



2023 BUDGET

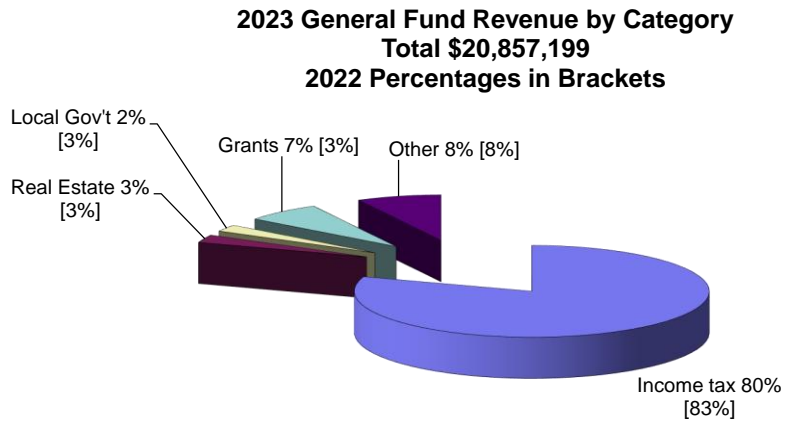
Commonwealth Columbia Plaza and the Year of the Parks

approved 12.13.2022

**2023 City of Bexley Budget
Table of Contents**

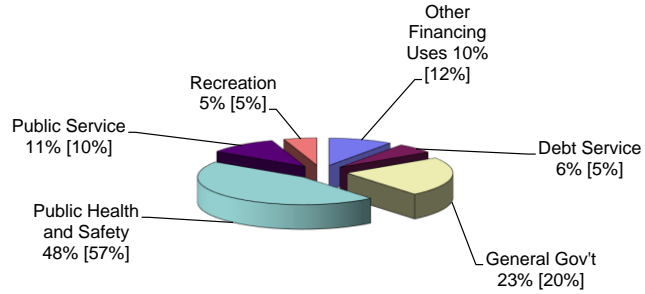
BUDGET SUMMARIES AND DETAIL	PAGE
General Fund Revenue Chart	1
General Fund Expenditures by Category	2
General Fund Expenditures by Type	3
General Fund Revenue and Expenditure Summary	4-5
Mayor's Office Expenditures Detail	6
Grant Reimbursed Expenditures	7
Auditor's Office Expenditures Detail	8
City Attorney Expenditure Detail	9
Civil Service Expenditure Detail	10
City Council Expenditure Detail	11
Mayor's Court Expenditure Detail	12
Development Office Expenditure Detail	13
Technology Department Expenditure Detail	14
Building Department Expenditure Detail	15
Senior Programs	16
Boards and Commissions Expenditure Detail	17
Police Department Expenditure Detail	18
Fire Contract Expenditure Detail	19
Disaster and Emergency Expenditure Detail	20
Street Lightning Expenditure Detail	21
Health Department Expenditure Detail	22
Service Administrative Expenditure Detail	23
Street Fund Transfer	24
Maintenance and Parks Expenditures Detail	25
Jeffrey Mansion Expenditure Detail	26
Recreation Fund Transfer	27
Jeffrey Park Expenditure Detail	28
Capital Expenditures Detail	29
State Highway Fund	30-31
Street Maintenance Fund	32-33
Recreation Fund	34-39
Swimming Pool Fund	40-42
Bond Retirement	43-44
Economic Development Bond Service Fund	45-46
Water Fund	47-50
Sewer Fund	51-54
Refuse Fund	55-56
Police Pension Fund	57-58
Road and Alley Fund	59-60
Mayor's Court Computer Fund	61-62
T.I.F. Fund	63-64
City Hall TIF Fund	65-66
Infrastructure Development Fund	67-68
Capital Improvements Fund	69-70

City of Bexley General Fund Overview



Year	Income Tax	Real Estate	Local Gov't	Grants	Other	Total
2023 Budget	\$ 16,713,199	\$ 575,000	\$ 500,000	\$ 1,459,000	\$ 1,610,000	\$ 20,857,199
2022 Budget	\$ 15,418,991	\$ 575,000	\$ 500,000	\$ 495,000	\$ 1,496,498	\$ 18,485,489

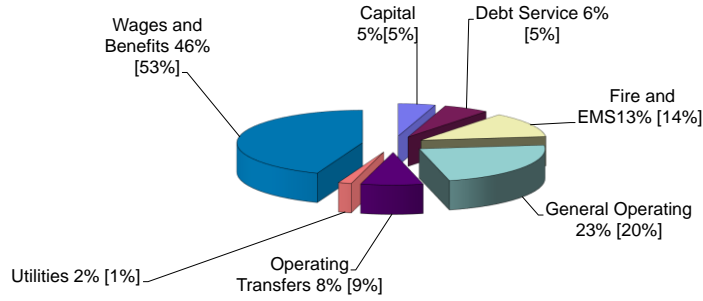
**2023 General Fund Expenditures by
Category
Total \$20,911,735 - 2022 Percentages in
Brackets**



Year	Other Financing Uses	Debt Service	General Government (1)	Public Health and Safety	Public Service	Recreation	Total
2022 Budget	\$ 2,050,000	\$ 1,230,213	\$ 4,881,675	\$ 9,466,143	\$ 2,227,839	\$ 1,055,865	20,911,735
2022 Budget	\$ 2,280,000	\$ 988,385	\$ 3,652,276	\$ 8,906,242	\$ 1,824,135	\$ 928,783	18,579,821

City of Bexley General Fund Overview

2023 General Fund Expenditures by Type Total: \$20,911,735
2022 Percentages in Brackets



Year	Capital	Debt Service	Fire and EMS	General Expenditures	Operating Transfers	Utilities	Wages and Benefits	Total
2023 Budget	\$ 1,000,000	\$ 1,230,213	\$ 2,619,177	\$ 4,804,783	\$ 1,670,000	\$ 353,180	\$ 9,234,382	\$ 20,911,735
2022 Budget	\$ 1,000,000	\$ 988,385	\$ 2,527,575	\$ 3,628,426	\$ 1,596,000	\$ 255,600	\$ 8,583,835	\$ 18,579,821

General Fund Summary

	2023 Budget	2022 Actual	2023 vs 2022	2021 Actual
Operating Revenue				
City Income Tax	\$ 16,713,199	\$ 17,237,644	-3.0%	\$ 14,995,603
Local Government	500,000	573,079	-12.8%	523,652
Real Estate Tax	575,000	582,634	-1.3%	574,442
Interest	200,000	212,742	-6.0%	190,644
Building Permits	496,000	390,454	27.0%	412,255
Franchise and ROW Fees	295,000	159,162	85.3%	132,912
Grants	1,459,000	571,883	155.1%	317,860
CIC Revenue	170,000	220,000	-22.7%	100,000
All Other (1)	449,000	408,364	10.0%	411,058
Total Operating Revenue	\$ 20,857,199	\$ 20,355,963	2.5%	\$ 17,658,427
Operating Expenditures				
General Government				
Mayor's Office (2)	\$ 452,700	\$ 413,493	9.5%	\$ 399,033
Grant Reimbursed Expenditures	1,459,000	227,533	541.2%	596,100
Auditor's Office	881,978	780,504	13.0%	767,821
Attorney's Office	190,000	153,724	23.6%	177,743
Civil Service	23,000	37,392	-38.5%	11,304
City Council	65,771	61,287	7.3%	59,481
Mayor's Court	194,097	153,856	26.2%	123,572
Development Office	274,218	144,013	90.4%	155,543
Technology	480,922	344,559	39.6%	324,723
Building and Zoning Department	671,371	574,048	17.0%	505,777
Senior Programs (3)	168,042	140,315	19.8%	85,322
Boards and Commission	20,576	23,089	-10.9%	18,600
Total General Government	\$ 4,881,675	\$ 3,053,813	59.9%	\$ 3,225,019
Public Health and Safety				
Police Department	\$ 6,303,360	\$ 5,660,233	11.4%	\$ 5,687,245
Fire Contract	2,619,177	2,527,510	3.6%	2,475,974
Emergency Warning	20,475	18,120	13.0%	17,419
Street Lighting	391,065	298,021	31.2%	256,996
Health Department	132,067	132,106	0.0%	128,038
Total Public Health and Safety	\$ 9,466,143	\$ 8,635,989	9.6%	\$ 8,565,673
Public Service				
Service Administration	\$ 231,170	\$ 203,008	13.9%	\$ 176,508
Building and Parks Maintenance	1,626,668	1,462,361	11.2%	1,301,376
Street Fund Transfer	370,000	66,000	460.6%	66,000
Total Public Service	\$ 2,227,839	\$ 1,731,370	28.7%	\$ 1,543,885

General Fund Revenue and Expenditure Summary Continued

	2023 Budget	2022 Actual	2023 vs 2022	2021 Actual
Recreation				
Jeffrey Mansion	\$ 304,649	\$ 215,300	41.5%	\$ 359,102
Parks	501,215	331,246	51.3%	324,173
Recreation Fund Transfer	250,000	250,000	0.0%	90,000
Total Recreation	<u>\$ 1,055,865</u>	<u>\$ 796,546</u>	32.6%	<u>\$ 773,275</u>
Total Operating Expenditures Before Debt Service	\$ 17,631,522	\$ 14,217,718	24.0%	\$ 14,107,852
Debt Service Transfers to Eco. Development Bond Retirement		740,053	-100.0%	20,250
Debt Service (Transfers to Bond Retirement Fund)	1,230,213	942,660	30.5%	629,236
Total Operating Expenditures and Debt Service	<u>\$ 18,861,735</u>	<u>\$ 15,900,431</u>	18.6%	<u>\$ 14,757,338</u>
Estimated Appropriations Pending Finalization				
Estimated Additional Appropriation	\$ 50,000			
Estimated Additional Human Resource Appropriation	50,000			
Estimated Green Fund Appropriation	50,000			
Estimated Social Services Appropriation	35,000			
Estimated Unspent Appropriations	(267,000)			
	<u>\$ (82,000)</u>	<u>\$ -</u>		<u>\$ -</u>
Total Operating Expenditures	<u>\$ 18,779,735</u>	<u>\$ 15,900,431</u>	18.1%	<u>\$ 14,757,338</u>
Revenue Over (Under) Expenditures	<u>\$ 2,077,464</u>	<u>\$ 4,455,532</u>	-53.4%	<u>\$ 2,901,089</u>
Other Financing Sources				
CARES Reimbursement		\$ 52,630		
BWC Rebate				397,071
Health Insurance Adjustment				2,446
Total Other Financing Sources		<u>\$ 52,630</u>		<u>\$ 399,517</u>
Other Financing Uses - Capital Expenditures				
Capital Fund Transfer	\$ 1,050,000	\$ 1,400,000	-25.0%	\$ 800,000
Transfer to Infrastructure Development Fund	600,000	1,300,000	-53.8%	1,100,000
Transfer to Pool Fund	120,000	200,000	-40.0%	
Transfer to Pool Replacement Fund	200,000			
Transfer to Employee Severance Payout Fund	30,000	30,000	0.0%	30,000
Transfer to Budget Stability	50,000	150,000	-66.7%	100,000
Total Other Financing Uses	<u>\$ 2,050,000</u>	<u>\$ 3,080,000</u>	-33.4%	<u>\$ 2,030,000</u>
Beginning Cash Balance	\$ 5,067,699	\$ 4,207,555	0.0%	\$ 3,277,243
Net Current Year Cash Increase (Decrease)	27,464	1,428,162		1,270,606
Prior Year Encumbrance Expenditures	(861,456)	(568,019)	0.0%	(340,294)
Ending Cash Balance	<u>\$ 4,233,706</u>	<u>\$ 5,067,699</u>	0.0%	<u>\$ 4,207,555</u>
Year End Outstanding Encumbrances				941,977
Ending Unencumbered Fund Balance	<u>\$ 4,233,706</u>	<u>\$ 5,067,699</u>	0.0%	<u>\$ 3,265,578</u>
Budget Stability Account Reserve	\$ 1,925,000	\$ 1,875,000	0.0%	\$ 1,725,000
Total Unencumbered Reserves	<u>\$ 6,158,706</u>	<u>\$ 6,942,699</u>	0.0%	<u>\$ 4,990,578</u>

Mayor's Office and City Hall

Account	Description	2023				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	vs 2022	2021 Actual		

Personal Services

01-100-51010	SALARIES AND WAGES	\$ 250,072	\$ 242,123	3.3%	\$ 220,229		
01-100-51011	SPECIAL EVENTS OVERTIME	15,000	12,756	17.6%	17,590	Was previously in Mayor's Office.	
01-100-51030	OPERS	36,410	34,122	6.7%	33,684		
01-100-51041	WORKER'S COMP	4,266	1,836	132.4%	3,287		
01-100-51070	TRANSFER TO HEALTH INSURANCE	42,013	41,189	2.0%	37,445		
01-100-51071	DENTAL INSURANCE	1,673	1,762	-5.0%	1,608		
01-100-51072	VISION	246	-		221		
01-100-51073	LIFE	199	147	35.3%	119		
01-100-51076	MEDICARE	3,771	3,816	-1.2%	3,339		
01-100-51110	MAYOR'S CAR ALLOWANCE	5,500	5,500	0.0%	5,500		
Total Personal Services		\$ 359,150	\$ 343,250	4.6%	\$ 323,021		

Other Expenditures

01-100-51120	TRAVEL AND MEETINGS	\$ 200	\$ 200	0.0%	\$ 162	Costs associated with travel include parking fees	
01-100-51121	MEETING MEALS/REFRESHMENTS	4,210	2,533	66.2%	1,294	City Hall Coffee and Refreshments, Meetings and Events	
01-100-51122	TUITION REIMBUSSEMENT	6,000	4,000	50.0%	4,294	This covers tuition reimbursements for employees throughout the City per ordinance	
01-100-51123	MILEAGE REIMBURSEMENT	1,500	27	5378.5%	63		
01-100-51124	TRAINING	1,500	729	105.7%	150	Training for employees as needed, including software training, malware training, ongoing professional training	
01-100-51131	UTILITIES (GAS AND ELECTRIC)	20,000	20,000	0.0%	14,780		
01-100-51140	REPAIRS/MAINT.	5,780	2,017	186.6%	3,421		
01-100-51180	NEWSLETTER	-	-		4,000		Moved to Development and Communications.
01-100-51183	SPECIAL NEEDS	2,000			-	This provides for special accommodations to programs based upon special needs	
01-100-51270	EMPLOYEE AWARDS	1,500	186	706.5%	-	Apparel, special recognition	
01-100-51271	MEMBERSHIPS	13,000	13,000	0.0%	11,927	This pays membership dues to a variety of organizations, including MORPC, COMMA, MODE, OML, etc.	
01-100-51310	OFFICE SUPPLIES	7,080	3,524	100.9%	7,068		
01-100-51320	OPERATING EXPENSES	9,500	9,382	1.3%	8,987	Operating expenses include misc. office needs including small furnishings and equipment.	
01-100-51322	CLEANING AND JANITORIAL	15,780	12,684	24.4%	15,418		
01-100-51330	REPAIR/MAINT. SUPPLIES	4,500	1,961	129.5%	3,893		
01-100-51400	FURNITURE	1,000	-		555		
Total Other Expenditures		\$ 93,550	\$ 70,242	33.2%	\$ 76,012		

