



CITY OF BEXLEY
General Fund

May 2020 Budget vs Actual

	May			Year-to-Date				Year over Year Increase (Decrease)
	Budget	Actual	Better (Worse)	Budget	Actual	Better (Worse)	May-19	
<u>Revenue</u>								
City Income Tax	\$ 1,746,116	\$ 1,003,410	\$ (742,705)	\$ 5,381,684	\$ 4,763,123	\$ (618,561)	\$ 5,400,347	\$ (637,224)
Local Government	35,000	31,036	(3,964)	175,000	180,160	5,160	177,830	2,330
Real Estate Tax	-	-	-	205,000	262,601	57,601	268,435	(5,833)
Interest	20,833	1,538	(19,295)	104,167	109,958	5,791	109,604	354
Building Permits	34,667	19,320	(15,347)	173,333	131,836	(41,497)	142,558	(10,722)
Franchise Fees	50,000	32,420	(17,580)	100,000	85,445	(14,555)	64,780	20,665
Grants	23,250	8,390	(14,860)	116,250	20,890	(95,360)	83,604	(62,714)
CIC Revenue	14,167	14,167	0	70,833	70,833	0	70,833	-
All Other	17,422	48,914	31,492	172,095	118,544	(53,551)	101,397	17,147
Totals	\$ 1,941,454	\$ 1,159,194.45	\$ (782,260)	\$ 6,498,363	\$ 5,743,390.46	\$ (754,972)	\$ 6,410,406	\$ (667,015)
<u>Operating Expenditures</u>								
<u>General Government</u>								
Mayor's Office	\$ 35,124	\$ 18,209	\$ 16,915	\$ 201,756	\$ 171,621	\$ 30,135	\$ 130,601	\$ 41,020
Grants	23,250	105,459	(82,209)	116,250	130,012	(13,762)	45,606	84,406
Auditor's Office	112,879	(163,865)	276,744	511,350	176,482	334,868	440,357	(263,876)
Attorney's Office	10,917	5,500	5,417	54,583	32,912	21,671	47,445	(14,533)
Civil Service	1,333	-	1,333	6,667	3,007	3,660	6,066	(3,059)
City Council	4,942	3,952	991	24,711	23,263	1,448	24,408	(1,145)
Mayor's Court	14,863	8,524	6,339	76,819	57,442	19,377	60,130	(2,688)
Development Office	19,173	4,890	14,283	98,278	41,772	56,505	37,642	4,130
Technology	28,672	34,681	(6,009)	150,860	160,422	(9,562)	143,736	16,686
Building Department	39,340	26,572	12,768	245,740	184,862	60,878	169,328	15,534
Senior Programs	13,838	7,088	6,749	79,444	44,973	34,471		
Boards and Commissions	2,624	3,825	(1,201)	13,119	9,963	3,157	2,425	7,537
Total General Government	\$ 306,953	\$ 54,835	\$ 252,119	\$ 1,579,576	\$ 1,036,729	\$ 542,848	\$ 1,107,745	\$ (115,988)
<u>Public Health and Safety</u>								
Police Department	\$ 402,481	\$ 328,574	\$ 73,906	\$ 2,752,905	\$ 2,581,345	\$ 171,560	\$ 2,613,733	\$ (32,388)
Fire Contract	-	-	-	1,237,987	1,237,987	-	1,202,823	35,164
Emergency Warning	-	4,670	(4,670)	19,500	28,845	(9,345)	17,420	11,425
Street Lighting	26,289	57,510	(31,222)	148,064	161,726	(13,663)	135,193	26,533
Health Department	-	-	-	63,677	60,853	2,824	58,579	2,274
Total Public Health and Safety	\$ 428,769	\$ 390,755	\$ 38,014	\$ 4,222,133	\$ 4,070,757	\$ 151,376	\$ 4,027,749	\$ 43,008
<u>Public Service</u>								
Service Administration	\$ 8,149	\$ 5,531	\$ 2,618	\$ 46,524	\$ 50,371	\$ (3,846)	\$ 105,557	\$ (55,186)



