



EST.

1908

2022 BUDGET

Passed December 7, 2021



2022 Budget Draft 4

rev. December 7, 2022

Revisions in this draft:

Revenue Change

• Increase Local Government Fund estimate	80,000
• Increase Real Estate Tax estimate	165,000
• Decrease Interest estimate	(120,000)
• Water Fund: Water Usage Fees estimate	173,108
• Water Fund: Water Capital Fees estimate	6,260

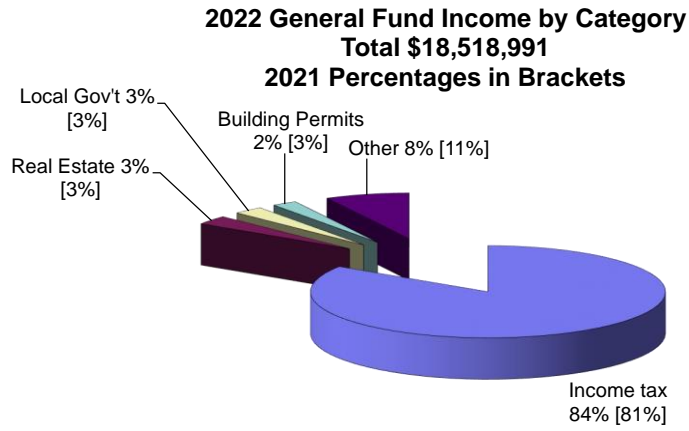
Expenditures Change

• Water Fund: Contract with Columbus	343,615
• Refuse Fund: Wages and Benefits (street sweeper / trash pickup)	60,641

**2022 City of Bexley Budget
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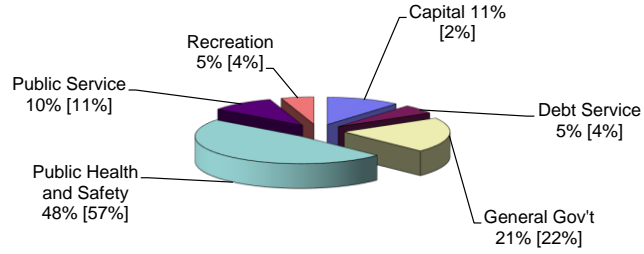
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City of Bexley General Fund Overview



Year	Income Tax	Real Estate	Local Gov't	Building Permits	Other	Total
2021 Budget	\$ 15,418,991	\$ 575,000	\$ 500,000	\$ 416,000	\$ 1,409,000	\$ 18,318,991
2020 Budget	\$ 12,358,973	\$ 410,000	\$ 420,000	\$ 416,000	\$ 1,639,000	\$ 15,243,973

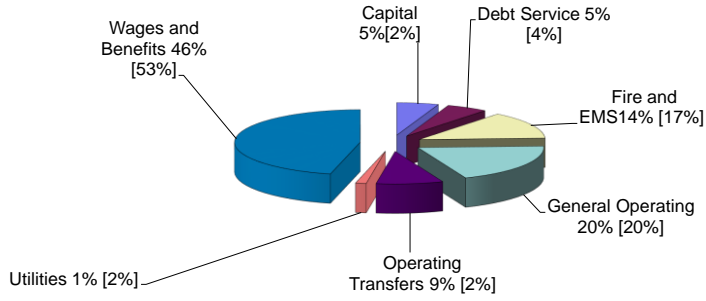
**2022 General Fund Expenditures by
Category
Total \$18,579,821
2021 Percentages in Brackets**



Year	Capital Transfers	Debt Service	General Government (1)	Public Health and Safety	Public Service	Recreation	Total
2022 Budget	\$ 2,100,000	\$ 988,385	\$ 3,832,276	\$ 8,906,242	\$ 1,824,135	\$ 928,783	18,579,821
2021 Budget	\$ 300,000	\$ 629,236	\$ 3,375,606	\$ 8,828,647	\$ 1,669,579	\$ 631,873	15,434,941

City of Bexley General Fund Overview

2022 General Fund Expenditures by Type Total: \$18,579,821
2020 Percentages in Brackets



Year	Capital	Debt Service	Fire and EMS	General Operating	Operating Transfers	Utilities	Wages and Benefits	Total
2022 Budget	\$ 1,000,000	\$ 988,385	\$ 2,527,575	\$ 3,628,426	\$ 1,596,000	\$ 255,600	\$ 8,583,835	\$ 18,579,821
2021 Budget	\$ 300,000	\$ 629,236	\$ 2,599,772	\$ 3,014,402	\$ 376,992	\$ 288,020	\$ 8,226,519	\$ 15,434,941

General Fund Summary

	2022 Budget	2021 Actual	2022 vs 2021	2020 Actual
Operating Revenue				
City Income Tax	\$ 15,385,489	\$ 14,995,603	2.6%	\$ 13,009,446
Local Government	500,000	523,652	-4.5%	442,657
Real Estate Tax	575,000	574,442	0.1%	487,853
Interest	200,000	190,644	4.9%	252,346
Building Permits	416,000	412,255	0.9%	326,860
Franchise and ROW Fees	295,000	132,912	122.0%	182,124
Grants	495,000	317,860	55.7%	356,244
CIC Revenue	170,000	100,000	70.0%	171,667
All Other (1)	449,000	411,058	9.2%	711,539
Total Operating Revenue	\$ 18,485,489	\$ 17,658,427	10.8%	\$ 15,940,736
Operating Expenditures				
General Government				
Mayor's Office (2)	\$ 443,515	\$ 399,033	11.1%	\$ 328,050
Grant Reimbursed Expenditures	495,000	596,100	-17.0%	389,320
Auditor's Office	851,669	767,821	10.9%	629,193
Attorney's Office	168,640	177,743	-5.1%	99,941
Civil Service	23,000	11,304	103.5%	4,957
City Council	65,271	59,481	9.7%	57,839
Mayor's Court	166,900	123,572	35.1%	145,038
Development Office	238,828	155,543	53.5%	208,100
Technology	382,273	324,723	17.7%	332,301
Building and Zoning Department	582,687	505,777	15.2%	485,058
Senior Programs (3)	203,918	85,322	139.0%	81,253
Boards and Commission	30,576	18,600	64.4%	19,640
Total General Government	\$ 3,652,276	\$ 3,225,019	13.2%	\$ 2,780,689
Public Health and Safety				
Police Department	\$ 5,859,336	\$ 5,687,245	3.0%	\$ 5,465,608
Fire Contract	2,527,575	2,475,974	2.1%	2,475,974
Emergency Warning	19,500	17,419	11.9%	131,296
Street Lighting	367,764	256,996	43.1%	308,006
Health Department	132,067	128,038	3.1%	126,194
Total Public Health and Safety	\$ 8,906,242	\$ 8,565,673	4.0%	\$ 8,507,078
Public Service				
Service Administration	\$ 216,957	\$ 176,508	22.9%	\$ 92,851
Building and Parks Maintenance	1,541,178	1,301,376	18.4%	1,120,891
Street Fund Transfer	66,000	66,000	0.0%	66,000
Total Public Service	\$ 1,824,135	\$ 1,543,885	18.2%	\$ 1,279,742

General Fund Revenue and Expenditure Summary Continued

	2022 Budget	2021 Actual	2022 vs 2021	2020 Actual
Recreation				
Jeffrey Mansion	\$ 250,640	\$ 359,102	-30.2%	\$ 124,940
Parks	428,143	324,173	32.1%	276,791
Recreation Fund Transfer	250,000	90,000	177.8%	240,000
Total Recreation	\$ 928,783	\$ 773,275	20.1%	\$ 641,731
Total Operating Expenditures Before Debt Service	\$ 15,311,436	\$ 14,107,852	8.5%	\$ 13,209,240
Debt Service Transfers to Eco. Development Bond Retirement	45,725	20,250		
Debt Service (Transfers to Bond Retirement Fund)	\$ 942,660	\$ 629,236	49.8%	\$ 1,088,014
Total Operating Expenditures and Debt Service	\$ 16,299,820	\$ 14,757,338		\$ 14,297,254
Estimated Additional Appropriation	\$ 50,000			
Estimated Unspent Appropriations	(267,000)			
	\$ (217,000)	\$ -		
Total Operating Expenditures	\$ 16,082,820	\$ 14,757,338	9.0%	\$ 14,297,254
Revenue Over (Under) Expenditures	\$ 2,402,669	\$ 2,901,089	-17.2%	\$ 1,643,481
Other Financing Sources				
Debt Service Refund				\$ 307,746
BWC Rebate		397,071		
Health Insurance Adjustment		2,446		
Total Other Financing Sources		\$ 399,517		\$ 307,746
Other Financing Uses - Capital Expenditures				
Capital Fund Transfer	\$ 1,000,000	\$ 800,000	25.0%	\$ 1,250,000
Transfer to Infrastructure Development Fund	900,000	\$ 1,100,000		
Transfer to Pool Fund	200,000			
Transfer to Employee Severance Payout Fund	30,000	30,000	0.0%	100,000
Transfer to Budget Stability	150,000	100,000		100,000
Total Other Financing Uses	\$ 2,280,000	\$ 2,030,000	12.3%	\$ 1,450,000
Beginning Cash Balance	\$ 4,207,556	\$ 3,277,243	28.4%	\$ 3,078,477
Net Current Year Cash Increase (Decrease)	122,669	1,270,606		501,227
Prior Year Encumbrance Expenditures	(941,977)	(340,294)		(302,461)
Ending Cash Balance	3,388,247	4,207,556	-19.5%	3,277,243
Year End Outstanding Encumbrances		941,977		
Ending Unencumbered Fund Balance	\$ 3,388,247	\$ 3,265,579	3.8%	\$ 3,277,243
Budget Stability Account Reserve	\$ 1,875,000	\$ 1,725,000	21.1%	\$ 1,425,000
Total Unencumbered Reserves	\$ 5,263,247	\$ 4,990,579	5.5%	\$ 4,702,243

(1) Now includes \$60,000 Senior Program Revenue

(2) Now combined with City Hall.

(3) Moved from Recreation Fund.

Mayor's Office and City Hall

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		

Personal Services

01-100-51010	SALARIES AND WAGES	\$ 248,677	\$ 220,229	0.0%	\$208,740		
01-100-51011	SPECIAL EVENTS OVERTIME	10,000	17,590	0.0%	416	Was previously in Mayor's Office.	
01-100-51030	OPERS	34,815	33,684	0.0%	29,303		
01-100-51041	WORKER'S COMP	4,102	3,287	0.0%	300		
01-100-51070	TRANSFER TO HEALTH INSURANCE	41,189	37,445	0.0%	26,138		
01-100-51071	DENTAL INSURANCE	1,640	1,608	0.0%	1,305		
01-100-51072	VISION	241	221	0.0%	218		
01-100-51073	LIFE	195	119	0.0%	154		
01-100-51076	MEDICARE	3,606	3,339	0.0%	2,848		
01-100-51110	MAYOR'S CAR ALLOWANCE	5,500	5,500	0.0%	5,500		
Total Personal Services		\$ 349,965	\$ 323,021	8.3%	\$274,921		

Other Expenditures

01-100-51120	TRAVEL AND MEETINGS	\$ 200	\$ 162	23.5%	\$ 174	Costs associated with travel include parking fees	
01-100-51121	MEETING MEALS/REFRESHMENTS	\$ 4,210	\$ 1,294	225.4%	\$ 2,250	City Hall Coffee and Refreshments, Meetings and Events	
01-100-51122	TUITION REIMBUSSEMENT	6,000	4,294	39.7%	-	This covers tuition reimbursements for employees throughout the City per ordinance	
01-100-51123	MILEAGE REIMBURSEMENT	1,500	63	2291.6%	158		
01-100-51124	TRAINING	1,500	150	900.0%	-	Training for employees as needed, including software training, malware training, ongoing professional training	
01-100-51131	UTILITIES (GAS AND ELECTRIC)	20,000	14,780	35.3%	15,000		
01-100-51140	REPAIRS/MAINT.	5,780	3,421	69.0%	2,722		
01-100-51180	NEWSLETTER	-	4,000	-100.0%	2,000		Moved to Development and Communications.
01-100-51183	SPECIAL NEEDS	2,000	-		293	This provides for special accommodations to programs based upon special needs	
01-100-51270	EMPLOYEE AWARDS	1,500	-		560	Apparel, special recognition	
01-100-51271	MEMBERSHIPS	13,000	11,927	9.0%	10,499	This pays membership dues to a variety of organizations, including MORPC, COMMA, MODE, OML, etc.	
01-100-51310	OFFICE SUPPLIES	7,080	7,068	0.2%	4,841		
01-100-51320	OPERATING EXPENSES	9,500	8,987	5.7%	7,033	Operating expenses include misc. office needs including small furnishings and equipment.	
01-100-51322	CLEANING AND JANITORIAL	15,780	15,418	2.3%	7,116		
01-100-51330	REPAIR/MAINT. SUPPLIES	4,500	3,893	15.6%	-		
01-100-51400	FURNITURE	1,000	555	80.2%	483		
Total Other Expenditures		\$ 93,550	\$ 76,012	23.1%	\$ 53,128		

Total Mayor and City Hall	\$ 443,515	\$ 399,033	11.1%	\$ 328,050
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Grant Reimbursed Expenditures

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
01-101-51320	GRANTS REIMBURSED EXPENDITURE	\$ 180,000	\$ 190,377	-5.5%	\$ 362,445		
01-101-51321	STATE CAPITAL GRANT	250,000	350,000	-28.6%			
01-101-51323	B.C.E.	65,000	55,723	16.6%	26,875		

Total		\$ 495,000	\$ 596,100	-17.0%	\$ 389,320		
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Auditor's Office Expenditure Detail

