



A LOOK *at the* BUDGET

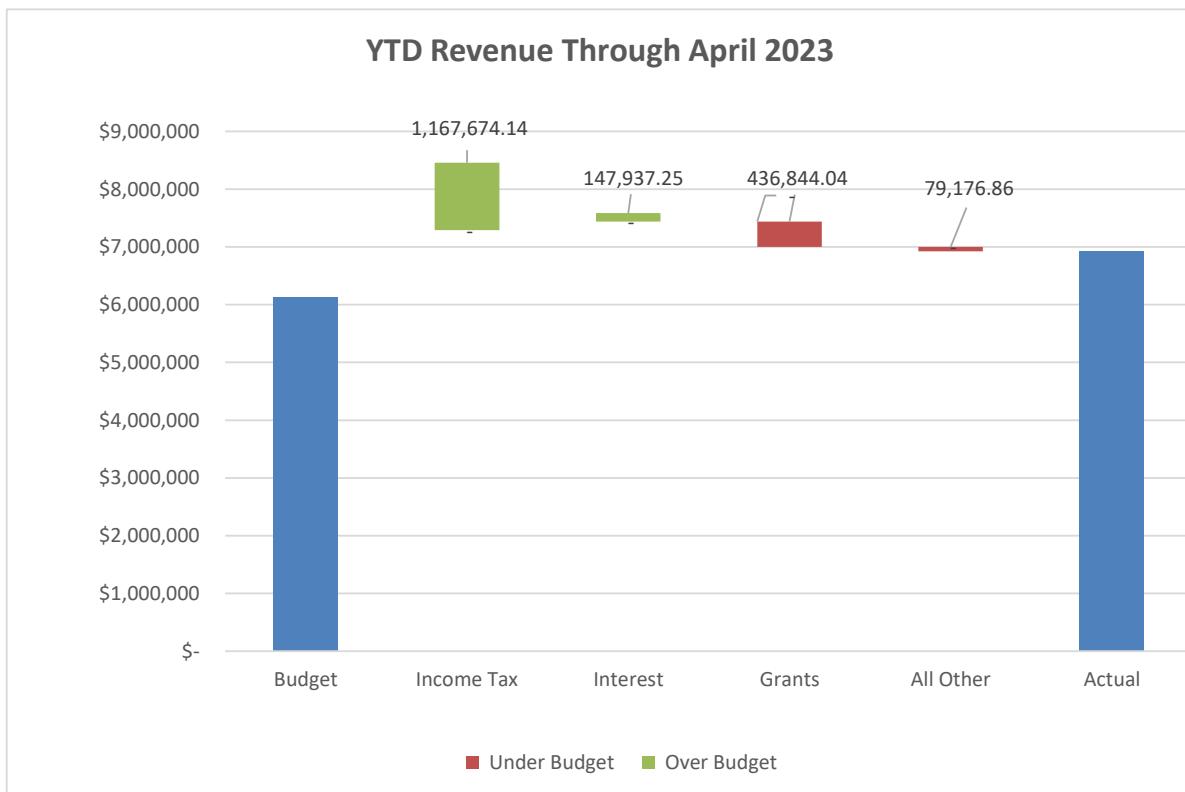
April 30, 2023 Budget Report Summary

Beecher's Bottom Line - Four things you need to know.

- 1) Income Tax continues to out perform forecast. Through April nearly \$1.2 million has been collected in excess of forecast.**
- 2) Investment income also exceeds forecast \$147,000 YTD and last year's total through April by \$165,000. Higher invested balances to do to increased income tax revenue and significantly higher yields are the primary drivers.**
- 3) Overall revenue is better than projected by \$800,000. The amount would be higher; however grants revenue is \$400,000 under the forecasted amount due to timing of expenditures related to grants and the subsequent reimbursements.**
- 4) All four major categories of spending, General Government, Public health and Safety, Public Service and Recreation are better than forecast. As a result of this and the revenue items mentioned above, the General Fund balance as of 4/30/2023 is \$1.9 million better than forecasted.**



City of Bexley



Revenue Items

Income tax was \$380,000 better than forecast for April, and is \$1,167,674 better than budget year to date.

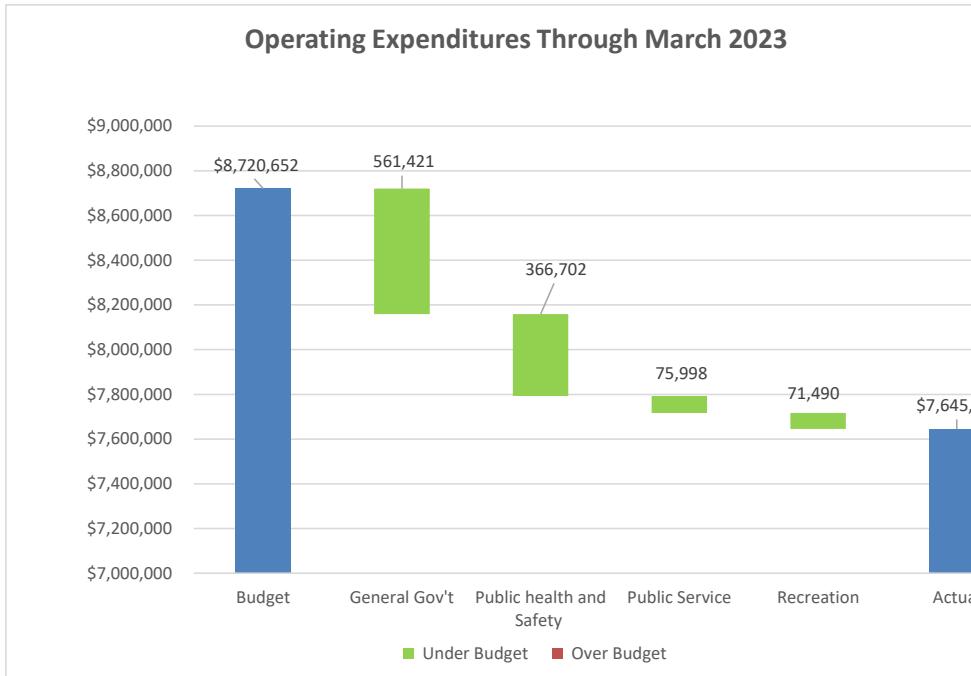
Interest again exceeded budget in April by \$29,000. There are a couple of contributing factors. First the City has higher invested funds due primarily to the increase in income tax revenue. In April 2022 the City had an invested balance of \$19.4 million. In March 2023 the investment balance was \$23.2 million. Also the average yield has increased from .96% in 2022 to 4.67% in 2023.

