



2023 BUDGET

Draft - Third Edition

The Bexley Arboretum and the Year of the Parks

Marcellino Birch Edition, rev. 11.15.2022

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General Fund Summary

	2023 Budget	Revised 2022 Budget	2023 vs 2022	YTD 09/30/22	2021 Actual
Operating Revenue					
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
Total Operating Revenue	\$ 20,857,199	\$ 19,685,489	6.0%	\$ 15,525,179	\$ 17,658,427
Operating Expenditures					
General Government					
Mayor's Office (2)	\$ 452,700	\$ 443,515	2.1%	\$ 327,847	\$ 399,033
Grant Reimbursed Expenditures	1,459,000	695,000	109.9%	176,358	596,100
Auditor's Office	863,813	851,669	1.4%	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	188,239	166,900	12.8%	113,183	123,572
Development Office	294,906	238,828	23.5%	86,155	155,543
Technology	429,526	382,273	12.4%	280,803	324,723
Building and Zoning Department	651,355	692,687	-6.0%	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
Total General Government	\$ 4,816,927	\$ 4,040,776	19.2%	\$ 2,341,964	\$ 3,225,019
Public Health and Safety					
Police Department	\$ 6,303,359	\$ 5,859,336	7.6%	\$ 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	391,064	376,264	3.9%	217,470	256,996
Health Department	182,067	132,067	37.9%	130,348	128,038
Total Public Health and Safety	\$ 9,516,142	\$ 8,914,677	6.7%	\$ 7,182,174	\$ 8,565,673
Public Service					
Service Administration	\$ 227,521	\$ 216,957	4.9%	\$ 150,350	\$ 176,508
Building and Parks Maintenance	1,599,077	1,569,178	1.9%	1,146,090	1,301,376
Street Fund Transfer	370,000	66,000	460.6%	66,000	66,000
Total Public Service	\$ 2,196,598	\$ 1,852,135	18.6%	\$ 1,362,440	\$ 1,543,885

General Fund Revenue and Expenditure Summary Continued

	2023 Budget	Revised 2022 Budget	2023 vs 2022	YTD 09/30/22	2021 Actual
Recreation					
Jeffrey Mansion	\$ 304,649	\$ 257,640	18.2%	\$ 176,179	\$ 359,102
Parks	498,286	428,143	16.4%	244,722	324,173
Recreation Fund Transfer	250,000	250,000	0.0%	250,000	90,000
Total Recreation	\$ 1,052,935	\$ 935,783	12.5%	\$ 670,901	\$ 773,275
Total Operating Expenditures Before Debt Service	\$ 17,582,602	\$ 15,743,371	11.7%	\$ 11,557,480	\$ 14,107,852
Debt Service Transfers to Eco. Development Bond Retirement		740,053	-100.0%	34,293	20,250
Debt Service (Transfers to Bond Retirement Fund)	1,230,213	248,332	395.4%	706,995	629,236
Total Operating Expenditures and Debt Service	\$ 18,812,815	\$ 16,731,755	12.4%	\$ 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	\$ 18,645,815	\$ 16,514,755	12.9%	\$ 12,298,768	\$ 14,757,338
Revenue Over (Under) Expenditures	\$ 2,211,384	\$ 3,170,734	-30.3%	\$ 3,226,410	\$ 2,901,089
Other Financing Sources					
CARES Reimbursement				\$ 52,631	
BWC Rebate					397,071
Health Insurance Adjustment					2,446
Total Other Financing Sources				\$ 52,631	\$ 399,517
Other Financing Uses - Capital Expenditures					
Capital Fund Transfer	\$ 1,200,000	\$ 1,400,000	-14.3%	\$ 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
Total Other Financing Uses	\$ 2,200,000	\$ 3,080,000	-28.6%	\$ 1,710,000	\$ 2,030,000
Beginning Cash Balance	\$ 3,356,312	\$ 4,207,555	0.0%	\$ 4,207,555	\$ 3,277,243
Net Current Year Cash Increase (Decrease)	11,384	90,734		1,569,041	1,270,606
Prior Year Encumbrance Expenditures		(941,977)	0.0%	(468,802)	(340,294)
Ending Cash Balance	\$ 3,367,695	\$ 3,356,312	0.0%	\$ 5,307,794	\$ 4,207,555
Year End Outstanding Encumbrances					941,977
Ending Unencumbered Fund Balance	\$ 3,367,695	\$ 3,356,312	0.0%	\$ 5,307,794	\$ 3,265,578
Budget Stability Account Reserve	\$ 1,925,000	\$ 1,875,000	0.0%	\$ 1,837,500	\$ 1,725,000
Total Unencumbered Reserves	\$ 5,292,695	\$ 5,231,312	0.0%	\$ 7,145,294	\$ 4,990,578

Mayor's Office and City Hall

Account	Description	Revised 2023			YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 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	42,013	41,189	2.0%	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		
Total Personal Services		\$ 359,150	\$ 349,965	2.6%	\$ 269,737	\$ 323,021		

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		
Total Other Expenditures		\$ 93,550	\$ 93,550	0.0%	\$ 58,110	\$ 76,012		

Total Mayor and City Hall	\$ 452,700	\$ 443,515	2.1%	\$ 327,847	\$ 399,033
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Grant Reimbursed Expenditures

