



CITY OF BEXLEY
General Fund

April 2022 Budget vs Actual

	April			Year-to-Date				Year over Year Increase (Decrease)
	Budget	Actual	Better (Worse)	Budget	Actual	Better (Worse)	Apr-21	
<u>Revenue</u>								
City Income Tax	\$ 1,015,442	\$ 1,168,946	\$ 153,504	\$ 4,292,551	\$ 4,344,567	\$ 52,016	\$ 3,939,293	\$ 405,274
Local Government	41,667	37,610	(4,056)	166,667	175,187	8,520	165,941	9,246
Real Estate Tax	-	-	-	287,500	318,591	31,091	313,745	4,846
Interest	16,667	9,110	(7,557)	66,667	49,128	(17,539)	65,191	(16,063)
Building Permits	34,667	25,174	(9,493)	138,667	115,337	(23,330)	134,522	(19,185)
Franchise and ROW Fees	7,917	7,684	(233)	81,668	37,821	(43,847)	50,000	(12,179)
Grants	41,250	59,576	18,326	165,000	140,132	(24,868)	28,567	111,565
CIC Revenue	14,167	14,167	0	56,667	102,500	45,833	68,424	34,076
All Other	37,417	63,947	26,530	149,667	167,799	18,133	153,996	13,803
Totals	\$ 1,209,193	\$ 1,386,214	\$ 177,021	\$ 5,405,052	\$ 5,451,063	\$ 46,010	\$ 4,919,679	\$ 531,384
<u>Operating Expenditures</u>								
<u>General Government</u>								
Mayor's Office	\$ 33,527	\$ 38,133	\$ (4,606)	\$ 175,298	\$ 166,712	\$ 8,586	\$ 139,886	\$ 26,826
Grants	41,250	13,848	27,402	165,000	51,870	113,130	347,749	(295,879)
Auditor's Office	82,167	70,080	12,087	440,835	407,691	33,144	372,761	34,930
Attorney's Office	14,053	17,473	(3,420)	56,213	44,164	12,049	55,228	(11,064)
Civil Service	1,917	5,854	(3,937)	7,667	7,633	34	50	7,583
City Council	5,439	8,136	(2,697)	21,757	20,085	1,672	20,718	(633)
Courts	13,667	12,784	884	57,562	51,015	6,547	36,427	14,588
Development Office	19,670	8,549	11,121	81,469	29,606	51,863	32,927	(3,321)
Technology	31,134	24,965	6,169	133,199	108,528	24,671	90,196	18,332
Building Department	43,837	35,715	8,122	231,991	199,842	32,149	202,275	(2,433)
Senior Programs	16,006	8,921	7,085	75,870	48,777	27,093	33,477	15,300
Boards and Commissions	2,548	540	2,008	10,192	5,263	4,929	1,914	3,349
Total General Government	\$ 305,216	\$ 244,998	\$ 60,218	\$ 1,457,052	\$ 1,141,185	\$ 315,867	\$ 1,333,608	\$ (192,423)
<u>Public Health and Safety</u>								
Police Department	\$ 439,958	\$ 362,110	\$ 77,848	\$ 2,339,675	\$ 2,214,039	\$ 125,636	\$ 2,283,792	\$ (69,753)
Fire Contract	1,263,788	1,263,755	33	1,263,788	1,263,755	33	1,237,987	25,768
Emergency Warning	-	-	-	19,500	18,120	1,380	28,875	(10,755)
Street Lighting	29,026	19,237	9,789	135,555	103,351	32,205	110,337	(6,986)
Health Department	-	1,509	(1,509)	66,034	64,368	1,665	62,561	1,807
Total Public Health and Safety	\$ 1,732,771	\$ 1,646,610	\$ 86,161	\$ 3,824,551	\$ 3,663,633	\$ 160,918	\$ 3,723,552	\$ (59,919)
<u>Public Service</u>								
Service Administration	\$ 16,424	\$ 13,125	\$ 3,299	\$ 85,568	\$ 78,303	\$ 7,266	\$ 51,140	\$ 27,163
Building and Parks Maintenance	118,979	134,435	(15,456)	589,343	584,431	4,912	460,133	124,298



