

6/11/02 First Reading
6/25/02 Second Reading
7/09/02 Third Reading Passed

BEXLEY TAX BUDGET

RESOLUTION 4-02

Must be adopted on or before July 15, 2002 and submitted to the Franklin County Auditor on or before July 20, 2002.

See the attached sheet for an updated breakdown of General Fund revenue estimates for 2002. Please note the following changes:

- (1) Tangible Personal Property Tax has been reduced from \$36,000 to \$15,000. Approximately \$21,000 of public utilities property tax that should be included in the estimate for real estate tax was also included in the estimate for tangible personal property tax.
- (2) A new revenue line item, Public Utilities Tax Reimbursement, has been added. Senate Bills 3 and 287 reduced the assessment rates on the personal property of electric and gas utilities. These bills also established a mechanism for reimbursing local governments for the lost revenue. The revenue is derived from a Kilowatt hour tax on the consumption of electricity and a thousand cubic foot tax on the consumption of natural gas.
- (3) Local Government Fund revenue has been adjusted to reflect the actual amount received in 2001. The City should receive approximately the same amount in 2002.

The expenditure estimates for 2002 include all appropriations passed through May 31 and all encumbrances carried forward from 2001.

Revenue estimates for 2003 represent a 2% increase over 2002 with the following exceptions:

- (1) All property taxes are held constant.
- (2) Estate tax is reduced by \$25,000.
- (3) Local Government Fund revenue is held constant.

Expenditure estimates for 2003 represent a 3% growth over 2002 except for Operating Transfers which is calculated as follows:

To the Recreation Fund	\$ 300,000
To the Street Fund	160,000
To the Police Pension Fund	50,000
To the Bond Retirement Fund	\$ <u>334,896</u>
Total	\$ 844,896

City or Village of Berley
Franklin County, Ohio
 (Date) 7-09-02

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R. C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:
 The following Budget year beginning January 1, _____, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed [Signature]
 Title Mayor

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES

For Municipal Use		For Budget Commission Use		For County Auditor Use	
FUND <small>(Include only those funds which are requesting general property tax revenue)</small>	Budget Year Amount Requested of Budget Commission Inside/ Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's estimate of Tax Rate to be Levied	
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
	Column 1	Column 2	Column 3	Column 4	Column 5
GOVERNMENT FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
GENERAL FUND					
PROPRIETARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
FIDUCIARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS					

CITY OF BEXLEY TAX BUDGET 2002					
FUND NAME: GENERAL FUND			EXHIBIT I		
FUND TYPE/CLASSIFICATION:					
		For 2000	For 2001	Current Year	Budget Year
DESCRIPTION		actual	actual	Estimated 2002	Estimated for 2003
1		2	3	4	5
REVENUES					
Local Taxes					
General Property Tax - Real Estate		591,999.00	594,222.00	641,000.00	641,000.00
Tangible Personal Property Tax		41,994.05	50,270.00	15,000.00	15,000.00
Municipal Income Tax		3,941,242.45	5,288,705.00	4,424,570.00	4,513,061.40
Other Local Taxes				7,644.00	7,644.00
Total Local Taxes		4,575,235.50	5,933,197.00	5,088,214.00	5,169,061.40
Intergovernmental Revenues					
State Shared Taxes & Permits					
Local Government		1,035,749.87	1,065,130.00	1,065,130.00	1,065,130.00
Estate Tax		610,179.67	1,005,770.00	800,000.00	775,000.00
Cigarette Tax		223.49	93.00	500.00	510.00
License Tax					-
Liquor & Beer Permits		4,278.84	4,109.00	4,500.00	4,590.00
Gasoline Tax					-
Library & Local Government Support Fund					-
Property Tax Allocation					-
Other State Shared Taxes & Permits					-
Total State Shared Taxes & Permits		1,650,431.87	2,075,102.00	1,870,130.00	1,845,230.00
Federal Grants or Aid					
State Grants or Aid		5,393.37	2,575.00	5,000.00	5,100.00
Other Grants or Aid		7,570.16	65,261.00	196,000.00	199,920.00
Total Intergovernmental Revenues		1,663,395.40	2,142,938.00	2,071,130.00	2,050,250.00
Special Assessments					
Charges for Services					
Fines, Licenses, & Permits		329,937.65	303,384.00	258,500.00	263,670.00
Miscellaneous		112,989.76	110,447.00	131,100.00	133,722.00
Other Financing Sources					
Refund-Insurance					-
R.I.T.A. Rebate		83,468.00	83,780.00	83,000.00	84,660.00
Worker Comp. Rebate					-
Transfers		-	149,536.00	100,000.00	102,000.00
Interest		329,072.68	279,897.00	186,000.00	189,720.00
Total Other Sources		412,540.68	513,213.00	369,000.00	376,380.00
Total Revenue		7,094,098.99	9,003,179.00	7,917,944.00	7,993,083.40

