

RESOLUTION 04-19

By Steve Keyes:

A RESOLUTION TO ADOPT THE TAX BUDGET FOR CALENDAR YEAR 2020.

Whereas, Section 5705.28(A)(2) of the Ohio Revised Code requires the City to adopt and file the 2019 Tax Budget with the Franklin County Auditor's Office on or before July 20, 2019.

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

This budget for the year beginning January 1, 2020 has been adopted by Bexley City Council and is herewith submitted for consideration of the County Budget Commission.

Attest:


William Harvey, Clerk of Council


Lori Ann Feibel, Council President


Ben Kessler, Mayor

Reading 1 5-28-19

Reading 2 6-11-19

Reading 3 6-25-19

Passed 6-25-19

**City of Bexley
General Fund 2020 Tax Budget**

	2017 Actual	2018 Actual	2019 Forecast	2020 Budget
<u>Operating Revenue</u>				
City Income Tax	\$ 11,958,570	\$ 11,825,530	\$ 12,315,091	\$ 12,635,283
Local Government	415,653	436,989	420,000	420,000
Real Estate Tax	710,214	763,947	410,000	410,000
Interest	107,522	183,149	165,000	165,000
Building Permits	269,067	366,452	416,000	416,000
Franchise Fees	191,073	181,416	200,000	200,000
Grants	25,451	223,680	100,000	100,000
CIC Revenue	190,000	170,000	170,000	320,000
All Other	238,918	232,636	250,000	250,000
Total Operating Revenue	\$ 14,106,468	\$ 14,383,800	\$ 14,446,091	\$ 14,916,283
<u>Operating Expenses</u>				
General Government				
Personal Services	\$ 996,826	\$ 1,089,560	\$ 1,151,622	\$ 1,110,842
Grant Reimbursed Expenditures	113,420	396,628	117,556	100,000
Other	1,058,511	1,138,875	1,393,892	1,334,556
Total General Government	\$ 2,168,757	\$ 2,625,063	\$ 2,663,070	\$ 2,545,398
Public Health and Safety				
Personal Services	\$ 4,182,171	\$ 4,375,708	\$ 5,006,160	\$ 5,130,987
Other	2,763,832	3,116,422	3,377,249	3,461,460
Total Public Health and Safety	\$ 6,946,003	\$ 7,492,130	\$ 8,383,409	\$ 8,592,447
Public Service				
Personal Services	\$ 915,733	\$ 1,002,192	\$ 1,061,103	\$ 1,054,891
Other	653,874	740,188	679,284	675,307
Total Public Service	\$ 1,569,607	\$ 1,742,380	\$ 1,740,387	\$ 1,730,198
Recreation				
Personal Services	\$ 296,173	\$ 324,330	\$ 379,705	\$ 359,632
Other	286,607	294,983	283,008	268,047
Total Recreation	\$ 582,780	\$ 619,313	\$ 662,713	\$ 627,679
Debt service	\$ 1,539,742	\$ 1,456,880	\$ 1,140,703	\$ 1,145,679
Estimated Additional Appropriations			50,000	50,000
Estimated Unspent Appropriation			(267,000)	(267,000)
Total Operating Expenditures	\$ 12,806,889	\$ 13,935,766	\$ 14,373,282	\$ 14,424,401
Revenue Over (Under) Expenditures	\$ 1,299,579	\$ 448,034	\$ 72,809	\$ 491,882
Other Financing Uses - Capital Expenditures				
Transfer to Capital Improvements Fund	\$ 940,000	\$ 605,000	\$ 200,000	\$ 500,000
Capital Expenditures		300,000		
Transfer to Road and Alley		130,000		
Operating Transfers	115,000			
Prior Year Encumbrances				
Total Other Financing Uses	\$ 1,055,000	\$ 1,035,000	\$ 200,000	\$ 500,000
Beginning Cash Fund Balance	\$ 2,340,542	\$ 2,585,121	\$ 1,998,155	\$ 1,870,964
Net Increase (Decrease)	244,579	(586,966)	(127,191)	(8,118)
Ending Cash Fund Balance	2,585,121	1,998,155	1,870,964	1,862,846
Beginning Unencumbered Balance	1,706,974	2,072,242	1,693,358	
Outstanding Encumbrances	512,879	(304,797)		
Ending Unencumbered Balance	\$ 2,072,242	\$ 1,693,358	\$ 1,870,964	\$ 1,862,846