Total Mayor and City Hall	\$ 452,700	\$ 413,493	9.5%	\$ 399,033
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Grant Reimbursed Expenditures

Account	Description	2023				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	vs 2022	2021 Actual		
01-101-51320	GRANTS REIMBURSED EXPENDITURE	\$ 200,000	\$ 168,704	18.6%	\$ 190,377		
01-101-51321	STATE CAPITAL GRANT	350,000	3,476	9969.3%	350,000		
01-101-51322	JEFFREY TERRACE	70,000					
01-101-51322	POLICE DEPT. EQ. GRANTS	264,000					
01-101-51323	B.C.E.	75,000	55,353	35.5%	55,723		
01-101-51324	YEAR OF THE PARKS	500,000					
Total		\$ 1,459,000	\$ 227,533	541.2%	\$ 596,100		

Auditor's Office Expenditure Detail

Account	Description	2023				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	vs 2022	2021 Actual		
Personal Services							
01-110-51010	SALARIES AND WAGES	\$ 232,803	\$ 174,008	33.8%	\$ 218,344	Salaries of Auditor, Finance Director and Payroll and HR Coordinator	The paryroll and HR coordinator will be employed a full year.
01-110-51030	OPERS	32,592	20,603	58.2%	30,254		
01-110-51040	WORKER'S COMP TPA	6,000	4,990	20.2%	4,845		
01-110-51041	WORKER'S COMPENSATION	3,693	1,028	259.1%	2,868		
01-110-51070	TRANSFER TO HEALTH INSURANCE	30,600	30,000	2.0%	41,055		
01-110-51071	DENTAL INSURANCE	2,108	2,220	-5.0%	1,900		
01-110-51072	VISION	490	481	2.0%	440		
01-110-51073	LIFE	298	221	35.1%	179		
01-110-51074	ODJFS	13,000	11,363	14.4%	0	Pays the unemployment compensation of any employee laid off during the year.	
01-110-51076	MEDICARE	3,376	2,515	34.2%	2,718		
Total Personal Services		\$ 324,961	\$ 247,428	31.3%	\$ 302,603		
Other Expenditures							
01-110-51180	PRINTING	\$ 2,500	\$ 777	221.8%	\$ 1,187		
01-110-51190	CONTRACT PROFESSIONAL	20,000	88,830	-77.5%	-		Reduced due to hiring of Payroll and HR Coordinator
01-110-51191	INVESTMENT MANAGEMENT	13,000	11,581	12.3%	13,648	Pays for investment advisors.	
01-110-51192	BANK FEES	40,000	43,730	-8.5%	23,863	Used for bank and credit card fees.	
01-110-51200	TRAINING	2,000	100	1900.0%	120	Training for the Finance Director and Assistant Finance Director	
01-110-51250	ACCOUNTING FEES	12,000	11,020	8.9%	12,800	Used to pay accountants to assist in preparation of the annual GAAP based financial reports	
01-110-51251	AUDIT FEES	35,000	20,872	67.7%	26,240	Used to pay independent auditors.	
01-110-51253	CONTINUING DISCLOSURE	3,500	3,500	0.0%	3,500	Pays for assistance in required debt service reporting	
01-110-51280	RITA FEES	268,106	216,036	24.1%	246,847		The budget for 2023 reflects the projected increase in income tax revenue for 2023.
01-110-51281	PROP TAX FEES/REFUNDS	20,000	18,518	8.0%	8,764	Pays Franklin County for fees related to property tax collections.	
01-110-51283	INSURANCE - CITY	118,911	110,768	7.4%	98,954	property and casualty insurance	The amount for 2023 reflects an allowance for inflation.
01-110-51284	PROPERTY TAXES	10,000	-		(196)		Allows for taxes paid on possible property acquisitions
01-110-51285	TAXES SHRED WITH SCHOOLS		-		21,080		
01-110-51310	OFFICE SUPPLIES	1,000	(200)	-600.0%	-		
01-110-51311	POSTAGE	7,000	5,843	19.8%	5,500	All City Hall Postage	
01-110-51312	SUBSCRIPTIONS MEETINGS AND MEALS	1,000	-		144		
01-110-51320	OPERATING EXPENSES	3,000	1,702	76.3%	2,767		
Total Other Expenditures		\$ 557,017	\$ 533,076	4.5%	\$ 465,218		
Total Auditor's Office		\$ 881,978	\$ 780,504	13.0%	\$ 767,821		

City Attorney Expenditure Detail

Account	Description	2023			2021 Actual	Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	vs 2022			
01-120-51010	RETAINER	\$ 80,000	\$ 77,193	3.6%	\$ 62,743	Pays City Attorney retainer	
01-120-51192	APPEALS HEARINGS	25,000	25,000	0.0%	20,000	Covers legal fees associated with appeals and zoning cases	
01-120-51270	OUTSIDE COUNSEL	85,000	51,495	65.1%	95,000	Covers general legal fees associated with outside counsel	Based on 2022 utilization.
01-120-51271	AGGREGATION LEGAL	-	36	-100.0%			
Total City Attorney		\$ 190,000	\$ 153,724	23.6%	\$ 177,743		

Civil Service Expenditure Detail

Account	Description	2023				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	vs 2022	2021 Actual		
01-130-51190	SPECIAL COUNSEL	\$ 10,000	\$ 9,633	3.8%	\$ 9,950	Human resource special counsel	
01-130-51191	HUMAN RESOURCE CONTRACT	10,000	24,759	-59.6%	689	Recruiting costs and human resources contracts	Place holder for HR contract.
01-130-51320	OPERATING EXPENSES	3,000	3,000	0.0%	665	Misc. human resources needs, including testing, background checks, etc.	
Total Civil Service		\$ 23,000	\$ 37,392	-38.5%	\$ 11,304		

City Council Expenditure Detail

Account	Description	2023 Budget	2022 Actual	2023 vs 2022	2021 Actual	Account Notes	2023 Budget Notes
Personal Services							
01-150-51011	SECRETARIAL OVERTIME	\$ 2,000	\$ -		\$ -		
01-150-51020	COUNCIL COMPENSATION	44,520	44,521	0.0%	44,521		
01-150-51030	OPERS	6,233	6,103	2.1%	6,232		
01-150-51031	SOCIAL SECURITY	394	-		-		
01-150-51041	WORKERS COMP	979	438	123.5%	869		
01-150-51076	MEDICARE	646	646	-0.1%	612		
Total Personal Services		\$ 54,771	\$ 51,708	5.9%	\$ 52,233		
Other Expenditures							
01-150-51191	ORDINANCE CODIFICATION	\$ 8,000	\$ 7,500	6.7%	\$ 4,500	Outside contractor codifies ordinances	
01-150-51320	OPERATING EXPENSES	1,500	1,500	0.0%	1,500	Misc. operating expenses	
01-150-51321	MEETING REFRESHMENTS	500	150	234.0%	247	Meeting snacks and drinks	
01-150-51323	SPECIAL EVENTS	1,000	429	133.2%	1,000		
Total Other Expenditures		\$ 11,000	\$ 9,579	14.8%	\$ 7,247		
Total City Council		\$ 65,771	\$ 61,287	7.3%	\$ 59,481		

Court Expenditure Detail

Account	Description	2023 vs 2021				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	2023 vs 2022	2021 Actual		
Personal Services							
01-160-51010	SALARY & WAGES	\$ 68,072	\$ 51,704	31.7%	\$ 46,904		
01-160-51030	OPERS	9,530	6,780	40.6%	6,567		
01-160-51041	WORKER'S COMP	823	354	132.3%	957		
01-160-51070	TRANSFER TO HEALTH INSURANCE	2,951	2,893	2.0%	2,630		
01-160-51071	DENTAL INSURANCE	717	-				
01-160-51072	VISION INSURANCE	166					
01-160-51073	LIFE	101	66	53.0%	54		
01-160-51076	MEDICARE	987	717	37.7%	650		
	Total Personal Services	\$ 83,347	\$ 62,515	33.3%	\$ 57,761		
Other Expenditures							
01-160-51190	PROSECUTORS CONTRACT	\$ 54,000	\$ 51,605	4.6%	\$ 35,000	Prosecutor to represent City interests at Franklin County courts	
01-160-51192	FR.CO. PUB.DEFENDER	1,000	380	163.3%	705	Mandatory public defender costs	
01-160-51193	FR. CO. MUNI. COURT	3,000	-		1,027	Muni. Court fees	
01-160-51194	MAGISTRATE	10,000	8,975	11.4%	7,525	Mayor's Court magistrate	
01-160-51195	MAYOR'S COURT PROSECUTOR	18,000	11,265	59.8%	9,000	Prosecutor to represent City interests at Mayor's Court	
01-160-51196	MAYOR'S COURT PUBLIC DEFENDER	5,000	5,573	-10.3%	4,771	Public Defender for Mayor's Court	
01-160-51197	VICTIM ADVOCATE	3,500	1,250	180.0%	-	Victim Advocate DV cases	
01-160-51230	PRISONER SUSTENANCE	5,500	3,903	40.9%	4,094	Mandatory costs associated with medical care and prisoner maintenance	
01-160-51310	OFFICE SUPPLIES	2,000	1,563	28.0%	1,909	Office supplies associated with Mayor's Court	
01-160-51320	OPERATING	3,500	7,098	-50.7%	100	Primarily covers tickets, court forms, and other custom stationary required for citations and court operations	
01-160-51321	CLERK TRAINING	2,500	(270)	-1025.9%	1,680	Ongoing training for Mayor's Court clerk	
01-160-51322	PROJECT TAILLIGHT PILOT	2,750	-				
	Total Other Expenditures	\$ 110,750	\$ 91,342	21.2%	\$ 65,810		
Total Mayor's Court		\$ 194,097	\$ 153,856	26.2%	\$ 123,572		

Development, Communications, and Community Affairs Office Expenditure Detail

Account	Description	2023				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	vs 2022	2021 Actual		
Personal Services							
01-170-51010	SALARIES AND WAGES	\$ 95,778	\$ 76,400	25.4%	\$ 55,259	Communications Manager an 1/2 Sustainability Programs Coordinator	
01-170-51030	OPERS	13,409	10,671	25.7%	7,898		
01-170-51041	WORKERS COMP	1,311	564	132.5%	359		
01-170-51070	HEALTH INSURANCE TRANSFER	2,845	2,789	2.0%	2,535		
01-170-51071	DENTAL INSURANCE	703	740	-5.0%	633		
01-170-51072	VISION INSURANCE	163	152	7.3%	147		
01-170-51073	LIFE INSURANCE	99	74	34.7%	60		
01-170-51076	MEDICARE	1,410	911	54.8%	790		
Total Personal Services		\$ 115,718	\$ 92,300	25.4%	\$ 67,681		
Other Expenditures							
01-170-51122	MEMBERSHIPS	\$ 1,500	\$ 500	200.0%	\$ 1,440	MODE, development based organizations	
01-170-51180	MARKETING	6,000	4,146	44.7%	5,328	Internal and external marketing efforts to promote Bexley	
01-170-51181	NEWSLETTER AND MAILINGS	17,000	11,579	46.8%			
01-170-51182	REGIONAL GREEN FUND						Columbus Parentship Program Pending Presentation to Council.
01-170-51196	LEGAL FEES				1,398		
01-170-51197	AGGREGATION LEGAL				9,983		
01-170-51198	LAND USE STRATEGY UPDATE	15,000					Technical Services
01-170-51321	DEVELOPMENT PROGRAMS	10,000	9,755	2.5%	5,377	Façade grants - Main and Cassady	
01-170-51322	INCOME TAX INCENTIVE GRANT	35,000	25,733	36.0%	0	1 Grant Recipient Currently Active	Still processing 2022 payments
01-170-51323	TAX SHARING	65,000	0		55,336	Income tax sharing with SD from Gateway project	Still processing 2022 payments
01-170-51324	MAIN STREET SID	9,000	0		9,000	Supporting efforts for East Main Street SID: services for Bexley Main Street	
Total Other Expenditures		\$ 158,500	\$ 51,713	206.5%	\$ 87,862		
Total Development Office		\$ 274,218	\$ 144,013	90.4%	\$ 155,543		

Technology Department Expenditure Detail

Account	Description	2023 vs 2021				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	2022 vs 2021	2021 Actual		

Personal Services

01-180-51010	SALARIES & WAGES	\$ 97,239	\$ 85,523	13.7%	\$ 83,234		
01-180-51011	OVERTIME	2,500	-		230		
01-180-51030	OPERS	13,963	12,089	15.5%	11,548		
01-180-51041	WORKER'S COMP	1,485	639	132.4%	1,169		
01-180-51070	HEALTH INSURANCE TRANSFER	8,836	8,662	2.0%	7,875		
01-180-51071	DENTAL INSURANCE	954	1,005	-5.1%	860		
01-180-51072	VISION	297	276	7.6%	267		
01-180-51073	LIFE	99	74	34.6%	60		
01-180-51076	MEDICARE	1,446	1,208	19.7%	1,180		
Total Personal Services		\$ 126,820	\$ 109,475	15.8%	\$ 106,423		

Other Expenditures

01-180-51132	TELECOMMUNICATIONS	\$ 80,000	\$ 73,580	8.7%	\$ 63,939	Internet, phone service, mobile phone/data services, other connectivity for the City	Added five cell phone reimbursements in 2022 and additional devices.
01-180-51140	HARDWARE	25,000	24,113	3.7%	15,883	PC replacements & upgrades, tablets, audio-video equipment	This has not been utilized as much in the last two years due to CARES Act and ARP funding.
01-180-51141	SOFTWARE LICENSING	168,602	111,369	51.4%	107,199	Software licensing support and services for the entire City	Increase in Software Services: greater number of licenses being utilized, Added Zoom and Website from ARP. Added Prop Room Software.
01-180-51142	TECHNOLOGY CONSULTANTS	25,000	13,119	90.6%	18,172	Network/Server auxiliary support	
01-180-51143	CYBER SECURITY	37,000					Implementation of security audit recommendations. New network equipment and security software.
01-180-51150	COPIER USE/MAINTENANCE	12,500	11,453	9.1%	9,683	City-wide copier use, support and services	
01-180-51311	CONSUMABLES	2,000	589	239.5%	1,815	Printer Ink, media	
01-180-51320	OPERATING EXPENSES	1,000	285	251.4%	431	Tech related mileage, Shipping expenses	
01-180-51321	TRAINING/TRAVEL	3,000	576	421.0%	1,179	Tech Training (for all City employees)	
Total Other Expenditures		\$ 354,102	\$ 235,084	50.6%	\$ 218,300		

