



PROPOSED CITY OF BEXLEY

# 2026 BUDGET

AS PRESENTED NOVEMBER 18, 2025  
BUDGET REVISION 3.0



# REVISION 3.0: SUMMARY OF CHANGES

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- **General Fund Revenue Assumptions**

- Tabulation errors corrected in 2025 and 2026 “All Other” revenue category resulting in decreases

- **General Fund Transfers**

- Decrease in late 2025 transfer to Infrastructure Development Fund (from \$3.3 to \$2.9 million)
- Decrease in 2026 transfer to Capital Improvement Fund (from \$1.4 to \$1.3 million)

- **Expenditure Detail**

- Increase (\$500) to City Council Operating Expenses line item
- Adjustment to how seasonal pool staff were being accounted for in the Pool Operations Division (no change in actual cost)
- Increase (\$1,500) to Before and After School Care line item for background checks
- Revenue projection adjustments in 2025 and 2026 to the Recreation Fund and Pool Funds
- Addition to Parks Capital Fund projects
- Reduction to the Water Meter Replacement line item in the Sewer Service Division

- **Appropriation Ordinance**

- Increase to Health Insurance Fund appropriation
- Addition of 2025 appropriation for Street Maintenance Fund Debt Service

# INVESTING IN THE FUTURE

General Fund Transfers	Late 2025	2026 Budget
Capital Improvement Fund	\$750,000	<b>\$1,300,000</b>
Street Fund		\$250,000
Recreation Fund Transfer		\$270,000
Infrastructure Development Fund	<b>\$2,900,000</b>	\$100,000
Pool Fund		\$125,000
Pool Replacement Fund		\$200,000
Employee Severance Payout Fund		\$30,000
Water Fund		\$295,000

# DEPARTMENT PRESENTATIONS

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- **Recreation and Parks**

- **General Fund:** Jeffrey Mansion, Parks, Senior Programs
- **Enterprise Funds:** Recreation Administration, Recreation Programs, Jeffrey Preschool, Before and After School Care, Jeffrey Camp, Pool Operations, Pool Concessions
- **Capital Requests**

- **Service**

- **General Fund:** Service Administration, Vehicle and Grounds Maintenance, Street Lighting
- **Enterprise Funds:** State Highway, Street Maintenance, Water Administration, Water Distribution, Sewer Administration, Sewer Service, Refuse
- **Capital Requests**



# RECREATION AND PARKS

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- **Staffing Summary:** Additional Recreation Coordinator (for pool management and before/after care staff supervision)
- **Expenditure / Revenue Highlights:**
  - Brings pool management responsibilities back under the department, moving away from the third-party pool management contract
  - Stabilizes staff pay rates (reflecting cost of living increases, but not increasing as much as past budgets due to a more favorable hiring market)
  - Incorporates a 3% increase in day care rates (for Jeffrey Mansion Preschool, Jeffrey Summer Camp, and Before/After Care)
  - Includes rent for a temporary Senior Center site for 2026 while the new facility on Cassady is under construction (\$1,500 per month)

# RECREATION AND PARKS

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- **Fund Balances:**

- **Recreation Fund:** 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 (projected amount is \$2,595,000).
- **Pool Fund:** Expenses continue to outpace 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.

# PARKS: CAPITAL FUND

Capital Request	Projected Cost	Capital Fund	Rec Fund	Pool Fund
Pumphouse Park Shelterhouse Roof	\$10,000	\$10,000		
Skate Park and Dog Park Electric	\$20,000	\$20,000		
Senior Center Design	\$62,500	\$62,500		
Senior Center Contribution - Grey Box	\$625,000	\$625,000		
Senior Center Build Out	\$300,000	\$150,000	\$150,000	
Cushman	\$42,666	\$42,666		
Mansion Roof	\$63,000	\$63,000		
Mansion Flooring	\$50,000	\$50,000		
Covered Trailer for Event Equipment	\$11,000	\$11,000		
Event Two-Way Radios	\$3,500	\$3,500		
Pool Capital	\$50,000			\$50,000
<b>Total Parks Capital</b>	<b>\$1,237,666</b>	<b>\$1,037,666</b>	<b>\$150,000</b>	<b>\$50,000</b>

