



City of  Upper Arlington

Biennial Budget Supplement

2023-2024



November 8, 2023

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 2023 - 2024, 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 and the consistent development of balanced budgets. Total proposed appropriations for 2024 operating expenditures are 5.21% above the previously adopted 2024 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.

2023 Highlights and Accomplishments

We are on the cusp of realizing a once-in-a-lifetime goal for many community members – a centrally located Community Center at Kingsdale that will meet the health, wellness, recreational and fitness needs of our community for decades to come. This project began with a measured, 18-month community-driven study process which ultimately led to a May 2021 ballot issue that garnered 80% voter approval. The City immediately began the detailed design process, led by the architecture and design team of MSA Sport and Perkins & Will, a process that continued to provide plenty of opportunity for community input. By early 2023, the City was ready to issue a request for construction bids, with City Council approving a contract with the team of Elford and Continental on March 27. Shortly thereafter, the City issued bonds for the project, and the construction team was on site by early April. If all goes according to schedule, the building frame will be complete by February 2024 and the entire structure enclosed by early Spring, with construction complete approximately one year later, in readiness for a Spring/Summer 2025 Grand Opening.

Concurrent with the City's work to move the Community Center project from vision to reality, the Upper Arlington Community Foundation undertook a major fundraising campaign. At the April 17, 2023 groundbreaking ceremony, Community Center Capital

Campaign leaders were pleased to announce that they had reached their \$8 million goal and shared that the facility would be named the Bob Crane Community Center, honoring the patriarch of the Crane family, whose wife, Loann, gave the \$2 million lead gift.

Throughout the planning process for the Community Center, a goal has been to include leasable space within the facility for use by one or more entities that would provide complementary services and amenities. This November, City Council will be considering a contract to lease 33,400 square feet of the second and third floors to The Ohio State University's Wexner Medical Center, for a period of 15 years. The space will feature three primary operations when it opens, in the areas of physical therapy, cancer survivorship, and integrative medicine. Through this agreement, the City stands to earn in excess of \$1 million per year in lease payments, and the employees will generate in excess of \$175,000 in income tax withholdings for the City, which will be used to help pay the debt service for the facility's building and operating expenses.

Early in 2023 and for the 15th consecutive time, the City achieved exceptional financial ratings from two national agencies for an issuance of \$50.5 million in special obligation income tax revenue bonds for the Bob Crane Community Center, with Moody's Investors Service assigning its top rating of Aaa, and S&P Global assigning its top rating of AAA. Achieving the highest possible rating is an accomplishment that speaks to exceptional fiscal policies and oversight that translates to significant interest rate savings when we issue bonds to support capital projects. At this time, the City is awaiting the results of another bond issuance to fund the leasable space within the Community Center.

In 2023, the City completed its 10th year of an expanded 10-year Capital Improvement Program. This included: full street reconstruction projects on sections of six streets; substantial completion of the first phase of improvements to Fishinger Road, including new waterline, full street reconstruction, new sidewalks and a shared-use path; street maintenance work on sections of 13 streets; installation of a shared-use path along the north side of Lane Avenue, between Asbury Road and Riverside Drive, as part of planned connections to the Quarry Trails Metro Park; traffic calming improvements in the Wakefield Forest neighborhood adjacent to the High School; continued investment in the City's Sustainable Sewer Solutions Program to ensure the City is keeping our sanitary sewer lines clear and well maintained; and the start of a second cycle of the Sidewalk Maintenance Program.

Construction activity within the community continued at a rapid pace, with more than \$160 million in projects permitted through mid-October. Activity will again likely exceed \$200 million, which places 2023 among the highest in the community's history, with more than 3,000 permits issued, and helping to generate a construction value in excess of \$1 billion over the past four years. Included in this number are 19 new homes. While the overall construction value may be down from last year's \$260 million, activity across the community is up, with a number of notable projects in process or about to begin:

- The Arlington Gateway project at the southeast corner of Lane Avenue and North Star Road made substantial progress with both businesses and residents starting to take up occupancy by the late fall of 2023. 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. When fully occupied, it is projected that the commercial and professional office spaces will generate in excess of \$500,000 in annual income for the City.

- The Kingsdale redevelopment project made substantial progress over the course of the year. The Coventry – a seven-story senior housing building with 142 independent and assisted living units, with a 6,000 square foot restaurant on the ground floor – was completed by the end of the summer, celebrating its grand opening on September 21. Substantial progress was made on construction of a seven-story building fronting Northwest Boulevard, that will comprise five floors of 325 one- and two-bedroom apartments, two amenity courtyards, eight townhomes along Northwest Boulevard to help transition from the property into the surrounding neighborhood, and a two-story parking garage that will include public parking for the Community Center.
- Work has begun on the Golden Bear redevelopment project, at the corner of Riverside Drive and Henderson Road, which will comprise a five-story mixed-use building featuring 79 residential units, 24,000 square feet of second floor office space, 22,000 square feet of ground floor retail/restaurant space, and a combination of structured and surface parking.
- OhioHealth has purchased and is renovating the 55,000 square foot office building formerly occupied by OSU’s Development Department, at 1480 W Lane Avenue, to predominantly provide neuroscience care. The facility is tentatively scheduled to open in the spring of 2024.

Following an extensive public engagement and review process, and an endorsement by the Board of Zoning & Planning, at the close of 2022, City Council approved zoning amendments for a portion of the Office and Research District located on the south side of Henderson Road. Taking effect early in 2023, the new Planned Mixed-Office District zoning sets forth a redevelopment framework that will retain a significant amount of office space within the district, while allowing for a limited number of additional uses, such as residential and retail, with a series of building setback or “no build” areas and a transition in allowable building heights from the exterior of the district into its core. This new zoning complements market trends, whereby many companies are increasingly blending office spaces with convenient amenities and housing as a tool for attracting and retaining employees.

The City completed an extensive Fire Operations Study in 2023, led by the Center for Public Safety Management, LLC, an affiliate agency of the International City/County Management Association, that also conducted a similar study for the Police Division in 2022. The Fire Division received high marks for overall performance, with a series of recommendations emerging to help position the division for future needs. This includes making some structural and title adjustments to better align the division with its regional contemporaries, and developing a long-term plan to address shifting fire and emergency medical service needs as the City’s commercial districts continue to evolve. Additional recommendations are reflected in some budgetary requests outlined later in this summary.

The Parks & Recreation Department launched its new brand at the start of 2023, designed to capture the essence of the many programs and amenities offered by the department. The Community Center design process provided the perfect time to develop the new brand. It will be reflected within the building’s interior finishes, and has reorganized the various programs, events and services within three overarching pillars of “Explore,” “Experience,” and “Enrich,” that reflect department operations and simplify the user experience.



The athletic fields on the west side of Northam Park underwent significant improvements in 2023, a project that included regrading, the installation of underdrains and a field irrigation system, as well as renovating the west baseball diamonds with new infields, backstops and dugouts.

Looking Ahead

The City is readying to undertake a detailed study of the Henderson Road Corridor in 2024. This commercial area, which runs along the south side of Henderson Road, represents the largest remaining redevelopment opportunity for the City. The study will include an extensive visioning and community engagement process and will consider opportunities for the north side of the district which falls within the City of Columbus' boundaries, to ultimately develop a guiding framework for future redevelopment projects that will best benefit the City and surrounding neighborhoods.

The City is launching an Upper Arlington Electric Aggregation Program for eligible households and businesses that will run from January 2024-June 2025, following an extensive review and community engagement process in 2023. To facilitate this program, the City has joined with the Sustainable Ohio Public Energy Council (SOPEC), the entity that will administer the program on the City's behalf. Formed in 2014, SOPEC serves approximately 30 communities across Ohio, with a collective buying power representative of one of the largest customers in the State. SOPEC's goal is to provide simple, valuable and reliable public energy programs that help communities achieve their local energy and sustainability goals. At the close of 2023, eligible households and businesses will receive a notice detailing the program and giving them a 21-day opt out period if they choose not to participate. The default rate of 7.203 cents per kWh is for the provision of electricity derived from renewable energy sources. A "Brown Energy" option is available with a price of 6.903 cents per kWh. For comparison purposes, at the time of locking in the program, the AEP Ohio standard service rate was 10.910 cents per kWh.

Plans for the 2024 Capital Improvement Program indicate the year will be another busy one for construction projects, and will include:

- 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: Brittany Lane, Chartwell Road, Hartsook Lane, Kingston Court, Lynnhaven Drive, Millwood Drive, Sandringham Drive, and Vassar Place, with Carriage Hill Lane to be included if bids fall within estimates.
- The second phase of the Fishinger Road Reconstruction Project – from just west of Mountview Road to Riverside Drive – will complete a major overhaul of this busy arterial, to include a new waterline, new sidewalks and shared-use paths, and improved LED streetlights.
- Sections of seven streets are scheduled for street maintenance work, which comprises street resurfacing and spot curb and gutter repairs, with two additional streets included should bids fall within estimates.
- School crosswalk improvements will repair or replace damaged curb ramps and replace pavement striping.
- The access road to the Ohio Mulch facility at the Public Service Center on Roberts Road will undergo improvements that will also address a flooding issue at the facility.
- Waterline replacement projects are scheduled for sections of Bramford Road, Overdale Drive, and Walhaven Road.
- Approximately 60 fire hydrants will be replaced at various locations.



- A shared-use path will be installed on the west side of Riverside Drive, from Lane Avenue south to Trabue Road, connecting with a shared-use path that is being constructed by the Franklin County Engineer's Office to provide pedestrian and bicycle access to the Quarry Trails Metro Park.
- Installation of a new parking deck in the Market District parking lot, to the immediate south of the Kingsdale Redevelopment Project, adding 130 spaces to serve the Community Center and surrounding development.
- Continuation of the City's sidewalk maintenance program, annual bridge inspections and repairs; and sanitary sewer rehabilitation in the area of Sunset Drive, Riverside Drive and Nottingham Road.

At the writing of this summary, the Parks & Recreation Department was about to present the construction bid results and Staff recommendation for a series of Northam Park improvements, following an extensive study and design process, with Council Action anticipated on November 20. Pending Council's support, this proposed project includes nine state-of-the-art clay tennis courts with an underground irrigation system, a new service building that will include improved storage and year-round restrooms accessible to all park users, as well as various shade structures, six pickleball courts, enhanced pathway connections, new trees and landscaping improvements. Construction would begin early in 2024, with anticipated completion by the Winter of 2025.

We are recommending authorization for several new positions in this budget:

- A Facilities Supervisor to oversee general maintenance and facility planning needs for all City buildings, including the future Bob Crane Community Center;
- Three Firefighter positions, in response to recommendations from the Fire Division Operations Study, to better prepare the division to meet expanding service needs;
- A fulltime Parks Maintenance Technician, replacing a seasonal/parttime position that has consistently proven difficult to staff;
- A Utility/Engineer Technician, in support of plans to bring OUPS locating services for the City back in-house; and
- Three new positions will be required to support Community Operations, to be phased in at different points in the year: an Aquatics Coordinator – to be hired in the third quarter; a Rental Coordinator – to be hired in the Summer; and a Recreation Supervisor – to be hired in the Spring.

Several other personal services adjustments are proposed. We are proposing a 2.5% base plus merit increase for general employees, designed to keep within the 5% increase for 2024 that has already been adopted in this current two-year budget, and we are proposing a 3.2% increase in the pay ranges. An increase of 3% is included for the Police and Fire bargaining units. Negotiations with the Teamsters are in process at this time therefore this budget document does not yet reflect agreed upon terms and associated expenditures for the upcoming contract. We anticipate an increase of 15-20% in healthcare expenditures, consistent with current trends, with exploration of ways to encourage employees to switch to a Health Savings Account (HAS) healthcare option.

Several new items are proposed within this supplemental budget:

- An increase of \$243,000 in the Fire Division budget to support the new firefighters, providing necessary supplies and training. \$30,000 is also included for a strategic planning process for the division.



- An increase of \$11,000 for the Parks & Recreation Department to facilitate the purchase of autonomous mowers, which are expected to result in reduced contracted mowing expenses.
- A reduction of \$150,000 in the Public Service budget since we are bringing the OUPS locating work back in-house.
- A \$220,000 increase in the Solid Waste Fund to support continuation of the Food Waste Composting Program, though we anticipate receiving grant funds to recoup approximately 75% of these costs.
- Capital Equipment needs include: \$1.5 million for a new fire engine (which requires a three-year lead time); \$150,000 to refurbish fire engine 72; \$90,000 for two trucks for use in the CARES Program; \$350,000 for new asset management software; \$302,000 for five police vehicles; and \$50,000 for an autonomous athletic field painting machine.

Conclusion

In accordance with the City's financial policies, we are pleased to be presenting a balanced budget while maintaining a 30% contingency reserve and the City's debt service coverage ratio.

Our original 2024 Consolidated Fund revenue projection of \$85.2 million has been increased to a revised projection of \$95 million. This is primarily due to income tax revenues continuing to exceed expectations, a projected 10% increase in property tax revenues, and the anticipated receipt of various capital-related grants. Our proposed Operating Budget for 2024 is \$60.2 million. This is a 5.21% increase from the \$57.2 million adopted within the original budget document and is primarily due to the previously mentioned personnel changes and expenditures, such as the proposed adjustments in the Fire Division related to the operations study, continuation of the food waste composting program, and various facilities maintenance projects.

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

Note: *The original budget message has been incorporated into the final budget document. The amounts reported in this message may vary from the final budget document.*



City of Upper Arlington



City of

Upper Arlington®

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City of

Upper Arlington®

OVERVIEW SUMMARY

The 2023-2024 Biennial Budget Supplement serves as an update to the 2023- 2024 Municipal Program of Services that was adopted by City Council via Ordinance 83-2022. This document does not contain all the elements required in the Municipal Program of Services for submission to the Government Finance Officers Association (GFOA) Distinguished Budget Award Program.



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

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

The *General Fund* is the City's primary operating fund. It accounts for all the financial activity of the general government, except for those required to be accounted for in another fund. As noted in the City's guiding policies, the General Fund undesignated (or unrestricted) fund balance cannot be used to fund newly created operating expenditures projects that are ongoing in nature. Additionally, the General Fund must maintain a contingency (restricted) reserve equal to 30 percent of the current year General Fund operating budget. This contingency reserve may be used to offset unanticipated revenue shortfalls and/or unexpected expenditure increases or for unanticipated and/or inadequately budgeted events threatening the public health or safety.

Special revenue funds are used to account for revenues derived from specific taxes, grants, or other restricted revenue sources. City ordinances (internal), or Federal and State statutes (external), specify the use and limitation of the special revenue funds. An example of an internally designated fund is the Technology Fund. City Council established this fund and designated certain cellular tower rental fees and cable franchise fees for the purchase of technology equipment. The Street Maintenance and Repair Fund is an example of an externally restricted fund. This fund accounts for gasoline and motor vehicle license tax revenues which are legally restricted by the State of Ohio for the maintenance and repair of the streets.

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

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

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

OVERVIEW SUMMARY

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

In addition to the individual fund displays, financial information has been consolidated into a city-wide presentation. It is important to note that the consolidated financial information is not considered appropriate for governmental accounting purposes because the revenues and balances of some funds have restricted purposes (as mentioned previously).

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). 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.
- *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.
- *Business Operations* – The business operations category consists of funds that are maintained in a similar manner to private business enterprises. The intent of the City is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The Water Surcharge, Sewer Surcharge, Stormwater Management, and Swimming Pool funds fall into this category.

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

- *Capital Equipment and Improvements* – The capital equipment and improvements category includes funds whose resources are used solely for the purchase of capital related items.
- *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.
- *Tax Increment Financing* – The tax increment financing (TIF) category includes funds that are used to account for established TIF districts within the City.



REVENUE SUMMARY

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

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

The following pages provide estimates of the major revenue sources of the City. Actual data is presented for 2019 through 2023 and projections are provided for years 2024 through 2027.

The City uses trend analysis to estimate various sources of revenue. Estimates for property tax and the local government fund are provided by the County. The City's revenues 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.

Income tax is the largest revenue source for the City. The 2024 budget includes an estimate of \$46.3 million, which represents a \$3.1 million increase from the previously adopted 2024 budget. Projected increases are based on estimates continuing to exceed expectations 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 development projects.

REVENUE SUMMARY

Property Tax

Because the City is nearly fully developed, there is virtually no growth in the tax base other than as a result of reappraisals and reinvestment in existing residential and commercial properties. The appraisals occur every six years, with an update three years following the appraisal. The most recent six-year appraisal by Franklin County took place in 2023 and resulted in a 24% increase in overall valuation.

There essentially will be no change in the property tax levies (other than the amounts generated) in effect for 2024 as compared to what was presented in the 2023-2024 adopted budget. As a reminder, the City has 5 mills that represent permanent tax levies, which means that the revenues fluctuate as the City's valuation increase or decreases. These revenues are split between the General Fund (used for any of the City's operations), the Capital Equipment Fund (restricted to pay for capital expenditures), and the Police and Fire Pension Funds (restricted to pay for the related pension costs).

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

While property tax is 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.

As a result of the valuation increase, the estimated property tax receipts in 2024 were increased by approximately \$2.2 million from the previously adopted budget. The remaining \$1.4 million increase to this revenue line item (consolidated presentation) is related to special assessments levied on the Gateway and Kingsdale projects as outlined in their respective development agreements.

Local Government Fund

This is the State's revenue sharing program, whereby local units of government share a portion of total state General Revenue Fund tax revenues, based on an alternative formula adopted by Franklin County. While the City expects to see a slight increase in 2024, the revenue estimate in the budget remains consistent with the adopted budget at \$1.4 million.

Payments in Lieu of Taxes

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

REVENUE SUMMARY

The City currently has fourteen separate TIF funds. Estimates in the 2024 budget have been increased from original estimates due to the increase in property valuation. The most recent TIF agreements have been associated with the new and future developments on Lane Avenue, the Gateway project, and the projects at Kingsdale.

Gas Tax and Motor Vehicle License Fees

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

For each passenger vehicle registered in the City –

- A state levied a fee of \$20.00, of which \$6.80 is remitted to the City and the remainder is retained by the State; and
- A County and the City have levied an additional \$25.00. Of this, the City receives \$15.00 directly and the remaining \$10.00 is collected and retained by the County on behalf of the City to be used for improvements on certain City streets. The City is required to apply to the County for this money after the improvement is completed. The average annual collection for the \$10.00 portion retained by the County is approximately \$150,000.

Both gasoline tax and motor vehicle license fees are deposited in the Street Construction Maintenance and Repair Fund. The projected receipts in 2024 total \$2.25 million, which is consistent with the amount included in the 2024 adopted budget.

Water/Sewer Surcharge and Storm Water Fees

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

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

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

REVENUE SUMMARY

Solid Waste Fees

The solid waste service is funded by charging residents an annual fee that covers the collection of solid waste, recycling, yard waste, and bulk items. The City collects additional revenues by continuing to offer a premium service option, where residents can elect garage-side pick-up of solid waste and recycling. A senior discount is also offered to qualifying property owners that apply.

Fees for the service are attributable to the property and are the responsibility of the property owner on a semi-annual basis. Delinquent balances are forwarded to Franklin County for collection as a special assessment on the parcel. The City entered into a new five-year service contract in early 2023 which resulted in a fee increase. For 2024, a typical household will be billed \$300.50 per year, or \$150.25 per six-month billing cycle, and qualifying senior households will be billed \$272.00 per year, or \$136.00 per billing cycle.

Investment Earnings

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

Investment earnings have fluctuated over the past couple of years due to a volatile investment market and a low interest rate environment. In 2023, the market has continued its volatile trend. However, interest rates have increased and the City's cash balances have grown which has resulted in expected interest earnings of over \$4 million dollars. Because of this, and review of expected cash balances, projections for 2024 have been increased from \$749,000 to \$2.2 million.

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.

Swimming Pool Fees

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

In the 2024 budget, the revenue estimates reflect an anticipated change to fees. The adjustments to these fees can be authorized by the City Manager.

REVENUE SUMMARY

Other Revenue Items

The Other Revenues line item includes many different sources of revenues, such as: charges for programs and services (parks programs, EMS billing, etc.) 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. Since infrequent streams of revenue such as grants are not guaranteed sources, they have not been included unless confirmed.

