





November 8, 2021

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:

I am honored to present you with the City's Biennial Budget Supplemental for 2021 - 2022, the second part of our two-year budget cycle. While the City adopts a two-year budget, staff always take time in the fall of the first year to review projections for the second year, determine if additional projects or service expenditures need to be added and make any necessary adjustments. While much of our budget typically remains on track, issues do arise that were previously unforeseen, and revenues often require amended projections based on recent trends.

This budget continues our impressive record of cost control from recent years. Total proposed appropriations for 2022 operating expenditures are 2.62% above the previously adopted 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.

2021 Highlights and Accomplishments

Upper Arlington is on the cusp of realizing a once-in-a-lifetime goal for many community members – a centrally located Upper Arlington Community Center at Kingsdale that will meet the health, wellness, recreational and fitness needs of our community for decades to come. This project has been made possible thanks to an 18-month study process led by 16 residents – the Community Center Feasibility Task Force – a group that went above and beyond to involve residents throughout the study to make sure a proposed facility would meet the needs and wants of our community. The recommendations of the Task Force were presented to City Council early in 2021. Council concurred with the Task Force's findings and recommendation that a Community Center was feasible and proceeded to pass the necessary legislation to place a Community Center issue on the May 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 just five votes shy of 80% in favor, with almost as many residents voting in this special election as voted in the last Council election.

With this pledge of support from residents, the City wasted no time transitioning to the next steps. In May, 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. On August 30, City Council authorized the City to contract with the architecture and design team led by MSA Sport, in partnership with Perkins&Will. Both companies are very familiar with UA and excited to be involved in this historic project for our community. MSA Sport is the firm currently leading the Northam Park vision planning effort for the City, with a local office and team members who happen to live in Upper Arlington, and Perkins&Will partnered on the design of the new Upper Arlington High School. In true UA fashion, the detailed design process includes extensive opportunities for resident participation, with a series of community meetings, focus groups and an online scheduled on the horizon as we head toward year's end. The detailed design process is expected to take approximately one year to complete, with construction expected to take 1-1/2 to two years, with a 2024 opening date.

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: 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. This donation represents the first significant gift that will go toward raising at least 10 percent of the approximately \$54 million cost of the Community Center from private funds.

For the 13th consecutive time, the City achieved the highest possible financial ratings – Triple A – from two national ratings agencies in regards to its previously issued general obligation debt. Moody's Investors Service reaffirmed its rating for the City as Aaa and Standard & Poor's has reaffirmed its rating as AAA. The ratings reassessments were undertaken as the City prepared to issue special obligation, non-tax revenue bonds valued at \$27.7 million for the Arlington Gateway Project. Specific to this issuance, Standard & Poor's awarded its highest rating of AAA, and Moody's Investors Service awarded an Aa1 rating, its second highest rating. Both ratings agencies opined on the City's strong operating fund balance and its excellent credit profile, highlighted by a wealthy tax base, above average resident incomes and its ties with the Columbus metropolitan economy. And of note, both ratings agencies issued their ratings assignments knowing that the City will soon be issuing additional debt to help fund construction of the Community Center. The Triple A rating is the highest that can be attained and is considered the gold standard for government entities when selling bonds to finance projects. As a result, our efforts to effectively manage the community's assets can now be further enhanced by our ability to secure exceptionally low interest rates.

In 2021, the City completed its eighth year of an expanded 10-year Capital Improvement Program. This included: Northwest Boulevard storm drainage improvements; Phase I improvements on McCoy Road including dedicated parking for Thompson Park, sidewalk improvements, waterline replacement and street resurfacing; Street Reconstruction on sections of Chester Road, Guilford Road, Northwest Boulevard, Somerford Road and Vassar Place; Street Maintenance improvements on sections of 16 streets; Brandon Road improvements that included dedicated parking by the new High School; year five of the Sustainable Sewer Solutions Program; and year four of the City's Sidewalk Maintenance Program.



The development arena has experienced a continued high level of activity in 2021. As of September, more than 2,900 permits had been issued, valued at over \$163 million, the second highest amount in the City's history. Counted within these numbers are the foundation, parking garage and office portion for the Arlington Gateway project on Lane Avenue, the 325-unit apartment building and the foundation for the senior living building at the Kingsdale redevelopment project, the Golden Bear redevelopment project, and 14 new homes.

Progress was made on the following projects in 2021:

- The new UA High School was completed in time for the new school year.
- The Lane II project on Lane Avenue continued to make great progress, with the Westmont on Lane apartments opening in phases, as the remainder of the project neared completion.
- The Fairfax – an independent living apartment building at First Community Village – was completed.
- Work began on the Arlington Gateway project at the southeast corner of Lane Avenue and North Star Road. 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 demolition of the old Macy's building at Kingsdale completed in the summer, work has begun on the senior living building at the Kingsdale redevelopment project.

The City launched two notable programs aimed at providing assistance to the local business community during the COVID-19 pandemic. The first program – the Love LOCAL marketing campaign – enabled members of the small business community to participate in a coupon mailer that proved very successful in raising awareness and patronage for those businesses that participated. The second program – JumpStartUA – has earmarked up to \$300,000 in American Rescue Plan Act of 2021 funds to provide employee retention grants for qualifying small businesses.

The Parks & Recreation Department had a busy year, as it continued implementing recommendations from the 2018 Parks & Recreation Comprehensive Plan. This included:

- The replacement of playgrounds at Miller Park, Reed Road Park and Oxford Park.
- The Northam Park Vision Plan for the athletic fields and tennis courts was completed, with the first phase of improvements – focused on addressing drainage – scheduled to begin in 2022.
- A Park Naturalized Areas Management Plan, covering the City's woodlands, wetlands and prairielands, with goals of improving and expanding naturalized areas across the park system.
- The launch of the UA History Trail, in partnership with the Upper Arlington Historical Society – with bronze markers installed at notable locations such as the Veterans Plaza, the History Walk and Centennial Plaza at Northam Park, the Bill Moose Memorial at Wyandot Park, and the Amelita Mirolo Barn at Sunny 95 Park directing residents to a website where they can find additional information about the history of each location.



- A private residence nestled in the southeast corner of Fancyburg Park was purchased from the previous owner at a reduced price in order for the City to be able to expand the park. As plans for renovating this quadrant of the park get underway, a future shelter house will be named in Carlyle Handley's honor.
- Thanks to the creative thinking of some UA residents, the Vassar Pop-up Park provided a safe and attractive space over the summer months for Lane Avenue visitors to enjoy a takeout meal, ice cream or coffee.
- Enhancements have been made to the application and permitting process for community special events that require the use of City property and/or City logistical and planning support, with goals of simplifying the process for event organizers and streamlining the internal review process by various departments that typically provide event assistance.

Some other highlights from the year worth noting include:

- The Police Division launched its Police Body Worn Camera Program, after many months spent researching best practices, formulating policies, selecting a vendor and testing equipment.
- The City's food waste composting program expanded to a third drop-off location at Fancyburg Park, and the City added a pumpkin composting program and a holiday lights recycling program, as well as establishing a residential e-waste drop-off location at Roberts Road, to further enhance the community's sustainability efforts.
- The Community Development Department undertook a series of facilitated discussions centered on neighborhood compatibility relative to an uptick in permit submittals for substantial additions and home replacements. More than 65 community members participated in the discussions, with a series of key findings emerging – with both positive and negative perceptions of the City's neighborhood compatibility ordinance and how it's applied. From this feedback, the department is working to develop a proposed approach for addressing these issues, while also developing guideline documents with graphic examples, to provide a clearer understanding of code requirements and how they are applied.
- City Council formed the Community Relations Committee in late 2020, charged with advancing the community as a place that is welcoming, cohesive and inclusive. Through the course of 2021, the Committee has helped guide some significant improvements to internal operations and police community outreach, partnering with the Upper Arlington Library to develop a community calendar of observances, and most recently working to develop a grant program for community organizations working on moving the mission of the Committee forward.
- On November 2, residents voted to approve a five-year renewal, with a reduction (from .97 mills to .89 mills), of its Police and Fire Pension property tax levy. This is the tenth consecutive time residents have approved this levy.

Looking Ahead

Every few years, the City undertakes a broad-based survey of the community, to obtain feedback from residents that is statistically representative of the entire community. It provides a means to check that our service delivery is on track and helps us determine how best to allocate public funds. This process can also identify any key issues requiring attention that might not currently be on our radar. Plans for an upcoming Community Survey will include a focus on newer members of the community to better understand their experiences when choosing to live in Upper Arlington.



Plans for the 2022 Capital Improvement Program indicate the year will be another busy one for construction projects. Street reconstruction – which is comprised of full pavement replacement, new curb and gutter and new driveway approaches – is scheduled for sections of the following streets: Bedford, Cimmaron, Chelsea and Westminster roads; Benderton and Elderberry courts; Onandaga and Rosebery drives. Sections of 16 streets are scheduled for street maintenance work, which comprises street resurfacing and spot curb and gutter repairs.

Long awaited improvements to Fishinger Road begin in 2022, enhancing the connectivity and aesthetics of this major thoroughfare. Phase I runs from Mountview Road to Tremont Road, with full street reconstruction, new curb and gutter, improved, LED streetlights, new sidewalks and a shared-use path. The City has secured grant funding of up to \$4.2 million to support this \$6.9 million project. Phase II – scheduled for 2023 – will complete the project, running from Mountview to Riverside Drive. Concurrent with these improvements, a new waterline will be installed along this entire section of Fishinger.

The final phase of work on McCoy Road – resurfacing and spot curb and gutter repairs, between Riverside Drive and Woodbridge Road – will be undertaken in 2022. This follows 2021 waterline replacement and resurfacing work between Woodbridge Road and Kenny Road.

Recent community outreach on several projects in the center of Upper Arlington highlighted some traffic and parking challenges in the Wakefield Forest neighborhood to the north of the Upper Arlington High School. Based on feedback from residents of the neighborhood, users of the high school and City Council, several improvements are scheduled for construction in 2022, with additional improvements slated for design in 2022 and construction in 2023. This includes new sidewalks on sections of Mt. Holyoke and Trentwood roads, resurfacing and new sidewalks on the west side of North Star Road between Zollinger and Fishinger roads, and various traffic calming solutions designed to reduce speed and cut-through traffic throughout the neighborhood.

We propose doubling the City's Sustainable Sewer Solutions Program in 2022 to speed up our pace of cleaning and – where appropriate – lining of sanitary sewers. Combined with the launch of our Backflow Preventer Program in 2021 and extensive investigation recently undertaken relative to sanitary sewer backups, we are prioritizing our efforts to ensure the City is keeping our sanitary sewer lines clear and well maintained.

Also within the 2022 Capital Improvement Program are several park improvements of note:

- With the Northam Park Vision Plan complete, focus now turns toward a phased approach for addressing drainage issues and making improvements to the athletic fields, tennis courts and shelter facilities within the park. The first two phases will include detailed design and construction of initial underground drainage, scheduled for the winter of 2021-22, to be followed by replacement of the park service building and restrooms in 2022.
- Through a partnership with the Upper Arlington Lacrosse Association (UALA), the City will reconstruct 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.



Funds are identified to address some significant facilities maintenance needs. This includes a proposed renovation of the City Attorney office, Police Division, and former dispatching space, as well as, window replacements at the Municipal Services Center.

We are recommending authorization for several new positions in this budget. In our safety services, we are recommending two new positions. For the Police Division, we have included a new position to manage the property room and serve as court liaison for Mayor's Court. This will allow us to return a uniformed officer to patrol and other duties. In the Fire Division, we are recommending the creation of an EMS and Fire Training Coordinator position. This will allow us to provide more complete and consistent training to our lifesaving professionals. Additionally, we anticipate a significant number of our current firefighters will retire over the next three years, and it is critical that we have an effective training program in place as we prepare to replace up to 25% of the uniformed members of the division. Our administrative functions are also in need of additional staffing in this budget and we are recommending an additional position in our Human Resources Office to support our recruitment and coordinate the City's diversity, equity and inclusion efforts. As we look forward to the Upper Arlington Community Center and with construction beginning in late 2022, we have included funding to add a Community Center Manager in late 2022 to make sure this professional is involved in key decisions regarding the operations of the building they will be charged with managing.

And, of course, we are moving quickly toward starting construction on the Community Center. The detailed design process is on schedule, we expect to have a construction manager-at-risk under contract for pre-construction services before the end of 2021, and we hope to be officially breaking ground by the end of 2022. This massive effort will be the largest investment outside of roads and sewers that the City of Upper Arlington has made in decades.

Several other personal services adjustments are proposed. Negotiations with the Federal Order of Police (FOP) are nearing completion for the Police Division. As a result, this budget document does not yet reflect agreed upon terms and associated expenditures for the upcoming contract. For the remainder of the organization, a budgeted increase of 3% is included for non-bargaining unit employees, with an increase of 3.00% for the Fire bargaining unit and 2.5% for Public Service bargaining unit employees.

Conclusion

Our original 2022 Consolidated Fund revenue projection of \$70.5 million has been increased to a revised projection of \$76.3 million. This is primarily due to income tax revenues—the City's largest source of revenue—continuing to exceed expectations as a result of stable general economic conditions and the City's proactive economic development program. Our proposed Operating Budget for 2022 is \$52.5 million. This is a 2.62% increase from the \$51.6 million adopted within the original budget document, and is primarily due to the previously mentioned personnel changes and expenditures for one-time items or other items that infrequently occur.



A budget that is this fiscally sound while accomplishing so much is the ultimate team effort. That effort starts with Brent Lewis and Jonathan Lindow of the Finance Department. They lead the team in the assembling, confirming, challenging and analyzing of all the data that is presented to you herein. That said, they must rely on input from all of our Directors and many of our people leading the programs day to day.

The other key to a strong budget is regular, clear, honest and direct communications between the Administration and Council. We hope that you see your priorities reflected in this budget. Each member of Council has invested a great deal of time and effort working with us throughout the year to shape this budget directly and indirectly. The Directors and I look forward working with you to analyze and improve on the budget recommendations that we have provided so that we can continue making Upper Arlington the best place to call home.

Sincerely,



Steven R. Schoeny
City Manager

Subsequent Event(s)

City Council approved Ordinance 04-2022 to appropriate \$100,000 and authorize the City Manager to enter into an agreement with the Upper Arlington Board of Education to support the construction of the Litchford Plaza at Upper Arlington High School.



TABLE OF CONTENTS

	<u>Page</u>		<u>Page</u>
<u>Funds</u>			
Overview Summary	1	Operations – Business	
Revenue Summary	4	Fund Descriptions	40
Expenditure Summary	11	2021 Summary Presentation	41
Debt Summary	15	Solid Waste Management Fund	42
Consolidated Presentation		Sanitary Sewer Surcharge Fund	43
9 Year Presentation	18	Water Surcharge Fund	44
Fiscal Year 2022 (by Operation)	19	Stormwater Management Fund	45
Fund Summaries		Swimming Pool Fund	46
Operations – General		Capital – Capital Equipment and	
Fund Descriptions	20	Capital Improvements	
2021 Summary Presentation	21	Fund Descriptions	48
General Fund	22	2021 Summary Presentation	49
Emergency Medical Services Billing Fund	24	Capital Equipment Fund	50
Civil Service Fund	25	Technology Fund	50
Self-Insurance Fund	25	Bonded Improvement Fund	51
Economic Development Fund	26	Estate Tax Capital Project Fund	51
Police and Firemen Pension Funds	26	Infrastructure Improvement Fund	52
Operations – Restricted		Community Fiber Optic Fund	53
Fund Descriptions	28	Capital – Debt, Capital Asset Management	
2021 Summary Presentation	30	and Tax Increment Financing (TIF)	
Street Maintenance and Repair Fund	32	Fund Descriptions	54
Life Long Learning Leisure Fund	33	2021 Summary Presentation	56
Tree Planting Fund	33	General Bond Retirement Fund	58
Neighborhood Lighting Utility Fund	34	Capital Asset Management Fund	59
Clerk of Courts Fund	34	Horizon Tax Incentive Fund	60
Mayor’s Court Computer Fund	35	Kingsdale West TIF Fund	60
Mayor’s Court Special Project Fund	35	Kingsdale Core TIF Fund	61
Upper Arlington Visitors’ Bureau Fund	36	Arlington Crossing TIF Fund	61
Tax Incentive Review Fund	36	Lane Avenue TIF Fund	62
Law Enforcement Fund	37	Riverside North TIF Fund	62
Enforcement Education Fund	37	Riverside South TIF Fund	63
FEMA Fund	38	Lane Avenue Mixed Use TIF Fund	63
Local Coronavirus Relief Fund	38	Tremont Road TIF Fund	64
Local Fiscal Recovery Fund	39	Arlington Centre TIF Fund	64
		West Lane Northwest TIF Fund	65

TABLE OF CONTENTS

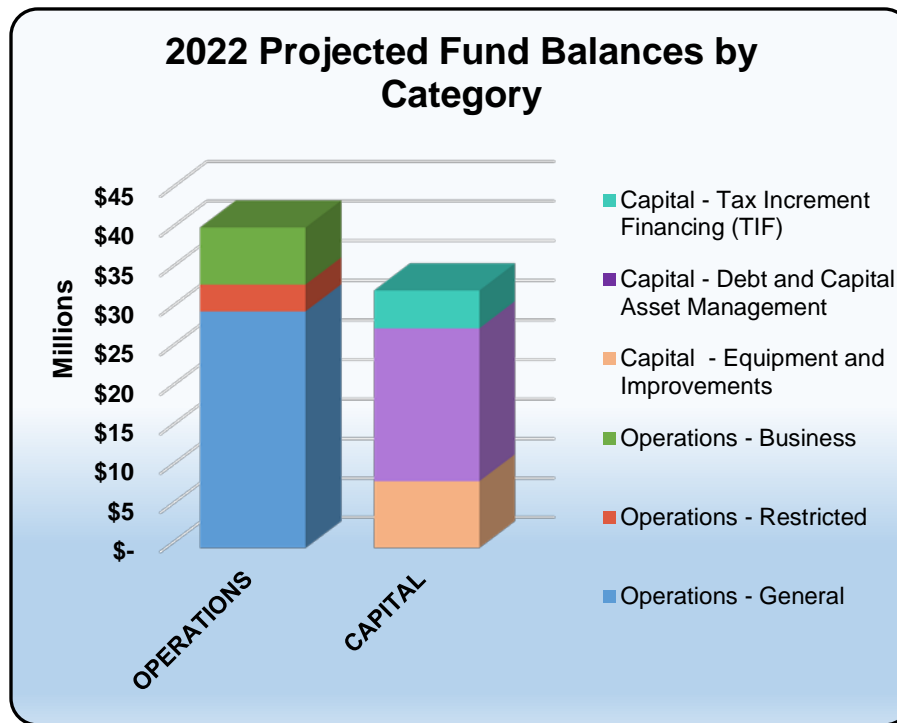
	<u>Page</u>
Lane Avenue II TIF Fund	65
Gateway TIF Fund	66
Kingsdale Center TIF Fund	66
Internal Service Funds	
Fund Descriptions	68
Employee Benefit Fund	69
BWC Administration Fund	69
<u>Departments</u>	
City Council	72
City Attorney	74
City Clerk	78
City Manager	82
Community Development	86
Facilities Maintenance	90
Finance (<i>including Clerk of Court</i>)	94
Fire Division	100
General Administration	104
Information Technology	108
Parks and Recreation	112
Police Division	120
Public Service	126
Public Works	132
<u>Capital</u>	
Capital Equipment Program	141
Capital Improvement Program	146
<u>Appendix</u>	
Expenditure Summary	
Grand Total of Operating Expenditure Line Items	160
Operating Expenditures Expressed as a Percentage of Total	161
Employment Summary	162



OVERVIEW SUMMARY

The 2021-2022 Biennial Budget Supplement serves as an update to the 2021- 2022 Municipal Program of Services that was adopted by City Council via Ordinances 81-2020 and 33-2021. This document does not contain all of the elements required in the Municipal Program of Services for submission to the Government Finance Officers Association (GFOA) Distinguished Budget Award Program.

Consolidated Financial Presentation



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. 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 2022 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).

OVERVIEW SUMMARY

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

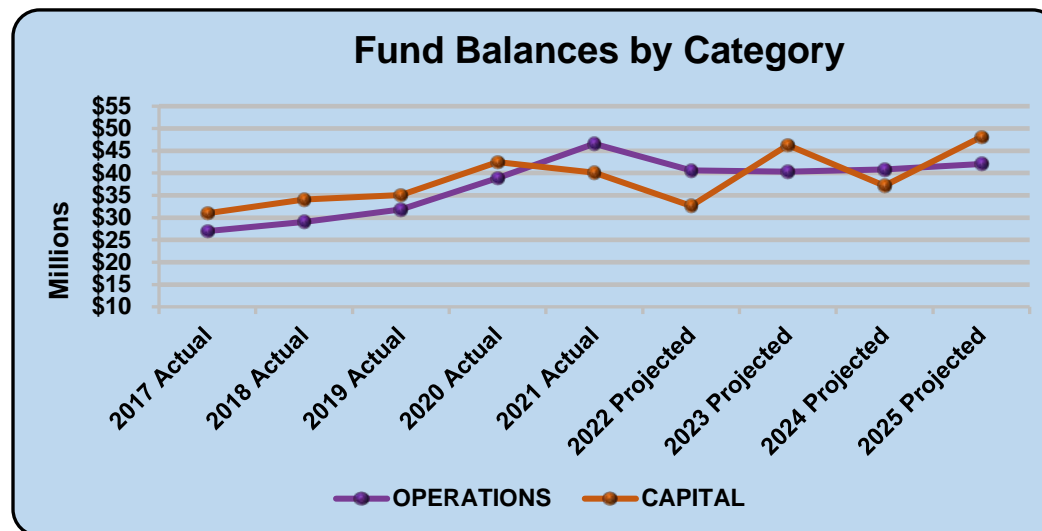
- *General Operations* – The general operations category includes funds whose resources are either unrestricted (available for use of any City activity deemed appropriate by Council) or are directly related to the City’s general operations. This category is dominated by the City’s General Fund, whose fund balance consists of both unrestricted balances and a reserve (restricted funds), set by the City’s financial policies at 30% of the annual operating budget. With the 2022 adopted budget, the general operations are expected to see a reduction of fund balance, primarily due to a large transfer out of the General Fund to be used for the capital costs associated with building the City’s Community Center. After 2022, these fund balances are projected to maintain a stable level for the foreseeable future.
- *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 fees in all of these funds are determined to be adequate for 2022. However, 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 user fees for all of these services will continue to be monitored annually to ensure the programs remain self-sustaining.

In 2020, City Council elected to open the City’s swimming facilities, amidst the coronavirus pandemic, because it is an important service to the community. The Swimming Pool Fund was able to sustain the projected operating loss due to healthy fund balance. However, future years will need to be monitored closely to ensure the fund balance remains positive. If it does not, Council will need to consider supplementing the operations with General Fund dollars.

OVERVIEW SUMMARY

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

- *Capital Equipment and Improvements* – The capital equipment and improvement category includes funds whose resources are used solely for the purchase of capital related items. The overall fund balance in this category is projected to fluctuate over the next several years as a result of the receipt and disbursement of bond funds issued to finance a portion of the CIP. Both components of this category (capital equipment and capital improvements) are further described in the “Capital” section of this document.
- *Debt and Capital Asset Management* – The debt and capital asset management category includes funds whose resources are used to account for the financing and payment of general obligation bonds and capital projects. The overall fund balance is projected to vary slightly over the next several years based on projected increases in income tax revenues specifically dedicated for capital purposes and projected future debt payments. This projected excess fund balance is needed to be in compliance with the City debt policy, which states that debt funding may be considered as long as the ratio of available capital fund dollars to debt payments, projected forward seven years, does not fall below 2 to 1.
- *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 and Lane Avenue streetscape projects.



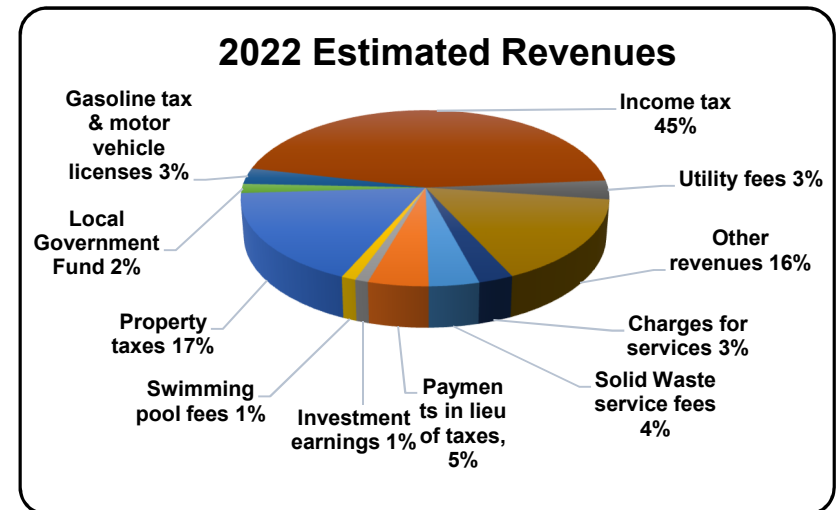
REVENUE SUMMARY

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 2017 through 2021 and projections are provided for the years 2022 through 2025.

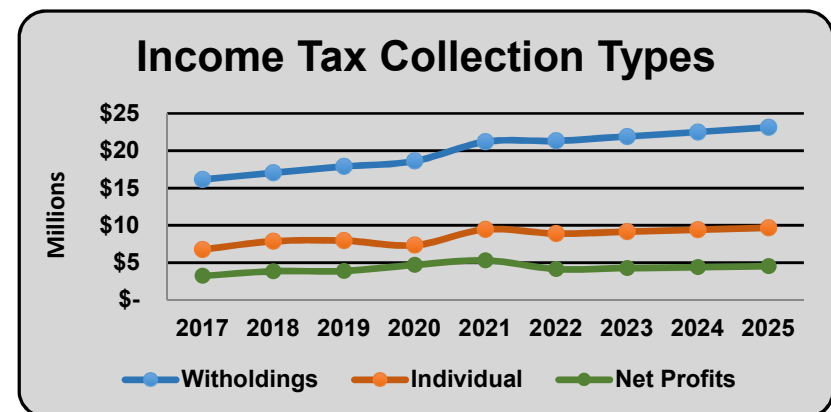
The City uses trend analysis to estimate various sources of revenue. Estimates for property tax and the Local Government Fund are provided by the County. The City's estimated revenues for 2022 are broken out into the following major categories:



Income Tax

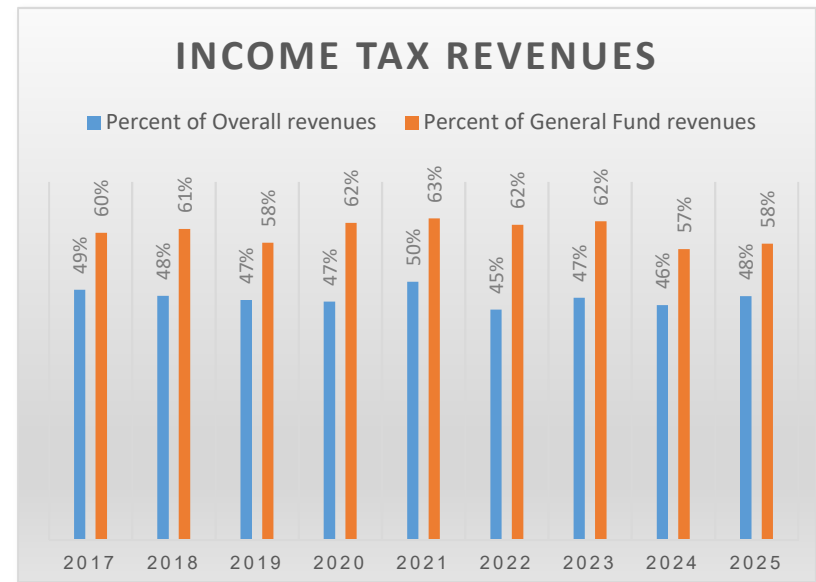
The City's income tax rate is 2.5% and is comprised of three components: withholdings remitted by employers, filings by individual residents of the City, and the net profits of businesses located in or doing business in the City. On an individual level, the income tax applies to earned income and gambling/lottery 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 2022 budget includes an estimate of \$34.4 million for income tax revenue. This amount represents 45% of overall revenues and 62% of General Fund revenue estimates. The adopted 2022 estimate actually represents a decrease of 4% as compared to the 2021 actual amount. This decrease is the result of the timing of the adoption of the 2022 budget (early December) and how the actual revenues came in the month of December 2021. The City fully expects income revenues to continue to grow during 2022 and beyond based on the fact that estimates have continued to exceed expectations, even in the wake of a global pandemic, an expected improvement of general economic conditions, 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. Income tax revenue estimates will be revised throughout 2022 as deemed necessary.



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 2021 property tax levies, which will be collected in 2022, are the same as the previous year and are listed below with the various funds that receive the income:

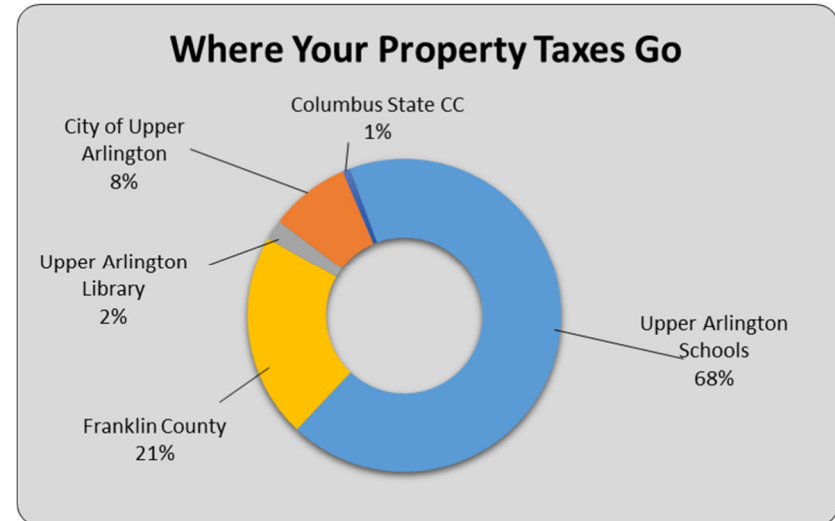
Mills	Purpose/Fund
3.90	General Fund
0.30	Police Pension Fund
0.30	Fire Pension Fund
0.97	Police and Fire Pension Fund (voted)
0.50	Capital Equipment Fund

With the exception of the Police and Fire Pension Fund voted levy (millage), 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 City has one voted levy - a 0.97 mill levy 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. The current 0.97 levy is set to expire at the end of 2021 (collection in 2022). However, on November 2, 2021, the voters approved another five-year renewal of the levy at 0.89 mills. The existing levy is expected to generate approximately \$1.5 million in 2022, while the new levy is expected to generate \$1.4 million annually for the next five years.

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 2022 is approximately \$13.2 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. This pattern is reflected in 2022 with an estimate of \$1.29 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 thirteen 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.

REVENUE SUMMARY

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.

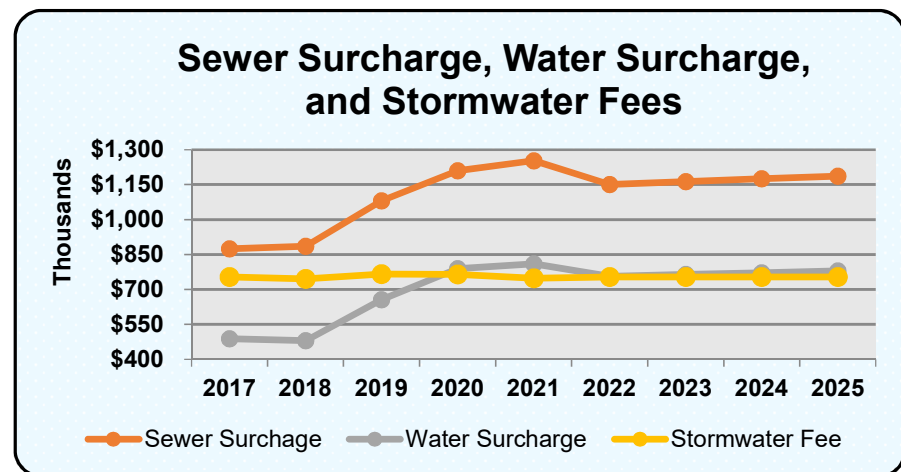
The City receives an allocated distribution of gas tax revenues on a monthly basis. Prior to 2019, the City routinely received about \$1.2 million in annual gas tax distributions. During 2019, State law levied a tax increase that brought the rate of \$0.28 per gallon to \$.385 per gallon of gas. This 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 2022 budget includes a reduced revenue 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 2022 are \$756,000 and \$1.15 million, respectively. Both the water and sewer surcharge estimates for 2022 are less than the 2021 actual amounts as result of timing of the adoption on the budget document and how actual receipts came in for December 2021. Additional revenue increases are expected in 2023 and beyond based on projected increases in the water and sewer rates by the City of Columbus. Revenue estimates will be revised throughout 2022 as deemed necessary.



REVENUE SUMMARY

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 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, 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.

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 assessing residents an annual fee that will cover collection of solid waste, recycling, yard waste, and bulk items. The City collects additional revenues by continuing to offer a premium service option, where residents can elect garage-side pick-up of solid waste and recycling. 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 actual fees for 2022 services remain unchanged from the prior year. The five year service contract with the City's waste collector will expire at the end of 2022.

REVENUE SUMMARY

Investment Earnings

Investment earnings are a function of the cash available for investments and the market interest rates. The City invests its monies in accordance with Section 221 of the Codified Ordinance, and this policy is fairly conservative. The majority of the portfolio is invested in government securities, federal agency debt securities, and commercial paper/corporate notes.

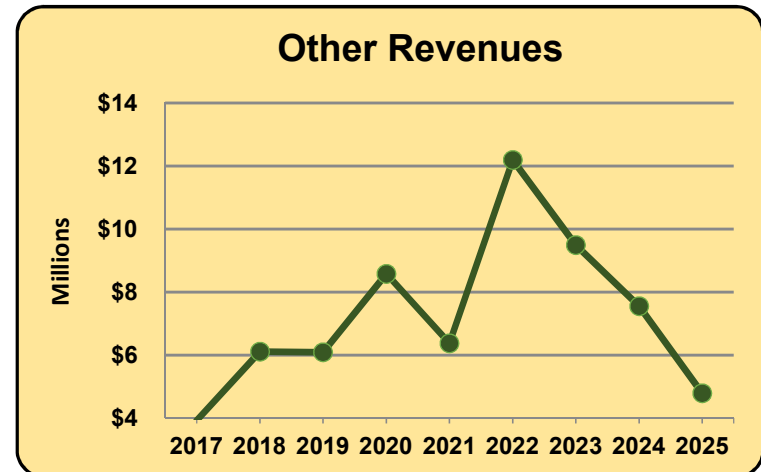


Investment earnings have fluctuated over the past couple of years as a result of a volatile investment market and low interest rate environment. The City continues to monitor the investment market and implement investment strategies that will help ensure that a steady stream of investment earnings will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

Other Revenue Items

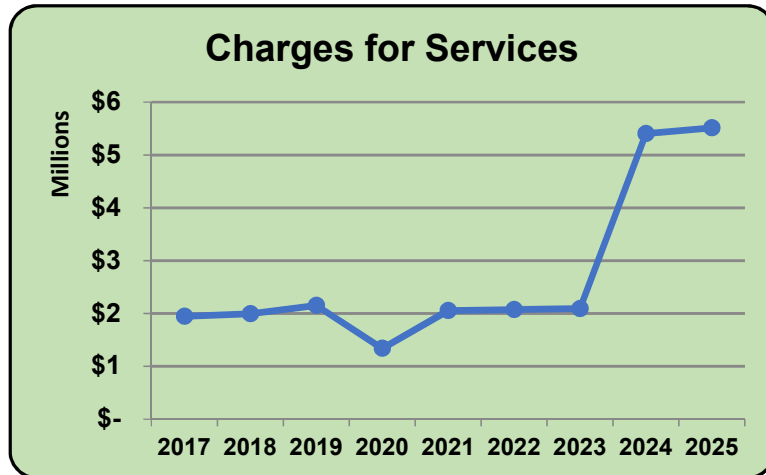
The major sources of other revenues include charges for programs and services, license fees, and fines and forfeitures. In order to increase the rates (for most of these items), action must be taken by City Council. Charges for services are dependent on the events that are held.

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 coronavirus pandemic (CARES Act).



REVENUE SUMMARY

Since infrequent streams of revenue such as grants are not guaranteed sources, they have not been included unless confirmed. In 2022, the City expects to receive its second tranche of federal ARPA funds, grant reimbursements related to the Fishinger Road reconstruction (also in 2023) and sustainable sewer solution project, and grant funds associates with implementing additional services for the reduction in food waste (also in 2023). Other components of the Other Revenues category such as cable franchise fees and law enforcement seizure revenue are forecasted to remain consistent in years 2022 and beyond.

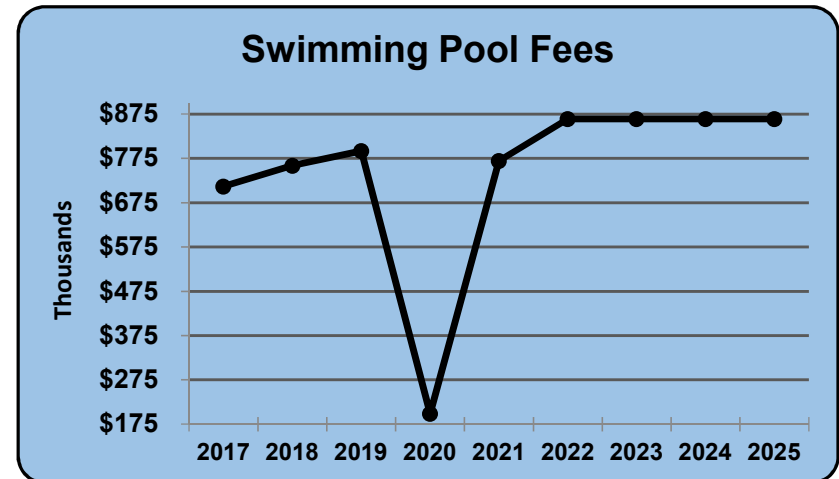


Charges for services consist mainly of fees charged for recreation programs and EMS billing fees. In 2016 and 2017, the EMS billing fee declined significantly due to Clinton Township electing not to renew its service agreement in 2016. The line item rebounded slightly in 2018 and 2019, but has dropped drastically during 2020 due to closures and program cancellations related to the effects of the pandemic. These fees have partially rebounded during 2021 and are expected to continue to grow in 2022 and beyond.

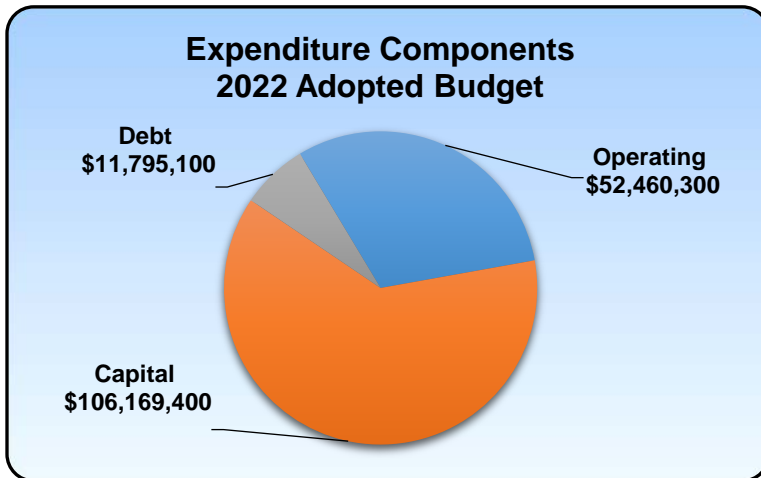
In addition to the normal charges for services noted above, the 2022 and future estimates include a newly established fee for athletic field usage. This fee is estimated to generate approximately \$45,000 annually to help offset the cost of a focused effort on turf and field maintenance. Additionally, this update includes the revenue estimates associated with

the Community Center. These amounts account for the significant increases shown in 2024 and 2025. This estimate, and the accounting of such, will continue to develop as the project progresses.

