



CITY OF BEXLEY
General Fund

March 2022 Budget vs Actual

	March			Year-to-Date				Year over Year Increase (Decrease)
	Budget	Actual	Better (Worse)	Budget	Actual	Better (Worse)	Mar-21	
Revenue								
City Income Tax	\$ 907,744	\$ 760,338	\$ (147,406)	\$ 3,277,109	\$ 3,175,621	\$ (101,488)	\$ 3,000,271	\$ 175,350
Local Government	41,667	38,895	(2,771)	125,000	137,576	12,576	131,963	5,614
Real Estate Tax	287,500	318,591	31,091	287,500	318,591	31,091	313,745	4,846
Interest	16,667	14,749	(1,917)	50,000	40,018	(9,982)	60,861	(20,843)
Building Permits	34,667	21,754	(12,913)	104,000	90,163	(13,837)	104,550	(14,387)
Franchise and ROW Fees	7,917	30,137	22,220	73,751	30,137	(43,614)	41,577	(11,440)
Grants	41,250	13,440	(27,810)	123,750	80,556	(43,194)	7,500	73,056
CIC Revenue	14,167	84,167	70,000	42,500	88,333	45,833	54,258	34,076
All Other	37,417	10,568	(26,848)	112,250	103,852	(8,398)	97,122	6,730
Totals	\$ 1,388,994	\$ 1,292,639	\$ (96,355)	\$ 4,195,860	\$ 4,064,849	\$ (131,011)	\$ 3,811,847	\$ 253,002
Operating Expenditures								
General Government								
Mayor's Office	\$ 33,527	\$ 32,816	\$ 711	\$ 141,771	\$ 128,579	\$ 13,191	\$ 108,361	\$ 20,218
Grants	41,250	6,928	34,322	123,750	38,022	85,728	230,421	(192,399)
Auditor's Office	65,734	72,487	(6,754)	358,668	337,611	21,056	312,529	25,082
Attorney's Office	14,053	12,738	1,316	42,160	26,691	15,469	32,455	(5,764)
Civil Service	1,917	1,739	178	5,750	1,779	3,971	50	1,729
City Council	5,439	3,954	1,486	16,318	11,948	4,369	12,222	(274)
Courts	13,667	23,103	(9,436)	43,895	38,231	5,664	19,373	18,858
Development Office	19,670	5,923	13,747	61,799	21,057	40,742	18,603	2,454
Technology	31,134	41,791	(10,657)	102,065	83,563	18,502	69,383	14,180
Building Department	43,837	41,921	1,916	188,154	164,127	24,027	161,747	2,380
Senior Programs	16,006	6,207	9,799	59,864	39,856	20,008	27,757	12,099
Boards and Commissions	2,548	553	1,995	7,644	4,723	2,921	1,620	3,103
Total General Government	\$ 288,782	\$ 250,159	\$ 38,623	\$ 1,151,836	\$ 896,187	\$ 255,649	\$ 994,521	\$ (98,334)
Public Health and Safety								
Police Department	\$ 439,958	\$ 390,524	\$ 49,433	\$ 1,899,717	\$ 1,851,929	\$ 47,788	\$ 1,930,184	\$ (78,255)
Fire Contract	-	-	-	-	-	-	1,237,987	(1,237,987)
Emergency Warning	19,500	-	19,500	19,500	18,120	1,380	22,777	(4,657)
Street Lighting	29,026	49,661	(20,635)	106,529	84,114	22,415	80,582	3,532
Health Department	66,034	62,323	3,711	66,034	62,859	3,174	61,075	1,785
Total Public Health and Safety	\$ 554,517	\$ 502,508	\$ 52,009	\$ 2,091,780	\$ 2,017,022	\$ 74,758	\$ 3,332,605	\$ (1,315,583)
Public Service								
Service Administration	\$ 16,424	\$ 15,959	\$ 464	\$ 69,145	\$ 65,178	\$ 3,967	\$ 41,464	\$ 23,715
Building and Parks Maintenance	118,979	96,801	22,179	470,364	449,996	20,368	359,987	90,009
Street Fund Transfer	-	-	-	16,500	66,000	(49,500)	66,000	-



