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## **A LOOK *at the* BUDGET**

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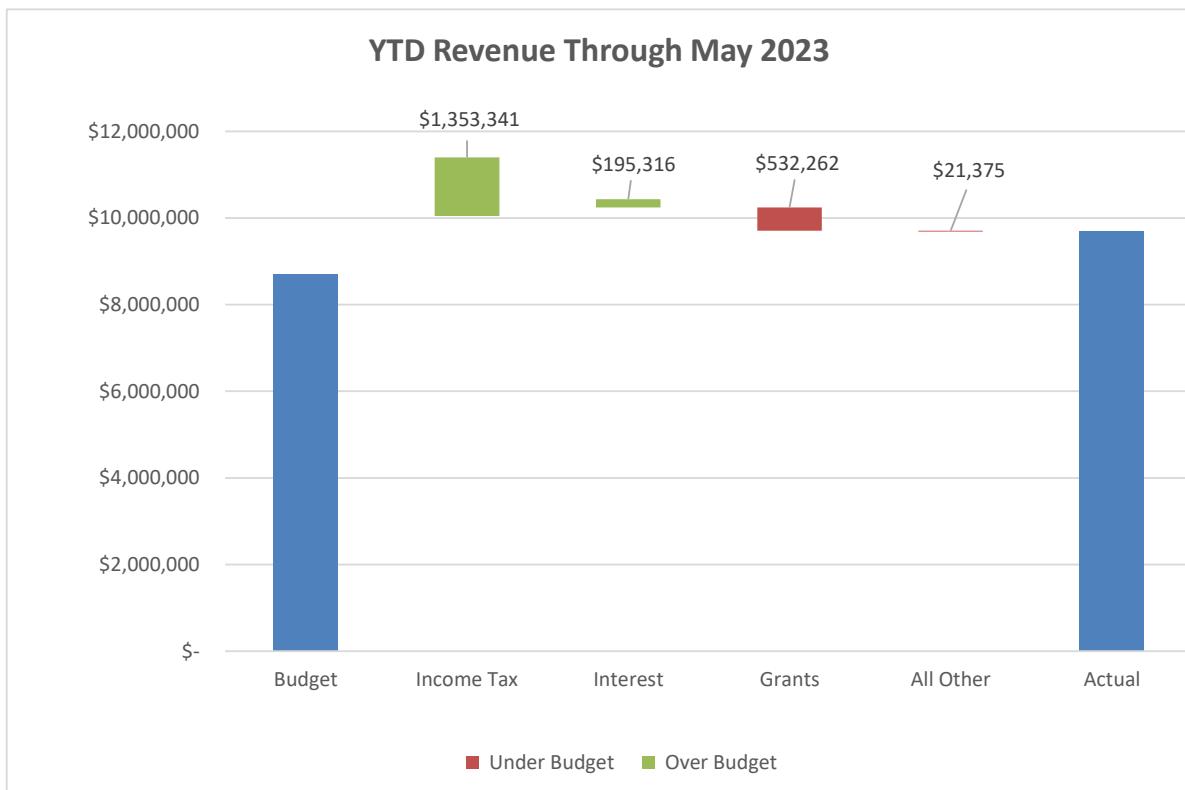
### **May 31, 2023 Budget Report Summary**

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

- 1) Income Tax continues to out perform forecast. Through May nearly \$1.35 million has been collected in excess of forecast.**
- 2) Investment income also exceeds forecast \$195,000 YTD and last year's total through May by \$218,000. 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 \$1 million. The amount would be higher; however grants revenue is \$532,000 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 the end of May is \$2.4 million better than forecasted.**



## City of Bexley



### Revenue Items

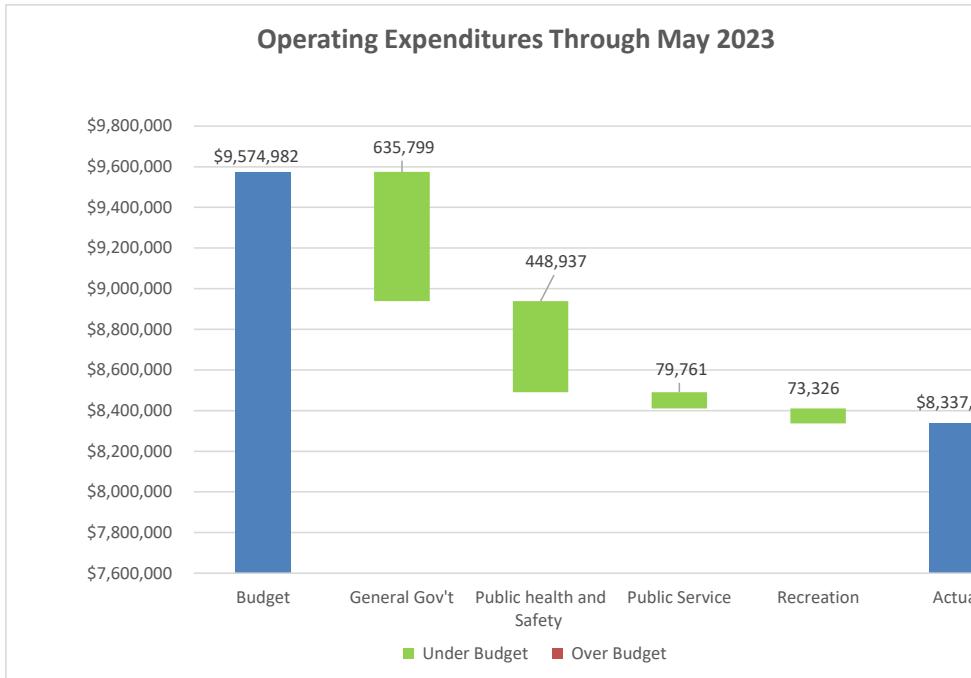
Income tax was \$185,666 better than forecast for May, and is \$1,353,341 better than budget year to date.

