



Municipal Program of Services

ADOPTED BUDGET FOR 2019-2020



November 2, 2018

President Kip Greenhill
And members of City Council
City of Upper Arlington
3600 Tremont Road
Upper Arlington, Ohio 43221

Dear Council President and Members of City Council:

In accordance with Section XI of the City of Upper Arlington Charter, it is my duty and honor as City Manager to present you with the 2019-2020 Municipal Services Program. This budget provides the resources necessary for us to continue the high level of services our citizens expect and deserve, and provides for reinvestments in public infrastructure and parks. Five-year projections indicate we will continue to have capacity for producing structurally sound budgets while keeping our 10-year Capital Improvement Program updated and financed. This is thanks to the leadership of present and past Council bodies, updates and adherence to a strong set of fiscal policies and financial accountability practices, the cumulative effect of our proactive economic development program, voter support of an increase in the income tax rate to fund capital improvements, and a strong economy.

We are ever mindful of challenges that may lie ahead, so that we are positioned to weather future revenue reductions that may occur. While the City's financial policies already require a fund balance of 30% of annual expenditures, the current reserve exceeds this threshold. Threats include a potential decrease of the Local Government Fund—always an area of concern for Ohio municipalities like Upper Arlington—and the inevitability of an economic downturn.

2018 Highlights & Accomplishments

We are confident the City will retain its standing as a Triple A community, following mid-November meetings with S & P Global and Moody's Investors Service ratings agencies. If we are successful, it will mark the 10th consecutive time we have received the highest possible financial rating from both of these rating agencies, an accomplishment that speaks to exceptional fiscal policies and oversight and translates to significant interest rate savings when we issue bonds to support capital projects.

Seeking alternate funding sources continues to be a priority. Recent accomplishments include: a grant of \$100,000 for the Wyandot Shared-Use path on Masters Drive; a grant of \$200,000 to support the pending Veterans Plaza project at Mallway Park; donations totaling \$280,000 for the Centennial Plaza and History Walk project at Northam Park; a grant of \$7.4 million in support of the reconstruction of Fishinger Road, which includes the addition of new sidewalks; a shared grant supporting a partnership with the City

of Columbus and other surrounding communities for the expansion of the COGO bike system, with five stations installed in Upper Arlington; a \$73,000 grant in support of the Fire Division's CARES Program; and two grants enabling the Fire Division to purchase a CPR machine and an ultrasound device for one of its medic trucks.

Infrastructure improvements successfully completed in 2018 included: reconstruction of sections of Abington, Brandon, Cheshire, Coventry, Fairfax, Lytham, Reed, Sudbury and Tewksbury roads, Anson Street, Ashland and Westwood avenues, Bickley Place, and Donna and Stonehaven drives; street resurfacing work on sections of 15 streets; waterline replacements on sections of Charing, Cheshire, Dorset and Inchcliff roads, Grace Lane and Osborn Drive; completion of year two of the 12-year Sustainable Sewer Solutions program; replacement of the Dorset Road bridge; storm drainage improvements on Tewksbury Road; streetlight replacements for sections of Kioka, McCoy and Northam roads; and traffic signal improvements at Lane Avenue & Northwest Boulevard, and Guilford Road & Northwest Boulevard.

Since the City expanded its Capital Improvement Program to 10 years, from 2014 through 2018 approximately \$53 million has been invested in our streets, waterlines, bridges, sanitary sewer lines, streetlights and traffic signals, with positive results. The most recent two-year street paving conditions rating exercise—a process for measuring road conditions to help prioritize projects—continues a trend of improvement: the average rating for pavement condition has shifted from 82.7 in 2012 to 89.2 in 2018 (out of 100); and curb conditions have improved from an average of 2.3 in 2012 to 1.9 in 2018 (on a scale of one to five, with one being the best condition).

The business and development arena remained strong in 2018 with several notable projects: Heartland Bank is constructing a two-story building at the northwest corner of Lane Avenue and Northwest Boulevard that will include Heartland Planning associates on the second floor; second floor space at the Shops on Lane Avenue is being converted into a COhatch shared working space; the Upper Arlington Veterinary Hospital is converting a two-story office building on Lane Avenue into an expanded practice with office space above; construction is in progress for a Brassica Restaurant on Lane Avenue that will include the parent company's corporate headquarters. While relatively small projects, they all help to diversify the business base while providing enhanced amenities and services to residents.

Significant headway was made on two larger economic development projects in 2018—the Arlington Gateway and Crawford Hoying projects on Lane Avenue have both completed the City's development review process, with plans to break ground early in 2019.

Arlington Gateway—located at the southeast corner of Lane Avenue and North Star Road—is a mixed-use project, with ground floor retail, restaurant and bank uses totaling 27,000 square feet, 218 apartments on the 2nd-6th floors that wrap around a seven-story parking garage with 843 spaces, and an additional five stories in the center of the project designated for 133,000 square feet of office space, with a major, national tenant identified. The developer and City are finalizing a development agreement funded through Tax Increment Financing and a revenue sharing agreement, worth an estimated \$22.4 million dollars.

The Crawford Hoying mixed-use development is on the north side of Lane Avenue. Phase I, on the east side of Westmont Boulevard, includes a five-story, 116-room, Marriott TownePlace Suites Hotel, with two condominium buildings totaling eight units behind the hotel, along with surface parking. Phase II, west of Westmont, includes a five-story, mixed-use building, with 12,000 square feet of first floor retail and restaurant space, 20,000 square feet of second floor office space, residential apartment units on the third-fifth floors, and a 248-space parking garage wrapped by two-story townhomes to the north. A new access road between Westmont and Chester to the north of the project will be built to help with traffic in the area.

Two other projects on the horizon are worth mention. First Community Village is in the beginning stages of its plans to construct a five story, 70-unit independent living building—The Fairfax— above a 70-space parking garage. Last but not least, the Upper Arlington Schools is implementing its facilities master plan, which entails rebuilding the High School and replacing or renovating all five elementary schools, with all these projects to receive the appropriate level of review, vetting and inspection by our Community Development Department.

Strong reinvestment trends continue in both the commercial and residential arenas. While lower than 2016's high of \$111.6 million in permitted construction value, the 2017 total of \$100.6 million is still impressive. As of October, 2018 is continuing this trend at \$85 million. Looking ahead to projects like Arlington Gateway, Crawford-Hoying and First Community Village, along with several Upper Arlington Schools renovation projects, the 2019 construction value could be more than triple a typical year.

Recognizing the potential impacts of current housing trends—such as larger rebuilds and lot splits—on existing neighborhoods, the Community Development Department contracted with Planning NEXT to undertake a study of the River Ridge/Kingsdale West district in late 2017/early 2018. The process considered housing trends, neighborhood connectivity, pedestrian access, safety, traffic and more, and included several opportunities for public input. The resulting report sets forth a series of recommendations designed to preserve and enhance the neighborhood's existing character that are now being addressed in a series of steps, such as minor zoning code amendments, and plans to install sidewalks along Mountview Road.

As the City considered improvement options at Northam Park, it was clear a review of the community's entire park system was necessary. This process—led by PROS Consulting—began in the summer of 2017 and will conclude by the close of 2018. The Parks & Recreation Comprehensive Plan is seen as a vital step in guiding future decision-making on how to get the most value from our limited parks and the facilities within them, while fulfilling the community's recreational needs. The process has included extensive community engagement with focus groups, public meetings, an online questionnaire and statistically-valid survey, alongside detailed background research and analysis, and evaluations of existing facilities. The draft report and recommendations will be shared with City Council and the community in November, with Council expected to vote on the final document in December.

Tied to the Comprehensive Plan, this summer and fall the City explored an unexpected opportunity to purchase land on Case Road from the City of Columbus, as part of a park development partnership proposal, with Upper Arlington hoping to develop much needed sports fields on the property. Sadly the City of Columbus decided to retain the parcel, but the City stands at the ready to explore future partnership opportunities such as this in the hopes of better addressing our community's recreational needs.

A spinoff study of the community's arts and cultural programming began this fall, with the goal of setting the standard and strategic direction for planning and implementing a full range of creative endeavors, from public art to cultural programming. Local firm, Designing Local, Ltd, is conducting this study, to include focus groups, public meetings and survey activities.

Following an extensive review of the challenges associated with the City's former "pay as you throw" Solid Waste Service approach, we reshaped our expectations for streamlined services in 2017. At the start of 2018, our community underwent a successful transition to the new approach, with solid waste provider Local Waste Services. All households have uniform recycling and trash containers with lids and wheels, and residents can now dispose of yard waste and bulk items at no extra charge. The results include cleaner streets on trash day, an efficient collection process and a drastic decrease in complaints, at pricing similar to 1992 fees.

Another critical issue under review at the City for approximately six years—that of the best solution for providing 911/dispatching services to the community—concluded with a successful partnership with the Northwest Regional Emergency Communications Center (NRECC), at the City of Dublin. Early in 2017—at the recommendation of the Police and Fire chiefs—the City selected NRECC as its preferred service partner, and transition preparations began. By early October, fire and EMS emergency calls and all landline calls moved to NRECC, with Police calls following early in 2018. To say this was a seamless transition is an understatement, and we are confident that our residents are receiving the very best level of service at a time when they most need our assistance.

The community had been looking forward to 2018 for a very special reason—Upper Arlington is celebrating its 100th anniversary this year. Thanks to the planning efforts of the Centennial Task Force, the community has celebrated this milestone year in a number of memorable ways. The most notable project is the signature Legacy Project—the Centennial Plaza and History Walk at Northam Park. Resident input helped shape the project during the planning stages, then the Task Force set about raising \$280,000 in donations, including generous support from the Upper Arlington Rotary Club, the Upper Arlington Community Foundation, the Upper Arlington Civic Association and the Kiwanis Club of Northwest Columbus. Dedicated to the community at this year's Fourth of July Celebrations, the Centennial Plaza—located at the park entry, between the pool and playground—features sculptures of a larger-than-life-size bronze adult bear and two cubs by former UA resident Alan Hamwi, set within an attractive gathering space with benches and landscaping. Along the walkway through the parking lot, significant landscaping improvements are accompanied by a series of 10 plaques depicting snapshots of Upper Arlington's history.

Looking Ahead

Plans for the 2019 Capital Improvement Program indicate another busy one for construction projects, to include: Street Reconstruction projects on sections of Dorset, Oakridge, Shoreham, Wareham and Woodbridge roads, Cresthill, Fairfax, Osborn and Stonehaven drives, Grace Lane, and Stonehaven Court; Street Maintenance projects on sections of nine streets; waterline replacements for sections of Charing, Cheshire, Inchcliff and Dorset/Mountview roads, Grace Lane and Osborn Drive; the reconstruction of Henderson Road from Sawmill Road to Riverside Drive, to include the addition of curb and gutter, storm sewer improvements and pedestrian/bicycle accommodations; year three of the 12-year Sustainable Sewer Solutions program.

We will see a transition from planning to implementation of the Parks & Recreation Comprehensive Plan, with several capital projects identified for 2019: design work for the replacement of the Devon Pool mechanical building, with construction expected to begin following the 2019 swim season; replacement of the Reed Road Park playground; repairs and upgrades to the Tremont Park fountain; expanding the pathway at the Northam Park entry from Northam Road, in conjunction with installation of the Petro Plaza entry feature; a review of the needs and options for an initial phase of renovations at the Northam Park Tennis Courts; detailed design work for the Veterans Plaza at Mallway Park; to begin phasing in standardized park amenities, such as benches and picnic tables. A focus will continue to be placed on improvements to existing sports fields, as well as considering possible options for expanding the City's sports field inventory. Additionally, per a Comprehensive Plan recommendation, we anticipate conducting a feasibility study on indoor recreation options.

A brief summary of important budget revenue and expenditure highlights follows.

Revenue Highlights

- Income tax receipts in 2018 have been strong, resulting in a mid-year, \$0.8 million increase in our year-end projection, to approximately \$27.4 million.
- Looking ahead, projections for 2019 are positive, at approximately \$28 million.
- This upward trend is attributable in part to a continued growth in the economy but credit must also be given to the positive impacts of the City's proactive economic development program, including some of the projects mentioned previously.
- Of this amount we estimate that approximately \$7.6 million in income tax collections will be dedicated to capital improvements—a combination of existing operating fund revenues that are set aside for capital needs and the new revenue source generated from the 2014 voter approved .5% increase in the income tax rate.
- Property tax revenues are expected to remain flat in 2019 after receiving a 12% boost in 2018 the Franklin County triennial valuation update.
- Consistent with recommendations from the Citizen Financial Review Task Force, it has been necessary to review the fees associated with the City's Water Fund and Sewer Fund. Without action, operations and planned capital improvements in both areas will deplete these two dedicated funds, in 2021 and 2022 respectively. Therefore, increases are being proposed to both the water and sewer surcharge amounts.

Expenditures

- The 2019 operating budget will be approximately 6% greater than the previous year, primarily due to non-routine expenditures such as replacing the roof at the Municipal Service Center and repairs on the Zollinger Road Water Tower.
- We are proposing average wage increases of 2.75% for general employees in 2019, depending on the outcome of merit-based performance appraisals.
- With completion of salary and benefit negotiations with the Police Division union still pending, the 2019 budget does not currently include funds to cover increases.
- Contract negotiations for the Fire Division will occur next year, for a start date of 2020, therefore the 2020 budget does not reflect the funds necessary to cover any increases.
- Six new positions are included (2 proposed) within the 2019 budget when compared with the 2018 Biennial Budget Supplement:
 - Two School Resource Officers that will provide support to the Schools middle and elementary schools, through a shared-cost agreement with Upper Arlington Schools
 - One additional Police Officer to maintain necessary staffing levels while officers are on military deployment.
 - A proposed fulltime position in the Community Development Department that will perform code compliance and administrative duties
 - A proposed fulltime position in the Fire Division to transition the STAY UA program from a third-party provider to an in-house function and to administer the CARES program, an innovative paramedicine program launched as a pilot program in 2017.
 - A proposed fulltime position in the Parks and Recreation Department to coordinate all the various capital-related projects affecting the department's resources (replaces a part-time position).

Conclusion

As Upper Arlington enters its second Century, it's fitting that the City, our community partners and citizens alike have a keen eye to the future, a shared belief that Upper Arlington will continue to go from strength to strength, and are committed to all do our part to take us to that future. The City's 2019-20 Municipal Program of Services and our 10-year Capital Improvement Program ensure that we are doing out part to carry the legacy of this great community forward.

Sincerely,

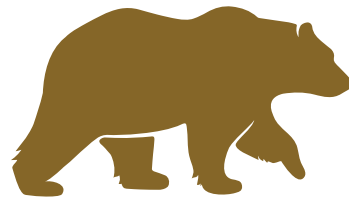


Theodore J. Staton
City Manager

Summary of Significant Subsequent Events

Since the delivery of the Budget Message on November 2, 2018, the following events have occurred.

- The City's Triple A ratings were reaffirmed by both S & P Global and Moody's Investors Service ratings agencies. The City subsequently issued its third round of general obligation bonds for the purpose of the funding years 2019 and 2020 of the 10-year Capital Improvement Plan. The bonds were issued in two series (2018 and 2019) totaling \$14.9 million.
- On December 10, 2018 City Council authorized the City Manager to enter into an agreement with members of the Upper Arlington Police Division who are also members of the Fraternal Order of Police, Capital City Lodge No. 9 for the period January 1, 2019 to December 31, 2021. The agreement authorized wage increase of 3.25% for both 2019 and 2020 and 3.00% for 2021.
- At the end of January 2019, Ted Staton retired from his role as City Manager. Facing some medical challenges that had forced him to take a leave of absence starting in the fall of 2018, Ted concluded that it was in his and the City's best interests for him to retire several months earlier than he had originally planned. In his seven years with the City, Ted left a positive and lasting impact on the community—from undertaking a detailed review of the City's financial position and capital needs which ultimately led to voter approval of an increase in the income tax rate, to transforming several critical City services to meet modern-day-needs, such as 911/dispatching and Solid Waste.



City *of* **Upper Arlington**[®]

Introduction

BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Upper Arlington, Ohio for its biennial budget for the biennium beginning January 1, 2017.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications medium.

The award is valid for a period of two years only. We believe that our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Upper Arlington
Ohio**

For the Fiscal Year Beginning

January 1, 2017

Christopher P. Morill

Executive Director

LIST OF ELECTED AND CITY OFFICIALS

CITY COUNCIL

President/Mayor	Kip Greenhill – <i>term expires 1/10/2022</i>
Vice President/Vice Mayor	Brendan T. King – <i>term expires 01/13/2020</i>
Council Member	Carolyn T. Casper – <i>term expires 1/13/2020</i>
Council Member	Brian C. Close – <i>term expires 1/10/2022</i>
Council Member	Michele M. Hoyle – <i>term expires 1/10/2022</i>
Council Member	Jim Lynch – <i>term expires 1/10/2022</i>
Council Member	Susan M. Ralph – <i>term expires 1/13/2020</i>



*Front Row: (Left to Right): Michele M. Hoyle, Vice President
Brendan T. King, President Kip Greenhill, Carolyn T. Casper,
Back Row: Jim Lynch, Brian C. Close, Susan M. Ralph*

The City Council consists of seven members elected at large in odd-numbered years for four-year terms. Terms of Council are staggered so they do not expire at the same time. A Council Member is limited to two consecutive terms of office (eight years). The Council organizes every two years and elects a President and Vice President from its members. The President of Council is the presiding officer of the Council and serves as Mayor for ceremonial activities. The President of Council has no veto power, but has full voting and other privileges and rights of Council Membership.

City Council has full power to pass ordinances, adopt resolutions, and exercise all legislative powers and executive authorities vested in municipal officers under State statute and the City's Charter. As elected representatives, City Council is responsible to all residents of the City. Guided by the Upper Arlington Master Plan, Council is charged with policy-making decisions that provide the synergy and commitment to the City's prosperity both now and into the future.

LIST OF ELECTED AND CITY OFFICIALS

Members of City Council appoint the positions of City Manager, City Attorney, and City Clerk. The President of Council, who also serves as the Mayor, appoints the position of Clerk of Court who reports to the Director of Finance. The conditions of employment for the City Manager, City Attorney, and City Clerk are subject to contract and reviewed on an annual basis. The conditions of employment for the Clerk of Court and the Executive staff are subject to the provisions of the general employee personnel rules.

The City Manager is the Chief Executive Officer for the City, and the Executive Staff reports directly to the City Manager. The City Manager is responsible for overseeing the administration of City services and implementation of policies as directed by City Council.

The City Attorney is the Prosecuting Attorney for the City and the in-house attorney for the Executive Staff. The City Attorney provides legal opinions and researches legal questions and issues for the City.

The City Clerk is the Secretary for the City. The City Clerk maintains the fiscal, legal, and historical records of the City Boards, Commissions, and City Council.

The Clerk of Court is the Secretary for the Judicial Branch of the City. The Clerk of Court maintains the court dockets and day-to-day operations of the court.

APPOINTED OFFICIALS

City Manager	Theodore Staton
City Attorney	Jeanine Amid Hummer
City Clerk	Ashley Ellrod
Clerk of Court	Melissa Kohler

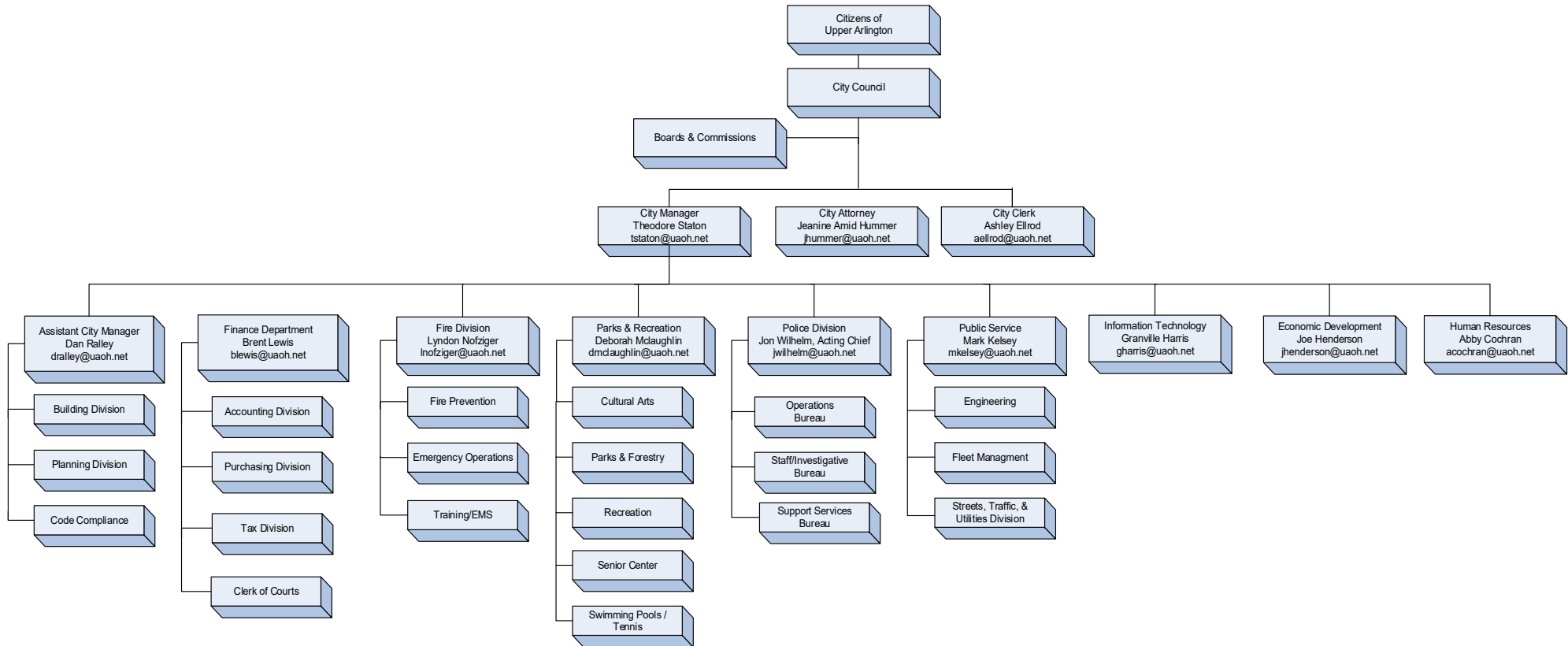
EXECUTIVE STAFF

Assistant City Manager	Dan Ralley
Finance Director	Brent Lewis
Fire Division Chief	Lyndon Nofziger
Information Technology Director	Granville Harris
Parks & Recreation Director	Deborah McLaughlin
Acting Police Division Chief	Jon Wilhelm
Public Service Director	Mark Kelsey



CITY OF | **UPPER ARLINGTON**

Organizational Chart



COMMUNITY PROFILE

The City of Upper Arlington is a premier, primarily residential community located in the heart of Central Ohio. Comprised of 9.8 square miles, it is situated just minutes from Downtown Columbus, the John Glenn Columbus International Airport and The Ohio State University (OSU) making it a convenient and vibrant place in which to live and raise a family. Marble Cliff and Grandview border the community to the south, the Scioto River is to the west, Columbus to the east and north, and OSU's main campus to the southeast.



Recognized as a *Tree City USA* since 1990, mature tree-lined streets compliment a range of housing sizes and styles from historic to contemporary, condominiums to single-family homes, catering to many income levels. Owning a home in Upper Arlington is a sound financial investment, and property values remain consistently above average for the region.

When asked why they choose to live in Upper Arlington, residents frequently cite its location, excellent school system, first-rate city and safety services, beautiful homes and neighborhoods and a strong sense of community. In July 2016 *Niche.com* ranked Upper Arlington as the “Best Place to Live in Ohio and the Best Central Ohio Suburb.” With multiple generations of families living here, residents understand the importance of reinvesting in their homes and community for future generations to enjoy.

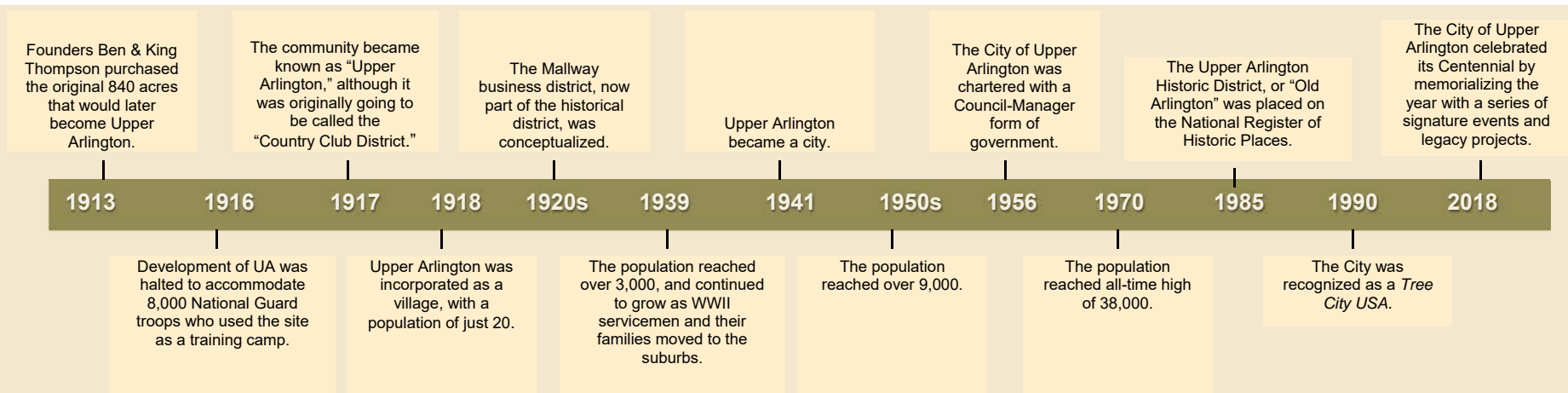
MUNICIPAL GOVERNMENT

The City of Upper Arlington was first incorporated as a village in 1918. It wasn't until 1941 that Upper Arlington grew large enough to be considered a city. In March of 1956, Upper Arlington was officially chartered with the Council-Manager form of government that exists today.



The Municipal Services Center

Municipal Timeline



COMMUNITY PROFILE

The City is proud to support residents with a full array of services, which include:

- **Police Safety Services:** patrol, emergency dispatching, detective bureau, community relations/education
- **Fire Safety Services:** fire, EMS, fire prevention and inspections, community relations/education
- **Public Service:** engineering and infrastructure, streets maintenance and signage, snow removal, leaf/solid waste collections, storm and sanitary sewer maintenance
- **Parks & Recreation:** youth, adult and senior programming, special events, cultural arts, aquatics, tennis, parks and forestry, community beautification
- **Community Development:** planning and zoning, building inspections, code compliance



Centennial Plaza notably defined by three bronze bear sculptures that are the work of local artist, Alan Hamwi—who grew up in Upper Arlington.

• MUNICIPAL GOVERNMENT QUICK FACTS •

General City Information:

Date of Incorporation	February 8, 1941
Form of Government	Council-City Manager
Area	9.8 Square Miles

Parks and Recreation:

Parks	23 (180 Total Acres)
Swimming Pools	3
Baseball/Softball Fields	15
Turf Sports Fields	13
Playgrounds	8
Tennis Courts	21
Boulder Gardens	1
Shuffleboard Courts	8
Senior Centers	1
Shelter Structures	8

Public Safety:

Fire Stations	2
Police Stations	1

Public Service:

Paved Lane Miles	346
Signalized Intersections	52
Street Lights	1,727
Public Service Buildings	1

General Administration:

Municipal Buildings	1
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COMMUNITY PROFILE

POPULATION

General Population

Upper Arlington's population decreased after its peak of 38,000 in the 1970s, however, population has increased moderately since 2010 by about 3.0% (or 1,030 residents). Total population was estimated to be 34,675 in 2016 (U.S. Census Bureau estimate) and comprised of a slightly higher percentage of females than males.

Male	16,906	48.8%
Female	17,769	51.2%
Total (2016)	34,675	100.0%

While surrounding Central Ohio communities, such as Hilliard, Powell and Dublin, have seen increased growth over the last two decades, Upper Arlington is landlocked and has very little ability to increase housing units. Therefore little population growth is expected into the future.

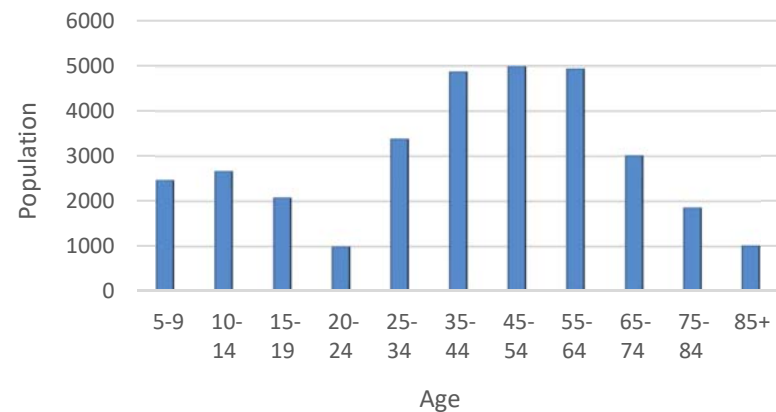
Population Over 65

Upper Arlington has a relatively high percentage, 17%, of residents falling into the 65+ age bracket. Furthermore, as seen in the graph below, it is apparent that within the next 10-15 years the City will see a significant increase in the number of residents moving into this age bracket.



The annual Sandwich Stroll at Sunny 95 Park is a favorite among residents.

Upper Arlington Population by Age



SCHOOLS & EDUCATION

Upper Arlington Schools are consistently rated among the best in the nation. To this point, U.S. *News & World Report* ranked Upper Arlington High School 19th out of Ohio high schools. While Upper Arlington Schools serve over 6,400 students annually, the community is also home to parochial and private schools.

Schools in Upper Arlington:

Public-Early Childhood Schools*	1
Public-Elementary Schools	5
Public-Middle Schools	2
Public- High School	1
Total Public Enrollment	6,400
Parochial Schools	2
Private Schools	1

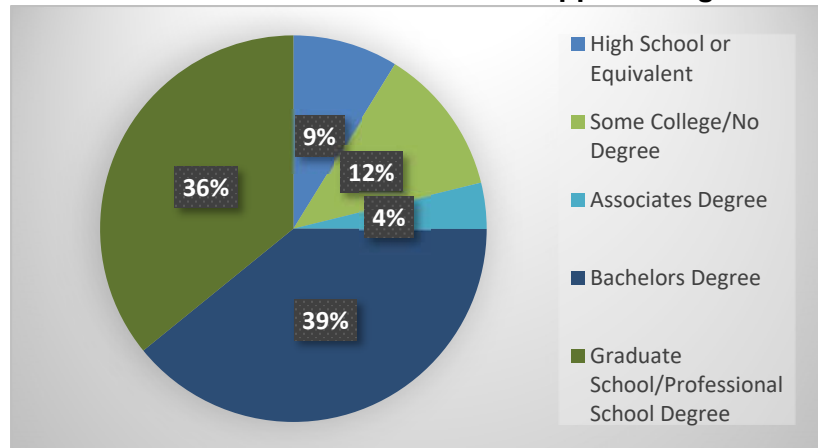
* Burbank Early Childhood School is a tuition-based part-and full-day preschool and extended-day kindergarten.

COMMUNITY PROFILE

Educational Attainment

In addition to excellent primary and secondary schools, Upper Arlington residents also enjoy access to a variety of institutions of higher education, including The Ohio State University. Perhaps it is this access that led to Upper Arlington being ranked as second most educated community in Central Ohio by *Business First* in 2018.

2016 Educational Attainment in Upper Arlington



The percentage of the City's population which has attained a bachelor's degree or higher, 75%, is more than double the state and national averages of 26.7% and 30.3% respectively.

HOME VALUES AND OWNERSHIP

Upper Arlington is a primarily residential community, with a housing stock of 14,290 units; approximately 95.7% of those units are occupied.

Purchasing a home in Upper Arlington continues to be an attractive prospect, as evident by the fact that Upper Arlington homes have the shortest average number of days on the

market in the region (currently 63 days). Furthermore, Upper Arlington has the highest percentage of houses sold per number placed on the market, at 53%.

In 2010, the average home sales price was \$313,400 and in 2016, it had increased by 7.9% to \$338,000. In comparison, several other Central Ohio communities saw declines in home values during the same time period.

The U.S. Census Bureau estimates that 2,182 homes in Upper Arlington are valued at \$500,000 or greater. Of this number, 259 homes are valued at \$1 million or greater.

Even with high home values and a favorable housing market, there are challenges facing the housing inventory in Upper Arlington. As an example, almost 90% of the City's housing stock was built prior to 1980, which creates challenges in the maintenance and upkeep of these residences.



The average home value in 2016 was \$338,000 in Upper Arlington.

COMMUNITY PROFILE

ECONOMICS

The median household income in Upper Arlington is \$102,094, which is significantly higher than the State of Ohio average of \$50,674. The City's median household income is also one of the highest in the area, compared to the City of Westerville at \$85,230 and the City of Dublin at \$125,540.



Resident Occupations

The following occupations are the most prominent among residents as of the 2016 *U.S. Census estimates*:

• Management/Professional	67.1%
• Sales/Office	20.4%
• Service	7.8%
• Construction	2.2%
• Transportation/Production	2.4%

Unemployment

According to the United States Department of Labor, in 2016, Upper Arlington's average unemployment rate for the year was 3.4% compared to an average rate of 5.6% for the State of Ohio. Data from previous years indicates that the local rate typically runs approximately 1% below the State of Ohio averages.

GUIDING POLICIES

Master Plan

Upper Arlington's Master Plan serves as the community's guiding document functioning as a primary resource for City Council, Boards and Commissions, and the Administration when addressing growth and development issues. It is the broadest and most comprehensive policy document for a community.

The Upper Arlington Master Plan was adopted by City Council on March 26, 2001, following an extensive three-year community process, replacing the Comprehensive Master Plan adopted in 1962. As indicated in the plan, an update of the Master Plan is recommended every ten years. The first update was completed by seven Committees appointed by City Council consisting of Council Members, Community Members, Staff, and in some instances members of related Boards and Commissions. City Council adopted the updated plan in 2013.

Eight primary goals developed by the community form the policy direction around the Master Plan. Each goal represents an element in the Master Plan and is supported by objectives, which have underlying strategies. The goals of the Master Plan are:

- ✓ Community Appearance – Enhance the beauty of our neighborhoods, natural surroundings, and architectural amenities. Preserve these qualities within the residential and commercial settings along lighted sidewalks, streets, parks, and in other gathering places.
- ✓ Economic Development (Economy) – Emphasize high quality jobs and businesses, collaborative partnerships, and enhancement of the local tax base, while respecting the residential character of the community and creating a stronger and more diverse economy.
- ✓ Implementation – Emphasize accountability, monitor fiscal soundness and appropriate regulations, and foster the involvement of citizens, civic organizations, institutions and the business sector in the effective implementation of the Master Plan.
- ✓ Housing – Facilitate the provision of a full range of housing that is well built and well maintained and that utilizes old and new housing stock to accommodate people of all ages in a setting convenient to their needs.
- ✓ Community Facilities – Maintain and develop existing and proposed community facilities that meet the population's health, recreation, social, cultural, and other needs. Additionally, they should be safe, attractive, well-maintained, and emphasize integration and accessibility to all ages.
- ✓ Community Services – Provide high quality, cost effective community services – from infrastructure maintenance to leisure opportunities – that are responsive to the needs of a diverse, multigenerational population, and delivered within a safe environment.
- ✓ Land Use – Recognize the City's residential character while enhancing community redevelopment and revitalization, including town centers, community focal points, mixed housing, open/green space, and quality commercial development that serves the community's needs.
- ✓ Transportation - Provide a comprehensive network that is safe, convenient, and accessible to the entire community.

GUIDING POLICIES



The goals and objectives of each of the City's departments support the Master Plan goals. The entire Master Plan is available to the public on the City's website at www.upperarlingtonoh.gov. An "Executive Summary" excerpt from the original Master Plan document can be found in the appendix of this budget book.

FINANCIAL POLICIES:

These Financial Policies of the City of Upper Arlington, Ohio, are adopted by City Council to provide a framework within which the City is to conduct its fiscal operations. Recent review and updates were made by Council in October 2018. It is the anticipation of Council that the effect of fluctuations in the national, state and local economy on City services is to be smoothed through the creation and use of appropriate reserve funds.

Operating Management Policies

1. The City will develop budgets in which current expenditures, including transfers, cannot exceed current revenue and available resources. Additionally, unless directed by Council, current revenues must equal or exceed current expenditures. The City will avoid budgetary procedures that balance the budget at the expense of meeting future years' expenses, such as: postponing expenditures, accruing future years' revenues or funding current services with debt and/or drawing down the fund balance.
2. All appropriations that have not been expended or encumbered shall lapse at the end of the fiscal year. The City shall not increase appropriations for prior year encumbrances. Appropriations shall be for the current year only. An estimate of "lapsed" encumbrances should be included in the 5 year operating forecast.
3. The operating budget will be compiled in a manner to maintain as close as possible the existing level of services to the City.
4. The General Fund undesignated fund balance cannot be used to fund newly created operating expenditures or projects that are ongoing in nature.
5. The City shall set fees and user charges for each enterprise fund at a level to support the direct and appropriate indirect costs of the activity unless by affirmative action, Council directs a transfer from the General Fund sufficient to support the costs of the activity. Indirect costs shall include the cost of annual depreciation of capital assets and the cost of debt service to procure capital assets, unless directed by Council.

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6. Charges for services shall reflect the full cost of providing a specific service unless designated otherwise by Council. The cost of providing specific services shall be recalculated periodically and the fees shall be adjusted accordingly.
7. Although the City's budget may be prepared on an annual or biennial basis, revenue and expenditure forecasts will be prepared for five years and will be updated annually to spot developing trends and provide early warning of future financial difficulties.
8. Alternative service delivery methods will be reviewed periodically to ensure that quality services are being provided at the most reasonable costs.
9. The City shall develop a program to integrate performance measurement and productivity indicators with the budget. Where appropriate, comparisons with comparable cities may be made to ensure that quality services are provided at competitive and economical costs.
10. City funds will be managed in a prudent and diligent manner with an emphasis on safety on principal and financial return on principal ensuring adequate liquidity to meet all necessary obligations.
11. Prior to applying for and accepting intergovernmental aid, the City shall examine the program to determine if it is consistent with the City's mission and financial policies.
12. Grants that require a matching commitment of City funds shall be evaluated on the availability of funding sources and on the merit of the grant program.
13. License and permit fees shall be reviewed at least annually to ensure that they match related processing and inspection services.

14. Vehicles, technology equipment, and other operating equipment replacement schedules shall be developed and updated annually, including proposed funding sources.

15. Fiscal impact analysis will be conducted when considering economic development incentives before a recommendation is brought to City Council.

Reserve Policies

1. A Facilities Maintenance Reserve shall be established to ensure adequate funding for operating equipment replacement of City facilities (HVAC, roofing, etc).
2. Self-insurance reserves will be maintained at a level which, together with purchased insurance policies, will adequately indemnify the City's property and liability risk. A qualified risk management advisor will be retained on an annual basis in order to recommend appropriate funding levels.
3. Contingency reserves to be determined annually will be maintained to offset unanticipated revenue shortfalls and/or unexpected expenditure increases. Contingency reserves may also be used for unanticipated and/or inadequately budgeted events threatening the public health or safety. A reserve will be maintained in the General Fund. The reserve shall be equal to thirty percent of the current year General Fund operating budget.

Capital Improvement Program Management Policies

1. A ten-year capital improvement plan shall be developed and updated annually, with the goal of achieving the annual replacement cost of the infrastructure.
2. Capital improvement life cycle costs will be coordinated with the development of the operating budget. Future

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operating, maintenance, and replacement costs associated with new capital improvements shall be estimated for inclusion in the operating budget.

3. An infrastructure replacement program shall be developed based on the useful life of each infrastructure category (i.e., street repaving, street replacement, water lines, etc.).
4. The long-term financing of capital improvements or equipment shall not exceed the useful life.

Financial Accounting and Reporting Policies

1. The City's financial reporting systems shall be maintained in conformity with generally accepted accounting principles (GAAP), and the standards of the Governmental Accounting Standards Board (GASB).
2. An annual audit will be performed by the Auditor of State or an independent public accounting firm with an audit opinion to be included in the City's published Comprehensive Annual Financial Report (CAFR).
3. The City's CAFR shall be submitted to the Government Finance Officers Association (GFOA) Certificate of Excellence in Financial Reporting Program. The CAFR should satisfy the criteria established by the GFOA.
4. The City's budget shall be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy the criteria established by the GFOA.
5. Financial systems shall be maintained to monitor revenues, expenditures, and program performance on an ongoing basis.
6. Financial reporting to Council shall include the monthly budget reports as well as special reports as deemed

appropriate by Council, the Finance Director, or the City Manager.

Debt Policies

The primary objective of this policy is to summarize certain conditions that support the use of debt or cash for capital improvements and to define best practices for minimizing debt payments and issuance costs while retaining the highest credit rating possible, and maintaining full and complete financial disclosure and reporting.

1. Cash funding is recommended under the following circumstances:
 - a) To finance purchases of assets whose lives are five years or less.
 - b) To finance recurring maintenance expenditures (e.g., street repair vs. street reconstruction).
 - c) When market conditions are unstable or offer only historically high interest rates.
2. Short-term debt is appropriate under the following conditions:
 - a) Pay As You Go: Certain projects in the capital plan are best suited to cash funding on a pay-as-you-go basis. For example, projects with useful lives of less than five years. For purposes of this policy, "pay-as-you-go" financing includes selling short-term notes with the expectation of paying the notes off in full within one year of initial issuance.
 - b) Notes are used as a temporary funding source prior to and in anticipation of the completion of a bond sale.

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- c) The immediate need for financing is less than \$5 million.
- 3. Long-term capital asset financing is appropriate under the parameters set forth below. No single parameter stands alone; all must all be considered under the then current circumstances and in relation to the others. The parameters are as follows:
 - a) Variable rate bonds or short-term notes are suitable to use for long term financing in order to manage interest costs. When either is used for long-term financing, the City will schedule annual principal payments similar to a hypothetical fixed rate bond issue that satisfies the City's debt policy bond parameters herein. In addition, to minimize overall interest rate risk, the City's outstanding variable rate borrowing will not exceed 20% of the City's overall outstanding debt. Short-term bond anticipation notes may be issued for an amount greater than 20% of the City's outstanding debt, but such notes will be refinanced as necessary within two years of issuance to meet the 20% target.
 - b) Long-term bonds are recommended for projects with useful lives of ten years or longer and for amounts of \$5 million or greater.
 - c) Debt is acceptable as long as the ratio of available capital fund dollars to debt payments, projected forward seven years, does not fall below 2 to 1. For purposes of this guideline, debt payments are defined as general obligation and income tax special revenue debt payments, including projected payments for the refunding of outstanding general obligation or income tax special revenue bond anticipation notes.
 - d) Long-term bonds are considered especially appropriate when average long-term interest rates, as indicated by the Bond Buyer General Obligation 20 Bond Index, are at or below 85% of the index's twenty-year average. Long-term bonds are considered less appropriate when average rates for the index are at or above 115% of the index's twenty-year average. The City will make every effort to structure the terms of its bonds to match the status of the market at the time.
 - e) Long-term general obligation, non-tax revenue, and special revenue bonds (such as income tax revenue bonds) will not be issued if the City's Director of Finance and its Municipal Financial Advisor believes such issuance will cause the City's underlying general obligation credit metrics to become weaker than a Moody's "Aa" rating. Further, non-tax revenue and special revenue bonds will not be issued if the Finance Director and Municipal Financial Advisor believe any such issuance will be assigned a rating equivalent to or lower than Moody's "A".
 - f) Non-tax or assessment revenue bond long-term debt, but not general obligation debt, is appropriate for project funding where the tax or revenue burden rests directly on a select group of taxpayers or beneficiaries, such as for project revenue bonds, special assessment projects, tax increment financings, or economic development projects. Any financing of this type must receive a rating of Moody's "A2" or Standard & Poor "A" or higher to receive City approval.

The Debt Policy along with other recommended administrative procedures and Financial Policies were most recently updated and adopted on October 22, 2018.

GUIDING POLICIES

City Council Review

The subcommittee will conduct a review of all financial policies and the debt policy. Modifications adopted by majority vote of the subcommittee will be recommended to the full Council for consideration and adoption.

At all other times, the financial policies and the debt policy of the City may be modified by a majority vote of Council.

NON-FINANCIAL POLICIES:

Community Policies

1. A community bulletin board has been established for limited government business only, including school and library announcements. These announcements include special events; board/commission meeting dates, construction updates, important income tax and/or stormwater fee information, weekly solid waste pick-up changes, application deadlines for Parks and Recreation programs, safety tips for inclement weather, emergencies, and other information deemed pertinent by department directors.

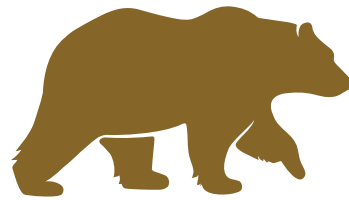
Personnel Policies

1. The Personnel Rules handbook are the policies and procedures of the City designed to maintain a fair and efficient system of personnel administration. They are designed to deal with a majority of topics an employee needs or wants to know about his or her employment. However, they are not to be taken as a comprehensive document, but instead as a distillation of Federal Laws, Ohio Civil Service Laws, City of Upper Arlington Ordinances, and City of Upper Arlington Civil Service Commission Rules.

2. The Personnel Rules include such policies as: cell phone use policy, smoking policy; wage continuation policy, drug policy, sexual harassment policy, whistle blower's policy, and Health Insurance Portability and Accountability Act (HIPAA).
3. Employees who are members of bargaining units covered by collective bargaining agreements need to familiarize themselves with the provisions of such agreements.
4. Administrative Memorandums are issued by the City Manager's Office. These administrative memorandums cover policies related to credit card usage, telephone usage, and travel guidelines.

Technology Policies

1. City technology system resources are intended to support City objectives. All technology systems equipment, software, and any consultant services that impact the technology systems must be approved, requisitioned, and implemented by the Information Technology Division.
2. The City provides use of technology, e-mail, networks and networking, and Internet access to assist employees in conducting of City business. The City monitors the usage of technology.
3. Employees are asked to sign a document certifying they have received a copy of the Information Technology Use Policy.
4. The City adopted a "Red Flag" policy in 2010. The sensitive information policy outlines procedures to protect confidential information for employees and customers of the City.



City *of* **Upper Arlington**[®]

Overview

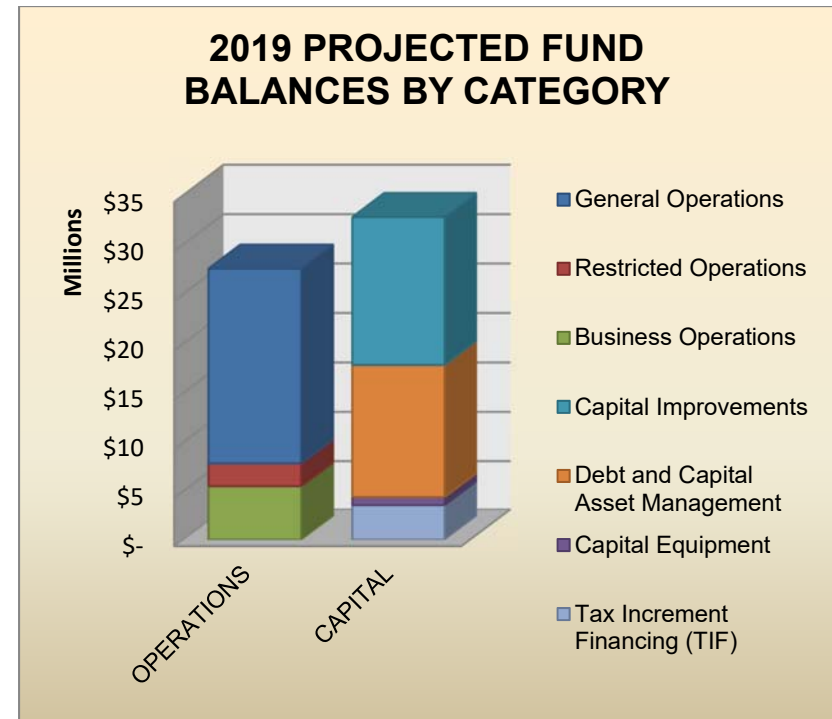
OVERVIEW SUMMARY

Consolidated Financial Presentation

The financial activity of the City is undertaken in accounting entities called funds. The City has a number of funds that have been classified in accordance with standards established by the Governmental Accounting Standards Board (GASB). Nine years of financial information is displayed for each of those funds. In addition to the individual fund displays, financial information has been consolidated and presented in two different formats. The first presentation is formatted in a traditional operating statement format and displays nine years of financial information. The second format consolidates the 2019 adopted financial information and allocates the revenue and expenditures between the categories of operations and capital to show each category's level of sufficiency. These two categories are further broken down into subcategories, which are described further in the fund section of this budget document.

