



City of
Upper Arlington



Municipal Program of Services

PROPOSED BUDGET FOR 2023-2024

DRAFT



November 7, 2022

President Brendan King
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 2023-2024 Municipal Services Program. As we navigate a series of economic challenges, including inflationary market conditions, supply chain delays and other lasting impacts from the COVID-19 pandemic, I am pleased to report that the City's fiscal position remains strong. We are mindful of the challenges presented by the current environment and the unknowns that may lie ahead. Just as we adjusted expenditures in recent years in response to the pandemic, the proposed 2023-2024 budget document presented here reflects 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, the cumulative effect of our proactive economic development program that has diversified our business base and voter support of an increase in the income tax rate to fund capital improvements.

The City's income tax continues to trend upward, serving as a positive source of support for many major operations and projects, changing our landscape and infrastructure for the better. Thanks to resident support of the .5% income tax increase, which took effect in 2015, combined with many new economic development investments, the City has realized approximately \$43.1 million in income tax dollars that have been invested directly back into the community. 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 61% in 2023, well above the policy requiring a 30% minimum.

2022 Highlights & Accomplishments

Every few years, the City undertakes a broad-based resident survey, to obtain feedback that is statistically representative of the entire community, to check that our service delivery is on track and to help us determine how best to allocate public funds. This process can also identify any issues requiring attention that might not currently be on our radar. Our 2022 Community Survey was conducted over the summer of 2022. In true UA fashion, participation in the statistically valid survey process and a subsequent online survey open to all was high, resulting in a report rich with insight on community sentiment. Some key takeaways:

- Our residents think Upper Arlington is a great place to live and raise a family, citing city, safety and recreation services as primary contributors to their satisfaction.
- Residents believe their local government is working well, City officials are trying to do the right thing, and they get great value for their city tax dollars.
- Satisfaction with solid waste services jumped significantly from 2017, a sure stamp of approval for our move to automated collection, standardized containers and a biannual billing process.
- Satisfaction also increased notably for sidewalk maintenance, street repair and recreation programs and classes.

As we have been able to address areas of concern brought to light through past surveys, and as we continue to focus on meeting and enhancing residents' day-to-day service needs, we are well on our way to achieving an organizational goal – enabling community members to focus on what matters most in their lives. Two broader areas of concern that clearly matter to our residents have emerged:

- They are worried about growth in the Columbus region and how that is impacting density, as well as housing affordability and availability in Upper Arlington.
- A lack of diversity in the community and a desire to attract more diverse residents is top of mind for many.

While the City cannot single-handedly solve these issues, we can continue to encourage dialogue with our residents, local and regional organizations to seek out innovative ways to help move the community forward. That said, these issues have been on our radar for some time, and we are already doing our part to give them the attention they deserve.

Relative to the pressures of regional growth, our commercial districts, such as Lane Avenue and Kingsdale, already reflect a conscious shift toward more dense, mixed-use communities, blending new housing options with office, retail and restaurant uses. A City Manager Policy on Neighborhood Compatibility has been developed to provide a clearer understanding of the standards and regulations that are applied when substantial additions or new homes are proposed in established neighborhoods. Most recently, the City has been undertaking a public engagement and review process relative to possible zoning revisions for a portion of the Office and Research District located on the south side of Henderson Road. The concept under consideration would be to rezone this area as a Planned Mixed Office District (PMOD) with the intent of retaining a significant amount of office space, while allowing for a limited number of additional uses, such as residential and retail, as redevelopment projects occur.

Relative to diversity and opportunities for advancing Upper Arlington as a welcoming community, City Council's formation of the Community Relations Committee (CRC) in 2020 has helped to set us on an important path. With input from the CRC, we are incorporating diversity, equity and inclusion practices into how we do business – from purchasing and contracts to employee recruitment and internal policies. In 2022, we launched the first round of a Community Relations Innovations Small Grant program designed to encourage community groups to incorporate programs or events that support the CRC's goals, with Rainbow UA receiving support for its UA Pride event, and the Upper Arlington Schools receiving funding for their Longest Table event. An Upper Arlington Perceptions Assessment process was conducted in 2022, from which a series of recommendations emerged designed to attract diverse residents, businesses and workers to UA, and to ensure new residents feel welcomed and included in the community.

For the 14th consecutive time, the City has achieved exceptional financial ratings from two national agencies for two bond issuances. For an issuance of general obligation bonds to fund a portion of the 2023-2024 Capital Improvement Program, Moody's Investors Service assigned the top rating of Aaa, and S&P Global assigned its top rating of AAA. For an issuance of non-tax revenue bonds to finance infrastructure improvements at the Kingsdale Redevelopment Project – namely funding for the structured parking – Moody's assigned an impressive rating of Aa1, and S&P Global assigned its top rating of AAA. 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.

In 2022, the City completed its ninth year of an expanded 10-year Capital Improvement Program. This included: full street reconstruction projects on sections of eight streets; the start of the first phase of improvements to Fishinger Road, to include new waterline, full street reconstruction, new sidewalks and a shared-use path; the final phase of work on McCoy Road; street maintenance work on sections of 17 streets; doubling our typical investment for year five of the Sustainable Sewer Solutions Program to ensure the City is keeping our sanitary sewer lines clear and well maintained; a new sidewalk on the west side of North Star Road between Zollinger and Fishinger roads; and traffic calming, parking and accessibility improvements in the neighborhood around the UA High School.

Additional capital investments included:

- Through a partnership with the Upper Arlington Lacrosse Association (UALA), the City reconstructed the multi-sport court at Sunny 95 Park, expanding the facility to accommodate box lacrosse in addition to roller hockey and basketball. UALA's financial contribution allows us to make these improvements at a fraction of the cost.
- Renovations of the south wing of the Municipal Services Center began in 2022, focused on the Police Division and City Attorney's Office, a project that will continue into the New Year.

We are on the cusp of realizing a once-in-a-lifetime goal for many community members – a centrally located Community Center at Kingsdale that will meet the health, wellness, recreational and fitness needs of our community for decades to come. Early in 2021, the Community Center Feasibility Task Force ended its 18-month study process, concluding that a Community Center was feasible. City Council concurred with this finding, passing the necessary legislation to place a Community Center issue on the ballot and to put in place the necessary funding mechanisms in the event the ballot issue passed. On May 4, 2021, the Community Center ballot issue passed by approximately 80%.

With this pledge of support from residents, the City transitioned to next steps. Pizzuti Solutions was selected as the City's Owner's Representative, serving as our in-house experts to help develop details for the Community Center and to monitor the work of all other contractors. In August, City Council authorized a contract with the architecture and design team of MSA Sport and Perkins & Will to lead a detailed design process that has included extensive opportunities for resident participation. Next steps include a construction bidding and selection process, to be followed by a groundbreaking tentatively scheduled for the first quarter of 2023, with construction expected to take approximately one year to complete.

Concurrent with the City's work to move the Community Center project from vision to reality, the Upper Arlington Community Foundation launched its fundraising initiative to gain the private sector's support, making two major announcements in August 2021: The Capital Campaign Committee Honorary Chairs are Bill Hoskett and his son, Brad, along with Wendy Gomez and her daughter, Kate; and the exciting news of a lead gift of \$2 million from Loanne Crane in honor of her late husband, Bob. Community support has been extremely positive, with the campaign reaching approximately \$7 million of its \$8 million goal by the fall of 2022.

In the development arena, progress was made on the following projects in 2022:

- The Lane II project on Lane Avenue was completed, comprised of the Westmont on Lane apartments, townhomes, office and retail/restaurant space, and the community's second hotel.
- The Arlington Gateway project at the southeast corner of Lane Avenue and North Star Road has made significant progress. This project includes ground floor retail and restaurant uses, 225 apartments on five floors, and an additional five floors with 139,000 square feet of office space, along with structured parking. With a targeted completion toward the end of 2024, to date, approximately 75% of the Class A office space has already been leased.
- The exterior of the senior living building at the Kingsdale redevelopment project is almost complete, and work has begun on the seven-story building that will house 325 apartments, structured parking and townhouses fronting Northwest Boulevard.
- A rezoning request for three residential properties at the northeast corner of Fishinger Road and Fairlington Drive made its way through the public review process, with ultimate approval for the Scioto Villas development of 15 condominiums.

To date for 2022, the combined review and inspection of commercial and residential construction projects has generated a construction value of \$152 million, representing the third highest value in the City's history. Included in this are 27 new homes, renovations for the Littleton's Market at Tremont Center, and a Goldfish Swim School.

In 2022, an assessment process was initiated for the Police Division. The resulting Police Operations and Data Analysis report highlighted the strengths of the division. When compared with other communities, the data shows that UA is very safe, with one of the lowest crime rates. The division's community relations activities far exceed those offered by similar sized agencies. Also of note, the division is ahead of many agencies in its commitment to regular data analysis that includes a review of bias-based policing patterns in support of the division's commitment to accountability, fostering relationships and building trust with all the communities it serves. A notable theme to emerge from the study was the need for additional civilian positions to support the work of sworn officers, a challenge that has increasingly impacted operations over the years. For example, while the City's partnership with Dublin's Northwest Regional Emergency Communications Center for the provision of 911/dispatching services has been extremely successful, an unintended consequence has been the reallocation of various administrative responsibilities to sworn officers, taking time away from patrol.

Looking Ahead

The 2023 Capital Improvement Program represents another busy year for construction projects, which include: Approximately \$1.4 million Street Reconstruction projects on sections of Haviland, Malvern, Suffolk and Welsford roads, Merriweather Drive and Oakridge Court; \$800,000 in Street Maintenance projects on sections of 13 streets; additional traffic calming projects in the neighborhood surrounding the UA High School; continued work on Phase 1 and the start of Phase 2 of the Fishinger Road Reconstruction Project – including a new waterline, new sidewalks, a shared-use path and improved streetlights; a new shared-use path on the section of Lane Avenue, from Asbury Road to Riverside Drive, as part of efforts to provide connections to the Quarry Trails Metro Park; and the 2023 area identified for Sustainable Sewer Solution Program improvements. Parks capital improvements include major renovations to the western athletic fields in Northam Park, the reconstruction of six court at Northam Park Tennis, and a new waterline at Thompson Park.

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

Revenue Highlights

- Overall revenues are projected to increase by approximately 11.5% for the 2022 projections. This is primarily related to projected increases in income tax receipts and grant revenues awarded for various construction projects.
- Income tax receipts have remained strong. It is expected that receipts will approach the \$40 million mark by the end of 2022, which mean annual receipts have essentially doubled since 2015. The City is projecting increases of 2.75% in 2023, plus additional increases come for economic develop projects such as the Gateway development on Lane Avenue. Total projections for 2023 are \$41.6 million.
- After issuing a request for proposals, Local Waste Services emerged as the best option for a second five-year contract for Solid Waste services, with a fee increase necessary with the start of the New Year. Comparable to the rates being charged in other communities, a typical household will be billed \$300.50 per year, or \$150.25 per six-month billing cycle, and qualifying senior households will be billed \$272.00 per year, or \$136.00 per billing cycle.
- The Parks & Recreation Department is implementing incremental annual fee adjustments for outdoor pools and tennis.

Expenditure Highlights

This budget continues our impressive record of cost control from recent years. Total proposed appropriations for 2023 operating expenditures are 3.13% above the currently projected 2022 budget. 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:

- \$40,000 for community grant programs, such as the Community Relations Innovations Small Grant Program.
- A \$285,000 increase in the City's contract with the Northwest Regional Emergency Communications Center (NRECC) for the provision of emergency/911 dispatching services.
- An increase of \$60,000 for the Parks & Recreation Department's new Integrated Turf Management Program, which takes a flexible, site-specific approach to maintaining the turfgrass on our sports fields to reduce the risk of injury and exposure to treatment materials while improving playability.
- Approximately \$2.5 million has been budgeted for our capital equipment needs, such as a new medic unit for the Fire Division, several vehicles for Police, a new bucket truck and a utility turf sprayer. This includes nine items that could not be purchased in 2022 due to supply issues.
- Renovation and maintenance work for our public facilities continues to be a priority in 2023, to include a new heat pump at the Public Service Center, a new generator at Station 71, and a new generator and restroom renovations at the Municipal Services Center.

Highlights of some personal services adjustments include:

- We propose increasing pay ranges for non-union employees by 5% and request an overall budget of 6% for wage increases to allow for some combination of base increases, merit increases for high performance employees and other adjustments.
- Contract negotiations are in process for the Fire Division union for a start date of 2023. As a result, 2023 budgeted amounts do not reflect the funds necessary to cover any increases.
- The current Police Division union contract provides for 3% increases annually in 2023 and 2024.
- The Teamsters contract for Public Works Division employees reflects a 2.75% increase in 2023, with contract negotiations pending for 2024 and beyond.
- Several new positions are proposed: a Communications Specialist in the City Manager's Office, primarily in preparation for the increased communications and marketing needs that will arise with the Community Center; A Systems Administrator in the Information Technology Department to support Police and Fire innovations along with the Community Center; two civilian positions in the Police Division in response to the recommendations of the Police Operations Study – a Professional Standards Coordinator and a Crime Analyst position; and expanding a part-time Aquatics Manager position to fulltime.
- In keeping with national trends, the City's healthcare costs will increase by 14.59% in 2023, with the employee share of the costs continuing at 12%.

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 2023-2024 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



City of
Upper Arlington®

MUNICIPAL PROGRAM OF SERVICES OVERVIEW

The Municipal Program of Services (MPS) is the City's biennial budget document that serves as a policy document, as an operations guide, as a financial plan, and as a communications medium. This document is 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 2021 - 2022 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 the budget document as a whole (Overview Summary), major revenues, major expenditures, and debt obligations. These summaries will provide information and on the proposed amounts for 2023 and 2024 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 2023 and 2024, as well as, actual information for calendar years 2019 through 2021, amended/projected budget amounts for 2022, and projections for years 2025 through 2027. 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 will be discussed further 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 2023 and allocates the revenue and expenditures between the categories of operations and capital to show each category's level of sufficiency (2024 will be presented in this format in the biennial update). The different types of funds and operations will be discussed further in the *Overview Section*.

MUNICIPAL PROGRAM OF SERVICES OVERVIEW

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 2023 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 2021-2022; upcoming priorities, and four years of financial information.

Next, the *Capital Section* includes a list of items included in the 2023 proposed capital equipment budget, with the funding sources, and the details of the proposed ten-year capital improvement program. It is important to note that the City budgets capital equipment purchases annually. Therefore, the department pages include only the funding for the proposed 2023 capital equipment budget.

The last section is the *Appendix*. 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

The final MPS is updated to reflect City Council action with respect to revenue and expenditure recommendations. The actual results of 2022 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 will hold three public meetings regarding the proposed 2023-2024 budget. These meetings will provide City Council the opportunity to discuss and ask questions on the proposed budget prior to formally authorizing. Additionally, these meetings provide the public an opportunity to address the proposed budget.

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

- November 7, 2022
- November 14, 2022
- November 21, 2022

The first meeting will provide a high-level overview of the proposed two-year budget along with a detailed discussion of the capital improvement program. The second meeting will be focused on the operating and capital equipment sections of the proposed budget. The third and final meeting will be left to address any open or pending items.

{Insert description of substantive changes from proposed budget. If none, insert "There were no substantive differences between the proposed and approved budgets."}

Budget Execution

Once 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>		
June 2022	June 13	Adoption of Tax Budget
	June 30	Finance begins mid-year review of 2022 operating and capital budgets
August 2022	August 10	Finance initial projections completed for 2023 - 2024 budget
	August 15	Finance distributes initial 2023-2024 projections along with capital request forms to departments
	August 24	Passage of 2022 mid-year appropriations.
September 2022	September 9	Departments return operating and capital requests to Finance
October 2022	October 10-14	City Manager/Department head budget meetings
	October 16-22	City Manager/City Council pre-budget meetings
November 2022	November 7	First Council budget hearing
	November 14	Second Council budget hearing
	November 21	Third Council budget hearing
December 2022	December 12	Passage of 2023 - 2024 draft MPS, 2023 appropriation ordinance, and 2022 final appropriate and transfer ordinance

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 bases 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.

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.

MUNICIPAL PROGRAM OF SERVICES OVERVIEW

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.

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.

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

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, 2021.

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, 2021

Christopher P. Morrill

Executive Director

LIST OF ELECTED AND CITY OFFICIALS

CITY COUNCIL - 2022

President/Mayor	Brendan T. King – <i>term expires 1/8/2024</i>
Vice President/ Vice Mayor	Brian C. Close – <i>term expires 1/12/2026</i>
Council Member	Kathy Adams – <i>term expires 1/12/2026</i>
Council Member	Ukeme Awakessien Jeter – <i>term expires 1/12/2026</i>
Council Member	Jim Lynch – <i>term expires 1/12/2026</i>
Council Member	Michaela Burriss – <i>term expires 1/8/2024</i>
Council Member	John J. Kulewicz – <i>term expires 1/8/2024</i>



Left to Right: Michaela Burriss, Jim Lynch, Brendan T. King (President), Kathy Adams, Brian C. Close (Vice President), John Kulewicz, Ukeme Awakessien Jeter

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

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

LIST OF ELECTED AND CITY OFFICIALS

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

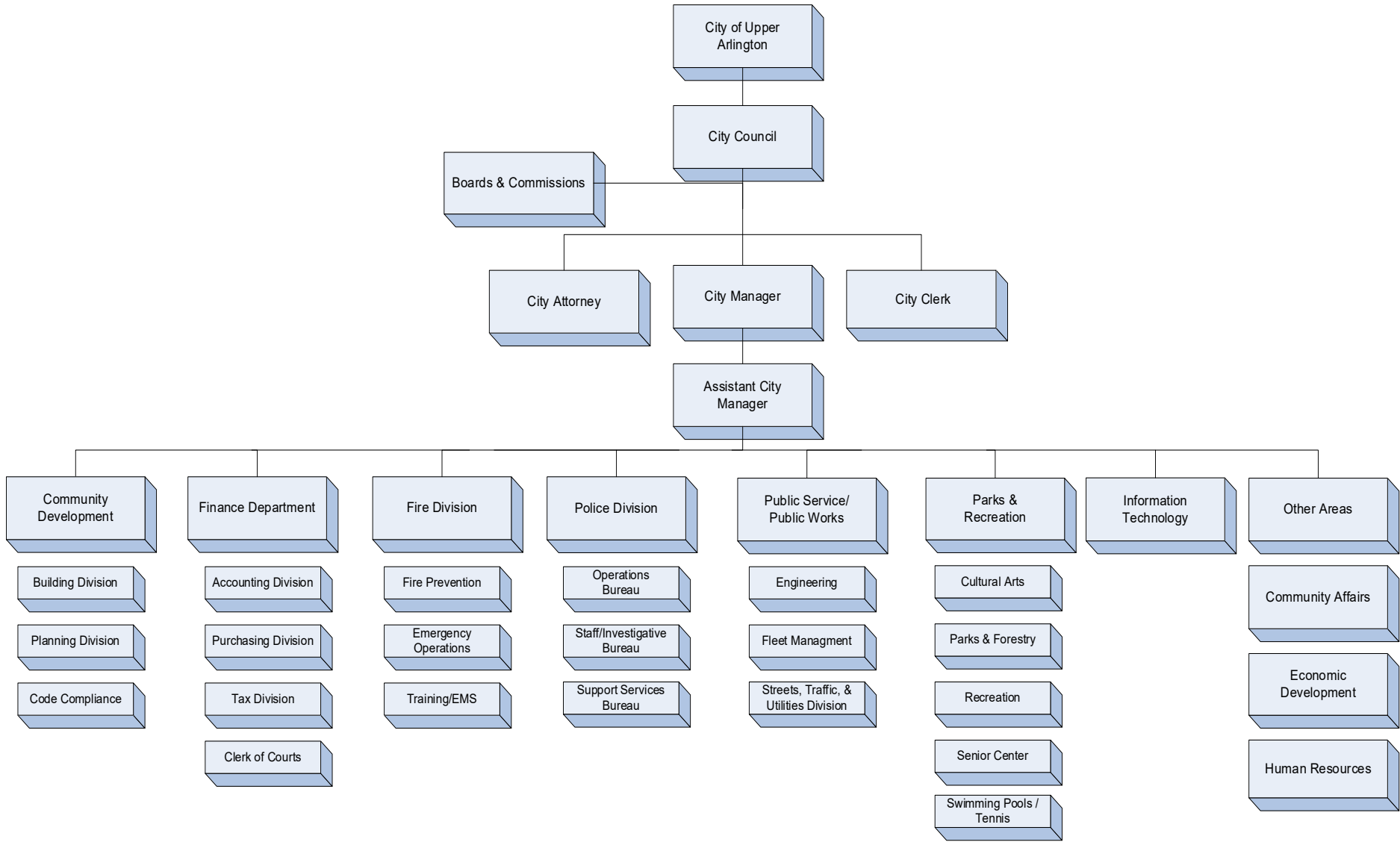
APPOINTED OFFICIALS

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
Economic Development Director	Joseph Henderson
Finance Director	Brent Lewis
Fire Division Chief	Lyndon Nofziger
Human Resources Director	Abby Cochran
Information Technology Director	Jeff Kasson
Parks & Recreation Director	Deborah McLaughlin
Police Division Chief	Steve Farmer
Public Service Director (Interim)	Gary Wilfong

ORGANIZATIONAL CHART



COMMUNITY PROFILE

The City of Upper Arlington is a first ring, primarily residential suburb of Columbus, Ohio. Founded in 1918, and just under 10 square miles in size, Upper Arlington is called home by more than 36,000 residents. They value the City's strong sense of tradition and community, excellent school system and beautiful neighborhoods with mature street trees that compliment a range of housing sizes and styles from historic to contemporary, condominiums to single-family homes, catering to many income levels.

Over the decades, the community has often been a leader in setting the standard for quality-of-life expectations. The City boasts an extensive and well-used network of community parks with a rich variety of active and passive recreational opportunities. Community gatherings and celebrations are the standard, not the exception here, including a resident-driven Fourth of July parade and festival, the region's premier one-day arts festival on Labor Day, summer concerts and more.

In 2022 the City conducted a community survey to quantify resident satisfaction with Upper Arlington. Key takeaways include:

- 98% think UA is a good or excellent place to live
- 96% said it is a good or excellent place to raise a family.
- 93% of residents think City services are excellent or good.

As Central Ohio grows over the coming decades, Upper Arlington will continue to be a leader in the region working with organizations and individuals to make new (and newer) residents part of the fabric of our UA while also looking for ways to invite people who might not have thought of calling UA home in the past to join us.

SAFEST CITY IN OHIO and the **14TH SAFEST CITY IN THE NATION**
by MoneyGeekin 2022

Ranked **27th BEST HIGH SCHOOL IN OHIO** by usnews.com in 2022.



Founders Ben & King Thompson purchased the original 840 acres that would later become Upper Arlington.

1913

Upper Arlington was incorporated as a village, with a population of just 20.

1918

The population reached over 3,000, and continued to grow as WWII servicemen and their families moved to the suburbs.

1939

The City of Upper Arlington was chartered with a Council-Manager form of government.

1956

The City of Upper Arlington celebrated its Centennial by memorializing the year with a series of signature events and legacy projects.

2018

Development of UA was halted to accommodate 8,000 National Guard troops who used the site as a training camp.

1916

The Mallway business district, now part of the historical district, was conceptualized.

1920

Upper Arlington became a city.

1941

The population reached all-time high of 38,000.

1970

The Upper Arlington Historic District, or "Old Arlington" was placed on the National Register of Historic Places.

1985

COMMUNITY PROFILE

MUNICIPAL GOVERNMENT

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

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

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



MUNICIPAL GOVERNMENT QUICK FACTS

General City Information:

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

General Administration:

- Municipal Buildings 1

Parks and Recreation:

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

Public Safety:

- Fire Stations 2
- Police Stations 1

Public Service:

- Paved Lane Miles 346
- Signalized Intersections 51
- Street Lights 1,811
- Public Service Buildings 1

COMMUNITY PROFILE

POPULATION

Upper Arlington's population decreased after its peak of 38,000 in the 1970s, however, population has increased moderately since 2010 by about 5.0% (or 1,452 residents). Total population was estimated to be 36,800 (2022 Census) and comprised of a slightly higher percentage of females (19,481) than males (16,805).

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

Upper Arlington has a relatively high percentage, 17%, of residents falling into the 65+ age bracket. Within the next 10-15 years the City will see a significant increase in the number of residents moving into this age bracket.



SCHOOLS & EDUCATION

Upper Arlington Schools are consistently rated among the best in the nation. To this point, U.S. News & World Report ranked Upper Arlington High School 27th out of Ohio high schools. While Upper Arlington Schools serve over 6,100 students annually, the community is also home to parochial and private schools.



Schools in Upper Arlington:

Public-Early Childhood Schools*	1
Public-Elementary Schools	5
Public-Middle Schools	2
Public- High School	1
Total Public Enrollment	6,100
Parochial Schools	2
Private Schools	1

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

COMMUNITY PROFILE

EDUCATIONAL ATTAINMENT

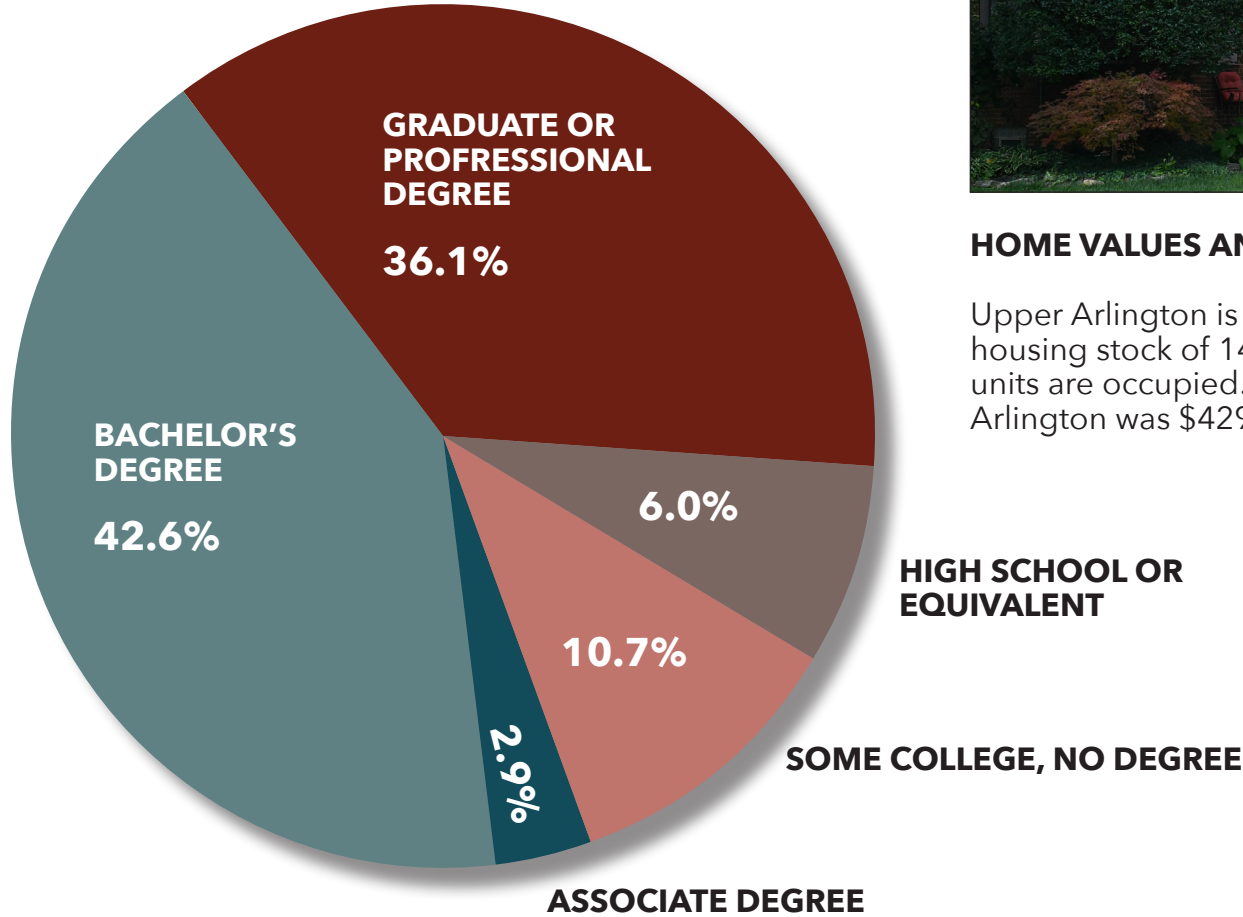
In addition to excellent primary and secondary schools, Upper Arlington residents also enjoy access to a variety of institutions of higher education, including The Ohio State University.

The percentage of the City's population which has attained a bachelor's degree or higher, 78%, considerably more than the state and national averages of 28.9% and 41.9% respectively.



HOME VALUES AND OWNERSHIP

Upper Arlington is a primarily residential community, with a housing stock of 14,831 units; approximately 95% of those units are occupied. In 2020, the median home value in Upper Arlington was \$429,100 with an 78.9% owner occupancy rate.



COMMUNITY PROFILE

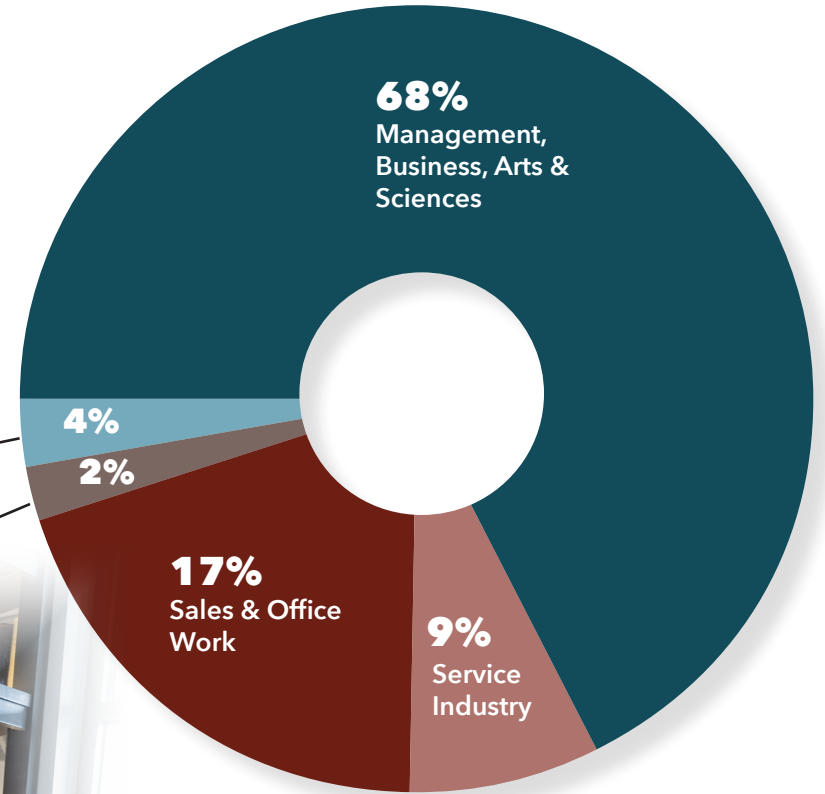
ECONOMICS

The median household income in Upper Arlington is \$124,688, which is significantly higher than the State of Ohio average of \$58,116. The City's median household income is also one of the highest in the area, compared to the City of Westerville at \$92,287 and the City of Dublin at \$138,372.

UNEMPLOYMENT

According to the United States Department of Labor, in 2022, Upper Arlington's average unemployment rate for the year was 3.6% compared to an average rate of 4% for the State of Ohio.

PREDOMINANT OCCUPATIONS



GUIDING POLICIES

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

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

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

- ✓ *Community Appearance* – Enhance the beauty of our neighborhoods, natural surroundings, and architectural amenities. Preserve these qualities within the residential and commercial settings along lighted sidewalks, streets, parks, and in other gathering places.
- ✓ *Economic Development (Economy)* – Emphasize high quality jobs and businesses, collaborative partnerships, and enhancement of the local tax base, while respecting the residential character of the community and creating a stronger and more diverse economy.
- ✓ *Implementation* – Emphasize accountability, monitor fiscal soundness and appropriate regulations, and foster the involvement of citizens, civic organizations, institutions and the business sector in the effective implementation of the Master Plan.
- ✓ *Housing* – Facilitate the provision of a full range of housing that is well built and well maintained and that utilizes old and new housing stock to accommodate people of all ages in a setting convenient to their needs.
- ✓ *Community Facilities* – Maintain and develop existing and proposed community facilities that meet the population's health, recreation, social, cultural, and other needs. Additionally, they should be safe, attractive, well-maintained, and emphasize integration and accessibility to all ages.



GUIDING POLICIES

- ✓ *Community Services* – Provide high quality, cost effective community services – from infrastructure maintenance to leisure opportunities – that are responsive to the needs of a diverse, multigenerational population, and delivered within a safe environment.
- ✓ *Land Use* – Recognize the City’s residential character while enhancing community redevelopment and revitalization, including town centers, community focal points, mixed housing, open/green space, and quality commercial development that serves the community’s needs.
- ✓ *Transportation* - Provide a comprehensive network that is safe, convenient, and accessible to the entire community.

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

FINANCIAL POLICIES:

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 August 2022. 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 5 year operating forecast.
3. The operating budget will be compiled in a manner to maintain as close as possible the existing level of services to the City.
4. The General Fund undesignated fund balance cannot be used to fund newly created operating expenditures or projects that are ongoing in nature.

GUIDING POLICIES

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

Reserve Policies

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

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

Capital Improvement Program Management Policies

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

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 and to define best practices for minimizing debt payments and issuance costs while retaining the highest credit rating possible, and maintaining full and complete financial disclosure and reporting.

1. Cash funding is recommended under the following circumstances:
 - a) To finance purchases of assets whose lives are five years or less;
 - b) To finance recurring maintenance expenditures (e.g., street repair vs. street reconstruction);
 - c) When market conditions are unstable or offer historically high interest rates.
2. Short-term debt is appropriate under the following conditions:
 - a) Pay As You Go: Certain projects in the capital plan are best suited 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 under the following conditions:

GUIDING POLICIES

- i. Notes are used as a temporary funding source prior to and in anticipation of the completion of a bond sale;
 - ii. The immediate need for financing is less than \$5 million.
3. Long-term capital asset financing is appropriate under the parameters set forth below. No single guideline stands alone; they must all be considered under the then-current circumstances and in relation to the others. Also, the guidelines are instructive and not directive in nature, and are therefore intended to be flexible to react to the changing conditions of the capital markets. The guidelines are as follows:
- a) Variable rate bonds or short-term notes are standard funding sources for long term financing under the following certain conditions:
 - i. When either type of security is used for long-term financing, the City will schedule annual principal redemptions similar to the payments typically structured for a fixed-rate bond issue that conforms to the City's fixed-rate debt policy bond guidelines;
 - ii. To minimize overall interest rate risk, the principal amount of variable rate bonds and short-term notes outstanding at any one time will be generally restricted to not to exceed twenty percent (20%) of the City's overall outstanding debt.
 - b) Long-term bonds are recommended for projects with useful lives of ten years or longer and for amounts of \$5 million or greater.
 - c) Tax supported debt funding will be considered as long as the ratio of available capital fund dollars to all similarly funded debt payments, projected forward seven years, does not fall below two to one. (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 bond anticipation notes.)
 - d) 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.
 - e) Long-term fixed-rate bonds are considered especially recommended 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 considered less attractive when average rates for the index are at or above one hundred and fifteen percent of the twenty-year average.
 - f) 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.

GUIDING POLICIES

- g) 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.

✓ *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.

GUIDING POLICIES

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

✓ *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 Division.
2. The City provides use of technology, e-mail, networks and networking, and Internet access to assist employees in conducting of City business. The City monitors the usage of technology.
3. Employees are asked to sign a document certifying they have received a copy of the Information Technology Use Policy.
4. The City adopted a "Red Flag" policy in 2010. The sensitive information policy outlines procedures to protect confidential information for employees and customers of the City.

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

OVERVIEW SUMMARY

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 2023, approximately 54% of the revenues and 79% of the operating expenditures, or 27% of overall expenditures, are captured through this fund. These percentages have remained relatively consistent over the years. However; the operating expenditure percentage dipped in 2020 as a result of reduced spending and the shifting of spending to restricted funds as a result of the pandemic and receiving federal Cares Act funds. Additionally, the total expenditures percentage has continued to fall (or fluctuate) as a result of the City's focus on CIP 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 projects that are ongoing in nature. Additionally, the General Fund must maintain a contingency (restricted) reserve equal to thirty percent of the current year General Fund operating budget. This contingency reserve may be used to offset unanticipated revenue shortfalls and/or unexpected expenditure increases or for unanticipated and/or inadequately budgeted events threatening the 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 the streets.

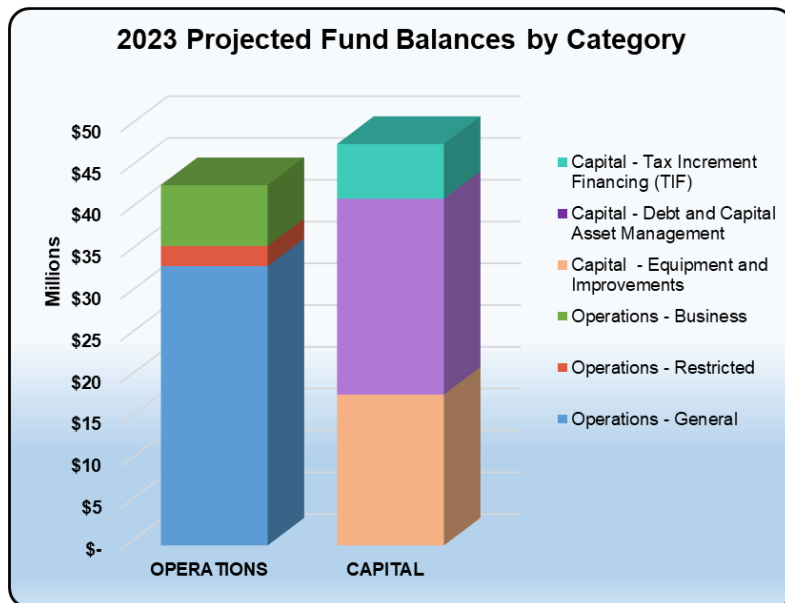
The General Bond Retirement Fund is a debt service fund for the payment of debt. The primary resource of revenue within the debt service fund is cash transfers from the Capital Asset Management Fund and various other funds responsible for repaying outstanding debt. Also, though not currently applicable, 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 2023 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.

OVERVIEW SUMMARY

- *General Operations* – The general operations category includes funds whose resources are either unrestricted (available for use of any City activity deemed appropriate by Council) or are directly related to the City's general operations. This category is dominated by the City's General Fund, whose fund balance consists of both unrestricted balances and a reserve (restricted funds), set by the City's financial policies at 30% of the annual operating budget. With the 2023 adopted budget, the general operations are expected to see an increase in fund balance over the next several years, primarily as a result of projected increases to the City's largest revenue source – income tax.
- *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. Like the other categories the overall fund balance in this category is projected to decline over the next several years as debt payments come due for infrastructure. User fees are set at rates to cover the cost of operations and/or maintenance of the intended services. However, when those fees are insufficient, the General Fund is required to subsidize the operation. The water surcharge, sewer surcharge, and stormwater fee are determined to be adequate for 2023. However, increases to the solid waste fee and swimming pool fees have been proposed. The fee increases are related to a new five-year solid waste hauling contract going into place in 2023 and swimming pool rates being adjusted to market rates and to cover operating costs.

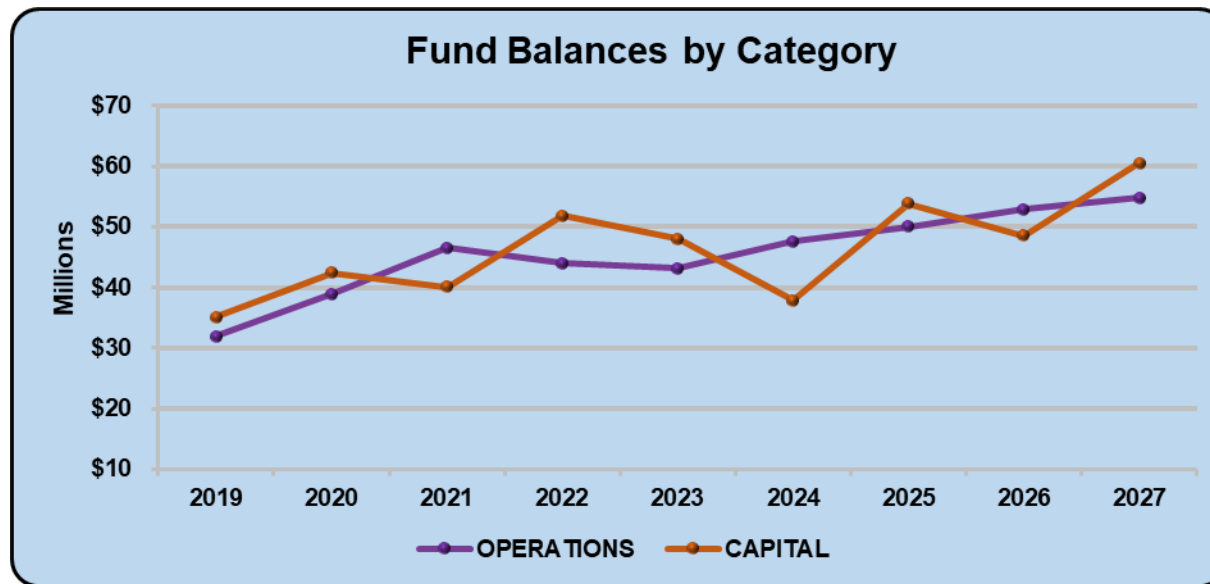
The projections in the Water Surcharge, Sewer Surcharge, and Stormwater Management Funds show declining balances in future years due to the funds paying for representative portions of projects included in the CIP. The Swimming Pool Fund also shows declining balances as a result of projected expenditures growing at a faster rate than projected revenue growth. 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.

MUNICIPAL PROGRAM OF SERVICES OVERVIEW

- *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.
- *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 Community Center.

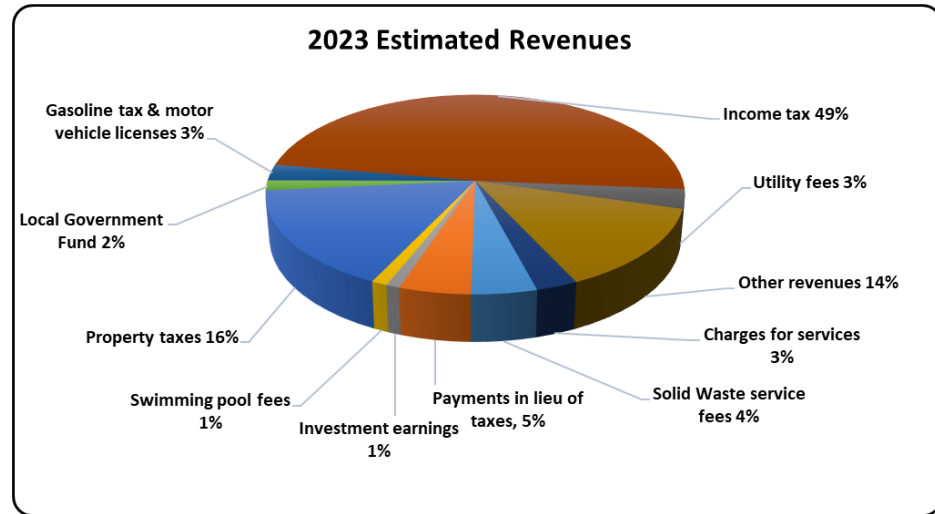


REVENUE SUMMARY

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:

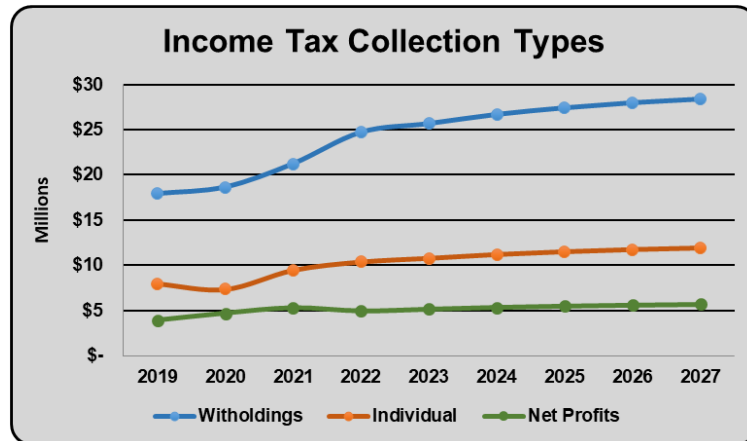
- Appropriate City and State laws
- Rates
- Demographics
- Local and regional economic conditions

The following pages provide estimates of the major revenue sources of the City. Actual data is presented for 2019 through 2021 and projections are provided for the years 2022 through 2027.



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 for 2023 are broken out into the following major categories.

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 2023 budget includes an estimate of \$41.6 million for income tax revenue. This amount represents 49% of overall revenues and 61% of General Fund revenue estimates. The proposed 2023 estimate represents an increase of 4% as compared to the current 2022 estimate. This increase, and future increases, is 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.

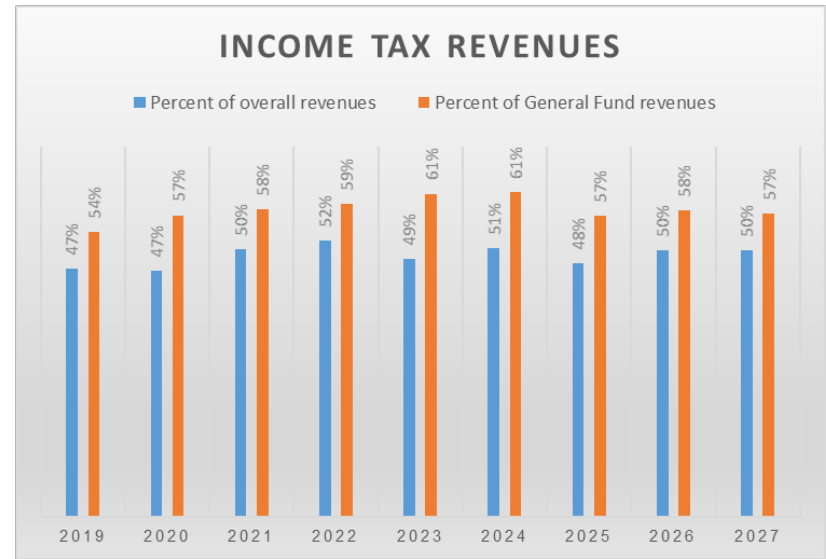
Property Tax

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 2017, while the three-year update was completed in 2020. During this series of appraisal the City experienced an approximate 31% percent growth in property valuation, taking it to a total of \$2,296,386,080. The growth can be attributed to a booming market in Central Ohio and a continued reinvestment in both residential and commercial properties within the City.

The City's 2022 property tax levies, which will be collected in 2023, are essentially the same as the previous year. The one difference is the voted Police and Fire Pension Fund levy *decreased* from .97 mills to .89 mills. This reduction was authorized by the voters on November 2, 2021. This voted levy was a five-year renewal that is expected to generate \$1.4 million annually.

<u>Mills</u>	<u>Purpose/Fund</u>
3.90	General Fund
0.30	Police Pension Fund
0.30	Fire Pension Fund
0.89	Police and Fire Pension Fund (voted)
0.50	Capital Equipment Fund

With the exception of the Police and Fire Pension Fund voted levy (millage) noted above, all the levies noted above are considered to be permanent levies. This means that the revenues associated with these permanent levies fluctuate as the City's valuation increase or decreases. While the General Fund millage can be used for any of the City's operations, the Capital Equipment Fund millage is restricted to pay for capital expenditures and the Pension Fund mills are restricted to pay for the related pension costs.



REVENUE SUMMARY

The voted levy is used to pay 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.

While a very important revenue stream to the City, only 8% of the total property taxes paid by residents fund the City's services. Property taxes collected also support operations of the Upper Arlington Schools, Franklin County, Columbus State Community College, and the Upper Arlington Library. The projected total property tax receipts for 2023 is approximately \$13.9 million.

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. This program has seen several reductions throughout the years. Prior to 2011, the City was receiving over \$2 million in annual distributions. Since then, the City's level of funding has held steady at approximately \$1 - \$1.2 million annually, or around 2.2% - 2.5% of the amount allocated for Franklin County. The City expects to see a slight increase in 2023, and beyond, as reflected with an estimate of almost \$1.4 million.

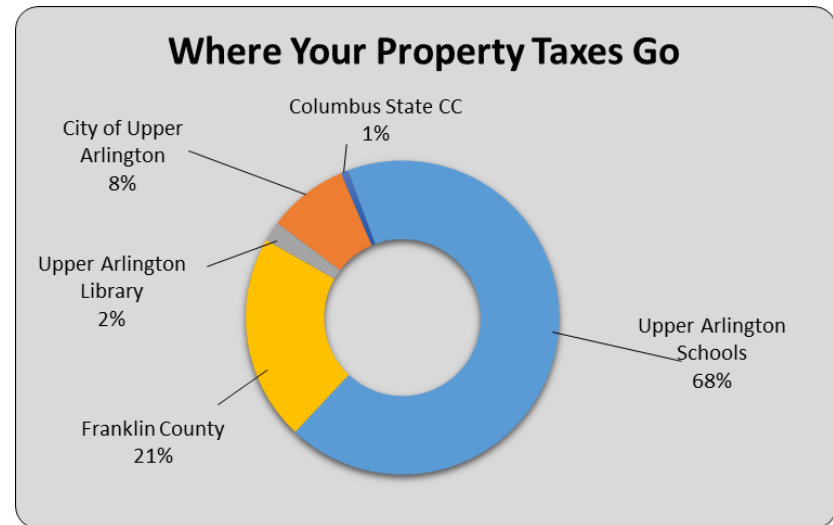
Payments in Lieu of Taxes

Payments in lieu of taxes refer to revenue that is associated with the implantation 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 active TIF agreements throughout the City. Each agreement is maintained and tracked in a separate fund. 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.

Gas Tax and Motor Vehicle License Fees

The gas tax and motor vehicle license fees are based on the number of vehicles registered in the City. The number of vehicles registered in the City does not fluctuate much from year to year. Currently, there are approximately 30,000 passenger vehicles registered within the City and 3,700 other types of vehicles registered.



REVENUE SUMMARY

The City receives an allocated distribution of gas tax revenues on a monthly basis. Prior to 2019, the City routinely received about \$1.2 million in annual gas tax distributions. During 2019, State law levied a tax increase that brought the rate of \$0.28 per gallon to \$.385 per gallon of gas. This increase resulted in projected increases of approximately \$700,000 annually, to \$1.9 million. Though some growth has been realized since then, the City has not fully experienced the expected growth as a result of changes in driving habits in connection with the COVID-19 pandemic. As a result, the 2023 budget includes an estimate of \$1.8 million.

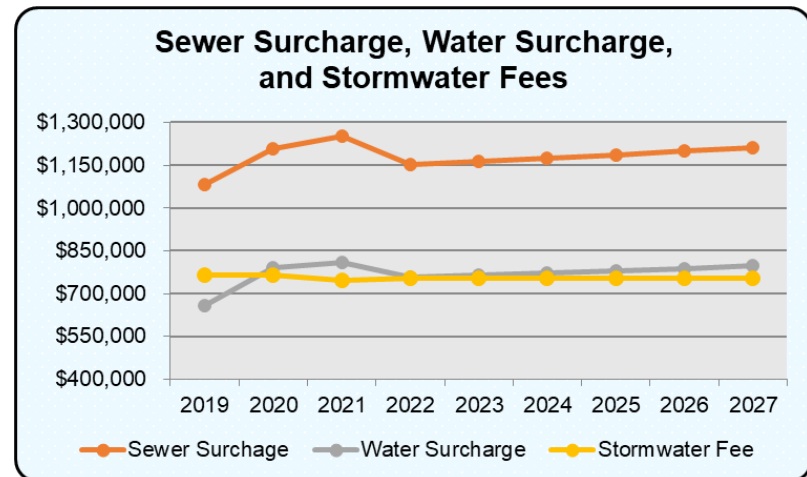
Motor vehicle license fees are allocated to the City on a different basis. For each passenger vehicle registered in the City, the State levies a fee of \$20.00, of which \$6.80 is remitted to the City and the remainder is retained by the State. The County and the City have levied an additional \$25.00. Of this, the City receives \$15.00 directly and the remaining \$10.00 is collected and retained by the County on behalf of the City to be used for improvements on certain City streets. The City is required to apply to the County for this money after the improvement is completed. The average annual collection for the \$10.00 portion retained by the County is approximately \$150,000.

All gasoline tax and motor vehicle license fees are deposited in the Street Construction Maintenance and Repair Fund. The projected receipts for 2022 are approximately \$2.25 million. This estimate is consistent with the amount of actual revenues in 2021.

Water/Sewer Surcharge and Stormwater Fees

The City charges utility surcharges based on the consumption of water as serviced by the City of Columbus. The water and sewer surcharges, which were increased by City Council in 2019, are currently 15% and 23% of the commodity billing respectively. The projected water and sewer surcharge receipts for 2023 are \$764,000 and \$1.16 million, respectively. These amounts represent 1% increase from the prior year estimates. Additional revenue increases are expected in 2024 and beyond based on projected increases in the water and sewer rates by the City of Columbus.

The surcharges, which are deposited into the corresponding Water Surcharge and Sanitary Sewer Surcharge Funds, are used for the maintenance of water and sewer lines. It is important to note that the surcharge revenues, though increased in 2019, are not sufficient 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. Beginning in 2021, smaller portions of capital improvements started to be funded directly with these surcharge funds. The surcharge amounts will continue to be monitored annually to determine if further adjustments are needed.



REVENUE SUMMARY

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

Stormwater fees are deposited in the Stormwater Management Fund. The stormwater fees, like the water and sewer fees, are used for the maintenance of the system as well as for capital improvements. At this time, the current fee structure is sufficient to fund annual maintenance, debt service from previous capital projects, and a portion of future capital projects. The fund balance and the fee will continue to be monitored annually to determine if adjustments are needed in the future.

Solid Waste Fees

In 2018, the City implemented a new solid waste collection system. Under the new approach, solid waste removal is no longer funded by the sale of trash stickers, which were affixed to solid waste and yard waste containers. The solid waste service is funded by charging residents an annual fee that will cover collection of solid waste, recycling, yard waste, and bulk items. The City collects additional revenues by continuing to offer a premium service option, where residents can elect garage-side pick-up of solid waste and recycling. 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 five year service contract with the City's waste collector will expire in early 2023. After issuing a request for proposals, Local Waste Services emerged as the best option for a second five-year contract, with a fee increase necessary with the start of the New Year. Comparable to the rates being charged in other communities, a typical household will be billed \$300.50 per year, or \$150.25 per six-month billing cycle, and qualifying senior households will be billed \$272.00 per year, or \$136.00 per billing cycle.

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.

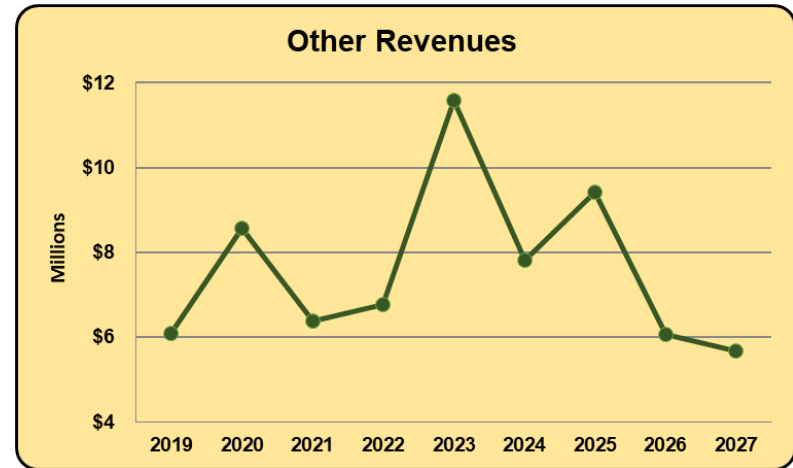
Investment earnings have fluctuated over the past couple of years as a result of a volatile investment market and low interest rate environment. The City continues to monitor the investment market and implement investment strategies that will to help ensure that a steady stream of investment earnings 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.