Account	Description	Revised 2023			YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 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 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 2022				
Personal Services								
01-110-51010	SALARIES AND WAGES	\$ 217,070	\$ 181,944	19.3%	\$ 117,751	\$ 218,344	Salaries of Auditor, Finance Director and Payroll and HR Coordinator	The payroll and HR coordinator will be employed a full year.
01-110-51030	OPERS	30,390	18,973	60.2%	16,430	30,254		
01-110-51040	WORKER'S COMP TPA	6,000	6,000	0.0%	4,990	4,845		
01-110-51041	WORKER'S COMPENSATION	3,693	2,298	60.7%	582	2,868		
01-110-51070	TRANSFER TO HEALTH INSURANCE	30,600	30,000	2.0%	30,000	41,055		
01-110-51071	DENTAL INSURANCE	2,108	2,066	2.0%	1,367	1,900		
01-110-51072	VISION	490	481	2.0%	379	440		
01-110-51073	LIFE	298	292	2.0%	132	179		
01-110-51074	ODJFS	13,000	13,000	0.0%	7,953	0	Pays the unemployment compensation of any employee laid off during the year.	
01-110-51076	MEDICARE	3,148	2,069	52.2%	1,715	2,718		
	Total Personal Services	\$ 306,797	\$ 257,123	19.3%	\$ 181,299	\$ 302,603		
Other Expenditures								
01-110-51180	PRINTING	\$ 2,500	\$ 2,500	0.0%	\$ 777	\$ 1,187		
01-110-51190	CONTRACT PROFESSIONAL	20,000	72,830	-72.5%	70,280	-		Reduced due to hiring of Payroll and HR Coordinator
01-110-51191	INVESTMENT MANAGEMENT	13,000	13,000	0.0%	7,598	13,648	Pays for investment advisors.	
01-110-51192	BANK FEES	40,000	35,000	14.3%	33,659	23,863	Used for bank and credit card fees.	
01-110-51200	TRAINING	2,000	2,000	0.0%	100	120	Training for the Finance Director and Assistant Finance Director	
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	
01-110-51251	AUDIT FEES	35,000	35,000	0.0%	2,624	26,240	Used to pay independent auditors.	
01-110-51253	CONTINUING DISCLOSURE	3,500	3,500	0.0%	-	3,500	Pays for assistance in required debt service reporting	
01-110-51280	RITA FEES	268,106	262,849	2.0%	142,905	246,847		The budget for 2023 reflects the projected increase in income tax revenue for 2023.
01-110-51281	PROP TAX FEES/REFUNDS	20,000	22,688	-11.8%	18,518	8,764	Pays Franklin County for fees related to property tax collections.	
01-110-51283	INSURANCE - CITY	118,911	112,180	6.0%	110,768	98,954	property and casualty insurance	The amount for 2023 reflects an allowance for inflation.
01-110-51284	PROPERTY TAXES	10,000	9,000	11.1%	-	(196)		Allows for taxes paid on possible property acquisitions
01-110-51285	TAXES SHRED WITH SCHOOLS					21,080		
01-110-51310	OFFICE SUPPLIES	1,000	1,000	0.0%	(200)	-		
01-110-51311	POSTAGE	7,000	7,000	0.0%	5,843	5,500	All City Hall Postage	
01-110-51312	SUBSCRIPTIONS MEETINGS AND MEALS	1,000	1,000	0.0%	-	144		
01-110-51320	OPERATING EXPENSES	3,000	3,000	0.0%	1,585	2,767		
	Total Other Expenditures	\$ 557,017	\$ 594,547	-6.3%	\$ 405,456	\$ 465,218		
Total Auditor's Office		\$ 863,813	\$ 851,669	1.4%	\$ 586,755	\$ 767,821		

City Attorney Expenditure Detail

Account	Description	Revised 2023			YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 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	Based on 2022 utilization.
01-120-51271	AGGREGATION LEGAL	-	25,000	-100.0%	36			
Total City Attorney		\$ 190,000	\$ 223,640	-15.0%	\$ 118,133	\$ 177,743		

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 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 2022				
Personal Services								
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		
	Total Personal Services	\$ 54,771	\$ 54,771	0.0%	\$ 37,808	\$ 52,233		
Other Expenditures								
01-150-51191	ORDINANCE CODIFICATION	\$ 8,000	\$ 7,500	6.7%	\$ 7,500	\$ 4,500	Outside contractor codifies ordinances	
01-150-51320	OPERATING EXPENSES	1,500	1,500	0.0%	616	1,500	Misc. operating expenses	
01-150-51321	MEETING REFRESHMENTS	500	500	0.0%	150	247	Meeting snacks and drinks	
01-150-51323	SPECIAL EVENTS	1,000	1,000	0.0%	329	1,000		
	Total Other Expenditures	\$ 11,000	\$ 10,500	4.8%	\$ 8,595	\$ 7,247		
Total City Council		\$ 65,771	\$ 65,271	0.8%	\$ 46,403	\$ 59,481		

Court Expenditure Detail

Account	Description	Revised 2023					Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 2022	YTD 9/30/22	2021 Actual		
Personal Services								
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	2,951	2,893	2.0%	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		
	Total Personal Services	\$ 77,489	\$ 61,400	26.2%	\$ 46,738	\$ 57,761		
Other Expenditures								
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%	-	-		
	Total Other Expenditures	\$ 110,750	\$ 105,500	5.0%	\$ 66,446	\$ 65,810		
Total Mayor's Court		\$ 188,239	\$ 166,900	12.8%	\$ 113,183	\$ 123,572		

Development, Communications, and Community Affairs Office Expenditure Detail

Account	Description	Revised 2023			YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	2023 vs 2022				
Personal Services								
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	2,845	2,789	2.0%	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	1,350	1,135	19.0%	630	790		
Total Personal Services		\$ 101,406	\$ 95,328	6.4%	\$ 66,540	\$ 67,681		
Other Expenditures								
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	
Total Other Expenditures		\$ 193,500	\$ 143,500	34.8%	\$ 19,614	\$ 87,862		
Total Development Office		\$ 294,906	\$ 238,828	23.5%	\$ 86,155	\$ 155,543		