Interest again exceeded budget in May by \$47,000. There are a couple of contributing factors. First the City has higher invested funds due primarily to the increase in income tax revenue. In May 2022 the City had an invested balance of \$21.5 million. In May 2023 the investment balance was \$24.7 million. Also the average yield has increased from 1.26% in 2022 to 2.667% in 2023.

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



## City of Bexley



### General Government Items

Grants Reimbursed Expenditures makes up most of the positive variance (\$532,000). As noted on the revenue chart, Grants Revenue is down by an almost matching amount.

Auditor's Department expenditures are under budget by \$66,000, primarily due to higher than anticipated contract rebate from RITA.

Development Department expenditures are over budget \$62,000 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 \$79,000. Professional Contracts and Design Review and Planning within this department have a combined budget of \$265,000 but only \$52,000 has been expended YTD.

### Public Health and Safety Items

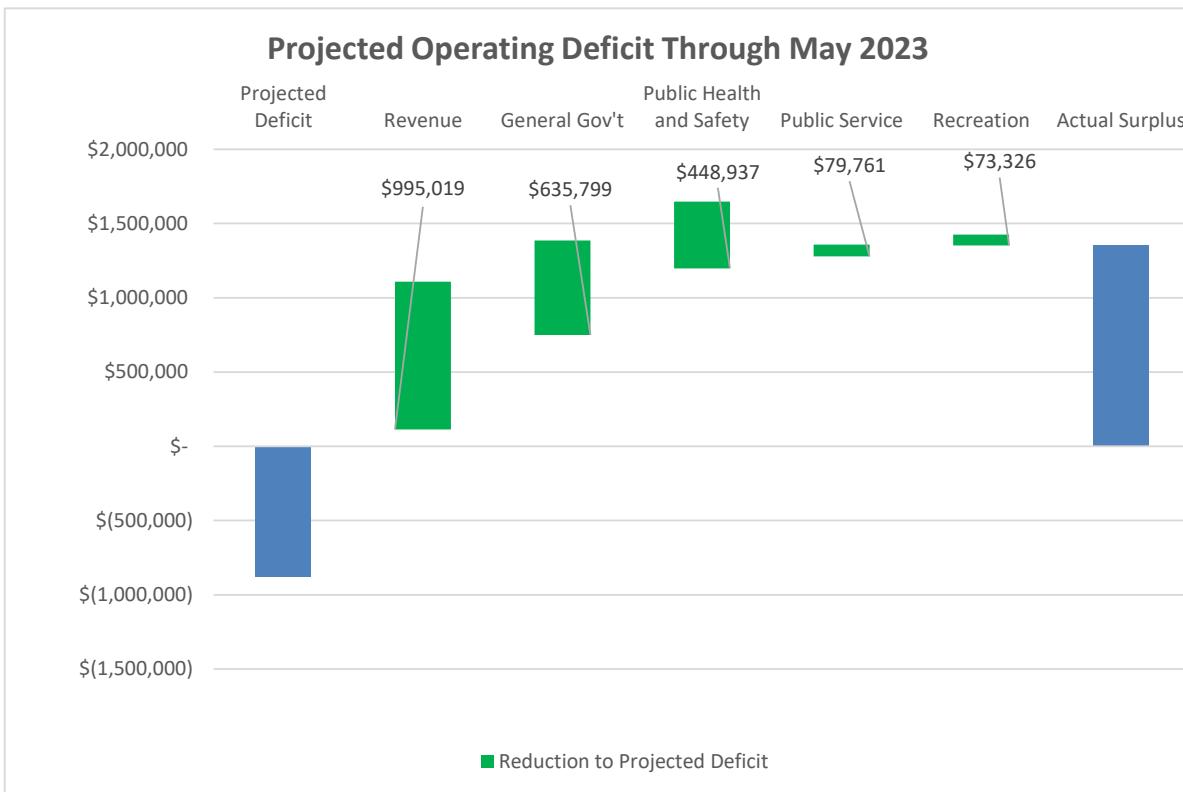
Street Lighting has a positive variance of \$70,000. The utilities account within this department has a budget of \$100,000 but only \$261 expended YTD.