REVENUE SUMMARY

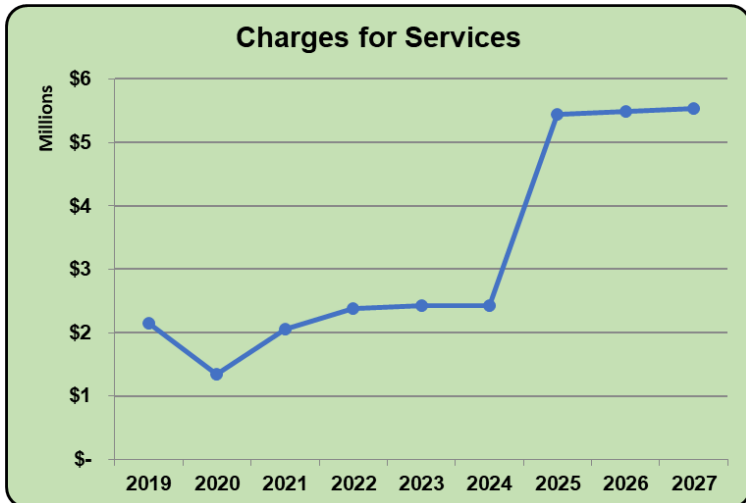
Other Revenue Items

The major sources of other revenues include charges for programs and services, license fees, and fines and forfeitures. In order to increase the rates (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. For instance, in 2020, the City received approximately \$3.6 million in federal grant funds related to the coronavirus pandemic (CARES Act).



Since infrequent streams of revenue such as grants are not guaranteed sources, they have not been included unless confirmed. In 2023, the City expects to receive grant reimbursements related to the Fishinger Road reconstruction and sustainable sewer solution projects. Other components of the Other Revenues category such as cable franchise fees and law enforcement seizure revenue are forecasted to remain consistent in years 2023 and beyond.

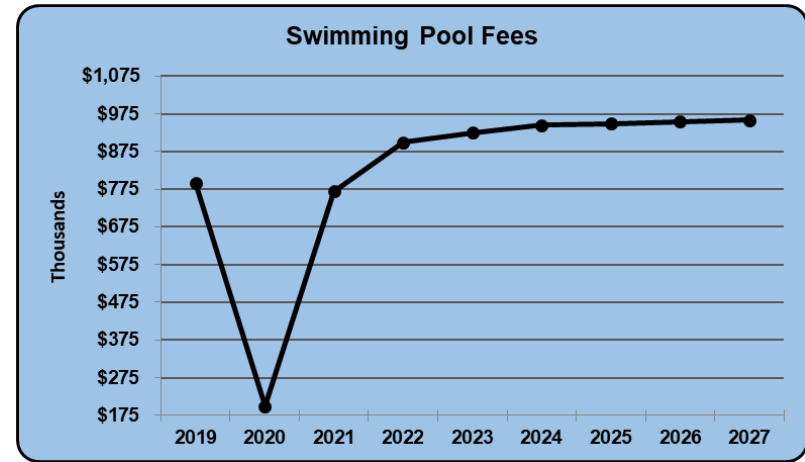


Charges for services consist mainly of fees charged for recreation programs and EMS billing fees. This revenue source has been somewhat volatile over the past several years as a result of Clinton Township electing not to renew its service agreement in 2016 (EMS Billing) and closures/cancellations related to the pandemic. These fees began to rebound in 2021 and are expected to continue to grow in 2022 and beyond.

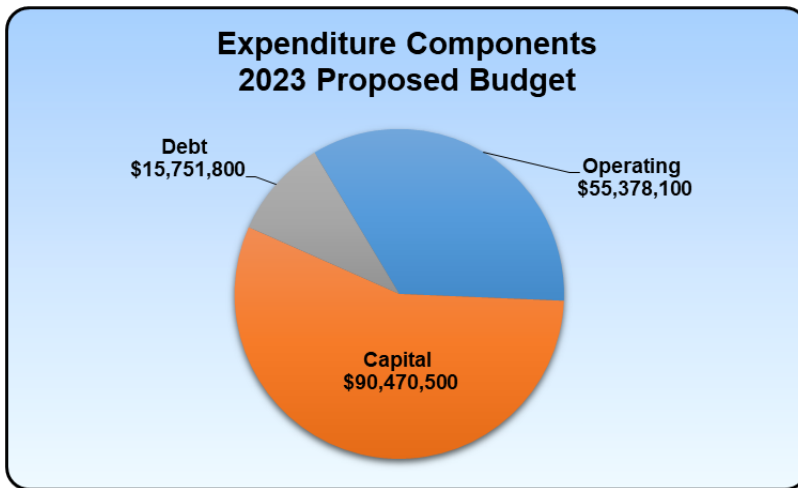
In addition to the normal charges for services noted above, estimates include the established fee for athletic field usage that partially went into effect in 2022. This fee is estimated to generate approximately \$45,000 annually to help offset the cost of a focused effort on turf and field maintenance. Additionally, this update includes the revenue estimates associated with the Community Center. These amounts account for the significant increases shown in 2025 and beyond. These estimates, and the accounting of such, will continue to develop as the project progresses.

REVENUE SUMMARY

The remaining revenue line item is dedicated for swimming pool fees. After hitting a record high of approximately \$650,000 in receipts in 2012, pool receipts began to steadily decline as a result of mild summer weather and an aging swimming pool system. In the summer of 2017, the City opened a newly constructed Tremont Pool, and combined with some fee adjustments, set a new record high in revenues. However, the steadily growing revenues were short lived when the COVID-19 pandemic hit in 2020. The City was able to reopen limited pool facilities during time; however revenues came in well below previous years. Revenues rebounded partially in 2021 and, after a great summer, revenues are expected to come in around 900,000 for 2022. Revenue expectations for 2023 and beyond are expected to increase as a result of a growing population and regularly adjusting fees to market rates and to cover related operating costs.



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 2019-2021, amended/projected amounts are reported for 2022, the proposed budgets are presented for 2023 and 2024, and projections are presented for years 2025-2027.

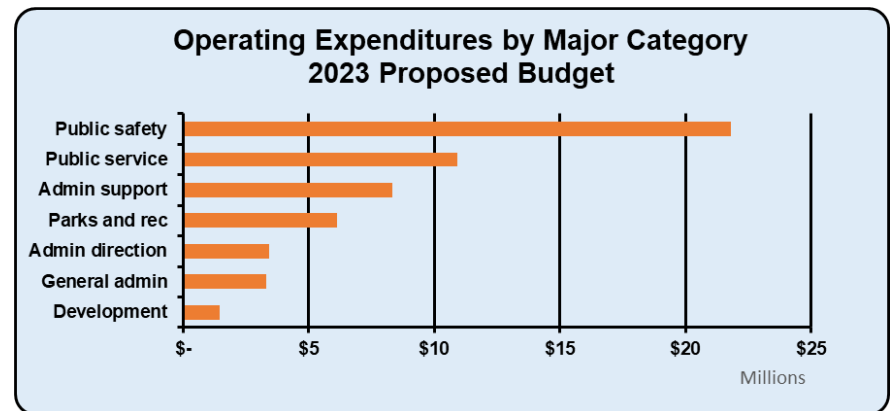
This following expenditure summary will focus primarily on the operating component. Additionally, the “Appendix” section includes a schedule showing the grand total of all departments’ operating expenditures, by line item, and a schedule presenting these line item totals as a percentage of total operating expenditures. The capital program for equipment and improvements is 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 operating expenditures include funding for all departments and divisions, and the cost of providing daily services to the City. The \$52.5 million proposed budget for 2023 represents a 3.13% increase from the 2022 amended/projected budget. In addition to personnel-related increases, the overall increase can be attributed to expenditures for one-time items or other items that infrequently occur.

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

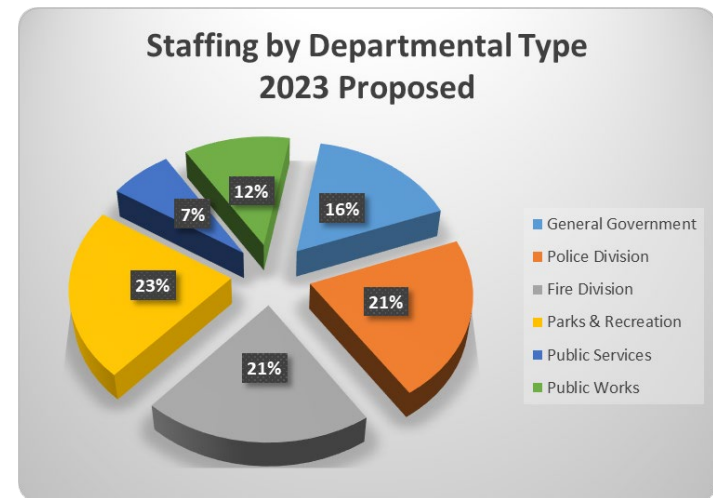
There are two main categories of the City's operating budget: personal services and other than personal services. The personal services category consists of salaries and wages, pension expenses, and fringe benefits. While the other than personal services category consists of costs for supplies, non-personal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

Personal Services

Personal services account for over 60% of the annual budgeted operating expenditures. This percentage of personal services compared to overall expenditures was steadily declining over a several year period due to retirements and finding efficiencies through contracting for specialized services. Fiscal years 2020 and 2021 were exceptions to this trend as a result of reduced spending that occurred (other than personal service items) as a result of the COVID-19 pandemic. This percentage is beginning to creep back up as the City prepares for the building of its new community center.

The 2023 budget includes a total of 239 full-time positions and an additional 41.84 in full-time equivalents (FTE). This represents a net increase of 4.16 FTE's from the previously adopted budget. The following is a summary of the proposed increase in staffing.

- Within the City Manager's Department, one additional fulltime position for a Communication Specialist is being proposed. (1 FTE).
- Within the Information Technology Department, one additional full-time position for a System Administrator is being proposed. (1 FTE).
- Within the Police Division, two additional full-time civilian positions are being proposed. A Professional Standards Coordinator and a Crime Analyst (2 FTE).
- Within the Parks and Recreation Department, one current part-time position is being proposed as a full-time position. This position would be for a Aquatics Manager (.16 FTE).



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 2023 budget include a 3.00% increase for the FOP and 2.75% increase for the Teamsters. The IAFF and Teamsters contracts expires at the end of 2022 and 2023, respectfully. Due to this, no increases have been included in for the affected years beyond these expirations.

EXPENDITURE SUMMARY

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, we have proposed increasing pay ranges for non-union employees by 5% (see Appendix) and have requested an overall budget of 6% for wage increases to allow for some combination of base increases, merit increases for high performance employees and other adjustments. These amounts are essentially based on rising cost of inflation and the need to retain high performing employees.

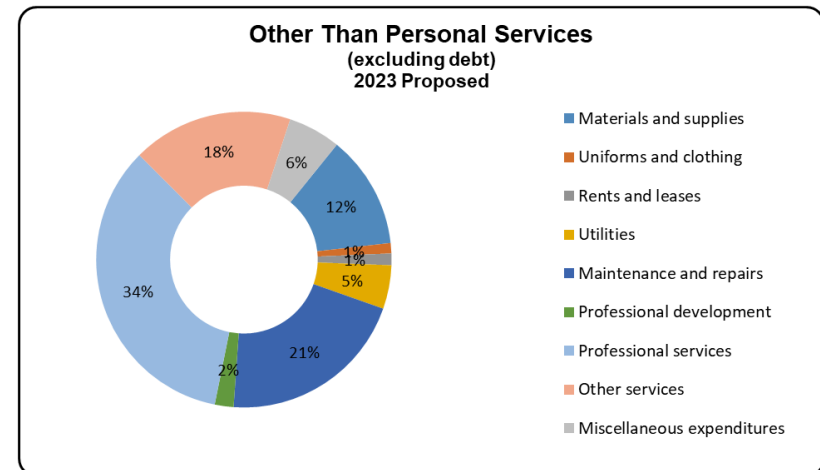
Employees of the City belong to one of two public retirement systems. Police officers and firefighters belong to the Ohio Police and Fire Pension Fund (OPFPF). The City contributes the required 19.5% of their annual salary to the retirement system for police officers and 24% for firefighters. The remainder of the City's employees, including part-time and seasonal employees, belongs to the Ohio Public Employee Retirement System (OPERS). The employer contribution rate to OPERS is 14%.

The fringe benefit category consists of health, dental, life insurance, Medicare, and worker's compensation insurance. The majority of the City's fringe 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 approximately 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 current 2022 estimates, most line items were maintained in the 2022 budget at or near current expenditure levels and no standard increases were included. However, a few line items resulted in increases while some line items saw reductions. A breakdown and comparison of these items can be found in the in the department pages and the Appendix.

EXPENDITURE SUMMARY

Non-Capital Co-op Purchases

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

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

General Fund

- | | |
|---|-----------|
| 1) General Administration – Fuel | \$450,000 |
| 2) Office and building maintenance supplies | 50,000 |

Street Maintenance & Repair Fund

- | | |
|----------------------------------|-----------|
| 1) Public Works – Salt | \$200,000 |
| 2) Public Works – Asphalt | 60,000 |
| 3) Public Works – Crack sealant | 30,000 |
| 4) Public Works – Sign Materials | 30,000 |

DEBT SUMMARY

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

Additionally, 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.

As of the City's most recent bond issuance (October 2022), the City's total debt limit was calculated to be \$244.6 million and the unvoted debt limit was \$128.1 million. Taking into account the debt applicable to these limits, the City has remaining borrowing capacities of \$244.6 million and \$128.1 million, respectively.

- **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.

As of the City's most recent bond issuance (October 2022), a review of this limitation was completed. To consider the amount available under the limitation, an analysis of the maximum applicable general obligation debt service was required. The highest annual debt service requirement in any year for all City debt subject to the five-mill limitation was estimated to be approximately \$9.7 million. The payment of that annual debt service would require a levy of approximately 4.1959 mills per \$1.00 of assessed valuation based on current (2022 tax year – 2023 collection year) assessed valuation of \$2,329,975,190. Thus, approximately 0.8041 mills remain free within the City's five-mill Charter limitation to support, based upon the assessed valuation of the City, this leaves approximately \$23.8 million of additional 20-year bonds of the City assuming an interest rate of 5.5%.

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.

DEBT SUMMARY

All of 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 2052. 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 issued has two special obligation non-tax revenue bond issuances. The first issuance occurred in 2019 to fund the public infrastructure costs associated with the Lane II development project. The interest rate on the issuance ranges from 2% to 4% and the bonds mature in 2052. Though non-tax revenues were the pledged security for the bonds, the bonds will be repaid with TIF and special assessment revenues generated from the Lane II development.

The City's second issuance of special obligation non-tax revenue bonds occurred in 2021 for fund the public infrastructure costs related to the Gateway development project. The interest rate on the issuance ranges from 3% to 4% and the bonds are scheduled to mature in 2053. Though non-tax revenues were the pledged security for the bonds, the bonds will be repaid with TIF, special assessment, and income tax revenues generated from the development.

A third special obligation non-tax revenue bond issuance is anticipated yet in 2022. This issuance was authorized by City Council Ordinance 59-2022 in August 2022. These bonds will be issued to fund the public infrastructure costs, primarily the structured parking facility, at the Kingsdale Center development project.

The City also has the following outstanding loans:

- Two outstanding loans with the Ohio Public Works Commission (OPWC). The interest rates of these issues are 0% with maturities in 2023 and 2040. One of the loans (Arlington Avenue Waterline) was obtained to finance waterline improvements and is repaid by the water surcharge fees. The other loan was obtained to finance a portion of the reconstruction of Tremont Road and is repaid 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, Upper Arlington School District, and the Upper Arlington Library. This loan will be fully repaid in 2025.

The fund summaries include various proposed future debt issuances related to the CIP, the Community Center and related office space, and other future developments to show the potential effect on fund balances. Since these are just proposed amounts at this time, these amounts are not included in the following debt tables.

DEBT SUMMARY

Table 1 – Outstanding Debt at December 31, 2022

<u>Issue</u>	<u>Year of Maturity</u>	<u>Principal Outstanding 12/31/2022</u>
<i>General Obligation Bonds:</i>		
2017 Various Purpose Bonds	2027	\$ 4,090,000
2019 Various Purpose Bonds	2027	3,145,000
2015 Refunding Bonds	2028	3,787,000
2014 Refunding Bonds	2030	4,420,000
2015 Various Purpose Bonds	2034	12,943,000
2018 Various Purpose Bonds	2038	9,500,000
2016 Various Purpose Bonds	2036	9,795,000
2020 Refunding Bonds	2042	11,730,000
2022 Various Purpose Bonds	2042	19,250,000
2020 Various Purpose Bonds	2049	13,915,000
<i>Total General Obligation Bonds</i>		<u>92,575,000</u>
<i>Ohio Public Works Commission (OPWC) Loans:</i>		
Arlington Avenue Waterline	2023	9,435
Tremont Road	2041	1,934,806
<i>Total OPWC Loan</i>		<u>1,944,241</u>
<i>Franklin County Infrastructure Bank (FCIB) Loan:</i>		
2016 Fiber Optic Network Loan	2025	350,397
<i>Total FCIB Loan</i>		<u>350,397</u>
<i>Special Obligation Nontax Revenue Bonds</i>		
2019 Lane Avenue Mixed Use (Lane II)	2052	20,340,000
2021 Arlington Gateway Mixed Use	2053	25,465,000
<i>Total Special Obligation Nontax Revenue Bonds</i>		<u>45,805,000</u>
Total Bonds and Loans Outstanding		<u>\$ 140,674,638</u>

DEBT SUMMARY

Table 2 – Future Debt Service

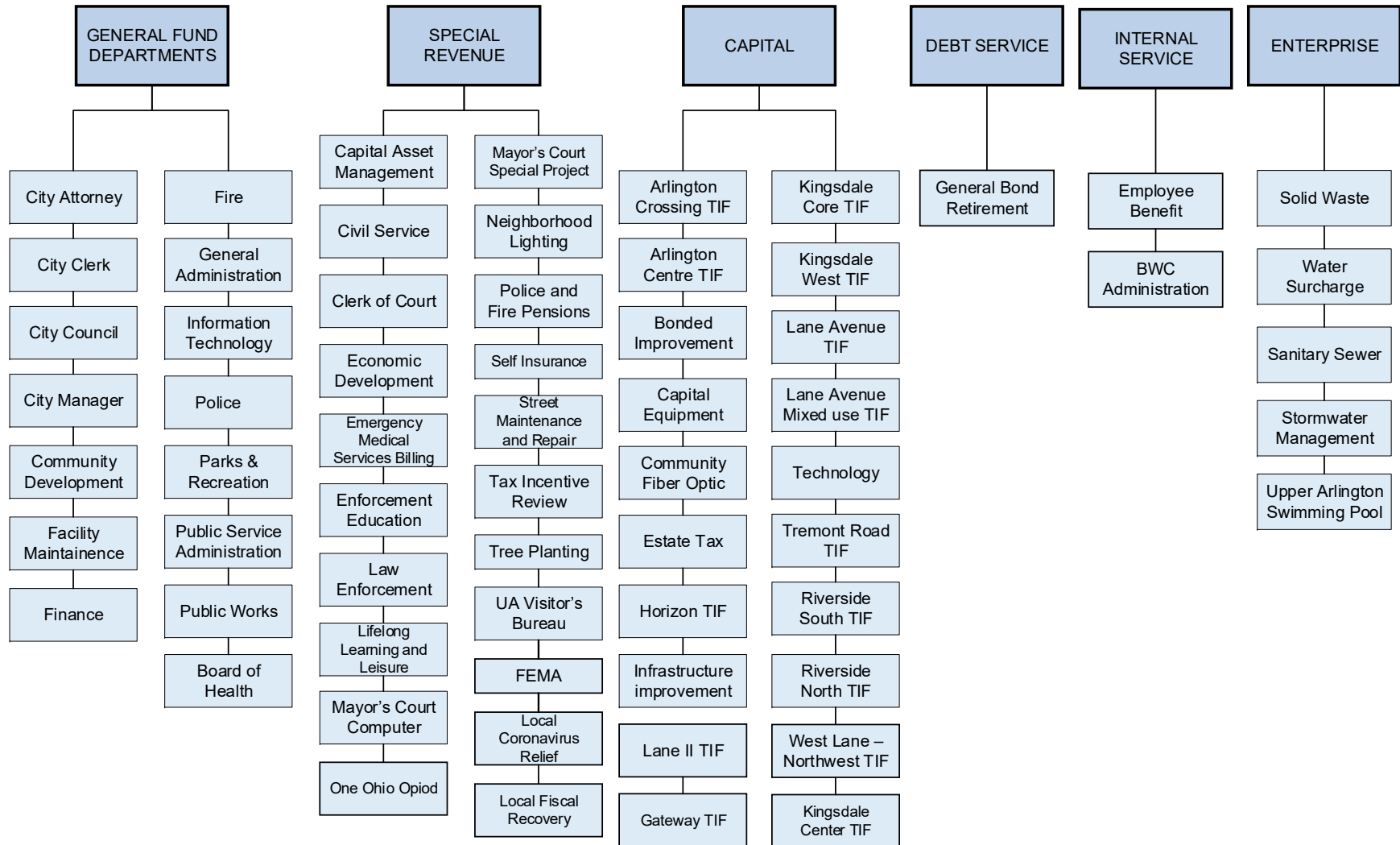
Year	General Obligation Bonds		Special Obligation Nontax Revenue Bonds		OPWC Loans		FCIB Loans		Total		
	Principal	Interest	Principal	Interest	Principal	Interest	FCIB Loans	Interest	Principal	Interest	Total
2023	\$ 6,465,000	\$ 3,311,302	\$ 275,000	\$ 1,510,600	\$ 114,018	\$ -	\$ 114,827	\$ 5,471	\$ 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
							Subtotal 2022-2027		\$ 33,452,751	\$ 22,016,627	\$ 55,469,378
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
Total	\$ 92,575,000	\$ 32,637,319	\$ 45,805,000	\$ 28,163,050	\$ 1,944,241	\$ -	\$ 350,397	\$ 10,498	\$ 140,674,638	\$ 60,810,867	\$ 201,485,505

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

	Capital	General	Community	Sanitary		Water	Stormwater	Kingsdale	LAMU	Lane II	Gateway	Total	
	Asset	Bond	Fiber	EMS	Sewer								
	General	Management	Retirement	Optic	Billing	Surcharge	Management	Core TIF	TIF	TIF	TIF		
2023	-	8,040,563	1,602,183	120,298	431,095	7,510	97,333	62,623	269,513	335,000	830,100	-	\$ 11,796,218
2024	-	7,693,152	549,425	120,298	435,548	7,512	87,912	62,631	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	62,575	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	62,688	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	62,492	268,951	330,900	864,700	947,600	\$ 11,004,020
Total	\$ 191,900	\$ 38,705,215	\$ 2,989,708	\$ 360,894	\$ 2,172,203	\$ 37,540	\$ 448,782	\$ 313,009	\$ 1,347,123	\$ 1,662,900	\$ 4,236,500	\$ 3,003,600	\$ 55,469,378

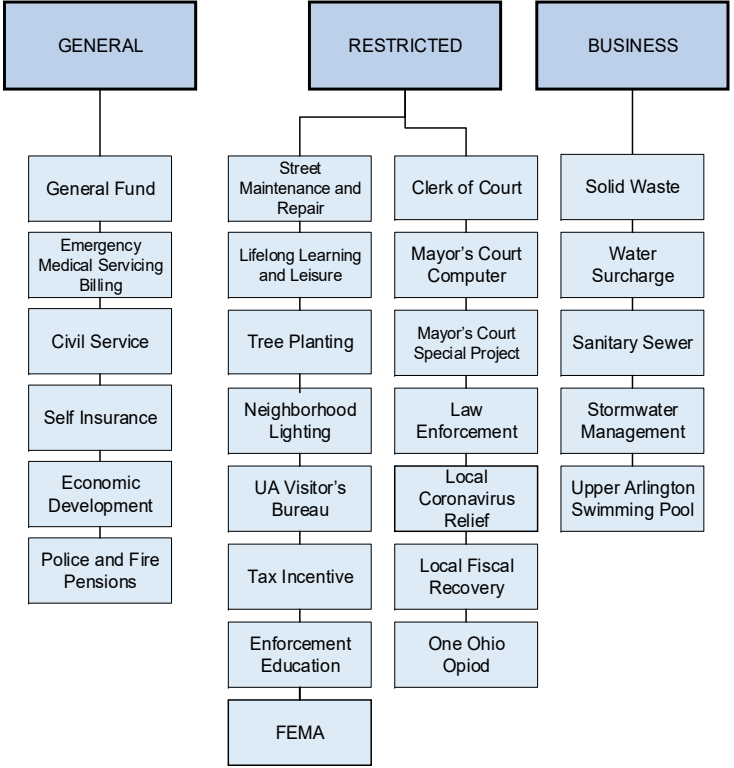
Note: Amounts may vary from the amounts reported in the fund summaries due to rounding.

COMPREHENSIVE LISTING OF FUNDS

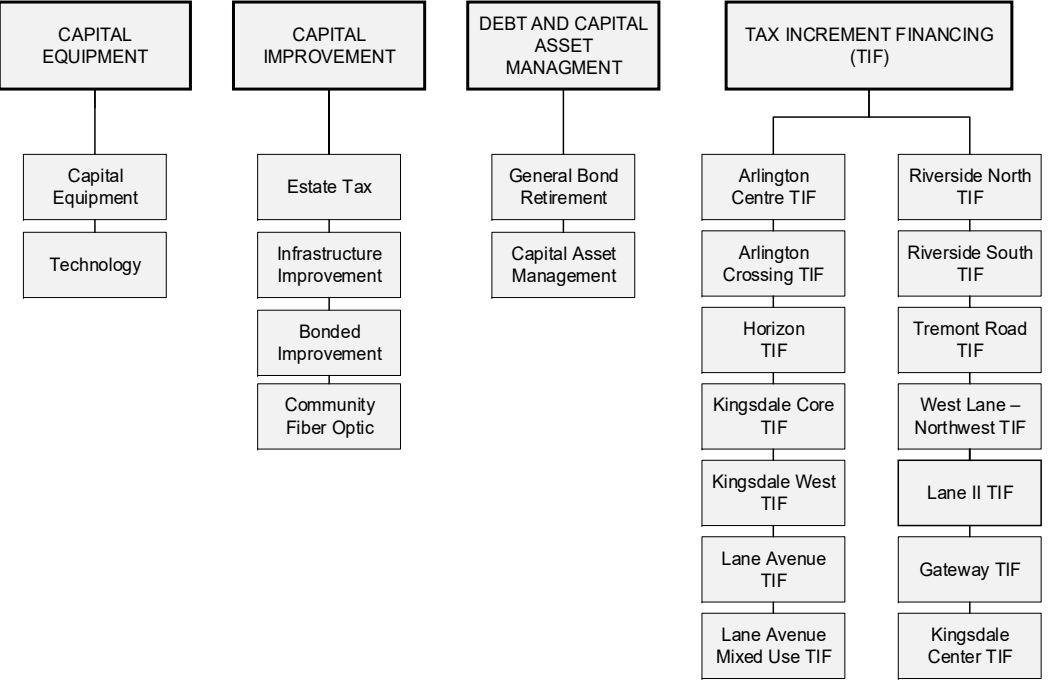


**COMPREHENSIVE LISTING OF FUNDS
(BY OPERATION)**

OPERATIONS



CAPITAL



FUND SUMMARIES

CONSOLIDATED PRESENTATION

	2019 Actual	2020 Actual	2021 Actual	2022 Amended	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Revenues:									
Income tax	\$ 29,722,211	\$ 30,627,124	\$ 35,944,224	\$ 40,000,000	\$ 41,568,900	\$ 43,214,800	\$ 44,399,600	\$ 45,617,100	\$ 45,968,400
Property taxes, rollbacks & assessments	11,486,461	11,627,210	13,023,641	13,237,200	13,940,900	13,802,900	14,104,000	13,704,600	14,291,500
Payments in lieu of taxes	3,063,772	2,931,701	3,050,546	3,399,645	4,168,200	6,043,600	7,409,000	7,836,900	7,902,400
Local government fund	1,137,343	1,189,294	1,263,269	1,292,000	1,397,200	1,397,200	1,397,200	1,397,200	1,397,200
Gasoline tax & motor vehicle licenses fees	1,854,346	2,165,730	2,258,538	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Water, sanitary sewer & stormwater fees	2,502,733	2,763,603	2,810,460	2,677,000	2,680,000	2,700,000	2,720,000	2,740,000	2,760,000
Solid waste service fees	3,003,058	3,033,490	3,022,839	3,000,000	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000
Swimming pool fees	791,691	198,722	769,722	900,000	925,000	945,000	949,700	954,400	959,200
Investment earnings	1,632,705	1,357,108	696,474	790,000	792,500	798,000	803,500	809,000	815,500
Charges for services	2,149,951	1,338,105	2,054,662	2,377,000	2,418,500	2,421,500	5,438,000	5,486,000	5,534,000
Other revenues	6,087,457	8,578,529	6,373,446	6,775,674	11,588,600	7,826,300	9,424,800	6,076,800	5,676,400
Total revenues	63,431,728	65,810,616	71,267,821	76,698,519	85,529,800	85,199,300	92,695,800	90,672,000	91,354,600
<i>Growth in revenue</i>	5.30%	3.75%	8.29%	7.62%	11.51%	-0.39%	8.80%	-2.18%	0.75%
Operating expenditures:									
Public Safety	18,014,295	18,377,253	19,094,155	20,944,700	21,796,000	22,465,800	22,971,300	23,488,200	24,016,700
Parks and Recreation	4,815,403	4,031,538	4,652,975	5,810,300	6,150,400	6,520,100	9,966,500	10,190,400	10,419,300
Community Development	1,046,997	1,145,160	1,106,959	1,402,000	1,448,800	1,492,900	1,526,500	1,560,800	1,595,900
Public Services	8,679,177	8,814,819	8,867,651	9,978,400	10,906,100	11,217,900	11,724,100	11,535,400	11,705,700
Administrative Direction	2,388,794	2,630,680	2,448,239	3,332,400	3,427,700	3,528,900	3,488,100	3,561,000	3,635,500
Administrative Support	6,632,258	5,651,519	5,364,921	9,351,894	8,351,500	8,582,600	8,908,300	9,078,600	9,240,900
General Administration	2,626,784	2,096,276	2,457,019	2,879,400	3,297,600	3,438,900	3,515,200	3,593,200	3,672,900
Total operating expenditures	44,203,708	42,747,245	43,991,919	53,699,094	55,378,100	57,247,100	62,100,000	63,007,200	64,286,900
<i>Growth in operating expenditures</i>	6.32%	-3.29%	2.91%	22.07%	3.13%	3.37%	8.48%	1.46%	2.03%
Capital outlay:									
Capital equipment	1,324,441	1,619,335	1,439,653	2,988,000	2,501,500	-	-	-	-
Capital improvements - CIP	13,841,418	14,524,023	12,547,434	19,035,840	17,354,100	16,094,500	12,397,700	14,437,500	14,166,700
Capital improvements - Community Center/Office	-	-	3,464,228	7,000,000	70,614,900	3,921,000	-	-	-
Capital improvements - TIF	19,594,993	63,951	25,490,819	17,334,800	-	-	-	-	-
Total capital outlay	34,760,852	16,207,309	42,942,134	46,358,640	90,470,500	20,015,500	12,397,700	14,437,500	14,166,700
Debt service:									
Principal and interest payments - current debt	7,906,933	24,408,131	8,760,086	9,383,600	11,796,600	10,600,800	11,085,200	10,984,100	11,004,200
Principal and interest payments - proposed debt	-	-	-	-	1,764,000	4,523,600	6,836,200	6,262,700	8,447,400
Debt issuance costs	658,541	197,083	821,754	1,035,700	2,191,200	-	-	-	-
Total debt service	8,565,474	24,605,214	9,581,840	10,419,300	15,751,800	15,124,400	17,921,400	17,246,800	19,451,600
Total expenditures	87,530,034	83,559,768	96,515,893	110,477,034	161,600,400	92,387,000	92,419,100	94,691,500	97,905,200
Other financing sources:									
Proceeds of bonds, notes and leases	26,880,139	31,625,347	28,512,178	39,223,200	69,240,700	-	16,792,600	-	18,965,100
Total other financing sources	26,880,139	31,625,347	28,512,178	39,223,200	69,240,700	-	16,792,600	-	18,965,100
Excess (def) of revenues & other financing sources over expenditures	2,781,833	13,876,195	3,264,106	5,444,685	(6,829,900)	(7,187,700)	17,069,300	(4,019,500)	12,414,500
Beginning consolidated balances	63,098,096	66,928,426	81,395,471	86,636,038	95,869,363	90,359,463	84,523,763	103,079,063	100,578,563
Lapsed encumbrances	1,048,497	590,850	1,976,461	764,140	-	-	-	-	-
Anticipated lapses of appropriations	-	-	-	3,024,500	1,320,000	1,352,000	1,486,000	1,519,000	1,553,000
Ending consolidated balances	\$ 66,928,426	\$ 81,395,471	\$ 86,636,038	\$ 95,869,363	\$ 90,359,463	\$ 84,523,763	\$ 103,079,063	\$ 100,578,563	\$ 114,546,063
Breakdown of Fund Balance:									
Operating:									
General (including General Fund reserve)	\$ 22,602,086	\$ 29,142,516	\$ 34,487,588	\$ 34,063,219	\$ 33,440,019	\$ 38,444,689	\$ 42,094,189	\$ 46,044,489	\$ 49,097,289
Restricted	2,581,773	2,641,835	4,507,450	2,573,877	2,396,777	2,303,007	2,078,907	1,793,107	1,445,207
Business	6,690,827	7,158,604	7,570,422	7,380,922	7,295,422	6,791,922	5,861,122	5,072,722	4,264,222
Total operating funds balance	31,874,686	38,942,955	46,565,460	44,018,018	43,132,218	47,539,618	50,034,218	52,910,318	54,806,718
Capital:									
Capital equipment and improvements	18,223,192	25,506,383	18,861,879	26,694,195	17,240,295	6,835,695	21,638,895	14,528,195	26,232,495
Debt service and capital asset management	14,273,387	14,082,988	17,333,391	20,501,691	23,429,691	22,259,991	23,345,991	24,855,391	24,983,291
Tax increment financing	2,557,161	2,863,145	3,875,308	4,655,459	6,557,259	7,888,459	8,059,959	8,284,659	8,523,559
Total capital funds balance	35,053,740	42,452,516	40,070,578	51,851,345	47,227,245	36,984,145	53,044,845	47,668,245	59,739,345
Ending consolidated balances	\$ 66,928,426	\$ 81,395,471	\$ 86,636,038	\$ 95,869,363	\$ 90,359,463	\$ 84,523,763	\$ 103,079,063	\$ 100,578,563	\$ 114,546,063

FUND SUMMARIES

CONSOLIDATED PRESENTATION (by Operation) - 2023 PROPOSED

	Operations				Capital					Combined Total
	General	Restricted	Business	Total Operations	Capital Equipment	Capital Improvements	Debt and Capital Asset Mangement	Tax Increment Financing (TIF)	Total Capital	
Revenues:										
Income tax	\$ 29,929,600	\$ -	\$ -	\$ 29,929,600	\$ -	\$ -	\$ 11,639,300	\$ -	\$ 11,639,300	\$ 41,568,900
Property taxes, rollbacks & assessments	12,031,700	-	-	12,031,700	1,177,400	-	-	731,800	1,909,200	13,940,900
Payments in lieu of taxes	-	-	-	-	-	-	-	4,168,200	4,168,200	4,168,200
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	-	-	2,680,000	2,680,000	-	-	-	-	-	2,680,000
Solid waste service fees	-	-	3,800,000	3,800,000	-	-	-	-	-	3,800,000
Swimming pool fees	-	-	925,000	925,000	-	-	-	-	-	925,000
Investment earnings	664,000	16,500	37,000	717,500	-	75,000	-	-	75,000	792,500
Charge for services	2,355,500	63,000	-	2,418,500	-	-	-	-	-	2,418,500
Other revenue	3,093,000	324,300	56,500	3,473,800	122,000	7,992,800	-	-	8,114,800	11,588,600
Total revenues	49,471,000	2,653,800	7,498,500	59,623,300	1,299,400	8,067,800	11,639,300	4,900,000	25,906,500	85,529,800
Expenditures:										
<i>Operating</i>										
Public Safety	21,542,200	253,800	-	21,796,000	-	-	-	-	-	21,796,000
Parks and Recreation	5,140,400	65,000	945,000	6,150,400	-	-	-	-	-	6,150,400
Community Development	1,448,800	-	-	1,448,800	-	-	-	-	-	1,448,800
Public Service	2,760,300	2,466,400	5,629,400	10,856,100	-	50,000	-	-	50,000	10,906,100
Administrative Direction	3,427,700	-	-	3,427,700	-	-	-	-	-	3,427,700
Administrative Support	6,951,200	40,700	-	6,991,900	50,000	-	2,000	1,307,600	1,359,600	8,351,500
General Administration	3,297,600	-	-	3,297,600	-	-	-	-	-	3,297,600
<i>Capital outlay</i>										
Capital equipment	400,000	-	80,000	480,000	2,021,500	-	-	-	2,021,500	2,501,500
Capital improvements - CIP	-	-	715,000	715,000	-	16,639,100	-	-	16,639,100	17,354,100
Capital improvements - Community Center	-	-	-	-	-	70,614,900	-	-	70,614,900	70,614,900
Capital improvements - TIF	-	-	-	-	-	-	-	-	-	-
<i>Debt service</i>										
Debt payments	-	-	9,400	9,400	-	-	13,551,200	-	13,551,200	13,560,600
Debt issuance costs	-	-	-	-	-	2,191,200	-	-	2,191,200	2,191,200
Total expenditures	44,968,200	2,825,900	7,378,800	55,172,900	2,071,500	89,495,200	13,553,200	1,307,600	106,427,500	161,600,400
Net revenue over/(under) expenditures	4,502,800	(172,100)	119,700	4,450,400	(772,100)	(81,427,400)	(1,913,900)	3,592,400	(80,521,000)	(76,070,600)
Other financing sources(uses) and intra-city services										
Proceeds of bonds/notes	-	-	-	-	-	65,000,000	4,240,700	-	69,240,700	69,240,700
Intra-city services	52,000	(5,000)	(47,000)	-	-	-	-	-	-	-
Transfer/Advance in	3,527,000	-	-	3,527,000	315,000	7,650,900	10,291,800	-	18,257,700	21,784,700
Transfer/Advance out	(10,025,000)	-	(158,200)	(10,183,200)	-	(220,300)	(9,690,600)	(1,690,600)	(11,601,500)	(21,784,700)
Total other financing sources(uses) and intra-city services	(6,446,000)	(5,000)	(205,200)	(6,656,200)	315,000	72,430,600	4,841,900	(1,690,600)	75,896,900	69,240,700
Net change in fund balance	(1,943,200)	(177,100)	(85,500)	(2,205,800)	(457,100)	(8,996,800)	2,928,000	1,901,800	(4,624,100)	(6,829,900)
Beginning balance	34,063,219	2,573,877	7,380,922	44,018,018	1,613,912	25,080,283	20,501,691	4,655,459	51,851,345	95,869,363
Anticipated appropriation lapses (3%)	1,320,000	-	-	1,320,000	-	-	-	-	-	1,320,000
Ending balance	\$ 33,440,019	\$ 2,396,777	\$ 7,295,422	\$ 43,132,218	\$ 1,156,812	\$ 16,083,483	\$ 23,429,691	\$ 6,557,259	\$ 47,227,245	\$ 90,359,463

Note: The General Operations balance includes the General Fund reserve of: \$ 13,197,330

FUND SUMMARIES – Operations – General

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

General Fund

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

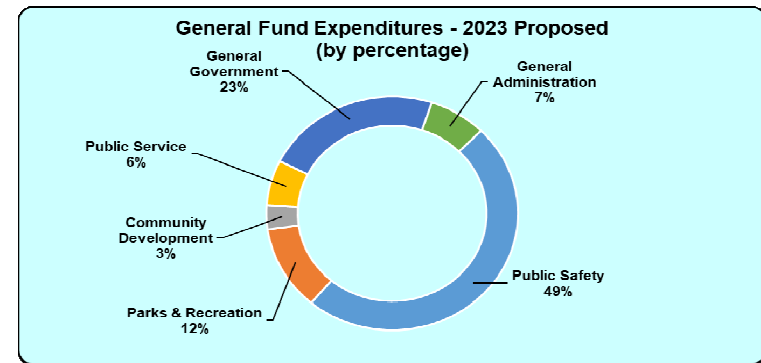
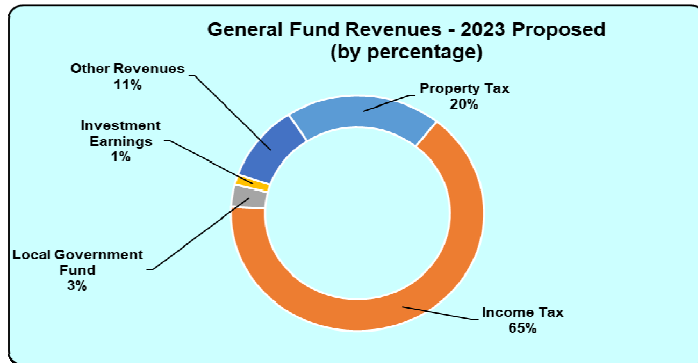
2023 PROPOSED SUMMARY PRESENTATION

	General Fund	EMS Billing Fund	Civil Service Fund	Self Insurance Fund	Economic Development Fund	Police and Fire Pension Funds	Total General Operations
Revenues:							
Income tax	\$ 29,929,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,929,600
Property taxes, rollbacks & assessments	9,179,500	-	-	-	-	2,852,200	12,031,700
Local government fund	1,397,200	-	-	-	-	-	1,397,200
Investment earnings	657,000	-	-	7,000	-	-	664,000
Charge for services	1,730,500	625,000	-	-	-	-	2,355,500
Other revenue	3,083,000	-	-	10,000	-	-	3,093,000
Total revenues	45,976,800	625,000	-	17,000	-	2,852,200	49,471,000
Expenditures:							
<i>Operating</i>							
Public Safety	21,397,200	145,000	-	-	-	-	21,542,200
Parks and Recreation	5,140,400	-	-	-	-	-	5,140,400
Community Development	1,448,800	-	-	-	-	-	1,448,800
Public Service	2,760,300	-	-	-	-	-	2,760,300
Administrative Direction	3,065,600	-	-	-	362,100	-	3,427,700
Administrative Support	6,931,200	-	20,000	-	-	-	6,951,200
General administration	3,247,600	-	-	50,000	-	-	3,297,600
<i>Capital outlay</i>							
Capital equipment	-	400,000	-	-	-	-	400,000
Total expenditures	43,991,100	545,000	20,000	50,000	362,100	-	44,968,200
Net revenue over/(under) expenditures	1,985,700	80,000	(20,000)	(33,000)	(362,100)	2,852,200	4,502,800
Other financing sources/(uses) and intra-city services							
Intra-city services	52,000	-	-	-	-	-	52,000
Transfers/Advances in**	3,012,000	265,000	-	-	250,000	-	3,527,000
Transfers/Advances out	(6,830,900)	(431,100)	-	-	-	(2,763,000)	(10,025,000)
Total other financing sources(uses) and intra-city services	(3,766,900)	(166,100)	-	-	250,000	(2,763,000)	(6,446,000)
Net change in fund balance	(1,781,200)	(86,100)	(20,000)	(33,000)	(112,100)	89,200	(1,943,200)
Beginning balance	27,474,818	314,519	86,900	911,532	1,551,709	3,723,741	34,063,219
Anticipated appropriation lapses	1,320,000	-	-	-	-	-	1,320,000
Ending balance	\$ 27,013,618	\$ 228,419	\$ 66,900	\$ 878,532	\$ 1,439,609	\$ 3,812,941	\$ 33,440,019

FUND SUMMARIES - Operations - General

GENERAL FUND									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Amended	Proposed	Proposed	Projected	Projected	Projected
Revenues:									
Property tax	\$ 7,470,324	\$ 7,565,103	\$ 8,945,972	\$ 9,072,200	\$ 9,179,500	\$ 9,638,000	\$ 9,734,000	\$ 9,271,000	\$ 9,735,000
Income tax	21,415,351	22,062,319	25,886,845	28,800,000	29,929,600	31,114,700	31,967,800	32,844,300	32,844,300
Local government fund	1,137,343	1,189,294	1,263,269	1,292,000	1,397,200	1,397,200	1,397,200	1,397,200	1,397,200
Investment earnings	1,094,423	1,053,533	572,006	650,000	657,000	664,000	671,000	678,000	685,000
Other revenues	5,753,768	3,750,326	4,530,350	5,116,500	4,813,500	4,831,500	9,280,000	9,386,500	9,494,100
Total revenues	36,871,209	35,620,575	41,198,442	44,930,700	45,976,800	47,645,400	53,050,000	53,577,000	54,155,600
Other sources:									
Intra-city services reimbursement:									
Tax Incentive Review Fund	5,000	5,000	5,000	5,000	5,000	1,270	-	-	-
Sanitary Sewer Fund	20,590	15,183	14,076	26,000	20,000	20,000	20,000	20,000	20,000
Water Surcharge Fund	9,084	10,537	4,555	15,000	12,000	12,000	12,000	12,000	12,000
Stormwater Management Fund	16,776	9,857	11,996	20,000	15,000	15,000	15,000	15,000	15,000
Transfers in from other funds:									
Police and Fire Pension Funds	2,427,468	2,022,057	2,573,516	2,800,000	2,763,000	2,835,100	2,898,900	2,964,100	3,030,800
Life Long Learning and Leisure Fund	-	-	-	48,531	-	-	-	-	-
Repayment of previously advanced funds:									
EMS Billing Fund	-	-	-	-	-	100,000	100,000	-	-
Solid Waste Fund	125,000	125,000	-	-	-	-	-	-	-
Community Fiber Optic Fund	100,000	100,000	100,000	100,000	100,000	100,000	100,000	125,000	125,000
Horizon TIF Fund	-	375,000	475,000	350,000	-	-	-	-	-
Kingsdale Core TIF Fund	200,000	309,000	-	209,000	-	-	-	-	-
Lane Avenue TIF Fund	-	50,000	-	50,000	-	-	-	-	-
Lane Avenue Mixed Use TIF Fund	-	60,000	100,000	100,000	100,000	-	-	-	-
Tremont Road TIF Fund	40,000	40,000	20,000	50,100	37,000	37,500	38,000	28,600	-
West Lane - Northwest TIF Fund	-	-	10,000	64,000	12,000	12,000	12,000	12,000	12,000
Total other sources	2,943,918	3,121,634	3,314,143	3,837,631	3,064,000	3,132,870	3,195,900	3,176,700	3,214,800
Total revenues and other sources	39,815,127	38,742,209	44,512,585	48,768,331	49,040,800	50,778,270	56,245,900	56,753,700	57,370,400

Other revenues breakdown:									
	2020	2021	2022	2023	2024	2025	2026	2027	
	Actual	Actual	Amended	Proposed	Proposed	Projected	Projected	Projected	
Licenses and permits	\$ 1,543,737	\$ 1,821,990	\$ 1,700,000	\$ 1,500,000	\$ 1,500,000	\$ 1,515,000	\$ 1,530,000	\$ 1,545,000	
Charges for services	640,587	1,243,684	1,689,000	1,730,500	1,733,500	4,750,000	4,798,000	4,846,000	
Fines and forfeitures	177,497	181,155	200,000	200,000	200,000	202,000	204,000	206,000	
Cable TV franchise fees	527,899	491,607	500,000	500,000	505,000	510,000	515,000	520,000	
Hotel tax	133,150	252,120	277,500	280,000	283,000	286,000	289,000	292,000	
Miscellaneous	323,896	237,189	250,000	253,000	256,000	1,659,000	1,688,500	1,719,100	
Reimbursements	403,560	302,605	500,000	350,000	354,000	358,000	362,000	366,000	
	\$ 3,750,326	\$ 4,530,350	\$ 5,116,500	\$ 4,813,500	\$ 4,831,500	\$ 9,280,000	\$ 9,386,500	\$ 9,494,100	



FUND SUMMARIES - Operations - General

GENERAL FUND									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Expenditures:									
Police Division	\$ 8,715,308	\$ 7,614,077	\$ 9,242,102	\$ 10,490,300	\$ 11,200,900	\$ 11,682,200	\$ 11,945,000	\$ 12,213,800	\$ 12,488,600
Fire Division	8,855,516	7,424,418	9,451,613	10,048,200	10,196,300	10,382,600	10,616,200	10,855,100	11,099,300
Parks and Recreation	3,897,441	3,350,355	3,775,961	4,863,100	5,140,400	5,551,500	8,976,400	9,178,400	9,384,900
Community Development	1,046,997	1,144,411	1,106,959	1,402,000	1,448,800	1,492,900	1,526,500	1,560,800	1,595,900
Public Service Administration	946,750	988,893	1,065,383	1,117,100	1,385,000	1,437,700	1,470,000	1,503,100	1,536,900
Public Works Division	1,046,912	1,025,265	1,076,044	1,351,000	1,375,300	1,413,300	1,445,100	1,477,600	1,510,800
City Manager	1,025,237	1,211,322	1,319,480	1,527,400	1,733,600	1,790,800	1,831,100	1,872,300	1,914,400
City Attorney	688,531	740,298	630,939	848,900	898,200	928,600	949,500	970,900	992,700
City Clerk	246,763	230,289	247,313	299,900	293,000	300,300	307,100	314,000	321,100
City Council	189,394	155,744	127,470	149,000	140,800	147,100	150,400	153,800	157,300
Finance (including Clerk of Court)	1,277,043	1,264,495	1,149,081	1,444,900	1,526,700	1,574,300	1,609,700	1,645,900	1,682,900
Information Technology	1,311,355	1,338,632	1,290,355	1,484,700	1,825,900	1,891,600	1,934,200	1,977,700	2,022,200
Facilities Maintenance	2,314,523	1,353,851	1,435,089	4,724,700	3,198,600	2,694,100	2,904,700	2,970,100	3,036,900
Board of Health	317,117	329,384	336,215	366,000	380,000	388,600	397,300	406,200	415,300
General Administration	2,614,846	2,696,029	2,458,877	2,829,400	3,247,600	3,388,900	3,465,200	3,543,200	3,622,900
Debt service	-	172,982	-	-	-	-	-	-	-
<i>Total operating expenditures</i>	<u>34,493,733</u>	<u>31,040,445</u>	<u>34,712,881</u>	<u>42,946,600</u>	<u>43,991,100</u>	<u>45,064,500</u>	<u>49,528,400</u>	<u>50,642,900</u>	<u>51,782,100</u>
<i>Net revenue over (under) operating expenditures</i>	<i>5,321,394</i>	<i>7,701,764</i>	<i>9,799,704</i>	<i>5,821,731</i>	<i>5,049,700</i>	<i>5,713,770</i>	<i>6,717,500</i>	<i>6,110,800</i>	<i>5,588,300</i>
Other uses:									
Transfers out to other funds:									
EMS Billing Fund	-	-	-	39,000	65,000	65,000	65,000	65,000	65,000
Civil Service Fund	20,000	20,000	20,000	20,000	-	-	-	-	-
Economic Development Fund	500,000	500,000	500,000	500,000	250,000	250,000	250,000	250,000	250,000
Street Maintenance & Repair Fund	125,000	-	-	-	-	-	-	-	-
Lifelong Learning Fund	-	-	50,000	-	-	-	-	-	-
Capital Equipment Fund	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
Technology Fund	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Infrastructure Improvement Fund	1,250,000	1,250,000	4,567,500	7,250,000	5,932,500	1,250,000	1,250,000	1,250,000	1,250,000
Community Fiber Optic Fund	68,400	68,400	68,400	68,400	68,400	68,400	68,400	68,400	68,400
General Bond Retirement Fund (current)	-	-	-	-	-	-	63,300	63,900	64,500
General Bond Retirement Fund (proposed)	-	-	-	-	-	-	2,488,600	1,659,900	2,090,100
Advances out to other funds:									
EMS Billing Fund	-	-	-	-	200,000	-	-	-	-
Horizon TIF Fund	1,200,000	-	-	-	-	-	-	-	-
Lane Avenue Mixed Use TIF Fund	360,000	-	-	-	-	-	-	-	-
Lane Ave TIF Fund	100,000	-	-	-	-	-	-	-	-
<i>Total other sources</i>	<u>3,938,400</u>	<u>2,153,400</u>	<u>5,520,900</u>	<u>8,192,400</u>	<u>6,830,900</u>	<u>1,948,400</u>	<u>4,500,300</u>	<u>3,672,200</u>	<u>4,103,000</u>
Total expenditures and other uses	<u>38,432,133</u>	<u>33,193,845</u>	<u>40,233,781</u>	<u>51,139,000</u>	<u>50,822,000</u>	<u>47,012,900</u>	<u>54,028,700</u>	<u>54,315,100</u>	<u>55,885,100</u>
Excess (def) of revenues and other sources over expenditures and other uses	1,382,994	5,548,364	4,278,804	(2,370,669)	(1,781,200)	3,765,370	2,217,200	2,438,600	1,485,300
Fund balances at beginning of year	16,724,553	18,241,143	23,932,314	28,445,687	27,474,818	27,013,618	32,130,988	35,834,188	39,791,788
Lapsed encumbrances/appropriations	133,596	142,807	234,569	111,800	-	-	-	-	-
Anticipated appropriation lapses	-	-	-	1,288,000	1,320,000	1,352,000	1,486,000	1,519,000	1,553,000
Fund balance at end of year	<u>\$ 18,241,143</u>	<u>\$ 23,932,314</u>	<u>\$ 28,445,687</u>	<u>\$ 27,474,818</u>	<u>\$ 27,013,618</u>	<u>\$ 32,130,988</u>	<u>\$ 35,834,188</u>	<u>\$ 39,791,788</u>	<u>\$ 42,830,088</u>
Breakdown of fund balance:									
Restricted ending fund balance**	11,055,615	11,361,773	11,724,300	12,883,980	13,197,330	13,519,350	14,858,520	15,192,870	15,534,630
Unrestricted ending fund balance	7,185,528	12,570,542	16,721,387	14,590,838	13,816,288	18,611,638	20,975,668	24,598,918	27,295,458
<i>Fund balance to operating expenditures</i>	<i>53%</i>	<i>77%</i>	<i>82%</i>	<i>64%</i>	<i>61%</i>	<i>71%</i>	<i>72%</i>	<i>79%</i>	<i>83%</i>

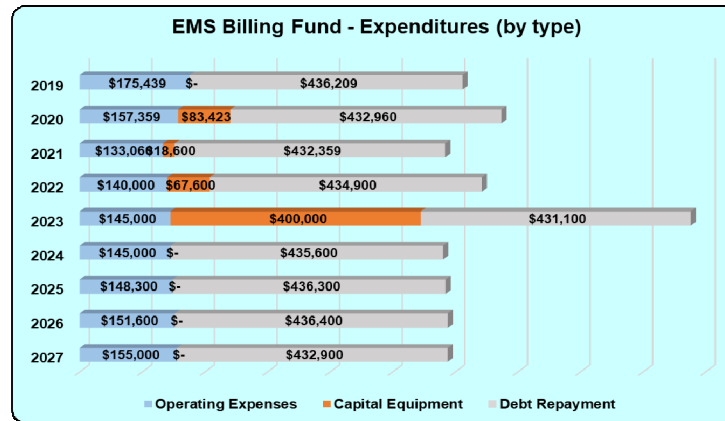
** - Amount represents the contingency reserve required by Council Policy. The amount is equal to 30% of the current year operating budget.