	May			Year-to-Date				Year over Year Increase (Decrease)
	Budget	Actual	Better (Worse)	Budget	Actual	Better (Worse)	May-19	
City Hall							45,997	
Building and Parks Maintenance	102,918	94,566	8,352	612,794	540,214	72,580	558,222	(18,008)
Street Fund Transfer	-	-	-	66,000	66,000	-	100,000	(34,000)
Total Public Service	\$ 111,067	\$ 100,097	\$ 10,970	\$ 725,318	\$ 656,585	\$ 68,733	\$ 809,776	\$ (107,194)
					65,999			
Recreation								
Jeffrey Mansion	\$ 15,938	\$ (82,360)	\$ 98,298	\$ 108,450	\$ 77,685	\$ 30,765	\$ 93,758	\$ (16,073)
Jeffrey Park	22,457	17,751	4,706	126,925	119,010	7,916	109,268	9,742
Recreation Transfer	-	90,000	-	90,000	90,000	-	90,000	-
Total Recreation	\$ 38,395	\$ 25,390	\$ 13,004	\$ 325,375	\$ 286,695	\$ 38,680	\$ 293,026	\$ (6,331)
Operating Expenditures Before Debt Service	885,184	571,077	314,108	6,852,402	6,050,765	801,637	6,238,296	(187,530)
Debt Service - Transfer to Bond Retirement Funds	544,007	544,007	-	544,007	544,007	-	570,352	(26,345)
Estimated Additional Appropriations								
Estimated Unspent Appropriations								
Total Operating Expenditures	\$ 1,429,191	\$ 1,115,084	\$ 314,108	\$ 7,396,409	\$ 6,594,772	\$ 801,637	\$ 6,808,648	\$ (213,875)
Revenue Over (Under) Expenditures	\$ 512,263	\$ 44,111	\$ (468,152)	\$ (898,046)	\$ (851,382)	\$ 46,664	\$ (398,242)	\$ (453,140)
<u>Other Financing Sources</u>								
Debt Service repayments Repayments			-	307,746	307,746	-		307,746
Total Other Financing Sources	-	-	-	307,746	307,746	-		307,746
<u>Other Financing Uses</u>								
Transfer to Budget Stability	\$	\$		\$	\$	\$	\$	\$
Transfer to Capital Improvements Fund	525,000	525,000	-	525,000	525,000	-	100,000	425,000
Prior year Encumbrances		21,726	(21,726)	466,102	197,700	268,402		197,700
Employee Payout Fund				100,000	100,000	-		100,000
City Hall/Service Garage						-		-
Police Pension						-		-
Misc. Adjustment						-		-
Street Reconstruction						-		-
Total Other Uses	\$ 525,000	\$ 546,726	(21,726)	1,091,102	822,700	268,402	100,000	722,700
Beginning Fund Balance	\$ 1,410,968	\$ 2,215,878	804,910	3,079,599	3,079,599	-	1,998,152	1,081,447
Net Increase (Decrease)	(12,737)	(502,615)		(1,681,402)	(1,366,336)		(498,242)	(868,094)
Ending Cash Fund Balance	\$ 1,398,231	\$ 1,713,263	315,032	1,398,201	1,713,263	315,062	1,499,910	213,353