### Recreation Items

Parks Department expenditures are under budget by \$50,000. The Contracts and Parks Planning line items have a combined budget of \$89,000 but only \$5,000 expended YTD.



## City of Bexley

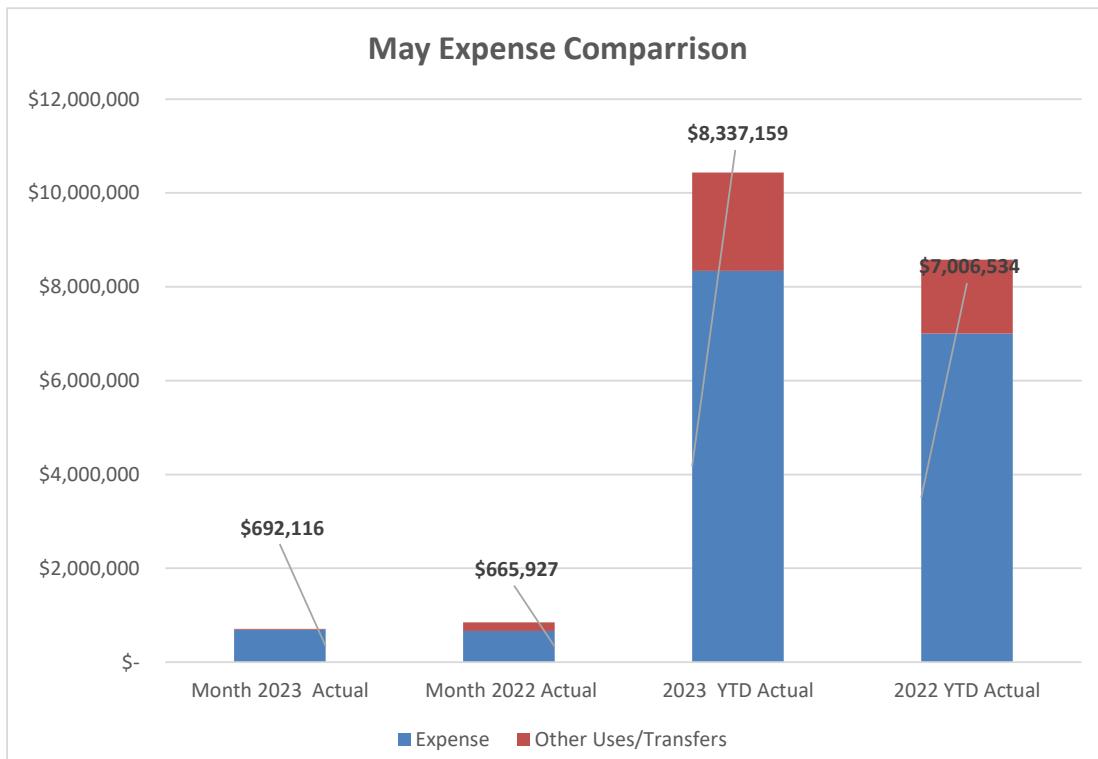


### Early Year Deficit

Typically, the General Fund shows a deficit in the early part of the year, \$800,000 projected 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. However, due to large positive variances in both revenue and expenditures, there is a YTD surplus of \$1.3 million.