	March			Year-to-Date				Year over Year Increase (Decrease)
	Budget	Actual	Better (Worse)	Budget	Actual	Better (Worse)	Mar-21	
Total Public Service	\$ 135,403	\$ 112,760	\$ 22,643	\$ 556,009	\$ 581,174	\$ (25,166)	\$ 467,451	\$ 113,724
Recreation								
Jeffrey Mansion	\$ 18,119	\$ 13,217	\$ 4,902	\$ 87,574	\$ 73,169	\$ 14,405	\$ 55,473	\$ 17,696
Jeffrey Park	34,269	21,908	12,361	119,720	80,983	38,737	78,493	2,491
Recreation Transfer	-	-	-	62,500	62,500	-	90,000	(27,500)
Total Recreation	\$ 52,388	\$ 35,125	\$ 17,263	\$ 269,793	\$ 216,652	\$ 53,141	\$ 223,965	\$ (7,313)
Operating Expenditures Before Debt Service	1,031,090	900,552	130,538	4,069,418	3,711,036	358,382	5,018,542	(1,307,506)
Debt Service - Transfer to Bond Retirement Funds	-	-	-	247,096	247,096	-	-	247,096
Estimated Additional Appropriations								
Estimated Unspent Appropriations								
Total Operating Expenditures	\$ 1,031,090	\$ 900,552	\$ 130,538	\$ 4,316,514	\$ 3,958,132	\$ 358,382	\$ 5,018,542	\$ (1,060,410)
Revenue Over (Under) Expenditures	\$ 357,904	\$ 392,087	\$ 34,183	\$ (120,654)	\$ 106,717	\$ 227,371	\$ (1,206,695)	\$ 1,313,412
Other Financing Sources								
CARES Reimbursement		-	-		52,631	52,631	397,071	(344,440)
Total Other Financing Sources	-	-	-	-	52,631	52,631	397,071	(344,440)
Other Financing Uses								
Transfer to Budget Stability	\$ -	\$ -	\$ -	37,500	\$ 37,500	\$ -	\$ -	\$ 37,500
Transfer to Capital Improvements Fund	-	-	-	250,000	250,000	-	-	250,000
Employee Payout Fund	-	-	-	7,500	7,500	-	30,000	(22,500)
Transfer to Infrastructure Development	-	-	-	225,000	225,000	-	-	-
Transfer to Pool Fund	-	-	-	50,000	50,000	-	-	-
Transfer to Economec Bond Dev.	-	-	-	-	-	-	-	-
Prior year Encumbrances	-	75,902	(75,902)	941,977	243,536	698,441	150,492	93,044
Total Other Uses	\$ -	\$ 75,902	(75,902)	1,511,977	\$ 813,536	\$ 698,441	\$ 180,492	\$ 358,044
Beginning Fund Balance	\$ 2,217,021	\$ 3,237,183	1,020,162	4,207,556	\$ 4,207,556	\$ -	\$ 3,278,366	\$ 929,190
Audit Adjustment								
Net Increase (Decrease)	357,904	316,185		(1,632,631)	(654,188)		(990,116)	335,928
Ending Cash Fund Balance	\$ 2,574,925	\$ 3,553,368	978,443	2,574,925	\$ 3,553,368	\$ 978,443	\$ 2,288,250	\$ 1,265,118

Notes March 31, 2022 Report

- 1) Questions arose regarding the large amount of Other Revenues, \$71,000 over budget year to date on the February report. \$52,630 of CARES reimbursement was included in that amount. This is more properly reported under other financing sources and has been moved there on the March report. Additionally the City received \$19,000 in funding from OPATA for police training.
- 2) Income tax is slightly under budget year to date but continues to out pace last year by \$175,000.
- 3) Building Permits are down year to date versus budget and 2021. In 2021 there were a large number of demolitions and new builds which pushed the numbers high. It is possible that this revenue may fall slightly this year.
- 4) ROW and Franchise Fees are under budget due in part to timing and also to a small overestimate of ROW fees. The original budget estimate is \$95,000, however the actual amount as currently estimated by the ROW Coordinator is \$73,096 based on the permits in process.
- 6) The negative March variance for Street Lighting was due to the purchase of light poles to be used throughout the City totaling \$29,360.
- 7) The Street Fund Transfer is higher than normal due to a low 1/1/2022 balance in the fund. The entire amount of the transfer was needed at the beginning of the year instead of the 25% budgeted.
- 8) Unspent prior year encumbrances continue to be represent a large portion of the ending fund balance in excess of budget, \$698 thousand of the \$978 thousand excess. To date \$160 thousand of prior year encumbrances have been closed and I anticipate that a large portion of the remaining \$781 thousand will also be closed.

