50	1,500	0.00%
Training	-	817	2,000	162	5,000	150.00%
Utilities	19,971	8,766	20,000	14,651	20,000	0.00%
Repairs and Maintenance	5,645	3,495	5,780	3,722	5,780	0.00%
Special Accommodations Compliance	240	13,770	5,000	-	5,000	0.00%
Employee Awards	32	901	1,500	161	-	-100.00%
Memberships	13,000	12,384	13,000	12,789	14,000	7.69%
Office Supplies	5,217	5,244	6,000	4,690	6,000	0.00%
Operating Expenses	8,223	5,246	9,500	3,757	9,000	-5.26%
Cleaning and Janitorial	13,947	13,046	15,000	12,110	14,500	-3.33%
Repairs and Maintenance Supplies	2,973	1,366	3,500	3,001	3,500	0.00%
Furniture	-	-	1,000	-	-	-100.00%
<b>Total Other Operating Expenditures</b>	<b>\$ 74,659</b>	<b>\$ 68,947</b>	<b>\$ 94,480</b>	<b>\$ 61,541</b>	<b>\$ 88,980</b>	<b>-10.92%</b>
<b>Total Mayor's Office</b>	<b>\$ 463,091</b>	<b>\$ 461,849</b>	<b>\$ 503,288</b>	<b>\$ 437,588</b>	<b>\$ 514,561</b>	<b>2.24%</b>



# AUDITOR'S OFFICE

## Department Overview

The City Auditor is an elected official and performs the functions of the City Treasurer tasked with evaluating finances to ensure compliance with laws and regulations while promoting efficiency and effectiveness. Core responsibilities and objectives of the Auditor's Office include:

- Ensuring the City's compliance with local laws and regulations;
- Directing, managing, and administering a comprehensive internal audit program;
- Making recommendations to minimize operational and financial risks and promote the efficient use of City resources;
- Managing the external contract for the Annual Financial Audit;
- Enhancing operations, risk management, internal controls and governance.

## Staffing Summary

There are no proposed changes to staffing in the Auditor's Office included in the 2026 Budget.

Role	Authorized Strength	2025 Actual	2026 Proposed
City Auditor	1	1	1

## Expenditure Highlights

The 2026 Budget for the Auditor's Office includes dedicated funding to support citywide auditing operations.

Key expenditures include:

- Salaries for the City Auditor;
- Audit fees for the City's annual audit;
- Audit fees for ongoing internal audits of the Finance Department and other departments managing cash operations.

## Auditor's Office Expenditures

Personnel	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Salary and Wages	\$ -	\$ -	\$ 30,000	\$ 27,692	\$ 31,000	3.33%
OPERS	-	-	4,200	3,554	4,340	3.33%
Workers Comp	-	-	354	278	366	3.29%
Medicare	-	-	354	402	450	26.98%
<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,908</b>	<b>\$ 31,926</b>	<b>\$ 36,155</b>	<b>3.57%</b>
Other Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Audit Fees	\$ -	\$ -	\$ 25,000	\$ 16,246	\$ 26,000	4.00%
Third Party Audits	-	-	50,000	20,005	30,000	-40.00%
<b>Total Other Operating Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 36,251</b>	<b>\$ 56,000</b>	<b>-25.33%</b>
<b>Total Auditor's Office</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 109,908</b>	<b>\$ 68,177</b>	<b>\$ 92,155</b>	<b>-16.15%</b>



# BUILDING DEPARTMENT

## Department Overview

The Building and Planning Department is fully certified by the State of Ohio to approve and inspect all commercial and residential construction. Serving as a “silent partner” in public safety, the department is dedicated to keeping properties in our community safe for everyone. The department’s professional staff oversees projects throughout the construction process to ensure compliance with State Construction Codes and Local Ordinances. Core responsibilities and objectives of the Building Department include:

- Overseeing the administrative aspects of residential and commercial construction, including meeting with citizens and contractors, reviewing plans, and issuing building permits;
- Inspecting new construction and renovation projects for building construction, plumbing, electrical, and HVAC systems to ensure conformance with applicable codes and ordinances;
- Enforcing the City of Bexley’s Planning and Zoning Code, the Ohio Building Code and the International Property Maintenance Code;
- Ensuring development proposals align with the City’s Land Use Strategy and Zoning Code;
- Conducting code and property maintenance enforcement;
- Managing plan review, permit issuance, code inspections for commercial and residential construction and renovation, and issuing zoning occupancy certificates;
- Helping residents and construction professionals navigate the design approval and permitting process.

# Staffing Summary

The Building Department 2026 Budget includes the addition of a part time Code Enforcement Officer.

Role	Authorized Strength	2025 Actual	2026 Proposed
Building Director	1	1	1
Building Department Assistant Manager	1	1	1
Code Enforcement Officer	1	1	1
PT Code Enforcement Officer	1	1*	1
PT Building Department Assistant	1	1	1
Operations and Creative Coordinator**	.21	.21	.21

*\*This position was approved part-way through 2025.*

*\*47% of this position is budgeted in the Mayor's Office, 21% in the Building Department and 32% in Recreation and Parks Administration.*

## Expenditure Highlights

Highlights in the 2026 Budget for the Building Department include:

- Continued funding for salaries and benefits for the Director of Building and Planning as well as the Building Department staff including a new year-round part-time code enforcement officer.
- The funding for subconsultants includes:
  - Chief Building Official and building inspectors, Mike Boryca and associates
  - City Planner, Jason Sudy
  - Staff consultant Architect, Karen Bokor
  - Franklin County Public Health, Plumbing Inspection Services
  - Landscape Consultant, Walter Reins
  - City Engineer, Dave Koch
- An increase in funding for expanded code enforcement efforts.  
Establishing a year-round part-time code enforcement officer, and providing transportation for the position during the winter months.
- An increase in funding for contract professionals in an effort to provide more oversight during the construction process.
  - This will cover the cost of "design inspections" to ensure the builders are building to level of design detail approved by the Architectural Review Board.

# Building and Planning Department Expenditures

Personnel	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Salary and Wages	\$ 270,324	\$ 319,116	\$ 337,510	\$ 311,405	\$ 374,535	10.97%
Building Department Overtime	126	131	-	-	-	0.00%
OPERS	40,824	44,440	47,251	39,476	52,435	10.97%
Workers Comp	3,050	3,525	3,981	3,389	4,418	10.96%
Health Insurance Transfer	57,776	57,776	57,776	57,776	65,865	14.00%
Dental Insurance	1,635	1,464	1,668	1,369	1,718	3.00%
Vision Insurance	690	537	537	361	553	3.00%
Life Insurance	310	484	481	319	496	3.00%
Medicare	11,835	4,806	4,894	4,296	5,431	10.97%
<b>Total Personnel</b>	<b>\$ 386,570</b>	<b>\$ 432,279</b>	<b>\$ 454,099</b>	<b>\$ 418,391</b>	<b>\$ 505,449</b>	<b>11.31%</b>
Other Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Travel and Meetings	\$ 58	\$ 272	\$ 950	\$ 90	\$ 950	0.00%
Abatement Services	4,024	6,000	12,000	924	12,000	0.00%
Printing	-	87	500	-	500	0.00%
Contract - Professional	112,166	209,853	254,750	162,807	265,000	4.02%
Design Review and Planning	135,000	176,801	151,125	103,907	167,000	10.50%
Operating Expenses	372	-	500	-	500	0.00%
Deposit Refunds	-	-	2,000	-	2,000	0.00%
<b>Total Other Operating Expenditures</b>	<b>\$ 251,619</b>	<b>\$ 393,012</b>	<b>\$ 421,825</b>	<b>\$ 267,728</b>	<b>\$ 447,950</b>	<b>6.19%</b>
<b>Total Building and Zoning Department</b>	<b>\$ 638,189</b>	<b>\$ 825,291</b>	<b>\$ 875,924</b>	<b>\$ 686,119</b>	<b>\$ 953,399</b>	<b>8.84%</b>



# CITY ATTORNEY

## Department Overview

The City Attorney advises the Mayor, Council and the various department on all legal matters concerning the City. The department provides the City with a full range of legal services, including litigation, real estate, human resources, labor relations, and general counsel. Core responsibilities and objectives of the City Attorney include:

- Protecting the legal interest of the City, enabling the Mayor, elected and appointed officials, and department heads to better serve the citizens;
- Efficiently preparing legal documents and addressing legal issues that affect the City;
- Providing legal research and opinions to all departments to promote informed, legally sound decision-making;
- Assisting in the preparation and/or review of ordinances, resolutions, contracts, bonds and other instruments related to the City's business.

## Staffing Summary

This section does not support any staff members directly.

## Expenditure Highlights

Included in the 2026 Budget for the City Attorney is continued funding for the contracted City Attorney positions, as well as additional legal support for appeals, litigation and special projects.

## City Attorney Expenditures

Operating Expenditures	2023		2024		2025		2025		2026		Budget Variance
	Actual		Actual		Budget	YTD 11.30.25	Proposed				
Retainer	\$ 65,257		\$ 84,000		\$ 84,000	\$ 77,120	\$ 84,000				0.00%
Appeals Hearings		4,198		24,689		25,000		-	25,000		0.00%
Litigation/Special Projects		27,993		50,585		53,000		25,928		53,000	0.00%
<b>Total Operating Expenditures</b>	<b>\$ 97,447</b>		<b>\$ 159,273</b>		<b>\$ 162,000</b>	<b>\$ 103,048</b>	<b>\$ 162,000</b>				0.00%
<b>Total City Attorney</b>	<b>\$ 97,447</b>		<b>\$ 159,273</b>		<b>\$ 162,000</b>	<b>\$ 103,048</b>	<b>\$ 162,000</b>				<b>0.00%</b>



# DEVELOPMENT

## Department Overview

The Development Department encompasses the City's economic development, communications, and sustainability functions. The department also includes oversight of Mayor's Court (although this service is accounted for as a distinct department). Core responsibilities and objectives of the Development Department include:

- Coordinating with property owners, developers, the Building and Planning Department, and appropriate City boards and commissions to advance appropriate, high-quality redevelopment;
- Liaising with local businesses and implementing a business retention and attraction program;
- Managing the City's community reinvestment areas, tax increment financing and development incentives, and façade improvement grant program;
- Administering the City's sustainability initiatives, and liaising with the Environmental Sustainability Action Committee, by way of the Sustainability Programs Coordinator
- Providing project management assistance in capital improvement planning, budgeting, strategic planning and bidding processes;
- Coordinating the City's communications and media relations functions—with the help of a City-wide communications committee—including the City's website, e-newsletter, social media accounts, print publications, and press correspondences.

## Staffing Summary

There are no proposed changes to staffing in the Development Department included in the 2026 Budget.

Role	Authorized Strength	2025 Actual	2026 Proposed
Director of Administration and Development	1	1	1
Sustainability Programs Coordinator*	0.5	0.5	0.5

*\*50% of this position is budgeted for in the Refuse account.*

## Expenditure Highlights

Budget highlights for the Development Department for 2026 include:

- Continued funding for salaries and benefits for the new Director of Administration and Development and the Sustainability Programs Coordinator. Funding for regional associations and conferences for both positions;
- Increased funding in the Tax Incentive Grant line item to account for the first year of COhatch's grant eligibility;
- \$36,000 for strategic planning, including funds for a community survey;
- A continuation of the increased marketing budget to allow for additional print publications and videography assistance, as well as funds for updated camera equipment to aid in digital communications efforts;
- \$40,000 to support The One Bexley Project as well as other initiatives to support inclusion in Bexley including an accessibility audit;
- \$20,000 in sustainability funding for a newly formed food council, recycling drop-off days, air quality monitoring, and other green initiatives.

# Development Department Expenditures

Personnel	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Salaries and Wages	\$ 77,343	\$ 150,665	\$ 166,656	\$ 144,343	\$ 176,285	5.78%
OPERS	13,619	20,929	23,332	18,525	24,680	5.78%
Workers Comp	887	1,403	1,966	1,673	2,079	5.78%
Health Insurance Transfer	2,844	15,166	15,166	15,166	17,289	14.00%
Dental Insurance	703	521	521	428	537	3.00%
Vision Insurance	198	150	150	101	155	3.00%
Life Insurance	64	100	150	100	155	3.00%
Medicare	1,374	2,094	2,417	1,946	2,556	5.78%
<b>Total Personnel</b>	<b>\$ 97,031</b>	<b>\$ 191,027</b>	<b>\$ 210,357</b>	<b>\$ 182,281</b>	<b>\$ 223,735</b>	<b>6.36%</b>
Other Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Memberships	\$ 1,500	\$ 713	\$ 4,000	\$ 2,505	\$ 4,000	0.00%
Marketing	5,962	5,591	15,000	14,997	18,000	20.00%
Newsletter and Mailings	7,484	9,911	21,000	21,000	32,000	52.38%
Strategic Planning	-	25,000	15,000	13,373	36,000	140.00%
One Bexley and Inclusion Programs	-	40,000	40,000	22,090	40,000	0.00%
Operating Expenses	-	-	5,000	-	5,000	0.00%
Development Programs	9,301	20,307	30,000	640	30,000	0.00%
Tax Incentive Grant	24,850	22,013	30,000	21,406	75,000	150.00%
School Reimbursement	61,924	20,693	-	-	-	0.00%
Main Street SID	9,000	-	9,000	-	-	-100.00%
Sustainability Programs	-	8,265	40,000	17,424	23,000	-42.50%
<b>Total Other Operating Expenditures</b>	<b>\$ 120,021</b>	<b>\$ 152,493</b>	<b>\$ 209,000</b>	<b>\$ 113,434</b>	<b>\$ 263,000</b>	<b>25.84%</b>
<b>Total Development Office</b>	<b>\$ 217,053</b>	<b>\$ 343,521</b>	<b>\$ 419,357</b>	<b>\$ 295,715</b>	<b>\$ 486,735</b>	<b>16.07%</b>



# FINANCE DEPARTMENT

## Department Overview

The Finance Department is responsible for accurately recording all receipts, disbursements, assets, liabilities, as well as maintaining an accurate account of taxes and assessments. The department supports the Mayor and City Council in the preparing the annual budget and addressing all other financial matters. The City utilizes the services of the Regional Income Tax Agency (RITA) for income tax collections. Core responsibilities and objectives of the Finance Department include:

- Providing financial expertise and support to City administration and other departments;
- Preparing monthly financial reports to City Council that are used to evaluate the City's financial position and proactively manage its strategic position;
- Delivering financial services such as payroll, accounts payable, accounts receivable, debt management and investment management;
- Maintaining capital asset records;
- Preparing the City's annual Basic Financial Statements and providing field support for the annual audit;
- Promote transparency and accountability to the City of Bexley residents and taxpayers.

## Staffing Summary

There are no proposed changes to staffing in the Finance Department included in the 2026 Budget.

Role	Authorized Strength	2025 Actual	2026 Proposed
Finance Director	1	1	1
Assistant Finance Director	1	1	1
Payroll Coordinator	1	1	1

## Expenditure Highlights

Budget highlights for 2026 include:

- Continued funding for investment management;
- Funding for staff training and conferences;
- Property and Casualty Insurance charges;
- Income Tax Collection fees, paid to the Regional Income Tax Authority (RITA);
- Charges for Franklin County Auditor for Property Tax Collection Fees;
- Increase in Bank Fees due to restructuring of account types along with enhanced fraud protection measures.

# Finance Department Expenditures

Personnel	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Salary and Wages	\$ 225,059	\$ 272,894	\$ 301,547	\$ 241,248	\$ 284,242	-5.74%
OPERS	33,103	37,884	42,217	31,855	39,794	-5.74%
Workers Comp Group Rating	5,140	5,400	6,000	5,565	6,000	0.00%
Workers Comp	2,471	2,756	3,557	3,051	3,353	-5.74%
Health Insurance Transfer	30,600	30,600	30,600	30,600	34,884	14.00%
Dental Insurance	2,108	1,887	2,150	1,765	2,215	3.00%
Vision Insurance	643	1,500	500	337	515	3.00%
Life Insurance	192	300	304	202	313	3.00%
ODFJS	-	-	13,000	-	13,000	0.00%
Medicare	5,671	4,160	4,372	3,398	4,122	-5.74%
<b>Total Personnel</b>	<b>\$ 304,987</b>	<b>\$ 357,380</b>	<b>\$ 404,247</b>	<b>\$ 318,020</b>	<b>\$ 388,437</b>	<b>-3.91%</b>
Other Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Printing	\$ 1,956	\$ 930	\$ 2,500	\$ 1,525	\$ 2,500	0.00%
Contract Professional	44,000	37,675	-	-	-	0.00%
Investment Management	15,365	14,025	18,750	14,702	18,750	0.00%
Bank Fees	46,165	53,503	47,000	56,086	60,000	27.66%
Training	100	2,339	4,000	2,557	4,000	0.00%
Accounting Fees	11,000	11,010	12,200	12,200	12,500	2.46%
Audit Fees	20,390	18,398	-	-	-	0.00%
EMMA Continuing Disclosure	-	-	4,550	4,550	4,000	-12.09%
Third Party Audits	-	30,379	-	-	-	0.00%
Income Tax Collection Fees	239,351	146,892	230,000	195,803	230,000	0.00%
Prop and Estate Tax Collection Fees	7,619	20,764	22,800	11,018	22,800	0.00%
Insurance Prop and Casualty	119,861	159,178	190,000	184,547	224,200	18.00%
Property Taxes	-	-	3,250	-	3,800	16.92%
Office Supplies	177	-	1,000	516	1,000	0.00%
Postage	9,269	11,999	14,000	13,385	14,000	0.00%
Subscriptions	-	-	1,000	-	-	-100.00%
Operating Expenses	4,701	3,422	9,200	9,002	9,500	3.26%
<b>Total Other Operating Expenditures</b>	<b>\$ 519,954</b>	<b>\$ 510,513</b>	<b>\$ 560,250</b>	<b>\$ 505,890</b>	<b>\$ 607,050</b>	<b>8.35%</b>
<b>Total Finance Department</b>	<b>\$ 824,941</b>	<b>\$ 867,893</b>	<b>\$ 964,497</b>	<b>\$ 823,910</b>	<b>\$ 995,487</b>	<b>3.21%</b>



# GRANTS

## Section Overview

Grants is not a department, rather this section functions to capture those City service, program and capital expenses that are reimbursed by grants from outside partners like the Bexley Community Foundation and programs like the State of Ohio Capital Fund. Because these grants are reimbursement-based, the City appropriates funds from the General Fund into this section of accounts at the beginning of the year to allow for timely payments to various vendors. Once the program or project is complete, funds are reimbursed by the partner organization and deposited back to the unappropriated portion of the General Fund.