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
Personal Services							
01-110-51010	SALARIES AND WAGES	\$ 142,662	\$ 218,344	-34.7%	\$207,546		
01-110-51030	OPERS	19,973	30,254	-34.0%	28,989		
01-110-51040	WORKER'S COMP TPA	6,000	4,845	23.8%	4,700		
01-110-51041	WORKER'S COMPENSATION	2,298	2,868	-19.9%	13		
01-110-51070	TRANSFER TO HEALTH INSURANCE	30,000	41,055	-26.9%	39,100		
01-110-51071	DENTAL INSURANCE	2,066	1,900	8.7%	1,644		
01-110-51072	VISION	481	440	9.2%	435		
01-110-51073	LIFE	292	179	63.4%	231		
01-110-51074	ODJFS	10,000	0		5,858		
01-110-51076	MEDICARE	2,069	2,718	-23.9%	2,434		
	Total Personal Services	\$ 215,841	\$ 302,603	-28.7%	\$290,950		
Other Expenditures							
01-110-51180	PRINTING	\$ 2,500	\$ 1,187	110.6%	\$ 1,947		
01-110-51190	CONTRACT PROFESSIONAL	84,000	-		13,000		Assistant Finance Director, \$75,000 and Asset Appraisal, \$9,000.
01-110-51191	INVESTMENT MANAGEMENT	13,000	13,648	-4.8%	12,185	Pays for investment advisors.	
01-110-51192	BANK FEES	35,000	23,863	46.7%	22,939	Used for bank and credit card fees.	
01-110-51200	TRAINING	2,000	120	1566.7%	100	Training for the Finance Director and Assistant Finance Director	
01-110-51250	ACCOUNTING FEES	12,000	12,800	-6.3%	10,700	Used to pay accountants to assist in preparation of the annual GAAP based financial reports	
01-110-51251	AUDIT FEES	35,000	26,240	33.4%	-	Used to pay independent auditors.	
01-110-51253	CONTINUING DISCLOSURE	3,500	3,500	0.0%	3,000	Pays for assistance in required debt service reporting	
01-110-51280	RITA FEES	292,961	246,847	18.7%	154,264		
01-110-51281	PROP TAX FEES/REFUNDS	24,688	8,764	181.7%	12,786	Pays Franklin County for fees related to property tax collections.	
01-110-51283	INSURANCE - CITY	109,180	98,954	10.3%	93,481	property and casualty insurance	
01-110-51284	PROPERTY TAXES	10,000	(196)	-5202.0%	3,827		Allows for taxes paid on possible property acquisitions
01-110-51285	TAXES SHRED WITH SCHOOLS		21,080				
01-110-51310	OFFICE SUPPLIES	1,000	-		327		
01-110-51311	POSTAGE	7,000	5,500	27.3%	7,000	All City Hall Postage	
01-110-51312	SUBSCRIPTIONS MEETINGS AND MEALS	1,000	144	594.4%	1,051		
01-110-51320	OPERATING EXPENSES	3,000	2,767	8.4%	1,635		
	Total Other Expenditures	\$ 635,829	\$ 465,218	36.7%	\$338,243		
Total Auditor's Office		\$ 851,669	\$ 767,821	10.9%	\$629,193		

City Attorney Expenditure Detail

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
01-120-51010	RETAINER	\$ 68,640	\$ 62,743	9.4%	\$ 57,838	Pays City Attorney retainer	
01-120-51192	APPEALS HEARINGS	25,000	20,000	25.0%	7,013	Covers legal fees associated with appeals and zoning cases	
01-120-51270	OUTSIDE COUNSEL	50,000	95,000	-47.4%	35,090	Covers general legal fees associated with outside counsel	Renamed line item from "litigation/special projects"
01-120-51271	AGGREGATION LEGAL	25,000					Reimbursable
Total City Attorney		\$ 168,640	\$ 177,743	-5.1%	\$ 99,941		

Civil Service Expenditure Detail

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
01-130-51190	SPECIAL COUNSEL	\$ 10,000	\$ 9,950	0.0%	\$ 1,650	Human resource special counsel	
01-130-51191	HUMAN RESOURCE CONTRACT	10,000	689	0.0%	3,000	Recruiting costs and human resources contracts	
01-130-51320	OPERATING EXPENSES	3,000	665	0.0%	307	Misc. human resources needs, including testing, background checks, etc.	
Total Civil Service		\$ 23,000	\$ 11,304	0.0%	\$ 4,957		

City Council Expenditure Detail

Account	Description	2022		2021		2020		Account Notes	2022 Budget Notes
		Budget	Actual	vs 2021	Actual	vs 2020	Actual		
Personal Services									
01-150-51011	SECRETARIAL OVERTIME	\$ 2,000	\$ -		\$ 1,182				
01-150-51020	COUNCIL COMPENSATION	44,520	44,521	0.0%	44,521				
01-150-51030	OPERS	6,233	6,232	0.0%	6,241				
01-150-51031	SOCIAL SECURITY	394	-		-				
01-150-51041	WORKERS COMP	979	869	12.7%	329				
01-150-51076	MEDICARE	646	612	5.5%	634				
Total Personal Services		\$ 54,771	\$ 52,233	4.9%	\$ 52,906				
Other Expenditures									
01-150-51191	ORDINANCE CODIFICATION	\$ 7,500	\$ 4,500	66.7%	\$ 4,500		Outside contractor codifies ordinances		
01-150-51320	OPERATING EXPENSES	1,500	1,500	0.0%	130		Misc. operating expenses		
01-150-51321	MEETING REFRESHMENTS	500	247	102.1%	303		Meeting snacks and drinks		
01-150-51323	SPECIAL EVENTS	1,000	1,000	0.0%	-				
Total Other Expenditures		\$ 10,500	\$ 7,247	44.9%	\$ 4,933				
Total City Council		\$ 65,271	\$ 59,481	9.7%	\$ 57,839				

Court Expenditure Detail

Account	Description	2022		2022 vs 2020		Account Notes	2022 Budget Notes
		Budget	Actual	2021	Actual		
Personal Services							
01-160-51010	SALARY & WAGES	\$ 49,155	\$ 46,904	4.8%	\$ 76,801		
01-160-51030	OPERS	6,882	6,567	4.8%	10,811		
01-160-51041	WORKER'S COMP	792	957	-17.2%	87		
01-160-51070	TRANSFER TO HEALTH INSURANCE	2,893	2,630	10.0%	2,505		
01-160-51071	DENTAL INSURANCE	703					
01-160-51072	VISION INSURANCE	163,000					
01-160-51073	LIFE	99	54	84.5%	69		
01-160-51076	MEDICARE	713	650	9.6%	115		
	Total Personal Services	\$ 61,400	\$ 57,761	6.3%	\$ 90,388		
Other Expenditures							
01-160-51190	PROSECUTORS CONTRACT	\$ 47,000	\$ 35,000	34.3%	\$ 35,000	Prosecutor to represent City interests at Franklin County courts	
01-160-51192	FR.CO. PUB.DEFENDER	1,000	705	41.8%	-	Mandatory public defender costs	
01-160-51193	FR. CO. MUNI. COURT	5,000	1,027	386.9%	2,006	Muni. Court fees	
01-160-51194	MAGISTRATE	7,000	7,525	-7.0%	4,000	Mayor's Court magistrate	
01-160-51195	MAYOR'S COURT PROSECUTOR	12,000	9,000	33.3%	2,925	Prosecutor to represent City interests at Mayor's Court	
01-160-51196	MAYOR'S COURT PUBLIC DEFENDER	6,000	4,771	25.8%	3,975	Public Defender for Mayor's Court	
01-160-51197	VICTIM ADVOCATE	2,000	-		-	Victim Advocate DV cases	
01-160-51230	PRISONER SUSTENANCE	10,000	4,094	144.3%	6,270	Mandatory costs associated with medical care and prisoner maintenance	
01-160-51310	OFFICE SUPPLIES	2,000	1,909	4.8%	249	Office supplies associated with Mayor's Court	
01-160-51320	OPERATING	3,500	100	3400.0%	-	Primarily covers tickets, court forms, and other custom stationary required for citations and court operations	
01-160-51321	CLERK TRAINING	2,500	1,680	48.8%	225	Ongoing training for Mayor's Court clerk	
01-160-51321	PROJECT TAILLIGHT PIOLET	7,500					
	Total Other Expenditures	\$ 105,500	\$ 65,810	60.3%	\$ 54,650		
Total Mayor's Court		\$ 166,900	\$ 123,572	35.1%	\$ 145,038		

Development, Communications, and Community Affairs Office Expenditure Detail

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
Personal Services							
01-170-51010	SALARIES AND WAGES	\$ 78,244	\$ 55,259	41.6%	\$ 56,285	Communications Manager an 1/2 Sustainability Programs Coordinator	
01-170-51030	OPERS	10,954	7,898	38.7%	7,838		
01-170-51041	WORKERS COMP	1,260	359	250.6%	33		
01-170-51070	HEALTH INSURANCE TRANSFER	2,789	2,535	10.0%	2,415		
01-170-51071	DENTAL INSURANCE	689	633	8.7%	548		
01-170-51072	VISION INSURANCE	160	147	9.2%	145		
01-170-51073	LIFE INSURANCE	97	60	63.4%	77		
01-170-51076	MEDICARE	1,135	790	43.7%	814		
Total Personal Services		\$ 95,328	\$ 67,681	40.8%	\$ 68,155		
Other Expenditures							
01-170-51122	MEMBERSHIPS	\$ 1,500	\$ 1,440	4.2%	\$ 610	MODE, development based organizations	
01-170-51180	MARKETING	6,000	5,328	12.6%	2,702	Internal and external marketing efforts to promote Bexley	
01-170-51181	NEWSLETTER AND MAILINGS	17,000					
01-170-51196	LEGAL FEES		1,398				
01-170-51197	AGGREGATION LEGAL		9,983				
01-170-51321	DEVELOPMENT PROGRAMS	10,000	5,377	86.0%	4,389	Façade grants - Main and Cassady	
01-170-51322	INCOME TAX INCENTIVE GRANT	35,000	0		65,740	1 Grant Recipient Currently Active	
01-170-51323	TAX SHARING	65,000	55,336	17.5%	57,503	Income tax sharing with SD from Gateway project	
01-170-51324	MAIN STREET SID	9,000	9,000	0.0%	9,000	Supporting efforts for East Main Street SID; services for Bexley Main Street	
Total Other Expenditures		\$ 143,500	\$ 87,862	63.3%	\$ 139,944		
Total Development Office		\$ 238,828	\$ 155,543	53.5%	\$ 208,100		

Technology Department Expenditure Detail

Account	Description	2022 Budget	2021 Actual	2022 vs 2021	2020 Actual	Account Notes	2022 Budget Notes
Personal Services							
01-180-51010	SALARIES & WAGES	\$ 86,160	\$ 83,234	3.5%	\$ 83,332		
01-180-51011	OVERTIME	2,500	230	988.5%	372		
01-180-51030	OPERS	12,412	11,548	7.5%	11,719		
01-180-51041	WORKER'S COMP	1,428	1,169	22.1%	107		
01-180-51070	HEALTH INSURANCE TRANSFER	8,662	7,875	10.0%	7,500		
01-180-51071	DENTAL INSURANCE	936	860	8.8%	744		
01-180-51072	VISION	291	267	9.2%	264		
01-180-51073	LIFE	97	60	63.4%	77		
01-180-51076	MEDICARE	1,286	1,180	8.9%	1,187		
Total Personal Services		\$ 113,773	\$ 106,423	6.9%	\$ 105,302		
Other Expenditures							
01-180-51132	TELECOMMUNICATIONS	\$ 80,000	\$ 63,939	25.1%	\$ 72,459	Internet, phone service, mobile phone/data services, other connectivity for the City	
01-180-51140	HARDWARE	25,000	15,883	57.4%	13,711	PC replacements & upgrades, tablets, audio-video equipment	
01-180-51141	SOFTWARE LICENSING	120,000	107,199	11.9%	111,105	Software licensing support and services for the entire City	Increase in Software Services: greater number of licenses being utilized, additional functionality in existing products.
01-180-51142	TECHNOLOGY CONSULTANTS	25,000	18,172	37.6%	20,000	Network/Server auxiliary support	Adding support for when IT Manager is out of office
01-180-51150	COPIER USE/MAINTENANCE	12,500	9,683	29.1%	8,859	City-wide copier use, support and services	
01-180-51311	CONSUMABLES	2,000	1,815	10.2%	54	Printer Ink, media	
01-180-51320	OPERATING EXPENSES	1,000	431	132.3%	811	Tech related mileage, Shipping expenses	
01-180-51321	TRAINING/TRAVEL	3,000	1,179	154.5%	-	Tech Training (for all City employees)	
Total Other Expenditures		\$ 268,500	\$ 218,300	23.0%	\$ 226,999		
Total Technology Department		\$ 382,273	\$ 324,723	17.7%	\$ 332,301		

Building and Zoning Department Expenditure Detail

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
Personal Services							
01-350-51010	SALARY & WAGES	\$ 272,091	\$ 235,016	15.8%	\$ 221,125	Building Director, assistant director, code enforcement, seasonal PT code enf.	Includes cross-training allowance for director position
01-350-51030	OPERS	38,093	32,095	18.7%	30,901		
01-350-51041	WORKER'S COMP	4,383	3,292	33.2%	300		
01-350-51070	TRANSFER TO HEALTH INSURANCE	56,643	51,494	10.0%	49,042		
01-350-51071	DENTAL INSURANCE	1,603	1,474	8.8%	1,275		
01-350-51072	VISION	516	473	9.2%	467		
01-350-51073	LIFE	463	289	60.2%	374		
01-350-51076	MEDICARE	3,945	1,829	115.8%	1,718		
Total Personal Services		\$ 377,737	\$ 325,960	15.9%	\$ 305,202		
Other Expenditures							
01-350-51120	TRAVEL/MEETINGS	950	30	3054.1%	-	Primarily covers annual OKI conference.	
01-350-51141	ABATEMENT SERVICES	6,000	4,705	27.5%	4,562	Code enforcement direct bill of services in cases of non-compliance. Gets assessed if not paid.	
01-350-51180	PRINTING	500	365	37.0%	83	Violation notices, letterhead, etc.	
01-350-51190	BUILDING OFFICIAL AND INSPECTION SERVICES.	100,000	174,717	-42.8%	174,699	Contracted building official and inspectors;	
01-350-51191	DESIGN REVIEW AND PLANNING	95,000	-			design consultants; planning consultant; landscape consultant; minute clerk; legal counsel relating to applications; engineers; special projects (i.e. design guideline development)	
01-350-51310	OFFICE SUPPLIES	-	-		96	Supplies related to code enforcement and building department needs	Office supplies will now be paid out of Mayor/City Hall budget
01-350-51320	OPERATING EXPENSES	500	-		417		
01-350-51321	DEPOSIT REFUNDS	2,000	-		-	Provides for refunds in instances where necessary	
Total Other Expenditures		\$ 204,950	\$ 179,817	14.0%	\$ 179,856		
Total Building Department		\$ 582,687	\$ 505,777	15.2%	\$ 485,058		