Regardless of how the presentation is formatted, it is important to point out that the consolidated financial information is not considered appropriate for governmental accounting purposes because the revenues and balances of some funds have restricted purposes. An example is the Street Maintenance and Repair Fund, which receives money from the State's gasoline taxes and motor vehicle license fees. The Ohio Constitution provides that any money from these sources can only be used for highway purposes. Additionally, City Council has internally designated some funds for special uses. This designation provides the community with an understanding of the intended use of the funds. One such fund is the Neighborhood Lighting Utility Fund.

The ending fund balance, regardless of fund type or presentation, is the excess of revenue and other sources over the expenditures and other uses at the end of the year. In both presentations of the consolidated financial information, the ending fund balance is segregated into operations and capital categories. The operations category is comprised of general, restricted, and business operations. The capital category consists of capital equipment and improvements, debt and capital asset management, and tax increment financing (TIF).



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As mentioned previously, the operations category is segregated into three categories: general, restricted, and business. The funds included in each of these categories are described in the “Funds” section of this document. A brief description of each category is provided below.

- *General Operations* – The general operations category includes funds whose resources are either unrestricted (available for use of any City activity deemed appropriate by Council) or are directly related to the City’s general operations. This category is dominated by the City’s General Fund, whose fund balance consists of both unrestricted balances and a reserve (restricted funds), set forth by the City’s financial policies at 30% of annual expenditures. The overall fund balance is projected to decline in 2019 primarily due to a few large, non-routine expenditures (i.e. replacement of the roof at the Municipal Service Center) and transfers out from the General Fund that are being made to fund other operations and capital investments in other funds. Three such uses included in this budget are the transfers to the Infrastructure Fund for capital improvements, transfers to the Economic Development Fund for economic development purposes, and transfers to the Technology and Capital Equipment Funds for the purchase of equipment and technology. In addition, the General Fund provides funding for the Civil Service Commission Fund and subsidies to other funds, when needed. For example, it is anticipated in this biennial budget that the Street Maintenance and Repair Fund will require a subsidy from the General Fund. After 2019, projected fund balances are projected to increase slightly each of the following years.
- *Restricted Operations* – The restricted operations category includes funds whose resources are derived from specific taxes, grants, or other restricted or committed resources. The use and limitation of these funds is specified by City ordinance or federal or state statutes. Due to the nature of these funds (expenditures being directly tied to restricted sources of revenue) the fund balance can fluctuate based on the available revenue source. The overall fund balance is projected to decrease each year primarily due to spending down existing fund balances for specific projects (i.e. Neighborhood Lighting Fund), expenditures being offset by conservative revenue estimates (i.e. Law Enforcement Fund), or in the case of the Street Maintenance and Repair, budgeting anticipated losses. The Street Maintenance Repair Fund has been subsidized by the General Fund for several years due to its revenue source (gasoline and motor vehicle license fees) not being able to cover street-related expenditures. This trend is expected to continue for the foreseeable future.
- *Business Operations* – The business operations category consists of funds which are maintained in a manner similar to private business enterprises. The intent of the City is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Like the other categories the overall fund balance in this category is projected to decline over the next several years as debt payments come due for infrastructure. User fees are set at rates to cover the cost of operations and/or maintenance of the intended services. However, when those fees are insufficient, the General Fund is required to subsidize operation. The Water Surcharge and Sanitary Sewer Surcharge Funds were projected to have significant negative balances starting in 2020 and 2021 as a result of growing operational expenditures and the City’s focus on replacing related infrastructure. For these

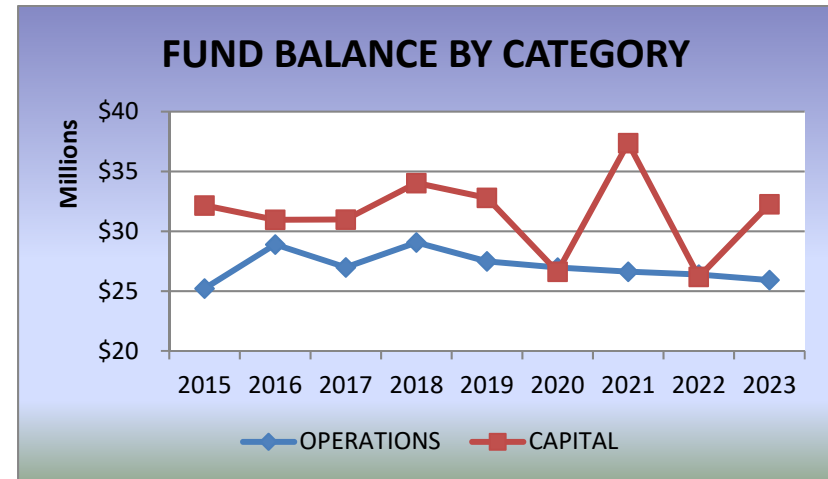
OVERVIEW SUMMARY

reasons, increases to both funds' surcharges have been adopted for 2019. Additionally, in 2019, the City will realize the full year effects of its new solid waste program that was instituted in early 2018. The community has now adjusted to the service and billing change from the prior year. The user fees for these programs will continue to be monitored annually to ensure the programs remain self-sustaining.

The capital category consists of capital equipment and improvements, debt service and capital asset management, and tax increment financing (TIF). The funds included in each of these categories are described in the "Funds" section of this document. A brief description of each category is provided below.

- *Capital Equipment and Improvements* – The capital equipment and improvements category includes funds whose resources are used solely for the purchase of capital related items. The overall fund balance in this category is projected to fluctuate over the next several years as a result of the receipt and disbursement of bond funds issued to finance a portion of the City's ten-year Capital Improvement Program (CIP). Both components of this category (capital equipment and capital improvements) are further described in the "Capital" section of this document.
- *Debt and Capital Asset Management* – The debt and capital asset management category includes funds whose resources are used to account for the financing and payment of general obligation bonds and capital projects. The overall fund balance is projected to increase over the next several years due to anticipated increases in the income tax, allocated for capital purposes, being projected to exceed future debt payments. This projected excess, however, is designated for future capital projects.

- *Tax Increment Financing* – The tax increment financing (TIF) category includes funds which are used to account for established TIF districts within the City. The overall fund balance in this category is projected to increase over the next several years, with the exception of 2019. The projected decrease in 2019 is due to accumulated funds being used for a project near the Horizons Drive area.



Allocation of Resources

The total resources of the City are used for two broad purposes: 1) to provide for the day-to-day operations of the City and, 2) to address the City's long-term needs. Both purposes are vitally important to quality of life in Upper Arlington. Resources for operations ensure that the streets are adequately patrolled, emergency medical services respond quickly to calls, solid waste is collected, potholes are filled, snow is removed on a timely basis, employees are paid, parks are mowed, sewers are cleaned, curbs and gutters are patched, and that the City continues to provide the many other services that residents have come to expect.

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Resources for long-term needs are used for infrastructure reconstruction and the maintenance/rehabilitation of the City's facilities. These investments are commonly referred to as *capital improvements*. Resources for long-term needs can be used in one of two ways. The first method is to pay for projects with cash on a pay-as-you-go basis. This generally places a limit on the volume of projects that can be undertaken during the year. The second method is to leverage the available funds by borrowing money and retiring the debt over time. The method of borrowing is typically the issuance of general obligation municipal bonds.

The City utilizes a debt policy adopted by City Council to guide the decisions of when borrowing for capital improvements is more appropriate than using cash. The debt policy can be located in the introductory section of the budget document.

The financing of the current Capital Improvement Plan (CIP) is a mixture of both methods. Approximately \$78.3 million of the \$127.7 million plan is eligible and appropriate for debt financing. With the passage of Issue 23, a permanent source of revenue (.5% income tax) is dedicated for the CIP. It is anticipated that the majority of this revenue stream will be used for annual debt payments for financed improvements with the balance used for cash funding of capital projects.

Other resources used for repayment of debt include payment-in-lieu of taxes (PILOT) received from increased property valuation within Tax Increment Financing (TIF) districts. The debt issued for infrastructure improvements made to benefit the TIF area are repaid with the PILOT payments. Additionally, user fees for water, sewer, and stormwater projects in Enterprise (Business Operations) Funds may pay a portion of debt. In accordance with the City's debt policy, cash is appropriate to finance recurring maintenance expenditures such as street repairs rather than street reconstruction, and to pay for purchases of assets having useful lives shorter than five years. Historically, estate taxes had contributed to a healthy fund balance, allowing the cash to be available for capital funding. Legislation at the state level abolished the

estate tax, effective January 1, 2013, causing the City to research future alternative funding sources for the CIP. With the suggestion of a Citizen Financial Review Task Force, the City placed an additional 0.5% income tax on the ballot. Passage of the tax in November 2014 provides a replacement source for funding the CIP beginning January 1, 2015.

Budget Format

The City Manager's budget message provides an overview of the budget and includes all programs that were proposed to City Council to be incorporated in the budget.

Following the table of contents is the Distinguished Budget Presentation Award for the 2017 - 2018 budget document. The award was presented to the City by the Government Finance Officers Association (GFOA) and is the highest form of recognition in governmental budgeting. To receive the award, a panel of reviewers evaluated the effectiveness of the budget as a policy document, a financial plan, an operations guide, and a communications device. The document must be rated *proficient* in all four categories. The City has received the award for every biennial budget since 1990.

Following the award, a listing of elected and key City officials, an organization chart, and a community profile are provided. The City's guiding policies are also included in the introduction section. The financial and debt policies are adopted to guide Council in their financial decisions. The Master Plan serves as the official policy document for the City.

The overview summary begins with the description of the budgetary presentation and the different categories of funds. The 2019 projected fund balance by category and nine years of ending balances are displayed and discussed for each of the categories. The overview summary includes the pertinent information regarding the budget process and, after adoption, will include action taken by City Council including the public meeting dates and participation of the public. The basis of accounting used in the budget document along with the budget calendar is included in this section.

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In the pages following the overview summary, significant revenues, expenditures, and debt are discussed in detail. Fund summaries follow the revenue and expenditures. The fund summaries include actual information for fiscal years 2015 through 2018, adopted appropriations and revenue estimates for 2019 and 2020, and future projections for 2021 through 2023. The projections are intended to provide the long term planning perspective needed to properly evaluate funding and allocation decisions for 2021-2023.

The City's fund structure consists of the following fund types: the General Fund, special revenue funds, debt service funds, capital projects funds, enterprise funds, and internal service funds.

The General Fund accounts for most general operations of the City. In 2019, the City estimates approximately 58% of the revenues and 78% of the operating expenditures, or 52% of overall expenditures, to be captured through this fund.

Except for the 30% contingency, the General Fund balance is unrestricted and available for use for any City activity deemed appropriate by Council.

The revenues and fund balances of the special revenue funds are either internally or externally restricted. This means that they can only be used for their intended purpose. An example of an externally restricted fund is the Street Maintenance and Repair Fund, whereby the State of Ohio legally restricts gasoline tax for the maintenance and repair of the streets. An example of an internally designated fund is the Technology Fund. City Council established this fund and designated certain cellular tower rental fees and cable franchise fees for the purchase of technology equipment.

The General Bond Retirement Fund is a debt service fund for the payment of debt. The debt service revenue is property taxes collected for the payment of voted bonds and special assessments. The remainder of resources consists of cash transfers from the Capital Asset Management Fund and various enterprise funds. A percentage of the City's income tax is set aside in the Capital Asset Management Fund for the payment of debt. The enterprise funds pay principal and interest on a portion of the debt issued for enterprise projects.

Capital Projects funds are used to account for monies committed for capital equipment, capital improvements, and PILOT payments received to support infrastructure improvements within the TIF districts.

The Enterprise funds are used to account for operations that are financed and operated in a manner similar to business enterprises. The fees are based on the cost to carry out these activities.

The City maintains two internal service funds. The Employee Benefit Fund and the BWC Administration Funds account for the payment of the City's health and dental insurance plans, and workers compensation claims, respectively. The funds receive proportional receipts from departments.

There is a section for each of the departments of the City. Each department section includes: an organizational chart and staffing table showing authorized personnel, workload measures, and accomplishments for 2017-2018; and four years of financial information.

The capital section includes a list of the 2019 capital equipment purchases with the funding sources and the ten-year capital improvement program.

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Capital equipment purchases are budgeted annually. Therefore, the department pages include only the adopted funding for 2019 purchases. However, for budget purposes, future capital funding amounts are included in the Capital Equipment Fund for the decision making process.

The appendix contains: tables of expenditure summaries by line item; an employment summary, glossary, excerpt of the Master Plan, and contact information for the City of Upper Arlington.

Budget Process

The process used by the City to adopt the budget and appropriation ordinance is prescribed in the City's Charter and ordinances and the Ohio Revised Code. On a particular subject, the City's Charter and ordinances apply; if they are silent, Ohio law applies. Article XII of the City Charter requires the City Manager, in conjunction with the Finance Director, to prepare and submit a tentative budget to City Council.

City laws are silent on the format that is to be used for the budget. Chapter 5705 of the Ohio Revised Code provides direction as to minimal requirements for the appropriation ordinance, but not the budget. At a minimum, the appropriation ordinance is by fund, department, and line items referred to as: *personal services*, *other than personal services*, and *capital outlay*.

In accordance with O.R.C. Chapter 5705, the process begins in June with the adoption of the tax budget by City Council. The tax budget is primarily used to set forth the amount the City needs from the real estate tax for the coming year. After receiving the tax budget, the County Budget Commission determines the property tax rates needed to generate the amount requested or, in the case of operating levies, estimates the amount that will be generated by the levy.

The County Budget Commission, which certifies the rates to the City and City Council, is required to pass a resolution adopting the rates prior to October 1.

City Council is required by State law to adopt a final budget by April 1. An interim budget can be adopted that covers the period of January 1 to March 31. Once adopted, copies of the appropriation ordinance, whether interim or final, must be filed with the Franklin County Budget Commission.

The final budget is updated to reflect City Council action with respect to revenue and expenditure recommendations. The results of 2018 operations replace the projected revenues and expenditure columns as originally presented to City Council for the budget hearings.

City Council Action on the Budget

Three public meetings were held regarding the budget.

- November 5, 2018
- November 19, 2018
- December 3, 2018

The first meeting provided a financial overview of the two-year budget along with proposals for policy decisions regarding the operating budget. The second meeting focused on the operating section of the 2019-2020 budget, as well as capital equipment purchases. The third meeting was primarily devoted to the capital improvement program.

Budget Execution

Once the Finance Department enters the adopted budget into the City's computer system, the original budget document is no longer updated for any future changes. Any and all future changes to these original amounts will be accounted for as budget amendments.

The appropriation ordinance sets spending limitations by category: personal services, other than personal services, and capital outlay within each fund and department. City Council, in the appropriation ordinance, gives the Finance Director the authority to make transfers up to \$10,000 between appropriation line items within a department and fund. Any requests in excess of \$10,000, or any requests to transfer

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between funds or departments, must be approved by City Council. Transfers between the General Fund and the Capital Equipment Fund are exempted from the exclusion applying to fund transfers. Monthly financial reports are made to City Council by the Finance Director and include comparisons of actual revenues to estimates and actual expenditures to estimates for the major operating funds of the City. A fund status report on a cash basis is also provided for all funds.

Budget Basis of Accounting

The budget basis of accounting, or budgetary basis, refers to the type of accounting used to estimate financing sources (revenues) and financing uses (expenditures) used in the budget. The four different bases of accounting that can be used are: cash basis, accrual basis, modified accrual basis, and modified cash basis.

Cash basis accounting indicates transactions that are only recognized when cash is increased or decreased. Accrual basis accounting indicates revenues are recognized when they are earned (whether or not cash has been received), and expenditures are recognized when goods and services are received (whether or not cash has been disbursed).

Modified accrual basis, as its name indicates, modifies the accrual basis by recognizing expenditures when goods and services are received except for long-term expenditures (like accrued interest on general long-term debt), and uses cash basis revenue except for material and/or available revenues, which are accrued to properly reflect the taxes levied and revenue earned.

State law establishes the budget basis of accounting for all entities in Ohio. The City of Upper Arlington utilizes a modified cash basis for its budgetary basis of accounting. Revenues are recognized when the cash is received while expenditures include cash payments for goods and services as well as encumbrances. An encumbrance is a commitment to purchase goods and services, and includes one or more years

payments depending on the relationship between the services rendered and the stream of payments. For example, if an order for police uniforms is placed, an encumbrance is established to reserve those funds necessary to pay for the purchase. Payment is made after the clothing is received.

If the City enters into a two-year contract guaranteeing prices of the clothing, the amount encumbered for the first year would be based on the amount ordered prior to December 31 of that year. However, if the City purchased a computer system and paid for it over a five-year period, the entire amount would be encumbered and expended in the first year. The stream of payments continues to take place over five years since the total liability was incurred when the goods were received. In this instance, the appropriation would have to be sufficient enough to cover the entire purchase price of the computer.

The financial activity of the City is undertaken in accounting entities called funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures.

The General Fund is the City's primary operating fund. It accounts for all the financial activity of the general government, except for those required to be accounted for in another fund. Special revenue funds are used to account for revenues derived from specific taxes, grants, or other restricted revenue sources. City ordinances, or federal and state statutes, specify the use and limitation of the special revenue funds. Capital project funds are used to account for the acquisition or construction of major capital investments.

The debt service fund is used to account for the accumulation of resources to pay the general obligation long-term debt principal, interest, and related costs. The internal service funds are used to report self-insured health, dental, and workers' compensation services within the City departments, on a cost-reimbursement basis.

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Proprietary funds are maintained in a manner similar to private business enterprises. The intent of the City is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The financial records are maintained through the year on the budgetary basis. The basis of budgeting (modified cash) used for each fund in the biennial budget is not the same as the basis of accounting used in the financial statements prepared at year-end for external reporting purposes.

The financial statements are prepared on the basis of “generally accepted accounting principles” (GAAP) prescribed by Government Accounting Standards Board (GASB).

The City produces a Comprehensive Annual Financial Report (CAFR), in conformance with the guidelines prescribed by the Government Financial Officers Association (GFOA). The City has received the Certificate of Achievement for Financial Reporting for every year since 1987. A copy of the CAFR may be obtained from the Finance Department or on the City’s website at www.uaoh.net.

The City complies with state law for external reporting purposes. An independent auditor performs an annual financial audit. In accordance with State law, all funds and accounts must be appropriated, excluding agency funds.

The City of Upper Arlington does not include all funds subject to appropriation in its biennial budget document. The funds not included are the agency funds which are: Returnable Bonds,

Unclaimed Funds, Rotary, Construction Withholdings, Mayor’s Court Collection, and Payroll Clearing.

Some revenues, such as grants or loans, are received after the biennial budget document is prepared, as are some unplanned expenditures. The appropriation of these monies is handled by budgetary amendments during the year.

The City’s budget process spans a period of nearly six months. The following calendar highlights key dates of that process.

<i>Budget Calendar</i>	
June 2018	
	<ul style="list-style-type: none">• June 11 – Adoption of Tax Budget• June 30 – Finance begins midyear review of 2018 operating budget
August 2018	
	<ul style="list-style-type: none">• August 13 – Finance initial projections completed for 2019-2020 budget• August 24 – Finance distributes initial projections along with capital request forms to departments
September 2018	
	<ul style="list-style-type: none">• September 4 – Midyear 2018 Budget Review• September 14 – Departments return operating and capital requests to Finance
October 2018	
	<ul style="list-style-type: none">• October 8- 12 – City Manager/Department head budget meetings
November 2018	
	<ul style="list-style-type: none">• November 5 – 1st Council budget hearing• November 19 – 2nd Council budget hearing
December 2018	
	<ul style="list-style-type: none">• December 3 – 3rd Council budget hearing• December 18 – Passage of 2019-2020 budget & appropriation ordinance and 2018 final appropriate and transfer ordinance

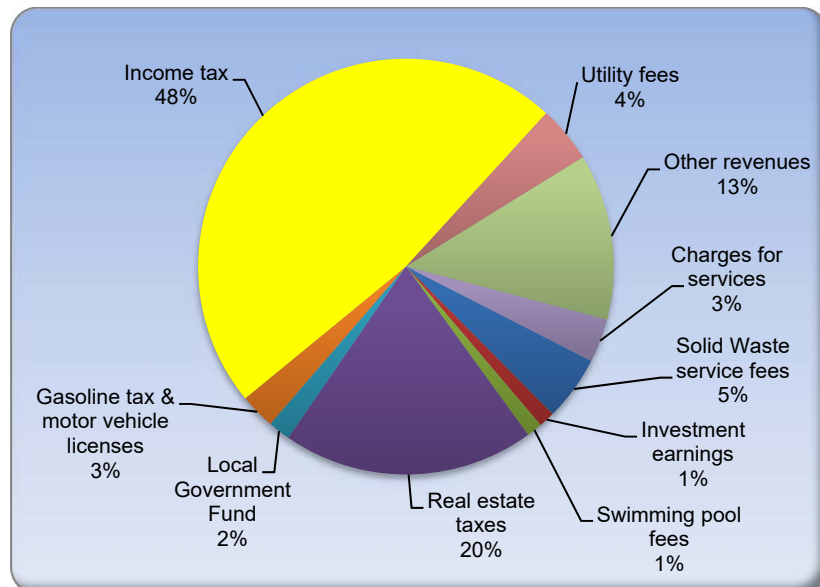
REVENUE SUMMARY

The City has limits on the resources that are needed to provide the services that enhance the quality of life of its residents. The limits are affected by a number of factors including:

- Appropriate City and State laws
- Rates
- Demographics
- Local and regional economic conditions

The following pages provide estimates of the major revenue sources of the City. Actual data is presented for 2015 through 2018, while projections are provided for the years 2019 through 2023.

The City uses trend analysis to estimate various sources of revenue. Estimates for property tax and the Local Government Fund are provided by the County. The City's estimated average revenues for 2019-2020 are broken out into the following major categories:

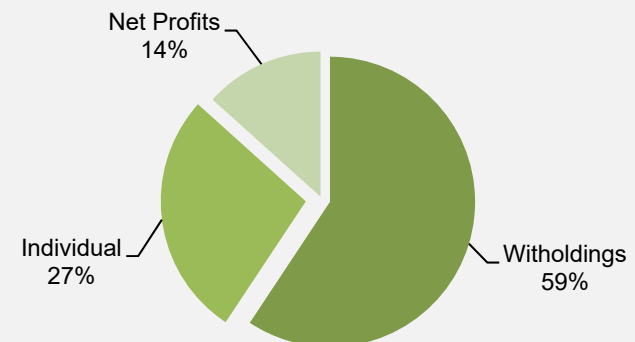


Income Tax

Effective January 1, 2015, the City's income tax rate became 2.5%. This was an increase of .5% over the previous 2% rate that was in effect since 1983. The additional .5% increase is dedicated solely for capital improvements. On an individual level, the income tax applies to earned income and gambling/lottery winnings. Residents who work in communities other than Upper Arlington are given full credit (up to a maximum of 2.5%) for taxes paid to the communities in which they work. Businesses are also subject to income tax on their net profits.

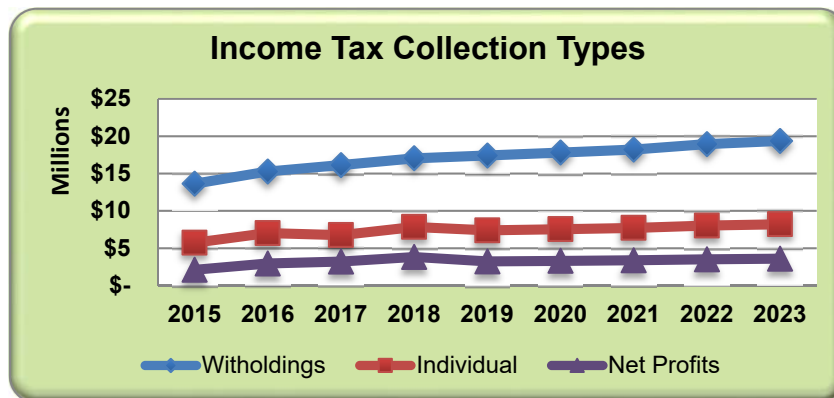
The income tax is the largest revenue source for the City representing approximately 48% of the overall revenue estimates and 55% of General Fund revenue estimates. Based upon a percentage of earned income, the income tax is one source of revenue that traditionally increases each year. There are three components to the income tax: withholdings remitted by employers, filings by individual residents of the City, and the net profits of businesses located in or doing business in the City.

Income Tax Collections (by source) 2018 Actuals



REVENUE SUMMARY

Since the income tax is a percentage of income, historically, the income tax increases as salaries increase. This trend reverses during economic downturns as was the case during the last recession (2007-2010). Prior to the passage of Issue 23 in November 2014, increases in income tax receipts could be attributed to the improvement of general economic conditions for Upper Arlington employers and residents. This includes the addition of jobs throughout the community, especially in the Kingsdale and Lane Avenue corridors. With the passage of Issue 23, the City has seen significant growth in income tax receipts due to the increased rate. However, estimates continue to exceed expectations due to improving general economic conditions and effects of the City's proactive economic development program, which has successfully attracted and secured new businesses and helped existing businesses expand. The positive, cumulative impact on income tax revenues is very evident. In fact, many of the economic development incentives used to support business expansion have already been paid back in full from the new revenues they helped generate.



At the time the budget was passed, the projections for 2019-2020 included conservative annual increases of 2.25% per year (based on historical averages) over the current 2018 projections. The only exception is an additional increase added to the 2022 projection in anticipation of increased

payroll for the new Gateway project on Lane Avenue. The final totals for 2018 came in significantly greater than projected, resulting the projections for 2019 and 2020 (and beyond) to be less than the 2019 actual. These projections will be amended throughout 2019 as deemed necessary.

Income tax receipts are deposited into two City funds, with 72% going to the General Fund for operations, and 28% going to the Capital Asset Management Fund (CAM) for capital improvements or the payment of debt issued for the purposes of capital improvements. The 28% allocated to the CAM encompasses the additional .5% dedicated solely for capital improvements (Issue 23) plus an amount to cover previously issued capital-related debt. This allocation allows the City to stay in line with the City's debt policy, which recommends a level of resources in the CAM Fund equal to twice the annual debt payment. Maintaining this level assures the residents and the bondholders that in years of economic downturn, funds will be sufficient to pay the principal and interest due on bonds.

Property Tax

Because the City is nearly fully developed, there is virtually no growth in the tax base other than as a result of reappraisals and reinvestment in existing residential and commercial properties. The appraisals occur every six years, with an update three years following the appraisal. The most recent six year appraisal by the County took place in 2018. The City saw valuations increase approximately 12% to a current valuation of \$1,927,472,250. For 2019, valuations declined slightly (less than 1%) to \$1,915,425,630.

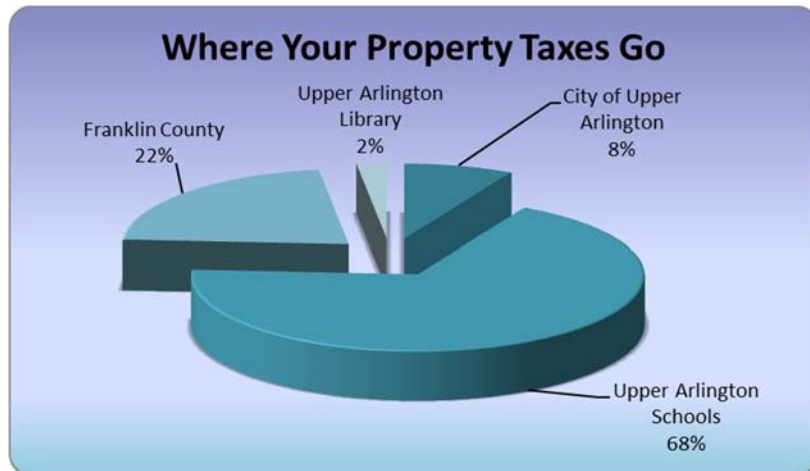
The 2019 property tax millage is listed below with the various funds that receive the income:

- 3.90 – General Fund
- 0.20 – General Obligation Bond Retirement Fund (voted)
- 0.30 – Police Pension Fund
- 0.30 – Fire Pension Fund
- 0.97 – Police and Fire Pension Fund (voted)
- 0.50 – Capital Equipment Fund

REVENUE SUMMARY

The General Obligation Bond Retirement Fund millage is restricted to pay for the City's voted bond issue that is scheduled to mature in 2020. The Capital Equipment Fund millage is restricted to pay for capital expenditures and the Pension Fund millages are restricted to pay for the related pension costs. The 0.97 mills for the Police and Fire Pension Fund levy are subject to the property tax rollback. That means that once a levy is approved, the amount of tax collected becomes fixed for all years of the levy. This voted levy is expected to generate approximately \$1.5 million per year. In addition to the voted levy, 0.30 mills for police and 0.30 mills for fire are permanently levied to fund the pension of the safety forces.

While a very important revenue stream to the City, only 8% of the total property taxes paid by residents fund the City's services. Property taxes collected also support operations of the UA Schools, Franklin County and the Upper Arlington Library. The projected total property tax receipts for 2019 and 2020 are approximately \$11.6 million per year.



Gas Tax and Motor Vehicle License Fees

The gas tax and motor vehicle license fees are based on the number of vehicles registered in the City. The number of vehicles registered in the City does not fluctuate much from year to year. Currently, there are approximately over 30,000 passenger vehicles registered within the City and 3,700 other types of vehicles registered. State law has levied a tax of \$0.28 per gallon of gas with approximately 12% of total collections being allocated for cities. The City receives this distribution on a monthly basis.

Motor vehicle license fees are allocated to the City on a different basis. For each passenger vehicle registered in the City, the State levies a fee of \$20.00, of which \$6.80 is remitted to the City and the remainder is retained by the State. The County and the City have levied an additional \$25.00. Of this, the City receives \$15.00 directly and the remaining \$10.00 is collected and retained by the County on behalf of the City to be used for improvements on certain City streets. The City is required to apply to the County for this money after the improvement is completed. The estimated annual collection for the \$10.00 portion retained by the County is approximately \$300,000.

All gasoline tax and motor vehicle license fees are deposited in the Street Construction Maintenance and Repair Fund. The projected receipts for 2019 and 2020 are approximately \$1.6 million.

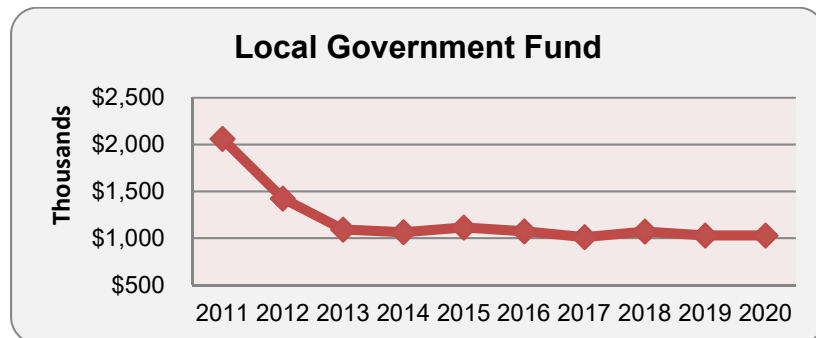
Estate Tax

The Ohio legislature eliminated the estate tax effective January 1, 2013. The City is not projecting any additional estate tax receipts going forward.

REVENUE SUMMARY

Local Government Fund

This is the State's revenue sharing program, whereby local units of government share a portion of total state General Revenue Fund tax revenues, based on an alternative formula adopted by Franklin County. Effective July 1, 2011, the State reduced the amount of income shared with local governments by 25%. This amount was further reduced by an additional 25% effective July 2012. Since the reductions in 2011 and 2012, the level of funding has held steady at approximately \$1 million, or around 2.5% of the amount allocated for Franklin County. This pattern holds true for the 2019 and 2020 estimates of \$1.03 million, or 2.42% of the amount allocated for Franklin County.



Water/Sewer Surcharge and Stormwater Fees

The City's water and sewer services are provided by the City of Columbus. Though Columbus provides these services, Upper Arlington is required to provide and maintain and build the water and sewer lines. In order to fund the maintenance and construction, a 10% (water) and 18% (sewer) surcharge was added to the City of Columbus' billed cost of the service and remitted to Upper Arlington. These surcharge percentages remained constant since 2007.

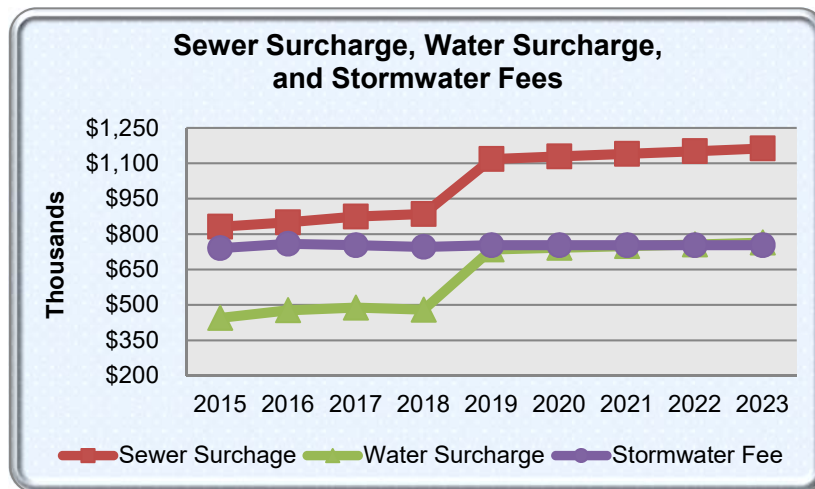
While the surcharges were currently sufficient to fund annual maintenance, neither surcharge was sufficient to fund a portion of the debt service for the replacement of all water and sewer lines that have been included in the ten-year capital improvement plan and potential maintenance increases in the

future. As a result, Council authorized increasing the both water and sewer surcharges by 5% to 15% and 23%, respectively, during the budget process. Though these increases (and additional revenue generated from increases instituted by the City of Columbus) are not anticipated to generate enough revenue to fully cover all future maintenance and capital improvements, the increases do allow for the current ten-year CIP to be fully funded. The increased rates are expected to generate an estimated additional \$500,000 between the two funds.

The City legislated stormwater fees in 1993. One and two family dwellings are charged the same flat fee. Commercial and other properties rates are based on a pro-rata basis of total property area and land use as determined by Franklin County. The annual stormwater fee for one and two family dwellings was increased in 2011 to \$45 for residential property. This increase (from \$33) was the first increase since inception of the fee. The increase was made to accommodate Federal mandates (NPDES) and an agreement with the Ohio EPA to study water infiltration into the sanitary sewer system. The studies are now completed and the City's plan to correct infiltration has been accepted by the Ohio EPA. The funding for this plan is included in the ten-year CIP. Stormwater fees are constantly reviewed in order to maintain self-sustaining operations and capital needs of the fund.

Stormwater fees collected throughout the year are deposited in the Stormwater Management Fund. The stormwater fees, like the water and sewer fees, are used for the maintenance of the system as well as for capital improvements. At this time, the current fee structure is sufficient to fund annual maintenance and debt service from previous and planned stormwater projects. Based on the nature of the fee and the community, the collected amount remains relatively consistent on a yearly basis.

REVENUE SUMMARY



Solid Waste Fees

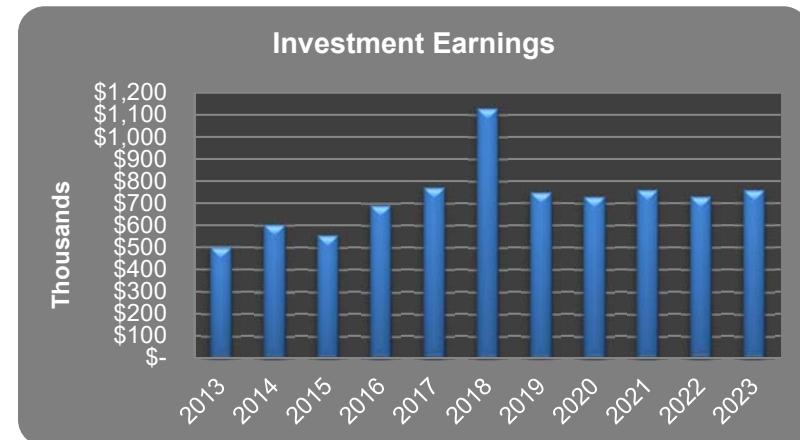
In 2018, the City implemented a new solid waste collection system. Under the new approach, solid waste removal is no longer funded by the sale of trash stickers, which were affixed to solid waste and yard waste containers. Rather, the solid waste service is funded by assessing residents an annual fee that will cover collection of solid waste, recycling, yard waste, and bulk items. The City collects additional revenues by continuing to offer a premium service option, where residents can elect garage-side pick-up of solid waste and recycling.

Fees for service are attributable to the property and are billed to the responsibility of the property owner on a semi-annual basis. Delinquent balances are forwarded to Franklin County for collection as a special assessment on the parcel. The actual fees for 2019 service remains unchanged from the prior year.

Investment Earnings

Investment earnings are a function of the cash available for investments and the market interest rates. The City invests its monies in accordance with Section 221 of the Codified Ordinance, and this policy is fairly conservative. The majority of the portfolio is invested in government securities and federal agency debt securities. The average weighted yield, as of December 2018, was approximately 2.55%. Short-term monies are invested in STAR Ohio, the State Treasurer's repository, which was yielding approximately 2.52% as of December 2018. The investments of Upper Arlington are secure with 100% of portfolio funds invested in U.S. Federal Agency obligations and US Treasuries. None of these agency issues are asset-backed, but instead are debt-backed securities. The portfolio's average maturity is approximately 1.43 years and is balanced between callable and non-callable securities. The City's strategy is to hold these securities to maturity.

Investment earnings have risen slightly over the past couple of years and, until 2018, the earnings have been far lower than the amount received one decade ago in 2009. Though the investment market continues to be volatile, the City has implemented investment strategies to help ensure that a steady stream of earnings will continue.

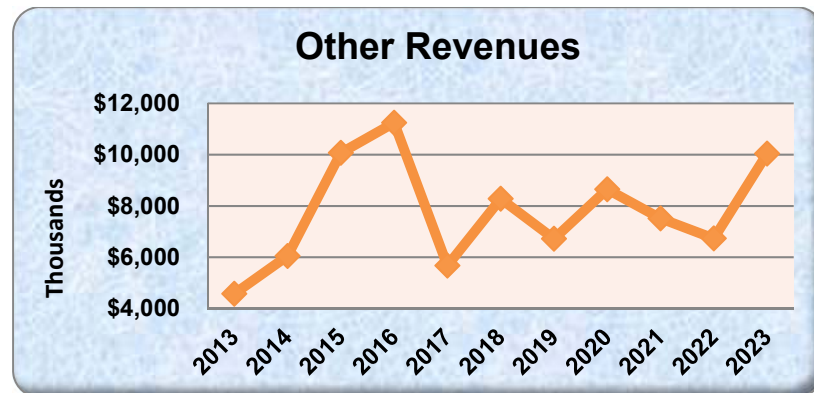


REVENUE SUMMARY

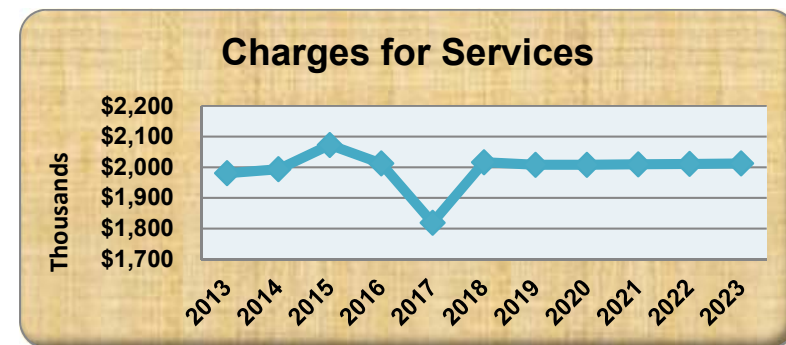
Other Revenue Items

The major sources of other revenues include charges for programs and services, license fees, and fines and forfeitures. In order to increase the rates, action must be taken by City Council. Charges for services are dependent on the events that are held.

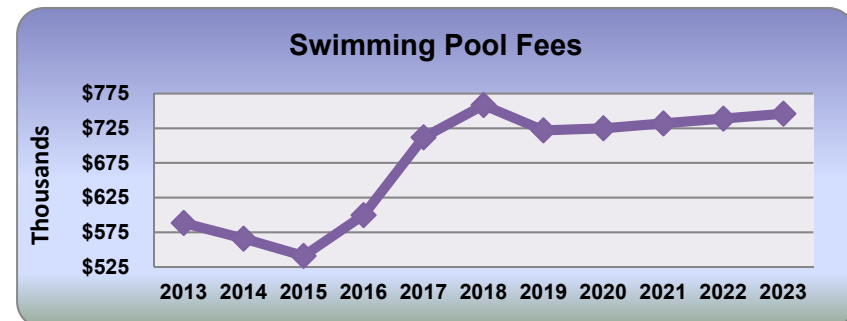
The Other Revenues line item includes many different sources of revenues including receipts from varying sources including: grants/loans, payments in lieu of taxes (PILOT), licenses and permits, fines and forfeitures, hotel tax, cell tower rentals, reimbursements, etc. The majority of the components that make up this line have remained relatively consistent for several years. The large increases and/or decreases are the result of infrequent streams of revenue such as large grant dollars or unforeseen reimbursements. For instance, in 2016, two such events occurred with the receipt of grant/loan funds related to the Tremont Road and Community Fiber Optic projects. In 2019 and 2020, only known sources of revenue have been included (e.g. a grant award for the reconstruction of Fishinger Road). Since the infrequent streams of revenue are not guaranteed sources they have not been included. Other components of the Other Revenues category such as cable franchise fees and law enforcement seizure revenue are forecasted to remain more consistent in years 2019 and beyond.



Charges for services consist primarily of fees charged for recreation programs and EMS billing fees. In 2016 and 2017, EMS billing fees declined significantly due to Clinton Township electing not to renew its service agreement in 2016. The line item rebound in 2018 and is expected to increase slightly in future years due to anticipated changes related to EMS billing revenues and the continued popularity of the City's recreation programs.

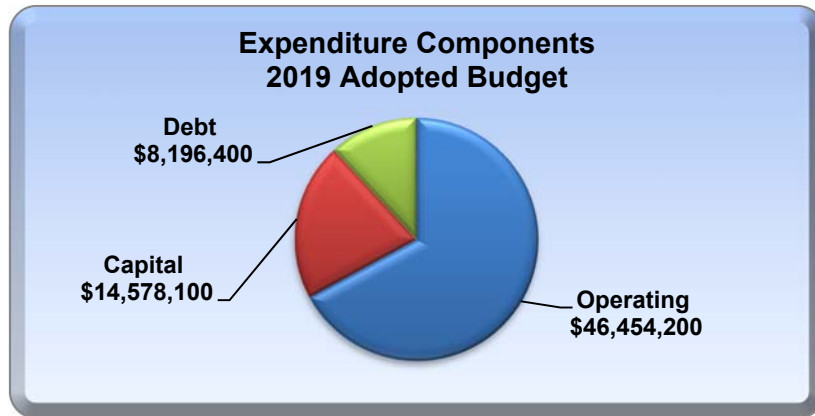


The remaining revenue line item is Swimming Pool Fees. After hitting a record high of approximately \$650 thousand in receipts in 2012, pool receipts declined for a period of three years. The majority of the decline can be attributed to mild summer weather but the City also has an aging swimming pool system. Tremont Pool was closed in 2015 due to deterioration. The newly constructed Tremont Pool opened in the summer of 2017 and combined with some fee adjustments, new record high revenues were received in 2017 and 2018. This trend is expected to continue into 2019 and 2020.



EXPENDITURE SUMMARY

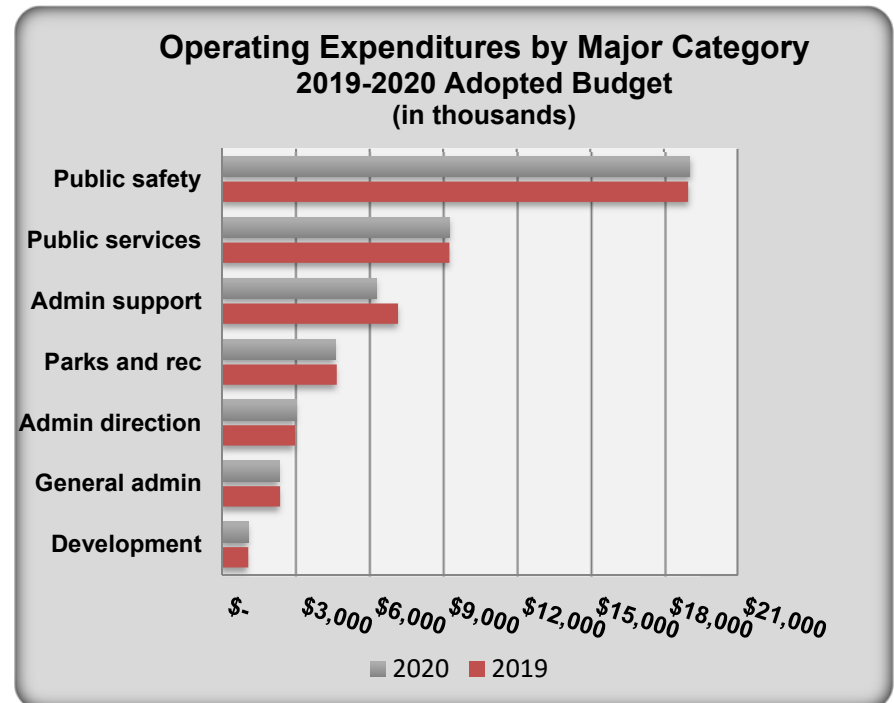
The expenditures shown in the consolidated presentation are categorized and presented into three separate components: operating expenditures, capital investments, and debt service. The 2019 adopted operating expenditures include funding for all departments and divisions, and the cost of providing daily services to the City. These proposed operations of \$46.5 million make up approximately 67% of proposed annual outlay of funds. The proposed \$14.6 million, or 21%, capital component includes the purchase of equipment and capital improvements. The \$8.2 million in debt payments include annual principal and interest payments. This consolidated presentation combines all expenditures in the budget.



The 2019 adopted consolidated operating budget of \$46.5 million is a 3.8% increase from the 2018 amended appropriations totaling \$44.8 million. The approximately \$1.7 million increase can be attributed to proposed pay raises and non-routine expenditures that infrequently occur (i.e. MSC roof replacement). These items are discussed further below.

The City provides services that enhance the quality of life of its residents. The activities of the City are classified in the Consolidated Presentation as follows:

- Public Safety – police, fire, and emergency medical services;
- Parks and Recreation – cultural arts, park maintenance, recreation programs, senior center, and swimming pools;
- Community Development – building, planning, and code compliance;
- Public Service – engineering, street maintenance, waste collection, water, sewer, and stormwater line maintenance;
- Administrative Direction – Elected and appointed positions of City Council, City Manager, City Attorney, and City Clerk;
- Administrative Support – all other departments
- General Administration – expenses such as postage, and liability insurance.



EXPENDITURE SUMMARY

In the “Department” section of the budget, actual operating expenditures are summarized by category for years 2017 and 2018, and the adopted budgets are shown for 2019 and 2020. In the appendix, a schedule is presented to show the grand total of all departments operating expenditures by line item. Also included in the appendix is a schedule presenting these line item totals as a percentage of total operating expenditures.

The City uses three main categories for budgeting. They are personal services, other than personal services (supplies and non-personal services, including debt payments), and capital outlay.