Total Technology Department	\$ 480,922	\$ 344,559	39.6%	\$ 324,723
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Building and Zoning Department Expenditure Detail

Account	Description	2023				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	vs 2022	2021 Actual		
Personal Services							
01-350-51010	SALARY & WAGES	\$ 287,098	\$ 240,303	19.5%	\$ 235,016	Building Director, assistant director, code enforcement, seasonal PT code enf.	Includes cross-training allowance for director position
01-350-51030	OPERS	40,194	36,706	9.5%	32,095		
01-350-51041	WORKER'S COMP	4,558	1,961	132.4%	3,292		
01-350-51070	TRANSFER TO HEALTH INSURANCE	57,776	56,643	2.0%	51,494		
01-350-51071	DENTAL INSURANCE	1,635	1,722	-5.0%	1,474		
01-350-51072	VISION	526	489	7.5%	473		
01-350-51073	LIFE	472	356	32.5%	289		
01-350-51076	MEDICARE	4,163	1,887	120.7%	1,829		
Total Personal Services		\$ 396,421	\$ 340,067	16.6%	\$ 325,960		
Other Expenditures							
01-350-51120	TRAVEL/MEETINGS	\$ 950	\$ 901	5.5%	\$ 30	Primarily covers annual OKI conference.	
01-350-51141	ABATEMENT SERVICES	6,000	4,181	43.5%	4,705	Code enforcement direct bill of services in cases of non-compliance. Gets assessed if not paid.	
01-350-51180	PRINTING	500	380	31.6%	365	Violation notices, letterhead, etc.	
01-350-51190	BUILDING OFFICIAL AND INSPECTION SERVICES.	130,000	133,171	-2.4%	174,717	Contracted building official and inspectors;	Increased contract for ongoing design inspections during construction.
01-350-51191	DESIGN REVIEW AND PLANNING	135,000	95,000	42.1%	-	design consultants; planning consultant; landscape consultant; minute clerk; legal counsel relating to applications; engineers; special projects (i.e. design guideline development)	Increased consistency of staff project review, resulting in additional review expenses. To be recaptured by adjusted permit/application fees.
01-350-51320	OPERATING EXPENSES	500	350	43.1%	-		
01-350-51321	DEPOSIT REFUNDS	2,000	-		-	Provides for refunds in instances where necessary	
Total Other Expenditures		\$ 274,950	\$ 233,982	17.5%	\$ 179,817		
Total Building Department		\$ 671,371	\$ 574,048	17.0%	\$ 505,777		

Senior Programs Expenditure Detail

Account	Description	2023 Budget	2022 Actual	2023 vs 2022	2021 Actual	Account Notes	2023 Budget Notes
Personal Services							
01-355-51010	SALARY & WAGES	\$ 81,679	\$ 76,037	7.4%	\$ 61,966	Senior Coordinator and PT Volunteer Coordinator	
01-355-51030	OPERS	11,435	10,910	4.8%	8,675		
01-355-51041	WORKER'S COMP	1,272	569	123.5%	943		
01-355-51070	TRANSFER TO HEALTH	11,846	11,846	0.0%	10,769		
01-355-51071	DENTAL	270	290	-7.0%	248		
01-355-51072	VISION	79	75	5.4%	72		
01-355-51073	LIFE	96	72	33.1%	58		
01-355-51076	MEDICARE	1,184	948	24.9%	737		
	Total Personal Services	\$ 107,862	\$ 100,748	7.1%	\$ 83,470		
Other Expenditures							
01-355-51131	UTILITIES/ELEC	3,300	1,932	70.8%			Est. \$3000 for 2022 (10% increase for 2023)
01-355-51132	UTILITIES/GAS	3,080	2,417	27.5%			Est. \$2800 for 2022 (10% increase for 2024)
01-355-51133	CLEANING SUPPLIES	800	233	243.4%			Spent Less than Estimated in 2022
01-355-51134	REPAIR/MAINTENANCE	1,500	240	525.0%			
01-355-51135	PROFESSIONALS	30,000	24,768	21.1%			\$60k was an estimate for 2022. We have found that we have provided more programming at the Senior Center and as a result reduced the costs associated with trip based programming.
01-355-51310	OFFICE SUPPLIES	\$ 500	\$ -		\$ -	Paper products & office supplies	Used a lot less than budgeted
01-355-51320	OPERATING EXPENSES	5,000	4,252	17.6%	1,852	Stamps, event tickets, 4th of July supplies	We had to move money here in 2022 to cover expenses
01-355-51321	SENIOR CENTER DUE DILIGENCE	10,000	5,031	98.8%	-	Feasibility and design studies for senior center concept(s)	New \$ in 2023- close and open what we did not spend in 2022?
01-355-51322	SOCIAL SERVICE NAVIGATORS PILOT PROGRAM	-			-	Contract with JFS to assist seniors and caretakers with social service needs	
01-355-51323	VOLUNTEER SERVICES	3,000	-		-	Background checks for volunteers	Want to accomplish this in 2023
01-355-51324	MAILINGS	1,500	176	752.3%	-	Newsletters and routine mailings	
01-355-51325	TRAVEL AND MEETINGS	1,500	518	189.5%	-	Annual conference expenses	
	Total Other Expenditures	\$ 60,180	\$ 39,567	52.1%	\$ 1,852		
Total Seniors Programs		\$ 168,042	\$ 140,315	19.8%	\$ 85,322		

Boards and Commissions Expenditure Detail

Account	Description	2023 Budget	2022 Actual	2023 vs 2022	2021 Actual	Account Notes	2023 Budget Notes
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Personal Services

01-600-51011	PART TIME / OVERTIME MINUTES	\$ 7,000	\$ 3,137	123.2%	\$ 2,629		
01-600-51030	OPERS	420	363	15.8%	1,068		
01-600-51041	WORKERS COMP	113	50	123.3%	20		
01-600-51076	MEDICARE	44	40	9.1%	85		
Total Personal Services		\$ 7,576	\$ 3,590	111.1%	\$ 3,801		

Other Expenditures

01-600-51190	TREE COMMISSION	\$ 7,500	\$ 7,500	0.0%	\$ 6,435	Landscape design services for projects overseen by Tree Commission	Interchange Ramps Landscape Plans and tree plotter service.
01-600-51192	BZAP	1,000	-		-	Meeting expenses	
01-600-51193	ARCHITECTURAL REVIEW BOARD	1,000	900	11.1%	-	Meeting expenses	
01-600-51195	DIVERSITY AND INCLUSION		10,000	-100.0%	5,864		
01-600-51196	CHARTER REVIEW COMMISSION		-		2,500		
01-600-51321	MEALS AND REFRESHMENTS	1,000	1,000	0.0%	-	Meeting snacks, drinks, educational events, annual holiday party	
01-600-51322	TRAINING	2,500	100	2400.0%	-	Ethics training, sunshine law, retreat training, etc.	
Total Other Expenditures		\$ 13,000	\$ 19,500	-33.3%	\$ 14,799		

Total Boards and Commissions		\$ 20,576	\$ 23,089	-10.9%	\$ 18,600		
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Police Department Expenditure Detail

Account	Description	2023				Account Notes	2023 Budget Notes
		Budget	2022 Actual	vs 2022	2021 Actual		
Personal Services							
01-200-51010	SALARY & WAGES	\$ 4,654,700	\$ 4,336,994	7.3%	\$ 4,167,253		Proposed command structure changes - creation of lieutenant positions. No net new employees.
01-200-51011	OVERTIME	215,000	151,993	41.5%	185,413		
01-200-51012	RETIREMENT AND SEVERENCE ALLOCATI	-	50,000	-100.0%			
01-200-51013	COMMUNITY HOUSING STIPEND	36,000	-	#DIV/0!			
01-200-51030	OPERS	85,174	84,649	0.6%	92,608		
01-200-51041	WORKER'S COMP	75,995	31,957	137.8%	57,788		
01-200-51050	UNIFORM ALLOWANCE	46,000	40,969	12.3%	42,996	Contractual uniform allowances for officers and dispatchers	
01-200-51070	TRANSFER TO HEALTH INSURANCE	591,441	579,844	2.0%	579,844		
01-200-51071	DENTAL INSURANCE	23,844	25,927	-8.0%	22,042		
01-200-51072	VISION	6,223	5,836	6.6%	5,700		
01-200-51073	LIFE	6,573	4,962	32.5%	4,084		
01-200-51076	MEDICARE	70,611	63,371	11.4%	60,452		
Total Personal Services		\$ 5,811,560	\$ 5,376,503	8.1%	\$ 5,218,181		
Other Expenditures							
01-200-51190	CONTRACT/LEADS/911	\$ 140,100	\$ 64,036	118.8%	\$ 63,827	Per E. McGuinness, additional \$12,500 needed for 911 upgrade	Property Tracking software; Fleet Tracking software; 3% increase for current services 3 largest contracts: Mifflin Twp \$30,000; MARCS \$29,000; Lexipol \$14,000
01-200-51210	TRAINING	40,000	25,102	59.3%	31,123		Additional funding to accommodate new training options and offsite training
01-200-51213	PUBLIC SAFETY PROGRAM	6,000	5,586	7.4%	4,837	Safety Town, CPA classroom, Block Watch, RAD, Street Smart, Halloween T-shirts.	
01-200-51214	COMMUNITY PROGRAMMING	20,000	13,623	46.8%	10,430		
01-200-51240	TOWING	1,200	840	42.9%	110		Increase in relocated vehicles
01-200-51310	OFFICE SUPPLIES	7,300	5,084	43.6%	4,172		
01-200-51320	OPERATING EXPENSES	21,000	13,419	56.5%	18,877		
01-200-51321	ANIMAL CONTROL EXP	2,100	1,992	5.4%	1,828		
01-200-51322	UTILITIES	57,000	48,322	18.0%			
01-200-51323	BUILDING MAINTENANCE	69,000	54,554	26.5%	91,117		
01-200-51324	MEETING REFRESHMENTS	1,600	983	62.8%	265		
01-200-51325	OPERATING SUPPLIES	17,000	12,388	37.2%	15,472		
01-200-51326	PATROL EQUIPMENT	22,000	18,007	22.2%	13,493	ballistic vests & speed plates; bike patrol; tactical gear; range; badges; initial issue equipment.	
01-200-51327	MARKETING	7,500					New line item for police department marketing and marketing supplies in conjunction with community policing and public information activities
01-200-51330	REPAIR/MAINT/CONT.	30,000	\$19,794.43	51.6%	22,522		
01-200-51610	TRANSFER TO POLICE PENSION	50,000			190,992		
Total Other Expenditures		\$ 491,800	\$ 283,729	73.3%	\$ 469,065		
Total Police Department		\$ 6,303,360	\$ 5,660,233	11.4%	\$ 5,687,245		

Fire Contract Expenditure Detail

Account	Description	2023				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	vs 2022	2021 Actual		
01-250-51190	CONTRACT/FIRE	\$2,619,177	\$2,527,510	3.6%	\$ 2,475,974		
Total Fire Contract		\$2,619,177	\$2,527,510	3.6%	\$ 2,475,974		

Disaster and Emergency Expenditure Detail

Account	Description	2023				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	vs 2022	2021 Actual		
01-255-51190	CONTRACT	\$ 20,475	\$ 18,120	13.0%	\$ 17,419		
Total Disaster and Emergency		\$ 20,475	\$ 18,120	13.0%	\$ 17,419		

Street Lighting Expenditure Detail

Account	Description	2023 Budget	2022 Actual	2023 vs 2022	2021 Actual	Account Notes	2023 Budget Notes
Personal Services							
01-340-51010	SALARY & WAGES	\$ 63,524	\$ 61,588	3.1%	\$ 51,146		Lower paid employee allocated to this account.
01-340-51011	OVERTIME	1,000	302	231.3%	936		
01-340-51030	OPERS	13,873	11,468	21.0%	11,247		Increase based on AFSCME contract.
01-340-51041	WORKER'S COMP	907	336	169.6%	845		
01-340-51070	TRANSFER TO HEALTH INSURANCE	19,840	19,451	2.0%	17,683		
01-340-51071	DENTAL	702	739	-5.0%	633		
01-340-51072	VISION	185	172	7.8%	166		
01-340-51073	LIFE	98	74	33.0%	60		
01-340-51076	MEDICARE	936	852	9.8%	707		
Total Personal Services		\$ 101,065	\$ 94,982	6.4%	\$ 83,423		
Other Expenditures							
01-340-51130	UTILITY	\$ 100,000	\$ 24,491	308.3%	\$ 52,841	Street lights, traffic signals, school flashers, and landscape accent lights.	
01-340-51330	REPAIR/MAINTENANCE SUPPLIES	110,000	100,000	10.0%	72,215	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	38,598	3.6%	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.	
01-340-51332	TRAFFIC MONITORING & MAINTENANCE	20,000	19,950	0.3%	13,697	Expert analysis of traffic signal equipment (City of Columbus contract, controllers, conflict monitors, etc.).	
01-340-51333	ALLEY LIGHTING ENHANCEMENT	20,000	20,000	0.0%	13,821	Replacement and or installation of new light-emitting diode (LED) alley light fixtures.	Projects determined in conjunction with Bexley P.D.
Total Other Expenditures		\$ 290,000	\$ 203,039	42.8%	\$ 173,574		
Total Street Lighting		\$ 391,065	\$ 298,021	31.2%	\$ 256,996		

Health Department Expenditure Detail

Account	Description	2023			2021	Account Notes	2023 Budget Notes
		Budget	Actual	vs 2022			

01-400-51190	MOSQUITO CONTRACT	\$ 7,460	\$ 7,460	0.0%	\$ 5,889		
01-400-51191	SOCIAL SERVICES CONTRACT						
01-400-51194	FRANKLIN COUNTY HEALTH	124,607	124,646	0.0%	122,150		
Total Health Department		\$ 132,067	\$ 132,106	0.0%	\$ 128,038		

