



2024 BUDGET

Okame Cherry trees on Drexel Avenue

Final Revision 4.1 / adopted 12.12.2023

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General Fund Summary

	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual
Operating Revenue					
City Income Tax	\$ 18,696,748	\$ 18,222,951	2.6%	\$ 17,237,644	\$ 14,995,603
Local Government	575,000	572,758	0	573,079	523,652
Real Estate Tax	580,000	615,095	(0)	582,634	574,442
Interest	400,000	824,978	(1)	212,742	190,644
Building Permits	400,000	486,637	(0)	390,454	412,255
Franchise and ROW Fees	200,000	143,078	0	159,162	132,912
Grants	321,000	236,216	0	571,883	317,860
CIC Revenue	176,000	101,667	1	220,000	100,000
All Other	432,500	422,576	0	408,364	411,058
Total Operating Revenue	\$ 21,781,248	\$ 21,625,955	0.7%	\$ 20,355,963	\$ 17,658,427
Operating Expenditures					
General Government					
Mayor's Office	\$ 483,977	\$ 463,091	4.5%	\$ 413,493	\$ 399,033
Grant Reimbursed Expenditures	321,000	563,892	(0)	227,533	596,100
Auditor's Office	1,029,286	824,941	0	780,504	767,821
Attorney's Office	161,500	97,445	1	153,724	177,743
Civil Service	93,710	11,319	7	37,392	11,304
City Council	74,831	60,147	0	61,287	59,481
Mayor's Court	201,172	167,695	0	153,856	123,572
Development Office	394,850	217,053	1	144,013	155,543
Technology	496,916	442,634	0	344,559	324,723
Building and Zoning Department	765,639	638,189	0	574,048	505,777
Senior Programs	237,630	175,628	0	140,315	85,322
Boards and Commission	20,576	6,974	2	23,089	18,600
Total General Government	\$ 4,281,087	\$ 3,669,008	16.7%	\$ 3,053,813	\$ 3,225,019
Public Health and Safety					
Police Department	\$ 6,740,803	\$ 5,954,029	13.2%	\$ 5,660,233	\$ 5,687,245
Fire Contract	2,750,136	2,619,177	0	2,527,510	2,475,974
Emergency Warning	20,456	19,166	0	18,120	17,419
Street Lighting	403,521	271,625	0	298,021	256,996
Health Department	143,560	140,529	0	132,106	128,038
Total Public Health and Safety	\$ 10,058,476	\$ 9,004,526	11.7%	\$ 8,635,990	\$ 8,565,673
Public Service					
Service Administration	\$ 341,009	\$ 223,029	52.9%	\$ 203,008	\$ 176,508
Building and Parks Maintenance	1,851,599	1,536,343	0	1,462,361	1,301,376
Street Fund Transfer	450,000	370,000	0	66,000	66,000
Total Public Service	\$ 2,642,609	\$ 2,129,372	24.1%	\$ 1,731,370	\$ 1,543,885

General Fund Revenue and Expenditure Summary Continued

	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual
Recreation					
Jeffrey Mansion	\$ 168,200	\$ 281,211	-40.2%	\$ 215,300	\$ 359,102
Parks	649,505	442,350	46.8%	331,246	324,173
Recreation Fund Transfer	270,000	250,000	8.0%	250,000	90,000
Total Recreation	\$ 1,087,705	\$ 973,560	11.7%	\$ 796,546	\$ 773,275
Total Operating Expenditures Before Debt Service	\$ 18,069,876	\$ 15,776,466	14.5%	\$ 14,217,719	\$ 14,107,852
Debt Service Transfers to Eco. Development Bond Retirement		2,744		740,053	20,250
Debt Service (Transfers to Bond Retirement Fund)	1,224,438	1,230,213	-0.5%	942,660	629,236
Total Operating Expenditures and Debt Service	\$ 19,294,314	\$ 17,009,424	13.4%	\$ 15,900,432	\$ 14,757,338
Estimated Appropriations Pending Finalization					
Estimated Additional Appropriation	\$ 50,000				
Estimated Additional Human Resource Appropriation					
Estimated Heart Safe AED Support	10,000				
Estimated Social Services Appropriation	35,000				
Estimated Unspent Appropriations	(267,000)				
	\$ (172,000)	\$ -		\$ -	\$ -
Total Operating Expenditures	\$ 19,122,314	\$ 17,009,424	12.4%	\$ 15,900,432	\$ 14,757,338
Revenue Over (Under) Expenditures	\$ 2,658,933	\$ 4,616,532	-42.4%	\$ 4,455,531	\$ 2,901,089
Other Financing Sources					
TIF Advance Repayment	\$ 195,000			\$ 52,630	
BWC Rebate					397,071
Health Insurance Adjustment					2,446
Total Other Financing Sources	\$ 195,000			\$ 52,630	\$ 399,517
Other Financing Uses - Capital Expenditures					
Capital Fund Transfer	\$ 1,700,000	\$ 1,050,000	61.9%	\$ 1,400,000	\$ 800,000
TIF Fund Loan		1,950,000			
Transfer to Infrastructure Development Fund	100,000	600,000	-83.3%	1,300,000	1,100,000
Transfer to Pool Fund	125,000	120,000	4.2%	200,000	
Transfer to Pool Replacement Fund	200,000	200,000	0.0%		
Transfer to Employee Severance Payout Fund	30,000	30,000	0.0%	30,000	30,000
Transfer to Budget Stability	50,000	50,000	0.0%	150,000	100,000
Total Other Financing Uses	\$ 2,205,000	\$ 4,000,000	-44.9%	\$ 3,080,000	\$ 2,030,000
Beginning Cash Balance	\$ 5,072,493	\$ 5,067,698	0.1%	\$ 4,207,555	\$ 3,277,243
Net Current Year Cash Increase (Decrease)	648,933	616,532		1,428,161	1,270,606
Prior Year Encumbrance Expenditures	(624,855)	(611,736)	2.1%	(568,019)	(340,294)
Ending Cash Balance	\$ 5,096,572	\$ 5,072,493	0.5%	\$ 5,067,698	\$ 4,207,555
Year End Outstanding Encumbrances					941,977
Ending Unencumbered Fund Balance	\$ 5,096,572	\$ 5,072,493	0.5%	\$ 5,067,698	\$ 3,265,578
Budget Stability Account Reserve	\$ 1,975,000	\$ 1,925,000	2.6%	\$ 1,875,000	\$ 1,725,000
Total Unencumbered Reserves	\$ 7,071,572	\$ 6,997,493	1.1%	\$ 6,942,698	\$ 4,990,578

Mayor's Office and City Hall

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
Personal Services								
01-100-51010	SALARIES AND WAGES	\$ 268,580	\$ 271,501	-1.1%	\$ 242,123	\$ 220,229		
01-100-51011	SPECIAL EVENTS OVERTIME	25,000	23,890	4.6%	12,756	17,590	Was previously in Mayor's Office.	
01-100-51030	OPERS	37,601	36,981	1.7%	34,122	33,684		
01-100-51041	WORKER'S COMP	3,168	2,854	11.0%	1,836	3,287		
01-100-51070	TRANSFER TO HEALTH INSURANCE	42,013	42,013	0.0%	41,189	37,445		
01-100-51071	DENTAL INSURANCE	1,706	1,673	2.0%	1,762	1,608		
01-100-51072	VISION	251	-		-	221		
01-100-51073	LIFE	203	128	58.8%	147	119		
01-100-51076	MEDICARE	3,894	3,893	0.0%	3,816	3,339		
01-100-51110	MAYOR'S CAR ALLOWANCE	5,500	5,500	0.0%	5,500	5,500		
	Total Personal Services	\$ 387,917	\$ 388,433	-0.1%	\$ 343,250	\$ 323,021		
Other Expenditures								
01-100-51120	TRAVEL AND MEETINGS	\$ 200	\$ 109	83.9%	\$ 200	\$ 162	Costs associated with travel include parking fees	
01-100-51121	MEETING MEALS/REFRESHMENTS	4,500	3,831	17.4%	2,533	1,294	City Hall Coffee and Refreshments, Meetings and Events	
01-100-51122	TUITION REIMBUSSEMENT	6,000	-		4,000	4,294	This covers tuition reimbursements for employees throughout the City per ordinance	
01-100-51123	MILEAGE REIMBURSEMENT	1,500	1,471	1.9%	27	63		
01-100-51124	TRAINING	1,500	-		729	150	Training for employees as needed, including software training, malware training, ongoing professional training	
01-100-51131	UTILITIES (GAS AND ELECTRIC)	20,000	19,971	0.1%	20,000	14,780		
01-100-51140	REPAIRS/MAINT.	5,780	5,645	2.4%	2,017	3,421		
01-100-51180	NEWSLETTER	-	-		-	4,000	Moved to Development and Communications.	
01-100-51183	SPECIAL NEEDS	5,000	240	1983.3%	-	-	This provides for special accommodations to programs based upon special needs	Anticipated increase based on upcoming use.
01-100-51270	EMPLOYEE AWARDS	1,500	32	4640.8%	186	-	Apparel, special recognition	
01-100-51271	MEMBERSHIPS	13,000	13,000	0.0%	13,000	11,927	This pays membership dues to a variety of organizations, including MORPC, COMMA, MODE, OML, etc.	
01-100-51310	OFFICE SUPPLIES	7,080	5,217	35.7%	3,524	7,068		
01-100-51320	OPERATING EXPENSES	9,500	8,223	15.5%	9,382	8,987	Operating expenses include misc. office needs including small furnishings and equipment.	
01-100-51322	CLEANING AND JANITORIAL	15,000	13,947	7.5%	12,684	15,418		
01-100-51330	REPAIR/MAINT. SUPPLIES	4,500	2,973	51.4%	1,961	3,893		
01-100-51400	FURNITURE	1,000	-		-	555		
	Total Other Expenditures	\$ 96,060	\$ 74,659	28.7%	\$ 70,242	\$ 76,012		
Total Mayor and City Hall		\$ 483,977	\$ 463,091	4.5%	\$ 413,493	\$ 399,033		

Grant Reimbursed Expenditures

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
01-101-51320	GRANTS REIMBURSED EXPENDITURES	\$ 200,000	\$ 148,468	34.7%	\$ 168,704	\$ 190,377		
01-101-51321	STATE CAPITAL GRANT		23,250	-100.0%	3,476	350,000		
01-101-51322	JEFFREY TERRACE		-					
01-101-51323	B.C.E.	75,000	63,082	18.9%	55,353	55,723		
01-101-51324	YEAR OF THE PARKS		329,092	-100.0%				
01-101-51325	POLICE DEPT. EQ. GRANTS							
01-101-51326	AGGREGATION RENEWABLE GRANTS	46,000						
Total		\$ 321,000	\$ 563,892	-43.1%	\$ 227,533	\$ 596,100		

Auditor's Office Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual		
Personal Services								
01-110-51010	SALARIES AND WAGES	\$ 278,129	\$225,059	23.6%	\$ 174,008	\$ 218,344	Salaries of Auditor, Finance Director and Payroll and HR Coordinator	Includes duplication of Finance Director wages during shadowing period.
01-110-51030	OPERS	38,938	33,103	17.6%	20,603	30,254		Includes duplication of Finance
01-110-51040	WORKER'S COMP TPA	6,000	5,140	16.7%	4,990	4,845		
01-110-51041	WORKER'S COMPENSATION	3,281	2,471	32.7%	1,028	2,868		
01-110-51070	TRANSFER TO HEALTH INSURANCE	30,600	30,600	0.0%	30,000	41,055		
01-110-51071	DENTAL INSURANCE	2,150	2,108	2.0%	2,220	1,900		
01-110-51072	VISION	500	643	-22.2%	481	440		
01-110-51073	LIFE	304	192	58.6%	221	179		
01-110-51074	ODJFS	13,000	0	0.0%	11,363	0	Pays the unemployment compensation of any employee laid off during the year.	
01-110-51076	MEDICARE	4,033	5,671	-28.9%	2,515	2,718		Paid Back Medicare on Jessica Withem in 2023. Also includes increase for duplication of Finance Director position
Total Personal Services		\$ 376,935	\$304,987	23.6%	\$ 247,428	\$ 302,603		
Other Expenditures								
01-110-51180	PRINTING	\$ 2,500	\$ 1,956	27.8%	\$ 777	\$ 1,187	W-2's, Checks, Envelopes etc.	
01-110-51190	CONTRACT PROFESSIONAL	45,760	44,000	4.0%	88,830	-		
01-110-51191	INVESTMENT MANAGEMENT	18,750	15,365	22.0%	11,581	13,648	Pays for investment advisors.	First \$1 million .3% per year. Balances over \$1 million .075% per year. Projected invested balance = \$22 million.
01-110-51192	BANK FEES	47,000	46,165	1.8%	43,730	23,863	Used for bank and credit card fees.	Allows for 4% increase in cost.
01-110-51200	TRAINING	2,000	100	1900.0%	100	120	Training for the Finance Director and Assistant Finance Director	
01-110-51250	ACCOUNTING FEES	12,000	11,000	9.1%	11,020	12,800	Used to pay accountants to assist in preparation of the annual GAAP based financial reports	
01-110-51251	AUDIT FEES	25,000	20,390	22.6%	20,872	26,240	Used to pay independent auditors.	\$20,000 Julian and Grube \$5,000 AOS review.
01-110-51253	CONTINUING DISCLOSURE	3,500	-	0.0%	3,500	3,500	Pays for assistance in required debt service reporting (AIF)	
01-110-51254	THIRD PARTY AUDITS	60,000						
01-110-51280	RITA FEES	272,185	239,351	13.7%	216,036	246,847		Allows for increase in collections.
01-110-51281	PROP TAX FEES/REFUNDS	10,000	7,619	31.3%	18,518	8,764	Pays Franklin County for fees related to property tax collections.	Can vary from year to year based on delinquent fees, refunds etc.
01-110-51283	INSURANCE - CITY	126,656	119,861	5.7%	110,768	98,954	property and casualty insurance	Allowed for 5% inflation.
01-110-51284	PROPERTY TAXES	10,000	-	0.0%	-	(196)		Allows for paying taxes on acquired property until the properties can be exempted. After exemption the taxes paid will be refunded.
01-110-51285	TAXES SHRED WITH SCHOOLS		-		-	21,080		
01-110-51310	OFFICE SUPPLIES	1,000	177	466.0%	(200)	-		
01-110-51311	POSTAGE	12,000	9,269	29.5%	5,843	5,500	All City Hall Postage	Allowance for inflation
01-110-51312	SUBSCRIPTIONS MEETINGS AND MEALS	1,000	-	0.0%	-	144		
01-110-51320	OPERATING EXPENSES	3,000	4,701	-36.2%	1,702	2,767		
01-110-51321	CITY HALL TIF BOND INTEREST		-					
Total Other Expenditures		\$ 652,351	\$519,954	25.5%	\$ 533,076	\$ 465,218		
Total Auditor's Office		\$ 1,029,286	\$824,941	24.8%	\$ 780,504	\$ 767,821		