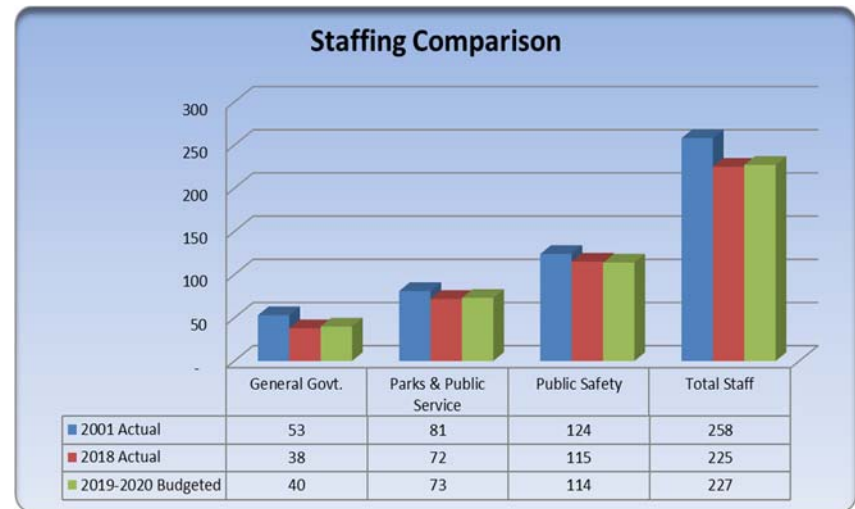
Personal Services

The personal services category consists of salaries and wages, pension expenses, and fringe benefits. On a percentage basis, personal services account for approximately 66% of the total operating expenditures. This percentage of personal services compared to overall expenditures has steadily declined over recent years as the positions have been reduced, retirements have occurred, and finding efficiencies through contracting for specialized services.

The 2019 - 2020 budget includes a total of 227 full time positions. This is six more positions then included in the 2018 budget supplement, but still far less than in prior years. The following are the new and recently filled positions that are included in this budget: (1) two additional School Resource Officers, a cost-sharing partnership with Upper Arlington Schools; (2) one additional police officer to maintain necessary staffing levels while officers are on military deployment; (3) a Cares/Stay UA Program Coordinator position to directly oversee these community outreach programs; (4) a Parks & Recreation Capital Project Manager position to coordinate all the various capital-related projects affecting the department's resources (replaces a part-time position); and,

(5) a Code Compliance Officer for code enforcement, counter backup, and assistance with economic development

A summary of staffing of all departments may be found in the department pages and the Appendix.



There are currently three organized labor unions within the City representing the Police Division (FOP), Fire Division (IAFF), and Public Service Workers (Teamsters). A fourth organized labor union representing the Emergency Dispatchers (OLC) ended services with the City at the end of 2017 when the City transitioned its dispatching service to the Northwest Regional Emergency Communications Center. Currently, union employees account for approximately 56% of the City's full-time employees. For 2019, Contractual wage increases included in the budget projections include 2.95% for IAFF and 2.75% for Teamsters. No wage increases were included in the budget for the FOP members due to the City being in negotiations as of the date the budget was approved. The current FOP contract expired December 31, 2018. Similarly, no wage increases were included for the IAFF in 2020, due to the current contract expiring December 31, 2019.

EXPENDITURE SUMMARY

City Administrative Code provides for merit increases for non-union personnel based upon the wage index for state and local government wages as determined by the Bureau of Labor Statistics. Furthermore, the Code provides a performance award component above the index for those employees whose performance is evaluated as exceeding expectations. The 2019 budget provides for an average merit increase of 2.75%.

Employees of the City belong to one of two public retirement systems. Police officers and firefighters belong to the Ohio Police and Fire Pension Fund (OPFPF). The City contributes the required 19.5% of their annual salary to the retirement system for Police Officers and 24% for Firefighters.

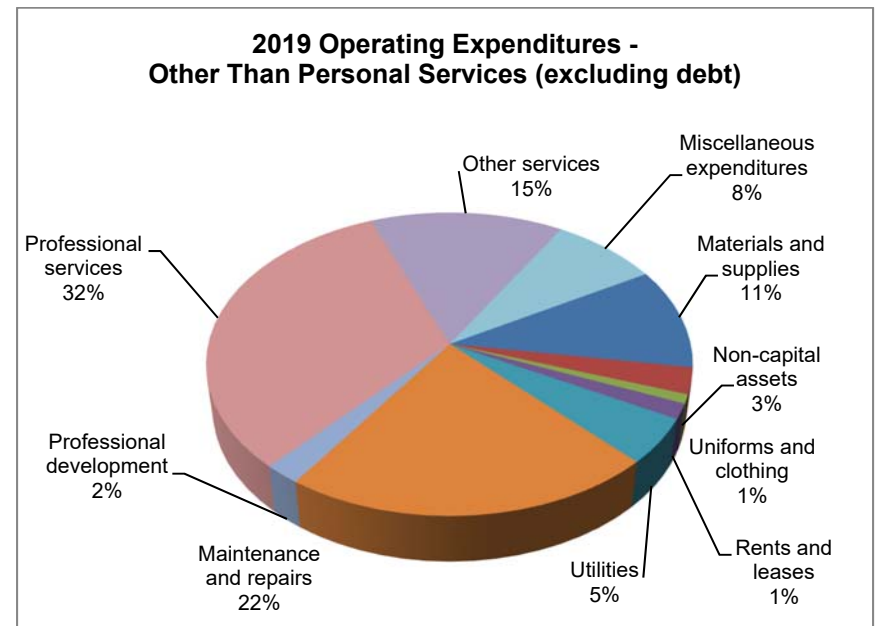
The remainder of the City's employees, including part-time and seasonal employees, belongs to the Ohio Public Employee Retirement System (OPERS). The employer contribution rate to OPERS is 14%.

The fringe benefit category consists of health, dental, life insurance, Medicare, and worker's compensation insurance. The majority of the City's fringe benefits cost consists of health care coverage and workers compensation. The City assumes the risk for this coverage and maintains a managed care program through a third party administrator.

Other than Personal Services - Operating

The operating portion of the other than personal services category consists of costs for supplies and services. This category includes the procurement of materials and supplies, uniforms, professional development, rents and leases, maintenance, professional services, and community support. Utility costs, which includes mobile technology services, and building maintenance are examples of large annual expenses, as well as the contract for solid waste collection, disposal fees, and street salt. For years 2019 and 2020, this category makes up approximately 35% of the operating budgets.

The percentage has grown from previous years due to a combination of increased costs for supplies and services, finding efficiencies through contracting for specialized services, and non-routine expenditures for facilities maintenance.



In the adopted 2019 budget, most line items were maintained at current expenditure levels and no standard increases were included. However, increases in a few line items have resulted in an increase of \$1.2 million, or 7.5%, as compared to 2018 amended budget. The increase can primarily be attributed to non-routine expenditures (roof replacement, required heat pump repairs, etc.)

EXPENDITURE SUMMARY

The City categorizes other than personal services by specific department, except for those items that cannot easily be allocated to a particular department. Expenditures not easily allocated are items such as special studies, consulting fees, postage, and fuel. These expenses are budgeted in the department entitled General Administration.

Non-Capital Co-op Purchases

The Procurement Code allows the City Manager to enter into contracts for certain supplies and equipment identified in the budget document without returning to City Council. In order to satisfy the Procurement Code criteria, the items must be part of an existing contract procured by a formal competitive bidding process initiated by another political subdivision or a governmental purchasing group. These contracts, known as cooperative purchasing agreements, allow other political jurisdictions to participate as additional purchasers.

Many items in the capital equipment listing, approved by City Council in the budget process, meet the criteria and will be purchased without further City Council review. Additionally, the following non-capital items identified below will also be purchased through a cooperative purchasing agreement:

General Fund

- | | |
|---|-----------|
| 1) General Administration – Fuel | \$350,000 |
| 2) Public Service Administration – Tires | 35,000 |
| 3) Office and building maintenance supplies | 45,000 |

Street Maintenance & Repair Fund

- | | |
|----------------------------------|-----------|
| 1) Public Works – Salt | \$200,000 |
| 2) Public Works – Asphalt | 50,000 |
| 3) Public Works – Crack sealant | 50,000 |
| 4) Public Works – Sign Materials | 25,000 |

Other than Personal Services - Debt

Debt service is separate from the operating budget and discussed in the Debt Summary immediately following these pages.

Capital Outlay

Investment in capital is separate from the operating budget. The capital program for equipment and improvements can be found in the “Capital” section of this budget document.

DEBT SUMMARY

The City's debt policy is used to guide City officials as they consider the proper use of debt to fund capital projects. The primary objective is to establish conditions for the use of debt and to create policies that minimize the City's debt service and issuance costs, retain the highest credit rating and maintain full and complete financial disclosure and reporting. The debt policy is intended to guide the prudent use of resources to provide the needed services to the citizens of Upper Arlington and to maintain sound financial management practices.

Additionally, state law places limitations on the amount of debt that can be issued by the City. For debt issued without a vote of the people, the limit is 5.5% of the City's current assessed valuation of \$1,927,472,250. The limitation for total debt voted or unvoted is \$202,384,586 or 10.5% of the assessed valuation. The City's bonded debt obligation at December 31, 2018 is \$64,850,000 or 3.4% of the assessed valuation.

The City currently has a mixture of one voted bond issue and the remainder consists of unvoted bonds. The bonds vary in interest rates from 1.50% to 4.85% and the maturities of the bonds range from 2020 to 2042. The voted bond issue (2009C series) is repaid from a .20 mill property tax specifically levied for the repayment of debt. The tax is levied on the County tax role and paid to the City semi-annually. The voted issuance is scheduled to mature in 2020.

The main revenue source for the repayment of principal and interest payment for the unvoted issues is income tax. Since the passage of Issue 23, the City has deposited 28% of all income tax receipts into the Capital Asset Management Fund to pay for capital improvements and debt payments of financed capital improvements. Additionally, the City utilizes other revenues and fees for the repayment of debt associated with specific projects. These revenues include TIF revenues from the Kingsdale Core and Lane Ave, Mixed Use TIF Funds and fees from the EMS Billing, Water Surcharge, Sanitary Sewer Surcharge, and Stormwater Management Funds.

In addition to the bonds, the City has two outstanding loans with the Ohio Public Works Commission (OPWC) with outstanding principal as of December 31, 2018. The interest rates of these issues are 0% with maturities in 2023 and 2040. One of the loans (Arlington Avenue Waterline) was obtained to finance waterline improvements and is repaid by the water surcharge fees. The other loan was obtained to finance a portion of the reconstruction of Tremont Road and is repaid by income tax.

The City also has a Franklin County Infrastructure Bank Loan related to the installation of the community fiber optic network throughout the City.

With the passage of Issue 23, the City has a dedicated revenue stream to fund the ten-year Capital Improvement Plan (CIP). The CIP will be financed with a mixture of cash and current borrowings. The debt being proposed for the funding of the CIP has been included in this budget document to show the potential effect on fund balances. The proceeds of the proposed bonds are recorded in the Bonded Improvement Fund, while the proposed repayment is shown in the Capital Asset Management, Sanitary Sewer Surcharge, Water Surcharge, and Stormwater Management funds. Since these are just proposed amounts at this time, these amounts are not currently included with the existing debt in the following tables.

Additionally, the following tables and budgeted expenditures do not currently include any proposed debt issuances for planned or future economic development projects.

DEBT SUMMARY

Table 1 – Outstanding Debt at December 31, 2018

Year of <u>Maturity Issue</u>	Principal Outstanding <u>12/31/2018</u>
General Obligation Bonds:	
2020 2009A Building Renovation Refunding Bonds 2%-4%	\$ 295,000
2020 2009C Various Purpose Bonds 2%-4%	725,000
2023 2011 Refunding Bonds 2%-3.5%	3,230,000
2027 2017 Various Purpose Bonds 3%	7,565,000
2028 2015 Refunding Bonds 1.5%-4%	5,927,000
2029 2013 Refunding Bonds 3%-4%	5,975,000
2030 2014 Refunding Bonds 1.5%-3.5%	6,220,000
2032 2012 Various Purpose Bonds 2%-3%	2,670,000
2034 2015 Various Purpose Bonds 1.5%-4%	16,203,000
2038 2018 Various Purpose Bonds 3%-4%	9,515,000
2036 2016 Various Purpose Bonds 3%-3.25%	9,815,000
2042 2012 LAMU Development Bonds 2%-3.125%	6,225,000
Total General Obligation Bonds	74,365,000
Ohio Public Works Commission (OPWC) Loans:	
2023 Arlington Avenue Waterline 0.0%	84,911
2040 Tremont Road 0.0%	2,353,143
Total OPWC Loan	2,438,054
Franklin County Infrastructure Bank (FCIB) Loan:	
2025 2016 Fiber Optic Network Loan 1.7%	790,755
Total FCIB Loan	790,755
Total Bonds and Loans Outstanding	\$ 77,593,809

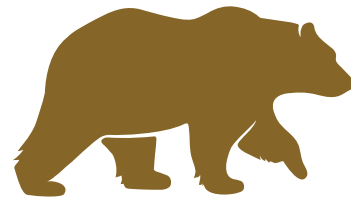
DEBT SUMMARY

Table 2 – Future Debt Service

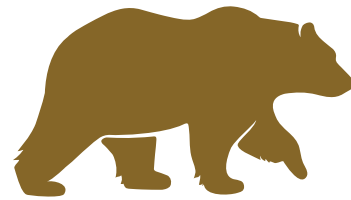
Year	General Obligation Bonds		OPWC Loans		FCIB Loans		Total		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2019	\$ 4,545,000	\$ 2,384,191	\$ 123,453	\$ -	\$ 107,310	\$ 12,988	\$ 4,775,763	\$ 2,397,179	\$ 7,172,942
2020	4,665,000	2,264,656	123,453	-	109,142	11,156	4,897,595	2,275,812	7,173,407
2021	4,175,000	2,118,406	123,453	-	111,005	9,293	4,409,458	2,127,699	6,537,157
2022	4,255,000	2,019,594	123,453	-	112,900	7,398	4,491,353	2,026,992	6,518,345
2023	4,330,000	1,916,244	114,019	-	114,828	5,471	4,558,847	1,921,715	6,480,562
Subtotal 2019-2023							\$ 23,133,016	\$ 10,749,397	\$ 33,882,413
2024-2028	21,345,000	7,507,881	522,920	-	235,570	5,028	22,103,490	7,512,909	29,616,399
2029-2033	18,910,000	3,820,444	522,920	-	-	-	19,432,920	3,820,444	23,253,364
2034-2038	10,800,000	1,100,666	522,920	-	-	-	11,322,920	1,100,666	12,423,586
2039-2043	1,340,000	106,250	261,463	-	-	-	1,601,463	106,250	1,707,713
Total	\$ 74,365,000	\$ 23,238,332	\$ 2,438,054	\$ -	\$ 790,755	\$ 51,334	\$ 77,593,809	\$ 23,289,666	\$ 100,883,475

Table 3 – Debt Repayment (by Funding Source) 2019 – 2023

Year	Capital Asset Management Fund	General Bond Retirement Fund	Community Fiber Optic Fund	EMS Billing Fund	Sanitary Sewer Surcharge Fund	Water Surcharge Fund	Stormwater Management Fund	Kingsdale Core TIF Fund	LAMU TIF Fund	Totals
2019	\$ 4,657,044	\$ 384,000	\$ 120,298	\$ 436,209	\$ 364,668	\$ 451,364	\$ 129,978	\$ 268,850	\$ 360,531	\$ 7,172,942
2020	4,662,499	384,800	120,298	432,960	362,380	449,408	129,737	269,694	361,631	7,173,407
2021	4,418,879	-	120,298	432,359	358,874	445,890	128,974	269,252	362,631	6,537,157
2022	4,404,910	-	120,298	434,826	355,305	442,343	128,222	268,910	363,531	6,518,345
2023	4,386,342	-	120,298	431,095	351,697	429,609	127,677	269,513	364,331	6,480,562
Total	\$ 22,529,674	\$ 768,800	\$ 601,490	\$ 2,167,449	\$ 1,792,924	\$ 2,218,614	\$ 644,588	\$ 1,346,219	\$ 1,812,655	\$ 33,882,413



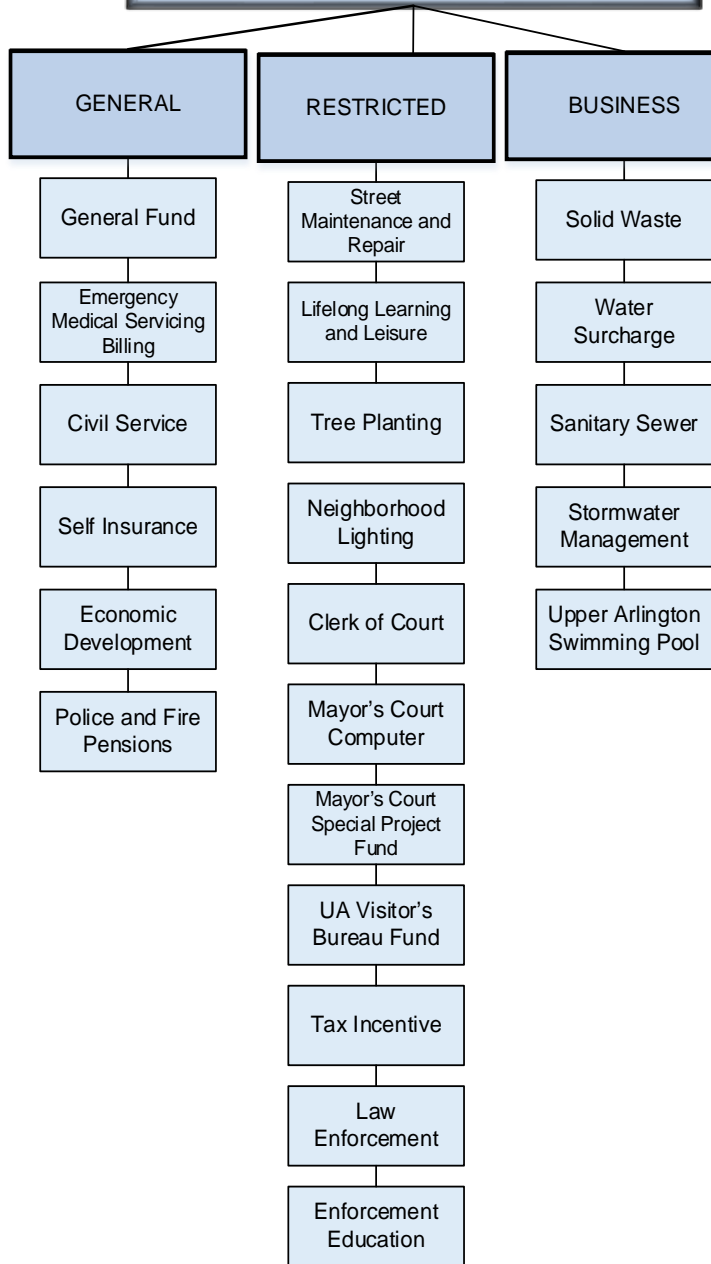
City *of* **Upper Arlington**[®]



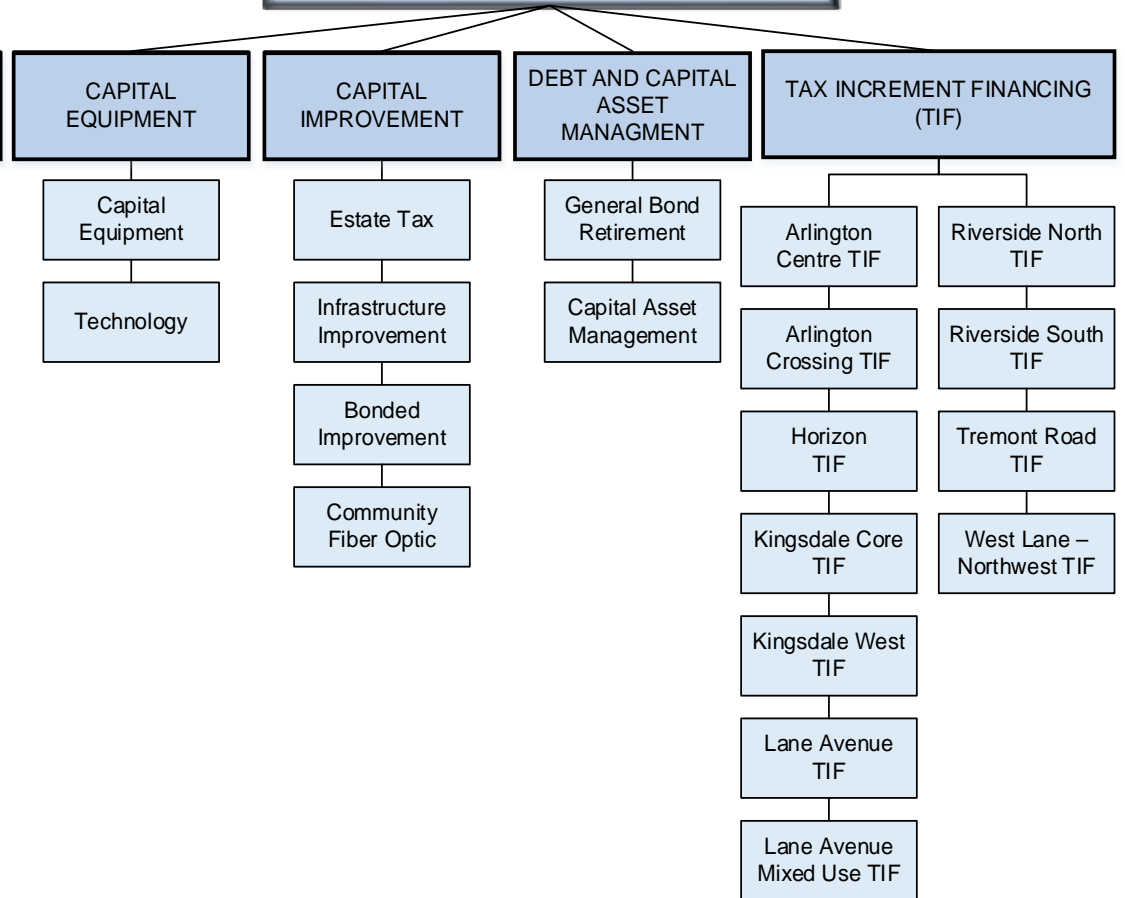
City *of* **Upper Arlington**[®]

COMPREHENSIVE LISTING OF FUNDS (BY OPERATION)

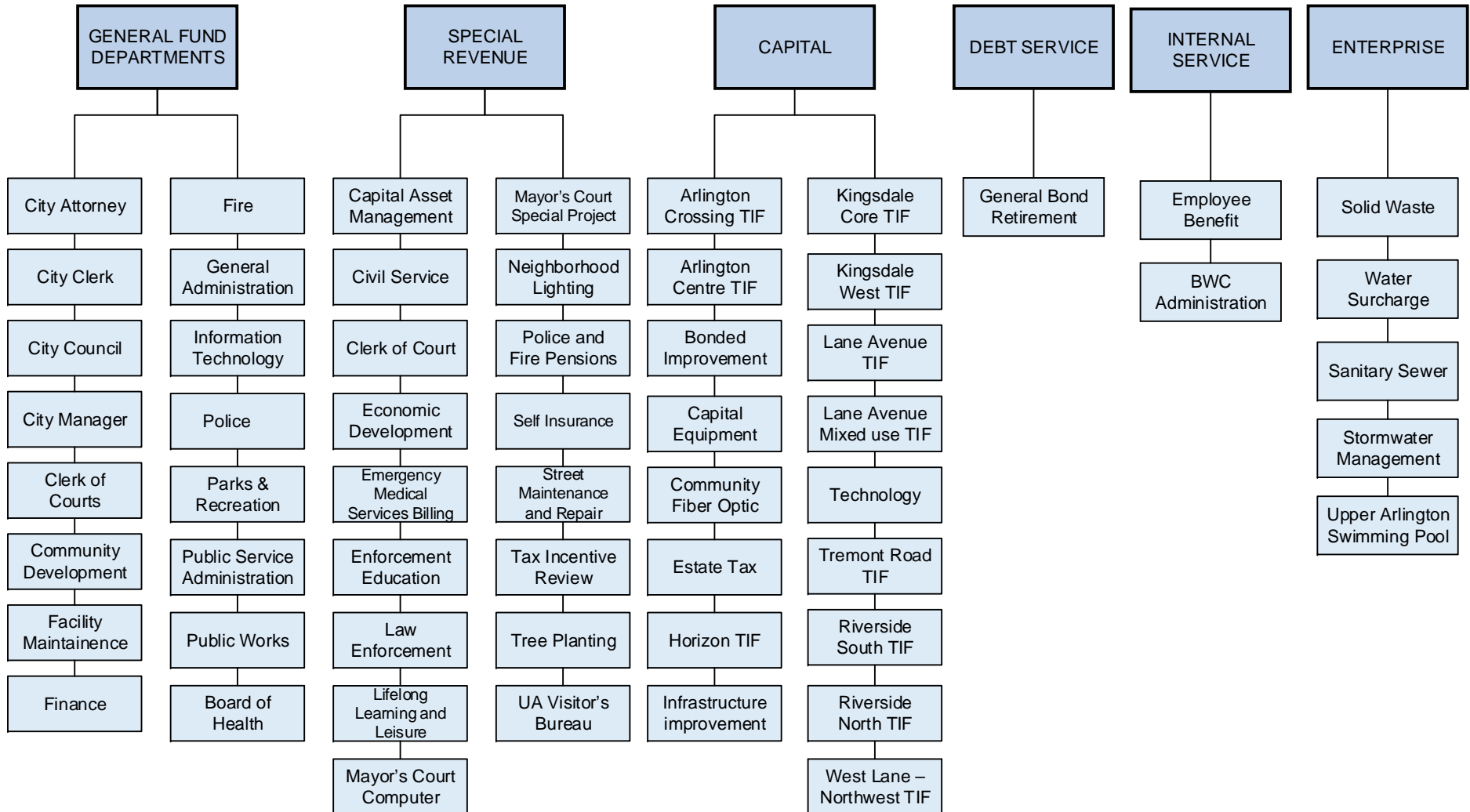
OPERATIONS



CAPITAL



COMPREHENSIVE LISTING OF FUNDS



FUND SUMMARIES

CONSOLIDATED PRESENTATION

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Income tax	\$ 21,490,632	\$ 25,262,301	\$ 26,107,668	\$ 28,736,755	\$ 28,043,100	\$ 28,674,100	\$ 29,319,300	\$ 30,490,200	\$ 31,176,200
Property taxes, rollbacks & assessments	11,232,525	11,169,362	11,300,568	11,777,951	11,634,400	11,649,000	11,549,000	11,684,000	11,821,000
Estate tax	65,805	-	-	-	-	-	-	-	-
Local government fund	1,114,871	1,073,822	1,011,543	1,071,319	1,029,000	1,029,000	1,029,000	1,029,000	1,029,000
Gasoline tax & motor vehicle licenses fees	1,652,072	1,647,611	1,654,098	1,622,476	1,625,000	1,625,000	1,625,000	1,625,000	1,625,000
Water, sanitary sewer & stormwater fees	2,016,960	2,085,962	2,115,988	2,110,396	2,606,000	2,624,000	2,642,000	2,660,000	2,680,000
Solid waste service fees	1,984,030	2,412,726	2,249,420	2,738,708	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Swimming pool fees	541,009	599,856	711,878	758,428	722,000	725,000	732,000	739,000	746,000
Investment earnings	555,501	690,730	771,299	1,128,583	747,000	730,000	759,000	728,000	758,800
Charges for services	2,072,892	2,012,590	1,819,135	2,016,395	2,008,000	2,008,000	2,009,500	2,011,000	2,012,500
Other revenues	10,072,296	11,244,814	5,672,737	8,280,158	6,722,000	8,651,700	7,516,900	6,734,400	10,038,600
Total revenues	52,798,593	58,199,774	53,414,334	60,241,169	58,136,500	60,715,800	60,181,700	60,700,600	64,887,100
<i>Growth in revenue</i>	20.51%	10.23%	-8.22%	12.78%	-3.49%	4.44%	-0.88%	0.86%	6.90%
Operating expenditures:									
Public Safety	15,337,399	16,039,472	16,649,472	17,313,391	18,991,100	19,055,800	19,428,300	19,865,400	20,312,300
Parks and Recreation	3,485,341	3,804,954	4,261,139	4,354,406	4,662,900	4,605,700	4,708,900	4,814,500	4,922,300
Community Development	845,591	822,028	915,870	926,871	1,058,500	1,078,900	1,103,200	1,128,000	1,153,400
Public Services	6,433,352	6,819,339	7,187,368	8,384,334	9,258,450	9,271,250	9,197,100	9,337,000	9,479,700
Administrative Direction	2,272,952	3,203,232	2,670,850	2,723,433	2,962,000	3,013,300	3,069,800	3,127,700	3,186,800
Administrative Support	5,012,776	5,738,169	4,924,861	5,620,024	7,161,950	6,297,100	6,431,600	6,553,300	6,682,700
General Administration	1,933,240	2,083,817	3,284,674	2,471,080	2,359,300	2,312,300	2,363,200	2,415,200	2,468,400
Total operating expenditures	35,320,651	38,511,011	39,894,234	41,793,539	46,454,200	45,634,350	46,302,100	47,241,100	48,205,600
<i>Growth in operating expenditures</i>	3.70%	9.03%	3.59%	4.76%	11.15%	-1.76%	1.46%	2.03%	2.04%
Capital outlay:									
Capital equipment	1,168,606	1,000,337	1,370,479	1,236,163	1,391,700	1,210,000	1,239,000	1,269,000	1,300,000
Capital improvements	17,014,997	20,976,519	16,738,028	16,006,972	13,186,400	13,623,600	12,128,900	16,307,200	15,931,300
Total capital outlay	18,183,603	21,976,856	18,108,507	17,243,135	14,578,100	14,833,600	13,367,900	17,576,200	17,231,300
Debt service:									
Principal and interest payments	17,443,708	6,015,410	7,922,440	7,152,222	8,196,400	8,004,200	8,642,800	8,627,200	9,590,600
Total debt service	17,443,708	6,015,410	7,922,440	7,152,222	8,196,400	8,004,200	8,642,800	8,627,200	9,590,600
Total expenditures	70,947,962	66,503,277	65,925,181	66,188,896	69,228,700	68,472,150	68,312,800	73,444,500	75,027,500
Other financing sources:									
Proceeds of bonds, notes and leases	26,946,311	9,995,991	9,737,855	9,998,931	7,189,000	-	17,456,600	205,800	16,619,600
Total other financing sources	26,946,311	9,995,991	9,737,855	9,998,931	7,189,000	-	17,456,600	205,800	16,619,600
Beginning consolidated balances	47,859,063	57,381,633	59,866,155	57,969,086	63,192,096	60,376,896	53,682,546	64,094,046	52,665,946
Lapsed encumbrances	725,628	792,034	875,923	1,171,806	-	-	-	-	-
Anticipated lapses of appropriations	-	-	-	-	1,088,000	1,062,000	1,086,000	1,110,000	1,135,000
Ending consolidated balances	\$ 57,381,633	\$ 59,866,155	\$ 57,969,086	\$ 63,192,096	\$ 60,376,896	\$ 53,682,546	\$ 64,094,046	\$ 52,665,946	\$ 60,280,146
<i>Breakdown of Fund Balance:</i>									
Operating:									
General (including General Fund reserve)	\$ 18,973,705	\$ 21,082,212	\$ 18,564,980	\$ 20,459,339	\$ 19,694,939	\$ 19,878,739	\$ 19,912,009	\$ 20,120,709	\$ 20,162,409
Restricted	2,401,608	2,993,005	2,916,337	2,837,020	2,363,570	2,006,620	1,766,150	1,487,250	1,149,750
Business	3,846,114	4,824,247	5,500,821	5,861,587	5,522,587	5,177,987	5,036,687	4,871,787	4,703,387
Total operating funds balance	25,221,427	28,899,464	26,982,138	29,157,946	27,581,096	27,063,346	26,714,846	26,479,746	26,015,546
Capital:									
Capital equipment and improvements	20,403,808	16,570,665	15,745,076	17,310,986	15,788,986	8,094,486	17,919,186	5,434,786	13,005,286
Debt service and capital asset management	8,137,602	10,578,936	11,101,934	11,851,169	13,445,369	14,070,269	14,413,569	14,413,569	13,958,769
Tax increment financing	3,618,796	3,817,090	4,139,938	4,871,995	3,561,445	4,454,445	5,388,945	6,337,845	7,300,545
Total capital funds balance	32,160,206	30,966,691	30,986,948	34,034,150	32,795,800	26,619,200	37,379,200	26,186,200	34,264,600
Ending consolidated balances	\$ 57,381,633	\$ 59,866,155	\$ 57,969,086	\$ 63,192,096	\$ 60,376,896	\$ 53,682,546	\$ 64,094,046	\$ 52,665,946	\$ 60,280,146

FUND SUMMARIES

CONSOLIDATED PRESENTATION - FISCAL YEAR 2019 (by Operation)

	Operations				Capital					Combined Total
	General	Restricted	Business	Total Operations	Capital Equipment	Capital Improvements	Debt and Capital Asset Mangement	Tax Increment Financing (TIF)	Total Capital	
Revenues:										
Income tax	\$ 20,191,000	\$ -	\$ -	\$ 20,191,000	\$ -	\$ -	\$ 7,852,100	\$ -	\$ 7,852,100	\$ 28,043,100
Property tax	10,193,500	-	-	10,193,500	960,600	-	480,300	-	1,440,900	11,634,400
Local government fund	1,029,000	-	-	1,029,000	-	-	-	-	-	1,029,000
Gas, BMV fees	-	1,625,000	-	1,625,000	-	-	-	-	-	1,625,000
Water, sewer & stormwater fees	-	-	2,606,000	2,606,000	-	-	-	-	-	2,606,000
Solid waste service fees	-	-	3,000,000	3,000,000	-	-	-	-	-	3,000,000
Swimming pool fees	-	-	722,000	722,000	-	-	-	-	-	722,000
Investment earnings	608,000	21,000	33,000	662,000	-	85,000	-	-	85,000	747,000
Charge for services	1,800,000	208,000	-	2,008,000	-	-	-	-	-	2,008,000
Other revenue	3,170,000	259,000	1,500	3,430,500	204,000	344,700	-	2,742,800	3,291,500	6,722,000
Total revenues	36,991,500	2,113,000	6,362,500	45,467,000	1,164,600	429,700	8,332,400	2,742,800	12,669,500	58,136,500
Expenditures:										
<i>Operating</i>										
Public Safety	18,751,300	239,800	-	18,991,100	-	-	-	-	-	18,991,100
Parks and Recreation	3,813,200	176,800	672,900	4,662,900	-	-	-	-	-	4,662,900
Community Development	1,058,500	-	-	1,058,500	-	-	-	-	-	1,058,500
Public Service	2,173,200	2,263,750	4,796,500	9,233,450	-	25,000	-	-	25,000	9,258,450
Administrative Direction	2,962,000	-	-	2,962,000	-	-	-	-	-	2,962,000
Administrative Support	5,922,700	106,800	-	6,029,500	91,000	-	15,000	1,026,450	1,132,450	7,161,950
General Administration	2,359,300	-	-	2,359,300	-	-	-	-	-	2,359,300
<i>Capital outlay</i>										
Capital equipment	-	44,300	-	44,300	1,347,400	-	-	-	1,347,400	1,391,700
Capital improvements	-	-	-	-	-	11,014,000	-	2,172,400	13,186,400	13,186,400
<i>Debt service</i>										
Debt payments	-	-	18,900	18,900	-	-	8,177,500	-	8,177,500	8,196,400
Total expenditures	37,040,200	2,831,450	5,488,300	45,359,950	1,438,400	11,039,000	8,192,500	3,198,850	23,868,750	69,228,700
Net revenue over/(under) expenditures	(48,700)	(718,450)	874,200	107,050	(273,800)	(10,609,300)	139,900	(456,050)	(11,199,250)	(11,092,200)
Other financing sources/(uses) and intra-city services										
Proceeds of bonds/notes	-	-	-	-	-	5,948,000	1,241,000	-	7,189,000	7,189,000
Intra-city services	66,000	(5,000)	(61,000)	-	-	-	-	-	-	-
Transfer/Advance in	3,770,000	250,000	-	4,020,000	315,000	3,318,400	7,623,500	-	11,256,900	15,276,900
Transfer/Advance out	(5,639,700)	-	(1,152,200)	(6,791,900)	-	(220,300)	(7,410,200)	(854,500)	(8,485,000)	(15,276,900)
Total other financing sources(uses) and intra-city services	(1,803,700)	245,000	(1,213,200)	(2,771,900)	315,000	9,046,100	1,454,300	(854,500)	9,960,900	7,189,000
Net change in fund balance	(1,852,400)	(473,450)	(339,000)	(2,664,850)	41,200	(1,563,200)	1,594,200	(1,310,550)	(1,238,350)	(3,903,200)
Beginning balance	20,459,339	2,837,020	5,861,587	29,157,946	796,255	16,514,731	11,851,169	4,871,995	34,034,150	63,192,096
Anticipated appropriation lapses (3%)	1,088,000	-	-	1,088,000	-	-	-	-	-	1,088,000
Ending balance	\$ 19,694,939	\$ 2,363,570	\$ 5,522,587	\$ 27,581,096	\$ 837,455	\$ 14,951,531	\$ 13,445,369	\$ 3,561,445	\$ 32,795,800	\$ 60,376,896

Note: The General Operations balance includes the General Fund reserve of: \$ 10,877,010

FUND SUMMARIES – Operations – General

These funds are those whose resources are unrestricted to use and are used to fund the City's basic operations.

General Fund

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except for those required to be accounted for in another fund.

Emergency Medical Services (EMS) Billing Fund

This fund is used to pay the cost of activities for emergency medical services, supplies, capital equipment purchases and the repayment of debt for the Fire Division. The fees received are from insurance companies and Medicare for providing emergency medical services to the Community.

Civil Service Fund

This fund is used to pay the expenses associated with the Civil Service Commission. The money is transferred from the General Fund and is used to pay the Civil Service Commission Secretary and the cost of tests that are required for promotional examinations.

Self Insurance Fund

This fund provides a reserve to fund losses as a result of assuming the risk of general liability claims against the City. This fund was created prior to the City joining the Central Ohio Risk Management Association (CORMA). Since the establishment of CORMA, the Self Insurance Fund is used to pay deductibles and small claims not covered by CORMA.

Economic Development Fund

This fund was established for the purpose of stimulating investment in Upper Arlington by providing incentives and maintaining an attractive economic climate for business retention and expansion.

Police and Firemen Pension Funds

The presentation is the consolidation of three funds. In accordance with Sections 741.09 and 741.10 of the Ohio Revised Code, the City is required to enact a tax levy of .6 of one mill for the purpose of paying the City's share of contributions for Police and Fire pensions. The third is the voted 1.08 mill Police & Fire Pension levy.

FUND SUMMARIES - Operations - General

2019 SUMMARY PRESENTATION

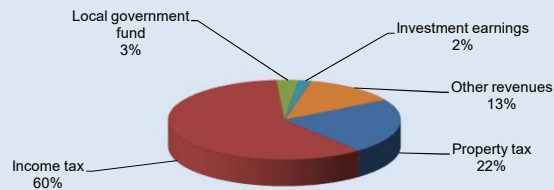
	General Fund	EMS Billing Fund	Civil Service Fund	Self Insurance Fund	Economic Development Fund	Police and Firemen Pension Funds	Total General Operations
Revenues:							
Income tax	\$ 20,191,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,191,000
Property tax	7,540,000	-	-	-	-	2,653,500	10,193,500
Local government fund	1,029,000	-	-	-	-	-	1,029,000
Investment earnings	600,000	-	-	8,000	-	-	608,000
Charge for services	1,200,000	600,000	-	-	-	-	1,800,000
Other revenue	3,160,000	-	-	10,000	-	-	3,170,000
Total revenues	33,720,000	600,000	-	18,000	-	2,653,500	36,991,500
Expenditures:							
<i>Operating</i>							
Public Safety	18,537,800	213,500	-	-	-	-	18,751,300
Parks and Recreation	3,813,200	-	-	-	-	-	3,813,200
Community Development	1,058,500	-	-	-	-	-	1,058,500
Public Service	2,173,200	-	-	-	-	-	2,173,200
Administrative Direction	2,462,000	-	-	-	500,000	-	2,962,000
Administrative Support	5,902,700	-	20,000	-	-	-	5,922,700
General administration	2,309,300	-	-	50,000	-	-	2,359,300
Total expenditures	36,256,700	213,500	20,000	50,000	500,000	-	37,040,200
Net revenue over/(under) expenditures	(2,536,700)	386,500	(20,000)	(32,000)	(500,000)	2,653,500	(48,700)
Other financing sources/(uses) and intra-city services							
Intra-city services	66,000	-	-	-	-	-	66,000
Transfers/Advances in**	3,250,000	-	20,000	-	500,000	-	3,770,000
Transfers/Advances out	(2,403,400)	(436,300)	-	-	-	(2,800,000)	(5,639,700)
Total other financing sources(uses) and intra-city services	912,600	(436,300)	20,000	-	500,000	(2,800,000)	(1,803,700)
Net change in fund balance	(1,624,100)	(49,800)	-	(32,000)	-	(146,500)	(1,852,400)
Beginning balance	16,724,553	242,379	45,566	845,184	392,028	2,209,629	20,459,339
Anticipated appropriation lapses	1,088,000	-	-	-	-	-	1,088,000
Ending balance	\$ 16,188,453	\$ 192,579	\$ 45,566	\$ 813,184	\$ 392,028	\$ 2,063,129	\$ 19,694,939

FUND SUMMARIES - Operations - General

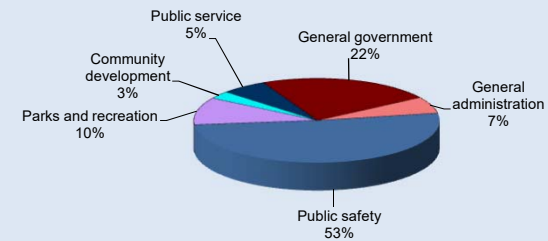
GENERAL FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Property tax	\$ 6,736,362	\$ 6,664,428	\$ 6,747,215	\$ 7,544,720	\$ 7,540,000	\$ 7,615,000	\$ 7,843,000	\$ 7,921,000	\$ 8,000,000
Income tax	16,189,948	18,325,700	18,794,073	20,751,427	20,191,000	20,645,400	21,109,900	21,952,900	22,446,900
Local government fund	1,114,871	1,073,822	1,011,543	1,071,319	1,029,000	1,029,000	1,029,000	1,029,000	1,029,000
Estate tax	65,805	-	-	-	-	-	-	-	-
Investment earnings	376,502	513,604	557,985	815,922	600,000	615,000	615,000	615,000	615,000
Other revenues	4,297,549	4,606,720	4,220,776	3,980,753	4,360,000	3,899,000	3,938,000	3,977,000	4,017,000
<i>Total operating revenue</i>	<u>28,781,037</u>	<u>31,184,274</u>	<u>31,331,592</u>	<u>34,164,141</u>	<u>33,720,000</u>	<u>33,803,400</u>	<u>34,534,900</u>	<u>35,494,900</u>	<u>36,107,900</u>
Other resources:									
Intra-city services reimbursement									
Tax Incentive Review Fund	5,000	5,000	5,000	5,000	5,000	5,000	15,770	-	-
Sanitary Sewer Fund	19,583	34,264	22,113	30,798	26,000	26,000	26,000	26,000	26,000
Water Surcharge Fund	13,833	15,429	8,227	7,190	15,000	15,000	15,000	15,000	15,000
Stormwater Management Fund	13,659	12,550	12,675	12,820	20,000	20,000	20,000	20,000	20,000
Police and fire pension tax	2,284,721	2,329,444	2,223,410	2,321,688	2,800,000	2,800,000	2,863,000	2,927,400	2,993,300
Transfers/Advances in	1,115,127	1,379,000	325,000	205,000	450,000	450,000	325,000	325,000	325,000
Total revenue and other resources	<u>32,232,960</u>	<u>34,959,961</u>	<u>33,928,017</u>	<u>36,746,637</u>	<u>37,036,000</u>	<u>37,119,400</u>	<u>37,799,670</u>	<u>38,808,300</u>	<u>39,487,200</u>

2019 Other revenues:	<u>Adopted</u>
Licenses and permits	\$ 1,200,000
Charges for services	1,200,000
Fines and forfeitures	300,000
Cable TV franchise fees	600,000
Hotel tax	185,000
Miscellaneous	750,000
Reimbursements	125,000
Total	<u>\$ 4,360,000</u>

**General Fund Revenues - 2019 Adopted
(by percentage)**



**General Fund Expenditures - 2019 Adopted
(by percentage)**



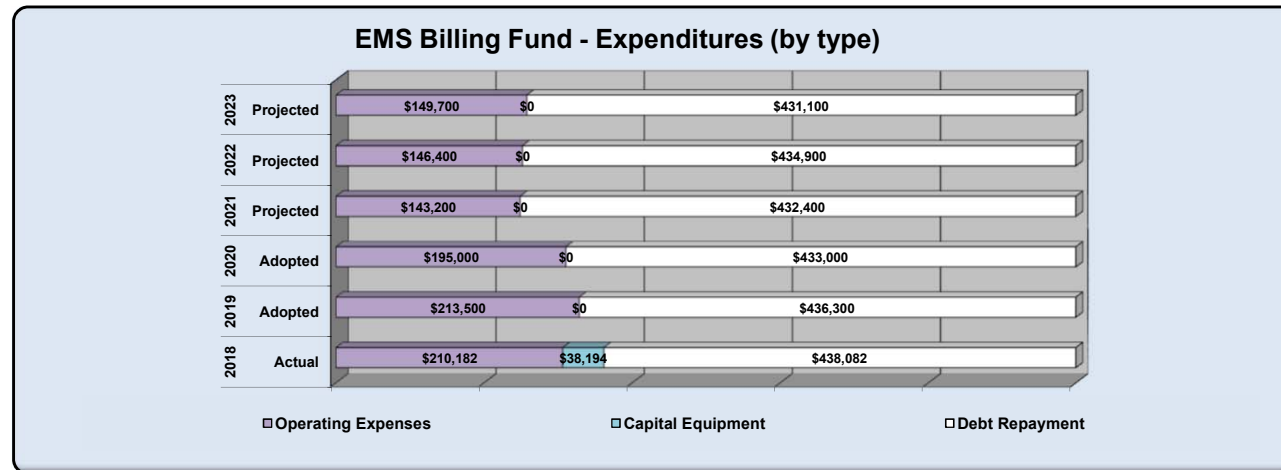
FUND SUMMARIES - Operations - General

GENERAL FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Expenditures:									
Police Division	\$ 7,353,155	\$ 7,757,481	\$ 7,911,913	\$ 8,384,662	\$ 9,242,600	\$ 9,241,000	\$ 9,448,900	\$ 9,661,500	\$ 9,878,900
Fire Division	7,635,989	8,018,445	8,369,025	8,522,064	9,295,200	9,379,400	9,590,400	9,806,200	10,026,800
Parks and Recreation	2,785,694	3,177,066	3,437,272	3,516,867	3,813,200	3,745,600	3,829,900	3,916,100	4,004,200
Community Development	845,591	822,028	915,870	926,871	1,058,500	1,078,900	1,103,200	1,128,000	1,153,400
Public Service Administration	813,890	849,450	850,276	992,228	968,500	988,800	1,011,000	1,033,700	1,057,000
Public Works Division	991,205	1,105,910	1,064,899	1,031,484	1,204,700	1,227,900	1,255,500	1,283,700	1,312,600
City Manager	806,859	968,516	1,193,275	1,285,497	1,309,600	1,337,000	1,367,100	1,397,900	1,429,400
City Attorney	649,786	775,261	713,905	707,772	756,000	771,100	788,400	806,100	824,200
City Clerk	246,182	253,512	235,370	233,729	249,700	254,900	260,600	266,500	272,500
City Council	118,874	117,114	148,661	137,777	146,700	150,300	153,700	157,200	160,700
Clerk of court	375,191	464,933	410,656	351,316	478,100	482,500	493,400	504,500	515,900
Finance	1,035,934	1,061,250	873,162	1,042,621	1,020,600	1,042,500	1,066,000	1,090,000	1,114,500
Information Technology	928,018	1,037,387	1,080,518	1,175,602	1,313,300	1,325,800	1,355,600	1,386,100	1,417,300
Facilities Maintenance	1,001,691	1,451,003	1,687,272	1,654,793	2,787,700	1,791,200	1,831,500	1,872,700	1,914,800
Board of Health	254,111	266,315	278,931	297,465	303,000	310,000	317,000	324,100	331,400
General Administration	1,919,223	2,066,532	3,271,404	2,439,594	2,309,300	2,262,300	2,313,200	2,365,200	2,418,400
Total operating expenditures	27,761,393	30,192,203	32,442,409	32,700,342	36,256,700	35,389,200	36,185,400	36,999,500	37,832,000
Net revenue over (under) operating expenditures	4,471,567	4,767,758	1,485,608	4,046,295	779,300	1,730,200	1,614,270	1,808,800	1,655,200
Transfers out to other funds:									
Infrastructure Improvement Fund (transfer)	750,000	750,000	3,750,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Street Maintenance & Repair Fund (transfer)	180,273	872,800	21,800	225,000	250,000	275,000	350,000	350,000	350,000
Capital Equipment Fund (transfer)	-	-	-	240,000	240,000	240,000	240,000	240,000	240,000
Technology Fund (transfer)	-	-	-	100,000	75,000	75,000	75,000	75,000	75,000
EMS Billing Fund (transfer)	-	-	460,000	-	-	-	-	-	-
Civil Service Fund (transfer)	10,000	10,000	25,000	25,000	20,000	20,000	20,000	20,000	20,000
Community Fiber Optic Fund (transfer)	2,500,000	-	68,400	68,400	68,400	68,400	68,400	68,400	68,400
Solid Waste Fund (transfer)	239,540	-	-	-	-	-	-	-	-
Economic Development Fund (transfer)	427,317	670,168	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Advances out to other funds:									
Kingsdale Core TIF Fund (advance)	1,000,000	-	-	-	-	-	-	-	-
Tremont Road TIF Fund (advance)	-	291,135	-	-	-	-	-	-	-
Arlington Centre TIF Fund (advance)	-	5,000	-	-	-	-	-	-	-
West Lane - Northwest TIF Fund (advance)	-	-	-	218,200	-	-	-	-	-
Solid Waste Fund (advance)	-	-	-	250,000	-	-	-	-	-
Total expenditures and transfers out	32,868,523	32,791,306	37,267,609	35,576,942	38,660,100	37,817,600	38,688,800	39,502,900	40,335,400
Excess (def) of revenues & transfers in over expenditures & transfers out	(635,563)	2,168,655	(3,339,592)	1,169,695	(1,624,100)	(698,200)	(889,130)	(694,600)	(848,200)
Fund balances at beginning of year	17,059,435	16,480,051	18,675,380	15,428,143	16,724,553	16,188,453	16,552,253	16,749,123	17,164,523
Lapsed encumbrances/appropriations	56,179	26,674	92,355	126,715	-	-	-	-	-
Anticipated appropriation lapses	-	-	-	-	1,088,000	1,062,000	1,086,000	1,110,000	1,135,000
Fund balance at end of year	\$ 16,480,051	\$ 18,675,380	\$ 15,428,143	\$ 16,724,553	\$ 16,188,453	\$ 16,552,253	\$ 16,749,123	\$ 17,164,523	\$ 17,451,323
Breakdown of fund balance:									
Restricted ending fund balance	8,328,418	9,057,661	9,732,723	9,810,103	10,877,010	10,616,760	10,855,620	11,099,850	11,349,600
Unrestricted ending fund balance	8,151,633	9,617,719	5,695,420	6,914,450	5,311,443	5,935,493	5,893,503	6,064,673	6,101,723
Fund balance to operating expenditures	59%	62%	48%	51%	45%	47%	46%	46%	46%

FUND SUMMARIES - Operations - General

EMERGENCY MEDICAL SERVICES (EMS) BILLING FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
EMS fees	\$ 741,476	\$ 685,145	\$ 582,701	\$ 714,932	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Other revenues	-	-	-	10,391	-	-	-	-	-
Transfers/Advances in									
General Fund	-	-	460,000	-	-	-	-	-	-
Total revenues	<u>741,476</u>	<u>685,145</u>	<u>1,042,701</u>	<u>725,323</u>	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>
Expenditures:									
Operating	117,074	113,655	173,510	210,182	213,500	195,000	143,200	146,400	149,700
Lease payment	190,086	190,086	190,086	-	-	-	-	-	-
Capital equipment	103,288	25,524	259,768	38,194	-	-	-	-	-
Transfers/Advances out									
General Bond Retirement Fund	440,349	439,703	433,099	438,082	436,300	433,000	432,400	434,900	431,100
Total expenditures	<u>850,797</u>	<u>768,968</u>	<u>1,056,463</u>	<u>686,458</u>	<u>649,800</u>	<u>628,000</u>	<u>575,600</u>	<u>581,300</u>	<u>580,800</u>
Excess (def) of revenues & transfer in over expenditures & transfers out	(109,321)	(83,823)	(13,762)	38,865	(49,800)	(28,000)	24,400	18,700	19,200
Fund balance at beginning of year	409,108	300,569	216,746	203,353	242,379	192,579	164,579	188,979	207,679
Lapsed appropriations	782	-	369	161	-	-	-	-	-
Fund balance at end of year	<u>\$ 300,569</u>	<u>\$ 216,746</u>	<u>\$ 203,353</u>	<u>\$ 242,379</u>	<u>\$ 192,579</u>	<u>\$ 164,579</u>	<u>\$ 188,979</u>	<u>\$ 207,679</u>	<u>\$ 226,879</u>

Note: Debt repayment for the construction of Fire Station #2 is the major budgeted item in the fund. Revenues have declined since 2016 due to Clinton Township not electing to renew its agreement in 2016.