					Exhibit 1 continued	
					Current Year	Budget Year
					Estimated for	Estimated for
DESCRIPTION			For 2000	For 2001	2002	2003
			Actual	Actual		
1			2	3	4	5
EXPENDITURES						
Security of Persons & Property						
Personal Services			1,927,259.93	2,052,411.77	2,045,000.00	2,106,350.00
Travel Transportation						-
Contractual Services			1,211,943.29	1,190,165.87	1,541,552.36	1,587,798.93
Supplies & Materials			27,594.50	91,170.12	101,950.18	105,008.69
Capital Outlay				23,436.00		-
Total Security of Per. & Prop.			3,166,797.72	3,357,183.76	3,688,502.54	3,799,157.62
Public Health Services						
Personal Services			21,720.66	24,409.91	24,958.00	25,706.74
Travel Transportation						
Contractual Services			46,880.00	46,020.00	61,500.00	63,345.00
Supplies & Materials			8,532.39	2,545.35	7,000.00	7,210.00
Capital Outlay						
Total Public Health Services			77,133.05	72,975.26	93,458.00	96,261.74
Leisure Time Activities						
Personal Services			239,320.21	231,682.47	242,270.00	249,538.10
Travel Transportation						
Contractual Services			66,742.64	37,758.36	60,704.60	62,525.74
Supplies & Materials			5,530.72	30,962.19	41,695.54	42,946.41
Capital Outlay			-	285.70		
Total Leisure Time Activities			311,593.57	300,688.72	344,670.14	355,010.24
Community Environment						
Personal Services			338,543.25	381,818.67	368,840.00	379,905.20
Travel Transportation				787.84	1,500.00	1,545.00
Contractual Services			137,977.83	114,084.46	123,977.49	127,696.81
Supplies & Materials			15,883.34	59,131.06	72,462.36	74,636.23
Capital Outlay				9,777.09	1,000.00	1,030.00
Total Community Environment			492,404.42	565,599.12	567,779.85	583,783.25
Basic Utility Services						
Personal Services			137,984.89	21,433.59	43,620.00	44,928.60
Travel Transportation						
Contractual Services			6,633.15	56,395.54	59,000.00	60,770.00
Supplies & Materials			4,844.85	22,365.53	36,000.00	37,080.00
Capital Outlay						
Total Basic Utility Services			149,462.89	100,194.66	138,620.00	142,778.60
Transportation						
Personal Services						
Travel Transportation						
Contractual Services						

Supplies & Materials					
Capital Outlay					
Total Transportation					
General Government					
Personal Services	505,467.40	709,362.47	852,415.39	877,987.85	
Travel Transportation		659.05	5,000.00	5,150.00	
Contractual Services	1,657,886.24	1,707,849.92	2,004,696.10	2,064,836.98	
Supplies & Materials	26,693.64	60,301.94	100,678.48	103,698.83	
Capital Outlay		3,413.34	8,500.00	8,755.00	
Total General Government	2,190,047.28	2,481,586.72	2,971,289.97	3,060,428.67	
Debt Service					
Redemption of Principal	-	140,000.00	150,000.00	155,000.00	
Interest		195,121.00	187,771.00	179,896.00	
Other Debt Service					
Total Debt Service	-	335,121.00	337,771.00	334,896.00	
Other Use of Funds					
Transfers (other than to bond ret)	918,000.00	600,436.40	987,001.00	510,000.00	
Advances					
Other uses of Funds					
Total Other Uses of Funds	918,000.00	600,436.40	987,001.00	510,000.00	
Total Expenditures	7,305,438.93	7,813,785.64	9,129,092.50	8,882,316.12	
Revenues over/(under) expenditures	(211,339.94)	1,189,393.36	(1,211,148.50)	(889,232.72)	
Beginning Unencumbered Balance	2,080,618.98	1,595,993.00	2,446,423.36	1,641,706.86	
Ending Cash Fund Balance	1,713,462.00	2,902,855.36	1,691,706.86	802,474.15	
Estimated Encumbrances O/S Year End	117,469.00	456,432.00	50,000.00	50,000.00	
Estimated Unencumbered	1,595,993.00	2,446,423.36	1,641,706.86	752,474.15	
BUDGET STABILITY FUND INCLUDED WITH GENERAL FUND					