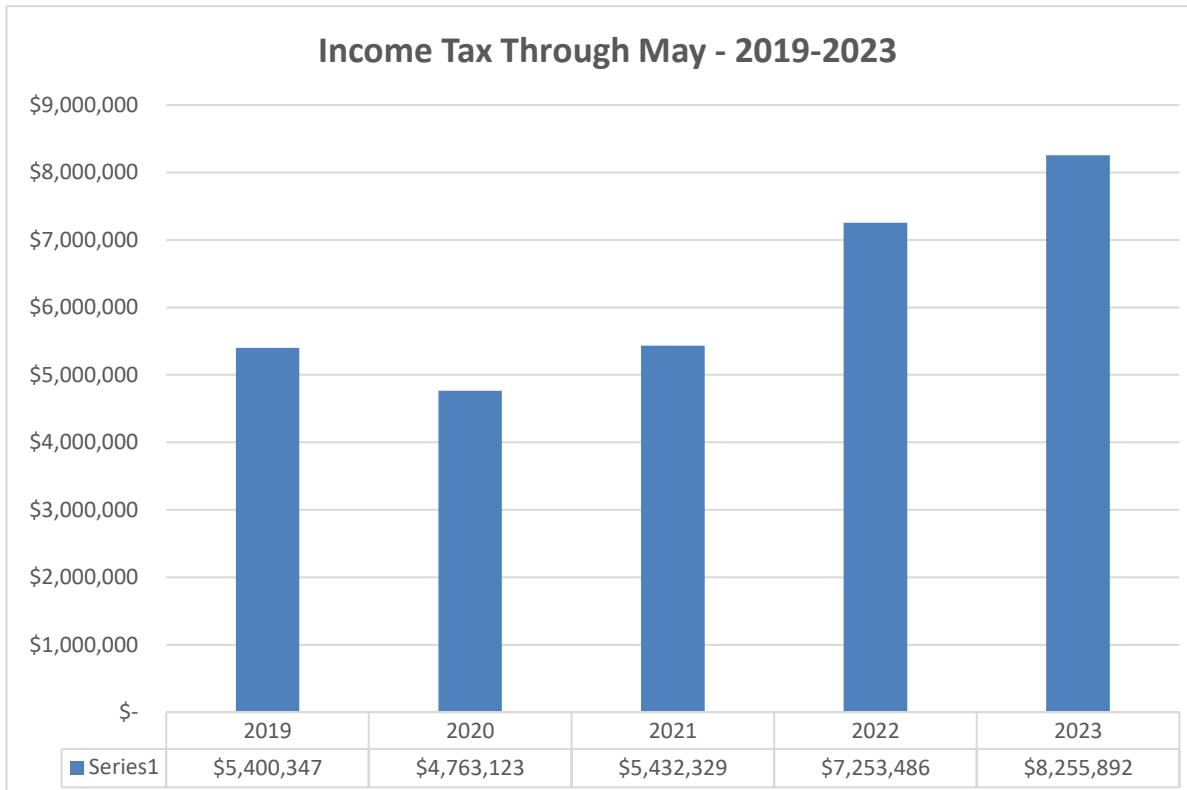


## City of Bexley





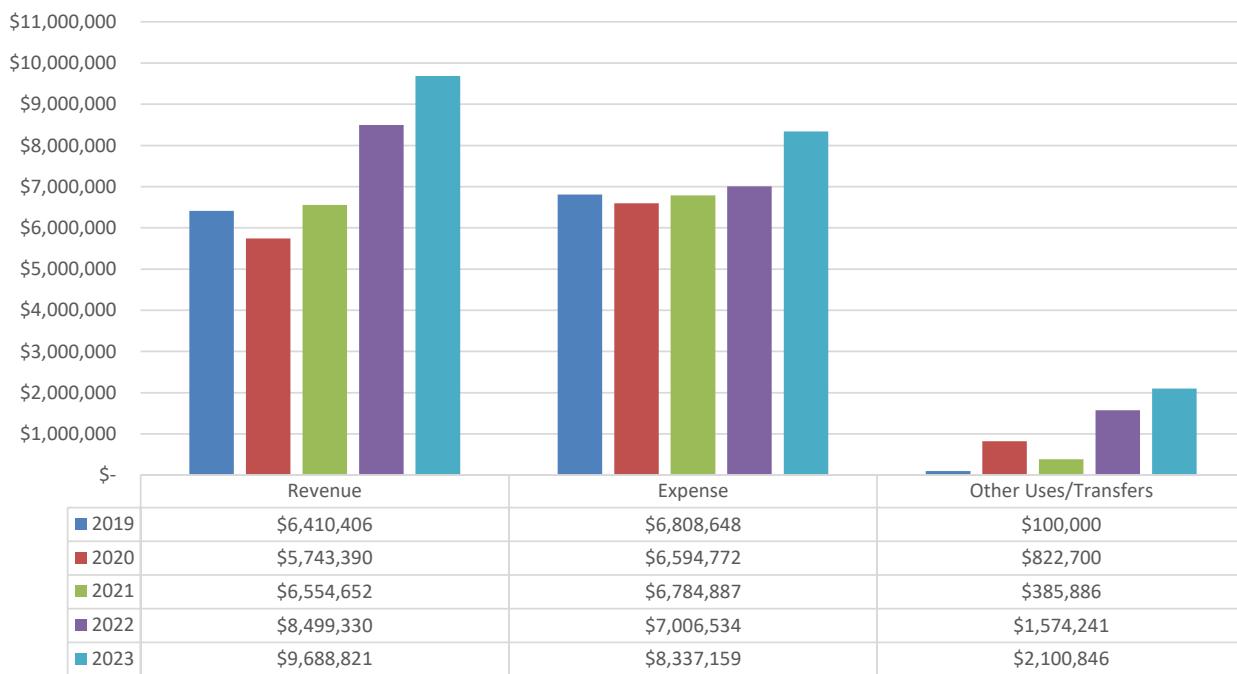
## City of Bexley





## City of Bexley

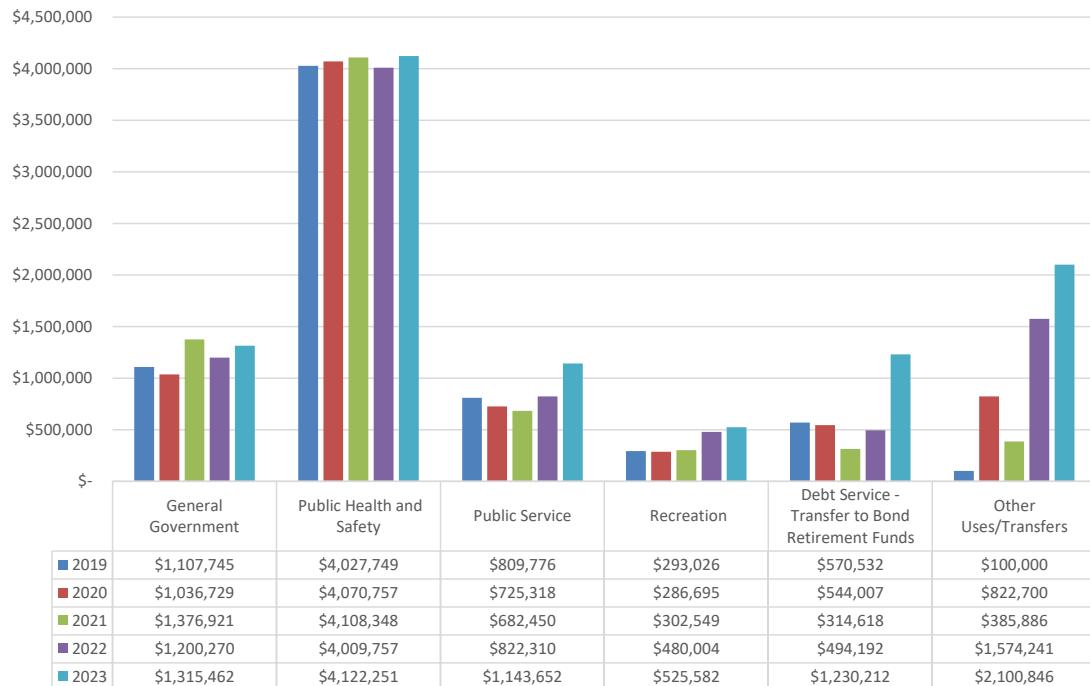
### REVENUE EXPENSE AND OTHER USES/TRANSFERS THROUGH MAY 2019-2023





## City of Bexley

### EXPENDITURES AND OTHER USES/TRANSFERS THROUGH MAY 2019-2023





**CITY OF BEXLEY**  
General Fund

**May 2023 Budget vs Actual**

	May			Year-to-Date			Year over Year			
	Budget		Actual	Better (Worse)	Budget		Actual	Better (Worse)	May-22	
	Revenue	Operating Expenditures			Revenue	Operating Expenditures				
City Income Tax	\$ 2,239,569	\$ 2,425,235	\$ 185,666	\$ 6,902,551	\$ 8,255,892	\$ 1,353,341	\$ 7,253,486	\$ 1,002,406		
Local Government	41,667	53,263	11,597	208,333	227,791	19,457	243,313	(15,522)		
Real Estate Tax	-	-	-	287,500	324,754	37,254	318,591	6,163		
Interest	16,667	64,045	47,378	83,333	278,649	195,316	60,522	218,127		
Building Permits	41,333	86,052	44,719	206,667	217,264	10,598	144,125	73,139		
Franchise and ROW Fees	57,917	6,863	(51,053)	139,584	50,731	(88,854)	40,787	9,944		
Grants	121,583	26,165	(95,418)	607,917	75,655	(532,262)	140,376	(64,721)		
CIC Revenue	14,167	14,167	0	70,833	66,667	(4,167)	116,667	(50,000)		
All Other	37,417	89,956	52,540	187,083	191,419	4,336	181,462	9,957		
Totals	\$ 2,570,319	\$ 2,765,747	\$ 195,428	\$ 8,693,802	\$ 9,688,821	\$ 995,019	\$ 8,499,330	\$ 1,189,491		
<b>Operating Expenditures</b>										
<b>General Government</b>										
Mayor's Office	\$ 34,224	\$ 35,478	\$ (1,254)	\$ 213,133	\$ 205,046	\$ 8,086	\$ 213,874	\$ (8,828)		
Grants	121,583	119,058	2,525	607,917	135,061	472,856	100,751	34,310		
Auditor's Office	(160,939)	(227,069)	66,129	277,731	263,752	13,980	268,826	(5,074)		
Attorney's Office	15,833	15,499	335	79,167	28,991	50,175	52,936	(23,944)		
Civil Service	1,917	110	1,807	9,583	220	9,363	11,045	(10,825)		
