



# 2023 BUDGET

## Draft - Second Edition

**2023 City of Bexley Budget  
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## General Fund Summary

|                                       | 2023<br>Budget       | Revised<br>2022<br>Budget | 2023<br>vs<br>2022 | YTD<br>09/30/22      | 2021<br>Actual       |
|---------------------------------------|----------------------|---------------------------|--------------------|----------------------|----------------------|
| <b>Operating Revenue</b>              |                      |                           |                    |                      |                      |
| City Income Tax                       | \$ 16,713,199        | \$ 16,385,489             | 2.0%               | \$ 13,122,743        | \$ 14,995,603        |
| Local Government                      | 500,000              | 500,000                   | 0.0%               | 449,306              | 523,652              |
| Real Estate Tax                       | 575,000              | 575,000                   | 0.0%               | 582,634              | 574,442              |
| Interest                              | 200,000              | 200,000                   | 0.0%               | 155,698              | 190,644              |
| Building Permits                      | 496,000              | 416,000                   | 19.2%              | 314,949              | 412,255              |
| Franchise and ROW Fees                | 295,000              | 295,000                   | 0.0%               | 129,049              | 132,912              |
| Grants                                | 1,459,000            | 695,000                   | 109.9%             | 268,521              | 317,860              |
| CIC Revenue                           | 170,000              | 170,000                   | 0.0%               | 177,500              | 100,000              |
| All Other (1)                         | 449,000              | 449,000                   | 0.0%               | 324,780              | 411,058              |
| <b>Total Operating Revenue</b>        | <b>\$ 20,857,199</b> | <b>\$ 19,685,489</b>      | <b>6.0%</b>        | <b>\$ 15,525,179</b> | <b>\$ 17,658,427</b> |
| <b>Operating Expenditures</b>         |                      |                           |                    |                      |                      |
| <b>General Government</b>             |                      |                           |                    |                      |                      |
| Mayor's Office (2)                    | \$ 454,759           | \$ 443,515                | 2.5%               | \$ 327,847           | \$ 399,033           |
| Grant Reimbursed Expenditures         | 1,459,000            | 695,000                   | 109.9%             | 176,358              | 596,100              |
| Auditor's Office                      | 924,884              | 851,669                   | 8.6%               | 586,755              | 767,821              |
| Attorney's Office                     | 190,000              | 223,640                   | -15.0%             | 118,133              | 177,743              |
| Civil Service                         | 23,000               | 46,500                    | -50.5%             | 37,392               | 11,304               |
| City Council                          | 65,771               | 65,271                    | 0.8%               | 46,403               | 59,481               |
| Mayor's Court                         | 188,384              | 166,900                   | 12.9%              | 113,183              | 123,572              |
| Development Office                    | 295,086              | 238,828                   | 23.6%              | 86,155               | 155,543              |
| Technology                            | 433,155              | 382,273                   | 13.3%              | 280,803              | 324,723              |
| Building and Zoning Department        | 654,187              | 692,687                   | -5.6%              | 452,270              | 505,777              |
| Senior Programs (3)                   | 168,041              | 203,918                   | -17.6%             | 98,648               | 85,322               |
| Boards and Commission                 | 30,576               | 30,576                    | 0.0%               | 18,018               | 18,600               |
| <b>Total General Government</b>       | <b>\$ 4,886,844</b>  | <b>\$ 4,040,776</b>       | <b>20.9%</b>       | <b>\$ 2,341,964</b>  | <b>\$ 3,225,019</b>  |
| <b>Public Health and Safety</b>       |                      |                           |                    |                      |                      |
| Police Department                     | \$ 6,332,351         | \$ 5,859,336              | 8.1%               | \$ 4,288,726         | \$ 5,687,245         |
| Fire Contract                         | 2,619,177            | 2,527,510                 | 3.6%               | 2,527,510            | 2,475,974            |
| Emergency Warning                     | 20,475               | 19,500                    | 5.0%               | 18,120               | 17,419               |
| Street Lighting                       | 392,036              | 376,264                   | 4.2%               | 217,470              | 256,996              |
| Health Department                     | 182,067              | 132,067                   | 37.9%              | 130,348              | 128,038              |
| <b>Total Public Health and Safety</b> | <b>\$ 9,546,107</b>  | <b>\$ 8,914,677</b>       | <b>7.1%</b>        | <b>\$ 7,182,174</b>  | <b>\$ 8,565,673</b>  |
| <b>Public Service</b>                 |                      |                           |                    |                      |                      |
| Service Administration                | \$ 228,515           | \$ 216,957                | 5.3%               | \$ 150,350           | \$ 176,508           |
| Building and Parks Maintenance        | 1,604,748            | 1,569,178                 | 2.3%               | 1,146,090            | 1,301,376            |
| Street Fund Transfer                  | 370,000              | 66,000                    | 460.6%             | 66,000               | 66,000               |
| <b>Total Public Service</b>           | <b>\$ 2,203,263</b>  | <b>\$ 1,852,135</b>       | <b>19.0%</b>       | <b>\$ 1,362,440</b>  | <b>\$ 1,543,885</b>  |

**General Fund Revenue and Expenditure Summary Continued**

|   | 2023<br>Budget      | Revised<br>2022<br>Budget | 2023<br>vs<br>2022 | YTD<br>09/30/22     | 2021<br>Actual      |
|---|---------------------|---------------------------|--------------------|---------------------|---------------------|
| <b>Recreation</b>   |                     |                           |                    |                     |                     |
| Jeffrey Mansion   | \$ 306,310          | \$ 257,640                | 18.9%              | \$ 176,179          | \$ 359,102          |
| Parks   | 457,132             | 428,143                   | 6.8%               | 244,722             | 324,173             |
| Recreation Fund Transfer  | 250,000             | 250,000                   | 0.0%               | 250,000             | 90,000              |
| <b>Total Recreation</b>   | <b>\$ 1,013,442</b> | <b>\$ 935,783</b>         | <b>8.3%</b>        | <b>\$ 670,901</b>   | <b>\$ 773,275</b>   |
| Total Operating Expenditures Before Debt Service                  | \$ 17,649,655       | \$ 15,743,371             | 12.1%              | \$ 11,557,480       | \$ 14,107,852       |
| <b>Debt Service Transfers to Eco. Development Bond Retirement</b> |                     | 740,053                   | -100.0%            | 34,293              | 20,250              |
| <b>Debt Service (Transfers to Bond Retirement Fund)</b>           | <b>1,230,213</b>    | <b>248,332</b>            | <b>395.4%</b>      | <b>706,995</b>      | <b>629,236</b>      |
| Total Operating Expenditures and Debt Service                     | \$ 18,879,868       | \$ 16,731,755             | 12.8%              | \$ 12,298,768       | \$ 14,757,338       |
| Estimated Additional Appropriation                                | \$ 50,000           | \$ 50,000                 | 0.0%               |                     |                     |
| Estimated Additional Human Resource Appropriation                 | 50,000              |                           |                    |                     |                     |
| Estimated Unspent Appropriations                                  | (267,000)           | (267,000)                 | 0.0%               |                     |                     |
|   | \$ (167,000)        | \$ (217,000)              | -23.0%             | \$ -                | \$ -                |
| Total Operating Expenditures                                      | \$ 18,712,868       | \$ 16,514,755             | 13.3%              | \$ 12,298,768       | \$ 14,757,338       |
| <b>Revenue Over (Under) Expenditures</b>                          | <b>\$ 2,144,330</b> | <b>\$ 3,170,734</b>       | <b>-32.4%</b>      | <b>\$ 3,226,410</b> | <b>\$ 2,901,089</b> |
| <b>Other Financing Sources</b>                                    |                     |                           |                    |                     |                     |
| CARES Reimbursement   |                     |                           |                    | \$ 52,631           |                     |
| BWC Rebate  |                     |                           |                    |                     | 397,071             |
| Health Insurance Adjustment                                       |                     |                           |                    |                     | 2,446               |
| Total Other Financing Sources                                     |                     |                           |                    | \$ 52,631           | \$ 399,517          |
| <b>Other Financing Uses - Capital Expenditures</b>                |                     |                           |                    |                     |                     |
| Capital Fund Transfer   | \$ 1,100,000        | \$ 1,400,000              | -21.4%             | \$ 750,000          | \$ 800,000          |
| Transfer to Infrastructure Development Fund                       | 600,000             | 1,300,000                 | -53.8%             | 675,000             | 1,100,000           |
| Transfer to Pool Fund   | 120,000             | 200,000                   | -40.0%             | 150,000             |                     |
| Transfer to Pool Replacement Fund                                 | 200,000             |                           |                    |                     |                     |
| Transfer to Employee Severance Payout Fund                        | 30,000              | 30,000                    | 0.0%               | 22,500              | 30,000              |
| Transfer to Budget Stability                                      | 50,000              | 150,000                   | -66.7%             | 112,500             | 100,000             |
| <b>Total Other Financing Uses</b>                                 | <b>\$ 2,100,000</b> | <b>\$ 3,080,000</b>       | <b>-31.8%</b>      | <b>\$ 1,710,000</b> | <b>\$ 2,030,000</b> |
| <b>Beginning Cash Balance</b>                                     | <b>\$ 3,356,312</b> | <b>\$ 4,207,555</b>       | <b>0.0%</b>        | <b>\$ 4,207,555</b> | <b>\$ 3,277,243</b> |
| Net Current Year Cash Increase (Decrease)                         | 44,330              | 90,734                    |                    | 1,569,041           | 1,270,606           |
| Prior Year Encumbrance Expenditures                               |                     | (941,977)                 | 0.0%               | (468,802)           | (340,294)           |
| <b>Ending Cash Balance</b>  | <b>\$ 3,400,642</b> | <b>\$ 3,356,312</b>       | <b>0.0%</b>        | <b>\$ 5,307,794</b> | <b>\$ 4,207,555</b> |
| Year End Outstanding Encumbrances                                 |                     |                           |                    |                     | 941,977             |
| <b>Ending Unencumbered Fund Balance</b>                           | <b>\$ 3,400,642</b> | <b>\$ 3,356,312</b>       | <b>0.0%</b>        | <b>\$ 5,307,794</b> | <b>\$ 3,265,578</b> |
| Budget Stability Account Reserve                                  | \$ 1,925,000        | \$ 1,875,000              | 0.0%               | \$ 1,837,500        | \$ 1,725,000        |
| <b>Total Unencumbered Reserves</b>                                | <b>\$ 5,325,642</b> | <b>\$ 5,231,312</b>       | <b>0.0%</b>        | <b>\$ 7,145,294</b> | <b>\$ 4,990,578</b> |

## Mayor's Office and City Hall

| Account | Description | Revised 2023   |                |            | YTD<br>9/30/22 | 2021<br>Actual | Account Notes | 2023 Budget Notes |
|---------|-------------|----------------|----------------|------------|----------------|----------------|---------------|-------------------|
|         |             | 2023<br>Budget | 2022<br>Budget | vs<br>2022 |                |                |               |                   |

### Personal Services

|                                |                              |                   |                   |             |                   |                   |                                   |  |
|--------------------------------|------------------------------|-------------------|-------------------|-------------|-------------------|-------------------|-----------------------------------|--|
| 01-100-51010                   | SALARIES AND WAGES           | \$ 250,072        | \$ 248,677        | 0.6%        | \$ 176,992        | \$ 220,229        |                                   |  |
| 01-100-51011                   | SPECIAL EVENTS OVERTIME      | 15,000            | 10,000            | 50.0%       | 11,921            | 17,590            | Was previously in Mayor's Office. |  |
| 01-100-51030                   | OPERS                        | 36,410            | 34,815            | 4.6%        | 30,408            | 33,684            |                                   |  |
| 01-100-51041                   | WORKER'S COMP                | 4,266             | 4,102             | 4.0%        | 1,038             | 3,287             |                                   |  |
| 01-100-51070                   | TRANSFER TO HEALTH INSURANCE | 44,073            | 41,189            | 7.0%        | 41,189            | 37,445            |                                   |  |
| 01-100-51071                   | DENTAL INSURANCE             | 1,673             | 1,640             | 2.0%        | 1,085             | 1,608             |                                   |  |
| 01-100-51072                   | VISION                       | 246               | 241               | 2.0%        | -                 | 221               |                                   |  |
| 01-100-51073                   | LIFE                         | 199               | 195               | 2.0%        | 88                | 119               |                                   |  |
| 01-100-51076                   | MEDICARE                     | 3,771             | 3,606             | 4.6%        | 2,890             | 3,339             |                                   |  |
| 01-100-51110                   | MAYOR'S CAR ALLOWANCE        | 5,500             | 5,500             | 0.0%        | 4,125             | 5,500             |                                   |  |
| <b>Total Personal Services</b> |                              | <b>\$ 361,209</b> | <b>\$ 349,965</b> | <b>3.2%</b> | <b>\$ 269,737</b> | <b>\$ 323,021</b> |                                   |  |

### Other Expenditures

|                                 |                              |                  |                  |             |                  |                  |  |  |
|---------------------------------|------------------------------|------------------|------------------|-------------|------------------|------------------|--|--|
| 01-100-51120                    | TRAVEL AND MEETINGS          | \$ 200           | \$ 200           | 0.0%        | \$ 94            | \$ 162           | Costs associated with travel include parking fees  |  |
| 01-100-51121                    | MEETING MEALS/REFRESHMENTS   | \$ 4,210         | \$ 4,210         | 0.0%        | \$ 1,320         | \$ 1,294         | City Hall Coffee and Refreshments, Meetings and Events   |  |
| 01-100-51122                    | TUITION REIMBUSSEMENT        | 6,000            | 6,000            | 0.0%        | 4,000            | 4,294            | This covers tuition reimbursements for employees throughout the City per ordinance                             |  |
| 01-100-51123                    | MILEAGE REIMBURSEMENT        | 1,500            | 1,500            | 0.0%        | 27               | 63               |  |  |
| 01-100-51124                    | TRAINING                     | 1,500            | 1,500            | 0.0%        | -                | 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%        | 20,000           | 14,780           |  |  |
| 01-100-51140                    | REPAIRS/MAINT.               | 5,780            | 5,780            | 0.0%        | 2,017            | 3,421            |  |  |
| 01-100-51180                    | NEWSLETTER                   | -                | -                | -           | -                | 4,000            |  | Moved to Development and Communications. |
| 01-100-51183                    | SPECIAL NEEDS                | 2,000            | 2,000            | 0.0%        | -                | -                | This provides for special accommodations to programs based upon special needs                                  |  |
| 01-100-51270                    | EMPLOYEE AWARDS              | 1,500            | 1,500            | 0.0%        | 186              | -                | Apparel, special recognition   |  |
| 01-100-51271                    | MEMBERSHIPS                  | 13,000           | 13,000           | 0.0%        | 12,280           | 11,927           | This pays membership dues to a variety of organizations, including MORPC, COMMA, MODE, OML, etc.               |  |
| 01-100-51310                    | OFFICE SUPPLIES              | 7,080            | 7,080            | 0.0%        | 1,978            | 7,068            |  |  |
| 01-100-51320                    | OPERATING EXPENSES           | 9,500            | 9,500            | 0.0%        | 5,155            | 8,987            | Operating expenses include misc. office needs including small furnishings and equipment.                       |  |
| 01-100-51322                    | CLEANING AND JANITORIAL      | 15,780           | 15,780           | 0.0%        | 9,126            | 15,418           |  |  |
| 01-100-51330                    | REPAIR/MAINT. SUPPLIES       | 4,500            | 4,500            | 0.0%        | 1,928            | 3,893            |  |  |
| 01-100-51400                    | FURNITURE                    | 1,000            | 1,000            | 0.0%        | -                | 555              |  |  |
| <b>Total Other Expenditures</b> |                              | <b>\$ 93,550</b> | <b>\$ 93,550</b> | <b>0.0%</b> | <b>\$ 58,110</b> | <b>\$ 76,012</b> |  |  |

Total Mayor and City Hall      \$ 454,759    \$ 443,515    2.5%    \$ 327,847    \$ 399,033

## Grant Reimbursed Expenditures

| Account      | Description                   | Revised 2023   |                |            | YTD<br>9/30/22 | 2021<br>Actual | Account Notes | 2023 Budget Notes |
|--------------|-------------------------------|----------------|----------------|------------|----------------|----------------|---------------|-------------------|
|              |                               | 2023<br>Budget | 2022<br>Budget | vs<br>2022 |                |                |               |                   |
| 01-101-51320 | GRANTS REIMBURSED EXPENDITURE | \$ 200,000     | \$ 380,000     | -47.4%     | \$ 118,870     | \$ 190,377     |               |                   |
| 01-101-51321 | STATE CAPITAL GRANT           | 350,000        | 250,000        | 40.0%      | 3,476          | 350,000        |               |                   |
| 01-101-51321 | JEFFREY TERRACE               | 70,000         |                |            |                |                |               |                   |
| 01-101-51322 | POLICE DEPT. EQ. GRANTS       | 264,000        |                |            |                |                |               |                   |
| 01-101-51323 | B.C.E.                        | 75,000         | 65,000         | 15.4%      | 54,012         | 55,723         |               |                   |
| 01-101-51324 | YEAR OF THE PARKS             | 500,000        |                |            |                |                |               |                   |
| Total        |                               | \$ 1,459,000   | \$ 695,000     | 109.9%     | \$ 176,358     | \$ 596,100     |               |                   |

### Auditor's Office Expenditure Detail

| Account                       | Description                      | Revised 2023      |                   |              | YTD<br>9/30/22    | 2021<br>Actual    | Account Notes   | 2023 Budget Notes                   |
|-------------------------------|----------------------------------|-------------------|-------------------|--------------|-------------------|-------------------|---|-------------------------------------|
|                               |                                  | 2023<br>Budget    | 2022<br>Budget    | vs<br>2022   |                   |                   |   |                                     |
| <b>Personal Services</b>      |                                  |                   |                   |              |                   |                   |   |                                     |
| 01-110-51010                  | SALARIES AND WAGES               | \$ 218,344        | \$ 181,944        | 20.0%        | \$ 117,751        | \$ 218,344        |   |                                     |
| 01-110-51030                  | OPERS                            | 30,254            | 18,973            | 59.5%        | 16,430            | 30,254            |   |                                     |
| 01-110-51040                  | WORKER'S COMP TPA                | 4,845             | 6,000             | -19.3%       | 4,990             | 4,845             |   |                                     |
| 01-110-51041                  | WORKER'S COMPENSATION            | 2,868             | 2,298             | 24.8%        | 582               | 2,868             |   |                                     |
| 01-110-51070                  | TRANSFER TO HEALTH INSURANCE     | 41,055            | 30,000            | 36.8%        | 30,000            | 41,055            |   |                                     |
| 01-110-51071                  | DENTAL INSURANCE                 | 1,900             | 2,066             | -8.0%        | 1,367             | 1,900             |   |                                     |
| 01-110-51072                  | VISION                           | 440               | 481               | -8.4%        | 379               | 440               |   |                                     |
| 01-110-51073                  | LIFE                             | 179               | 292               | -38.8%       | 132               | 179               |   |                                     |
| 01-110-51074                  | ODJFS                            | 0                 | 13,000            | -100.0%      | 7,953             | 0                 |   |                                     |
| 01-110-51076                  | MEDICARE                         | 2,718             | 2,069             | 31.4%        | 1,715             | 2,718             |   |                                     |
|                               | <b>Total Personal Services</b>   | <b>\$ 302,603</b> | <b>\$ 257,123</b> | <b>17.7%</b> | <b>\$ 181,299</b> | <b>\$ 302,603</b> |   |                                     |
| <b>Other Expenditures</b>     |                                  |                   |                   |              |                   |                   |   |                                     |
| 01-110-51180                  | PRINTING                         | \$ 2,500          | \$ 2,500          | 0.0%         | \$ 777            | \$ 1,187          |   | PRINTING                            |
| 01-110-51190                  | CONTRACT PROFESSIONAL            | 84,000            | 72,830            | 15.3%        | 70,280            | -                 | Assistant Finance Director, \$75,000 and Asset Appraisal, \$9,000.                          | CONTRACT PROFESSIONAL               |
| 01-110-51191                  | INVESTMENT MANAGEMENT            | 13,000            | 13,000            | 0.0%         | 7,598             | 13,648            | Pays for investment advisors.   | INVESTMENT MANAGEMENT               |
| 01-110-51192                  | BANK FEES                        | 35,000            | 35,000            | 0.0%         | 33,659            | 23,863            | Used for bank and credit card fees.   | BANK FEES                           |
| 01-110-51200                  | TRAINING                         | 2,000             | 2,000             | 0.0%         | 100               | 120               | Training for the Finance Director and Assistant Finance Director                            | TRAINING                            |
| 01-110-51250                  | ACCOUNTING FEES                  | 12,000            | 12,000            | 0.0%         | 11,000            | 12,800            | Used to pay accountants to assist in preparation of the annual GAAP based financial reports | ACCOUNTING FEES                     |
| 01-110-51251                  | AUDIT FEES                       | 35,000            | 35,000            | 0.0%         | 2,624             | 26,240            | Used to pay independent auditors.   | AUDIT FEES                          |
| 01-110-51253                  | CONTINUING DISCLOSURE            | 3,500             | 3,500             | 0.0%         | -                 | 3,500             | Pays for assistance in required debt service reporting                                      | E M M A CONTINUING DISCLOSURE       |
| 01-110-51280                  | RITA FEES                        | 269,683           | 262,849           | 2.6%         | 142,905           | 246,847           |   | INCOME TAX COLLECTION FEES          |
| 01-110-51281                  | PROP TAX FEES/REFUNDS            | 24,688            | 22,688            | 8.8%         | 18,518            | 8,764             | Pays Franklin County for fees related to property tax collections.                          | PROP AND ESTATE TAX COLLECTION FEES |
| 01-110-51283                  | INSURANCE - CITY                 | 118,911           | 112,180           | 6.0%         | 110,768           | 98,954            | property and casualty insurance   | INSURANCE PROP AND CASUALTY         |
| 01-110-51284                  | PROPERTY TAXES                   | 10,000            | 9,000             | 11.1%        | -                 | (196)             | Allows for taxes paid on possible property acquisitions                                     | PROPERTY TAXES                      |
| 01-110-51285                  | TAXES SHRED WITH SCHOOLS         |                   |                   |              |                   | 21,080            |   | OFFICE SUPPLIES                     |
| 01-110-51310                  | OFFICE SUPPLIES                  | 1,000             | 1,000             | 0.0%         | (200)             | -                 |   | POSTAGE                             |
| 01-110-51311                  | POSTAGE                          | 7,000             | 7,000             | 0.0%         | 5,843             | 5,500             | All City Hall Postage   | SUBSCRIPTIONS AND MEALS             |
| 01-110-51312                  | SUBSCRIPTIONS MEETINGS AND MEALS | 1,000             | 1,000             | 0.0%         | -                 | 144               |   | OPERATING EXPENSES                  |
| 01-110-51320                  | OPERATING EXPENSES               | 3,000             | 3,000             | 0.0%         | 1,585             | 2,767             |   |                                     |
|                               | <b>Total Other Expenditures</b>  | <b>\$ 622,282</b> | <b>\$ 594,547</b> | <b>4.7%</b>  | <b>\$ 405,456</b> | <b>\$ 465,218</b> |   |                                     |
| <b>Total Auditor's Office</b> |                                  | <b>\$ 924,884</b> | <b>\$ 851,669</b> | <b>8.6%</b>  | <b>\$ 586,755</b> | <b>\$ 767,821</b> |   |                                     |