Grant revenue is down due to the timing of completion and reimbursement for grant funded projects. Grants expenditures are also down.

Other revenue is under budget \$30,000 partially due to timing and slight over budgeting.



City of Bexley



General Government Items

Grants Reimbursed Expenditures makes up most of the positive variance (\$470,000). As noted on the revenue chart, Grants Revenue is down by an almost matching amount.

Auditor's Department expenditures are over budget by \$52,000 primarily due to higher than anticipated income tax revenue and the resulting increase in contract payments to RITA.

Development Department Expenditures are over budget \$65,000 due to a payment to the schools for tax sharing that was inadvertently not paid in 2022. money for this expenditure was appropriated in Ordinance 1-23.

The Building Department is under budget \$68,000. Professional Contracts and Design Review and Planning within this department have a combined budget of \$265,000 but only \$32,500 has been expended YTD.

Public Health and Safety Items

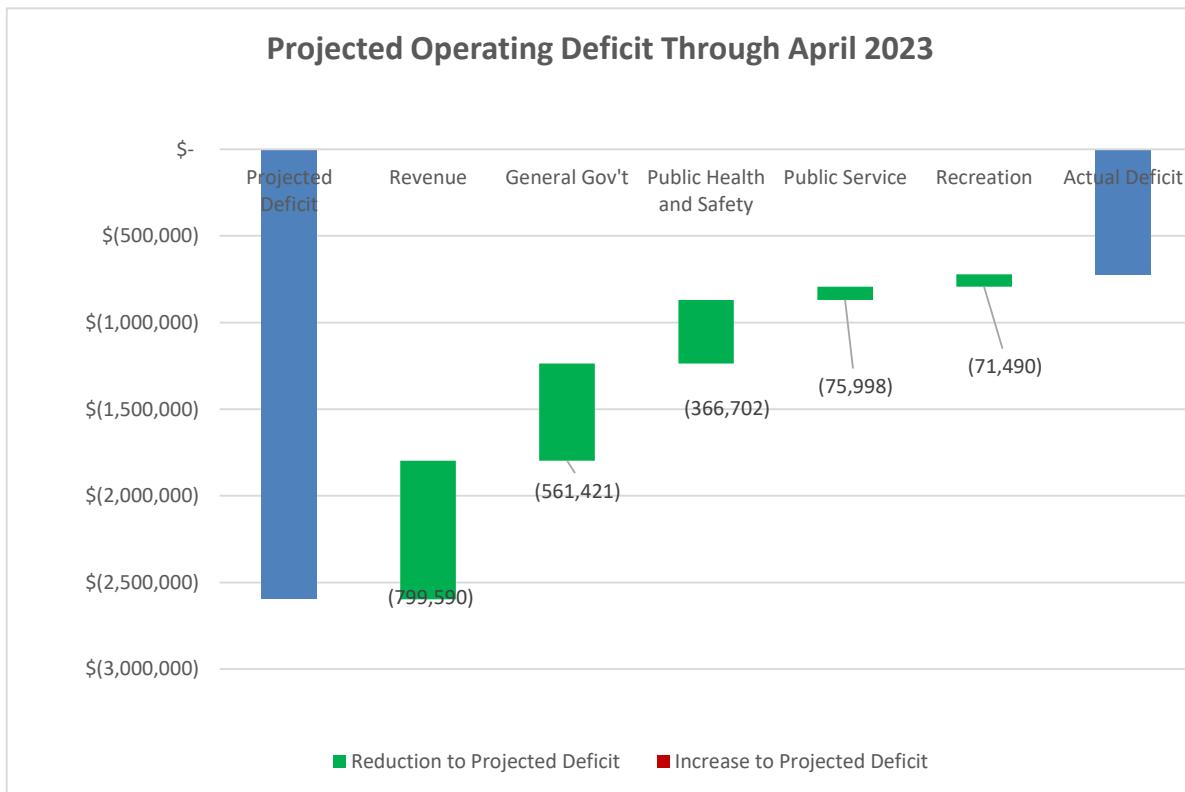
Street Lighting has a positive variance of \$54,000. The utilities account within this department has a budget of \$100,000 but only \$66 expended YTD.

Recreation Items

Parks Department expenditures are under budget by \$51,000. The Contracts and Parks Planning line items have a combined budget of \$89,000 but only \$6,700 expended YTD.