Police Pension Fund 2020 Tax Budget

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Forecast</u>	<u>2020</u> <u>Budget</u>
<u>Revenue</u>				
Property Tax Revenue	\$ 473,842	\$ 529,900	\$ 530,000	\$ 530,000
Total Revenue	<u>\$ 473,842</u>	<u>\$ 529,900</u>	<u>\$ 530,000</u>	<u>\$ 530,000</u>
<u>Expenditures</u>				
Personal Services	\$ 563,686	\$ 589,105	\$ 691,221	\$ 708,502
Other	6,563	5,727	6,500	6,500
	<u>\$ 570,249</u>	<u>\$ 594,832</u>	<u>\$ 697,721</u>	<u>\$ 715,002</u>
Revenues Over(Under) Expenditures	\$ (89,844)	\$ (64,932)	\$(161,221)	\$(178,502)
<u>Other Financing Sources</u>				
Transfers from General Fund	\$ 139,811	\$ 155,936	\$ 161,221	\$ 178,502
Total Other Sources	<u>\$ 139,811</u>	<u>\$ 155,936</u>	<u>\$ 161,221</u>	<u>\$ 178,502</u>
<u>Other Financing Uses</u>				
Prior Year Encumbrances	_____	_____	_____	_____
Total Other Uses	_____	_____	_____	_____
<u>Beginning Fund Balance</u>				
Net Increase (Decrease)	\$ 55,216	\$ 105,183	\$ 196,187	\$ 196,187
	49,967	91,004	0	0
Ending Fund Balance	<u><u>\$ 105,183</u></u>	<u><u>\$ 196,187</u></u>	<u><u>\$ 196,187</u></u>	<u><u>\$ 196,187</u></u>

Road and Alley Fund 2019 Tax Budget

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Forecast</u>	<u>2020 Budget</u>
Revenue				
Property Tax Revenue	\$ 856,677	\$855,697	\$ 1,957,000	\$ 1,957,000
Other Revenue		105,016	136,400	136,400
Total Revenue	<u>\$ 856,677</u>	<u>\$960,713</u>	<u>\$2,093,400</u>	<u>\$ 2,093,400</u>
Expenditures				
Operating Expenditures	\$ 438,642	\$682,795	\$ 1,235,400	\$ 565,925
Revenues Over(Under) Expenditures	\$ 418,035	\$277,918	\$ 858,000	\$ 1,527,475
Other Financing Sources				
General Fund Transfer		\$300,000		
Other Financing Uses				
Debt Service/Transfer to Bond Retirement Fund	\$ 540,645	\$566,564	\$ 565,925	\$ 565,925
Transfer	43,840			
Prior Year Encumbrances		61,087	244,565	
Total Other Uses	<u>\$ 584,485</u>	<u>\$627,651</u>	<u>\$ 810,490</u>	<u>\$ 565,925</u>
Beginning Fund Balance	\$ 477,348	\$310,898	\$ 261,165	\$ 308,675
Net Increase (Decrease)	<u>(166,450)</u>	<u>(49,733)</u>	<u>47,510</u>	<u>961,550</u>
Ending Fund Balance	<u>\$ 310,898</u>	<u>\$261,165</u>	<u>\$ 308,675</u>	<u>\$ 1,270,225</u>
Resrvd Fund Balance (1)			290,000	525000
	<u>\$ 310,898</u>	<u>\$261,165</u>	<u>18,674.72</u>	<u>\$ 745,225</u>

(1) resolution 21-18

Main St. Public Imp. Tax Inc. Eq. Fund 2019 Tax Budget

	2017 Actual	2018 Actual	2019 Forecast	2020 Budget
Revenue				
Property Tax Revenue	\$ 254,790	\$ 279,076	\$ 279,000	\$ 255,000
Other Revenue				
Total Revenue	\$ 254,790	\$ 279,076	\$ 279,000	\$ 255,000
 Expenditures				
Operating Expenditures	\$ 26,357	\$ 63,187	\$ 106,500	\$ 95,000
Revenues Over(Under) Expenditures	\$ 228,433	\$ 215,889	\$ 172,500	\$ 160,000
 Other Financing Uses				
Debt Service/Transfer to Bond Retirement Fund	\$ 164,580	\$ 160,665	\$ 161,750	\$ 161,750
Prior Year Encumbrances			174,545	
Total Other Uses	\$ 164,580	\$ 160,665	\$ 336,295	\$ 161,750
 Beginning Fund Balance	\$ 69,565	\$ 133,418	\$ 188,642	\$ 24,847
Net Increase (Decrease)	63,853	55,224	(163,795)	(1,750)
Ending Fund Balance	\$ 133,418	\$ 188,642	\$ 24,847	\$ 23,097

City Hall TIF Fund

	<u>2019 Forecast</u>	<u>2020 Budget</u>
<u>Revenue</u>		
TIF Revenue	\$ 195,000	\$ 255,000
Other Revenue		
Total Revenue	<u>\$ 195,000</u>	<u>\$ 255,000</u>
<u>Expenditures</u>		
Operating Expenditures	\$ 48,750	\$ 95,000
Revenues Over(Under) Expenditures	\$ 146,250	\$ 160,000
<u>Other Financing Uses</u>		
Debt Service/Transfer to Bond Retirement Fund	\$ 87,975	\$ 161,750
Prior Year Encumbrances		
Total Other Uses	<u>\$ 87,975</u>	<u>\$ 161,750</u>
<u>Beginning Fund Balance</u>		
Net Increase (Decrease)	\$ -	\$ 58,275
	58,275	(1,750)
Ending Fund Balance	<u>\$ 58,275</u>	<u>\$ 56,525</u>