## City Attorney Expenditure Detail

| Account                    | Description       | Revised 2023      |                   |               | YTD<br>9/30/22    | 2021<br>Actual    | Account Notes  | 2023 Budget Notes                                    |
|----------------------------|-------------------|-------------------|-------------------|---------------|-------------------|-------------------|--|--|
|                            |                   | 2023<br>Budget    | 2022<br>Budget    | vs<br>2022    |                   |                   |  |  |
| 01-120-51010               | RETAINER          | \$ 80,000         | \$ 88,640         | -9.7%         | \$ 57,980         | \$ 62,743         | Pays City Attorney retainer                                |  |
| 01-120-51192               | APPEALS HEARINGS  | 25,000            | 25,000            | 0.0%          | 25,000            | 20,000            | Covers legal fees associated with appeals and zoning cases |  |
| 01-120-51270               | OUTSIDE COUNSEL   | 85,000            | 85,000            | 0.0%          | 35,116            | 95,000            | Covers general legal fees associated with outside counsel  | Renamed line item from "litigation/special projects" |
| 01-120-51271               | AGGREGATION LEGAL | -                 | 25,000            | -100.0%       | 36                |                   |  | Reimbursable   |
| <b>Total City Attorney</b> |                   | <b>\$ 190,000</b> | <b>\$ 223,640</b> | <b>-15.0%</b> | <b>\$ 118,133</b> | <b>\$ 177,743</b> |  |  |



## Civil Service Expenditure Detail

| Account             | Description             | Revised 2023 |             |         |             |           | 2021 Actual   | Account Notes                 | 2023 Budget Notes |
|---------------------|-------------------------|--------------|-------------|---------|-------------|-----------|---|-------------------------------|-------------------|
|                     |                         | 2023 Budget  | 2022 Budget | vs 2022 | YTD 9/30/22 |           |   |                               |                   |
| 01-130-51190        | SPECIAL COUNSEL         | \$ 10,000    | \$ 10,000   | 0.0%    | \$ 9,633    | \$ 9,950  | Human resource special counsel  |                               |                   |
| 01-130-51191        | HUMAN RESOURCE CONTRACT | 10,000       | 33,500      | -70.1%  | 24,759      | 689       | Recruiting costs and human resources contracts                          | Place holder for HR contract. |                   |
| 01-130-51320        | OPERATING EXPENSES      | 3,000        | 3,000       | 0.0%    | 3,000       | 665       | Misc. human resources needs, including testing, background checks, etc. |                               |                   |
| Total Civil Service |                         | \$ 23,000    | \$ 46,500   | -50.5%  | \$ 37,392   | \$ 11,304 |   |                               |                   |

## City Council Expenditure Detail

| Account                   | Description                     | Revised 2023     |                  |             | YTD<br>9/30/22   | 2021<br>Actual   | Account Notes                             | 2023 Budget Notes |
|---------------------------|---------------------------------|------------------|------------------|-------------|------------------|------------------|---|-------------------|
|                           |                                 | 2023<br>Budget   | 2022<br>Budget   | vs<br>2022  |                  |                  |   |                   |
| <b>Personal Services</b>  |                                 |                  |                  |             |                  |                  |   |                   |
| 01-150-51011              | SECRETARIAL OVERTIME            | \$ 2,000         | \$ 2,000         | 0.0%        | \$ -             | \$ -             |   |                   |
| 01-150-51020              | COUNCIL COMPENSATION            | 44,520           | 44,520           | 0.0%        | 32,534           | 44,521           |   |                   |
| 01-150-51030              | OPERS                           | 6,233            | 6,233            | 0.0%        | 4,554            | 6,232            |   |                   |
| 01-150-51031              | SOCIAL SECURITY                 | 394              | 394              | 0.0%        | -                | -                |   |                   |
| 01-150-51041              | WORKERS COMP                    | 979              | 979              | 0.0%        | 248              | 869              |   |                   |
| 01-150-51076              | MEDICARE                        | 646              | 646              | 0.0%        | 472              | 612              |   |                   |
|                           | <b>Total Personal Services</b>  | <b>\$ 54,771</b> | <b>\$ 54,771</b> | <b>0.0%</b> | <b>\$ 37,808</b> | <b>\$ 52,233</b> |   |                   |
| <b>Other Expenditures</b> |                                 |                  |                  |             |                  |                  |   |                   |
| 01-150-51191              | ORDINANCE CODIFICATION          | \$ 8,000         | \$ 7,500         | 6.7%        | \$ 7,500         | \$ 4,500         | Outside contractor<br>codifies ordinances |                   |
| 01-150-51320              | OPERATING EXPENSES              | 1,500            | 1,500            | 0.0%        | 616              | 1,500            | Misc. operating<br>expenses               |                   |
| 01-150-51321              | MEETING REFRESHMENTS            | 500              | 500              | 0.0%        | 150              | 247              | Meeting snacks and<br>drinks              |                   |
| 01-150-51323              | SPECIAL EVENTS                  | 1,000            | 1,000            | 0.0%        | 329              | 1,000            |   |                   |
|                           | <b>Total Other Expenditures</b> | <b>\$ 11,000</b> | <b>\$ 10,500</b> | <b>4.8%</b> | <b>\$ 8,595</b>  | <b>\$ 7,247</b>  |   |                   |
| <b>Total City Council</b> |                                 | <b>\$ 65,771</b> | <b>\$ 65,271</b> | <b>0.8%</b> | <b>\$ 46,403</b> | <b>\$ 59,481</b> |   |                   |

## Court Expenditure Detail

| Account                   | Description                     | Revised 2023      |                   |              |                  |                  | Account Notes  | 2023 Budget Notes |
|---------------------------|---------------------------------|-------------------|-------------------|--------------|------------------|------------------|--|-------------------|
|                           |                                 | 2023 Budget       | 2022 Budget       | vs 2022      | YTD 9/30/22      | 2021 Actual      |  |                   |
| <b>Personal Services</b>  |                                 |                   |                   |              |                  |                  |  |                   |
| 01-160-51010              | SALARY & WAGES                  | \$ 62,997         | \$ 49,155         | 28.2%        | \$ 37,794        | \$ 46,904        |  |                   |
| 01-160-51030              | OPERS                           | 8,820             | 6,882             | 28.2%        | 5,286            | 6,567            |  |                   |
| 01-160-51041              | WORKER'S COMP                   | 823               | 792               | 4.0%         | 200              | 957              |  |                   |
| 01-160-51070              | TRANSFER TO HEALTH INSURANCE    | 3,096             | 2,893             | 7.0%         | 2,893            | 2,630            |  |                   |
| 01-160-51071              | DENTAL INSURANCE                | 717               | 703               | 2.0%         | -                | -                |  |                   |
| 01-160-51072              | VISION INSURANCE                | 166               | 163               | 2.0%         | -                | -                |  |                   |
| 01-160-51073              | LIFE                            | 101               | 99                | 2.0%         | 39               | 54               |  |                   |
| 01-160-51076              | MEDICARE                        | 913               | 713               | 28.2%        | 524              | 650              |  |                   |
|                           | <b>Total Personal Services</b>  | <b>\$ 77,634</b>  | <b>\$ 61,400</b>  | <b>26.4%</b> | <b>\$ 46,738</b> | <b>\$ 57,761</b> |  |                   |
| <b>Other Expenditures</b> |                                 |                   |                   |              |                  |                  |  |                   |
| 01-160-51190              | PROSECUTORS CONTRACT            | \$ 54,000         | \$ 54,000         | 0.0%         | \$ 38,030        | \$ 35,000        | Prosecutor to represent City interests at Franklin County courts   |                   |
| 01-160-51192              | FR.CO. PUB.DEFENDER             | 1,000             | 1,000             | 0.0%         | 265              | 705              | Mandatory public defender costs  |                   |
| 01-160-51193              | FR. CO. MUNI. COURT             | 3,000             | 3,000             | 0.0%         | -                | 1,027            | Muni. Court fees   |                   |
| 01-160-51194              | MAGISTRATE                      | 10,000            | 9,900             | 1.0%         | 6,525            | 7,525            | Mayor's Court magistrate   |                   |
| 01-160-51195              | MAYOR'S COURT PROSECUTOR        | 18,000            | 12,000            | 50.0%        | 11,265           | 9,000            | Prosecutor to represent City interests at Mayor's Court  |                   |
| 01-160-51196              | MAYOR'S COURT PUBLIC DEFENDER   | 5,000             | 5,000             | 0.0%         | 3,053            | 4,771            | Public Defender for Mayor's Court  |                   |
| 01-160-51197              | VICTIM ADVOCATE                 | 3,500             | 3,500             | 0.0%         | 1,250            | -                | Victim Advocate DV cases   |                   |
| 01-160-51230              | PRISONER SUSTENANCE             | 5,500             | 5,500             | 0.0%         | 1,535            | 4,094            | Mandatory costs associated with medical care and prisoner maintenance  |                   |
| 01-160-51310              | OFFICE SUPPLIES                 | 2,000             | 2,000             | 0.0%         | 379              | 1,909            | Office supplies associated with Mayor's Court  |                   |
| 01-160-51320              | OPERATING                       | 3,500             | 7,339             | -52.3%       | 4,414            | 100              | Primarily covers tickets, court forms, and other custom stationary required for citations and court operations |                   |
| 01-160-51321              | CLERK TRAINING                  | 2,500             | (500)             | -600.0%      | (270)            | 1,680            | Ongoing training for Mayor's Court clerk   |                   |
| 01-160-51322              | PROJECT TAILLIGHT PILOT         | 2,750             | 2,761             | -0.4%        | -                | -                |  |                   |
|                           | <b>Total Other Expenditures</b> | <b>\$ 110,750</b> | <b>\$ 105,500</b> | <b>5.0%</b>  | <b>\$ 66,446</b> | <b>\$ 65,810</b> |  |                   |

Total Mayor's Court \$ 188,384 \$ 166,900 12.9% \$ 113,183 \$ 123,572

## Development, Communications, and Community Affairs Office Expenditure Detail

| Account                         | Description                | Revised 2023      |                   |                    | YTD<br>9/30/22   | 2021<br>Actual    | Account Notes  | 2023 Budget Notes  |
|---------------------------------|----------------------------|-------------------|-------------------|--------------------|------------------|-------------------|--|--|
|                                 |                            | 2023<br>Budget    | 2022<br>Budget    | 2023<br>vs<br>2022 |                  |                   |  |  |
| <b>Personal Services</b>        |                            |                   |                   |                    |                  |                   |  |  |
| 01-170-51010                    | SALARIES AND WAGES         | \$ 83,277         | \$ 78,244         | 6.4%               | \$ 55,861        | \$ 55,259         | Communications Manager an 1/2 Sustainability Programs Coordinator            |  |
| 01-170-51030                    | OPERS                      | 11,659            | 10,954            | 6.4%               | 6,328            | 7,898             |  |  |
| 01-170-51041                    | WORKERS COMP               | 1,311             | 1,260             | 4.0%               | 319              | 359               |  |  |
| 01-170-51070                    | HEALTH INSURANCE TRANSFER  | 2,984             | 2,789             | 7.0%               | 2,789            | 2,535             |  |  |
| 01-170-51071                    | DENTAL INSURANCE           | 703               | 689               | 2.0%               | 456              | 633               |  |  |
| 01-170-51072                    | VISION INSURANCE           | 163               | 160               | 2.0%               | 114              | 147               |  |  |
| 01-170-51073                    | LIFE INSURANCE             | 99                | 97                | 2.0%               | 44               | 60                |  |  |
| 01-170-51076                    | MEDICARE                   | 1,390             | 1,135             | 22.5%              | 630              | 790               |  |  |
| <b>Total Personal Services</b>  |                            | <b>\$ 101,586</b> | <b>\$ 95,328</b>  | <b>6.6%</b>        | <b>\$ 66,540</b> | <b>\$ 67,681</b>  |  |  |
| <b>Other Expenditures</b>       |                            |                   |                   |                    |                  |                   |  |  |
| 01-170-51122                    | MEMBERSHIPS                | \$ 1,500          | \$ 1,500          | 0.0%               | \$ -             | \$ 1,440          | MODE, development based organizations  |  |
| 01-170-51180                    | MARKETING                  | 6,000             | 6,000             | 0.0%               | 3,518            | 5,328             | Internal and external marketing efforts to promote Bexley                    |  |
| 01-170-51181                    | NEWSLETTER AND MAILINGS    | 17,000            | 17,000            | 0.0%               | 7,341            |                   |  |  |
| 01-170-51182                    | REGIONAL GREEN FUND        | 35,000            |                   |                    |                  |                   |  | 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            | 10,000            | 0.0%               | 8,755            | 5,377             | Façade grants - Main and Cassady   |  |
| 01-170-51322                    | INCOME TAX INCENTIVE GRANT | 35,000            | 35,000            | 0.0%               | 0                | 0                 | 1 Grant Recipient Currently Active   | Still processing 2022 payments                               |
| 01-170-51323                    | TAX SHARING                | 65,000            | 65,000            | 0.0%               | 0                | 55,336            | Income tax sharing with SD from Gateway project                              | Still processing 2022 payments                               |
| 01-170-51324                    | MAIN STREET SID            | 9,000             | 9,000             | 0.0%               | 0                | 9,000             | Supporting efforts for East Main Street SID; services for Bexley Main Street |  |
| <b>Total Other Expenditures</b> |                            | <b>\$ 193,500</b> | <b>\$ 143,500</b> | <b>34.8%</b>       | <b>\$ 19,614</b> | <b>\$ 87,862</b>  |  |  |
| <b>Total Development Office</b> |                            | <b>\$ 295,086</b> | <b>\$ 238,828</b> | <b>23.6%</b>       | <b>\$ 86,155</b> | <b>\$ 155,543</b> |  |  |

## Technology Department Expenditure Detail

| Account | Description | Revised        |                | 2023<br>vs<br>2022 | YTD<br>9/30/22 | 2021<br>Actual | Account Notes | 2023 Budget Notes |
|---------|-------------|----------------|----------------|--------------------|----------------|----------------|---------------|-------------------|
|         |             | 2023<br>Budget | 2022<br>Budget |                    |                |                |               |                   |

### Personal Services

|                                |                           |                   |                   |              |                  |                   |  |  |
|--------------------------------|---------------------------|-------------------|-------------------|--------------|------------------|-------------------|--|--|
| 01-180-51010                   | SALARIES & WAGES          | \$ 95,853         | \$ 86,160         | 11.3%        | \$ 62,753        | \$ 83,234         |  |  |
| 01-180-51011                   | OVERTIME                  | 2,500             | 2,500             | 0.0%         | -                | 230               |  |  |
| 01-180-51030                   | OPERS                     | 13,769            | 12,412            | 10.9%        | 8,785            | 11,548            |  |  |
| 01-180-51041                   | WORKER'S COMP             | 1,485             | 1,428             | 4.0%         | 361              | 1,169             |  |  |
| 01-180-51070                   | HEALTH INSURANCE TRANSFER | 9,269             | 8,662             | 7.0%         | 8,662            | 7,875             |  |  |
| 01-180-51071                   | DENTAL INSURANCE          | 954               | 936               | 2.0%         | 619              | 860               |  |  |
| 01-180-51072                   | VISION                    | 297               | 291               | 2.0%         | 207              | 267               |  |  |
| 01-180-51073                   | LIFE                      | 99                | 97                | 2.0%         | 44               | 60                |  |  |
| 01-180-51076                   | MEDICARE                  | 1,426             | 1,286             | 10.9%        | 886              | 1,180             |  |  |
| <b>Total Personal Services</b> |                           | <b>\$ 125,653</b> | <b>\$ 113,773</b> | <b>10.4%</b> | <b>\$ 82,319</b> | <b>\$ 106,423</b> |  |  |

### Other Expenditures

|                                 |                        |                   |                   |              |                   |                   |  |  |
|---------------------------------|------------------------|-------------------|-------------------|--------------|-------------------|-------------------|--|--|
| 01-180-51132                    | TELECOMMUNICATIONS     | \$ 80,000         | \$ 80,000         | 0.0%         | \$ 52,668         | \$ 63,939         | Internet, phone service, mobile phone/data services, other connectivity for the City |  |
| 01-180-51140                    | HARDWARE               | 25,000            | 25,000            | 0.0%         | 19,339            | 15,883            | PC replacements & upgrades, tablets, audio-video equipment                           |  |
| 01-180-51141                    | SOFTWARE LICENSING     | 147,002           | 120,000           | 22.5%        | 104,423           | 107,199           | Software licensing support and services for the entire City                          | Increase in Software Services: greater number of licenses being utilized, additional functionality in existing products. |
| 01-180-51142                    | TECHNOLOGY CONSULTANTS |                   | 25,000            | -100.0%      | 11,494            | 18,172            | Network/Server auxiliary support   | Adding support for when IT Manager is out of office  |
| 01-180-51143                    | CYBER SECURITY         | 37,000            |                   |              |                   |                   |  |  |
| 01-180-51150                    | COPIER USE/MAINTENANCE | 12,500            | 12,500            | 0.0%         | 9,341             | 9,683             | City-wide copier use, support and services   |  |
| 01-180-51311                    | CONSUMABLES            | 2,000             | 2,000             | 0.0%         | 426               | 1,815             | Printer Ink, media   |  |
| 01-180-51320                    | OPERATING EXPENSES     | 1,000             | 1,000             | 0.0%         | 217               | 431               | Tech related mileage, Shipping expenses  |  |
| 01-180-51321                    | TRAINING/TRAVEL        | 3,000             | 3,000             | 0.0%         | 576               | 1,179             | Tech Training (for all City employees)   |  |
| <b>Total Other Expenditures</b> |                        | <b>\$ 307,502</b> | <b>\$ 268,500</b> | <b>14.5%</b> | <b>\$ 198,484</b> | <b>\$ 218,300</b> |  |  |

|                                    |                   |                   |              |                   |                   |
|------------------------------------|-------------------|-------------------|--------------|-------------------|-------------------|
| <b>Total Technology Department</b> | <b>\$ 433,155</b> | <b>\$ 382,273</b> | <b>13.3%</b> | <b>\$ 280,803</b> | <b>\$ 324,723</b> |
|------------------------------------|-------------------|-------------------|--------------|-------------------|-------------------|

## Building and Zoning Department Expenditure Detail

| Account                          | Description                                | 2023<br>Budget    | Revised<br>2022<br>Budget | 2023<br>vs<br>2022 | YTD<br>9/30/22    | 2021<br>Actual    | Account Notes  | 2023 Budget Notes  |
|----------------------------------|--|-------------------|---------------------------|--------------------|-------------------|-------------------|--|--|
| <b>Personal Services</b>         |  |                   |                           |                    |                   |                   |  |  |
| 01-350-51010                     | SALARY & WAGES                             | \$ 269,759        | \$ 272,091                | -0.9%              | \$ 175,100        | \$ 235,016        | Building Director, assistant director, code enforcement, seasonal PT code enf.   | Includes cross-training allowance for director position              |
| 01-350-51030                     | OPERS                                      | 37,766            | 38,093                    | -0.9%              | 24,476            | 32,095            |  |  |
| 01-350-51041                     | WORKER'S COMP                              | 4,558             | 4,383                     | 4.0%               | 1,109             | 3,292             |  |  |
| 01-350-51070                     | TRANSFER TO HEALTH INSURANCE               | 60,608            | 56,643                    | 7.0%               | 56,643            | 51,494            |  |  |
| 01-350-51071                     | DENTAL INSURANCE                           | 1,635             | 1,603                     | 2.0%               | 1,060             | 1,474             |  |  |
| 01-350-51072                     | VISION                                     | 526               | 516                       | 2.0%               | 367               | 473               |  |  |
| 01-350-51073                     | LIFE                                       | 472               | 463                       | 2.0%               | 213               | 289               |  |  |
| 01-350-51076                     | MEDICARE                                   | 3,912             | 3,945                     | -0.9%              | 1,376             | 1,829             |  |  |
| <b>Total Personal Services</b>   |  | <b>\$ 379,237</b> | <b>\$ 377,737</b>         | <b>0.4%</b>        | <b>\$ 260,345</b> | <b>\$ 325,960</b> |  |  |
| <b>Other Expenditures</b>        |  |                   |                           |                    |                   |                   |  |  |
| 01-350-51120                     | TRAVEL/MEETINGS                            | 950               | 950                       | 0.0%               | 415               | 30                | Primarily covers annual OKI conference.  |  |
| 01-350-51141                     | ABATEMENT SERVICES                         | 6,000             | 6,000                     | 0.0%               | 2,500             | 4,705             | Code enforcement direct bill of services in cases of non-compliance. Gets assessed if not paid.  |  |
| 01-350-51180                     | PRINTING                                   | 500               | 500                       | 0.0%               | 380               | 365               | Violation notices, letterhead, etc.  |  |
| 01-350-51190                     | BUILDING OFFICIAL AND INSPECTION SERVICES. | 130,000           | 210,000                   | -38.1%             | 93,352            | 174,717           | Contracted building official and inspectors;   | Increased contract for ongoing design inspections during inspection. |
| 01-350-51191                     | DESIGN REVIEW AND PLANNING                 | 135,000           | 95,000                    | 42.1%              | 95,000            | -                 | design consultants; planning consultant; landscape consultant; minute clerk; legal counsel relating to applications; engineers; special projects (i.e. design guideline development) |  |
| 01-350-51320                     | OPERATING EXPENSES                         | 500               | 500                       | 0.0%               | 278               | -                 |  |  |
| 01-350-51321                     | DEPOSIT REFUNDS                            | 2,000             | 2,000                     | 0.0%               | -                 | -                 | Provides for refunds in instances where necessary  |  |
| <b>Total Other Expenditures</b>  |  | <b>\$ 274,950</b> | <b>\$ 314,950</b>         | <b>-12.7%</b>      | <b>\$ 191,924</b> | <b>\$ 179,817</b> |  |  |
| <b>Total Building Department</b> |  | <b>\$ 654,187</b> | <b>\$ 692,687</b>         | <b>-5.6%</b>       | <b>\$ 452,270</b> | <b>\$ 505,777</b> |  |  |