Senior Programs Expenditure Detail

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
Personal Services							
01-355-51010	SALARY & WAGES	\$ 78,957	\$ 61,966	27.4%	\$ 59,973	Senior Coordinator and PT Volunteer Coordinator	
01-355-51030	OPERS	11,054	8,675	27.4%	8,477		
01-355-51041	WORKER'S COMP	1,272	943	34.8%	86		
01-355-51070	TRANSFER TO HEALTH	11,846	10,769	10.0%	10,256		
01-355-51071	DENTAL	270	248	8.8%	215		
01-355-51072	VISION	79	72	9.2%	72		
01-355-51073	LIFE	96	58	63.4%	76		
01-355-51076	MEDICARE	1,145	737	55.3%	1,087		
	Total Personal Services	\$ 104,718	\$ 83,470	25.5%	\$ 80,241		
Other Expenditures							
01-355-51131	UTILITIES/ELEC	1,500					420 N. Cassady Estimate
01-355-51132	UTILITIES/GAS	1,500					420 N. Cassady Estimate
01-355-51133	CLEANING SUPPLIES	1,000					420 N. Cassady Estimate
01-355-51134	REPAIR/MAINTENANCE	1,500					420 N. Cassady Estimate
01-355-51135	PROFESSIONALS	60,000					This expense will be offset by revenue.
01-355-51310	OFFICE SUPPLIES	\$ 1,200	\$ -		\$ 99	Paper products & office supplies	
01-355-51320	OPERATING EXPENSES	3,000	1,852	62.0%	304	Stamps, event tickets, 4th of July supplies	
01-355-51321	SENIOR CENTER DUE DILIGENCE	20,000	-		-	Feasibility and design studies for senior center concept(s)	Abandoning prior appropriation. Not a new expense.
01-355-51322	SOCIAL SERVICE NAVIGATORS PILOT PROGRAM	2,500	-		578	Contract with JFS to assist seniors and caretakers with social service needs	
01-355-51323	VOLUNTEER SERVICES	3,000	-		31	Background checks for volunteers	
01-355-51324	MAILINGS	2,500	-		-	Newsletters and routine mailings	
01-355-51325	TRAVEL AND MEETINGS	1,500	-		-	Annual conference expenses	
	Total Other Expenditures	\$ 99,200	\$ 1,852	5256.2%	\$ 1,012		
Total Seniors Programs		\$ 203,918	\$ 85,322	139.0%	\$ 81,253		

Boards and Commissions Expenditure Detail

Account	Description	2022 Budget	2021 Actual	2022 vs 2021	2020 Actual	Account Notes	2022 Budget Notes
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Personal Services

01-600-51011	PART TIME / OVERTIME MINUTES	\$ 7,000	\$ 2,629	166.3%	\$ 2,764		
01-600-51030	OPERS	420	1,068	-60.7%	1,081		
01-600-51041	WORKERS COMP	113	20	478.2%	2		
01-600-51076	MEDICARE	44	85	-48.7%	96		
Total Personal Services		\$ 7,576	\$ 3,801	99.3%	\$ 3,943		

Other Expenditures

01-600-51190	TREE COMMISSION	\$ 7,500	\$ 6,435	16.6%	\$ 5,407	Landscape design services for projects overseen by Tree Commission	Interchange Ramps Landscape Plans
01-600-51192	BZAP	1,000	-		-	Meeting expenses	
01-600-51193	ARCHITECTURAL REVIEW BOARD	1,000	-		-	Meeting expenses	
01-600-51195	DIVERSITY AND INCLUSION	10,000	5,864	70.5%	9,989		
01-600-51196	CHARTER REVIEW COMMISSION		2,500	-100.0%	208		
01-600-51321	MEALS AND REFRESHMENTS	1,000	-		92	Meeting snacks, drinks, educational events, annual holiday party	
01-600-51322	TRAINING	2,500	-		-	Ethics training, sunshine law, retreat training, etc.	
Total Other Expenditures		\$ 23,000	\$ 14,799	55.4%	\$ 15,697		

Total Boards and Commissions	\$ 30,576	\$ 18,600	64.4%	\$ 19,640
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Police Department Expenditure Detail

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
Personal Services							
01-200-51010	SALARY & WAGES	#####	\$ 4,167,253	3.5%	#####		
01-200-51011	OVERTIME	215,000	185,413	16.0%	104,914		
01-200-51012	RETIREMENT AND SEVERENCE ALLOCAT	50,000					
01-200-51013	COMMUNITY HOUSING STIPEND	36,000					
01-200-51030	OPERS	83,724	92,608	-9.6%	86,555		
01-200-51041	WORKER'S COMP	73,072	57,788	26.4%	5,263		
01-200-51050	UNIFORM ALLOWANCE	44,350	42,996	3.1%	37,455	26 Patrol \$31200, 4 Detective \$5700, 2 Exec \$2400, 4 FT Disp \$2000 4 PT Disp \$1000, 1 ACO \$600, 3 Civ\$1450	
01-200-51070	TRANSFER TO HEALTH INSURANCE	579,844	579,844	0.0%	552,232		
01-200-51071	DENTAL INSURANCE	23,377	22,042	6.1%	19,012		
01-200-51072	VISION	6,101	5,700	7.0%	5,684		
01-200-51073	LIFE	6,444	4,084	57.8%	5,204		
01-200-51076	MEDICARE	65,778	60,452	8.8%	59,137		
	Total Personal Services	#####	\$ 5,218,181	5.3%	#####		
Other Expenditures							
01-200-51190	CONTRACT/LEADS/911	\$ 83,450	\$ 63,827	30.7%	\$ 63,659	Per E. McGuinness, additional \$12,500 needed for 911 upgrade	
01-200-51210	TRAINING	35,000	31,123	12.5%	23,333		
01-200-51213	PUBLIC SAFETY PROGRAM	6,000	4,837	24.0%	1,866	Safety Town, CPA classroom, Block Watch, RAD, Street Smart, Halloween T-shirts.	
01-200-51214	COMMUNITY PROGRAMMING	20,000	10,430	91.7%			
01-200-51240	TOWING	1,000	110	809.1%	150		
01-200-51310	OFFICE SUPPLIES	7,200	4,172	72.6%	5,753		
01-200-51320	OPERATING EXPENSES	20,000	18,877	6.0%	16,346		
01-200-51321	ANIMAL CONTROL EXP	2,000	1,828	9.4%	1,637		
01-200-51322	UTILITIES	55,000					
01-200-51323	BUILDING MAINTENANCE	67,000	91,117	-26.5%	103,845		
01-200-51324	MEETING REFRESHMENTS	1,500	265	467.0%	262		
01-200-51325	OPERATING SUPPLIES	16,500	15,472	6.6%	14,346		
01-200-51326	PATROL EQUIPMENT	21,000	13,493	55.6%	19,696	ballistic vests & speed plates; bike patrol; tactical gear; range; badges; initial issue equipment.	
01-200-51330	REPAIR/MAINT/CONT.	28,585	22,522	26.9%	26,624		
01-200-51610	TRANSFER TO POLICE PENSION		190,992	-100.0%	188,271		
	Total Other Expenditures	\$ 364,235	\$ 469,065	-22.3%	\$ 465,787		
Total Police Department		#####	\$ 5,687,245	3.0%	#####		

Fire Contract Expenditure Detail

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
01-250-51190	CONTRACT/FIRE	\$2,527,575	\$ 2,475,974	2.1%	\$2,475,974		
Total Fire Contract		\$ 2,527,575	\$ 2,475,974	2.1%	\$ 2,475,974		

Disaster and Emergency Expenditure Detail

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
01-255-51010	COVID - 19 WAGES	\$ -			\$ 58,961		
01-255-51174	ODJFS	-	-		24,660		
01-255-51190	CONTRACT	19,500	17,419.07	0.12	17,674		
01-255-51320	COVID-19	-	-		30,001		
Total Disaster and Emergency		\$ 19,500	\$ 17,419	11.9%	\$ 131,296		

Street Lighting Expenditure Detail

Account	Description	2022			2020 Actual	Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021			
Personal Services							
01-340-51010	SALARY & WAGES	\$ 53,129	\$ 51,146	3.9%	\$ 43,231		Lower paid employee allocated to this account.
01-340-51011	OVERTIME	1,000	936	6.8%	766		
01-340-51030	OPERS	11,563	11,247	2.8%	8,305		Increase based on AFSCME contract.
01-340-51041	WORKER'S COMP	872	845	3.2%	77		
01-340-51070	TRANSFER TO HEALTH INSURANCE	19,451	17,683	10.0%	16,841		
01-340-51071	DENTAL	688	633	8.7%	547		
01-340-51072	VISION	181	166	9.2%	164		
01-340-51073	LIFE	96	60	60.2%	77		
01-340-51076	MEDICARE	785	707	11.1%	574		
Total Personal Services		\$ 87,764	\$ 83,423	5.2%	\$ 70,583		
Other Expenditures							
01-340-51130	UTILITY	\$ 100,000	\$ 52,841	89.2%	\$ 99,963	Street lights, traffic signals, school flashers. and landscape accent lights.	
01-340-51330	REPAIR/MAINTENANCE SUPPLIES	100,000	72,215	38.5%	81,460	Repair/replacement of many deteriorating (paint faded/chipping, rusted through, etc.) steel street light bases and poles with new fiberglass ones, as well as fixtures (ballasts, globes, wiring, etc.) throughout the City. General upkeep of landscape lighting throughout the City (Main and Broad Street medians, various gateways, Jeffrey Mansion entryway, etc.).	
01-340-51331	TRAFFIC & SAFETY STUDIES	40,000	21,000	90.5%	21,000	Requirement of City to have an International Municipal Signal Association (IMSA) certified Traffic Signal Field Technician Level II or higher conduct an annual inspection on all of the City's existing traffic signals (controllers, monitors, timing, etc.) Expert analysis of traffic signals, lighting, signage, etc. within the City.	Increase to allow for additional Livingston Ave. Due Diligence
01-340-51332	TRAFFIC MONITORING & MAINTENANCE	20,000	13,697	46.0%	15,000	Expert analysis of traffic signal equipment (City of Columbus contract, controllers, conflict monitors, etc.).	
01-340-51333	ALLEY LIGHTING ENHANCEMENT	20,000	13,821	44.7%	20,000	Replacement and or installation of new light-emitting diode (LED) alley light fixtures.	Projects determined in conjunction with Bexley P.D.
Total Other Expenditures		\$ 280,000	\$ 173,574	61.3%	\$237,423		
Total Street Lighting		\$ 367,764	\$ 256,996	43.1%	\$308,006		

Health Department Expenditure Detail

Account	Description	2022 Budget	2021 Actual	2022 vs 2020		Account Notes	2022 Budget Notes
				2021	Actual		
01-400-51190	MOSQUITO CONTRACT	\$ 7,460	\$ 5,889	26.7%	\$ 7,460		
01-400-51194	FRANKLIN COUNTY HEALTH	124,607	122,150	2.0%	118,734		Per quote letter from the County
01-400-51820	OPERATING EXPENSES						
Total Health Department		\$ 132,067	\$ 128,038	3.1%	\$126,194		

Service Administration Expenditure Detail

Account	Description	2022				Account Notes	2022 Budget Notes
		Budget	2021 Actual	vs 2021	2020 Actual		

Personal Services

01-300-51010	SALARIES & WAGES	\$ 132,033	\$ 108,435	21.8%	\$ 55,111	1/3 of Service Director and 1/3 Admin.	Includes Right-of-Way Coordinator position
01-300-51030	OPERS	18,485	15,181	21.8%	7,716		
01-300-51041	WORKER'S COMP	2,127	2,208	-3.7%	159		
01-300-51050	UNIFORM ALLOWANCE	25,000	21,909	14.1%	16,833		
01-300-51070	TRANSFER TO HEALTH INSURANCE	19,874	18,067	10.0%	5,778		
01-300-51071	DENTAL INSURANCE	721	663	8.8%	354		
01-300-51072	VISION	181	166	9.2%	89		
01-300-51073	LIFE	122	75	63.4%	60		
01-300-51076	MEDICARE	1,914	1,490	28.5%	793		
01-300-51110	SERVICE DIRECTOR CAR ALLOWANCE	5,000					
Total Personal Services		\$ 205,457	\$ 168,194	22.2%	\$ 86,893		

Other Expenditures

01-300-51120	TRAVEL/MEETINGS	250	200	24.9%	-	Airfare, parking lodging, etc.	
01-300-51121	MEETING MEALS AND REFRESHMENTS	750	660	13.6%	46	Various city/staff meetings as well as out town seminars/conferences when not expressly covered.	
01-300-51170	Advertising	1,000	447	123.7%	-	Job postings for permanent full time employees, seasonal employees, public notifications and advertisements relating to city projects, etc.	
01-300-51180	PRINTING	500	359	39.4%	391	Brochures, flyers, door tags, etc.	
01-300-51300	DRUG TESTING	\$1,500.00	914.00	64.1%	\$934.00	Required of all new hires as well as all current employees who have a Commercial Drivers License (CDL) per the Department of Transportation (DOT). Ohio Bureau of Motor Vehicles (OBMV) and Federal Bureau of Investigation (FBI) background checks for seasonal and new hires.	
01-300-51310	OFFICE SUPPLIES	\$1,000.00	500.00	100.0%	\$462.82	Pens, paper, staples, etc.	
01-300-51320	OPERATING EXPENSES	\$2,000.00	1,964.93	1.8%	\$1,328.80	Property notifications (letters, surveys, etc.), postage, etc.	
01-300-51321	TRAINING - UNION	\$2,000.00	2,699.00	-25.9%	\$2,013.88	Seminar/conference registration fees	
01-300-51322	TRAINING - NON UNION	2,500	571	338.1%	782	Seminar/conference registration fees	
Total Other Expenditures		\$ 11,500	\$ 8,315	38.3%	\$ 5,959		

Total Service Department	\$ 216,957	\$ 176,508	22.9%	\$ 92,851
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State Highway/ Street Fund Transfers

Account	Description	2022 Budget	2021 Actual	2022 vs 2020		Account Notes	2022 Budget Notes
				2021	Actual		
01-300-51610	HIGHWAY/STREET FUND TRANSFER	\$ 66,000	\$ 66,000	0.0%	\$ 66,000		
Total Street Fund Transfer		\$ 66,000	\$ 66,000	0.0%	\$ 66,000		

Vehicle and Grounds Maintenance and Urban Forestry

Account	Description	2022			2020 Actual	Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021			