FUND SUMMARIES - Operations - General

CIVIL SERVICE FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Transfers in									
General Fund	\$ 10,000	\$ 10,000	\$ 25,000	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>25,000</u>	<u>25,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Expenditures:									
Operating	12,717	18,274	6,605	16,752	20,000	20,000	20,000	20,000	20,000
Total expenditures	<u>12,717</u>	<u>18,274</u>	<u>6,605</u>	<u>16,752</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(2,717)	(8,274)	18,395	8,248	-	-	-	-	-
Fund balance at beginning of year	29,914	27,197	18,923	37,318	45,566	45,566	45,566	45,566	45,566
Fund balance at end of year	<u>\$ 27,197</u>	<u>\$ 18,923</u>	<u>\$ 37,318</u>	<u>\$ 45,566</u>	<u>\$ 45,566</u>	<u>\$ 45,566</u>	<u>\$ 45,566</u>	<u>\$ 45,566</u>	<u>\$ 45,566</u>

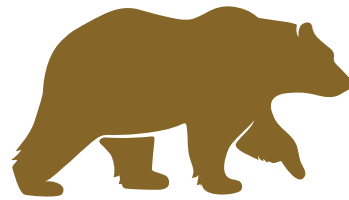
SELF INSURANCE FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Investment earnings	\$ 6,021	\$ 7,583	\$ 7,843	\$ 11,418	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Reimbursements	36,663	53,828	49,481	48,525	10,000	10,000	10,000	10,000	10,000
Total revenues	<u>42,684</u>	<u>61,411</u>	<u>57,324</u>	<u>59,943</u>	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>
Expenditures:									
Liability/property damage payments	14,017	17,285	13,270	31,486	50,000	50,000	50,000	50,000	50,000
Total expenditures	<u>14,017</u>	<u>17,285</u>	<u>13,270</u>	<u>31,486</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	28,667	44,126	44,054	28,457	(32,000)	(32,000)	(32,000)	(32,000)	(32,000)
Fund balance at beginning of year	699,880	728,547	772,673	816,727	845,184	813,184	781,184	749,184	717,184
Fund balance at end of year	<u>\$ 728,547</u>	<u>\$ 772,673</u>	<u>\$ 816,727</u>	<u>\$ 845,184</u>	<u>\$ 813,184</u>	<u>\$ 781,184</u>	<u>\$ 749,184</u>	<u>\$ 717,184</u>	<u>\$ 685,184</u>

FUND SUMMARIES - Operations - General

ECONOMIC DEVELOPMENT FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Transfers in									
General Fund	\$ 427,314	\$ 670,168	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Total revenues	<u>427,314</u>	<u>670,168</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
Expenditures:									
Operating	26,873	17,051	43,334	19,910	25,000	25,000	25,600	26,200	26,800
Contractual incentive payments	225,610	841,822	95,000	137,859	170,000	215,000	160,000	80,000	-
Clinton Twp. revenue sharing	23,044	19,040	25,476	-	-	-	-	-	-
Dublin School revenue sharing	175,724	210,916	215,829	200,889	60,000	30,000	-	-	-
Amount available for current year projects	-	-	-	-	245,000	230,000	314,400	393,800	473,200
Total expenditures	<u>451,251</u>	<u>1,088,829</u>	<u>379,639</u>	<u>358,658</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(23,937)	(418,661)	120,361	141,342	-	-	-	-	-
Fund balance at beginning of year	482,855	508,918	90,257	250,618	392,028	392,028	392,028	392,028	392,028
Lapsed encumbrances	50,000	-	40,000	68	-	-	-	-	-
Fund balance at end of year	<u>\$ 508,918</u>	<u>\$ 90,257</u>	<u>\$ 250,618</u>	<u>\$ 392,028</u>	<u>\$ 392,028</u>	<u>\$ 392,028</u>	<u>\$ 392,028</u>	<u>\$ 392,028</u>	<u>\$ 392,028</u>

POLICE AND FIREMEN PENSION FUNDS									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Property tax	\$ 2,699,503	\$ 2,709,254	\$ 2,743,998	\$ 2,702,496	\$ 2,653,500	\$ 2,680,000	\$ 2,707,000	\$ 2,734,000	\$ 2,761,000
Total revenues	<u>2,699,503</u>	<u>2,709,254</u>	<u>2,743,998</u>	<u>2,702,496</u>	<u>2,653,500</u>	<u>2,680,000</u>	<u>2,707,000</u>	<u>2,734,000</u>	<u>2,761,000</u>
Expenditures:									
Transfers out									
General Fund	2,284,721	2,329,444	2,223,410	2,321,688	2,800,000	2,800,000	2,863,000	2,927,400	2,993,300
Total expenditures	<u>2,284,721</u>	<u>2,329,444</u>	<u>2,223,410</u>	<u>2,321,688</u>	<u>2,800,000</u>	<u>2,800,000</u>	<u>2,863,000</u>	<u>2,927,400</u>	<u>2,993,300</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	414,782	379,810	520,588	380,808	(146,500)	(120,000)	(156,000)	(193,400)	(232,300)
Fund balance at beginning of year	513,641	928,423	1,308,233	1,828,821	2,209,629	2,063,129	1,943,129	1,787,129	1,593,729
Fund balance at end of year	<u>\$ 928,423</u>	<u>\$ 1,308,233</u>	<u>\$ 1,828,821</u>	<u>\$ 2,209,629</u>	<u>\$ 2,063,129</u>	<u>\$ 1,943,129</u>	<u>\$ 1,787,129</u>	<u>\$ 1,593,729</u>	<u>\$ 1,361,429</u>

Note: The revenue is a combination of permanent .6 inside millage and a five-year .97-mil voted levy. The five-year voted levy expires in 2021.



City *of* **Upper Arlington**[®]

FUND SUMMARIES – Operations – Restricted

These funds are those whose resources are derived from specific taxes, grants, or other restricted or committed resources. The use and limitation of these funds are specified by City ordinance or federal or state statutes.

Street Maintenance and Repair Fund

The resources of this fund are restricted as to use by the State of Ohio's Constitution. Permitted services are related to the maintenance and reconstruction of the City's streets, streetlights, and traffic signals. The revenue is obtained from gasoline taxes and motor vehicle licenses.

Lifelong Learning and Leisure Fund

This fund receives tuition revenue from residents attending programs provided by the City. Each program offered has its own tuition rate to ensure that both the program and the fund are self-sufficient. The revenue generated is used to pay the instructors and any material costs.

Tree Planting Fund

This fund was established to receive money donated by residents for the furtherance of tree planting and care-related arboricultural activities.

Neighborhood Lighting Utility Fund

The Neighborhood Utility Fund was established to account for the maintenance of neighborhood lights provided within a specific area of the City. The Neighborhood Lighting Utility Board adopted a \$35.00 maintenance fee, which is billed on an annual basis. The fees deposited into this fund are used for the upkeep of the lights.

Clerk of Courts Fund

The Clerk of Courts Fund was created to account for fees established by the Rules of Court. The revenue is to be used to pay the cost of computerization and the ongoing updates associated with the computerization of the Clerk of Courts' office. The current fee is \$3.00 per case.

Mayor's Court Computer Fund

Authorized by the State of Ohio and enacted by the City, a fee of \$3.00 is collected on each case in Mayor's Court to be used to pay the cost of computerization, and the ongoing updates associated with computerization.

Mayor's Court Special Projects Fund

A fee of \$10.00 is collected on each case in Mayor's Court to be used to pay the cost of special projects of the court including, but not limited to, the acquisition or rehabilitation of facilities, the acquisition of equipment, the hiring and training of staff, community service programs, mediation or dispute resolution services, the employment of magistrates, the training and education of magistrates, and other related services.

Upper Arlington Visitor's Bureau Fund

The Upper Arlington Visitor's Bureau Fund was established to account for 1.5% of the hotel/motel excise tax pursuant to Section 5739.09 of the Ohio Revised Code. These revenues are used as additional funding towards tourism activities and event promotion within the City.

Tax Incentive Review Fund

The Tax Incentive Review Fund was established to receive deposits of fees required when agreements are entered into under Section 3735 of the Ohio Revised Code. These fees are used exclusively for the purpose of performing the duties of the Tax Incentive Review Board.

FUND SUMMARIES – Operations – Restricted

Law Enforcement Fund

This fund receives money from the seizure of tangible property relinquished in accordance with the Contraband Seizure Forfeiture Act. Funds can only be used for law enforcement purposes.

Enforcement Education Fund

The revenue of this fund is derived from “Operating a Motor Vehicle While Intoxicated” (OVI) convictions, and is used to pay the costs incurred in both enforcing and informing the public of the laws governing operation of a motor vehicle while under the influence of alcohol.

FUND SUMMARIES - Operations - Restricted

2019 SUMMARY PRESENTATION

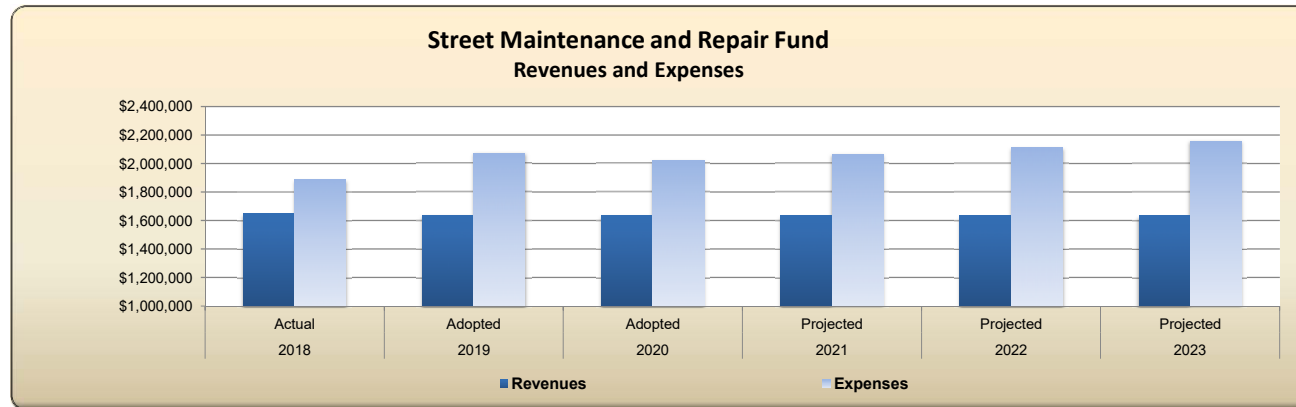
	Street Maintenance and Repair Fund	Life Long Learning and Leisure Fund	Tree Planting Fund	Neighborhood Lighting Utility Fund	Clerk of Courts Fund	Mayor's Court Computer Fund	Mayor's Court Special Project Fund
Revenues:							
Gas, BMV fees	\$ 1,625,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	7,000	-	-	5,000	-	-	-
Charge for services	-	145,000	-	63,000	-	-	-
Other revenue	8,000	-	20,000	-	10,000	10,000	30,000
Total revenues	1,640,000	145,000	20,000	68,000	10,000	10,000	30,000
Expenditures:							
<i>Operating</i>							
Public Safety	-	-	-	-	-	-	-
Parks and Recreation	-	156,800	20,000	-	-	-	-
Public Service	2,072,750	-	-	191,000	-	-	-
Administrative support	-	-	-	-	17,000	11,850	18,750
Total expenditures	2,072,750	156,800	20,000	191,000	17,000	11,850	18,750
Net revenue over/(under) expenditures	(432,750)	(11,800)	-	(123,000)	(7,000)	(1,850)	11,250
Other financing sources/(uses) and intra-city services							
Intra-city services	-	-	-	-	-	-	-
Transfer/Advances in	250,000	-	-	-	-	-	-
Total other financing sources(uses) and intra-city services	250,000	-	-	-	-	-	-
Net change in fund balance	(182,750)	(11,800)	-	(123,000)	(7,000)	(1,850)	11,250
Beginning balance	886,446	111,692	95,948	503,780	32,065	53,621	129,304
Ending balance	\$ 703,696	\$ 99,892	\$ 95,948	\$ 380,780	\$ 25,065	\$ 51,771	\$ 140,554

Upper Arlington Visitor's Bureau <u>Fund</u>	Tax Incentive Review <u>Fund</u>	Law Enforcement <u>Fund</u>	Enforcement Education <u>Fund</u>	Total Restricted Operations
\$ -	\$ -	\$ -	\$ -	\$ 1,625,000
-	-	9,000	-	21,000
-	-	-	-	208,000
62,000	1,500	115,000	2,500	259,000
62,000	1,500	124,000	2,500	2,113,000
-	-	237,300	2,500	239,800
-	-	-	-	176,800
-	-	-	-	2,263,750
59,200	-	-	-	106,800
59,200	-	281,600	2,500	2,831,450
2,800	1,500	(157,600)	-	(718,450)
-	(5,000)	-	-	(5,000)
-	-	-	-	250,000
-	(5,000)	-	-	245,000
2,800	(3,500)	(157,600)	-	(473,450)
196,538	23,770	786,278	17,578	2,837,020
\$ 199,338	\$ 20,270	\$ 628,678	\$ 17,578	\$ 2,363,570

FUND SUMMARIES - Operations - Restricted

STREET MAINTENANCE AND REPAIR FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Gasoline tax	\$ 1,189,760	\$ 1,176,969	\$ 1,203,609	\$ 1,173,465	\$ 1,175,000	\$ 1,175,000	\$ 1,175,000	\$ 1,175,000	\$ 1,175,000
Motor vehicle license tax	462,312	470,642	450,489	449,011	450,000	450,000	450,000	450,000	450,000
Investment earnings	1,023	5,036	8,860	11,241	7,000	5,000	3,000	1,000	800
Miscellaneous revenues	8,900	2,550	9,685	7,050	8,000	8,000	8,000	8,000	8,000
Reimbursements	47,948	48	-	9,303	-	-	-	-	-
Transfers/Advances in									
General Fund	180,273	872,800	21,800	225,000	250,000	275,000	350,000	350,000	350,000
Total revenues	<u>1,890,216</u>	<u>2,528,045</u>	<u>1,694,443</u>	<u>1,875,070</u>	<u>1,890,000</u>	<u>1,913,000</u>	<u>1,986,000</u>	<u>1,984,000</u>	<u>1,983,800</u>
Expenditures:									
Public Works Division									
Operating	998,128	1,114,194	1,061,496	1,227,672	1,307,000	1,288,600	1,317,600	1,347,200	1,377,500
Capital improvements	-	422,165	-	-	-	-	-	-	-
Public Service Administration									
Operating	541,930	518,008	633,006	661,489	765,750	730,250	746,700	763,500	780,700
Total expenditures	<u>1,540,058</u>	<u>2,054,367</u>	<u>1,694,502</u>	<u>1,889,161</u>	<u>2,072,750</u>	<u>2,018,850</u>	<u>2,064,300</u>	<u>2,110,700</u>	<u>2,158,200</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	350,158	473,678	(59)	(14,091)	(182,750)	(105,850)	(78,300)	(126,700)	(174,400)
Fund balance at beginning of year	40,228	390,386	865,128	899,551	886,446	703,696	597,846	519,546	392,846
Lapsed encumbrances	-	1,064	34,482	986	-	-	-	-	-
Fund balance at end of year	<u>\$ 390,386</u>	<u>\$ 865,128</u>	<u>\$ 899,551</u>	<u>\$ 886,446</u>	<u>\$ 703,696</u>	<u>\$ 597,846</u>	<u>\$ 519,546</u>	<u>\$ 392,846</u>	<u>\$ 218,446</u>

Note: The Street Maintenance and Repair Fund accounts for approximately \$1.6 million in gasoline and motor vehicle license fees, and is used exclusively for the operations of maintaining the streets. The revenue is not projected to be sufficient to support the operations in 2019 and beyond. This presentation reflects the General Fund subsidizing these functions.



LIFE LONG LEARNING AND LEISURE FUND

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
<u>Revenues:</u>									
Charges for services	\$ 160,705	\$ 159,358	\$ 145,088	\$ 126,656	\$ 145,000	\$ 145,000	\$ 146,500	\$ 148,000	\$ 149,500
Total revenues	<u>160,705</u>	<u>159,358</u>	<u>145,088</u>	<u>126,656</u>	<u>145,000</u>	<u>145,000</u>	<u>146,500</u>	<u>148,000</u>	<u>149,500</u>
<u>Expenditures:</u>									
Recreation programs	147,307	157,141	137,471	135,282	156,800	158,700	162,300	166,000	169,700
Total expenditures	<u>147,307</u>	<u>157,141</u>	<u>137,471</u>	<u>135,282</u>	<u>156,800</u>	<u>158,700</u>	<u>162,300</u>	<u>166,000</u>	<u>169,700</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	13,398	2,217	7,617	(8,626)	(11,800)	(13,700)	(15,800)	(18,000)	(20,200)
Fund balance at beginning of year	96,257	109,655	111,872	120,318	111,692	99,892	86,192	70,392	52,392
Lapsed encumbrances	-	-	829	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 109,655</u>	<u>\$ 111,872</u>	<u>\$ 120,318</u>	<u>\$ 111,692</u>	<u>\$ 99,892</u>	<u>\$ 86,192</u>	<u>\$ 70,392</u>	<u>\$ 52,392</u>	<u>\$ 32,192</u>

TREE PLANTING FUND	
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FUND SUMMARIES - Operations - Restricted

NEIGHBORHOOD LIGHTING UTILITY FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Investment earnings	\$ 4,573	\$ 5,839	\$ 6,075	\$ 7,303	\$ 5,000	\$ 5,000	\$ 6,000	\$ 7,000	\$ 8,000
Maintenance fees	63,735	63,712	63,346	62,407	63,000	63,000	63,000	63,000	63,000
Total revenues	<u>68,308</u>	<u>69,551</u>	<u>69,421</u>	<u>69,710</u>	<u>68,000</u>	<u>68,000</u>	<u>69,000</u>	<u>70,000</u>	<u>71,000</u>
Expenditures:									
Operating	33,441	31,606	140,685	70,603	191,000	191,700	83,000	85,000	87,000
Total expenditures	<u>33,441</u>	<u>31,606</u>	<u>140,685</u>	<u>70,603</u>	<u>191,000</u>	<u>191,700</u>	<u>83,000</u>	<u>85,000</u>	<u>87,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	34,867	37,945	(71,264)	(893)	(123,000)	(123,700)	(14,000)	(15,000)	(16,000)
Fund balance at beginning of year	503,125	537,992	575,937	504,673	503,780	380,780	257,080	243,080	228,080
Fund balance at end of year	<u>\$ 537,992</u>	<u>\$ 575,937</u>	<u>\$ 504,673</u>	<u>\$ 503,780</u>	<u>\$ 380,780</u>	<u>\$ 257,080</u>	<u>\$ 243,080</u>	<u>\$ 228,080</u>	<u>\$ 212,080</u>

CLERK OF COURTS FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Court fees	\$ 10,101	\$ 10,959	\$ 9,300	\$ 9,665	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total revenues	<u>10,101</u>	<u>10,959</u>	<u>9,300</u>	<u>9,665</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Expenditures:									
Operating	10,587	9,543	10,122	11,504	17,000	17,000	17,000	12,000	12,000
Capital equipment	-	7,468	13,101	-	-	-	-	-	-
Total expenditures	<u>10,587</u>	<u>17,011</u>	<u>23,223</u>	<u>11,504</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>12,000</u>	<u>12,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(486)	(6,052)	(13,923)	(1,839)	(7,000)	(7,000)	(7,000)	(2,000)	(2,000)
Fund balance at beginning of year	54,330	53,879	47,827	33,904	32,065	25,065	18,065	11,065	9,065
Lapsed encumbrances	35	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 53,879</u>	<u>\$ 47,827</u>	<u>\$ 33,904</u>	<u>\$ 32,065</u>	<u>\$ 25,065</u>	<u>\$ 18,065</u>	<u>\$ 11,065</u>	<u>\$ 9,065</u>	<u>\$ 7,065</u>

FUND SUMMARIES - Operations - Restricted

MAYOR'S COURT COMPUTER FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Court fees	\$ 10,101	\$ 10,959	\$ 9,300	\$ 9,665	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total revenues	<u>10,101</u>	<u>10,959</u>	<u>9,300</u>	<u>9,665</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Expenditures:									
Operating	8,056	11,051	10,752	7,771	11,850	11,850	12,100	12,400	12,700
Capital equipment	-	7,469	13,101	-	-	-	-	-	-
Total expenditures	<u>8,056</u>	<u>18,520</u>	<u>23,853</u>	<u>7,771</u>	<u>11,850</u>	<u>11,850</u>	<u>12,100</u>	<u>12,400</u>	<u>12,700</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	2,045	(7,561)	(14,553)	1,894	(1,850)	(1,850)	(2,100)	(2,400)	(2,700)
Fund balance at beginning of year	71,796	73,841	66,280	51,727	53,621	51,771	49,921	47,821	45,421
Fund balance at end of year	<u>\$ 73,841</u>	<u>\$ 66,280</u>	<u>\$ 51,727</u>	<u>\$ 53,621</u>	<u>\$ 51,771</u>	<u>\$ 49,921</u>	<u>\$ 47,821</u>	<u>\$ 45,421</u>	<u>\$ 42,721</u>

MAYOR'S COURT SPECIAL PROJECT FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Court fees	\$ 33,434	\$ 36,190	\$ 33,926	\$ 32,870	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Total revenues	<u>33,434</u>	<u>36,190</u>	<u>33,926</u>	<u>32,870</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Expenditures:									
Operating	-	3,060	12,784	11,869	18,750	18,750	19,200	19,600	20,000
Capital equipment	-	-	-	22,072	-	-	-	-	-
Total expenditures	<u>-</u>	<u>3,060</u>	<u>12,784</u>	<u>33,941</u>	<u>18,750</u>	<u>18,750</u>	<u>19,200</u>	<u>19,600</u>	<u>20,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	33,434	33,130	21,142	(1,071)	11,250	11,250	10,800	10,400	10,000
Fund balance at beginning of year	42,669	76,103	109,233	130,375	129,304	140,554	151,804	162,604	173,004
Fund balance at end of year	<u>\$ 76,103</u>	<u>\$ 109,233</u>	<u>\$ 130,375</u>	<u>\$ 129,304</u>	<u>\$ 140,554</u>	<u>\$ 151,804</u>	<u>\$ 162,604</u>	<u>\$ 173,004</u>	<u>\$ 183,004</u>

FUND SUMMARIES - Operations - Restricted

UPPER ARLINGTON VISITOR'S BUREAU FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Other revenues	\$ 64,912	\$ 68,625	\$ 68,503	\$ 61,069	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000
Total revenues	<u>64,912</u>	<u>68,625</u>	<u>68,503</u>	<u>61,069</u>	<u>62,000</u>	<u>62,000</u>	<u>62,000</u>	<u>62,000</u>	<u>62,000</u>
Expenditures:									
Operating	-	-	12,276	67,632	59,200	59,700	61,000	62,400	63,800
Capital equipment	-	-	-	55,000	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>12,276</u>	<u>122,632</u>	<u>59,200</u>	<u>59,700</u>	<u>61,000</u>	<u>62,400</u>	<u>63,800</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	64,912	68,625	56,227	(61,563)	2,800	2,300	1,000	(400)	(1,800)
Fund balance at beginning of year	68,337	133,249	201,874	258,101	196,538	199,338	201,638	202,638	202,238
Fund balance at end of year	<u>\$ 133,249</u>	<u>\$ 201,874</u>	<u>\$ 258,101</u>	<u>\$ 196,538</u>	<u>\$ 199,338</u>	<u>\$ 201,638</u>	<u>\$ 202,638</u>	<u>\$ 202,238</u>	<u>\$ 200,438</u>

The Upper Arlington Visitor's Bureau Fund was established to fund the activities of the internal UA Visitor's Bureau. The UA Visitor's Bureau focus is on expanding marketing activities to visitors to the community.

TAX INCENTIVE REVIEW FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Miscellaneous revenues	\$ 5,418	\$ 4,427	\$ 4,429	\$ 3,978	\$ 1,500	\$ 500	-	-	-
Total revenues	<u>5,418</u>	<u>4,427</u>	<u>4,429</u>	<u>3,978</u>	<u>1,500</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:									
Intra-city services	5,000	5,000	5,000	5,000	5,000	5,000	15,770	-	-
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>15,770</u>	<u>-</u>	<u>-</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	418	(573)	(571)	(1,022)	(3,500)	(4,500)	(15,770)	-	-
Fund balance at beginning of year	25,518	25,936	25,363	24,792	23,770	20,270	15,770	-	-
Fund balance at end of year	<u>\$ 25,936</u>	<u>\$ 25,363</u>	<u>\$ 24,792</u>	<u>\$ 23,770</u>	<u>\$ 20,270</u>	<u>\$ 15,770</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FUND SUMMARIES – Operations – Business

These funds are maintained in a manner similar to private business enterprises. The intent of the City is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Solid Waste Management Fund

The resources are derived for user charges for the collection of solid waste, recycling and yard waste. Prior to 2018, residents paid an annual service fee and were required to affix a sticker on each bag or can of refuse that is set out for disposal. In 2018, the City will be abandoning the sticker program and going to standardized containers.

Sanitary Sewer Surcharge Fund

User surcharge fees fund the Sanitary Sewer Surcharge Fund. The user surcharge is based on each user's water usage. The City does not bill residents directly for water and sanitary sewer services. The City of Columbus is responsible for providing water to the residents of Upper Arlington and bills for the service. Each bill contains a surcharge for the fees levied by City Council. With respect to the sanitary sewer system, the City is responsible for the installation and maintenance of the pipes. The disposal system is the responsibility of the City of Columbus.

Water Surcharge Fund

User surcharge fees fund the Water Surcharge Fund. The user surcharge is based on each customer's water usage. The surcharge is applied in the same manner and on the same basis as the sanitary sewer surcharge. The City is responsible for the installation and upgrades to the system, and a pro-rata share of the cost of repairs for waterline breaks, which are allocated amongst all outlying municipalities who purchase water from the City of Columbus.

Stormwater Management Fund

The resources are derived from a \$45.00 yearly fee on each residential parcel. The fee for commercial property is based on the amount of impervious surface on the parcel. The fees are used to pay the operating expenses of the stormwater management utility, including the purchase of capital equipment, capital improvements, and the payment of principal and interest on debt issued for such purposes.

Swimming Pool Fund

Pursuant to C.O. Section 225.01, the fund was established by a management agreement between the City and the Upper Arlington Board of Education. In 2002, an agreement was reached between the City and the UA Board of Education to transfer ownership of the swimming pools, and as such, the City began including the Upper Arlington Swimming Pool Fund in the consolidated financial presentation. The transfer of ownership was completed in 2003. The fund is self-supporting through user fees.

FUND SUMMARIES - Operations - Business

2019 SUMMARY PRESENTATION

	Solid Waste Management <u>Fund</u>	Sanitary Sewer Surcharge <u>Fund</u>	Water Surcharge <u>Fund</u>	Stormwater Management <u>Fund</u>	Swimming Pool <u>Fund</u>	Total Business Operations
Revenues:						
Water, sewer & stormwater fees	\$ -	\$ 1,118,000	\$ 735,000	\$ 753,000	\$ -	\$ 2,606,000
Solid waste service fees	3,000,000	-	-	-	-	3,000,000
Swimming pool fees	-	-	-	-	722,000	722,000
Investment earnings	8,000	-	-	25,000	-	33,000
Other revenue	-	1,500	-	-	-	1,500
Total revenues	3,008,000	1,119,500	735,000	778,000	722,000	6,362,500
Expenditures:						
<i>Operating</i>						
Parks and Recreation	-	-	-	-	672,900	672,900
Public Service	2,987,000	844,500	418,500	546,500	-	4,796,500
<i>Debt service</i>						
Debt payments	-	-	18,900	-	-	18,900
Total expenditures	2,987,000	844,500	437,400	546,500	672,900	5,488,300
Net Revenue over/(under) expenditures	21,000	275,000	297,600	231,500	49,100	874,200
Other financing sources/(uses) and intra-city services						
Intra-city services	-	(26,000)	(15,000)	(20,000)	-	(61,000)
Transfers/Advances out	(125,000)	(364,700)	(432,500)	(230,000)	-	(1,152,200)
Total other financing sources(uses) and intra-city services	(125,000)	(390,700)	(447,500)	(250,000)	-	(1,213,200)
Net change in fund balance	(104,000)	(115,700)	(149,900)	(18,500)	49,100	(339,000)
Beginning balance	718,901	1,079,346	950,527	2,505,767	607,046	5,861,587
Ending balance	\$ 614,901	\$ 963,646	\$ 800,627	\$ 2,487,267	\$ 656,146	\$ 5,522,587

FUND SUMMARIES - Operations - Business

SOLID WASTE MANAGEMENT FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Sale of stickers	\$ 1,481,261	\$ 1,605,442	\$ 1,420,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of recyclables	48	-	-	-	-	-	-	-	-
Annual service fees	502,769	807,284	829,259	2,738,708	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Pass through premium fees	25,650	20,375	28,000	-	-	-	-	-	-
Miscellaneous revenues	-	166	-	-	-	-	-	-	-
Investment earnings	3,161	6,206	9,295	14,765	8,000	8,000	8,000	8,000	8,000
Transfers/Advances in:									
General Fund	239,540	-	-	250,000	-	-	-	-	-
Total revenues	<u>2,252,429</u>	<u>2,439,473</u>	<u>2,286,715</u>	<u>3,003,473</u>	<u>3,008,000</u>	<u>3,008,000</u>	<u>3,008,000</u>	<u>3,008,000</u>	<u>3,008,000</u>
Expenditures:									
Refuse and recycling collection contract	1,768,540	1,777,252	1,777,252	2,818,227	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Pass through premium fees	28,000	28,000	28,000	-	-	-	-	-	-
Medical exemption fees	1,000	1,000	6,000	-	-	-	-	-	-
Disposal fees	283,582	361,318	238,153	148,542	175,000	175,000	175,000	175,000	175,000
Miscellaneous (billing) fees	9,805	9,810	6,885	6,584	12,000	12,200	12,500	12,800	13,100
Sticker refunds	-	-	-	32,970	-	-	-	-	-
Transfers/Advances out:									
General Fund	-	-	-	-	125,000	125,000	-	-	-
Total expenditures	<u>2,090,927</u>	<u>2,177,380</u>	<u>2,056,290</u>	<u>3,006,323</u>	<u>3,112,000</u>	<u>3,112,200</u>	<u>2,987,500</u>	<u>2,987,800</u>	<u>2,988,100</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	161,502	262,093	230,425	(2,850)	(104,000)	(104,200)	20,500	20,200	19,900
Fund balance at beginning of year	13,280	174,782	436,875	721,751	718,901	614,901	510,701	531,201	551,401
Lapsed encumbrances	-	-	54,451	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 174,782</u>	<u>\$ 436,875</u>	<u>\$ 721,751</u>	<u>\$ 718,901</u>	<u>\$ 614,901</u>	<u>\$ 510,701</u>	<u>\$ 531,201</u>	<u>\$ 551,401</u>	<u>\$ 571,301</u>

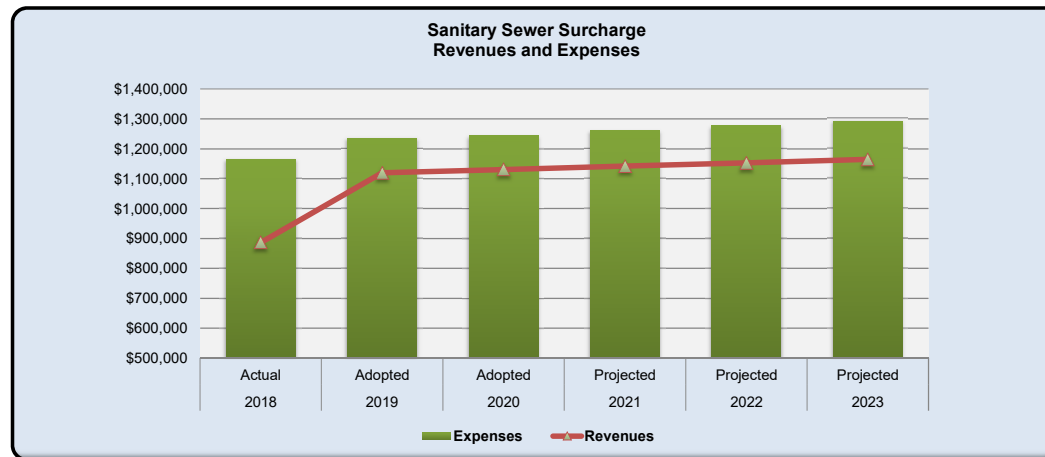
Note: Years 2015 - 2017 reflect the sticker-based solid waste activity. Years 2016 - 2017 reflect a period where the annual fee was increased from \$40 to \$64 and the sticker price remained at \$2.90. Years 2018 and beyond reflect the budgeted activity for the City's new standardized solid waste program. The 2018 revenues reflect credits given for sticker returns. Fees will be reviewed after 2019 to determine if a fee increase is required so the program is self-sufficient.

FUND SUMMARIES - Operations - Business

SANITARY SEWER SURCHARGE FUND

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Sewer surcharge	\$ 831,477	\$ 849,674	\$ 874,315	\$ 884,959	\$ 1,118,000	\$ 1,129,000	\$ 1,140,000	\$ 1,151,000	\$ 1,163,000
Miscellaneous revenues	1,001	952	1,375	1,587	1,500	1,500	1,500	1,500	1,500
Total revenues	<u>832,478</u>	<u>850,626</u>	<u>875,690</u>	<u>886,546</u>	<u>1,119,500</u>	<u>1,130,500</u>	<u>1,141,500</u>	<u>1,152,500</u>	<u>1,164,500</u>
Expenditures:									
Public Works Division									
Operating	393,161	486,277	760,515	848,571	844,500	856,200	875,500	895,200	915,300
Capital equipment	16,010	664	-	278,628	-	-	-	-	-
Intra-city services	19,583	34,264	22,113	30,798	26,000	26,000	26,000	26,000	26,000
Debt service on Issue 2 Loans	68,487	-	-	-	-	-	-	-	-
Transfers out									
Bond Retirement Fund (current)	-	53,612	7,507	7,500	364,700	362,400	358,900	355,400	351,700
Total expenditures	<u>497,241</u>	<u>574,817</u>	<u>790,135</u>	<u>1,165,497</u>	<u>1,235,200</u>	<u>1,244,600</u>	<u>1,260,400</u>	<u>1,276,600</u>	<u>1,293,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	335,237	275,809	85,555	(278,951)	(115,700)	(114,100)	(118,900)	(124,100)	(128,500)
Fund balance at beginning of year	654,198	989,435	1,265,907	1,352,349	1,079,346	963,646	849,546	730,646	606,546
Lapsed encumbrances	-	663	887	5,948	-	-	-	-	-
Fund balance at end of year	<u>\$ 989,435</u>	<u>\$ 1,265,907</u>	<u>\$ 1,352,349</u>	<u>\$ 1,079,346</u>	<u>\$ 963,646</u>	<u>\$ 849,546</u>	<u>\$ 730,646</u>	<u>\$ 606,546</u>	<u>\$ 478,046</u>

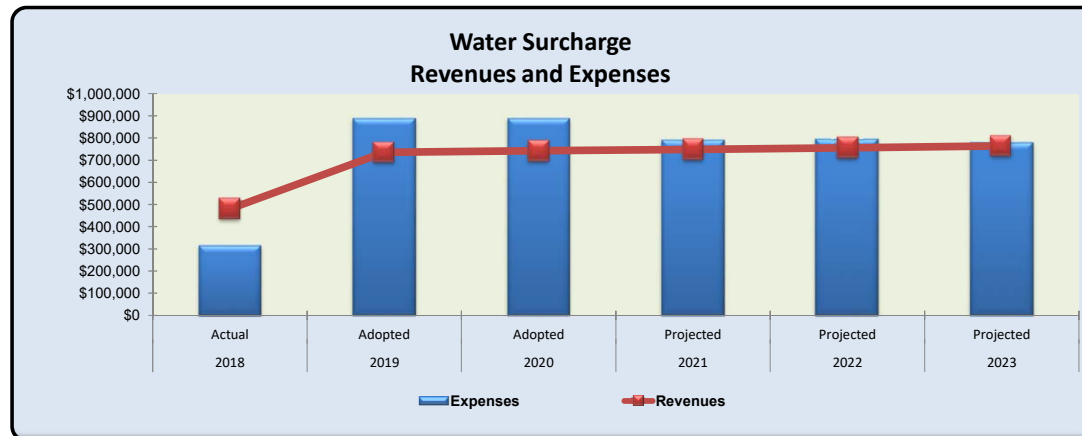
Note: The table above includes an increase to the sewer surcharge from 18% to 23% (in 2019) of the cost of the commodity billed. The surcharge rate had not been increased since 2007. The previous rate was not generating the adequate amount of revenue to support the annual maintenance of the system and the current/proposed debt service related to sewer-related capital improvements. The transfers to the General Bond Retirement Fund are for the repayment of debt (proportional share based on the amount of sewer-related projects) of the initial debt issuance upon passage of Issue 23 in 2015. The proportional share of debt service from the second issuance is not allocated to the fund due to lack of capacity. The recent increase will only cover current operations and a portion of the current debt expenses at the time of increase. The increased fee will not be sufficient to cover the debt expense on proposed projects. The fee structure will need to be reviewed annually to ensure operations remain self-sustaining.



FUND SUMMARIES - Operations - Business

WATER SURCHARGE FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Water surcharge	\$ 445,071	\$ 477,319	\$ 488,644	\$ 479,834	\$ 735,000	\$ 742,000	\$ 749,000	\$ 756,000	\$ 764,000
Total revenues	445,071	477,319	488,644	479,834	735,000	742,000	749,000	756,000	764,000
Expenditures:									
Public Works Division									
Operating	317,588	280,436	269,605	200,352	418,500	421,300	328,500	335,900	343,500
Capital equipment	15,511	664	-	-	-	-	-	-	-
Intra-city services	13,833	15,429	8,227	7,190	15,000	15,000	15,000	15,000	15,000
Debt service on Issue 2 loans	90,639	55,276	18,869	18,869	18,900	18,900	18,900	18,900	-
Transfers out									
Bond Retirement Fund (current)	33,773	53,612	87,856	87,774	432,500	430,600	427,000	423,500	420,200
Total expenditures	471,344	405,417	384,557	314,185	884,900	885,800	789,400	793,300	778,700
Excess (def) of revenues & transfers in over expenditures & transfers out	(26,273)	71,902	104,087	165,649	(149,900)	(143,800)	(40,400)	(37,300)	(14,700)
Fund balance at beginning of year	622,608	598,952	676,526	780,777	950,527	800,627	656,827	616,427	579,127
Lapsed encumbrances	2,617	5,672	164	4,101	-	-	-	-	-
Fund balance at end of year	\$ 598,952	\$ 676,526	\$ 780,777	\$ 950,527	\$ 800,627	\$ 656,827	\$ 616,427	\$ 579,127	\$ 564,427

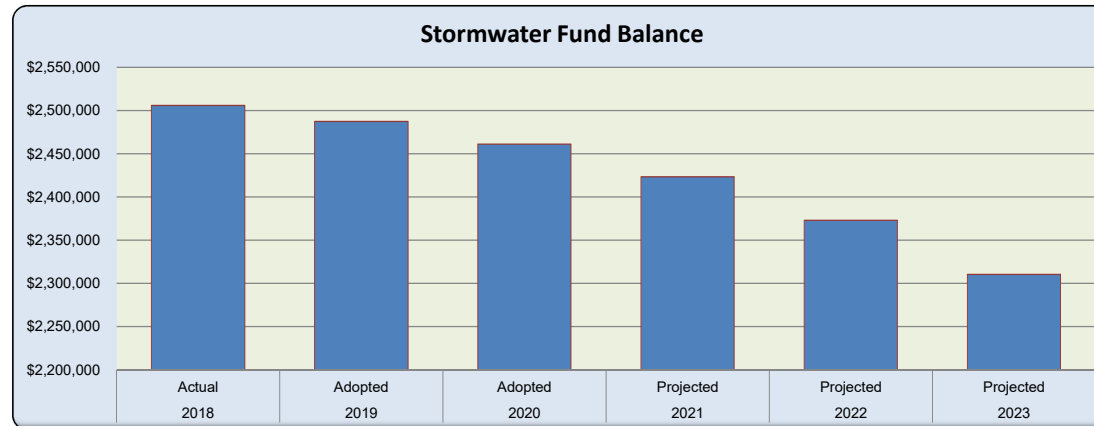
Note: The table above includes an increase to the water surcharge from 10% to 15% (in 2019) of the cost of the commodity billed. The surcharge rate had not been increased since 2007. The previous rate was not generating the adequate amount of revenue to support the annual maintenance of the system and the current/proposed debt service related to water-related capital improvements. The transfers to the General Bond Retirement Fund are for the repayment of debt (proportional share based on the amount of water-related projects) of the initial debt issuance upon passage of Issue 23 in 2015. The proportional share of debt service from the second issuance is not allocated to the fund due to lack of capacity. The recent increase will only cover current operations and a portion of the current debt expenses at the time of increase. The increased fee will not be sufficient to cover the debt expense on proposed projects. The fee structure will need to be reviewed annually to ensure operations remain self-sustaining.



FUND SUMMARIES - Operations - Business

STORMWATER MANAGEMENT FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Stormwater fees	\$ 740,412	\$ 758,969	\$ 753,029	\$ 745,603	\$ 753,000	\$ 753,000	\$ 753,000	\$ 753,000	\$ 753,000
Investment earnings	17,089	21,947	23,094	33,473	25,000	25,000	25,000	25,000	25,000
Miscellaneous revenues	-	-	932	-	-	-	-	-	-
Total revenues	757,501	780,916	777,055	779,076	778,000	778,000	778,000	778,000	778,000
Expenditures:									
Public Works Division									
Operating	253,082	256,078	350,596	324,416	546,500	554,300	566,800	580,000	593,000
Intra-city services	13,659	12,550	12,675	12,820	20,000	20,000	20,000	20,000	20,000
Transfers out									
Bond Retirement Fund (current)	252,946	293,162	243,280	62,534	130,000	129,800	129,000	128,300	127,700
Bond Retirement Fund (proposed)	-	-	-	-	100,000	100,000	100,000	100,000	100,000
Total expenditures	519,687	561,790	606,551	399,770	796,500	804,100	815,800	828,300	840,700
Excess (def) of revenues & transfers in over expenditures & transfers out	237,814	219,126	170,504	379,306	(18,500)	(26,100)	(37,800)	(50,300)	(62,700)
Fund balance at beginning of year	1,479,078	1,716,917	1,936,043	2,111,742	2,505,767	2,487,267	2,461,167	2,423,367	2,373,067
Lapsed encumbrances	25	-	5,195	14,719	-	-	-	-	-
Fund balance at end of year	\$ 1,716,917	\$ 1,936,043	\$ 2,111,742	\$ 2,505,767	\$ 2,487,267	\$ 2,461,167	\$ 2,423,367	\$ 2,373,067	\$ 2,310,367

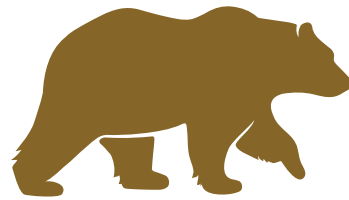
The annual stormwater fee is adequate to support annual maintenance and a portion of current/proposed debt service (related to stormwater-related capital improvements). The transfers to the General Bond Retirement Fund for repayment of proposed debt issuances represent the fund's proportional share (based on the amount of stormwater-related projects) of debt payments related to the issuance debt being proposed to fund the ten-year capital plan.



