



CITY OF BEXLEY
General Fund

May 2019 Budget vs Actual

	May			Year-to-Date				Year over Year Increase (Decrease)
	Budget	Actual	Better (Worse)	Budget	Actual	Better (Worse)	May-18	
Revenue								
City Income Tax	\$ 1,650,222	\$ 1,950,150	\$ 299,928	\$ 5,086,133	\$ 5,400,347	\$ 314,215	\$ 4,724,646	\$ 675,702
Local Government	35,000	45,537	10,537	175,000	177,830	2,830	173,143	4,687
Real Estate Tax	-	-	-	205,000	268,435	63,435	452,717	(184,282)
Interest	13,750	33,825	20,075	68,750	109,604	40,854	61,424	48,180
Building Permits	34,667	35,173	507	173,333	142,558	(30,775)	182,539	(39,980)
Franchise Fees	50,000	8,915	(41,085)	100,000	64,780	(35,221)	66,695	(1,916)
Grants	8,333	180	(8,153)	41,667	83,604	41,937	15,923	67,681
CIC Revenue	14,167	14,167	0	70,833	70,833	0	70,833	-
All Other	11,198	12,817	1,619	110,601	101,397	(9,204)	97,135	4,262
Totals	\$ 1,817,337	\$ 2,100,764	\$ 283,427	\$ 6,031,317	\$ 6,410,406	\$ 388,071	\$ 5,845,055	\$ 565,350
Operating Expenditures								
General Government								
Mayor's Office	\$ 20,949	\$ 18,538	\$ 2,411	\$ 134,028	\$ 130,601	\$ 3,427	\$ 131,148	\$ (547)
Grants	8,333	12,922	(4,588)	59,376	45,606	13,770	146,475	(100,869)
Auditor's Office	100,777	90,808	9,969	491,756	440,357	51,399	400,798	39,559
Attorney's Office	9,208	13,707	(4,499)	49,284	47,445	1,838	38,315	9,130
Civil Service	1,500	950	550	15,099	6,066	9,033	8,413	(2,347)
City Council	4,942	6,907	(1,965)	24,897	24,408	489	28,052	(3,645)
Mayor's Court	13,617	14,401	(784)	74,238	60,130	14,109	75,974	(15,845)
Development Office	21,692	7,080	14,612	117,179	37,642	79,537	32,762	4,880
Technology	27,551	45,381	(17,830)	166,961	143,736	23,225	143,925	(189)
Building Department	35,445	23,442	12,003	241,563	169,328	72,235	174,816	(5,488)
Boards and Commissions	2,416	2,800	(385)	24,292	2,425	21,866	1,622	803
Total General Government	\$ 246,430	\$ 236,936	\$ 9,494	\$ 1,398,672	\$ 1,107,745	\$ 290,928	\$ 1,182,301	\$ (74,556)
Public Health and Safety								
Police Department	\$ 396,914	\$ 345,876	\$ 51,039	\$ 2,700,197	\$ 2,613,733	\$ 86,463	\$ 2,420,974	\$ 192,759
Fire Contract	-	-	-	1,183,758	1,202,823	(19,066)	1,127,388	75,435
Emergency Warning	-	-	-	18,660	17,420	1,240	16,923	497
Street Lighting	28,770	18,992	9,778	203,375	135,193	68,182	170,341	(35,148)
Health Department /Grants	28,146	1,487	26,659	59,776	58,579	1,196	56,053	2,526
Total Public Health and Safety	\$ 453,830	\$ 366,355	\$ 87,476	\$ 4,165,765	\$ 4,027,749	\$ 138,016	\$ 3,791,680	\$ 236,069
Public Service								
Service Administration	\$ 14,830	\$ 12,721	\$ 2,109	\$ 104,438	\$ 105,557	\$ (1,119)	\$ 94,854	\$ 10,703
City Hall	7,248	11,026	(3,778)	48,180	45,997	2,183	33,574	12,424
Building and Parks Maintenance	100,656	105,916	(5,260)	628,636	558,222	70,414	591,494	(33,272)
Street Fund Transfer	-	-	-	100,000	100,000	-	272,593	(172,593)
Total Public Service	\$ 122,733	\$ 129,663	\$ (6,929)	\$ 881,254	\$ 809,776	\$ 71,478	\$ 992,515	\$ (182,739)