The 2024 budget provides for an increase of \$4.1 million as compared to the previously adopted budget. Much of the increase is related to more accurately budgeting the grant reimbursements related to the second phase of the Fishinger Road project. The remainder of the revenue sources have remained the same, or were increased slightly from the previously adopted budget.

While most fees are expected to remain the same for 2024, there are adjustments anticipated to the tennis fees as a result of an anticipated shortened season (Northam Park construction). The adjustments to these fees can be authorized by the City Manager.



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 data is presented for 2019 through 2023 and projections are provided for years 2024 through 2027.

This expenditure summary will focus primarily on the operating component. To supplement this summary, the “Appendix” section includes a schedule showing the grand total of all departments’ operating expenditures, by line item, and a schedule presenting these line item totals as a percentage of total operating expenditures. The capital equipment and improvement programs are summarized in the “Capital” section of this budget document. While the debt service component is summarized in the “Debt Summary” immediately following this section.

The total operating expenditures include funding for all departments and divisions, and the cost of providing daily services to the City. The \$60.2 million adopted budget for 2024 represents a \$3 million increase (5.2%) from the previously adopted budget. In addition to personnel-related increases, the overall increase can be attributed to expenditures for the Fire Division related to the CPSM study, continuation of the food waste disposal system, various facilities maintenance projects, etc.

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.

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

Personal Services

Personal services regularly account for over 60% of the annual budgeted operating expenditures. The 2024 personal services budget includes a \$1.1 million increase (3%), from what was originally adopted for 2024. The increase can be attributed to the 2024 budget being adjusted based on 2023 actual amounts (as opposed to 2023 budgeted amounts) and the additional positions that we approved, as noted below.

EXPENDITURE SUMMARY

The previously adopted 2024 budget included a total of 239 full-time positions and an additional 41.86 in full-time equivalents (FTE). The newly adopted 2024 budget now includes authority for 248 full-time positions and an additional 40.51 in FTE. This represents a net increase of 7.65 FTE's. The following is a summary of the authorized changes.

- Within the Parks Department, three additional full-time positions were authorized and they are all directly related to the Community Center (Aquatics Coordinator, Rental Coordinator, and Recreation Supervisor). These positions were documented in the 2023-2024 budget document for reference, but were not included in the approved strength table. Additionally, one additional position was authorized to move part-time parks maintenance hours to one full-time parks maintenance position (Parks Maintenance Tech).
- Within the Fire Division, three additional full-time firefighter positions were authorized. Two of the new positions were a result of two firefighters being taking off normal assignment and being assigned to the CARES program. The other position is being added to even out the units.
- Within the Facilities Maintenance Department, one additional full-time position was authorized (Facilities Manager). This position is being added due to the addition of the Community Center and to increase the level of facilities maintenance at the City's other buildings.
- Within the Public Service Administration Department, it was authorized to reduce part-time hours and add one full-time position (Utility Locator). After contracting out utility location services in 2023, the City is going to bring the service back in-house. The service would need to be conducted by two staff to meet the needs and requirements of the service.

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

There are currently three organized labor unions within the City representing the Police Division (FOP), Fire Division (IAFF), and Public Service Workers (Teamsters). Currently, union employees account for approximately 50% of the City's full-time employees. Contractual wage increases included in the 2024 budget include a 3.00% increase for the FOP and IAFF. The City is currently in negotiations with the Teamsters union whose contract expired at the end of 2023. As a result, no wage increases have been included in the 2024 budget and beyond.

City Administrative Code (155.02) provides for merit increases for non-union personnel based upon the wage index for state and local government wages as determined by the Bureau of Labor Statistics. Furthermore, the Code provides a performance award component above the index for those employees whose performance is evaluated as exceeding expectations. For 2024, the pay ranges for non-union employees includes an increase of 3.2% (see Appendix) and the overall budget includes for wage increases of 5% (same as originally adopted) to allow for some combination of base increases, merit increases for high performance employees and other adjustments. These amounts are based on rising costs associated with inflation and the need to retain high performing employees.

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

EXPENDITURE SUMMARY

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

Other than Personal Services - Operating

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

The City categorizes most of the other than personal services by a specific department. Expenditures that are not easily allocated are items such as special studies, consulting fees, postage, and fuel. These types of items are budgeted in the department entitled General Administration.

When compared to the previously adopted 2024 budget, most line items increased slightly as a result of inflationary pressures, additional costs associated with the addition of personnel, and costs/projects that came up during the current calendar year that weren't included in the original two-year budget. This budget does not include any standard increases. A breakdown and comparison of these items can be found in the in the department pages and the Appendix.

Non-Capital Co-op Purchases

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

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

General Fund

- | | |
|---|-----------|
| 1) General Administration – Fuel | \$500,000 |
| 2) Office and building maintenance supplies | 70,000 |

Street Maintenance & Repair Fund

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



DEBT SUMMARY

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

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

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

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

All the City's outstanding general obligation bonds are unvoted. The bonds vary in interest rates from 1% to 5.75% and the maturities of the bonds range from 2027 to 2052. Income tax is the main revenue source for the repayment of debt service on these unvoted issues. The City deposits 28% of all income tax receipts into the Capital Asset Management Fund to pay for capital improvements and debt payments of financed capital improvements. Additionally, the City utilizes other revenues and fees for the repayment of debt associated with specific projects. These revenues include TIF revenues and fees from the EMS Billing, Water Surcharge, Sanitary Sewer Surcharge, and Stormwater Management Funds.

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

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

DEBT SUMMARY

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

The City also has the following outstanding loans:

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

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

DEBT SUMMARY

Table 1 – Expected Outstanding Debt at December 31, 2023 (current issuances only)

| <u>Issue</u> | <u>Bond Ratings</u> | | <u>Year of Maturity</u> | <u>Principal Outstanding 12/31/2023</u> |
|---|---------------------|-------------------|-------------------------|---|
| | <u>Moody's</u> | <u>S+P Global</u> | | |
| General Obligation Bonds: | | | | |
| 2017 Various Purpose Bonds (3%) | Aaa | AAA | 2027 | \$ 3,195,000 |
| 2019 Various Purpose Bonds (2.5% - 4%) | Aaa | AAA | 2027 | 2,545,000 |
| 2015 Refunding Bonds (3% - 4%) | Aaa | AAA | 2028 | 3,222,000 |
| 2014 Refunding Bonds (2.5% - 3.5%) | Aaa | AAA | 2030 | 4,020,000 |
| 2015 Various Purpose Bonds (3% - 4%) | Aaa | AAA | 2034 | 12,073,000 |
| 2016 Various Purpose Bonds (3% - 3.25%) | Aaa | AAA | 2036 | 9,790,000 |
| 2018 Various Purpose Bonds (3% - 4%) | Aaa | AAA | 2038 | 9,495,000 |
| 2020 Refunding Bonds (.5% - 1.4%) | Aaa | AAA | 2042 | 10,105,000 |
| 2022 Various Purpose Bonds (5% - 5.75%) | Aaa | AAA | 2042 | 18,115,000 |
| 2020 Various Purpose Bonds (1% - 4%) | Aaa | AAA | 2049 | 13,550,000 |
| Total General Obligation Bonds | | | | 86,110,000 |
| Ohio Public Works Commission (OPWC) Loans: | | | | |
| Tremont Road (0%) | | | 2041 | 1,830,223 |
| Total OPWC Loan | | | | 1,830,223 |
| Franklin County Infrastructure Bank (FCIB) Loan: | | | | |
| 2016 Fiber Optic Network Loan (1.7%) | | | 2025 | 235,570 |
| Total FCIB Loan | | | | 235,570 |
| Special Obligation Nontax Revenue Bonds | | | | |
| 2019 Lane Avenue II Mixed Use (3% - 4%) | Aa1 | AAA | 2052 | 20,065,000 |
| 2021 Arlington Gateway Mixed Use (3% - 4%) | Aa1 | AAA | 2053 | 25,465,000 |
| 2022 Kingsdale Garage Mixed Use (4.5% - 5.25%) | Aa1 | AAA | 2053 | 17,925,000 |
| 2023 Community Center Office Space (5% - 5.25%) | Aa1 | AAA | 2053 | 11,670,000 |
| Total Special Obligation Nontax Revenue Bonds | | | | 75,125,000 |
| Special Obligation Income Tax Revenue Bonds | | | | |
| 2023 Kingsdale Community Center (3% - 5%) | Aaa | AAA | 2055 | 50,500,000 |
| Total Bonds and Loans Outstanding | | | | \$ 213,800,793 |

FUND SUMMARIES

CONSOLIDATED PRESENTATION

| | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Projected | 2026 Projected | 2027 Projected |
|--|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Revenues: | | | | | | | | | |
| Income tax | \$ 29,722,211 | \$ 30,627,124 | \$ 35,944,224 | \$ 41,137,082 | \$ 44,828,881 | \$ 46,273,900 | \$ 48,049,100 | \$ 49,366,900 | \$ 50,721,000 |
| Property taxes, rollbacks & assessments | 11,486,461 | 11,627,210 | 13,023,641 | 13,300,643 | 13,880,827 | 17,390,700 | 16,362,200 | 16,568,800 | 17,237,400 |
| Payments in lieu of taxes | 3,063,772 | 2,931,701 | 3,050,546 | 3,399,684 | 4,269,617 | 6,517,100 | 7,692,700 | 7,724,700 | 7,813,900 |
| Local government fund | 1,137,343 | 1,189,294 | 1,263,269 | 1,351,582 | 1,360,139 | 1,397,200 | 1,397,200 | 1,397,200 | 1,397,200 |
| Gasoline tax & motor vehicle licenses fees | 1,854,346 | 2,165,730 | 2,258,538 | 2,199,922 | 2,281,499 | 2,250,000 | 2,250,000 | 2,250,000 | 2,250,000 |
| Water, sanitary sewer & stormwater fees | 2,502,733 | 2,763,603 | 2,810,460 | 2,830,493 | 2,902,801 | 2,720,000 | 2,740,000 | 2,760,000 | 2,780,000 |
| Solid waste service fees | 3,003,058 | 3,033,490 | 3,022,839 | 2,969,112 | 3,895,405 | 3,800,000 | 3,800,000 | 3,800,000 | 3,800,000 |
| Swimming pool fees | 791,691 | 198,722 | 769,722 | 899,990 | 975,731 | 1,013,800 | 1,018,900 | 1,024,000 | 1,029,100 |
| Investment earnings | 1,632,705 | 1,357,108 | 696,474 | 1,125,740 | 5,477,297 | 2,198,000 | 1,048,000 | 1,056,000 | 1,064,000 |
| Charges for services | 2,149,951 | 1,338,105 | 2,054,662 | 2,557,105 | 2,568,875 | 2,551,500 | 5,438,000 | 5,486,000 | 5,534,000 |
| Other revenues | 6,087,457 | 8,578,529 | 6,373,446 | 7,367,344 | 16,686,028 | 11,965,450 | 6,279,200 | 8,932,100 | 5,697,300 |
| Total revenues | 63,431,728 | 65,810,616 | 71,267,821 | 79,138,697 | 99,127,100 | 98,077,650 | 96,075,300 | 100,365,700 | 99,323,900 |
| <i>Growth in revenue</i> | 5.30% | 3.75% | 8.29% | 11.04% | 25.26% | -1.06% | -2.04% | 4.47% | -1.04% |
| Operating expenditures: | | | | | | | | | |
| Public Safety | 18,014,295 | 18,377,253 | 19,094,155 | 19,384,914 | 20,935,129 | 23,805,100 | 24,340,900 | 24,888,600 | 25,448,600 |
| Parks and Recreation | 4,815,403 | 4,031,538 | 4,652,975 | 5,396,471 | 5,909,316 | 6,904,200 | 10,592,200 | 10,592,200 | 10,830,000 |
| Community Development | 1,046,997 | 1,145,160 | 1,106,959 | 1,297,420 | 1,685,020 | 1,531,000 | 1,565,400 | 1,600,600 | 1,636,600 |
| Public Services | 8,679,177 | 8,814,819 | 8,867,651 | 9,137,658 | 10,138,561 | 11,536,800 | 11,384,100 | 11,551,900 | 11,723,100 |
| Administrative Direction | 2,388,774 | 2,630,680 | 2,448,239 | 2,418,596 | 2,738,271 | 3,668,700 | 3,630,900 | 3,707,000 | 3,784,800 |
| Administrative Support | 6,632,258 | 5,651,519 | 5,364,921 | 8,825,567 | 7,306,886 | 9,242,200 | 9,393,300 | 9,596,600 | 9,783,900 |
| General Administration | 2,626,784 | 2,096,276 | 2,457,019 | 2,873,605 | 3,028,473 | 3,540,000 | 3,618,500 | 3,698,800 | 3,780,900 |
| Total operating expenditures | 44,203,708 | 42,747,245 | 43,991,919 | 49,334,231 | 51,741,656 | 60,228,000 | 64,292,300 | 65,635,500 | 66,987,900 |
| <i>Growth in operating expenditures</i> | 6.32% | -3.29% | 2.91% | 12.14% | 4.88% | 16.40% | 6.75% | 2.09% | 2.06% |
| Capital outlay: | | | | | | | | | |
| Capital equipment | 1,324,441 | 1,619,335 | 1,439,653 | 2,928,552 | 2,185,182 | 3,866,900 | - | - | - |
| Capital improvements - CIP | 13,841,418 | 14,524,023 | 12,547,433 | 16,367,349 | 15,159,247 | 28,042,600 | 14,514,300 | 19,782,100 | 18,679,000 |
| Capital improvements - Community Center/Office | - | - | 3,464,228 | 4,645,189 | 71,987,820 | 2,800,000 | - | - | - |
| Capital improvements - TIF | 19,594,993 | 63,951 | 25,490,819 | 17,298,155 | 45,624 | - | - | - | - |
| Total capital outlay | 34,760,852 | 16,207,309 | 42,942,133 | 41,239,245 | 89,377,873 | 34,709,500 | 14,514,300 | 19,782,100 | 18,679,000 |
| Debt service: | | | | | | | | | |
| Principal and interest payments - current debt | 7,906,933 | 24,408,131 | 8,760,086 | 9,383,997 | 14,084,589 | 16,793,300 | 15,496,100 | 16,021,300 | 16,072,000 |
| Principal and interest payments - proposed debt | - | - | - | - | - | - | 1,736,000 | 1,736,000 | 3,782,800 |
| Debt Issuance costs | 658,541 | 197,083 | 821,754 | 836,548 | 1,353,206 | - | 300,000 | - | 400,000 |
| Total debt service | 8,565,474 | 24,605,214 | 9,581,840 | 10,220,545 | 15,437,795 | 16,793,300 | 17,532,100 | 17,757,300 | 20,254,800 |
| Total expenditures | 87,530,034 | 83,559,768 | 96,515,892 | 100,794,021 | 156,557,324 | 111,730,800 | 96,338,700 | 103,174,900 | 105,921,700 |
| Other financing sources: | | | | | | | | | |
| Proceeds of bonds, notes and leases | 26,880,139 | 31,625,347 | 28,512,178 | 38,986,412 | 66,503,400 | - | 21,046,200 | - | 24,860,000 |
| Total other financing sources | 26,880,139 | 31,625,347 | 28,512,178 | 38,986,412 | 66,503,400 | - | 21,046,200 | - | 24,860,000 |
| Excess (def) of revenues & other financing sources over expenditures | 2,781,833 | 13,876,195 | 3,264,107 | 17,331,088 | 9,073,176 | (13,653,150) | 20,782,800 | (2,809,200) | 18,262,200 |
| Beginning consolidated balances | 63,098,096 | 66,928,426 | 81,395,471 | 86,685,279 | 105,123,901 | 116,782,655 | 104,544,505 | 126,876,305 | 125,651,105 |
| Lapsed encumbrances | 1,048,497 | 590,850 | 2,025,701 | 1,107,534 | 2,585,578 | - | - | - | - |
| Anticipated lapses of appropriations | - | - | - | - | - | 1,415,000 | 1,549,000 | 1,584,000 | 1,620,000 |
| Ending consolidated balances | \$ 66,928,426 | \$ 81,395,471 | \$ 86,685,279 | \$ 105,123,901 | \$ 116,782,655 | \$ 104,544,505 | \$ 126,876,305 | \$ 125,651,105 | \$ 145,533,305 |
| Breakdown of Fund Balance: | | | | | | | | | |
| Operating: | | | | | | | | | |
| General (including General Fund reserve) | \$ 22,602,086 | \$ 29,142,516 | \$ 34,487,588 | \$ 38,104,845 | \$ 42,083,454 | \$ 48,136,824 | \$ 58,255,924 | \$ 65,448,524 | \$ 73,155,524 |
| Restricted | 2,581,773 | 2,641,835 | 4,507,450 | 2,971,251 | 4,304,608 | 3,000,038 | 2,713,538 | 2,364,938 | 1,952,838 |
| Business | 6,690,827 | 7,158,604 | 7,570,422 | 7,895,708 | 9,107,035 | 7,647,985 | 6,656,285 | 5,807,085 | 4,721,985 |
| Total operating funds balance | 31,874,686 | 38,942,955 | 46,565,460 | 48,971,804 | 55,495,097 | 58,784,847 | 67,625,747 | 73,620,547 | 79,830,347 |
| Capital: | | | | | | | | | |
| Capital equipment and improvements | 18,223,192 | 25,506,383 | 18,911,120 | 30,665,918 | 31,585,488 | 14,667,188 | 25,785,188 | 16,459,188 | 29,663,988 |
| Debt service and capital asset management | 14,273,387 | 14,082,988 | 17,333,391 | 20,645,281 | 22,973,404 | 23,631,404 | 25,788,104 | 27,903,504 | 28,372,804 |
| Tax increment financing | 2,557,161 | 2,863,145 | 3,875,308 | 4,840,898 | 6,728,666 | 7,461,066 | 7,677,266 | 7,667,866 | 7,666,166 |
| Total capital funds balance | 35,053,740 | 42,452,516 | 40,119,819 | 56,152,097 | 61,287,558 | 45,759,658 | 59,250,558 | 52,030,558 | 65,702,958 |
| Ending consolidated balances | \$ 66,928,426 | \$ 81,395,471 | \$ 86,685,279 | \$ 105,123,901 | \$ 116,782,655 | \$ 104,544,505 | \$ 126,876,305 | \$ 125,651,105 | \$ 145,533,305 |

FUND SUMMARIES – Operations – General

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

General Fund

This fund was established as the City's primary operating fund. It accounts for all financial resources of the general government, except for those required to be accounted for in another fund.

Emergency Medical Services (EMS) Billing Fund

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

Civil Service Fund

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

Self-Insurance Fund

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

Economic Development Fund

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

Police and Fire Pension Funds

The presentation is the consolidation of three individual funds. In accordance with Sections 741.09 and 741.10 of the Ohio Revised Code, the City is required to enact a tax levy of .6 of one mill for the purpose of paying the City's share of contributions for Police and Fire pensions. The third is the voted Police & Fire Pension levies currently levied at .97 of one mill. The voted levy is set to expire in 2027.