This section captures the annual budget for those programs planned by the Bexley Celebrations and Events Committee (BC&E) such as the Main Event and Jazz in the Park. In recent years, it has also included funds for major initiatives such as Year of the Parks. Each year, the City receives hundreds of thousands in grant reimbursements—a testament to the City's diligence in securing non-tax revenue to support meaningful programming and reinvestments in Bexley.

## Staffing Summary

This section does not support any staff members directly.

# Expenditure Highlights

Budget highlights for the Grants section for 2026 include:

- Funding from the Ohio Department of Natural Resources (ODNR) and State Capital Fund for the pedestrian and cyclist bridge, connecting the Schneider Park to the Alum Creek Trail, a Central Ohio Greenway (a carry over of unspent funds from 2025);
- Continued funding for Bexley Celebrations and Events (BC&E), the main source of resources for the City's signature community event series such as The Main Event, Fourth of July and Jazz in the Park;
- \$75,000 for the final phase of the "Year of the Parks" grant appropriation to support community-enhancing initiatives like the outdoor reading room at the Bexley Public Library and the skate spot in Schneider Park;
- \$100,000 for design-engineering for various initiatives supported by the Transit Supportive Infrastructure Fund including the Calm Corridors project and pedestrian/cyclist safety improvements to the Alum Creek bridge on East Main Street;
- \$18,000 in "Greenbacks" from the City's electrical aggregation program supplier to support various green initiatives throughout the community. In 2024, Greenbacks grants funded the new electric vehicle charging stations on Drexel Avenue, Cassady Avenue, Jeffrey Park, and Schneider Park.

## Grants Section Expenditures

Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Grant and Donation Reimbursed Expenses	\$ 148,468	\$ 114,723	\$ 330,000	\$ 81,856	\$ 200,000	-39.39%
State Capital Grant Expenditures	23,250	-	1,000,000	8,057	850,000	-15.00%
Bexley Celebration and Events	63,082	56,384	80,000	75,431	80,000	0.00%
Year of the Parks	329,092	80,871	130,000	72,191	75,000	-42.31%
Transit Supportive Infrastructure Grants	-	-	-	-	100,000	100.00%
Aggregation Renewable Grants	-	44,944	-	-	18,000	100.00%
<b>Total Operating Expenditures</b>	<b>\$ 563,892</b>	<b>\$ 296,922</b>	<b>\$ 1,540,000</b>	<b>\$ 237,535</b>	<b>\$ 1,323,000</b>	<b>-14.09%</b>
<b>Total Grant Reimbursed</b>	<b>\$ 563,892</b>	<b>\$ 296,922</b>	<b>\$ 1,540,000</b>	<b>\$ 237,535</b>	<b>\$ 1,323,000</b>	<b>-14.09%</b>



# HUMAN RESOURCES

## Department Overview

The Human Resources Department is responsible for managing, engaging, motivating, and supporting the City's most valuable asset – its employees. In addition, the department plays a vital role in fostering a culture of teamwork, customer service, and leadership across the City's workforce. It ensures compliance with all applicable state and federal laws and provides staff support to the Civil Service Commission. The Civil Service Commission oversees civil service employment and advancement. The core responsibilities and goals of the Human Resources department include:

- Administering employment functions, including recruitment, selection, on-boarding, retention, employee benefits, compensation, time-off programs, city policies, and employee appraisals and development;
- Developing and implementing programs in areas such as employee engagement, management training, safety, communications, employee relations, and employee counseling and discipline;
- Coordinating City resources for labor relations and negotiations;
- Conducting job studies and wage surveys, then formulating recommendations based on findings.

## Staffing Summary

There are no proposed changes to staffing in the Human Resources Department/Civil Service included in the 2026 Budget.

Role	Authorized Strength	2025 Actual	2026 Proposed
Part-Time Human Resources Manager	1	1	1

## Expenditure Highlights

Included in the 2026 Budget for Human Resources/Civil Service is continued funding for personnel-focused initiatives including:

- Salaries and benefits for the Human Resources Coordinator position;
- Recruiting and on-boarding expenses, including job posting advertisements, background checks, and specialized testing;
- Employee tuition reimbursement and employee awards (previously accounted for in the Mayor's Office budget);
- Specialized HR expertise, including legal consultation and HR contracts;
- All-employee learning events, including catering and outside facilitators, which will provide accessibility to important learning opportunities that increase employee engagement;
- Accounted for in the Information Technology budget, continued funding for HR technology that streamlines the recruiting and on-boarding process across the City, improving the user experience for our 900+ job applicants annually, consolidating the on-boarding process for an estimated 150+ full-time and seasonal hires annually, and automating new-hire compliance requirements.
- A new Learning Management System which will integrate with our existing HR software and provide on-demand access to over 1,200 courses, including leadership skills, compliance topics, cybersecurity skills, government-focused training, technology upskilling, and more.

## Human Resources

Personnel	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Budget	Budget Variance
Salaries and Wages	\$ -	\$ 52,835	\$ 65,224	\$ 51,241	\$ 67,182	3.00%
OPERS	-	6,300	9,131	6,423	9,405	3.00%
Workers Comp	-	492	769	655	792	3.00%
Medicare	-	653	946	743	974	3.00%
<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ 60,280</b>	<b>\$ 76,070</b>	<b>\$ 59,062</b>	<b>\$ 78,354</b>	<b>3.00%</b>
Other Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Budget	Budget Variance
Special Counsel	\$ 9,220	\$ 10,000	\$ 10,000	\$ 2,546	\$ 10,000	0.00%
Online Learning Platform	-	5,000	5,000	-	6,000	20.00%
Recruiting and Onboarding	-	3,212	5,000	984	3,500	-30.00%
Training	-	2,500	2,500	1,364	12,200	388.00%
Operating Expenses	2,099	2,114	3,500	969	2,800	-20.00%
Employee Appreciation/Staff Development	-	-	3,000	-	4,000	33.33%
Tuition Reimbursement	-	-	-	-	6,000	100.00%
Police Recruiting Cost Details	-	-	11,130	1,482	9,000	-19.14%
<b>Total Other Operating Expenditures</b>	<b>\$ 11,319</b>	<b>\$ 22,826</b>	<b>\$ 40,130</b>	<b>\$ 7,345</b>	<b>\$ 53,500</b>	<b>33.32%</b>
<b>Total Human Resources/Civil Service</b>	<b>\$ 11,319</b>	<b>\$ 83,105</b>	<b>\$ 116,200</b>	<b>\$ 66,407</b>	<b>\$ 131,854</b>	<b>13.47%</b>



# MAYOR'S COURT

## Department Overview

Mayor's Court is responsible for locally adjudicating parking, traffic, and other minor misdemeanors. Mayor's Court functions as the Violations Bureau, collecting payments for violations that do not require a court appearance. The Clerk's office keeps abreast of changes in pertinent laws and regulations, and strives to enhance day-to-day operations with all persons associated with the court. Core functions and objectives of Mayor's Court include:

- Preparing court for biweekly processing including docket creation, issuance of summons, fee collection and other administrative tasks;
- Processing local registration and license blocks, warrants, and summons as needed;
- Liaising with contracted magistrate who presides over sentencing of arraignments, pre-trials, probation revocation hearings, and financial hearings;
- Coordinating with contracted court interpreter and victims advocate, and referring community members to appropriate diversion opportunities;
- Tracking of the Project Tail Light Program, which incentivizes individuals to make safety fixes to their vehicles.

## Staffing Summary

There are no proposed changes to staffing in the Mayor's Court Department included in the 2026 Budget.

Role	Authorized Strength	2025 Actual	2026 Proposed
Clerk of Courts	1	1	1

## Expenditure Highlights

Included in the 2026 Budget for Mayor's Court is:

- Continued funding to support the City's contracted prosecutor to represent the City's interests in Franklin County courts;
- An increase in funding to support Court Interpreter services, which have seen an increase in use, resulting in a mid-year supplemental appropriation of \$2,800 in 2025 (incorporated here in the 2025 Budget column for the Court Interpreter account);
- Funding for training for the Clerk of Court position.

# Mayor's Court Expenditures

Personnel	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Salary and Wages	\$ 64,168	\$ 75,545	\$ 78,192	\$ 71,451	\$ 81,586	4.34%
OPERS	9,679	10,514	10,947	9,178	11,422	4.34%
Workers Comp	551	728	922	785	962	4.34%
Health Insurance Transfer	2,951	2,951	2,951	2,951	3,365	14.00%
Dental Insurance	717	668	731	600	753	3.00%
Vision Insurance	-	161	169	114	174	3.00%
Life Insurance	58	90	103	68	106	3.00%
Medicare	962	1,061	1,134	1,002	1,183	4.34%
<b>Total Personnel</b>	<b>\$ 79,085</b>	<b>\$ 91,718</b>	<b>\$ 95,150</b>	<b>\$ 86,151</b>	<b>\$ 99,552</b>	<b>4.63%</b>
Other Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Prosecutor	\$ 42,011	\$ 44,028	\$ 48,000	\$ 40,153	\$ 60,000	25.00%
Fr/Co. Pub. Defender Commission	404	224	1,000	260	1,000	0.00%
Fr. County Muni Court	496	680	1,320	1,320	1,500	13.64%
Magistrate	8,575	10,500	13,000	10,500	13,000	0.00%
Mayors Court Prosecutor	17,655	16,385	17,680	15,108	18,000	1.81%
Public Defender	7,395	8,000	10,300	8,070	10,000	-2.91%
Victim Advocate	3,417	2,625	4,000	2,625	4,000	0.00%
Prisoner Sustenance	4,194	5,500	7,000	2,695	7,000	0.00%
Office Supplies	940	-	-	-	-	0.00%
Mayor's Court Operating	3,423	5,467	3,500	2,461	3,500	0.00%
Mayor's Court Clerk Training	100	605	2,500	455	2,500	0.00%
Project Taillight Pilot	-	671	2,750	277	2,750	0.00%
Court Interpreter	-	-	4,800	3,594	5,000	4.17%
<b>Total Other Operating Expenditures</b>	<b>\$ 88,610</b>	<b>\$ 94,685</b>	<b>\$ 115,850</b>	<b>\$ 87,516</b>	<b>\$ 128,250</b>	<b>10.70%</b>
<b>Total Mayor's Court</b>	<b>\$ 167,695</b>	<b>\$ 186,403</b>	<b>\$ 211,000</b>	<b>\$ 173,667</b>	<b>\$ 227,802</b>	<b>7.96%</b>



# TECHNOLOGY DEPARTMENT

## Department Overview

The Technology Department is responsible for supporting the City's expanding technology needs, including infrastructure technology infrastructure, networking, system security, systems administration, and technology systems used by City staff. Core responsibilities and objectives of the Technology Department include:

- Managing all computers, multi-function printers, servers, data storage, VOIP telephone system, mobile devices, building access, IP based security equipment/video, and any other technology infrastructure-related matters;
- Overseeing the City's information security program;
- Maintaining network infrastructure and physical end points across five locations;
- Conducting network monitoring, security and penetration testing;
- Managing wireless infrastructure for city facilities, including parks, and other specialized equipment;
- Maintaining enterprise data storage, including on-site and off-site backup and recovery;
- Configuring, supporting and maintain business applications for various program-specific platforms;
- Providing technology training and support for telecommunications, computer software, hardware, and mobile unit support for public safety operations.

# Staffing Summary

The 2026 Technology Budget includes the addition of an IT Support Analyst position.

Role	Authorized Strength	2025 Actual	2026 Proposed
Information Systems Manager	1	1	1
IT Support Analyst	1	0	1

# Expenditure Highlights

Included in the 2026 Budget for the Technology Department is continued funding for multiple strategic initiatives, ongoing communication and software needs, and operational requirements throughout the City of Bexley including funding for:

- Ongoing telecommunications requirements, including but not limited to cellphone and mobile broadband, phone network, internet services, and security and fire monitoring;
- New telecommunications to support dedicated connectivity for the new Police Department Radio System recently approved by City Council;
- Hardware expenditures to continue to focus on maintaining a modern computing fleet that is scalable to users unique needs and offers top of the line security
- Software costs anticipated for, but not limited to, departmental line of business software for Police, Finance, Water Department, Mayor's Court, Building and Zoning, Service, as well as Citywide Productivity Software Suites;
- Software costs expected to rise substantially due to contractual services moving from Police Department to IT, support for the new CentralSquare CAD/RMS system for Police;
- Advancing already sustained cybersecurity Initiatives with upgraded endpoint protection, security information and event management, expanded multifactor authentication, and ongoing policy development and compliance;
- Emphasizing training and professional development;
- Addressing other operational requirements as needed.

# Technology Department Expenditures

Personnel	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Salaries and Wages	\$ 96,615	\$ 100,403	\$ 104,029	\$ 95,026	\$ 169,971	63.39%
Technology Overtime	-	48	2,500	-	2,500	0.00%
OPERS	14,182	13,983	14,914	12,208	24,146	61.90%
Workers Comp	984	994	1,257	1,070	2,034	61.90%
Health Insurance Transfer	8,836	8,836	8,836	8,836	10,072	14.00%
Dental Insurance	954	854	973	799	1,002	3.00%
Vision Insurance	390	303	303	204	312	3.00%
Life Insurance	64	100	101	91	104	3.00%
Medicare	1,409	1,426	1,545	1,351	2,501	61.90%
<b>Total Personnel</b>	<b>\$ 123,434</b>	<b>\$ 126,946</b>	<b>\$ 134,457</b>	<b>\$ 119,583</b>	<b>\$ 212,643</b>	<b>58.15%</b>
Other Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Telecommunications	\$ 67,063	\$ 79,995	\$ 82,400	\$ 68,645	\$ 97,352	18.15%
Hardware	24,937	24,175	29,870	14,403	29,870	0.00%
Software License Maintenance	162,440	174,167	231,789	183,577	281,183	21.31%
Technology Consultants	14,997	22,981	25,750	18,643	25,750	0.00%
Cyber Security	34,436	32,126	40,000	28,060	52,380	30.95%
Copier Maintenance	11,498	9,949	12,875	9,475	12,875	0.00%
Consumables	2,000	1,118	2,060	-	2,060	0.00%
Operating Expenses	316	343	1,030	408	1,030	0.00%
Training	1,513	3,000	3,090	175	3,090	0.00%
<b>Total Other Operating Expenditures</b>	<b>\$ 319,200</b>	<b>\$ 347,853</b>	<b>\$ 428,864</b>	<b>\$ 323,386</b>	<b>\$ 505,590</b>	<b>17.89%</b>
<b>Total Technology Department</b>	<b>\$ 442,634</b>	<b>\$ 474,799</b>	<b>\$ 563,321</b>	<b>\$ 442,969</b>	<b>\$ 718,233</b>	<b>27.50%</b>

# Technology Department Expenditures

The City continues to move most annual software subscriptions have been out of individual department budgets and centralized into the Technology budget. This includes several new software product requests from departments including but not limited to:

- \$13,000 for required connectivity for the new Motorola Radio System;
- \$45,000 net increase in CAD/RMS consortium fees being moved from the Police Department Contractual Services to IT Software Account.

Notably, there are multiple large one-time software purchase and configuration costs that are accounted for in the Capital Budget that are not reflected in the chart below.

Department / Function	2024 Budget	2025 Budget	2026 Budget	Budget Variance
Citywide	\$ 57,072	\$ 58,783	\$ 61,783	5.10%
Mayor's Court	3,354	4,900	5,240	6.95%
Communications	2,954	3,396	3,577	5.33%
Police	30,151	31,819	66,450	108.84%
Building	25,931	25,931	29,489	13.72%
Finance/Water	21,149	22,771	23,663	3.92%
Finance	21,600	58,200	62,901	8.08%
Human Resources	-	13,000	13,000	0.00%
Service	11,390	11,390	13,481	18.36%
Volunteer Management	-	1,600	1,600	0.00%
<b>Subtotal Software License Maintenance</b>	<b>\$ 173,602</b>	<b>\$231,789</b>	<b>\$ 281,183</b>	<b>21.31%</b>
<b>Cybersecurity Software*</b>	<b>26,339</b>	<b>27,836</b>	<b>37,320</b>	<b>2.03%</b>
<b>Total Subscriptions</b>	<b>\$ 199,941</b>	<b>\$259,625</b>	<b>\$ 318,503</b>	<b>2.38%</b>



# BOARDS AND COMMISSIONS

## Section Overview

Bexley has a strong history of community engagement and resident involvement in local government. A prime example is the dedicated volunteers who serve on Bexley's various Boards and Commissions. Members are typically appointed by the Mayor and confirmed by City Council, with most terms lasting three years.

- **Architectural Review Board:** Reviews applications for exterior architectural changes to residential and commercial properties.
- **Bexley Board of Health:** Facilitates and administers public health policy, and oversees the City's contract with the Franklin County Board of Health.
- **Board of Zoning and Planning:** Handles variance requests and provides recommendations to City Council regarding planning and rezoning efforts.
- **Bexley Citizen Review Board:** Offers citizen input and oversight on unresolved inquiries and complaints directed at City employees, ensuring full transparency and accountability in the City's response.
- **Civil Service Commission:** Prescribes, amends, and enforces rules for the classified service in Bexley, and may issue additional rules, subject to City Council approval, to ensure an efficient civil

service system based on merit and fitness.

- **Bexley Community Improvement Corporation:** A board of directors working to advance the City's development goals by leveraging resident expertise and enabling flexibility and proactivity in development efforts.
- **Environmental Sustainability Advisory Commission:** Focuses on achieving the goals set in the Bexley Zero Waste Plan, recommending the implementation of prioritized strategies, and advising the City on environmental, sustainability, and energy issues.
- **Historic Preservation Working Group:** Promotes the preservation of historic structures in Bexley, recognizing the importance of maintaining the unique historic character of the community.
- **Bexley Board of Recreation:** Oversees the operations of the Recreation Department.
- **Tree and Public Gardens Commission:** Assesses the City's needs for tree care and planting, develops a comprehensive plan, and makes recommendations to City Council on legislation and activities related to Bexley's tree program.

## Staffing Summary

This section does not support any staff members directly.

## Expenditure Highlights

Included in the 2026 Budget for Boards and Commissions section includes:

- Continued funding for overtime for clerical support of the various boards and commissions.