Personal Services

01-320-51010	SALARY & WAGES	\$ 587,108	\$ 552,156	6.3%	\$ 534,577	Assistant Service Director, grounds maintenance employees, garage maintenance employees	
01-320-51011	OVERTIME	10,000	5,004	99.8%	45		
01-320-51012	SEASONALS	28,000	-		336	Budget based on three (3) seasonal employees working twenty (20) weeks per year painting street lights, hydrants and sign at \$14.00 per hour.	
01-320-51013	PARKS OVERTIME	10,000	7,300	37.0%	2,937		
01-320-51014	PARKS SEASONALS	28,000	1,200	2233.3%	17,617	Budget based on three (3) seasonal employees working twenty (20) weeks per year doing grounds and tree maintenance and tree watering, \$14.00 per hour.	
01-320-51030	OPERS	142,568	114,120	24.9%	104,955		
01-320-51041	WORKER'S COMP	10,661	9,373	13.7%	1,200		
01-320-51070	TRANSFER TO HEALTH INSURANCE	113,426	103,115	10.0%	98,205		
01-320-51071	DENTAL INSURANCE	3,836	3,528	8.8%	3,227		
01-320-51072	VISION	757	693	9.2%	736		
01-320-51073	LIFE	566	346	63.4%	448		
01-320-51076	MEDICARE	9,629	8,470	13.7%	7,769		
Total Personal Services		\$ 944,553	\$ 805,304	17.3%	\$ 772,052		

Other Expenditures

01-320-51131	UTILITIES	\$ 45,000	\$ 20,594	118.5%	\$ 19,534	Service Department site including 2777 Delmar Drive space and Delmar.	GIS program
01-320-51140	REPAIR/MAINTENANCE	12,000	11,902	0.8%	12,000	Basic facility upkeep costs (Heating, Ventilation and Air Conditioning (HV/AC) maintenance, fire extinguisher inspections, pest control, etc.) performed on an annual, quarterly, monthly, etc. basis.	
01-320-51190	CONTRACTURAL WORK	65,000	500	12900.0%	-	Interchange Maintenance	
01-320-51191	GROUNDNS MAINTENANCE	70,000	135,765	-48.4%	65,000	Mowers, trailers, contractual work (flower bed planting, maintenance and fall cleanup) and street scaping.	
01-320-51320	OPERATING EXPENSES	20,000	20,000	0.0%	19,887	Shop Supplies and Garage Operating	
01-320-51321	OPERATING EXPENSES PARKS AND URBAN FORESTRY	10,500	10,500	0.0%	10,500	Herbicides, pesticides, mowers and chainsaw parts, etc.	
01-320-51330	REPAIR/MAINTENANCE.SUPPLIES	30,500	18,352	66.2%	18,500	Basic upkeep costs of City properties located on Delmar Drive, which are not expressly covered under a professional services contract.	
01-320-51331	REPAIR/MAINTENANCE PARKS AND URBAN FORESTRY	7,000	7,000	0.0%	5,937	Specific to grounds and facility areas utilized by Parks and Urban Forestry Department.	
01-320-51332	VEHICLE MAINTENANCE	125,000	117,835	6.1%	109,023	Vehicle maintenance for all departments (Police, Parks & Recreation, Code Enforcement, etc.).	
01-320-51340	SMALL TOOLS AND EQUIPMENT	10,000	7,000	42.9%	6,357	Parks and Urban Forestry equipment (weed eaters, edgers, pruners, etc.).	
01-320-51360	FUEL	95,000	80,000	18.8%	75,454	Gasoline and Diesel (Police cruiser and Suburban Utility Vehicles (SUVs), Parks and Recreation pickup trucks and gators, Code Enforcement pickup truck, utility/bucket trucks, chipper, etc.).	
01-320-51370	TREES/LANDSCAPING	66,625	66,625	0.0%	6,647	Replacement plant material and contractual labor.	
01-320-51371	TREE CONTRACT WORK	40,000					
Total Other Expenditures		\$ 596,625	\$ 496,072	20.3%	\$ 348,839		

Total Maintenance and Parks	\$ 1,541,178	\$ 1,301,376	18.4%	\$ 1,120,891
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Jeffrey Mansion Expenditure Detail

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
Personal Services							
01-540-51010	SALARY & WAGES	\$ 68,986	\$ 58,347	18.2%	\$ 38,208	1-Custodian, 1-Full-Time Service Worker (20%), 1-Full-Time Service Worker (67%)	Same Levels at 2020
01-540-51011	OVERTIME	5,500	66	8188.1%	58		
01-540-51030	OPERS	16,015	12,544	27.7%	7,551		
01-540-51041	WORKER'S COMP	1,111	1,470	-24.4%	135		
01-540-51050	UNIFORM ALLOWANCE	1,400	1,400	0.0%	1,400		Two Staff Members (Custodian & Service Worker)
01-540-51070	TRANSFER TO HEALTH INSURANCE	33,218	30,198	10.0%	28,760		
01-540-51071	DENTAL INSURANCE	935.58	860	8.8%	744		
01-540-51072	VISION	179.35	164	9.2%	162		
01-540-51073	LIFE	194.84	119	63.4%	154		
01-540-51076	MEDICARE	1,080	770	40.2%	554		
	Total Personal Services	\$ 128,620	\$ 105,940	21.4%	\$ 77,727		
Other Expenditures							
01-540-51131	UTILITIES/ELEC.	\$ 21,700	\$ 26,911	-19.4%	\$ 11,917	AEP Bills for the Mansion	We had to move money into electric to cover increased costs in 2021. Due to construction, this past winter, the central heat was not operational. As a result, large electric heaters were brought in which caused a dramatic increase in electric use.
01-540-51133	UTILITIES/GAS	9,300	4,410	110.9%	5,814	Columbia Gas Bills for the Mansion	Gas was down in 2021 as we did not have the central heat in the building to start the year.
01-540-51190	CONTRACTS	35,350	17,694	99.8%	8,326	HV/AC, ProGuard,	
01-540-51192	LEAD PAINT MONITORING	3,000	1,360	120.6%	600	Testing of preschool rooms for lead dust (preventative in nature)	Preschool footprint hasn't changed
01-540-51320	OPERATING EXPENSES	14,500	13,552	7.0%	9,150	Bathroom supplies, light bulbs, paint, filters, Flooring work	Increase for Inflation
01-540-51321	CLEANING SUPPLIES	11,200	6,322	77.1%	4,147	Cleaning Supplies for the Mansion	
01-540-51330	REPAIR/MAINT. SUPPLIES	22,950	12,843	78.7%	5,524	Welding on stair railing, supplies to fix issues with building hardware, HV/AC	Continued issues with the HV/AC individual units. This will continue to get worse as our units age.
01-540-51332	FIRE SUPPRESSION /LIFE SAFETY	4,020	3,154	27.5%	1,736	Security Monitoring, Fire suppression inspections	
01-540-51440	MANSION EXPANSION		166,916				
	Total Other Expenditures	\$ 122,020	\$ 253,162	-51.8%	\$ 47,213		
Total Jeffrey Mansion		\$ 250,640	\$ 359,102	-30.2%	\$ 124,940		

Parks Expenditure Detail

Account	Description	2022 vs 2020				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
Personal Services							
01-570-51010	SALARY & WAGES	\$ 179,149	\$ 187,357	-4.4%	\$163,832	1-Supervisor, 1-Full-Time Service Worker (33%), 1-Full-Time Service Worker (80%), 1-Full-Ground Maintenance Worker	Same Levels at 2020
01-570-51011	OVERTIME	12,000	12,415	-3.3%	13,275		
01-570-51012	SEASONAL	12,000	9,447	27.0%	3,985		We have taken on some mowing responsibility from the Service Dept.
01-570-51030	OPERS	42,777	35,510	20.5%	30,076		
01-570-51041	WORKER'S COMP	3,272	2,098	55.9%	191		
01-570-51050	UNIFORM ALLOWANCE	2,100	2,013	4.3%	1,380		3 Staff Members (Supervisor, Grounds Maintenance & Service Worker)
01-570-51070	TRANSFER TO HEALTH INSURANCE	16,912	15,375	10.0%	14,642		
01-570-51071	DENTAL INSURANCE	479	440	8.7%	381		
01-570-51072	VISION	479	147	225.3%	146		
01-570-51073	LIFE	479	99	385.7%	128		
01-570-51076	MEDICARE	2,946	2,977	-1.1%	2,525		
	Total Personal Services	\$ 272,593	\$ 267,878	1.8%	\$230,561		
Other Expenditures							
01-570-51131	UTILITIES/ELEC.	\$ 1,900	\$ 1,434	32.5%	\$ 594	Park Lights	Increased Electric for new garage (compared to 2019)
01-570-51190	CONTRACTS	4,050	3,800	6.6%	2,744	Portable Restrooms	Increase accounts for pest control at new garage.
01-570-51191	PARKS PLANNING	80,000	21,473				
01-570-51320	OPERATING EXPENSES	19,000	1,100	1627.3%	18,184	Keys, nets, medical supplies, paint, picnic tables, pavers	Still have some ongoing Garage costs. Money had been moved into this account. Original 2021 Budget - \$14k
01-570-51321	SMALL TOOLS AND EQUIPMENT	1,100	8,619	-87.2%	-		
01-570-51330	REPAIR/MAINT. SUPPLIES	10,500	13,208	-20.5%	4,690	Utility vehicle repairs, playground equipment repairs	
01-570-51350	ATHLETIC FIELD MAINTENANCE	25,000	6,661	275.3%	18,806	field paint, turf rehab,	Commonwealth West Project - Increased maintenance level
01-570-51370	LANDSCAPING	14,000	-		1,212	Plant material, playground mulch	Adding playground mulch into our budget (Coming out of Service Parks Budget). Plus additional support for Bexley Bloomers Efforts.
01-570-51440	STAGE AND TENT		-				
	Total Other Expenditures	\$ 155,550	\$ 56,295	176.3%	\$ 46,231		
Total Jeffrey Park		\$ 428,143	\$ 324,173	32.1%	\$276,791		

Recreation Fund Transfer

Account	Description	2022 Budget	2021 Actual	2022 vs 2020		Account Notes	2022 Budget Notes
				2021	Actual		
01-540-51610	RECREATION FUND TRANSFER	\$ 250,000	\$ 90,000	177.8%	\$240,000		
Total Recreation Fund Transfer		\$ 250,000	\$ 90,000	177.8%	\$240,000		

Capital Expenditures Detail

Account	Description	2022 Budget	2021 Actual	2022 vs 2020		Account Notes	2022 Budget Notes
				2021	Actual		
01-960-51612	TRANSFER TO CAPITAL IMPROVEMENTS FUND	\$ 1,000,000	\$ 800,000	25.0%	\$ 800,000		
Total Capital Expenditures		\$ 1,000,000	\$ 800,000	25.0%	\$ 800,000		

State Highway Fund

This fund is used for maintenance of state highways which run through Bexley. It is typically used only for road salt and overtime.

	2022	2021	2022	2020
	Budget	Actual	vs 2021	Actual
Revenue				
Auto License Tax 7.5%	\$ 4,384	\$ 4,686	-6.4%	\$ 4,384
Gasoline Excise and License Tax 7.5%	84,800	89,524	-5.3%	84,800
Interest	898	605	48.4%	898
Total Revenue	\$ 90,082	\$ 94,815	-5.0%	\$ 90,082
Expenditures				
Operating Expenses	\$ 77,412	\$ 57,150	35.5%	\$ 59,456
Total Expenditures	\$ 77,412	\$ 57,150	35.5%	\$ 59,456
Revenues Over(Under) Expenditures	\$ 12,670	\$ 37,665		\$ 30,626
Other Financing Sources				
BWC Rebate		\$ 813	-100.0%	
Other Financing Uses				
Prior Year Encumbrances	11,267			
Total Other Uses	\$ 11,267	\$ -		\$ -
Beginning Fund Balance				
	\$ 135,935	\$ 97,457	39.5%	\$ 66,831
Net Increase (Decrease)	1,403	38,478		30,626
Ending Fund Balance	\$ 137,338	\$ 135,935	1.0%	\$ 97,457

State Highway Expenditure Detail

Account	Description	2022					Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	YTD 9/30/21	2020 Actual		

Personal Services

02-375-51011	OVERTIME	\$ 10,000	\$ 10,814	-7.5%	\$ 10,000	\$ 8,332		
02-375-51030	OPERS	2,250	2,425	-7.2%	2,250	1,502		
02-375-51041	WORKERS COMP	162	179	-9.6%	139	2		
	Total Personal Services	\$ 12,412	\$ 13,418	-7.5%	\$ 12,389	\$ 9,837		

Other Expenditures

02-375-51320	Operating Expenses	\$ 65,000	\$ 43,732	48.6%	\$ 43,733	\$ 49,619	Used for the purchase of rock salt, gasoline, concrete, asphalt and related State Highway expenditures repairs materials..	Increase due to State gasoline tax increase and electric vehicle surcharge.
		\$ 65,000	\$ 43,732	48.6%	\$ 43,733	\$ 49,619		

Total State Highway		\$ 77,412	\$ 57,150	35.5%	\$ 56,122	\$ 59,456		
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Street Maintenance Fund

This fund is used for routine maintenance of Bexley City Streets, including cleaning and lighting. The largest expense for this fund is salaries and wages of Street Department Employees.

