

BEXLEY 2010 TAX BUDGET

RESOLUTION 9-09

By Robyn Jones:

Must be adopted on or before July 15, 2009 and submitted to the Franklin County Auditor on or before July 20, 2009.

See the attached sheet for an updated breakdown of General Fund revenue estimates for 2009 and 2010.

The expenditure estimates for 2009 include all appropriations passed through May 31, 2009 and all encumbrances carried forward from 2008.

The assumptions made regarding major revenue line items for 2009 and 2010 are as follows:

- 1) All property taxes are held constant.
- 2) Estate Tax for 2010 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 be flat.
- 5) Stimulus receipts for 2010 are estimated at \$1,100,00
- 6) Bonds totaling \$3,000,000 as authorized by ordinance 103-08 will be issued in 2009.

General Fund expenditure estimates for 2010 represent no growth over 2009 appropriations exclusive of 2008 encumbrances with the following exceptions:

- 1) Salaries and Wages, OPERS and Medicare are projected to increase 3% based on the current labor contracts.
- 2) The fire contract with the City of Columbus is projected increase 6%
- 3) Health Insurance is projected to grow at a 5% rate.
- 4) The transfers to other funds are determined by the needs of the recipient funds.

Reading 1 June, 9th, 2009

Reading 2 June 23, 2009

Reading 3 July 14, 2009

Passed

Attest

Clerk of Council

Matthew J. Lampke
President of Council

John M Brennan
John M Brennan, Mayor

CITY OF BEXLEY TAX BUDGET 2010
GENERAL FUND REVENUE

DESCRIPTION 1	For 2007	For 2008	Current Year	Budget Year
	Actual 2	Actual 3	Estimated for 2009 4	Estimated for 2010 5

2010

REVENUES

Local Taxes				
General Property Tax - Real Estate	763,841	758,420	758,420	758,420
Tangible Personal Property Tax	11,002	17,834	17,834	17,834
Municipal Income Tax	5,643,188	6,044,818	5,600,000	5,600,000
Other Local Taxes				
Total Local Taxes	6,418,031	6,821,072	6,376,254	6,376,254
Intergovernmental Revenues				
State Shared Taxes & Permits				
Local Government	993,617	957,827	890,800	890,800
Estate Tax	482,045	1,009,323	3,600,000	1,000,000
Cigarette Tax	223	93	100	100
License Tax				
Liquor & Beer Permits	9,757	9,501	9,500	8,500
Gasoline Tax				
Library & Local Government Support Fund				
Property Tax Allocation				
Other State Shared Taxes & Permits				
Total State Shared Taxes & Permits	1,485,642	1,976,744	4,500,400	1,899,400
Federal Grants or Aid				
State Grants or Aid	4,893		77,827	1,100,000
Other Grants or Aid	10,912	39,012	475,000	
Total Intergovernmental Revenues	1,501,447	2,015,756	5,053,227	2,999,400
Special Assessments				
Charges for Services	110,250	18,897	20,000	19,767
Fines, Licenses, & Permits	458,395	599,035	580,000	580,000
Miscellaneous	35,472	41,102	41,000	41,000
Other Financing Sources				
Note / Bond Proceeds	3,500,000	1,300,000	10,400,000	
Misc. Other Sources	10,622	15,548		15,000
Sale of Fixed Assets			349,940	
Transfers/Loan Repayments				
Interest	438,233	455,790	300,000	300,000
Total Other Sources	3,948,855	1,771,338	11,049,940	315,000
Total Revenue	12,472,450	11,267,200	23,120,421	10,331,421

**CITY OF BEXLEY 2010 TAX BUDGET
GENERAL FUND EXPENDITURES AND BALANCES**

DESCRIPTION 1	For 2007	For 2008	Current Year	Budget Year
	Actual 2	Actual 3	Estimated for 2009 4	Estimated for 2010 5
EXPENDITURES				
Security of Persons & Property				
Personal Services	2,625,530	2,747,162	2,961,081	3,040,616
Travel Transportation				
Contractual Services	1,515,622	1,545,482	1,610,680	1,700,162
Supplies & Materials and Other	252,627	248,948	214,607	193,500
Capital Outlay	74,207	685,913	7,273,866	90,008
Total Security of Per. & Prop.	4,467,986	5,227,505	12,060,234	5,024,286
Public Health Services				
Personal Services	10,595		0	1
Travel Transportation				
Contractual Services	48,379	79,897	87,096	91,451
Supplies & Materials and Other				
Capital Outlay	1,889			
Total Public Health Services	60,863	79,897	87,096	91,451
Leisure Time Activities				
Personal Services	144,218	127,064	145,150	149,145
Travel Transportation				
Contractual Services	29,688	37,850	21,665	18,800
Supplies & Materials and Other	155,661	101,604	125,779	113,650
Capital Outlay	486	787,598	799,422	0
Total Leisure Time Activities	330,053	1,054,116	1,092,016	281,595
Community Environment				
Personal Services	164,337	165,199	188,179	193,814
Travel Transportation				
Contractual Services	173,487	130,980	188,750	150,500
Supplies & Materials and Other	44,348	38,165	49,720	39,500
Capital Outlay	(50)			
Total Community Environment	382,122	334,364	426,649	383,814