Service Administration Expenditure Detail

Account	Description	2023				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	vs 2022	2021 Actual		
Personal Services							
01-300-51010	SALARIES & WAGES	\$ 147,546	\$ 133,104	10.9%	\$ 108,435	1/3 of Service Director and 1/3 Admin.	Includes Right-of-Way Coordinator position
01-300-51030	OPERS	20,656	18,096	14.1%	15,181		
01-300-51041	WORKER'S COMP	2,212	952	132.4%	2,208		
01-300-51050	UNIFORM ALLOWANCE	25,000	20,537	21.7%	21,909		
01-300-51070	TRANSFER TO HEALTH INSURANCE	20,271	19,874	2.0%	18,067		
01-300-51071	DENTAL INSURANCE	736	775	-5.0%	663		
01-300-51072	VISION	185	172	7.8%	166		
01-300-51073	LIFE	124	92	34.6%	75		
01-300-51076	MEDICARE	2,139	1,806	18.5%	1,490		
01-300-51110	SERVICE DIRECTOR CAR ALLOWANCE	-	5,000	-100.0%			
Total Personal Services		\$ 218,870	\$ 200,408	9.2%	\$ 168,194		
Other Expenditures							
01-300-51120	TRAVEL/MEETINGS	\$ 250	\$ 210	18.8%	\$ 200	Parking, lodging, etc.	
01-300-51121	MEETING MEALS AND REFRESHMENTS	750	(6,303)	-111.9%	660	Various city/staff meetings as well as out town seminars/conferences when not expressly covered.	
01-300-51170	Advertising	1,000	284	252.1%	447	Job postings for permanent full time employees, seasonal employees, public notifications and advertisements relating to city projects, etc.	
01-300-51180	PRINTING	500	500	0.0%	359	Brochures, flyers, door tags, etc.	
01-300-51300	DRUG TESTING	\$1,800.00	1,500.00	20.0%	914.00	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	1,000.00	0.0%	500.00	Pens, paper, staples, etc.	
01-300-51320	OPERATING EXPENSES	\$2,500.00	1,998.75	25.1%	1,964.93	Property notifications (letters, surveys, etc.), postage, etc.	
01-300-51321	TRAINING - UNION	\$2,000.00	1,995.00	0.3%	2,699.00	Seminar/conference registration fees	
01-300-51322	TRAINING - NON UNION	2,500	1,416	76.6%	571	Seminar/conference registration fees	
Total Other Expenditures		\$ 12,300	\$ 2,600	373.0%	\$ 8,315		
Total Service Department		\$ 231,170	\$ 203,008	13.9%	\$ 176,508		

State Highway/ Street Fund Transfers

Account	Description	2023	2022	2023	2021	Account Notes	2023 Budget Notes
		Budget	Actual	vs 2022	Actual		
01-300-51610	HIGHWAY/STREET FUND TRANSFER	\$ 370,000	\$ 66,000	460.6%	\$ 66,000		
Total Street Fund Transfer		\$ 370,000	\$ 66,000	460.6%	\$ 66,000		

Vehicle and Grounds Maintenance and Urban Forestry

Account	Description	2023				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	vs 2022	2021 Actual		

Personal Services

01-320-51010	SALARY & WAGES	\$ 574,700	\$ 540,915	6.2%	\$ 552,156	Assistant Service Director, grounds maintenance employees, garage maintenance employees	
01-320-51011	OVERTIME	10,000	3,496	186.0%	5,004		
01-320-51012	SEASONALS	43,200	5,945	626.7%	-	Budget based on three (3) seasonal employees working twenty (20) weeks per year painting street lights, hydrants and sign at \$18.00 per hour.	
01-320-51013	PARKS OVERTIME	10,000	8,482	17.9%	7,300		
01-320-51014	PARKS SEASONALS	43,200	37,656	14.7%	1,200	Budget based on three (3) seasonal employees working twenty (20) weeks per year doing grounds and tree maintenance and tree watering, \$18.00 per hour.	
01-320-51030	OPERS	130,649	135,555	-3.6%	114,120		
01-320-51041	WORKER'S COMP	11,087	4,770	132.4%	9,373		
01-320-51070	TRANSFER TO HEALTH INSURANCE	115,695	113,426	2.0%	103,115		
01-320-51071	DENTAL INSURANCE	3,913	4,121	-5.1%	3,528		
01-320-51072	VISION	772	757	2.0%	693		
01-320-51073	LIFE	577	427	35.0%	346		
01-320-51076	MEDICARE	9,876	8,181	20.7%	8,470		
Total Personal Services		\$ 953,668	\$ 863,732	10.4%	\$ 805,304		

Other Expenditures

01-320-51131	UTILITIES	\$ 50,000	\$ 44,951	11.2%	\$ 20,594	Service Department site including 2777 Delmar Drive space and Delmar.	GIS program
01-320-51140	REPAIR/MAINTENANCE	12,000	11,550	3.9%	11,902	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	75,000	65,000	15.4%	500	Interchange Maintenance, shrub pruning and areas that are not mowed by city crews.	
01-320-51191	GROUNDNS MAINTENANCE	75,000	70,000	7.1%	135,765	Flower bed planting, flower bed maintenance, fall clean up, mulch, fertilizer and contactor work	
01-320-51320	OPERATING EXPENSES	25,000	19,984	25.1%	20,000	Shop Supplies and Garage Operating	
01-320-51321	OPERATING EXPENSES PARKS AND URBAN FORESTRY	10,500	12,734	-17.5%	10,500	Herbicides, pesticides, mowers and chainsaw parts, etc.	
01-320-51330	REPAIR/MAINTENANCE.SUPPLIES	33,500	30,287	10.6%	18,352	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%	7,000	Specific to grounds and facility areas utilized by Parks and Urban Forestry Department.	
01-320-51332	VEHICLE MAINTENANCE	130,000	124,995	4.0%	117,835	Vehicle maintenance for all departments (Police, Parks & Recreation, Code Enforcement, etc.).	
01-320-51340	SMALL TOOLS AND EQUIPMENT	10,000	8,058	24.1%	7,000	Parks and Urban Forestry equipment (weed eaters, edgers, pruners, etc.).	
01-320-51360	FUEL	135,000	137,709	-2.0%	80,000	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	70,000	25,951	169.7%	66,625	Replacement plant material and contractual labor.	
01-320-51371	TREE CONTRACT WORK	40,000	40,000	0.0%			
Total Other Expenditures		\$ 673,000	\$ 598,219	12.5%	\$ 496,072		

Total Maintenance and Parks	\$ 1,626,668	\$ 1,461,951	11.3%	\$ 1,301,376
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Jeffrey Mansion Expenditure Detail

Account	Description	2023				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	2023 vs 2022	2021 Actual		
Personal Services							
01-540-51010	SALARY & WAGES	\$ 84,792	\$ 76,823	10.4%	\$ 58,347	1-Custodian, 1-Full-Time Service Worker (20%), 1-Full-Time Service Worker (67%)	No Change in staff
01-540-51011	OVERTIME	5,500	125	4295.8%	66		
01-540-51030	OPERS	18,467	15,739	17.3%	12,544		
01-540-51041	WORKER'S COMP	1,156	497	132.5%	1,470		
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	33,883	33,218	2.0%	30,198		
01-540-51071	DENTAL INSURANCE	954	1,005	-5.1%	860		
01-540-51072	VISION	183	170	7.7%	164		
01-540-51073	LIFE	199	147	35.3%	119		
01-540-51076	MEDICARE	1,245	1,033	20.6%	770		
	Total Personal Services	\$ 147,779	\$ 130,157	13.5%	\$ 105,940		
Other Expenditures							
01-540-51131	UTILITIES/ELEC.	\$26,500	\$ 22,820	16.1%	\$ 26,911	AEP Bills for the Mansion	estimated \$25200 in 2022. Added 5% for 2023
01-540-51133	UTILITIES/GAS	9,700	8,070	20.2%	4,410	Columbia Gas Bills for the Mansion	Roughly 4% increase for 2023
01-540-51190	CONTRACTS	60,000	14,868	303.5%	17,694	HV/AC, ProGuard,	Generally speaking we need to increase Maintenance contracts on building upkeep and cleaning. Carpet Cleaning, Skylight Cleaning, Exterior door maintenance, Window Maintenance, Tuck Pointing, HVAC PM, OTIS, Culligan Water, Pest Control, Chardon Labs, overall cleaning contract, Move some of this to R+M? Ohio Heating Looking to add a Building Cleaning, Tuck Pointing PM, Exterior and Door PM contract.
01-540-51192	LEAD PAINT MONITORING	3,000	2,720	10.3%	1,360	Testing of preschool rooms for lead dust (preventative in nature)	
01-540-51320	OPERATING EXPENSES	14,500	9,852	47.2%	13,552	Bathroom supplies, light bulbs, paint, filters, Flooring work	No Change
01-540-51321	CLEANING SUPPLIES	11,200	5,552	101.7%	6,322	Cleaning Supplies for the Mansion	
01-540-51330	REPAIR/MAINT. SUPPLIES	27,950	18,695	49.5%	12,843	Welding on stair railing, supplies to fix issues with building hardware, HV/AC	add from Contracts for Ohio Heating repairs, troy filters. Continue to have ongoing HVAC issues. In the process of reviewing system.
01-540-51332	FIRE SUPPRESSION /LIFE SAFETY	4,020	2,565	56.7%	3,154	Security Monitoring, Fire suppression inspections	No Change
01-540-51440	MANSION EXPANSION		-		166,916		
	Total Other Expenditures	\$ 156,870	\$ 85,143	84.2%	\$ 253,162		
Total Jeffrey Mansion		\$ 304,649	\$ 215,300	41.5%	\$ 359,102		

Parks Expenditure Detail

Account	Description	2023				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	vs 2022	2021 Actual		
Personal Services							
01-570-51010	SALARY & WAGES	\$ 239,985	\$ 192,565	24.6%	\$ 187,357	1-Supervisor, 1-Full-Time Service Worker (33%), 1-Full-Time Service Worker (80%), 1-Full-Ground Maintenance Worker	Based on one additional Service Worker Position. We can't keep up with the work at current staffing levels. Impacted by number of community events, program additions.
01-570-51011	OVERTIME	17,000	19,548	-13.0%	12,415		Community Events expansion. Had to move money in 2022 into overtime
01-570-51012	SEASONAL	14,000	-		9,447		We were budgeted for \$12k in 2022, but were not able to fill the positions and had to use funds on overtime expenditures.
01-570-51030	OPERS	46,737	41,318	13.1%	35,510		
01-570-51041	WORKER'S COMP	3,403	1,464	132.4%	2,098		
01-570-51050	UNIFORM ALLOWANCE	2,100	2,100	0.0%	2,013		3 Staff Members (Supervisor, Grounds Maintenance & Service Worker)
01-570-51070	TRANSFER TO HEALTH INSURANCE	17,250	16,912	2.0%	15,375		
01-570-51071	DENTAL INSURANCE	330	479	-31.1%	440		
01-570-51072	VISION	119	152	-21.9%	147		
01-570-51073	LIFE	75	122	-38.3%	99		
01-570-51076	MEDICARE	3,816	3,044	25.4%	2,977		
Total Personal Services		\$ 344,815	\$ 277,704	24.2%	\$ 267,878		
Other Expenditures							
01-570-51131	UTILITIES/ELEC.	\$ 2,800	\$ 1,900	47.4%	\$ 1,434	Park Lights	Increased Electric slightly short in 2022 plus the addition for CW parks
01-570-51190	CONTRACTS	49,000	4,772	926.8%	3,800	Portable Restrooms	Increase accounts for Athletic Turf Maintenance program for CWW, CWE, & Schneider (\$42k) and Irrigation Contract of est. \$3,500.
01-570-51191	PARKS PLANNING	40,000	-		21,473		
01-570-51320	OPERATING EXPENSES	19,000	16,277	16.7%	1,100	Keys, nets, medical supplies, paint, picnic tables, pavers	No Change
01-570-51321	SMALL TOOLS AND EQUIPMENT	1,100	366	200.5%	8,619		
01-570-51330	REPAIR/MAINT. SUPPLIES	10,500	12,411	-15.4%	13,208	Utility vehicle repairs, playground equipment repairs	
01-570-51350	ATHLETIC FIELD MAINTENANCE	14,000	9,795	42.9%	6,661	field paint, turf rehab,	Consolidated much of the turf maintenance work into a turf maintenance contract
01-570-51370	LANDSCAPING	20,000	8,021	149.4%	-	Plant material, playground mulch	Additional money to support Volunteer Bloomers installations and maintenance. ROI is very high due to the volunteer hours spent by Bloomers at Jeffrey Park.
Total Other Expenditures		\$ 156,400	\$ 53,542	192.1%	\$ 56,295		
Total Jeffrey Park		\$ 501,215	\$ 331,246	51.3%	\$ 324,173		

Recreation Fund Transfer

Account	Description	2023 Budget	2022 Actual	2023 vs 2021		Account Notes	2023 Budget Notes
				2022	Actual		
01-540-51610	RECREATION FUND TRANSFER	\$ 250,000	\$ 250,000	0.0%	\$ 90,000		
Total Recreation Fund Transfer		\$ 250,000	\$ 250,000	0.0%	\$ 90,000		

Capital Expenditures Detail

Account	Description	2023 Budget	2022 Actual	2023		Account Notes	2023 Budget Notes
				vs 2022	2021 Actual		
01-960-51612	TRANSFER TO CAPITAL IMPROVEMENTS FUND	\$ 1,050,000	\$ 1,400,000	-25.0%	\$ 800,000		
Total Capital Expenditures		\$ 1,050,000	\$ 1,400,000	75.0%	\$ 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.

	2023 Budget	2022 Actual	2023 vs 2022	2021 Actual
Revenue				
Auto License Tax 7.5%	\$ 4,686	\$ 4,668	0.4%	\$ 4,686
Gasoline Excise and License Tax 7.5% (1)	42,811	(5,582) (1)	-867.0%	89,524
Interest	605	733	-17.5%	605
Total Revenue	\$ 48,102	\$ (181)	-26668.4%	\$ 94,815
Expenditures				
Operating Expenses	\$ 77,412	\$ 53,850	43.8%	\$ 57,150
Total Expenditures	\$ 77,412	\$ 53,850	43.8%	\$ 57,150
Revenues Over(Under) Expenditures	\$ (29,310)	\$ (54,031)		\$ 37,665
Other Financing Sources				
BWC Rebate				\$ 813
Other Financing Uses				
Prior Year Encumbrances	23,166	7,372	214%	
Total Other Uses	\$ 23,166	\$ 7,372		\$ -
Beginning Fund Balance				
Net Increase (Decrease)	\$ 74,531	\$ 135,935	-45.2%	\$ 97,457
Ending Fund Balance	(52,476)	(61,403)	-70.4%	38,478
	\$ 22,055	\$ 74,531		\$ 135,935

Gasoline Excised Tax was incorrectly posted to this fund in 2021 (\$46,713) rather than the Street Maintenance Fund. The correction will be posted in budget year 2022.