FUND SUMMARIES - Operations - General

| GENERAL FUND | | | | | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> | <u>Projected</u> | <u>Projected</u> | <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Property tax | \$ 7,470,324 | \$ 7,565,103 | \$ 8,945,972 | \$ 9,135,636 | \$ 9,122,559 | \$ 11,304,200 | \$ 11,417,000 | \$ 11,531,000 | \$ 12,108,000 |
| Income tax | 21,415,351 | 22,062,319 | 25,886,845 | 29,631,959 | 32,277,263 | 33,317,200 | 34,595,400 | 35,544,200 | 36,519,100 |
| Local government fund | 1,137,343 | 1,189,294 | 1,263,269 | 1,351,582 | 1,360,139 | 1,397,200 | 1,397,200 | 1,397,200 | 1,397,200 |
| Investment earnings | 1,094,423 | 1,053,533 | 572,006 | 995,469 | 2,954,806 | 1,500,000 | 800,000 | 808,000 | 816,000 |
| Other revenues | <u>5,753,768</u> | <u>3,750,326</u> | <u>4,530,350</u> | <u>5,740,160</u> | <u>5,786,921</u> | <u>5,121,500</u> | <u>9,290,000</u> | <u>9,396,500</u> | <u>9,504,100</u> |
| <i>Total revenues</i> | <u>36,871,209</u> | <u>35,620,575</u> | <u>41,198,442</u> | <u>46,854,806</u> | <u>51,501,688</u> | <u>52,640,100</u> | <u>57,499,600</u> | <u>58,676,900</u> | <u>60,344,400</u> |
| Other sources: | | | | | | | | | |
| Intra-city services reimbursement: | | | | | | | | | |
| Tax Incentive Review Fund | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 1,270 | - | - | - |
| Sanitary Sewer Fund | 20,590 | 15,183 | 14,076 | 24,943 | 12,888 | 20,000 | 20,000 | 20,000 | 20,000 |
| Water Surcharge Fund | 9,084 | 10,537 | 4,555 | 10,572 | 9,109 | 12,000 | 12,000 | 12,000 | 12,000 |
| Stormwater Management Fund | 16,776 | 9,857 | 11,996 | 23,847 | 10,884 | 15,000 | 15,000 | 15,000 | 15,000 |
| Transfers in from other funds: | | | | | | | | | |
| Police and Fire Pension Funds | 2,427,468 | 2,022,057 | 2,573,516 | 2,629,871 | 2,687,290 | 2,986,000 | 3,053,200 | 3,121,900 | 3,192,100 |
| Life Long Learning and Leisure Fund | - | - | - | 48,531 | - | - | - | - | - |
| Repayment of previously advanced funds: | | | | | | | | | |
| EMS Billing Fund | - | - | - | - | - | 100,000 | 100,000 | 100,000 | 100,000 |
| Solid Waste Fund | 125,000 | 125,000 | - | - | - | - | - | - | - |
| Infrastructure Improvement Fund | - | - | - | - | - | - | 3,000,000 | - | - |
| Community Fiber Optic Fund | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 125,000 | 125,000 |
| Horizon TIF Fund | - | 375,000 | 475,000 | 350,000 | - | - | - | - | - |
| Kingsdale Core TIF Fund | 200,000 | 309,000 | - | 209,000 | - | - | - | - | - |
| Lane Avenue TIF Fund | - | 50,000 | - | 50,000 | - | - | - | - | - |
| Lane Avenue Mixed Use TIF Fund | - | 60,000 | 100,000 | 100,000 | 100,000 | - | - | - | - |
| Tremont Road TIF Fund | 40,000 | 40,000 | 20,000 | 50,100 | 37,000 | 37,500 | 38,000 | 28,600 | - |
| West Lane - Northwest TIF Fund | - | - | 10,000 | 64,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| <i>Total other sources</i> | <u>2,943,918</u> | <u>3,121,634</u> | <u>3,314,143</u> | <u>3,665,864</u> | <u>2,974,171</u> | <u>3,283,770</u> | <u>6,350,200</u> | <u>3,434,500</u> | <u>3,476,100</u> |
| Total revenues and other sources | <u>39,815,127</u> | <u>38,742,209</u> | <u>44,512,585</u> | <u>50,520,670</u> | <u>54,475,859</u> | <u>55,923,870</u> | <u>63,849,800</u> | <u>62,111,400</u> | <u>63,820,500</u> |
| Other revenues breakdown: | | | | | | | | | |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> | <u>Projected</u> | <u>Projected</u> | <u>Projected</u> |
| Licenses and permits | \$ 2,735,289 | \$ 1,543,737 | \$ 1,821,990 | \$ 2,035,777 | \$ 2,135,965 | \$ 1,650,000 | \$ 1,515,000 | \$ 1,530,000 | \$ 1,545,000 |
| Charges for services | 1,466,366 | 640,587 | 1,243,684 | 1,820,538 | 1,837,949 | 1,863,500 | 4,750,000 | 4,798,000 | 4,846,000 |
| Fines and forfeitures | 282,829 | 177,497 | 181,155 | 171,070 | 186,399 | 175,000 | 177,000 | 179,000 | 181,000 |
| Cable TV franchise fees | 551,005 | 527,899 | 491,607 | 455,446 | 440,618 | 505,000 | 510,000 | 515,000 | 520,000 |
| Hotel tax | 195,530 | 133,150 | 252,120 | 325,084 | 370,446 | 318,000 | 321,000 | 324,000 | 327,000 |
| Miscellaneous | 138,241 | 323,896 | 237,189 | 371,588 | 371,365 | 256,000 | 1,659,000 | 1,688,500 | 1,719,100 |
| Reimbursements | 384,508 | 403,560 | 302,605 | 560,657 | 444,179 | 354,000 | 358,000 | 362,000 | 366,000 |
| | <u>\$ 5,753,768</u> | <u>\$ 3,750,326</u> | <u>\$ 4,530,350</u> | <u>\$ 5,740,160</u> | <u>\$ 5,786,921</u> | <u>\$ 5,121,500</u> | <u>\$ 9,290,000</u> | <u>\$ 9,396,500</u> | <u>\$ 9,504,100</u> |

FUND SUMMARIES - Operations - General

| GENERAL FUND | | | | | | | | | |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> | <u>Projected</u> | <u>Projected</u> | <u>Projected</u> |
| Expenditures: | | | | | | | | | |
| Police Division | \$ 8,715,308 | \$ 7,614,077 | \$ 9,242,102 | \$ 9,263,115 | \$ 10,511,660 | \$ 11,714,300 | \$ 11,977,900 | \$ 12,247,400 | \$ 12,523,000 |
| Fire Division | 8,855,516 | 7,424,418 | 9,451,613 | 9,774,876 | 10,067,351 | 11,669,300 | 11,931,900 | 12,200,400 | 12,474,900 |
| Parks and Recreation | 3,897,441 | 3,350,355 | 3,775,961 | 4,494,142 | 4,874,304 | 5,834,500 | 9,265,800 | 9,474,300 | 9,687,500 |
| Community Development | 1,046,997 | 1,144,411 | 1,106,959 | 1,297,420 | 1,685,020 | 1,531,000 | 1,565,400 | 1,600,600 | 1,636,600 |
| Public Service Administration | 946,750 | 988,893 | 1,065,383 | 1,062,847 | 1,264,521 | 1,260,600 | 1,289,000 | 1,318,000 | 1,347,700 |
| Public Works Division | 1,046,912 | 1,025,265 | 1,076,044 | 1,146,910 | 1,267,433 | 1,483,200 | 1,516,600 | 1,550,700 | 1,585,600 |
| City Manager | 1,025,237 | 1,211,322 | 1,319,480 | 1,406,198 | 1,552,495 | 1,917,600 | 1,960,700 | 2,004,800 | 2,049,900 |
| City Attorney | 688,531 | 740,298 | 630,939 | 647,259 | 695,201 | 934,200 | 955,200 | 976,700 | 998,700 |
| City Clerk | 246,763 | 230,289 | 247,313 | 219,682 | 236,856 | 304,000 | 310,800 | 317,800 | 325,000 |
| City Council | 189,394 | 155,744 | 127,470 | 119,633 | 130,785 | 150,800 | 154,200 | 157,700 | 161,200 |
| Finance (including Clerk of Court) | 1,277,043 | 1,264,495 | 1,149,081 | 1,182,434 | 1,390,497 | 1,490,600 | 1,524,100 | 1,558,400 | 1,593,500 |
| Information Technology | 1,311,355 | 1,338,632 | 1,290,355 | 1,459,131 | 1,646,070 | 1,931,200 | 1,934,200 | 1,977,700 | 2,022,200 |
| Facilities Maintenance | 2,314,523 | 1,353,851 | 1,435,089 | 4,606,145 | 2,494,286 | 3,068,400 | 3,287,400 | 3,361,400 | 3,437,000 |
| Board of Health | 317,117 | 329,384 | 336,215 | 348,153 | 366,018 | 388,600 | 397,300 | 406,200 | 415,300 |
| General Administration | 2,614,846 | 2,696,029 | 2,458,877 | 2,818,796 | 3,000,324 | 3,490,000 | 3,568,500 | 3,648,800 | 3,730,900 |
| Debt service | - | 172,982 | - | - | - | - | - | - | - |
| <i>Total operating expenditures</i> | <u>34,493,733</u> | <u>31,040,445</u> | <u>34,712,881</u> | <u>39,846,741</u> | <u>41,182,821</u> | <u>47,168,300</u> | <u>51,639,000</u> | <u>52,800,900</u> | <u>53,989,000</u> |
| <i>Net revenue over (under) operating expenditures</i> | <i>5,321,394</i> | <i>7,701,764</i> | <i>9,799,704</i> | <i>10,673,929</i> | <i>13,293,038</i> | <i>8,755,570</i> | <i>12,210,800</i> | <i>9,310,500</i> | <i>9,831,500</i> |
| Other uses: | | | | | | | | | |
| Transfers out to other funds: | | | | | | | | | |
| EMS Billing Fund | - | - | - | 29,103 | 20,602 | 50,000 | 50,000 | 50,000 | 50,000 |
| Civil Service Fund | 20,000 | 20,000 | 20,000 | 20,000 | - | - | - | - | - |
| Economic Development Fund | 500,000 | 500,000 | 500,000 | 500,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Street Maintenance & Repair Fund | 125,000 | - | - | - | - | - | - | - | - |
| Lifelong Learning Fund | - | - | 50,000 | - | - | - | - | - | - |
| Capital Equipment Fund | 240,000 | 240,000 | 240,000 | 240,000 | 240,000 | 240,000 | 240,000 | 240,000 | 240,000 |
| Technology Fund | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| Infrastructure Improvement Fund | 1,250,000 | 1,250,000 | 4,567,500 | 7,250,000 | 5,932,500 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 |
| Community Fiber Optic Fund | 68,400 | 68,400 | 68,400 | 68,400 | 68,400 | 68,400 | 68,400 | 68,400 | 68,400 |
| General Bond Retirement Fund (current) | - | - | - | - | - | - | 63,300 | 63,900 | 64,500 |
| General Bond Retirement Fund (proposed) | - | - | - | - | - | 740,800 | 1,784,200 | 1,805,700 | 1,827,800 |
| Advances out to other funds: | | | | | | | | | |
| EMS Billing Fund | - | - | - | - | 200,000 | 1,500,000 | - | - | - |
| Infrastructure Improvement Fund | - | - | - | - | 3,000,000 | - | - | - | - |
| Horizon TIF Fund | 1,200,000 | - | - | - | - | - | - | - | - |
| Lane Avenue Mixed Use TIF Fund | 360,000 | - | - | - | - | - | - | - | - |
| Lane Ave TIF Fund | 100,000 | - | - | - | - | - | - | - | - |
| <i>Total other sources</i> | <u>3,938,400</u> | <u>2,153,400</u> | <u>5,520,900</u> | <u>8,182,503</u> | <u>9,786,502</u> | <u>4,174,200</u> | <u>3,780,900</u> | <u>3,803,000</u> | <u>3,825,700</u> |
| Total expenditures and other uses | <u>38,432,133</u> | <u>33,193,845</u> | <u>40,233,781</u> | <u>48,029,244</u> | <u>50,969,323</u> | <u>51,342,500</u> | <u>55,419,900</u> | <u>56,603,900</u> | <u>57,814,700</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 1,382,994 | 5,548,364 | 4,278,804 | 2,491,426 | 3,506,536 | 4,581,370 | 8,429,900 | 5,507,500 | 6,005,800 |
| Fund balances at beginning of year | 16,724,553 | 18,241,143 | 23,932,314 | 28,445,687 | 31,089,824 | 34,792,547 | 40,788,917 | 50,767,817 | 57,859,317 |
| Lapsed encumbrances/appropriations | 133,596 | 142,807 | 234,569 | 152,711 | 196,187 | - | - | - | - |
| Anticipated appropriation lapses | - | - | - | - | - | 1,415,000 | 1,549,000 | 1,584,000 | 1,620,000 |
| Fund balance at end of year | <u>\$ 18,241,143</u> | <u>\$ 23,932,314</u> | <u>\$ 28,445,687</u> | <u>\$ 31,089,824</u> | <u>\$ 34,792,547</u> | <u>\$ 40,788,917</u> | <u>\$ 50,767,817</u> | <u>\$ 57,859,317</u> | <u>\$ 65,485,117</u> |
| Breakdown of fund balance: | | | | | | | | | |
| Restricted ending fund balance** | 11,055,615 | 11,361,773 | 11,724,300 | 12,934,950 | 13,433,130 | 14,150,490 | 15,491,700 | 15,840,270 | 16,196,700 |
| Unrestricted ending fund balance | 7,185,528 | 12,570,542 | 16,721,387 | 18,154,874 | 21,359,417 | 26,638,427 | 35,276,117 | 42,019,047 | 49,288,417 |
| <i>Fund balance to operating expenditures</i> | <i>53%</i> | <i>77%</i> | <i>82%</i> | <i>78%</i> | <i>84%</i> | <i>86%</i> | <i>98%</i> | <i>110%</i> | <i>121%</i> |

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

FUND SUMMARIES - Operations - General

EMERGENCY MEDICAL SERVICES (EMS) BILLING FUND

| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Revenues: | | | | | | | | | |
| EMS fees | \$ 692,623 | \$ 568,186 | \$ 638,605 | \$ 673,328 | \$ 666,640 | \$ 625,000 | \$ 625,000 | \$ 625,000 | \$ 625,000 |
| Other revenues | 787 | 19,098 | - | - | 661 | - | - | - | - |
| <i>Total revenues</i> | <u>693,410</u> | <u>587,284</u> | <u>638,605</u> | <u>673,328</u> | <u>667,301</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 | - | - | - | 29,103 | 20,602 | 50,000 | 50,000 | 50,000 | 50,000 |
| Advances in from other funds: | | | | | | | | | |
| General Fund | - | - | - | - | 200,000 | 1,500,000 | - | - | - |
| <i>Total other sources</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>29,103</u> | <u>220,602</u> | <u>1,550,000</u> | <u>50,000</u> | <u>50,000</u> | <u>50,000</u> |
| Total revenues and other sources | <u>693,410</u> | <u>587,284</u> | <u>638,605</u> | <u>702,431</u> | <u>887,903</u> | <u>2,175,000</u> | <u>675,000</u> | <u>675,000</u> | <u>675,000</u> |
| Expenditures: | | | | | | | | | |
| Fire Division | | | | | | | | | |
| Operating | 175,439 | 157,359 | 133,060 | 127,564 | 125,330 | 145,000 | 148,300 | 151,600 | 155,000 |
| Capital equipment | - | 83,423 | 18,600 | 60,090 | 424,328 | 1,500,000 | - | - | - |
| <i>Total expenditures</i> | <u>175,439</u> | <u>240,782</u> | <u>151,660</u> | <u>187,654</u> | <u>549,658</u> | <u>1,645,000</u> | <u>148,300</u> | <u>151,600</u> | <u>155,000</u> |
| Other uses: | | | | | | | | | |
| Transfers out to other funds: | | | | | | | | | |
| General Bond Retirement Fund | 436,209 | 432,960 | 432,359 | 434,825 | 431,095 | 435,600 | 436,300 | 436,400 | 432,900 |
| Repayment of previously advanced funds: | | | | | | | | | |
| General Fund | - | - | - | - | - | 100,000 | 100,000 | 100,000 | 100,000 |
| <i>Total other sources</i> | <u>436,209</u> | <u>432,960</u> | <u>432,359</u> | <u>434,825</u> | <u>431,095</u> | <u>535,600</u> | <u>536,300</u> | <u>536,400</u> | <u>532,900</u> |
| Total expenditures and other uses | <u>611,648</u> | <u>673,742</u> | <u>584,019</u> | <u>622,479</u> | <u>980,753</u> | <u>2,180,600</u> | <u>684,600</u> | <u>688,000</u> | <u>687,900</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 81,762 | (86,458) | 54,586 | 79,952 | (92,850) | (5,600) | (9,600) | (13,000) | (12,900) |
| Fund balance at beginning of year | 242,379 | 324,143 | 238,304 | 293,019 | 376,111 | 283,264 | 277,664 | 268,064 | 255,064 |
| Lapsed appropriations | 2 | 619 | 129 | 3,140 | 3 | - | - | - | - |
| Fund balance at end of year | <u>\$ 324,143</u> | <u>\$ 238,304</u> | <u>\$ 293,019</u> | <u>\$ 376,111</u> | <u>\$ 283,264</u> | <u>\$ 277,664</u> | <u>\$ 268,064</u> | <u>\$ 255,064</u> | <u>\$ 242,164</u> |
| <i>Balance of amount due to the General Fund</i> | \$ - | \$ - | \$ - | \$ - | \$ 200,000 | \$ 1,700,000 | \$ 1,600,000 | \$ 1,500,000 | \$ 1,400,000 |

CIVIL SERVICE FUND

| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
|--|-------------------------|-------------------------|-------------------------|--------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|
| Other sources: | | | | | | | | | |
| Transfers in from other funds: | | | | | | | | | |
| General Fund | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>Total other sources</i> | <u>20,000</u> | <u>20,000</u> | <u>20,000</u> | <u>20,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total revenues and other sources | <u>20,000</u> | <u>20,000</u> | <u>20,000</u> | <u>20,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures: | | | | | | | | | |
| Operating | 4,455 | 5,261 | 8,950 | 4,380 | 29,720 | 30,000 | 20,000 | 20,000 | 2,800 |
| <i>Total expenditures</i> | <u>4,455</u> | <u>5,261</u> | <u>8,950</u> | <u>4,380</u> | <u>29,720</u> | <u>30,000</u> | <u>20,000</u> | <u>20,000</u> | <u>2,800</u> |
| Total expenditures and other uses | <u>4,455</u> | <u>5,261</u> | <u>8,950</u> | <u>4,380</u> | <u>29,720</u> | <u>30,000</u> | <u>20,000</u> | <u>20,000</u> | <u>2,800</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 15,545 | 14,739 | 11,050 | 15,620 | (29,720) | (30,000) | (20,000) | (20,000) | (2,800) |
| Fund balance at beginning of year | 45,566 | 61,111 | 75,850 | 86,900 | 102,520 | 72,800 | 42,800 | 22,800 | 2,800 |
| Fund balance at end of year | <u>\$ 61,111</u> | <u>\$ 75,850</u> | <u>\$ 86,900</u> | <u>\$ 102,520</u> | <u>\$ 72,800</u> | <u>\$ 42,800</u> | <u>\$ 22,800</u> | <u>\$ 2,800</u> | <u>\$ -</u> |