# SERVICE

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- **Staffing Summary:** No proposed changes.
- **Expenditure Highlights:**
  - 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: CAPITAL FUND

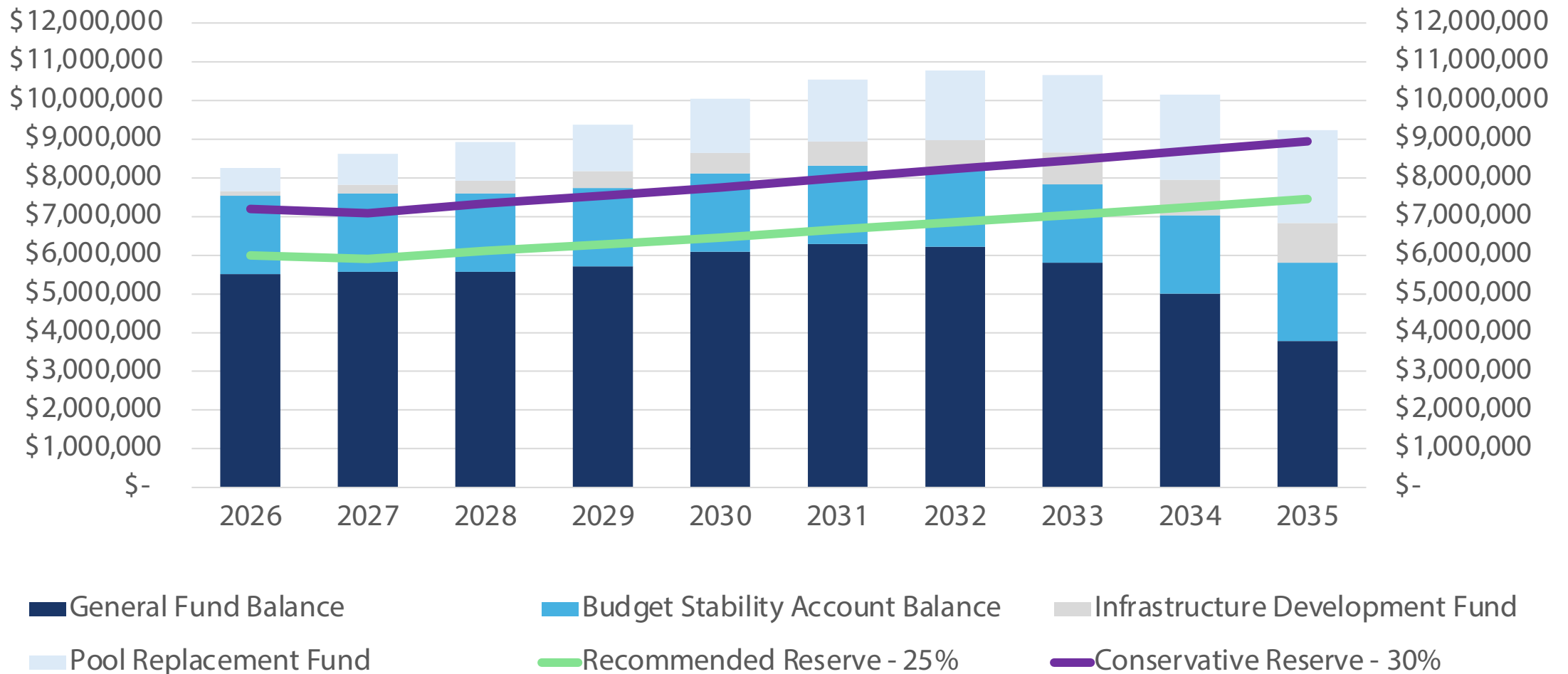
Capital Request	Projected Cost	Capital Fund
Stump Grinder	\$78,000	\$78,000
Mowers (3)	\$32,000	\$32,000
Locator Truck with Post Puller	\$62,000	\$62,000
Water Dept Utility - Ford 450	\$90,000	\$90,000
Dump Truck - Mack	\$260,000	\$260,000
Alley Enhancement Program	\$10,000	\$10,000
Code Enforcement Vehicle	\$20,000	\$20,000
Dish Donkey	\$15,000	\$15,000
<b>Total Service Capital</b>	<b>\$567,000</b>	<b>\$567,000</b>