City of Bexley
Projected Resources and Appropriations
March 31, 2022

Fund	12/31/2021 Cash Balance	12/31/2021 Encumbrance	12/31/2021 Unencumbered Balance	Projected 2022 Other Sources	Reduction to Prior Year Encumbrances	Total Available Resources	2022 Appropriations	Available Resources Year End 2022	Notes
01 - GENERAL FUND Total	4,207,555	941,977	3,265,578	18,485,489	160,378	21,911,445	18,594,820	3,316,625	
Special Revenue Funds									
02 - STATE HIGHWAY Total	135,937	11,267	124,670	90,082		214,752	77,412	137,340	
03 - STREET MAINTENANCE AND REPAIR Total	131,442	3,499	127,943	731,600		859,543	857,342	2,201	
05 - RECREATION Total	511,471	366,134	145,336	2,007,000		2,152,336	2,101,922	50,414	
14 - SWIMMING POOL Total	348,043	32,964	315,079	395,000		710,079	514,331	195,747	12-22 \$111,000 Added \$75,000
18 - LAW ENFORCEMENT TRUST FUND	8,951		8,951	1,300		10,251		10,251	
20 - BEXLEY BEAUTIFICATION	3,808		3,808			3,808		3,808	
23 - FRIENDS OF JEFFREY PARK FUND Total	2,210	-	2,210	1,500		3,710	1,200	2,510	
24 - ENFORCEMENT AND EDUCATION FUND	20,774		20,774	610		21,384		21,384	
26 - BEXLEY YOUTH ATHLETIC FUND Total	19,132	-	19,132	5,400		24,532	12,000	12,532	
27 - TOURISM PROMOTION AND COMMUNITY	5,748	-	5,748	2,300		8,048	5,000	3,048	
28 - EVENTS AND EQUIPMENT FUND Total	3,289	-	3,289			3,289	1,500	1,789	
29 - MARYANNA HOLBROOK SCHOLARSHIP Tot	59,465	-	59,465	13,100		72,565	30,000	42,565	
31 - MAYOR'S COURT COMPUTER FUND Total	4,737	4,272	465	1,500		1,965	1,500	465	
35 - TAX INCENTIVE FUND	3,537		3,537			3,537		3,537	
36 - MAIN ST PUBLIC IMP. TAX INC. E Total	344,356	108,876	235,480	325,000		560,480	290,635	269,845	
52 - URBAN REDEVELOPMENT TAX INCREMENT	2,086	-	2,086	108,200		110,286	77,725	32,561	
56 - Friends of Jeffrey Mansion Preschool Total	8,469	1,449	7,020	7,800		14,820	3,500	11,320	
57 - NEIGHBORS HELPING NEIGHBORS	3,231		3,231			3,231		3,231	
55 - FARMERS MARKET FUND	125		125			125		125	
59 - BEXLEY CELEBRATIONS ASSOCIATION AND	112	-	112	65,000		65,112	65,000	112	
70 - BEXLEY LAND BANK FUND	40,540		40,540			40,540		40,540	
71 - LOCAL CORONAVIRUS RELIEF FUND Total	56,625	44,978	11,647		(11,647)	(0)		(0)	(1)
73 - AMERICAN RESCUE PLAN ACT Total	713,187	-	713,187	727,737		1,440,924	1,442,744	(1,820)	
75 - INFRASTRUCTURE DEVELOPMENT FUND	1,100,000		1,100,000			1,100,000		1,100,000	
