



City of  
Upper Arlington



# Municipal Program of Services

PROPOSED BUDGET FOR 2025-2026

**DRAFT**



November 18, 2024

President Ukeme Awakessien Jeter  
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 2025-2026 Municipal Services Program. I am pleased to report that the City's fiscal position remains strong, however we continue to be mindful of any potential economic challenges that may lie ahead. To that end, the proposed 2025-2026 budget document presented here reflects our commitment to fiscal prudence through conservative revenue projections and flexibility.

This budget provides the resources necessary for us to continue a high level of services for our residents and provides for reinvestment 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, and the cumulative effect of our proactive economic development program that has diversified our business base.

The City's income tax revenues continue to trend upward, serving as a positive source of support for many major operations and projects, changing our landscape and infrastructure for the better. Improvements to our infrastructure – whether it's a reconstructed street, a new sidewalk or a new playground – benefit us in the short term and strengthen the community's foundation for prosperous future generations. Meanwhile, our General Fund reserves continue to grow and are projected to become approximately 82% of the operating budget in 2025, above the policy range of 30-50%, which we will work to realign over the next five years.

### **2024 Highlights & Accomplishments**

Throughout 2024, a significant focus has been on the Bob Crane Community Center, currently under construction at Kingsdale. Our hopes for a Spring 2025 opening remain on track, thanks to the efforts of all involved. More than six years in the making, the centrally

located Community Center promises to meet the health, wellness, recreational and fitness needs of our community for decades to come. At a total budget of \$85 million, funding for the Community Center has been made possible through a combination of sources:

- Up to \$55 million in income tax revenue bonds, to be repaid through Tax Increment Financing (TIF) funds, and other revenue sources generated by the new Kingsdale Development.
- A \$13 million bond issuance to finance space for the Ohio State University Wexner Medical Center. The 15-year lease will generate more than \$1 million in annual lease payments and more than \$175,000 in annual income tax revenues from their employees.
- \$14 million in existing City cash.
- \$8 million in private funding, thanks to the Upper Arlington Community Foundation's extremely successful Community Center Capital Campaign.
- A State grant of \$.45 million.

Thanks to a series of lower construction costs than budgeted, the City was able to invest in solar rooftop panels. The panels are projected to result in annual savings of more than \$50,000, and an estimated carbon offset of 215 metric tons translates to the equivalent of removing every diesel-powered vehicle owned by the City from the road each year.

A significant enhancement to the overall Kingsdale Redevelopment Project is the construction of a parking deck at the north end of the Giant Eagle parking lot. Begun in the Spring and scheduled for completion by early November, in plenty of time for the holiday season, the parking deck will provide a total of 310 spaces on two levels. This brings the total number of spaces at the overall Kingsdale redevelopment area to more than 900, significantly exceeding parking standards for a development of this size.

Throughout 2024, the Parks & Recreation Department has been busy preparing for opening day. They have established a simple fee structure that is favorable to UA residents and those employed in the community, incentivizes memberships and provides a framework for possible adjustments if needed. Additional fees and policies are in place for areas such as the child watch facility, e-sports and programs. Fees, rental packages and policies are also set for various spaces, including the Level 5 Event Center, gymnasiums, meeting rooms, pool, party room and e-sports. Currently, the department is focused on securing the 116 part-time employees needed to help run the Community Center.

For the 16th consecutive time, the City achieved exceptional financial ratings from two national agencies for two bond issuances. For an issuance of special obligation nontax revenue bonds to fund construction of the leasable office portion of the Bob Crane Community Center, S&P Global assigned its top AAA rating and Moody's Investor Service assigned the second highest rating of Aa1. S&P Global also assigned a AAA rating for the City's other outstanding nontax revenue bonds, while Moody's Investors Service affirmed the City's AAA rating on previously issued General Obligation Bonds. Both agencies opined on the City's strong operating fund balance and excellent credit profile, highlighted by a strong tax base, above average resident incomes and ties with the Columbus metropolitan economy. Achieving the highest possible rating is an accomplishment that speaks to exceptional fiscal policies and oversight that translates to significant interest rate savings when we issue bonds to support capital projects.

For much of 2024, the City has focused on the “Envision Henderson” West Henderson Road Vision Plan. Led by MKSK, a local community planning and urban design firm, the study was initiated following zoning updates in 2022, within the office district centered around Arlington Centre Boulevard. The study runs from Stonehaven Drive/Chevy Chase Court on the west, to Reed Road on the east, an area that represents the last major business district within the City with potential for significant change, similar to what has occurred on Lane Avenue and at Kingsdale. However, a combination of factors makes the district a more complex proposition for prospective developers, with no significant projects emerging to date under the existing Planned Mixed-Use District framework. As a result, the district is aging and at risk of decline or inconsequential reinvestment on a parcel-by-parcel basis – a future that would fail to solve some of the big picture issues that could ultimately transform this district into a vibrant community gateway.

The study has generated extensive input, with participation from more than 800 residents and stakeholders. Feedback to concepts for improving roadway safety and aesthetics, creating a northern gateway, facilitating live + work neighborhood redevelopment opportunities, and expanding sidewalk and trail connections were all positively received. The final report and recommendations will be presented to City Council over the Winter. Concurrently, to help make the emerging vision a reality, we have been working with the City of Columbus to assume ownership of this portion of the road itself, a critical first step for developing and implementing a capital investment schedule for the corridor. Looking ahead, in 2025 we will place our focus on putting the necessary framework in place to help facilitate the district’s evolution.

The City launched an Upper Arlington Electric Aggregation Program early in 2024 for eligible households and businesses, following an extensive review and community engagement process in 2023. The City has joined with the Sustainable Ohio Public Energy Council (SOPEC) to administer the program on the City’s behalf. SOPEC serves many communities across Ohio, with a collective buying power representative of one of the largest customers in the State. The default rate of 7.203 cents per kWh is for the provision of electricity derived from renewable energy sources. A “Brown Energy” option is available with a price of 6.903 cents per kWh. For comparison purposes, at the time of locking in the program, the AEP Ohio standard service rate was 10.910 cents per kWh.

In 2024, the City transitioned into the second decade of its 10-year Capital Improvement Program. This included:

- Full street reconstruction projects on sections of nine streets.
- Fishinger Road Phase 2 Improvements – running from Mountview Road to Riverside Drive, including new waterline, full street reconstruction, new sidewalks and a shared-use path. The project cost of \$8.3 million will be offset by up to \$5.5 million in grant monies from MORPC’s attributable funds program.
- Street maintenance work on sections of 17 streets.
- Waterline replacements on sections of Bramford and Walhaven roads, and Overdale Drive.
- Construction of the new, single story parking deck at the north end of the Giant Eagle parking lot at Kingsdale, to serve the Bob Crane Community Center and surrounding businesses.
- A series of safety improvements to school zone markings and curb ramps.
- The replacement of approximately 60 fire hydrants.

The next phase of Northam Park improvements began early in 2024, with a scheduled Winter 2025 completion date. This project received City Council approval in November of 2023, following an extensive study and design process. It includes nine state-of-the-art clay tennis courts with an underground irrigation system, a new service building with improved storage and year-round restrooms accessible to all park users, as well as various shade structures, six pickleball courts, enhanced pathway connections, new trees and landscaping improvements.

Additional parks capital projects included:

- A master planning process for Fancyburg Park, led by the Edge Group, a local landscape architecture and urban design firm. Following a detailed study and with extensive community input, the consultants recently presented high level concepts for the park with the Parks & Recreation Advisory Board and Council that would improve amenities while preserving the park's unique character. The next steps are to develop more detailed designs and a phased schedule for improvements, to occur in 2027 and 2028.
- A design study for the Devon Pool toddler area, the last component to undergo renovations. In the fall, the design team at MSA shared concepts with the Parks & Recreation Advisory Board and Council that retain the character of the existing pool while enhancing access and safety. Detailed design work is in the early stages, with plans for construction to begin immediately following the 2025 outdoor pool season.
- A new playground at Thompson Park.

In the development arena, progress was made on the following projects in 2024:

- Completion of renovations to 1480 W. Lane Avenue, a 55,000-square-foot, three-story office building now owned and occupied by OhioHealth's Neuroscience/Neurology Center.
- Completion of the Kingston at Kingsdale, comprised of 325 one-and-two-bedroom apartments on five floors over a two-story parking garage, with two amenity courtyards, and eight two-story townhomes fronting Northwest Boulevard.
- Substantial completion of the Barrington School daycare facility on Northwest Boulevard by the Kingsdale Shopping Center.
- The start of construction for Scioto Villas – 15 high-end condominium townhomes on Fishinger Road, close to Riverside Drive.

By the end of October, the combined review and inspection of commercial and residential construction projects has generated an impressive total construction value of \$165 million, continuing the trends from recent years. Included in this total are 31 new homes, including Scioto Villas.

Efforts to advance Upper Arlington as a welcoming community continued in 2024. The Community Relations Committee (CRC) expanded its UA Welcome Series, featuring programs and events focused on welcoming and connecting new and newer residents with community resources. The 2024 CRC Innovation Small Grants Program provided grants for Leadership UA's Non-Profit

Governance Workshop, the UA Culture and Artisans Fair, the High School's hUmAn Connection Festival, the Civic Association's Neighbors Night Out event, the Historical Society's History Speaks Series, and Equal UA's Porch Parties.

The City enacted amendments to its non-discrimination ordinance to include source of income protections for housing rentals. The provision prohibits landlords from discriminating against renters who rely on and report income sources other than employment income – such as child or spousal support, loan programs, Veterans benefits and social security income – when seeking to rent property. Source of income discrimination by landlords is not prohibited under the U.S. Federal Fair Housing Act of 1968 or under Ohio fair housing laws. As a result, source of income provisions are being instituted at the local level, and real estate search websites like Zillow often include source of income protection provisions as part of a community's profile. A study by the Franklin County Office of Justice and Policy Programs found that within UA's three zip codes, 19% of renters are older adults, approximately 150 households receive disability income, 550 of the community's Veterans have a disability, and 1,200 children live in single-family households that often rely on child or spousal support. This legislation will help ensure that these members of our community are afforded the same opportunities as individuals or families who report wage income when seeking to rent property in UA.

The Fire Division expanded resources for its nationally recognized community paramedicine program – UA CARES – with the deployment of two vehicles, each staffed by dedicated community paramedics five days a week to further the City's commitment to providing exceptional healthcare and social support. This move came in response to the growing demand for accessible healthcare and social services. UA CARES is a collaboration of efforts between Fire, EMS, and Police personnel, ensuring a swift response to urgent needs as they are identified by first responders, and providing crucial support in times of crisis.

Following a 2022-23 study, the Fire Division contracted with AP Triton, LLC to develop a strategic plan that will address shifting fire and emergency medical service needs and changing risk factors, as well as the community's continued growth – especially in the City's commercial districts. Scheduled for completion by the close of 2024, the plan will address staffing and equipment adjustments, and realignment with the division's regional partners.

### **Looking Ahead**

Recognizing that our General Fund reserves continue to grow and are projected to reach 82% of the operating budget in 2025, well above the policy requiring a 30% minimum, City Council and the Administration have begun a series of conversations on some Council priorities for utilizing these overages. These include:

- Reviewing and taking action to address several City funds that are trending toward negative balances over the next several years. This includes the EMS Billing Fund, the Street Maintenance Repair Fund, Neighborhood Lighting Fund, Law Enforcement Fund, Swimming Pools Fund, and Solid Waste Fund. The Solid Waste Fund in particular, has been depleting at an increased rate due to our implementation of the Food Waste Curbside Composting Program.
- Expanding the City's focus on community wellbeing by funding a new social worker position within the Fire Division.
- Undertaking a study and prospective design of a roundabout at the Five Points intersection, for possible construction in 2029, at a total projected cost of \$5.5 million.

- Transferring \$2 million to the Economic Development Fund to support prospective structured parking needs as redevelopment projects occur within the City's commercial districts.
- A possible one-time reduction in Solid Waste fees for residents in 2025.
- Expanded investment in the City's network of sidewalks and shared-use paths.
- Studying the feasibility of burying utilities along the Henderson Road corridor, as proposed by the Envision Henderson visioning study.
- Funding water safety/learn to swim programming for the community's youth, beginning in 2026.

### ***Revenue Highlights***

Overall revenues are projected to decrease by approximately 3% over the 2024 projections. This is primarily related to expected decreases investment earnings, grant reimbursements, and special assessment revenues (property taxes). These expected decreases are projected to be offset by increases in the City's largest revenue stream, income tax, due in part to the addition of the Arlington Gateway and Kingsdale projects. It is expected that income tax receipts will approach the \$46 million mark by the end of 2024, which means annual receipts have more than doubled since 2015. The City is projecting income tax revenue increases of 2.75% in 2025, with a total revenue projection of \$48 million.

### ***Expenditure Highlights***

This budget continues our impressive record of cost control from recent years. Though total proposed appropriations for 2025 operating expenditures are 15% above the currently projected 2024 budget, a significant amount of the increase can be attributed to the anticipated opening of the Bob Crane Community Center, first year development agreement requirements, and addressing current facilities maintenance needs. All City departments continue to successfully manage their resources and contain overtime costs. We are proud of these accomplishments, which are made possible by the consistent leadership of the City Council and the dedication and commitment of our employees.

Budget requests of note include:

- A \$600,000 request in 2026 to fund consulting services for a Master Plan update.
- A \$2 million increase in the facilities maintenance budget, to include a new generator at the Municipal Services Center and switch gear replacement.
- A \$500,000 increase in the Information Technology budget in 2025 to meet increasing technology and security needs.
- Several proposed adjustments in the Parks & Recreation budget relative to startup and operation of the Bob Crane Community Center.
- Capital equipment purchases totaling \$3.87 million in 2025 for the replacement of three dump trucks, a street sweeper and three marked police cruisers, to purchase mobile vehicle barriers, invest in an IT server virtualization platform, and to replace the aging fire safety training house known as Sparky's House.

The 2025 Capital Improvement Program represents another busy year for construction projects, which include: Approximately \$3 million in Street Reconstruction Program projects on sections of eight streets (one project is tentative, pending available funding); \$1.5 million in Street Maintenance Program projects on sections of 17 streets (two projects are tentative, pending available funding); the resurfacing of Redding Road, to include some new bicycle and pedestrian accommodations; a new shared-use path on the west side of Riverside Drive, running from Lane Avenue south to a shared-use path on Trabue Road that will complete a connection to the Quarry Trails Metro Park; waterline replacements on sections of two streets; and pedestrian crosswalk safety enhancements at 10 locations.

Highlights of some personal services adjustments include:

- We propose increasing pay ranges for non-union employees by 2.5% and request an overall budget of 5% for wage increases to allow for some combination of base increases, merit increases for high performance employees and other adjustments.
- The 2026 budget is inflated to account for a 27th pay period.
- The current Police Division union contract expires at the close of 2024, with contract negotiations pending, therefore the budget currently reflects 0% increases for 2025 and 2026.
- The Fire Division contract expires at the close of 2025, therefore the budget currently only includes a 3% increase for 2025.
- The Teamsters contract for Public Works Division employees expires at the close of 2026, so the budget includes 3% increases for 2025 and 2026.
- Several new positions are proposed: a social worker position in the Fire Division, reflective of a City Council priority; an aquatics coordinator position; and mid-year funding for a part-time human resources position.

### **Conclusion**

Despite continuing challenges, the City continues on a positive trajectory. Our community partners and residents alike have a keen eye to the future, a shared belief that Upper Arlington will continue to go from strength to strength and they are committed to doing their part to help move us forward. The City's 2025-2026 Municipal Program of Services and our 10-year Capital Improvement Program ensure that the City is doing its part to carry the legacy of this great community forward.

It continues to be an honor to serve the community that I love and have called home for over a decade and I can't help but be inspired by all that we've been able to accomplish and excited about the opportunities that lie ahead.

Sincerely,



Steven R. Schoeny, City Manager



# Introduction

# MUNICIPAL PROGRAM OF SERVICES OVERVIEW

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The Municipal Program of Services (MPS) is the City's biennial budget document that serves as a policy document, an operations guide, a financial plan, and as a communications medium. This document is being produced in conformance with the guidelines prescribed by the Government Finance Officers Association of the United States and Canada's (GFOA) Distinguished Budget Presentation Award.

The document opens with a budget message from the City Manager that highlights the City's accomplishments over the past year and provides an overview of the proposed budget. This message also addresses the City's upcoming strategic goals, priorities and issues.

Following the table of contents (*inserted in final version*) is the *Introduction Section*. This section begins with a general overview of the MPS (this section), including an outline of the format of the document and a description of the City's budget process and applicable guidelines. The *Introduction Section* also includes the Distinguished Budget Presentation Award for the 2023 - 2024 MPS, a listing of elected and key City officials, an organizational chart, a community profile, and the City's guiding policies.

The Introduction Section is followed by the *Overview Section*. This section contains four summaries that cover the proposed budget document as a whole (Overview Summary), major revenues, major expenditures, and debt obligations. These summaries will provide information on the proposed amounts for 2025 and 2026, as well as trends and future projections.

The heart of the MPS can be found in the *Fund Section*. This section provides various presentations of the proposed amounts for 2024 and 2025, as well as, actual information for calendar years 2022 and 2023, updated amounts for the current budget year (2024), and projections for years 2027 through 2029. The projections are intended to provide the long term planning perspective needed to properly evaluate funding and allocation decisions for future years. To completely understand this section of the MPS, you will first need to understand the City's basis of accounting (described later in this section) and the concept of fund accounting. In short, 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. This concept is described in more detail in the *Overview Section*.

The *Fund Section* begins with two presentations of the City's Comprehensive Listing of Funds, one by *fund type* and the other by *operation*. The listings of funds are followed by two presentations of the City's consolidated financial information. Though it will be discussed later in this document, it is important to note that regardless of how the consolidated financial information is presented, it is not considered appropriate for governmental accounting purposes. The *fund type* presentation is formatted in a traditional operating statement format and displays nine years of financial information. The *operation* presentation consolidates the financial information for 2025 and allocates the revenue and expenditures between the categories of operations and capital to show each category's level of sufficiency (2026 will be presented in this format in the biennial update). The different types of funds and operations are described in more detail in the *Overview Section*.

## **MUNICIPAL PROGRAM OF SERVICES OVERVIEW**

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The individual fund summaries follow the consolidated presentations. These summaries are organized by *operation*. Each section will begin with descriptions of the operation and each individual fund. These descriptions will be followed by a summary presentation of the 2025 financial information and then nine years of financial information for each of the individual funds.

The *Department Section* comes after the Fund Section. This section provides a description and data for each of the departments of the City. Each department description includes a departmental organizational chart, staffing table showing authorized personnel, workload measures, accomplishments for 2023-2024; upcoming priorities, and four years of financial information.

Next, the *Capital Section* includes a list of items included in the 2025 proposed capital equipment budget, with the funding sources, and the details of the proposed 10-year Capital Improvement Program. It is important to note that the City budgets capital equipment purchases annually. Therefore, the funds and department pages only include the funding for the proposed 2025 capital equipment budget.

The last section is the *Appendix Section*. This section 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 are prescribed by the City's Charter and ordinances and in 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.

## **MUNICIPAL PROGRAM OF SERVICES OVERVIEW**

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The final MPS is updated to reflect City Council action with respect to revenue and expenditure recommendations. The actual results of 2024 operations will replace the projected revenues and expenditure columns as originally presented to City Council for the budget hearings.

### **City Council Action on the Budget**

City Council is scheduled to hold three public hearings regarding the 2024-2025 budget. These hearings will provide City Council the opportunity to discuss and ask questions on the proposed budget prior to formally authorizing. Additionally, these hearings will provide the public an opportunity to address the proposed budget.

The public meetings are scheduled to be held on the following dates:

- November 18, 2024
- December 2, 2024
- December 9, 2024

The first hearing will focus on the annual update of the capital improvement program. The second hearing will be focused on the operating and capital equipment sections of the proposed budget. Additionally, any proposed changes to the master list of fees will be discussed at this hearing. The third and final hearing is scheduled to address any open or pending items.

### **Budget Execution**

Once the annual appropriation measure is approved by City Council, the Finance Department enters the adopted budget into the City's financial system, the original budget document is no longer updated for any future changes. Any and all future changes (i.e. unplanned revenues or expenditures) 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 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.

# MUNICIPAL PROGRAM OF SERVICES OVERVIEW

<i>Budget Calendar</i>		
<b>June 2024</b>	June 17	Adoption of Tax Budget
	June 30	Finance begins mid-year review of 2024 operating and capital budgets
<b>August 2024</b>	August 10	Finance initial projections completed for 2025 - 2026 budget
	August 15	Finance distributes initial 2025 - 2026 projections along with capital request forms to departments
	August 26	Passage of 2024 mid-year appropriations.
<b>September 2024</b>	September 13	Departments return operating and capital requests to Finance
<b>October 2024</b>	October 7-11	City Manager/Department head budget meetings
	October 20-26	City Manager/City Council pre-budget meetings
<b>November 2024</b>	November 4	Budget overview presentation to Council
	November 15	First Council budget hearing
<b>December 2024</b>	December 14	Second Council budget hearing
	December 9	Third Council budget hearing
	December 16	Passage of 2025 - 2026 draft MPS, 2025 appropriation ordinance, and 2024 final appropriate and transfer ordinance
<b>February 2025</b>	Adoption of the final Municipal Program of Services and submission to GFOA Distinguished Budget Presentation Award Program	

## Budget Basis of Accounting

To completely understand the numbers presented within the MPS, you will first need to understand what makes up the numbers. 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. There are four different bases of accounting that could be used:

- *Cash basis* – This accounting basis recognizes revenues and expenditures only when cash is actually received or expended (i.e. checkbook).
- **Modified cash basis** – This accounting basis recognizes revenues when cash is actually received. Revenues are recognized when the cash is received, while expenditures include cash payments for goods and services against the representative budget year as well as any outstanding encumbrances.
- *Accrual basis* – This accounting basis recognizes revenues when they are earned and expenditures when the goods and/or services are received, regardless of whether or not cash has been received or disbursed.
- *Modified accrual basis* - As its name indicates, this basis modifies the accrual basis by recognizing expenditures when the goods and/or 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.

## **MUNICIPAL PROGRAM OF SERVICES OVERVIEW**

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State law establishes the budget basis of accounting for all entities in Ohio. Based on this guidance, the City of Upper Arlington utilizes the modified cash basis for its budgetary basis of accounting. In addition to the description noted above, it is important to note that an encumbrance is a commitment to purchase goods and services, and includes one or more year's 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 system.

The financial records are maintained throughout the year are also maintained on the modified cash basis. It is important to note that the accounting basis throughout the MPS is not the same as the basis of accounting used in the financial statements prepared at year-end for external reporting purposes.

The year-end financial statements are prepared on the basis of "generally accepted accounting principles" (GAAP) prescribed by Government Accounting Standards Board (GASB) and are audited annually by an independent auditor. These audited financial statements are part of the Annual Comprehensive Financial Report (ACFR). This document is also produced in conformance with the guidelines prescribed by the GFOA. The City has received the Certificate of Achievement for Financial Reporting for every year since 1987. A copy of the ACFR may be obtained from the Finance Department or on the City's website at [www.upperarlingtonoh.gov](http://www.upperarlingtonoh.gov).

State law requires that all funds and accounts must be appropriated. However, the City of Upper Arlington does not include all funds subject to appropriation in its biennial budget document. Agency funds have been excluded due to their nature: funds established for activities where the City is an agent for other governments, individuals, or outside organizations. The funds not included in the MPS are: Returnable Bonds Fund, Unclaimed Funds Fund, Rotary Fund, Construction Withholdings Fund, Mayor's Court Collection Fund, and the Payroll Clearing Fund.

### **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.

## **MUNICIPAL PROGRAM OF SERVICES OVERVIEW**

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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. This 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 when borrowing for capital improvements is more appropriate than using cash. The debt policy can be located later in this section.

## BUDGET PRESENTATION AWARD

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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, 2023.

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 Biennium Beginning

**January 01, 2023**

*Christopher P. Morrill*

Executive Director



## LIST OF ELECTED AND CITY OFFICIALS

CITY COUNCIL - 2024		
<i>Position</i>	<i>Name</i>	<i>Term Expiration</i>
President/Mayor	Ukeme Awakessien Jeter	1/12/2026
Vice President/ Vice Mayor	Brian C. Close	1/12/2026
Council Member	Kathy Adams	1/12/2026
Council Member	John J. Kulewicz	1/10/2028
Council Member	Jim Lynch	1/12/2026
Council Member	Heidi Munc	1/10/2028
Council Member	Todd Walter	1/10/2028



*Left to Right: Todd Walter, Kathy Adams, Brian C. Close (Vice President), Ukeme Awakessien Jeter (President), Jim Lynch, Heidi Munc, John Kulewicz*

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

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Members of City Council appoint the positions of City Manager, City Attorney, and City Clerk. 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 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.

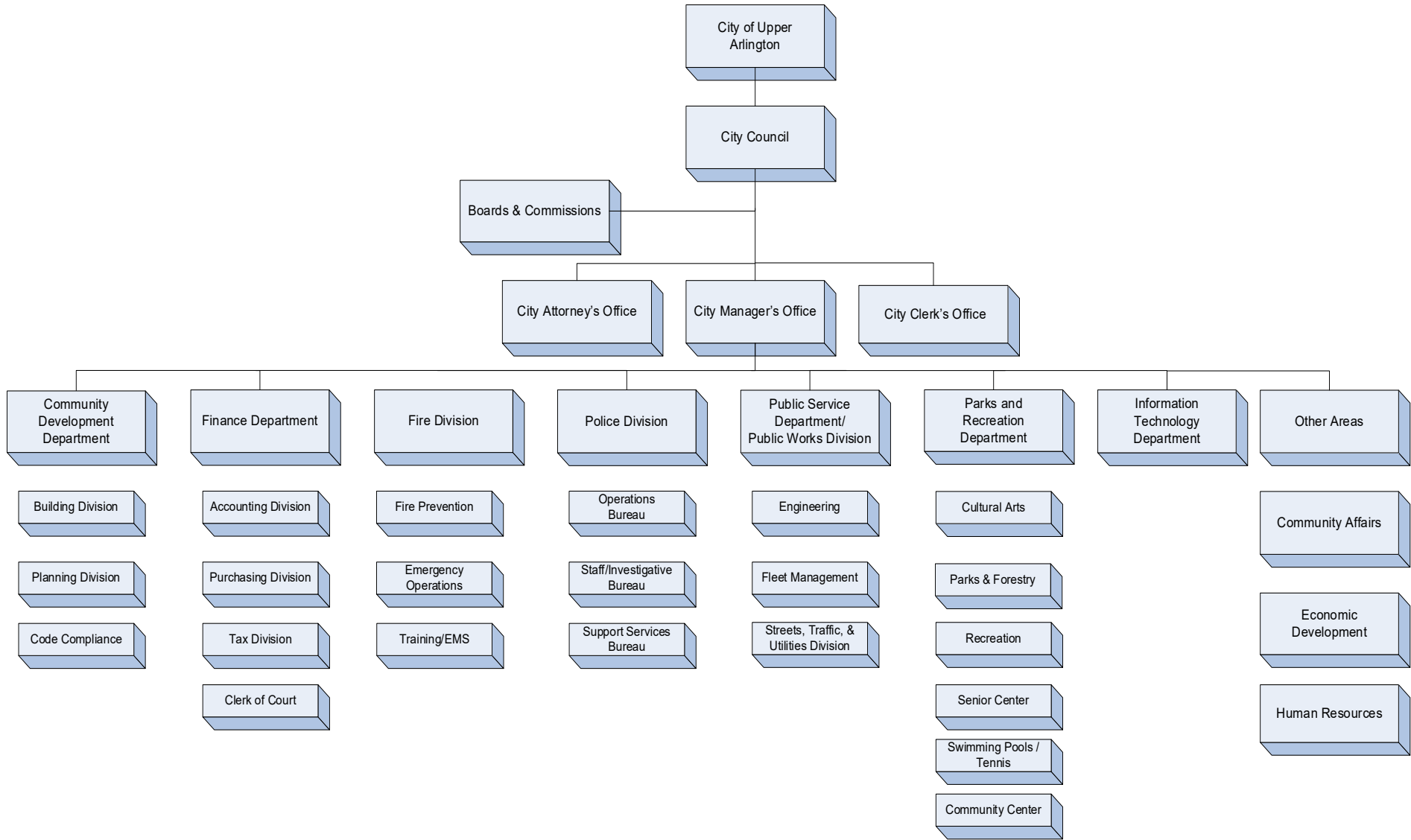
### APPOINTED OFFICIALS

City Manager	Steven Schoeny
City Attorney	Darren Shulman
City Clerk	Krystal Gonchar

### EXECUTIVE STAFF

Assistant City Manager	Jacolyn Thiel
Community Affairs Director	Emma Speight
Community Development Director	Chad Gibson
Finance Director	Brent Lewis
Fire Division Chief	Christopher Zimmer
Human Resources Director	Donald Essex
Information Technology Director	Jeff Kasson
Parks & Recreation Director	Deborah McLaughlin
Police Division Chief	Keith Hall
Public Service Director	Gary Wilfong

# ORGANIZATIONAL CHART



## GUIDING POLICIES

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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 10 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.

Ten 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.



## GUIDING POLICIES

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- ✓ *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.
- ✓ *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.

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 <https://upperarlingtonoh.gov/community-development/>. An “Executive Summary” excerpt from the original Master Plan document can be found in the appendix of this budget book.

### FINANCIAL POLICIES:

The 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 September 2024. It is the anticipation of Council that the effect of fluctuations in the national, state and local economy on City services is to be managed 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 (a “balanced budget”). 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 five-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.

## **GUIDING POLICIES**

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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.
6. Charges for services shall reflect the full cost of providing a specific service, including the cost of annual depreciation of capital assets and the cost of debt service to procure capital assets, 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.

✓ . *The City is in compliance with its operating management policies*

## **GUIDING POLICIES**

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### **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 maintained within a range of thirty percent to fifty percent of the current year General Fund operating budget. If the reserve moves outside that range, staff will recommend to the City Council a budget plan to return the reserve fund to the recommended range within five years.

✓ *The City is in compliance with its reserve policies.*

### **Capital Improvement Program Management Policies**

1. A 10-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 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.

✓ *The City is in compliance with its capital improvement program management policies.*

### **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 Annual Comprehensive Financial Report (ACFR).

## **GUIDING POLICIES**

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3. The City's ACFR shall be submitted to the Government Finance Officers Association (GFOA) Certificate of Excellence in Financial Reporting Program. The ACFR 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.

✓ *The City is in compliance with its financial accounting and reporting policies.*

### **Debt Policies**

The primary objective of this policy is to summarize certain conditions that support the use of debt, or cash, for capital improvements. The plan also provides guidance on best practices for debt issuance. The debt policy is a guide for City officials to reference as deemed appropriate to maintain sound financial management practices. This policy is designed to be flexible in its application, allowing exceptions to the guidelines under changing and extraordinary circumstances.

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 historically high interest rates.
2. Short-term debt is defined as securities with final principal and interest payments coming due within one-year from the date of issuance. Typically, this type of borrowing takes the form of "short-term" bond or revenue anticipation notes (BANs). It is suitable to issue BANs as described below.
  - a) Pay As You Go: Certain projects in the capital plan are best suited for cash funding on a pay-as-you-go basis. Projects with useful lives of less than five years are an example. 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 to five years of initial issuance.
  - b) Interim Funding for long-term bond financing: Short-term notes are also appropriately used in anticipation of refunding them at a future date with long-term bonds. Typically, such notes are referred to as "bond anticipation notes". Bond anticipation notes are most suitable as a temporary funding source before and in anticipation of the completion of a bond sale.



## **GUIDING POLICIES**

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3. It is policy to use BANs and bonds for long-term capital asset funding under the parameters set forth below - parameters should be considered under the current circumstances and in relation to the others.
  - a) Variable rate demand bonds (VRDBs) and short-term BANs are suitable to use for financing projects over \$5 million and with useful lives beyond ten years under the following conditions:
    - i. 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, and
    - ii. To minimize overall interest rate risk, the City's outstanding variable rate borrowings will not exceed twenty percent (20%) of the City's overall outstanding debt. (Short-term bond anticipation notes may be issued for an aggregate 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) Capital Project Fund supported debt is acceptable when 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 bond debt payments, including projected payments for the refunding of outstanding general obligation or income tax special revenue BANs.)
  - c) Non-tax supported debt funding will be considered providing the ratio of available non-tax revenue to all similarly funded debt payments, projected five years forward, does not fall below 1.5 times projected bond payments.
  - d) Long-term fixed-rate bonds are especially appropriate when average long-term interest rates, as indicated by the Bond Buyer General Obligation 20 Bond Index, are at or below eighty-five percent of the twenty-year average index rate. Long-term bonds are less attractive when average rates for the index are at or above one hundred and fifteen percent of the twenty-year average.
  - e) Long-term general obligation, non-tax revenue, and special revenue bonds (such as income tax revenue bonds) are considered less appropriate when the City has reserves set aside for essential near-term capital funding needs and it is believed the issuance of any particular debt offering may significantly weaken the City's credit profile.
  - f) Long-term debt securitized by non-tax or assessment revenues, but not by the City's general obligation pledge, is appropriate for project funding where the tax or revenue burden rests primarily on a select group of taxpayers or beneficiaries, such as for project revenue bonds, special assessment projects, tax increment financings, or economic development projects. Prior to seeking legislative approval for these types of financings, the City's Financing Team will have formed an opinion that a particular financing would ultimately receive a rating of "A2" Moody's or "A" Standard & Poor or higher.

## **GUIDING POLICIES**

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- g) City officials will strive to structure the repayment of general obligation and special revenue income tax supported notes and bonds to achieve an aggregate pay-out ratio of all outstanding debt of this nature of fifty percent (50%) or more of the stated maturity within the upcoming ten-year period. Non-tax revenue, special assessment and other debt specifically issued to support economic development project agreements will mature in line with the life of the supported agreement, or sooner.

✓ *The City is in compliance with its debt policies.*

### **City Council Review**

Upon Council organization, a Financial Policy Review subcommittee of Council will be named by the President. 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.

✓ *The City is in compliance with its community policies.*

### **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).

## **GUIDING POLICIES**

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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.

✓ *The City is in compliance with its personnel policies.*

### **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 Department.
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.

✓ *The City is in compliance with its technology policies.*



## OVERVIEW SUMMARY

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The financial activity of the City is undertaken in accounting entities called funds. The City has several funds that have been classified in accordance with standards established by the Governmental Accounting Standards Board (GASB). Nine years of financial information are displayed for each of those funds.



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* 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. In 2025, approximately 58% of the revenues and 79% of the operating expenditures, or 50% of overall expenditures, are projected to be captured through this fund. These percentages have remained relatively consistent over the years and are projected to be similar in future years. One exception would be that the total expenditures percentage has continued to fluctuate as a result of the City's focus on Capital Improvement Program spending.

As noted in the City's guiding policies, the General Fund undesignated (or unrestricted) fund balance cannot be used to fund newly created operating expenditures or projects that are ongoing in nature. Additionally, the General Fund must maintain a minimum contingency (restricted) reserve equal to 30% of the current year General Fund operating budget. This contingency reserve may be used to offset the following: unanticipated revenue shortfalls, unexpected expenditure increases, and/or unanticipated inadequately budgeted events threatening public health or safety.

Special revenue funds are used to account for revenues derived from specific taxes, grants, or other restricted revenue sources. City ordinances (internal), or Federal and State statutes (external), specify the use and limitation of the special revenue funds. 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 Street Maintenance and Repair Fund is an example of an externally restricted fund. This fund accounts for gasoline and motor vehicle license tax revenues, which are legally restricted by the State of Ohio for the maintenance and repair of streets.

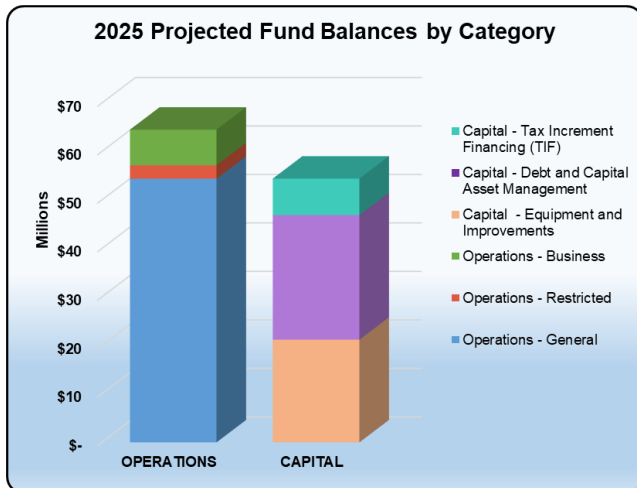
The General Bond Retirement Fund is a debt service fund for the payment of debt. The primary revenue source within the debt service fund is cash transfers from the Capital Asset Management Fund and various other funds responsible for repaying outstanding debt. Also, though not currently applicable, this fund would account for property taxes collected for the payment of voted bonds or special assessments related to the repayment of debt.

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.

## OVERVIEW SUMMARY

The City maintains two internal service funds. The Employee Benefit Fund and the BWC Administration Fund 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.



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 2025 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).

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 in 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 by the City's financial policies at a minimum of 30% of the annual operating budget. The general operations are expected to see an increase in fund balance over the next several years, as a result of projected increases to the City's largest revenue source – income tax.

## OVERVIEW SUMMARY

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- *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 are 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 Utility Fund), expenditures being offset by conservative revenue estimates (i.e. Law Enforcement Fund), or budgeting anticipated losses (i.e. Lifelong Learning Fund).

*Business Operations* – The business operations category consists of funds that are maintained in a similar manner 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 overall fund balance in this category is projected to decline over the next several years due to expenditures increasing at a greater rate than projected revenues.

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 the operation. The water surcharge, sewer surcharge, and stormwater fee are determined to be adequate for 2025. However, increases in swimming pool fees will be implemented in 2025 to adjust amounts to market rates and to cover operating costs. Additionally, City Council is excited to provide UA homeowners with a one-time holiday from solid waste fees. Even after increasing spending on roads, sewers, parks, and the community center, the City of UA has exceeded its targeted cash reserves. Therefore, the City will not be charging residential solid waste fees for the first half of 2025. This will save each household approximately \$150 (\$136 for those with a senior discount) at a total cost of \$2 million to the City. The user fees for all of these services will continue to be monitored annually to ensure the programs remain self-sustaining.

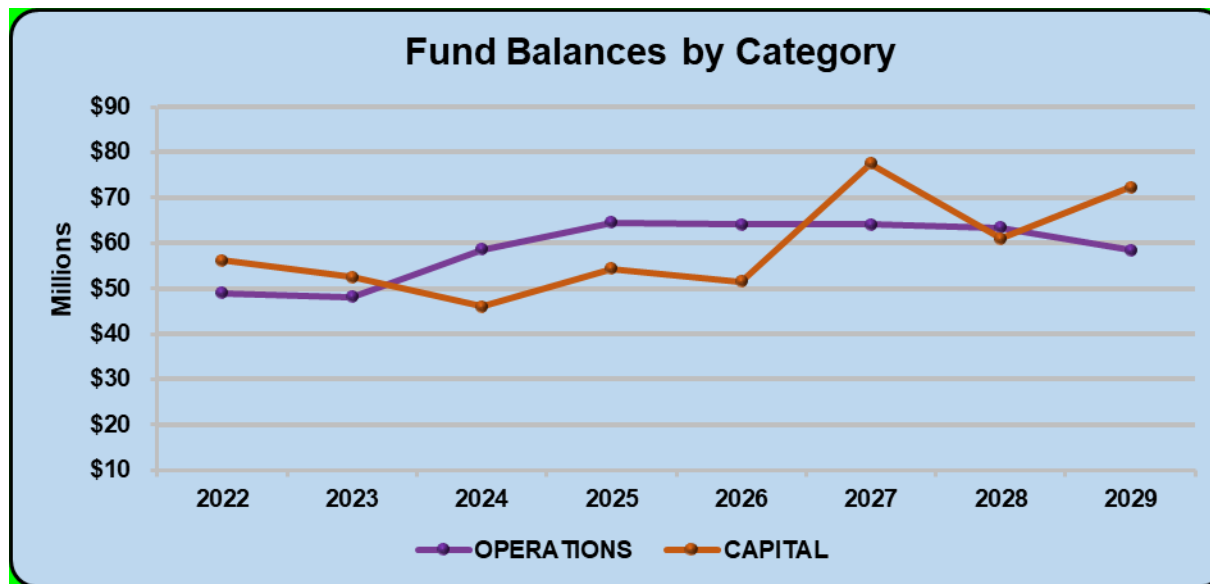
The capital category consists of capital equipment and improvements, debt service and capital asset management, and tax increment financing (TIF). The funds included in each of these categories are described in the “Funds” section of this document. A brief description of each category is provided below.

- *Capital Equipment and Improvements* – The capital equipment and improvement 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 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 vary slightly over the next several years based on projected increases in income tax revenues specifically dedicated for capital purposes and projected future debt payments. This projected excess fund balance is needed to be in compliance with the City debt policy, which states that debt funding may be considered as long as the ratio of available capital fund dollars to debt payments, projected forward seven years, does not fall below 2-to-1.

## OVERVIEW SUMMARY

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- *Tax Increment Financing* – The tax increment financing (TIF) category includes funds that 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 as a result of resources continuing to accumulate (PILOT payments). The majority of these accumulated funds will be dedicated for the repayment of debt associated with the Bob Crane Community Center.



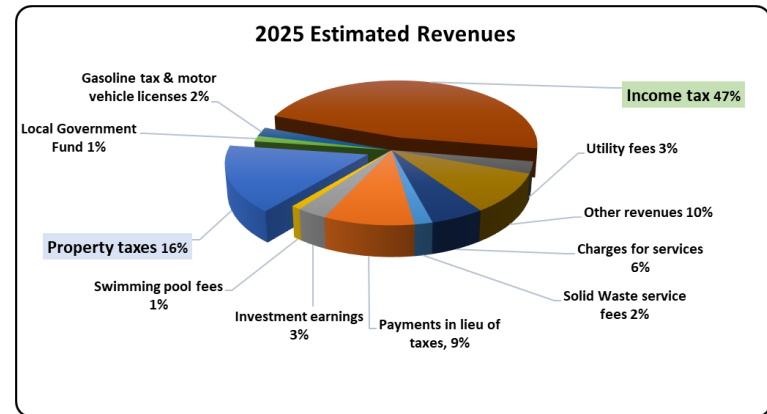


# REVENUE SUMMARY

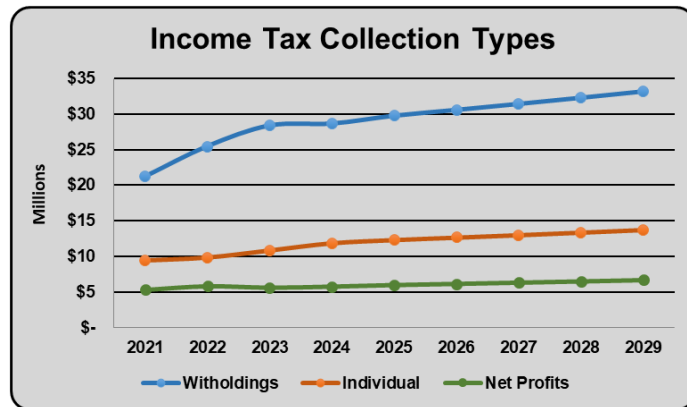
The City has limits on the resources that are needed to provide the services that enhance the quality of life of its residents. The limits are affected by a number of factors including:

- 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 2022 and 2023 and projections are provided for 2024 through 2029.



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 revenues are broken out into the following major categories: income tax, property tax, local government fund, payment in lieu of taxes, gasoline & motor vehicle license fees, water/sewer surcharge & storm water fees, solid waste fees, investment earnings, swimming pool fee and other revenue



## Income Tax

The City’s income tax rate is 2.5% and is comprised of three components: 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. 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.

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.

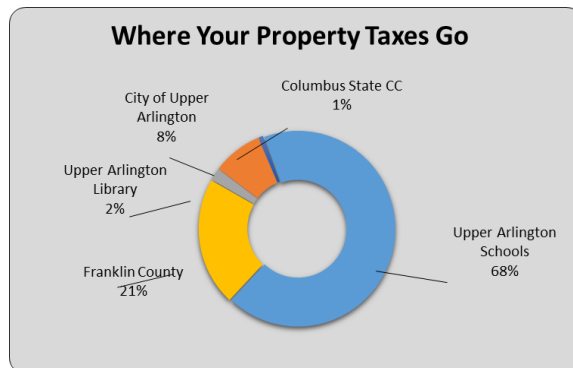
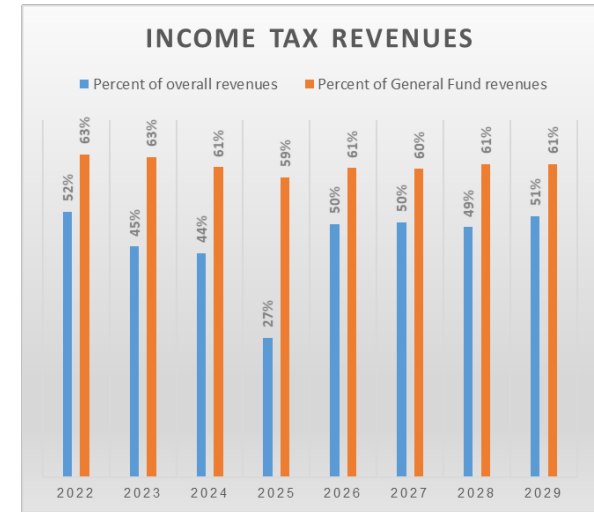
## REVENUE SUMMARY

Income tax is the largest revenue source for the City. The 2025 budget includes an estimate of \$48 million for income tax revenue, which represents 47% of overall revenues and 59% of General Fund revenue estimates. Projected increases are based on the fact that estimates have continued to exceed expectations, even in the wake of a global pandemic, and the City's proactive economic development program, which has successfully attracted and secured new businesses and helped existing businesses expand. More specifically, the revenue estimates begin to reflect projected revenues from the Gateway and Kingsdale developments that are currently underway. All future projections include a 2.75% increase.

### 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 Franklin County took place in 2023 and resulted in a 24% increase in overall valuation.

There essentially will be no change in the property tax levies (other than the amounts generated) in effect for 2025 as compared to 2024. As a reminder, the City has 5 mills that represent permanent tax levies, which means that the revenues fluctuate as the City's valuation increase or decreases. These revenues are split between the General Fund (used for any of the City's operations), the Capital Equipment Fund (restricted to pay for capital expenditures), and the Police and Fire Pension Funds (restricted to pay for the related pension costs).



The City has one voted levy, which is dedicated for the state mandated employer portion of police and fire pensions (in combination with permanent levies noted above). Voted levies are subject to the property tax rollback, which means that once a levy is approved, the amount of tax collected becomes fixed for all years of the levy. This five-year levy was authorized by the voters on November 2, 2021 and is expected to generate \$1.4 million annually.

While property tax is 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 Upper Arlington Schools, Franklin County, Columbus State Community College, and the Upper Arlington Library.

Property tax receipts for 2025 are estimated to be \$16.4 million. The remaining \$50 thousand included in this line item (consolidated presentation) is related to special assessments levied on the Lane Avenue II project as outlined in their respective development agreements. These development-related special assessments also account for the decrease in projected receipts between 2025 and 2024.

## **REVENUE SUMMARY**

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### **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. While the City expects slight increases in the future, the revenue estimate remains consistent at \$1.4 million.

### **Payments in Lieu of Taxes**

Payments in lieu of taxes refer to revenue that is associated with the implementation of the tax increment financing (TIF) economic development tool. Essentially, a TIF is financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area. To put this in simpler terms, developers pay an amount in lieu of taxes on the incremental increase in property value. The payment is made in a similar manner as property taxes and is based on current tax rates. What differs is the allocation of the payments. Rather than the payments being allocated across various entities, based on who has levied the tax, the majority of the payment is received by the City (based on negotiation with the taxing authorities) and used for the development or improvements in the surrounding area.

The City currently has fourteen separate TIF funds. Estimates in the 2025 budget have been adjusted to reflect projected property valuations. The most recent TIF agreements have been associated with the new and future developments on Lane Avenue, the Gateway project, and the projects at Kingsdale.

### **Gasoline Tax and Motor Vehicle License Fees**

The gasoline tax and motor vehicle license fee revenue allocations are based on the number of vehicles registered in the City. Gasoline tax revenues are generated by a state-enacted tax of \$.385 per gallon of gas. Motor vehicle license fees are generated based on the following methodology:

For each passenger vehicle registered in the City –

- A state levied a fee of \$20.00, of which \$6.80 is remitted to the City and the remainder is retained by the State; and
- A 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 average annual collection for the \$10.00 portion retained by the County is approximately \$150,000.

Both gasoline tax and motor vehicle license fees are deposited in the Street Construction Maintenance and Repair Fund. The projected receipts in 2025 total \$2.25 million, which is consistent with previous budget amounts.

## REVENUE SUMMARY

### Water/Sewer Surcharge and Storm Water Fees

The City charges utility surcharges based on the consumption of water as serviced by the City of Columbus. The water and sewer surcharges are currently 15% and 23% of the commodity billing, respectively. The current rates were established in 2019. It is important to note that revenues generated from the surcharges are not enough to fully cover all future maintenance and capital improvements. Therefore, many of the water and sewer related capital improvements are paid through income tax revenues.

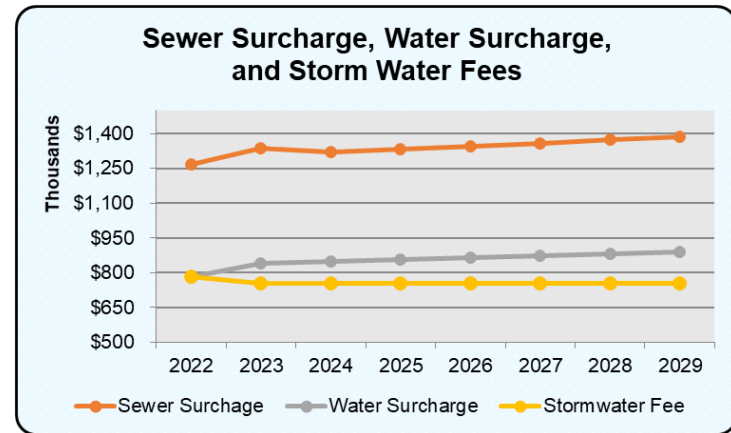
The City legislated the implementation of storm water fees in 1993 to cover the costs related to its storm water management program. One- and two-family dwellings are charged the same flat fee. Commercial and other properties rates are based on a pro-rata basis of total property area and land use. The annual stormwater fee was increased to its current amount in 2011, which is \$45 for a residential property.

The revenue generated from each fee type is deposited into a separate fund and is restricted for the maintenance of the respective system as well as for capital improvements. The projected receipts for each source are expected to be consistent with the previously adopted budget. Currently, the current fee structures are enough to fund annual maintenance, debt service from previous capital projects, and a portion of future capital projects. The fund balance and fees will continue to be monitored annually to determine if adjustments are needed in the future.

### Solid Waste Fees

The solid waste service is funded by charging residents an annual fee that covers the 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. A senior discount is also offered to qualifying property owners that apply.

Fees for the service are attributable to the property and are 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 City entered into a new five-year service contract in early 2023 which resulted in a fee increase. For 2025, a typical household would have been billed \$300.50 per year, or \$150.25 per six-month billing cycle, and qualifying senior households would have been billed \$272.00 per year, or \$136.00 per billing cycle. However, City Council is excited to provide UA homeowners with a one-time holiday from solid waste fees. Even after increasing spending on roads, sewers, parks, and the community center, the City of UA has exceeded its targeted cash reserves. Therefore, the City will not be charging residential solid waste fees for the first half of 2025. This will save each household approximately \$150 (\$136 for those with a senior discount) at a total cost of \$2 million to the City. The full amount of the fees is expected to be billed in 2026.

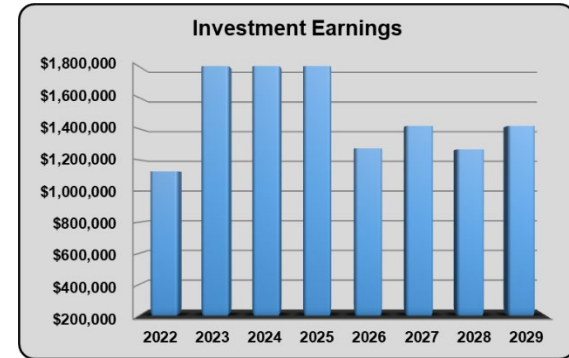


# REVENUE SUMMARY

## 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, federal agency debt securities, and commercial paper/corporate notes.

Investment earnings have fluctuated over the past couple of years due to a volatile investment market and a low interest rate environment. However, in 2024, interest rates have increased and the City's cash balances have grown which has resulted in expected interest earnings of over \$6.5 million dollars. Due to spending down of existing capital-related cash balances, and unknown interest rates, projections for 2025 have been conservatively decreased to \$3.2 million.



The City continues to monitor the investment market and implement investment strategies that will help ensure a steady stream of investment earnings will continue long-term. As economic factors continue to influence the public investment market, such as changing Federal Reserve interest rates, the City will continue to work directly with its investment advisor in order to take advantage of all potential earnings.

## Swimming Pool Fees

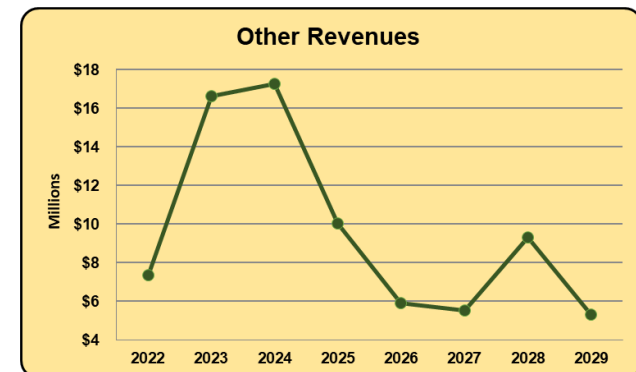
The City's three swimming pools are funded by annual membership or daily usage fees. The fees are reviewed annually to determine that market rates are being charged and operating costs are being covered.

In the 2025 budget, the revenue estimates reflect an anticipated change to fees. The adjustments to these fees can be authorized by the City Manager.

## 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 (for most of these items), 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, such as: grants/loans, licenses and permits, fines and forfeitures, hotel tax, cell tower rentals, reimbursements, etc. The majority of the components that make up this line item 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, spikes in development, or unforeseen reimbursements.

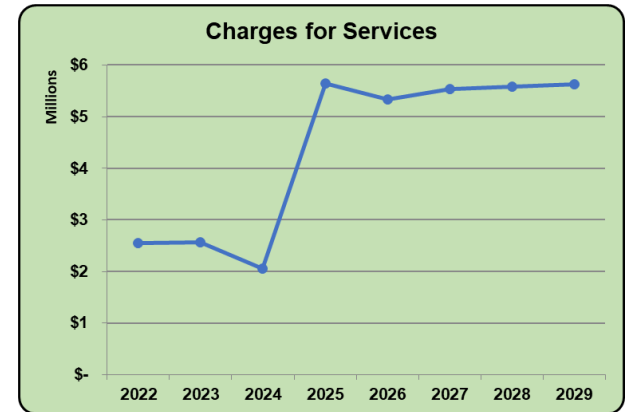


## REVENUE SUMMARY

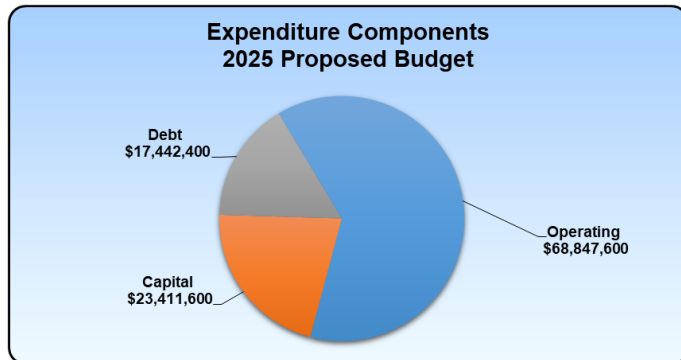
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Since infrequent streams of revenue such as grants are not guaranteed sources, they have not been included unless confirmed. In 2025, the City expects to receive grant reimbursements related to various CIP projects and donations related to the Bob Crane Community Center. Other components of the Other Revenues category such as cable franchise fees and law enforcement seizure revenue are forecasted to remain consistent in years 2025 and beyond.

Charges for services consist mainly of fees charged for recreation programs and EMS billing fees. This revenue source has been somewhat volatile over the past several years and this trend continues into 2025 and beyond. The large projected increase in 2025 is primarily related to estimated collections associated with the opening of the Bob Crane Community Center. Additionally, a large increase in EMS billing revenues is expected as a result of 2024 amount being affected by a security breach at the City's third-party billing agent.



# EXPENDITURE SUMMARY



The expenditures shown in the consolidated presentation are categorized and presented into three separate components: operating expenditures, capital investments, and debt service. Actual amounts are presented for years 2022 and 2023, the proposed budgets are presented for 2025 and 2026, and projections are presented for years 2024 and 2027-2029.

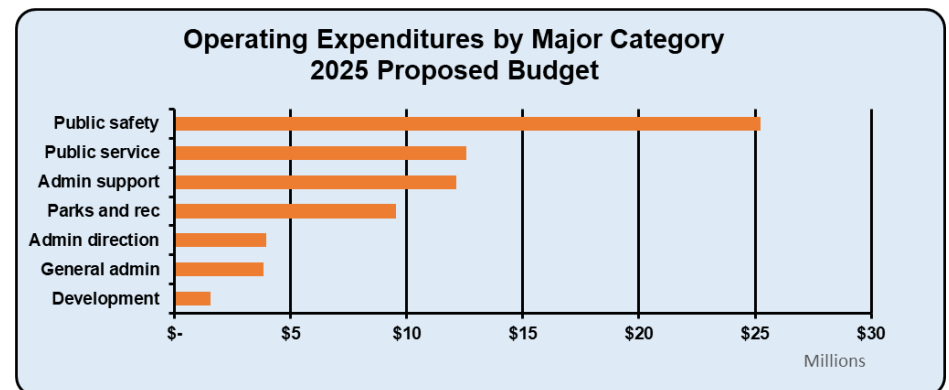
This expenditure summary will focus primarily on the operating component. To supplement this summary, the “Appendix” section includes a schedule showing the grand total of all departments’ operating expenditures, by line item, and a schedule presenting these line item totals as a percentage of total operating expenditures. The capital equipment and improvement programs

are summarized in the “Capital” section of this budget document. While the debt service component is summarized in the “Debt Summary” immediately following this section.

The total operating expenditures include funding for all departments and divisions, and the cost of providing daily services to the City. The \$68.8 million proposed budget for 2025 represents a \$9.1 million increase (15.3%) from the 2024 amended budget. In addition to personnel-related increases, the overall increase can be attributed to the anticipated opening of the Bob Crane Community Center, first year development agreement requirements, and addressing current facilities maintenance needs.

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 Services – 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; and
- General Administration – expenses such as postage and liability insurance.