# Boards and Commissions Expenditures

Personnel	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Commissions Clerical	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000	0.00%
OPERS	427	-	420	-	420	0.06%
Workers Comp	75	92	113	96	113	0.00%
Medicare	42	-	44	-	44	0.00%
<b>Total Personnel</b>	<b>\$ 544</b>	<b>\$ 92</b>	<b>\$ 7,576</b>	<b>\$ 96</b>	<b>\$ 7,576</b>	<b>0.00%</b>
Other Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Tree Commission	\$ 6,272	\$ 7,238	\$ 6,000	\$ 6,000	\$ 1,000	-83.33%
Board of Zoning and Planning	-	-	1,000	-	1,000	0.00%
Architectural Review Board	-	-	1,000	-	1,000	0.00%
Environmental Sustainability Advisory	-	-	2,500	-	1,000	-60.00%
Meeting Refreshments	157	829	1,000	387	1,000	0.00%
Training	-	-	2,500	-	2,500	0.00%
<b>Total Other Operating Expenditures</b>	<b>\$ 6,430</b>	<b>\$ 8,067</b>	<b>\$ 14,000</b>	<b>\$ 6,387</b>	<b>\$ 7,500</b>	<b>-46.43%</b>
<b>Total Boards and Commissions</b>	<b>\$ 6,974</b>	<b>\$ 8,159</b>	<b>\$ 21,576</b>	<b>\$ 6,483</b>	<b>\$ 15,076</b>	<b>-30.12%</b>



# CITY COUNCIL

## Department Overview

City Council serves as the legislative branch of municipal government, responsible for enacting and maintaining local laws, and voting on the Mayor-proposed annual budget. Council is vested with all legislative powers of the City excepting those reserved to the people by the City Charter and the Constitution of the State of Ohio. Council members fulfill their roles by adopting legislation in the form of ordinances or resolutions. The Council is composed of seven elected members, each serving four-year staggered terms. Core responsibilities and objectives of City Council include:

- Reviewing, deliberating, and passing legislation as outlined in the City Charter and applicable state laws of Ohio;
- Responding to the needs and concerns Bexley residents;
- Establishing policies that promote fiscal responsibility and ensure long-term prosperity through effective fiscal planning and efficient management of taxpayer resources;
- Adopting the annual budget and exercising oversight of city departments to maintain budgetary control.

## Staffing Summary

There are no proposed changes to staffing in the City Council Department included in the 2026 Budget.

Role	Authorized Strength	2025 Actual	2026 Proposed
City Council Members	7	7	7

## Expenditure Highlights

Included in the 2026 Budget for the City Council is continued funding to support Councilmember compensation, as well as expenses related to making the City's Codified Ordinances available online.

## City Council Expenditures

Personnel	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
City Council Clerical	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	0.00%
Council Compensation	44,521	53,080	53,080	48,997	63,000	18.69%
OPERS	6,330	7,431	7,711	6,288	9,100	18.01%
Workers Comp	655	777	650	553	767	18.01%
Medicare	629	770	799	694	943	18.01%
<b>Total Personnel</b>	<b>\$ 52,136</b>	<b>\$ 62,058</b>	<b>\$ 64,240</b>	<b>\$ 56,532</b>	<b>\$ 75,810</b>	<b>18.01%</b>
Other Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Ordinance Codification	\$ 5,929	\$ 6,984	\$ 8,500	\$ 545	\$ 8,500	0.00%
Operating Expenses	1,062	454	1,500	763	2,000	33.33%
Meeting Refreshments	295	180	500	-	500	0.00%
Special Events	725	281	1,000	784	2,000	100.00%
<b>Total Other Operating Expenditures</b>	<b>\$ 8,011</b>	<b>\$ 7,899</b>	<b>\$ 11,500</b>	<b>\$ 2,093</b>	<b>\$ 13,000</b>	<b>13.04%</b>
<b>Total City Council</b>	<b>\$ 60,146</b>	<b>\$ 69,957</b>	<b>\$ 75,740</b>	<b>\$ 58,624</b>	<b>\$ 88,810</b>	<b>17.26%</b>



# POLICE DEPARTMENT

## Department Overview

The Bexley Police Department core beliefs are embodied in "FIRE:" Fairness, Integrity, Respect, and Empathy. The department remains committed to operating as a cohesive, team-oriented organization dedicated to serving the community. A key focus is placed on maintaining a highly trained and professional staff by fostering a training environment that includes bulletins, online courses, decision-making exercises, and in-service training. Core responsibilities and objectives of the Police Department include:

- Being a dedicated, professional Police Department, committed to and accountable for promoting safety and security;
- Providing patrol operations, traffic enforcement, investigations, community policing, and other special assignments;
- Investigating crimes against persons and property, and charging criminal offenders;
- Collaborating with Federal, State, and Local law enforcement agencies to enhance resource utilization and expertise in addressing crime affecting the community;
- Promoting transparency, establishing legitimacy, and building trust within the community.

## Staffing Summary

Multiple proposed staffing changes are reflected in the 2026 Budget as illustrated below. These include the hiring of a Police Captain, and the addition of a new Dispatcher and Police Officer position to the authorized strength.

Role	Authorized Strength	2025 Actual	2026 Proposed
Chief of Police	1	1	1
Deputy Chief	1	1	0
Captain	1	0	1
Lieutenant	3	3	3
Sergeant	5	5	5
Police Officer	23	23	24
Dispatcher	6	6	7
Animal Control	1	1	1
Administrative and Public Records Manager	1	1	1
Part-time Court Liaison/Evidence Manager	1	1	1
Part-time Court Liaison/Parking Control Officer	1	1	1
Part-time Communication Technician	1	1	1
Part-time Administrative Assistant	1	1	1

## Expenditure Highlights

Included in the 2026 Budget for the Police Department are the following highlights:

- Continued funding for Emergency Management program, including notification systems;
- Continued funding for community events such as National Night Out, Citizens Police Academy, Safety Town, and Shop with a Cop.

# Police Department Expenditures

Personnel	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Salary and Wages	\$ 4,612,936	\$ 3,724,552	\$ 5,222,656	\$ 4,785,244	\$ 5,691,274	8.97%
Police Overtime	72,325	83,193	215,000	107,575	115,515	-46.27%
Community Housing Stipend	-	47,725	72,000	53,845	72,000	0.00%
OPERS	86,508	113,248	117,276	109,876	139,274	18.76%
Workers Comp	51,022	57,969	73,900	62,911	81,280	9.99%
Uniform Allowance	41,864	38,440	47,050	38,732	48,250	2.55%
Health Insurance Transfer	591,441	591,441	591,441	591,441	674,242	14.00%
Dental Insurance	23,844	21,344	24,321	19,963	25,051	3.00%
Vision Insurance	8,737	6,347	6,347	4,272	6,538	3.00%
Life Insurance	4,343	6,843	6,704	4,447	6,906	3.00%
Medicare	68,810	71,152	90,848	68,979	99,921	9.99%
<b>Total Personnel</b>	<b>\$ 5,561,831</b>	<b>\$ 4,762,255</b>	<b>\$ 6,467,542</b>	<b>\$ 5,847,286</b>	<b>\$ 6,960,250</b>	<b>7.62%</b>
Other Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Contract Leads	\$ 85,680	\$ 133,727	\$ 186,125	\$ 172,125	\$ 160,000	-14.04%
CALEA/NCLEO	-	3,940	3,940	3,940	4,100	4.06%
Records Management	-	-	8,500	2,890	8,500	-
Training	36,768	38,446	47,550	35,287	48,668	2.35%
Public Safety Program	5,814	9,209	10,000	6,111	10,000	0.00%
Community Programming	15,075	16,425	20,000	5,571	20,000	0.00%
Emergency Management	-	11,835	12,000	6,397	12,360	3.00%
Towing	750	30	1,030	-	1,030	0.00%
Office Supplies	5,079	4,992	6,100	3,883	6,100	0.00%
Postage	-	1,197	1,200	764	550	-54.17%
Operating Expenses	14,051	17,141	20,710	10,059	22,712	9.67%
Animal Control Expenses	1,621	2,141	2,719	1,470	2,719	-0.01%
Utilities	53,299	55,378	61,800	47,649	64,272	4.00%
Building Maintenance	66,909	67,598	74,624	55,612	88,303	18.33%
Meeting Refreshments	798	1,189	1,648	348	1,648	0.00%
Operating Supplies	13,808	8,804	17,850	11,909	18,386	3.00%
Patrol Equipment	20,012	23,704	29,000	9,829	50,000	72.41%
Marketing	2,866	6,373	9,500	3,504	9,500	0.00%
Parking Control	-	954	2,500	969	2,500	0.00%
K9 Unit	-	7,341	7,828	6,540	7,828	0.00%
Repair/Maintenance Supplies	19,670	18,293	25,440	14,828	27,000	6.13%
Vehicle Maintenance	-	4,305	4,635	3,286	4,774	3.00%
<b>Total Other Operating Expenditures</b>	<b>\$ 342,199</b>	<b>\$ 433,023</b>	<b>\$ 554,699</b>	<b>\$ 402,971</b>	<b>\$ 570,950</b>	<b>2.93%</b>
<b>Total Police Department</b>	<b>\$ 5,904,029</b>	<b>\$ 5,195,278</b>	<b>\$ 7,022,241</b>	<b>\$ 6,250,257</b>	<b>\$ 7,531,200</b>	<b>7.25%</b>



# HEALTH AND HUMAN SERVICES

## Department Overview

New in the 2026 Budget, Health and Human Services is being depicted as a separate department to capture the addition of a new Social Services Coordinator position and related workload. Also new in 2026, the City plans to contract for supervisory services from a third-party licensed social worker.

Additionally, the Health and Human Services Department accounts for the City's contract obligations to Franklin County Public Health, which provides residents with a myriad of family, home, and community health services.

## Staffing Summary

The 2026 Budget includes a new part-time Social Services Coordinator position.

Role	Authorized Strength	2025 Actual	2026 Proposed
PT Social Services Coordinator	1	0	1

# Department Expenditures

Personnel	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ 50,000	0.00%
OPERS	-	-	-	-	\$ 7,000	0.00%
Workers Comp	-	-	-	-	570	0.00%
Medicare	-	-	-	-	590	0.00%
<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,160</b>	<b>0.00%</b>
Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Social Service Contracted Supervisor	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 1.00
DARN Food Council Grant	-	-	-	-	\$ 10,000	100.00%
Mosquito Contract/Advisory Group	7,460	9,990	12,854	7,741	20,000	55.60%
Franklin County Public Health	133,070	136,086	137,693	137,693	140,377	1.95%
<b>Total Operating Expenditures</b>	<b>\$ 140,530</b>	<b>\$ 146,077</b>	<b>\$ 150,547</b>	<b>\$ 145,434</b>	<b>\$ 190,377</b>	<b>26.46%</b>
<b>Total Health Department</b>	<b>\$ 140,530</b>	<b>\$ 146,077</b>	<b>\$ 150,547</b>	<b>\$ 145,434</b>	<b>\$ 248,537</b>	<b>65.09%</b>



# FIRE AND EMERGENCY

## Section Overview

The City contracts with the following outside agencies for fire, emergency medical service (EMS), disaster relief, and public health:

- **City of Columbus Division of Fire:** The Columbus Division of Fire provides Bexley's primary fire prevention, fire response, and EMS services. They are assisted in their endeavors through mutual aid agreements with various surrounding fire departments.
- **Franklin County Emergency Management and Homeland Security (FCEM&HS):** FCEM&HS provides Bexley with all-hazard disaster planning, education and warning services.
- **Franklin County Public Health (FCPH):** FCPH provides Bexley residents with a myriad of family, home and community health services. In addition, they manage health-related business inspections, and a regional mosquito management program.

## Staffing Summary

This section does not directly support staff, rather it accounts for various contracts related to health and safety.

# Section Expenditures

## Fire Contract

Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Contract/Fire	\$ 2,619,177	\$ 2,626,429	\$ 3,075,633	\$ 1,285,972	\$ 2,937,824	-4.48%
<b>Total Operating Expenditures</b>	<b>\$ 2,619,177</b>	<b>\$ 2,626,429</b>	<b>\$ 3,075,633</b>	<b>\$ 1,285,972</b>	<b>\$ 2,937,824</b>	<b>-4.48%</b>
<b>Total Fire Contract</b>	<b>\$ 2,619,177</b>	<b>\$ 2,626,429</b>	<b>\$ 3,075,633</b>	<b>\$ 1,285,972</b>	<b>\$ 2,937,824</b>	<b>-4.48%</b>

*\*Due to overpayment in prior years to the City of Columbus for fire and emergency medical services, Bexley received a credit in 2025 toward the annual contract amount. The September 30, 2025 year-to-date reflects Bexley's total 2025 obligation. To account for this significant credit, an adjustment line has been added to the General Fund Summary as an operating revenue.*

## Disaster and Emergency Contracts

Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Contract (Disaster Relief)	\$ 19,167	\$ 20,456	\$ 22,655	\$ 22,655	\$ 23,234	2.56%
<b>Total Operating Expenditures</b>	<b>\$ 19,167</b>	<b>\$ 20,456</b>	<b>\$ 22,655</b>	<b>\$ 22,655</b>	<b>\$ 23,234</b>	<b>2.56%</b>
<b>Total Disaster and Emergency</b>	<b>\$ 19,167</b>	<b>\$ 20,456</b>	<b>\$ 22,655</b>	<b>\$ 22,655</b>	<b>\$ 23,234</b>	<b>2.56%</b>



# RECREATION AND PARKS

## Department Overview

The mission of the Bexley Recreation and Parks Department is to enhance the quality of life for Bexley residents by providing recreational programs, leisure opportunities, well-maintained parks, and supporting community events. Core responsibilities and objectives of Recreation and Parks include:

- Maintain and enhance community parks including Jeffrey, Commonwealth, and Schneider Parks;
- Maintain and enhance parks facilities including Jeffrey Mansion, David H. Madison Community Pool, Parks Maintenance Facilities, Clifton Cottage, Jeffrey and Schneider Shelter Facilities, Tennis and Pickleball Courts, Senior Center, and the Commonwealth Follies;
- Manage facility rentals/permits including Jeffrey Mansion Rental Space, Park Shelter Facilities, Sports field/facility permits including athletic fields and tennis/pickleball courts, David H. Madison Community Pool, BPAK and the Senior Center;
- Create, implement and manage a wide range of program and leisure activities for residents of all ages and interests including but not limited to youth and adult sports, fitness classes, and educational programming;
- Create, implement, and manage Jeffrey Mansion Preschool as well as daycare programming Before/After Care, School's Off/Camps On, and Jeffrey Summer Camp;
- Develop, execute and support community events throughout the year including but not limited to 4<sup>th</sup> of July, Labor Day Block Party, Harvest Festival, Halloween Patrol, Egg Dash, Tree Lighting, Jeffrey Woods Festival, Main Event Series, Jazz in the Park Series, and more;
- Provide Senior Services which includes providing programming opportunities, educational lectures, day to day management of the senior center, and support needs for aging adults;

- Raise funds for and administer the Maryanna Holbrook Scholarship fund to help ensure access to services for all;
- Oversee the management of the David H. Community Pool;
- Provide job opportunities for community youth. Hire well over 100 seasonal positions providing real life experience for young people as they go through the application and hiring process, training, performing of duties, and evaluations.

## Staffing Summary

The 2026 Budget includes the addition of a Recreation Coordinator position for pool management purposes.

Role	Authorized Strength	2025 Actual	2026 Proposed
Recreation and Parks Director	1	1	1
Deputy Recreation and Parks Director	1	1	1
Recreation Superintendent	1	1	1
Recreation Supervisor	3	3	3
Recreation Coordinator	4	4	5
Preschool Director	1	1	1
Operations and Creative Coordinator	1	1	1
Childcare Administrator	1	1	1
Parks Supervisor	1	1	1
Grounds Maintenance Worker	2	2	2
Service Worker	3	3	3

## Expenditure Highlights

Included in the 2026 Budget for the Recreation and Parks Department is:

- Taking pool management responsibilities back under the department, moving away from the third party pool management contract. This proposal includes the addition of a new Recreation Coordinator position responsible for pool management and support staff for Before/After Care Programming.
- Seasonal staffing pay rates have stabilized in this budget. This budget focuses on cost of living increases for seasonal staff, avoiding the larger increases we have seen over the past four plus years as a necessary response to the hiring environment.
- Revenue projections reflect a stable rate increase for day care programs such as Jeffrey Mansion Preschool, Jeffrey Summer Camp, and Before/After Care. With operational costs becoming more consistent and with efforts over the past three years to slowly increase rates to cover the significant staffing cost increase we have seen since COVID-19, we recommended that for 2026 rates day care programming would receive a more standard 3% increase.
- While redevelopment of the Senior Center site was delayed in 2025, this budget reflects a temporary site rental for all of 2026 at a rate of \$1,500 per month. We expect a signed lease agreement to be executed prior to the end of 2025.
- We continue to review a succession plan for leadership retirement in our parks maintenance staff. More information to come as we finalize said plan.
- The 2026 Recreation Fund Budget projects revenue under expenses of \$296,000. However, revenue projections continue to trend in the right direction as 2026 revenue projects are \$2,619,000 compared to a 2025 budgeted amount of \$2,442,000 (Updated projection of \$2,579,000 as of 11/13/25). Within the pool fund we continue to see an expense side that is outpacing our revenue, resulting in an increase hit to the pool fund balance. While a membership increase of 10% was approved by the Recreation Board, we anticipate a roughly \$78,000 reduction to the pool fund bringing the anticipated end of year 2026 balance to \$290,000.