**City of Bexley
Projected Resources and Appropriations
May 31, 2020**

Fund	12/31/2019 Cash Balance	December 31, 2019 Encumbrance	December 31, 2019 Unencumbered Balance	Projected 2020 Other Sources	Reduction to Prior Year Encumbrances	Total Available Resources	2020 Appropriations	Available Resources Year End 2020	Notes
GENERAL FUND	3,079,628	465,833	2,613,795	16,089,189	12,280	18,702,984	16,251,070	2,451,914	Additional \$98,000 appropriation
Special Revenue Funds									
STATE HIGHWAY	66,831	-	66,831	50,338		117,169	67,452	49,717	
STREET MAINTENANCE AND REPAIR	309,705	26,330	283,375	818,475		1,101,850	830,873	270,977	
RECREATION	236,430	51,459	184,971	1,806,000		1,990,971	1,916,369	74,602	
SWIMMING POOL	416,207	43,170	373,037	320,000		693,037	376,595	316,442	
LAW ENFORCE. TRUST FUND	5,212	-	5,212	3,700		8,912		8,912	
BEXLEY BEAUTIFICATION FUND	3,808	-	3,808			3,808		3,808	
FRIENDS OF JEFFREY PARK FUND	4,062	-	4,062	500		4,562	1,200	3,362	
ENFORCEMENT & EDUCATION FUND	19,582	-	19,582	1,200		20,782		20,782	
BEXLEY YOUTH ATHLETIC FUND	17,712	-	17,712	11,000		28,712	12,000	16,712	
TOURISM PROMOTION AND COMMUNITY EVENTS	4,673	2,764	1,909	3,200		5,109	5,000	109	
EVENTS AND EQUIPMENT FUND	3,289	-	3,289	1,700		4,989		4,989	
MARYANNA HOLBROOK SCHOLARSHIP	56,742	684	56,058	31,000		87,058	30,000	57,058	
MAYOR'S COURT COMPUTER FUND	2,507	-	2,507	2,000		4,507	1,000	3,507	
TAX INCENTIVE FUND	3,537	-	3,537			3,537		3,537	
MAIN ST PUBLIC IMP. TAX INC. E	259,355	177,427	81,928	279,000	56,915	417,843	268,250	149,593	
URBAN REDEVELOPMENT TAX INCREMENT EQVALENT FUN	77,069	-	77,069	195,000		272,069	191,700	80,369	
FARMERS MARKET	125	-	125			125		125	
BEXLEY CELEBRATIONS ASSOCIATION AND EVENTS FUND	18,370	-	18,370	65,000		83,370	65,000	18,370	
Total Special Revenue Funds	1,505,216	301,834	1,203,383	3,588,113	56,915	4,848,410	3,765,439	1,082,971	
Debt Service Funds									
BOND RETIREMENT	490,216	-	490,216	1,816,946		2,307,162	1,816,946	490,216	
ECONOMIC DEVELOPMENT BOND SERV	3,315	-	3,315	87,975		91,290	87,975	3,315	
Total Debt Service Funds	493,531	-	493,531	1,904,921	-	2,398,452	1,904,921	493,531	
Capital Projects Funds									
SPECIAL ASSESSMENTS	99,025	-	99,025	50,000		149,025		149,025	
CAPITAL IMPROVEMENTS	1,229,419	748,655	480,764	2,800,000		3,280,764	2,559,659	721,105	
STREETS AND ALLEYS	539,892	231,799	308,093	2,093,400		2,401,493	1,929,049	472,444	
ASHBOURNE AND ROOSEVELT PROJECT FUND (1)	181,879	154,674	27,205	2,012,063		2,039,268	2,012,063	27,205	
ROOSEVELT AVENUE SOUTH STANWOOD (1)	-	-	-	2,207,797		2,207,797		-	
JEFFREY MANSION FUND	90,605	7,400	83,205	2,200,000		2,283,205	1,790,605	492,600	
SOUTH CASSINGHAM AND VERNON ROAD	-	-	-	4,947,392		4,947,392		-	
Total Capital Project Funds	2,140,820	1,142,528	998,293	16,310,652	-	17,308,945	15,446,565	1,862,380	
Enterprise Funds									
WATER	1,397,417	345,524	1,051,893	2,782,226		3,834,119	2,610,964	1,223,155	
SEWER	3,968,941	912,094	3,056,847	2,844,153		5,901,000	2,913,893	2,987,107	
REFUSE	1,522,882	94,512	1,428,369	1,316,417		2,744,786	1,233,463	1,511,323	
Total Enterprise Funds	6,889,239	1,352,130	5,537,109	6,942,796	-	12,479,905	6,758,320	5,721,585	
Fiduciary funds									
POLICE PENSION	246,151	-	246,151	718,271		964,422	718,271	246,151	
BLDG. STANDARDS FEE ASSESSMENT	10,995	1,149	9,846	3,000		12,846	1,800	11,046	
UNCLAIMED FUNDS	11,491	-	11,491			11,491		11,491	
SEWER CAPACITY FUND	14,873	-	14,873	5,000		19,873		19,873	
POLICE OFFICER OPTIONAL EQUIPMENT FUND	14,501	-	14,501	3,500		18,001		18,001	
HEALTH INSURANCE FUND	205,995	-	205,995	1,096,000		1,301,995	1,096,160	205,835	
Employee Separation Fund	42,120	-	42,120	100,000		142,120	100,000	42,120	
Total Fiduciary Funds	546,127	1,149	544,978	1,925,771	-	2,470,749	1,916,231	554,518	