Technology Department 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								
01-180-51010	SALARIES & WAGES	\$ 93,084	\$ 86,160	8.0%	\$ 62,753	\$ 83,234		
01-180-51011	OVERTIME	2,500	2,500	0.0%	-	230		
01-180-51030	OPERS	13,382	12,412	7.8%	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	8,836	8,662	2.0%	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	1,386	1,286	7.8%	886	1,180		
Total Personal Services		\$ 122,024	\$ 113,773	7.3%	\$ 82,319	\$ 106,423		
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	Added five cell phone reimbursements in 2022 and additional devices.
01-180-51140	HARDWARE	25,000	25,000	0.0%	19,339	15,883	PC replacements & upgrades, tablets, audio-video equipment	This has not been utilized as much in the last two years due to CARES Act and ARP funding.
01-180-51141	SOFTWARE LICENSING	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, Added Zoom and Website from ARP. Added Prop Room Software.
01-180-51142	TECHNOLOGY CONSULTANTS		25,000	-100.0%	11,494	18,172	Network/Server auxiliary support	
01-180-51143	CYBER SECURITY	37,000						Implementation of security audit recommendations. New network equipment and security software.
01-180-51150	COPIER USE/MAINTENANCE	12,500	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)	
Total Other Expenditures		\$ 307,502	\$ 268,500	14.5%	\$ 198,484	\$ 218,300		
Total Technology Department		\$ 429,526	\$ 382,273	12.4%	\$ 280,803	\$ 324,723		

Building and Zoning Department Expenditure Detail

Account	Description	2023 Budget	Revised 2022 Budget	2023 vs 2022	YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
Personal Services								
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	57,776	56,643	2.0%	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		
Total Personal Services		\$ 376,405	\$ 377,737	-0.4%	\$ 260,345	\$ 325,960		
Other Expenditures								
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)	Increased consistency of staff project review, resulting in additional review expenses. To be recaptured by adjusted permit/application fees.
01-350-51320	OPERATING EXPENSES	500	500	0.0%	278	-		
01-350-51321	DEPOSIT REFUNDS	2,000	2,000	0.0%	-	-	Provides for refunds in instances where necessary	
Total Other Expenditures		\$ 274,950	\$ 314,950	-12.7%	\$ 191,924	\$ 179,817		
Total Building Department		\$ 651,355	\$ 692,687	-6.0%	\$ 452,270	\$ 505,777		

Senior Programs Expenditure Detail

Account	Description	2023 Budget	Revised 2022 Budget	2023 vs 2022	YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
Personal Services								
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		
	Total Personal Services	\$ 107,861	\$ 104,718	3.0%	\$ 73,645	\$ 83,470		
Other Expenditures								
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	
	Total Other Expenditures	\$ 60,180	\$ 99,200	-39.3%	\$ 25,003	\$ 1,852		
Total Seniors Programs		\$ 168,041	\$ 203,918	-17.6%	\$ 98,648	\$ 85,322		

Boards and Commissions Expenditure Detail

Account	Description	Revised 2023			YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 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		
Total Personal Services		\$ 7,576	\$ 7,576	0.0%	\$ 3,644	\$ 3,801		

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 and tree plotter service.
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.	
Total Other Expenditures		\$ 23,000	\$ 23,000	0.0%	\$ 14,374	\$ 14,799		

Total Boards and Commissions		\$ 30,576	\$ 30,576	0.0%	\$ 18,018	\$ 18,600		
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Police Department Expenditure Detail

Account	Description	2023 Budget	Revised 2022 Budget	2023 vs 2022	YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
Personal Services								
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 ALLOCATI	-	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	591,441	579,844	2.0%	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		
Total Personal Services		\$ 5,811,559	\$ 5,495,101	5.8%	\$ 4,070,313	\$ 5,218,181		
Other Expenditures								
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		
Total Other Expenditures		\$ 491,800	\$ 364,235	35.0%	\$ 218,413	\$ 469,065		
Total Police Department		\$ 6,303,359	\$ 5,859,336	7.6%	\$ 4,288,726	\$ 5,687,245		

Fire Contract Expenditure Detail

Account	Description	2023 Budget	Revised 2022 Budget	2023 vs 2022	YTD 9/30/22	2021 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		
Total Fire Contract		\$2,619,177	\$2,527,510	3.6%	\$ 2,527,510	\$ 2,475,974		

Disaster and Emergency Expenditure Detail

Account	Description	Revised 2023			YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 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	-				-		
Total Disaster and Emergency		\$ 20,475	\$ 19,500	5.0%	\$ 18,120	\$ 17,419		

Street Lighting Expenditure Detail

Account	Description	Revised 2023			YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 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	19,840	19,451	2.0%	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	
Total Personal Services		\$ 101,064	\$ 96,264	5.0%	\$ 76,402	\$ 83,423	

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. 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.) 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.
Total Other Expenditures		\$ 290,000	\$ 280,000	3.6%	\$ 141,068	\$ 173,574	

Total Street Lighting		\$ 391,064	\$ 376,264	3.9%	\$ 217,470	\$ 256,996	
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Health Department Expenditure Detail

Account	Description	Revised 2023					Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 2022	YTD 9/30/22	2021 Actual		
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		Placeholder for social services contract. RFP in process of being crafted.
Total Health Department		\$ 182,067	\$ 132,067	37.9%	\$ 130,348	\$ 128,038		

Service Administration Expenditure Detail

Account	Description	Revised 2023			YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 2022				
Personal Services								
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	20,271	19,874	2.0%	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			
Total Personal Services		\$ 215,221	\$ 205,457	4.8%	\$ 146,650	\$ 168,194		
Other Expenditures								
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). 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	
Total Other Expenditures		\$ 12,300	\$ 11,500	7.0%	\$ 3,700	\$ 8,315		
Total Service Department		\$ 227,521	\$ 216,957	4.9%	\$ 150,350	\$ 176,508		