FUND SUMMARIES - Operations - General

EMERGENCY MEDICAL SERVICES (EMS) BILLING FUND

	2019 Actual	2020 Actual	2021 Actual	2022 Amended	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Revenues:									
EMS fees	\$ 692,623	\$ 568,186	\$ 638,605	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000
Other revenues	787	19,098	-	-	-	-	-	-	-
Total revenues	693,410	587,284	638,605	625,000	625,000	625,000	625,000	625,000	625,000
Other sources:									
Transfers in from other funds:									
General Fund	-	-	-	39,000	65,000	65,000	65,000	65,000	65,000
Advances in from other funds:									
General Fund	-	-	-	-	200,000	-	-	-	-
Total other sources	-	-	-	39,000	265,000	65,000	65,000	65,000	65,000
Total revenues and other sources	693,410	587,284	638,605	664,000	890,000	690,000	690,000	690,000	690,000
Expenditures:									
Fire Division									
Operating	175,439	157,359	133,060	140,000	145,000	145,000	148,300	151,600	155,000
Capital equipment	-	83,423	18,600	67,600	400,000	-	-	-	-
Total expenditures	175,439	240,782	151,660	207,600	545,000	145,000	148,300	151,600	155,000
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	436,209	432,960	432,359	434,900	431,100	435,600	436,300	436,400	432,900
Repayment of previously advanced funds:									
General Fund	-	-	-	-	-	100,000	100,000	-	-
Total other sources	436,209	432,960	432,359	434,900	431,100	535,600	536,300	436,400	432,900
Total expenditures and other uses	611,648	673,742	584,019	642,500	976,100	680,600	684,600	588,000	587,900
Excess (def) of revenues and other sources over expenditures and other uses	81,762	(86,458)	54,586	21,500	(86,100)	9,400	5,400	102,000	102,100
Fund balance at beginning of year	242,379	324,143	238,304	293,019	314,519	228,419	237,819	243,219	345,219
Lapsed appropriations	2	619	129	-	-	-	-	-	-
Fund balance at end of year	\$ 324,143	\$ 238,304	\$ 293,019	\$ 314,519	\$ 228,419	\$ 237,819	\$ 243,219	\$ 345,219	\$ 447,319
Balance of amount due to the General Fund	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 100,000	\$ -	\$ -	\$ -
Outstanding debt balance (including interest)	\$ 3,908,496	\$ 3,475,536	\$ 3,043,177	\$ 2,608,351	\$ 2,177,251	\$ 1,741,709	\$ 1,305,439	\$ 869,049	\$ 436,149

** Debt matures in 2028



FUND SUMMARIES - Operations - General

CIVIL SERVICE FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Other sources:									
Transfers in from other funds:									
General Fund	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total other sources</i>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:									
Operating	4,455	5,261	8,950	20,000	20,000	20,000	20,000	20,000	6,900
<i>Total expenditures</i>	<u>4,455</u>	<u>5,261</u>	<u>8,950</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>6,900</u>
Total expenditures and other uses	<u>4,455</u>	<u>5,261</u>	<u>8,950</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>6,900</u>
Excess (def) of revenues and other sources over expenditures and other uses	15,545	14,739	11,050	-	(20,000)	(20,000)	(20,000)	(20,000)	(6,900)
Fund balance at beginning of year	45,566	61,111	75,850	86,900	86,900	66,900	46,900	26,900	6,900
Fund balance at end of year	<u>\$ 61,111</u>	<u>\$ 75,850</u>	<u>\$ 86,900</u>	<u>\$ 86,900</u>	<u>\$ 66,900</u>	<u>\$ 46,900</u>	<u>\$ 26,900</u>	<u>\$ 6,900</u>	<u>\$ -</u>

SELF INSURANCE FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Investment earnings	\$ 15,008	\$ 12,865	\$ 6,345	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Reimbursements	9,836	25,450	44,360	66,000	10,000	10,000	10,000	10,000	10,000
<i>Total revenues</i>	<u>24,844</u>	<u>38,315</u>	<u>50,705</u>	<u>73,000</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>
Total revenues and other sources	<u>24,844</u>	<u>38,315</u>	<u>50,705</u>	<u>73,000</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>
Expenditures:									
Liability/property damage payments	11,938	17,942	40,636	50,000	50,000	50,000	50,000	50,000	50,000
<i>Total expenditures</i>	<u>11,938</u>	<u>17,942</u>	<u>40,636</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Total expenditures and other uses	<u>11,938</u>	<u>17,942</u>	<u>40,636</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Excess (def) of revenues and other sources over expenditures and other uses	12,906	20,373	10,069	23,000	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)
Fund balance at beginning of year	845,184	858,090	878,463	888,532	911,532	878,532	845,532	812,532	779,532
Fund balance at end of year	<u>\$ 858,090</u>	<u>\$ 878,463</u>	<u>\$ 888,532</u>	<u>\$ 911,532</u>	<u>\$ 878,532</u>	<u>\$ 845,532</u>	<u>\$ 812,532</u>	<u>\$ 779,532</u>	<u>\$ 746,532</u>

FUND SUMMARIES - Operations - General

ECONOMIC DEVELOPMENT FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Other revenues	\$ -	\$ -	\$ 2,456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>2,456</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other sources:									
Transfers in from other funds:									
General Fund	500,000	500,000	500,000	500,000	250,000	250,000	250,000	250,000	250,000
<i>Total other sources</i>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Total revenues and other sources	<u>500,000</u>	<u>500,000</u>	<u>502,456</u>	<u>500,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Expenditures:									
City Manager									
Operating	11,365	91,608	6,001	45,600	62,100	62,100	63,500	64,900	66,400
Contractual incentive payments	185,724	200,546	107,636	-	95,000	25,000	50,000	-	-
Dublin School revenue sharing	41,780	-	-	-	-	-	-	-	-
Amount available for current year projects	-	-	-	454,400	205,000	275,000	136,500	185,100	183,600
<i>Total expenditures</i>	<u>238,869</u>	<u>292,154</u>	<u>113,637</u>	<u>500,000</u>	<u>362,100</u>	<u>362,100</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Total expenditures and other uses	<u>238,869</u>	<u>292,154</u>	<u>113,637</u>	<u>500,000</u>	<u>362,100</u>	<u>362,100</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Excess (def) of revenues and other sources over expenditures and other uses	261,131	207,846	388,819	-	(112,100)	(112,100)	-	-	-
Fund balance at beginning of year	392,028	653,159	861,005	1,251,709	1,551,709	1,439,609	1,327,509	1,327,509	1,327,509
Lapsed encumbrances	-	-	1,885	-	-	-	-	-	-
Anticipated appropriation lapses	-	-	-	300,000	-	-	-	-	-
Fund balance at end of year	<u>\$ 653,159</u>	<u>\$ 861,005</u>	<u>\$ 1,251,709</u>	<u>\$ 1,551,709</u>	<u>\$ 1,439,609</u>	<u>\$ 1,327,509</u>	<u>\$ 1,327,509</u>	<u>\$ 1,327,509</u>	<u>\$ 1,327,509</u>

POLICE AND FIRE PENSION FUNDS									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Property tax	\$ 2,682,279	\$ 2,714,197	\$ 2,938,677	\$ 3,002,000	\$ 2,852,200	\$ 2,878,100	\$ 2,892,800	\$ 2,907,800	\$ 2,983,100
<i>Total revenues</i>	<u>2,682,279</u>	<u>2,714,197</u>	<u>2,938,677</u>	<u>3,002,000</u>	<u>2,852,200</u>	<u>2,878,100</u>	<u>2,892,800</u>	<u>2,907,800</u>	<u>2,983,100</u>
Total revenues and other sources	<u>2,682,279</u>	<u>2,714,197</u>	<u>2,938,677</u>	<u>3,002,000</u>	<u>2,852,200</u>	<u>2,878,100</u>	<u>2,892,800</u>	<u>2,907,800</u>	<u>2,983,100</u>
Other uses:									
Transfers out to other funds:									
General Fund	2,427,468	2,022,057	2,573,516	2,800,000	2,763,000	2,835,100	2,898,900	2,964,100	3,030,800
<i>Total other uses</i>	<u>2,427,468</u>	<u>2,022,057</u>	<u>2,573,516</u>	<u>2,800,000</u>	<u>2,763,000</u>	<u>2,835,100</u>	<u>2,898,900</u>	<u>2,964,100</u>	<u>3,030,800</u>
Total expenditures and other uses	<u>2,427,468</u>	<u>2,022,057</u>	<u>2,573,516</u>	<u>2,800,000</u>	<u>2,763,000</u>	<u>2,835,100</u>	<u>2,898,900</u>	<u>2,964,100</u>	<u>3,030,800</u>
Excess (def) of revenues and other sources over expenditures and other uses	254,811	692,140	365,161	202,000	89,200	43,000	(6,100)	(56,300)	(47,700)
Fund balance at beginning of year	2,209,629	2,464,440	3,156,580	3,521,741	3,723,741	3,812,941	3,855,941	3,849,841	3,793,541
Fund balance at end of year	<u>\$ 2,464,440</u>	<u>\$ 3,156,580</u>	<u>\$ 3,521,741</u>	<u>\$ 3,723,741</u>	<u>\$ 3,812,941</u>	<u>\$ 3,855,941</u>	<u>\$ 3,849,841</u>	<u>\$ 3,793,541</u>	<u>\$ 3,745,841</u>



FUND SUMMARIES – Operations – Restricted

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

Street Maintenance and Repair Fund

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. The revenue is obtained from.

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 Visitor's 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

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.

FEMA Fund

This fund was established to account for public assistance grant revenues from the Federal Emergency Management Agency.

Local Coronavirus Relief Fund

This fund was established to account for federal funds received from the CARES Act. These funds are to be used for necessary expenditures associated with the Coronavirus Disease 2019 (COVID-19). *This fund is inactive as of the end of calendar year 2021.*

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

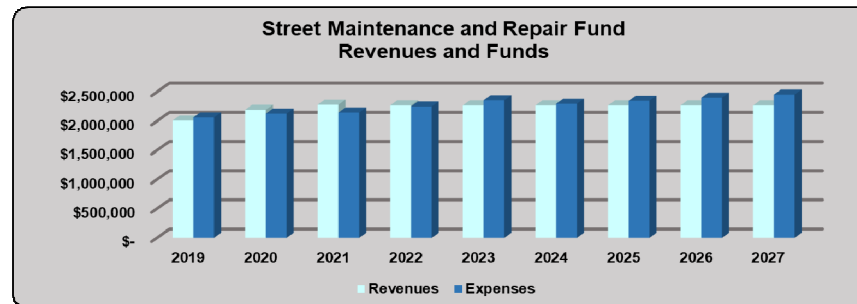
2023 PROPOSED SUMMARY PRESENTATION

	Street Maintenance and Repair Fund	Life Long Learning and Leisure Fund	Tree Planting Fund	Neighborhood Lighting Utility Fund	Clerk of Courts Fund	Mayor's Court Computer Fund	Mayor's Court Special Project Fund
Revenues:							
Gas, BMV fees	\$ 2,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	10,000	-	-	2,500	-	-	-
Charge for services	-	-	-	63,000	-	-	-
Other revenue	8,000	-	40,000	-	8,000	8,000	25,000
Total revenues	2,268,000	-	40,000	65,500	8,000	8,000	25,000
Expenditures:							
<i>Operating</i>							
Public Safety	-	-	-	-	-	-	-
Parks and Recreation	-	-	65,000	-	-	-	-
Public Service	2,355,800	-	-	110,600	-	-	-
Administrative support	-	-	-	-	8,000	13,200	19,500
<i>Capital Outlay</i>							
Capital equipment	-	-	-	-	-	-	-
Capital improvements	-	-	-	-	-	-	-
Total expenditures	2,355,800	-	65,000	110,600	8,000	13,200	19,500
Net revenue over/(under) expenditures	(87,800)	-	(25,000)	(45,100)	-	(5,200)	5,500
Other financing sources/(uses) and intra-city services							
Intra-city services	-	-	-	-	-	-	-
Total other financing sources(uses) and intra-city services	-	-	-	-	-	-	-
Net change in fund balance	(87,800)	-	(25,000)	(45,100)	-	(5,200)	5,500
Beginning balance	1,229,217	-	54,696	181,114	9,717	29,353	128,184
Ending balance	\$ 1,141,417	\$ -	\$ 29,696	\$ 136,014	\$ 9,717	\$ 24,153	\$ 133,684

Upper Arlington Visitor's Bureau Fund	Tax Incentive Review Fund	Law Enforcement Fund	Enforcement Education Fund	Local Coronavirus Relief Fund	Local Fiscal Recovery Fund	One Ohio Opiod Fund	Total Restricted Operations
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000
-	-	4,000	-	-	-	-	16,500
-	-	-	-	-	-	-	63,000
92,500	-	130,000	2,500	-	-	10,300	324,300
92,500	-	134,000	2,500	-	-	10,300	2,653,800
-	-	251,300	2,500	-	-	-	253,800
-	-	-	-	-	-	-	65,000
-	-	-	-	-	-	-	2,466,400
-	-	-	-	-	-	-	40,700
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	251,300	2,500	-	-	-	2,825,900
92,500	-	(117,300)	-	-	-	10,300	(172,100)
-	(5,000)	-	-	-	-	-	(5,000)
-	(5,000)	-	-	-	-	-	(5,000)
92,500	(5,000)	(117,300)	-	-	-	10,300	(177,100)
392,610	6,270	395,703	19,942	-	116,713	10,358	2,573,877
\$ 485,110	\$ 1,270	\$ 278,403	\$ 19,942	\$ -	\$ 116,713	\$ 20,658	\$ 2,396,777

FUND SUMMARIES - Operations - Restricted

STREET MAINTENANCE AND REPAIR FUND									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Gasoline tax	\$ 1,413,646	\$ 1,731,632	\$ 1,795,902	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
Motor vehicle license tax	440,700	434,098	462,636	450,000	450,000	450,000	450,000	450,000	450,000
Investment earnings	14,111	15,463	9,440	10,000	10,000	10,000	10,000	10,000	10,000
Miscellaneous revenues	16,149	659	12,214	8,000	8,000	8,000	8,000	8,000	8,000
Reimbursements	-	11,849	-	-	-	-	-	-	-
Total revenues	1,884,606	2,193,701	2,280,192	2,268,000	2,268,000	2,268,000	2,268,000	2,268,000	2,268,000
Other sources:									
Transfers in from other funds:									
General Fund	125,000	-	-	-	-	-	-	-	-
Total other sources	125,000	-	-	-	-	-	-	-	-
Total revenues and other sources	2,009,606	2,193,701	2,280,192	2,268,000	2,268,000	2,268,000	2,268,000	2,268,000	2,268,000
Expenditures:									
Public Works Division									
Operating	1,399,123	1,206,921	1,242,841	1,308,700	1,408,600	1,432,900	1,465,100	1,498,100	1,531,800
Capital improvements - CIP	-	250,000	173,617	-	-	-	-	-	-
Public Service Administration									
Operating	664,159	657,279	681,705	941,200	947,200	863,000	882,400	902,300	922,600
Capital equipment	-	14,570	49,050	-	-	-	-	-	-
Total expenditures	2,063,282	2,128,770	2,147,213	2,249,900	2,355,800	2,295,900	2,347,500	2,400,400	2,454,400
Total expenditures and other uses	2,063,282	2,128,770	2,147,213	2,249,900	2,355,800	2,295,900	2,347,500	2,400,400	2,454,400
Excess (def) of revenues and other sources over expenditures and other uses	(53,676)	64,931	132,979	18,100	(87,800)	(27,900)	(79,500)	(132,400)	(186,400)
Fund balance at beginning of year	886,446	835,381	919,843	1,210,917	1,229,217	1,141,417	1,113,517	1,034,017	901,617
Lapsed encumbrances	2,611	19,531	158,095	200	-	-	-	-	-
Fund balance at end of year	\$ 835,381	\$ 919,843	\$ 1,210,917	\$ 1,229,217	\$ 1,141,417	\$ 1,113,517	\$ 1,034,017	\$ 901,617	\$ 715,217



FUND SUMMARIES - Operations - Restricted

LIFE LONG LEARNING AND LEISURE FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Charges for services	\$ 112,134	\$ 64,948	\$ 108,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total revenues</i>	<u>112,134</u>	<u>64,948</u>	<u>108,146</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other sources:									
Transfers in from other funds:									
General Fund	-	-	50,000	-	-	-	-	-	-
<i>Total other sources</i>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	<u>112,134</u>	<u>64,948</u>	<u>158,146</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:									
Parks and Recreation	135,005	121,993	142,014	-	-	-	-	-	-
Capital equipment	-	-	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>135,005</u>	<u>121,993</u>	<u>142,014</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other uses:									
Transfers out to other funds:									
General Fund	-	-	-	48,531	-	-	-	-	-
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,531</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures and other uses	<u>135,005</u>	<u>121,993</u>	<u>142,014</u>	<u>48,531</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (def) of revenues and other sources over expenditures and other uses	(22,871)	(57,045)	16,132	(48,531)	-	-	-	-	-
Fund balance at beginning of year	111,692	88,821	31,776	48,531	-	-	-	-	-
Lapsed encumbrances	-	-	623	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 88,821</u>	<u>\$ 31,776</u>	<u>\$ 48,531</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TREE PLANTING FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Tree planting donations	\$ 24,147	\$ 11,045	\$ 20,396	\$ 23,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Miscellaneous revenues	-	-	-	-	25,000	-	-	-	-
<i>Total revenues</i>	<u>24,147</u>	<u>11,045</u>	<u>20,396</u>	<u>23,000</u>	<u>40,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Total revenues and other sources	<u>24,147</u>	<u>11,045</u>	<u>20,396</u>	<u>23,000</u>	<u>40,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Expenditures:									
Parks and Recreation	23,458	11,382	20,000	65,000	65,000	15,000	15,000	15,000	15,000
<i>Total expenditures</i>	<u>23,458</u>	<u>11,382</u>	<u>20,000</u>	<u>65,000</u>	<u>65,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Total expenditures and other uses	<u>23,458</u>	<u>11,382</u>	<u>20,000</u>	<u>65,000</u>	<u>65,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Excess (def) of revenues and other sources over expenditures and other uses	689	(337)	396	(42,000)	(25,000)	-	-	-	-
Fund balance at beginning of year	95,948	96,637	96,300	96,696	54,696	29,696	29,696	29,696	29,696
Fund balance at end of year	<u>\$ 96,637</u>	<u>\$ 96,300</u>	<u>\$ 96,696</u>	<u>\$ 54,696</u>	<u>\$ 29,696</u>	<u>\$ 29,696</u>	<u>\$ 29,696</u>	<u>\$ 29,696</u>	<u>\$ 29,696</u>

FUND SUMMARIES - Operations - Restricted

NEIGHBORHOOD LIGHTING UTILITY FUND									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Investment earnings	\$ 9,435	\$ 6,841	\$ 3,308	\$ 3,000	\$ 2,500	\$ 2,000	\$ 1,500	\$ 1,000	\$ 500
Maintenance fees	63,917	64,384	64,227	63,000	63,000	63,000	63,000	63,000	63,000
Miscellaneous revenues	-	-	672	-	-	-	-	-	-
Total revenues	73,352	71,225	68,207	66,000	65,500	65,000	64,500	64,000	63,500
Total revenues and other sources	73,352	71,225	68,207	66,000	65,500	65,000	64,500	64,000	63,500
Expenditures:									
Public Service Administration	133,661	45,535	247,254	175,000	110,600	112,200	92,000	93,000	94,000
Total expenditures	133,661	45,535	247,254	175,000	110,600	112,200	92,000	93,000	94,000
Total expenditures and other uses	133,661	45,535	247,254	175,000	110,600	112,200	92,000	93,000	94,000
Excess (def) of revenues and other sources over expenditures and other uses	(60,309)	25,690	(179,047)	(109,000)	(45,100)	(47,200)	(27,500)	(29,000)	(30,500)
Fund balance at beginning of year	503,780	443,471	469,161	290,114	181,114	136,014	88,814	61,314	32,314
Fund balance at end of year	\$ 443,471	\$ 469,161	\$ 290,114	\$ 181,114	\$ 136,014	\$ 88,814	\$ 61,314	\$ 32,314	\$ 1,814

FUND SUMMARIES - Operations - Restricted

CLERK OF COURT FUND									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Court fees	\$ 9,118	\$ 5,307	\$ 6,045	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Total revenues	9,118	5,307	6,045	8,000	8,000	8,000	8,000	8,000	8,000
Total revenues and other sources	9,118	5,307	6,045	8,000	8,000	8,000	8,000	8,000	8,000
Expenditures:									
Finance									
Operating	22,010	9,890	9,761	11,000	8,000	8,000	8,000	8,000	8,000
Total expenditures	22,010	9,890	9,761	11,000	8,000	8,000	8,000	8,000	8,000
Total expenditures and other uses	22,010	9,890	9,761	11,000	8,000	8,000	8,000	8,000	8,000
Excess (def) of revenues and other sources over expenditures and other uses	(12,892)	(4,583)	(3,716)	(3,000)	-	-	-	-	-
Fund balance at beginning of year	32,065	21,016	16,433	12,717	9,717	9,717	9,717	9,717	9,717
Lapsed encumbrances	1,843	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ 21,016	\$ 16,433	\$ 12,717	\$ 9,717	\$ 9,717	\$ 9,717	\$ 9,717	\$ 9,717	\$ 9,717

FUND SUMMARIES - Operations - Restricted

MAYOR'S COURT COMPUTER FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Court fees	\$ 9,117	\$ 5,308	\$ 6,045	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
<i>Total revenues</i>	<u>9,117</u>	<u>5,308</u>	<u>6,045</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>
Total revenues and other sources	<u>9,117</u>	<u>5,308</u>	<u>6,045</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>
Expenditures:									
Finance									
Operating	16,636	8,656	13,046	14,400	13,200	13,200	13,200	13,200	13,200
<i>Total expenditures</i>	<u>16,636</u>	<u>8,656</u>	<u>13,046</u>	<u>14,400</u>	<u>13,200</u>	<u>13,200</u>	<u>13,200</u>	<u>13,200</u>	<u>13,200</u>
Total expenditures and other uses	<u>16,636</u>	<u>8,656</u>	<u>13,046</u>	<u>14,400</u>	<u>13,200</u>	<u>13,200</u>	<u>13,200</u>	<u>13,200</u>	<u>13,200</u>
Excess (def) of revenues and other sources over expenditures and other uses	(7,519)	(3,348)	(7,001)	(6,400)	(5,200)	(5,200)	(5,200)	(5,200)	(5,200)
Fund balance at beginning of year	53,621	46,102	42,754	35,753	29,353	24,153	18,953	13,753	8,553
Fund balance at end of year	<u>\$ 46,102</u>	<u>\$ 42,754</u>	<u>\$ 35,753</u>	<u>\$ 29,353</u>	<u>\$ 24,153</u>	<u>\$ 18,953</u>	<u>\$ 13,753</u>	<u>\$ 8,553</u>	<u>\$ 3,353</u>

MAYOR'S COURT SPECIAL PROJECT FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Court fees	\$ 30,463	\$ 17,723	\$ 20,194	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Reimbursements/Grants	10,000	-	10,000	-	-	-	-	-	-
<i>Total revenues</i>	<u>40,463</u>	<u>17,723</u>	<u>30,194</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>
Total revenues and other sources	<u>40,463</u>	<u>17,723</u>	<u>30,194</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>
Expenditures:									
Finance									
Operating	71,721	17,355	6,324	23,000	19,500	19,500	19,900	20,300	20,800
<i>Total expenditures</i>	<u>71,721</u>	<u>17,355</u>	<u>6,324</u>	<u>23,000</u>	<u>19,500</u>	<u>19,500</u>	<u>19,900</u>	<u>20,300</u>	<u>20,800</u>
Total expenditures and other uses	<u>71,721</u>	<u>17,355</u>	<u>6,324</u>	<u>23,000</u>	<u>19,500</u>	<u>19,500</u>	<u>19,900</u>	<u>20,300</u>	<u>20,800</u>
Excess (def) of revenues and other sources over expenditures and other uses	(31,258)	368	23,870	2,000	5,500	5,500	5,100	4,700	4,200
Fund balance at beginning of year	129,304	98,046	98,714	124,084	128,184	133,684	139,184	144,284	148,984
Lapsed encumbrances	-	300	1,500	2,100	-	-	-	-	-
Fund balance at end of year	<u>\$ 98,046</u>	<u>\$ 98,714</u>	<u>\$ 124,084</u>	<u>\$ 128,184</u>	<u>\$ 133,684</u>	<u>\$ 139,184</u>	<u>\$ 144,284</u>	<u>\$ 148,984</u>	<u>\$ 153,184</u>

FUND SUMMARIES - Operations - Restricted

UPPER ARLINGTON VISITOR'S BUREAU FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Other revenues	\$ 65,177	\$ 44,383	\$ 84,040	\$ 92,500	\$ 92,500	\$ 92,500	\$ 92,500	\$ 92,500	\$ 92,500
<i>Total revenues</i>	<u>65,177</u>	<u>44,383</u>	<u>84,040</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>
Total revenues and other sources	<u>65,177</u>	<u>44,383</u>	<u>84,040</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>
Expenditures:									
City Manager									
Operating	4,984	12,929	-	-	-	-	-	-	-
Information Technology	23,455	24,281	24,379	-	-	-	-	-	-
<i>Total expenditures</i>	<u>28,439</u>	<u>37,210</u>	<u>24,379</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other sources:									
Transfers to other funds:									
General Bond Retirement Fund	-	-	-	-	-	-	92,500	92,500	92,500
<i>Total other sources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>
Total expenditures and other uses	<u>28,439</u>	<u>37,210</u>	<u>24,379</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>
Excess (def) of revenues and other sources over expenditures and other uses	36,738	7,173	59,661	92,500	92,500	92,500	-	-	-
Fund balance at beginning of year	196,538	233,276	240,449	300,110	392,610	485,110	577,610	577,610	577,610
Fund balance at end of year	<u>\$ 233,276</u>	<u>\$ 240,449</u>	<u>\$ 300,110</u>	<u>\$ 392,610</u>	<u>\$ 485,110</u>	<u>\$ 577,610</u>	<u>\$ 577,610</u>	<u>\$ 577,610</u>	<u>\$ 577,610</u>

TAX INCENTIVE REVIEW FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Miscellaneous revenues	\$ 1,500	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total revenues</i>	<u>1,500</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	<u>1,500</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:									
Intra-city services	5,000	5,000	5,000	5,000	5,000	1,270	-	-	-
<i>Total expenditures</i>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>1,270</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures and other uses	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>1,270</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (def) of revenues and other sources over expenditures and other uses	(3,500)	(4,000)	(5,000)	(5,000)	(5,000)	(1,270)	-	-	-
Fund balance at beginning of year	23,770	20,270	16,270	11,270	6,270	1,270	-	-	-
Fund balance at end of year	<u>\$ 20,270</u>	<u>\$ 16,270</u>	<u>\$ 11,270</u>	<u>\$ 6,270</u>	<u>\$ 1,270</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FUND SUMMARIES - Operations - Restricted

LAW ENFORCEMENT FUND									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Sale of forfeited property	\$ 119,841	\$ 120,158	\$ 55,705	\$ 135,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
Investment earnings	13,925	10,586	4,283	5,000	4,000	3,000	2,000	1,000	1,000
Reimbursements	27,038	23,734	30,334	5,000	20,000	20,000	20,000	20,000	20,000
<i>Total revenues</i>	<u>160,804</u>	<u>154,478</u>	<u>90,322</u>	<u>145,000</u>	<u>134,000</u>	<u>133,000</u>	<u>132,000</u>	<u>131,000</u>	<u>131,000</u>
Total revenues and other sources	160,804	154,478	90,322	145,000	134,000	133,000	132,000	131,000	131,000
Expenditures:									
Police Division									
Operating	220,108	182,552	221,005	263,700	251,300	253,500	259,200	265,000	271,000
Capital equipment	46,586	7,300	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>266,694</u>	<u>189,852</u>	<u>221,005</u>	<u>263,700</u>	<u>251,300</u>	<u>253,500</u>	<u>259,200</u>	<u>265,000</u>	<u>271,000</u>
Total expenditures and other uses	266,694	189,852	221,005	263,700	251,300	253,500	259,200	265,000	271,000
Excess (def) of revenues and other sources over expenditures and other uses	(105,890)	(35,374)	(130,683)	(118,700)	(117,300)	(120,500)	(127,200)	(134,000)	(140,000)
Fund balance at beginning of year	786,278	680,388	645,014	514,403	395,703	278,403	157,903	30,703	(103,297)
Lapsed encumbrances	-	-	72	-	-	-	-	-	-
Fund balance at end of year	\$ 680,388	\$ 645,014	\$ 514,403	\$ 395,703	\$ 278,403	\$ 157,903	\$ 30,703	\$ (103,297)	\$ (243,297)

ENFORCEMENT EDUCATION FUND									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Fine revenue	\$ 1,883	\$ 1,600	\$ 1,196	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
<i>Total revenues</i>	<u>1,883</u>	<u>1,600</u>	<u>1,196</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>
Total revenues and other sources	1,883	1,600	1,196	2,500	2,500	2,500	2,500	2,500	2,500
Expenditures:									
Police Division	1,096	599	620	2,500	2,500	2,500	2,600	2,700	2,800
<i>Total expenditures</i>	<u>1,096</u>	<u>599</u>	<u>620</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,600</u>	<u>2,700</u>	<u>2,800</u>
Total expenditures and other uses	1,096	599	620	2,500	2,500	2,500	2,600	2,700	2,800
Excess (def) of revenues and other sources over expenditures and other uses	787	1,001	576	-	-	-	(100)	(200)	(300)
Fund balance at beginning of year	17,578	18,365	19,366	19,942	19,942	19,942	19,942	19,842	19,642
Fund balance at end of year	\$ 18,365	\$ 19,366	\$ 19,942	\$ 19,942	\$ 19,942	\$ 19,942	\$ 19,842	\$ 19,642	\$ 19,342

FUND SUMMARIES - Operations - Restricted

FEMA FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Reimbursements/Grants	\$ 46,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total revenues</i>	46,828	-	-	-	-	-	-	-	-
Total revenues and other sources	46,828	-	-	-	-	-	-	-	-
Expenditures:									
Public Works	46,828	-	-	-	-	-	-	-	-
<i>Total expenditures</i>	46,828	-	-	-	-	-	-	-	-
Total expenditures and other uses	46,828	-	-	-	-	-	-	-	-
Excess (def) of revenues and other sources over expenditures and other uses	-	-	-	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FUND SUMMARIES - Operations - Restricted

LOCAL CORONAVIRUS RELIEF FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Reimbursements/Grants	\$ -	\$ 3,566,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total revenues</i>	-	3,566,359	-	-	-	-	-	-	-
Total revenues and other sources	-	3,566,359	-	-	-	-	-	-	-
Expenditures:									
Police Division	-	1,419,250	45,755	-	-	-	-	-	-
Fire Division	-	1,578,998	-	-	-	-	-	-	-
Parks and Recreation	-	43,974	-	-	-	-	-	-	-
Community Development	-	749	-	-	-	-	-	-	-
Public Service Administration	-	20,970	-	-	-	-	-	-	-
Public Works Division	-	161,768	-	-	-	-	-	-	-
City Manager	-	364	-	-	-	-	-	-	-
City Attorney	-	71	-	-	-	-	-	-	-
City Clerk	-	438	-	-	-	-	-	-	-
Finance (including Clerk of Court)	-	26,743	-	-	-	-	-	-	-
Information Technology	-	87,440	-	-	-	-	-	-	-
Facilities Maintenance	-	28,550	-	-	-	-	-	-	-
General Administration	-	24,998	-	-	-	-	-	-	-
Capital equipment	-	172,046	-	-	-	-	-	-	-
<i>Total expenditures</i>	-	3,566,359	45,755	-	-	-	-	-	-
Total expenditures and other uses	-	3,566,359	45,755	-	-	-	-	-	-
Excess (def) of revenues and other sources over expenditures and other uses	-	-	(45,755)	-	-	-	-	-	-
Fund balance at beginning of year	-	-	45,755	-	-	-	-	-	-
Lapsed encumbrances	-	45,755	-	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ 45,755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FUND SUMMARIES - Operations - Restricted

LOCAL FISCAL RECOVERY FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Reimbursements/Grants	\$ -	\$ -	\$ 1,852,313	\$ 1,859,700	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total revenues</i>	-	-	1,852,313	1,859,700	-	-	-	-	-
Total revenues and other sources	-	-	1,852,313	1,859,700	-	-	-	-	-
Expenditures:									
City Manager	-	-	9,400	7,200	-	-	-	-	-
Fire Division	-	-	-	1,403,800	-	-	-	-	-
Capital equipment	-	-	-	1,403,800	-	-	-	-	-
Public Works Division	-	-	-	2,174,900	-	-	-	-	-
Capital improvements	-	-	-	2,174,900	-	-	-	-	-
<i>Total expenditures</i>	-	-	9,400	3,585,900	-	-	-	-	-
Total expenditures and other uses	-	-	9,400	3,585,900	-	-	-	-	-
Excess (def) of revenues and other sources over expenditures and other uses	-	-	1,842,913	(1,726,200)	-	-	-	-	-
Fund balance at beginning of year	-	-	-	1,842,913	116,713	116,713	116,713	116,713	116,713
Fund balance at end of year	\$ -	\$ -	\$ 1,842,913	\$ 116,713	\$ 116,713	\$ 116,713	\$ 116,713	\$ 116,713	\$ 116,713

**Remaing funds at the end of 2022 will be evaluated and there intended use will be discussed. Once decided, the funds will be presented to Council for appropriation.

One Ohio Opiod Fund									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Reimbursements/Grants	\$ -	\$ -	\$ -	\$ 10,358	\$ 10,300	\$ 10,300	\$ 10,300	\$ 10,300	\$ 10,300
<i>Total revenues</i>	-	-	-	10,358	10,300	10,300	10,300	10,300	10,300
Total revenues and other sources	-	-	-	10,358	10,300	10,300	10,300	10,300	10,300
Expenditures:									
City Attorney	-	-	-	-	-	-	-	-	-
Total expenditures and other uses	-	-	-	-	-	-	-	-	-
Excess (def) of revenues and other sources over expenditures and other uses	-	-	-	10,358	10,300	10,300	10,300	10,300	10,300
Fund balance at beginning of year	-	-	-	-	10,358	20,658	30,958	41,258	51,558
Fund balance at end of year	\$ -	\$ -	\$ -	\$ 10,358	\$ 20,658	\$ 30,958	\$ 41,258	\$ 51,558	\$ 61,858

** It is intended that these funds will be utilized in the City's diversion program. Since the planned use has not been finalized, no amounts have budgeted at this time.

FUND SUMMARIES – Operations – Business

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

Solid Waste Management Fund

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

2023 PROPOSED SUMMARY PRESENTATION

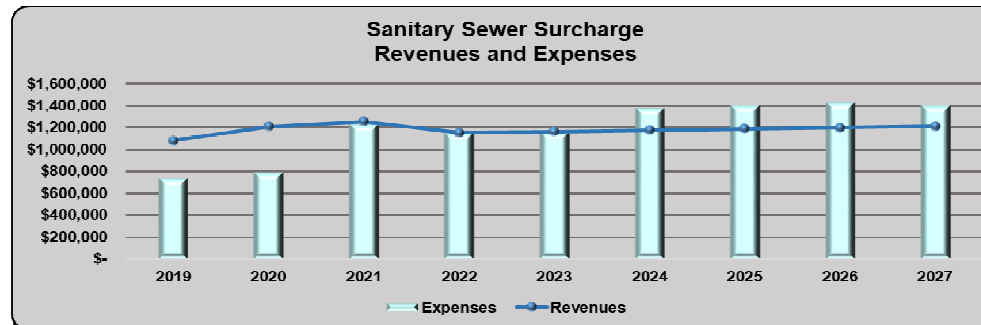
	Solid Waste Management Fund	Sanitary Sewer Surcharge Fund	Water Surcharge Fund	Stormwater Management Fund	Swimming Pool Fund	Total Business Operations
Revenues:						
Water, sewer & stormwater fees	\$ -	\$ 1,163,000	\$ 764,000	\$ 753,000	\$ -	\$ 2,680,000
Solid waste service fees	3,800,000	-	-	-	-	3,800,000
Swimming pool fees	-	-	-	-	925,000	925,000
Investment earnings	12,000	-	-	25,000	-	37,000
Other revenue	55,000	1,500	-	-	-	56,500
Total revenues	3,867,000	1,164,500	764,000	778,000	925,000	7,498,500
Expenditures:						
<i>Operating</i>						
Parks and Recreation	-	-	-	-	945,000	945,000
Public Service	3,605,600	915,600	400,600	707,600	-	5,629,400
<i>Capital outlay</i>						
Capital equipment	-	-	80,000	-	-	80,000
Capital improvements	-	215,000	500,000	-	-	715,000
<i>Debt service</i>						
Debt payments	-	-	9,400	-	-	9,400
Total expenditures	3,605,600	1,130,600	990,000	707,600	945,000	7,378,800
Net Revenue over/(under) expenditures	261,400	33,900	(226,000)	70,400	(20,000)	119,700
Other financing sources/(uses) and intra-city services						
Intra-city services	-	(20,000)	(12,000)	(15,000)	-	(47,000)
Transfers/Advances out	-	(7,600)	(87,900)	(62,700)	-	(158,200)
Total other financing sources(uses) and intra-city services	-	(27,600)	(99,900)	(77,700)	-	(205,200)
Net change in fund balance	261,400	6,300	(325,900)	(7,300)	(20,000)	(85,500)
Beginning balance	1,181,193	1,912,253	1,719,103	2,275,525	292,848	7,380,922
Ending balance	\$ 1,442,593	\$ 1,918,553	\$ 1,393,203	\$ 2,268,225	\$ 272,848	\$ 7,295,422

FUND SUMMARIES - Operations - Business

SOLID WASTE MANAGEMENT FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Annual service fees	\$ 3,003,058	\$ 3,033,490	\$ 3,022,839	\$ 3,000,000	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000
Investment earnings	25,056	21,010	10,964	15,000	12,000	12,000	12,000	12,000	12,000
Miscellaneous revenues	-	-	2,777	38,000	55,000	-	-	-	-
Total revenues	3,028,114	3,054,500	3,036,580	3,053,000	3,867,000	3,812,000	3,812,000	3,812,000	3,812,000
Total revenues and other sources	3,028,114	3,054,500	3,036,580	3,053,000	3,867,000	3,812,000	3,812,000	3,812,000	3,812,000
Expenditures:									
Solid waste disposal									
Refuse and recycling collection contract	2,789,540	2,778,582	2,806,884	2,800,000	3,400,000	3,700,000	3,700,000	3,700,000	3,700,000
Recycling disposal fees	84,736	93,351	31,334	200,000	150,000	150,000	150,000	150,000	150,000
Miscellaneous	1,959	2,183	2,694	61,000	55,600	5,000	5,100	5,200	5,300
Total expenditures	2,876,235	2,874,116	2,840,912	3,061,000	3,605,600	3,855,000	3,855,100	3,855,200	3,855,300
Other uses:									
Repayment of previously advanced funds:									
General Fund	125,000	125,000	-	-	-	-	-	-	-
Total other uses	125,000	125,000	-	-	-	-	-	-	-
Total expenditures and other uses	3,001,235	2,999,116	2,840,912	3,061,000	3,605,600	3,855,000	3,855,100	3,855,200	3,855,300
Excess (def) of revenues and other sources over expenditures and other uses	26,879	55,384	195,668	(8,000)	261,400	(43,000)	(43,100)	(43,200)	(43,300)
Fund balance at beginning of year	718,901	749,052	818,525	1,014,193	1,181,193	1,442,593	1,399,593	1,356,493	1,313,293
Lapsed encumbrances	3,272	14,089	-	-	-	-	-	-	-
Anticipated appropriation lapses	-	-	-	175,000	-	-	-	-	-
Fund balance at end of year	\$ 749,052	\$ 818,525	\$ 1,014,193	\$ 1,181,193	\$ 1,442,593	\$ 1,399,593	\$ 1,356,493	\$ 1,313,293	\$ 1,269,993
<i>Balance of amount due to the General Fund</i>	125,000	-	-	-	-	-	-	-	-

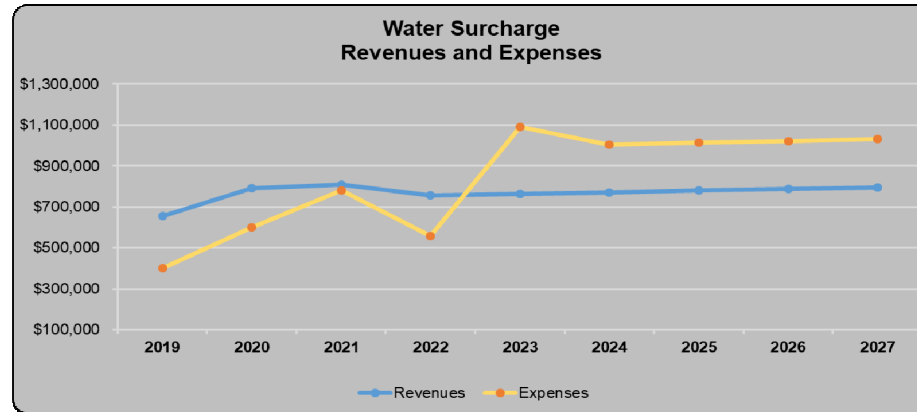
FUND SUMMARIES - Operations - Business

SANITARY SEWER SURCHARGE FUND									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Sewer surcharge	\$ 1,080,767	\$ 1,209,085	\$ 1,252,812	\$ 1,151,000	\$ 1,163,000	\$ 1,175,000	\$ 1,187,000	\$ 1,199,000	\$ 1,211,000
Miscellaneous revenues	1,931	1,240	2,406	1,500	1,500	1,500	1,500	1,500	1,500
<i>Total revenues</i>	<u>1,082,698</u>	<u>1,210,325</u>	<u>1,255,218</u>	<u>1,152,500</u>	<u>1,164,500</u>	<u>1,176,500</u>	<u>1,188,500</u>	<u>1,200,500</u>	<u>1,212,500</u>
Total revenues and other sources	1,082,698	1,210,325	1,255,218	1,152,500	1,164,500	1,176,500	1,188,500	1,200,500	1,212,500
Expenditures:									
Public Works Division									
Operating	712,140	768,472	777,972	903,600	915,600	929,500	950,400	971,800	993,700
Capital equipment	-	-	42,784	-	-	-	-	-	-
Capital improvements - CIP	-	-	387,621	215,000	215,000	419,300	423,700	428,200	382,700
Intra-city services	20,590	15,183	14,076	26,000	20,000	20,000	20,000	20,000	20,000
<i>Total expenditures</i>	<u>732,730</u>	<u>783,655</u>	<u>1,222,453</u>	<u>1,144,600</u>	<u>1,150,600</u>	<u>1,368,800</u>	<u>1,394,100</u>	<u>1,420,000</u>	<u>1,396,400</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	7,493	7,516	7,503	7,500	7,600	7,600	7,600	7,600	7,500
<i>Total other uses</i>	<u>7,493</u>	<u>7,516</u>	<u>7,503</u>	<u>7,500</u>	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>	<u>7,500</u>
Total expenditures and other uses	740,223	791,171	1,229,956	1,152,100	1,158,200	1,376,400	1,401,700	1,427,600	1,403,900
Excess (def) of revenues and other sources over expenditures and other uses	342,475	419,154	25,262	400	6,300	(199,900)	(213,200)	(227,100)	(191,400)
Fund balance at beginning of year	1,079,346	1,421,821	1,866,582	1,898,953	1,912,253	1,918,553	1,718,653	1,505,453	1,278,353
Lapsed encumbrances	-	25,607	7,109	12,900	-	-	-	-	-
Fund balance at end of year	\$ 1,421,821	\$ 1,866,582	\$ 1,898,953	\$ 1,912,253	\$ 1,918,553	\$ 1,718,653	\$ 1,505,453	\$ 1,278,353	\$ 1,086,953
<i>Outstanding debt balance (including interest)</i>	\$ 112,599	\$ 105,083	\$ 97,580	\$ 90,086	\$ 82,575	\$ 75,063	\$ 67,558	\$ 60,039	\$ 52,544
<i>** Debt matures in 2034</i>									



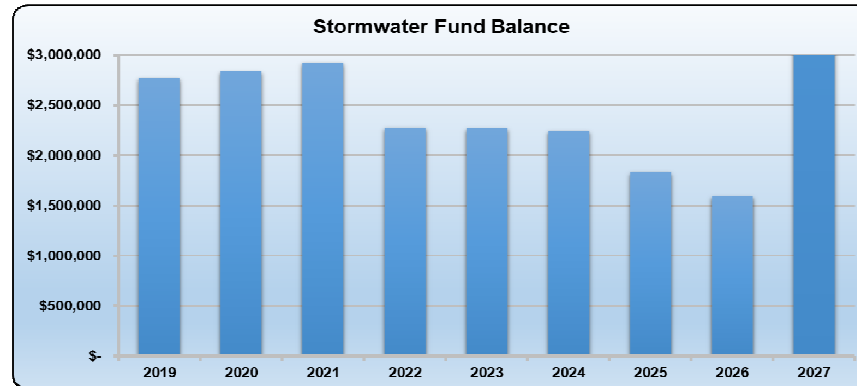
FUND SUMMARIES - Operations - Business

WATER SURCHARGE FUND									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Water surcharge	\$ 656,119	\$ 789,904	\$ 809,797	\$ 756,000	\$ 764,000	\$ 772,000	\$ 780,000	\$ 788,000	\$ 796,000
<i>Total revenues</i>	<u>656,119</u>	<u>789,904</u>	<u>809,797</u>	<u>756,000</u>	<u>764,000</u>	<u>772,000</u>	<u>780,000</u>	<u>788,000</u>	<u>796,000</u>
Total revenues and other sources	656,119	789,904	809,797	756,000	764,000	772,000	780,000	788,000	796,000
Expenditures:									
Public Works Division									
Operating	285,144	492,011	319,479	356,100	400,600	403,700	412,800	422,100	431,600
Capital equipment	-	-	-	80,000	80,000	-	-	-	-
Capital improvements - CIP	-	-	340,000	-	500,000	500,000	500,000	500,000	500,000
Intra-city services	9,084	10,537	4,555	15,000	12,000	12,000	12,000	12,000	12,000
Debt service on Issue 2 loans	18,869	9,435	28,304	18,900	9,400	-	-	-	-
<i>Total expenditures</i>	<u>313,097</u>	<u>511,983</u>	<u>692,338</u>	<u>470,000</u>	<u>1,002,000</u>	<u>915,700</u>	<u>924,800</u>	<u>934,100</u>	<u>943,600</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	87,684	87,957	87,813	87,800	87,900	88,000	87,900	88,000	87,800
<i>Total other uses</i>	<u>87,684</u>	<u>87,957</u>	<u>87,813</u>	<u>87,800</u>	<u>87,900</u>	<u>88,000</u>	<u>87,900</u>	<u>88,000</u>	<u>87,800</u>
Total expenditures and other uses	400,781	599,940	780,151	557,800	1,089,900	1,003,700	1,012,700	1,022,100	1,031,400
Excess (def) of revenues and other sources over expenditures and other uses	255,338	189,964	29,646	198,200	(325,900)	(231,700)	(232,700)	(234,100)	(235,400)
Fund balance at beginning of year	950,527	1,205,865	1,395,829	1,440,803	1,719,103	1,393,203	1,161,503	928,803	694,703
Lapsed encumbrances	-	-	15,328	100	-	-	-	-	-
Anticipated appropriation lapses	-	-	-	80,000	-	-	-	-	-
Fund balance at end of year	\$ 1,205,865	\$ 1,395,829	\$ 1,440,803	\$ 1,719,103	\$ 1,393,203	\$ 1,161,503	\$ 928,803	\$ 694,703	\$ 459,303
<i>Outstanding debt balance (including interest)</i>	<i>1,317,734</i>	<i>1,229,777</i>	<i>1,141,964</i>	<i>1,054,262</i>	<i>966,364</i>	<i>878,452</i>	<i>790,619</i>	<i>702,629</i>	<i>614,914</i>
<i>** Debt matures in 2034</i>									



FUND SUMMARIES - Operations - Business

STORMWATER MANAGEMENT FUND									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Amended	Proposed	Proposed	Projected	Projected	Projected
Revenues:									
Stormwater fees	\$ 765,847	\$ 764,614	\$ 747,851	\$ 770,000	\$ 753,000	\$ 753,000	\$ 753,000	\$ 753,000	\$ 753,000
Investment earnings	49,506	44,820	23,151	25,000	25,000	25,000	25,000	25,000	25,000
Miscellaneous revenues	-	-	802	-	-	-	-	-	-
Transfers in:									
<i>Total revenues</i>	<u>815,353</u>	<u>809,434</u>	<u>771,804</u>	<u>795,000</u>	<u>778,000</u>	<u>778,000</u>	<u>778,000</u>	<u>778,000</u>	<u>778,000</u>
Total revenues and other sources	815,353	809,434	771,804	795,000	778,000	778,000	778,000	778,000	778,000
Expenditures:									
Public Works Division									
Operating	481,722	538,981	543,185	689,700	707,600	720,600	1,101,200	761,800	779,000
Capital equipment	-	132,338	-	-	-	-	-	-	-
Capital improvements - CIP	-	-	74,700	685,900	-	-	15,600	179,900	199,700
Intra-city services	16,776	9,857	11,996	20,000	15,000	15,000	15,000	15,000	15,000
<i>Total expenditures</i>	<u>498,498</u>	<u>681,176</u>	<u>629,881</u>	<u>1,395,600</u>	<u>722,600</u>	<u>735,600</u>	<u>1,131,800</u>	<u>956,700</u>	<u>993,700</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	62,468	62,665	62,562	62,500	62,700	62,700	62,600	62,700	62,500
<i>Total other uses</i>	<u>62,468</u>	<u>62,665</u>	<u>62,562</u>	<u>62,500</u>	<u>62,700</u>	<u>62,700</u>	<u>62,600</u>	<u>62,700</u>	<u>62,500</u>
Total expenditures and other uses	560,966	743,841	692,443	1,458,100	785,300	798,300	1,194,400	1,019,400	1,056,200
Excess (def) of revenues and other sources over expenditures and other uses	254,387	65,593	79,361	(663,100)	(7,300)	(20,300)	(416,400)	(241,400)	(278,200)
Fund balance at beginning of year	2,505,767	2,768,751	2,837,442	2,921,525	2,275,525	2,268,225	2,247,925	1,831,525	1,590,125
Lapsed encumbrances	8,597	3,098	4,722	17,100	-	-	-	-	-
Fund balance at end of year	\$ 2,768,751	\$ 2,837,442	\$ 2,921,525	\$ 2,275,525	\$ 2,268,225	\$ 2,247,925	\$ 1,831,525	\$ 1,590,125	\$ 1,311,925
<i>Outstanding debt balance (including interest)</i>	\$ 938,810	\$ 876,145	\$ 813,583	\$ 751,100	\$ 688,478	\$ 625,846	\$ 563,270	\$ 500,582	\$ 438,090
<i>** Debt matures in 2034</i>									



FUND SUMMARIES - Operations - Business

SWIMMING POOL FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Charges and fees	\$ 791,691	\$ 198,722	\$ 769,722	\$ 900,000	\$ 925,000	\$ 945,000	949,700	954,400	959,200
Miscellaneous revenues	100	-	-	-	-	-	-	-	-
<i>Total revenues</i>	<u>791,791</u>	<u>198,722</u>	<u>769,722</u>	<u>900,000</u>	<u>925,000</u>	<u>945,000</u>	<u>949,700</u>	<u>954,400</u>	<u>959,200</u>
Total revenues and other sources	<u>791,791</u>	<u>198,722</u>	<u>769,722</u>	<u>900,000</u>	<u>925,000</u>	<u>945,000</u>	<u>949,700</u>	<u>954,400</u>	<u>959,200</u>
Expenditures:									
Operating	759,499	503,834	715,000	882,200	945,000	953,600	975,100	997,000	1,019,400
Capital equipment	-	-	-	20,000	-	-	-	-	-
<i>Total expenditures</i>	<u>759,499</u>	<u>503,834</u>	<u>715,000</u>	<u>902,200</u>	<u>945,000</u>	<u>953,600</u>	<u>975,100</u>	<u>997,000</u>	<u>1,019,400</u>
Total expenditures and other uses	<u>759,499</u>	<u>503,834</u>	<u>715,000</u>	<u>902,200</u>	<u>945,000</u>	<u>953,600</u>	<u>975,100</u>	<u>997,000</u>	<u>1,019,400</u>
Excess (def) of revenues and other sources over expenditures and other uses	32,292	(305,112)	54,722	(2,200)	(20,000)	(8,600)	(25,400)	(42,600)	(60,200)
Fund balance at beginning of year	513,046	545,338	240,226	294,948	292,848	272,848	264,248	238,848	196,248
Lapsed encumbrances	-	-	-	100	-	-	-	-	-
Fund balance at end of year	<u>\$ 545,338</u>	<u>\$ 240,226</u>	<u>\$ 294,948</u>	<u>\$ 292,848</u>	<u>\$ 272,848</u>	<u>\$ 264,248</u>	<u>\$ 238,848</u>	<u>\$ 196,248</u>	<u>\$ 136,048</u>



FUND SUMMARIES – Capital – Capital Equipment and Capital Improvements

CAPITAL EQUIPMENT

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

Capital Equipment Fund

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 dedicated 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 and Capital Improvements

2023 PROPOSED SUMMARY PRESENTATION

	Capital Equipment Fund	Technology Fund	Total Capital Equipment	Bonded Improvement Fund	Estate Tax Fund	Infrastructure Improvement Fund	Community Fiber Optic Fund	Total Capital Improvements
Revenues:								
Property taxes, rollbacks & assessments	\$ 1,177,400	\$ -	\$ 1,177,400	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	75,000	-	-	-	75,000
Other revenue	-	122,000	122,000	-	-	7,797,300	195,500	7,992,800
Total revenues	1,177,400	122,000	1,299,400	75,000	-	7,797,300	195,500	8,067,800
Expenditures:								
<i>Operating</i>								
Public Service	-	-	-	-	-	-	50,000	50,000
Administrative support	-	50,000	50,000	-	-	-	-	-
<i>Capital outlay</i>								
Capital equipment	1,951,500	70,000	2,021,500	-	-	-	-	-
Capital improvements - CIP	-	-	-	8,445,400	-	8,193,700	-	16,639,100
Capital improvements - Community Center/Offic	-	-	-	62,800,000	-	7,814,900	-	70,614,900
<i>Debt Service:</i>								
Debt issuance costs	-	-	-	2,191,200	-	-	-	2,191,200
Total expenditures	1,951,500	120,000	2,071,500	73,436,600	-	16,008,600	50,000	89,495,200
Net revenue over/(under) expenditures	(774,100)	2,000	(772,100)	(73,361,600)	-	(8,211,300)	145,500	(81,427,400)
Other financing sources/(uses)								
Proceeds of bonds/notes	-	-	-	65,000,000	-	-	-	65,000,000
Transfer/Advances in	240,000	75,000	315,000	-	-	7,582,500	68,400	7,650,900
Transfers/Advances out	-	-	-	-	-	-	(220,300)	(220,300)
Total other financing sources(uses)	240,000	75,000	315,000	65,000,000	-	7,582,500	(151,900)	72,430,600
Net change in fund balance	(534,100)	77,000	(457,100)	(8,361,600)	-	(628,800)	(6,400)	(8,996,800)
Beginning balance	1,288,390	325,522	1,613,912	21,146,117	-	3,642,705	291,461	25,080,283
Ending balance	\$ 754,290	\$ 402,522	\$ 1,156,812	\$ 12,784,517	\$ -	\$ 3,013,905	\$ 285,061	\$ 16,083,483

FUND SUMMARIES - Capital - Capital Equipment

CAPITAL EQUIPMENT FUND									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Property tax	\$ 952,078	\$ 962,652	\$ 1,138,443	\$ 1,163,000	\$ 1,177,400	\$ 1,236,000	\$ 1,248,000	\$ 1,310,000	\$ 1,376,000
Reimbursements/Grants	39,167	16,043	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
<i>Total revenues</i>	<u>991,245</u>	<u>978,695</u>	<u>1,138,443</u>	<u>1,163,000</u>	<u>1,177,400</u>	<u>1,236,000</u>	<u>1,248,000</u>	<u>1,310,000</u>	<u>1,376,000</u>
Other sources:									
Transfers in from other funds:									
General Fund	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
<i>Total other sources</i>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>
Total revenues and other sources	<u>1,231,245</u>	<u>1,218,695</u>	<u>1,378,443</u>	<u>1,403,000</u>	<u>1,417,400</u>	<u>1,476,000</u>	<u>1,488,000</u>	<u>1,550,000</u>	<u>1,616,000</u>
Expenditures:									
Capital equipment	1,204,560	1,147,838	1,270,589	1,249,600	1,951,500	-	-	-	-
<i>Total expenditures</i>	<u>1,204,560</u>	<u>1,147,838</u>	<u>1,270,589</u>	<u>1,249,600</u>	<u>1,951,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures and other uses	<u>1,204,560</u>	<u>1,147,838</u>	<u>1,270,589</u>	<u>1,249,600</u>	<u>1,951,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (def) of revenues and other sources over expenditures and other uses	26,685	70,857	107,854	153,400	(534,100)	1,476,000	1,488,000	1,550,000	1,616,000
Fund balance at beginning of year	656,994	691,940	773,369	910,390	1,288,390	754,290	2,230,290	3,718,290	5,268,290
Lapsed encumbrances	8,261	10,572	29,167	43,100	-	-	-	-	-
Anticipated appropriation lapses	-	-	-	181,500	-	-	-	-	-
Fund balance at end of year	<u>\$ 691,940</u>	<u>\$ 773,369</u>	<u>\$ 910,390</u>	<u>\$ 1,288,390</u>	<u>\$ 754,290</u>	<u>\$ 2,230,290</u>	<u>\$ 3,718,290</u>	<u>\$ 5,268,290</u>	<u>\$ 6,884,290</u>