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 are expected to continue increasing in 2022 and beyond.



EXPENDITURE SUMMARY



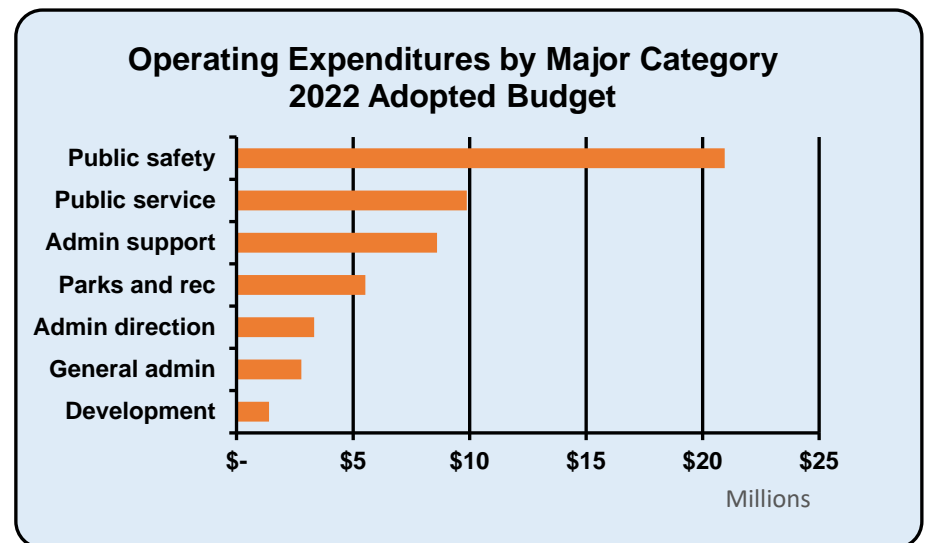
The expenditures shown in the consolidated presentation are categorized and presented into three separate components: operating expenditures, capital investments, and debt service. Actual amounts are presented for years 2017-2021, the adopted budget is presented for 2022, and projections are presented for years 2023-2025.

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 “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 adopted budget for 2022 represents a 2.62% increase from the previously adopted 2022 budget and a 5.21% increase from the final 2021 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. These items will be discussed in the following paragraphs.

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

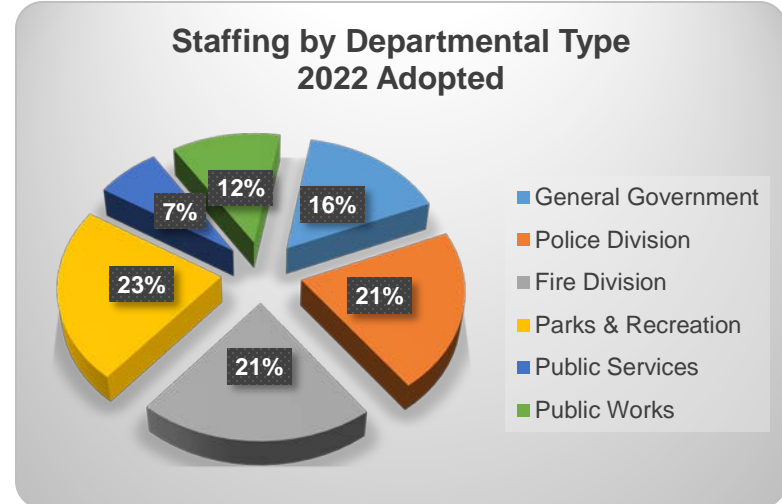
There are two main categories of the City's operating budget: personal services and other than personal services (supplies and non-personal services, and capital outlay). The personal services category consists of salaries and wages, pension expenses, and fringe benefits. While the other than personal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

Personal Services

On average, personal services account for approximately 66% of the annual budgeted operating expenditures. This percentage of personal services compared to overall expenditures was steadily declining over recent years 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.

The 2022 budget includes a total of 235 full-time positions and an additional 41.95 in full-time equivalents (FTE). This represents a net increase of three full-time positions and .73 in FTE's, as compared to the previously adopted 2021-2022 budget. The following is a breakdown of the increase in staffing:

- Within the Finance Department, the Deputy Mayor's Court Clerk position was reduced from a full-time position (-1 full-time) to a .73 part-time position (+.73 FT).
- Within the City Manager's Office, one additional full-time position for a Recruitment/DEI Coordinator (+1 full-time).
- Within the Fire Division, one additional full-time position for an additional uniformed firefighter, with a focus on EMS and fire training (+1 full-time).
- Within the Parks and Recreation Department, one additional full-time position for a Community Center Manager (+1 full-time).
- Within the Police Division, one additional full-time position for a non-uniformed Property Custodian/Court Liaison.



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 54% of the City's full-time employees. Contractual wage increases included in the 2022 budget include a 3.00% increase for the FOP (currently in negotiations), 2.50% increase for the Teamsters, and 3.00% increase for the IAFF.

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. The City worked with an outside consultant on salary study during 2021, and a result is proposing a 2.5% market adjustment to the City's pay grade scale (see Appendix). Additionally, a 3% increase has been included in the 2022 personal service amount for merit increases.

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

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

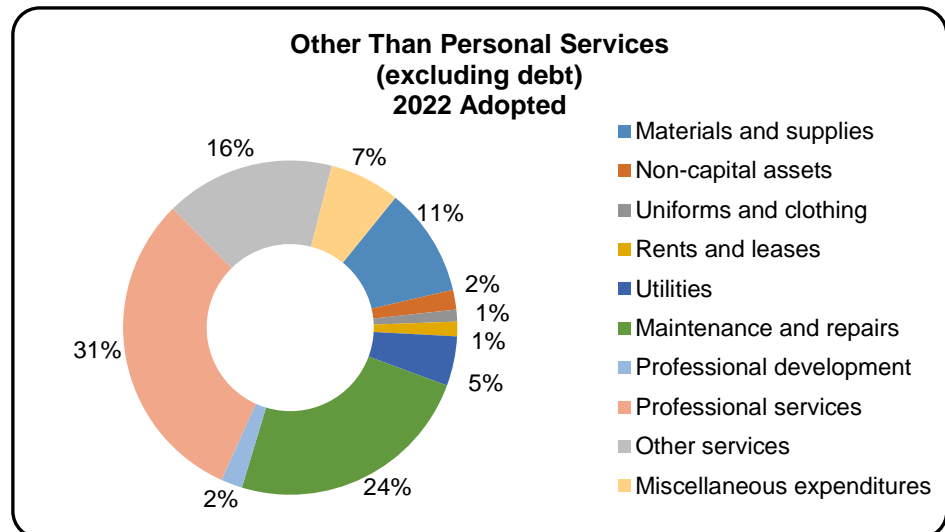
The fringe benefit category consists of health, dental, life insurance, Medicare, and worker's compensation insurance. The majority of the City's fringe benefits cost consists of health care coverage and workers compensation. The City assumes the risk for this coverage and maintains a managed care program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

Other than Personal Services - Operating

The 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 34% of the operating budget.

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

When compared to the previously adopted 2022 budget, 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. Overall, the 2022 other than personal services budget amount is approximately 4% greater than the previously approved budget.



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 | \$350,000 |
| 2) Office and building maintenance supplies | 45,000 |

Street Maintenance & Repair Fund

- | | |
|----------------------------------|-----------|
| 1) Public Works – Salt | \$165,000 |
| 2) Public Works – Asphalt | 50,000 |
| 3) Public Works – Crack sealant | 25,000 |
| 4) Public Works – Sign Materials | 25,000 |

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 (September 2021), the City's total debt limit was calculated to be \$203.1 million and the unvoted debt limit was \$106.4 million. Taking into account the debt applicable to these limits, the City has remaining borrowing capacities of \$202.8 million and \$106.4 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 (September 2021), 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 \$7.6 million. The payment of that annual debt service would require a levy of approximately 3.95 mills per \$1.00 of assessed valuation based on current (2020 tax year – 2021 collection year) assessed valuation of \$2,296,386,080. Thus, approximately 1.6692 mills remain free within the City's five-mill Charter limitation to support, based upon the assessed valuation of the City, this leaves approximately \$48.6 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 4% and the maturities of the bonds range from 2022 to 2049. Income tax is the main revenue source for the 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 its first special obligation non-tax revenue bonds in 2019. The interest rate on the issuance ranges from 2% to 4% and matures in 2052. The bonds were issued to pay for public infrastructure associated with the Lane II development project. Though non-tax revenues were the pledged security for the bonds, the bonds will be repaid with TIF and special assessment revenues generated from the Lane II development.

The City's second special obligation non-tax revenue bonds were issued in 2021 for public infrastructure costs related to the Gateway development project. The interest rate on the issuance ranges from 3% to 4% and matures 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.

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.

The budget document also includes various proposed 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 debt tables shown below.

DEBT SUMMARY

Table 1 – Outstanding Debt at December 31, 2022

Year of Maturity	Issue	Bond Ratings		Principal Outstanding 12/31/2022
		Moody's	S+P Global	
General Obligation Bonds:				
2027	2017 Various Purpose Bonds	Aaa	AAA	\$ 4,975,000
2027	2019 Various Purpose Bonds	Aaa	AAA	3,720,000
2028	2015 Refunding Bonds	Aaa	AAA	4,347,000
2022	2013 Refunding Bonds	Aaa	AAA	500,000
2030	2014 Refunding Bonds	Aaa	AAA	4,820,000
2034	2015 Various Purpose Bonds	Aaa	AAA	13,793,000
2038	2018 Various Purpose Bonds	Aaa	AAA	9,505,000
2036	2016 Various Purpose Bonds	Aaa	AAA	9,800,000
2042	2020 Refunding Bonds	Aaa	AAA	12,860,000
2049	2020 Various Purpose Bonds	Aaa	AAA	14,275,000
Total General Obligation Bonds				78,595,000
Ohio Public Works Commission (OPWC) Loans:				
2023	Arlington Avenue Waterline			28,304
2041	Tremont Road			2,039,390
Total OPWC Loan				2,067,694
Franklin County Infrastructure Bank (FCIB) Loan:				
2025	2016 Fiber Optic Network Loan			463,298
Total FCIB Loan				463,298
Special Obligation Nontax Revenue Bonds				
2052	2019 Lane Avenue Mixed Use (Lane II)	Aa1	AAA	20,340,000
2053	2021 Arlington Gateway Mixed Use	Aa1	AAA	25,465,000
Total Special Obligation Nontax Revenue Bonds				45,805,000
Total Bonds and Loans Outstanding				\$ 126,930,992

FUND SUMMARIES

CONSOLIDATED PRESENTATION									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Revenues:									
Income tax	\$ 26,107,668	\$ 28,736,755	\$ 29,722,211	\$ 30,627,124	\$ 35,944,224	\$ 34,367,700	\$ 35,781,700	\$ 37,268,400	\$ 39,045,300
Property taxes, rollbacks & assessments	11,300,568	11,777,951	11,486,461	11,627,210	13,023,641	13,240,800	13,252,600	13,865,100	14,170,600
Payments in lieu of taxes	1,625,683	2,199,091	3,063,772	2,931,701	3,050,546	3,604,400	4,063,700	6,229,000	7,503,000
Local government fund	1,011,543	1,071,319	1,137,343	1,189,294	1,263,269	1,292,000	1,339,000	1,339,000	1,339,000
Gasoline tax & motor vehicle licenses fees	1,654,098	1,622,476	1,854,346	2,165,730	2,258,538	2,250,000	2,250,000	2,250,000	2,250,000
Water, sanitary sewer & stormwater fees	2,115,988	2,110,396	2,502,733	2,763,603	2,810,460	2,660,000	2,680,000	2,700,000	2,720,000
Solid waste service fees	2,249,420	2,738,708	3,003,058	3,033,490	3,022,839	3,000,000	3,000,000	3,000,000	3,000,000
Swimming pool fees	711,878	758,428	791,691	198,722	769,722	864,000	864,000	864,000	864,000
Investment earnings	771,299	1,128,583	1,632,705	1,357,108	696,474	792,000	799,000	806,000	813,000
Charges for services	1,942,884	1,991,483	2,149,951	1,338,105	2,054,662	2,074,000	2,088,000	5,400,600	5,513,400
Other revenues	3,923,305	6,105,979	6,087,457	8,578,529	6,373,446	12,189,200	9,487,300	7,552,500	4,788,600
Total revenues	53,414,334	60,241,169	63,431,728	65,810,616	71,267,821	76,334,100	75,605,300	81,274,600	82,006,900
Growth in revenue	-8.22%	12.78%	5.30%	3.75%	8.29%	7.11%	-0.95%	7.50%	0.90%
Operating expenditures:									
Public Safety	16,649,472	17,313,391	18,014,295	18,377,253	19,094,155	20,944,700	21,415,900	21,897,700	22,390,400
Parks and Recreation	4,261,139	4,354,406	4,815,403	4,031,538	4,652,975	5,532,700	5,621,300	8,788,700	9,044,400
Community Development	915,870	926,871	1,046,997	1,145,160	1,106,959	1,402,000	1,433,500	1,465,800	1,498,800
Public Services	7,187,368	8,384,334	8,679,177	8,814,819	8,867,651	9,878,400	9,926,000	10,394,000	10,195,300
Administrative Direction	2,670,850	2,723,433	2,388,794	2,630,680	2,448,239	3,325,200	3,388,800	3,453,700	3,520,200
Administrative Support	4,924,861	5,401,824	6,632,258	5,651,519	5,364,921	8,597,900	8,712,200	9,484,100	9,762,320
General Administration	3,284,674	2,471,080	2,626,784	2,096,276	2,457,019	2,779,400	2,840,800	2,903,600	2,967,800
Total operating expenditures	39,894,234	41,575,339	44,203,708	42,747,245	43,991,919	52,460,300	53,338,500	58,387,600	59,379,220
Growth in operating expenditures	3.59%	4.21%	6.32%	-3.29%	2.91%	19.25%	1.67%	9.47%	1.70%
Capital outlay:									
Capital equipment	1,370,479	1,236,163	1,324,441	1,619,335	1,439,653	2,984,200	-	-	-
Capital improvements - CIP	16,738,028	16,100,972	13,841,418	14,524,023	12,547,434	21,265,800	15,832,500	17,068,500	14,959,000
Capital improvements - Community Center/Office	-	-	-	-	3,464,228	64,669,400	2,000,000	2,400,000	-
Capital improvements - TIF	-	218,200	19,594,993	63,951	25,490,819	17,250,000	-	-	-
Total capital outlay	18,108,507	17,555,335	34,760,852	16,207,309	42,942,134	106,169,400	17,832,500	19,468,500	14,959,000
Debt service:									
Principal and interest payments	7,710,704	6,999,993	7,906,933	24,408,131	8,760,086	10,597,500	13,253,400	13,383,400	16,150,800
Debt Issuance costs	211,736	152,229	658,541	197,083	821,754	1,197,600	-	-	-
Total debt service	7,922,440	7,152,222	8,565,474	24,605,214	9,581,840	11,795,100	13,253,400	13,383,400	16,150,800
Total expenditures	65,925,181	66,282,896	87,530,034	83,559,768	96,515,893	170,424,800	84,424,400	91,239,500	90,489,020
Other financing sources:									
Proceeds of bonds, notes and leases	9,737,855	9,998,931	26,880,139	31,625,347	28,512,178	79,431,100	20,868,900	-	19,181,900
Total other financing sources	9,737,855	9,998,931	26,880,139	31,625,347	28,512,178	79,431,100	20,868,900	-	19,181,900
Excess (def) of revenues & other financing sources over expenditures	(2,772,992)	3,957,204	2,781,833	13,876,195	3,264,106	(14,659,600)	12,049,800	(9,964,900)	10,699,780
Beginning consolidated balances	59,866,155	57,969,086	63,098,096	66,928,426	81,395,471	86,636,038	73,227,438	86,557,238	77,994,338
Lapsed encumbrances	875,923	1,171,806	1,048,497	590,850	1,976,461	-	-	-	-
Anticipated lapses of appropriations	-	-	-	-	-	1,251,000	1,280,000	1,402,000	1,435,000
Ending consolidated balances	\$ 57,969,086	\$ 63,098,096	\$ 66,928,426	\$ 81,395,471	\$ 86,636,038	\$ 73,227,438	\$ 86,557,238	\$ 77,994,338	\$ 90,129,118
Breakdown of Fund Balance:									
Operating:									
General (including General Fund reserve)	\$ 18,564,980	\$ 20,459,339	\$ 22,602,086	\$ 29,142,516	\$ 34,487,588	\$ 30,001,188	\$ 31,010,588	\$ 32,771,658	\$ 34,719,038
Restricted	2,916,337	2,837,020	2,581,773	2,641,835	4,507,450	3,387,250	3,232,450	3,019,680	2,656,280
Business	5,500,821	5,767,587	6,690,827	7,158,604	7,570,422	7,204,622	6,055,922	5,041,722	4,657,922
Total operating funds balance	26,982,138	29,063,946	31,874,686	38,942,955	46,565,460	40,593,060	40,298,960	40,833,060	42,033,240
Capital:									
Capital equipment and improvements	15,745,076	17,310,986	18,223,192	25,506,383	18,861,879	8,531,079	22,866,279	12,058,879	21,834,079
Debt service and capital asset management	11,101,934	11,851,169	14,273,387	14,082,988	17,333,391	19,337,291	17,828,191	18,557,091	19,109,491
Tax increment financing	4,139,938	4,871,995	2,557,161	2,863,145	3,875,308	4,766,008	5,563,808	6,545,308	7,152,308
Total capital funds balance	30,986,948	34,034,150	35,053,740	42,452,516	40,070,578	32,634,378	46,258,278	37,161,278	48,095,878
Ending consolidated balances	\$ 57,969,086	\$ 63,098,096	\$ 66,928,426	\$ 81,395,471	\$ 86,636,038	\$ 73,227,438	\$ 86,557,238	\$ 77,994,338	\$ 90,129,118

FUND SUMMARIES

CONSOLIDATED PRESENTATION (by Operation) - FISCAL YEAR 2022 ADOPTED

	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	\$ 24,744,700	\$ -	\$ -	\$ 24,744,700	\$ -	\$ -	\$ 9,623,000	\$ -	\$ 9,623,000	\$ 34,367,700
Property tax	12,077,200	-	-	12,077,200	1,163,600	-	-	-	1,163,600	13,240,800
Payments in lieu of taxes	-	-	-	-	-	-	-	3,604,400	3,604,400	3,604,400
Local government fund	1,292,000	-	-	1,292,000	-	-	-	-	-	1,292,000
Gas, BMV fees	-	2,250,000	-	2,250,000	-	-	-	-	-	2,250,000
Water, sewer & stormwater fees	-	-	2,660,000	2,660,000	-	-	-	-	-	2,660,000
Solid waste service fees	-	-	3,000,000	3,000,000	-	-	-	-	-	3,000,000
Swimming pool fees	-	-	864,000	864,000	-	-	-	-	-	864,000
Investment earnings	657,000	20,000	40,000	717,000	-	75,000	-	-	75,000	792,000
Charge for services	2,011,000	63,000	-	2,074,000	-	-	-	-	-	2,074,000
Other revenue	3,052,500	2,126,300	39,500	5,218,300	122,000	6,848,900	-	-	6,970,900	12,189,200
Total revenues	43,834,400	4,459,300	6,603,500	54,897,200	1,285,600	6,923,900	9,623,000	3,604,400	21,436,900	76,334,100
Expenditures:										
<i>Operating</i>										
Public Safety	20,678,500	266,200	-	20,944,700	-	-	-	-	-	20,944,700
Parks and Recreation	4,615,500	35,000	882,200	5,532,700	-	-	-	-	-	5,532,700
Community Development	1,402,000	-	-	1,402,000	-	-	-	-	-	1,402,000
Public Service	2,433,100	2,424,900	4,945,400	9,803,400	-	75,000	-	-	75,000	9,878,400
Administrative Direction	3,325,200	-	-	3,325,200	-	-	-	-	-	3,325,200
Administrative Support	7,191,300	48,400	-	7,239,700	50,000	-	10,600	1,297,600	1,358,200	8,597,900
General Administration	2,779,400	-	-	2,779,400	-	-	-	-	-	2,779,400
<i>Capital outlay</i>										
Capital equipment	67,600	1,400,000	100,000	1,567,600	1,416,600	-	-	-	1,416,600	2,984,200
Capital improvements - CIP	-	1,400,000	804,000	2,204,000	-	19,061,800	-	-	19,061,800	21,265,800
Capital improvements - Community Center	-	-	-	-	-	64,669,400	-	-	64,669,400	64,669,400
Capital improvements - TIF	-	-	-	-	-	-	-	17,250,000	17,250,000	17,250,000
<i>Debt service</i>										
Debt payments	-	-	18,900	18,900	-	-	10,578,600	-	10,578,600	10,597,500
Debt issuance costs	-	-	-	-	-	861,800	-	335,800	1,197,600	1,197,600
Total expenditures	42,492,600	5,574,500	6,750,500	54,817,600	1,466,600	84,668,000	10,589,200	18,883,400	115,607,200	170,424,800
Net revenue over/(under) expenditures	1,341,800	(1,115,200)	(147,000)	79,600	(181,000)	(77,744,100)	(966,200)	(15,279,000)	(94,170,300)	(94,090,700)
Other financing sources/(uses) and intra-city services										
Proceeds of bonds/notes	-	-	-	-	-	58,531,200	3,306,100	17,593,800	79,431,100	79,431,100
Intra-city services	66,000	(5,000)	(61,000)	-	-	-	-	-	-	-
Transfer/Advance in	4,308,100	-	-	4,308,100	315,000	8,968,400	7,854,000	-	17,137,400	21,445,500
Transfer/Advance out	(11,453,300)	-	(157,800)	(11,611,100)	-	(220,300)	(8,190,000)	(1,424,100)	(9,834,400)	(21,445,500)
Total other financing sources/(uses) and intra-city services	(7,079,200)	(5,000)	(218,800)	(7,303,000)	315,000	67,279,300	2,970,100	16,169,700	86,734,100	79,431,100
Net change in fund balance	(5,737,400)	(1,120,200)	(365,800)	(7,223,400)	134,000	(10,464,800)	2,003,900	890,700	(7,436,200)	(14,659,600)
Beginning balance	34,487,588	4,507,450	7,570,422	46,565,460	1,340,012	17,521,867	17,333,391	3,875,308	40,070,578	86,636,038
Anticipated appropriation lapses (3%)	1,251,000	-	-	1,251,000	-	-	-	-	-	1,251,000
Ending balance	\$ 30,001,188	\$ 3,387,250	\$ 7,204,622	\$ 40,593,060	\$ 1,474,012	\$ 7,057,067	\$ 19,337,291	\$ 4,766,008	\$ 32,634,378	# \$ 73,227,438

Note: The General Operations balance includes the General Fund reserve of: \$ 12,514,500

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 2022.

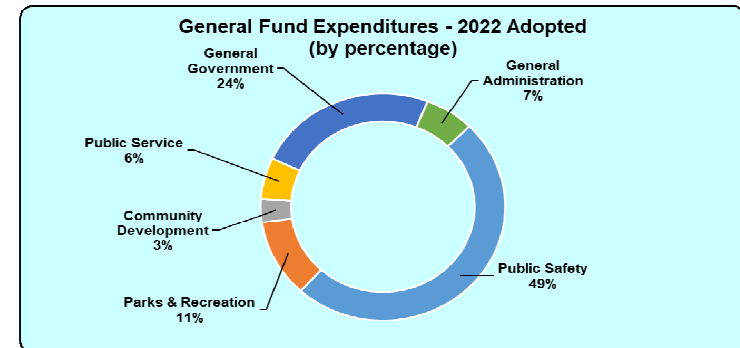
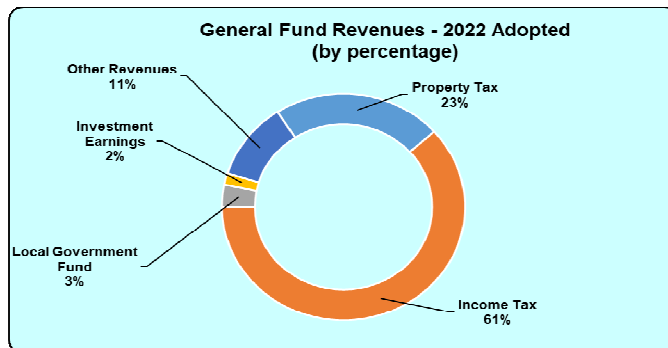
FUND SUMMARIES - Operations - General

2022 ADOPTED 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	\$ 24,744,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,744,700
Property tax	9,072,200	-	-	-	-	3,005,000	12,077,200
Local government fund	1,292,000	-	-	-	-	-	1,292,000
Investment earnings	650,000	-	-	7,000	-	-	657,000
Charge for services	1,386,000	625,000	-	-	-	-	2,011,000
Other revenue	3,042,500	-	-	10,000	-	-	3,052,500
Total revenues	40,187,400	625,000	-	17,000	-	3,005,000	43,834,400
Expenditures:							
<i>Operating</i>							
Public Safety	20,538,500	140,000	-	-	-	-	20,678,500
Parks and Recreation	4,615,500	-	-	-	-	-	4,615,500
Community Development	1,402,000	-	-	-	-	-	1,402,000
Public Service	2,433,100	-	-	-	-	-	2,433,100
Administrative Direction	2,825,200	-	-	-	500,000	-	3,325,200
Administrative Support	7,171,300	-	20,000	-	-	-	7,191,300
General administration	2,729,400	-	-	50,000	-	-	2,779,400
<i>Capital outlay</i>							
Capital equipment	-	67,600	-	-	-	-	67,600
Total expenditures	41,715,000	207,600	20,000	50,000	500,000	-	42,492,600
Net revenue over/(under) expenditures	(1,527,600)	417,400	(20,000)	(33,000)	(500,000)	3,005,000	1,341,800
Other financing sources/(uses) and intra-city services							
Intra-city services	66,000	-	-	-	-	-	66,000
Transfers/Advances in**	3,723,100	65,000	20,000	-	500,000	-	4,308,100
Transfers/Advances out	(8,218,400)	(434,900)	-	-	-	(2,800,000)	(11,453,300)
Total other financing sources(uses) and intra-city services	(4,429,300)	(369,900)	20,000	-	500,000	(2,800,000)	(7,079,200)
Net change in fund balance	(5,956,900)	47,500	-	(33,000)	-	205,000	(5,737,400)
Beginning balance	28,445,687	293,019	86,900	888,532	1,251,709	3,521,741	34,487,588
Anticipated appropriation lapses	1,251,000	-	-	-	-	-	1,251,000
Ending balance	\$ 23,739,787	\$ 340,519	\$ 86,900	\$ 855,532	\$ 1,251,709	\$ 3,726,741	\$ 30,001,188

FUND SUMMARIES - Operations - General

GENERAL FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Property tax	\$ 6,747,215	\$ 7,544,720	\$ 7,470,324	\$ 7,565,103	\$ 8,945,972	\$ 9,072,200	\$ 9,163,000	\$ 9,621,000	\$ 9,717,000
Income tax	18,794,073	20,751,427	21,415,351	22,062,319	25,886,845	24,744,700	25,762,800	26,833,300	28,324,200
Local government fund	1,011,543	1,071,319	1,137,343	1,189,294	1,263,269	1,292,000	1,339,000	1,339,000	1,339,000
Investment earnings	557,985	815,922	1,094,423	1,053,533	572,006	650,000	657,000	664,000	671,000
Other revenues	4,220,776	3,980,753	5,753,768	3,750,326	4,530,350	4,428,500	4,474,000	8,757,100	8,906,000
<i>Total revenues</i>	<u>31,331,592</u>	<u>34,164,141</u>	<u>36,871,209</u>	<u>35,620,575</u>	<u>41,198,442</u>	<u>40,187,400</u>	<u>41,395,800</u>	<u>47,214,400</u>	<u>48,957,200</u>
Other sources:									
Intra-city services reimbursement:									
Tax Incentive Review Fund	5,000	5,000	5,000	5,000	5,000	5,000	5,000	1,270	-
Sanitary Sewer Fund	22,113	30,798	20,590	15,183	14,076	26,000	26,000	26,000	26,000
Water Surcharge Fund	8,227	7,190	9,084	10,537	4,555	15,000	15,000	15,000	15,000
Stormwater Management Fund	12,675	12,820	16,776	9,857	11,996	20,000	20,000	20,000	20,000
Transfers in from other funds:									
Police and fire pension tax (transfer)	2,223,410	2,321,688	2,427,468	2,022,057	2,573,516	2,800,000	2,907,500	3,033,400	3,175,100
Repayment of previously advanced funds:									
Solid Waste Fund	-	-	125,000	125,000	-	-	-	-	-
Community Fiber Optic Fund	125,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Horizon TIF Fund	-	-	-	375,000	475,000	350,000	-	-	-
Kingsdale Core TIF Fund	200,000	100,000	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
Arlington Centre TIF Fund	-	5,000	-	-	-	-	-	-	-
West Lane - Northwest TIF Fund	-	-	-	-	10,000	64,000	12,000	12,000	12,000
<i>Total other sources</i>	<u>2,596,425</u>	<u>2,582,496</u>	<u>2,943,918</u>	<u>3,121,634</u>	<u>3,314,143</u>	<u>3,789,100</u>	<u>3,222,500</u>	<u>3,245,170</u>	<u>3,386,100</u>
Total revenues and other sources	33,928,017	36,746,637	39,815,127	38,742,209	44,512,585	43,976,500	44,618,300	50,459,570	52,343,300
Other revenues:				2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Licenses and permits				\$ 1,543,737	\$ 1,821,990	\$ 1,450,000	\$ 1,465,000	\$ 1,480,000	\$ 1,495,000
Charges for services				640,587	1,243,684	1,386,000	1,400,000	4,712,600	4,825,400
Fines and forfeitures				177,497	181,155	220,000	222,000	224,000	226,000
Cable TV franchise fees				527,899	491,607	575,000	581,000	587,000	593,000
Hotel tax				133,150	252,120	277,500	280,000	283,000	286,000
Miscellaneous				323,896	237,189	250,000	253,000	1,194,500	1,201,600
Reimbursements				403,560	302,605	270,000	273,000	276,000	279,000
				<u>\$ 3,750,326</u>	<u>\$ 4,530,350</u>	<u>\$ 4,428,500</u>	<u>\$ 4,474,000</u>	<u>\$ 8,757,100</u>	<u>\$ 8,906,000</u>



FUND SUMMARIES - Operations - General

GENERAL FUND									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Expenditures:									
Police Division	\$ 7,911,913	\$ 8,384,662	\$ 8,715,308	\$ 7,614,077	\$ 9,242,102	\$ 10,490,300	\$ 10,726,300	\$ 10,967,600	\$ 11,214,400
Fire Division	8,369,025	8,522,064	8,855,516	7,424,418	9,451,613	10,048,200	10,274,300	10,505,500	10,741,900
Parks and Recreation	3,437,272	3,516,867	3,897,441	3,350,355	3,775,961	4,615,500	4,719,300	7,866,900	8,102,300
Community Development	915,870	926,871	1,046,997	1,144,411	1,106,959	1,402,000	1,433,500	1,465,800	1,498,800
Public Service Administration	850,276	992,228	946,750	988,893	1,065,383	1,117,100	1,142,200	1,167,900	1,194,200
Public Works Division	1,064,899	1,031,484	1,046,912	1,025,265	1,076,044	1,316,000	1,345,600	1,375,900	1,406,900
City Manager	1,193,275	1,285,497	1,025,237	1,211,322	1,319,480	1,527,400	1,561,800	1,596,900	1,632,800
City Attorney	713,905	707,772	688,531	740,298	630,939	848,900	868,000	887,500	907,500
City Clerk	235,370	233,729	246,763	230,289	247,313	299,900	306,600	313,500	320,600
City Council	148,661	137,777	189,394	155,744	127,470	149,000	152,400	155,800	159,300
Finance (including Clerk of Court)	1,283,818	1,393,937	1,277,043	1,264,495	1,149,081	1,444,900	1,477,400	1,510,600	1,544,600
Information Technology	1,080,518	1,175,602	1,311,355	1,338,632	1,290,355	1,484,700	1,518,100	1,552,300	1,587,200
Facilities Maintenance	1,687,272	1,654,793	2,314,523	1,353,851	1,435,089	3,875,700	3,962,900	4,126,800	4,220,920
Board of Health	278,931	297,465	317,117	329,384	336,215	366,000	374,200	382,600	391,200
General Administration	3,271,404	2,439,594	2,614,846	2,696,029	2,458,877	2,729,400	2,790,800	2,853,600	2,917,800
Debt service	-	-	-	172,982	-	-	-	-	-
Total operating expenditures	32,442,409	32,700,342	34,493,733	31,040,445	34,712,881	41,715,000	42,653,400	46,729,200	47,840,420
Net revenue over (under) operating expenditures	1,485,608	4,046,295	5,321,394	7,701,764	9,799,704	2,261,500	1,964,900	3,730,370	4,502,880
Other uses:									
Transfers out to other funds:									
EMS Billing Fund	460,000	-	-	-	-	65,000	65,000	65,000	65,000
Civil Service Fund	25,000	25,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Economic Development Fund	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Street Maintenance & Repair Fund	21,800	225,000	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
Technology Fund	-	100,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Infrastructure Improvement Fund	3,750,000	1,250,000	1,250,000	1,250,000	4,567,500	7,250,000	1,250,000	1,250,000	1,250,000
Estate Tax Capital Projects Fund	-	-	-	-	-	-	-	-	-
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
General Bond Retirement Fund (proposed)	-	-	-	-	-	-	-	1,079,500	1,518,700
Advances out to other funds:									
Solid Waste Fund	-	250,000	-	-	-	-	-	-	-
Horizon TIF Fund	-	-	1,200,000	-	-	-	-	-	-
Lane Avenue Mixed Use TIF Fund	-	-	360,000	-	-	-	-	-	-
Lane Ave TIF Fund	-	-	100,000	-	-	-	-	-	-
West Lane - Northwest TIF Fund	-	218,200	-	-	-	-	-	-	-
Total other sources	4,825,200	2,876,600	3,938,400	2,153,400	5,520,900	8,218,400	2,218,400	3,297,900	3,800,400
Total expenditures and other uses	37,267,609	35,576,942	38,432,133	33,193,845	40,233,781	49,933,400	44,871,800	50,027,100	51,640,820
Excess (def) of revenues and other sources over expenditures and other uses	(3,339,592)	1,169,695	1,382,994	5,548,364	4,278,804	(5,956,900)	(253,500)	432,470	702,480
Fund balances at beginning of year	18,675,380	15,428,143	16,724,553	18,241,143	23,932,314	28,445,687	23,739,787	24,766,287	26,600,757
Lapsed encumbrances/appropriations	92,355	126,715	133,596	142,807	234,569	-	-	-	-
Anticipated appropriation lapses	-	-	-	-	-	1,251,000	1,280,000	1,402,000	1,435,000
Fund balance at end of year	\$ 15,428,143	\$ 16,724,553	\$ 18,241,143	\$ 23,932,314	\$ 28,445,687	\$ 23,739,787	\$ 24,766,287	\$ 26,600,757	\$ 28,738,237
Breakdown of fund balance:									
Restricted ending fund balance**	10,108,868	10,271,280	11,055,615	11,361,773	11,724,300	12,514,500	12,796,020	14,018,760	14,352,126
Unrestricted ending fund balance	5,319,276	6,453,273	7,185,528	12,570,542	16,721,387	11,225,287	11,970,267	12,581,997	14,386,111
Fund balance to operating expenditures	48%	51%	53%	77%	82%	57%	58%	57%	60%

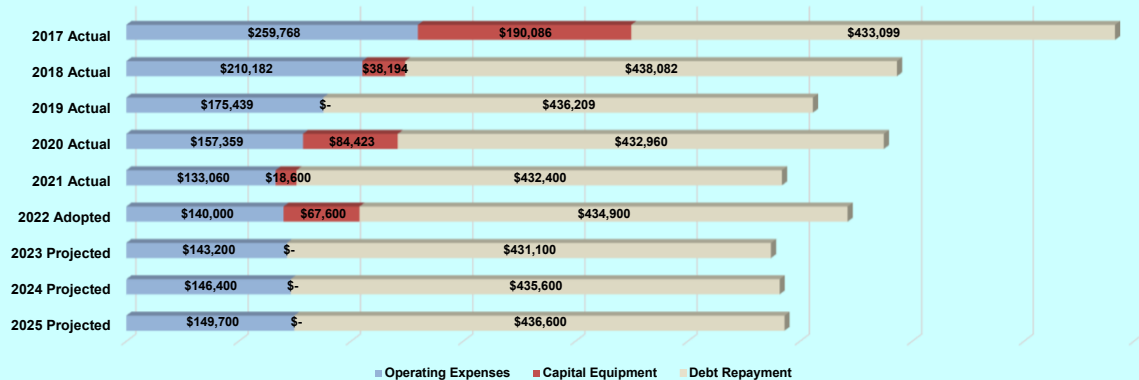
** - Amount represents the contingency reserve required by Council Policy. The amount is equal to 30% of the current year operating budget.