	April			Year-to-Date				Year over Year Increase (Decrease)
	Budget	Actual	Better (Worse)	Budget	Actual	Better (Worse)	Apr-21	
Street Fund Transfer	16,500	-		33,000	66,000	(33,000)	66,000	-
Total Public Service	\$ 151,903	\$ 147,560	\$ 4,343	\$ 707,912	\$ 728,734	\$ (20,823)	\$ 577,273	\$ 151,461
Recreation								
Jeffrey Mansion	\$ 18,119	\$ 9,099	\$ 9,020	\$ 105,692	\$ 82,267	\$ 23,425	\$ 69,613	\$ 12,654
Jeffrey Park	34,269	23,867	10,402	153,989	104,851	49,138	109,747	(4,896)
Recreation Transfer	62,500	62,500	-	125,000	125,000	-	90,000	35,000
Total Recreation	\$ 114,888	\$ 95,466	\$ 19,422	\$ 384,681	\$ 312,118	\$ 72,563	\$ 269,360	\$ 42,758
Operating Expenditures Before Debt Service	2,304,778	2,134,634	170,144	6,374,196	5,845,669	528,526	5,903,793	(58,124)
Debt Service - Transfer to Bond Retirement Funds	247,096	247,096	-	494,192	494,192	-		494,192
Estimated Additional Appropriations								
Estimated Unspent Appropriations								
Total Operating Expenditures	\$ 2,551,874	\$ 2,381,730	\$ 170,144	\$ 6,868,388	\$ 6,339,861	\$ 528,526	\$ 5,903,793	\$ 436,068
Revenue Over (Under) Expenditures	\$ (1,342,681)	\$ (995,516)	\$ 347,165	\$ (1,463,335)	\$ (888,799)	\$ 574,536	\$ (984,114)	\$ 95,315
<u>Other Financing Sources</u>								
CARES Reimbursement		-	-		52,631	52,631	397,071	(344,440)
Total Other Financing Sources	-	-	-	-	52,631	52,631	397,071	(344,440)
<u>Other Financing Uses</u>								
Transfer to Budget Stability	\$ 37,500	\$ 37,500	-	75,000	\$ 75,000	\$ -	\$ -	\$ 75,000
Transfer to Capital Improvements Fund	250,000	250,000	-	500,000	500,000	-		500,000
Employee Payout Fund	7,500	7,500	-	15,000	15,000	-	30,000	(15,000)
Transfer to Infrastructure Development	225,000	225,000	-	450,000	450,000			
Transfer to Pool Fund	50,000	50,000		100,000	100,000			
Transfer to Economec Bond Dev.			-			-		-
Prior year Encumbrances	-	7,599	(7,599)	941,977	251,135	690,842	177,527	73,608
Total Other Uses	\$ 570,000	\$ 577,599	(7,599)	2,081,977	\$ 1,391,135	\$ 690,842	\$ 207,527	\$ 633,608
<u>Beginning Fund Balance</u>	\$ 2,574,925	\$ 3,553,368	978,443	4,207,556	\$ 4,207,556	\$ -	\$ 3,278,366	\$ 929,190
Audit Adjustment								
Net Increase (Decrease)	(1,912,681)	(1,573,115)		(3,545,312)	(2,227,303)		(794,570)	(1,432,733)
Ending Cash Fund Balance	\$ 662,244	\$ 1,980,253	1,318,009	662,244	\$ 1,980,253	\$ 1,318,009	\$ 2,483,796	\$ (503,543)