(1) Remaining balance at end of 2019 automatically re-appropriated

CITY OF BEXLEY
Non- General Funds
From: 1/1/2020 to 5/31/2020

Fund	Budget	YTD	Remaining
02 - STATE HIGHWAY Total	\$ 67,452	\$ 26,933	\$ 40,519
03 - STREET MAINTENANCE AND REPAIR Total	857,204	448,228	408,976
05 - RECREATION Total	1,967,828	587,497	1,380,331
06 - BOND RETIREMENT Total	1,816,946	345,578	1,471,368
08 - SPECIAL ASSESSMENTS Total	-	-	-
09 - WATER Total	2,956,488	782,649	2,173,839
10 - SEWER Total	3,825,988	1,466,910	2,359,078
11 - REFUSE Total	1,327,975	465,284	862,691
12 - POLICE PENSION Total	718,271	276,693	441,578
13 - CAPITAL IMPROVEMENTS Total	3,308,314	414,523	2,893,791
14 - SWIMMING POOL Total	419,765	54,408	365,357
23 - FRIENDS OF JEFFREY PARK FUND Total	1,200	-	1,200
25 - BLDG. STANDARDS FEE ASSESSMENT Total	2,949	-	2,949
26 - BEXLEY YOUTH ATHLETIC FUND Total	12,000	-	12,000
27 - TOURISM PROMOTION AND COMMUNITY EVENTS Total	7,764	246	7,517
29 - MARYANNA HOLBROOK SCHOLARSHIP Total	30,684	684	30,000
31 - MAYOR'S COURT COMPUTER FUND Total	1,000	-	1,000
34 - STREETS AND ALLEYS Total	2,160,839	719,434	1,441,405
36 - MAIN ST PUBLIC IMP. TAX INC. E Total	388,762	291,030	97,733
51 - ECONOMIC DEVELOPMENT BOND SERV Total	87,925	-	87,925
52 - URBAN REDEVELOPMENT TAX INCREMENT EQUIVALENT FUND Total	191,700	70,611	121,089
56 - Friends of Jeffrey Mansion Preschool Total	800	-	800
59 - BEXLEY CELEBRATIONS ASSOCIATION AND EVENTS FUND Total	65,000	18,370	46,630
62 - HEALTH INSURANCE FUND Total	1,096,160	563,231	532,929
63 - Employee Separation Fund Total	100,000	51,371	48,629
64 - ASHBOURNE AND ROOSEVELT PROJECT FUND Total	2,166,737	15,842	2,150,895
65 - 2106 EAST MAIN ST ENVIRONMENTAL CLEANUP FUND Total	18,539	18,539	-
66 - CASSADY AVE CLEANUP Total	-	-	-
67 - ROOSEVELT AVENUE SOUTH STANWOOD Total	2,207,797	1,088,243	1,119,554
68 - JEFFREY MANSION FUND Total	1,798,005	798,726	999,279
69 - CASSINGHAM AND VERNON Total	4,947,392	3,168	4,944,224
70 - BEXLEY LAND BANK FUND Total	-	-	-
Grand Total	\$ 32,551,483	\$ 8,508,197	\$ 24,043,286



Statement of Cash Position
City of Bexley
Statement of Cash Position
From: 1/1/2020 to 5/31/2020