FUND SUMMARIES - Operations - General

| SELF INSURANCE FUND | | | | | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Investment earnings | \$ 15,008 | \$ 12,865 | \$ 6,345 | \$ 8,974 | \$ 24,707 | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| Reimbursements | 9,836 | 25,450 | 44,360 | 66,830 | 97,516 | 10,000 | 10,000 | 10,000 | 10,000 |
| <i>Total revenues</i> | <u>24,844</u> | <u>38,315</u> | <u>50,705</u> | <u>75,804</u> | <u>122,223</u> | <u>22,000</u> | <u>22,000</u> | <u>22,000</u> | <u>22,000</u> |
| Total revenues and other sources | <u>24,844</u> | <u>38,315</u> | <u>50,705</u> | <u>75,804</u> | <u>122,223</u> | <u>22,000</u> | <u>22,000</u> | <u>22,000</u> | <u>22,000</u> |
| Expenditures: | | | | | | | | | |
| Liability/property damage payments | 11,938 | 17,942 | 40,636 | 54,809 | 28,149 | 50,000 | 50,000 | 50,000 | 50,000 |
| <i>Total expenditures</i> | <u>11,938</u> | <u>17,942</u> | <u>40,636</u> | <u>54,809</u> | <u>28,149</u> | <u>50,000</u> | <u>50,000</u> | <u>50,000</u> | <u>50,000</u> |
| Total expenditures and other uses | <u>11,938</u> | <u>17,942</u> | <u>40,636</u> | <u>54,809</u> | <u>28,149</u> | <u>50,000</u> | <u>50,000</u> | <u>50,000</u> | <u>50,000</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 12,906 | 20,373 | 10,069 | 20,995 | 94,074 | (28,000) | (28,000) | (28,000) | (28,000) |
| Fund balance at beginning of year | 845,184 | 858,090 | 878,463 | 888,532 | 909,527 | 1,003,601 | 975,601 | 947,601 | 919,601 |
| Fund balance at end of year | <u>\$ 858,090</u> | <u>\$ 878,463</u> | <u>\$ 888,532</u> | <u>\$ 909,527</u> | <u>\$ 1,003,601</u> | <u>\$ 975,601</u> | <u>\$ 947,601</u> | <u>\$ 919,601</u> | <u>\$ 891,601</u> |

| ECONOMIC DEVELOPMENT FUND | | | | | | | | | |
|---|--------------------------|--------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Other revenues | \$ - | \$ - | \$ 2,456 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>Total revenues</i> | <u>-</u> | <u>-</u> | <u>2,456</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Other sources: | | | | | | | | | |
| Transfers in from other funds: | | | | | | | | | |
| General Fund | 500,000 | 500,000 | 500,000 | 500,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| <i>Total other sources</i> | <u>500,000</u> | <u>500,000</u> | <u>500,000</u> | <u>500,000</u> | <u>250,000</u> | <u>250,000</u> | <u>250,000</u> | <u>250,000</u> | <u>250,000</u> |
| Total revenues and other sources | <u>500,000</u> | <u>500,000</u> | <u>502,456</u> | <u>500,000</u> | <u>250,000</u> | <u>250,000</u> | <u>250,000</u> | <u>250,000</u> | <u>250,000</u> |
| Expenditures: | | | | | | | | | |
| City Manager | | | | | | | | | |
| Operating | 11,365 | 91,608 | 6,001 | 7,767 | 42,434 | 51,500 | 52,700 | 53,900 | 55,100 |
| Contractual incentive payments | 185,724 | 200,546 | 107,636 | 10,500 | 80,500 | 25,000 | 50,000 | - | - |
| Dublin School revenue sharing | 41,780 | - | - | - | - | - | - | - | - |
| Amount available for current year projects | - | - | - | 357 | - | 285,600 | 147,300 | 196,100 | 194,900 |
| <i>Total expenditures</i> | <u>238,869</u> | <u>292,154</u> | <u>113,637</u> | <u>18,624</u> | <u>122,934</u> | <u>362,100</u> | <u>250,000</u> | <u>250,000</u> | <u>250,000</u> |
| Total expenditures and other uses | <u>238,869</u> | <u>292,154</u> | <u>113,637</u> | <u>18,624</u> | <u>122,934</u> | <u>362,100</u> | <u>250,000</u> | <u>250,000</u> | <u>250,000</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 261,131 | 207,846 | 388,819 | 481,376 | 127,066 | (112,100) | - | - | - |
| Fund balance at beginning of year | 392,028 | 653,159 | 861,005 | 1,251,709 | 1,733,085 | 1,860,151 | 1,748,051 | 1,748,051 | 1,748,051 |
| Lapsed encumbrances | - | - | 1,885 | - | - | - | - | - | - |
| Fund balance at end of year | <u>\$ 653,159</u> | <u>\$ 861,005</u> | <u>\$ 1,251,709</u> | <u>\$ 1,733,085</u> | <u>\$ 1,860,151</u> | <u>\$ 1,748,051</u> | <u>\$ 1,748,051</u> | <u>\$ 1,748,051</u> | <u>\$ 1,748,051</u> |

FUND SUMMARIES - Operations - General

| POLICE AND FIRE PENSION FUNDS | | | | | | | | | |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Property tax | \$ 2,682,279 | \$ 2,714,197 | \$ 2,938,677 | \$ 3,001,908 | \$ 2,864,603 | \$ 3,218,700 | \$ 3,251,000 | \$ 3,284,000 | \$ 3,317,000 |
| <i>Total revenues</i> | <u>2,682,279</u> | <u>2,714,197</u> | <u>2,938,677</u> | <u>3,001,908</u> | <u>2,864,603</u> | <u>3,218,700</u> | <u>3,251,000</u> | <u>3,284,000</u> | <u>3,317,000</u> |
| Total revenues and other sources | <u>2,682,279</u> | <u>2,714,197</u> | <u>2,938,677</u> | <u>3,001,908</u> | <u>2,864,603</u> | <u>3,218,700</u> | <u>3,251,000</u> | <u>3,284,000</u> | <u>3,317,000</u> |
| Other uses: | | | | | | | | | |
| Transfers out to other funds: | | | | | | | | | |
| General Fund | 2,427,468 | 2,022,057 | 2,573,516 | 2,629,871 | 2,687,290 | 2,986,000 | 3,053,200 | 3,121,900 | 3,192,100 |
| <i>Total other uses</i> | <u>2,427,468</u> | <u>2,022,057</u> | <u>2,573,516</u> | <u>2,629,871</u> | <u>2,687,290</u> | <u>2,986,000</u> | <u>3,053,200</u> | <u>3,121,900</u> | <u>3,192,100</u> |
| Total expenditures and other uses | <u>2,427,468</u> | <u>2,022,057</u> | <u>2,573,516</u> | <u>2,629,871</u> | <u>2,687,290</u> | <u>2,986,000</u> | <u>3,053,200</u> | <u>3,121,900</u> | <u>3,192,100</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 254,811 | 692,140 | 365,161 | 372,037 | 177,313 | 232,700 | 197,800 | 162,100 | 124,900 |
| Fund balance at beginning of year | 2,209,629 | 2,464,440 | 3,156,580 | 3,521,741 | 3,893,778 | 4,071,091 | 4,303,791 | 4,501,591 | 4,663,691 |
| Fund balance at end of year | <u>\$ 2,464,440</u> | <u>\$ 3,156,580</u> | <u>\$ 3,521,741</u> | <u>\$ 3,893,778</u> | <u>\$ 4,071,091</u> | <u>\$ 4,303,791</u> | <u>\$ 4,501,591</u> | <u>\$ 4,663,691</u> | <u>\$ 4,788,591</u> |



FUND SUMMARIES – Operations – Restricted

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

Street Maintenance and Repair Fund

This fund was established to account for gasoline taxes and motor vehicle licenses as authorized by the State of Ohio's Constitution. Permitted services are related to the maintenance and reconstruction of the City's streets, streetlights, and traffic signals.

Lifelong Learning and Leisure Fund

This fund was established to account for tuition revenue from various programs provided by the City. Each program offered has its own tuition rate to ensure that both the program and the fund are self-sufficient. The revenue generated is used to pay the instructors and any material costs. *This fund was closed in 2022.*

Tree Planting Fund

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

Neighborhood Lighting Utility Fund

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

Clerk of Court Fund

This fund was established to account for fees authorized by the Rules of Court. The revenue is to be used to pay the cost of computerization and the ongoing updates associated with the computerization of the Clerk of Courts' office.

Mayor's Court Computer Fund

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

Mayor's Court Special Projects Fund

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

Upper Arlington Visitors Bureau Fund

This fund was established to account for 1.5% of the hotel/motel excise tax pursuant to Section 5739.09 of the Ohio Revised Code. These revenues are used as additional funding towards tourism activities and event promotion within the City.

FUND SUMMARIES – Operations – Restricted

Tax Incentive Review Fund

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

Law Enforcement Fund

This fund was stabled to account for revenues derived from the seizure of tangible property relinquished in accordance with the Contraband Seizure Forfeiture Act. Funds can only be used for law enforcement purposes.

Enforcement Education Fund

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

FEMA Fund

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

Local Coronavirus Relief Fund

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

Local Fiscal Recovery Fund

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

One Ohio Opioid Fund

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

FUND SUMMARIES - Operations - Restricted

| STREET MAINTENANCE AND REPAIR FUND | | | | | | | | | |
|--|--------------------------|--------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> | <u>Projected</u> | <u>Projected</u> | <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Gasoline tax | \$ 1,413,646 | \$ 1,731,632 | \$ 1,795,902 | \$ 1,739,982 | \$ 1,819,440 | \$ 1,800,000 | \$ 1,800,000 | \$ 1,800,000 | \$ 1,800,000 |
| Motor vehicle license tax | 440,700 | 434,098 | 462,636 | 459,940 | 462,059 | 450,000 | 450,000 | 450,000 | 450,000 |
| Investment earnings | 14,111 | 15,463 | 9,440 | 15,475 | 41,125 | 15,000 | 15,000 | 15,000 | 15,000 |
| Miscellaneous revenues | 16,149 | 659 | 12,214 | 7,277 | 18,238 | 8,000 | 8,000 | 8,000 | 8,000 |
| Reimbursements | - | 11,849 | - | - | - | - | - | - | - |
| <i>Total revenues</i> | <u>1,884,606</u> | <u>2,193,701</u> | <u>2,280,192</u> | <u>2,222,674</u> | <u>2,340,862</u> | <u>2,273,000</u> | <u>2,273,000</u> | <u>2,273,000</u> | <u>2,273,000</u> |
| Other sources: | | | | | | | | | |
| Transfers in from other funds: | | | | | | | | | |
| General Fund | 125,000 | - | - | - | - | - | - | - | - |
| <i>Total other sources</i> | <u>125,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total revenues and other sources | <u>2,009,606</u> | <u>2,193,701</u> | <u>2,280,192</u> | <u>2,222,674</u> | <u>2,340,862</u> | <u>2,273,000</u> | <u>2,273,000</u> | <u>2,273,000</u> | <u>2,273,000</u> |
| Expenditures: | | | | | | | | | |
| Public Works Division | | | | | | | | | |
| Operating | 1,399,123 | 1,206,921 | 1,242,841 | 1,279,128 | 1,276,772 | 1,463,700 | 1,496,600 | 1,530,300 | 1,564,700 |
| Capital improvements - CIP | - | 250,000 | 173,617 | - | - | - | - | - | - |
| Public Service Administration | | | | | | | | | |
| Operating | 664,159 | 657,279 | 681,705 | 813,537 | 829,510 | 883,000 | 902,900 | 923,200 | 944,000 |
| Capital equipment | - | 14,570 | 49,050 | - | - | - | - | - | - |
| <i>Total expenditures</i> | <u>2,063,282</u> | <u>2,128,770</u> | <u>2,147,213</u> | <u>2,092,665</u> | <u>2,106,282</u> | <u>2,346,700</u> | <u>2,399,500</u> | <u>2,453,500</u> | <u>2,508,700</u> |
| Total expenditures and other uses | <u>2,063,282</u> | <u>2,128,770</u> | <u>2,147,213</u> | <u>2,092,665</u> | <u>2,106,282</u> | <u>2,346,700</u> | <u>2,399,500</u> | <u>2,453,500</u> | <u>2,508,700</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | (53,676) | 64,931 | 132,979 | 130,009 | 234,580 | (73,700) | (126,500) | (180,500) | (235,700) |
| Fund balance at beginning of year | 886,446 | 835,381 | 919,843 | 1,210,917 | 1,341,184 | 1,654,072 | 1,580,372 | 1,453,872 | 1,273,372 |
| Lapsed encumbrances | 2,611 | 19,531 | 158,095 | 258 | 78,308 | - | - | - | - |
| Fund balance at end of year | <u>\$ 835,381</u> | <u>\$ 919,843</u> | <u>\$ 1,210,917</u> | <u>\$ 1,341,184</u> | <u>\$ 1,654,072</u> | <u>\$ 1,580,372</u> | <u>\$ 1,453,872</u> | <u>\$ 1,273,372</u> | <u>\$ 1,037,672</u> |

FUND SUMMARIES - Operations - Restricted

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

| TREE PLANTING FUND | | | | | | | | | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Tree planting donations | \$ 24,147 | \$ 11,045 | \$ 20,396 | \$ 24,550 | \$ 11,800 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| Miscellaneous revenues | - | - | - | 19,815 | 13,790 | - | - | - | - |
| <i>Total revenues</i> | <u>24,147</u> | <u>11,045</u> | <u>20,396</u> | <u>44,365</u> | <u>25,590</u> | <u>15,000</u> | <u>15,000</u> | <u>15,000</u> | <u>15,000</u> |
| Total revenues and other sources | <u>24,147</u> | <u>11,045</u> | <u>20,396</u> | <u>44,365</u> | <u>25,590</u> | <u>15,000</u> | <u>15,000</u> | <u>15,000</u> | <u>15,000</u> |
| Expenditures: | | | | | | | | | |
| Parks and Recreation | 23,458 | 11,382 | 20,000 | 61,599 | 59,927 | 15,000 | 15,000 | 15,000 | 15,000 |
| <i>Total expenditures</i> | <u>23,458</u> | <u>11,382</u> | <u>20,000</u> | <u>61,599</u> | <u>59,927</u> | <u>15,000</u> | <u>15,000</u> | <u>15,000</u> | <u>15,000</u> |
| Total expenditures and other uses | <u>23,458</u> | <u>11,382</u> | <u>20,000</u> | <u>61,599</u> | <u>59,927</u> | <u>15,000</u> | <u>15,000</u> | <u>15,000</u> | <u>15,000</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 689 | (337) | 396 | (17,234) | (34,337) | - | - | - | - |
| Fund balance at beginning of year | 95,948 | 96,637 | 96,300 | 96,696 | 79,462 | 46,267 | 46,267 | 46,267 | 46,267 |
| Lapsed encumbrances | - | - | - | - | 1,142 | - | - | - | - |
| Fund balance at end of year | <u>\$ 96,637</u> | <u>\$ 96,300</u> | <u>\$ 96,696</u> | <u>\$ 79,462</u> | <u>\$ 46,267</u> | <u>\$ 46,267</u> | <u>\$ 46,267</u> | <u>\$ 46,267</u> | <u>\$ 46,267</u> |

FUND SUMMARIES - Operations - Restricted

| NEIGHBORHOOD LIGHTING UTILITY FUND | | | | | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Investment earnings | \$ 9,435 | \$ 6,841 | \$ 3,308 | \$ 3,107 | \$ 7,306 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 |
| Maintenance fees | 63,917 | 64,384 | 64,227 | 63,239 | 64,286 | 63,000 | 63,000 | 63,000 | 63,000 |
| Miscellaneous revenues | - | - | 672 | - | - | - | - | - | - |
| <i>Total revenues</i> | <u>73,352</u> | <u>71,225</u> | <u>68,207</u> | <u>66,346</u> | <u>71,592</u> | <u>67,000</u> | <u>67,000</u> | <u>67,000</u> | <u>67,000</u> |
| Total revenues and other sources | <u>73,352</u> | <u>71,225</u> | <u>68,207</u> | <u>66,346</u> | <u>71,592</u> | <u>67,000</u> | <u>67,000</u> | <u>67,000</u> | <u>67,000</u> |
| Expenditures: | | | | | | | | | |
| Public Service Administration | 133,661 | 45,535 | 247,254 | 85,349 | 61,411 | 122,700 | 92,000 | 93,000 | 94,000 |
| <i>Total expenditures</i> | <u>133,661</u> | <u>45,535</u> | <u>247,254</u> | <u>85,349</u> | <u>61,411</u> | <u>122,700</u> | <u>92,000</u> | <u>93,000</u> | <u>94,000</u> |
| Total expenditures and other uses | <u>133,661</u> | <u>45,535</u> | <u>247,254</u> | <u>85,349</u> | <u>61,411</u> | <u>122,700</u> | <u>92,000</u> | <u>93,000</u> | <u>94,000</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | (60,309) | 25,690 | (179,047) | (19,003) | 10,181 | (55,700) | (25,000) | (26,000) | (27,000) |
| Fund balance at beginning of year | 503,780 | 443,471 | 469,161 | 290,114 | 271,111 | 281,292 | 225,592 | 200,592 | 174,592 |
| Fund balance at end of year | <u>\$ 443,471</u> | <u>\$ 469,161</u> | <u>\$ 290,114</u> | <u>\$ 271,111</u> | <u>\$ 281,292</u> | <u>\$ 225,592</u> | <u>\$ 200,592</u> | <u>\$ 174,592</u> | <u>\$ 147,592</u> |

| CLERK OF COURT FUND | | | | | | | | | |
|---|-------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Court fees | \$ 9,118 | \$ 5,307 | \$ 6,045 | \$ 6,178 | \$ 6,860 | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ 8,000 |
| <i>Total revenues</i> | <u>9,118</u> | <u>5,307</u> | <u>6,045</u> | <u>6,178</u> | <u>6,860</u> | <u>8,000</u> | <u>8,000</u> | <u>8,000</u> | <u>8,000</u> |
| Total revenues and other sources | <u>9,118</u> | <u>5,307</u> | <u>6,045</u> | <u>6,178</u> | <u>6,860</u> | <u>8,000</u> | <u>8,000</u> | <u>8,000</u> | <u>8,000</u> |
| Expenditures: | | | | | | | | | |
| Finance | | | | | | | | | |
| Operating | 22,010 | 9,890 | 9,761 | 9,306 | 900 | 8,000 | 8,000 | 8,000 | 8,000 |
| <i>Total expenditures</i> | <u>22,010</u> | <u>9,890</u> | <u>9,761</u> | <u>9,306</u> | <u>900</u> | <u>8,000</u> | <u>8,000</u> | <u>8,000</u> | <u>8,000</u> |
| Total expenditures and other uses | <u>22,010</u> | <u>9,890</u> | <u>9,761</u> | <u>9,306</u> | <u>900</u> | <u>8,000</u> | <u>8,000</u> | <u>8,000</u> | <u>8,000</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | (12,892) | (4,583) | (3,716) | (3,128) | 5,960 | - | - | - | - |
| Fund balance at beginning of year | 32,065 | 21,016 | 16,433 | 12,717 | 9,589 | 20,135 | 20,135 | 20,135 | 20,135 |
| Lapsed encumbrances | 1,843 | - | - | - | 4,586 | - | - | - | - |
| Fund balance at end of year | <u>\$ 21,016</u> | <u>\$ 16,433</u> | <u>\$ 12,717</u> | <u>\$ 9,589</u> | <u>\$ 20,135</u> | <u>\$ 20,135</u> | <u>\$ 20,135</u> | <u>\$ 20,135</u> | <u>\$ 20,135</u> |

FUND SUMMARIES - Operations - Restricted

| MAYOR'S COURT COMPUTER FUND | | | | | | | | | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Court fees | \$ 9,117 | \$ 5,308 | \$ 6,045 | \$ 6,178 | \$ 6,860 | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ 8,000 |
| <i>Total revenues</i> | <u>9,117</u> | <u>5,308</u> | <u>6,045</u> | <u>6,178</u> | <u>6,860</u> | <u>8,000</u> | <u>8,000</u> | <u>8,000</u> | <u>8,000</u> |
| Total revenues and other sources | <u>9,117</u> | <u>5,308</u> | <u>6,045</u> | <u>6,178</u> | <u>6,860</u> | <u>8,000</u> | <u>8,000</u> | <u>8,000</u> | <u>8,000</u> |
| Expenditures: | | | | | | | | | |
| Finance | | | | | | | | | |
| Operating | 16,636 | 8,656 | 13,046 | 8,781 | - | 12,600 | 13,200 | 13,200 | 13,200 |
| <i>Total expenditures</i> | <u>16,636</u> | <u>8,656</u> | <u>13,046</u> | <u>8,781</u> | <u>-</u> | <u>12,600</u> | <u>13,200</u> | <u>13,200</u> | <u>13,200</u> |
| Total expenditures and other uses | <u>16,636</u> | <u>8,656</u> | <u>13,046</u> | <u>8,781</u> | <u>-</u> | <u>12,600</u> | <u>13,200</u> | <u>13,200</u> | <u>13,200</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | (7,519) | (3,348) | (7,001) | (2,603) | 6,860 | (4,600) | (5,200) | (5,200) | (5,200) |
| Fund balance at beginning of year | 53,621 | 46,102 | 42,754 | 35,753 | 33,150 | 40,010 | 35,410 | 30,210 | 25,010 |
| Fund balance at end of year | <u>\$ 46,102</u> | <u>\$ 42,754</u> | <u>\$ 35,753</u> | <u>\$ 33,150</u> | <u>\$ 40,010</u> | <u>\$ 35,410</u> | <u>\$ 30,210</u> | <u>\$ 25,010</u> | <u>\$ 19,810</u> |

| MAYOR'S COURT SPECIAL PROJECT FUND | | | | | | | | | |
|---|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Court fees | \$ 30,463 | \$ 17,723 | \$ 20,194 | \$ 20,630 | \$ 22,923 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Reimbursements/Grants | 10,000 | - | 10,000 | - | - | - | - | - | - |
| <i>Total revenues</i> | <u>40,463</u> | <u>17,723</u> | <u>30,194</u> | <u>20,630</u> | <u>22,923</u> | <u>25,000</u> | <u>25,000</u> | <u>25,000</u> | <u>25,000</u> |
| Total revenues and other sources | <u>40,463</u> | <u>17,723</u> | <u>30,194</u> | <u>20,630</u> | <u>22,923</u> | <u>25,000</u> | <u>25,000</u> | <u>25,000</u> | <u>25,000</u> |
| Expenditures: | | | | | | | | | |
| Finance | | | | | | | | | |
| Operating | 71,721 | 17,355 | 6,324 | 4,336 | 8,661 | 19,500 | 19,900 | 20,300 | 20,800 |
| <i>Total expenditures</i> | <u>71,721</u> | <u>17,355</u> | <u>6,324</u> | <u>4,336</u> | <u>8,661</u> | <u>19,500</u> | <u>19,900</u> | <u>20,300</u> | <u>20,800</u> |
| Total expenditures and other uses | <u>71,721</u> | <u>17,355</u> | <u>6,324</u> | <u>4,336</u> | <u>8,661</u> | <u>19,500</u> | <u>19,900</u> | <u>20,300</u> | <u>20,800</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | (31,258) | 368 | 23,870 | 16,294 | 14,262 | 5,500 | 5,100 | 4,700 | 4,200 |
| Fund balance at beginning of year | 129,304 | 98,046 | 98,714 | 124,084 | 142,529 | 156,791 | 162,291 | 167,391 | 172,091 |
| Lapsed encumbrances | - | 300 | 1,500 | 2,151 | - | - | - | - | - |
| Fund balance at end of year | <u>\$ 98,046</u> | <u>\$ 98,714</u> | <u>\$ 124,084</u> | <u>\$ 142,529</u> | <u>\$ 156,791</u> | <u>\$ 162,291</u> | <u>\$ 167,391</u> | <u>\$ 172,091</u> | <u>\$ 176,291</u> |