## Senior Programs Expenditure Detail

| Account                       | Description                             | 2023<br>Budget    | Revised<br>2022<br>Budget | 2023<br>vs<br>2022 | YTD<br>9/30/22   | 2021<br>Actual   | Account Notes  | 2023 Budget Notes   |
|-------------------------------|---|-------------------|---------------------------|--------------------|------------------|------------------|--|---|
| <b>Personal Services</b>      |   |                   |                           |                    |                  |                  |  |   |
| 01-355-51010                  | SALARY & WAGES                          | \$ 81,679         | \$ 78,957                 | 3.4%               | \$ 53,107        | \$ 61,966        | Senior Coordinator and PT Volunteer Coordinator                              |   |
| 01-355-51030                  | OPERS                                   | 11,435            | 11,054                    | 3.4%               | 7,435            | 8,675            |  |   |
| 01-355-51041                  | WORKER'S COMP                           | 1,272             | 1,272                     | 0.0%               | 322              | 943              |  |   |
| 01-355-51070                  | TRANSFER TO HEALTH                      | 11,846            | 11,846                    | 0.0%               | 11,846           | 10,769           |  |   |
| 01-355-51071                  | DENTAL                                  | 270               | 270                       | 0.0%               | 179              | 248              |  |   |
| 01-355-51072                  | VISION                                  | 79                | 79                        | 0.0%               | 56               | 72               |  |   |
| 01-355-51073                  | LIFE                                    | 96                | 96                        | 0.0%               | 43               | 58               |  |   |
| 01-355-51076                  | MEDICARE                                | 1,184             | 1,145                     | 3.4%               | 657              | 737              |  |   |
|                               | <b>Total Personal Services</b>          | <b>\$ 107,861</b> | <b>\$ 104,718</b>         | <b>3.0%</b>        | <b>\$ 73,645</b> | <b>\$ 83,470</b> |  |   |
| <b>Other Expenditures</b>     |   |                   |                           |                    |                  |                  |  |   |
| 01-355-51131                  | UTILITIES/ELEC                          | 3,300             | 2,700                     | 22.2%              | 1,601            |                  |  | Est. \$3000 for 2022 (10% increase for 2023)  |
| 01-355-51132                  | UTILITIES/GAS                           | 3,080             | 2,800                     | 10.0%              | 1,833            |                  |  | Est. \$2800 for 2022 (10% increase for 2024)  |
| 01-355-51133                  | CLEANING SUPPLIES                       | 800               | 1,000                     | -20.0%             | 233              |                  |  | Spent Less than Estimated in 2022   |
| 01-355-51134                  | REPAIR/MAINTENANCE                      | 1,500             | 1,500                     | 0.0%               | 240              |                  |  |   |
| 01-355-51135                  | PROFESSIONALS                           | 30,000            | 60,000                    | -50.0%             | 11,705           |                  |  | \$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            | \$ 1,200                  | -58.3%             | \$ -             | \$ -             | Paper products & office supplies   | Used a lot less than budgeted   |
| 01-355-51320                  | OPERATING EXPENSES                      | 5,000             | 5,000                     | 0.0%               | 2,906            | 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            | 20,000                    | -50.0%             | 5,031            | -                | 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             | 1,000                     | 200.0%             | -                | -                | Background checks for volunteers   | Want to accomplish this in 2023   |
| 01-355-51324                  | MAILINGS                                | 1,500             | 2,500                     | -40.0%             | 176              | -                | Newsletters and routine mailings   |   |
| 01-355-51325                  | TRAVEL AND MEETINGS                     | 1,500             | 1,500                     | 0.0%               | 1,279            | -                | Annual conference expenses   |   |
|                               | <b>Total Other Expenditures</b>         | <b>\$ 60,180</b>  | <b>\$ 99,200</b>          | <b>-39.3%</b>      | <b>\$ 25,003</b> | <b>\$ 1,852</b>  |  |   |
| <b>Total Seniors Programs</b> |   | <b>\$ 168,041</b> | <b>\$ 203,918</b>         | <b>-17.6%</b>      | <b>\$ 98,648</b> | <b>\$ 85,322</b> |  |   |

## Boards and Commissions Expenditure Detail

| Account | Description | Revised 2023   |                |            | YTD<br>9/30/22 | 2021<br>Actual | Account Notes | 2023 Budget Notes |
|---------|-------------|----------------|----------------|------------|----------------|----------------|---------------|-------------------|
|         |             | 2023<br>Budget | 2022<br>Budget | vs<br>2022 |                |                |               |                   |

### Personal Services

|                                |                              |                 |                 |             |                 |                 |  |  |
|--------------------------------|------------------------------|-----------------|-----------------|-------------|-----------------|-----------------|--|--|
| 01-600-51011                   | PART TIME / OVERTIME MINUTES | \$ 7,000        | \$ 7,000        | 0.0%        | \$ 3,137        | \$ 2,629        |  |  |
| 01-600-51030                   | OPERS                        | 420             | 420             | 0.0%        | 439             | 1,068           |  |  |
| 01-600-51041                   | WORKERS COMP                 | 113             | 113             | 0.0%        | 29              | 20              |  |  |
| 01-600-51076                   | MEDICARE                     | 44              | 44              | 0.0%        | 40              | 85              |  |  |
| <b>Total Personal Services</b> |                              | <b>\$ 7,576</b> | <b>\$ 7,576</b> | <b>0.0%</b> | <b>\$ 3,644</b> | <b>\$ 3,801</b> |  |  |

### Other Expenditures

|                                 |                            |                  |                  |             |                  |                  |  |                                   |
|---------------------------------|----------------------------|------------------|------------------|-------------|------------------|------------------|--|-----------------------------------|
| 01-600-51190                    | TREE COMMISSION            | \$ 7,500         | \$ 7,500         | 0.0%        | \$ 3,506         | \$ 6,435         | Landscape design services for projects overseen by Tree Commission | Interchange Ramps Landscape Plans |
| 01-600-51192                    | BZAP                       | 1,000            | 1,000            | 0.0%        | -                | -                | Meeting expenses   |                                   |
| 01-600-51193                    | ARCHITECTURAL REVIEW BOARD | 1,000            | 1,000            | 0.0%        | -                | -                | Meeting expenses   |                                   |
| 01-600-51195                    | DIVERSITY AND INCLUSION    | 10,000           | 10,000           | 0.0%        | 10,000           | 5,864            |  |                                   |
| 01-600-51196                    | CHARTER REVIEW COMMISSION  | -                | -                | -           | -                | 2,500            |  |                                   |
| 01-600-51321                    | MEALS AND REFRESHMENTS     | 1,000            | 1,000            | 0.0%        | 768              | -                | Meeting snacks, drinks, educational events, annual holiday party   |                                   |
| 01-600-51322                    | TRAINING                   | 2,500            | 2,500            | 0.0%        | 100              | -                | Ethics training, sunshine law, retreat training, etc.              |                                   |
| <b>Total Other Expenditures</b> |                            | <b>\$ 23,000</b> | <b>\$ 23,000</b> | <b>0.0%</b> | <b>\$ 14,374</b> | <b>\$ 14,799</b> |  |                                   |

|                                     |  |                  |                  |             |                  |                  |  |  |
|-------------------------------------|--|------------------|------------------|-------------|------------------|------------------|--|--|
| <b>Total Boards and Commissions</b> |  | <b>\$ 30,576</b> | <b>\$ 30,576</b> | <b>0.0%</b> | <b>\$ 18,018</b> | <b>\$ 18,600</b> |  |  |
|-------------------------------------|--|------------------|------------------|-------------|------------------|------------------|--|--|



## Police Department Expenditure Detail

| Account                        | Description                      | Revised 2023       |                    |              | YTD<br>9/30/22      | 2021<br>Actual      | Account Notes   | 2023 Budget Notes   |
|--------------------------------|----------------------------------|--------------------|--------------------|--------------|---------------------|---------------------|---|---|
|                                |                                  | 2023<br>Budget     | 2022<br>Budget     | vs<br>2022   |                     |                     |   |   |
| <b>Personal Services</b>       |                                  |                    |                    |              |                     |                     |   |   |
| 01-200-51010                   | SALARY & WAGES                   | \$4,654,700        | \$4,311,412        | 8.0%         | \$ 3,139,896        | \$ 4,167,253        |   | Proposed command structure changes - creation of lieutenant positions. No net new employees.  |
| 01-200-51011                   | OVERTIME                         | 215,000            | 215,000            | 0.0%         | 113,061             | 185,413             |   |   |
| 01-200-51012                   | RETIREMENT AND SEVERENCE ALLOCAT | -                  | 50,000             | -100.0%      | 50,000              |                     |   |   |
| 01-200-51013                   | COMMUNITY HOUSING STIPEND        | 36,000             | 36,000             | 0.0%         | -                   |                     |   |   |
| 01-200-51030                   | OPERS                            | 85,174             | 83,724             | 1.7%         | 74,557              | 92,608              |   |   |
| 01-200-51041                   | WORKER'S COMP                    | 75,995             | 73,072             | 4.0%         | 18,491              | 57,788              |   |   |
| 01-200-51050                   | UNIFORM ALLOWANCE                | 46,000             | 44,350             | 3.7%         | 25,056              | 42,996              | Contractual uniform allowances for officers and dispatchers   |   |
| 01-200-51070                   | TRANSFER TO HEALTH INSURANCE     | 620,433            | 579,844            | 7.0%         | 579,844             | 579,844             |   |   |
| 01-200-51071                   | DENTAL INSURANCE                 | 23,844             | 23,377             | 2.0%         | 15,775              | 22,042              |   |   |
| 01-200-51072                   | VISION                           | 6,223              | 6,101              | 2.0%         | 4,563               | 5,700               |   |   |
| 01-200-51073                   | LIFE                             | 6,573              | 6,444              | 2.0%         | 2,960               | 4,084               |   |   |
| 01-200-51076                   | MEDICARE                         | 70,611             | 65,778             | 7.3%         | 46,110              | 60,452              |   |   |
|                                | <b>Total Personal Services</b>   | <b>\$5,840,551</b> | <b>\$5,495,101</b> | <b>6.3%</b>  | <b>\$ 4,070,313</b> | <b>\$ 5,218,181</b> |   |   |
| <b>Other Expenditures</b>      |                                  |                    |                    |              |                     |                     |   |   |
| 01-200-51190                   | CONTRACT/LEADS/911               | \$ 140,100         | \$ 83,450          | 67.9%        | \$ 54,033           | \$ 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             | 35,000             | 14.3%        | 20,860              | 31,123              |   | Additional funding to accommodate new training options and offsite training   |
| 01-200-51213                   | PUBLIC SAFETY PROGRAM            | 6,000              | 6,000              | 0.0%         | 3,452               | 4,837               | Safety Town, CPA classroom, Block Watch, RAD, Street Smart, Halloween T-shirts.                     |   |
| 01-200-51214                   | COMMUNITY PROGRAMMING            | 20,000             | 20,000             | 0.0%         | 10,176              | 10,430              |   |   |
| 01-200-51240                   | TOWING                           | 1,200              | 1,000              | 20.0%        | 660                 | 110                 |   | Increase in relocated vehicles  |
| 01-200-51310                   | OFFICE SUPPLIES                  | 7,300              | 7,200              | 1.4%         | 2,618               | 4,172               |   |   |
| 01-200-51320                   | OPERATING EXPENSES               | 21,000             | 20,000             | 5.0%         | 9,342               | 18,877              |   |   |
| 01-200-51321                   | ANIMAL CONTROL EXP               | 2,100              | 2,000              | 5.0%         | -                   | 1,828               |   |   |
| 01-200-51322                   | UTILITIES                        | 57,000             | 55,000             | 3.6%         | 38,557              |                     |   |   |
| 01-200-51323                   | BUILDING MAINTENANCE             | 69,000             | 67,000             | 3.0%         | 41,729              | 91,117              |   |   |
| 01-200-51324                   | MEETING REFRESHMENTS             | 1,600              | 1,500              | 6.7%         | 544                 | 265                 |   |   |
| 01-200-51325                   | OPERATING SUPPLIES               | 17,000             | 16,500             | 3.0%         | 9,358               | 15,472              |   |   |
| 01-200-51326                   | PATROL EQUIPMENT                 | 22,000             | 21,000             | 4.8%         | 14,319              | 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             | 28,585             | 5.0%         | 12,767              | 22,522              |   |   |
| 01-200-51610                   | TRANSFER TO POLICE PENSION       | 50,000             |                    |              | -                   | 190,992             |   |   |
|                                | <b>Total Other Expenditures</b>  | <b>\$ 491,800</b>  | <b>\$ 364,235</b>  | <b>35.0%</b> | <b>\$ 218,413</b>   | <b>\$ 469,065</b>   |   |   |
| <b>Total Police Department</b> |                                  | <b>\$6,332,351</b> | <b>\$5,859,336</b> | <b>8.1%</b>  | <b>\$ 4,288,726</b> | <b>\$ 5,687,245</b> |   |   |

## Fire Contract Expenditure Detail

| Account                    | Description   | 2023<br>Budget     | Revised 2022<br>Budget | 2023<br>vs<br>2022 | YTD<br>9/30/22      | 2021<br>Actual      | Account Notes | 2023 Budget Notes |
|----------------------------|---------------|--------------------|------------------------|--------------------|---------------------|---------------------|---------------|-------------------|
| 01-250-51190               | CONTRACT/FIRE | \$2,619,177        | \$2,527,510            | 3.6%               | \$ 2,527,510        | \$ 2,475,974        |               |                   |
| <b>Total Fire Contract</b> |               | <b>\$2,619,177</b> | <b>\$2,527,510</b>     | <b>3.6%</b>        | <b>\$ 2,527,510</b> | <b>\$ 2,475,974</b> |               |                   |

## Disaster and Emergency Expenditure Detail

| Account | Description | Revised 2023   |                |            | YTD<br>9/30/22 | 2021<br>Actual | Account Notes | 2023 Budget Notes |
|---------|-------------|----------------|----------------|------------|----------------|----------------|---------------|-------------------|
|         |             | 2023<br>Budget | 2022<br>Budget | vs<br>2022 |                |                |               |                   |

|              |                  |        |        |      |        |        |  |  |
|--------------|------------------|--------|--------|------|--------|--------|--|--|
| 01-255-51010 | COVID - 19 WAGES | \$ -   |        |      |        |        |  |  |
| 01-255-51174 | ODJFS            | -      |        |      |        | -      |  |  |
| 01-255-51190 | CONTRACT         | 20,475 | 19,500 | 5.0% | 18,120 | 17,419 |  |  |
| 01-255-51320 | COVID-19         | -      |        |      |        | -      |  |  |

|                                     |  |           |           |      |           |           |  |  |
|-------------------------------------|--|-----------|-----------|------|-----------|-----------|--|--|
| <b>Total Disaster and Emergency</b> |  | \$ 20,475 | \$ 19,500 | 5.0% | \$ 18,120 | \$ 17,419 |  |  |
|-------------------------------------|--|-----------|-----------|------|-----------|-----------|--|--|

## Street Lighting Expenditure Detail

| Account | Description | Revised 2023   |                |            | YTD<br>9/30/22 | 2021<br>Actual | Account Notes | 2023 Budget Notes |
|---------|-------------|----------------|----------------|------------|----------------|----------------|---------------|-------------------|
|         |             | 2023<br>Budget | 2022<br>Budget | vs<br>2022 |                |                |               |                   |

| Personal Services              |                              |                   |                  |             |                  |                  |  |  |
|--------------------------------|------------------------------|-------------------|------------------|-------------|------------------|------------------|--|--|
| 01-340-51010                   | SALARY & WAGES               | \$ 63,524         | \$ 61,629        | 3.1%        | \$ 45,538        | \$ 51,146        |  | Lower paid employee allocated to this account. |
| 01-340-51011                   | OVERTIME                     | 1,000             | 1,000            | 0.0%        | 302              | 936              |  |  |
| 01-340-51030                   | OPERS                        | 13,873            | 11,563           | 20.0%       | 9,675            | 11,247           |  | Increase based on AFSCME contract.             |
| 01-340-51041                   | WORKER'S COMP                | 907               | 872              | 4.0%        | 167              | 845              |  |  |
| 01-340-51070                   | TRANSFER TO HEALTH INSURANCE | 20,813            | 19,451           | 7.0%        | 19,451           | 17,683           |  |  |
| 01-340-51071                   | DENTAL                       | 702               | 688              | 2.0%        | 455              | 633              |  |  |
| 01-340-51072                   | VISION                       | 185               | 181              | 2.0%        | 129              | 166              |  |  |
| 01-340-51073                   | LIFE                         | 98                | 96               | 2.0%        | 44               | 60               |  |  |
| 01-340-51076                   | MEDICARE                     | 936               | 785              | 19.2%       | 641              | 707              |  |  |
| <b>Total Personal Services</b> |                              | <b>\$ 102,036</b> | <b>\$ 96,264</b> | <b>6.0%</b> | <b>\$ 76,402</b> | <b>\$ 83,423</b> |  |  |

| Other Expenditures              |                                  |                   |                   |             |                   |                   |   |   |
|---------------------------------|----------------------------------|-------------------|-------------------|-------------|-------------------|-------------------|---|---|
| 01-340-51130                    | UTILITY                          | \$ 100,000        | \$ 100,000        | 0.0%        | \$ 20,377         | \$ 52,841         | Street lights, traffic signals, school flashers, and landscape accent lights.   |   |
| 01-340-51330                    | REPAIR/MAINTENANCE SUPPLIES      | 110,000           | 100,000           | 10.0%       | 77,026            | 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.<br><br>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            | 40,000            | 0.0%        | 35,533            | 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.)<br><br>Expert analysis of traffic signals, lighting, signage, etc. within the City.                              |   |
| 01-340-51332                    | TRAFFIC MONITORING & MAINTENANCE | 20,000            | 20,000            | 0.0%        | 8,133             | 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. |
| <b>Total Other Expenditures</b> |                                  | <b>\$ 290,000</b> | <b>\$ 280,000</b> | <b>3.6%</b> | <b>\$ 141,068</b> | <b>\$ 173,574</b> |   |   |

|                              |  |                   |                   |             |                   |                   |  |  |
|------------------------------|--|-------------------|-------------------|-------------|-------------------|-------------------|--|--|
| <b>Total Street Lighting</b> |  | <b>\$ 392,036</b> | <b>\$ 376,264</b> | <b>4.2%</b> | <b>\$ 217,470</b> | <b>\$ 256,996</b> |  |  |
|------------------------------|--|-------------------|-------------------|-------------|-------------------|-------------------|--|--|

## Health Department Expenditure Detail

| Account                 | Description              | Revised 2023 |             | vs    | YTD        | 2021       | Account Notes | 2023 Budget Notes                |
|-------------------------|--------------------------|--------------|-------------|-------|------------|------------|---------------|----------------------------------|
|                         |                          | 2023 Budget  | 2022 Budget |       |            |            |               |                                  |
| 01-400-51190            | MOSQUITO CONTRACT        | \$ 7,460     | \$ 7,460    | 0.0%  | \$ 5,702   | \$ 5,889   |               |                                  |
| 01-400-51191            | SOCIAL SERVICES CONTRACT | \$ 50,000    |             |       |            |            |               |                                  |
| 01-400-51194            | FRANKLIN COUNTY HEALTH   | 124,607      | 124,607     | 0.0%  | 124,646    | 122,150    |               | Per quote letter from the County |
| Total Health Department |                          | \$ 182,067   | \$ 132,067  | 37.9% | \$ 130,348 | \$ 128,038 |               |                                  |

## Service Administration Expenditure Detail

| Account                         | Description                    | Revised 2023      |                   |             | YTD<br>9/30/22    | 2021<br>Actual    | Account Notes  | 2023 Budget Notes                          |
|---------------------------------|--------------------------------|-------------------|-------------------|-------------|-------------------|-------------------|--|--|
|                                 |                                | 2023<br>Budget    | 2022<br>Budget    | vs<br>2022  |                   |                   |  |  |
| <b>Personal Services</b>        |                                |                   |                   |             |                   |                   |  |  |
| 01-300-51010                    | SALARIES & WAGES               | \$ 140,055        | \$ 132,033        | 6.1%        | \$ 96,397         | \$ 108,435        | 1/3 of Service Director and 1/3 Admin.   | Includes Right-of-Way Coordinator position |
| 01-300-51030                    | OPERS                          | 19,608            | 18,485            | 6.1%        | 13,496            | 15,181            |  |  |
| 01-300-51041                    | WORKER'S COMP                  | 2,212             | 2,127             | 4.0%        | 538               | 2,208             |  |  |
| 01-300-51050                    | UNIFORM ALLOWANCE              | 25,000            | 25,000            | 0.0%        | 10,627            | 21,909            |  |  |
| 01-300-51070                    | TRANSFER TO HEALTH INSURANCE   | 21,265            | 19,874            | 7.0%        | 19,874            | 18,067            |  |  |
| 01-300-51071                    | DENTAL INSURANCE               | 736               | 721               | 2.0%        | 477               | 663               |  |  |
| 01-300-51072                    | VISION                         | 185               | 181               | 2.0%        | 129               | 166               |  |  |
| 01-300-51073                    | LIFE                           | 124               | 122               | 2.0%        | 55                | 75                |  |  |
| 01-300-51076                    | MEDICARE                       | 2,031             | 1,914             | 6.1%        | 1,307             | 1,490             |  |  |
| 01-300-51110                    | SERVICE DIRECTOR CAR ALLOWANCE | 5,000             | 5,000             | 0.0%        | 3,750             |                   |  |  |
| <b>Total Personal Services</b>  |                                | <b>\$ 216,215</b> | <b>\$ 205,457</b> | <b>5.2%</b> | <b>\$ 146,650</b> | <b>\$ 168,194</b> |  |  |
| <b>Other Expenditures</b>       |                                |                   |                   |             |                   |                   |  |  |
| 01-300-51120                    | TRAVEL/MEETINGS                | 250               | 250               | 0.0%        | 210               | 200               | Parking, lodging, etc.   |  |
| 01-300-51121                    | MEETING MEALS AND REFRESHMENTS | 750               | 750               | 0.0%        | (3,443)           | 660               | Various city/staff meetings as well as out town seminars/conferences when not expressly covered.   |  |
| 01-300-51170                    | Advertising                    | 1,000             | 1,000             | 0.0%        | 284               | 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%        | 500               | 359               | Brochures, flyers, door tags, etc.   |  |
| 01-300-51300                    | DRUG TESTING                   | \$1,800.00        | 1,500.00          | 20.0%       | 1,054.00          | 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).<br><br>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%        | 1,000.00          | 500.00            | Pens, paper, staples, etc.   |  |
| 01-300-51320                    | OPERATING EXPENSES             | \$2,500.00        | 2,000.00          | 25.0%       | 1,998.75          | 1,964.93          | Property notifications (letters, surveys, etc.), postage, etc.   |  |
| 01-300-51321                    | TRAINING - UNION               | \$2,000.00        | 2,000.00          | 0.0%        | 1,539.00          | 2,699.00          | Seminar/conference registration fees   |  |
| 01-300-51322                    | TRAINING - NON UNION           | 2,500             | 2,500             | 0.0%        | 557               | 571               | Seminar/conference registration fees   |  |
| <b>Total Other Expenditures</b> |                                | <b>\$ 12,300</b>  | <b>\$ 11,500</b>  | <b>7.0%</b> | <b>\$ 3,700</b>   | <b>\$ 8,315</b>   |  |  |
| <b>Total Service Department</b> |                                | <b>\$ 228,515</b> | <b>\$ 216,957</b> | <b>5.3%</b> | <b>\$ 150,350</b> | <b>\$ 176,508</b> |  |  |