FUND SUMMARIES - Operations - General

EMERGENCY MEDICAL SERVICES (EMS) BILLING FUND

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
EMS fees	\$ 582,701	\$ 714,932	\$ 692,623	\$ 568,186	\$ 638,605	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000
Other revenues	-	10,391	787	19,098	-	-	-	-	-
<i>Total revenues</i>	<u>582,701</u>	<u>725,323</u>	<u>693,410</u>	<u>587,284</u>	<u>638,605</u>	<u>625,000</u>	<u>625,000</u>	<u>625,000</u>	<u>625,000</u>
Other sources:									
Transfers in from other funds:									
General Fund	460,000	-	-	-	-	65,000	65,000	65,000	65,000
<i>Total other sources</i>	<u>460,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>
Total revenues and other sources	<u>1,042,701</u>	<u>725,323</u>	<u>693,410</u>	<u>587,284</u>	<u>638,605</u>	<u>690,000</u>	<u>690,000</u>	<u>690,000</u>	<u>690,000</u>
Expenditures:									
Fire Division									
Operating	173,510	210,182	175,439	157,359	133,060	140,000	143,200	146,400	149,700
Lease payment	190,086	-	-	-	-	-	-	-	-
Capital equipment	259,768	38,194	-	83,423	18,600	67,600	-	-	-
<i>Total expenditures</i>	<u>623,364</u>	<u>248,376</u>	<u>175,439</u>	<u>240,782</u>	<u>151,660</u>	<u>207,600</u>	<u>143,200</u>	<u>146,400</u>	<u>149,700</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	433,099	438,082	436,209	432,960	432,359	434,900	431,100	435,600	436,300
<i>Total other sources</i>	<u>433,099</u>	<u>438,082</u>	<u>436,209</u>	<u>432,960</u>	<u>432,359</u>	<u>434,900</u>	<u>431,100</u>	<u>435,600</u>	<u>436,300</u>
Total expenditures and other uses	<u>1,056,463</u>	<u>686,458</u>	<u>611,648</u>	<u>673,742</u>	<u>584,019</u>	<u>642,500</u>	<u>574,300</u>	<u>582,000</u>	<u>586,000</u>
Excess (def) of revenues and other sources over expenditures and other uses	(13,762)	38,865	81,762	(86,458)	54,586	47,500	115,700	108,000	104,000
Fund balance at beginning of year	216,746	203,353	242,379	324,143	238,304	293,019	340,519	456,219	564,219
Lapsed appropriations	369	161	2	619	129	-	-	-	-
Fund balance at end of year	<u>\$ 203,353</u>	<u>\$ 242,379</u>	<u>\$ 324,143</u>	<u>\$ 238,304</u>	<u>\$ 293,019</u>	<u>\$ 340,519</u>	<u>\$ 456,219</u>	<u>\$ 564,219</u>	<u>\$ 668,219</u>
Outstanding debt balance (including interest)	\$ 4,782,787	\$ 4,344,705	\$ 3,908,496	\$ 3,475,536	\$ 3,043,177	\$ 2,608,277	\$ 2,177,177	\$ 1,741,577	\$ 1,305,277
** Debt matures in 2028									

EMS Billing Fund - Expenditures (by type)



FUND SUMMARIES - Operations - General

CIVIL SERVICE FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Other sources:									
Transfers in from other funds:									
General Fund	\$ 25,000	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<i>Total other sources</i>	<u>25,000</u>	<u>25,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Total revenues and other sources	25,000	25,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Expenditures:									
Operating	6,605	16,752	4,455	5,261	8,950	20,000	20,000	20,000	20,000
<i>Total expenditures</i>	<u>6,605</u>	<u>16,752</u>	<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>
Total expenditures and other uses	6,605	16,752	4,455	5,261	8,950	20,000	20,000	20,000	20,000
Excess (def) of revenues and other sources over expenditures and other uses	18,395	8,248	15,545	14,739	11,050	-	-	-	-
Fund balance at beginning of year	18,923	37,318	45,566	61,111	75,850	86,900	86,900	86,900	86,900
Fund balance at end of year	\$ 37,318	\$ 45,566	\$ 61,111	\$ 75,850	\$ 86,900	\$ 86,900	\$ 86,900	\$ 86,900	\$ 86,900

SELF INSURANCE FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Investment earnings	\$ 7,843	\$ 11,418	\$ 15,008	\$ 12,865	\$ 6,345	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Reimbursements	49,481	48,525	9,836	25,450	44,360	10,000	10,000	10,000	10,000
<i>Total revenues</i>	<u>57,324</u>	<u>59,943</u>	<u>24,844</u>	<u>38,315</u>	<u>50,705</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>
Total revenues and other sources	57,324	59,943	24,844	38,315	50,705	17,000	17,000	17,000	17,000
Expenditures:									
Liability/property damage payments	13,270	31,486	11,938	17,942	40,636	50,000	50,000	50,000	50,000
<i>Total expenditures</i>	<u>13,270</u>	<u>31,486</u>	<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>
Total expenditures and other uses	13,270	31,486	11,938	17,942	40,636	50,000	50,000	50,000	50,000
Excess (def) of revenues and other sources over expenditures and other uses	44,054	28,457	12,906	20,373	10,069	(33,000)	(33,000)	(33,000)	(33,000)
Fund balance at beginning of year	772,673	816,727	845,184	858,090	878,463	888,532	855,532	822,532	789,532
Fund balance at end of year	\$ 816,727	\$ 845,184	\$ 858,090	\$ 878,463	\$ 888,532	\$ 855,532	\$ 822,532	\$ 789,532	\$ 756,532

FUND SUMMARIES - Operations - General

ECONOMIC DEVELOPMENT FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Other revenues	\$ -	\$ -	\$ -	\$ -	\$ 2,456	\$ -	\$ -	\$ -	\$ -
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,456</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	500,000	500,000	500,000	500,000	500,000
<i>Total other sources</i>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
Total revenues and other sources	500,000	500,000	500,000	500,000	502,456	500,000	500,000	500,000	500,000
Expenditures:									
City Manager									
Operating	43,334	19,910	11,365	91,608	6,001	30,600	31,300	32,000	32,700
Contractual incentive payments	95,000	137,859	185,724	200,546	107,636	-	95,000	25,000	-
Clinton Twp. revenue sharing	25,476	-	-	-	-	-	-	-	-
Dublin School revenue sharing	215,829	200,889	41,780	-	-	-	-	-	-
Amount available for current year projects	-	-	-	-	-	469,400	373,700	443,000	467,300
<i>Total expenditures</i>	<u>379,639</u>	<u>358,658</u>	<u>238,869</u>	<u>292,154</u>	<u>113,637</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
Total expenditures and other uses	379,639	358,658	238,869	292,154	113,637	500,000	500,000	500,000	500,000
Excess (def) of revenues and other sources over expenditures and other uses	120,361	141,342	261,131	207,846	388,819	-	-	-	-
Fund balance at beginning of year	90,257	250,618	392,028	653,159	861,005	1,251,709	1,251,709	1,251,709	1,251,709
Lapsed encumbrances	40,000	68	-	-	1,885	-	-	-	-
Fund balance at end of year	\$ 250,618	\$ 392,028	\$ 653,159	\$ 861,005	\$ 1,251,709	\$ 1,251,709	\$ 1,251,709	\$ 1,251,709	\$ 1,251,709

POLICE AND FIRE PENSION FUNDS									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Property tax	\$ 2,743,998	\$ 2,702,496	\$ 2,682,279	\$ 2,714,197	\$ 2,938,677	\$ 3,005,000	\$ 2,807,700	\$ 2,885,000	\$ 2,914,000
<i>Total revenues</i>	<u>2,743,998</u>	<u>2,702,496</u>	<u>2,682,279</u>	<u>2,714,197</u>	<u>2,938,677</u>	<u>3,005,000</u>	<u>2,807,700</u>	<u>2,885,000</u>	<u>2,914,000</u>
Total revenues and other sources	2,743,998	2,702,496	2,682,279	2,714,197	2,938,677	3,005,000	2,807,700	2,885,000	2,914,000
Other uses:									
Transfers out to other funds:									
General Fund	2,223,410	2,321,688	2,427,468	2,022,057	2,573,516	2,800,000	2,907,500	3,033,400	3,175,100
<i>Total other uses</i>	<u>2,223,410</u>	<u>2,321,688</u>	<u>2,427,468</u>	<u>2,022,057</u>	<u>2,573,516</u>	<u>2,800,000</u>	<u>2,907,500</u>	<u>3,033,400</u>	<u>3,175,100</u>
Total expenditures and other uses	2,223,410	2,321,688	2,427,468	2,022,057	2,573,516	2,800,000	2,907,500	3,033,400	3,175,100
Excess (def) of revenues and other sources over expenditures and other uses	520,588	380,808	254,811	692,140	365,161	205,000	(99,800)	(148,400)	(261,100)
Fund balance at beginning of year	1,308,233	1,828,821	2,209,629	2,464,440	3,156,580	3,521,741	3,726,741	3,626,941	3,478,541
Fund balance at end of year	\$ 1,828,821	\$ 2,209,629	\$ 2,464,440	\$ 3,156,580	\$ 3,521,741	\$ 3,726,741	\$ 3,626,941	\$ 3,478,541	\$ 3,217,441



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.

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).

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).

FUND SUMMARIES - Operations - Restricted

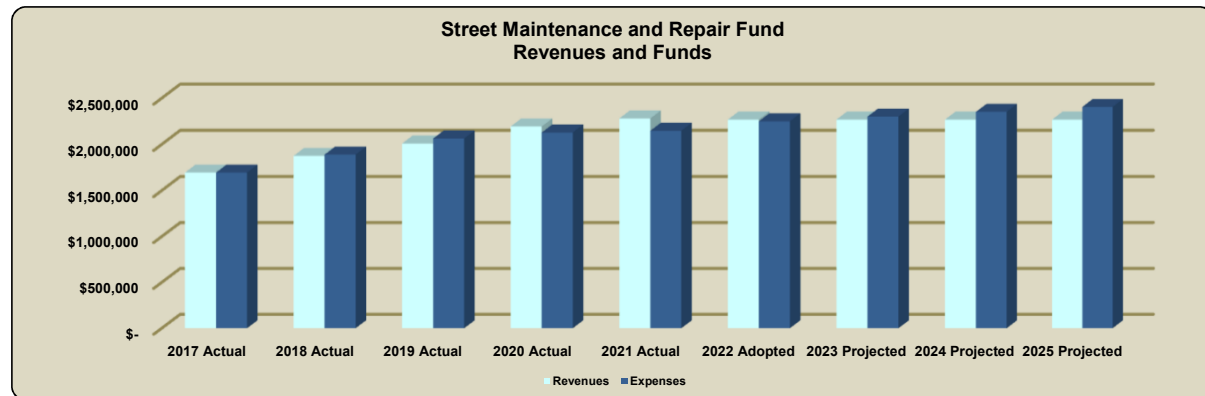
2022 ADOPTED SUMMARY PRESENTATION

	Street Maintenance and Repair <u>Fund</u>	Life Long Learning and Leisure <u>Fund</u>	Tree Planting <u>Fund</u>	Neighborhood Lighting Utility <u>Fund</u>	Clerk of Court <u>Fund</u>	Mayor's Court Computer <u>Fund</u>	Mayor's Court Special Project <u>Fund</u>
Revenues:							
Gas, BMV fees	\$ 2,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	10,000	-	-	4,000	-	-	-
Charge for services	-	-	-	63,000	-	-	-
Other revenue	8,000	-	15,000	-	8,000	8,000	25,000
Total revenues	2,268,000	-	15,000	67,000	8,000	8,000	25,000
Expenditures:							
<i>Operating</i>							
Public Safety	-	-	-	-	-	-	-
Parks and Recreation	-	-	35,000	-	-	-	-
Public Service	2,249,900	-	-	175,000	-	-	-
Administrative support	-	-	-	-	11,000	14,400	23,000
<i>Capital Outlay</i>							
Capital equipment	-	-	-	-	-	-	-
Capital improvements	-	-	-	-	-	-	-
Total expenditures	2,249,900	-	35,000	175,000	11,000	14,400	23,000
Net revenue over/(under) expenditures	18,100	-	(20,000)	(108,000)	(3,000)	(6,400)	2,000
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	18,100	-	(20,000)	(108,000)	(3,000)	(6,400)	2,000
Beginning balance	1,210,917	48,531	96,696	290,114	12,717	35,753	124,084
Ending balance	\$ 1,229,017	\$ 48,531	\$ 76,696	\$ 182,114	\$ 9,717	\$ 29,353	\$ 126,084

Upper Arlington Visitor's Bureau Fund	Tax Incentive Review Fund	Law Enforcement Fund	Enforcement Education Fund	Local Coronavirus Relief Fund	Local Fiscal Recovery Fund	Total Restricted Operations
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000
-	-	6,000	-	-	-	20,000
-	-	-	-	-	-	63,000
92,500	-	115,000	2,500	-	1,852,300	2,126,300
92,500	-	121,000	2,500	-	1,852,300	4,459,300
-	-	263,700	2,500	-	-	266,200
-	-	-	-	-	-	35,000
-	-	-	-	-	-	2,424,900
-	-	-	-	-	-	48,400
-	-	-	-	-	1,400,000	1,400,000
-	-	-	-	-	1,400,000	1,400,000
-	-	263,700	2,500	-	2,800,000	5,574,500
92,500	-	(142,700)	-	-	(947,700)	(1,115,200)
-	(5,000)	-	-	-	-	(5,000)
-	(5,000)	-	-	-	-	(5,000)
92,500	(5,000)	(142,700)	-	-	(947,700)	(1,120,200)
300,110	11,270	514,403	19,942	-	1,842,913	4,507,450
\$ 392,610	\$ 6,270	\$ 371,703	\$ 19,942	\$ -	\$ 895,213	\$ 3,387,250

FUND SUMMARIES - Operations - Restricted

STREET MAINTENANCE AND REPAIR FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Gasoline tax	\$ 1,203,609	\$ 1,173,465	\$ 1,413,646	\$ 1,731,632	\$ 1,795,902	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
Motor vehicle license tax	450,489	449,011	440,700	434,098	462,636	450,000	450,000	450,000	450,000
Investment earnings	8,860	11,241	14,111	15,463	9,440	10,000	10,000	10,000	10,000
Miscellaneous revenues	9,685	7,050	16,149	659	12,214	8,000	8,000	8,000	8,000
Reimbursements	-	9,303	-	11,849	-	-	-	-	-
<i>Total revenues</i>	<u>1,672,643</u>	<u>1,650,070</u>	<u>1,884,606</u>	<u>2,193,701</u>	<u>2,280,192</u>	<u>2,268,000</u>	<u>2,268,000</u>	<u>2,268,000</u>	<u>2,268,000</u>
Other sources:									
Transfers in from other funds:									
General Fund	21,800	225,000	125,000	-	-	-	-	-	-
<i>Total other sources</i>	<u>21,800</u>	<u>225,000</u>	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	<u>1,694,443</u>	<u>1,875,070</u>	<u>2,009,606</u>	<u>2,193,701</u>	<u>2,280,192</u>	<u>2,268,000</u>	<u>2,268,000</u>	<u>2,268,000</u>	<u>2,268,000</u>
Expenditures:									
Public Works Division									
Operating	1,061,496	1,227,672	1,399,123	1,206,921	1,242,841	1,308,700	1,338,100	1,368,200	1,399,000
Capital improvements - CIP	-	-	-	250,000	173,617	-	-	-	-
Public Service Administration									
Operating	633,006	661,489	664,159	657,279	681,705	941,200	962,400	984,100	1,006,200
Capital equipment	-	-	-	14,570	49,050	-	-	-	-
<i>Total expenditures</i>	<u>1,694,502</u>	<u>1,889,161</u>	<u>2,063,282</u>	<u>2,128,770</u>	<u>2,147,213</u>	<u>2,249,900</u>	<u>2,300,500</u>	<u>2,352,300</u>	<u>2,405,200</u>
Total expenditures and other uses	<u>1,694,502</u>	<u>1,889,161</u>	<u>2,063,282</u>	<u>2,128,770</u>	<u>2,147,213</u>	<u>2,249,900</u>	<u>2,300,500</u>	<u>2,352,300</u>	<u>2,405,200</u>
Excess (def) of revenues and other sources over expenditures and other uses	(59)	(14,091)	(53,676)	64,931	132,979	18,100	(32,500)	(84,300)	(137,200)
Fund balance at beginning of year	865,128	899,551	886,446	835,381	919,843	1,210,917	1,229,017	1,196,517	1,112,217
Lapsed encumbrances	34,482	986	2,611	19,531	158,095	-	-	-	-
Fund balance at end of year	<u>\$ 899,551</u>	<u>\$ 886,446</u>	<u>\$ 835,381</u>	<u>\$ 919,843</u>	<u>\$ 1,210,917</u>	<u>\$ 1,229,017</u>	<u>\$ 1,196,517</u>	<u>\$ 1,112,217</u>	<u>\$ 975,017</u>



FUND SUMMARIES - Operations - Restricted

LIFE LONG LEARNING AND LEISURE FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Charges for services	\$ 145,088	\$ 126,656	\$ 112,134	\$ 64,948	\$ 108,146	\$ -	\$ -	\$ -	\$ -
<i>Total revenues</i>	<u>145,088</u>	<u>126,656</u>	<u>112,134</u>	<u>64,948</u>	<u>108,146</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>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	145,088	126,656	112,134	64,948	158,146	-	-	-	-
Expenditures:									
Parks and Recreation	137,471	135,282	135,005	121,993	142,014	-	-	-	-
<i>Total expenditures</i>	<u>137,471</u>	<u>135,282</u>	<u>135,005</u>	<u>121,993</u>	<u>142,014</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures and other uses	137,471	135,282	135,005	121,993	142,014	-	-	-	-
Excess (def) of revenues and other sources over expenditures and other uses	7,617	(8,626)	(22,871)	(57,045)	16,132	-	-	-	-
Fund balance at beginning of year	111,872	120,318	111,692	88,821	31,776	48,531	48,531	48,531	48,531
Lapsed encumbrances	829	-	-	-	623	-	-	-	-
Fund balance at end of year	\$ 120,318	\$ 111,692	\$ 88,821	\$ 31,776	\$ 48,531	\$ 48,531	\$ 48,531	\$ 48,531	\$ 48,531

TREE PLANTING FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Tree planting donations	\$ 26,139	\$ 36,175	\$ 24,147	\$ 11,045	\$ 20,396	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000
<i>Total revenues</i>	<u>26,139</u>	<u>36,175</u>	<u>24,147</u>	<u>11,045</u>	<u>20,396</u>	<u>15,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Total revenues and other sources	26,139	36,175	24,147	11,045	20,396	15,000	20,000	20,000	20,000
Expenditures:									
Parks and Recreation	15,933	26,346	23,458	11,382	20,000	35,000	20,000	20,000	20,000
<i>Total expenditures</i>	<u>15,933</u>	<u>26,346</u>	<u>23,458</u>	<u>11,382</u>	<u>20,000</u>	<u>35,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Total expenditures and other uses	15,933	26,346	23,458	11,382	20,000	35,000	20,000	20,000	20,000
Excess (def) of revenues and other sources over expenditures and other uses	10,206	9,829	689	(337)	396	(20,000)	-	-	-
Fund balance at beginning of year	75,913	86,119	95,948	96,637	96,300	96,696	76,696	76,696	76,696
Fund balance at end of year	\$ 86,119	\$ 95,948	\$ 96,637	\$ 96,300	\$ 96,696	\$ 76,696	\$ 76,696	\$ 76,696	\$ 76,696

FUND SUMMARIES - Operations - Restricted

NEIGHBORHOOD LIGHTING UTILITY FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Investment earnings	\$ 6,075	\$ 7,303	\$ 9,435	\$ 6,841	\$ 3,308	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Maintenance fees	63,346	62,407	63,917	64,384	64,227	63,000	63,000	63,000	63,000
Miscellaneous revenues	-	-	-	-	672	-	-	-	-
<i>Total revenues</i>	<u>69,421</u>	<u>69,710</u>	<u>73,352</u>	<u>71,225</u>	<u>68,207</u>	<u>67,000</u>	<u>67,000</u>	<u>67,000</u>	<u>67,000</u>
Total revenues and other sources	<u>69,421</u>	<u>69,710</u>	<u>73,352</u>	<u>71,225</u>	<u>68,207</u>	<u>67,000</u>	<u>67,000</u>	<u>67,000</u>	<u>67,000</u>
Expenditures:									
Public Service Administration	140,685	70,603	133,661	45,535	247,254	175,000	120,000	123,000	125,000
<i>Total expenditures</i>	<u>140,685</u>	<u>70,603</u>	<u>133,661</u>	<u>45,535</u>	<u>247,254</u>	<u>175,000</u>	<u>120,000</u>	<u>123,000</u>	<u>125,000</u>
Total expenditures and other uses	<u>140,685</u>	<u>70,603</u>	<u>133,661</u>	<u>45,535</u>	<u>247,254</u>	<u>175,000</u>	<u>120,000</u>	<u>123,000</u>	<u>125,000</u>
Excess (def) of revenues and other sources over expenditures and other uses	(71,264)	(893)	(60,309)	25,690	(179,047)	(108,000)	(53,000)	(56,000)	(58,000)
Fund balance at beginning of year	575,937	504,673	503,780	443,471	469,161	290,114	182,114	129,114	73,114
Fund balance at end of year	<u>\$ 504,673</u>	<u>\$ 503,780</u>	<u>\$ 443,471</u>	<u>\$ 469,161</u>	<u>\$ 290,114</u>	<u>\$ 182,114</u>	<u>\$ 129,114</u>	<u>\$ 73,114</u>	<u>\$ 15,114</u>

CLERK OF COURT FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Court fees	\$ 9,300	\$ 9,665	\$ 9,118	\$ 5,307	\$ 6,045	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
<i>Total revenues</i>	<u>9,300</u>	<u>9,665</u>	<u>9,118</u>	<u>5,307</u>	<u>6,045</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
Total revenues and other sources	<u>9,300</u>	<u>9,665</u>	<u>9,118</u>	<u>5,307</u>	<u>6,045</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
Expenditures:									
Finance									
Operating	10,122	11,504	22,010	9,890	9,761	11,000	11,100	11,100	11,100
Capital equipment	13,101	-	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>23,223</u>	<u>11,504</u>	<u>22,010</u>	<u>9,890</u>	<u>9,761</u>	<u>11,000</u>	<u>11,100</u>	<u>11,100</u>	<u>11,100</u>
Total expenditures and other uses	<u>23,223</u>	<u>11,504</u>	<u>22,010</u>	<u>9,890</u>	<u>9,761</u>	<u>11,000</u>	<u>11,100</u>	<u>11,100</u>	<u>11,100</u>
Excess (def) of revenues and other sources over expenditures and other uses	(13,923)	(1,839)	(12,892)	(4,583)	(3,716)	(3,000)	(3,100)	(3,100)	(3,100)
Fund balance at beginning of year	47,827	33,904	32,065	21,016	16,433	12,717	9,717	6,617	3,517
Lapsed encumbrances	-	-	1,843	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 33,904</u>	<u>\$ 32,065</u>	<u>\$ 21,016</u>	<u>\$ 16,433</u>	<u>\$ 12,717</u>	<u>\$ 9,717</u>	<u>\$ 6,617</u>	<u>\$ 3,517</u>	<u>\$ 417</u>

FUND SUMMARIES - Operations - Restricted

MAYOR'S COURT COMPUTER FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Court fees	\$ 9,300	\$ 9,665	\$ 9,117	\$ 5,308	\$ 6,045	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
<i>Total revenues</i>	<u>9,300</u>	<u>9,665</u>	<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>
Total revenues and other sources	9,300	9,665	9,117	5,308	6,045	8,000	8,000	8,000	8,000
Expenditures:									
Finance									
Operating	10,752	7,771	16,636	8,656	13,046	14,400	14,600	14,900	15,200
Capital equipment	13,101	-	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>23,853</u>	<u>7,771</u>	<u>16,636</u>	<u>8,656</u>	<u>13,046</u>	<u>14,400</u>	<u>14,600</u>	<u>14,900</u>	<u>15,200</u>
Total expenditures and other uses	23,853	7,771	16,636	8,656	13,046	14,400	14,600	14,900	15,200
Excess (def) of revenues and other sources over expenditures and other uses	(14,553)	1,894	(7,519)	(3,348)	(7,001)	(6,400)	(6,600)	(6,900)	(7,200)
Fund balance at beginning of year	66,280	51,727	53,621	46,102	42,754	35,753	29,353	22,753	15,853
Fund balance at end of year	\$ 51,727	\$ 53,621	\$ 46,102	\$ 42,754	\$ 35,753	\$ 29,353	\$ 22,753	\$ 15,853	\$ 8,653

MAYOR'S COURT SPECIAL PROJECT FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Court fees	\$ 33,926	\$ 32,870	\$ 30,463	\$ 17,723	\$ 20,194	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Reimbursements/Grants	-	-	10,000	-	10,000	-	-	-	-
<i>Total revenues</i>	<u>33,926</u>	<u>32,870</u>	<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>
Total revenues and other sources	33,926	32,870	40,463	17,723	30,194	25,000	25,000	25,000	25,000
Expenditures:									
Finance									
Operating	12,784	11,869	71,721	17,355	6,324	23,000	23,500	24,000	24,500
Capital equipment	-	22,072	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>12,784</u>	<u>33,941</u>	<u>71,721</u>	<u>17,355</u>	<u>6,324</u>	<u>23,000</u>	<u>23,500</u>	<u>24,000</u>	<u>24,500</u>
Total expenditures and other uses	12,784	33,941	71,721	17,355	6,324	23,000	23,500	24,000	24,500
Excess (def) of revenues and other sources over expenditures and other uses	21,142	(1,071)	(31,258)	368	23,870	2,000	1,500	1,000	500
Fund balance at beginning of year	109,233	130,375	129,304	98,046	98,714	124,084	126,084	127,584	128,584
Lapsed encumbrances	-	-	-	300	1,500	-	-	-	-
Fund balance at end of year	\$ 130,375	\$ 129,304	\$ 98,046	\$ 98,714	\$ 124,084	\$ 126,084	\$ 127,584	\$ 128,584	\$ 129,084

FUND SUMMARIES - Operations - Restricted

UPPER ARLINGTON VISITOR'S BUREAU FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Other revenues	\$ 68,503	\$ 61,069	\$ 65,177	\$ 44,383	\$ 84,040	\$ 92,500	\$ 92,500	\$ 92,500	\$ 92,500
<i>Total revenues</i>	<u>68,503</u>	<u>61,069</u>	<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>
Total revenues and other sources	<u>68,503</u>	<u>61,069</u>	<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>
Expenditures:									
City Manager									
Operating	-	44,049	4,984	12,929	-	-	-	-	-
Capital equipment	-	55,000	-	-	-	-	-	-	-
Information Technology	12,276	23,583	23,455	24,281	24,379	-	-	-	-
<i>Total expenditures</i>	<u>12,276</u>	<u>122,632</u>	<u>28,439</u>	<u>37,210</u>	<u>24,379</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other sources:									
Transfers to other funds:									
General Bond Retirement Fund	-	-	-	-	-	-	-	-	90,000
<i>Total other sources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,000</u>
Total expenditures and other uses	<u>12,276</u>	<u>122,632</u>	<u>28,439</u>	<u>37,210</u>	<u>24,379</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,000</u>
Excess (def) of revenues and other sources over expenditures and other uses	56,227	(61,563)	36,738	7,173	59,661	92,500	92,500	92,500	2,500
Fund balance at beginning of year	201,874	258,101	196,538	233,276	240,449	300,110	392,610	485,110	577,610
Fund balance at end of year	<u>\$ 258,101</u>	<u>\$ 196,538</u>	<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>\$ 580,110</u>

TAX INCENTIVE REVIEW FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Miscellaneous revenues	\$ 4,429	\$ 3,978	\$ 1,500	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total revenues</i>	<u>4,429</u>	<u>3,978</u>	<u>1,500</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	<u>4,429</u>	<u>3,978</u>	<u>1,500</u>	<u>1,000</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	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>5,000</u>	<u>5,000</u>	<u>1,270</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>5,000</u>	<u>5,000</u>	<u>1,270</u>	<u>-</u>
Excess (def) of revenues and other sources over expenditures and other uses	(571)	(1,022)	(3,500)	(4,000)	(5,000)	(5,000)	(5,000)	(1,270)	-
Fund balance at beginning of year	25,363	24,792	23,770	20,270	16,270	11,270	6,270	1,270	-
Fund balance at end of year	<u>\$ 24,792</u>	<u>\$ 23,770</u>	<u>\$ 20,270</u>	<u>\$ 16,270</u>	<u>\$ 11,270</u>	<u>\$ 6,270</u>	<u>\$ 1,270</u>	<u>\$ -</u>	<u>\$ -</u>

FUND SUMMARIES - Operations - Restricted

LAW ENFORCEMENT FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Sale of forfeited property	\$ 34,706	\$ 152,847	\$ 119,841	\$ 120,158	\$ 55,705	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
Investment earnings	8,295	11,212	13,925	10,586	4,283	6,000	6,000	6,000	6,000
Reimbursements	71,348	27,038	27,038	23,734	30,334	5,000	5,000	5,000	5,000
<i>Total revenues</i>	<u>114,349</u>	<u>191,097</u>	<u>160,804</u>	<u>154,478</u>	<u>90,322</u>	<u>121,000</u>	<u>121,000</u>	<u>121,000</u>	<u>121,000</u>
Total revenues and other sources	114,349	191,097	160,804	154,478	90,322	121,000	121,000	121,000	121,000
Expenditures:									
Police Division									
Operating	194,380	194,078	220,108	182,552	221,005	263,700	269,600	275,700	281,900
Capital equipment	28,518	-	46,586	7,300	-	-	-	-	-
<i>Total expenditures</i>	<u>222,898</u>	<u>194,078</u>	<u>266,694</u>	<u>189,852</u>	<u>221,005</u>	<u>263,700</u>	<u>269,600</u>	<u>275,700</u>	<u>281,900</u>
Total expenditures and other uses	222,898	194,078	266,694	189,852	221,005	263,700	269,600	275,700	281,900
Excess (def) of revenues and other sources over expenditures and other uses	(108,549)	(2,981)	(105,890)	(35,374)	(130,683)	(142,700)	(148,600)	(154,700)	(160,900)
Fund balance at beginning of year	897,808	789,259	786,278	680,388	645,014	514,403	371,703	223,103	68,403
Lapsed encumbrances	-	-	-	-	72	-	-	-	-
Fund balance at end of year	\$ 789,259	\$ 786,278	\$ 680,388	\$ 645,014	\$ 514,403	\$ 371,703	\$ 223,103	\$ 68,403	\$ (92,497)

ENFORCEMENT EDUCATION FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Fine revenue	\$ 2,392	\$ 2,465	\$ 1,883	\$ 1,600	\$ 1,196	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
<i>Total revenues</i>	<u>2,392</u>	<u>2,465</u>	<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>
Total revenues and other sources	2,392	2,465	1,883	1,600	1,196	2,500	2,500	2,500	2,500
Expenditures:									
Police Division	644	2,405	1,096	599	620	2,500	2,500	2,500	2,500
<i>Total expenditures</i>	<u>644</u>	<u>2,405</u>	<u>1,096</u>	<u>599</u>	<u>620</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Total expenditures and other uses	644	2,405	1,096	599	620	2,500	2,500	2,500	2,500
Excess (def) of revenues and other sources over expenditures and other uses	1,748	60	787	1,001	576	-	-	-	-
Fund balance at beginning of year	15,770	17,518	17,578	18,365	19,366	19,942	19,942	19,942	19,942
Fund balance at end of year	\$ 17,518	\$ 17,578	\$ 18,365	\$ 19,366	\$ 19,942	\$ 19,942	\$ 19,942	\$ 19,942	\$ 19,942

FUND SUMMARIES - Operations - Restricted

FEMA FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LOCAL CORONAVIRUS RELIEF FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,755</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FUND SUMMARIES - Operations - Restricted

LOCAL FISCAL RECOVERY FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Reimbursements/Grants	\$ -	\$ -	\$ -	\$ -	\$ 1,852,313	\$ 1,852,300	\$ -	\$ -	\$ -
<i>Total revenues</i>	-	-	-	-	1,852,313	1,852,300	-	-	-
Total revenues and other sources	-	-	-	-	1,852,313	1,852,300	-	-	-
Expenditures:									
City Manager	-	-	-	-	9,400	-	-	-	-
Fire Division									
Capital equipment	-	-	-	-	-	1,400,000	-	-	-
Public Works Division									
Capital improvements	-	-	-	-	-	1,400,000	-	-	-
<i>Total expenditures</i>	-	-	-	-	9,400	2,800,000	-	-	-
Total expenditures and other uses	-	-	-	-	9,400	2,800,000	-	-	-
Excess (def) of revenues and other sources over expenditures and other uses	-	-	-	-	1,842,913	(947,700)	-	-	-
Fund balance at beginning of year	-	-	-	-	-	1,842,913	895,213	895,213	895,213
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ 1,842,913	\$ 895,213	\$ 895,213	\$ 895,213	\$ 895,213

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

2022 ADOPTED SUMMARY PRESENTATION

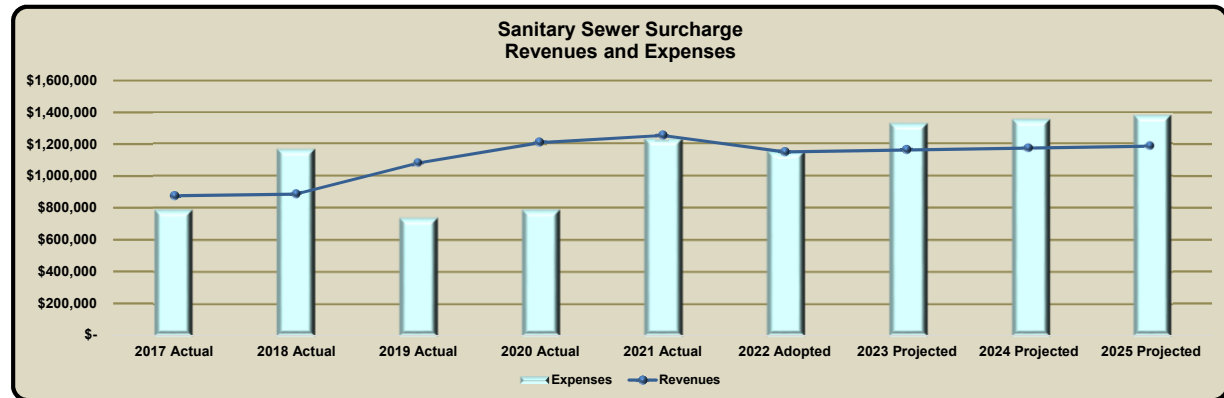
	Solid Waste Management Fund	Sanitary Sewer Surcharge Fund	Water Surcharge Fund	Stormwater Management Fund	Swimming Pool Fund	Total Business Operations
Revenues:						
Water, sewer & stormwater fees	\$ -	\$ 1,151,000	\$ 756,000	\$ 753,000	\$ -	\$ 2,660,000
Solid waste service fees	3,000,000	-	-	-	-	3,000,000
Swimming pool fees	-	-	-	-	864,000	864,000
Investment earnings	15,000	-	-	25,000	-	40,000
Other revenue	38,000	1,500	-	-	-	39,500
Total revenues	3,053,000	1,152,500	756,000	778,000	864,000	6,603,500
Expenditures:						
<i>Operating</i>						
Parks and Recreation	-	-	-	-	882,200	882,200
Public Service	3,061,000	903,600	291,100	689,700	-	4,945,400
<i>Capital outlay</i>						
Capital equipment	-	-	80,000	-	20,000	100,000
Capital improvements	-	215,000	-	589,000	-	804,000
<i>Debt service</i>						
Debt payments	-	-	18,900	-	-	18,900
Total expenditures	3,061,000	1,118,600	390,000	1,278,700	902,200	6,750,500
Net Revenue over/(under) expenditures	(8,000)	33,900	366,000	(500,700)	(38,200)	(147,000)
Other financing sources/(uses) and intra-city services						
Intra-city services	-	(26,000)	(15,000)	(20,000)	-	(61,000)
Transfers/Advances out	-	(7,500)	(87,800)	(62,500)	-	(157,800)
Total other financing sources(uses) and intra-city services	-	(33,500)	(102,800)	(82,500)	-	(218,800)
Net change in fund balance	(8,000)	400	263,200	(583,200)	(38,200)	(365,800)
Beginning balance	1,014,193	1,898,953	1,440,803	2,921,525	294,948	7,570,422
Ending balance	\$ 1,006,193	\$ 1,899,353	\$ 1,704,003	\$ 2,338,325	\$ 256,748	\$ 7,204,622

FUND SUMMARIES - Operations - Business

SOLID WASTE MANAGEMENT FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Sale of stickers	\$ 1,420,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual service fees	829,259	2,738,708	3,003,058	3,033,490	3,022,839	3,000,000	3,000,000	3,000,000	3,000,000
Pass through premium fees	28,000	-	-	-	-	-	-	-	-
Investment earnings	9,295	14,765	25,056	21,010	10,964	15,000	15,000	15,000	15,000
Miscellaneous revenues	-	-	-	-	2,777	38,000	37,900	-	-
Total revenues	2,286,715	2,753,473	3,028,114	3,054,500	3,036,580	3,053,000	3,052,900	3,015,000	3,015,000
Other sources:									
Advances in from other funds:									
General Fund	-	250,000	-	-	-	-	-	-	-
Total other sources	-	250,000	-	-	-	-	-	-	-
Total revenues and other sources	2,286,715	3,003,473	3,028,114	3,054,500	3,036,580	3,053,000	3,052,900	3,015,000	3,015,000
Expenditures:									
Refuse and recycling collection contract	1,777,252	2,818,227	2,789,540	2,778,582	2,806,884	2,800,000	2,800,000	2,800,000	2,800,000
Pass through premium fees	28,000	-	-	-	-	-	-	-	-
Medical exemption fees	6,000	-	-	-	-	-	-	-	-
Recycling disposal fees	238,153	148,542	84,736	93,351	31,334	200,000	200,000	200,000	200,000
Miscellaneous	6,885	6,584	1,959	2,183	2,694	61,000	61,200	10,800	11,000
Sticker refunds	-	32,970	-	-	-	-	-	-	-
Total expenditures	2,056,290	3,006,323	2,876,235	2,874,116	2,840,912	3,061,000	3,061,200	3,010,800	3,011,000
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	2,056,290	3,006,323	3,001,235	2,999,116	2,840,912	3,061,000	3,061,200	3,010,800	3,011,000
Excess (def) of revenues and other sources over expenditures and other uses	230,425	(2,850)	26,879	55,384	195,668	(8,000)	(8,300)	4,200	4,000
Fund balance at beginning of year	436,875	721,751	718,901	749,052	818,525	1,014,193	1,006,193	997,893	1,002,093
Lapsed encumbrances	54,451	-	3,272	14,089	-	-	-	-	-
Fund balance at end of year	\$ 721,751	\$ 718,901	\$ 749,052	\$ 818,525	\$ 1,014,193	\$ 1,006,193	\$ 997,893	\$ 1,002,093	\$ 1,006,093
Balance of amount due to the General Fund	-	250,000	125,000	-	-	-	-	-	-

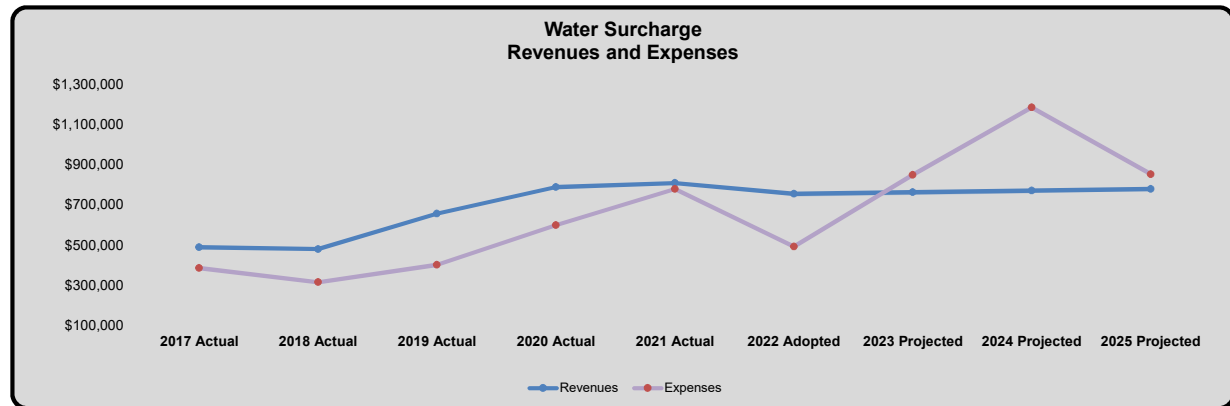
FUND SUMMARIES - Operations - Business

SANITARY SEWER SURCHARGE FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Sewer surcharge	\$ 874,315	\$ 884,959	\$ 1,080,767	\$ 1,209,085	\$ 1,252,812	\$ 1,151,000	\$ 1,163,000	\$ 1,175,000	\$ 1,187,000
Miscellaneous revenues	1,375	1,587	1,931	1,240	2,406	1,500	1,500	1,500	1,500
<i>Total revenues</i>	<u>875,690</u>	<u>886,546</u>	<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>
Total revenues and other sources	875,690	886,546	1,082,698	1,210,325	1,255,218	1,152,500	1,164,500	1,176,500	1,188,500
Expenditures:									
Public Works Division									
Operating	760,515	848,571	712,140	768,472	777,972	903,600	923,900	944,700	966,000
Capital equipment	-	278,628	-	-	42,784	-	-	-	-
Capital improvements - CIP	-	-	-	-	387,621	215,000	369,300	373,700	378,200
Intra-city services	22,113	30,798	20,590	15,183	14,076	26,000	26,000	26,000	26,000
<i>Total expenditures</i>	<u>782,628</u>	<u>1,157,997</u>	<u>732,730</u>	<u>783,655</u>	<u>1,222,453</u>	<u>1,144,600</u>	<u>1,319,200</u>	<u>1,344,400</u>	<u>1,370,200</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	7,507	7,500	7,493	7,516	7,503	7,500	7,600	7,600	7,600
<i>Total other uses</i>	<u>7,507</u>	<u>7,500</u>	<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>
Total expenditures and other uses	790,135	1,165,497	740,223	791,171	1,229,956	1,152,100	1,326,800	1,352,000	1,377,800
Excess (def) of revenues and other sources over expenditures and other uses	85,555	(278,951)	342,475	419,154	25,262	400	(162,300)	(175,500)	(189,300)
Fund balance at beginning of year	1,265,907	1,352,349	1,079,346	1,421,821	1,866,582	1,898,953	1,899,353	1,737,053	1,561,553
Lapsed encumbrances	887	5,948	-	25,607	7,109	-	-	-	-
Fund balance at end of year	\$ 1,352,349	\$ 1,079,346	\$ 1,421,821	\$ 1,866,582	\$ 1,898,953	\$ 1,899,353	\$ 1,737,053	\$ 1,561,553	\$ 1,372,253
Outstanding debt balance (including interest)	\$ 127,592	\$ 120,092	\$ 112,599	\$ 105,083	\$ 97,580	\$ 90,080	\$ 82,480	\$ 74,880	\$ 67,280
** Debt matures in 2034									