Funds Not Receiving Property Tax

Fund	Estimated Unencumbered balance 1/1/2020	Budget Year Estimated Revenue	Total Available for Expenditures	Estimated Expenditures for personal Services	Estimated Other Expenditures	Estimated Unnumbered Fund Balance 12/31/2020
STATE HIGHWAY	\$ 56,130	\$ 33,000	\$ 89,130	\$ 12,500	\$ 20,000	\$ 56,630
STREET MAINTENANCE AND REPAIR	219,232	644,000	863,232	503,685	350,000	9,547
RECREATION	249,203	1,667,000	1,916,203	1,276,125	415,000	225,078
SWIMMING POOL	325,701	310,000	635,701	185,000	148,000	302,701
LAW ENFORCE. TRUST FUND	2,596	1,000	3,596			3,596
BEXLEY BEAUTIFICATION FUND	3,808		3,808			3,808
FRIENDS OF JEFFREY PARK FUND	8	1,200	1,208		1,200	8
ENFORCEMENT & EDUCATION FUND	18,379	600	18,979			18,979
BEXLEY YOUTH ATHLETIC FUND	24,012	12,000	36,012		7,500	28,512
TOURISM PROMOTION AND COMMUNITY EVENTS	7,883	2,961	10,844		5,000	5,844
EVENTS AND EQUIPMENT FUND	51	2,000	2,051		2,000	51
MARYANNA HOLBROOK SCHOLARSHIP	65,571	33,666	99,237		33,000	66,237
MAYOR'S COURT COMPUTER FUND	1,722	1,500	3,222		1,000	2,222
TAX INCENTIVE FUND	3,537	-	3,537			3,537
URBAN REDEVELOPMENT TAX INCREMENT EQUIVALENT FUND	-	100,000	100,000		100,000	-
Friends of Jeffrey Mansion Preschool	2,200	500	2,700		800	1,900
Neighbors Helping Neighbors Fund	1,644		1,644			1,644
MAIN EVENT FUND	-	-	-		-	-
TOTAL SPECIAL REVENUE FUNDS	\$ 981,676	\$ 2,809,427	\$ 3,791,103	\$ 1,977,310	\$ 1,083,500	\$ 730,293
DEBT SERVICE FUNDS						
BOND RETIREMENT	\$ 388,385	\$ 1,870,455	\$ 2,258,840		\$ 1,870,455	\$ 388,385
ECONOMIC DEVELOPMENT BOND SERV	21,830	90,950	112,780		90,950	21,830
TOTAL DEBT SERVICE FUNDS	\$ 410,215	\$ 1,961,405	\$ 2,371,620	\$ -	\$ 1,961,405	\$ 1,273,249
CAPITAL PROJECTS FUNDS						
SPECIAL ASSESSMENTS	\$ 79,080	\$ 30,000	\$ 109,080		\$ 30,000	\$ 79,080
JEFFREY MANSION FUND	142,000		142,000		133,000	9,000
CAPITAL IMPROVEMENTS	1,586,782	500,000	2,086,782		500,000	1,586,782
TOTAL CAPITAL PROJECTS FUNDS	\$ 1,807,862	\$ 530,000	\$ 2,337,862	\$ -	\$ 663,000	\$ 1,674,862
ENTERPRISE FUNDS						
WATER	\$ 396,787	\$ 2,802,550	\$ 3,199,337	\$ 399,561	\$ 2,349,777	\$ 449,999
SEWER	2,903,685	2,839,336	5,743,021	208,778	2,491,404	3,042,839
REFUSE	609,750	1,300,000	1,909,750	72,000	1,450,000	387,750
TOTAL ENTERPRISE FUNDS	\$ 3,910,222	\$ 6,941,886	\$ 10,852,108	\$ 680,340	\$ 6,291,181	\$ 3,880,588
TOTAL FIDUCIARY FUNDS						
BLDG. STANDARDS FEE ASSESSMENT	\$ 8,561	\$ 1,800	\$ 10,361		\$ 1,800	\$ 8,561
UNCLAIMED FUNDS	11,491		11,491			11,491
SEWER CAPACITY FUND	13,857		13,857			13,857
FARMERS MARKET	125		125			125
BEXLEY CELEBRATIONS ASSOCIATION FUND	5,768	45,000	50,768		45,000	5,768
POLICE OFFICER OPTIONAL EQUIPMENT FUND	25,578	5,000	30,578			30,578
HEALTH INSURANCE FUND	400,000	1,083,500	1,483,500		1,083,500	400,000
Employee Separation Fund	35,689	30,000	65,689		30,000	35,689
TOTAL FIDUCIARY FUNDS	\$ 501,068	\$ 1,165,300	\$ 1,666,368	\$ -	\$ 1,160,300	\$ 506,068