## EXPENDITURE SUMMARY

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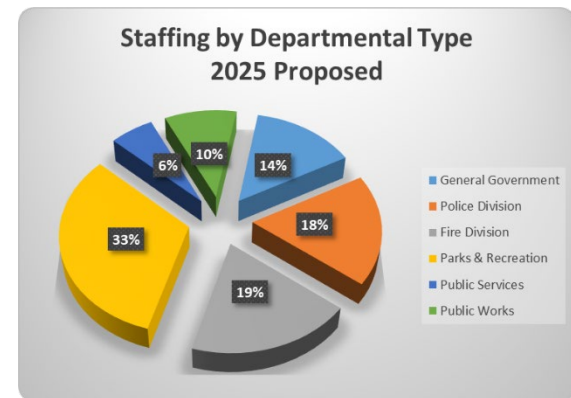
There are two main categories of the City's operating budget: personal services and other than personal services. The personal services category consists of salaries and wages, pension expenses, and fringe benefits. The other than personal services category consists of costs for supplies, non-personal services, and capital outlay. These categories will be discussed on the following pages.

### Personal Services

Personal services regularly account for over 60% of the annual budgeted operating expenditures. The 2025 proposed personal services budget includes a \$4.3 million increase (11%), from the 2024 amended budget. The increase can primarily be attributed to the proposed increases and proposed new positions, as noted below.

The 2025 proposed budget includes a total of 249 full-time positions and an additional 81.26 in full-time equivalents (FTE). This represents a net increase of 41.25 FTE's from the previously adopted budget. The following is a summary of the proposed increase in staffing.

- (1 FTE) One new position is being added within the Fire Division – *Social Worker in 2025*. This position came out as a City Council priority during their 2024 retreat. This position is being proposed to expand the services offered by the CARES program. The expansion of services would allow the City to provide improved services to older adults and provide similar levels of care coordination and services to individuals otherwise in crisis.
- (40.25 FTE) The Parks and Recreation Division is proposing the addition of part-time/seasonal positions equivalent to 40.25 full-times positions starting in 2025. These part-time/seasonal positions are being proposed to operate the Bob Crane Community Center.



The 2026 proposed budget also includes the addition of one additional position within the Parks and Recreation Department – *Aquatics Coordinator in 2026*. This position also came out as a City Council priority during their 2024 retreat. This position is being proposed to expand and strengthen the current Learn to Swim program through utilization of the swimming pool located within the Bob Crane Community Center.

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). Currently, union employees account for approximately 50% of the City's full-time employees. Contractual wage increases included in the 2025 budget include a 0.00% increase for the FOP (in negotiations), and a 3.00% increase for the IAFF and Teamsters. The FOP and IAFF contracts expire at the end of 2024 and 2025, respectfully. Due to this, no increases have been included in the budgets for the affected years beyond these expirations.



## **EXPENDITURE SUMMARY**

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City Administrative Code (155.02) 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. For 2023, the pay ranges for non-union employees were increased by 2.5% (see Appendix) and the overall budget includes for wage increases of 5% to allow for some combination of base increases, merit increases for high performance employees and other adjustments. These amounts are based on rising costs associated with inflation and the need to retain high performing employees.

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, belong 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. Most of the City's fringe benefit costs consist 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 other than personal services category includes the procurement of materials and supplies, uniforms, professional development, rents and leases, maintenance, professional services, and community support. Utility costs and building maintenance are examples of large annual expenses, as well as the contract for solid waste collection, disposal fees, and street salt. This category routinely makes up about 40% of the operating budget.

The City categorizes other than personal services by a 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.

When compared to the 2024 amended budget, most line items were maintained at or near current expenditure levels and no standard increases were included. A few line items (utilities, maintenance and repairs, payment for services) resulted in large increases due to the opening of the Bob Crane Community Center or for planned facilities maintenance projects. A breakdown and comparison of these items can be found in the department pages and the Appendix.

### **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. 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.

## **EXPENDITURE SUMMARY**

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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            | \$500,000 |
| 2) Office and building maintenance supplies | 70,000    |

### **Street Maintenance & Repair Fund**

- |                                  |           |
|----------------------------------|-----------|
| 1) Public Works – Salt           | \$250,000 |
| 2) Public Works – Asphalt        | 80,000    |
| 3) Public Works – Crack sealant  | 40,000    |
| 4) Public Works – Sign Materials | 30,000    |

## DEBT SUMMARY

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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, there are certain statutory and constitutional limitations that the City must take into consideration prior to issuing bonds. Following are brief descriptions of the most notable limitations.

- **Direct Debt Limitation:** state law provides that the net principal amount of debt of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5% of the total value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net principal amount of debt of municipal corporations cannot exceed 5.5% of the total taxation value of property.
- **Charter Millage Limitation:** Pursuant to the City's charter, a five-mill limitation is placed on the amount of taxes that may be levied to pay debt service on unvoted bonds and notes of the City.

The debt limitations described above primarily apply to general obligation (full faith and credit) debt issuances. The limitations fluctuate annually based on property valuation and the amount of applicable debt service. There are many other methods of securitizing debt issuances that are exempt from these limitations (but subject to the City's debt policy). By way of example, the City could issue special obligation debt securitized by its income tax revenues or non-tax revenues.

All the City's outstanding general obligation bonds are unvoted. The bonds vary in interest rates from 1% to 5.75% and the maturities of the bonds range from 2027 to 2049. Income tax is the main revenue source for the repayment of debt service on these unvoted issues. The City deposits 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 and fees from the EMS Billing, Water Surcharge, Sanitary Sewer Surcharge, and Stormwater Management Funds.

In addition to unvoted general obligation bonds, the City has issued four special obligation non-tax revenue bond issuances and one special obligation income tax revenue bond issuance. They are as follows:

- In 2019, \$20.34 million in special obligation non-tax revenue bonds were issued to fund the public infrastructure costs associated with the Lane II development project. Though non-tax revenues were the pledged security for the bonds, the bonds will be repaid with TIF and special assessment revenues (if necessary) generated from the development.
- In 2021, \$25.465 million in special obligation non-tax revenue bonds were issued to fund the public infrastructure costs related to the Gateway development project. Though non-tax revenues were the pledged security for the bonds, the bonds will be repaid with TIF, special assessment (if necessary), and income tax revenues generated from the development.

## DEBT SUMMARY

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- In 2022, \$17.925 million in special obligation non-tax revenue bonds were issued to fund the public infrastructure costs, primarily the structured parking facility, at the Kingsdale Center development project. Though non-tax revenues were the pledged security for the bonds, the bonds will be repaid with TIF and special assessment revenues (if necessary) generated from the development.
- In 2023, \$50.5 million in special obligation income tax revenue bonds were issued to fund the cost associated with building the Bob Crane Community Center. Though income tax revenues were the pledged security for the bonds, the bonds will be repaid through several sources, including: TIF revenues (new and old), hotel tax, and lease and income tax revenues generated from the development.
- In 2023, \$11.67 million in special obligation non-tax revenue bonds were issued to fund the tenant space at the Bob Crane Community Center. Though non-tax revenues were the pledged security for the bonds, the bonds will be repaid with lease revenues and payments in lieu of taxes generated from the tenant(s).

The City also has the following outstanding loans:

- One outstanding loan with the Ohio Public Works Commission (OPWC) that was obtained to finance a portion of the reconstruction of Tremont Road and is repaid with income tax.
- A loan with the Franklin County Infrastructure Bank Loan related to the installation of the community fiber optic network throughout the City. The loan is repaid through revenues from the City, the Upper Arlington School District, and the Upper Arlington Library.

The fund summaries include various proposed future debt issuances related to the CIP to show the potential effect on fund balances. Since these are only proposed amounts at this time, these amounts have not been included in the following debt table.

## DEBT SUMMARY

Table 1 – Expected Outstanding Debt at December 31, 2024 (*current issuances only*)

<u>Issue</u>	<u>Bond Ratings</u>		<u>Year of Maturity</u>	<u>Principal Outstanding 12/31/2024</u>
	<u>Moody's</u>	<u>S+P Global</u>		
<b>General Obligation Bonds:</b>				
2017 Various Purpose Bonds	Aaa	AAA	2027	\$ 2,285,000
2019 Various Purpose Bonds	Aaa	AAA	2027	1,945,000
2015 Refunding Bonds	Aaa	AAA	2028	2,627,000
2014 Refunding Bonds	Aaa	AAA	2030	3,495,000
2015 Various Purpose Bonds	Aaa	AAA	2034	11,168,000
2018 Various Purpose Bonds	Aaa	AAA	2038	9,490,000
2016 Various Purpose Bonds	Aaa	AAA	2036	9,785,000
2020 Refunding Bonds	Aaa	AAA	2042	3,045,000
2022 Various Purpose Bonds			2042	19,270,000
2020 Various Purpose Bonds	Aaa	AAA	2049	17,530,000
<b>Total General Obligation Bonds</b>				<b>80,640,000</b>
<b>Ohio Public Works Commission (OPWC) Loan:</b>				
Tremont Road			2041	1,725,636
<b>Total OPWC Loan</b>				<b>1,725,636</b>
<b>Franklin County Infrastructure Bank (FCIB) Loan:</b>				
2016 Fiber Optic Network Loan			2025	235,570
<b>Total FCIB Loan</b>				<b>235,570</b>
<b>Special Obligation Nontax Revenue Bonds</b>				
2019 Lane Avenue Mixed Use (Lane II)	Aa1	AAA	2052	19,755,000
2021 Arlington Gateway Mixed Use	Aa1	AAA	2053	25,460,000
2022 Kingsdale Garage Mixed Use	Aa1	AAA	2053	17,925,000
2023 Community Center				48,465,000
2023 Community Center - Office Portion				11,670,000
<b>Total Special Obligation Nontax Revenue Bonds</b>				<b>123,275,000</b>
<b>Total Bonds and Loans Outstanding</b>				<b>\$ 205,876,206</b>

## DEBT SUMMARY

**Table 2 – Future Debt Service**

Year	General Obligation Bonds		Special Obligation Nontax Revenue Bonds		OPWC Loans		FCIB Loans		Total		
	Principal	Interest	Principal	Interest	Principal	Interest	FCIB Loans	Interest	Principal	Interest	Total
2023	\$ 6,465,000	\$ 3,311,302	\$ 275,000	\$ 1,510,600	\$ 114,018	\$ -	\$ 114,827	\$ 5,471	\$ 6,968,845	\$ 4,827,373	\$ 11,796,218
2024	5,470,000	3,088,100	315,000	1,502,350	104,584	-	116,788	3,510	6,006,372	4,593,960	10,600,332
2025	5,595,000	2,920,170	855,000	1,489,800	104,584	-	118,782	1,517	6,673,366	4,411,487	11,084,853
2026	5,800,000	2,733,471	885,000	1,460,900	104,584	-	-	-	6,789,584	4,194,371	10,983,955
2027	5,970,000	2,551,736	940,000	1,437,700	104,584	-	-	-	7,014,584	3,989,436	11,004,020
							<b>Subtotal 2022-2027</b>		<b>\$ 33,452,751</b>	<b>\$ 22,016,627</b>	<b>\$ 55,469,378</b>
2028-2032	26,350,000	9,883,293	5,290,000	6,665,950	522,920	-	-	-	32,162,920	16,549,243	48,712,163
2033-2037	20,260,000	5,472,147	6,725,000	5,515,950	522,920	-	-	-	27,507,920	10,988,097	38,496,017
2038-2042	11,970,000	2,214,650	8,220,000	4,284,250	366,047	-	-	-	20,556,047	6,498,900	27,054,947
2043-2047	3,270,000	414,187	9,825,000	2,956,300	-	-	-	-	13,095,000	3,370,487	16,465,487
2048-2052	1,425,000	48,263	11,120,000	1,298,600	-	-	-	-	12,545,000	1,346,863	13,891,863
2053	-	-	1,355,000	40,650	-	-	-	-	1,355,000	40,650	1,395,650
<b>Total</b>	<b>\$ 92,575,000</b>	<b>\$ 32,637,319</b>	<b>\$ 45,805,000</b>	<b>\$ 28,163,050</b>	<b>\$ 1,944,241</b>	<b>\$ -</b>	<b>\$ 350,397</b>	<b>\$ 10,498</b>	<b>\$ 140,674,638</b>	<b>\$ 60,810,867</b>	<b>\$ 201,485,505</b>

**Table 3 – Debt Repayment (by Funding Source) 2023 – 2027**

	General	Capital	General	Community	Sanitary		Stormwater	Kingsdale	LAMU	Lane II	Gateway	Total	
		Asset	Bond	Fiber	EMS	Sewer							Water
		Management	Retirement	Optic	Billing	Surcharge	Surcharge	Core TIF	TIF	TIF	TIF		
2023	\$ -	\$ 8,040,563	\$ 1,602,183	\$ 120,298	\$ 431,095	\$ 7,510	\$ 97,333	\$ 269,513	\$ 335,000	\$ 830,100	\$ -	\$ 11,796,218	
2024	-	7,693,152	549,425	120,298	435,548	7,512	87,912	269,553	333,000	838,600	202,700	10,600,332	
2025	63,300	7,646,260	293,600	120,298	436,270	7,505	87,832	269,312	331,000	847,200	919,700	11,084,853	
2026	64,000	7,663,874	269,200	-	436,390	7,518	87,990	269,794	333,000	855,900	933,600	10,983,955	
2027	64,600	7,661,366	275,300	-	432,900	7,495	87,715	268,951	330,900	864,700	947,600	11,004,020	
<b>Total</b>	<b>\$ 191,900</b>	<b>\$ 38,705,215</b>	<b>\$ 2,989,708</b>	<b>\$ 360,894</b>	<b>\$ 2,172,203</b>	<b>\$ 37,540</b>	<b>\$ 448,782</b>	<b>\$ 313,009</b>	<b>\$ 1,347,123</b>	<b>\$ 1,662,900</b>	<b>\$ 4,236,500</b>	<b>\$ 3,003,600</b>	<b>\$ 55,469,378</b>

Note: Amounts may vary from the amounts reported in the fund summaries due to rounding.

# FUND SUMMARIES

## CONSOLIDATED PRESENTATION

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Income tax	\$ 41,137,082	\$ 44,828,881	\$ 46,273,900	\$ 48,049,100	\$ 49,366,900	\$ 50,721,000	\$ 52,115,000	\$ 53,548,000
Property taxes, rollbacks & assessments	13,300,643	13,880,827	17,380,500	16,422,800	16,575,500	17,324,700	16,813,500	17,496,700
Payments in lieu of taxes	3,399,684	4,269,617	4,191,400	9,556,100	9,415,500	9,509,700	9,584,700	9,680,700
Local government fund	1,351,582	1,360,139	1,397,200	1,397,200	1,397,200	1,397,200	1,397,200	1,397,200
Gasoline tax & motor vehicle licenses fees	2,199,922	2,281,499	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Water, sanitary sewer & stormwater fees	2,830,493	2,934,012	2,930,000	2,941,000	2,963,000	2,985,000	3,008,000	3,031,000
Solid waste service fees	2,969,112	3,895,405	3,900,000	1,900,000	3,900,000	3,900,000	3,900,000	3,900,000
Swimming pool fees	899,990	975,731	990,000	1,013,800	1,038,800	1,049,200	1,059,700	1,070,300
Investment earnings	1,125,740	5,477,297	6,584,000	3,166,000	1,273,000	1,417,000	1,267,000	1,417,000
Charges for services	2,557,105	2,568,875	2,053,200	5,647,000	5,328,000	5,534,000	5,582,000	5,631,000
Other revenues	7,367,344	16,654,817	17,293,600	10,023,700	5,919,100	5,523,500	9,308,400	5,318,100
<b>Total revenues</b>	<b>79,138,697</b>	<b>99,127,100</b>	<b>105,243,800</b>	<b>102,366,700</b>	<b>99,427,000</b>	<b>101,611,300</b>	<b>106,285,500</b>	<b>104,740,000</b>
<i>Growth in revenue</i>	11.04%	25.26%	6.17%	-3.17%	-2.87%	2.20%	4.60%	-1.45%
<b>Operating expenditures:</b>								
Public Safety	19,384,914	20,935,129	23,805,100	25,217,300	26,201,500	26,791,000	27,393,700	28,010,000
Parks and Recreation	5,396,471	5,909,316	6,922,500	9,538,900	10,009,000	10,233,900	10,463,800	10,698,900
Community Development	1,297,420	1,685,020	1,547,000	1,563,300	1,661,900	1,699,300	1,737,500	1,776,600
Public Services	9,137,658	10,138,561	11,714,400	12,563,800	12,742,800	12,933,400	13,080,600	13,278,000
Administrative Direction	2,418,596	2,738,271	3,792,600	3,966,600	4,812,600	4,869,800	4,979,400	5,091,500
Administrative Support	8,825,567	7,306,886	8,380,900	12,147,100	11,864,800	12,084,300	12,318,900	12,561,600
General Administration	2,873,605	3,028,473	3,540,000	3,850,600	4,081,300	4,172,000	4,264,700	4,359,500
Total operating expenditures	49,334,231	51,741,656	59,702,500	68,847,600	71,373,900	72,783,700	74,238,600	75,776,100
<i>Growth in operating expenditures</i>	12.14%	4.88%	15.39%	15.32%	3.67%	1.98%	2.00%	2.07%
<b>Capital outlay:</b>								
Capital equipment	2,928,552	2,185,182	3,864,900	3,594,800	-	-	-	-
Capital improvements - CIP	16,367,349	15,159,247	28,088,600	19,316,800	15,413,600	24,269,400	29,873,400	23,077,400
Capital improvements - Community Center/Office	4,645,189	71,987,820	11,400,000	500,000	-	-	-	-
Capital improvements - TIF	17,298,155	45,624	-	-	-	-	-	-
Total capital outlay	41,239,245	89,377,873	43,353,500	23,411,600	15,413,600	24,269,400	29,873,400	23,077,400
<b>Debt service:</b>								
Principal and interest payments - current debt	9,383,997	14,084,589	16,793,300	15,496,100	16,021,500	16,071,600	16,042,600	15,307,600
Principal and interest payments - proposed debt	-	-	-	1,646,300	1,646,300	5,057,700	5,057,700	6,809,800
Debt Issuance costs	836,548	1,353,206	-	300,000	-	400,000	-	300,000
Total debt service	10,220,545	15,437,795	16,793,300	17,442,400	17,667,800	21,529,300	21,100,300	22,417,400
<b>Total expenditures</b>	<b>100,794,021</b>	<b>156,557,324</b>	<b>119,849,300</b>	<b>109,701,600</b>	<b>104,455,300</b>	<b>118,582,400</b>	<b>125,212,300</b>	<b>121,270,900</b>
<b>Other financing sources:</b>								
Proceeds of bonds, notes and leases	38,986,412	66,503,400	-	19,973,700	-	41,167,700	-	20,938,700
<b>Total other financing sources</b>	<b>38,986,412</b>	<b>66,503,400</b>	<b>-</b>	<b>19,973,700</b>	<b>-</b>	<b>41,167,700</b>	<b>-</b>	<b>20,938,700</b>
Excess (def) of revenues & other financing sources over expenditures	17,331,088	9,073,176	(14,605,500)	12,638,800	(5,028,300)	24,196,600	(18,926,800)	4,407,800
Beginning consolidated balances	86,685,279	105,123,901	116,782,655	104,645,964	118,923,764	115,614,464	141,569,064	124,440,264
Lapsed encumbrances	1,107,534	2,585,578	790,436	-	-	-	-	-
Anticipated lapses of appropriations	-	-	1,678,373	1,639,000	1,719,000	1,758,000	1,798,000	1,838,000
<b>Ending consolidated balances</b>	<b>\$ 105,123,901</b>	<b>\$ 116,782,655</b>	<b>\$ 104,645,964</b>	<b>\$ 118,923,764</b>	<b>\$ 115,614,464</b>	<b>\$ 141,569,064</b>	<b>\$ 124,440,264</b>	<b>\$ 130,686,064</b>
<b>Breakdown of Fund Balance:</b>								
<b>Operating:</b>								
General (including General Fund reserve)	\$ 38,104,845	\$ 42,052,243	\$ 46,825,002	\$ 54,386,202	\$ 55,131,902	\$ 56,558,302	\$ 57,312,502	\$ 53,915,802
Restricted	2,971,251	4,304,608	3,264,938	2,753,338	2,237,438	1,648,838	1,037,338	352,438
Business	7,895,708	9,138,246	8,476,420	7,369,420	6,681,120	5,900,320	5,046,720	4,166,820
Total operating funds balance	48,971,804	55,495,097	58,566,360	64,508,960	64,050,460	64,107,460	63,396,560	58,435,060
<b>Capital:</b>								
Capital equipment and improvements	30,665,918	31,585,488	16,324,634	21,188,534	14,942,534	40,412,434	23,058,634	34,286,034
Debt service and capital asset management	20,645,281	22,973,404	23,631,404	25,676,504	28,074,304	27,443,804	27,217,804	25,962,604
Tax increment financing	4,840,898	6,728,666	6,123,566	7,549,766	8,547,166	9,605,366	10,767,266	12,002,366
Total capital funds balance	56,152,097	61,287,558	46,079,604	54,414,804	51,564,004	77,461,604	61,043,704	72,251,004
<b>Ending consolidated balances</b>	<b>\$ 105,123,901</b>	<b>\$ 116,782,655</b>	<b>\$ 104,645,964</b>	<b>\$ 118,923,764</b>	<b>\$ 115,614,464</b>	<b>\$ 141,569,064</b>	<b>\$ 124,440,264</b>	<b>\$ 130,686,064</b>

# FUND SUMMARIES

## CONSOLIDATED PRESENTATION (by Operation) - FISCAL YEAR 2025

	Operations				Capital					Combined Total
	General	Restricted	Business	Total Operations	Capital Equipment	Capital Improvements	Debt and Capital Asset Management	Tax Increment Financing (TIF)	Total Capital	
<b>Revenues:</b>										
Income tax	\$ 34,595,400	\$ -	\$ -	\$ 34,595,400	\$ -	\$ -	\$ 13,453,700	\$ -	\$ 13,453,700	\$ 48,049,100
Property taxes, rollbacks & assessments	14,886,600	-	-	14,886,600	1,485,900	-	-	50,300	1,536,200	16,422,800
Payments in lieu of taxes	-	-	-	-	-	-	-	9,556,100	9,556,100	9,556,100
Local government fund	1,397,200	-	-	1,397,200	-	-	-	-	-	1,397,200
Gas, BMV fees	-	2,250,000	-	2,250,000	-	-	-	-	-	2,250,000
Water, sewer & stormwater fees	-	-	2,941,000	2,941,000	-	-	-	-	-	2,941,000
Solid waste service fees	-	-	1,900,000	1,900,000	-	-	-	-	-	1,900,000
Swimming pool fees	-	-	1,013,800	1,013,800	-	-	-	-	-	1,013,800
Investment earnings	2,512,000	64,000	115,000	2,691,000	-	475,000	-	-	475,000	3,166,000
Charge for services	5,584,000	63,000	-	5,647,000	-	-	-	-	-	5,647,000
Other revenue	4,366,200	438,500	1,500	4,806,200	322,000	4,895,500	-	-	5,217,500	10,023,700
<b>Total revenues</b>	<b>63,341,400</b>	<b>2,815,500</b>	<b>5,971,300</b>	<b>72,128,200</b>	<b>1,807,900</b>	<b>5,370,500</b>	<b>13,453,700</b>	<b>9,606,400</b>	<b>30,238,500</b>	<b>102,366,700</b>
<b>Expenditures:</b>										
<i>Operating</i>										
Public Safety	24,946,700	270,600	-	25,217,300	-	-	-	-	-	25,217,300
Parks and Recreation	8,383,300	15,000	1,140,600	9,538,900	-	-	-	-	-	9,538,900
Community Development	1,563,300	-	-	1,563,300	-	-	-	-	-	1,563,300
Public Service	3,098,200	2,861,800	6,528,800	12,488,800	-	75,000	-	-	75,000	12,563,800
Administrative Direction	3,966,600	-	-	3,966,600	-	-	-	-	-	3,966,600
Administrative Support	9,409,400	57,200	-	9,466,600	133,500	-	3,200	2,543,800	2,680,500	12,147,100
General Administration	3,850,600	-	-	3,850,600	-	-	-	-	-	3,850,600
<i>Capital outlay</i>										
Capital equipment	-	30,000	493,000	523,000	3,071,800	-	-	-	3,071,800	3,594,800
Capital improvements - CIP	-	-	1,010,800	1,010,800	-	18,306,000	-	-	18,306,000	19,316,800
Capital improvements - Community Center	-	-	-	-	-	500,000	-	-	500,000	500,000
<i>Debt service</i>										
Debt payments	-	-	-	-	-	-	17,142,400	-	17,142,400	17,142,400
<b>Total expenditures</b>	<b>55,218,100</b>	<b>3,234,600</b>	<b>9,173,200</b>	<b>67,625,900</b>	<b>3,205,300</b>	<b>19,181,000</b>	<b>17,145,600</b>	<b>2,543,800</b>	<b>42,075,700</b>	<b>109,701,600</b>
Net revenue over/(under) expenditures	8,123,300	(419,100)	(3,201,900)	4,502,300	(1,397,400)	(13,810,500)	(3,691,900)	7,062,600	(11,837,200)	(7,334,900)
<b>Other financing sources(uses) and intra-city services</b>										
Intra-city services	47,000	-	(47,000)	-	-	-	-	-	-	-
Transfer/Advance in	12,612,500	-	2,300,000	14,912,500	600,000	5,818,400	17,142,400	-	23,560,800	38,473,300
Transfer/Advance out	(14,860,600)	(92,500)	(158,100)	(15,111,200)	-	(6,320,300)	(11,405,400)	(5,636,400)	(23,362,100)	(38,473,300)
<b>Total other financing sources(uses) and intra-city services</b>	<b>(2,201,100)</b>	<b>(92,500)</b>	<b>2,094,900</b>	<b>(198,700)</b>	<b>600,000</b>	<b>19,471,800</b>	<b>5,737,000</b>	<b>(5,636,400)</b>	<b>20,172,400</b>	<b>19,973,700</b>
Net change in fund balance	5,922,200	(511,600)	(1,107,000)	4,303,600	(797,400)	5,661,300	2,045,100	1,426,200	8,335,200	12,638,800
Beginning balance	46,825,002	3,264,938	8,476,420	58,566,360	1,580,156	14,744,478	23,631,404	6,123,566	46,079,604	104,645,964
Lapsed encumbrances	-	-	-	-	-	-	-	-	-	-
Anticipated appropriation lapses (3%)	1,639,000	-	-	1,639,000	-	-	-	-	-	1,639,000
<b>Ending balance</b>	<b>\$ 54,386,202</b>	<b>\$ 2,753,338</b>	<b>\$ 7,369,420</b>	<b>\$ 64,508,960</b>	<b>\$ 782,756</b>	<b>\$ 20,405,778</b>	<b>\$ 25,676,504</b>	<b>\$ 7,549,766</b>	<b>\$ 54,414,804</b>	<b>\$ - \$ 118,923,764</b>

**Note:** The General Operations balance includes the contingency reserve required by Council Policy.



## **FUND SUMMARIES – Operations – General**

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

### **General Fund**

This fund was established as 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 was established 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 was established 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 was established to provide 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 Fire Pension Funds**

The presentation is the consolidation of three individual 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 Police & Fire Pension levies currently levied at .97 of one mill. The voted levy is set to expire in 2027.

# FUND SUMMARIES - Operations - General

<b>GENERAL FUND</b>								
	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
<b>Revenues:</b>								
Property tax	\$ 9,135,636	\$ 9,122,559	\$ 11,305,000	\$ 11,583,600	\$ 11,699,000	\$ 12,284,000	\$ 11,816,000	\$ 12,407,000
Income tax	29,631,959	32,277,263	33,317,200	34,595,400	35,544,200	36,519,100	37,523,000	38,555,000
Local government fund	1,351,582	1,360,139	1,397,200	1,397,200	1,397,200	1,397,200	1,397,200	1,397,200
Investment earnings	995,469	2,954,806	3,700,000	2,500,000	1,000,000	1,010,000	1,020,000	1,030,000
Other revenues	5,740,160	5,755,710	5,130,000	8,840,200	9,031,600	9,290,500	9,374,600	9,477,200
<b>Total revenues</b>	<b>46,854,806</b>	<b>51,470,477</b>	<b>54,849,400</b>	<b>58,916,400</b>	<b>58,672,000</b>	<b>60,500,800</b>	<b>61,130,800</b>	<b>62,866,400</b>
<b>Other sources:</b>								
Intra-city services reimbursement:								
Tax Incentive Review Fund	5,000	5,000	1,270	-	-	-	-	-
Sanitary Sewer Fund	24,943	12,888	20,000	20,000	20,000	20,000	20,000	20,000
Water Surcharge Fund	10,572	9,109	12,000	12,000	12,000	12,000	12,000	12,000
Stormwater Management Fund	23,847	10,884	15,000	15,000	15,000	15,000	15,000	15,000
Transfers in from other funds:								
Police and Fire Pension Funds	2,629,871	2,687,290	2,986,000	3,400,000	3,500,000	3,622,500	3,749,300	3,880,500
Life Long Learning and Leisure Fund	48,531	-	-	-	-	-	-	-
Repayment of previously advanced funds:								
EMS Billing Fund	-	-	-	400,000	100,000	100,000	100,000	500,000
Infrastructure Improvement Fund	-	-	5,000,000	6,100,000	-	-	-	-
Community Fiber Optic Fund	100,000	100,000	100,000	100,000	200,000	200,000	200,000	200,000
Horizon TIF Fund	350,000	-	-	-	-	-	-	-
Kingsdale Core TIF Fund	209,000	-	-	-	-	-	-	-
Lane Avenue TIF Fund	50,000	-	-	-	-	-	-	-
Lane Avenue Mixed Use TIF Fund	100,000	100,000	-	-	-	-	-	-
Tremont Road TIF Fund	50,100	37,000	37,500	37,500	29,100	-	-	-
West Lane - Northwest TIF Fund	64,000	12,000	12,000	15,000	15,000	15,000	15,000	15,000
<b>Total other sources</b>	<b>3,665,864</b>	<b>2,974,171</b>	<b>8,183,770</b>	<b>10,099,500</b>	<b>3,891,100</b>	<b>3,984,500</b>	<b>4,111,300</b>	<b>4,642,500</b>
<b>Total revenues and other sources</b>	<b>50,520,670</b>	<b>54,444,648</b>	<b>63,033,170</b>	<b>69,015,900</b>	<b>62,563,100</b>	<b>64,485,300</b>	<b>65,242,100</b>	<b>67,508,900</b>
<b>Other revenues breakdown:</b>								
	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Licenses and permits	\$ 2,035,777	\$ 2,104,754	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 1,667,000	\$ 1,667,000	\$ 1,684,000
Charges for services	1,820,538	1,837,949	1,840,000	4,484,000	4,640,000	4,846,000	4,894,000	4,943,000
Fines and forfeitures	171,070	186,399	175,000	175,000	175,000	175,000	175,000	175,000
Cable TV franchise fees	455,446	440,618	505,000	510,000	515,000	520,000	525,000	530,000
Hotel tax	325,084	370,446	350,000	354,000	358,000	362,000	366,000	370,000
Miscellaneous	371,588	371,365	256,000	1,309,200	1,331,600	1,354,500	1,377,600	1,401,200
Reimbursements	560,657	444,179	354,000	358,000	362,000	366,000	370,000	374,000
	<b>5,740,160</b>	<b>5,755,710</b>	<b>5,130,000</b>	<b>8,840,200</b>	<b>9,031,600</b>	<b>9,290,500</b>	<b>9,374,600</b>	<b>9,477,200</b>

# FUND SUMMARIES - Operations - General

<b>GENERAL FUND</b>									
	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>	
<b>Expenditures:</b>									
Police Division	\$ 9,263,115	\$ 10,511,660	\$ 11,714,300	\$ 12,262,800	\$ 12,715,600	\$ 13,001,700	\$ 13,294,200	\$ 13,593,300	
Fire Division	9,774,876	10,067,351	11,669,300	12,519,900	13,041,000	13,334,400	13,634,400	13,941,200	
Parks and Recreation	4,494,142	4,874,304	5,829,800	8,383,300	8,736,400	8,933,000	9,134,000	9,339,500	
Community Development	1,297,420	1,685,020	1,547,000	1,563,300	1,661,900	1,699,300	1,737,500	1,776,600	
Public Service Administration	1,062,847	1,264,521	1,260,600	1,397,800	1,480,400	1,513,700	1,547,800	1,582,600	
Public Works Division	1,146,910	1,267,433	1,498,200	1,700,400	1,796,600	1,837,000	1,878,300	1,920,600	
City Manager	1,406,198	1,552,495	2,017,600	2,087,400	2,842,700	2,906,700	2,972,100	3,039,000	
City Attorney	647,259	695,201	934,200	983,700	1,066,900	1,090,900	1,115,400	1,140,500	
City Clerk	219,682	236,856	304,000	334,800	343,100	350,800	358,700	366,800	
City Council	119,633	130,785	174,700	208,900	208,100	212,800	217,600	222,500	
Finance (including Clerk of Court)	1,182,434	1,390,497	1,490,600	1,638,800	1,742,500	1,781,700	1,821,800	1,862,800	
Information Technology	1,459,131	1,646,070	1,931,200	2,522,200	2,547,400	2,604,700	2,663,300	2,723,200	
Facilities Maintenance	4,606,145	2,494,286	3,068,400	4,818,400	4,681,100	4,786,400	4,894,100	5,004,200	
Board of Health	348,153	366,018	388,600	400,000	415,000	424,300	433,800	443,600	
General Administration	2,818,796	3,000,324	3,490,000	3,800,600	4,031,300	4,122,000	4,214,700	4,309,500	
<i>Total operating expenditures</i>	<u>39,846,741</u>	<u>41,182,821</u>	<u>47,318,500</u>	<u>54,622,300</u>	<u>57,310,000</u>	<u>58,599,400</u>	<u>59,917,700</u>	<u>61,265,900</u>	
<i>Net revenue over (under) operating expenditures</i>	<i>10,673,929</i>	<i>13,261,827</i>	<i>15,714,670</i>	<i>14,393,600</i>	<i>5,253,100</i>	<i>5,885,900</i>	<i>5,324,400</i>	<i>6,243,000</i>	
<b>Other uses:</b>									
Transfers out to other funds:									
EMS Billing Fund	29,103	20,602	59,000	60,000	60,000	60,000	60,000	60,000	
Civil Service Fund	20,000	-	-	-	-	-	-	-	
Economic Development Fund	500,000	250,000	250,000	2,500,000	500,000	500,000	500,000	500,000	
Solid Waste Fund	-	-	-	2,000,000	-	-	-	-	
Capital Equipment Fund	240,000	240,000	240,000	500,000	500,000	500,000	500,000	500,000	
Technology Fund	75,000	75,000	75,000	100,000	100,000	100,000	100,000	100,000	
Infrastructure Improvement Fund	7,250,000	5,932,500	1,250,000	3,500,000	3,000,000	3,000,000	3,000,000	8,000,000	
Community Fiber Optic Fund	68,400	68,400	68,400	68,400	68,400	68,400	68,400	68,400	
Swimming Pools Fund	-	-	-	300,000	200,000	200,000	200,000	200,000	
General Bond Retirement Fund (current)	-	-	740,800	1,595,900	1,710,800	1,725,200	1,752,200	1,772,700	
Advances out to other funds:									
EMS Billing Fund	-	200,000	1,700,000	-	-	-	-	-	
Infrastructure Improvement Fund	-	3,000,000	8,100,000	-	-	-	-	-	
Kingsdale Center TIF Fund	-	-	134,100	-	-	-	-	-	
<i>Total other sources</i>	<u>8,182,503</u>	<u>9,786,502</u>	<u>12,617,300</u>	<u>10,624,300</u>	<u>6,139,200</u>	<u>6,153,600</u>	<u>6,180,600</u>	<u>11,201,100</u>	
<b>Total expenditures and other uses</b>	<b>48,029,244</b>	<b>50,969,323</b>	<b>59,935,800</b>	<b>65,246,600</b>	<b>63,449,200</b>	<b>64,753,000</b>	<b>66,098,300</b>	<b>72,467,000</b>	
Excess (def) of revenues and other sources over expenditures and other uses	2,491,426	3,475,325	3,097,370	3,769,300	(886,100)	(267,700)	(856,200)	(4,958,100)	
Fund balances at beginning of year	28,445,687	31,089,824	34,761,336	39,536,995	44,945,295	45,778,195	47,268,495	48,210,295	
Lapsed encumbrances/appropriations	152,711	196,187	258,289	-	-	-	-	-	
Anticipated appropriation lapses	-	-	1,420,000	1,639,000	1,719,000	1,758,000	1,798,000	1,838,000	
<b>Fund balance at end of year</b>	<b>\$ 31,089,824</b>	<b>\$ 34,761,336</b>	<b>\$ 39,536,995</b>	<b>\$ 44,945,295</b>	<b>\$ 45,778,195</b>	<b>\$ 47,268,495</b>	<b>\$ 48,210,295</b>	<b>\$ 45,090,195</b>	
<b>Breakdown of fund balance:</b>									
Restricted ending fund balance**	12,934,950	13,433,130	14,195,550	16,386,690	17,193,000	17,579,820	17,975,310	18,379,770	
Unrestricted ending fund balance	18,154,874	21,328,206	25,341,445	28,558,605	28,585,195	29,688,675	30,234,985	26,710,425	
<i>Fund balance to operating expenditures</i>	<i>78%</i>	<i>84%</i>	<i>84%</i>	<i>82%</i>	<i>80%</i>	<i>81%</i>	<i>80%</i>	<i>74%</i>	

\*\* - Amount represents the minimum contingency reserve required by Council Policy (30%).

## FUND SUMMARIES - Operations - General

### EMERGENCY MEDICAL SERVICES (EMS) BILLING FUND

	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Revenues:</b>								
EMS fees	\$ 673,328	\$ 666,640	\$ 150,000	\$ 1,100,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000
Other revenues	-	661	-	-	-	-	-	-
<i>Total revenues</i>	<u>673,328</u>	<u>667,301</u>	<u>150,000</u>	<u>1,100,000</u>	<u>625,000</u>	<u>625,000</u>	<u>625,000</u>	<u>625,000</u>
<b>Other sources:</b>								
Transfers in from other funds:								
General Fund	29,103	20,602	59,000	60,000	60,000	60,000	60,000	60,000
Advances in from other funds:								
General Fund	-	200,000	1,700,000	-	-	-	-	-
<i>Total other sources</i>	<u>29,103</u>	<u>220,602</u>	<u>1,759,000</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
<b>Total revenues and other sources</b>	<b><u>702,431</u></b>	<b><u>887,903</u></b>	<b><u>1,909,000</u></b>	<b><u>1,160,000</u></b>	<b><u>685,000</u></b>	<b><u>685,000</u></b>	<b><u>685,000</u></b>	<b><u>685,000</u></b>
<b>Expenditures:</b>								
Fire Division								
Operating	127,564	125,330	145,000	164,000	164,000	167,700	171,500	175,400
Capital equipment	60,090	424,328	1,500,000	-	-	-	-	-
<i>Total expenditures</i>	<u>187,654</u>	<u>549,658</u>	<u>1,645,000</u>	<u>164,000</u>	<u>164,000</u>	<u>167,700</u>	<u>171,500</u>	<u>175,400</u>
<b>Other uses:</b>								
Transfers out to other funds:								
General Bond Retirement Fund	434,825	431,095	435,600	436,300	436,400	432,900	436,200	-
Repayment of previously advanced funds:								
General Fund	-	-	-	400,000	100,000	100,000	100,000	500,000
<i>Total other sources</i>	<u>434,825</u>	<u>431,095</u>	<u>435,600</u>	<u>836,300</u>	<u>536,400</u>	<u>532,900</u>	<u>536,200</u>	<u>500,000</u>
<b>Total expenditures and other uses</b>	<b><u>622,479</u></b>	<b><u>980,753</u></b>	<b><u>2,080,600</u></b>	<b><u>1,000,300</u></b>	<b><u>700,400</u></b>	<b><u>700,600</u></b>	<b><u>707,700</u></b>	<b><u>675,400</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	79,952	(92,850)	(171,600)	159,700	(15,400)	(15,600)	(22,700)	9,600
Fund balance at beginning of year	293,019	376,111	283,264	111,664	271,364	255,964	240,364	217,664
Lapsed appropriations	3,140	3	-	-	-	-	-	-
Fund balance at end of year	<b><u>\$ 376,111</u></b>	<b><u>\$ 283,264</u></b>	<b><u>\$ 111,664</u></b>	<b><u>\$ 271,364</u></b>	<b><u>\$ 255,964</u></b>	<b><u>\$ 240,364</u></b>	<b><u>\$ 217,664</u></b>	<b><u>\$ 227,264</u></b>
<i>Balance of amount due to the General Fund</i>	\$ -	\$ 200,000	\$ 1,900,000	\$ 1,700,000	\$ 1,600,000	\$ 1,500,000	\$ 1,500,000	\$ 1,000,000

## FUND SUMMARIES - Operations - General

### CIVIL SERVICE FUND

	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Other sources:</b>								
Transfers in from other funds:								
General Fund	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total other sources	20,000	-	-	-	-	-	-	-
<b>Total revenues and other sources</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>								
Operating	4,380	29,720	30,000	30,000	12,800	-	-	-
Total expenditures	4,380	29,720	30,000	30,000	12,800	-	-	-
<b>Total expenditures and other uses</b>	<b>4,380</b>	<b>29,720</b>	<b>30,000</b>	<b>30,000</b>	<b>12,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (def) of revenues and other sources over expenditures and other uses	15,620	(29,720)	(30,000)	(30,000)	(12,800)	-	-	-
Fund balance at beginning of year	86,900	102,520	72,800	42,800	12,800	-	-	-
<b>Fund balance at end of year</b>	<b>\$ 102,520</b>	<b>\$ 72,800</b>	<b>\$ 42,800</b>	<b>\$ 12,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### SELF INSURANCE FUND

	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Revenues:</b>								
Investment earnings	\$ 8,974	\$ 24,707	\$ 30,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Reimbursements	66,830	97,516	100,000	10,000	10,000	10,000	10,000	10,000
Total revenues	75,804	122,223	130,000	22,000	22,000	22,000	22,000	22,000
<b>Total revenues and other sources</b>	<b>75,804</b>	<b>122,223</b>	<b>130,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>
<b>Expenditures:</b>								
Liability/property damage payments	54,809	28,149	50,000	50,000	50,000	50,000	50,000	50,000
Total expenditures	54,809	28,149	50,000	50,000	50,000	50,000	50,000	50,000
<b>Total expenditures and other uses</b>	<b>54,809</b>	<b>28,149</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
Excess (def) of revenues and other sources over expenditures and other uses	20,995	94,074	80,000	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)
Fund balance at beginning of year	888,532	909,527	1,003,601	1,083,601	1,055,601	1,027,601	999,601	971,601
<b>Fund balance at end of year</b>	<b>\$ 909,527</b>	<b>\$ 1,003,601</b>	<b>\$ 1,083,601</b>	<b>\$ 1,055,601</b>	<b>\$ 1,027,601</b>	<b>\$ 999,601</b>	<b>\$ 971,601</b>	<b>\$ 943,601</b>

## FUND SUMMARIES - Operations - General

### ECONOMIC DEVELOPMENT FUND

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Total revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other sources:</b>								
Transfers in from other funds:								
General Fund	500,000	250,000	250,000	2,500,000	500,000	500,000	500,000	500,000
Total other sources	500,000	250,000	250,000	2,500,000	500,000	500,000	500,000	500,000
<b>Total revenues and other sources</b>	<b>500,000</b>	<b>250,000</b>	<b>250,000</b>	<b>2,500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Expenditures:</b>								
City Manager								
Operating	7,767	42,434	51,800	51,800	51,800	53,000	54,200	55,400
Contractual incentive payments	10,500	80,500	25,000	50,000	50,000	-	-	-
Amount available for current year projects	357	-	285,300	250,000	250,000	255,600	261,400	267,300
Total expenditures	18,624	122,934	362,100	351,800	351,800	308,600	315,600	322,700
<b>Total expenditures and other uses</b>	<b>18,624</b>	<b>122,934</b>	<b>362,100</b>	<b>351,800</b>	<b>351,800</b>	<b>308,600</b>	<b>315,600</b>	<b>322,700</b>
Excess (def) of revenues and other sources over expenditures and other uses	481,376	127,066	(112,100)	2,148,200	148,200	191,400	184,400	177,300
Fund balance at beginning of year	1,251,709	1,733,085	1,860,151	1,748,051	3,896,251	4,044,451	4,235,851	4,420,251
<b>Fund balance at end of year</b>	<b>\$ 1,733,085</b>	<b>\$ 1,860,151</b>	<b>\$ 1,748,051</b>	<b>\$ 3,896,251</b>	<b>\$ 4,044,451</b>	<b>\$ 4,235,851</b>	<b>\$ 4,420,251</b>	<b>\$ 4,597,551</b>

### POLICE AND FIRE PENSION FUNDS

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Property tax	\$ 3,001,908	\$ 2,864,603	\$ 3,216,800	\$ 3,303,000	\$ 3,320,800	\$ 3,410,800	\$ 3,428,000	\$ 3,445,000
Total revenues	3,001,908	2,864,603	3,216,800	3,303,000	3,320,800	3,410,800	3,428,000	3,445,000
<b>Total revenues and other sources</b>	<b>3,001,908</b>	<b>2,864,603</b>	<b>3,216,800</b>	<b>3,303,000</b>	<b>3,320,800</b>	<b>3,410,800</b>	<b>3,428,000</b>	<b>3,445,000</b>
<b>Other uses:</b>								
Transfers out to other funds:								
General Fund	2,629,871	2,687,290	2,986,000	3,400,000	3,500,000	3,622,500	3,749,300	3,880,500
Total other uses	2,629,871	2,687,290	2,986,000	3,400,000	3,500,000	3,622,500	3,749,300	3,880,500
<b>Total expenditures and other uses</b>	<b>2,629,871</b>	<b>2,687,290</b>	<b>2,986,000</b>	<b>3,400,000</b>	<b>3,500,000</b>	<b>3,622,500</b>	<b>3,749,300</b>	<b>3,880,500</b>
Excess (def) of revenues and other sources over expenditures and other uses	372,037	177,313	230,800	(97,000)	(179,200)	(211,700)	(321,300)	(435,500)
Fund balance at beginning of year	3,521,741	3,893,778	4,071,091	4,301,891	4,204,891	4,025,691	3,813,991	3,492,691
<b>Fund balance at end of year</b>	<b>\$ 3,893,778</b>	<b>\$ 4,071,091</b>	<b>\$ 4,301,891</b>	<b>\$ 4,204,891</b>	<b>\$ 4,025,691</b>	<b>\$ 3,813,991</b>	<b>\$ 3,492,691</b>	<b>\$ 3,057,191</b>

## **FUND SUMMARIES – Operations – Restricted**

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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**

This fund was established to account for gasoline taxes and motor vehicle licenses as authorized 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.

### **Lifelong Learning and Leisure Fund**

This fund was established to account for tuition revenue from various 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. *This fund was closed in 2022.*

### **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**

This 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 Court Fund**

This fund was established to account for fees authorized 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.

### **Mayor's Court Computer Fund**

This fund was established to account for a \$3.00 fee that is collected on each Mayor's Court case to be used to pay the cost of computerization, and the ongoing updates associated with computerization.

### **Mayor's Court Special Projects Fund**

This fund was established to account for a \$10.00 fee that is collected on each Mayor's Court case 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 Visitors Bureau Fund**

This 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.

## **FUND SUMMARIES – Operations – Restricted**

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### **Tax Incentive Review Fund**

This 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.

### **Law Enforcement Fund**

This fund was stabled to account for revenues derived 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**

This fund was established to account for revenues 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.

### **Local Fiscal Recovery Fund**

This fund was established to account for federal funds received from the American Rescue Plan Act (ARPA). These funds are to be used for necessary expenditures associated with the (COVID-19).

### **One Ohio Opioid Fund**

This fund was established to account for the funds received from the State of Ohio as part of the negotiated settlement between Ohio’s local communities and three of the largest opioid manufacturing distributors. These funds are to be used for strategies, programming, and services related to the treatment, avoidance, prevention, awareness, recovery, and oversupply of opioids and their effects on local communities.



## FUND SUMMARIES - Operations - Restricted

### STREET MAINTENANCE AND REPAIR FUND

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Gasoline tax	\$ 1,739,982	\$ 1,819,440	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
Motor vehicle license tax	459,940	462,059	450,000	450,000	450,000	450,000	450,000	450,000
Investment earnings	15,475	41,125	60,000	50,000	30,000	20,000	10,000	-
Miscellaneous revenues	7,277	18,238	8,000	88,000	8,000	8,000	8,000	8,000
<i>Total revenues</i>	<u>2,222,674</u>	<u>2,340,862</u>	<u>2,318,000</u>	<u>2,388,000</u>	<u>2,288,000</u>	<u>2,278,000</u>	<u>2,268,000</u>	<u>2,258,000</u>
<b>Total revenues and other sources</b>	<b>2,222,674</b>	<b>2,340,862</b>	<b>2,318,000</b>	<b>2,388,000</b>	<b>2,288,000</b>	<b>2,278,000</b>	<b>2,268,000</b>	<b>2,258,000</b>
<b>Expenditures:</b>								
Public Works Division								
Operating	1,279,128	1,276,772	1,553,600	1,582,700	1,633,500	1,666,200	1,670,300	1,703,700
Public Service Administration								
Operating	813,537	829,510	883,000	1,129,200	1,009,400	1,029,600	1,032,100	1,052,800
<i>Total expenditures</i>	<u>2,092,665</u>	<u>2,106,282</u>	<u>2,436,600</u>	<u>2,711,900</u>	<u>2,642,900</u>	<u>2,695,800</u>	<u>2,702,400</u>	<u>2,756,500</u>
<b>Total expenditures and other uses</b>	<b>2,092,665</b>	<b>2,106,282</b>	<b>2,436,600</b>	<b>2,711,900</b>	<b>2,642,900</b>	<b>2,695,800</b>	<b>2,702,400</b>	<b>2,756,500</b>
Excess (def) of revenues and other sources over expenditures and other uses	130,009	234,580	(118,600)	(323,900)	(354,900)	(417,800)	(434,400)	(498,500)
Fund balance at beginning of year	1,210,917	1,341,184	1,654,072	1,538,799	1,214,899	859,999	442,199	7,799
Lapsed encumbrances	258	78,308	3,327	-	-	-	-	-
<b>Fund balance at end of year</b>	<b>\$ 1,341,184</b>	<b>\$ 1,654,072</b>	<b>\$ 1,538,799</b>	<b>\$ 1,214,899</b>	<b>\$ 859,999</b>	<b>\$ 442,199</b>	<b>\$ 7,799</b>	<b>\$ (490,701)</b>

### LIFELONG LEARNING AND LEISURE FUND

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
<i>Total revenues</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total revenues and other sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>								
<i>Total expenditures</i>	-	-	-	-	-	-	-	-
<b>Other uses:</b>								
Transfers out to other funds:								
General Fund	48,531	-	-	-	-	-	-	-
<i>Total other uses</i>	<u>48,531</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures and other uses</b>	<b>48,531</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (def) of revenues and other sources over expenditures and other uses	(48,531)	-	-	-	-	-	-	-
Fund balance at beginning of year	48,531	-	-	-	-	-	-	-
<b>Fund balance at end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## FUND SUMMARIES - Operations - Restricted

### TREE PLANTING FUND

	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Revenues:</b>								
Tree planting donations	\$ 24,550	\$ 11,800	\$ 38,100	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Miscellaneous revenues	19,815	13,790	-	-	-	-	-	-
<i>Total revenues</i>	<u>44,365</u>	<u>25,590</u>	<u>38,100</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
<b>Total revenues and other sources</b>	<b>44,365</b>	<b>25,590</b>	<b>38,100</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>Expenditures:</b>								
Parks and Recreation	61,599	59,927	15,000	15,000	15,000	15,000	15,000	15,000
<i>Total expenditures</i>	<u>61,599</u>	<u>59,927</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
<b>Total expenditures and other uses</b>	<b>61,599</b>	<b>59,927</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
Excess (def) of revenues and other sources over expenditures and other uses	(17,234)	(34,337)	23,100	-	-	-	-	-
Fund balance at beginning of year	96,696	79,462	46,267	72,740	72,740	72,740	72,740	72,740
Lapsed encumbrances	-	1,142	3,373	-	-	-	-	-
<b>Fund balance at end of year</b>	<b>\$ 79,462</b>	<b>\$ 46,267</b>	<b>\$ 72,740</b>	<b>\$ 72,740</b>	<b>\$ 72,740</b>	<b>\$ 72,740</b>	<b>\$ 72,740</b>	<b>\$ 72,740</b>

### NEIGHBORHOOD LIGHTING UTILITY FUND

	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Revenues:</b>								
Investment earnings	\$ 3,107	\$ 7,306	\$ 9,000	\$ 7,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Maintenance fees	63,239	64,286	63,200	63,000	63,000	63,000	63,000	63,000
<i>Total revenues</i>	<u>66,346</u>	<u>71,592</u>	<u>72,200</u>	<u>70,000</u>	<u>68,000</u>	<u>68,000</u>	<u>68,000</u>	<u>68,000</u>
<b>Total revenues and other sources</b>	<b>66,346</b>	<b>71,592</b>	<b>72,200</b>	<b>70,000</b>	<b>68,000</b>	<b>68,000</b>	<b>68,000</b>	<b>68,000</b>
<b>Expenditures:</b>								
Public Service Administration	85,349	61,411	122,700	149,900	124,900	128,000	131,000	134,000
<i>Total expenditures</i>	<u>85,349</u>	<u>61,411</u>	<u>122,700</u>	<u>149,900</u>	<u>124,900</u>	<u>128,000</u>	<u>131,000</u>	<u>134,000</u>
<b>Total expenditures and other uses</b>	<b>85,349</b>	<b>61,411</b>	<b>122,700</b>	<b>149,900</b>	<b>124,900</b>	<b>128,000</b>	<b>131,000</b>	<b>134,000</b>
Excess (def) of revenues and other sources over expenditures and other uses	(19,003)	10,181	(50,500)	(79,900)	(56,900)	(60,000)	(63,000)	(66,000)
Fund balance at beginning of year	290,114	271,111	281,292	280,792	200,892	143,992	83,992	20,992
Anticipated appropriation lapses	-	-	50,000	-	-	-	-	-
<b>Fund balance at end of year</b>	<b>\$ 271,111</b>	<b>\$ 281,292</b>	<b>\$ 280,792</b>	<b>\$ 200,892</b>	<b>\$ 143,992</b>	<b>\$ 83,992</b>	<b>\$ 20,992</b>	<b>\$ (45,008)</b>

## FUND SUMMARIES - Operations - Restricted

### CLERK OF COURT FUND

	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Revenues:</b>								
Court fees	\$ 6,178	\$ 6,860	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
<i>Total revenues</i>	<u>6,178</u>	<u>6,860</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
<b>Total revenues and other sources</b>	<b><u>6,178</u></b>	<b><u>6,860</u></b>	<b><u>8,000</u></b>	<b><u>8,000</u></b>	<b><u>8,000</u></b>	<b><u>8,000</u></b>	<b><u>8,000</u></b>	<b><u>8,000</u></b>
<b>Expenditures:</b>								
Finance								
Operating	9,306	900	8,000	8,600	8,600	8,600	8,600	8,600
<i>Total expenditures</i>	<u>9,306</u>	<u>900</u>	<u>8,000</u>	<u>8,600</u>	<u>8,600</u>	<u>8,600</u>	<u>8,600</u>	<u>8,600</u>
<b>Total expenditures and other uses</b>	<b><u>9,306</u></b>	<b><u>900</u></b>	<b><u>8,000</u></b>	<b><u>8,600</u></b>	<b><u>8,600</u></b>	<b><u>8,600</u></b>	<b><u>8,600</u></b>	<b><u>8,600</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	(3,128)	5,960	-	(600)	(600)	(600)	(600)	(600)
Fund balance at beginning of year	12,717	9,589	20,135	20,135	19,535	18,935	18,335	17,735
Lapsed encumbrances	-	4,586	-	-	-	-	-	-
<b>Fund balance at end of year</b>	<b><u>\$ 9,589</u></b>	<b><u>\$ 20,135</u></b>	<b><u>\$ 20,135</u></b>	<b><u>\$ 19,535</u></b>	<b><u>\$ 18,935</u></b>	<b><u>\$ 18,335</u></b>	<b><u>\$ 17,735</u></b>	<b><u>\$ 17,135</u></b>

### MAYOR'S COURT COMPUTER FUND

	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Revenues:</b>								
Court fees	\$ 6,178	\$ 6,860	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
<i>Total revenues</i>	<u>6,178</u>	<u>6,860</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
<b>Total revenues and other sources</b>	<b><u>6,178</u></b>	<b><u>6,860</u></b>	<b><u>8,000</u></b>	<b><u>8,000</u></b>	<b><u>8,000</u></b>	<b><u>8,000</u></b>	<b><u>8,000</u></b>	<b><u>8,000</u></b>
<b>Expenditures:</b>								
Finance								
Operating	8,781	-	12,600	12,600	12,600	13,200	13,200	13,200
<i>Total expenditures</i>	<u>8,781</u>	<u>-</u>	<u>12,600</u>	<u>12,600</u>	<u>12,600</u>	<u>13,200</u>	<u>13,200</u>	<u>13,200</u>
<b>Total expenditures and other uses</b>	<b><u>8,781</u></b>	<b><u>-</u></b>	<b><u>12,600</u></b>	<b><u>12,600</u></b>	<b><u>12,600</u></b>	<b><u>13,200</u></b>	<b><u>13,200</u></b>	<b><u>13,200</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	(2,603)	6,860	(4,600)	(4,600)	(4,600)	(5,200)	(5,200)	(5,200)
Fund balance at beginning of year	35,753	33,150	40,010	35,410	30,810	26,210	21,010	15,810
<b>Fund balance at end of year</b>	<b><u>\$ 33,150</u></b>	<b><u>\$ 40,010</u></b>	<b><u>\$ 35,410</u></b>	<b><u>\$ 30,810</u></b>	<b><u>\$ 26,210</u></b>	<b><u>\$ 21,010</u></b>	<b><u>\$ 15,810</u></b>	<b><u>\$ 10,610</u></b>

## FUND SUMMARIES - Operations - Restricted

### MAYOR'S COURT SPECIAL PROJECT FUND

	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Revenues:</b>								
Court fees	\$ 20,630	\$ 22,923	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
<i>Total revenues</i>	<u>20,630</u>	<u>22,923</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
<b>Total revenues and other sources</b>	<b><u>20,630</u></b>	<b><u>22,923</u></b>	<b><u>25,000</u></b>	<b><u>25,000</u></b>	<b><u>25,000</u></b>	<b><u>25,000</u></b>	<b><u>25,000</u></b>	<b><u>25,000</u></b>
<b>Expenditures:</b>								
Finance								
Operating	4,336	8,661	19,500	19,000	19,000	19,400	19,800	20,200
<i>Total expenditures</i>	<u>4,336</u>	<u>8,661</u>	<u>19,500</u>	<u>19,000</u>	<u>19,000</u>	<u>19,400</u>	<u>19,800</u>	<u>20,200</u>
<b>Total expenditures and other uses</b>	<b><u>4,336</u></b>	<b><u>8,661</u></b>	<b><u>19,500</u></b>	<b><u>19,000</u></b>	<b><u>19,000</u></b>	<b><u>19,400</u></b>	<b><u>19,800</u></b>	<b><u>20,200</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	16,294	14,262	5,500	6,000	6,000	5,600	5,200	4,800
Fund balance at beginning of year	124,084	142,529	156,791	162,291	168,291	174,291	179,891	185,091
Lapsed encumbrances	2,151	-	-	-	-	-	-	-
<b>Fund balance at end of year</b>	<b><u>\$ 142,529</u></b>	<b><u>\$ 156,791</u></b>	<b><u>\$ 162,291</u></b>	<b><u>\$ 168,291</u></b>	<b><u>\$ 174,291</u></b>	<b><u>\$ 179,891</u></b>	<b><u>\$ 185,091</u></b>	<b><u>\$ 189,891</u></b>