Under Consideration: Bus Stop Covered Stations



# 10-YEAR FUND BALANCE PROJECTIONS

*Change from Budget Revision 1.0: Reflects More Conservative Income Tax Projections*

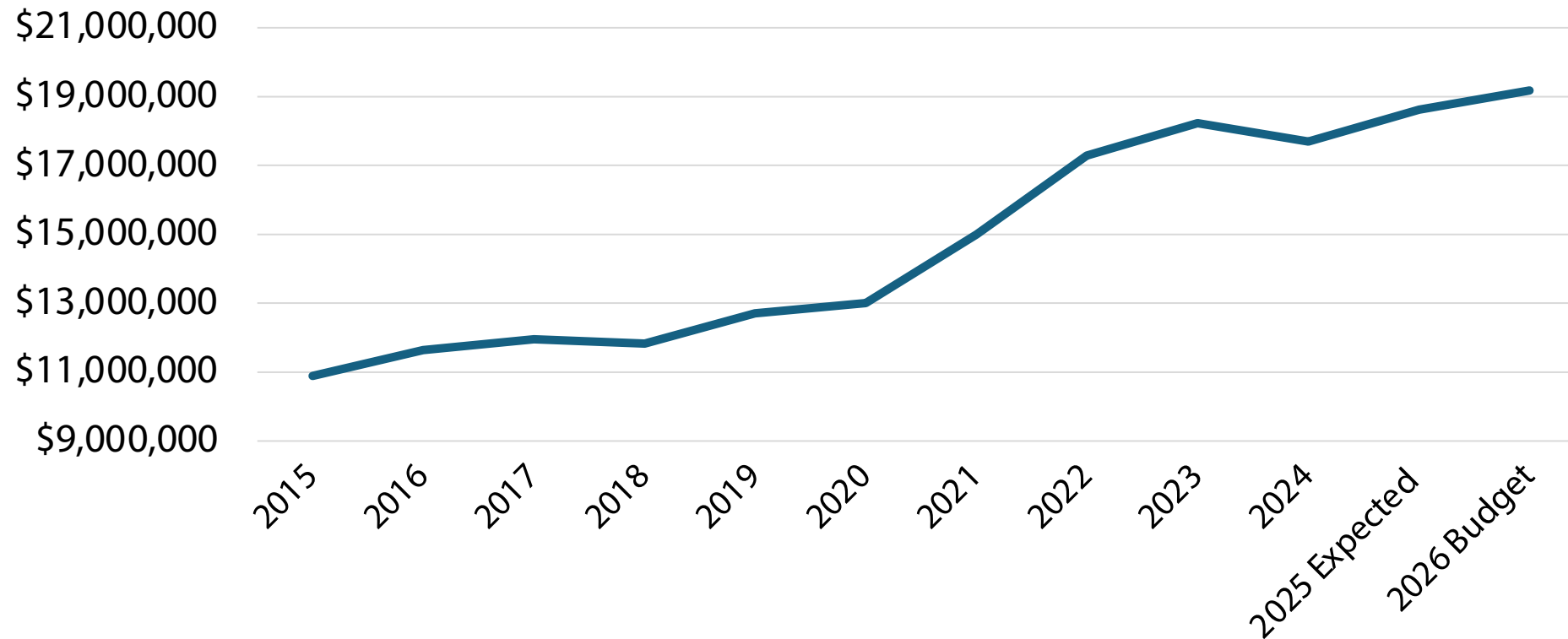


# 10-YEAR PROJECTION ASSUMPTIONS

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- 3% income tax revenue increase projection for 2026
- Slight increase in income tax in 2028 to account for The Fitzgerald
- Increase in property tax in 2030 to account for reassessment
- Lower interest earnings
- 3.0% year-over-year wage increases (COLAs)
- 5% year-over-year health insurance cost increases