City Council	5,481	6,678	(1,197)	27,405	23,184	4,221	23,885	(701)		
Courts	15,929	12,708	3,221	82,595	65,645	16,950	63,850	1,795		
Development Office	9,281	6,130	3,151	49,250	111,098	(61,847)	35,593	75,505		
Technology	39,341	45,974	(6,634)	205,539	161,861	43,677	125,659	36,203		
Building Department	51,133	40,494	10,639	313,441	234,230	79,211	240,943	(6,713)		
Senior Programs	13,016	12,796	220	76,928	80,070	(3,142)	57,280	22,790		
Boards and Commissions	1,715	6,279	(4,564)	8,573	6,303	2,270	5,629	674		
<b>Total General Government</b>	\$ 148,513	\$ 74,135	\$ 74,378	\$ 1,951,261	\$ 1,315,462	\$ 635,799	\$ 1,200,270	\$ 115,191		
<b>Public Health and Safety</b>										
Police Department	\$ 471,827	\$ 406,025	\$ 65,801	\$ 3,000,574	\$ 2,621,232	\$ 379,342	\$ 2,552,114	\$ 69,118		
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	14,502	16,434	174,517	104,198	70,319	111,400	(7,202)		
Health Department	-	-	-	66,034	68,066	(2,033)	64,368	3,698		
<b>Total Public Health and Safety</b>	\$ 502,763	\$ 420,527	\$ 82,236	\$ 4,571,188	\$ 4,122,251	\$ 448,937	\$ 4,009,757	\$ 112,494		
<b>Public Service</b>										
Service Administration	\$ 17,575	\$ 16,326	\$ 1,249	\$ 108,146	\$ 96,777	\$ 11,369	\$ 89,873	\$ 6,904		
Building and Parks Maintenance	125,914	123,400	2,514	745,267	676,875	68,392	666,438	10,437		
Street Fund Transfer	-	-	-	370,000	370,000	-	66,000	304,000		
<b>Total Public Service</b>	\$ 143,489	\$ 139,726	\$ 3,763	\$ 1,223,413	\$ 1,143,652	\$ 79,761	\$ 822,310	\$ 321,342		
<b>Recreation</b>										
Jeffrey Mansion	\$ 22,568	\$ 19,785	\$ 2,783	\$ 146,673	\$ 123,457	\$ 23,216	\$ 105,390	\$ 18,066		
Parks	36,997	37,944	(947)	202,235	152,125	50,110	124,614	27,511		
Recreation Transfer	-	-	-	250,000	250,000	-	250,000	-		
<b>Total Recreation</b>	\$ 59,565	\$ 57,729	\$ 1,836	\$ 598,908	\$ 525,582	\$ 73,326	\$ 480,004	\$ 45,578		
