

**City of Bexley**  
**General Fund 2025 Tax Budget**

	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Forecast</b>	<b>2025 Budget</b>
<b>Operating Revenue</b>				
City Income Tax	\$ 17,237,644	\$ 18,222,951	\$ 18,696,748	\$ 19,182,863
Local Government	573,079	572,758	575,000	575,000
Real Estate Tax	582,634	615,095	580,000	580,000
Interest	212,742	824,978	400,000	404,000
Building Permits	390,454	486,637	400,000	400,000
Franchise Fees	159,162	143,078	200,000	200,000
Grants	571,883	236,216	321,000	100,000
CIC Revenue	220,000	101,667	176,000	176,000
All Other	408,364	422,576	432,500	432,500
<b>Total Operating Revenue</b>	<b>\$ 20,355,963</b>	<b>\$ 21,625,955</b>	<b>\$ 21,781,248</b>	<b>\$ 22,050,363</b>
<b>Operating Expenses</b>				
<b>General Government</b>				
Personal Services	\$ 1,428,346	\$ 1,605,192	\$ 2,008,234	\$ 1,977,241
Other	1,625,468	2,063,818	2,272,853	2,237,776
<b>Total General Government</b>	<b>\$ 3,053,814</b>	<b>\$ 3,669,010</b>	<b>\$ 4,281,087</b>	<b>\$ 4,215,017</b>
<b>Public Health and Safety</b>				
Personal Services	\$ 5,471,485	\$ 5,664,330	\$ 6,283,893	\$ 6,535,249
Other	3,164,504	3,340,197	3,774,582	3,925,566
<b>Total Public Health and Safety</b>	<b>\$ 8,635,989</b>	<b>\$ 9,004,527</b>	<b>\$ 10,058,475</b>	<b>\$ 10,460,815</b>
<b>Public Service</b>				
Personal Services	\$ 1,059,551	\$ 1,109,596	\$ 1,517,559	\$ 1,578,261
Other	671,820	1,019,776	1,125,050	1,170,052
<b>Total Public Service</b>	<b>\$ 1,731,371</b>	<b>\$ 2,129,372</b>	<b>\$ 2,642,609</b>	<b>\$ 2,748,313</b>
<b>Recreation</b>				
Personal Services	\$ 407,861	\$ 474,078	\$ 526,105	\$ 592,202
Other	388,684	499,482	561,600	632,157
<b>Total Recreation</b>	<b>\$ 796,546</b>	<b>\$ 973,560</b>	<b>\$ 1,087,705</b>	<b>\$ 1,224,359</b>
Debt service	\$ 1,682,713	\$ 1,232,957	\$ 1,224,438	\$ 1,224,358
Estimated Additional Appropriations			95,000	
Estimated Unspent Appropriation			(267,000)	
<b>Total Operating Expenditures</b>	<b>\$ 15,900,434</b>	<b>\$ 17,009,426</b>	<b>\$ 19,122,314</b>	<b>\$ 19,872,862</b>
<b>Revenue Over (Under ) Expenditures</b>	<b>\$ 4,455,530</b>	<b>\$ 4,616,529</b>	<b>\$ 2,658,934</b>	<b>\$ 2,177,501</b>
<b>Other Financing Sources</b>				
TIF Loan Repayment		\$	\$ 195,000	\$ 195,000
CARE Reimbursement	52,630			
Health Insurance Adjustment				
Debt Service repayment				
<b>Total Other Financing Sources</b>	<b>\$ 52,630</b>	<b>\$ 0</b>	<b>\$ 195,000</b>	<b>\$ 195,000</b>
<b>Other Financing Uses - Capital Expenditures</b>				
Transfer to Capital Improvements Fund	\$ 1,400,000	\$ 1,050,000	\$ 1,700,000	\$ 1,100,000
Operating Transfers	230,000			
Transfer to Budget Stability	150,000	50,000	50,000	50,000
Transfer to Employee Separation		30,000	30,000	30,000
Transfer Pool Fund		120,000	125,000	200,000
Transfer to Infrastructure Dev. Fund	1,300,000	600,000	100,000	100,000
Transfer to Pool Pool Replacement Fund		200,000	200,000	200,000
Loan to TIF Fund		1,950,000		
<b>Total Other Financing Uses</b>	<b>\$ 3,080,000</b>	<b>\$ 4,000,000</b>	<b>\$ 2,205,000</b>	<b>\$ 1,680,000</b>
<b>Beginning Cash Fund Balance</b>				
Net Current Year Increase (Decrease)	\$ 4,207,554	\$ 5,067,695	\$ 5,072,488	\$ 5,096,566
Prior year Encumbrance Expenditures	1,428,160	616,529	648,934	692,501
Ending Cash Fund Balance	\$ (568,019)	\$ (611,736)	\$ (624,855)	
Year End Outstanding Encumbrances	5,067,695	5,072,488	5,096,566	5,789,067
<b>Ending Unencumbered Balance</b>	<b>\$ 4,206,150</b>	<b>\$ 4,447,633</b>	<b>\$ 5,096,566</b>	<b>\$ 5,789,067</b>