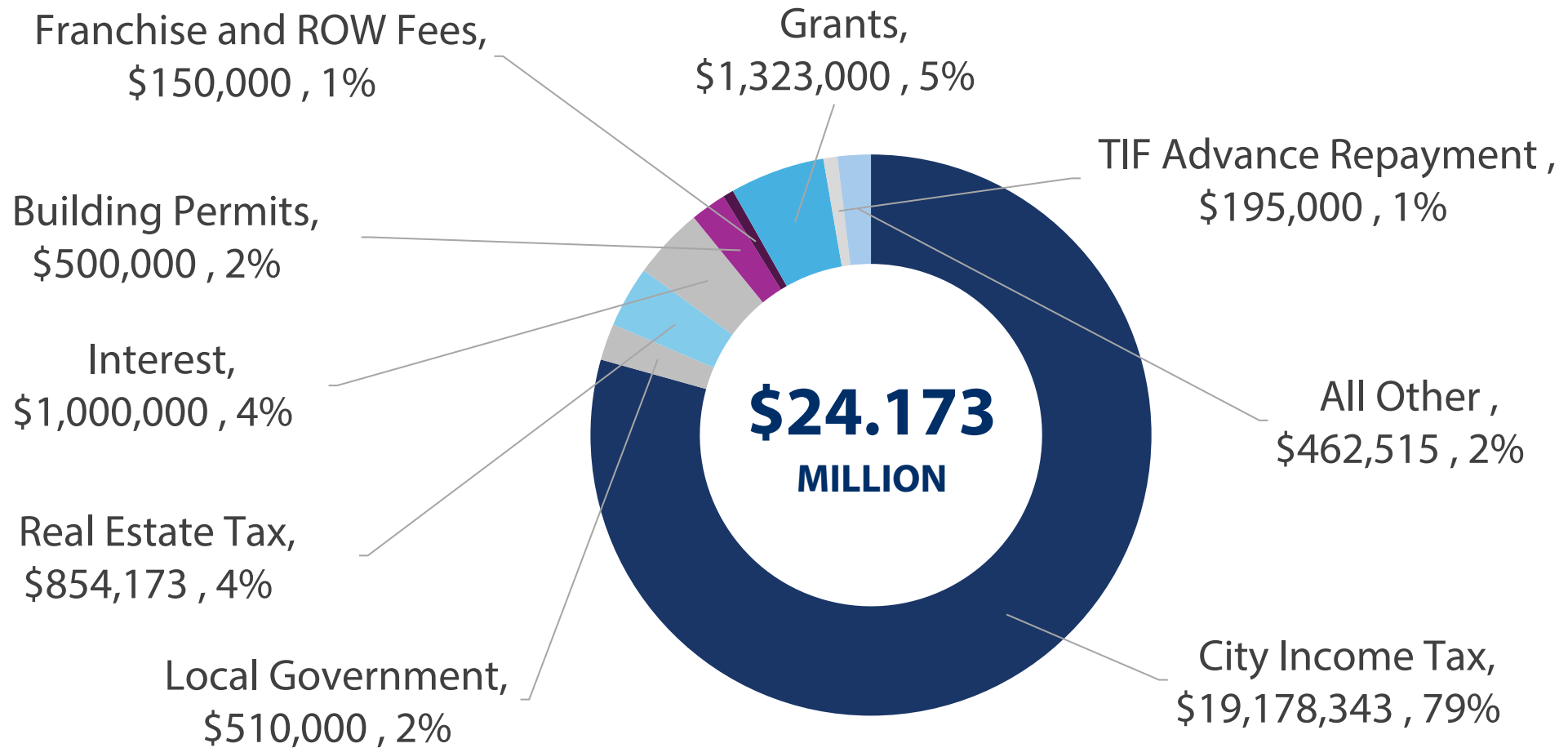
# 10-YEAR INCOME TAX SUMMARY



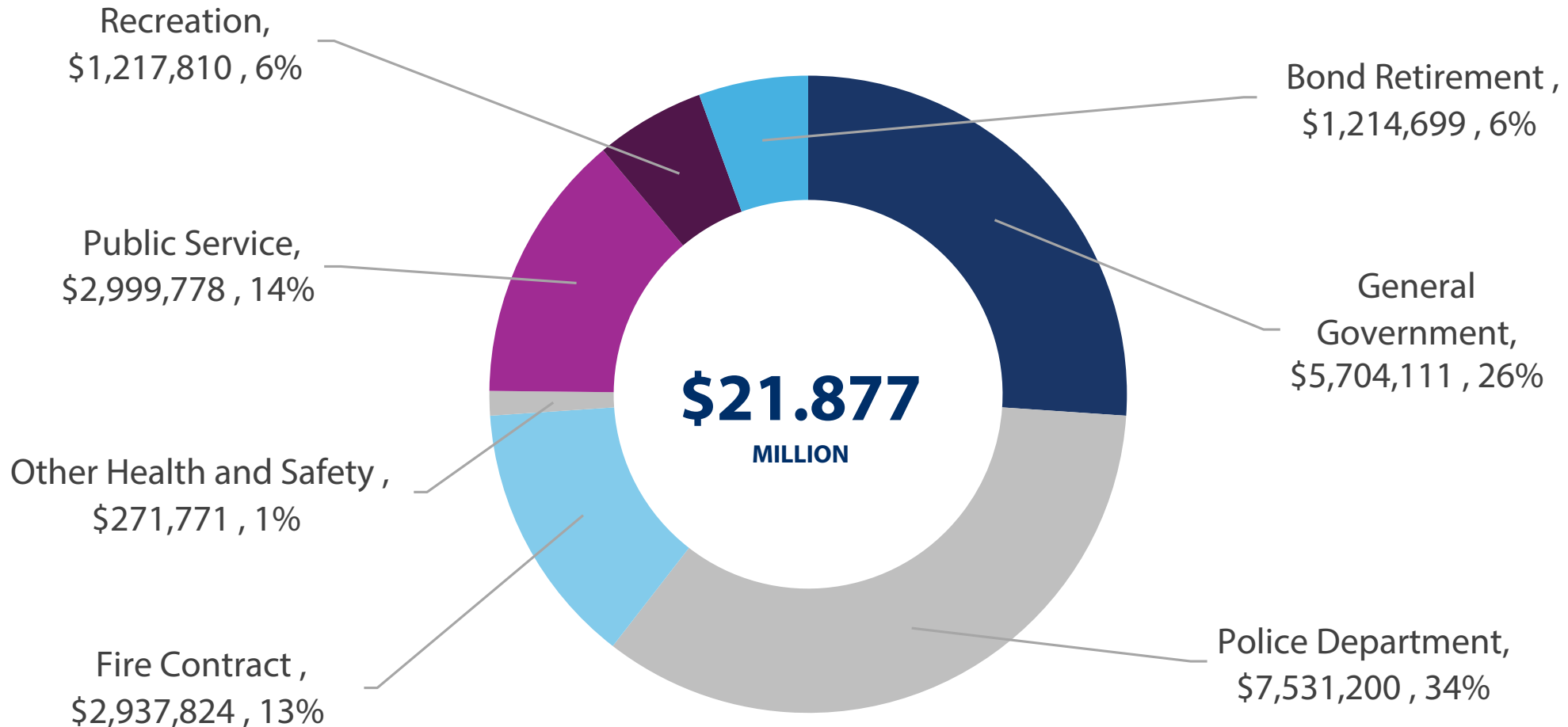
- Removing 2021/2022 (COVID-19 outliers), Bexley has approx. 4% annual income tax revenue growth
- 2026 Budget projects conservative 3% growth over 2025 expected income tax revenue
- Expected 2025 income tax revenue over \$2 million higher than budgeted