	May			Year-to-Date				Year over Year Increase (Decrease)
	Budget	Actual	Better (Worse)	Budget	Actual	Better (Worse)	May-18	
Recreation								
Jeffrey Mansion	\$ 15,810	\$ 9,848	\$ 5,962	\$ 118,169	\$ 93,758	\$ 24,411	\$ 107,968	\$ (14,210)
Jeffrey Park	24,729	22,410	2,320	170,584	109,268	61,316	110,010	(742)
Recreation Transfer				90,000	90,000	-	150,000	(60,000)
BCA Transfer							5,000	
Total Recreation	\$ 40,539	\$ 32,258	\$ 8,282	\$ 378,753	\$ 293,026	\$ 85,727	\$ 372,978	\$ (74,951)
Operating Expenditures Before Debt Service	863,533	765,211	98,322	6,824,444	6,238,296	586,148	6,339,474	(101,178)
Debt Service - Transfer to Bond Retirement Funds	570,352	570,352	-	570,352	570,352	-	717,875	(147,523)
Estimated Additional Appropriations								
Estimated Unspent Appropriations								
Total Operating Expenditures	\$ 1,433,885	\$ 1,335,563	\$ 98,322	\$ 7,394,796	\$ 6,808,648	\$ 586,148	\$ 7,057,349	\$ (248,701)
Estimated Additional Appropriations								
Estimated Unspent Appropriations								
Net Operating Expenditures	-	-	-	-	-	-	-	-
Revenue Over (Under) Expenditures:	\$ 383,452	\$ 765,201	\$ 381,749	\$ (1,363,479)	\$ (398,242)	\$ 974,219	\$	\$ (398,242)
Other Financing Sources								
Proceeds from Bonds	\$ -	-	-	-	-	-	-	-
Transfers In/Loan Repayments								
Total Other Financing Sources	-	-	-	-	-	-	-	-
Other Financing Uses								
Transfer to Budget Stability							100,000	(100,000)
Transfer to Capital Improvements Fund	100,000	100,000	-	100,000	100,000	-	302,500	(202,500)
Transfer to Employee Separation Fund							30,000	(30,000)
Transfer to Road and Alley							300,000	(300,000)
City Hall/Service Garage							-	-
Bond Issue Cost							-	-
Health Insurance							-	-
Police Pension							-	-
Street Reconstruction							-	-
Total Capital Expenditures	\$ 100,000	\$ 100,000	-	100,000	\$ 100,000	\$ -	\$ 732,500	\$ (632,500)
Beginning Fund Balance	\$ 251,225	\$ 834,709	583,484	1,998,152	\$ 1,998,152	\$ -	\$ 2,585,114	\$ (586,962)
Net Increase (Decrease)	283,452	665,201		(1,463,479)	(498,242)		(1,944,794)	1,446,552
Ending Cash Fund Balance (1)	\$ 534,677	\$ 1,499,910	965,233	534,677	\$ 1,499,910	\$ 965,233	\$ 640,321	\$ 859,589