City of Bexley



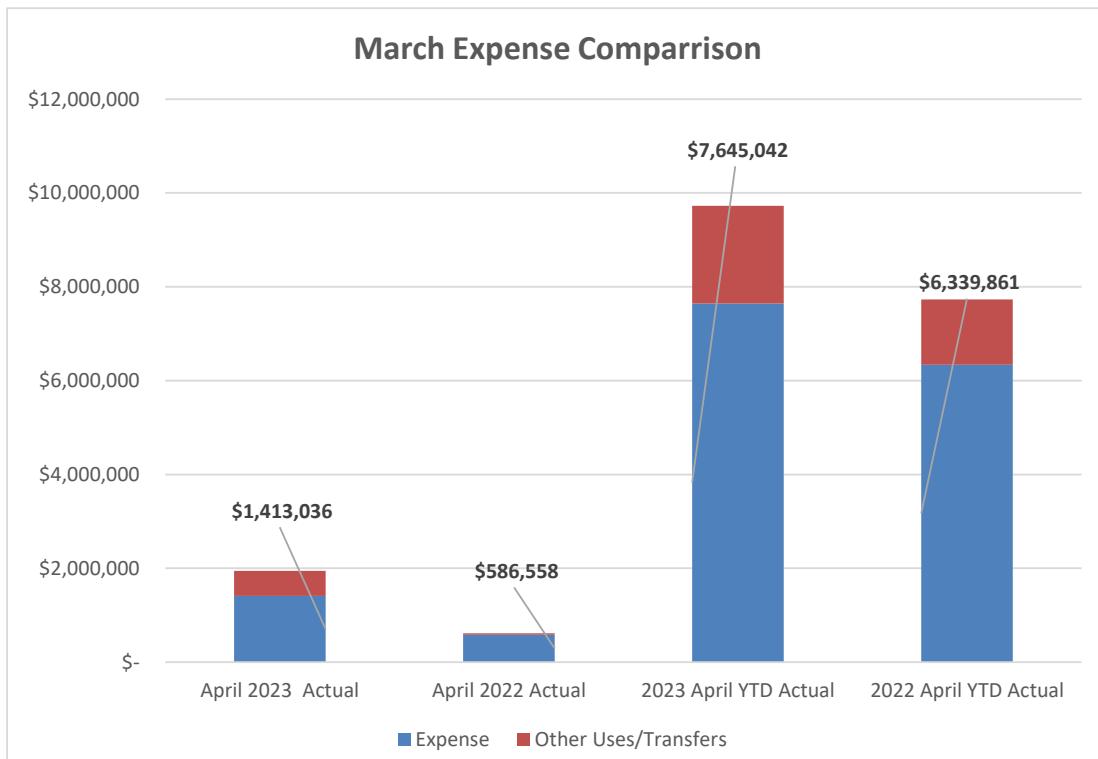
Early Year Deficit

Typically, the General Fund shows a deficit in the early part of the year, \$2.7 million for this YTD. This is due to the large amount of operating transfers in the early part of the year as well as the first semi annual installment of fire contract and the fact that income tax receipts are more concentrated in the middle/later part of the year.



