

RESOLUTION 06 - 21

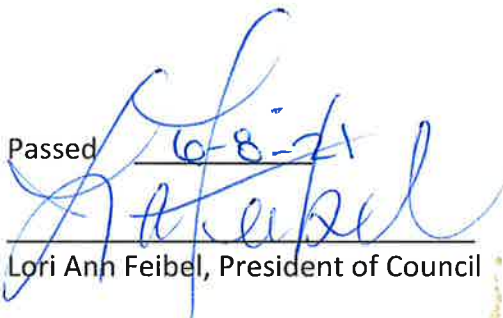
By Troy Markham:

**A RESOLUTION TO ADOPT THE TAX BUDGET FOR CALENDAR YEAR 2022 ATTACHED
HERETO AS EXHIBIT A.**

Whereas, Section 5705.28(A)(2) of the Ohio Revised Code requires the City to adopt and file the 2022 Tax Budget with the Franklin County Auditor's Office on or before July 20, 2021;

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

This budget for the year beginning January 1, 2022 has been adopted by Bexley City Council and is herewith submitted for consideration of the County Budget Commission.

Passed 6-8-21

Lori Ann Feibel, President of Council


Ben Kessler, Mayor 6/2/21

Attest 
William Harvey, Clerk of Council

Reading 1: May 11, 2021

Reading 2:

Reading 3: June 8, 2021

Passed: June 8, 2021

**City of Bexley
General Fund 2022 Tax Budget**

	2019 Actual	2020 Actual	2021 Forecast	2022 budget
<u>Operating Revenue</u>				
City Income Tax	\$ 12,702,274	\$ 13,009,446	\$ 12,358,973	13,347,691
Local Government	467,311	442,657	420,000	420,000
Real Estate Tax	491,717	487,853	410,000	410,000
Interest	317,635	252,346	320,000	320,000
Building Permits	301,177	326,860	416,000	416,000
Franchise Fees	177,333	182,124	295,000	295,000
Grants	233,104	356,244	465,000	100,000
CIC Revenue	160,000	171,667	170,000	170,000
All Other	185,129	711,539	389,000	389,000
Total Operating Revenue	\$ 15,035,680	\$ 15,940,736	\$ 15,243,973	15,867,691
<u>Operating Expenses</u>				
General Government				
Personal Services	\$ 1,146,644	\$ 1,329,847	\$ 1,440,257	1,467,746
Grant Reimbursed Expenditures	111,535	389,320	565,000	100,000
Other	1,113,877	1,061,522	1,434,362	1,461,886
Total General Government	\$ 2,372,056	\$ 2,780,689	\$ 3,439,619	3,029,632
Public Health and Safety				
Personal Services	\$ 4,671,236	\$ 5,129,366	\$ 5,287,287	5,468,214
Other	3,212,438	3,377,712	3,541,360	3,662,543
Total Public Health and Safety	\$ 7,883,674	\$ 8,507,078	\$ 8,828,647	9,130,757
Public Service				
Personal Services	\$ 969,992	\$ 858,944	\$ 1,125,454	1,156,400
Other	529,094	420,797	544,125	809,086
Total Public Service	\$ 1,499,086	\$ 1,279,741	\$ 1,669,579	1,965,486
Recreation				
Personal Services	\$ 336,099	\$ 308,288	\$ 373,519	378,270
Other	201,035	333,177	264,340	267,702
Total Recreation	\$ 537,134	\$ 641,465	\$ 637,859	645,972
Debt service	\$ 1,140,703	\$ 1,088,014	\$ 629,236	942,661
Estimated Additional Appropriations			50,000	50,000
Estimated Unspent Appropriation			(267,000)	(267,000)
Total Operating Expenditures	\$ 13,432,652	\$ 14,296,987	\$ 14,987,940	15,497,508
Revenue Over (Under) Expenditures	\$ 1,603,028	\$ 1,643,749	\$ 256,033	370,183
Other Financing Sources				
OPWC Rebate			397,071	
Debt Service repayment		307,476		
Total Other Financing Sources	\$	\$ 307,476	\$ 397,071	0
Other Financing Uses - Capital Expenditures				
Transfer to Capital Improvements Fund	\$ 200,000	\$ 1,250,000	\$ 300,000	400,000
Transfer to Road and Alley				
Operating Transfers		100,000	30,000	30,000
Transfer to Budget Stability	100,000	100,000		100,000
Total Other Financing Uses	\$ 300,000	\$ 1,450,000	\$ 330,000	530,000
<u>Beginning Cash Fund Balance</u>				
Net Current Year Increase (Decrease)	\$ 1,977,251	\$ 3,079,601	\$ 3,278,365	3,079,150
Prior year Encumbrance Expenditures	\$ (200,678)	(302,461)	(522,319)	(159,817)
Ending Cash Fund Balance	3,079,601	3,278,365	3,079,150	2,919,334
Year End Outstanding Encumbrances	(465,833)			
Ending Unencumbered Balance	\$ 2,613,768	\$ 3,278,365	\$ 3,079,150	2,919,334