FUND SUMMARIES - Operations - Restricted

| UPPER ARLINGTON VISITORS BUREAU FUND | | | | | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Other revenues | \$ 65,177 | \$ 44,383 | \$ 84,040 | \$ 108,361 | \$ 123,482 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| <i>Total revenues</i> | <u>65,177</u> | <u>44,383</u> | <u>84,040</u> | <u>108,361</u> | <u>123,482</u> | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> |
| Total revenues and other sources | <u>65,177</u> | <u>44,383</u> | <u>84,040</u> | <u>108,361</u> | <u>123,482</u> | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> |
| Expenditures: | | | | | | | | | |
| City Manager | | | | | | | | | |
| Operating | 4,984 | 12,929 | - | - | - | - | - | - | - |
| Information Technology | 23,455 | 24,281 | 24,379 | - | - | - | - | - | - |
| <i>Total expenditures</i> | <u>28,439</u> | <u>37,210</u> | <u>24,379</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Other sources: | | | | | | | | | |
| Transfers to other funds: | | | | | | | | | |
| General Bond Retirement Fund | - | - | - | - | - | 92,500 | 92,500 | 92,500 | 92,500 |
| <i>Total other sources</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>92,500</u> | <u>92,500</u> | <u>92,500</u> | <u>92,500</u> |
| Total expenditures and other uses | <u>28,439</u> | <u>37,210</u> | <u>24,379</u> | <u>-</u> | <u>-</u> | <u>92,500</u> | <u>92,500</u> | <u>92,500</u> | <u>92,500</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 36,738 | 7,173 | 59,661 | 108,361 | 123,482 | 7,500 | 7,500 | 7,500 | 7,500 |
| Fund balance at beginning of year | 196,538 | 233,276 | 240,449 | 300,110 | 408,471 | 531,953 | 539,453 | 546,953 | 554,453 |
| Fund balance at end of year | <u>\$ 233,276</u> | <u>\$ 240,449</u> | <u>\$ 300,110</u> | <u>\$ 408,471</u> | <u>\$ 531,953</u> | <u>\$ 539,453</u> | <u>\$ 546,953</u> | <u>\$ 554,453</u> | <u>\$ 561,953</u> |

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

FUND SUMMARIES - Operations - Restricted

| LAW ENFORCEMENT FUND | | | | | | | | | |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Sale of forfeited property | \$ 119,841 | \$ 120,158 | \$ 55,705 | \$ 219,731 | \$ 134,665 | \$ 110,000 | \$ 110,000 | \$ 110,000 | \$ 110,000 |
| Investment earnings | 13,925 | 10,586 | 4,283 | 5,209 | 12,588 | 7,000 | 7,000 | 7,000 | 7,000 |
| Reimbursements | 27,038 | 23,734 | 30,334 | 4,067 | 12,202 | 20,000 | 20,000 | 20,000 | 20,000 |
| <i>Total revenues</i> | <u>160,804</u> | <u>154,478</u> | <u>90,322</u> | <u>229,007</u> | <u>159,455</u> | <u>137,000</u> | <u>137,000</u> | <u>137,000</u> | <u>137,000</u> |
| Total revenues and other sources | <u>160,804</u> | <u>154,478</u> | <u>90,322</u> | <u>229,007</u> | <u>159,455</u> | <u>137,000</u> | <u>137,000</u> | <u>137,000</u> | <u>137,000</u> |
| Expenditures: | | | | | | | | | |
| Police Division | | | | | | | | | |
| Operating | 220,108 | 182,552 | 221,005 | 219,220 | 230,482 | 274,000 | 280,200 | 286,500 | 292,900 |
| Capital equipment | 46,586 | 7,300 | - | - | - | - | - | - | - |
| <i>Total expenditures</i> | <u>266,694</u> | <u>189,852</u> | <u>221,005</u> | <u>219,220</u> | <u>230,482</u> | <u>274,000</u> | <u>280,200</u> | <u>286,500</u> | <u>292,900</u> |
| Total expenditures and other uses | <u>266,694</u> | <u>189,852</u> | <u>221,005</u> | <u>219,220</u> | <u>230,482</u> | <u>274,000</u> | <u>280,200</u> | <u>286,500</u> | <u>292,900</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | (105,890) | (35,374) | (130,683) | 9,787 | (71,027) | (137,000) | (143,200) | (149,500) | (155,900) |
| Fund balance at beginning of year | 786,278 | 680,388 | 645,014 | 514,403 | 524,190 | 453,163 | 316,163 | 172,963 | 23,463 |
| Lapsed encumbrances | - | - | 72 | - | - | - | - | - | - |
| Fund balance at end of year | <u>\$ 680,388</u> | <u>\$ 645,014</u> | <u>\$ 514,403</u> | <u>\$ 524,190</u> | <u>\$ 453,163</u> | <u>\$ 316,163</u> | <u>\$ 172,963</u> | <u>\$ 23,463</u> | <u>\$ (132,437)</u> |

| ENFORCEMENT EDUCATION FUND | | | | | | | | | |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Fine revenue | \$ 1,883 | \$ 1,600 | \$ 1,196 | \$ 887 | \$ 465 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| <i>Total revenues</i> | <u>1,883</u> | <u>1,600</u> | <u>1,196</u> | <u>887</u> | <u>465</u> | <u>2,500</u> | <u>2,500</u> | <u>2,500</u> | <u>2,500</u> |
| Total revenues and other sources | <u>1,883</u> | <u>1,600</u> | <u>1,196</u> | <u>887</u> | <u>465</u> | <u>2,500</u> | <u>2,500</u> | <u>2,500</u> | <u>2,500</u> |
| Expenditures: | | | | | | | | | |
| Police Division | 1,096 | 599 | 620 | 139 | 306 | 2,500 | 2,600 | 2,700 | 2,800 |
| <i>Total expenditures</i> | <u>1,096</u> | <u>599</u> | <u>620</u> | <u>139</u> | <u>306</u> | <u>2,500</u> | <u>2,600</u> | <u>2,700</u> | <u>2,800</u> |
| Total expenditures and other uses | <u>1,096</u> | <u>599</u> | <u>620</u> | <u>139</u> | <u>306</u> | <u>2,500</u> | <u>2,600</u> | <u>2,700</u> | <u>2,800</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 787 | 1,001 | 576 | 748 | 159 | - | (100) | (200) | (300) |
| Fund balance at beginning of year | 17,578 | 18,365 | 19,366 | 19,942 | 20,690 | 20,849 | 20,849 | 20,749 | 20,549 |
| Fund balance at end of year | <u>\$ 18,365</u> | <u>\$ 19,366</u> | <u>\$ 19,942</u> | <u>\$ 20,690</u> | <u>\$ 20,849</u> | <u>\$ 20,849</u> | <u>\$ 20,749</u> | <u>\$ 20,549</u> | <u>\$ 20,249</u> |

FUND SUMMARIES - Operations - Restricted

| FEMA FUND | | | | | | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|--------------------------|--------------------------|--------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Reimbursements/Grants | \$ 46,828 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>Total revenues</i> | <u>46,828</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total revenues and other sources | <u>46,828</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures: | | | | | | | | | |
| Public Works | 46,828 | - | - | - | - | - | - | - | - |
| <i>Total expenditures</i> | <u>46,828</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures and other uses | <u>46,828</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 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 | | | | | | | | | |
|---|-----------------------|-------------------------|-----------------------|-----------------------|-----------------------|------------------------|--------------------------|--------------------------|--------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Reimbursements/Grants | \$ - | \$ 3,566,359 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>Total revenues</i> | <u>-</u> | <u>3,566,359</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total revenues and other sources | <u>-</u> | <u>3,566,359</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 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> | <u>-</u> | <u>3,566,359</u> | <u>45,755</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures and other uses | <u>-</u> | <u>3,566,359</u> | <u>45,755</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 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>\$ 45,755</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

FUND SUMMARIES - Operations - Restricted

| LOCAL FISCAL RECOVERY FUND | | | | | | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|--------------------------|--------------------------|--------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Reimbursements/Grants | \$ - | \$ - | \$ 1,852,313 | \$ 1,867,103 | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>Total revenues</i> | - | - | 1,852,313 | 1,867,103 | - | - | - | - | - |
| Total revenues and other sources | - | - | 1,852,313 | 1,867,103 | - | - | - | - | - |
| Expenditures: | | | | | | | | | |
| City Manager | - | - | 9,400 | 7,200 | - | - | - | - | - |
| Fire Division | - | - | - | 1,403,728 | - | - | - | - | - |
| Capital equipment | - | - | - | 1,403,728 | - | - | - | - | - |
| Public Works Division | - | - | - | 2,174,841 | - | 1,046,500 | - | - | - |
| Capital improvements | - | - | - | 2,174,841 | - | 1,046,500 | - | - | - |
| <i>Total expenditures</i> | - | - | 9,400 | 3,585,769 | - | 1,046,500 | - | - | - |
| Total expenditures and other uses | - | - | 9,400 | 3,585,769 | - | 1,046,500 | - | - | - |
| Excess (def) of revenues and other sources over expenditures and other uses | - | - | 1,842,913 | (1,718,666) | - | (1,046,500) | - | - | - |
| Fund balance at beginning of year | - | - | - | 1,842,913 | 124,247 | 1,046,500 | - | - | - |
| Lapsed encumbrances | - | - | - | - | 922,253 | - | - | - | - |
| Fund balance at end of year | \$ - | \$ - | \$ 1,842,913 | \$ 124,247 | \$ 1,046,500 | \$ - | \$ - | \$ - | \$ - |

| ONE OHIO OPIOID FUND | | | | | | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|--------------------------|--------------------------|--------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Reimbursements/Grants | \$ - | \$ - | \$ - | \$ 10,358 | \$ 46,462 | \$ 13,700 | \$ 13,700 | \$ 13,700 | \$ 13,700 |
| <i>Total revenues</i> | - | - | - | 10,358 | 46,462 | 13,700 | 13,700 | 13,700 | 13,700 |
| Total revenues and other sources | - | - | - | 10,358 | 46,462 | 13,700 | 13,700 | 13,700 | 13,700 |
| Expenditures: | | | | | | | | | |
| Finance (including Clerk of Court) | - | - | - | - | 4,514 | 12,500 | 12,800 | 13,100 | 13,400 |
| <i>Total expenditures</i> | - | - | - | - | 4,514 | 12,500 | 12,800 | 13,100 | 13,400 |
| Total expenditures and other uses | - | - | - | - | 4,514 | 12,500 | 12,800 | 13,100 | 13,400 |
| Excess (def) of revenues and other sources over expenditures and other uses | - | - | - | 10,358 | 41,948 | 1,200 | 900 | 600 | 300 |
| Fund balance at beginning of year | - | - | - | - | 10,358 | 52,306 | 53,506 | 54,406 | 55,006 |
| Fund balance at end of year | \$ - | \$ - | \$ - | \$ 10,358 | \$ 52,306 | \$ 53,506 | \$ 54,406 | \$ 55,006 | \$ 55,306 |

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

| SOLID WASTE MANAGEMENT FUND | | | | | | | | | |
|---|--------------------------|--------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> | <u>Projected</u> | <u>Projected</u> | <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Annual service fees | \$ 3,003,058 | \$ 3,033,490 | \$ 3,022,839 | \$ 2,969,112 | \$ 3,895,405 | \$ 3,800,000 | \$ 3,800,000 | \$ 3,800,000 | \$ 3,800,000 |
| Investment earnings | 25,056 | 21,010 | 10,964 | 17,912 | 58,029 | 20,000 | 20,000 | 20,000 | 20,000 |
| Miscellaneous revenues | - | - | 2,777 | 53,397 | 26,349 | 131,250 | - | - | - |
| <i>Total revenues</i> | <u>3,028,114</u> | <u>3,054,500</u> | <u>3,036,580</u> | <u>3,040,421</u> | <u>3,979,783</u> | <u>3,951,250</u> | <u>3,820,000</u> | <u>3,820,000</u> | <u>3,820,000</u> |
| Total revenues and other sources | <u>3,028,114</u> | <u>3,054,500</u> | <u>3,036,580</u> | <u>3,040,421</u> | <u>3,979,783</u> | <u>3,951,250</u> | <u>3,820,000</u> | <u>3,820,000</u> | <u>3,820,000</u> |
| Expenditures: | | | | | | | | | |
| Public Works Division | | | | | | | | | |
| Operating | - | - | - | - | - | 37,200 | 38,000 | 38,900 | 39,800 |
| Refuse and recycling collection contract | 2,789,540 | 2,778,582 | 2,806,884 | 2,851,237 | 3,601,193 | 3,700,000 | 3,700,000 | 3,700,000 | 3,700,000 |
| Recycling disposal fees | 84,736 | 93,351 | 31,334 | 18,622 | 140,585 | 150,000 | 150,000 | 150,000 | 150,000 |
| Miscellaneous | 1,959 | 2,183 | 2,694 | 2,454 | 2,854 | 225,000 | 5,000 | 5,100 | 5,200 |
| <i>Total expenditures</i> | <u>2,876,235</u> | <u>2,874,116</u> | <u>2,840,912</u> | <u>2,872,313</u> | <u>3,744,632</u> | <u>4,112,200</u> | <u>3,893,000</u> | <u>3,894,000</u> | <u>3,895,000</u> |
| Other uses: | | | | | | | | | |
| Repayment of previously advanced funds: | | | | | | | | | |
| General Fund | 125,000 | 125,000 | - | - | - | - | - | - | - |
| <i>Total other uses</i> | <u>125,000</u> | <u>125,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures and other uses | <u>3,001,235</u> | <u>2,999,116</u> | <u>2,840,912</u> | <u>2,872,313</u> | <u>3,744,632</u> | <u>4,112,200</u> | <u>3,893,000</u> | <u>3,894,000</u> | <u>3,895,000</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 26,879 | 55,384 | 195,668 | 168,108 | 235,151 | (160,950) | (73,000) | (74,000) | (75,000) |
| Fund balance at beginning of year | 718,901 | 749,052 | 818,525 | 1,014,193 | 1,182,301 | 1,449,715 | 1,288,765 | 1,215,765 | 1,141,765 |
| Lapsed encumbrances | 3,272 | 14,089 | - | - | 32,263 | - | - | - | - |
| Fund balance at end of year | <u>\$ 749,052</u> | <u>\$ 818,525</u> | <u>\$ 1,014,193</u> | <u>\$ 1,182,301</u> | <u>\$ 1,449,715</u> | <u>\$ 1,288,765</u> | <u>\$ 1,215,765</u> | <u>\$ 1,141,765</u> | <u>\$ 1,066,765</u> |
| <i>Balance of amount due to the General Fund</i> | \$ 125,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

FUND SUMMARIES - Operations - Business

| SANITARY SEWER SURCHARGE FUND | | | | | | | | | |
|---|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Sewer surcharge | \$ 1,080,767 | \$ 1,209,085 | \$ 1,252,812 | \$ 1,265,821 | \$ 1,306,544 | \$ 1,175,000 | \$ 1,187,000 | \$ 1,199,000 | \$ 1,211,000 |
| Miscellaneous revenues | 1,931 | 1,240 | 2,406 | 944 | 7,068 | 1,500 | 1,500 | 1,500 | 1,500 |
| <i>Total revenues</i> | <u>1,082,698</u> | <u>1,210,325</u> | <u>1,255,218</u> | <u>1,266,765</u> | <u>1,313,612</u> | <u>1,176,500</u> | <u>1,188,500</u> | <u>1,200,500</u> | <u>1,212,500</u> |
| Total revenues and other sources | <u>1,082,698</u> | <u>1,210,325</u> | <u>1,255,218</u> | <u>1,266,765</u> | <u>1,313,612</u> | <u>1,176,500</u> | <u>1,188,500</u> | <u>1,200,500</u> | <u>1,212,500</u> |
| Expenditures: | | | | | | | | | |
| Public Works Division | | | | | | | | | |
| Operating | 712,140 | 768,472 | 777,972 | 798,447 | 662,823 | 934,700 | 955,700 | 977,200 | 999,200 |
| Capital equipment | - | - | 42,784 | - | - | 347,500 | - | - | - |
| Capital improvements - CIP | - | - | 387,621 | 164,962 | 36,000 | 630,000 | 419,300 | 423,700 | 378,200 |
| Intra-city services | 20,590 | 15,183 | 14,076 | 24,943 | 12,888 | 20,000 | 20,000 | 20,000 | 20,000 |
| <i>Total expenditures</i> | <u>732,730</u> | <u>783,655</u> | <u>1,222,453</u> | <u>988,352</u> | <u>711,711</u> | <u>1,932,200</u> | <u>1,395,000</u> | <u>1,420,900</u> | <u>1,397,400</u> |
| Other uses: | | | | | | | | | |
| Transfers out to other funds: | | | | | | | | | |
| General Bond Retirement Fund | 7,493 | 7,516 | 7,503 | 7,494 | 7,511 | 7,600 | 7,600 | 7,600 | 7,500 |
| <i>Total other uses</i> | <u>7,493</u> | <u>7,516</u> | <u>7,503</u> | <u>7,494</u> | <u>7,511</u> | <u>7,600</u> | <u>7,600</u> | <u>7,600</u> | <u>7,500</u> |
| Total expenditures and other uses | <u>740,223</u> | <u>791,171</u> | <u>1,229,956</u> | <u>995,846</u> | <u>719,222</u> | <u>1,939,800</u> | <u>1,402,600</u> | <u>1,428,500</u> | <u>1,404,900</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 342,475 | 419,154 | 25,262 | 270,919 | 594,390 | (763,300) | (214,100) | (228,000) | (192,400) |
| Fund balance at beginning of year | 1,079,346 | 1,421,821 | 1,866,582 | 1,898,953 | 2,357,793 | 2,976,482 | 2,213,182 | 1,999,082 | 1,771,082 |
| Lapsed encumbrances | - | 25,607 | 7,109 | 187,921 | 24,299 | - | - | - | - |
| Fund balance at end of year | <u>\$ 1,421,821</u> | <u>\$ 1,866,582</u> | <u>\$ 1,898,953</u> | <u>\$ 2,357,793</u> | <u>\$ 2,976,482</u> | <u>\$ 2,213,182</u> | <u>\$ 1,999,082</u> | <u>\$ 1,771,082</u> | <u>\$ 1,578,682</u> |
| Outstanding debt balance (including interest) | \$ 112,599 | \$ 105,083 | \$ 97,580 | \$ 90,086 | \$ 82,575 | \$ 75,063 | \$ 67,558 | \$ 60,039 | \$ 52,544 |
| <i>** Debt matures in 2034</i> | | | | | | | | | |