FUND SUMMARIES - Operations - Business

SWIMMING POOL FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Charges and fees	\$ 541,009	\$ 599,856	\$ 711,878	\$ 758,428	\$ 722,000	\$ 725,000	\$ 732,000	\$ 739,000	\$ 746,000
Total revenues	<u>541,009</u>	<u>599,856</u>	<u>711,878</u>	<u>758,428</u>	<u>722,000</u>	<u>725,000</u>	<u>732,000</u>	<u>739,000</u>	<u>746,000</u>
Expenditures:									
Operating	537,739	456,988	670,463	675,911	672,900	681,400	696,700	712,400	728,400
Capital equipment	61,226	-	16,871	-	-	-	-	-	-
Capital improvements	-	-	-	10,423	-	-	-	-	-
Total expenditures	<u>598,965</u>	<u>456,988</u>	<u>687,334</u>	<u>686,334</u>	<u>672,900</u>	<u>681,400</u>	<u>696,700</u>	<u>712,400</u>	<u>728,400</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(57,956)	142,868	24,544	72,094	49,100	43,600	35,300	26,600	17,600
Fund balance at beginning of year	423,984	366,028	508,896	534,202	607,046	656,146	699,746	735,046	761,646
Lapsed encumbrances	-	-	762	750	-	-	-	-	-
Fund balance at end of year	<u>\$ 366,028</u>	<u>\$ 508,896</u>	<u>\$ 534,202</u>	<u>\$ 607,046</u>	<u>\$ 656,146</u>	<u>\$ 699,746</u>	<u>\$ 735,046</u>	<u>\$ 761,646</u>	<u>\$ 779,246</u>

Note: The Swimming Pool Fund accounts for the costs of operations of the City's three swimming pools. Only two of the three pools were open in 2015 and 2016 due to the construction on Tremont Pool, which re-opened in 2017. The fund is projected to cover operating costs through 2023 and beyond based on the current charges for memberships, guest fees, and concessions revenue. However, the current rates are not designed to cover the all costs of pool-related capital improvements. The fee schedule will need to be reviewed annually if this fund is going to continue to cover the costs of the operations and capital improvements.



City *of* **Upper Arlington**[®]

FUND SUMMARIES – Capital – Capital Equipment and Capital Improvements

CAPITAL EQUIPMENT

Capital equipment funds are those funds whose resources are used solely for funding capital equipment.

Capital Equipment Fund

The City has dedicated .5 mills of property taxes to be used exclusively for capital improvements and equipment, including principal and interest on debt issued for capital needs. The property tax can also be used to finance special projects of a nature not ordinarily included in current expenses. The transfers in from other funds (except the General Fund) are used to reimburse the Capital Equipment Fund for equipment or improvements in support of those activities.

Technology Fund

Capital revenues derived from cellular tower rental fees are used for purchases of technological equipment and communication devices.

CAPITAL IMPROVEMENTS

Capital improvement funds are those funds whose resources are used solely for funding capital projects, other than equipment.

Bonded Improvement Fund

Bond proceeds are deposited into the Bonded Improvement Fund for the funding of capital improvements.

Estate Tax Capital Project Fund

Estate tax revenue that exceeded \$2.1 million (\$1 million in 2013) in any year was transferred from the General Fund to the Estate Tax Capital Project Fund. The Ohio legislature eliminated the estate tax effective January 1, 2013, thus there is no dedicated revenue source for this fund going forward. The remaining resources are dedicated for capital improvements with an emphasis on infrastructure.

Infrastructure Improvement Fund

Resources are obtained from a yearly fund transfer of \$1,250,000 from the General Fund and, with the passage of Issue 23, a transfer of income tax dollars deposited in the Capital Asset Management Fund. These resources are dedicated for a multi-year capital project program.

Community Fiber Optic Fund

This fund was established in 2015 and accounts for the installation and repayment of the construction for the Upper Arlington fiber optic network. The fiber optic network will serve the Upper Arlington School District, the Upper Arlington Libraries and the City, as well as provide fiber to the Ohio State University Medical building. The network will also provide accessibility to fiber for local businesses.

FUND SUMMARIES - Capital - Capital Equipment and Capital Improvements

2019 SUMMARY PRESENTATION

	Capital Equipment Fund	Technology Fund	Total Capital Equipment	Bonded Improvement Fund	Estate Tax Capital Project Fund	Infrastructure Improvement Fund	Community Fiber Optic Fund	Total Capital Improvements
Revenues:								
Property tax	\$ 960,600	\$ -	\$ 960,600	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	85,000	-	-	-	85,000
Other revenue	109,000	95,000	204,000	-	-	150,000	194,700	344,700
Total revenues	1,069,600	95,000	1,164,600	85,000	-	150,000	194,700	429,700
Expenditures:								
<i>Operating</i>								
Public Service	-	-	-	-	-	-	25,000	25,000
Administrative support	-	91,000	91,000	-	-	-	-	-
<i>Capital outlay</i>								
Capital equipment	1,259,400	88,000	1,347,400	-	-	-	-	-
Capital improvements	-	-	-	7,546,400	143,500	3,324,100	-	11,014,000
Total expenditures	1,259,400	179,000	1,438,400	7,546,400	143,500	3,324,100	25,000	11,039,000
Net revenue over/(under) expenditures	(189,800)	(84,000)	(273,800)	(7,461,400)	(143,500)	(3,174,100)	169,700	(10,609,300)
Other financing sources/(uses)								
Transfer/Advances in	240,000	75,000	315,000	-	-	3,250,000	68,400	3,318,400
Transfers/Advances out	-	-	-	-	-	-	(220,300)	(220,300)
Total other financing sources(uses)	240,000	75,000	315,000	5,948,000	-	3,250,000	(151,900)	9,046,100
Net change in fund balance	50,200	(9,000)	41,200	(1,513,400)	(143,500)	75,900	17,800	(1,563,200)
Beginning balance	656,994	139,261	796,255	10,821,394	725,298	4,544,281	423,758	16,514,731
Ending balance	\$ 707,194	\$ 130,261	\$ 837,455	\$ 9,307,994	\$ 581,798	\$ 4,620,181	\$ 441,558	\$ 14,951,531

FUND SUMMARIES - Capital - Capital Equipment

CAPITAL EQUIPMENT FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Property tax	\$ 843,562	\$ 847,131	\$ 857,606	\$ 960,926	\$ 960,600	\$ 970,000	\$ 999,000	\$ 1,029,000	\$ 1,060,000
Other revenues	-	-	-	-	109,000	-	-	-	-
Transfers in:									
General Fund	-	-	-	240,000	240,000	240,000	240,000	240,000	240,000
Total revenues	<u>843,562</u>	<u>847,131</u>	<u>857,606</u>	<u>1,200,926</u>	<u>1,309,600</u>	<u>1,210,000</u>	<u>1,239,000</u>	<u>1,269,000</u>	<u>1,300,000</u>
Expenditures:									
Capital equipment	733,165	954,102	1,031,938	742,053	1,259,400	1,210,000	1,239,000	1,269,000	1,300,000
Fleet lease payments	-	29,418	-	-	-	-	-	-	-
Total expenditures	<u>733,165</u>	<u>983,520</u>	<u>1,031,938</u>	<u>742,053</u>	<u>1,259,400</u>	<u>1,210,000</u>	<u>1,239,000</u>	<u>1,269,000</u>	<u>1,300,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	110,397	(136,389)	(174,332)	458,873	50,200	-	-	-	-
Fund balance at beginning of year	380,204	490,601	354,212	183,030	656,994	707,194	707,194	707,194	707,194
Lapsed encumbrances	-	-	3,150	15,091	-	-	-	-	-
Fund balance at end of year	<u>\$ 490,601</u>	<u>\$ 354,212</u>	<u>\$ 183,030</u>	<u>\$ 656,994</u>	<u>\$ 707,194</u>	<u>\$ 707,194</u>	<u>\$ 707,194</u>	<u>\$ 707,194</u>	<u>\$ 707,194</u>

TECHNOLOGY FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Cellular tower rental fees	\$ 76,204	\$ 70,859	\$ 71,101	\$ 98,519	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000
Transfers in:									
General Fund	-	-	-	100,000	75,000	75,000	75,000	75,000	75,000
Total revenues	<u>76,204</u>	<u>70,859</u>	<u>71,101</u>	<u>198,519</u>	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>
Expenditures:									
Operating	15,000	28,515	60,192	29,797	91,000	170,000	170,000	170,000	170,000
Capital equipment	73,615	-	7,182	100,216	88,000	-	-	-	-
Total expenditures	<u>88,615</u>	<u>28,515</u>	<u>67,374</u>	<u>130,013</u>	<u>179,000</u>	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(12,411)	42,344	3,727	68,506	(9,000)	-	-	-	-
Fund balance at beginning of year	33,945	24,684	67,028	70,755	139,261	130,261	130,261	130,261	130,261
Lapsed encumbrances	3,150	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 24,684</u>	<u>\$ 67,028</u>	<u>\$ 70,755</u>	<u>\$ 139,261</u>	<u>\$ 130,261</u>	<u>\$ 130,261</u>	<u>\$ 130,261</u>	<u>\$ 130,261</u>	<u>\$ 130,261</u>

FUND SUMMARIES - Capital - Capital Improvements

BONDED IMPROVEMENT FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Investment earnings	\$ 28,002	\$ 31,931	\$ 115,292	\$ 216,453	\$ 85,000	\$ 55,000	\$ 85,000	\$ 55,000	\$ 85,000
Sale of bonds and notes	16,098,475	9,825,000	9,280,000	9,515,000	5,948,000	-	17,250,800	-	16,413,800
Miscellaneous revenues	-	-	919	25,125	-	-	-	-	-
Reimbursements/Grants	-	-	-	81,868	-	-	-	-	-
Total revenues	<u>16,126,477</u>	<u>9,856,931</u>	<u>9,396,211</u>	<u>9,838,446</u>	<u>6,033,000</u>	<u>55,000</u>	<u>17,335,800</u>	<u>55,000</u>	<u>16,498,800</u>
Expenditures:									
Capital improvements	5,788,421	10,325,645	10,794,377	8,745,801	7,546,400	7,891,600	8,339,500	8,911,300	7,814,600
Debt issuance cost	-	86,854	-	-	-	-	-	-	-
Total expenditures	<u>5,788,421</u>	<u>10,412,499</u>	<u>10,794,377</u>	<u>8,745,801</u>	<u>7,546,400</u>	<u>7,891,600</u>	<u>8,339,500</u>	<u>8,911,300</u>	<u>7,814,600</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	10,338,056	(555,568)	(1,398,166)	1,092,645	(1,513,400)	(7,836,600)	8,996,300	(8,856,300)	8,684,200
Fund balance at beginning of year	68	10,338,124	10,078,673	9,140,066	10,821,394	9,307,994	1,471,394	10,467,694	1,611,394
Lapsed encumbrances	-	296,117	459,559	588,683	-	-	-	-	-
Fund balance at end of year	<u>\$ 10,338,124</u>	<u>\$ 10,078,673</u>	<u>\$ 9,140,066</u>	<u>\$ 10,821,394</u>	<u>\$ 9,307,994</u>	<u>\$ 1,471,394</u>	<u>\$ 10,467,694</u>	<u>\$ 1,611,394</u>	<u>\$ 10,295,594</u>

ESTATE TAX CAPITAL PROJECT FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Investment earnings	\$ 110,576	\$ 89,639	\$ 34,560	\$ 6,796	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	-	-	-	435,164	-	-	-	-	-
Proceeds of grants/loans	1,448,245	3,165,079	2,066	163,133	-	-	-	-	-
Miscellaneous revenues	23,256	-	-	-	-	-	-	-	-
Total revenues	<u>1,582,077</u>	<u>3,254,718</u>	<u>36,626</u>	<u>605,093</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:									
Capital improvements	7,032,239	8,694,530	1,619,787	173,327	143,500	-	-	-	-
Total expenditures	<u>7,032,239</u>	<u>8,694,530</u>	<u>1,619,787</u>	<u>173,327</u>	<u>143,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(5,450,162)	(5,439,812)	(1,583,161)	431,766	(143,500)	-	-	-	-
Fund balance at beginning of year	11,776,146	6,938,824	1,618,165	144,531	725,298	581,798	581,798	581,798	581,798
Lapsed encumbrances	612,840	119,153	109,527	149,001	-	-	-	-	-
Fund balance at end of year	<u>\$ 6,938,824</u>	<u>\$ 1,618,165</u>	<u>\$ 144,531</u>	<u>\$ 725,298</u>	<u>\$ 581,798</u>	<u>\$ 581,798</u>	<u>\$ 581,798</u>	<u>\$ 581,798</u>	<u>\$ 581,798</u>

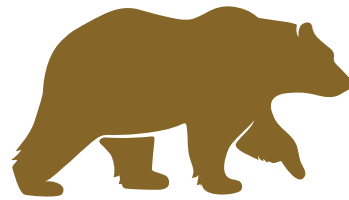
Note: The Estate Tax Fund provides cash funding of the ten-year Capital Improvement Plan. The Ohio legislature eliminated the estate tax effective January 1, 2013. Any remaining funds are dedicated to capital improvement projects and, when depleted, the fund will be eliminated.

FUND SUMMARIES - Capital - Capital Improvements

INFRASTRUCTURE IMPROVEMENT FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Reimbursements/Grants	\$ 980,000	\$ 290,000	\$ 235,160	\$ 1,800,761	\$ 150,000	\$ 2,606,300	\$ 1,350,000	\$ 500,000	\$ 3,735,200
Transfers in									
General Fund	750,000	750,000	3,750,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Capital Asset Management Fund	-	1,000,000	2,000,000	2,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total revenues	<u>1,730,000</u>	<u>2,040,000</u>	<u>5,985,160</u>	<u>5,550,761</u>	<u>3,400,000</u>	<u>5,856,300</u>	<u>4,600,000</u>	<u>3,750,000</u>	<u>6,985,200</u>
Expenditures:									
Capital improvements	<u>1,004,491</u>	<u>824,762</u>	<u>4,322,603</u>	<u>7,058,972</u>	<u>3,324,100</u>	<u>5,732,000</u>	<u>3,789,400</u>	<u>7,395,900</u>	<u>8,116,700</u>
Total expenditures	<u>1,004,491</u>	<u>824,762</u>	<u>4,322,603</u>	<u>7,058,972</u>	<u>3,324,100</u>	<u>5,732,000</u>	<u>3,789,400</u>	<u>7,395,900</u>	<u>8,116,700</u>
Excess (def) of revenues & transfer in over expenditures & transfers out	725,509	1,215,238	1,662,557	(1,508,211)	75,900	124,300	810,600	(3,645,900)	(1,131,500)
Fund balance at beginning of year	1,825,912	2,551,421	4,108,109	5,786,909	4,544,281	4,620,181	4,744,481	5,555,081	1,909,181
Lapsed encumbrances	-	341,450	16,243	265,583	-	-	-	-	-
Fund balance at end of year	<u>\$ 2,551,421</u>	<u>\$ 4,108,109</u>	<u>\$ 5,786,909</u>	<u>\$ 4,544,281</u>	<u>\$ 4,620,181</u>	<u>\$ 4,744,481</u>	<u>\$ 5,555,081</u>	<u>\$ 1,909,181</u>	<u>\$ 777,681</u>

COMMUNITY FIBER OPTIC FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Grant/Loan Proceeds	\$ -	\$ 1,492,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School, Library, City annual payments	-	-	195,516	195,516	194,700	194,700	194,700	194,700	194,700
Transfers/Advances in									
General Fund	2,500,000	-	68,400	68,400	68,400	68,400	68,400	68,400	68,400
Total revenues	<u>2,500,000</u>	<u>1,492,500</u>	<u>263,916</u>	<u>263,916</u>	<u>263,100</u>	<u>263,100</u>	<u>263,100</u>	<u>263,100</u>	<u>263,100</u>
Expenditures:									
Repairs and maintenance	-	-	-	21,196	25,000	25,000	25,000	25,000	25,000
Capital improvements	2,439,846	709,417	1,261	18,449	-	-	-	-	-
Transfers/Advances out									
General Bond Retirement Fund	-	-	120,298	120,298	120,300	120,300	120,300	120,300	120,300
General Fund	-	500,000	125,000	100,000	100,000	100,000	100,000	100,000	100,000
Total expenditures	<u>2,439,846</u>	<u>1,209,417</u>	<u>246,559</u>	<u>259,943</u>	<u>245,300</u>	<u>245,300</u>	<u>245,300</u>	<u>245,300</u>	<u>245,300</u>
Excess (def) of revenues & transfer in over expenditures & transfers out	60,154	283,083	17,357	3,973	17,800	17,800	17,800	17,800	17,800
Fund balance at beginning of year	-	60,154	344,478	419,785	423,758	441,558	459,358	477,158	494,958
Lapsed encumbrances	-	1,241	57,950	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 60,154</u>	<u>\$ 344,478</u>	<u>\$ 419,785</u>	<u>\$ 423,758</u>	<u>\$ 441,558</u>	<u>\$ 459,358</u>	<u>\$ 477,158</u>	<u>\$ 494,958</u>	<u>\$ 512,758</u>

Note: The General Fund advanced \$2.5 million in 2015 for construction of the Upper Arlington fiber optic network. The City obtained a \$500,000 grant from the State of Ohio, and a \$1 million low interest loan from Franklin County to fund a portion of the construction costs. The General Fund has advanced the remainder of the funding. It is anticipated that the entire cost of the project, shared by the City, School District and the Library, will be repaid within the next 8 to 10 years.



City *of* **Upper Arlington**[®]

FUND SUMMARIES – Capital – Debt, Capital Asset Management, and Tax Increment Financing

DEBT and CAPITAL ASSET MANAGEMENT

These funds account for the financing and payment of principal and interest on all general obligation bonds regardless of funding source.

General Bond Retirement Fund

The fund was established to account for the retirement of debt issued by the City. Sources of funding include property tax levies to retire both voted general obligation and special assessment debt. Debt issued for capital improvements are also funded through cash transfers from the Capital Asset Management Fund and the enterprise funds. Federal interest subsidies received for the Build America Bonds and Recovery Zone Economic Development Bonds issued are also deposited into the fund.

Capital Asset Management Fund

The City will deposit 28% of gross income tax collections into the fund for the 2019 and 2020 budget cycles. This fund is used to pay the cost of capital improvements or the debt payments incurred in connection with the City's capital improvements. This fund reflects estimated payments of the proposed bond anticipation notes and general obligation bonds except where the estimated payment will be paid with enterprise funds.

TAX INCREMENT FINANCING (TIF)

TIF funds are those funds which are used to account for established TIF districts.

Horizon Tax Incentive Fund

Established by Ordinance 45-2004, this fund provided the majority of more than \$900,000 for the cost of constructed improvements to the Horizons TIF district, which were essentially completed in 2006. Reimbursement to the City for these improvements began in 2007 from the incremental increase in property values via payments in lieu of taxes (PILOT). This TIF is set to expire in 2035.

Kingsdale West TIF Fund

Established by Ordinance 125-2007, this district was established to capture any incremental increases in value within parcels located west of Tremont Road within the Kingsdale corridor. PILOT payments received will be used for future traffic and road improvements to the section of Tremont Road located within the corridor. The fund began collecting payments in 2009. This TIF is set to expire in 2038.

Kingsdale Core TIF Fund

Established by Ordinance 104-2009, this fund was created to receive the PILOT payments for the redevelopment of the retail portion of the Kingsdale Shopping Center. The redevelopment began in 2010. Reimbursements to the City for these improvements began in 2012. This TIF is set to expire in 2040.

Arlington Crossing TIF Fund

Established by Ordinance 9-2008, this district was established to capture any incremental increases in value within residential parcels located within the Kingsdale Corridor. This district is the City's only residential TIF district. PILOT payments received will be used for future traffic and road improvements to the section of Tremont Road located within the corridor. This TIF is set to expire in 2039.

FUND SUMMARIES – Capital – Debt, Capital Asset Management, and Tax Increment Financing

Lane Avenue TIF Fund

Established by Ordinance 89-2008, this fund was created to receive PILOT payments for the redevelopment of various parcels on West Lane Avenue and adjacent streets. The redevelopment began in 2009, and reimbursements to the City for these improvements began in 2011. This TIF is set to expire in 2039.

Riverside North TIF Fund

Established by Ordinance 88-2010, this fund was created to receive the PILOT payments for infrastructure improvements made to the area on and around 3518 Riverside Dr. This TIF is set to expire in 2041.

Riverside South TIF Fund

Established by Ordinance 89-2010, this fund was created to receive the PILOT payment for infrastructure improvements made to the area on and around 2196 Riverside Drive. This TIF is set to expire in 2041.

Lane Avenue Mixed Use TIF Fund

Established by Ordinance 38-2012, this fund was created to receive PILOT payments for the redevelopment of the property formerly owned by Lane Avenue Baptist Church. The redevelopment began in 2012. This TIF is set to expire in 2044.

Tremont Road TIF Fund

Established by Ordinance 81-2015, this fund was created to receive PILOT payments for the redevelopment of various parcels on Tremont Road and adjacent streets. The redevelopment began in 2005, and reimbursements to the City are scheduled to begin in 2019. This TIF is set to expire in 2048.

Arlington Centre TIF Fund

Established by Ordinance 80-2015, this fund was created to receive PILOT payments for the redevelopment of various parcels on Arlington Centre Boulevard and adjacent streets. The redevelopment began in 2005, and reimbursements to the City began in 2018. This TIF is set to expire in 2048.

West Lane - Northwest TIF Fund

Established by Ordinance 24-2018, this fund was created to receive PILOT payments for the redevelopment of the surrounding area on and around a former gas station property at 1800 Lane Avenue. The redevelopment began in 2018, and reimbursements to the City are scheduled to begin in 2020. This TIF is set to expire in 2049.

FUND SUMMARIES - Capital - Debt, Capital Asset Management and Tax Increment Financing (TIF)

2019 SUMMARY PRESENTATION

	General Bond Retirement <u>Fund</u>	Capital Asset Management <u>Fund</u>	Total Debt and Capital Asset Management <u>Management</u>	Horizon TIF <u>Fund</u>	Kingsdale West TIF <u>Fund</u>	Kingsdale Core TIF <u>Fund</u>
Revenues:						
Income tax	\$ -	\$ 7,852,100	\$ 7,852,100	\$ -	\$ -	\$ -
Property tax	480,300	-	480,300	-	-	-
Other revenue	-	-	-	333,000	42,900	1,051,000
Total revenues	480,300	7,852,100	8,332,400	333,000	42,900	1,051,000
Expenditures:						
<i>Operating</i>						
Administrative support	15,000	-	15,000	10,000	600	573,000
<i>Capital Outlay</i>						
Capital improvements	-	-	-	2,172,400	-	-
<i>Debt service</i>						
Debt payments	8,177,500	-	8,177,500	-	-	-
Total expenditures	8,192,500	-	8,192,500	2,182,400	600	573,000
Net revenue over/(under) expenditures	(7,712,200)	7,852,100	139,900	(1,849,400)	42,300	478,000
Other financing sources/(uses)						
Transfer/Advances in	7,623,500	-	7,623,500	-	-	-
Transfers/Advances out	-	(7,410,200)	(7,410,200)	-	-	(468,900)
Total other financing sources(uses)	8,864,500	(7,410,200)	1,454,300	-	-	(468,900)
Net change in fund balance	1,152,300	441,900	1,594,200	(1,849,400)	42,300	9,100
Beginning balance	875,997	10,975,172	11,851,169	2,114,084	199,555	190,922
Ending balance	\$ 2,028,297	\$ 11,417,072	\$ 13,445,369	\$ 264,684	\$ 241,855	\$ 200,022

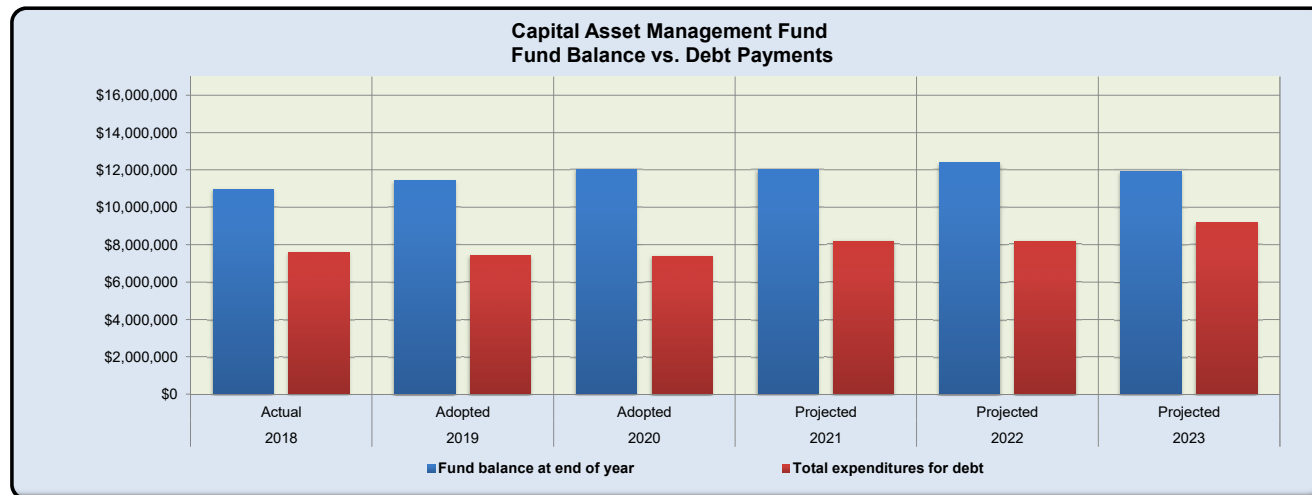
<u>Arlington Crossing TIF Fund</u>	<u>Lane Ave TIF Fund</u>	<u>Riverside North TIF Fund</u>	<u>Riverside South TIF Fund</u>	<u>Lane Ave Mixed Use TIF Fund</u>	<u>Tremont Road TIF Fund</u>	<u>Arlington Centre TIF Fund</u>	<u>W Lane TIF Fund</u>	<u>Total Tax Increment Financing</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
157,500	110,000	1,450	22,050	974,800	26,000	24,100	-	2,742,800
157,500	110,000	1,450	22,050	974,800	26,000	24,100	-	2,742,800
4,000	2,000	50	300	435,000	800	700	-	1,026,450
-	-	-	-	-	-	-	-	2,172,400
-	-	-	-	-	-	-	-	-
4,000	2,000	50	300	435,000	800	700	-	3,198,850
153,500	108,000	1,400	21,750	539,800	25,200	23,400	-	(456,050)
-	-	-	-	-	-	-	-	-
-	-	-	-	(360,600)	(25,000)	-	-	(854,500)
-	-	-	-	(360,600)	(25,000)	-	-	(854,500)
153,500	108,000	1,400	21,750	179,200	200	23,400	-	(1,310,550)
615,199	376,524	10,439	55,307	1,285,806	5,088	19,071	-	4,871,995
\$ 768,699	\$ 484,524	\$ 11,839	\$ 77,057	\$ 1,465,006	\$ 5,288	\$ 42,471	\$ -	\$ 3,561,445

FUND SUMMARIES - Capital - Debt and Capital Asset Management

GENERAL BOND RETIREMENT FUND									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Property tax	\$ 843,561	\$ 847,131	\$ 857,607	\$ 480,407	\$ 480,300	\$ 384,000	\$ -	\$ -	\$ -
Special assessments	109,537	101,418	94,142	89,402	-	-	-	-	-
Federal interest subsidy	2,131	-	-	-	-	-	-	-	-
Proceeds from bonding of notes	2,814,525	-	-	-	-	-	-	-	-
Premium on Bonds Issued	1,344,951	170,991	457,855	483,931	1,241,000	-	205,800	205,800	205,800
Proceeds from bonds refunded	6,082,000	-	-	-	-	-	-	-	-
Premium on bonds refunded	606,360	-	-	-	-	-	-	-	-
Transfers/Advances in									
Capital Asset Management Fund (current)	3,197,961	3,521,577	4,722,700	5,107,875	4,323,400	4,306,200	4,062,700	4,048,900	4,030,500
Capital Asset Management Fund (proposed)	-	-	-	-	1,086,800	1,086,800	2,145,900	2,145,900	3,153,600
EMS Billing Fund	440,349	439,703	433,099	438,082	436,300	433,000	432,400	434,900	431,100
Water Surcharge Fund (current)	33,773	53,612	87,856	87,774	432,500	430,600	427,000	423,500	420,200
Sanitary Sewer Surcharge Fund (current)	-	53,612	7,507	7,500	364,700	362,400	358,900	355,400	351,700
Stormwater Management Fund (current)	252,946	293,162	243,280	62,534	130,000	129,800	129,000	128,300	127,700
Stormwater Management Fund (proposed)	-	-	-	-	100,000	100,000	100,000	100,000	100,000
Lane Avenue Mixed Use TIF Fund	199,231	198,731	363,231	364,431	360,600	361,700	372,600	376,300	380,100
Kingsdale Core TIF Fund	169,837	269,604	269,382	269,131	268,900	269,700	269,300	269,000	269,600
Community Fiber Optic Fund	-	-	120,298	120,298	120,300	120,300	120,300	120,300	120,300
Total revenues	<u>16,097,162</u>	<u>5,949,541</u>	<u>7,656,957</u>	<u>7,511,365</u>	<u>9,344,800</u>	<u>7,984,500</u>	<u>8,623,900</u>	<u>8,608,300</u>	<u>9,590,600</u>
Expenditures:									
Payment to bond escrow agent	6,759,764	-	-	-	-	-	-	-	-
Debt service payments - current debt	9,037,191	5,740,630	7,501,749	6,981,124	6,820,700	6,798,500	6,172,200	6,156,600	6,131,200
Debt service payments - proposed debt	-	-	-	-	1,186,800	1,186,800	2,245,900	2,245,900	3,253,600
Bond issuance costs	288,072	170,991	211,736	152,229	170,000	-	205,800	205,800	205,800
Property tax collection fees	11,646	11,610	11,369	6,230	15,000	10,000	-	-	-
Total expenditures	<u>16,096,673</u>	<u>5,923,231</u>	<u>7,724,854</u>	<u>7,139,583</u>	<u>8,192,500</u>	<u>7,995,300</u>	<u>8,623,900</u>	<u>8,608,300</u>	<u>9,590,600</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	489	26,310	(67,897)	371,782	1,152,300	(10,800)	-	-	-
Fund balance at beginning of year	545,313	545,802	572,112	504,215	875,997	2,028,297	2,017,497	2,017,497	2,017,497
Fund balance at end of year	<u>\$ 545,802</u>	<u>\$ 572,112</u>	<u>\$ 504,215</u>	<u>\$ 875,997</u>	<u>\$ 2,028,297</u>	<u>\$ 2,017,497</u>	<u>\$ 2,017,497</u>	<u>\$ 2,017,497</u>	<u>\$ 2,017,497</u>

FUND SUMMARIES - Capital - Debt and Capital Asset Management

CAPITAL ASSET MANAGEMENT FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Income tax	\$ 5,300,684	\$ 6,936,601	\$ 7,313,595	\$ 7,985,328	\$ 7,852,100	\$ 8,028,700	\$ 8,209,400	\$ 8,537,300	\$ 8,729,300
Total revenues	<u>5,300,684</u>	<u>6,936,601</u>	<u>7,313,595</u>	<u>7,985,328</u>	<u>7,852,100</u>	<u>8,028,700</u>	<u>8,209,400</u>	<u>8,537,300</u>	<u>8,729,300</u>
Expenditures:									
Transfers out									
Bond Retirement Fund (current)	3,197,961	3,521,577	4,722,700	5,107,875	4,323,400	4,306,200	4,062,700	4,048,900	4,030,500
Bond Retirement Fund (proposed)	-	-	-	-	1,086,800	1,086,800	2,145,900	2,145,900	3,153,600
Infrastructure Fund	-	1,000,000	2,000,000	2,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total expenditures	<u>3,197,961</u>	<u>4,521,577</u>	<u>6,722,700</u>	<u>7,607,875</u>	<u>7,410,200</u>	<u>7,393,000</u>	<u>8,208,600</u>	<u>8,194,800</u>	<u>9,184,100</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	2,102,723	2,415,024	590,895	377,453	441,900	635,700	800	342,500	(454,800)
Fund balance at beginning of year	5,489,077	7,591,800	10,006,824	10,597,719	10,975,172	11,417,072	12,052,772	12,053,572	12,396,072
Fund balance at end of year	<u>\$ 7,591,800</u>	<u>\$ 10,006,824</u>	<u>\$ 10,597,719</u>	<u>\$ 10,975,172</u>	<u>\$ 11,417,072</u>	<u>\$ 12,052,772</u>	<u>\$ 12,053,572</u>	<u>\$ 12,396,072</u>	<u>\$ 11,941,272</u>
Debt coverage	3.37	4.13	3.67	3.64	3.48	3.61	3.26	3.32	2.94



FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

HORIZON TAX INCENTIVE FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Payment in lieu of taxes	\$ 278,832	\$ 334,588	\$ 352,757	\$ 354,132	\$ 333,000	\$ 336,300	\$ 346,400	\$ 349,900	\$ 353,400
Total revenues	<u>278,832</u>	<u>334,588</u>	<u>352,757</u>	<u>354,132</u>	<u>333,000</u>	<u>336,300</u>	<u>346,400</u>	<u>349,900</u>	<u>353,400</u>
Expenditures:									
TIF expenses	3,159	5,975	10,106	8,370	10,000	10,200	10,400	10,600	10,800
Capital improvements	-	-	-	-	2,172,400	-	-	-	-
Total expenditures	<u>3,159</u>	<u>5,975</u>	<u>10,106</u>	<u>8,370</u>	<u>2,182,400</u>	<u>10,200</u>	<u>10,400</u>	<u>10,600</u>	<u>10,800</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	275,673	328,613	342,651	345,762	(1,849,400)	326,100	336,000	339,300	342,600
Fund balance at beginning of year	821,385	1,097,058	1,425,671	1,768,322	2,114,084	264,684	590,784	926,784	1,266,084
Fund balance at end of year	<u>\$ 1,097,058</u>	<u>\$ 1,425,671</u>	<u>\$ 1,768,322</u>	<u>\$ 2,114,084</u>	<u>\$ 264,684</u>	<u>\$ 590,784</u>	<u>\$ 926,784</u>	<u>\$ 1,266,084</u>	<u>\$ 1,608,684</u>

KINGSDALE WEST TIF FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Payment in lieu of taxes	\$ 42,930	\$ 42,983	\$ 42,988	\$ 44,041	\$ 42,900	\$ 43,300	\$ 44,600	\$ 45,000	\$ 45,500
Total revenues	<u>42,930</u>	<u>42,983</u>	<u>42,988</u>	<u>44,041</u>	<u>42,900</u>	<u>43,300</u>	<u>44,600</u>	<u>45,000</u>	<u>45,500</u>
Expenditures:									
TIF expenses	490	491	489	497	600	600	600	600	600
Capital improvements	200,000	-	-	-	-	-	-	-	-
Total expenditures	<u>200,490</u>	<u>491</u>	<u>489</u>	<u>497</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(157,560)	42,492	42,499	43,544	42,300	42,700	44,000	44,400	44,900
Fund balance at beginning of year	228,580	71,020	113,512	156,011	199,555	241,855	284,555	328,555	372,955
Fund balance at end of year	<u>\$ 71,020</u>	<u>\$ 113,512</u>	<u>\$ 156,011</u>	<u>\$ 199,555</u>	<u>\$ 241,855</u>	<u>\$ 284,555</u>	<u>\$ 328,555</u>	<u>\$ 372,955</u>	<u>\$ 417,855</u>

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

KINGSDALE CORE TIF FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Proceeds from the sale of land	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of taxes	938,787	492,014	492,417	525,109	1,051,000	1,061,500	1,093,300	1,104,200	1,115,200
Transfers in:									
General Fund	1,000,000	-	-	-	-	-	-	-	-
Total revenues	<u>3,238,787</u>	<u>492,014</u>	<u>492,417</u>	<u>525,109</u>	<u>1,051,000</u>	<u>1,061,500</u>	<u>1,093,300</u>	<u>1,104,200</u>	<u>1,115,200</u>
Expenditures:									
Note repayment	1,011,600	-	-	-	-	-	-	-	-
TIF expenses	933,153	239,169	257,817	285,521	573,000	578,700	596,100	602,100	608,100
Transfers/Advances out									
General Bond Retirement Fund	169,837	269,604	269,382	269,131	268,900	269,700	269,300	269,000	269,600
General Fund	1,000,000	-	200,000	100,000	200,000	200,000	200,000	200,000	200,000
Total expenditures	<u>3,114,590</u>	<u>508,773</u>	<u>727,199</u>	<u>654,652</u>	<u>1,041,900</u>	<u>1,048,400</u>	<u>1,065,400</u>	<u>1,071,100</u>	<u>1,077,700</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	124,197	(16,759)	(234,782)	(129,543)	9,100	13,100	27,900	33,100	37,500
Fund balance at beginning of year	447,809	572,006	555,247	320,465	190,922	200,022	213,122	241,022	274,122
Fund balance at end of year	<u>\$ 572,006</u>	<u>\$ 555,247</u>	<u>\$ 320,465</u>	<u>\$ 190,922</u>	<u>\$ 200,022</u>	<u>\$ 213,122</u>	<u>\$ 241,022</u>	<u>\$ 274,122</u>	<u>\$ 311,622</u>

Note: The General Fund advanced a total of \$1.018 million through 2010 to cover the original investment associated with the improvements at the Kingsdale Shopping Center. The repayment of this amount is budgeted to begin in 2017 and will continue until the full amount is repaid. In 2011, the City issued short-term notes to purchase a parcel of land within the TIF District for economic development purposes. The City renewed the notes every year through 2014. In 2015, the City elected not to renew the notes, but rather retired \$1 million of the debt and issued \$3.8 million in long-term bonds. Starting in 2015, this fund began making payments on this debt. In 2016, the OSU Wexner Medical was built and added into the TIF. PILOT payments for this addition are expected to begin in 2019.

ARLINGTON CROSSING TIF FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 284,000	\$ 152,722	\$ 163,109	\$ 152,532	\$ 157,500	\$ 159,100	\$ 163,900	\$ 165,500	\$ 167,200
Total revenues	<u>284,000</u>	<u>152,722</u>	<u>163,109</u>	<u>152,532</u>	<u>157,500</u>	<u>159,100</u>	<u>163,900</u>	<u>165,500</u>	<u>167,200</u>
Expenditures:									
TIF expenses	6,431	2,895	3,495	2,463	4,000	4,000	4,100	4,100	4,100
Capital improvements	550,000	-	-	-	-	-	-	-	-
Total expenditures	<u>556,431</u>	<u>2,895</u>	<u>3,495</u>	<u>2,463</u>	<u>4,000</u>	<u>4,000</u>	<u>4,100</u>	<u>4,100</u>	<u>4,100</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(272,431)	149,827	159,614	150,069	153,500	155,100	159,800	161,400	163,100
Fund balance at beginning of year	428,120	155,689	305,516	465,130	615,199	768,699	923,799	1,083,599	1,244,999
Fund balance at end of year	<u>\$ 155,689</u>	<u>\$ 305,516</u>	<u>\$ 465,130</u>	<u>\$ 615,199</u>	<u>\$ 768,699</u>	<u>\$ 923,799</u>	<u>\$ 1,083,599</u>	<u>\$ 1,244,999</u>	<u>\$ 1,408,099</u>

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

LANE AVENUE TIF FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 78,331	\$ 78,451	\$ 71,928	\$ 116,788	\$ 110,000	\$ 111,100	\$ 114,400	\$ 115,500	\$ 116,700
Total revenues	<u>78,331</u>	<u>78,451</u>	<u>71,928</u>	<u>116,788</u>	<u>110,000</u>	<u>111,100</u>	<u>114,400</u>	<u>115,500</u>	<u>116,700</u>
Expenditures:									
TIF expenses	887	888	814	1,973	2,000	2,000	2,100	2,100	2,100
Transfers/Advances out:									
General Fund	-	400,000	-	-	-	-	-	-	-
Total expenditures	<u>887</u>	<u>400,888</u>	<u>814</u>	<u>1,973</u>	<u>2,000</u>	<u>2,000</u>	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	77,444	(322,437)	71,114	114,815	108,000	109,100	112,300	113,400	114,600
Fund balance at beginning of year	435,588	513,032	190,595	261,709	376,524	484,524	593,624	705,924	819,324
Fund balance at end of year	<u>\$ 513,032</u>	<u>\$ 190,595</u>	<u>\$ 261,709</u>	<u>\$ 376,524</u>	<u>\$ 484,524</u>	<u>\$ 593,624</u>	<u>\$ 705,924</u>	<u>\$ 819,324</u>	<u>\$ 933,924</u>

Note: The General Fund advanced \$400,000 through 2012 for improvements. This amount was fully repaid in 2016.

RIVERSIDE NORTH TIF FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 1,525	\$ 1,528	\$ 1,527	\$ 1,457	\$ 1,450	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Total revenues	<u>1,525</u>	<u>1,528</u>	<u>1,527</u>	<u>1,457</u>	<u>1,450</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
Expenditures:									
TIF expenses	17	17	17	16	50	100	100	100	100
Total expenditures	<u>17</u>	<u>17</u>	<u>17</u>	<u>16</u>	<u>50</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	1,508	1,511	1,510	1,441	1,400	1,400	1,400	1,400	1,400
Fund balance at beginning of year	4,469	5,977	7,488	8,998	10,439	11,839	13,239	14,639	16,039
Fund balance at end of year	<u>\$ 5,977</u>	<u>\$ 7,488</u>	<u>\$ 8,998</u>	<u>\$ 10,439</u>	<u>\$ 11,839</u>	<u>\$ 13,239</u>	<u>\$ 14,639</u>	<u>\$ 16,039</u>	<u>\$ 17,439</u>

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

RIVERSIDE SOUTH TIF FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 4,104	\$ 4,111	\$ 16,731	\$ 22,114	\$ 22,050	\$ 22,300	\$ 23,000	\$ 23,200	\$ 23,400
Total revenues	<u>4,104</u>	<u>4,111</u>	<u>16,731</u>	<u>22,114</u>	<u>22,050</u>	<u>22,300</u>	<u>23,000</u>	<u>23,200</u>	<u>23,400</u>
Expenditures:									
TIF expenses	47	46	189	250	300	300	300	300	300
Total expenditures	<u>47</u>	<u>46</u>	<u>189</u>	<u>250</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	4,057	4,065	16,542	21,864	21,750	22,000	22,700	22,900	23,100
Fund balance at beginning of year	8,779	12,836	16,901	33,443	55,307	77,057	99,057	121,757	144,657
Fund balance at end of year	<u>\$ 12,836</u>	<u>\$ 16,901</u>	<u>\$ 33,443</u>	<u>\$ 55,307</u>	<u>\$ 77,057</u>	<u>\$ 99,057</u>	<u>\$ 121,757</u>	<u>\$ 144,657</u>	<u>\$ 167,757</u>

LANE AVENUE MIXED USE TIF FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 964,599	\$ 1,260,480	\$ 484,226	\$ 958,754	\$ 974,800	\$ 984,500	\$ 1,014,000	\$ 1,024,100	\$ 1,034,300
Total revenues	<u>964,599</u>	<u>1,260,480</u>	<u>484,226</u>	<u>958,754</u>	<u>974,800</u>	<u>984,500</u>	<u>1,014,000</u>	<u>1,024,100</u>	<u>1,034,300</u>
Expenditures:									
TIF expenses	415,641	577,036	197,295	429,108	435,000	439,400	452,600	457,100	461,700
Transfers/Advances out									
General Bond Retirement Fund	199,231	198,731	363,231	364,431	360,600	361,700	372,600	376,300	380,100
General Fund	-	479,000	-	-	-	-	-	-	-
Total expenditures	<u>614,872</u>	<u>1,254,767</u>	<u>560,526</u>	<u>793,539</u>	<u>795,600</u>	<u>801,100</u>	<u>825,200</u>	<u>833,400</u>	<u>841,800</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	349,727	5,713	(76,300)	165,215	179,200	183,400	188,800	190,700	192,500
Fund balance at beginning of year	841,451	1,191,178	1,196,891	1,120,591	1,285,806	1,465,006	1,648,406	1,837,206	2,027,906
Fund balance at end of year	<u>\$ 1,191,178</u>	<u>\$ 1,196,891</u>	<u>\$ 1,120,591</u>	<u>\$ 1,285,806</u>	<u>\$ 1,465,006</u>	<u>\$ 1,648,406</u>	<u>\$ 1,837,206</u>	<u>\$ 2,027,906</u>	<u>\$ 2,220,406</u>

Note: The General Fund advanced \$4.25 million in 2012 for improvements. The full amount has been repaid as of 2016.

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

TREMONT ROAD TIF FUND

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ 26,000	\$ 26,300	\$ 27,100	\$ 27,400	\$ 27,700
Advances in from General Fund	-	291,135	-	-	-	-	-	-	-
Total revenues	-	291,135	-	-	26,000	26,300	27,100	27,400	27,700
Expenditures:									
TIF expenses	-	286,047	-	-	800	800	800	800	800
Transfers/Advances out									
General Fund	-	-	-	-	25,000	25,000	25,000	25,000	25,000
Total expenditures	-	286,047	-	-	25,800	25,800	25,800	25,800	25,800
Excess (def) of revenues & transfers in over expenditures & transfers out	-	5,088	-	-	200	500	1,300	1,600	1,900
Fund balance at beginning of year	-	-	5,088	5,088	5,088	5,288	5,788	7,088	8,688
Fund balance at end of year	\$ -	\$ 5,088	\$ 5,088	\$ 5,088	\$ 5,288	\$ 5,788	\$ 7,088	\$ 8,688	\$ 10,588

ARLINGTON CENTRE TIF FUND

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ 24,164	\$ 24,100	\$ 24,300	\$ 24,500	\$ 24,700	\$ 24,900
Advances in from General Fund	-	5,000	-	-	-	-	-	-	-
Total revenues	-	5,000	-	24,164	24,100	24,300	24,500	24,700	24,900
Expenditures:									
TIF expenses	-	4,819	-	274	700	700	700	700	700
Transfers/Advances out									
General Fund	-	-	-	5,000	-	-	-	-	-
Total expenditures	-	4,819	-	5,274	700	700	700	700	700
Excess (def) of revenues & transfers in over expenditures & transfers out	-	181	-	18,890	23,400	23,600	23,800	24,000	24,200
Fund balance at beginning of year	-	-	181	181	19,071	42,471	66,071	89,871	113,871
Fund balance at end of year	\$ -	\$ 181	\$ 181	\$ 19,071	\$ 42,471	\$ 66,071	\$ 89,871	\$ 113,871	\$ 138,071

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

WEST LANE - NORTHWEST TIF FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000	\$ 17,500	\$ 17,700	\$ 17,900
Advances in from General Fund	-	-	-	218,200	-	-	-	-	-
Total revenues	-	-	-	218,200	-	17,000	17,500	17,700	17,900
Expenditures:									
TIF expenses	-	-	-	218,200	-	1,000	1,000	1,000	1,000
Transfers/Advances out General Fund	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	218,200	-	1,000	1,000	1,000	1,000
Excess (def) of revenues & transfers in over expenditures & transfers out	-	-	-	-	-	16,000	16,500	16,700	16,900
Fund balance at beginning of year	-	-	-	-	-	-	16,000	32,500	49,200
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 32,500	\$ 49,200	\$ 66,100

FUND SUMMARIES – Internal Service

Internal service funds are used to account for financing services provided by one department of the City generally on a cost-reimbursement basis. These funds are not included in the consolidated financial presentation.

Employee Benefit Fund

Monies are deposited into the fund for the purpose of paying the cost of employee benefits including, but not limited to, health care, dental care, life insurance, short-term disability, and wells. Deposits come from the proportionate cost of employee benefits charged to the operating accounts of departments and third-party reimbursements.

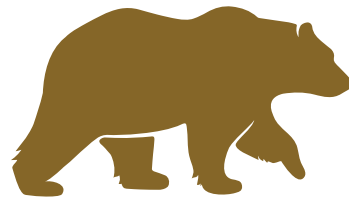
BWC Administration Fund

The City is self-insured for Bureau of Workers Compensation claims. This fund was created to account for the claims and the administrative services of the program. Similar to the Employee Benefit Fund, deposits are proportionately charged to City departments on a cost-reimbursement basis.