**State Highway/ Street Fund Transfers**

| Account                    | Description                  | Revised    |           | 2023   | YTD       | 2021      | Account Notes | 2023 Budget Notes |
|----------------------------|------------------------------|------------|-----------|--------|-----------|-----------|---------------|-------------------|
|                            |                              | 2023       | 2022      | vs     |           |           |               |                   |
|                            |                              | Budget     | Budget    | 2022   | 9/30/22   | Actual    |               |                   |
| 01-300-51610               | HIGHWAY/STREET FUND TRANSFER | \$ 370,000 | \$ 66,000 | 460.6% | \$ 66,000 | \$ 66,000 |               |                   |
| Total Street Fund Transfer |                              | \$ 370,000 | \$ 66,000 | 460.6% | \$ 66,000 | \$ 66,000 |               |                   |

## Vehicle and Grounds Maintenance and Urban Forestry

| Account | Description | 2023<br>Budget | Revised<br>2022<br>Budget | 2023<br>vs<br>2022 | YTD<br>9/30/22 | 2021<br>Actual | Account Notes | 2023 Budget Notes |
|---------|-------------|----------------|---------------------------|--------------------|----------------|----------------|---------------|-------------------|
|---------|-------------|----------------|---------------------------|--------------------|----------------|----------------|---------------|-------------------|

### Personal Services

|                                |                              |                   |                   |             |                   |                   |   |  |
|--------------------------------|------------------------------|-------------------|-------------------|-------------|-------------------|-------------------|---|--|
| 01-320-51010                   | SALARY & WAGES               | \$ 550,800        | \$ 545,108        | 1.0%        | \$ 398,933        | \$ 552,156        | Assistant Service Director, grounds maintenance employees, garage maintenance employees   |  |
| 01-320-51011                   | OVERTIME                     | 10,000            | 10,000            | 0.0%        | 3,496             | 5,004             |   |  |
| 01-320-51012                   | SEASONALS                    | 43,200            | 28,000            | 54.3%       | -                 | -                 | 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            | 10,000            | 0.0%        | 6,727             | 7,300             |   |  |
| 01-320-51014                   | PARKS SEASONALS              | 43,200            | 28,000            | 54.3%       | 27,384            | 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                        | 127,303           | 142,568           | -10.7%      | 84,507            | 114,120           |   |  |
| 01-320-51041                   | WORKER'S COMP                | 11,087            | 10,661            | 4.0%        | 2,698             | 9,373             |   |  |
| 01-320-51070                   | TRANSFER TO HEALTH INSURANCE | 121,366           | 113,426           | 7.0%        | 113,426           | 103,115           |   |  |
| 01-320-51071                   | DENTAL INSURANCE             | 3,913             | 3,836             | 2.0%        | 2,538             | 3,528             |   |  |
| 01-320-51072                   | VISION                       | 772               | 757               | 2.0%        | 538               | 693               |   |  |
| 01-320-51073                   | LIFE                         | 577               | 566               | 2.0%        | 255               | 346               |   |  |
| 01-320-51076                   | MEDICARE                     | 9,529             | 9,629             | -1.0%       | 6,185             | 8,470             |   |  |
| <b>Total Personal Services</b> |                              | <b>\$ 931,748</b> | <b>\$ 902,553</b> | <b>3.2%</b> | <b>\$ 646,687</b> | <b>\$ 805,304</b> |   |  |

### Other Expenditures

|                                 |  |                   |                   |             |                   |                   |   |             |
|---------------------------------|--|-------------------|-------------------|-------------|-------------------|-------------------|---|-------------|
| 01-320-51131                    | UTILITIES                                      | \$ 50,000         | \$ 45,000         | 11.1%       | \$ 27,157         | \$ 20,594         | Service Department site including 2777 Delmar Drive space and Delmar.   | GIS program |
| 01-320-51140                    | REPAIR/MAINTENANCE                             | 12,000            | 12,000            | 0.0%        | 9,261             | 11,902            | Basic facility upkeep costs (Heating, Ventilation and Air Conditioning (HVAC) 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%       | 62,615            | 500               | Interchange Maintenance, shrub pruning and areas that are not mowed by city crews.  |             |
| 01-320-51191                    | GROUNDS MAINTENANCE                            | 75,000            | 70,000            | 7.1%        | 69,693            | 135,765           | Flower bed planting, flower bed maintenance, fall clean up, mulch, fertilizer and contactor work  |             |
| 01-320-51320                    | OPERATING EXPENSES                             | 25,000            | 20,000            | 25.0%       | 18,794            | 20,000            | Shop Supplies and Garage Operating  |             |
| 01-320-51321                    | OPERATING EXPENSES<br>PARKS AND URBAN FORESTRY | 10,500            | 10,500            | 0.0%        | 9,707             | 10,500            | Herbicides, pesticides, mowers and chainsaw parts, etc.   |             |
| 01-320-51330                    | REPAIR/MAINTENANCE SUPPLIES                    | 33,500            | 30,500            | 9.8%        | 30,287            | 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<br>PARKS AND URBAN FORESTRY | 7,000             | 7,000             | 0.0%        | 2,456             | 7,000             | Specific to grounds and facility areas utilized by Parks and Urban Forestry Department.   |             |
| 01-320-51332                    | VEHICLE MAINTENANCE                            | 130,000           | 110,000           | 18.2%       | 98,292            | 117,835           | Vehicle maintenance for all departments (Police, Parks & Recreation, Code Enforcement, etc.).   |             |
| 01-320-51340                    | SMALL TOOLS AND EQUIPMENT                      | 10,000            | 10,000            | 0.0%        | 4,330             | 7,000             | Parks and Urban Forestry equipment (weed eaters, edger's, pruners, etc.).   |             |
| 01-320-51360                    | FUEL   | 135,000           | 180,000           | -25.0%      | 109,625           | 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            | 66,625            | 5.1%        | 17,185            | 66,625            | Replacement plant material and contractual labor.   |             |
| 01-320-51371                    | TREE CONTRACT WORK                             | 40,000            | 40,000            | 0.0%        | 40,000            |                   |   |             |
| <b>Total Other Expenditures</b> |  | <b>\$ 673,000</b> | <b>\$ 666,625</b> | <b>1.0%</b> | <b>\$ 499,403</b> | <b>\$ 496,072</b> |   |             |

|                                    |                     |                     |             |                     |                     |
|------------------------------------|---------------------|---------------------|-------------|---------------------|---------------------|
| <b>Total Maintenance and Parks</b> | <b>\$ 1,604,748</b> | <b>\$ 1,569,178</b> | <b>2.3%</b> | <b>\$ 1,146,090</b> | <b>\$ 1,301,376</b> |
|------------------------------------|---------------------|---------------------|-------------|---------------------|---------------------|



## Jeffrey Mansion Expenditure Detail

| Account                         | Description                   | Revised 2023      |                   |              | YTD<br>9/30/22    | 2021<br>Actual    | Account Notes   | 2023 Budget Notes   |
|---------------------------------|-------------------------------|-------------------|-------------------|--------------|-------------------|-------------------|---|---|
|                                 |                               | 2023<br>Budget    | 2022<br>Budget    | vs<br>2022   |                   |                   |   |   |
| <b>Personal Services</b>        |                               |                   |                   |              |                   |                   |   |   |
| 01-540-51010                    | SALARY & WAGES                | \$ 84,792         | \$ 75,986         | 11.6%        | \$ 55,988         | \$ 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             | 5,500             | 0.0%         | 120               | 66                |   |   |
| 01-540-51030                    | OPERS                         | 18,467            | 16,015            | 15.3%        | 12,062            | 12,544            |   |   |
| 01-540-51041                    | WORKER'S COMP                 | 1,156             | 1,111             | 4.0%         | 281               | 1,470             |   |   |
| 01-540-51050                    | UNIFORM ALLOWANCE             | 1,400             | 1,400             | 0.0%         | 234               | 1,400             |   | Two Staff Members (Custodian & Service Worker)  |
| 01-540-51070                    | TRANSFER TO HEALTH INSURANCE  | 35,544            | 33,218            | 7.0%         | 33,218            | 30,198            |   |   |
| 01-540-51071                    | DENTAL INSURANCE              | 954               | 936               | 2.0%         | 619               | 860               |   |   |
| 01-540-51072                    | VISION                        | 183               | 179               | 2.0%         | 128               | 164               |   |   |
| 01-540-51073                    | LIFE                          | 199               | 195               | 2.0%         | 88                | 119               |   |   |
| 01-540-51076                    | MEDICARE                      | 1,245             | 1,080             | 15.3%        | 753               | 770               |   |   |
| <b>Total Personal Services</b>  |                               | <b>\$ 149,440</b> | <b>\$ 135,620</b> | <b>10.2%</b> | <b>\$ 103,490</b> | <b>\$ 105,940</b> |   |   |
| <b>Other Expenditures</b>       |                               |                   |                   |              |                   |                   |   |   |
| 01-540-51131                    | UTILITIES/ELEC.               | \$26,500          | \$ 24,700         | 7.3%         | \$ 18,865         | \$ 26,911         | AEP Bills for the Mansion   | estimated \$25200 in 2022. Added 5% for 2023  |
| 01-540-51133                    | UTILITIES/GAS                 | 9,700             | 9,300             | 4.3%         | 6,031             | 4,410             | Columbia Gas Bills for the Mansion  | Roughly 4% increase for 2023  |
| 01-540-51190                    | CONTRACTS                     | 60,000            | 32,350            | 85.5%        | 12,040            | 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             | 3,000             | 0.0%         | 2,720             | 1,360             | Testing of preschool rooms for lead dust (preventative in nature)               |   |
| 01-540-51320                    | OPERATING EXPENSES            | 14,500            | 14,500            | 0.0%         | 7,518             | 13,552            | Bathroom supplies, light bulbs, paint, filters, Flooring work                   | No Change   |
| 01-540-51321                    | CLEANING SUPPLIES             | 11,200            | 11,200            | 0.0%         | 4,954             | 6,322             | Cleaning Supplies for the Mansion   |   |
| 01-540-51330                    | REPAIR/MAINT. SUPPLIES        | 27,950            | 22,950            | 21.8%        | 17,995            | 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             | 4,020             | 0.0%         | 2,565             | 3,154             | Security Monitoring, Fire suppression inspections                               | No Change   |
| 01-540-51440                    | MANSION EXPANSION             |                   |                   |              |                   | 166,916           |   |   |
| <b>Total Other Expenditures</b> |                               | <b>\$ 156,870</b> | <b>\$ 122,020</b> | <b>28.6%</b> | <b>\$ 72,689</b>  | <b>\$ 253,162</b> |   |   |
| <b>Total Jeffrey Mansion</b>    |                               | <b>\$ 306,310</b> | <b>\$ 257,640</b> | <b>18.9%</b> | <b>\$ 176,179</b> | <b>\$ 359,102</b> |   |   |

## Parks Expenditure Detail

| Account                         | Description                  | Revised 2023      |                   |               | YTD<br>9/30/22    | 2021<br>Actual    | Account Notes  | 2023 Budget Notes  |
|---------------------------------|------------------------------|-------------------|-------------------|---------------|-------------------|-------------------|--|--|
|                                 |                              | 2023<br>Budget    | 2022<br>Budget    | vs<br>2022    |                   |                   |  |  |
| <b>Personal Services</b>        |                              |                   |                   |               |                   |                   |  |  |
| 01-570-51010                    | SALARY & WAGES               | \$ 237,447        | \$ 186,149        | 27.6%         | \$ 140,730        | \$ 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            | 17,000            | 0.0%          | 14,569            | 12,415            |  | Community Events expansion. Had to move money in 2022 into overtime  |
| 01-570-51012                    | SEASONAL                     | 12,000            | -                 | #DIV/0!       | -                 | 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                        | 46,382            | 42,777            | 8.4%          | 27,720            | 35,510            |  |  |
| 01-570-51041                    | WORKER'S COMP                | 3,403             | 3,272             | 4.0%          | 828               | 2,098             |  |  |
| 01-570-51050                    | UNIFORM ALLOWANCE            | 2,100             | 2,100             | 0.0%          | 700               | 2,013             |  | 3 Staff Members (Supervisor, Grounds Maintenance & Service Worker)   |
| 01-570-51070                    | TRANSFER TO HEALTH INSURANCE | 18,096            | 16,912            | 7.0%          | 16,912            | 15,375            |  |  |
| 01-570-51071                    | DENTAL INSURANCE             | 330               | 479               | -31.2%        | 317               | 440               |  |  |
| 01-570-51072                    | VISION                       | 119               | 479               | -75.1%        | 114               | 147               |  |  |
| 01-570-51073                    | LIFE                         | 75                | 479               | -84.2%        | 73                | 99                |  |  |
| 01-570-51076                    | MEDICARE                     | 3,779             | 2,946             | 28.3%         | 2,226             | 2,977             |  |  |
| <b>Total Personal Services</b>  |                              | <b>\$ 340,732</b> | <b>\$ 272,593</b> | <b>25.0%</b>  | <b>\$ 204,189</b> | <b>\$ 267,878</b> |  |  |
| <b>Other Expenditures</b>       |                              |                   |                   |               |                   |                   |  |  |
| 01-570-51131                    | UTILITIES/ELEC.              | \$2,800           | \$1,900.00        | 47.4%         | \$ 1,443          | \$ 1,434          | Park Lights  | Increased Electric slightly short in 2022 plus the addition for CW parks   |
| 01-570-51190                    | CONTRACTS                    | 49,000            | \$4,050.00        | 1109.9%       | 3,789             | 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               | -                 | \$80,000.00       |               | -                 | 21,473            |  |  |
| 01-570-51320                    | OPERATING EXPENSES           | 19,000            | \$19,000.00       | 0.0%          | 7,802             | 1,100             | Keys, nets, medical supplies, paint, picnic tables, pavers   | No Change  |
| 01-570-51321                    | SMALL TOOLS AND EQUIPMENT    | 1,100             | \$1,100.00        | 0.0%          | 257               | 8,619             |  |  |
| 01-570-51330                    | REPAIR/MAINT. SUPPLIES       | 10,500            | \$15,000.00       | -30.0%        | 12,411            | 13,208            | Utility vehicle repairs, playground equipment repairs  |  |
| 01-570-51350                    | ATHLETIC FIELD MAINTENANCE   | 14,000            | \$20,500.00       | -31.7%        | 7,377             | 6,661             | field paint, turf rehab,   | Consolidated much of the turf maintenance work into a turf maintenance contract  |
| 01-570-51370                    | LANDSCAPING                  | 20,000            | \$14,000.00       | 42.9%         | 7,454             | -                 | 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.           |
| <b>Total Other Expenditures</b> |                              | <b>\$ 116,400</b> | <b>\$ 155,550</b> | <b>-25.2%</b> | <b>\$ 40,533</b>  | <b>\$ 56,295</b>  |  |  |
| <b>Total Jeffrey Park</b>       |                              | <b>\$ 457,132</b> | <b>\$ 428,143</b> | <b>6.8%</b>   | <b>\$ 244,722</b> | <b>\$ 324,173</b> |  |  |

## Recreation Fund Transfer

| Account                        | Description              | Revised 2023   |                |            | YTD<br>9/30/22 | 2021<br>Actual | Account Notes | 2023 Budget Notes |
|--------------------------------|--------------------------|----------------|----------------|------------|----------------|----------------|---------------|-------------------|
|                                |                          | 2023<br>Budget | 2022<br>Budget | vs<br>2022 |                |                |               |                   |
| 01-540-51610                   | RECREATION FUND TRANSFER | \$ 250,000     | \$ 250,000     | 0.0%       | \$ 250,000     | \$ 90,000      |               |                   |
| Total Recreation Fund Transfer |                          | \$ 250,000     | \$ 250,000     | 0.0%       | \$ 250,000     | \$ 90,000      |               |                   |

## Capital Expenditures Detail

| Account                    | Description                           | 2023<br>Budget | Revised<br>2022<br>Budget | 2023<br>vs<br>2022 | YTD<br>9/30/22 | 2021<br>Actual | Account Notes | 2023 Budget Notes |
|----------------------------|---------------------------------------|----------------|---------------------------|--------------------|----------------|----------------|---------------|-------------------|
| 01-960-51612               | TRANSFER TO CAPITAL IMPROVEMENTS FUND | \$ 1,100,000   | \$ 1,000,000              | 10.0%              | \$ 750,000     | \$ 800,000     |               |                   |
| Total Capital Expenditures |                                       | \$ 1,100,000   | \$ 1,000,000              | 25.0%              | \$ 750,000     | \$ 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.

|  | <b>2023</b>        | <b>Revised</b>     |  | <b>2023</b>    | <b>YTD</b>         | <b>2021</b>       |
|--|--------------------|--------------------|--|----------------|--------------------|-------------------|
|  | <b>Budget</b>      | <b>2022</b>        |  | <b>vs 2022</b> | <b>09/30/22</b>    | <b>Actual</b>     |
|  |                    | <b>Budget</b>      |  |                |                    |                   |
| <b>Revenue</b>                           |                    |                    |  |                |                    |                   |
| Auto License Tax 7.5%                    | \$ 4,686           | \$ 4,384           |  | 6.9%           | \$ 3,595           | \$ 4,686          |
| Gasoline Excise and License Tax 7.5% (1) | 42,811             | 463 (1)            |  | 9146.4%        | (16,015)           | 89,524            |
| Interest                                 | 605                | 898                |  | -32.6%         | 580                | 605               |
| <b>Total Revenue</b>                     | <b>\$ 48,102</b>   | <b>\$ 5,745</b>    |  | <b>737.3%</b>  | <b>\$ (11,840)</b> | <b>\$ 94,815</b>  |
| <b>Expenditures</b>                      |                    |                    |  |                |                    |                   |
| Operating Expenses                       | \$ 77,412          | \$ 54,246          |  | 42.7%          | \$ 54,524          | \$ 57,150         |
| <b>Total Expenditures</b>                | <b>\$ 77,412</b>   | <b>\$ 54,246</b>   |  | <b>42.7%</b>   | <b>\$ 54,524</b>   | <b>\$ 57,150</b>  |
| <b>Revenues Over(Under) Expenditures</b> | <b>\$ (29,310)</b> | <b>\$ (48,501)</b> |  |                | <b>\$ (66,364)</b> | <b>\$ 37,665</b>  |
| <b>Other Financing Sources</b>           |                    |                    |  |                |                    |                   |
| BWC Rebate                               |                    |                    |  |                |                    | \$ 813            |
| <b>Other Financing Uses</b>              |                    |                    |  |                |                    |                   |
| Prior Year Encumbrances                  |                    | 11,267             |  | -100%          | 7,336              |                   |
| <b>Total Other Uses</b>                  | <b>\$ -</b>        | <b>\$ 11,267</b>   |  |                | <b>\$ 7,336</b>    | <b>\$ -</b>       |
| <b>Beginning Fund Balance</b>            |                    |                    |  |                |                    |                   |
| Net Increase (Decrease)                  | \$ 76,167          | \$ 135,935         |  | -44.0%         | \$ 135,935         | \$ 97,457         |
|  | (29,310)           | (59,768)           |  |                | (73,700)           | 38,478            |
| <b>Ending Fund Balance</b>               | <b>\$ 46,856</b>   | <b>\$ 76,167</b>   |  | <b>-38.5%</b>  | <b>\$ 62,235</b>   | <b>\$ 135,935</b> |

(1) Estimate reduced for prior year Gasoline Excised Tax 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 | Revised 2023   |                |            | YTD<br>9/30/22 | 2021<br>Actual | Account Notes | 2023 Budget Notes |
|---------|-------------|----------------|----------------|------------|----------------|----------------|---------------|-------------------|
|         |             | 2023<br>Budget | 2022<br>Budget | vs<br>2022 |                |                |               |                   |

### Personal Services

|                                |              |                  |                  |             |                  |                  |  |  |
|--------------------------------|--------------|------------------|------------------|-------------|------------------|------------------|--|--|
| 02-375-51011                   | OVERTIME     | \$ 10,000        | \$ 10,000        | 0.0%        | \$ 10,000        | \$ 10,814        |  |  |
| 02-375-51030                   | OPERS        | 2,250            | 2,250            | 0.0%        | 2,649            | 2,425            |  |  |
| 02-375-51041                   | WORKERS COMP | 162              | 162              | 0.0%        | 41               | 179              |  |  |
| <b>Total Personal Services</b> |              | <b>\$ 12,412</b> | <b>\$ 12,412</b> | <b>0.0%</b> | <b>\$ 12,690</b> | <b>\$ 13,418</b> |  |  |

### Other Expenditures

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

|                            |  |                  |                  |              |                  |                  |  |  |
|----------------------------|--|------------------|------------------|--------------|------------------|------------------|--|--|
| <b>Total State Highway</b> |  | <b>\$ 77,412</b> | <b>\$ 54,246</b> | <b>42.7%</b> | <b>\$ 54,524</b> | <b>\$ 57,150</b> |  |  |
|----------------------------|--|------------------|------------------|--------------|------------------|------------------|--|--|

## 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<br>Budget      | Revised<br>2022<br>Budget | 2023<br>vs 2022 | YTD<br>09/30/22   | 2021<br>Actual    |
|-----------------------------------|---------------------|---------------------------|-----------------|-------------------|-------------------|
| <b>Revenue</b>                    |                     |                           |                 |                   |                   |
| Auto License Tax 92.5%            | \$ 55,000           | \$ 55,000                 | 0.0%            | \$ 44,341         | \$ 51,612         |
| Gasoline Excise Tax 92.5%         | 527,000             | 566,713 (1)               | -7.0%           | 425,329           | 481,285           |
| Permissive Tax (State)            | 80,000              | 80,000                    | 0.0%            | 60,874            | 86,385            |
| Permissive Tax (County)           | 47,000              | 47,000                    | 0.0%            | 47,429            | 45,499            |
| Interest                          | 1,600               | 1,600                     | 0.0%            | 589               | 1,612             |
| <b>Total Revenue</b>              | <b>\$ 710,600</b>   | <b>\$ 750,313</b>         | <b>-5.3%</b>    | <b>\$ 578,562</b> | <b>\$ 666,393</b> |
| <b>Expenditures</b>               |                     |                           |                 |                   |                   |
| Street Maintenance                | \$ 1,086,748        | \$ 899,342                | 20.8%           | \$ 634,972        | \$ 836,732        |
| <b>Total Expenditures</b>         | <b>\$ 1,086,748</b> | <b>\$ 899,342</b>         | <b>20.8%</b>    | <b>\$ 634,972</b> | <b>\$ 836,732</b> |
| Revenues Over(Under) Expenditures | \$ (376,148)        | \$ (149,029)              |                 | \$ (56,411)       | \$ (170,339)      |
| <b>Other Financing Sources</b>    |                     |                           |                 |                   |                   |
| Transfer From General Fund        | \$ 370,000          | \$ 66,000                 | 460.6%          | \$ 66,000         | \$ 66,000         |
| CARES Reimbursement               |                     |                           |                 |                   |                   |
| BWC Rebate                        |                     |                           |                 |                   | 14,004            |
| <b>Total Other Sources</b>        | <b>\$ 370,000</b>   | <b>\$ 66,000</b>          | <b>460.6%</b>   | <b>\$ 66,000</b>  | <b>\$ 80,004</b>  |
| <b>Other Financing Uses</b>       |                     |                           |                 |                   |                   |
| Prior Year Encumbrances           |                     | \$ 3,499                  | -100.0%         | \$ 4,032          | \$ 8,100          |
|                                   | \$ -                | \$ 3,499                  | -100.0%         | \$ 4,032          | \$ 8,100          |
| <b>Beginning Balance</b>          |                     |                           |                 |                   |                   |
| Net Increase (Decrease)           | \$ 44,914           | \$ 131,442                | -65.8%          | \$ 131,442        | \$ 229,877        |
|                                   | (6,148)             | (86,528)                  |                 | 5,557             | (98,435)          |
| <b>Ending Cash Balance</b>        | <b>\$ 38,766</b>    | <b>\$ 44,914</b>          | <b>-13.7%</b>   | <b>\$ 136,999</b> | <b>\$ 131,442</b> |

(1) Estimate increased for prior year Gasoline Excised Tax incorrectly posted to the State Highway Fund in 2021 (\$46,713) rather than the Street Maintenance Fund. The correction will be posted in budget year 2022.