### UPPER ARLINGTON VISITORS BUREAU FUND

	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Revenues:</b>								
Other revenues	\$ 108,361	\$ 123,482	\$ 125,000	\$ 118,000	\$ 119,000	\$ 121,000	\$ 122,000	\$ 123,000
<i>Total revenues</i>	<u>108,361</u>	<u>123,482</u>	<u>125,000</u>	<u>118,000</u>	<u>119,000</u>	<u>121,000</u>	<u>122,000</u>	<u>123,000</u>
<b>Total revenues and other sources</b>	<b><u>108,361</u></b>	<b><u>123,482</u></b>	<b><u>125,000</u></b>	<b><u>118,000</u></b>	<b><u>119,000</u></b>	<b><u>121,000</u></b>	<b><u>122,000</u></b>	<b><u>123,000</u></b>
<b>Expenditures:</b>								
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other sources:</b>								
Transfers to other funds:								
General Bond Retirement Fund	-	-	92,500	92,500	92,500	92,500	92,500	92,500
<i>Total other sources</i>	<u>-</u>	<u>-</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>
<b>Total expenditures and other uses</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>92,500</u></b>	<b><u>92,500</u></b>	<b><u>92,500</u></b>	<b><u>92,500</u></b>	<b><u>92,500</u></b>	<b><u>92,500</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	108,361	123,482	32,500	25,500	26,500	28,500	29,500	30,500
Fund balance at beginning of year	300,110	408,471	531,953	564,453	589,953	616,453	644,953	674,453
<b>Fund balance at end of year</b>	<b><u>\$ 408,471</u></b>	<b><u>\$ 531,953</u></b>	<b><u>\$ 564,453</u></b>	<b><u>\$ 589,953</u></b>	<b><u>\$ 616,453</u></b>	<b><u>\$ 644,953</u></b>	<b><u>\$ 674,453</u></b>	<b><u>\$ 704,953</u></b>

## FUND SUMMARIES - Operations - Restricted

### TAX INCENTIVE REVIEW FUND

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Total revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total revenues and other sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>								
Intra-city services	5,000	5,000	1,270	-	-	-	-	-
Total expenditures	5,000	5,000	1,270	-	-	-	-	-
<b>Total expenditures and other uses</b>	<b>5,000</b>	<b>5,000</b>	<b>1,270</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (def) of revenues and other sources over expenditures and other uses	(5,000)	(5,000)	(1,270)	-	-	-	-	-
Fund balance at beginning of year	11,270	6,270	1,270	-	-	-	-	-
<b>Fund balance at end of year</b>	<b>\$ 6,270</b>	<b>\$ 1,270</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### LAW ENFORCEMENT FUND

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Sale of forfeited property	\$ 219,731	\$ 134,665	\$ 225,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
Investment earnings	5,209	12,588	15,000	7,000	1,000	-	-	-
Reimbursements	4,067	12,202	20,000	20,000	20,000	20,000	20,000	20,000
Total revenues	229,007	159,455	260,000	137,000	131,000	130,000	130,000	130,000
<b>Total revenues and other sources</b>	<b>229,007</b>	<b>159,455</b>	<b>260,000</b>	<b>137,000</b>	<b>131,000</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>
<b>Expenditures:</b>								
Police Division								
Operating	219,220	230,482	274,000	268,100	278,400	284,700	291,100	297,600
Capital equipment	-	-	-	30,000	-	-	-	-
Total expenditures	219,220	230,482	274,000	298,100	278,400	284,700	291,100	297,600
<b>Total expenditures and other uses</b>	<b>219,220</b>	<b>230,482</b>	<b>274,000</b>	<b>298,100</b>	<b>278,400</b>	<b>284,700</b>	<b>291,100</b>	<b>297,600</b>
Excess (def) of revenues and other sources over expenditures and other uses	9,787	(71,027)	(14,000)	(161,100)	(147,400)	(154,700)	(161,100)	(167,600)
Fund balance at beginning of year	514,403	524,190	453,163	439,163	278,063	130,663	(24,037)	(185,137)
<b>Fund balance at end of year</b>	<b>\$ 524,190</b>	<b>\$ 453,163</b>	<b>\$ 439,163</b>	<b>\$ 278,063</b>	<b>\$ 130,663</b>	<b>\$ (24,037)</b>	<b>\$ (185,137)</b>	<b>\$ (352,737)</b>

## FUND SUMMARIES - Operations - Restricted

### ENFORCEMENT EDUCATION FUND

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Fine revenue	\$ 887	\$ 465	\$ 800	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
<i>Total revenues</i>	<u>887</u>	<u>465</u>	<u>800</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<b>Total revenues and other sources</b>	<b><u>887</u></b>	<b><u>465</u></b>	<b><u>800</u></b>	<b><u>2,500</u></b>	<b><u>2,500</u></b>	<b><u>2,500</u></b>	<b><u>2,500</u></b>	<b><u>2,500</u></b>
<b>Expenditures:</b>								
Police Division	139	306	2,500	2,500	2,500	2,500	2,500	2,500
<i>Total expenditures</i>	<u>139</u>	<u>306</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<b>Total expenditures and other uses</b>	<b><u>139</u></b>	<b><u>306</u></b>	<b><u>2,500</u></b>	<b><u>2,500</u></b>	<b><u>2,500</u></b>	<b><u>2,500</u></b>	<b><u>2,500</u></b>	<b><u>2,500</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	748	159	(1,700)	-	-	-	-	-
Fund balance at beginning of year	19,942	20,690	20,849	19,149	19,149	19,149	19,149	19,149
<b>Fund balance at end of year</b>	<b><u>\$ 20,690</u></b>	<b><u>\$ 20,849</u></b>	<b><u>\$ 19,149</u></b>	<b><u>\$ 19,149</u></b>	<b><u>\$ 19,149</u></b>	<b><u>\$ 19,149</u></b>	<b><u>\$ 19,149</u></b>	<b><u>\$ 19,149</u></b>

### LOCAL FISCAL RECOVERY FUND

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Reimbursements/Grants	\$ 1,867,103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total revenues</i>	<u>1,867,103</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total revenues and other sources</b>	<b><u>1,867,103</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Expenditures:</b>								
City Manager	7,200	-	-	-	-	-	-	-
Fire Division								
Capital equipment	1,403,728	-	-	-	-	-	-	-
Public Works Division								
Capital improvements	2,174,841	-	1,046,500	-	-	-	-	-
<i>Total expenditures</i>	<u>3,585,769</u>	<u>-</u>	<u>1,046,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures and other uses</b>	<b><u>3,585,769</u></b>	<b><u>-</u></b>	<b><u>1,046,500</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	(1,718,666)	-	(1,046,500)	-	-	-	-	-
Fund balance at beginning of year	1,842,913	124,247	1,046,500	-	-	-	-	-
Lapsed encumbrances	-	922,253	-	-	-	-	-	-
<b>Fund balance at end of year</b>	<b><u>\$ 124,247</u></b>	<b><u>\$ 1,046,500</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

## FUND SUMMARIES - Operations - Restricted

ONE OHIO OPIOID FUND								
	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Revenues:</b>								
Reimbursements/Grants	\$ 10,358	\$ 46,462	\$ 91,000	\$ 44,000	\$ 33,000	\$ 33,000	\$ 35,900	\$ 35,900
<i>Total revenues</i>	<u>10,358</u>	<u>46,462</u>	<u>91,000</u>	<u>44,000</u>	<u>33,000</u>	<u>33,000</u>	<u>35,900</u>	<u>35,900</u>
<b>Total revenues and other sources</b>	<b><u>10,358</u></b>	<b><u>46,462</u></b>	<b><u>91,000</u></b>	<b><u>44,000</u></b>	<b><u>33,000</u></b>	<b><u>33,000</u></b>	<b><u>35,900</u></b>	<b><u>35,900</u></b>
<b>Expenditures:</b>								
Finance <i>(including Clerk of Court)</i>		4,514	12,500	17,000	17,000	17,400	17,800	18,200
<i>Total expenditures</i>	<u>-</u>	<u>4,514</u>	<u>12,500</u>	<u>17,000</u>	<u>17,000</u>	<u>17,400</u>	<u>17,800</u>	<u>18,200</u>
<b>Total expenditures and other uses</b>	<b><u>-</u></b>	<b><u>4,514</u></b>	<b><u>12,500</u></b>	<b><u>17,000</u></b>	<b><u>17,000</u></b>	<b><u>17,400</u></b>	<b><u>17,800</u></b>	<b><u>18,200</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	10,358	41,948	78,500	27,000	16,000	15,600	18,100	17,700
Fund balance at beginning of year	-	10,358	52,306	132,006	159,006	175,006	190,606	208,706
Lapsed encumbrances	-	-	1,200	-	-	-	-	-
<b>Fund balance at end of year</b>	<b><u>\$ 10,358</u></b>	<b><u>\$ 52,306</u></b>	<b><u>\$ 132,006</u></b>	<b><u>\$ 159,006</u></b>	<b><u>\$ 175,006</u></b>	<b><u>\$ 190,606</u></b>	<b><u>\$ 208,706</u></b>	<b><u>\$ 226,406</u></b>

## **FUND SUMMARIES – Operations – Business**

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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**

This fund was established to account for the City's Solid Waste program. The resources are derived for user charges for the collection of solid waste, recycling and yard waste. Beginning in early 2018, the City changed its waste hauling service provider and in-house billing format to a fixed annual fee, billed semi-annually to the property owner. Standardized containers were provided to each property for mechanical lifting by the waste hauler. Other options to the owner are a potential senior discount, medical exemption, and premium service.

### **Sanitary Sewer Surcharge Fund**

This fund was established to account for the user surcharge fees collected to install and maintain the City's sanitary sewer system. The City of Columbus is responsible for providing water and sanitary sewer disposal to the residents of Upper Arlington and thus, bills for these services. Each bill contains a corresponding user surcharge as determined and levied by the Upper Arlington City Council.

### **Water Surcharge Fund**

This fund was established to account for the user surcharge fees collected to install and maintain the City's water system. The City of Columbus is responsible for providing water to the residents of Upper Arlington and thus, bills for these services. Each bill contains a corresponding user surcharge as determined and levied by the Upper Arlington City Council.

### **Stormwater Management Fund**

This fund was established to account for the City's Stormwater Management Program. The resources are derived from a \$45.00 yearly fee on each residential parcel. The fees for a 3+ residential unit and commercial property are based on the amount of impervious surface and land use of the parcel as determined by the county. 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 self-supports its operating costs through user fees.



## FUND SUMMARIES - Operations - Business

<b>SOLID WASTE MANAGEMENT FUND</b>								
	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Revenues:</b>								
Annual service fees	\$ 2,969,112	\$ 3,895,405	\$ 3,900,000	\$ 1,900,000	\$ 3,900,000	\$ 3,900,000	\$ 3,900,000	\$ 3,900,000
Investment earnings	17,912	58,029	70,000	45,000	25,000	20,000	20,000	20,000
Miscellaneous revenues	53,397	26,349	62,300	-	-	-	-	-
<i>Total revenues</i>	<u>3,040,421</u>	<u>3,979,783</u>	<u>4,032,300</u>	<u>1,945,000</u>	<u>3,925,000</u>	<u>3,920,000</u>	<u>3,920,000</u>	<u>3,920,000</u>
<b>Other sources:</b>								
Transfers in from other funds:								
General Fund	-	-	-	2,000,000	-	-	-	-
<i>Total other sources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total revenues and other sources</b>	<b><u>3,040,421</u></b>	<b><u>3,979,783</u></b>	<b><u>4,032,300</u></b>	<b><u>3,945,000</u></b>	<b><u>3,925,000</u></b>	<b><u>3,920,000</u></b>	<b><u>3,920,000</u></b>	<b><u>3,920,000</u></b>
<b>Expenditures:</b>								
Public Works Division								
Operating	-	-	37,200	39,100	42,500	43,500	44,500	45,500
Refuse and recycling collection contract	2,851,237	3,601,193	3,700,000	3,940,000	3,940,000	3,940,000	3,940,000	3,940,000
Recycling disposal fees	18,622	140,585	150,000	150,000	150,000	153,400	156,900	160,400
Miscellaneous	2,454	2,854	225,000	5,000	5,000	5,100	5,200	5,300
<i>Total expenditures</i>	<u>2,872,313</u>	<u>3,744,632</u>	<u>4,112,200</u>	<u>4,134,100</u>	<u>4,137,500</u>	<u>4,142,000</u>	<u>4,146,600</u>	<u>4,151,200</u>
<b>Total expenditures and other uses</b>	<b><u>2,872,313</u></b>	<b><u>3,744,632</u></b>	<b><u>4,112,200</u></b>	<b><u>4,134,100</u></b>	<b><u>4,137,500</u></b>	<b><u>4,142,000</u></b>	<b><u>4,146,600</u></b>	<b><u>4,151,200</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	168,108	235,151	(79,900)	(189,100)	(212,500)	(222,000)	(226,600)	(231,200)
Fund balance at beginning of year	1,014,193	1,182,301	1,449,715	1,378,065	1,188,965	976,465	754,465	527,865
Lapsed encumbrances	-	32,263	8,250	-	-	-	-	-
<b>Fund balance at end of year</b>	<b><u>\$ 1,182,301</u></b>	<b><u>\$ 1,449,715</u></b>	<b><u>\$ 1,378,065</u></b>	<b><u>\$ 1,188,965</u></b>	<b><u>\$ 976,465</u></b>	<b><u>\$ 754,465</u></b>	<b><u>\$ 527,865</u></b>	<b><u>\$ 296,665</u></b>

## FUND SUMMARIES - Operations - Business

<b>SANITARY SEWER SURCHARGE FUND</b>								
	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Revenues:</b>								
Sewer surcharge	\$ 1,265,821	\$ 1,337,755	\$ 1,320,000	\$ 1,333,000	\$ 1,346,000	\$ 1,359,000	\$ 1,373,000	\$ 1,387,000
Miscellaneous revenues	944	7,068	1,800	1,500	1,500	1,500	1,500	1,500
<i>Total revenues</i>	<u>1,266,765</u>	<u>1,344,823</u>	<u>1,321,800</u>	<u>1,334,500</u>	<u>1,347,500</u>	<u>1,360,500</u>	<u>1,374,500</u>	<u>1,388,500</u>
<b>Total revenues and other sources</b>	<b><u>1,266,765</u></b>	<b><u>1,344,823</u></b>	<b><u>1,321,800</u></b>	<b><u>1,334,500</u></b>	<b><u>1,347,500</u></b>	<b><u>1,360,500</u></b>	<b><u>1,374,500</u></b>	<b><u>1,388,500</u></b>
<b>Expenditures:</b>								
Public Works Division								
Operating	798,447	662,823	966,900	1,214,000	1,260,500	1,288,900	1,317,900	1,347,600
Capital equipment	-	-	347,500	13,000	-	-	-	-
Capital improvements - CIP	164,962	36,000	630,000	315,000	327,000	337,100	342,000	346,700
Intra-city services	24,943	12,888	20,000	20,000	20,000	20,000	20,000	20,000
<i>Total expenditures</i>	<u>988,352</u>	<u>711,711</u>	<u>1,964,400</u>	<u>1,562,000</u>	<u>1,607,500</u>	<u>1,646,000</u>	<u>1,679,900</u>	<u>1,714,300</u>
<b>Other uses:</b>								
Transfers out to other funds:								
General Bond Retirement Fund	7,494	7,511	7,600	7,600	7,600	7,500	7,600	7,600
<i>Total other uses</i>	<u>7,494</u>	<u>7,511</u>	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>	<u>7,500</u>	<u>7,600</u>	<u>7,600</u>
<b>Total expenditures and other uses</b>	<b><u>995,846</u></b>	<b><u>719,222</u></b>	<b><u>1,972,000</u></b>	<b><u>1,569,600</u></b>	<b><u>1,615,100</u></b>	<b><u>1,653,500</u></b>	<b><u>1,687,500</u></b>	<b><u>1,721,900</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	270,919	625,601	(650,200)	(235,100)	(267,600)	(293,000)	(313,000)	(333,400)
Fund balance at beginning of year	1,898,953	2,357,793	3,007,693	2,493,573	2,258,473	1,990,873	1,697,873	1,384,873
Lapsed encumbrances	187,921	24,299	6,080	-	-	-	-	-
Anticipated appropriation lapses	-	-	130,000	-	-	-	-	-
<b>Fund balance at end of year</b>	<b><u>\$ 2,357,793</u></b>	<b><u>\$ 3,007,693</u></b>	<b><u>\$ 2,493,573</u></b>	<b><u>\$ 2,258,473</u></b>	<b><u>\$ 1,990,873</u></b>	<b><u>\$ 1,697,873</u></b>	<b><u>\$ 1,384,873</u></b>	<b><u>\$ 1,051,473</u></b>

\*\* Debt matures in 2034

## FUND SUMMARIES - Operations - Business

### WATER SURCHARGE FUND

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Water surcharge	\$ 782,588	\$ 839,092	\$ 847,000	\$ 855,000	\$ 864,000	\$ 873,000	\$ 882,000	\$ 891,000
<i>Total revenues</i>	<u>782,588</u>	<u>839,092</u>	<u>847,000</u>	<u>855,000</u>	<u>864,000</u>	<u>873,000</u>	<u>882,000</u>	<u>891,000</u>
<b>Total revenues and other sources</b>	<b><u>782,588</u></b>	<b><u>839,092</u></b>	<b><u>847,000</u></b>	<b><u>855,000</u></b>	<b><u>864,000</u></b>	<b><u>873,000</u></b>	<b><u>882,000</u></b>	<b><u>891,000</u></b>
<b>Expenditures:</b>								
Public Works Division								
Operating	383,004	390,027	469,400	490,700	504,600	516,000	527,600	539,500
Capital equipment	68,888	78,495	-	10,000	-	-	-	-
Capital improvements - CIP	-	367,494	498,000	246,000	259,000	271,300	276,700	282,200
Intra-city services	10,572	9,109	12,000	12,000	12,000	12,000	12,000	12,000
Debt service on Issue 2 loans	18,869	9,435	-	-	-	-	-	-
<i>Total expenditures</i>	<u>481,333</u>	<u>854,560</u>	<u>979,400</u>	<u>758,700</u>	<u>775,600</u>	<u>799,300</u>	<u>816,300</u>	<u>833,700</u>
<b>Other uses:</b>								
Transfers out to other funds:								
General Bond Retirement Fund	87,702	87,898	88,000	87,900	88,000	87,800	87,900	87,900
<i>Total other uses</i>	<u>87,702</u>	<u>87,898</u>	<u>88,000</u>	<u>87,900</u>	<u>88,000</u>	<u>87,800</u>	<u>87,900</u>	<u>87,900</u>
<b>Total expenditures and other uses</b>	<b><u>569,035</u></b>	<b><u>942,458</u></b>	<b><u>1,067,400</u></b>	<b><u>846,600</u></b>	<b><u>863,600</u></b>	<b><u>887,100</u></b>	<b><u>904,200</u></b>	<b><u>921,600</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	213,553	(103,366)	(220,400)	8,400	400	(14,100)	(22,200)	(30,600)
Fund balance at beginning of year	1,440,803	1,654,426	1,771,114	1,550,784	1,559,184	1,559,584	1,545,484	1,523,284
Lapsed encumbrances	70	220,054	70	-	-	-	-	-
<b>Fund balance at end of year</b>	<b><u>\$ 1,654,426</u></b>	<b><u>\$ 1,771,114</u></b>	<b><u>\$ 1,550,784</u></b>	<b><u>\$ 1,559,184</u></b>	<b><u>\$ 1,559,584</u></b>	<b><u>\$ 1,545,484</u></b>	<b><u>\$ 1,523,284</u></b>	<b><u>\$ 1,492,684</u></b>

\*\* Debt matures in 2034

## FUND SUMMARIES - Operations - Business

<b>STORMWATER MANAGEMENT FUND</b>								
	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Revenues:</b>								
Stormwater fees	\$ 782,084	\$ 757,165	\$ 763,000	\$ 753,000	\$ 753,000	\$ 753,000	\$ 753,000	\$ 753,000
Investment earnings	32,094	84,206	100,000	70,000	50,000	50,000	50,000	50,000
Miscellaneous revenues	2,067	2,723	8,000	-	-	-	-	-
<i>Total revenues</i>	<u>816,245</u>	<u>844,094</u>	<u>871,000</u>	<u>823,000</u>	<u>803,000</u>	<u>803,000</u>	<u>803,000</u>	<u>803,000</u>
<b>Total revenues and other sources</b>	<b><u>816,245</u></b>	<b><u>844,094</u></b>	<b><u>871,000</u></b>	<b><u>823,000</u></b>	<b><u>803,000</u></b>	<b><u>803,000</u></b>	<b><u>803,000</u></b>	<b><u>803,000</u></b>
<b>Expenditures:</b>								
Public Works Division								
Operating	618,639	597,882	732,800	690,000	720,400	737,000	754,000	771,000
Capital equipment	-	-	287,500	470,000	-	-	-	-
Capital improvements - CIP	685,872	-	-	449,800	194,700	203,500	208,000	165,000
Intra-city services	23,847	10,884	15,000	15,000	15,000	15,000	15,000	15,000
<i>Total expenditures</i>	<u>1,328,358</u>	<u>608,766</u>	<u>1,035,300</u>	<u>1,624,800</u>	<u>930,100</u>	<u>955,500</u>	<u>977,000</u>	<u>951,000</u>
<b>Total expenditures and other uses</b>	<b><u>1,390,840</u></b>	<b><u>671,388</u></b>	<b><u>1,098,000</u></b>	<b><u>1,687,400</u></b>	<b><u>992,800</u></b>	<b><u>1,018,000</u></b>	<b><u>1,039,700</u></b>	<b><u>1,013,600</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	(574,595)	172,706	(227,000)	(864,400)	(189,800)	(215,000)	(236,700)	(210,600)
Fund balance at beginning of year	2,921,525	2,364,084	2,565,637	2,797,533	1,933,133	1,743,333	1,528,333	1,291,633
Lapsed encumbrances	17,154	28,847	458,896	-	-	-	-	-
<b>Fund balance at end of year</b>	<b><u>\$ 2,364,084</u></b>	<b><u>\$ 2,565,637</u></b>	<b><u>\$ 2,797,533</u></b>	<b><u>\$ 1,933,133</u></b>	<b><u>\$ 1,743,333</u></b>	<b><u>\$ 1,528,333</u></b>	<b><u>\$ 1,291,633</u></b>	<b><u>\$ 1,081,033</u></b>

\*\* Debt matures in 2034

## FUND SUMMARIES - Operations - Business

### SWIMMING POOL FUND

	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Revenues:</b>								
Charges and fees	\$ 899,990	\$ 975,731	\$ 990,000	\$ 1,013,800	\$ 1,038,800	\$ 1,049,200	\$ 1,059,700	\$ 1,070,300
<i>Total revenues</i>	<u>899,990</u>	<u>975,731</u>	<u>990,000</u>	<u>1,013,800</u>	<u>1,038,800</u>	<u>1,049,200</u>	<u>1,059,700</u>	<u>1,070,300</u>
<b>Other sources:</b>								
Transfers in from other funds:								
General Fund	-	-	-	300,000	200,000	200,000	200,000	200,000
<i>Total other sources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
<b>Total revenues and other sources</b>	<b><u>899,990</u></b>	<b><u>975,731</u></b>	<b><u>990,000</u></b>	<b><u>1,313,800</u></b>	<b><u>1,238,800</u></b>	<b><u>1,249,200</u></b>	<b><u>1,259,700</u></b>	<b><u>1,270,300</u></b>
<b>Expenditures:</b>								
Operating	840,730	975,085	1,077,700	1,140,600	1,257,600	1,285,900	1,314,800	1,344,400
Capital equipment	17,204	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>857,934</u>	<u>975,085</u>	<u>1,077,700</u>	<u>1,140,600</u>	<u>1,257,600</u>	<u>1,285,900</u>	<u>1,314,800</u>	<u>1,344,400</u>
<b>Total expenditures and other uses</b>	<b><u>857,934</u></b>	<b><u>975,085</u></b>	<b><u>1,077,700</u></b>	<b><u>1,140,600</u></b>	<b><u>1,257,600</u></b>	<b><u>1,285,900</u></b>	<b><u>1,314,800</u></b>	<b><u>1,344,400</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	42,056	646	(87,700)	173,200	(18,800)	(36,700)	(55,100)	(74,100)
Fund balance at beginning of year	294,948	337,104	344,087	256,465	429,665	410,865	374,165	319,065
Lapsed encumbrances	100	6,337	78	-	-	-	-	-
<b>Fund balance at end of year</b>	<b><u>\$ 337,104</u></b>	<b><u>\$ 344,087</u></b>	<b><u>\$ 256,465</u></b>	<b><u>\$ 429,665</u></b>	<b><u>\$ 410,865</u></b>	<b><u>\$ 374,165</u></b>	<b><u>\$ 319,065</u></b>	<b><u>\$ 244,965</u></b>

## **FUND SUMMARIES – Capital – Capital Equipment and Capital Improvements**

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### ***CAPITAL EQUIPMENT***

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

#### **Capital Equipment Fund**

This fund was established to account for the City's 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**

This fund was established to account for revenues derived from cellular tower rental fees that 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**

This fund was established to account for bond proceeds issued to fund a multi-year capital project program.

#### **Estate Tax Capital Project Fund**

This fund was established to account for estate tax revenue that exceeded \$2.1 million (\$1 million in 2013) in any year that was transferred from the General 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**

This fund was established to account for resources obtained from yearly fund transfers from the General Fund and Capital Asset Management Fund that are dedicated for a multi-year capital project program.

#### **Community Fiber Optic Fund**

This fund was established to account for the installation and repayment of the construction for the Upper Arlington fiber optic network. The fiber optic network serves the Upper Arlington School District, the Upper Arlington Libraries and the City, as well as provide fiber to the Ohio State University Medical building.

## FUND SUMMARIES - Capital - Capital Equipment

### CAPITAL EQUIPMENT FUND

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Property tax	\$ 1,163,084	\$ 1,161,778	\$ 1,450,200	\$ 1,485,900	\$ 1,501,000	\$ 1,576,000	\$ 1,516,000	\$ 1,592,000
Reimbursements/Grants	-	-	10,000	200,000	-	-	-	-
<b>Total revenues</b>	<b>1,163,084</b>	<b>1,161,778</b>	<b>1,460,200</b>	<b>1,685,900</b>	<b>1,501,000</b>	<b>1,576,000</b>	<b>1,516,000</b>	<b>1,592,000</b>
<b>Other sources:</b>								
Transfers in from other funds:								
General Fund	240,000	240,000	240,000	500,000	500,000	500,000	500,000	500,000
<b>Total other sources</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Total revenues and other sources</b>	<b>1,403,084</b>	<b>1,401,778</b>	<b>1,700,200</b>	<b>2,185,900</b>	<b>2,001,000</b>	<b>2,076,000</b>	<b>2,016,000</b>	<b>2,092,000</b>
<b>Expenditures:</b>								
Capital equipment	1,215,217	1,682,359	1,311,900	2,771,800	-	-	-	-
<b>Total expenditures</b>	<b>1,215,217</b>	<b>1,682,359</b>	<b>1,311,900</b>	<b>2,771,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures and other uses</b>	<b>1,215,217</b>	<b>1,682,359</b>	<b>1,311,900</b>	<b>2,771,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (def) of revenues and other sources over expenditures and other uses	187,867	(280,581)	388,300	(585,900)	2,001,000	2,076,000	2,016,000	2,092,000
Fund balance at beginning of year	910,390	1,147,785	867,861	1,256,331	670,431	2,671,431	4,747,431	6,763,431
Lapsed encumbrances	49,528	657	170	-	-	-	-	-
<b>Fund balance at end of year</b>	<b>\$ 1,147,785</b>	<b>\$ 867,861</b>	<b>\$ 1,256,331</b>	<b>\$ 670,431</b>	<b>\$ 2,671,431</b>	<b>\$ 4,747,431</b>	<b>\$ 6,763,431</b>	<b>\$ 8,855,431</b>

Note: Capital equipment is budgeted annually.

### TECHNOLOGY FUND

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Cellular tower rental fees	\$ 129,182	\$ 131,641	\$ 140,100	\$ 122,000	\$ 122,000	\$ 122,000	\$ 122,000	\$ 122,000
<b>Total revenues</b>	<b>129,182</b>	<b>131,641</b>	<b>140,100</b>	<b>122,000</b>	<b>122,000</b>	<b>122,000</b>	<b>122,000</b>	<b>122,000</b>
<b>Other sources:</b>								
Transfers in from other funds:								
General Fund	75,000	75,000	75,000	100,000	100,000	100,000	100,000	100,000
<b>Total other sources</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total revenues and other sources</b>	<b>204,182</b>	<b>206,641</b>	<b>215,100</b>	<b>222,000</b>	<b>222,000</b>	<b>222,000</b>	<b>222,000</b>	<b>222,000</b>
<b>Expenditures:</b>								
Operating	99,277	49,637	77,000	133,500	75,000	76,700	78,400	80,200
Capital equipment	163,425	-	418,000	300,000	-	-	-	-
<b>Total expenditures</b>	<b>262,702</b>	<b>49,637</b>	<b>495,000</b>	<b>433,500</b>	<b>75,000</b>	<b>76,700</b>	<b>78,400</b>	<b>80,200</b>
<b>Total expenditures and other uses</b>	<b>262,702</b>	<b>49,637</b>	<b>495,000</b>	<b>433,500</b>	<b>75,000</b>	<b>76,700</b>	<b>78,400</b>	<b>80,200</b>
Excess (def) of revenues and other sources over expenditures and other uses	(58,520)	157,004	(279,900)	(211,500)	147,000	145,300	143,600	141,800
Fund balance at beginning of year	429,622	371,102	528,725	323,825	112,325	259,325	404,625	548,225
Lapsed encumbrances	-	619	-	-	-	-	-	-
Anticipated appropriation lapses	-	-	75,000	-	-	-	-	-
<b>Fund balance at end of year</b>	<b>\$ 371,102</b>	<b>\$ 528,725</b>	<b>\$ 323,825</b>	<b>\$ 112,325</b>	<b>\$ 259,325</b>	<b>\$ 404,625</b>	<b>\$ 548,225</b>	<b>\$ 690,025</b>

## FUND SUMMARIES - Capital - Capital Improvements

<b>BONDED IMPROVEMENT FUND</b>								
	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Revenues:</b>								
Investment earnings	\$ 47,500	\$ 2,294,530	\$ 2,600,000	\$ 475,000	\$ 150,000	\$ 300,000	\$ 150,000	\$ 300,000
Reimbursements/Grants	66,182	163,811	-	-	-	-	-	-
<i>Total revenues</i>	<u>113,682</u>	<u>2,458,341</u>	<u>2,600,000</u>	<u>475,000</u>	<u>150,000</u>	<u>300,000</u>	<u>150,000</u>	<u>300,000</u>
<b>Other sources:</b>								
Sale of bonds and notes	19,250,000	62,170,000	-	19,973,700	-	41,167,700	-	20,938,700
Premium on bonds issued	282,600	1,087,434	-	-	-	-	-	-
<i>Total other sources</i>	<u>19,532,600</u>	<u>63,257,434</u>	<u>-</u>	<u>19,973,700</u>	<u>-</u>	<u>41,167,700</u>	<u>-</u>	<u>20,938,700</u>
<b>Total revenues and other sources</b>	<b><u>19,646,282</u></b>	<b><u>65,715,775</u></b>	<b><u>2,600,000</u></b>	<b><u>20,448,700</u></b>	<b><u>150,000</u></b>	<b><u>41,467,700</u></b>	<b><u>150,000</u></b>	<b><u>21,238,700</u></b>
<b>Expenditures:</b>								
Capital improvements - CIP	7,828,745	7,421,255	13,605,700	8,319,100	11,354,600	16,886,800	23,880,900	11,533,900
Capital improvements - Community Center/Office	-	61,300,339	500,000	500,000	-	-	-	-
Debt issuance costs	282,600	1,248,434	-	300,000	-	400,000	-	300,000
<i>Total expenditures</i>	<u>8,111,345</u>	<u>69,970,028</u>	<u>14,105,700</u>	<u>9,119,100</u>	<u>11,354,600</u>	<u>17,286,800</u>	<u>23,880,900</u>	<u>11,833,900</u>
<b>Total expenditures and other uses</b>	<b><u>8,111,345</u></b>	<b><u>69,970,028</u></b>	<b><u>14,105,700</u></b>	<b><u>9,119,100</u></b>	<b><u>11,354,600</u></b>	<b><u>17,286,800</u></b>	<b><u>23,880,900</u></b>	<b><u>11,833,900</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	11,534,937	(4,254,253)	(11,505,700)	11,329,600	(11,204,600)	24,180,900	(23,730,900)	9,404,800
Fund balance at beginning of year	10,043,917	22,042,846	18,241,846	6,749,062	18,078,662	6,874,062	31,054,962	7,324,062
Lapsed encumbrances	463,992	453,253	12,916	-	-	-	-	-
<b>Fund balance at end of year</b>	<b><u>\$ 22,042,846</u></b>	<b><u>\$ 18,241,846</u></b>	<b><u>\$ 6,749,062</u></b>	<b><u>\$ 18,078,662</u></b>	<b><u>\$ 6,874,062</u></b>	<b><u>\$ 31,054,962</u></b>	<b><u>\$ 7,324,062</u></b>	<b><u>\$ 16,728,862</u></b>

<b>ESTATE TAX CAPITAL PROJECT FUND</b>								
	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Revenues:</b>								
<b>Total revenues and other sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>								
Capital improvements	49,240	5,730	-	-	-	-	-	-
<i>Total expenditures</i>	<u>49,240</u>	<u>5,730</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures and other uses</b>	<b><u>49,240</u></b>	<b><u>5,730</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	(49,240)	(5,730)	-	-	-	-	-	-
Fund balance at beginning of year	49,240	-	-	-	-	-	-	-
Lapsed encumbrances	-	5,730	-	-	-	-	-	-
<b>Fund balance at end of year</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>



## FUND SUMMARIES - Capital - Capital Improvements

INFRASTRUCTURE IMPROVEMENT FUND								
	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Amended	Proposed	Proposed	Projected	Projected	Projected
<b>Revenues:</b>								
Reimbursements/Grants/Assessments	\$ 638,469	\$ 6,706,024	\$ 10,937,000	\$ 3,700,000	\$ 850,000	\$ 400,000	\$ 4,144,400	\$ 100,000
Donations - Community Center	-	5,000,000	2,000,000	1,000,000	-	-	-	-
<b>Total revenues</b>	<b>638,469</b>	<b>11,706,024</b>	<b>12,937,000</b>	<b>4,700,000</b>	<b>850,000</b>	<b>400,000</b>	<b>4,144,400</b>	<b>100,000</b>
<b>Other sources:</b>								
Transfers in from other sources:								
Bonded Improvement Fund								
General Fund - CIP	1,250,000	1,250,000	1,250,000	3,500,000	3,000,000	3,000,000	3,000,000	8,000,000
General Fund - Community Center/Office	6,000,000	4,682,500	-	-	-	-	-	-
Capital Asset Management Fund	1,650,000	1,650,000	2,000,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Advances in from other funds:								
General Fund - Community Center/Office	-	3,000,000	8,100,000	-	-	-	-	-
<b>Total other sources</b>	<b>8,900,000</b>	<b>10,582,500</b>	<b>11,350,000</b>	<b>5,750,000</b>	<b>5,250,000</b>	<b>5,250,000</b>	<b>5,250,000</b>	<b>10,250,000</b>
<b>Total revenues and other sources</b>	<b>9,538,469</b>	<b>22,288,524</b>	<b>24,287,000</b>	<b>10,450,000</b>	<b>6,100,000</b>	<b>5,650,000</b>	<b>9,394,400</b>	<b>10,350,000</b>
<b>Expenditures:</b>								
Miscellaneous operating expenses	-	370	-	-	-	-	-	-
Capital improvements - CIP	5,463,689	7,328,768	12,308,400	9,986,900	3,278,300	6,570,700	5,165,800	10,749,600
Capital improvements - Community Center/Office	4,645,189	10,687,481	10,900,000	-	-	-	-	-
<b>Total expenditures</b>	<b>10,108,878</b>	<b>18,016,619</b>	<b>23,208,400</b>	<b>9,986,900</b>	<b>3,278,300</b>	<b>6,570,700</b>	<b>5,165,800</b>	<b>10,749,600</b>
<b>Other uses:</b>								
Repayment of previously advanced funds:								
General Fund	-	-	5,000,000	6,100,000	-	-	-	-
<b>Total other uses</b>	<b>-</b>	<b>-</b>	<b>5,000,000</b>	<b>6,100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures and other uses</b>	<b>10,108,878</b>	<b>18,016,619</b>	<b>28,208,400</b>	<b>16,086,900</b>	<b>3,278,300</b>	<b>6,570,700</b>	<b>5,165,800</b>	<b>10,749,600</b>
Excess (def) of revenues and other sources over expenditures and other uses	(570,409)	4,271,905	(3,921,400)	(5,636,900)	2,821,700	(920,700)	4,228,600	(399,600)
Fund balance at beginning of year	7,155,106	6,758,972	11,601,775	7,721,535	2,084,635	4,906,335	3,985,635	8,214,235
Lapsed encumbrances	174,275	570,898	41,160	-	-	-	-	-
<b>Fund balance at end of year</b>	<b>\$ 6,758,972</b>	<b>\$ 11,601,775</b>	<b>\$ 7,721,535</b>	<b>\$ 2,084,635</b>	<b>\$ 4,906,335</b>	<b>\$ 3,985,635</b>	<b>\$ 8,214,235</b>	<b>\$ 7,814,635</b>
Balance of amount due to the General Fund	\$ -	\$ 3,000,000	\$ 6,100,000	\$ -	\$ -	\$ -	\$ -	\$ -

## FUND SUMMARIES - Capital - Capital Improvements

COMMUNITY FIBER OPTIC FUND								
	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
School, Library, City annual payments	\$ 195,516	\$ 195,516	\$ 195,500	\$ 195,500	\$ 195,500	\$ 195,000	\$ 195,500	\$ 195,000
<i>Total revenues</i>	<u>195,516</u>	<u>195,516</u>	<u>195,500</u>	<u>195,500</u>	<u>195,500</u>	<u>195,000</u>	<u>195,500</u>	<u>195,000</u>
<b>Other sources:</b>								
Transfers in from other funds:								
General Fund	68,400	68,400	68,400	68,400	68,400	68,400	68,400	68,400
<i>Total other sources</i>	<u>68,400</u>	<u>68,400</u>	<u>68,400</u>	<u>68,400</u>	<u>68,400</u>	<u>68,400</u>	<u>68,400</u>	<u>68,400</u>
<b>Total revenues and other sources</b>	<b><u>263,916</u></b>	<b><u>263,916</u></b>	<b><u>263,900</u></b>	<b><u>263,900</u></b>	<b><u>263,900</u></b>	<b><u>263,400</u></b>	<b><u>263,900</u></b>	<b><u>263,400</u></b>
<b>Expenditures:</b>								
Maintenance and repairs	77,484	43,550	115,000	75,000	75,000	75,000	75,000	75,000
<i>Total expenditures</i>	<u>77,484</u>	<u>43,550</u>	<u>115,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
<b>Other uses:</b>								
Transfers out to other funds:								
General Bond Retirement Fund (transfer)	120,298	120,298	120,300	120,300	-	-	-	-
Repayment of previously advanced funds:								
General Fund	100,000	100,000	100,000	100,000	200,000	200,000	200,000	200,000
<i>Total other uses</i>	<u>220,298</u>	<u>220,298</u>	<u>220,300</u>	<u>220,300</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
<b>Total expenditures and other uses</b>	<b><u>297,782</u></b>	<b><u>263,848</u></b>	<b><u>335,300</u></b>	<b><u>295,300</u></b>	<b><u>275,000</u></b>	<b><u>275,000</u></b>	<b><u>275,000</u></b>	<b><u>275,000</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	(33,866)	68	(71,400)	(31,400)	(11,100)	(11,600)	(11,100)	(11,600)
Fund balance at beginning of year	322,845	345,213	345,281	273,881	242,481	231,381	219,781	208,681
Lapsed encumbrances	56,234	-	-	-	-	-	-	-
<b>Fund balance at end of year</b>	<b><u>\$ 345,213</u></b>	<b><u>\$ 345,281</u></b>	<b><u>\$ 273,881</u></b>	<b><u>\$ 242,481</u></b>	<b><u>\$ 231,381</u></b>	<b><u>\$ 219,781</u></b>	<b><u>\$ 208,681</u></b>	<b><u>\$ 197,081</u></b>
<i>Balance of amount due to the General Fund</i>	\$ 1,375,000	\$ 1,275,000	\$ 1,175,000	\$ 1,075,000	\$ 875,000	\$ 675,000	\$ 475,000	\$ 275,000

## **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 various funds.

#### **Capital Asset Management Fund**

The fund was established to account for an allocated portion of gross income tax collections dedicated for the capital improvements or the debt service incurred in connection with the City's capital improvement program. The amount of the gross income tax collections allocated to this fund is established by City Council policy. For the 2025-2026 budget cycle, 28% of gross income tax collections will be allocated to this fund.

### ***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 was created to receive the PILOT payments for the improvements to the Horizons TIF District. This TIF is set to expire in tax year 2034 (final settlement 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. This TIF is set to expire in tax year 2037 (final settlement 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. Ordinance 41-2015 added an additional parcel to the TIF, which is now occupied by Ohio State Wexner Medical Center. The original portion of the TIF is set to expire in tax year 2039 (final settlement in 2040). The newer portion of the TIF (ORD 41-2015) is set to expire in tax year 2045 (final settlement in 2046).

#### **Arlington Crossing TIF Fund**

Established by Ordinance 90-2008, this district was established to capture any incremental increases in value within residential parcels located within the Kingsdale Corridor. This TIF is set to expire in tax year 2039 (final settlement in 2040).

#### **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. This TIF is set to expire in tax year 2038 (final settlement in 2039).

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

### **Riverside North TIF Fund**

Established by Ordinance 88-2010, this fund was established to capture any incremental increases in value for infrastructure improvements made to the area on and around 3518 Riverside Dr. This TIF is set to expire in tax year 2040 (final settlement in 2041).

### **Riverside South TIF Fund**

Established by Ordinance 89-2010, this fund was established to capture any incremental increases in value for infrastructure improvements made to the area on and around 2196 Riverside Drive. This TIF is set to expire in tax year 2040 (final settlement in 2041).

### **Lane Avenue Mixed Use TIF Fund**

Established by Ordinance 38-2012, this fund was established to capture any incremental increases in value for the redevelopment of the property formerly owned by Lane Avenue Baptist Church. This TIF had two different inception dates based on the development of the parcels. The first portion began in tax year 2013 and set to expire in 2042 (final settlement in 2043). The second portion began in tax year 2014 and set to expire in 2043 (final settlement on 2044).

### **Tremont Road TIF Fund**

Established by Ordinance 81-2015, this fund was established to capture any incremental increases in value for the redevelopment of various parcels on Tremont Road and adjacent streets. This TIF is set to expire in tax year 2046 (final settlement in 2047).

### **Arlington Centre TIF Fund**

Established by Ordinance 80-2015, this fund was established to capture any incremental increases in value for the redevelopment of various parcels on Arlington Centre Boulevard and adjacent streets. This TIF is set to expire in tax year 2046 (final settlement in 2047).

### **West Lane - Northwest TIF Fund**

Established by Ordinance 24-2018, this fund was established to capture any incremental increases in value for the redevelopment of the surrounding areas of a former gas station property at 1800 Lane Avenue. This TIF is set to expire in tax year 2048 (final settlement in 2049).

### **Lane Avenue II TIF Fund**

Established by Ordinance 42-2019, this fund was established to capture any incremental increases in value for the redevelopment of several parcels of real property located on the north side of West Lane Avenue, between Chester Road and Westmont Boulevard. This TIF has two different inception dates based on the development of the parcels included in the TIF. The first portion, which currently includes a hotel, began in tax year 2020 and will expire in 2049 (final settlement in 2050). The second portion began in tax year 2022 and will expire in 2051 (final settlement in 2052).

### **Gateway TIF Fund**

Established by Ordinance 55-2021, this fund was established to capture any incremental increases in value for the redevelopment of several parcels of real property located on the southeast of the intersection of West Lane Avenue and North Star Road of West Lane Avenue. The redevelopment began in 2021, and it is expected that the TIF will begin in tax year 2023 (first settlement in 2024) and expire in 2052 (final settlement in 2053).

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

## Kingsdale Center TIF Fund

Established by Ordinance 1-2021, this fund was established to capture any incremental increases in value for the redevelopment of the former Macy's/Kroger site located at Kingsdale Center. The redevelopment began in 2021, and it is expected that the TIF will begin in tax year 2023 (first settlement in 2024) and expire in 2052 (final settlement in 2053).



## FUND SUMMARIES - Capital - Debt and Capital Asset Management

GENERAL BOND RETIREMENT FUND								
	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
<b>Revenues:</b>								
Property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	15	7	-	-	-	-	-	-
Reimbursements	-	8,000	-	-	-	-	-	-
<i>Total revenues</i>	<u>15</u>	<u>8,007</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other sources:</b>								
Premium on bonds issued (current)	850,421	3,245,966	-	-	-	-	-	-
Sale of bonds and notes (proposed)	660,500	-	-	-	-	-	-	-
<b>Transfers in from other funds:</b>								
<i>For current outstanding debt:</i>								
General Fund	-	-	740,800	1,595,900	1,710,800	1,725,200	1,752,200	1,772,700
EMS Billing Fund	434,825	431,095	435,600	436,300	436,400	432,900	436,200	-
Water Surcharge Fund	87,702	87,898	88,000	87,900	88,000	87,800	87,900	87,900
Sanitary Sewer Surcharge Fund	7,494	7,511	7,600	7,600	7,600	7,500	7,600	7,600
Stormwater Management Fund	62,482	62,622	62,700	62,600	62,700	62,500	62,700	62,600
Community Fiber Optic Fund	120,298	120,298	120,300	120,300	-	-	-	-
Capital Asset Management Fund	6,540,867	8,040,563	7,776,200	7,509,100	7,525,300	7,521,300	7,505,000	7,184,900
Kingsdale Core TIF Fund	268,910	269,513	519,600	469,400	519,800	519,000	544,500	544,400
Lane Avenue Mixed Use TIF Fund	331,950	335,000	583,000	531,000	558,000	630,900	604,800	607,700
Lane Avenue II TIF Fund	-	936,950	963,700	966,300	963,300	996,600	991,600	991,200
Gateway TIF Fund	-	-	202,700	1,378,500	1,382,600	1,381,100	1,379,200	1,381,800
Kingsdale Center TIF Fund	-	-	1,023,300	1,384,900	1,655,700	1,672,500	1,672,500	1,689,300
Arlington Crossing TIF Fund	-	-	405,000	200,000	365,000	288,000	260,000	241,000
Horizon Tax Incentive Fund	-	-	750,000	400,000	400,000	400,000	400,000	400,000
Kingsdale West TIF Fund	-	-	100,000	50,000	50,000	50,000	50,000	50,000
Riverside North TIF Fund	-	-	1,800	1,800	1,800	1,800	2,100	2,100
Riverside South TIF Fund	-	-	100,000	50,000	50,000	50,000	40,000	40,000
Lane Ave TIF Fund	-	-	250,000	120,000	120,000	120,000	120,000	120,000
Arlington Centre TIF Fund	-	-	50,000	32,000	32,000	32,000	32,000	32,000
UA Visitor's Bureau Fund	-	-	92,500	92,500	92,500	92,500	92,500	92,500
<i>For other proposed debt issuances:</i>								
Capital Asset Management Fund	-	-	-	1,646,300	1,646,300	5,057,700	5,057,700	6,809,800
<i>Total other sources</i>	<u>9,365,449</u>	<u>13,537,416</u>	<u>14,272,800</u>	<u>17,142,400</u>	<u>17,667,800</u>	<u>21,129,300</u>	<u>21,098,500</u>	<u>22,117,500</u>
<b>Total revenues and other sources</b>	<b><u>9,365,464</u></b>	<b><u>13,545,423</u></b>	<b><u>14,272,800</u></b>	<b><u>17,142,400</u></b>	<b><u>17,667,800</u></b>	<b><u>21,129,300</u></b>	<b><u>21,098,500</u></b>	<b><u>22,117,500</u></b>
<b>Expenditures:</b>								
Payment to bond escrow agent	-	-	-	-	-	-	-	-
Payment to retire refunded bonds	-	-	-	-	-	-	-	-
Debt service payments - current debt	9,365,128	14,075,154	16,793,300	15,496,100	16,021,500	16,071,600	16,042,600	15,307,600
Debt service payments - proposed debt	-	-	-	1,646,300	1,646,300	5,057,700	5,057,700	6,809,800
Property tax collection fees	2,702	3,201	2,000	3,200	3,300	3,400	3,500	3,600
<i>Total expenditures</i>	<u>9,367,830</u>	<u>14,078,355</u>	<u>16,795,300</u>	<u>17,145,600</u>	<u>17,671,100</u>	<u>21,132,700</u>	<u>21,103,800</u>	<u>22,121,000</u>
<b>Total expenditures and other uses</b>	<b><u>9,367,830</u></b>	<b><u>14,078,355</u></b>	<b><u>16,795,300</u></b>	<b><u>17,145,600</u></b>	<b><u>17,671,100</u></b>	<b><u>21,132,700</u></b>	<b><u>21,103,800</u></b>	<b><u>22,121,000</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	(2,366)	(532,932)	(2,522,500)	(3,200)	(3,300)	(3,400)	(5,300)	(3,500)
Fund balance at beginning of year	3,140,585	3,138,219	2,605,287	82,787	79,587	76,287	72,887	67,587
<b>Fund balance at end of year</b>	<b><u>\$ 3,138,219</u></b>	<b><u>\$ 2,605,287</u></b>	<b><u>\$ 82,787</u></b>	<b><u>\$ 79,587</u></b>	<b><u>\$ 76,287</u></b>	<b><u>\$ 72,887</u></b>	<b><u>\$ 67,587</u></b>	<b><u>\$ 64,087</u></b>

## FUND SUMMARIES - Capital - Debt and Capital Asset Management

CAPITAL ASSET MANAGEMENT FUND								
	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Revenues:</b>								
Income tax	\$ 11,505,123	\$ 12,551,618	\$ 12,956,700	\$ 13,453,700	\$ 13,822,700	14,201,900	14,592,000	14,993,000
<i>Total revenues</i>	<u>11,505,123</u>	<u>12,551,618</u>	<u>12,956,700</u>	<u>13,453,700</u>	<u>13,822,700</u>	<u>14,201,900</u>	<u>14,592,000</u>	<u>14,993,000</u>
<b>Total revenues and other sources</b>	<b><u>11,505,123</u></b>	<b><u>12,551,618</u></b>	<b><u>12,956,700</u></b>	<b><u>13,453,700</u></b>	<b><u>13,822,700</u></b>	<b><u>14,201,900</u></b>	<b><u>14,592,000</u></b>	<b><u>14,993,000</u></b>
<b>Other uses:</b>								
Transfers out to other funds:								
General Bond Retirement Fund (current)	6,540,867	8,040,563	7,776,200	7,509,100	7,525,300	7,521,300	7,505,000	7,184,900
General Bond Retirement Fund (proposed)	-	-	-	1,646,300	1,646,300	5,057,700	5,057,700	6,809,800
Infrastructure Fund	<u>1,650,000</u>	<u>1,650,000</u>	<u>2,000,000</u>	<u>2,250,000</u>	<u>2,250,000</u>	<u>2,250,000</u>	<u>2,250,000</u>	<u>2,250,000</u>
<i>Total other uses</i>	<b><u>8,190,867</u></b>	<b><u>9,690,563</u></b>	<b><u>9,776,200</u></b>	<b><u>11,405,400</u></b>	<b><u>11,421,600</u></b>	<b><u>14,829,000</u></b>	<b><u>14,812,700</u></b>	<b><u>16,244,700</u></b>
<b>Total expenditures and other uses</b>	<b><u>8,190,867</u></b>	<b><u>9,690,563</u></b>	<b><u>9,776,200</u></b>	<b><u>11,405,400</u></b>	<b><u>11,421,600</u></b>	<b><u>14,829,000</u></b>	<b><u>14,812,700</u></b>	<b><u>16,244,700</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	3,314,256	2,861,055	3,180,500	2,048,300	2,401,100	(627,100)	(220,700)	(1,251,700)
Fund balance at beginning of year	<u>14,192,806</u>	<u>17,507,062</u>	<u>20,368,117</u>	<u>23,548,617</u>	<u>25,596,917</u>	<u>27,998,017</u>	<u>27,370,917</u>	<u>27,150,217</u>
<b>Fund balance at end of year</b>	<b><u>\$ 17,507,062</u></b>	<b><u>\$ 20,368,117</u></b>	<b><u>\$ 23,548,617</u></b>	<b><u>\$ 25,596,917</u></b>	<b><u>\$ 27,998,017</u></b>	<b><u>\$ 27,370,917</u></b>	<b><u>\$ 27,150,217</u></b>	<b><u>\$ 25,898,517</u></b>
<i>Debt coverage</i>	3.93	3.74	4.46	4.08	4.34	3.38	3.36	3.03

## FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

### HORIZON TAX INCENTIVE FUND

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Payment in lieu of taxes	\$ 442,351	\$ 412,022	\$ 480,300	\$ 452,600	\$ 457,100	\$ 461,700	\$ 466,300	\$ 471,000
<i>Total revenues</i>	<u>442,351</u>	<u>412,022</u>	<u>480,300</u>	<u>452,600</u>	<u>457,100</u>	<u>461,700</u>	<u>466,300</u>	<u>471,000</u>
<b>Total revenues and other sources</b>	<b>442,351</b>	<b>412,022</b>	<b>480,300</b>	<b>452,600</b>	<b>457,100</b>	<b>461,700</b>	<b>466,300</b>	<b>471,000</b>
<b>Expenditures:</b>								
TIF expenses	4,490	4,276	8,700	9,000	9,200	9,400	9,600	9,800
<i>Total expenditures</i>	<u>4,490</u>	<u>4,276</u>	<u>8,700</u>	<u>9,000</u>	<u>9,200</u>	<u>9,400</u>	<u>9,600</u>	<u>9,800</u>
<b>Other uses:</b>								
Transfers out to other funds:								
General Bond Retirement Fund	-	-	750,000	400,000	400,000	400,000	400,000	400,000
Repayment of previously advanced funds:								
General Fund	350,000	-	-	-	-	-	-	-
<i>Total other uses</i>	<u>350,000</u>	<u>-</u>	<u>750,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
<b>Total expenditures and other uses</b>	<b>354,490</b>	<b>4,276</b>	<b>758,700</b>	<b>409,000</b>	<b>409,200</b>	<b>409,400</b>	<b>409,600</b>	<b>409,800</b>
Excess (def) of revenues and other sources over expenditures and other uses	87,861	407,746	(278,400)	43,600	47,900	52,300	56,700	61,200
Fund balance at beginning of year	835,861	923,722	1,331,468	1,053,068	1,096,668	1,144,568	1,196,868	1,253,568
<b>Fund balance at end of year</b>	<b>\$ 923,722</b>	<b>\$ 1,331,468</b>	<b>\$ 1,053,068</b>	<b>\$ 1,096,668</b>	<b>\$ 1,144,568</b>	<b>\$ 1,196,868</b>	<b>\$ 1,253,568</b>	<b>\$ 1,314,768</b>

### KINGSDALE WEST TIF FUND

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Payment in lieu of taxes	\$ 51,420	\$ 53,191	\$ 56,000	\$ 56,600	\$ 57,200	\$ 57,800	\$ 58,400	\$ 59,000
<i>Total revenues</i>	<u>51,420</u>	<u>53,191</u>	<u>56,000</u>	<u>56,600</u>	<u>57,200</u>	<u>57,800</u>	<u>58,400</u>	<u>59,000</u>
<b>Total revenues and other sources</b>	<b>51,420</b>	<b>53,191</b>	<b>56,000</b>	<b>56,600</b>	<b>57,200</b>	<b>57,800</b>	<b>58,400</b>	<b>59,000</b>
<b>Expenditures:</b>								
TIF expenses	490	510	700	800	900	1,000	1,100	1,200
<i>Total expenditures</i>	<u>490</u>	<u>510</u>	<u>700</u>	<u>800</u>	<u>900</u>	<u>1,000</u>	<u>1,100</u>	<u>1,200</u>
<b>Other uses:</b>								
Transfers out to other funds:								
General Bond Retirement Fund	-	-	100,000	50,000	50,000	50,000	50,000	50,000
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
<b>Total expenditures and other uses</b>	<b>490</b>	<b>510</b>	<b>100,700</b>	<b>50,800</b>	<b>50,900</b>	<b>51,000</b>	<b>51,100</b>	<b>51,200</b>
Excess (def) of revenues and other sources over expenditures and other uses	50,930	52,681	(44,700)	5,800	6,300	6,800	7,300	7,800
Fund balance at beginning of year	336,309	387,239	439,920	395,220	401,020	407,320	414,120	421,420
<b>Fund balance at end of year</b>	<b>\$ 387,239</b>	<b>\$ 439,920</b>	<b>\$ 395,220</b>	<b>\$ 401,020</b>	<b>\$ 407,320</b>	<b>\$ 414,120</b>	<b>\$ 421,420</b>	<b>\$ 429,220</b>



## FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

### KINGSDALE CORE TIF FUND

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Payments in lieu of taxes	\$ 1,044,314	\$ 1,138,033	\$ 819,400	\$ 1,806,900	\$ 1,332,900	\$ 1,346,200	\$ 1,359,700	\$ 1,373,300
<i>Total revenues</i>	<u>1,044,314</u>	<u>1,138,033</u>	<u>819,400</u>	<u>1,806,900</u>	<u>1,332,900</u>	<u>1,346,200</u>	<u>1,359,700</u>	<u>1,373,300</u>
<b>Total revenues and other sources</b>	<b><u>1,044,314</u></b>	<b><u>1,138,033</u></b>	<b><u>819,400</u></b>	<b><u>1,806,900</u></b>	<b><u>1,332,900</u></b>	<b><u>1,346,200</u></b>	<b><u>1,359,700</u></b>	<b><u>1,373,300</u></b>
<b>Expenditures:</b>								
TIF expenses (revenue sharing)	551,611	615,378	456,000	928,500	679,800	686,500	693,400	700,300
<i>Total expenditures</i>	<u>551,611</u>	<u>615,378</u>	<u>456,000</u>	<u>928,500</u>	<u>679,800</u>	<u>686,500</u>	<u>693,400</u>	<u>700,300</u>
<b>Other uses:</b>								
Transfers out to other funds:								
General Bond Retirement Fund (current)	268,910	269,513	519,600	469,400	519,800	519,000	544,500	544,400
Repayment of previously advanced funds:								
General Fund	209,000	-	-	-	-	-	-	-
<i>Total other uses</i>	<u>477,910</u>	<u>269,513</u>	<u>519,600</u>	<u>469,400</u>	<u>519,800</u>	<u>519,000</u>	<u>544,500</u>	<u>544,400</u>
<b>Total expenditures and other uses</b>	<b><u>1,029,521</u></b>	<b><u>884,891</u></b>	<b><u>975,600</u></b>	<b><u>1,397,900</u></b>	<b><u>1,199,600</u></b>	<b><u>1,205,500</u></b>	<b><u>1,237,900</u></b>	<b><u>1,244,700</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	14,793	253,142	(156,200)	409,000	133,300	140,700	121,800	128,600
Fund balance at beginning of year	556,022	570,815	823,957	667,757	1,076,757	1,210,057	1,350,757	1,472,557
<b>Fund balance at end of year</b>	<b><u>\$ 570,815</u></b>	<b><u>\$ 823,957</u></b>	<b><u>\$ 667,757</u></b>	<b><u>\$ 1,076,757</u></b>	<b><u>\$ 1,210,057</u></b>	<b><u>\$ 1,350,757</u></b>	<b><u>\$ 1,472,557</u></b>	<b><u>\$ 1,601,157</u></b>

\*\* Debt matures in 2034

### ARLINGTON CROSSING TIF FUND

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Payments in lieu of taxes	\$ 141,450	\$ 147,684	\$ 116,400	\$ 164,400	\$ 142,500	\$ 143,900	\$ 145,300	\$ 146,800
<i>Total revenues</i>	<u>141,450</u>	<u>147,684</u>	<u>116,400</u>	<u>164,400</u>	<u>142,500</u>	<u>143,900</u>	<u>145,300</u>	<u>146,800</u>
<b>Total revenues and other sources</b>	<b><u>141,450</u></b>	<b><u>147,684</u></b>	<b><u>116,400</u></b>	<b><u>164,400</u></b>	<b><u>142,500</u></b>	<b><u>143,900</u></b>	<b><u>145,300</u></b>	<b><u>146,800</u></b>
<b>Expenditures:</b>								
TIF expenses	2,107	2,835	2,200	3,200	2,400	2,500	2,600	2,700
<i>Total expenditures</i>	<u>2,107</u>	<u>2,835</u>	<u>2,200</u>	<u>3,200</u>	<u>2,400</u>	<u>2,500</u>	<u>2,600</u>	<u>2,700</u>
<b>Other uses:</b>								
Transfers out to other funds:								
General Bond Retirement Fund	-	-	405,000	200,000	365,000	288,000	260,000	241,000
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>405,000</u>	<u>200,000</u>	<u>365,000</u>	<u>288,000</u>	<u>260,000</u>	<u>241,000</u>
<b>Total expenditures and other uses</b>	<b><u>2,107</u></b>	<b><u>2,835</u></b>	<b><u>407,200</u></b>	<b><u>203,200</u></b>	<b><u>367,400</u></b>	<b><u>290,500</u></b>	<b><u>262,600</u></b>	<b><u>243,700</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	139,343	144,849	(290,800)	(38,800)	(224,900)	(146,600)	(117,300)	(96,900)
Fund balance at beginning of year	1,074,907	1,214,250	1,359,099	1,068,299	1,029,499	804,599	657,999	540,699
<b>Fund balance at end of year</b>	<b><u>\$ 1,214,250</u></b>	<b><u>\$ 1,359,099</u></b>	<b><u>\$ 1,068,299</u></b>	<b><u>\$ 1,029,499</u></b>	<b><u>\$ 804,599</u></b>	<b><u>\$ 657,999</u></b>	<b><u>\$ 540,699</u></b>	<b><u>\$ 443,799</u></b>

## FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

### LANE AVENUE TIF FUND

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Payments in lieu of taxes	\$ 161,250	\$ 194,201	\$ 111,400	\$ 112,500	\$ 113,600	\$ 114,700	\$ 115,800	\$ 117,000
<i>Total revenues</i>	<u>161,250</u>	<u>194,201</u>	<u>111,400</u>	<u>112,500</u>	<u>113,600</u>	<u>114,700</u>	<u>115,800</u>	<u>117,000</u>
<b>Total revenues and other sources</b>	<b>161,250</b>	<b>194,201</b>	<b>111,400</b>	<b>112,500</b>	<b>113,600</b>	<b>114,700</b>	<b>115,800</b>	<b>117,000</b>
<b>Expenditures:</b>								
TIF expenses	1,715	1,991	1,300	1,400	1,500	1,600	1,700	1,800
Capital improvements - TIF	-	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>1,715</u>	<u>1,991</u>	<u>1,300</u>	<u>1,400</u>	<u>1,500</u>	<u>1,600</u>	<u>1,700</u>	<u>1,800</u>
<b>Other uses:</b>								
Transfers out to other funds:								
General Bond Retirement Fund	-	-	250,000	120,000	120,000	120,000	120,000	120,000
Repayment of previously advanced funds:								
General Fund	50,000	-	-	-	-	-	-	-
<i>Total other uses</i>	<u>50,000</u>	<u>-</u>	<u>250,000</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
<b>Total expenditures and other uses</b>	<b>51,715</b>	<b>1,991</b>	<b>251,300</b>	<b>121,400</b>	<b>121,500</b>	<b>121,600</b>	<b>121,700</b>	<b>121,800</b>
Excess (def) of revenues and other sources over expenditures and other uses	109,535	192,210	(139,900)	(8,900)	(7,900)	(6,900)	(5,900)	(4,800)
Fund balance at beginning of year	140,635	250,170	443,876	303,976	295,076	287,176	280,276	274,376
Lapsed encumbrances	-	1,496	-	-	-	-	-	-
<b>Fund balance at end of year</b>	<b>\$ 250,170</b>	<b>\$ 443,876</b>	<b>\$ 303,976</b>	<b>\$ 295,076</b>	<b>\$ 287,176</b>	<b>\$ 280,276</b>	<b>\$ 274,376</b>	<b>\$ 269,576</b>

### RIVERSIDE NORTH TIF FUND

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Payments in lieu of taxes	\$ 1,899	\$ 1,962	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
<i>Total revenues</i>	<u>1,899</u>	<u>1,962</u>	<u>2,800</u>	<u>2,800</u>	<u>2,800</u>	<u>2,800</u>	<u>2,800</u>	<u>2,800</u>
<b>Total revenues and other sources</b>	<b>1,899</b>	<b>1,962</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>
<b>Expenditures:</b>								
TIF expenses	18	18	100	100	100	100	100	100
<i>Total expenditures</i>	<u>18</u>	<u>18</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
<b>Other uses:</b>								
Transfers out to other funds:								
General Bond Retirement Fund	-	-	1,800	1,800	1,800	1,800	2,100	2,100
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>2,100</u>	<u>2,100</u>
<b>Total expenditures and other uses</b>	<b>18</b>	<b>18</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>	<b>2,200</b>	<b>2,200</b>
Excess (def) of revenues and other sources over expenditures and other uses	1,881	1,944	900	900	900	900	600	600
Fund balance at beginning of year	15,151	17,032	18,976	19,876	20,776	21,676	22,576	23,176
<b>Fund balance at end of year</b>	<b>\$ 17,032</b>	<b>\$ 18,976</b>	<b>\$ 19,876</b>	<b>\$ 20,776</b>	<b>\$ 21,676</b>	<b>\$ 22,576</b>	<b>\$ 23,176</b>	<b>\$ 23,776</b>

## FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

RIVERSIDE SOUTH TIF FUND								
	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Payments in lieu of taxes	\$ 61,293	\$ 63,312	\$ 43,400	\$ 43,800	\$ 44,200	\$ 44,600	\$ 45,000	\$ 45,500
<i>Total revenues</i>	<u>61,293</u>	<u>63,312</u>	<u>43,400</u>	<u>43,800</u>	<u>44,200</u>	<u>44,600</u>	<u>45,000</u>	<u>45,500</u>
<b>Total revenues and other sources</b>	<b><u>61,293</u></b>	<b><u>63,312</u></b>	<b><u>43,400</u></b>	<b><u>43,800</u></b>	<b><u>44,200</u></b>	<b><u>44,600</u></b>	<b><u>45,000</u></b>	<b><u>45,500</u></b>
<b>Expenditures:</b>								
TIF expenses	584	606	500	600	700	800	800	900
<i>Total expenditures</i>	<u>584</u>	<u>606</u>	<u>500</u>	<u>600</u>	<u>700</u>	<u>800</u>	<u>800</u>	<u>900</u>
<b>Other uses:</b>								
Transfers out to other funds:								
General Bond Retirement Fund	-	-	100,000	50,000	50,000	50,000	40,000	40,000
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>40,000</u>	<u>40,000</u>
<b>Total expenditures and other uses</b>	<b><u>584</u></b>	<b><u>606</u></b>	<b><u>100,500</u></b>	<b><u>50,600</u></b>	<b><u>50,700</u></b>	<b><u>50,800</u></b>	<b><u>40,800</u></b>	<b><u>40,900</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	60,709	62,706	(57,100)	(6,800)	(6,500)	(6,200)	4,200	4,600
Fund balance at beginning of year	158,030	218,739	281,445	224,345	217,545	211,045	204,845	209,045
<b>Fund balance at end of year</b>	<b><u>\$ 218,739</u></b>	<b><u>\$ 281,445</u></b>	<b><u>\$ 224,345</u></b>	<b><u>\$ 217,545</u></b>	<b><u>\$ 211,045</u></b>	<b><u>\$ 204,845</u></b>	<b><u>\$ 209,045</u></b>	<b><u>\$ 213,645</u></b>

LANE AVENUE MIXED USE TIF FUND								
	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Payments in lieu of taxes	\$ 1,042,387	\$ 842,919	\$ 1,240,600	\$ 1,074,400	\$ 1,085,100	\$ 1,096,000	\$ 1,107,000	\$ 1,118,100
<i>Total revenues</i>	<u>1,042,387</u>	<u>842,919</u>	<u>1,240,600</u>	<u>1,074,400</u>	<u>1,085,100</u>	<u>1,096,000</u>	<u>1,107,000</u>	<u>1,118,100</u>
<b>Total revenues and other sources</b>	<b><u>1,042,387</u></b>	<b><u>842,919</u></b>	<b><u>1,240,600</u></b>	<b><u>1,074,400</u></b>	<b><u>1,085,100</u></b>	<b><u>1,096,000</u></b>	<b><u>1,107,000</u></b>	<b><u>1,118,100</u></b>
<b>Expenditures:</b>								
TIF expenses	453,061	396,670	558,200	547,300	554,700	559,400	565,000	570,600
Capital improvements - TIF	919	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>453,980</u>	<u>396,670</u>	<u>558,200</u>	<u>547,300</u>	<u>554,700</u>	<u>559,400</u>	<u>565,000</u>	<u>570,600</u>
<b>Other uses:</b>								
Transfers out to other funds:								
General Bond Retirement Fund (current)	331,950	335,000	583,000	531,000	558,000	630,900	604,800	607,700
Repayment of previously advanced funds:								
General Fund	100,000	100,000	-	-	-	-	-	-
<i>Total other uses</i>	<u>431,950</u>	<u>435,000</u>	<u>583,000</u>	<u>531,000</u>	<u>558,000</u>	<u>630,900</u>	<u>604,800</u>	<u>607,700</u>
<b>Total expenditures and other uses</b>	<b><u>885,930</u></b>	<b><u>831,670</u></b>	<b><u>1,141,200</u></b>	<b><u>1,078,300</u></b>	<b><u>1,112,700</u></b>	<b><u>1,190,300</u></b>	<b><u>1,169,800</u></b>	<b><u>1,178,300</u></b>
Excess (def) of revenues and other sources over expenditures and other uses	156,457	11,249	99,400	(3,900)	(27,600)	(94,300)	(62,800)	(60,200)
Fund balance at beginning of year	470,295	626,752	638,001	737,401	733,501	705,901	611,601	548,801
<b>Fund balance at end of year</b>	<b><u>\$ 626,752</u></b>	<b><u>\$ 638,001</u></b>	<b><u>\$ 737,401</u></b>	<b><u>\$ 733,501</u></b>	<b><u>\$ 705,901</u></b>	<b><u>\$ 611,601</u></b>	<b><u>\$ 548,801</u></b>	<b><u>\$ 488,601</u></b>
<i>Balance of amount due to the General Fund</i>	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

### TREMONT ROAD TIF FUND

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Payments in lieu of taxes	\$ 54,798	\$ 37,835	\$ 41,200	\$ 41,600	\$ 42,000	\$ 42,400	\$ 42,800	\$ 43,200
<i>Total revenues</i>	<u>54,798</u>	<u>37,835</u>	<u>41,200</u>	<u>41,600</u>	<u>42,000</u>	<u>42,400</u>	<u>42,800</u>	<u>43,200</u>
<b>Total revenues and other sources</b>	<b>54,798</b>	<b>37,835</b>	<b>41,200</b>	<b>41,600</b>	<b>42,000</b>	<b>42,400</b>	<b>42,800</b>	<b>43,200</b>
<b>Expenditures:</b>								
TIF expenses	2,576	362	500	1,000	1,000	1,000	1,000	1,000
<i>Total expenditures</i>	<u>2,576</u>	<u>362</u>	<u>500</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<b>Other uses:</b>								
Repayment of previously advanced funds:								
General Fund	50,100	37,000	37,500	37,500	29,100	-	-	-
<i>Total other uses</i>	<u>50,100</u>	<u>37,000</u>	<u>37,500</u>	<u>37,500</u>	<u>29,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures and other uses</b>	<b>52,676</b>	<b>37,362</b>	<b>38,000</b>	<b>38,500</b>	<b>30,100</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
Excess (def) of revenues and other sources over expenditures and other uses	2,122	473	3,200	3,100	11,900	41,400	41,800	42,200
Fund balance at beginning of year	12,820	14,942	15,415	18,615	21,715	33,615	75,015	116,815
<b>Fund balance at end of year</b>	<b>\$ 14,942</b>	<b>\$ 15,415</b>	<b>\$ 18,615</b>	<b>\$ 21,715</b>	<b>\$ 33,615</b>	<b>\$ 75,015</b>	<b>\$ 116,815</b>	<b>\$ 159,015</b>
<i>Balance of amount due to the General Fund</i>	\$ 141,035	\$ 104,035	\$ 66,535	\$ 29,035	\$ -	\$ -	\$ -	\$ -

### ARLINGTON CENTRE TIF FUND

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Payments in lieu of taxes	\$ 25,835	\$ 26,686	\$ 24,900	\$ 25,100	\$ 25,400	\$ 25,700	\$ 25,700	\$ 26,000
<i>Total revenues</i>	<u>25,835</u>	<u>26,686</u>	<u>24,900</u>	<u>25,100</u>	<u>25,400</u>	<u>25,700</u>	<u>25,700</u>	<u>26,000</u>
<b>Total revenues and other sources</b>	<b>25,835</b>	<b>26,686</b>	<b>24,900</b>	<b>25,100</b>	<b>25,400</b>	<b>25,700</b>	<b>25,700</b>	<b>26,000</b>
<b>Expenditures:</b>								
TIF expenses	246	255	300	400	500	600	700	800
<i>Total expenditures</i>	<u>246</u>	<u>255</u>	<u>300</u>	<u>400</u>	<u>500</u>	<u>600</u>	<u>700</u>	<u>800</u>
<b>Other uses:</b>								
Transfers out to other funds:								
General Bond Retirement Fund	-	-	50,000	32,000	32,000	32,000	32,000	32,000
<i>Total uses</i>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>
<b>Total expenditures and other uses</b>	<b>246</b>	<b>255</b>	<b>50,300</b>	<b>32,400</b>	<b>32,500</b>	<b>32,600</b>	<b>32,700</b>	<b>32,800</b>
Excess (def) of revenues and other sources over expenditures and other uses	25,589	26,431	(25,400)	(7,300)	(7,100)	(6,900)	(7,000)	(6,800)
Fund balance at beginning of year	90,274	115,863	142,294	116,894	109,594	102,494	95,594	88,594
<b>Fund balance at end of year</b>	<b>\$ 115,863</b>	<b>\$ 142,294</b>	<b>\$ 116,894</b>	<b>\$ 109,594</b>	<b>\$ 102,494</b>	<b>\$ 95,594</b>	<b>\$ 88,594</b>	<b>\$ 81,794</b>

## FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

### WEST LANE - NORTHWEST TIF FUND

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Payments in lieu of taxes	\$ 14,248	\$ 14,717	\$ 17,500	\$ 17,700	\$ 17,900	\$ 18,100	\$ 18,300	\$ 18,500
<i>Total revenues</i>	<u>14,248</u>	<u>14,717</u>	<u>17,500</u>	<u>17,700</u>	<u>17,900</u>	<u>18,100</u>	<u>18,300</u>	<u>18,500</u>
<b>Total revenues and other sources</b>	<b>14,248</b>	<b>14,717</b>	<b>17,500</b>	<b>17,700</b>	<b>17,900</b>	<b>18,100</b>	<b>18,300</b>	<b>18,500</b>
<b>Expenditures:</b>								
TIF expenses	136	140	200	300	400	500	600	700
<i>Total expenditures</i>	<u>136</u>	<u>140</u>	<u>200</u>	<u>300</u>	<u>400</u>	<u>500</u>	<u>600</u>	<u>700</u>
<b>Other uses:</b>								
Repayment of previously advanced funds:								
General Fund	64,000	12,000	12,000	15,000	15,000	15,000	15,000	15,000
<i>Total other uses</i>	<u>64,000</u>	<u>12,000</u>	<u>12,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
<b>Total expenditures and other uses</b>	<b>64,136</b>	<b>12,140</b>	<b>12,200</b>	<b>15,300</b>	<b>15,400</b>	<b>15,500</b>	<b>15,600</b>	<b>15,700</b>
Excess (def) of revenues and other sources over expenditures and other uses	(49,888)	2,577	5,300	2,400	2,500	2,600	2,700	2,800
Fund balance at beginning of year	64,468	14,580	17,157	22,457	24,857	27,357	29,957	32,657
<b>Fund balance at end of year</b>	<b>\$ 14,580</b>	<b>\$ 17,157</b>	<b>\$ 22,457</b>	<b>\$ 24,857</b>	<b>\$ 27,357</b>	<b>\$ 29,957</b>	<b>\$ 32,657</b>	<b>\$ 35,457</b>
<i>Balance of amount due to the General Fund</i>	\$ 144,200	\$ 132,200	\$ 120,200	\$ 105,200	\$ 90,200	\$ 75,200	\$ 60,200	\$ 45,200

### LANE AVENUE II TIF FUND

	2022 Actual	2023 Actual	2024 Amended	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
<b>Revenues:</b>								
Payments in lieu of taxes	\$ 358,439	\$ 1,337,055	\$ 1,237,500	\$ 1,249,900	\$ 1,262,400	\$ 1,275,000	\$ 1,287,800	\$ 1,300,700
Special assessments	-	731,880	50,800	50,300	54,700	53,900	53,500	52,700
<i>Total revenues</i>	<u>358,439</u>	<u>2,068,935</u>	<u>1,288,300</u>	<u>1,300,200</u>	<u>1,317,100</u>	<u>1,328,900</u>	<u>1,341,300</u>	<u>1,353,400</u>
<b>Total revenues and other sources</b>	<b>358,439</b>	<b>2,068,935</b>	<b>1,288,300</b>	<b>1,300,200</b>	<b>1,317,100</b>	<b>1,328,900</b>	<b>1,341,300</b>	<b>1,353,400</b>
<b>Expenditures:</b>								
TIF expenses	83,388	266,471	243,300	278,100	280,700	283,300	285,900	288,600
Capital improvements - TIF	47,236	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>130,624</u>	<u>266,471</u>	<u>243,300</u>	<u>278,100</u>	<u>280,700</u>	<u>283,300</u>	<u>285,900</u>	<u>288,600</u>
<b>Other uses:</b>								
Transfers out to other funds:								
General Bond Retirement Fund (current)	-	936,950	963,700	966,300	963,300	996,600	991,600	991,200
<i>Total other uses</i>	<u>-</u>	<u>936,950</u>	<u>963,700</u>	<u>966,300</u>	<u>963,300</u>	<u>996,600</u>	<u>991,600</u>	<u>991,200</u>
<b>Total expenditures and other uses</b>	<b>130,624</b>	<b>1,203,421</b>	<b>1,207,000</b>	<b>1,244,400</b>	<b>1,244,000</b>	<b>1,279,900</b>	<b>1,277,500</b>	<b>1,279,800</b>
Excess (def) of revenues and other sources over expenditures and other uses	227,815	865,514	81,300	55,800	73,100	49,000	63,800	73,600
Fund balance at beginning of year	95,536	323,351	1,188,865	1,270,165	1,325,965	1,399,065	1,448,065	1,511,865
<b>Fund balance at end of year</b>	<b>\$ 323,351</b>	<b>\$ 1,188,865</b>	<b>\$ 1,270,165</b>	<b>\$ 1,325,965</b>	<b>\$ 1,399,065</b>	<b>\$ 1,448,065</b>	<b>\$ 1,511,865</b>	<b>\$ 1,585,465</b>

## FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

<b>GATEWAY TIF FUND</b>								
	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Revenues:</b>								
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ 2,842,500	\$ 2,870,900	\$ 2,899,600	\$ 2,928,600	\$ 2,957,900
Special assessments	-	-	443,300	-	-	-	-	-
<i>Total revenues</i>	-	-	443,300	2,842,500	2,870,900	2,899,600	2,928,600	2,957,900
<b>Total revenues and other sources</b>	<b>-</b>	<b>-</b>	<b>443,300</b>	<b>2,842,500</b>	<b>2,870,900</b>	<b>2,899,600</b>	<b>2,928,600</b>	<b>2,957,900</b>
<b>Expenditures:</b>								
TIF expenses	500	14,000	53,000	492,500	492,800	493,100	493,400	493,700
Capital improvements - TIF	-	27,585	-	-	-	-	-	-
<i>Total expenditures</i>	500	41,585	53,000	492,500	492,800	493,100	493,400	493,700
<b>Other uses:</b>								
Transfers out to other funds:								
General Bond Retirement Fund	-	-	202,700	1,378,500	1,382,600	1,381,100	1,379,200	1,381,800
<i>Total other uses</i>	-	-	202,700	1,378,500	1,382,600	1,381,100	1,379,200	1,381,800
<b>Total expenditures and other uses</b>	<b>500</b>	<b>41,585</b>	<b>255,700</b>	<b>1,871,000</b>	<b>1,875,400</b>	<b>1,874,200</b>	<b>1,872,600</b>	<b>1,875,500</b>
Excess (def) of revenues and other sources over expenditures and other uses	(500)	(41,585)	187,600	971,500	995,500	1,025,400	1,056,000	1,082,400
Fund balance at beginning of year	25,000	24,500	21,561	209,161	1,180,661	2,176,161	3,201,561	4,257,561
Lapsed encumbrances	-	38,646	-	-	-	-	-	-
<b>Fund balance at end of year</b>	<b>\$ 24,500</b>	<b>\$ 21,561</b>	<b>\$ 209,161</b>	<b>\$ 1,180,661</b>	<b>\$ 2,176,161</b>	<b>\$ 3,201,561</b>	<b>\$ 4,257,561</b>	<b>\$ 5,339,961</b>

## FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

<b>KINGSDALE CENTER TIF FUND</b>								
	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Revenues:</b>								
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ 1,665,300	\$ 1,961,500	\$ 1,981,200	\$ 1,981,200	\$ 2,000,900
Special assessments	-	-	914,400	-	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>914,400</b>	<b>1,665,300</b>	<b>1,961,500</b>	<b>1,981,200</b>	<b>1,981,200</b>	<b>2,000,900</b>
<b>Other sources:</b>								
Sale of bonds and notes	17,942,891	-	-	-	-	-	-	-
Advances in from other funds:								
General Fund	-	-	134,100	-	-	-	-	-
<b>Total other sources</b>	<b>17,942,891</b>	<b>-</b>	<b>134,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total revenues and other sources</b>	<b>17,942,891</b>	<b>-</b>	<b>1,048,500</b>	<b>1,665,300</b>	<b>1,961,500</b>	<b>1,981,200</b>	<b>1,981,200</b>	<b>2,000,900</b>
<b>Expenditures:</b>								
TIF expenses	-	9,500	15,500	280,600	305,800	308,700	308,700	311,600
Debt issuance costs	553,948	104,772	-	-	-	-	-	-
Capital improvements - TIF	17,250,000	18,039	-	-	-	-	-	-
<b>Total expenditures</b>	<b>17,803,948</b>	<b>132,311</b>	<b>15,500</b>	<b>280,600</b>	<b>305,800</b>	<b>308,700</b>	<b>308,700</b>	<b>311,600</b>
<b>Other uses:</b>								
Transfers out to other funds:								
General Bond Retirement Fund	-	-	1,023,300	1,384,900	1,655,700	1,672,500	1,672,500	1,689,300
<i>Kingsdale (park)</i>			909,200	1,194,200	1,196,300	1,192,700	1,193,400	1,193,100
<i>Kingsdale (CC)</i>			114,100	190,700	459,400	479,800	479,100	496,200
<b>Total other uses</b>	<b>-</b>	<b>-</b>	<b>1,023,300</b>	<b>1,384,900</b>	<b>1,655,700</b>	<b>1,672,500</b>	<b>1,672,500</b>	<b>1,689,300</b>
<b>Total expenditures and other uses</b>	<b>17,803,948</b>	<b>132,311</b>	<b>1,038,800</b>	<b>1,665,500</b>	<b>1,961,500</b>	<b>1,981,200</b>	<b>1,981,200</b>	<b>2,000,900</b>
Excess (def) of revenues and other sources over expenditures and other uses	138,943	(132,311)	9,700	(200)	-	-	-	-
Fund balance at beginning of year	-	138,943	6,632	16,332	16,132	16,132	16,132	16,132
<b>Fund balance at end of year</b>	<b>\$ 138,943</b>	<b>\$ 6,632</b>	<b>\$ 16,332</b>	<b>\$ 16,132</b>	<b>\$ 16,132</b>	<b>\$ 16,132</b>	<b>\$ 16,132</b>	<b>\$ 16,132</b>

## **FUND SUMMARIES – Internal Service**

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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**

This fund was established 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 wellness. Deposits come from the proportionate cost of employee benefits charged to the operating accounts of departments and third-party reimbursements.

### **BWC Administration Fund**

This fund was established to account for the claims and the administrative services of the City's self-insured Bureau of Workers Compensation 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

	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Revenues:</b>								
Health care premiums (Employee & City)	\$ 3,135,116	\$ 4,049,351	\$ 4,400,000	\$ 4,900,000	\$ 5,023,000	\$ 5,149,000	\$ 5,278,000	\$ 5,410,000
Dental premiums	219,077	236,652	257,000	257,000	263,400	270,000	276,800	283,700
Other reimbursements	491,670	496,429	500,000	500,000	500,000	513,000	526,000	539,000
<i>Total revenues</i>	<u>3,845,863</u>	<u>4,782,432</u>	<u>5,157,000</u>	<u>5,657,000</u>	<u>5,786,400</u>	<u>5,932,000</u>	<u>6,080,800</u>	<u>6,232,700</u>
<b>Total revenues and other sources</b>	<b>3,845,863</b>	<b>4,782,432</b>	<b>5,157,000</b>	<b>5,657,000</b>	<b>5,786,400</b>	<b>5,932,000</b>	<b>6,080,800</b>	<b>6,232,700</b>
<b>Expenditures:</b>								
Health care payments (including City HSA contribution)	3,669,303	3,324,787	4,000,000	4,100,000	4,192,300	4,286,600	4,383,000	4,481,600
Dental insurance payments	202,192	220,031	243,000	260,000	265,900	271,900	278,000	284,300
Wellness Payments	51,660	52,720	65,000	65,000	65,000	65,000	65,000	65,000
Administrative fees	906,685	888,470	1,100,000	1,220,000	1,247,500	1,275,600	1,304,300	1,333,600
COVID vaccine incentive payments	168,000	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>4,997,840</u>	<u>4,486,008</u>	<u>5,408,000</u>	<u>5,645,000</u>	<u>5,770,700</u>	<u>5,899,100</u>	<u>6,030,300</u>	<u>6,164,500</u>
<b>Total expenditures and other uses</b>	<b>4,997,840</b>	<b>4,486,008</b>	<b>5,408,000</b>	<b>5,645,000</b>	<b>5,770,700</b>	<b>5,899,100</b>	<b>6,030,300</b>	<b>6,164,500</b>
Excess (def) of revenues and other sources over expenditures and other uses	(1,151,977)	296,424	(251,000)	12,000	15,700	32,900	50,500	68,200
Fund balance at beginning of year	2,152,477	1,006,087	1,401,167	1,182,060	1,194,060	1,209,760	1,242,660	1,293,160
Lapsed encumbrances	5,587	98,656	31,893	-	-	-	-	-
<b>Fund balance at end of year</b>	<b>\$ 1,006,087</b>	<b>\$ 1,401,167</b>	<b>\$ 1,182,060</b>	<b>\$ 1,194,060</b>	<b>\$ 1,209,760</b>	<b>\$ 1,242,660</b>	<b>\$ 1,293,160</b>	<b>\$ 1,361,360</b>

### BWC ADMINISTRATION FUND

	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
<b>Revenues:</b>								
Workers compensation premiums	\$ 303,329	\$ 315,783	\$ 300,000	\$ 394,000	\$ 416,400	\$ 426,000	\$ 436,000	\$ 446,000
<i>Total revenues</i>	<u>303,329</u>	<u>315,783</u>	<u>300,000</u>	<u>394,000</u>	<u>416,400</u>	<u>426,000</u>	<u>436,000</u>	<u>446,000</u>
<b>Total revenues and other sources</b>	<b>303,329</b>	<b>315,783</b>	<b>300,000</b>	<b>394,000</b>	<b>416,400</b>	<b>426,000</b>	<b>436,000</b>	<b>446,000</b>
<b>Expenditures:</b>								
Workers compensation claims	102,727	55,787	135,000	150,000	175,000	179,000	183,000	187,000
Administrative fees	121,347	122,002	153,000	175,000	200,000	205,000	210,000	215,000
<i>Total expenditures</i>	<u>224,074</u>	<u>177,789</u>	<u>288,000</u>	<u>325,000</u>	<u>375,000</u>	<u>384,000</u>	<u>393,000</u>	<u>402,000</u>
<b>Total expenditures and other uses</b>	<b>224,074</b>	<b>177,789</b>	<b>288,000</b>	<b>325,000</b>	<b>375,000</b>	<b>384,000</b>	<b>393,000</b>	<b>402,000</b>
Excess (def) of revenues and other sources over expenditures and other uses	79,255	137,994	12,000	69,000	41,400	42,000	43,000	44,000
Fund balance at beginning of year	999,344	1,078,599	1,216,593	1,228,593	1,297,593	1,338,993	1,380,993	1,423,993
<b>Fund balance at end of year</b>	<b>\$ 1,078,599</b>	<b>\$ 1,216,593</b>	<b>\$ 1,228,593</b>	<b>\$ 1,297,593</b>	<b>\$ 1,338,993</b>	<b>\$ 1,380,993</b>	<b>\$ 1,423,993</b>	<b>\$ 1,467,993</b>

# Departments

## CITY COUNCIL

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### 2024 City Council Members



*(Left to Right):* Todd Walter, Kathy Adams, Brian C. Close (Vice President), Ukeme Awakessien Jeter (President), Jim Lynch, Heidi Munc, John Kulewicz

### 2023 - 2024 Accomplishments

- Updated the Unified Development Ordinance to establish clear guidelines for large-scale utility structures, ensuring responsible growth in the City.
- Enhanced the City's Procurement Code to streamline the purchasing process and foster fair competition, based on insights from a comprehensive third-party audit.
- Strengthened the City's non-discrimination laws by prohibiting source of income-based discrimination, giving tenants stronger protection against unfair practices.
- Greenlit funding for a City-wide housing study, aimed at assessing current housing stock and uncovering key challenges to better address current residents' and future residents' needs.
- Increased public safety by tightening regulations on golf cart use within City limits.
- Launched a more inclusive process for board and commission appointments, with expanded recruitment efforts and a fairer selection process, in which all candidates, including incumbents, must apply.
- Invested nearly \$7 million in essential infrastructure projects, including waterline upgrades, sewer repairs, new sidewalks, and street maintenance.
- Approved contracts for programming and operations at the Bob Crane Community Center, preparing for its grand opening in 2025.
- Secured reduced electric rates for residents through electric aggregation, shielding the community from significant regional price hikes.

## CITY COUNCIL

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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. To assist in accomplishing the mission, the City Council has established the following “norms”:

**1. Mutual Respect and Professionalism**

We are dedicated to creating an atmosphere of mutual respect and professionalism in all of our interactions. We aim to foster open communication, ethical decision-making, and a culture of accountability. Whether engaging with fellow council members, city staff or interacting with the community, we will consistently reflect these values, ensuring that all voices are heard and valued.

**2. Community-Centered Decision Making**

Our guiding principle is to put the community’s well-being at the forefront of every decision we make. We will gather and analyze relevant data to ensure informed, transparent decision-making. By actively engaging with residents, we aim to align our actions with the community’s evolving needs and values, ensuring that each choice reflects the interests of those we serve.

**3. Collaborative Governance**

We believe that effective governance thrives on collaboration. This includes teamwork among council members, city staff, and the community. We work together to build trust and foster a unified approach to city leadership, where innovative problem-solving and shared responsibility drive meaningful progress.

**4. Accountability to Stakeholders**

We commit to being accountable to one another, to city staff, and to our community. Regular evaluations of our policies, procedures, and performance will ensure they continue to meet the needs of our stakeholders. We recognize the importance of adaptability, remaining open to adjustments when necessary, to better serve the evolving interests of our community.

**5. Inclusivity and Empathy**

We strive to create an inclusive environment where all residents feel represented, valued, and heard. Recognizing the strength that comes from diverse perspectives, we will approach every issue with empathy and understanding. Our goal is to ensure inclusivity in all council efforts, from policy development to community outreach, making Upper Arlington a welcoming place for all who live, work, and visit here.

**6. Strategic Planning and Sustainable Growth**

We will handle our budget and resource distribution with a focus on sustainability, carefully balancing current needs with long-term goals. Our decisions will be strategic, ensuring that growth benefits future generations, and that city resources are used efficiently for maximum community impact.

**7. Commitment to Continuous Improvement**

We are dedicated to ongoing enhancement of our governance practices. This involves continuously evaluating our work plan, seeking opportunities for innovation, and remaining receptive to new ideas. By embracing a mindset of improvement, we aim to evolve as a city government and elevate our service to the residents of Upper Arlington.

# CITY COUNCIL

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

As the City Council prepares to implement the 2025-2026 budget, their decisions will be driven by the vision outlined in the City's Master Plan—a blueprint for preserving and enriching the community's character and quality of life. Additionally, insights from their annual Council Retreats will shape their priorities. Key focus areas include:

- Ensuring the success of the Bob Crane Community Center
- Advancing the redevelopment of Henderson Road
- Reimagining Fancyburg Park
- Expanding programming at Thompson Park
- Assessing findings from the recent housing study
- Securing funding for essential capital improvement projects

These priorities will help chart the course for a thriving, vibrant community.

## Budget Summary

	<u>Actual</u> <u>2023</u>	<u>Amended</u> <u>2024</u>	<u>Proposed</u>	
			<u>2025</u>	<u>2026</u>
General Fund	\$130,785	\$174,700	\$208,900	\$208,100
<b>Total - All Funds</b>	<b>\$130,785</b>	<b>\$174,700</b>	<b>\$208,900</b>	<b>\$208,100</b>
<u>Expenditures by Category</u>				
Personal Services	\$123,123	\$154,000	\$167,900	\$174,600
Other Than Personal Services	7,662	20,700	41,000	33,500
<b>Total</b>	<b>\$130,785</b>	<b>\$174,700</b>	<b>\$208,900</b>	<b>\$208,100</b>

<b>Authorized Personnel</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Full-Time Budgeted	7.00	7.00	7.00	7.00
FTE	0.00	0.00	0.00	0.00
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

City Council								Change	
	2021	2022	2023	2024	Proposed		<u>25/24</u>	<u>26/25</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		<u>Amended</u>	<u>2025</u>			<u>2026</u>
Salaries and wages	\$ 59,328	\$ 60,335	\$ 61,359	\$ 62,400	\$ 63,500	\$ 64,500	1.76%	1.57%	
Retirement	8,306	8,447	8,590	8,700	8,900	9,000			
Fringe benefits	59,637	44,732	53,174	82,900	95,500	101,100			
<b>Total Personal Services</b>	<b>127,271</b>	<b>113,514</b>	<b>123,123</b>	<b>154,000</b>	<b>167,900</b>	<b>174,600</b>			
Materials and supplies	-	856	632	2,700	3,500	3,500			
Professional development	-	165	30	3,500	22,500	15,000			
Consulting services	-	-	-	-	12,000	12,000			
Payment for services	-	5,098	7,000	12,000	-	-			
Miscellaneous expenditures	199	-	-	2,500	3,000	3,000			
<b>Total Supplies and Services</b>	<b>199</b>	<b>6,119</b>	<b>7,662</b>	<b>20,700</b>	<b>41,000</b>	<b>33,500</b>	98.07%	-18.29%	
<b>Grand Total</b>	<b>\$ 127,470</b>	<b>\$ 119,633</b>	<b>\$ 130,785</b>	<b>\$ 174,700</b>	<b>\$ 208,900</b>	<b>\$ 208,100</b>	19.58%	-0.38%	

### Explanation of Significant Increases/Decreases

<u>Line Item</u>	<u>Explanation</u>
Professional development	Proposed increase for additional memberships, professional development opportunities, and other training resources for City Council members. An additional \$7,500 was proposed in 2025 for the Leadership Ohio program.
Consulting services/Payment for Services	Adjusting line items for proper accounting purposes.



**Workload Measurements**

	<u>Actual</u>	
	<u>2023</u>	<u>2024</u>
<b>City Council Meetings</b>		
Agendas & Minutes prepared	27	29
Ordinances/Resolutions	95	77
Proclamations	28	20
Codification changes	8	6
Public Record Requests	162	149

**2023 - 2024 Accomplishments**

- **Unveiled a cutting-edge agenda management system** and public portal, streamlining access to all City Council and Boards & Commissions meetings.
- **Revamped the Board & Commission appointment process**, working closely with City Council to enhance efficiency and transparency.
- **Launched livestreaming** for Board of Zoning and Planning (BZAP) meetings, making local governance more accessible to the community.
- **Guided new leadership** through comprehensive orientations for City Council Members and Board & Commission appointees, ensuring smooth transitions and informed decision-making.
- **Equipped city staff** with expert training on open meetings and public records laws, ensuring compliance and best practices.
- **Supported over 80 public meetings**, providing seamless legislative assistance and coordination in addition to processing meeting minutes.
- **Efficiently processed over 100 Board & Commission applications**, ensuring timely and organized selections.
- **Handled more than 300 public records requests** with an impressive average turnaround of just five days, promoting transparency and responsiveness.
- **Completed thorough annual audits** of the City's archives, safeguarding the integrity of public records.
- **Enhanced the City's Records Retention Schedule** and Public Records Policy, ensuring up-to-date, comprehensive management of information.



# CITY CLERK'S OFFICE

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.



*Note: Only full-time personnel are represented on the organizational chart*

## On the Horizon

- Increase Efficiency in Public Records Management
- Implement Technology Improvements
- Continue to Improve Board & Commission Appointment Process
- Support Staff Development
- Strengthen Compliance and Accountability
- Increase Collaboration with Other Departments
- Maintain High Standards for Public Service

## Budget Summary

	<u>Actual</u> <u>2023</u>	<u>Amended</u> <u>2024</u>	<u>Proposed</u>	
			<u>2025</u>	<u>2026</u>
General Fund	\$236,856	\$304,000	\$334,800	\$343,100
<b>Total - All Funds</b>	<b>\$236,856</b>	<b>\$304,000</b>	<b>\$334,800</b>	<b>\$343,100</b>
<u>Expenditures by Category</u>				
Personal Services	\$200,449	\$256,900	\$282,700	\$291,000
Other Than Personal Services	36,407	47,100	52,100	52,100
<b>Total</b>	<b>\$236,856</b>	<b>\$304,000</b>	<b>\$334,800</b>	<b>\$343,100</b>

<b>Authorized Personnel</b>	<b>2023</b>	<b>2024</b>	<b>Proposed 2025</b>	<b>Proposed 2026</b>
Full-Time Budgeted	1.00	1.00	1.00	1.00
FTE	1.35	1.35	1.36	1.36
<b>Total</b>	<b>2.35</b>	<b>2.35</b>	<b>2.36</b>	<b>2.36</b>

City Clerk - General Fund								
	2021	2022	2023	2024	Proposed		Change	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>2025</u>	<u>2026</u>	<u>25/24</u>	<u>26/25</u>
Salaries and wages	\$ 173,750	\$ 145,360	\$ 158,632	\$ 199,700	\$ 216,400	\$ 221,900	8.36%	2.54%
Retirement	20,728	20,351	22,157	28,000	30,300	31,100		
Fringe benefits	23,596	21,582	19,660	29,200	36,000	38,000		
<b>Total Personal Services</b>	<b>218,074</b>	<b>187,293</b>	<b>200,449</b>	<b>256,900</b>	<b>282,700</b>	<b>291,000</b>		
Materials and supplies	1,609	249	1,780	3,000	4,000	4,000		
Utilities	-	367	548	600	600	600		
Professional development	270	1,389	2,995	7,500	9,000	9,000		
Consulting services	-	9,425	-	-	-	-		
Payment for services	27,124	20,959	29,496	35,000	37,500	37,500		
Miscellaneous expenditures	236	-	1,588	1,000	1,000	1,000		
<b>Total Supplies and Services</b>	<b>29,239</b>	<b>32,389</b>	<b>36,407</b>	<b>47,100</b>	<b>52,100</b>	<b>52,100</b>	10.62%	0.00%
<b>Grand Total</b>	<b>\$ 247,313</b>	<b>\$ 219,682</b>	<b>\$ 236,856</b>	<b>\$ 304,000</b>	<b>\$ 334,800</b>	<b>\$ 343,100</b>	10.13%	2.48%

# CITY ATTORNEY'S OFFICE



## 2023 - 2024 Accomplishments

- Significant Legislation assisted/drafted:
  - Procurement Code Update
  - Source of Income
  - Noise Ordinance/Policy
  - Alarm Code Update
- Teamsters Contract Negotiations
- Recovery Court
  - 8 people currently enrolled in recovery court
- Training Provided to Staff:
  - Ethics
  - Police
  - Public Records
  - Harassment
  - Procurement

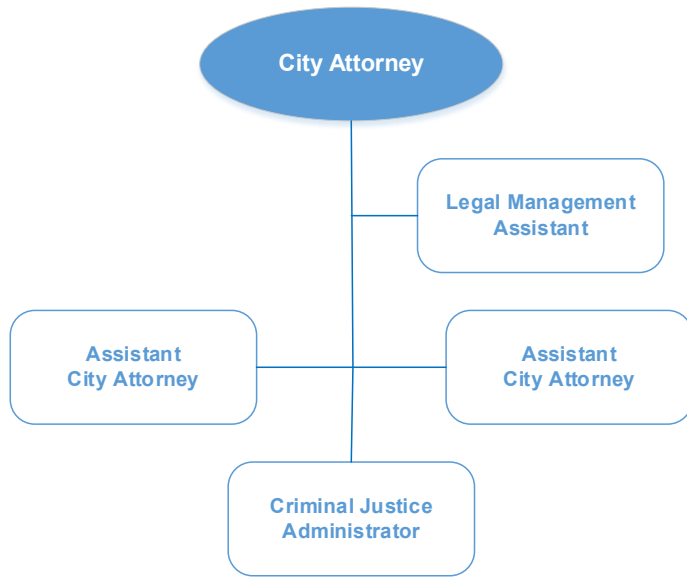
## Workload Measures

	Actual	
	2023	2024*
Cases prosecuted:		
• Franklin County Municipal Court	140	101
• Upper Arlington Mayor's Court	808	559
Successfully Completed Diversion Cases	157	144
Juvenile & Adult:		
Community Services Hours Ordered:	1105	664
Delinquent Income Tax Cases:		
Total Collected	27	25
Restitution Ordered:	\$16,570	\$5,456
Mayor's Court Traffic Cases that got valid licenses:	180	180

\* *projected amounts*

# CITY ATTORNEY'S OFFICE

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.



*Note: Only full-time personnel are represented on the organizational chart*

- ### On the Horizon
- Digitize Code Enforcement and Tax filing
  - Facilitate E-Tickets

	<u>Actual</u> <b>2023</b>	<u>Amended</u> <b>2024</b>	<u>Proposed</u>	
			<b>2025</b>	<b>2026</b>
General Fund	\$695,201	\$934,200	\$983,700	\$1,066,900
<b>Total - All Funds</b>	<b>\$695,201</b>	<b>\$934,200</b>	<b>\$983,700</b>	<b>\$1,062,700</b>
Personal Services	\$579,217	\$803,200	\$844,000	\$919,400
Other Than Personal Services	115,984	131,000	135,500	147,500
<b>Total</b>	<b>\$695,201</b>	<b>\$934,200</b>	<b>\$983,700</b>	<b>\$1,066,900</b>

<b>Authorized Personnel</b>	<b>2023</b>	<b>2024</b>	<b>Proposed 2025</b>	<b>Proposed 2026</b>
Full-Time Budgeted	5.00	5.00	5.00	5.00
FTE	0.58	0.58	0.58	0.58
<b>Total</b>	<b>5.58</b>	<b>5.58</b>	<b>5.58</b>	<b>5.58</b>

City Attorney - General Fund								
	2021	2022	2023	2024	Proposed		Change	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		<u>Amended</u>	<u>2025</u>	<u>2026</u>	<u>25/24</u>
Salaries and wages	\$ 427,789	\$ 434,655	\$ 454,564	\$ 605,300	\$ 637,400	\$ 693,000	5.30%	8.72%
Retirement	59,064	60,852	63,274	84,700	89,200	97,000		
Fringe benefits	52,662	52,646	61,379	113,200	121,600	129,400		
<b>Total Personal Services</b>	<b>539,515</b>	<b>548,153</b>	<b>579,217</b>	<b>803,200</b>	<b>848,200</b>	<b>919,400</b>		
Materials and supplies	352	432	454	2,500	2,000	2,000		
Utilities	3,042	2,667	2,908	5,000	5,000	5,000		
Maintenance and repairs	-	-	-	500	500	500		
Professional development	15,276	16,819	22,573	22,000	20,000	22,000		
Consulting services	56,651	75,611	86,463	91,000	100,000	110,000		
Payment for services	2,625	554	795	3,000	3,000	3,000		
Miscellaneous expenditures	13,478	3,023	2,791	7,000	5,000	5,000		
<b>Total Supplies and Services</b>	<b>91,424</b>	<b>99,106</b>	<b>115,984</b>	<b>131,000</b>	<b>135,500</b>	<b>147,500</b>	3.44%	8.86%
<b>Grand Total</b>	<b>\$ 630,939</b>	<b>\$ 647,259</b>	<b>\$ 695,201</b>	<b>\$ 934,200</b>	<b>\$ 983,700</b>	<b>\$ 1,066,900</b>	5.30%	8.46%



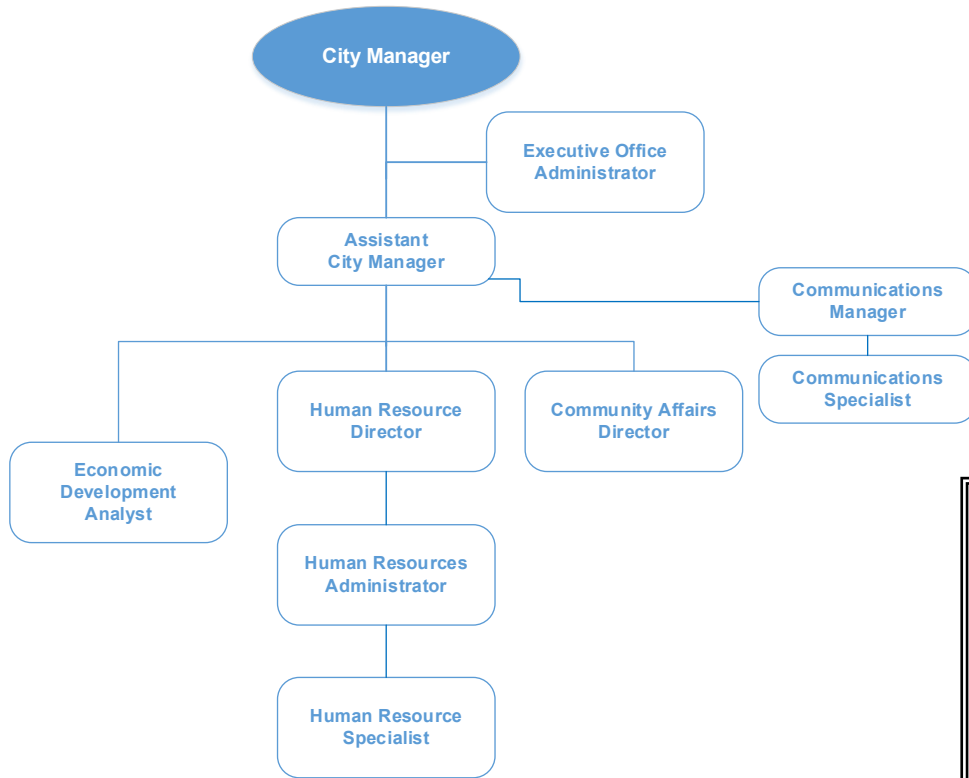
**Steven Schoeny**  
**City Manager**

### 2023 - 2024 Accomplishments

- Continued to play a lead role in the planning and construction of the Bob Crane Community Center, which is scheduled to open in the Spring of 2025.
- Department members played an active role in the leadership team overseeing the 2024 Envision Henderson visioning study for the Henderson Road commercial corridor.
- Provided continued support to the Community Relations Committee, helping to facilitate the Committee's goals for advancing Upper Arlington as a place that is welcoming, cohesive and inclusive. This included the launch of a UA Welcome Series, the Innovation Small Grant Program, and creation of an annual observances calendar.
- Helped guide the planning process for the Northam Park tennis and service building improvements.
- Led the exploration and ultimate implementation of an Upper Arlington Electric Aggregation Program, which launched at the beginning of 2024.
- Initiated a new approach to managing the City's economic development efforts, through contracting for consulting services with the Montrose Group, LLC.
- Led the process for reviewing and ultimately dissolving the City's Community Improvement Corporation – a not-for-profit body originally formed in 1993 to help support economic development efforts within the City that had not been utilized in several years – with City Council formally voting to dissolve the body in the spring of 2024.
- Partnered with several community non-profits to help form the Tri-Village Packers, a group focused on providing snacks and healthy meals for children experiencing food insufficiency over the Thanksgiving and Spring Break holidays.
- Led an effort to review and revise legislation pertaining to the public safety standards for owning and operating under speed vehicles, including golf carts, which included the repeal of a five-day exemption period over the Fourth of July holiday.
- Led the creation of the City's first annual Veterans Day Ceremony in 2024 at the Veterans Plaza in Mallway Park.

# CITY MANAGER'S OFFICE

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.



Note: Only full-time personnel are represented on the organizational chart



Municipal Services Center

## Budget Summary

	<u>Actual</u> <u>2023</u>	<u>Amended</u> <u>2024</u>	<u>Proposed</u>	
			<u>2025</u>	<u>2026</u>
General Fund	\$1,552,495	\$2,017,600	\$2,087,400	\$2,842,700
Civil Service Fund	29,720	30,000	30,000	12,800
Economic Development Fund	122,934	362,100	351,800	351,800
<b>Total - All Funds</b>	<b>\$1,705,149</b>	<b>\$2,409,700</b>	<b>\$2,469,200</b>	<b>\$3,207,300</b>

### Expenditures by Category

Personal Services	\$1,227,738	\$1,413,000	\$1,664,100	\$1,797,000
Other Than Personal Services	477,411	996,700	805,100	1,310,300
<b>Total</b>	<b>\$1,705,149</b>	<b>\$2,409,700</b>	<b>\$2,469,200</b>	<b>\$3,207,300</b>

Authorized Personnel	2023	2024	Proposed 2025	Proposed 2026
Full-Time Budgeted	10.00	10.00	10.00	10.00
FTE	0.29	0.79	0.79	0.79
<b>Total</b>	<b>10.29</b>	<b>10.79</b>	<b>10.79</b>	<b>10.79</b>



City Manager - Total								
	2021	2022	2023	2024	Proposed		Change	
	Actual	Actual	Actual		Amended	2025	2026	25/24
Salaries and wages	\$ 911,688	\$ 995,666	\$ 976,401	\$ 1,089,600	\$ 1,269,300	\$ 1,376,700	16.49%	8.46%
Retirement	123,844	139,394	136,233	152,500	177,700	192,800		
Fringe benefits	94,305	100,095	115,104	170,900	217,100	227,500		
<b>Total Personal Services</b>	<b>1,129,837</b>	<b>1,235,155</b>	<b>1,227,738</b>	<b>1,413,000</b>	<b>1,664,100</b>	<b>1,797,000</b>		
Materials and supplies	974	4,378	2,701	10,300	9,700	9,700		
Utilities	3,761	4,050	6,663	7,000	7,900	7,900		
Maintenance and repairs	698	-	-	3,100	3,100	3,100		
Professional development	19,125	27,681	27,928	49,400	49,400	49,600		
Consulting services	118,815	96,522	201,530	530,900	310,000	915,000		
Payment for services	59,509	47,715	115,907	80,000	120,500	120,500		
Miscellaneous expenditures	118,748	20,901	122,682	316,000	304,500	304,500		
<b>Total Supplies and Services</b>	<b>321,630</b>	<b>201,247</b>	<b>477,411</b>	<b>996,700</b>	<b>805,100</b>	<b>1,410,300</b>	-19.22%	75.17%
<b>Grand Total</b>	<b>\$ 1,451,467</b>	<b>\$ 1,436,402</b>	<b>\$ 1,705,149</b>	<b>\$ 2,409,700</b>	<b>\$ 2,469,200</b>	<b>\$ 3,207,300</b>	2.47%	29.89%

City Manager - General Fund								
	2021	2022	2023	2024	Proposed		Change	
	Actual	Actual	Actual	Amended	2025	2026	25/24	26/25
Salaries and wages	\$ 911,688	\$ 995,666	\$ 976,401	\$ 1,089,600	\$ 1,269,300	\$ 1,376,700	16.49%	8.46%
Retirement	123,844	139,394	136,233	152,500	177,700	192,800		
Fringe benefits	94,305	100,095	115,104	170,900	217,100	227,500		
<b>Total Personal Services</b>	<b>1,129,837</b>	<b>1,235,155</b>	<b>1,227,738</b>	<b>1,413,000</b>	<b>1,664,100</b>	<b>1,797,000</b>		
Materials and supplies	945	4,378	2,701	10,300	9,700	9,700		
Utilities	3,271	3,561	6,541	7,000	7,900	7,900		
Maintenance and repairs	698	-	-	3,100	3,100	3,100		
Professional development	13,733	20,403	25,743	49,100	49,100	49,300		
Consulting services	109,865	92,142	171,810	455,900	235,000	857,200		
Payment for services	59,419	47,715	114,837	73,500	114,000	114,000		
Miscellaneous expenditures	1,712	2,844	3,125	5,700	4,500	4,500		
<b>Total Supplies and Services</b>	<b>189,643</b>	<b>171,043</b>	<b>324,757</b>	<b>604,600</b>	<b>423,300</b>	<b>1,045,700</b>	-29.99%	147.04%
<b>Grand Total</b>	<b>\$ 1,319,480</b>	<b>\$ 1,406,198</b>	<b>\$ 1,552,495</b>	<b>\$ 2,017,600</b>	<b>\$ 2,087,400</b>	<b>\$ 2,842,700</b>	3.46%	36.18%

**Explanation of Significant Increases/Decreases**

<u>Line Item</u>	<u>Explanation</u>
Personal services	Proposed increase for the additional .5 FTE that was approved for the temporary, part-time HR Assistant position for the BCCC and seasonal hiring surge. (position approved at mid-year) Proposed increase for the 1 FTE for an Economic Analyst position (pay grade 21) to supplement the third-party consulting contract. (position approved at mid-year)
Consulting services	Proposed decrease in 2025 due to the 2024 budget amount including amount for the website overhaul and a housing study. Proposed increase in 2026 for the City master plan update (\$600,000).
Payment for services	Proposed increase for advertising costs related to posting for BCCC positions and for video/photography throughout the City.

City Manager- Civil Service Fund								
	2021	2022	2023	2024	Department Proposal		Change	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		<u>Amended</u>	<u>2025</u>	<u>2026</u>	<u>25/24</u>
Consulting services	\$ 8,950	\$ 4,380	\$ 29,720	\$ 30,000	\$ 30,000	\$ 12,800		
<b>Total Supplies and Services</b>	<b>8,950</b>	<b>4,380</b>	<b>29,720</b>	<b>30,000</b>	<b>30,000</b>	<b>12,800</b>		
<b>Grand Total</b>	<b>\$ 8,950</b>	<b>\$ 4,380</b>	<b>\$ 29,720</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 12,800</b>	0.00%	-57.33%

**Explanation of Significant Increases/Decreases**

Note: This fund is being wound down. Future operations will be recorded in the General Fund - City Manager department (HR).