FUND SUMMARIES - Internal Service

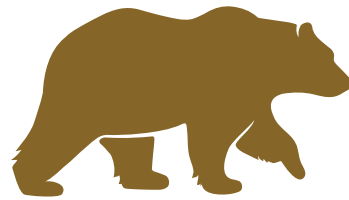
EMPLOYEE BENEFIT FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Health care premiums (Employer)	\$ 2,616,631	\$ 2,604,836	\$ 3,157,243	\$ 3,240,408	\$ 3,200,000	\$ 3,272,000	\$ 3,647,000	\$ 3,647,000	\$ 3,647,000
Dental premiums	176,838	193,447	178,812	180,417	190,000	190,000	190,000	190,000	190,000
Other reimbursements	-	20,060	34,960	115,225	100,000	103,000	106,000	109,000	112,000
Total revenues	<u>2,793,469</u>	<u>2,818,343</u>	<u>3,371,015</u>	<u>3,536,050</u>	<u>3,490,000</u>	<u>3,565,000</u>	<u>3,943,000</u>	<u>3,946,000</u>	<u>3,949,000</u>
Expenditures:									
Health care payments	2,232,770	1,906,179	2,329,958	2,460,551	2,700,000	2,768,000	2,830,300	2,894,000	2,959,100
Dental insurance payments	173,176	134,598	183,705	178,760	220,000	225,500	230,600	235,800	241,100
Disability payments									
Administrative fees	591,031	641,829	636,947	659,261	700,000	716,000	732,100	748,600	765,400
Total expenditures	<u>2,996,977</u>	<u>2,682,606</u>	<u>3,150,610</u>	<u>3,298,572</u>	<u>3,620,000</u>	<u>3,709,500</u>	<u>3,793,000</u>	<u>3,878,400</u>	<u>3,965,600</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(203,508)	135,737	220,405	237,478	(130,000)	(144,500)	150,000	67,600	(16,600)
Fund balance at beginning of year	2,079,483	1,877,077	2,012,814	2,243,203	2,496,797	2,366,797	2,222,297	2,372,297	2,439,897
Lapsed encumbrances	1,102	-	9,984	16,116	-	-	-	-	-
Fund balance at end of year	<u>\$ 1,877,077</u>	<u>\$ 2,012,814</u>	<u>\$ 2,243,203</u>	<u>\$ 2,496,797</u>	<u>\$ 2,366,797</u>	<u>\$ 2,222,297</u>	<u>\$ 2,372,297</u>	<u>\$ 2,439,897</u>	<u>\$ 2,423,297</u>

BWC ADMINISTRATION FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Workers compensation premiums	\$ 236,563	\$ 255,826	\$ 261,673	\$ 268,172	\$ 270,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
Reimbursements	-	296	987	981	-	-	-	-	-
Total revenues	<u>236,563</u>	<u>256,122</u>	<u>262,660</u>	<u>269,153</u>	<u>270,000</u>	<u>260,000</u>	<u>260,000</u>	<u>260,000</u>	<u>260,000</u>
Expenditures:									
Workers compensation claims	27,857	89,479	79,015	76,692	100,000	100,000	100,000	100,000	100,000
Administrative fees	101,768	97,778	91,152	97,183	156,000	160,000	164,000	168,000	172,000
Total expenditures	<u>129,625</u>	<u>187,257</u>	<u>170,167</u>	<u>173,875</u>	<u>256,000</u>	<u>260,000</u>	<u>264,000</u>	<u>268,000</u>	<u>272,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	106,938	68,865	92,493	95,278	14,000	-	(4,000)	(8,000)	(12,000)
Fund balance at beginning of year	312,299	419,237	488,102	580,595	675,873	689,873	689,873	685,873	677,873
Fund balance at end of year	<u>\$ 419,237</u>	<u>\$ 488,102</u>	<u>\$ 580,595</u>	<u>\$ 675,873</u>	<u>\$ 689,873</u>	<u>\$ 689,873</u>	<u>\$ 685,873</u>	<u>\$ 677,873</u>	<u>\$ 665,873</u>



City *of* **Upper Arlington**[®]

Departments



City *of* **Upper Arlington**[®]

CITY ATTORNEY



Workload Measures

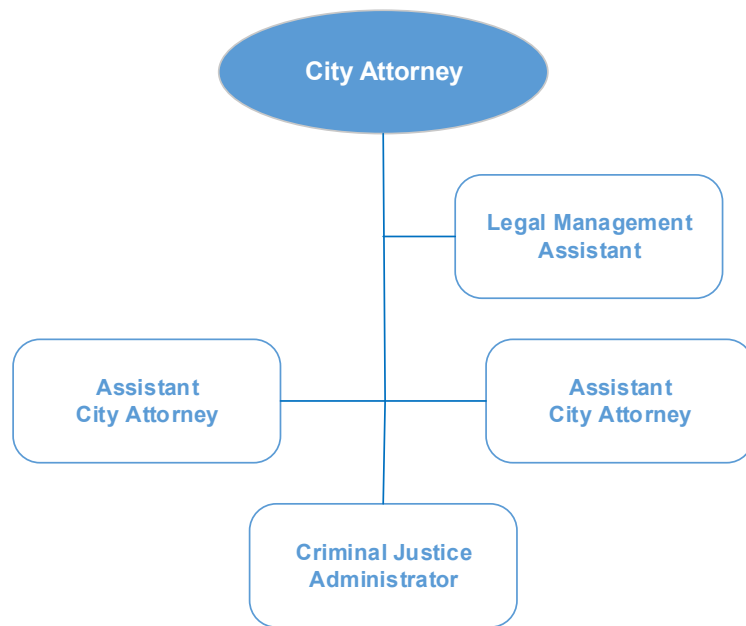
	<u>Actual</u>		<u>Projected</u>	
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Cases prosecuted:				
Franklin County				
Municipal Court	551	687	661	616
Upper Arlington				
Mayor's Court	1,149	893	907	1,232
Mediation, Diversion,				
or Juvenile & Adult	143	143	148	150
Contracts reviewed	259	360	385	380
Opinions	1,304	949	1059	1,215
Probation cases:				
Adult	256	154	123	195
Juvenile	67	82	99	90
Opinions/Review/Updates				
/Legislation	3,255	2,182	2,212	2,225
Special Projects	31	35	37	39

2017 - 2018 Accomplishments

- Created unsolicited written materials ordinance; ordinance passed and new law is now in effect.
- Updated victim rights information in accordance to Marsy's Law and updated Police Department with new law requirements.
- In 2017, a total of \$36,242 of restitution was ordered and \$55,774 in jail savings.
- In 2018, a total of \$49,213 of restitution was ordered and \$43,624 in jail savings.
- Created Small Cell Design Guidelines; adopted on 07/31/2018.
- Helped guide City Charter review, a process that concluded in a November 2018 ballot issue relative to some proposed amendments.
- Assisted with improving solid waste delivery, which culminated in a bid process for a new service approach.

CITY ATTORNEY

The City Attorney's mission is to provide advice on municipal ordinances and state statutes, provide representation to City Council, staff, and citizens on their rights and responsibilities, and to advocate on behalf of the City. The office is also responsible for carrying out the duties of the City Attorney as required by the laws of the City and of the State of Ohio, to coordinate all legal actions involving the City, and to research legal questions regarding city matters. This office also issues legal opinions by the City Attorney to staff and Council and serves as Parliamentarian to Council. Administered by the Criminal Justice Administrator, the City Attorney's Office also provides both adult and juvenile probation services.



On the Horizon

- City Law project management
- Document Management of files; moving towards going paperless
- Economic development projects

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
City Attorney	\$713,905	\$707,772	\$757,100	\$772,100
Total General Fund	\$713,905	\$707,772	\$757,100	\$772,100
 Total - All Funds	 \$713,905	 \$707,772	 \$757,100	 \$772,100

Expenditures by Category

Personal Services	\$584,021	\$603,318	\$611,100	\$626,100
Other Than Personal Services	129,884	104,454	146,000	146,000
Total	\$713,905	\$707,772	\$757,100	\$772,100

Authorized Personnel	<u>Actual</u>		<u>Adopted</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Full-Time Budgeted	5.00	5.00	5.00	5.00
FTE	0.58	0.58	0.58	0.58
Total	5.58	5.58	5.58	5.58

CITY CLERK



Workload Measurements

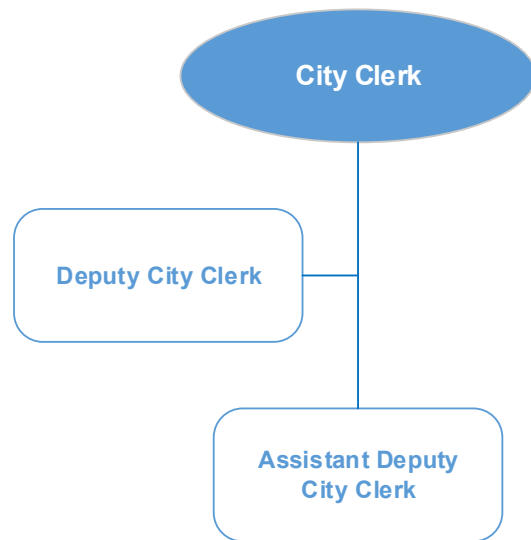
City Council Meetings	<u>Actual</u>		<u>Projected</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Agendas prepared	44	50	40	40
Packets prepared	39	39	40	40
Meeting minutes prepared	42	50	40	40
Ordinances/resolutions	99	110	100	100
Proclamations/resolutions	53	88	50	50
Codification changes	9	19	15	15
Research/records requests	192	305	300	300

2017 - 2018 Accomplishments

- Advanced online document accessibility by uploading the City's Board and Commission meeting minutes, record retention schedules and City policies into the OnBase Document Management System.
- Provided agenda management, meeting setup, legislative support, and meeting minutes for 88 City Council meetings.
- Filled 192 public records requests in 2017 – and over 270 requests in 2018.
- Audited and disposed of over 270 boxes totaling approximately 11,900 lbs. of paper and mixed media.
- Uploaded City Council audio files to the website through the OnBase Public Access Viewer.
- Organized and provided administrative support to the Charter Review Commission.

CITY CLERK

The objective of the City Clerk's office is to employ effective and efficient records management procedures that promote the timely retrieval of information required for decision making. In addition, the City Clerk's office ensures proper use through retention and disposition schedules developed in accordance with a record's fiscal, historical, and/or legal value. The department also provides meeting coverage and minutes which accurately reflect the policy recommendations and decisions of City Council or City Boards and Commissions, assists with the development of legislation and supporting materials relative to items appearing on agendas, ensures the content of council information packets for purpose of policy/decision making, maintains City Code, and assists with re-codification efforts.



On the Horizon

- Continue to digitize permanent records of the City and advance document accessibility.
- Audit and dispose of boxes in 2019 that have met retention for City.
- Manage applications and correspondence for 23 Board and Commission Members expiring in 2019.

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
City Clerk	\$235,370	\$233,729	\$249,700	\$254,900
Total General Fund	\$235,370	\$233,729	\$249,700	\$254,900
Total - All Funds	\$235,370	\$233,729	\$249,700	\$254,900
<u>Expenditures by Category</u>				
Personal Services	\$199,502	\$201,593	\$214,200	\$219,400
Other Than Personal Services	35,868	32,136	35,500	35,500
Total	\$235,370	\$233,729	\$249,700	\$254,900

Authorized Personnel	Actual		Adopted	
	2017	2018	2019	2020
Full-Time Budgeted	2.00	2.00	2.00	2.00
FTE	0.63	0.63	0.63	0.63
Total	2.63	2.63	2.63	2.63

CITY COUNCIL

Council Members



*Front Row: (Left to Right): Michele M. Hoyle, Vice President
Brendan T. King, President Kip Greenhill, Carolyn T. Casper,
Back Row: Jim Lynch, Brian C. Close, Susan M. Ralph*

2017 - 2018 Accomplishments

- Convened the Charter Review Commission to review the Charter of the City of Upper Arlington, and placed the proposed amendments on the November 2018 ballot.
- Adopted a policy for naming public properties, accepting gifts and sponsorships.
- Authorized the successful transition of 911/dispatching services to the Northwest Regional Emergency Communications Center in Dublin.
- Authorized economic development incentive agreements for the Arlington Gateway project, COhatch, and the Upper Arlington Veterinary Hospital.
- Authorized a contract with Local Waste Services for streamlined solid waste and recycling services.
- Authorized the River Ridge/Kingsdale West Study.
- Authorized the Parks & Recreation Comprehensive Plan study and a subsequent Arts & Culture Master Plan study.
- Authorized a partnership with the cities of Columbus, Bexley, and Grandview Heights for the COGO Bikeshare Expansion Project.
- Supported the expansion of Council communications to include video streaming of meetings, and expanded policy updates on social media.
- Supported Upper Arlington's Centennial celebrations, including financial support for and acceptance of the Centennial Legacy Project at Northam Park.
- Authorized the addition of new sidewalks on sections of six streets to promote pedestrian connectivity in areas identified by the Safe Routes to School Travel Plan.

CITY COUNCIL

City Council consists of seven members elected at large. It has full power to pass ordinances, adopt resolutions, and exercise all legislative powers and executive authorities vested in municipal officers under State statute. As elected representatives, City Council is responsible to all residents of the City, and is charged with making decisions that are in the best interest of public welfare.

The City Council strives to achieve its mission through innovative policies and programs, which preserve and enhance the excellence of quality of life in Upper Arlington, while providing a base for enhancing the economic health and preserving the unique residential character of our community.

The City's two-year budget sets forth a fiscally responsible framework from which the City can fulfill its service and community reinvestment obligations. The budget also reflects the policies and direction set by past and present City Councils. The City Council recognizes that it may be necessary and appropriate to revisit the two-year budget at different points in its implementation, as previously unforeseen initiatives, innovations or community-driven ideas emerge that require funding support.

On the Horizon

- Support projects that embrace the Master Plan.
- Support the 10-year Capital Improvement Program.
- Continue to explore opportunities to collaborate and share services.
- Continue to pursue operating efficiencies.
- Analyze architectural review and community relations options.
- Initiate the formation of a new Citizen Financial Review Task Force as recommended by the 2014 Task Force, to include a review of the status of recommended implementation strategies and an analysis of the potential extent and scope of a performance audit.

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
City Council	\$148,661	\$137,777	\$146,700	\$150,300
Total General Fund	\$148,661	\$137,777	\$146,700	\$150,300
 Total - All Funds	 \$148,661	 \$137,777	 \$146,700	 \$150,300
<u>Expenditures by Category</u>				
Personal Services	\$146,088	\$131,637	\$136,400	\$140,000
Other Than Personal Services	2,573	6,140	10,300	10,300
Total	\$148,661	\$137,777	\$146,700	\$150,300

Authorized Personnel	Actual		Adopted	
	2017	2018	2019	2020
Full-Time Budgeted	7.00	7.00	7.00	7.00
FTE	0.00	0.00	0.00	0.00
Total	7.00	7.00	7.00	7.00

CITY MANAGER



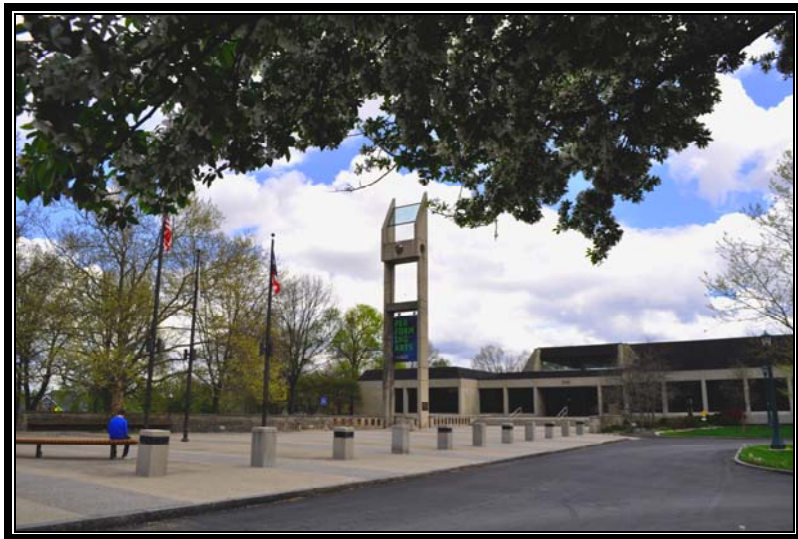
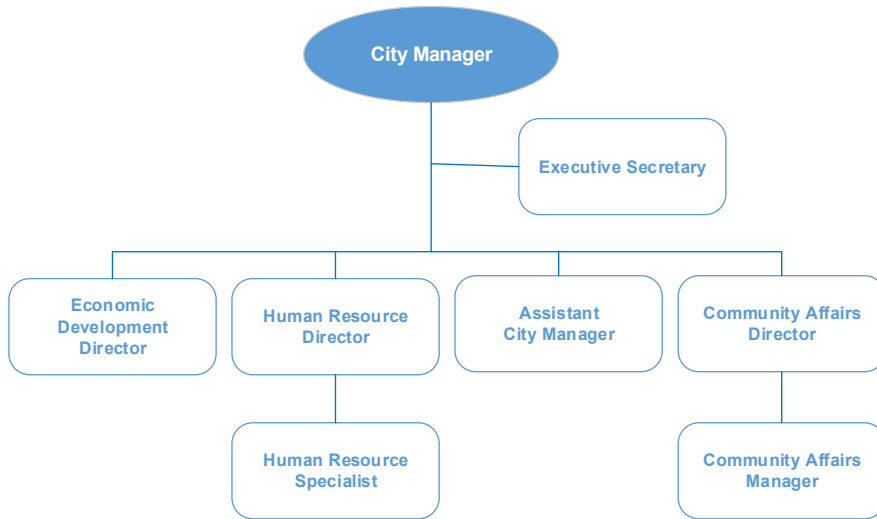
Theodore J. Staton
City Manager

2017 - 2018 Accomplishments

- Led the City's participation in and support of a four-year volunteer Centennial Task Force planning effort for celebrating Upper Arlington's 100th anniversary in 2018. The City's Centennial Year celebrations included installation of a Centennial Plaza and History Walk legacy project at Northam Park, expanded community events, merchandise, street banners and more.
- Helped guide a 10-year review of the City Charter, a process that culminated in a November 2018 ballot issue relative to some proposed amendments.
- Oversaw the successful transition of 911/dispatching services to the Northwest Regional Emergency Communications Center at Dublin, finalized early in 2018.
- Concluded a years-long, in-depth study of options for improving solid waste delivery, which culminated in a bid process for a new service approach with Local Waste Services—launched in February 2018—that has streamlined the collection process and greatly enhanced community aesthetics.
- Helped guide the completion of significant Northam Park improvements in 2017 following an extensive design and community engagement process. The new Tremont Pool, a new playground featuring a combination of natural and traditional play features, and a reading garden by the Tremont Library that features three sculptures by noted artist Alfred Tibor were completed in the summer of 2017.
- Provided promotional support and process guidance to a year-long Parks & Recreation Comprehensive Plan process that is set to conclude by late fall 2018, as well as the River Ridge/Kingsdale West Study which was completed early in 2018.
- Launched the City's new website in 2018, featuring greatly enhanced graphics, navigation and searchability, and continued to expand the City's online communications efforts through social media, survey tools, video and e-newsletters.
- Helped facilitate the launch of two new community support programs – the Fire Division's CARES paramedicine program and Upper Arlington Neighborhood Bridges, an online tool that connects needs in a community with those who are willing and able to help.
- Several significant economic development projects made significant progress and are nearing implementation: the Arlington Gateway development at North Star and Lane Avenue, which includes 133,000 square feet of Class A office space, apartments, retail and restaurant space, with structure parking; a second, two-phased Lane Avenue development that will include a hotel, apartments, offices and restaurant space; an expansion of Orthopedic One; a five-story, independent living apartment complex at First Community Village.

CITY MANAGER

The City Manager's Office is charged with overseeing the administration of all professional staff in the provision of services and implementation of policies as directed by City Council.



Municipal Services Center

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
City Manager	\$1,193,275	\$1,285,497	\$1,309,600	\$1,337,000
Total General Fund	\$1,193,275	\$1,285,497	\$1,309,600	\$1,337,000
Economic Development Fund	\$379,639	\$358,658	\$500,000	\$500,000
UA Visitor's Bureau Fund	12,276	67,632	59,200	59,700
Total - All Funds	\$1,585,190	\$1,711,787	\$1,868,800	\$1,896,700

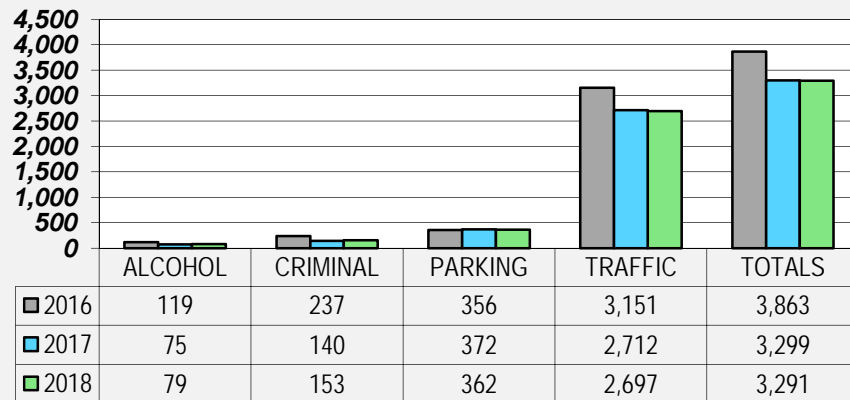
Expenditures by Category

Personal Services	\$1,049,614	\$1,118,788	\$1,157,500	\$1,185,400
Other Than Personal Services	535,576	592,999	711,300	711,300
Total	\$1,585,190	\$1,711,787	\$1,868,800	\$1,896,700

Authorized Personnel	Actual		Adopted	
	2017	2018	2019	2020
Full-Time Budgeted	8.00	8.00	8.00	8.00
FTE	0.29	0.29	0.29	0.29
Total	8.29	8.29	8.29	8.29

CLERK OF COURT

Volume of Cases by Category
(Cases filed 2016 - 2018)



2017 - 2018 Accomplishments

- Continued to work with City Attorney's Office on the Upper Arlington Drug Court Program and court rules.
- Purchased and installed a self-payment kiosk – this innovative initiative allows people to pay court fines and post bonds afterhours and weekends. This payment kiosk is the first of its kind in the State of Ohio.

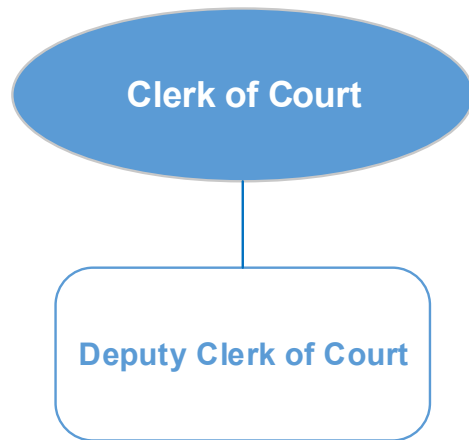
Workload Measurements

	Actual		Projected	
	2017	2018	2019	2020
Traffic & OVI cases filed	2,787	2,697	3,300	3,300
Criminal cases filed	140	153	250	250
Parking cases filed	372	362	375	375
Warrants issued	316	288	325	325
Court sessions held	52	52	52	52



CLERK OF COURT

The purpose of the Clerk of Court's office is to process all misdemeanor traffic and criminal violations written under Upper Arlington City Code and filed within the jurisdiction of Mayor's Court. The Mayor's Court serves as the judicial branch of the City, and the Mayor's Court staff functions as the Violations Bureau, thereby collecting payments for violations that do not require court appearances. Staff keeps abreast of changes in pertinent laws and regulations, and strives to enhance the day-to-day operation with all individuals associated with the court.



On The Horizon

- Continue to monitor fee structures including fine and court costs.
- Work in conjunction with the Police department to implement an electronic ticket system.
- Update computer software program and implementation in 2019.

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Clerk of Court	\$410,656	\$351,316	\$478,100	\$482,500
Total General Fund	\$410,656	\$351,316	\$478,100	\$482,500
Clerk of Courts Fund	\$23,223	\$11,504	\$17,000	\$17,000
Mayor's Court:				
Computer Fund	23,853	7,771	11,850	11,850
Special Project Fund	12,784	33,941	18,750	18,750
Total - All Funds	\$470,516	\$404,532	\$525,700	\$530,100

Expenditures by Category

Personal Services	\$171,766	\$175,106	\$180,700	\$185,100
Other Than Personal Services	272,548	207,354	345,000	345,000
Capital Equipment	26,202	22,072	0	0
Total	\$470,516	\$404,533	\$525,700	\$530,100

Authorized Personnel	Actual		Adopted	
	2017	2018	2019	2020
Full-Time Budgeted	2.00	2.00	2.00	2.00
FTE	0.00	0.00	0.00	0.00
Total	2.00	2.00	2.00	2.00

COMMUNITY DEVELOPMENT



Ortho One (OOSI)



Heartland Bank

Workload Measurements

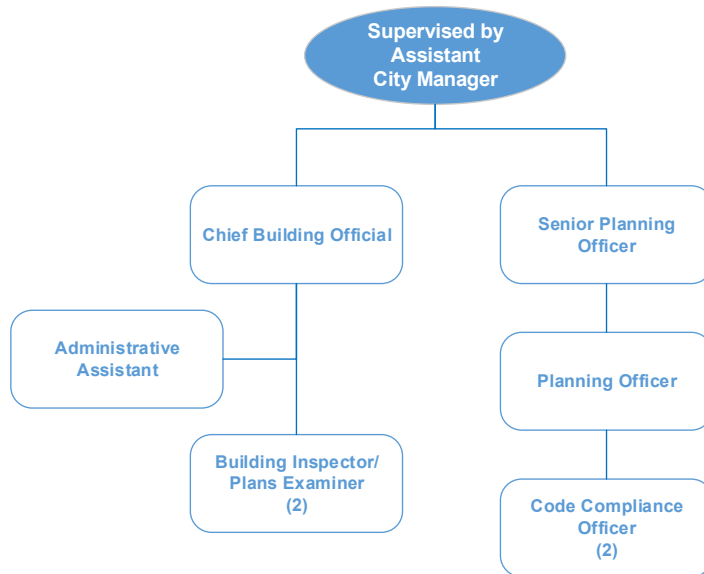
	Actual		Projected	
	2017	2018	2019	2020
Permits Issued	3,454	3,427	3,500	3,500
Building Inspections Conducted	3,200	5,868	7,000	6,500
Total Construction Value	\$100.6M	\$100.7M*	\$300M	\$150M
Number of BZAP Applications	55	70	50	50
Number of code Compliance Cases	644	583	650	650

2017 - 2018 Accomplishments

- Implemented a new ViewPoint software platform which digitized/streamlined permit submittals and tracking with online payment functionality as well as enhanced analytics.
- Completed the highly successful River Ridge/Kingsdale West Study, which affected multiple amendments to the Unified Development Ordinance.
- Implemented the COGO bikeshare system expansion, bringing five new docking stations to Upper Arlington while using grant funding to reduce costs by nearly 80%.
- Collaborated with the Engineering Division to improve biking and walking opportunities such as the Master's Drive to Wyandotte Park and the study of potential connections to the new Quarry Metro Park.
- Collaborated with UA School District to secure zoning approvals for seven major projects including a new high school and the replacement/relocation of the cell tower.
- Processed over 8,500 permits in 2017-18 with historic construction values conservatively exceeding \$200 per square foot.
- Worked cooperatively with residents to correct code enforcement violations, achieving voluntary compliance in over 95% of the cases.
- Administered the zoning and building codes while performing thousands of inspections for numerous projects.
- Pushed for modifications to the Henderson Road McDonald's renovation design to achieve a higher quality end result.
- Collaborated with communities across Ohio to address changing legislation pertaining to small cell technology.

COMMUNITY DEVELOPMENT

The Community Development Department is comprised of three divisions: Planning, Building, and Code Compliance. The goals of each division complement one another to guide the physical changes occurring within the community while preserving residential character and ensuring that facilities and buildings, once constructed, are properly maintained over time. The Community Development Department has continued to function at a high level in spite of reduced staffing and historically high work volume.



On The Horizon

- Seven significant school projects including a new high school, two new elementary schools (Wickliffe and Windermere) including three major additions/renovations (Tremont, Greensview and Barrington); also a cell tower relocation.
- Impactful commercial redevelopment projects including: Arlington Gateway, Crawford Hoying mixed-use, Kroger mixed-use and redevelopment of Golden Bear Shopping Center.
- A residential/office building at 3832 Fishinger Road.
- A significant renovation of the FCV senior campus.

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Community Development	\$915,870	\$926,871	\$1,058,500	\$1,078,900
Total General Fund	\$915,870	\$926,871	\$1,058,500	\$1,078,900
 Total - All Funds	 \$915,870	 \$926,871	 \$1,058,500	 \$1,078,900
<u>Expenditures by Category</u>				
Personal Services	\$708,189	\$789,146	\$868,200	\$888,600
Other Than Personal Services	207,681	137,725	190,300	190,300
Total	\$915,870	\$926,871	\$1,058,500	\$1,078,900

Authorized Personnel	<u>Actual</u>		<u>Adopted</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Full-Time Budgeted	7.00	7.00	8.00	8.00
FTE	0.75	0.75	0.75	0.75
Total	7.75	7.75	8.75	8.75

FACILITIES MAINTENANCE



Municipal Service Center



Public Service Center

2017 - 2018 Accomplishments

- Remodeled Finance, Community Development, City Managers, Parks & Recreation, and City Clerk Offices with new carpet, workstations.
- Reconfigured the One Stop Shop Counter.
- Converted former copy room into the Centennial Meeting room.
- Added new workstations, carpet, reconfiguration and new meeting room space was created within the Engineering and Public Service Center offices.
- Hired Facilities Manager
- Added new chairs, lighting, sound system and carpet for the Council Chambers.
- Added new carpet in Concourse and public areas of MSC.
- Contracted HVAC service for all city buildings.
- Cleaned all carpets at the Municipal Service Center and the Public Service Center.



Amelita Mirolo Barn

FACILITIES MAINTENANCE

Facilities Maintenance is a cost center accounting for the operations and maintenance of the City buildings that include the Municipal Service Center, the Public Service Center, Fire Stations 1 and 2, the Senior Center, the Amelito Mirolo Barn and the Recreation Station (formerly Fire Station 3). The budget contains custodial services, facility support, utilities and maintenance services.

Facilities Manager



Station 72



Station 71

On The Horizon

- Replacement of Municipal Service Center roof
- Renovation of Municipal Service Center 911 space
- Heat pump replacement
- New flooring and furniture for the Public Service Center
- Sealing/Painting Senior Center parking lot

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Facilities Maintenance	\$1,687,272	\$1,654,793	\$2,787,700	\$1,791,200
Total General Fund	\$1,687,272	\$1,654,793	\$2,787,700	\$1,791,200
Capital Equipment Fund	\$0	\$6,280	\$0	\$0
Total - All Funds	\$1,687,272	\$1,661,073	\$2,787,700	\$1,791,200
<u>Expenditures by Category</u>				
Personal Services	\$0	\$32,627	\$91,100	\$93,600
Other Than Personal Services	1,687,272	1,622,166	2,696,600	1,697,600
Capital Equipment	0	6,280	0	0
Total	\$1,687,272	\$1,661,073	\$2,787,700	\$1,791,200

Authorized Personnel	<u>Actual</u>		<u>Adopted</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Full-Time Budgeted	0.00	1.00	1.00	1.00
FTE	0.00	0.00	0.00	0.00
Total	0.00	1.00	1.00	1.00

FINANCE



Finance Department receiving an award for
"Excellence in Financial Reporting"
from the Ohio Auditor of State.

Workload Measurements

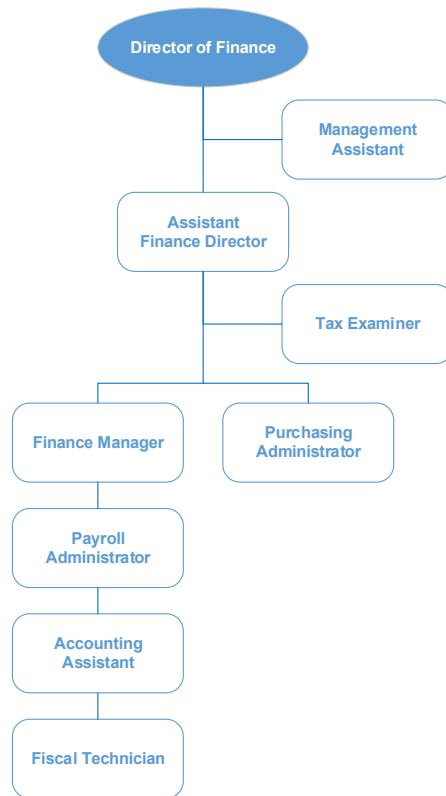
	<u>Actual</u>		<u>Projected</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Accounts Payable				
Checks issued	4,581	4,519	4,650	4,650
CIP Bond Issuances (in millions)	\$9.7	\$9.5	\$5.9	\$0
Investment Portfolio Managed (in millions)	\$70.1	\$72.7	\$75.0	\$75.0
Online Bids	34	43	45	45
Utility billing accounts maintained	13,460	13,460	13,460	13,460

2017 - 2018 Accomplishments

- Received the following awards from the Government Finance Officer's Association:
 - Distinguished Budget Presentation Award for the 2017-2018 Biennial Budget.
 - Certificate of Achievement for Excellence in Financial Reporting for the 2016 and 2017 Comprehensive Annual Financial Reports.
 - Award for Outstanding Achievement for the 2016 and 2017 Popular Annual Financial Reports.
- Ohio Auditor of State Award with Distinction for the 2016 Financial Audit.
- Maintained the AAA bond rating status from both Moody's and Standard & Poor's for the 2016 and 2017 bond issues.
- Recovered \$117,897 by online auctioning of surplus items.
- Collected approximately \$700,000 in delinquent income taxes in 2017 -2018.
- Assisted with several economic development projects that made significant progress and are nearing implementation: the Arlington Gateway development at North Star and Lane Avenue, which includes 133,000 square feet of Class A office space, apartments, retail and restaurant space, with structure parking; a second, two-phased Lane Avenue development that will include a hotel, apartments, offices and restaurant space; an expansion of Orthopedic One; a five-story, independent living apartment complex at First Community Village.
- Assisted with an in-depth study of options for improving solid waste delivery, which culminated in a bid process for a new service approach with Local Waste Services—launched in February 2018. As a result, a new semi-annual utility billing for residents and commercial properties was initiated.

FINANCE

The mission of the Finance Department is to maintain a fiscally sound governmental organization that conforms to legal requirements and to generally accepted financial accounting and management principles (GAAP), prepare and monitor annual city operating budgets, maintain effective and efficient procurement procedures, provide accurate and efficient payroll services, maximize the investment of City funds, ensure enforcement of the income tax ordinance, and provide accurate billing services for stormwater utility fees, solid waste service fees, miscellaneous fees, and user charges.



Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Finance	\$873,162	\$1,042,621	\$1,020,600	\$1,042,500
Total General Fund	\$873,162	\$1,042,621	\$1,020,600	\$1,042,500
 Total - All Funds	 \$873,162	 \$1,042,621	 \$1,020,600	 \$1,042,500
<u>Expenditures by Category</u>				
Personal Services	\$785,022	\$804,137	\$894,500	\$916,400
Other Than Personal Services	88,140	238,483	126,100	126,100
Total	\$873,162	\$1,042,621	\$1,020,600	\$1,042,500

Authorized Personnel	Actual		Adopted	
	2017	2018	2019	2020
Full-Time Budgeted	8.00	9.00	9.00	9.00
FTE	1.20	0.00	0.00	0.00
Total	9.20	9.00	9.00	9.00

On The Horizon

- Maintaining a solid focus on collecting delinquent income taxes.
- Issuing bonds for the CIP and Economic Development projects.
- Continued assistance with the Police scheduling and time keeping system.

FIRE DIVISION

Incident Totals	2017	2018
Structure Fires	65	94
Vehicle Fires	8	4
Vegetation / Refuse Fires	13	8
EMS and Rescue Response	2,908	3,174
Hazardous Conditions	180	158
Service / Good Intent Calls	873	827
False Alarms	317	407
Mutual Aid Given	1,044	1,003
TOTALS	5,415	5,675



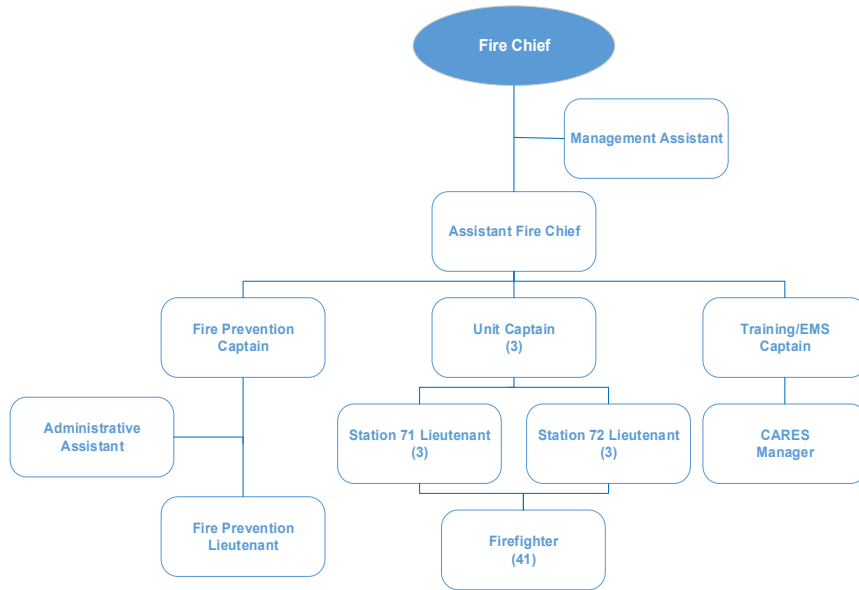
Promotional Ceremony

2017 - 2018 Accomplishments

- Provided CPR training to 394 residents.
- Hired 6 new Firefighters in 2017 and 1 in 2018. We promoted 2 Firefighters to Lieutenant, 3 Lieutenants to Captain and promoted Captain Chris Zimmer to Assistant Fire Chief.
- CARES – Community Assistance Referrals and Education Services pilot program was started in 2017. This program continues to expand and is becoming an established program held in high regard throughout the State of Ohio.
- Firefighter Joshua Moore graduated as the honor graduate from the Central Ohio Fire Chiefs paramedic program at Grant Hospital in 2018.
- Presented the 2017 Firefighter of the Year award to Michael Lenix.
- Presented the Mary E. Fontana Distinguished Service Award to David Wisner and Melinda Gabriel.

FIRE DIVISION

The Upper Arlington Fire Division responds to fire, rescue, medical, and similar emergencies experienced by the community with the intent of stabilization and a return to normalcy. Through training and education, the Division provides for the safety and well being of the public and our peers in a professional and competent manner.



Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Fire Division	\$8,369,025	\$8,522,064	\$9,295,200	\$9,379,400
Total General Fund	\$8,369,025	\$8,522,064	\$9,295,200	\$9,379,400
EMS Billing Fund	\$433,278	\$248,376	\$213,500	\$195,000
Capital Equipment Fund	0	0	47,800	0
Total - All Funds	\$8,802,303	\$8,770,440	\$9,556,500	\$9,574,400

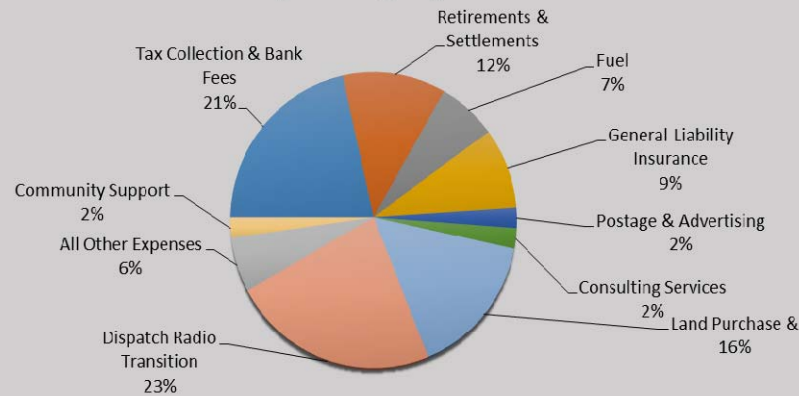
Expenditures by Category

Personal Services	\$8,058,130	\$8,172,101	\$8,948,200	\$9,040,900
Other Than Personal Services	484,405	560,145	560,500	533,500
Capital Equipment	259,768	38,194	47,800	0
Total	\$8,802,303	\$8,770,440	\$9,556,500	\$9,574,400

Authorized Personnel	<u>Actual</u>		<u>Adopted</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Full-Time Budgeted	57.00	57.00	58.00	58.00
FTE	0.00	0.00	0.00	0.00
Total	57.00	57.00	58.00	58.00

GENERAL ADMINISTRATION

2017 Operating Expenditures



General Administration provides funding for those operating expenditures that effect and/or benefit the entire City. The types of expenditures paid from General Administration include:

- Supplies such as fuel, copy paper, and printed letterhead and postage
- City memberships such as Ohio Municipal League, Mid-Ohio Regional Planning Commission, and Emergency Management System
- Services such as income tax administration, general liability insurance, banking charges, and any fees charged by other governmental agencies
- Community Support Funding

Additionally, the General Administration Department accounts for other expenditures that are not part of any department's on-going services.

The City of Upper Arlington contributes to organizations in the community that request funding for programs that benefit or serve the residents of Upper Arlington. The following is a list of the organizations who have received funding support in 2017/2018.

- Syntero
- Upper Arlington Leadership Program
- Upper Arlington Commission on Aging
- UA Historical Society
- The Stand Project
- Upper Arlington Community Improvement Corporation

GENERAL ADMINISTRATION



Upper Arlington's Centennial Celebration

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General Administration	\$3,271,404	\$2,439,594	\$2,309,300	\$2,262,300
Total General Fund	\$3,271,404	\$2,439,594	\$2,309,300	\$2,262,300
 Total - All Funds	 \$3,271,404	 \$2,439,594	 \$2,309,300	 \$2,262,300
<u>Expenditures by Category</u>				
Personal Services	\$389,607	\$625,997	\$507,300	\$507,300
Other Than Personal Services	2,376,071	1,813,597	1,802,000	1,755,000
Capital Improvements	505,726	0	0	0
Total	\$3,271,404	\$2,439,594	\$2,309,300	\$2,262,300

On the Horizon

- Continued support for local non-profit organizations.

INFORMATION TECHNOLOGY

Workload Measurements

2018 Help Desk Tickets

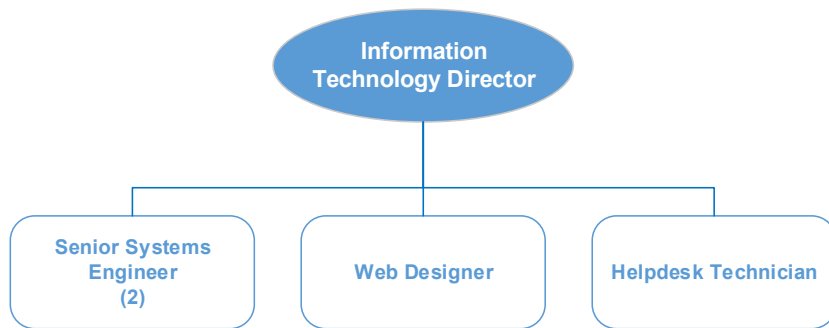
Department	Opened	Assigned	Overdue	Closed	Reopened	Service Time
IT	955	624	0	970	16	15.2
Help Topic	Opened	Assigned	Overdue	Closed	Reopened	Service Time
Question	718	418	0	728	14	14.8
Desktop / Laptop	24	14	0	24	0	9.3
Email	70	59	0	71	0	15
Software	28	19	0	29	0	19.8
Phone / Voicemail	21	23	0	21	1	25
Connectivity Issue	10	9	0	10	0	18
Hardware / Software Request	50	50	0	52	1	15.3
Building Maintenance	28	28	0	10	0	27.5
Printer	26	23	0	26	0	1.8
Service Call	3	2	0	2	0	73.5
Mobile / MDT	27	29	0	27	2	16.8

2017-2018 Accomplishments

- Migrated server equipment and network storage to the Expedient Data Center to improve on data security, network redundancy, improve performance and reduce costs in power and cooling.
- Upgraded Council Chambers with new projectors, improved sound system, and wireless microphones for more desirable presentations to Council.
- Oversaw the successful transition of 911/dispatching services to the Northwest Regional Emergency Communications Center at Dublin, finalized early in 2018.
- Upgraded a number of City applications:
 - Rectrac City Parks Application.
 - Police Records Management System and Field Base Reporting system.
 - Police Arbitrator in-car camera application.
 - City building security system.
 - City desktop computer applications (Microsoft Office 2016 and Windows 10).
- Installed voice, data and Wi-Fi communications at Tremont Pool.
- Implemented audio video streaming services for City Council meetings. Streaming service engages residents by making it easy to view past and current meetings along with meeting agendas, reports, minutes and video all in one convenient location.

INFORMATION TECHNOLOGY

The Information Technology Department seeks to develop information management systems that will provide the City with an integrated, shared network of applications thereby enhancing decision-making and contributing to the overall efficiency of the service delivery. Information Technology supports the computerized information systems and the staff who depend upon these systems to communicate, process data, and develop information necessary to the mission of the organization, its policies, and management. The development, implementation, and support of a network and integrated geographical information system (GIS) are the primary objectives of the department, as well as the support of the City's financial system, public safety system, and personal computers.



On The Horizon

- Upgrading City phone system to improve voice communications.
- Installing new software for City Attorney's office for case management.
- Implementation of police electronic citation system.
- Upgrading mobile data computers for the police cruisers.

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	2017	2018	2019	2020
Information Technology	\$1,080,518	\$1,175,602	\$1,313,300	\$1,325,800
Total General Fund	\$1,080,518	\$1,175,602	\$1,313,300	\$1,325,800
Capital Equipment Fund	\$253,601	\$315,802	\$390,700	\$0
Technology Fund	67,374	130,013	172,000	170,000
Community Fiber Optic Fund	1,261	39,645	25,000	25,000
Total - All Funds	\$1,402,754	\$1,661,062	\$1,901,000	\$1,520,800

Expenditures by Category

Personal Services	\$458,103	\$502,489	\$516,800	\$529,300
Other Than Personal Services	682,607	702,910	919,500	991,500
Capital Equipment	260,783	437,214	464,700	0
Capital Improvements	1,261	18,449	0	0

Total	\$1,402,754	\$1,661,062	\$1,901,000	\$1,520,800
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Authorized Personnel	<u>Actual</u>		<u>Adopted</u>	
	2017	2018	2019	2020
Full-Time Budgeted	5.00	5.00	5.00	5.00
FTE	0.00	0.00	0.00	0.00
Total	5.00	5.00	5.00	5.00

PARKS AND RECREATION



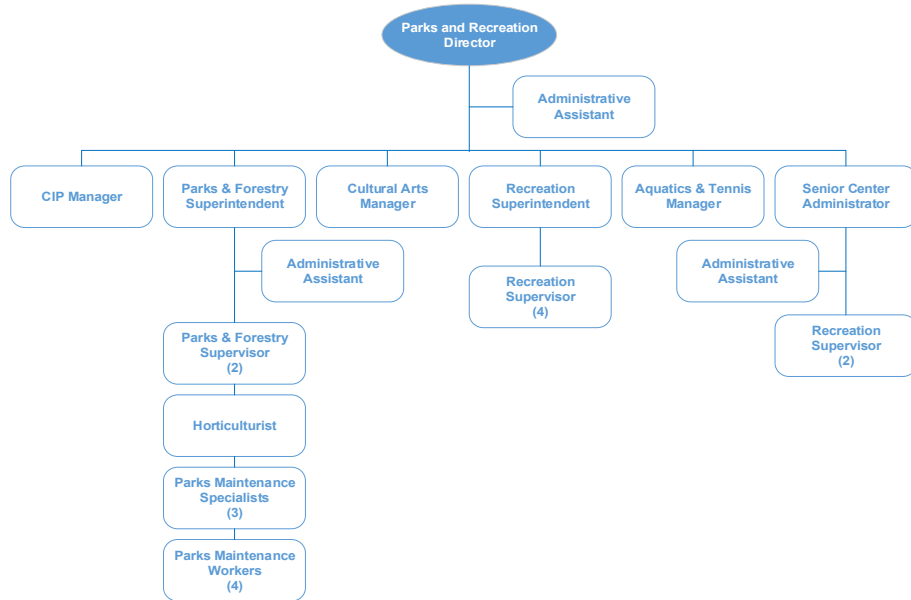
Tremont Pool

2017-2018 Accomplishments

- Completed the Department's Comprehensive Plan to guide services for the next ten plus years.
- Completed Northam Park Phase II improvements: Tremont Pool, playground, reading garden, Centennial Legacy Plaza and History Walk.
- Celebrated the Centennial with several events including UA's 100 Birthday, Legacy project unveiling at the July 4th Party in the Park, and the addition of a Centennial Cycle; featuring works by UA artists in the Concourse Gallery and performances from UA artists exclusively at our Music in the Parks concerts; and partnering with the Senior Advisory Council for purchasing two 8 ft. benches for the Thompson Courtyard with the Centennial logo cut into back and planting 100 golden tulip bulbs in the memorial courtyard.
- Invested in athletic fields through top-dressing and grading of all ball diamonds and increasing our mowing schedule to twice weekly for improved playing fields.
- Replaced the playground in Westover Park.
- Upgraded the Devon Pool Diving Well with stainless steel walls to reinforce the structure and replaced the diving boards.
- Implemented and supervised systematic sidewalk inspection and repair program plus spot repair program.
- Coordinated with City Engineer's office to improve the pathway in Wyandot Park and link it to the McCoy Rd. neighborhood.
- Updated Northam Park Tennis patio furnishings and locker rooms.
- Established a comprehensive recruiting and retention plan for aquatics staffing.
- Partnered with a consultant to provide quality swim instruction and redefine the precompetitive swim team program with a fun, positive experience.
- Upgraded our Business Processing/Registration Software (Rec Trac) to improve customer experience and staff efficiency.
- Upgraded the Amelita Mirolo Barn audio visual equipment with four additional speakers, larger televisions, and a projection screen designed to improve business meetings and events.
- Secured thirteen sponsorships for community event activities in 2018.
- Developed a communication and training process to facilitate registration for highly demanded Yoga classes at the Senior Center.