Police Pension Fund 2022 Tax Budget

	2019 Actual	2020 Actual	2021 Forecast	2022 Budget
<u>Revenue</u>				
Property Tax Revenue	\$ 533,750	\$ 530,555	\$ 530,000	\$ 530,500
Total Revenue	\$ 533,750	\$ 530,555	\$ 530,000	\$ 530,500
 <u>Expenditures</u>				
Personal Services	\$ 637,943	\$ 694,404	\$ 734,492	\$ 752,854
Other	7,064	6,803	6,500	6,500
	\$ 645,007	\$ 701,207	\$ 740,992	\$ 759,354
Revenues Over(Under) Expenditures	\$ (111,257)	\$ (170,652)	\$ (204,492)	\$ (222,354)
 <u>Other Financing Sources</u>				
Transfers from General Fund	\$ 161,221	\$ 188,271	\$ 204,492	\$ 222,354
Total Other Sources	\$ 161,221	\$ 188,271	\$ 204,492	\$ 222,354
 <u>Other Financing Uses</u>				
Prior Year Encumbrances	_____	_____	_____	_____
Total Other Uses	_____	_____	_____	_____
 <u>Beginning Fund Balance</u>				
Net Increase (Decrease)	\$ 196,187	\$ 246,151	\$ 263,770	\$ 263,770
	49,964	17,619	0	0
Ending Fund Balance	\$ 246,151	\$ 263,770	\$ 263,770	\$ 263,770

Road and Alley Fund 2022 Tax Budget

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Forecast</u>	<u>2022 Budget</u>
Revenue				
Property Tax Revenue	\$ 1,998,506	\$ 2,021,443	\$ 1,957,000	\$ 2,021,443
Other Revenue	36,180	95,200	189,400	95,200
Total Revenue	<u>\$ 2,034,686</u>	<u>\$ 2,116,643</u>	<u>\$ 2,146,400</u>	<u>\$ 2,116,643</u>
Expenditures				
Operating Expenditures	\$ 997,434	\$ 886,309	\$ 1,038,469	\$ 1,000,000
Revenues Over(Under) Expenditures	\$ 1,037,252	\$ 1,230,334	\$ 1,107,931	\$ 1,116,643
Other Financing Uses				
Debt Service/Transfer to Bond Retirement Fund	\$ 565,925	\$ 565,925	\$ 931,384	\$ 676,988
Prior Year Encumbrances	\$ 244,565	\$ 212,213	\$ 495,828	
Total Other Uses	<u>\$ 810,490</u>	<u>\$ 778,138</u>	<u>\$ 1,427,212</u>	<u>\$ 676,988</u>
Beginning Cash Balance				
Net Increase (Decrease)	226,762	452,196	(319,281)	439,655
Ending Cash Balance	539,893	992,089	672,808	1,112,463
Encumbrances Carried Forward	(231,799)	495,828		
Ending Unencumbered Balance	<u>\$ 308,094</u>	<u>\$ 496,261</u>	<u>\$ 672,808</u>	<u>\$ 1,112,463</u>
Reserved Fund Balance (1)	<u>290,000</u>	<u>525,000</u>	<u>702,000</u>	<u>818,000</u>
Ending Unreserved Balance	<u>\$ 18,094</u>	<u>\$ (28,739)</u>	<u>\$ (29,192)</u>	<u>\$ 294,463</u>