City Manager- Economic Development Fund								
	2021	2022	2023	2024	Department Proposal		Change	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		<u>Amended</u>	<u>2025</u>	<u>2026</u>	<u>25/24</u>
Materials and supplies	\$ 29	\$ -	\$ -	\$ -	\$ -	\$ -		
Utilities	490	489	122	-	-	-		
Professional development	5,392	7,278	2,185	300	300	300		
Consulting services	-	-	-	45,000	45,000	45,000		
Payment for services	90	-	1,070	6,500	6,500	6,500		
Miscellaneous expenditures	107,636	10,857	119,557	310,300	300,000	300,000		
<b>Total Supplies and Services</b>	<b>113,637</b>	<b>18,624</b>	<b>122,934</b>	<b>362,100</b>	<b>351,800</b>	<b>351,800</b>	-2.84%	0.00%
<b>Grand Total</b>	<b>\$ 113,637</b>	<b>\$ 18,624</b>	<b>\$ 122,934</b>	<b>\$ 362,100</b>	<b>\$ 351,800</b>	<b>\$ 351,800</b>	-2.84%	0.00%

**City Manager - Local Fiscal Recovery Fund**

	<b>2021 <u>Actual</u></b>	<b>2022 <u>Actual</u></b>	<b>2023 <u>Actual</u></b>	<b>2024 <u>Amended</u></b>
Miscellaneous expenditures	\$ 9,400	\$ 7,200	\$ -	\$ -
<b>Total Supplies and Services</b>	<b>9,400</b>	<b>7,200</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>\$ 9,400</b>	<b>\$ 7,200</b>	<b>\$ -</b>	<b>\$ -</b>

# FINANCE DEPARTMENT



## Workload Measurements

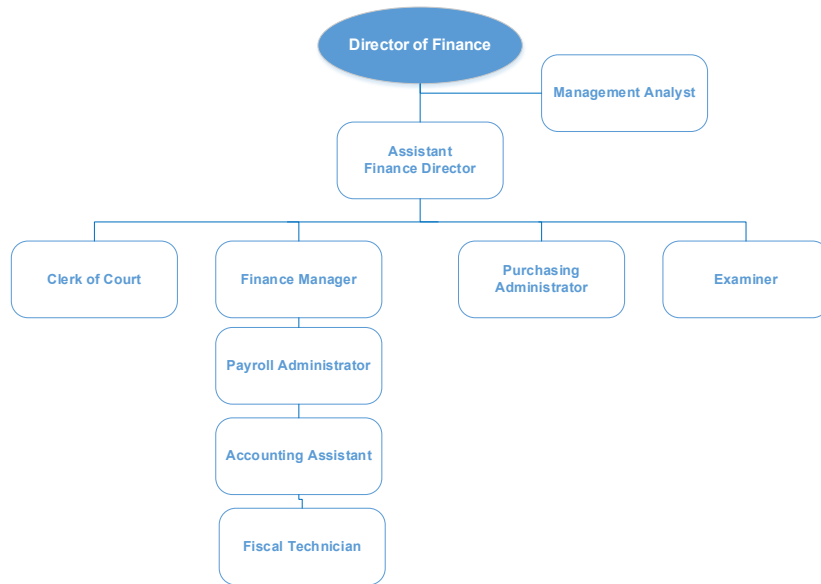
	Actual	
	2023	2024
Bond Issuances (in millions)	\$66.2	\$0
Investment Portfolio Managed (in millions)	\$190	\$185
Utility billing accounts maintained	13,474	13,474
Traffic & OVI cases filed	1,887	1,989
Criminal cases filed	80	109
Parking cases filed	264	222
Warrants issued	207	183
Court sessions held	52	52

## 2023 - 2024 Accomplishments

- Received the following awards from the Government Finance Officer's Association:
  - Distinguished Budget Presentation Award for the 2023-2024 Biennial Budget.
  - Certificate of Achievement for Excellence in Financial Reporting for the 2021 and 2022 Comprehensive Annual Financial Reports.
  - Award for Outstanding Achievement for the 2021 and 2022 Popular Annual Financial Reports.
- Maintained the AAA bond rating status from both Moody's and Standard & Poor's.

# FINANCE DEPARTMENT

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. As part of the Finance Department (effective January 1, 2019), the Clerk of Court's role 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.



Note: Only full-time personnel are represented on the organizational chart

## On The Horizon

- Maintaining a solid focus on collecting delinquent income taxes.
- Issuing bonds for the CIP projects.
- Implementing efficiencies in the Mayor's Court.

## Budget Summary

	<u>Actual</u> <u>2023</u>	<u>Amended</u> <u>2024</u>	<u>Proposed</u>	
			<u>2025</u>	<u>2026</u>
General Fund	\$1,390,497	\$1,490,600	\$1,638,800	\$1,742,500
Clerk of Court Fund	900	8,000	8,600	8,600
Mayor's Court:				
Computer Fund	0	12,600	12,600	12,600
Special Project Fund	8,661	19,500	19,000	19,000
OneOhio Opioid Fund	4,514	12,500	17,000	17,000
<b>Total - All Funds</b>	<b>\$1,404,572</b>	<b>\$1,543,200</b>	<b>\$1,696,000</b>	<b>\$1,799,700</b>

### Expenditures by Category

Personal Services	\$1,147,884	\$1,209,200	\$1,330,800	\$1,437,200
Other Than Personal Services	256,688	334,000	365,200	362,500
<b>Total</b>	<b>\$1,404,572</b>	<b>\$1,543,200</b>	<b>\$1,696,000</b>	<b>\$1,799,700</b>

Authorized Personnel	2023	2024	Proposed 2025	Proposed 2026
Full-Time Budgeted	10.00	10.00	10.00	10.00
FTE	0.75	0.75	0.75	0.75
<b>Total</b>	<b>10.75</b>	<b>10.75</b>	<b>10.75</b>	<b>10.75</b>

Finance Department - Total								Change	
	2021	2022	2023	2024	Proposed		<u>25/24</u>	<u>26/25</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		<u>Amended</u>	<u>2025</u>			<u>2026</u>
Salaries and wages	\$ 735,577	\$ 763,822	\$ 864,385	\$ 893,900	\$ 945,900	\$ 1,027,000	5.82%	8.57%	
Retirement	101,439	106,903	119,336	125,200	132,500	143,800			
Fringe benefits	132,571	129,887	164,163	190,100	252,400	266,400			
<b>Total Personal Services</b>	<b>969,587</b>	<b>1,000,612</b>	<b>1,147,884</b>	<b>1,209,200</b>	<b>1,330,800</b>	<b>1,437,200</b>			
Materials and supplies	8,217	5,461	3,644	19,600	20,600	20,600			
Rents and leases	600	-	600	600	1,000	1,000			
Utilities	620	617	663	2,000	2,000	2,000			
Maintenance and repairs	22,984	22,653	6,476	26,000	25,500	25,500			
Professional development	5,063	10,487	13,924	21,400	25,000	25,000			
Consulting services	114,888	120,823	183,756	185,000	201,000	201,000			
Payment for services	6,585	3,114	7,391	10,500	10,500	10,500			
Miscellaneous expenditures	49,668	41,090	40,234	68,900	79,600	76,900			
<b>Total Supplies and Services</b>	<b>208,625</b>	<b>204,245</b>	<b>256,688</b>	<b>334,000</b>	<b>365,200</b>	<b>362,500</b>	9.34%	-0.74%	
<b>Grand Total</b>	<b>\$ 1,178,212</b>	<b>\$ 1,204,857</b>	<b>\$ 1,404,572</b>	<b>\$ 1,543,200</b>	<b>\$ 1,696,000</b>	<b>\$ 1,799,700</b>	9.90%	6.11%	

Finance Department (including Clerk of Court) - General Fund								Change	
	2021	2022	2023	2024	Proposed		<u>25/24</u>	<u>26/25</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		<u>Amended</u>	<u>2025</u>			<u>2026</u>
Salaries and wages	\$ 735,577	\$ 763,822	\$ 864,385	\$ 893,900	\$ 945,900	\$ 1,027,000	5.82%	8.57%	
Retirement	101,439	106,903	119,336	125,200	132,500	143,800			
Fringe benefits	132,571	129,887	164,163	190,100	252,400	266,400			
<b>Total Personal Services</b>	<b>969,587</b>	<b>1,000,612</b>	<b>1,147,884</b>	<b>1,209,200</b>	<b>1,330,800</b>	<b>1,437,200</b>			
Materials and supplies	4,422	5,461	2,430	9,000	9,000	9,000			
Rents and leases	600	-	600	600	1,000	1,000			
Utilities	620	617	663	2,000	2,000	2,000			
Maintenance and repairs	312	905	2,140	3,000	2,500	2,500			
Professional development	5,063	10,487	13,924	21,400	25,000	25,000			
Consulting services	112,899	120,823	176,256	167,500	180,000	180,000			
Payment for services	6,585	3,114	7,266	10,500	10,500	10,500			
Miscellaneous expenditures	48,993	40,415	39,334	67,400	78,000	75,300			
<b>Total Supplies and Services</b>	<b>179,494</b>	<b>181,822</b>	<b>242,613</b>	<b>281,400</b>	<b>308,000</b>	<b>305,300</b>	9.45%	-0.88%	
<b>Grand Total</b>	<b>\$ 1,149,081</b>	<b>\$ 1,182,434</b>	<b>\$ 1,390,497</b>	<b>\$ 1,490,600</b>	<b>\$ 1,638,800</b>	<b>\$ 1,742,500</b>	9.94%	6.33%	

### Explanation of Significant Proposed Changes

Line Item

Explanation

Consulting services

Proposed increase for an expected increase in public defender costs and a proposed increase magistrate fees from \$400 to \$500 per court date to be comparable with other local courts. The amount has not changed since 2011. This would amend CO 171.01.



Finance Department - Clerk of Court Fund								
	2021	2022	2023	2024	Proposed		Change	
	Actual	Actual	Actual		Amended	2025	2026	25/24
Court fee revenue	\$ 6,045	\$ 6,178	\$ 6,860	\$ 8,000	\$ 8,000	\$ 8,000		
<b>Total Revenues</b>	<b>6,045</b>	<b>6,178</b>	<b>6,860</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	0.00%	0.00%
Materials and supplies	3,795	-	-	4,000	5,000	5,000		
Maintenance and repairs	5,291	8,706	-	3,000	2,500	2,500		
Miscellaneous expenditures	675	600	900	1,000	1,100	1,100		
<b>Total Supplies and Services</b>	<b>9,761</b>	<b>9,306</b>	<b>900</b>	<b>8,000</b>	<b>8,600</b>	<b>8,600</b>	7.50%	0.00%
<b>Total Expenditures</b>	<b>\$ 9,761</b>	<b>\$ 9,306</b>	<b>\$ 900</b>	<b>\$ 8,000</b>	<b>\$ 8,600</b>	<b>\$ 8,600</b>	7.50%	0.00%

Revenues over/(under) operating expenditures                    \$ (3,716)   \$ (3,128)   \$ 5,960   \$ -   \$ (600)   \$ (600)

Finance Department - Mayor's Court Computer Fund								
	2021	2022	2023	2024	Proposed		Change	
	Actual	Actual	Actual		Amended	2025	2026	25/24
Court fee revenue	\$ 6,045	\$ 6,178	\$ 6,860	\$ 8,000	\$ 8,000	\$ 8,000		
<b>Total Revenues</b>	<b>6,045</b>	<b>6,178</b>	<b>6,860</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	0.00%	0.00%
Materials and supplies	-	-	-	100	100	100		
Maintenance and repairs	13,046	8,706	-	12,000	12,000	12,000		
Miscellaneous expenditures	-	75	-	500	500	500		
<b>Total Supplies and Services</b>	<b>13,046</b>	<b>8,781</b>	<b>-</b>	<b>12,600</b>	<b>12,600</b>	<b>12,600</b>	0.00%	0.00%
<b>Total Expenditures</b>	<b>\$ 13,046</b>	<b>\$ 8,781</b>	<b>\$ -</b>	<b>\$ 12,600</b>	<b>\$ 12,600</b>	<b>\$ 12,600</b>	0.00%	0.00%

Revenues over/(under) operating expenditures                    \$ (7,001)   \$ (2,603)   \$ 6,860   \$ (4,600)   \$ (4,600)   \$ (4,600)

Finance Department - Mayor's Court Special Project Fund								
	2021	2022	2023	2024	Proposed		Change	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		<u>Amended</u>	<u>2025</u>	<u>2026</u>	<u>25/24</u>
Court fee revenue	\$ 20,194	\$ 20,630	\$ 22,923	\$ 25,000	\$ 25,000	\$ 25,000		
<b>Total Revenues</b>	<b>20,194</b>	<b>20,630</b>	<b>22,923</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	0.00%	0.00%
Materials and supplies	-	-	-	1,500	1,500	1,500		
Maintenance and repairs	4,335	4,336	4,336	8,000	8,500	8,500		
Consulting services	1,989	-	4,200	10,000	9,000	9,000		
Payment for services	-	-	125	-	-	-		
<b>Total Supplies and Services</b>	<b>6,324</b>	<b>4,336</b>	<b>8,661</b>	<b>19,500</b>	<b>19,000</b>	<b>19,000</b>	-2.56%	0.00%
<b>Total Expenditures</b>	<b>\$ 6,324</b>	<b>\$ 4,336</b>	<b>\$ 8,661</b>	<b>\$ 19,500</b>	<b>\$ 19,000</b>	<b>\$ 19,000</b>	-2.56%	0.00%

Revenues over/(under) operating expenditures      \$ 13,870   \$ 16,294   \$ 14,262   \$ 5,500   \$ 6,000   \$ 6,000

Finance Department - OneOhio Opioid Fund								
	2021	2022	2023	2024	Proposed		Change	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		<u>Amended</u>	<u>2025</u>	<u>2026</u>	<u>25/24</u>
Materials and supplies	\$ -	\$ -	\$ 1,214	\$ 5,000	\$ 5,000	\$ 5,000		
Consulting services	-	-	3,300	7,500	12,000	12,000		
<b>Total Supplies and Services</b>	<b>-</b>	<b>-</b>	<b>4,514</b>	<b>12,500</b>	<b>17,000</b>	<b>17,000</b>	36.00%	0.00%
<b>Grand Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,514</b>	<b>\$ 12,500</b>	<b>\$ 17,000</b>	<b>\$ 17,000</b>	36.00%	0.00%

**Explanation of Significant Proposed Changes**

Consulting services      Proposed increase to drug court magistrate fees from \$300 to \$400 per court date to be comparable with other local courts.

# INFORMATION TECHNOLOGY DEPARTMENT

## Workload Measurements

### Support tickets

2023: 1,941

2024: 1,813

### Application websites

Availability: 99.98%

Average response time: 1.4 seconds

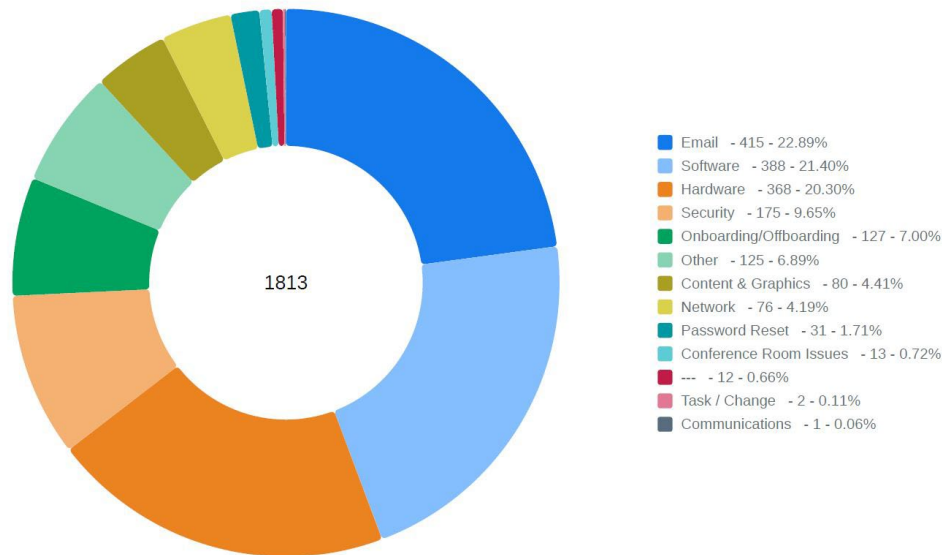
### Security effectiveness

Average Phish/Spam/Malware blocked: 26% of total email

Average # staff passing security training: 96%

### Types of support needed

Tickets by Category for this Year



## 2023 - 2024 Accomplishments

### Capital projects:

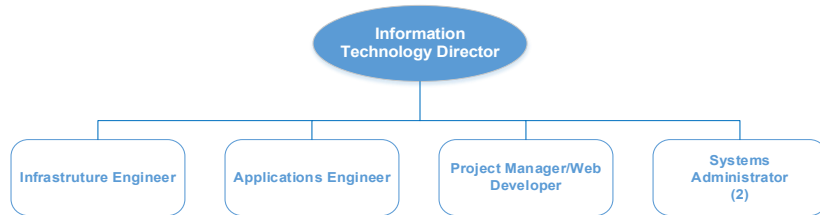
- Community Center technology infrastructure
- City fiber network equipment upgrades
- Northam Park project technology enhancements

### General projects:

- Police RMS system implementation
- New IT position integrated to enhance IT support
- Cybersecurity audit conducted by State of Ohio
- City and Police Intranet implementation
- City migration to Onedrive, SharePoint and Teams
- Legal matter management application
- E-signing contract digital signature process
- Various information and system security enhancements
- Various system and application upgrades

# INFORMATION TECHNOLOGY DEPARTMENT

The Information Technology Department implements and maintains information management solutions to support and enhance the delivery of City services. These solutions include a wide range of technology infrastructure that provide the City with an integrated network of applications, data backup and retention, cybersecurity protections, end-user devices and cloud connectivity. Information Technology provides support for 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.



## On The Horizon

- Community Center technology Go-Live
- E-Citation integration with Police, Court and State
- Establish disaster recovery center in State datacenter
- Asset/Work management system Go-Live
- New server virtualization environment and security enhancements
- City website redesign
- Fire department Intranet site

## Budget Summary

	<u>Actual</u> <u>2023</u>	<u>Amended</u> <u>2024</u>	<u>Proposed</u>	
			<u>2025</u>	<u>2026</u>
General Fund	\$1,646,070	\$1,931,200	\$2,522,200	\$2,547,400
Capital Equipment Fund	13,060	28,000	117,600	0
Technology Fund	49,637	495,000	433,500	75,000
<b>Total - All Funds</b>	<b>\$1,708,767</b>	<b>\$2,036,200</b>	<b>\$3,073,300</b>	<b>\$2,622,400</b>

### Expenditures by Category

Personal Services	\$713,969	\$784,900	\$842,100	\$914,000
Other Than Personal Services	981,738	1,223,300	1,813,600	1,708,400
Capital Equipment	13,060	446,000	417,600	0
<b>Total</b>	<b>\$1,708,767</b>	<b>\$2,454,200</b>	<b>\$3,073,300</b>	<b>\$2,622,400</b>

<b>Authorized Personnel</b>	<b>2023</b>	<b>2024</b>	<b>Proposed 2025</b>	<b>Proposed 2026</b>
Full-Time Budgeted	6.00	6.00	6.00	6.00
FTE	0.00	0.00	0.00	0.00
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

Information Technology - Total								
	2021	2022	2023	2024	Proposed		Change	
	Actual	Actual	Actual		Amended	2025	2026	25/24
Salaries and wages	\$ 416,165	\$ 442,702	\$ 536,306	\$ 582,300	\$ 610,400	\$ 665,300		
Retirement	55,898	61,790	74,786	81,500	85,500	93,100		
Fringe benefits	82,522	81,177	102,877	121,100	146,200	155,600		
<b>Total Personal Services</b>	<b>554,585</b>	<b>585,669</b>	<b>713,969</b>	<b>784,900</b>	<b>842,100</b>	<b>914,000</b>	7.29%	16.45%
Materials and supplies	84,500	73,020	116,100	85,000	40,000	40,000		
Non-capital assets	82,962	99,277	49,637	120,000	141,400	75,000		
Utilities	18,398	25,390	20,998	55,800	55,000	55,000		
Maintenance and repairs	606,769	735,267	772,394	913,000	1,500,200	1,461,400		
Professional development	8,574	9,533	10,437	18,000	15,000	15,000		
Consulting services	12,400	25,134	7,200	10,000	15,000	15,000		
Payment for services	1,928	3,217	3,007	11,500	44,000	44,000		
Miscellaneous expenditures	-	1,901	1,965	10,000	3,000	3,000		
<b>Total Supplies and Services</b>	<b>815,531</b>	<b>972,739</b>	<b>981,738</b>	<b>1,223,300</b>	<b>1,813,600</b>	<b>1,708,400</b>	48.25%	39.66%
<b>Grand Total</b>	<b>\$ 1,370,116</b>	<b>\$ 1,558,408</b>	<b>\$ 1,695,707</b>	<b>\$ 2,008,200</b>	<b>\$ 2,655,700</b>	<b>\$ 2,622,400</b>	32.24%	30.58%

Information Technology - General Fund								
	2021	2022	2023	2024	Proposed		Change	
	Actual	Actual	Actual	Amended	2025	2026	25/24	26/25
Salaries and wages	\$ 398,653	\$ 442,702	\$ 536,306	\$ 582,300	\$ 610,400	\$ 665,300		
Retirement	53,446	61,790	74,786	81,500	85,500	93,100		
Fringe benefits	78,107	81,177	102,877	121,100	146,200	155,600		
<b>Total Personal Services</b>	<b>530,206</b>	<b>585,669</b>	<b>713,969</b>	<b>784,900</b>	<b>842,100</b>	<b>914,000</b>	7.29%	16.45%
Materials and supplies	84,500	73,020	116,100	85,000	40,000	40,000		
Non-capital assets	27,580	-	-	43,000	7,900	-		
Utilities	18,398	25,390	20,998	55,800	55,000	55,000		
Maintenance and repairs	606,769	735,267	772,394	913,000	1,500,200	1,461,400		
Professional development	8,574	9,533	10,437	18,000	15,000	15,000		
Consulting services	12,400	25,134	7,200	10,000	15,000	15,000		
Payment for services	1,928	3,217	3,007	11,500	44,000	44,000		
Miscellaneous expenditures	-	1,901	1,965	10,000	3,000	3,000		
<b>Total Supplies and Services</b>	<b>760,149</b>	<b>873,462</b>	<b>932,101</b>	<b>1,146,300</b>	<b>1,680,100</b>	<b>1,633,400</b>	46.57%	42.49%
<b>Grand Total</b>	<b>\$ 1,290,355</b>	<b>\$ 1,459,131</b>	<b>\$ 1,646,070</b>	<b>\$ 1,931,200</b>	<b>\$ 2,522,200</b>	<b>\$ 2,547,400</b>	30.60%	31.91%

**Explanation of Significant Increases/Decreases**

Line Item

Explanation

Materials and supplies

Proposed decrease is a reallocation of line items to better account for expenditures.

Non-capital assets

Proposed increase for BCCC digital signage and room scheduling wall tablets. There are existing digital signage and room scheduling wall tablets in the MSC that are reaching their end-of-life. This project would replace the MSC equipment and standardize the platform.

Maintenance and repairs

This line item includes the following new items:

Amount

Description

- \$ 10,800 Moved existing Lexis/Nexis data reporting service from Police budget to IT.
- 8,900 Moved existing PowerDMS application annual costs from Police budget to IT.
- 2,600 Moved existing investigative software costs from Police budget to IT.
- 6,000 Lease of colocation rack at State of Ohio datacenter for our disaster recovery needs (fiber related).
- 19,400 CivicPlus hosting and maintenance service (new website redesign service).
- 36,500 Migration of Telestaff to cloud based system.
- 5,000 Annual cost associated with Kronos Scheduling application utilized by Parks.
- 9,500 Multi-factor authentication management across various platforms.
- 14,000 Annual cost associated with email security platform.

Maintenance and repairs (cont.)

This line item includes the following new items:

<u>Amount</u>	<u>Description</u>
10,000	Annual cost associated with cellular network router maintenance located in public safety vehicles.
120,100	Maintenance cost for new asset management platform purchased by PSC in 2024.
10,500	Expansion of the facilities maintenance tracking software - +8 licenses.
400	Volunteer management (application and scheduling) software.
31,300	PowerDMS officer incident tracking annual subscription (Police).
6,000	Annual cost of firewall platform maintenance.
<u>\$ 291,000</u>	

Payment for services

This line item includes the following new items:

\$ 24,000	Proposed increase for to hire managed services to manage internal infrastructure on a 24/7/365 basis. The complexity and pervasiveness of security threats to our internal device infrastructure is becoming increasingly difficult for a small technology department to effectively manage. A trend in the industry is for organizations to secure outside expertise to manage internal infrastructure on a 24/7/365 basis. Access and control are granted to external security providers, so that they can use their tools to monitor, detect and mitigate ongoing incidents on our behalf. This proposal would fund a service for our internal devices, which already have endpoint protection software that an outside vendor would manage for us.
15,000	Proposed increase for to hire managed services to monitor, detect and mitigate network-based incidents.
<u>\$ 39,000</u>	

Information Technology Division - Technology Fund									
	2021	2022	2023	2024	Proposed		Change		
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		<u>Amended</u>	<u>2025</u>	<u>2026</u>	<u>25/24</u>	<u>26/25</u>
<b>Revenues:</b>									
Cellular Tower Rental Fees	\$ 130,733	\$ 129,182	\$ 131,641	\$ 140,100	\$ 122,000	\$ 122,000			
<b>Total Revenues</b>	<b>130,733</b>	<b>129,182</b>	<b>131,641</b>	<b>140,100</b>	<b>122,000</b>	<b>122,000</b>	-12.92%	-12.92%	
Non-capital assets	55,382	99,277	49,637	77,000	133,500	75,000			
<b>Total Supplies and Services</b>	<b>55,382</b>	<b>99,277</b>	<b>49,637</b>	<b>77,000</b>	<b>133,500</b>	<b>75,000</b>	73.38%	-2.60%	
<b>Grand Total</b>	<b>\$ 55,382</b>	<b>\$ 99,277</b>	<b>\$ 49,637</b>	<b>\$ 77,000</b>	<b>\$ 133,500</b>	<b>\$ 75,000</b>	73.38%	-2.60%	

**Explanation of Significant Increases/Decreases**

<u>Line Item</u>	<u>Explanation</u>
Non-capital assets	Proposed increase due to 2025 being a high year for the 5-year annual replacement plan. We are also adding 18 computers for a BCCC lab, 14 computers and monitors for the BCCC in general, 4 MFP printers for the BCCC, and converting 10 Parks staff to laptops (trickling down the existing desktops to other users).

Information Technology - Upper Arlington Visitor's Bureau Fund				
	2021	2022	2023	2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>
Salaries and wages	\$ 17,512	\$ -	\$ -	\$ -
Retirement	2,452	-	-	-
Fringe benefits	4,415	-	-	-
<b>Total Personal Services</b>	<b>24,379</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>\$ 24,379</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# COMMUNITY DEVELOPMENT DEPARTMENT



## Workload Measurements

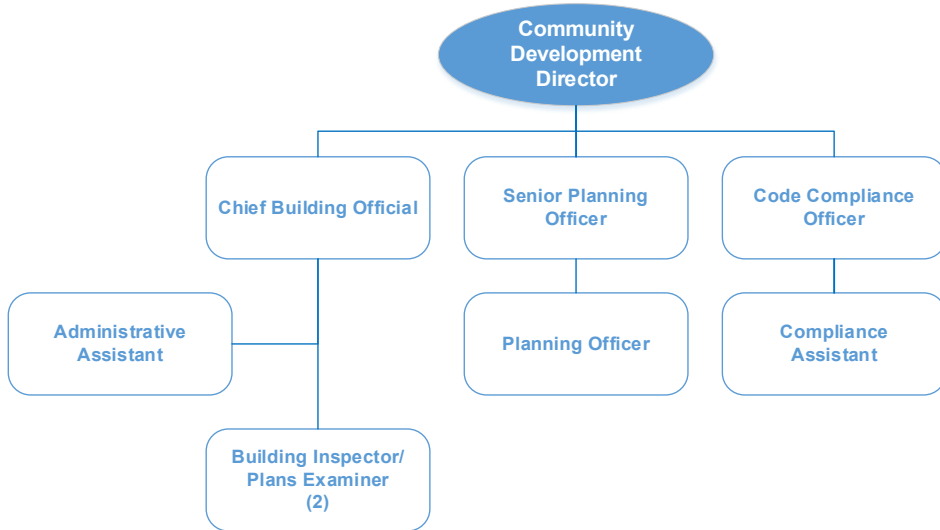
	Actual	
	2023	2024
Permits Issued	3,463	2,657
Building Inspections Conducted	8,601	6,494
Total Construction Value	\$160M	\$140M
Number of BZAP Applications	79	66
Number of code Compliance Cases	462	346

## 2023-2024 Accomplishments

- Processed, reviewed, and inspected over \$1.35B (billion) of permitted construction in the last six years.
- Successfully facilitated the Envision Henderson Study with MKSK, which included robust stakeholder outreach.
- Professionally administered the zoning, building and property maintenance codes while performing 1000's of inspections.
- Utilized contract inspectors and plans examiners when necessary for enhanced operational efficiency.
- Inspected large, complex commercial structures such as Kingsdale Apartments, Kingsdale garage, GOSH Enterprises, OhioHealth Neurology, Gateway, Barrington School at Kingsdale, etc.
- Reviewed complex plans for pending commercial projects such as Golden Bear Center, Scioto Villas, Bob Crane Community Center, Delta Gamma, etc.
- Worked cooperatively with residents to correct property maintenance violations, achieving over 90% voluntary compliance.
- Successfully administered the enhanced Neighborhood Compatibility policy for new homes and large additions, using a third-party architect to provide enhanced feedback.
- Administered newly adopted minor subdivision (lot split) applications through the updated codified review process.
- Maintained all certification requirements mandated by government and professional organizations.
- Contributed meaningfully to sustainability efforts via participation in Green Team initiatives.

# COMMUNITY DEVELOPMENT DEPARTMENT

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. These goals are achieved through a combination of City employees and contracted plans examiners, electrical inspectors, and building inspectors.



*Note: Only full-time personnel are represented on the organizational chart*

## On The Horizon

- Redevelopment of the National Church Residences campus
- Completion and opening of the Bob Crane Community Center
- Planning for an update to the UA Master Plan
- Implementation of recommendations from the Envision Henderson Study

## Budget Summary

	<u>Actual</u> <u>2023</u>	<u>Amended</u> <u>2024</u>	<u>Proposed</u>	
			<u>2025</u>	<u>2026</u>
General Fund	\$1,685,020	\$1,547,000	\$1,563,300	\$1,636,800
Capital Equipment Fund	30,009	5,000	0	0
<b>Total - All Funds</b>	<b>\$1,715,029</b>	<b>\$1,552,000</b>	<b>\$1,563,300</b>	<b>\$1,636,800</b>
<u>Expenditures by Category</u>				
Personal Services	\$1,086,139	\$1,172,500	\$1,204,100	\$1,302,700
Other Than Personal Services	598,881	374,500	359,200	359,200
Capital Equipment	30,009	5,000	0	0
<b>Total</b>	<b>\$1,715,029</b>	<b>\$1,552,000</b>	<b>\$1,563,300</b>	<b>\$1,636,800</b>

<b>Authorized Personnel</b>	<b>2023</b>	<b>2024</b>	<b>Proposed 2025</b>	<b>Proposed 2026</b>
Full-Time Budgeted	9.00	9.00	9.00	9.00
FTE	0.75	0.75	0.75	0.75
<b>Total</b>	<b>9.75</b>	<b>9.75</b>	<b>9.75</b>	<b>9.75</b>

Community Development - General Fund								
	2021	2022	2023	2024	Proposed		Change	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>2025</u>	<u>2026</u>	<u>25/24</u>	<u>26/25</u>
Licenses and permits revenue	\$ 1,599,115	\$ 1,798,692	\$ 1,860,620	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000		
<b>Total Revenues</b>	<b>1,599,115</b>	<b>1,798,692</b>	<b>1,860,620</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	0.00%	0.00%
Salaries and wages	720,225	732,101	806,387	855,700	\$ 849,200	\$ 922,700	-0.76%	8.66%
Retirement	100,253	101,102	110,476	119,800	118,900	129,200		
Fringe benefits	135,330	129,483	169,276	197,000	236,000	250,800		
<b>Total Personal Services</b>	<b>955,808</b>	<b>962,686</b>	<b>1,086,139</b>	<b>1,172,500</b>	<b>1,204,100</b>	<b>1,302,700</b>		
Materials and supplies	1,840	1,960	2,576	2,500	2,500	2,500		
Uniforms and clothing	208	520	805	1,200	1,200	1,200		
Rents and leases	6,946	5,070	4,403	9,800	9,500	9,500		
Utilities	7,682	6,359	5,882	7,500	8,000	8,000		
Maintenance and repairs	4,075	12,050	8,241	15,500	15,500	15,500		
Professional development	2,860	7,589	10,200	15,000	15,000	15,000		
Consulting services	126,418	296,230	559,083	300,000	300,000	300,000		
Payment for services	827	2,432	305	4,000	5,000	5,000		
Miscellaneous expenditures	295	2,524	7,386	19,000	2,500	2,500		
<b>Total Supplies and Services</b>	<b>151,151</b>	<b>334,734</b>	<b>598,881</b>	<b>374,500</b>	<b>359,200</b>	<b>359,200</b>	-4.09%	0.00%
<b>Grand Total</b>	<b>\$ 1,106,959</b>	<b>\$ 1,297,420</b>	<b>\$ 1,685,020</b>	<b>\$ 1,547,000</b>	<b>\$ 1,563,300</b>	<b>\$ 1,661,900</b>	1.05%	6.31%

Revenues over/(under) operating expenditures      \$ 492,156    \$ 501,272    \$ 175,600    \$ (47,000)    \$ (63,300)    \$ (161,900)

**Explanation of Significant Increases/Decreases**

<u>Line Item</u>	<u>Explanation</u>
Miscellaneous expenditures	Proposed decrease due to the 2024 budget amount being increased for a large prior year refund.

## GENERAL ADMINISTRATION

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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 2023/2024.

- Syntero
- Upper Arlington Leadership Program
- Upper Arlington Commission on Aging
- UA Historical Society
- Equal UA
- The OhioMBE Awards
- Common Greens
- Wild Goose Creative

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.

# GENERAL ADMINISTRATION



Upper Arlington City Manager Steve Schoeny and City Attorney Darren Shulman discuss City happenings and introduce you to members of the community through the podcast entitled “Won’t You Be My Neighbor.”

- On the Horizon**
- Continued support for local non-profit organizations.
  - Community mental health services focused on supporting safety services, parks and other operations that interact with community members in crisis.

<b>Budget Summary</b>				
	<u>Actual</u> <b>2023</b>	<u>Amended</u> <b>2024</b>	<u>Proposed</u>	
			<b>2025</b>	<b>2026</b>
General Fund	\$3,000,324	\$3,490,000	\$3,800,600	\$4,031,300
<b>Total - All Funds</b>	<b>\$3,000,324</b>	<b>\$3,490,000</b>	<b>\$3,800,600</b>	<b>\$4,031,300</b>
<u>Expenditures by Category</u>				
Personal Services**	\$559,243	\$636,000	\$690,600	\$711,300
Other Than Personal Services	2,441,081	2,854,000	3,110,000	3,320,000
<b>Total</b>	<b>\$3,000,324</b>	<b>\$3,490,000</b>	<b>\$3,800,600</b>	<b>\$4,031,300</b>

\*\* - No personnel are budgeted to this department. The personal services amount represents payouts of leave balances for retirements.

General Administration - General Fund								Change	
	2021	2022	2023	2024	Proposed		<u>25/24</u>	<u>26/25</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>2025</u>	<u>2026</u>			
Salaries and wages	\$ 488,785	\$ 460,192	\$ 316,509	\$ 609,200	\$ 591,500	\$ 609,200			
Retirement	7,590	10,143	-	10,000	82,800	85,300			
Fringe benefits	15,134	12,642	242,734	16,800	16,300	16,800			
<b>Total Personal Services</b>	<b>511,509</b>	<b>482,977</b>	<b>559,243</b>	<b>636,000</b>	<b>690,600</b>	<b>711,300</b>	8.58%	3.00%	
Materials and supplies	208,884	412,257	356,000	412,000	420,000	425,000			
Rents and leases	6,609	15,637	5,688	12,000	10,000	10,000			
Maintenance and repairs	7,833	8,288	7,391	15,000	15,000	15,000			
Professional development	52,171	29,981	70,609	65,000	65,000	70,000			
Consulting services	57,524	646	42	50,000	50,000	50,000			
Payment for services	1,121,745	1,366,316	1,340,204	1,700,000	1,800,000	1,900,000			
Miscellaneous expenditures	450,108	502,694	661,147	600,000	750,000	850,000			
<b>Total Supplies and Services</b>	<b>1,904,874</b>	<b>2,335,819</b>	<b>2,441,081</b>	<b>2,854,000</b>	<b>3,110,000</b>	<b>3,320,000</b>	8.97%	6.75%	
Land and buildings	42,494	-	-	-	-	-			
<b>Grand Total</b>	<b>\$ 2,458,877</b>	<b>\$ 2,818,796</b>	<b>\$ 3,000,324</b>	<b>\$ 3,490,000</b>	<b>\$ 3,800,600</b>	<b>\$ 4,031,300</b>	8.90%	6.07%	

### Explanation of Significant Increases/Decreases

<u>Line Item</u>	<u>Explanation</u>
Payment for services	Proposed increase for income tax collection services. Fees increase with increased collections.
Miscellaneous expenditures	Proposed increase for anticipated increases associated with the 2025-2026 CORMA (insurance) renewal and COIRS renewal (dispatch communications).

# FACILITIES MAINTENANCE



## 2023 - 2024 Accomplishments

- Renovated MSC Restrooms
- Installation of Generator for Station 71
- Secured Master Plumbing Contract for all Facilities
- Repainted Interior of Amelita Mirolo Barn
- Hired Facilities Manager



Municipal Service Center



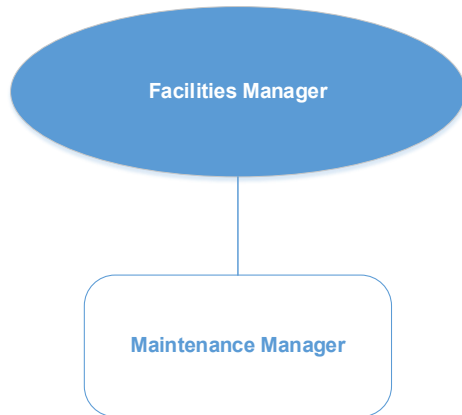
Public Service Center



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 Centers, the Public Service Center, Fire Stations 1 and 2, the Senior Center, the Amelito Mirolo Barn and the Coach Road facility (formerly Fire Station 3). The budget contains custodial services, facility support, utilities and maintenance services.



<b>Budget Summary</b>				
	<u>Actual</u> <b>2023</b>	<u>Amended</u> <b>2024</b>	<u>Proposed</u>	
			<b>2025</b>	<b>2026</b>
General Fund	\$2,494,286	\$3,068,400	\$4,818,400	\$4,681,100
Capital Equipment Fund	6,985	0	0	30,000
<b>Total - All Funds</b>	<b>\$2,501,271</b>	<b>\$3,068,400</b>	<b>\$4,818,400</b>	<b>\$4,711,100</b>
<u>Expenditures by Category</u>				
Personal Services	\$116,001	\$251,900	\$254,200	\$275,900
Other Than Personal Services	2,378,285	2,816,500	4,564,200	4,405,200
Capital Equipment	6,985	0	0	30,000
<b>Total</b>	<b>\$2,501,271</b>	<b>\$3,068,400</b>	<b>\$4,818,400</b>	<b>\$4,711,100</b>

<b>Authorized Personnel</b>	<b>2023</b>	<b>2024</b>	<b>Proposed 2025</b>	<b>Proposed 2026</b>
Full-Time Budgeted	1.00	2.00	2.00	2.00
FTE	0.00	0.00	0.00	0.00
<b>Total</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

## On The Horizon

- Installation of switch gear and generator at MSC.
- Boiler replacements MSC and PSC.
- Facility assessments for 5-year plan.
- Relocation of parks offices to BCCC and renovations to existing parks office space for other divisions to utilize.



Station 71



Facilities Maintenance - General Fund								
	2021	2022	2023	2024	Proposed			
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>2025</u>	<u>2026</u>		
Salaries and wages	\$ 76,032	\$ 76,930	\$ 78,888	\$ 175,200	\$ 182,800	\$ 199,200	4.34%	8.97%
Retirement	10,611	10,737	11,011	24,500	25,600	27,900		
Fringe benefits	22,640	23,203	26,102	52,200	45,800	48,800		
<b>Total Personal Services</b>	<b>109,283</b>	<b>110,870</b>	<b>116,001</b>	<b>251,900</b>	<b>254,200</b>	<b>275,900</b>		
Materials and supplies	144,939	140,560	132,864	140,000	172,500	160,000		
Non-capital assets	817	-	5,989	114,000	29,000	-		
Rents and leases	958	1,428	3,096	5,000	5,000	5,000		
Utilities	442,622	487,307	504,588	600,000	967,700	977,700		
Maintenance and repairs	300,768	3,796,244	1,670,989	1,600,000	3,083,500	3,000,000		
Professional development	-	-	-	2,000	2,000	2,000		
Consulting services	321,150	41,910	42,435	205,000	240,000	200,000		
Payment for services	114,552	27,631	18,324	150,000	64,000	60,000		
Miscellaneous expenditures	-	195	-	500	500	500		
<b>Total Supplies and Services</b>	<b>1,325,806</b>	<b>4,495,275</b>	<b>2,378,285</b>	<b>2,816,500</b>	<b>4,564,200</b>	<b>4,405,200</b>	62.05%	-3.48%
<b>Grand Total</b>	<b>\$ 1,435,089</b>	<b>\$ 4,606,145</b>	<b>\$ 2,494,286</b>	<b>\$ 3,068,400</b>	<b>\$ 4,818,400</b>	<b>\$ 4,681,100</b>	57.03%	-2.85%

**Explanation of Significant Increases/Decreases**

Line Item

Explanation

Materials and supplies

Proposed increase for the following:

<u>Location</u>	<u>Amount</u>	<u>Description</u>
Amelita Barn	\$ 7,500	Security cameras
BCCC	10,000	Maintenance equipment supplies
BCCC	2,500	Sustainable feminine hygiene products
Coach Road	2,500	Security cameras
	<u>\$ 22,500</u>	

Utilities

Proposed increase for utilities related to the BCCC.

Non-capital assets

The following services are included in this line item:

<u>Location</u>	<u>Amount</u>	<u>Description</u>
Fire Station 72	\$ 15,000	3 refrigerators, 3 replacement chairs, washer/dryer replacement
Fire Station 72	12,000	Replacement of stove/double oven
Fire Station 71	2,000	2 replacement chairs
	<u>\$ 29,000</u>	

Maintenance and repairs

The following services are included in this line item:

<u>Location</u>	<u>Amount</u>	<u>Description</u>
Amelita Barn	\$ 15,000	Expansion joint repair
BCCC	160,000	Custodial cleaning
Coach Road	15,000	Replacement of water tank
Coach Road	40,000	Replace HVAC
Fire Station 71	25,000	Apparatus floor pothole repair
Fire Station 72	50,000	Office furniture & expansion
Fancyburg Shelter	25,000	Partial roof repair and replacement (500 s.f.) to hold over to future replacement
MSC	10,000	Police detainment vestibule paint and floor with desk officer furniture
MSC	150,000	Parks space reno for IT/Facilities/Communications
MSC	1,200,000	Switch gear and generator install
PSC	50,000	Split a/c units and exhaust fans for Fleet
PSC	55,000	Replacement of CO cells for the CO2 sensors
Tremont Pool	10,000	Gutter Guards recommended by roofing company for north side and concession building
Parks	50,000	Repairs to poured in place playgrounds - playground safety
Parks	50,000	Parking lot resurfacing at parks facilities
Various	25,000	Carpet cleaning
Various	20,000	Window cleaning
Various	20,000	Roof Inspections and minor repairs as needed (keep up warranties, find issues before events)
Various	20,000	Garage & other door maintenance
Various	275,000	HVAC City-wide contract
Various	120,000	Plumbing contract
Various	26,000	Elevators service contract (\$130,000 for 5 years)

Maintenance and repairs (cont.)

The following services are included in this line item:

<u>Location</u>	<u>Amount</u>	<u>Description</u>
Various	20,000	Fire suppression inspection & maintenance
Various	12,500	Exterminating
Various	20,000	Generator inspections & maintenance
Various	20,000	Annual oil water separator pumping at the PSC and Fire Stations
Various	600,000	Contingency/unanticipated
	<u>\$ 3,083,500</u>	

Consulting services

The following services are included in this line item:

<u>Location</u>	<u>Amount</u>	<u>Description</u>
General Facilities	\$ 100,000	Architectural services contract (P&R space design - \$20K), Fire Station 72 design (\$15K), PSC CO2 eval. (\$10k), construction administration for MSC and PSC facility projects - \$40K)
General Facilities	60,000	Facilities assessment
General Facilities	60,000	Property management company services & maintenance assistance
MSC & PSC	10,000	Commissioning contract (MSC boilers and PSC replacements projects)
Fire station 71	8,000	Building assessment
	<u>\$ 238,000</u>	

Payment for services

The following services are included in this line item:

<u>Location</u>	<u>Amount</u>	<u>Description</u>
BCCC	\$ 6,500	Moving company for P&R to BCCC

# FIRE DIVISION



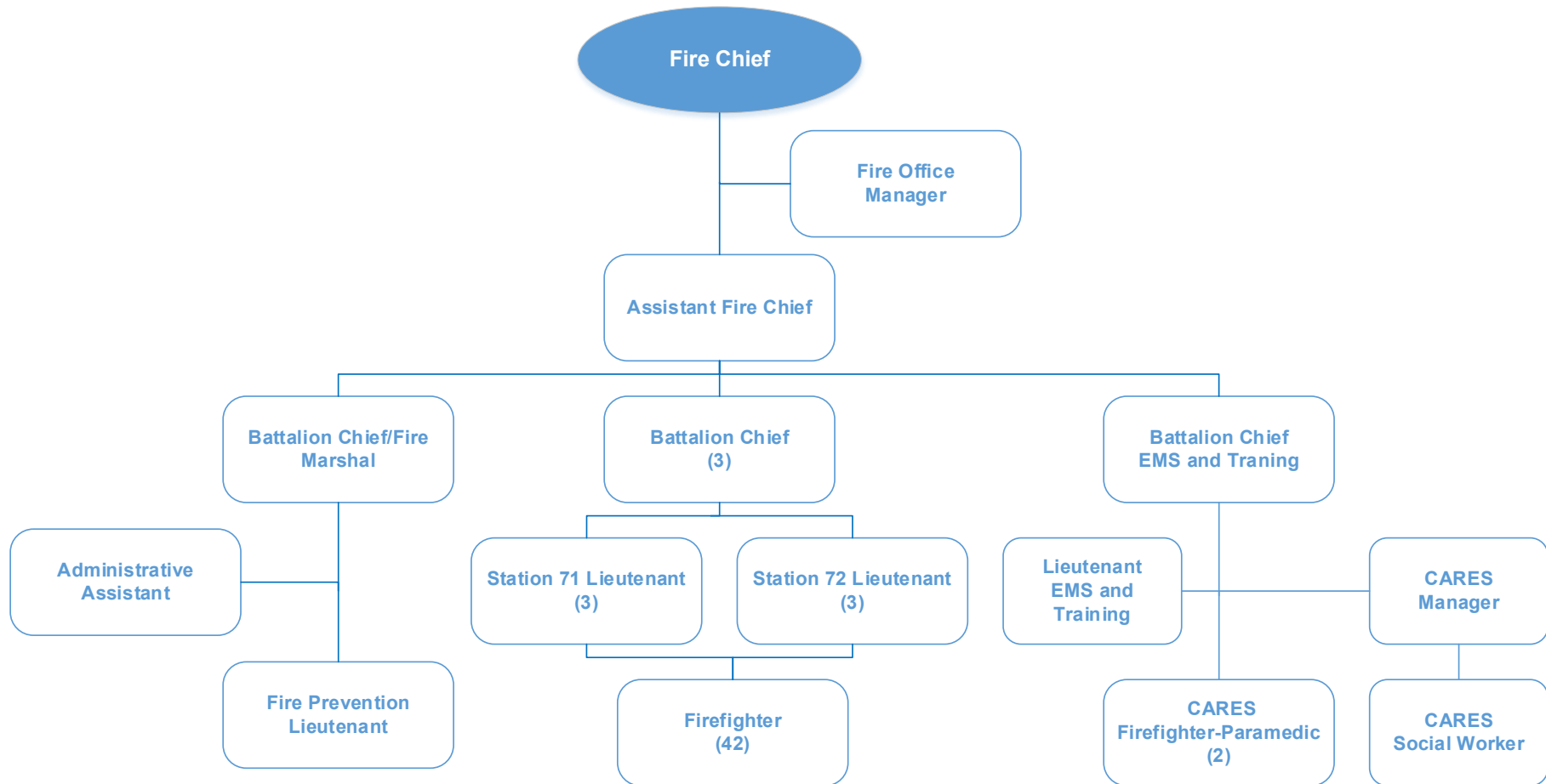
Incident Totals	2023	2024
Structure Fires	57	39
Vehicle Fires	4	1
Vegetation / Refuse Fires	17	13
EMS and Rescue Response	3442	2274
Hazardous Conditions	194	86
Service / Good Intent Calls	1154	638
False Alarms	442	301
Mutual Aid Given and Received	1329	814

## 2023 - 2024 Accomplishments

- Assistant Chief Zimmer was promoted to Fire Chief with the retirement of Chief Nofziger. Michael Bell hired as Assistant Fire Chief. Fourteen Firefighter/Paramedics hired to bring the Division to full staffing strength.
- CARES (Community Assistance Referrals and Education Services).
  - Stats January 2023 – August 2024:
    - intakes – 110
    - Follow-up visits – 454
    - Grab Bar Installs – 480
    - Knox Box Installs – 75
- Fall of 2024, the Fire Division completed their first community based strategic planning process. With community support and engagement, this consultant-led process has created a 5-year plan focused on Division performance, service delivery priorities and capital improvements.
- Presented the Firefighter of the Year award to FF/P Anthony Ferro (2023).
- Presented the Mary E. Fontana Distinguished Service Award to Scott Hillman (2023).
- Fire Prevention oversaw the safe completion of several large construction projects:
  - The UA Gateway
  - The Coventry, an assisted and independent living facility
  - The Kingston apartment building adjacent to the Kingsdale Shopping Center.
  - The Bob Crane Community Center, to be completed in early 2025.
- Fire Prevention conducted 1,600 fire inspections and 5 fire investigations in 2023.
- Installed 249 smoke alarms in homes in partnership with American Red Cross “Sound the Alarm” program.
- Performed 200 car seat installations in 2023 and 165 YTD in 2024.
- Approximately 8,000 students received fire safety lessons.
- Took delivery of a new Medic vehicle replacing Medic 71.

# FIRE DIVISION

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# 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.



**CARES Team**



**Safety Town 2024**



**2024 Stair Climb Fundraiser**

## Budget Summary

	<u>Actual</u> <b>2023</b>	<u>Amended</u> <b>2024</b>	<u>Proposed</u>	
			<b>2025</b>	<b>2026</b>
General Fund	\$10,067,351	\$11,669,300	\$12,519,900	\$13,041,000
EMS Billing Fund	549,658	1,645,000	164,000	164,000
Capital Equipment Fund	112,919	293,000	428,900	0
<b>Total - All Funds</b>	<b>\$10,729,928</b>	<b>\$13,607,300</b>	<b>\$13,112,800</b>	<b>\$13,205,000</b>
<u>Expenditures by Category</u>				
Personal Services	\$9,658,819	\$10,968,800	\$11,872,300	\$12,390,000
Other Than Personal Services	533,862	845,500	811,600	815,000
Capital Equipment	537,247	1,793,000	428,900	\$0
<b>Total</b>	<b>\$10,729,928</b>	<b>\$12,107,300</b>	<b>\$13,112,800</b>	<b>\$13,205,000</b>

<b>Authorized Personnel</b>	<b>2023</b>	<b>2024</b>	<b>Proposed 2025</b>	<b>Proposed 2026</b>
Full-Time Budgeted	59.00	62.00	63.00	63.00
FTE	0.00	0.00	0.00	0.00
<b>Total</b>	<b>59.00</b>	<b>62.00</b>	<b>63.00</b>	<b>63.00</b>

Fire Division - Total								Change	
	2021	2022	2023	2024	Proposed		<u>25/24</u>	<u>26/25</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>2025</u>	<u>2026</u>			
Salaries and wages	\$ 6,636,138	\$ 6,737,511	\$ 6,851,305	\$ 7,675,900	\$ 8,138,100	\$ 8,473,700			
Retirement	1,521,982	1,551,872	1,578,375	1,821,100	1,922,900	2,000,700			
Fringe benefits	963,249	990,471	1,229,139	1,471,800	1,811,300	1,915,600			
<b>Total Personal Services</b>	<b>9,121,369</b>	<b>9,279,854</b>	<b>9,658,819</b>	<b>10,968,800</b>	<b>11,872,300</b>	<b>12,390,000</b>	8.24%	4.36%	
Materials and supplies	181,278	187,293	208,934	251,000	299,700	300,000			
Non-capital assets	12,378	6,495	5,969	35,000	-	-			
Uniforms and clothing	57,399	79,003	93,480	148,000	115,000	115,000			
Rents and leases	43,378	40,953	32,319	41,500	40,000	40,000			
Utilities	17,442	17,613	21,800	20,000	20,000	20,000			
Maintenance and repairs	30,247	19,643	16,017	50,000	41,400	45,000			
Professional development	27,894	49,626	66,595	87,000	95,500	95,000			
Consulting services	54,929	188,494	55,408	137,000	131,000	131,000			
Payment for services	36,703	32,600	31,712	73,000	65,000	65,000			
Miscellaneous expenditures	1,656	866	1,628	3,000	4,000	4,000			
<b>Total Supplies and Services</b>	<b>463,304</b>	<b>622,586</b>	<b>533,862</b>	<b>845,500</b>	<b>811,600</b>	<b>815,000</b>	-4.01%	0.42%	
<b>Grand Total</b>	<b>\$ 9,584,673</b>	<b>\$ 9,902,440</b>	<b>\$ 10,192,681</b>	<b>\$ 11,814,300</b>	<b>\$ 12,683,900</b>	<b>\$ 13,205,000</b>	7.36%	4.11%	

**NOTE: Personal service adjustments have not been included for the IAFF Union members for 2026 due to being in negotiations. Increases only reflect changes that occurred during 2025, step increases, and other projected changes (overtime, payouts, uniforms, etc.)**

Fire Division - General Fund								
	2021	2022	2023	2024	Proposed		Change	
	Actual	Actual	Actual		Amended	2025	2026	25/24
Salaries and wages	\$ 6,636,138	\$ 6,737,511	\$ 6,851,305	\$ 7,675,900	\$ 8,138,100	\$ 8,473,700		
Retirement	1,521,982	1,551,872	1,578,375	1,821,100	1,922,900	2,000,700		
Fringe benefits	963,249	990,471	1,229,139	1,471,800	1,811,300	1,915,600		
<b>Total Personal Services</b>	<b>9,121,369</b>	<b>9,279,854</b>	<b>9,658,819</b>	<b>10,968,800</b>	<b>11,872,300</b>	<b>12,390,000</b>	8.24%	4.36%
Materials and supplies	88,763	89,870	114,002	166,000	195,700	196,000		
Non-capital assets	-	6,495	5,969	35,000	-	-		
Uniforms and clothing	57,399	79,003	93,480	148,000	115,000	115,000		
Rents and leases	43,378	40,953	32,319	41,500	40,000	40,000		
Utilities	17,442	17,613	21,800	20,000	20,000	20,000		
Maintenance and repairs	30,247	18,243	16,017	45,000	36,400	40,000		
Professional development	27,839	49,626	66,595	87,000	95,500	95,000		
Consulting services	54,929	188,494	55,408	137,000	131,000	131,000		
Payment for services	8,616	3,859	1,314	18,000	10,000	10,000		
Miscellaneous expenditures	1,631	866	1,628	3,000	4,000	4,000		
<b>Total Supplies and Services</b>	<b>330,244</b>	<b>495,022</b>	<b>408,532</b>	<b>700,500</b>	<b>647,600</b>	<b>651,000</b>	-7.55%	0.53%
<b>Grand Total</b>	<b>\$ 9,451,613</b>	<b>\$ 9,774,876</b>	<b>\$ 10,067,351</b>	<b>\$ 11,669,300</b>	<b>\$ 12,519,900</b>	<b>\$ 13,041,000</b>	7.29%	4.16%

### Explanation of Significant Increases/Decreases

<u>Line Item</u>	<u>Explanation</u>
Personal services	Proposed increase related to the changing the Cares Manager position from a pay grade 22 to a pay grade 24, and the addition of 1 FTE for a Social Worker position (pay grade 22). (Council priority)
Materials and supplies	Proposed increase due to CARES request for additional grab bar supplies and other various materials and supplies.
Uniforms and clothing	Proposed decrease is related to the 2024 budget amount including an increase for the initial purchase for several new employees.
Professional development	Proposed increase for fire officer training, certified rescue tech certifications, airway manikins, and wound simulator.
Consulting services	Proposed increase for phycological evaluation services (hiring assessment) and annual physical services. The 2024 amount included \$30K for fire strategic planning.



Fire Division - EMS Billing Fund								
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	Proposed		Change	
					2025	2026	25/24	26/25
EMS revenue	\$ 638,605	\$ 673,328	\$ 666,640	\$ 150,000	\$ 1,100,000	\$ 625,000		
<b>Total Revenues</b>	<b>638,605</b>	<b>673,328</b>	<b>666,640</b>	<b>150,000</b>	<b>1,100,000</b>	<b>625,000</b>	633.33%	-43.18%
Materials and supplies	92,515	97,423	94,932	85,000	104,000	104,000		
Non-capital assets	12,378	-	-	-	-	-		
Maintenance and repairs	-	1,400	-	5,000	5,000	5,000		
Professional development	55	-	-	-	-	-		
Payment for services	28,087	28,741	30,398	55,000	55,000	55,000		
Miscellaneous expenditures	25	-	-	-	-	-		
<b>Total Supplies and Services</b>	<b>133,060</b>	<b>127,564</b>	<b>125,330</b>	<b>145,000</b>	<b>164,000</b>	<b>164,000</b>	13.10%	0.00%
<b>Total Expenditures</b>	<b>\$ 133,060</b>	<b>\$ 127,564</b>	<b>\$ 125,330</b>	<b>\$ 145,000</b>	<b>\$ 164,000</b>	<b>\$ 164,000</b>	13.10%	0.00%

Revenues over/(under)  
operating expenditures                      \$ 505,545   \$ 545,764   \$ 541,310   \$ 5,000   \$ 936,000   \$ 461,000

**Explanation of Significant Increases/Decreases**

Line Item  
EMS Revenue                      Amounts are adjusted based on assumptions for revenue collection as a result of the Change Healthcare cyber attack. This revenue stream is being closely monitored.  
Materials and supplies                      Proposed increase due to increasing supply costs.