Notes April 30, 2022 Report

- 1) Income tax is slightly higher than budget year to date and continues to out pace last year by \$405,274
- 2) 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.
- 3) 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.
- 4) Interest is under budget \$17,539 due primarily to timing. Interest is budgeted evenly throughout the year but coupon payments received can vary significantly month to month.
- 5) CIC revenue exceeds budget by \$45,833 due to a large payment made early in the year to cover amounts owed in 2021.
- 6) The Development Department is under budget \$51,863 YTD. This is due primarily to large budget line items, Tax Sharing with the Schools and Income Tax Incentive Grants that will be typically be paid later in the year. This will be reflected in future forecasts.
- 6) 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.
- 7) Parks expenditures are under budget by \$49,138. The budget contains \$80,000 for parks planning but this project has yet to begin and the large variance should be eliminated by year end.
- 8) Unspent prior year encumbrances continue to be represent a large portion of the ending fund balance in excess of budget, \$690,842 of the \$1,318,009 excess. To date 194,402 of prior year encumbrances have been closed and I anticipate that a large portion of the remaining \$747,574 will also be closed.

City of Bexley
Projected Resources and Appropriations
April 30, 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	18,702,489	160,378	22,128,445	18,594,820	3,533,625	
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	
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	338,326		573,806	290,635	283,171	\$650 correction to appropriations.
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	722,737		1,435,924	1,442,744	(6,820)	
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	4,491,455	(11,647)	7,433,641	5,481,812	1,951,830	
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	2,145,000		2,707,643	2,025,030	682,612	
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	10,034,213	236,298	12,155,013	10,671,973	1,483,040	
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	1,430,769		1,832,368	1,623,672	208,696	Reduced revenue estimate.
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	2,087,536	-	2,960,301	2,429,956	530,345	
Grand Total	18,611,281	3,725,550	14,885,731	44,787,002	458,893	60,131,625	47,023,612	13,108,014	

(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 4/30/2022

Fund	Budget	YTD	Remaining
02 - STATE HIGHWAY Total	\$ 84,748	\$ 61,880	\$ 22,868
03 - STREET MAINTENANCE AND REPAIR Total	860,752	319,445	541,307
05 - RECREATION Total	2,467,973	724,065	1,743,908
06 - BOND RETIREMENT Total	1,964,016	115,409	1,848,607
08 - SPECIAL ASSESSMENTS Total	94,000	-	94,000
09 - WATER Total	3,258,790	785,347	2,473,443
10 - SEWER Total	4,230,178	781,294	3,448,884
11 - REFUSE Total	1,508,971	612,916	896,055
12 - POLICE PENSION Total	774,484	220,700	553,784
13 - CAPITAL IMPROVEMENTS Total	1,878,789	226,490	1,652,299
14 - SWIMMING POOL Total	547,295	60,369	486,926
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	2,179,613	777,717	1,401,895
35 - TAX INCENTIVE FUND Total	-	-	-
36 - MAIN ST PUBLIC IMP. TAX INC. E Total	399,511	187,012	212,499
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	396,049	1,227,623
63 - Employee Separation Fund Total	30,000	-	30,000
68 - JEFFREY MANSION FUND Total	39,500	39,500	-
69 - CASSINGHAM AND VERNON Total	2,197,151	734,636	1,462,515
71 - LOCAL CORONAVIRUS RELIEF FUND Total	56,626	57,312	(686)
72 - SOUTH DREXEL AND GRANDON AVE. IMPROVEMENTS Total	4,928,361	419,804	4,508,557
73 - AMERICAN RESCUE PLAN ACT Total	1,442,744	12,951	1,429,793
75 - INFRASTRUCTURE DEVELOPMENT FUND Total	-	-	-
Grand Total	\$ 30,864,422	\$ 6,560,241	\$ 24,304,181



Statement of Cash Position
City of Bexley
Statement of Cash Position
From: 1/1/2022 to 4/30/2022