(1) Resolution 21-18

Main St. Public Imp. Tax Inc. Eq. Fund 2022 Tax Budget

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Forecast</u>	<u>2022</u> <u>Budget</u>
<u>Revenue</u>				
Property Tax Revenue	\$329,952	\$304,685	\$304,000	\$ 304,000
Other Revenue				
Total Revenue	<u>\$329,952</u>	<u>\$304,685</u>	<u>\$304,000</u>	<u>\$ 304,000</u>
<u>Expenditures</u>				
Operating Expenditures	\$ 83,369	\$ 66,985	\$126,500	\$ 126,500
Revenues Over(Under) Expenditures	\$246,583	\$237,700	\$177,500	\$ 177,500
<u>Other Financing Uses</u>				
Debt Service/Transfer to Bond Retirement Fund	\$160,665	\$161,750	\$163,485	\$ 163,485
Prior Year Encumbrances	14,120	113,017	43,672	
Total Other Uses	<u>\$174,785</u>	<u>\$274,767</u>	<u>\$207,157</u>	<u>\$ 163,485</u>
<u>Beginning Fund Balance</u>				
Net Increase (Decrease)	\$187,556	\$259,354	\$222,287	\$ 192,630
Ending Fund Balance	<u>71,798</u>	<u>(37,067)</u>	<u>(29,657)</u>	<u>14,015</u>
	<u>\$259,354</u>	<u>\$222,287</u>	<u>\$192,630</u>	<u>\$ 206,645</u>

City Hall TIF Fund 2022 Tax Budget

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Forecast</u>	<u>2022 Budget</u>
<u>Revenue</u>				
TIF Revenue	\$ 196,390	\$ 108,000	\$ 108,400	\$ 108,400
Other Revenue				
Total Revenue	<u>\$ 196,390</u>	<u>\$ 108,000</u>	<u>\$ 108,400</u>	<u>\$ 108,400</u>
 <u>Expenditures</u>				
Operating Expenditures	\$ 31,346	\$ 99,973	\$ 13,779	\$ 19,000
Revenues Over(Under) Expenditures	\$ 165,044	\$ 8,027	\$ 94,621	\$ 89,400
 <u>Other Financing Uses</u>				
Debt Service/Transfer to Bond Retirement Fund	\$ 87,975	\$ 90,950	\$ 88,700	\$ 88,700
Prior Year Encumbrances				
Total Other Uses	<u>\$ 87,975</u>	<u>\$ 90,950</u>	<u>\$ 88,700</u>	<u>\$ 88,700</u>
 <u>Beginning Fund Balance</u>				
Net Increase (Decrease)	\$ -	\$ 77,069	\$ (5,854)	\$ 67
Ending Fund Balance	<u>\$ 77,069</u>	<u>\$ (82,923)</u>	<u>\$ 5,921</u>	<u>\$ 700</u>
	<u>\$ 77,069</u>	<u>\$ (5,854)</u>	<u>\$ 67</u>	<u>\$ 767</u>