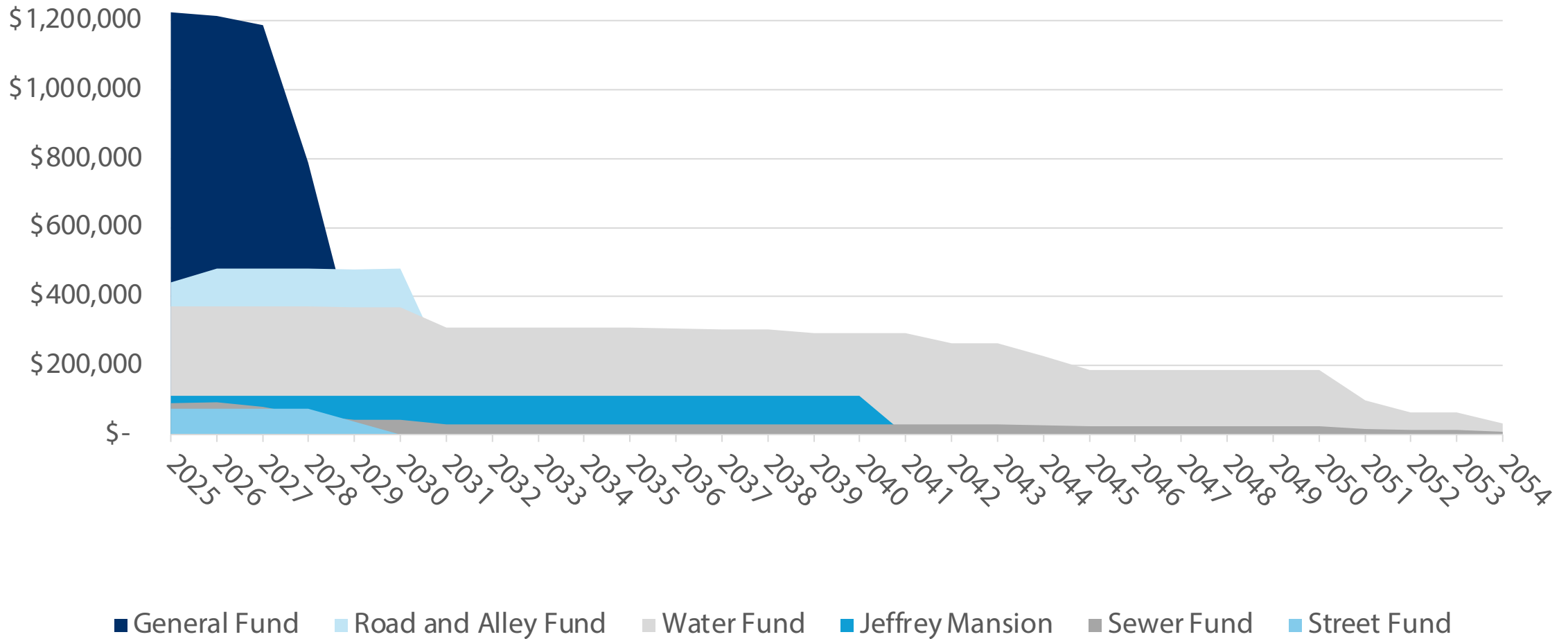
# GENERAL FUND REVENUE



# GENERAL FUND EXPENDITURES



# DEBT SERVICE



# BUDGET HIGHLIGHTS: GENERAL FUND

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- Higher than expected 2025 year-end fund balance projected due to increases in income tax revenue and savings on City of Columbus Fire Contract
- Incorporates minor operating spending increases, mostly due to staff cost-of-living adjustments (COLAs) and rising material costs
- Includes \$1.3 million in grant reimbursed expenses (with some carry over of grant funds not yet spent from prior years)
- 4.5% decrease for contract with Columbus Division of Fire
- Includes contracted COLAs for bargaining unit employees (ranging from 3.5% to 4% depending on the unit)
- Expands code enforcement investment
- Includes new Social Services Coordinator position to advance mental health and resource navigation support goals
- Invests in expanded financial controls and cyber security
- Continues support for premium health and public safety services

# BUDGET HIGHLIGHTS: ALL FUNDS

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- Maintains healthy reserves across all funds, including the General Fund, Budget Stabilization Fund, and Pool Replacement and Infrastructure Development Fund (which can be used in emergency situations for operational needs)
- Advances goals and objectives of the City's strategic plans
- Includes new positions to support code enforcement, social services, and moving pool operations in-house ; 3% COLAs for non-bargaining unit employees
- Supports staff training and development
- Includes significant transfer to Infrastructure Development Fund to support environmental remediation efforts
- Incorporates funding for major capital improvement projects
- Invests in design and build out of the new senior center at 420 N. Cassady and includes rent for a temporary senior center location