State Highway/ Street Fund Transfers

Account	Description	Revised		2023	YTD	2021	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 2022				
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 Budget	Revised 2022 Budget	2023 vs 2022	YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
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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	115,695	113,426	2.0%	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		
Total Personal Services		\$ 926,077	\$ 902,553	2.6%	\$ 646,687	\$ 805,304		

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	GROUND 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 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 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			
Total Other Expenditures		\$ 673,000	\$ 666,625	1.0%	\$ 499,403	\$ 496,072		

Total Maintenance and Parks	\$ 1,599,077	\$ 1,569,178	1.9%	\$ 1,146,090	\$ 1,301,376
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Jeffrey Mansion Expenditure Detail

Account	Description	Revised 2023			YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 2022				
Personal Services								
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	33,883	33,218	2.0%	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		
Total Personal Services		\$ 147,779	\$ 135,620	9.0%	\$ 103,490	\$ 105,940		
Other Expenditures								
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		
Total Other Expenditures		\$ 156,870	\$ 122,020	28.6%	\$ 72,689	\$ 253,162		
Total Jeffrey Mansion		\$ 304,649	\$ 257,640	18.2%	\$ 176,179	\$ 359,102		

Parks Expenditure Detail

Account	Description	Revised 2023			YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 2022				
Personal Services								
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	14,000	-		-	9,447		We were budgeted for \$12k in 2022, but were not able to fill the positions and had to use funds on overtime expenditures.
01-570-51030	OPERS	46,382	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	17,250	16,912	2.0%	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		
Total Personal Services		\$ 341,886	\$ 272,593	25.4%	\$ 204,189	\$ 267,878		
Other Expenditures								
01-570-51131	UTILITIES/ELEC.	\$ 2,800	\$ 1,900	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	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	40,000	80,000		-	21,473		
01-570-51320	OPERATING EXPENSES	19,000	19,000	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	0.0%	257	8,619		
01-570-51330	REPAIR/MAINT. SUPPLIES	10,500	15,000	-30.0%	12,411	13,208	Utility vehicle repairs, playground equipment repairs	
01-570-51350	ATHLETIC FIELD MAINTENANCE	14,000	20,500	-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	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.
Total Other Expenditures		\$ 156,400	\$ 155,550	0.5%	\$ 40,533	\$ 56,295		
Total Jeffrey Park		\$ 498,286	\$ 428,143	16.4%	\$ 244,722	\$ 324,173		

Recreation Fund Transfer

Account	Description	Revised 2023			YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 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 Budget	Revised 2022 Budget	2023 vs 2022	YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
01-960-51612	TRANSFER TO CAPITAL IMPROVEMENTS FUND	\$ 1,200,000	\$ 1,000,000	20.0%	\$ 750,000	\$ 800,000		
Total Capital Expenditures		\$ 1,200,000	\$ 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.

	2023 Budget	Revised 2022 Budget	2023 vs 2022	YTD 09/30/22	2021 Actual
Revenue					
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
Total Revenue	\$ 48,102	\$ 5,745	737.3%	\$ (11,840)	\$ 94,815
Expenditures					
Operating Expenses	\$ 77,412	\$ 54,246	42.7%	\$ 54,524	\$ 57,150
Total Expenditures	\$ 77,412	\$ 54,246	42.7%	\$ 54,524	\$ 57,150
Revenues Over(Under) Expenditures	\$ (29,310)	\$ (48,501)		\$ (66,364)	\$ 37,665
Other Financing Sources					
BWC Rebate				\$	813
Other Financing Uses					
Prior Year Encumbrances		11,267	-100%	7,336	
Total Other Uses	\$ -	\$ 11,267		\$ 7,336	\$ -
Beginning Fund Balance					
Net Increase (Decrease)	\$ 76,167	\$ 135,935	-44.0%	\$ 135,935	\$ 97,457
	(29,310)	(59,768)		(73,700)	38,478
Ending Fund Balance	\$ 46,856	\$ 76,167	-38.5%	\$ 62,235	\$ 135,935

(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 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 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		
Total Personal Services		\$ 12,412	\$ 12,412	0.0%	\$ 12,690	\$ 13,418		

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..	
		\$ 65,000	\$ 41,834	55.4%	\$ 41,834	\$ 43,732		

Total State Highway		\$ 77,412	\$ 54,246	42.7%	\$ 54,524	\$ 57,150		
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Street Maintenance Fund

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

	2023 Budget	Revised 2022 Budget	2023 vs 2022	YTD 09/30/22	2021 Actual
Revenue					
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
Total Revenue	\$ 710,600	\$ 750,313	-5.3%	\$ 578,562	\$ 666,393
Expenditures					
Street Maintenance	\$ 1,083,794	\$ 899,342	20.5%	\$ 634,972	\$ 836,732
Total Expenditures	\$ 1,083,794	\$ 899,342	20.5%	\$ 634,972	\$ 836,732
Revenues Over(Under) Expenditures	\$ (373,194)	\$ (149,029)		\$ (56,411)	\$ (170,339)
Other Financing Sources					
Transfer From General Fund	\$ 370,000	\$ 66,000	460.6%	\$ 66,000	\$ 66,000
CARES Reimbursement					
BWC Rebate					14,004
Total Other Sources	\$ 370,000	\$ 66,000	460.6%	\$ 66,000	\$ 80,004
Other Financing Uses					
Prior Year Encumbrances		\$ 3,499	-100.0%	\$ 4,032	\$ 8,100
	\$ -	\$ 3,499	-100.0%	\$ 4,032	\$ 8,100
Beginning Balance					
Net Increase (Decrease)	\$ 44,914	\$ 131,442	-65.8%	\$ 131,442	\$ 229,877
	(3,194)	(86,528)		5,557	(98,435)
Ending Cash Balance	\$ 41,720	\$ 44,914	-7.1%	\$ 136,999	\$ 131,442