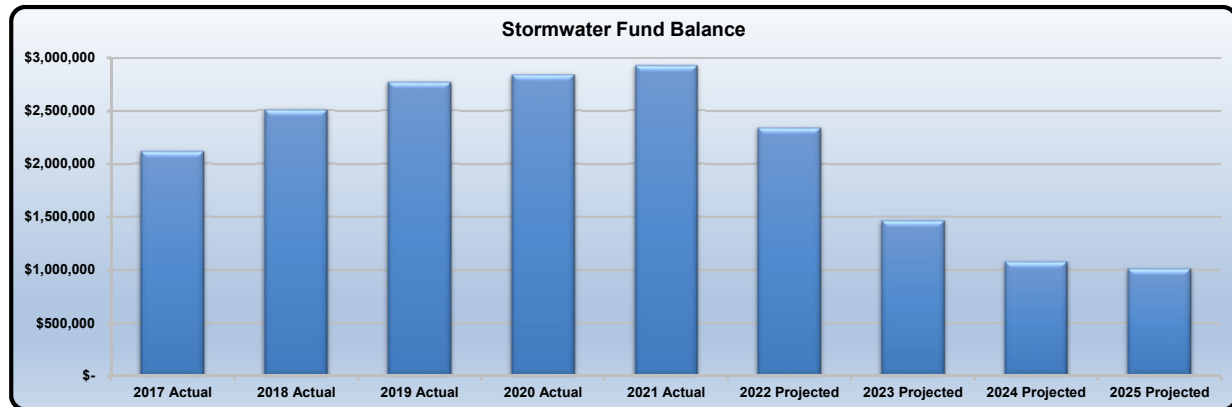
FUND SUMMARIES - Operations - Business

WATER SURCHARGE FUND									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Revenues:									
Water surcharge	\$ 488,644	\$ 479,834	\$ 656,119	\$ 789,904	\$ 809,797	\$ 756,000	\$ 764,000	\$ 772,000	\$ 780,000
<i>Total revenues</i>	<u>488,644</u>	<u>479,834</u>	<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>
Total revenues and other sources	488,644	479,834	656,119	789,904	809,797	756,000	764,000	772,000	780,000
Expenditures:									
Public Works Division									
Operating	269,605	200,352	285,144	492,011	319,479	291,100	297,600	304,300	311,100
Capital equipment	-	-	-	-	-	80,000	-	-	-
Capital improvements - CIP	-	-	-	-	340,000	-	440,000	780,000	440,000
Intra-city services	8,227	7,190	9,084	10,537	4,555	15,000	15,000	15,000	15,000
Debt service on Issue 2 loans	18,869	18,869	18,869	9,435	28,304	18,900	9,400	-	-
<i>Total expenditures</i>	<u>296,701</u>	<u>226,411</u>	<u>313,097</u>	<u>511,983</u>	<u>692,338</u>	<u>405,000</u>	<u>762,000</u>	<u>1,099,300</u>	<u>766,100</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	87,856	87,774	87,684	87,957	87,813	87,800	87,900	88,000	87,900
<i>Total other uses</i>	<u>87,856</u>	<u>87,774</u>	<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>
Total expenditures and other uses	384,557	314,185	400,781	599,940	780,151	492,800	849,900	1,187,300	854,000
Excess (def) of revenues and other sources over expenditures and other uses	104,087	165,649	255,338	189,964	29,646	263,200	(85,900)	(415,300)	(74,000)
Fund balance at beginning of year	676,526	780,777	950,527	1,205,865	1,395,829	1,440,803	1,704,003	1,618,103	1,202,803
Lapsed encumbrances	164	4,101	-	-	15,328	-	-	-	-
Fund balance at end of year	\$ 780,777	\$ 950,527	\$ 1,205,865	\$ 1,395,829	\$ 1,440,803	\$ 1,704,003	\$ 1,618,103	\$ 1,202,803	\$ 1,128,803
Outstanding debt balance (including interest)	1,493,192	1,405,418	1,317,734	1,229,777	1,141,964	1,054,164	966,264	878,264	790,364
** Debt matures in 2034									



FUND SUMMARIES - Operations - Business

STORMWATER MANAGEMENT FUND									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Revenues:									
Stormwater fees	\$ 753,029	\$ 745,603	\$ 765,847	\$ 764,614	\$ 747,851	\$ 753,000	\$ 753,000	\$ 753,000	\$ 753,000
Investment earnings	23,094	33,473	49,506	44,820	23,151	25,000	25,000	25,000	25,000
Miscellaneous revenues	932	-	-	-	802	-	-	-	-
Total revenues	777,055	779,076	815,353	809,434	771,804	778,000	778,000	778,000	778,000
Total revenues and other sources	777,055	779,076	815,353	809,434	771,804	778,000	778,000	778,000	778,000
Expenditures:									
Public Works Division									
Operating	350,596	324,416	481,722	538,981	543,185	689,700	705,000	1,085,100	745,900
Capital equipment	-	-	-	132,338	-	-	-	-	-
Capital improvements - CIP	-	-	-	-	74,700	589,000	864,500	-	15,900
Intra-city services	12,675	12,820	16,776	9,857	11,996	20,000	20,000	20,000	20,000
Total expenditures	363,271	337,236	498,498	681,176	629,881	1,298,700	1,589,500	1,105,100	781,800
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	243,280	62,534	62,468	62,665	62,562	62,500	62,700	62,700	62,600
Total other uses	243,280	62,534	62,468	62,665	62,562	62,500	62,700	62,700	62,600
Total expenditures and other uses	606,551	399,770	560,966	743,841	692,443	1,361,200	1,652,200	1,167,800	844,400
Excess (def) of revenues and other sources over expenditures and other uses	170,504	379,306	254,387	65,593	79,361	(583,200)	(874,200)	(389,800)	(66,400)
Fund balance at beginning of year	1,936,043	2,111,742	2,505,767	2,768,751	2,837,442	2,921,525	2,338,325	1,464,125	1,074,325
Lapsed encumbrances	5,195	14,719	8,597	3,098	4,722	-	-	-	-
Fund balance at end of year	\$ 2,111,742	\$ 2,505,767	\$ 2,768,751	\$ 2,837,442	\$ 2,921,525	\$ 2,338,325	\$ 1,464,125	\$ 1,074,325	\$ 1,007,925
Outstanding debt balance (including interest)	\$ 1,063,812	\$ 1,001,278	\$ 938,810	\$ 876,145	\$ 813,583	\$ 751,083	\$ 688,383	\$ 625,683	\$ 563,083
** Debt matures in 2034									



FUND SUMMARIES - Operations - Business

SWIMMING POOL FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Charges and fees	\$ 711,878	\$ 758,428	\$ 791,691	\$ 198,722	\$ 769,722	\$ 864,000	\$ 864,000	\$ 864,000	\$ 864,000
Miscellaneous revenues	-	-	100	-	-	-	-	-	-
<i>Total revenues</i>	<u>711,878</u>	<u>758,428</u>	<u>791,791</u>	<u>198,722</u>	<u>769,722</u>	<u>864,000</u>	<u>864,000</u>	<u>864,000</u>	<u>864,000</u>
Total revenues and other sources	<u>711,878</u>	<u>758,428</u>	<u>791,791</u>	<u>198,722</u>	<u>769,722</u>	<u>864,000</u>	<u>864,000</u>	<u>864,000</u>	<u>864,000</u>
Expenditures:									
Operating	670,463	675,911	759,499	503,834	715,000	882,200	882,000	901,800	922,100
Capital equipment	16,871	-	-	-	-	20,000	-	-	-
Capital improvements - CIP	-	104,423	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>687,334</u>	<u>780,334</u>	<u>759,499</u>	<u>503,834</u>	<u>715,000</u>	<u>902,200</u>	<u>882,000</u>	<u>901,800</u>	<u>922,100</u>
Total expenditures and other uses	<u>687,334</u>	<u>780,334</u>	<u>759,499</u>	<u>503,834</u>	<u>715,000</u>	<u>902,200</u>	<u>882,000</u>	<u>901,800</u>	<u>922,100</u>
Excess (def) of revenues and other sources over expenditures and other uses	24,544	(21,906)	32,292	(305,112)	54,722	(38,200)	(18,000)	(37,800)	(58,100)
Fund balance at beginning of year	508,896	534,202	513,046	545,338	240,226	294,948	256,748	238,748	200,948
Lapsed encumbrances	762	750	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 534,202</u>	<u>\$ 513,046</u>	<u>\$ 545,338</u>	<u>\$ 240,226</u>	<u>\$ 294,948</u>	<u>\$ 256,748</u>	<u>\$ 238,748</u>	<u>\$ 200,948</u>	<u>\$ 142,848</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

2022 ADOPTED 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 tax	\$ 1,163,600	\$ -	\$ 1,163,600	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	75,000	-	-	-	75,000
Other revenue	-	122,000	122,000	-	-	6,653,400	195,500	6,848,900
Total revenues	1,163,600	122,000	1,285,600	75,000	-	6,653,400	195,500	6,923,900
Expenditures:								
<i>Operating</i>								
Public Service	-	-	-	-	-	-	75,000	75,000
Administrative support	-	50,000	50,000	-	-	-	-	-
<i>Capital outlay</i>								
Capital equipment	1,249,600	167,000	1,416,600	-	-	-	-	-
Capital improvements - CIP	-	-	-	8,944,300	-	10,117,500	-	19,061,800
Capital improvements - Community Center/Offic	-	-	-	57,669,400	-	7,000,000	-	64,669,400
<i>Debt Service:</i>								
Debt issuance costs	-	-	-	861,800	-	-	-	861,800
Total expenditures	1,249,600	217,000	1,466,600	67,475,500	-	17,117,500	75,000	84,668,000
Net revenue over/(under) expenditures	(86,000)	(95,000)	(181,000)	(67,400,500)	-	(10,464,100)	120,500	(77,744,100)
Other financing sources/(uses)								
Proceeds of bonds/notes	-	-	-	58,531,200	-	-	-	58,531,200
Transfer/Advances in	240,000	75,000	315,000	-	-	8,900,000	68,400	8,968,400
Transfers/Advances out	-	-	-	-	-	-	(220,300)	(220,300)
Total other financing sources(uses)	240,000	75,000	315,000	58,531,200	-	8,900,000	(151,900)	67,279,300
Net change in fund balance	154,000	(20,000)	134,000	(8,869,300)	-	(1,564,100)	(31,400)	(10,464,800)
Beginning balance	910,390	429,622	1,340,012	10,043,917	-	7,155,105	322,845	17,521,867
Ending balance	\$ 1,064,390	\$ 409,622	\$ 1,474,012	\$ 1,174,617	\$ -	\$ 5,591,005	\$ 291,445	\$ 7,057,067

FUND SUMMARIES - Capital - Capital Equipment

CAPITAL EQUIPMENT FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Property tax	\$ 857,606	\$ 960,926	\$ 952,078	\$ 962,652	\$ 1,138,443	\$ 1,163,600	\$ 1,175,000	\$ 1,234,000	\$ 1,246,000
Reimbursements/Grants	-	-	39,167	16,043	-	-	-	-	-
<i>Total revenues</i>	<u>857,606</u>	<u>960,926</u>	<u>991,245</u>	<u>978,695</u>	<u>1,138,443</u>	<u>1,163,600</u>	<u>1,175,000</u>	<u>1,234,000</u>	<u>1,246,000</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
<i>Total other sources</i>	<u>-</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>857,606</u>	<u>1,200,926</u>	<u>1,231,245</u>	<u>1,218,695</u>	<u>1,378,443</u>	<u>1,403,600</u>	<u>1,415,000</u>	<u>1,474,000</u>	<u>1,486,000</u>
Expenditures:									
Capital equipment	1,031,938	742,053	1,204,560	1,147,838	1,270,589	1,249,600	-	-	-
<i>Total expenditures</i>	<u>1,031,938</u>	<u>742,053</u>	<u>1,204,560</u>	<u>1,147,838</u>	<u>1,270,589</u>	<u>1,249,600</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures and other uses	<u>1,031,938</u>	<u>742,053</u>	<u>1,204,560</u>	<u>1,147,838</u>	<u>1,270,589</u>	<u>1,249,600</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (def) of revenues and other sources over expenditures and other uses	(174,332)	458,873	26,685	70,857	107,854	154,000	1,415,000	1,474,000	1,486,000
Fund balance at beginning of year	354,212	183,030	656,994	691,940	773,369	910,390	1,064,390	2,479,390	3,953,390
Lapsed encumbrances	3,150	15,091	8,261	10,572	29,167	-	-	-	-
Fund balance at end of year	<u>\$ 183,030</u>	<u>\$ 656,994</u>	<u>\$ 691,940</u>	<u>\$ 773,369</u>	<u>\$ 910,390</u>	<u>\$ 1,064,390</u>	<u>\$ 2,479,390</u>	<u>\$ 3,953,390</u>	<u>\$ 5,439,390</u>

TECHNOLOGY FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Cellular tower rental fees	\$ 71,101	\$ 98,519	\$ 166,044	\$ 122,018	\$ 130,733	\$ 122,000	\$ 122,000	\$ 122,000	\$ 122,000
<i>Total revenues</i>	<u>71,101</u>	<u>98,519</u>	<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>
Other sources:									
Transfers in from other funds:									
General Fund	-	100,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
<i>Total other sources</i>	<u>-</u>	<u>100,000</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>71,101</u>	<u>198,519</u>	<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>
Expenditures:									
Operating	60,192	29,797	70,424	34,859	55,382	50,000	51,100	52,200	53,400
Capital equipment	7,182	100,216	73,295	61,820	58,630	167,000	-	-	-
<i>Total expenditures</i>	<u>67,374</u>	<u>130,013</u>	<u>143,719</u>	<u>96,679</u>	<u>114,012</u>	<u>217,000</u>	<u>51,100</u>	<u>52,200</u>	<u>53,400</u>
Total expenditures and other uses	<u>67,374</u>	<u>130,013</u>	<u>143,719</u>	<u>96,679</u>	<u>114,012</u>	<u>217,000</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	3,727	68,506	97,325	100,339	91,721	(20,000)	145,900	144,800	143,600
Fund balance at beginning of year	67,028	70,755	139,261	236,586	336,925	429,622	409,622	555,522	700,322
Lapsed encumbrances	-	-	-	-	976	-	-	-	-
Fund balance at end of year	<u>\$ 70,755</u>	<u>\$ 139,261</u>	<u>\$ 236,586</u>	<u>\$ 336,925</u>	<u>\$ 429,622</u>	<u>\$ 409,622</u>	<u>\$ 555,522</u>	<u>\$ 700,322</u>	<u>\$ 843,922</u>

FUND SUMMARIES - Capital - Capital Improvements

BONDED IMPROVEMENT FUND									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Revenues:									
Investment earnings	\$ 115,292	\$ 216,453	\$ 398,561	\$ 186,315	\$ 66,977	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Miscellaneous revenues	919	25,125	-	-	-	-	-	-	-
Reimbursements/Grants	-	81,868	168,330	26,291	-	-	-	-	-
<i>Total revenues</i>	<u>116,211</u>	<u>323,446</u>	<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>
Other sources:									
Sale of bonds and notes	9,280,000	9,515,000	5,370,000	15,500,000	-	56,015,000	19,922,000	-	19,181,900
Premium on bonds issued	-	-	84,106	197,083	-	2,516,200	-	-	-
<i>Total other sources</i>	<u>9,280,000</u>	<u>9,515,000</u>	<u>5,454,106</u>	<u>15,697,083</u>	<u>-</u>	<u>58,531,200</u>	<u>19,922,000</u>	<u>-</u>	<u>19,181,900</u>
Total revenues and other sources	9,396,211	9,838,446	6,020,997	15,909,689	66,977	58,606,200	19,997,000	75,000	19,256,900
Expenditures:									
Capital improvements - CIP	10,794,377	8,745,801	5,575,443	9,826,349	8,063,866	8,944,300	8,169,000	11,753,000	10,740,600
Capital improvements - Community Center/Office	-	-	-	-	-	57,669,400	-	-	-
Debt issuance costs	-	-	75,727	197,083	-	861,800	-	-	-
<i>Total expenditures</i>	<u>10,794,377</u>	<u>8,745,801</u>	<u>5,651,170</u>	<u>10,023,432</u>	<u>8,063,866</u>	<u>67,475,500</u>	<u>8,169,000</u>	<u>11,753,000</u>	<u>10,740,600</u>
Total expenditures and other uses	10,794,377	8,745,801	5,651,170	10,023,432	8,063,866	67,475,500	8,169,000	11,753,000	10,740,600
Excess (def) of revenues and other sources over expenditures and other uses	(1,398,166)	1,092,645	369,827	5,886,257	(7,996,889)	(8,869,300)	11,828,000	(11,678,000)	8,516,300
Fund balance at beginning of year	10,078,673	9,140,066	10,821,394	11,721,026	17,618,203	10,043,917	1,174,617	13,002,617	1,324,617
Lapsed encumbrances	459,559	588,683	529,805	10,920	422,603	-	-	-	-
Fund balance at end of year	\$ 9,140,066	\$ 10,821,394	\$ 11,721,026	\$ 17,618,203	\$ 10,043,917	\$ 1,174,617	\$ 13,002,617	\$ 1,324,617	\$ 9,840,917

ESTATE TAX CAPITAL PROJECT FUND									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Revenues:									
Investment earnings	\$ 34,560	\$ 6,796	\$ 12,680	\$ 5,675	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	-	435,164	329	253,769	-	-	-	-	-
Proceeds of grants/loans	2,066	163,133	-	-	-	-	-	-	-
<i>Total revenues</i>	<u>36,626</u>	<u>605,093</u>	<u>13,009</u>	<u>259,444</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	36,626	605,093	13,009	259,444	-	-	-	-	-
Expenditures:									
Capital improvements	1,619,787	173,327	706,550	313,365	94,201	-	-	-	-
<i>Total expenditures</i>	<u>1,619,787</u>	<u>173,327</u>	<u>706,550</u>	<u>313,365</u>	<u>94,201</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures and other uses	1,619,787	173,327	706,550	313,365	94,201	-	-	-	-
Excess (def) of revenues and other sources over expenditures and other uses	(1,583,161)	431,766	(693,541)	(53,921)	(94,201)	-	-	-	-
Fund balance at beginning of year	1,618,165	144,531	725,298	53,921	94,201	-	-	-	-
Lapsed encumbrances	109,527	149,001	22,164	94,201	-	-	-	-	-
Fund balance at end of year	\$ 144,531	\$ 725,298	\$ 53,921	\$ 94,201	\$ -	\$ -	\$ -	\$ -	\$ -

FUND SUMMARIES - Capital - Capital Improvements

INFRASTRUCTURE IMPROVEMENT FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Reimbursements/Grants	\$ 235,160	\$ 1,800,761	\$ 671,666	\$ 1,173,221	\$ 496,919	\$ 5,653,400	\$ 3,767,400	\$ 500,000	\$ 100,000
Donations - Community Center	-	-	-	-	-	1,000,000	2,000,000	2,400,000	-
<i>Total revenues</i>	<u>235,160</u>	<u>1,800,761</u>	<u>671,666</u>	<u>1,173,221</u>	<u>496,919</u>	<u>6,653,400</u>	<u>5,767,400</u>	<u>2,900,000</u>	<u>100,000</u>
Other sources:									
Transfers in from other sources:									
General Fund - CIP	3,750,000	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	-	-	-
Capital Asset Management Fund	2,000,000	2,500,000	2,000,000	2,000,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000
<i>Total other sources</i>	<u>5,750,000</u>	<u>3,750,000</u>	<u>3,250,000</u>	<u>3,250,000</u>	<u>6,217,500</u>	<u>8,900,000</u>	<u>2,900,000</u>	<u>2,900,000</u>	<u>2,900,000</u>
Total revenues and other sources	<u>5,985,160</u>	<u>5,550,761</u>	<u>3,921,666</u>	<u>4,423,221</u>	<u>6,714,419</u>	<u>15,553,400</u>	<u>8,667,400</u>	<u>5,800,000</u>	<u>3,000,000</u>
Expenditures:									
Capital improvements - CIP	4,322,603	7,058,972	3,618,618	3,490,170	3,099,127	10,117,500	5,734,700	4,161,800	3,384,300
Capital improvements - Community Center/Office	-	-	-	-	3,464,228	7,000,000	2,000,000	2,400,000	-
<i>Total expenditures</i>	<u>4,322,603</u>	<u>7,058,972</u>	<u>3,618,618</u>	<u>3,490,170</u>	<u>6,563,355</u>	<u>17,117,500</u>	<u>7,734,700</u>	<u>6,561,800</u>	<u>3,384,300</u>
Total expenditures and other uses	<u>4,322,603</u>	<u>7,058,972</u>	<u>3,618,618</u>	<u>3,490,170</u>	<u>6,563,355</u>	<u>17,117,500</u>	<u>7,734,700</u>	<u>6,561,800</u>	<u>3,384,300</u>
Excess (def) of revenues and other sources over expenditures and other uses	1,662,557	(1,508,211)	303,048	933,051	151,064	(1,564,100)	932,700	(761,800)	(384,300)
Fund balance at beginning of year	4,108,109	5,786,909	4,544,281	5,174,352	6,330,754	7,155,105	5,591,005	6,523,705	5,761,905
Lapsed encumbrances	16,243	265,583	327,023	223,351	673,287	-	-	-	-
Fund balance at end of year	<u>\$ 5,786,909</u>	<u>\$ 4,544,281</u>	<u>\$ 5,174,352</u>	<u>\$ 6,330,754</u>	<u>\$ 7,155,105</u>	<u>\$ 5,591,005</u>	<u>\$ 6,523,705</u>	<u>\$ 5,761,905</u>	<u>\$ 5,377,605</u>

FUND SUMMARIES - Capital - Capital Improvements

COMMUNITY FIBER OPTIC FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
School, Library, City annual payments	\$ 195,516	\$ 195,516	\$ 195,515	\$ 195,516	\$ 195,516	\$ 195,500	\$ 195,500	\$ 195,500	\$ 195,500
<i>Total revenues</i>	<u>195,516</u>	<u>195,516</u>	<u>195,515</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>
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>263,916</u>	<u>263,916</u>	<u>263,915</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>
Expenditures:									
Repairs and maintenance	-	21,196	133,331	34,608	72,876	75,000	30,000	30,000	30,000
Capital improvements	1,261	18,449	-	1,446	828	-	-	-	-
<i>Total expenditures</i>	<u>1,261</u>	<u>39,645</u>	<u>133,331</u>	<u>36,054</u>	<u>73,704</u>	<u>75,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (transfer)	120,298	120,298	120,298	120,298	120,298	120,300	120,300	120,300	120,300
Repayment of previously advanced funds:									
General Fund	125,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
<i>Total other uses</i>	<u>245,298</u>	<u>220,298</u>	<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>
Total expenditures and other uses	<u>246,559</u>	<u>259,943</u>	<u>353,629</u>	<u>256,352</u>	<u>294,002</u>	<u>295,300</u>	<u>250,300</u>	<u>250,300</u>	<u>250,300</u>
Excess (def) of revenues and other sources over expenditures and other uses	17,357	3,973	(89,714)	7,564	(30,086)	(31,400)	13,600	13,600	13,600
Fund balance at beginning of year	344,478	419,785	423,758	345,367	352,931	322,845	291,445	305,045	318,645
Lapsed encumbrances	57,950	-	11,323	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 419,785</u>	<u>\$ 423,758</u>	<u>\$ 345,367</u>	<u>\$ 352,931</u>	<u>\$ 322,845</u>	<u>\$ 291,445</u>	<u>\$ 305,045</u>	<u>\$ 318,645</u>	<u>\$ 332,245</u>
<i>Balance of amount due to the General Fund</i>	<i>\$ 1,875,000</i>	<i>\$ 1,775,000</i>	<i>\$ 1,675,000</i>	<i>\$ 1,575,000</i>	<i>\$ 1,475,000</i>	<i>\$ 1,375,000</i>	<i>\$ 1,275,000</i>	<i>\$ 1,175,000</i>	<i>\$ 1,075,000</i>
<i>Outstanding debt balance (including interest)</i>	<i>\$ 962,386</i>	<i>\$ 842,088</i>	<i>\$ 721,790</i>	<i>\$ 601,492</i>	<i>\$ 481,194</i>	<i>\$ 360,894</i>	<i>\$ 240,594</i>	<i>\$ 120,294</i>	<i>\$ -</i>
<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 on 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)

2022 ADOPTED SUMMARY PRESENTATION

	General Bond Retirement <u>Fund</u>	Capital Asset Management <u>Fund</u>	Total Debt and Capital Asset Management <u>Management</u>	Horizon TIF <u>Fund</u>	Kingsdale West TIF <u>Fund</u>	Kingsdale Core TIF <u>Fund</u>	Arlington Crossing TIF <u>Fund</u>
Revenues:							
Income tax	\$ -	\$ 9,623,000	\$ 9,623,000	\$ -	\$ -	\$ -	\$ -
Payments in lieu of taxes	-	-	-	437,300	50,500	1,028,000	179,200
Other revenue	-	-	-	-	-	-	-
Total revenues	-	9,623,000	9,623,000	437,300	50,500	1,028,000	179,200
Expenditures:							
<i>Operating</i>							
Administrative support	10,600	-	10,600	15,000	1,000	550,100	5,000
<i>Capital Outlay</i>							
Capital improvements - TIF	-	-	-	-	-	-	-
<i>Debt service</i>							
Debt payments	10,578,600	-	10,578,600	-	-	-	-
Debt issuance costs	-	-	-	-	-	-	-
Total expenditures	10,589,200	-	10,589,200	15,000	1,000	550,100	5,000
Net revenue over/(under) expenditures	(10,589,200)	9,623,000	(966,200)	422,300	49,500	477,900	174,200
Other financing sources/(uses)							
Proceeds of bonds/notes	3,306,100	-	3,306,100	-	-	-	-
Transfer/Advances in	7,854,000	-	7,854,000	-	-	-	-
Transfers/Advances out	-	(8,190,000)	(8,190,000)	(350,000)	-	(478,000)	-
Total other financing sources(uses)	11,160,100	(8,190,000)	2,970,100	(350,000)	-	(478,000)	-
Net change in fund balance	570,900	1,433,000	2,003,900	72,300	49,500	(100)	174,200
Beginning balance	3,140,585	14,192,806	17,333,391	835,861	336,309	556,022	1,074,907
Ending balance	\$ 3,711,485	\$ 15,625,806	\$ 19,337,291	\$ 908,161	\$ 385,809	\$ 555,922	\$ 1,249,107

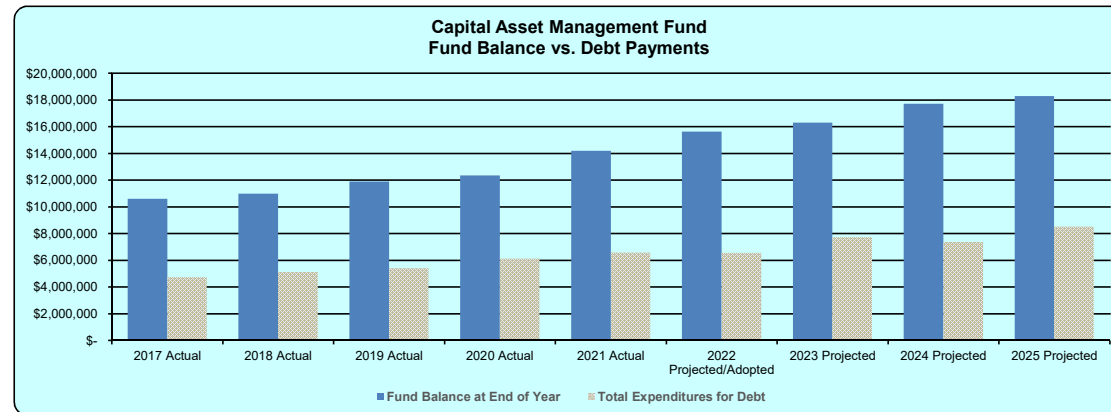
Lane Ave TIF Fund	Riverside North TIF Fund	Riverside South TIF Fund	Lane Ave Mixed Use TIF Fund	Tremont Road TIF Fund	Arlington Centre TIF Fund	W Lane TIF Fund	Lane Ave II TIF Fund	Gateway TIF Fund	Kingsdale Center TIF Fund	Total Tax Increment Financing
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
158,100	1,800	60,100	1,239,100	56,000	25,400	13,900	355,000	-	-	3,604,400
-	-	-	-	-	-	-	-	-	-	-
158,100	1,800	60,100	1,239,100	56,000	25,400	13,900	355,000	-	-	3,604,400
2,000	100	1,000	546,100	1,000	1,500	500	166,800	5,500	2,000	1,297,600
-	-	-	-	-	-	-	-	-	17,250,000	17,250,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	335,800	335,800
2,000	100	1,000	546,100	1,000	1,500	500	166,800	5,500	17,587,800	18,883,400
156,100	1,700	59,100	693,000	55,000	23,900	13,400	188,200	(5,500)	(17,587,800)	(15,279,000)
-	-	-	-	-	-	-	-	-	17,593,800	17,593,800
-	-	-	-	-	-	-	-	-	-	-
(50,000)	-	-	(432,000)	(50,100)	-	(64,000)	-	-	-	(1,424,100)
(50,000)	-	-	(432,000)	(50,100)	-	(64,000)	-	-	17,593,800	16,169,700
106,100	1,700	59,100	261,000	4,900	23,900	(50,600)	188,200	(5,500)	6,000	890,700
140,635	15,151	158,030	470,295	12,820	90,274	64,468	95,536	25,000	-	3,875,308
\$ 246,735	\$ 16,851	\$ 217,130	\$ 731,295	\$ 17,720	\$ 114,174	\$ 13,868	\$ 283,736	\$ 19,500	\$ 6,000	\$ 4,766,008

FUND SUMMARIES - Capital - Debt and Capital Asset Management

GENERAL BOND RETIREMENT FUND									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Revenues:									
Property tax	\$ 857,607	\$ 480,407	\$ 380,755	\$ 384,962	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	94,142	89,402	1,025	296	549	-	106,900	125,100	293,600
Total revenues	951,749	569,809	381,780	385,258	549	-	106,900	125,100	293,600
Other sources:									
Sale of bonds and notes (current)	-	-	1,781,000	-	-	-	-	-	-
Premium on bonds issued (current)	457,855	483,931	503,719	961,269	2,265,424	-	-	-	-
Proceeds from bonds refunded (current)	-	-	-	14,034,260	-	-	-	-	-
Premium on bonds refunded (current)	-	-	-	759,754	-	-	-	-	-
Sale of bonds and notes (proposed)	-	-	-	-	-	1,477,100	946,900	-	-
Premium on bonds issued (proposed)	-	-	-	-	-	1,829,000	-	-	-
Transfers in from other funds:									
For current outstanding debt:									
General Fund	-	-	-	-	-	-	-	-	63,300
EMS Billing Fund	433,099	438,082	436,209	432,960	432,359	434,900	431,100	435,600	436,300
Water Surcharge Fund	87,856	87,774	87,684	87,957	87,813	87,800	87,900	88,000	87,900
Sanitary Sewer Surcharge Fund	7,507	7,500	7,493	7,516	7,503	7,500	7,600	7,600	7,600
Stormwater Management Fund	243,280	62,534	62,468	62,665	62,562	62,500	62,700	62,700	62,600
Community Fiber Optic Fund	120,298	120,298	120,298	120,298	120,298	120,300	120,300	120,300	120,300
Capital Asset Management Fund	4,722,700	5,107,875	5,391,034	6,109,784	6,560,592	6,540,000	6,484,300	6,136,900	6,089,300
Kingsdale Core TIF Fund	269,382	269,131	268,850	269,694	269,252	269,000	269,600	269,600	269,400
Lane Avenue Mixed Use TIF Fund	363,231	364,431	360,531	354,184	332,650	332,000	335,000	333,000	331,000
Lane Avenue II TIF Fund	-	-	-	-	-	-	830,100	838,600	847,200
Gateway TIF Fund	-	-	-	-	-	-	-	202,700	919,700
For proposed debt issuances:									
General Fund	-	-	-	-	-	-	-	1,079,500	1,518,700
Capital Asset Management Fund	-	-	-	-	-	-	1,223,000	1,223,000	2,419,200
Horizon Tax Incentive Fund	-	-	-	-	-	-	-	-	425,800
Kingsdale West TIF Fund	-	-	-	-	-	-	-	50,000	50,000
Kingsdale Core TIF Fund	-	-	-	-	-	-	-	145,000	145,500
Arlington Crossing TIF Fund	-	-	-	-	-	-	-	-	165,500
Lane Ave TIF Fund	-	-	-	-	-	-	120,500	152,000	152,000
Riverside South TIF Fund	-	-	-	-	-	-	-	-	60,000
Lane Avenue Mixed Use TIF Fund	-	-	-	-	-	-	58,200	26,700	237,600
Arlington Centre TIF Fund	-	-	-	-	-	-	-	8,500	20,000
Kingsdale Center TIF Fund	-	-	-	-	-	-	-	1,393,300	1,339,300
UA Visitor's Bureau Fund	-	-	-	-	-	-	-	-	90,000
Total other sources	6,705,208	6,941,556	9,019,286	23,200,341	10,138,453	11,160,100	10,977,200	12,573,000	15,858,200
Total revenues and other sources	7,656,957	7,511,365	9,401,066	23,585,599	10,139,002	11,160,100	11,084,100	12,698,100	16,151,800
Expenditures:									
Payment to bond escrow agent	-	-	-	14,781,510	-	-	-	-	-
Debt service payments - current debt	7,501,749	6,981,124	7,888,064	9,444,204	8,731,782	9,364,700	9,584,200	9,044,500	9,528,200
Debt service payments - proposed debt	-	-	-	-	-	1,213,900	3,659,800	4,338,900	6,622,600
Debt issuance costs	211,736	152,229	-	-	-	-	-	-	-
Property tax collection fees	11,369	6,230	6,610	5,305	3,604	10,600	10,800	11,000	11,200
Total expenditures	7,724,854	7,139,583	7,894,674	24,231,019	8,735,386	10,589,200	13,254,800	13,394,400	16,162,000
Total expenditures and other uses	7,724,854	7,139,583	7,894,674	24,231,019	8,735,386	10,589,200	13,254,800	13,394,400	16,162,000
Excess (def) of revenues and other sources over expenditures and other uses	(67,897)	371,782	1,506,392	(645,420)	1,403,616	570,900	(2,170,700)	(696,300)	(10,200)
Fund balance at beginning of year	572,112	504,215	875,997	2,382,389	1,736,969	3,140,585	3,711,485	1,540,785	844,485
Fund balance at end of year	\$ 504,215	\$ 875,997	\$ 2,382,389	\$ 1,736,969	\$ 3,140,585	\$ 3,711,485	\$ 1,540,785	\$ 844,485	\$ 834,285

FUND SUMMARIES - Capital - Debt and Capital Asset Management

CAPITAL ASSET MANAGEMENT FUND									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Revenues:									
Income tax	\$ 7,313,595	\$ 7,985,328	\$ 8,306,860	\$ 8,564,805	\$ 10,057,379	\$ 9,623,000	\$ 10,018,900	\$ 10,435,100	\$ 10,721,100
<i>Total revenues</i>	<u>7,313,595</u>	<u>7,985,328</u>	<u>8,306,860</u>	<u>8,564,805</u>	<u>10,057,379</u>	<u>9,623,000</u>	<u>10,018,900</u>	<u>10,435,100</u>	<u>10,721,100</u>
Total revenues and other sources	7,313,595	7,985,328	8,306,860	8,564,805	10,057,379	9,623,000	10,018,900	10,435,100	10,721,100
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (current)	4,722,700	5,107,875	5,391,034	6,109,784	6,560,592	6,540,000	6,484,300	6,136,900	6,089,300
General Bond Retirement Fund (proposed)	-	-	-	-	-	-	1,223,000	1,223,000	2,419,200
Infrastructure Fund	2,000,000	2,500,000	2,000,000	2,000,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000
<i>Total other uses</i>	<u>6,722,700</u>	<u>7,607,875</u>	<u>7,391,034</u>	<u>8,109,784</u>	<u>8,210,592</u>	<u>8,190,000</u>	<u>9,357,300</u>	<u>9,009,900</u>	<u>10,158,500</u>
Total expenditures and other uses	6,722,700	7,607,875	7,391,034	8,109,784	8,210,592	8,190,000	9,357,300	9,009,900	10,158,500
Excess (def) of revenues and other sources over expenditures and other uses	590,895	377,453	915,826	455,021	1,846,787	1,433,000	661,600	1,425,200	562,600
Fund balance at beginning of year	10,006,824	10,597,719	10,975,172	11,890,998	12,346,019	14,192,806	15,625,806	16,287,406	17,712,606
Fund balance at end of year	\$ 10,597,719	\$ 10,975,172	\$ 11,890,998	\$ 12,346,019	\$ 14,192,806	\$ 15,625,806	\$ 16,287,406	\$ 17,712,606	\$ 18,275,206
<i>Debt coverage</i>	3.67	3.64	3.58	3.35	3.41	3.64	3.33	3.75	3.45



FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

HORIZON TAX INCENTIVE FUND									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Revenues:									
Payment in lieu of taxes	\$ 352,757	\$ 354,132	\$ 346,423	\$ 438,659	\$ 498,418	\$ 437,300	\$ 417,100	\$ 421,300	\$ 425,500
Reimbursements	-	-	-	-	111,657	-	-	-	-
<i>Total revenues</i>	<u>352,757</u>	<u>354,132</u>	<u>346,423</u>	<u>438,659</u>	<u>610,075</u>	<u>437,300</u>	<u>417,100</u>	<u>421,300</u>	<u>425,500</u>
Other sources:									
Advances in from other funds:									
General Fund	-	-	1,200,000	-	-	-	-	-	-
<i>Total other sources</i>	<u>-</u>	<u>-</u>	<u>1,200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	352,757	354,132	1,546,423	438,659	610,075	437,300	417,100	421,300	425,500
Expenditures:									
TIF expenses	10,106	8,370	6,633	12,276	11,261	15,000	15,300	15,600	16,000
Capital improvements - CIP	-	-	3,365,807	-	-	-	-	-	-
<i>Total expenditures</i>	<u>10,106</u>	<u>8,370</u>	<u>3,372,440</u>	<u>12,276</u>	<u>11,261</u>	<u>15,000</u>	<u>15,300</u>	<u>15,600</u>	<u>16,000</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (proposed)	-	-	-	-	-	-	-	-	425,800
Repayment of previously advanced funds:									
General Fund	-	-	-	375,000	475,000	350,000	-	-	-
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>375,000</u>	<u>475,000</u>	<u>350,000</u>	<u>-</u>	<u>-</u>	<u>425,800</u>
Total expenditures and other uses	10,106	8,370	3,372,440	387,276	486,261	365,000	15,300	15,600	441,800
Excess (def) of revenues and other sources over expenditures and other uses	342,651	345,762	(1,826,017)	51,383	123,814	72,300	401,800	405,700	(16,300)
Fund balance at beginning of year	1,425,671	1,768,322	2,114,084	288,067	339,450	835,861	908,161	1,309,961	1,715,661
Lapsed encumbrances	-	-	-	-	372,597	-	-	-	-
Fund balance at end of year	\$ 1,768,322	\$ 2,114,084	\$ 288,067	\$ 339,450	\$ 835,861	\$ 908,161	\$ 1,309,961	\$ 1,715,661	\$ 1,699,361
Balance of amount due to the General Fund	\$ -	\$ -	\$ 1,200,000	\$ 825,000	\$ 350,000	\$ -	\$ -	\$ -	\$ -