TECHNOLOGY FUND									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Cellular tower rental fees	\$ 166,044	\$ 122,018	\$ 130,733	\$ 122,000	\$ 122,000	\$ 122,000	\$ 122,000	\$ 122,000	\$ 122,000
<i>Total revenues</i>	<u>166,044</u>	<u>122,018</u>	<u>130,733</u>	<u>122,000</u>	<u>122,000</u>	<u>122,000</u>	<u>122,000</u>	<u>122,000</u>	<u>122,000</u>
Other sources:									
Transfers in from other funds:									
General Fund	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
<i>Total other sources</i>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
Total revenues and other sources	<u>241,044</u>	<u>197,018</u>	<u>205,733</u>	<u>197,000</u>	<u>197,000</u>	<u>197,000</u>	<u>197,000</u>	<u>197,000</u>	<u>197,000</u>
Expenditures:									
Operating	70,424	34,859	55,382	134,100	50,000	50,000	51,100	52,200	53,400
Capital equipment	73,295	61,820	58,630	167,000	70,000	-	-	-	-
<i>Total expenditures</i>	<u>143,719</u>	<u>96,679</u>	<u>114,012</u>	<u>301,100</u>	<u>120,000</u>	<u>50,000</u>	<u>51,100</u>	<u>52,200</u>	<u>53,400</u>
Total expenditures and other uses	<u>143,719</u>	<u>96,679</u>	<u>114,012</u>	<u>301,100</u>	<u>120,000</u>	<u>50,000</u>	<u>51,100</u>	<u>52,200</u>	<u>53,400</u>
Excess (def) of revenues and other sources over expenditures and other uses	97,325	100,339	91,721	(104,100)	77,000	147,000	145,900	144,800	143,600
Fund balance at beginning of year	139,261	236,586	336,925	429,622	325,522	402,522	549,522	695,422	840,222
Lapsed encumbrances	-	-	976	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 236,586</u>	<u>\$ 336,925</u>	<u>\$ 429,622</u>	<u>\$ 325,522</u>	<u>\$ 402,522</u>	<u>\$ 549,522</u>	<u>\$ 695,422</u>	<u>\$ 840,222</u>	<u>\$ 983,822</u>

FUND SUMMARIES - Capital - Capital Improvements

BONDED IMPROVEMENT FUND									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Investment earnings	\$ 398,561	\$ 186,315	\$ 66,977	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Reimbursements/Grants	168,330	26,291	-	-	-	-	-	-	-
<i>Total revenues</i>	<u>566,891</u>	<u>212,606</u>	<u>66,977</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
Other sources:									
Sale of bonds and notes	5,370,000	15,500,000	-	19,250,000	65,000,000	-	16,792,600	-	18,965,100
Premium on bonds issued	84,106	197,083	-	288,300	-	-	-	-	-
<i>Total other sources</i>	<u>5,454,106</u>	<u>15,697,083</u>	<u>-</u>	<u>19,538,300</u>	<u>65,000,000</u>	<u>-</u>	<u>16,792,600</u>	<u>-</u>	<u>18,965,100</u>
Total revenues and other sources	<u>6,020,997</u>	<u>15,909,689</u>	<u>66,977</u>	<u>19,613,300</u>	<u>65,075,000</u>	<u>75,000</u>	<u>16,867,600</u>	<u>75,000</u>	<u>19,040,100</u>
Expenditures:									
Capital improvements - CIP	5,575,443	9,826,349	8,063,866	9,576,100	8,445,400	11,330,800	7,603,000	9,189,600	10,066,300
Capital improvements - Community Center/Office	-	-	-	-	62,800,000	-	-	-	-
Debt issuance costs	75,727	197,083	-	288,300	2,191,200	-	-	-	-
<i>Total expenditures</i>	<u>5,651,170</u>	<u>10,023,432</u>	<u>8,063,866</u>	<u>9,864,400</u>	<u>73,436,600</u>	<u>11,330,800</u>	<u>7,603,000</u>	<u>9,189,600</u>	<u>10,066,300</u>
Total expenditures and other uses	<u>5,651,170</u>	<u>10,023,432</u>	<u>8,063,866</u>	<u>9,864,400</u>	<u>73,436,600</u>	<u>11,330,800</u>	<u>7,603,000</u>	<u>9,189,600</u>	<u>10,066,300</u>
Excess (def) of revenues and other sources over expenditures and other uses	369,827	5,886,257	(7,996,889)	9,748,900	(8,361,600)	(11,255,800)	9,264,600	(9,114,600)	8,973,800
Fund balance at beginning of year	10,821,394	11,721,026	17,618,203	10,043,917	21,146,117	12,784,517	1,528,717	10,793,317	1,678,717
Lapsed encumbrances	529,805	10,920	422,603	353,300	-	-	-	-	-
Anticipated appropriation lapses	-	-	-	1,000,000	-	-	-	-	-
Fund balance at end of year	<u>\$ 11,721,026</u>	<u>\$ 17,618,203</u>	<u>\$ 10,043,917</u>	<u>\$ 21,146,117</u>	<u>\$ 12,784,517</u>	<u>\$ 1,528,717</u>	<u>\$ 10,793,317</u>	<u>\$ 1,678,717</u>	<u>\$ 10,652,517</u>

ESTATE TAX CAPITAL PROJECT FUND									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Investment earnings	\$ 12,680	\$ 5,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	329	253,769	-	-	-	-	-	-	-
Proceeds of grants/loans	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
General Fund	-	-	-	-	-	-	-	-	-
<i>Total revenues</i>	<u>13,009</u>	<u>259,444</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	<u>13,009</u>	<u>259,444</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:									
Capital improvements	706,550	313,365	94,201	49,240	-	-	-	-	-
In-house engineering	-	-	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>706,550</u>	<u>313,365</u>	<u>94,201</u>	<u>49,240</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures and other uses	<u>706,550</u>	<u>313,365</u>	<u>94,201</u>	<u>49,240</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (def) of revenues and other sources over expenditures and other uses	(693,541)	(53,921)	(94,201)	(49,240)	-	-	-	-	-
Fund balance at beginning of year	725,298	53,921	94,201	-	-	-	-	-	-
Lapsed encumbrances	22,164	94,201	-	49,240	-	-	-	-	-
Fund balance at end of year	<u>\$ 53,921</u>	<u>\$ 94,201</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FUND SUMMARIES - Capital - Capital Improvements

INFRASTRUCTURE IMPROVEMENT FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Reimbursements/Grants	\$ 671,666	\$ 1,173,221	\$ 496,919	\$ 748,100	\$ 5,797,300	\$ 500,000	\$ 1,866,500	\$ 860,000	\$ 400,000
Donations - Community Center	-	-	-	-	2,000,000	3,600,000	2,400,000	-	-
<i>Total revenues</i>	<u>671,666</u>	<u>1,173,221</u>	<u>496,919</u>	<u>748,100</u>	<u>7,797,300</u>	<u>4,100,000</u>	<u>4,266,500</u>	<u>860,000</u>	<u>400,000</u>
Other sources:									
Transfers in from other sources:									
Bonded Improvement Fund									
General Fund - CIP	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
General Fund - Community Center	-	-	3,317,500	6,000,000	4,682,500	-	-	-	-
Capital Asset Management Fund	2,000,000	2,000,000	1,650,000	1,650,000	1,650,000	1,650,000	2,250,000	2,250,000	2,250,000
<i>Total other sources</i>	<u>3,250,000</u>	<u>3,250,000</u>	<u>6,217,500</u>	<u>8,900,000</u>	<u>7,582,500</u>	<u>2,900,000</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>3,500,000</u>
Total revenues and other sources	<u>3,921,666</u>	<u>4,423,221</u>	<u>6,714,419</u>	<u>9,648,100</u>	<u>15,379,800</u>	<u>7,000,000</u>	<u>7,766,500</u>	<u>4,360,000</u>	<u>3,900,000</u>
Expenditures:									
Capital improvements - CIP	3,618,618	3,490,170	3,099,127	6,334,700	8,193,700	3,844,400	3,855,400	4,139,800	3,018,000
Capital improvements - Community Center/Office	-	-	3,464,228	7,000,000	7,814,900	3,921,000	-	-	-
<i>Total expenditures</i>	<u>3,618,618</u>	<u>3,490,170</u>	<u>6,563,355</u>	<u>13,334,700</u>	<u>16,008,600</u>	<u>7,765,400</u>	<u>3,855,400</u>	<u>4,139,800</u>	<u>3,018,000</u>
Total expenditures and other uses	<u>3,618,618</u>	<u>3,490,170</u>	<u>6,563,355</u>	<u>13,334,700</u>	<u>16,008,600</u>	<u>7,765,400</u>	<u>3,855,400</u>	<u>4,139,800</u>	<u>3,018,000</u>
Excess (def) of revenues and other sources over expenditures and other uses	303,048	933,051	151,064	(3,686,600)	(628,800)	(765,400)	3,911,100	220,200	882,000
Fund balance at beginning of year	4,544,281	5,174,352	6,330,754	7,155,105	3,642,705	3,013,905	2,248,505	6,159,605	6,379,805
Lapsed encumbrances	327,023	223,351	673,287	174,200	-	-	-	-	-
Anticipated lapsed appropriations	-	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 5,174,352</u>	<u>\$ 6,330,754</u>	<u>\$ 7,155,105</u>	<u>\$ 3,642,705</u>	<u>\$ 3,013,905</u>	<u>\$ 2,248,505</u>	<u>\$ 6,159,605</u>	<u>\$ 6,379,805</u>	<u>\$ 7,261,805</u>

FUND SUMMARIES - Capital - Capital Improvements

COMMUNITY FIBER OPTIC FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
School, Library, City annual payments	\$ 195,515	\$ 195,516	\$ 195,516	\$ 195,516	\$ 195,500	\$ 195,500	\$ 195,500	\$ 195,500	\$ 195,500
<i>Total revenues</i>	<u>195,515</u>	<u>195,516</u>	<u>195,516</u>	<u>195,516</u>	<u>195,500</u>	<u>195,500</u>	<u>195,500</u>	<u>195,500</u>	<u>195,500</u>
Other sources:									
Transfers in from other funds:									
General Fund	68,400	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>	<u>68,400</u>
Total revenues and other sources	<u>263,915</u>	<u>263,916</u>	<u>263,916</u>	<u>263,916</u>	<u>263,900</u>	<u>263,900</u>	<u>263,900</u>	<u>263,900</u>	<u>263,900</u>
Expenditures:									
Maintenance and repairs	133,331	34,608	72,876	75,000	50,000	50,000	50,000	50,000	50,000
Capital improvements	-	1,446	828	-	-	-	-	-	-
<i>Total expenditures</i>	<u>133,331</u>	<u>36,054</u>	<u>73,704</u>	<u>75,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (transfer)	120,298	120,298	120,298	120,300	120,300	120,300	120,300	-	-
Repayment of previously advanced funds:									
General Fund	100,000	100,000	100,000	100,000	100,000	100,000	100,000	125,000	125,000
<i>Total other uses</i>	<u>220,298</u>	<u>220,298</u>	<u>220,298</u>	<u>220,300</u>	<u>220,300</u>	<u>220,300</u>	<u>220,300</u>	<u>125,000</u>	<u>125,000</u>
Total expenditures and other uses	<u>353,629</u>	<u>256,352</u>	<u>294,002</u>	<u>295,300</u>	<u>270,300</u>	<u>270,300</u>	<u>270,300</u>	<u>175,000</u>	<u>175,000</u>
Excess (def) of revenues and other sources over expenditures and other uses	(89,714)	7,564	(30,086)	(31,384)	(6,400)	(6,400)	(6,400)	88,900	88,900
Fund balance at beginning of year	423,758	345,367	352,931	322,845	291,461	285,061	278,661	272,261	361,161
Lapsed encumbrances	11,323	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 345,367</u>	<u>\$ 352,931</u>	<u>\$ 322,845</u>	<u>\$ 291,461</u>	<u>\$ 285,061</u>	<u>\$ 278,661</u>	<u>\$ 272,261</u>	<u>\$ 361,161</u>	<u>\$ 450,061</u>
<i>Balance of amount due to the General Fund</i>	\$ 1,675,000	\$ 1,575,000	\$ 1,475,000	\$ 1,375,000	\$ 1,275,000	\$ 1,175,000	\$ 1,075,000	\$ 950,000	\$ 825,000
<i>Outstanding debt balance (including interest)</i>	\$ 721,788	\$ 601,490	\$ 481,192	\$ 360,894	\$ 240,596	\$ 120,298	\$ -	\$ -	\$ -
<i>** Debt matures in 2025</i>									

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 City will deposit 28% of gross income tax collections into the fund for the 2020 budget cycle. This fund is used to pay the cost of capital improvements or the debt service incurred in connection with the City's capital improvements.

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).

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).

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).

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).

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

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 will have two different inception dates based on the development of the parcels included in the TIF. The first portion, which currently includes a hotel, is set to begin in tax year 2020 and expire in 2049 (final settlement in 2050). The second portion is expected to begin in 2021 or 2022.

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 to begin in tax year 2023 (first settlement in 2024) and expire in 2052 (final settlement in 2053).

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 to 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 (TIF)

2023 PROPOSED SUMMARY PRESENTATION

	General Bond Retirement <u>Fund</u>	Capital Asset Management <u>Fund</u>	Total Debt and Capital Asset Management	Horizon TIF <u>Fund</u>	Kingsdale West TIF <u>Fund</u>	Kingsdale Core TIF <u>Fund</u>	Arlington Crossing TIF <u>Fund</u>
Revenues:							
Income tax	\$ -	\$ 11,639,300	\$ 11,639,300	\$ -	\$ -	\$ -	\$ -
Property taxes, rollbacks & assessments	-	-	-	-	-	-	-
Payments in lieu of taxes	-	-	-	451,400	51,900	1,038,300	153,000
Other revenue	-	-	-	-	-	-	-
Total revenues	-	11,639,300	11,639,300	451,400	51,900	1,038,300	153,000
Expenditures:							
<i>Operating</i>							
Administrative support	2,000	-	2,000	8,000	800	555,500	5,000
<i>Capital Outlay</i>							
Capital improvements - TIF	-	-	-	-	-	-	-
<i>Debt service</i>							
Debt payments	13,551,200	-	13,551,200	-	-	-	-
Debt issuance costs	-	-	-	-	-	-	-
Total expenditures	13,553,200	-	13,553,200	8,000	800	555,500	5,000
Net revenue over/(under) expenditures	(13,553,200)	11,639,300	(1,913,900)	443,400	51,100	482,800	148,000
Other financing sources/(uses)							
Premium of bonds/notes	4,240,700	-	4,240,700	-	-	-	-
Proceeds of bonds/notes	-	-	-	-	-	-	-
Transfer/Advances in	10,291,800	-	10,291,800	-	-	-	-
Transfers/Advances out	-	(9,690,600)	(9,690,600)	-	-	(269,600)	-
Total other financing sources(uses)	14,532,500	(9,690,600)	4,841,900	-	-	(269,600)	-
Net change in fund balance	979,300	1,948,700	2,928,000	443,400	51,100	213,200	148,000
Beginning balance	3,298,885	17,202,806	20,501,691	922,822	387,148	568,874	1,214,009
Ending balance	\$ 4,278,185	\$ 19,151,506	\$ 23,429,691	\$ 1,366,222	\$ 438,248	\$ 782,074	\$ 1,362,009

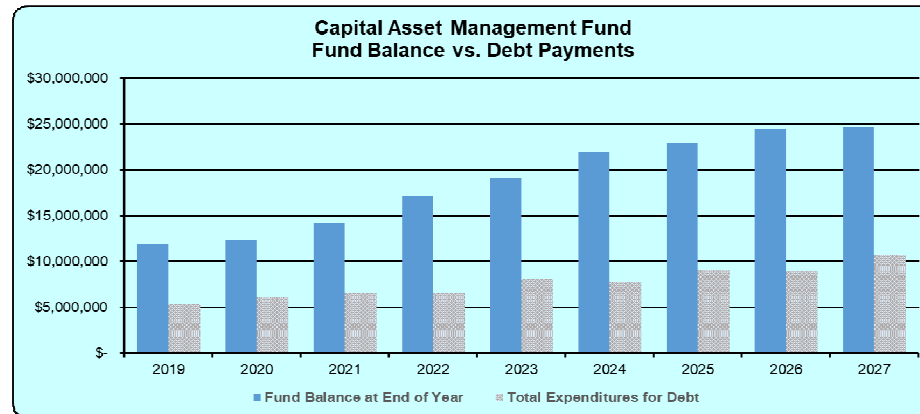
Lane Ave TIF Fund	Riverside North TIF Fund	Riverside South TIF Fund	Lane Ave Mixed Use TIF Fund	Tremont Road TIF Fund	Arlington Centre TIF Fund	West Lane - Northwest TIF Fund	Lane Ave II TIF Fund	Gateway TIF Fund	Kingsdale Center TIF Fund	Total Tax Increment Financing
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	731,800	-	-	731,800
162,900	1,900	61,900	962,000	38,600	26,100	14,400	1,205,800	-	-	4,168,200
-	-	-	-	-	-	-	-	-	-	-
162,900	1,900	61,900	962,000	38,600	26,100	14,400	1,937,600	-	-	4,900,000
2,000	100	1,000	423,000	1,000	800	300	296,100	14,000	-	1,307,600
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
2,000	100	1,000	423,000	1,000	800	300	296,100	14,000	-	1,307,600
160,900	1,800	60,900	539,000	37,600	25,300	14,100	1,641,500	(14,000)	-	3,592,400
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	(435,000)	(37,000)	-	(12,000)	(937,000)	-	-	(1,690,600)
-	-	-	(435,000)	(37,000)	-	(12,000)	(937,000)	-	-	(1,690,600)
160,900	1,800	60,900	104,000	600	25,300	2,100	704,500	(14,000)	-	1,901,800
250,063	17,029	218,631	625,398	14,877	115,817	14,555	283,836	19,500	2,900	4,655,459
\$ 410,963	\$ 18,829	\$ 279,531	\$ 729,398	\$ 15,477	\$ 141,117	\$ 16,655	\$ 988,336	\$ 5,500	\$ 2,900	\$ 6,557,259

FUND SUMMARIES - Capital - Debt and Capital Asset Management

GENERAL BOND RETIREMENT FUND									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Amended	Proposed	Proposed	Projected	Projected	Projected
Revenues:									
Property tax	\$ 380,755	\$ 384,962	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	1,025	296	549	-	-	-	-	-	-
<i>Total revenues</i>	<u>381,780</u>	<u>385,258</u>	<u>549</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other sources:									
Sale of bonds and notes (current)	1,781,000	-	-	-	-	-	-	-	-
Premium on bonds issued (current)	503,719	961,269	2,265,424	646,700	-	-	-	-	-
Proceeds from bonds refunded (current)	-	14,034,260	-	-	-	-	-	-	-
Premium on bonds refunded (current)	-	759,754	-	-	-	-	-	-	-
Sale of bonds and notes (proposed)	-	-	-	1,023,400	4,240,700	-	-	-	-
Premium on bonds issued (proposed)	-	-	-	-	-	-	-	-	-
Transfers in from other funds:									
<i>For current outstanding debt:</i>									
General Fund	-	-	-	-	-	-	63,300	63,900	64,500
EMS Billing Fund	436,209	432,960	432,359	434,900	431,100	435,600	436,300	436,400	432,900
Water Surcharge Fund	87,684	87,957	87,813	87,800	87,900	88,000	87,900	88,000	87,800
Sanitary Sewer Surcharge Fund	7,493	7,516	7,503	7,500	7,600	7,600	7,600	7,600	7,500
Stormwater Management Fund	62,468	62,665	62,562	62,500	62,700	62,700	62,600	62,700	62,500
Community Fiber Optic Fund	120,298	120,298	120,298	120,300	120,300	120,300	120,300	120,300	-
Capital Asset Management Fund	5,391,034	6,109,784	6,560,592	6,540,000	8,040,600	7,693,300	7,646,300	7,663,900	7,661,400
Kingsdale Core TIF Fund	268,850	269,694	269,252	269,000	269,600	269,600	269,400	269,800	269,000
Lane Avenue Mixed Use TIF Fund	360,531	354,184	332,650	332,000	335,000	333,000	331,000	333,000	330,900
Lane Avenue II TIF Fund	-	-	-	-	937,000	963,700	966,300	963,300	996,600
Gateway TIF Fund	-	-	-	-	-	202,700	1,094,200	1,095,500	1,091,100
<i>For proposed CC debt issuance:</i>									
General Fund	-	-	-	-	-	-	2,488,600	1,659,900	2,090,100
Capital Asset Management Fund	-	-	-	-	-	-	100,000	-	213,500
Horizon Tax Incentive Fund	-	-	-	-	-	-	400,000	400,000	400,000
Kingsdale West TIF Fund	-	-	-	-	-	-	50,000	50,000	50,000
Kingsdale Core TIF Fund	-	-	-	-	-	-	145,000	145,000	145,000
Arlington Crossing TIF Fund	-	-	-	-	-	-	163,500	163,500	163,500
Lane Ave TIF Fund	-	-	-	-	-	-	152,000	152,000	152,000
Riverside North TIF Fund	-	-	-	-	-	-	1,800	1,800	1,800
Riverside South TIF Fund	-	-	-	-	-	-	58,000	58,000	58,000
Lane Avenue Mixed Use TIF Fund	-	-	-	-	-	-	203,000	203,000	203,000
Arlington Centre TIF Fund	-	-	-	-	-	-	26,900	26,900	26,900
Kingsdale Center TIF Fund	-	-	-	-	-	-	309,000	663,000	687,000
UA Visitor's Bureau Fund	-	-	-	-	-	-	92,500	92,500	92,500
<i>For other proposed debt issuances:</i>									
Capital Asset Management Fund	-	-	-	-	-	-	1,347,500	1,347,500	2,869,300
Kingsdale Center TIF Fund	-	-	-	-	-	1,023,400	1,298,400	1,299,600	1,294,800
<i>Total other sources</i>	<u>9,019,286</u>	<u>23,200,341</u>	<u>10,138,453</u>	<u>9,524,100</u>	<u>14,532,500</u>	<u>11,199,900</u>	<u>17,921,400</u>	<u>17,246,800</u>	<u>19,451,600</u>
Total revenues and other sources	<u>9,401,066</u>	<u>23,585,599</u>	<u>10,139,002</u>	<u>9,524,100</u>	<u>14,532,500</u>	<u>11,199,900</u>	<u>17,921,400</u>	<u>17,246,800</u>	<u>19,451,600</u>
Expenditures:									
Payment to bond escrow agent	-	14,781,510	-	-	-	-	-	-	-
Debt service payments - current debt	7,888,064	9,444,204	8,731,782	9,364,700	11,787,200	10,600,800	11,085,200	10,984,100	11,004,200
Debt service payments - proposed debt	-	-	-	-	1,764,000	4,523,600	6,836,200	6,262,700	8,447,400
Property tax collection fees	6,610	5,305	3,604	1,100	2,000	2,000	2,000	2,000	2,000
<i>Total expenditures</i>	<u>7,894,674</u>	<u>24,231,019</u>	<u>8,735,386</u>	<u>9,365,800</u>	<u>13,553,200</u>	<u>15,126,400</u>	<u>17,923,400</u>	<u>17,248,800</u>	<u>19,453,600</u>
Total expenditures and other uses	<u>7,894,674</u>	<u>24,231,019</u>	<u>8,735,386</u>	<u>9,365,800</u>	<u>13,553,200</u>	<u>15,126,400</u>	<u>17,923,400</u>	<u>17,248,800</u>	<u>19,453,600</u>
Excess (def) of revenues and other sources over expenditures and other uses	1,506,392	(645,420)	1,403,616	158,300	979,300	(3,926,500)	(2,000)	(2,000)	(2,000)
Fund balance at beginning of year	875,997	2,382,389	1,736,969	3,140,585	3,298,885	4,278,185	351,685	349,685	347,685
Fund balance at end of year	<u>\$ 2,382,389</u>	<u>\$ 1,736,969</u>	<u>\$ 3,140,585</u>	<u>\$ 3,298,885</u>	<u>\$ 4,278,185</u>	<u>\$ 351,685</u>	<u>\$ 349,685</u>	<u>\$ 347,685</u>	<u>\$ 345,685</u>

FUND SUMMARIES - Capital - Debt and Capital Asset Management

CAPITAL ASSET MANAGEMENT FUND									
	2019 Actual	2020 Actual	2021 Actual	2022 Amended	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Revenues:									
Income tax	\$ 8,306,860	\$ 8,564,805	\$ 10,057,379	\$ 11,200,000	\$ 11,639,300	\$ 12,100,100	\$ 12,431,800	\$ 12,772,800	\$ 13,124,100
<i>Total revenues</i>	8,306,860	8,564,805	10,057,379	11,200,000	11,639,300	12,100,100	12,431,800	12,772,800	13,124,100
Total revenues and other sources	8,306,860	8,564,805	10,057,379	11,200,000	11,639,300	12,100,100	12,431,800	12,772,800	13,124,100
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (current)	5,391,034	6,109,784	6,560,592	6,540,000	8,040,600	7,693,300	7,646,300	7,663,900	7,661,400
General Bond Retirement Fund (proposed)	-	-	-	-	-	-	1,447,500	1,347,500	3,082,800
Infrastructure Fund	2,000,000	2,000,000	1,650,000	1,650,000	1,650,000	1,650,000	2,250,000	2,250,000	2,250,000
<i>Total other uses</i>	7,391,034	8,109,784	8,210,592	8,190,000	9,690,600	9,343,300	11,343,800	11,261,400	12,994,200
Total expenditures and other uses	7,391,034	8,109,784	8,210,592	8,190,000	9,690,600	9,343,300	11,343,800	11,261,400	12,994,200
Excess (def) of revenues and other sources over expenditures and other uses	915,826	455,021	1,846,787	3,010,000	1,948,700	2,756,800	1,088,000	1,511,400	129,900
Fund balance at beginning of year	10,975,172	11,890,998	12,346,019	14,192,806	17,202,806	19,151,506	21,908,306	22,996,306	24,507,706
Fund balance at end of year	\$ 11,890,998	\$ 12,346,019	\$ 14,192,806	\$ 17,202,806	\$ 19,151,506	\$ 21,908,306	\$ 22,996,306	\$ 24,507,706	\$ 24,637,606
<i>Debt coverage</i>	3.58	3.35	3.41	3.88	3.59	4.19	3.91	4.07	3.65



FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

HORIZON TAX INCENTIVE FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Payment in lieu of taxes	\$ 346,423	\$ 438,659	\$ 498,418	\$ 442,351	\$ 451,400	\$ 449,000	\$ 453,500	\$ 458,000	\$ 462,600
Reimbursements	-	-	111,657	-	-	-	-	-	-
<i>Total revenues</i>	<u>346,423</u>	<u>438,659</u>	<u>610,075</u>	<u>442,351</u>	<u>451,400</u>	<u>449,000</u>	<u>453,500</u>	<u>458,000</u>	<u>462,600</u>
Other sources:									
Advances in from other funds:									
General Fund	1,200,000	-	-	-	-	-	-	-	-
<i>Total other sources</i>	<u>1,200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	<u>1,546,423</u>	<u>438,659</u>	<u>610,075</u>	<u>442,351</u>	<u>451,400</u>	<u>449,000</u>	<u>453,500</u>	<u>458,000</u>	<u>462,600</u>
Expenditures:									
TIF expenses	6,633	12,276	11,261	5,390	8,000	8,200	8,400	8,600	8,800
Capital improvements - CIP	3,365,807	-	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>3,372,440</u>	<u>12,276</u>	<u>11,261</u>	<u>5,390</u>	<u>8,000</u>	<u>8,200</u>	<u>8,400</u>	<u>8,600</u>	<u>8,800</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (proposed for CC)	-	-	-	-	-	-	400,000	400,000	400,000
Repayment of previously advanced funds:									
General Fund	-	375,000	475,000	350,000	-	-	-	-	-
<i>Total other uses</i>	<u>-</u>	<u>375,000</u>	<u>475,000</u>	<u>350,000</u>	<u>-</u>	<u>-</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
Total expenditures and other uses	<u>3,372,440</u>	<u>387,276</u>	<u>486,261</u>	<u>355,390</u>	<u>8,000</u>	<u>8,200</u>	<u>408,400</u>	<u>408,600</u>	<u>408,800</u>
Excess (def) of revenues and other sources over expenditures and other uses	(1,826,017)	51,383	123,814	86,961	443,400	440,800	45,100	49,400	53,800
Fund balance at beginning of year	2,114,084	288,067	339,450	835,861	922,822	1,366,222	1,807,022	1,852,122	1,901,522
Lapsed encumbrances	-	-	372,597	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 288,067</u>	<u>\$ 339,450</u>	<u>\$ 835,861</u>	<u>\$ 922,822</u>	<u>\$ 1,366,222</u>	<u>\$ 1,807,022</u>	<u>\$ 1,852,122</u>	<u>\$ 1,901,522</u>	<u>\$ 1,955,322</u>
<i>Balance of amount due to the General Fund</i>	\$ 1,200,000	\$ 825,000	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

KINGSDALE WEST TIF FUND									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Payment in lieu of taxes	\$ 43,943	\$ 44,298	\$ 49,963	\$ 51,420	\$ 51,900	\$ 52,400	\$ 52,900	\$ 53,400	\$ 53,900
<i>Total revenues</i>	<u>43,943</u>	<u>44,298</u>	<u>49,963</u>	<u>51,420</u>	<u>51,900</u>	<u>52,400</u>	<u>52,900</u>	<u>53,400</u>	<u>53,900</u>
Total revenues and other sources	<u>43,943</u>	<u>44,298</u>	<u>49,963</u>	<u>51,420</u>	<u>51,900</u>	<u>52,400</u>	<u>52,900</u>	<u>53,400</u>	<u>53,900</u>
Expenditures:									
TIF expenses	496	478	476	581	800	800	800	800	800
<i>Total expenditures</i>	<u>496</u>	<u>478</u>	<u>476</u>	<u>581</u>	<u>800</u>	<u>800</u>	<u>800</u>	<u>800</u>	<u>800</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (proposed for CC)	-	-	-	-	-	-	50,000	50,000	50,000
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Total expenditures and other uses	<u>496</u>	<u>478</u>	<u>476</u>	<u>581</u>	<u>800</u>	<u>800</u>	<u>50,800</u>	<u>50,800</u>	<u>50,800</u>
Excess (def) of revenues and other sources over expenditures and other uses	43,447	43,820	49,487	50,839	51,100	51,600	2,100	2,600	3,100
Fund balance at beginning of year	199,555	243,002	286,822	336,309	387,148	438,248	489,848	491,948	494,548
Fund balance at end of year	<u>\$ 243,002</u>	<u>\$ 286,822</u>	<u>\$ 336,309</u>	<u>\$ 387,148</u>	<u>\$ 438,248</u>	<u>\$ 489,848</u>	<u>\$ 491,948</u>	<u>\$ 494,548</u>	<u>\$ 497,648</u>

KINGSDALE CORE TIF FUND									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 1,374,422	\$ 1,307,338	\$ 991,815	\$ 1,044,314	\$ 1,038,300	\$ 1,048,700	\$ 1,059,200	\$ 1,069,800	\$ 1,080,500
<i>Total revenues</i>	<u>1,374,422</u>	<u>1,307,338</u>	<u>991,815</u>	<u>1,044,314</u>	<u>1,038,300</u>	<u>1,048,700</u>	<u>1,059,200</u>	<u>1,069,800</u>	<u>1,080,500</u>
Total revenues and other sources	<u>1,374,422</u>	<u>1,307,338</u>	<u>991,815</u>	<u>1,044,314</u>	<u>1,038,300</u>	<u>1,048,700</u>	<u>1,059,200</u>	<u>1,069,800</u>	<u>1,080,500</u>
Expenditures:									
TIF expenses	744,880	719,022	527,777	553,462	555,500	561,500	565,500	571,600	576,900
<i>Total expenditures</i>	<u>744,880</u>	<u>719,022</u>	<u>527,777</u>	<u>553,462</u>	<u>555,500</u>	<u>561,500</u>	<u>565,500</u>	<u>571,600</u>	<u>576,900</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (current)	268,850	269,694	269,252	269,000	269,600	269,600	269,400	269,800	269,000
<i>Kingsdale</i>	<u>268,850</u>	<u>269,694</u>	<u>269,300</u>	<u>269,000</u>	<u>269,600</u>	<u>269,600</u>	<u>269,400</u>	<u>269,600</u>	<u>269,400</u>
General Bond Retirement Fund (proposed for CC)	-	-	-	-	-	-	145,000	145,000	145,000
Repayment of previously advanced funds:									
General Fund	200,000	309,000	-	209,000	-	-	-	-	-
<i>Total other uses</i>	<u>468,850</u>	<u>578,694</u>	<u>269,252</u>	<u>478,000</u>	<u>269,600</u>	<u>269,600</u>	<u>414,400</u>	<u>414,800</u>	<u>414,000</u>
Total expenditures and other uses	<u>1,213,730</u>	<u>1,297,716</u>	<u>797,029</u>	<u>1,031,462</u>	<u>825,100</u>	<u>831,100</u>	<u>979,900</u>	<u>986,400</u>	<u>990,900</u>
Excess (def) of revenues and other sources over expenditures and other uses	160,692	9,622	194,786	12,852	213,200	217,600	79,300	83,400	89,600
Fund balance at beginning of year	190,922	351,614	361,236	556,022	568,874	782,074	999,674	1,078,974	1,162,374
Fund balance at end of year	<u>\$ 351,614</u>	<u>\$ 361,236</u>	<u>\$ 556,022</u>	<u>\$ 568,874</u>	<u>\$ 782,074</u>	<u>\$ 999,674</u>	<u>\$ 1,078,974</u>	<u>\$ 1,162,374</u>	<u>\$ 1,251,974</u>
<i>Balance of amount due to the General Fund</i>	\$ 518,000	\$ 209,000	\$ 209,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Outstanding debt balance, including interest (current)</i>	\$ 4,040,422	\$ 3,770,728	\$ 3,501,476	\$ 3,232,566	\$ 2,963,053	\$ 2,693,499	\$ 2,424,187	\$ 2,154,393	\$ 1,885,442
<i>** Debt matures in 2034</i>									

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

ARLINGTON CROSSING TIF FUND									
	2019 Actual	2020 Actual	2021 Actual	2022 Amended	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Revenues:									
Payments in lieu of taxes	\$ 145,625	\$ 148,465	\$ 173,308	\$ 141,450	\$ 153,000	\$ 147,300	\$ 148,800	\$ 150,300	\$ 151,800
<i>Total revenues</i>	<u>145,625</u>	<u>148,465</u>	<u>173,308</u>	<u>141,450</u>	<u>153,000</u>	<u>147,300</u>	<u>148,800</u>	<u>150,300</u>	<u>151,800</u>
Total revenues and other sources	145,625	148,465	173,308	141,450	153,000	147,300	148,800	150,300	151,800
Expenditures:									
TIF expenses	2,192	2,339	3,159	2,348	5,000	5,100	5,200	5,300	5,400
<i>Total expenditures</i>	<u>2,192</u>	<u>2,339</u>	<u>3,159</u>	<u>2,348</u>	<u>5,000</u>	<u>5,100</u>	<u>5,200</u>	<u>5,300</u>	<u>5,400</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (proposed for CC)	-	-	-	-	-	-	163,500	163,500	163,500
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>163,500</u>	<u>163,500</u>	<u>163,500</u>
Total expenditures and other uses	2,192	2,339	3,159	2,348	5,000	5,100	168,700	168,800	168,900
Excess (def) of revenues and other sources over expenditures and other uses	143,433	146,126	170,149	139,102	148,000	142,200	(19,900)	(18,500)	(17,100)
Fund balance at beginning of year	615,199	758,632	904,758	1,074,907	1,214,009	1,362,009	1,504,209	1,484,309	1,465,809
Fund balance at end of year	\$ 758,632	\$ 904,758	\$ 1,074,907	\$ 1,214,009	\$ 1,362,009	\$ 1,504,209	\$ 1,484,309	\$ 1,465,809	\$ 1,448,709

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

LANE AVENUE TIF FUND									
	2019 Actual	2020 Actual	2021 Actual	2022 Amended	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Revenues:									
Payments in lieu of taxes	\$ 110,661	\$ 112,180	\$ 156,529	\$ 161,249	\$ 162,900	\$ 164,500	\$ 166,100	\$ 167,800	\$ 169,500
<i>Total revenues</i>	<u>110,661</u>	<u>112,180</u>	<u>156,529</u>	<u>161,249</u>	<u>162,900</u>	<u>164,500</u>	<u>166,100</u>	<u>167,800</u>	<u>169,500</u>
Other sources:									
Advances in from other funds:									
General Fund	100,000	-	-	-	-	-	-	-	-
<i>Total other sources</i>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	210,661	112,180	156,529	161,249	162,900	164,500	166,100	167,800	169,500
Expenditures:									
TIF expenses	1,249	1,210	1,665	1,821	2,000	2,000	2,000	2,000	2,000
Capital improvements - CIP	575,000	-	-	-	-	-	-	-	-
Capital improvements - TIF	-	-	86,135	-	-	-	-	-	-
<i>Total expenditures</i>	<u>576,249</u>	<u>1,210</u>	<u>87,800</u>	<u>1,821</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (proposed for CC)	-	-	-	-	-	-	152,000	152,000	152,000
Repayment of previously advanced funds:									
General Fund	-	50,000	-	50,000	-	-	-	-	-
<i>Total other uses</i>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>152,000</u>	<u>152,000</u>	<u>152,000</u>
Total expenditures and other uses	576,249	51,210	87,800	51,821	2,000	2,000	154,000	154,000	154,000
Excess (def) of revenues and other sources over expenditures and other uses	(365,588)	60,970	68,729	109,428	160,900	162,500	12,100	13,800	15,500
Fund balance at beginning of year	376,524	10,936	71,906	140,635	250,063	410,963	573,463	585,563	599,363
Fund balance at end of year	\$ 10,936	\$ 71,906	\$ 140,635	\$ 250,063	\$ 410,963	\$ 573,463	\$ 585,563	\$ 599,363	\$ 614,863
<i>Balance of amount due to the General Fund</i>	<i>\$ 100,000</i>	<i>\$ 50,000</i>	<i>\$ 50,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>

RIVERSIDE NORTH TIF FUND

	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 1,452	\$ 1,465	\$ 1,844	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
<i>Total revenues</i>	<u>1,452</u>	<u>1,465</u>	<u>1,844</u>	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>
Total revenues and other sources	<u>1,452</u>	<u>1,465</u>	<u>1,844</u>	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>
Expenditures:									
TIF expenses	16	16	17	22	100	100	100	100	100
<i>Total expenditures</i>	<u>16</u>	<u>16</u>	<u>17</u>	<u>22</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (proposed for CC)	-	-	-	-	-	-	1,800	1,800	1,800
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
Total expenditures and other uses	<u>16</u>	<u>16</u>	<u>17</u>	<u>22</u>	<u>100</u>	<u>100</u>	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>
Excess (def) of revenues and other sources over expenditures and other uses	1,436	1,449	1,827	1,878	1,800	1,800	-	-	-
Fund balance at beginning of year	10,439	11,875	13,324	15,151	17,029	18,829	20,629	20,629	20,629
Fund balance at end of year	<u>\$ 11,875</u>	<u>\$ 13,324</u>	<u>\$ 15,151</u>	<u>\$ 17,029</u>	<u>\$ 18,829</u>	<u>\$ 20,629</u>	<u>\$ 20,629</u>	<u>\$ 20,629</u>	<u>\$ 20,629</u>

RIVERSIDE SOUTH TIF FUND

	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 22,051	\$ 22,228	\$ 59,499	\$ 61,294	\$ 61,900	\$ 62,500	\$ 63,100	\$ 63,700	\$ 64,300
<i>Total revenues</i>	<u>22,051</u>	<u>22,228</u>	<u>59,499</u>	<u>61,294</u>	<u>61,900</u>	<u>62,500</u>	<u>63,100</u>	<u>63,700</u>	<u>64,300</u>
Total revenues and other sources	<u>22,051</u>	<u>22,228</u>	<u>59,499</u>	<u>61,294</u>	<u>61,900</u>	<u>62,500</u>	<u>63,100</u>	<u>63,700</u>	<u>64,300</u>
Expenditures:									
TIF expenses	249	240	566	693	1,000	1,000	1,000	1,000	1,000
<i>Total expenditures</i>	<u>249</u>	<u>240</u>	<u>566</u>	<u>693</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (proposed for CC)	-	-	-	-	-	-	58,000	58,000	58,000
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,000</u>	<u>58,000</u>	<u>58,000</u>
Total expenditures and other uses	<u>249</u>	<u>240</u>	<u>566</u>	<u>693</u>	<u>1,000</u>	<u>1,000</u>	<u>59,000</u>	<u>59,000</u>	<u>59,000</u>
Excess (def) of revenues and other sources over expenditures and other uses	21,802	21,988	58,933	60,601	60,900	61,500	4,100	4,700	5,300
Fund balance at beginning of year	55,307	77,109	99,097	158,030	218,631	279,531	341,031	345,131	349,831
Fund balance at end of year	<u>\$ 77,109</u>	<u>\$ 99,097</u>	<u>\$ 158,030</u>	<u>\$ 218,631</u>	<u>\$ 279,531</u>	<u>\$ 341,031</u>	<u>\$ 345,131</u>	<u>\$ 349,831</u>	<u>\$ 355,131</u>

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

LANE AVENUE MIXED USE TIF FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 950,375	\$ 790,745	\$ 1,049,962	\$ 1,042,387	\$ 962,000	\$ 971,600	\$ 981,300	\$ 991,100	\$ 1,001,000
<i>Total revenues</i>	<u>950,375</u>	<u>790,745</u>	<u>1,049,962</u>	<u>1,042,387</u>	<u>962,000</u>	<u>971,600</u>	<u>981,300</u>	<u>991,100</u>	<u>1,001,000</u>
Other sources:									
Advances in from other funds:									
General Fund	360,000	-	-	-	-	-	-	-	-
<i>Total other sources</i>	<u>360,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	<u>1,310,375</u>	<u>790,745</u>	<u>1,049,962</u>	<u>1,042,387</u>	<u>962,000</u>	<u>971,600</u>	<u>981,300</u>	<u>991,100</u>	<u>1,001,000</u>
Expenditures:									
TIF expenses	425,433	365,876	475,275	455,284	423,000	435,200	439,500	441,000	443,900
Capital improvements - CIP	-	-	270,980	-	-	-	-	-	-
Capital improvements - TIF	1,163,233	58,431	-	6,000	-	-	-	-	-
<i>Total expenditures</i>	<u>1,588,666</u>	<u>424,307</u>	<u>746,255</u>	<u>455,284</u>	<u>423,000</u>	<u>435,200</u>	<u>439,500</u>	<u>441,000</u>	<u>443,900</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (current)	360,531	354,184	332,650	332,000	335,000	333,000	331,000	333,000	330,900
General Bond Retirement Fund (proposed for CC)	-	-	-	-	-	-	203,000	203,000	203,000
Repayment of previously advanced funds:									
General Fund	-	60,000	100,000	100,000	100,000	-	-	-	-
<i>Total other uses</i>	<u>360,531</u>	<u>414,184</u>	<u>432,650</u>	<u>432,000</u>	<u>435,000</u>	<u>333,000</u>	<u>534,000</u>	<u>536,000</u>	<u>533,900</u>
Total expenditures and other uses	<u>1,949,197</u>	<u>838,491</u>	<u>1,178,905</u>	<u>887,284</u>	<u>858,000</u>	<u>768,200</u>	<u>973,500</u>	<u>977,000</u>	<u>977,800</u>
Excess (def) of revenues and other sources over expenditures and other uses	(638,822)	(47,746)	(128,943)	155,103	104,000	203,400	7,800	14,100	23,200
Fund balance at beginning of year	1,285,806	646,984	599,238	470,295	625,398	729,398	932,798	940,598	954,698
Fund balance at end of year	<u>\$ 646,984</u>	<u>\$ 599,238</u>	<u>\$ 470,295</u>	<u>\$ 625,398</u>	<u>\$ 729,398</u>	<u>\$ 932,798</u>	<u>\$ 940,598</u>	<u>\$ 954,698</u>	<u>\$ 977,898</u>
<i>Balance of amount due to the General Fund</i>	\$ 360,000	\$ 300,000	\$ 200,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Outstanding debt balance, including interest (current)</i>	\$ 8,332,600	\$ 7,306,950	\$ 6,974,300	\$ 6,642,350	\$ 6,307,350	\$ 5,974,350	\$ 5,643,350	\$ 5,310,350	\$ 4,979,450
<i>** Debt matures in 2042</i>									

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

TREMONT ROAD TIF FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 56,772	\$ 34,394	\$ 17,779	\$ 54,797	\$ 38,600	\$ 39,000	\$ 39,400	\$ 39,800	\$ 40,200
<i>Total revenues</i>	<u>56,772</u>	<u>34,394</u>	<u>17,779</u>	<u>54,797</u>	<u>38,600</u>	<u>39,000</u>	<u>39,400</u>	<u>39,800</u>	<u>40,200</u>
Total revenues and other sources	<u>56,772</u>	<u>34,394</u>	<u>17,779</u>	<u>54,797</u>	<u>38,600</u>	<u>39,000</u>	<u>39,400</u>	<u>39,800</u>	<u>40,200</u>
Expenditures:									
TIF expenses	641	371	201	2,640	1,000	1,000	1,000	1,000	1,000
<i>Total expenditures</i>	<u>641</u>	<u>371</u>	<u>201</u>	<u>2,640</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Other uses:									
Repayment of previously advanced funds:									
General Fund	40,000	40,000	20,000	50,100	37,000	37,500	38,000	28,600	-
<i>Total other uses</i>	<u>40,000</u>	<u>40,000</u>	<u>20,000</u>	<u>50,100</u>	<u>37,000</u>	<u>37,500</u>	<u>38,000</u>	<u>28,600</u>	<u>-</u>
Total expenditures and other uses	<u>40,641</u>	<u>40,371</u>	<u>20,201</u>	<u>52,740</u>	<u>38,000</u>	<u>38,500</u>	<u>39,000</u>	<u>29,600</u>	<u>1,000</u>
Excess (def) of revenues and other sources over expenditures and other uses	16,131	(5,977)	(2,422)	2,057	600	500	400	10,200	39,200
Fund balance at beginning of year	5,088	21,219	15,242	12,820	14,877	15,477	15,977	16,377	26,577
Fund balance at end of year	<u>\$ 21,219</u>	<u>\$ 15,242</u>	<u>\$ 12,820</u>	<u>\$ 14,877</u>	<u>\$ 15,477</u>	<u>\$ 15,977</u>	<u>\$ 16,377</u>	<u>\$ 26,577</u>	<u>\$ 65,777</u>
<i>Balance of amount due to the General Fund</i>	\$ 251,135	\$ 211,135	\$ 191,135	\$ 141,035	\$ 104,035	\$ 66,535	\$ 28,535	\$ -	\$ -

ARLINGTON CENTRE TIF FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 12,048	\$ 24,883	\$ 37,598	\$ 25,835	\$ 26,100	\$ 26,400	\$ 26,700	\$ 27,000	\$ 27,300
<i>Total revenues</i>	<u>12,048</u>	<u>24,883</u>	<u>37,598</u>	<u>25,835</u>	<u>26,100</u>	<u>26,400</u>	<u>26,700</u>	<u>27,000</u>	<u>27,300</u>
Total revenues and other sources	<u>12,048</u>	<u>24,883</u>	<u>37,598</u>	<u>25,835</u>	<u>26,100</u>	<u>26,400</u>	<u>26,700</u>	<u>27,000</u>	<u>27,300</u>
Expenditures:									
TIF expenses	136	1,484	1,706	292	800	800	800	800	800
<i>Total expenditures</i>	<u>136</u>	<u>1,484</u>	<u>1,706</u>	<u>292</u>	<u>800</u>	<u>800</u>	<u>800</u>	<u>800</u>	<u>800</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (proposed for CC)	-	-	-	-	-	-	26,900	26,900	26,900
<i>Total uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,900</u>	<u>26,900</u>	<u>26,900</u>
Total expenditures and other uses	<u>136</u>	<u>1,484</u>	<u>1,706</u>	<u>292</u>	<u>800</u>	<u>800</u>	<u>27,700</u>	<u>27,700</u>	<u>27,700</u>
Excess (def) of revenues and other sources over expenditures and other uses	11,912	23,399	35,892	25,543	25,300	25,600	(1,000)	(700)	(400)
Fund balance at beginning of year	19,071	30,983	54,382	90,274	115,817	141,117	166,717	165,717	165,017
Fund balance at end of year	<u>\$ 30,983</u>	<u>\$ 54,382</u>	<u>\$ 90,274</u>	<u>\$ 115,817</u>	<u>\$ 141,117</u>	<u>\$ 166,717</u>	<u>\$ 165,717</u>	<u>\$ 165,017</u>	<u>\$ 164,617</u>
<i>Balance of amount due to the General Fund</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

WEST LANE - NORTHWEST TIF FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ -	\$ 7,046	\$ 13,831	\$ 14,248	\$ 14,400	\$ 14,500	\$ 14,600	\$ 14,700	\$ 14,800
<i>Total revenues</i>	-	7,046	13,831	14,248	14,400	14,500	14,600	14,700	14,800
Total revenues and other sources	-	7,046	13,831	14,248	14,400	14,500	14,600	14,700	14,800
Expenditures:									
TIF expenses	-	76	132	161	300	300	300	300	300
Capital improvements - TIF	-	-	-	-	-	-	-	-	-
<i>Total expenditures</i>	-	76	132	161	300	300	300	300	300
Other uses:									
Repayment of previously advanced funds:									
General Fund	-	-	10,000	64,000	12,000	12,000	12,000	12,000	12,000
<i>Total other uses</i>	-	-	10,000	64,000	12,000	12,000	12,000	12,000	12,000
Total expenditures and other uses	-	76	10,132	64,161	12,300	12,300	12,300	12,300	12,300
Excess (def) of revenues and other sources over expenditures and other uses	-	6,970	3,699	(49,913)	2,100	2,200	2,300	2,400	2,500
Fund balance at beginning of year	-	-	6,970	64,468	14,555	16,655	18,855	21,155	23,555
Lapsed encumbrances	-	-	53,799	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ 6,970	\$ 64,468	\$ 14,555	\$ 16,655	\$ 18,855	\$ 21,155	\$ 23,555	\$ 26,055
<i>Balance of amount due to the General Fund</i>	\$ 218,200	\$ 218,200	\$ 208,200	\$ 144,200	\$ 132,200	\$ 120,200	\$ 108,200	\$ 96,200	\$ 84,200

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

LANE AVENUE II TIF FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ 358,400	\$ 1,205,800	\$ 1,242,000	\$ 1,254,400	\$ 1,279,300	\$ 1,279,300
Special assessments	-	-	-	-	731,800	50,800	54,700	53,900	53,900
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>358,400</u>	<u>1,937,600</u>	<u>1,292,800</u>	<u>1,309,100</u>	<u>1,333,200</u>	<u>1,333,200</u>
Other sources:									
Premium on bonds issued (current)	582,314	-	-	-	-	-	-	-	-
Sale of bonds and notes	18,559,000	-	-	-	-	-	-	-	-
<i>Total other sources</i>	<u>19,141,314</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	<u>19,141,314</u>	<u>-</u>	<u>-</u>	<u>358,400</u>	<u>1,937,600</u>	<u>1,292,800</u>	<u>1,309,100</u>	<u>1,333,200</u>	<u>1,333,200</u>
Expenditures:									
TIF expenses	10,000	500	10,500	85,300	296,100	304,500	304,500	307,300	313,000
Debt issuance costs	582,814	-	-	-	-	-	-	-	-
Capital improvements - TIF	18,431,760	5,520	4,684	84,800	-	-	-	-	-
<i>Total expenditures</i>	<u>19,024,574</u>	<u>6,020</u>	<u>15,184</u>	<u>170,100</u>	<u>296,100</u>	<u>304,500</u>	<u>304,500</u>	<u>307,300</u>	<u>313,000</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (current)	-	-	-	-	937,000	963,700	966,300	963,300	996,600
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>937,000</u>	<u>963,700</u>	<u>966,300</u>	<u>963,300</u>	<u>996,600</u>
Total expenditures and other uses	<u>19,024,574</u>	<u>6,020</u>	<u>15,184</u>	<u>170,100</u>	<u>1,233,100</u>	<u>1,268,200</u>	<u>1,270,800</u>	<u>1,270,600</u>	<u>1,309,600</u>
Excess (def) of revenues and other sources over expenditures and other uses	116,740	(6,020)	(15,184)	188,300	704,500	24,600	38,300	62,600	23,600
Fund balance at beginning of year	-	116,740	110,720	95,536	283,836	988,336	1,012,936	1,051,236	1,113,836
Fund balance at end of year	<u>\$ 116,740</u>	<u>\$ 110,720</u>	<u>\$ 95,536</u>	<u>\$ 283,836</u>	<u>\$ 988,336</u>	<u>\$ 1,012,936</u>	<u>\$ 1,051,236</u>	<u>\$ 1,113,836</u>	<u>\$ 1,137,436</u>
Outstanding debt balance (including interest)	\$ 34,260,330	\$ 33,554,250	\$ 32,892,300	\$ 32,230,350	\$ 31,293,400	\$ 30,129,700	\$ 29,363,400	\$ 28,400,100	\$ 27,403,500
<i>** Debt matures in 2052</i>									

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

GATEWAY TIF FUND									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 672,500	\$ 1,397,800	\$ 1,411,800	\$ 1,425,900
Special assessments	-	-	-	-	-	-	174,500	161,900	143,500
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>672,500</u>	<u>1,572,300</u>	<u>1,573,700</u>	<u>1,569,400</u>
Other sources:									
Premium on bonds issued (current)	-	-	781,754	-	-	-	-	-	-
Sale of bonds and notes	-	-	25,465,000	-	-	-	-	-	-
<i>Total sources</i>	<u>-</u>	<u>-</u>	<u>26,246,754</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	<u>-</u>	<u>-</u>	<u>26,246,754</u>	<u>-</u>	<u>-</u>	<u>672,500</u>	<u>1,572,300</u>	<u>1,573,700</u>	<u>1,569,400</u>
Expenditures:									
TIF expenses	-	-	-	5,500	14,000	470,800	478,100	478,200	478,300
Debt issuance costs	-	-	821,754	-	-	-	-	-	-
Capital improvements - TIF	-	-	25,400,000	-	-	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>26,221,754</u>	<u>5,500</u>	<u>14,000</u>	<u>470,800</u>	<u>478,100</u>	<u>478,200</u>	<u>478,300</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	-	-	-	-	-	202,700	1,094,200	1,095,500	1,091,100
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>202,700</u>	<u>1,094,200</u>	<u>1,095,500</u>	<u>1,091,100</u>
Total expenditures and other uses	<u>-</u>	<u>-</u>	<u>26,221,754</u>	<u>5,500</u>	<u>14,000</u>	<u>673,500</u>	<u>1,572,300</u>	<u>1,573,700</u>	<u>1,569,400</u>
Excess (def) of revenues and other sources over expenditures and other uses	-	-	25,000	(5,500)	(14,000)	(1,000)	-	-	-
Fund balance at beginning of year	-	-	-	25,000	19,500	5,500	4,500	4,500	4,500
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 19,500</u>	<u>\$ 5,500</u>	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 4,500</u>
<i>Outstanding debt balance (including interest)</i>	\$ -	\$ -	\$ 42,586,350	\$ 41,737,700	\$ 40,889,050	\$ 40,035,400	\$ 38,656,900	\$ 37,274,300	\$ 35,893,200
<i>** Debt matures in 2053</i>									

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

KINGSDALE CENTER TIF FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,151,300	\$ 1,749,300	\$ 2,108,300	\$ 2,129,400
<i>Total revenues</i>	-	-	-	-	-	1,151,300	1,749,300	2,108,300	2,129,400
Other sources:									
Sale of bonds and notes (proposed)	-	-	-	18,014,800	-	-	-	-	-
<i>Total other sources</i>	-	-	-	18,014,800	-	-	-	-	-
Total revenues and other sources	-	-	-	18,014,800	-	1,151,300	1,749,300	2,108,300	2,129,400
Expenditures:									
TIF expenses	-	-	-	14,500	-	130,000	141,000	145,000	147,000
Debt issuance costs	-	-	-	747,400	-	-	-	-	-
Capital improvements - TIF	-	-	-	17,250,000	-	-	-	-	-
<i>Total expenditures</i>	-	-	-	18,011,900	-	130,000	141,000	145,000	147,000
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	-	-	-	-	-	1,023,400	1,607,400	1,962,600	1,981,800
<i>Total other uses</i>	-	-	-	-	-	1,023,400	1,607,400	1,962,600	1,981,800
Total expenditures and other uses	-	-	-	18,011,900	-	1,153,400	1,748,400	2,107,600	2,128,800
Excess (def) of revenues and other sources over expenditures and other uses	-	-	-	2,900	-	(2,100)	900	700	600
Fund balance at beginning of year	-	-	-	-	2,900	2,900	800	1,700	2,400
Fund balance at end of year	\$ -	\$ -	\$ -	\$ 2,900	\$ 2,900	\$ 800	\$ 1,700	\$ 2,400	\$ 3,000