<b>Operating Expenditures Before Debt Service</b>	854,330	692,116	162,214	8,344,770	7,106,947	1,237,823	6,512,342	594,605		
<b>Debt Service - Transfer to Bond Retirement Funds</b>	-	-	-	-	1,230,212	1,230,212	-	494,192	736,020	
<b>Estimated Additional Appropriations</b>										
<b>Estimated Unspent Appropriations</b>										
<b>Total Operating Expenditures</b>	\$ 854,330	\$ 692,116	\$ 162,214	\$ 9,574,982	\$ 8,337,159	\$ 1,237,823	\$ 7,006,534	\$ 1,330,625		
<b>Revenue Over (Under ) Expenditures and Debt</b>	\$ 1,715,989	\$ 2,073,630	\$ 357,642	\$ (881,180)	\$ 1,351,662	\$ 2,232,842	\$ 1,492,796	\$ (141,134)		
<b>Other Financing Sources</b>										
CARES Reimbursement	-	-	-	-	-	-	-	52,631	(52,631)	
<b>Total Other Financing Sources</b>	-	-	-	-	-	-	-	52,631	(52,631)	
<b>Other Financing Uses</b>										
Transfer to Budget Stability	\$ -	\$ -	\$ -	\$ 37,500	\$ 37,500	\$ -	\$ 75,000	\$ (37,500)		
Transfer to Capital Improvements Fund	-	-	-	787,500	787,500	-	500,000	287,500		
Employee Payout Fund	-	-	-	22,500	22,500	-	15,000	7,500		
Transfer to Pool Fund	-	-	-	90,000	90,000	-	450,000	(360,000)		
Transfer to Infrastructure Development	-	-	-	450,000	450,000	-	100,000	350,000		
Transfer to Pool Replacement Fund	-	-	-	150,000	150,000	-	-	150,000		
Transfer to Economic Bond Dev.	-	-	-	-	-	-	-	-		
Prior Year Encumbrances	143,576	16,743	126,833	717,880	563,346	154,534	434,241	129,105		
<b>Total Other Uses</b>	\$ 143,576	\$ 16,743	\$ 126,833	\$ 2,255,380	\$ 2,100,846	\$ 154,534	\$ 1,574,241	\$ 526,605		
<b>Beginning Fund Balance</b>										
Audit Adjustment	\$ 358,726	\$ 2,261,628	\$ 1,902,902	\$ 5,067,699	\$ 5,067,699	\$ -	\$ 4,207,556	\$ 5,067,699		
Net Increase (Decrease)	1,572,413	2,056,887	(3,136,560)	(749,184)	(28,814)	(4,927,926)				
<b>Ending Cash Fund Balance</b>	\$ 1,931,139	\$ 4,318,515	\$ 2,387,376	\$ 1,931,140	\$ 4,318,515	\$ 2,387,376	\$ 4,178,742	\$ 139,774		