# POLICE DIVISION



## 2023 - 2024 Accomplishments

- Successful CALEA Accreditation: remote web-assessments in November 2023 and April 2024. An on-site assessment completed in June 2024.
- Implemented a multidisciplinary professional standards committee to revise agency policy, plan training, and develop agency goals.
- Promoted Lieutenant Hall to Chief and subsequently promoted two lieutenants and two sergeants.
- Completed the remodel of the MSC Police Headquarters.
- Realigned civilian staff functions to improve efficiency and customer service.
- Detective Wuertz was a lead investigator in a record Crypto-Currency Seizure of \$150 million

TYPE OF OFFENSE	2023	2024	COMPARISON
Accident report taken	378	227	-39.95%
Citations*	2710	1485	-45.20%
OVI	38	39	+2.63%
Arrests	653	442	-32.32%
Theft	297	187	-37.04%
Assault	10	10	0%
Domestic Disputes	35	21	-40.00%
Domestic Violence	6	6	0%
Criminal Damage	52	38	-26.92%
Drug Abuse	50	12	-76.00%
Sex Offenses**	2	7	+250%

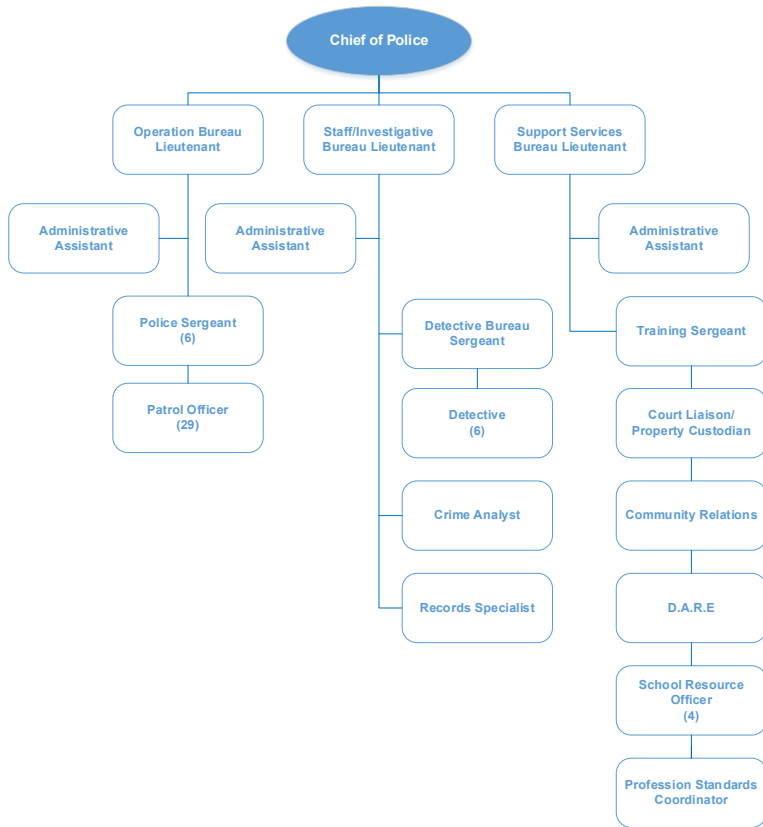
\*2024 data represents January 1-September 12 while 2023 data represents a full calendar year

\*\*Sex Offenses includes crimes designated as Rape



# POLICE DIVISION

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



Note: Only full-time personnel are represented on the organizational chart

## Budget Summary

	<u>Actual</u> <u>2023</u>	<u>Amended</u> <u>2024</u>	<u>Proposed</u>	
			<u>2025</u>	<u>2026</u>
General Fund	\$10,511,660	\$11,714,300	\$12,262,800	\$12,715,600
Law Enforcement Fund	\$230,482	\$274,000	\$298,100	\$278,400
Enforcement Education Fund	\$306	\$2,500	\$2,500	\$2,500
Local Coronavirus Fund	\$0	\$0	\$0	\$0
Capital Equipment Fund	\$445,034	\$313,900	\$487,800	\$0
<b>Total - All Funds</b>	<b>\$10,958,809</b>	<b>\$12,304,700</b>	<b>\$13,051,200</b>	<b>\$12,996,500</b>

### Expenditures by Category

Personal Services	\$8,969,351	\$9,865,900	\$10,349,700	\$10,811,800
Other Than Personal Services	\$1,773,097	\$2,124,900	\$2,183,700	\$2,184,700
Capital Equipment	\$445,034	\$313,900	\$517,800	\$0
<b>Total</b>	<b>\$10,958,809</b>	<b>\$12,304,700</b>	<b>\$13,051,200</b>	<b>\$12,996,500</b>

<b>Authorized Personnel</b>	<b>2023</b>	<b>2024</b>	<b>Proposed 2025</b>	<b>Proposed 2026</b>
Full-Time Budgeted	60.00	60.00	60.00	60.00
FTE	0.50	0.50	0.50	0.50
<b>Total</b>	<b>60.50</b>	<b>60.50</b>	<b>60.50</b>	<b>60.50</b>

## On The Horizon

- Implementing new software to more efficiently manage complaints, internal affairs investigations, use of force and pursuit reporting, community engagement, field training, and employee wellness.



Police Division -Total								
	2021	2022	2023	2024	Proposed		Change	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>2025</u>	<u>2026</u>	<u>25/24</u>	<u>26/25</u>
Salaries and wages	\$ 6,138,177	\$ 5,992,187	\$ 6,674,357	\$ 7,185,700	\$ 7,413,500	\$ 7,728,900	3.17%	4.25%
Retirement	1,105,625	1,124,675	1,192,266	1,369,000	1,416,500	1,475,600		
Fringe benefits	906,534	914,144	1,102,728	1,311,200	1,519,700	1,607,300		
<b>Total Personal Services</b>	<b>8,150,336</b>	<b>8,031,006</b>	<b>8,969,351</b>	<b>9,865,900</b>	<b>10,349,700</b>	<b>10,811,800</b>		
Materials and supplies	96,896	80,604	94,615	161,200	152,500	152,500		
Non-capital assets	45,029	34,672	-	32,000	29,000	20,000		
Uniforms and clothing	78,219	31,380	65,424	78,900	81,500	81,500		
Rents and leases	27,356	53,764	21,445	107,000	87,000	87,000		
Utilities	28,328	25,245	35,690	26,000	41,000	41,000		
Maintenance and repairs	8,319	15,370	17,089	29,400	23,500	23,500		
Professional development	79,540	44,988	91,815	96,000	126,000	136,000		
Consulting services	982,024	1,159,532	1,421,846	1,542,400	1,600,000	1,600,000		
Payment for services	11,002	4,510	18,170	48,700	39,700	39,700		
Miscellaneous expenditures	2,433	1,403	7,003	3,300	3,500	3,500		
<b>Total Supplies and Services</b>	<b>1,359,146</b>	<b>1,451,468</b>	<b>1,773,097</b>	<b>2,124,900</b>	<b>2,183,700</b>	<b>2,184,700</b>	2.77%	0.05%
<b>Grand Total</b>	<b>\$ 9,509,482</b>	<b>\$ 9,482,474</b>	<b>\$ 10,742,448</b>	<b>\$ 11,990,800</b>	<b>\$ 12,533,400</b>	<b>\$ 12,996,500</b>	4.53%	3.69%

**NOTE: Personal service adjustments have not been included for the FOP Union members for 2025 or 2026 due to being in negotiations. Increases only reflect changes that occurred during 2024, step increases, and other projected changes (overtime, payouts, uniforms, etc.)**

Police Division - General Fund								Change	
	2021	2022	2023	2024	Proposed		25/24	26/25	
	Actual	Actual	Actual	Amended	2025	2026			
Salaries and wages	\$ 5,936,685	\$ 5,829,310	\$ 6,504,015	\$ 7,007,000	\$ 7,231,100	\$ 7,539,500	3.20%	4.26%	
Retirement	1,075,579	1,093,753	1,160,267	1,334,100	1,380,900	1,438,700			
Fringe benefits	875,690	894,241	1,082,929	1,270,800	1,484,600	1,570,200			
<b>Total Personal Services</b>	<b>7,887,954</b>	<b>7,817,304</b>	<b>8,747,211</b>	<b>9,611,900</b>	<b>10,096,600</b>	<b>10,548,400</b>			
Materials and supplies	96,276	79,456	92,232	153,700	145,000	145,000			
Non-capital assets	45,029	34,672	-	32,000	29,000	20,000			
Uniforms and clothing	78,219	31,380	65,424	78,900	81,500	81,500			
Rents and leases	22,978	49,255	15,180	92,000	77,000	77,000			
Utilities	28,328	25,245	35,690	26,000	41,000	41,000			
Maintenance and repairs	8,319	15,370	17,089	29,400	23,500	23,500			
Professional development	79,540	44,988	91,815	96,000	126,000	136,000			
Consulting services	982,024	1,159,532	1,421,846	1,542,400	1,600,000	1,600,000			
Payment for services	11,002	4,510	18,170	48,700	39,700	39,700			
Miscellaneous expenditures	2,433	1,403	7,003	3,300	3,500	3,500			
<b>Total Supplies and Services</b>	<b>1,354,148</b>	<b>1,445,811</b>	<b>1,764,449</b>	<b>2,102,400</b>	<b>2,166,200</b>	<b>2,167,200</b>	3.03%	0.05%	
<b>Grand Total</b>	<b>\$ 9,242,102</b>	<b>\$ 9,263,115</b>	<b>\$ 10,511,660</b>	<b>\$ 11,714,300</b>	<b>\$ 12,262,800</b>	<b>\$ 12,715,600</b>	4.68%	3.69%	

**Explanation of Significant Increases/Decreases**

<u>Line Item</u>	<u>Explanation</u>
Non Capital Assets	Proposed increase for the purchase of (2) E-Bikes, including upfitting and graphics and a crime scene privacy screens to prevent the public from viewing graphic crime scenes (\$9,000). Also, replacement of tasers, other related supplies, and the replacement of earpieces, shoulder mics, and all other protective ear and eye equipment (\$20,000).
Uniforms & Clothing	Proposed increase to replace badges due to overall age and the wear and tear. Cost is spread out over 2025 & 2026.
Rents and leases	Proposed decrease is related to the 2024 budget including an initial outlay for the implementation of additional flock cameras.
Utilities	Proposed increase to add (21) cell phones in 2025 (and ongoing costs) to be used with the requested the requested Power DMS system (IT) .
Professional Development	Proposed increase due to state-mandated certified police training (CPT). Parts of this training is funded through reimbursements from the State of Ohio. Cost is spread out over 2025 & 2026.
Consulting	Proposed increase related to anticipated increases with NRECC dispatching costs and other consulting services. The NRECC annual cost is approximately \$1.3M.

Police Division - Enforcement Education Fund								
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	Proposed		Change	
					2025	2026	25/24	26/25
Revenues:								
Fine revenue	\$ 1,196	\$ 887	\$ 465	\$ 800	\$ 2,500	\$ 2,500		
<b>Total Revenues</b>	<b>1,196</b>	<b>887</b>	<b>465</b>	<b>800</b>	<b>2,500</b>	<b>2,500</b>	212.50%	0.00%
Materials and supplies	620	139	306	2,500	2,500	2,500		
<b>Total Supplies and Services</b>	<b>620</b>	<b>139</b>	<b>306</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	0.00%	0.00%
<b>Total Expenditures</b>	<b>\$ 620</b>	<b>\$ 139</b>	<b>\$ 306</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	0.00%	0.00%

<b>Revenues over/(under)</b>								
<b>operating expenditures</b>	\$ 576	\$ 748	\$ 159	\$ (1,700)	\$ -	\$ -		

**Explanation of Significant Increases/Decreases**

<u>Line Item</u>	<u>Explanation</u>
Revenues	The 2024 revenue estimate was adjusted to the expected amount for the year. The 2025/2026 revenue estimates reflect the standard estimates.

Police Division - Law Enforcement Fund								
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	Proposed		Change	
					2025	2026	25/24	26/25
Sale of forfeited property	\$ 55,705	\$ 219,731	\$ 134,665	\$ 225,000	\$ 110,000	\$ 110,000		
<b>Total Revenues</b>	<b>55,705</b>	<b>219,731</b>	<b>134,665</b>	<b>225,000</b>	<b>110,000</b>	<b>110,000</b>	-51.11%	0.00%
Salaries and wages	155,737	162,877	170,342	178,700	182,400	189,400	2.07%	3.84%
Retirement	30,046	30,922	31,999	34,900	35,600	36,900		
Fringe benefits	30,844	19,903	19,799	40,400	35,100	37,100		
<b>Total Personal Services</b>	<b>216,627</b>	<b>213,702</b>	<b>222,140</b>	<b>254,000</b>	<b>253,100</b>	<b>263,400</b>		
Materials & supplies	-	1,009	2,077	5,000	5,000	5,000		
Rents and leases	4,378	4,509	6,265	15,000	10,000	10,000		
<b>Total Supplies and Services</b>	<b>4,378</b>	<b>5,518</b>	<b>8,342</b>	<b>20,000</b>	<b>15,000</b>	<b>15,000</b>	-25.00%	0.00%
<b>Total Expenditures</b>	<b>\$ 221,005</b>	<b>\$ 219,220</b>	<b>\$ 230,482</b>	<b>\$ 274,000</b>	<b>\$ 268,100</b>	<b>\$ 278,400</b>	-2.15%	3.84%

Revenues over/(under) operating expenditures      \$ (165,300)      \$ 511      \$ (95,817)      \$ (49,000)      \$ (158,100)      \$ (168,400)

**Explanation of Significant Increases/Decreases**

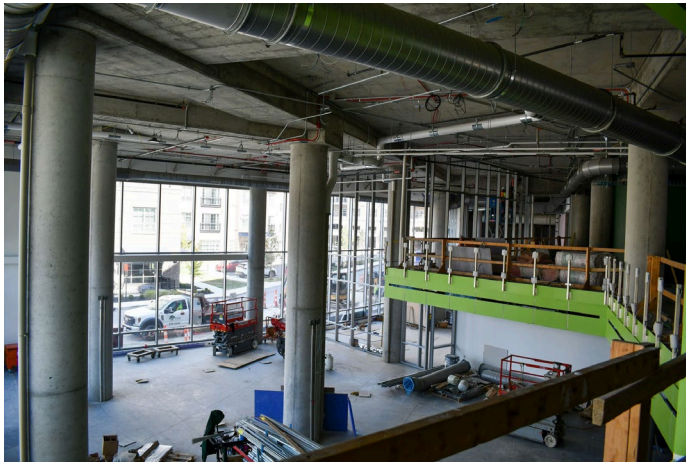
<u>Line Item</u>	<u>Explanation</u>
Revenues	The 2024 revenue estimate was adjusted to the expected amount for the year. The 2025/2026 revenue estimates reflect the standard estimates.

Police Division - Local Coronavirus Fund				
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>
Salaries and wages	\$ 45,755	\$ -	\$ -	\$ -
Retirement	-	-	-	-
Fringe benefits	-	-	-	-
<b>Total Personal Services</b>	<b>45,755</b>	<b>-</b>	<b>-</b>	<b>-</b>
Materials and supplies	-	-	-	-
<b>Total Supplies and Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>\$ 45,755</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## PARKS AND RECREATION DEPARTMENT



*Bob Crane Community Center - Aerial View*



*Bob Crane Community Center Fitness Center*

### 2023 - 2024 Accomplishments

- Bob Crane Community Center construction began, entered agreement with OSUWMC as wellness partner and tenant, constructed parking deck, selected vendors for furniture, fitness equipment and e-sports.
- Developed plans for operating the Bob Crane Community Center including membership structure, facility schedule, staff plans, start-up supplies, created part-time positions, hired new fulltime staff, selected cafe operator and event space preferred caterers.
- Conducted 5-Year Parks & Recreation Master Plan update resulting in 42% of tactics completed and 41% in-progress collectively impacting how the Department approaches projects and services.
- PLAY UA financial support program assisted 81 households providing \$21,792 in financial aid.
- Transitioned the “Music in the Park” concert series into the “UA Performance Series”. These larger community events celebrate visual and performing arts in a variety of ways and includes the new “Party on the Plaza” event which is hosted annually at the Municipal Service Center and “Stories of Resilience” an event hosted in partnership with the UA Library to celebrate Black History Month.
- Developed an emerging artists program for the Labor Day Arts Festival to provide opportunities for new artists to learn and participate as vendors at the annual event.
- Issued a call for artists for a temporary public art exhibit in Northwest Kiwanis and Burbank Park.
- Transitioned Swim Lesson Instruction to staff taught program in 2024 with 153 sessions and 618 registrants.
- Replaced Safety Town bicycles through funding from the UA Community Foundation
- Addition of Passenger Bus in late 2022 allowed us to grow our travel programs for adults and seniors. Our day trips have become some of our most popular programs and are getting seniors to places they otherwise would not be able to visit.
- Completion of Northam Park West Athletic Field Renovation Project that rebuilt two ball diamonds and two multi-purpose fields with new drainage, irrigation and improved grading; successfully completed turf establishment and first year of maintenance.
- Began renovation of the Northam Park Tennis Complex and Park Service Building. Project will provide nine clay tennis courts, six pickleball courts, year-round restrooms and a new service building.



# PARKS AND RECREATION DEPARTMENT



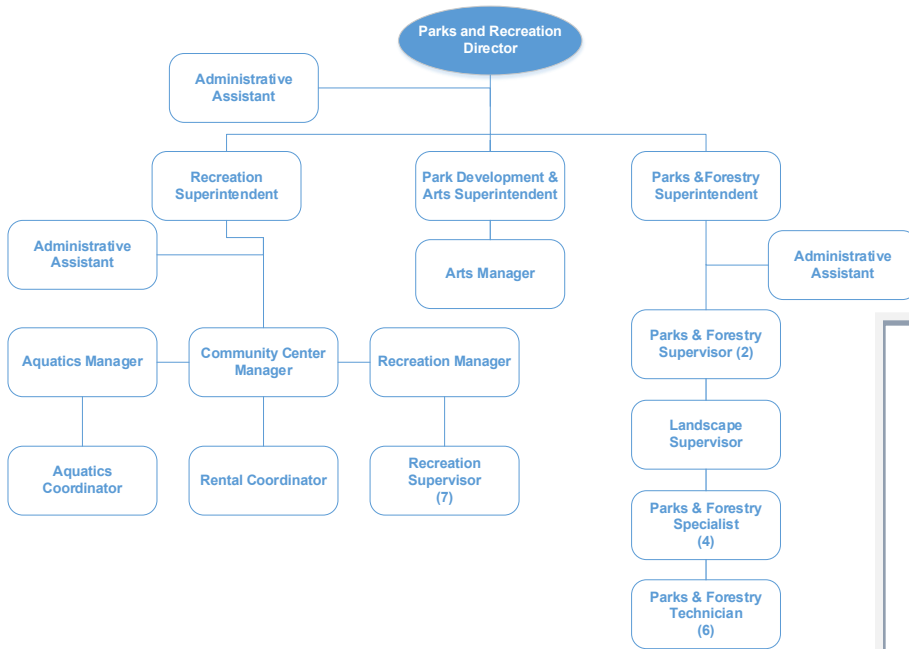
## 2023 - 2024 Accomplishments (cont.)

- Successful implementation and use of the Automated Field Painter, sports users indicated this had a significant and positive impact on their organizations.
- Improved maintenance and playability of our baseball/softball diamonds utilizing new equipment and maintenance dragging schedule, significant regrade and renovation of Reed Diamond 2, and installation of permanent outfield fence at Thompson Diamond 4.
- In partnership with an Eagle Scout candidate, installed two new Bocce Courts at Thompson Park, these will replace the two currently at the UA Senior Center.
- Initiated a Master Plan process for Fancyburg Park focusing on replacing outdated amenities and updating the park to better meet community needs.
- Replaced playground at the Thompson Park North Shelter with a new larger playground that will better serve both Day Camp participants and Residents.
- Began the design process for the replacement of the toddler feature at Devon Pool.
- Installation of over 400 solar panels on the roof of the Bob Crane Community Center.
- Added zero emissions equipment to our fleet with the addition of two electric riding mowers and three autonomous mowers.
- Completed shelter improvements including new garage doors at Thompson South and restroom fixtures and amenity upgrades to Fancyburg and Reed.



# PARKS AND RECREATION DEPARTMENT

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.



Note: Only full-time personnel are represented on the organizational chart

## On The Horizon

- Open Bob Crane Community Center, hire and train @ 120 part-time employees.
- Open Northam Park Tennis and Pickleball courts and west fields, complete multi-phase park renovation.
- Expand Summer Day Camp to fourth location.
- Replace Devon Toddler Pool.
- Art installation at Bob Crane Community Center.
- Conduct Department Master Plan and Urban Forestry Master Plan in conjunction with City Master Plan.
- Begin renovation of Fancyburg Park based on results of the current Master Plan process.

## Budget Summary

	<u>Actual</u> <u>2023</u>	<u>Amended</u> <u>2024</u>	<u>Proposed</u> <u>2025</u>	<u>Proposed</u> <u>2026</u>
General Fund	\$4,874,304	\$5,829,800	\$8,383,300	\$8,736,400
Tree Planting Fund	59,927	15,000	15,000	15,000
Swimming Pool Fund	975,085	1,077,700	1,140,600	1,257,600
Capital Equipment Fund	180,733	329,100	251,000	0
Capital Improvement Funds**	57,673	127,800	141,400	153,300
<b>Total - All Funds</b>	<b>\$6,097,722</b>	<b>\$7,379,400</b>	<b>\$9,931,300</b>	<b>\$10,162,300</b>

### Expenditures by Category

Personal Services	\$3,883,334	\$4,669,800	\$6,648,500	\$7,170,400
Other Than Personal Services	2,083,655	2,380,500	3,031,800	2,991,900
Capital Equipment	180,733	329,100	251,000	0
<b>Total</b>	<b>\$6,097,722</b>	<b>\$7,379,400</b>	<b>\$9,931,300</b>	<b>\$10,162,300</b>

\*\* - Amounts represent capitalized personal services only.

Authorized Personnel	2023	2024	Proposed 2025	Proposed 2026
Full-Time Budgeted	29.00	33.00	33.00	34.00
FTE	34.46	33.59	73.84	73.84
<b>Total</b>	<b>63.46</b>	<b>66.59</b>	<b>106.84</b>	<b>107.84</b>

Parks and Recreation Division - Total								Change	
	2021	2022	2023	2024	Proposed		<u>25/24</u>	<u>26/25</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>2025</u>	<u>2026</u>			
Salaries and wages	\$ 2,528,971	\$ 2,767,584	\$ 2,999,832	\$ 3,506,700	\$ 5,043,000	\$ 5,424,500	43.81%	7.56%	
Retirement	307,799	383,365	422,020	495,500	706,100	759,500			
Fringe benefits	454,062	415,474	461,482	667,600	899,400	986,400			
<b>Total Personal Services</b>	<b>3,290,832</b>	<b>3,566,423</b>	<b>3,883,334</b>	<b>4,669,800</b>	<b>6,648,500</b>	<b>7,170,400</b>			
Materials and supplies	324,977	395,750	475,026	612,000	717,500	723,500			
Non-capital assets	30,954	37,261	24,284	48,400	45,000	38,000			
Uniforms and clothing	13,437	24,677	21,686	25,700	38,800	38,800			
Rents and leases	60,703	63,069	78,099	116,900	141,500	141,500			
Utilities	110,949	153,579	134,762	155,000	176,900	181,500			
Maintenance and repairs	431,862	505,310	586,942	584,400	762,900	766,900			
Professional development	30,586	38,335	58,273	53,550	65,300	69,300			
Consulting services	307,818	506,363	481,966	535,400	672,000	622,000			
Payment for services	93,090	136,358	166,179	199,550	273,300	283,800			
Miscellaneous expenditures	29,266	31,705	56,438	49,600	138,600	126,600			
<b>Total Supplies and Services</b>	<b>1,433,642</b>	<b>1,892,407</b>	<b>2,083,655</b>	<b>2,380,500</b>	<b>3,031,800</b>	<b>2,991,900</b>	27.36%	-1.32%	
<b>Grand Total</b>	<b>\$ 4,724,474</b>	<b>\$ 5,458,830</b>	<b>\$ 5,966,989</b>	<b>\$ 7,050,300</b>	<b>\$ 9,680,300</b>	<b>\$ 10,162,300</b>	37.30%	4.98%	

Parks and Recreation Division - General Fund								
	2021	2022	2023	2024	Proposed		Change	
	Actual	Actual	Actual		Amended	2025	2026	25/24
Charges for services	\$ 1,045,024	\$ 1,604,009	\$ 1,646,368	\$ 1,690,000	\$ 4,334,000	\$ 4,490,000		
Miscellaneous (grants)	15,418	15,000	-	19,000	15,000	15,000		
<b>Total Revenues</b>	<b>1,060,442</b>	<b>1,619,009</b>	<b>1,646,368</b>	<b>1,709,000</b>	<b>4,349,000</b>	<b>4,505,000</b>	154.48%	3.59%
Salaries and wages	1,997,476	2,250,541	2,406,439	2,808,800	4,296,100	4,586,600	52.95%	6.76%
Retirement	273,144	311,077	339,205	394,600	601,500	642,100		
Fringe benefits	378,015	388,273	437,746	610,500	818,900	883,800		
<b>Total Personal Services</b>	<b>2,648,635</b>	<b>2,949,891</b>	<b>3,183,390</b>	<b>3,813,900</b>	<b>5,716,500</b>	<b>6,112,500</b>		
Materials and supplies	253,382	289,641	384,258	526,200	617,500	623,500		
Non-capital assets	23,975	37,261	24,284	30,800	30,000	30,000		
Uniforms and clothing	13,437	22,484	18,920	21,200	34,300	34,300		
Rents and leases	59,649	63,069	75,374	116,900	141,500	141,500		
Utilities	21,913	23,827	21,059	25,000	41,900	41,500		
Maintenance and repairs	410,728	462,093	487,103	539,400	712,900	711,900		
Professional development	29,977	38,330	52,785	48,050	59,800	63,800		
Consulting services	226,050	464,291	433,020	521,200	667,000	617,000		
Payment for services	64,736	113,386	139,535	141,550	227,300	237,800		
Miscellaneous expenditures	23,479	29,869	54,576	45,600	134,600	122,600		
<b>Total Supplies and Services</b>	<b>1,127,326</b>	<b>1,544,251</b>	<b>1,690,914</b>	<b>2,015,900</b>	<b>2,666,800</b>	<b>2,623,900</b>		
<b>Grand Total</b>	<b>\$ 3,775,961</b>	<b>\$ 4,494,142</b>	<b>\$ 4,874,304</b>	<b>\$ 5,829,800</b>	<b>\$ 8,383,300</b>	<b>\$ 8,736,400</b>	43.80%	4.21%

Revenues over/(under) operating expenditures      \$ (2,715,519)   \$ (2,875,133)   \$ (3,227,936)   \$ (4,120,800)   \$ (4,034,300)   \$ (4,231,400)

Parks and Recreation Division - Cultural Arts (General Fund sub-department)									
	2021	2022	2023	2024	Proposed		Change		
	Actual	Actual	Actual		Amended	2025	2026	25/24	26/25
Revenues:									
Charges for services	\$ 37,592	\$ 60,209	\$ 45,912	\$ 40,000	\$ 40,000	\$ 40,000			
Miscellaneous (grants)	15,418	15,000	-	19,000	15,000	15,000			
<b>Total Revenues</b>	<b>53,010</b>	<b>75,209</b>	<b>45,912</b>	<b>59,000</b>	<b>55,000</b>	<b>55,000</b>	-6.78%	0.00%	
Salaries and wages	75,223	76,541	84,739	108,000	145,500	153,700	34.72%	5.64%	
Retirement	10,531	10,716	11,863	16,300	20,400	21,500			
Fringe benefits	9,084	9,320	12,503	38,200	4,700	5,000			
<b>Total Personal Services</b>	<b>94,838</b>	<b>96,577</b>	<b>109,105</b>	<b>162,500</b>	<b>170,600</b>	<b>180,200</b>			
Materials and supplies	2,591	4,570	6,172	9,500	7,500	7,500			
Uniforms and clothing	1,970	1,801	-	1,600	3,000	3,000			
Rents and leases	12,902	23,516	20,265	22,000	25,000	25,000			
Utilities	-	-	163	500	1,400	1,000			
Maintenance and repairs	4,450	7,000	9,379	7,000	9,000	7,000			
Professional development	2,893	1,606	2,922	4,000	4,000	6,000			
Consulting services	28,070	44,921	42,767	51,100	60,000	60,000			
Payment for services	10,022	24,760	23,431	23,500	20,000	20,000			
Miscellaneous expenditures	1,674	10,556	19,226	16,400	15,000	15,000			
<b>Total Supplies and Services</b>	<b>64,572</b>	<b>118,730</b>	<b>124,325</b>	<b>135,600</b>	<b>144,900</b>	<b>144,500</b>	6.86%	-0.28%	
<b>Grand Total</b>	<b>\$ 159,410</b>	<b>\$ 215,307</b>	<b>\$ 233,430</b>	<b>\$ 298,100</b>	<b>\$ 315,500</b>	<b>\$ 324,700</b>	5.84%	2.92%	

Revenues over/(under) expenditures                   \$ (106,400)   \$ (140,098)   \$ (187,518)   \$ (239,100)   \$ (260,500)   \$ (269,700)

**Explanation of Significant Increases/Decreases**

<u>Line Item</u>	<u>Explanation</u>
Utilities	Proposed increase for cellphone expenses for part-time Event Coordinator position.
Maintenance and repairs	Proposed increase for more significant repairs needed to outdoor public art at the Municipal Service Center.
Professional development	Proposed increase for professional development for the Event Coordinator position.

Parks and Recreation Division - Parks & Forestry (General Fund sub-department)									
	2021	2022	2023	2024	Proposed		Change		
	Actual	Actual	Actual		Amended	2025	2026	25/24	26/25
Revenues:									
Charges for services	\$ 1,675	\$ 17,305	\$ 61,459	\$ 50,000	\$ 50,000	\$ 50,000			
<b>Total Revenues</b>	<b>1,675</b>	<b>17,305</b>	<b>61,459</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	0.00%	0.00%	
Salaries and wages	899,098	918,424	970,897	1,097,400	1,151,600	1,246,000	4.94%	8.20%	
Retirement	124,884	127,998	135,377	153,200	161,200	174,400			
Fringe benefits	179,640	172,221	187,119	224,900	299,800	318,500			
<b>Total Personal Services</b>	<b>1,203,622</b>	<b>1,218,643</b>	<b>1,293,393</b>	<b>1,475,500</b>	<b>1,612,600</b>	<b>1,738,900</b>			
Materials and supplies	212,237	221,622	305,714	292,500	320,000	315,000			
Non-capital assets	23,975	37,261	24,284	30,800	30,000	30,000			
Uniforms and clothing	6,062	11,406	13,030	10,000	10,000	10,000			
Rents and leases	29,316	9,094	25,876	43,700	25,000	25,000			
Utilities	4,402	3,361	5,600	10,000	17,500	17,500			
Maintenance and repairs	387,445	437,044	454,269	505,000	633,000	624,000			
Professional development	12,235	16,532	17,988	17,200	18,000	19,000			
Consulting services	-	215	11,595	9,600	51,000	1,000			
Payment for services	2,295	922	8,453	2,000	1,000	1,000			
Miscellaneous expenditures	312	731	2,765	3,500	2,500	2,500			
<b>Total Supplies and Services</b>	<b>678,279</b>	<b>738,188</b>	<b>869,574</b>	<b>924,300</b>	<b>1,108,000</b>	<b>1,045,000</b>	19.87%	-5.69%	
<b>Grand Total</b>	<b>\$ 1,881,901</b>	<b>\$ 1,956,831</b>	<b>\$ 2,162,967</b>	<b>\$ 2,399,800</b>	<b>\$ 2,720,600</b>	<b>\$ 2,783,900</b>	13.37%	2.33%	

Revenues over/(under) expenditures                      \$ (1,880,226)   \$ (1,939,526)   \$ (2,101,508)   \$ (2,349,800)   \$ (2,670,600)   \$ (2,733,900)

## Explanation of Significant Increases/Decreases

<u>Line Item</u>	<u>Explanation</u>
Materials and supplies	Proposed increase for the following: (2025) one time costs for misc. fence repairs and annual increase for horticulture garden renovation allowance.
Non-capital assets	Proposed inclusion of budget amount for the replacement of trash cans, benches, picnic tables for both 2025 and 2026.
Rents and leases	Proposed decrease is related to the 2024 amount being increased during the year as result of needing to rent more equipment then expected.
Utilities	Proposed annual increase of for park AEDs annual license fees and service fees for cellphone and tablets to use with digital work order system.
Maintenance and repairs	Proposed increase for a one time purchase for new well motor at Fancyburg (\$14,000) and annual increase in contractual services due to increase in cost, unacceptable performance of previous low bidders and improvement in specifications (\$109,000). Contracts included: Forestry: pruning, removals, planting; Park contracts - mowing, janitorial, pond, lawn care, fence, irrigation, misc.; Horticulture contracts - landscape maintenance, mulching, spring clean up, baskets/planters.
Consulting services	Proposed increase for data collection, including urban tree canopy assessment ahead of City and Urban Forestry Master Plan process.

Parks and Recreation Division - Recreation (General Fund sub-department)									
	2021	2022	2023	2024	Proposed		Change		
	Actual	Actual	Actual		Amended	2025	2026	25/24	26/25
Revenues:									
Charges for services	\$ 635,362	\$ 1,047,753	\$ 1,043,039	\$ 1,100,000	\$ 1,225,000	\$ 1,275,000	11.36%	4.08%	
<b>Total Revenues</b>	<b>635,362</b>	<b>1,047,753</b>	<b>1,043,039</b>	<b>1,100,000</b>	<b>1,225,000</b>	<b>1,275,000</b>			
Salaries and wages	374,307	565,438	594,015	695,800	815,700	878,900	17.23%	7.75%	
Retirement	52,266	78,935	83,004	97,400	114,200	123,000			
Fringe benefits	52,427	77,853	89,970	135,900	182,700	194,000			
<b>Total Personal Services</b>	<b>479,000</b>	<b>722,226</b>	<b>766,989</b>	<b>929,100</b>	<b>1,112,600</b>	<b>1,195,900</b>			
Materials and supplies	14,974	42,974	38,559	45,000	84,000	84,000			
Uniforms and clothing	5,405	8,196	4,782	8,000	10,000	10,000			
Rents and leases	11,782	28,657	29,233	50,000	65,000	65,000			
Utilities	3,486	3,388	3,185	4,400	5,000	5,000			
Maintenance and repairs	-	-	783	900	900	900			
Professional development	5,652	8,227	12,082	8,500	13,500	14,000			
Consulting services	136,113	316,535	268,904	350,000	400,000	400,000			
Payment for services	41,254	76,567	96,664	95,000	120,000	130,000			
Miscellaneous expenditures	18,277	16,698	29,824	20,000	36,000	39,000			
<b>Total Supplies and Services</b>	<b>236,943</b>	<b>501,242</b>	<b>484,016</b>	<b>581,800</b>	<b>734,400</b>	<b>747,900</b>	26.23%	1.84%	
<b>Grand Total</b>	<b>\$ 715,943</b>	<b>\$ 1,223,468</b>	<b>\$ 1,251,005</b>	<b>\$ 1,510,900</b>	<b>\$ 1,847,000</b>	<b>\$ 1,943,800</b>	22.25%	5.24%	

Revenues over/(under) expenditures                   \$ (80,581) \$ (175,715) \$ (207,966) \$ (410,900) \$ (622,000) \$ (668,800)



## Explanation of Significant Increases/Decreases

*Note: This budget includes recreation programs and events for all age groups. It combines previous Recreation Division and the program portions of Senior Center budget.*

<u>Line Item</u>	<u>Explanation</u>
Revenues	Proposed increase due to incorporation of the Senior Center activities.
Materials and supplies	Proposed increase for start-up supplies for 4th summer day camp location (\$15,000) and for senior lunch and social program covered by revenue from Senior Advisory Group and participants (\$20,000) ; transfer from Senior Center for program supplies (\$4,000).
Rents and leases	Proposed increase for bus transportation for 4th summer day camp site and increase in costs for inflatable apparatus.
Professional development	Proposed increase for the transfer of funds from Senior Center budget.
Consulting services	Proposed increase related to program instructor costs and the transfer of a portion of funds from Senior Center budget.
Payment for services	Proposed increase for increase bank fees, associated with and expected increase in online transactions, and the transfer of funds from Senior Center budget.
Miscellaneous expenditures	Proposed increase for cost associated with seasonal employee background checks and the transfer of funds from Senior Center budget.

Parks and Recreation - Administration (General Fund sub-department)								Change	
	2021	2022	2023	2024	Proposed		25/24	26/25	
	Actual	Actual	Actual	Amended	2025	2026			
Salaries and wages	\$ 228,242	\$ 236,860	\$ 235,275	\$ 270,400	\$ 283,000	\$ 307,700	4.66%	8.73%	
Retirement	31,954	33,152	32,589	37,900	39,600	43,100			
Fringe benefits	53,993	54,333	57,640	67,500	82,900	88,100			
<b>Total Personal Services</b>	<b>314,189</b>	<b>324,345</b>	<b>325,504</b>	<b>375,800</b>	<b>405,500</b>	<b>438,900</b>			
Materials and supplies	2,503	952	3,254	1,500	6,000	4,000			
Rents and leases	104	-	-	-	-	-			
Utilities	2,733	3,367	2,825	3,600	3,500	3,500			
Maintenance and repairs	6,984	-	-	-	-	-			
Professional development	7,382	7,763	10,479	6,850	9,000	9,500			
Consulting services	7,490	21,450	7,160	19,500	30,000	30,000			
Payment for services	800	-	4,218	1,250	1,000	1,000			
Miscellaneous expenditures	2,003	739	408	200	1,000	1,000			
<b>Total Supplies and Services</b>	<b>29,999</b>	<b>34,271</b>	<b>28,344</b>	<b>32,900</b>	<b>50,500</b>	<b>49,000</b>	53.50%	-2.97%	
<b>Grand Total</b>	<b>\$ 344,188</b>	<b>\$ 358,616</b>	<b>\$ 353,848</b>	<b>\$ 408,700</b>	<b>\$ 456,000</b>	<b>\$ 487,900</b>	11.57%	7.00%	

### Explanation of Significant Increases/Decreases

<u>Line Item</u>	<u>Explanation</u>
Materials and supplies	Proposed increase for start-up office supplies for BCCC and annual increase for toner for office printer/copier.
Consulting services	Proposed increase for department assessments and team development on customer service program, employee training and enrichment.

Parks and Recreation Division - Senior Center (General Fund sub-department)									
	2021	2022	2023	2024	Proposed		Change		
	Actual	Actual	Actual		Amended	2025	2026	25/24	26/25
Revenues:									
Charges for services	\$ 88,084	\$ 149,327	\$ 184,423	\$ 185,000	\$ -	\$ -			
<b>Total Revenues</b>	<b>88,084</b>	<b>149,327</b>	<b>184,423</b>	<b>185,000</b>	-	-			
Salaries and wages	296,643	297,225	332,383	360,200	-	-			
Retirement	41,499	41,600	46,500	50,400	-	-			
Fringe benefits	63,420	51,663	61,833	79,600	-	-			
<b>Total Personal Services</b>	<b>401,562</b>	<b>390,488</b>	<b>440,716</b>	<b>490,200</b>	-	-			
Materials and supplies	3,184	3,870	3,795	5,200	-	-			
Uniforms and clothing	-	254	-	300	-	-			
Maintenance and repairs	129	231	515	1,500	-	-			
Professional development	1,103	4,052	8,123	6,000	-	-			
Consulting services	34,877	61,670	83,094	76,000	-	-			
Payment for services	7,752	2,271	-	6,000	-	-			
Miscellaneous expenditures	634	1,040	2,272	2,000	-	-			
<b>Total Supplies and Services</b>	<b>47,679</b>	<b>73,388</b>	<b>97,799</b>	<b>97,000</b>	-	-			
<b>Grand Total</b>	<b>\$ 449,241</b>	<b>\$ 463,876</b>	<b>\$ 538,515</b>	<b>\$ 587,200</b>	<b>\$ -</b>	<b>\$ -</b>			

Revenues over/(under) expenditures \$ (361,157) \$ (314,549) \$ (354,092) \$ (402,200) \$ - \$ -

**Explanation of Significant Increases/Decreases**

Note: All financial activity rolls into Bob Crane Community Center and Recreation Division operations.

Parks and Recreation Division - Tennis (General Fund sub-department)									
	2021	2022	2023	2024	Proposed		Change		
	Actual	Actual	Actual		Amended	2025	2026	25/24	26/25
Revenues:									
Charges for services	\$ 124,336	\$ 129,543	130,475	\$ 115,000	\$ 105,000	\$ 125,000	-8.70%	19.05%	
<b>Total Revenues</b>	<b>124,336</b>	<b>129,543</b>	<b>130,475</b>	<b>115,000</b>	<b>105,000</b>	<b>125,000</b>			
Salaries and wages	54,485	48,259	50,975	51,600	69,400	74,400	34.50%	7.20%	
Retirement	2,591	3,618	7,093	7,200	9,700	10,400			
Fringe benefits	7,606	6,756	3,822	6,200	11,800	12,500			
<b>Total Personal Services</b>	<b>64,682</b>	<b>58,633</b>	<b>61,890</b>	<b>65,000</b>	<b>90,900</b>	<b>97,300</b>			
Materials and supplies	16,499	9,345	11,577	20,000	7,000	20,000			
Uniforms and clothing	-	548	708	700	700	700			
Utilities	11,009	13,427	9,000	6,000	6,000	6,000			
Maintenance and repairs	11,720	17,594	22,157	18,000	5,000	15,000			
Consulting services	19,500	19,500	19,500	15,000	-	-			
Payment for services	2,153	8,116	5,631	10,800	4,500	5,000			
Miscellaneous expenditures	543	105	81	500	500	500			
<b>Total Supplies and Services</b>	<b>61,424</b>	<b>68,635</b>	<b>68,654</b>	<b>71,000</b>	<b>23,700</b>	<b>47,200</b>	-66.62%	99.16%	
<b>Grand Total</b>	<b>\$ 126,106</b>	<b>\$ 127,268</b>	<b>\$ 130,544</b>	<b>\$ 136,000</b>	<b>\$ 114,600</b>	<b>\$ 144,500</b>	-15.74%	26.09%	

Revenues over/(under) expenditures \$ (1,770) \$ 2,275 \$ (69) \$ (21,000) \$ (9,600) \$ (19,500)

**Explanation of Significant Increases/Decreases**

<u>Line Item</u>	<u>Explanation</u>
Materials and supplies	Proposed decrease for 2025 due to the majority of clay being included with the construction start-up; 2026 expenses include annual clay for courts.
Maintenance and repairs	Proposed decrease for 2025 due to court layout and preparation being included with construction; 2026 expenses include annual court prep work.
Consulting services	Proposed elimination in expenses for tennis professional based on potential fee structure.

Parks and Recreation Division - Shelter Barn (General Fund sub-department)									
	2021	2022	2023	2024	Proposed		Change		
	Actual	Actual	Actual		Amended	2025	2026	25/24	26/25
Revenues:									
Charges for services	\$ 157,975	\$ 199,872	\$ 181,060	\$ 200,000	\$ 200,000	\$ 200,000	0.00%	0.00%	
<b>Total Revenues</b>	<b>157,975</b>	<b>199,872</b>	<b>181,060</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>			
Salaries and wages	69,478	107,794	102,285	93,400	88,300	94,700	-5.46%	7.25%	
Retirement	9,419	15,058	17,799	13,700	12,400	13,300			
Fringe benefits	11,845	16,127	14,412	14,400	17,400	18,500			
<b>Total Personal Services</b>	<b>90,742</b>	<b>138,979</b>	<b>134,496</b>	<b>121,500</b>	<b>118,100</b>	<b>126,500</b>			
Materials and supplies	1,394	6,308	15,187	12,500	8,000	8,000			
Uniforms and clothing	-	279	400	600	600	600			
Rents and leases	5,545	1,802	-	1,200	1,000	1,000			
Utilities	283	284	286	500	500	500			
Maintenance and repairs	-	224	-	7,000	10,000	10,000			
Professional development	712	150	1,191	1,500	1,500	1,500			
Payment for services	460	750	1,138	3,000	2,000	2,000			
Miscellaneous expenditures	36	-	-	500	500	500			
<b>Total Supplies and Services</b>	<b>8,430</b>	<b>9,797</b>	<b>18,202</b>	<b>26,800</b>	<b>24,100</b>	<b>24,100</b>	-10.07%	0.00%	
<b>Grand Total</b>	<b>\$ 99,172</b>	<b>\$ 148,776</b>	<b>\$ 152,698</b>	<b>\$ 148,300</b>	<b>\$ 142,200</b>	<b>\$ 150,600</b>	-4.11%	5.91%	

Revenues over/(under)								
expenditures	\$ 58,803	\$ 51,096	\$ 28,362	\$ 51,700	\$ 57,800	\$ 49,400		

Parks and Recreation Division - Community Center (General Fund sub-department)							
	2021	2022	2023	2024	Proposed		
	Actual	Actual	Actual		Amended	2025	2026
Revenues:							
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 2,714,000	\$ 2,800,000	
<b>Total Revenues</b>	-	-	-	-	<b>2,714,000</b>	<b>2,800,000</b>	
Salaries and wages	-	-	35,870	132,000	1,742,600	1,831,200	
Retirement	-	-	4,980	18,500	244,000	256,400	
Fringe benefits	-	-	10,447	43,800	219,600	247,200	
<b>Total Personal Services</b>	-	-	<b>51,297</b>	<b>194,300</b>	<b>2,206,200</b>	<b>2,334,800</b>	
Materials and supplies	-	-	-	140,000	185,000	185,000	
Uniforms and clothing	-	-	-	-	10,000	10,000	
Rents and leases	-	-	-	-	25,500	25,500	
Utilities	-	-	-	-	8,000	8,000	
Maintenance and repairs	-	-	-	-	55,000	55,000	
Professional development	-	-	-	4,000	13,800	13,800	
Consulting services	-	-	-	-	126,000	126,000	
Payment for services	-	-	-	-	78,800	78,800	
Miscellaneous expenditures	-	-	-	2,500	79,100	64,100	
<b>Total Supplies and Services</b>	-	-	-	<b>146,500</b>	<b>581,200</b>	<b>566,200</b>	
<b>Grand Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,297</b>	<b>\$ 340,800</b>	<b>\$ 2,787,400</b>	<b>\$ 2,901,000</b>	

Revenues over/(under) expenditures                      \$                      -                      \$                      -                      \$                      (51,297)                      \$                      (340,800)                      \$                      (73,400)                      \$                      (101,000)

## Explanation of Significant Increases/Decreases

*Note: This budget includes Community Center operations and fitness and aquatic programs. The Facility Maintenance budget includes BCCC utilities and maintenance contracts.*

<u>Line Item</u>	<u>Explanation</u>
Materials and supplies	Supplies for operations, pool chemicals, safety materials such as lifeguard equipment.
Uniforms and clothing	Uniforms for facility staff.
Rents and leases	E-Sports service lease and misc. items.
Utilities	Fees for employee cellphones, TV streaming services. Note: Facility utilities (electric, gas, water) are in Facility Maintenance budget.
Maintenance and repairs	Fitness equipment maintenance contract. Note: Custodial services and maintenance contracts (HVAC, elevator, window cleaning, etc. are in Facility Maintenance budget.
Professional development	Training and travel for full-time staff, certifications for lifeguards, first aid/CPR for all staff.
Consulting services	Payment to instructional contract staff for fitness and aquatic programs.
Payment for services	Credit card fees for revenue transactions.
Miscellaneous expenditures	Printing of Activity Guide, advertising, give-away merchandise; 2026 reduce expenses for give-away items.

**Parks and Recreation Division - Life Long Learning and Leisure Fund**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Amended</b>
Revenues:				
Charges for services	\$ 108,146	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>108,146</b>	-	-	-
Salaries and wages	61,709	-	-	-
Retirement	8,606	-	-	-
Fringe benefits	17,258	-	-	-
<b>Total Personal Services</b>	<b>87,573</b>	-	-	-
Materials and supplies	4,363	-	-	-
Rents and leases	1,054	-	-	-
Professional development	365	-	-	-
Consulting services	37,421	-	-	-
Payment for services	9,858	-	-	-
Miscellaneous expenditures	1,380	-	-	-
<b>Total Supplies and Services</b>	<b>54,441</b>	-	-	-
<b>Total Expenditures</b>	<b>\$ 142,014</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Revenues over/(under) operating expenditures      \$      (33,868)      \$      -      \$      -      \$      -      \$      -      \$      -



Parks and Recreation Division - Tree Planting Fund								<i>Change</i>	
	2021	2022	2023	2024	Proposed		<i>25/24</i>	<i>26/25</i>	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		<u>Amended</u>	<u>2025</u>			<u>2026</u>
Revenues:									
Tree planting donation	\$ 20,396	\$ 24,550	\$ 11,800	\$ 38,100	\$ 15,000	\$ 15,000			
Miscellaneous (grants)	-	19,815	13,790	-	-	-			
<b>Total Revenues</b>	<b>20,396</b>	<b>44,365</b>	<b>25,590</b>	<b>38,100</b>	<b>15,000</b>	<b>15,000</b>	-60.63%	0.00%	
Materials and supplies	18,438	42,680	14,087	10,000	15,000	15,000			
Maintenance and repairs	1,562	18,919	45,840	5,000	-	-			
<b>Total Supplies and Services</b>	<b>20,000</b>	<b>61,599</b>	<b>59,927</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	0.00%	0.00%	
<b>Total Expenditures</b>	<b>\$ 20,000</b>	<b>\$ 61,599</b>	<b>\$ 59,927</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	0.00%	0.00%	

Revenues over/(under)  
operating expenditures           \$       396   \$   (17,234)   \$   (34,337)   \$   23,100   \$       -   \$       -

**Explanation of Significant Increases/Decreases**

<u>Line Item</u>	<u>Explanation</u>
Revenues	The 2024 revenue estimate was adjusted to the expected amount for the year. The 2025/2026 revenue estimates reflect the standard estimates.

**Parks and Recreation Division - Swimming Pool Fund**

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	Proposed		Change	
					2025	2026	25/24	26/25
Revenues:								
Charges for services	\$ 769,722	\$ 899,990	\$ 975,731	\$ 990,000	\$ 1,013,800	\$ 1,038,800	2.40%	2.47%
<b>Total Revenues</b>	<b>769,722</b>	<b>899,990</b>	<b>975,731</b>	<b>990,000</b>	<b>1,013,800</b>	<b>1,038,800</b>		
Salaries and wages	408,480	463,614	543,974	608,700	651,500	733,900	7.03%	12.65%
Retirement	17,466	64,808	75,897	88,400	91,200	102,800		
Fringe benefits	57,179	25,751	22,400	31,000	47,900	67,900		
<b>Total Personal Services</b>	<b>483,125</b>	<b>554,173</b>	<b>642,271</b>	<b>728,100</b>	<b>790,600</b>	<b>904,600</b>		
Materials and supplies	48,794	63,429	76,681	75,800	85,000	85,000		
Non-capital assets	6,979	-	-	17,600	15,000	8,000		
Uniforms and clothing	-	2,193	2,766	4,500	4,500	4,500		
Rents and leases	-	-	2,725	-	-	-		
Utilities	89,036	129,752	113,703	130,000	135,000	140,000		
Maintenance and repairs	19,572	24,298	53,999	40,000	50,000	55,000		
Professional development	244	5	5,488	5,500	5,500	5,500		
Consulting services	44,347	42,072	48,946	14,200	5,000	5,000		
Payment for services	18,496	22,972	26,644	58,000	46,000	46,000		
Miscellaneous expenditures	4,407	1,836	1,862	4,000	4,000	4,000		
<b>Total Supplies and Services</b>	<b>231,875</b>	<b>286,557</b>	<b>332,814</b>	<b>349,600</b>	<b>350,000</b>	<b>353,000</b>	0.11%	0.86%
<b>Grand Total</b>	<b>\$ 715,000</b>	<b>\$ 840,730</b>	<b>\$ 975,085</b>	<b>\$ 1,077,700</b>	<b>\$ 1,140,600</b>	<b>\$ 1,257,600</b>	5.84%	10.26%

<b>Revenues over/(under)</b>							
<b>operating expenditures</b>	\$ 54,722	\$ 59,260	\$ 646	\$ (87,700)	\$ (126,800)	\$ (218,800)	

**Explanation of Significant Increases/Decreases**

<u>Line Item</u>	<u>Explanation</u>
Revenue	Proposed increase in fees 2.5% in 2025 and 2026.
Personal Services	Proposed increase in hours and wages for staff implemented Learn to Swim program; offset by reduction in contractual services.
Non-Capital Assets	Proposed inclusion of budget amount for replacement of trash cans, benches, funbrella fabric for both 2025 and 2026; 2025 includes replacement of funbrella hardware for one unit.

Parks and Recreation Division - Capital								
	2021	2022	2023	2024	Proposed		Change	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		<u>Amended</u>	<u>2025</u>	<u>2026</u>	<u>25/24</u>
Salaries and wages	\$ 61,306	\$ 53,429	\$ 49,419	\$ 89,200	\$ 95,400	\$ 104,000	6.95%	9.01%
Retirement	8,583	7,480	6,918	12,500	13,400	14,600		
Fringe benefits	1,610	1,450	1,336	26,100	32,600	34,700		
<b>Total Personal Services</b>	<b>71,499</b>	<b>62,359</b>	<b>57,673</b>	<b>127,800</b>	<b>141,400</b>	<b>153,300</b>		
<b>Grand Total</b>	<b>\$ 71,499</b>	<b>\$ 62,359</b>	<b>\$ 57,673</b>	<b>\$ 127,800</b>	<b>\$ 141,400</b>	<b>\$ 153,300</b>		



**Workload Measures**

	<u>Actual</u>	
	<u>2023</u>	<u>2024</u>
Number of right-of-way permits issued	354	423
Number of resident requests for service	573	591



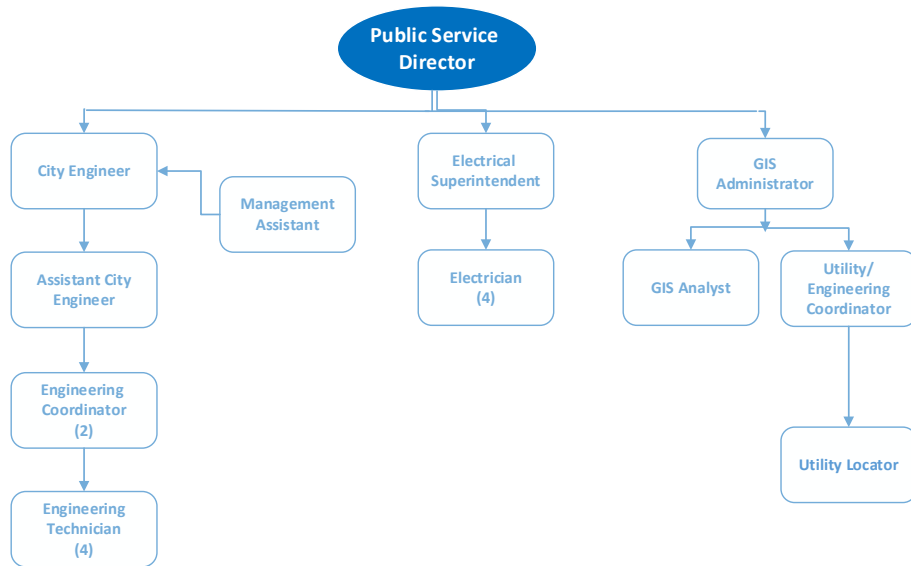
Waterline Replacement

**2023 - 2024 Accomplishments**

- Updated the City's 10-year Capital Improvement Program, to reflect work proposed from 2025 through 2034 - estimated at \$192 million
- Initiated the second five-year cycle of the sidewalk maintenance program starting at Zone 5
- Administered planning, design and construction of 21 CIP projects valued in excess of \$33 million.
- Applied for funding on the following infrastructure projects:
  - Riverside Drive Shared-Use-Path (2025 construction)
  - Redding Road Resurfacing (2025 construction)
  - Zollinger Road Mobility and Safety Improvement Project (2026 construction)
  - Fiver Points Intersection Project (2029)
- Completed 2024 pavement conditions ratings of all Upper Arlington streets which finalized the 10-year cycle of street ratings. Current and future ratings will be complimented with the new Pavement Condition Index rating process.
- Completed CIP Projects including:
  - Sidewalk Petitions and Maintenance
  - School Crosswalk Enhancements
  - Wakefield Forest Traffic Calming
  - Lane Avenue Shared-Use Path
  - 2023 and 2024 Sustainable Sewer Solutions Projects
  - 2023 & 2024 Waterline Projects including the replacement of 51 discontinued fire hydrants
  - Fishinger Road Reconstruction & Waterline Replacement Phase 1
- Fishinger Road Reconstruction & Waterline Replacement Phase 2 will be completed early 2025 (\$4.6M MORPC grant)
- Received and responded to over 16,000 OUPS One Call requests
- GIS Utility Asset Dashboard created to show continuously updated quantity of assets by type.
- 10-year CIP dashboard created in GIS in conjunction with current year Story Map to track and sort future projects by type and projected year of construction.
- Improved City-wide communication with residents in conjunction with Community Affairs for project updates

# PUBLIC SERVICE ADMINISTRATION DIVISION

The Public Service 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.



Note: Only full-time personnel are represented on the organizational chart

## On The Horizon

- Implement & manage the 10-year CIP.
- Annual street maintenance and road reconstruction projects.
- Utility infrastructure upgrades.
- Site development and traffic studies.
- Implement new OpenGov Asset Management Software and transition from the old system.
- Crosswalk upgrades at 12 locations around the City

## Budget Summary

	<u>Actual</u> <u>2023</u>	<u>Amended</u> <u>2024</u>	<u>Proposed</u>	
			<u>2025</u>	<u>2026</u>
General Fund	\$1,264,521	\$1,260,600	\$1,397,800	\$1,480,400
Street Maintenance Repair Fund	829,510	883,000	1,129,200	1,009,400
Neighborhood Lighting Fund	61,411	122,700	149,900	124,900
Capital Equipment Fund	101,105	44,500	223,000	0
Capital Improvement Funds**	336,105	667,900	709,000	725,000
<b>Total - All Funds</b>	<b>\$2,958,118</b>	<b>\$2,978,700</b>	<b>\$3,608,900</b>	<b>\$3,339,700</b>

### Expenditures by Category

Personal Services	\$1,956,953	\$2,303,200	\$2,542,200	\$2,666,300
Other Than Personal Services	665,060	631,000	843,700	673,400
Capital Equipment	336,105	44,500	223,000	\$0
<b>Total</b>	<b>\$2,958,118</b>	<b>\$2,978,700</b>	<b>\$3,608,900</b>	<b>\$3,339,700</b>

\*\* - Amounts represent capitalized personal services only.