FUND SUMMARIES – Internal Service

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

Employee Benefit Fund

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									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Health care premiums (Employee & City)	\$ 2,912,963	\$ 3,154,266	\$ 3,141,684	\$ 3,200,000	\$ 3,900,000	\$ 4,173,000	\$ 4,465,000	\$ 4,778,000	\$ 5,112,000
Dental premiums	182,051	185,134	191,997	210,000	230,000	235,200	240,500	245,900	251,400
Other reimbursements	102,892	196,752	244,606	400,000	365,000	374,000	383,000	393,000	403,000
<i>Total revenues</i>	<u>3,197,906</u>	<u>3,536,152</u>	<u>3,578,287</u>	<u>3,810,000</u>	<u>4,495,000</u>	<u>4,782,200</u>	<u>5,088,500</u>	<u>5,416,900</u>	<u>5,766,400</u>
Total revenues and other sources	3,197,906	3,536,152	3,578,287	3,810,000	4,495,000	4,782,200	5,088,500	5,416,900	5,766,400
Expenditures:									
Health care payments (including City HSA contribution)	2,932,706	2,141,823	2,568,914	3,400,000	3,163,000	3,384,400	3,651,700	3,907,300	4,180,800
Dental insurance payments	166,001	158,974	258,535	210,000	215,000	219,800	224,700	229,800	235,000
Wellness Payments	52,610	53,860	54,545	55,000	70,800	72,400	74,000	75,700	77,400
Administrative fees	740,756	769,014	814,989	890,000	1,000,000	1,022,500	1,045,500	1,069,000	1,093,100
COVID vaccine incentive payments	-	-	-	172,600	-	-	-	-	-
<i>Total expenditures</i>	<u>3,892,073</u>	<u>3,123,671</u>	<u>3,696,983</u>	<u>4,727,600</u>	<u>4,448,800</u>	<u>4,699,100</u>	<u>4,995,900</u>	<u>5,281,800</u>	<u>5,586,300</u>
Total expenditures and other uses	3,892,073	3,123,671	3,696,983	4,727,600	4,448,800	4,699,100	4,995,900	5,281,800	5,586,300
Excess (def) of revenues and other sources over expenditures and other uses	(694,167)	412,481	(118,696)	(917,600)	46,200	83,100	92,600	135,100	180,100
Fund balance at beginning of year	2,496,797	1,828,351	2,270,872	2,152,477	1,234,877	1,281,077	1,364,177	1,456,777	1,591,877
Lapsed encumbrances	25,721	30,040	301	-	-	-	-	-	-
Fund balance at end of year	\$ 1,828,351	\$ 2,270,872	\$ 2,152,477	\$ 1,234,877	\$ 1,281,077	\$ 1,364,177	\$ 1,456,777	\$ 1,591,877	\$ 1,771,977

BWC ADMINISTRATION FUND									
	2019	2020	2021	2022	2023	2024	2025	2026	2027
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Workers compensation premiums	\$ 278,186	\$ 282,219	\$ 296,517	\$ 315,500	\$ 336,000	\$ 347,700	\$ 347,700	\$ 336,000	\$ 336,000
Reimbursements	-	-	-	-	-	-	-	-	-
<i>Total revenues</i>	<u>278,186</u>	<u>282,219</u>	<u>296,517</u>	<u>315,500</u>	<u>336,000</u>	<u>347,700</u>	<u>347,700</u>	<u>336,000</u>	<u>336,000</u>
Total revenues and other sources	278,186	282,219	296,517	315,500	336,000	347,700	347,700	336,000	336,000
Expenditures:									
Workers compensation claims	52,871	66,588	84,749	100,000	125,000	135,000	138,000	141,000	141,000
Administrative fees	122,261	111,436	110,725	184,000	188,000	192,000	196,000	200,000	205,000
<i>Total expenditures</i>	<u>175,132</u>	<u>178,024</u>	<u>195,474</u>	<u>284,000</u>	<u>313,000</u>	<u>327,000</u>	<u>334,000</u>	<u>341,000</u>	<u>346,000</u>
Total expenditures and other uses	175,132	178,024	195,474	284,000	313,000	327,000	334,000	341,000	346,000
Excess (def) of revenues and other sources over expenditures and other uses	103,054	104,195	101,043	31,500	23,000	20,700	13,700	(5,000)	(10,000)
Fund balance at beginning of year	675,873	788,376	898,227	999,344	1,030,844	1,053,844	1,074,544	1,088,244	1,083,244
Lapsed encumbrances	9,449	5,656	74	-	-	-	-	-	-
Fund balance at end of year	\$ 788,376	\$ 898,227	\$ 999,344	\$ 1,030,844	\$ 1,053,844	\$ 1,074,544	\$ 1,088,244	\$ 1,083,244	\$ 1,073,244



CITY ATTORNEY



Workload Measures

	<u>Actual</u>	
	<u>2021</u>	<u>2022*</u>
Cases prosecuted:		
• Franklin County Municipal Court	178	100
• Upper Arlington Mayor's Court	651	446
Successfully Completed Diversion Cases		
Juvenile & Adult:	176	89
Community Services Hours Ordered:	884	509
Delinquent Income Tax Cases:		
Total Collected	\$71,519	\$64,699
Restitution Ordered:	\$14,618	\$17,763
Mayor's Court Traffic Cases that got valid licenses:	121	110

* Through October 31, 2022

2021 - 2022 Accomplishments

- Significant Legislation assisted/drafted:
 - Sign Code Revisions
 - BZAP Development Process Amendments
 - Improved Appeal Process
 - Property Maintenance Code Enforcement Revisions
 - Allows City to improve properties and reduces the need for mayor's court charges
 - Alcohol on City/Public Property Sale & Consumption
 - Facilitate events
 - Anti-Discrimination
 - Civil Service Codified Ordinance Changes
 - Improved Hiring Process
 - Poll Worker Protection

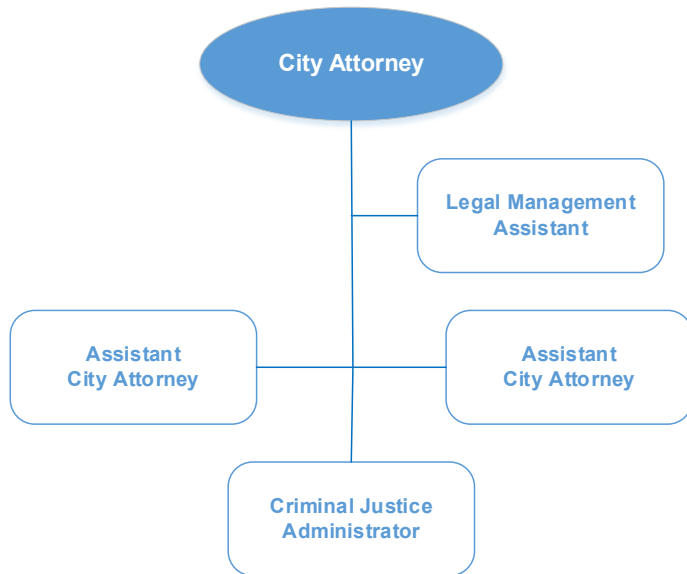
- FOP Contract Negotiations

- Mayor's Court Reform

- Training Provided to Staff:
 - Ethics
 - Police
 - Public Records
 - Harassment

CITY ATTORNEY

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



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

- ### On the Horizon
- Criminal Code Revisions
 - Explore Recovery Court

	Actual/Projected		Proposed	
	2021	2022	2023	2024
General Fund	\$630,939	\$848,900	\$898,200	\$928,600
Total - All Funds	\$630,939	\$848,900	\$898,200	\$928,600
<u>Expenditures by Category</u>				
Personal Services	\$539,515	\$713,900	\$767,200	\$797,600
Other Than Personal Services	91,424	135,000	131,000	131,000
Total	\$630,939	\$848,900	\$898,200	\$928,600

Authorized Personnel	2021	2022	2023	2024
Full-Time Budgeted	5.00	5.00	5.00	5.00
FTE	0.58	0.58	0.58	0.58
Total	5.58	5.58	5.58	5.58

City Attorney - Total								
	2018	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 465,999	\$ 483,597	\$ 499,781	\$ 427,789	\$ 547,300	\$ 547,300	\$ 584,900	\$ 605,500
Retirement	64,469	66,912	69,877	59,064	76,600	76,600	81,900	84,800
Fringe benefits	72,850	60,504	64,218	52,662	90,000	90,000	100,400	107,300
Total Personal Services	603,318	611,013	633,876	539,515	713,900	713,900	767,200	797,600
Materials and supplies	1,824	855	1,657	352	2,500	2,500	2,500	2,500
Utilities	3,741	4,516	6,068	3,042	5,000	5,000	5,000	5,000
Maintenance and repairs	-	-	-	-	500	500	500	500
Professional development	18,172	16,917	18,953	15,276	25,000	25,000	23,000	23,000
Consulting services	72,300	48,690	76,111	56,651	90,000	90,000	90,000	90,000
Payment for services	552	194	923	2,625	5,000	5,000	3,000	3,000
Miscellaneous expenditures	7,865	6,346	2,781	13,478	7,000	7,000	7,000	7,000
Total Supplies and Services	104,454	77,518	106,493	91,424	135,000	135,000	131,000	131,000
Grand Total	\$ 707,772	\$ 688,531	\$ 740,369	\$ 630,939	\$ 848,900	\$ 848,900	\$ 898,200	\$ 928,600

City Attorney - General Fund								
	2018	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 465,999	\$ 483,597	\$ 499,747	\$ 427,789	\$ 547,300	\$ 547,300	\$ 584,900	\$ 605,500
Retirement	64,469	66,912	69,877	59,064	76,600	76,600	81,900	84,800
Fringe benefits	72,850	60,504	64,218	52,662	90,000	90,000	100,400	107,300
Total Personal Services	603,318	611,013	633,842	539,515	713,900	713,900	767,200	797,600
Materials and supplies	1,824	855	1,620	352	2,500	2,500	2,500	2,500
Utilities	3,741	4,516	6,068	3,042	5,000	5,000	5,000	5,000
Maintenance and repairs	-	-	-	-	500	500	500	500
Professional development	18,172	16,917	18,953	15,276	25,000	25,000	23,000	23,000
Consulting services	72,300	48,690	76,111	56,651	90,000	90,000	90,000	90,000
Payment for services	552	194	923	2,625	5,000	5,000	3,000	3,000
Miscellaneous expenditures	7,865	6,346	2,781	13,478	7,000	7,000	7,000	7,000
Total Supplies and Services	104,454	77,518	106,456	91,424	135,000	135,000	131,000	131,000
Grand Total	\$ 707,772	\$ 688,531	\$ 740,298	\$ 630,939	\$ 848,900	\$ 848,900	\$ 898,200	\$ 928,600

Explanation of Proposed Changes

No proposed changes.

City Attorney - Local Coronavirus Fund								
	2018	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ -	\$ -	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -
Total Personal Services	-	-	34	-	-	-	-	-
Materials and supplies	-	-	37	-	-	-	-	-
Total Supplies and Services	-	-	37	-	-	-	-	-
Grand Total	\$ -	\$ -	\$ 71	\$ -	\$ -	\$ -	\$ -	\$ -

Explanation of Proposed Changes

No proposed changes. CARES Act funds have been fully expended.



Workload Measurements

City Council Meetings	Actual	
	2021	2022*
Agendas & Minutes prepared	41	30
Ordinances/Resolutions	108	183
Proclamations	20	16
Codification changes	11	5
Public Record Requests	200	179

** Through October 32, 2022*

2021 - 2022 Accomplishments

- Provided agenda management, meeting setup, legislative support, and meeting minutes for 71 City Council meetings.
- Completed 379 public records requests, on par with previous years.
- Created an email distribution list for Council Agenda notices.
- Filled the vacant City Clerk and Deputy City Clerk positions.
- Secured a new vendor through the city's procurement process to replace current agenda management and livestreaming providers.
- Provided support to City Council for the appointment process to fill three vacant seats to the Community Relations Committee.
- Worked with the City Attorney's Office on changes to city code to align expiration dates for city boards and commissions, increasing efficiencies to the appointment process.
- Audited city archives for disposal per city's retention schedule.

CITY CLERK

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



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

On the Horizon

- The appointment process for boards & commissions will be updated in early 2023 to allow applications to be submitted and processed online through a new portal.
- New public access to the city’s term tracker system will allow the public to view information on boards & commissions more easily.
- Work alongside the City Attorney’s Office for updates to the city’s codified ordinances.
- A new agenda management site will be launched in 2023.

Budget Summary

	<u>Actual/Amended</u>		<u>Proposed</u>	
	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
General Fund	\$247,313	\$299,900	\$293,000	\$300,300
Total - All Funds	\$247,313	\$299,900	\$293,000	\$300,300
<u>Expenditures by Category</u>				
Personal Services	\$218,074	\$259,400	\$243,600	\$253,200
Other Than Personal Services	29,239	40,500	49,100	47,100
Total	\$247,313	\$299,900	\$293,000	\$300,300

Authorized Personnel	2021	2022	2023	2024
Full-Time Budgeted	2.00	1.00	1.00	1.00
FTE	0.63	1.35	1.35	1.35
Total	2.63	2.35	2.35	2.35

City Clerk - Total							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 166,165	\$ 161,923	\$ 173,750	\$ 190,700	\$ 190,700	\$ 191,100	\$ 197,800
Retirement	23,229	22,539	20,728	26,700	26,700	26,800	27,700
Fringe benefits	23,015	23,998	23,596	42,000	42,000	26,000	27,700
Total Personal Services	212,409	208,460	218,074	259,400	259,400	243,900	253,200
Materials and supplies	2,011	1,053	1,609	2,200	2,200	3,000	3,000
Utilities	-	-	-	-	500	600	600
Maintenance and repairs	-	-	-	300	300	-	-
Professional development	1,675	1,253	270	2,000	2,000	9,500	7,500
Consulting services	-	-	-	-	9,400	-	-
Payment for services	28,967	19,164	27,124	35,000	25,100	35,000	35,000
Miscellaneous expenditures	1,701	797	236	1,000	1,000	1,000	1,000
Total Supplies and Services	34,354	22,267	29,239	40,500	40,500	49,100	47,100
Grand Total	\$ 246,763	\$ 230,727	\$ 247,313	\$ 299,900	\$ 299,900	\$ 293,000	\$ 300,300

City Clerk - General Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 166,165	\$ 161,579	\$ 173,750	\$ 190,700	\$ 190,700	\$ 191,100	\$ 197,800
Retirement	23,229	22,539	20,728	26,700	26,700	26,800	27,700
Fringe benefits	23,015	23,998	23,596	42,000	42,000	26,000	27,700
Total Personal Services	212,409	208,116	218,074	259,400	259,400	243,900	253,200
Materials and supplies	2,011	1,053	1,609	2,200	2,200	3,000	3,000
Utilities	-	-	-	-	500	600	600
Maintenance and repairs	-	-	-	300	300	-	-
Professional development	1,675	1,253	270	2,000	2,000	9,500	7,500
Consulting services	-	-	-	-	9,400	-	-
Payment for services	28,967	19,164	27,124	35,000	25,100	35,000	35,000
Miscellaneous expenditures	1,701	703	236	1,000	1,000	1,000	1,000
Total Supplies and Services	34,354	22,173	29,239	40,500	40,500	49,100	47,100
Grand Total	\$ 246,763	\$ 230,289	\$ 247,313	\$ 299,900	\$ 299,900	\$ 293,000	\$ 300,300

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Materials and supplies	Proposed increase due to inflation.
Utilities	Proposed increase to account for Clerk's cell service.
Professional development	Proposed increase based on calculation of membership fees, educational fees, annual conferences, etc. for the next two years.

City Clerk - Local Coronavirus Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ -	\$ 344	\$ -	\$ -	\$ -	\$ -	\$ -
Total Personal Services	-	344	-	-	-	-	-
Miscellaneous expenditures	-	94	-	-	-	-	-
Total Supplies and Services	-	94	-	-	-	-	-
Grand Total	\$ -	\$ 438	\$ -	\$ -	\$ -	\$ -	\$ -

Explanation of Proposed Changes

No proposed changes. CARES Act funds have been fully expended.

CITY COUNCIL

2022 City Council Members



(Left to Right): Michaela Burriss, Jim Lynch, Brendan T. King (President), Kathy Adams, Brian C. Close (Vice President), John Kulewicz, Ukeme Awakessien-Jeter

2021 - 2022 Accomplishments

- Authorized an agreement with the Upper Arlington Board of Education to support construction of the Litchford Plaza at Upper Arlington High School, to honor Pleasant Litchford.
- Adopted Ordinance No. 56-2022 which authorized changes to the Upper Arlington Code of Ordinances, making it illegal to harass poll workers in the City.
- Authorized revisions to the list of observed City Holidays to include Juneteenth, and collaborated with the Community Relations Committee to hold an inaugural Juneteenth celebration at the Municipal Services Center.
- Adopted Ordinance No. 62-2022, which authorized changes to the Personnel Code, making policies easier to understand and administer, while maintaining the City's status as a competitive employer.
- Authorized an agreement with the Upper Arlington Lacrosse Association for the construction of the 3132 Family Sports Court located at Sunny 95 Park.
- Authorized the Parks & Recreation Department to develop an Athletic Turf Management Policy in order to provide safe and playable athletic fields.
- Adopted Ordinance No. 40-2022, revising various sections of the Upper Arlington Code of Ordinances, to align expiration dates for the City's boards and commissions, increasing efficiencies for the appointment process.
- Authorized a pilot program for curbside collection of food waste, in order to develop and test strategies, to divert food waste from landfills.
- Authorized the renovation of the Municipal Services Center, for the existing Police Department and City Attorney areas, in order to replace an aging HVAC system and allow for security updates, to areas of the building last updated in 1972.
- Adopted Ordinance No. 45-2022 and 46-2022, authorizing assessments for the construction of 1,800+ additional feet of sidewalks from Coventry Ln. to Andover Rd. and from Northwest Blvd. to Andover Rd.
- Approved two Property Assessed Clean Energy (PACE) financing projects within the City (3180 Kingsdale Center & 5000 Arlington Circle).
- Authorized funding for a new design plan for the future Upper Arlington Community Center, and continued community-wide discussions on the project.
- Appointed a Certified Municipal Clerk to fill the City Clerk vacancy.



CITY COUNCIL

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

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

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

On the Horizon

As City Council considers implementation of the 2023-2024 budget, their decisions will be guided by the goals, objectives and implementation strategies of the City's Master Plan, which serves as the principal guiding document for preserving and enhancing the community's makeup and quality of life. Priorities will be placed on the following areas:

- Continued support of the City's 10-year Capital improvement Program to maintain and improve the City's streets, underground infrastructure, parks and other public spaces.
- Support of smart growth initiatives that enhance the vibrancy and viability of the community's commercial districts while preserving the community's residential nature.
- Prioritizing a shift to implementing sustainable, environmentally appropriate practices that follow the regional sustainability agenda, with a goal of achieving zero-waste, zero-pollution and zero-emissions by 2050.
- Exploration of opportunities for realizing operating efficiencies through collaborations, shared services and partnerships.

Budget Summary

	<u>Actual/Amended</u>		<u>Proposed</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$127,470	\$149,000	\$140,800	\$147,100
Total - All Funds	\$127,470	\$149,000	\$138,500	\$144,800
<u>Expenditures by Category</u>				
Personal Services	\$127,271	\$133,700	\$124,900	\$131,200
Other Than Personal Services	199	15,300	15,900	15,900
Total	\$127,470	\$149,000	\$140,800	\$147,100

Authorized Personnel	2021	2022	2023	2024
Full-Time Budgeted	7.00	7.00	7.00	7.00
FTE	0.00	0.00	0.00	0.00
Total	7.00	7.00	7.00	7.00

City Council							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 57,060	\$ 58,339	\$ 59,328	\$ 60,300	\$ 60,300	\$ 64,300	\$ 66,500
Retirement	8,024	8,167	8,306	8,400	8,400	9,000	9,300
Fringe benefits	54,078	50,445	59,637	65,000	65,000	51,600	55,400
Total Personal Services	119,162	116,951	127,271	133,700	133,700	124,900	131,200
Materials and supplies	660	-	-	300	1,000	700	700
Professional development	150	78	-	1,000	1,000	1,200	1,200
Consulting services	20,880	35,475	-	-	-	-	-
Payment for services	45,824	-	-	12,000	11,300	12,000	12,000
Miscellaneous expenditures	2,718	3,240	199	2,000	2,000	2,000	2,000
Total Supplies and Services	70,232	38,793	199	15,300	15,300	15,900	15,900
Grand Total	\$ 189,394	\$ 155,744	\$ 127,470	\$ 149,000	\$ 149,000	\$ 140,800	\$ 147,100

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Materials and supplies	Proposed increase due to inflation.
Professional development	Proposed increase due to inflation.
Payment for services	Proposed increase for facilitator led annual retreats.



CITY MANAGER



Steven Schoeny
City Manager

2021 - 2022 Accomplishments

- Led the 2022 Community Survey process utilizing the survey firm Illuminology, to measure resident satisfaction with existing services, levels of trust in local government, perceptions about diversity in Upper Arlington, and to identify areas requiring future City and community focus.
- Following the Community Center Feasibility Task Force's conclusion early in 2021 that it was feasible for the City to construct and operate a community center, the Office led an informational campaign for a successful May 2021 ballot issue seeking community support for constructing a community center. From the summer of 2021 through the end of 2022, the Office also helped guide the detailed design, community engagement and construction planning processes.
- Led a successful informational campaign for the Police and Fire Pension Levy in November of 2021, with the issue passing by approximately 79%.
- Led two detailed operations studies by the Center for Public Safety Management, LLC, for the Police Division and Fire Division

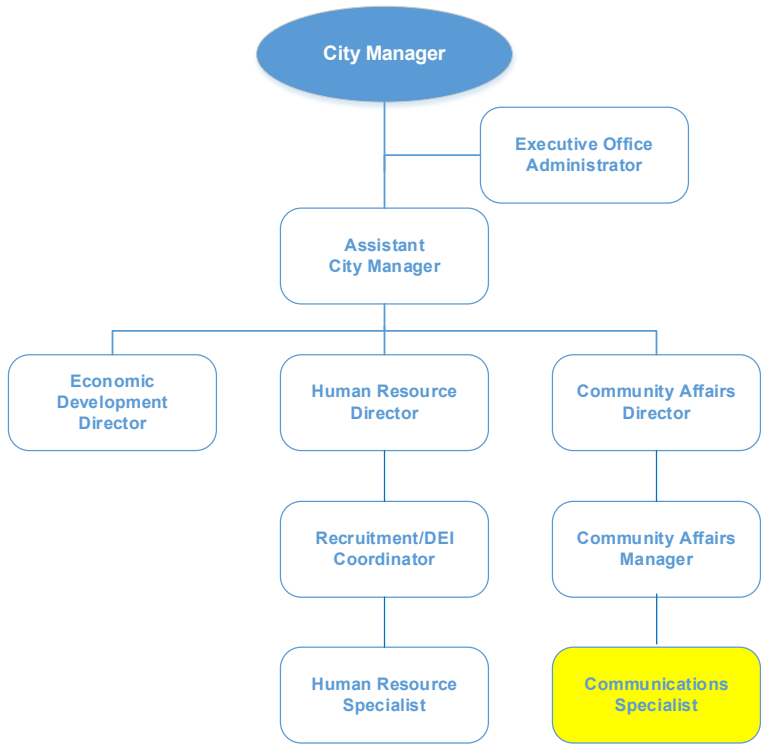
2021 - 2022 Accomplishments

- Launched a City podcast entitled “Won’t You Be our Neighbor,” hosted by the City Manager and City Attorney, and featuring notable community members and members of the Administration for service updates.
- Helped lead and guide the development of a City Manager policy on Neighborhood Compatibility, through an extensive review process that included focus group discussions with community stakeholders (residents, local builders and construction professionals, City board members, etc.). The resulting policy provides a clearer understanding of the many standards and regulations already in the City’s zoning code and provides additional clarity on how neighborhood compatibility will be assessed when substantial additions or replacement homes are proposed.
- Initiated and helped guide a review process for potential office zoning adjustments for the portion of the office district on the south side of Henderson Road. The process included multiple community meetings with residents share what has been under consideration and to receive input and suggestions from the community. The proposed changes were favorably received by the Board of Zoning and Planning in October 2022, and were scheduled for City Council review and action in November.
- Provided support to the newly-formed Community Relations Committee, in support of the Committee’s goals for advancing Upper Arlington as a place that is welcoming, cohesive and inclusive. This included an Upper Arlington Perceptions Assessment process and the launch of a Community Relations Innovations Small Grant program.
- Several significant economic development projects progressed: Construction began on the Arlington Gateway mixed-use development at North Star and Lane Avenue, with a targeted completion toward the close of 2024 – to date, approximately 75% of the Class A office space has already been leased; The Lane II project on Lane Avenue was completed, featuring the community’s second hotel, apartments, office and retail/restaurant space; First Community Village completed construction of the Fairfax independent living complex; construction began for the Kingsdale Mixed-Use redevelopment project, starting with a seven-story senior housing apartment building.
- The Office led two initiatives in support of the local business community in response to the ongoing challenges posed by COVID-19 – the Love Local coupon mailer marketing program, and the JumpStart UA program designed to help businesses provide retention bonuses for their employees.
- Formalized a Business Retention and Expansion program to meet with UA businesses to ensure their satisfaction with the City and look for additional opportunities to provide assistance. As of the end of the third quarter of 2022, 21 visits had been conducted year-to-date.



CITY MANAGER

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



Municipal Services Center

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

Budget Summary

	<u>Actual/Amended</u>		<u>Proposed</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$1,319,480	\$1,527,400	\$1,733,600	\$1,790,800
Economic Development Fund	113,637	500,000	362,100	362,100
Local Fiscal Recovery Fund	9,400	7,200	0	0
Total - All Funds	\$1,442,517	\$2,034,600	\$2,095,700	\$2,152,900

Expenditures by Category

Personal Services	\$1,129,837	\$1,309,400	\$1,484,000	\$1,541,200
Other Than Personal Services	312,680	725,200	611,700	611,700
Total	\$1,442,517	\$2,034,600	\$2,095,700	\$2,152,900

Authorized Personnel	2021	2022	2023	2024
Full-Time Budgeted	8.00	9.00	10.00	10.00
FTE	0.29	0.29	0.29	0.29
Total	8.29	9.29	10.29	10.29

City Manager - Total							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 717,829	\$ 860,699	\$ 911,688	\$ 1,042,700	\$ 1,042,700	\$ 1,174,400	\$ 1,216,000
Retirement	100,499	120,473	123,844	146,000	146,000	164,400	170,300
Fringe benefits	105,983	112,788	94,305	120,700	120,700	145,200	154,900
Total Personal Services	924,311	1,093,960	1,129,837	1,309,400	1,309,400	1,484,000	1,541,200
Materials and supplies	3,585	1,246	974	6,000	7,000	6,000	6,000
Utilities	4,879	3,871	3,761	5,700	5,700	5,700	5,700
Maintenance and repairs	2,676	1,334	698	3,000	3,000	3,000	3,000
Professional development	30,229	18,891	19,125	56,900	47,100	57,500	57,500
Consulting services	9,586	125,870	109,865	121,500	125,800	165,000	165,000
Payment for services	55,947	56,120	59,509	66,500	69,700	69,500	69,500
Miscellaneous expenditures	237,877	215,477	118,748	458,400	466,900	305,000	305,000
Total Supplies and Services	344,779	422,809	312,680	718,000	725,200	611,700	611,700
Grand Total	\$ 1,269,090	\$ 1,516,769	\$ 1,442,517	\$ 2,027,400	\$ 2,034,600	\$ 2,095,700	\$ 2,152,900

City Manager - General Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 717,829	\$ 860,699	\$ 911,688	\$ 1,042,700	\$ 1,042,700	\$ 1,174,400	\$ 1,216,000
Retirement	100,499	120,473	123,844	146,000	146,000	164,400	170,300
Fringe benefits	105,983	112,788	94,305	120,700	120,700	145,200	154,900
Total Personal Services	924,311	1,093,960	1,129,837	1,309,400	1,309,400	1,484,000	1,541,200
Materials and supplies	3,585	1,002	945	6,000	7,000	6,000	6,000
Utilities	4,363	3,371	3,271	5,100	5,100	5,100	5,100
Maintenance and repairs	2,676	1,334	698	3,000	3,000	3,000	3,000
Professional development	21,843	15,538	13,733	41,900	32,100	47,500	47,500
Consulting services	9,586	40,000	109,865	106,500	110,800	120,000	120,000
Payment for services	53,484	54,115	59,419	51,500	54,700	63,000	63,000
Miscellaneous expenditures	5,389	2,002	1,712	4,000	5,300	5,000	5,000
Total Supplies and Services	100,926	117,362	189,643	218,000	218,000	249,600	249,600
Grand Total	\$ 1,025,237	\$ 1,211,322	\$ 1,319,480	\$ 1,527,400	\$ 1,527,400	\$ 1,733,600	\$ 1,790,800

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Personal services	(Communications) Proposed increase for a requested Communications Specialist position (estimated at pay grade 21 mid-point, all-in amount estimate of \$106,000 - 2023). If the position is approved, the current Community Affairs Manager would move from a pay grade 20 to pay grade 23 (estimated all-in increase of \$15,000 - 2023).
Professional development	(HR) Proposed increase for professional development associated with the new Recruiting Coordinator position.
Consulting services	(HR) Proposed increase for employment-related consulting contracts (approximately \$30K). (Communications) Proposed increase for any unexpected special project needs (approximately \$20k). If additional position is not authorized, an additional proposed increase (\$20k) for continued use of a social media consultant.
Payment for services	(HR) Proposed increase for recruitment related activities and advertising.
Miscellaneous	Proposed increase due to inflation.

City Manager- Civil Service Fund							
	2019	2020	2021	2022	2022	Department Proposal	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Consulting services	\$ 4,455	\$ 5,261	\$ 8,950	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Total Supplies and Services	4,455	5,261	8,950	20,000	20,000	20,000	20,000
Grand Total	\$ 4,455	\$ 5,261	\$ 8,950	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000

Explanation of Proposed Changes

No proposed changes. This fund is proposed to be exhausted (funded via a transfer from the General Fund), at which time the civil service activity will be accounted for in the General Fund (Human Resources).

City Manager- Economic Development Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Materials and supplies	\$ -	\$ -	\$ 29	\$ -	\$ -	\$ -	\$ -
Utilities	516	500	490	600	600	600	600
Professional development	8,386	3,353	5,392	15,000	15,000	10,000	10,000
Consulting services	-	85,870	-	15,000	15,000	45,000	45,000
Payment for services	2,463	1,885	90	15,000	15,000	6,500	6,500
Miscellaneous expenditures	227,504	200,546	107,636	454,400	454,400	300,000	300,000
Total Supplies and Services	238,869	292,154	113,637	500,000	500,000	362,100	362,100
Grand Total	\$ 238,869	\$ 292,154	\$ 113,637	\$ 500,000	\$ 500,000	\$ 362,100	\$ 362,100

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Consulting services	Proposed increase to hire consultants to review prospective economic development projects.

City Manager- Upper Arlington Visitor's Bureau Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Miscellaneous expenditures	\$ 4,984	\$ 12,929	\$ -	\$ -	\$ -	\$ -	\$ -
Total Supplies and Services	4,984	12,929	-	-	-	-	-
Grand Total	\$ 4,984	\$ 12,929	\$ -	\$ -	\$ -	\$ -	\$ -

Explanation of Proposed Changes

No proposed changes. All current and future proposed to be allocated to towards the Community Center. See Fund Summary.

City Manager - Local Coronavirus Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Materials and supplies	\$ -	\$ 244	\$ -	\$ -	\$ -	\$ -	\$ -
Payment for services	-	120	-	-	-	-	-
Total Supplies and Services	-	364	-	-	-	-	-
Grand Total	\$ -	\$ 364	\$ -	\$ -	\$ -	\$ -	\$ -

Explanation of Proposed Changes

No proposed changes. CARES Act funds have been fully expended.

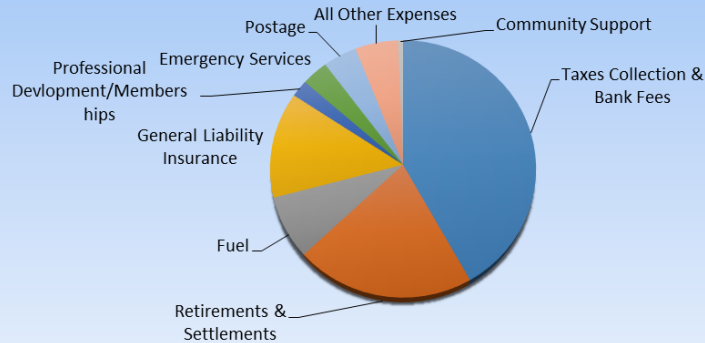
City Manager - Local Fiscal Recovery Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Miscellaneous expenditures	\$ -	\$ -	\$ 9,400	\$ -	\$ 7,200	\$ -	\$ -
Total Supplies and Services	-	-	9,400	-	7,200	-	-
Grand Total	\$ -	\$ -	\$ 9,400	\$ -	\$ 7,200	\$ -	\$ -

Explanation of Proposed Changes

No proposed changes. The JumpStart UA program has expired and ARPA funds have been allocated elsewhere.

GENERAL ADMINISTRATION

2021 General Administration Operating Expenditures



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 2021/2021.

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

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



Lane Avenue Study Popup Meeting

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.

Budget Summary

	<u>Actual/Amended</u>		<u>Proposed</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$2,458,877	\$2,261,400	\$2,627,000	\$2,747,000
Capital Equipment Fund	2,987	0	0	0
Total - All Funds	\$2,461,864	\$2,261,400	\$2,627,000	\$2,747,000
<u>Expenditures by Category</u>				
Personal Services**	\$511,509	\$568,000	\$620,600	\$641,900
Other Than Personal Services	1,904,874	2,261,400	262,700	2,747,000
Capital – Land Purchase	42,494	0	0	0
Capital Equipment	2,987	0	0	0
Total	\$2,461,864	\$2,261,400	\$2,627,000	\$2,747,000

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

General Administration - Total							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 357,786	\$ 343,495	\$ 488,785	\$ 548,000	\$ 548,000	\$ 594,300	\$ 615,000
Retirement	5,998	987	7,590	10,000	10,000	10,000	10,000
Fringe benefits	9,264	9,247	15,134	10,000	10,000	16,300	16,900
Total Personal Services	373,048	353,729	511,509	568,000	568,000	620,600	641,900
Materials and supplies	286,064	180,662	208,884	285,000	435,000	400,000	400,000
Rents and leases	8,696	8,688	6,609	11,400	19,400	12,000	12,000
Maintenance and repairs	14,325	9,054	7,833	20,000	20,000	20,000	20,000
Professional development	58,496	43,701	52,171	55,000	55,000	65,000	65,000
Consulting services	374,229	35,694	57,524	50,000	50,000	50,000	50,000
Payment for services	975,742	973,048	1,121,745	1,200,000	1,373,000	1,500,000	1,600,000
Miscellaneous expenditures	524,246	473,758	450,108	540,000	309,000	580,000	600,000
Total Supplies and Services	2,241,798	1,724,605	1,904,874	2,161,400	2,261,400	2,627,000	2,747,000
Land and buildings	-	642,693	42,494	-	-	-	-
Grand Total	\$ 2,614,846	\$ 2,721,027	\$ 2,458,877	\$ 2,729,400	\$ 2,829,400	\$ 3,247,600	\$ 3,388,900

General Administration - General Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 357,786	\$ 336,983	\$ 488,785	\$ 548,000	\$ 548,000	\$ 594,300	\$ 615,000
Retirement	5,998	860	7,590	10,000	10,000	10,000	10,000
Fringe benefits	9,264	9,068	15,134	10,000	10,000	16,300	16,900
Total Personal Services	373,048	346,911	511,509	568,000	568,000	620,600	641,900
Materials and supplies	286,064	179,632	208,884	285,000	435,000	400,000	400,000
Rents and leases	8,696	8,688	6,609	11,400	19,400	12,000	12,000
Maintenance and repairs	14,325	9,054	7,833	20,000	20,000	20,000	20,000
Professional development	58,496	43,701	52,171	55,000	55,000	65,000	65,000
Consulting services	374,229	35,694	57,524	50,000	50,000	50,000	50,000
Payment for services	975,742	973,048	1,121,745	1,200,000	1,373,000	1,500,000	1,600,000
Miscellaneous expenditures	524,246	456,608	450,108	540,000	309,000	580,000	600,000
Total Supplies and Services	2,241,798	1,706,425	1,904,874	2,161,400	2,261,400	2,627,000	2,747,000
Land and buildings	-	642,693	42,494	-	-	-	-
Grand Total	\$ 2,614,846	\$ 2,696,029	\$ 2,458,877	\$ 2,729,400	\$ 2,829,400	\$ 3,247,600	\$ 3,388,900

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Materials and supplies	Proposed increase due to the increased price of fuel.
Professional development	Proposed increase for city-wide employee training.
Payment for services	Proposed increase due to increased tax collections resulting increased fees and an increase in the cost of the COIRS membership (\$15k), which is tied to NRECC dispatching service.
Miscellaneous expenditures	Proposed increase for community grant programs (community relations, commission on aging, etc.)

General Administration - Local Coronavirus Fund							
	2019	2020	2021	2022		Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ -	\$ 6,512	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement	-	127	-	-	-	-	-
Fringe benefits	-	179	-	-	-	-	-
Total Personal Services	-	6,818	-	-	-	-	-
Materials and supplies	-	1,030	-	-	-	-	-
Miscellaneous expenditures	-	17,150	-	-	-	-	-
Total Supplies and Services	-	18,180	-	-	-	-	-
Grand Total	\$ -	\$ 24,998	\$ -	\$ -	\$ -	\$ -	\$ -

Explanation of Proposed Changes

No proposed changes. CARES Act funds have been fully expended.



COMMUNITY DEVELOPMENT



2021-2022 Accomplishments

- Processed over 14,000 permits in 2020-22 with historic construction values conservatively exceeding \$700M.
- Administered the zoning, building and property maintenance codes while performing thousands of inspections for numerous projects, utilizing contract inspectors when necessary for efficiency
- Continue to inspect large commercial structures under construction (Arlington Gateway, Kingsdale Senior Housing, Kingsdale Apartments, Wellington School, etc.)
- Continue to provide plan review services for pending commercial projects (Golden Bear Center, Upper Arlington Community Center, etc.)
- Worked cooperatively with residents to correct code violations, achieving over 95% voluntary compliance while providing flexibility due to COVID-19
- Created enhanced policy for neighborhood compatibility review of new homes, which included extensive public outreach
- Updates pending to Arlington Centre Boulevard area - a City-initiated rezoning in order to keep the area attractive, which has included extensive public outreach
- Administered lot split applications through the codified review and appeal processes, which are now pending review by the courts
- Maintained all certification requirements mandated by governments and professional organizations
- Utilized new software, including ArcGIS Urban, to enhance communication efforts related to development

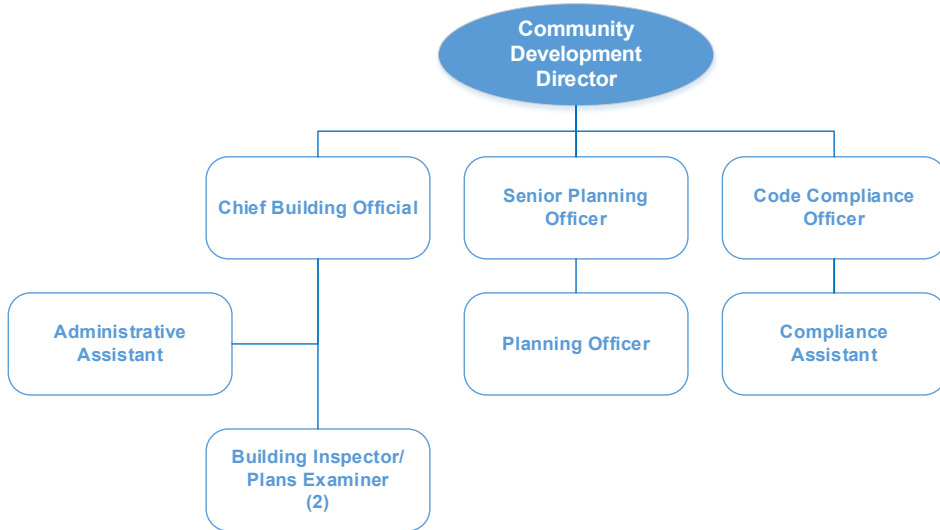
Workload Measurements

	Actual	
	2021	2022*
Permits Issued	3,906	3,225
Building Inspections Conducted	8,280	4,872
Total Construction Value	\$254M	\$153M
Number of BZAP Applications	74	55
Number of code Compliance Cases	360	378

* Through October 31, 2022

COMMUNITY DEVELOPMENT

The Community Development Department is comprised of three divisions: Planning, Building, and Code Compliance. The goals of each division complement one another to guide the physical changes occurring within the community while preserving residential character and ensuring that facilities and buildings, once constructed, are properly maintained over time. 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

- Completion of Arlington Centre Boulevard rezoning
- A Henderson Road multi-jurisdictional planning study, following on the heels of LinkUS project by Columbus
- Completion of Arlington Gateway, Kingsdale Senior Housing and Apartments, with construction of the Upper Arlington Community Center beginning.
- Pre-planning for an update to the UA Master Plan

Budget Summary

	<u>Actual/Amended</u>		<u>Proposed</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$1,106,959	\$1,402,000	\$1,448,800	\$1,492,900
Capital Equipment Fund	2,893	0	45,000	0
Total - All Funds	\$1,109.852	\$1,402.000	\$1,493.800	\$1,492.900
<u>Expenditures by Category</u>				
Personal Services	\$955,808	\$1,046,200	\$1,093,300	\$1,137,400
Other Than Personal Services	151,151	355,800	355,500	355,500
Capital Equipment	2,893	0	45,000	0
Total	\$1,109.852	\$1,402.000	\$1,493.800	\$1,492.900

Authorized Personnel	2021	2022	2023	2024
Full-Time Budgeted	9.00	9.00	9.00	9.00
FTE	0.75	0.75	0.75	0.75
Total	9.75	9.75	9.75	9.75

Community Development - Total							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 615,763	\$ 702,738	\$ 720,225	\$ 780,300	\$ 780,300	\$ 816,100	\$ 844,700
Retirement	85,806	98,269	100,253	109,200	109,200	114,300	118,300
Fringe benefits	117,286	135,426	135,330	156,700	156,700	162,900	174,400
Total Personal Services	818,855	936,433	955,808	1,046,200	1,046,200	1,093,300	1,137,400
Materials and supplies	4,393	2,416	1,840	4,500	4,500	2,500	2,500
Uniforms and clothing	769	87	208	1,200	1,200	1,200	1,200
Rents and leases	10,003	9,661	6,946	9,800	9,800	9,800	9,800
Utilities	5,879	6,432	7,682	5,000	7,000	7,500	7,500
Maintenance and repairs	1,034	7,760	4,075	2,800	12,100	15,500	15,500
Professional development	9,160	2,979	2,860	12,000	7,000	12,000	12,000
Professional services	194,180	177,300	126,418	300,000	305,000	300,000	300,000
Payment for services	1,428	1,543	827	18,500	6,700	5,000	5,000
Miscellaneous expenditures	1,296	549	295	2,000	2,500	2,000	2,000
Total Supplies and Services	228,142	208,727	151,151	355,800	355,800	355,500	355,500
Grand Total	\$ 1,046,997	\$ 1,145,160	\$ 1,106,959	\$ 1,402,000	\$ 1,402,000	\$ 1,448,800	\$ 1,492,900

Community Development - General Fund							
	2019	2020	2021	2022	2022	Proposed	
	Actual	Actual	Actual	Adopted	Amended	2023	2024
Licenses and permits revenue	\$ 2,332,852	\$ 1,242,113	\$ 1,599,115	\$ 1,350,000	\$ 1,500,000	\$ 1,350,000	\$ 1,350,000
Total Revenues	2,332,852	1,242,113	1,599,115	1,350,000	1,500,000	1,350,000	1,350,000
Salaries and wages	615,763	701,989	720,225	780,300	780,300	816,100	844,700
Retirement	85,806	98,269	100,253	109,200	109,200	114,300	118,300
Fringe benefits	117,286	135,426	135,330	156,700	156,700	162,900	174,400
Total Personal Services	818,855	935,684	955,808	1,046,200	1,046,200	1,093,300	1,137,400
Materials and supplies	4,393	2,416	1,840	4,500	4,500	2,500	2,500
Uniforms and clothing	769	87	208	1,200	1,200	1,200	1,200
Rents and leases	10,003	9,661	6,946	9,800	9,800	9,800	9,800
Utilities	5,879	6,432	7,682	5,000	7,000	7,500	7,500
Maintenance and repairs	1,034	7,760	4,075	2,800	12,100	15,500	15,500
Professional development	9,160	2,979	2,860	12,000	7,000	12,000	12,000
Consulting services	194,180	177,300	126,418	300,000	305,000	300,000	300,000
Payment for services	1,428	1,543	827	18,500	6,700	5,000	5,000
Miscellaneous expenditures	1,296	549	295	2,000	2,500	2,000	2,000
Total Supplies and Services	228,142	208,727	151,151	355,800	355,800	355,500	355,500
Grand Total	\$ 1,046,997	\$ 1,144,411	\$ 1,106,959	\$ 1,402,000	\$ 1,402,000	\$ 1,448,800	\$ 1,492,900

Revenues over/(under) operating expenditures \$ 1,285,855 \$ 97,702 \$ 492,156 \$ (52,000) \$ 98,000 \$ (98,800) \$ (142,900)

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Utilities	Proposed increase to cover anticipated cellular device costs.
Maintenance and repairs	Proposed increase for work associated with an increase in property abatements.

Community Development - Local Coronavirus Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ -	\$ 749	\$ -	\$ -	\$ -	\$ -	\$ -
Total Personal Services	-	749	-	-	-	-	-
Grand Total	\$ -	\$ 749	\$ -	\$ -	\$ -	\$ -	\$ -

Explanation of Proposed Changes

No proposed changes. CARES Act funds have been fully expended.



FACILITIES MAINTENANCE



2021 - 2022 Accomplishments

- Contracted provided contract administration for Police and City Attorney's office renovations
- Replacement of the fleet floor drain at the Public Service building
- Planning and began purchases of generator replacements and other items with long lead times
- Replacement of various dumpster enclosures at city facilities
- Installation of additional security cameras at Fire Stations
- Upgraded wireless connectivity at the Public Service Building
- Upgrade to various door access controls for Safety Services



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

Facilities Manager



Station 72

Budget Summary

	<u>Actual/Amended</u>		<u>Proposed</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$1,435,089	\$4,724,700	\$3,198,600	\$2,694,100
Total - All Funds	\$1,435,089	\$4,724,700	\$3,198,600	\$2,694,100

Expenditures by Category

Personal Services	\$109,283	\$114,200	\$117,700	\$122,600
Other Than Personal Services	1,325,806	4,610,500	3,080,900	2,571,500
Capital Equipment				
Total	\$1,435,089	\$4,724,700	\$3,198,600	\$2,694,100

Authorized Personnel	2021	2022	2023	2024
Full-Time Budgeted	1.00	1.00	1.00	1.00
FTE	0.00	0.00	0.00	0.00
Total	1.00	1.00	1.00	1.00

On The Horizon

- HVAC replacements at the Public Service building
- Fire Station 71 generator replacement
- Municipal Services building public restroom improvements
- Police training facility upgrades



Station 71

Facilities Maintenance - Total							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 72,416	\$ 75,367	\$ 76,032	\$ 82,100	\$ 82,100	\$ 83,100	\$ 86,000
Retirement	10,105	10,518	10,611	11,500	11,500	11,600	12,000
Fringe benefits	2,201	15,503	22,640	20,600	20,600	23,000	24,600
Total Personal Services	84,722	101,388	109,283	114,200	114,200	117,700	122,600
Materials and supplies	121,614	144,134	144,939	125,000	125,000	140,000	140,000
Non-capital assets	15,716	6,000	817	-	-	9,400	-
Rents and leases	2,075	1,579	958	1,000	1,000	1,000	1,000
Utilities	503,254	469,537	442,622	575,000	575,000	575,000	575,000
Maintenance and repairs	1,397,547	599,472	300,768	2,800,000	3,649,000	2,000,000	1,500,000
Consulting services	68,990	36,415	321,150	100,000	100,000	205,000	205,000
Payment for services	120,348	23,639	114,552	160,000	160,000	150,000	150,000
Miscellaneous expenditures	257	237	-	500	500	500	500
Total Supplies and Services	2,229,801	1,281,013	1,325,806	3,761,500	4,610,500	3,080,900	2,571,500
Grand Total	\$ 2,314,523	\$ 1,382,401	\$ 1,435,089	\$ 3,875,700	\$ 4,724,700	\$ 3,198,600	\$ 2,694,100

Facilities Maintenance - General Fund							
	2019	2020	2021	2022		Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 72,416	\$ 75,367	\$ 76,032	\$ 82,100	\$ 82,100	\$ 83,100	\$ 86,000
Retirement	10,105	10,518	10,611	11,500	11,500	11,600	12,000
Fringe benefits	2,201	15,503	22,640	20,600	20,600	23,000	24,600
Total Personal Services	84,722	101,388	109,283	114,200	114,200	117,700	122,600
Materials and supplies	121,614	115,584	144,939	125,000	125,000	140,000	140,000
Non-capital assets	15,716	6,000	817	-	-	9,400	-
Rents and leases	2,075	1,579	958	1,000	1,000	1,000	1,000
Utilities	503,254	469,537	442,622	575,000	575,000	575,000	575,000
Maintenance and repairs	1,397,547	599,472	300,768	2,800,000	3,649,000	2,000,000	1,500,000
Consulting services	68,990	36,415	321,150	100,000	100,000	205,000	205,000
Payment for services	120,348	23,639	114,552	160,000	160,000	150,000	150,000
Miscellaneous expenditures	257	237	-	500	500	500	500
Total Supplies and Services	2,229,801	1,252,463	1,325,806	3,761,500	4,610,500	3,080,900	2,571,500
Grand Total	\$ 2,314,523	\$ 1,353,851	\$ 1,435,089	\$ 3,875,700	\$ 4,724,700	\$ 3,198,600	\$ 2,694,100

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Materials and supplies	Proposed increase due to inflation.
Non-capital assets	The following specific projects are being proposed for 2023:
	\$ 8,000 Council Chamber Dias Chairs
	1,400 Dual Trash/Recycling Receptacles for MSC Concord and Chambers (2)
	<u>\$ 9,400</u>
Maintenance and repairs	The following specific projects are being proposed for 2023:
	\$ 15,000 PSC 2nd Floor Breakroom - update kitchenette area including sink, countertop, cabinets for storage
	8,000 PSC Parks Maintenance Bay Wash Station and Storage Cabinets
	30,000 PSC 1st Floor hall from offices to bay, tear out tiles and buff to match back kitchen floor
	75,000 PSC HVAC Rooftop Replacement
	50,000 PSC HVAC controls, currently all manual with no monitoring
	225,000 PSC Heat Pump Replacement (can no longer get parts)
	110,000 Fire Station 71 Generator install (removing old from basement & replacing new on roof with electric and gas lines)
	5,000 Fire Station 71 Flagpole repair

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
8,500	Fire Station 71 - Replace 7 metal doors on ground level (Existing doors were installed 30 years ago and have significant rust/corrosion on the bottom of the doors.)
3,000	Fire Station 72 Storage Closet
40,000	Fire Station 72 - paint interior walls (Original contractor-grade paint is 12+ years old and in need of repainting in the basement, 1st and 2nd floors. This is limited to the conditioned areas of the station and includes metal doors. Two coats of paint and minor drywall repair.)
2,000	Fire Station 72 - Water bottle fill station (Encourage the consumption of water and use of reusable containers. Decrease disposable plastic bottle use.)
2,000	Fire Station 72 apparatus bay floor cleaning & clear sealing (Areas of the concrete floor are beginning to show damage from salt and general use. Sealing will increase the lifespan of the original concrete floor.)
220,000	MSC 1st Floor Public Restrooms Remodel - upgrade to touchless technology and sanitary replacement (men and women connect) + tile
150,000	MSC Generator Replacement & Upgrade for full building and Police continuous operation - Generator Purchase Only, install 2024
25,000	Outdoor Gun Range flood mitigation and replacement of safety barriers and baffling
40,000	General Air Duct Cleaning
10,000	Carpet Cleaning - various locations
6,000	Window Cleaning - various locations
10,000	Roof Inspections (keep up roof warranties, find issues before events)
500,000	Contingency/Unanticipated
	<u>\$ 1,534,500</u>
Consulting Services	Proposed increase for design services for the restroom/windows specs/bidding (\$80k) and services for HVAC specs/bidding (\$25k).
Payment for services	Proposed increase for a service contract with a fire and safety contractor (\$50k).

Facilities Maintenance - Local Coronavirus Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Materials and supplies	\$ -	\$ 28,550	\$ -	\$ -	\$ -	\$ -	\$ -
Total Supplies and Services	-	28,550	-	-	-	-	-
Grand Total	\$ -	\$ 28,550	\$ -	\$ -	\$ -	\$ -	\$ -

Explanation of Proposed Changes

No proposed changes. CARES Act funds have been fully expended.