# Recreation and Parks General Fund Sections

## Jeffrey Mansion

Personnel	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Salary and Wages	\$ 82,673	\$ -	\$ -	\$ -	\$ -	0%
Mansion Overtime	2,863	-	-	-	-	0%
Cell Phone Tax Reimbursements	-	-	-	-	-	0%
OPERS	18,756	-	-	-	-	0%
Workers Comp	683	-	-	-	-	0%
Uniform Allowance	2,072	-	-	-	-	0%
Health Insurance Transfer	33,883	-	-	-	-	0%
Dental Insurance	954	-	-	-	-	0%
Vision Insurance	240	-	-	-	-	0%
Life Insurance	128	-	-	-	-	0%
Medicare	1,214	-	-	-	-	0%
<b>Total Personnel</b>	<b>\$ 143,466</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
Other Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Utilities (Electric)	\$ 32,207	\$ 26,997	\$ 36,000	\$ 26,879	\$ 36,000	0.00%
Utilities (Gas)	8,004	6,468	10,000	6,736	10,500	5.00%
Contracts	52,735	33,997	60,000	30,411	60,000	0.00%
Lead Monitoring	2,920	3,200	3,500	3,120	3,500	0.00%
Operating Expenses	10,601	10,497	14,900	8,092	14,900	0.00%
Cleaning Supplies	7,486	7,152	11,200	8,047	11,200	0.00%
Repair/Maintenance Supplies	20,292	28,849	30,000	18,325	30,000	0.00%
Fire Suppression and Life Safety	3,500	2,290	4,000	3,477	4,000	0.00%
<b>Total Other Operating Expenditures</b>	<b>\$ 137,745</b>	<b>\$ 119,449</b>	<b>\$ 169,600</b>	<b>\$ 105,086</b>	<b>\$ 170,100</b>	<b>0.29%</b>
<b>Total Jeffrey Mansion</b>	<b>\$ 281,211</b>	<b>\$ 119,449</b>	<b>\$ 169,600</b>	<b>\$ 105,086</b>	<b>\$ 170,100</b>	<b>0.29%</b>

## Parks

Personnel	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Salary and Wages	\$ 222,602	\$ 352,607	\$ 371,017	\$ 338,822	\$ 412,449	11.17%
Jeffrey Park Overtime	17,128	28,907	30,000	26,021	30,000	0.00%
Jeffrey Park Seasonals	17,155	893	21,000	22,173	22,000	4.76%
OPERS	47,470	71,335	78,871	66,478	87,681	11.17%
Workers Comp	2,277	3,735	4,978	4,238	5,478	10.05%
Uniform Allowance	2,434	4,031	4,200	2,913	4,500	7.14%
Health Insurance Transfer	17,250	51,133	51,133	51,133	58,291	14.00%
Dental Insurance	330	1,149	1,310	1,075	1,349	3.00%
Vision Insurance	181	307	308	207	317	3.00%
Life Insurance	65	165	279	185	287	3.00%
Medicare	3,719	5,417	6,119	5,433	6,735	10.05%
<b>Total Personnel</b>	<b>\$ 330,612</b>	<b>\$ 519,678</b>	<b>\$ 569,214</b>	<b>\$ 518,676</b>	<b>\$ 629,087</b>	<b>10.52%</b>
Other Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Utilities (Electric)	\$ 2,517	\$ 4,769	\$ 11,800	\$ 8,534	\$ 11,800	0.00%
Contracts	50,671	56,576	61,000	46,756	69,500	13.93%
Parks Planning and Landscape Design	13,330	-	-	-	20,000	0.00%
Operating Expenses	13,892	18,292	23,000	20,858	21,500	-6.52%
Small Tools and Equipment	1,087	1,100	1,200	716	1,200	0.00%
AED Equipment	-	-	10,000	9,185	-	-100.00%
Repair and Maintenance Supplies	1,900	5,112	10,500	10,348	10,500	0.00%
Athletic Field Maintenance	10,014	6,815	14,700	14,697	7,500	-48.98%
Landscaping	18,327	8,466	15,050	13,188	21,250	41.20%
<b>Total Other Operating Expenditures</b>	<b>\$ 111,737</b>	<b>\$ 101,130</b>	<b>\$ 147,250</b>	<b>\$ 124,282</b>	<b>\$ 163,250</b>	<b>10.87%</b>
<b>Total Jeffrey Park</b>	<b>\$ 442,350</b>	<b>\$ 620,808</b>	<b>\$ 716,464</b>	<b>\$ 642,959</b>	<b>\$ 792,337</b>	<b>10.59%</b>

## Senior Programs

Personnel	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Salary and Wages	\$ 81,679	\$ 102,419	\$ 108,544	\$ 96,424	\$ 112,751	3.88%
OPERS	11,614	14,339	15,196	12,377	15,785	3.88%
Workers Comp	983	1,018	1,280	1,090	1,330	3.88%
Health Fund Transfer	11,846	11,846	11,846	11,846	13,504	14.00%
Dental Insurance	270	242	275	226	284	3.00%
Vision Insurance	106	67	81	54	83	3.00%
Life Insurance	63	98	98	65	101	3.00%
Medicare	1,154	1,309	1,574	1,244	1,635	3.88%
<b>Total Personnel</b>	<b>\$ 107,715</b>	<b>\$ 131,338</b>	<b>\$ 138,894</b>	<b>\$ 123,325</b>	<b>\$ 145,472</b>	<b>4.74%</b>
Other Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Utilities / Electric	\$ 2,853	\$ 3,358	\$ 3,400	\$ 3,222	\$ 3,500	3%
Utilities / Gas	2,432	1,800	3,080	1,921	3,100	1%
Cleaning Supplies	-	240	-	-	800	100%
Repairs / Maintenance	875	1,428	1,000	575	1,000	0%
Professionals	52,641	56,880	72,100	61,054	71,000	-2%
Contracts	-	-	1,300	990	2,000	54%
Rent/Lease	-	-	12,000	-	18,000	50%
Office Supplies	321	100	-	-	500	100%
Operating Expenses	8,199	10,259	5,900	1,767	10,000	69%
Senior Center Due Diligence	300	-	-	-	-	0%
Mailings	293	-	-	-	-	0%
<b>Total Other Operating Expenditures</b>	<b>\$ 67,914</b>	<b>\$ 74,066</b>	<b>\$ 98,780</b>	<b>\$ 69,529</b>	<b>\$ 109,900</b>	<b>11%</b>
<b>Total Senior Programs</b>	<b>\$ 175,629</b>	<b>\$ 205,404</b>	<b>\$ 237,674</b>	<b>\$ 192,854</b>	<b>\$ 255,372</b>	<b>7.45%</b>

# Recreation and Parks Enterprise Funds

The following Recreation and Parks resources and programs are accounted for outside of the General Fund.

Recreation Administration	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Personnel	\$ 598,654	\$ 705,186	\$ 716,316	\$ 659,902	\$ 805,887	12.50%
Other Operating Expenditures	77,986	52,975	68,350	56,850	69,800	2.12%
<b>Recreation Administration Total</b>	<b>\$ 676,640</b>	<b>\$ 758,161</b>	<b>\$ 784,666</b>	<b>\$ 716,752</b>	<b>\$ 875,687</b>	<b>11.60%</b>
<b>Recreation Programs</b>						
Personnel	\$ 8,135	\$ 9,141	\$ 32,656	\$ 23,703	\$ 58,636	79.56%
Other Operating Expenditures	357,493	395,559	454,000	375,992	463,400	2.07%
<b>Recreation Programs Total</b>	<b>\$ 365,628</b>	<b>\$ 404,700</b>	<b>\$ 486,656</b>	<b>\$ 399,695</b>	<b>\$ 522,036</b>	<b>7.27%</b>
<b>Jeffrey Preschool</b>						
Personnel	\$ 339,340	\$ 327,546	\$ 418,691	\$ 369,604	\$ 431,669	3.10%
Other Operating Expenditures	12,397	8,572	21,000	8,121	19,500	-7.14%
<b>Jeffrey Preschool Total</b>	<b>\$ 351,737</b>	<b>\$ 336,118</b>	<b>\$ 439,691</b>	<b>\$ 377,725</b>	<b>\$ 451,169</b>	<b>2.61%</b>
<b>Before and After School Care</b>						
Personnel	\$ 376,946	\$ 362,018	\$ 417,512	\$ 347,868	\$ 424,686	1.72%
Other Operating Expenditures	20,943	39,341	50,200	33,466	51,500	2.59%
<b>Before and After School Care Total</b>	<b>\$ 397,889</b>	<b>\$ 401,359</b>	<b>\$ 467,712</b>	<b>\$ 381,333</b>	<b>\$ 476,186</b>	<b>1.81%</b>
<b>Jeffrey Camp</b>						
Personnel	\$ 385,413	\$ 409,444	\$ 484,114	\$ 395,751	\$ 500,015	3.28%
Other Operating Expenditures	79,206	72,434	94,500	88,055	98,500	4.23%
<b>Jeffrey Camp Total</b>	<b>\$ 464,619</b>	<b>\$ 481,878</b>	<b>\$ 578,614</b>	<b>\$ 483,806</b>	<b>\$ 598,515</b>	<b>3.44%</b>
<b>Pool Operations</b>						
Personnel	\$ 24,756	\$ 29,167	\$ 30,470	\$ 28,199	\$ 398,958	1209.35%
Other Operating Expenditures	413,996	404,252	474,100	412,280	167,700	-64.63%
<b>Pool Operations Total</b>	<b>\$ 438,752</b>	<b>\$ 433,419</b>	<b>\$ 504,570</b>	<b>\$ 440,479</b>	<b>\$ 566,658</b>	<b>12.31%</b>
<b>Pool Concessions</b>						
Other Operating Expenditures	\$ 28	\$ 670	\$ 4,000	\$ 1,036	\$ 4,000	0.00%
<b>Pool Concessions Total</b>	<b>\$ 28</b>	<b>\$ 670</b>	<b>\$ 4,000</b>	<b>\$ 1,036</b>	<b>\$ 4,000</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>\$ 2,695,293</b>	<b>\$ 2,816,305</b>	<b>\$ 3,265,909</b>	<b>\$ 2,800,826</b>	<b>\$ 3,494,251</b>	<b>6.99%</b>

# Recreation Fund Summary

The Recreation Fund accounts for a wide range of revenue-producing programming including Jeffrey Summer Camp, Jeffrey Preschool, the Before and After School Program (BPAC), and individual programs promoted to the community via the seasonal Activity Brochure. The fund also accounts for rental revenue from Jeffrey Mansion.

These revenue-producing programs and rentals help to off-set a majority of expenses related to these programs, with an annual transfer from the General Fund making up the difference. The largest source of expenses for the fund are incurred on staff salaries and benefits.

## Fund Statement of Cash Position

Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Budget Variance
Recreation Programs	\$ 484,015	\$ 552,795	\$ 580,000	\$ 590,000	1.72%
Mansion and Facility Rentals	166,358	166,176	165,000	170,000	3.03%
Jeffrey Summer Camp	581,652	647,732	760,000	770,000	1.32%
Preschool	332,959	467,996	465,000	470,000	1.08%
Before and After Care	566,794	594,889	600,000	610,000	1.67%
Miscellaneous	12,945	10,413	9,000	9,000	0.00%
<b>Total Revenue</b>	<b>\$ 2,144,723</b>	<b>\$ 2,440,001</b>	<b>\$ 2,579,000</b>	<b>\$ 2,619,000</b>	<b>1.55%</b>
<b>Expenditures</b>					
Administration	\$ 654,261	\$ 758,161	\$ 784,666	\$ 875,687	11.60%
Programs	365,628	404,700	486,656	522,036	7.27%
Preschool	351,737	336,118	439,691	451,169	2.61%
Before and After School Program	397,889	401,359	467,712	476,186	1.81%
Jeffrey Summer Camp	464,619	481,878	578,614	598,515	3.44%
<b>Total Expenditures</b>	<b>\$ 2,234,134</b>	<b>\$ 2,382,215</b>	<b>\$ 2,757,339</b>	<b>\$ 2,923,593</b>	<b>6.03%</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (89,412)</b>	<b>\$ 57,786</b>	<b>\$ (178,339)</b>	<b>\$ (304,593)</b>	<b>71%</b>
<b>Other Financing Sources</b>					
Operating Transfers from General Fund	\$ 250,000	\$ 270,000	\$ 270,000	\$ 270,000	0.00%
<b>Total Other Sources</b>	<b>\$ 250,000</b>	<b>\$ 270,000</b>	<b>\$ 270,000</b>	<b>\$ 270,000</b>	<b>0.00%</b>
<b>Other Financing Uses</b>					
Capital	-	-	\$ 190,000	\$ 160,000	-15.79%
Jeffrey Mansion Debt Service (Transfer)	111,747	111,965	111,897	111,888	-0.01%
OCCRA COVID Relief	22,379	-	-	-	0.00%
Prior Year Encumbrances	103,163	970	9,147	-	-100.00%
<b>Total Other Uses</b>	<b>\$ 237,289</b>	<b>\$ 112,935</b>	<b>\$ 311,044</b>	<b>\$ 271,888</b>	<b>-12.59%</b>
<b>Beginning Fund Balance</b>	<b>\$ 1,010,288</b>	<b>\$ 933,587</b>	<b>\$ 1,148,438</b>	<b>\$ 929,055</b>	<b>-19.10%</b>
Net Increase (Decrease)	(76,701)	214,851	(219,383)	(306,481)	39.70%
Estimated Unspent Appropriations	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 933,587</b>	<b>\$ 1,148,438</b>	<b>\$ 929,055</b>	<b>\$ 622,574</b>	<b>-32.99%</b>

## Recreation Administration

Personnel	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Proposed	YTD 11.30.25	Proposed	Variance
Salary and Wages	\$ 432,148	\$ 527,201	\$ 527,204	\$ 492,731	\$ 575,323	9.13%
Recreation Admin Overtime	-	-	6,000	-	6,200	3.33%
Mileage Reimbursement	1,311	872	2,750	963	2,750	0.00%
OPERS	63,198	73,067	74,648	62,611	81,413	9.06%
Workers Comp	4,223	5,020	6,289	5,354	6,859	9.06%
Health Insurance Transfer	89,009	89,009	89,009	89,009	121,471	36.47%
Dental Insurance	2,044	1,766	2,085	1,711	2,647	26.98%
Vision Insurance	120	93	94	63	171	83.21%
Life Insurance	319	498	506	335	621	22.78%
Medicare	6,280	7,658	7,731	7,125	8,432	9.06%
<b>Total Personnel</b>	<b>\$ 598,654</b>	<b>\$ 705,186</b>	<b>\$ 716,316</b>	<b>\$ 659,902</b>	<b>\$ 805,887</b>	<b>12.50%</b>
Other Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Proposed	YTD 11.30.25	Proposed	Variance
Meeting Meals and Refreshments	\$ 550	\$ 688	\$ 700	\$ 700	\$ 800	14.29%
Registration Software Contract	11,320	11,320	12,500	11,320	12,500	0.00%
Office Supplies	3,105	2,824	3,900	973	3,000	-23.08%
Operating Expenses	2,920	1,628	2,750	2,714	3,500	27.27%
Marketing	20,712	21,116	30,000	23,649	30,000	0.00%
Youth Scholarship Challenge	10,000	10,000	10,000	10,000	11,000	10.00%
Training/Professional Development	7,000	5,400	8,500	7,493	9,000	5.88%
OCCRRA COVID Relief	22,379	-	-	-	-	0.00%
<b>Total Other Operating Expenditures</b>	<b>\$ 77,986</b>	<b>\$ 52,975</b>	<b>\$ 68,350</b>	<b>\$ 56,850</b>	<b>\$ 69,800</b>	<b>2.12%</b>
<b>Total Recreation Administration</b>	<b>\$ 676,640</b>	<b>\$ 758,161</b>	<b>\$ 784,666</b>	<b>\$ 716,752</b>	<b>\$ 875,687</b>	<b>11.60%</b>

## Recreation Programs

Personnel	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Salary and Wages	\$ 4,285	\$ 7,660	\$ 28,000	\$ 20,537	\$ 28,840	3.00%
Instructor Salary & Wages	-	-	-	-	25,000	100.00%
OPERS	3,606	1,072	3,920	2,580	4,038	3.01%
Workers Comp	190	294	330	281	340	3.00%
Medicare	55	115	406	305	418	3.00%
<b>Total Personnel</b>	<b>\$ 8,135</b>	<b>\$ 9,141</b>	<b>\$ 32,656</b>	<b>\$ 23,703</b>	<b>\$ 58,636</b>	<b>79.56%</b>
Other Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Operating Expenses	\$ 8,403	\$ 11,065	\$ 17,000	\$ 13,348	\$ 20,000	17.65%
Special Activity Supplies	29,000	31,486	36,000	31,280	36,000	0.00%
Community Garden	2,808	3,900	4,400	4,400	4,400	0.00%
Uniforms	30,292	39,424	38,000	26,006	39,500	3.95%
Equipment	7,350	6,185	10,000	8,375	10,000	0.00%
Awards	4,815	4,308	6,500	5,366	6,750	3.85%
Background Checks	1,299	579	1,500	1,500	1,750	16.67%
Programming/Professional Services	253,743	277,712	312,000	263,780	315,000	0.96%
Referees	19,784	20,900	28,600	21,938	30,000	4.90%
<b>Total Other Operating Expenditures</b>	<b>\$ 357,493</b>	<b>\$ 395,559</b>	<b>\$ 454,000</b>	<b>\$ 375,992</b>	<b>\$ 463,400</b>	<b>2.07%</b>

## Jeffrey Preschool

Personnel	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Salary and Wages	\$ 279,258	\$ 271,619	\$ 347,339	\$ 312,032	\$ 358,603	3.24%
Contractual Seasonal Employees	1,520	-	3,744	-	-	-100.00%
OPERS	40,399	38,004	47,472	38,486	50,744	6.89%
Workers Comp	2,700	2,882	3,999	3,405	4,275	6.89%
Health Insurance Transfer	11,220	11,220	11,220	11,220	12,791	14.00%
Medicare	4,242	3,821	4,917	4,462	5,256	6.89%
<b>Total Personnel</b>	<b>\$ 339,340</b>	<b>\$ 327,546</b>	<b>\$ 418,691</b>	<b>\$ 369,604</b>	<b>\$ 431,669</b>	<b>3.10%</b>
Other Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Snacks	\$ 287	\$ 59	\$ 1,000	\$ 55	\$ 500	-50.00%
Supplies	2,353	1,461	4,000	1,918	4,000	0.00%
Equipment	1,810	1,336	5,000	2,079	5,000	0.00%
Professional Development	1,251	1,476	2,000	710	2,000	0.00%
Operating Expenses	6,696	4,241	9,000	3,358	8,000	-11.11%
<b>Total Other Operating Expenditures</b>	<b>\$ 12,397</b>	<b>\$ 8,572</b>	<b>\$ 21,000</b>	<b>\$ 8,121</b>	<b>\$ 19,500</b>	<b>-7.14%</b>
<b>Total Jeffrey Preschool</b>	<b>\$ 351,737</b>	<b>\$ 336,118</b>	<b>\$ 439,691</b>	<b>\$ 377,725</b>	<b>\$ 451,169</b>	<b>2.61%</b>