	2022 Budget	2021 Actual	2022 vs 2021	2020 Actual
Revenue				
Auto License Tax 92.5%	\$ 55,000	\$ 51,612	6.6%	\$ 54,071
Gasoline Excise Tax 92.5%	482,000	481,285	0.1%	465,625
Permissive Tax (State)	80,000	86,385	-7.4%	76,711
Permissive Tax (County)	47,000	45,499	3.3%	45,648
Interest	1,600	1,612	-0.7%	2,516
Total Revenue	\$ 665,600	\$ 666,393	-0.1%	\$ 644,571
Expenditures				
Street Maintenance	\$ 857,342	\$ 836,732	2.5%	\$ 812,972
Total Expenditures	\$ 857,342	\$ 836,732	2.5%	\$ 812,972
Revenues Over(Under) Expenditures	\$ (191,742)	\$ (170,339)		\$ (168,401)
Other Financing Sources				
Transfer From General Fund	\$ 66,000	\$ 66,000	0.0%	\$ 66,000
CARES Reimbursement				36,939
BWC Rebate		14,004		3,665
Total Other Sources	\$ 66,000	\$ 80,004	-17.5%	\$ 106,604
Other Financing Uses				
Prior Year Encumbrances	\$ 3,499	\$ 8,100	-56.8%	\$ 18,035
	\$ 3,499	\$ 8,100	-56.8%	\$ 18,035
Beginning Balance				
Net Increase (Decrease)	\$ 131,434	\$ 229,870	-42.8%	\$ 309,702
	(129,241)	(98,435)		(79,832)
Ending Cash Balance	\$ 2,193	\$ 131,434	-98.3%	\$ 229,870

Street Maintenance Expenditure Detail

Account	Description	2022					Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	2022 vs 2021	YTD 9/30/21	2020 Actual		
Personal Services								
03-380-51010	SALARY & WAGES	\$ 348,676	\$ 397,407	-12.3%	\$ 288,327	\$407,269	Street department supervisor and employees	
03-380-51011	OVERTIME	18,000	9,486	89.8%	8,023	3,309	Snow plowing, etc.	
03-380-51030	OPERS	78,835	80,165	-1.7%	58,100	74,184		Under-allocated in 2020; increase reflects correction
03-380-51041	WORKERS COMP	5,906	3,086	91.4%	2,401	281		
03-380-51070	TRANSFER TO HEALTH INSURANCE	59,082	53,711	10.0%	53,711	51,153		
03-380-51071	DENTAL	2,282	1,998	14.2%	1,601	1,815		
03-380-51072	VISION	250	229	9.2%	183	226		
03-380-51073	LIFE	573	358	60.2%	284	463		
03-380-51076	MEDICARE	5,317	5,836	-8.9%	4,268	5,981		
	Total Personal Services	\$ 518,921	\$ 552,275	-6.0%	\$ 416,899	\$544,681		
Other Expenditures								
03-380-51190	CONTRACT/PROFESSIONAL	\$ 6,000	\$ 3,964	51.4%	\$ -	\$ 6,000	Major roadway/sign repairs.	
03-380-51193	CURB REPLACEMENT	2,000	2,000	0.0%	2,000	1,837	Forms, pins, concrete, finishing tools, etc.	
03-380-51312	MORPC INVOICE	15,000					To cover yearly invoice from MORPC for street projects.	
03-380-51320	OPERATING EXPENSES	110,000	100,500	9.5%	100,180	108,963	Paver, rollers, heat welder, plate compactor, etc.	Materials increased in 2021
03-380-51321	WEED CONTROL - CURBS	2,000	576	247.2%	-	-	Herbicide applications.	
03-380-51330	REPAIR/MAINTENANCE SUPPLIES	50,000	50,000	0.0%	34,844	50,000	Rock salt, aggregate, asphalt, etc.	
03-380-51360	FUEL	5,000	3,996	25.1%	-	4,021	Gasoline and Diesel (pickup trucks, dump trucks, backhoe, asphalt paver, vibratory roller, etc.).	
03-380-51380	SIGNS & MARKS	75,000	50,000	50.0%	49,063	60,760	Regulatory and way finding signage, paint/thermoplastic, etc.	Increase to accommodate bike plan route signage and revamped sign replacement
03-700-51510	OPWC REPAYMENT	73,421	73,421	0.0%	36,710	36,710	Debt Service (Cassady Avenue Project) will be paid off as of 2028 (annual permissive tax covers half of this expense each year).	
	Total Other Expenditures	\$ 338,421	\$ 284,457	19.0%	\$ 222,798	\$268,292		
Total Street Maintenance		\$ 857,342	\$ 836,732	2.5%	\$ 639,696	\$812,972		

Recreation Fund

	2022 Budget	2021 Actual	2022 vs 2021	2020 Actual	2019 Actual	Notes
Revenue						
	\$ 390,000	\$ 352,390	10.7%	\$ 192,972	\$ 392,559	2019 Revenue Actuals included for comparison of non-COVID year.
Recreation Programs	120,000	81,997	46.3%	28,908	46,865	Tough estimate as we have yet to have a full year of a completed new rental space.
Mansion and Facility Rentals	475,000	351,706	35.1%	60,654	532,412	Slight reduction from the 2019 revenue of \$532k. I believe this will continue to lag as we come out of COVID. With that said, still early to gauge any potential long term change in consumer (lack of better term) behavior.
Jeffrey Summer Camp	300,000	308,620	-2.8%	219,853	292,619	Slight increase from 2019 revenue (projected rate increase)
Preschool	425,000	316,420	34.3%	199,426	444,708	Slight reduction from the 2019 revenue of \$445k. I believe this will continue to lag as we come out of COVID. With that said, still early to gauge any potential long term change in consumer (lack of better term) behavior.
Before and After Care	42,000					Day care programming specifically has seen an increase in pay in order to entice workers during the pandemic. The increased hazard pay to be reimbursed through ARP. Additionally, there are still additional positions we have hired in these programs to help manage COVID related issues.
ARP Hazard Pay						
Misc.	5,000			3,169	8,977	
Total Revenue	<u>\$ 1,757,000</u>	<u>\$ 1,411,133</u>	<u>24.5%</u>	<u>\$ 704,982</u>	<u>\$ 1,718,140</u>	
Expenditures						
Administration	\$ 607,670	\$ 483,937	25.6%	\$ 445,802	\$ 463,063	
Programs	336,112	263,648	27.5%	125,817	263,104	
Preschool	290,435	291,399	-0.3%	235,989	214,371	
Before and After School Program	337,377	238,724	41.3%	212,917	272,328	
Jeffrey Summer Camp	417,712	264,319	58.0%	141,313	88,123	
Total Expenditures	<u>\$ 1,989,306</u>	<u>\$ 1,542,027</u>	<u>29.0%</u>	<u>\$ 1,161,837</u>	<u>\$ 1,649,383</u>	
Revenues Over(Under) Expenditures	\$ (232,306)	\$ (130,894)		\$ (456,855)	\$ 68,757	
Other Financing Sources						Requesting a larger transfer to continue to offset projected losses caused by COVID-19.
Operating Transfers From the General Fund	\$ 250,000	\$ 90,000	-62.5%	\$ 240,000	\$ 90,000	
BWC Rebate		64,472		16,030		
CARES		202,526		310,533		
Total Other Sources	<u>\$ 250,000</u>	<u>\$ 356,998</u>	<u>-37.0%</u>	<u>\$ 566,563</u>	<u>\$ 90,000</u>	
Other Financing Uses						
Recreation Capital					\$ 36,000	
Jeffrey Mansion Fund Capital						
Jeffrey Mansion Debt Service (Transfer to bond)	112,616	112,430				
Prior Year Encumbrances	366,134	16,799	-8.0%	18,268	107,215	
Total Other Uses	<u>\$ 478,750</u>	<u>\$ 129,229</u>	<u>607.4%</u>	<u>\$ 18,268</u>	<u>\$ 143,215</u>	
Beginning Fund Balance	\$ 511,468	\$ 414,594	28.3%	\$ 323,154	\$ 307,612	
Net Increase (Decrease)	(461,056)	96,875		91,440	15,542	
Estimated Unspent Appropriations	130,000					
Ending Fund Balance	<u>\$ 180,412</u>	<u>\$ 511,468</u>	<u>23.4%</u>	<u>\$ 414,594</u>	<u>\$ 323,154</u>	

(1) Moved to General Fund

Recreation Administration Expenditure Detail

Account	Description	2022			2020 Actual	Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021			
Personal Services							
05-510-51010	SALARY & WAGES	397,491	331,012.66	20.1%	\$309,641.47	1-Director, 1-Deputy Director (75%), 1-Tier 1 Rec Supervisor (15%) 1-Tier 1 Rec Supervisor (100%), 1-Tier 2 Rec Supervisors (Retire at end of 1st quarter), 2 - Tier 2 Rec Coordinator, 1 - Event Coordinator, 1-Front Desk (40%)	Some slight restructuring with the retirement of an employee. (3)Tier-2 Rec Supervisors becomes (1) Tier-1 Rec Supervisor, (1) Tier-1 Rec Coordinator (Event Coordinator), and (2) Tier-2 Rec Coordinators. Total estimated cost difference ~ \$10k.
05-510-51030	OPERS	55,649	45,794	21.5%	43,653		
05-510-51041	WORKER'S COMP	6,403	4,371	46.5%	398		
05-510-51070	TRANSFER TO HEALTH	87,264	79,331	10.0%	75,553		
05-510-51071	DENTAL	2,004	1,843	8.8%	1,594		
05-510-51072	VISION	90	82	9.2%	81		
05-510-51073	LIFE	486	297	63.4%	385		
05-510-51076	MEDICARE	5,764	4,664	23.6%	4,330		
Total Personal Services		\$ 555,150	\$ 467,394	18.8%	\$435,635.78		
Other Expenditures							
05-510-51021	MEETING MEALS	\$ 210	\$ 200	5.0%	\$ 165	Meals for staff meetings (i.e. lunch for Harvest Festival Set-Up)	Increase for Inflation
05-510-51022	MILEAGE REIMBURSEMENT	2,060	971	112.2%	833	Reimbursement for staff for mileage they put on their personal vehicles	Increase for Inflation
05-510-51141	REGISTRATION SOFTWARE CONTRACT	12,000					New Rec Software is a flat fee as opposed to a withholding (\$12k).
05-510-51310	OFFICE SUPPLIES	3,500	2,573	36.0%	1,545	Paper, note pads, pens, etc.	
05-510-51320	OPERATING EXPENSES	2,000	2,525	-20.8%	1,153	Postage, Laminator, signs, business cards, OPRA membership	
05-510-51321	BROCHURE	18,750	-	#DIV/0!	4,478	Cost to print and deliver the brochure 3 times a year	Planning on going back to 3 physical prints per year. This number reflects 2019 plus inflation increases. Additionally, there will be some offset from advertising revenue.
05-510-51322	YOUTH SCHOLARSHIP CHALLENGE FUND	10,000	10,000	0.0%	1,245	Money to help cover programming costs for families that need a little assistance.	
05-510-51323	TRAINING/PROF DEVELOP	4,000	274	1359.9%	748		Planning on going back to the OPRA convention if COVID allows.
Total Other Expenditures		\$ 52,520	\$ 16,543	217.5%	\$ 10,166		
Total Recreation Admin.		\$ 607,670	\$ 483,937	25.6%	\$ 445,802		

Recreation Programs Expenditure Detail

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		

Personal Services

05-520-51010	SALARY & WAGES	\$ 20,000	\$ 3,515	469.1%	\$ 3,492	All Seasonal Employees	Expecting to increase programming in 2022
05-520-51011	RENTALS OT	750	-	#DIV/0!	-		
05-520-51030	OPERS	2,800	482	480.9%	489		
05-520-51041	WORKER'S COMP	322	252		23		
05-520-51076	MEDICARE	290	51	469.1%	51		
	Total Personal Services	\$ 24,162	\$ 4,299	462.0%	\$ 4,055		
	Other Expenditures						
05-520-51320	OPERATING EXPENSES	\$ 8,500	\$ 14,076	-39.6%	\$ 5,168	Program shirts (Not Uniforms), BPAK supplies, print work, program snacks, medical supplies, league fees, tournament fees, background checks, Job fair registration,	
05-520-51321	SPECIAL ACTIVITY SUPPLIES	29,000	19,427	49.3%	10,862	Pumpkins, Straw, Helium tank, campout supplies, 5k run supplies, egg hunt candy, bingo prizes, Youth triathlon supplies, etc.	Back to pre-COVID budget levels. Hopeful Community events will not be as limited in 2022 by COVID.
05-520-51322	COMMUNITY GARDEN	3,300	2,847	15.9%	2,438	We pay the community garden the registration fees that we collect	110 plots available at \$30 each. This is a pass through.
05-520-51323	UNIFORMS	23,100	13,274	74.0%	5,673	Sports team uniforms	Back to pre-COVID number plus inflation
05-520-51324	EQUIPMENT	7,350	3,899	88.5%	406	Generally sports equipment	Will have some making up to do for equipment replacement deferred in 2020 & 2021.
05-520-51325	AWARDS	5,000	2,500	100.0%	1,419	Medals and trophies for participants.	
05-520-51326	BACKGROUND CHECKS	1,500	299	401.7%	1,500		
05-520-51710	PROFESSIONALS	215,000	195,958	9.7%	88,484	Pays instructors	This increase represents a more fully realized increase in programming as a result of the additional JM space as well as a reduction in the impact of COVID.
05-520-51720	REFEREES	18,900	6,777	178.9%	5,597	Umpire and referee costs for youth and adult sports	2020 budgeted amount and close to 2019 actuals. Expect we will have to pay more in 2022
05-520-51730	CONCESSIONS	300	291	3.1%	215	Food for program activities (i.e. volunteer meals)	
	Total Other Expenditures	\$ 311,950	\$ 259,349	20.3%	\$121,762		

Total Recreation Programs	\$ 336,112	\$ 263,648	27.5%	\$125,817
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Jeffrey Preschool

Account	Description	2022		2021		Account Notes	2022 Budget Notes
		Budget	Actual	vs 2021	Actual		

Personal Services

05-525-51010	SALARY & WAGES	\$ 228,800	\$ 235,515	-2.9%	\$186,210	1-Tier 1 Rec Coordinator (75%),	Staffing costs have gone up to account for COVID safety measures including additional staff and hazard pay increase.
05-525-51030	OPERS	32,032	32,884	-2.6%	26,044		
05-525-51041	WORKER'S COMP	3,685	2,615	40.9%	58		
05-525-51070	HEALTH INSURANCE	11,000	10,000	10.0%	10,000		
05-525-51076	MEDICARE	3,318	3,275	1.3%	2,721		
Total Personal Services		\$ 278,835	\$ 284,289	-1.9%	\$225,033		

Other Expenditures

0-5-525-51300	SNACKS	2,100	42	4911.9%	354		Increase by inflation
0-5-525-51301	SUPPLIES	2,200	1,203	82.9%	1,508		Increase by inflation
0-5-525-51302	EQUIPMENT	1,050	946	11.0%	1,000		Increase by inflation
0-5-525-51303	PROF DEVELOPMENT	2,100	48	4265.0%	-		Increase by inflation
05-525-51320	OPERATING EXPENSES	4,150	4,872	-14.8%	8,093		Increase by inflation
Total Other Expenditures		\$ 11,600	\$ 7,111	63.1%	\$ 10,955		

Total Recreation Programs	\$ 290,435	\$ 291,399	-0.3%	\$235,989
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Before and After School Care