## Police Pension Fund 2025 Tax Budget

	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Forecast</b>	<b>2025 Budget</b>
<b><u>Revenue</u></b>				
Property Tax Revenue	\$ 632,033	\$ 638,577	\$ 625,000	\$ 638,000
<b>Total Revenue</b>	<b>\$ 632,033</b>	<b>\$ 638,577</b>	<b>\$ 625,000</b>	<b>\$ 638,000</b>
<b><u>Expenditures</u></b>				
Personal Services	\$ 709,800	\$ 738,276	\$ 854,109	\$ 888,273
Other	8,257	8,481	8,500	8,400
	<b>\$ 718,057</b>	<b>\$ 746,757</b>	<b>\$ 862,609</b>	<b>\$ 896,673</b>
Revenues Over(Under) Expenditures	\$ (86,024)	\$ (108,180)	\$ (237,609)	\$ (258,673)
<b><u>Other Financing Sources</u></b>				
Transfers from General Fund	\$ -	\$ 50,000	\$ 50,000	\$ 288,673
<b>Total Other Sources</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 288,673</b>
<b><u>Other Financing Uses</u></b>				
Prior Year Encumbrances				
<b>Total Other Uses</b>				
<b><u>Beginning Fund Balance</u></b>				
Net Increase (Decrease)	\$ 362,731	\$ 276,707	\$ 218,527	\$ 30,918
	(86,024)	(58,180)	(187,609)	30,000
<b>Ending Fund Balance</b>	<b>\$ 276,707</b>	<b>\$ 218,527</b>	<b>\$ 30,918</b>	<b>\$ 60,918</b>

## Road and Alley Fund 2025 Tax Budget

	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Forecast</b>	<b>2025 Budget</b>
<b><u>Revenue</u></b>				
Property Tax Revenue	\$ 1,996,916	\$ 2,017,059	\$ 2,050,000	\$ 2,050,000
Other Revenue	19,450		50,000	
<b>Total Revenue</b>	<b>\$ 2,016,366</b>	<b>\$ 2,017,059</b>	<b>\$ 2,100,000</b>	<b>\$ 2,050,000</b>
<b><u>Expenditures</u></b>				
Operating Expenditures	\$ 683,913	\$ 1,101,223	\$ 2,027,000	\$ 2,027,000
Revenues Over(Under) Expenditures	\$ 1,332,453	\$ 915,836	\$ 73,000	\$ 23,000
<b><u>Other Financing Uses</u></b>				
Debt Service/Transfer to Bond Retirement Fund	\$ 698,880	\$ 435,916	\$ 437,193	\$ 472,522
Other Transfers	66,024			
Prior Year Encumbrances	15,387	\$ 308,905	\$ 572,740	
<b>Total Other Uses</b>	<b>\$ 780,291</b>	<b>\$ 744,821</b>	<b>\$ 1,009,933</b>	<b>\$ 472,522</b>
<b><u>Beginning Cash Balance</u></b>				
Net Increase (Decrease)	\$ 736,812	\$ 1,288,974	\$ 1,459,989	\$ 1,459,989
Ending Cash Balance	552,162	171,015	(936,933)	(449,522)
Encumbrances Carried Forward	1,288,974	1,459,989	523,056	1,010,467
<b>Ending Unencumbered Balance</b>	<b>\$ 1,288,974</b>	<b>\$ 1,459,989</b>	<b>\$ 523,056</b>	<b>\$ 1,010,467</b>
<b>Reserved Fund Balance (1)</b>	<b>818,000</b>	<b>872,000</b>	<b>872,000</b>	<b>872,000</b>
Ending Unreserved Balance	<b>\$ 470,974</b>	<b>\$ 587,989</b>	<b>\$ (348,944)</b>	<b>\$ 138,467</b>

