

**BEXLEY 2007 TAX BUDGET**

**RESOLUTION 8-06**

By Matthew Lapmke:

Must be adopted on or before July 15, 2006 and submitted to the Franklin County Auditor on or before July 20, 2006.

See the attached sheet for an updated breakdown of General Fund revenue estimates for 2006.

The expenditure estimates for 2006 include all appropriations passed through May 31, 2006 and all encumbrances carried forward from 2005.

The assumptions for made regarding major revenue line items for 2007 are as follows:

- 1) All property taxes are held constant.
- 2) Estate Tax for 2007 is estimated to be \$1,000,000.
- 3) Local Government Fund revenue has been held constant as a result of the latest budget information from the State of Ohio.
- 4) Income Tax is projected to grow at the rate of 2%.

General Fund expenditure estimates for 2007 represent a 2% growth over 2006 appropriations exclusive of 2005 encumbrances with the following exceptions:

- 1) Salaries and Wages, OPERS and Medicare are projected to increase 4% based on the current labor contracts.
- 2) The fire contract with the City of Columbus is projected increase 6% which is the largest increase allowed under the current contract.
- 3) Health Insurance is projected to have a 10% increase.
- 4) The contract for grounds maintenance was held constant.
- 5) Capital Outlay for Jeffery Park which is reduced to 0. The 2006 appropriation is \$53,550 for additional repairs to the retaining wall.
- 6) The transfers to other funds are determined by the needs of the recipient funds.

Reading 1 6/13/06

Reading 2 6/27/06

Reading 3 7/11/06

Passed 7/11/06  
Attest [Signature]  
Clerk of Council

[Signature]  
President of Council  
[Signature]  
David H. Madison, Mayor

<b>CITY OF BEXLEY TAX BUDGET 2007</b>						
<b>FUND NAME: GENERAL FUND</b>						
<b>FUND TYPE/CLASSIFICATION:</b>						
			For 2004	For 2005	Current Year	Budget Year
<b>DESCRIPTION</b>			actual	Actual	Estimated for 2006	Estimated for 2007
1			2	3	4	5
<b>REVENUES</b>						
<b>Local Taxes</b>						
General Property Tax - Real Estate			696,059	698,510.00	758,199	758,199
Tangible Personal Property Tax			13,025	11,770.00	12,947	12,947
Municipal Income Tax			5,057,386	5,141,985.00	5,152,814	5,255,870
Other Local Taxes						
<b>Total Local Taxes</b>			<b>5,766,470</b>	<b>5,852,265</b>	<b>5,923,960</b>	<b>6,027,016</b>
<b>Intergovernmental Revenues</b>						
<b>State Shared Taxes &amp; Permits</b>						
Local Government			996,529	996,810.00	985,000	985,000
Estate Tax			3,830,175	2,934,264.00	1,000,000	1,000,000
Cigarette Tax			143	204.00	204	500
License Tax				0.00		
Liquor & Beer Permits			7,859	7,637.00	6,700	6,700
Gasoline Tax				0.00		
Library & Local Government Support Fund				0.00		
Property Tax Allocation						
Other State Shared Taxes & Permits						
<b>Total State Shared Taxes &amp; Permits</b>			<b>4,834,706</b>	<b>3,938,915.00</b>	<b>1,991,904</b>	<b>1,992,200</b>
Federal Grants or Aid				71,078.00		
State Grants or Aid			3,820	3,905.00	5,000	5,000
Other Grants or Aid			137,667	333,595.00	3,800	10,000
<b>Total Intergovernmental Revenues</b>			<b>4,976,193</b>	<b>4,347,493</b>	<b>2,000,704</b>	<b>2,007,200</b>
<b>Special Assessments</b>						
Charges for Services				131,015.00	100,000	100,000
Fines, Licenses, & Permits			392,989	486,920.00	408,996	378,000
Miscellaneous			12,811	25,478.00	20,250	12,000
<b>Other Financing Sources</b>						
Refund-Insurance						
Misc. Other Sources			28,226	20,367.00	11,000	42,500
Transfers/Loan Repayments			50,000	50,000.00	50,000	
Interest			101,341	306,624.00	250,000	250,000
<b>Total Other Sources</b>			<b>179,567</b>	<b>376,991</b>	<b>311,000</b>	<b>292,500</b>
<b>Total Revenue</b>			<b>11,328,030</b>	<b>11,220,162</b>	<b>8,764,910</b>	<b>8,816,716</b>