Workload Measurements

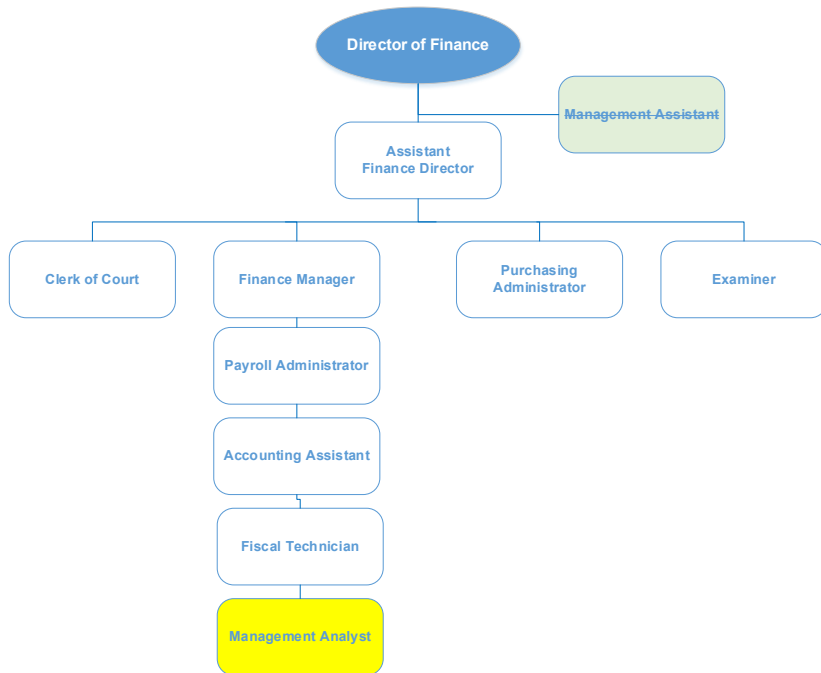
	<u>Actual</u>	
	<u>2021</u>	<u>2022</u>
Bond Issuances (in millions)	\$28.5	\$39.2
Investment Portfolio Managed (in millions)	\$119	\$120
Utility billing accounts maintained	13,474	13,474
Traffic & OVI cases filed	1,887	1,708
Criminal cases filed	80	94
Parking cases filed	264	195
Warrants issued	207	164
Court sessions held	52	52

2021 - 2022 Accomplishments

- Received the following awards from the Government Finance Officer’s Association:
 - Distinguished Budget Presentation Award for the 2021-2022 Biennial Budget.
 - Certificate of Achievement for Excellence in Financial Reporting for the 2019 and 2020 Comprehensive Annual Financial Reports.
 - Award for Outstanding Achievement for the 2019 and 2020 Popular Annual Financial Reports.
- Maintained the AAA bond rating status from both Moody’s and Standard & Poor’s.
- Reported and maintained compliance with several grants, including those associated with the Federal CARES Act (completed) and ARP Act (ongoing) funds received as a result of the the Covid-19 pandemic
- Implemented new procurement processes for expanded communications of City projects to potential MBE qualified vendors

FINANCE

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

Budget Summary

	<u>Actual/Amended</u>		<u>Proposed</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$1,149,081	\$1,444,900	\$1,526,700	\$1,574,300
Clerk of Court Fund	9,761	11,000	8,000	8,000
Mayor's Court:				
Computer Fund	13,046	14,400	13,200	13,200
Special Project Fund	6,324	23,000	19,500	19,500
Total - All Funds	\$1.178.212	\$1.493.300	\$1.567.400	\$1.615.000
<u>Expenditures by Category</u>				
Personal Services	\$969,587	\$1,091,000	\$1,191,800	\$1,239,400
Other Than Personal Services	208,625	402,300	375,600	375,600
Total	\$1.178.212	\$1.493.300	\$1.567.400	\$1.615.000

Authorized Personnel	2021	2022	2023	2024
Full-Time Budgeted	10.00	10.00	10.00	10.00
FTE	0.73	0.73	0.73	0.73
Total	10.73	10.73	10.73	10.73

Finance Department - Total							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 757,880	\$ 793,841	\$ 735,577	\$ 826,000	\$ 826,000	\$ 898,200	\$ 929,700
Retirement	106,074	111,115	101,439	115,700	115,700	125,800	130,200
Fringe benefits	135,077	164,718	132,571	149,300	149,300	167,800	179,500
Total Personal Services	999,031	1,069,674	969,587	1,091,000	1,091,000	1,191,800	1,239,400
Materials and supplies	11,451	3,966	8,217	12,000	8,200	11,100	11,100
Rents and leases	-	-	600	-	-	-	-
Utilities	1,646	1,566	620	3,000	3,000	2,000	2,000
Maintenance and repairs	53,218	21,531	22,984	28,800	32,800	27,000	27,000
Professional development	16,836	4,666	5,063	21,400	21,400	21,400	21,400
Consulting services	151,733	151,391	114,888	170,100	170,100	175,000	175,000
Payment for services	42,379	5,129	6,585	12,500	12,500	9,500	9,500
Miscellaneous expenditures	111,116	69,216	49,668	154,500	154,300	129,600	129,600
Total Supplies and Services	388,379	257,465	208,625	402,300	402,300	375,600	375,600
Grand Total	\$ 1,387,410	\$ 1,327,139	\$ 1,178,212	\$ 1,493,300	\$ 1,493,300	\$ 1,567,400	\$ 1,615,000

Finance Department (including Clerk of Court) - General Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 757,880	\$ 780,915	\$ 735,577	\$ 826,000	\$ 826,000	\$ 898,200	\$ 929,700
Retirement	106,074	109,306	101,439	115,700	115,700	125,800	130,200
Fringe benefits	135,077	152,983	132,571	149,300	149,300	167,800	179,500
Total Personal Services	999,031	1,043,204	969,587	1,091,000	1,091,000	1,191,800	1,239,400
Materials and supplies	3,959	2,347	4,422	4,000	4,000	6,000	6,000
Rents and leases	-	-	600	-	-	-	-
Utilities	1,646	1,566	620	2,000	2,000	2,000	2,000
Maintenance and repairs	1,114	614	312	1,000	1,200	3,000	3,000
Professional development	16,836	4,666	5,063	21,400	21,400	21,400	21,400
Consulting services	139,021	140,343	112,899	160,000	160,000	165,000	165,000
Payment for services	5,499	4,373	6,585	12,500	12,500	9,500	9,500
Miscellaneous expenditures	109,937	67,382	48,993	153,000	152,800	128,000	128,000
Total Supplies and Services	278,012	221,291	179,494	353,900	353,900	334,900	334,900
Grand Total	\$ 1,277,043	\$ 1,264,495	\$ 1,149,081	\$ 1,444,900	\$ 1,444,900	\$ 1,526,700	\$ 1,574,300

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Materials and supplies	Proposed increase due to inflation.
Maintenance and repairs	Proposed increase due to inflation.
Consulting services	Proposed increase to adjust amount for actual costs of Mayor's Court magistrates and attorney's.
Miscellaneous expenditures	All increases are offset by the decrease in this line item, which is a result of a decreasing jail bill (mayor's court).

Finance Department - Clerk of Court Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Court fee revenue	\$ 9,118	5,307	\$ 6,045	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Total Revenues	9,118	5,307	6,045	8,000	8,000	8,000	8,000
Materials and supplies	4,600	66	3,795	5,000	1,200	3,000	3,000
Maintenance and repairs	16,531	8,290	5,291	5,000	8,800	4,000	4,000
Miscellaneous expenditures	879	1,534	675	1,000	1,000	1,000	1,000
Total Supplies and Services	22,010	9,890	9,761	11,000	11,000	8,000	8,000
Total Expenditures	\$ 22,010	\$ 9,890	\$ 9,761	\$ 11,000	\$ 11,000	\$ 8,000	\$ 8,000

Revenues over/(under)								
operating expenditures	\$ (12,892)	\$ (4,583)	\$ (3,716)	\$ (3,000)	\$ (3,000)	\$ -	\$ -	-

Explanation of Proposed Changes

No proposed changes.

Finance Department - Mayor's Court Computer Fund

	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Court fee revenue	\$ 9,117	\$ 5,308	\$ 6,045	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Total Revenues	9,117	5,308	6,045	8,000	8,000	8,000	8,000
Materials and supplies	-	65	-	1,000	1,000	600	600
Utilities	-	-	-	1,000	1,000	-	-
Maintenance and repairs	16,336	8,291	13,046	11,800	11,800	12,000	12,000
Professional services	-	-	-	100	100	-	-
Miscellaneous expenditures	300	300	-	500	500	600	600
Total Supplies and Services	16,636	8,656	13,046	14,400	14,400	13,200	13,200
Total Expenditures	\$ 16,636	\$ 8,656	\$ 13,046	\$ 14,400	\$ 14,400	\$ 13,200	\$ 13,200

Revenues over/(under) operating expenditures \$ (7,519) \$ (3,348) \$ (7,001) \$ (6,400) \$ (6,400) \$ (5,200) \$ (5,200)

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Maintenance and repairs	Proposed increase due to inflation.
Miscellaneous expenditures	Proposed increase due to inflation.

Finance Department - Mayor's Court Special Project Fund							
	2019	2020	2021	2022	2022	Proposed	
	Actual	Actual	Actual	Adopted	Amended	2023	2024
Court fee revenue	\$ 30,463	\$ 17,723	\$ 20,194	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Total Revenues	30,463	17,723	20,194	25,000	25,000	25,000	25,000
Materials and supplies	2,892	1,215	-	2,000	2,000	1,500	1,500
Maintenance and repairs	19,237	4,336	4,335	11,000	11,000	8,000	8,000
Consulting services	12,712	11,048	1,989	10,000	10,000	10,000	10,000
Payment for services	36,880	756	-	-	-	-	-
Total Supplies and Services	71,721	17,355	6,324	23,000	23,000	19,500	19,500
Total Expenditures	\$ 71,721	\$ 17,355	\$ 6,324	\$ 23,000	\$ 23,000	\$ 19,500	\$ 19,500

Revenues over/(under) operating expenditures \$ (41,258) \$ 368 \$ 13,870 \$ 2,000 \$ 2,000 \$ 5,500 \$ 5,500

Explanation of Proposed Changes

No proposed changes.

Finance Department - Local Coronavirus Fund							
	2019	2020	2021	2022	2022	Proposed	
	Actual	Actual	Actual	Adopted	Amended	2023	2024
Salaries and wages	\$ -	\$ 12,926	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement	-	1,809	-	-	-	-	-
Fringe benefits	-	11,735	-	-	-	-	-
Total Personal Services	-	26,470	-	-	-	-	-
Materials and supplies	-	273	-	-	-	-	-
Total Supplies and Services	-	273	-	-	-	-	-
Grand Total	\$ -	\$ 26,743	\$ -	\$ -	\$ -	\$ -	\$ -

Explanation of Proposed Changes

No proposed changes. CARES Act funds have been fully expended.



FIRE DIVISION



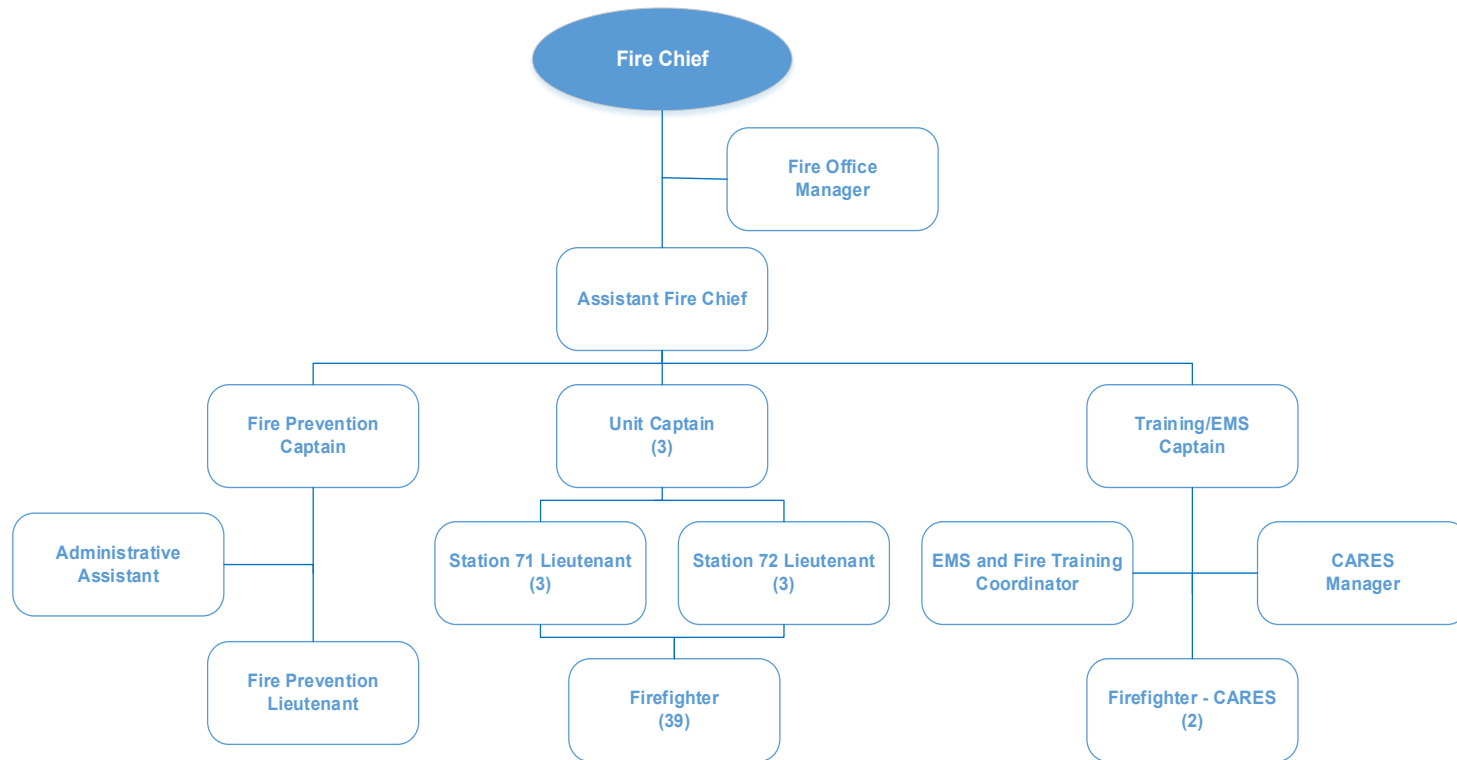
Incident Totals	2021	2022*
Structure Fires	61	72
Vehicle Fires	7	6
Vegetation / Refuse Fires	15	12
EMS and Rescue Response	3775	2524
Hazardous Conditions	154	98
Service / Good Intent Calls	1124	729
False Alarms	447	357
TOTALS	5583	3798
Mutual Aid Given and Received	1572	969

** Through October 31, 2022*

2021 - 2022 Accomplishments

- Hired three Firefighter/Paramedics in 2022.
- CARES – Community Assistance Referrals and Education Services pilot program was established in 2017.
 - Stats 2021 to date:
 - CARES intakes – 99
 - CARES Follow-up visits – 470
 - Grab Bar Installs – 354
 - Days M73 in-service – 239
- In Partnership with Franklin County Public Health, beginning in February 2022, CARES has administered 29 COVID vaccines to homebound individuals in Central Ohio.
- In early 2021, CARES formalized a process to include UAPD officers that are trained to support mental health and substance abuse referrals.
- Presented the 2021 Firefighter of the Year award to FF/P Josh Moore.
- Presented the 2021 Mary E. Fontana Distinguished Service Award to Captain Chris Moore.
- Fire Prevention helped oversee the safe completion of several large construction projects: The Fairfax and Wellness Center at First Community Village, Upper Arlington High School, Windermere Elementary, Barrington Elementary, The Lane 2, and Wellington Schools addition (To be completed this fall).
- Performed 222 car seat installation in 2021 and 170 year-to-date.
- Approximately 8,000 students received fire safety lessons.

FIRE DIVISION





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.



4 Paws for Ability



2021 Stair Climb Fundraiser

Budget Summary

	<u>Actual/Amended</u>		<u>Proposed</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$9,451,613	\$10,048,200	\$10,196,300	\$10,382,600
EMS Billing Fund	133,060	140,000	545,000	145,000
Local Fiscal Recovery Fund	0	1,403,728	0	0
Capital Equipment Fund	328,141	141,000	121,000	0
Total - All Funds	\$9,912,814	\$11,732,928	\$10,862,300	\$10,527,600

Expenditures by Category

Personal Services	\$9,121,369	\$9,552,500	\$9,725,800	\$9,925,100
Other Than Personal Services	463,304	635,700	615,500	602,500
Capital Equipment	328,141	1,544,728	521,000	0
Total	\$9,912,814	\$11,732,928	\$10,862,300	\$10,527,600

Authorized Personnel	2021	2022	2023	2024
Full-Time Budgeted	58.00	59.00	59.00	59.00
FTE	0.00	0.00	0.00	0.00
Total	58.00	59.00	59.00	59.00

Fire Division - Total							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 6,198,237	\$ 6,298,061	\$ 6,636,138	\$ 6,855,000	\$ 6,855,000	\$ 6,904,100	\$ 7,002,500
Retirement	1,413,704	1,433,886	1,521,982	1,626,200	1,626,200	1,636,700	1,659,600
Fringe benefits	915,904	952,951	963,249	1,071,300	1,071,300	1,185,000	1,263,000
Total Personal Services	8,527,845	8,684,898	9,121,369	9,552,500	9,552,500	9,725,800	9,925,100
Materials and supplies	118,159	160,136	181,278	167,000	161,000	185,000	185,000
Non-capital assets	72,749	54,884	12,378	19,200	19,200	13,000	-
Uniforms and clothing	64,335	50,071	57,399	75,000	75,000	90,000	90,000
Rents and leases	41,020	45,869	43,378	46,500	46,500	46,500	46,500
Utilities	11,968	14,180	17,442	15,000	15,000	15,000	15,000
Maintenance and repairs	24,828	35,302	30,247	25,000	25,000	40,000	40,000
Professional development	34,791	28,094	27,894	50,000	45,900	50,000	50,000
Consulting services	92,722	48,854	54,929	162,000	187,100	100,000	100,000
Payment for services	37,806	38,124	36,703	73,000	58,000	73,000	73,000
Miscellaneous expenditures	4,732	363	1,656	3,000	3,000	3,000	3,000
Total Supplies and Services	503,110	475,877	463,304	635,700	635,700	615,500	602,500
Grand Total	\$ 9,030,955	\$ 9,160,775	\$ 9,584,673	\$ 10,188,200	\$ 10,188,200	\$ 10,341,300	\$ 10,527,600

NOTE: No salary and wages have been included for the IAFF Union members for 2023 or 2024 due to being in negotiations.

Fire Division - General Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 6,198,237	\$ 5,191,873	\$ 6,636,138	\$ 6,855,000	\$ 6,855,000	\$ 6,904,100	\$ 7,002,500
Retirement	1,413,704	1,171,985	1,521,982	1,626,200	1,626,200	1,636,700	1,659,600
Fringe benefits	915,904	774,772	963,249	1,071,300	1,071,300	1,185,000	1,263,000
Total Personal Services	8,527,845	7,138,630	9,121,369	9,552,500	9,552,500	9,725,800	9,925,100
Materials and supplies	46,809	57,845	88,763	87,000	66,000	100,000	100,000
Non-capital assets	11,555	4,975	-	19,200	19,200	13,000	-
Uniforms and clothing	60,180	48,639	57,399	75,000	75,000	90,000	90,000
Rents and leases	41,020	45,869	43,378	46,500	46,500	46,500	46,500
Utilities	11,968	14,180	17,442	15,000	15,000	15,000	15,000
Maintenance and repairs	20,186	32,718	30,247	20,000	20,000	35,000	35,000
Professional development	34,791	28,094	27,839	50,000	45,900	50,000	50,000
Consulting services	92,722	48,854	54,929	162,000	187,100	100,000	100,000
Payment for services	3,708	4,251	8,616	18,000	18,000	18,000	18,000
Miscellaneous expenditures	4,732	363	1,631	3,000	3,000	3,000	3,000
Total Supplies and Services	327,671	285,788	330,244	495,700	495,700	470,500	457,500
Grand Total	\$ 8,855,516	\$ 7,424,418	\$ 9,451,613	\$ 10,048,200	\$ 10,048,200	\$ 10,196,300	\$ 10,382,600

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Materials and supplies	Proposed increase due to SCBA's requiring more maintenance, increased cost of walkie lithium ion batteries, and cot and stair chairs are aging and will need replaced.
Non-capital assets	Proposed increase for the replacement of aging AED's in all public buildings, mobile units, and in Fire and Police vehicles. Also, replacement of the outdated Bullard TIC's on M71 & M72.
Uniforms and clothing	Proposed increase is due to having to purchase six new hire ensembles, increased cost for PPE repairs, and the purchase of ballistic vests.
Maintenance and repairs	Proposed increase due to and increased cost for hose testing, hydraulic tool maintenance, and ladder testing, replacement a powered electric PPV fan, and miscellaneous tool replacement for apparatus.

Fire Division - EMS Billing Fund							
	2019	2020	2021	2022	2022	Proposed	
	Actual	Actual	Actual	Adopted	Amended	2023	2024
EMS revenue	\$ 692,623	\$ 568,186	\$ 638,605	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000
Total Revenues	692,623	568,186	638,605	625,000	625,000	625,000	625,000
Materials and supplies	71,350	70,993	92,515	80,000	95,000	85,000	85,000
Non-capital assets	61,194	49,909	12,378	-	-	-	-
Uniforms and clothing	4,155	-	-	-	-	-	-
Maintenance and repairs	4,642	2,584	-	5,000	5,000	5,000	5,000
Payment for services	34,098	33,873	28,087	55,000	40,000	55,000	55,000
Miscellaneous expenditures	-	-	25	-	-	-	-
Total Supplies and Services	175,439	157,359	133,060	140,000	140,000	145,000	145,000
Total Expenditures	\$ 175,439	\$ 157,359	\$ 133,060	\$ 140,000	\$ 140,000	\$ 145,000	\$ 145,000

Revenues over/(under) operating expenditures \$ 517,184 \$ 410,827 \$ 505,545 \$ 485,000 \$ 485,000 \$ 480,000 \$ 480,000

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Materials and supplies	Proposed increase due to inflation.

Fire Division - Local Coronavirus Fund							
	2019	2020	2021	2022	2022	Proposed	
	Actual	Actual	Actual	Adopted	Amended	2023	2024
Salaries and wages	\$ -	\$ 1,106,188	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement	-	261,901	-	-	-	-	-
Fringe benefits	-	178,179	-	-	-	-	-
Total Personal Services	-	1,546,268	-	-	-	-	-
Materials and supplies	-	31,298	-	-	-	-	-
Uniforms and clothing	-	1,432	-	-	-	-	-
Total Supplies and Services	-	32,730	-	-	-	-	-
Grand Total	\$ -	\$ 1,578,998	\$ -	\$ -	\$ -	\$ -	\$ -

Explanation of Proposed Changes

No proposed changes. CARES Act funds have been fully expended.



PUBLIC WORKS

Workload Measures

	<u>Actual</u>	
	<u>2021</u>	<u>2022</u>
Sanitary Line – Clean & Inspect (lin. ft.)	74,146	71,133
Storm Line – Clean & Inspect (lin. ft.)	8,132	1,059
Street Sweeping (lane miles)	780	621
Roadway Repairs (sq. ft.)	53,972	33,495
Roadway Crack Sealing (sq. ft.)	1,598,253	919,905
Potholes Patched (each)	2,544	1,204
Leaf Collection (cu. yds.)	20,539	21,000est
Snow and Ice Operation Events	22	12
Street Signs Installed (each)	645	304
Catch Basin Repairs (each)	262	110
Fire Hydrant Repairs (each)	166	219
Citizen Call Responses	912	1092

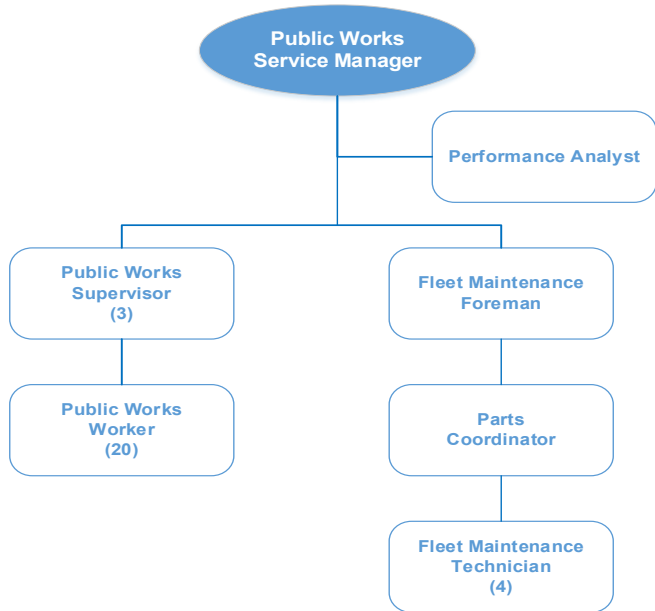
2021 - 2022 Accomplishments

- Completed 1046 work orders for maintenance or repairs of City vehicles.
- Continued to update and maintain our leaf collection machines to improve safety and efficiency.
- Responded to 46 emergency “first call” requests.
- Contracted to clean and televise over 145,650 linear feet of sanitary sewer lines.
- Contracted to paint 266 fire hydrants in one district of the City.
- Installed 17 residential Overactive Sump Pump kits at curbside.
- Public Works completed 1,523 work orders from Nov. 2021 to Nov. 2022
- Piloted curbside food waste collection program with GoZERO Services – collected 55,000 pounds of food waste with over 500 participating households.
- Continued drop-off collection programs for food waste (139,000 lbs.), pumpkins (97,000 lbs.), electronic waste (8,000 lbs.).



PUBLIC WORKS

The Public Works Division is responsible for maintenance and repair of the city roadways and the sanitary & stormwater systems throughout the City. The Division is committed to providing safe passage for motorists and pedestrians by utilizing on-going 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/Amended</u>		<u>Proposed</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$1,076,044	\$1,351,000	\$1,375,300	\$1,413,300
Street Maintenance Repair Fund	1,242,841	1,308,700	1,408,600	1,432,900
Water Surcharge Fund	324,034	371,100	412,600	415,700
Sewer Surcharge Fund	834,832	929,600	935,600	949,500
Stormwater Fund	555,181	709,700	722,600	735,600
Capital Equipment Fund	322,483	350,000	632,500	0
Total - All Funds	\$4,355,415	\$5,020,100	\$5,487,200	\$4,947,000

Expenditures by Category

Personal Services	\$2,750,339	\$2,996,900	\$3,131,900	\$3,224,200
Other Than Personal Services	1,239,809	1,673,200	1,722,800	1,722,800
Capital Equipment	365,267	350,000	632,500	0
Total	\$4,355,415	\$5,020,100	\$5,487,200	\$4,947,000

Authorized Personnel	2020	2021	2022	2023
Full-Time Budgeted	31.00	31.00	31.00	31.00
FTE	1.73	1.73	1.73	1.73
Total	32.73	32.73	32.73	32.73

Public Works Division - Total							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 1,986,178	\$ 1,986,867	\$ 2,003,934	\$ 2,179,400	\$ 2,179,400	\$ 2,282,700	\$ 2,331,700
Retirement	277,693	277,067	281,132	305,100	305,100	319,600	326,400
Fringe benefits	448,119	479,429	465,273	512,400	512,400	529,600	566,100
Total Personal Services	2,711,990	2,743,363	2,750,339	2,996,900	2,996,900	3,131,900	3,224,200
Materials and supplies	756,635	597,420	642,868	772,700	809,650	818,000	818,000
Non-capital assets	-	-	-	-	12,000	-	-
Uniforms and clothing	14,759	14,900	16,857	17,400	19,000	17,800	17,800
Rents and leases	4,591	5,030	1,876	500	500	500	500
Utilities	10,071	11,926	10,504	12,300	12,300	12,300	12,300
Maintenance and repairs	275,015	466,929	371,101	447,000	563,000	577,000	577,000
Professional development	14,164	12,146	26,001	24,000	24,300	26,000	26,000
Consulting services	101,056	308,765	110,819	185,000	110,600	185,000	185,000
Intra-city services	46,450	35,577	30,627	61,000	61,000	47,000	47,000
Payment for services	30,786	26,495	26,884	26,600	34,650	26,600	26,600
Miscellaneous expenditures	5,974	6,444	2,272	26,700	26,200	12,600	12,600
Total Supplies and Services	1,259,501	1,485,632	1,239,809	1,573,200	1,673,200	1,722,800	1,722,800
Grand Total	\$ 3,971,491	\$ 4,228,995	\$ 3,990,148	\$ 4,570,100	\$ 4,670,100	\$ 4,854,700	\$ 4,947,000

Public Works Division - General Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 639,634	\$ 616,990	\$ 604,629	\$ 805,000	\$ 805,000	\$ 858,300	\$ 884,700
Retirement	89,545	86,347	84,648	112,700	112,700	99,800	103,200
Fringe benefits	102,730	113,677	95,771	120,000	120,000	118,200	126,400
Total Personal Services	831,909	817,014	785,048	1,037,700	1,037,700	1,076,300	1,114,300
Materials and supplies	187,710	185,628	242,468	232,700	254,950	253,000	253,000
Non-capital assets	-	-	-	-	12,000	-	-
Uniforms and clothing	3,207	3,541	2,977	3,200	3,800	3,600	3,600
Rents and leases	4,591	4,591	1,876	-	-	-	-
Utilities	7,729	9,621	8,494	8,300	8,300	8,300	8,300
Maintenance and repairs	4,774	1,612	21,271	20,000	20,000	20,000	20,000
Professional development	6,073	1,627	12,915	12,000	11,500	12,000	12,000
Consulting services	-	-	-	-	600	-	-
Payment for services	155	825	354	600	650	600	600
Miscellaneous expenditures	764	806	641	1,500	1,500	1,500	1,500
Total Supplies and Services	215,003	208,251	290,996	278,300	313,300	299,000	299,000
Grand Total	\$ 1,046,912	\$ 1,025,265	\$ 1,076,044	\$ 1,316,000	\$ 1,351,000	\$ 1,375,300	\$ 1,413,300

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Materials and supplies	Proposed increase due to inflation and the need for additional supplies. Tire prices have increased, nearly all materials for preventative maintenance on our vehicles have increased. Older vehicles are requiring major repairs prior to their end of life cycle is achieved.
Uniforms and clothing	Proposed increase due to inflation.

Public Works Division - Street Maintenance and Repair Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 649,095	\$ 565,488	\$ 622,974	\$ 590,300	\$ 590,300	\$ 624,600	\$ 632,500
Retirement	91,166	78,590	87,798	82,600	82,600	112,600	114,200
Fringe benefits	172,441	194,205	205,780	178,800	178,800	214,400	229,200
Total Personal Services	912,702	838,283	916,552	851,700	851,700	951,600	975,900
Materials and supplies	434,851	328,351	284,123	400,000	399,200	400,000	400,000
Uniforms and clothing	5,997	7,327	8,017	8,000	8,000	8,000	8,000
Utilities	87	-	-	1,000	1,000	1,000	1,000
Maintenance and repairs	32,960	19,691	24,615	37,000	37,000	37,000	37,000
Professional development	5,858	3,614	3,268	5,000	5,800	5,000	5,000
Payment for services	4,636	4,085	4,658	5,000	5,000	5,000	5,000
Miscellaneous expenditures	2,032	5,570	1,608	1,000	1,000	1,000	1,000
Total Supplies and Services	486,421	368,638	326,289	457,000	457,000	457,000	457,000
Grand Total	\$ 1,399,123	\$ 1,206,921	\$ 1,242,841	\$ 1,308,700	\$ 1,308,700	\$ 1,408,600	\$ 1,432,900

Explanation of Proposed Changes

No proposed changes.

Public Works Division - Sanitary Sewer Surcharge Fund							
	2019	2020	2021	2022	2022	Proposed	
	Actual	Actual	Actual	Adopted	Amended	2023	2024
Utility fees	\$ 1,080,767	\$ 1,209,085	\$ 1,252,812	\$ 1,151,000	\$ 1,151,000	\$ 1,163,000	\$ 1,175,000
Total Revenues	1,080,767	1,209,085	1,252,812	1,151,000	1,151,000	1,163,000	1,175,000
Salaries and wages	337,389	354,208	364,743	389,800	389,800	376,100	383,100
Retirement	46,617	49,235	51,064	54,600	54,600	52,500	53,500
Fringe benefits	82,028	87,245	64,043	96,600	96,600	86,500	92,400
Total Personal Services	466,034	490,688	479,850	541,000	541,000	515,100	529,000
Materials and supplies	70,507	58,856	68,351	75,000	91,000	75,000	75,000
Uniforms and clothing	2,872	2,423	3,508	3,000	3,500	3,000	3,000
Rents and leases	-	307	-	500	500	500	500
Utilities	2,255	2,305	2,010	3,000	3,000	3,000	3,000
Maintenance and repairs	165,113	206,871	215,035	250,000	234,000	300,000	300,000
Professional development	1,933	6,905	9,218	6,000	6,000	8,000	8,000
Intra-city services	20,590	15,183	14,076	26,000	26,000	20,000	20,000
Payment for services	301	49	-	1,000	1,000	1,000	1,000
Miscellaneous expenditures	3,125	68	-	24,100	23,600	10,000	10,000
Total Supplies and Services	266,696	292,967	312,198	388,600	388,600	420,500	420,500
Grand Total	\$ 732,730	\$ 783,655	\$ 792,048	\$ 929,600	\$ 929,600	\$ 935,600	\$ 949,500

Revenues over/(under)							
operating expenditures	\$ 348,037	\$ 425,430	\$ 460,764	\$ 221,400	\$ 221,400	\$ 227,400	\$ 225,500

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Maintenance and repairs	Proposed increase due to an increase on the root control contract and an expected increase in the cleaning and televising contract.
Professional development	Proposed increase for NASSCO PACP certifications for sewer inspection and for sewer maintenance related training.

Public Works Division - Stormwater Management Fund

	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Utility fees	\$ 765,847	\$ 764,614	\$ 747,851	\$ 753,000	\$ 770,000	\$ 753,000	\$ 753,000
Total Revenues	765,847	764,614	747,851	753,000	770,000	753,000	753,000
Salaries and wages	264,354	242,581	301,035	318,800	318,800	346,900	353,800
Retirement	36,985	33,891	42,145	44,600	44,600	36,500	37,300
Fringe benefits	37,344	38,754	55,822	78,200	78,200	76,100	81,400
Total Personal Services	338,683	315,226	399,002	441,600	441,600	459,500	472,500
Materials and supplies	16,108	6,324	11,801	15,000	15,000	15,000	15,000
Uniforms and clothing	1,680	811	1,310	2,100	2,100	2,100	2,100
Rents and leases	-	132	-	-	-	-	-
Maintenance and repairs	34,406	109,775	30,467	100,000	92,000	100,000	100,000
Professional development	300	-	600	1,000	1,000	1,000	1,000
Consulting services	64,851	85,177	78,110	110,000	110,000	110,000	110,000
Intra-city services	16,776	9,857	11,996	20,000	20,000	15,000	15,000
Payment for services	25,694	21,536	21,872	20,000	28,000	20,000	20,000
Miscellaneous expenditures	-	-	23	-	-	-	-
Total Supplies and Services	159,815	233,612	156,179	268,100	268,100	263,100	263,100
Grand Total	\$ 498,498	\$ 548,838	\$ 555,181	\$ 709,700	\$ 709,700	\$ 722,600	\$ 735,600

Revenues over/(under)							
operating expenditures	\$ 267,349	\$ 215,776	\$ 192,670	\$ 43,300	\$ 60,300	\$ 30,400	\$ 17,400

Explanation of Proposed Changes

No proposed changes.

Public Works Division - Water Surcharge Fund							
	2019	2020	2021	2022	2022	Proposed	
	Actual	Actual	Actual	Adopted	Amended	2023	2024
Utility fees	\$ 656,119	\$ 789,904	\$ 809,797	\$ 756,000	\$ 756,000	\$ 764,000	\$ 772,000
Total Revenues	656,119	789,904	809,797	756,000	756,000	764,000	772,000
Salaries and wages	95,706	73,665	110,553	75,500	75,500	76,800	77,600
Retirement	13,380	10,255	15,477	10,600	10,600	18,200	18,200
Fringe benefits	53,576	41,865	43,857	38,800	38,800	34,400	36,700
Total Personal Services	162,662	125,785	169,887	124,900	124,900	129,400	132,500
Materials and supplies	47,459	12,960	36,125	50,000	49,500	75,000	75,000
Uniforms and clothing	1,003	698	1,045	1,100	1,600	1,100	1,100
Maintenance and repairs	37,762	128,980	79,713	40,000	180,000	120,000	120,000
Consulting services	36,205	223,588	32,709	75,000	-	75,000	75,000
Intra-city services	9,084	10,537	4,555	15,000	15,000	12,000	12,000
Miscellaneous expenditures	53	-	-	100	100	100	100
Total Supplies and Services	131,566	376,763	154,147	181,200	246,200	283,200	283,200
Grand Total	\$ 294,228	\$ 502,548	\$ 324,034	\$ 306,100	\$ 371,100	\$ 412,600	\$ 415,700

Revenues over/(under) operating expenditures \$ 361,891 \$ 287,356 \$ 485,763 \$ 449,900 \$ 384,900 \$ 351,400 \$ 356,300

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Materials and supplies	Proposed increase due to an increase in fire hydrant repair costs.
Maintenance and repairs	Proposed increase for anticipated water main breaks to be paid in accordance with the water service contract with the City of Columbus.

Public Works Division - Local Coronavirus Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ -	\$ 133,935	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement	-	18,749	-	-	-	-	-
Fringe benefits	-	3,683	-	-	-	-	-
Total Personal Services	-	156,367	-	-	-	-	-
Materials and supplies	-	5,301	-	-	-	-	-
Uniforms and clothing	-	100	-	-	-	-	-
Total Supplies and Services	-	5,401	-	-	-	-	-
Grand Total	\$ -	\$ 161,768	\$ -	\$ -	\$ -	\$ -	\$ -

Explanation of Proposed Changes

No proposed changes. CARES Act funds have been fully expended.



INFORMATION TECHNOLOGY

Workload Measurements

Received tickets

Received Tickets
3643 ▲ 24.59%

Resolved Tickets
3737 ▼ 50.17%

SLA %
84.53% ▼ 56.19%

Average Resolution Time (in Hours)
3d 7h 27m 56s ▲ 227.2%

Satisfaction Report



Total Tickets grouped by Category

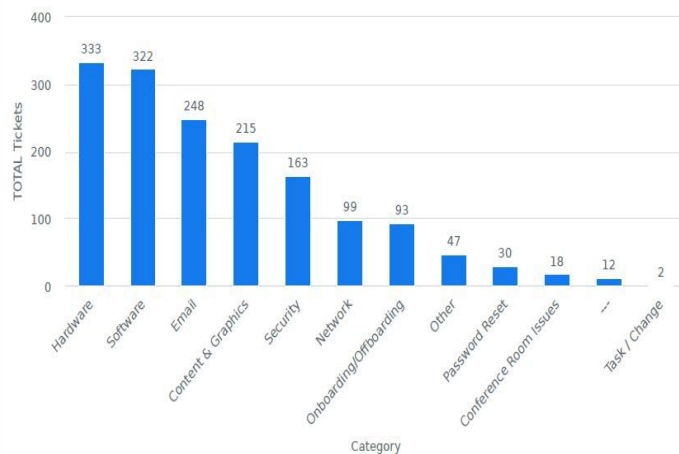
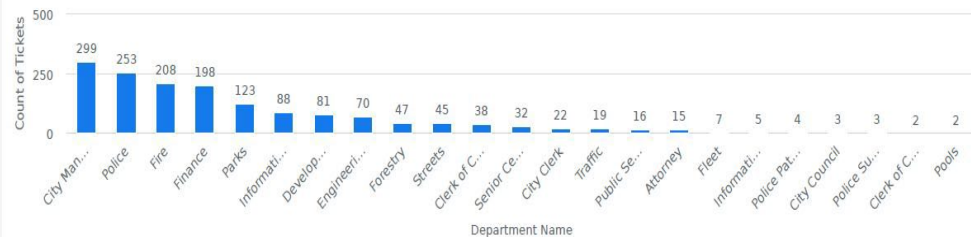


Chart - Service Requests by Department



2021 - 2022 Accomplishments

Capital projects:

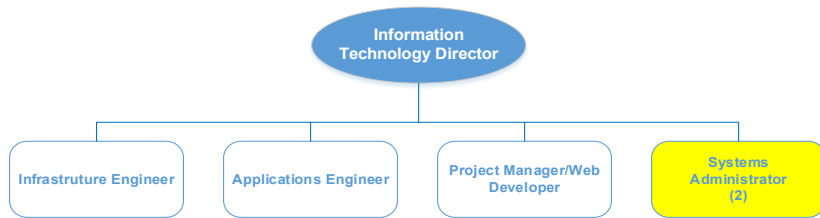
- Reed Waterpark technology enhancements
- Fire station 71 & 72 video surveillance
- Fire MDT (vehicle laptop) replacements
- Server, network & data backup equipment replacements
- Fleet Wifi and rugged laptops

General projects:

- Completing implementation of Police WebRMS
- Police department renovation technology infrastructure
- Agenda Management system implementation
- Economic Development website redesign
- Citywide device inventory and replacement strategy
- Citywide multi-factor authentication for enhanced security
- Digitization of paper documents for archival retention
- Various information and system security enhancements
- Various system and application upgrades

INFORMATION TECHNOLOGY

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



On The Horizon

- Community Center technology implementation
- Expanding dedicated support for Police, Fire and Parks
- Northam Park renovation technology
- Cybersecurity independent audit
- Police and Fire cellular transition to FirstNet
- Wifi expansion at the PSC

Budget Summary

	<u>Actual/Amended</u>		<u>Proposed</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$1,290,355	\$1,484,700	\$1,825,900	\$1,891,600
UA Visitor's Bureau Fund	24,379	0	0	0
Capital Equipment Fund	282,992	25,000	0	0
Technology Fund	114,012	301,100	120,000	50,000
Community Fiber Optic Fund	73,704	75,000	50,000	50,000
Total - All Funds	\$1,785,442	\$1,885,800	\$1,950,900	\$1,991,600

Expenditures by Category

Personal Services	\$554,585	\$599,200	\$742,600	\$773,300
Other Than Personal Services	888,407	1,094,600	1,183,300	1,218,300
Capital Equipment	341,622	192,000	70,000	0
Capital Improvements	828	0	0	0
Total	\$1,785,442	\$1,885,800	\$1,950,900	\$1,991,600

Authorized Personnel	2021	2022	2023	2024
Full-Time Budgeted	5.00	5.00	6.00	6.00
FTE	0.00	0.00	0.00	0.00
Total	5.00	5.00	6.00	6.00

Information Technology - Total							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 406,626	\$ 419,583	\$ 416,165	\$ 443,200	\$ 443,200	\$ 539,400	\$ 558,400
Retirement	56,676	58,490	55,898	62,000	62,000	75,500	78,200
Fringe benefits	84,230	90,738	82,522	94,000	94,000	127,700	136,700
Total Personal Services	547,532	568,811	554,585	599,200	599,200	742,600	773,300
Materials and supplies	63,705	121,177	84,500	100,000	100,000	100,000	100,000
Non-capital assets	104,444	39,288	82,962	50,000	134,100	50,000	50,000
Utilities	17,455	20,230	18,398	30,000	30,000	55,800	55,800
Maintenance and repairs	635,432	657,123	606,769	691,500	691,500	875,000	920,000
Professional development	14,843	12,861	8,574	22,500	22,500	18,000	18,000
Consulting services	19,360	23,613	12,400	25,000	25,000	20,000	10,000
Payment for services	268	42,109	1,928	11,500	11,500	11,500	11,500
Miscellaneous expenditures	2,195	-	-	5,000	5,000	3,000	3,000
Total Supplies and Services	857,702	916,401	815,531	935,500	1,019,600	1,133,300	1,168,300
Grand Total	\$ 1,405,234	\$ 1,485,212	\$ 1,370,116	\$ 1,534,700	\$ 1,618,800	\$ 1,875,900	\$ 1,941,600

Information Technology - General Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 389,618	\$ 402,067	\$ 398,653	\$ 443,200	\$ 443,200	\$ 539,400	\$ 558,400
Retirement	54,295	56,038	53,446	62,000	62,000	75,500	78,200
Fringe benefits	80,164	86,425	78,107	94,000	94,000	127,700	136,700
Total Personal Services	524,077	544,530	530,206	599,200	599,200	742,600	773,300
Materials and supplies	63,705	75,846	84,500	100,000	100,000	100,000	100,000
Non-capital assets	34,020	4,429	27,580	-	-	-	-
Utilities	17,455	20,230	18,398	30,000	30,000	55,800	55,800
Maintenance and repairs	635,432	657,123	606,769	691,500	691,500	875,000	920,000
Professional development	14,843	12,861	8,574	22,500	22,500	18,000	18,000
Consulting services	19,360	23,613	12,400	25,000	25,000	20,000	10,000
Payment for services	268	-	1,928	11,500	11,500	11,500	11,500
Miscellaneous expenditures	2,195	-	-	5,000	5,000	3,000	3,000
Total Supplies and Services	787,278	794,102	760,149	885,500	885,500	1,083,300	1,118,300
Grand Total	\$ 1,311,355	\$ 1,338,632	\$ 1,290,355	\$ 1,484,700	\$ 1,484,700	\$ 1,825,900	\$ 1,891,600

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Personal services	Proposed increase for a requested Systems Administrator position (estimated at pay grade 20 mid point - all in amount of \$100,100 - 2023).
Utilities	Proposed increase based on expected costs noted in detailed review performed by IT Director.
Maintenance and repairs	Proposed increase based on expected costs noted in detailed review performed by IT Director.

Information Technology Division - Technology Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>2023</u>	<u>2024</u>
Revenues:							
Cellular Tower Rental Fees	\$ 166,044	122,018	\$ 130,733	\$ 122,000	\$ 122,000	\$ 122,000	\$ 122,000
Total Revenues	166,044	122,018	130,733	122,000	122,000	122,000	122,000
Non-capital assets	70,424	34,859	55,382	50,000	134,100	50,000	50,000
Total Supplies and Services	70,424	34,859	55,382	50,000	134,100	50,000	50,000
Grand Total	\$ 70,424	\$ 34,859	\$ 55,382	\$ 50,000	\$ 134,100	\$ 50,000	\$ 50,000

Explanation OF Proposed Changes

Line Item

Non-capital assets Proposed funds to be used to implement a 5-year replacement cycle for computers.

Information Technology - Upper Arlington Visitor's Bureau Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 17,008	\$ 17,516	\$ 17,512	\$ -	\$ -	\$ -	\$ -
Retirement	2,381	2,452	2,452	-	-	-	-
Fringe benefits	4,066	4,313	4,415	-	-	-	-
Total Personal Services	23,455	24,281	24,379	-	-	-	-
Grand Total	\$ 23,455	\$ 24,281	\$ 24,379	\$ -	\$ -	\$ -	\$ -

Explanation of Proposed Changes

No proposed changes. All current and future proposed to be allocated to towards the Community Center. See Fund Summary.

Information Technology - Local Coronavirus Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>2023</u>	<u>2024</u>
Materials and supplies	\$ -	\$ 45,331	\$ -	\$ -	\$ -	\$ -	\$ -
Payment for services	-	42,109	-	-	-	-	-
Total Supplies and Services	-	87,440	-	-	-	-	-
Grand Total	\$ -	\$ 87,440	\$ -	\$ -	\$ -	\$ -	\$ -

Explanation of Proposed Changes

No proposed changes. CARES Act funds have been fully expended.

PARKS AND RECREATION



Northwest Park Nature Path – Tree Planting



Labor Day Arts Festival



3132 Family Sport Court – Sunny 95 Park



3132 Family Sport Court – Sunny 95 Park

PARKS AND RECREATION

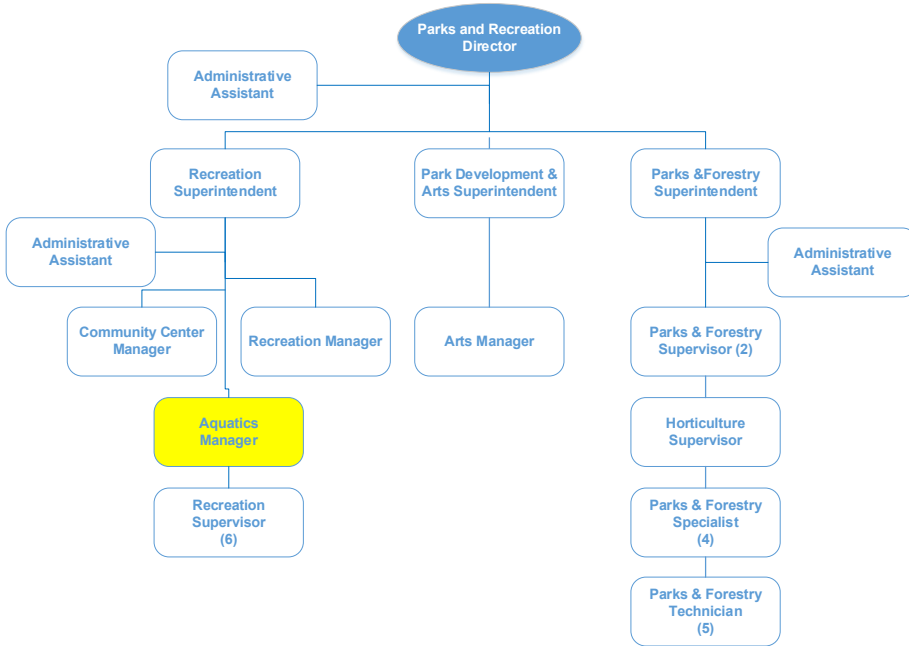
2021 - 2022 Accomplishments

- Conducted the Community Center detailed design process with a consultant team including Design Professionals, Construction Manager and Owner's Representative. An extensive Community Engagement effort including focus groups and workgroups. Conducted meetings for the senior community to obtain input on design, improve understanding and reassure seniors of program continuation and expansion.
- Established new PLAY UA Financial Assistance program for UA residents to reduce financial barriers to participation in programs and memberships for facilities.
- Established a Department brand in conjunction with the community center design process.
- Developed an Athletic Field Usage Policy, with a structure for prioritization of access and usage fees, and an Athletic Turf Management Policy, focusing on safety and playability of turfgrass. Including thorough research, public engagement, and adaptation to develop a plan that reflects the community and its needs.
- Complementation of the Northam Park Vision Plan and implementation of the storm water improvement phase.
- Park improvements: completion of the Veterans Plaza at Mallway Park, replaced playgrounds in Miller and Oxford Parks, replaced the Devon Pool Mechanical Building and Concrete Pool Deck, and created shared use path in Thompson Park
- Implementation of the UA History Trail Program including stops at the Bill Moose Memorial, Centennial Plaza & History Walk, Miller Carriage Step and Veterans Plaza at Mallway Park
- Partnered with UA Lacrosse Association to construct expanded court at Sunny 95 Park for Hockey, Basketball and Box Lacrosse
- Acquisition and site clearing of Hanley property adjacent to Fancyburg Park
- Conducted new "Arts on Arlington" event designed to highlight Mallway Businesses and local artists. The event featured 34 local arts & craft vendors, a concert with two popular local bands, food trucks and a beer garden
- Adopted several Cultural Arts policies, developed evaluation metrics and established guiding principles for our art collection.
- Purchased 15 Passenger Shuttle Van and significantly improved the transit experience of our patrons.
- The "TR Fun Club" resumed in-person adaptive programming for more than 15 adults with developmental disabilities. Virtual sessions were also provided during the pandemic to avoid social isolation. Added several new "therapeutic" program offerings.
- Enhanced management of naturalized areas in our parks including invasive species removal and control, planting, creating wildlife habitat and recreational opportunities.
- Enhanced the Northam history walk with a stunning display of 1,700 vibrant annuals
- Expanded park maintenance snow control program to include our paved paths in parks



PARKS AND RECREATION

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



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

On The Horizon

- Construction of a multi-generational community center, development of operating plans
- Implementation of new Department brand
- Implementation of the Athletic Turf Management Policy
- Continued Northam Park Vision Plan implementation
- Temporary art installation in naturalized area
- Development of Park inventory and work order management system

Budget Summary

	<u>Actual/Amended</u>		<u>Proposed</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$3,775,961	\$4,863,100	\$5,140,400	\$5,551,500
Lifelong Learning Fund	142,014			
Tree Planting Fund	20,000	65,000	65,000	15,000
Swimming Pool Fund	715,000	902,200	945,000	953,600
Capital Equipment Fund	96,437	204,300	243,000	0
Capital Improvement Funds**	71,499	130,500	119,700	124,600
Total - All Funds	\$4,820,911	\$6,165,100	\$6,513,100	\$6,644,700
<u>Expenditures by Category</u>				
Personal Services	\$3,290,832	\$3,928,700	\$4,166,400	\$4,486,900
Other Than Personal Services	1,433,642	2,012,100	2,103,700	2,157,800
Capital Equipment	96,437	224,300	243,000	0
Total	\$4,820,911	\$6,165,100	\$6,513,100	\$6,644,700

** - Amounts represent capitalized personal services only.

Authorized Personnel	2021	2022	2023	2024
Full-Time Budgeted	27.00	28.00	29.00	29.00
FTE	34.24	35.30	34.46	34.46
Total	61.24	61.24	63.46	63.46

Parks and Recreation Division - Total							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 2,457,242	\$ 2,165,590	\$ 2,528,971	\$ 3,024,800	\$ 3,004,500	\$ 3,194,600	\$ 3,416,800
Retirement	336,636	273,970	307,799	424,000	423,100	447,200	478,200
Fringe benefits	370,717	408,485	454,062	510,300	501,100	524,600	591,900
Total Personal Services	3,164,595	2,848,045	3,290,832	3,959,100	3,928,700	4,166,400	4,486,900
Materials and supplies	259,457	213,170	324,977	352,700	411,500	484,700	578,700
Non-capital assets	5,018	57,025	30,954	50,000	50,000	10,000	15,000
Uniforms and clothing	19,074	11,207	13,437	19,200	25,400	22,800	22,900
Rents and leases	71,313	53,134	60,703	102,200	75,200	107,400	107,400
Utilities	110,006	91,201	110,949	122,700	122,700	132,000	132,000
Maintenance and repairs	429,427	446,203	431,862	458,400	514,800	564,400	519,400
Professional development	47,830	21,979	30,586	45,300	44,800	46,300	46,300
Consulting services	571,752	179,988	307,818	378,000	554,800	535,100	535,100
Payment for services	122,137	123,094	93,090	125,400	172,000	152,800	152,800
Miscellaneous expenditures	38,457	22,048	29,266	30,200	40,900	48,200	48,200
Total Supplies and Services	1,674,471	1,219,049	1,433,642	1,684,100	2,012,100	2,103,700	2,157,800
Grand Total	\$ 4,839,066	\$ 4,067,094	\$ 4,724,474	\$ 5,643,200	\$ 5,940,800	\$ 6,270,100	\$ 6,644,700

Parks and Recreation Division - General Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Charges for services	\$ 1,174,678	\$ 464,990	\$ 1,045,024	\$ 1,286,000	\$ 1,539,000	\$ 1,580,500	\$ 1,583,500
Miscellaneous (grants)	17,073	18,761	15,418	-	15,000	19,000	19,000
Total Revenues	1,191,751	483,751	1,060,442	1,286,000	1,554,000	1,599,500	1,602,500
Salaries and wages	1,935,700	1,799,803	1,997,476	2,428,500	2,393,200	2,571,200	2,771,600
Retirement	263,841	245,508	273,144	339,900	335,000	359,900	387,900
Fringe benefits	344,084	362,940	378,015	464,500	454,300	466,100	529,700
Total Personal Services	2,543,625	2,408,251	2,648,635	3,232,900	3,182,500	3,397,200	3,689,200
Materials and supplies	193,962	155,959	253,382	287,700	316,500	404,700	523,700
Non-capital assets	-	3,489	23,975	30,000	30,000	10,000	10,000
Uniforms and clothing	16,770	9,429	13,437	15,700	21,900	18,300	18,400
Rents and leases	65,802	49,183	59,649	102,200	75,200	107,400	107,400
Utilities	17,181	9,806	21,913	22,700	22,700	22,000	22,000
Maintenance and repairs	404,509	425,060	410,728	423,400	479,800	489,400	489,400
Professional development	44,262	21,158	29,977	42,300	41,800	43,300	43,300
Consulting services	486,350	151,460	226,050	330,000	506,800	475,100	475,100
Payment for services	90,244	97,149	64,736	101,400	148,000	127,800	127,800
Miscellaneous expenditures	34,736	19,411	23,479	27,200	37,900	45,200	45,200
Total Supplies and Services	1,353,816	942,104	1,127,326	1,382,600	1,680,600	1,743,200	1,862,300
Grand Total	\$ 3,897,441	\$ 3,350,355	\$ 3,775,961	\$ 4,615,500	\$ 4,863,100	\$ 5,140,400	\$ 5,551,500

Revenues over/(under) operating expenditures \$ (2,705,690) \$ (2,866,604) \$ (2,715,519) \$ (3,329,500) \$ (3,309,100) \$ (3,540,900) \$ (3,949,000)

Parks and Recreation Division - Cultural Arts (General Fund sub-department)							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Revenues:							
Charges for services	\$ 59,600	\$ 12,948	\$ 37,592	\$ 51,000	\$ 59,000	\$ 63,500	\$ 63,500
Miscellaneous (grants)	17,073	18,761	15,418	-	15,000	19,000	19,000
Total Revenues	76,673	31,709	53,010		74,000	82,500	82,500
Salaries and wages	88,876	70,966	75,223	100,800	100,800	108,400	135,900
Retirement	11,551	9,935	10,531	14,100	14,100	15,200	19,000
Fringe benefits	11,993	8,828	9,084	11,100	11,100	12,400	19,200
Total Personal Services	112,420	89,729	94,838	126,000	126,000	136,000	174,100
Materials and supplies	2,276	1,810	2,591	3,000	3,000	9,500	9,500
Uniforms and clothing	1,800	-	1,970	2,000	2,000	3,000	3,000
Rents and leases	16,894	-	12,902	25,000	25,000	25,000	25,000
Utilities	-	-	-	800	800	500	500
Maintenance and repairs	-	-	4,450	7,000	7,000	7,000	7,000
Professional development	2,838	1,344	2,893	4,000	4,000	4,000	4,000
Consulting services	35,014	250	28,070	40,000	41,500	59,100	59,100
Payment for services	32,732	24,684	10,022	26,500	28,500	20,500	20,500
Miscellaneous expenditures	6,474	2,191	1,674	8,500	11,000	15,000	15,000
Total Supplies and Services	98,028	30,279	64,572	116,800	122,800	143,600	143,600
Grand Total	\$ 210,448	\$ 120,008	\$ 159,410	\$ 242,800	\$ 248,800	\$ 279,600	\$ 317,700

Revenues over/(under) expenditures \$ (133,775) \$ (88,299) \$ (106,400) \$ (242,800) \$ (174,800) \$ (197,100) \$ (235,200)

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Charges for services	Proposed increase in expected revenues related to Arts Academy program registration (\$14k), alcohol and merchandise sales.
Miscellaneous (grants)	Proposed increase in expected revenues related to SWACO grant.
Personal services	Proposed increase in 2024 as a result of allocation 50% of PT Community Events coordinator from the Shelter Barn sub-department. Proposed FTE's for this sub-department in 2024 equals 0.73.
Materials and supplies	Proposed increase for sustainability at special events.
Uniforms and clothing	Proposed increase for the purchase of LDAF t-shirts for resale.
Consulting services	Proposed increase for temporary art installation (\$10k) and for Arts Academy (\$9,100)
Miscellaneous expenditures	Proposed increase for alcohol sales at Music in the Parks (\$6k) and general LDAF expenses (\$500).