**CITY OF BEXLEY 2010 TAX BUDGET
GENERAL FUND EXPENDITURES AND BALANCES**

Transportation				
Personal Services			4,000,000	
Travel Transportation			4,000,000	
Contractual Services				
Supplies & Materials and Other				
Capital Outlay				
Total Transportation				
General Government				
Personal Services	2,292,522	2,315,775	2,320,072	2,344,471
Travel Transportation				
Contractual Services	730,915	1,044,724	594,438	520,071
Supplies & Materials and Other	584,638	477,693	929,268	844,091
Capital Outlay	3,387,980	79,677	271,500	1,260,500
Total General Government	6,996,055	3,917,869	4,115,278	4,969,133
Debt Service				
Principal and Interest	339,459	566,467	1,231,072	1,308,762
Other Debt Service				
Total Debt Service	339,459	566,467	1,231,072	1,308,762
Other Use of Funds				
Transfers (other than to bond ret)	772,872	1,128,962	622,000	797,000
Advances				
Other uses of Funds				
Total Other Uses of Funds	772,872	1,128,962	622,000	797,000
Total Expenditures	13,349,410	12,309,180	23,634,345	12,856,041
Revenues over/(under) expenditures	(876,960)	(1,041,980)	(513,924)	(2,524,620)
Beginning Unencumbered Balance	1,832,067	3,443,916	(3,732,100)	3,591,739
Ending Cash Fund Balance	5,147,643	4,105,663	3,591,739	1,067,119
Estimated Encumbrances O/S Year End	1,703,727	7,837,763	0	0
Estimated Unencumbered	3,443,916	(3,732,100)	3,591,739	1,067,119

BUDGET STABILITY FUND INCLUDED WITH GENERAL FUND

CITY OF BEXLEY 2010 TAX BUDGET

POLICE PENSION FUND

DESCRIPTION 1	Current Year Budget Year			
	For 2007 Actual 2	For 2008 Actual 3	Estimated For 2009 4	Estimated For 2010 5
REVENUE				
Property Taxes (Inside Millage)	432,364	432,610	432,610	432,610
Transfers From General Fund	0	140,000	47,000	60,000
TOTAL REVENUE	432,364	572,610	479,610	492,610
EXPENDITURES				
(Identify each program and object code at the same level as shown on Exhibit I (PROGRAM) (OBJECT))				
Employers Share (Current Liability)	416,526	428,764	465,795	479,769
Unfunded Liability	23,793	23,792	23,793	23,793
Collection Fees	4,736	3,413	5,000	5,000
Refund Pass-Through				
Total Expenditures	445,055	455,969	494,588	508,562
Revenues over (under) expenditures	(12,691)	116,641	(14,978)	(15,952)
Beginning Unencumbered Fund Balance				
(Use actual Cash in Col. 2 and 3)	41,778	29,087	145,727	130,749
Ending Cash Fund Balance	29,087	145,727	130,749	114,797
Estimated encumbrances Outstanding at year end				
Estimated Ending Unencumbered Balance.	29,087	145,727	130,749	114,797

CITY OF BEXLEY 2010 TAX BUDGET

STREET, SIDEWALKS AND ALLIES

DESCRIPTION 1	For 2007	For 2008	Current Year	
	Actual 2	Actual 3	Estimated For 2009 4	Budget Year Estimated For 2010 5
REVENUE				
Property Tax (Outside Millage)	846,512	846,568	843,509	843,509
Franklin County Grant	75,000			
Other		74,847		
TOTAL REVENUE	921,512	921,415	843,509	843,509
EXPENDITURES				
(Identify each program and object code at the same level as shown on Exhibit I (PROGRAM) (OBJECT))				
Resurfacing Projects/Debt Service	563,228	1,130,888	850,000	850,000
Loan Repayments				
Collection Fees	9,292	6,695	10,000	10,000
Transfers	143,813	149,847		
Other				
Total Expenditures	716,333	1,287,430	860,000	860,000
Revenues over (under) expenditures	205,179	(366,015)	(16,491)	(16,491)
Beginning Unencumbered Fund Balance	513,823	448,575	262,935	246,444
(Use actual Cash in Col. 2 and 3)				
Ending Cash Fund Balance	719,003	352,988	246,444	229,953
Estimated encumbrances Outstanding at year end	338,594	90,053	0	0
Estimated Ending Unencumbered Balance.	380,409	262,935	246,444	229,953