Account	Description	2022				2020 Budget Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
Personal Services							
05-526-51010	SALARY & WAGES	\$ 246,156	\$ 194,598	26.5%	\$ 168,471	Includes 1-Tier 1 Rec Supervisor (50%), 3-Tier 2 Rec Coordinators (70%, 70% & 65%), and Seasonal Staff	Staffing costs have gone up to account for COVID safety measures including additional staff and hazard pay increase.
05-526-51030	OPERS	34,462	27,179	26.8%	23,586		
05-526-51041	WORKER'S COMP	3,965	2,715	46.0%	248		
05-526-51076	MEDICARE	3,569	2,775	28.6%	2,444		
Total Personal Services		\$ 288,152	\$ 227,267	26.8%	\$ 194,749		
Other Expenditures							
05-526-51320	OPERATING EXPENSES	\$ 6,825	\$ 3,923	74.0%	\$ 2,912	Background checks, bus parts, Lowes supplies, cleaning supplies	Cleaning supplies have gone way up to stay on top of COVID-19
05-526-51321	BACKGROUND CHECKS	1,550	-		-		
05-526-51322	SNACKS	11,350	168	6650.3%	3,294	Daily snacks	2019 budget plus inflation costs.
05-526-51323	SUPPLIES	6,000	413	1351.3%	2,367	Art supplies, science project supplies, paper, pencils	Deferred costs on supplies over the past 2 years.
05-526-51440	EQUIPMENT	7,000	2,149	225.8%	1,918	Games, books, balls, etc.	Deferred costs on Equipment over the past 2 years.
05-526-51710	PROFESSIONALS	16,500	4,804	243.5%	7,677	Field trips and special guests	
Total Other Expenditures		\$ 49,225	\$ 11,457	329.7%	\$ 18,168		2020 budget plus 3%
Total Recreation Programs		\$ 337,377	\$ 238,724	41.3%	\$ 212,917		

Jeffrey Camp Expenditure Detail

Account	Description	2022			2020 Actual	Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021			
Personal Services							
05-580-51010	SALARIES & WAGES	\$ 283,897	\$ 207,457	36.8%	\$110,485	1-Tier 1 Rec Supervisor (35%), 1-Tier 1 Rec Coordinator (25%), 2-Tier 2 Rec Coordinator (30%), and seasonal staff	More reflective of 2020 budgeted numbers (\$238,489). This includes a position that was split between BACPack and Pool that is now split between BACPack and Camp. Also COVID Hazard Pay increases that will be reimbursed through ARP.
05-580-51030	OPERS	39,746	29,017	37.0%	15,468		
05-580-51041	WORKER'S COMP	4,573	4,255	7.5%	388		
05-580-51076	MEDICARE	4,117	2,964	38.9%	1,554		
Total Personal Services		\$ 332,332	\$ 243,692	36.4%	\$127,894		
Other Expenditures							
05-580-51260	REFUNDS	\$ 500	\$ -	#DIV/0!	\$ 500	Participation refunds	
05-580-51320	OPERATING EXPENSES	9,000	6,154	46.2%	4,303	Staff & camper shirts, art supplies, background checks, equipment, licensing, medical supplies,	Close to 2019 Numbers
05-580-51321	BACKGROUND CHECKS	2,080	-	#DIV/0!	-		Close to 2019 Numbers
05-580-51322	SNACKS	2,600	-		108		Close to 2019 Numbers
05-580-51323	SUPPLIES	2,700	3,254	-17.0%	2,300		
05-580-51324	EQUIPMENT	1,600	938	70.5%	1,190		Close to 2019 Numbers
05-580-51325	SHIRTS	6,900	1,036	566.3%	722		Close to 2019 Numbers
05-580-51710	PROFESSIONALS	60,000	9,244	549.0%	4,296	Field trips, busing, and special guests	Close to 2019 Numbers
Total Other Expenditures		\$ 85,380	\$ 20,627	313.9%	\$ 13,419		Note, the total is similar to 2019 actuals
Total Jeffrey Camp		\$ 417,712	\$ 264,319	58.0%	\$141,313		

Bond Retirement Fund

This fund is used to pay all debt service except that which is specifically designated to another fund.

	2022	2021	2022	2020
	Budget	Actual	vs 2021	Actual
<u>Expenditures</u>				
Debt Service	\$ 1,964,016	\$ 1,844,171	6.5%	\$ 8,065,314
 <u>Other Financing Sources</u>				
Transfers form the General Fund	\$ 988,385	\$ 629,236	57.1%	\$ 1,088,014
Transfers From Recreation Fund	112,616	112,430	0.2%	
Transfer From TIF Fund	164,135	163,485	0.4%	161,750
Transfers form the Road and Alley Fund	698,880	939,019	-25.6%	565,926
Refund		6,917		5,210,000
Debt Service From City				1,010,000
Transfers In	\$ 1,964,016	\$ 1,851,087	6.1%	\$ 8,035,690
<u>Beginning Fund Balance</u>	\$ 467,511	\$ 460,595	1.5%	\$ 490,220
Net Increase (Decrease)	0	6,916		-29,624
Ending Fund Balance	\$ 467,511	\$ 467,511	0.0%	\$ 460,595

Bond Retirement Expenditure Detail

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
06-700-51510	PRINCIPAL	\$1,597,050	\$ 1,474,737	8.3%	\$1,376,195		
06-700-51012	ESCROW DEPOSIT				6,151,139		
06-700-51520	INTEREST	366,965	369,435	-0.7%	469,120		
06-700-51531	ISSUE COST				68,860		
Total Bond Retirement Expenditures		\$1,964,016	\$ 1,844,171	6.5%	\$8,065,314		

Economic Redevelopment Fund

This fund is used to pay all debt service related to the Bexley Square purchase.

	2022	2021	2022	2020
	Budget	Actual	vs 2021	Actual
<u>Expenditures</u>				
Debt Service	\$ 88,700	\$ 91,450	-3.0%	\$ 77,368
<u>Other Financing Sources</u>				
Transfers form the General Fund	\$ 45,725	\$ -		\$ -
Transfers City Hall TIF Fund	45,725	91,450	-50.0%	90,950
Total Other Sources	\$ 91,450	\$ 91,450	0.0%	\$ 90,950
<u>Other Financing Uses</u>				
Prior Year Encumbrances	<hr/>			
Total Other Uses	<hr/>			
<u>Beginning Fund Balance</u>				
Net Increase (Decrease)	\$ 16,897	\$ 16,897	0.0%	\$ 3,315
	2,750	-		13,582
Ending Fund Balance	\$ 19,647	\$ 16,897	16.3%	\$ 16,897

Economic Development Bond

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
51-700-51510	BEXLEY SQUARE	\$ 88,700	\$ 91,450	-3.0%	\$ 77,368		
Total Bond Retirement		\$ 88,700	\$ 91,450	-3.0%	\$ 77,368		

Water Fund

This fund is used for maintenance and operation of the Bexley water system; the largest expenses of this fund are for water payments to Columbus and for salaries and wages.

	2022		2021		2022		2020
	Budget		Actual		vs 2021		Actual
Revenue							
Receipts From Residents	\$ 2,839,612	\$	2,628,313		8.0%		\$ 2,650,870
Capital Fee	285,951		254,113		12.5%		265,821
Total Revenue	\$ 3,125,563	\$	2,882,426		8.4%		\$ 2,916,691
Expenditures							
Water Administration	\$ 2,336,377	\$	2,203,280		6.0%		\$ 1,946,636
Water Distribution	561,572		326,304		72.1%		307,072
Total Expenditures	\$ 2,897,949	\$	2,529,585		14.6%		\$ 2,253,707
Revenues Over(Under) Expenditures	\$ 227,614	\$	352,841				\$ 662,984
Other Financing Sources							
BWC Rebate			19,953.85		(1.00)		5,096.00
CARES							11,331.19
	-		19,953.85		(1.00)		16,427.19
Debt Service	\$ 315,841	\$	338,300		-6.6%		\$ 53,640
Transfer							
Capital	39,300		39,300		-		
Operating Transfers			134,181				
General Fund Debt Service Reimbursement							23,652
Prior Year Encumbrances	99,173		66,527		49.1%		296,563
Total Other Uses	\$ 454,314	\$	578,308		-21.4%		\$ 373,855
Beginning Balance	\$ 1,497,461	\$	1,702,973		-12.1%		\$ 1,397,417
Net Increase (Decrease)	(226,700)		(205,512)				305,556
Ending Balance	\$ 1,270,761	\$	1,497,461		-15.1%		\$ 1,702,973

Water Administration Expenditure Detail

Account	Description	2022 Budget	2021 Actual	2022 vs 2021	2020 Actual	Account Notes	2022 Budget Notes
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Personal Services

09-365-51010	SALARY & WAGES	\$ 104,054	\$ 100,899	3.1%	\$ 101,446	Water Department Manager and 1/3 Service Admin.	
09-365-51011	OVERTIME		\$ 476				
09-365-51030	P.E.R.S.	14,568	14,021	3.9%	14,180		
09-365-51041	WORKER'S COMP	1,676	1,467	14.2%	134		
09-365-51070	TRANSFER TO HEALTH INSURANCE	14,755	13,413	10.0%	12,774		
09-365-51071	DENTAL	481	442	8.8%	382		
09-365-51072	VISION	90	82	9.2%	81		
09-365-51073	LIFE	130	79	63.4%	103		
09-365-51076	MEDICARE	1,509	303	398.1%	431		
Total Personal Services		137,262	131,183	4.6%	129,531		

Other Expenditures

09-365-51140	COMPUTER MAINTENANCE	\$ 5,000	-		\$ 790	Work station and tablets.	
09-365-51141	COMPUTER SOFTWARE	1,000	1,000	0.0%	21,003	Software for work station and tablets.	
09-365-51190	CONTRACT/COLUMBUS	2,094,615	2,007,914	4.3%	1,713,976	City of Columbus contract.	Adjustment to budget to reflect overbudgeting of this line item in the past
09-365-51192	CONTRACT/WATER TEST.	25,000	13,760	81.7%	12,522	City of Columbus contract.	
09-365-51193	CONSUMER CONFIDENCE REPO.	5,000	5,000	0.0%	5,000	Annual report required per Ohio Administrative Code (OAC) Chapter 3745-96.	
09-365-51194	AUTOMATED METER MAINTENANCE	55,000	36,092	52.4%	24,218	Meter Transmission Units (MTU's).	
09-365-51260	REFUNDS	2,500	1,622	54.1%	6,608	Reconciliation pertaining to final billing.	
09-365-51310	OFFICE SUPPLIES	5,000	858	482.7%	764	Pens, paper, staples, etc.	
09-365-51320	OPERATING EXPENSES	6,000	5,852	2.5%	6,000	Bills, notices, door tags, printing and postage associated with distribution of monthly/quarterly bills, etc.	
09-365-51440	JEFFREY MANSION WATERLINE		0		26,225		
Total Other Expenditures		\$2,199,115	\$ 2,072,097	6.1%	\$1,817,105		

Total Water Admin.	\$2,336,377	\$ 2,203,280	6.0%	\$1,946,636
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Water Distribution Expenditure Detail

Account	Description	2022 Budget	2021 Actual	2022 vs 2021	2020 Actual	Account Notes	2022 Budget Notes
Personal Services							
09-366-51010	SALARY & WAGES	\$ 213,594	\$ 148,262	44.1%	\$169,577	Water Department workers and 1/3 of Service Director	Allocated employees promoted
09-366-51011	OVERTIME	10,500	6,454	62.7%	993		
09-366-51030	OPERS	45,395	24,528	55.1%	26,587		
09-366-51041	WORKERS COMP	3,610	2,930	81.2%	267		
09-366-51050	UNIFORM ALLOWANCE	1,400	-		1,394		
09-366-51070	TRANSFER TO HEALTH INSURANCE	46,917	42,652	90.9%	40,621		
09-366-51071	DENTAL	1,727	1,588	92.0%	1,374		
09-366-51072	VISION	188	172	91.5%	170		
09-366-51073	LIFE	325	199	61.2%	257		
09-366-51076	MEDICARE	3,249	2,352	72.7%	2,524		
	Total Personal Services	\$ 326,905	\$ 229,137	70.1%	\$243,765		
09-366-51191	WATER SYSTEM LICENSE	\$ 7,000	\$ -		\$ 6,512	City of Columbus Annual Water System License Fee.	
09-366-51192	CONTRACT PROFESSIONAL	15,000	10,000	66.7%	-	Major mainline repairs, hydro excavating, etc.	
09-366-51196	REGULATION AND COMPLIANCE	55,000	37,321	67.8%	20,093	National Pollution Discharge Elimination System (NPDES) Phase II Permit and Capacity, Management and Operation Maintenance (CMOM) Permit implementation costs. Ohio Environmental Protection Agency (OEPA) requires that the City have one Distribution license or one Class I Operator license, otherwise known as an Operator of Responsible Charge (ORC). One staff member is also required to have Backflow certification.	
09-366-51321	WATER METER RECALIBRATE PROGRAM	50,000				This program is to recalibrate the larger meters in the city and will help with water loss investigation .This is a new program the meters have not been recalibrated since install in 2001	
09-366-51330	REPAIR/MAINT. SUPPLIES	20,000	13,989	69.9%	16,799	Repair and replacement of legacy equipment and material (generators, sump pumps, pipes, fittings, etc.).	
09-366-51360	FUEL	6,000	6,000	100.0%	4,260	Gasoline and Diesel (pickup truck, water service truck, backhoe, etc.).	
09-366-51390	TAPS/METERS/Irrigation	45,000	18,882	42.0%	9,997	Tapping saddles, corporation stops, copper service lines, etc.	
09-366-51430	HYDRANTS	20,000	10,975	54.9%	5,645	Necessary replacement and repairs as noted in the City's annual flushing/inspection program, as well as damage resulting from breaks, vehicular accidents, etc..	
09-366-1440	CAPITAL	16,667					
	Total Other Expenditures	\$ 234,667	\$ 97,167	41.4%	\$ 63,307		
Total Water Distribution		\$ 561,572	\$ 326,304	58.1%	\$307,072		

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Water Debt Service Expenditure Detail

Account	Description	2022 Budget	2021 Actual	2022 vs 2021	2020 Actual
09-700-51512	2010 BOND DEBT SERVICE				13,674
09-700-51513	OPWC SHERIDAN FRANCIS	9,223	9,223	0.0%	4,612
09-700-51514	2015 REFUNDING	2,444	845	189.2%	847
09-700-51515	2020 REFUNDING	106,954	161,097	-33.6%	
09-700-51521	POOL / STORM SEWER/WATERLINE NOTE INT.		(2,959)		(2,605)
09-700-51522	OPWC COLLEGE/SOUTH CASSADY	29,184	29,184	0.0%	14,592
09-700-51523	OPWC MAIN ST	5,422	5,422	0.0%	2,711
09-700-51524	OPWC NORTHEAST QUADRANT	30,739	30,739	0.0%	15,370
09-700-51525	OPWC BROAD STREET	8,882	8,882	0.0%	4,441
09-700-51527	ROOSEVELT AND ASHEBOURNE	52,559	52,559	0.0%	
09-700-51528	ROOSEVELT AND STANWOOD	70,434	43,307		
Total Water Debt Service		\$ 315,841	\$ 338,300	-6.6%	\$ 53,640

Sewer Fund

This fund is used for maintenance and operation of the Bexley Sewer system; the largest expenses of this fund are for sewer payments to Columbus and Capital Expenditures.