Parks and Recreation Division - Parks & Forestry (General Fund sub-department)							
	2019	2020	2021	2022	2022	Proposed	
	Actual	Actual	Actual	Adopted	Amended	2023	2024
Revenues:							
Charges for services	\$ 3,495	\$ 5,070	\$ 1,675	\$ 50,000	\$ 25,000	\$ 50,000	\$ 50,000
Total Revenues	3,495	5,070	1,675	50,000	25,000	50,000	50,000
Salaries and wages	776,565	758,328	899,098	987,200	987,200	1,031,900	1,068,200
Retirement	108,144	105,068	124,884	138,200	138,200	144,500	149,500
Fringe benefits	163,806	168,086	179,640	196,600	196,600	188,400	201,500
Total Personal Services	1,048,515	1,031,482	1,203,622	1,322,000	1,322,000	1,364,800	1,419,200
Materials and supplies	135,084	122,380	212,237	220,000	238,500	316,000	310,000
Non-capital assets	-	3,489	23,975	30,000	30,000	10,000	10,000
Uniforms and clothing	9,935	7,209	6,062	6,000	10,100	6,000	6,000
Rents and leases	19,014	26,433	29,316	29,000	24,000	29,000	29,000
Utilities	1,580	2,464	4,402	4,000	4,000	4,000	4,000
Maintenance and repairs	377,138	400,987	387,445	391,000	440,900	450,000	450,000
Professional development	12,639	10,533	12,235	11,000	13,000	12,000	12,000
Consulting services	300	4,050	-	1,000	5,000	1,000	1,000
Payment for services	3,336	3,199	2,295	2,000	2,000	2,000	2,000
Miscellaneous expenditures	384	3,944	312	3,500	3,500	3,500	3,500
Total Supplies and Services	559,410	584,688	678,279	697,500	771,000	833,500	827,500
Grand Total	\$ 1,607,925	\$ 1,616,170	\$ 1,881,901	\$ 2,019,500	\$ 2,093,000	\$ 2,198,300	\$ 2,246,700

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Materials and supplies	Proposed increase for cost increases for core services (\$15k), turf maintenance program (\$60k - this amount is scalable at @ \$1,000 per acre), and for horticulture annuals (\$5k). In 2023 only, proposed increase to retrofit existing equipment as special events trailer to improve efficiency and service (\$6k).
Non-capital assets	Proposed increase for the phased replacement of select trash receptacles for uniformity and to discourage wildlife.
Maintenance and repairs	Proposed increase to offset some of the anticipated increase in contractual services.
Professional development	Proposed increase for increasing costs of memberships and conferences.

Parks and Recreation Division - Recreation (General Fund sub-department)							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Revenues:							
Charges for services	\$ 610,076	\$ 186,903	\$ 635,362	\$ 675,000	\$ 1,000,000	\$ 950,000	\$ 950,000
Total Revenues	610,076	186,903	635,362	675,000	1,000,000	950,000	950,000
Salaries and wages	377,194	335,475	374,307	568,000	568,000	590,400	630,000
Retirement	52,852	46,745	52,266	79,500	79,500	82,600	88,200
Fringe benefits	54,247	54,996	52,427	97,400	97,400	105,900	119,400
Total Personal Services	484,293	437,216	479,000	744,900	744,900	778,900	837,600
Materials and supplies	23,101	12,683	14,974	30,500	51,500	45,000	45,000
Uniforms and clothing	4,293	1,149	5,405	6,500	8,500	8,000	8,000
Rents and leases	23,941	17,205	11,782	44,500	22,500	50,000	50,000
Utilities	4,022	3,883	3,486	4,400	4,400	4,400	4,400
Maintenance and repairs	1,771	-	-	900	900	900	900
Professional development	10,597	6,026	5,652	8,500	8,500	8,500	8,500
Consulting services	121,709	48,244	136,113	174,000	352,000	300,000	300,000
Payment for services	41,890	54,247	41,254	57,000	97,000	80,000	80,000
Miscellaneous expenditures	25,695	8,485	18,277	7,500	18,500	20,000	20,000
Total Supplies and Services	257,019	151,922	236,943	333,800	563,800	516,800	516,800
Grand Total	\$ 741,312	\$ 589,138	\$ 715,943	\$ 1,078,700	\$ 1,308,700	\$ 1,295,700	\$ 1,354,400

Revenues over/(under) expenditures \$ (131,236) \$ (402,235) \$ (80,581) \$ (403,700) \$ (308,700) \$ (345,700) \$ (404,400)

Explanation of Proposed Changes

<u>Line Item</u>	
Charges for services	Proposed increase to reflect increase program participation and the addition of Safety Town into the park programming.
Personal services	Proposed adjustment of personal services of the Recreation Supervisor - Operations position from 100% allocation to 85% allocation. The remaining 15% will be allocated to the Tennis sub-department in 2023. In 2024, the budget includes the addition of a Recreation Supervisor - Sports position (estimated at pay grade 21 mid point - all in amount of \$27,700 - 2024) to be split 50/50 with the Community Center sub-department. This position will formally be requested in the 2024 budget cycle.
Materials and supplies	Proposed increase for program supplies and Safety Town related expenses.
Uniforms and supplies	Proposed increase for program and event related shirts.
Rents and leases	Proposed increase for the cost for rental of games and inflatables for community events and bus transportation for Safety Town.
Consulting services	Proposed increase payments for contractual program instructors (offset through revenue collected).
Payment for services	Proposed increase for increase bank charges associated with increased revenues and printing the activity guide.
Miscellaneous	Proposed increase for summer camp field trip admission fees.

Parks and Recreation - Administration (General Fund sub-department)							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 207,818	\$ 225,538	\$ 228,242	\$ 226,200	\$ 226,200	\$ 246,100	\$ 283,000
Retirement	28,973	31,575	31,954	31,700	31,700	34,500	39,600
Fringe benefits	42,323	51,461	53,993	52,200	52,200	58,500	63,500
Total Personal Services	279,114	308,574	314,189	310,100	310,100	339,100	386,100
Materials and supplies	1,846	1,312	2,503	1,500	1,500	1,500	1,500
Utilities	4,284	2,909	2,733	3,600	3,600	3,600	3,600
Professional development	12,097	2,148	7,382	8,800	8,800	8,800	8,800
Consulting services	210,500	23,285	7,490	25,000	18,500	15,000	15,000
Payment for services	1,755	-	800	300	300	300	300
Miscellaneous expenditures	102	246	2,003	1,200	1,200	1,200	1,200
Total Supplies and Services	230,584	29,900	29,999	40,400	33,900	30,400	30,400
Grand Total	\$ 509,698	\$ 338,474	\$ 344,188	\$ 350,500	\$ 344,000	\$ 369,500	\$ 416,500

Explanation of Proposed Changes

No proposed changes.

Parks and Recreation Division - Senior Center (General Fund sub-department)							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Revenues:							
Charges for services	\$ 200,422	\$ 76,967	\$ 88,084	\$ 185,000	\$ 130,000	\$ 185,000	\$ 185,000
Total Revenues	200,422	76,967	88,084	185,000	130,000	185,000	185,000
Salaries and wages	313,302	287,102	296,643	333,700	333,700	348,100	360,800
Retirement	43,837	40,149	41,499	46,700	46,700	48,700	50,500
Fringe benefits	59,184	64,307	63,420	72,600	72,600	60,400	64,600
Total Personal Services	416,323	391,558	401,562	453,000	453,000	457,200	475,900
Materials and supplies	7,283	1,108	3,184	5,200	5,200	5,200	5,200
Uniforms and clothing	-	-	-	300	300	300	300
Maintenance and repairs	1,144	186	129	1,500	1,500	1,500	1,500
Professional development	5,294	1,012	1,103	6,000	6,000	6,000	6,000
Consulting services	71,273	28,876	34,877	70,000	70,000	80,000	80,000
Payment for services	5,717	10,627	7,752	10,300	10,300	16,000	16,000
Miscellaneous expenditures	1,557	565	634	3,000	3,000	2,000	2,000
Total Supplies and Services	92,268	42,374	47,679	96,600	96,600	111,000	111,000
Grand Total	\$ 508,591	\$ 433,932	\$ 449,241	\$ 549,600	\$ 549,600	\$ 568,200	\$ 586,900

Revenues over/(under) expenditures \$ (308,169) \$ (356,965) \$ (361,157) \$ (364,600) \$ (419,600) \$ (383,200) \$ (401,900)

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Personal services	Proposed change to the PT personnel beginning in 2023. The PT Senior Center Recreation Leader position will be eliminated and an additional 2,823 hours will be added to the PT Facility Attendant position (estimated \$12.38/hour). This proposed change results in an increase of .63 FTE's.
Consulting services	Proposed increase for payments to contract instructors.
Payment for services	Proposed increase for increase bank charges and printing the activity guide.

Parks and Recreation Division - Shelter Barn (General Fund sub-department)							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Revenues:							
Charges for services	\$ 183,444	\$ 53,082	\$ 157,975	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Total Revenues	183,444	53,082	157,975	200,000	200,000	200,000	200,000
Salaries and wages	113,533	67,966	69,478	107,100	107,100	99,600	69,500
Retirement	15,869	9,469	9,419	15,000	15,000	13,900	9,700
Fringe benefits	4,446	7,669	11,845	21,200	21,200	12,700	7,500
Total Personal Services	133,848	85,104	90,742	143,300	143,300	126,200	86,700
Materials and supplies	5,077	892	1,394	7,500	7,500	7,500	7,500
Uniforms and clothing	-	309	-	400	400	400	400
Rents and leases	5,953	5,545	5,545	3,400	3,400	3,400	3,400
Utilities	295	291	283	900	900	500	500
Maintenance and repairs	16,718	13,164	-	12,000	12,000	12,000	12,000
Professional development	797	95	712	1,500	1,500	1,500	1,500
Payment for services	150	360	460	1,800	1,800	1,000	1,000
Miscellaneous expenditures	29	449	36	500	500	500	500
Total Supplies and Services	29,019	21,105	8,430	28,000	28,000	26,800	26,800
Grand Total	\$ 162,867	\$ 106,209	\$ 99,172	\$ 171,300	\$ 171,300	\$ 153,000	\$ 113,500

Revenues over/(under) expenditures \$ 20,577 \$ (53,127) \$ 58,803 \$ 28,700 \$ 28,700 \$ 47,000 \$ 86,500

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Personal services	Proposed adjustment of personal services with the addition of a budgeted (2024) Rental Coordinator position (estimated at pay grade 20 mid point to be split 50/50 with the Community Center sub-department) with a half year budget (estimated all in amount of \$26,400 - 2024). This position will formally be requested in the 2024 budget cycle.

Parks and Recreation Division - Life Long Learning and Leisure Fund

	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Revenues:							
Charges for services	\$ 112,134	\$ 64,948	\$ 108,146	\$ -	\$ -	\$ -	\$ -
Total Revenues	112,134	64,948	108,146	-	-	-	-
Salaries and wages	58,173	59,926	61,709	-	-	-	-
Retirement	8,111	8,356	8,606	-	-	-	-
Fringe benefits	8,178	9,503	17,258	-	-	-	-
Total Personal Services	74,462	77,785	87,573	-	-	-	-
Materials and supplies	4,067	1,104	4,363	-	-	-	-
Rents and leases	5,511	3,951	1,054	-	-	-	-
Professional development	821	529	365	-	-	-	-
Consulting services	41,543	26,086	37,421	-	-	-	-
Payment for services	8,088	11,581	9,858	-	-	-	-
Miscellaneous expenditures	513	957	1,380	-	-	-	-
Total Supplies and Services	60,543	44,208	54,441	-	-	-	-
Total Expenditures	\$ 135,005	\$ 121,993	\$ 142,014	\$ -	\$ -	\$ -	\$ -

Revenues over/(under) operating expenditures \$ (22,871) \$ (57,045) \$ (33,868) \$ - \$ - \$ - \$ - \$ -

Explanation of Proposed Changes

This fund has been closed and the activity has been integrated within the General Fund.

Parks and Recreation Division - Tree Planting Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Revenues:							
Tree planting donation	\$ 24,147	\$ 11,045	\$ 20,396	\$ 15,000	\$ 23,000	\$ 15,000	\$ 15,000
Miscellaneous (grants)	-	-	-	-	17,000	25,000	-
Total Revenues	24,147	11,045	20,396	15,000	40,000	40,000	15,000
Materials and supplies	22,758	9,266	18,438	25,000	55,000	35,000	10,000
Maintenance and repairs	700	2,116	1,562	10,000	10,000	30,000	5,000
Total Supplies and Services	23,458	11,382	20,000	35,000	65,000	65,000	15,000
Total Expenditures	\$ 23,458	\$ 11,382	\$ 20,000	\$ 35,000	\$ 65,000	\$ 65,000	\$ 15,000

Revenues over/(under)							
operating expenditures	\$ 689	\$ (337)	\$ 396	\$ (20,000)	\$ (25,000)	\$ (25,000)	\$ -

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Miscellaneous (grants)	Proposed increase from anticipated grant (federal) funds through ODNR.
Materials and supplies	Proposed increase in 2023 for the purchase of trees with anticipated grant funds.
Maintenance and repairs	Proposed increase in 2023 for planting new trees with anticipated grant funds.

Parks and Recreation Division - Swimming Pool Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Revenues:							
Charges for services	\$ 791,691	\$ 198,722	\$ 769,722	\$ 864,000	\$ 900,000	\$ 925,000	\$ 945,000
Total Revenues	791,691	198,722	769,722	864,000	900,000	925,000	945,000
Salaries and wages	443,097	247,683	408,480	517,400	517,400	538,600	557,500
Retirement	61,846	12,899	17,466	73,000	73,000	75,400	78,000
Fringe benefits	17,902	34,635	57,179	25,300	25,300	35,500	37,600
Total Personal Services	522,845	295,217	483,125	615,700	615,700	649,500	673,100
Materials and supplies	38,670	35,522	48,794	40,000	40,000	45,000	45,000
Non-capital assets	5,018	53,536	6,979	20,000	20,000	-	5,000
Uniforms and clothing	2,304	1,778	-	3,500	3,500	4,500	4,500
Rents and leases	-	-	-	-	-	-	-
Utilities	92,825	81,395	89,036	100,000	100,000	110,000	110,000
Maintenance and repairs	24,218	17,721	19,572	25,000	25,000	45,000	25,000
Professional development	2,747	281	244	3,000	3,000	3,000	3,000
Consulting services	43,859	2,442	44,347	48,000	48,000	60,000	60,000
Payment for services	23,805	14,364	18,496	24,000	24,000	25,000	25,000
Miscellaneous expenditures	3,208	1,578	4,407	3,000	3,000	3,000	3,000
Total Supplies and Services	236,654	208,617	231,875	266,500	266,500	295,500	280,500
Grand Total	\$ 759,499	\$ 503,834	\$ 715,000	\$ 882,200	\$ 882,200	\$ 945,000	\$ 953,600

Revenues over/(under) operating expenditures \$ 32,192 \$ (305,112) \$ 54,722 \$ (18,200) \$ 17,800 \$ (20,000) \$ (8,600)

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Charges for services	Proposed increase due to a change in fees.
Personal services	Proposed increase to replace the PT Aquatics and Tennis Manager (with benefits) with a FT Aquatics Manager position (estimated at pay grade 22 mid point - all in amount of \$105,400). The PT position has been charged 85% to this fund (15% to General - Tennis). This will be adjusted to 100% for the requested FT position.
Materials and supplies	Proposed increase due to inflation.
Non-capital assets	Proposed increase to replace Tremont Pool drain grate (2024).
Uniforms and clothing	Proposed increase due to inflation.
Utilities	Proposed increase due to inflation.
Maintenance and repairs	Proposed increase for the reconditioning of three pumps.
Consulting services	Proposed increase for costs associated with swimming lessons.
Payment for services	Proposed increase for increase bank charges associated with increase revenues.

Parks and Recreation Division - Capital							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 20,272	\$ 30,462	\$ 61,306	\$ 78,900	\$ 93,900	\$ 84,800	\$ 87,700
Retirement	2,838	4,265	8,583	11,100	15,100	11,900	12,300
Fringe benefits	553	829	1,610	20,500	21,500	23,000	24,600
Total Personal Services	23,663	35,556	71,499	110,500	130,500	119,700	124,600
Grand Total	\$ 23,663	\$ 35,556	\$ 71,499	\$ 110,500	\$ 130,500	\$ 119,700	\$ 124,600

Explanation for Proposed Changes

No proposed changes.

Parks and Recreation - Local Coronavirus Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ -	\$ 27,716	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement	-	2,942	-	-	-	-	-
Fringe benefits	-	578	-	-	-	-	-
Total Personal Services	-	31,236	-	-	-	-	-
Materials and supplies	-	11,319	-	-	-	-	-
Maintenance and repairs	-	1,306	-	-	-	-	-
Professional development	-	11	-	-	-	-	-
Miscellaneous expenditures	-	102	-	-	-	-	-
Total Supplies and Services	-	12,738	-	-	-	-	-
Grand Total	\$ -	\$ 43,974	\$ -	\$ -	\$ -	\$ -	\$ -

Explanation of Proposed Changes

No proposed changes. CARES Act funds have been fully expended.

POLICE DIVISION



2021 - 2022 Accomplishments

- Implemented the Body Worn Camera System, adding a new Records Specialist to coordinate the program.
- Updated and agreed upon a new Collective Bargaining Agreement with the FOP.
- Promoted one lieutenant and two sergeants.
- Implemented the Flock License Plate Reader system with positive results.
- Began the remodel of the MSC Police Headquarters.
- Officer Windham received the Hometown Hero Award from CME Federal Credit Union and Sunny 95 for his work with youth in the community.
- CPSM completed the first comprehensive organizational study for the Police Division.
- MoneyGeek named UA the safest small city in Ohio and the 14th safest in the United States.

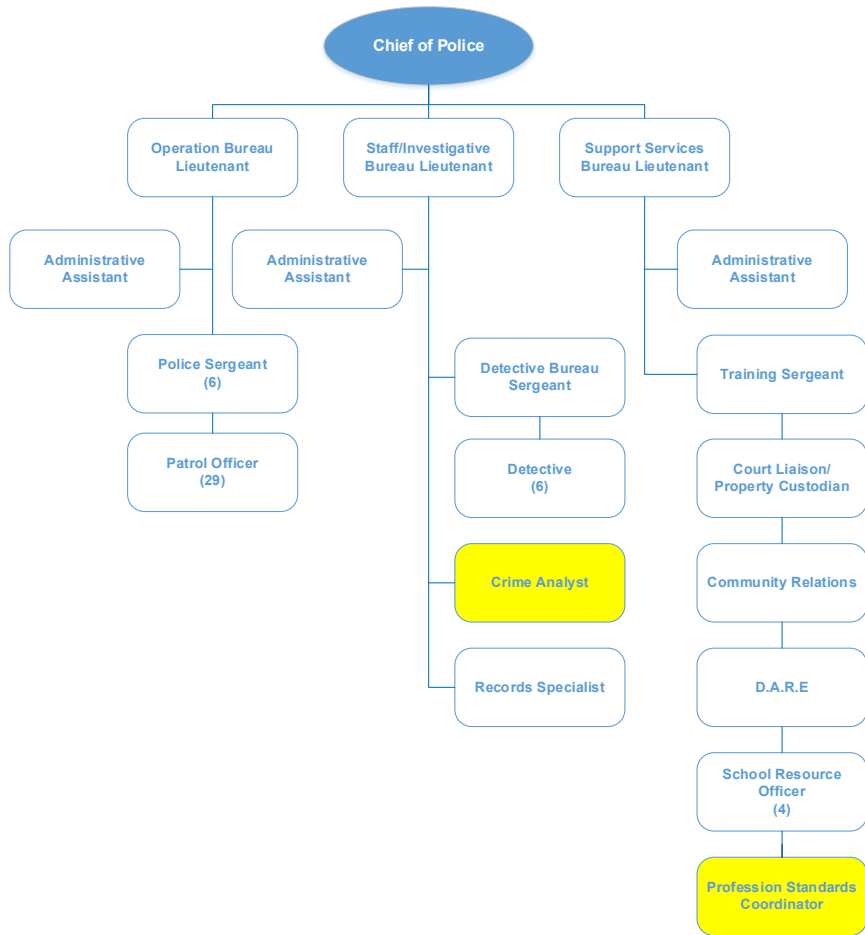
TYPE OF OFFENSE	2020	2021	COMPARISON
Accident report taken	308	331	+7.47%
Citations*	1531	2065	+34.88%
OVI	76	108	+42.11%
Arrests	455	527	+15.82%
Theft	327	264	-19.27%
Assault	8	19	+137.50%
Domestic Disputes	39	37	-5.13%
Domestic Violence	11	10	-9.09%
Criminal Damage	68	33	-51.47%
Drug Abuse	125	167	+33.60%
Sex Offenses**	9	12	+33.33%

** To include rape



POLICE DIVISION

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



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

	<u>Actual/Amended</u>		<u>Proposed</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$9,242,102	\$10,490,300	\$11,200,900	\$11,682,200
Law Enforcement Fund	221,005	263,700	251,300	253,500
Enforcement Education Fund	620	2,500	2,500	2,500
Local Coronavirus Fund	45,755	0	0	0
Capital Equipment Fund	214,238	438,100	534,000	0
Total - All Funds	\$9,723,720	\$11,194,600	\$11,988,700	\$11,938,200
<u>Expenditures by Category</u>				
Personal Services	8,150,336	9,058,000	9,520,900	9,954,400
Other Than Personal Services	1,359,146	1,698,500	1,933,800	1,983,800
Capital Equipment	214,238	438,100	534,000	0
Total	\$9,723,720	\$11,194,600	\$11,988,700	\$11,938,200
Authorized Personnel	2021	2022	2023	2024
Full-Time Budgeted	57.00	58.00	60.00	60.00
FTE	1.56	0.50	0.50	0.50
Total	58.16	58.50	60.50	60.50

- ### On The Horizon
- Implementation of Unmanned Aircraft System (Drone) Program for the City.
 - Increasing our civilian staffing to improve the efficiency of the Division.

Police Division -Total							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 5,726,471	\$ 5,927,255	\$ 6,138,177	\$ 6,679,000	\$ 6,679,000	\$ 6,978,000	\$ 7,270,100
Retirement	1,058,416	1,121,603	1,105,625	1,280,200	1,280,200	1,328,500	1,384,300
Fringe benefits	821,604	892,120	906,534	1,098,800	1,098,800	1,214,400	1,300,000
Total Personal Services	7,606,491	7,940,978	8,150,336	9,058,000	9,058,000	9,520,900	9,954,400
Materials and supplies	95,984	57,159	96,896	144,500	126,700	139,500	139,500
Non-capital assets	94,549	53,395	45,029	42,000	53,800	-	-
Uniforms and clothing	93,791	57,955	78,219	107,900	107,900	98,900	98,900
Rents and leases	32,112	37,877	27,356	79,500	81,500	64,500	64,500
Utilities	27,959	27,452	28,328	30,000	30,000	30,000	30,000
Maintenance and repairs	20,494	15,031	8,319	23,500	23,500	21,500	21,500
Professional development	51,611	28,234	79,540	71,500	71,500	78,500	78,500
Consulting services	892,667	989,273	982,024	1,187,000	1,190,500	1,488,000	1,538,000
Payment for services	16,652	7,364	11,002	10,200	10,200	9,700	9,700
Miscellaneous expenditures	4,202	1,760	2,433	2,400	2,900	3,200	3,200
Total Supplies and Services	1,330,021	1,275,500	1,359,146	1,698,500	1,698,500	1,933,800	1,983,800
Grand Total	\$ 8,936,512	\$ 9,216,478	\$ 9,509,482	\$ 10,756,500	\$ 10,756,500	\$ 11,454,700	\$ 11,938,200

Police Division - General Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 5,576,409	\$ 4,753,309	\$ 5,936,685	\$ 6,510,400	\$ 6,510,400	\$ 6,805,800	\$ 7,097,300
Retirement	1,029,801	888,892	1,075,579	1,247,300	1,247,300	1,294,900	1,350,600
Fringe benefits	793,419	708,536	875,690	1,066,600	1,066,600	1,188,900	1,273,000
Total Personal Services	7,399,629	6,350,737	7,887,954	8,824,300	8,824,300	9,289,600	9,720,900
Materials and supplies	92,988	55,305	96,276	127,000	109,200	132,000	132,000
Non-capital assets	94,549	53,395	45,029	42,000	53,800	-	-
Uniforms and clothing	93,791	57,955	78,219	107,900	107,900	98,900	98,900
Rents and leases	22,401	27,571	22,978	64,500	66,500	49,500	49,500
Utilities	27,959	27,452	28,328	30,000	30,000	30,000	30,000
Maintenance and repairs	20,494	15,031	8,319	23,500	23,500	21,500	21,500
Professional development	51,611	28,234	79,540	71,500	71,500	78,500	78,500
Consulting services	891,032	989,273	982,024	1,187,000	1,190,500	1,488,000	1,538,000
Payment for services	16,652	7,364	11,002	10,200	10,200	9,700	9,700
Miscellaneous expenditures	4,202	1,760	2,433	2,400	2,900	3,200	3,200
Total Supplies and Services	1,315,679	1,263,340	1,354,148	1,666,000	1,666,000	1,911,300	1,961,300
Grand Total	\$ 8,715,308	\$ 7,614,077	\$ 9,242,102	\$ 10,490,300	\$ 10,490,300	\$ 11,200,900	\$ 11,682,200

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Personal services	Proposed increase for a requested Professional Standards Coordinator (civilian) position (estimated at pay grade 24 mid point - all in amount of \$122,300 - 2023). This position will allow the Lieutenant to focus on the investigators, SROs, and training functions for the agency. This position will also free up time for sergeants. This position is supported by the CPSM study.
Personal services	Proposed increase for a requested Crime Analyst (civilian) position (estimated at pay grade 22 mid point - all in amount of \$111,100 - 2023). This position will provide better service and will allow the current sworn position to move to patrol or the detective bureau. This position is supported by the CPSM study.
Materials and supplies	Proposed increase as result of ammunition costs rising by roughly 20%.
Professional development	Proposed increase for tuition reimbursement as a result of changes made to the FOP contract.
Consulting services	Proposed increase for NRECC dispatching services. The 2023 NRECC budget reflects a \$285K increase for 2023, primarily related to the City's increased call volume.
Miscellaneous	Proposed increase to align to historical expenditures.

Police Division - Enforcement Education Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Fine revenue	\$ 1,883	\$ 1,600	\$ 1,196	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Total Revenues	1,883	1,600	1,196	2,500	2,500	2,500	2,500
Materials and supplies	1,096	599	620	2,500	2,500	2,500	2,500
Total Supplies and Services	1,096	599	620	2,500	2,500	2,500	2,500
Total Expenditures	\$ 1,096	\$ 599	\$ 620	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500

Revenues over/(under)								
operating expenditures	\$ 787	\$ 1,001	\$ 576	\$ -	\$ -	\$ -	\$ -	\$ -

Explanation of Proposed Changes

No proposed changes.

Police Division - Law Enforcement Fund							
	2019	2020	2021	2022	2022	Proposed	
	Actual	Actual	Actual	Adopted	Amended	2023	2024
Sale of forfeited property	\$ 120,093	\$ 120,158	\$ 55,705	\$ 110,000	\$ 135,000	\$ 110,000	\$ 110,000
Total Revenues	120,093	120,158	55,705	110,000	135,000	110,000	110,000
Salaries and wages	150,062	122,762	155,737	168,600	168,600	172,200	172,800
Retirement	28,615	23,806	30,046	32,900	32,900	33,600	33,700
Fringe benefits	28,185	24,678	30,844	32,200	32,200	25,500	27,000
Total Personal Services	206,862	171,246	216,627	233,700	233,700	231,300	233,500
Materials & supplies	1,900	1,000	-	15,000	15,000	5,000	5,000
Rents and leases	9,711	10,306	4,378	15,000	15,000	15,000	15,000
Total Supplies and Services	13,246	11,306	4,378	30,000	30,000	20,000	20,000
Total Expenditures	\$ 220,108	182,552	\$ 221,005	\$ 263,700	\$ 263,700	\$ 251,300	\$ 253,500

Revenues over/(under) operating expenditures \$ (100,015) \$ (62,394) \$ (165,300) \$ (153,700) \$ (128,700) \$ (141,300) \$ (143,500)

Explanation of Proposed Changes

No proposed changes.

Police Division - Local Coronavirus Fund							
	2019	2020	2021	2022	2022	Proposed	
	Actual	Actual	Actual	Adopted	Amended	2023	2024
Salaries and wages	\$ -	\$ 1,051,184	\$ 45,755	\$ -	\$ -	\$ -	\$ -
Retirement	-	208,905	-	-	-	-	-
Fringe benefits	-	158,906	-	-	-	-	-
Total Personal Services	-	1,418,995	45,755	-	-	-	-
Materials and supplies	-	255	-	-	-	-	-
Total Supplies and Services	-	255	-	-	-	-	-
Grand Total	\$ -	\$ 1,419,250	\$ 45,755	\$ -	\$ -	\$ -	\$ -

Explanation of Proposed Changes

No proposed changes. CARES Act funds have been fully expended.

PUBLIC SERVICE

Workload Measures

	<u>Actual</u>	
	<u>2021</u>	<u>2022*</u>
Number of right-of-way permits issued	331	315
Number of resident requests for service	573	585

* Through October 31, 2022



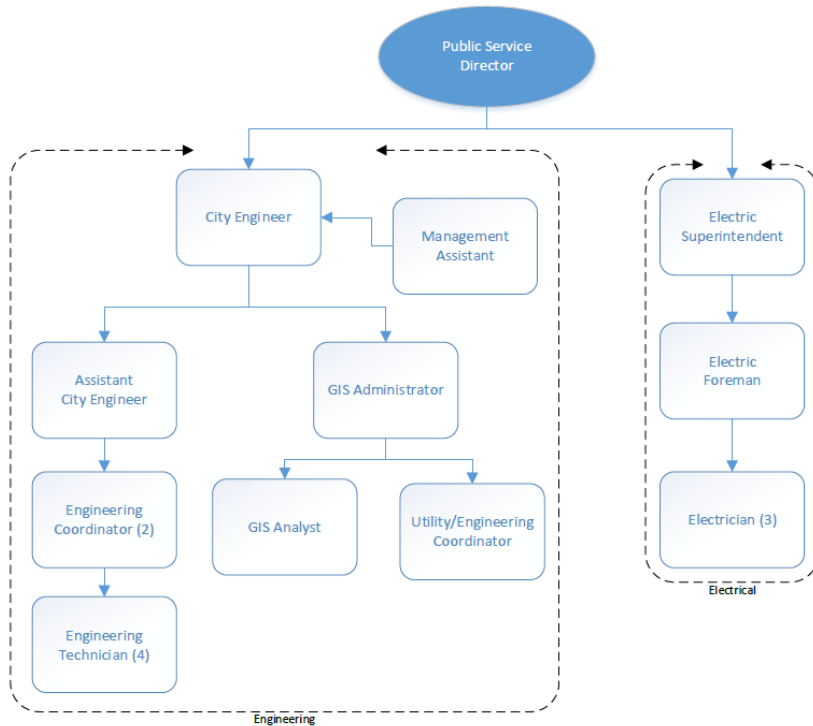
Waterline Replacement

2021 - 2022 Accomplishments

- Updated the City's 10 year Capital Improvement Plan to reflect work proposed from 2023 through 2032 - valued at \$141 million
- Completed the final zone for sidewalk maintenance to improve every existing sidewalk throughout the City
- Administered planning, design and construction of 21 CIP projects valued in excess of \$36 million including:
 - 2.6 miles of roadway reconstruction
 - 7.0 miles of roadway maintenance
 - 2.0 mile of waterline improvements
 - 3.2 miles of sidewalk
- Applied for funding on the following infrastructure projects:
 - Riverside Drive Shared-Use-Path (2024 construction)
 - Redding Road Resurfacing (2025 construction)
 - Zollinger Road Mobility and Safety Improvement Project (2026 construction)
- Completed 2022 pavement conditions ratings of all Upper Arlington streets
- Completed CIP Projects including:
 - McCoy Road Resurfacing Phase 1 and 2
 - Northwest Boulevard Phase 2 Storm Improvements & Street Reconstruction
 - Sidewalk Petitions and Maintenance
 - 2021, 2022 and 2023 Sustainable Sewer Solutions Projects
 - Clairmont Road and Clifton Road drainage improvements
 - New traffic signal at Windermere and McCoy
- Fishinger Road Reconstruction & Waterline Replacement Phase 1 is under construction (\$4.6M MORPC grant)
- Wakefield Forest Sidewalk Improvements - under construction
- Completed 211 Traffic Speed Studies
- Installed 395 LED street light retrofit kits on Kenny Rd and neighborhood streets
- Received and responded to over 16,000 OUPS One Call requests
- Fully collected sign asset data for City
- Field GIS collection application to be made for updating recently constructed streets and attribution of all sign features for City's asset management

PUBLIC SERVICE

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



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.
- Continue the Citywide Asset Management System.
- Fishinger Road Phase 2 Construction in 2024 (\$5.5 Million MORPC Grant).

Budget Summary

	<u>Actual/Amended</u>		<u>Proposed</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$1,065,383	\$1,117,100	\$1,385,000	\$1,437,700
Street Maintenance Repair Fund	730,755	941,200	947,200	863,000
Neighborhood Lighting Fund	247,254	175,000	110,600	112,200
Capital Equipment Fund	20,416	121,200	376,000	0
Capital Improvement Funds**	446,443	517,400	548,000	567,200
Total - All Funds	\$2,510,251	\$2,871,900	\$3,366,800	\$2,980,100

Expenditures by Category

Personal Services	\$1,828,632	\$1,977,200	\$2,162,700	\$2,251,000
Other Than Personal Services	612,153	773,500	828,100	729,100
Capital Equipment	69,466	121,200	376,000	0
Total	\$2,510,251	\$2,871,900	\$3,366,800	\$2,980,100

** - Amounts represent capitalized personal services only.

Authorized Personnel	2021	2022	2023	2024
Full-Time Budgeted	17.00	18.00	18.00	18.00
FTE	1.73	1.44	1.44	1.44
Total	18.73	19.44	19.44	19.44

Public Service Administration Division - Total							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 1,262,833	\$ 1,349,962	\$ 1,391,724	\$ 1,488,700	\$ 1,466,700	\$ 1,598,100	\$ 1,654,200
Retirement	176,470	187,944	194,134	208,400	212,400	223,600	231,700
Fringe benefits	204,899	223,590	242,774	294,100	298,100	341,000	365,100
Total Personal Services	1,644,202	1,761,496	1,828,632	1,991,200	1,977,200	2,162,700	2,251,000
Materials and supplies	37,476	58,964	65,022	101,500	101,500	111,000	111,000
Non-capital assets	139,402	80,520	191,194	215,000	215,000	105,000	-
Uniforms and clothing	4,772	4,454	5,235	6,600	6,600	6,000	6,000
Rents and leases	24,978	32,924	32,983	27,500	27,500	26,000	26,000
Utilities	129,221	121,048	149,752	141,000	141,000	159,000	160,000
Maintenance and repairs	58,403	55,684	102,910	161,800	161,800	151,000	151,000
Professional development	17,734	7,047	8,549	22,000	22,000	22,000	22,000
Consulting services	26,780	10,000	49,374	75,000	75,000	76,000	81,000
Payment for services	1,166	190	7,134	21,600	21,600	171,100	171,100
Miscellaneous expenditures	172	42	-	1,500	1,500	1,000	1,000
Total Supplies and Services	440,104	370,873	612,153	773,500	773,500	828,100	729,100
Grand Total	\$ 2,084,306	\$ 2,132,369	\$ 2,440,785	\$ 2,764,700	\$ 2,750,700	\$ 2,990,800	\$ 2,980,100

Public Service Administration Division - General Fund							
	2019	2020	2021	2022	2022	Proposed	
	Actual	Actual	Actual	Adopted	Amended	2023	2024
<i>Operating</i>							
Salaries and wages	\$ 652,158	\$ 681,843	\$ 694,017	\$ 685,900	\$ 685,900	\$ 756,700	\$ 783,300
Retirement	91,041	94,580	96,490	96,000	96,000	105,900	109,700
Fringe benefits	111,720	135,957	153,023	190,300	190,300	225,900	242,200
Total Personal Services	854,919	912,380	943,530	972,200	972,200	1,088,500	1,135,200
Materials and supplies	8,638	10,708	15,184	9,000	9,000	11,000	11,000
Uniforms and clothing	2,380	1,985	3,007	4,100	4,100	3,500	3,500
Rents and leases	24,289	32,201	32,224	25,000	25,000	25,000	25,000
Utilities	11,400	13,129	13,035	13,000	13,000	14,000	15,000
Maintenance and repairs	-	2,426	-	2,800	2,800	2,000	2,000
Professional development	17,242	5,962	8,489	18,000	18,000	18,000	18,000
Consulting services	26,780	10,000	49,374	70,000	70,000	71,000	76,000
Payment for services	1,065	60	540	1,500	1,500	151,000	151,000
Miscellaneous expenditures	37	42	-	1,500	1,500	1,000	1,000
Total Supplies and Services	91,831	76,513	121,853	144,900	144,900	296,500	302,500
Grand Total	\$ 946,750	\$ 988,893	\$ 1,065,383	\$ 1,117,100	\$ 1,117,100	\$ 1,385,000	\$ 1,437,700

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Consulting services	Proposed increase for GIS imaging services (\$6k/year), which provides high resolution aerial imagery twice per year. Proposed increase in 2023 for assistance with technical specifications for lighting and signals (\$25k).
Utilities	Proposed increase to cover costs of cellular services.
Payment for services	Proposed increase for contracting OUPS markings (utility locales) (\$150k). This service is currently is currently done in house. The contract management portion will remain in house (\$30K in Public Works Water Fund budget).

Public Service Administration Division - Street Maintenance and Repair Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 310,828	\$ 272,249	\$ 308,013	\$ 324,700	\$ 324,700	\$ 347,400	\$ 359,600
Retirement	43,450	37,943	43,086	45,500	45,500	48,600	50,400
Fringe benefits	85,076	76,981	79,197	84,500	84,500	94,700	101,500
Total Personal Services	439,354	387,173	430,296	454,700	454,700	490,700	511,500
Materials and supplies	23,968	37,171	37,625	67,500	67,500	75,000	75,000
Non-capital assets	26,650	80,520	9,445	158,000	158,000	105,000	-
Uniforms and clothing	2,392	2,469	2,228	2,500	2,500	2,500	2,500
Rents and leases	689	723	759	2,500	2,500	1,000	1,000
Utilities	117,821	107,919	136,717	128,000	128,000	145,000	145,000
Maintenance and repairs	52,568	40,103	58,040	99,000	99,000	99,000	99,000
Professional development	492	1,085	60	4,000	4,000	4,000	4,000
Consulting services	-	-	-	5,000	5,000	5,000	5,000
Payment for services	90	116	6,535	20,000	20,000	20,000	20,000
Miscellaneous expenditures	135	-	-	-	-	-	-
Total Supplies and Services	224,805	270,106	251,409	486,500	486,500	456,500	351,500
Grand Total	\$ 664,159	\$ 657,279	\$ 681,705	\$ 941,200	\$ 941,200	\$ 947,200	\$ 863,000

Explanation of Proposed Changes

<u>Line Item</u>	<u>Explanation</u>
Materials and supplies	Proposed increase due to inflation.
Non-capital assets	Proposed increase for the purchase of LED retrofit kits to continue the program of converting to LED. We have several locations with the old HID lights that are no longer supported with spare parts.
Utilities	Proposed increase due to increased costs for electricity.

Public Service Administration Division - Neighborhood Lighting Fund

	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Maintenance fees	\$ 63,917	\$ 64,384	\$ 64,227	\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000
Total Revenues	63,917	64,384	64,227	63,000	63,000	63,000	63,000
Salaries and wages	8,766	18,430	7,182	22,900	22,900	24,600	25,500
Retirement	1,227	2,580	1,006	3,200	3,200	3,400	3,600
Fringe benefits	200	396	175	6,800	6,800	7,500	8,000
Total Personal Services	10,193	21,406	8,363	32,900	32,900	35,500	37,100
Materials and supplies	4,870	10,960	12,213	25,000	25,000	25,000	25,000
Non-capital assets	112,752	-	181,749	57,000	57,000	-	-
Maintenance and repairs	5,835	13,155	44,870	60,000	60,000	50,000	50,000
Payment for services	11	14	59	100	100	100	100
Total Supplies and Services	123,468	24,129	238,891	142,100	142,100	75,100	75,100
Grand Total	\$ 133,661	\$ 45,535	\$ 247,254	\$ 175,000	\$ 175,000	\$ 110,600	\$ 112,200

Revenues over/(under)									
operating expenditures	\$ (69,744)	\$ 18,849	\$ (183,027)	\$ (112,000)	\$ (112,000)	\$ (47,600)	\$ (49,200)		

Explanation of Proposed Changes

No proposed changes.

Public Service Administration Division - Capital							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ 291,081	\$ 359,585	\$ 382,512	\$ 455,200	\$ 433,200	\$ 469,400	\$ 485,800
Retirement	40,752	50,342	53,552	63,700	67,700	65,700	68,000
Fringe benefits	7,903	9,765	10,379	12,500	16,500	12,900	13,400
Total Personal Services	339,736	419,692	446,443	531,400	517,400	548,000	567,200
Grand Total	\$ 339,736	\$ 419,692	\$ 446,443	\$ 531,400	\$ 517,400	\$ 548,000	\$ 567,200

Explanation for Proposed Changes

No proposed changes.

Public Service Administration Division - Local Coronavirus Fund							
	2019	2020	2021	2022	2022	Proposed	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>2023</u>	<u>2024</u>
Salaries and wages	\$ -	\$ 17,855	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement	-	2,499	-	-	-	-	-
Fringe benefits	-	491	-	-	-	-	-
Total Personal Services	-	20,845	-	-	-	-	-
Materials and supplies	-	125	-	-	-	-	-
Total Supplies and Services	-	125	-	-	-	-	-
Grand Total	\$ -	\$ 20,970	\$ -	\$ -	\$ -	\$ -	\$ -

Explanation of Proposed Changes

No proposed changes. CARES Act funds have been fully expended.





CAPITAL EQUIPMENT

The capital equipment budget is adopted annually. The budget is comprised of additional or replacement equipment needed in the City's fleet, office, and technology areas, along with other miscellaneous tools and equipment.

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

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 \$1.17 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. These transfers have once again been included in the 2023 and 2024 budgets.

The 2022 capital equipment budget is presented on the following pages by department and includes a brief description of the item, quantity, replacement or new, amount, and funding source. Most fleet and equipment requests are replacement in nature. There are a few exceptions for new technology upgrades and various vehicles and equipment.

Replacement or Routine –

- Purchase of a current fleet vehicle that qualifies under the City's vehicle review process.
- Planned routine cycle of replacing technology equipment
- 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.

CAPITAL EQUIPMENT

The following tables provide a summary of the 2023 capital equipment requests by fund and then by department. The detail to the requests can be found on the pages immediately following this section.

2023 Capital Equipment Requests	
<i>By Fund</i>	
Capital Equipment Fund	\$ 1,951,500
Emergency Medical Billing Fund	400,000
Technology Fund	70,000
Water Surcharge Fund	80,000
	<u>\$ 2,501,500</u>

2023 Capital Equipment Requests	
<i>By Department</i>	
Division	
Community Development	\$ 45,000
Fire Division	521,000
Information Technology	70,000
Parks and Recreation	243,000
Police Division	534,000
Public Service Administration	376,000
Public Works	712,500
	<u>\$ 2,501,500</u>

CAPITAL EQUIPMENT

Community Development

<u>Item Number</u>	<u>Description</u>	<u>Quantity</u>	<u>New (N) or Replacement (R)</u>	<u>Amount</u>	<u>Funding Source</u>
1	Pickup Truck	1	R	\$ 45,000	Capital Equipment Fund
				<u>\$ 45,000</u>	

Rationale:

1 ****Carryover from 2022 Budget (\$25,000)**** Replace Unit #4081, a 2012 Chevy Colorado with a FASTER rating is 13.7/15.0. This item is used by the Building Inspector. This item is recommended for replacement by the Fleet Division.

CAPITAL EQUIPMENT

Fire

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Portable radios (walkies)	7	R	\$ 51,000	Capital Equipment Fund
2	Turnout Timers for each Fire Station	2	N	15,000	Capital Equipment Fund
3	Medic	1	R	400,000	Emergency Medical Billing Fund
4	Utility Vehicle	1	R	45,000	Capital Equipment Fund
5	SUV - expiring lease	1	N/A	5,000	Capital Equipment Fund
6	SUV - expiring lease	1	N/A	5,000	Capital Equipment Fund
				\$ 521,000	

Rationale:

- 1 Replace existing radios that are no longer being supported by the manufacturer.
- 2 Visual aid being proposed to be installed in each station to provide real-time data.
- 3
- 4 Replace Unit #2440, a 2005 International Navistar Medic Unit with a FASTER rating of 14.9/15.0. There is an estimate two-year buildout on medic units, so this item is placed in the budget so that a new medic can be ordered and received by the time this medic is ready to be retired.
- 5 Replace Unit #34033, a 2002 John Deere Gator Utility Vehicle with FASTER rating is 14.5/15.0. Replacement w/ UTV with more speed and lighting safer for driving at night. Would like to replace with a UTV that we could add a snow blade for snow warriors and /or Station 72 large area that needs plowed. Could get a 4 seater UTV for increased manpower at events. This item is recommended for replacement by the Fleet Division.
- 6 Purchase Unit #4154, a 2018 Ford Explorer with a FASTER rating of 5.1/15.0. This vehicle was acquired under the lease program. The lease is expiring in 2023 and it recommended for purchase by the Fleet Division.
- 6 Purchase Unit #4156, a 2018 Ford Explorer with a FASTER rating of 2.3/15.0. This vehicle was acquired under the lease program. The lease is expiring in 2023 and it recommended for purchase by the Fleet Division.

CAPITAL EQUIPMENT

Information Technology

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Timekeeping and Scheduling System (payroll)	1	R	\$ 70,000	Technology Fund
				<u>\$ 70,000</u>	

Rationale:

1

Replace the current timekeeping and scheduling systems to a system that is uniform across all departments and reports in real time with the City's ERP system. A system of this nature will make the timekeeping, scheduling, and payroll process more efficient and help reduce errors.

CAPITAL EQUIPMENT

Parks

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Zero turn mower	1	R	\$ 40,000	Capital Equipment Fund
2	1 ton Pick up truck and plow	1	R	58,000	Capital Equipment Fund
3	Utility turf sprayer vehicle	1	R	120,000	Capital Equipment Fund
4	Cargo Van - expiring lease	1	N/A	5,000	Capital Equipment Fund
5	Water reel	1	R	20,000	Capital Equipment Fund
				\$ 243,000	

Rationale:

- 1 Replace Unit #42174, a 2016 Exmark Lazer Z zero turn mower with a FASTER rating of 14.7/15.0. The new unit being proposed is a fully electric model. Compared to traditional gas model \$16K with projected service life fuel and maintenance expenses of \$12k+ over traditional gas model. This item is recommended for replacement by the Fleet Division.
- 2 ****Carryover from 2022 Budget (\$46,500)**** Replacement of Unit #4072, a 2011 Ford 350 with a FASTER rating of 14.2/15.0. One ton 4 WD chassis required for plowing and use as needed to tow large equipment. This item is recommended for replacement by the Fleet Division.
- 3 Replace Unit #2559 (Note Unit #2558 was replace in 2022, rather than Unit #2559 as indicated), a 2006 Cushman Utility Vehicle with FASTER rating of 11.9/15.0. The replacement vehicle is an old trash buggy and the proposed utility vehicle would be equipped sprayer to implement enhanced athletic turf maintenance program. Enables staff to perform work rather than a contractor - cost recovery projected at 4-6 years. The Fleet Division has not offered a recommendation as to the replacement of this vehicle because the proposal is related to an enhancement of services.
- 4 Purchase Unit #4160, a 2018 Chevrolet Express Cargo Van with a FASTER rating of 2.5/15.0. This vehicle was acquired under the lease program. The lease is expiring in 2023 and it recommended for purchase by the Fleet Division.
- 5 Replace Unit #33787, a 2000 Kifco B-160 Water Reel with a FASTER Rating of 9.1/15.0. The water reel is for above ground field watering. Used to establish new or rescued fields. The Fleet Division has not offered a recommendation as to the replacement of this vehicle because the proposal is related to an enhancement of services.

CAPITAL EQUIPMENT

Police

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Unmarked vehicles (possible electric option)	4	R	\$ 120,000	Capital Equipment Fund
2	Marked Cruisers w/ up fitting	3	R	207,000	Capital Equipment Fund
3	Portable Radios	28	R	180,000	Capital Equipment Fund
4	BAC Data master	1	R	12,000	Capital Equipment Fund
5	Portable video surveillance trailer	1	N	15,000	Capital Equipment Fund
				\$ 534,000	

Rationale:

- 1 Replace Unit #4078, a 2011 Ford Edge with a FASTER rating of 11.8/15.0. This is an unmarked vehicle used by the Detective Bureau. This item is recommended for replacement by the Fleet Division.
 Replace Unit #4079, a 2011 Ford Fusion with a FASTER rating of 12.7/15.0. This is an unmarked vehicle used by the Detective Bureau. This item is recommended for replacement by the Fleet Division.
 Replace Unit #4088, a 2008 Jeep Liberty with a FASTER rating of 15.0/15.0. This is an unmarked vehicle used by the Detective Bureau the was acquired through seizure. The Fleet Division has not made a recommendation on this vehicle because it is a seizure vehicle.
- 2 ****Carryover from 2022 Budget (\$54,300)**** Replace Unit #4150, a 2017 Ford Explorer marked cruiser with a FASTER rating of 13.1/15.0. This item is recommended for replacement by the Fleet Division.
****Carryover from 2022 Budget (\$54,300)**** Replace Unit #4151, a 2017 Ford Taurus marked cruiser with a FASTER rating of 12.7/15.0. This item is recommended for replacement by the Fleet Division.
 Replace Unit #4158, a 2018 Ford Taurus with a FASTER rating of 11.8/15.0. This is the highest rated marked cruiser. This item is recommended for replacement by the Fleet Division.
- 3 New MARCS requirements combined with the age of the radios requires new software upgrades for newer radios or replacement of the old models. This purchase was split over two years. The first half of the radios were purchased in 2022.
- 4 ****Carryover from 2022 Budget (\$12,000)**** BAC is at end-of-life and is scheduled to be replaced statewide with a new system.
- 5 Towable trailer for event video surveillance.

CAPITAL EQUIPMENT

Public Service

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Hybrid SUV	1	R	\$ 60,000	Capital Equipment Fund
2	GPS Equipment upgrades	1	R	5,000	Capital Equipment Fund
3	Electrical Bucket Truck	1	R	255,000	Capital Equipment Fund
4	Radar vehicle detection	4	R	24,000	Capital Equipment Fund
5	Traffic Signal Cabinet	1	R	11,000	Capital Equipment Fund
6	Traffic Signal UPS	1	R	6,000	Capital Equipment Fund
7	Pickup Truck - expiring lease	1	N/A	5,000	Capital Equipment Fund
8	Electric Vehicle - expiring lease	1	N/A	10,000	Capital Equipment Fund
				\$ 376,000	

Rationale:

- 1 Replace Unit #4178, a 2020 Nissan Leaf (leased) that was totaled in an accident in March 2022.
- 2 Update technology for our GPS equipment to improvement syncing; needed every 5 years.
- 3 Replace Unit #4076, a 2011 Ford F350 Utility Bucket Truck with a FASTER rating of 11.6/15.0. Due to it's high mileage and a two year delivery time, it will be beyond it's useful life when replaced. This item is recommended for replacement by the Fleet Division.
- 4 Replace loop detection at signalized intersections that are in disrepair with radar detection.
- 5 Replace traffic signal cabinet that is beyond it's useful life.
- 6 Replace traffic signal UPS that is beyond it's useful life.
- 7 Purchase Unit #4161, a 2019 Chevrolet Colorado with a FASTER rating of 3.7/15.0. This vehicle was acquired under the lease program. The lease is expiring in 2023 and it recommended for purchase by the Fleet Division.
- 8 Purchase Unit #4177, a 2020 Nissan Leaf with a FASTER rating of 1.8/15.0. This vehicle was acquired under the lease program. The lease is expiring in 2023 and it recommended for purchase by the Fleet Division.

CAPITAL EQUIPMENT

Public Works

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Single Axle Dump Truck with Plow and Salt Spreader	1	R	\$ 215,000	Capital Equipment Fund
2	Single Axle Dump Truck with Plow and Salt Spreader	1	R	215,000	Capital Equipment Fund
3	1 Ton Dump Truck with plow and salt spreader	1	R	90,000	Capital Equipment Fund
4	Utility truck for hydrant repairs and maintenance	1	R	80,000	Water Surcharge Fund
5	Pickup truck with snow plow	1	R	55,000	Capital Equipment Fund
6	Medium duty equipment trailer	1	R	22,000	Capital Equipment Fund
7	Hydraulic post pounder	1	N	5,000	Capital Equipment Fund
8	Steam cleaning machine for heavy equipment	1	R	15,000	Capital Equipment Fund
9	Diagnostic scan tool for light duty vehicles	1	R	6,500	Capital Equipment Fund
10	Diagnostic scan tool for heavy vehicles	1	R	9,000	Capital Equipment Fund
				\$ 712,500	

Rationale:

- 1 Replace Unit #4021, a 2008 International Dump Truck with a FASTER rating of 15.0/15.0. This truck is used for Public Work activities such as snow and ice operations, leaf season collections and many other tasks. This item is recommended for replacement by the Fleet Division.
- 2 Replace Unit #4057, a 2008 International Dump Truck with a FASTER rating of 14.5/15.0. This truck is used for Public Work activities such as snow and ice operations, leaf season collections and many other tasks. This item is recommended for replacement by the Fleet Division.
- 3 ****Carryover from 2022 Budget (\$75,000)**** replacement of Unit #4064, a 2009 Ford F450 1 ton dump truck, with a FASTER rating of 15.0/15.0. This vehicle is equipped with a snow plow and salt spreader for winter use by supervisors. This item is recommended for replacement by the Fleet Division.
- 4 ****Carryover from 2022 Budget (\$80,000)**** Replace of Unit #4074, a 2011 Ford F250 with a FASTER rating of 14.2/15.0. This truck is used primarily by the fire hydrant maintenance work crew. We proposed to replace this unit with a vehicle that is equipped with hydrant tools that improve safety and efficiency. The new unit will be equipped with a utility body, a hydrant saver tool and a small crane that enables the crew to repair hydrants safely. This item is recommended for replacement by the Fleet Division.
- 5 Replace Unit #4094, a 2012 Ford F250 pickup truck with a FASTER rating of 14.4/15.0. This vehicle will be equipped with a snow plow and used for snow and ice activities in the winter months primarily in residential areas. This item is recommended for replacement by the Fleet Division.
- 6 ****Carryover from 2022 Budget (\$15,000)**** Replace of Unit #2326, a 1991 Cronkite trailer with a FASTER rating of 15.0/15.0. This item is recommended for replacement by the Fleet Division.
- 7 Purchase of a hydraulic post pounder used in the installation of snow fence posts for the July 4th event. This item can also be used for many tasks year round in the sign room.
- 8 Replace Unit #34062, a 2003 Hotsy Pressure Washer with a FASTER rating of 15.0/15.0. This item is a fixed pressure washing system used to clean equipment located at the PSC Facility. This item is recommended for replacement by the Fleet Division.
- 9 Purchase of a diagnostic scan tool for Fleet that will enhance repairs to the newer computerized light duty vehicles equipped with current software applications. This purchase replaces outdated methods of analyzing vehicle problems.
- 10 Purchase of a diagnostic scan tool for Fleet that will enhance repairs to the newer computerized heavy duty vehicles equipped with current software applications. This purchase replaces outdated methods of analyzing vehicle problems.



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 Service Center (MSC) and Public Service Center (PSC) buildings house the operations of the City departments. The vast majority of the Capital Improvement Program (CIP) represents the cost of replacing and reconstructing the existing infrastructure of roads, lighting, waterlines, and sanitary and storm sewers. Thus, the CIP typically does not impact annual operating expenditures, and neither eliminates nor creates additional infrastructure.

The City's financial policies include guidance for maintaining a ten-year CIP (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 included years 2023 – 2032 and totals \$140.87 million, or approximately \$14.87 million per year.