PARKS AND RECREATION

The Parks and Recreation Department manages public lands, facilities, and recreation services for use by all who live or work in Upper Arlington. We strive to preserve and promote these public assets in a quality way for the enhancement of lives of the residents. In our efforts, we seek and encourage public input using various boards, commissions, and committees to ensure that the interests of the public are well served.



On The Horizon

- Implementation of the Comprehensive Plan recommendations.
- Conduct a feasibility study for indoor recreation opportunities.
- Completion of Arts & Culture Master Plan
- Completion of Devon Bathhouse construction
- Replace Reed Road Park playground and improve drainage.
- Upgrade Devon Mechanical Building and repairs to toddler pool and deck.
- Explore renovation options for Northam Park tennis facility

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Cultural Arts	\$258,833	\$241,347	\$253,400	\$257,000
Parks & Forestry	1,452,782	1,486,556	1,640,500	1,614,600
Recreation	643,125	695,872	685,100	696,700
Parks Administration	349,810	309,327	364,800	316,400
Senior Center	463,237	496,118	550,700	561,700
Tennis	103,046	110,560	123,700	125,500
Shelter Barn	166,439	177,085	195,000	173,700
Total General Fund	\$3,437,272	\$3,516,865	\$3,813,200	\$3,745,600
Lifelong Learning Fund	\$137,471	\$135,282	\$156,800	\$158,700
Tree Planting Fund	15,933	26,346	20,000	20,000
Swimming Pool Fund	687,334	780,334	672,900	681,400
Capital Equipment Fund	253,499	153,375	142,000	0
Capital Improvement Funds	46,523	2,476,640	116,100	118,900
Total - All Funds	\$4,578,032	\$7,088,842	\$4,871,000	\$4,724,600

Expenditures by Category

Personal Services	\$2,966,478	\$2,950,446	\$3,303,100	\$3,383,700
Other Than Personal Services	1,341,184	1,409,576	1,425,900	1,340,900
Capital Equipment/Improvements	270,370	2,728,820	142,000	0
Total	\$4,578,032	\$7,088,842	\$4,871,000	\$4,724,600

	<u>Actual</u>		<u>Adopted</u>	
<u>Authorized Personnel</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Full-Time Budgeted	21.00	24.00	25.00	25.00
FTE	34.40	34.97	34.24	34.24
Total	55.40	58.97	59.24	59.24

POLICE DIVISION



D.A.R.E.

TYPE OF OFFENSE	2016	2017	COMPARISON
Accident report taken	483	454	-6.00%
Citations	5,315	4,869	-8.39%
OVI	148	112	-24.32%
Arrests	803	639	-20.42%
Theft	522	485	-7.09%
Assault	29	38	+31.03%
Domestic Disputes	56	34	-39.29%
Domestic Violence	17	26	+52.94%
Criminal Damage	113	115	+0.02%
Drug Abuse	100	62	-38.00%
Sex Offenses**	6	6	0.00%

** To include rape

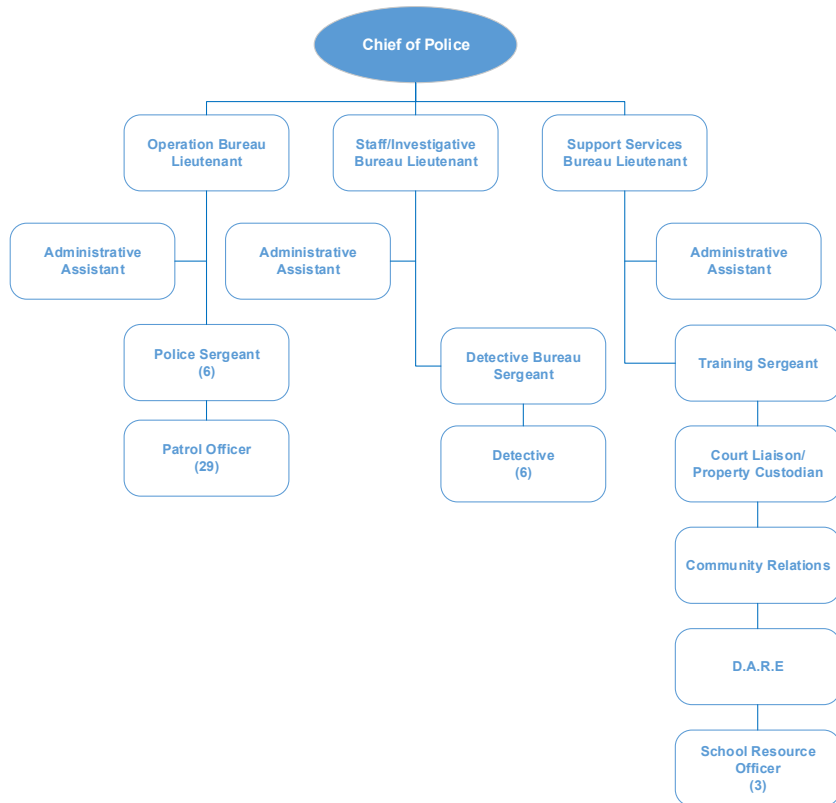
2017 – 2018 Accomplishments

- In 2017 officers began carrying Naloxone in their cruisers to assist in treating opioid overdoses.
- Officer Greene was recognized by Mothers Against Drunk Driving (MADD) in 2017.
- The “drug takeback” box was put into place in 2017 and collected over 200 pounds of prescription drugs for disposal.
- The 13th Citizens Police Academy was conducted in 2018.
- Approximately 900 children attended the Safety Town program during the summers of 2017 & 2018.
- The Police Division in collaboration with the Upper Arlington City Schools created a comprehensive safety plan including an incident response plan, school floor plans and school safety protocol.
- The City of Upper Arlington was named one of the “Top 20 Safest Suburbs in the Columbus area” for 2018 based on crime data research conducted by Niche.com.



POLICE DIVISION

In the spirit of partnership and service to the community, the Upper Arlington Division of Police shall maintain integrity, dedication, professionalism, and courtesy while working to protect the constitutional rights and freedoms for all.



On The Horizon

- Implementation of electronic ticketing.
- Implementation of two additional School Resource Officers.

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Police Division	\$7,911,913	\$8,384,661	\$9,242,600	\$9,241,100
Total General Fund	\$7,911,913	\$8,384,661	\$9,242,600	\$9,241,100
Law Enforcement Fund	\$222,898	\$194,078	\$281,600	\$237,900
Enforcement Education Fund	644	2,405	2,500	2,500
Technology Fund	0	0	7,000	0
Capital Equipment Fund	140,217	107,694	132,900	-
Total - All Funds	\$8,275,672	\$8,688,838	\$9,666,600	\$9,481,500

Expenditures by Category

Personal Services	\$7,538,956	\$7,323,232	\$7,959,100	\$8,053,200
Other Than Personal Services	567,981	1,257,912	1,523,300	1,428,300
Capital Equipment	168,735	107,694	184,200	0
Total	\$8,275,672	\$8,688,838	\$9,666,600	\$9,481,500

Authorized Personnel	<u>Actual</u>		<u>Adopted</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Full-Time Budgeted	60.00	57.00	56.00	56.00
FTE	2.98	1.78	2.16	2.16
Total	62.98	58.78	58.16	58.16

PUBLIC SERVICE

Workload Measures

	<u>Actual</u>		<u>Projected</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Number of right-of-way permits issued	340	476	400	415
Number of resident requests for service	550	580	590	600



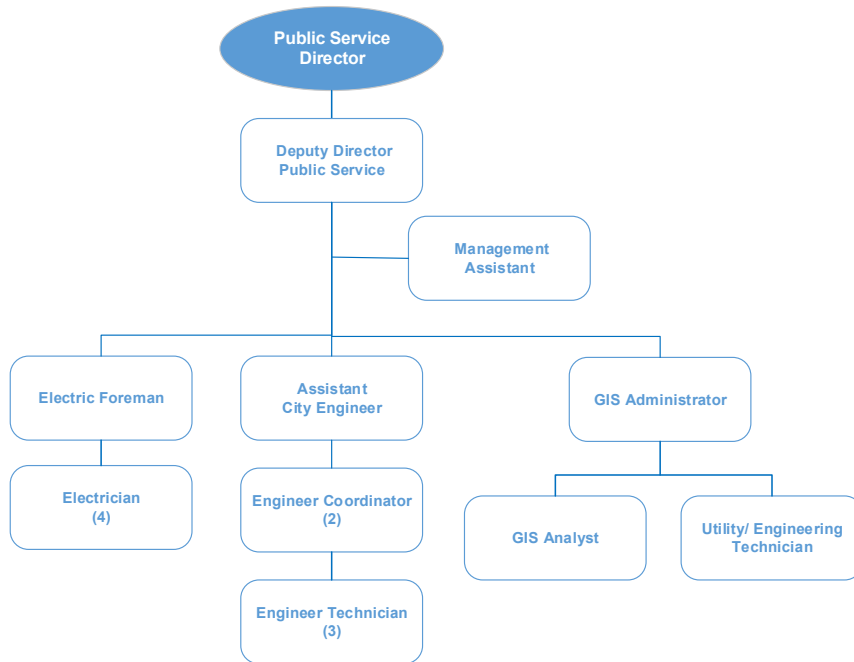
Waterline Replacement

2017 – 2018 Accomplishments

- Updated the City's 10 year Capital Improvement Plan to reflect work proposed from 2019 through 2028 - valued at \$128 million.
- Environmental Protection Agency audit verified City's compliance with Small Municipal Separate Storm Sewer System Storm Water Permit.
- Administered planning, design and construction of 23 CIP projects valued in excess of \$24 million including:
 - 9.3 miles of roadway reconstruction
 - 11.4 miles of roadway maintenance
 - 2.3 miles of waterline improvements
 - 7.2 miles of sidewalk
 - 4 bridge replacements
- Applied for funding on the following infrastructure projects:
 - W. 5th Ave. Shared Use Path (2017 construction)
 - Wyandot Shared Use Path (2018 construction)
 - Fishinger Road Phase II (2023 construction)
- Completed 2018 pavement conditions ratings of all Upper Arlington streets.
- Began Implementation of the City's Asset Management System.
- Completed CIP Projects including:
 - Reed Road Reconstruction and Resurfacing
 - Sidewalk Connection and Maintenance
 - Northam at Andover, Lane Ave. at NW Blvd. and Guilford at NW Blvd. Traffic Signal Replacements
 - Kioka, McCoy, and Northam Street Lighting Improvements
 - 2017 and 2018 Sustainable Sewer Solutions Project
 - Abington, Brixton, Kenny, and Dorset Bridge Improvements
- Completed 17 Traffic Studies.
- Installed 160 countdown pedestrian signals.
- Installed 225 LED street light retrofit kits.

PUBLIC SERVICE

The Public Service Administrative Department is committed to providing professional leadership and support to the various divisions of the Public Service department and other City departments through processes founded on responsible and responsive public participation and professional staffing. The Engineering Division is dedicated to providing professional and cost-effective planning, design, and construction engineering services in support of the City's infrastructure systems, and to administering the operations of City owned utilities.



On The Horizon

- Implement & manage the 10 year CIP.
- Annual street maintenance and road reconstruction projects.
- Utility infrastructure upgrades.
- Site development and traffic studies.
- Implementation of the new Citywide Asset Management System

Budget Summary

	<u>Actual</u>		<u>Proposed</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Public Service Administration	\$850,276	\$992,228	\$968,500	\$988,800
Total General Fund	\$850,276	\$992,228	\$968,500	\$988,800
Street Maintenance Repair Fund	\$633,006	\$661,489	\$765,750	\$730,250
Neighborhood Lighting Fund	140,685	70,603	191,000	191,700
Capital Equipment Fund	36,383	63,316	180,000	0
Capital Improvement Funds	400,312	413,052	442,900	455,100
Total - All Funds	\$2,060,662	\$2,200,688	\$2,548,150	\$2,365,850

Expenditures by Category

Personal Services	\$1,610,082	\$1,758,222	\$1,770,600	\$1,813,300
Other Than Personal Services	414,197	379,150	597,550	552,550
Capital Equipment	36,383	63,316	180,000	0
Total	\$2,060,662	\$2,200,688	\$2,548,150	\$2,365,850

Authorized Personnel	<u>Actual</u>		<u>Proposed</u>	
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Full-Time Budgeted	16.00	17.00	17.00	17.00
FTE	1.73	1.73	1.73	1.73
Total	17.73	18.73	18.73	18.73

PUBLIC WORKS

Workload Measures

	<u>Actual</u>	<u>Projected</u>	
	<u>2018</u>	<u>2019</u>	<u>2020</u>
Sanitary line clean & inspect (lin. ft.)	118,410	100,000	100,000
Storm line clean & inspect (lin. ft.)	12,366	5,000	5,000
Street Sweeping – lane miles	982	966	966
Roadway Repairs (sq. ft.)	47,277	30,000	30,000
Roadway –crack sealing (sq. ft.)	1,308,974	900,000	900,000
Potholes patched (each)	3,417	2000	2000
Leaf collection 2016/17 (cu. yds.)	23,792	20,000	20,000
Snow and ice operation events	19	20	20
Street signs installed (each)	390	350	350
Catch basin repairs (each)	119	200	200
Fire hydrant repairs (each)	81	125	125
Citizen call responses	433	400	400



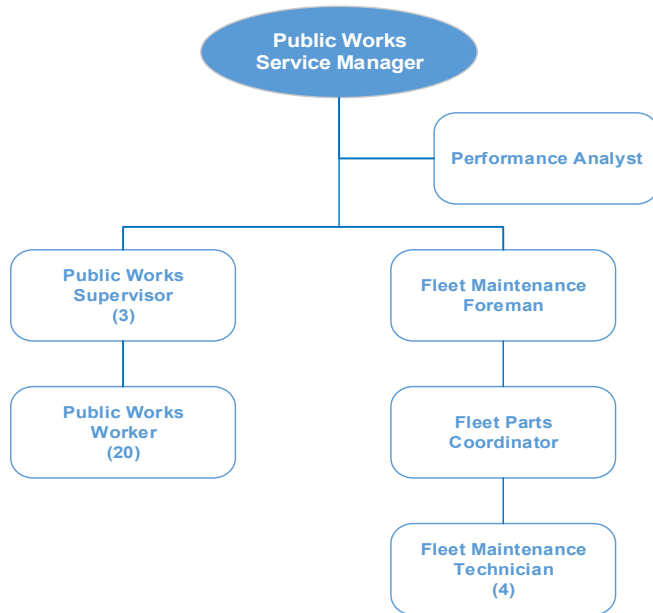
2017-2018 Accomplishments

- Completed 1,991 work orders for maintenance or repairs of City vehicles.
- Completed 96 work orders for repairing or servicing vehicles in our Fleet shared services agreement.
- Rebuilt and updated two (2) aged dump trucks in our fleet.
- Implemented a Citywide fleet policy that assists all divisions in their annual vehicle replacement.
- Updated our Closed Circuit Television (CCTV) sewer system van to current industry standards to improve customer service.
- Updated our leaf collection machines to improve safety and efficiency.
- Implemented a pilot program for an automated vehicle locating (AVL) system for leaf collection and our snow and ice operations to improve efficiency.
- Implemented an Asset Management software program to track maintenance costs and manage our infrastructure.
- Responded to 106 emergency “first call” requests.
- Contracted to clean and televise over 140,000 linear feet of sanitary sewer lines.
- Contracted to paint 714 fire hydrants in two (2) working districts in the City.



PUBLIC WORKS

The Public Works Division is dedicated to providing quality maintenance and repair of the utility and street system throughout the City. In addition, this Division is committed to providing safe passage for motorist and pedestrians by utilizing the most efficient methods available.



On The Horizon

- Maintain current performance levels of televising and cleaning of sanitary sewers.
- Scheduling minor maintenance repairs to culverts.
- Providing high level of services on all city vehicles.
- Continued shared services with the City of Grandview Heights, Norwich Township Fire Department, and Franklin Township.
- Focus on enhanced roadway maintenance.

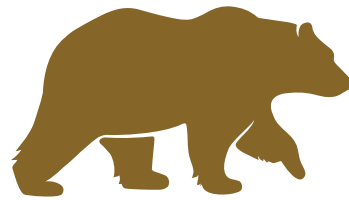
Budget Summary

	<u>Actual</u>		<u>Proposed</u>	
	2017	2018	2019	2020
Public Works	\$1,064,899	\$1,031,484	\$1,204,700	\$1,227,900
Total General Fund	\$1,064,899	\$1,031,484	\$1,204,700	\$1,227,900
Street Maintenance Repair Fund	\$1,061,496	\$1,227,672	\$1,307,000	\$1,288,600
Water Surcharge Fund	277,832	207,542	433,500	436,300
Sewer Surcharge Fund	782,628	1,157,997	870,500	882,200
Stormwater Fund	363,271	337,236	566,500	574,300
Capital Equipment Fund	266,453	95,586	366,000	0
Total - All Funds	\$3,816,579	\$3,849,975	\$4,748,200	\$4,409,300

Expenditures by Category

Personal Services	\$2,520,983	\$2,636,875	\$2,756,700	\$2,818,800
Other Than Personal Services	1,029,143	1,046,426	1,625,500	1,590,500
Capital Equipment	266,453	374,214	366,000	0
Total	\$3,816,579	\$3,849,975	\$4,748,200	\$4,409,300

Authorized Personnel	<u>Actual</u>		<u>Proposed</u>	
	2017	2018	2019	2020
Full-Time Budgeted	31.00	31.00	31.00	31.00
FTE	1.12	1.73	1.73	1.73
Total	32.12	32.73	32.73	32.73



City *of* **Upper Arlington**[®]

Capital

CAPITAL EQUIPMENT

Capital Equipment

The capital equipment budget is adopted annually. The budget is comprised of additional or replacement equipment needed in the City's fleet, office, and technology areas, along with other miscellaneous tools and equipment. The City dedicated the issuance of a ½ mill permanent property tax to fund the majority of the current and future capital equipment purchases. Currently, ½ mill is expected to generate approximately \$960,000 for the City. Additionally, all cellular tower lease fees are used exclusively for technology or related equipment purchases. Beginning in 2018, the City began to supplement the funding sources noted above with additional transfers from the General Fund. The reason and the need for these additional funds are two-fold. First, the revenue sources are not increasing at the same pace as the increases in the cost of equipment and technology. In fact, cell tower lease fees have decreased by over 50% since its peak in 2011. Second, in an effort to become more efficient the City is relying more and more on technology. With this reliance comes an increased expense.

The Fleet Maintenance Department uses a software program (FASTER) to schedule preventative maintenance and monitor repair costs of all City vehicles. This program allows the City to monitor the usage and the repair cost of the vehicle, indicating the need for a vehicle to be replaced earlier or later than anticipated in the vehicle replacement schedule. A rating of "15" or higher indicates that replacement should be evaluated due to the high maintenance of the vehicle.

The City also reviews the office and technology areas to ensure the necessity of purchasing equipment and has developed a technology replacement schedule. The computers and printers are assessed and scheduled so the most dated machines are retired from the City first. Office equipment is reviewed for usefulness, reliability, and length of life. Leasing equipment where feasible is considered.

The 2019 capital equipment list is presented by department and gives a brief description of the item, quantity, replacement or new, amount, and funding source. Most fleet and equipment requests are replacement in nature. There are a few exceptions for new technology upgrades and various vehicles and equipment.

Replacement or Routine –

- Purchase of a current fleet vehicle that qualifies under the City's vehicle review process.
- Planned routine cycle of replacing technology equipment so the City can sustain current technology needs.
- Equipment life has been exhausted.

New or Non-routine –

- Equipment is not being replaced with same type of equipment.
- Adding a vehicle or equipment to the City.

The City's Procurement Code allows the City Manager to enter into contracts involving the expenditure of not more than Forty thousand dollars (\$40,000) without City Council approval, provided that sufficient funds have been appropriated. The Procurement Code also allows the City to enter into a contract with another political subdivision or a governmental cooperative purchasing group without City Council approval. Several items, such as vehicles and IT equipment, in the 2019 equipment list meet the criteria.

CAPITAL EQUIPMENT

The following tables provide a summary of the adopted 2019 capital equipment budget by funding source and then by division.

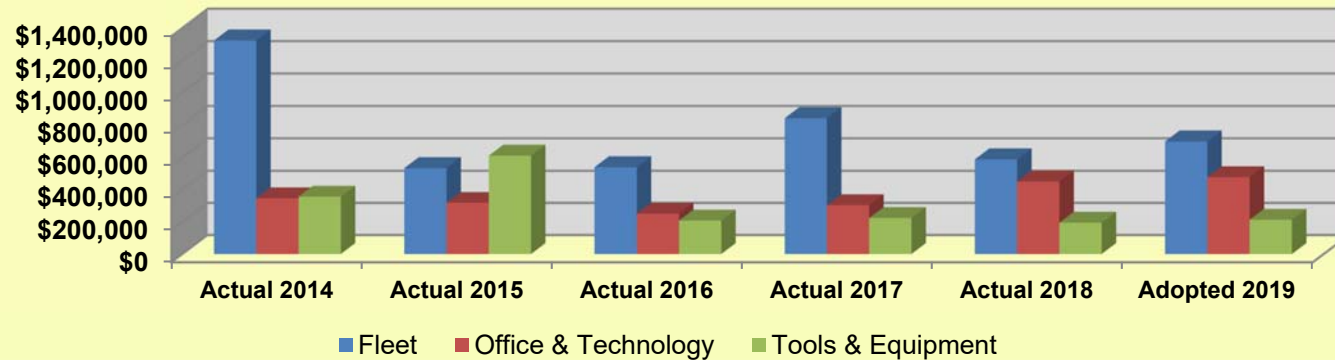
Capital Equipment Summary by Funding Source

Capital Equipment Fund	\$ 1,259,400
Technology Fund	88,000
Law Enforcement Fund	44,300
Totals	<u>\$ 1,391,700</u>

Capital Equipment Summary by Funding Source

Fire Division	\$ 47,800
Information Technology	471,700
Parks and Recreation	142,000
Police Division	184,200
Public Service Administration	180,000
Public Works	366,000
Totals	<u>\$ 1,391,700</u>

Capital Equipment Purchases by Category
(in dollars)



CAPITAL EQUIPMENT

Fire Division

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Mechanical CPR device	1	N	\$ 15,000	Capital Equipment Fund
2	Cardiac heart monitor	1	N	32,800	Capital Equipment Fund
Fire Total				<u>\$ 47,800</u>	

Information Technology

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Police mobile data computers	15	R	75,000	Capital Equipment Fund
2	Police software upgrade	1	R	94,000	Capital Equipment Fund
3	Expanded storage for video	2	N	20,000	Capital Equipment Fund
4	Document management software upgrade	1	N	34,700	Capital Equipment Fund
5	Digital storage for utility pipe video	1	N	55,000	Capital Equipment Fund
6	Kiosk	1	N	15,000	Capital Equipment Fund
7	Software - Microsoft, Adobe, etc.	1	N	80,000	Capital Equipment Fund
8	Audio microphone system.	1	N	17,000	Capital Equipment Fund
9	Security software upgrade	5	R	56,000	Technology Fund
10	Security cameras	2	N	10,000	Technology Fund
11	Help desk/chargeback software	1	N	15,000	Technology Fund
Information Technology Total				<u>\$ 471,700</u>	

Parks and Recreation

Item Number	Description	Quantity	New (N) or Replacement (R)	Purchase Amount	Funding Source
1	Large area mower	1	N	\$ 99,000	Capital Equipment Fund
2	Wood & brush chipper	1	R	35,000	Capital Equipment Fund
3	Trailer for large area mower	1	R	8,000	Capital Equipment Fund
Parks and Recreation Total				<u>\$ 142,000</u>	

CAPITAL EQUIPMENT

Police Division

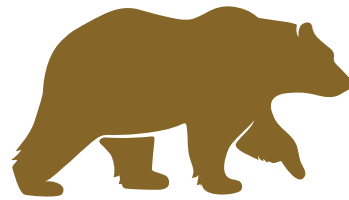
Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Marked police cruisers with equipment	3	R	\$ 132,900	Capital Equipment Fund
2	Forensic computer	1	R	7,000	Technology Fund
3	Marked police cruiser with equipment	1	R	44,300	Law Enforcement Fund
Police Total				\$ 184,200	

Public Service Administration

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Radar feedback sign(s)	3	N	\$ 15,000	Capital Equipment Fund
2	Rectangular rapid flashing beacon (RRFB) crossing	1	N	17,000	Capital Equipment Fund
3	Replacement of one-ton dump truck #2405	1	R	48,000	Capital Equipment Fund
4	Electric Vehicle Charging Ports	6	N	100,000	Capital Equipment Fund
Public Service Administration Total				\$ 180,000	

Public Works

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Single-axle dump truck with snow plow & spreader	1	R	\$ 160,000	Capital Equipment Fund
2	Equipment trailer	1	R	27,000	Capital Equipment Fund
3	Leaf collection machine(s)	2	R	110,000	Capital Equipment Fund
4	Cleaning system for sewer cleaning trucks	2	N	17,000	Capital Equipment Fund
5	Tire changer in Fleet Department	1	R	17,000	Capital Equipment Fund
6	Pick up truck with snow plow	1	R	35,000	Capital Equipment Fund
Public Works Total				\$ 366,000	



City *of* **Upper Arlington**[®]

CAPITAL IMPROVEMENTS

Capital Improvement

The City, founded as a village in 1918, is a fully-developed, bedroom community. Infrastructure is comprised primarily of residential streets, street lights and signals, and underlying water, sewer, stormwater lines. City parks include recreational land improvements, buildings and facilities. In addition, the Municipal Service Center (MSC) and Public Service Center (PSC) buildings house the operations of the City departments. The vast majority of the Capital Improvement Program (CIP) represents the cost of replacing and reconstructing the existing infrastructure of roads, lighting, waterlines, and sanitary and storm sewers. Thus, the CIP typically does not impact annual operating expenditures, and neither eliminates nor creates additional infrastructure.

The City's financial policies include guidance for maintaining a ten-year CIP plan with the goal of achieving the annual replacement cost of the infrastructure based upon service life of each component. The CIP plan is managed and developed by a CIP Committee consisting of representatives from all the major divisions of the City. This committee is responsible for evaluating potential projects, adding and removing projects from the CIP, and prioritizing the projects included within the CIP. The ten-year CIP plan is updated annually and currently includes years 2019 through 2028. The most current version CIP totals \$127.7 million or an average of \$12.7 million annually.

Capital Improvement Plan 2019 - 2028 (in millions)

<u>Detail</u>	<u>Amount</u>	<u>Percent</u>
Streets, etc.	\$68.9	54.0%
<i>(includes streets, sidewalks, lights, signals, etc.)</i>		
Utilities	41.7	32.7%
<i>(includes waterlines, sewerlines, stormwater projects, bridges/culverts)</i>		
Parks	\$17.1	13.3%
Total	\$127.7	100%

The most significant portion of the CIP is street maintenance and reconstruction. Every two years, a physical inspection of all streets in Upper Arlington is completed. In this endeavor, the roads are inspected for pavement cracking, pavement defects, curb and gutter conditions, and cracking seal conditions and a score is assigned for each category. Curb and gutters are also inspected (where present) with the pavement and their condition is included with the overall rating. From these individual scores, a Pavement Condition Rating (PCR) is generated. The PCR ranges from 0 to 100, with 100 being a road with no distress. The lower the score, the worse the rated condition and the higher priority it is given. Roads with scores above 75 are generally in fair to good condition and are candidates for crack sealing maintenance activities. Roads with scores 75 and less are candidates for maintenance and reconstruction, depending on the severity and nature of the defects.

Curbs and gutters are rated based upon the level of deterioration. The condition of the curb is considered with the pavement condition when prioritizing streets for reconstruction.

Also considered are the type of street (state route, arterial, collector) and the proximity to a school, public safety facility, public activity center, or economic development area.

CAPITAL IMPROVEMENTS

Financing

The CIP financing plan provides City Council the ability to determine the fiscal viability of the plan and the opportunity to monitor the fiscal impact on the operating budget long before the improvements take place. Using the adopted financial and debt policies for capital investments, the plan consists of a combination of cash and debt financing.

General obligation bonds are the primary source of debt issued for capital improvements. The City maintains an AAA bond rating from both Moody's and S & P Global, the best bond rating granted to a City. This credit rating allows the City to borrow money at very favorable interest rates.

Historically, the cash funding has included two reoccurring revenue streams in the form of general tax revenues that are transferred from the General Fund to the Estate Tax Capital Improvement Fund and the Infrastructure Improvement Fund. In any year the estate tax revenue exceeded \$2.1 million (\$1 million for 2013), the excess was set aside and deposited into the Estate Tax Capital Improvement Fund for capital improvements. This revenue stream effectively ended when state legislation eliminated the Ohio estate tax effective January 1, 2013. The remaining funds in the Estate Tax Capital Improvement Fund are dedicated to the current CIP. Once the funds are depleted, the Estate Tax Capital Improvement Fund will be closed.

Since 1997, City Council has annually designated \$750,000 from the General Fund revenue to supplement the available cash for capital improvements. Beginning in 2018, this designation was increased to \$1.25 million and is incorporated into the ongoing operating budget in future years for continued support of the plan. These funds are transferred to the Infrastructure Fund.

A new reoccurring revenue stream began when, in November 2014, the citizenry approved an additional .5% income tax restricted to funding capital improvements. The .5% increase or 20% of the 2.5% income tax collected is deposited into the Capital Asset Management Fund (CAM). City Council also commits an additional 8% of the income tax collection to the CAM to pay for capital improvements or the principal and interest payments on debt issued for capital improvements.

For the budget year, the CIP financing plan includes a continuation of the use of a combination of cash and debt financing. The CIP financing plan also includes the continuation of the designation of the \$1.25 million from the General Fund and, a 28% allocation of income tax revenues to be used to pay off existing capital-related debt, newly issued capital-related debt, and cash payment of capital projects. Furthermore, the City will continue the practice of paying a portion of capital-related debt from the Water Surcharge, Sanitary Sewer Surcharge, and Stormwater Management Funds based on the respective projects paid from debt proceeds.

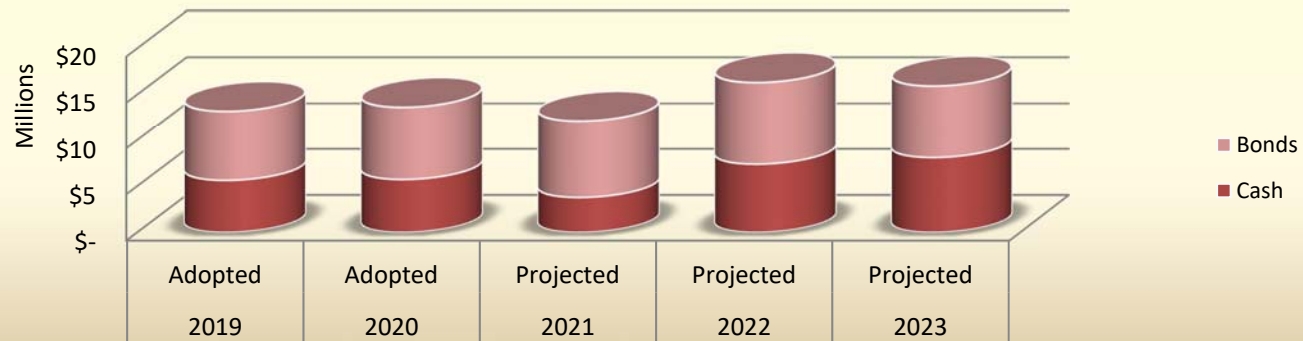
CAPITAL IMPROVEMENTS

Capital Improvement Program (CIP) Funding

Funding of CIP Projects (by financing source):

	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Cash	\$ 5,640,000	\$ 5,732,000	\$ 3,789,400	\$ 7,395,900	\$ 8,116,700
Bonds	7,546,400	7,891,600	8,339,500	8,911,300	7,814,600
Total	<u>\$ 13,186,400</u>	<u>\$ 13,623,600</u>	<u>\$ 12,128,900</u>	<u>\$ 16,307,200</u>	<u>\$ 15,931,300</u>

Funding of CIP (by financing source)



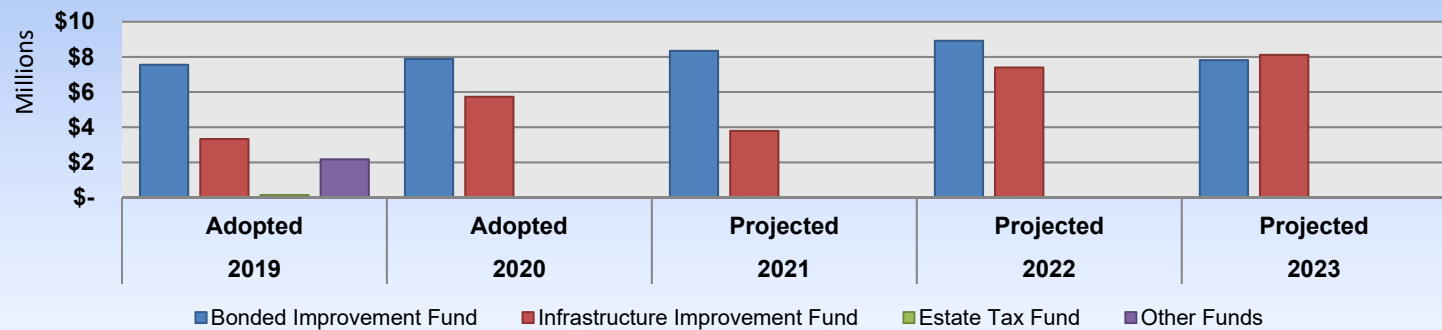
CAPITAL IMPROVEMENTS

Capital Improvement Program (CIP) Funding

Funding of CIP Projects (by fund):

	2019 <u>Adopted</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Bonded Improvement Fund	\$ 7,546,400	\$ 7,891,600	\$ 8,339,500	\$ 8,911,300	\$ 7,814,600
Infrastructure Improvement F	3,324,100	5,732,000	3,789,400	7,395,900	8,116,700
Estate Tax Fund	143,500	-	-	-	-
Other Funds	2,172,400	-	-	-	-
	<u>\$ 13,186,400</u>	<u>\$ 13,623,600</u>	<u>\$ 12,128,900</u>	<u>\$ 16,307,200</u>	<u>\$ 15,931,300</u>

Funding of CIP Projects (by fund)



CAPITAL IMPROVEMENTS

2019

Project Year	Project Name	Project Type	Total Cost
Construction			
2019	Street Maintenance Program	Streets	\$ 1,037,300
2019	Street Reconstruction Program	Streets	2,996,800
2019	Henderson Rd. Reconstruction and Improvements (Riverside Dr. to Sawmill Rd.)	Streets	2,305,200
2019	Sidewalk Maintenance Program	Sidewalks	469,200
2019	Safe Routes to School	Sidewalks	334,300
2019	Traffic Signal Replacement (Guilford Rd. at Andover Rd.; McCoy Rd. at Reed Rd.)	Traffic Signals	403,400
2019	Waterline Replacements (Ainwick Rd. Waterline and Haviland Rd.)	Waterlines	501,400
2019	Sandover Court Spillway Replacement	Stormwater	115,300
2019	Farleigh Rd. Storm Structure Replacement	Stormwater	288,200
2019	Sustainable Sewer Solution Program	Sanitary Sewers	1,525,700
2019	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	153,000
2019	Park Improvements	Parks	
	- Reed Road Park Drainage Improvements		207,500
	- Tennis Court Renovations at Northam Park (pending assessment outcome)		92,200
	- Devon Pool Pumpouse and Concrete Deck Replacement		835,400
	- Tremont Fountain Replacement		125,500
	- Reed Road Park Playground Renovation		201,700
	- Northam Park Multi-Use Path w/ Petro Plaza		263,500
	- Sidewalks		34,600
	- Site Amenities		57,600
Design/Engineering			
2020	Street Maintenance Program	Streets	23,000
2020	Street Reconstruction Program	Streets	344,300
2020	McCoy Rd. Resurfacing (Reed Rd to Kenny Rd.)	Streets	35,700
2020	Sidewalk Maintenance Program	Sidewalks	40,800
2020	Mountview Rd. Sidewalk	Sidewalks	147,900
2020	Waterline Replacements (McCoy Rd. Waterline)	Waterlines	213,400
2020	Northwest Blvd. Storm Sewer Replacement	Stormwater	183,600
2020	Sustainable Sewer Solution Program	Sanitary Sewers	76,500
2020	Park Improvements	Parks	
	- Natural Area Improvements		5,100
	- Tennis Building, Fence, and Entryway at Northam Park		91,800
	- Veteran's Plaza Park Upgrade		76,500
TOTAL:			\$ 13,186,400

CAPITAL IMPROVEMENTS

2020

Project		Project	Total
Year	Project Name	Type	Cost
Construction			
2020	Street Maintenance Program	Streets	\$ 881,700
2020	Street Reconstruction Program	Streets	2,645,200
2020	McCoy Rd. Resurfacing (Reed Rd to Kenny Rd.)	Streets	411,500
2020	Sidewalk Maintenance Program	Sidewalks	478,600
2020	Mountview Rd. Sidewalk	Sidewalks	1,704,700
2020	Waterline Replacements (McCoy Rd. Waterline)	Waterlines	1,640,000
2020	Northwest Blvd. Storm Sewer Replacement	Stormwater	1,058,100
2020	Sustainable Sewer Solution Program	Sanitary Sewers	1,463,800
2020	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	156,100
2020	Park Improvements	Parks	
	- Tennis Court Renovations at Northam Park (pending assessment outcome)		94,100
	- Sidewalks		35,300
	- Site Amenities		58,800
	- Veteran's Plaza Upgrade		881,700
	- Oxford Park Playground Renovation		205,700
	- Natural Area Improvements		58,800
Design/Engineering			
2021	Street Maintenance Program	Streets	23,400
2021	Street Reconstruction Program	Streets	296,500
2021	Sidewalk Maintenance Program	Sidewalks	41,600
2021	Waterline Replacements (Bramford Rd. Waterline, Canterbury Rd. Waterline, Chester Rd. Waterline, Walhaven Rd. Waterline)	Waterlines	94,800
2021	Fishinger Rd. Waterline (Phase I)	Waterlines	234,100
2021	Northwest Blvd. Stormwater Replacement (South of Lane)	Stormwater	187,300
2021	Sustainable Sewer Solution Program	Sanitary Sewers	78,000
2022	Fishinger Rd. Reconstruction (Mountview Rd. to Tremont Rd.)	Streets	104,000
2023	Fishinger Rd. Reconstruction (Riverside Dr. to Mountview Rd.)	Streets	789,800
TOTAL:			\$ 13,623,600

CAPITAL IMPROVEMENTS

2021

Project Year	Project Name	Project Type	Total Cost
Construction			
2021	Street Maintenance Program	Streets	\$ 898,400
2021	Street Reconstruction Program	Streets	2,275,800
2021	Sidewalk Maintenance Program	Sidewalks	487,600
2021	Waterline Replacements (Bramford Rd. Waterline, Canterbury Rd. Waterline, Chester Rd. Waterline, Walhaven Rd. Waterline)	Waterlines	727,700
2021	Fishinger Rd. Waterline (Phase I)	Waterlines	1,796,700
2021	Northwest Blvd. Stormwater Replacement (South of Lane)	Stormwater	1,078,000
2021	Sustainable Sewer Solution Program	Sanitary Sewers	1,436,000
2021	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	159,000
2021	Park Improvements	Parks	2,437,500
Design/Engineering			
2022	Street Maintenance Program	Streets	23,900
2022	Street Reconstruction Program	Streets	326,000
2022	Sidewalk Maintenance Program	Sidewalks	42,400
2022	Fishinger Rd. Waterline (Phase II)	Waterlines	238,500
2022	Stormwater Projects	Stormwater	15,900
2022	Sustainable Sewer Solution Program	Sanitary Sewers	79,500
2023	Fishinger Rd. Reconstruction (Riverside Dr. to Mountview Rd.)	Streets	106,000
TOTAL:			\$ 12,128,900

CAPITAL IMPROVEMENTS

2022

Project Year	Project Name	Project Type	Total Cost
Construction			
2022	Street Maintenance Program	Streets	\$ 915,300
2022	Street Reconstruction Program	Streets	2,501,800
2022	Fishinger Rd. Reconstruction (Mountview Rd. to Tremont Rd.)	Streets	5,465,100
2022	Sidewalk Maintenance Program	Sidewalks	496,800
2022	Fishinger Rd. Waterline (Phase II)	Waterlines	1,830,600
2022	Stormwater Projects	Stormwater	183,100
2022	Sustainable Sewer Solution Program	Sanitary Sewers	1,541,700
2022	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	162,000
2022	Park Improvements	Parks	2,507,900
Design/Engineering			
2023	Street Maintenance Program	Streets	24,300
2023	Street Reconstruction Program	Streets	145,800
2023	Redding Rd. Resurfacing (Fishinger Rd. to Zollinger Rd.)	Streets	32,400
2023	Sidewalk Maintenance Program	Sidewalks	43,200
2023	Nottingham Rd. Sidewalk Project	Sidewalks	14,300
2023	Waterline Replacements (Fairlington Dr. Waterline, Overdale Rd. Waterline, Zollinger Rd. Waterline)	Waterlines	183,700
2023	Stormwater Projects	Stormwater	16,200
2023	Sustainable Sewer Solution Program	Sanitary Sewers	81,000
2023	Park Improvements	Parks	162,000
TOTAL:			\$ 16,307,200

CAPITAL IMPROVEMENTS

2023

Project Year	Project Name	Project Type	Total Cost
Construction			
2023	Street Maintenance Program ~ Design/Engineering	Streets	\$ 932,300
2023	Street Reconstruction Program ~ Design/Engineering	Streets	1,118,700
2023	Fishinger Rd. Reconstruction (Riverside Dr. to Mountview Rd.)	Streets	5,567,000
2023	Redding Rd. Resurfacing (Fishinger Rd. to Zollinger Rd.)	Streets	372,900
2023	Sidewalk Maintenance Program	Sidewalks	143,000
2023	Nottingham Rd. Sidewalk Project	Sidewalks	546,900
2023	Waterline Replacements(Fairlington Dr. Waterline, Overdale Rd. Waterline, Zollinger Rd. Waterline)	Waterlines	1,409,600
2023	Stormwater Projects	Stormwater	186,500
2023	Sustainable Sewer Solution Program	Sanitary Sewers	1,599,500
2023	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	165,000
2023	Park Improvements	Parks	2,714,400
Design/Engineering			
2024	Street Maintenance Program	Streets	24,800
2024	Street Reconstruction Program	Streets	445,500
2024	McCoy Rd. Resurfacing (Riverside Dr. to Reed Rd.)	Streets	56,300
2024	Sidewalk Project	Sidewalks	12,200
2024	Sidewalk Maintenance Program	Sidewalks	44,000
2024	Waterline Replacement ~ Design/Engineering (Shrewsbury Rd. Waterline, Nayland Rd. Waterline, Bristol Rd. Waterline)	Waterlines	259,900
2024	Storm Sewer Replacement Project (Tremont Rd. and North Star Rd.)	Stormwater	154,000
2024	Sustainable Sewer Solution Program	Sanitary Sewers	82,500
2024	Park Improvements	Parks	96,300
TOTAL:			\$ 15,931,300

CAPITAL IMPROVEMENTS

2024

Project Year	Project Name	Project Type	Total Cost
Construction			
2024	Street Maintenance Program	Streets	\$ 949,200
2024	Street Reconstruction Program	Streets	3,417,100
2024	McCoy Rd. Resurfacing (Riverside Dr. to Reed Rd.)	Streets	676,800
2024	Sidewalk Maintenance Program	Sidewalks	145,600
2024	Sidewalk Project	Sidewalks	468,300
2024	Waterline Replacements (Shrewsbury Rd. Waterline, Bristol Rd. Waterline)	Waterlines	1,993,300
2024	Storm Sewer Replacement Project (Tremont Rd. and North Star Rd.)	Stormwater	885,900
2024	Park Improvements	Parks	1,925,600
2024	Sustainable Sewer Solution Program	Sanitary Sewers	1,589,400
2024	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	168,000
Design/Engineering			
2025	Street Maintenance Program	Streets	43,700
2025	Street Reconstruction Program	Streets	369,600
2025	Zollinger Rd. Resurfacing (Riverside Dr. to Redding Rd.)	Streets	88,200
2025	Sidewalk Maintenance Program	Sidewalks	44,800
2025	Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.)	Traffic Signals	78,400
2025	Waterline Replacements (Kioka Ave. Waterline, Sunset Dr. Waterline, Greensview Dr. Waterline)	Waterlines	240,700
2025	Sustainable Sewer Solution Program	Sanitary Sewers	84,000
2025	Park Improvements	Parks	151,200
TOTAL:			\$ 13,319,800

CAPITAL IMPROVEMENTS

2025

Project Year	Project Name	Project Type	Total Cost
Construction			
2025	Street Maintenance Program	Streets	\$ 1,674,700
2025	Street Reconstruction Program	Streets	2,834,000
2025	Zollinger Rd. Resurfacing (Riverside Dr. to Redding Rd.)	Streets	706,200
2025	Sidewalk Maintenance Program	Sidewalks	148,200
2025	Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.)	Traffic Signals	450,900
2025	Waterline Replacements (Kioka Ave. Waterline, Sunset Dr. Waterline, Greensview Dr. Waterline)	Waterlines	1,845,300
2025	Sustainable Sewer Solution Program	Sanitary Sewers	1,619,300
2025	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	171,000
2025	Park Improvements	Parks	1,597,400
Design/Engineering			
2026	Street Maintenance Program	Streets	44,500
2026	Street Reconstruction Program	Streets	376,200
2026	Sidewalk Maintenance Program	Sidewalks	45,600
2026	Traffic Signal Replacement (Fifth Ave. @ Arlington Ave., Fifth Ave. @ Cambridge Blvd.)	Traffic Signals	79,800
2026	Waterline Replacements (Cranford Rd. Waterline, Baldrige Rd. Waterline, North Star Rd. Waterline)	Waterlines	330,900
2026	Stormwater Projects ~ Design/Engineering	Stormwater	17,100
2026	Sustainable Sewer Solution Program	Sanitary Sewers	85,500
2026	Park Improvements ~ Design/Engineering	Parks	20,000
TOTAL:			\$ 12,046,600

CAPITAL IMPROVEMENTS

2026

Project Year	Project Name	Project Type	Total Cost
Construction			
2026	Street Maintenance Program	Streets	\$ 1,704,000
2026	Street Reconstruction Program	Streets	2,883,800
2026	Sidewalk Maintenance Program	Sidewalks	150,800
2026	Traffic Signal Replacement (Fifth Ave. at Arlington Ave., Fifth Ave. at Cambridge Blvd.)	Traffic Signals	458,800
2026	Waterline Replacements (Cranford Rd. Waterline, Baldrige Rd. Waterline, North Star Rd. Waterline)	Waterlines	2,536,400
2026	Stormwater Projects	Stormwater	196,600
2026	Sustainable Sewer Solution Program	Sanitary Sewers	1,715,700
2026	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	174,000
2026	Park Improvements	Parks	1,173,400
Design/Engineering			
2027	Street Maintenance Program	Streets	45,200
2027	Street Reconstruction Program	Streets	452,400
2027	Sidewalk Maintenance Program	Sidewalks	46,400
2027	Waterline Replacement (Woodstock Rd. Waterline, Nottingham Rd. Waterline)	Waterlines	140,900
2027	Stormwater Projects	Stormwater	17,400
2027	Sustainable Sewer Solution Program	Sanitary Sewers	87,000
2027	Park Improvements	Parks	31,900
TOTAL:			\$ 11,814,700

CAPITAL IMPROVEMENTS

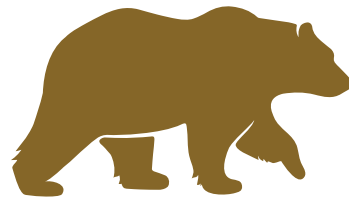
2027

Project Year	Project Name	Project Type	Total Cost
Construction			
2027	Street Maintenance Program	Streets	\$ 1,733,400
2027	Street Reconstruction Program	Streets	3,466,800
2027	Sidewalk Maintenance Program	Sidewalks	153,400
2027	Waterline Replacement (Woodstock Rd. Waterline, Nottingham Rd. Waterline)	Waterlines	1,080,100
2027	Stormwater Projects	Stormwater	200,000
2027	Sustainable Sewer Solution Program	Sanitary Sewers	1,453,000
2027	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	177,000
2027	Park Improvements	Parks	673,400
Design/Engineering			
2028	Street Maintenance Program	Streets	46,000
2028	Street Reconstruction Program	Streets	460,200
2028	Sidewalk Maintenance Program	Sidewalks	47,200
2028	Stormwater Projects	Stormwater	17,700
2028	Waterline Replacement (Beverly Rd. Waterline, Hoxton Ct. Waterline, Trentwood Rd. Waterline, Ridgeview Rd. Waterline)	Waterlines	195,100
2028	Sustainable Sewer Solution Program	Sanitary Sewers	88,500
2028	Park Improvements	Parks	14,800
TOTAL:			\$ 9,806,600

CAPITAL IMPROVEMENTS

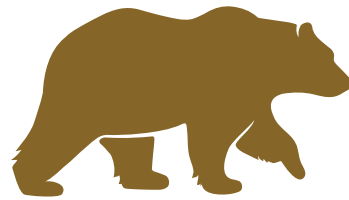
2028

Project Year	Project Name	Project Type	Total Cost
Construction			
2028	Street Maintenance Program	Streets	\$ 1,762,800
2028	Street Reconstruction Program	Streets	3,525,600
2028	Sidewalk Maintenance Program	Sidewalks	156,000
2028	Waterline Replacement (Beverly Rd. Waterline, Hoxton Ct. Waterline, Trentwood Rd. Waterline, Ridgeview Rd. Waterline)	Waterlines	1,495,000
2028	Stormwater Projects	Stormwater	203,400
2028	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	180,000
2028	Sustainable Sewer Solution Program	Sanitary Sewers	1,076,300
2028	Park Improvements	Parks	305,700
Design/Engineering			
2029	Street Maintenance Program	Streets	46,800
2029	Street Reconstruction Program	Streets	468,000
2029	Sidewalk Maintenance Program	Sidewalks	48,000
2029	Waterline Replacement	Waterlines	180,000
2029	Stormwater Projects	Stormwater	18,000
2029	Sustainable Sewer Solution Program	Sanitary Sewers	90,000
TOTAL:			\$ 9,555,600
Total Capital Improvements (2019-2028)			\$ 127,720,700



City *of* **Upper Arlington**[®]

Appendix



City *of* **Upper Arlington**[®]

LINE ITEM EXPENDITURE SUMMARY

Grand Total of Operating Expenditures Line Items

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Adopted</u>	2020 <u>Adopted</u>
<u>Personal service:</u>						
Salaries and wages	\$ 17,967,758	\$ 19,705,902	\$ 20,077,284	\$ 20,553,918	\$ 22,049,700	\$ 22,454,600
Retirement	3,413,763	3,611,686	3,499,698	3,595,806	4,121,100	4,190,800
Fringe benefits	3,022,954	3,080,242	3,609,559	3,675,993	3,743,600	3,754,600
Total personal services	24,404,475	26,397,830	27,186,541	27,825,717	29,914,400	30,400,000
<u>Other than personal service:</u>						
Materials and supplies	1,442,302	1,553,164	1,864,730	1,853,805	2,312,200	2,150,200
Uniforms and clothing	114,324	156,022	155,696	167,929	161,250	161,250
Rents and leases	109,015	107,898	164,074	149,195	275,800	275,800
Utilities	761,778	749,902	858,966	835,246	822,700	822,700
Maintenance and repairs	1,241,778	1,657,103	2,061,269	2,206,342	3,779,200	2,739,200
Professional development	240,283	249,814	316,937	266,303	363,400	363,400
Professional services	3,282,616	3,449,975	3,520,213	5,321,852	5,479,100	5,431,100
Other services	2,864,516	2,694,043	2,658,124	2,520,431	2,533,050	2,492,400
Miscellaneous expenditures	1,099,731	1,876,326	1,554,519	1,065,389	1,372,100	1,372,300
Total other than personal service	11,156,343	12,494,247	13,154,528	14,386,492	17,098,800	15,808,350
Less: Capital-related personal services	(240,167)	(381,066)	(446,835)	(418,670)	(559,000)	(574,000)
Total operating expenditures	\$ 35,320,651	\$ 38,511,011	\$ 39,894,234	\$ 41,793,539	\$ 46,454,200	\$ 45,634,350

Operating Expenditures Expressed as a Percentage of Total	
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[illegible]

EMPLOYMENT SUMMARY

The employment summary presentation is comprised of a historical breakdown of authorized positions by department along with adopted staffing changes for the 2019-2020 Biennial Budget. The pay grades are adopted by the Civil Service Commission and are for those employees not represented by a labor contract.