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

KINGSDALE WEST TIF FUND									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Revenues:									
Payment in lieu of taxes	\$ 42,988	\$ 44,041	\$ 43,943	\$ 44,298	\$ 49,963	\$ 50,500	\$ 51,000	\$ 51,500	\$ 52,000
<i>Total revenues</i>	<u>42,988</u>	<u>44,041</u>	<u>43,943</u>	<u>44,298</u>	<u>49,963</u>	<u>50,500</u>	<u>51,000</u>	<u>51,500</u>	<u>52,000</u>
Total revenues and other sources	42,988	44,041	43,943	44,298	49,963	50,500	51,000	51,500	52,000
Expenditures:									
TIF expenses	489	497	496	478	476	1,000	1,000	1,000	1,000
<i>Total expenditures</i>	<u>489</u>	<u>497</u>	<u>496</u>	<u>478</u>	<u>476</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)	-	-	-	-	-	-	-	50,000	50,000
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
Total expenditures and other uses	489	497	496	478	476	1,000	1,000	51,000	51,000
Excess (def) of revenues and other sources over expenditures and other uses	42,499	43,544	43,447	43,820	49,487	49,500	50,000	500	1,000
Fund balance at beginning of year	113,512	156,011	199,555	243,002	286,822	336,309	385,809	435,809	436,309
Fund balance at end of year	\$ 156,011	\$ 199,555	\$ 243,002	\$ 286,822	\$ 336,309	\$ 385,809	\$ 435,809	\$ 436,309	\$ 437,309

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

KINGSDALE CORE TIF FUND									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Revenues:									
Payments in lieu of taxes	\$ 492,417	\$ 525,109	\$ 1,374,422	\$ 1,307,338	\$ 991,815	\$ 1,028,000	\$ 1,038,300	\$ 1,048,700	\$ 1,059,200
<i>Total revenues</i>	<u>492,417</u>	<u>525,109</u>	<u>1,374,422</u>	<u>1,307,338</u>	<u>991,815</u>	<u>1,028,000</u>	<u>1,038,300</u>	<u>1,048,700</u>	<u>1,059,200</u>
Total revenues and other sources	492,417	525,109	1,374,422	1,307,338	991,815	1,028,000	1,038,300	1,048,700	1,059,200
Expenditures:									
TIF expenses	257,817	285,521	744,880	719,022	527,777	550,100	552,700	560,500	566,100
<i>Total expenditures</i>	<u>257,817</u>	<u>285,521</u>	<u>744,880</u>	<u>719,022</u>	<u>527,777</u>	<u>550,100</u>	<u>552,700</u>	<u>560,500</u>	<u>566,100</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (current)	269,382	269,131	268,850	269,694	269,252	269,000	269,600	269,600	269,400
General Bond Retirement Fund (proposed)	-	-	-	-	-	-	-	145,000	145,500
Repayment of previously advanced funds:									
General Fund	200,000	100,000	200,000	309,000	-	209,000	-	-	-
<i>Total other uses</i>	<u>469,382</u>	<u>369,131</u>	<u>468,850</u>	<u>578,694</u>	<u>269,252</u>	<u>478,000</u>	<u>269,600</u>	<u>414,600</u>	<u>414,900</u>
Total expenditures and other uses	727,199	654,652	1,213,730	1,297,716	797,029	1,028,100	822,300	975,100	981,000
Excess (def) of revenues and other sources over expenditures and other uses	(234,782)	(129,543)	160,692	9,622	194,786	(100)	216,000	73,600	78,200
Fund balance at beginning of year	555,247	320,465	190,922	351,614	361,236	556,022	555,922	771,922	845,522
Fund balance at end of year	\$ 320,465	\$ 190,922	\$ 351,614	\$ 361,236	\$ 556,022	\$ 555,922	\$ 771,922	\$ 845,522	\$ 923,722
<i>Balance of amount due to the General Fund</i>	\$ 818,000	\$ 718,000	\$ 518,000	\$ 209,000	\$ 209,000	\$ -	\$ -	\$ -	\$ -
<i>Outstanding debt balance, including interest (current)</i>	\$ 4,578,403	\$ 4,309,272	\$ 4,040,422	\$ 3,770,728	\$ 3,501,476	\$ 3,232,476	\$ 2,962,876	\$ 2,693,276	\$ 2,423,876
<i>** Debt matures in 2034</i>									

ARLINGTON CROSSING TIF FUND									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Revenues:									
Payments in lieu of taxes	\$ 163,109	\$ 152,532	\$ 145,625	\$ 148,465	\$ 173,308	\$ 179,200	\$ 177,200	\$ 179,000	\$ 180,800
<i>Total revenues</i>	<u>163,109</u>	<u>152,532</u>	<u>145,625</u>	<u>148,465</u>	<u>173,308</u>	<u>179,200</u>	<u>177,200</u>	<u>179,000</u>	<u>180,800</u>
Total revenues and other sources	163,109	152,532	145,625	148,465	173,308	179,200	177,200	179,000	180,800
Expenditures:									
TIF expenses	3,495	2,463	2,192	2,339	3,159	5,000	5,100	5,200	5,300
<i>Total expenditures</i>	<u>3,495</u>	<u>2,463</u>	<u>2,192</u>	<u>2,339</u>	<u>3,159</u>	<u>5,000</u>	<u>5,100</u>	<u>5,200</u>	<u>5,300</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (proposed)	-	-	-	-	-	-	-	-	165,500
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>165,500</u>
Total expenditures and other uses	3,495	2,463	2,192	2,339	3,159	5,000	5,100	5,200	170,800
Excess (def) of revenues and other sources over expenditures and other uses	159,614	150,069	143,433	146,126	170,149	174,200	172,100	173,800	10,000
Fund balance at beginning of year	305,516	465,130	615,199	758,632	904,758	1,074,907	1,249,107	1,421,207	1,595,007
Fund balance at end of year	\$ 465,130	\$ 615,199	\$ 758,632	\$ 904,758	\$ 1,074,907	\$ 1,249,107	\$ 1,421,207	\$ 1,595,007	\$ 1,605,007

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

LANE AVENUE TIF FUND									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Revenues:									
Payments in lieu of taxes	\$ 71,928	\$ 116,788	\$ 110,661	\$ 112,180	\$ 156,529	\$ 158,100	\$ 159,700	\$ 161,300	\$ 162,900
<i>Total revenues</i>	<u>71,928</u>	<u>116,788</u>	<u>110,661</u>	<u>112,180</u>	<u>156,529</u>	<u>158,100</u>	<u>159,700</u>	<u>161,300</u>	<u>162,900</u>
Other sources:									
Advances in from other funds:									
General Fund	-	-	100,000	-	-	-	-	-	-
<i>Total other sources</i>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	71,928	116,788	210,661	112,180	156,529	158,100	159,700	161,300	162,900
Expenditures:									
TIF expenses	814	1,973	1,249	1,210	1,665	2,000	2,000	2,000	2,000
Capital improvements - CIP	-	-	575,000	-	-	-	60,000	-	-
Capital improvements - TIF	-	-	-	-	86,135	-	-	-	-
<i>Total other uses</i>	<u>814</u>	<u>1,973</u>	<u>576,249</u>	<u>1,210</u>	<u>87,800</u>	<u>2,000</u>	<u>62,000</u>	<u>2,000</u>	<u>2,000</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (proposed)	-	-	-	-	-	-	120,500	152,000	152,000
Repayment of previously advanced funds:									
General Fund	-	-	-	50,000	-	50,000	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>120,500</u>	<u>152,000</u>	<u>152,000</u>
Total expenditures and other uses	814	1,973	576,249	51,210	87,800	52,000	182,500	154,000	154,000
Excess (def) of revenues and other sources over expenditures and other uses	71,114	114,815	(365,588)	60,970	68,729	106,100	(22,800)	7,300	8,900
Fund balance at beginning of year	190,595	261,709	376,524	10,936	71,906	140,635	246,735	223,935	231,235
Fund balance at end of year	\$ 261,709	\$ 376,524	\$ 10,936	\$ 71,906	\$ 140,635	\$ 246,735	\$ 223,935	\$ 231,235	\$ 240,135
<i>Balance of amount due to the General Fund</i>	\$ -	\$ -	\$ 100,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -

RIVERSIDE NORTH TIF FUND									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Revenues:									
Payments in lieu of taxes	\$ 1,527	\$ 1,457	\$ 1,452	\$ 1,465	\$ 1,844	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
<i>Total revenues</i>	<u>1,527</u>	<u>1,457</u>	<u>1,452</u>	<u>1,465</u>	<u>1,844</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
Total revenues and other sources	1,527	1,457	1,452	1,465	1,844	1,800	1,800	1,800	1,800
Expenditures:									
TIF expenses	17	16	16	16	17	100	100	100	100
<i>Total expenditures</i>	<u>17</u>	<u>16</u>	<u>16</u>	<u>16</u>	<u>17</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Total expenditures and other uses	17	16	16	16	17	100	100	100	100
Excess (def) of revenues and other sources over expenditures and other uses	1,510	1,441	1,436	1,449	1,827	1,700	1,700	1,700	1,700
Fund balance at beginning of year	7,488	8,998	10,439	11,875	13,324	15,151	16,851	18,551	20,251
Fund balance at end of year	\$ 8,998	\$ 10,439	\$ 11,875	\$ 13,324	\$ 15,151	\$ 16,851	\$ 18,551	\$ 20,251	\$ 21,951

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

RIVERSIDE SOUTH TIF FUND									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Revenues:									
Payments in lieu of taxes	\$ 16,731	\$ 22,114	\$ 22,051	\$ 22,228	\$ 59,499	\$ 60,100	\$ 60,700	\$ 61,300	\$ 61,900
<i>Total revenues</i>	<u>16,731</u>	<u>22,114</u>	<u>22,051</u>	<u>22,228</u>	<u>59,499</u>	<u>60,100</u>	<u>60,700</u>	<u>61,300</u>	<u>61,900</u>
Total revenues and other sources	16,731	22,114	22,051	22,228	59,499	60,100	60,700	61,300	61,900
Expenditures:									
TIF expenses	189	250	249	240	566	1,000	1,000	1,000	1,000
<i>Total expenditures</i>	<u>189</u>	<u>250</u>	<u>249</u>	<u>240</u>	<u>566</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)	-	-	-	-	-	-	-	-	60,000
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
Total expenditures and other uses	189	250	249	240	566	1,000	1,000	1,000	61,000
Excess (def) of revenues and other sources over expenditures and other uses	16,542	21,864	21,802	21,988	58,933	59,100	59,700	60,300	900
Fund balance at beginning of year	16,901	33,443	55,307	77,109	99,097	158,030	217,130	276,830	337,130
Fund balance at end of year	\$ 33,443	\$ 55,307	\$ 77,109	\$ 99,097	\$ 158,030	\$ 217,130	\$ 276,830	\$ 337,130	\$ 338,030

LANE AVENUE MIXED USE TIF FUND									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Revenues:									
Payments in lieu of taxes	\$ 484,226	\$ 958,754	\$ 950,375	\$ 790,745	\$ 1,049,962	\$ 1,239,100	\$ 1,073,400	\$ 1,084,100	\$ 1,094,900
<i>Total revenues</i>	<u>484,226</u>	<u>958,754</u>	<u>950,375</u>	<u>790,745</u>	<u>1,049,962</u>	<u>1,239,100</u>	<u>1,073,400</u>	<u>1,084,100</u>	<u>1,094,900</u>
Other sources:									
Advances in from other funds:									
General Fund	-	-	360,000	-	-	-	-	-	-
<i>Total other sources</i>	<u>-</u>	<u>-</u>	<u>360,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	484,226	958,754	1,310,375	790,745	1,049,962	1,239,100	1,073,400	1,084,100	1,094,900
Expenditures:									
TIF expenses	197,295	429,108	425,433	365,876	475,275	546,100	476,200	480,900	485,700
Capital improvements - CIP	-	-	-	-	270,980	-	195,000	-	-
Capital improvements - TIF	-	-	1,163,233	58,431	-	-	-	-	-
<i>Total expenditures</i>	<u>197,295</u>	<u>429,108</u>	<u>1,588,666</u>	<u>424,307</u>	<u>746,255</u>	<u>546,100</u>	<u>671,200</u>	<u>480,900</u>	<u>485,700</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (current)	363,231	364,431	360,531	354,184	332,650	332,000	335,000	333,000	331,000
General Bond Retirement Fund (proposed)	-	-	-	-	-	-	58,200	26,700	237,600
Repayment of previously advanced funds:									
General Fund	-	-	-	60,000	100,000	100,000	100,000	-	-
<i>Total other uses</i>	<u>363,231</u>	<u>364,431</u>	<u>360,531</u>	<u>414,184</u>	<u>432,650</u>	<u>432,000</u>	<u>493,200</u>	<u>359,700</u>	<u>568,600</u>
Total expenditures and other uses	560,526	793,539	1,949,197	838,491	1,178,905	978,100	1,164,400	840,600	1,054,300
Excess (def) of revenues and other sources over expenditures and other uses	(76,300)	165,215	(638,822)	(47,746)	(128,943)	261,000	(91,000)	243,500	40,600
Fund balance at beginning of year	1,196,891	1,120,591	1,285,806	646,984	599,238	470,295	731,295	640,295	883,795
Fund balance at end of year	\$ 1,120,591	\$ 1,285,806	\$ 646,984	\$ 599,238	\$ 470,295	\$ 731,295	\$ 640,295	\$ 883,795	\$ 924,395
<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>	\$ 9,057,562	\$ 8,693,131	\$ 8,332,600	\$ 7,306,950	\$ 6,974,300	\$ 6,642,300	\$ 6,307,300	\$ 5,974,300	\$ 5,643,300
<i>** Debt matures in 2042</i>									

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

TREMONT ROAD TIF FUND									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Revenues:									
Payments in lieu of taxes	\$ -	\$ -	\$ 56,772	\$ 34,394	\$ 17,779	\$ 56,000	\$ 38,600	\$ 39,000	\$ 39,400
<i>Total revenues</i>	-	-	56,772	34,394	17,779	56,000	38,600	39,000	39,400
Total revenues and other sources	-	-	56,772	34,394	17,779	56,000	38,600	39,000	39,400
Expenditures:									
TIF expenses	-	-	641	371	201	1,000	1,000	1,000	1,000
<i>Total expenditures</i>	-	-	641	371	201	1,000	1,000	1,000	1,000
Other uses:									
Repayment of previously advanced funds:									
General Fund	-	-	40,000	40,000	20,000	50,100	37,000	37,500	38,000
<i>Total other uses</i>	-	-	40,000	40,000	20,000	50,100	37,000	37,500	38,000
Total expenditures and other uses	-	-	40,641	40,371	20,201	51,100	38,000	38,500	39,000
Excess (def) of revenues and other sources over expenditures and other uses	-	-	16,131	(5,977)	(2,422)	4,900	600	500	400
Fund balance at beginning of year	5,088	5,088	5,088	21,219	15,242	12,820	17,720	18,320	18,820
Fund balance at end of year	\$ 5,088	\$ 5,088	\$ 21,219	\$ 15,242	\$ 12,820	\$ 17,720	\$ 18,320	\$ 18,820	\$ 19,220
<i>Balance of amount due to the General Fund</i>	\$ 291,135	\$ 291,135	\$ 251,135	\$ 211,135	\$ 191,135	\$ 141,035	\$ 104,035	\$ 66,535	\$ 28,535

ARLINGTON CENTRE TIF FUND									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Revenues:									
Payments in lieu of taxes	\$ -	\$ 24,164	\$ 12,048	\$ 24,883	\$ 37,598	\$ 25,400	\$ 25,700	\$ 26,000	\$ 26,300
<i>Total revenues</i>	-	24,164	12,048	24,883	37,598	25,400	25,700	26,000	26,300
Total revenues and other sources	-	24,164	12,048	24,883	37,598	25,400	25,700	26,000	26,300
Expenditures:									
TIF expenses	-	274	136	1,484	1,706	1,500	1,500	1,500	1,500
<i>Total expenditures</i>	-	274	136	1,484	1,706	1,500	1,500	1,500	1,500
Other uses:									
Repayment of previously advanced funds:									
General Fund	-	5,000	-	-	-	-	-	-	-
Transfers out to other funds:									
General Bond Retirement Fund (proposed)	-	-	-	-	-	-	-	8,500	20,000
<i>Total uses</i>	-	5,000	-	-	-	-	-	8,500	20,000
Total expenditures and other uses	-	5,274	136	1,484	1,706	1,500	1,500	10,000	21,500
Excess (def) of revenues and other sources over expenditures and other uses	-	18,890	11,912	23,399	35,892	23,900	24,200	16,000	4,800
Fund balance at beginning of year	181	181	19,071	30,983	54,382	90,274	114,174	138,374	154,374
Fund balance at end of year	\$ 181	\$ 19,071	\$ 30,983	\$ 54,382	\$ 90,274	\$ 114,174	\$ 138,374	\$ 154,374	\$ 159,174
<i>Balance of amount due to the General Fund</i>	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

WEST LANE - NORTHWEST TIF FUND									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Revenues:									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ 7,046	\$ 13,831	\$ 13,900	\$ 14,000	\$ 14,100	\$ 14,200
<i>Total revenues</i>	-	-	-	7,046	13,831	13,900	14,000	14,100	14,200
Other sources:									
Advances in from General Fund	-	218,200	-	-	-	-	-	-	-
<i>Total other sources</i>	-	218,200	-	-	-	-	-	-	-
Total revenues and other sources	-	218,200	-	7,046	13,831	13,900	14,000	14,100	14,200
Expenditures:									
TIF expenses	-	-	-	76	132	500	500	500	500
Capital improvements - TIF	-	218,200	-	-	-	-	-	-	-
<i>Total expenditures</i>	-	218,200	-	76	132	500	500	500	500
Other uses:									
Repayment of previously advanced funds:									
General Fund	-	-	-	-	10,000	64,000	12,000	12,000	12,000
<i>Total other uses</i>	-	-	-	-	10,000	64,000	12,000	12,000	12,000
Total expenditures and other uses	-	218,200	-	76	10,132	64,500	12,500	12,500	12,500
Excess (def) of revenues and other sources over expenditures and other uses	-	-	-	6,970	3,699	(50,600)	1,500	1,600	1,700
Fund balance at beginning of year	-	-	-	-	6,970	64,468	13,868	15,368	16,968
Anticipated lapse of appropriation	-	-	-	-	53,799	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ 6,970	\$ 64,468	\$ 13,868	\$ 15,368	\$ 16,968	\$ 18,668
<i>Balance of amount due to the General Fund</i>	\$ -	\$ 218,200	\$ 218,200	\$ 218,200	\$ 208,200	\$ 144,200	\$ 132,200	\$ 120,200	\$ 108,200

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

LANE AVENUE II TIF FUND									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Revenues:									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355,000	\$ 1,006,200	\$ 1,016,300	\$ 1,026,500
<i>Total revenues</i>	-	-	-	-	-	355,000	1,006,200	1,016,300	1,026,500
Other sources:									
Premium on bonds issued (current)	-	-	582,314	-	-	-	-	-	-
Sale of bonds and notes	-	-	18,559,000	-	-	-	-	-	-
<i>Total other sources</i>	-	-	19,141,314	-	-	-	-	-	-
Total revenues and other sources	-	-	19,141,314	-	-	355,000	1,006,200	1,016,300	1,026,500
Expenditures:									
TIF expenses	-	-	10,000	500	10,500	166,800	176,100	177,700	179,300
Debt issuance costs	-	-	582,814	-	-	-	-	-	-
Capital improvements - TIF	-	-	18,431,760	5,520	4,684	-	-	-	-
<i>Total expenditures</i>	-	-	19,024,574	6,020	15,184	166,800	176,100	177,700	179,300
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (current)	-	-	-	-	-	-	830,100	838,600	847,200
<i>Total other uses</i>	-	-	-	-	-	-	830,100	838,600	847,200
Total expenditures and other uses	-	-	19,024,574	6,020	15,184	166,800	1,006,200	1,016,300	1,026,500
Excess (def) of revenues and other sources over expenditures and other uses	-	-	116,740	(6,020)	(15,184)	188,200	-	-	-
Fund balance at beginning of year	-	-	-	116,740	110,720	95,536	283,736	283,736	283,736
Fund balance at end of year	\$ -	\$ -	\$ 116,740	\$ 110,720	\$ 95,536	\$ 283,736	\$ 283,736	\$ 283,736	\$ 283,736
<i>Outstanding debt balance (including interest)</i>	\$ -	\$ -	\$ 30,487,300	\$ 30,487,300	\$ 30,487,300	\$ 30,487,300	\$ 29,601,100	\$ 28,687,700	\$ 27,776,100
<i>** Debt matures in 2053</i>									

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

GATEWAY TIF FUND									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Revenues:									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 672,500	\$ 1,397,800
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>672,500</u>	<u>1,397,800</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>-</u>	<u>-</u>	<u>26,246,754</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,246,754</u>	<u>-</u>	<u>-</u>	<u>672,500</u>	<u>1,397,800</u>
Expenditures:									
TIF expenses	-	-	-	-	-	5,500	14,000	470,800	478,100
Debt issuance costs	-	-	-	-	821,754	-	-	-	-
Capital improvements - TIF	-	-	-	-	25,400,000	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<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>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	-	-	-	-	-	-	-	202,700	919,700
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>202,700</u>	<u>919,700</u>
Total expenditures and other uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,221,754</u>	<u>5,500</u>	<u>14,000</u>	<u>673,500</u>	<u>1,397,800</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
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 19,500</u>	<u>\$ 5,500</u>	<u>\$ 4,500</u>	<u>\$ 4,500</u>
Outstanding debt balance (including interest)	\$ -	\$ -	\$ -	\$ -	\$ 42,586,350	\$ 41,737,700	\$ 40,889,050	\$ 40,035,400	\$ 38,656,900
** Debt matures in 2053									

KINGSDALE CENTER TIF FUND									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
Revenues:									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,452,100	\$ 1,959,800
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,452,100</u>	<u>1,959,800</u>
Other sources:									
Sale of bonds and notes (proposed)	-	-	-	-	-	17,593,800	-	-	-
<i>Total other sources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,593,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,593,800</u>	<u>-</u>	<u>1,452,100</u>	<u>1,959,800</u>
Expenditures:									
TIF expenses	-	-	-	-	-	2,000	2,000	60,800	145,400
Debt issuance costs	-	-	-	-	-	335,800	-	-	-
Capital improvements - TIF	-	-	-	-	-	17,250,000	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,587,800</u>	<u>2,000</u>	<u>60,800</u>	<u>145,400</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	-	-	-	-	-	-	-	1,393,300	1,339,300
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,393,300</u>	<u>1,339,300</u>
Total expenditures and other uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,587,800</u>	<u>2,000</u>	<u>1,454,100</u>	<u>1,484,700</u>
Excess (def) of revenues and other sources over expenditures and other uses	-	-	-	-	-	6,000	(2,000)	(2,000)	475,100
Fund balance at beginning of year	-	-	-	-	-	-	6,000	4,000	2,000
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,000</u>	<u>\$ 4,000</u>	<u>\$ 2,000</u>	<u>\$ 477,100</u>



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									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Health care premiums (Employee & City)	\$ 3,157,243	\$ 3,240,408	\$ 2,912,963	\$ 3,154,266	\$ 3,141,684	\$ 3,737,700	\$ 3,999,000	\$ 4,279,000	\$ 4,579,000
Dental premiums	178,812	180,417	182,051	185,134	191,997	210,000	210,000	210,000	210,000
Other reimbursements	34,960	115,225	102,892	196,752	244,606	109,000	112,000	115,000	118,000
<i>Total revenues</i>	<u>3,371,015</u>	<u>3,536,050</u>	<u>3,197,906</u>	<u>3,536,152</u>	<u>3,578,287</u>	<u>4,056,700</u>	<u>4,321,000</u>	<u>4,604,000</u>	<u>4,907,000</u>
Total revenues and other sources	3,371,015	3,536,050	3,197,906	3,536,152	3,578,287	4,056,700	4,321,000	4,604,000	4,907,000
Expenditures:									
Health care payments	2,329,958	2,460,551	2,985,316	2,195,683	2,623,459	2,805,000	3,296,700	3,556,600	3,836,000
Dental insurance payments	183,705	178,760	166,001	158,974	258,535	208,200	212,900	217,700	222,600
Disability payments	-	-	-	-	-	-	-	-	-
Administrative fees	636,947	659,261	740,756	769,014	814,989	793,500	811,400	829,700	848,400
COVID vaccine incentive payments	-	-	-	-	-	250,000	-	-	-
<i>Total expenditures</i>	<u>3,150,610</u>	<u>3,298,572</u>	<u>3,892,073</u>	<u>3,123,671</u>	<u>3,696,983</u>	<u>4,056,700</u>	<u>4,321,000</u>	<u>4,604,000</u>	<u>4,907,000</u>
Total expenditures and other uses	3,150,610	3,298,572	3,892,073	3,123,671	3,696,983	4,056,700	4,321,000	4,604,000	4,907,000
Excess (def) of revenues and other sources over expenditures and other uses	220,405	237,478	(694,167)	412,481	(118,696)	-	-	-	-
Fund balance at beginning of year	2,012,814	2,243,203	2,496,797	1,828,351	2,270,872	2,152,477	2,152,477	2,152,477	2,152,477
Lapsed encumbrances	9,984	16,116	25,721	30,040	301	-	-	-	-
Fund balance at end of year	\$ 2,243,203	\$ 2,496,797	\$ 1,828,351	\$ 2,270,872	\$ 2,152,477	\$ 2,152,477	\$ 2,152,477	\$ 2,152,477	\$ 2,152,477

BWC ADMINISTRATION FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
Revenues:									
Workers compensation premiums	\$ 261,673	\$ 268,172	\$ 278,186	\$ 282,219	\$ 296,517	\$ 315,500	\$ 315,500	\$ 315,500	\$ 315,500
Reimbursements	987	981	-	-	-	-	-	-	-
<i>Total revenues</i>	<u>262,660</u>	<u>269,153</u>	<u>278,186</u>	<u>282,219</u>	<u>296,517</u>	<u>315,500</u>	<u>315,500</u>	<u>315,500</u>	<u>315,500</u>
Total revenues and other sources	262,660	269,153	278,186	282,219	296,517	315,500	315,500	315,500	315,500
Expenditures:									
Workers compensation claims	79,015	76,692	52,871	66,588	84,749	100,000	100,000	100,000	100,000
Administrative fees	91,152	97,183	122,261	111,436	110,725	184,000	188,000	192,000	196,000
<i>Total expenditures</i>	<u>170,167</u>	<u>173,875</u>	<u>175,132</u>	<u>178,024</u>	<u>195,474</u>	<u>284,000</u>	<u>288,000</u>	<u>292,000</u>	<u>296,000</u>
Total expenditures and other uses	170,167	173,875	175,132	178,024	195,474	284,000	288,000	292,000	296,000
Excess (def) of revenues and other sources over expenditures and other uses	92,493	95,278	103,054	104,195	101,043	31,500	27,500	23,500	19,500
Fund balance at beginning of year	488,102	580,595	675,873	788,376	898,227	999,344	1,030,844	1,058,344	1,081,844
Lapsed encumbrances	-	-	9,449	5,656	74	-	-	-	-
Fund balance at end of year	\$ 580,595	\$ 675,873	\$ 788,376	\$ 898,227	\$ 999,344	\$ 1,030,844	\$ 1,058,344	\$ 1,081,844	\$ 1,101,344





CITY COUNCIL

2021 City Council Members



Front Row: (Left to Right): John J. Kulewicz, Michele M. Hoyle, Jim Lynch
Back Row: Brendan T. King (President), Kip Greenhill (Vice President), Michaela Burriss, Brian C. Close

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

City Council						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 54,720	\$ 57,420	\$ 57,060	\$ 58,339	\$ 59,328	\$ 60,300
Retirement	7,661	8,039	8,024	8,167	8,306	8,400
Fringe benefits	83,707	66,178	54,078	50,445	59,637	65,000
Total Personal Services	146,088	131,637	119,162	116,951	127,271	133,700
Materials and supplies	-	65	660	-	-	300
Professional development	-	1,160	150	78	-	1,000
Payment for services	1,359	2,184	45,824	-	-	12,000
Miscellaneous expenditures	1,214	2,731	2,718	3,240	199	2,000
Total Supplies and Services	2,573	6,140	70,232	38,793	199	15,300
Grand Total	\$ 148,661	\$ 137,777	\$ 189,394	\$ 155,744	\$ 127,470	\$ 149,000

CITY ATTORNEY



Authorized Personnel

	2019	2020	2021	2022
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

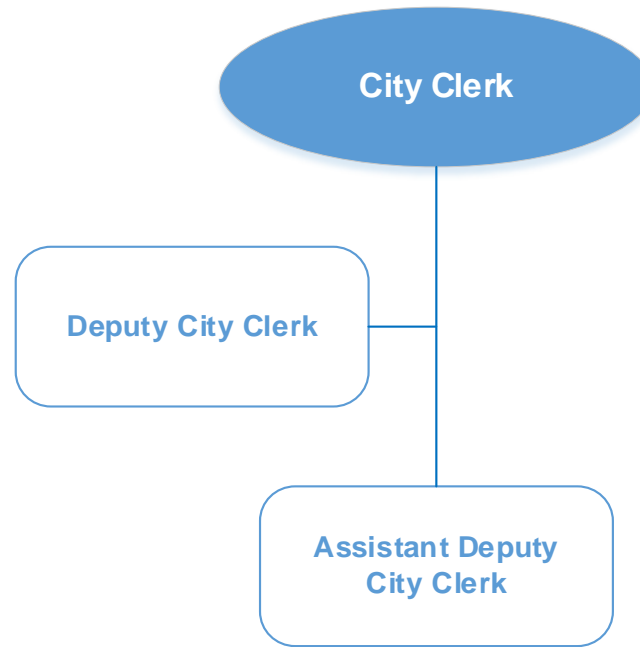
City Attorney - Total						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 446,099	\$ 465,999	\$ 483,597	\$ 499,781	\$ 427,789	\$ 547,300
Retirement	62,378	64,469	66,912	69,877	59,064	76,600
Fringe benefits	75,544	72,850	60,504	64,218	52,662	90,000
Total Personal Services	584,021	603,318	611,013	633,876	539,515	713,900
Materials and supplies	2,658	1,824	855	1,657	352	2,500
Utilities	3,803	3,741	4,516	6,068	3,042	5,000
Maintenance and repairs	139	-	-	-	-	500
Professional development	23,321	18,172	16,917	18,953	15,276	25,000
Professional services	92,755	72,300	48,690	76,111	56,651	90,000
Payment for services	3,465	552	194	923	2,625	5,000
Miscellaneous expenditures	3,743	7,865	6,346	2,781	13,478	7,000
Total Supplies and Services	129,884	104,454	77,518	106,493	91,424	135,000
Grand Total	\$ 713,905	\$ 707,772	\$ 688,531	\$ 740,369	\$ 630,939	\$ 848,900

City Attorney - General Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 446,099	\$ 465,999	\$ 483,597	\$ 499,747	\$ 427,789	\$ 547,300
Retirement	62,378	64,469	66,912	69,877	59,064	76,600
Fringe benefits	75,544	72,850	60,504	64,218	52,662	90,000
Total Personal Services	584,021	603,318	611,013	633,842	539,515	713,900
Materials and supplies	2,658	1,824	855	1,620	352	2,500
Utilities	3,803	3,741	4,516	6,068	3,042	5,000
Maintenance and repairs	139	-	-	-	-	500
Professional development	23,321	18,172	16,917	18,953	15,276	25,000
Consulting services	92,755	72,300	48,690	76,111	56,651	90,000
Payment for services	3,465	552	194	923	2,625	5,000
Miscellaneous expenditures	3,743	7,865	6,346	2,781	13,478	7,000
Total Supplies and Services	129,884	104,454	77,518	106,456	91,424	135,000
Grand Total	\$ 713,905	\$ 707,772	\$ 688,531	\$ 740,298	\$ 630,939	\$ 848,900

City Attorney - Local Coronavirus Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ -	\$ -	\$ -	\$ 34	\$ -	\$ -
Total Personal Services	-	-	-	34	-	-
Materials and supplies	-	-	-	37	-	-
Total Supplies and Services	-	-	-	37	-	-
Grand Total	\$ -	\$ -	\$ -	\$ 71	\$ -	\$ -



CITY CLERK



Authorized Personnel

	2019	2020	2021	2022
Full-Time Budgeted	2.00	2.00	2.00	2.00
FTE	0.63	0.63	0.63	0.63
Total	2.63	2.63	2.63	2.63

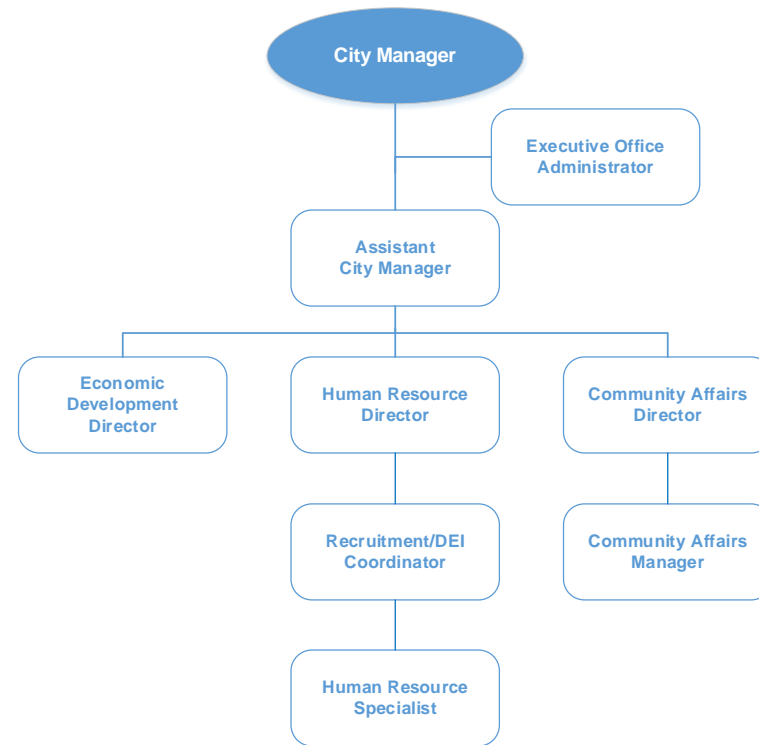
City Clerk - Total						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 150,063	\$ 152,198	\$ 166,165	\$ 161,923	\$ 173,750	\$ 190,700
Retirement	20,975	21,274	23,229	22,539	20,728	26,700
Fringe benefits	28,464	28,121	23,015	23,998	23,596	42,000
Total Personal Services	199,502	201,593	212,409	208,460	218,074	259,400
Materials and supplies	1,944	1,936	2,011	1,053	1,609	2,200
Maintenance and repairs	-	-	-	-	-	300
Professional development	3,815	1,315	1,675	1,253	270	2,000
Professional services	2,600	-	-	-	-	-
Payment for services	26,909	27,657	28,967	19,164	27,124	35,000
Miscellaneous expenditures	600	1,228	1,701	797	236	1,000
Total Supplies and Services	35,868	32,136	34,354	22,267	29,239	40,500
Grand Total	\$ 235,370	\$ 233,729	\$ 246,763	\$ 230,727	\$ 247,313	\$ 299,900

City Clerk - General Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 150,063	\$ 152,198	\$ 166,165	\$ 161,579	\$ 173,750	\$ 190,700
Retirement	20,975	21,274	23,229	22,539	20,728	26,700
Fringe benefits	28,464	28,121	23,015	23,998	23,596	42,000
Total Personal Services	199,502	201,593	212,409	208,116	218,074	259,400
Materials and supplies	1,944	1,936	2,011	1,053	1,609	2,200
Maintenance and repairs	-	-	-	-	-	300
Professional development	3,815	1,315	1,675	1,253	270	2,000
Professional services	2,600	-	-	-	-	-
Payment for services	26,909	27,657	28,967	19,164	27,124	35,000
Miscellaneous expenditures	600	1,228	1,701	703	236	1,000
Total Supplies and Services	35,868	32,136	34,354	22,173	29,239	40,500
Grand Total	\$ 235,370	\$ 233,729	\$ 246,763	\$ 230,289	\$ 247,313	\$ 299,900

City Clerk - Local Coronavirus Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ -	\$ -	\$ -	\$ 344	\$ -	\$ -
Total Personal Services	-	-	-	344	-	-
Miscellaneous expenditures	-	-	-	94	-	-
Total Supplies and Services	-	-	-	94	-	-
Grand Total	\$ -	\$ -	\$ -	\$ 438	\$ -	\$ -



CITY MANAGER



Authorized Personnel

	2019	2020	2021	2022
Full-Time Budgeted	8.00	8.00	8.00	9.00
FTE	0.29	0.29	0.29	0.29
Total	8.29	8.29	8.29	9.29

City Manager - Total						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 796,089	\$ 836,715	\$ 717,829	\$ 860,699	\$ 911,688	\$ 1,042,700
Retirement	110,912	117,126	100,499	120,473	123,844	146,000
Fringe benefits	130,337	141,364	105,983	112,788	94,305	120,700
Total Personal Services	1,037,338	1,095,205	924,311	1,093,960	1,129,837	1,309,400
Materials and supplies	3,763	2,441	3,585	1,246	974	6,000
Uniforms and clothing	48	-	-	-	-	-
Utilities	4,689	6,317	4,879	3,871	3,761	5,700
Maintenance and repairs	2,241	2,407	2,676	1,334	698	3,000
Professional development	59,469	38,910	30,229	18,891	19,125	56,900
Consulting services	73,120	111,784	9,586	125,870	109,865	121,500
Payment for services	51,170	44,480	55,947	56,120	59,509	66,500
Miscellaneous expenditures	341,076	386,660	237,877	215,477	118,748	458,400
Total Supplies and Services	535,576	592,999	344,779	422,809	312,680	718,000
Grand Total	\$ 1,572,914	\$ 1,688,204	\$ 1,269,090	\$ 1,516,769	\$ 1,442,517	\$ 2,027,400

City Manager - General Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 796,089	\$ 836,715	\$ 717,829	\$ 860,699	\$ 911,688	\$ 1,042,700
Retirement	110,912	117,126	100,499	120,473	123,844	146,000
Fringe benefits	130,337	141,364	105,983	112,788	94,305	120,700
Total Personal Services	1,037,338	1,095,205	924,311	1,093,960	1,129,837	1,309,400
Materials and supplies	3,763	2,391	3,585	1,002	945	6,000
Uniforms and clothing	48	-	-	-	-	-
Utilities	4,689	5,393	4,363	3,371	3,271	5,100
Maintenance and repairs	2,241	2,407	2,676	1,334	698	3,000
Professional development	44,012	20,760	21,843	15,538	13,733	41,900
Consulting services	48,120	110,998	9,586	40,000	109,865	106,500
Payment for services	48,615	44,480	53,484	54,115	59,419	51,500
Miscellaneous expenditures	4,449	3,863	5,389	2,002	1,712	4,000
Total Supplies and Services	155,937	190,292	100,926	117,362	189,643	218,000
Grand Total	\$ 1,193,275	\$ 1,285,497	\$ 1,025,237	\$ 1,211,322	\$ 1,319,480	\$ 1,527,400