## Before and After School Care

Personnel	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Salaries and Wages	\$ 328,828	\$ 308,910	\$ 355,982	\$ 301,504	\$ 362,133	1.73%
Overtime	-	2,000	2,000	-	2,000	0.00%
OPERS	41,422	43,328	50,117	38,415	50,979	1.72%
Workers Comp	2,580	3,319	4,222	3,595	4,295	1.72%
Medicare	4,116	4,461	5,191	4,354	5,280	1.72%
<b>Total Personnel</b>	<b>\$ 376,946</b>	<b>\$ 362,018</b>	<b>\$ 417,512</b>	<b>\$ 347,868</b>	<b>\$ 424,686</b>	<b>1.72%</b>
Other Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Operating Expenses	\$ 2,869	\$ 5,594	\$ 7,200	\$ 3,153	\$ 7,000	-2.78%
Background Checks	756	-	1,500	1,465	1,500	0.00%
Snacks	8,430	10,674	12,000	11,553	13,000	8.33%
Supplies	911	2,560	5,500	1,328	5,000	-9.09%
Equipment	1,816	4,013	6,500	1,239	6,000	-7.69%
Professionals	6,161	16,500	17,500	14,728	19,000	8.57%
<b>Total Other Operating Expenditures</b>	<b>\$ 20,943</b>	<b>\$ 39,341</b>	<b>\$ 50,200</b>	<b>\$ 33,466</b>	<b>\$ 51,500</b>	<b>2.59%</b>
<b>Total Before and After School Care</b>	<b>\$ 397,889</b>	<b>\$ 401,359</b>	<b>\$ 467,712</b>	<b>\$ 381,333</b>	<b>\$ 476,186</b>	<b>1.81%</b>

## Jeffrey Camp

Personnel	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Salary and Wages	\$ 332,833	\$ 351,655	\$ 413,087	\$ 340,519	\$ 426,721	3.30%
Overtime	-	157	2,000	-	2,000	0.00%
OPERS	45,087	49,143	58,112	46,127	60,021	3.28%
Workers Comp	3,013	3,423	4,896	4,168	5,057	3.28%
Medicare	4,480	5,066	6,019	4,937	6,216	3.28%
<b>Total Personnel</b>	<b>\$ 385,413</b>	<b>\$ 409,444</b>	<b>\$ 484,114</b>	<b>\$ 395,751</b>	<b>\$ 500,015</b>	<b>3.28%</b>
Other Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Operating Expenses	\$ 10,051	\$ 6,500	\$ 7,000	\$ 6,500	\$ 7,500	7.14%
Background Checks	3,000	3,544	5,000	3,449	5,000	0.00%
Snacks	3,000	2,940	4,500	4,446	5,000	11.11%
Supplies	2,700	3,622	6,500	6,279	7,000	7.69%
Equipment	2,000	1,380	3,000	2,758	3,500	16.67%
Shirts	6,724	7,500	8,500	7,511	8,500	0.00%
Programming/Professional Services	51,732	46,949	60,000	57,111	62,000	3.33%
<b>Total Other Operating Expenditures</b>	<b>\$ 79,206</b>	<b>\$ 72,434</b>	<b>\$ 94,500</b>	<b>\$ 88,055</b>	<b>\$ 98,500</b>	<b>4.23%</b>
<b>Total Jeffrey Camp</b>	<b>\$ 464,619</b>	<b>\$ 481,878</b>	<b>\$ 578,614</b>	<b>\$ 483,806</b>	<b>\$ 598,515</b>	<b>3.44%</b>

# Swimming Pool Fund Summary

The Swimming Pool Fund supports the operations and maintenance of the David H. Madison Community Pool complex. The facility is composed of six different features including a zero depth entry leisure pool, an eight-lane competition pool, a diving well, two water slides, a toddler pool, and a splash pad.

Revenue for the fund is generated by annual pool membership and daily admission fees, which support most of the pool's operating expenses, with an annual General Fund transfer making up any difference and covering debt service.

## Fund Statement of Cash Position

Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Budget Variance
Memberships, etc.	\$ 308,888	\$ 303,505	\$ 305,000	\$ 345,000	13.11%
Pool Concessions	-	11,329	12,000	12,000	0.00%
<b>Total Revenue</b>	<b>\$ 308,888</b>	<b>\$ 314,834</b>	<b>\$ 317,000</b>	<b>\$ 357,000</b>	<b>12.62%</b>
<b>Expenditures</b>					
Operating Expenditures	\$ 408,304	\$ 433,419	\$ 504,570	\$ 566,658	12.31%
Concessions	28	670	4,000	4,000	0.00%
Estimated Unspent Appropriations	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 408,332</b>	<b>\$ 434,089</b>	<b>\$ 508,570</b>	<b>\$ 570,658</b>	<b>12.21%</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (99,444)</b>	<b>(119,255)</b>	<b>(191,570)</b>	<b>(213,658)</b>	<b>11.53%</b>
<b>Other Financing Sources</b>					
General Fund Transfer	\$ 120,000	\$ 125,000	\$ 125,000	\$ 125,000	0.00%
<b>Total Other Sources</b>	<b>\$ 120,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>0.00%</b>
<b>Other Financing Uses</b>					
Capital	\$ 30,448	\$ -	\$ -	\$ -	0.00%
Prior Year Encumbrances	46,094	17,781	17,288	-	-100.00%
<b>Total Other Uses</b>	<b>\$ 76,542</b>	<b>\$ 17,781</b>	<b>\$ 17,288</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Beginning Fund Balance</b>	<b>\$ 532,827</b>	<b>\$ 476,841</b>	<b>\$ 464,805</b>	<b>\$ 380,947</b>	<b>-18.04%</b>
Net Increase (Decrease)	(55,986)	(12,036)	(83,858)	(88,658)	5.72%
<b>Ending Fund Balance</b>	<b>\$ 476,841</b>	<b>\$ 464,805</b>	<b>\$ 380,947</b>	<b>\$ 292,289</b>	<b>-23.27%</b>

# Fund Expenditure Detail

## Pool Operations

Personnel	2023	2024	2025	2025 YTD	2026	Budget
	Actual	Actual	Budget	11.30.25	Proposed	Variance
Salaries and Wages	\$ 21,047	\$ 25,094	\$ 26,125	\$ 24,470	\$ 342,073	1209.35%
OPERS	3,178	3,472	3,658	3,117	47,890	1209.35%
Workers Comp	207	244	308	262	4,035	1209.35%
Medicare	323	357	379	349	4,960	1209.34%
<b>Total Personnel</b>	<b>\$ 24,756</b>	<b>\$ 29,167</b>	<b>\$ 30,470</b>	<b>\$ 28,199</b>	<b>\$ 398,958</b>	<b>1209.35%</b>
Other Operating Expenditures	2023	2024	2025	2025 YTD	2026	Budget
	Actual	Actual	Budget	11.30.25	Proposed	Variance
Utilities (Electric)	\$ 22,707	\$ 17,135	\$ 23,000	\$ 16,731	\$ 22,000	-4.35%
Utilities (Gas)	8,666	7,613	10,000	9,773	12,000	20.00%
Repair/Maint. Services	12,997	10,228	16,000	5,218	15,000	-6.25%
Pool Management	296,946	306,198	320,000	317,023	-	-100.00%
Operating Expenses	11,061	10,207	13,900	8,527	12,000	-13.67%
Chemicals	-	-	-	-	17,000	100.00%
Health and Safety	1,058	656	2,000	405	500	-75.00%
Uniforms	-	-	-	-	7,000	100.00%
Capital	30,448	28,432	50,000	25,994	50,000	0.00%
Machinery and Equipment	4,314	4,137	5,200	5,200	5,200	0.00%
Professionals	14,000	7,211	14,000	10,111	12,000	-14.29%
Swim Team	11,799	12,435	20,000	13,299	15,000	-25.00%
<b>Total Operating Expenditures</b>	<b>\$ 413,996</b>	<b>\$ 404,252</b>	<b>\$ 474,100</b>	<b>\$ 412,280</b>	<b>\$ 167,700</b>	<b>-64.63%</b>
<b>Total Pool Operations</b>	<b>\$ 438,752</b>	<b>\$ 433,419</b>	<b>\$ 504,570</b>	<b>\$ 440,479</b>	<b>\$ 566,658</b>	<b>12.31%</b>

## Pool Concessions

Operating Expenditures	2023	2024	2025	2025	2025	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Repair/Maint. Services	\$ -	\$ -	\$ 2,000	\$ 214	\$ 2,000	0.00%
Operating Expenses	28	670	2,000	822	2,000	0.00%
<b>Total Operating Expenditures</b>	<b>\$ 28</b>	<b>\$ 670</b>	<b>\$ 4,000</b>	<b>\$ 1,036</b>	<b>\$ 4,000</b>	<b>0.00%</b>
<b>Total Pool Concessions</b>	<b>\$ 28</b>	<b>\$ 670</b>	<b>\$ 4,000</b>	<b>\$ 1,036</b>	<b>\$ 4,000</b>	<b>0.00%</b>



# SERVICE DEPARTMENT

## Department Overview

The Service Department is responsible for maintaining the City's public infrastructure, which includes sanitary sewer, storm sewer, water distribution system, streets and alleys, regulatory and wayfinding signage, streetlights, traffic and pedestrian signals, street trees, boulevards, medians, and park space. In addition to infrastructure maintenance, the department places high value on preserving the City's natural assets. It also manages billing for water, sewer, stormwater and refuse for residents and businesses. Core responsibilities and objectives of the Service Department include:

- Delivering timely and excellent services to all residents, businesses and employees within the City;
- Monitoring public works trends and innovations, implementing new technology, and managing contracts and service agreements;
- Maintaining a safe, efficient and reliable city-wide fleet;
- Ensuring safe and aesthetically pleasing roadway corridors;
- Overseeing snow and ice removal, pothole repairs, leaf collection, streetlight improvements, street cleaning, and street sign replacement and sidewalk replacement.
- Monitoring and maintaining water lines, water meters, fire hydrants, and master meter pits;
- Maintaining sanitary and storm sewer lines, manholes, and inspections of the City's main lines;
- Managing stormwater lines and catch basins;
- Providing accurate invoicing and exceptional customer service.

# Staffing Summary

There are no proposed changes to staffing in the Service Department included in the 2026 Budget.

Role	Authorized Strength	2025 Actual	2026 Proposed
Service Director	1	1	1
Assistant Service Director	1	1	1
Street Supervisor	1	1	1
Street Department Foreman	1	1	1
Right-of-Way Supervisor	1	1	1
Utility Locate Technician	1	1	1
Street Light Worker	1	1	1
Executive Assistant	1	1	1
Grounds Maintenance Worker	4	4	4
Tree Maintenance Worker	2	2	2
Forestry Foreman	1	1	1
Service Worker	1	1	1
Auto Mechanic II	2	2	2
Auto Mechanic I	0	0	0
Assistant Auto Mechanic	0	0	0
Equipment Operator II	2	2	2
Equipment Operator I	3	3	3
Water Department Manager	1	1	1
Water/Sewer Supervisor	1	1	1
Sewer Worker	2	2	2
Water Worker	2	2	2
Refuse Worker	1	1	1
Sustainability Programs Coordinator*	0.5	0.5	0.5

*\*50% of this position is budgeted for in the Development Department.*

## Expenditure Highlights

The 2026 Budget for the Service Department spans multiple funds, including work within streets, sewer and water, right-of-way, and tree care. Significant changes to Service expenditures for 2026 include:

- Continued funding for a Lead Service Line Loan program to be repaid through a special assessment in future years, accounted for in the Infrastructure Development Fund;
- An increase in the grounds maintenance budget;
- A decrease in the street lighting budget for electric vehicle charging costs to reflect actual usage from the new public electric vehicle charging stations;
- Notably, funding for the investigation of sources of inflow and infiltration into the City's sewer system has been removed from this budget. Funding for such a study would be subject to City Council approving a supplemental appropriation.

# Service Department General Fund Sections

## Service Administration

Personnel	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Salary and Wages	\$ 141,813	\$ 155,415	\$ 318,149	\$ 294,237	\$ 340,831	7.13%
OPERS	20,980	21,754	49,732	29,426	53,163	6.90%
Workers Comp	1,379	2,217	3,753	3,195	4,020	7.13%
Uniform Allowance	25,000	25,000	37,500	18,392	37,500	0.00%
Health Insurance Transfer	20,271	35,437	35,437	35,437	40,399	14.00%
Dental Insurance	736	1,116	1,272	1,044	1,310	3.00%
Vision Insurance	242	339	339	228	349	3.00%
Life Insurance	80	125	276	183	285	3.00%
Medicare	2,085	2,174	4,613	3,184	4,942	7.13%
<b>Total Personnel</b>	<b>\$ 212,587</b>	<b>\$ 243,579</b>	<b>\$ 451,071</b>	<b>\$ 385,327</b>	<b>\$ 482,798</b>	<b>7.03%</b>
Other Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Travel/Meetings	\$ 147	\$ -	\$ 250	\$ 5	\$ 250	0.00%
Meeting Meals and Refreshments	83	1,000	1,000	981	1,000	0.00%
Advertising	1,417	1,000	1,100	-	1,200	9.09%
Printing	118	460	600	542	600	0.00%
Drug Testing	1,288	2,018	2,100	986	2,100	0.00%
Office Supplies	1,000	1,464	1,500	1,184	1,500	0.00%
Operating Expenses	2,483	2,500	2,500	2,500	2,500	0.00%
Seminar/Training	1,881	3,766	3,000	3,000	3,500	16.67%
Training Non Union	2,442	937	2,000	1,929	2,500	25.00%
<b>Total Other Operating Expenditures</b>	<b>\$ 10,860</b>	<b>\$ 13,145</b>	<b>\$ 14,050</b>	<b>\$ 11,128</b>	<b>\$ 15,150</b>	<b>7.83%</b>
<b>Total Service Administration</b>	<b>\$ 223,446</b>	<b>\$ 256,724</b>	<b>\$ 465,121</b>	<b>\$ 396,455</b>	<b>\$ 497,948</b>	<b>7.06%</b>

## Vehicle and Grounds Maintenance and Urban Forestry

Personnel	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Salary and Wages	\$ 559,891	\$ 688,790	\$ 770,880	\$ 678,300	\$ 843,971	9.48%
Garage Overtime	1,993	3,357	10,000	7,246	10,000	0.00%
Garage Seasonals	2,082	558	43,200	19,476	44,496	3.00%
Parks Overtime	12,517	6,330	10,000	-	10,000	0.00%
Parks Seasonals	49,775	21,566	43,200	-	44,496	3.00%
OPERS	132,696	140,519	178,814	129,574	194,795	8.94%
Workers Comp	7,440	8,996	10,348	8,809	11,240	8.63%
Health Insurance Transfer	115,695	161,193	161,193	161,193	183,760	14.00%
Dental Insurance	3,913	4,785	5,554	4,559	5,721	3.00%
Vision Insurance	1,012	1,095	1,095	737	1,128	3.00%
Life Insurance	371	581	819	543	843	3.00%
Medicare	9,624	10,288	12,721	10,093	13,818	8.63%
<b>Total Personnel</b>	<b>\$ 897,009</b>	<b>\$ 1,048,058</b>	<b>\$ 1,247,823</b>	<b>\$ 1,020,529</b>	<b>\$ 1,364,268</b>	<b>9.33%</b>
Other Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Utilities	\$ 47,512	\$ 50,000	\$ 30,000	\$ 28,358	\$ 30,000	0.00%
Repair/Maint. Service	6,052	12,031	13,500	9,529	13,500	0.00%
Contractual Work	75,000	43,124	75,000	74,980	85,000	13.33%
Grounds Maintenance	75,000	43,235	44,000	44,000	60,000	36.36%
Operating Expenses	24,912	24,766	25,000	24,760	25,000	0.00%
Operating Expenses Forestry	7,683	12,141	15,500	15,226	15,500	0.00%
Repair/Maintenance Supplies	33,867	33,587	34,000	33,995	34,000	0.00%
Repairs and Maintenance Parks	5,229	6,008	11,000	6,809	11,000	0.00%
Vehicle Maintenance	130,000	132,928	150,000	120,905	150,000	0.00%
Small Tools/Equipment	9,758	9,992	10,000	1,683	10,000	0.00%
Fuel	122,262	131,141	145,000	122,195	145,000	0.00%
Trees and Landscaping	62,060	74,353	100,000	23,634	100,000	0.00%
Tree Contract Work	40,000	40,000	41,000	40,434	41,500	1.22%
<b>Total Other Operating Expenditures</b>	<b>\$ 639,334</b>	<b>\$ 613,306</b>	<b>\$ 694,000</b>	<b>\$ 546,508</b>	<b>\$ 720,500</b>	<b>3.82%</b>
<b>Total Vehicle, Grounds Maint. &amp; Forestry</b>	<b>\$ 1,536,343</b>	<b>\$ 1,661,364</b>	<b>\$ 1,941,823</b>	<b>\$ 1,567,038</b>	<b>\$ 2,084,768</b>	<b>7.36%</b>

## Street Lighting

Personnel	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Salary and Wages	\$ 63,557	\$ 65,984	\$ 66,209	\$ 64,835	\$ 69,821	5.45%
Street Lighting Overtime	2,485	2,053	1,000	603	1,000	0.00%
OPERS	14,091	14,211	14,450	13,067	15,226	5.38%
Workers Comp	607	641	793	675	835	5.37%
Health Insurance Transfer	19,840	19,840	19,840	19,840	22,618	14.00%
Dental Insurance	702	629	716	588	738	3.00%
Vision Insurance	242	189	189	127	194	3.00%
Life Insurance	64	100	100	66	103	3.00%
Medicare	912	923	975	849	1,027	5.37%
<b>Total Personnel</b>	<b>\$ 102,499</b>	<b>\$ 104,570</b>	<b>\$ 104,271</b>	<b>\$ 100,651</b>	<b>\$ 111,562</b>	<b>6.99%</b>
Other Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Utility Electric	\$ 28,520	\$ 59,978	\$ 80,000	\$ 69,713	\$ 80,000	0.00%
Public EV Chargers Electric	-	-	24,000	6,896	15,000	-37.50%
Repair/Maint Supplies	89,594	89,320	125,000	62,891	125,000	0.00%
Traffic and Safety Studies	23,637	40,000	35,000	4,790	35,000	0.00%
Traffic and Monitoring Maintenance	11,325	20,000	22,000	9,226	22,000	0.00%
Alley Lighting Enhancement	16,050	20,000	20,000	7,311	15,000	-25.00%
Right-of-Way Operating	-	-	7,500	7,054	8,500	13.33%
GIS - New Street Light and Electric Mapping	-	-	20,000	17,075	5,000	-75.00%
<b>Total Other Operating Expenditures</b>	<b>\$ 169,125</b>	<b>\$ 229,298</b>	<b>\$ 333,500</b>	<b>\$ 184,956</b>	<b>\$ 305,500</b>	<b>-8.40%</b>
<b>Total Street Lighting</b>	<b>\$ 271,625</b>	<b>\$ 333,867</b>	<b>\$ 437,771</b>	<b>\$ 285,606</b>	<b>\$ 417,062</b>	<b>-4.73%</b>

# Service Department Enterprise Funds

The following Service Department resources and programs are accounted for outside of the general fund.