City Attorney Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
01-120-51010	RETAINER	\$ 84,000	\$ 65,256	28.7%	\$ 77,193	\$ 62,743	Pays City Attorney retainer	
01-120-51192	APPEALS HEARINGS	25,000	4,197	495.7%	25,000	20,000	Covers legal fees associated with appeals and zoning cases	
01-120-51270	OUTSIDE COUNSEL	52,500	27,992	87.6%	51,495	95,000	Covers general legal fees associated with outside counsel	
01-120-51271	AGGREGATION LEGAL	-	-		36			
Total City Attorney		\$ 161,500	\$ 97,445	65.7%	\$ 153,724	\$ 177,743		

Human Resource Expenditure Detail

Account	Description	2024 Budget	2023 Actual	2024 vs		2021 Actual	Account Notes	2024 Budget Notes
				2023	Actual			
Personal Services								
01-130-51010	SALARIES AND WAGES	\$ 49,910						
01-130-51030	OPERS	6,987						
01-130-51041	WORKERS COMP	589						
01-130-51076	MEDICARE	724						
Total Personal Services		\$ 58,210						
Other Expenditures								
01-130-51190	SPECIAL COUNSEL	\$ 10,000	\$ 9,220	8.5%	\$ 9,633	\$ 9,950	Human resource special counsel	
01-130-51191	HUMAN RESOURCE CONTRACT	5,000		0.0%	24,759	689	human resources contracts	
01-130-51192	RECRUITING COSTS	15,000					Expenses associated with recruiting - advertising, testing, background, etc.	
01-130-51193	TRAINING	2,500					Training for HR issues	
01-130-51320	OPERATING EXPENSES	3,000	2,099	42.9%	3,000	665	Misc. human resources needs, including memberships, travel, conferences, etc.	
Total Other Expenditures		\$ 35,500	\$ 11,319		\$ 37,392	\$ 11,304		
Total Civil Service		\$ 93,710	\$ 11,319	727.9%	\$ 37,392	\$ 22,608		

City Council Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
Personal Services								
01-150-51011	SECRETARIAL OVERTIME	\$ 2,000	\$ -	0.0%	\$ -	\$ -		
01-150-51020	COUNCIL COMPENSATION	53,080	44,521	19.2%	44,521	44,521		
01-150-51030	OPERS	6,233	6,330	-1.5%	6,103	6,232		
01-150-51031	SOCIAL SECURITY	394		0.0%	-	-		
01-150-51041	WORKERS COMP	979	656	49.2%	438	869		
01-150-51076	MEDICARE	646	629	2.6%	646	612		
Total Personal Services		\$ 63,331	\$ 52,136	21.5%	\$ 51,708	\$ 52,233		
Other Expenditures								
01-150-51191	ORDINANCE CODIFICATION	\$ 8,500	\$ 5,929	43.4%	\$ 7,500	\$ 4,500	Outside contractor codifies ordinances	
01-150-51320	OPERATING EXPENSES	1,500	1,062	41.2%	1,500	1,500	Misc. operating expenses	
01-150-51321	MEETING REFRESHMENTS	500	295	69.5%	150	247	Meeting snacks and drinks	
01-150-51323	SPECIAL EVENTS	1,000	725	38.0%	429	1,000		
Total Other Expenditures		\$ 11,500	\$ 8,011	43.6%	\$ 9,579	\$ 7,247		
Total City Council		\$ 74,831	\$ 60,147	24.4%	\$ 61,287	\$ 59,481		

Court Expenditure Detail

		2024						
Account	Description	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
Personal Services								
01-160-51010	SALARY & WAGES	\$ 75,424	\$ 64,168	17.5%	\$ 51,704	\$ 46,904		
01-160-51030	OPERS	10,559	9,679	9.1%	6,780	6,567		
01-160-51041	WORKER'S COMP	890	551	61.6%	354	957		
01-160-51070	TRANSFER TO HEALTH INSURANCE	2,951	2,951	0.0%	2,893	2,630		
01-160-51071	DENTAL INSURANCE	731	717	2.1%	-	-		
01-160-51072	VISION INSURANCE	169	-	-	-	-		
01-160-51073	LIFE	103	58	79.1%	66	54		
01-160-51076	MEDICARE	1,094	962	13.7%	717	650		
Total Personal Services		\$ 91,922	\$ 79,085	16.2%	\$ 62,515	\$ 57,761		
Other Expenditures								
01-160-51190	PROSECUTORS CONTRACT	\$ 48,000	\$ 42,011	14.3%	\$ 51,605	\$ 35,000	Prosecutor to represent City interests at Franklin County courts	
01-160-51192	FR.CO. PUB.DEFENDER	1,000	404	147.5%	380	705	Mandatory public defender costs	
01-160-51193	FR. CO. MUNI. COURT	3,000	496	504.8%	-	1,027	Muni. Court fees	
01-160-51194	MAGISTRATE	11,000	8,575	28.3%	8,975	7,525	Mayor's Court magistrate	
01-160-51195	MAYOR'S COURT PROSECUTOR	18,000	17,655	2.0%	11,265	9,000	Prosecutor to represent City interests at Mayor's Court	
01-160-51196	MAYOR'S COURT PUBLIC DEFENDER	8,000	7,395	8.2%	5,573	4,771	Public Defender for Mayor's Court	
01-160-51197	VICTIM ADVOCATE	4,000	3,417	17.1%	1,250	-	Victim Advocate DV cases	
01-160-51230	PRISONER SUSTENANCE	5,500	4,194	31.1%	3,903	4,094	Mandatory costs associated with medical care and prisoner maintenance	
01-160-51310	OFFICE SUPPLIES	-	940	-100.0%	1,563	1,909	Office supplies associated with Mayor's Court	Moved to operating expenses
01-160-51320	OPERATING	5,500	3,423	60.7%	7,098	100	Primarily covers tickets, court forms, and other custom stationary required for citations and court operations; also includes interpreter	
01-160-51321	CLERK TRAINING	2,500	100	2400.0%	(270)	1,680	Ongoing training for Mayor's Court clerk	
01-160-51322	PROJECT TAILLIGHT PILOT	2,750	-	0.0%				
Total Other Expenditures		\$ 109,250	\$ 88,610	23.3%	\$ 91,342	\$ 65,810		
Total Mayor's Court		\$ 201,172	\$ 167,695	20.0%	\$ 153,856	\$ 123,572		

Development, Communications, Sustainability and Community Affairs Office Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
Personal Services								
01-170-51010	SALARIES AND WAGES	\$ 144,004	\$ 77,343	86.2%	\$ 76,400	\$ 55,259	Development/Communications Placeholder and 1/2 Sustainability Programs Coordinator	
01-170-51030	OPERS	20,160	13,619	48.0%	10,671	7,898		
01-170-51041	WORKERS COMP	1,699	887	91.6%	564	359		
01-170-51070	HEALTH INSURANCE TRANSFER	15,166	2,844	433.2%	2,789	2,535		
01-170-51071	DENTAL INSURANCE	521	703	-25.8%	740	633		
01-170-51072	VISION INSURANCE	150	198	-24.4%	152	147		
01-170-51073	LIFE INSURANCE	150	64	134.7%	74	60		
01-170-51076	MEDICARE		1,374	-100.0%	911	790		
Total Personal Services		\$ 181,850	\$ 97,031	87.4%	\$ 92,300	\$ 67,681		
Other Expenditures								
01-170-51122	MEMBERSHIPS & SUBSCRIPTIONS	\$ 2,000	\$ 1,500	33.3%	\$ 500	\$ 1,440	MODE, development based organizations	
01-170-51180	MARKETING	6,000	5,962	0.6%	4,146	5,328	Internal and external marketing efforts to promote Bexley	
01-170-51181	NEWSLETTER AND MAILINGS	21,000	7,484	180.6%	11,579			
01-170-51196	LEGAL FEES					1,398		
01-170-51197	AGGREGATION LEGAL					9,983		
01-170-51198	LAND USE / SUSTAINABILITY PLANNING	25,000					Technical support for planning projects	2023 funds for land use strategy not spent - reappropriating for 2024 and also adding funds for technical support for sustainability action plan
01-170-51199	ONE BEXLEY COORDINATOR	40,000						Cost shared with school district and library
01-170-51321	DEVELOPMENT PROGRAMS	10,000	9,301	7.5%	9,755	5,377	Façade grants - Main and Cassady	
01-170-51322	INCOME TAX INCENTIVE GRANT	35,000	24,850	40.8%	25,733	0	1 Grant Recipient Currently Active	Still processing 2023 payments
01-170-51323	TAX SHARING	65,000	61,924	5.0%	0	55,336	Income tax sharing with SD from Gateway project	Still processing 2023 payments
01-170-51324	MAIN STREET SID	9,000	9,000	0.0%		9,000	Supporting efforts for East Main Street SID; services for Bexley Main Street	
Total Other Expenditures		\$ 213,000	\$ 120,021	77.5%	\$ 51,713	\$ 87,862		
Total Development Office		\$ 394,850	\$ 217,053	81.9%	\$ 144,013	\$ 155,543		

\$ 14,026

Technology Department Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
Personal Services								
01-180-51010	SALARIES & WAGES	\$ 100,511	\$ 96,615	4.0%	\$ 85,523	\$ 83,234		
01-180-51011	OVERTIME	2,500	-	0.0%	-	230		
01-180-51030	OPERS	14,422	14,182	1.7%	12,089	11,548		
01-180-51041	WORKER'S COMP	1,215	984	23.4%	639	1,169		
01-180-51070	HEALTH INSURANCE TRANSFER	8,836	8,836	0.0%	8,662	7,875		
01-180-51071	DENTAL INSURANCE	973	954	2.0%	1,005	860		
01-180-51072	VISION	303	390	-22.2%	276	267		
01-180-51073	LIFE	101	64	57.9%	74	60		
01-180-51076	MEDICARE	1,494	1,409	6.0%	1,208	1,180		
Total Personal Services		\$ 130,354	\$ 123,434	5.6%	\$ 109,475	\$ 106,423		
Other Expenditures								
01-180-51132	TELECOMMUNICATIONS	\$ 80,000	\$ 67,063	19.3%	\$ 73,580	\$ 63,939	Internet, phone service, mobile phone/data services, other connectivity for the City	Even due to Spyglass Audit and realized \$600 a month savings
01-180-51140	HARDWARE	27,000	24,937	8.3%	24,113	15,883	PC replacements & upgrades, tablets, audio-video equipment	More tech hardware is scheduled to be refreshed than usual in 24
01-180-51141	SOFTWARE LICENSING	179,062	162,440	10.2%	111,369	107,199	Software licensing support and services for the entire City	Increase in Software Services: greater number of licenses being utilized due to more positions, Right Stuff Software added
01-180-51142	TECHNOLOGY CONSULTANTS	25,000	14,997	66.7%	13,119	18,172	Network/Server auxiliary support	
01-180-51143	CYBER SECURITY	37,000	34,436	7.4%				Cyber Policy and related Business Continuity Policy implementation. Continued security software licensing
01-180-51150	COPIER USE/MAINTENANCE	12,500	11,498	8.7%	11,453	9,683	City-wide copier use, support and services	
01-180-51311	CONSUMABLES	2,000	2,000	0.0%	589	1,815	Printer Ink, media	
01-180-51320	OPERATING EXPENSES	1,000	316	216.4%	285	431	Tech related mileage, Shipping expenses	
01-180-51321	TRAINING/TRAVEL	3,000	1,513	98.3%	576	1,179	Tech Training (for all City employees)	
Total Other Expenditures		\$ 366,562	\$ 319,200	14.8%	\$ 235,084	\$ 218,300		
Total Technology Department		\$ 496,916	\$ 442,634	12.3%	\$ 344,559	\$ 324,723		

Building and Zoning Department Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
Personal Services								
01-350-51010	SALARY & WAGES	\$ 368,884	\$ 270,450	36.4%	\$ 240,303	\$ 235,016	Building Director, assistant director, code enforcement, seasonal PT code enf.	Includes cross-training allowance for director position and new Building Department Assistant position
01-350-51030	OPERS	51,644	40,824	26.5%	36,706	32,095		
01-350-51041	WORKER'S COMP	4,351	3,050	42.6%	1,961	3,292		
01-350-51070	TRANSFER TO HEALTH INSURANCE	57,776	57,776	0.0%	56,643	51,494		
01-350-51071	DENTAL INSURANCE	1,668	1,635	2.0%	1,722	1,474		
01-350-51072	VISION	537	690	-22.3%	489	473		
01-350-51073	LIFE	481	310	55.4%	356	289		
01-350-51076	MEDICARE	5,349	11,835	-54.8%	1,887	1,829		
Total Personal Services		\$ 490,689	\$ 386,570	26.9%	\$ 340,067	\$ 325,960		
Other Expenditures								
01-350-51120	TRAVEL/MEETINGS	\$ 950	\$ 58	1537.9%	\$ 901	\$ 30	Primarily covers annual OKI conference.	
01-350-51141	ABATEMENT SERVICES	6,000	4,024	49.1%	4,181	4,705	Code enforcement direct bill of services in cases of non-compliance. Gets assessed if not paid.	
01-350-51180	PRINTING	500	-	0.0%	380	365	Violation notices, letterhead, etc.	
01-350-51190	BUILDING OFFICIAL AND INSPECTION SERVICES.	130,000	112,166	15.9%	133,171	174,717	Contracted building official and inspectors;	Increased contract for ongoing design inspections during construction.
01-350-51191	DESIGN REVIEW AND PLANNING	135,000	135,000	0.0%	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	372	34.4%	350	-		
01-350-51321	DEPOSIT REFUNDS	2,000	-		-	-	Provides for refunds in instances where necessary	
Total Other Expenditures		\$ 274,950	\$ 251,619	9.3%	\$ 233,982	\$ 179,817		
Total Building Department		\$ 765,639	\$ 638,189	20.0%	\$ 574,048	\$ 505,777		