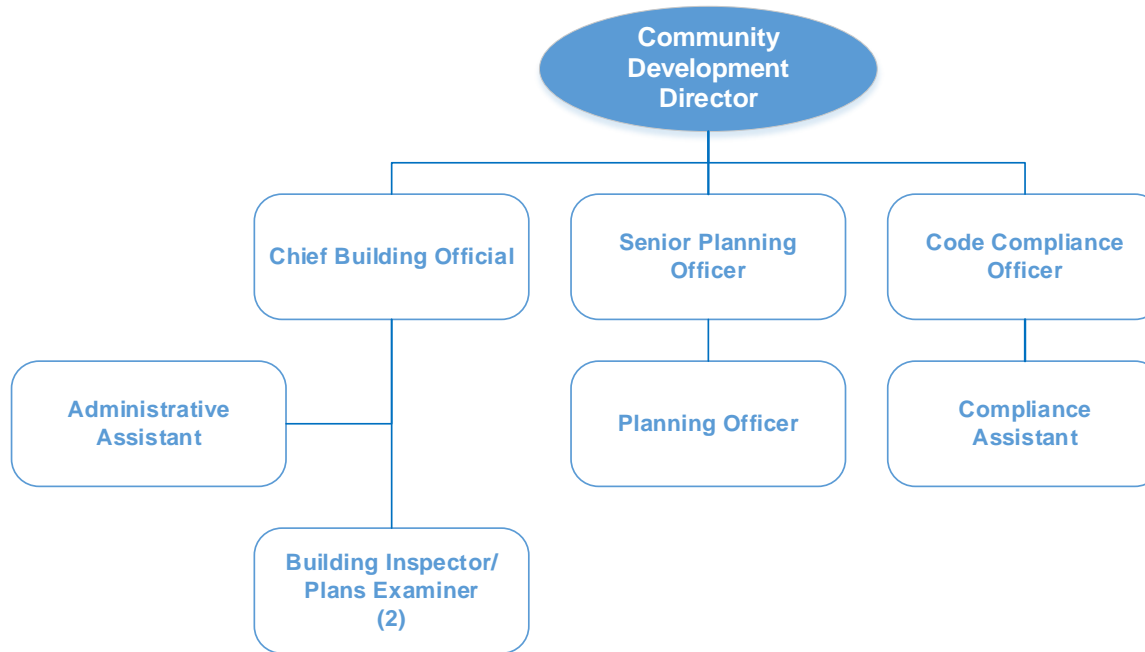
City Manager- Economic Development Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Materials and supplies	\$ -	\$ 50	\$ -	\$ -	\$ 29	\$ -
Utilities	-	924	516	500	490	600
Professional development	15,457	18,150	8,386	3,353	5,392	15,000
Consulting services	25,000	786	-	85,870	-	15,000
Payment for services	2,555	-	2,463	1,885	90	15,000
Miscellaneous expenditures	336,627	338,748	227,504	200,546	107,636	454,400
Total Supplies and Services	379,639	358,658	238,869	292,154	113,637	500,000
Grand Total	\$ 379,639	\$ 358,658	\$ 238,869	\$ 292,154	\$ 113,637	\$ 500,000

City Manager- Upper Arlington Visitor's Bureau Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Miscellaneous expenditures	\$ -	\$ 44,049	\$ 4,984	\$ 12,929	\$ -	\$ -
Total Supplies and Services	-	44,049	4,984	12,929	-	-
Grand Total	\$ -	\$ 44,049	\$ 4,984	\$ 12,929	\$ -	\$ -

City Manager - Local Coronavirus Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Materials and supplies	\$ -	\$ -	\$ -	\$ 244	\$ -	\$ -
Payment for services	-	-	-	120	-	-
Total Supplies and Services	-	-	-	364	-	-
Grand Total	\$ -	\$ -	\$ -	\$ 364	\$ -	\$ -

City Manager - Local Fiscal Recovery Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Miscellaneous expenditures	\$ -	\$ -	\$ -	\$ -	\$ 9,400	\$ -
Total Supplies and Services	-	-	-	-	9,400	-
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ 9,400	\$ -

COMMUNITY DEVELOPMENT



Authorized Personnel

	2019	2020	2021	2022
Full-Time Budgeted	8.00	9.00	9.00	9.00
FTE	0.75	0.75	0.75	0.75
Total	8.75	9.75	9.75	9.75

Community Development - Total						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 528,293	\$ 579,368	\$ 615,763	\$ 702,738	\$ 720,225	\$ 780,300
Retirement	72,324	80,967	85,806	98,269	100,253	109,200
Fringe benefits	107,572	128,811	117,286	135,426	135,330	156,700
Total Personal Services	708,189	789,146	818,855	936,433	955,808	1,046,200
Materials and supplies	2,783	1,771	4,393	2,416	1,840	4,500
Uniforms and clothing	328	88	769	87	208	1,200
Rents and leases	4,591	4,591	10,003	9,661	6,946	9,800
Utilities	3,895	4,864	5,879	6,432	7,682	5,000
Maintenance and repairs	2,207	2,294	1,034	7,760	4,075	2,800
Professional development	8,531	3,317	9,160	2,979	2,860	12,000
Professional services	171,036	101,166	194,180	177,300	126,418	300,000
Payment for services	13,061	18,091	1,428	1,543	827	18,500
Miscellaneous expenditures	1,249	1,543	1,296	549	295	2,000
Total Supplies and Services	207,681	137,725	228,142	208,727	151,151	355,800
Grand Total	\$ 915,870	\$ 926,871	\$ 1,046,997	\$ 1,145,160	\$ 1,106,959	\$ 1,402,000

Community Development - General Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Licenses and permits revenue	\$ 1,121,410	\$ 1,173,266	\$ 2,332,852	\$ 1,242,113	\$ 1,599,115	\$ 1,350,000
Total Revenues	1,121,410	1,173,266	2,332,852	1,242,113	1,599,115	1,350,000
Salaries and wages	528,293	579,368	615,763	701,989	720,225	780,300
Retirement	72,324	80,967	85,806	98,269	100,253	109,200
Fringe benefits	107,572	128,811	117,286	135,426	135,330	156,700
Total Personal Services	708,189	789,146	818,855	935,684	955,808	1,046,200
Materials and supplies	2,783	1,771	4,393	2,416	1,840	4,500
Uniforms and clothing	328	88	769	87	208	1,200
Rents and leases	4,591	4,591	10,003	9,661	6,946	9,800
Utilities	3,895	4,864	5,879	6,432	7,682	5,000
Maintenance and repairs	2,207	2,294	1,034	7,760	4,075	2,800
Professional development	8,531	3,317	9,160	2,979	2,860	12,000
Consulting services	171,036	101,166	194,180	177,300	126,418	300,000
Payment for services	13,061	18,091	1,428	1,543	827	18,500
Miscellaneous expenditures	1,249	1,543	1,296	549	295	2,000
Total Supplies and Services	207,681	137,725	228,142	208,727	151,151	355,800
Grand Total	\$ 915,870	\$ 926,871	\$ 1,046,997	\$ 1,144,411	\$ 1,106,959	\$ 1,402,000

Revenues over/(under)						
operating expenditures	\$ 205,540	\$ 246,395	\$ 1,285,855	\$ 97,702	\$ 492,156	\$ (52,000)

Community Development - Local Coronavirus Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ -	\$ -	\$ -	\$ 749	\$ -	\$ -
Total Personal Services	-	-	-	749	-	-
Grand Total	\$ -	\$ -	\$ -	\$ 749	\$ -	\$ -

FACILITIES MAINTENANCE

A blue oval with a white border and a subtle drop shadow, containing the text "Facilities Manager" in white, bold, sans-serif font.

Facilities Manager

Authorized Personnel

	2019	2020	2021	2022
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

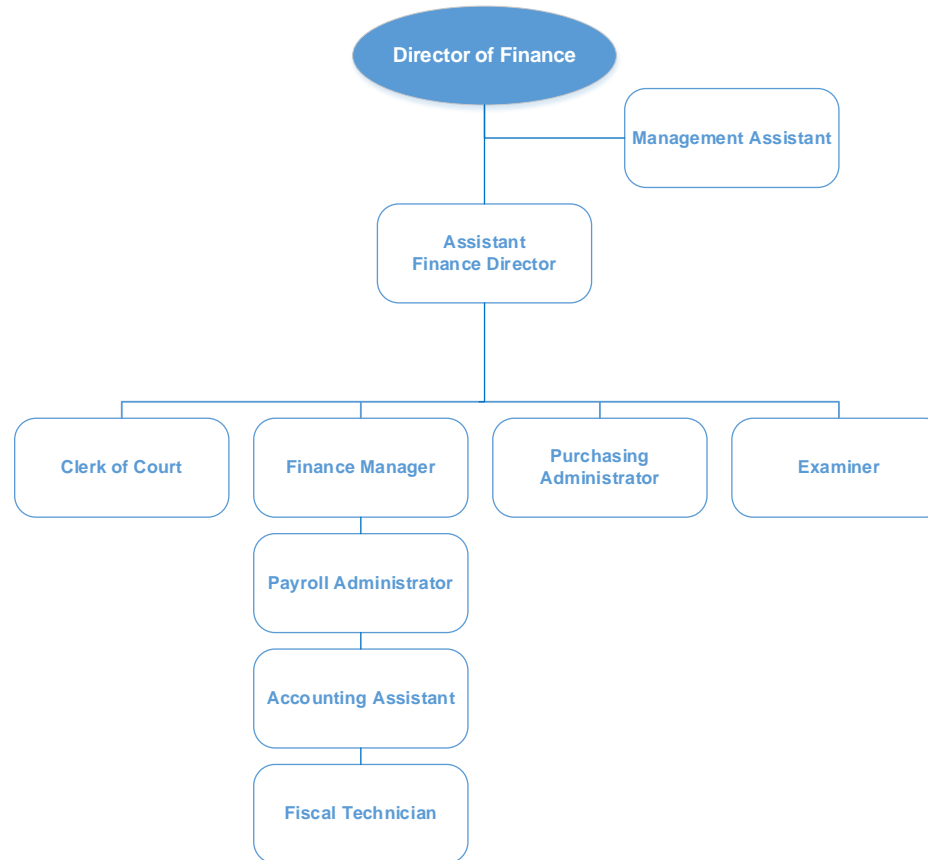
Facilities Maintenance - Total						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ -	\$ 27,896	\$ 72,416	\$ 75,367	\$ 76,032	\$ 82,100
Retirement	-	3,894	10,105	10,518	10,611	11,500
Fringe benefits	-	837	2,201	15,503	22,640	20,600
Total Personal Services	-	32,627	84,722	101,388	109,283	114,200
Materials and supplies	171,220	105,011	121,614	144,134	144,939	125,000
Non-capital assets	-	31,370	15,716	6,000	817	-
Rents and leases	-	1,503	2,075	1,579	958	1,000
Utilities	519,132	494,747	503,254	469,537	442,622	575,000
Maintenance and repairs	847,156	846,642	1,397,547	599,472	300,768	2,800,000
Consulting services	92,975	49,288	68,990	36,415	321,150	100,000
Payment for services	56,694	93,505	120,348	23,639	114,552	160,000
Miscellaneous expenditures	95	100	257	237	-	500
Total Supplies and Services	1,687,272	1,622,166	2,229,801	1,281,013	1,325,806	3,761,500
Grand Total	\$ 1,687,272	\$ 1,654,793	\$ 2,314,523	\$ 1,382,401	\$ 1,435,089	\$ 3,875,700

Facilities Maintenance - General Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ -	\$ 27,896	\$ 72,416	\$ 75,367	\$ 76,032	\$ 82,100
Retirement	-	3,894	10,105	10,518	10,611	11,500
Fringe benefits	-	837	2,201	15,503	22,640	20,600
Total Personal Services	-	32,627	84,722	101,388	109,283	114,200
Materials and supplies	171,220	105,011	121,614	115,584	144,939	125,000
Non-capital assets	-	31,370	15,716	6,000	817	-
Rents and leases	-	1,503	2,075	1,579	958	1,000
Utilities	519,132	494,747	503,254	469,537	442,622	575,000
Maintenance and repairs	847,156	846,642	1,397,547	599,472	300,768	2,800,000
Consulting services	92,975	49,288	68,990	36,415	321,150	100,000
Payment for services	56,694	93,505	120,348	23,639	114,552	160,000
Miscellaneous expenditures	95	100	257	237	-	500
Total Supplies and Services	1,687,272	1,622,166	2,229,801	1,252,463	1,325,806	3,761,500
Grand Total	\$ 1,687,272	\$ 1,654,793	\$ 2,314,523	\$ 1,353,851	\$ 1,435,089	\$ 3,875,700

Facilities Maintenance - Local Coronavirus Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Materials and supplies	-	-	-	28,550	-	-
Total Supplies and Services	-	-	-	28,550	-	-
Grand Total	\$ -	\$ -	\$ -	\$ 28,550	\$ -	\$ -



FINANCE



Authorized Personnel

	2019	2020	2021	2022
Full-Time Budgeted	11.00	11.00	10.00	10.00
FTE	0.00	0.00	0.73	0.73
Total	11.00	11.00	10.73	10.73

Finance Department - Total						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 726,889	\$ 749,637	\$ 757,880	\$ 793,841	\$ 735,577	\$ 826,000
Retirement	101,759	104,949	106,074	111,115	101,439	115,700
Fringe benefits	128,140	124,657	135,077	164,718	132,571	149,300
Total Personal Services	956,788	979,243	999,031	1,069,674	969,587	1,091,000
Materials and supplies	11,269	9,429	11,451	3,966	8,217	12,000
Rents and leases	-	-	-	-	600	-
Utilities	1,919	1,408	1,646	1,566	620	3,000
Maintenance and repairs	12,755	17,671	53,218	21,531	22,984	28,800
Professional development	11,736	14,729	16,836	4,666	5,063	21,400
Consulting services	124,007	273,980	151,733	151,391	114,888	170,100
Payment for services	13,087	1,087	42,379	5,129	6,585	12,500
Miscellaneous expenditures	185,915	127,534	111,116	69,216	49,668	154,500
Total Supplies and Services	360,688	445,838	388,379	257,465	208,625	402,300
Grand Total	\$ 1,317,476	\$ 1,425,081	\$ 1,387,410	\$ 1,327,139	\$ 1,178,212	\$ 1,493,300

Note: As a result of the Clerk of Court being removed from the Charter (2018 approved charter amendments), the Clerk of Court Office has been incorporated into the Finance Department. For presentation purposes, all years have been reported in the Finance Department.

Finance Department (including Clerk of Court) - General Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 726,889	\$ 749,637	\$ 757,880	\$ 780,915	\$ 735,577	\$ 826,000
Retirement	101,759	104,949	106,074	109,306	101,439	115,700
Fringe benefits	128,140	124,657	135,077	152,983	132,571	149,300
Total Personal Services	956,788	979,243	999,031	1,043,204	969,587	1,091,000
Materials and supplies	4,119	3,944	3,959	2,347	4,422	4,000
Utilities	1,014	1,271	1,646	1,566	620	2,000
Maintenance and repairs	482	880	1,114	614	312	1,000
Professional development	11,736	14,729	16,836	4,666	5,063	21,400
Consulting services	114,117	267,658	139,021	140,343	112,899	160,000
Payment for services	11,251	1,087	5,499	4,373	6,585	12,500
Miscellaneous expenditures	184,311	125,125	109,937	67,382	48,993	153,000
Total Supplies and Services	327,030	414,694	278,012	221,291	179,494	353,900
Grand Total	\$ 1,283,818	\$ 1,393,937	\$ 1,277,043	\$ 1,264,495	\$ 1,149,081	\$ 1,444,900

Finance Department - Clerk of Court Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Court fee revenue	\$ 9,300	\$ 9,665	\$ 9,118	5,307	\$ 6,045	\$ 8,000
Total Revenues	9,300	9,665	9,118	5,307	6,045	8,000
Materials and supplies	3,373	3,734	4,600	66	3,795	5,000
Maintenance and repairs	6,124	6,228	16,531	8,290	5,291	5,000
Miscellaneous expenditures	625	1,542	879	1,534	675	1,000
Total Supplies and Services	10,122	11,504	22,010	9,890	9,761	11,000
Total Expenditures	\$ 10,122	\$ 11,504	\$ 22,010	\$ 9,890	\$ 9,761	\$ 11,000

Revenues over/(under)
operating expenditures \$ (822) \$ (1,839) \$ (12,892) \$ (4,583) \$ (3,716) \$ (3,000)

Finance Department - Mayor's Court Computer Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Court fee revenue	\$ 9,300	\$ 9,665	\$ 9,117	\$ 5,308	\$ 6,045	\$ 8,000
Total Revenues	9,300	9,665	9,117	5,308	6,045	8,000
Materials and supplies	3,373	539	-	65	-	1,000
Utilities	905	137	-	-	-	1,000
Maintenance and repairs	6,149	6,228	16,336	8,291	13,046	11,800
Professional services	-	-	-	-	-	100
Miscellaneous expenditures	325	867	300	300	-	500
Total Supplies and Services	10,752	7,771	16,636	8,656	13,046	14,400
Total Expenditures	\$ 10,752	\$ 7,771	\$ 16,636	\$ 8,656	\$ 13,046	\$ 14,400

Revenues over/(under)
operating expenditures \$ (1,452) \$ 1,894 \$ (7,519) \$ (3,348) \$ (7,001) \$ (6,400)

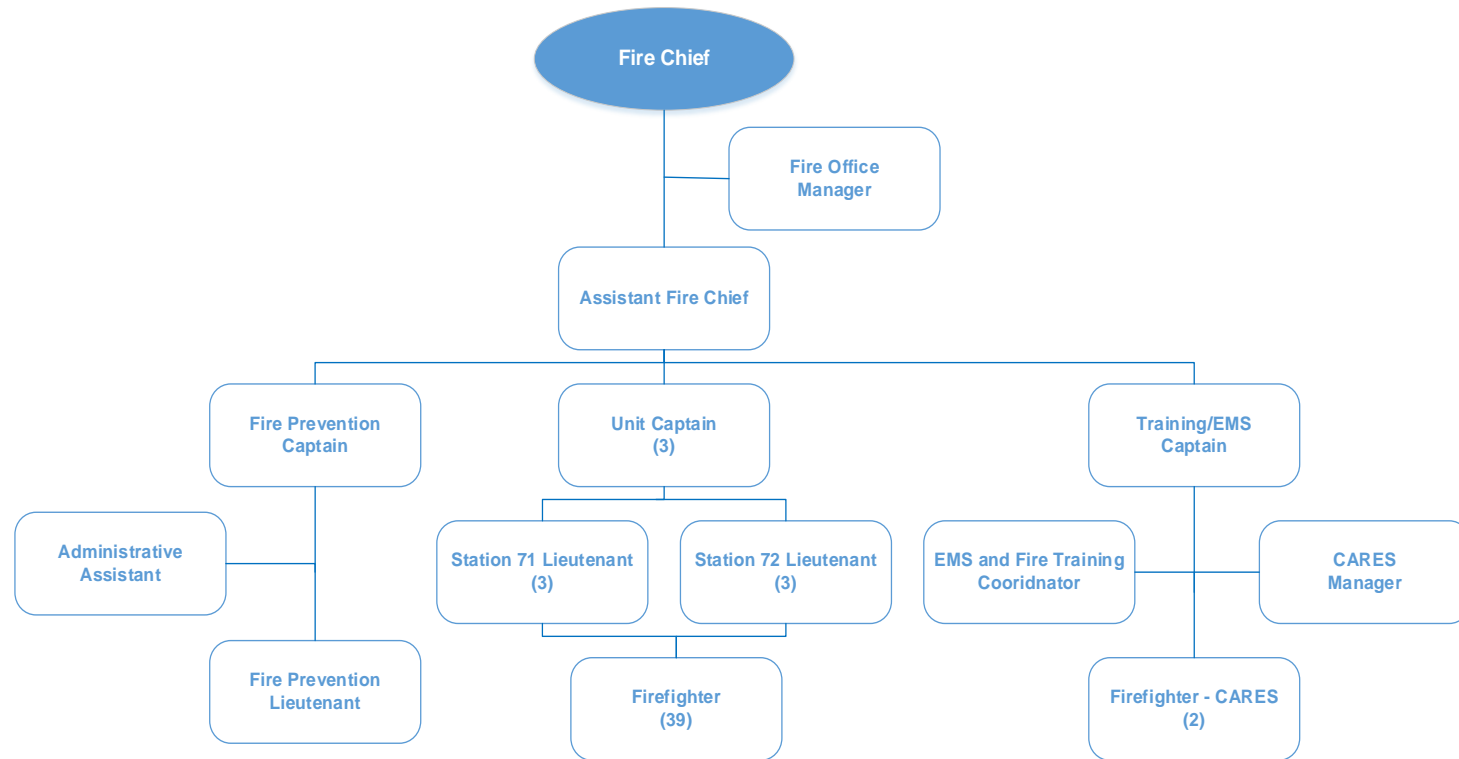
Finance Department - Mayor's Court Special Project Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Court fee revenue	\$ 33,926	\$ 32,870	\$ 30,463	\$ 17,723	\$ 20,194	\$ 25,000
Total Revenues	33,926	32,870	30,463	17,723	20,194	25,000
Materials and supplies	\$ 404	\$ 1,212	\$ 2,892	1,215	-	2,000
Maintenance and repairs	-	4,335	19,237	4,336	4,335	11,000
Consulting services	9,890	6,322	12,712	11,048	1,989	10,000
Payment for services	1,836	-	36,880	756	-	-
Miscellaneous expenditures	654	-	-	-	-	-
Total Supplies and Services	12,784	11,869	71,721	17,355	6,324	23,000
Total Expenditures	\$ 12,784	\$ 11,869	\$ 71,721	\$ 17,355	\$ 6,324	\$ 23,000

Revenues over/(under)
operating expenditures \$ 21,142 \$ 21,001 \$ (41,258) \$ 368 \$ 13,870 \$ 2,000

Finance Department - Local Coronavirus Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
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	\$ -	\$ -



FIRE DIVISION



Authorized Personnel

	2019	2020	2021	2022
Full-Time Budgeted	58.00	58.00	58.00	59.00
FTE	0.00	0.00	0.00	0.00
Total	58.00	58.00	58.00	59.00

Fire Division - Total						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 5,723,044	\$ 5,782,830	\$ 6,198,237	\$ 6,298,061	\$ 6,636,138	\$ 6,855,000
Retirement	1,314,625	1,355,617	1,413,704	1,433,886	1,521,982	1,626,200
Fringe benefits	1,020,461	1,033,654	915,904	952,951	963,249	1,071,300
Total Personal Services	8,058,130	8,172,101	8,527,845	8,684,898	9,121,369	9,552,500
Materials and supplies	210,281	238,690	118,159	160,136	181,278	167,000
Non-capital assets	-	6,463	72,749	54,884	12,378	19,200
Uniforms and clothing	55,711	68,698	64,335	50,071	57,399	75,000
Rents and leases	4,916	15,777	41,020	45,869	43,378	46,500
Utilities	9,180	10,663	11,968	14,180	17,442	15,000
Maintenance and repairs	29,705	36,972	24,828	35,302	30,247	25,000
Professional development	35,645	46,373	34,791	28,094	27,894	50,000
Consulting services	107,531	91,599	126,820	82,727	83,016	217,000
Payment for services	28,636	43,226	3,708	4,251	8,616	18,000
Miscellaneous expenditures	2,800	1,684	4,732	363	1,656	3,000
Total Supplies and Services	484,405	560,145	503,110	475,877	463,304	635,700
Grand Total	\$ 8,542,535	\$ 8,732,246	\$ 9,030,955	\$ 9,160,775	\$ 9,584,673	\$ 10,188,200

Fire Division - General Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 5,723,044	\$ 5,782,830	\$ 6,198,237	\$ 5,191,873	\$ 6,636,138	\$ 6,855,000
Retirement	1,314,625	1,355,617	1,413,704	1,171,985	1,521,982	1,626,200
Fringe benefits	1,020,461	1,033,654	915,904	774,772	963,249	1,071,300
Total Personal Services	8,058,130	8,172,101	8,527,845	7,138,630	9,121,369	9,552,500
Materials and supplies	73,593	81,861	46,809	57,845	88,763	87,000
Non-capital assets	-	2,498	11,555	4,975	-	19,200
Uniforms and clothing	55,711	68,698	60,180	48,639	57,399	75,000
Rents and leases	4,916	15,777	41,020	45,869	43,378	46,500
Utilities	9,180	10,663	11,968	14,180	17,442	15,000
Maintenance and repairs	28,831	22,595	20,186	32,718	30,247	20,000
Professional development	35,645	46,373	34,791	28,094	27,839	50,000
Consulting services	71,583	56,588	92,722	48,854	54,929	162,000
Payment for services	28,636	43,226	3,708	4,251	8,616	18,000
Miscellaneous expenditures	2,800	1,684	4,732	363	1,631	3,000
Total Supplies and Services	310,895	349,963	327,671	285,788	330,244	495,700
Grand Total	\$ 8,369,025	\$ 8,522,064	\$ 8,855,516	\$ 7,424,418	\$ 9,451,613	\$ 10,048,200

Fire Division - EMS Billing Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
EMS revenue	\$ 582,701	\$ 714,932	\$ 692,623	\$ 568,186	\$ 638,605	\$ 625,000
Total Revenues	582,701	714,932	692,623	568,186	638,605	625,000
Materials and supplies	136,688	156,829	71,350	70,993	92,515	80,000
Non-capital assets	-	3,965	61,194	49,909	12,378	-
Uniforms and clothing	-	-	4,155	-	-	-
Maintenance and repairs	874	14,377	4,642	2,584	-	5,000
Professional development	-	-	-	-	55	-
Payment for services	35,948	35,011	34,098	33,873	28,087	55,000
Miscellaneous expenditures	-	-	-	-	25	-
Total Supplies and Services	173,510	210,182	175,439	157,359	133,060	140,000
Total Expenditures	\$ 173,510	\$ 210,182	\$ 175,439	\$ 157,359	\$ 133,060	\$ 140,000

Revenues over/(under)
operating expenditures \$ 409,191 \$ 504,750 \$ 517,184 \$ 410,827 \$ 505,545 \$ 485,000

Fire Division - Local Coronavirus Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
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	\$ -	\$ -

GENERAL ADMINISTRATION

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.



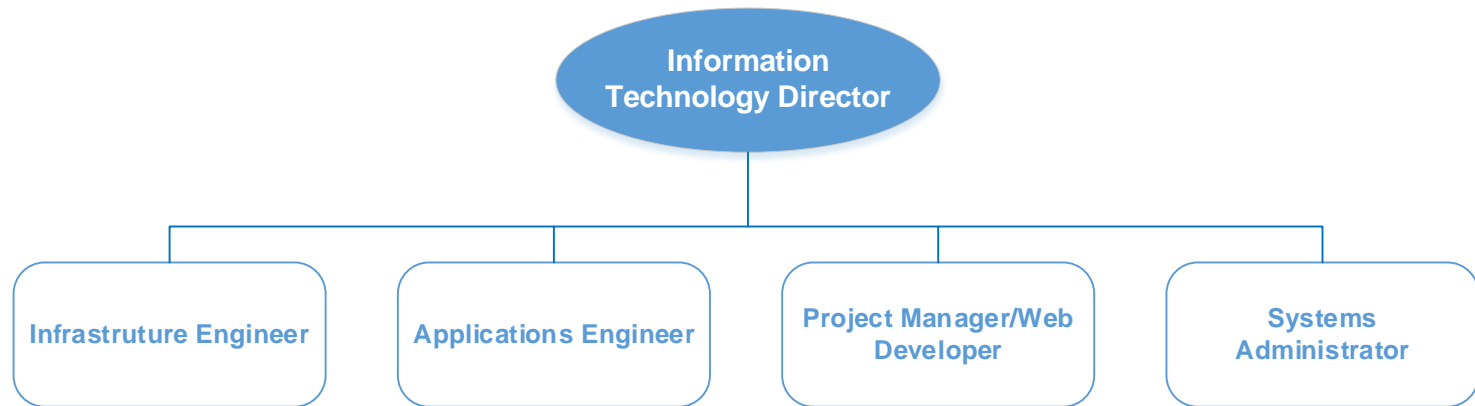
General Administration - Total						
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	Adopted 2022
Salaries and wages	\$ 388,560	\$ 610,076	\$ 357,786	\$ 343,495	\$ 488,785	\$ 550,000
Retirement	154	5,219	5,998	987	7,590	10,000
Fringe benefits	893	10,702	9,264	9,247	15,134	8,000
Total Personal Services	389,607	625,997	373,048	353,729	511,509	568,000
Materials and supplies	230,136	258,262	286,064	180,662	208,884	285,000
Rents and leases	7,819	7,039	8,696	8,688	6,609	11,400
Maintenance and repairs	11,176	16,230	14,325	9,054	7,833	20,000
Professional development	26,627	10,595	58,496	43,701	52,171	55,000
Consulting services	73,793	97,579	374,229	35,694	57,524	50,000
Payment for services	1,569,900	981,189	975,742	973,048	1,121,745	1,200,000
Miscellaneous expenditures	456,620	442,703	524,246	473,758	450,108	540,000
Total Supplies and Services	2,376,071	1,813,597	2,241,798	1,724,605	1,904,874	2,161,400
Land and buildings	505,726	-	-	642,693	42,494	-
Grand Total	\$ 3,271,404	\$ 2,439,594	\$ 2,614,846	\$ 2,721,027	\$ 2,458,877	\$ 2,729,400

General Administration - General Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 388,560	\$ 610,076	\$ 357,786	\$ 336,983	\$ 488,785	\$ 550,000
Retirement	154	5,219	5,998	860	7,590	10,000
Fringe benefits	893	10,702	9,264	9,068	15,134	8,000
Total Personal Services	389,607	625,997	373,048	346,911	511,509	568,000
Materials and supplies	230,136	258,262	286,064	179,632	208,884	285,000
Rents and leases	7,819	7,039	8,696	8,688	6,609	11,400
Maintenance and repairs	11,176	16,230	14,325	9,054	7,833	20,000
Professional development	26,627	10,595	58,496	43,701	52,171	55,000
Consulting services	73,793	97,579	374,229	35,694	57,524	50,000
Payment for services	1,569,900	981,189	975,742	973,048	1,121,745	1,200,000
Miscellaneous expenditures	456,620	442,703	524,246	456,608	450,108	540,000
Total Supplies and Services	2,376,071	1,813,597	2,241,798	1,706,425	1,904,874	2,161,400
Land and buildings	505,726	-	-	642,693	42,494	-
Grand Total	\$ 3,271,404	\$ 2,439,594	\$ 2,614,846	\$ 2,696,029	\$ 2,458,877	\$ 2,729,400

General Administration - Local Coronavirus Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
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	\$ -	\$ -



INFORMATION TECHNOLOGY



Authorized Personnel

	2019	2020	2021	2022
Full-Time Budgeted	5.00	5.00	5.00	5.00
FTE	0.00	0.00	0.00	0.00
Total	5.00	5.00	5.00	5.00

Information Technology - Total						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 353,344	\$ 394,671	\$ 406,626	\$ 419,583	\$ 416,165	\$ 443,200
Retirement	49,216	55,002	56,676	58,490	55,898	62,000
Fringe benefits	67,819	76,399	84,230	90,738	82,522	94,000
Total Personal Services	470,379	526,072	547,532	568,811	554,585	599,200
Materials and supplies	118,443	85,326	63,705	121,177	84,500	100,000
Non-capital assets	60,192	78,871	104,444	39,288	82,962	50,000
Utilities	46,342	27,545	17,455	20,230	18,398	30,000
Maintenance and repairs	422,647	501,722	635,432	657,123	606,769	691,500
Professional development	12,391	8,915	14,843	12,861	8,574	22,500
Consulting services	16,519	-	19,360	23,613	12,400	25,000
Payment for services	3,661	-	268	42,109	1,928	11,500
Miscellaneous expenditures	2,412	531	2,195	-	-	5,000
Total Supplies and Services	682,607	702,910	857,702	916,401	815,531	935,500
Grand Total	\$ 1,152,986	\$ 1,228,982	\$ 1,405,234	\$ 1,485,212	\$ 1,370,116	\$ 1,534,700

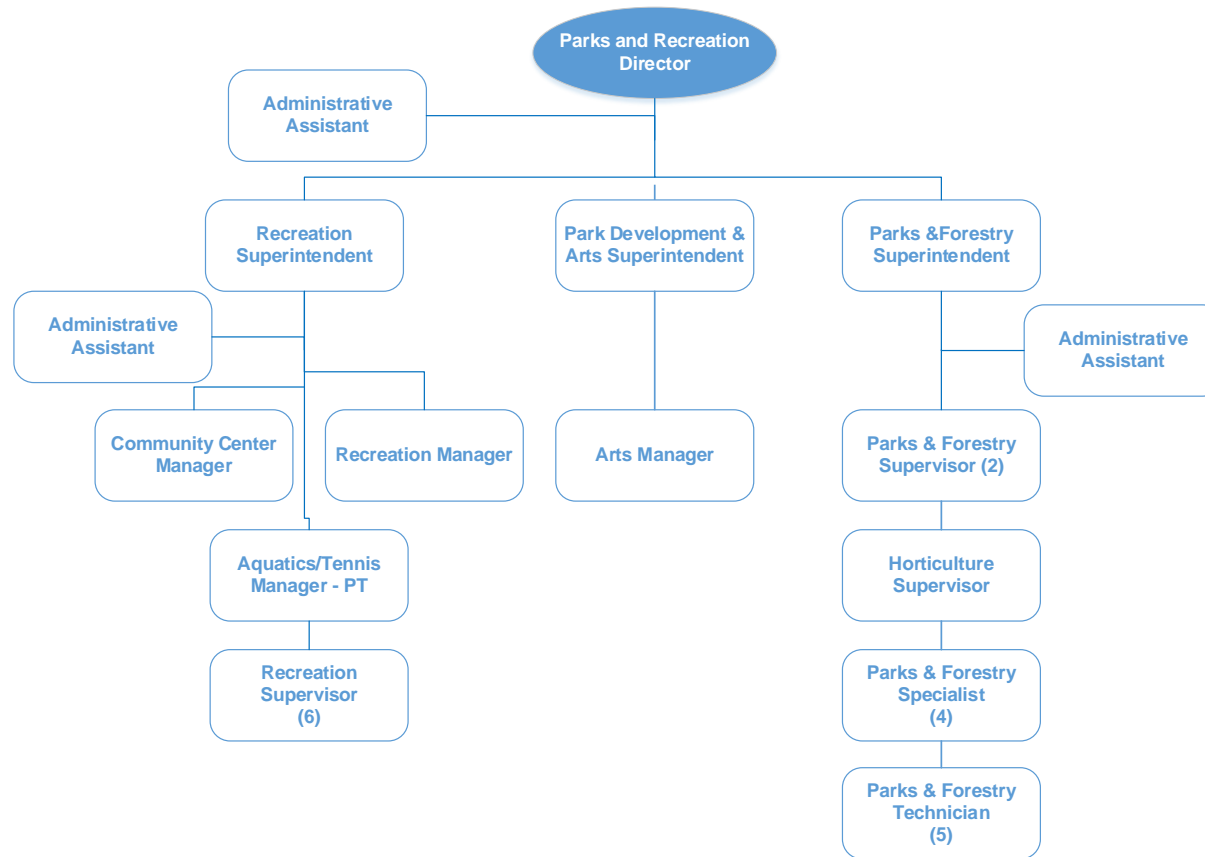
Information Technology - General Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 344,912	\$ 378,306	\$ 389,618	\$ 402,067	\$ 398,653	\$ 443,200
Retirement	48,036	52,711	54,295	56,038	53,446	62,000
Fringe benefits	65,155	71,472	80,164	86,425	78,107	94,000
Total Personal Services	458,103	502,489	524,077	544,530	530,206	599,200
Materials and supplies	118,443	85,326	63,705	75,846	84,500	100,000
Non-capital assets	-	49,074	34,020	4,429	27,580	-
Utilities	46,342	27,545	17,455	20,230	18,398	30,000
Maintenance and repairs	422,647	501,722	635,432	657,123	606,769	691,500
Professional development	12,391	8,915	14,843	12,861	8,574	22,500
Consulting services	16,519	-	19,360	23,613	12,400	25,000
Payment for services	3,661	-	268	-	1,928	11,500
Miscellaneous expenditures	2,412	531	2,195	-	-	5,000
Total Supplies and Services	622,415	673,113	787,278	794,102	760,149	885,500
Grand Total	\$ 1,080,518	\$ 1,175,602	\$ 1,311,355	\$ 1,338,632	\$ 1,290,355	\$ 1,484,700

Information Technology Division - Technology Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Cellular Tower Rental Fees	\$ 71,101	\$ 98,519	\$ 166,044	122,018	\$ 130,733	\$ 122,000
Total Revenues	71,101	98,519	166,044	122,018	130,733	122,000
Non-capital assets	60,192	29,797	70,424	34,859	55,382	50,000
Total Supplies and Services	60,192	29,797	70,424	34,859	55,382	50,000
Grand Total	\$ 60,192	\$ 29,797	\$ 70,424	\$ 34,859	\$ 55,382	\$ 50,000

Information Technology - Upper Arlington Visitor's Bureau Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 8,432	\$ 16,365	\$ 17,008	\$ 17,516	\$ 17,512	\$ -
Retirement	1,180	2,291	2,381	2,452	2,452	-
Fringe benefits	2,664	4,927	4,066	4,313	4,415	-
Total Personal Services	12,276	23,583	23,455	24,281	24,379	-
Grand Total	\$ 12,276	\$ 23,583	\$ 23,455	\$ 24,281	\$ 24,379	\$ -

Information Technology - Local Coronavirus Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Materials and supplies	\$ -	\$ -	\$ -	\$ 45,331	\$ -	\$ -
Payment for services	-	-	-	42,109	-	-
Total Supplies and Services	-	-	-	87,440	-	-
Grand Total	\$ -	\$ -	\$ -	\$ 87,440	\$ -	\$ -

PARKS AND RECREATION



Authorized Personnel

	2019	2020	2021	2022
Full-Time Budgeted	25.00	27.00	27.00	28.00
FTE	34.24	34.24	34.24	35.30
Total	59.24	61.24	61.24	63.30

Parks and Recreation Division - Total						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 2,287,511	\$ 2,273,453	\$ 2,457,242	\$ 2,165,590	\$ 2,528,971	\$ 3,028,800
Retirement	314,845	315,961	336,636	273,970	307,799	424,000
Fringe benefits	364,122	361,034	370,717	408,485	454,062	506,300
Total Personal Services	2,966,478	2,950,448	3,164,595	2,848,045	3,290,832	3,959,100
Materials and supplies	226,805	242,093	259,457	213,170	324,977	352,700
Non-capital assets	-	-	5,018	57,025	30,954	50,000
Uniforms and clothing	10,716	13,723	19,074	11,207	13,437	19,200
Rents and leases	70,727	65,246	71,313	53,134	60,703	102,200
Utilities	111,535	131,076	110,006	91,201	110,949	122,700
Maintenance and repairs	350,590	395,584	429,427	446,203	431,862	458,400
Professional development	37,618	38,845	47,830	21,979	30,586	45,300
Consulting services	395,760	360,528	571,752	179,988	307,818	378,000
Payment for services	112,434	145,054	122,137	123,094	93,090	125,400
Miscellaneous expenditures	24,999	17,427	38,457	22,048	29,266	30,200
Total Supplies and Services	1,341,184	1,409,576	1,674,471	1,219,049	1,433,642	1,684,100
Grand Total	\$ 4,307,662	\$ 4,360,024	\$ 4,839,066	\$ 4,067,094	\$ 4,724,474	\$ 5,643,200