POLICE PEN

POLICE PENSION FUND				Ehhibit II	
			Current Year	Budget Year	
	For 2000	For 2001	Estimated for	Estimated For	
DESCRIPTION	Actual	Actual	2002	2003	
1	2	3	4	5	
REVENUE					
Real estate Tax (Inside Millage)	261,320	262,392	271,880	271,881	
Rollback/Homestead	36,167	36,560	36,848	36,848	
Personal Property Tax (Inside Millage)	9,067	10,853	3,130	3,130	
Transfers From General Fund	0	32,000	32,000	50,000	
Refunds from Ohio Police & Fire		832			
TOTAL REVENUE	306,554	342,637	343,858	361,859	
EXPENDITURES					
(Identify each program and object code at the same level as shown on Exhibit I)					
(PROGRAM) (OBJECT)					
Employers Share (Current Liability)	311,165	314,827	328,000	344,400	
Unfunded Liability	23,793	23,792	23,793	23,792	
Collection Fees	345	3,403	2,000	2,000	
Refund Pass-Through		387			
Total Expenditures	335,303	342,409	353,793	370,192	
Revenues over (under) expenditures	-28,749	228	-9,935	-8,333	
Beginning Unencumbered Fund Balance					
(Use actual Cash in Col. 2 and 3)	68,876	40,127	40,355	30,420	
Ending Cash Fund Balance					
Estimated encumbrances Outstanding at year end					
Estimated Ending Unencumbered Balance.	40,127	40,355	30,420	22,087	

							EXHIBIT III	
FUND	Estimated	Budget Year	Total Available	Budget Year	Expenditures and	Encumbrances	Estimated	
List all funds individually unless reported on Exhibit I or II	Unencumbered Fund Balance	Estimated Receipt Receipt	for Expenditures	Personal Services	Other	Total	Unencumbered Fund Balance	
	1/1/03						12/31/03	
GOVERNMENTAL SPECIAL REVENUE FUNDS								
State Highway Fund	29,187.00	19,767.00	48,954.00	-	35,000.00	35,000.00	13,954.00	
Street Maintenance & Repair	68,491.00	482,100.00	550,591.00	351,208.00	186,214.00	537,422.00	13,169.00	
Recreation Fund	67,160.00	676,300.00	743,460.00	442,542.88	266,492.12	709,035.00	34,425.00	
Swimming Pool Fund	50,421.00	148,170.00	198,591.00	99,382.40	56,523.60	155,906.00	42,685.00	
Enforcement & Education	7,935.00	2,000.00	9,935.00			-	9,935.00	
Law Enforcement Trust	2,779.00		2,779.00			-	2,779.00	
Bldg Stds Fee	50.00	100.00	150.00		100.00	100.00	50.00	
Bexley Video Fund	75.00		75.00				75.00	
TOTAL SPECIAL REVENUE	226,098.00	1,328,437.00	1,554,535.00	893,133.28	544,329.72	1,437,463.00	117,072.00	
DEBT SERVICE FUNDS								
Bond Retirement	328,101.00	412,184.00	740,285.00		414,184.00	414,184.00	326,101.00	
TOTAL DEBT SERVICE	328,101.00	412,184.00	740,285.00	-	414,184.00	414,184.00	326,101.00	
CAPITAL PROJECT FUNDS								
Capital Improvement Fund	89,000.00	237,529.54	326,529.54		276,529.54	276,529.54	50,000.00	
Special Assesments	53,584.00	60,000.00	113,584.00		61,500.00	61,500.00	52,084.00	
TOTAL CAPITAL PROJECTS	142,584.00	297,529.54	440,113.54	-	338,029.54	338,029.54	102,084.00	