Senior Programs Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
Personal Services								
01-355-51010	SALARY & WAGES	\$ 105,591	\$ 81,679	29.3%	\$ 76,037	\$ 61,966	Senior Coordinator and PT Volunteer Coordinator	Added 5 hours per week for the part-time position (20 to 25 hours per week).
01-355-51030	OPERS	14,783	11,614	27.3%	10,910	8,675		
01-355-51041	WORKER'S COMP	1,245	983	26.8%	569	943		
01-355-51070	TRANSFER TO HEALTH	11,846	11,846	0.0%	11,846	10,769		
01-355-51071	DENTAL	275	270	1.9%	290	248		
01-355-51072	VISION	81	106	-23.8%	75	72		
01-355-51073	LIFE	98	63	56.2%	72	58		
01-355-51076	MEDICARE	1,531	1,154	32.7%	948	737		
	Total Personal Services	\$ 135,450	\$ 107,715	25.7%	\$ 100,748	\$ 83,470		
Other Expenditures								
01-355-51131	UTILITIES/ELEC	\$ 3,300	\$ 2,853	15.7%	\$ 1,932			
01-355-51132	UTILITIES/GAS	3,080	2,432	26.7%	2,417			
01-355-51133	CLEANING SUPPLIES	800	-	0.0%	233			
01-355-51134	REPAIR/MAINTENANCE	1,500	875	71.4%	240			
01-355-51135	PROFESSIONALS	80,000	52,641	52.0%	24,768			Added \$5,300 to cover additional expenses expected by changing our fee structure for programs held at the Senior Center. Look at drastic reduction in class costs for center members.
01-355-51310	OFFICE SUPPLIES	\$ 500	\$ 321	55.9%	\$ -	\$ -	Paper products & office supplies	
01-355-51320	OPERATING EXPENSES	10,000	8,199	22.0%	4,252	1,852	Stamps, event tickets, 4th of July supplies	
01-355-51321	SENIOR CENTER DUE DILIGENCE	-	300		5,031	-	Feasibility and design studies for senior center concept(s)	
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	1,000		0.0%	-	-	Background checks for volunteers	Money was moved to Operations. Original Budget was \$3,000
01-355-51324	MAILINGS	1,000	293	241.3%	176	-	Newsletters and routine mailings	Money was moved to Operations. Original Budget was \$1,500
01-355-51325	TRAVEL AND MEETINGS	1,000	-		518	-	Annual conference expenses	Money was moved to Operations. Original Budget was \$1,500
	Total Other Expenditures	\$ 102,180	\$ 67,913	50.5%	\$ 39,567	\$ 1,852		
Total Seniors Programs		\$ 237,630	\$ 175,628	35.3%	\$ 140,315	\$ 85,322		

Boards and Commissions Expenditure Detail

Account	Description	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
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Personal Services

01-600-51011	PART TIME / OVERTIME MINUTES	\$ 7,000	\$ -		\$ 3,137	\$ 2,629		
01-600-51030	OPERS	420	427	-1.5%	363	1,068		
01-600-51041	WORKERS COMP	113	75	49.4%	50	20		
01-600-51076	MEDICARE	44	42	2.6%	40	85		
Total Personal Services		\$ 7,576	\$ 544	1291.6%	\$ 3,590	\$ 3,801		

Other Expenditures

01-600-51190	TREE COMMISSION	\$ 7,500	\$ 6,272	19.6%	\$ 7,500	\$ 6,435	Landscape design services for projects overseen by Tree Commission	
01-600-51192	BZAP	1,000	-	0.0%	-	-	Meeting expenses	
01-600-51193	ARCHITECTURAL REVIEW BOARD	1,000	-	0.0%	900	-	Meeting expenses	
01-600-51195	DIVERSITY AND INCLUSION				10,000	5,864		
01-600-51196	CHARTER REVIEW COMMISSION				-	2,500		
01-600-51321	MEALS AND REFRESHMENTS	1,000	157	535.3%	1,000	-	Meeting snacks, drinks, educational events, annual holiday party	
01-600-51322	TRAINING	2,500	-	0.0%	100	-	Ethics training, sunshine law, retreat training, etc.	
Total Other Expenditures		\$ 13,000	\$ 6,430	102.2%	\$ 19,500	\$ 14,799		

Total Boards and Commissions	\$ 20,576	\$ 6,974	195.0%	\$ 23,089	\$ 18,600
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Police Department Expenditure Detail

Account	Description	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
Personal Services								
01-200-51010	SALARY & WAGES	\$ 4,982,011	\$ 4,612,936	8.0%	\$ 4,336,994	\$ 4,167,253		
01-200-51011	OVERTIME	215,000	72,325	197.3%	151,993	185,413		
01-200-51012	RETIREMENT AND SEVERENCE ALLOCATI	-	-	-	50,000	-		
01-200-51013	COMMUNITY HOUSING STIPEND	48,000	-	-	-	-		
01-200-51030	OPERS	114,375	86,508	32.2%	84,649	92,608		
01-200-51041	WORKER'S COMP	70,817	51,022	38.8%	31,957	57,788		
01-200-51050	UNIFORM ALLOWANCE	46,000	41,864	9.9%	40,969	42,996		Per CBA/ORD: Officers: 33 x \$1200 (\$39,600); New Det: \$900 each; Dispatchers: SFT x \$600 (\$3,000) ACO \$600; Exec Assistant: \$250 (MOVED NON-CONTRACT OR PER ORD UNIFORMS TO OPERATING EXP)
01-200-51070	TRANSFER TO HEALTH INSURANCE	591,441	591,441	0.0%	579,844	579,844		
01-200-51071	DENTAL INSURANCE	24,321	23,844	2.0%	25,927	22,042		
01-200-51072	VISION	6,347	8,737	-27.3%	5,836	5,700		
01-200-51073	LIFE	6,704	4,343	54.4%	4,962	4,084		
01-200-51076	MEDICARE	75,357	68,810	9.5%	63,371	60,452		
Total Personal Services		\$ 6,180,373	\$ 5,561,831	11.1%	\$ 5,376,503	\$ 5,218,181		
Other Expenditures								
01-200-51190	CONTRACT/LEADS/911	\$ 158,500	\$ 85,680	85.0%	\$ 64,036	\$ 63,827	TLO \$2500; Lexipol \$14,500; NTN \$525; Verizon \$2500; LEADS \$7500; Leads Online \$3900; MECC \$31200 B&C Comm \$4700; OSP Lab \$1500; MARCS \$8500; PeopleFacts \$500; Shred-IT \$5000; G&G Fitness \$2000; Watchguard Server \$221,125; Showers, Dues \$4000	
01-200-51191	CALEA	3,940					Commission on Accreditation for LE Agencies	Accreditation program; Installment #2 (Installment one paid in 2023 w/ account 51190)
01-200-51210	TRAINING	45,000	36,768	22.4%	25,102	31,123		
01-200-51213	PUBLIC SAFETY PROGRAM	10,000	5,814	72.0%	5,586	4,837	Safety Town Programs; Halloween Patrol t-shirts	
01-200-51214	COMMUNITY PROGRAMMING	20,000	15,075	32.7%	13,623	10,430	Citizens Academy, Alumni training and meetings, Shop w a Cop, Turkey Dinners, Super Saturday, National Night Out	
01-200-51215	EMERGENCY MANAGEMENT	12,000						New account. Operations Center \$7000; Comm. Emergency Response Team \$3000; Everbridge \$2000
01-200-51240	TOWING	1,000	750	33.3%	840	110		Towing for Patrol/Investigations only - tows for parking enforcement moved to PARKING CONTROL
01-200-51310	OFFICE SUPPLIES	6,100	5,079	20.1%	5,084	4,172		Reduced to move postage expenses to acct 51311
01-200-51311	POSTAGE	1,200						Meter Lease, postage refills, shipping expenses (used office supply account in 2023)
01-200-51320	OPERATING EXPENSES	22,050	14,051	56.9%	13,419	18,877	Mileage reimbursement, notary fees, membership dues, part-time employees uniforms; office furniture; photography; prisoner bills; subscriptions; employee recognition	
01-200-51321	ANIMAL CONTROL EXP	2,640	1,621	62.9%	1,992	1,828		Increase to cover Zelig expenses and additional program costs
01-200-51322	UTILITIES	60,000	53,299	12.6%	48,322			Increase based on current usage; 51322 was a new account in 2022 - not enough has been budgeted. We used Service Dept Pos last year to cover expenses.
01-200-51323	BUILDING MAINTENANCE	72,450	66,909	8.3%	54,554	91,117	Earmark \$12,000 for Uninterrupted Power Supply; Otis, Ware Const; JanKing, Window cleaning, Aqua Science, plumbing, etc.	
01-200-51324	MEETING REFRESHMENTS	1,600	798	100.6%	983	265		
01-200-51325	OPERATING SUPPLIES	17,850	13,808	29.3%	12,388	15,472	Investigative supplies, blood kits, property room	
01-200-51326	PATROL EQUIPMENT	25,000	20,012	24.9%	18,007	13,493	Replacement of end of life equipment: Body armor, tasers, flashlights, patrol cruiser supplies, etc. Initial issue for new officers.	
01-200-51327	MARKETING	9,500	2,866	231.5%				
01-200-51328	PARKING CONTROL	2,500		0.0%				New account. Separating expenses from tow account 51240. Towing/Relocating Vehicles for parking enforcement; Parking Permits, PCD Uniform/Equipment expenses
01-200-51329	K9 UNIT	7,600						New account. Food, equipment, vet expenses
01-200-51330	REPAIR/MAINT/CONT.	27,000	19,670	37.3%		22,522	Maintenance and janitorial, filters, light bulbs, etc.	Moved money for vehicle maint to account number 51331
01-200-51331	VEHICLE MAINTENANCE	4,500			19,794			Carwashes, minor repairs, insurance deductibles (1,000 each occurrence) Previously used acct 51330
01-200-51610	TRANSFER TO POLICE PENSION	50,000	50,000	0.0%		190,992		
Total Other Expenditures		\$ 560,430	\$ 392,199	42.9%	\$ 283,730	\$ 469,065		
Total Police Department		\$ 6,740,803	\$ 5,954,029	13.2%	\$ 5,660,233	\$ 5,687,246		

Fire Contract Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
01-250-51190	CONTRACT/FIRE	\$2,750,136	\$2,619,177	5.0%	\$2,527,510	\$ 2,475,974		
Total Fire Contract		\$2,750,136	\$2,619,177	5.0%	\$2,527,510	\$ 2,475,974		

Disaster and Emergency Expenditure Detail

Account	Description	2024 Budget	2023 Actual	2024		2021 Actual	Account Notes	2024 Budget Notes
				vs 2023	2022 Actual			
01-255-51190	CONTRACT	\$ 20,456	\$ 19,166	6.7%	\$ 18,120	\$ 17,419		
Total Disaster and Emergency		\$ 20,456	\$ 19,166	6.7%	\$ 18,120	\$ 17,419		

Street Lighting Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
Personal Services								
01-340-51010	SALARY & WAGES	\$ 65,605	\$ 63,557	3.2%	\$ 61,588	\$ 51,146		
01-340-51011	OVERTIME	1,000	2,485	-59.8%	302	936		
01-340-51030	OPERS	14,320	14,091	1.6%	11,468	11,247		
01-340-51041	WORKER'S COMP	786	607	29.5%	336	845		
01-340-51070	TRANSFER TO HEALTH INSURANCE	19,840	19,840	0.0%	19,451	17,683		
01-340-51071	DENTAL	716	702	2.0%	739	633		
01-340-51072	VISION	189	242	-22.1%	172	166		
01-340-51073	LIFE	100	64	56.0%	74	60		
01-340-51076	MEDICARE	966	912	5.9%	852	707		
Total Personal Services		\$ 103,521	\$ 102,499	1.0%	\$ 94,982	\$ 83,423		
Other Expenditures								
01-340-51130	UTILITY	\$ 100,000	\$ 28,520	250.6%	\$ 24,491	\$ 52,841	Street lights, traffic signals, school flashers, and landscape accent lights.	
01-340-51330	REPAIR/MAINTENANCE SUPPLIES	120,000	89,594	33.9%	100,000	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.).	Small increase due to the cost of the street light poles and electrical supplies
01-340-51331	TRAFFIC & SAFETY STUDIES	40,000	23,637	69.2%	38,598	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	11,325	76.6%	19,950	13,697	Expert analysis of traffic signal equipment (City of Columbus contract, controllers, conflict monitors, etc.).	
01-340-51333	ALLEY LIGHTING ENHANCEMENT	20,000	16,050	24.6%	20,000	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		\$ 300,000	\$ 169,125	77.4%	\$ 203,039	\$ 173,574		
Total Street Lighting		\$ 403,521	\$ 271,625	48.6%	\$ 298,021	\$ 256,996		

Health Department Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
01-400-51190	MOSQUITO CONTRACT	\$ 7,460	\$ 7,460	0.0%	\$ 7,460	\$ 5,889		
01-400-51191	SOCIAL SERVICES CONTRACT							
01-400-51194	FRANKLIN COUNTY HEALTH	136,100	133,069	2.3%	124,646	122,150		
Total Health Department		\$ 143,560	\$ 140,529	2.2%	\$ 132,106	\$ 128,038		