		Exhibit 1 continued			
		For 2004	For 2005	Current Year	Budget Year
DESCRIPTION		Actual	Actual	Estimate 2006	Estimated for
1		2	3	4	5
<b>EXPENDITURES</b>					
Security of Persons & Property					
Personal Services		2,298,108	2,477,535	2,622,420	2,725,692
Travel Transportation					
Contractual Services		1,443,129	1,352,361	1,490,332	1,507,693
Supplies & Materials and Other		112,181	249,650	237,591	287,387
Capital Outlay			205,436		
<b>Total Security of Per. &amp; Prop.</b>		<b>3,853,418</b>	<b>4,284,982</b>	<b>4,350,343</b>	<b>4,520,772</b>
Public Health Services					
Personal Services		17,116	20,000	20,800	21,632
Travel Transportation					
Contractual Services		50,960	43,900	38,000	38,760
Supplies & Materials and Other		3,785	14,999	16,000	16,320
Capital Outlay					
<b>Total Public Health Services</b>		<b>71,861</b>	<b>78,899</b>	<b>74,800</b>	<b>76,712</b>
Leisure Time Activities					
Personal Services		242,204	154,266	123,880	116,668
Travel Transportation					
Contractual Services		29,332	14,063	47,914	38,760
Supplies & Materials and Other		41,107	75,321	282,428	224,496
Capital Outlay				53,550	
<b>Total Leisure Time Activities</b>		<b>312,643</b>	<b>243,650</b>	<b>507,772</b>	<b>379,924</b>
Community Environment					
Personal Services		154,461	148,207	164,384	170,959
Travel Transportation					
Contractual Services		800	172,703	174,647	173,616
Supplies & Materials and Other		54,962	39,905	41,815	40,800
Capital Outlay					
<b>Total Community Environment</b>		<b>210,223</b>	<b>360,815</b>	<b>380,846</b>	<b>385,375</b>
Basic Utility Services					
Personal Services					
Travel Transportation					
Contractual Services					
Supplies & Materials and Other					
Capital Outlay					
<b>Total Basic Utility Services</b>					
Transportation					
Personal Services					
Travel Transportation					
Contractual Services					

Supplies & Materials and Other				
Capital Outlay				
<b>Total Transportation</b>				
<b>General Government</b>				
Personal Services	2,232,452	2,141,380	2,374,817	2,496,078
Travel Transportation	0			
Contractual Services	1,071,305	785,938	792,352	686,378
Supplies & Materials and Other	77,290	607,156	808,848	659,093
Capital Outlay	15,253			
<b>Total General Government</b>	<b>3,396,300</b>	<b>3,534,474</b>	<b>3,976,017</b>	<b>3,841,549</b>
<b>Debt Service</b>				
Redemption of Principal	165,000	175,000	180,000	195,000
Interest	171,759	163,096	153,909	144,459
Other Debt Service				
<b>Total Debt Service</b>	<b>336,759</b>	<b>338,096</b>	<b>333,909</b>	<b>339,459</b>
<b>Other Use of Funds</b>				
Transfers (other than to bond ret)	263,000	1,008,470	662,189	765,000
Advances				
Other uses of Funds				
<b>Total Other Uses of Funds</b>	<b>263,000</b>	<b>1,008,470</b>	<b>662,189</b>	<b>765,000</b>
<b>Total Expenditures</b>	<b>8,444,204</b>	<b>9,849,386</b>	<b>10,285,876</b>	<b>10,308,791</b>
Revenues over/(under) expenditures	2,883,826	1,370,776	(1,520,966)	(1,492,075)
Beginning Unencumbered Balance	1,699,660	4,526,901	6,138,092	3,242,301
Ending Cash Fund Balance	5,063,267	6,434,043	3,542,301	2,050,226
Estimated Encumbrances O/S Year End	536,366	295,951	300,000	0
Estimated Unencumbered	4,526,901	6,138,092	3,242,301	2,050,226
<b>BUDGET STABILITY FUND INCLUDED WITH GENERAL FUND</b>				