	2022 Budget	2021 Actual	2022 vs 2021	2020 Actual
Revenue				
Receipts From Residents	\$ 2,811,584	\$ 2,666,625	5.4%	\$ 2,698,513
Capital Fee	84,768	76,370	11.0%	83,953
Total Revenue	\$ 2,896,352	\$ 2,742,995	5.6%	\$ 2,782,466
Expenditures				
Sewer Administration	\$ 1,760,941	\$ 1,613,696	9.1%	\$ 1,559,292
Sewer Distribution	1,159,664	741,526	56.4%	551,556
Total Expenditures	\$ 2,920,605	\$ 2,355,222	24.0%	\$ 2,110,848
Revenues Over(Under) Expenditures	\$ (24,253)	\$ 387,773		\$ 671,618
Other Financing Sources				
BWC Rebate	\$ -	\$ 10,486	\$ (1)	\$ 2,258
CARES		250		9,276
Total Other Sources	\$ -	\$ 10,736	\$ (1)	\$ 11,534
Other Financing Uses				
Debt Service	\$ 77,911	\$ 76,047	2.5%	\$ 24,344
Transfer		31,857		
Capital	39,300			
General Fund Debt Service Reimbursement				283,824
Prior Year Encumbrances	1,196,199	371,416	(0)	478,893
Total Other Uses	\$ 1,313,410	\$ 479,320	174.0%	\$ 787,061
Beginning Fund Balance				
Prior Period Adjustment	\$ 3,784,221	\$ 3,865,032	-2.1%	\$ 3,968,941
Net Increase (Decrease)	(1,337,663)	(80,811)		(103,910)
Ending Fund Balance	\$ 2,446,558	\$ 3,784,221	-35.3%	\$ 3,865,032

Sewer Administration

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
Personal Services							
10-360-51010	SALARY & WAGES	\$ 20,022	\$ 18,958	5.6%	\$ 18,485	1/3 Service Admin.	Top step employee replaced with first step employee.
10-360-51030	OPERS	2,803	2,654	5.6%	2,588		
10-360-51041	WORKER'S COMP	323	326	-1.0%	202		
10-360-51050	UNIFORM ALLOWANCE	500	496	0.9%	357		One employees now receives \$200 boot allowance per contract.
10-360-51070	TRANSFER TO HEALTH INSURANCE	5,166	4,697	10.0%	4,473		
10-360-51071	DENTAL	205	189	8.8%	163		
10-360-51073	LIFE	32	20	60.1%	26		
10-360-51076	MEDICARE	290	275	5.6%	266		
Total Personal Services		\$ 29,341	\$ 27,614	6.3%	\$ 26,559		
Other Expenditures							
10-360-51140	COMPUTER MAINTENANCE	\$2,000.00	266.52	650.4%	\$0.00	Work station.	
10-360-51141	COMPUTER SOFTWARE	1,000	0		0	Software for work station.	
10-360-51190	CONTRACT/COLUMBUS	1,560,000	1,438,733	8.4%	1,397,483	City of Columbus contract.	Adjustment to budget to reflect overbudgeting of this line item in the past
10-360-51191	ERU CHARGE	161,600	142,185	13.7%	128,250	Equivalent Runoff Unit (ERU).	
10-360-51310	OFFICE SUPPLIES	3,000	897	234.5%	3,000	Pens, paper, staples, etc.	Bills and envelopes ordered in October.
10-360-51320	OPERATING EXPENSES	4,000	4,000	0.0%	4,000	Property notifications (letters, surveys, etc.), postage, etc.	Parallel account in Water Department usually used first.
Total Other Expenditures		\$ 1,731,600	\$ 1,586,081	9.2%	\$ 1,532,733		
Total Sewer Administration		\$ 1,760,941	\$ 1,613,696	9.1%	\$ 1,559,292		

Sewer Service Expenditure Detail

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
Personal Services							
10-367-51010	SALARY & WAGES	\$ 161,649	\$ 155,099	4.2%	\$151,225	Sewer workers and 1/3 Service Director	
10-367-51011	OVERTIME	2,500	1,896	31.9%	1,293		
10-367-51030	OPERS	32,507	30,240	7.5%	27,149		
10-367-51041	WORKER'S COMP	2,644	1,985	33.2%	9		
10-367-51070	TRANSFER TO HEALTH INSURANCE	23,272	21,156	10.0%	20,149		
10-367-51071	DENTAL	516	474	8.8%	410		
10-367-51072	VISION	54	50	9.2%	49		
10-367-51073	LIFE	474	296	60.2%	383		
10-367-51076	MEDICARE	2,380	2,313	2.9%	2,267		
Total Personal Services		\$ 225,997	\$ 213,508	5.8%	\$202,934		
Other Expenditures							
10-367-51194	CONTRACT PROFESSIONAL	\$ 10,000	\$ 870	1049.4%	\$ 9,983	Major mainline repairs, hydro excavating, etc.	Increased due to the Rumpke contact increase and also the food waste program increase.
10-367-51320	OPERATING EXPENSES	25,000	9,562	161.4%	2,438	Property notifications (letters, surveys, etc.), postage, etc.	
10-367-51321	WATER METER RECALIBRATE PROGRAM	50,000				This program is to recalibrate the larger meters in the city and will help with water loss investigation. This is a new program the meters have not been recalibrated since install in 2001	
10-367-51330	REPAIR/MAINT. SUPPLIES	35,000	23,705	47.6%	35,000	Repair and replacement of legacy equipment and material (generators, sump pumps, pipes, fittings, structures, etc.).	
10-367-51360	FUEL	2,000	2,000	0.0%	2,000	Gasoline and Diesel (jet/flushing truck and Closed Circuit Television (CCTV) equipment, etc.).	
10-367-51440	MANHOLE COVERS	15,000	7,995	87.6%	612	Risers, casting, lids, etc..	
10-367-51442	CAPITAL	16,667	48,412	-65.6%			
10-367-51443	SEWER IMPROVEMENTS	480,000	297,523	61.3%	298,589	Sewer line project bin November 2019	
10-367-51444	SEWER REMEDIATION PROGRAM	150,000	137,950	8.7%			
10-367-51445	SEWER REMEDIATION LOAN PROGRAM	150,000	0	#DIV/0!			
Total Other Expenditures		\$ 933,667	\$ 528,018	76.8%	\$348,622		
Total Sewer Service		\$ 1,159,664	\$ 741,526	56.4%	\$551,556		

Sewer Fund Debt Service Expenditure Detail

Account	Description	2022			
		2022 Budget	2021 Actual	vs 2021	2020 Actual
10-700-51510	STORM SEWER OPWC	\$ 23,725	\$ 23,725	0.0%	\$ 11,863
10-700-51512	PRINCIPAL SHERIDAN	220	220	0.2%	110
10-700-51513	PRINCIPAL OPWC MAIN ST.	1,668	1,668	0.0%	834
10-700-51514	2015 REFUNDING	17,105	5,917	189.1%	5,928
10-700-51515	2020 REFUNDING	20,298	30,573	-33.6%	
10-700-51520	INTEREST STORM SEWER BONDS		-		3,532
10-700-51521	NORTHEAST QUADRANT	3,689	3,689	0.0%	1,844
10-700-51522	BROAD STREET	467	467	0.0%	234
10-700-51524	ROOSEVELT AND ASHBOURNE	7,884	7,884	0.0%	
10-700-51525	ROOSEVELT AND STANWOOD	2,855	1,904		
Total Sewer Fund Debt Service		\$ 77,911	\$ 76,047	2.5%	\$ 24,344

Refuse Fund

This fund provides for refuse collection for Bexley residents. The largest expenses of this fund are the contract with Rumpke and salaries and wages.

	2022 Budget	2021 Actual	2021 vs 2020	2020 Actual
Revenue				
Receipts From Residents	\$ 1,373,653	\$ 1,333,644	3.0%	\$ 1,291,430
Total Revenue	\$ 1,373,653	\$ 1,333,644	3.0%	\$ 1,291,430
Expenditures				
Operating Expenditures	\$ 1,501,429	\$ 1,487,523	0.9%	\$ 1,089,108
Total Expenditures	\$ 1,501,429	\$ 1,487,523	0.9%	\$ 1,089,108
Revenues Over(Under) Expenditures	\$ (127,776)	\$ (153,879)		\$ 202,322
Other Financing Sources				
BWC Rebate	\$ -	\$ 2,640		\$ 674
Other Financing Uses				
Prior Year Encumbrances	\$ 9,709	\$ 44,350	-78.1%	\$ 82,238
Total Other Uses	\$ 9,709	\$ 44,350	-78.1%	\$ 82,238
Beginning Fund Balance				
Prior Period Adjustment				
Net Increase (Decrease)	(137,485)	(195,589)		120,758
Ending Fund Balance	\$ 1,310,566	\$ 1,448,051	-9.5%	\$ 1,643,640

Refuse Fund Expenditure Detail

		2022					
Account	Description	2022 Budget	2021 Actual	vs 2021	2020 Actual	Account Notes	2022 Budget Notes
Personal Services							
11-370-51010	SALARY & WAGES	89,642	\$27,244	229.0%	\$22,857	1.5 service employee, 1/2 Sustainability Programs Coordinator	New dedicated litter and street sweeping employee, 50% of Sustainability Programs Coordinator position
11-370-51011	OVERTIME	19,375	1,828	959.9%	10,397	Leaf pickup.	
11-370-51012	SEASONALS	25,000	15,736	58.9%	208	Budget based on six (6) seasonal employees working ten (10) weeks a year at \$14.00 per hour doing leaf pickup.	
11-370-51030	OPERS	21,320	6,175	245.2%	6,394		
11-370-51041	WORKER'S COMP	1,847	582	217.4%	13		
11-370-51070	TRANSFER TO HEALTH INSURANCE	18,000	7,553	138.3%	7,553		
11-370-51071	DENTAL	257	237	8.7%	205		
11-370-51072	VISION	257	28	814.5%	28		
11-370-51073	LIFE	252	46	444.4%	96		
11-370-51076	MEDICARE	978	396	147.1%	456		
	Total Personal Services	\$ 176,929	\$ 59,825	195.7%	\$ 48,206		
Other Expenditures							
11-370-51190	CONTRACT	1,180,000	1,039,472	13.5%	\$896,201.74	Includes Rumpke and Innovative Organics collection contracts	
11-370-51310	OFFICE SUPPLIES	2,500	427	486.0%	\$457.75	Pens, paper, staples, etc. and billing supplies.	
11-370-51320	OPERATING EXPENSES	40,000	37,946	5.4%	\$35,223.23	Public notifications regarding solid waste and recycling contract, etc.	
11-370-51321	TRASH AND RECYCLING REC.	5,000	13,985	-64.2%	\$10,769.10	Tote (96, 64, 32 gallon) Program and public receptacles.	
11-370-51322	COLLECTION SUPPLIES	25,000	11,368	119.9%	\$23,257.58		
11-370-51330	REPAIR/MAINT. SUPPLIES	20,000	15,889	25.9%	\$17,954.67	Replacement parts for hydro excavator, street sweeper and leaf machines, leaf blowers, rakes, etc.	
11-370-51360	FUEL	2,000	2,000	0.0%	\$2,000.00	Gasoline and Diesel (hydro excavator, street sweeper, leaf vacuums, etc.).	
11-370-51361	WASTE DIVERSION PROGRAM	30,000	29,729	0.9%	\$55,037.43	Household Hazardous Waste (HHW) and Greater Bexley Cleanup events, Zero Waste Program implementation, sustainability grants, etc.	
11-370-51440	CAPITAL		\$54,450.00				
11-370-51441	REFUSE CAPITAL	20,000	\$222,432.00				
	Total Other Expenditures	\$1,324,500	\$ 1,427,698	-7.2%	\$ 1,040,902		
Total Refuse Expenditures		\$1,501,429	\$ 1,487,523	0.9%	\$ 1,089,108		

Police Pension Fund

The City's contributions to Police Pension Fund are set at 19.5% of police wages by statute.

		2022		2021	2021	2020
		Budget		Actual	vs 2020	Actual
<u>Revenue</u>						
Property Tax Revenue	\$	625,000	\$	624,104	0.1%	\$ 530,555
Total Revenue	\$	625,000	\$	624,104	0.1%	\$ 530,555
<u>Expenditures</u>						
Operating Expenditures	\$	774,484	\$	716,135	8.1%	\$ 701,207
Total Expenditures	\$	774,484	\$	716,135	8.1%	\$ 701,207
Revenues Over(Under) Expenditures	\$	(149,484)	\$	(92,031)		\$(170,651)
<u>Other Financing Sources</u>						
Transfers from General Fund			\$	190,992	-100.0%	\$ 188,271
Total Other Sources	\$	-	\$	190,992	-100.0%	\$ 188,271
<u>Beginning Fund Balance</u>						
Net Increase (Decrease)		\$ 362,732	\$	263,771	37.5%	\$ 246,151
Ending Fund Balance	\$	(149,484)	\$	98,961		17,620
	\$	213,248	\$	362,732	-41.2%	\$ 263,771

Police Pension Fund Expenditure Detail

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
12-220-51060	POLICE PENSION	\$ 767,984	\$ 708,098	8.5%	\$694,404	Contract increase	
12-220-51281	PROP TAX FEES/REFUNDS	6,500	8,036	-19.1%	6,803		
Total Police Pension Fund		\$ 774,484	\$ 716,135	8.1%	\$701,207		

Swimming Pool Fund

This fund pays for operation of the swimming pool. Operating activity is paid for by membership and other fees. Debt service for this fund is paid by the General Fund.