**(1) Resolution 21-18**

## Main St. Public Imp. Tax Inc. Eq. Fund 2025 Tax Budget

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Forecast</u>	<u>2025</u> <u>Forecast</u>
<b><u>Revenue</u></b>				
Property Tax Revenue	\$ 332,001	\$ 392,364	\$ 393,050	\$ 393,000
Other Revenue		11,229	9,837	
<b>Total Revenue</b>	<u>\$ 332,001</u>	<u>\$ 403,593</u>	<u>\$ 402,887</u>	<u>\$ 393,000</u>
<b><u>Expenditures</u></b>				
Operating Expenditures	\$ 83,868	\$ 181,994	\$ 590,000	\$ 126,500
Revenues Over(Under) Expenditures	\$ 248,133	\$ 221,599	\$ (187,113)	\$ 266,500
<b><u>Other Financing Sources</u></b>				
Streetscape Phase II Loan		<u>\$ 1,950,000</u>		
<b>Total Other Sources</b>		<u>\$ 1,950,000</u>		
<b><u>Other Financing Uses</u></b>				
Debt Service/Transfer to Bond Retirement Fund	\$ 164,135	\$ 164,640		
General Fund Repayment			\$ 195,000	\$ 195,000
Prior Year Encumbrances	74,572	30,193	1,652,253	
<b>Total Other Uses</b>	<u>\$ 238,707</u>	<u>\$ 194,833</u>	<u>\$ 1,847,253</u>	<u>\$ 195,000</u>
<b><u>Beginning Fund Balance</u></b>				
Net Increase (Decrease)	\$ 344,356	\$ 353,782	\$ 2,330,548	\$ -
<b>Ending Fund Balance</b>	<u>\$ 9,426</u>	<u>\$ 1,976,766</u>	<u>\$ (2,034,366)</u>	<u>\$ 71,500</u>
	<u>\$ 353,782</u>	<u>\$ 2,330,548</u>	<u>\$ 296,182</u>	<u>\$ 71,500</u>

## City Hall TIF Fund 2025 Tax Budget

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Forecast</u>	<u>2025</u> <u>Budget</u>
<b><u>Revenue</u></b>				
TIF Revenue	\$ 110,641	\$ 109,987	\$ 110,000	\$ 111,000
Other Revenue				
<b>Total Revenue</b>	<u>\$ 110,641</u>	<u>\$ 109,987</u>	<u>\$ 110,000</u>	<u>\$ 111,000</u>
<b><u>Expenditures</u></b>				
Operating Expenditures	\$ 1,248	\$ 1,242	\$ 135,000	\$ 32,000
Revenues Over(Under) Expenditures	\$ 109,393	\$ 108,745	\$ (25,000)	\$ 79,000
<b><u>Other Financing Sources</u></b>				
Transfer From General Fund				
<b><u>Other Financing Uses</u></b>				
Debt Service/Transfer to Eco. Dev. Bond Retirement Fund	\$ 45,725	\$ 75,000		
Prior Year Encumbrances		30,000		
<b>Total Other Uses</b>	<u>\$ 45,725</u>	<u>\$ 105,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>Beginning Fund Balance</u></b>				
Prior Period Adjustment	\$ 2,085	\$ 65,753	\$ 69,498	\$ 44,498
Net Increase (Decrease)	63,668	3,745	(25,000)	79,000
<b>Ending Fund Balance</b>	<u>\$ 65,753</u>	<u>\$ 69,498</u>	<u>\$ 44,498</u>	<u>\$ 123,498</u>