							EXHIBIT III	
FUND	Estimated	Budget Year	Total Available	Budget Year Expenditures & Encumbrances				
List all funds individually unless reported on Exhibit I or II	Unencumbered	Estimated Receipt	for	Personal	Other	Total	Estimated Unencum.	
	1/1/03	Receipt	Expenditure	Services			12/31/03	
PROPRIETARY:								
ENTERPRISE FUNDS								
Water Fund	201,271.00	1,400,919.00	1,602,190.00	180,573.12	1,204,792.88	1,385,366.00	216,824.00	
Sewer Fund	126,860.00	1,654,696.00	1,781,556.00	172,504.80	1,487,541.20	1,660,046.00	121,510.00	
Refuse Fund	13,912.00	950,250.00	964,162.00	90,885.00	857,235.00	948,120.00	16,042.00	
Community Events	1,000.00	6,000.00	7,000.00		6,500.00	6,500.00	500.00	
TOTAL ENTERPRISE FUNDS	343,043.00	4,011,865.00	4,354,908.00	443,962.92	3,556,069.08	4,000,032.00	354,876.00	
FIDUCIARY/ TURST & AGENCY								
Bexley Beautification	7,200.00		7,200.00			-	7,200.00	
Mayor's Court Computer Fund	4,000.00	4,000.00	8,000.00		4,000.00	4,000.00	4,000.00	
Bexley Meadow Music	500.00	500.00	1,000.00		500.00		500.00	
Bexley Youth Athletic	5,000.00	15,000.00	20,000.00		15,000.00	15,000.00	5,000.00	
Winter Medley Fund	-	20,000.00	20,000.00		20,000.00	20,000.00	-	
Recreation Donation	2,000.00	5,500.00	7,500.00		5,500.00	5,500.00	2,000.00	
Friends of Jeffrey Park	6,500.00	1,000.00	7,500.00		3,000.00	3,000.00	4,500.00	
TOTAL TRUST & AGENCY	25,200.00	46,000.00	71,200.00	-	48,000.00	47,500.00	23,200.00	

AND 2002 GENERAL FUND REVENUE ESTIMATES

	2001 ACTUAL	2002 ORIGINAL ESTIMATE	2002 REVISED ESTIMATE
CITY INCOME TAX*	5,288,705	4,424,570	4,424,570
LOCAL GOVERNMENT FUNDS	1,065,130	1,027,000	1,065,130
ESTATE TAX	1,005,770	800,000	800,000
REAL-ESTATE TAXES	521,611	569,000	569,000
PUBLIC UTILITY TAX REIMBURSE		-	7,644
INTEREST	279,897	186,000	186,000
FINES & COSTS	139,651	130,000	130,000
BUILDING PERMITS	150,891	120,000	120,000
TRANSFERS IN	149,536	100,000	100,000
ROLLBACK/HOMESTEAD	72,611	72,000	72,000
MISCELLANEOUS	77,017	90,000	90,000
RITA REBATE	83,780	83,000	83,000
CLASSIFIED TANGIBLE	50,270	36,000	15,000
INSURANCE REIMBURSEMENTS	7,351	30,000	30,000
BEVERAGE CONTRACT	15,000	5,000	5,000
BEVERAGE COMMISSIONS	2,030		
POLICE COMPUTER GRANT		156,000	156,000
STOP	2,931		
MCGRUFF	500		
JUVENILE TASK FORCE GRANT	11,994	-	-
HERITAGE GRANT	10,000	10,000	10,000
BEXLEY MASTER PLAN	10,000		
DEFIBRILATOR DONATION	29,836		
CAPITAL & TRINITY		30,000	30,000
OTHER LICENSES & PERMITS	12,842	8,500	8,500
DAMAGE TO CITY PROPERTY	4,163	5,000	5,000
STATE AID	2,575	5,000	5,000
LIQUOR TAX	4,109	4,500	4,500
SALE OF FIXED ASSETS	4,886	1,000	1,000
CIGARETTE TAX	93	500	500
EMPLOYEE PAYMENT RE. ACCIDENTS	-	100	100
TOTALS	9,003,179	7,893,170	7,917,944

*For 2001, all income tax revenues accrue to the General Fund.
 For 2002, 5% of income tax is earmarked to the Capital Improvements Fund
 and 95% to the General Fund. Total income tax revenues in 2002 are projected
 at \$4,657,442.