	2022		2021		2022		2020
	Budget		Actual		vs 2021		Actual
<u>Revenue</u>							
Memberships etc.	\$ 320,000	\$	273,682		16.9%	\$	47,877
Total Revenue	\$ 320,000	\$	273,682		16.9%	\$	47,877
<u>Expenditures</u>							
Operating Expenditures	\$ 334,331	\$	275,776		21.2%	\$	102,131
Concessions	4,000		1,788		123.7%		-
Estimated Unspent Appropriations	(50,000)						
Total Expenditures	\$ 288,331	\$	277,564		3.9%	\$	102,131
Revenues Over(Under) Expenditures	\$ 31,669	\$	(3,882)			\$	(54,254)
<u>Other Financing Sources</u>							
BWC Rebate		\$	14,367		-100.0%	\$	3,669
Total Other Sources	\$ -	\$	14,367		-100.0%	\$	3,669
Capital	\$ 65,000						
Prior Year Encumbrances	\$ 32,964	\$	3,632		807.6%	\$	25,904
Total Other Uses	\$ 97,964	\$	3,632		2597.2%	\$	25,904
<u>Beginning Fund Balance</u>							
Net Increase (Decrease)	\$ 348,042	\$	341,189		2.0%	\$	417,678
	(66,295)		6,853				(76,489)
Ending Fund Balance	\$ 281,746	\$	348,042		-19.0%	\$	341,189

Pool Operations Expenditure Detail

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
Personal Services							
14-550-51010	SALARY & WAGES	\$ 18,479	\$ 18,648	-0.9%	\$ 25,830	1-Deputy Director (25%), 1-Tier 2 Rec Coordinator (35%), and seasonal staff	One full-time employee partial S&W is paid out of this account.
14-550-51030	OPERS	2,587	2,475	4.5%	3,616		
14-550-51041	WORKER'S COMP	298	3,166	-90.6%	328		
14-550-51076	MEDICARE	268	253	5.7%	352		
Total Personal Services		\$ 21,631	\$ 24,542	-11.9%	\$ 30,126		
Other Expenditures							
14-550-51131	UTILITIES-ELEC.	\$ 16,500	\$ 13,584	21.5%	\$ 3,832	EAP Bills	
14-550-51133	UTILITIES-GAS	8,800	7,151	23.1%	1,465	Columbia Gas Bills	
14-550-51140	REPAIR/MAINT. SERVICES	16,000	4,694	240.9%	6,689	Capital City Awning, Ohio Heating, Pool painting	
14-550-51190	POOL MANAGEMENT	210,000	190,685	10.1%			SwimSafe contract goes from \$185k to \$188k. This is the base contract, but any rentals or additional special events will have additional costs.
14-550-51260	REFUNDS	1,000	399	150.9%	47,841	Refunds for memberships	
14-550-51310	OFFICE SUPPLIES	-	-		-	Paper & pens	Covered through SwimSafe Contract
14-550-51320	OPERATING EXPENSES	12,900	5,334	141.8%	8,016	Backflow, new cash register, Treasure Hunt, swim lessons items, rope and floats, medical supplies, pool licenses, staff whistles, office tv, red cross supplies,	
14-550-51321	CHEMICALS (Previous Operating Expense)	\$ -	\$ -		\$ 1,327	Pool Chemicals	Covered through SwimSafe Contract
14-550-51322	HEALTH AND SAFETY (Previous Operating Expense)	2,500	700	257.0%	1,105	Security monitoring, Varmint Guard	Reaction in Alarm Monitoring (Added to Tech Budget)
14-550-51323	UNIFORMS (Previous Operating Expense)	-	-		1,732	Staff uniforms	Covered through SwimSafe Contract
14-550-51324	CLEANING SUPPLIES	-	-				Covered through SwimSafe Contract
14-550-51400	POOL CAPITAL	-	-			Varies	
14-550-51440	MACHINERY/EQUIP.	5,000	3,075			New vacuum	
14-550-51710	PROFESSIONALS	14,000	13,766	1.7%		Consulting fees for pool audits and private swim lessons instructor fees	Reflects the increase in private lessons from 2021
14-550-51711	SWIM TEAM	20,000	11,845	68.8%			
14-550-51712	TRAINING/CERTIFICATIONS	6,000	-			Payment to swim board and coaches fees	Covered through SwimSafe Contract
Total Other Expenditures		\$ 312,700	\$ 251,233	24.5%	\$ 72,006		
Total Pool Operations		\$ 334,331	\$ 275,776	21.2%	\$ 102,131		

Pool Concessions Expenditure Detail

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
14-560-51140	REPAIR/MAINT. SERVICES	\$ 2,000	\$ 985			Repair to pool concessions equipment (i.e. sink, freezer)	No Change
14-560-51320	OPERATING EXPENSES	2,000	803	103.0%		Franklin Board of Health licensing	No Change
Total Pool Concessions		\$ 4,000	\$ 1,788	123.7%	\$ -		

Road and Alley Fund

This fund pays for the street resurfacing projects and transfers to the Bond Retirement Fund. It is funded by a 2.5 mill property tax levy.

	2022 Budget	2021 Actual	2021 vs 2020	2020 Actual
Revenue				
Property Tax Revenue	\$ 2,050,000	\$ 2,050,346	0.0%	\$ 2,021,443
Sidewalk Revenue	189,400	90,716	108.8%	95,200
Total Revenue	\$ 2,239,400	\$ 2,141,062	4.6%	\$ 2,116,643
Expenditures				
Operating Expenditures	\$ 1,326,150	\$ 928,286	42.9%	\$ 886,309
Anticipated Unexpended Appropriation				
Total Expenditures	\$ 1,326,150	\$ 928,286	42.9%	\$ 886,309
Revenues Over(Under) Expenditures	\$ 913,250	\$ 1,212,776		\$ 1,230,334
Other Financing Sources				
General Fund Transfer				
Other Financing Uses				
Debt Service Transfer to Bond Retirement Fund	\$ 698,880	\$ 939,019	-25.6%	\$ 565,926
Other Transfers		\$ 97,347		
Prior Year Encumbrances	174,168	431,687		212,213
Total Other Uses	\$ 873,048	\$ 1,468,053	-40.5%	\$ 778,139
Beginning Cash Balance	\$ 736,811	\$ 992,087	-25.7%	\$ 539,892
Net Increase (Decrease)	40,202	(255,277)		452,195
Anticipated Unexpended Appropriations				
Ending Cash Balance	777,012	736,811	5.5%	992,087
Prior year Encumbrances				\$ (495,828)
Ending Unencumbered Balance	777,012	736,811	5.5%	496,259
Reserved Fund Balance (1)	818,000	702,000		525,000
Ending Unreserved Balance	\$ (40,988)	\$ 34,811	-217.7%	\$ (28,741)

(1) Resolution 21-18

Road and Alley Expenditure Detail

Account	Description	2022 Budget	2021 Actual	2022 vs 2020		Account Notes	2022 Budget Notes
				2021	2020 Actual		
34-380-51281	PROP. TAX COLLECTION FEES	\$ 27,000	\$ 26,845	0.6%	\$ 26,437		
34-380-51441	ANNUAL STREET PROGRAM	987,000	699,319	41.1%	696,050		
34-380-51442	SIDEWALKS	312,150	202,123	54.4%	163,822		
Total Road and Alley		\$1,326,150	\$ 928,286	42.9%	\$886,309		

Mayor's Court Computer Fund

This fund provides for computer hardware and software for the Mayor's Court. It is funded by a \$5.00/case surcharge.

	2022 Budget	2021 Actual	2022 vs 2021	2020 Actual
Revenue				
Fines and Costs	\$ 1,500	\$ 1,050	42.9%	\$ 1,180
Other Revenue				
Total Revenue	\$ 1,500	\$ 1,050	42.9%	\$ 1,180
Expenditures				
Operating Expenditures	\$ 1,500	\$ -		\$ -
Total Expenditures	\$ 1,500	\$ -		\$ -
Revenues Over(Under) Expenditures	\$ -	\$ 1,050		\$ 1,180
Other Financing Uses				
Prior Year Encumbrances	\$ 4,272			
Beginning Fund Balance	\$ 4,737	\$ 3,687	28.5%	\$ 2,507
Net Increase (Decrease)	(4,272)	1,050		1,180
Ending Fund Balance	\$ 465	\$ 4,737	-90.2%	\$ 3,687

Mayor's Court Computer Fund Expenditure Detail

Account	Description	2022 Budget	2021 Actual	2022 vs 2021	2020 Actual	Account Notes	2022 Budget Notes
31-160-51040	SOFTWARE/HARDWARE	\$ 1,500	\$ -		\$ -		
Total Mayor's Court Computer Fund		\$ 1,500	\$ -		\$ -		

T.I.F. Fund

This fund provides for public improvements made to the right of way on Main Street.

	2022 Budget	2021 Actual	2022 vs 2021	2020 Actual
<u>Revenue</u>				
TIF Revenue	\$ 325,000	\$ 338,226	-3.9%	\$ 304,685
Total Revenue	\$ 325,000	\$ 338,226	-3.9%	\$ 304,685
<u>Expenditures</u>				
Operating Expenditures	\$ 126,500	\$ 43,474	191.0%	\$ 66,985
Total Expenditures	\$ 126,500	\$ 43,474	191.0%	\$ 66,985
Revenues Over(Under) Expenditures	\$ 198,500	\$ 294,752		\$ 237,700
<u>Other Financing Uses</u>				
Transfers to Bond Retirement	\$ 164,135	\$ 163,485	0.4%	\$ 161,750
Prior Year Encumbrances	108,876	9,198	11	113,017
Total Other Uses	\$ 273,011	\$ 172,683	58.1%	\$ 274,767
<u>Beginning Fund Balance</u>				
Net Increase (Decrease)	\$ 344,355	\$ 222,287	54.9%	\$ 259,354
Ending Fund Balance	(74,511)	122,069		(37,067)
	\$ 269,844	\$ 344,355	-21.6%	\$ 222,287

T.I.F. Fund Expenditure Detail

Account	Description	2022				Account Notes	2022 Budget Notes
		2022 Budget	2021 Actual	vs 2021	2020 Actual		
36-170-51281	PROPERTY TAX COLLECTION FEES	\$ 6,500	\$ 5,193	25.2%	\$ 4,070		
36-170-51320	TIF EXPENSES	120,000	38,281	213.5%	62,915	Expenses associated TIF agreements, and eligible streetscape, park, and public improvements	
Total T.I.F. Fund Expenditures		\$ 126,500	\$ 43,474	191.0%	\$ 66,985		

Urban Redevelopment Tax Increment (City Hall T.I.F.) Fund

This fund provides for debt service from Cath hall redevelopment, school district PILOT, TIF reimbursable projects.

		2022 Budget	2021 Actual	2022 vs 2021	2020 Actual
<u>Revenue</u>					
TIF Revenue	\$	108,200	\$ 109,723	-1.4%	\$ 108,132
<u>Expenditures</u>					
Operating Expenditures	\$	32,000	\$ 13,017	145.8%	\$ 99,973
Total Expenditures	\$	32,000	\$ 13,017	145.8%	\$ 99,973
Revenues Over(Under) Expenditures	\$	76,200	\$ 96,706		\$ 8,159
Other Financing Sources			\$ 20,250		
<u>Other Financing Uses</u>					
Transfers to Eco. Development Bond Retirement	\$	45,725	\$ 88,700	-48.4%	\$ 90,950
Prior Year Encumbrances					
Total Other Uses	\$	45,725	\$ 88,700	-48.4%	\$ 90,950
<u>Beginning Fund Balance</u>					
Net Increase (Decrease)	\$	2,085	\$ (26,171)	-108.0%	\$ 77,069
Prior Period Adjustment		30,475	28,256		(82,791)
Ending Fund Balance	\$	32,560	\$ 2,085		\$ (26,171)

(1) Due to a prior period adjustment, 2020 12/31 balance became negative

City Hall TIF Revenue \$ 109,530.00
30% \$ 32,859.00

City Hall T.I.F. Fund Expenditure Detail

Account	Description	2022 Budget	2021 Actual	2022 vs 2021	2020 Actual	Account Notes	2022 Budget Notes
52-170-51281	PROPERTY TAX COLLECTION FEES	\$ 2,000	\$ 1,238	61.6%	\$ 1,223		
52-170-51320	SD PILOT	30,000	11,779	154.7%	48,750		
52-170-51321	TIF EXPENSES				50,000		
Total City Hall T.I.F. Fund Expenditures		\$ 32,000	\$ 13,017	145.8%	\$ 99,973		

Capital Improvements Fund

	2022 Budget	2021 Actual	2022 vs 2021	2020 Actual
Revenue				
Transfer From General Fund	\$ 1,000,000	\$ 800,000	-36.0%	\$ 1,250,000
Jeffrey Mansion Funding		100,000		1,650,000
Total Revenue	\$ 1,000,000	\$ 900,000	-69.0%	\$ 2,900,000
Expenditures				
Expenditures	\$ 1,427,432	\$ 785,784	-76.0%	\$ 1,609,844
Total Expenditures	\$ 1,427,432	\$ 785,784	-76.0%	\$ 1,609,844
Revenues Over(Under) Expenditures	\$ (427,432)	\$ 114,216		\$ 1,290,156
Other Financing Sources				
Unspent Appropriations				
Proceeds from Bonds				
Total Other Sources				\$ -
Other Financing Uses				
Prior Year Encumbrances	\$ 451,482	\$ 498,872	-76.0%	\$ 629,817
Total Other Uses	\$ 451,482	\$ 498,872	-76.0%	\$ 629,817
Beginning Fund Balance				
Net Increase (Decrease)	(878,914)	(384,656)		660,339
Ending Fund Balance	\$ 626,193	\$ 1,505,107	-20.4%	\$ 1,889,763

Capital Improvements Fund Expenditure Detail

Account	Description	2022		2022	YTD	2020	Account Notes	2022 Budget Notes
		Budget	Actual	vs 2021				
13-110-51400	FIXED ASSET SOFTWARE	15,000						
13-170-51400	FERNDALDE / MAYFIELD PROGRAM		130,000	-100.0%		130,000		
13-180-51400	TECHNOLOGY					58,517		
13-200-51400	POLICE EQUIPMENT	221,250	140,384	57.6%	22,828	116,850		
13-380-51400	SERVICE EQUIPMENT AND CAP EX.	194,667	178,082	9.3%	108,984	288,034		
13-540-51400	MANSIONEXPANSION		300,000	-100.0%	153,014	977,772		
13-570-51400	PARKS CAPITAL	996,515	37,318	2570.3%		38,671		
Total Expenditures		\$ 1,427,432	\$ 785,784	\$ 24	\$ 284,826	\$ 1,609,844		