### Street Maintenance Expenditure Detail

| Account | Description | Revised     |             | 2023    | YTD | 2021 | Account Notes | 2023 Budget Notes |
|---------|-------------|-------------|-------------|---------|-----|------|---------------|-------------------|
|         |             | 2023 Budget | 2022 Budget | vs 2022 |     |      |               |                   |

#### Personal Services

|                                |                              |                   |                   |              |                   |                   |  |   |
|--------------------------------|------------------------------|-------------------|-------------------|--------------|-------------------|-------------------|--|---|
| 03-380-51010                   | SALARY & WAGES               | \$ 516,397        | \$ 390,676        | 32.2%        | \$ 285,882        | \$ 397,407        | Street department supervisor and employees |   |
| 03-380-51011                   | OVERTIME                     | 18,000            | 18,000            | 0.0%         | 7,338             | 9,486             | Snow plowing, etc.                         |   |
| 03-380-51030                   | OPERS                        | 108,709           | 78,835            |              | 67,632            | 80,165            |  | Under-allocated in 2020; increase reflects correction |
| 03-380-51041                   | WORKERS COMP                 | 7,588             | 5,906             | 28.5%        | 1,495             | 3,086             |  |   |
| 03-380-51070                   | TRANSFER TO HEALTH INSURANCE | 63,218            | 59,082            | 7.0%         | 59,082            | 53,711            |  |   |
| 03-380-51071                   | DENTAL                       | 2,327             | 2,282             | 2.0%         | 1,510             | 1,998             |  |   |
| 03-380-51072                   | VISION                       | 255               | 250               | 2.0%         | 178               | 229               |  |   |
| 03-380-51073                   | LIFE                         | 585               | 573               | 2.0%         | 263               | 358               |  |   |
| 03-380-51076                   | MEDICARE                     | 7,749             | 5,317             | 45.7%        | 4,728             | 5,836             |  |   |
| <b>Total Personal Services</b> |                              | <b>\$ 724,827</b> | <b>\$ 560,921</b> | <b>29.2%</b> | <b>\$ 428,107</b> | <b>\$ 552,275</b> |  |   |

#### Other Expenditures

|                                 |                             |                   |                   |             |                   |                   |  |  |
|---------------------------------|-----------------------------|-------------------|-------------------|-------------|-------------------|-------------------|--|--|
| 03-380-51190                    | CONTRACT/PROFESSIONAL       | \$ 6,000          | \$ 6,000          | 0.0%        | \$ 6,000          | \$ 3,964          | Major roadway/sign repairs.  |  |
| 03-380-51193                    | CURB REPLACEMENT            | 3,000             | 2,000             | 50.0%       | 1,881             | 2,000             | Forms, pins, concrete, finishing tools, etc.   |  |
| 03-380-51312                    | MORPC INVOICE               | 35,000            | 15,000.00         | 133.3%      | -                 |                   | To cover yearly invoice from MORPC for street projects.  |  |
| 03-380-51320                    | OPERATING EXPENSES          | 110,000           | 110,000           | 0.0%        | 54,010            | 100,500           | Paver, rollers, heat welder, plate compactor, etc.   |  |
| 03-380-51321                    | WEED CONTROL - CURBS        | 2,000             | 2,000             | 0.0%        | -                 | 576               | Herbicide applications.  |  |
| 03-380-51330                    | REPAIR/MAINTENANCE SUPPLIES | 50,000            | 50,000            | 0.0%        | 37,539            | 50,000            | Rock salt, aggregate, asphalt, etc.  |  |
| 03-380-51360                    | FUEL                        | 7,500             | 5,000             | 50.0%       | 5,000             | 3,996             | Gasoline and Diesel (pickup trucks, dump trucks, backhoe, asphalt paver, vibratory roller, etc.).                                |  |
| 03-380-51380                    | SIGNS & MARKS               | 75,000            | 75,000            | 0.0%        | 29,016            | 50,000            | Regulatory and way finding signage, paint/thermoplastic, etc.  |  |
| 03-700-51510                    | OPWC REPAYMENT              | 73,421            | 73,421            | 0.0%        | 73,421            | 73,421            | Debt Service (Cassady Avenue Project) will be paid off as of 2028 (annual permissive tax covers half of this expense each year). |  |
| <b>Total Other Expenditures</b> |                             | <b>\$ 361,921</b> | <b>\$ 338,421</b> | <b>6.9%</b> | <b>\$ 206,866</b> | <b>\$ 284,457</b> |  |  |

|                                 |                     |                   |              |                   |                   |
|---------------------------------|---------------------|-------------------|--------------|-------------------|-------------------|
| <b>Total Street Maintenance</b> | <b>\$ 1,086,748</b> | <b>\$ 899,342</b> | <b>20.8%</b> | <b>\$ 634,972</b> | <b>\$ 836,732</b> |
|---------------------------------|---------------------|-------------------|--------------|-------------------|-------------------|



## Recreation Fund

|   | 2023<br>Budget      | Revised<br>2022<br>Budget | 2023<br>vs 2021 | YTD<br>09/30/22     | 2021<br>Actual      |
|---|---------------------|---------------------------|-----------------|---------------------|---------------------|
| <b>Revenue</b>                                  |                     |                           |                 |                     |                     |
| Recreation Programs                             | \$ 420,000          | \$ 410,000                | 2.4%            | \$ 377,230          | \$ 352,390          |
| Mansion and Facility Rentals                    | 105,000             | 95,000                    | 10.5%           | 76,527              | 81,997              |
| Jeffrey Summer Camp                             | 535,000             | 509,000                   | 5.1%            | 496,133             | 351,706             |
| Preschool                                       | 335,000             | 280,000                   | 19.6%           | 188,781             | 308,620             |
| Before and After Care                           | 460,000             | 445,000                   | 3.4%            | 791,100             | 316,420             |
| ARP Hazard Pay                                  |                     | 42,000                    | -100.0%         |                     |                     |
| Misc.   | 5,000               | 5,000                     | 0.0%            | 2,700               |                     |
| <b>Total Revenue</b>                            | <b>\$ 1,860,000</b> | <b>\$ 1,786,000</b>       | <b>4.1%</b>     | <b>\$ 1,932,471</b> | <b>\$ 1,411,133</b> |
| <b>Expenditures</b>                             |                     |                           |                 |                     |                     |
| Administration                                  | \$ 651,170          | \$ 607,670                | 7.2%            | \$ 457,212          | \$ 483,937          |
| Programs  | 388,424             | 336,112                   | 15.6%           | 237,947             | 263,648             |
| Preschool                                       | 356,583             | 290,435                   | 22.8%           | 218,003             | 291,399             |
| Before and After School Program                 | 387,477             | 337,377                   | 14.8%           | 204,214             | 238,724             |
| Jeffrey Summer Camp                             | 456,925             | 417,712                   | 9.4%            | 360,139             | 264,319             |
| <b>Total Expenditures</b>                       | <b>\$ 2,240,579</b> | <b>\$ 1,989,306</b>       | <b>12.6%</b>    | <b>\$ 1,477,516</b> | <b>\$ 1,542,027</b> |
| Revenues Over(Under) Expenditures               | \$ (380,579)        | \$ (203,306)              |                 | \$ 454,956          | \$ (130,894)        |
| <b>Other Financing Sources</b>                  |                     |                           |                 |                     |                     |
| Operating Transfers From the General Fund       | \$ 250,000          | \$ 250,000                | 0.0%            | \$ 250,000          | \$ 90,000           |
| BWC Rebate                                      |                     |                           |                 |                     | 64,472              |
| OCCRRA COVID Relief                             |                     | 575,977                   |                 |                     |                     |
| CARES   |                     |                           |                 |                     | 202,526             |
| <b>Total Other Sources</b>                      | <b>\$ 250,000</b>   | <b>\$ 825,977</b>         | <b>-69.7%</b>   | <b>\$ 250,000</b>   | <b>\$ 356,998</b>   |
| <b>Other Financing Uses</b>                     |                     |                           |                 |                     |                     |
| Recreation Capital                              | \$ 50,000           |                           |                 |                     |                     |
| Jeffrey Mansion Fund Capital                    |                     |                           |                 |                     |                     |
| Jeffrey Mansion Debt Service (Transfer to bond) | 111,747             | 112,616                   | -0.8%           | 112,616             | 112,430             |
| OCCRRA COVID Relief                             | 200,000             |                           |                 |                     |                     |
| Prior Year Encumbrances                         |                     | 366,134                   | -100.0%         | 250,840             | 16,799              |
| <b>Total Other Uses</b>                         | <b>\$ 311,747</b>   | <b>\$ 478,750</b>         | <b>-34.9%</b>   | <b>\$ 363,456</b>   | <b>\$ 129,229</b>   |
| <b>Beginning Fund Balance</b>                   |                     |                           |                 |                     |                     |
|   | \$ 785,389          | \$ 511,469                | 53.6%           | \$ 511,469          | \$ 414,594          |
| Net Increase (Decrease)                         | (442,326)           | 143,921                   |                 | 341,500             | 96,875              |
| Estimated Unspent Appropriations                | 130,000             | 130,000                   |                 |                     |                     |
| <b>Ending Fund Balance</b>                      | <b>\$ 473,063</b>   | <b>\$ 785,389</b>         | <b>-39.8%</b>   | <b>\$ 852,969</b>   | <b>\$ 511,469</b>   |

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.

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.

**Recreation Administration Expenditure Detail**

| Account | Description | Revised 2023   |                |            | YTD<br>9/30/22 | 2021<br>Actual | Account Notes | 2023 Budget Notes |
|---------|-------------|----------------|----------------|------------|----------------|----------------|---------------|-------------------|
|         |             | 2023<br>Budget | 2022<br>Budget | vs<br>2022 |                |                |               |                   |

**Personal Services**

|                                |                    |                   |                   |             |                   |                   |   |   |
|--------------------------------|--------------------|-------------------|-------------------|-------------|-------------------|-------------------|---|---|
| 05-510-51010                   | SALARY & WAGES     | 424,289           | 397,491.07        | 6.7%        | 295,336.16        | 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              | 59,400            | 55,649            | 6.7%        | \$38,061.63       | 45,794            |   |   |
| 05-510-51041                   | WORKER'S COMP      | 6,025             | 6,403             | -5.9%       | 1,620             | 4,371             |   |   |
| 05-510-51070                   | TRANSFER TO HEALTH | 93,373            | 87,264            | 7.0%        | 87,264            | 79,331            |   |   |
| 05-510-51071                   | DENTAL             | 2,044             | 2,004             | 2.0%        | 1,326             | 1,843             |   |   |
| 05-510-51072                   | VISION             | 92                | 90                | 2.0%        | 64                | 82                |   |   |
| 05-510-51073                   | LIFE               | 496               | 486               | 2.0%        | 219               | 297               |   |   |
| 05-510-51076                   | MEDICARE           | 6,152             | 5,764             | 6.7%        | 4,192             | 4,664             |   |   |
| <b>Total Personal Services</b> |                    | <b>\$ 591,870</b> | <b>\$ 555,150</b> | <b>6.6%</b> | <b>\$ 428,083</b> | <b>\$ 467,394</b> |   |   |

**Other Expenditures**

|                                 |                                  |                  |                  |              |                  |                  |   |  |
|---------------------------------|----------------------------------|------------------|------------------|--------------|------------------|------------------|---|--|
| 05-510-51021                    | MEETING MEALS                    | \$550            | \$ 210           | 161.9%       | \$ 210           | \$ 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            | 2,060            | 33.5%        | 384              | 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           | 12,000           | 0.0%         | 10,290           |                  |   | We anticipate this being the fee in 2023 based on our program receipts |
| 05-510-51310                    | OFFICE SUPPLIES                  | 3,500            | 3,500            | 0.0%         | 2,097            | 2,573            | Paper, note pads, pens, etc.  |  |
| 05-510-51320                    | OPERATING EXPENSES               | 2,500            | 2,000            | 25.0%        | 1,887            | 2,525            | Postage, Laminator, signs, business cards, OPRA membership                        |  |
| 05-510-51321                    | BROCHURE                         | 21,000           | 18,750           | 12.0%        | 13,737           | -                | 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            | 4,000            | 75.0%        | 524              | 274              |   | OPRA membership and conference for staff                               |
| <b>Total Other Expenditures</b> |                                  | <b>\$ 59,300</b> | <b>\$ 52,520</b> | <b>12.9%</b> | <b>\$ 29,129</b> | <b>\$ 16,543</b> |   |  |

**Total Recreation Admin.      \$ 651,170    \$ 607,670      7.2%    \$ 457,212    \$ 483,937**

## Recreation Programs Expenditure Detail

| Account | Description | 2023<br>Budget | Revised 2022<br>Budget | 2023<br>vs<br>2022 | YTD<br>9/30/22 | 2021<br>Actual | Account Notes | 2023 Budget Notes |
|---------|-------------|----------------|------------------------|--------------------|----------------|----------------|---------------|-------------------|
|---------|-------------|----------------|------------------------|--------------------|----------------|----------------|---------------|-------------------|

**Personal Services**

|              |                                |                  |                  |             |                 |                 |                        |           |
|--------------|--------------------------------|------------------|------------------|-------------|-----------------|-----------------|------------------------|-----------|
| 05-520-51010 | SALARY & WAGES                 | \$ 20,000        | \$ 20,000        | 0.0%        | \$ 3,961        | \$ 3,515        | All Seasonal Employees | No change |
| 05-520-51011 | RENTALS OT                     | 750              | 750              | 0.0%        | -               | -               |                        |           |
| 05-520-51030 | OPERS                          | 3,550            | 2,800            | 26.8%       | 554             | 482             |                        |           |
| 05-520-51041 | WORKER'S COMP                  | 284              | 322              | -11.8%      | 82              | 252             |                        |           |
| 05-520-51076 | MEDICARE                       | 290              | 290              | 0.0%        | 57              | 51              |                        |           |
|              | <b>Total Personal Services</b> | <b>\$ 24,874</b> | <b>\$ 24,162</b> | <b>2.9%</b> | <b>\$ 4,654</b> | <b>\$ 4,299</b> |                        |           |

**Other Expenditures**

|              |                                 |                   |                   |              |                   |                   |   |   |
|--------------|---------------------------------|-------------------|-------------------|--------------|-------------------|-------------------|---|---|
| 05-520-51320 | OPERATING EXPENSES              | \$9,500           | \$ 10,500         | -9.5%        | \$ 7,841          | \$ 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            | 29,000            | 0.0%         | 17,844            | 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             | 3,300             | 0.0%         | 2,876             | 2,847             | We pay the community garden the registration fees that we collect   | Pass Through - Maxed out  |
| 05-520-51323 | UNIFORMS                        | 29,000            | 25,600            | 13.3%        | 17,738            | 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             | 5,850             | 25.6%        | 4,725             | 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             | 5,000             | 0.0%         | 2,754             | 2,500             | Medals and trophies for participants.   | No Change   |
| 05-520-51326 | BACKGROUND CHECKS               | 1,500             | 1,500             | 0.0%         | 299               | 299               |   | No Change   |
| 05-520-51710 | PROFESSIONALS                   | 260,000           | 215,000           | 20.9%        | 168,044           | 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            | 15,900            | 18.9%        | 11,147            | 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                     |                   | 300               | -100.0%      | 25                | 291               | Food for program activities (i.e. volunteer meals)  | moved to admin meals (510)  |
|              | <b>Total Other Expenditures</b> | <b>\$ 363,550</b> | <b>\$ 311,950</b> | <b>16.5%</b> | <b>\$ 233,293</b> | <b>\$ 259,349</b> |   |   |

|                                  |                   |                   |              |                   |                   |
|----------------------------------|-------------------|-------------------|--------------|-------------------|-------------------|
| <b>Total Recreation Programs</b> | <b>\$ 388,424</b> | <b>\$ 336,112</b> | <b>15.6%</b> | <b>\$ 237,947</b> | <b>\$ 263,648</b> |
|----------------------------------|-------------------|-------------------|--------------|-------------------|-------------------|

## Jeffrey Preschool

| Account | Description | Revised |        | 2023 | YTD     | 2021   | Account Notes | 2023 Budget Notes |
|---------|-------------|---------|--------|------|---------|--------|---------------|-------------------|
|         |             | 2023    | 2022   | vs   |         |        |               |                   |
|         |             | Budget  | Budget | 2022 | 9/30/22 | Actual |               |                   |

### Personal Services

|                                |                                |                   |                   |              |                   |                   |                                 |   |
|--------------------------------|--------------------------------|-------------------|-------------------|--------------|-------------------|-------------------|---------------------------------|---|
| 05-525-51010                   | SALARY & WAGES                 | \$ 284,110        | \$ 227,000        | 25.2%        | \$ 173,573        | \$ 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             | 1,800             | 100.0%       | \$ -              |                   |                                 |   |
| 05-525-51030                   | OPERS                          | 39,775            | 32,032            | 24.2%        | 24,185            | 32,884            |                                 |   |
| 05-525-51041                   | WORKER'S COMP                  | 4,034             | 3,685             | 9.5%         | 933               | 2,615             |                                 |   |
| 05-525-51070                   | HEALTH INSURANCE               | 3,943             | 11,000            | -64.2%       | 11,000            | 10,000            |                                 |   |
| 05-525-51076                   | MEDICARE                       | 4,120             | 3,318             | 24.2%        | 2,329             | 3,275             |                                 |   |
| <b>Total Personal Services</b> |                                | <b>\$ 339,583</b> | <b>\$ 278,835</b> | <b>21.8%</b> | <b>\$ 212,018</b> | <b>\$ 284,289</b> |                                 |   |

### Other Expenditures

|                                 |                    |                  |                  |              |                 |                 |  |                       |
|---------------------------------|--------------------|------------------|------------------|--------------|-----------------|-----------------|--|-----------------------|
| 05-525-51300                    | SNACKS             | 2,100            | 500              | 320.0%       | 199             | 42              |  | OCCRA money purchases |
| 0-5-525-51301                   | SUPPLIES           | 3,200            | 2,422            | 32.1%        | 1,770           | 1,203           |  | OCCRA money purchases |
| 0-5-525-51302                   | EQUIPMENT          | 1,200            | 1,524            | -21.3%       | 1,357           | 946             |  | OCCRA money purchases |
| 0-5-525-51303                   | PROF DEVELOPMENT   | 2,500            | 500              | 400.0%       | 33              | 48              |  | OCCRA money purchases |
| 05-525-51320                    | OPERATING EXPENSES | 8,000            | 6,654            | 20.2%        | 2,626           | 4,872           |  | OCCRA money purchases |
| <b>Total Other Expenditures</b> |                    | <b>\$ 17,000</b> | <b>\$ 11,600</b> | <b>46.6%</b> | <b>\$ 5,985</b> | <b>\$ 7,111</b> |  |                       |

|                                  |                   |                   |              |                   |                   |
|----------------------------------|-------------------|-------------------|--------------|-------------------|-------------------|
| <b>Total Recreation Programs</b> | <b>\$ 356,583</b> | <b>\$ 290,435</b> | <b>22.8%</b> | <b>\$ 218,003</b> | <b>\$ 291,399</b> |
|----------------------------------|-------------------|-------------------|--------------|-------------------|-------------------|

## Before and After School Care

| Account                          | Description                    | 2023<br>Budget    | Revised<br>2022<br>Budget | 2023<br>vs<br>2022 | YTD<br>9/30/22    | 2021<br>Actual    | Account Notes  | 2023 Budget Notes  |
|----------------------------------|--------------------------------|-------------------|---------------------------|--------------------|-------------------|-------------------|--|--|
| <b>Personal Services</b>         |                                |                   |                           |                    |                   |                   |  |  |
| 05-526-51010                     | SALARY & WAGES                 | \$ 288,056        | \$ 246,156                | 17.0%              | \$ 167,353        | \$ 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. OCCRRA 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                          | 40,328            | 34,462                    | 17.0%              | 23,430            | 27,179            |  |  |
| 05-526-51041                     | WORKER'S COMP                  | 4,090             | 3,965                     | 3.2%               | 1,003             | 2,715             |  |  |
| 05-526-51076                     | MEDICARE                       | 4,177             | 3,569                     | 17.0%              | 2,354             | 2,775             |  |  |
| <b>Total Personal Services</b>   |                                | <b>\$ 336,652</b> | <b>\$ 288,152</b>         | <b>16.8%</b>       | <b>\$ 194,140</b> | <b>\$ 227,267</b> |  |  |
| <b>Other Expenditures</b>        |                                |                   |                           |                    |                   |                   |  |  |
| 05-526-51320                     | OPERATING EXPENSES             | \$ 6,825          | \$ 6,825                  | 0.0%               | \$ 4,206          | \$ 3,923          | Background checks, bus parts, Lowes supplies, cleaning supplies  |  |
| 05-526-51321                     | BACKGROUND CHECKS              | 2,500             | 1,550                     | 61.3%              | 518               | -                 |  | increase in fees and number of staff   |
| 05-526-51322                     | SNACKS                         | 12,000            | 11,350                    | 5.7%               | 2,769             | 168               | Daily snacks   | back to normal spending  |
| 05-526-51323                     | SUPPLIES                       | 6,000             | 6,000                     | 0.0%               | 560               | 413               | Art supplies, science project supplies, paper, pencils   |  |
| 05-526-51440                     | EQUIPMENT                      | 7,000             | 7,000                     | 0.0%               | 1,315             | 2,149             | Games, books, balls, etc.  |  |
| 05-526-51710                     | PROFESSIONALS                  | 16,500            | 16,500                    | 0.0%               | 706               | 4,804             | Field trips and special guests   | not doing field trips, but use for bringing activities to the school.  |
| <b>Total Other Expenditures</b>  |                                | <b>\$ 50,825</b>  | <b>\$ 49,225</b>          | <b>3.3%</b>        | <b>\$ 10,074</b>  | <b>\$ 11,457</b>  |  |  |
| <b>Total Recreation Programs</b> |                                | <b>\$ 387,477</b> | <b>\$ 337,377</b>         | <b>14.8%</b>       | <b>\$ 204,214</b> | <b>\$ 238,724</b> |  |  |