The presentation also includes charts illustrating the expenditure history of personal services, including salaries, pensions, and fringe benefits, which account for approximately 70% of the operating budget. The 2019 pay scales follow the employment summary. The pay scales were adopted by City Council with the passage of the Budget.

Pay Grade	Department/Position	Actual 2015		Actual 2016		Actual 2017		Actual 2018		Adopted 2019		Adopted 2020	
		Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
	<u>Office of the City Attorney</u>												
	City Attorney	1.00		1.00		1.00		1.00		1.00		1.00	
30	First Assistant City Attorney	1.00		1.00		1.00							
25	Assistant City Attorney	1.00		1.00		1.00		2.00		2.00		2.00	
24	Criminal Justice Program Administrator **	1.00		1.00		1.00		1.00		1.00		1.00	
19	Legal Management Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
	Part-time Law Clerk / Intern		0.58		0.58		0.58		0.58		0.58		0.58
	Total	5.00	0.58	5.00	0.58	5.00	0.58	5.00	0.58	5.00	0.58	5.00	0.58
	<u>Office of the City Clerk</u>												
	City Clerk	1.00		1.00		1.00		1.00		1.00		1.00	
21	Deputy City Clerk	1.00		1.00		1.00		1.00		1.00		1.00	
18	Assistant Deputy City Clerk - Records	1.00		1.00									
17	Assistant Deputy City Clerk		0.63		0.63		0.63		0.63		0.63		0.63
	Total	3.00	0.63	3.00	0.63	2.00	0.63	2.00	0.63	2.00	0.63	2.00	0.63
	<u>Office of the City Manager (Note 1)</u>												
	City Manager	1.00		1.00		1.00		1.00		1.00		1.00	
31	Assistant City Manager	1.00		1.00		1.00		1.00		1.00		1.00	
28	Economic Development Director			1.00		1.00		1.00		1.00		1.00	
26	Human Resources Director					1.00		1.00		1.00		1.00	
27	Community Affairs Director	1.00		1.00		1.00		1.00		1.00		1.00	
20	Community Affairs Manager	1.00		1.00		1.00		1.00		1.00		1.00	
19	Executive Secretary	1.00		1.00		1.00		1.00		1.00		1.00	
19	Human Resources Specialist					1.00		1.00		1.00		1.00	
	Intern		0.58		0.58		0.29		0.29		0.29		0.29
	Total	5.00	0.58	6.00	0.58	8.00	0.29	8.00	0.29	8.00	0.29	8.00	0.29
	<u>Clerk of Court</u>												
21	Clerk of Court	1.00		1.00		1.00		1.00		1.00		1.00	
18	Deputy Clerk of Court	1.00		1.00		1.00		1.00		1.00		1.00	
	Total	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00

** Pay grade changed from 23 to 24 in 2018

EMPLOYMENT SUMMARY

Pay Grade	Department/Position	Actual 2015		Actual 2016		Actual 2017		Actual 2018		Adopted 2019		Adopted 2020	
		Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
	<u>Community Development</u>												
29	Community & Economic Development Director												
28	Community & Economic Development Manager	1.00											
26	Senior Planner	1.00		1.00		1.00		1.00		1.00		1.00	
26	Chief Building Official	1.00		1.00		1.00		1.00		1.00		1.00	
22	Planning Officer	1.00		1.00		1.00		1.00		1.00		1.00	
22	Code Compliance Officer	1.00		1.00		1.00		1.00		2.00		2.00	
21	Building Inspector/Plans Examiner	1.00		1.00		1.00		2.00		2.00		2.00	
20	Assistant Code Compliance Officer												
17	Administrative Assistant	2.00		2.00		2.00		1.00		1.00		1.00	
	Intern		0.75		0.75		0.75		0.75		0.75		0.75
	Total	8.00	0.75	7.00	0.75	7.00	0.75	7.00	0.75	8.00	0.75	8.00	0.75
	<u>Facilities Maintenance</u>												
20	Building Maintenance Manager / Supervisor							1.00		1.00		1.00	
	Total	0.00		0.00		0.00		1.00		1.00		1.00	
	<u>Finance (Note 2)</u>												
31	Director of Finance & Administrative Services	1.00		1.00									
30	Director of Finance					1.00		1.00		1.00		1.00	
28	Assistant Finance Director	1.00		1.00		1.00		1.00		1.00		1.00	
26	Finance Manager	1.00		1.00		1.00		1.00		1.00		1.00	
26	Human Resources Manager	1.00		1.00									
25	Tax Administrator												
23	Purchasing Administrator	1.00		1.00		1.00		1.00		1.00		1.00	
22	Examiner						0.60			1.00		1.00	
20	Payroll Administrator	1.00		1.00		1.00		1.00		1.00		1.00	
19	Management Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
19	HR/Finance Specialist			1.00									
18	Accounting Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
17	Fiscal Technician	1.00				1.00		1.00		1.00		1.00	
	Intern		0.60		0.60		0.60						
	Total	9.00	0.60	9.00	0.60	8.00	1.20	9.00	0.00	9.00	0.00	9.00	0.00
	<u>Fire Division</u>												
29	Fire Chief	1.00		1.00		1.00		1.00		1.00		1.00	
28	Assistant Fire Chief / Deputy Fire Chief	1.00		1.00		1.00		1.00		1.00		1.00	
19	Management Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
17	Administrative Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
	Battalion Chief												
	Captain	5.00		5.00		5.00		5.00		5.00		5.00	
	Lieutenant	7.00		6.00		6.00		7.00		7.00		7.00	
	Firefighter	41.00		42.00		42.00		41.00		41.00		41.00	
22	C.A.R.E.S Manager									1.00		1.00	
	Total	57.00	0.00	57.00	0.00	57.00	0.00	57.00	0.00	58.00	0.00	58.00	0.00

EMPLOYMENT SUMMARY

Pay Grade	Department/Position	Actual 2015		Actual 2016		Actual 2017		Actual 2018		Adopted 2019		Adopted 2020	
		Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
	<u>Fleet Management (Note 3)</u>												
24	Public Works Service Manager	0.34											
20	Fleet Maintenance Foreman	1.00											
19	Fleet Maintenance Technician	4.00											
18	Parts Coordinator	1.00											
	Total	6.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<u>Information Technology</u>												
27	Director of Information Technology	1.00		1.00		1.00		1.00		1.00		1.00	
24	IT Systems Engineer	2.00		2.00		2.00		2.00		2.00		2.00	
20	Web Designer					1.00		1.00		1.00		1.00	
20	Help Desk Technician			1.00		1.00		1.00		1.00		1.00	
	Intern		0.72										
	Total	3.00	0.72	4.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00
	<u>Parks and Recreation</u>												
29	Parks & Recreation Director	1.00		1.00		1.00		1.00		1.00		1.00	
25	Parks Planning & Development Manager									1.00		1.00	
24	Parks & Forestry Superintendent	1.00		1.00		1.00		1.00		1.00		1.00	
23	Recreation Superintendent	1.00		1.00		1.00		1.00		1.00		1.00	
22	Arts Manager	1.00		1.00		1.00		1.00		1.00		1.00	
22	Senior Center Administrator	1.00		1.00		1.00		1.00		1.00		1.00	
22	Aquatic/Park Facilities Manager		0.84		0.84		0.84		0.84		0.84		0.84
22	Parks & Forestry Supervisor	1.00		1.00		1.00		2.00		2.00		2.00	
21	Recreation Supervisor - Senior Center	1.00		1.00		2.00		2.00		2.00		2.00	
21	Recreation Supervisor - Youth / Adult	1.00		1.00		2.00		2.00		3.00		3.00	
21	Recreation Supervisor - Shelter Barn			1.00		1.00		1.00		1.00		1.00	
21	Horticulturist	1.00		1.00		1.00		1.00		1.00		1.00	
20	Community Arts Coordinator		0.66		0.66		0.66		0.66		0.66		0.66
20	Recreation Program Assistant	1.00	0.80	1.00	0.80		0.87		0.87		0.87		0.87
20	Recreation Program Coordinator	2.00		1.00				1.00					
18	Recreation Program Leader		0.73		0.73		0.73		0.73		0.73		0.73
17	Administrative Assistant	2.00		2.00		2.00		3.00		3.00		3.00	
17	Parks Maintenance Specialist	4.00		4.00		4.00		4.00		3.00		3.00	
15	Parks Maintenance Worker	1.00	3.98	3.00	2.88	3.00	3.73	3.00	3.73	4.00	3.73	4.00	3.73
	Parks Capital Project Manager				0.73		0.73		0.73				
Seasonal	Summer Program Workers		28.39		27.44		26.84		27.41		27.41		27.41
	Total	19.00	35.40	21.00	34.08	21.00	34.40	24.00	34.97	25.00	34.24	25.00	34.24

Note 3 - As of 2016, the Fleet Management division was incorporated into the Public Works division.

[illegible]

EMPLOYMENT SUMMARY

Pay Grade	Department/Position	Actual 2015		Actual 2016		Actual 2017		Actual 2018		Adopted 2019		Adopted 2020	
		Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
	Public Works Division (Note 4)												
24	Public Works Service Manager	0.66		1.00		1.00		1.00		1.00		1.00	
23	Public Works Supervisor	2.00		2.00		3.00		3.00		3.00		3.00	
20	Fleet Maintenance Foreman			1.00		1.00		1.00		1.00		1.00	
19	Fleet Maintenance Technician			4.00		4.00		4.00		4.00		4.00	
19	Performance Analyst / Process Improvement Specialist **									1.00		1.00	
18	Parts Coordinator			1.00		1.00		1.00		1.00		1.00	
17/19	Administrative Assistant/Process Improvement Specialist	1.00		1.00		1.00		1.00					
	Public Works Workers	20.00	1.12	20.00	1.12	20.00	1.12	20.00	1.73	20.00	1.73	20.00	1.73
	Total	23.66	1.12	30.00	1.12	31.00	1.12	31.00	1.73	31.00	1.73	31.00	1.73
	Grand Total	216.00	44.80	220.00	42.76	222.00	43.67	225.00	42.45	227.00	42.10	227.00	42.10

** Promotion to Performance Analyst

EMPLOYMENT SUMMARY

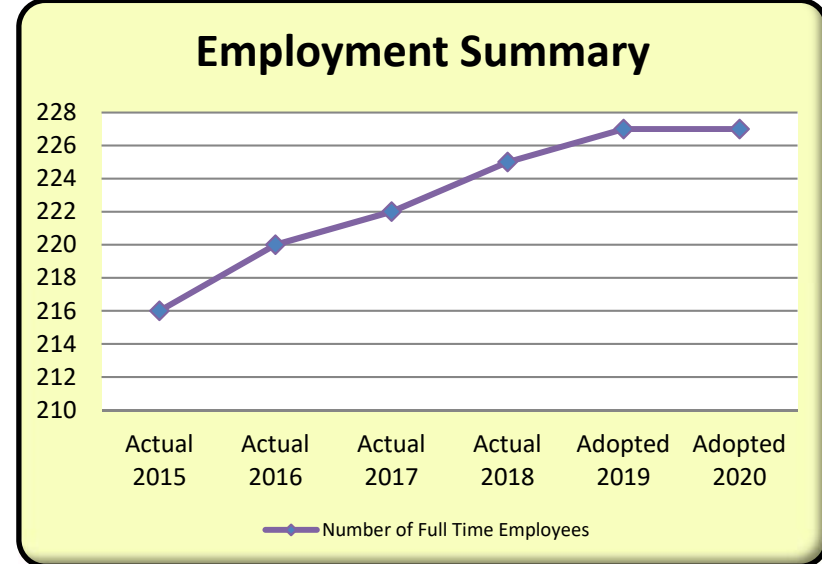
2019 Pay Grades									
Pay Grade		Minimum	Mid point	Maximum	Pay Grade		Minimum	Mid point	Maximum
14	Annualized	36,785	44,141	51,498	23	Annualized	61,692	74,031	86,369
	Hourly	17.6849	21.2219	24.7588		Hourly	29.6598	35.5918	41.5237
15	Annualized	38,706	46,447	54,188	24	Annualized	65,394	78,473	91,552
	Hourly	18.6085	22.3302	26.0519		Hourly	31.4395	37.7273	44.0152
16	Annualized	41,029	49,235	57,441	25	Annualized	69,318	83,182	97,045
	Hourly	19.7255	23.6706	27.6157		Hourly	33.3260	39.9912	46.6564
17	Annualized	43,490	52,188	60,886	26	Annualized	74,169	89,003	103,837
	Hourly	20.9085	25.0902	29.2720		Hourly	35.6583	42.7899	49.9216
18	Annualized	46,099	55,319	64,539	27	Annualized	79,362	95,234	111,107
	Hourly	22.1631	26.5957	31.0283		Hourly	38.1548	45.7858	53.4167
19	Annualized	48,866	58,639	68,412	28	Annualized	84,918	101,901	118,885
	Hourly	23.4931	28.1917	32.8904		Hourly	40.8259	48.9910	57.1562
20	Annualized	51,799	62,159	72,518	29	Annualized	90,861	109,033	127,205
	Hourly	24.9033	29.8840	34.8647		Hourly	43.6832	52.4198	61.1565
21	Annualized	54,905	65,887	76,868	30	Annualized	92,763	111,315	129,868
	Hourly	26.3968	31.6762	36.9556		Hourly	44.5974	53.5169	62.4364
22	Annualized	58,200	69,840	81,480	31	Annualized	94,618	113,541	132,465
	Hourly	27.9808	33.5769	39.1731		Hourly	45.4893	54.5872	63.6851

EMPLOYMENT SUMMARY

The adopted strength table is 227 full time employees for the 2019-2020 Biennial Budget. This is a proposed increase of six positions from the previous budget. As the graph below depicts, staff reductions, which began in 2007-2008, reached an all-time low in 2015. The reductions began as the Country moved into recession and revenues were lagging at both the State and Local levels. The City continued these reduction efforts by analyzing alternative service delivery methods when positions became vacated due to resignations and retirements in previous years.

The adopted 2019-2020 Biennial Budget includes:

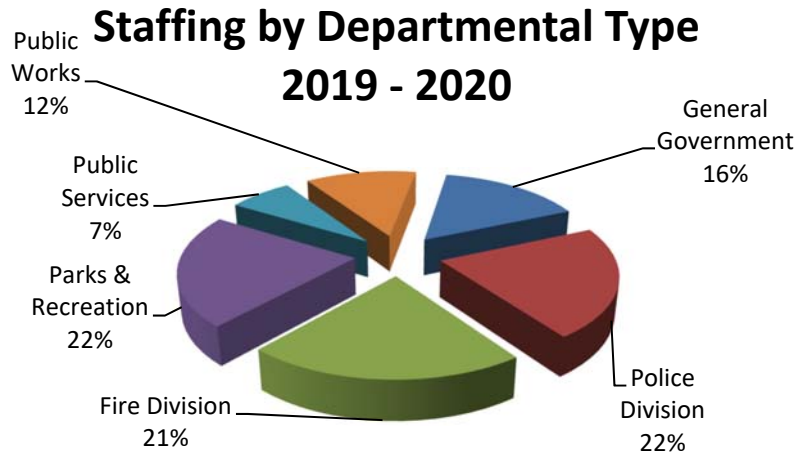
- two additional School Resource, a cost-sharing partnership with Upper Arlington Schools (hired 2018);
- one additional police officer to maintain necessary staffing levels while officers are on military deployment (hired 2018);
- a Cares/Stay UA Program Coordinator position to directly oversee these community outreach programs;
- a Parks & Recreation Capital Project Manager position to coordinate all the various capital-related projects affecting the department's resources (replaces a part-time position); and,
- a Code Compliance Officer for code enforcement, counter backup, and assistance with economic development.



The City Staff is comprised of both union-represented and non-represented Staff. The City Manager, City Attorney and City Clerk are contractual employees of the City Council. The non-union represented Staff is compensated according to a merit based classification and compensation plan. Any increase in pay is based upon the performance of the individual within the guidelines set forth in the UACO 155.02. There are three unions representing the majority of Staff. The individual unions and the Staff they represent are listed in the chart below. In late 2018, the City is still in negotiation with the Fraternal Order of Police (FOP), therefore, there are no increases in pay represented in this budget.

Organization	Number of Employees	Employees Represented	Current Contract Expiration Date
Fraternal Order of Police	48	Police Officers	December 31, 2018
International Association of Firefighters	53	Firefighters	December 31, 2020
Teamsters	20	Public Works Workers	December 31, 2020

EMPLOYMENT SUMMARY

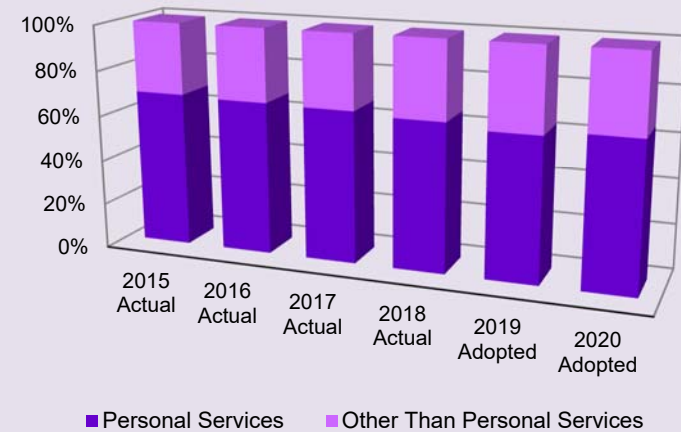


As illustrated in the chart on the right, personnel costs comprise approximately 70% of the operating budget. This percentage has been relatively consistent in each year since 2008 and is expected to continue with the 2019-2020 Biennial Budget. The remaining 30% of the operating budget consists of materials and supplies, fuel and vehicle maintenance, utilities, and professional services.

General Government includes the following departments:

- Office of the City Attorney
- Office of the City Clerk
- Office of the City Manager
- Clerk of Court
- Community Development
- Finance
- Information Technology

Operating Expenditures by Type



GLOSSARY OF TERMS

Accrual basis of accounting - A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of the related cash flows.

Activity - An organizational grouping of similar sub-activities or tasks within a program or organizational unit.

Agency Fund - A fund that is used to account for assets held by the City for other funds, governments, or individuals. Agency funds are custodial in nature and do not involve measurement of operations.

Annex - to incorporate or add territory into an existing political unit.

Appropriation - The amount of expenditure authorized by City Council in an ordinance. Appropriations are specific as to fund, for operating funds, and as to department. An appropriation line item is a specific purpose of which spending is authorized. The appropriation line items are: personal services, other than personal services, capital outlay, and fund transfers.

Assessed Valuation - For real estate tax purposes, the assessed valuation is 35% of the total valuation of a parcel of property. For example, if the parcel has a value of \$100,000, the assessed valuation would be \$35,000. The appropriate millage would be levied on the assessed valuation.

Authorized Personnel - The number of staff employed by a Department for which funds have been budgeted.

Basis of accounting - The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. Basis of accounting is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus.

Build America Bonds (BABs) – Part of the Federal Stimulus program, the taxable general obligation bonds include an interest subsidy equal to 35% of the annual interest payments over the life of the bonds.

BMV - Bureau of Motor Vehicles.

Bond - A promise to repay a specified amount of money (the face amount of the bond) on a particular date (maturity date). Bonds are primarily used to finance capital projects.

Bond anticipation note – Short-term, interest-bearing note issued in anticipation of bond proceeds to be received at a later date.

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget.

Cash basis of accounting - Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

Capital Asset - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Capital Budget - The section of the budget that contains the capital improvement program along with the associated funding.

Capital Equipment - An item that has a useful life of more than one year and a unit cost of \$2,500 or more. Capital equipment is maintained on the fixed asset inventory of the City.

Capital Fund - A fund that has been established for the purpose of accounting for capital expenditures, including projects and equipment.

GLOSSARY OF TERMS

Capital Improvements Program (CIP) - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long term needs.

Capital Outlay - An appropriation line item for capital expenditures, including buildings, equipment, and infrastructure.

Certificate of Achievement for Excellence in Financial Reporting Program - Program sponsored by the Government Finance Officers Association to encourage and assist state and local governments to prepare high-quality comprehensive annual financial reports.

City Charter - The governing document of the City, containing provisions that establish the form of government. The residents must vote on any amendments to the Charter.

Codified Ordinance - The body of permanent laws enacted by past and present City Councils.

Commission on Accreditation of Law Enforcement Agencies (CALEA) - The organization that oversees the accreditation of law enforcement agencies throughout the United States.

Comprehensive Annual Financial Report (CAFR) - A financial report that encompasses all funds and component units of the government. The CAFR is the governmental unit official annual report.

County Budget Commission - A three-member body, consisting of the County Auditor, County Treasurer, and County Prosecutor, that sets limitations on the amounts available for appropriation from any fund. The Commission also sets the property tax rates that will be enacted by City Council, and provides estimates of amounts available for distribution to the City from the Local Government Funds.

Debt Service - The amount needed to retire bonds issued by the City and loans made to the City by the Ohio Public Works Commission. Debt service includes both principal and interest.

Department - A major organizational unit, headed by a Director that provides services to customers.

Encumbrance - A commitment to purchase goods or services, as evidenced by a purchase order or contract. The establishment of an encumbrance results in a reduction of the amount available for future expenditures from an appropriation line item.

Enterprise Fund - A fund that is accounted for on a basis similar to that used for a commercial business, where the determination of net income becomes the measure of performance.

Expenditure - The amount paid for goods and services. Expenditure also includes the portion of an encumbrance that has not been executed by the end of the calendar year.

Estate Tax - A former tax imposed by the State of Ohio on estates valued in excess of \$338,333. The State retains 20% of the tax and shares 80% with the municipality of origin. The Estate Tax was eliminated January 1, 2013.

FASTER program - A fleet maintenance software program that tracks expenses related to the upkeep of a fleet including inventory of parts and gasoline usage for each vehicle.

Financial resources - Resources that are or will become available for spending. Financial resources include cash and resources ordinarily converted to cash (e.g., receivables, investments).

Fiscal Year - The twelve-month period, beginning January 1, and ending December 31, for which an appropriation line item is available for expenditure.

GLOSSARY OF TERMS

Fringe Benefits - A budget account that reflects expenditures for benefits provided by the City to its employees, including retirement contributions, health and dental coverage, life insurance, and others.

Full-time Employee or Full-time Budgeted Employee - An employee who occupies a position and who is employed for an entire fiscal year.

Full-Time Equivalent (FTE) - A position or group of positions that are budgeted for an entire fiscal year. An FTE is budgeted for 2,080 hours.

Fund - A fiscal and accounting entity, which has a self-balancing group of accounts including: recording cash, and other assets, liabilities, fund equities, revenues, expenditures, or expenses. Funds are established to carry on specific functions or objectives in accordance with the Ohio Revised Code and the Codified Ordinances of the City.

Fund balance - The difference between revenues and expenditures of a fund.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, which encompasses the conventions, rules, and procedures that define accepted accounting principles.

GASB - Governmental Accounting Standards Board. The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

General Fund - The main operating fund for the City. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bond - A type of municipal bond that is secured by a government's pledge to use legally available resources to repay bond holders.

GFOA - Government Finance Officers Association – An association of public finance professionals. The GFOA has played a major role in the development and promotion of GAAP for state and local governments.

Governmental Funds - Funds that account for the accumulation and spending of resources that provide the public with day-to-day operating services such as safety services, leisure time activities and highway maintenance. The General Fund, Special Revenue Funds, Capital Project Funds and Debt Service Funds of the City are classified as Governmental Funds.

Grant - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

HVAC - Heating, Ventilation, and Air Conditioning.

Improvement - An addition or change made to capital assets, other than maintenance, to prolong its life or to increase the efficiency or capacity.

Income Tax - The tax on earned income of residents, non-residents, and net profits of companies doing business in the City, as provided in the Codified Ordinances. The current rate is 2.5 percent. Residents who work in another community are given a credit of up to two percent on the income taxes paid to the other community.

Infrastructure - Assets that are considered to be immovable in nature (i.e., roads, sidewalks, water and sewer lines, lighting systems, etc.) and are of value only to the government.

GLOSSARY OF TERMS

Internal Service Fund - A fund that is used to report any activity that provides goods or services to other funds, departments or agencies of the primary government on a cost reimbursement basis.

Investment Earnings - Money paid to the City from the investment of idle funds. Investments are governed by the Codified Ordinances as to type and amount and are generally limited to securities of the U.S. government and high-grade commercial enterprises.

Master Plan - Official policy document for City Council. Excerpts of the Master Plan are found in the Appendix.

Materials and Supplies - Expendable materials and operating supplies necessary to conduct departmental operations.

Mid-Ohio Regional Planning Commission (MORPC) – An association of Central Ohio governments providing planning, programming, and brokerage services for housing, transportation, water, land use, and zoning.

Mill - One-tenth of a cent. A one-mill levy on property taxes would mean that a Resident would pay one dollar of tax for each \$1,000 of assessed valuation on the parcel.

Modified accrual basis of accounting - Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

NPDES - National Pollutant Discharge Elimination System.

OVI - Operating a vehicle under the influence of alcohol.

Objective - As used in the budget, the desired outcomes of a program or activity.

Ohio Revised Code (ORC) - The permanent body of laws enacted by the General Assembly.

Operating Fund - A fund that is primarily used to provide goods and services to customers.

Ordinance or Resolution - A specific piece of legislation enacted by City Council.

Other than Personal Services - An appropriation line item covering expenditures for all accounts not involving payroll or capital.

Performance Measure - A description of a desired outcome for a particular element of service delivery for which a Department can be held accountable.

Personal Services - An appropriation line item covering expenditure for all accounts involving pay to employees and associated fringe benefits.

Procurement - Purchasing, leasing, or renting of materials, services, equipment, or construction for a government agency.

Property Tax - A tax levied on all real estate and personal property in the City.

Proprietary fund - A fund that focuses on the determination of operating income, financial position and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

Revised Code - See *Ohio Revised Code*.

Roundabout - A road junction where traffic travels in a circle around a central island.

GLOSSARY OF TERMS

SSES – Sewer System Evaluation Survey.

Solid Waste Sticker Fee - A fee required to be paid for the disposal of refuse. Residents purchase stickers and affix them to a bag or container. The current fee is \$2.90.

Special Assessment - A charge for public improvements that is placed on properties that benefit from the improvement.

Special revenue fund - A fund used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes.

Surcharge - As used in the budget, an additional charge levied by the City on water and sewer consumption.

Tangible Property - See *Personal Property*.

Tax Budget - The budget submitted to the County Budget Commission that sets forth the funding requested from property taxes and other information as requested by the Commission.

Tax-Increment Financing (TIF) – financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

Transportation Plan - Long-range planning tool for the transportation needs of the City.

Transfers In/Transfers Out - Money transferred into or out of a fund from another fund.

Unified Development Ordinance - One-source ordinance for all Development related topics.

Unit - An organizational unit that is responsible for delivering services to customers.

2013 Master Plan (Excerpts Taken From Original Document)

Introduction

In early 2011, the City began updating the community's 2001 Master Plan. Presented here is the result of the work of seven Council-led committees that included multiple public meetings and community outreach to provide opportunity for public involvement and input.

The Master Plan serves as the principal guiding document for the community and its leaders when addressing long-term goals, growth and development issues. It is the broadest and most comprehensive policy document for the City, designed to set goals and implementation strategies that will ultimately protect and preserve the community's makeup and quality of life. Similarly, the Master Plan establishes a framework for making decisions about the City's future and helps set priorities for appropriate investments, expenditures and the provision of municipal services.

A master plan is an important tool that communities use to establish a framework for making decisions about their future. A master plan is expansive in nature, addressing community needs and resources across a broad range of city functions. It guides a community's long-term development with specific goals, objectives and strategies. The most successful master planning efforts are those that are inclusive in every aspect.

The Upper Arlington Master Plan addresses important issues related to land use, economy, community appearance, community facilities and services, housing, transportation, technology and sustainability. These elements express the community's interest in developing a plan that supports a high quality of life and improved provision of services and facilities through sound land use, revenue enhancement and targeted redevelopment efforts.

A. 2001 Master Plan

Adopted in March of 2001, the Master Plan update process was a significant undertaking, primarily because the community's previous comprehensive planning document was clearly outdated, having been adopted in 1962.

Begun in 1998, a broad-based, three-year update process was led by a City Council appointed 35-member steering committee—the Community Vision Partnership. A planning consultant, ACP – Visioning & Planning, Ltd., was hired to assist in the facilitation of the review and update process. An extensive community outreach effort accompanied the update with multiple opportunities for citizen input, from idea generation to goal setting and a series of workshops at which various conceptual plan components were presented.

Landlocked and fully developed, with less than five percent of the City's land dedicated to commercial activities—and less than 1.1 percent in office use—City service demands and infrastructure maintenance were outpacing the City's funding capacity. Wishing to address these issues, eight goals were established: Land Use, Economy, Community Appearance, Community Facilities, Community Services, Housing, Transportation, Implementation.

From these goals, 184 specific strategies for implementation were developed falling within four key actions the City must undertake to realize the overall goals of the Plan:

- Undertake redevelopment using the Study Areas as the framework.
- Create land use tools.
- Provide incentives to encourage desirable change.
- Improve the City's fiscal capacity.

B. A Decade of Implementation

Immediately following adoption of the 2001 Master Plan, work was begun to create the Unified Development Ordinance. Adopted in May of 2002, this document combined zoning, subdivision and related development provisions into a single ordinance, simultaneously simplifying the approval process and streamlining administrative procedures to provide a more user-friendly process for developers. Since its adoption, components of the Unified Development Ordinance have been reviewed as they have been used and amended as necessary to ensure that they meet implementation goals.

A second significant initiative was undertaken following adoption of the 2001 Master Plan—updating the community's Transportation Plan. Accepted by Council in 2002, the Transportation Plan addressed key desires arising from community meetings such as slowing traffic, diverting through traffic, building safe crosswalks, sidewalks and bike paths. Due primarily to cost, to date many of the recommendations outlined by the Transportation Plan have not been realized.

Ten years on, thanks to the combination of redevelopment strategies evolving from the Master Plan, much has been accomplished in several of the community's commercial districts, including:

- The revitalization of the Kingsdale Shopping Center, with the primary phase complete in 2010—including Central Ohio's first Giant Eagle Market District grocery store—and efforts in progress for achieving office space on a remaining parcel along Zollinger Road.
- The Lane Avenue Corridor has been experiencing significant redevelopment in recent years, with completion of a major renovation at the Shops on Lane Avenue, The Ohio State University's Development Building, Arlington Commons, and now the community's first true mixed-use project and the significant upgrade of the Whole Foods grocery store.
- Numerous new professional and medical office projects along the western portion of the Henderson Road corridor, including Horizons Companies, the Orthopedic Center for Excellence, the Arlington Falls office condominiums and the Central Ohio Medicine Group.

While opportunities for creating new, more diverse housing stock is limited, market forces—facilitated by City policies and procedures—have resulted in a number of significant projects. Redevelopment at First Community Village has created new independent living opportunities for older adults. A number of condominium projects have been completed, including on Tremont Road. Most recently, the mixed-use project under construction on Lane Avenue will include more than 100 apartment units. A number of new single-family home projects have been completed or are in the planning stages, as larger plots of residential land have come available. Most notably, the citizens of Upper Arlington have consistently been reinvesting in their homes with significant upgrades and expansions that continue to enhance our quality neighborhoods and support strong property values.

Recreational opportunities have been greatly expanded, supported in no small part through creation and adoption of a Parks & Recreation Strategic Plan. Accomplishments include completion of the Reed Road Water Park, replacing a facility that had outlived its useful life. The City's first new park for many years was opened for public use—Sunny 95 Park—becoming home to a unique all season facility, the Amelita Mirolo Barn, as well as sports fields, roller hockey, basketball and tennis courts, walking paths and a pond. What is now called the Northwest Kiwanis Park became connected with Burbank Park, providing additional sports fields for enjoyment by the community. The Parks & Recreation Department continued to provide and expand upon its programming for all ages, and added a series of seasonally themed free family events. The City continues to be recognized as a Tree City USA for its extensive urban forest and has made great strides in further beautifying the community with

landscaped entry features and public plantings, oftentimes made possible through community partnerships.

Other accomplishments related to the provision of public facilities and services include the replacement of the old Fire Station 72 on Reed Road, interior refurbishments at the Municipal Services Center and the temporary repurposing of former Fire Station 73 on Coach Road as a site for recreation programming. The City privatized its solid waste services to contain costs, while continuing to provide free recycling collection. New support programs tailored to the needs of older adults have been launched, such as the STAY UA service coordinator program, and facility upgrades at the Senior Center to expand fitness facilities and update the computer lab.

From a financial perspective, exceptional fiscal policies and oversight have enabled the City to attain the highest possible financial rating from two national ratings agencies for five consecutive years. Efforts to diversify the City's revenue stream have included proactive economic development programming, creation of the Emergency Medical Services (EMS) Billing Program and expanded cost recovery efforts for permits, programs and other services with associated fees.

For much of the decade following adoption of the 2001 Master Plan, the City's financial picture remained strong, enabling it to slowly build upon its reserve funds. However, a national economic downturn beginning in 2008 was more severe and has lasted much longer than originally anticipated, with Upper Arlington feeling the effects in a number of areas. Most recently, reductions in the Local Government Fund and the elimination of the estate tax, effective January 2013 represent a significant reduction in revenues to the City, upwards of 15% annually. In response to these challenges, the organization has been taking steps to streamline operations, reduce its workforce through attrition, and to seek out shared services and partnership opportunities with other municipalities and local entities. To date, the influences on service delivery have been negligible, but it will be a challenge for the City to continue operating at its current level if resources continue to dwindle.

C. 2012 Master Plan Update Process

Just 10 years on from the comprehensive update and subsequent adoption of the 2001 Master Plan, the Master Plan Update process was designed to review, tune-up and build upon the work that had gone before.

Seven committees were established by City Council, with members of Council represented on each, along with members of City Staff and, in some instances, City Board and Commission representatives or community members with expertise in the appropriate goal area. Each committee held a series of public meetings, supported by extensive community outreach to provide opportunity for public involvement and input.

The 2013 Master Plan specifically focuses on Volume 1 of the 2001 Master Plan, with the understanding that volumes 2 and 3 have not significantly changed since their adoption. This new document continues to emphasize key priorities, such as the facilitation of focused redevelopment in the City's commercial districts to enhance City revenues and quality of life for the community. It does so in a way that intends to focus on quality of life and be more reflective of market realities, while being mindful of the effects redevelopment can have in adjoining neighborhoods.

1. Implementation Strategies

The 2013 Master Plan contains specific strategies for implementation—key actions the City should undertake to realize the vision of the Master Plan. However, it should be clear that these recommendations represent an integrated approach to creating an enhanced community.

For the most part, these actions do not represent new initiatives. Likewise, it is assumed that change is to be encouraged in existing commercial areas and some adjacent multi-family areas. The City's residential character is important and is to be respected during the implementation of the Master Plan.

- **Update land-use tools**—In order to better manage the character of the City's physical environment, updated tools are needed to enhance and protect existing areas, as well as provide specific guidance and control for redevelopment. Throughout the document, strategies call for monitoring and updating the Unified Development Ordinance. These tools will continue to provide guidance for mixed-use development and require new construction and site development to be responsive to the community's character. Particular emphasis has been placed on parking regulations, density, development constraints and market demand.
- **Evaluate incentives and the Community Improvement Corporation's role in encouraging desirable change**—In order to be competitive in the region and to attract desirable development, the City needs to make use of a variety of appropriate incentive tools. Targeted incentives are envisioned for both new and existing office development. Likewise, incentives are desirable for specific kinds of residential uses, such as live/work units and housing that is attractive to seniors.
- **Improve the City's fiscal capacity**—Perhaps the primary reason for the Master Plan's update was to revisit ways to optimize land use to improve the City's tax base to support municipal services and critical infrastructure needs. The redevelopment strategies included in the Master Plan aim to encourage greater land-use density in existing commercial areas and to emphasize more office development.

2. Considerations of the Plan

The 2013 Master Plan was developed with six important considerations in mind. These considerations were pulled from the 2001 Master Plan and derived from an analysis of existing conditions, and they take into account the essential qualities of Upper Arlington that helped shape the Plan's primary objectives and strategies.

- **Development constraints**—Upper Arlington is a mature community that is largely residential with a small amount of

commercial uses. Since it is fully developed and lacks significant opportunities to annex additional land, new development will most likely occur in the form of redevelopment and intensification of the land in existing areas.

- **Fiscal needs**—The baseline fiscal analysis shows the City is in a good fiscal position. The City has a strong fund balance and is rated Triple A by both Moody's Investors Service and Standard & Poor's. However, with reductions in the Local Government Fund and the elimination of the estate tax, the City will face a decrease of \$4-6 million in annual revenues. Similarly, the City needs an additional \$8-10 million per year over the next 10 years if it is to successfully reduce the backlog of infrastructure maintenance projects. The implication for the Master Plan is clear: increasing office use offers a way to enhance revenues to the City so that services and facilities can be maintained and enhanced. The City also needs to closely monitor budgets, examine reductions in spending and prioritize all municipal services.
- **Redevelopment and revenue potential**—One of the most critical aspects of the Master Plan is to identify potential revenues to the City by changing and intensifying uses of the current retail dominated commercial corridors. In general, the larger the redevelopment program, the larger the return to the City. However, large programs also generate demand for more structured parking and redeveloped infrastructure and therefore increase upfront capital costs. City Council has targeted the Lane Avenue and SR 33 corridors for future investment. Each development proposal for any of the Study Areas will have to be evaluated to determine a reasonable City investment. The amount of investment must be based upon an anticipated benefit—fiscal and otherwise.
- **Market demand**—From the standpoint of fiscal benefit to the City, office use is most desirable. The potential to increase office use in the City is in large part dependent upon market demand. In terms of retail, the City is significantly over-retailed. Even though retail has a negative fiscal effect, it is an essential community land-use. In the next 20 years, as

opportunities present themselves, the amount of retail should be reduced, with the balance containing a more desirable mix of retailers.

- **Residential character**—Upper Arlington has a high-quality residential environment. Over the last 10 years, non-residential land-use design treatments have improved to meet the quality of the surrounding residential environment. Residents continued to show interest in more traditionally configured places with pedestrian oriented places, parks and open space. The City currently lacks a traditional Main Street or town center that could be such a place. This Plan reflects a strong desire to protect and enhance residential character.
- **Demand for Services and Facilities**—Upper Arlington provides a full range of community services and facilities. The community enjoys low crime rates, an excellent school system and a high quality residential environment. However, demands for services continue to increase (i.e., emergency medical services, Parks & Recreation activities and services for senior citizens). The School District's fiscal health should be of interest to the City. The school system is a critical part of the City's quality of life; changes due to redevelopment should not create negative fiscal effects on the school district.
- **Transportation network**—Most roads within Upper Arlington operate at acceptable levels of service. As communities around Upper Arlington have grown, commuter traffic has also increased. At peak hours, perimeter road locations are significantly congested (US 33 and Henderson Road). To deal with congestion, some drivers resort to speeding and cut through residential streets at the expense of safety in these neighborhoods. In addition, many neighborhoods lack access to transportation alternatives in the form of bus service and sidewalks. Overall, most roads within Upper Arlington operate at acceptable levels of service. This plan reflects a desire to provide a comprehensive transportation network that is safe, convenient and accessible to the entire community.

3. Policy Foundation of the Plan

The Master Plan has three key layers of policies: goals, objectives and strategies. Goals are the broadest policy statements that state a desired outcome in general terms. Objectives indicate a more specific policy direction and help organize strategies. Strategies are detailed actions necessary to initiate or complete an objective – such as a project or a program. There are multiple objectives for each goal and multiple strategies for each objective. The recommendations for each element contained all three-policy layers. Technology and Sustainability were new goals added since 2001. Note that the City is in a condition of declining revenues; although these goals are attainable and move the City to the quality of life desired by residents, fiscal evaluation is required as they are implemented. The continued exercise of setting priorities and obtaining resident feedback is necessary.

a. Goals

Two new goal sections have been incorporated into the 2013 Master Plan, to be reflective of new or expanding community priorities and needs not previously incorporated with the Master Plan. They are:

- **Technology**—Maintain and develop technology-related facilities, services and infrastructures that are high quality, cost effective and accessible to the entire community.
- **Sustainability**—Maintain and develop a more sustainable, walkable Upper Arlington through innovation, efficiency, wellness and environmental stewardship.

Performance Measures

Performance measurements are no longer a fad or a buzzword, but a system to aid in decision-making and measure whether the most important is being achieved. As Upper Arlington makes a concerted effort to improve services and continue to reduce costs, performance measurements will assist the City in benchmarking where we want to go. As City Council has agreed on the short and long-term goals to be implemented in the Master Plan, performance measurements will be established to determine progress in meeting or maintaining actions required within the Master Plan.

Within the City's performance measurement program, the vast majority of the goals and objectives are quantifiable. As the City develops performance measures individual employees, department heads, the City Manager and City Council can observe and measure progress. Performance measures become a vital tool as the organization moves as a coherent whole towards achieving community goals and/or maintaining community standards. If specific goals or targets are not achieved, Council, the City Manager and employees will work together to determine why such targets were not achieved. They may then redirect resources and redouble efforts to achieve these targets. Management and employees can analyze operations and work together to find ways of improving services. Performance measures provide an additional decision-making tool that employees throughout the organization can utilize to make informed decisions.

b. Principles

The Land Use element was based upon 10 principles. These principles are fundamental to shaping the land-use commendations for the Study Areas. These principles are summarized below:

1. Redevelopment and reinvestment will be encouraged in order to strengthen the City's tax base.
2. Key commercial centers will be redeveloped at a higher density and with a mix of uses.
3. Market realities must inform the City's land-use preferences.
4. Community appearance will be enhanced in commercial and residential areas.
5. Outstanding residential neighborhoods will continue to be a hallmark of the community.
6. Pedestrian, bicycle and non-vehicular access will be improved.
7. Physical environment will encourage community gathering.
8. Changes in the physical environment will consider needs of an aging population – including housing and community facilities.
9. Opportunities to enhance park and recreation amenities will be sought.

10. A balanced and stable population across demographics will be maintained.

c. Implementation

Each goal has a related set of objectives and strategies to support implementation. The text for each chapter describes the goal, objectives and strategies. In each chapter there is a summary table that identifies responsible parties and timelines for implementation of each strategy. Outlined below are the timeframes used for implementation recommendation.

Immediate: 2013

Short-term: 2013 – 2015

Mid-term: 2016 – 2020

Long-term: 2021 – 2030

Ongoing: Currently in progress and/or to be continued once initiated.

In cases where strategies have both "Immediate" and, for example, "Short Term" timeframes for implementation, this indicates that the strategy will be initiated in 2013 but may not be completed until the 2013 – 2015 timeframe.



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