POLICE PEN

POLICE PENSION FUND			Ehhibit II	
			Budget Year	Budget Year
	For 2004	For 2005	Estimated For	Estimated For
DESCRIPTION	Actual	Actual	2006	2007
1	2	3	4	5
<b>REVENUE</b>				
Property Taxes (Inside Millage)	372,990	375,546	411,286	411,286
Transfers From General Fund	0	50,000	40,000	40,000
<b>TOTAL REVENUE</b>	<b>372,990</b>	<b>425,546</b>	<b>451,286</b>	<b>451,286</b>
<b>EXPENDITURES</b>				
(Identify each program and object code at the same level as shown on Exhibit I)				
(PROGRAM) (OBJECT)				
Employers Share (Current Liability)	368,285	390,212	417,246	433,936
Unfunded Liability	23,793	23,793	23,793	23,793
Collection Fees	1,810	4,125	5,000	5,000
Refund Pass-Through				
<b>Total Expenditures</b>	<b>393,888</b>	<b>418,130</b>	<b>446,039</b>	<b>462,729</b>
Revenues over (under) expenditures	(20,898)	7,416	5,247	(11,443)
<b>Beginning Unencumbered Fund Balance</b>				
(Use actual Cash in Col. 2 and 3)	47,113	26,215	33,632	38,879
<b>Ending Cash Fund Balance</b>	<b>26,215</b>	<b>33,632</b>	<b>38,879</b>	<b>27,436</b>
Estimated encumbrances Outstanding at year end				
<b>Estimated Ending Unencumbered Balance.</b>	<b>26,215</b>	<b>33,632</b>	<b>38,879</b>	<b>27,436</b>

**STREET, SIDEWALKS & ALLIES**

<b>STREET, SIDEWALKS AND ALLIES</b>			<b>Ehhibit II</b>	
			<b>Current Year</b>	<b>Budget Year</b>
	<b>For 2004</b>	<b>For 2005</b>	<b>Estimated for</b>	<b>Estimated For</b>
<b>DESCRIPTION</b>	<b>Actual</b>	<b>Actual</b>	<b>2006</b>	<b>2007</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>REVENUE</b>				
Property Tax (Outside Millage)	831,971	840,454	840,454	840,454
Franklin County Grant				
Other	55,500	10,528		
Loans from General Fund				
<b>TOTAL REVENUE</b>	<b>887,471</b>	<b>850,982</b>	<b>840,454</b>	<b>840,454</b>
<b>EXPENDITURES</b>				
(Identify each program and object code at the same level as shown on Exhibit I)				
(PROGRAM) (OBJECT)				
Resurfacing Projects	501,485	813,755	820,000	820,000
Loan Reypayments				
Collection Fees	4,044	9,238	10,000	10,000
Broad and Main St (payment to state)				
Operating Transfers				
<b>Total Expenditures</b>	<b>505,529</b>	<b>822,993</b>	<b>830,000</b>	<b>830,000</b>
Revenues over (under) expenditures	381,942	27,989	10,454	10,454
Beginning Unencumbered Fund Balance	146,541	524,332	431,614	442,068
(Use actual Cash in Col. 2 and 3)				
Ending Cash Fund Balance	528,483	556,472	566,926	577,380
Estimated encumbrances Outstanding at year end	4,151	124,858		
Estimated Ending Unencumbered Balance.	524,332	431,614	442,068	452,522