Service Administration Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
Personal Services								
01-300-51010	SALARIES & WAGES	\$ 222,842	\$ 141,813	57.1%	\$ 133,104	\$ 108,435	1/3 of Service Director and 1/3 Admin.	Includes utility locator position addition
01-300-51030	OPERS	36,133	20,980	72.2%	18,096	15,181		
01-300-51041	WORKER'S COMP	2,628	1,379	90.5%	952	2,208		
01-300-51050	UNIFORM ALLOWANCE	25,000	25,000	0.0%	20,537	21,909		
01-300-51070	TRANSFER TO HEALTH INSURANCE	35,437	20,271	74.8%	19,874	18,067		
01-300-51071	DENTAL INSURANCE	1,272	736	72.9%	775	663		
01-300-51072	VISION	339	242	39.9%	172	166		
01-300-51073	LIFE	276	80	245.2%	92	75		
01-300-51076	MEDICARE	3,231	2,085	55.0%	1,806	1,490		
01-300-51110	SERVICE DIRECTOR CAR ALLOWANCE	-	-		5,000			
	Total Personal Services	\$ 327,159	\$ 212,587	53.9%	\$ 200,408	\$ 168,194		
Other Expenditures								
01-300-51120	TRAVEL/MEETINGS	\$ 250	\$ 147	70.5%	\$ 210	\$ 200	Parking, lodging, etc.	
01-300-51121	MEETING MEALS AND REFRESHMENTS	1,000	83	110.8%	(6,303)	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	118	322.1%	500	359	Brochures, flyers, door tags, etc.	
01-300-51300	DRUG TESTING	2,100	1,288	63.0%	1,500	914	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	1,500	1,000	50.0%	1,000	500	Pens, paper, staples, etc.	
01-300-51320	OPERATING EXPENSES	2,500	2,483	0.7%	1,999	1,965	Property notifications (letters, surveys, etc.), postage, etc.	
01-300-51321	TRAINING - UNION	2,500	1,881	32.9%	1,995	2,699	Seminar/conference registration fees	
01-300-51322	TRAINING - NON UNION	2,500	2,442	2.4%	1,416	571	Seminar/conference registration fees	
	Total Other Expenditures	\$ 13,850	\$ 10,442	32.6%	\$ 2,600	\$ 8,315		
Total Service Department		\$ 341,009	\$ 223,029	52.9%	\$ 203,008	\$ 176,508		

State Highway/ Street Fund Transfers

Account	Description	2024 Budget	2023 Actual	2024		2021 Actual	Account Notes	2024 Budget Notes
				vs 2023	2022 Actual			
01-300-51610	HIGHWAY/STREET FUND TRANSFER	\$ 450,000	\$ 370,000	21.6%	\$ 66,000	\$ 66,000		
Total Street Fund Transfer		\$ 450,000	\$ 370,000	21.6%	\$ 66,000	\$ 66,000		

Vehicle and Grounds Maintenance and Urban Forestry

Account	Description	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
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Personal Services

01-320-51010	SALARY & WAGES	\$ 733,426	\$ 559,891	31.0%	\$ 540,915	\$ 552,156	Assistant Service Director, grounds maintenance employees, garage maintenance employees	Addition of grounds maintenance employees
01-320-51011	OVERTIME	10,000	1,993	401.8%	3,496	5,004		
01-320-51012	SEASONALS	43,200	2,082	1974.7%	5,945	-	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	12,517	-20.1%	8,482	7,300		
01-320-51014	PARKS SEASONALS	43,200	49,775	-13.2%	37,656	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	160,950	132,696	21.3%	135,555	114,120		
01-320-51041	WORKER'S COMP	11,087	7,440	49.0%	4,770	9,373		
01-320-51070	TRANSFER TO HEALTH INSURANCE	161,193	115,695	39.3%	113,426	103,115		
01-320-51071	DENTAL INSURANCE	5,554	3,913	41.9%	4,121	3,528		
01-320-51072	VISION	1,095	1,012	8.2%	757	693		
01-320-51073	LIFE	819	371	120.4%	427	346		
01-320-51076	MEDICARE	9,876	9,624	2.6%	8,181	8,470		
Total Personal Services		\$ 1,190,399	\$ 897,009	32.7%	\$ 863,732	\$ 805,304		

Other Expenditures

01-320-51131	UTILITIES	\$ 50,000	\$ 47,512	5.2%	\$ 44,951	\$ 20,594	Service Department site including 2777 Delmar Drive space and Delmar.	
01-320-51140	REPAIR/MAINTENANCE	13,500	6,052	123.1%	11,550	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	CONTRACTUAL WORK	44,000	75,000	-41.3%	65,000	500	Shrub pruning and areas that are not mowed by city crews.	
01-320-51191	GROUND'S MAINTENANCE	44,000	75,000	-41.3%	70,000	135,765	Flower bed planting, flower bed maintenance, fall clean up, mulch, fertilizer and contactor work	
01-320-51320	OPERATING EXPENSES	25,000	24,912	0.4%	19,984	20,000	Shop Supplies and Garage Operating	
01-320-51321	OPERATING EXPENSES PARKS AND URBAN FORESTRY	15,500	7,683	101.8%	12,734	10,500	Herbicides, pesticides, mowers and chainsaw parts, etc.	
01-320-51330	REPAIR/MAINTENANCE SUPPLIES	33,500	33,867	-1.1%	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	10,700	5,229	104.6%	7,000	7,000	Specific to grounds and facility areas utilized by Parks and Urban Forestry Department.	
01-320-51332	VEHICLE MAINTENANCE	150,000	130,000	15.4%	124,995	117,835	Vehicle maintenance for all departments (Police, Parks & Recreation, Code Enforcement, etc.).	Increased cost due to inflation and technology
01-320-51340	SMALL TOOLS AND EQUIPMENT	10,000	9,758	2.5%	8,058	7,000	Parks and Urban Forestry equipment (weed eaters, edger's, pruners, etc.).	
01-320-51360	FUEL	145,000	122,262	18.6%	137,709	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	80,000	62,060	28.9%	25,951	66,625	Replacement plant material and contractual labor.	Additional tree replacement
01-320-51371	TREE CONTRACT WORK	40,000	40,000	0.0%	40,000		Tree removal contracts for trees requiring crane work	
Total Other Expenditures		\$ 661,200	\$ 639,334	3.4%	\$ 598,219	\$ 496,072		

Total Maintenance and Parks	\$ 1,851,599	\$ 1,536,343	20.5%	\$ 1,461,951	\$ 1,301,376
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Jeffrey Mansion Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual		
Personal Services								
01-540-51010	SALARY & WAGES	\$ -	\$ 82,673	-100.0%	\$ 76,823	\$ 58,347	1-Custodian, 1-Full-Time Service Worker (20%), 1-Full-Time Service Worker (67%)	Combined Personal Services with Parks Personal Services as there is just so much overlap in parks/Mansion Staff responsibilities. This provides some flexibility in account expenses.
01-540-51011	OVERTIME	-	2,863	-100.0%	125	66		
01-540-51030	OPERS	-	18,756	-100.0%	15,739	12,544		
01-540-51041	WORKER'S COMP	-	683	-100.0%	497	1,470		
01-540-51050	UNIFORM ALLOWANCE		2,072	-100.0%	1,400	1,400		
01-540-51070	TRANSFER TO HEALTH INSURANCE		33,883	-100.0%	33,218	30,198		
01-540-51071	DENTAL INSURANCE		954	-100.0%	1,005	860		
01-540-51072	VISION		240	-100.0%	170	164		
01-540-51073	LIFE		128	-100.0%	147	119		
01-540-51076	MEDICARE		1,214	-100.0%	1,033	770		
	Total Personal Services	\$ -	\$ 143,466	-100.0%	\$ 130,157	\$ 105,940		
Other Expenditures								
01-540-51131	UTILITIES/ELEC.	\$36,000	\$32,207	11.8%	\$ 22,820	\$ 26,911	AEP Bills for the Mansion	Electric costs were higher for 2023. However, we expect the pricing to come down now that the Mansion electric costs will be combined in the city's electrical aggregation program.
01-540-51133	UTILITIES/GAS	10,000	8,004	24.9%	8,070	4,410	Columbia Gas Bills for the Mansion	
01-540-51190	CONTRACTS	60,000	52,735	13.8%	14,868	17,694	HV/AC, ProGuard,	2023 budget was \$60k. We moved \$5k out to cover Electric shortfall
01-540-51192	LEAD PAINT MONITORING	3,500	2,920	19.9%	2,720	1,360	Testing of preschool rooms for lead dust (preventative in nature)	Price has finally gone up on this.
01-540-51320	OPERATING EXPENSES	14,500	10,601	36.8%	9,852	13,552	Bathroom supplies, light bulbs, paint, filters, Flooring work	Need to get pricing on flooring replacement for lower level carpet replace and teachers lounge carpet. Also potential Mansion Furniture (Not sure if this is Mansion or Capital)
01-540-51321	CLEANING SUPPLIES	11,200	7,486	49.6%	5,552	6,322	Cleaning Supplies for the Mansion	Same budget as original 2023. Money moved for electric
01-540-51330	REPAIR/MAINT. SUPPLIES	29,000	20,292	42.9%	18,695	12,843	Welding on stair railing, supplies to fix issues with building hardware, HV/AC	Continued HV/AC issues (2023 Budget was \$27,950. Moved money into electric). Working on Capital project for unit replacement and control system replacement.
01-540-51332	FIRE SUPPRESSION /LIFE SAFETY	4,000	3,500	14.3%	2,565	3,154	Security Monitoring, Fire suppression inspections	2023 Original budget of \$4,020 (money moved for electric)
01-540-51440	MANSION EXPANSION		-		-	166,916		
	Total Other Expenditures	\$ 168,200	\$ 137,745	22.1%	\$ 85,143	\$ 253,162		
Total Jeffrey Mansion		\$ 168,200	\$ 281,211	-40.2%	\$ 215,300	\$ 359,102		

Parks Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
Personal Services								
01-570-51010	SALARY & WAGES	\$ 341,256	\$ 222,602	53.3%	\$ 192,565	\$ 187,357	1-Supervisor, 1-Full-Time Service Worker (33%), 1-Full-Time Service Worker (80%), 1-Full-Ground Maintenance Worker	Combined the Mansion and Parks Personal Services.
01-570-51011	OVERTIME	22,500	17,128	31.4%	19,548	12,415		
01-570-51012	SEASONAL	21,000	17,155	22.4%	-	9,447		Would like to add a 3rd seasonal Employee. This will help with staffing time losses during event season.
01-570-51030	OPERS	75,031	47,470	58.1%	41,318	35,510		
01-570-51041	WORKER'S COMP	4,544	2,277	99.5%	1,464	2,098		
01-570-51050	UNIFORM ALLOWANCE	4,200	2,434	72.5%	2,100	2,013		6 Staff
01-570-51070	TRANSFER TO HEALTH INSURANCE	51,133	17,250	196.4%	16,912	15,375		
01-570-51071	DENTAL INSURANCE	1,310	330	297.3%	479	440		
01-570-51072	VISION	308	181	69.8%	152	147		
01-570-51073	LIFE	279	65	326.8%	122	99		
01-570-51076	MEDICARE	4,544	3,719	22.2%	3,044	2,977		
Total Personal Services		\$ 526,105	\$ 330,612	59.1%	\$ 277,704	\$ 267,878		When compared to the 2023 budget of Mansion (\$148k) and Park (\$380k) totaling \$528k
Other Expenditures								
01-570-51131	UTILITIES/ELEC.	\$ 2,800	\$ 2,517	11.2%	\$ 1,900	\$ 1,434	Park Lights	
01-570-51190	CONTRACTS	51,000	50,671	0.6%	4,772	3,800	Portable Restrooms	4% increase
01-570-51191	PARKS PLANNING	-	13,330		-	21,473		2023 contract that will run into 2024 (Jeffrey Park Preservation and Enhancement Plan)
01-570-51320	OPERATING EXPENSES	19,000	13,892	36.8%	16,277	1,100	Keys, nets, medical supplies, paint, picnic tables, pavers	
01-570-51321	SMALL TOOLS AND EQUIPMENT	1,100	1,087	1.2%	366	8,619		
01-570-51330	REPAIR/MAINT. SUPPLIES	10,500	1,900	452.8%	12,411	13,208	Utility vehicle repairs, playground equipment repairs	
01-570-51350	ATHLETIC FIELD MAINTENANCE	14,000	10,014	39.8%	9,795	6,661	field paint, turf rehab,	
01-570-51370	LANDSCAPING	25,000	18,327	36.4%	8,021	-	Plant material, playground mulch	Commonwealth Arboretum Feature Ongoing Maintenance.
Total Other Expenditures		\$ 123,400	\$ 111,737	10.4%	\$ 53,542	\$ 56,295		
Total Jeffrey Park		\$ 649,505	\$ 442,350	46.8%	\$ 331,246	\$ 324,173		

Recreation Fund Transfer

Account	Description	2024 Budget	2023 Actual	2024		2021 Actual	Account Notes	2024 Budget Notes
				vs 2023	2022 Actual			
01-540-51610	RECREATION FUND TRANSFER	\$ 270,000	\$ 250,000	8.0%	\$ 250,000	\$ 90,000		
Total Recreation Fund Transfer		\$ 270,000	\$ 250,000	8.0%	\$ 250,000	\$ 90,000		

Capital Expenditures Detail

Account	Description	2024	2023	2024	2022	2021	Account Notes	2024
		Budget	Actual	vs 2023	Actual	Actual		Budget Notes
01-960-51612	TRANSFER TO CAPITAL IMPROVEMENTS FUND	\$ 1,700,000	\$ 1,050,000	61.9%	\$ 1,400,000	\$ 800,000		
Total Capital Expenditures		\$ 1,700,000	\$ 1,050,000	-100.0%	\$ 1,400,000	\$ 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.

