



## **BEXLEY 2013 TAX BUDGET AMENDED RESOLUTION 11-12**

By Richard Sharp:

**Whereas**, The 2013 Tax Budget must be adopted on or before July 15, 2012 and submitted to the Franklin County Auditor on or before July 20, 2012, and

**Whereas**, The assumptions made regarding major revenue line items are as follows:

- 1) Income Tax revenue is projected to increase \$1,300,000 from 2012 to reflect the full impact of the 2011 tax increase.
- 2) The estimate for property tax revenue is held constant at the 2012 amount.
- 3) The estimate for Estate Tax for 2012 is \$750,000 and \$250,000 for 2013.
- 4) The estimate for Local Government Fund revenue has been reduced 13% from 2012.
- 5) Interest income is decreased by 25% from 2012.
- 6) All other income items are increased by 1% from 2012, and

**Whereas**, General Fund expenditures are estimated to increase 1% from 2012 with the following exceptions:

- 1) Salaries and wages are decreased to reflect the elimination of longevity, wellness, sick leave payout and vacation payout for all Non-FOP employees. Base pay rates are held constant with the 2012 rates.
- 2) The fire contract with the City of Columbus is projected to increase 5% from 2012.
- 3) Health Insurance is projected to increase 10% from 2012.

**NOW THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF BEXLEY OHIO:**

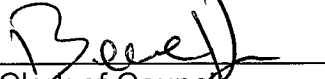
This budget for the year beginning January 1, 2013 has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Reading 1 June 12, 2012

Reading 2 June 26, 2012

Reading 3 Suspended

Passed June 26, 2012

Attest   
Clerk of Council

  
President of Council

  
Ben Kessler, Mayor



**City of Bexley  
General Fund 2013 Tax Budget**

	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Forecast</u>	2013 <u>Forecast</u>
<b><u>Operating Revenue</u></b>				
City Income Tax	\$ 5,897,933	\$ 6,528,228	\$ 7,436,210	\$ 8,736,210
Estate Tax	1,902,471	766,244	750,000	250,000
Local Government	807,218	831,923	626,105	546,885
Real Estate Tax	667,852	646,256	667,852	667,852
Interest	191,939	174,308	80,000	60,000
Building Permits	240,270	231,911	282,000	284,820
Franchise Fees	170,419	179,836	172,123	173,844
All Other	<u>272,566</u>	<u>221,762</u>	<u>275,292</u>	<u>278,045</u>
<b>Total Operating Revenue</b>	<b>\$ 10,150,668</b>	<b>\$ 9,580,468</b>	<b>\$ 10,289,582</b>	<b>\$ 10,997,656</b>
<b><u>Operating Expenses</u></b>				
<b>General Government</b>				
Personal Services	\$ 982,086	\$ 993,771	\$ 969,712	\$ 884,179
Other	<u>836,706</u>	<u>877,057</u>	<u>931,638</u>	<u>921,618</u>
<b>Total general Government</b>	<b>\$ 1,818,792</b>	<b>\$ 1,870,828</b>	<b>\$ 1,901,350</b>	<b>\$ 1,805,798</b>
<b>Public Health and Safety</b>				
Personal Services	\$ 3,523,189	\$ 3,519,911	\$ 3,444,542	\$ 3,461,313
Other	<u>2,254,797</u>	<u>2,270,910</u>	<u>2,257,816</u>	<u>2,431,715</u>
<b>Total Public health and Safety</b>	<b>\$ 5,777,986</b>	<b>\$ 5,790,821</b>	<b>\$ 5,702,357</b>	<b>\$ 5,893,029</b>
<b>Public Service</b>				
Personal Services	\$ 688,642	\$ 641,184	\$ 710,444	\$ 680,177
Other	<u>821,658</u>	<u>857,734</u>	<u>820,622</u>	<u>787,424</u>
<b>Total Public Service</b>	<b>\$ 1,510,300</b>	<b>\$ 1,498,918</b>	<b>\$ 1,531,066</b>	<b>\$ 1,467,601</b>
<b>Recreation</b>				
Personal Services	213,514	216,769	254,800	241,632
Other	<u>\$ 252,239</u>	<u>\$ 237,043</u>	<u>\$ 381,750</u>	<u>\$ 382,918</u>
<b>Total Recreation</b>	<b>\$ 465,753</b>	<b>\$ 453,812</b>	<b>\$ 636,550</b>	<b>\$ 624,550</b>
Debt service	\$ 1,763,888	\$ 1,314,648	\$ 1,308,099	\$ 1,298,404
Unspent Appropriation	\$	\$	\$ (100,000)	\$ (100,000)
<b>Total Operating Expenditures</b>	<b>\$ 11,336,719</b>	<b>\$ 10,929,027</b>	<b>\$ 10,979,421</b>	<b>\$ 10,989,381</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (1,186,051)</b>	<b>\$ (1,348,559)</b>	<b>\$ (689,840)</b>	<b>\$ 8,275</b>