(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	60,264	59,082	2.0%	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		
Total Personal Services		\$ 721,873	\$ 560,921	28.7%	\$ 428,107	\$ 552,275		

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).	
Total Other Expenditures		\$ 361,921	\$ 338,421	6.9%	\$ 206,866	\$ 284,457		

Total Street Maintenance		\$ 1,083,794	\$ 899,342	20.5%	\$ 634,972	\$ 836,732		
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Recreation Fund

	2023 Budget	Revised 2022 Budget	2023 vs 2021	YTD 09/30/22	2021 Actual
Revenue					
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	
Total Revenue	\$ 1,860,000	\$ 1,786,000	4.1%	\$ 1,932,471	\$ 1,411,133
Expenditures					
Administration	\$ 646,807	\$ 607,670	6.4%	\$ 457,212	\$ 483,937
Programs	388,424	336,112	15.6%	237,947	263,648
Preschool	356,399	290,435	22.7%	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
Total Expenditures	\$ 2,236,031	\$ 1,989,306	12.4%	\$ 1,477,516	\$ 1,542,027
Revenues Over(Under) Expenditures	\$ (376,031)	\$ (203,306)		\$ 454,956	\$ (130,894)
Other Financing Sources					
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
Total Other Sources	\$ 250,000	\$ 825,977	-69.7%	\$ 250,000	\$ 356,998
Other Financing Uses					
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
Total Other Uses	\$ 311,747	\$ 478,750	-34.9%	\$ 363,456	\$ 129,229
Beginning Fund Balance					
Net Increase (Decrease)	\$ 785,389	\$ 511,469	53.6%	\$ 511,469	\$ 414,594
Estimated Unspent Appropriations	(437,778)	143,921		341,500	96,875
Ending Fund Balance	\$ 130,000	\$ 130,000	-39.2%	\$ 852,969	\$ 511,469

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 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 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	89,009	87,264	2.0%	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		
Total Personal Services		\$ 587,507	\$ 555,150	5.8%	\$ 428,083	\$ 467,394		

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
Total Other Expenditures		\$ 59,300	\$ 52,520	12.9%	\$ 29,129	\$ 16,543		

Total Recreation Admin.	\$ 646,807	\$ 607,670	6.4%	\$ 457,212	\$ 483,937
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Recreation Programs Expenditure Detail

Account	Description	2023 Budget	Revised 2022 Budget	2023 vs 2022	YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
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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		
	Total Personal Services	\$ 24,874	\$ 24,162	2.9%	\$ 4,654	\$ 4,299		

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)
	Total Other Expenditures	\$ 363,550	\$ 311,950	16.5%	\$ 233,293	\$ 259,349		

Total Recreation Programs	\$ 388,424	\$ 336,112	15.6%	\$ 237,947	\$ 263,648
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Jeffrey Preschool

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

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	3,759	11,000	-65.8%	11,000	10,000		
05-525-51076	MEDICARE	4,120	3,318	24.2%	2,329	3,275		
Total Personal Services		\$ 339,399	\$ 278,835	21.7%	\$ 212,018	\$ 284,289		

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
Total Other Expenditures		\$ 17,000	\$ 11,600	46.6%	\$ 5,985	\$ 7,111		

Total Recreation Programs	\$ 356,399	\$ 290,435	22.7%	\$ 218,003	\$ 291,399
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Before and After School Care

Account	Description	2023 Budget	Revised 2022 Budget	2023 vs 2022	YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
Personal Services								
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		
Total Personal Services		\$ 336,652	\$ 288,152	16.8%	\$ 194,140	\$ 227,267		
Other Expenditures								
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.
Total Other Expenditures		\$ 50,825	\$ 49,225	3.3%	\$ 10,074	\$ 11,457		
Total Recreation Programs		\$ 387,477	\$ 337,377	14.8%	\$ 204,214	\$ 238,724		

Jeffrey Camp Expenditure Detail

Account	Description	Revised		2023	YTD	2021	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 2022				
Personal Services								
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		
Total Personal Services		\$ 369,225	\$ 332,332	11.1%	\$ 301,726	\$ 243,692		
Other Expenditures								
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	
Total Other Expenditures		\$ 87,700	\$ 85,380	2.7%	\$ 58,414	\$ 20,627		
Total Jeffrey Camp		\$ 456,925	\$ 417,712	9.4%	\$ 360,139	\$ 264,319		

Swimming Pool Fund

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

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

Pool Operations Expenditure Detail

Account	Description	2023 Budget	Revised 2022 Budget	2023 vs 2022	YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
Personal Services								
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		
Total Personal Services		\$ 22,482	\$ 21,631	3.9%	\$ 15,737	\$ 24,542		
Other Expenditures								
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	
Total Other Expenditures		\$ 404,200	\$ 348,700	15.9%	\$ 284,031	\$ 632,731		
Total Pool Operations		\$ 426,682	\$ 370,331	15.2%	\$ 299,769	\$ 657,274		