Capital Improvement Plan 2023 – 2032 (in millions)		
<u>Detail</u>	<u>Amount</u>	<u>Percent</u>
Streets, etc. <i>(includes streets, sidewalks, lights, signals, etc.)</i>	\$75.36	53.50%
Utilities <i>(includes waterlines, sewerlines, stormwater projects, bridges/culverts)</i>	41.11	29.18%
Parks <i>(excludes the proposed Community Center)</i>	24.4	17.32%
Total	\$140.87	100.00%

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. Curb and gutters are also inspected (where present) with the pavement and their condition is included with the overall rating. From these individual scores, a Pavement Condition Rating (PCR) is generated. The PCR ranges from 0 to 100, with 100 being a road with no distress. The lower the score, the worse the rated condition and the higher priority it is given. Roads with scores above 75 are generally in fair to good condition and are candidates for crack sealing maintenance activities. Roads with scores 75 and less are candidates for maintenance and reconstruction, depending on the severity and nature of the defects.

CAPITAL IMPROVEMENTS

Financing

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

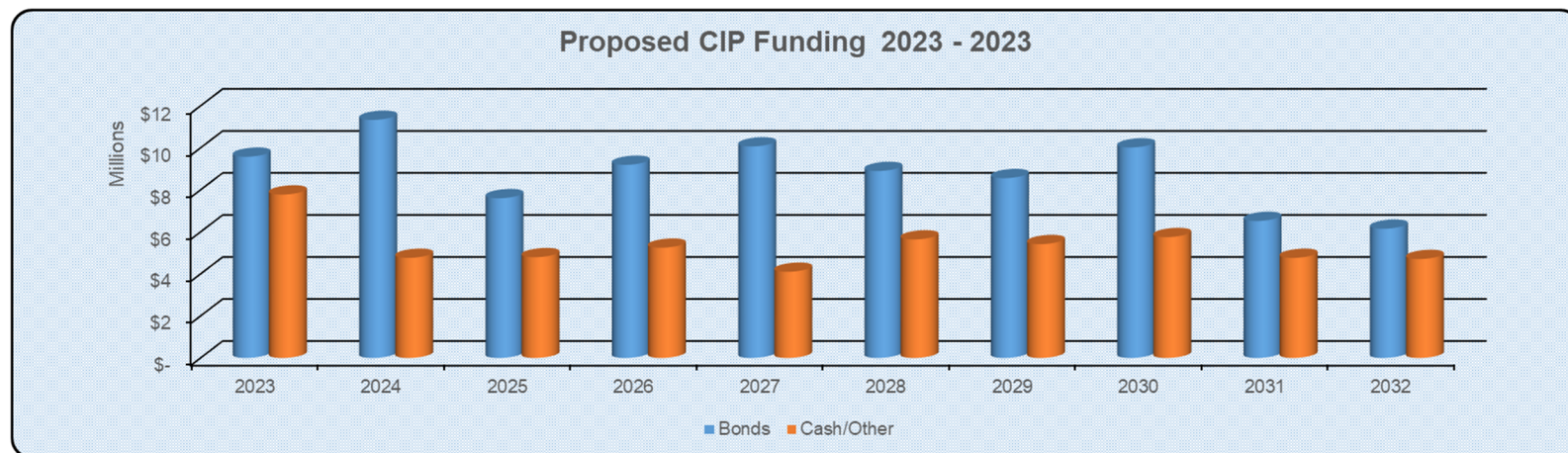
The cash funding for the CIP comes for two primary sources:

- 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 and has been incorporated into the ongoing operating budget in future years for continued support of the plan. 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 .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 for capital improvements or the principal and interest payments on debt issued for capital improvements.

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

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



CAPITAL IMPROVEMENTS

The 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 will be found primarily in the Bonded Improvement and Infrastructure Improvement Funds. This line item will be used to track the capital improvement costs associated with the Community Center and tenant space that the City is currently in the process of designing and eventually constructing. The \$70.6 million included in the 2023 adopted budget is only an estimate for budgeting purposes. This amount will continue to be refined throughout 2023 as the design and cost estimating process progresses. Additionally, like the CIP, the Community Center and tenant space will be funded by a combination of cash and debt financing.

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 2023 and 2024 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 2023 – 2032 proposed CIP budget can be found on the pages immediately following this section. The full version can be found on the City’s website at www.upperarlingtonoh.gov.

CAPITAL IMPROVEMENTS

2023						Proposed Funding	
Project Year	Project Name	Project Type	Proposed	Adopted	Change	Bonds	Cash/ Grants
Construction							
2023	Street Maintenance Program	Streets	\$ 791,000	\$ 864,500	\$ (73,500)	\$ -	\$ 791,000
2023	Street Reconstruction Program	Streets	1,243,000	1,267,900	(24,900)	1,243,000	-
2023	Fishinger Rd. Reconstruction (Riverside Dr. to Mountview Rd.)	Streets	7,508,200	5,162,100	2,346,100	2,042,100	5,466,100
2023	Wakefield Forest Traffic Calming	Streets	389,900	345,800	44,100	-	389,900
2023	Lane Ave. Shared Use Path	Sidewalks	519,800	461,100	58,700	-	519,800
2023	Sidewalk Maintenance Program	Sidewalks	272,200	244,800	27,400	-	272,200
2023	Annual Sidewalk Incentive Program	Sidewalks	100,000	102,000	(2,000)	-	100,000
2023	Fishinger Rd. Waterline Replacement (Phase II)	Waterlines	2,034,000	1,728,900	305,100	1,534,000	500,000
2023	Turkey Run Stream Stabilization - Phase II	Stormwater	-	864,500	(864,500)	-	-
2023	Sustainable Sewer Solution Program	Sanitary Sewers	-	1,403,200	(1,403,200)	-	-
2023	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	215,000	219,300	(4,300)	-	215,000
2023	Park Improvements						
	- Sidewalks	Parks	40,700	34,600	6,100	-	40,700
	- Northam Park Improvements (West Athletic Fields) - Phase III	Parks	1,878,800	1,508,800	370,000	1,878,800	-
	- Northam Park Improvements (Tennis Courts 7-12) - Phase II	Parks	1,006,500	-	1,006,500	1,006,500	-
	- Small Capital Projects	Parks	61,600	46,100	15,500	-	61,600
	- Thompson Park Waterline	Parks	141,600	-	141,600	-	141,600
Design/Engineering							
2024	Street Maintenance Program	Streets	25,500	24,500	1,000	-	25,500
2024	Street Reconstruction Program	Streets	150,000	229,500	(79,500)	150,000	-
2024	Northwest Blvd Reconstruction - Phase III	Streets	74,500	275,400	(200,900)	74,500	-
2024	Lane Ave. Corridor Streetscape - Phase I	Streets	-	255,000	(255,000)	-	-
2025	Redding Rd. Resurfacing (Fishinger to Zollinger)	Streets	124,500	-	124,500	-	124,500
2024	Riverside Dr. Shared Use Path	Sidewalks	200,000	183,600	16,400	-	200,000
2024	Nottingham Rd. Sidewalk Project	Sidewalks	-	49,500	(49,500)	-	-
2024	Sidewalk Maintenance Program	Sidewalks	40,800	40,800	-	-	40,800
2024	Waterline Replacements	Waterlines	166,500	283,100	(116,600)	166,500	-
2024	Sustainable Sewer Solution Program	Sanitary Sewers	-	76,500	(76,500)	-	-
2024	Park Improvements						
	- Thompson Park Playground	Parks	20,000	-	20,000	-	20,000
	- Northam Park Improvements (Tennis Courts 1-6, Service Building) - Phase IV	Parks	350,000	161,000	189,000	350,000	-
	TOTAL:		\$ 17,354,100	\$ 15,832,500	\$ 1,521,600	\$ 8,445,400	\$ 8,908,700

CAPITAL IMPROVEMENTS

2024					Proposed Funding		
Project Year	Project Name	Project Type	Proposed	Adopted	Change	Bonds	Cash/ Grants
Construction							
2024	Street Maintenance Program	Streets	\$ 979,700	\$ 940,600	\$ 39,100	\$ -	\$ 979,700
2024	Street Reconstruction Program	Streets	1,728,900	1,763,500	(34,600)	1,728,900	-
2024	Lane Ave. Corridor Streetscape - Phase I	Streets	-	2,939,200	(2,939,200)	-	-
2024	Fishinger Rd. Reconstruction (Riverside Dr. to Mountview Rd.)	Streets	557,000	-	557,000	557,000	-
2024	Northwest Blvd Reconstruction - Phase III	Streets	2,385,900	2,116,200	269,700	1,985,900	400,000
2024	Riverside Dr. Shared Use Path	Sidewalks	1,496,000	940,500	555,500	-	1,496,000
2024	Nottingham Rd. Sidewalk Project	Sidewalks	-	570,200	(570,200)	-	-
2024	Sidewalk Maintenance Program	Sidewalks	277,700	249,800	27,900	-	277,700
2024	Annual Sidewalk Incentive Program	Sidewalks	102,000	104,000	(2,000)	-	102,000
2024	Waterline Replacements	Waterlines	1,279,400	2,175,000	(895,600)	779,400	500,000
2024	Sustainable Sewer Solution Program	Sanitary Sewers	1,682,300	1,432,700	249,600	1,482,300	200,000
2024	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	219,300	223,700	(4,400)	-	219,300
2024	Park Improvements						-
	- Sidewalks	Parks	41,500	35,300	6,200	-	41,500
	- Northam Park Improvements (Tennis Courts 1-6, Service Building) - Phase IV	Parks	4,033,200	1,855,200	2,178,000	4,033,200	-
	- Thompson Park Outdoor Fitness	Parks	-	117,600	(117,600)	-	-
	- Thompson Park Playground	Parks	461,000	411,500	49,500	-	461,000
	- Blinn House and Shuffle Board Demo	Parks	-	221,600	(221,600)	-	-
Design/Engineering							
2025	Street Maintenance Program	Streets	39,800	40,600	(800)	-	39,800
2025	Street Reconstruction Program	Streets	374,900	343,400	31,500	374,900	-
2025	Redding Rd. Resurfacing (Fishinger to Zollinger)	Streets	-	88,500	(88,500)	-	-
2025	Sidewalk Maintenance Program	Sidewalks	41,600	41,600	-	-	41,600
2025	Waterline Replacements	Waterlines	211,100	298,100	(87,000)	211,100	-
2025	Sustainable Sewer Solution Program	Sanitary Sewers	78,000	78,000	-	78,000	-
2025	Park Improvements						-
	- Devon Toddler Pool	Parks	100,100	81,700	18,400	100,100	-
	- Reed Road Water Park Play Feature	Parks	5,100	-	5,100	-	5,100
	TOTAL:		\$ 16,094,500	\$ 17,068,500	\$ (974,000)	\$ 11,330,800	\$ 4,763,700

CAPITAL IMPROVEMENTS

2025						Proposed Funding	
Project Year	Project Name	Project Type	Proposed	Adopted	Change	Bonds	Cash/ Grants
Construction							
2025	Street Maintenance Program	Streets	\$ 1,528,300	\$ 1,558,900	\$ (30,600)	\$ -	\$ 1,528,300
2025	Street Reconstruction Program	Streets	2,880,300	2,638,200	242,100	2,880,300	-
2025	Lane Ave. Corridor Streetscape - Phase II	Streets	-	2,998,000	(2,998,000)	-	-
2025	Redding Rd. Resurfacing (Fishinger to Zollinger)	Streets	1,463,700	1,019,300	444,400	-	1,463,700
2025	Sidewalk Maintenance Program	Sidewalks	283,200	232,700	50,500	-	283,200
2025	Annual Sidewalk Incentive Program	Sidewalks	104,000	106,200	(2,200)	-	104,000
2025	Waterline Replacements	Waterlines	1,622,400	2,290,400	(668,000)	1,122,400	500,000
2025	Sustainable Sewer Solution Program	Sanitary Sewers	1,717,700	1,525,300	192,400	1,517,700	200,000
2025	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	223,700	228,200	(4,500)	-	223,700
2025	Park Improvements						-
	- Sidewalks	Parks	42,300	36,000	6,300	-	42,300
	- Small Capital Projects	Parks	58,800	48,000	10,800	-	58,800
	- Reed Road Water Park Play Feature	Parks	58,800	-	58,800	-	58,800
	- Devon Toddler Pool	Parks	1,153,600	941,400	212,200	1,153,600	-
Design/Engineering							
2026	Street Maintenance Program	Streets	40,600	41,400	(800)	-	40,600
2026	Street Reconstruction Program	Streets	312,100	350,200	(38,100)	312,100	-
2026	Zollinger Rd. Improvements (Riverside Dr. to Redding Rd.)	Streets	187,300	99,500	87,800	-	187,300
2026	Sidewalk Maintenance Program	Sidewalks	42,400	64,400	(22,000)	-	42,400
2026	Zollinger Rd. Street Light Improvements (Riverside Dr. to Tremont Rd.)	Street Lights	162,300	138,000	24,300	162,300	-
2026	Waterline Replacements (North Star Rd., Kioka Ave., Greensview Dr., Zollinger Rd.)	Waterlines	184,200	234,000	(49,800)	184,200	-
2026	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)	Stormwater	-	148,600	(148,600)	-	-
2026	Stormwater Projects	Stormwater	15,600	15,900	(300)	-	15,600
2026	Sustainable Sewer Solution Program	Sanitary Sewers	79,500	79,500	-	79,500	-
2026	Park Improvements						-
	- Reed Road Park Asphalt Paths	Parks	15,300	13,300	2,000	-	15,300
	- Northam Park Improvements (West Athletic Fields) - Phase V	Parks	190,900	125,000	65,900	190,900	-
	- Thompson Park Asphalt Paths	Parks	30,700	26,600	4,100	-	30,700
TOTAL:			\$ 12,397,700	\$ 14,959,000	\$ (2,631,300)	\$ 7,603,000	\$ 4,794,700

CAPITAL IMPROVEMENTS

2026							Proposed Funding	
Project Year	Project Name	Project Type	Proposed	Adopted	Change	Bonds		
Construction								
2026	Street Maintenance Program	Streets	\$ 1,558,900	\$ 1,590,100	\$ (31,200)	\$ -	\$ 1,558,900	
2026	Street Reconstruction Program	Streets	2,398,300	2,690,900	(292,600)	2,398,300	-	
2026	Zollinger Rd. Improvements (Riverside Dr. to Redding Rd.)	Streets	1,502,700	798,300	704,400	-	1,502,700	
2026	Sidewalk Maintenance Program	Sidewalks	289,000	259,900	29,100	-	289,000	
2026	Annual Sidewalk Incentive Program	Sidewalks	106,200	108,300	(2,100)	-	106,200	
2026	Zollinger Rd. Street Light Improvements (Riverside Dr. to Tremont Rd.)	Street Lights	935,300	795,100	140,200	935,300	-	
2026	Waterline Replacements	Waterlines	1,415,000	1,798,000	(383,000)	915,000	500,000	
2026	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)	Stormwater	-	856,200	(856,200)	-	-	
2026	Stormwater Projects	Stormwater	179,900	183,500	(3,600)	-	179,900	
2026	Sustainable Sewer Solution Program	Sanitary Sewers	1,828,800	1,280,500	548,300	1,628,800	200,000	
2026	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	228,200	232,700	(4,500)	-	228,200	
2026	Park Improvements						-	
	- Sidewalks	Parks	43,200	36,700	6,500	-	43,200	
	- Reed Road Park Asphalt Paths	Parks	176,900	152,900	24,000	-	176,900	
	- Northam Park Improvements (West Athletic Fields) - Phase V	Parks	2,200,900	1,440,900	760,000	2,200,900	-	
	- Thompson Park Asphalt Paths	Parks	353,800	305,800	48,000	-	353,800	
Design/Engineering								
2027	Street Maintenance Program	Streets	41,400	42,200	(800)	-	41,400	
2027	Street Reconstruction Program	Streets	350,200	357,200	(7,000)	350,200	-	
2027	Sidewalk Maintenance Program	Sidewalks	43,200	43,200	-	-	43,200	
2027	North Star Rd. Sidewalk	Sidewalks	13,900	12,000	1,900	-	13,900	
2027	North Star Rd. Street Light Improvements	Street Lights	101,900	86,600	15,300	101,900	-	
2027	Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.)	Traffic Signals	-	102,900	(102,900)	-	-	
2027	Waterline Replacements	Waterlines	191,000	356,100	(165,100)	191,000	-	
2027	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)	Stormwater	178,300		178,300	178,300	-	
2027	Sustainable Sewer Solution Program	Sanitary Sewers	81,000	81,000	-	81,000	-	
2027	Park Improvements						-	
	- Miller Park Pedestrian Bridges	Parks	10,600	-	10,600	-	10,600	
	- Fancyburg Park Improvements (Site, Shelter, Paths) - Phase I	Parks	208,900	170,500	38,400	208,900	-	
	TOTAL:		\$ 14,437,500	\$ 13,781,500	\$ 656,000	\$ 9,189,600	\$ 5,247,900	

CAPITAL IMPROVEMENTS

2027						Proposed Funding	
Project Year	Project Name	Project Type	Proposed	Adopted	Change	Bonds	Cash/ Grants
Construction							
2027	Street Maintenance Program	Streets	\$ 1,590,100	\$ 1,621,900	\$ (31,800)	\$ -	\$ 1,590,100
2027	Street Reconstruction Program	Streets	2,690,900	2,744,800	(53,900)	2,690,900	-
2027	Sidewalk Maintenance Program	Sidewalks	294,800	265,200	29,600	-	294,800
2027	North Star Rd. Sidewalk	Sidewalks	534,000	461,600	72,400	-	534,000
2027	Annual Sidewalk Incentive Program	Sidewalks	108,300	110,400	(2,100)	-	108,300
2027	North Star Rd. Street Light Improvements	Street Lights	587,100	499,000	88,100	587,100	-
2027	Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.)	Traffic Signals	-	592,600	(592,600)	-	-
2027	Waterline Replacements	Waterlines	1,467,800	2,736,000	(1,268,200)	967,800	500,000
2027	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)	Stormwater	1,027,400	-	1,027,400	1,027,400	-
2027	Stormwater Projects	Stormwater	183,200	187,200	(4,000)	-	183,200
2027	Sustainable Sewer Solution Program	Sanitary Sewers	1,536,300	1,037,000	499,300	1,386,300	150,000
2027	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	232,700	237,400	(4,700)	-	232,700
2027	Sanitary Sewer Solution Testing	Sanitary Sewers	-	-	-	-	-
2027	Park Improvements						
	- Sidewalks	Parks	44,000	37,500	6,500	-	44,000
	- Miller Park Pedestrian Bridges	Parks	122,300	-	122,300	-	122,300
	- Fancyburg Park Improvements (Site, Shelter, Paths) - Phase I	Parks	2,408,100	1,965,000	443,100	2,408,100	-
Design/Engineering							
2028	Street Maintenance Program	Streets	49,800	43,100	6,700	-	49,800
2028	Street Reconstruction Program	Streets	421,500	364,400	57,100	421,500	-
2028	Sidewalk Maintenance Program	Sidewalks	44,000	44,000	-	-	44,000
2028	Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.)	Traffic Signals	123,400	-	123,400	-	123,400
2028	Waterline Replacements	Waterlines	243,500	152,000	91,500	243,500	-
2028	Fishinger Run Bridge Project	Bridges	151,000	128,400	22,600	151,000	-
2028	Stormwater Projects	Stormwater	16,500	16,500	-	-	16,500
2028	Sustainable Sewer Solution Program	Sanitary Sewers	81,200	110,400	(29,200)	81,200	-
2028	Park Improvements						
	- Northwest Kiwanis/Burbank Asphalt Paths	Parks	16,000	13,800	2,200	-	16,000
	- Fancyburg Park Improvements (Support Building) - Phase II	Parks	101,500	82,800	18,700	101,500	-
	- Thompson Park (North) Shelter Renovation	Parks	91,300	74,500	16,800	-	91,300
TOTAL:			\$ 14,166,700	\$ 13,525,500	\$ 641,200	\$ 10,066,300	\$ 4,100,400

CAPITAL IMPROVEMENTS

2028						Proposed Funding	
Project Year	Project Name	Project Type	Proposed	Adopted	Change	Bonds	Cash/ Grants
Construction							
2028	Street Maintenance Program	Streets	\$ 1,913,800	\$ 1,654,400	\$ 259,400	\$ -	\$ 1,913,800
2028	Street Reconstruction Program	Streets	3,238,800	2,799,700	439,100	3,238,800	-
2028	Sidewalk Maintenance Program	Sidewalks	300,800	270,500	30,300	-	300,800
2028	Annual Sidewalk Incentive Program	Sidewalks	110,400	112,600	(2,200)	-	110,400
2028	Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.)	Traffic Signals	711,100	-	711,100	-	711,100
2028	Waterline Replacements	Waterlines	1,871,400	1,168,200	703,200	1,371,400	500,000
2028	Fishinger Run Bridge Project	Bridges	1,160,300	986,200	174,100	1,160,300	-
2028	Stormwater Projects	Stormwater	203,700	191,000	12,700	-	203,700
2028	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	237,400	242,100	(4,700)	-	237,400
2028	Sustainable Sewer Solution Program	Sanitary Sewers	1,111,800	1,273,200	(161,400)	911,800	200,000
2028	Park Improvements						-
	- Sidewalks	Parks	44,900	38,200	6,700	-	44,900
	- Northwest Kiwanis/Burbank Asphalt Paths	Parks	184,000	159,100	24,900	-	184,000
	- Fancyburg Park Improvements (Support Building) - Phase II	Parks	1,169,600	954,400	215,200	1,169,600	-
	- Thompson Park (North) Shelter Renovation	Parks	1,052,700	859,000	193,700	-	1,052,700
Design/Engineering							
2029	Street Maintenance Program	Streets	50,800	43,900	6,900	-	50,800
2029	Street Reconstruction Program	Streets	429,900	371,600	58,300	429,900	-
2029	Sidewalk Maintenance Program	Sidewalks	44,800	44,800	-	-	44,800
2029	Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.)	Traffic Signals	-	107,000	(107,000)	-	-
2029	Waterline Replacements	Waterlines	278,200	211,100	67,100	278,200	-
2029	Stormwater Projects	Stormwater	-	16,800	(16,800)	-	-
2029	Sustainable Sewer Solution Program	Sanitary Sewers	242,900	112,000	130,900	242,900	-
2029	Park Improvements						-
	- Playground Expansion	Parks	17,300	-	17,300	-	17,300
	- Athletic Field Improvements	Parks	95,900	78,300	17,600	95,900	-
	- Mallway Park Improvements	Parks	69,000	56,300	12,700	-	69,000
TOTAL:			\$ 14,539,500	\$ 11,750,400	\$ 2,789,100	\$ 8,898,800	\$ 5,640,700

CAPITAL IMPROVEMENTS

2029							Proposed Funding	
Project Year	Project Name	Project Type	Proposed	Adopted	Change	Bonds	Cash/ Grants	
Construction								
2029	Street Maintenance Program	Streets	\$ 1,952,100	\$ 1,687,400	\$ 264,700	\$ -	\$ 1,952,100	
2029	Street Reconstruction Program	Streets	3,303,600	2,855,600	448,000	3,303,600	-	
2029	Sidewalk Maintenance Program	Sidewalks	306,900	276,000	30,900	-	306,900	
2029	Annual Sidewalk Incentive Program	Sidewalks	112,600	114,900	(2,300)	-	112,600	
2029	Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.)	Traffic Signals	-	616,600	(616,600)	-	-	
2029	Waterline Replacements	Waterlines	2,137,900	1,621,900	516,000	1,737,900	400,000	
2029	Stormwater Projects	Stormwater	190,700	194,900	(4,200)	-	190,700	
2029	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	242,100	247,000	(4,900)	-	242,100	
2029	Sustainable Sewer Solution Program	Sanitary Sewers	1,491,900	1,298,900	193,000	1,291,900	200,000	
2029	Park Improvements						-	
	- Sidewalks	Parks	45,800	39,000	6,800	-	45,800	
	- Athletic Field Improvements	Parks	1,105,500	902,100	203,400	1,105,500	-	
	- Mallway Park Improvements	Parks	795,400	649,000	146,400	-	795,400	
	- Northwest Kiwanis Playground	Parks	357,900	292,100	65,800	-	357,900	
	- Playground Expansion	Parks	397,700	324,500	73,200	-	397,700	
Design/Engineering								
2030	Street Maintenance Program	Streets	51,800	44,800	7,000	-	51,800	
2030	Street Reconstruction Program	Streets	438,500	379,100	59,400	438,500	-	
2030	Sidewalk Maintenance Program	Sidewalks	45,600	45,600	-	-	45,600	
2030	Waltham Sidewalk Gap Project	Sidewalks	2,500	-	2,500	-	2,500	
2030	McCoy Rd. Street Lighting Project	Street Lights	175,700	149,300	26,400	175,700	-	
2030	Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.)	Traffic Signals	128,400	-	128,400	-	128,400	
2030	Waterline Replacements	Waterlines	288,900	140,600	148,300	288,900	-	
2030	Evans Run Culvert Project	Bridges	101,400	86,200	15,200	101,400	-	
2030	Stormwater Projects	Stormwater	17,100	17,100	-	-	17,100	
2030	Sustainable Sewer Solution Program	Sanitary Sewers	114,000	114,000	-	114,000	-	
2030	Park Improvements						-	
	- Reed Road Park Drainage	Parks	71,100	58,000	13,100	-	71,100	
	- Trails and Walkways	Parks	26,600	23,000	3,600	-	26,600	
	- Sunny 95 Park Asphalt Paths	Parks	16,600	14,400	2,200	-	16,600	
	- Thompson Park (South) Shelter Renovation	Parks	56,300	46,000	10,300	-	56,300	
TOTAL:			\$ 13,974,600	\$ 12,238,000	\$ 1,736,600	\$ 8,557,400	\$ 5,417,200	

CAPITAL IMPROVEMENTS

2030						Proposed Funding	
Project Year	Project Name	Project Type	Proposed	Adopted	Change	Bonds	Cash/ Grants
Construction							
2030	Street Maintenance Program	Streets	\$ 1,991,200	\$ 1,721,200	\$ 270,000	\$ -	\$ 1,991,200
2030	Street Reconstruction Program	Streets	3,369,600	2,912,800	456,800	3,369,600	-
2030	Sidewalk Maintenance Program	Sidewalks	312,700	281,300	31,400	-	312,700
2030	Annual Sidewalk Incentive Program	Sidewalks	114,900	117,200	(2,300)	-	114,900
2030	Waltham Sidewalk Gap Project	Sidewalks	97,400	-	97,400	-	97,400
2030	McCoy Rd. Street Lighting Project	Street Lights	1,012,500	860,600	151,900	1,012,500	-
2030	Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.)	Traffic Signals	739,900	-	739,900	-	739,900
2030	Waterline Replacements	Waterlines	2,219,600	1,080,400	1,139,200	1,919,600	300,000
2030	Evans Run Culvert Project	Bridges	778,800	662,000	116,800	778,800	-
2030	Stormwater Projects	Stormwater	211,900	216,200	(4,300)	-	211,900
2030	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	247,000	251,900	(4,900)	-	247,000
2030	Sustainable Sewer Solution Program	Sanitary Sewers	1,521,000	1,324,200	196,800	1,321,000	200,000
2030	Park Improvements						-
	- Sidewalks	Parks	46,700	39,700	7,000	-	46,700
	- Reed Road Park Drainage	Parks	819,400	668,600	150,800	819,400	-
	- Trails and Walkways	Parks	306,300	264,800	41,500	-	306,300
	- Ball Diamond Fencing and Dugouts	Parks	243,400	198,600	44,800	-	243,400
	- Sunny 95 Park Asphalt Paths	Parks	191,500	165,500	26,000	-	191,500
	- Thompson Park (South) Shelter Renovation	Parks	649,000	529,600	119,400	-	649,000
							-
Design/Engineering							
2031	Street Maintenance Program	Streets	52,900	45,700	7,200	-	52,900
2031	Street Reconstruction Program	Streets	447,300	386,700	60,600	447,300	-
2031	Sidewalk Maintenance Program	Sidewalks	46,800	46,800	-	-	46,800
2031	Traffic Signal Replacement Project	Traffic Signals	-	111,300	(111,300)	-	-
2031	Waterline Replacements	Waterlines	175,700	175,800	(100)	175,700	-
2031	Sustainable Sewer Solution Program	Sanitary Sewers	117,000	117,000	-	117,000	-
2031	Park Improvements						-
	- Reed Road Water Park Improvements	Parks	57,400	46,900	10,500	57,400	-
		TOTAL:	\$ 15,769,900	\$ 12,224,800	\$ 3,545,100	\$ 10,018,300	\$ 5,751,600

CAPITAL IMPROVEMENTS

2031						Proposed Funding	
Project Year	Project Name	Project Type	Proposed	Adopted	Change	Bonds	Cash/ Grants
Construction							
2031	Street Maintenance Program	Streets	\$ 2,031,000	\$ 1,755,600	\$ 275,400	\$ -	\$ 2,031,000
2031	Street Reconstruction Program	Streets	3,437,000	2,971,000	466,000	3,437,000	-
2031	Sidewalk Maintenance Program	Sidewalks	319,100	287,000	32,100	-	319,100
2031	Annual Sidewalk Incentive Program	Sidewalks	117,200	119,500	(2,300)	-	117,200
2031	Traffic Signal Replacement Project	Traffic Signals	-	641,500	(641,500)	-	-
2031	Waterline Replacement (Beverley Rd., Hoxton Ct., Trentwood Rd., Ridgeview Rd.)	Waterlines	1,350,500	1,348,200	2,300	1,050,500	300,000
2031	Stormwater Projects	Stormwater	216,200	202,300	13,900	-	216,200
2031	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	251,900	256,900	(5,000)	-	251,900
2031	Sustainable Sewer Solution Program	Sanitary Sewers	1,549,800	1,348,400	201,400	1,349,800	200,000
2031	Park Improvements						-
	- Sidewalks	Parks	47,700	40,500	7,200	-	47,700
	- Reed Road Water Park Improvements	Parks	662,000	540,200	121,800	-	662,000
	- Senior Outdoor Fitness	Parks	372,400	303,900	68,500	-	372,400
Design/Engineering							
2032	Street Maintenance Program	Streets	45,700	46,700	(1,000)	-	45,700
2032	Street Reconstruction Program	Streets	386,600	394,400	(7,800)	386,600	-
2032	Sidewalk Maintenance Program	Sidewalks	47,600	47,600	-	-	47,600
2032	Sidewalk Gap Filler Project	Sidewalks	17,600	-	17,600	-	17,600
2032	Traffic Signal Replacement Project	Traffic Signals	133,600	-	133,600	-	133,600
2032	Waterline Replacements	Waterlines	175,700	181,500	(5,800)	175,700	-
2032	Stormwater Projects	Stormwater	-	18,200	(18,200)	-	-
2032	Sustainable Sewer Solution Program	Sanitary Sewers	121,000	121,000	-	121,000	-
	TOTAL:		\$ 11,282,600	\$ 10,624,400	\$ 658,200	\$ 6,520,600	\$ 4,762,000
2032						Proposed Funding	
Project Year	Project Name	Project Type	Proposed	Adopted	Change	Bonds	Cash/ Grants
Construction							
2032	Street Maintenance Program	Streets	\$ 1,802,200	\$ -	\$ 1,802,200	\$ -	\$ 1,802,200
2032	Street Reconstruction Program	Streets	3,365,400	-	3,365,400	3,365,400	-
2032	Sidewalk Maintenance Program	Sidewalks	374,100	-	374,100	-	374,100
2032	Annual Sidewalk Incentive Program	Sidewalks	119,500	-	119,500	-	119,500
2032	Sidewalk Gap Filler Project	Sidewalks	675,200	-	675,200	-	675,200
2032	Traffic Signal Replacement Project	Traffic Signals	769,800	-	769,800	-	769,800
2032	Waterline Replacement (Beverley Rd., Hoxton Ct., Trentwood Rd., Ridgeview Rd.)	Waterlines	1,529,700	-	1,529,700	1,279,700	250,000
2032	Stormwater Projects	Stormwater	220,500	-	220,500	-	220,500
2032	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	256,900	-	256,900	-	256,900
2032	Sustainable Sewer Solution Program	Sanitary Sewers	1,704,200	-	1,704,200	1,504,200	200,000
2032	Park Improvements						-
	- Sidewalks	Parks	40,500	-	40,500	-	40,500
	TOTAL:		\$ 10,858,000	\$ -	\$ 10,858,000	\$ 6,149,300	\$ 4,708,700
Total Capital Improvements			\$ 140,875,100			\$ 86,779,500	\$ 54,095,600





LINE ITEM EXPENDITURE SUMMARY

Operating Expenditures By Line Item						
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>
<u>Personal service:</u>						
Salaries and wages	\$ 21,266,083	\$ 21,643,501	\$ 22,708,283	\$ 24,705,200	\$ 25,903,300	\$ 26,794,900
Retirement	3,726,242	3,794,905	3,898,405	4,413,100	4,574,900	4,721,000
Fringe benefits	3,352,881	3,623,656	3,650,289	4,230,000	4,615,500	4,963,500
Total personal services	28,345,206	29,062,062	30,256,977	33,348,300	35,093,700	36,479,400
<u>Other than personal service:</u>						
Materials and supplies	2,240,755	1,833,242	2,125,690	2,779,850	2,591,400	2,563,000
Uniforms and clothing	197,500	138,674	171,355	235,100	236,700	236,800
Rents and leases	194,788	194,762	181,409	261,400	267,700	267,700
Utilities	826,854	773,511	793,100	947,200	999,900	1,000,900
Maintenance and repairs	3,045,730	2,350,031	1,960,442	5,772,300	4,344,900	3,844,900
Professional development	314,436	200,882	275,909	389,500	430,400	428,400
Consulting services	5,683,737	5,311,976	5,483,996	6,179,300	7,189,100	7,542,700
Payment for services	2,762,915	2,519,486	2,549,294	3,300,344	3,688,300	4,402,000
Miscellaneous expenditures	955,186	817,867	711,689	1,133,700	1,203,700	1,173,100
Total other than personal services	16,221,901	14,140,431	14,252,884	20,998,694	20,952,100	21,459,500
Less: Capital-related personal services	(363,399)	(455,248)	(517,942)	(647,900)	\$ (667,700)	\$ (691,800)
Total operating expenditures	\$ 44,203,708	\$ 42,747,245	\$ 43,991,919	\$ 53,699,094	\$ 55,378,100	\$ 57,247,100

LINE ITEM EXPENDITURE SUMMARY

Operating Expenditures Expressed as a Percentage of Total

	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Amended</u>	2023 <u>Proposed</u>	2024 <u>Proposed</u>
<u>Personal service:</u>						
Salaries and wages	47.72%	50.10%	51.02%	45.46%	46.22%	46.25%
Retirement	8.36%	8.78%	8.76%	8.12%	8.16%	8.15%
Fringe benefits	7.52%	8.39%	8.20%	7.78%	8.24%	8.57%
Total personal services	63.60%	67.27%	67.98%	61.36%	62.62%	62.96%
<u>Other Than Personal Service:</u>						
Materials and supplies	5.03%	4.24%	4.78%	5.12%	4.62%	4.42%
Uniforms and clothing	0.44%	0.32%	0.38%	0.43%	0.42%	0.41%
Rents and leases	0.44%	0.45%	0.41%	0.48%	0.48%	0.46%
Utilities	1.86%	1.79%	1.78%	1.74%	1.78%	1.73%
Maintenance and repairs	6.83%	5.44%	4.40%	10.62%	7.75%	6.64%
Professional development	0.71%	0.46%	0.62%	0.72%	0.77%	0.74%
Consulting services	12.75%	12.30%	12.32%	11.37%	12.83%	13.02%
Payment for services	6.20%	5.83%	5.73%	6.07%	6.58%	7.60%
Miscellaneous expenditures	2.14%	1.89%	1.60%	2.09%	2.15%	2.02%
Total other than personal services	36.40%	32.73%	32.02%	38.64%	37.38%	37.04%
Department totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

EMPLOYMENT SUMMARY

Pay Grade	New Pay Grade	Department/Position	Final 2019		Final 2020		Final 2021		Amended 2022		Proposed 2023		Amended 2024	
			Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
Office of the City Attorney														
		City Attorney	1.00		1.00		1.00		1.00		1.00		1.00	
30		First Assistant City Attorney												
27		Assistant City Attorney	2.00		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		1.00	
19		Legal Management Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
		Part-time Law Clerk / Intern		0.58		0.58		0.58		0.58		0.58		0.58
Total			5.00	0.58	5.00	0.58	5.00	0.58	5.00	0.58	5.00	0.58	5.00	0.58
Change			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office of the City Clerk														
		City Clerk	1.00		1.00		1.00		1.00		1.00		1.00	
21		Deputy City Clerk	1.00		1.00		1.00		0.73		0.73		0.73	
17		Assistant Deputy City Clerk		0.63		0.63		0.63		0.63		0.63		0.63
Total			2.00	0.63	2.00	0.63	2.00	0.63	1.00	1.36	1.00	1.36	1.00	1.36
Change			0.00	0.00	0.00	0.00	0.00	0.00	-1.00	0.73	0.00	0.00	0.00	0.00
Office of the City Manager														
		City Manager	1.00		1.00		1.00		1.00		1.00		1.00	
31		Assistant City Manager	1.00		1.00		1.00		1.00		1.00		1.00	
29		Economic Development Director	1.00		1.00		1.00		1.00		1.00		1.00	
29		Human Resources Director	1.00		1.00		1.00		1.00		1.00		1.00	
29		Community Affairs Director	1.00		1.00		1.00		1.00		1.00		1.00	
21		Recruitment/DEI Coordinator							1.00		1.00		1.00	
21		Communications Specialist								1.00		1.00		1.00
20	23	Community Affairs Manager	1.00		1.00		1.00		1.00		1.00		1.00	
19		Executive Office Administrator	1.00		1.00		1.00		1.00		1.00		1.00	
19		Human Resources Specialist	1.00		1.00		1.00		1.00		1.00		1.00	
		Intern		0.29		0.29		0.29		0.29		0.29		0.29
Total			8.00	0.29	8.00	0.29	8.00	0.29	9.00	0.29	10.00	0.29	10.00	0.29
Change			0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00
Community Development														
		Community Development Director			1.00		1.00		1.00		1.00		1.00	
31		Senior Planner	1.00		1.00		1.00		1.00		1.00		1.00	
26		Chief Building Official	1.00		1.00		1.00		1.00		1.00		1.00	
26		Planning Officer	1.00		1.00		1.00		1.00		1.00		1.00	
22		Code Compliance Officer	2.00		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		2.00	
21		Community Development Compliance Assistant			1.00		1.00		1.00		1.00		1.00	
20		Administrative Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
17		Intern		0.75		0.75		0.75		0.75		0.75		0.75
Total			8.00	0.75	9.00	0.75	9.00	0.75	9.00	0.75	9.00	0.75	9.00	0.75
Change			1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EMPLOYMENT SUMMARY

Pay Grade	New Pay Grade	Department/Position	Final 2019		Final 2020		Final 2021		Amended 2022		Proposed 2023		Amended 2024	
			Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
Facilities Maintenance														
20		Building Maintenance Manager / Supervisor	1.00		1.00		1.00		1.00		1.00		1.00	
Total			1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00
Change			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Finance (includes Clerk of Court beginning in 2019)														
31		Director of Finance	1.00		1.00		1.00		1.00		1.00		1.00	
29		Assistant Finance Director	1.00		1.00		1.00		1.00		1.00		1.00	
26		Finance Manager	1.00		1.00		1.00		1.00		1.00		1.00	
21		Purchasing Administrator	1.00		1.00		1.00		1.00		1.00		1.00	
21		Clerk of Court	1.00		1.00		1.00		1.00		1.00		1.00	
20		Examiner	1.00		1.00		1.00		1.00		1.00		1.00	
20		Payroll Administrator	1.00		1.00		1.00		1.00		1.00		1.00	
19		Management Assistant	1.00		1.00		1.00		1.00					
19		Management Analyst									1.00		1.00	
18		Accounting Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
18		Deputy Clerk of Court	1.00		1.00		0.73		0.73			0.73		0.73
17		Fiscal Technician	1.00		1.00		1.00		1.00		1.00		1.00	
Total			11.00	0.00	11.00	0.00	10.00	0.73	10.00	0.73	10.00	0.73	10.00	0.73
Change			3.00	-1.20	0.00	0.00	-1.00	0.73	0.00	0.00	0.00	0.00	0.00	0.00
Fire Division**														
31		Fire Chief	1.00		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		1.00	
19		Fire Office Manager	1.00		1.00		1.00		1.00		1.00		1.00	
17		Administrative Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
		Captain	5.00		5.00		5.00		5.00		5.00		5.00	
		Lieutenant	7.00		7.00		7.00		7.00		7.00		7.00	
		Firefighter	41.00		41.00		41.00		42.00		42.00		42.00	
22		C.A.R.E.S Manager	1.00		1.00		1.00		1.00		1.00		1.00	
** 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			58.00	0.00	58.00	0.00	58.00	0.00	59.00	0.00	59.00	0.00	59.00	0.00
Change			1.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
Information Technology														
31		Director of Information Technology	1.00		1.00		1.00		1.00		1.00		1.00	
24		Systems Engineer	2.00		2.00		2.00							
24		Applications Engineer							1.00		1.00		1.00	
24		Infrastructure Engineer							1.00		1.00		1.00	
22		Project Manager/Web Developer	1.00		1.00		1.00		1.00		1.00		1.00	
20		Systems Administrator	1.00		1.00		1.00		1.00		2.00		2.00	
Total			5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	6.00	0.00	6.00	0.00
Change			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00

EMPLOYMENT SUMMARY

Pay Grade	New Pay Grade	Department/Position	Final 2019		Final 2020		Final 2021		Amended 2022		Proposed 2023		Amended 2024	
			Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
Parks and Recreation														
31		Parks & Recreation Director	1.00		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		1.00	
24		Parks & Forestry Superintendent	1.00		1.00		1.00		1.00		1.00		1.00	
24		Recreation Superintendent	1.00		1.00		1.00		1.00		1.00		1.00	
22		Arts Manager	1.00		1.00		1.00		1.00		1.00		1.00	
22		Recreation Manager	1.00		1.00		1.00		1.00		1.00		1.00	
22		Aquatics /Park Facilities Manager		0.84		0.84		0.84		0.84		1.00		1.00
22		Parks & Forestry Supervisor	2.00		2.00		2.00		2.00		2.00		2.00	
22		Community Center Manager							1.00		1.00		1.00	
21		Recreation Supervisor	6.00		6.00		6.00		6.00		6.00		6.00	
21		Horticulture Supervisor	1.00		1.00		1.00		1.00		1.00		1.00	
20		Community Events Coordinator		0.66		0.66		0.66		0.66		0.66		0.66
20		Recreation Program Assistant		0.87		0.87		0.87						
20		Recreation Program Coordinator												
18		Recreation Program Leader		0.73		0.73		0.73						
17		Administrative Assistant	3.00		3.00		3.00		3.00		3.00		3.00	
20		Parks and Forestry Specialist	3.00		5.00		4.00		4.00		4.00		4.00	
18		Parks and Forestry Technician	4.00	3.73	4.00	3.73	5.00	3.73	5.00	3.73	5.00	3.73	5.00	3.73
		Parks Capital Project Manager												
		Seasonal/PT Workers		27.41		27.41		27.41		29.01		29.01		29.01
		Safety Town (moved from Police in 2022)							1.06		1.06		1.06	
Total			25.00	34.24	27.00	34.24	27.00	34.24	28.00	35.30	29.00	34.46	29.00	34.46
Change			1.00	-0.73	2.00	0.00	0.00	0.00	1.00	1.06	1.00	-0.84	0.00	0.00
Police Division**														
31		Police Chief	1.00		1.00		1.00		1.00		1.00		1.00	
24		Professional Standards Coordinator									1.00		1.00	
22		Crime Analyst									1.00		1.00	
20		Property Custodian/Court Liaison							1.00		1.00		1.00	
18		Police Records Specialist		0.60		0.60	1.00		1.00		1.00		1.00	
17		Administrative Assistant	3.00		3.00		3.00		3.00		3.00		3.00	
		Lieutenant	3.00		3.00		3.00		3.00		3.00		3.00	
		Sergeant	8.00		8.00		8.00		8.00		8.00		8.00	
		Police Officer	41.00		41.00		41.00		41.00		41.00		41.00	
		Communications Technician												
		Special Project Intern		0.50		0.50		0.50		0.50		0.50		0.50
		Safety Town (moved to Parks and Recreation in 2022)		1.06		1.06		1.06						
Total			56.00	2.16	56.00	2.16	57.00	1.56	58.00	0.50	60.00	0.50	60.00	0.50
Change			-1.00	0.38	0.00	0.00	1.00	-0.60	1.00	-1.06	2.00	0.00	0.00	0.00
**			The City Manager is authorized to exceed the Fire Division strength table for a period of 12 months, but not exceed the current budget.											

EMPLOYMENT SUMMARY

Pay Grade	New Pay Grade	Department/Position	Final 2019		Final 2020		Final 2021		Amended 2022		Proposed 2023		Amended 2024	
			Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
Public Service														
31		Public Service Director					1.00		1.00		1.00		1.00	
31		Public Service Director / City Engineer	1.00		1.00									
28		Deputy Public Service Director / City Engineer	1.00											
29		City Engineer					1.00		1.00		1.00		1.00	
26		Assistant City Engineer	1.00		2.00		1.00		1.00		1.00		1.00	
23		Engineering Coordinator	2.00		2.00		2.00		2.00		2.00		2.00	
23		GIS Administrator	1.00		1.00		1.00		1.00		1.00		1.00	
23		Electrical Supervisor	1.00		1.00		1.00		1.00		1.00		1.00	
20		Engineering Technician	3.00	1.44	4.00	1.44	4.00	1.44	4.00	1.44	4.00	1.44	4.00	1.44
20		GIS Analyst	1.00		1.00		1.00		1.00		1.00		1.00	
20		Utility/Engineering Technician	1.00		1.00		1.00		1.00		1.00		1.00	
19		Management Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
19		Electrician/Traffic Technician Intern	4.00		4.00		4.00		4.00		4.00		4.00	
		Total	17.00	1.73	18.00	1.44	18.00	1.44	18.00	1.44	18.00	1.44	18.00	1.44
		Change	0.00	0.00	1.00	-0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Works Division														
24		Public Works Service Manager	1.00		1.00		1.00		1.00		1.00		1.00	
23		Public Works Supervisor	3.00		3.00		3.00		3.00		3.00		3.00	
21		Fleet Maintenance Supervisor					1.00		1.00		1.00		1.00	
20		Fleet Maintenance Lead Technician					1.00		1.00		1.00		1.00	
20		Fleet Maintenance Foreman	1.00		1.00									
19		Fleet Maintenance Technician	4.00		4.00		4.00		4.00		4.00		4.00	
21		Performance Analyst	1.00		1.00		1.00		1.00		1.00		1.00	
18		Parts Coordinator	1.00		1.00									
17/19		Administrative Assistant/Process Improvement Specialist												
		Total	20.00	1.73	20.00	1.73	20.00	1.73	20.00	1.73	20.00	1.73	20.00	1.73
		Change	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total			227.00	42.11	231.00	41.82	231.00	41.95	234.00	42.68	239.00	41.84	239.00	41.84
Change			3.00	-1.55	4.00	-0.29	0.00	0.13	3.00	0.73	5.00	-0.84	0.00	0.00

Note: Per 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 budget for that department.
- 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 exceptions above for police and

EMPLOYMENT SUMMARY

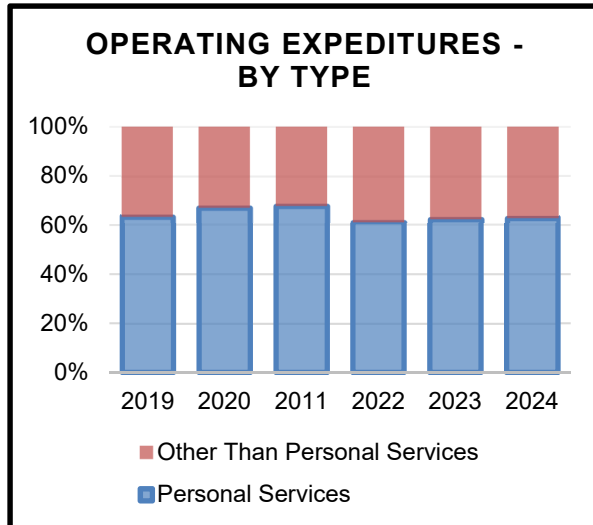
Proposed 2023 Pay Grades (+5%)

Pay Grade	<i>Hourly</i>			<i>Annualized**</i>		
	Minimum	Mid point	Maximum	Minimum	Mid point	Maximum
14	\$ 19.6082	\$ 23.5298	\$ 27.4515	\$ 40,785.05	\$ 48,942.06	\$ 57,099.07
15	20.6323	24.7587	28.8852	42,915.08	51,498.10	60,081.11
16	21.8707	26.2449	30.6190	45,491.04	54,589.38	63,687.50
17	23.1824	27.8189	32.4554	48,219.44	57,863.33	67,507.22
18	24.5734	29.4881	34.4028	51,112.61	61,335.18	71,557.74
19	26.0480	31.2576	36.4673	54,179.94	65,015.88	75,852.05
20	27.6116	33.1340	38.6563	57,432.18	68,918.66	80,405.14
21	29.2675	35.1211	40.9746	60,876.49	73,051.79	85,227.08
22	31.0238	37.2285	43.4333	64,529.44	77,435.19	90,341.17
23	32.8854	39.4624	46.0395	68,401.54	82,081.85	95,762.16
24	34.8586	41.8303	48.8020	72,505.79	87,006.99	101,508.20
25	36.9504	44.3403	51.7304	76,856.73	92,227.86	107,599.20
26	39.5362	47.4435	55.3507	82,235.19	98,682.41	115,129.41
27	42.3043	50.7651	59.2259	87,992.87	105,591.40	123,189.93
28	45.2658	54.3190	63.3721	94,152.83	112,983.49	131,813.92
29	49.3397	59.3370	69.0756	102,626.58	123,420.96	143,677.22
30	53.7803	60.5237	70.6110	111,862.98	125,889.24	146,870.96
31	58.6205	72.3804	86.2294	121,930.64	150,551.22	179,357.08

** - 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 2080 hours, annualized amounts could exceed the amounts included in this schedule.



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 above, the labor union agreement with the Internal Association of Firefighters (IAFF) is set to expire on December 31, 2022. The two are parties are currently in labor negotiations, thus no wages increases have been included for 2023 or 2024. Additionally, the Teamsters contract is set to expire at end of 2023. No wage increases have been included for 2024. As these agreements settle, the budgets will be updated as need through the amendment process.

Organization	Number of Employees	Employees Represented	Current Contract Expiration Date
International Association of Firefighters (IAFF)	54	Firefighters	December 31, 2022
Teamsters	20	Public Works Workers	December 31, 2023
Fraternal Order of Police (FOP)	52	Police Officers	December 31, 2025

The proposed employee strength table for 2023 and 2024 includes 239 full-time employees and a full -time equivalency (FTE) of 41.84 for part-time/seasonal employees. This represents a net increase of 4.16 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.

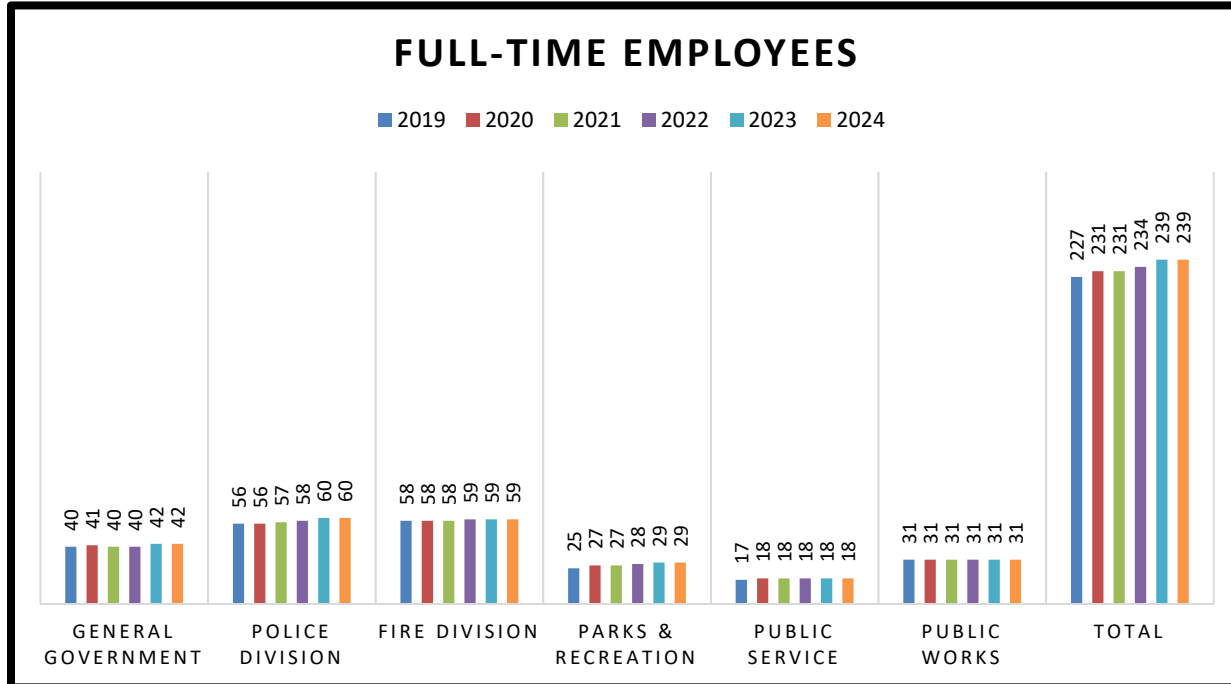
The following is a summary of the position changes requested for 2023 and 2024. The pay grades associated for these positons are based on a third party review.

- (1 FTE) One new position is being requested within the City Manager’s Department – *Communications Specialist*. This position is being proposed to help further City Council’s initiative to increase communications and transparency. This position will assist and bolster the large amount of communication surrounding the parks and recreations programming.

EMPLOYMENT SUMMARY

- (1 FTE) One new position is being requested within the Information Technology Department – *Systems Administrator*. This position is being proposed to add the additional needed support as the City continues to increase its reliance on technology, including the technological needs involving the community center. Additional support was also noted in the recent study performed for the Police Division by Center for Public Safety Management (CPSM).
- (2 FTE) Two new civilian positions are being requested within the Police Division – *Professional Standards Coordinator and Crime Analyst*. Essentially, the work associated with both of these positions is currently being performed by sworn officers. By moving this work to civilian employees (as recommended by the recent study conducted by the CPSM), the sworn officers currently performing duties will be performing their sworn officers duties.
- (.16 FTE) One new full-time requested to replace a current part-time position (.84 FTE) within the Park and Recreation Department – *Aquatics Manager*. The current part-time position manages both the aquatic and tennis programs. The requested position would be a full-time position dedicated to a growing aquatics program. The tennis programming would be shifted within the department's current workforce.

Other changes noted in the Employment Summary include updating the City Clerk's Office authorized FTE to actual (1 FTE to .73 FTE) and a couple of proposed changes to titles and pay grades within the City Manager, Finance, and Parks and Recreation departments.



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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

Capital Equipment - An item that has a useful life of more than one year and a unit cost of \$5,000 or more. Capital equipment is maintained on the fixed asset inventory of the City.

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

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

Capital Outlay - An appropriation line item for capital expenditures (see Capital Equipment and CIP), including buildings, equipment, and infrastructure.

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

HVAC - Heating, Ventilation, and Air Conditioning.

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

Revised Code - See *Ohio Revised Code*.

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

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

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

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

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

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

2013 Master Plan (Excerpts Taken From Original Document)

Introduction

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

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

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

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

A. 2001 Master Plan

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

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

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

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

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

B. A Decade of Implementation

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

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

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

- The revitalization of the Kingsdale Shopping Center, with the primary phase complete in 2010—including Central Ohio’s first Giant Eagle Market District grocery store—and efforts in progress for achieving office space on a remaining parcel along Zollinger Road.
- The Lane Avenue Corridor has been experiencing significant redevelopment in recent years, with completion of a major renovation at the Shops on Lane Avenue, The Ohio State University’s Development Building, Arlington Commons, and now the community’s first true mixed-use project and the significant upgrade of the Whole Foods grocery store.

- Numerous new professional and medical office projects along the western portion of the Henderson Road corridor, including Horizons Companies, the Orthopedic Center for Excellence, the Arlington Falls office condominiums and the Central Ohio Medicine Group.

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

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

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

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

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

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

C. 2012 Master Plan Update Process

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

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

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

1. Implementation Strategies

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

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

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

2. Considerations of the Plan

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

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

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

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

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

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

3. Policy Foundation of the Plan

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

a. Goals

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

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

Performance Measures

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

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

b. Principles

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

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

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

c. Implementation

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

Immediate: 2013

Short-term: 2013 – 2015

Mid-term: 2016 – 2020

Long-term: 2021 – 2030

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

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





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