Funds Not Receiving Property Tax 2025 Tax Budget

Fund	12/31/2024 Unencumbered Balance	Projected 2025 Other Sources	Total Available Resources	Estimated Expenditures for Personal Services	Estimated Other Expenditures	Available Resources Year End 2025
<b>Special Revenue Funds</b>						
02 - STATE HIGHWAY Total	18,064	48,102	66,166	19,505	45,000	1,661
03 - STREET MAINTENANCE AND REPAIR Total	84,871	1,162,600	1,247,471	805,983	388,421	53,067
05 - RECREATION Total	712,191	2,428,000	3,140,191	1,979,430	630,800	529,961
14 - SWIMMING POOL Total	402,436	430,000	832,436	30,657	415,400	386,379
18 - LAW ENFORCEMENT TRUST FUND	27,673	27,673	55,346			55,346
20 - BEXLEY BEAUTIFICATION	3,808		3,808			3,808
23 - FRIENDS OF JEFFREY PARK FUND Total	310	1,000	1,310		1,200	110
24 - ENFORCEMENT AND EDUCATION FUND	6,975	425	7,400			7,400
26 - BEXLEY YOUTH ATHLETIC FUND Total	17,232	5,525	22,757		12,000	10,757
27 - TOURISM PROMOTION AND COMMUNITY	3,758	2,924	6,683		5,000	1,683
28 - EVENTS AND EQUIPMENT FUND Total	3,289		3,289		1,500	1,789
29 - MARYANNA HOLBROOK SCHOLARSHIP To	72,939	18,204	91,143		30,000	61,143
31 - MAYOR'S COURT COMPUTER FUND Total	3,184	1,000	4,184		1,500	2,684
35 - TAX INCENTIVE FUND	3,537		3,537			3,537
56 - Friends of Jeffrey Mansion Preschool Total	1,965	2,356	4,321		3,500	821
57 - NEIGHBORS HELPING NEIGHBORS	3,231		3,231			3,231
55 - FARMERS MARKET FUND	125		125			125
59 - BEXLEY CELEBRATIONS ASSOCIATION AND	112		112		-	112
70 - BEXLEY LAND BANK FUND	53,113		53,113			53,113
73 - AMERICAN RESCUE PLAN ACT Total	637,095		637,095		-	637,095
75 - INFRASTRUCTURE DEVELOPMENT FUND	1,737,727	100,000	1,837,727			1,837,727
79 - MANDATORY DRUG FINE FUND	-	5,000	5,000		5,000	-
80 - BEXLEY SENIOR SERVICES	-		-			-
<b>Total Special Revenue Funds</b>	<b>3,793,636</b>	<b>4,232,809</b>	<b>8,026,446</b>	<b>2,835,576</b>	<b>1,539,321</b>	<b>3,651,549</b>
<b>Debt Service Funds</b>						
06 - BOND RETIREMENT Total	298,814	1,773,596	2,072,410		1,622,396	450,014
51 - ECONOMIC DEVELOPMENT BOND SERV T	-		-			-
<b>Total Debt Service Funds</b>	<b>298,814</b>	<b>1,773,596</b>	<b>2,072,410</b>	<b>-</b>	<b>1,622,396</b>	<b>450,014</b>
<b>Capital Projects Funds</b>						
08 - SPECIAL ASSESSMENTS Total	178,082	95,000	273,082		94,000	179,082
13 - CAPITAL IMPROVEMENTS Total	696,892	1,000,000	1,696,892		1,000,000	696,892
55 - BROAD STREET FUND	8,580		8,580			8,580
64 - ASHBOURNE AND ROOSEVELT	164,884		164,884			164,884
<b>Total Capital Projects Funds</b>	<b>1,048,438</b>	<b>1,095,000</b>	<b>2,143,438</b>	<b>-</b>	<b>1,094,000</b>	<b>1,049,438</b>
<b>Enterprise Funds</b>						
09 - WATER Total	1,022,303	3,232,817	4,255,120	569,971	2,939,704	745,445
10 - SEWER Total	2,474,071	3,226,248	5,700,319	240,775	3,069,064	2,390,480
11 - REFUSE Total	460,371	1,571,457	2,031,828	112,994	1,826,500	92,334
<b>Total Enterprise Funds</b>	<b>3,956,745</b>	<b>8,030,522</b>	<b>11,987,267</b>	<b>923,739</b>	<b>7,835,268</b>	<b>3,228,260</b>
<b>Fiduciary Funds</b>						
12 - POLICE PENSION	30,919	835,000	865,919		862,609	3,310
25 - BLDG. STANDARDS FEE ASSESSMENT Total	13,471	1,767	15,238		1,800	13,438
32 - UNCLAIMED FUNDS	13,826		13,826			13,826
39 - SEWER CAPACITY FUND	14,873		14,873			14,873
60 - POLICE OFFICER OPTIONAL EQ. FUND	8,694		8,694			8,694
62 - HEALTH INSURANCE FUND Total	390,451	1,623,672	2,014,123		1,623,672	390,451
63 - Employee Separation Fund Total	38,734	30,000	68,734	30,000		38,734
<b>Total Fiduciary Funds</b>	<b>480,049</b>	<b>1,655,439</b>	<b>2,135,488</b>	<b>30,000</b>	<b>1,625,472</b>	<b>480,016</b>
<b>Grand Total</b>	<b>9,577,682</b>	<b>16,787,366</b>	<b>26,365,049</b>	<b>3,789,315</b>	<b>13,716,457</b>	<b>8,859,277</b>