Pool Concessions Expenditure Detail

Account	Description	Revised 2023			YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 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 Budget	Revised 2022 Budget	2022 vs 2021	YTD 09/30/22	2021 Actual
<u>Expenditures</u>					
Debt Service	\$ 2,636,844	\$ 1,964,016	34.3%	\$ 405,127	\$ 1,844,171
<u>Other Financing Sources</u>					
Transfers form 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 form the Road and Alley Fund	435,916	698,880	-37.6%	698,880	939,019
Refund					6,917
Transfers In	\$ 2,636,844	\$ 1,964,016	34.3%	\$ 1,682,626	\$ 1,851,087
<u>Beginning Fund Balance</u>	\$ 467,511	\$ 467,511	0.0%	\$ 467,511	\$ 460,595
Net Increase (Decrease)	0	0		1,277,499	6,916
Ending Fund Balance	\$ 467,511	\$ 467,511	0.0%	\$ 1,745,010	\$ 467,511

Bond Retirement Expenditure Detail

Account	Description	Revised		2023		YTD	2021	Account Notes	2023 Budget Notes
		2023	2022	vs	2022				
		Budget	Budget	2022	9/30/22	Actual			
06-700-51510	PRINCIPAL	\$2,302,396	\$1,597,050	44.2%	\$ 230,819	\$ 1,474,737			
06-700-51520	INTEREST	354,095	366,965	-3.5%	174,308	369,435			
Total Bond Retirement Expenditures		\$2,656,491	\$1,964,016	35.3%	\$ 405,127	\$ 1,844,171			

Economic Redevelopment Fund

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

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

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 Budget	Revised 2022 Budget	2023 vs 2022	YTD 09/30/22	2021 Actual
Revenue					
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
Total Revenue	\$ 2,838,262	\$ 3,125,563	-9.2%	\$ 1,948,692	\$ 2,882,426
Expenditures					
Water Administration	\$ 2,397,931	\$ 2,336,377	2.6%	\$ 1,529,972	\$ 2,203,280
Water Distribution	663,255	610,872	8.6%	422,542	326,304
Total Expenditures	\$ 3,061,186	\$ 2,947,249	3.9%	\$ 1,952,514	\$ 2,529,585
Revenues Over(Under) Expenditures	\$ (222,924)	\$ 178,314		\$ (3,822)	\$ 352,841
Other Financing Sources					
BWC Rebate					19,953.85
CARES					
	-	-		-	19,953.85
Debt Service	\$ 308,017	\$ 315,841	-2.5%	\$ 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
Total Other Uses	\$ 368,017	\$ 498,971	-26.2%	\$ 354,283	\$ 578,308
Beginning Balance					
Estimated Unspent Appropriations	\$ 1,676,804	\$ 1,497,461	12.0%	\$ 1,497,461	\$ 1,702,973
Net Increase (Decrease)	(590,941)	179,343		(358,105)	(205,512)
Ending Balance	\$ 1,085,863	\$ 1,676,804	-35.2%	\$ 1,139,356	\$ 1,497,461

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	15,050	14,755	2.0%	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		
Total Personal Services		\$ 145,300	\$ 137,262	5.9%	\$ 113,882	\$ 131,183		

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		
Total Other Expenditures		\$2,252,631	\$2,199,115	2.4%	\$ 1,416,090	\$ 2,072,097		

Total Water Admin.		\$2,397,931	\$2,336,377	2.6%	\$ 1,529,972	\$ 2,203,280		
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Water Distribution Expenditure Detail

Account	Description	Revised 2023			YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 2022				
Personal Services								
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	47,856	46,917	2.0%	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		
	Total Personal Services	\$ 369,255	\$ 336,905	9.6%	\$ 249,520	\$ 229,137		
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. 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%	-			
	Total Other Expenditures	\$ 294,000	\$ 273,967	7.3%	\$ 173,021	\$ 97,167		
0								
Total Water Distribution		\$ 663,255	\$ 610,872	8.6%	\$ 422,542	\$ 326,304		

Water Debt Service Expenditure Detail

Account	Description	Revised		2023	YTD 9/30/22	2021 Actual
		2023 Budget	2022 Budget	vs 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.					(2,959)
09-700-51522	OPWC COLLEGE/SOUTH CASSADY	29,184	29,184	0.0%	29,184	29,184
09-700-51523	OPWC MAIN ST	5,422	5,422	0.0%	5,422	5,422
09-700-51524	OPWC NORTHEAST QUADRANT	30,739	30,739	0.0%	30,739	30,739
09-700-51525	OPWC BROAD STREET	46,745	8,882	426.3%	8,882	8,882
09-700-51527	OPWC ROOSEVELT AND ASHEBOURNE	52,559	52,559	0.0%	52,559	52,559
09-700-51528	OPWC ROOSEVELT AND STANWOOD	70,434	70,434	0.0%	70,434	43,307
Total Water Debt Service		\$ 308,017	\$ 315,841	-2.5%	\$ 210,366	\$ 338,300

Sewer Fund

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

	2023 Budget	Revised 2022 Budget	2023 vs 2022	YTD 09/30/22	2021 Actual
Revenue					
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
Total Revenue	\$ 2,702,177	\$ 2,573,852	-6.2%	\$ 2,023,232	\$ 2,742,995
Expenditures					
Sewer Administration	\$ 2,130,491	\$ 1,860,941	14.5%	\$ 1,371,233	\$ 1,613,696
Sewer Service	1,184,216	1,225,964	-3.4%	501,104	741,526
Total Expenditures	\$ 3,314,707	\$ 3,086,905	7.4%	\$ 1,872,337	\$ 2,355,222
Revenues Over(Under) Expenditures	\$ (612,530)	\$ (513,053)		\$ 150,895	\$ 387,773
Other Financing Sources					
BWC Rebate	\$ -	\$ -		\$ -	\$ 10,486
CARES					250
Total Other Sources	\$ -	\$ -		\$ -	\$ 10,736
Other Financing Uses					
Debt Service	\$ 77,964	\$ 77,911	2.5%	\$ 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
Total Other Uses	\$ 137,964	\$ 487,656	-71.7%	\$ 459,360	\$ 479,320
Beginning Fund Balance					
Estimated Unspent Appropriations	\$ 3,783,512	\$ 3,784,221	0.0%	\$ 3,784,221	\$ 3,865,032
Net Increase (Decrease)	(690,494)	(500,709)		(308,465)	(80,811)
Ending Fund Balance	\$ 3,093,018	\$ 3,783,512	-18.3%	\$ 3,475,756	\$ 3,784,221