Total Special Revenue Funds	3,527,274	573,440	2,953,833	4,483,129	(11,647)	7,425,315	5,481,812	1,943,504	
Debt Service Funds									
06 - BOND RETIREMENT Total	467,507	-	467,507	1,964,016		2,431,523	1,964,016	467,507	
51 - ECONOMIC DEVELOPMENT BOND SERV To	16,897	-	16,897	91,450		108,347	88,700	19,647	
Total Debt Service Funds	484,405	-	484,405	2,055,466	-	2,539,871	2,052,716	487,155	
Capital Projects Funds									
08 - SPECIAL ASSESSMENTS Total	94,494	-	94,494			94,494	94,000	494	
13 - CAPITAL IMPROVEMENTS Total	1,505,101	451,483	1,053,618	1,000,000		2,053,618	1,427,432	626,186	
34 - STREETS AND ALLEYS Total	736,811	174,169	562,643	2,239,400		2,802,043	2,025,030	777,012	
55 - BROAD STREET FUND	8,580		8,580			8,580		8,580	
64 - ASHBOURNE AND ROOSEVELT	164,884		164,884			164,884		164,884	
68 - JEFFREY MANSION FUND Total	39,500	39,500	-			-		-	
69 - CASSINGHAM AND VERNON Total		-	-	2,197,150		2,197,150	2,197,150	-	
72 - SOUTH DREXEL AND GRANDON AVE. IMPR	236,583	236,298	285	4,692,063	236,298	4,928,646	4,928,361	285	
Total Capital Projects Funds	2,785,952	901,450	1,884,502	10,128,613	236,298	12,249,413	10,671,973	1,577,440	
Enterprise Funds									
09 - WATER Total	1,497,460	99,174	1,398,287	3,064,152	71,470	4,533,908	3,253,090	1,280,819	
10 - SEWER Total	3,784,220	1,196,199	2,588,020	2,978,038	2,182	5,568,241	3,037,816	2,530,425	
11 - REFUSE Total	1,448,050	9,710	1,438,340	1,373,653	212	2,812,205	1,501,429	1,310,776	
Total Enterprise Funds	6,729,730	1,305,083	5,424,647	7,415,843	73,864	12,914,354	7,792,335	5,122,019	
Fiduciary Funds									
12 - POLICE PENSION Total	362,733	-	362,733	625,000		987,733	774,484	213,249	
25 - BLDG. STANDARDS FEE ASSESSMENT Total	14,227	3,600	10,627	1,767		12,394	1,800	10,594	
32 - UNCLAIMED FUNDS	11,491		11,491			11,491		11,491	
39 - SEWER CAPACITY FUND	14,873		14,873			14,873		14,873	
60 - POLICE OFFICER OPTIONAL EQ. FUND	12,710		12,710			12,710		12,710	
62 - HEALTH INSURANCE FUND Total	401,599	-	401,599	2,825,876		3,227,475	1,623,672	1,603,803	
63 - Employee Separation Fund Total	58,733	-	58,733	30,000		88,733	30,000	58,733	
Total Fiduciary Funds	876,365	3,600	872,765	3,482,643	-	4,355,408	2,429,956	1,925,452	
Grand Total	18,611,281	3,725,550	14,885,731	46,051,183	458,893	61,395,806	47,023,612	14,372,195	