Parks and Recreation Division - General Fund						
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	Adopted 2022
Charges for services	\$ 1,116,583	\$ 1,120,370	\$ 1,174,678	\$ 464,990	\$ 1,045,024	\$ 1,286,000
Total Revenues	1,116,583	1,120,370	1,174,678	464,990	1,045,024	1,286,000
Salaries and wages	1,790,870	1,820,940	1,935,700	1,799,803	1,997,476	2,428,500
Retirement	245,497	252,818	263,841	245,508	273,144	339,900
Fringe benefits	338,755	337,450	344,084	362,940	378,015	464,500
Total Personal Services	2,375,122	2,411,208	2,543,625	2,408,251	2,648,635	3,232,900
Materials and supplies	162,161	188,606	193,962	155,959	253,382	287,700
Non-capital assets	-	-	-	3,489	23,975	30,000
Uniforms and clothing	8,997	11,624	16,770	9,429	13,437	15,700
Rents and leases	62,074	58,911	65,802	49,183	59,649	102,200
Utilities	8,520	11,162	17,181	9,806	21,913	22,700
Maintenance and repairs	330,191	358,897	404,509	425,060	410,728	423,400
Professional development	35,411	38,111	44,262	21,158	29,977	42,300
Consulting services	348,611	312,364	486,350	151,460	226,050	330,000
Payment for services	85,885	111,390	90,244	97,149	64,736	101,400
Miscellaneous expenditures	20,300	14,594	34,736	19,411	23,479	27,200
Total Supplies and Services	1,062,150	1,105,659	1,353,816	942,104	1,127,326	1,382,600
Grand Total	\$ 3,437,272	\$ 3,516,867	\$ 3,897,441	\$ 3,350,355	\$ 3,775,961	\$ 4,615,500

Revenues over/(under)
operating expenditures \$ (2,320,689) \$ (2,396,497) \$ (2,722,763) \$ (2,885,365) \$ (2,730,937) \$ (3,329,500)

Parks and Recreation Division - Life Long Learning and Leisure Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Charges for services	\$ 145,088	\$ 126,656	\$ 112,134	\$ 64,948	\$ 108,146	\$ -
Total Revenues	145,088	126,656	112,134	64,948	108,146	-
Salaries and wages	51,431	51,735	58,173	59,926	61,709	-
Retirement	7,200	7,209	8,111	8,356	8,606	-
Fringe benefits	7,654	7,421	8,178	9,503	17,258	-
Total Personal Services	66,285	66,365	74,462	77,785	87,573	-
Materials and supplies	3,475	2,490	4,067	1,104	4,363	-
Rents and leases	8,653	6,190	5,511	3,951	1,054	-
Professional development	288	250	821	529	365	-
Consulting services	46,614	46,113	41,543	26,086	37,421	-
Payment for services	11,183	12,239	8,088	11,581	9,858	-
Miscellaneous expenditures	973	1,635	513	957	1,380	-
Total Supplies and Services	71,186	68,917	60,543	44,208	54,441	-
Total Expenditures	\$ 137,471	\$ 135,282	\$ 135,005	\$ 121,993	\$ 142,014	\$ -

Revenues over/(under)							
operating expenditures	\$ 7,617	\$ (8,626)	\$ (22,871)	\$ (57,045)	\$ (33,868)	\$ -	

Parks and Recreation Division - Tree Planting Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Tree planting donation	\$ 26,139	\$ 36,175	\$ 24,147	\$ 11,045	\$ 20,396	\$ 15,000
Total Revenues	26,139	13,500	24,147	11,045	20,396	15,000
Materials and supplies	14,436	22,196	22,758	9,266	18,438	25,000
Maintenance and repairs	1,497	4,150	700	2,116	1,562	10,000
Total Supplies and Services	15,933	26,346	23,458	11,382	20,000	35,000
Total Expenditures	\$ 15,933	\$ 26,346	\$ 23,458	\$ 11,382	\$ 20,000	\$ 35,000

Revenues over/(under)									
operating expenditures	\$ 10,206	\$ (12,846)	\$ 689	\$ (337)	\$ 396	\$ (20,000)			

Parks and Recreation Division - Swimming Pool Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Charges for services	\$ 711,878	\$ 758,428	\$ 791,691	\$ 198,722	\$ 769,722	\$ 864,000
Total Revenues	711,878	758,428	791,691	198,722	769,722	864,000
Salaries and wages	405,361	395,965	443,097	247,683	408,480	521,400
Retirement	56,569	55,260	61,846	12,899	17,466	73,000
Fringe benefits	16,618	16,032	17,902	34,635	57,179	21,300
Total Personal Services	478,548	467,257	522,845	295,217	483,125	615,700
Materials and supplies	46,733	28,801	38,670	35,522	48,794	40,000
Non-capital assets	-	-	5,018	53,536	6,979	20,000
Uniforms and clothing	1,719	2,099	2,304	1,778	-	3,500
Rents and leases	-	145	-	-	-	-
Utilities	103,015	119,914	92,825	81,395	89,036	100,000
Maintenance and repairs	18,902	32,537	24,218	17,721	19,572	25,000
Professional development	1,919	484	2,747	281	244	3,000
Consulting services	535	2,051	43,859	2,442	44,347	48,000
Payment for services	15,366	21,425	23,805	14,364	18,496	24,000
Miscellaneous expenditures	3,726	1,198	3,208	1,578	4,407	3,000
Total Supplies and Services	191,915	208,654	236,654	208,617	231,875	266,500
Grand Total	\$ 670,463	\$ 675,911	\$ 759,499	\$ 503,834	\$ 715,000	\$ 882,200

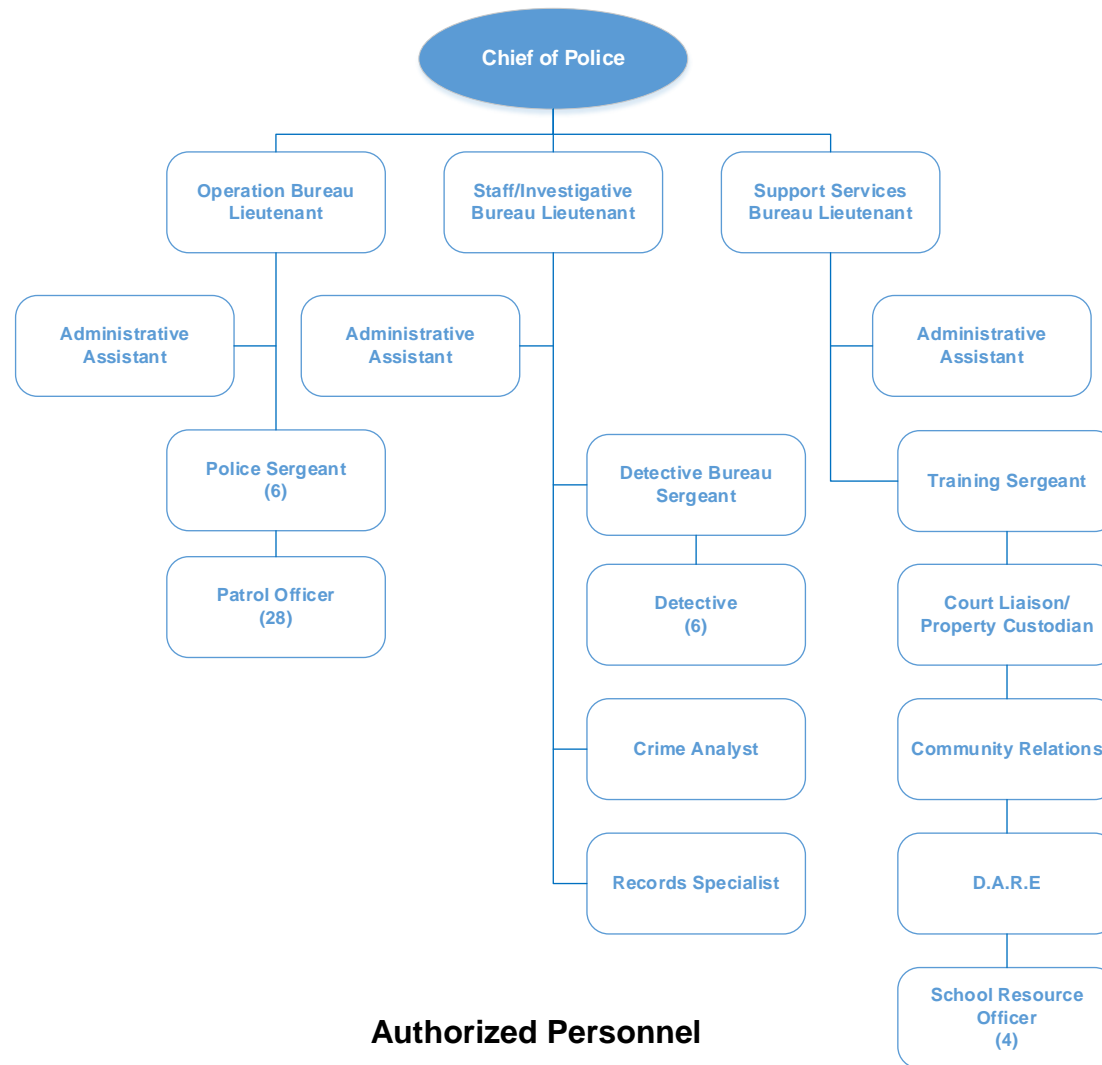
Revenues over/(under)							
operating expenditures	\$ 41,415	\$ 82,517	\$ 32,192	\$ (305,112)	\$ 54,722	\$ (18,200)	

Parks and Recreation Division - Capital						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 39,849	\$ 4,813	\$ 20,272	\$ 30,462	\$ 61,306	\$ 78,900
Retirement	5,579	674	2,838	4,265	8,583	11,100
Fringe benefits	1,095	131	553	829	1,610	20,500
Total Personal Services	46,523	5,618	23,663	35,556	71,499	110,500
Grand Total	\$ 46,523	\$ 5,618	\$ 23,663	\$ 35,556	\$ 71,499	\$ 110,500

Parks and Recreation - Local Coronavirus Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
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	\$ -	\$ -



POLICE DIVISION



Authorized Personnel

	2019	2020	2021	2022
Full-Time Budgeted	56.00	56.00	57.00	58.00
FTE	2.16	2.16	1.56	.50
Total	58.16	58.16	58.56	58.50

Police Division -Total						
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	Adopted 2022
Salaries and wages	\$ 5,610,325	\$ 5,413,386	\$ 5,726,471	\$ 5,927,255	\$ 6,138,177	\$ 6,679,000
Retirement	1,022,940	1,013,913	1,058,416	1,121,603	1,105,625	1,280,200
Fringe benefits	905,691	895,933	821,604	892,120	906,534	1,098,800
Total Personal Services	7,538,956	7,323,232	7,606,491	7,940,978	8,150,336	9,058,000
Materials and supplies	152,210	120,936	95,984	57,159	96,896	144,500
Non-capital assets	-	-	94,549	53,395	45,029	42,000
Uniforms and clothing	67,314	69,779	93,791	57,955	78,219	107,900
Rents and leases	57,729	31,059	32,112	37,877	27,356	79,500
Utilities	18,247	21,535	27,959	27,452	28,328	30,000
Maintenance and repairs	43,393	7,181	20,494	15,031	8,319	23,500
Professional development	57,813	44,315	51,611	28,234	79,540	71,500
Consulting services	160,357	952,726	892,667	989,273	982,024	1,187,000
Payment for services	4,609	7,907	16,652	7,364	11,002	10,200
Miscellaneous expenditures	6,309	2,475	4,202	1,760	2,433	2,400
Total Supplies and Services	567,981	1,257,913	1,330,021	1,275,500	1,359,146	1,698,500
Grand Total	\$ 8,106,937	\$ 8,581,145	\$ 8,936,512	\$ 9,216,478	\$ 9,509,482	\$ 10,756,500

Police Division - General Fund						
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	Adopted 2022
Salaries and wages	\$ 5,478,674	\$ 5,278,540	\$ 5,576,409	\$ 4,753,309	\$ 5,936,685	\$ 6,510,400
Retirement	997,426	989,041	1,029,801	888,892	1,075,579	1,247,300
Fringe benefits	875,347	873,931	793,419	708,536	875,690	1,066,600
Total Personal Services	7,351,447	7,141,512	7,399,629	6,350,737	7,887,954	8,824,300
Materials and supplies	149,073	110,551	92,988	55,305	96,276	127,000
Non-capital assets	-	-	94,549	53,395	45,029	42,000
Uniforms and clothing	67,314	69,779	93,791	57,955	78,219	107,900
Rents and leases	53,351	26,681	22,401	27,571	22,978	64,500
Utilities	18,247	21,535	27,959	27,452	28,328	30,000
Maintenance and repairs	43,393	7,181	20,494	15,031	8,319	23,500
Professional development	57,813	44,315	51,611	28,234	79,540	71,500
Consulting services	160,357	952,726	891,032	989,273	982,024	1,187,000
Payment for services	4,609	7,907	16,652	7,364	11,002	10,200
Miscellaneous expenditures	6,309	2,475	4,202	1,760	2,433	2,400
Total Supplies and Services	560,466	1,243,150	1,315,679	1,263,340	1,354,148	1,666,000
Grand Total	\$ 7,911,913	\$ 8,384,662	\$ 8,715,308	\$ 7,614,077	\$ 9,242,102	\$ 10,490,300

Police Division - Enforcement Education Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Fine revenue	\$ 2,392	\$ 2,465	\$ 1,883	\$ 1,600	\$ 1,196	\$ 2,500
Total Revenues	2,392	2,465	1,883	1,600	1,196	2,500
Materials and supplies	644	2,405	1,096	599	620	2,500
Total Supplies and Services	644	2,405	1,096	599	620	2,500
Total Expenditures	\$ 644	\$ 2,405	\$ 1,096	\$ 599	\$ 620	\$ 2,500

Revenues over/(under)
operating expenditures \$ 1,748 \$ 60 \$ 787 \$ 1,001 \$ 576 \$ -

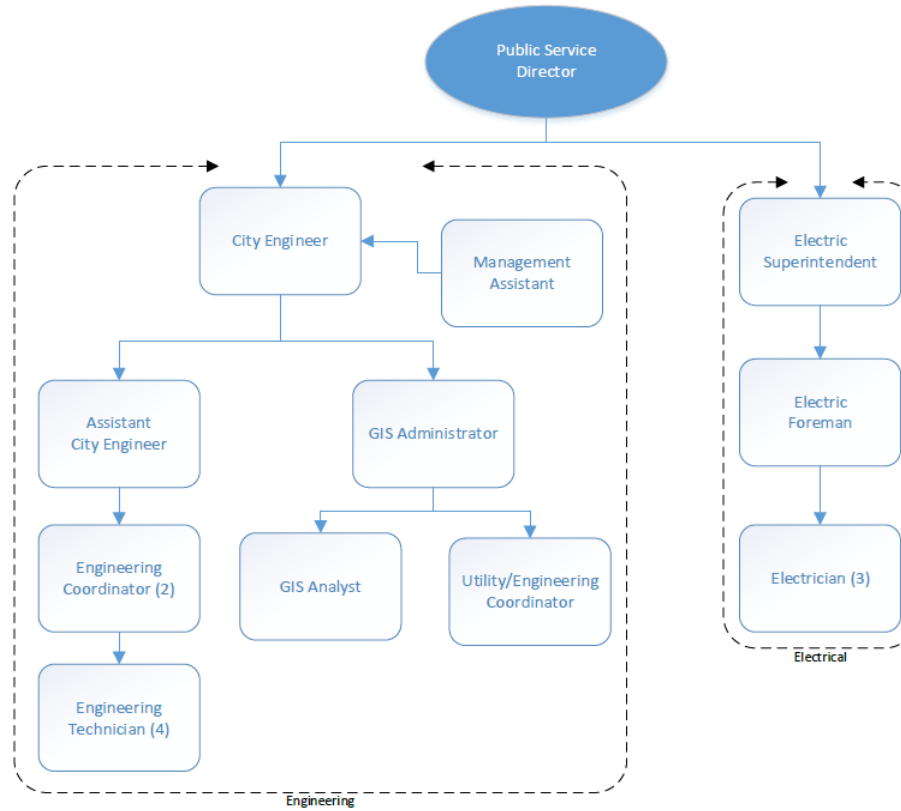
Police Division - Law Enforcement Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Sale of forfeited property	\$ 34,706	\$ 152,847	\$ 120,093	\$ 120,158	\$ 55,705	\$ 110,000
Total Revenues	34,706	152,847	120,093	120,158	55,705	110,000
Salaries and wages	131,651	134,846	150,062	122,762	155,737	168,600
Retirement	25,514	24,872	28,615	23,806	30,046	32,900
Fringe benefits	30,344	22,002	28,185	24,678	30,844	32,200
Total Personal Services	187,509	181,720	206,862	171,246	216,627	233,700
Materials & supplies	2,493	7,980	1,900	1,000	-	15,000
Rents and leases	4,378	4,378	9,711	10,306	4,378	15,000
Consulting services	-	-	1,635	-	-	-
Total Supplies and Services	6,871	12,358	13,246	11,306	4,378	30,000
Total Expenditures	\$ 194,380	\$ 194,078	\$ 220,108	182,552	\$ 221,005	\$ 263,700

Revenues over/(under)
operating expenditures \$ (159,674) \$ (41,231) \$ (100,015) \$ (62,394) \$ (165,300) \$ (153,700)

Police Division - Local Coronavirus Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
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	\$ -



PUBLIC SERVICE



Authorized Personnel

	2019	2020	2021	2022
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						
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	Adopted 2022
Salaries and wages	\$ 1,205,136	\$ 1,317,824	\$ 1,262,833	\$ 1,349,962	\$ 1,391,724	\$ 1,488,700
Retirement	168,646	184,291	176,470	187,944	194,134	208,400
Fringe benefits	236,300	256,107	204,899	223,590	242,774	294,100
Total Personal Services	1,610,082	1,758,222	1,644,202	1,761,496	1,828,632	1,991,200
Materials and supplies	59,779	81,292	37,476	58,964	65,022	101,500
Non-capital assets	93,450	-	139,402	80,520	191,194	215,000
Uniforms and clothing	5,141	4,674	4,772	4,454	5,235	6,600
Rents and leases	13,701	18,419	24,978	32,924	32,983	27,500
Utilities	131,990	124,618	129,221	121,048	149,752	141,000
Maintenance and repairs	66,568	102,150	58,403	55,684	102,910	161,800
Professional development	18,033	21,869	17,734	7,047	8,549	22,000
Consulting services	23,517	24,891	26,780	10,000	49,374	75,000
Payment for services	1,018	953	1,166	190	7,134	21,600
Miscellaneous expenditures	1,000	284	172	42	-	1,500
Total Supplies and Services	414,197	379,150	440,104	370,873	612,153	773,500
Grand Total	\$ 2,024,279	\$ 2,137,372	\$ 2,084,306	\$ 2,132,369	\$ 2,440,785	\$ 2,764,700

Public Service Administration Division - General Fund						
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	Adopted 2022
Salaries and wages	\$ 558,144	\$ 663,827	\$ 652,158	\$ 681,843	\$ 694,017	\$ 685,900
Retirement	78,067	92,677	91,041	94,580	96,490	96,000
Fringe benefits	130,861	150,438	111,720	135,957	153,023	190,300
Total Personal Services	767,072	906,942	854,919	912,380	943,530	972,200
Materials and supplies	13,231	6,906	8,638	10,708	15,184	9,000
Uniforms and clothing	3,784	2,810	2,380	1,985	3,007	4,100
Rents and leases	13,701	18,031	24,289	32,201	32,224	25,000
Utilities	8,995	9,884	11,400	13,129	13,035	13,000
Maintenance and repairs	-	672	-	2,426	-	2,800
Professional development	17,973	21,359	17,242	5,962	8,489	18,000
Consulting services	23,517	24,891	26,780	10,000	49,374	70,000
Payment for services	1,003	449	1,065	60	540	1,500
Miscellaneous expenditures	1,000	284	37	42	-	1,500
Total Supplies and Services	83,204	85,286	91,831	76,513	121,853	144,900
Grand Total	\$ 850,276	\$ 992,228	\$ 946,750	\$ 988,893	\$ 1,065,383	\$ 1,117,100

Public Service Administration Division - Street Maintenance and Repair Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 289,405	\$ 277,525	\$ 310,828	\$ 272,249	\$ 308,013	\$ 324,700
Retirement	40,517	38,832	43,450	37,943	43,086	45,500
Fringe benefits	95,839	95,572	85,076	76,981	79,197	84,500
Total Personal Services	425,761	411,929	439,354	387,173	430,296	454,700
Materials and supplies	39,294	59,354	23,968	37,171	37,625	67,500
Non-capital assets	-	-	26,650	80,520	9,445	158,000
Uniforms and clothing	1,357	1,864	2,392	2,469	2,228	2,500
Rents and leases	-	388	689	723	759	2,500
Utilities	122,995	114,734	117,821	107,919	136,717	128,000
Maintenance and repairs	43,539	72,710	52,568	40,103	58,040	99,000
Professional development	60	510	492	1,085	60	4,000
Consulting services	-	-	-	-	-	5,000
Payment for services	-	-	90	116	6,535	20,000
Miscellaneous expenditures	-	-	135	-	-	-
Total Supplies and Services	207,245	249,560	224,805	270,106	251,409	486,500
Grand Total	\$ 633,006	\$ 661,489	\$ 664,159	\$ 657,279	\$ 681,705	\$ 941,200

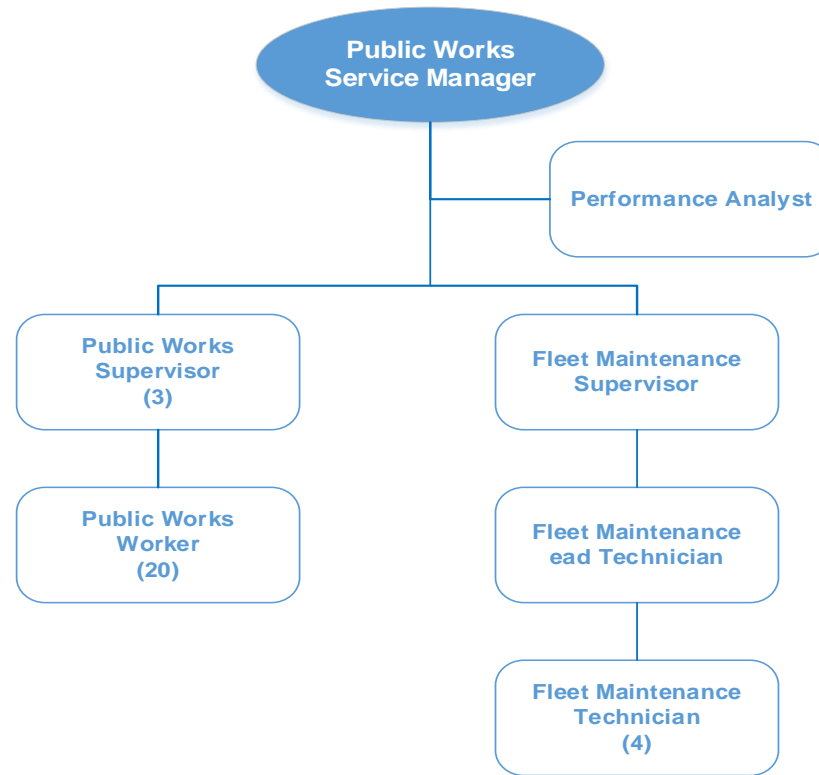
Public Service Administration Division - Neighborhood Lighting Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Maintenance fees	\$ 63,346	\$ 62,407	\$ 63,917	\$ 64,384	\$ 64,227	\$ 63,000
Total Revenues	63,346	62,407	63,917	64,384	64,227	63,000
Salaries and wages	14,590	22,647	8,766	18,430	7,182	22,900
Retirement	2,043	3,171	1,227	2,580	1,006	3,200
Fringe benefits	304	481	200	396	175	6,800
Total Personal Services	16,937	26,299	10,193	21,406	8,363	32,900
Materials and supplies	7,254	15,032	4,870	10,960	12,213	25,000
Non-capital assets	93,450	-	112,752	-	181,749	57,000
Maintenance and repairs	23,029	28,768	5,835	13,155	44,870	60,000
Payment for services	15	504	11	14	59	100
Total Supplies and Services	123,748	44,304	123,468	24,129	238,891	142,100
Grand Total	\$ 140,685	\$ 70,603	\$ 133,661	\$ 45,535	\$ 247,254	\$ 175,000

Revenues over/(under)
operating expenditures \$ (77,339) \$ (8,196) \$ (69,744) \$ 18,849 \$ (183,027) \$ (112,000)

Public Service Administration Division - Capital						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 342,997	\$ 353,825	\$ 291,081	\$ 359,585	\$ 382,512	\$ 455,200
Retirement	48,019	49,611	40,752	50,342	53,552	63,700
Fringe benefits	9,296	9,616	7,903	9,765	10,379	12,500
Total Personal Services	400,312	413,052	339,736	419,692	446,443	531,400
Grand Total	\$ 400,312	\$ 413,052	\$ 339,736	\$ 419,692	\$ 446,443	\$ 531,400

Public Service Administration Division - Local Coronavirus Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
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	\$ -	\$ -

PUBLIC WORKS



Authorized Personnel

	2019	2020	2021	2022
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						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 1,807,211	\$ 1,892,445	\$ 1,986,178	\$ 1,986,867	\$ 2,003,934	\$ 2,179,400
Retirement	253,263	265,085	277,693	277,067	281,132	305,100
Fringe benefits	460,509	479,346	448,119	479,429	465,273	512,400
Total Personal Services	2,520,983	2,636,876	2,711,990	\$ 2,743,363	2,750,339	2,996,900
Materials and supplies	519,797	588,025	756,635	597,420	642,868	772,700
Uniforms and clothing	16,438	10,967	14,759	14,900	16,857	17,400
Rents and leases	4,591	5,561	4,591	5,030	1,876	500
Utilities	8,234	8,732	10,071	11,926	10,504	12,300
Maintenance and repairs	272,692	256,293	275,015	466,929	371,101	447,000
Professional development	21,938	17,788	14,164	12,146	26,001	24,000
Consulting services	125,403	88,578	101,056	308,765	110,819	185,000
Intra-city services	43,015	50,808	46,450	35,577	30,627	61,000
Payment for services	16,429	18,091	30,786	26,495	26,884	26,600
Miscellaneous expenditures	606	1,584	5,974	6,444	2,272	26,700
Total Supplies and Services	1,029,143	1,046,427	1,259,501	1,485,632	1,239,809	1,573,200
Grand Total	\$ 3,550,126	\$ 3,683,303	\$ 3,971,491	\$ 4,228,995	\$ 3,990,148	\$ 4,570,100

Public Works Division - General Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 641,522	\$ 614,012	\$ 639,634	\$ 616,990	\$ 604,629	\$ 805,000
Retirement	89,813	85,787	89,545	86,347	84,648	112,700
Fringe benefits	102,572	116,879	102,730	113,677	95,771	120,000
Total Personal Services	833,907	816,678	831,909	817,014	785,048	1,037,700
Materials and supplies	186,981	187,845	187,710	185,628	242,468	232,700
Uniforms and clothing	3,201	3,474	3,207	3,541	2,977	3,200
Rents and leases	4,591	4,591	4,591	4,591	1,876	-
Utilities	4,826	6,113	7,729	9,621	8,494	8,300
Maintenance and repairs	21,913	5,104	4,774	1,612	21,271	20,000
Professional development	8,584	3,845	6,073	1,627	12,915	12,000
Consulting services	-	1,700	-	-	-	-
Payment for services	473	575	155	825	354	600
Miscellaneous expenditures	423	1,559	764	806	641	1,500
Total Supplies and Services	230,992	214,806	215,003	208,251	290,996	278,300
Grand Total	\$ 1,064,899	\$ 1,031,484	\$ 1,046,912	\$ 1,025,265	\$ 1,076,044	\$ 1,316,000

Public Works Division - Street Maintenance and Repair Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Salaries and wages	\$ 571,503	\$ 619,302	\$ 649,095	\$ 565,488	\$ 622,974	\$ 590,300
Retirement	80,284	87,036	91,166	78,590	87,798	82,600
Fringe benefits	170,508	171,064	172,441	194,205	205,780	178,800
Total Personal Services	822,295	877,402	912,702	838,283	916,552	851,700
Materials and supplies	221,025	326,231	434,851	328,351	284,123	400,000
Uniforms and clothing	7,946	3,732	5,997	7,327	8,017	8,000
Utilities	651	376	87	-	-	1,000
Maintenance and repairs	1,525	5,567	32,960	19,691	24,615	37,000
Professional development	3,504	10,893	5,858	3,614	3,268	5,000
Payment for services	4,367	3,446	4,636	4,085	4,658	5,000
Miscellaneous expenditures	183	25	2,032	5,570	1,608	1,000
Total Supplies and Services	239,201	350,270	486,421	368,638	326,289	457,000
Grand Total	\$ 1,061,496	\$ 1,227,672	\$ 1,399,123	\$ 1,206,921	\$ 1,242,841	\$ 1,308,700

Public Works Division - Sanitary Sewer Surcharge Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Utility fees	\$ 874,315	\$ 884,959	\$ 1,080,767	\$ 1,209,085	\$ 1,252,812	\$ 1,151,000
Total Revenues	874,315	884,959	1,080,767	1,209,085	1,252,812	1,151,000
Salaries and wages	332,633	403,095	337,389	354,208	364,743	389,800
Retirement	46,562	56,422	46,617	49,235	51,064	54,600
Fringe benefits	89,841	95,832	82,028	87,245	64,043	96,600
Total Personal Services	469,036	555,349	466,034	490,688	479,850	541,000
Materials and supplies	57,426	39,687	70,507	58,856	68,351	75,000
Uniforms and clothing	2,450	1,883	2,872	2,423	3,508	3,000
Rents and leases	-	970	-	307	-	500
Utilities	2,757	2,243	2,255	2,305	2,010	3,000
Maintenance and repairs	219,256	245,338	165,113	206,871	215,035	250,000
Professional development	9,550	2,950	1,933	6,905	9,218	6,000
Intra-city services	22,113	30,798	20,590	15,183	14,076	26,000
Payment for services	40	151	301	49	-	1,000
Miscellaneous expenditures	-	-	3,125	68	-	24,100
Total Supplies and Services	313,592	324,020	266,696	292,967	312,198	388,600
Grand Total	\$ 782,628	\$ 879,369	\$ 732,730	\$ 783,655	\$ 792,048	\$ 929,600

Revenues over/(under)						
operating expenditures	\$ 91,687	\$ 5,590	\$ 348,037	\$ 425,430	\$ 460,764	\$ 221,400

Public Works Division - Stormwater Management Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Utility fees	\$ 753,029	\$ 745,603	\$ 765,847	\$ 764,614	\$ 747,851	\$ 753,000
Total Revenues	753,029	745,603	765,847	764,614	747,851	753,000
Salaries and wages	177,408	178,320	264,354	242,581	301,035	318,800
Retirement	24,837	24,965	36,985	33,891	42,145	44,600
Fringe benefits	34,802	34,446	37,344	38,754	55,822	78,200
Total Personal Services	237,047	237,731	338,683	315,226	399,002	441,600
Materials and supplies	7,285	13,713	16,108	6,324	11,801	15,000
Uniforms and clothing	1,917	1,221	1,680	811	1,310	2,100
Rents and leases	-	-	-	132	-	-
Maintenance and repairs	-	284	34,406	109,775	30,467	100,000
Professional development	300	100	300	-	600	1,000
Consulting services	92,498	57,448	64,851	85,177	78,110	110,000
Intra-city services	12,675	12,820	16,776	9,857	11,996	20,000
Payment for services	11,549	13,919	25,694	21,536	21,872	20,000
Miscellaneous expenditures	-	-	-	-	23	-
Total Supplies and Services	126,224	99,505	159,815	233,612	156,179	268,100
Grand Total	\$ 363,271	\$ 337,236	\$ 498,498	\$ 548,838	\$ 555,181	\$ 709,700

Revenues over/(under)							
operating expenditures	\$ 389,758	\$ 408,367	\$ 267,349	\$ 215,776	\$ 192,670	\$ 43,300	

Public Works Division - Water Surcharge Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
Utility fees	\$ 488,644	\$ 479,834	\$ 656,119	\$ 789,904	\$ 809,797	\$ 756,000
Total Revenues	488,644	479,834	656,119	789,904	809,797	756,000
Salaries and wages	84,145	77,716	95,706	73,665	110,553	75,500
Retirement	11,767	10,875	13,380	10,255	15,477	10,600
Fringe benefits	62,786	61,125	53,576	41,865	43,857	38,800
Total Personal Services	158,698	149,716	162,662	125,785	169,887	124,900
Materials and supplies	47,080	20,549	47,459	12,960	36,125	50,000
Uniforms and clothing	924	657	1,003	698	1,045	1,100
Maintenance and repairs	29,998	-	37,762	128,980	79,713	40,000
Consulting services	32,905	29,430	36,205	223,588	32,709	75,000
Intra-city services	8,227	7,190	9,084	10,537	4,555	15,000
Miscellaneous expenditures	-	-	53	-	-	100
Total Supplies and Services	119,134	57,826	131,566	376,763	154,147	181,200
Grand Total	\$ 277,832	\$ 207,542	\$ 294,228	\$ 502,548	\$ 324,034	\$ 306,100

Revenues over/(under)							
operating expenditures	\$ 210,812	\$ 272,292	\$ 361,891	\$ 287,356	\$ 485,763	\$ 449,900	

Public Works Division - Local Coronavirus Fund						
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	Adopted 2022
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	\$ -	\$ -



CAPITAL EQUIPMENT

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

The 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 \$1.16 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 2022 budget.

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 Summary by Funding Source

Capital Equipment Fund	\$ 1,249,600
Emergency Medical Billing Fund	67,600
Technology Fund	167,000
Water Surcharge Fund	80,000
Swimming Pool Fund	20,000
Local Fiscal Recovery Fund	1,400,000
	<u>\$ 2,984,200</u>

Capital Equipment Summary by Department

Community Development	\$ 25,000
Fire Division	1,541,600
Information Technology	224,000
Parks and Recreation	204,300
Police Division	438,100
Public Service Administration	121,200
Public Works	430,000
	<u>\$ 2,984,200</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	Chevy Silverado 1500 Ext Cab	1	R	\$ 25,000	Capital Equipment Fund
Community Development Total				\$ 25,000	

Fire Division

<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	Self-contained breathing apparatus (SCBA)	4	R	\$ 30,600	Emergency Medical Billing Fund
2	Portable radios	5	R	30,000	Capital Equipment Fund
3	Knox E Key system	1	N	15,000	Capital Equipment Fund
4	Telescoping ram	1	N	9,000	Capital Equipment Fund
5	Aerial ladder fire truck	1	R	1,400,000	Local Fiscal Recovery Fund
6	¾ ton pickup truck	1	R	57,000	Capital Equipment Fund
Fire Division Total				\$ 1,541,600	

Information Technology

<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	Exagrid data storage upgrade	1	R	\$ 34,000	Technology Fund
2	Network switches for MSC, PSC, Station 72	10	R	73,000	Technology Fund
3	Production servers	1-4	R	60,000	Technology Fund
4	Fire MDT with docking stations	7	R	37,000	Emergency Medical Billing Fund
5	Reed Rd Water Park PA system & security cameras	1	R	20,000	Swimming Pool Fund
Information Technology Total				\$ 224,000	

CAPITAL EQUIPMENT

Parks and Recreation

<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	Multi-function aerator attachment	1	R	\$ 34,500	Capital Equipment Fund
2	Spreader	1	R	7,300	Capital Equipment Fund
3	Utility vehicle (4WD)	1	R	58,000	Capital Equipment Fund
4	Dump bed insert	1	N	9,500	Capital Equipment Fund
5	Brush hog attachment	1	N	7,500	Capital Equipment Fund
6	Snow control implements for dump truck	1	R	14,500	Capital Equipment Fund
7	Tiller attachment	1	N	7,500	Capital Equipment Fund
8	Chevy Colorado with expiring lease	1	N/A	5,000	Capital Equipment Fund
9	Equipment trailer	1	R	5,500	Capital Equipment Fund
10	Equipment trailer	1	R	8,500	Capital Equipment Fund
11	1 ton pickup truck with plow	1	R	46,500	Capital Equipment Fund
Parks and Recreation Total				\$ 204,300	

Police Division

<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	Vehicle radio equipment (1/2 of replacement need)	1	R	\$ 85,000	Capital Equipment Fund
2	Unmarked Police Car	1	R	32,500	Capital Equipment Fund
3	Live Scan machine	1	R	30,000	Capital Equipment Fund
4	Portable Radios (1/2 of replacement need)	28	R	170,000	Capital Equipment Fund
5	BAC Datamaster machine or equivalent	1	R	12,000	Capital Equipment Fund
6	Police Cruiser	1	R	38,300	Capital Equipment Fund
7	Police Cruiser	1	R	38,300	Capital Equipment Fund
8	Up fitting of Police Cruisers	2	N	32,000	Capital Equipment Fund
Police Division Total				\$ 438,100	

CAPITAL EQUIPMENT

Public Service Administration

<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	OUPS Utility Locator	1	R	\$ 8,000	Capital Equipment Fund
2	Radar vehicle detection	14	R	85,200	Capital Equipment Fund
3	PTZ cameras for traffic signals	4	N	28,000	Capital Equipment Fund
Public Service Administration Total				\$ 121,200	

CAPITAL EQUIPMENT

Public Works

<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	Single axle dump truck with snow plow/spreader	1	R	\$ 185,000	Capital Equipment Fund
2	Heavy equipment trailer	1	R	40,000	Capital Equipment Fund
3	1 Ton dump truck with plow/spreader	1	R	75,000	Capital Equipment Fund
4	Utility truck for hydrant repairs/maintenance	1	N	80,000	Water Surcharge Fund
5	Forklift	1	R	35,000	Capital Equipment Fund
6	Medium duty equipment trailer	1	R	15,000	Capital Equipment Fund
Public Works Total				\$ 430,000	



CAPITAL IMPROVEMENTS

The vast majority of the Capital Improvement Program (CIP) represents the cost of replacing and reconstructing the existing infrastructure of roads, lighting, waterlines, and sanitary and storm sewers. Thus, the CIP typically does not impact annual operating expenditures, and neither eliminates nor creates additional infrastructure.

The City's financial policies include guidance for maintaining a ten-year CIP plan (updated annually) with the goal of achieving the annual replacement cost of the infrastructure based upon the service life of each component. The most recent update to the ten-year CIP plan includes years 2022 through 2031. The total for these years is approximately \$143.3 million.

Capital Improvement Plan 2021 – 2030 (in millions)		
<u>Detail</u>	<u>Amount</u>	<u>Percent</u>
Streets, etc.	\$79.7	56.0%
<i>(includes streets, sidewalks, lights, signals, etc.)</i>		
Utilities	43.3	30.0%
<i>(includes waterlines, sewerlines, stormwater projects, bridges/culverts)</i>		
Parks	20.3	14.0%
Total	\$143.3	100.0%

Financing

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

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.

