



BEXLEY 2013 TAX BUDGET 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 \$500,000 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 _____

Reading 3 _____

Passed _____

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>
<u>Operating Revenue</u>				
City Income Tax	\$ 5,897,933	\$ 6,528,228	\$ 7,436,210	\$ 8,736,210
Estate Tax	1,902,471	766,244	750,000	500,000
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>
Total Operating Revenue	\$ 10,150,668	\$ 9,580,468	\$ 10,289,582	\$ 11,247,656
<u>Operating Expenses</u>				
General Government				
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>
Total general Government	\$ 1,818,792	\$ 1,870,828	\$ 1,901,350	\$ 1,805,798
Public Health and Safety				
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>
Total Public health and Safety	\$ 5,777,986	\$ 5,790,821	\$ 5,702,357	\$ 5,893,029
Public Service				
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>
Total Public Service	\$ 1,510,300	\$ 1,498,918	\$ 1,531,066	\$ 1,467,601
Recreation				
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>
Total Recreation	\$ 465,753	\$ 453,812	\$ 636,550	\$ 624,550
Debt service	\$ 1,763,888	\$ 1,314,648	\$ 1,308,099	\$ 1,298,404
Unspent Appropriation	\$	\$	\$ (100,000)	\$ (100,000)
Total Operating Expenditures	\$ 11,336,719	\$ 10,929,027	\$ 10,979,421	\$ 10,989,381
Revenue Over (Under) Expenditures	\$ (1,186,051)	\$ (1,348,559)	\$ (689,840)	\$ 258,275

	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Forecast</u>	2013 <u>Forecast</u>
Other Financing Sources				
Bond Proceeds	\$ 6,918,668	\$	\$	\$
Grants	387,721	87,279		
Total Other Financing Sources	\$ 7,306,389	\$ 87,279	\$	\$
Other Financing Uses - Capital Expenditures				
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	\$ 4,198,283	\$ 2,382,592	\$ 150,000	\$ 195,000
Beginning Cash Fund Balance	\$ 4,782,239	\$ 6,704,294	\$ 3,060,422	\$ 1,606,416
Net Increase (Decrease)	1,922,055	(3,643,872)	(839,840)	63,275
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	\$ 1,669,691
Outstanding Encumbrances	3,415,208	916,290	-	
Ending Unencumbered balance	\$ 3,289,086	\$ 2,144,132	\$ 1,606,416	\$ 1,669,691

(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

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



2013 Road and Alley Fund Tax Budget

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



Funds Not Receiving Property Tax

FUND	Estimated Unencumbered Fund Balance 1/1/2013	Budget Year Estimated Receipt Receipt	Total Available for Expenditures	Budget Year Expenditures and Encumbrances Personal Services	Other	Total	Estimated Unencumbered Fund Balance 12/31/2013
Special Revenue Funds							
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						
Total Special Revenue Funds	\$ 960,914	\$ 2,271,925	\$ 3,225,585	\$ 1,253,985	\$ 1,050,415	\$ 2,304,400	\$ 912,047
Debt Service Funds							
BOND RETIREMENT	\$ 410,444	1,310,396	1,720,840		\$ 1,310,396	\$ 1,310,396	\$ 410,444
Capital Projects Funds							
SPECIAL ASSESSMENTS	\$ 9,835	-	9,835		\$ -	\$ -	\$ 9,835
CAPITAL IMPROVEMENTS	39,759	-	39,759		-	-	39,759
CAPITAL AND SOUTH CASSADY	-	-	-		-	-	-
Total Capital Projects Funds	\$ 460,038	\$ 1,310,396	\$ 1,770,434	\$ -	\$ 1,310,396	\$ 1,310,396	\$ 460,038
Enterprise Funds							
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
Total Enterprise Funds	\$ 4,346,371	\$ 6,361,537	\$ 8,534,723	\$ 695,014	\$ 5,616,281	\$ 6,311,295	\$ 2,223,428
Fiduciary Funds							
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
Total Fiduciary	\$ 30,830	\$ 2,600	\$ 33,430	\$ -	\$ 1,800	\$ 1,800	\$ 31,630