(1) A prior year encumbrance journal was posted for the \$11,647 inadvertently left unencumbered at year end.

CITY OF BEXLEY
 Non- General Funds
 From: 1/1/2022 to 3/31/2022

Fund	Budget	YTD	Remaining
02 - STATE HIGHWAY Total	\$ 88,679	\$ 56,943	\$ 31,737
03 - STREET MAINTENANCE AND REPAIR Total	860,752	265,159	595,594
05 - RECREATION Total	2,467,973	562,547	1,905,427
06 - BOND RETIREMENT Total	1,964,016	115,409	1,848,607
08 - SPECIAL ASSESSMENTS Total	94,000	-	94,000
09 - WATER Total	3,280,793	747,337	2,533,456
10 - SEWER Total	4,231,833	675,138	3,556,696
11 - REFUSE Total	1,510,927	494,548	1,016,379
12 - POLICE PENSION Total	774,484	169,212	605,272
13 - CAPITAL IMPROVEMENTS Total	1,878,789	194,836	1,683,953
14 - SWIMMING POOL Total	436,295	29,851	406,444
23 - FRIENDS OF JEFFREY PARK FUND Total	1,200	1,200	-
25 - BLDG. STANDARDS FEE ASSESSMENT Total	5,400	-	5,400
26 - BEXLEY YOUTH ATHLETIC FUND Total	12,000	-	12,000
27 - TOURISM PROMOTION AND COMMUNITY EVENTS Total	5,000	-	5,000
28 - EVENTS AND EQUIPMENT FUND Total	1,500	-	1,500
29 - MARYANNA HOLBROOK SCHOLARSHIP Total	30,000	-	30,000
31 - MAYOR'S COURT COMPUTER FUND Total	5,772	2,500	3,272
34 - STREETS AND ALLEYS Total	2,199,199	735,785	1,463,413
35 - TAX INCENTIVE FUND Total	-	-	-
36 - MAIN ST PUBLIC IMP. TAX INC. E Total	399,511	189,325	210,186
51 - ECONOMIC DEVELOPMENT BOND SERV Total	88,700	-	88,700
52 - URBAN REDEVELOPMENT TAX INCREMENT EQUIVALENT FUND Total	77,725	23,486	54,239
56 - Friends of Jeffrey Mansion Preschool Total	4,949	158	4,791
59 - BEXLEY CELEBRATIONS ASSOCIATION AND EVENTS FUND Total	65,000	-	65,000
62 - HEALTH INSURANCE FUND Total	1,623,672	378,791	1,244,881
63 - Employee Separation Fund Total	30,000	-	30,000
68 - JEFFREY MANSION FUND Total	39,500	20,741	18,759
69 - CASSINGHAM AND VERNON Total	2,197,151	734,636	1,462,515
70 - BEXLEY LAND BANK FUND Total	-	-	-
71 - LOCAL CORONAVIRUS RELIEF FUND Total	56,626	57,312	(686)
72 - SOUTH DREXEL AND GRANDON AVE. IMPROVEMENTS Total	4,928,361	440,373	4,487,989
73 - AMERICAN RESCUE PLAN ACT Total	1,442,744	5,433	1,437,311
75 - INFRASTRUCTURE DEVELOPMENT FUND Total	-	-	-
Grand Total	\$ 30,802,553	\$ 5,900,720	\$ 24,901,833



Statement of Cash Position
City of Bexley
Statement of Cash Position
From: 1/1/2022 to 3/31/2022