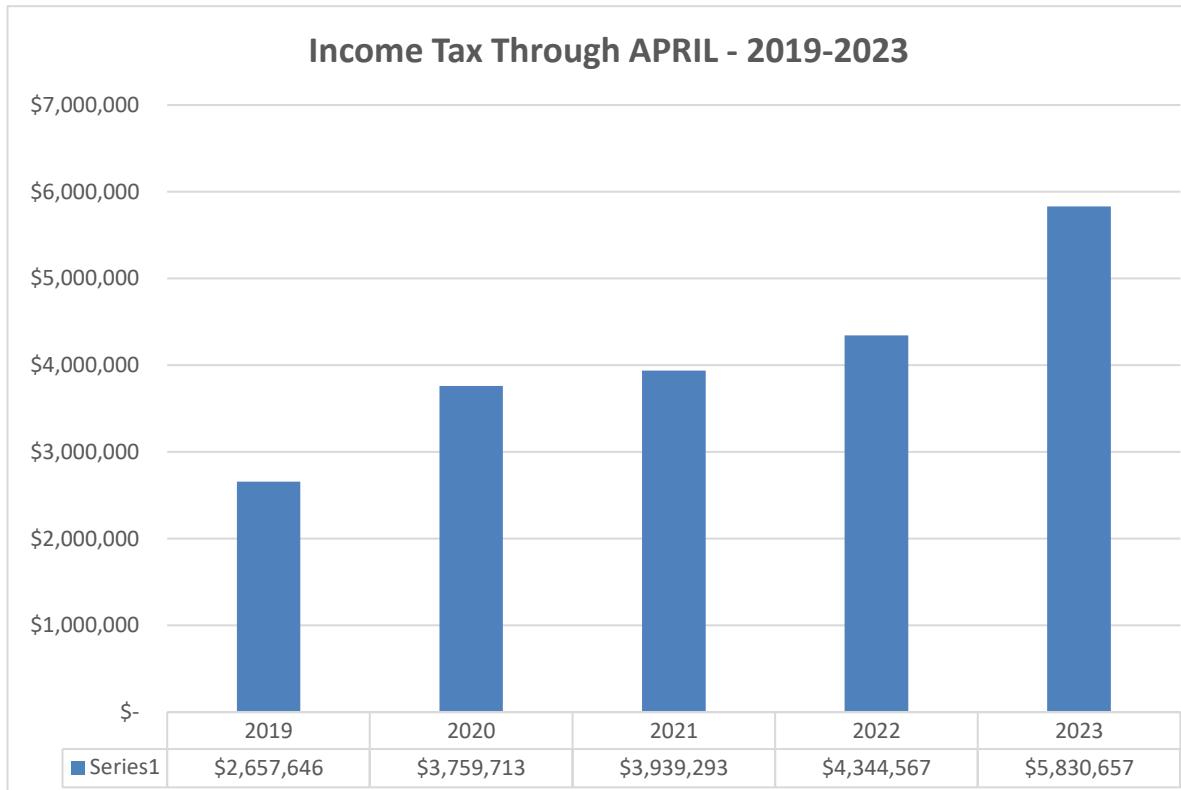
City of Bexley

April 2023 Report





City of Bexley





City of Bexley

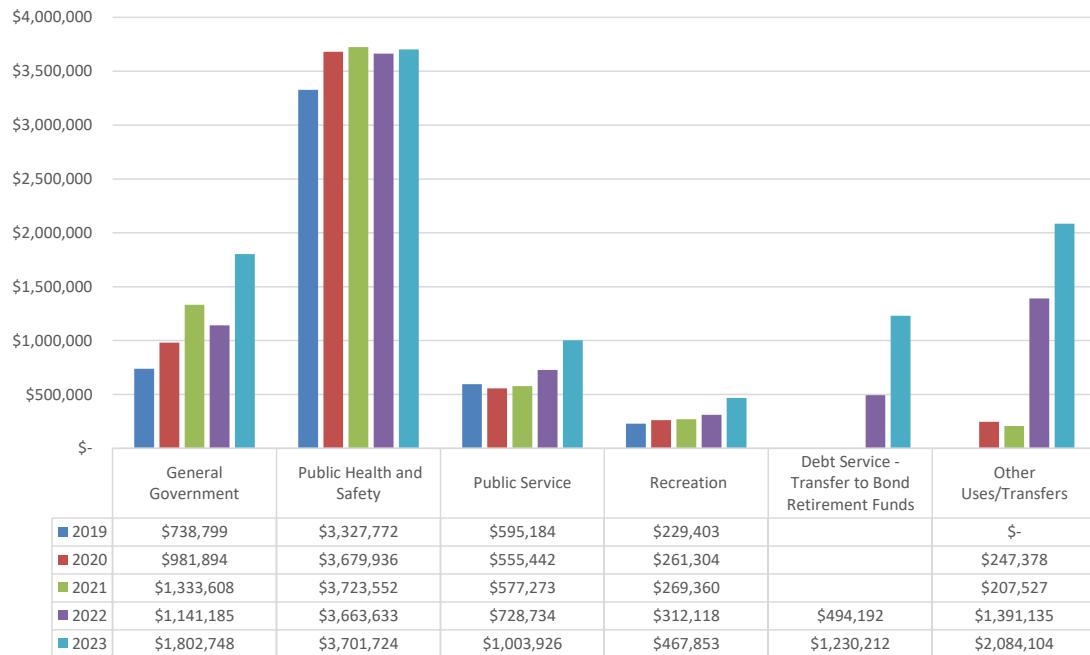
REVENUE EXPENSE AND OTHER USES/TRANSFERS THROUGH APRIL 2019-2023





City of Bexley

EXPENDITURES AND OTHER USES/TRANSFERS THROUGH APRIL MARCH 2019-2023





CITY OF BEXLEY
General Fund

April 2023 Budget vs Actual

| | April | | | Year-to-Date | | | Year over Year | |
|---|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|
| | Budget | | Actual | Better (Worse) | Budget | | Actual | Better (Worse) |
| | | | | | | | | Apr-22 |
| Revenue | | | | | | | | |
| City Income Tax | \$ 1,103,071 | \$ 1,485,815 | \$ 382,743 | \$ 4,662,983 | \$ 5,830,657 | \$ 1,167,674 | \$ 4,344,567 | \$ 1,486,089 |
| Local Government | 41,667 | 36,079 | (5,587) | 166,667 | 174,527 | 7,861 | 175,187 | (659) |
| Real Estate Tax | - | - | - | 287,500 | 324,754 | 37,254 | 318,591 | 6,163 |
| Interest | 16,667 | 44,733 | 28,066 | 66,667 | 214,604 | 147,937 | 49,128 | 165,476 |
| Building Permits | 41,333 | 37,928 | (3,405) | 165,333 | 131,212 | (34,121) | 115,337 | 15,875 |
| Franchise and ROW Fees | 7,917 | - | (7,917) | 81,668 | 43,867 | (37,800) | 37,821 | 6,046 |
| Grants | 121,583 | - | (121,583) | 486,333 | 49,489 | (436,844) | 140,132 | (90,643) |
| CIC Revenue | 14,167 | 10,000 | (4,167) | 56,667 | 52,500 | (4,167) | 102,500 | (50,000) |
| All Other | 37,417 | 23,752 | (13,664) | 149,667 | 101,463 | (48,204) | 167,799 | (66,336) |
| Totals | \$ 1,383,821 | \$ 1,638,307 | \$ 254,485 | \$ 6,123,484 | \$ 6,923,074 | \$ 799,590 | \$ 5,451,063 | \$ 1,472,011 |
| Operating Expenditures | | | | | | | | |
| General Government | | | | | | | | |
| Mayor's Office | \$ 34,224 | \$ 31,123 | \$ 3,101 | \$ 178,909 | \$ 169,569 | \$ 9,340 | \$ 166,712 | \$ 2,857 |
| Grants | 121,583 | 1,300 | 120,283 | 486,333 | 16,003 | 470,330 | 51,870 | (35,867) |
| Auditor's Office | 67,600 | 79,744 | (12,144) | 438,671 | 490,820 | (52,149) | 407,691 | 83,130 |
| Attorney's Office | 15,833 | 4,060 | 11,774 | 63,333 | 13,493 | 49,841 | 44,164 | (30,672) |
| Civil Service | 1,917 | - | 1,917 | 7,667 | 110 | 7,557 | 7,633 | (7,523) |
| City Council | 5,481 | 4,504 | 977 | 21,924 | 16,506 | 5,417 | 20,085 | (3,578) |
| Courts | 15,929 | 16,574 | (645) | 66,666 | 52,937 | 13,729 | 51,015 | 1,923 |
| Development Office | 9,281 | 4,897 | 4,384 | 39,969 | 104,968 | (64,998) | 29,606 | 75,362 |
| Technology | 39,341 | 24,600 | 14,741 | 166,198 | 115,887 | 50,311 | 108,528 | 7,359 |
| Building Department | 51,133 | 43,681 | 7,452 | 262,308 | 193,736 | 68,572 | 199,842 | (6,106) |
| Senior Programs | 13,016 | 12,932 | 84 | 63,911 | 67,274 | (3,363) | 48,777 | 18,497 |
| Boards and Commissions | 1,715 | 6 | 1,708 | 6,859 | 24 | 6,834 | 5,263 | (5,239) |
| Total General Government | \$ 377,052 | \$ 223,420 | \$ 153,632 | \$ 1,802,748 | \$ 1,241,327 | \$ 561,421 | \$ 1,141,185 | \$ 100,142 |
| Public Health and Safety | | | | | | | | |
| Police Department | \$ 471,827 | \$ 367,262 | \$ 104,565 | \$ 2,528,747 | \$ 2,215,207 | \$ 313,541 | \$ 2,214,039 | \$ 1,168 |
| Fire Contract | 1 | - | 0.50 | 1,309,589 | 1,309,589 | (1) | 1,263,755 | 45,834 |
| Emergency Warning | - | - | - | 20,475 | 19,167 | 1,308 | 18,120 | 1,047 |
| Street Lighting | 30,935 | 22,405 | 8,530 | 143,582 | 89,696 | 53,886 | 103,351 | (13,655) |