Authorized Personnel	2023	2024	Proposed 2025	Proposed 2026
Full-Time Budgeted	18.00	19.00	19.00	19.00
FTE	1.44	0.96	0.96	0.96
<b>Total</b>	<b>19.44</b>	<b>19.96</b>	<b>19.96</b>	<b>19.96</b>

Public Service Administration Division - Total								
	2021	2022	2023	2024	Proposed		Change	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		<u>Amended</u>	<u>2025</u>	<u>2026</u>	<u>25/24</u>
Salaries and wages	\$ 1,391,724	\$ 1,407,843	\$ 1,465,676	\$ 1,682,500	\$ 1,798,500	\$ 1,886,100	6.89%	4.87%
Retirement	194,134	197,047	204,806	235,500	251,800	264,000		
Fringe benefits	242,774	259,167	286,471	385,200	491,900	516,200		
<b>Total Personal Services</b>	<b>1,828,632</b>	<b>1,864,057</b>	<b>1,956,953</b>	<b>2,303,200</b>	<b>2,542,200</b>	<b>2,666,300</b>		
Materials and supplies	65,022	45,639	57,300	121,000	128,000	128,000		
Non-capital assets	191,194	188,890	84,570	-	179,900	-		
Uniforms and clothing	5,235	3,287	2,193	10,500	8,000	8,000		
Rents and leases	32,983	25,002	12,103	27,000	26,000	26,000		
Utilities	149,752	145,313	179,577	165,000	185,000	185,000		
Maintenance and repairs	102,910	67,284	83,669	151,000	181,300	185,900		
Professional development	8,549	11,373	18,424	25,500	29,500	29,500		
Consulting services	49,374	67,500	75,312	81,000	75,000	80,000		
Payment for services	7,134	21,302	151,592	49,000	30,000	30,000		
Miscellaneous expenditures	-	65	320	1,000	1,000	1,000		
<b>Total Supplies and Services</b>	<b>612,153</b>	<b>575,655</b>	<b>665,060</b>	<b>631,000</b>	<b>843,700</b>	<b>673,400</b>	33.71%	-20.18%
<b>Grand Total</b>	<b>\$ 2,440,785</b>	<b>\$ 2,439,712</b>	<b>\$ 2,622,013</b>	<b>\$ 2,934,200</b>	<b>\$ 3,385,900</b>	<b>\$ 3,339,700</b>	15.39%	-1.36%

Public Service Administration Division - General Fund								
	2021	2022	2023	2024	Proposed		Change	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		<u>Amended</u>	<u>2025</u>	<u>2026</u>	<u>25/24</u>
Salaries and wages	\$ 694,017	\$ 675,348	\$ 694,479	\$ 724,700	\$ 765,400	\$ 827,000	5.62%	8.05%
Retirement	96,490	94,498	96,878	101,500	107,200	115,800		
Fringe benefits	153,023	169,286	190,691	265,400	346,400	367,600		
<b>Total Personal Services</b>	<b>943,530</b>	<b>939,132</b>	<b>982,048</b>	<b>1,091,600</b>	<b>1,219,000</b>	<b>1,310,400</b>		
Materials and supplies	15,184	7,889	14,375	11,000	11,000	11,000		
Non-capital assets	-	-	-	-	13,800	-		
Uniforms and clothing	3,007	1,772	1,317	8,000	6,000	6,000		
Rents and leases	32,224	24,192	11,266	25,000	25,000	25,000		
Utilities	13,035	10,639	11,917	15,000	15,000	15,000		
Maintenance and repairs	-	-	253	2,000	2,000	2,000		
Professional development	8,489	11,038	16,874	20,000	23,000	23,000		
Consulting services	49,374	67,500	75,312	76,000	70,000	75,000		
Payment for services	540	685	150,839	11,000	12,000	12,000		
Miscellaneous expenditures	-	-	320	1,000	1,000	1,000		
<b>Total Supplies and Services</b>	<b>121,853</b>	<b>123,715</b>	<b>282,473</b>	<b>169,000</b>	<b>178,800</b>	<b>170,000</b>	5.80%	-4.92%
<b>Grand Total</b>	<b>\$ 1,065,383</b>	<b>\$ 1,062,847</b>	<b>\$ 1,264,521</b>	<b>\$ 1,260,600</b>	<b>\$ 1,397,800</b>	<b>\$ 1,480,400</b>	10.88%	5.91%

**Explanation of Significant Increases/Decreases**

Non-capital assets Proposed increase for the purchase of three radar speed signs.

Public Service Administration Division - Street Maintenance and Repair Fund								
	2021	2022	2023	2024	Proposed		Change	
	Actual	Actual	Actual	Amended	2025	2026	25/24	26/25
Salaries and wages	\$ 308,013	\$ 301,101	\$ 346,612	\$ 360,500	\$ 396,900	\$ 409,200	10.10%	3.10%
Retirement	43,086	42,154	48,526	50,400	55,600	57,300		
Fringe benefits	79,197	78,324	81,538	99,600	123,800	126,500		
<b>Total Personal Services</b>	<b>430,296</b>	<b>421,579</b>	<b>476,676</b>	<b>510,500</b>	<b>576,300</b>	<b>593,000</b>		
Materials and supplies	37,625	28,235	27,747	82,500	88,000	88,000		
Non-capital assets	9,445	144,849	84,570	-	141,100	-		
Uniforms and clothing	2,228	1,515	876	2,500	2,000	2,000		
Rents and leases	759	810	837	2,000	1,000	1,000		
Utilities	136,717	134,674	167,660	150,000	170,000	170,000		
Maintenance and repairs	58,040	60,900	68,859	99,000	129,300	133,900		
Professional development	60	335	1,550	5,500	6,500	6,500		
Consulting services	-	-	-	5,000	5,000	5,000		
Payment for services	6,535	20,575	735	26,000	10,000	10,000		
Miscellaneous expenditures	-	65	-	-	-	-		
<b>Total Supplies and Services</b>	<b>251,409</b>	<b>391,958</b>	<b>352,834</b>	<b>372,500</b>	<b>552,900</b>	<b>416,400</b>	48.43%	-24.69%
<b>Grand Total</b>	<b>\$ 681,705</b>	<b>\$ 813,537</b>	<b>\$ 829,510</b>	<b>\$ 883,000</b>	<b>\$ 1,129,200</b>	<b>\$ 1,009,400</b>	27.88%	-10.61%

**Explanation of Significant Increases/Decreases**

<u>Line Item</u>	<u>Explanation</u>
Non-capital assets	Proposed increase to purchase (12) street light poles that are damaged by errant motorists (\$49,800) and for LED retro-fit kits and for inflation adjustment (\$76,300). The LED retro-fit kits will be reimbursed by an EECBG grant which was already awarded.
Maintenance and repairs	Proposed increase for painting contract and inflation adjustment.



Public Service Administration Division - Neighborhood Lighting Fund									
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	Proposed		Change		
					2025	2026	25/24	26/25	
Maintenance fees	\$ 64,227	\$ 63,239	\$ 64,286	\$ 63,200	\$ 63,000	\$ 63,000			
<b>Total Revenues</b>	<b>64,227</b>	<b>63,239</b>	<b>64,286</b>	<b>63,200</b>	<b>63,000</b>	<b>63,000</b>	-0.32%	0.00%	
Salaries and wages	7,182	21,842	24,693	25,200	28,900	28,900	14.68%	0.00%	
Retirement	1,006	3,058	3,457	3,500	4,000	4,000			
Fringe benefits	175	467	3,508	4,500	5,000	5,000			
<b>Total Personal Services</b>	<b>8,363</b>	<b>25,367</b>	<b>31,658</b>	<b>33,200</b>	<b>37,900</b>	<b>37,900</b>			
Materials and supplies	12,213	9,515	15,178	27,500	29,000	29,000			
Non-capital assets	181,749	44,041	-	-	25,000	-			
Maintenance and repairs	44,870	6,384	14,557	50,000	50,000	50,000			
Payment for services	59	42	18	12,000	8,000	8,000			
<b>Total Supplies and Services</b>	<b>238,891</b>	<b>59,982</b>	<b>29,753</b>	<b>89,500</b>	<b>112,000</b>	<b>87,000</b>	25.14%	-22.32%	
<b>Grand Total</b>	<b>\$ 247,254</b>	<b>\$ 85,349</b>	<b>\$ 61,411</b>	<b>\$ 122,700</b>	<b>\$ 149,900</b>	<b>\$ 124,900</b>	22.17%	-16.68%	

Revenues over/(under) operating expenditures      \$ (183,027)    \$ (22,110)    \$ 2,875    \$ (59,500)    \$ (86,900)    \$ (61,900)

**Explanation of Significant Increases/Decreases**

<u>Line Item</u>	<u>Explanation</u>
Non-capital assets	Proposed increase to purchase street light poles that are damaged by errant motorists.

Public Service Administration Division - Capital									
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	Proposed		Change		
					2025	2026	25/24	26/25	
Salaries and wages	\$ 382,512	\$ 409,552	\$ 399,892	\$ 572,100	\$ 607,300	\$ 621,000	6.15%	2.26%	
Retirement	53,552	57,337	55,945	80,100	85,000	86,900			
Fringe benefits	10,379	11,090	10,734	15,700	16,700	17,100			
<b>Total Personal Services</b>	<b>446,443</b>	<b>477,979</b>	<b>466,571</b>	<b>667,900</b>	<b>709,000</b>	<b>725,000</b>			
<b>Grand Total</b>	<b>\$ 446,443</b>	<b>\$ 477,979</b>	<b>\$ 466,571</b>	<b>\$ 667,900</b>	<b>\$ 709,000</b>	<b>\$ 725,000</b>	6.15%	2.26%	

# PUBLIC WORKS DIVISION

## Workload Measures

	<u>Actual</u>	
	<u>2023</u>	<u>2024</u>
Sanitary Line – Clean & Inspect (lin. ft.)	79,875	59,301
Street Sweeping (lane miles)	349	634
Roadway Repairs (sq. ft.)	54,844	33,919
Potholes Patched (each)	1,122	387
Leaf Collection (cu. yds.)	16,202	20,000
Street Signs Installed (each)	341	258
Catch Basin Inspections (each)	563	1374
Catch Basin Repairs (each)	134	70
Fire Hydrant Repairs (each)	130	169
Citizen Call Responses	881	793

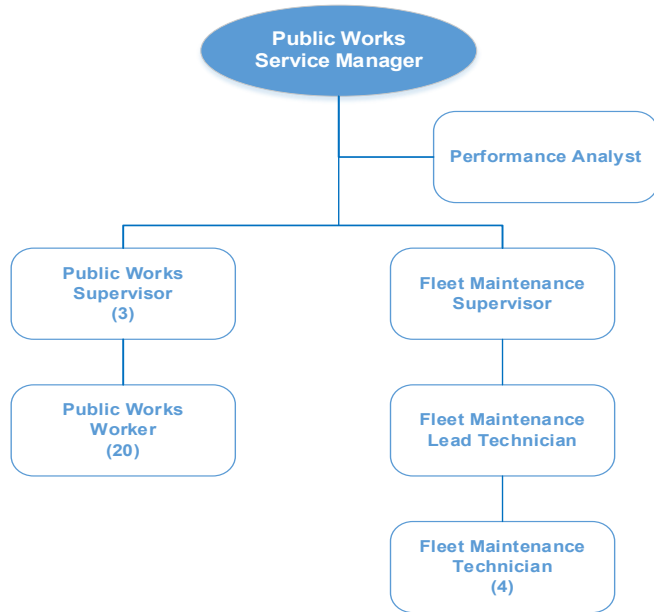
## 2023 - 2024 Accomplishments

- Completed 1,046 work orders for maintenance or repairs of City vehicles
- Continued to update and maintain our leaf collection machines to improve safety and efficiency
- Completed 1,523 responses to citizen requests
- Contracted to paint 348 fire hydrants in one district of the City
- Installed 8 residential Overactive Sump Pump kits at curbside.
- Public Works completed 957 work orders from Oct. 2023 to Oct. 2024
- Rolled out citywide curbside food waste collection program with Local Waste Services – collected 355,000 pounds of food waste with nearly 1,500 participating households
- Continued drop-off collection programs for food waste, pumpkins, electronic waste and household batteries



# PUBLIC WORKS DIVISION

The Public Works Division is responsible for the maintenance and repair of the City's roadways and the sanitary & storm water systems throughout the City. The Division is committed to providing safe passage for motorists and pedestrians by utilizing ongoing preventative maintenance schedules and the most efficient repair methods available.



Note: Only full-time personnel are represented on the organizational chart

## 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 and Norwich Township Fire Department for Fleet maintenance.
- Focus on enhanced roadway maintenance.

## Budget Summary

	<u>Actual</u> <u>2023</u>	<u>Amended</u> <u>2024</u>	<u>Proposed</u>	
			<u>2025</u>	<u>2026</u>
General Fund	\$1,267,433	\$1,498,200	\$1,700,400	\$1,796,600
Street Maintenance Repair Fund	1,276,772	1,553,600	1,582,700	1,633,500
Sewer Surcharge Fund	675,711	1,334,400	1,247,000	1,280,500
Solid Waste Fund	3,744,632	4,112,200	4,134,100	4,137,500
Stormwater Fund	608,766	1,020,300	1,175,000	735,400
Water Surcharge Fund	477,631	481,400	512,700	516,600
Capital Equipment Fund	557,514	407,000	1,233,500	0
<b>Total - All Funds</b>	<b>\$8,608,459</b>	<b>\$10,407,100</b>	<b>\$11,585,400</b>	<b>\$10,100,100</b>

### Expenditures by Category

Personal Services	\$2,877,955	\$3,453,300	\$3,585,500	\$3,854,200
Other Than Personal Services	5,094,495	5,926,800	6,273,400	6,245,900
Capital Equipment	636,009	620,000	1,726,500	0
<b>Total</b>	<b>\$8,608,459</b>	<b>\$10,407,100</b>	<b>\$11,585,400</b>	<b>\$10,100,100</b>

Authorized Personnel	2023	2024	Proposed 2025	Proposed 2026
Full-Time Budgeted	31.00	31.00	31.00	31.00
FTE	1.73	1.73	1.73	1.73
<b>Total</b>	<b>32.73</b>	<b>32.73</b>	<b>32.73</b>	<b>32.73</b>

Public Works Division - Total								
	2021	2022	2023	2024	Proposed		Change	
	Actual	Actual	Actual		Amended	2025	2026	25/24
Salaries and wages	\$ 2,003,934	\$ 2,056,068	\$ 2,079,870	\$ 2,457,800	\$ 2,527,700	\$ 2,725,700	2.84%	7.83%
Retirement	281,132	288,344	291,199	346,100	354,000	381,600		
Fringe benefits	465,273	463,710	506,886	649,400	703,800	746,900		
<b>Total Personal Services</b>	<b>2,750,339</b>	<b>2,808,122</b>	<b>2,877,955</b>	<b>3,453,300</b>	<b>3,585,500</b>	<b>3,854,200</b>		
Materials and supplies	642,868	733,929	811,024	963,900	1,010,000	1,010,000		
Non-capital assets	-	11,790	-	20,000	55,000	35,000		
Uniforms and clothing	16,857	19,130	21,680	23,800	25,800	25,800		
Rents and leases	1,876	-	200	11,000	3,000	3,000		
Utilities	10,504	12,861	15,725	21,300	17,500	17,500		
Maintenance and repairs	371,101	500,002	237,773	521,000	754,000	754,000		
Professional development	26,001	21,267	21,578	32,000	37,500	30,000		
Consulting services	110,819	74,237	178,427	187,000	190,000	190,000		
Intra-city services	30,627	59,362	32,881	47,000	47,000	47,000		
Payment for services	2,867,796	2,906,082	3,772,357	4,090,700	4,120,500	4,120,500		
Miscellaneous expenditures	2,272	11,021	2,850	9,100	13,100	13,100		
<b>Total Supplies and Services</b>	<b>4,080,721</b>	<b>4,349,681</b>	<b>5,094,495</b>	<b>5,926,800</b>	<b>6,273,400</b>	<b>6,245,900</b>	5.85%	-0.44%
<b>Grand Total</b>	<b>\$ 6,831,060</b>	<b>\$ 7,157,803</b>	<b>\$ 7,972,450</b>	<b>\$ 9,380,100</b>	<b>\$ 9,858,900</b>	<b>\$ 10,100,100</b>	5.10%	2.45%

Public Works Division - General Fund								
	2021	2022	2023	2024	Proposed		Change	
	Actual	Actual	Actual		Amended	2025	2026	25/24
Salaries and wages	\$ 604,629	\$ 642,197	\$ 667,336	\$ 889,000	\$ 988,500	\$ 1,066,900	11.19%	7.93%
Retirement	84,648	89,907	93,171	102,000	108,000	116,500		
Fringe benefits	95,771	96,701	123,233	131,700	150,000	159,300		
<b>Total Personal Services</b>	<b>785,048</b>	<b>828,805</b>	<b>883,740</b>	<b>1,122,700</b>	<b>1,246,500</b>	<b>1,342,700</b>		
Materials and supplies	242,468	271,044	332,504	298,900	355,000	355,000		
Non-capital assets	-	11,790	-	20,000	35,000	35,000		
Uniforms and clothing	2,977	3,810	3,483	3,600	5,400	5,400		
Rents and leases	1,876	-	-	-	-	-		
Utilities	8,494	8,935	8,730	11,300	9,500	9,500		
Maintenance and repairs	21,271	11,393	25,843	22,000	31,500	31,500		
Professional development	12,915	9,374	7,200	13,500	13,500	13,500		
Consulting services	-	600	3,383	-	-	-		
Payment for services	354	130	1,286	4,700	2,000	2,000		
Miscellaneous expenditures	641	1,029	1,264	1,500	2,000	2,000		
<b>Total Supplies and Services</b>	<b>290,996</b>	<b>318,105</b>	<b>383,693</b>	<b>375,500</b>	<b>453,900</b>	<b>453,900</b>	20.88%	0.00%
<b>Grand Total</b>	<b>\$ 1,076,044</b>	<b>\$ 1,146,910</b>	<b>\$ 1,267,433</b>	<b>\$ 1,498,200</b>	<b>\$ 1,700,400</b>	<b>\$ 1,796,600</b>	13.50%	5.66%

### Explanation of Significant Increases/Decreases

<u>Line Item</u>	<u>Explanation</u>
Materials and Supplies	Proposed increase to address rising part prices (Fleet).
Non-Capital Assets	Proposed increase to upgrade the City's Automatic Vehicle Locating (AVL) system to integrate 32 vehicles into the systems to significantly improve the management of our active fleet.
Maintenance and Repairs	Proposed increase to update and maintain various fleet diagnostic and programming tools.

Public Works Division - Street Maintenance and Repair Fund								
	2021	2022	2023	2024	Proposed		Change	
	Actual	Actual	Actual		Amended	2025	2026	25/24
Salaries and wages	\$ 622,974	\$ 629,018	\$ 600,833	\$ 689,700	\$ 675,900	\$ 726,900	-2.00%	7.55%
Retirement	87,798	88,586	84,407	127,000	127,600	137,200		
Fringe benefits	205,780	179,603	204,934	257,400	290,200	307,900		
<b>Total Personal Services</b>	<b>916,552</b>	<b>897,207</b>	<b>890,174</b>	<b>1,074,100</b>	<b>1,093,700</b>	<b>1,172,000</b>		
Materials and supplies	284,123	318,951	331,444	407,000	400,000	400,000		
Non-capital assets	-	-	-	-	20,000	-		
Uniforms and clothing	8,017	6,803	12,834	14,000	12,000	12,000		
Rents and leases	-	-	-	8,000	-	-		
Utilities	-	1,028	2,090	6,000	4,000	4,000		
Maintenance and repairs	24,615	43,429	32,998	29,000	32,500	32,500		
Professional development	3,268	7,570	5,390	9,500	16,000	8,500		
Payment for services	4,658	3,628	256	5,000	3,500	3,500		
Miscellaneous expenditures	1,608	512	1,586	1,000	1,000	1,000		
<b>Total Supplies and Services</b>	<b>326,289</b>	<b>381,921</b>	<b>386,598</b>	<b>479,500</b>	<b>489,000</b>	<b>461,500</b>	1.98%	-5.62%
<b>Grand Total</b>	<b>\$ 1,242,841</b>	<b>\$ 1,279,128</b>	<b>\$ 1,276,772</b>	<b>\$ 1,553,600</b>	<b>\$ 1,582,700</b>	<b>\$ 1,633,500</b>	1.87%	3.21%

### Explanation of Significant Increases/Decreases

<u>Line Item</u>	<u>Explanation</u>
Non-capital assets	Proposed increase to replace current wooden barricades with new plastic barricades. The current barricades have been in use for 20+ years and no longer effective.
Professional Development	Proposed increase for a training for staff with the Ohio Public Service Institute.

Public Works Division - Sanitary Sewer Surcharge Fund								
	2021	2022	2023	2024	Proposed		Change	
	Actual	Actual	Actual		Amended	2025	2026	25/24
Utility fees	\$ 1,252,812	\$ 1,265,821	\$ 1,337,755	\$ 1,320,000	\$ 1,333,000	\$ 1,346,000		
<b>Total Revenues</b>	<b>1,252,812</b>	<b>1,265,821</b>	<b>1,337,755</b>	<b>1,320,000</b>	<b>1,333,000</b>	<b>1,346,000</b>	0.98%	0.98%
Salaries and wages	364,743	350,261	381,798	394,400	\$ 426,000	\$ 461,200	8.01%	8.26%
Retirement	51,064	49,017	53,410	53,200	53,300	58,000		
Fringe benefits	64,043	71,143	73,096	118,800	106,500	113,100		
<b>Total Personal Services</b>	<b>479,850</b>	<b>470,421</b>	<b>508,304</b>	<b>566,400</b>	<b>585,800</b>	<b>632,300</b>		
Materials and supplies	68,351	84,032	37,971	75,000	75,000	75,000		
Uniforms and clothing	3,508	4,277	3,460	3,000	4,200	4,200		
Rents and leases	-	-	-	3,000	3,000	3,000		
Utilities	2,010	2,898	4,905	4,000	4,000	4,000		
Maintenance and repairs	215,035	223,226	99,332	300,000	495,000	495,000		
Professional development	9,218	4,113	8,767	8,000	7,000	7,000		
Intra-city services	14,076	24,943	12,888	20,000	20,000	20,000		
Payment for services	-	-	84	1,000	30,000	30,000		
Miscellaneous expenditures	-	9,480	-	6,500	10,000	10,000		
<b>Total Supplies and Services</b>	<b>312,198</b>	<b>352,969</b>	<b>167,407</b>	<b>420,500</b>	<b>648,200</b>	<b>648,200</b>	54.15%	0.00%
<b>Grand Total</b>	<b>\$ 792,048</b>	<b>\$ 823,390</b>	<b>\$ 675,711</b>	<b>\$ 986,900</b>	<b>\$ 1,234,000</b>	<b>\$ 1,280,500</b>	25.04%	3.77%

Revenues over/(under) operating expenditures                   \$ 460,764   \$ 442,431   \$ 662,044   \$ 333,100   \$ 99,000   \$ 65,500

**Explanation of Significant Increases/Decreases**

<u>Line Item</u>	<u>Explanation</u>
Maintenance and repairs	Proposed increase for sewer cleaning, inspection, and repairs contract.
Payment for services	Proposed increase for AI sewer coding service for City televising.

Public Works Division - Stormwater Management Fund								
	2021	2022	2023	2024	Proposed		Change	
	Actual	Actual	Actual		Amended	2025	2026	25/24
Utility fees	\$ 747,851	\$ 782,084	\$ 757,165	\$ 763,000	\$ 753,000	\$ 753,000		
<b>Total Revenues</b>	<b>747,851</b>	<b>782,084</b>	<b>757,165</b>	<b>763,000</b>	<b>753,000</b>	<b>753,000</b>	-1.31%	0.00%
Salaries and wages	301,035	346,544	343,061	357,100	\$ 297,200	\$ 319,100	-16.77%	7.37%
Retirement	42,145	48,507	48,053	36,500	40,200	43,300		
Fringe benefits	55,822	71,910	55,479	86,100	88,600	94,000		
<b>Total Personal Services</b>	<b>399,002</b>	<b>466,961</b>	<b>446,593</b>	<b>479,700</b>	<b>426,000</b>	<b>456,400</b>		
Materials and supplies	11,801	6,582	8,934	63,000	40,000	40,000		
Uniforms and clothing	1,310	1,998	1,171	2,100	3,000	3,000		
Maintenance and repairs	30,467	39,240	-	50,000	75,000	75,000		
Professional development	600	210	71	1,000	1,000	1,000		
Consulting services	78,110	73,637	115,014	112,000	115,000	115,000		
Intra-city services	11,996	23,847	10,884	15,000	15,000	15,000		
Payment for services	21,872	30,011	26,099	25,000	30,000	30,000		
Miscellaneous expenditures	23	-	-	-	-	-		
<b>Total Supplies and Services</b>	<b>156,179</b>	<b>175,525</b>	<b>162,173</b>	<b>268,100</b>	<b>279,000</b>	<b>279,000</b>	4.07%	0.00%
<b>Grand Total</b>	<b>\$ 555,181</b>	<b>\$ 642,486</b>	<b>\$ 608,766</b>	<b>\$ 747,800</b>	<b>\$ 705,000</b>	<b>\$ 735,400</b>	-5.72%	4.31%

<b>Revenues over/(under)</b>							
<b>operating expenditures</b>	\$ 192,670	\$ 139,598	\$ 148,399	\$ 15,200	\$ 48,000	\$ 17,600	

### Explanation of Significant Increases/Decreases

<u>Line Item</u>	<u>Explanation</u>
Materials and supplies	Proposed increase for inflation adjustment associated with storm castings.
Maintenance and repairs	Proposed increase is the result of moving funds to materials and supplies for 2024. Proposed budget is actually a decrease from the prior year.



Public Works Division - Water Surcharge Fund								
	2021	2022	2023	2024	Proposed		Change	
	Actual	Actual	Actual		Amended	2025	2026	25/24
Utility fees	\$ 809,797	\$ 782,588	\$ 839,092	\$ 847,000	\$ 855,000	\$ 864,000		
<b>Total Revenues</b>	<b>809,797</b>	<b>782,588</b>	<b>839,092</b>	<b>847,000</b>	<b>855,000</b>	<b>864,000</b>	0.94%	1.05%
Salaries and wages	110,553	88,048	86,842	98,800	109,700	118,400	11.03%	7.93%
Retirement	15,477	12,327	12,158	23,400	20,600	22,000		
Fringe benefits	43,857	44,353	50,144	51,000	64,100	67,900		
<b>Total Personal Services</b>	<b>169,887</b>	<b>144,728</b>	<b>149,144</b>	<b>173,200</b>	<b>194,400</b>	<b>208,300</b>		
Materials and supplies	36,125	53,320	100,171	100,000	100,000	100,000		
Uniforms and clothing	1,045	2,242	732	1,100	1,200	1,200		
Rents and leases	-	-	200	-	-	-		
Maintenance and repairs	79,713	182,714	79,600	120,000	120,000	120,000		
Professional development	-	-	150	-	-	-		
Consulting services	32,709	-	60,030	75,000	75,000	75,000		
Intra-city services	4,555	10,572	9,109	12,000	12,000	12,000		
Miscellaneous expenditures	-	-	-	100	100	100		
<b>Total Supplies and Services</b>	<b>154,147</b>	<b>248,848</b>	<b>249,992</b>	<b>308,200</b>	<b>308,300</b>	<b>308,300</b>	0.03%	0.00%
<b>Grand Total</b>	<b>\$ 324,034</b>	<b>\$ 393,576</b>	<b>\$ 399,136</b>	<b>\$ 481,400</b>	<b>\$ 502,700</b>	<b>\$ 516,600</b>	4.42%	2.77%

Revenues over/(under)  
operating expenditures                    \$ 485,763   \$ 389,012   \$ 439,956   \$ 365,600   \$ 352,300   \$ 347,400

**Explanation of Significant Increases/Decreases**

No significant proposed changes.

Public Works Division - Solid Waste Fund								
	2021	2022	2023	2024	Proposed		Change	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		<u>Amended</u>	<u>2025</u>	<u>2026</u>	<u>25/24</u>
Utility fees	\$ 3,022,839	\$ 2,969,112	\$ 3,895,405	\$ 3,900,000	\$ 1,900,000	\$ 3,900,000		
<b>Total Revenues</b>	<b>3,022,839</b>	<b>2,969,112</b>	<b>3,895,405</b>	<b>3,900,000</b>	<b>1,900,000</b>	<b>3,900,000</b>	-51.28%	105.26%
Salaries and wages	-	-	-	28,800	30,400	33,200	5.56%	9.21%
Retirement	-	-	-	4,000	4,300	4,600		
Fringe benefits	-	-	-	4,400	4,400	4,700		
<b>Total Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,200</b>	<b>39,100</b>	<b>42,500</b>		
Materials and supplies	-	-	-	20,000	40,000	40,000		
Payment for services	2,840,912	2,872,313	3,744,632	4,055,000	4,055,000	4,055,000		
<b>Total Supplies and Services</b>	<b>2,840,912</b>	<b>2,872,313</b>	<b>3,744,632</b>	<b>4,075,000</b>	<b>4,095,000</b>	<b>4,095,000</b>	0.49%	0.00%
<b>Grand Total</b>	<b>\$ 2,840,912</b>	<b>\$ 2,872,313</b>	<b>\$ 3,744,632</b>	<b>\$ 4,112,200</b>	<b>\$ 4,134,100</b>	<b>\$ 4,137,500</b>	0.53%	0.08%

Revenues over/(under)  
operating expenditures                      \$ 181,927   \$ 96,799   \$ 150,773   \$ (212,200)   \$ (2,234,100)   \$ (237,500)

**Explanation of Significant Increases/Decreases**

*Note: The current solid waste hauling contract expires on March 31, 2028.*

Utility fees    Proposed decrease per City Council priority list.  
Materials and supplies                              Proposed increase for additional food waste supplies and rising costs.

# Capital

## **CAPITAL EQUIPMENT**

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While the City prepares a two-year budget, the capital equipment budget is adopted annually. This is done because unlike more predictable or recurring operational costs (such as salaries), the need for capital equipment can change based on unforeseen circumstances, emergencies, technological advancements, or shifts in departmental priorities. By adopting the capital equipment budget annually, the City can reassess its needs, evaluate the effectiveness of previously acquired equipment, and prioritize purchases based on the most current information. This process provides an opportunity to adjust for any shifts in strategic goals, technology upgrades, or changes in economic conditions.

The Capital Equipment 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. Each budget cycle, departments assess their capital equipment needs and submit their requests and reasoning to the City Manager for review and inclusion into the proposed budget. As part of the evaluation process, departments will consult with City's fleet and information technology experts.

For fleet related items, the Fleet Maintenance Division 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.

For the information technology and office related items, the City performs reviews 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 majority of the City's current and future capital equipment purchases are made from the Capital Equipment and Technology Funds. The Capital Equipment Fund accounts for a dedicated ½ mill permanent property tax which is expected to generate approximately \$1.5 million for the City. The Technology Fund accounts for the revenues generated from cellular tower lease fees and they are used exclusively for technology or related equipment purchases. Beginning in 2018, the City began to supplement the traditional funding sources with additional transfers from the General Fund. The main reason for this was that the revenue sources were not increasing at the same pace as the increases in the cost of equipment and technology. This budget includes a proposal to increase these supplements (Capital Equipment – \$240K to \$500K; Technology Fund – \$75K to \$100K) due increasing costs and needs.

Additional funding for capital equipment will also come from other sources, including: fees deposited into the Water Surcharge, Sanitary Sewer Surcharge, and Stormwater Management Funds; law enforcement funds; and, grants.

The 2025 detailed capital equipment budget is presented on the following pages, by department, and includes a brief description of the item, quantity, whether it is replacement item or new item, 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.

## CAPITAL EQUIPMENT

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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
- Equipment life has been exhausted.

New or Non-routine –

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

The following tables provide a summary of the proposed 2025 capital equipment budget by fund and then by department. The details to the budgeted amounts can be found on the pages immediately following this section.

<b>2025 Proposed Capital Equipment Budget</b>	
<i>By Department</i>	
Facilities Maintenance	\$ 30,000
Fire Division	428,900
Information Technology	417,600
Parks and Recreation	251,000
Police Division	517,800
Public Service Administration	223,000
Public Works	1,726,500
	<u>\$ 3,594,800</u>

<b>2025 Proposed Capital Equipment Budget</b>	
<i>By Fund</i>	
Capital Equipment Fund	\$ 2,771,800
Technology Fund	300,000
Law Enforcement Fund	30,000
Water Surcharge Fund	10,000
Sanitary Sewer Surcharge Fund	13,000
Stormwater Management Fund	470,000
	<u>\$ 3,594,800</u>

# CAPITAL EQUIPMENT

## Facilities Maintenance

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Scissor lift (BCCC)	1	N	\$30,000	Capital Equipment Fund
				<u>\$30,000</u>	

**Rationale:**

- Proposed new equipment purchase for the BCCC. The City currently owns one scissor lift that is used across the City. Having a scissor lift onsite would allow maintenance to address any needs that are out of reach.

## Fire

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Fire safety house	1	R	\$ 200,000	Capital Equipment Fund
2	Battery-operated hydraulic rescue tools	1	R	70,000	Capital Equipment Fund
3	Prevention vehicles (hybrid)	2	N	100,000	Capital Equipment Fund
4	Battery-operated ventilation fan	1	R	5,500	Capital Equipment Fund
5	Treadmills for Station 72	2	R	10,400	Capital Equipment Fund
6	Portable radios	4	R	22,000	Capital Equipment Fund
7	Tool mounting for L72	1	N	21,000	Capital Equipment Fund
				<u>\$ 428,900</u>	

**Rationale:**

- Proposed replacement of the fire safety house (aka Sparky's House). This item was purchased by the IAFF and donated to the City in 1998. It has been refurbished by Fleet at least once already, but it is not ADA compatible for students with disabilities and is in need of replacement. The safety house serves hundreds of students each year at Safety Town, West Broad Elementary, Labor Day Art Festival and other public events. A new unit will include several educational features, allowing expansion of community risk reduction services.
- Proposed replacement multi-purpose equipment for firefighting rescue operations, auto extrication, and technical rescue purposes. This request would add battery-operated hydraulic rescue tools to: (1) replace a 22 year old unit on Engine 72 (this is the engine that is being refurbished, amount not included in the currently approved budget), (2) replace 1st generation battery operated rescue tools on Engine 71, and (3) add rescue tools to Ladder 72.
- Proposed purchase of two new vehicles. There Fire Department currently has two Chevy Equinox's (Unit #4099, a 2013 Chevy Equinox with a FASTER rating of 12/15 and Unit #4134, a 2016 Chevy Equinox with a FASTER rating of 9/15). The current vehicle configuration does not provide protection and separation of fire gear and fire investigation tools with respect to cancer reduction strategies and does not allow for efficient equipment storage. Therefore, it is proposed that Unit #4134 would be assigned to the proposed CARES social worker and Unit #4099 be transferred to the Development Department who is requesting an additional vehicle due to only having one available to code enforcement.
- Proposed replacement of the stand-alone electric fan on Ladder 72.
- Proposed replacement of two older, less used treadmills at Station 72. The current treadmills are past their service life. This upgrade in equipment is part of the overall upgrade that began in 2024.
- Proposed replacement of intrinsically safe portable radios. The current radios are 20+ year old walkies that no longer usable on the MARCS.
- Proposed upfitting for the Engine 72 (this is the engine that is being refurbished, amount not included in currently approved budget).

# CAPITAL EQUIPMENT

## Information Technology

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Server virtualization platform	2	R	\$ 300,000	Technology Fund
2	Fiber network switches	2	N	22,000	Capital Equipment Fund
3	Network security application	1	R	42,500	Capital Equipment Fund
4	Barcode scanning system (Fleet)	1	N	8,100	Capital Equipment Fund
5	Location intelligence application (Community/Economic Development)	1	N	45,000	Capital Equipment Fund
				<b>\$ 417,600</b>	

**Rationale:**

- 1 Proposed purchase is a required upgrade to our production and disaster recovery datacenter virtualized server environment. Given that we expect our non-cloud servers to decrease in number over the coming years, we would select a platform that provides the most flexibility and least cost to support our plan for reducing servers over time through attrition.
- 2 Proposed new purchase (2) fiber network switches. The spare fiber network switch is being put into production in 2024, so it needs to be replaced. We are also proposing to purchase a new fiber switch for the State of Ohio datacenter to terminate our existing city fiber to form our new disaster recovery datacenter.
- 3 Proposed replacement of our network security analysis tool. The proposed purchase would provide better visibility and remediation of network anomalies than our previous platform. The user interface would be more intuitive, providing better insights into performance and security planning.
- 4 Proposed purchase of a new barcode scanning module and equipment that would be added to Fleet's existing fleet management application. This would allow Fleet to improve their efficiency with tracking and ordering parts, including managing their assets.
- 5 Proposed purchase of a new location intelligence cloud application that provides data and insights into community and economic development within and surrounding the city. This data includes customer visitations in our businesses and economic corridors.

## CAPITAL EQUIPMENT

### Parks

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Truck lease buy out	1	N/A	\$ 10,000	Capital Equipment Fund
2	Tractor	1	R	65,000	Capital Equipment Fund
3	Heavy equipment trailer	1	R	17,000	Capital Equipment Fund
4	Water reel	1	R	21,000	Capital Equipment Fund
5	Key management system	1	N	12,000	Capital Equipment Fund
6	Autonomous field mowers	3	N	39,000	Capital Equipment Fund
7	Zero turn mower	1	N	17,000	Capital Equipment Fund
8	Pick-up truck with dump bed insert	1	R	70,000	Capital Equipment Fund
				<u>\$ 251,000</u>	

#### Rationale:

- 1 Proposed purchase of Unit #4176, a 2021 Chevy 1500 with a FASTER rating of 3.8/15. This vehicle was acquired through the fleet lease program and is eligible for purchase.
- 2 Proposed replacement of Unit #34153, a 2003 New Holland tractor with a FASTER rating of 15/15. This been repaired several times over the past couple of years and has more than exceeded its useful life. The proposed unit includes increased horsepower to accommodate current needs and attachments.
- 3 Proposed replacement of Unit #33653, a 2000 Cronkite heavy duty trailer with a FASTER rating of 15/15. The proposed unit is longer and capable of hauling equipment with attachments. This will allow us to trailer vehicles instead of driving them. resulting in less wear on vehicles and greater efficiency.
- 4 Proposed replacement of Unit #34069, a 2003 Kifco B-160 water reel with a FASTER rating of 6.2/15. A water reel used above ground field watering, maintaining fields during droughts, establishing new fields, or rescuing fields. The proposed unit would replace a 22 year old unit with performance issues.
- 5 Proposed new purchase of a key management system. They will now assist Parks in managing spare keys in the Fancyburg maintenance area.
- 6 Proposed new purchase of autonomous field mowers. The additional autonomous mowers would expand a successful pilot program into field mowing and a multitask mower/snow control unit. Two units were identified for two fields (Thompson Soccer lower field and Northwest Soccer) because of wet spring conditions. These lighter weight units would continually mow even saturated fields for a more consistent and playable height year-round. The mower/snow control unit would work at Mallway Park would mow during the growing season and provide snow control during the winter - beneficial because of its proximity to Jones Middle school.
- 7 Proposed new purchase of a zero-turn mower. An additional mower would help alleviate down time and or gaps in service because of seasonal conversion and maintenance needs/break downs.
- 8 Proposed replacement of Unit #4050, 2008 Ford F250 XL with a FASTER rating of 13/15. This vehicle is primarily used for horticulture. Replacement is recommended at this time because of delays in availability/supply.



## CAPITAL EQUIPMENT

### Police

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Mobile vehicle barriers	2	N	\$ 244,500	Capital Equipment Fund
2	Public safety drone	1	N	30,000	Law Enforcement Fund
3	Patrol cruisers and upfitting (marked)	3	R	212,800	Capital Equipment Fund
4	Evidence drying cabinet	1	N	11,000	Capital Equipment Fund
5	Key management system	1	N	19,500	Capital Equipment Fund
				<b>\$ 517,800</b>	

#### Rationale:

- 1 Proposed new purchase of two sets of mobile vehicle barriers for use at special events. These barriers will provide a secure environment by preventing vehicles from entering pedestrian areas. *The City has applied for a grant that could potentially cover \$200,000 of the listed cost.*
- 2 Proposed new purchase of a public safety drone. The proposed cost includes the initial equipment purchase, officer training, pilot licenses for multiple officers. The drone can be used by all public safety forces as well as parks & recreation. Also, the purchase of this unit could replace the total station system, which is used for traffic crash investigations. An additional request is included in the 2026 operating budget (\$10,000) for replacement parts, services, and incidentals.
- 3 Proposed replacement of three marked cruisers: (1) Unit #4171, a 2020 Ford Explorer with a FASTER rating of 11.3/15; (2) Unit #4172, a 2020 Ford Explorer with a FASTER rating of 11.8/15; (2) Unit #4181, a 2021 Ford Interceptor with a FASTER rating of 12.6/15. These items are being included due to the length of time it takes to fulfill the orders (still waiting on vehicles ordered in 2024).
- 4 Proposed new purchase of and evidence drying cabinet for the evidence room. The purpose is to provide a secure location to dry evidence without cross contamination or exposure to bodily fluids by staff.
- 5 Proposed new purchase of a key management system. The purpose is to automate the key sign-out process, track all usage, audit for missing keys, and combine multiple division key boxes into one location while automatically restricting access to only authorized users.

## CAPITAL EQUIPMENT

### Public Service

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Hybrid SUV/Truck	3	R	\$ 135,000	Capital Equipment Fund
2	GPS receiver unit	1	R	16,500	Capital Equipment Fund
3	GPS utility locator unit	1	N	11,500	Capital Equipment Fund
4	Radar vehicle detection	5	R	60,000	Capital Equipment Fund
				<b>\$ 223,000</b>	

#### Rationale:

- Proposed replacement of (1) Unit #2506, a 2006 GMC Sierra with a FASTER rating of 15/15 (engineering tech); (2) Unit #4081, a 2012 Chevy Colorado with a FASTER rating of 15/15 (engineering tech); (3) Unit #4093, a 2012 Ford F-250 with a FASTER rating of 14.3/15 (utility locator).
- Proposed replacement of current GPS equipment, which is broken. The current unit is older, no longer serviced, and the cost to repair is high as well as not guaranteed to be fixable. New equipment has increased technology allowing collection under canopy and near buildings to help with GIS push for accurate asset data.
- Proposed new purchase of a GPD utility locator unit. The new unit has a frequency our existing equipment does not have which helps with locating water mainline utilities that are difficult to locate in some areas of the City and important to protect; damages to water mainlines are costly. The GPS capability of this unit will also help GIS push for accurate asset data, including depths of utilities. Our existing equipment would be kept and used by Electric Division to find electric utilities related to their work as it locates our electric utilities well.
- Proposed purchase of (5) radar vehicle detection units at other various locations due to failing asphalt conditions.

# CAPITAL EQUIPMENT

## Public Works

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Single-axle dump truck with snow plow / spreader	3	R	\$ 795,000	Capital Equipment Fund
2	3/4-ton pickups w/snow plow, arrow panel, lift gate	2	R	125,000	Capital Equipment Fund
3	Street sweeper w/ dual side brooms	1	R	380,000	Storm
4	Leaf collection trailer	1	R	90,000	Storm
5	One-ton dump truck w/plow and salting equipment	1	R	125,000	Capital Equipment Fund
6	Material handling arm attachment	1	N	8,500	Capital Equipment Fund
7	Sewer push camera w/ monitor	1	N	13,000	Sanitary
8	Fire hydrant parts washer	1	N	10,000	Water
9	A/C refrigerant recovery and recycling machine	1	N	25,000	Capital Equipment Fund
10	Welder	1	R	40,000	Capital Equipment Fund
11	Hybrid SUV	1	R	60,000	Capital Equipment Fund
12	Key management system	1	N	55,000	Capital Equipment Fund
				<b>\$ 1,726,500</b>	

### Rationale:

- Proposed replacement of three single-axle dump trucks: (1) Unit #4068, a 2010 International Workstar 7400 with a FASTER rating of 15/15; (2) Unit #4083, a 2011 International Workstar 7400 with a FASTER rating of 15/15; (3) Unit #4082, a 2011 International Workstar 7400 with a FASTER rating of 15/15. These trucks are used during our annual leaf collection and snow and ice removal. These trucks are equipped with plow and salting equipment. Note: Outfitting a replacement truck will take a minimum of 1.5 to 2 years to receive.
- Proposed replacement of two 3/4-ton pickups: (1) Unit #4024, a 2008 Chevy Silverado 3500 with a FASTER rating of 15/15; (2) Unit #4094, a 2012 Ford F-250 with a FASTER rating of 15/15. These trucks would be equipped with plows and used for snow removal operations. To reduce future repair expenses, we plan to replace these trucks with lift gate-equipped models, instead of continuing to repair and maintain Unit #2545, which will be listed for sale on GovDeals.
- Proposed replacement of Unit #4098, a 2013 International Sweeper with a FASTER rating of 12.6/15. Replacing this equipment would save Public Works \$35,000 annually by eliminating the need for the current street sweeping contract. Additionally, it would allow for more frequent sweeping rounds in a shorter timeframe, improving service efficiency. This would also remove the need to hire a private contractor for sweeping after the July 4th parade.
- Proposed replacement of Unit #40668, a 2010 ODB LCT600 trailer with a FASTER rating of 15/15, due to high usage, advanced age, and increased maintenance cost.
- Proposed replacement of Unit #4077, a 2011 Ford F450 with a FASTER rating of 13.5/15. This one-ton pickup truck, equipped with a plow and salting equipment, that is used by supervisors during snow and ice events. The outfitting of a replacement truck will take a minimum of 1.5 to 2 years. *There is also the possibility of acquiring Traffic's one-ton pickup, which could be outfitted with snow and ice equipment at a lower cost.*
- Proposed new purchase of material handling arm attachment for loader. This attachment will securely mount leaf collection boxes onto single-axle dump trucks. Our current mounting methods are unsafe, and this new attachment will enhance safety during the installation of our leaf collection equipment.
- Proposed new purchase of a new push camera for inspecting small-diameter pipes. This equipment will be used in situations where our standard inspection tools are too large to fit. Previously, Public Works rented this equipment as needed, but due to high demand, rentals are often unavailable for extended periods.
- Proposed new purchase of a fire hydrant parts washer. Public Works will use this piece of equipment to enhance our fire hydrant program. It will be used to remove debris and corrosive substances, preventing blockages and corrosion. It also allows for thorough inspection to identify wear or damage, ensuring that only functional parts are reused. Clean parts facilitate smooth operation and reliable performance when reinstalled. Overall, this process enhances the safety and longevity of the fire hydrant system.
- Proposed new purchase of A/C refrigerant recover and recycling machine. This AC machine is specifically designed to service the latest air conditioning units. It is equipped to handle modern refrigerants and advanced AC systems, ensuring efficient maintenance and servicing of newer models. Additionally, it features updated technology to comply with current environmental regulations.
- Proposed replacement of the current welder, which has been in use for over 20 years. Many components of the old welder have become worn and outdated. The new welder will be more energy-efficient and offer improved arc stability, resulting in stronger, higher-quality welds.
- Proposed replacement of Unit #4059, a 2009 GMC Acadia SLE with a FASTER rating of 15/15. This vehicle is currently used by Fleet and has high maintenance costs and is in poor operating condition.
- Proposed new purchase of a key management system. They will now assist Fleet in managing spare keys for all City equipment. This system provides secure and centralized key management for this division.

## CAPITAL IMPROVEMENTS

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, storm water lines. City parks include recreational land improvements, buildings, and facilities. In addition, the Municipal Services 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 10-year CIP (updated annually) with the goal of achieving the annual replacement cost of the infrastructure based upon the service life of each component. The CIP is managed and developed by a committee consisting of representatives from all the major divisions of the City. This committee is responsible for evaluating potential projects, adding and removing projects, and prioritizing the projects to be included within the CIP. For this budget cycle, the proposed CIP includes years 2025 – 2034 and totals \$192 million, or approximately \$19.2 million per year.

Capital Improvement Plan 2025 – 2034 Proposed (in millions)		
Detail	Amount	Percent
<b>Streets, etc.</b> <i>(includes streets, sidewalks, lights, signals, etc.)</i>	<b>\$97.89</b>	<b>50.98%</b>
<b>Utilities</b> <i>(includes waterlines, sewerlines, stormwater projects, bridges/culverts)</i>	<b>48.96</b>	<b>25.50%</b>
<b>Parks</b> <i>(excludes the proposed Community Center)</i>	<b>30.68</b>	<b>15.98%</b>
<b>Miscellaneous</b> <i>(includes internal projects)</i>	<b>14.47</b>	<b>7.54%</b>
<b>Total</b>	<b>\$192.00</b>	<b>100.00%</b>

The most significant portion of the CIP continues to be street maintenance and reconstruction. When prioritizing streets within the CIP, the City considers both the condition of the street and the type of street (state route, arterial, and collector) and its proximity to a school, public safety facility, public activity center, or economic development area. 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. Curbs and gutters are also inspected (where present) with the pavement and their condition 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 or less are candidates for maintenance and reconstruction, depending on the severity and nature of the defects.

## CAPITAL IMPROVEMENTS

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### 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, the CIP financing plan consists of a combination of cash and debt financing.

The cash funding for the CIP comes from two primary sources:

- 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. The proposed budget includes increasing the annual allocation to \$3 million to cover the costs associated with the proposed CIP. This proposal has been incorporated into the ongoing operating budget in future years for continued support of the plan. Additionally, amounts above the annual designation are for specific projects that are authorized by City Council. All of these funds are transferred to the Infrastructure Fund.
- In November 2014, the citizenry approved increasing the City's income tax rate from 2.0% to 2.5%, with the additional 0.5% income tax being restricted to funding capital improvements. The revenue generated from the .5% increase, or 20% of the 2.5%, is deposited into the Capital Asset Management Fund (CAM) along with an additional 8% of the income tax collections committed by City Council for the payment of capital improvements or the principal and interest payments on debt issued for capital improvements.

Additional cash funding for the CIP will also come from other sources, including: fees deposited into the Water Surcharge, Sanitary Sewer Surcharge, and Stormwater Management Funds; fees and assessments for sidewalk projects; and, grants.

General obligation bonds are the primary source of debt issued for capital improvements. The City continues to maintain a 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. The proceeds of the debt and associated CIP expenditures are accounted for in the Bonded Improvement Fund.

**All capital improvement expenditures related to the CIP will be classified under the line item "Capital improvements – CIP" in the fund section.**

The proposed budget document includes two other capital improvement line items in the fund section. The first line item is entitled "Capital improvements – Community Center/Office" and it can be located on the consolidated presentations and in the Bonded Improvement and Infrastructure Improvement Funds. This line item will be used to track the capital improvement costs associated with the Bob Crane Community Center and the corresponding tenant space that the City is currently constructing. The majority of the costs associated with this project have been accounted for in budgets prior to 2025. The amounts presented in 2025 and beyond *do not represent increases* in the overall project, rather they reflect amounts that may be needed to properly account for certain transactions (adjustments between funds). Like the CIP, the Bob Crane Community Center and related tenant space has been funded by a combination of cash and debt financing.

## **CAPITAL IMPROVEMENTS**

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The second line item related to capital improvements is entitled “Capital improvements – TIF.” This line item will be used for capital improvement (public infrastructure) expenditures that are associated with developments occurring throughout the City and are being funded with tax increment financing (TIF). The proposed 2025 and 2026 budgets *do not* currently include any amount for this line item due to the previous years including amounts for the public infrastructure related to the Lane II, Gateway, and Kingsdale area (structured parking facility) projects.

A summarized version of the 2025 – 2034 CIP budget can be found on the pages immediately following this section. The full version can be found on the City’s website at <https://upperarlingtonoh.gov/engineering-division/>.

# CAPITAL IMPROVEMENTS

2025					Funding		
Project Year	Project Name	Project Type	2025 Proposed	Prior Year Adopted	Change	Bonds	Cash/ Grants
<b>Construction</b>							
2025	Street Maintenance Program	Streets	\$ 1,469,000	\$ 1,499,200	\$ (30,200)	\$ -	\$ 1,469,000
2025	Street Reconstruction Program	Streets	3,018,500	2,829,900	188,600	2,518,500	500,000
2025	Redding Rd. Resurfacing (Fishinger to Zollinger)	Streets	1,406,900	1,435,000	(28,100)	-	1,406,900
2025	Crosswalk Enhancement	Streets	615,000	-	615,000	-	615,000
2025	Sidewalk Maintenance Program	Sidewalks	313,000	279,300	33,700	-	313,000
2025	Riverside Drive Shared Use Path and Metro Park Connection	Sidewalks	1,576,800	-	1,576,800	-	1,576,800
2025	Annual Sidewalk Incentive Program	Sidewalks	100,000	102,000	(2,000)	-	100,000
2025	Sidewalk Gap Project	Sidewalks	492,000	-	492,000	-	492,000
2025	Arlington Center Blvd Street Lights	Street Lights	226,000	230,500	(4,500)	-	226,000
2025	Waterline Replacements	Waterlines	1,559,400	1,594,100	(34,700)	1,559,400	-
2025	Hydrant Replacements	Waterlines	226,000	-	226,000	-	226,000
2025	Stormwater Projects	Stormwater	84,800	-	84,800	-	84,800
2025	Sustainable Sewer Solution Program	Sanitary Sewers	1,652,500	1,687,000	(34,500)	1,652,500	-
2025	Sanitary Sewer Repairs from Inspection and Emergency Park Improvements	Sanitary Sewers	215,000	219,300	(4,300)	-	215,000
2025	- Sidewalks	Parks	40,700	41,500	(800)	-	40,700
2025	- Small Capital Projects	Parks	106,500	57,600	48,900	-	106,500
2025	- Sunny 95 Tennis Court Resurfacing	Parks	67,800	-	67,800	-	67,800
2025	- Reed Road Water Park Play Feature	Parks	-	63,400	(63,400)	-	-
2025	- Devon Toddler Pool	Parks	1,695,000	1,267,900	427,100	1,695,000	-
<b>Design/Engineering</b>							
2026	Street Maintenance Program	Streets	39,000	39,000	-	-	39,000
2026	Street Reconstruction Program	Streets	330,000	300,000	30,000	330,000	-
2026	Zollinger Rd. Improvements (Riverside Dr. to North Star Rd.)	Streets	726,000	740,500	(14,500)	-	726,000
2027	North Star Rd. Improvements (Lane Ave. to Corp Line)	Streets	-	897,600	(897,600)	-	-
2029	Five Point Intersection Study	Streets	750,000	408,000	342,000	-	750,000
TBD	Henderson Rd. Preliminary Study	Streets	750,000	-	750,000	-	750,000
2026	Sidewalk Maintenance Program	Sidewalks	40,000	40,000	-	-	40,000
2026	Waterline Replacements	Waterlines	177,000	177,000	-	177,000	-
2026	Hydrant Replacements	Waterlines	20,000	-	20,000	-	20,000
2025	Stormwater Master Plan	Stormwater	350,000	357,000	(7,000)	-	350,000
2026	Stormwater Projects	Stormwater	15,000	15,300	(300)	-	15,000
2026	Sustainable Sewer Solution Program Park Improvements	Sanitary Sewers	75,000	75,000	-	75,000	-
2025	- Fancyburg Master Plan - Phase II	Parks	100,700	-	100,700	-	100,700
2026	- Reed Road Park Asphalt Paths	Parks	-	15,300	(15,300)	-	-
2026	- Northam Park Improvements (East Athletic Fields)	Parks	161,700	112,200	49,500	161,700	-
2026	- Thompson Park Asphalt Paths	Parks	-	30,700	(30,700)	-	-
2026	- Smith Nature Park Bridge Replacement	Parks	10,000	-	10,000	-	10,000
2026	- Miller Park Bridge Replacements	Parks	15,000	-	15,000	-	15,000
2026	- Fancyburg Service Yard	Parks	67,500	-	67,500	-	67,500
2029	PSC Fuel Tank Replacement	Miscellaneous	150,000	-	150,000	150,000	-
TBD	Fishinger Road Utility Relocation - Phase 1 & 2	Miscellaneous	375,000	-	375,000	-	375,000
TBD	ADA Transition Plan Update	Miscellaneous	200,000	-	200,000	-	200,000
<b>TOTAL:</b>			<b>\$ 19,216,800</b>	<b>\$ 14,514,300</b>	<b>\$ 4,702,500</b>	<b>\$ 8,319,100</b>	<b>\$ 10,897,700</b>

# CAPITAL IMPROVEMENTS

2026						Funding	
Project Year	Project Name	Project Type	2026 Proposed	Prior Year Adopted	Change	Bonds	Cash/ Grants
<b>Construction</b>							
2026	Street Maintenance Program	Streets	\$ 1,549,800	\$ 1,529,900	\$ 19,900	\$ -	\$ 1,549,800
2026	Street Reconstruction Program	Streets	2,621,900	2,364,600	257,300	2,621,900	-
2026	Zollinger Rd. Improvements (Riverside Dr. to North Star Rd.)	Streets	-	5,941,900	(5,941,900)	-	-
2026	Northwest Blvd Reconstruction - Phase III	Streets	2,467,800	2,433,600	34,200	2,467,800	-
2026	Sidewalk Maintenance Program	Sidewalks	288,100	285,600	2,500	-	288,100
2026	Annual Sidewalk Incentive Program	Sidewalks	105,500	104,000	1,500	-	105,500
2026	Waterline Replacements	Waterlines	1,406,800	1,394,500	12,300	1,406,800	-
2026	Hydrant Replacements	Waterlines	238,500	-	238,500	-	238,500
2026	Stormwater Projects	Stormwater	178,800	176,300	2,500	-	178,800
2026	Sustainable Sewer Solution Program	Sanitary Sewers	1,819,500	1,797,400	22,100	1,819,500	-
2026	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	227,000	223,700	3,300	-	227,000
<b>Park Improvements</b>							
2026	- Sidewalks	Parks	43,000	42,300	700	-	43,000
2026	- Reed Road Park Asphalt Paths	Parks	-	176,900	(176,900)	-	-
2026	- Northam Park Improvements (East Athletic Fields) - Phase V	Parks	1,926,700	1,900,000	26,700	1,926,700	-
2026	- Thompson Park Asphalt Paths	Parks	-	353,800	(353,800)	-	-
2026	- Smith Nature Bridge Replacement	Parks	119,300	-	119,300	-	119,300
2026	- Miller Park Bridge Replacements	Parks	178,900	-	178,900	-	178,900
2026	- Fancyburg Service Yard	Parks	804,800	-	804,800	-	804,800
2026	- Community Center Public Art	Parks	105,500	-	105,500	-	105,500
<b>Design/Engineering</b>							
2027	Street Maintenance Program	Streets	41,200	39,000	2,200	-	41,200
2027	Street Reconstruction Program	Streets	349,000	330,000	19,000	349,000	-
2027	Sidewalk Maintenance Program	Sidewalks	42,200	40,000	2,200	-	42,200
2027	Waterline Replacements	Waterlines	189,900	180,000	9,900	189,900	-
2027	Hydrant Replacements	Waterlines	21,100	-	21,100	-	21,100
2027	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)	Stormwater	177,300	174,800	2,500	177,300	-
2027	Stormwater Projects	Stormwater	15,900	-	15,900	-	15,900
2027	Sustainable Sewer Solution Program	Sanitary Sewers	79,200	75,000	4,200	79,200	-
<b>Park Improvements</b>							
2027	- Miller Park Pedestrian Bridges	Parks	-	10,600	(10,600)	-	-
2027	- Fancyburg Park Improvements (Site, Shelter, Paths) - Phase I	Parks	316,500	208,100	108,400	316,500	-
<b>TOTAL:</b>			<b>\$ 15,314,200</b>	<b>\$ 19,782,000</b>	<b>\$ (4,467,800)</b>	<b>\$ 11,354,600</b>	<b>\$ 3,959,600</b>