	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual
Revenue					
Auto License Tax 7.5%	\$ 4,686	\$ 4,715	-0.6%	\$ 4,668	\$ 4,686
Gasoline Excise and License Tax 7.5% (1)	42,811	42,938	-0.3%	(5,582)	89,524
Interest	605	2,070	-70.8%	733	605
Total Revenue	\$ 48,102	\$ 49,724	-3.3%	\$ (181)	\$ 94,815
Expenditures					
Operating Expenses	\$ 63,755	\$ 14,820	330.2%	\$ 53,850	\$ 57,150
Total Expenditures	\$ 63,755	\$ 14,820	330.2%	\$ 53,850	\$ 57,150
Revenues Over(Under) Expenditures	\$ (15,653)	\$ 34,904		\$ (54,031)	\$ 37,665
Other Financing Sources					
BWC Rebate		29.67			\$ 813
Other Financing Uses					
Prior Year Encumbrances	52,573	23,175	127%	7,372	
Total Other Uses	\$ 52,573	\$ 23,175	127%	\$ 7,372	\$ -
Beginning Fund Balance					
	\$ 86,290	\$ 74,531	15.8%	\$ 135,935	\$ 97,457
Net Increase (Decrease)	(68,226)	11,759		(61,403)	38,478
Ending Fund Balance	\$ 18,065	\$ 86,290	-79.1%	\$ 74,531	\$ 135,935

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

State Highway Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
Personal Services								
02-375-51011	OVERTIME	\$ 15,000			\$ 10,000	\$ 10,814		
02-375-51030	OPERS	3,375	2,285	47.7%	1,944	2,425		
02-375-51041	WORKERS COMP	162	108	49.4%	73	179		
02-375-51076	MEDICARE	218						
	Total Personal Services	\$ 18,755	\$ 2,394	683.5%	\$ 12,016	\$ 13,418		
Other Expenditures								
02-375-51320	Operating Expenses	\$ 45,000	\$ 12,426	262.1%	\$ 41,834	\$ 43,732	Used for the purchase of rock salt, gasoline, concrete, asphalt and related State Highway expenditures repairs materials..	
		\$ 45,000	\$ 12,426	262.1%	\$ 41,834	\$ 43,732		
Total State Highway		\$ 63,755	\$ 14,820	330.2%	\$ 53,850	\$ 57,150		

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.

	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual
Revenue					
Auto License Tax 92.5%	\$ 57,000	\$ 58,155	-2.0%	\$ 57,566	\$ 51,612
Gasoline Excise Tax 92.5%	527,000	529,572	-0.5%	554,011	481,285
Permissive Tax (State)	80,000	80,470	-0.6%	79,774	86,385
Permissive Tax (County)	47,000	50,000	-6.0%	47,429	45,499
Interest	1,600	5,295	-69.8%	824	1,612
Total Revenue	\$ 712,600	\$ 723,492	-1.5%	\$ 739,604	\$ 666,393
Expenditures					
Street Maintenance	\$ 1,163,405	\$ 989,209	17.6%	\$ 833,698	\$ 836,732
Total Expenditures	\$ 1,163,405	\$ 989,209	17.6%	\$ 833,698	\$ 836,732
Revenues Over(Under) Expenditures	\$ (450,805)	\$ (265,718)		\$ (94,094)	\$ (170,339)
Other Financing Sources					
Transfer From General Fund	\$ 450,000	\$ 370,000	21.6%	\$ 66,000	\$ 66,000
BWC Rebate		1,411			14,004
Total Other Sources	\$ 450,000	\$ 371,411	21.2%	\$ 66,000	\$ 80,004
Other Financing Uses					
Prior Year Encumbrances	\$ 59,515	\$ 59,821	-0.5%	\$ 4,032	\$ 8,100
	\$ 59,515	\$ 59,821	-0.5%	\$ 4,032	\$ 8,100
Beginning Balance					
Net Increase (Decrease)	\$ 145,188	\$ 99,315	46.2%	\$ 131,442	\$ 229,877
	(60,320)	45,873		(32,126)	(98,435)
Ending Cash Balance	\$ 84,868	\$ 145,188	-41.5%	\$ 99,315	\$ 131,442

Street Maintenance Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
Personal Services								
03-380-51010	SALARY & WAGES	\$ 560,707	\$ 510,101	9.9%	\$ 393,866	\$ 397,407	Street department supervisor and employees	
03-380-51011	OVERTIME	18,000	10,293	74.9%	15,174	9,486	Snow plowing, etc.	
03-380-51011	SEASONALS		617					
03-380-51030	OPERS	117,567	111,639	5.3%	78,505	80,165		
03-380-51041	WORKERS COMP	6,826	5,160	32.3%	2,643	3,086		
03-380-51070	TRANSFER TO HEALTH INSURANCE	60,264	60,264	0.0%	59,082	53,711		
03-380-51071	DENTAL	2,374	2,327	2.0%	2,451	1,998		
03-380-51072	VISION	260	334	-22.2%	237	229		
03-380-51073	LIFE	596	424	40.6%	441	358		
03-380-51076	MEDICARE	8,391	7,673	9.4%	6,350	5,836		
Total Personal Services		\$ 774,984	\$ 708,832	9.3%	\$ 558,749	\$ 552,275		
Other Expenditures								
03-380-51190	CONTRACT/PROFESSIONAL	\$ 6,000	\$ 2,392	150.8%	\$ 6,000	\$ 3,964	Major roadway/sign repairs.	
03-380-51193	CURB REPLACEMENT	4,500	3,000	50.0%	1,881	2,000	Forms, pins, concrete, finishing tools, etc.	Increased due to rising cost of concrete
03-380-51312	MORPC INVOICE	35,000	12,813	173.2%	15,000		To cover yearly invoice from MORPC for street projects.	
03-380-51320	OPERATING EXPENSES	135,000	74,978	80.1%	97,553	100,500	Paver, rollers, heat welder, plate compactor, etc.	Rising cost of supplies
03-380-51321	WEED CONTROL - CURBS	2,000	1,528	30.9%	-	576	Herbicide applications.	
03-380-51330	REPAIR/MAINTENANCE SUPPLIES	50,000	50,000	0.0%	44,798	50,000	Rock salt, aggregate, asphalt, etc.	
03-380-51360	FUEL	7,500	7,500	0.0%	5,000	3,996	Gasoline and Diesel (pickup trucks, dump trucks, backhoe, asphalt paver, vibratory roller, etc.).	
03-380-51380	SIGNS & MARKS	75,000	54,745	37.0%	31,297	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		\$ 388,421	\$ 280,377	38.5%	\$ 274,949	\$ 284,457		
Total Street Maintenance		\$ 1,163,405	\$ 989,209	17.6%	\$ 833,698	\$ 836,732		

Recreation Fund

	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual
Revenue					
Recreation Programs	\$ 470,000	\$ 484,015	-2.9%	\$ 426,099	\$ 352,390
Mansion and Facility Rentals	150,000	166,358	-9.8%	111,740	81,997
Jeffrey Summer Camp	618,000	581,652	6.2%	511,959	351,706
Preschool	342,000	332,959	2.7%	445,830	308,620
Before and After Care	573,000	566,794	1.1%	451,878	316,420
Misc.	5,000	12,945	-61.4%	13,020	
Total Revenue	\$ 2,158,000	\$ 2,144,723	0.6%	\$ 1,960,526	\$ 1,411,133
Expenditures					
Administration	\$ 762,394	\$ 654,261	16.5%	\$ 591,781	\$ 483,937
Programs	435,330	365,628	19.1%	330,284	263,648
Preschool	381,808	351,737	8.5%	323,781	291,399
Before and After School Program	452,185	397,889	13.6%	302,100	238,724
Jeffrey Summer Camp	502,381	464,619	8.1%	376,281	264,319
Total Expenditures	\$ 2,534,098	\$ 2,234,134	13.4%	\$ 1,924,228	\$ 1,542,027
Revenues Over(Under) Expenditures	\$ (376,098)	\$ (89,412)		\$ 36,298	\$ (130,894)
Other Financing Sources					
Operating Transfers From the General Fund	\$ 270,000	\$ 250,000	8.0%	\$ 250,000	\$ 90,000
Grants					
BWC Rebate					64,472
OCCRRA COVID Relief				575,977	
CARES					202,526
Total Other Sources	\$ 270,000	\$ 250,000	8.0%	\$ 825,977	\$ 356,998
Other Financing Uses					
Jeffrey Mansion Debt Service (Transfer to bond)	111,965	111,747	0.2%	112,616	112,430
OCCRRA COVID Relief		22,379	-100.0%		
Prior Year Encumbrances	3,335	103,163	-96.8%	250,840	16,799
Total Other Uses	\$ 115,300	\$ 237,289	-51.4%	\$ 363,456	\$ 129,229
Beginning Fund Balance	\$ 933,587	\$ 1,010,288	-7.6%	\$ 511,469	\$ 414,594
Net Increase (Decrease)	(221,398)	(76,701)		498,819	96,875
Estimated Unspent Appropriations	100,000				
Ending Fund Balance	\$ 812,189	\$ 933,587	-13.0%	\$ 1,010,288	\$ 511,469

Recreation Administration Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual		
Personal Services								
05-510-51010	SALARY & WAGES	520,794.86	432,148	20.5%	397,702.66	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%)	No Change to Current Staffing Levels. Unusual Number of step increases plus the updated pay scale for Event and Facility Manager position (This was not addressed during the pay study review).
05-510-51030	OPERS	72,911	63,198	15.4%	54,133	45,794		
05-510-51041	WORKER'S COMP	6,143	4,223	45.4%	2,865	4,371		
05-510-51070	TRANSFER TO HEALTH	89,009	89,009	0.0%	87,264	79,331		
05-510-51071	DENTAL	2,085	2,044	2.0%	2,004	1,843		
05-510-51072	VISION	94	120	-22.2%	85	82		
05-510-51073	LIFE	506	319	58.5%	367	297		
05-510-51076	MEDICARE	7,552	6,280	20.2%	5,672	4,664		
		\$ 699,094	\$ 597,342	17.0%	\$ 550,093	\$ 467,394		
Other Expenditures								
05-510-51021	MEETING MEALS	\$ 700	\$550	27.3%	\$ 210	\$ 200	Meals for staff meetings (i.e. lunch for Harvest Festival Set-Up)	
05-510-51022	MILEAGE REIMBURSEMENT	2,750	1,311	109.7%	924	971	Reimbursement for staff for mileage they put on their personal vehicles	
05-510-51141	REGISTRATION SOFTWARE CONTRACT	12,500	11,320	10.4%	10,290			Sliding expense based on revenue.
05-510-51310	OFFICE SUPPLIES	3,750	3,105	20.8%	2,115	2,573	Paper, note pads, pens, etc.	
05-510-51320	OPERATING EXPENSES	2,600	2,920	-11.0%	1,994	2,525	Postage, Laminator, signs, business cards, OPRA membership	
05-510-51321	BROCHURE	23,000	20,712	11.0%	14,737	-	Cost to print and deliver the brochure 3 times a year	3 brochures and 3 postage payments
05-510-51322	YOUTH SCHOLARSHIP CHALLENGE FUND	10,000	10,000	0.0%	10,000	10,000	Money to help cover programming costs for families that need a little assistance.	
05-510-51323	TRAINING/PROF DEVELOP	8,000	7,000	14.3%	1,419	274		Adding Staff to OPRA Conference
	Total Other Expenditures	\$ 63,300	\$56,918	11.2%	\$ 41,689	\$ 16,543		
Total Recreation Admin.		\$ 762,394	\$ 654,261	16.5%	\$ 591,781	\$ 483,937		

Recreation Programs Expenditure Detail

Account	Description	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
Personal Services								
05-520-51010	SALARY & WAGES	\$ 30,000	\$ 4,285	600.2%	\$ 4,207	\$ 3,515	All Seasonal Employees	Increased to \$30k to support Park & Play and Mansion evening attendant
05-520-51030	OPERS	4,305	3,606	19.4%	2,446	482		
05-520-51041	WORKER'S COMP	363	190	90.8%	144	252		
05-520-51076	MEDICARE	363	55	562.9%	61	51		
	Total Personal Services	\$ 35,030	\$ 8,135	330.6%	\$ 6,859	\$ 4,299		
Other Expenditures								
05-520-51320	OPERATING EXPENSES	\$ 14,500	\$ 8,403	66.7%	\$ 9,600	\$ 14,076	Program shirts (Not Uniforms), BPAK supplies, print work, program snacks, medical supplies, league fees, tournament fees, background checks, Job fair registration,	Some money was transferred to uniforms. \$9500 is the same amount as the 2023 budget. Plus \$5k for teen programming expansion.
05-520-51321	SPECIAL ACTIVITY SUPPLIES	32,000	29,000	10.3%	30,900	19,427	Pumpkins, Straw, Helium tank, campout supplies, 5k run supplies, egg hunt candy, bingo prizes, Youth triathlon supplies, etc.	More special event expenses
05-520-51322	COMMUNITY GARDEN	4,400	2,808	56.7%	2,876	2,847	We pay the community garden the registration fees that we collect	Garden Leadership is talking about a 33% increase to fees that we pass along.
05-520-51323	UNIFORMS	38,000	30,292	25.4%	24,313	13,274	Sports team uniforms	Some expense flow timing plus more participants and inflationary increase
05-520-51324	EQUIPMENT	10,000	7,350	36.1%	4,850	3,899	Generally sports equipment	\$1200 for scoreboards, \$3500 two goals for CW East
05-520-51325	AWARDS	6,000	4,815	24.6%	3,899	2,500	Medals and trophies for participants.	Increase in cost
05-520-51326	BACKGROUND CHECKS	1,500	1,299	15.5%	299	299		
05-520-51710	PROFESSIONALS	273,000	253,743	7.6%	232,904	195,958	Pays instructors	More classes and increase in rates.
05-520-51720	REFEREES	20,900	19,784	5.6%	13,702	6,777	Umpire and referee costs for youth and adult sports	Officials have become more expensive.
05-520-51730	CONCESSIONS				82	291	Food for program activities (i.e. volunteer meals)	Moved to admin meals (510) in 2023. We can take this line out.
	Total Other Expenditures	\$ 400,300	\$357,493	12.0%	\$ 323,426	\$ 259,349		
Total Recreation Programs		\$ 435,330	\$ 365,628	19.1%	\$ 330,284	\$ 263,648		

Jeffrey Preschool

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		

Personal Services

05-525-51010	SALARY & WAGES	\$ 296,056	\$ 279,258	6.0%	\$ 263,868	\$ 235,515		1-Tier 1 Rec Coordinator (75%),	COL Increase for teachers
05-525-51015	CONTRACTUAL SEASONAL EMPLOYEES	3,600	1,520	136.9%	992				
05-525-51030	OPERS	41,448	40,399	2.6%	32,522	32,884			
05-525-51041	WORKER'S COMP	3,492	2,700	29.3%	1,649	2,615			
05-525-51070	HEALTH INSURANCE	11,220	11,220	0.0%	11,000	10,000			
05-525-51076	MEDICARE	3,492	4,242	-17.7%	3,576	3,275			
Total Personal Services		\$ 359,308	\$ 339,340	5.9%	\$ 313,607	\$ 284,289			