| Health Department | - | 1,531 | (1,531) | 66,034 | 68,066 | (2,033) | 64,368 | 3,698 |
| Total Public Health and Safety | \$ 502,763 | \$ 391,198 | \$ 111,564 | \$ 4,068,426 | \$ 3,701,724 | \$ 366,702 | \$ 3,663,633 | \$ 38,092 |
| Public Service | | | | | | | | |
| Service Administration | \$ 17,575 | \$ 18,198 | \$ (623) | \$ 90,571 | \$ 80,451 | \$ 10,119 | \$ 78,303 | \$ 2,149 |
| Building and Parks Maintenance | 125,914 | 120,553 | 5,362 | 619,353 | 553,474 | 65,878 | 584,431 | (30,957) |
| Street Fund Transfer | - | - | - | 370,000 | 370,000 | - | 66,000 | 304,000 |
| Total Public Service | \$ 143,489 | \$ 138,750 | \$ 4,739 | \$ 1,079,923 | \$ 1,003,926 | \$ 75,998 | \$ 728,734 | \$ 275,192 |
| Recreation | | | | | | | | |
| Jeffrey Mansion | \$ 22,568 | \$ 18,561 | \$ 4,007 | \$ 124,105 | \$ 103,672 | \$ 20,433 | \$ 144,767 | \$ (41,096) |
| Parks | 36,997 | 26,001 | 10,997 | 165,238 | 114,182 | 51,057 | 104,851 | 9,331 |
| Recreation Transfer | - | - | - | 250,000 | 250,000 | - | 62,500 | 187,500 |
| Total Recreation | \$ 59,565 | \$ 44,561 | \$ 15,004 | \$ 539,343 | \$ 467,853 | \$ 71,490 | \$ 312,118 | \$ 155,736 |
| Operating Expenditures Before Debt Service | 1,082,869 | 797,930 | 284,939 | 7,490,440 | 6,414,830 | 1,075,610 | 5,845,669 | 569,161 |
| Debt Service - Transfer to Bond Retirement Funds | 615,106 | 615,106 | - | 1,230,212 | 1,230,212 | - | 494,192 | 736,020 |
| Estimated Additional Appropriations | | | | | | | | |
| Estimated Unspent Appropriations | | | | | | | | |
| Total Operating Expenditures | \$ 1,697,975 | \$ 1,413,036 | \$ 284,939 | \$ 8,720,652 | \$ 7,645,042 | \$ 1,075,610 | \$ 6,339,861 | \$ 1,305,181 |
| Revenue Over (Under) Expenditures and Debt | \$ (314,153) | \$ 225,271 | \$ 539,424 | \$ (2,597,169) | \$ (721,968) | \$ 1,875,201 | \$ (888,799) | \$ 166,830 |
| Other Financing Sources | | | | | | | | |
| CARES Reimbursement | - | - | - | - | - | - | 52,631 | (52,631) |
| Total Other Financing Sources | - | - | - | - | - | - | 52,631 | (52,631) |
| Other Financing Uses | | | | | | | | |
| Transfer to Budget Stability | \$ 12,500 | \$ 12,500 | \$ - | \$ 37,500 | \$ 37,500 | \$ - | \$ 75,000 | \$ (37,500) |
| Transfer to Capital Improvements Fund | 262,500 | 262,500 | - | 787,500 | 787,500 | - | 500,000 | 287,500 |
| Employee Payout Fund | 7,500 | 7,500 | - | 22,500 | 22,500 | - | 15,000 | 7,500 |
| Transfer to Pool Fund | 30,000 | 30,000 | - | 90,000 | 90,000 | - | 450,000 | (360,000) |
| Transfer to Infrastructure Development | 150,000 | 150,000 | - | 450,000 | 450,000 | - | 100,000 | 350,000 |
| Transfer to Pool Replacement Fund | 50,000 | 50,000 | - | 150,000 | 150,000 | - | - | 150,000 |
| Transfer to Economic Bond Dev. | - | - | - | - | - | - | - | - |
| Prior Year Encumbrances | 143,576 | 20,358 | 123,219 | 574,304 | 546,604 | 27,701 | 251,135 | 295,469 |
| Total Other Uses | \$ 656,076 | \$ 532,858 | \$ 123,219 | \$ 2,111,804 | \$ 2,084,104 | \$ 27,701 | \$ 1,391,135 | \$ 692,969 |
| Beginning Fund Balance | | | | | | | | |
| Audit Adjustment | \$ 1,328,955 | \$ 2,569,214 | \$ 1,240,259 | \$ 5,067,699 | \$ 5,067,699 | \$ - | \$ 4,207,556 | \$ 5,067,699 |
| Net Increase (Decrease) | (970,229) | (307,587) | - | (4,708,973) | (2,806,072) | - | (2,227,303) | (4,786,325) |
| Ending Cash Fund Balance | \$ 358,726 | \$ 2,261,628 | \$ 1,902,902 | \$ 358,726 | \$ 2,261,628 | \$ 1,902,901 | \$ 1,980,253 | \$ 281,374 |