State Highway Expenditure Detail

Account	Description	2023				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	vs 2022	2021 Actual		

Personal Services

02-375-51011	OVERTIME	\$ 10,000	\$ 10,000	0.0%	\$ 10,814		
02-375-51030	OPERS	2,250	1,944	15.8%	2,425		
02-375-51041	WORKERS COMP	162	73	123.6%	179		
	Total Personal Services	\$ 12,412	\$ 12,016	3.3%	\$ 13,418		

Other Expenditures

02-375-51320	Operating Expenses	\$ 65,000	\$ 41,834	55.4%	\$ 43,732	Used for the purchase of rock salt, gasoline, concrete, asphalt and related State Highway expenditures repairs materials..	
		\$ 65,000	\$ 41,834	55.4%	\$ 43,732		

Total State Highway		\$ 77,412	\$ 53,850	43.8%	\$ 57,150		
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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.

	2023	2022	2023	2021
	Budget	Actual	vs 2022	Actual
<u>Revenue</u>				
Auto License Tax 92.5%	\$ 55,000	\$ 57,566	-4.5%	\$ 51,612
Gasoline Excise Tax 92.5%	527,000	554,011	-4.9%	481,285
Permissive Tax (State)	80,000	79,774	0.3%	86,385
Permissive Tax (County)	47,000	47,429	-0.9%	45,499
Interest	1,600	824	94.2%	1,612
Total Revenue	\$ 710,600	\$ 739,604	-3.9%	\$ 666,393
<u>Expenditures</u>				
Street Maintenance	\$ 1,093,873	\$ 833,698	31.2%	\$ 836,732
Total Expenditures	\$ 1,093,873	\$ 833,698	31.2%	\$ 836,732
Revenues Over(Under) Expenditures	\$ (383,273)	\$ (94,094)		\$ (170,339)
<u>Other Financing Sources</u>				
Transfer From General Fund	\$ 370,000	\$ 66,000	460.6%	\$ 66,000
BWC Rebate				14,004
Total Other Sources	\$ 370,000	\$ 66,000	460.6%	\$ 80,004
<u>Other Financing Uses</u>				
Prior Year Encumbrances	\$ 63,484	\$ 4,032	1474.5%	\$ 8,100
	\$ 63,484	\$ 4,032	1474.5%	\$ 8,100
<u>Beginning Balance</u>				
Net Increase (Decrease)	\$ 99,315	\$ 131,442	-24.4%	\$ 229,877
	(76,757)	(32,126)		(98,435)
Ending Cash Balance	\$ 22,559	\$ 99,315	-77.3%	\$ 131,442

Street Maintenance Expenditure Detail

Account	Description	2023 vs 2021				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	2022 vs 2021	2021 Actual		
Personal Services							
03-380-51010	SALARY & WAGES	\$ 525,021	\$ 393,866	33.3%	\$ 397,407	Street department supervisor and employees	
03-380-51011	OVERTIME	18,000	15,174	18.6%	9,486	Snow plowing, etc.	
03-380-51030	OPERS	109,916	78,505		80,165		Under-allocated in 2020; increase reflects correction
03-380-51041	WORKERS COMP	7,711	2,643	191.8%	3,086		
03-380-51070	TRANSFER TO HEALTH INSURANCE	60,264	59,082	2.0%	53,711		
03-380-51071	DENTAL	2,327	2,451	-5.1%	1,998		
03-380-51072	VISION	255	237	7.6%	229		
03-380-51073	LIFE	585	441	32.5%	358		
03-380-51076	MEDICARE	7,874	6,350	24.0%	5,836		
	Total Personal Services	\$ 731,952	\$ 558,749	31.0%	\$ 552,275		
Other Expenditures							
03-380-51190	CONTRACT/PROFESSIONAL	\$ 6,000	\$ 6,000	0.0%	\$ 3,964	Major roadway/sign repairs.	
03-380-51193	CURB REPLACEMENT	3,000	1,881	59.5%	2,000	Forms, pins, concrete, finishing tools, etc.	
03-380-51312	MORPC INVOICE	35,000	15,000	133.3%		To cover yearly invoice from MORPC for street projects.	
03-380-51320	OPERATING EXPENSES	110,000	97,553	12.8%	100,500	Paver, rollers, heat welder, plate compactor, etc.	
03-380-51321	WEED CONTROL - CURBS	2,000	-	#DIV/0!	576	Herbicide applications.	
03-380-51330	REPAIR/MAINTENANCE SUPPLIES	50,000	44,798	11.6%	50,000	Rock salt, aggregate, asphalt, etc.	
03-380-51360	FUEL	7,500	5,000	50.0%	3,996	Gasoline and Diesel (pickup trucks, dump trucks, backhoe, asphalt paver, vibratory roller, etc.).	
03-380-51380	SIGNS & MARKS	75,000	31,297	139.6%	50,000	Regulatory and way finding signage, paint/thermoplastic, etc.	
03-700-51510	OPWC REPAYMENT	73,421	73,421	0.0%	73,421	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	\$ 361,921	\$ 274,949	31.6%	\$ 284,457		
Total Street Maintenance		\$ 1,093,873	\$ 833,698	31.2%	\$ 836,732		

Recreation Fund

	2023 Budget	2022 Actual	2023 vs 2021	2021 Actual	
Revenue					
Recreation Programs	\$ 420,000	\$ 426,099	-1.4%	\$ 352,390	
Mansion and Facility Rentals	105,000	111,740	-6.0%	81,997	
Jeffrey Summer Camp	535,000	511,959	4.5%	351,706	Rec Board approved a 7% increase in 2023 to program costs with the intent to increase regularly over the next 4 years. This has been an effort to help cover the additional staffing costs associated with the current employee climate.
Preschool	335,000	445,830	-24.9%	308,620	Rec Board approved a 20% increase in tuition in an effort to help offset significant increases in staffing cost driven by the current employee market.
Before and After Care	460,000	451,878	1.8%	316,420	
ARP Hazard Pay			-100.0%		
Misc.	5,000	13,020	-61.6%		
Total Revenue	\$ 1,860,000	\$ 1,960,526	-5.1%	\$ 1,411,133	
Expenditures					
Administration	\$ 670,371	\$ 591,781	13.3%	\$ 483,937	
Programs	388,424	330,284	17.6%	263,648	
Preschool	363,860	323,781	12.4%	291,399	
Before and After School Program	391,274	302,100	29.5%	238,724	
Jeffrey Summer Camp	458,271	376,281	21.8%	264,319	
Total Expenditures	\$ 2,272,200	\$ 1,924,228	18.1%	\$ 1,542,027	
Revenues Over(Under) Expenditures	\$ (412,200)	\$ 36,298		\$ (130,894)	
Other Financing Sources					
Operating Transfers From the General Fund	\$ 250,000	\$ 250,000	0.0%	\$ 90,000	
BWC Rebate				64,472	
OCCRRA COVID Relief		575,977			
CARES				202,526	
Total Other Sources	\$ 250,000	\$ 825,977	-69.7%	\$ 356,998	
Other Financing Uses					
Jeffrey Mansion Debt Service (Transfer to bond)	111,747	112,616	-0.8%	112,430	
OCCRRA COVID Relief	200,000				
Prior Year Encumbrances	102,631	250,840	-59.1%	16,799	
Total Other Uses	\$ 414,378	\$ 363,456	14.0%	\$ 129,229	
Beginning Fund Balance	\$ 1,010,288	\$ 511,469	97.5%	\$ 414,594	
Net Increase (Decrease)	(576,578)	498,819		96,875	
Estimated Unspent Appropriations	130,000				
Ending Fund Balance	\$ 563,710	\$ 1,010,288	-44.2%	\$ 511,469	

Recreation Administration Expenditure Detail

Account	Description	2023			2021 Actual	Account Notes	2023 Budget Notes
		Budget	Actual	vs 2022			
Personal Services							
05-510-51010	SALARY & WAGES	444,451	397,702.66	11.8%	331,012.66	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%)	Staffing levels will remain the same, but there is one title change and pay rate change for one employee in this account.
05-510-51030	OPERS	62,223	54,133	14.9%	45,794		
05-510-51041	WORKER'S COMP	6,311	2,865	120.3%	4,371		
05-510-51070	TRANSFER TO HEALTH	89,009	87,264	2.0%	79,331		
05-510-51071	DENTAL	2,044	2,004	2.0%	1,843		
05-510-51072	VISION	92	85	7.6%	82		
05-510-51073	LIFE	496	367	35.1%	297		
05-510-51076	MEDICARE	6,445	5,672	13.6%	4,664		
Total Personal Services		\$ 611,071	\$ 550,093	11.1%	\$ 467,394		
Other Expenditures							
05-510-51021	MEETING MEALS	\$550	\$ 210	161.9%	\$ 200	Meals for staff meetings (i.e. lunch for Harvest Festival Set-Up)	Move concessions from 520 to this? \$300
05-510-51022	MILEAGE REIMBURSEMENT	2,750	924	197.6%	971	Reimbursement for staff for mileage they put on their personal vehicles	new staff plus milage rate increase
05-510-51141	REGISTRATION SOFTWARE CONTRACT	12,000	10,290	16.6%			We anticipate this being the fee in 2023 based on our program receipts
05-510-51310	OFFICE SUPPLIES	3,500	2,115	65.5%	2,573	Paper, note pads, pens, etc.	
05-510-51320	OPERATING EXPENSES	2,500	1,994	25.4%	2,525	Postage, Laminator, signs, business cards, OPRA membership	
05-510-51321	BROCHURE	21,000	14,737	42.5%	-	Cost to print and deliver the brochure 3 times a year	Inflationary increaes in printing and distribution costs.
05-510-51322	YOUTH SCHOLARSHIP CHALLENGE FUND	10,000	10,000	0.0%	10,000	Money to help cover programming costs for families that need a little assistance.	
05-510-51323	TRAINING/PROF DEVELOP	7,000	1,419	393.3%	274		OPRA membership and conference for staff
Total Other Expenditures		\$ 59,300	\$ 41,689	42.2%	\$ 16,543		
Total Recreation Admin.		\$ 670,371	\$ 591,781	13.3%	\$ 483,937		

Recreation Programs Expenditure Detail

Account	Description	2023 Budget	2022 Actual	2023		Account Notes	2023 Budget Notes
				vs 2022	2021 Actual		
Personal Services							
05-520-51010	SALARY & WAGES	\$ 20,000	\$ 4,207	375.4%	\$ 3,515	All Seasonal Employees	No change
05-520-51011	RENTALS OT	750	-	#DIV/0!	-		
05-520-51030	OPERS	3,550	2,446	45.1%	482		
05-520-51041	WORKER'S COMP	284	144	97.0%	252		
05-520-51076	MEDICARE	290	61	375.4%	51		
	Total Personal Services	\$ 24,874	\$ 6,859	262.7%	\$ 4,299		
Other Expenditures							
05-520-51320	OPERATING EXPENSES	\$9,500	\$ 9,600	-1.0%	\$ 14,076	Program shirts (Not Uniforms), BPAK supplies, print work, program snacks, medical supplies, league fees, tournament fees, background checks, Job fair registration,	Running low in 2022. Continue to expand programming.
05-520-51321	SPECIAL ACTIVITY SUPPLIES	29,000	30,900	-6.1%	19,427	Pumpkins, Straw, Helium tank, campout supplies, 5k run supplies, egg hunt candy, bingo prizes, Youth triathlon supplies, etc.	
05-520-51322	COMMUNITY GARDEN	3,300	2,876	14.7%	2,847	We pay the community garden the registration fees that we collect	Pass Through - Maxed out
05-520-51323	UNIFORMS	29,000	24,313	19.3%	13,274	Sports team uniforms	Expense flow on Basketball jerseys (expecting 2 seasons in 1 calendar year). Plus inflationary costs on all jerseys.
05-520-51324	EQUIPMENT	7,350	4,850	51.5%	3,899	Generally sports equipment	Originally budgeted for \$7350 in 2022, but money was moved to cover shortfalls in other accounts.
05-520-51325	AWARDS	5,000	3,899	28.2%	2,500	Medals and trophies for participants.	No Change
05-520-51326	BACKGROUND CHECKS	1,500	299	401.7%	299		No Change
05-520-51710	PROFESSIONALS	260,000	232,904	11.6%	195,958	Pays instructors	Requested additional \$25k more (Ordinance 39-22) in 2022 (\$240k). This increase allows for new class offerings and inflationary increase to existing.
05-520-51720	REFEREES	18,900	13,702	37.9%	6,777	Umpire and referee costs for youth and adult sports	We expect increase in 2023 do to the ongoing shortage of officials/referees.
05-520-51730	CONCESSIONS		82	-100.0%	291	Food for program activities (i.e. volunteer meals)	moved to admin meals (510)
	Total Other Expenditures	\$ 363,550	\$ 323,426	12.4%	\$ 259,349		

Total Recreation Programs	\$ 388,424	\$ 330,284	17.6%	\$ 263,648
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Jeffrey Preschool

Account	Description	2023				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	vs 2022	2021 Actual		
Personal Services							
05-525-51010	SALARY & WAGES	\$ 284,110	\$ 263,868	7.7%	\$ 235,515	1-Tier 1 Rec Coordinator (75%),	Increase S&W to reflect the additional money needed for 2022 (\$30k - Ordinance 39-22) plus the increase in pay for teachers in current environment (Projecting an 11% increase in 2023. Board approved a 20% tuition increase in 2023/24
05-525-51015	CONTRACTUAL SEASONAL EMPLOYEES	3,600	992	262.8%			
05-525-51030	OPERS	39,775	32,522	22.3%	32,884		
05-525-51041	WORKER'S COMP	4,034	1,649	144.6%	2,615		
05-525-51070	HEALTH INSURANCE	11,220	11,000	2.0%	10,000		
05-525-51076	MEDICARE	4,120	3,576	15.2%	3,275		
Total Personal Services		\$ 346,860	\$ 313,607	10.6%	\$ 284,289		
Other Expenditures							
05-525-51300	SNACKS	2,100	472	345.3%	42		OCCRA money purchases
0-5-525-51301	SUPPLIES	3,200	2,372	34.9%	1,203		OCCRA money purchases
0-5-525-51302	EQUIPMENT	1,200	1,357	-11.5%	946		OCCRA money purchases
0-5-525-51303	PROF DEVELOPMENT	2,500	133	1777.3%	48		OCCRA money purchases
05-525-51320	OPERATING EXPENSES	8,000	5,840	37.0%	4,872		OCCRA money purchases
Total Other Expenditures		\$ 17,000	\$ 10,174	67.1%	\$ 7,111		
Total Recreation Programs		\$ 363,860	\$ 323,781	12.4%	\$ 291,399		