Funds Not Receiving Property Tax 2022 Tax Budget

Fund	Estimated Unencumbered balance 1/1/2022	Budget Year Estimated Revenue	Total Available for Expenditures	Estimated Expenditures for Personal Services	Estimated Other Expenditures	Estimated Unnumbered Fund Balance 12/31/2022
Special Revenue Funds						
STATE HIGHWAY	\$ 121,151	\$ 90,500	\$ 211,651	\$ 12,763	\$ 55,000	\$ 143,888
STREET MAINTENANCE AND REPAIR	23,039	972,000	995,039	642,242	303,920	48,877
RECREATION	335,162	1,490,000	1,825,162	1,230,661	512,974	81,527
SWIMMING POOL	279,199	320,000	599,199	15,000	300,000	284,199
LAW ENFORCE. TRUST FUND	9,909	1,000	10,909			10,909
BEXLEY BEAUTIFICATION FUND	3,808		3,808			3,808
FRIENDS OF JEFFREY PARK FUND	1,312	1,200	2,512		1,200	1,312
ENFORCEMENT & EDUCATION FUND	20,764	600	21,364			21,364
BEXLEY YOUTH ATHLETIC FUND	8,462	10,800	19,262		12,000	7,262
TOURISM PROMOTION AND COMMUNITY EVENTS	6	3,000	3,006		3,000	6
EVENTS AND EQUIPMENT FUND	3,289		3,289			3,289
MARYANNA HOLBROOK SCHOLARSHIP	57,842	30,000	87,842		30,000	57,842
MAYOR'S COURT COMPUTER FUND	687	1,500	2,187		1,500	687
TAX INCENTIVE FUND	3,537		3,537			3,537
BEXLEY LAND BANK FUND	67,332		67,332			67,332
JEFFREY MANSION FUND	460,500		460,500			460,500
Friends of Jeffrey Mansion Preschool	1,798	500	2,298		500	1,798
Neighbors Helping Neighbors Fund	2,897		2,897			2,897
BEXLEY CELEBRATIONS AND EVENT FUND	-	65,000	65,000		65,000	-
Total Special Revenue Funds	\$ 1,400,695	\$ 2,986,100	\$ 4,386,795	\$ 1,900,667	\$ 1,285,094	\$ 1,201,034
Debt Service Funds						
BOND RETIREMENT	\$ 465,846	\$ 1,783,784	2,249,630		\$ 1,783,784	465,846
ECONOMIC DEVELOPMENT BOND SERV	16,897	91,450	108,347		91,450	16,897
Total Debt Service Funds	\$ 482,743	\$ 1,875,234	\$ 2,357,977	\$ -	\$ 1,875,234	\$ 482,743
Capital Projects Funds						
SPECIAL ASSESSMENTS	\$ 67,701	\$ 55,000	\$ 122,701		\$ 55,000	\$ 67,701
CAPITAL IMPROVEMENTS	417,443	400,000	817,443		800,000	17,443
Total Capital Projects Funds	\$ 485,145	\$ 455,000	\$ 940,145	\$ -	\$ 855,000	\$ 85,145
Enterprise Funds						
WATER	\$ 1,537,889	\$ 2,837,871	\$ 4,375,760	\$ 404,875	\$ 2,267,300	\$ 1,703,585
SEWER	2,805,515	2,900,880	5,706,395	251,125	3,030,000	2,425,270
REFUSE	1,609,919	1,295,000	2,904,919	88,297	1,150,000	1,666,622
Total Enterprise Funds	\$ 5,953,324	\$ 7,033,751	\$ 12,987,074	\$ 744,297	\$ 6,447,300	\$ 5,795,477
Fiduciary Funds						
POLICE PENSION	\$ 263,771	\$ 740,000	\$ 1,003,771	\$ 752,854	\$ 6,500	\$ 244,416
BLDG. STANDARDS FEE ASSESSMENT	10,359	1,800	12,159		1,800	10,359
UNCLAIMED FUNDS	11,491		11,491			11,491
SEWER CAPACITY FUND	14,873		14,873			14,873
POLICE OFFICER OPTIONAL EQUIPMENT FUND	14,482		14,482			14,482
HEALTH INSURANCE FUND	473,873	1,207,500	1,681,373	1,207,500		473,873
Employee Separation Fund	28,734	30,000	58,734	30,000		28,734
Total Fiduciary Funds	\$ 817,584	\$ 1,979,300	\$ 2,796,884	\$ 1,990,354	\$ 8,300	\$ 798,229