State Highway	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Personnel	\$ 2,394	\$ 6,501	\$ 18,755	\$ 9,154	\$ 17,480	-6.80%
Other Operating Expenditures	12,426	41,998	40,000	39,565	40,000	0.00%
<b>State Highway Total</b>	<b>\$ 14,820</b>	<b>\$ 48,499</b>	<b>\$ 58,755</b>	<b>\$ 48,719</b>	<b>\$ 57,480</b>	<b>-2.17%</b>
<b>Street Maintenance</b>						
Personnel	\$ 708,215	\$ 678,186	\$ 679,959	\$ 622,544	\$ 738,585	8.62%
Other Operating Expenditures	206,956	244,944	323,000	222,765	312,000	-3.41%
<b>Street Maintenance Total</b>	<b>\$ 915,171</b>	<b>\$ 923,129</b>	<b>\$ 1,002,959</b>	<b>\$ 845,309</b>	<b>\$ 1,050,585</b>	<b>4.75%</b>
<b>Water Administration</b>						
Personnel	\$ 151,118	\$ 153,155	\$ 138,228	\$ 137,672	\$ 144,577	4.59%
Other Operating Expenditures	2,186,382	2,481,772	2,718,500	2,665,717	3,285,260	20.85%
<b>Water Administration Total</b>	<b>\$ 2,337,500</b>	<b>\$ 2,634,926</b>	<b>\$ 2,856,728</b>	<b>\$ 2,803,389</b>	<b>\$ 3,429,837</b>	<b>20.06%</b>
<b>Water Distribution</b>						
Personnel	\$ 368,483	\$ 359,545	\$ 371,753	\$ 332,545	\$ 400,817	7.82%
Other Operating Expenditures	269,702	272,726	446,500	166,099	223,500	-49.94%
<b>Water Distribution Total</b>	<b>\$ 638,185</b>	<b>\$ 632,271</b>	<b>\$ 818,253</b>	<b>\$ 498,643</b>	<b>\$ 624,317</b>	<b>-23.70%</b>
<b>Sewer Administration</b>						
Personnel	\$ 31,824	\$ 33,950	\$ 16,080	\$ 16,137	\$ 17,779	10.57%
Other Operating Expenditures	2,000,036	2,064,600	2,293,050	2,185,788	2,465,774	7.53%
<b>Water Distribution Total</b>	<b>\$ 2,031,861</b>	<b>\$ 2,098,549</b>	<b>\$ 2,309,130</b>	<b>\$ 2,201,925</b>	<b>\$ 2,483,553</b>	<b>7.55%</b>
<b>Sewer Service</b>						
Personnel	\$ 213,637	\$ 245,305	\$ 217,584	\$ 205,807	\$ 231,033	6.18%
Other Operating Expenditures	400,749	224,450	815,000	208,302	260,000	-68.10%
<b>Sewer Service Total</b>	<b>\$ 614,386</b>	<b>\$ 469,755</b>	<b>\$ 1,032,584</b>	<b>\$ 414,109</b>	<b>\$ 491,033</b>	<b>-52.45%</b>
<b>Refuse</b>						
Personnel	\$ 40,676	\$ 106,903	\$ 131,660	\$ 121,626	\$ 141,207	7.25%
Other Operating Expenditures	1,379,143	1,529,152	1,575,500	1,243,045	1,607,500	2.03%
<b>Refuse Total</b>	<b>\$ 1,419,819</b>	<b>\$ 1,636,056</b>	<b>\$ 1,707,160</b>	<b>\$ 1,364,671</b>	<b>\$ 1,748,707</b>	<b>2.43%</b>
<b>TOTAL</b>	<b>\$ 7,971,741</b>	<b>\$ 8,443,185</b>	<b>\$ 9,785,569</b>	<b>\$ 8,176,765</b>	<b>\$ 9,885,512</b>	<b>1.02%</b>

# State Highway Fund Summary

The State Highway Fund is used for maintenance of highways which run through Bexley. Most frequent uses year-over-year have included road salt purchases and funding for overtime.

## Fund Statement of Cash Position

Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Budget Variance
Auto License Tax 7.5%	\$ 4,715	\$ 4,561	\$ 4,200	\$ 4,500	7.14%
Gasoline Excise and License Tax 7.5% (1)	42,938	43,878	42,000	42,000	0.00%
Interest	2,070	2,658	2,100	2,500	19.05%
<b>Total Revenue</b>	<b>\$ 49,724</b>	<b>\$ 51,097</b>	<b>\$ 48,300</b>	<b>\$ 49,000</b>	<b>1.45%</b>
<b>Expenditures</b>					
Operating Expenses	\$ 14,820	\$ 48,499	\$ 58,755	\$ 57,480	-2.17%
<b>Total Expenditures</b>	<b>\$ 14,820</b>	<b>\$ 48,499</b>	<b>\$ 58,755</b>	<b>\$ 57,480</b>	<b>-2.17%</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 34,904</b>	<b>\$ 2,598</b>	<b>\$ (10,455)</b>	<b>\$ (8,480)</b>	<b>-18.89%</b>
<b>Other Financing Sources</b>					
BWC Rebate	\$ 30	\$ -	\$ -	\$ -	0.00%
<b>Other Financing Uses</b>					
Prior Year Encumbrances	23,175	6,472	49,101	-	-100.00%
<b>Total Other Uses</b>	<b>\$ 23,175</b>	<b>\$ 6,472</b>	<b>\$ 49,101</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Beginning Fund Balance</b>	<b>\$ 74,531</b>	<b>\$ 86,290</b>	<b>\$ 82,417</b>	<b>\$ 22,861</b>	<b>-72.26%</b>
Net Increase (Decrease)	11,759	(3,874)	(59,556)	(8,480)	
<b>Ending Fund Balance</b>	<b>\$ 86,290</b>	<b>\$ 82,417</b>	<b>\$ 22,861</b>	<b>\$ 14,381</b>	<b>-37.09%</b>

## Fund Expenditure Detail

Personnel	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
State Highway Overtime	\$ -	\$ 5,301	\$ 15,000	\$ 8,191	\$ 15,000	0.00%
OPERS	2,285	990	3,375	775	2,100	-37.79%
Workers Comp	108	132	162	138	162	0.00%
Medicare	-	77	218	49	218	0.00%
<b>Total Personnel</b>	<b>\$ 2,394</b>	<b>\$ 6,501</b>	<b>\$ 18,755</b>	<b>\$ 9,154</b>	<b>\$ 17,480</b>	<b>-6.80%</b>
Other Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Operating Expenses	\$ 12,426	\$ 41,998	\$ 40,000	\$ 39,565	\$ 40,000	0.00%
<b>Total Other Operating Expenditures</b>	<b>\$ 12,426</b>	<b>\$ 41,998</b>	<b>\$ 40,000</b>	<b>\$ 39,565</b>	<b>\$ 40,000</b>	<b>0.00%</b>
<b>Total State Highway</b>	<b>\$ 14,820</b>	<b>\$ 48,499</b>	<b>\$ 58,755</b>	<b>\$ 48,719</b>	<b>\$ 57,480</b>	<b>-2.17%</b>

# Street Maintenance Fund Summary

The Street Maintenance 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 the Street Department employees.

## Fund Statement of Cash Position

Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Budget Variance
Auto License Tax 92.5%	\$ 58,155	\$ 56,253	\$ 52,000	\$ 55,000	5.77%
Gasoline Excise Tax 92.5%	529,572	541,162	530,000	530,000	0.00%
Permissive Tax (State)	80,470	78,570	80,000	80,000	0.00%
Permissive Tax (County)	50,000	50,000	55,000	50,000	-9.09%
Interest	5,295	11,171	10,000	13,000	30.00%
<b>Total Revenue</b>	<b>\$ 723,492</b>	<b>\$ 737,157</b>	<b>\$ 727,000</b>	<b>\$ 728,000</b>	<b>0.14%</b>
<b>Expenditures</b>					
Street Maintenance	\$ 989,209	\$ 996,550	\$ 1,076,380	\$ 1,124,005	4.42%
<b>Total Expenditures</b>	<b>\$ 989,209</b>	<b>\$ 996,550</b>	<b>\$ 1,076,380</b>	<b>\$ 1,124,005</b>	<b>4.42%</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (265,718)</b>	<b>\$ (259,394)</b>	<b>\$ (349,380)</b>	<b>\$ (396,005)</b>	<b>13.35%</b>
<b>Other Financing Sources</b>					
Transfer From General Fund	\$ 370,000	\$ 450,000	\$ 450,000	\$ 250,000	-44.44%
BWC Rebate	1,411	-	-	-	0.00%
<b>Total Other Sources</b>	<b>\$ 371,411</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 250,000</b>	<b>-44.44%</b>
<b>Other Financing Uses</b>					
Prior Year Encumbrances	\$ 59,821	\$ 59,291	\$ 64,238	\$ -	-100.00%
	<b>\$ 59,821</b>	<b>\$ 59,291</b>	<b>\$ 64,238</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Beginning Balance</b>	<b>\$ 99,315</b>	<b>\$ 145,188</b>	<b>\$ 276,504</b>	<b>\$ 312,886</b>	<b>13.16%</b>
Net Increase (Decrease)	45,873	131,316	36,382	(146,005)	-501.31%
<b>Ending Cash Balance</b>	<b>\$ 145,188</b>	<b>\$ 276,504</b>	<b>\$ 312,886</b>	<b>\$ 166,881</b>	<b>-46.66%</b>

## Fund Expenditure Summary

Personnel	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Salary and Wages	\$ 510,101	\$ 494,497	\$ 484,536	\$ 448,449	\$ 525,356	8.42%
Overtime	10,293	5,257	18,000	3,751	18,000	0.00%
OPERS	111,639	102,779	100,715	95,261	108,914	8.14%
Workers Comp	5,160	5,510	5,927	5,046	6,409	8.12%
Health Insurance Transfer	60,264	60,264	60,264	60,264	68,701	14.00%
Dental	2,327	2,083	2,374	1,949	2,445	3.00%
Vision	334	259	260	175	267	3.00%
Life Insurance	424	599	596	395	614	3.00%
Medicare	7,673	6,938	7,287	7,254	7,879	8.12%
<b>Total Personnel</b>	<b>\$ 708,215</b>	<b>\$ 678,186</b>	<b>\$ 679,959</b>	<b>\$ 622,544</b>	<b>\$ 738,585</b>	<b>8.62%</b>
Other Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Contract/Professional	\$ 2,392	\$ 5,203	\$ 6,000	\$ -	\$ 6,000	0.00%
Curb Replacement	3,000	1,061	4,500	646	4,500	0.00%
MOPRC Invoice	12,813	-	35,000	-	35,000	0.00%
Operating Expenses	74,978	134,135	135,000	115,862	135,000	0.00%
Weed Control Curbs	1,528	152	2,000	564	1,500	-25.00%
Repair/Maint. Supplies	50,000	49,766	55,000	52,848	55,000	0.00%
Fuel	7,500	6,853	7,500	7,448	-	-100.00%
Signs and Marks	54,745	47,774	78,000	45,397	75,000	-3.85%
<b>Total Other Operating Expenditures</b>	<b>\$ 206,956</b>	<b>\$ 244,944</b>	<b>\$ 323,000</b>	<b>\$ 222,765</b>	<b>\$ 312,000</b>	<b>-3.41%</b>
<b>Total Street Maintenance</b>	<b>\$ 915,171</b>	<b>\$ 923,129</b>	<b>\$ 1,002,959</b>	<b>\$ 845,309</b>	<b>\$ 1,050,585</b>	<b>4.75%</b>

# Water Fund Summary

The Water Fund is used for maintenance and operations of Bexley's water distribution system which includes 243,000 linear feet of water lines, 550 fire hydrants, and 5,600 water meters. Bexley is a master-meter community, meaning we purchase our water in bulk from the City of Columbus, but manage our own billing.

Revenue for the Water Fund is generated by quarterly user fees, paid in combination with the sewer and refuse fees. The fees for water include a combination of the rate per cubic foot paid to the City of Columbus, as well as additional fees for water administration and capital improvements. The largest expense from this fund is water payments to the City of Columbus, as well as salaries and benefits for Water Department employees.

## Fund Statement of Cash Position

Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Budget Variance
Receipts From Residents	\$ 2,804,403	\$ 3,027,862	\$ 3,200,000	\$ 3,680,000	15.00%
Capital Fee	274,470	315,073	320,000	332,800	4.00%
<b>Total Revenue</b>	<b>\$ 3,078,873</b>	<b>\$ 3,342,934</b>	<b>\$ 3,520,000</b>	<b>\$ 4,012,800</b>	<b>14.00%</b>
<b>Expenditures</b>					
Water Administration	\$ 2,337,500	\$ 2,634,926	\$ 2,856,728	\$ 3,429,837	20.06%
Water Distribution	578,185	632,271	818,253	624,317	-23.70%
<b>Total Expenditures</b>	<b>\$ 2,915,685</b>	<b>\$ 3,267,197</b>	<b>\$ 3,674,981</b>	<b>\$ 4,054,154</b>	<b>10.32%</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 163,189</b>	<b>\$ 75,737</b>	<b>\$ (154,981)</b>	<b>\$ (41,354)</b>	<b>-73.32%</b>
<b>Other Financing Sources</b>					
BWC Rebate	\$ -	\$ -	\$ -	\$ -	0.00%
General Fund Transfer*	-	-	284,000	295,000	3.87%
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 284,000</b>	<b>\$ 295,000</b>	<b>3.87%</b>
<b>Other Financing Uses</b>					
Debt Service	\$ 305,291	\$ 337,304	\$ 413,945	\$ 455,832	10.12%
Transfer	-	-	-	-	0.00%
Capital	60,000	-	-	-	0.00%
Operating Transfers	-	-	-	-	0.00%
General Fund Debt Service Reimburs.	-	-	-	-	0.00%
Prior Year Encumbrances	158,455	95,655	(757,918)	-	-100.00%
<b>Total Other Uses</b>	<b>\$ 523,746</b>	<b>\$ 432,959</b>	<b>\$ (343,973)</b>	<b>\$ 455,832</b>	<b>-232.52%</b>
<b>Beginning Balance</b>	<b>\$ 1,192,152</b>	<b>\$ 831,594</b>	<b>\$ 474,373</b>	<b>\$ 947,365</b>	<b>99.71%</b>
Estimated Unspent Appropriations	-	-	-	-	0.00%
Net Increase (Decrease)	(360,558)	(357,222)	472,992	(202,186)	-142.75%
<b>Ending Balance</b>	<b>\$ 831,594</b>	<b>\$ 474,373</b>	<b>\$ 947,365</b>	<b>\$ 745,178</b>	<b>-21.34%</b>

# Fund Expenditure Detail

## Water Administration

Personnel	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Salary and Wages	\$ 109,432	\$ 117,737	\$ 103,490	\$ 106,106	\$ 107,109	3.50%
Overtime	1,233	506	1,500	-	1,500	0.00%
OPERS	15,848	16,368	14,698	13,381	15,205	3.45%
Workers Comp	1,053	1,108	1,238	1,054	1,281	3.45%
Health Insurance Transfer	15,050	15,050	15,050	15,050	17,157	14.00%
Dental Insurance	490	439	500	411	515	3.00%
Vision Insurance	120	93	94	63	96	3.00%
Life Insurance	85	133	135	90	139	3.00%
Medicare	7,807	1,721	1,522	1,517	1,575	3.45%
<b>Total Personnel</b>	<b>\$ 151,118</b>	<b>\$ 153,155</b>	<b>\$ 138,228</b>	<b>\$ 137,672</b>	<b>\$ 144,577</b>	<b>4.59%</b>
Other Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Computer Maintenance	\$ 1,500	\$ 705	\$ 2,500	\$ -	\$ 2,500	0.00%
Computer Software	-	104	21,000	19,372	21,000	0.00%
iCloud Fees	2,906	3,002	8,000	3,670	8,000	0.00%
Water Contract/Columbus	2,047,335	2,346,058	2,597,000	2,596,010	3,164,760	21.86%
Water Testing	11,368	12,546	20,000	11,260	20,000	0.00%
Consumer Confidence	5,000	5,000	5,000	5,000	5,000	0.00%
Automated Meter Maintenance	105,000	105,000	35,000	23,707	35,000	0.00%
Refunds	1,273	1,732	2,500	962	2,500	0.00%
Water Bill Relief Program	-	-	15,000	-	15,000	0.00%
Office Supplies	5,000	125	5,000	736	4,000	-20.00%
Operating Expenses	7,000	7,500	7,500	5,000	7,500	0.00%
<b>Total Other Operating Expenditures</b>	<b>\$ 2,186,382</b>	<b>\$ 2,481,772</b>	<b>\$ 2,718,500</b>	<b>\$ 2,665,717</b>	<b>\$ 3,285,260</b>	<b>20.85%</b>
<b>Total Water Administration</b>	<b>\$ 2,337,500</b>	<b>\$ 2,634,926</b>	<b>\$ 2,856,728</b>	<b>\$ 2,803,389</b>	<b>\$ 3,429,837</b>	<b>20.06%</b>

## Water Distribution

Personnel	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Salary and Wages	\$ 252,815	\$ 246,987	\$ 241,657	\$ 225,513	\$ 259,869	7.54%
Water Dept Overtime	7,826	10,102	22,500	11,567	22,500	0.00%
OPERS	49,747	44,800	48,514	39,841	52,118	7.43%
Workers Comp	2,659	2,761	3,116	2,652	3,331	6.89%
Uniform Allowance	1,400	1,384	2,000	-	2,000	0.00%
Health Insurance Transfer	47,856	47,855	47,855	47,855	54,554	14.00%
Dental Insurance	1,762	1,545	1,761	1,445	1,813	3.00%
Vision Insurance	252	182	191	128	197	3.00%
Life Insurance	213	333	330	219	340	3.00%
Medicare	3,954	3,598	3,830	3,324	4,094	6.89%
<b>Total Personnel</b>	<b>\$ 368,483</b>	<b>\$ 359,545</b>	<b>\$ 371,753</b>	<b>\$ 332,545</b>	<b>\$ 400,817</b>	<b>7.82%</b>
Other Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Public Water System License	\$ 6,512	\$ 6,512	\$ 7,000	\$ 6,512	\$ 7,000	0.00%
Contract Professional	14,984	12,343	15,000	5,304	15,000	0.00%
Regulations and Compliance	52,935	64,001	80,000	68,051	80,000	0.00%
Water Meter Replacement Program	64,950	75,000	190,000	23,050	-	-100.00%
Repairs/Maintenance Supplies	24,729	40,000	40,000	29,776	45,000	12.50%
Water Meter Pit Utility	-	-	2,000	510	1,500	-25.00%
Lead Service Line Inventory Program	-	-	30,000	-	30,000	0.00%
Ohio EPA Grant - Lead Service Line Mapping	-	-	37,500	30,528		-100.00%
Taps and Meters	33,985	34,614	25,000	(139)	25,000	0.00%
Hydrants	11,608	10,255	20,000	2,507	20,000	0.00%
Capital	60,000	30,000	-	-	-	0.00%
<b>Total Other Operating Expenditures</b>	<b>\$ 269,702</b>	<b>\$ 272,726</b>	<b>\$ 446,500</b>	<b>\$ 166,099</b>	<b>\$ 223,500</b>	<b>-49.94%</b>
<b>Total Water Distribution</b>	<b>\$ 638,185</b>	<b>\$ 632,271</b>	<b>\$ 818,253</b>	<b>\$ 498,643</b>	<b>\$ 624,317</b>	<b>-23.70%</b>

# Sewer Fund Summary

The Sewer Fund is used for the maintenance and operation of Bexley's sanitary and storm sewer systems. The City maintains over 254,000 linear feet of sanitary sewer lines and 222,000 linear feet of storm sewer lines, including management of storm water inlets, catch basins, and manhole covers.