CAPITAL IMPROVEMENTS

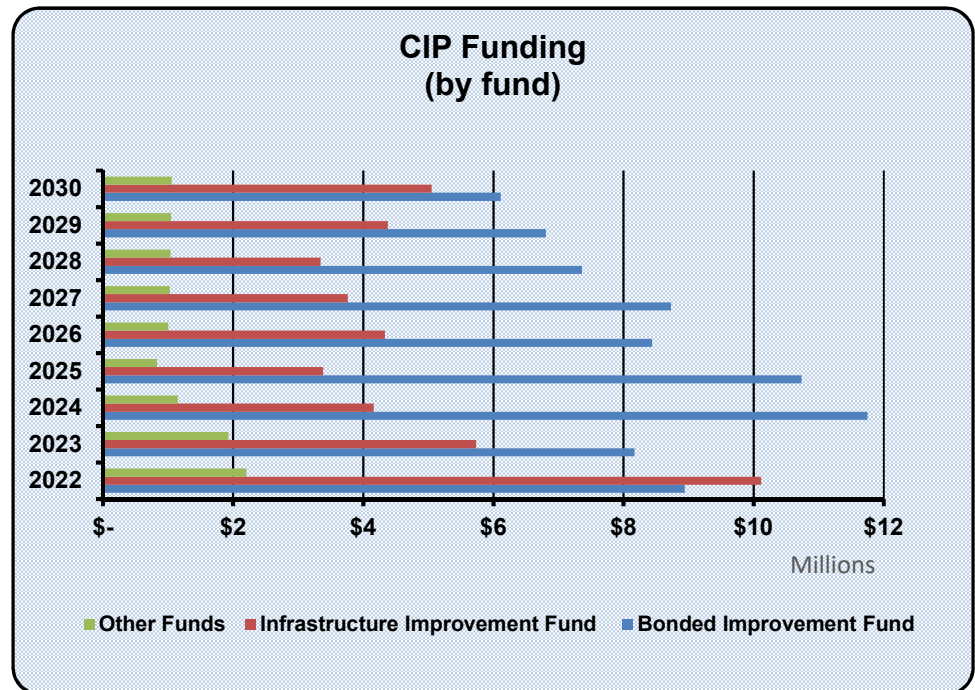
Additional cash funding for the CIP will also come from several other sources, including fees deposited into the Water Surcharge, Sanitary Sewer Surcharge, and Stormwater Management Funds.

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 related CIP expenditures are accounted for in the Bonded Improvement Fund.

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

The 2022 budget includes two new Capital Improvement line items in the fund section. The first line item is entitled "Capital improvements – Community Center/Office" it will primarily be found in the Bonded Improvement and Infrastructure 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 \$64.7 million included in the 2022 adopted budget is only an estimate for budgeting purposes. This amount will continue to be refined throughout 2022 as the design 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 new 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 2022 budget includes \$17.25 million under this line item for the public infrastructure being constructed in the Kingsdale area.



CAPITAL IMPROVEMENTS

2022				Funding			
Project Year	Project Name	Project Type	Adopted	Bonds	Cash	Other	
Construction							
2022	Street Maintenance Program	Streets	\$ 1,356,000	\$ -	\$ 1,356,000	\$ -	
2022	Street Reconstruction Program	Streets	1,695,000	1,695,000	-	-	
2022	Fishinger Rd. Reconstruction (Mountview Rd. to Tremont Rd.)	Streets	5,755,400	1,544,000	-	4,211,400	
2022	McCoy Rd. Resurfacing (Riverside Rd to Mountview Rd.)	Streets	1,180,000	-	1,180,000	-	
2022	Sidewalk Maintenance Program	Sidewalks	790,000	-	440,000	350,000	
2022	North Star Rd. Sidewalks	Sidewalks	135,600	-	135,600	-	
2022	Wakefield Forest Sidewalk Improvements	Sidewalks	541,200	-	541,200	-	
2022	Annual Sidewalk Incentive Program	Sidewalks	100,000	-	100,000	-	
2022	Windermere and McCoy Traffic Signal Replacement	Traffic Signals	452,000	452,000	-	-	
2022	Traffic Signal Interconnect	Traffic Signals	194,400	-	194,400	-	
2022	Fishinger Rd. Waterline (Phase I)	Waterlines	1,695,000	1,695,000	-	-	
2022	Turkey Run Erosion Control	Stormwater	339,000	-	339,000	-	
2022	Sustainable Sewer Solution Program (2022/2023)	Sanitary Sewers	2,795,800	695,800	-	2,100,000	
2022	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	215,000	-	215,000	-	
2022	Park Improvements						
	- Sidewalks	Parks	33,900	-	33,900	-	
	- Northam Park Improvements (Service Building) - Phase II	Parks	2,421,600	2,421,600	-	-	
	- Sunny 95 Multi-Sport Court	Parks	516,600	-	124,600	392,000	
Design/Engineering							
2023	Street Maintenance Program	Streets	22,500	-	22,500	-	
2023	Street Reconstruction Program	Streets	135,000	135,000	-	-	
2023	Fishinger Rd. Reconstruction (Riverside Dr. to Mountview Rd.)	Streets	100,000	100,000	-	-	
2023	Wakefield Forest Traffic Calming	Streets	45,900	-	45,900	-	
2023	Sidewalk Maintenance Program	Sidewalks	40,000	-	40,000	-	
2023	Riverside Dr. Shared Use Path and Metro Park Study	Sidewalks	250,000	-	250,000	-	
2023	Turkey Run Stream Stabilization	Stormwater	250,000	-	250,000	-	
2023	Sustainable Sewer Solution Program	Sanitary Sewers	75,000	75,000	-	-	
2023	Park Improvements						
	- Northam Park Improvements (East Athletic Fields) - Phase III	Parks	130,900	130,900	-	-	
TOTAL:			\$ 21,265,800	\$ 8,944,300	\$ 5,268,100	\$ 7,053,400	

CAPITAL IMPROVEMENTS

2023				Funding			
Project Year	Project Name	Project Type	Adopted	Bonds	Cash	Other	
Construction							
2023	Street Maintenance Program	Streets	\$ 864,500	\$ -	\$ 864,500	\$ -	
2023	Street Reconstruction Program	Streets	1,267,900	1,267,900	-	-	
2023	Fishinger Rd. Reconstruction (Riverside Dr. to Mountview Rd.)	Streets	5,162,100	1,824,700	-	3,337,400	
2023	Wakefield Forest Traffic Calming	Streets	345,800	-	345,800	-	
2023	Lane Ave. Shared Use Path	Sidewalks	461,100	-	131,100	330,000	
2023	Sidewalk Maintenance Program	Sidewalks	244,800	-	144,800	100,000	
2023	Annual Sidewalk Incentive Program	Sidewalks	102,000	-	102,000	-	
2023	Fishinger Rd. Waterline Replacement (Phase II)	Waterlines	1,728,900	1,288,900	440,000	-	
2023	Turkey Run Stream Stabilization - Phase II	Stormwater	864,500	-	864,500	-	
2023	Sustainable Sewer Solution Program	Sanitary Sewers	1,403,200	1,253,200	150,000	-	
2023	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	219,300	-	219,300	-	
2023	Park Improvements						
	- Sidewalks	Parks	34,600	-	34,600	-	
	- Northam Park Improvements (East Athletic Fields) - Phase III	Parks	1,508,800	1,508,800	-	-	
	- Small Capital Projects	Parks	46,100	-	46,100	-	
Design/Engineering							
2024	Street Maintenance Program	Streets	24,500	-	24,500	-	
2024	Street Reconstruction Program	Streets	229,500	229,500	-	-	
2024	Northwest Blvd Reconstruction - Phase III	Streets	275,400	275,400	-	-	
2024	Lane Ave. Corridor Streetscape - Phase I	Streets	255,000	-	255,000	-	
2024	Riverside Dr. Shared Use Path	Sidewalks	183,600	-	183,600	-	
2024	Nottingham Rd. Sidewalk Project	Sidewalks	49,500	-	49,500	-	
2024	Sidewalk Maintenance Program	Sidewalks	40,800	-	40,800	-	
2024	Waterline Replacements	Waterlines	283,100	283,100	-	-	
2024	Sustainable Sewer Solution Program	Sanitary Sewers	76,500	76,500	-	-	
2024	Park Improvements						
	- Northam Park Improvements (Tennis and Site Improvements) - Phase IV	Parks	161,000	161,000	-	-	
TOTAL:			\$ 15,832,500	\$ 8,169,000	\$ 3,896,100	\$ 3,767,400	

CAPITAL IMPROVEMENTS

2024				Funding			
Project Year	Project Name	Project Type	Adopted	Bonds	Cash	Other	
Construction							
2024	Street Maintenance Program	Streets	\$ 940,600	\$ -	\$ 940,600	\$ -	-
2024	Street Reconstruction Program	Streets	1,763,500	1,763,500	-	-	-
2024	Lane Ave. Corridor Streetscape - Phase I	Streets	2,939,200	2,539,200	-	400,000	-
2024	Northwest Blvd Reconstruction - Phase III	Streets	2,116,200	2,116,200	-	-	-
2024	Riverside Dr. Shared Use Path	Sidewalks	940,500	-	940,500	-	-
2024	Nottingham Rd. Sidewalk Project	Sidewalks	570,200	-	570,200	-	-
2024	Sidewalk Maintenance Program	Sidewalks	249,800	-	149,800	100,000	-
2024	Annual Sidewalk Incentive Program	Sidewalks	104,000	-	104,000	-	-
2024	Waterline Replacements	Waterlines	2,175,000	1,395,000	780,000	-	-
2024	Sustainable Sewer Solution Program	Sanitary Sewers	1,432,700	1,282,700	150,000	-	-
2024	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	223,700	-	223,700	-	-
2024	Park Improvements						-
	- Sidewalks	Parks	35,300	-	35,300	-	-
	- Northam Park Improvements (Tennis and Site Improvements) - Phase IV	Parks	1,855,200	1,855,200	-	-	-
	- Thompson Park Outdoor Fitness	Parks	117,600	-	117,600	-	-
	- Thompson Park Playground	Parks	411,500	-	411,500	-	-
	- Blinn House and Shuffle Board Demo	Parks	221,600	-	221,600	-	-
Design/Engineering							
2025	Street Maintenance Program	Streets	40,600	-	40,600	-	-
2025	Street Reconstruction Program	Streets	343,400	343,400	-	-	-
2025	Redding Rd. Resurfacing (Fishingier to Zollinger)	Streets	88,500	-	88,500	-	-
2025	Sidewalk Maintenance Program	Sidewalks	41,600	-	41,600	-	-
2025	Waterline Replacements	Waterlines	298,100	298,100	-	-	-
2025	Sustainable Sewer Solution Program	Sanitary Sewers	78,000	78,000	-	-	-
2025	Park Improvements						-
	- Devon Toddler Pool	Parks	81,700	81,700	-	-	-
TOTAL:			\$ 17,068,500	\$ 11,753,000	\$ 4,815,500	\$ 500,000	

CAPITAL IMPROVEMENTS

2025				Funding			
Project Year	Project Name	Project Type	Adopted	Bonds	Cash	Other	
Construction							
2025	Street Maintenance Program	Streets	\$ 1,558,900	\$ -	\$ 1,558,900	\$ -	
2025	Street Reconstruction Program	Streets	2,638,200	2,638,200	-	-	
2025	Lane Ave. Corridor Streetscape - Phase II	Streets	2,998,000	2,998,000	-	-	
2025	Redding Rd. Resurfacing (Fishinger to Zollinger)	Streets	1,019,300	-	1,019,300	-	
2025	Sidewalk Maintenance Program	Sidewalks	232,700	-	132,700	100,000	
2025	Annual Sidewalk Incentive Program	Sidewalks	106,200	-	106,200	-	
2025	Waterline Replacements	Waterlines	2,290,400	1,850,400	440,000	-	
2025	Sustainable Sewer Solution Program	Sanitary Sewers	1,525,300	1,375,300	150,000	-	
2025	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	228,200	-	228,200	-	
2025	Park Improvements						
	- Sidewalks	Parks	36,000	-	36,000	-	
	- Small Capital Projects	Parks	48,000	-	48,000	-	
	- Devon Toddler Pool	Parks	941,400	941,400	-	-	
Design/Engineering							
2026	Street Maintenance Program	Streets	41,400	-	41,400	-	
2026	Street Reconstruction Program	Streets	350,200	350,200	-	-	
2026	Zollinger Rd. Improvements (Riverside Dr. to Redding Rd.)	Streets	99,500	-	99,500	-	
2026	Sidewalk Maintenance Program	Sidewalks	64,400	-	64,400	-	
2026	Zollinger Rd. Street Light Improvements (Riverside Dr. to Tremont Rd.)	Street Lights	138,000	-	138,000	-	
2026	Waterline Replacements (North Star Rd., Kioka Ave., Greensview Dr., Zollinger Rd.)	Waterlines	234,000	234,000	-	-	
2026	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)	Stormwater	148,600	148,600	-	-	
2026	Stormwater Projects	Stormwater	15,900	-	15,900	-	
2026	Sustainable Sewer Solution Program	Sanitary Sewers	79,500	79,500	-	-	
2026	Park Improvements						
	- Reed Road Park Asphalt Paths	Parks	13,300	-	13,300	-	
	- Northam Park Improvements (West Athletic Fields) - Phase V	Parks	125,000	125,000	-	-	
	- Thompson Park Asphalt Paths	Parks	26,600	-	26,600	-	
TOTAL:			\$ 14,959,000	\$ 10,740,600	\$ 4,118,400	\$ 100,000	

CAPITAL IMPROVEMENTS

2026				Funding			
Project Year	Project Name	Project Type	Adopted	Bonds	Cash	Other	
Construction							
2026	Street Maintenance Program	Streets	\$ 1,590,100	\$ -	\$ 1,590,100	\$ -	
2026	Street Reconstruction Program	Streets	2,690,900	2,690,900	-	-	
2026	Zollinger Rd. Improvements (Riverside Dr. to Redding Rd.)	Streets	798,300	-	498,300	300,000	
2026	Sidewalk Maintenance Program	Sidewalks	259,900	-	159,900	100,000	
2026	Annual Sidewalk Incentive Program	Sidewalks	108,300	-	108,300	-	
2026	Zollinger Rd. Street Light Improvements (Riverside Dr. to Tremont Rd.)	Street Lights	795,100	-	795,100	-	
2026	Waterline Replacements	Waterlines	1,798,000	1,358,000	440,000	-	
2026	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)	Stormwater	856,200	856,200	-	-	
2026	Stormwater Projects	Stormwater	183,500	-	183,500	-	
2026	Sustainable Sewer Solution Program	Sanitary Sewers	1,280,500	1,130,500	150,000	-	
2026	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	232,700	-	232,700	-	
2026	Park Improvements						
	- Sidewalks	Parks	36,700	-	36,700	-	
	- Reed Road Park Asphalt Paths	Parks	152,900	-	152,900	-	
	- Northam Park Improvements (West Athletic Fields) - Phase V	Parks	1,440,900	1,440,900	-	-	
	- Thompson Park Asphalt Paths	Parks	305,800	-	305,800	-	
Design/Engineering							
2027	Street Maintenance Program	Streets	42,200	-	42,200	-	
2027	Street Reconstruction Program	Streets	357,200	357,200	-	-	
2027	Sidewalk Maintenance Program	Sidewalks	43,200	-	43,200	-	
2027	North Star Rd. Sidewalk	Sidewalks	12,000	-	12,000	-	
2027	North Star Rd. Street Light Improvements	Street Lights	86,600	-	86,600	-	
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	356,100	356,100	-	-	
2027	Sustainable Sewer Solution Program	Sanitary Sewers	81,000	81,000	-	-	
2027	Park Improvements						
	- Fancyburg Park Improvements (Site, Shelter, Paths) - Phase I	Parks	170,500	170,500	170,500	-	
TOTAL:			\$ 13,781,500	\$ 8,441,300	\$ 5,110,700	\$ 400,000	

CAPITAL IMPROVEMENTS

2027				Funding			
Project Year	Project Name	Project Type	Adopted	Bonds	Cash	Other	
Construction							
2027	Street Maintenance Program	Streets	\$ 1,621,900	\$ -	\$ 1,621,900	\$ -	-
2027	Street Reconstruction Program	Streets	2,744,800	2,744,800	-	-	-
2027	Sidewalk Maintenance Program	Sidewalks	265,200	-	265,200	-	-
2027	North Star Rd. Sidewalk	Sidewalks	461,600	-	461,600	-	-
2027	Annual Sidewalk Incentive Program	Sidewalks	110,400	-	110,400	-	-
2027	North Star Rd. Street Light Improvements	Street Lights	499,000	-	499,000	-	-
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	2,736,000	2,296,000	440,000	-	-
2027	Stormwater Projects	Stormwater	187,200	-	187,200	-	-
2027	Sustainable Sewer Solution Program	Sanitary Sewers	1,037,000	887,000	150,000	-	-
2027	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	237,400	-	237,400	-	-
2027	Park Improvements						
	- Sidewalks	Parks	37,500	-	37,500	-	-
	- Fancyburg Park Improvements (Site, Shelter, Paths) - Phase I	Parks	1,965,000	1,965,000	-	-	-
Design/Engineering							
2028	Street Maintenance Program	Streets	43,100	-	43,100	-	-
2028	Street Reconstruction Program	Streets	364,400	364,400	-	-	-
2028	Sidewalk Maintenance Program	Sidewalks	44,000	-	44,000	-	-
2028	Waterline Replacements	Waterlines	152,000	152,000	-	-	-
2028	Fishinger Run Bridge Project	Bridges	128,400	128,400	-	-	-
2028	Stormwater Projects	Stormwater	16,500	-	16,500	-	-
2028	Sustainable Sewer Solution Program	Sanitary Sewers	110,400	110,400	-	-	-
2028	Park Improvements						
	- Northwest Kiwanis/Burbank Asphalt Paths	Parks	13,800	-	13,800	-	-
	- Fancyburg Park Improvements (Support Building) - Phase II	Parks	82,800	82,800	-	-	-
	- Thompson Park (North) Shelter Renovation	Parks	74,500	-	74,500	-	-
TOTAL:			\$ 13,525,500	\$ 8,730,800	\$ 4,794,700	\$ -	

CAPITAL IMPROVEMENTS

2028				Funding			
Project Year	Project Name	Project Type	Adopted	Bonds	Cash	Other	
Construction							
2028	Street Maintenance Program	Streets	\$ 1,654,400	\$ -	\$ 1,654,400	\$ -	
2028	Street Reconstruction Program	Streets	2,799,700	2,799,700	-	-	
2028	Sidewalk Maintenance Program	Sidewalks	270,500	-	170,500	100,000	
2028	Annual Sidewalk Incentive Program	Sidewalks	112,600	-	112,600	-	
2028	Waterline Replacements	Waterlines	1,168,200	728,200	440,000	-	
2028	Fishinger Run Bridge Project	Bridges	986,200	986,200	-	-	
2028	Stormwater Projects	Stormwater	191,000	-	191,000	-	
2028	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	242,100	-	242,100	-	
2028	Sustainable Sewer Solution Program	Sanitary Sewers	1,273,200	1,123,200	150,000	-	
2028	Park Improvements						
	- Sidewalks	Parks	38,200	-	38,200	-	
	- Northwest Kiwanis/Burbank Asphalt Paths	Parks	159,100	-	159,100	-	
	- Fancyburg Park Improvements (Support Building) - Phase II	Parks	954,400	954,400	-	-	
	- Thompson Park (North) Shelter Renovation	Parks	859,000	-	859,000	-	
Design/Engineering							
2029	Street Maintenance Program	Streets	43,900	-	43,900	-	
2029	Street Reconstruction Program	Streets	371,600	371,600	-	-	
2029	Sidewalk Maintenance Program	Sidewalks	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	211,100	211,100	-	-	
2029	Stormwater Projects	Stormwater	16,800	-	16,800	-	
2029	Sustainable Sewer Solution Program	Sanitary Sewers	112,000	112,000	-	-	
2029	Park Improvements						
	- Athletic Field Improvements	Parks	78,300	78,300	-	-	
	- Mallway Park Improvements	Parks	56,300	-	56,300	-	
TOTAL:			\$ 11,750,400	\$ 7,364,700	\$ 4,285,700	\$ 100,000	

CAPITAL IMPROVEMENTS

2029				Funding			
Project Year	Project Name	Project Type	Adopted	Bonds	Cash	Other	
Construction							
2029	Street Maintenance Program	Streets	\$ 1,687,400	\$ -	\$ 1,687,400	\$ -	
2029	Street Reconstruction Program	Streets	2,855,600	2,855,600	-	-	
2029	Sidewalk Maintenance Program	Sidewalks	276,000	-	176,000	100,000	
2029	Annual Sidewalk Incentive Program	Sidewalks	114,900	-	114,900	-	
2029	Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.)	Traffic Signals	616,600	-	616,600	-	
2029	Waterline Replacements	Waterlines	1,621,900	1,181,900	440,000	-	
2029	Stormwater Projects	Stormwater	194,900	-	194,900	-	
2029	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	247,000	-	247,000	-	
2029	Sustainable Sewer Solution Program	Sanitary Sewers	1,298,900	1,148,900	150,000	-	
2029	Park Improvements						
	- Sidewalks	Parks	39,000	-	39,000	-	
	- Athletic Field Improvements	Parks	902,100	902,100	-	-	
	- Mallway Park Improvements	Parks	649,000	-	649,000	-	
	- Northwest Kiwanis Playground	Parks	292,100	-	292,100	-	
	- Playground Expansion	Parks	324,500	-	324,500	-	
Design/Engineering							
2030	Street Maintenance Program	Streets	44,800	-	44,800	-	
2030	Street Reconstruction Program	Streets	379,100	379,100	-	-	
2030	Sidewalk Maintenance Program	Sidewalks	45,600	-	45,600	-	
2030	McCoy Rd. Street Lighting Project	Street Lights	149,300	-	149,300	-	
2030	Waterline Replacements	Waterlines	140,600	140,600	-	-	
2030	Evans Run Culvert Project	Bridges	86,200	86,200	-	-	
2030	Stormwater Projects	Stormwater	17,100	-	17,100	-	
2030	Sustainable Sewer Solution Program	Sanitary Sewers	114,000	114,000	-	-	
2030	Park Improvements						
	- Reed Road Park Drainage	Parks	58,000	-	58,000	-	
	- Trails and Walkways	Parks	23,000	-	23,000	-	
	- Sunny 95 Park Asphalt Paths	Parks	14,400	-	14,400	-	
	- Thompson Park (South) Shelter Renovation	Parks	46,000	-	46,000	-	
TOTAL:			\$ 12,238,000	\$ 6,808,400	\$ 5,329,600	\$ 100,000	

CAPITAL IMPROVEMENTS

2030				Funding			
Project Year	Project Name	Project Type	Adopted	Bonds	Cash	Other	
Construction							
2030	Street Maintenance Program	Streets	\$ 1,721,200	\$ -	\$ 1,721,200	\$ -	-
2030	Street Reconstruction Program	Streets	2,912,800	2,912,800	-	-	-
2030	Sidewalk Maintenance Program	Sidewalks	281,300	-	181,300	100,000	-
2030	Annual Sidewalk Incentive Program	Sidewalks	117,200	-	117,200	-	-
2030	McCoy Rd. Street Lighting Project	Street Lights	860,600	-	860,600	-	-
2030	Waterline Replacement (Beverley Rd., Hoxton Ct., Trentwood Rd., Ridgeview Rd.)	Waterlines	1,080,400	640,400	440,000	-	-
2030	Evans Run Culvert Project	Bridges	662,000	662,000	-	-	-
2030	Stormwater Projects	Stormwater	216,200	-	216,200	-	-
2030	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	251,900	-	251,900	-	-
2030	Sustainable Sewer Solution Program	Sanitary Sewers	1,324,200	1,174,200	150,000	-	-
2030	Park Improvements				-	-	-
	- Sidewalks	Parks	39,700	-	39,700	-	-
	- Reed Road Park Drainage	Parks	668,600	-	668,600	-	-
	- Trails and Walkways	Parks	264,800	-	264,800	-	-
	- Ball Diamond Fencing and Dugouts	Parks	198,600	-	198,600	-	-
	- Sunny 95 Park Asphalt Paths	Parks	165,500	-	165,500	-	-
	- Thompson Park (South) Shelter Renovation	Parks	529,600	-	529,600	-	-
Design/Engineering							
2031	Street Maintenance Program	Streets	45,700	-	45,700	-	-
2031	Street Reconstruction Program	Streets	386,700	386,700	-	-	-
2031	Sidewalk Maintenance Program	Sidewalks	46,800	-	46,800	-	-
2031	Traffic Signal Replacement Project	Traffic Signals	111,300		111,300	-	-
2031	Waterline Replacements	Waterlines	175,800	175,800	-	-	-
2031	Sustainable Sewer Solution Program	Sanitary Sewers	117,000	117,000	-	-	-
2031	Park Improvements						
	- Reed Road Water Park Improvements	Parks	46,900	46,900	-	-	-
TOTAL:			\$ 12,224,800	\$ 6,115,800	\$ 6,009,000	\$ 100,000	

CAPITAL IMPROVEMENTS

2031				Funding		
Project Year	Project Name	Project Type	Adopted	Bonds	Cash	Other
Construction						
2031	Street Maintenance Program	Streets	\$ 1,755,600	\$ -	\$ 1,755,600	\$ -
2031	Street Reconstruction Program	Streets	2,971,000	2,971,000	-	-
2031	Sidewalk Maintenance Program	Sidewalks	287,000	-	187,000	100,000
2031	Annual Sidewalk Incentive Program	Sidewalks	119,500	-	119,500	-
2031	Traffic Signal Replacement Project	Traffic Signals	641,500	-	641,500	-
2031	Waterline Replacement (Beverley Rd., Hoxton Ct., Trentwood Rd., Ridgeview Rd.)	Waterlines	1,348,200	908,200	440,000	-
2031	Stormwater Projects	Stormwater	202,300	-	202,300	-
2031	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	256,900	-	256,900	-
2031	Sustainable Sewer Solution Program	Sanitary Sewers	1,348,400	1,198,400	150,000	-
2031	Park Improvements					
	- Sidewalks	Parks	40,500	-	40,500	-
	- Reed Road Water Park Improvements	Parks	540,200	-	540,200	-
	- Senior Outdoor Fitness	Parks	303,900	-	303,900	-
Design/Engineering						
2032	Street Maintenance Program	Streets	46,700	-	46,700	-
2032	Street Reconstruction Program	Streets	394,400	394,400	-	-
2032	Sidewalk Maintenance Program	Sidewalks	47,600	-	47,600	-
2032	Waterline Replacements	Waterlines	181,500	181,500	-	-
2032	Stormwater Projects	Stormwater	18,200	-	18,200	-
2032	Sustainable Sewer Solution Program	Sanitary Sewers	121,000	121,000	-	-
TOTAL:			\$ 10,624,400	\$ 5,774,500	\$ 4,749,900	\$ 100,000
Total Capital Improvements				\$ 82,842,400	\$ 48,377,700	\$ 12,220,800





LINE ITEM EXPENDITURE SUMMARY

Operating Expenditures By Line Item						
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>
<u>Personal service:</u>						
Salaries and wages	\$ 20,077,284	\$ 20,553,918	\$ 21,266,083	\$ 21,643,501	\$ 22,708,283	\$ 24,753,500
Retirement	3,499,698	3,595,806	3,726,242	3,794,905	3,898,405	4,410,000
Fringe benefits	3,609,559	3,675,993	3,352,881	3,623,656	3,650,289	4,229,200
Total personal services	27,186,541	27,825,717	28,345,206	29,062,062	30,256,977	33,392,700
<u>Other than personal service:</u>						
Materials and supplies	1,864,730	1,853,805	2,240,755	1,833,242	2,125,690	2,452,100
Uniforms and clothing	155,696	167,929	197,500	138,674	171,355	227,300
Rents and leases	164,074	149,195	194,788	194,762	181,409	278,400
Utilities	858,966	835,246	826,854	773,511	793,100	944,700
Maintenance and repairs	2,061,269	2,206,342	3,045,730	2,350,031	1,960,442	4,737,600
Professional development	316,937	266,303	314,436	200,882	275,909	408,600
Consulting services	3,520,213	5,321,852	5,683,737	5,311,976	5,483,996	6,084,600
Payment for services	2,658,124	2,302,231	2,762,915	2,519,486	2,549,294	3,231,000
Miscellaneous expenditures	1,554,519	1,065,389	955,186	817,867	711,689	1,345,200
Total other than personal services	13,154,528	14,168,292	16,221,901	14,140,431	14,252,884	19,709,500
Less: Capital-related personal services	(446,835)	(418,670)	(363,399)	(455,248)	(517,942)	(641,900)
Total operating expenditures	\$ 39,894,234	\$ 41,575,339	\$ 44,203,708	\$ 42,747,245	\$ 43,991,919	\$ 52,460,300

LINE ITEM EXPENDITURE SUMMARY

Operating Expenditures Expressed as a Percentage of Total

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Adopted</u>
<u>Personal service:</u>						
Salaries and wages	49.77%	48.94%	47.72%	50.10%	51.02%	46.61%
Retirement	8.68%	8.56%	8.36%	8.78%	8.76%	8.30%
Fringe benefits	8.95%	8.75%	7.52%	8.39%	8.20%	7.96%
Total personal services	67.39%	66.26%	63.60%	67.27%	67.98%	62.88%
<u>Other Than Personal Service:</u>						
Materials and supplies	4.62%	4.41%	5.03%	4.24%	4.78%	4.62%
Uniforms and clothing	0.39%	0.40%	0.44%	0.32%	0.38%	0.43%
Rents and leases	0.41%	0.36%	0.44%	0.45%	0.41%	0.52%
Utilities	2.13%	1.99%	1.86%	1.79%	1.78%	1.78%
Maintenance and repairs	5.11%	5.25%	6.83%	5.44%	4.40%	8.92%
Professional development	0.79%	0.63%	0.71%	0.46%	0.62%	0.77%
Consulting services	8.73%	12.67%	12.75%	12.30%	12.32%	11.46%
Payment for services	6.59%	5.48%	6.20%	5.83%	5.73%	6.08%
Miscellaneous expenditures	3.85%	2.54%	2.14%	1.89%	1.60%	2.53%
Total other than personal services	32.61%	33.74%	36.40%	32.73%	32.02%	37.12%
Department totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

EMPLOYMENT SUMMARY

Pay Grade		Final 2017		Final 2018		Final 2019		Final 2020		Final 2021		Adopted 2022	
		Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
Department/Position													
Office of the City Attorney													
	City Attorney	1.00	0.00	1.00		1.00		1.00		1.00		1.00	
30	First Assistant City Attorney	1.00	0.00										
27	Assistant City Attorney	1.00	0.00	2.00		2.00		2.00		2.00		2.00	
24	Criminal Justice Program Administrator	1.00	0.00	1.00		1.00		1.00		1.00		1.00	
19	Legal Management Assistant	1.00	0.00	1.00		1.00		1.00		1.00		1.00	
	Part-time Law Clerk / Intern	0.00	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
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		1.00		1.00		1.00	
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	2.00	0.63	2.00	0.63	2.00	0.63
Change				0.00	0.00	0.00	0.00	0.00	0.00	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	
20	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	8.00	0.29	8.00	0.29	9.00	0.29
Change				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00
Clerk of Court (included with Finance Dept. beginning in 2019)													
21	Clerk of Court	1.00		1.00									
18	Deputy Clerk of Court	1.00		1.00									
Total		2.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change				0.00	0.00	-2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Development													
31	Community Development Director							1.00		1.00		1.00	
26	Senior Planner	1.00		1.00		1.00		1.00		1.00		1.00	
26	Chief Building Official	1.00		1.00		1.00		1.00		1.00		1.00	
22	Planning Officer	1.00		1.00		1.00		1.00		1.00		1.00	
22	Code Compliance Officer	1.00		1.00		2.00		1.00		1.00		1.00	
21	Building Inspector/Plans Examiner	1.00		2.00		2.00		2.00		2.00		2.00	
20	Community Development Compliance Assistant							1.00		1.00		1.00	
17	Administrative Assistant	2.00		1.00		1.00		1.00		1.00		1.00	
	Intern		0.75		0.75		0.75		0.75		0.75		0.75
Total		7.00	0.75	7.00	0.75	8.00	0.75	9.00	0.75	9.00	0.75	9.00	0.75
Change				0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00

EMPLOYMENT SUMMARY

Pay Grade		Final 2017		Final 2018		Final 2019		Final 2020		Final 2021		Adopted 2022	
		Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
Department/Position													
Facilities Maintenance													
20	Building Maintenance Manager / Supervisor			1.00		1.00		1.00		1.00		1.00	
Total Change		0.00	0.00	1.00 1.00	0.00 0.00	1.00 0.00	0.00 0.00	1.00 0.00	0.00 0.00	1.00 0.00	0.00 0.00	1.00 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	
20	Examiner		0.60		0.60	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		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
17	Fiscal Technician Intern	1.00		1.00		1.00		1.00		1.00		1.00	
Total Change		8.00	1.20	8.00 0.00	1.20 0.00	11.00 3.00	0.00 -1.20	11.00 0.00	0.00 0.00	10.00 -1.00	0.73 0.73	10.00 0.00	0.73 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	6.00		7.00		7.00		7.00		7.00		7.00	
	Firefighter	42.00		41.00		41.00		41.00		41.00		42.00	
22	C.A.R.E.S Manager					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 Change		57.00	0.00	57.00 0.00	0.00 0.00	58.00 1.00	0.00 0.00	58.00 0.00	0.00 0.00	58.00 0.00	0.00 0.00	59.00 1.00	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		2.00		2.00			
24	Applications Engineer											1.00	
24	Infrastructure Engineer											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		1.00		1.00	
Total Change		5.00	0.00	5.00 0.00	0.00 0.00	5.00 0.00	0.00 0.00	5.00 0.00	0.00 0.00	5.00 0.00	0.00 0.00	5.00 0.00	0.00 0.00

EMPLOYMENT SUMMARY

Pay Grade		Final 2017		Final 2018		Final 2019		Final 2020		Final 2021		Adopted 2022	
		Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
Department/Position													
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	
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	Aquatic/Park Facilities Manager		0.84		0.84		0.84		0.84		0.84		0.84
22	Parks & Forestry Supervisor	1.00		2.00		2.00		2.00		2.00		2.00	
22	Community Center Manager											1.00	
21	Recreation Supervisor - Senior Center	2.00		2.00		2.00		2.00		2.00		1.00	
21	Recreation Supervisor - Wellness and Fitness											1.00	
21	Recreation Supervisor - Youth / Adult	2.00		2.00		3.00		3.00		3.00		3.00	
21	Recreation Supervisor - Shelter Barn	1.00		1.00		1.00		1.00		1.00		1.00	
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		0.87		0.87		
20	Recreation Program Coordinator			1.00									
18	Recreation Program Leader		0.73		0.73		0.73		0.73		0.73		
17	Administrative Assistant	2.00		3.00		3.00		3.00		3.00		3.00	
20	Parks and Forestry Specialist	4.00		4.00		3.00		5.00		4.00		4.00	
18	Parks and Forestry Technician	3.00	3.73	3.00	3.73	4.00	3.73	4.00	3.73	5.00	3.73	5.00	3.73
	Parks Capital Project Manager		0.73		0.73								
	Seasonal/PT Workers		26.84		27.41		27.41		27.41		27.41		29.01
	Safety Town (moved from Police in 2022)												1.06
Total		21.00	34.40	24.00	34.97	25.00	34.24	27.00	34.24	27.00	34.24	28.00	35.30
Change				3.00	0.57	1.00	-0.73	2.00	0.00	0.00	0.00	1.00	1.06
Police Division**													
31	Police Chief	1.00		1.00		1.00		1.00		1.00		1.00	
20	Property Custodian/Court Liaison											1.00	
18	Police Records Specialist	1.00					0.60		0.60	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	37.00		42.00		41.00		41.00		41.00		41.00	
	Communications Technician	7.00	1.92		0.72								
	Special Project Intern						0.50		0.50		0.50		0.50
	Safety Town (moved to Parks and Recreation in 2022)		1.06		1.06		1.06		1.06		1.06		
** Per Ordinance 37-2021 - The City Manager is authorized to exceed the Police Division strength table for a period of 12 months, but not exceed the current budget.													
Total		60.00	2.98	57.00	1.78	56.00	2.16	56.00	2.16	57.00	1.56	58.00	0.50
Change				-3.00	-1.20	-1.00	0.38	0.00	0.00	1.00	-0.60	1.00	-1.06

EMPLOYMENT SUMMARY

Pay Grade Department/Position		Final 2017		Final 2018		Final 2019		Final 2020		Final 2021		Adopted 2022	
		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	
31	Public Service Director / City Engineer	1.00		1.00		1.00		1.00					
28	Deputy Public Service Director / City Engineer			1.00		1.00							
29	City Engineer	1.00								1.00		1.00	
26	Assistant City Engineer	1.00		1.00		1.00		2.00		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	
23	Electrical Supervisor	1.00		1.00		1.00		1.00		1.00		1.00	
20	Engineering Technician	4.00	1.44	3.00	1.44	3.00	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	
19	Management Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
19	Electrician/Traffic Technician	4.00		4.00		4.00		4.00		4.00		4.00	
	Intern		0.29		0.29		0.29						
Total		16.00	1.73	17.00	1.73	17.00	1.73	18.00	1.44	18.00	1.44	18.00	1.44
Change				1.00	0.00	0.00	0.00	1.00	-0.29	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	
20	Fleet Maintenance Lead Technician									1.00		1.00	
20	Fleet Maintenance Foreman	1.00		1.00		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	
18	Parts Coordinator	1.00		1.00		1.00		1.00					
17/19	Administrative Assistant/Process Improvement Specialist	1.00		1.00									
	Public Works Workers	20.00	1.12	20.00	1.73	20.00	1.73	20.00	1.73	20.00	1.73	20.00	1.73
Total		31.00	1.12	31.00	1.73	31.00	1.73	31.00	1.73	31.00	1.73	31.00	1.73
Change				0.00	0.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total		222.00	43.68	224.00	43.66	227.00	42.11	231.00	41.82	231.00	41.95	235.00	41.95
Change				2.00	-0.02	3.00	-1.55	4.00	-0.29	0.00	0.13	4.00	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 fire)

EMPLOYMENT SUMMARY

2022 Pay Grades

<u>Pay Grade</u>	<i>Hourly</i>			<i>Annualized**</i>		
	<u>Minimum</u>	<u>Mid point</u>	<u>Maximum</u>	<u>Minimum</u>	<u>Mid point</u>	<u>Maximum</u>
14	\$ 18.6745	\$ 22.4094	\$ 26.1443	\$ 38,842.91	\$ 46,611.49	\$ 54,380.07
15	19.6498	23.5797	27.5097	40,871.51	49,045.81	57,220.11
16	20.8292	24.9951	29.1609	43,324.80	51,989.89	60,654.76
17	22.0785	26.4942	30.9099	45,923.28	55,107.94	64,292.59
18	23.4032	28.0839	32.7645	48,678.68	58,414.45	68,150.23
19	24.8077	29.7692	34.7308	51,599.94	61,919.89	72,240.05
20	26.2968	31.5562	36.8155	54,697.31	65,636.82	76,576.32
21	27.8739	33.4486	39.0234	57,977.61	69,573.13	81,168.65
22	29.5464	35.4557	41.3650	61,456.61	73,747.80	86,039.21
23	31.3194	37.5833	43.8471	65,144.33	78,173.19	91,202.06
24	33.1986	39.8384	46.4781	69,053.13	82,863.80	96,674.47
25	35.1908	42.2289	49.2670	73,196.89	87,836.05	102,475.43
26	37.6535	45.1843	52.7149	78,319.23	93,983.25	109,647.05
27	40.2898	48.3477	56.4056	83,802.74	100,563.24	117,323.75
28	43.1103	51.7324	60.3544	89,669.36	107,603.32	125,537.06
29	46.9902	56.5114	65.7863	97,739.60	117,543.77	136,835.45
30	51.2193	57.6416	67.2486	106,536.17	119,894.51	139,877.11
31	55.8290	68.9337	82.1232	116,124.42	143,382.12	170,816.27

** - 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 provided above.



Finance Department

3600 Tremont Road
Upper Arlington, OH 43221
Phone: 614-583-5280
Fax: 614-457-6620
www.upperarlingtonoh.gov

@CityofUA   