**City of Bexley
Projected Resources and Appropriations
May 31, 2019**

	12/31/2018 Cash Balance	12/31/2018 Encumbrance	12/31/2018 Unencumbered Balance	Projected 2019 Revenue	Reduction to Prior Year Encumbrances	Total Available Resources	2019 Appropriations	Available Resources Year End 2019	Notes
GENERAL FUND	1,998,198	\$ 304,797	\$ 1,693,402	\$ 14,446,091	\$ 8,180	\$ 16,147,672	\$ 14,493,419	\$ 1,654,253	
Special Revenue Funds									
STATE HIGHWAY	\$ 55,897	\$ -	\$ 55,897	\$ 18,938		\$ 74,835	\$ 32,452	\$ 42,383	
STREET MAINTENANCE AND REPAIR	385,879	43,201	342,678	644,000	30	986,708	767,442	219,266	
RECREATION	307,609	144,741	162,867	1,682,000		1,844,867	1,725,669	119,198	
SWIMMING POOL	407,011	41,281	365,730	310,000		675,730	335,030	340,700	
LAW ENFORCE. TRUST FUND	1,596	-	1,596			1,596		1,596	
BEXLEY MEADOW MUSIC ASSOC.	-	-	-			-		-	
BEXLEY BEAUTIFICATION FUND	3,808	-	3,808			3,808		3,808	
FRIENDS OF JEFFREY PARK FUND	3,542	-	3,542	2,750		6,292	1,200	5,092	
ENFORCEMENT & EDUCATION FUND	18,379	-	18,379			18,379		18,379	
BEXLEY YOUTH ATHLETIC FUND	17,987	-	17,987	10,750		28,737	7,500	21,237	
TOURISM PROMOTION AND COMM	4,658	-	4,658	2,300		6,958	5,000	1,958	
EVENTS AND EQUIPMENT FUND	1,676	1,290	386	1,000		1,386		1,386	
MARYANNA HOLBROOK SCHOLARSH	47,140	-	47,140	33,000		80,140	20,000	60,140	
MAYOR'S COURT COMPUTER FUND	1,222	-	1,222	1,500		2,722	1,000	1,722	
TAX INCENTIVE FUND	3,537	-	3,537			3,537		3,537	
MAIN ST PUBLIC IMP. TAX INC. E	188,642	174,545	14,097	279,000		293,097	268,250	24,847	
URBAN REDEVELOPMENT TAX INCR	-	-	-	195,000		195,000	136,725	58,275	
Friends of Jeffrey Mansion Preschod	2,623	-	2,623	400		3,023	800	2,223	
Neighbors Helping Neighbors Fund	2,305	-	2,305			2,305		2,305	
FARMERS MARKET	125	-	125	10,000		10,125	10,000	125	
MAIN EVENT FUND	619	-	619	20,000		20,619	20,000	619	
Total Special Revenue Funds	\$ 1,454,254	\$ 405,058	\$ 1,049,196	\$ 3,210,638	\$ 30	\$ 4,259,864	\$ 3,331,068	\$ 928,796	
Debt Service Funds									
BOND RETIREMENT	\$ 388,382	\$ -	\$ 388,382	\$ 1,868,379		\$ 2,256,761	\$ 1,686,379	\$ 570,382	
ECONOMIC DEVELOPMENT BOND S	3,315	-	3,315			3,315		3,315	
Total Debt Service	\$ 391,697	\$ -	\$ 391,697	\$ 1,868,379	\$ -	\$ 2,260,076	\$ 1,686,379	\$ 573,697	
Capital Projects Funds									
SPECIAL ASSESSMENTS	\$ 51,375	\$ -	\$ 51,375	\$ 2,500		\$ 53,875		\$ 53,875	
CAPITAL IMPROVEMENTS	1,386,778	1,115,391	271,386	200,000		471,386		471,386	
STREETS AND ALLEYS	313,131	244,566	68,566	2,093,400		2,161,966	1,801,326	360,640	
East Broad Street Improvements	8,580	-	8,580			8,580			
ASHBOURNE AND ROOSEVELT PROJ	207,000	179,795	27,205	2,403,926	5,250	2,436,381	2,403,926	32,455	
ROOSEVELT AVENUE SOUTH STANW	-	-	-	3,551,834		3,551,834	3,551,834	-	
JEFFREY MANSION FUND	235,500	7,400	228,100			228,100		228,100	
Total Capital Projects Funds	\$ 2,202,363	\$ 1,547,152	\$ 655,212	\$ 8,251,660	\$ 5,250	\$ 8,912,122	\$ 7,757,086	\$ 1,146,456	
Enterprise Funds									
WATER	\$ 1,165,799	\$ 1,008,751	\$ 157,049	\$ 2,747,598	\$ 559,884	\$ 3,464,530	\$ 2,507,862	\$ 956,668	
SEWER	3,507,143	838,130	2,669,013	2,762,898	190,409	5,622,320	2,528,225	3,094,095	
REFUSE	1,404,850	384,569	1,020,281	1,281,140		2,301,421	1,691,670	609,751	
Total Enterprise Funds	6,077,793	2,231,450	3,846,343	6,791,636	750,293	11,388,272	6,727,757	4,660,515	
Fiduciary Funds									
POLICE PENSION	\$ 196,186	\$ -	\$ 196,186	\$ 691,221		\$ 887,407	\$ 691,221	\$ 196,186	
BLDG. STANDARDS FEE ASSESMEN	8,561	-	8,561	2,000		10,561	1,800	8,761	
UNCLAIMED FUNDS	11,491	-	11,491			11,491		11,491	
SEWER CAPACITY FUND	13,857	-	13,857			13,857		13,857	
BEXLEY CELEBRATIONS ASSOCIATIO	13,370	-	13,370	45,000		58,370	45,000	13,370	
POLICE OFFICER OPTIONAL EQUIPM	13,775	230	13,545			13,545		13,545	
HEALTH INSURANCE FUND	348,245	-	348,245			348,245		348,245	
Employee Separation Fund	55,689	-	55,689			55,689		55,689	
Total Fiduciary Funds	\$ 661,173	\$ 230	\$ 660,943	\$ 738,221	\$ -	\$ 1,399,164	\$ 738,021	\$ 661,143	