Before and After School Care

Account	Description	2023 Budget	2022 Actual	2023 vs 2022	2021 Actual	Account Notes	2023 Budget Notes
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Personal Services

05-526-51010	SALARY & WAGES	\$ 291,306	\$ 247,053	17.9%	\$ 194,598	Includes 1-Tier 1 Rec Supervisor (50%), 3-Tier 2 Rec Coordinators (70%, 70% & 65%), and Seasonal Staff	This includes job title/pay increases for full-time leadership staff as well as cost of living increases for all seasonal staff. OCCRRRA COVID Relief money will be used to help offset these costs. We will also look at program cost increases for the 2023-24 school year.
05-526-51015	CONTRACTUAL SEASONAL EMPLOYEES						
05-526-51030	OPERS	40,783	34,429	18.5%	27,179		
05-526-51041	WORKER'S COMP	4,137	1,774	133.1%	2,715		
05-526-51076	MEDICARE	4,224	3,482	21.3%	2,775		
Total Personal Services		\$ 340,449	\$ 286,738	18.7%	\$ 227,267		

Other Expenditures

05-526-51320	OPERATING EXPENSES	\$6,825	\$4,637	47.2%	\$ 3,923	Background checks, bus parts, Lowes supplies, cleaning supplies	
05-526-51321	BACKGROUND CHECKS	2,500	518	383.1%	-		increase in fees and number of staff
05-526-51322	SNACKS	12,000	5,372	123.4%	168	Daily snacks	back to normal spending
05-526-51323	SUPPLIES	6,000	1,633	267.3%	413	Art supplies, science project supplies, paper, pencils	
05-526-51440	EQUIPMENT	7,000	2,421	189.2%	2,149	Games, books, balls, etc.	
05-526-51710	PROFESSIONALS	16,500	782	2011.1%	4,804	Field trips and special guests	not doing field trips, but use for bringing activities to the school.
Total Other Expenditures		\$ 50,825	\$ 15,362	230.9%	\$ 11,457		

Total Recreation Programs	\$ 391,274	\$ 302,100	29.5%	\$ 238,724
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Jeffrey Camp Expenditure Detail

Account	Description	2023				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	vs 2022	2021 Actual		
Personal Services							
05-580-51010	SALARIES & WAGES	\$ 317,080	\$ 276,567	14.6%	\$ 207,457	1-Tier 1 Rec Supervisor (35%), 1-Tier 1 Rec Coordinator (25%), 2-Tier 2 Rec Coordinator (30%), and seasonal staff	This includes job title/pay increases for full-time leadership staff as well as cost of living increases for all seasonal staff. The board has approved a 7% program cost increase and is committed to continually review costs in an effort to recover increased costs.
05-580-51015	CONTRACTUAL SEASONAL EMPLOYEES						
05-580-51030	OPERS	44,391	35,293	25.8%	29,017		
05-580-51041	WORKER'S COMP	4,503	2,046	120.0%	4,255		
05-580-51076	MEDICARE	4,598	3,961	16.1%	2,964		
Total Personal Services		\$ 370,571	\$ 317,867	16.6%	\$ 243,692		
Other Expenditures							
05-580-51260	REFUNDS	\$ -	\$ -		\$ -	Participation refunds	99% pay off CC. Will cover out of Operating
05-580-51320	OPERATING EXPENSES	9,500	7,143	33.0%	6,154	Staff & camper shirts, art supplies, background checks, equipment, licensing, medical supplies.	Inflationary increase
05-580-51321	BACKGROUND CHECKS	3,000	2,080	44.2%	-		increase in fees and number of staff
05-580-51322	SNACKS	3,000	2,000	50.0%	-		back to normal spending
05-580-51323	SUPPLIES	2,700	1,711	57.8%	3,254		
05-580-51324	EQUIPMENT	2,000	1,600	25.0%	938		
05-580-51325	SHIRTS	7,500	6,819	10.0%	1,036		
05-580-51710	PROFESSIONALS	60,000	37,060	61.9%	9,244	Field trips, busing, and special guests	
Total Other Expenditures		\$ 87,700	\$ 58,414	50.1%	\$ 20,627		
Total Jeffrey Camp		\$ 458,271	\$ 376,281	21.8%	\$ 264,319		

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.

	2023		2022	2023	2021
	Budget		Actual	vs 2022	Actual
Revenue					
Memberships etc.	\$ 320,000	\$	351,897	-9.1%	
Pool Concessions Ordinance 12-22					\$ 273,682
Total Revenue	\$ 320,000	\$	351,897	-9.1%	\$ 273,682
Expenditures					
Operating Expenditures	\$ 430,904	\$	322,046	33.8%	\$ 275,776
Concessions	4,000		1,957	104.4%	1,788
Estimated Unspent Appropriations	(50,000)				
Total Expenditures	\$ 384,904	\$	324,003	18.8%	\$ 277,564
Revenues Over(Under) Expenditures	\$ (64,904)	\$	27,894		\$ (3,882)
Other Financing Sources					
BWC Rebate/General Fund Transfer	\$ 120,000	\$	200,000		\$ 14,367
Total Other Sources	\$ 120,000	\$	200,000		\$ 14,367
Capital	\$ 50,000	\$	13,852	261.0%	
Prior Year Encumbrances	46,076		29,257	57.5%	\$ 3,632
Total Other Uses	\$ 96,076	\$	43,109	122.9%	\$ 3,632
Beginning Fund Balance	\$ 532,827	\$	348,042	53.1%	\$ 341,189
Net Increase (Decrease)	(40,980)		184,785		6,853
Ending Fund Balance	\$ 491,847	\$	532,827	-7.7%	\$ 348,042

Pool Operations Expenditure Detail

Account	Description	2023 Budget	2022 Actual	2023 vs 2022	2021 Actual	Account Notes	2023 Budget Notes
Personal Services							
14-550-51010	SALARY & WAGES	\$ 22,862	\$ 18,486	23.7%	\$ 18,648	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.
14-550-51015	CONTRACTUAL SEASONAL EMPLOYEES	\$ -					
14-550-51030	OPERS	3,201	2,525	26.8%	2,475		
14-550-51041	WORKER'S COMP	310	133	133.0%	3,166		
14-550-51076	MEDICARE	331	247	34.4%	253		
Total Personal Services		\$ 26,704	\$ 21,391	24.8%	\$ 24,542		
Other Expenditures							
14-550-51131	UTILITIES-ELEC.	\$ 17,000	\$ 16,334	4.1%	\$ 13,584	EAP Bills	
14-550-51133	UTILITIES-GAS	9,800	9,704	1.0%	7,151	Columbia Gas Bills	
14-550-51140	REPAIR/MAINT. SERVICES	16,000	7,230	121.3%	4,694	Capital City Awning, Ohio Heating, Pool painting	
14-550-51190	POOL MANAGEMENT	300,000	231,466	29.6%	190,685		SwimSafe contract has gone up significantly to address lifeguard pay and to help ensure a full staff for next years operation. Average guard pay will be \$15/hr.
14-550-51260	REFUNDS	-	(282)		399	Refunds for memberships	
14-550-51320	OPERATING EXPENSES	13,900	-		5,334	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	-	8,460				
14-550-51322	HEALTH AND SAFETY (Previous Operating Expense)	2,500	-		700	Security monitoring, Varmint Guard	
14-550-51323	UNIFORMS	-	272				
14-550-51324	CLEANING SUPPLIES	-	-				
14-550-51440	MACHINERY/EQUIP.	5,000	2,627	90.3%	3,075	New vacuum	
14-550-51710	PROFESSIONALS	14,000	12,869	8.8%	13,766	Consulting fees for pool audits and private swim lessons instructor fees	
14-550-51711	SWIM TEAM	20,000	11,975	67.0%	11,845		
14-550-51712	TRAINING/CERTIFICATIONS	6,000	-		-	Payment to swim board and coaches fees	
Total Other Expenditures		\$ 404,200	\$ 300,655	34.4%	\$ 300,656		
Total Pool Operations		\$ 430,904	\$ 322,046	33.8%	\$ 325,198		

Pool Concessions Expenditure Detail

Account	Description	2023				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	vs 2022	2021 Actual		
14-560-51140	REPAIR/MAINT. SERVICES	\$ 2,000	\$ 1,000		\$ 985	Repair to pool concessions equipment (i.e. sink, freezer)	No Change
14-560-51320	OPERATING EXPENSES	2,000	957	109.0%	803	Franklin Board of Health licensing	No Change
Total Pool Concessions		\$ 4,000	\$ 1,957	104.4%	\$ 1,788		

Bond Retirement Fund

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

	2023	2022	2022	2021
	Budget	Actual	vs 2021	Actual
<u>Expenditures</u>				
Debt Service	\$ 1,942,516	\$ 1,918,294	1.3%	\$ 1,844,171
 <u>Other Financing Sources</u>				
Transfers form the General Fund	\$ 1,230,213	\$ 942,663	30.5%	\$ 629,236
Transfers From Recreation Fund	111,747	112,616	-0.8%	112,430
Transfer From TIF Fund	164,640	164,135	0.3%	163,485
Transfers form the Road and Alley Fund	435,916	698,880	-37.6%	939,019
Refund				6,917
Transfers In	\$ 1,942,516	\$ 1,918,294	1.3%	\$ 1,851,087
<u>Beginning Fund Balance</u>	\$ 467,511	\$ 467,511	0.0%	\$ 460,595
Net Increase (Decrease)	0	-		6,916
Ending Fund Balance	\$ 467,511	\$ 467,511	0.0%	\$ 467,511

Bond Retirement Expenditure Detail

Account	Description	2023 Budget	2022 Actual	2023 vs		Account Notes	2023 Budget Notes
				2022	2021 Actual		
06-700-51510	PRINCIPAL	\$1,622,396	\$1,569,552	3.4%	\$ 1,474,737		
06-700-51520	INTEREST	320,120	348,742	-8.2%	369,435		
Total Bond Retirement Expenditures		\$1,942,516	\$1,918,294	1.3%	\$ 1,844,171		

Economic Redevelopment Fund

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

	2023	2022	2022	2021
	Budget	Actual	vs 2021	Actual
<u>Expenditures</u>				
Debt Service	\$ 788,975	\$ 91,450	762.7%	\$ 91,450
<u>Other Financing Sources</u>				
Transfers form the General Fund		\$ 740,052	-100.0%	\$ -
Transfers City Hall TIF Fund	75,000	45,725	64.0%	91,450
Other	2,751			
Total Other Sources	\$ 77,751	\$ 785,777	-90.1%	\$ 91,450
<u>Other Financing Uses</u>				
Prior Year Encumbrances				
Total Other Uses				
<u>Beginning Fund Balance</u>				
Net Increase (Decrease)	\$ 711,224	\$ 16,897	4109.2%	\$ 16,897
	(711,224)	694,327		-
Ending Fund Balance	\$ -	\$ 711,224	-100.0%	\$ 16,897

Economic Development Bond

Account	Description	2023				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	vs 2022	2021 Actual		
51-700-51510	BEXLEY SQUARE	\$ 788,975	\$ 66,024	1095.0%	\$ 91,450		
Total Bond Retirement		\$ 788,975	\$ 66,024	1095.0%	\$ 91,450		

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.

	2023 Budget	2022 Actual	2023 vs 2022	2021 Actual
Revenue				
Receipts From Residents	\$ 2,548,566	\$ 2,642,288	-3.5%	\$ 2,628,313
Capital Fee	289,696	266,065	8.9%	254,113
Total Revenue	\$ 2,838,262	\$ 2,908,353	-2.4%	\$ 2,882,426
Expenditures				
Water Administration	\$ 2,397,931	\$ 2,226,757	7.7%	\$ 2,203,280
Water Distribution	682,377	530,106	28.7%	326,304
Total Expenditures	\$ 3,080,308	\$ 2,756,863	11.7%	\$ 2,529,585
Revenues Over(Under) Expenditures	\$ (242,046)	\$ 151,490		\$ 352,841
Other Financing Sources				
BWC Rebate				19,953.85
CARES				
	-	-		19,953.85
Debt Service	\$ 308,017	\$ 312,882	-1.6%	\$ 338,300
Transfer		137,330		
Capital	60,000			39,300
Operating Transfers				134,181
General Fund Debt Service Reimbursement				
Prior Year Encumbrances	181,391	6,587	2653.8%	66,527
Total Other Uses	\$ 549,408	\$ 456,799	20.3%	\$ 578,308
Beginning Balance	\$ 1,192,152	\$ 1,497,461	-20.4%	\$ 1,702,973
Estimated Unspent Appropriations				
Net Increase (Decrease)	(791,454)	(305,309)		(205,512)
Ending Balance	\$ 400,698	\$ 1,192,152	-66.4%	\$ 1,497,461

Water Administration Expenditure Detail

Account	Description	2023 Budget	2022 Actual	2023 vs 2022	2021 Actual	Account Notes	2023 Budget Notes
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Personal Services

09-365-51010	SALARY & WAGES	\$ 110,866	\$ 105,686	4.9%	\$ 100,899	Water Department Manager and 1/3 Service Admin.	
09-365-51011	OVERTIME				\$ 476		
09-365-51030	P.E.R.S.	15,521	14,247	8.9%	14,021		
09-365-51041	WORKER'S COMP	1,574	750	109.9%	1,467		
09-365-51070	TRANSFER TO HEALTH INSURANCE	15,050	14,755	2.0%	13,413		
09-365-51071	DENTAL	490	517	-5.1%	442		
09-365-51072	VISION	92	85	7.6%	82		
09-365-51073	LIFE	132	98	35.1%	79		
09-365-51076	MEDICARE	1,574	329	378.5%	303		
Total Personal Services		\$ 145,300	\$ 136,466	6.5%	\$ 131,183		

Other Expenditures

09-365-51140	COMPUTER MAINTENANCE	\$5,000	\$ -		\$ -	Work station and tablets.	
09-365-51141	COMPUTER SOFTWARE	1,000	0		1,000	Software for work station and tablets.	
09-365-51141	ICLOUD FEES	8,000	2,643	202.7%			
09-365-51190	CONTRACT/COLUMBUS	2,089,131	2,031,204	2.9%	2,007,914	City of Columbus contract.	
09-365-51192	CONTRACT/WATER TEST.	25,000	15,142	65.1%	13,760	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	105,000	24,919	321.4%	36,092	Meter Transmission Units (MTU's).	MTU inventory is depleted and need to make a order,also MTU prices have increased about 25%
09-365-51260	REFUNDS	2,500	382	554.6%	1,622	Reconciliation pertaining to final billing.	
09-365-51310	OFFICE SUPPLIES	5,000	5,000	0.0%	858	Pens, paper, staples, etc.	
09-365-51320	OPERATING EXPENSES	7,000	6,000	16.7%	5,852	Bills, notices, door tags, printing and postage associated with distribution of monthly/quarterly bills, etc.	
09-365-51440	JEFFREY MANSION WATERLINE				0		
Total Other Expenditures		\$2,252,631	\$2,090,291	7.8%	\$ 2,072,097		