FUND SUMMARIES - Operations - Business

| WATER SURCHARGE FUND | | | | | | | | | |
|---|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Water surcharge | \$ 656,119 | \$ 789,904 | \$ 809,797 | \$ 782,588 | \$ 839,092 | \$ 792,000 | \$ 800,000 | \$ 808,000 | \$ 816,000 |
| <i>Total revenues</i> | <u>656,119</u> | <u>789,904</u> | <u>809,797</u> | <u>782,588</u> | <u>839,092</u> | <u>792,000</u> | <u>800,000</u> | <u>808,000</u> | <u>816,000</u> |
| Total revenues and other sources | <u>656,119</u> | <u>789,904</u> | <u>809,797</u> | <u>782,588</u> | <u>839,092</u> | <u>792,000</u> | <u>800,000</u> | <u>808,000</u> | <u>816,000</u> |
| Expenditures: | | | | | | | | | |
| Public Works Division | | | | | | | | | |
| Operating | 285,144 | 492,011 | 319,479 | 383,004 | 390,027 | 442,300 | 452,300 | 462,500 | 472,900 |
| Capital equipment | - | - | - | 68,888 | 78,495 | - | - | - | - |
| Capital improvements - CIP | - | - | 340,000 | - | 367,494 | 452,000 | 500,000 | 500,000 | 500,000 |
| Intra-city services | 9,084 | 10,537 | 4,555 | 10,572 | 9,109 | 12,000 | 12,000 | 12,000 | 12,000 |
| Debt service on Issue 2 loans | 18,869 | 9,435 | 28,304 | 18,869 | 9,435 | - | - | - | - |
| <i>Total expenditures</i> | <u>313,097</u> | <u>511,983</u> | <u>692,338</u> | <u>481,333</u> | <u>854,560</u> | <u>906,300</u> | <u>964,300</u> | <u>974,500</u> | <u>984,900</u> |
| Other uses: | | | | | | | | | |
| Transfers out to other funds: | | | | | | | | | |
| General Bond Retirement Fund | 87,684 | 87,957 | 87,813 | 87,702 | 87,898 | 88,000 | 87,900 | 88,000 | 87,800 |
| <i>Total other uses</i> | <u>87,684</u> | <u>87,957</u> | <u>87,813</u> | <u>87,702</u> | <u>87,898</u> | <u>88,000</u> | <u>87,900</u> | <u>88,000</u> | <u>87,800</u> |
| Total expenditures and other uses | <u>400,781</u> | <u>599,940</u> | <u>780,151</u> | <u>569,035</u> | <u>942,458</u> | <u>994,300</u> | <u>1,052,200</u> | <u>1,062,500</u> | <u>1,072,700</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 255,338 | 189,964 | 29,646 | 213,553 | (103,366) | (202,300) | (252,200) | (254,500) | (256,700) |
| Fund balance at beginning of year | 950,527 | 1,205,865 | 1,395,829 | 1,440,803 | 1,654,426 | 1,771,114 | 1,568,814 | 1,316,614 | 1,062,114 |
| Lapsed encumbrances | - | - | 15,328 | 70 | 220,054 | - | - | - | - |
| Fund balance at end of year | <u>\$ 1,205,865</u> | <u>\$ 1,395,829</u> | <u>\$ 1,440,803</u> | <u>\$ 1,654,426</u> | <u>\$ 1,771,114</u> | <u>\$ 1,568,814</u> | <u>\$ 1,316,614</u> | <u>\$ 1,062,114</u> | <u>\$ 805,414</u> |
| Outstanding debt balance (including interest) | \$ 1,317,734 | \$ 1,229,777 | \$ 1,141,964 | \$ 1,054,262 | \$ 966,364 | \$ 878,452 | \$ 790,619 | \$ 702,629 | \$ 614,914 |
| ** Debt matures in 2034 | | | | | | | | | |

FUND SUMMARIES - Operations - Business

| STORMWATER MANAGEMENT FUND | | | | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> | <u>Projected</u> | <u>Projected</u> | <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Stormwater fees | \$ 765,847 | \$ 764,614 | \$ 747,851 | \$ 782,084 | \$ 757,165 | \$ 753,000 | \$ 753,000 | \$ 753,000 | \$ 753,000 |
| Investment earnings | 49,506 | 44,820 | 23,151 | 32,094 | 84,206 | 40,000 | 40,000 | 40,000 | 40,000 |
| Miscellaneous revenues | - | - | 802 | 2,067 | 2,723 | - | - | - | - |
| <i>Total revenues</i> | <u>815,353</u> | <u>809,434</u> | <u>771,804</u> | <u>816,245</u> | <u>844,094</u> | <u>793,000</u> | <u>793,000</u> | <u>793,000</u> | <u>793,000</u> |
| Total revenues and other sources | 815,353 | 809,434 | 771,804 | 816,245 | 844,094 | 793,000 | 793,000 | 793,000 | 793,000 |
| Expenditures: | | | | | | | | | |
| Public Works Division | | | | | | | | | |
| Operating | 481,722 | 538,981 | 543,185 | 618,639 | 597,882 | 719,400 | 736,000 | 753,000 | 770,000 |
| Capital equipment | - | 132,338 | - | - | - | 287,500 | - | - | - |
| Capital improvements - CIP | - | - | 74,700 | 685,872 | - | - | 372,300 | 176,300 | 408,100 |
| Intra-city services | 16,776 | 9,857 | 11,996 | 23,847 | 10,884 | 15,000 | 15,000 | 15,000 | 15,000 |
| <i>Total expenditures</i> | <u>498,498</u> | <u>681,176</u> | <u>629,881</u> | <u>1,328,358</u> | <u>608,766</u> | <u>1,021,900</u> | <u>1,123,300</u> | <u>944,300</u> | <u>1,193,100</u> |
| Other uses: | | | | | | | | | |
| Transfers out to other funds: | | | | | | | | | |
| General Bond Retirement Fund | 62,468 | 62,665 | 62,562 | 62,482 | 62,622 | 62,700 | 62,600 | 62,700 | 62,500 |
| <i>Total other uses</i> | <u>62,468</u> | <u>62,665</u> | <u>62,562</u> | <u>62,482</u> | <u>62,622</u> | <u>62,700</u> | <u>62,600</u> | <u>62,700</u> | <u>62,500</u> |
| Total expenditures and other uses | 560,966 | 743,841 | 692,443 | 1,390,840 | 671,388 | 1,084,600 | 1,185,900 | 1,007,000 | 1,255,600 |
| Excess (def) of revenues and other sources over expenditures and other uses | 254,387 | 65,593 | 79,361 | (574,595) | 172,706 | (291,600) | (392,900) | (214,000) | (462,600) |
| Fund balance at beginning of year | 2,505,767 | 2,768,751 | 2,837,442 | 2,921,525 | 2,364,084 | 2,565,637 | 2,274,037 | 1,881,137 | 1,667,137 |
| Lapsed encumbrances | 8,597 | 3,098 | 4,722 | 17,154 | 28,847 | - | - | - | - |
| Fund balance at end of year | \$ 2,768,751 | \$ 2,837,442 | \$ 2,921,525 | \$ 2,364,084 | \$ 2,565,637 | \$ 2,274,037 | \$ 1,881,137 | \$ 1,667,137 | \$ 1,204,537 |
| Outstanding debt balance (including interest) | \$ 938,810 | \$ 876,145 | \$ 813,583 | \$ 751,100 | \$ 688,478 | \$ 625,846 | \$ 563,270 | \$ 500,582 | \$ 438,090 |
| <i>** Debt matures in 2034</i> | | | | | | | | | |

| SWIMMING POOL FUND | | | | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> | <u>Projected</u> | <u>Projected</u> | <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Charges and fees | \$ 791,691 | \$ 198,722 | \$ 769,722 | \$ 899,990 | \$ 975,731 | \$ 1,013,800 | 1,018,900 | 1,024,000 | 1,029,100 |
| Miscellaneous revenues | 100 | - | - | - | - | - | - | - | - |
| <i>Total revenues</i> | <u>791,791</u> | <u>198,722</u> | <u>769,722</u> | <u>899,990</u> | <u>975,731</u> | <u>1,013,800</u> | <u>1,018,900</u> | <u>1,024,000</u> | <u>1,029,100</u> |
| Total revenues and other sources | 791,791 | 198,722 | 769,722 | 899,990 | 975,731 | 1,013,800 | 1,018,900 | 1,024,000 | 1,029,100 |
| Expenditures: | | | | | | | | | |
| Operating | 759,499 | 503,834 | 715,000 | 840,730 | 975,085 | 1,054,700 | 1,078,400 | 1,102,700 | 1,127,500 |
| Capital equipment | - | - | - | 17,204 | - | - | - | - | - |
| <i>Total expenditures</i> | <u>759,499</u> | <u>503,834</u> | <u>715,000</u> | <u>857,934</u> | <u>975,085</u> | <u>1,054,700</u> | <u>1,078,400</u> | <u>1,102,700</u> | <u>1,127,500</u> |
| Total expenditures and other uses | 759,499 | 503,834 | 715,000 | 857,934 | 975,085 | 1,054,700 | 1,078,400 | 1,102,700 | 1,127,500 |
| Excess (def) of revenues and other sources over expenditures and other uses | 32,292 | (305,112) | 54,722 | 42,056 | 646 | (40,900) | (59,500) | (78,700) | (98,400) |
| Fund balance at beginning of year | 513,046 | 545,338 | 240,226 | 294,948 | 337,104 | 344,087 | 303,187 | 243,687 | 164,987 |
| Lapsed encumbrances | - | - | - | 100 | 6,337 | - | - | - | - |
| Fund balance at end of year | \$ 545,338 | \$ 240,226 | \$ 294,948 | \$ 337,104 | \$ 344,087 | \$ 303,187 | \$ 243,687 | \$ 164,987 | \$ 66,587 |



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 a multi-year capital project program.

Estate Tax Capital Project Fund

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

Infrastructure Improvement Fund

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

Community Fiber Optic Fund

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

FUND SUMMARIES - Capital - Capital Equipment

| CAPITAL EQUIPMENT FUND | | | | | | | | | |
|---|--------------------------|--------------------------|--------------------------|----------------------------|--------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> | <u>Projected</u> | <u>Projected</u> | <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Property tax | \$ 952,078 | \$ 962,652 | \$ 1,138,443 | \$ 1,163,084 | \$ 1,161,778 | \$ 1,450,100 | \$ 1,465,000 | \$ 1,538,000 | \$ 1,615,000 |
| Reimbursements/Grants | 39,167 | 16,043 | - | - | - | - | - | - | - |
| <i>Total revenues</i> | <u>991,245</u> | <u>978,695</u> | <u>1,138,443</u> | <u>1,163,084</u> | <u>1,161,778</u> | <u>1,450,100</u> | <u>1,465,000</u> | <u>1,538,000</u> | <u>1,615,000</u> |
| Other sources: | | | | | | | | | |
| Transfers in from other funds: | | | | | | | | | |
| General Fund | 240,000 | 240,000 | 240,000 | 240,000 | 240,000 | 240,000 | 240,000 | 240,000 | 240,000 |
| <i>Total other sources</i> | <u>240,000</u> | <u>240,000</u> | <u>240,000</u> | <u>240,000</u> | <u>240,000</u> | <u>240,000</u> | <u>240,000</u> | <u>240,000</u> | <u>240,000</u> |
| Total revenues and other sources | <u>1,231,245</u> | <u>1,218,695</u> | <u>1,378,443</u> | <u>1,403,084</u> | <u>1,401,778</u> | <u>1,690,100</u> | <u>1,705,000</u> | <u>1,778,000</u> | <u>1,855,000</u> |
| Expenditures: | | | | | | | | | |
| Capital equipment | 1,204,560 | 1,147,838 | 1,270,589 | 1,215,217 | 1,682,359 | 1,311,900 | - | - | - |
| <i>Total expenditures</i> | <u>1,204,560</u> | <u>1,147,838</u> | <u>1,270,589</u> | <u>1,215,217</u> | <u>1,682,359</u> | <u>1,311,900</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures and other uses | <u>1,204,560</u> | <u>1,147,838</u> | <u>1,270,589</u> | <u>1,215,217</u> | <u>1,682,359</u> | <u>1,311,900</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 26,685 | 70,857 | 107,854 | 187,867 | (280,581) | 378,200 | 1,705,000 | 1,778,000 | 1,855,000 |
| Fund balance at beginning of year | 656,994 | 691,940 | 773,369 | 910,390 | 1,147,785 | 867,861 | 1,246,061 | 2,951,061 | 4,729,061 |
| Lapsed encumbrances | 8,261 | 10,572 | 29,167 | 49,528 | 657 | - | - | - | - |
| Fund balance at end of year | <u>\$ 691,940</u> | <u>\$ 773,369</u> | <u>\$ 910,390</u> | <u>\$ 1,147,785</u> | <u>\$ 867,861</u> | <u>\$ 1,246,061</u> | <u>\$ 2,951,061</u> | <u>\$ 4,729,061</u> | <u>\$ 6,584,061</u> |

| TECHNOLOGY FUND | | | | | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> | <u>Projected</u> | <u>Projected</u> | <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Cellular tower rental fees | \$ 166,044 | \$ 122,018 | \$ 130,733 | \$ 129,182 | \$ 131,641 | \$ 122,000 | \$ 122,000 | \$ 122,000 | \$ 122,000 |
| <i>Total revenues</i> | <u>166,044</u> | <u>122,018</u> | <u>130,733</u> | <u>129,182</u> | <u>131,641</u> | <u>122,000</u> | <u>122,000</u> | <u>122,000</u> | <u>122,000</u> |
| Other sources: | | | | | | | | | |
| Transfers in from other funds: | | | | | | | | | |
| General Fund | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| <i>Total other sources</i> | <u>75,000</u> | <u>75,000</u> | <u>75,000</u> | <u>75,000</u> | <u>75,000</u> | <u>75,000</u> | <u>75,000</u> | <u>75,000</u> | <u>75,000</u> |
| Total revenues and other sources | <u>241,044</u> | <u>197,018</u> | <u>205,733</u> | <u>204,182</u> | <u>206,641</u> | <u>197,000</u> | <u>197,000</u> | <u>197,000</u> | <u>197,000</u> |
| Expenditures: | | | | | | | | | |
| Operating | 70,424 | 34,859 | 55,382 | 99,277 | 49,637 | 75,000 | 51,100 | 52,200 | 53,400 |
| Capital equipment | 73,295 | 61,820 | 58,630 | 163,425 | - | 420,000 | - | - | - |
| <i>Total expenditures</i> | <u>143,719</u> | <u>96,679</u> | <u>114,012</u> | <u>262,702</u> | <u>49,637</u> | <u>495,000</u> | <u>51,100</u> | <u>52,200</u> | <u>53,400</u> |
| Total expenditures and other uses | <u>143,719</u> | <u>96,679</u> | <u>114,012</u> | <u>262,702</u> | <u>49,637</u> | <u>495,000</u> | <u>51,100</u> | <u>52,200</u> | <u>53,400</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 97,325 | 100,339 | 91,721 | (58,520) | 157,004 | (298,000) | 145,900 | 144,800 | 143,600 |
| Fund balance at beginning of year | 139,261 | 236,586 | 336,925 | 429,622 | 371,102 | 528,725 | 230,725 | 376,625 | 521,425 |
| Lapsed encumbrances | - | - | 976 | - | 619 | - | - | - | - |
| Fund balance at end of year | <u>\$ 236,586</u> | <u>\$ 336,925</u> | <u>\$ 429,622</u> | <u>\$ 371,102</u> | <u>\$ 528,725</u> | <u>\$ 230,725</u> | <u>\$ 376,625</u> | <u>\$ 521,425</u> | <u>\$ 665,025</u> |

FUND SUMMARIES - Capital - Capital Improvements

| BONDED IMPROVEMENT FUND | | | | | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> | <u>Projected</u> | <u>Projected</u> | <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Investment earnings | \$ 398,561 | \$ 186,315 | \$ 66,977 | \$ 47,500 | \$ 2,294,530 | \$ 600,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 |
| Reimbursements/Grants | 168,330 | 26,291 | - | 66,182 | 163,811 | - | - | - | - |
| <i>Total revenues</i> | <u>566,891</u> | <u>212,606</u> | <u>66,977</u> | <u>113,682</u> | <u>2,458,341</u> | <u>600,000</u> | <u>150,000</u> | <u>150,000</u> | <u>150,000</u> |
| Other sources: | | | | | | | | | |
| Sale of bonds and notes | 5,370,000 | 15,500,000 | - | 19,250,000 | 62,170,000 | - | 21,046,200 | - | 24,860,000 |
| Premium on bonds issued | 84,106 | 197,083 | - | 282,600 | 1,087,434 | - | - | - | - |
| <i>Total other sources</i> | <u>5,454,106</u> | <u>15,697,083</u> | <u>-</u> | <u>19,532,600</u> | <u>63,257,434</u> | <u>-</u> | <u>21,046,200</u> | <u>-</u> | <u>24,860,000</u> |
| Total revenues and other sources | 6,020,997 | 15,909,689 | 66,977 | 19,646,282 | 65,715,775 | 600,000 | 21,196,200 | 150,000 | 25,010,000 |
| Expenditures: | | | | | | | | | |
| Capital improvements - CIP | 5,575,443 | 9,826,349 | 8,063,866 | 7,828,745 | 7,421,255 | 13,605,700 | 8,240,700 | 12,505,600 | 14,892,800 |
| Capital improvements - Community Center/Office | - | - | - | - | 61,300,339 | - | - | - | - |
| Debt issuance costs | 75,727 | 197,083 | - | 282,600 | 1,248,434 | - | 300,000 | - | 400,000 |
| <i>Total expenditures</i> | <u>5,651,170</u> | <u>10,023,432</u> | <u>8,063,866</u> | <u>8,111,345</u> | <u>69,970,028</u> | <u>13,605,700</u> | <u>8,540,700</u> | <u>12,505,600</u> | <u>15,292,800</u> |
| Total expenditures and other uses | 5,651,170 | 10,023,432 | 8,063,866 | 8,111,345 | 69,970,028 | 13,605,700 | 8,540,700 | 12,505,600 | 15,292,800 |
| Excess (def) of revenues and other sources over expenditures and other uses | 369,827 | 5,886,257 | (7,996,889) | 11,534,937 | (4,254,253) | (13,005,700) | 12,655,500 | (12,355,600) | 9,717,200 |
| Fund balance at beginning of year | 10,821,394 | 11,721,026 | 17,618,203 | 10,043,917 | 22,042,846 | 18,241,846 | 5,236,146 | 17,891,646 | 5,536,046 |
| Lapsed encumbrances | 529,805 | 10,920 | 422,603 | 463,992 | 453,253 | - | - | - | - |
| Fund balance at end of year | \$ 11,721,026 | \$ 17,618,203 | \$ 10,043,917 | \$ 22,042,846 | \$ 18,241,846 | \$ 5,236,146 | \$ 17,891,646 | \$ 5,536,046 | \$ 15,253,246 |

| ESTATE TAX CAPITAL PROJECT FUND | | | | | | | | | |
|---|------------------|------------------|------------------|---------------|---------------|----------------|------------------|------------------|------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> | <u>Projected</u> | <u>Projected</u> | <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Investment earnings | \$ 12,680 | \$ 5,675 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Reimbursements | 329 | 253,769 | - | - | - | - | - | - | - |
| <i>Total revenues</i> | <u>13,009</u> | <u>259,444</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total revenues and other sources | 13,009 | 259,444 | - | - | - | - | - | - | - |
| Expenditures: | | | | | | | | | |
| Capital improvements | 706,550 | 313,365 | 94,201 | 49,240 | 5,730 | - | - | - | - |
| <i>Total expenditures</i> | <u>706,550</u> | <u>313,365</u> | <u>94,201</u> | <u>49,240</u> | <u>5,730</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures and other uses | 706,550 | 313,365 | 94,201 | 49,240 | 5,730 | - | - | - | - |
| Excess (def) of revenues and other sources over expenditures and other uses | (693,541) | (53,921) | (94,201) | (49,240) | (5,730) | - | - | - | - |
| Fund balance at beginning of year | 725,298 | 53,921 | 94,201 | 49,240 | - | - | - | - | - |
| Lapsed encumbrances | 22,164 | 94,201 | 49,240 | - | 5,730 | - | - | - | - |
| Fund balance at end of year | \$ 53,921 | \$ 94,201 | \$ 49,240 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