City of Bexley
Projected Resources and Appropriations
April 30, 2023

| Fund | 12/31/2022 Cash Balance | 12/31/2022 Encumbrance | 12/31/2023 Unencumbered Balance | Projected 2023 Other Sources | Reduction to Prior Year Encumbrances | Total Available Resources | 2023 Appropriations | Available Resources Year End 2023 | Notes |
|---|-------------------------|------------------------|---------------------------------|------------------------------|--------------------------------------|---------------------------|---------------------|-----------------------------------|-------|
| GENERAL FUND | 5,067,697 | 861,546 | 4,206,151 | 20,925,823 | | 25,131,974 | 20,984,083 | 4,147,891 | |
| Special Revenue Funds | | | | | | | | | |
| STATE HIGHWAY | 74,534 | 23,166 | 51,368 | 48,102 | | 99,470 | 77,412 | 22,058 | |
| STREET MAINTENANCE AND REPAIR | 99,849 | 63,484 | 35,832 | 1,080,600 | | 1,116,432 | 1,093,873 | 22,559 | |
| RECREATION | 1,010,289 | 102,631 | 907,658 | 2,110,000 | | 3,017,658 | 2,583,947 | 433,711 | |
| SWIMMING POOL | 532,828 | 46,076 | 486,752 | 440,000 | | 926,752 | 484,904 | 441,848 | |
| LAW ENFORCE. TRUST FUND | 11,266 | - | 11,266 | \$2,315.07 | | 13,581 | | 13,581 | |
| BEXLEY BEAUTIFICATION FUND | 3,808 | - | 3,808 | \$0.00 | | 3,808 | | 3,808 | |
| RIENDS OF JEFFREY PARK FUND | 1,010 | - | 1,010 | \$1,200.00 | | 2,210 | 1,200 | 1,010 | |
| ENFORCEMENT & EDUCATION FUND | 21,125 | - | 21,125 | \$351.00 | | 21,476 | | 21,476 | |
| BEXLEY YOUTH ATHLETIC FUND | 24,932 | - | 24,932 | \$5,800.00 | | 30,732 | 12,000 | 18,732 | |
| TOURISM PROMOTION AND COMMUNITY EVENTS | 7,910 | - | 7,910 | \$2,161.59 | | 10,071 | 5,000 | 5,071 | |
| EVENTS AND EQUIPMENT FUND | 3,289 | - | 3,289 | \$0.00 | | 3,289 | 1,500 | 1,789 | |
| MARYANNA HOLBROOK SCHOLARSHIP | 72,969 | - | 72,969 | \$21,568.22 | | 94,538 | 30,000 | 64,538 | |
| MAJOR'S COURT COMPUTER FUND | 3,306 | - | 3,306 | 1,000 | | 4,306 | 1,500 | 2,806 | |
| TAX INCENTIVE FUND | 3,537 | - | 3,537 | \$0.00 | | 3,537 | | 3,537 | |
| MAIN ST PUBLIC IMP. TAX INC. E | 353,782 | 75,206 | 278,576 | 1,956,500 | | 2,235,076 | 1,954,140 | 280,936 | |
| URBAN REDEVELOPMENT TAX INCREMENT EQUIVALENT FUND | 65,754 | 30,000 | 35,754 | 110,450 | | 146,204 | 107,000 | 39,204 | |
| Friends of Jeffrey Mansion Preschool | 6,160 | 1,180 | 4,980 | \$1,139.06 | | 6,119 | 5,250 | 869 | |
| Neighbors Helping Neighbors Fund | 3,231 | - | 3,231 | \$0.00 | | 3,231 | | 3,231 | |
| FARMERS MARKET | 125 | - | 125 | \$0.00 | | 125 | - | 125 | |
| BEXLEY CELEBRATIONS ASSOCIATION AND EVENTS FUND | 112 | - | 112 | \$65,000.00 | | 65,112 | 65,000 | 112 | |
| BEXLEY LAND BANK FUND | 53,113 | - | 53,113 | \$12,573.07 | | 65,686 | | 65,686 | |
| LOCAL CORONAVIRUS RELIEF FUND | 0 | - | 0 | \$686.46 | | 687 | | 687 | |
| AMERICAN RESCUE PLAN ACT | 1,291,985 | 156,876 | 1,135,109 | \$725,443.14 | | 1,860,552 | 1,860,552 | | |
| INFRASTRUCTURE DEVELOPMENT FUND | 2,400,000 | - | 2,400,000 | 600,000 | | 3,000,000 | 765,000 | 2,235,000 | |
| Total Special Revenue Funds | 6,044,913 | 498,618 | 5,545,763 | 7,184,890 | - | 12,730,652 | 7,187,726 | 5,542,926 | |
| Debt Service Funds | | | | | | | | | |
| BOND RETIREMENT | 467,505 | - | 467,505 | 1,942,516 | | 2,410,021 | 1,942,516 | 467,505 | |
| ECONOMIC DEVELOPMENT BOND SERV | 711,225 | - | 711,225 | 77,750 | | 788,975 | 788,975 | (0) | |
| Total Debt Service Funds | 1,178,729 | - | 1,178,729 | 2,020,266 | - | 3,198,995 | 2,731,491 | 467,504 | |
| Capital Projects Funds | | | | | | | | | |
| SPECIAL ASSESSMENTS | 152,105 | - | 152,105 | | | 152,105 | 94,000 | 58,105 | |
| CAPITAL IMPROVEMENTS | 2,030,307 | 1,091,882 | 938,424 | 1,050,000 | | 1,988,424 | 1,523,434 | 464,990 | |
| ROADS AND ALLEYS | 1,288,973 | 339,752 | 949,221 | 2,100,000 | | 3,049,221 | 2,265,286 | 783,935 | |
| BORAD STREET | 8,580 | - | 8,580 | \$0.00 | | 8,580 | | 8,580 | |
| ASHBOURNE AND ROOSEVELT PROJECT FUND | 164,884 | - | 164,884 | \$0.00 | | 164,884 | | 164,884 | |
| CASSINGHAM AND VERNON | - | - | - | \$1,239,564.00 | | 1,239,564 | | - | |
| SOUTH DREXEL AND GRANDON AVE. IMPROVEMENTS | 127,260 | - | 127,260 | \$1,832,599.00 | | 1,959,859 | 1,959,574 | 285 | |
| STANBURY AND CHELSEA IMPROVEMENTS FUND | 255,996 | - | 255,996 | \$4,853,393.00 | | 5,109,389 | 5,109,389 | (0) | |
| NORTH COLUMBIA AND SOUTH REMINGTON FUND | - | - | - | \$4,969,075.00 | | 4,969,075 | 4,969,075 | - | |
| Total Capital Project Funds | 4,028,104 | 1,431,634 | 2,596,470 | 16,044,631 | - | 18,641,101 | 17,160,322 | 1,480,779 | |
| Enterprise Funds | | | | | | | | | |
| WATER | 1,192,151 | 181,391 | 1,010,760 | 3,048,843 | | 4,059,603 | 3,454,753 | 604,850 | |
| SEWER | 3,486,404 | 609,031 | 2,877,373 | 2,867,468 | | 5,744,841 | 3,456,097 | 2,288,744 | |
| REFUSE | 1,279,056 | 137,686 | 1,141,370 | 1,428,599 | | 2,569,969 | 1,649,254 | 920,715 | |
| Total Enterprise Funds | 5,957,611 | 928,108 | 5,029,503 | 7,344,910 | - | 12,374,413 | 8,560,104 | 3,814,309 | |
| Fiduciary Funds | | | | | | | | | |
| POLICE PENSION | 276,708 | - | 276,708 | \$675,000 | | 951,708 | 899,115 | 52,593 | |
| BLDG. STANDARDS FEE ASSESSMENT | 16,577 | - | 16,577 | \$2,349,511 | | 18,926 | 1,800 | 17,126 | |
| UNCLAIMED FUNDS | 13,826 | - | 13,826 | \$2,335,00 | | 16,161 | | 16,161 | |
| SEWER CAPACITY FUND | 14,873 | - | 14,873 | \$0.00 | | 14,873 | | 14,873 | |
| POLICE OFFICER OPTIONAL EQUIPMENT FUND | 13,245 | 1,159 | 12,086 | \$1,608.20 | | 13,694 | 5,000 | 8,694 | |
| HEALTH INSURANCE FUND | 474,949 | - | 474,949 | \$2,186,145.00 | | 2,661,094 | 1,656,145 | 1,004,949 | |
| Employee Separation Fund | 88,734 | - | 88,734 | \$30,000.00 | | 118,734 | 30,000 | 88,734 | |
| Total Fiduciary Funds | 898,911 | 1,159 | 897,752 | 2,897,438 | - | 3,795,190 | 2,592,060 | 1,203,130 | |
| Grand Total | 23,175,966 | 3,721,066 | 19,454,368 | 56,417,957 | - | 75,872,325 | 59,215,786 | 16,656,539 | |