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expense YTD	Unexpended Balance
	1 GENERAL FUND	\$ 3,079,599	\$ 6,051,136	\$ 7,417,472	\$ 1,713,264
	2 STATE HIGHWAY	66,831	19,545	26,933	59,443
	3 STREET MAINTENANCE AND REPAIR	309,705	333,047	448,228	194,524
	5 RECREATION	323,151	429,861	587,497	165,515
	6 BOND RETIREMENT	490,216	1,271,683	345,578	1,416,321
	8 SPECIAL ASSESSMENTS	99,026	(24,278)	-	74,747
	9 WATER	1,397,417	1,159,167	782,649	1,773,935
	10 SEWER	3,968,941	1,232,272	1,466,910	3,734,303
	11 REFUSE	1,522,882	612,217	465,284	1,669,814
	12 POLICE PENSION	246,151	470,981	276,693	440,439
	13 CAPITAL IMPROVEMENTS	1,229,419	525,000	414,523	1,339,897
	14 SWIMMING POOL	417,678	46,350	54,408	409,621
	18 LAW ENFORCE. TRUST FUND	5,212	0	-	5,212
	20 BEXLEY BEAUTIFICATION FUND	3,808	-	-	3,808
	23 FRIENDS OF JEFFREY PARK FUND	4,062	-	-	4,062
	24 ENFORCEMENT & EDUCATION FUND	19,582	390	-	19,972
	25 BLDG. STANDARDS FEE ASSESSMENT	10,995	486	-	11,481
	26 BEXLEY YOUTH ATHLETIC FUND	17,712	350	-	18,062
	27 TOURISM PROMOTION AND COMMUNITY EVENTS	4,673	1,027	246	5,454
	28 EVENTS AND EQUIPMENT FUND	3,289	-	-	3,289
	29 MARYANNA HOLBROOK SCHOLARSHIP	56,742	300	684	56,358
	30 BUDGET STABILITY FUND	1,525,000	-	-	1,525,000
	31 MAYOR'S COURT COMPUTER FUND	2,507	630	-	3,137
	32 UNCLAIMED FUNDS	11,491	-	-	11,491
	33 WINTER MEDLEY FUND	-	-	-	-
	34 STREETS AND ALLEYS	539,892	1,408,329	719,434	1,228,787
	35 TAX INCENTIVE FUND	3,537	-	-	3,537
	36 MAIN ST PUBLIC IMP. TAX INC. E	259,355	146,611	291,030	114,936
	39 SEWER CAPACITY FUND	14,873	-	-	14,873
	51 ECONOMIC DEVELOPMENT BOND SERV	3,315	70,000	-	73,315
	52 URBAN REDEVELOPMENT TAX INCREMENT EQUIVALENT FUND	77,069	54,066	70,611	60,525
	55 East Broad Street Improvements	8,580	-	-	8,580
	56 Friends of Jeffrey Mansion Preschool	2,598	-	-	2,598
	57 Neighbors Helping Neighbors Fund	2,305	-	-	2,305
	58 FARMERS MARKET	125	-	-	125
	59 BEXLEY CELEBRATIONS ASSOCIATION AND EVENTS FUND	18,370	-	18,370	-
	60 POLICE OFFICER OPTIONAL EQUIPMENT FUND	14,501	331	-	14,832
	61 MAIN EVENT FUND	-	-	-	-
	62 HEALTH INSURANCE FUND	200,304	1,083,190	563,231	720,263
	63 Employee Separation Fund	42,120	100,000	51,371	90,749
	64 ASHBOURNE AND ROOSEVELT PROJECT FUND	181,879	3,386	15,842	169,423
	65 2106 EAST MAIN ST ENVIRONMENTAL CLEANUP FUND	-	18,539	18,539	-
	66 CASSADY AVE CLEANUP	-	-	-	-
	67 ROOSEVELT AVENUE SOUTH STANWOOD	-	1,088,243	1,088,243	-
	68 JEFFREY MANSION FUND	90,605	1,700,000	798,726	991,879
	69 CASSINGHAM AND VERNON	-	3,168	3,168	-
	70 BEXLEY LAND BANK FUND	-	38,750	-	38,750
Grand Total:		\$ 16,275,517	\$ 17,844,776	\$ 15,925,669	\$ 18,194,624



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

Bank Reconciliation as of >	29-Feb-20	31-Mar-20	30-Apr-20
PNC Checking Account per Bank	\$ 2,044,734	\$ 3,441,288	\$ 2,450,416
Less Outstanding Checks Returned Items	\$ (677,041)	\$ (47,581)	\$ (22,820)
Payroll Account Other Adjustments	1,829	1,456	1,456
PNC Account per Books	\$ 1,369,523	\$ 3,395,163	\$ 2,429,052
Other Accounts:			
STAR	\$ 1,610,000	\$ 1,610,000	\$ 3,110,000
First Financial	223,324	223,324	223,463
Ohio State Bank			223,416
US Bank Trust	12,974,025	13,021,333	13,028,349
Payroll			
Investment Accounts sub-total	\$ 14,807,349	\$ 14,854,657	\$ 16,585,228
First Financial Interest	(746)	(888)	(45)
Net US Bank Trust Interest	(8,803)		(79)
Net realized Loss			
Ohio State Bank Interest			
Trust Fees			
Other Adjustments - Accured Interest paid	(142)		
Investment Accounts per Books	\$ 14,797,658	\$ 14,853,769	\$ 16,585,104
Total Cash Fund Balances per Books	\$ 16,167,181	\$ 18,248,932	\$ 19,014,157