Total Water Admin.	\$2,397,931	\$2,226,757	7.7%	\$ 2,203,280
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Water Distribution Expenditure Detail

Account	Description	2023 Budget	2022 Actual	2023 vs 2022	2021 Actual	Account Notes	2023 Budget Notes
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Personal Services

09-366-51010	SALARY & WAGES	\$ 269,327	\$ 218,112	23.5%	\$ 148,262	Water Department workers and 1/3 of Service Director	Allocated employees promoted
09-366-51011	OVERTIME	10,500	12,122	-13.4%	6,454		
09-366-51030	OPERS	48,979	44,504	10.1%	24,528		
09-366-51041	WORKERS COMP	3,974	1,615	146.0%	2,930		
09-366-51050	UNIFORM ALLOWANCE	1,400	-		-		
09-366-51070	TRANSFER TO HEALTH INSURANCE	47,856	46,917	2.0%	42,652		
09-366-51071	DENTAL	1,762	1,727	2.0%	1,588		
09-366-51072	VISION	192	178	7.6%	172		
09-366-51073	LIFE	331	245	35.1%	199		
09-366-51076	MEDICARE	4,057	2,507	61.8%	2,352		
Total Personal Services		\$ 388,377	\$ 327,928	18.4%	\$ 229,137		

09-366-51191	WATER SYSTEM LICENSE	\$ 7,000	\$ 6,512	7.5%	\$ -	City of Columbus Annual Water System License Fee.	
09-366-51192	CONTRACT PROFESSIONAL	15,000	9,134	64.2%	10,000	Major mainline repairs, hydro excavating, etc.	
09-366-51196	REGULATION AND COMPLIANCE	80,000	50,253	59.2%	37,321	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.	The lead service line program will be starting in 2024. This is a EPA new regulation.
09-366-51321	Water Meter Replacement Program	75,000	31,580	137.5%		This program will start the replacement of the meters. The current meters are 7 years past their life expectancy.	This is a new program to start the replacement of water meters, it has been delayed due to covid and projects.
09-366-51330	REPAIR/MAINT. SUPPLIES	40,000	19,871	101.3%	13,989	Repair and replacement of legacy equipment and material (generators, sump pumps, pipes, fittings, etc.).	Materials have increased. Also shortage in ductile pipe, have to place larger orders to obtain materials.
09-366-51360	FUEL	7,000	6,000	16.7%	6,000	Gasoline and Diesel (pickup truck, water service truck, backhoe, etc.).	Gas and Diesel price increases
09-366-51390	TAPS/METERS/Irrigation	50,000	20,282	146.5%	18,882	Tapping saddles, corporation stops, copper service lines, etc.	
09-366-51430	HYDRANTS	20,000	19,555	2.3%	10,975	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		27,170	-100.0%			
09-366-1441	ADDITIONAL CAPITAL		11,821	-100.0%			
Total Other Expenditures		\$ 294,000	\$ 202,178	45.4%	\$ 97,167		

Total Water Distribution		\$ 682,377	\$ 530,106	28.7%	\$ 326,304		
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Water Debt Service Expenditure Detail

Account	Description	2023			
		2023 Budget	2022 Actual	vs 2022	2021 Actual
09-700-51513	OPWC SHERIDAN FRANCIS	\$ 9,223	\$ 9,223	0.0%	\$ 9,223
09-700-51514	2015 REFUNDING	3,793	2,444	55.2%	845
09-700-51515	2020 REFUNDING	59,918	106,954	-44.0%	161,097
09-700-51521	POOL / STORM SEWER/WATERLINE NOTE INT.				(2,959)
09-700-51522	OPWC CCOLLEGE/SOUTH CASSADY	29,184	26,225	11.3%	29,184
09-700-51523	OPWC MAIN ST	5,422	5,422	0.0%	5,422
09-700-51524	OPWC NORTHEAST QUADRANT	30,739	30,739	0.0%	30,739
09-700-51525	OPWC BROAD STREET	46,745	8,882	426.3%	8,882
09-700-51527	OPWC ROOSEVELT AND ASHEBOURNE	52,559	52,559	0.0%	52,559
09-700-51528	OPWC ROOSEVELT AND STANWOOD	\$ 70,434	\$ 70,434	0.0%	\$ 43,307
Total Water Debt Service		\$ 308,017	\$ 312,882	-1.6%	\$ 338,300

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.

	2023 Budget	2022 Actual	2023 vs 2022	2021 Actual
Revenue				
Receipts From Residents	\$ 2,624,580	\$ 2,654,693	-1.1%	\$ 2,666,625
Capital Fee	77,597	84,438	-8.1%	76,370
Total Revenue	\$ 2,702,177	\$ 2,739,131	-0.1%	\$ 2,742,995
Expenditures				
Sewer Administration	\$ 2,130,491	\$ 1,873,992	13.7%	\$ 1,613,696
Sewer Service	1,187,642	629,306	88.7%	741,526
Total Expenditures	\$ 3,318,133	\$ 2,503,298	32.6%	\$ 2,355,222
Revenues Over(Under) Expenditures	\$ (615,955)	\$ 235,833		\$ 387,773
Other Financing Sources				
BWC Rebate	\$ -	\$ -		\$ 10,486
CARES				250
Total Other Sources	\$ -	\$ -		\$ 10,736
Other Financing Uses				
Debt Service	\$ 77,964	\$ 77,911	2.5%	\$ 76,047
Transfer		60,742		31,857
Capital	60,000			
General Fund Debt Service Reimbursement				
Prior Year Encumbrances	609,031	394,995		371,416
Total Other Uses	\$ 746,995	\$ 533,648	40.0%	\$ 479,320
Beginning Fund Balance				
Estimated Unspent Appropriations	\$ 3,486,406	\$ 3,784,221	-7.9%	\$ 3,865,032
Net Increase (Decrease)	(1,362,950)	(297,815)		(80,811)
Ending Fund Balance	\$ 2,123,455	\$ 3,486,406	-39.1%	\$ 3,784,221

Sewer Administration

Account	Description	2023 Budget	2022 Actual	2023		Account Notes	2023 Budget Notes
				vs 2022	2021 Actual		
Personal Services							
10-360-51010	SALARY & WAGES	\$ 22,151	\$ 20,818	6.4%	\$ 18,958	1/3 Service Admin.	Top step employee replaced with first step employee.
10-360-51030	OPERS	3,101	2,749	12.8%	2,654		
10-360-51041	WORKER'S COMP	315	144	118.0%	326		
10-360-51050	UNIFORM ALLOWANCE	500	433	15.5%	496		One employees now receives \$200 boot allowance per contract.
10-360-51070	TRANSFER TO HEALTH INSURANCE	5,270	5,166	2.0%	4,697		
10-360-51071	DENTAL	209	221	-5.1%	189		
10-360-51073	LIFE	32	25	32.4%	20		
10-360-51076	MEDICARE	321	417	-22.9%	275		
Total Personal Services		\$ 31,899	\$ 29,972	6.4%	\$ 27,614		
Other Expenditures							
10-360-51140	COMPUTER MAINTENANCE	\$ 2,000	\$ -		\$ 267	Work station.	
10-360-51141	COMPUTER SOFTWARE	1,000	0		0	Software for work station.	
10-360-51190	CONTRACT/COLUMBUS	1,926,492	1,672,873	15.2%	1,438,733	City of Columbus contract.	
10-360-51191	ERU CHARGE	161,600	164,147	-1.6%	142,185	Equivalent Runoff Unit (ERU).	
10-360-51310	OFFICE SUPPLIES	3,000	3,000	0.0%	897	Pens, paper, staples, etc.	Bills and envelopes ordered in October.
10-360-51320	OPERATING EXPENSES	4,500	4,000	12.5%	4,000	Property notifications (letters, surveys, etc.), postage, etc.	Parallel account in Water Department usually used first.
Total Other Expenditures		\$ 2,098,592	\$ 1,844,020	13.8%	\$ 1,586,081		
Total Sewer Administration		\$ 2,130,491	\$ 1,873,992	13.7%	\$ 1,613,696		

Sewer Service Expenditure Detail

Account	Description	2023				Account Notes	2023 Budget Notes
		Budget	2022 Actual	vs 2022	2021 Actual		
Personal Services							
10-367-51010	SALARY & WAGES	\$ 165,172	\$ 184,999	-10.7%	\$ 155,099	Sewer workers and 1/3 Service Director	
10-367-51011	OVERTIME	2,500	2,781	-10.1%	1,896		
10-367-51030	OPERS	2,750	32,797	-91.6%	30,240		
10-367-51041	WORKER'S COMP	2,750	1,183	132.4%	1,985		
10-367-51070	TRANSFER TO HEALTH INSURANCE	23,737	23,272	2.0%	21,156		
10-367-51071	DENTAL	526	554	-5.1%	474		
10-367-51072	VISION	55	51	7.6%	50		
10-367-51073	LIFE	484	365	32.4%	296		
10-367-51076	MEDICARE		2,671	-100.0%	2,313		
Total Personal Services		\$ 197,975	\$ 248,674	-20.4%	\$ 213,508		
Other Expenditures							
10-367-51194	CONTRACT PROFESSIONAL	\$ 40,000	\$ 6,358	529.2%	\$ 870	Major mainline repairs, hydro excavating, etc.	Will also include rental equip. and contractor camera work. In 2023 will use a contractor to assist with sewer main line videoing looking for repairs needed
10-367-51320	OPERATING EXPENSES	25,000	12,446	100.9%	9,562	Property notifications (letters, surveys, etc.), postage, etc.	
10-367-51321	WATER METER REPLACEMENT PROGRAM	75,000	-	#DIV/0!		This will start the water meter replacement program. The current meters are 7 years past their life expectancy.	This is a new program that has been delayed due to covid and project.
10-367-51330	REPAIR/MAINT. SUPPLIES	35,000	28,066	24.7%	23,705	Repair and replacement of legacy equipment and material (generators, sump pumps, pipes, fittings, structures, etc.).	
10-367-51360	FUEL	3,000	2,000	50.0%	2,000	Gasoline and Diesel (jet/flushing truck and Closed Circuit Television (CCTV) equipment, etc.).	Gas and diesel price increases
10-367-51440	MANHOLE COVERS	15,000	5,498	172.9%	7,995	Risers, casting, lids, etc..	
10-367-51442	CAPITAL	16,667	54,825	-69.6%	48,412		
10-367-51443	SEWER IMPROVEMENTS	480,000	97,740	391.1%	297,523	Annual sewer relin projects and contractor camera work on the main line.	
10-367-51444	SEWER REMEDIATION PROGRAM	200,000	23,700	743.9%	137,950		
10-367-51445	SEWER REMEDIATION LOAN PROGRAM	100,000	150,000	-33.3%	0		
Total Other Expenditures		\$ 989,667	\$ 380,632	160.0%	\$ 528,018		
Total Sewer Service		\$ 1,187,642	\$ 629,306	88.7%	\$ 741,526		

Sewer Fund Debt Service Expenditure Detail

Account	Description	2023 Budget	2022 Actual	2023 vs 2022	2021 Actual
10-700-51510	OPWC STORM SEWER	\$ 23,725	\$ 23,725	0.0%	\$ 23,725
10-700-51512	PRINCIPAL SHERIDAN	220	220	0.2%	220
10-700-51513	PRINCIPAL OPWC MAIN ST.	1,668	1,668	0.0%	1,668
10-700-51514	2015 REFUNDING	26,552	17,105	55.2%	5,917
10-700-51515	2020 REFUNDING	11,371	20,298	-44.0%	30,573
10-700-51521	OPWCNORTHEAST QUADRANT	3,689	3,689	0.0%	3,689
10-700-51522	OPWC BROAD STREET		467	-100.0%	467
10-700-51524	OPWC ROOSEVELT AND ASHBOURNE	7,884	7,884	0.0%	7,884
10-700-51525	OPWC ROOSEVELT AND STANWOOD	\$ 2,855	\$ 2,855	0.0%	\$ 1,904
Total Sewer Fund Debt Service		\$ 77,964	\$ 77,911	0.1%	\$ 76,047

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.

	2023 Budget	2022 Actual	2023 vs 2022	2021 Actual
Revenue				
Receipts From Residents	\$ 1,428,599	\$ 1,377,772	3.7%	\$ 1,333,644
Total Revenue	\$ 1,428,599	\$ 1,377,772	3.7%	\$ 1,333,644
Expenditures				
Operating Expenditures	\$ 1,649,254	\$ 1,539,107	7.2%	\$ 1,487,523
Total Expenditures	\$ 1,649,254	\$ 1,539,107	7.2%	\$ 1,487,523
Revenues Over(Under) Expenditures	\$ (220,655)	\$ (161,335)		\$ (153,879)
Other Financing Sources				
BWC Rebate	\$ -	\$ -		\$ 2,640
Other Financing Uses				
Prior Year Encumbrances	\$ 137,686	\$ 7,659	1697.7%	\$ 44,350
Total Other Uses	\$ 137,686	\$ 7,659	1697.7%	\$ 44,350
Beginning Fund Balance				
Prior Period Adjustment				
Net Increase (Decrease)	(358,341)	(168,994)		(195,589)
Ending Fund Balance	\$ 920,716	\$ 1,279,057	-28.0%	\$ 1,448,051