Revenue for the Sewer Fund is generated by quarterly user fees, paid in combination with the water and refuse fees. The fees for sewer include a combination of the rate per cubic foot paid to the City of Columbus, as well as additional fees for sewer administration and capital improvements. The largest expense from this fund is sewer payments to the City of Columbus.

## Fund Statement of Cash Position

Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Budget Variance
Receipts from Residents	\$ 2,782,767	\$ 2,969,421	\$ 3,000,000	\$ 3,551,000	18.37%
Capital Fee	92,731	92,399	90,000	101,920	13.24%
<b>Total Revenue</b>	<b>\$ 2,875,498</b>	<b>\$ 3,061,820</b>	<b>\$ 3,090,000</b>	<b>\$ 3,652,920</b>	<b>18.22%</b>
<b>Expenditures</b>					
Sewer Administration	\$ 2,031,861	\$ 2,098,549	\$ 2,309,130	\$ 2,483,553	7.55%
Sewer Service	686,605	469,755	1,032,584	491,033	-52.45%
<b>Total Expenditures</b>	<b>\$ 2,718,465</b>	<b>\$ 2,568,304</b>	<b>\$ 3,341,714</b>	<b>\$ 2,974,587</b>	<b>-10.99%</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 157,033</b>	<b>\$ 493,516</b>	<b>\$ (251,714)</b>	<b>\$ 678,333</b>	<b>-369.49%</b>
<b>Other Financing Sources</b>					
BWC Rebate	\$ -	\$ -	\$ -	\$ -	0.00%
CARES	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Other Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Financing Uses</b>					
Debt Service	\$ 77,964	\$ 84,835	\$ 101,369	\$ 111,555	10.05%
Transfer	-	-	-	-	0.00%
Capital	-	-	-	-	0.00%
General Fund Debt Service Reimburs.	-	-	-	-	0.00%
Prior Year Encumbrances	442,866	285,531	307,191	-	-100.00%
<b>Total Other Uses</b>	<b>\$ 520,830</b>	<b>\$ 370,366</b>	<b>\$ 408,560</b>	<b>\$ 111,555</b>	<b>-72.70%</b>
<b>Beginning Fund Balance</b>	<b>\$ 3,486,406</b>	<b>\$ 3,122,608</b>	<b>\$ 3,245,758</b>	<b>\$ 2,585,484</b>	<b>-20.34%</b>
Estimated Unspent Appropriations	-	-	-	-	0.00%
Net Increase (Decrease)	(363,797)	123,150	(660,274)	566,778	-185.84%
<b>Ending Fund Balance</b>	<b>\$ 3,122,608</b>	<b>\$ 3,245,758</b>	<b>\$ 2,585,484</b>	<b>\$ 3,152,263</b>	<b>21.92%</b>

# Fund Expenditure Summary

## Sewer Administration

Personnel	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Salary and Wages	\$ 22,151	\$ 24,030	\$ 9,057	\$ 9,232	\$ 9,875	9.03%
OPERS	3,150	3,360	1,268	1,213	1,382	9.03%
Workers Comp	210	216	107	91	116	9.03%
Uniform Allowance	500	500	-	-	-	0.00%
Health Insurance Transfer	5,270	5,270	5,270	5,270	6,008	14.00%
Dental Insurance	209	187	214	176	220	3.00%
Life Insurance	21	33	33	22	34	3.00%
Medicare	313	353	131	134	143	9.04%
<b>Total Personnel</b>	<b>\$ 31,824</b>	<b>\$ 33,950</b>	<b>\$ 16,080</b>	<b>\$ 16,137</b>	<b>\$ 17,779</b>	<b>10.57%</b>
Other Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Computer Maintenance	\$ 267	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	100.00%
Computer Software	745	500	500	-	500	0.00%
Sewer Contract/Columbus	1,801,883	1,860,768	2,059,050	1,986,270	2,223,774	8.00%
ERU Charge	194,059	197,618	225,000	197,518	234,000	4.00%
Office Supplies	-	3,000	3,000	-	2,500	-16.67%
Operating Expenses	3,083	1,713	4,500	2,000	4,000	-11.11%
<b>Total Other Operating Expenditures</b>	<b>\$ 2,000,036</b>	<b>\$ 2,064,600</b>	<b>\$ 2,293,050</b>	<b>\$ 2,185,788</b>	<b>\$ 2,465,774</b>	<b>7.53%</b>
<b>Total Sewer Administration</b>	<b>\$ 2,031,861</b>	<b>\$ 2,098,549</b>	<b>\$ 2,309,130</b>	<b>\$ 2,201,925</b>	<b>\$ 2,483,553</b>	<b>7.55%</b>

## Sewer Service

Personnel	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Salary and Wages	\$ 168,826	\$ 178,793	\$ 153,832	\$ 147,445	\$ 162,049	5.34%
Sewer Dept Overtime	3,317	2,241	2,500	1,915	2,500	0.00%
OPERS	14,981	34,855	32,339	28,294	34,000	5.14%
Workers Comp	1,840	2,184	1,844	1,570	1,941	5.26%
Health Insurance Transfer	23,737	23,737	23,737	23,737	27,061	14.00%
Dental Insurance	526	462	526	432	542	3.00%
Vision Insurance	72	53	55	37	57	3.00%
Life Insurance	336	496	484	321	498	3.00%
Medicare	-	2,484	2,267	2,056	2,386	5.26%
<b>Total Personnel</b>	<b>\$ 213,637</b>	<b>\$ 245,305</b>	<b>\$ 217,584</b>	<b>\$ 205,807</b>	<b>\$ 231,033</b>	<b>6.18%</b>
Other Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Contract Professional	\$ 12,375	\$ 36,861	\$ 40,000	\$ 550	\$ 40,000	0.00%
Operating Expenses	14,451	16,806	25,000	6,562	25,000	0.00%
Water Meter Replacement	-	75,000	-	-	-	-
Repair/Maintenance	27,930	30,435	35,000	8,859	35,000	0.00%
Manhole Covers	9,748	2,757	15,000	283	10,000	-33.33%
Sewer Improvements	252,488	27,387	100,000	24,298	100,000	0.00%
Sewer Remediation Program	72,969	35,204	50,000	10,938	50,000	0.00%
Sewer Studies and Inspections	10,788	-	550,000	156,812	-	-100.00%
<b>Total Other Operating Expenditures</b>	<b>\$ 400,749</b>	<b>\$ 224,450</b>	<b>\$ 815,000</b>	<b>\$ 208,302</b>	<b>\$ 260,000</b>	<b>-68.10%</b>
<b>Total Sewer Service</b>	<b>\$ 614,386</b>	<b>\$ 469,755</b>	<b>\$ 1,032,584</b>	<b>\$ 414,109</b>	<b>\$ 491,033</b>	<b>-52.45%</b>

# Refuse Fund Summary

The Refuse Fund supports Bexley's residential solid waste program which includes curbside collection of refuse, recycling, yard waste and bulk items, as well as food scraps and organics. As of 2023, this fund also supports the City's new Commercial Universal Recycling program which expanded weekly recycling collection to all commercial entities in the community, including restaurants and apartment complexes.

Revenue for the Refuse Fund is generated through quarterly user fees which are paid in combination with water and sewer rates. The largest expense in this fund is the annual payment to the City's contracted solid waste hauler.

## Fund Statement of Cash Position

Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Budget Variance
Receipts From Residents	\$ 1,415,350	\$ 1,465,705	\$ 1,500,000	\$ 1,660,000	10.67%
<b>Total Revenue</b>	<b>\$ 1,415,350</b>	<b>\$ 1,465,705</b>	<b>\$ 1,500,000</b>	<b>\$ 1,660,000</b>	<b>10.67%</b>
<b>Expenditures</b>					
Operating Expenditures	\$ 1,419,819	\$ 1,636,056	\$ 1,707,160	\$ 1,748,707	2.43%
<b>Total Expenditures</b>	<b>\$ 1,419,819</b>	<b>\$ 1,636,056</b>	<b>\$ 1,707,160</b>	<b>\$ 1,748,707</b>	<b>2.43%</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (4,469)</b>	<b>\$ (170,350)</b>	<b>\$ (207,160)</b>	<b>\$ (88,707)</b>	<b>-57.18%</b>
<b>Other Financing Sources</b>					
BWC Rebate	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Other Financing Uses</b>					
Prior Year Encumbrances	\$ 122,700	\$ 131,415	\$ 306,795	\$ -	-100.00%
<b>Total Other Uses</b>	<b>\$ 122,700</b>	<b>\$ 131,415</b>	<b>\$ 306,795</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>Beginning Fund Balance</b>	<b>\$ 1,279,057</b>	<b>\$ 1,151,888</b>	<b>\$ 850,122</b>	<b>\$ 336,167</b>	<b>-60.46%</b>
Prior Period Adjustment	-	-	-	-	0.00%
Net Increase (Decrease)	(127,169)	(301,766)	(513,955)	(88,707)	-82.74%
<b>Ending Fund Balance</b>	<b>\$ 1,151,888</b>	<b>\$ 850,122</b>	<b>\$ 336,167</b>	<b>\$ 247,460</b>	<b>-26.39%</b>

## Fund Expenditure Detail

Personnel	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Salary and Wages	\$ (255)	\$ 90,805	\$ 91,687	\$ 87,154	\$ 97,758	6.62%
Refuse Dept Overtime	138	-	2,500	145	2,500	0.00%
Refuse Seasonals Contract	32,846	-	-	-	-	0.00%
OPERS	7,934	13,954	18,564	15,979	19,670	5.96%
Workers Comp	-	858	1,111	946	1,183	6.45%
Health Insurance Transfer	-	-	15,611	15,611	17,797	14.00%
Dental Insurance	-	-	521	428	537	3.00%
Vision Insurance	-	-	150	101	155	3.00%
Life Insurance	-	-	150	100	155	3.00%
Medicare	14	1,286	1,366	1,164	1,454	6.45%
<b>Total Personnel</b>	<b>\$ 40,676</b>	<b>\$ 106,903</b>	<b>\$ 131,660</b>	<b>\$ 121,626</b>	<b>\$ 141,207</b>	<b>7.25%</b>
Other Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Contract	\$ 1,286,688	\$ 1,314,188	\$ 1,400,000	\$ 1,129,394	\$ 1,440,000	2.86%
Community Transition Center (CTC)	-	36,000	34,000	20,359	36,000	5.88%
Universal Recycling	-	8,064	12,000	7,376	10,000	-16.67%
Office Supplies	105	1,500	1,500	-	1,500	0.00%
Operating Expenses	36,061	31,797	35,000	33,208	32,000	-8.57%
Trash and Recycling Receptacles	(4,492)	10,925	30,000	21,018	30,000	0.00%
Collection Supplies	-	13,625	25,000	2,801	20,000	-20.00%
Repair/Maint. Supplies	31,018	14,250	25,000	21,111	25,000	0.00%
Fuel	489	-	3,000	2,807	3,000	0.00%
Waste Diversion Program	29,273	4,008	10,000	4,971	10,000	0.00%
Capital	-	94,795	-	-	-	0.00%
<b>Total Other Operating Expenditures</b>	<b>\$ 1,379,143</b>	<b>\$ 1,529,152</b>	<b>\$ 1,575,500</b>	<b>\$ 1,243,045</b>	<b>\$ 1,607,500</b>	<b>2.03%</b>
<b>Total Refuse</b>	<b>\$ 1,419,819</b>	<b>\$ 1,636,056</b>	<b>\$ 1,707,160</b>	<b>\$ 1,364,671</b>	<b>\$ 1,748,707</b>	<b>2.43%</b>

# ENTERPRISE FUND OVERVIEWS



# BOND RETIREMENT

## Bond Retirement Fund Summary

The Bond Retirement Fund is used to pay all City debt service, unless that debt service is specifically designated to another fund. The largest transfers into the Bond Retirement Fund are from the General Fund and Road and Alley Fund.

## Fund Statement of Cash Position

Expenditures	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Budget Variance
Debt Service	\$ 1,942,286	\$ 1,773,596	\$ 1,788,374	\$ 1,751,098	-2.08%
<b>Other Financing Sources</b>					
Transfers from the General Fund	\$ 1,230,213	\$ 1,224,438	\$ 1,224,358	\$ 1,214,699	-0.79%
Transfers from Recreation Fund	111,747	111,965	111,897	111,888	0.0%
Transfers from TIF Fund	164,640	-	-	-	0.00%
Transfers from the Road and Alley Fund	435,916	437,193	425,253	462,399	8.7%
Refund	-	-	-	-	0.00%
<b>Transfers In</b>	<b>\$ 1,942,516</b>	<b>\$ 1,773,596</b>	<b>\$ 1,773,596</b>	<b>\$ 1,788,986</b>	<b>0.9%</b>
<b>Beginning Fund Balance</b>	<b>\$ 467,511</b>	<b>\$ 467,741</b>	<b>\$ 467,741</b>	<b>\$ 452,962</b>	<b>-3.16%</b>
Net Increase (Decrease)	230	(0)	(14,778)	37,888	-356.38%
<b>Ending Fund Balance</b>	<b>\$ 467,741</b>	<b>\$ 467,741</b>	<b>\$ 452,962</b>	<b>\$ 490,851</b>	<b>8.36%</b>

## Fund Operating Expenses

Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Principal	\$ 1,622,165	\$ 1,489,615	\$ 1,544,483	\$ 1,455,491	\$ 1,587,376	2.78%
Interest Bonds	320,121	283,981	243,891	223,889	163,722	-32.87%
<b>Total Operating Expenditures</b>	<b>\$ 1,942,286</b>	<b>\$ 1,773,596</b>	<b>\$ 1,788,374</b>	<b>\$ 1,679,379</b>	<b>\$ 1,751,098</b>	<b>-2.08%</b>
<b>Total Bond Retirement</b>	<b>\$ 1,942,286</b>	<b>\$ 1,773,596</b>	<b>\$ 1,788,374</b>	<b>\$ 1,679,379</b>	<b>\$ 1,751,098</b>	<b>-2.08%</b>

# CAPITAL IMPROVEMENTS

## Capital Improvements Fund Summary

The Capital Improvements Fund accounts for major investments into equipment, software, fleet, and infrastructure that are not otherwise accounted for in separate funds. Notably, the City's annual street, water, and sewer infrastructure maintenance and replacement programs are accounted for outside of the Capital Improvement Fund. The largest source of revenue for the Capital Improvement Fund is a transfer from the General Fund.

### Fund Statement of Cash Position

Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Budget Variance
Transfer From General Fund	\$ 1,050,000	\$ 1,700,000	\$ 1,900,000	\$ 1,300,000	-31.58%
Jeffrey Mansion Funding	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,050,000</b>	<b>\$ 1,700,000</b>	<b>\$ 1,900,000</b>	<b>\$ 1,300,000</b>	<b>-31.58%</b>
<b>Expenditures</b>	<b>\$ 638,786</b>	<b>\$ 719,827</b>	<b>\$ 1,199,990</b>	<b>\$ 2,009,144</b>	<b>67.43%</b>
<b>Total Expenditures</b>	<b>\$ 638,786</b>	<b>\$ 719,827</b>	<b>\$ 1,199,990</b>	<b>\$ 2,009,144</b>	<b>67.43%</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 411,214</b>	<b>\$ 980,173</b>	<b>\$ 700,010</b>	<b>\$ (709,144)</b>	<b>-201.30%</b>
<b>Other Financing Uses</b>					
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Transfers	\$ -	\$ -	\$ -	\$ -	0.00%
Prior Year Encumbrances	\$ 441,094	\$ 679,510	\$ 1,514,508	\$ -	0.00%
<b>Total Other Uses</b>	<b>\$ 441,094</b>	<b>\$ 679,510</b>	<b>\$ 1,514,508</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,030,305</b>	<b>\$ 2,000,425</b>	<b>\$ 2,301,088</b>	<b>\$ 1,486,590</b>	<b>-35.40%</b>
Net Increase (Decrease)	(29,880)	300,663	(814,498)	(709,144)	
<b>Ending Fund Balance</b>	<b>\$ 2,000,425</b>	<b>\$ 2,301,088</b>	<b>\$ 1,486,590</b>	<b>\$ 777,446</b>	<b>-47.70%</b>

\*Incorporates proposed late 2025 transfer

## Capital Improvement Expenditures

Operating Expenditures	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11.30.25	2026 Proposed	Budget Variance
Accounting Software	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Development Capital	(4,870)	-	-	-	-	0.00%
Technology Equipment	39,334	151,751	148,240	125,303	131,164	-11.52%
Police Equipment	19,802	337,084	575,750	70,396	245,814	-57.31%
City Hall Modifications	24,554	16,300	-	-	-	0.00%
Service Capital	211,676	129,672	388,000	140,333	594,500	53.22%
Parks Capital	348,293	85,020	88,000	4,465	1,037,666	1079.17%
<b>Total Operating Expenditures</b>	<b>\$ 638,788</b>	<b>\$ 719,827</b>	<b>\$ 1,199,990</b>	<b>\$ 340,497</b>	<b>\$ 2,009,144</b>	<b>67.43%</b>
<b>Total Capital Improvements Fund</b>	<b>\$ 638,788</b>	<b>\$ 719,827</b>	<b>\$ 1,199,990</b>	<b>\$ 340,497</b>	<b>\$ 2,009,144</b>	<b>67.43%</b>

# ROAD AND ALLEY

## Road and Alley Fund Summary

The Road and Alley Fund supports the City's annual street improvement program, as well as transfers to debt service for prior street projects. Much of the debt service from this fund is for projects supported by special zero-interest loans from the Ohio Public Works Commission (OPWC).