CITY OF BEXLEY
Non- General Funds Appropriations Report
From: 1/1/2023 to 4/30/2023

| Fund | Budget | YTD | Remaining Appropriations |
|--|----------------------|---------------------|-----------------------------|
| 02 - STATE HIGHWAY Total | \$ 100,578 | \$ 29,166 | \$ 71,412 |
| 03 - STREET MAINTENANCE AND REPAIR Total | 1,157,344 | 392,589 | 764,756 |
| 05 - RECREATION Total | 2,686,573 | 909,028 | 1,777,545 |
| 06 - BOND RETIREMENT Total | 1,942,516 | 115,409 | 1,827,107 |
| 08 - SPECIAL ASSESSMENTS Total | 94,000 | 613 | 93,387 |
| 09 - WATER Total | 3,625,132 | 1,326,707 | 2,298,424 |
| 10 - SEWER Total | 4,065,125 | 813,855 | 3,251,270 |
| 11 - REFUSE Total | 1,785,295 | 503,158 | 1,282,137 |
| 12 - POLICE PENSION Total | 899,115 | 226,417 | 672,698 |
| 13 - CAPITAL IMPROVEMENTS Total | 2,615,149 | 354,025 | 2,261,124 |
| 23 - FRIENDS OF JEFFREY PARK FUND Total | 1,200 | - | 1,200 |
| 25 - BLDG. STANDARDS FEE ASSESSMENT Total | 1,800 | - | 1,800 |
| 26 - BEXLEY YOUTH ATHLETIC FUND Total | 12,000 | - | 12,000 |
| 27 - TOURISM PROMOTION AND COMMUNITY EVENTS Total | 5,000 | - | 5,000 |
| 28 - EVENTS AND EQUIPMENT FUND Total | 1,500 | - | 1,500 |
| 29 - MARYANNA HOLBROOK SCHOLARSHIP Total | 30,000 | - | 30,000 |
| 30 - BUDGET STABILITY FUND Total | - | - | - |
| 31 - MAYOR'S COURT COMPUTER FUND Total | 1,500 | - | 1,500 |
| 34 - STREETS AND ALLEYS Total | 2,578,115 | 587,470 | 1,990,645 |
| 35 - TAX INCENTIVE FUND Total | - | - | - |
| 36 - MAIN ST PUBLIC IMP. TAX INC. E Total | 2,029,081 | 203,891 | 1,825,189 |
| 51 - ECONOMIC DEVELOPMENT BOND SERV Total | 788,975 | - | 788,975 |
| 52 - URBAN REDEVELOPMENT TAX INCREMENT EQUIVALENT FUND Total | 137,000 | 30,621 | 106,379 |
| 56 - Friends of Jeffrey Mansion Preschool Total | 6,430 | 230 | 6,200 |
| 59 - BEXLEY CELEBRATIONS ASSOCIATION AND EVENTS FUND Total | 65,000 | - | 65,000 |
| 60 - POLICE OFFICER OPTIONAL EQUIPMENT FUND Total | 5,680 | 2,316 | 3,364 |
| 62 - HEALTH INSURANCE FUND Total | 1,656,145 | 384,069 | 1,272,076 |
| 63 - Employee Separation Fund Total | 30,000 | 30,000 | - |
| 69 - CASSINGHAM AND VERNON Total | 1,239,564 | 42,008 | 1,197,556 |
| 72 - SOUTH DREXEL AND GRANDON AVE. IMPROVEMENTS Total | 1,959,574 | 294,523 | 1,665,051 |
| 73 - AMERICAN RESCUE PLAN ACT Total | 156,876 | 43,902 | 112,974 |
| 75 - INFRASTRUCTURE DEVELOPMENT FUND Total | 765,000 | 53,940 | 711,060 |
| 76 - STANBERRY AND CHELSEA IMPROVEMENTS FUND Total | 5,109,389 | 402,264 | 4,707,126 |
| 78 - NORTH COLUMBIA AND OUTH REMINGTON IMPROVEMENTS FUND Total | 4,969,075 | 51,110 | 4,917,965 |
| Grand Total | \$ 41,050,711 | \$ 6,900,703 | \$ 34,150,007 |



Statement of Cash Position
City of Bexley
Statement of Cash Position
From: 1/1/2023 to 3/31/2023