# CAPITAL IMPROVEMENTS

2027					Funding		
Project Year	Project Name	Project Type	2027 Proposed	Prior Year Adopted	Change	Bonds	Cash/ Grants
<b>Construction</b>							
2027	Street Maintenance Program	Streets	\$ 1,619,500	\$ 1,561,800	\$ 57,700	\$ -	\$ 1,619,500
2027	Street Reconstruction Program	Streets	2,740,900	2,662,000	78,900	2,740,900	-
2027	North Star Rd. Improvements (Lane Ave. to Corp Line)	Streets	-	5,509,800	(5,509,800)	-	-
2027	Lane Ave. Improvements (Northwest Blvd to Riverside)	Streets	2,471,800	-	2,471,800	2,471,800	-
2027	Zollinger Rd. Improvements (Riverside Dr. to North Star Rd.)	Streets	6,296,500	-	6,296,500	2,252,100	4,044,400
2027	Sidewalk Maintenance Program	Sidewalks	301,000	292,200	8,800	-	301,000
2027	Annual Sidewalk Incentive Program	Sidewalks	110,300	106,100	4,200	-	110,300
2027	Waterline Replacements	Waterlines	1,495,100	1,450,000	45,100	1,495,100	-
2027	Hydrant Replacements	Waterlines	249,200	-	249,200	-	249,200
2027	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)	Stormwater	1,046,500	1,007,300	39,200	1,046,500	-
2027	Stormwater Projects	Stormwater	186,900	393,100	(206,200)	-	186,900
2027	Sustainable Sewer Solution Program	Sanitary Sewers	1,564,800	1,510,800	54,000	1,564,800	-
2027	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	237,100	228,200	8,900	-	237,100
<b>Park Improvements</b>							
2027	- Sidewalks	Parks	44,900	43,200	1,700	-	44,900
2027	- Small Capital Projects	Parks	62,300	60,000	2,300	-	62,300
2027	- Smith Nature Park Pedestrian Bridge	Parks	-	122,300	(122,300)	-	-
2027	- Fancyburg Park Improvements (Site, Shelter, Paths) - Phase I	Parks	3,737,400	2,398,300	1,339,100	3,737,400	-
<b>Design/Engineering</b>							
2028	Street Maintenance Program	Streets	44,700	46,000	(1,300)	-	44,700
2028	Street Reconstruction Program	Streets	363,700	389,400	(25,700)	363,700	-
2029	North Star Rd. Improvements (Waltham to Corp Line)	Streets	228,300	-	228,300	228,300	-
2028	Oxford Drive Improvements	Streets	57,900	-	57,900	-	57,900
2028	Sidewalk Maintenance Program	Sidewalks	44,100	40,000	4,100	-	44,100
2028	Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.)	Traffic Signals	125,700	121,000	4,700	-	125,700
2028	Waterline Replacements	Waterlines	198,400	180,000	18,400	198,400	-
2028	Hydrant Replacements	Waterlines	22,100	-	22,100	-	22,100
2028	Fishinger Run Bridge Project	Bridges	153,800	148,000	5,800	153,800	-
2028	Stormwater Projects	Stormwater	16,600	15,000	1,600	-	16,600
2029	Stormwater Improvement Project from Master Plan	Stormwater	220,500	-	220,500	220,500	-
2028	Sustainable Sewer Solution Program	Sanitary Sewers	82,700	75,000	7,700	82,700	-
<b>Park Improvements</b>							
2028	- Northwest Kiwanis/Burbank Asphalt Paths	Parks	16,600	16,000	600	-	16,600
2028	- Northwest Kiwanis Playground	Parks	33,100	-	33,100	-	33,100
2028	- Additional Northwest Kiwanis Improvements	Parks	66,200	-	66,200	-	66,200
2028	- Fancyburg Park Improvements (Support Building) - Phase II	Parks	330,800	212,200	118,600	330,800	-
2028	- Thompson Park (North) Shelter Renovation	Parks	-	91,300	(91,300)	-	-
<b>TOTAL:</b>			<b>\$ 24,169,400</b>	<b>\$ 18,679,000</b>	<b>\$ 5,490,400</b>	<b>\$ 16,886,800</b>	<b>\$ 7,282,600</b>

# CAPITAL IMPROVEMENTS

2028					Funding		
Project Year	Project Name	Project Type	2028 Proposed	Prior Year Adopted	Change	Bonds	Cash/ Grants
<b>Construction</b>							
2028	Street Maintenance Program	Streets	\$ 1,715,500	\$ 1,886,100	\$ (170,600)	\$ -	\$ 1,715,500
2028	Street Reconstruction Program	Streets	2,795,400	3,207,400	(412,000)	2,795,400	-
2028	Oxford Drive Improvements	Streets	444,800	-	444,800	-	444,800
2028	Sidewalk Maintenance Program	Sidewalks	307,000	294,000	13,000	-	307,000
2028	Annual Sidewalk Incentive Program	Sidewalks	112,500	108,200	4,300	-	112,500
2028	Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.)	Traffic Signals	724,400	697,200	27,200	-	724,400
2028	Waterline Replacements	Waterlines	1,524,800	1,482,600	42,200	1,524,800	-
2028	Hydrant Replacements	Waterlines	254,200	-	254,200	-	254,200
2028	Fishinger Run Bridge Project	Bridges	1,181,800	1,137,500	44,300	1,181,800	-
2028	Stormwater Projects	Stormwater	192,500	199,700	(7,200)	-	192,500
2028	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	242,000	232,700	9,300	-	242,000
2028	Sustainable Sewer Solution Program	Sanitary Sewers	1,133,000	1,090,000	43,000	1,133,000	-
Park Improvements							
2028	- Sidewalks	Parks	45,800	44,000	1,800	-	45,800
2028	- Northwest Kiwanis/Burbank Asphalt Paths	Parks	190,700	184,000	6,700	-	190,700
2028	- Northwest Kiwanis Playground	Parks	381,300	-	381,300	-	381,300
2028	- Additional Northwest Kiwanis Improvements	Parks	762,500	-	762,500	-	762,500
2028	- Fancyburg Park Improvements (Support Building) - Phase II	Parks	3,812,200	2,446,300	1,365,900	3,812,200	-
2028	- Fancyburg Public Art	Parks	168,700	-	168,700	-	168,700
2028	- Thompson Park (North) Shelter Renovation	Parks	-	1,052,700	(1,052,700)	-	-
2028	Station 71 Renovation	Miscellaneous	12,595,000	-	12,595,000	12,595,000	-
<b>Design/Engineering</b>							
2029	Street Maintenance Program	Streets	43,900	40,000	3,900	-	43,900
2029	Street Reconstruction Program	Streets	388,200	389,400	(1,200)	388,200	-
2029	Sidewalk Maintenance Program	Sidewalks	45,000	44,800	200	-	45,000
2029	Waterline Replacements	Waterlines	202,500	180,000	22,500	202,500	-
2029	Hydrant Replacements	Waterlines	22,500	-	22,500	-	22,500
2029	Stormwater Projects	Stormwater	15,000	-	15,000	-	15,000
2029	Sustainable Sewer Solution Program	Sanitary Sewers	248,000	238,100	9,900	248,000	-
Park Improvements							
2029	- Playground Expansion	Parks	-	17,300	(17,300)	-	-
2029	- Athletic Field Improvements	Parks	-	95,900	(95,900)	-	-
2029	-Thompson Park Asphalt Paths	Parks	33,900	-	33,900	-	33,900
2029	-Thompson Park Boardwalk	Parks	22,500	-	22,500	-	22,500
2029	-Thompson Park (North) Shelter Playground	Parks	135,000	-	135,000	-	135,000
2029	-Thompson Park Outdoor Fitness	Parks	32,300	-	32,300	-	32,300
2029	- Mallway Park Improvements	Parks	-	67,700	(67,700)	-	-
<b>TOTAL:</b>			<b>\$ 29,772,900</b>	<b>\$ 15,135,600</b>	<b>\$ 14,637,300</b>	<b>\$ 23,880,900</b>	<b>\$ 5,892,000</b>

# CAPITAL IMPROVEMENTS

2029					Funding		
Project Year	Project Name	Project Type	2029 Proposed	Prior Year Adopted	Change	Bonds	Cash/ Grants
<b>Construction</b>							
2029	Street Maintenance Program	Streets	\$ 1,685,000	\$ 1,918,600	\$ (233,600)	\$ -	\$ 1,685,000
2029	Street Reconstruction Program	Streets	2,981,100	3,279,300	(298,200)	2,981,100	-
2029	Five Points Intersection Improvements	Streets	5,798,200	-	5,798,200	298,200	5,500,000
2029	North Star Road Improvements (Waltham to Corp Line)	Streets	1,867,800	-	1,867,800	1,867,800	-
2029	Sidewalk Maintenance Program	Sidewalks	313,220	305,600	7,620	-	313,220
2029	Annual Sidewalk Incentive Program	Sidewalks	114,800	110,400	4,400	-	114,800
2029	Waterline Replacements	Waterlines	1,555,400	1,515,900	39,500	1,555,400	-
2029	Hydrant Replacements	Waterlines	259,200	-	259,200	-	259,200
2029	Stormwater Projects	Stormwater	1,493,000	1,436,300	56,700	1,343,000	150,000
2029	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	246,700	237,400	9,300	-	246,700
2029	Sustainable Sewer Solution Program	Sanitary Sewers	1,555,400	1,504,400	51,000	1,555,400	-
2029	PSC Fuel Tank Replacement	Miscellaneous	1,147,100	-	1,147,100	1,147,100	-
<b>Park Improvements</b>							
2029	- Sidewalks	Parks	46,700	44,900	1,800	-	46,700
2029	- Small Capital Projects	Parks	64,900	62,400	2,500	-	64,900
2029	-Thompson Park Outdoor Fitness	Parks	371,900	-	371,900	-	371,900
2029	-Thompson Park (North) Shelter Playground	Parks	1,555,400	-	1,555,400	-	1,555,400
2029	-Thompson Park Asphalt Paths	Parks	390,100	-	390,100	-	390,100
2029	-Thompson Park Boardwalk	Parks	259,300	-	259,300	-	259,300
2029	- Athletic Field Improvements	Parks	-	1,105,600	(1,105,600)	-	-
2029	- Mallway Park Improvements	Parks	-	795,400	(795,400)	-	-
2029	- Northwest Kiwanis Playground	Parks	-	357,900	(357,900)	-	-
2029	- Playground Expansion	Parks	-	397,700	(397,700)	-	-
<b>Design/Engineering</b>							
2030	Street Maintenance Program	Streets	53,000	46,000	7,000	-	53,000
2030	Street Reconstruction Program	Streets	395,800	389,400	6,400	395,800	-
2030	Sidewalk Maintenance Program	Sidewalks	45,880	40,000	5,880	-	45,880
2030	Waltham Sidewalk Gap Project	Sidewalks	20,100	2,500	17,600	-	20,100
2030	McCoy Rd. Street Lighting Project	Street Lights	179,000	172,200	6,800	179,000	-
2030	Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.)	Traffic Signals	130,800	125,900	4,900	-	130,800
2030	Waterline Replacements	Waterlines	206,500	180,000	26,500	206,500	-
2030	Hydrant Replacements	Waterlines	23,000	-	23,000	-	23,000
2030	Evans Run Culvert Project	Bridges	103,300	99,400	3,900	103,300	-
2030	Stormwater Projects	Stormwater	15,000	15,000	-	-	15,000
2030	Sustainable Sewer Solution Program	Sanitary Sewers	80,300	70,000	10,300	80,300	-
<b>Park Improvements</b>							
2030	- Reed Road Park Drainage	Parks	73,900	71,100	2,800	-	73,900
2030	- Reed Road Park Asphalt Paths	Parks	17,300	-	17,300	-	17,300
2030	- Reed Road Water Park	Parks	58,500	-	58,500	-	58,500
2030	- Reed Road Park Boulder Area	Parks	48,800	-	48,800	-	48,800
2030	- Trails and Walkways	Parks	-	26,600	(26,600)	-	-
2030	- Sunny 95 Park Asphalt Paths	Parks	-	16,600	(16,600)	-	-
2030	- Thompson Park (South) Shelter Renovation	Parks	-	56,300	(56,300)	-	-
<b>TOTAL:</b>			<b>\$ 23,156,400</b>	<b>\$ 14,382,800</b>	<b>\$ 8,773,600</b>	<b>\$ 11,712,900</b>	<b>\$ 11,443,500</b>

# CAPITAL IMPROVEMENTS

2030							Funding	
Project Year	Project Name	Project Type	2030 Proposed	Prior Year Adopted	Change	Bonds	Cash/ Grants	
<b>Construction</b>								
2030	Street Maintenance Program	Streets	\$ 2,036,000	\$ 1,957,900	\$ 78,100	\$ -	\$ 2,036,000	
2030	Street Reconstruction Program	Streets	3,040,700	3,352,700	(312,000)	3,040,700	-	
2030	Sidewalk Maintenance Program	Sidewalks	319,400	312,500	6,900	-	319,400	
2030	Annual Sidewalk Incentive Program	Sidewalks	117,000	112,600	4,400	-	117,000	
2030	Waltham Sidewalk Gap Project	Sidewalks	231,400	95,400	136,000	-	231,400	
2030	McCoy Rd. Street Lighting Project	Street Lights	1,031,200	992,600	38,600	1,031,200	-	
2030	Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.)	Traffic Signals	753,600	725,400	28,200	-	753,600	
2030	Waterline Replacements	Waterlines	1,586,500	1,549,800	36,700	1,586,500	-	
2030	Hydrant Replacements	Waterlines	264,500	-	264,500	-	264,500	
2030	Evans Run Culvert Project	Bridges	793,300	763,500	29,800	793,300	-	
2030	Stormwater Projects	Stormwater	201,000	192,800	8,200	-	201,000	
2030	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	251,600	242,100	9,500	-	251,600	
2030	Sustainable Sewer Solution Program	Sanitary Sewers	1,586,500	1,535,900	50,600	1,586,500	-	
Park Improvements								
2030	- Sidewalks	Parks	47,600	45,800	1,800	-	47,600	
2030	- Reed Road Park Drainage	Parks	851,300	819,400	31,900	-	851,300	
2030	- Reed Road Park Asphalt Paths	Parks	199,000	-	199,000	-	199,000	
2030	- Reed Road Water Park	Parks	674,300	-	674,300	-	674,300	
2030	- Reed Road Park Boulder Area	Parks	561,900	-	561,900	-	561,900	
2030	- Trails and Walkways	Parks	-	306,300	(306,300)	-	-	
2030	- Ball Diamond Fencing and Dugouts	Parks	-	243,400	(243,400)	-	-	
2030	- Sunny 95 Park Asphalt Paths	Parks	-	191,500	(191,500)	-	-	
2030	- Thompson Park (South) Shelter Renovation	Parks	-	649,000	(649,000)	-	-	
<b>Design/Engineering</b>								
2031	Street Maintenance Program	Streets	52,700	46,000	6,700	-	52,700	
2031	Street Reconstruction Program	Streets	403,700	389,400	14,300	403,700	-	
2032	North Star Road Improvements (Lane Ave to Waltham)	Streets	670,400	-	670,400	670,400	-	
2031	Sidewalk Maintenance Program	Sidewalks	46,800	40,000	6,800	-	46,800	
2031	Waterline Replacements	Waterlines	210,600	180,000	30,600	210,600	-	
2031	Hydrant Replacements	Waterlines	23,400	-	23,400	-	23,400	
2031	Stormwater Projects	Stormwater	15,000	15,000	-	-	15,000	
2031	Sustainable Sewer Solution Program	Sanitary Sewers	81,900	70,000	11,900	81,900	-	
Park Improvements								
2031	- Thompson Park South Shelter	Parks	59,700	-	59,700	-	59,700	
2031	- Mallway Park Improvements	Parks	74,600	-	74,600	-	74,600	
2031	- Reed Road Water Park Improvements	Parks	-	57,400	(57,400)	-	-	
<b>TOTAL:</b>			<b>\$ 16,185,600</b>	<b>\$ 14,886,400</b>	<b>\$ 1,299,200</b>	<b>\$ 9,404,800</b>	<b>\$ 6,780,800</b>	

# CAPITAL IMPROVEMENTS

2031							Funding	
Project Year	Project Name	Project Type	2031 Proposed	Prior Year Adopted	Change	Bonds	Cash/ Grants	
<b>Construction</b>								
2031	Street Maintenance Program	Streets	\$ 2,022,800	\$ 1,997,000	\$ 25,800	\$ -	\$ 2,022,800	
2031	Street Reconstruction Program	Streets	3,101,700	3,418,700	(317,000)	3,101,700	-	
2031	Sidewalk Maintenance Program	Sidewalks	325,800	319,500	6,300	-	325,800	
2031	Annual Sidewalk Incentive Program	Sidewalks	119,400	114,900	4,500	-	119,400	
2031	Waterline Replacement (Beverley Rd., Hoxton Ct., Trentwood Rd., Ridgeview Rd.)	Waterlines	1,618,200	1,584,400	33,800	1,618,200	-	
2031	Hydrant Replacements	Waterlines	269,700	-	269,700	-	269,700	
2031	Stormwater Projects	Stormwater	205,000	197,000	8,000	-	205,000	
2031	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	256,600	247,000	9,600	-	256,600	
2031	Sustainable Sewer Solution Program	Sanitary Sewers	1,618,200	1,568,000	50,200	1,618,200	-	
Park Improvements								
2031	- Sidewalks	Parks	48,600	46,700	1,900	-	48,600	
2031	- Small Capital Projects	Parks	67,500	64,900	2,600	-	67,500	
2031	- Thompson Park (South) Shelter	Parks	687,800	-	687,800	-	687,800	
2031	- Mallway Park Improvements	Parks	859,700	-	859,700	-	859,700	
2031	- Reed Road Water Park Improvements	Parks	-	662,000	(662,000)	-	-	
2031	- Senior Outdoor Fitness	Parks	-	372,400	(372,400)	-	-	
<b>Design/Engineering</b>								
2032	Street Maintenance Program	Streets	53,700	39,000	14,700	-	53,700	
2032	Street Reconstruction Program	Streets	393,700	330,000	63,700	393,700	-	
2032	Sidewalk Maintenance Program	Sidewalks	47,800	40,000	7,800	-	47,800	
2032	Sidewalk Gap Filler Project	Sidewalks	59,700	17,200	42,500	-	59,700	
2032	Traffic Signal Replacement Project	Traffic Signals	136,100	131,000	5,100	-	136,100	
2032	Waterline Replacements	Waterlines	214,800	180,000	34,800	214,800	-	
2032	Hydrant Replacements	Waterlines	23,900	-	23,900	-	23,900	
2032	Stormwater Projects	Stormwater	15,000	15,000	-	-	15,000	
2032	Sustainable Sewer Solution Program	Sanitary Sewers	83,600	70,000	13,600	83,600	-	
Park Improvements								
2032	- Reed Road Shelter Replacement	Parks	238,700	229,700	9,000	238,700	-	
<b>TOTAL:</b>			<b>\$ 12,468,000</b>	<b>\$ 11,644,400</b>	<b>\$ 823,600</b>	<b>\$ 7,268,900</b>	<b>\$ 5,199,100</b>	

# CAPITAL IMPROVEMENTS

2032						Funding	
Project Year	Project Name	Project Type	2032 Proposed	Prior Year Adopted	Change	Bonds	Cash/ Grants
<b>Construction</b>							
2032	Street Maintenance Program	Streets	\$ 2,063,200	\$ 1,727,900	\$ 335,300	\$ -	\$ 2,063,200
2032	Street Reconstruction Program	Streets	3,026,000	2,969,400	56,600	3,026,000	-
2032	North Star Road Improvements (Lane Ave to Waltham)	Streets	5,486,800	-	5,486,800	5,486,800	-
2032	Sidewalk Maintenance Program	Sidewalks	332,300	326,700	5,600	-	332,300
2032	Annual Sidewalk Incentive Program	Sidewalks	121,800	117,200	4,600	-	121,800
2032	Sidewalk Gap Filler Project	Sidewalks	687,700	664,600	23,100	-	687,700
2032	Traffic Signal Replacement Project	Traffic Signals	784,000	754,700	29,300	784,000	-
2032	Waterline Replacement (Beverley Rd., Hoxton Ct., Trentwood Rd., Ridgeview Rd.)	Waterlines	1,650,600	1,619,700	30,900	1,650,600	-
2023	Hydrant Replacements	Waterlines	275,100	-	275,100	-	275,100
2032	Stormwater Projects	Stormwater	210,000	201,200	8,800	-	210,000
2032	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	261,800	251,900	9,900	-	261,800
2032	Sustainable Sewer Solution Program	Sanitary Sewers	1,650,600	1,600,800	49,800	1,650,600	-
Park Improvements							
2032	- Sidewalks	Parks	41,300	39,700	1,600	-	41,300
2032	- Reed Road Shelter Replacement	Parks	2,751,000	2,648,000	103,000	2,751,000	-
<b>Design/Engineering</b>							
2033	Street Maintenance Program	Streets	54,800	39,000	15,800	-	54,800
2033	Street Reconstruction Program	Streets	401,700	330,000	71,700	401,700	-
2033	Sidewalk Maintenance Program	Sidewalks	48,700	40,000	8,700	-	48,700
2033	Sidewalk Gap Filler Project	Sidewalks	60,900	15,000	45,900	-	60,900
2033	Traffic Signal Replacement Project	Traffic Signals	138,800	-	138,800	-	138,800
2033	Waterline Replacements	Waterlines	219,100	180,000	39,100	219,100	-
2033	Hydrant Replacements	Waterlines	24,400	-	24,400	-	24,400
2033	Lane Rd over Turkey Ren and Wyandotte Creek Bridge Project	Bridges	213,100	205,000	8,100	213,100	-
2033	Stormwater Projects	Stormwater	15,000	15,000	-	-	15,000
2033	Sustainable Sewer Solution Program	Sanitary Sewers	85,200	70,000	15,200	85,200	-
Park Improvements							
2033	- Northwest Kiwanis and Burbank Shelters	Parks	60,900	58,600	2,300	60,900	-
2033	- Thompson Park Boardwalk	Parks	-	23,400	(23,400)	-	-
2033	- Sunny 95 Asphalt Paths	Parks	18,400	-	18,400	-	18,400
2033	- Ball Diamond Fencing and Dugouts	Parks	23,300	-	23,300	-	23,300
2033	- Lane Ave Pocket Park	Parks	60,900	-	60,900	-	60,900
2033	- Burbank Park Pedestrian Bridge	Parks	24,400	23,400	1,000	-	24,400
<b>TOTAL:</b>			<b>\$ 20,791,800</b>	<b>\$ 13,921,200</b>	<b>\$ 6,870,600</b>	<b>\$ 16,329,000</b>	<b>\$ 4,462,800</b>

# CAPITAL IMPROVEMENTS

2033					Funding		
Project Year	Project Name	Project Type	2033 Proposed	Prior Year Adopted	Change	Bonds	Cash/ Grants
<b>Construction</b>							
2033	Street Maintenance Program	Streets	\$ 2,104,500	\$ 1,763,200	\$ 341,300	\$ -	\$ 2,104,500
2033	Street Reconstruction Program	Streets	3,086,400	3,035,400	51,000	3,086,400	-
2033	Sidewalk Maintenance Program	Sidewalks	339,000	334,100	4,900	-	339,000
2033	Annual Sidewalk Incentive Program	Sidewalks	124,200	119,500	4,700	-	124,200
2033	Sidewalk Gap Filler Project	Sidewalks	701,500	678,200	23,300	-	701,500
2033	Traffic Signal Replacement Project	Traffic Signals	799,700	-	799,700	799,700	-
2033	Waterline Replacement (Beverley Rd., Hoxton Ct., Trentwood Rd., Ridgeview Rd.)	Waterlines	1,683,500	1,655,700	27,800	1,683,500	-
2033	Hydrant Replacements	Waterlines	285,500	-	285,500	-	285,500
2033	Lane Rd over Turkey Ren and Wyandotte Creek Bridge Project	Bridges	1,227,600	1,181,600	46,000	1,227,600	-
2033	Stormwater Projects	Stormwater	214,100	205,500	8,600	-	214,100
2033	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	267,000	257,000	10,000	-	267,000
2033	Sustainable Sewer Solution Program	Sanitary Sewers	1,683,560	1,634,200	49,360	1,683,560	-
2033	Park Improvements						
	- Sidewalks	Parks	42,100	40,500	1,600	-	42,100
	- Northwest Kiwanis and Burbank Shelters	Parks	701,500	675,200	26,300	701,500	-
	- Thompson Park Boardwalk	Parks	-	270,100	(270,100)	-	-
	- Ball Diamond Fencing and Dugouts	Parks	268,400	-	268,400	-	268,400
	- Sunny 95 Asphalt Paths	Parks	211,100	-	211,100	-	211,100
	- Lane Ave Pocket Park	Parks	701,500	-	701,500	-	701,500
	- Burbank Park Pedestrian Bridge	Parks	280,600	270,100	-	-	280,600
<b>Design/Engineering</b>							
2034	Street Maintenance Program	Streets	55,900	39,000	16,900	-	55,900
2034	Street Reconstruction Program	Streets	409,900	330,000	79,900	409,900	-
2034	Sidewalk Maintenance Program	Sidewalks	49,700	40,000	9,700	-	49,700
2034	Sidewalk Gap Filler Project	Sidewalks	62,100	15,000	47,100	-	62,100
2034	Traffic Signal Replacement Project	Traffic Signals	141,600	136,200	5,400	-	141,600
2034	Waterline Replacements	Waterlines	223,600	180,000	43,600	223,600	-
2034	Hydrant Replacements	Waterlines	20,000	-	20,000	-	20,000
2034	Stormwater Projects	Stormwater	15,000	15,000	-	-	15,000
2034	Sustainable Sewer Solution Program	Sanitary Sewers	86,940	70,000	16,940	86,940	-
	Park Improvements						
2034	- Athletic Field Improvements	Parks	110,100	-	110,100	-	110,100
2034	- Playground Expansion	Parks	39,600	-	39,600	-	39,600
2034	- Trails and Walkways	Parks	29,900	-	29,900	-	29,900
2034	- Charing Ravine Improvements	Parks	24,900	-	24,900	-	24,900
<b>TOTAL:</b>			<b>\$ 15,991,000</b>	<b>\$ 12,945,500</b>	<b>\$ 3,035,500</b>	<b>\$ 9,902,700</b>	<b>\$ 6,088,300</b>

# CAPITAL IMPROVEMENTS

2024					Funding		
Project Year	Project Name	Project Type	2024 Proposed	Prior Year Adopted	Change	Bonds	Cash/Grants
<b>Construction</b>							
2034	Street Maintenance Program	Streets	\$ 2,146,600	\$ -	\$ 2,146,600	\$ -	\$ 2,146,600
2034	Street Reconstruction Program	Streets	3,148,400	-	3,148,400	3,148,400	-
2034	Sidewalk Maintenance Program	Sidewalks	396,400	-	396,400	-	396,400
2034	Annual Sidewalk Incentive Program	Sidewalks	126,700	-	126,700	-	126,700
2034	Sidewalk Gap Filler Project	Sidewalks	715,600	-	715,600	-	715,600
2034	Traffic Signal Replacement Project	Traffic Signals	815,700	-	815,700	815,700	-
2034	Waterline Replacement (Beverley Rd., Hoxton Ct., Trentwood Rd., Ridgeview Rd.)	Waterlines	1,717,300	-	1,717,300	1,717,300	-
2034	Hydrant Replacements	Waterlines	286,200	-	286,200	-	286,200
2034	Stormwater Projects	Stormwater	219,000	-	219,000	-	219,000
2034	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	272,300	-	272,300	-	272,300
2034	Sustainable Sewer Solution Program	Sanitary Sewers	1,717,200	-	1,717,200	1,717,200	-
2034	Park Improvements			-			
2034	- Sidewalks	Parks	43,000	-	43,000	-	43,000
2034	- Athletic Field Improvements	Parks	1,268,100	-	1,268,100	1,268,100	-
2034	- Playground Expansion	Parks	456,200	-	456,200	-	456,200
2034	- Trails and Walkways	Parks	344,500	-	344,500	-	344,500
2034	- Charring Ravine Improvements	Parks	286,300	-	286,300	-	286,300
<b>Design/Engineering</b>							
2035	Street Maintenance Program	Streets	49,400	-	49,400	-	49,400
2035	Street Reconstruction Program	Streets	417,800	-	417,800	417,800	-
2035	Traffic Signal Replacement Project	Traffic Signals	144,400	-	144,400	-	144,400
2035	Waterline Replacements	Waterlines	227,900	-	227,900	227,900	-
2035	Hydrant Replacements	Waterlines	25,400	-	25,400	-	25,400
2035	Stormwater Projects	Stormwater	15,000	-	15,000	-	15,000
2035	Sustainable Sewer Solution Program	Sanitary Sewers	88,700	-	88,700	88,700	-
<b>TOTAL:</b>			<b>\$ 14,928,100</b>	<b>\$ -</b>	<b>\$ 14,928,100</b>	<b>\$ 9,401,100</b>	<b>\$ 5,527,000</b>
<b>Total Capital Improvements</b>			<b>\$ 191,994,200</b>	<b>\$ 163,933,800</b>	<b>\$ 28,060,400</b>	<b>\$124,460,800</b>	<b>\$ 67,533,400</b>
			<i>(2025 - 2034)</i>	<i>(2024 - 2033) *</i>			

\* - The approved 2024 budget is not presented in this document. However, it has been included in the total for comparison purposes. The total adopted CIP budget for 2024 was \$28,042,600.



# Appendix

# LINE ITEM EXPENDITURE SUMMARY

## Operating Expenditures By Line Item

	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>
<b><u>Personal service:</u></b>					
Salaries and wages	\$ 23,072,956	\$ 24,324,471	\$ 27,581,900	\$ 30,287,200	\$ 32,018,400
Retirement	4,065,022	4,234,529	4,902,100	\$ 5,402,700	\$ 5,690,600
Fringe benefits	3,638,413	4,541,175	5,458,600	\$ 6,593,000	\$ 7,006,800
<b>Total personal services</b>	<b>30,776,391</b>	<b>33,100,175</b>	<b>37,942,600</b>	<b>42,282,900</b>	<b>44,715,800</b>
<b><u>Other than personal service:</u></b>					
Materials and supplies	2,460,773	2,434,099	3,156,100	3,461,800	3,149,300
Uniforms and clothing	157,997	205,268	288,100	270,300	270,300
Rents and leases	204,923	157,953	330,800	323,000	323,000
Utilities	881,368	929,804	1,065,200	1,486,600	1,501,200
Maintenance and repairs	5,759,595	3,450,531	4,023,900	6,481,400	6,371,300
Professional development	269,233	415,381	497,850	576,700	582,400
Consulting services	3,010,580	3,659,856	4,243,300	4,296,000	4,841,000
Payment for services	5,681,512	6,978,652	7,809,450	9,160,000	9,053,300
Miscellaneous expenditures	672,197	934,181	1,140,900	1,359,300	1,444,600
<b>Total other than personal services</b>	<b>19,098,178</b>	<b>19,165,725</b>	<b>22,555,600</b>	<b>27,415,100</b>	<b>27,536,400</b>
<b>Less: Capital-related personal services</b>	<b>(540,338)</b>	<b>(524,244)</b>	<b>(795,700)</b>	<b>(850,400)</b>	<b>(878,300)</b>
<b>Total operating expenditures</b>	<b>\$ 49,334,231</b>	<b>\$ 51,741,656</b>	<b>\$ 59,702,500</b>	<b>\$ 68,847,600</b>	<b>\$ 71,373,900</b>

# LINE ITEM EXPENDITURE SUMMARY

## Operating Expenditures Expressed as a Percentage of Total

	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Proposed</u>	2026 <u>Proposed</u>
<b><u>Personal service:</u></b>					
Salaries and wages	46.26%	46.54%	45.59%	43.45%	44.31%
Retirement	8.15%	8.10%	8.10%	7.75%	7.88%
Fringe benefits	7.30%	8.69%	9.02%	9.46%	9.70%
<b>Total personal services</b>	<b>61.71%</b>	<b>63.33%</b>	<b>62.72%</b>	<b>60.67%</b>	<b>61.89%</b>
<b><u>Other Than Personal Service:</u></b>					
Materials and supplies	4.93%	4.66%	5.22%	4.97%	4.36%
Uniforms and clothing	0.32%	0.39%	0.48%	0.39%	0.37%
Rents and leases	0.41%	0.30%	0.55%	0.46%	0.45%
Utilities	1.77%	1.78%	1.76%	2.13%	2.08%
Maintenance and repairs	11.55%	6.60%	6.65%	9.30%	8.82%
Professional development	0.54%	0.79%	0.82%	0.83%	0.81%
Consulting services	6.04%	7.00%	7.01%	6.16%	6.70%
Payment for services	11.39%	13.35%	12.91%	13.14%	12.53%
Miscellaneous expenditures	1.35%	1.79%	1.89%	1.95%	2.00%
<b>Total other than personal services</b>	<b>38.29%</b>	<b>36.67%</b>	<b>37.28%</b>	<b>39.33%</b>	<b>38.11%</b>
<b>Department totals</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

## EMPLOYMENT SUMMARY

Personnel costs account for just over 60% of the operating budget in any given year. The City’s employee base 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 employees are 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.

Just over half the City’s full-time employees are represented by a labor union. The individual unions, and the employees they represent, are listed in the chart below. As noted throughout the document, the labor union agreement between the City and the Fraternal Order of Police (FOP) is set to expire on December 31, 2025. The two parties are currently in labor negotiations; thus, no wages increases have been included for 2025 or 2026. Additionally, the agreement with the Internal Association of Firefighters (IAFF) is set to expire at end of 2025. No wage increases have been included for 2026. As these agreements settle, the budgets will be updated as needed through the amendment process.

Organization	Number of Employees	Employees Represented	Current Contract Expiration Date
Fraternal Order of Police (FOP)	52	Police Officers	December 31, 2024
International Association of Firefighters (IAFF)	57	Firefighters	December 31, 2025
Teamsters	20	Public Works Workers	December 31, 2026

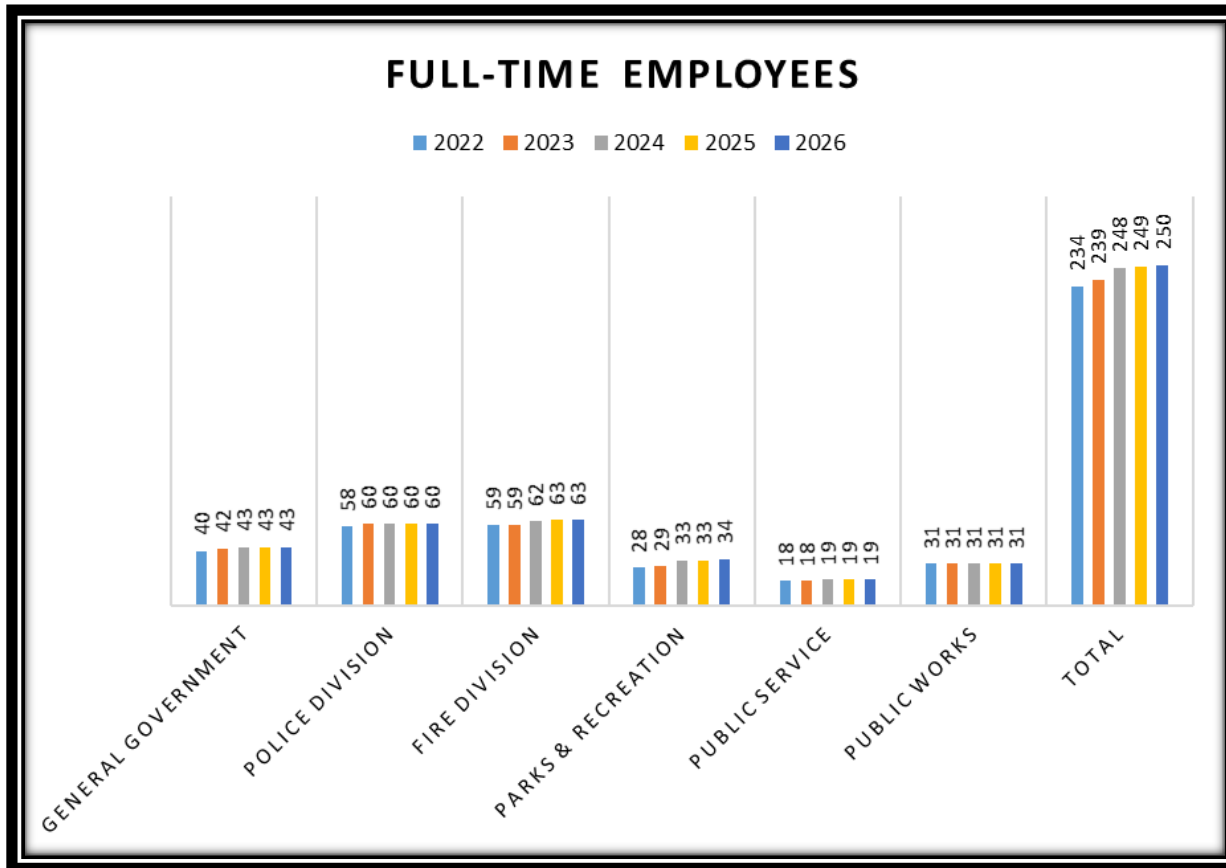
The proposed employee strength table for 2025 and 2026 includes 249 and 250 full-time employees, respectfully, and both years include a proposed full-time equivalency (FTE) of 81.26 for part-time/seasonal employees. This represents a net increase of 4.18 FTE’s from the previously adopted budget. As the graph depicts, the number of full-time employees has grown over the past ten years. This is primarily the result of the City continuing to grow and expanding services. It is also a result of City Council initiatives related to public safety (including school resource officers in partnership with the Upper Arlington School District), improving infrastructure and park areas, and communications.

The following is a summary of the proposed position changes for 2025 and 2026. The pay grades associated for these positions are will be based on a third-party review.

- (1 FTE) One new position is being added within the Fire Division – *Social Worker in 2025*. This position came out as a City Council priority during their 2024 retreat. This position is being proposed to expand the services offered by the CARES program. The expansion of services would allow the City to provide improved services to older adults and provide similar levels of care coordination and services to individuals otherwise in crisis.
- (1 FTE) One new position is being added within the Parks and Recreation Department – *Aquatics Coordinator in 2026*. This position also came out as a City Council priority during their 2024 retreat. This position is being proposed the expand and strengthen the current Learn to Swim program through utilization of swimming pool located within the Bob Crane Community Center.

## EMPLOYMENT SUMMARY

- (40.25 FTE) The Parks and Recreation Division is proposing the addition of part-time/seasonal positions equivalent to 40.25 full-time positions starting in 2025. These part-time/seasonal positions are being proposed to operate the Bob Crane Community Center.



General Government includes the following departments:

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

# EMPLOYMENT SUMMARY

Pay Grade	New Pay Grade	Department/Position	Final 2022		Final 2023		Final 2024		Proposed 2025		Proposed 2026	
			Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
		<b>City Attorney's Office</b>										
27		City Attorney	1.00		1.00		1.00		1.00		1.00	
24		Assistant City Attorney	2.00		2.00		2.00		2.00		2.00	
24		Criminal Justice Program Administrator	1.00		1.00		1.00		1.00		1.00	
19		Legal Management Assistant	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
		<b>Total</b>	5.00	0.58	5.00	0.58	5.00	0.58	5.00	0.58	5.00	0.58
		<b>Change</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<b>City Clerk's Office</b>										
21		City Clerk	1.00		1.00		1.00		1.00		1.00	
21		Deputy City Clerk		0.73		0.73		0.73		0.73		0.73
17		Assistant Deputy City Clerk		0.63		0.63		0.63		0.63		0.63
		<b>Total</b>	1.00	1.36	1.00	1.36	1.00	1.36	1.00	1.36	1.00	1.36
		<b>Change</b>	-1.00	0.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<b>City Manager's Office</b>										
31		City Manager	1.00		1.00		1.00		1.00		1.00	
		Assistant City Manager	1.00		1.00		1.00		1.00		1.00	
29		Economic Development Director	1.00		1.00		0.00		0.00		0.00	
29		Human Resources Director	1.00		1.00		1.00		1.00		1.00	
29		Community Affairs Director	1.00		1.00		1.00		1.00		1.00	
23		Communications Manager	1.00		1.00		1.00		1.00		1.00	
21		Economic Analyst					1.00		1.00		1.00	
21		Human Resources Administrator	1.00		1.00		1.00		1.00		1.00	
21		Communications Specialist			1.00		1.00		1.00		1.00	
19		Executive Office Administrator	1.00		1.00		1.00		1.00		1.00	
19		Human Resources Specialist	1.00		1.00		1.00	0.50	1.00	0.50	1.00	0.50
		Intern		0.29		0.29		0.29		0.29		0.29
		<b>Total</b>	9.00	0.29	10.00	0.29	10.00	0.79	10.00	0.79	10.00	0.79
		<b>Change</b>	1.00	0.00	1.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00

# EMPLOYMENT SUMMARY

Pay Grade	New Pay Grade	Department/Position	Final 2022		Final 2023		Final 2024		Proposed 2025		Proposed 2026	
			Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
<b>Community Development</b>												
31		Community Development Director	1.00		1.00		1.00		1.00		1.00	
26		Senior Planner	1.00		1.00		1.00		1.00		1.00	
27		Chief Building Official	1.00		1.00		1.00		1.00		1.00	
22		Planning Officer	1.00		1.00		1.00		1.00		1.00	
22		Code Compliance Officer	1.00		1.00		1.00		1.00		1.00	
22		Building Inspector/Plans Examiner	2.00		2.00		2.00		2.00		2.00	
20		Community Development Compliance Assistant	1.00		1.00		1.00		1.00		1.00	
17		Administrative Assistant Intern	1.00	0.75	1.00	0.75	1.00	0.75	1.00	0.75	1.00	0.75
<i>Change</i>			9.00 0.00	0.75 0.00	9.00 0.00	0.75 0.00	9.00 0.00	0.75 0.00	9.00 0.00	0.75 0.00	9.00 0.00	0.75 0.00
<b>Facilities Maintenance</b>												
22		Facilities Manager					1.00		1.00		1.00	
20		Maintenance Manager	1.00		1.00		1.00		1.00		1.00	
<i>Total</i>			1.00	0.00	1.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00
<i>Change</i>			0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
<b>Finance Department (includes Clerk of Court)</b>												
31		Director of Finance	1.00		1.00		1.00		1.00		1.00	
29		Assistant Finance Director	1.00		1.00		1.00		1.00		1.00	
26		Finance Manager	1.00		1.00		1.00		1.00		1.00	
22		Clerk of Court	1.00		1.00		1.00		1.00		1.00	
21		Purchasing Administrator	1.00		1.00		1.00		1.00		1.00	
20		Examiner	1.00		1.00		1.00		1.00		1.00	
20		Payroll Administrator	1.00		1.00		1.00		1.00		1.00	
19		Management Assistant	1.00									
19		Management Analyst			1.00		1.00		1.00		1.00	
18		Accounting Assistant	1.00		1.00		1.00		1.00		1.00	
18		Deputy Clerk of Court		0.73		0.75		0.75		0.75		0.75
17		Fiscal Technician	1.00		1.00		1.00		1.00		1.00	
<i>Change</i>			10.00 0.00	0.73 0.00	10.00 0.00	0.75 0.02	10.00 0.00	0.75 0.00	10.00 0.00	0.75 0.00	10.00 0.00	0.75 0.00

# EMPLOYMENT SUMMARY

Pay Grade	New Pay Grade	Department/Position	Final 2022		Final 2023		Final 2024		Proposed 2025		Proposed 2026	
			Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
<b>Fire Division**</b>												
31		Fire Chief	1.00		1.00		1.00		1.00		1.00	
29		Assistant Fire Chief / Deputy Fire Chief	1.00		1.00		1.00		1.00		1.00	
22	24	C.A.R.E.S Manager	1.00		1.00		1.00		1.00		1.00	
	22	Social Worker							1.00		1.00	
19		Fire Office Manager	1.00		1.00		1.00		1.00		1.00	
17		Administrative Assistant	1.00		1.00		1.00		1.00		1.00	
		Battalion Chief	5.00		5.00		5.00		5.00		5.00	
		Lieutenant	7.00		7.00		8.00		8.00		8.00	
		Firefighter	42.00		42.00		44.00		44.00		44.00	
** The City Manager is authorized to exceed the Fire Division strength table for a period of 12 months, but not exceed the current budget.												
Total			59.00	0.00	59.00	0.00	62.00	0.00	63.00	0.00	63.00	0.00
Change			1.00	0.00	0.00	0.00	3.00	0.00	1.00	0.00	0.00	0.00
<b>Information Technology Department</b>												
31		Director of Information Technology	1.00		1.00		1.00		1.00		1.00	
24		Applications Engineer	1.00		1.00		1.00		1.00		1.00	
24		Infrastructure Engineer	1.00		1.00		1.00		1.00		1.00	
22		Project Manager/Web Developer	1.00		1.00		1.00		1.00		1.00	
20		Systems Administrator	1.00		2.00		2.00		2.00		2.00	
Total			5.00	0.00	6.00	0.00	6.00	0.00	6.00	0.00	6.00	0.00
Change			0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



# EMPLOYMENT SUMMARY

Pay Grade	New Pay Grade	Department/Position	Final 2022		Final 2023		Final 2024		Proposed 2025		Proposed 2026	
			Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
<b>Parks and Recreation Department</b>												
31		Parks & Recreation Director	1.00		1.00		1.00		1.00		1.00	
25		Parks Development & Arts Superintendent	1.00		1.00		1.00		1.00		1.00	
24		Parks & Forestry Superintendent	1.00		1.00		1.00		1.00		1.00	
24		Recreation Superintendent	1.00		1.00		1.00		1.00		1.00	
22		Arts Manager	1.00		1.00		1.00		1.00		1.00	
22		Recreation Manager	1.00		1.00		1.00		1.00		1.00	
22		Aquatics Manager		0.84	1.00		1.00		1.00		1.00	
22		Parks & Forestry Supervisor	2.00		2.00		2.00		2.00		2.00	
22		Community Center Manager	1.00		1.00		1.00		1.00		1.00	
21		Recreation Supervisor	6.00		6.00		7.00		7.00		7.00	
21		Landscape Supervisor	1.00		1.00		1.00		1.00		1.00	
20		Community Events Coordinator		0.66		0.66		0.75		0.75		0.75
20		Rental Coordinator					1.00		1.00		1.00	
20		Aquatics Coordinator					1.00		1.00		2.00	
20		Parks and Forestry Specialist	4.00		4.00		4.00		4.00		4.00	
17		Administrative Assistant	3.00		3.00		3.00		3.00		3.00	
18		Parks and Forestry Technician	5.00	3.73	5.00	3.73	6.00	2.29	6.00	2.29	6.00	2.29
		Seasonal/PT Workers		29.01		29.01		29.39		69.64		69.64
		Safety Town (moved from Police in 2022)		1.06		1.06		1.16		1.16		1.16
			28.00	35.30	29.00	34.46	33.00	33.59	33.00	73.84	34.00	73.84
<i>Change</i>			1.00	1.06	1.00	-0.84	4.00	-0.87	0.00	40.25	1.00	0.00
<b>Police Division**</b>												
31		Police Chief	1.00		1.00		1.00		1.00		1.00	
24		Professional Standards Coordinator			1.00		1.00		1.00		1.00	
22		Crime Analyst			1.00		1.00		1.00		1.00	
20		Property Custodian/Court Liaison	1.00		1.00		1.00		1.00		1.00	
18		Police Records Specialist	1.00		1.00		1.00		1.00		1.00	
17		Support Specialist	3.00		3.00		3.00		3.00		3.00	
		Lieutenant	3.00		3.00		3.00		3.00		3.00	
		Sergeant	8.00		8.00		8.00		8.00		8.00	
		Police Officer	41.00		41.00		41.00		41.00		41.00	
		Special Project Intern		0.50		0.50		0.50		0.50		0.50
<b>**</b>			<i>The City Manager is authorized to exceed the Police Division strength table for a period of 12 months, but not exceed the current budget.</i>									
<b>Total</b>			58.00	0.50	60.00	0.50	60.00	0.50	60.00	0.50	60.00	0.50
<b>Change</b>			1.00	-1.06	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

# EMPLOYMENT SUMMARY

Pay Grade	New Pay Grade	Department/Position	Final 2022		Final 2023		Final 2024		Proposed 2025		Proposed 2026	
			Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
<b>Public Service Department</b>												
31		Public Service Director	1.00		1.00		1.00		1.00		1.00	
29		City Engineer	1.00		1.00		1.00		1.00		1.00	
26		Assistant City Engineer	1.00		1.00		1.00		1.00		1.00	
23		Engineering Coordinator	2.00		2.00		2.00		2.00		2.00	
23		GIS Administrator	1.00		1.00		1.00		1.00		1.00	
23		Electrical Supervisor	1.00		1.00		1.00		1.00		1.00	
20		Engineering Technician	4.00	1.44	4.00	1.44	4.00	0.96	4.00	0.96	4.00	0.96
20		GIS Analyst	1.00		1.00		1.00		1.00		1.00	
20		Utility/Engineering Technician	1.00		1.00		1.00		1.00		1.00	
19		Utility Locator					1.00		1.00		1.00	
19		Management Assistant	1.00		1.00		1.00		1.00		1.00	
19		Electrician/Traffic Technician	4.00		4.00		4.00		4.00		4.00	
Total			18.00	1.44	18.00	1.44	19.00	0.96	19.00	0.96	19.00	0.96
Change			0.00	0.00	0.00	0.00	1.00	-0.48	0.00	0.00	0.00	0.00
<b>Public Works Division</b>												
24		Public Works Service Manager	1.00		1.00		1.00		1.00		1.00	
23		Public Works Supervisor	3.00		3.00		3.00		3.00		3.00	
21		Fleet Maintenance Supervisor	1.00		1.00		1.00		1.00		1.00	
21		Performance Analyst	1.00		1.00		1.00		1.00		1.00	
20		Fleet Maintenance Lead Technician	1.00		1.00		1.00		1.00		1.00	
19		Fleet Maintenance Technician	4.00		4.00		4.00		4.00		4.00	
		Public Works Workers	20.00	1.73	20.00	1.73	20.00	1.73	20.00	1.73	20.00	1.73
Total			31.00	1.73	31.00	1.73	31.00	1.73	31.00	1.73	31.00	1.73
Change			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Grand Total</b>			<b>234.00</b>	<b>42.68</b>	<b>239.00</b>	<b>41.86</b>	<b>248.00</b>	<b>41.01</b>	<b>249.00</b>	<b>81.26</b>	<b>250.00</b>	<b>81.26</b>
Change			3.00	0.73	5.00	-0.82	9.00	-0.85	1.00	40.25	1.00	0.00

**Note:** As first authorized by Ordinance 88-2019, the Appointing Authorities are hereby given the authority:

- To amend the pay grade of any position contained in the budget, provided there has been third party review, and there has been sufficient appropriation in the
- To update the title of any position that neither changes the grade nor duties/description of the position.
- To temporarily exceed the strength table for a position for a period not to exceed 120 days. This authority is limited to a date certain due to retirement of the position or departure from employment in the position with the City. (see

# EMPLOYMENT SUMMARY

## 2025 Proposed Pay Grades (+2.5%)

Pay Grade	Hourly			Annualized**		
	Minimum	Mid point	Maximum	Minimum	Mid point	Maximum
14	\$ 20.7416	\$ 24.8899	\$ 29.0382	\$ 43,142.43	\$ 51,770.92	\$ 60,399.40
15	21.8248	26.1898	30.5547	45,395.57	54,474.69	63,553.80
16	23.1348	27.7618	32.3888	48,120.42	57,744.65	67,368.64
17	24.5224	29.4268	34.3313	51,006.53	61,207.83	71,409.14
18	25.9937	31.1925	36.3912	54,066.92	64,880.35	75,693.78
19	27.5536	33.0643	38.5751	57,311.54	68,773.80	80,236.30
20	29.2076	35.0491	40.8907	60,751.76	72,902.16	85,052.56
21	30.9592	37.1510	43.3429	64,395.15	77,274.18	90,153.21
22	32.8169	39.3803	45.9437	68,259.24	81,910.94	95,562.88
23	34.7861	41.7434	48.7006	72,355.15	86,826.18	101,297.21
24	36.8734	44.2481	51.6228	76,696.63	92,036.00	107,375.37
25	39.0861	46.9032	54.7204	81,299.05	97,558.63	113,818.44
26	41.8213	50.1857	58.5499	86,988.39	104,386.26	121,783.89
27	44.7495	53.6993	62.6492	93,078.86	111,694.59	130,310.31
28	47.8821	57.4586	67.0350	99,594.86	119,513.93	139,432.76
29	52.1915	62.7667	73.0682	108,558.40	130,554.69	151,981.76
30	56.8888	64.0219	74.6924	118,328.66	133,165.64	155,360.11
31	62.0088	76.5640	91.2134	128,978.24	159,253.08	189,723.92

\*\* - The pay of each employee (including contract employees) is based on an annualized method. The regular hourly wage is determined by dividing the annual salary by 2,080 hours unless otherwise provided by ordinance or collective bargaining agreements. Thus, in years where regular work hours exceed the 2,080 hours, annualized amounts could exceed the amounts included in this schedule.

# MASTER LIST OF FEES (Proposed)

Effective: January 1, 2024 2025

SECTION NO.	FEE TITLE	CATEGORY	CONSTRUCTION PHASE/TYPE	FEE	NOTATIONS
401.04	Sexually Oriented Business Establishment	City Manager	Registration	\$8,000.00	
401.04	Sexually Oriented Business Establishment	City Manager	Employee Initial Registration	\$25.00	
401.04	Sexually Oriented Business Establishment	City Manager	Employee Annual Renewal Registration	\$10.00	
401.05	Contractor Fire Hydrant Usage	Fire Division	Permit	\$75.00	
401.05	Underground Storage Tank Removal	Fire Division	Permit	\$250.00 per tank	
401.05	Open Burning	Fire Division	Permit	\$75.00	
401.05	Service Station Operation	Fire Division	Annual Fee	\$75.00	
401.05	Temporary Tents, Canopies, Membrane Structures	Fire Division	Permit	\$125.00	
401.05	Private Fire Hydrant	Fire Division	Permit	\$250.00 for up to 4 hydrants, then \$50 per additional hydrant	
735.01	Registration	City Manager	House Mover	\$100.00	Per License
735.02	Permit	City Manager	House Mover	\$100.00	Minimum
735.02	Permit	City Manager	House Mover	\$100.00	Each Additional Day
761.02	Permit	City Manager	Outdoor Entertainment	\$100.00	Per Event Day
711.01	Registration	Building	General Contractor, Electrician, Plumber, Sewer Builder, Driveway/Sidewalk, Warm Air Heating, Steam and Hot Water, Ventilation/AC, Refrigeration, Demolition, Tent	\$100.00	Per Registration
901.08	Permit	Building	New Driveway	\$100	New Curb Cut
901.08	Permit	Building	Replace Driveway	\$75.00	Replace Existing Curb Cut
6.09	Permit	Planning	Swimming Pool	\$300	Swimming Pool Fee
1300.08	Permit	Building	New Building (Residential)	\$194.00 plus \$24.00/100sf	For every 100-sf
1300.08	Permit	Building	New Building (Commercial)	\$194 plus \$26.00/100sf	For every 100-sf
1300.08	Application	Building	Addition/Alteration/Deck/Garage/Swimming	\$56.00 (Res) \$158 (Com)	Minimum fee— Additions/Remodeling
1300.08	Application	Building	New Building >200 SF	\$194	Minimum fee- New Building >200 SF
1300.08	Permit	Building	Detached Garage (Res & Com)	\$24.00/100-SF (Res) \$26.00/100-SF plus commercial plan review fee (Com)	For each 100 or fraction thereof.
1300.08	Permit	Building	Accessory Structure/Deck/Covered Patio		
1300.08	Permit	Building	Solar		
1300.08	Permit	Building	Addition/Alteration	\$14.50	For each \$1000 valuation or fraction thereof.
1300.08	Permit	Building	Basement/Interior Renovation		

Proposed Fee	
Change	Rationale
1% of construction value	Includes patios, fencing, outdoor structures associated with pool
0.5% of construction value	Moved \$194 application fee out, increased fees to be more in line
0.5% of construction value	with other communities as ours was substantially too low
Residential - \$75 Commercial - \$225	
\$225	
1% of construction value	
1% of construction value	
\$0	Waive permit fee to help owners recover costs quicker
Residential - 1.25% of construction value; Commercial - 0.5% of construction value	Reduce fees to be more in line with other communities as ours are substantially higher
Residential - 1% of construction value; Commercial - 0.75% of construction value	

SECTION NO.	FEE TITLE	CATEGORY	CONSTRUCTION PHASE/TYPE	FEE	NOTATIONS
1300.08	Permit	Building	Multiple (Addition, Interior, etc.)		
1300.09	Re-inspection	Building, HVAC, Electrical, Fire	Re-inspection	\$75.00	Each trip required to meet compliance.
1300.1	Plan Review	Building	Res. Plan Review	<del>\$56.00</del>	Residential work for which a building permit is required by code.
1300.1	Plan Review	Public Service	Comm. Plan Review	\$85.00/hour	Hours based on total review time by Engineering Staff.
1300.11	Plan Review	Building	Comm. Plan Review	varies	As incurred by commercial plan examiner.
1300.16	Administration	Building	Bldg. Card Replacement	<del>\$58.00</del>	Per card.
1300.2	Permit	Electrical	Wiring	<del>\$75.00</del>	Minimum fee.
111.1	Appeal	Code Compliance	Appeal	\$150.00	Appeal
111.1	Variance Application	Code Compliance	Appeal	\$275.00	Appeal
UDO 4.10	Appeal of BZAP decision		Appeal	\$500.00	Appeal
1300.20 (A/B/C/D)	Permit	Electrical	Wiring & Fixture	\$6.00	For first outlet or fixture
1300.2	Permit	Electrical	Wiring & Fixture	\$2.00	For each additional outlet or fixture
1300.20(F)	Permit	Electrical	Appliances	\$6.00	Domestic heat regulating equip. A/C venting, air circ. equip., domestic oil, coal, or gas burning equip., appliances, water heaters, electric heating devices, battery charging outfits, door openers, transformers.
1300.2	Permit	Electrical	Furnace	\$20.00	Furnaces using electric service for heating.
1300.20 (G)	Permit	Electrical	Signs	\$100.00	Each sign or display lighting installation.
1300.20 (H)	Permit	Electrical	Sound Equip. and Antenna	\$25.00	Sound equipment in theaters and halls. Radio receiving installations, antenna, ground connections, and receptacles.
1300.20 (J)	Permit	Electrical	Motors	\$15.00 per unit	Motors, generators, hot tubs, heat pumps, compressors, rectifiers.
1300.20(L)	Permit	Electrical	Service	\$40.00	Permanent/temporary service up to and including 250 amp.
1300.20(L)	Permit	Electrical	Sub-Panel	\$40.00	Per Sub-Panel
1300.20(L)	Permit	Electrical	Service	\$70.00	Permanent/temporary service between 250 – 400 amp.
1300.20(L)	Permit	Electrical	Service	\$100.00	Permanent/temporary service between 400 – 800 amp.
1300.20(L)	Permit	Electrical	Service	\$130.00	Permanent/temporary service greater than 800 amp.
1300.27(A)	Permit	Fire	Sprinkler	\$160.00	1-25 sprinklers. (Minimum Permit Fee)
1300.27(A)	Permit	Fire	Sprinkler	\$320.00	26-100 sprinklers.
1300.27(A)	Permit	Fire	Sprinkler	\$425.00	101-200 sprinklers.
1300.27(A)	Permit	Fire	Sprinkler	\$475.00	201-300 sprinklers.
1300.27(A)	Permit	Fire	Sprinkler	\$550.00	301-400 sprinklers.
1300.27(A)	Permit	Fire	Sprinkler	\$1.00	Each sprinkler over 400.
1300.27(D)	Permit	Fire	Automatic Extingishing Systems (CO2, Clean Agent, Wet & Dry Chemical, Foam)	\$125.00	Weight of agent up to 30 pounds.

Proposed Fee	
Change	Rationale
Residential - 1% of construction value; Commercial - 0.75% of construction value	
\$75	
\$75	
\$100	