Sewer Administration

Account	Description	2023 Budget	Revised 2022 Budget	2023 vs 2022	YTD 9/30/22	2021 Actual	Account Notes	2023 Budget Notes
Personal Services								
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	5,270	5,166	2.0%	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		
Total Personal Services		\$ 31,899	\$ 29,341	8.7%	\$ 30,969	\$ 27,614		
Other Expenditures								
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.	
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.
Total Other Expenditures		\$ 2,098,592	\$ 1,831,600	14.6%	\$ 1,340,265	\$ 1,586,081		
Total Sewer Administration		\$ 2,130,491	\$ 1,860,941	14.5%	\$ 1,371,233	\$ 1,613,696		

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
Personal Services								
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	23,737	23,272	2.0%	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		
Total Personal Services		\$ 194,549	\$ 252,997	-23.1%	\$ 155,637	\$ 213,508		
Other Expenditures								
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		
Total Other Expenditures		\$ 989,667	\$ 972,967	1.7%	\$ 345,467	\$ 528,018		
Total Sewer Service		\$ 1,184,216	\$ 1,225,964	-3.4%	\$ 501,104	\$ 741,526		

Sewer Fund Debt Service Expenditure Detail

Account	Description	Revised		2023	YTD 9/30/22	2021 Actual
		2023 Budget	2022 Budget	vs 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	-100.0%	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		\$ 77,964	\$ 77,911	0.1%	\$ 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 Budget	Revised 2022 Budget	2023 vs 2022	YTD 09/30/22	2021 Actual
Revenue					
Receipts From Residents	\$ 1,428,599	\$ 1,373,653	4.0%	\$ 1,032,478	\$ 1,333,644
Total Revenue	\$ 1,428,599	\$ 1,373,653	4.0%	\$ 1,032,478	\$ 1,333,644
Expenditures					
Operating Expenditures	\$ 1,649,254	\$ 1,721,429	-4.2%	\$ 1,216,910	\$ 1,487,523
Total Expenditures	\$ 1,649,254	\$ 1,721,429	-4.2%	\$ 1,216,910	\$ 1,487,523
Revenues Over(Under) Expenditures	\$ (220,655)	\$ (347,776)		\$ (184,432)	\$ (153,879)
Other Financing Sources					
BWC Rebate	\$ -	\$ -			\$ 2,640
Other Financing Uses					
Prior Year Encumbrances		\$ 9,709	-100.0%	\$ 7,659	\$ 44,350
Total Other Uses	\$ -	\$ 9,709	-100.0%	\$ 7,659	\$ 44,350
Beginning Fund Balance					
Prior Period Adjustment					
Net Increase (Decrease)	(220,655)	(357,485)		(192,091)	(195,589)
Ending Fund Balance	\$ 869,911	\$ 1,090,566	-20.2%	\$ 1,255,960	\$ 1,448,051

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		
Personal Services								
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		
	Total Personal Services	\$ 43,754	\$ 176,929	-75.3%	\$ 62,420	\$ 59,825		
Other Expenditures								
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		
	Total Other Expenditures	\$1,605,500	\$ 1,544,500	3.9%	\$ 1,154,490	\$ 1,427,698		
Total Refuse Expenditures		\$1,649,254	\$ 1,721,429	-4.2%	\$ 1,216,910	\$ 1,487,523		

Police Pension Fund

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

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

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 Budget	Revised 2022 Budget	2023 vs 2022	YTD 09/30/22	2021 Actual
Revenue					
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
Total Revenue	\$ 2,100,000	\$ 2,239,400	-6.2%	\$ 2,012,975	\$ 2,141,062
Expenditures					
Operating Expenditures	\$ 1,388,150	\$ 1,326,150	4.7%	\$ 492,221	\$ 928,286
Anticipated Unexpended Appropriation					
Total Expenditures	\$ 1,388,150	\$ 1,326,150	4.7%	\$ 492,221	\$ 928,286
Revenues Over(Under) Expenditures	\$ 711,850	\$ 913,250		\$ 1,520,754	\$ 1,212,776
Other Financing Sources					
General Fund Transfer					
Other Financing Uses					
Debt Service Transfer to Bond Retirement Fund	\$ 435,916	\$ 698,880	-37.6%	\$ 698,880	\$ 939,019
Other Transfers				66,024	\$ 97,347
Prior Year Encumbrances		174,168		-	431,687
Total Other Uses	\$ 435,916	\$ 873,048	-50.1%	\$ 764,904	\$ 1,468,053
Beginning Cash Balance	\$ 777,012	\$ 736,810	5.5%	\$ 736,810	\$ 992,087
Net Increase (Decrease)	275,934	40,202		755,850	(255,277)
Anticipated Unexpended Appropriations					
Ending Cash Balance	1,052,946	777,012	35.5%	1,492,660	736,810
Prior year Encumbrances					
Ending Unencumbered Balance	1,052,946	777,012	35.5%	1,492,660	736,810
Reserved Fund Balance (1)	872,000	818,000		818,000	702,000
Ending Unreserved Balance	\$ 180,946	\$ (40,988)	-541.5%	\$ 674,660	\$ 34,810