CITY OF BEXLEY
Non- General Funds
From: 1/1/2019 to 5/30/2019

Description	Budget	YTD	Unexpended Balance
STATE HIGHWAY	\$ 32,452	\$ 27,754	\$ 4,698
STREET MAINTENANCE AND REPAIR	810,613	363,033	447,580
RECREATION	1,870,410	752,683	1,117,727
SPECIAL ASSESSMENTS	-	1,416	(1,416)
WATER	2,956,729	1,023,245	1,933,484
SEWER	3,175,947	1,025,907	2,150,040
REFUSE	2,076,239	541,113	1,535,125
POLICE PENSION	697,721	269,128	428,593
CAPITAL IMPROVEMENTS	1,115,218	258,292	856,925
SWIMMING POOL	391,310	61,924	329,386
FRIENDS OF JEFFREY PARK FUND	1,200	-	1,200
ENFORCEMENT & EDUCATION FUND	-	-	-
BLDG. STANDARDS FEE ASSESSMENT	1,800	268	1,532
BEXLEY YOUTH ATHLETIC FUND	7,500	-	7,500
TOURISM PROMOTION AND COMMUNITY EVENTS	5,000	-	5,000
EVENTS AND EQUIPMENT FUND	1,290	581	709
MARYANNA HOLBROOK SCHOLARSHIP	20,000	-	20,000
BUDGET STABILITY FUND	-	-	-
MAYOR'S COURT COMPUTER FUND	1,000	-	1,000
UNCLAIMED FUNDS	-	-	-
WINTER MEDLEY FUND	-	-	-
STREETS AND ALLEYS	1,479,966	77,598	1,402,367
TAX INCENTIVE FUND	-	-	-
MAIN ST PUBLIC IMP. TAX INC. E	442,795	251,378	191,417
ECONOMIC DEVELOPMENT BOND SERV	87,925	-	87,925
URBAN REDEVELOPMENT TAX INCREMENT EQUIVALENT FUND	99,500	30,235	69,265
Friends of Jeffrey Mansion Preschool	800	-	800
Neighbors Helping Neighbors Fund	-	-	-
FARMERS MARKET	10,000	-	10,000
BEXLEY CELEBRATIONS ASSOCIATION FUND	45,000	-	45,000
POLICE OFFICER OPTIONAL EQUIPMENT FUND	5,230	2,730	2,500
MAIN EVENT FUND	20,000	4,606	15,394
HEALTH INSURANCE FUND	985,600	577,600	408,000
Employee Separation Fund	-	1,771	(1,771)
ASHBOURNE AND ROOSEVELT PROJECT FUND	2,583,721	373,884	2,209,837
2106 EAST MAIN ST ENVIRONMENTAL CLEANUP FUND	-	-	-
CASSADY AVE CLEANUP	-	-	-
ROOSEVELT AVENUE SOUTH STANWOOD	3,551,834	592,910	2,958,924
JEFFREY MANSION FUND	357,400	47,550	309,850
	<u>\$ 24,702,579</u>	<u>\$ 6,528,333</u>	<u>\$ 18,174,246</u>



Statement of Cash Position
City of Bexley
Statement of Cash Position
From: 1/1/2019 to 5/31/2019