	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Forecast</u>	2013 <u>Forecast</u>
<b>Other Financing Sources</b>				
Bond Proceeds	\$ 6,918,668	\$	\$	\$
Grants	<u>387,721</u>	<u>87,279</u>	<u></u>	<u></u>
Total Other Financing Sources	\$ 7,306,389	\$ 87,279	\$	\$
<b>Other Financing Uses - Capital Expenditures</b>				
Police	\$ 114,825	\$ 80,000	\$ 90,000	\$ 70,000
Recreation	90,962	25,100	10,000	25,000
Service	244,194	130,986	50,000	100,000
Police Station-Debt Service Transfer	372,949	7,435		
Street Reconstruction (2009)	1,257,293	1,153,606		
Street Reconstruction (2010)	1,331,698	985,465		
ARRA Transfer	72,798			
Mansion Exterior	238,564			
Mansion Interior	475,000			
Capital Encumbrance Carried Forward	<u>\$ 4,198,283</u>	<u>\$ 2,382,592</u>	<u>\$ 150,000</u>	<u>\$ 195,000</u>
<b><u>Beginning Cash Fund Balance</u></b>	\$ 4,782,239	\$ 6,704,294	\$ 3,060,422	\$ 1,606,416
Net Increase (Decrease)	1,922,055	(3,643,872)	(839,840)	(186,725)
Beginning Unencumbered Balance	794,026	3,570,234 (1)	2,446,256 (2)	1,606,416
Ending Cash Fund Balance	\$ 6,704,294	\$ 3,060,422	\$ 1,606,416	\$ 1,419,691
Outstanding Encumbrances	<u>3,415,208</u>	<u>916,290</u>	<u>-</u>	<u></u>
Ending Unencumbered balance	\$ 3,289,086	\$ 2,144,132	\$ 1,606,416	\$ 1,419,691

(1) As adjusted and reflected on final 2011 Amended Certificate.

(2) As adjusted and reflected on May 2012 Projected Resources and Appropriations Report.



## 2013 Police Pension Fund Tax Budget

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Forecast</u>	<u>2013 Budget</u>
<b>Revenue</b>				
Property Tax Revenue	\$ 437,368	\$ 423,654	\$ 441,964	\$ 441,964
<b>Total Revenue</b>	<u>\$ 437,368</u>	<u>\$ 423,654</u>	<u>\$ 441,964</u>	<u>\$ 441,964</u>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	487,321	493,204	471,814	472,548
<b>Total Expenditures</b>	<u>\$ 487,321</u>	<u>\$ 493,204</u>	<u>\$ 471,814</u>	<u>\$ 472,548</u>
Revenues Over(Under) Expenditures	\$ (49,953)	\$ (69,550)	\$ (29,850)	\$ (30,584)
<b>Other Financing Sources</b>				
Transfers from General Fund	\$ 66,018	\$ 75,453	\$ 29,850	\$ 30,584
<b>Total Other Sources</b>	<u>\$ 66,018</u>	<u>\$ 75,453</u>	<u>\$ 29,850</u>	<u>\$ 30,584</u>
<b>Other Financing Uses</b>				
Debt Service	\$ -	\$ -	\$ -	\$ -
Operating Transfers				
Prior Year Encumbrances	\$ -	\$ -	\$ 24,068	
<b>Total Other Uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,068</u>	<u>\$ -</u>
<b>Beginning Fund Balance</b>				
Net Increase (Decrease)	16,065	5,903	(24,068)	0
<b>Ending Fund Balance</b>	<u><u>\$ 177,512</u></u>	<u><u>\$ 183,415</u></u>	<u><u>\$ 159,347</u></u>	<u><u>\$ 159,347</u></u>



## 2013 Road and Alley Fund Tax Budget

	2010 Actual	2011 Actual	2012 Forecast	2013 Budget
<b>Revenue</b>				
Property Tax Revenue	\$ 852,955	\$ 824,572	\$ 843,509	\$ 843,509
Other Revenue				
<b>Total Revenue</b>	<b>\$ 852,955</b>	<b>\$ 824,572</b>	<b>\$ 843,509</b>	<b>\$ 843,509</b>
<b>Expenditures</b>				
Personal Services	\$ -	\$ -	\$ -	\$ -
Other Operating Expenditures	615,224	462,717	135,000	200,000
<b>Total Expenditures</b>	<b>\$ 615,224</b>	<b>\$ 462,717</b>	<b>\$ 135,000</b>	<b>\$ 200,000</b>
Revenues Over(Under) Expenditures	\$ 237,731	\$ 361,855	\$ 708,509	\$ 643,509
<b>Other Financing Sources</b>				
Loans from General Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Other Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Uses</b>				
Debt Service	\$ 83,729	\$ 407,789	\$ 407,623	\$ 480,878
Prior Year Encumbrances			\$ 8,950	\$ 8,950
<b>Total Other Uses</b>	<b>\$ 83,729</b>	<b>\$ 407,789</b>	<b>\$ 416,573</b>	<b>\$ 489,828</b>
<b>Beginning Fund Balance</b>				
Net Increase (Decrease)	154,002	(45,934)	291,936	153,681
<b>Ending Fund Balance</b>	<b>\$ 673,855</b>	<b>\$ 627,921</b>	<b>\$ 919,857</b>	<b>\$ 1,073,538</b>