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expense YTD	Unexpended Balance
1	GENERAL FUND	\$ 4,207,555	\$ 4,117,480	\$ 4,771,668	\$ 3,553,366
2	STATE HIGHWAY	135,937	11,608	56,943	90,603
3	STREET MAINTENANCE AND REPAIR	131,442	225,812	265,159	92,096
5	RECREATION	511,471	345,501	562,547	294,425
6	BOND RETIREMENT	467,507	1,211,296	115,409	1,563,394
8	SPECIAL ASSESSMENTS	94,494	30,534	-	125,027
9	WATER	1,497,460	682,980	747,337	1,433,103
10	SEWER	3,784,220	684,384	675,138	3,793,466
11	REFUSE	1,448,050	345,235	494,548	1,298,736
12	POLICE PENSION	362,733	302,824	169,212	496,344
13	CAPITAL IMPROVEMENTS	1,505,101	250,000	194,836	1,560,265
14	SWIMMING POOL	348,043	51,632	29,851	369,824
18	LAW ENFORCE. TRUST FUND	8,951	714	-	9,665
23	FRIENDS OF JEFFREY PARK FUND	2,210	-	1,200	1,010
24	ENFORCEMENT & EDUCATION FUND	20,774	180	-	20,954
25	BLDG. STANDARDS FEE ASSESSMENT	14,227	350	-	14,577
26	BEXLEY YOUTH ATHLETIC FUND	19,132	1,000	-	20,132
27	TOURISM PROMOTION AND COMMUNITY EVENTS	5,748	139	-	5,887
28	EVENTS AND EQUIPMENT FUND	3,289	-	-	3,289
29	MARYANNA HOLBROOK SCHOLARSHIP	59,465	2,500	-	61,965
30	BUDGET STABILITY FUND	1,725,000	37,500	-	1,762,500
31	MAYOR'S COURT COMPUTER FUND	4,737	195	2,500	2,432
32	UNCLAIMED FUNDS	11,491	-	-	11,491
33	WINTER MEDLEY FUND	-	-	-	-
34	STREETS AND ALLEYS	736,811	1,101,330	735,785	1,102,356
35	TAX INCENTIVE FUND	3,537	-	-	3,537
36	MAIN ST PUBLIC IMP. TAX INC. E	344,356	191,498	189,325	346,529
39	SEWER CAPACITY FUND	14,873	-	-	14,873
42	BEXLEY BANNER FUND	-	-	-	-
52	URBAN REDEVELOPMENT TAX INCREMENT EQUIVALENT FUND	2,086	55,223	23,486	33,823
53	NORTHEAST QUADRANT PROJECT FUND	-	-	-	-
56	Friends of Jeffrey Mansion Preschool	8,469	-	158	8,311
57	Neighbors Helping Neighbors Fund	3,231	-	-	3,231
58	FARMERS MARKET	125	-	-	125
59	BEXLEY CELEBRATIONS ASSOCIATION AND EVENTS FUND	112	-	-	112
60	POLICE OFFICER OPTIONAL EQUIPMENT FUND	12,710	522	-	13,231
61	MAIN EVENT FUND	-	-	-	-
62	HEALTH INSURANCE FUND	401,599	1,202,205	378,791	1,225,013
63	Employee Separation Fund	58,734	7,500	-	66,234
64	ASHBOURNE AND ROOSEVELT PROJECT FUND	164,884	-	-	164,884
65	2106 EAST MAIN ST ENVIRONMENTAL CLEANUP FUND	-	-	-	-
68	JEFFREY MANSION FUND	39,500	-	20,741	18,759
69	CASSINGHAM AND VERNON	-	734,636	734,636	-
70	BEXLEY LAND BANK FUND	40,540	5,037	-	45,577
71	LOCAL CORONAVIRUS RELIEF FUND	56,626	686	57,312	0
72	SOUTH DREXEL AND GRANDON AVE. IMPROVEMENTS	236,583	435,514	440,373	231,725
73	AMERICAN RESCUE PLAN ACT	713,187	1,413	5,433	709,166
75	INFRASTRUCTURE DEVELOPMENT FUND	1,100,000	225,000	-	1,325,000
Grand Total:		20,336,283	12,296,720	10,672,388	21,960,615



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

Bank Reconciliation as of >	31-Dec-21	31-Jan-22	28-Feb-22	31-Mar-22
PNC Checking Account per Bank	\$ 944,571	\$ 1,730,236	\$ 1,716,875	\$ 2,721,120
Less Outstanding Checks	\$ (1,009,156)	\$ (485,946)	\$ (158,512)	\$ (207,083)
Net I Cloud Adjustments				
Pre-posted Expense		10,898		
Unposted-Posted Revenue				(2,879)
Payroll Pulled From Wrong Account by PNC	(6,187)			
Other Adjustments (net)	215	(281)	2,912	197
PNC Account per Books	\$ (70,557)	\$ 1,254,907	\$ 1,561,275	\$ 2,511,355
Other Accounts:				
STAR	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
First Financial	223,998	224,016	224,034	224,053
Ohio State Bank	250,000	250,000	250,000	250,000
Ohio State Bank (Savings)	4,480,033	3,481,685	3,483,021	3,484,702
US Bank Trust	15,355,170	15,360,413	15,376,832	15,390,505
Payroll				
Investment Accounts sub-total	\$ 20,409,201	\$ 19,416,114	\$ 19,433,887	\$ 19,449,260
First Financial Interest				
Net US Bank Trust Interest				
Ohio State Bank Interest	(2,129)			
Trust Fees				
Other Adjustments -	(231)		95	
Investment Accounts per Books	\$ 20,406,841	\$ 19,416,114	\$ 19,433,982	\$ 19,449,260
Total Cash Fund Balances per Books	\$ 20,336,283	\$ 20,671,021	\$ 20,995,257	\$ 21,960,615