Most revenue for the Road and Alley Fund is generated from a permanent 2.5 mill property tax levy, with limited revenue from special assessments from prior-year sidewalk installations projects.

## Fund Statement of Cash Position

Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Budget Variance
Property Tax Revenue	\$ 2,017,059	\$ 1,987,268	\$ 2,015,045	\$ 2,035,195	1.00%
Rollback/REA Refund	-	40,602	13,100	13,100	0.00%
<b>Total Revenue</b>	<b>\$2,017,059</b>	<b>\$2,027,869</b>	<b>\$2,028,145</b>	<b>\$2,048,295</b>	<b>0.99%</b>
<b>Expenditures</b>					
Operating Expenditures	\$ 1,101,223	\$ 1,689,345	\$ 1,532,000	\$ 1,533,000	0.07%
Debt Service	-	3,559	16,992	-	-100.00%
Estimated Unspent Appropriations	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$1,101,223</b>	<b>\$1,692,904</b>	<b>\$1,548,992</b>	<b>\$1,533,000</b>	<b>-1.03%</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 915,836</b>	<b>\$ 334,965</b>	<b>\$ 479,153</b>	<b>\$ 515,295</b>	
<b>Other Financing Uses</b>					
Debt Service Transfer to Bond Retirement	\$ 435,916	\$ 437,199	\$ 425,253	\$ 462,399	8.73%
Other Transfers	-	-	-	-	0.00%
Prior Year Encumbrances	308,905	198,885	710,710	-	-100.00%
<b>Total Other Uses</b>	<b>\$ 744,821</b>	<b>\$ 636,084</b>	<b>\$1,135,963</b>	<b>\$ 462,399</b>	<b>-59.29%</b>
<b>Beginning Cash Balance</b>	<b>\$1,288,972</b>	<b>\$1,459,988</b>	<b>\$1,158,868</b>	<b>\$ 502,058</b>	<b>-56.68%</b>
Net Increase (Decrease)	171,015	(301,119)	(656,810)	52,897	
Anticipated Unexpended Appropriations	-	-	-	-	
<b>Ending Cash Balance</b>	<b>1,459,988</b>	<b>1,158,868</b>	<b>502,058</b>	<b>554,955</b>	<b>10.54%</b>
<b>Ending Unreserved Balance</b>	<b>\$1,459,988</b>	<b>\$1,158,868</b>	<b>\$ 502,058</b>	<b>\$ 554,955</b>	<b>10.54%</b>

## Road and Alley Expenditures

Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Prop Tax Collection Fees	\$ 27,286	\$ 26,200	\$ 27,000	\$ 26,763	\$ 28,000	3.70%
Annual Street Improvement Project	931,527	1,250,000	1,150,000	473,628	1,150,000	0.00%
Sidewalk Replacement	142,410	350,000	355,000	318,539	355,000	0.00%
Columbia Near Commonwealth	-	63,145	-	-	-	0.00%
<b>Total Operating Expenditures</b>	<b>\$ 1,101,223</b>	<b>\$ 1,689,345</b>	<b>\$ 1,532,000</b>	<b>\$ 818,930</b>	<b>\$ 1,533,000</b>	<b>0.07%</b>
<b>Total Road and Alley</b>	<b>\$ 1,101,223</b>	<b>\$ 1,689,345</b>	<b>\$ 1,532,000</b>	<b>\$ 818,930</b>	<b>\$ 1,533,000</b>	<b>0.07%</b>

# POLICE PENSION

## Police Pension Fund Summary

Ohio Revised Code (ORC) requires the City to contribute 19.5% of police wages to the Ohio Police and Fire Pension Fund. The City's annual contributions to the state fund are made from Bexley's Police Pension Fund. Revenue from Police Pension Fund is generated predominantly through a permanent property tax levy.

### Fund Statement of Cash Position

Revenue	2023		2024		2025		2026		Budget Variance
	Actual		Actual		Budget		Proposed		
Property Tax Revenue	\$ 638,577		\$ 798,581		\$ 901,330		\$ 909,364		0.89%
<b>Total Revenue</b>	<b>\$ 638,577</b>		<b>\$ 798,581</b>		<b>\$ 901,330</b>		<b>\$ 909,364</b>		<b>0.89%</b>
<b>Expenditures</b>									
Operating Expenditures	\$ 746,757		\$ 814,992		\$ 818,860		\$ 820,600		0.21%
<b>Total Expenditures</b>	<b>\$ 746,757</b>		<b>\$ 814,992</b>		<b>\$ 818,860</b>		<b>\$ 820,600</b>		<b>0.21%</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (108,180)</b>		<b>\$ (16,411)</b>		<b>\$ 82,470</b>		<b>\$ 88,764</b>		<b>7.63%</b>
<b>Other Financing Sources</b>									
Transfers from General Fund	\$ 50,000		\$ 50,000		\$ -		\$ -		0.00%
<b>Total Other Sources</b>	<b>\$ 50,000</b>		<b>\$ 50,000</b>		<b>\$ -</b>		<b>\$ -</b>		<b>0.00%</b>
<b>Beginning Fund Balance</b>	<b>\$ 276,708</b>		<b>\$ 218,528</b>		<b>\$ 252,117</b>		<b>\$ 334,587</b>		<b>32.71%</b>
Net Increase (Decrease)	(58,180)		33,589		82,470		88,764		7.63%
<b>Ending Fund Balance</b>	<b>\$ 218,528</b>		<b>\$ 252,117</b>		<b>\$ 334,587</b>		<b>\$ 423,351</b>		<b>26.53%</b>

### Police Pension Fund Expenditures

Operating Expenditures	2023		2024		2025		2026		Budget Variance
	Actual		Actual		Budget	YTD 11.30.25	Proposed		
Police Pension	\$ 738,276		\$ 804,696		\$ 808,560	\$ 711,747	\$ 810,000		0.18%
Prop Tax Collection Fees	8,481		10,296		10,300	10,419	10,600		2.91%
<b>Total Operating Expenditures</b>	<b>\$ 746,757</b>		<b>\$ 814,992</b>		<b>\$ 818,860</b>	<b>\$ 722,166</b>	<b>\$ 820,600</b>		<b>0.21%</b>
<b>Total Police Pension Fund</b>	<b>\$ 746,757</b>		<b>\$ 814,992</b>		<b>\$ 818,860</b>	<b>\$ 722,166</b>	<b>\$ 820,600</b>		<b>0.21%</b>

# COURT COMPUTER FUND

## Mayor's Court Computer Fund Summary

The Mayor's Court Computer fund supports technology needs for the Clerk of Court positions. Revenue for the fund is generated by a \$5/case surcharge.

### Fund Statement of Cash Position

Revenue	2023		2024		2025		2026		Budget Variance
	Actual		Actual		Budget		Proposed		
Fines and Costs	\$ 1,375		\$ 1,822		\$ 1,100		\$ 1,500		36.36%
Other Revenue	\$ -		\$ -		\$ -		\$ -		0.00%
<b>Total Revenue</b>	<b>\$ 1,375</b>		<b>\$ 1,822</b>		<b>\$ 1,100</b>		<b>\$ 1,500</b>		<b>-39.63%</b>
<b>Expenditures</b>									
Operating Expenditures	\$ 1,500		\$ -		\$ 1,500		\$ 3,000		#DIV/0!
<b>Total Expenditures</b>	<b>\$ 1,500</b>		<b>\$ -</b>		<b>\$ 1,500</b>		<b>\$ 3,000</b>		<b>#DIV/0!</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (125)</b>		<b>\$ 1,822</b>		<b>\$ (400)</b>		<b>\$ (1,500)</b>		<b>275.00%</b>
<b>Other Financing Uses</b>									
Prior Year Encumbrances	\$ -		\$ -		\$ 1,500		\$ -		-100.00%
<b>Beginning Fund Balance</b>	<b>\$ 3,306</b>		<b>\$ 3,181</b>		<b>\$ 5,003</b>		<b>\$ 3,103</b>		<b>-37.98%</b>
Net Increase (Decrease)	(125)		1,822		(1,900)		(1,500)		-21.05%
<b>Ending Fund Balance</b>	<b>\$ 3,181</b>		<b>\$ 5,003</b>		<b>\$ 3,103</b>		<b>\$ 1,603</b>		<b>-48.35%</b>

### Mayor's Court Computer Fund Expenditure Summary

Operating Expenditures	2023		2024		2025		2026		Budget Variance
	Actual		Actual		Budget	YTD 11.30.25	Proposed		
Software/Hardware	\$ 1,500		\$ -		\$ 1,500		\$ -		\$ 1,500 0.00%
<b>Total Operating Expenditures</b>	<b>\$ 1,500</b>		<b>\$ -</b>		<b>\$ 1,500</b>		<b>\$ -</b>		<b>\$ 1,500 0.00%</b>
<b>Total Mayor's Court Computer Fund</b>	<b>\$ 1,500</b>		<b>\$ -</b>		<b>\$ 1,500</b>		<b>\$ -</b>		<b>\$ 1,500 0.00%</b>

# MAIN STREET TIF

## Streetscape (Main Street) Tax Increment Financing (TIF) Fund Summary

The Main Street Fund was established in 2004 to support new development and provide funding for streetscape improvements to Main Street and nearby public facilities. In 2023, this Fund completed a final debt service payment for a 2013 Main Street streetscape project. New as of 2024, this City used \$1.950 million in anticipated TIF revenue to loan itself funds for additional streetscape improvements.

### Fund Statement of Cash Position

Revenue	2023	2024	2025	2026	Budget Variance
	Actual	Actual	Budget	Budget	
TIF Revenue	\$ 392,364	\$ 416,206	\$ 419,200	\$ 484,200	15.51%
2106 Bexley Land Account	11,229	-	11,000	11,000	0.00%
<b>Total Revenue</b>	<b>\$ 403,593</b>	<b>\$ 416,206</b>	<b>\$ 430,200</b>	<b>\$ 495,200</b>	<b>15.11%</b>
<b>Expenditures</b>					
Operating Expenditures	\$ 181,994	\$ 130,982	\$ 591,500	\$ 553,000	-6.51%
<b>Total Expenditures</b>	<b>\$ 181,994</b>	<b>\$ 130,982</b>	<b>\$ 591,500</b>	<b>\$ 553,000</b>	<b>-6.51%</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ 221,599</b>	<b>\$ 285,224</b>	<b>\$ (161,300)</b>	<b>\$ (57,800)</b>	<b>-64.17%</b>
<b>Other Financing Sources</b>					
Streetscape Phase II Loan	\$ 1,950,000	\$ -	\$ -	\$ -	0.00%
Estimated Unspent Appropriations	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Other Financing Uses</b>	<b>\$ 1,950,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Financing Uses</b>					
Transfers to Bond Retirement	\$ 164,640	\$ -	\$ -	\$ -	0.00%
General Fund Repayment	\$ -	\$ 195,000	\$ 195,000	\$ 195,000	0.00%
Prior Year Encumbrances	\$ 30,193	\$ 122,329	\$ 1,581,202	\$ -	-100.00%
<b>Total Other Uses</b>	<b>\$ 194,833</b>	<b>\$ 317,329</b>	<b>\$ 1,776,202</b>	<b>\$ 195,000</b>	<b>-89.02%</b>
<b>Beginning Fund Balance</b>	<b>\$ 353,782</b>	<b>\$ 2,330,548</b>	<b>\$ 2,298,443</b>	<b>\$ 360,941</b>	<b>-84.30%</b>
Net Increase (Decrease)	1,976,766	(32,104)	(1,937,502)	(252,800)	-86.95%
<b>Ending Fund Balance</b>	<b>\$ 2,330,548</b>	<b>\$ 2,298,443</b>	<b>\$ 360,941</b>	<b>\$ 108,141</b>	<b>-70.04%</b>

## Fund Expenditures

Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Main Street Guidelines Update	\$ -	\$ 2,938	\$ 50,000	\$ -	\$ 10,000	-80.00%
Property Tax Collection Fees	6,500	10,331	10,000	10,842	10,000	0.00%
Main Street TIF Expenses	89,568	114,336	150,000	72,348	130,000	-13.33%
2106 East Main Street TIF Agreement	-	-	12,000	12,000	13,500	12.50%
2400 East Main Street TIF Agreement	-	3,378	4,500	3,936	4,500	0.00%
Main Street Trail of Parks	85,926	-	340,000	-	340,000	0.00%
Public Art and Placemaking Plan	-	-	25,000	9,750	45,000	80.00%
<b>Total Operating Expenditures</b>	<b>\$ 181,994</b>	<b>\$ 130,982</b>	<b>\$ 591,500</b>	<b>\$ 108,876</b>	<b>\$ 553,000</b>	<b>-6.51%</b>
<b>Total Streetscape TIF Fund</b>	<b>\$ 181,994</b>	<b>\$ 130,982</b>	<b>\$ 591,500</b>	<b>\$ 108,876</b>	<b>\$ 553,000</b>	<b>-6.51%</b>

# CITY HALL TIF

## Urban Redevelopment (City Hall) Tax Increment Financing (TIF) Fund Summary

The City Hall TIF Fund was created in 2017 to capture the value of improvements made when City Hall and the Service Garage were relocated from Main Street to their current locations. The Fund supports the debt service on the relocation and renovation projects, and also includes a payment in lieu of taxes (PILOT) to the Bexley City School District to offset some of the diverted property tax.

### Fund Statement of Cash Position

Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	2024 vs 2025 Budget
TIF Revenue	\$ 109,987	\$ 124,700	\$ 125,000	\$ 134,000	7.2%
<b>Total Revenue</b>	<b>\$ 109,987</b>	<b>\$ 124,700</b>	<b>\$ 125,000</b>	<b>\$ 134,000</b>	<b>7.20%</b>
<b>Expenditures</b>					
Operating Expenditures	\$ 1,242	\$ 1,407	\$ 127,000	\$ 286,000	125.20%
<b>Total Expenditures</b>	<b>\$ 1,242</b>	<b>\$ 1,407</b>	<b>\$ 127,000</b>	<b>\$ 286,000</b>	<b>125.20%</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 108,745</b>	<b>\$ 123,293</b>	<b>\$ (2,000)</b>	<b>\$ (152,000)</b>	<b>7500.00%</b>
<b>Other Financing Sources</b>					
	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Other Financing Uses</b>					
Transfers to Ec. Dev. Bond Retirement	\$ 75,000	\$ -	\$ -	\$ -	0.00%
Prior Year Encumbrances	30,000	-	-	-	0.00%
<b>Total Other Uses</b>	<b>\$ 105,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Beginning Fund Balance</b>	<b>\$ 65,753</b>	<b>\$ 69,498</b>	<b>\$ 192,791</b>	<b>\$ 190,791</b>	<b>-1.04%</b>
Net Increase (Decrease)	3,745	123,293	(2,000)	(152,000)	7500.00%
Prior Period Adjustment	-	-	-	-	0.00%
<b>Ending Fund Balance</b>	<b>\$ 69,498</b>	<b>\$ 192,791</b>	<b>\$ 190,791</b>	<b>\$ 38,791</b>	<b>-79.67%</b>

## Fund Expenditures

Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Property Tax Collection Fees	\$ 1,242	\$ 1,407	\$ 2,000	\$ 1,510	\$ 2,000	0.00%
SD Pilot	-	-	25,000	20,131	34,000	36.00%
TIF Expenses	-	-	100,000	2,880	250,000	150.00%
<b>Total Operating Expenditures</b>	<b>\$ 1,242</b>	<b>\$ 1,407</b>	<b>\$ 127,000</b>	<b>\$ 24,521</b>	<b>\$ 286,000</b>	<b>125.20%</b>
<b>Total City Hall TIF Fund</b>	<b>\$ 1,242</b>	<b>\$ 1,407</b>	<b>\$ 127,000</b>	<b>\$ 24,521</b>	<b>\$ 286,000</b>	<b>125.20%</b>

# INFRASTRUCTURE DEV.

## Infrastructure Development Fund Summary

The Infrastructure Development Fund is a set aside for environmental remediation and the purchase of property for right-of-way. It may also be used to fund general infrastructure improvements, including streetscape, water and sewer.

### Fund Statement of Cash Position

	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Budget Variance
<b>Revenue</b>					
General Fund Transfers	\$ 600,000	\$ 100,000	\$ 3,000,000	\$ 100,000	-96.67%
Lead Service Line Loan Repayment	\$ -	\$ -	\$ -	\$ -	-
<b>Total Revenue</b>	<b>\$ 600,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>0.00%</b>
<b>Expenditures</b>					
Operating Expenditures	\$ 53,940	\$ 41,290	\$ 1,443,333	\$ 5,350,000	270.67%
Estimated Unspent Appropriations	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 53,940</b>	<b>\$ 41,290</b>	<b>\$ 1,443,333</b>	<b>\$ 5,350,000</b>	<b>270.67%</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 546,060</b>	<b>\$ 58,710</b>	<b>\$ 1,556,667</b>	<b>\$(5,250,000)</b>	<b>-437.26%</b>
<b>Other Financing Sources</b>					
Estimated Unspent Appropriations	\$ -	\$ -	\$ 700,000	\$ -	0.00%
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Other Financing Uses</b>					
Prior Year Encumbrances	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Other Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Beginning Fund Balance</b>	<b>\$ 2,400,000</b>	<b>\$ 2,946,060</b>	<b>\$ 3,004,770</b>	<b>\$ 5,261,437</b>	<b>75.10%</b>
Net Increase (Decrease)	546,060	58,710	\$ 2,256,667	\$(5,250,000)	-332.64%
<b>Ending Fund Balance</b>	<b>\$ 2,946,060</b>	<b>\$ 3,004,770</b>	<b>\$ 5,261,437</b>	<b>\$ 11,437</b>	<b>-99.78%</b>

## Fund Expenditures

Operating Expenditures	2023	2024	2025	2025	2026	Budget
	Actual	Actual	Budget	YTD 11.30.25	Proposed	Variance
Acquisitions	\$ 53,940	\$ 41,290	\$ 700,000	\$ -	\$ 4,250,000	507.14%
Livingston Attributable Funds Project	-	-	543,333	-	1,000,000	84.05%
Lead Service Line Loan Program	-	-	200,000	-	100,000	-50.00%
<b>Total Operating Expenditures</b>	<b>\$ 53,940</b>	<b>\$ 41,290</b>	<b>\$ 1,443,333</b>	<b>\$ -</b>	<b>\$ 5,350,000</b>	<b>270.67%</b>
<b>Total Infrastructure Development</b>	<b>\$ 53,940</b>	<b>\$ 41,290</b>	<b>\$ 1,443,333</b>	<b>\$ -</b>	<b>\$ 5,350,000</b>	<b>270.67%</b>