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expense YTD	Unexpended Balance
1	GENERAL FUND	\$ 4,207,555	\$ 5,503,694	\$ 7,731,741	\$ 1,979,507
2	STATE HIGHWAY	135,937	14,989	61,880	89,046
3	STREET MAINTENANCE AND REPAIR	131,442	321,949	319,445	133,945
5	RECREATION	511,471	508,951	724,065	296,357
6	BOND RETIREMENT	467,507	1,446,961	115,409	1,799,059
8	SPECIAL ASSESSMENTS	94,494	30,534	-	125,027
9	WATER	1,497,460	984,184	785,347	1,696,297
10	SEWER	3,784,220	1,043,855	781,294	4,046,781
11	REFUSE	1,448,050	532,358	612,916	1,367,492
12	POLICE PENSION	362,733	341,470	220,700	483,503
13	CAPITAL IMPROVEMENTS	1,505,101	500,000	226,490	1,778,611
14	SWIMMING POOL	348,043	156,032	60,369	443,705
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	205	-	20,979
25	BLDG. STANDARDS FEE ASSESSMENT	14,227	434	-	14,661
26	BEXLEY YOUTH ATHLETIC FUND	19,132	3,000	-	22,132
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	75,000	-	1,800,000
31	MAYOR'S COURT COMPUTER FUND	4,737	330	2,500	2,567
32	UNCLAIMED FUNDS	11,491	2,335	-	13,826
33	WINTER MEDLEY FUND	-	-	-	-
34	STREETS AND ALLEYS	736,811	1,107,965	777,717	1,067,059
35	TAX INCENTIVE FUND	3,537	-	-	3,537
36	MAIN ST PUBLIC IMP. TAX INC. E	344,356	197,375	187,012	354,719
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	696	-	13,405
61	MAIN EVENT FUND	-	-	-	-
62	HEALTH INSURANCE FUND	401,599	1,202,205	396,049	1,207,755
63	Employee Separation Fund	58,734	15,000	-	73,734
64	ASHBOURNE AND ROOSEVELT PROJECT FUND	164,884	-	-	164,884
65	2106 EAST MAIN ST ENVIRONMENTAL CLEANUP FUND	-	-	-	-
68	JEFFREY MANSION FUND	39,500	-	39,500	-
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	419,804	252,293
73	AMERICAN RESCUE PLAN ACT	713,187	1,353	12,951	701,589
75	INFRASTRUCTURE DEVELOPMENT FUND	1,100,000	450,000	-	1,550,000
Grand Total:		20,336,283	15,721,047	14,291,983	21,765,348



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

Bank Reconciliation as of >	31-Jan-22	28-Feb-22	31-Mar-22	30-Apr-22
PNC Checking Account per Bank	\$ 1,730,236	\$ 1,716,875	\$ 2,721,120	\$ 2,450,687
Less Outstanding Checks	\$ (485,946)	\$ (158,512)	\$ (207,083)	\$ (153,371)
Net I Cloud Adjustments				
Pre-posted Expense	10,898			9,268
Unposted-Posted Revenue			(2,879)	
Payroll Pulled From Wrong Account by PNC				
Other Adjustments (net)	(281)	2,912	197	3,375
PNC Account per Books	\$ 1,254,907	\$ 1,561,275	\$ 2,511,355	\$ 2,309,960
Other Accounts:				
STAR	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
First Financial	224,016	224,034	224,053	224,071
Ohio State Bank	250,000	250,000	250,000	250,000
Ohio State Bank (Savings)	3,481,685	3,483,021	3,484,702	3,486,234
US Bank Trust	15,360,413	15,376,832	15,390,505	15,395,083
Payroll				
Investment Accounts sub-total	\$ 19,416,114	\$ 19,433,887	\$ 19,449,260	\$ 19,455,388
First Financial Interest				
Net US Bank Trust Interest				
Ohio State Bank Interest				
Trust Fees				
Other Adjustments -		95		
Investment Accounts per Books	\$ 19,416,114	\$ 19,433,982	\$ 19,449,260	\$ 19,455,388
Total Cash Fund Balances per Books	\$ 20,671,021	\$ 20,995,257	\$ 21,960,615	\$ 21,765,348