Other Expenditures

05-525-51300	SNACKS	1,500	287	422.1%	472	42			Get back to afternoon snack covered for 24-25. Eliminated during COVID.
0-5-525-51301	SUPPLIES	4,000	2,353	70.0%	2,372	1,203			Paint, crayons, crafts, construction paper, lesson planning supplies.
0-5-525-51302	EQUIPMENT	5,000	1,810	176.3%	1,357	946			Teacher Lounge Update (Shelves/desks/chairs)
0-5-525-51303	PROF DEVELOPMENT	2,000	1,251	59.9%	133	48			Certifications, background checks
05-525-51320	OPERATING EXPENSES	10,000	6,696	49.3%	5,840	4,872			Procare app, books, soap, Clorox wipes, teacher planners, supplies, room decoration, classroom parties, teacher appreciation, field trips.
Total Other Expenditures		\$ 22,500	\$ 12,397	81.5%	\$ 10,174	\$ 7,111			

Total Recreation Programs	\$ 381,808	\$ 351,737	8.5%	\$ 323,781	\$ 291,399
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Before and After School Care

Account	Description	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
Personal Services								
05-526-51010	SALARY & WAGES	\$ 343,811	\$ 328,828	4.6%	\$ 247,053	\$ 194,598	Includes 1-Tier 1 Rec Supervisor (50%), 3-Tier 2 Rec Coordinators (70%, 70% & 65%), and Seasonal Staff	This increase accounts for the \$36k shortfall in 2023 as well as a 5% increase in 2024 to keep up with seasonal pay. Note, the board approved a 7% increase in fees to help offset these costs.
05-526-51030	OPERS	48,134	41,422	16.2%	34,429	27,179		
05-526-51041	WORKER'S COMP	4,055	2,580	57.2%	1,774	2,715		
05-526-51076	MEDICARE	4,985	4,116	21.1%	3,482	2,775		
Total Personal Services		\$ 400,985	\$ 376,946	6.4%	\$ 286,738	\$ 227,267		
Other Expenditures								
05-526-51320	OPERATING EXPENSES	\$ 7,200	\$ 2,869	151.0%	\$ 4,637	\$ 3,923	Background checks, bus parts, Lowes supplies, cleaning supplies	Inflation
05-526-51321	SUPPLIES	2,500	756	230.7%	518	-		
05-526-51322	SNACKS	12,000	8,430	42.3%	5,372	168	Daily snacks	
05-526-51323	SUPPLIES	6,000	911	558.9%	1,633	413	Art supplies, science project supplies, paper, pencils	
05-526-51440	EQUIPMENT	7,000	1,816	285.4%	2,421	2,149	Games, books, balls, etc.	
05-526-51710	PROFESSIONALS	16,500	6,161	167.8%	782	4,804	Field trips and special guests	
Total Other Expenditures		\$ 51,200	\$ 20,943	144.5%	\$ 15,362	\$ 11,457		
Total Recreation Programs		\$ 452,185	\$ 397,889	13.6%	\$ 302,100	\$ 238,724		

Jeffrey Camp Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual		
Personal Services								
05-580-51010	SALARIES & WAGES	\$ 350,581	\$ 332,833	5.3%	\$ 276,567	\$ 207,457	1-Tier 1 Rec Supervisor (35%), 1-Tier 1 Rec Coordinator (25%), 2-Tier 2 Rec Coordinator (30%), and seasonal staff	2023 S&W will go up by \$17k to cover a shortfall. 5% increase for seasonal staff.
05-580-51030	OPERS	49,081	45,087	8.9%	35,293	29,017		
05-580-51041	WORKER'S COMP	4,135	3,013	37.2%	2,046	4,255		
05-580-51076	MEDICARE	5,083	4,480	13.5%	3,961	2,964		
Total Personal Services		\$ 408,881	\$ 385,413	6.1%	\$ 317,867	\$ 243,692		
Other Expenditures								
05-580-51320	OPERATING EXPENSES	6,000	10,051	-40.3%	7,143	6,154	Staff & camper shirts, art supplies, background checks, equipment, licensing, medical supplies.	Better reflects where expenses are coming out of based on a internal audit of expense items.
05-580-51321	BACKGROUND CHECKS	5,000	3,000	66.7%	2,080	-		
05-580-51322	SNACKS	5,000	3,000	66.7%	2,000	-		
05-580-51323	SUPPLIES	7,000	2,700	159.3%	1,711	3,254		
05-580-51324	EQUIPMENT	3,000	2,000	50.0%	1,600	938		
05-580-51325	SHIRTS	7,500	6,724	11.5%	6,819	1,036		
05-580-51710	PROFESSIONALS	60,000	51,732	16.0%	37,060	9,244	Field trips, busing, and special guests	
Total Other Expenditures		\$ 93,500	\$ 79,206	18.0%	\$ 58,414	\$ 20,627		
Total Jeffrey Camp		\$ 502,381	\$ 464,619	8.1%	\$ 376,281	\$ 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.

	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual
Revenue					
Memberships etc.	\$ 305,000	\$ 308,888	-1.3%	\$ 351,897	\$ 273,682
Pool Concessions Ordinance 12-22					
Total Revenue	\$ 305,000	\$ 308,888	-1.3%	\$ 351,897	\$ 273,682
Expenditures					
Operating Expenditures	\$ 444,878	\$ 408,304	9.0%	\$ 322,046	\$ 275,776
Concessions	4,000	28		1,957	1,788
Estimated Unspent Appropriations	(50,000)				
Total Expenditures	\$ 398,878	\$ 408,332	-2.3%	\$ 324,003	\$ 277,564
Revenues Over(Under) Expenditures	\$ (93,878)	\$ (99,444)		\$ 27,894	\$ (3,882)
Other Financing Sources					
General Fund Transfer	\$ 125,000	\$ 120,000	4.2%	\$ 200,000	\$ 14,367
Total Other Sources	\$ 125,000	\$ 120,000	4.2%	\$ 200,000	\$ 14,367
Other Uses					
Capital	\$ 35,000	\$ 30,448	15.0%	\$ 13,852	
Prior Year Encumbrances	20,527	46,094	-55.5%	29,257	\$ 3,632
Total Other Uses	\$ 55,527	\$ 76,542	-27.5%	\$ 43,109	\$ 3,632
Beginning Fund Balance					
Net Increase (Decrease)	\$ 476,841	\$ 532,827	-10.5%	\$ 348,042	\$ 341,189
	(24,405)	(55,986)		184,785	6,853
Ending Fund Balance	\$ 452,436	\$ 476,841	-5.1%	\$ 532,827	\$ 348,042

Pool Operations Expenditure Detail

Account	Description	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
Personal Services								
14-550-51010	SALARY & WAGES	\$ 25,275	\$ 21,047	20.1%	\$ 18,486	\$ 18,648	1-Deputy Director (25%), 1-Tier 2 Rec Coordinator (35%), and seasonal staff	One full-time employee partial S&W is paid out of this account.
14-550-51015	CONTRACTUAL SEASONAL EMPLOYEES	\$ -						
14-550-51030	OPERS	3,539	3,178	11.3%	2,525	2,475		
14-550-51041	WORKER'S COMP	298	207	43.8%	133	3,166		
14-550-51076	MEDICARE	366	323	13.4%	247	253		
Total Personal Services		\$ 29,478	\$ 24,756	19.1%	\$ 21,391	\$ 24,542		
Other Expenditures								
14-550-51131	UTILITIES-ELEC.	\$ 24,000	\$ 22,707	5.7%	\$ 16,334	\$ 13,584	EAP Bills	
14-550-51133	UTILITIES-GAS	10,000	8,666	15.4%	9,704	7,151	Columbia Gas Bills	
14-550-51140	REPAIR/MAINT. SERVICES	16,000	12,997	23.1%	7,230	4,694	Capital City Awning, Ohio Heating, Pool painting	
14-550-51190	POOL MANAGEMENT	310,000	296,946	4.4%	231,466	190,685		SwimSafe management contract is fairly flat from 2023
14-550-51260	REFUNDS	-	-		(282)	399	Refunds for memberships	removed in 2023
14-550-51320	OPERATING EXPENSES	13,900	11,061	25.7%	-	5,334	Backflow, new cash register, Treasure Hunt, swim lessons items, rope and floats, medical supplies, pool licenses, staff whistles, office tv, red cross supplies,	
14-550-51321	CHEMICALS	-	-		8,460			
14-550-51322	HEALTH AND SAFETY (Previous Operating Expense)	2,500	1,058	136.2%	-	700	Security monitoring, Varmint Guard	
14-550-51323	UNIFORMS	-	-		272			
14-550-51440	MACHINERY/EQUIP.	5,000	4,314	15.9%	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	11,799	69.5%	11,975	11,845		
14-550-51712	TRAINING/CERTIFICATIONS		-		-	-	Payment to swim board and coaches fees	
Total Other Expenditures		\$ 415,400	\$ 383,548	8.3%	\$ 300,655	\$ 300,655		
Total Pool Operations		\$ 444,878	\$ 408,304	9.0%	\$ 322,046	\$ 325,198		

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Pool Concessions Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
14-560-51140	REPAIR/MAINT. SERVICES	\$ 2,000			\$ 1,000	\$ 985	Repair to pool concessions equipment (i.e. sink, freezer)	No Change
14-560-51320	OPERATING EXPENSES	2,000	28		957	803	Franklin Board of Health licensing	No Change
Total Pool Concessions		\$ 4,000	\$ 28	#####	\$ 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.

	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual
<u>Expenditures</u>					
Debt Service	\$ 1,942,516	\$ 1,942,286	0.0%	\$ 1,918,294	\$ 1,844,171
<u>Other Financing Sources</u>					
Transfers from the General Fund	\$ 1,224,438	\$ 1,230,213	-0.5%	\$ 942,663	\$ 629,236
Transfers From Recreation Fund	111,965	111,747	0.2%	112,616	112,430
Transfers From TIF Fund		164,640	-100.0%	164,135	163,485
Transfers from the Road and Alley Fund	437,193	435,916	0.3%	698,880	939,019
Refund					6,917
Transfers In	\$ 1,773,596	\$ 1,942,516	-8.7%	\$ 1,918,294	\$ 1,851,087
<u>Beginning Fund Balance</u>					
Net Increase (Decrease)	\$ 467,741	\$ 467,511	0.0%	\$ 467,511	\$ 460,595
	-168,920	230		-	6,916
Ending Fund Balance	\$ 298,821	\$ 467,741	-36.1%	\$ 467,511	\$ 467,511

Bond Retirement Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
06-700-51510	PRINCIPAL	\$1,622,396	\$1,622,166	0.0%	\$1,569,552	\$ 1,474,737		
06-700-51520	INTEREST	320,120	320,120	0.0%	348,742	369,435		
Total Bond Retirement Expenditures		\$ 1,942,516	\$ 1,942,286	0.0%	\$ 1,918,294	\$ 1,844,171		

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.

	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual
Revenue					
Receipts From Residents	\$ 2,944,624	\$ 2,804,403	5.0%	\$ 2,642,288	\$ 2,628,313
Capital Fee	288,194	274,470	5.0%	266,065	254,113
Total Revenue	\$ 3,232,817	\$ 3,078,873	5.0%	\$ 2,908,353	\$ 2,882,426
Expenditures					
Water Administration	\$ 2,460,264	\$ 2,337,500	5.3%	\$ 2,226,757	\$ 2,203,280
Water Distribution	719,472	578,185	24.4%	530,106	326,304
Total Expenditures	\$ 3,179,737	\$ 2,915,685	9.1%	\$ 2,756,863	\$ 2,529,585
Revenues Over(Under) Expenditures	\$ 53,080	\$ 163,189		\$ 151,490	\$ 352,841
Other Financing Sources					
BWC Rebate					19,953.85
ARPA Transfer	\$ 567,605				
	\$ 567,605	-		-	19,953.85
Debt Service	\$ 308,017	\$ 305,291	0.9%	\$ 312,882	\$ 338,300
Transfer				137,330	
Capital		60,000			39,300
Operating Transfers					134,181
General Fund Debt Service Reimbursement					
Prior Year Encumbrances	121,958	158,455	-23.0%	6,587	66,527
Total Other Uses	\$ 429,975	\$ 523,746	-17.9%	\$ 456,799	\$ 578,308
Beginning Balance					
Estimated Unspent Appropriations	\$ 831,594	\$ 1,192,152	-30.2%	\$ 1,497,461	\$ 1,702,973
Net Increase (Decrease)	190,710	(360,558)		(305,309)	(205,512)
Ending Balance	\$ 1,022,304	\$ 831,594	22.9%	\$ 1,192,152	\$ 1,497,461

Water Administration Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
Personal Services								
09-365-51010	SALARY & WAGES	\$ 116,007	\$ 109,432	6.0%	\$ 105,686	\$ 100,899	Water Department Manager and 1/3 Service Admin.	
09-365-51011	OVERTIME	\$ 1,500	\$ 1,233			\$ 476		
09-365-51030	P.E.R.S.	16,241	15,848	2.5%	14,247	14,021		
09-365-51041	WORKER'S COMP	1,368	1,053	29.9%	750	1,467		
09-365-51070	TRANSFER TO HEALTH INSURANCE	15,050	15,050	0.0%	14,755	13,413		
09-365-51071	DENTAL	500	490	2.0%	517	442		
09-365-51072	VISION	94	120	-22.2%	85	82		
09-365-51073	LIFE	135	85	58.6%	98	79		
09-365-51076	MEDICARE	1,682	7,807	-78.5%	329	303		
Total Personal Services		\$ 152,577	\$ 151,118	1.0%	\$ 136,466	\$ 131,183		
Other Expenditures								
09-365-51140	COMPUTER MAINTENANCE	\$2,500	\$1,500	66.7%	\$ -	\$ -	Work station and tablets.	
09-365-51141	COMPUTER SOFTWARE	1,000	0		0	1,000	Software for work station and tablets.	
09-365-51142	ICLOUD FEES	8,000	2,906	175.3%	2,643			
09-365-51190	CONTRACT/COLUMBUS	2,151,187	2,047,335	5.1%	2,031,204	2,007,914	City of Columbus contract.	
09-365-51192	CONTRACT/WATER TEST.	20,000	11,368	75.9%	15,142	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	105,000	0.0%	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	1,273	96.4%	382	1,622	Reconciliation pertaining to final billing.	
09-365-51310	OFFICE SUPPLIES	5,000	5,000	0.0%	5,000	858	Pens, paper, staples, etc.	
09-365-51320	OPERATING EXPENSES	7,500	7,000	7.1%	6,000	5,852	Bills, notices, door tags, printing and postage associated with distribution of monthly/quarterly bills, etc.	
Total Other Expenditures		\$2,307,687	\$ 2,186,382	5.5%	\$ 2,090,291	\$ 2,072,097		
Total Water Admin.		\$ 2,460,264	\$ 2,337,500	5.3%	\$ 2,226,757	\$ 2,203,280		