Refuse Fund Expenditure Detail

		2023					
Account	Description	2023 Budget	2022 Actual	vs 2022	2021 Actual	Account Notes	2023 Budget Notes
Personal Services							
11-370-51010	SALARY & WAGES	-	\$66,654	-100.0%	27,244	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	-	86	-100.0%	1,828	Leaf pickup.	
11-370-51012	SEASONALS CONTRACT	36,000	23,730	51.7%	15,736	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	7,740	20,741	-62.7%	6,175		
11-370-51041	WORKER'S COMP	-	826	-100.0%	582		
11-370-51070	TRANSFER TO HEALTH INSURANCE	-	18,000	-100.0%	7,553		
11-370-51071	DENTAL	-	277	-100.0%	237		
11-370-51072	VISION	-	256	-100.0%	28		
11-370-51073	LIFE	-	57	-100.0%	46		
11-370-51076	MEDICARE	14	681	-98.0%	396		
Total Personal Services		\$ 43,754	\$ 131,307	-66.7%	\$ 59,825		
Other Expenditures							
11-370-51190	CONTRACT	\$1,460,000	\$1,284,240	13.7%	\$1,039,472	Includes Rumpke and Earth Peak collection contracts	Both Rumpke and Earth Peak contracts cost have increased
11-370-51310	OFFICE SUPPLIES	2,500	857	191.6%	427	Pens, paper, staples, etc. and billing supplies.	
11-370-51320	OPERATING EXPENSES	40,000	39,803	0.5%	37,946	Public notifications regarding solid waste and recycling contract, etc.	
11-370-51321	TRASH AND RECYCLING REC.	20,000	5,000	300.0%	13,985	Tote (96, 64, 32 gallon) Program and public receptacles.	Inventory is depleted. Need to place an order to have totes in stock for residents to purchase.
11-370-51322	COLLECTION SUPPLIES	25,000	24,690	1.3%	11,368		
11-370-51330	REPAIR/MAINT. SUPPLIES	25,000	15,048	66.1%	15,889	Replacement parts for hydro excavator, street sweeper and leaf machines, leaf blowers, rakes, etc.	
11-370-51360	FUEL	3,000	2,000	50.0%	2,000	Gasoline and Diesel (hydro excavator, street sweeper, leaf vacuums, etc.).	
11-370-51361	WASTE DIVERSION PROGRAM	30,000	17,411	72.3%	29,729	Household Hazardous Waste (HHW) and Greater Bexley Cleanup events, Zero Waste Program implementation, sustainability grants, etc.	
11-370-51440	CAPITAL	-	-	-	54,450		
11-370-51441	REFUSE CAPITAL	-	18,750	-100.0%	222,432		
Total Other Expenditures		\$1,605,500	\$ 1,407,800	14.0%	\$ 1,427,698		
Total Refuse Expenditures		\$1,649,254	\$ 1,539,107	7.2%	\$ 1,487,523		

Police Pension Fund

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

	2023	2022	2023	2021
	Budget	Actual	vs 2022	Actual
<u>Revenue</u>				
Property Tax Revenue	\$ 625,000	\$ 632,033	-1.1%	\$ 624,104
Total Revenue	\$ 625,000	\$ 632,033	-1.1%	\$ 624,104
<u>Expenditures</u>				
Operating Expenditures	\$ 899,115	\$ 718,058	25.2%	\$ 716,135
Total Expenditures	\$ 899,115	\$ 718,058	25.2%	\$ 716,135
Revenues Over(Under) Expenditures	\$ (274,115)	\$ (86,025)		\$ (92,031)
<u>Other Financing Sources</u>				
Transfers from General Fund	\$ 50,000			\$ 190,992
Total Other Sources	\$ 50,000	\$ -		\$ 190,992
<u>Beginning Fund Balance</u>				
Net Increase (Decrease)	\$ 276,708	\$ 362,732	-23.7%	\$ 263,771
	(224,115)	(86,025)		98,961
Ending Fund Balance	\$ 52,592	\$ 276,708	-81.0%	\$ 362,732

Police Pension Fund Expenditure Detail

Account	Description	2023				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	vs 2022	2021 Actual		
12-220-51060	POLICE PENSION	\$ 890,615	\$ 709,800	25.5%	\$ 708,098	Contract increase	OP&F increased rate by 7.2%
12-220-51281	PROP TAX FEES/REFUNDS	8,500	8,257	2.9%	8,036		
Total Police Pension Fund		\$ 899,115	\$ 718,058	25.2%	\$ 716,135		

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.

	2023 Budget	2022 Actual	2023 vs 2022	2021 Actual
Revenue				
Property Tax Revenue	\$ 2,050,000	\$ 1,996,916	2.7%	\$ 2,050,346
Sidewalk Revenue	50,000	19,450	157.1%	90,716
Total Revenue	\$ 2,100,000	\$ 2,016,366	4.1%	\$ 2,141,062
Expenditures				
Operating Expenditures	\$ 1,388,150	\$ 683,913	103.0%	\$ 928,286
Anticipated Unexpended Appropriation				
Total Expenditures	\$ 1,388,150	\$ 683,913	103.0%	\$ 928,286
Revenues Over(Under) Expenditures	\$ 711,850	\$ 1,332,453		\$ 1,212,776
Other Financing Uses				
Debt Service Transfer to Bond Retirement Fund	\$ 435,916	\$ 698,880	-37.6%	\$ 939,019
Other Transfers		66,024		\$ 97,347
Prior Year Encumbrances	339,752	15,387		431,687
Total Other Uses	\$ 775,668	\$ 780,291	-0.6%	\$ 1,468,053
Beginning Cash Balance				
Net Increase (Decrease)	\$ 1,288,972	\$ 736,810	74.9%	\$ 992,087
Anticipated Unexpended Appropriations	(63,818)	552,162		(255,277)
Ending Cash Balance	1,225,155	1,288,972	-5.0%	736,810
Ending Unencumbered Balance	1,225,155	1,288,972	-5.0%	736,810
Reserved Fund Balance (1)	872,000	818,000		702,000
Ending Unreserved Balance	\$ 353,155	\$ 470,972	-25.0%	\$ 34,810

(1) Resolution 21-18

Road and Alley Expenditure Detail

Account	Description	2023 Budget	2022 Actual	2023 vs 2021		Account Notes	2023 Budget Notes
				2022	Actual		

34-380-51281	PROP. TAX COLLECTION FEES	\$ 27,000	\$ 26,539	1.7%	\$ 26,845		
34-380-51441	ANNUAL STREET PROGRAM	1,049,000	513,781	104.2%	699,319		
34-380-51442	SIDEWALKS	\$ 312,150	\$ 143,593	117.4%	202,123		

Total Road and Alley		\$ 1,388,150	\$ 683,913	103.0%	\$ 928,286		
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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.

	2023 Budget	2022 Actual	2023 vs 2022	2021 Actual
Revenue				
Fines and Costs	\$ 1,000	\$ 1,069	-6.4%	\$ 1,050
Other Revenue				
Total Revenue	\$ 1,000	\$ 1,069	1.8%	\$ 1,050
Expenditures				
Operating Expenditures	\$ 1,500	\$ 1,500		\$ -
Total Expenditures	\$ 1,500	\$ 1,500		\$ -
Revenues Over(Under) Expenditures	\$ (500)	\$ (432)		\$ 1,050
Other Financing Uses				
Prior Year Encumbrances		\$ 1,000	-100.0%	
Beginning Fund Balance	\$ 3,306	\$ 4,737	-30.2%	\$ 3,687
Net Increase (Decrease)	(500)	(1,432)		1,050
Ending Fund Balance	\$ 2,806	\$ 3,306	-15.1%	\$ 4,737

Mayor's Court Computer Fund Expenditure Detail

Account	Description	2023				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	vs 2022	2021 Actual		
31-160-51040	SOFTWARE/HARDWARE	\$ 1,500	\$ 1,500	0.0%	\$ -		
Total Mayor's Court Computer Fund		\$ 1,500	\$ 1,500	0.0%	\$ -		

Streetscape T.I.F. Fund

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

	2023 Budget	2022 Actual	2023 vs 2022	2021 Actual
<u>Revenue</u>				
TIF Revenue	\$ 338,000	\$ 332,001	1.8%	\$ 338,226
2106 Bexley Land Account	8,500			
Total Revenue	\$ 346,500	\$ 332,001	4.4%	\$ 338,226
<u>Expenditures</u>				
Operating Expenditures	\$ 1,789,500	\$ 83,868	2033.7%	\$ 43,474
Total Expenditures	\$ 1,789,500	\$ 83,868	2033.7%	\$ 43,474
Revenues Over(Under) Expenditures	\$ (1,443,000)	\$ 248,133		\$ 294,752
<u>Other Financing Sources</u>				
Streetscape Phase II Loan	\$ 1,610,000			
<u>Other Financing Uses</u>				
Transfers to Bond Retirement	\$ 164,640	\$ 164,135	0.3%	\$ 163,485
Prior Year Encumbrances	75,206	74,572	0.9%	9,198
Total Other Uses	\$ 239,846	\$ 238,707	0.5%	\$ 172,683
<u>Beginning Fund Balance</u>				
Net Increase (Decrease)	\$ 353,782	\$ 344,356	2.7%	\$ 222,287
	(72,846)	9,426		122,069
Ending Fund Balance	\$ 280,936	\$ 353,782	-20.6%	\$ 344,356

Streetscape T.I.F. Fund Expenditure Detail

Account	Description	2023				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	vs 2022	2021 Actual		
36-170-51281	PROPERTY TAX COLLECTION FEES	\$ 6,500	\$ 4,770	36.3%	\$ 5,193		
36-370-51190	MAIN ST DESIGN GUIDELINES UPDATE	50,000					
36-170-51320	TIF EXPENSES	110,000	79,099	39.1%	38,281	Expenses associated TIF agreements, and eligible streetscape, park, and public improvements	
36-170-51321	2106 East Main TIF Agreement	8,500					
36-170-51322	2400 East Main TIF Agreement	4,500					
36-170-51323	Main St. Trail of Parks	1,610,000					Schneider Trailhead Phase II; 1876 Plaza; Main Street Reading Room park; site furnishings. Dependent on authorization of funding package to be solidified and voted on in 2023.
Total T.I.F. Fund Expenditures		\$ 1,789,500	\$ 83,868	2033.7%	\$ 43,474		

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

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

	2023 Budget	2022 Actual	2022 vs 2021	2021 Actual
<u>Revenue</u>				
TIF Revenue	\$ 110,450	\$ 110,641	-0.2%	\$ 109,723
<u>Expenditures</u>				
Operating Expenditures	\$ 32,000	\$ 1,248	2464.3%	\$ 13,017
Total Expenditures	\$ 32,000	\$ 1,248	-90.4%	\$ 13,017
Revenues Over(Under) Expenditures	\$ 78,450	\$ 109,393		\$ 96,706
Other Financing Sources				\$ 20,250
<u>Other Financing Uses</u>				
Transfers to Eco. Development Bond Retirement	\$ 75,000	\$ 45,725	64.0%	\$ 88,700
Prior Year Encumbrances	30,000			
Total Other Uses	\$ 105,000	\$ 45,725	129.6%	\$ 88,700
<u>Beginning Fund Balance</u>				
Net Increase (Decrease)	\$ 65,753	\$ 2,085	3053.3%	\$ (26,171)
Prior Period Adjustment	(26,550)	63,668		28,256
Ending Fund Balance	\$ 39,203	\$ 65,753	-40.4%	\$ 2,085

City Hall T.I.F. Fund Expenditure Detail

Account	Description	2023 vs 2021				Account Notes	2023 Budget Notes
		2023 Budget	2022 Actual	2022 vs 2021	2021 Actual		
52-170-51281	PROPERTY TAX COLLECTION FEES	\$ 2,000	\$ 1,248	60.3%	\$ 1,238	City compensates school district for 30% of taxes they would have otherwise received from this year's property taxes.	
52-170-51320	SD PILOT	30,000		#DIV/0!	11,779		
52-170-51321	TIF EXPENSES						
Total City Hall T.I.F. Fund Expenditures		\$ 32,000	\$ 1,248	2464.3%	\$ 13,017		

Infrastructure Development Fund

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

	2023 Budget	2022 Actual	2022 vs 2021	2021 Actual
<u>Revenue</u>				
General Fund Transfers	\$ 600,000	\$ 1,300,000	-53.8%	\$ 1,100,000
<u>Expenditures</u>				
Operating Expenditures	\$ 765,000	\$ -		\$ -
Total Expenditures	\$ 765,000	\$ -		-
Revenues Over(Under) Expenditures	\$ (165,000)	\$ 1,300,000		
<u>Beginning Fund Balance</u>				
Net Increase (Decrease)	\$ 2,400,000	\$ 1,100,000		\$ -
	(165,000)	1,300,000		1,100,000
Ending Fund Balance	\$ 2,235,000	\$ 2,400,000	-6.9%	\$ 1,100,000

Infrastructure Development Expenditures

Account	Description	2023 Budget	2022 Actual	2023 vs 2021		Account Notes	2023 Budget Notes
				2022	2021 Actual		
75-170-51400	ACQUISITIONS & RELATED EXP.	\$ 765,000	\$ -				
Infrastructure Development Expenditures		\$ 765,000	\$ -	\$ -	\$ -		

Capital Improvements Fund

	2023 Budget	2022 Actual	2023 vs 2022	2021 Actual
Revenue				
Transfer From General Fund	\$ 1,050,000	\$ 1,400,000	-25.0%	\$ 800,000
Jeffrey Mansion Funding				100,000
Total Revenue	\$ 1,050,000	\$ 1,400,000	-25.0%	\$ 900,000
Expenditures				
Expenditures	\$ 1,523,434	\$ 546,060	179.0%	\$ 785,784
Total Expenditures	\$ 1,523,434	\$ 546,060	179.0%	\$ 785,784
Revenues Over(Under) Expenditures	\$ (473,434)	\$ 853,940		\$ 114,216
Other Financing Sources				
Unspent Appropriations				
Proceeds from Bonds				
Total Other Sources				
Other Financing Uses				
Prior Year Encumbrances	\$ 1,091,882	\$ 328,733	232.1%	\$ 498,872
Total Other Uses	\$ 1,091,882	\$ 328,733	232.1%	\$ 498,872
Beginning Fund Balance				
Net Increase (Decrease)	(1,565,316)	525,207		(384,656)
Ending Fund Balance	\$ 464,998	\$ 2,030,314	-77.1%	\$ 1,505,107

Capital Improvements Fund Expenditure Detail

Account	Description	2023 Budget	2022 Actual	2023 vs		Account Notes	2023 Budget Notes
				2022	2021 Actual		
13-310-51400	FIXED ASSET SOFTWARE		\$ 1,500	-100.0%			
13-310-51400	TIME AND ATTENDANCE SOFTWARE	39,334					Will automate payroll, time keeping and provide departments with advanced scheduling support.
13-310-51401	CITY HALL MODIFICATIONS	52,500	89,330				Accessibility and security modifications.
13-170-51400	DEVELOPMENT CAPITAL			-100.0%	130,000		
13-200-51400	POLICE EQUIPMENT	175,100	93,349	174.7%	140,384		Two cruisers as per fleet requirement policy; OHV for events; EV chargers; evidence room software.
13-380-51400	SERVICE EQUIPMENT AND CAP EX.	258,500	63,739	#DIV/0!	178,082		Spider lift; front- end loader; concrete buggy; pickup truck; Delmar site improvements.
13-540-51400	MANSIONEXPANSION				300,000		Schneider splash pad and site furnishings; Jeffrey HVAC engineering; dog park entry point; Commonwealth Columbia Plaza, pergolas, medians; unified park signage.
13-570-51400	PARKS CAPITAL	\$ 998,000	\$ 298,142		37,318		
Total Expenditures		\$ 1,523,434	\$ 546,060	179.0%	\$ 785,784		