Funds Not Receiving Property Tax

FUND	Estimated Unencumbered Fund Balance 1/1/2013	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures and Encumbrances Personal Services	Other	Total	Estimated Unencumbered Fund Balance 12/31/2013
<b>Special Revenue Funds</b>							
STATE HIGHWAY	\$ 7,172	\$ 53,200	\$ 60,372	\$ 10,000	\$ 50,000	\$ 60,000	\$ 372
STREET MAINTENANCE AND REPAIR	192,962	812,000	1,004,962	467,000	350,000	817,000	187,962
RECREATION	128,912	812,125	941,037	594,985	222,015	817,000	124,037
SWIMMING POOL	239,374	315,000	554,374	182,000	113,000	295,000	259,374
LAW ENFORCE. TRUST FUND	7,923	1,000	8,923				
BEXLEY MEADOW MUSIC ASSOC.	115	100	215				
BEXLEY BEAUTIFICATION	18,233	75,000	93,233		75,000	75,000	18,233
FRIENDS OF JEFFREY PARK FUND	208	1,500	1,708		1,500	1,500	208
ENFORCEMENT & EDUCATION FUND	14,146	1,200	15,346			-	15,346
BEXLEY YOUTH ATHLETIC FUND	1,646	12,500	14,146		14,000	14,000	146
COMMUNITY EVENTS	159	1,800	1,959		1,900	1,900	59
BEXLEY VIDEO FUND	75	-	75		-	-	75
MARYANNA HOLBROOK SCHOLARSHIP	43,720	25,000	68,720		20,000	20,000	48,720
MAYOR'S COURT COMPUTER FUND ORD. 76-00	5,604	3,500	5,604		3,000	3,000	2,604
WINTER MEDLEY FUND	624	-	624		-	-	624
TAX INCENTIVE PROGRAM FUND	3,537	158,000	161,537		-	-	161,537
MAIN ST PUBLIC. IMP. TAX INC. EQ.	292,289		292,289		200,000	200,000	92,289
BEXLEY BANNER FUND ORD 66-06	460		460			-	460
DODGE BALL FUND	3,753						
<b>Total Special Revenue Funds</b>	<b>\$ 960,914</b>	<b>\$ 2,271,925</b>	<b>\$ 3,225,585</b>	<b>\$ 1,253,985</b>	<b>\$ 1,050,415</b>	<b>\$ 2,304,400</b>	<b>\$ 912,047</b>
<b>Debt Service Funds</b>							
BOND RETIREMENT	\$ 410,444	1,310,396	1,720,840		\$ 1,310,396	\$ 1,310,396	\$ 410,444
<b>Capital Projects Funds</b>							
SPECIAL ASSESSMENTS	\$ 9,835	-	9,835		\$ -	\$ -	\$ 9,835
CAPITAL IMPROVEMENTS	39,759	-	39,759		-	-	39,759
CAPITAL AND SOUTH CASSADY	-	-	-		-	-	-
<b>Total Capital Projects Funds</b>	<b>\$ 460,038</b>	<b>\$ 1,310,396</b>	<b>\$ 1,770,434</b>	<b>\$ -</b>	<b>\$ 1,310,396</b>	<b>\$ 1,310,396</b>	<b>\$ 460,038</b>
<b>Enterprise Funds</b>							
WATER	\$ 494,331	2,501,653	2,995,983	\$ 412,003	\$ 2,071,434	\$ 2,483,437	\$ 512,546
SEWER	1,318,302	2,520,003	3,838,305	233,309	2,257,347	2,490,656	1,347,649
REFUSE	360,553	1,339,882	1,700,435	49,702	1,287,500	1,337,202	363,233
<b>Total Enterprise Funds</b>	<b>\$ 4,346,371</b>	<b>\$ 6,361,537</b>	<b>\$ 8,534,723</b>	<b>\$ 695,014</b>	<b>\$ 5,616,281</b>	<b>\$ 6,311,295</b>	<b>\$ 2,223,428</b>
<b>Fiduciary Funds</b>							
BLDG. STANDARDS FEE ASSESSMENT	\$ 8,085	\$ 2,600	\$ 10,685		\$ 1,800	\$ 1,800	\$ 8,885
UNCLAIMED FUNDS	9,844		9,844			-	9,844
SEWER CAPACITY FUND	12,901		12,901			-	12,901
<b>Total Fiduciary</b>	<b>\$ 30,830</b>	<b>\$ 2,600</b>	<b>\$ 33,430</b>	<b>\$ -</b>	<b>\$ 1,800</b>	<b>\$ 1,800</b>	<b>\$ 31,630</b>