**City of Bexley**  
**Projected Resources and Appropriations**  
**May 31, 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
<b>GENERAL FUND</b>	<b>5,067,697</b>	<b>861,546</b>	<b>4,206,151</b>	<b>20,925,823</b>		<b>25,131,974</b>	<b>22,934,083</b>	<b>2,197,891</b>	
<b>Special Revenue Funds</b>									
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	
<b>Total Special Revenue Funds</b>	<b>6,044,913</b>	<b>498,618</b>	<b>5,545,763</b>	<b>7,184,890</b>	<b>-</b>	<b>12,730,652</b>	<b>7,187,726</b>	<b>5,542,926</b>	
<b>Debt Service Funds</b>									
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)	
<b>Total Debt Service Funds</b>	<b>1,178,729</b>	<b>-</b>	<b>1,178,729</b>	<b>2,020,266</b>	<b>-</b>	<b>3,198,995</b>	<b>2,731,491</b>	<b>467,504</b>	
<b>Capital Projects Funds</b>									
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	-	
<b>Total Capital Project Funds</b>	<b>4,028,104</b>	<b>1,431,634</b>	<b>2,596,470</b>	<b>16,044,631</b>	<b>-</b>	<b>18,641,101</b>	<b>17,160,322</b>	<b>1,480,779</b>	
<b>Enterprise Funds</b>									
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	
<b>Total Enterprise Funds</b>	<b>5,957,611</b>	<b>928,108</b>	<b>5,029,503</b>	<b>7,344,910</b>	<b>-</b>	<b>12,374,413</b>	<b>8,560,104</b>	<b>3,814,309</b>	
<b>Fiduciary Funds</b>									
POLICE PENSION	276,708	-	276,708	675,000		951,708	899,115	52,593	
BLDG. STANDARDS FEE ASSESSMENT	16,577	-	16,577	\$2,349,51		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	
<b>Total Fiduciary Funds</b>	<b>898,911</b>	<b>1,159</b>	<b>897,752</b>	<b>2,897,438</b>	<b>-</b>	<b>3,795,190</b>	<b>2,592,060</b>	<b>1,203,130</b>	
<b>Grand Total</b>	<b>23,175,966</b>	<b>3,721,066</b>	<b>19,454,368</b>	<b>56,417,957</b>	<b>-</b>	<b>75,872,325</b>	<b>61,165,786</b>	<b>14,706,539</b>	

**CITY OF BEXLEY**  
**Non- General Funds Appropriations Report**  
**From: 1/1/2023 to 5/31/2023**

Fund	Budget	YTD	Remaining Appropriations
02 - STATE HIGHWAY Total	\$ 100,578	\$ 29,175	\$ 71,403
03 - STREET MAINTENANCE AND REPAIR Total	1,157,344	466,249	691,096
05 - RECREATION Total	2,686,573	1,079,243	1,607,330
06 - BOND RETIREMENT Total	1,942,516	275,410	1,667,106
08 - SPECIAL ASSESSMENTS Total	94,000	613	93,387
09 - WATER Total	3,625,132	1,424,694	2,200,437
10 - SEWER Total	4,065,125	1,510,023	2,555,102
11 - REFUSE Total	1,785,295	618,975	1,166,320
12 - POLICE PENSION Total	899,115	281,344	617,771
13 - CAPITAL IMPROVEMENTS Total	2,614,997	534,267	2,080,730
14 - SWIMMING POOL Total	530,980	171,377	359,603
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
31 - MAYOR'S COURT COMPUTER FUND Total	1,500	-	1,500
34 - STREETS AND ALLEYS Total	2,578,115	683,576	1,894,539
36 - MAIN ST PUBLIC IMP. TAX INC. E Total	2,029,081	232,845	1,796,236
51 - ECONOMIC DEVELOPMENT BOND SERV Total	788,975	16,981	771,994
52 - URBAN REDEVELOPMENT TAX INCREMENT EQIVALENT FUND Total	137,000	30,621	106,379
56 - Friends of Jeffrey Mansion Preschool Total	6,430	316	6,114
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	461,437	1,194,708
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	65,626	91,249
75 - INFRASTRUCTURE DEVELOPMENT FUND Total	765,000	53,940	711,060
76 - STANBERRY AND CHELSEA IMPROVEMENTS FUND Total	5,109,389	408,103	4,701,286
78 - NORTH COLUMBIA AND OUTH REMINGTON IMPROVEMENTS FUND Total	4,969,075	51,110	4,917,965
<b>Grand Total</b>	<b>\$ 41,050,559</b>	<b>\$ 8,764,772</b>	<b>\$ 32,285,787</b>