(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
Revenue					
Fines and Costs	\$ 1,000	\$ 1,500	-33.3%	\$ 680	\$ 1,050
Other Revenue					
Total Revenue	\$ 1,000	\$ 1,500	42.9%	\$ 680	\$ 1,050
Expenditures					
Operating Expenditures	\$ 1,500	\$ 1,500		\$ 1,500	\$ -
Total Expenditures	\$ 1,500	\$ 1,500		\$ 1,500	\$ -
Revenues Over(Under) Expenditures	\$ (500)	\$ -		\$ (820)	\$ 1,050
Other Financing Uses					
Prior Year Encumbrances		\$ 4,272	-100.0%	\$ 1,000	
Beginning Fund Balance	\$ 465	\$ 4,737	-90.2%	\$ 4,737	\$ 3,687
Net Increase (Decrease)	(500)	(4,272)		(1,820)	1,050
Ending Fund Balance	\$ (35)	\$ 465	-107.5%	\$ 2,917	\$ 4,737

Mayor's Court Computer Fund Expenditure Detail

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

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 TIF agreements, and eligible streetscape, park, and public improvements	
36-170-51321	2106 East Main TIF Agreement	8,500						
36-170-51322	2400 East Main TIF Agreement	4,500						
36-170-51323	Main St. Trail of Parks	1,610,000						Schneider Trailhead Phase II; 1876 Plaza; Main Street Reading Room park; site furnishings. Dependent on authorization of funding package to be solidified and voted on in 2023.
Total T.I.F. Fund Expenditures		\$ 1,789,500	\$ 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 City Hall redevelopment, school district PILOT, TIF reimbursable projects.

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

City Hall T.I.F. Fund Expenditure Detail

Account	Description	Revised 2023					2021 Actual	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 2022	YTD 9/30/22				
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	City compensates school district for 30% of taxes they would have otherwise received from this year's property taxes.		
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 Budget	2022 Budget	2022 vs 2021	YTD 09/30/22	2021 Actual
Revenue					
General Fund Transfers	\$ 600,000	\$ 1,300,000	-53.8%	\$ 675,000	\$ 1,100,000
Expenditures					
Operating Expenditures	\$ 765,000	\$ 55,000	1290.9%	\$ -	\$ -
Total Expenditures	\$ 765,000	\$ 55,000	1290.9%	\$ -	
Revenues Over(Under) Expenditures	\$ (165,000)	\$ 1,245,000			
Beginning Fund Balance	\$ 2,345,000	\$ 1,100,000		\$ 1,100,000	\$ -
Net Increase (Decrease)	(165,000)	1,245,000		675,000	1,100,000
Ending Fund Balance	\$ 2,180,000	\$ 2,345,000	-7.0%	\$ 1,775,000	\$ 1,100,000

Infrastructure Development Expenditures

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

Capital Improvements Fund

	2023 Budget	2022 Budget	2023 vs 2022	YTD 09/30/22	2021 Actual
Revenue					
Transfer From General Fund	\$ 1,200,000	\$ 1,400,000	-14.3%	\$ 750,000	\$ 800,000
Jeffrey Mansion Funding					100,000
Total Revenue	\$ 1,200,000	\$ 1,400,000	-14.3%	\$ 750,000	\$ 900,000
Expenditures					
Expenditures	\$ 1,480,300	\$ 1,532,432	-3.4%	\$ 254,603	\$ 785,784
Total Expenditures	\$ 1,480,300	\$ 1,532,432	-3.4%	\$ 254,603	\$ 785,784
Revenues Over(Under) Expenditures	\$ (280,300)	\$ (132,432)		\$ 495,397	\$ 114,216
Other Financing Sources					
Unspent Appropriations					
Proceeds from Bonds					
Total Other Sources					
Other Financing Uses					
Prior Year Encumbrances		\$ 451,482	-100.0%	\$ 293,988	\$ 498,872
Total Other Uses	\$ -	\$ 451,482	-100.0%	\$ 293,988	\$ 498,872
Beginning Fund Balance					
Net Increase (Decrease)	\$ 921,193	\$ 1,505,107	-38.8%	\$ 1,505,107	\$ 1,889,763
	(280,300)	(583,914)		201,409	(384,656)
Ending Fund Balance	\$ 640,893	\$ 921,193	-30.4%	\$ 1,706,516	\$ 1,505,107

Capital Improvements Fund Expenditure Detail

Account	Description	Revised		2023	YTD	2021	Account Notes	2023 Budget Notes
		2023 Budget	2022 Budget	vs 2022				
13-310-51400	FIXED ASSET SOFTWARE		15,000	(1)	1,500			
13-310-51400	TIME AND ATTENDANCE SOFTWARE	28,200	-					Will automate payroll, time keeping and provide departments with advanced scheduling support.
13-310-51401	CITY HALL MODIFICATIONS	52,500						Accessibility and security modifications.
13-170-51400	DEVELOPMENT CAPITAL		105,000	-100.0%		130,000		
13-200-51400	POLICE EQUIPMENT	210,100	221,250	-5.0%	78,509	140,384		Two cruisers as per fleet requirement policy; OHV for events; EV chargers; evidence room software.
13-380-51400	SERVICE EQUIPMENT AND CAP EX.	214,500	194,667	10.2%	63,739	178,082		Spider lift; front- end loader; concrete buggy; pickup truck; Delmar site improvements.
13-540-51400	MANSIONEXPANSION					300,000		Schneider splash pad and site furnishings; Jeffrey HVAC engineering; dog park entry point; Commonwealth Columbia Plaza, pergolas, medians; unified park signage.
13-570-51400	PARKS CAPITAL	975,000	996,515	-2.2%	110,855	37,318		
Total Expenditures		\$ 1,480,300	\$ 1,532,432	-3.4%	\$ 254,603	\$ 785,784		