Water Distribution Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
Personal Services								
09-366-51010	SALARY & WAGES	\$ 266,375	\$ 252,815	5.4%	\$ 218,112	\$ 148,262	Water Department workers and 1/3 of Service Director	Allocated employees promoted
09-366-51011	OVERTIME	22,500	7,826	187.5%	12,122	6,454		
09-366-51030	OPERS	47,465	49,747	-4.6%	44,504	24,528		
09-366-51041	WORKERS COMP	3,407	2,659	28.1%	1,615	2,930		
09-366-51050	UNIFORM ALLOWANCE	1,400	1,400	0.0%	-	-		
09-366-51070	TRANSFER TO HEALTH INSURANCE	47,855	47,856	0.0%	46,917	42,652		
09-366-51071	DENTAL	1,761	1,762	-0.1%	1,727	1,588		
09-366-51072	VISION	191	252	-24.1%	178	172		
09-366-51073	LIFE	330	213	55.0%	245	199		
09-366-51076	MEDICARE	4,189	3,954	5.9%	2,507	2,352		
	Total Personal Services	\$ 395,472	\$ 368,483	7.3%	\$ 327,928	\$ 229,137		
09-366-51191	WATER SYSTEM LICENSE	\$ 7,000	\$ 6,512	7.5%	\$ 6,512	\$ -	City of Columbus Annual Water System License Fee.	
09-366-51192	CONTRACT PROFESSIONAL	15,000	14,984	0.1%	9,134	10,000	Major mainline repairs, hydro excavating, etc.	
09-366-51196	REGULATION AND COMPLIANCE	80,000	52,935	51.1%	50,253	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	64,950	15.5%	31,580		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	24,729	61.8%	19,871	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	-	#DIV/0!	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	33,985	47.1%	20,282	18,882	Tapping saddles, corporation stops, copper service lines, etc.	
09-366-51430	HYDRANTS	20,000	11,608	72.3%	19,555	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	30,000			38,991		Small infrastructure projects	new irrigation and infrastructure
	Total Other Expenditures	\$ 324,000	\$ 209,702	54.5%	\$ 202,178	\$ 97,167		
Total Water Distribution		\$ 719,472	\$ 578,185	24.4%	\$ 530,106	\$ 326,304		

Water Debt Service Expenditure Detail

Account	Description	2024				
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual
09-700-51513	OPWC SHERIDAN FRANCIS	\$ 9,223	\$ 9,223	0.0%	\$ 9,223	\$ 9,223
09-700-51514	2015 REFUNDING	3,793	3,793	0.0%	2,444	845
09-700-51515	2020 REFUNDING	59,918	59,917	0.0%	106,954	161,097
09-700-51521	POOL / STORM SEWER/WATERLINE NOTE INT.		(2,959)			(2,959)
09-700-51522	OPWC COLLEGE/SOUTH CASSADY	29,184	29,184	0.0%	26,225	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	46,978	-0.5%	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	\$ 305,291	0.9%	\$ 312,882	\$ 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.

	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual
Revenue					
Receipts From Residents	\$ 2,922,067	\$ 2,782,767	5.0%	\$ 2,654,693	\$ 2,666,625
Capital Fee	304,181	92,731	228.0%	84,438	76,370
Total Revenue	\$ 3,226,248	\$ 2,875,498	12.2%	\$ 2,739,131	\$ 2,742,995
Expenditures					
Sewer Administration	\$ 2,201,639	\$ 2,031,861	8.4%	\$ 1,873,992	\$ 1,613,696
Sewer Service	1,020,975	686,605	48.7%	629,306	741,526
Total Expenditures	\$ 3,222,614	\$ 2,718,465	18.5%	\$ 2,503,298	\$ 2,355,222
Revenues Over(Under) Expenditures	\$ 3,634	\$ 157,033		\$ 235,833	\$ 387,773
Other Financing Sources					
BWC Rebate	\$ -	\$ -		\$ -	\$ 10,486
CARES					250
Total Other Sources	\$ -	\$ -		\$ -	\$ 10,736
Other Financing Uses					
Debt Service	\$ 77,964	\$ 77,964	0.0%	\$ 77,911	\$ 76,047
Transfer				60,742	31,857
Capital					
General Fund Debt Service Reimbursement					
Prior Year Encumbrances	574,206	442,866	0	394,995	371,416
Total Other Uses	\$ 652,170	\$ 520,830	25.2%	\$ 533,648	\$ 479,320
Beginning Fund Balance					
Estimated Unspent Appropriations	\$ 3,122,608	\$ 3,486,406	-10.4%	\$ 3,784,221	\$ 3,865,032
Net Increase (Decrease)	(648,536)	(363,797)		(297,815)	(80,811)
Ending Fund Balance	\$ 2,474,073	\$ 3,122,608	-20.8%	\$ 3,486,406	\$ 3,784,221

Sewer Administration

Account	Description	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
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Personal Services

10-360-51010	SALARY & WAGES	\$ 23,598	\$ 22,151	6.5%	\$ 20,818	\$ 18,958	1/3 Service Admin.	Top step employee replaced with first step employee.
10-360-51030	OPERS	3,304	3,150	4.9%	2,749	2,654		
10-360-51041	WORKER'S COMP	278	210	32.2%	144	326		
10-360-51050	UNIFORM ALLOWANCE	500	500	0.0%	433	496		One employees now receives \$200 boot allowance per contract.
10-360-51070	TRANSFER TO HEALTH INSURANCE	5,270	5,270	0.0%	5,166	4,697		
10-360-51071	DENTAL	214	209	2.0%	221	189		
10-360-51073	LIFE	33	21	55.4%	25	20		
10-360-51076	MEDICARE	342	313	9.3%	417	275		
Total Personal Services		\$ 33,539	\$ 31,824	5.4%	\$ 29,972	\$ 27,614		

Other Expenditures

10-360-51140	COMPUTER MAINTENANCE	\$ 1,000	\$ 267	275.1%	\$ -	\$ 267	Work station.	
10-360-51141	COMPUTER SOFTWARE	500	745	-32.9%	0	0	Software for work station.	
10-360-51190	CONTRACT/COLUMBUS	1,942,500	1,801,883	7.8%	1,672,873	1,438,733	City of Columbus contract.	
10-360-51191	ERU CHARGE	216,600	194,059	11.6%	164,147	142,185	Equivalent Runoff Unit (ERU).	Determined by the city of Columbus and has been under budgeted the last couple of years.
10-360-51310	OFFICE SUPPLIES	3,000	0	#DIV/0!	3,000	897	Pens, paper, staples, etc.	Bills and envelopes ordered in October.
10-360-51320	OPERATING EXPENSES	4,500	3,083	46.0%	4,000	4,000	Property notifications (letters, surveys, etc.), postage, etc.	Parallel account in Water Department usually used first.
Total Other Expenditures		\$ 2,168,100	\$ 2,000,036	8.4%	\$ 1,844,020	\$ 1,586,081		

Total Sewer Administration	\$ 2,201,639	\$ 2,031,861	8.4%	\$ 1,873,992	\$ 1,613,696
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Sewer Service Expenditure Detail

Account	Description	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
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Personal Services

10-367-51010	SALARY & WAGES	\$ 165,172	\$ 168,826	-2.2%	\$ 184,999	\$ 155,099	Sewer workers and 1/3 Service Director	
10-367-51011	OVERTIME	2,500	3,317	-24.6%	2,781	1,896		
10-367-51030	OPERS	2,750	14,981	-81.6%	32,797	30,240		
10-367-51041	WORKER'S COMP	2,750	1,840	49.4%	1,183	1,985		
10-367-51070	TRANSFER TO HEALTH INSURANCE	23,737	23,737	0.0%	23,272	21,156		
10-367-51071	DENTAL	526	526	0.0%	554	474		
10-367-51072	VISION	55	72	-23.8%	51	50		
10-367-51073	LIFE	484	336	43.9%	365	296		
10-367-51076	MEDICARE		0		2,671	2,313		
Total Personal Services		\$ 197,975	\$ 213,637	-7.3%	\$ 248,674	\$ 213,508		

Other Expenditures

10-367-51194	CONTRACT PROFESSIONAL	\$ 40,000	\$ 12,375	223.2%	\$ 6,358	\$ 870	Major mainline repairs, hydro excavating, etc.	CONTRACT PROFESSIONAL
10-367-51320	OPERATING EXPENSES	25,000	14,451	73.0%	12,446	9,562	Property notifications (letters, surveys, etc.) postage, etc.	OPERATING EXPENSES
10-367-51321	WATER METER REPLACEMENT PROGRAM	75,000	-		-		This will start the water meter replacement program. The current meters are 7 years past their life spans.	This is a new program that has been delayed due to covid and project. WATER METER RECALIBRATE
10-367-51330	REPAIR/MAINT. SUPPLIES	35,000	27,930	25.3%	28,066	23,705	Repair and replacement of legacy equipment and material (generators, sump pumps, pipes, fittings, structures, etc.).	REPAIR/MAINTENANCE
10-367-51360	FUEL	3,000	0	#DIV/0!	2,000	2,000	Gasoline and Diesel (jet/flushing truck and Closed Circuit Television (CCTV) equipment, etc.).	Gas and diesel price increases FUEL
10-367-51440	MANHOLE COVERS	15,000	9,748	53.9%	5,498	7,995	Risers, casting, lids, etc..	MANHOLE COVERS ORD 17-04
10-367-51441			60,000					
10-367-51442	CAPITAL		12,218	-100.0%	54,825	48,412		SEWER FUND CAPITAL
10-367-51443	SEWER IMPROVEMENTS	480,000	252,488	90.1%	97,740	297,523	Annual sewer relining projects and contractor camera work on the main line.	CAPITAL SEWER IMPROVEMENTS
10-367-51444	SEWER REMEDIATION PROGRAM	100,000	72,969	37.0%	23,700	137,950		SEWER REMEDIATION PROGRAM
10-367-51445	SEWER REMEDIATION LOAN PROGRAM	50,000	10,788	363.5%	150,000	0		SEWER REMEDIATION INSPECTION PROGRAM
Total Other Expenditures		\$ 823,000	\$ 472,967	74.0%	\$ 380,632	\$ 528,018		

Total Sewer Service		\$ 1,020,975	\$ 686,605	48.7%	\$ 629,306	\$ 741,526		
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Sewer Fund Debt Service Expenditure Detail

Account	Description	2024				
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual
10-700-51510	OPWC STORM SEWER	\$ 23,725	\$ 23,725	0.0%	\$ 23,725	\$ 23,725
10-700-51512	PRINCIPAL SHERIDAN	220	220	0.2%	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	26,552	0.0%	17,105	5,917
10-700-51515	2020 REFUNDING	11,371	11,371	0.0%	20,298	30,573
10-700-51521	OPWCNORTHEAST QUADRANT	3,689	3,689	0.0%	3,689	3,689
10-700-51522	OPWC BROAD STREET		-		467	467
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	\$ 77,964	0.0%	\$ 77,911	\$ 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.

	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual
<u>Revenue</u>					
Receipts From Residents	\$ 1,471,457	\$ 1,415,350	4.0%	\$ 1,377,772	\$ 1,333,644
Total Revenue	\$ 1,471,457	\$ 1,415,350	4.0%	\$ 1,377,772	\$ 1,333,644
<u>Expenditures</u>					
Operating Expenditures	\$ 1,935,148	\$ 1,419,819	36.3%	\$ 1,539,107	\$ 1,487,523
Total	\$ 1,935,148	\$ 1,419,819	36.3%	\$ 1,539,107	\$ 1,487,523
Revenues Over(Under) Expenditures	\$ (463,691)	\$ (4,469)		\$ (161,335)	\$ (153,879)
<u>Other Financing Sources</u>					
BWC Rebate	\$ -	\$ -		\$ -	\$ 2,640
<u>Other Financing Uses</u>					
Prior Year Encumbrances	\$ 227,825	\$ 122,700	85.7%	\$ 7,659	\$ 44,350
Total Other Uses	\$ 227,825	\$ 122,700	85.7%	\$ 7,659	\$ 44,350
<u>Beginning Fund Balance</u>					
Prior Period Adjustment	\$ 1,151,888	\$ 1,279,057	-9.9%	\$ 1,448,051	\$ 1,643,640
Net Increase (Decrease)	(691,516)	(127,169)		(168,994)	(195,589)
Ending Fund Balance	\$ 460,371	\$ 1,151,888	-60.0%	\$ 1,279,057	\$ 1,448,051