**Statement of Cash Position**  
**City of Bexley**  
**Statement of Cash Position**  
**From: 1/1/2023 to 5/31/2023**

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expense YTD	Unexpended Balance
1	GENERAL FUND	\$ 5,067,697	\$ 9,688,821	\$ 12,388,411	\$ 2,368,107
2	STATE HIGHWAY	74,534	19,246	29,175	64,605
3	STREET MAINTENANCE AND REPAIR	99,317	636,032	466,249	269,100
5	RECREATION	1,010,289	983,904	1,079,243	914,951
6	BOND RETIREMENT	467,505	1,942,516	275,410	2,134,611
8	SPECIAL ASSESSMENTS	152,105	30,803	613	182,294
9	WATER	1,192,151	1,239,600	1,424,694	1,007,057
10	SEWER	3,486,404	1,341,583	1,510,023	3,317,963
11	REFUSE	1,279,056	692,911	618,975	1,352,991
12	POLICE PENSION	276,708	397,338	281,344	392,701
13	CAPITAL IMPROVEMENTS	2,030,307	787,500	534,267	2,283,540
14	SWIMMING POOL	532,828	163,320	171,377	524,771
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	275	-	21,400
25	BLDG. STANDARDS FEE ASSESSMENT	16,577	605	-	17,182
26	BEXLEY YOUTH ATHLETIC FUND	24,932	725	-	25,657
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	1,500	-	74,469
30	BUDGET STABILITY FUND	1,875,000	37,500	-	1,912,500
31	MAYOR'S COURT COMPUTER FUND	3,306	564	-	3,870
32	UNCLAIMED FUNDS	13,826	-	-	13,826
34	STREETS AND ALLEYS	1,288,973	1,108,793	683,576	1,714,190
35	TAX INCENTIVE FUND	3,537	-	-	3,537
36	MAIN ST PUBLIC IMP. TAX INC. E	353,782	2,201,095	232,845	2,322,032
39	SEWER CAPACITY FUND	14,873	-	-	14,873
51	ECONOMIC DEVELOPMENT BOND SERV	711,225	-	16,981	694,244
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	-	316	5,844
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	183	2,316	11,112
62	HEALTH INSURANCE FUND	474,949	1,207,652	461,437	1,221,164
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	-	65,626	1,226,359
75	INFRASTRUCTURE DEVELOPMENT FUND	2,400,000	450,000	53,940	2,796,060
76	STANBURY AND CHELSEA IMPROVEMENTS FUND	255,996	393,823	408,103	241,716
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	\$ 23,926,418	\$ 21,153,183	\$ 27,823,669



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

Bank Reconciliation as of >	28-Feb-23	31-Mar-23	30-Apr-23	31-May-23
PNC Checking Account per Bank	\$ 2,783,231	\$ 4,189,832	\$ 2,387,903	\$ 3,259,471
Less Outstanding Checks	\$ (171,502)	\$ (1,376,301)	\$ (605,550)	\$ (135,216)
Returned Item				
Pre-posted Expense				
Preposted Revenue				13,447
Duplicate Posting of MHS Claims				
Other Adjustments (net)	2,241	2,738	1,471	1,275
PNC Account per Books	\$ 2,613,970	\$ 2,816,269	\$ 1,797,271	\$ 3,125,530
<b>Other Accounts:</b>				
STAR	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
First Financial	224,588	224,684	224,862	225,053
Ohio State Bank	250,000	250,000	250,000	250,000
Ohio State Bank (Savings)	3,575,105	3,590,376	5,008,655	5,031,914
US Bank Trust	18,992,962	19,024,163	19,050,434	19,091,172
Payroll				
<b>Investment Accounts sub-total</b>	<b>\$ 23,142,656</b>	<b>\$ 23,189,223</b>	<b>\$ 24,633,951</b>	<b>\$ 24,698,139</b>
<b>First Financial Interest</b>				
<b>Net US Bank Trust Interest</b>				
<b>Ohio State Bank Interest</b>				
<b>Trust Fees</b>				
<b>Other Adjustments -</b>				
<b>Investment Accounts per Books</b>	<b>\$ 23,142,656</b>	<b>\$ 23,189,223</b>	<b>\$ 24,633,951</b>	<b>\$ 24,698,139</b>
<b>Total Cash Fund Balances per Books</b>	<b>\$ 25,756,626</b>	<b>\$ 26,005,492</b>	<b>\$ 26,431,222</b>	<b>\$ 27,823,669</b>