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expense YTD	Unexpended Balance
1	GENERAL FUND	\$ 1,998,148	\$ 6,410,406	\$ 6,908,648	\$ 1,499,906
2	STATE HIGHWAY	86,577	13,687	27,754	72,509
3	STREET MAINTENANCE AND REPAIR	297,315	344,829	363,033	279,110
5	RECREATION	307,609	656,537	752,683	211,462
6	BOND RETIREMENT	388,382	732,102	242,726	877,758
8	SPECIAL ASSESSMENTS	51,375	41,788	1,416	91,746
9	WATER	1,165,799	1,122,939	1,023,245	1,265,493
10	SEWER	3,507,143	1,247,521	1,025,907	3,728,758
11	REFUSE	1,404,850	638,857	541,113	1,502,594
12	POLICE PENSION	196,186	449,406	269,128	376,465
13	CAPITAL IMPROVEMENTS	1,386,778	100,000	258,292	1,228,485
14	SWIMMING POOL	407,011	162,551	61,924	507,638
18	LAW ENFORCE. TRUST FUND	1,596	1,763	-	3,359
19	BEXLEY MEADOW MUSIC ASSOC.	-	-	-	-
20	BEXLEY BEAUTIFICATION FUND	3,808	-	-	3,808
23	FRIENDS OF JEFFREY PARK FUND	3,542	50	-	3,592
24	ENFORCEMENT & EDUCATION FUND	18,379	380	-	18,759
25	BLDG. STANDARDS FEE ASSESSMENT	8,561	911	268	9,205
26	BEXLEY YOUTH ATHLETIC FUND	17,987	5,500	-	23,487
27	TOURISM PROMOTION AND COMMUNITY EVENTS	4,658	938	-	5,596
28	EVENTS AND EQUIPMENT FUND	1,676	1,712	581	2,807
29	MARYANNA HOLBROOK SCHOLARSHIP	47,140	1,000	-	48,140
30	BUDGET STABILITY FUND	1,425,000	-	-	1,425,000
31	MAYOR'S COURT COMPUTER FUND	1,222	845	-	2,067
32	UNCLAIMED FUNDS	11,491	-	-	11,491
33	WINTER MEDLEY FUND	-	-	-	-
34	STREETS AND ALLEYS	313,131	1,116,518	77,598	1,352,051
35	TAX INCENTIVE FUND	3,537	-	-	3,537
36	MAIN ST PUBLIC IMP. TAX INC. E	188,642	198,753	251,378	136,016
39	SEWER CAPACITY FUND	13,857	-	-	13,857
44	DODGE BALL FUND	-	-	-	-
51	ECONOMIC DEVELOPMENT BOND SERV	3,315	-	-	3,315
55	East Broad Street Improvements	8,580	-	-	8,580
56	Friends of Jeffrey Mansion Preschool	2,623	-	-	2,623
57	Neighbors Helping Neighbors Fund	2,305	-	-	2,305
58	FARMERS MARKET	125	-	-	125
59	BEXLEY CELEBRATIONS ASSOCIATION FUND	13,370	5,000	-	18,370
60	POLICE OFFICER OPTIONAL EQUIPMENT FUND	13,775	1,722	2,730	12,767
61	MAIN EVENT FUND	619	-	4,606	(3,986)
62	HEALTH INSURANCE FUND	348,245	985,751	577,600	756,395
63	Employee Separation Fund	55,689	-	1,771	53,918
64	ASHBOURNE AND ROOSEVELT PROJECT FUND	207,000	349,693	373,884	182,809
65	2106 EAST MAIN ST ENVIRONMENTAL CLEANUP FUND	-	-	-	-
66	CASSADY AVE CLEANUP	-	-	-	-
67	ROOSEVELT AVENUE SOUTH STANWOOD	-	592,910	592,910	-
68	JEFFREY MANSION FUND	235,500	-	47,550	187,950
Grand Total:		\$ 14,152,545	\$ 15,282,260	\$ 13,436,981	\$ 15,997,824



**RECONCILIATION OF CASH POSITION
CHECKING AND INVESTMENT ACCOUNT STATEMENTS**

Bank Reconciliation as of >	28-Feb-19	31-Mar-19	30-Apr-19	31-May-19
PNC Checking Account per Bank	\$ 733,045	\$ 1,730,614	\$ 2,835,745	\$ 3,065,905
Less Outstanding Checks	\$ (119,931)	\$ (209,179)	\$ (109,775)	\$ (151,818)
Returned Items				
OPRES Payment Outstanding				
Unrecognized Revenue				
Transfer in Transit				
Pre-Posted Revenue				
Pre-Posted Expenditure	(66,173)			
Payroll Account				
Other Adjustments	3,623	5,235	1,750	2,605
PNC Account per Books	\$ 550,564	\$ 1,526,670	\$ 2,727,719	\$ 2,916,692
Other Accounts:				
STAR	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
First Financial	221,541	221,692	221,838	221,988
Nationwide				
US Bank Trust	13,217,344	12,748,246	12,749,612	12,771,444
US Bank Cash				
Payroll				
Investment Accounts sub-total	\$ 13,548,885	\$ 13,079,938	\$ 13,081,450	\$ 13,103,432
First Financial Interest	(1,541)	(1,692)	(1,838)	(150)
Net US Bank Trust Interest		(30,902)	(32,427)	(22,310)
Nationwide Interest				
Net realized Loss				
Trust Fees				
Other Adjustments - Accured Interest paid			159	160
Investment Accounts per Books	\$ 13,547,344	\$ 13,047,344	\$ 13,047,344	\$ 13,081,132
Total Cash Fund Balances per Books	\$ 14,097,908	\$ 14,574,014	\$ 15,775,063	\$ 15,997,824