FUND SUMMARIES - Capital - Capital Improvements

| INFRASTRUCTURE IMPROVEMENT FUND | | | | | | | | | |
|---|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> | <u>Projected</u> | <u>Projected</u> | <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Reimbursements/Grants/Assessments | \$ 671,666 | \$ 1,173,221 | \$ 496,919 | \$ 638,469 | \$ 6,706,024 | \$ 5,937,000 | \$ 100,000 | \$ 3,694,400 | \$ 400,000 |
| Donations - Community Center | - | - | - | - | 5,000,000 | 2,000,000 | 1,000,000 | - | - |
| <i>Total revenues</i> | <u>671,666</u> | <u>1,173,221</u> | <u>496,919</u> | <u>638,469</u> | <u>11,706,024</u> | <u>7,937,000</u> | <u>1,100,000</u> | <u>3,694,400</u> | <u>400,000</u> |
| Other sources: | | | | | | | | | |
| Transfers in from other sources: | | | | | | | | | |
| Bonded Improvement Fund | | | | | | | | | |
| General Fund - CIP | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 |
| General Fund - Community Center | - | - | 3,317,500 | 6,000,000 | 4,682,500 | - | - | - | - |
| Capital Asset Management Fund | 2,000,000 | 2,000,000 | 1,650,000 | 1,650,000 | 1,650,000 | 2,000,000 | 2,250,000 | 2,250,000 | 2,250,000 |
| Advances in from other funds: | | | | | | | | | |
| General Fund - Community Center | - | - | - | - | 3,000,000 | - | - | - | - |
| <i>Total other sources</i> | <u>3,250,000</u> | <u>3,250,000</u> | <u>6,217,500</u> | <u>8,900,000</u> | <u>10,582,500</u> | <u>3,250,000</u> | <u>3,500,000</u> | <u>3,500,000</u> | <u>3,500,000</u> |
| Total revenues and other sources | <u>3,921,666</u> | <u>4,423,221</u> | <u>6,714,419</u> | <u>9,538,469</u> | <u>22,288,524</u> | <u>11,187,000</u> | <u>4,600,000</u> | <u>7,194,400</u> | <u>3,900,000</u> |
| Expenditures: | | | | | | | | | |
| Miscellaneous operating expenses | - | - | - | - | 370 | - | - | - | - |
| Capital improvements - CIP | 3,618,618 | 3,490,170 | 3,099,126 | 5,463,689 | 7,328,768 | 12,308,400 | 4,982,000 | 6,176,500 | 2,499,900 |
| Capital improvements - Community Center/Office | - | - | 3,464,228 | 4,645,189 | 10,687,481 | 2,800,000 | - | - | - |
| <i>Total expenditures</i> | <u>3,618,618</u> | <u>3,490,170</u> | <u>6,563,354</u> | <u>10,108,878</u> | <u>18,016,619</u> | <u>15,108,400</u> | <u>4,982,000</u> | <u>6,176,500</u> | <u>2,499,900</u> |
| Other uses: | | | | | | | | | |
| Repayment of previously advanced funds: | | | | | | | | | |
| General Fund | - | - | - | - | - | - | 3,000,000 | - | - |
| <i>Total other uses</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>3,000,000</u> | <u>-</u> | <u>-</u> |
| Total expenditures and other uses | <u>3,618,618</u> | <u>3,490,170</u> | <u>6,563,354</u> | <u>10,108,878</u> | <u>18,016,619</u> | <u>15,108,400</u> | <u>7,982,000</u> | <u>6,176,500</u> | <u>2,499,900</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 303,048 | 933,051 | 151,065 | (570,409) | 4,271,905 | (3,921,400) | (3,382,000) | 1,017,900 | 1,400,100 |
| Fund balance at beginning of year | 4,544,281 | 5,174,352 | 6,330,754 | 7,155,106 | 6,758,972 | 11,601,775 | 7,680,375 | 4,298,375 | 5,316,275 |
| Lapsed encumbrances | 327,023 | 223,351 | 673,287 | 174,275 | 570,898 | - | - | - | - |
| Fund balance at end of year | <u>\$ 5,174,352</u> | <u>\$ 6,330,754</u> | <u>\$ 7,155,106</u> | <u>\$ 6,758,972</u> | <u>\$ 11,601,775</u> | <u>\$ 7,680,375</u> | <u>\$ 4,298,375</u> | <u>\$ 5,316,275</u> | <u>\$ 6,716,375</u> |
| <i>Balance of amount due to the General Fund</i> | \$ - | \$ - | \$ - | \$ - | \$ 3,000,000 | \$ 3,000,000 | \$ - | \$ - | \$ - |

FUND SUMMARIES - Capital - Capital Improvements

| COMMUNITY FIBER OPTIC FUND | | | | | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
| Revenues: | | | | | | | | | |
| School, Library, City annual payments | \$ 195,515 | \$ 195,516 | \$ 195,516 | \$ 195,516 | \$ 195,516 | \$ 195,500 | \$ 195,500 | \$ 195,500 | \$ 195,500 |
| <i>Total revenues</i> | <u>195,515</u> | <u>195,516</u> | <u>195,516</u> | <u>195,516</u> | <u>195,516</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>263,915</u> | <u>263,916</u> | <u>263,916</u> | <u>263,916</u> | <u>263,916</u> | <u>263,900</u> | <u>263,900</u> | <u>263,900</u> | <u>263,900</u> |
| Expenditures: | | | | | | | | | |
| Maintenance and repairs | 133,331 | 34,608 | 72,876 | 77,484 | 43,550 | 115,000 | 50,000 | 50,000 | 50,000 |
| Capital improvements | - | 1,446 | 828 | - | - | - | - | - | - |
| <i>Total expenditures</i> | <u>133,331</u> | <u>36,054</u> | <u>73,704</u> | <u>77,484</u> | <u>43,550</u> | <u>115,000</u> | <u>50,000</u> | <u>50,000</u> | <u>50,000</u> |
| Other uses: | | | | | | | | | |
| Transfers out to other funds: | | | | | | | | | |
| General Bond Retirement Fund (transfer) | 120,298 | 120,298 | 120,298 | 120,298 | 120,298 | 120,300 | 120,300 | - | - |
| Repayment of previously advanced funds: | | | | | | | | | |
| General Fund | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 125,000 | 125,000 |
| <i>Total other uses</i> | <u>220,298</u> | <u>220,298</u> | <u>220,298</u> | <u>220,298</u> | <u>220,298</u> | <u>220,300</u> | <u>220,300</u> | <u>125,000</u> | <u>125,000</u> |
| Total expenditures and other uses | <u>353,629</u> | <u>256,352</u> | <u>294,002</u> | <u>297,782</u> | <u>263,848</u> | <u>335,300</u> | <u>270,300</u> | <u>175,000</u> | <u>175,000</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | (89,714) | 7,564 | (30,086) | (33,866) | 68 | (71,400) | (6,400) | 88,900 | 88,900 |
| Fund balance at beginning of year | 423,758 | 345,367 | 352,931 | 322,845 | 345,213 | 345,281 | 273,881 | 267,481 | 356,381 |
| Lapsed encumbrances | 11,323 | - | - | 56,234 | - | - | - | - | - |
| Fund balance at end of year | <u>\$ 345,367</u> | <u>\$ 352,931</u> | <u>\$ 322,845</u> | <u>\$ 345,213</u> | <u>\$ 345,281</u> | <u>\$ 273,881</u> | <u>\$ 267,481</u> | <u>\$ 356,381</u> | <u>\$ 445,281</u> |
| <i>Balance of amount due to the General Fund</i> | \$ 1,675,000 | \$ 1,575,000 | \$ 1,475,000 | \$ 1,375,000 | \$ 1,275,000 | \$ 1,175,000 | \$ 1,075,000 | \$ 950,000 | \$ 825,000 |



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

DEBT and CAPITAL ASSET MANAGEMENT

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

General Bond Retirement Fund

The fund was established to account for the retirement of debt issued by the City. Sources of funding include property tax levies to retire both voted general obligation and special assessment debt. Debt issued for capital improvements are also funded through cash transfers from various funds.

Capital Asset Management Fund

The fund was established to account for an allocated portion of gross income tax collections dedicated for the capital improvements or the debt service incurred in connection with the City's capital improvement program. The amount of the gross income tax collections allocated to this fund is established by City Council policy. For the 2023 budget cycle, 28% of gross income tax collections will be allocated to this fund.

TAX INCREMENT FINANCING (TIF)

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

Horizon Tax Incentive Fund

Established by Ordinance 45-2004, this fund was created to receive the PILOT payments for the improvements to the Horizons TIF District. This TIF is set to expire in tax year 2034 (final settlement in 2035).

Lane Avenue TIF Fund

Established by Ordinance 89-2008, this fund was created to receive PILOT payments for the redevelopment of various parcels on West Lane Avenue and adjacent streets. This TIF is set to expire in tax year 2038 (final settlement in 2039).

Kingsdale West TIF Fund

Established by Ordinance 125-2007, this district was established to capture any incremental increases in value within parcels located west of Tremont Road within the Kingsdale corridor. This TIF is set to expire in tax year 2037 (final settlement in 2038).

Kingsdale Core TIF Fund

Established by Ordinance 104-2009, this fund was created to receive the PILOT payments for the redevelopment of the retail portion of the Kingsdale Shopping Center. Ordinance 41-2015 added an additional parcel to the TIF, which is now occupied by Ohio State Wexner Medical Center. The original portion of the TIF is set to expire in tax year 2039 (final settlement in 2040). The newer portion of the TIF (ORD 41-2015) is set to expire in tax year 2045 (final settlement in 2046).

Arlington Crossing TIF Fund

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

Riverside North TIF Fund

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

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

Riverside South TIF Fund

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

Lane Avenue Mixed Use TIF Fund

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

Tremont Road TIF Fund

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

Arlington Centre TIF Fund

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

West Lane - Northwest TIF Fund

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

Lane Avenue II TIF Fund

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

Gateway TIF Fund

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

Kingsdale Center TIF Fund

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

FUND SUMMARIES - Capital - Debt and Capital Asset Management

| GENERAL BOND RETIREMENT FUND | | | | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| | Actual | Actual | Actual | Actual | Actual | Adopted | Projected | Projected | Projected |
| Revenues: | | | | | | | | | |
| Property tax | \$ 380,755 | \$ 384,962 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Special assessments | 1,025 | 296 | 549 | 15 | 7 | - | - | - | - |
| Reimbursements | - | - | - | - | 8,000 | - | - | - | - |
| Total revenues | 381,780 | 385,258 | 549 | 15 | 8,007 | - | - | - | - |
| Other sources: | | | | | | | | | |
| Sale of bonds and notes (current) | 1,781,000 | - | - | - | - | - | - | - | - |
| Premium on bonds issued (current) | 503,719 | 961,269 | 2,265,424 | 850,421 | 3,245,966 | - | - | - | - |
| Proceeds from bonds refunded (current) | - | 14,034,260 | - | - | - | - | - | - | - |
| Premium on bonds refunded (current) | - | 759,754 | - | - | - | - | - | - | - |
| Sale of bonds and notes (proposed) | - | - | - | 660,500 | - | - | - | - | - |
| Transfers in from other funds: | | | | | | | | | |
| <i>For current outstanding debt:</i> | | | | | | | | | |
| General Fund | - | - | - | - | - | 740,800 | 1,847,500 | 1,869,600 | 1,892,300 |
| EMS Billing Fund | 436,209 | 432,960 | 432,359 | 434,825 | 431,095 | 435,600 | 436,300 | 436,400 | 432,900 |
| Water Surcharge Fund | 87,684 | 87,957 | 87,813 | 87,702 | 87,898 | 88,000 | 87,900 | 88,000 | 87,800 |
| Sanitary Sewer Surcharge Fund | 7,493 | 7,516 | 7,503 | 7,494 | 7,511 | 7,600 | 7,600 | 7,600 | 7,500 |
| Stormwater Management Fund | 62,468 | 62,665 | 62,562 | 62,482 | 62,622 | 62,700 | 62,600 | 62,700 | 62,500 |
| Community Fiber Optic Fund | 120,298 | 120,298 | 120,298 | 120,298 | 120,298 | 120,300 | 120,300 | - | - |
| Capital Asset Management Fund | 5,391,034 | 6,109,784 | 6,560,592 | 6,540,867 | 8,040,563 | 7,776,200 | 7,730,100 | 7,748,500 | 7,746,800 |
| Kingsdale Core TIF Fund | 268,850 | 269,694 | 269,252 | 268,910 | 269,513 | 519,600 | 469,400 | 519,600 | 519,400 |
| Lane Avenue Mixed Use TIF Fund | 360,531 | 354,184 | 332,650 | 331,950 | 335,000 | 583,000 | 531,000 | 558,000 | 630,900 |
| Lane Avenue II TIF Fund | - | - | - | - | 936,950 | 963,700 | 966,300 | 963,300 | 996,600 |
| Gateway TIF Fund | - | - | - | - | - | 202,700 | 1,094,200 | 1,095,500 | 1,091,100 |
| Kingsdale Center TIF Fund | - | - | - | - | - | 1,023,300 | 1,618,900 | 1,591,300 | 1,620,300 |
| Arlington Crossing TIF Fund | - | - | - | - | - | 405,000 | 200,000 | 365,000 | 288,000 |
| Horizon Tax Incentive Fund | - | - | - | - | - | 750,000 | 400,000 | 400,000 | 400,000 |
| Kingsdale West TIF Fund | - | - | - | - | - | 100,000 | 50,000 | 50,000 | 50,000 |
| Riverside North TIF Fund | - | - | - | - | - | 1,800 | 1,800 | 1,800 | 1,800 |
| Riverside South TIF Fund | - | - | - | - | - | 100,000 | 50,000 | 50,000 | 50,000 |
| Lane Ave TIF Fund | - | - | - | - | - | 250,000 | 120,000 | 120,000 | 120,000 |
| Arlington Centre TIF Fund | - | - | - | - | - | 50,000 | 32,000 | 32,000 | 32,000 |
| UA Visitor's Bureau Fund | - | - | - | - | - | 92,500 | 92,500 | 92,500 | 92,500 |
| <i>For other proposed debt issuances:</i> | | | | | | | | | |
| Capital Asset Management Fund | - | - | - | - | - | - | 1,736,000 | 1,736,000 | 3,782,800 |
| Total other sources | 9,019,286 | 23,200,341 | 10,138,453 | 9,365,449 | 13,537,416 | 14,272,800 | 17,654,400 | 17,787,800 | 19,905,200 |
| Total revenues and other sources | 9,401,066 | 23,585,599 | 10,139,002 | 9,365,464 | 13,545,423 | 14,272,800 | 17,654,400 | 17,787,800 | 19,905,200 |
| Expenditures: | | | | | | | | | |
| Payment to bond escrow agent | - | 14,781,510 | - | - | - | - | - | - | - |
| Debt service payments - current debt | 7,888,064 | 9,444,204 | 8,731,782 | 9,365,128 | 14,075,154 | 16,793,300 | 15,496,100 | 16,021,300 | 16,072,000 |
| Debt service payments - proposed debt | - | - | - | - | - | - | 1,736,000 | 1,736,000 | 3,782,800 |
| Property tax collection fees | 6,610 | 5,305 | 3,604 | 2,702 | 3,201 | 2,000 | 3,200 | 3,300 | 3,400 |
| Total expenditures | 7,894,674 | 24,231,019 | 8,735,386 | 9,367,830 | 14,078,355 | 16,795,300 | 17,235,300 | 17,760,600 | 19,858,200 |
| Total expenditures and other uses | 7,894,674 | 24,231,019 | 8,735,386 | 9,367,830 | 14,078,355 | 16,795,300 | 17,235,300 | 17,760,600 | 19,858,200 |
| Excess (def) of revenues and other sources over expenditures and other uses | 1,506,392 | (645,420) | 1,403,616 | (2,366) | (532,932) | (2,522,500) | 419,100 | 27,200 | 47,000 |
| Fund balance at beginning of year | 875,997 | 2,382,389 | 1,736,969 | 3,140,585 | 3,138,219 | 2,605,287 | 82,787 | 501,887 | 529,087 |
| Fund balance at end of year | \$ 2,382,389 | \$ 1,736,969 | \$ 3,140,585 | \$ 3,138,219 | \$ 2,605,287 | \$ 82,787 | \$ 501,887 | \$ 529,087 | \$ 576,087 |

FUND SUMMARIES - Capital - Debt and Capital Asset Management

| CAPITAL ASSET MANAGEMENT FUND | | | | | | | | | |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
| Revenues: | | | | | | | | | |
| Income tax | \$ 8,306,860 | \$ 8,564,805 | \$ 10,057,379 | \$ 11,505,123 | \$ 12,551,618 | \$ 12,956,700 | \$ 13,453,700 | \$ 13,822,700 | \$ 14,201,900 |
| <i>Total revenues</i> | <u>8,306,860</u> | <u>8,564,805</u> | <u>10,057,379</u> | <u>11,505,123</u> | <u>12,551,618</u> | <u>12,956,700</u> | <u>13,453,700</u> | <u>13,822,700</u> | <u>14,201,900</u> |
| Total revenues and other sources | <u>8,306,860</u> | <u>8,564,805</u> | <u>10,057,379</u> | <u>11,505,123</u> | <u>12,551,618</u> | <u>12,956,700</u> | <u>13,453,700</u> | <u>13,822,700</u> | <u>14,201,900</u> |
| Other uses: | | | | | | | | | |
| Transfers out to other funds: | | | | | | | | | |
| General Bond Retirement Fund (current) | 5,391,034 | 6,109,784 | 6,560,592 | 6,540,867 | 8,040,563 | 7,776,200 | 7,730,100 | 7,748,500 | 7,746,800 |
| General Bond Retirement Fund (proposed) | - | - | - | - | - | - | 1,736,000 | 1,736,000 | 3,782,800 |
| Infrastructure Fund | <u>2,000,000</u> | <u>2,000,000</u> | <u>1,650,000</u> | <u>1,650,000</u> | <u>1,650,000</u> | <u>2,000,000</u> | <u>2,250,000</u> | <u>2,250,000</u> | <u>2,250,000</u> |
| <i>Total other uses</i> | <u>7,391,034</u> | <u>8,109,784</u> | <u>8,210,592</u> | <u>8,190,867</u> | <u>9,690,563</u> | <u>9,776,200</u> | <u>11,716,100</u> | <u>11,734,500</u> | <u>13,779,600</u> |
| Total expenditures and other uses | <u>7,391,034</u> | <u>8,109,784</u> | <u>8,210,592</u> | <u>8,190,867</u> | <u>9,690,563</u> | <u>9,776,200</u> | <u>11,716,100</u> | <u>11,734,500</u> | <u>13,779,600</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 915,826 | 455,021 | 1,846,787 | 3,314,256 | 2,861,055 | 3,180,500 | 1,737,600 | 2,088,200 | 422,300 |
| Fund balance at beginning of year | <u>10,975,172</u> | <u>11,890,998</u> | <u>12,346,019</u> | <u>14,192,806</u> | <u>17,507,062</u> | <u>20,368,117</u> | <u>23,548,617</u> | <u>25,286,217</u> | <u>27,374,417</u> |
| Fund balance at end of year | <u>\$ 11,890,998</u> | <u>\$ 12,346,019</u> | <u>\$ 14,192,806</u> | <u>\$ 17,507,062</u> | <u>\$ 20,368,117</u> | <u>\$ 23,548,617</u> | <u>\$ 25,286,217</u> | <u>\$ 27,374,417</u> | <u>\$ 27,796,717</u> |
| <i>Debt coverage</i> | 3.58 | 3.35 | 3.41 | 3.93 | 3.74 | 4.46 | 4.04 | 4.26 | 3.71 |