								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 1/1/2007	Estimated Receipt Receipt	for Expenditures	Personal Services	Other	Total	Unencumbered Fund Balance 12/31/2007
<b>GOVERNMENTAL SPECIAL REVENUE FUNDS</b>								
State Highway Fund	X	6,156.00	35,597.00	41,753.00	10,000.00	25,000.00	35,000.00	6,753.00
Street Maintenance & Repair	x	27,111.00	716,500.00	743,611.00	477,134.00	242,252.00	719,386.00	24,225.00
Recreation Fund	x	15,928.00	856,048.00	871,976.00	576,858.00	281,861.00	858,719.00	13,257.00
Swimming Pool Fund	x	14,458.00	178,000.00	192,458.00	104,882.70	84,757.00	189,639.70	2,818.30
Enforcement & Education	X	6,600.00	2,000.00	8,600.00		5,000.00	5,000.00	3,600.00
Law Enforcement Trust	X	1,000.00	1,000.00	2,000.00		1,000.00	1,000.00	1,000.00
Bldg Stds Fee	X	50.00	100.00	150.00		100.00	100.00	50.00
Community Events	X	1,000.00	6,000.00	7,000.00		6,500.00	6,500.00	500.00
Bexley Video Fund	X	75.00		75.00				75.00
Tax Incentive	x	1,000.00		1,000.00		500.00		500.00
Main St Public Im.	x	500.00		500.00		500.00		-
<b>TOTAL SPECIAL REVENUE</b>		<b>73,878.00</b>	<b>1,795,245.00</b>	<b>1,869,123.00</b>	<b>1,168,874.70</b>	<b>647,470.00</b>	<b>1,815,344.70</b>	<b>52,778.30</b>
<b>DEBT SERVICE FUNDS</b>								
Bond Retirement	X	328,450.00	1,314,616.00	1,643,066.00		1,314,616.00	1,314,616.00	328,450.00
<b>TOTAL DEBT SERVICE</b>		<b>328,450.00</b>	<b>1,314,616.00</b>	<b>1,643,066.00</b>	<b>-</b>	<b>1,314,616.00</b>	<b>1,314,616.00</b>	<b>328,450.00</b>
<b>CAPITAL PROJECT FUNDS</b>								
Capital Improvement Fund	X	19,002.40	138,612.40	157,614.80		135,000.00	135,000.00	22,614.80
Special Assesments	X	125.00	-	125.00		-	-	125.00
Main Street Storm Sewer	X	-	-	-		-	-	-
Cassady Avenue Project	X	-	-	-		-	-	-
<b>TOTAL CAPITAL PROJECTS</b>		<b>19,127.40</b>	<b>138,612.40</b>	<b>157,739.80</b>	<b>-</b>	<b>135,000.00</b>	<b>135,000.00</b>	<b>22,739.80</b>

								EXHIBIT III
FUND		Estimated	Budget Year	Total Available	Budget Year Expenditures & Encumbrances			
List all funds individually unless reported on Exhibit I or II		Unencumbered 1/1/2006	Estimated Receipt Receipt	for Expenditure	Personal Services	Other	Total	Estimated Unencum. 12/31/2006
<b>PROPRIETARY:</b>								
<b>ENTERPRISE FUNDS</b>								
Water Fund	X	325,522.00	1,775,451.00	2,100,973.00	229,771.00	1,472,483.00	1,702,254.00	398,719.00
Sewer Fund	X	533,034.00	2,303,349.00	2,836,383.00	274,571.00	2,157,618.00	2,432,189.00	404,194.00
Refuse Fund	X	250,278.00	907,500.00	1,157,778.00	-	881,814.11	881,814.11	275,963.89
Sewer Capacity Fund	x	-	50,000.00	50,000.00		50,000.00	50,000.00	-
<b>TOTAL ENTERPRISE FUNDS</b>	<b>X</b>	<b>1,108,834.00</b>	<b>5,036,300.00</b>	<b>6,145,134.00</b>	<b>504,342.00</b>	<b>4,561,915.11</b>	<b>5,066,257.11</b>	<b>1,078,876.89</b>
<b>FIDUCIARY/ TURST &amp; AGENCY</b>								
Bexley Beautification	X	7,200.00		7,200.00		7,200.00	7,200.00	-
Mayor's Court Computer Fund	X	2,432.00	3,000.00	5,432.00		5,000.00	5,000.00	432.00
Bexley Meadow Music	X	500.00	500.00	1,000.00		500.00		500.00
Bexley Youth Athletic	X	5,000.00	15,000.00	20,000.00		15,000.00	15,000.00	5,000.00
Winter Medley Fund	X	624.00	-	624.00		-	-	624.00
Maryanna Holbrook Scholarship	X	2,000.00	5,500.00	7,500.00		5,500.00	5,500.00	2,000.00
Friends of Jeffrey Park	X	6,500.00	1,000.00	7,500.00		3,000.00	3,000.00	4,500.00
<b>TOTAL TRUST &amp; AGENCY</b>		<b>24,256.00</b>	<b>25,000.00</b>	<b>49,256.00</b>	<b>-</b>	<b>36,200.00</b>	<b>35,700.00</b>	<b>13,056.00</b>