Refuse Fund Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
Personal Services								
11-370-51010	SALARY & WAGES	88,767	(255)		\$66,654	27,244	2 service employees, 1/2 Sustainability Programs Coordinator	New waste management employee for food waste collection
11-370-51011	OVERTIME	-	138		86	1,828	Leaf pickup	
11-370-51012	SEASONALS CONTRACT		32,846	-100.0%	23,730	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	17,547	7,934	121.2%	20,741	6,175		
11-370-51041	WORKER'S COMP	1,047	-		826	582		
11-370-51070	TRANSFER TO HEALTH INSURANCE		-		18,000	7,553		
11-370-51071	DENTAL		-		277	237		
11-370-51072	VISION		-		256	28		
11-370-51073	LIFE		-		57	46		
11-370-51076	MEDICARE	1,287	14	9336.4%	681	396		
Total Personal Services		108,648	\$40,676	167.1%	\$ 131,307	\$ 59,825		
Other Expenditures								
11-370-51190	CONTRACT	\$1,479,000	\$1,286,688	14.9%	\$1,284,240	\$1,039,472	Includes Rumpke and Earth Peak collection contracts	Slight increase to Rumpke contract; elimination of food waste contract
11-370-51191	CTC CONTRACT	36,000						Moved from Personal services area
11-370-51310	OFFICE SUPPLIES	1,500	105	-1322.6%	857	427	Pens, paper, staples, etc. and billing supplies.	
11-370-51320	OPERATING EXPENSES	40,000	36,061	10.9%	39,803	37,946	Public notifications regarding solid waste and recycling contract, etc.	
11-370-51321	TRASH AND RECYCLING REC.	30,000	(4,492)	-767.9%	5,000	13,985	Tote (96, 64, 32 gallon) Program	Inventory is depleted. Need to place an order to have tolters in stock for residents to purchase.
11-370-51322	COLLECTION SUPPLIES	30,000	-	#DIV/0!	24,690	11,368	Bin liners, equipment, trash cans, food waste bags, food waste buckets	Increase due to food waste buckets and liners as part of program
11-370-51330	REPAIR/MAINT. SUPPLIES	25,000	31,018	-19.4%	15,048	15,889	Replacement parts for hydro excavator, street sweeper and leaf machines, leaf blowers, rakes, etc.	
11-370-51360	FUEL	3,000	489	513.6%	2,000	2,000	Gasoline and Diesel (hydro excavator, street sweeper, leaf vacuums, etc.)	
11-370-51361	WASTE DIVERSION PROGRAM	30,000	29,273	2.5%	17,411	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	152,000	-		18,750	222,432		
Total Other Expenditures		\$1,826,500	\$1,379,143	32.4%	\$1,407,800	\$ 1,427,698		
Total Refuse Expenditures		\$1,935,148	\$1,419,819	36.3%	\$ 1,539,107	\$ 1,487,523		

Police Pension Fund

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

	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual
<u>Revenue</u>					
Property Tax Revenue	\$ 625,000	\$ 638,577	-2.1%	\$ 632,033	\$ 624,104
Total Revenue	\$ 625,000	\$ 638,577	-2.1%	\$ 632,033	\$ 624,104
<u>Expenditures</u>					
Operating Expenditures	\$ 862,609	\$ 746,757	15.5%	\$ 718,058	\$ 716,135
Total Expenditures	\$ 862,609	\$ 746,757	15.5%	\$ 718,058	\$ 716,135
Revenues Over(Under) Expenditures	\$ (237,609)	\$ (108,180)		\$ (86,025)	\$ (92,031)
<u>Other Financing Sources</u>					
Transfers from General Fund	\$ 50,000	\$ 50,000			\$ 190,992
Total Other Sources	\$ 50,000	\$ 50,000	0.0%	\$ -	\$ 190,992
<u>Beginning Fund Balance</u>					
Net Increase (Decrease)	\$ 218,528	\$ 276,708	-21.0%	\$ 362,732	\$ 263,771
	(187,609)	(58,180)		(86,025)	98,961
Ending Fund Balance	\$ 30,918	\$ 218,528	-85.9%	\$ 276,708	\$ 362,732

Police Pension Fund Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
12-220-51060	POLICE PENSION	\$ 854,109	\$ 738,276	15.7%	\$ 709,800	\$ 708,098	Contract increase	OP&F reduced to 19.5% of wages.
12-220-51281	PROP TAX FEES/REFUNDS	8,500	8,481	0.2%	8,257	8,036		
Total Police Pension Fund		\$ 862,609	\$ 746,757	15.5%	\$ 718,058	\$ 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.

	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual
Revenue					
Property Tax Revenue	\$ 2,050,000	\$ 2,017,059	1.6%	\$ 1,996,916	\$ 2,050,346
Sidewalk Revenue	50,000			19,450	90,716
Total Revenue	\$ 2,100,000	\$ 2,017,059	4.1%	\$ 2,016,366	\$ 2,141,062
Expenditures					
Operating Expenditures	\$ 2,027,000	\$ 1,101,223	84.1%	\$ 683,913	\$ 928,286
Estimated Unspent Appropriations					
Total Expenditures	\$ 2,027,000	\$ 1,101,223	84.1%	\$ 683,913	\$ 928,286
Revenues Over(Under) Expenditures	\$ 73,000	\$ 915,836		\$ 1,332,453	\$ 1,212,776
Other Financing Uses					
Debt Service Transfer to Bond Retirement Fund	\$ 437,193	\$ 435,916	0.3%	\$ 698,880	\$ 939,019
Other Transfers				66,024	\$ 97,347
Prior Year Encumbrances	572,740	308,905	85.4%	15,387	431,687
Total Other Uses	\$ 1,009,933	\$ 744,821	35.6%	\$ 780,291	\$ 1,468,053
Beginning Cash Balance					
Net Increase (Decrease)	\$ 1,459,988	\$ 1,288,972	13.3%	\$ 736,810	\$ 992,087
Anticipated Unexpended Appropriations	(936,933)	171,015		552,162	(255,277)
Ending Cash Balance	523,055	1,459,988	-64.2%	1,288,972	736,810
Reserved Fund Balance (1)	872,000	872,000		818,000	702,000
Ending Unreserved Balance	\$ (348,945)	\$ 587,988	-159.3%	\$ 470,972	\$ 34,810

(1) Resolution 21-18

Road and Alley Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
34-380-51281	PROP. TAX COLLECTION FEES	\$ 27,000	\$ 27,286	-1.0%	\$ 26,539	\$ 26,845		
34-380-51441	ANNUAL STREET PROGRAM	1,250,000	931,527	34.2%	513,781	699,319		
34-380-51442	SIDEWALKS	350,000	142,410	145.8%	143,593	202,123		Increased due to concrete prices
34-380-51444	COLUMBIA AVE. NEAR COMMOWEALTH.	400,000						This a reappropriation of a delayed 2023 project
Total Road and Alley		\$ 2,027,000	\$1,101,223	84.1%	\$ 683,913	\$ 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.

	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual
Revenue					
Fines and Costs	\$ 1,000	\$ 1,375	-27.3%	\$ 1,069	\$ 1,050
Other Revenue					
Total Revenue	\$ 1,000	\$ 1,375	-27.3%	\$ 1,069	\$ 1,050
Expenditures					
Operating Expenditures	\$ 1,500	\$ 1,500	0.0%	\$ 1,500	\$ -
Total Expenditures	\$ 1,500	\$ 1,500	0.0%	\$ 1,500	\$ -
Revenues Over(Under) Expenditures	\$ (500)	\$ (125)		\$ (432)	\$ 1,050
Other Financing Uses					
Prior Year Encumbrances				\$ 1,000	
Beginning Fund Balance	\$ 3,181	\$ 3,306	-3.8%	\$ 4,737	\$ 3,687
Net Increase (Decrease)	(500)	(125)		(1,432)	1,050
Ending Fund Balance	\$ 2,681	\$ 3,181	-15.7%	\$ 3,306	\$ 4,737

Mayor's Court Computer Fund Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
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	\$ -		

Streetscape T.I.F. Fund

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

	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2021 Actual
Revenue					
TIF Revenue	\$ 393,050	\$ 392,364	0.2%	\$ 332,001	\$ 338,226
2106 Bexley Land Account	9,837	11,229	(0)		
Total Revenue	\$ 402,887	\$ 403,593	-0.2%	\$ 332,001	\$ 338,226
Expenditures					
Operating Expenditures	\$ 590,000	\$ 181,994	224.2%	\$ 83,868	\$ 43,474
Total Expenditures	\$ 590,000	\$ 181,994	224.2%	\$ 83,868	\$ 43,474
Revenues Over(Under) Expenditures	\$ (187,113)	\$ 221,599		\$ 248,133	\$ 294,752
Other Financing Sources					
Streetscape Phase II Loan		\$ 1,950,000	-100.0%		
Other Financing Uses					
Transfers to Bond Retirement		\$ 164,640	-100.0%	\$ 164,135	\$ 163,485
General Fund Repayment	\$ 195,000				
Prior Year Encumbrances	1,652,253	30,193	5372.3%	74,572	9,198
Total Other Uses	\$ 1,847,253	\$ 194,833	848.1%	\$ 238,707	\$ 172,683
Beginning Fund Balance					
Net Increase (Decrease)	\$ 2,330,548	\$ 353,782	558.8%	\$ 344,356	\$ 222,287
Ending Fund Balance	(2,034,366)	1,976,766		9,426	122,069
	\$ 296,182	\$ 2,330,548	-87.3%	\$ 353,782	\$ 344,356

Streetscape T.I.F. Fund Expenditure Detail

Account	Description	2024					Account Notes	2024 Budget Notes
		2024 Budget	2023 Actual	vs 2023	2022 Actual	2021 Actual		
36-170-51190	MAIN ST DESIGN GUIDELINES UPDATE	\$ 50,000	-					
36-170-51281	PROPERTY TAX COLLECTION FEES	10,000	6,500	53.8%	\$ 4,770	\$ 5,193		
36-170-51320	TIF EXPENSES	150,000	89,568	67.5%	79,099	38,281	Expenses associated with TIF agreements, and eligible streetscape, park, and public improvements	Includes additional appropriation for mural grants as part of 2024 mural festival
36-170-51321	2106 East Main TIF Agreement	10,500	-					
36-170-51322	2400 East Main TIF Agreement	4,500	-					
36-170-51323	Main St. Trail of Parks	340,000	85,926	295.7%				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.
36-170-51324	Public Art and Placemaking Plan Contribution	25,000						
Total T.I.F. Fund Expenditures		\$ 590,000	\$ 181,994	224.2%	\$ 83,868	\$ 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.

	2024	2023	2024	2022	2021
	Budget	Actual	vs 2023	Actual	Actual
<u>Revenue</u>					
TIF Revenue	\$ 110,000	\$ 109,987	0.0%	\$ 110,641	\$ 109,723
<u>Expenditures</u>					
Operating Expenditures	\$ 135,000	\$ 1,242	10767.4%	\$ 1,248	\$ 13,017
Total Expenditures	\$ 135,000	\$ 1,242	10767.4%	\$ 1,248	\$ 13,017
Revenues Over(Under) Expenditures	\$ (25,000)	\$ 108,745		\$ 109,393	\$ 96,706
Other Financing Sources					\$ 20,250
<u>Other Financing Uses</u>					
Transfers to Eco. Development Bond Retiremer	\$ -	\$ 75,000	-100.0%	\$ 45,725	\$ 88,700
Prior Year Encumbrances		30,000			
Total Other Uses	\$ -	\$ 105,000	-100.0%	\$ 45,725	\$ 88,700
<u>Beginning Fund Balance</u>					
Net Increase (Decrease)	\$ 69,498	\$ 65,753	5.7%	\$ 2,085	\$ (26,171)
Prior Period Adjustment	(25,000)	3,745		63,668	28,256
Ending Fund Balance	\$ 44,498	\$ 69,498	-36.0%	\$ 65,753	\$ 2,085

City Hall T.I.F. Fund Expenditure Detail

Account	Description	2024 Budget	2023 Actual	2024 vs		2022 Actual	2021 Actual	Account Notes	2024 Budget Notes
				2023	2024				
52-170-51281	PROPERTY TAX COLLECTION FEES	\$ 2,000	\$ 1,242	61.0%	\$ 1,248	\$ 1,238			
52-170-51320	SD PILOT	33,000	-					City compensates school district for 30% of taxes they would have otherwise received from this year's property taxes.	
						11,779			
52-170-51321	TIF EXPENSES	100,000	-						City Hall office reconfiguration
Total City Hall T.I.F. Fund Expenditures		\$ 135,000	\$ 1,242	#####	\$ 1,248	\$ 13,017			

Infrastructure Development Fund

This fund provides funding for infrastructure and environmental remediation

	2024 Budget	2023 Actual	2024 vs 2023	2022 Actual	2022 vs 2021	2021 Actual
Revenue						
General Fund Transfers	\$ 100,000	\$ 600,000	-83.3%	\$ 1,300,000	-53.8%	\$ 1,100,000
Expenditures						
Operating Expenditures	\$ 1,308,333	\$ 53,940	2325.5%	\$ -		\$ -
Estimated Unspent Appropriations						
Total Expenditures	\$ 1,308,333	\$ 53,940	2325.5%	\$ -		
Revenues Over(Under) Expenditures	\$ (1,208,333)	\$ 546,060		\$ 1,300,000		
Beginning Fund Balance						
	\$ 2,946,060	\$ 2,400,000	22.8%	\$ 1,100,000		\$ -
Net Increase (Decrease)	(1,208,333)	546,060		1,300,000		1,100,000
Ending Fund Balance	\$ 1,737,727	\$ 2,946,060	-41.0%	\$ 2,400,000	22.8%	\$ 1,100,000

Infrastructure Development Expenditures

Account	Description	2024 Budget	2023 Actual	2024 vs		2021 Actual	Account Notes	2024 Budget Notes
				2023	2022 Actual			
75-170-51400	ACQUISITIONS & RELATED EXP.	\$ 765,000	\$ 53,940	1318.2%	\$ -			
75-170-51401	LIVINGSTON ATTRIBUTABLE FUNDS PROJECT	\$ 543,333						Bexley's share of project engineering, subject to agreement with Columbus.
Infrastructure Development Expenditures		\$ 1,308,333	\$ 53,940	2325.5%	\$ -	\$ -		

Capital Improvements Fund

	2024 Budget	2023 Actual	2023 vs 2022	2022 Actual	2021 Actual
Revenue					
Transfer From General Fund	\$ 1,700,000	\$ 1,050,000	61.9%	\$ 1,400,000	\$ 800,000
Jeffrey Mansion Funding					100,000
Total Revenue	\$ 1,700,000	\$ 1,050,000	61.9%	\$ 1,400,000	\$ 900,000
Expenditures					
Total Expenditures	\$ 1,581,633	\$ 638,786	147.6%	\$ 546,060	\$ 785,784
Revenues Over(Under) Expenditures	\$ 118,367	\$ 411,214		\$ 853,940	\$ 114,216
Other Financing Uses					
Prior Year Encumbrances	\$ 1,421,900	\$ 441,094	222.4%	\$ 328,742	\$ 498,872
Total Other Uses	\$ 1,421,900	\$ 441,094	222.4%	\$ 328,742	\$ 498,872
Beginning Fund Balance					
Net Increase (Decrease)	(1,303,533)	(29,880)	-1.5%	525,198	(384,656)
Ending Fund Balance	\$ 696,892	\$ 2,000,425	-65.2%	\$ 2,030,305	\$ 1,505,107