CITY OF BEXLEY 2010 TAX BUDGET

FUND List all funds individually unless reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2010	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures and Encumbrances Personal Services	Other	Total	Estimated Unencumbered Fund Balance 12/31/2010	
GOVERNMENTAL SPECIAL REVENUE FUNDS								
State Highway Fund	X	20,317.00	32,009.00	52,326.00	10,000.00	20,000.00	30,000.00	22,326.00
Street Maintenance & Repair	X	2,336.00	895,000.00	897,336.00	488,974.00	406,026.00	895,000.00	2,336.00
Recreation Fund	X	65,000.00	865,000.00	930,000.00	560,140.00	299,860.00	860,000.00	70,000.00
Swimming Pool Fund	X	100,555.00	268,000.00	368,555.00	181,260.00	151,464.00	332,724.00	35,831.00
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	2,000.00	2,050.00		2,000.00	2,000.00	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	500.00
Main St Public Im.	X	500.00		500.00				-
TOTAL SPECIAL REVENUE		198,433.00	2,071,009.00	2,269,442.00	1,240,374.00	892,850.00	2,132,224.00	136,218.00
DEBT SERVICE FUNDS								
Bond Retirement	X	155.00	1,308,763.00	1,308,918.00		1,308,763.00	1,308,763.00	155.00
TOTAL DEBT SERVICE		155.00	1,308,763.00	1,308,918.00	-	1,308,763.00	1,308,763.00	155.00
CAPITAL PROJECT FUNDS								
Capital Improvement Fund		35,073.00	-	35,073.00		35,073.00	35,073.00	-
Special Assessments		125.00	-	125.00		-	-	125.00
Main Street Storm Sewer		-	-	-		-	-	-
Cassady Avenue Project		-	-	-		-	-	-
TOTAL CAPITAL PROJECTS		35,198.00	-	35,198.00	-	35,073.00	35,073.00	125.00

CITY OF BEXLEY 2010 TAX BUDGET

FUND List all funds individually unless reported on Exhibit I or II	Estimated Unencumbered 1/1/2010	Budget Year Estimated Receipt Receipt	Total Available for Expenditure	Budget Year Expenditures & Encumbrances Personal Services	Other	Total	Estimated Unencum. 12/31/2010
PROPRIETARY:							
ENTERPRISE FUNDS							
Water Fund	X	369,892.00	2,547,932.00	273,699.00	2,094,715.00	2,506,107.00	411,717.00
Sewer Fund	X	585,153.00	3,162,516.00	285,232.00	2,853,099.00	3,056,745.00	690,924.00
Refuse Fund	x	202,008.00	971,025.00	26,522.50	923,477.50	950,000.00	223,033.00
Sewer Capacity Fund	X	7,758.00	50,000.00		50,000.00	50,000.00	7,758.00
TOTAL ENTERPRISE FUNDS		1,164,811.00	6,731,473.00	585,453.50	5,921,291.50	6,562,852.00	1,333,432.00
FIDUCIARY/TRUST & AGENCY							
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		5,000.00	5,000.00	432.00
Bexley Meadow Music	X	500.00	500.00		500.00		500.00
Bexley Youth Athletic	X	5,000.00	15,000.00		15,000.00	15,000.00	5,000.00
Winter Medley Fund	X	624.00	-		-	-	624.00
Maryanna Holbrook Scholarship	X	2,000.00	5,500.00		5,500.00	5,500.00	2,000.00
Friends of Jeffrey Park	X	6,500.00	1,000.00		3,000.00	3,000.00	4,500.00
TOTAL TRUST & AGENCY		24,256.00	25,000.00	-	36,200.00	35,700.00	13,056.00

City of Bexley
General Fund Revenues

	2009 Budget	2009 Budget
CITY INCOME TAX	\$ 5,600,000	\$ 5,600,000
ESTATE TAX	\$ 3,600,000	\$ 1,000,000
LOCAL GOVERNMENT FUNDS	\$ 890,800	\$ 890,800
REAL-ESTATE TAXES	\$ 670,621	\$ 670,621
INTEREST	\$ 300,000	\$ 300,000
BUILDING PERMITS	\$ 220,000	\$ 220,000
FRANCHISE & R.O.W. FEES	\$ 200,000	\$ 200,000
PROFESSIONAL SERVICES REIM.	\$ 50,000	\$ 50,000
ALL OTHER	\$ 714,000 (1)	\$ 300,000
Total Revenue	\$ 12,245,421	\$ 9,231,421
Other Financing Sources (Notes/Grants)	\$ 475,000	\$ 1,100,000
Other Financing Sources (Bonds)	\$ 10,400,000	\$ -
	\$ 23,120,421	\$ 10,331,421

(1) Includes \$75,000 from a FEMA reimbursement and land sale.