## Jeffrey Camp Expenditure Detail

| Account                         | Description                    | Revised           |                   | 2023<br>vs<br>2022 | YTD<br>9/30/22    | 2021<br>Actual    | Account Notes   | 2023 Budget Notes  |
|---------------------------------|--------------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|---|--|
|                                 |                                | 2023<br>Budget    | 2022<br>Budget    |                    |                   |                   |   |  |
| <b>Personal Services</b>        |                                |                   |                   |                    |                   |                   |   |  |
| 05-580-51010                    | SALARIES & WAGES               | \$ 315,928        | \$ 283,897        | 11.3%              | \$ 260,377        | \$ 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                          | 44,230            | 39,746            | 11.3%              | 36,453            | 29,017            |   |  |
| 05-580-51041                    | WORKER'S COMP                  | 4,486             | 4,573             | -1.9%              | 1,157             | 4,255             |   |  |
| 05-580-51076                    | MEDICARE                       | 4,581             | 4,117             | 11.3%              | 3,739             | 2,964             |   |  |
| <b>Total Personal Services</b>  |                                | <b>\$ 369,225</b> | <b>\$ 332,332</b> | <b>11.1%</b>       | <b>\$ 301,726</b> | <b>\$ 243,692</b> |   |  |
| <b>Other Expenditures</b>       |                                |                   |                   |                    |                   |                   |   |  |
| 05-580-51260                    | REFUNDS                        | \$ -              | \$ 500            | -100.0%            | \$ -              | \$ -              | Participation refunds   | 99% pay off CC. Will cover out of Operating  |
| 05-580-51320                    | OPERATING EXPENSES             | 9,500             | 9,000             | 5.6%               | 7,143             | 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%              | 2,080             | -                 |   | increase in fees and number of staff   |
| 05-580-51322                    | SNACKS                         | 3,000             | 2,600             | 15.4%              | 2,000             | -                 |   | back to normal spending  |
| 05-580-51323                    | SUPPLIES                       | 2,700             | 2,700             | 0.0%               | 1,711             | 3,254             |   |  |
| 05-580-51324                    | EQUIPMENT                      | 2,000             | 1,600             | 25.0%              | 1,600             | 938               |   |  |
| 05-580-51325                    | SHIRTS                         | 7,500             | 6,900             | 8.7%               | 6,819             | 1,036             |   |  |
| 05-580-51710                    | PROFESSIONALS                  | 60,000            | 60,000            | 0.0%               | 37,060            | 9,244             | Field trips, busing, and special guests   |  |
| <b>Total Other Expenditures</b> |                                | <b>\$ 87,700</b>  | <b>\$ 85,380</b>  | <b>2.7%</b>        | <b>\$ 58,414</b>  | <b>\$ 20,627</b>  |   |  |
| <b>Total Jeffrey Camp</b>       |                                | <b>\$ 456,925</b> | <b>\$ 417,712</b> | <b>9.4%</b>        | <b>\$ 360,139</b> | <b>\$ 264,319</b> |   |  |

## 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<br>Budget    | Revised<br>2022<br>Budget | 2023<br>vs 2022 | YTD<br>09/30/22   | 2021<br>Actual    |
|-----------------------------------|-------------------|---------------------------|-----------------|-------------------|-------------------|
| <b>Revenue</b>                    |                   |                           |                 |                   |                   |
| Memberships etc.                  | \$ 320,000        | \$ 320,000                | 0.0%            | \$ 339,835        |                   |
| Pool Concessions Ordinance 12-22  |                   |                           |                 |                   | \$ 273,682        |
| <b>Total Revenue</b>              | <b>\$ 320,000</b> | <b>\$ 320,000</b>         | <b>0.0%</b>     | <b>\$ 339,835</b> | <b>\$ 273,682</b> |
| <b>Expenditures</b>               |                   |                           |                 |                   |                   |
| Operating Expenditures            | \$ 426,682        | \$ 370,331                | 15.2%           | \$ 299,769        | \$ 275,776        |
| Concessions                       | 4,000             | 4,000                     | 0.0%            | 1,957             | 1,788             |
| Estimated Unspent Appropriations  | (50,000)          | (50,000)                  |                 |                   |                   |
| <b>Total Expenditures</b>         | <b>\$ 380,682</b> | <b>\$ 324,331</b>         | <b>17.4%</b>    | <b>\$ 301,726</b> | <b>\$ 277,564</b> |
| Revenues Over(Under) Expenditures | \$ (60,682)       | \$ (4,331)                |                 | \$ 38,109         | \$ (3,882)        |
| <b>Other Financing Sources</b>    |                   |                           |                 |                   |                   |
| BWC Rebate/General Fund Transfer  | \$ 120,000        | \$ 200,000                |                 | \$ 150,000        | \$ 14,367         |
| <b>Total Other Sources</b>        | <b>\$ 120,000</b> | <b>\$ 200,000</b>         |                 | <b>\$ 150,000</b> | <b>\$ 14,367</b>  |
| Capital                           | \$ 50,000         | \$ 65,000                 | -23.1%          | \$ 9,522          |                   |
| Prior Year Encumbrances           |                   | 32,964                    | -100.0%         | 29,257            | \$ 3,632          |
| <b>Total Other Uses</b>           | <b>\$ 50,000</b>  | <b>\$ 97,964</b>          | <b>-49.0%</b>   | <b>\$ 38,779</b>  | <b>\$ 3,632</b>   |
| <b>Beginning Fund Balance</b>     |                   |                           |                 |                   |                   |
| Net Increase (Decrease)           | 9,318             | 97,705                    |                 | 149,330           | 6,853             |
| <b>Ending Fund Balance</b>        | <b>\$ 455,065</b> | <b>\$ 445,746</b>         | <b>2.1%</b>     | <b>\$ 497,372</b> | <b>\$ 348,042</b> |

## Pool Operations Expenditure Detail

| Account                      | Description                                    | Revised           |                   | 2023         | YTD               | 2021              | Account Notes  | 2023 Budget Notes   |
|------------------------------|--|-------------------|-------------------|--------------|-------------------|-------------------|--|---|
|                              |  | 2023 Budget       | 2022 Budget       | vs 2022      |                   |                   |  |   |
| <b>Personal Services</b>     |  |                   |                   |              |                   |                   |  |   |
| 14-550-51010                 | SALARY & WAGES                                 | \$ 19,205         | \$ 18,479         | 3.9%         | \$ 13,580         | \$ 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  | 2,689             | 2,587             | 3.9%         | 1,901             | 2,475             |  |   |
| 14-550-51041                 | WORKER'S COMP                                  | 310               | 298               | 4.1%         | 75                | 3,166             |  |   |
| 14-550-51076                 | MEDICARE                                       | 278               | 268               | 3.9%         | 181               | 253               |  |   |
|                              | <b>Total Personal Services</b>                 | <b>\$ 22,482</b>  | <b>\$ 21,631</b>  | <b>3.9%</b>  | <b>\$ 15,737</b>  | <b>\$ 24,542</b>  |  |   |
| <b>Other Expenditures</b>    |  |                   |                   |              |                   |                   |  |   |
| 14-550-51131                 | UTILITIES-ELEC.                                | \$ 17,000         | \$ 16,500         | 3.0%         | \$ 14,321         | \$ 13,584         | EAP Bills  |   |
| 14-550-51133                 | UTILITIES-GAS                                  | 9,800             | 9,900             | -1.0%        | 8,800             | 7,151             | Columbia Gas Bills   |   |
| 14-550-51140                 | REPAIR/MAINT. SERVICES                         | 16,000            | 16,000            | 0.0%         | 7,055             | 4,694             | Capital City Awning, Ohio Heating, Pool painting   |   |
| 14-550-51190                 | POOL MANAGEMENT                                | 300,000           | 246,000           | 22.0%        | 225,166           | 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  | -                 | 1,000             |              | (282)             | 399               | Refunds for memberships  |   |
| 14-550-51320                 | OPERATING EXPENSES                             | 13,900            | 12,900            | 7.8%         | 6,975             | 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                                      | -                 | -                 |              | -                 | -                 |  |   |
| 14-550-51322                 | HEALTH AND SAFETY (Previous Operating Expense) | 2,500             | 2,500             | 0.0%         | -                 | 700               | Security monitoring, Varmint Guard   |   |
| 14-550-51323                 | UNIFORMS                                       | -                 | -                 |              | -                 | -                 |  |   |
| 14-550-51324                 | CLEANING SUPPLIES                              | -                 | -                 |              | -                 | -                 |  |   |
| 14-550-51440                 | MACHINERY/EQUIP.                               | 5,000             | 3,900             | 28.2%        | 2,627             | 3,075             | New vacuum   |   |
| 14-550-51710                 | PROFESSIONALS                                  | 14,000            | 14,000            | 0.0%         | 12,869            | 13,766            | Consulting fees for pool audits and private swim lessons instructor fees   |   |
| 14-550-51711                 | SWIM TEAM                                      | 20,000            | 20,000            | 0.0%         | 6,500             | 11,845            |  |   |
| 14-550-51712                 | TRAINING/CERTIFICATIONS                        | 6,000             | 6,000             | 0.0%         | -                 | -                 | Payment to swim board and coaches fees   |   |
|                              | <b>Total Other Expenditures</b>                | <b>\$ 404,200</b> | <b>\$ 348,700</b> | <b>15.9%</b> | <b>\$ 284,031</b> | <b>\$ 632,731</b> |  |   |
| <b>Total Pool Operations</b> |  | <b>\$ 426,682</b> | <b>\$ 370,331</b> | <b>15.2%</b> | <b>\$ 299,769</b> | <b>\$ 657,274</b> |  |   |



## Pool Concessions Expenditure Detail

| Account                | Description            | Revised 2023   |                |            | YTD<br>9/30/22 | 2021<br>Actual | Account Notes   | 2023 Budget Notes |
|------------------------|------------------------|----------------|----------------|------------|----------------|----------------|---|-------------------|
|                        |                        | 2023<br>Budget | 2022<br>Budget | vs<br>2022 |                |                |   |                   |
| 14-560-51140           | REPAIR/MAINT. SERVICES | \$ 2,000       | \$ 2,000       | 0.0%       | \$ 1,000       | \$ 985         | Repair to pool concessions equipment (i.e. sink, freezer) | No Change         |
| 14-560-51320           | OPERATING EXPENSES     | 2,000          | 2,000          | 0.0%       | 957            | 803            | Franklin Board of Health licensing                        | No Change         |
| Total Pool Concessions |                        | \$ 4,000       | \$ 4,000       | 0.0%       | \$ 1,957       | \$ 1,788       |   |                   |

## Bond Retirement Fund

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

|  | 2023<br>Budget      | Revised<br>2022<br>Budget | 2022<br>vs 2021 | YTD<br>09/30/22     | 2021<br>Actual      |
|--|---------------------|---------------------------|-----------------|---------------------|---------------------|
| <b><u>Expenditures</u></b>             |                     |                           |                 |                     |                     |
| Debt Service                           | \$ 2,674,240        | \$ 1,964,016              | 36.2%           | \$ 405,127          | \$ 1,844,171        |
| <b><u>Other Financing Sources</u></b>  |                     |                           |                 |                     |                     |
| Transfers from the General Fund        | \$ 1,924,541        | \$ 988,385                | 94.7%           | \$ 706,995          | \$ 629,236          |
| Transfers From Recreation Fund         | 111,747             | 112,616                   | -0.8%           | 112,616             | 112,430             |
| Transfer From TIF Fund                 | 164,640             | 164,135                   | 0.3%            | 164,135             | 163,485             |
| Transfers from the Road and Alley Fund | 473,312             | 698,880                   | -32.3%          | 698,880             | 939,019             |
| Refund                                 |                     |                           |                 |                     | 6,917               |
| <b>Transfers In</b>                    | <b>\$ 2,674,240</b> | <b>\$ 1,964,016</b>       | <b>36.2%</b>    | <b>\$ 1,682,626</b> | <b>\$ 1,851,087</b> |
| <b><u>Beginning Fund Balance</u></b>   | <b>\$ 467,511</b>   | <b>\$ 467,511</b>         | <b>0.0%</b>     | <b>\$ 467,511</b>   | <b>\$ 460,595</b>   |
| Net Increase (Decrease)                | 0                   | 0                         |                 | 1,277,499           | 6,916               |
| <b>Ending Fund Balance</b>             | <b>\$ 467,511</b>   | <b>\$ 467,511</b>         | <b>0.0%</b>     | <b>\$ 1,745,010</b> | <b>\$ 467,511</b>   |

## Bond Retirement Expenditure Detail

| Account                            | Description | Revised     |             | 2023    |            | YTD          | 2021 | Account Notes | 2023 Budget Notes |
|------------------------------------|-------------|-------------|-------------|---------|------------|--------------|------|---------------|-------------------|
|                                    |             | 2023 Budget | 2022 Budget | vs 2022 | 9/30/22    |              |      |               |                   |
| 06-700-51510                       | PRINCIPAL   | \$2,339,792 | \$1,597,050 | 46.5%   | \$ 230,819 | \$ 1,474,737 |      |               |                   |
| 06-700-51520                       | INTEREST    | 354,095     | 366,965     | -3.5%   | 174,308    | 369,435      |      |               |                   |
| Total Bond Retirement Expenditures |             | \$2,693,887 | \$1,964,016 | 37.2%   | \$ 405,127 | \$ 1,844,171 |      |               |                   |

## Economic Redevelopment Fund

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

|                                       | 2023<br>Budget    | Revised<br>2022<br>Budget | 2022<br>vs 2021 | YTD<br>09/30/22  | 2021<br>Actual   |
|---------------------------------------|-------------------|---------------------------|-----------------|------------------|------------------|
| <b><u>Expenditures</u></b>            |                   |                           |                 |                  |                  |
| Debt Service                          | \$ 788,975        | \$ 88,700                 | 789.5%          | \$ 18,224        | \$ 91,450        |
| <b><u>Other Financing Sources</u></b> |                   |                           |                 |                  |                  |
| Transfers form the General Fund       | \$ 769,328        | \$ 45,725                 | \$ 16           | \$ 34,293        | \$ -             |
| Transfers City Hall TIF Fund          |                   | 45,725                    | -100.0%         | 45,725           | 91,450           |
| <b>Total Other Sources</b>            | <b>\$ 769,328</b> | <b>\$ 91,450</b>          | <b>741.3%</b>   | <b>\$ 80,018</b> | <b>\$ 91,450</b> |
| <b><u>Other Financing Uses</u></b>    |                   |                           |                 |                  |                  |
| Prior Year Encumbrances               |                   |                           |                 |                  |                  |
| <b>Total Other Uses</b>               |                   |                           |                 |                  |                  |
| <b><u>Beginning Fund Balance</u></b>  |                   |                           |                 |                  |                  |
| Net Increase (Decrease)               | \$ 19,647         | \$ 16,897                 | 16.3%           | \$ 16,897        | \$ 16,897        |
|                                       | (19,647)          | 2,750                     |                 | 61,794           | -                |
| <b>Ending Fund Balance</b>            | <b>\$ -</b>       | <b>\$ 19,647</b>          | <b>-100.0%</b>  | <b>\$ 78,691</b> | <b>\$ 16,897</b> |

## Economic Development Bond

| Account               | Description   | Revised    |           | 2023    | YTD       | 2021      | Account Notes | 2023 Budget Notes |
|-----------------------|---------------|------------|-----------|---------|-----------|-----------|---------------|-------------------|
|                       |               | 2023       | 2022      | vs      |           |           |               |                   |
|                       |               | Budget     | Budget    | 2022    | 9/30/22   | Actual    |               |                   |
| 51-700-51510          | BEXLEY SQUARE | \$ 788,975 | \$ 66,024 | 1095.0% | \$ 18,224 | \$ 91,450 |               |                   |
| Total Bond Retirement |               | \$ 788,975 | \$ 66,024 | 1095.0% | \$ 18,224 | \$ 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<br>Budget      | Revised<br>2022<br>Budget | 2023<br>vs 2022 | YTD<br>09/30/22     | 2021<br>Actual      |
|---|---------------------|---------------------------|-----------------|---------------------|---------------------|
| <b>Revenue</b>                          |                     |                           |                 |                     |                     |
| Receipts From Residents                 | \$ 2,548,566        | \$ 2,450,544              | 4.0%            | \$ 1,761,810        | \$ 2,628,313        |
| Capital Fee                             | 289,696             | 285,951                   | 1.3%            | 186,882             | 254,113             |
| <b>Total Revenue</b>                    | <b>\$ 2,838,262</b> | <b>\$ 3,125,563</b>       | <b>-9.2%</b>    | <b>\$ 1,948,692</b> | <b>\$ 2,882,426</b> |
| <b>Expenditures</b>                     |                     |                           |                 |                     |                     |
| Water Administration                    | \$ 2,398,669        | \$ 2,336,377              | 2.7%            | \$ 1,529,972        | \$ 2,203,280        |
| Water Distribution                      | 665,601             | 610,872                   | 9.0%            | 422,542             | 326,304             |
| <b>Total Expenditures</b>               | <b>\$ 3,064,269</b> | <b>\$ 2,947,249</b>       | <b>4.0%</b>     | <b>\$ 1,952,514</b> | <b>\$ 2,529,585</b> |
| Revenues Over(Under) Expenditures       | \$ (226,007)        | \$ 178,314                |                 | \$ (3,822)          | \$ 352,841          |
| <b>Other Financing Sources</b>          |                     |                           |                 |                     |                     |
| BWC Rebate                              |                     |                           |                 |                     | 19,953.85           |
| CARES                                   |                     |                           |                 |                     |                     |
|   | -                   | -                         |                 | -                   | 19,953.85           |
| Debt Service                            | \$ 270,154          | \$ 631,682                | -57.2%          | \$ 210,366          | \$ 338,300          |
| Transfer                                |                     | 137,330                   |                 | 137,330             |                     |
| Capital                                 | 60,000              | 39,300                    | 1               | -                   | 39,300              |
| Operating Transfers                     |                     |                           |                 |                     | 134,181             |
| General Fund Debt Service Reimbursement |                     |                           |                 |                     |                     |
| Prior Year Encumbrances                 |                     | 6,500                     | -100.0%         | 6,588               | 66,527              |
| <b>Total Other Uses</b>                 | <b>\$ 330,154</b>   | <b>\$ 814,812</b>         | <b>-59.5%</b>   | <b>\$ 354,283</b>   | <b>\$ 578,308</b>   |
| <b>Beginning Balance</b>                |                     |                           |                 |                     |                     |
| Estimated Unspent Appropriations        | \$ 1,360,963        | \$ 1,497,461              | -9.1%           | \$ 1,497,461        | \$ 1,702,973        |
| Net Increase (Decrease)                 | (556,161)           | (136,498)                 |                 | (358,105)           | (205,512)           |
| <b>Ending Balance</b>                   | <b>\$ 804,802</b>   | <b>\$ 1,360,963</b>       | <b>-40.9%</b>   | <b>\$ 1,139,356</b> | <b>\$ 1,497,461</b> |

## Water Administration Expenditure Detail

| Account | Description | Revised 2023 |             | vs 2022 | YTD 9/30/22 | 2021 Actual | Account Notes | 2023 Budget Notes |
|---------|-------------|--------------|-------------|---------|-------------|-------------|---------------|-------------------|
|         |             | 2023 Budget  | 2022 Budget |         |             |             |               |                   |

**Personal Services**

|                                |                              |                   |                   |             |                   |                   |   |  |
|--------------------------------|------------------------------|-------------------|-------------------|-------------|-------------------|-------------------|---|--|
| 09-365-51010                   | SALARY & WAGES               | \$ 110,866        | \$ 104,054        | 6.5%        | \$ 85,903         | \$ 100,899        | Water Department Manager and 1/3 Service Admin. |  |
| 09-365-51011                   | OVERTIME                     |                   | \$ -              |             |                   | \$ 476            |   |  |
| 09-365-51030                   | P.E.R.S.                     | 15,521            | 14,568            | 6.5%        | 11,977            | 14,021            |   |  |
| 09-365-51041                   | WORKER'S COMP                | 1,574             | 1,676             | -6.1%       | 533               | 1,467             |   |  |
| 09-365-51070                   | TRANSFER TO HEALTH INSURANCE | 15,787            | 14,755            | 7.0%        | 14,755            | 13,413            |   |  |
| 09-365-51071                   | DENTAL                       | 490               | 481               | 2.0%        | 318               | 442               |   |  |
| 09-365-51072                   | VISION                       | 92                | 90                | 2.0%        | 64                | 82                |   |  |
| 09-365-51073                   | LIFE                         | 132               | 130               | 2.0%        | 58                | 79                |   |  |
| 09-365-51076                   | MEDICARE                     | 1,574             | 1,509             | 4.3%        | 274               | 303               |   |  |
| <b>Total Personal Services</b> |                              | <b>\$ 146,038</b> | <b>\$ 137,262</b> | <b>6.4%</b> | <b>\$ 113,882</b> | <b>\$ 131,183</b> |   |  |