| Fund | Description | Beginning Balance | Net Revenue YTD | Net Expense YTD | Unexpended Balance |
|--------------|---|-------------------|-----------------|-----------------|--------------------|
| 1 | GENERAL FUND | \$ 5,067,697 | \$ 6,923,074 | \$ 9,729,146 | \$ 2,261,625 |
| 2 | STATE HIGHWAY | 74,534 | 15,137 | 29,166 | 60,505 |
| 3 | STREET MAINTENANCE AND REPAIR | 99,317 | 579,123 | 392,589 | 285,851 |
| 5 | RECREATION | 1,010,289 | 698,805 | 909,028 | 800,066 |
| 6 | BOND RETIREMENT | 467,505 | 1,942,516 | 115,409 | 2,294,611 |
| 8 | SPECIAL ASSESSMENTS | 152,105 | 30,803 | 613 | 182,294 |
| 9 | WATER | 1,192,151 | 967,583 | 1,326,707 | 833,027 |
| 10 | SEWER | 3,486,404 | 1,024,410 | 813,855 | 3,696,960 |
| 11 | REFUSE | 1,279,056 | 524,534 | 503,158 | 1,300,432 |
| 12 | POLICE PENSION | 276,708 | 358,516 | 226,417 | 408,807 |
| 13 | CAPITAL IMPROVEMENTS | 2,030,307 | 787,500 | 354,025 | 2,463,781 |
| 14 | SWIMMING POOL | 532,828 | 120,602 | 103,394 | 550,036 |
| 18 | LAW ENFORCE. TRUST FUND | 11,266 | - | - | 11,266 |
| 20 | BEXLEY BEAUTIFICATION FUND | 3,808 | - | - | 3,808 |
| 23 | FRIENDS OF JEFFREY PARK FUND | 1,010 | - | - | 1,010 |
| 24 | ENFORCEMENT & EDUCATION FUND | 21,125 | 150 | - | 21,275 |
| 25 | BLDG. STANDARDS FEE ASSESSMENT | 16,577 | 489 | - | 17,066 |
| 26 | BEXLEY YOUTH ATHLETIC FUND | 24,932 | - | - | 24,932 |
| 27 | TOURISM PROMOTION AND COMMUNITY EVENTS | 7,910 | 1,432 | - | 9,342 |
| 28 | EVENTS AND EQUIPMENT FUND | 3,289 | - | - | 3,289 |
| 29 | MARYANNA HOLBROOK SCHOLARSHIP | 72,969 | 1,000 | - | 73,969 |
| 30 | BUDGET STABILITY FUND | 1,875,000 | 37,500 | - | 1,912,500 |
| 31 | MAYOR'S COURT COMPUTER FUND | 3,306 | 436 | - | 3,741 |
| 32 | UNCLAIMED FUNDS | 13,826 | - | - | 13,826 |
| 34 | STREETS AND ALLEYS | 1,288,973 | 1,102,733 | 587,470 | 1,804,236 |
| 35 | TAX INCENTIVE FUND | 3,537 | - | - | 3,537 |
| 36 | MAIN ST PUBLIC IMP. TAX INC. E | 353,782 | 243,993 | 203,891 | 393,883 |
| 39 | SEWER CAPACITY FUND | 14,873 | - | - | 14,873 |
| 51 | ECONOMIC DEVELOPMENT BOND SERV | 711,225 | - | - | 711,225 |
| 52 | URBAN REDEVELOPMENT TAX INCREMENT EQUIVALENT FUND | 65,754 | 54,994 | 30,621 | 90,128 |
| 55 | BORAD STREET | 8,580 | - | - | 8,580 |
| 56 | Friends of Jeffrey Mansion Preschool | 6,160 | - | 230 | 5,930 |
| 57 | Neighbors Helping Neighbors Fund | 3,231 | - | - | 3,231 |
| 58 | FARMERS MARKET | 125 | - | - | 125 |
| 59 | BEXLEY CELEBRATIONS ASSOCIATION AND EVENTS FUND | 112 | - | - | 112 |
| 60 | POLICE OFFICER OPTIONAL EQUIPMENT FUND | 13,245 | 131 | 2,316 | 11,060 |
| 62 | HEALTH INSURANCE FUND | 474,949 | 1,207,652 | 384,069 | 1,298,532 |
| 63 | Employee Separation Fund | 88,734 | 22,500 | 30,000 | 81,234 |
| 64 | ASHBOURNE AND ROOSEVELT PROJECT FUND | 164,884 | - | - | 164,884 |
| 70 | BEXLEY LAND BANK FUND | 53,113 | - | - | 53,113 |
| 72 | SOUTH DREXEL AND GRANDON AVE. IMPROVEMENTS | 127,260 | 278,085 | 294,523 | 110,823 |
| 73 | AMERICAN RESCUE PLAN ACT | 1,291,985 | - | 43,902 | 1,248,083 |
| 75 | INFRASTRUCTURE DEVELOPMENT FUND | 2,400,000 | 450,000 | 53,940 | 2,796,060 |
| 76 | STANBURY AND CHELSEA IMPROVEMENTS FUND | 255,996 | 393,823 | 402,264 | 247,555 |
| 77 | POOL REPLACEMENT FUND | - | 150,000 | - | 150,000 |
| 78 | NORTH COLUMBIA AND OUTH REMINGTON IMPROVEMENTS FUND | - | 51,110 | 51,110 | - |
| Grand Total: | | \$ 25,050,434 | \$ 18,010,639 | \$ 16,629,850 | \$ 26,431,222 |



**RECONCILIATION OF CASH POSITION
BRECKLEY AND INVESTMENT ACCOUNT STATEMENTS**

| Bank Reconciliation as of > | 31-Jan-23 | 28-Feb-23 | 31-Mar-23 | 30-Apr-23 |
|---|----------------------|----------------------|----------------------|----------------------|
| PNC Checking Account per Bank | \$ 2,663,422 | \$ 2,783,231 | \$ 4,189,832 | \$ 2,387,903 |
| Less Outstanding Checks | \$ (115,916) | \$ (171,502) | \$ (1,376,301) | \$ (605,550) |
| Returned Item | | | | |
| Pre-posted Expense | | | | |
| Preposted Revenue | 23,368 | | | 13,447 |
| Duplicate Posting of MHS Claims | | | | |
| Other Adjustments (net) | (6,947) | 2,241 | 2,738 | 1,471 |
| PNC Account per Books | \$ 2,563,927 | \$ 2,613,970 | \$ 2,816,269 | \$ 1,797,271 |
| | | | | |
| Other Accounts: | | | | |
| STAR | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| First Financial | 224,502 | 224,588 | 224,684 | 224,862 |
| Ohio State Bank | 250,000 | 250,000 | 250,000 | 250,000 |
| Ohio State Bank (Savings) | 3,562,121 | 3,575,105 | 3,590,376 | 5,008,655 |
| US Bank Trust | 18,960,030 | 18,992,962 | 19,024,163 | 19,050,434 |
| Payroll | | | | |
| | | | | |
| Investment Accounts sub-total | \$ 23,096,653 | \$ 23,142,656 | \$ 23,189,223 | \$ 24,633,951 |
| | | | | |
| First Financial Interest | | | | |
| Net US Bank Trust Interest | | | | |
| Ohio State Bank Interest | | | | |
| Trust Fees | | | | |
| Other Adjustments - | | | | |
| Investment Accounts per Books | \$ 23,096,653 | \$ 23,142,656 | \$ 23,189,223 | \$ 24,633,951 |
| | | | | |
| Total Cash Fund Balances per Books | \$ 25,660,580 | \$ 25,756,626 | \$ 26,005,492 | \$ 26,431,222 |