**Other Expenditures**

|                                 |                             |                    |                    |             |                     |                     |   |   |
|---------------------------------|-----------------------------|--------------------|--------------------|-------------|---------------------|---------------------|---|---|
| 09-365-51140                    | COMPUTER MAINTENANCE        | \$5,000            | \$ 5,000           | 0.0%        | \$ -                | \$ -                | Work station and tablets.   |   |
| 09-365-51141                    | COMPUTER SOFTWARE           | 1,000              | 1,000              | 0.0%        | 0                   | 1,000               | Software for work station and tablets.  |   |
| 09-365-51141                    | ICLOUD FEES                 | 8,000              | 8,000              | 0.0%        | 1,904               |                     |   |   |
| 09-365-51190                    | CONTRACT/COLUMBUS           | 2,089,131          | 2,086,615          | 0.1%        | 1,367,503           | 2,007,914           | City of Columbus contract.  |   |
| 09-365-51192                    | CONTRACT/WATER TEST.        | 25,000             | 25,000             | 0.0%        | 10,180              | 13,760              | City of Columbus contract.  |   |
| 09-365-51193                    | CONSUMER CONFIDENCE REPO.   | 5,000              | 5,000              | 0.0%        | 5,000               | 5,000               | Annual report required per Ohio Administrative Code (OAC) Chapter 3745-96.                                    |   |
| 09-365-51194                    | AUTOMATED METER MAINTENANCE | 105,000            | 55,000             | 90.9%       | 24,919              | 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              | 2,500              | 0.0%        | 67                  | 1,622               | Reconciliation pertaining to final billing.   |   |
| 09-365-51310                    | OFFICE SUPPLIES             | 5,000              | 5,000              | 0.0%        | 516                 | 858                 | Pens, paper, staples, etc.  |   |
| 09-365-51320                    | OPERATING EXPENSES          | 7,000              | 6,000              | 16.7%       | 6,000               | 5,852               | Bills, notices, door tags, printing and postage associated with distribution of monthly/quarterly bills, etc. |   |
| 09-365-51440                    | JEFFREY MANSION WATERLINE   |                    |                    |             |                     | 0                   |   |   |
| <b>Total Other Expenditures</b> |                             | <b>\$2,252,631</b> | <b>\$2,199,115</b> | <b>2.4%</b> | <b>\$ 1,416,090</b> | <b>\$ 2,072,097</b> |   |   |

|                           |  |                    |                    |             |                     |                     |  |  |
|---------------------------|--|--------------------|--------------------|-------------|---------------------|---------------------|--|--|
| <b>Total Water Admin.</b> |  | <b>\$2,398,669</b> | <b>\$2,336,377</b> | <b>2.7%</b> | <b>\$ 1,529,972</b> | <b>\$ 2,203,280</b> |  |  |
|---------------------------|--|--------------------|--------------------|-------------|---------------------|---------------------|--|--|

## Water Distribution Expenditure Detail

| Account                         | Description                     | Revised 2023      |                   |              | YTD<br>9/30/22    | 2021<br>Actual    | Account Notes   | 2023 Budget Notes  |
|---------------------------------|---------------------------------|-------------------|-------------------|--------------|-------------------|-------------------|---|--|
|                                 |                                 | 2023<br>Budget    | 2022<br>Budget    | vs<br>2022   |                   |                   |   |  |
| <b>Personal Services</b>        |                                 |                   |                   |              |                   |                   |   |  |
| 09-366-51010                    | SALARY & WAGES                  | \$ 252,964        | \$ 213,594        | 18.4%        | \$ 172,232        | \$ 148,262        | Water Department workers and 1/3 of Service Director  | Allocated employees promoted   |
| 09-366-51011                    | OVERTIME                        | 10,500            | 20,500            | -48.8%       | 10,746            | 6,454             |   |  |
| 09-366-51030                    | OPERS                           | 46,689            | 45,395            | 2.8%         | 15,751            | 24,528            |   |  |
| 09-366-51041                    | WORKERS COMP                    | 3,741             | 3,610             | 3.6%         | 913               | 2,930             |   |  |
| 09-366-51050                    | UNIFORM ALLOWANCE               | 1,400             | 1,400             | 0.0%         | -                 | -                 |   |  |
| 09-366-51070                    | TRANSFER TO HEALTH INSURANCE    | 50,201            | 46,917            | 7.0%         | 46,917            | 42,652            |   |  |
| 09-366-51071                    | DENTAL                          | 1,762             | 1,727             | 2.0%         | 1,143             | 1,588             |   |  |
| 09-366-51072                    | VISION                          | 192               | 188               | 2.0%         | 134               | 172               |   |  |
| 09-366-51073                    | LIFE                            | 331               | 325               | 2.0%         | 146               | 199               |   |  |
| 09-366-51076                    | MEDICARE                        | 3,820             | 3,249             | 17.6%        | 1,539             | 2,352             |   |  |
|                                 | <b>Total Personal Services</b>  | <b>\$ 371,601</b> | <b>\$ 336,905</b> | <b>10.3%</b> | <b>\$ 249,520</b> | <b>\$ 229,137</b> |   |  |
| 09-366-51191                    | WATER SYSTEM LICENSE            | \$ 7,000          | \$ 7,000          | 0.0%         | \$ -              | \$ -              | City of Columbus Annual Water System License Fee.   |  |
| 09-366-51192                    | CONTRACT PROFESSIONAL           | 15,000            | 15,000            | 0.0%         | 8,894             | 10,000            | Major mainline repairs, hydro excavating, etc.  |  |
| 09-366-51196                    | REGULATION AND COMPLIANCE       | 80,000            | 55,000            | 45.5%        | 45,645            | 37,321            | National Pollution Discharge Elimination System (NPDES) Phase II Permit and Capacity, Management and Operation Maintenance (CMOM) Permit implementation costs.<br><br>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            | 50,000            | 50.0%        | 31,511            |                   | 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            | 20,000            | 100.0%       | 18,799            | 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             | 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            | 45,000            | 11.1%        | 16,149            | 18,882            | Tapping saddles, corporation stops, copper service lines, etc.  |  |
| 09-366-51430                    | HYDRANTS                        | 20,000            | 20,000            | 0.0%         | 18,854            | 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                         |                   | 39,300            | -100.0%      | 27,170            |                   |   |  |
| 09-366-1441                     | ADDITIONAL CAPITAL              |                   | 16,667            | -100.0%      | -                 |                   |   |  |
|                                 | <b>Total Other Expenditures</b> | <b>\$ 294,000</b> | <b>\$ 273,967</b> | <b>7.3%</b>  | <b>\$ 173,021</b> | <b>\$ 97,167</b>  |   |  |
| 0                               |                                 |                   |                   |              |                   |                   |   |  |
| <b>Total Water Distribution</b> |                                 | <b>\$ 665,601</b> | <b>\$ 610,872</b> | <b>9.0%</b>  | <b>\$ 422,542</b> | <b>\$ 326,304</b> |   |  |



## Water Debt Service Expenditure Detail

| Account                         | Description                            | Revised           |                   |                    | YTD<br>9/30/22    | 2021<br>Actual    |
|---------------------------------|--|-------------------|-------------------|--------------------|-------------------|-------------------|
|                                 |  | 2023<br>Budget    | 2022<br>Budget    | 2023<br>vs<br>2022 |                   |                   |
| 09-700-51513                    | OPWC SHERIDAN FRANCIS                  | 9,223             | 9,223             | 0.0%               | 9,223             | 9,223             |
| 09-700-51514                    | 2015 REFUNDING                         | 3,793             | 2,444             | 55.2%              | 382               | 845               |
| 09-700-51515                    | 2020 REFUNDING                         | 59,918            | 106,954           | -44.0%             | 3,541             | 161,097           |
| 09-700-51521                    | POOL / STORM SEWER/WATERLINE NOTE INT. |                   | 29,184            |                    |                   | (2,959)           |
| 09-700-51522                    | OPWC COLLEGE/SOUTH CASSADY             | 29,184            | 5,422             | 438.3%             | 29,184            | 29,184            |
| 09-700-51523                    | OPWC MAIN ST                           | 5,422             | 30,739            | -82.4%             | 5,422             | 5,422             |
| 09-700-51524                    | OPWC NORTHEAST QUADRANT                | 30,739            | 8,882             | 246.1%             | 30,739            | 30,739            |
| 09-700-51525                    | OPWC BROAD STREET                      | 8,882             | 52,559            | -83.1%             | 8,882             | 8,882             |
| 09-700-51527                    | OPWC ROOSEVELT AND ASHEBOURNE          | 52,559            | 70,434            | -25.4%             | 52,559            | 52,559            |
| 09-700-51528                    | OPWC ROOSEVELT AND STANWOOD            | 70,434            | 315,841           | -77.7%             | 70,434            | 43,307            |
| <b>Total Water Debt Service</b> |  | <b>\$ 270,154</b> | <b>\$ 631,682</b> | <b>-57.2%</b>      | <b>\$ 210,366</b> | <b>\$ 338,300</b> |

## 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<br>Budget      | Revised<br>2022<br>Budget | 2023<br>vs 2022 | YTD<br>09/30/22     | 2021<br>Actual      |
|---|---------------------|---------------------------|-----------------|---------------------|---------------------|
| <b>Revenue</b>                          |                     |                           |                 |                     |                     |
| Receipts From Residents                 | \$ 2,624,580        | \$ 2,499,600              | 5.0%            | \$ 1,962,200        | \$ 2,666,625        |
| Capital Fee                             | 77,597              | 74,252                    | 4.5%            | 61,032              | 76,370              |
| <b>Total Revenue</b>                    | <b>\$ 2,702,177</b> | <b>\$ 2,573,852</b>       | <b>-6.2%</b>    | <b>\$ 2,023,232</b> | <b>\$ 2,742,995</b> |
| <b>Expenditures</b>                     |                     |                           |                 |                     |                     |
| Sewer Administration                    | \$ 2,130,749        | \$ 1,860,941              | 14.5%           | \$ 1,371,233        | \$ 1,613,696        |
| Sewer Service                           | 1,185,380           | 1,225,964                 | -3.3%           | 501,104             | 741,526             |
| <b>Total Expenditures</b>               | <b>\$ 3,316,129</b> | <b>\$ 3,086,905</b>       | <b>7.4%</b>     | <b>\$ 1,872,337</b> | <b>\$ 2,355,222</b> |
| Revenues Over(Under) Expenditures       | \$ (613,952)        | \$ (513,053)              |                 | \$ 150,895          | \$ 387,773          |
| <b>Other Financing Sources</b>          |                     |                           |                 |                     |                     |
| BWC Rebate                              | \$ -                | \$ -                      |                 | \$ -                | \$ 10,486           |
| CARES                                   |                     |                           |                 |                     | 250                 |
| <b>Total Other Sources</b>              | <b>\$ -</b>         | <b>\$ -</b>               |                 | <b>\$ -</b>         | <b>\$ 10,736</b>    |
| <b>Other Financing Uses</b>             |                     |                           |                 |                     |                     |
| Debt Service                            | \$ 78,431           | \$ 77,911                 | 2.5%            | \$ 43,853           | \$ 76,047           |
| Transfer                                |                     |                           |                 | 60,742              | 31,857              |
| Capital                                 | 60,000              | 39,300                    |                 |                     |                     |
| General Fund Debt Service Reimbursement |                     |                           |                 |                     |                     |
| Prior Year Encumbrances                 |                     | 370,445                   |                 | 354,765             | 371,416             |
| <b>Total Other Uses</b>                 | <b>\$ 138,431</b>   | <b>\$ 487,656</b>         | <b>-71.6%</b>   | <b>\$ 459,360</b>   | <b>\$ 479,320</b>   |
| <b>Beginning Fund Balance</b>           |                     |                           |                 |                     |                     |
| Estimated Unspent Appropriations        |                     | \$ 500,000                | 0.0%            | \$ 3,784,221        | \$ 3,865,032        |
| Net Increase (Decrease)                 | (692,383)           | (500,709)                 |                 | (308,465)           | (80,811)            |
| <b>Ending Fund Balance</b>              | <b>\$ 3,091,129</b> | <b>\$ 3,783,512</b>       | <b>-18.3%</b>   | <b>\$ 3,475,756</b> | <b>\$ 3,784,221</b> |

**Sewer Administration**

| Account                           | Description                     | 2023 Budget         | Revised 2022 Budget | 2023 vs 2022 | YTD 9/30/22         | 2021 Actual         | Account Notes  | 2023 Budget Notes   |
|-----------------------------------|---------------------------------|---------------------|---------------------|--------------|---------------------|---------------------|--|---|
| <b>Personal Services</b>          |                                 |                     |                     |              |                     |                     |  |   |
| 10-360-51010                      | SALARY & WAGES                  | \$ 22,151           | \$ 20,022           | 10.6%        | \$ 21,740           | \$ 18,958           | 1/3 Service Admin.   | Top step employee replaced with first step employee.                        |
| 10-360-51030                      | OPERS                           | 3,101               | 2,803               | 10.6%        | 3,521               | 2,654               |  |   |
| 10-360-51041                      | WORKER'S COMP                   | 315                 | 323                 | -2.5%        | 82                  | 326                 |  |   |
| 10-360-51050                      | UNIFORM ALLOWANCE               | 500                 | 500                 | 0.0%         | 0                   | 496                 |  | One employees now receives \$200 boot allowance per contract.               |
| 10-360-51070                      | TRANSFER TO HEALTH INSURANCE    | 5,528               | 5,166               | 7.0%         | 5,166               | 4,697               |  |   |
| 10-360-51071                      | DENTAL                          | 209                 | 205                 | 2.0%         | 136                 | 189                 |  |   |
| 10-360-51073                      | LIFE                            | 32                  | 32                  | 2.0%         | 15                  | 20                  |  |   |
| 10-360-51076                      | MEDICARE                        | 321                 | 290                 | 10.6%        | 309                 | 275                 |  |   |
|                                   | <b>Total Personal Services</b>  | <b>\$ 32,157</b>    | <b>\$ 29,341</b>    | <b>9.6%</b>  | <b>\$ 30,969</b>    | <b>\$ 27,614</b>    |  |   |
| <b>Other Expenditures</b>         |                                 |                     |                     |              |                     |                     |  |   |
| 10-360-51140                      | COMPUTER MAINTENANCE            | \$ 2,000            | \$ 2,000            | 0.0%         | \$ -                | \$ 267              | Work station.  |   |
| 10-360-51141                      | COMPUTER SOFTWARE               | 1,000               | 1,000               | 0.0%         | 0                   | 0                   | Software for work station.                                     |   |
| 10-360-51190                      | CONTRACT/COLUMBUS               | 1,926,492           | 1,660,000           | 16.1%        | 1,221,903           | 1,438,733           | City of Columbus contract.                                     | Adjustment to budget to reflect overbudgeting of this line item in the past |
| 10-360-51191                      | ERU CHARGE                      | 161,600             | 161,600             | 0.0%         | 117,362             | 142,185             | Equivalent Runoff Unit (ERU).                                  |   |
| 10-360-51310                      | OFFICE SUPPLIES                 | 3,000               | 3,000               | 0.0%         | 0                   | 897                 | Pens, paper, staples, etc.                                     | Bills and envelopes ordered in October.                                     |
| 10-360-51320                      | OPERATING EXPENSES              | 4,500               | 4,000               | 12.5%        | 1,000               | 4,000               | Property notifications (letters, surveys, etc.), postage, etc. | Parallel account in Water Department usually used first.                    |
|                                   | <b>Total Other Expenditures</b> | <b>\$ 2,098,592</b> | <b>\$ 1,831,600</b> | <b>14.6%</b> | <b>\$ 1,340,265</b> | <b>\$ 1,586,081</b> |  |   |
| <b>Total Sewer Administration</b> |                                 | <b>\$ 2,130,749</b> | <b>\$ 1,860,941</b> | <b>14.5%</b> | <b>\$ 1,371,233</b> | <b>\$ 1,613,696</b> |  |   |

## Sewer Service Expenditure Detail

| Account                         | Description                     | 2023 Budget         | Revised 2022 Budget | 2023 vs 2022  | YTD 9/30/22       | 2021 Actual       | Account Notes  | 2023 Budget Notes  |
|---------------------------------|---------------------------------|---------------------|---------------------|---------------|-------------------|-------------------|--|--|
| <b>Personal Services</b>        |                                 |                     |                     |               |                   |                   |  |  |
| 10-367-51010                    | SALARY & WAGES                  | \$ 161,747          | \$ 188,649          | -14.3%        | \$ 122,363        | \$ 155,099        | Sewer workers and 1/3 Service Director   |  |
| 10-367-51011                    | OVERTIME                        | 2,500               | 2,500               | 0.0%          | 2,600             | 1,896             |  |  |
| 10-367-51030                    | OPERS                           | 2,750               | 32,507              | -91.5%        | 27,505            | 30,240            |  |  |
| 10-367-51041                    | WORKER'S COMP                   | 2,750               | 2,644               | 4.0%          | 669               | 1,985             |  |  |
| 10-367-51070                    | TRANSFER TO HEALTH INSURANCE    | 24,901              | 23,272              | 7.0%          | 0                 | 21,156            |  |  |
| 10-367-51071                    | DENTAL                          | 526                 | 516                 | 2.0%          | 341               | 474               |  |  |
| 10-367-51072                    | VISION                          | 55                  | 54                  | 2.0%          | 39                | 50                |  |  |
| 10-367-51073                    | LIFE                            | 484                 | 474                 | 2.0%          | 218               | 296               |  |  |
| 10-367-51076                    | MEDICARE                        | 171,638             | 2,380               | 7111.2%       | 1,902             | 2,313             |  |  |
| <b>Total Personal Services</b>  |                                 | <b>\$ 195,713</b>   | <b>\$ 252,997</b>   | <b>-22.6%</b> | <b>\$ 155,637</b> | <b>\$ 213,508</b> |  |  |
| <b>Other Expenditures</b>       |                                 |                     |                     |               |                   |                   |  |  |
| 10-367-51194                    | CONTRACT PROFESSIONAL           | \$ 40,000           | \$ 10,000           | 300.0%        | \$ 6,358          | \$ 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              | 25,000              | 0.0%          | 8,564             | 9,562             | Property notifications (letters, surveys, etc.), postage, etc.   |  |
| 10-367-51321                    | WATER METER REPLACEMENT PROGRAM | 75,000              | 50,000              | 50.0%         | -                 |                   | 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              | 35,000              | 0.0%          | 20,239            | 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             | 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              | 15,000              | 0.0%          | 5,498             | 7,995             | Risers, casting, lids, etc..   |  |
| 10-367-51442                    | CAPITAL                         | 16,667              | 55,967              | -70.2%        | 54,825            | 48,412            |  |  |
| 10-367-51443                    | SEWER IMPROVEMENTS              | 480,000             | 480,000             | 0.0%          | 81,716            | 297,523           | Annual sewer relining projects and contractor camera work on the main line.  |  |
| 10-367-51444                    | SEWER REMEDIATION PROGRAM       | 200,000             | 150,000             | 33.3%         | 19,700            | 137,950           |  |  |
| 10-367-51445                    | SEWER REMEDIATION LOAN PROGRAM  | 100,000             | 150,000             | -33.3%        | 146,568           | 0                 |  |  |
| <b>Total Other Expenditures</b> |                                 | <b>\$ 989,667</b>   | <b>\$ 972,967</b>   | <b>1.7%</b>   | <b>\$ 345,467</b> | <b>\$ 528,018</b> |  |  |
| <b>Total Sewer Service</b>      |                                 | <b>\$ 1,185,380</b> | <b>\$ 1,225,964</b> | <b>-3.3%</b>  | <b>\$ 501,104</b> | <b>\$ 741,526</b> |  |  |

## Sewer Fund Debt Service Expenditure Detail

| Account                       | Description                  | Revised        |                | 2023       | YTD<br>9/30/22 | 2021<br>Actual |
|-------------------------------|------------------------------|----------------|----------------|------------|----------------|----------------|
|                               |                              | 2023<br>Budget | 2022<br>Budget | vs<br>2022 |                |                |
| 10-700-51510                  | OPWC STORM SEWER             | \$ 23,725      | \$ 23,725      | 0.0%       | \$ 23,725      | \$ 23,725      |
| 10-700-51512                  | PRINCIPAL SHERIDAN           | 220            | 220            | 0.0%       | 220            | 220            |
| 10-700-51513                  | PRINCIPAL OPWC MAIN ST.      | 1,668          | 1,668          | 0.0%       | 1,668          | 1,668          |
| 10-700-51514                  | 2015 REFUNDING               | 26,552         | 17,105         | 55.2%      | 2,673          | 5,917          |
| 10-700-51515                  | 2020 REFUNDING               | 11,371         | 20,298         | -44.0%     | 672            | 30,573         |
| 10-700-51521                  | OPWCNORTHEAST QUADRANT       | 3,689          | 3,689          | 0.0%       | 3,689          | 3,689          |
| 10-700-51522                  | OPWC BROAD STREET            | 467            | 467            | 0.0%       | 467            | 467            |
| 10-700-51524                  | OPWC ROOSEVELT AND ASHBOURNE | 7,884          | 7,884          | 0.0%       | 7,884          | 7,884          |
| 10-700-51525                  | OPWC ROOSEVELT AND STANWOOD  | 2,855          | 2,855          | 0.0%       | 2,855          | 1,904          |
| Total Sewer Fund Debt Service |                              | \$ 78,431      | \$ 77,911      | 0.7%       | \$ 43,853      | \$ 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<br>Budget      | Revised<br>2022<br>Budget | 2023<br>vs 2022 | YTD<br>09/30/22     | 2021<br>Actual      |
|-----------------------------------|---------------------|---------------------------|-----------------|---------------------|---------------------|
| <b>Revenue</b>                    |                     |                           |                 |                     |                     |
| Receipts From Residents           | \$ 1,428,599        | \$ 1,373,653              | 4.0%            | \$ 1,032,478        | \$ 1,333,644        |
| <b>Total Revenue</b>              | <b>\$ 1,428,599</b> | <b>\$ 1,373,653</b>       | <b>4.0%</b>     | <b>\$ 1,032,478</b> | <b>\$ 1,333,644</b> |
| <b>Expenditures</b>               |                     |                           |                 |                     |                     |
| Operating Expenditures            | \$ 1,649,254        | \$ 1,721,429              | -4.2%           | \$ 1,216,910        | \$ 1,487,523        |
| <b>Total Expenditures</b>         | <b>\$ 1,649,254</b> | <b>\$ 1,721,429</b>       | <b>-4.2%</b>    | <b>\$ 1,216,910</b> | <b>\$ 1,487,523</b> |
| Revenues Over(Under) Expenditures | \$ (220,655)        | \$ (347,776)              |                 | \$ (184,432)        | \$ (153,879)        |
| <b>Other Financing Sources</b>    |                     |                           |                 |                     |                     |
| BWC Rebate                        | \$ -                | \$ -                      |                 |                     | \$ 2,640            |
| <b>Other Financing Uses</b>       |                     |                           |                 |                     |                     |
| Prior Year Encumbrances           |                     | \$ 9,709                  | -100.0%         | \$ 7,659            | \$ 44,350           |
| <b>Total Other Uses</b>           | <b>\$ -</b>         | <b>\$ 9,709</b>           | <b>-100.0%</b>  | <b>\$ 7,659</b>     | <b>\$ 44,350</b>    |
| <b>Beginning Fund Balance</b>     |                     |                           |                 |                     |                     |
| Prior Period Adjustment           |                     |                           |                 |                     |                     |
| Net Increase (Decrease)           | (220,655)           | (357,485)                 |                 | (192,091)           | (195,589)           |
| <b>Ending Fund Balance</b>        | <b>\$ 1,035,305</b> | <b>\$ 1,090,566</b>       | <b>-5.1%</b>    | <b>\$ 1,255,960</b> | <b>\$ 1,448,051</b> |

## Refuse Fund Expenditure Detail

| Account                          | Description                     | Revised            |                     | 2023          | YTD                 | 2021                | Account Notes   | 2023 Budget Notes  |
|----------------------------------|---------------------------------|--------------------|---------------------|---------------|---------------------|---------------------|---|--|
|                                  |                                 | 2023               | 2022                | vs            |                     |                     |   |  |
|                                  |                                 | Budget             | Budget              | 2022          | 9/30/22             | Actual              |   |  |
| <b>Personal Services</b>         |                                 |                    |                     |               |                     |                     |   |  |
| 11-370-51010                     | SALARY & WAGES                  | -                  | \$89,642            | -100.0%       | 37,828              | 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                        | -                  | 19,375              | -100.0%       | 86                  | 1,828               | Leaf pickup.  |  |
| 11-370-51012                     | SEASONALS CONTRACT              | 36,000             | 25,000              | 44.0%         | -                   | 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              | 21,320              | -63.7%        | 5,492               | 6,175               |   |  |
| 11-370-51041                     | WORKER'S COMP                   | -                  | 1,847               | -100.0%       | 467                 | 582                 |   |  |
| 11-370-51070                     | TRANSFER TO HEALTH INSURANCE    | -                  | 18,000              | -100.0%       | 18,000              | 7,553               |   |  |
| 11-370-51071                     | DENTAL                          | -                  | 257                 | -100.0%       | 170                 | 237                 |   |  |
| 11-370-51072                     | VISION                          | -                  | 257                 | -100.0%       | 22                  | 28                  |   |  |
| 11-370-51073                     | LIFE                            | -                  | 252                 | -100.0%       | 34                  | 46                  |   |  |
| 11-370-51076                     | MEDICARE                        | 14                 | 978                 | -98.6%        | 321                 | 396                 |   |  |
|                                  | <b>Total Personal Services</b>  | <b>\$ 43,754</b>   | <b>\$ 176,929</b>   | <b>-75.3%</b> | <b>\$ 62,420</b>    | <b>\$ 59,825</b>    |   |  |
| <b>Other Expenditures</b>        |                                 |                    |                     |               |                     |                     |   |  |
| 11-370-51190                     | CONTRACT                        | 1,460,000          | 1,400,000           | 4.3%          | 1,041,560           | 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              | 2,500               | 0.0%          | -                   | 427                 | Pens, paper, staples, etc. and billing supplies.  |  |
| 11-370-51320                     | OPERATING EXPENSES              | 40,000             | 40,000              | 0.0%          | 39,599              | 37,946              | Public notifications regarding solid waste and recycling contract, etc.   |  |
| 11-370-51321                     | TRASH AND RECYCLING REC.        | 20,000             | 5,000               | 300.0%        | 5,000               | 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             | 25,000              | 0.0%          | 24,690              | 11,368              |   |  |
| 11-370-51330                     | REPAIR/MAINT. SUPPLIES          | 25,000             | 20,000              | 25.0%         | 8,316               | 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               | 2,000               | Gasoline and Diesel (hydro excavator, street sweeper, leaf vacuums, etc.)   |  |
| 11-370-51361                     | WASTE DIVERSION PROGRAM         | 30,000             | 30,000              | 0.0%          | 14,574              | 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                  | -                  | \$20,000.00         | -100.0%       | 18,750              | 222,432             |   |  |
|                                  | <b>Total Other Expenditures</b> | <b>\$1,605,500</b> | <b>\$ 1,544,500</b> | <b>3.9%</b>   | <b>\$ 1,154,490</b> | <b>\$ 1,427,698</b> |   |  |
| <b>Total Refuse Expenditures</b> |                                 | <b>\$1,649,254</b> | <b>\$ 1,721,429</b> | <b>-4.2%</b>  | <b>\$ 1,216,910</b> | <b>\$ 1,487,523</b> |   |  |

## Police Pension Fund

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

|                                   | 2023<br>Budget    | Revised<br>2022<br>Budget | 2023<br>vs 2022 | YTD<br>09/30/22   | 2021<br>Actual    |
|-----------------------------------|-------------------|---------------------------|-----------------|-------------------|-------------------|
| <b>Revenue</b>                    |                   |                           |                 |                   |                   |
| Property Tax Revenue              | \$ 625,000        | \$ 625,000                | 0.0%            | \$ 631,085        | \$ 624,104        |
| <b>Total Revenue</b>              | <b>\$ 625,000</b> | <b>\$ 625,000</b>         | <b>0.0%</b>     | <b>\$ 631,085</b> | <b>\$ 624,104</b> |
| <b>Expenditures</b>               |                   |                           |                 |                   |                   |
| Operating Expenditures            | \$ 899,115        | \$ 774,484                | 16.1%           | \$ 520,342        | \$ 716,135        |
| <b>Total Expenditures</b>         | <b>\$ 899,115</b> | <b>\$ 774,484</b>         | <b>16.1%</b>    | <b>\$ 520,342</b> | <b>\$ 716,135</b> |
| Revenues Over(Under) Expenditures | \$ (274,115)      | \$ (149,484)              |                 | \$ 110,743        | \$ (92,031)       |
| <b>Other Financing Sources</b>    |                   |                           |                 |                   |                   |
| Transfers from General Fund       | \$ 50,000         |                           |                 | \$ -              | \$ 190,992        |
| <b>Total Other Sources</b>        | <b>\$ 50,000</b>  | <b>\$ -</b>               |                 | <b>\$ -</b>       | <b>\$ 190,992</b> |
| <b>Beginning Fund Balance</b>     |                   |                           |                 |                   |                   |
| Net Increase (Decrease)           | \$ 323,991        | \$ 473,475                | -31.6%          | \$ 362,732        | \$ 263,771        |
|                                   | (224,115)         | (149,484)                 |                 | 110,743           | 98,961            |
| <b>Ending Fund Balance</b>        | <b>\$ 99,876</b>  | <b>\$ 323,991</b>         | <b>-69.2%</b>   | <b>\$ 473,475</b> | <b>\$ 362,732</b> |



## Police Pension Fund Expenditure Detail

| Account                   | Description           | Revised     |             | 2023    | YTD        | 2021       | Account Notes     | 2023 Budget Notes           |
|---------------------------|-----------------------|-------------|-------------|---------|------------|------------|-------------------|-----------------------------|
|                           |                       | 2023 Budget | 2022 Budget | vs 2022 |            |            |                   |                             |
| 12-220-51060              | POLICE PENSION        | \$ 890,615  | \$ 767,984  | 16.0%   | \$ 512,085 | \$ 708,098 | Contract increase | OP&F increased rate by 7.2% |
| 12-220-51281              | PROP TAX FEES/REFUNDS | 8,500       | 6,500       | 30.8%   | 8,257      | 8,036      |                   |                             |
| Total Police Pension Fund |                       | \$ 899,115  | \$ 774,484  | 16.1%   | \$ 520,342 | \$ 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<br>Budget      | Revised<br>2022<br>Budget | 2023<br>vs 2022 | YTD<br>09/30/22     | 2021<br>Actual      |
|---|---------------------|---------------------------|-----------------|---------------------|---------------------|
| <b>Revenue</b>                                |                     |                           |                 |                     |                     |
| Property Tax Revenue                          | \$ 2,050,000        | \$ 2,050,000              | 0.0%            | \$ 1,993,525        | \$ 2,050,346        |
| Sidewalk Revenue                              | 50,000              | 189,400                   | -73.6%          | 19,450              | 90,716              |
| <b>Total Revenue</b>                          | <b>\$ 2,100,000</b> | <b>\$ 2,239,400</b>       | <b>-6.2%</b>    | <b>\$ 2,012,975</b> | <b>\$ 2,141,062</b> |
| <b>Expenditures</b>                           |                     |                           |                 |                     |                     |
| Operating Expenditures                        | \$ 1,388,150        | \$ 1,326,150              | 4.7%            | \$ 492,221          | \$ 928,286          |
| <b>Anticipated Unexpended Appropriation</b>   |                     |                           |                 |                     |                     |
| <b>Total Expenditures</b>                     | <b>\$ 1,388,150</b> | <b>\$ 1,326,150</b>       | <b>4.7%</b>     | <b>\$ 492,221</b>   | <b>\$ 928,286</b>   |
| Revenues Over(Under) Expenditures             | \$ 711,850          | \$ 913,250                |                 | \$ 1,520,754        | \$ 1,212,776        |
| <b>Other Financing Sources</b>                |                     |                           |                 |                     |                     |
| General Fund Transfer                         |                     |                           |                 |                     |                     |
| <b>Other Financing Uses</b>                   |                     |                           |                 |                     |                     |
| Debt Service Transfer to Bond Retirement Fund | \$ 473,312          | \$ 698,880                | -32.3%          | \$ 698,880          | \$ 939,019          |
| Other Transfers                               |                     |                           |                 | 66,024              | \$ 97,347           |
| Prior Year Encumbrances                       |                     | 174,168                   |                 | -                   | 431,687             |
| <b>Total Other Uses</b>                       | <b>\$ 473,312</b>   | <b>\$ 873,048</b>         | <b>-45.8%</b>   | <b>\$ 764,904</b>   | <b>\$ 1,468,053</b> |
| <b>Beginning Cash Balance</b>                 | <b>\$ 777,012</b>   | <b>\$ 736,810</b>         | <b>5.5%</b>     | <b>\$ 736,810</b>   | <b>\$ 992,087</b>   |
| Net Increase (Decrease)                       | 238,538             | 40,202                    |                 | 755,850             | (255,277)           |
| Anticipated Unexpended Appropriations         |                     |                           |                 |                     |                     |
| <b>Ending Cash Balance</b>                    | <b>1,015,550</b>    | <b>777,012</b>            | <b>30.7%</b>    | <b>1,492,660</b>    | <b>736,810</b>      |
| Prior year Encumbrances                       |                     |                           |                 |                     |                     |
| <b>Ending Unencumbered Balance</b>            | <b>1,015,550</b>    | <b>777,012</b>            | <b>30.7%</b>    | <b>1,492,660</b>    | <b>736,810</b>      |
| Reserved Fund Balance (1)                     | 872,000             | 818,000                   |                 | 818,000             | 702,000             |
| <b>Ending Unreserved Balance</b>              | <b>\$ 143,550</b>   | <b>\$ (40,988)</b>        | <b>-450.2%</b>  | <b>\$ 674,660</b>   | <b>\$ 34,810</b>    |

(1) Resolution 21-18

## Road and Alley Expenditure Detail

| Account              | Description               | Revised     |             | 2023 | YTD        | 2021       | Account Notes | 2023 Budget Notes |
|----------------------|---------------------------|-------------|-------------|------|------------|------------|---------------|-------------------|
|                      |                           | 2023        | 2022        | vs   |            |            |               |                   |
|                      |                           | Budget      | Budget      | 2022 | 9/30/22    | Actual     |               |                   |
| 34-380-51281         | PROP. TAX COLLECTION FEES | \$ 27,000   | \$ 27,000   | 0.0% | \$ 26,539  | \$ 26,845  |               |                   |
| 34-380-51441         | ANNUAL STREET PROGRAM     | 1,049,000   | 987,000     | 6.3% | 438,441    | 699,319    |               |                   |
| 34-380-51442         | SIDEWALKS                 | 312,150     | 312,150     | 0.0% | 27,241     | 202,123    |               |                   |
| Total Road and Alley |                           | \$1,388,150 | \$1,326,150 | 4.7% | \$ 492,221 | \$ 928,286 |               |                   |

## 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.

|                                   | Revised         |                 |                |                 |                 |
|-----------------------------------|-----------------|-----------------|----------------|-----------------|-----------------|
|                                   | 2023            | 2022            | 2023           | YTD             | 2021            |
|                                   | Budget          | Budget          | vs 2022        | 09/30/22        | Actual          |
| <b>Revenue</b>                    |                 |                 |                |                 |                 |
| Fines and Costs                   | \$ 1,000        | \$ 1,500        | -33.3%         | \$ 680          | \$ 1,050        |
| Other Revenue                     |                 |                 |                |                 |                 |
| <b>Total Revenue</b>              | <b>\$ 1,000</b> | <b>\$ 1,500</b> | <b>42.9%</b>   | <b>\$ 680</b>   | <b>\$ 1,050</b> |
| <b>Expenditures</b>               |                 |                 |                |                 |                 |
| Operating Expenditures            | \$ 1,500        | \$ 1,500        |                | \$ 1,500        | \$ -            |
| <b>Total Expenditures</b>         | <b>\$ 1,500</b> | <b>\$ 1,500</b> |                | <b>\$ 1,500</b> | <b>\$ -</b>     |
| Revenues Over(Under) Expenditures | \$ (500)        | \$ -            |                | \$ (820)        | \$ 1,050        |
| <b>Other Financing Uses</b>       |                 |                 |                |                 |                 |
| Prior Year Encumbrances           |                 | \$ 4,272        | -100.0%        | \$ 1,000        |                 |
| <b>Beginning Fund Balance</b>     | <b>\$ 465</b>   | <b>\$ 4,737</b> | <b>-90.2%</b>  | <b>\$ 4,737</b> | <b>\$ 3,687</b> |
| Net Increase (Decrease)           | (500)           | (4,272)         |                | (1,820)         | 1,050           |
| <b>Ending Fund Balance</b>        | <b>\$ (35)</b>  | <b>\$ 465</b>   | <b>-107.5%</b> | <b>\$ 2,917</b> | <b>\$ 4,737</b> |

## Mayor's Court Computer Fund Expenditure Detail

| Account                           | Description       | Revised 2023   |                |            | YTD<br>9/30/22 | 2021<br>Actual | Account Notes | 2023 Budget Notes |
|-----------------------------------|-------------------|----------------|----------------|------------|----------------|----------------|---------------|-------------------|
|                                   |                   | 2023<br>Budget | 2022<br>Budget | vs<br>2022 |                |                |               |                   |
| 31-160-51040                      | SOFTWARE/HARDWARE | \$ 1,500       | \$ 1,500       | 0.0%       | \$ 1,500       | \$ -           |               |                   |
| Total Mayor's Court Computer Fund |                   | \$ 1,500       | \$ 1,500       | 0.0%       | \$ 1,500       | \$ -           |               |                   |

## T.I.F. Fund

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

|                                   | 2023<br>Budget      | Revised<br>2022<br>Budget | 2023<br>vs 2022 | YTD<br>09/30/22   | 2021<br>Actual    |
|-----------------------------------|---------------------|---------------------------|-----------------|-------------------|-------------------|
| <b>Revenue</b>                    |                     |                           |                 |                   |                   |
| TIF Revenue                       | \$ 338,000          | \$ 325,000                | 4.0%            | \$ 331,483        | \$ 338,226        |
| 2106 Bexley Land Account          | 8,500               |                           |                 |                   |                   |
| <b>Total Revenue</b>              | <b>\$ 346,500</b>   | <b>\$ 325,000</b>         | <b>6.6%</b>     | <b>\$ 331,483</b> | <b>\$ 338,226</b> |
| <b>Expenditures</b>               |                     |                           |                 |                   |                   |
| Operating Expenditures            | \$ 1,789,500        | \$ 126,500                | 1314.6%         | \$ 59,113         | \$ 43,474         |
| <b>Total Expenditures</b>         | <b>\$ 1,789,500</b> | <b>\$ 126,500</b>         | <b>1314.6%</b>  | <b>\$ 59,113</b>  | <b>\$ 43,474</b>  |
| Revenues Over(Under) Expenditures | \$ (1,443,000)      | \$ 198,500                |                 | \$ 272,370        | \$ 294,752        |
| <b>Other Financing Sources</b>    |                     |                           |                 |                   |                   |
| Streetscape Phase II Loan         | \$ 1,610,000        |                           |                 |                   |                   |
| <b>Other Financing Uses</b>       |                     |                           |                 |                   |                   |
| Transfers to Bond Retirement      | \$ 164,640          | \$ 164,135                | 0.3%            | \$ 164,135        | \$ 163,485        |
| Prior Year Encumbrances           |                     | 108,876                   | -100.0%         | 49,572            | 9,198             |
| <b>Total Other Uses</b>           | <b>\$ 164,640</b>   | <b>\$ 273,011</b>         | <b>-39.7%</b>   | <b>\$ 213,707</b> | <b>\$ 172,683</b> |
| <b>Beginning Fund Balance</b>     |                     |                           |                 |                   |                   |
| Net Increase (Decrease)           | \$ 269,845          | \$ 344,356                | -21.6%          | \$ 344,356        | \$ 222,287        |
| <b>Ending Fund Balance</b>        | <b>\$ 272,205</b>   | <b>\$ 269,845</b>         | <b>0.9%</b>     | <b>\$ 403,019</b> | <b>\$ 344,356</b> |

## T.I.F. Fund Expenditure Detail

| Account | Description | Revised 2023 |             |         |             |             | Account Notes | 2023 Budget Notes |
|---------|-------------|--------------|-------------|---------|-------------|-------------|---------------|-------------------|
|         |             | 2023 Budget  | 2022 Budget | vs 2022 | YTD 9/30/22 | 2021 Actual |               |                   |

|              |                                  |           |          |       |          |          |  |  |
|--------------|----------------------------------|-----------|----------|-------|----------|----------|--|--|
| 36-170-51281 | PROPERTY TAX COLLECTION FEES     | \$ 6,500  | \$ 6,500 | 0.0%  | \$ 4,770 | \$ 5,193 |  |  |
| 36-370-51190 | MAIN ST DESIGN GUIDELINES UPDATE | 50,000    |          |       |          |          |  |  |
| 36-170-51320 | TIF EXPENSES                     | 110,000   | 120,000  | -8.3% | 54,343   | 38,281   | Expenses associated with 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 |          |       |          |          |  |  |

|                                |              |            |         |           |           |
|--------------------------------|--------------|------------|---------|-----------|-----------|
| Total T.I.F. Fund Expenditures | \$ 1,789,500 | \$ 126,500 | 1314.6% | \$ 59,113 | \$ 43,474 |
|--------------------------------|--------------|------------|---------|-----------|-----------|

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

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

|   | 2023<br>Budget   | 2022<br>Budget   | 2022<br>vs 2021 | YTD<br>09/30/22  | 2021<br>Actual   |
|---|------------------|------------------|-----------------|------------------|------------------|
| <b>Revenue</b>                                |                  |                  |                 |                  |                  |
| TIF Revenue                                   | \$ 110,450       | \$ 110,446       | 0.0%            | \$ 110,446       | \$ 109,723       |
| <b>Expenditures</b>                           |                  |                  |                 |                  |                  |
| Operating Expenditures                        | \$ 32,000        | \$ 32,000        | 0.0%            | \$ 1,248         | \$ 13,017        |
| <b>Total Expenditures</b>                     | <b>\$ 32,000</b> | <b>\$ 32,000</b> | <b>145.8%</b>   | <b>\$ 1,248</b>  | <b>\$ 13,017</b> |
| Revenues Over(Under) Expenditures             | \$ 78,450        | \$ 78,446        |                 | \$ 109,198       | \$ 96,706        |
| Other Financing Sources                       |                  |                  |                 |                  | \$ 20,250        |
| <b>Other Financing Uses</b>                   |                  |                  |                 |                  |                  |
| Transfers to Eco. Development Bond Retirement | \$ 75,000        | \$ 45,725        | 64.0%           | \$ 45,725        | \$ 88,700        |
| Prior Year Encumbrances                       |                  |                  |                 |                  |                  |
| <b>Total Other Uses</b>                       | <b>\$ 75,000</b> | <b>\$ 45,725</b> | <b>64.0%</b>    | <b>\$ 45,725</b> | <b>\$ 88,700</b> |
| <b>Beginning Fund Balance</b>                 |                  |                  |                 |                  |                  |
| Net Increase (Decrease)                       | \$ 3,450         | \$ 2,085         | 1569.2%         | \$ 2,085         | \$ (26,171)      |
| Prior Period Adjustment                       |                  | 32,721           |                 | 63,473           | 28,256           |
| <b>Ending Fund Balance</b>                    | <b>\$ 38,256</b> | <b>\$ 34,806</b> | <b>9.9%</b>     | <b>\$ 65,558</b> | <b>\$ 2,085</b>  |



## City Hall T.I.F. Fund Expenditure Detail

| Account                                  | Description                  | Revised        |                | 2023<br>vs<br>2022 | YTD<br>9/30/22 | 2021<br>Actual | Account Notes | 2023 Budget Notes |
|--|------------------------------|----------------|----------------|--------------------|----------------|----------------|---------------|-------------------|
|  |                              | 2023<br>Budget | 2022<br>Budget |                    |                |                |               |                   |
| 52-170-51281                             | PROPERTY TAX COLLECTION FEES | \$ 2,000       | \$ 2,000       | 0.0%               | \$ 1,248       | \$ 1,238       |               |                   |
| 52-170-51320                             | SD PILOT                     | 30,000         | 30,000         | 0.0%               | -              | 11,779         |               |                   |
| 52-170-51321                             | TIF EXPENSES                 |                |                |                    |                |                |               |                   |
| Total City Hall T.I.F. Fund Expenditures |                              | \$ 32,000      | \$ 32,000      | 0.0%               | \$ 1,248       | \$ 13,017      |               |                   |

## Infrastructure Development Fund

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

|                                   | 2023<br>Budget      | 2022<br>Budget     | 2022<br>vs 2021 | YTD<br>09/30/22     | 2021<br>Actual     |
|-----------------------------------|---------------------|--------------------|-----------------|---------------------|--------------------|
| <b>Revenue</b>                    |                     |                    |                 |                     |                    |
| General Fund Transfers            | \$ 600,000          | \$ 900,000         | -33.3%          | \$ 675,000          | \$1,100,000        |
| <b>Expenditures</b>               |                     |                    |                 |                     |                    |
| Operating Expenditures            | \$ 765,000          | \$ 55,000          | 1290.9%         | \$ -                | \$ -               |
| <b>Total Expenditures</b>         | <b>\$ 765,000</b>   | <b>\$ 55,000</b>   | <b>1290.9%</b>  | <b>\$ -</b>         |                    |
| Revenues Over(Under) Expenditures | \$ (165,000)        | \$ 845,000         |                 |                     |                    |
| <b>Beginning Fund Balance</b>     | \$ 1,945,000        | \$1,100,000        |                 | \$ 1,100,000        | \$ -               |
| Net Increase (Decrease)           | (165,000)           | 845,000            |                 | 675,000             | 1,100,000          |
| <b>Ending Fund Balance</b>        | <b>\$ 1,780,000</b> | <b>\$1,945,000</b> | <b>-8.5%</b>    | <b>\$ 1,775,000</b> | <b>\$1,100,000</b> |

## Infrastructure Development Expenditures

| Account                                 | Description                 | Revised        |                |                    | YTD<br>9/30/22 | 2021<br>Actual | Account Notes | 2023 Budget Notes |
|---|-----------------------------|----------------|----------------|--------------------|----------------|----------------|---------------|-------------------|
|   |                             | 2023<br>Budget | 2022<br>Budget | 2023<br>vs<br>2022 |                |                |               |                   |
| 75-170-51400                            | ACQUISITIONS & RELATED EXP. | \$ 765,000     | \$ 55,000      | 1290.9%            |                |                |               |                   |
| Infrastructure Development Expenditures |                             | \$ 765,000     | \$ 55,000      | 1290.9%            | \$ -           | \$ -           |               |                   |