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

| HORIZON TAX INCENTIVE FUND | | | | | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | 2019 <i>Actual</i> | 2020 <i>Actual</i> | 2021 <i>Actual</i> | 2022 <i>Actual</i> | 2023 <i>Actual</i> | 2024 <i>Adopted</i> | 2025 <i>Projected</i> | 2026 <i>Projected</i> | 2027 <i>Projected</i> |
| Revenues: | | | | | | | | | |
| Payment in lieu of taxes | \$ 346,423 | \$ 438,659 | \$ 498,418 | \$ 442,351 | \$ 412,022 | \$ 448,100 | \$ 452,600 | \$ 457,100 | \$ 461,700 |
| Reimbursements | - | - | 111,657 | - | - | - | - | - | - |
| <i>Total revenues</i> | <u>346,423</u> | <u>438,659</u> | <u>610,075</u> | <u>442,351</u> | <u>412,022</u> | <u>448,100</u> | <u>452,600</u> | <u>457,100</u> | <u>461,700</u> |
| Other sources: | | | | | | | | | |
| Advances in from other funds: | | | | | | | | | |
| General Fund | 1,200,000 | - | - | - | - | - | - | - | - |
| <i>Total other sources</i> | <u>1,200,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total revenues and other sources | <u>1,546,423</u> | <u>438,659</u> | <u>610,075</u> | <u>442,351</u> | <u>412,022</u> | <u>448,100</u> | <u>452,600</u> | <u>457,100</u> | <u>461,700</u> |
| Expenditures: | | | | | | | | | |
| TIF expenses | 6,633 | 12,276 | 11,261 | 4,490 | 4,276 | 8,400 | 8,600 | 8,800 | 9,000 |
| Capital improvements - CIP | 3,365,807 | - | - | - | - | - | - | - | - |
| <i>Total expenditures</i> | <u>3,372,440</u> | <u>12,276</u> | <u>11,261</u> | <u>4,490</u> | <u>4,276</u> | <u>8,400</u> | <u>8,600</u> | <u>8,800</u> | <u>9,000</u> |
| Other uses: | | | | | | | | | |
| Transfers out to other funds: | | | | | | | | | |
| General Bond Retirement Fund | - | - | - | - | - | 750,000 | 400,000 | 400,000 | 400,000 |
| Repayment of previously advanced funds: | | | | | | | | | |
| General Fund | - | 375,000 | 475,000 | 350,000 | - | - | - | - | - |
| <i>Total other uses</i> | <u>-</u> | <u>375,000</u> | <u>475,000</u> | <u>350,000</u> | <u>-</u> | <u>750,000</u> | <u>400,000</u> | <u>400,000</u> | <u>400,000</u> |
| Total expenditures and other uses | <u>3,372,440</u> | <u>387,276</u> | <u>486,261</u> | <u>354,490</u> | <u>4,276</u> | <u>758,400</u> | <u>408,600</u> | <u>408,800</u> | <u>409,000</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | (1,826,017) | 51,383 | 123,814 | 87,861 | 407,746 | (310,300) | 44,000 | 48,300 | 52,700 |
| Fund balance at beginning of year | 2,114,084 | 288,067 | 339,450 | 835,861 | 923,722 | 1,331,468 | 1,021,168 | 1,065,168 | 1,113,468 |
| Lapsed encumbrances | - | - | 372,597 | - | - | - | - | - | - |
| Fund balance at end of year | <u>\$ 288,067</u> | <u>\$ 339,450</u> | <u>\$ 835,861</u> | <u>\$ 923,722</u> | <u>\$ 1,331,468</u> | <u>\$ 1,021,168</u> | <u>\$ 1,065,168</u> | <u>\$ 1,113,468</u> | <u>\$ 1,166,168</u> |
| <i>Balance of amount due to the General Fund</i> | \$ 1,200,000 | \$ 825,000 | \$ 350,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

| KINGSDALE WEST TIF FUND | | | | | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | 2019 <i>Actual</i> | 2020 <i>Actual</i> | 2021 <i>Actual</i> | 2022 <i>Actual</i> | 2023 <i>Actual</i> | 2024 <i>Adopted</i> | 2025 <i>Projected</i> | 2026 <i>Projected</i> | 2027 <i>Projected</i> |
| Revenues: | | | | | | | | | |
| Payment in lieu of taxes | \$ 43,943 | \$ 44,298 | \$ 49,963 | \$ 51,420 | \$ 53,191 | \$ 55,000 | \$ 55,600 | \$ 56,200 | \$ 56,800 |
| <i>Total revenues</i> | <u>43,943</u> | <u>44,298</u> | <u>49,963</u> | <u>51,420</u> | <u>53,191</u> | <u>55,000</u> | <u>55,600</u> | <u>56,200</u> | <u>56,800</u> |
| Total revenues and other sources | <u>43,943</u> | <u>44,298</u> | <u>49,963</u> | <u>51,420</u> | <u>53,191</u> | <u>55,000</u> | <u>55,600</u> | <u>56,200</u> | <u>56,800</u> |
| Expenditures: | | | | | | | | | |
| TIF expenses | 496 | 478 | 476 | 490 | 510 | 800 | 800 | 800 | 800 |
| <i>Total expenditures</i> | <u>496</u> | <u>478</u> | <u>476</u> | <u>490</u> | <u>510</u> | <u>800</u> | <u>800</u> | <u>800</u> | <u>800</u> |
| Other uses: | | | | | | | | | |
| Transfers out to other funds: | | | | | | | | | |
| General Bond Retirement Fund | - | - | - | - | - | 100,000 | 50,000 | 50,000 | 50,000 |
| <i>Total other uses</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>100,000</u> | <u>50,000</u> | <u>50,000</u> | <u>50,000</u> |
| Total expenditures and other uses | <u>496</u> | <u>478</u> | <u>476</u> | <u>490</u> | <u>510</u> | <u>100,800</u> | <u>50,800</u> | <u>50,800</u> | <u>50,800</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 43,447 | 43,820 | 49,487 | 50,930 | 52,681 | (45,800) | 4,800 | 5,400 | 6,000 |
| Fund balance at beginning of year | 199,555 | 243,002 | 286,822 | 336,309 | 387,239 | 439,920 | 394,120 | 398,920 | 404,320 |
| Fund balance at end of year | <u>\$ 243,002</u> | <u>\$ 286,822</u> | <u>\$ 336,309</u> | <u>\$ 387,239</u> | <u>\$ 439,920</u> | <u>\$ 394,120</u> | <u>\$ 398,920</u> | <u>\$ 404,320</u> | <u>\$ 410,320</u> |

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

| KINGSDALE CORE TIF FUND | | | | | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------|----------------------------|----------------------------|
| | 2019 <i>Actual</i> | 2020 <i>Actual</i> | 2021 <i>Actual</i> | 2022 <i>Actual</i> | 2023 <i>Actual</i> | 2024 <i>Adopted</i> | 2025 <i>Projected</i> | 2026 <i>Projected</i> | 2027 <i>Projected</i> |
| Revenues: | | | | | | | | | |
| Payments in lieu of taxes | \$ 1,374,422 | \$ 1,307,338 | \$ 991,815 | \$ 1,044,314 | \$ 1,138,033 | \$ 1,306,600 | \$ 1,319,700 | \$ 1,332,900 | \$ 1,346,200 |
| <i>Total revenues</i> | <u>1,374,422</u> | <u>1,307,338</u> | <u>991,815</u> | <u>1,044,314</u> | <u>1,138,033</u> | <u>1,306,600</u> | <u>1,319,700</u> | <u>1,332,900</u> | <u>1,346,200</u> |
| Total revenues and other sources | <u>1,374,422</u> | <u>1,307,338</u> | <u>991,815</u> | <u>1,044,314</u> | <u>1,138,033</u> | <u>1,306,600</u> | <u>1,319,700</u> | <u>1,332,900</u> | <u>1,346,200</u> |
| Expenditures: | | | | | | | | | |
| TIF expenses | 744,880 | 719,022 | 527,777 | 551,611 | 615,378 | 668,600 | 675,000 | 682,400 | 688,600 |
| <i>Total expenditures</i> | <u>744,880</u> | <u>719,022</u> | <u>527,777</u> | <u>551,611</u> | <u>615,378</u> | <u>668,600</u> | <u>675,000</u> | <u>682,400</u> | <u>688,600</u> |
| Other uses: | | | | | | | | | |
| Transfers out to other funds: | | | | | | | | | |
| General Bond Retirement Fund (current) | 268,850 | 269,694 | 269,252 | 268,910 | 269,513 | 519,600 | 469,400 | 519,600 | 519,400 |
| Repayment of previously advanced funds: | | | | | | | | | |
| General Fund | 200,000 | 309,000 | - | 209,000 | - | - | - | - | - |
| <i>Total other uses</i> | <u>468,850</u> | <u>578,694</u> | <u>269,252</u> | <u>477,910</u> | <u>269,513</u> | <u>519,600</u> | <u>469,400</u> | <u>519,600</u> | <u>519,400</u> |
| Total expenditures and other uses | <u>1,213,730</u> | <u>1,297,716</u> | <u>797,029</u> | <u>1,029,521</u> | <u>884,891</u> | <u>1,188,200</u> | <u>1,144,400</u> | <u>1,202,000</u> | <u>1,208,000</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 160,692 | 9,622 | 194,786 | 14,793 | 253,142 | 118,400 | 175,300 | 130,900 | 138,200 |
| Fund balance at beginning of year | 190,922 | 351,614 | 361,236 | 556,022 | 570,815 | 823,957 | 942,357 | 1,117,657 | 1,248,557 |
| Fund balance at end of year | <u>\$ 351,614</u> | <u>\$ 361,236</u> | <u>\$ 556,022</u> | <u>\$ 570,815</u> | <u>\$ 823,957</u> | <u>\$ 942,357</u> | <u>\$ 1,117,657</u> | <u>\$ 1,248,557</u> | <u>\$ 1,386,757</u> |
| <i>Balance of amount due to the General Fund</i> | \$ 518,000 | \$ 209,000 | \$ 209,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

| ARLINGTON CROSSING TIF FUND | | | | | | | | | |
|---|--------------------------|--------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------|--------------------------|
| | 2019 <i>Actual</i> | 2020 <i>Actual</i> | 2021 <i>Actual</i> | 2022 <i>Actual</i> | 2023 <i>Actual</i> | 2024 <i>Adopted</i> | 2025 <i>Projected</i> | 2026 <i>Projected</i> | 2027 <i>Projected</i> |
| Revenues: | | | | | | | | | |
| Payments in lieu of taxes | \$ 145,625 | \$ 148,465 | \$ 173,308 | \$ 141,450 | \$ 147,684 | \$ 139,700 | \$ 141,100 | \$ 142,500 | \$ 143,900 |
| <i>Total revenues</i> | <u>145,625</u> | <u>148,465</u> | <u>173,308</u> | <u>141,450</u> | <u>147,684</u> | <u>139,700</u> | <u>141,100</u> | <u>142,500</u> | <u>143,900</u> |
| Total revenues and other sources | <u>145,625</u> | <u>148,465</u> | <u>173,308</u> | <u>141,450</u> | <u>147,684</u> | <u>139,700</u> | <u>141,100</u> | <u>142,500</u> | <u>143,900</u> |
| Expenditures: | | | | | | | | | |
| TIF expenses | 2,192 | 2,339 | 3,159 | 2,107 | 2,835 | 5,200 | 5,300 | 5,400 | 5,500 |
| <i>Total expenditures</i> | <u>2,192</u> | <u>2,339</u> | <u>3,159</u> | <u>2,107</u> | <u>2,835</u> | <u>5,200</u> | <u>5,300</u> | <u>5,400</u> | <u>5,500</u> |
| Other uses: | | | | | | | | | |
| Transfers out to other funds: | | | | | | | | | |
| General Bond Retirement Fund | - | - | - | - | - | 405,000 | 200,000 | 365,000 | 288,000 |
| <i>Total other uses</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>405,000</u> | <u>200,000</u> | <u>365,000</u> | <u>288,000</u> |
| Total expenditures and other uses | <u>2,192</u> | <u>2,339</u> | <u>3,159</u> | <u>2,107</u> | <u>2,835</u> | <u>410,200</u> | <u>205,300</u> | <u>370,400</u> | <u>293,500</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 143,433 | 146,126 | 170,149 | 139,343 | 144,849 | (270,500) | (64,200) | (227,900) | (149,600) |
| Fund balance at beginning of year | 615,199 | 758,632 | 904,758 | 1,074,907 | 1,214,250 | 1,359,099 | 1,088,599 | 1,024,399 | 796,499 |
| Fund balance at end of year | <u>\$ 758,632</u> | <u>\$ 904,758</u> | <u>\$ 1,074,907</u> | <u>\$ 1,214,250</u> | <u>\$ 1,359,099</u> | <u>\$ 1,088,599</u> | <u>\$ 1,024,399</u> | <u>\$ 796,499</u> | <u>\$ 646,899</u> |

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

| LANE AVENUE TIF FUND | | | | | | | | | |
|---|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Projected | 2026 Projected | 2027 Projected |
| Revenues: | | | | | | | | | |
| Payments in lieu of taxes | \$ 110,661 | \$ 112,180 | \$ 156,529 | \$ 161,250 | \$ 194,201 | \$ 111,400 | \$ 112,500 | \$ 113,600 | \$ 114,700 |
| <i>Total revenues</i> | <u>110,661</u> | <u>112,180</u> | <u>156,529</u> | <u>161,250</u> | <u>194,201</u> | <u>111,400</u> | <u>112,500</u> | <u>113,600</u> | <u>114,700</u> |
| Other sources: | | | | | | | | | |
| Advances in from other funds: | | | | | | | | | |
| General Fund | 100,000 | - | - | - | - | - | - | - | - |
| <i>Total other sources</i> | <u>100,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total revenues and other sources | 210,661 | 112,180 | 156,529 | 161,250 | 194,201 | 111,400 | 112,500 | 113,600 | 114,700 |
| Expenditures: | | | | | | | | | |
| TIF expenses | 1,249 | 1,210 | 1,665 | 1,715 | 1,991 | 2,500 | 2,600 | 2,700 | 2,800 |
| Capital improvements - CIP | 575,000 | - | - | - | - | - | - | - | - |
| Capital improvements - TIF | - | - | 86,135 | - | - | - | - | - | - |
| <i>Total expenditures</i> | <u>576,249</u> | <u>1,210</u> | <u>87,800</u> | <u>1,715</u> | <u>1,991</u> | <u>2,500</u> | <u>2,600</u> | <u>2,700</u> | <u>2,800</u> |
| Other uses: | | | | | | | | | |
| Transfers out to other funds: | | | | | | | | | |
| General Bond Retirement Fund | - | - | - | - | - | 250,000 | 120,000 | 120,000 | 120,000 |
| Repayment of previously advanced funds: | | | | | | | | | |
| General Fund | - | 50,000 | - | 50,000 | - | - | - | - | - |
| <i>Total other uses</i> | <u>-</u> | <u>50,000</u> | <u>-</u> | <u>50,000</u> | <u>-</u> | <u>250,000</u> | <u>120,000</u> | <u>120,000</u> | <u>120,000</u> |
| Total expenditures and other uses | 576,249 | 51,210 | 87,800 | 51,715 | 1,991 | 252,500 | 122,600 | 122,700 | 122,800 |
| Excess (def) of revenues and other sources over expenditures and other uses | (365,588) | 60,970 | 68,729 | 109,535 | 192,210 | (141,100) | (10,100) | (9,100) | (8,100) |
| Fund balance at beginning of year | 376,524 | 10,936 | 71,906 | 140,635 | 250,170 | 443,876 | 302,776 | 292,676 | 283,576 |
| Lapsed encumbrances | - | - | - | - | 1,496 | - | - | - | - |
| Fund balance at end of year | \$ 10,936 | \$ 71,906 | \$ 140,635 | \$ 250,170 | \$ 443,876 | \$ 302,776 | \$ 292,676 | \$ 283,576 | \$ 275,476 |
| <i>Balance of amount due to the General Fund</i> | \$ 100,000 | \$ 50,000 | \$ 50,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

| RIVERSIDE NORTH TIF FUND | | | | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Projected | 2026 Projected | 2027 Projected |
| Revenues: | | | | | | | | | |
| Payments in lieu of taxes | \$ 1,452 | \$ 1,465 | \$ 1,844 | \$ 1,899 | \$ 1,962 | \$ 2,800 | \$ 2,800 | \$ 2,800 | \$ 2,800 |
| <i>Total revenues</i> | <u>1,452</u> | <u>1,465</u> | <u>1,844</u> | <u>1,899</u> | <u>1,962</u> | <u>2,800</u> | <u>2,800</u> | <u>2,800</u> | <u>2,800</u> |
| Total revenues and other sources | 1,452 | 1,465 | 1,844 | 1,899 | 1,962 | 2,800 | 2,800 | 2,800 | 2,800 |
| Expenditures: | | | | | | | | | |
| TIF expenses | 16 | 16 | 17 | 18 | 18 | 100 | 100 | 100 | 100 |
| <i>Total expenditures</i> | <u>16</u> | <u>16</u> | <u>17</u> | <u>18</u> | <u>18</u> | <u>100</u> | <u>100</u> | <u>100</u> | <u>100</u> |
| Other uses: | | | | | | | | | |
| Transfers out to other funds: | | | | | | | | | |
| General Bond Retirement Fund | - | - | - | - | - | 1,800 | 1,800 | 1,800 | 1,800 |
| <i>Total other uses</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,800</u> | <u>1,800</u> | <u>1,800</u> | <u>1,800</u> |
| Total expenditures and other uses | 16 | 16 | 17 | 18 | 18 | 1,900 | 1,900 | 1,900 | 1,900 |
| Excess (def) of revenues and other sources over expenditures and other uses | 1,436 | 1,449 | 1,827 | 1,881 | 1,944 | 900 | 900 | 900 | 900 |
| Fund balance at beginning of year | 10,439 | 11,875 | 13,324 | 15,151 | 17,032 | 18,976 | 19,876 | 20,776 | 21,676 |
| Fund balance at end of year | \$ 11,875 | \$ 13,324 | \$ 15,151 | \$ 17,032 | \$ 18,976 | \$ 19,876 | \$ 20,776 | \$ 21,676 | \$ 22,576 |

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

| RIVERSIDE SOUTH TIF FUND | | | | | | | | | |
|--|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Projected | 2026 Projected | 2027 Projected |
| Revenues: | | | | | | | | | |
| Payments in lieu of taxes | \$ 22,051 | \$ 22,228 | \$ 59,499 | \$ 61,293 | \$ 63,312 | \$ 43,400 | \$ 43,800 | \$ 44,200 | \$ 44,600 |
| <i>Total revenues</i> | <u>22,051</u> | <u>22,228</u> | <u>59,499</u> | <u>61,293</u> | <u>63,312</u> | <u>43,400</u> | <u>43,800</u> | <u>44,200</u> | <u>44,600</u> |
| Total revenues and other sources | <u>22,051</u> | <u>22,228</u> | <u>59,499</u> | <u>61,293</u> | <u>63,312</u> | <u>43,400</u> | <u>43,800</u> | <u>44,200</u> | <u>44,600</u> |
| Expenditures: | | | | | | | | | |
| TIF expenses | 249 | 240 | 566 | 584 | 606 | 1,100 | 1,100 | 1,100 | 1,100 |
| <i>Total expenditures</i> | <u>249</u> | <u>240</u> | <u>566</u> | <u>584</u> | <u>606</u> | <u>1,100</u> | <u>1,100</u> | <u>1,100</u> | <u>1,100</u> |
| Other uses: | | | | | | | | | |
| Transfers out to other funds: | | | | | | | | | |
| General Bond Retirement Fund | - | - | - | - | - | 100,000 | 50,000 | 50,000 | 50,000 |
| <i>Total other uses</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>100,000</u> | <u>50,000</u> | <u>50,000</u> | <u>50,000</u> |
| Total expenditures and other uses | <u>249</u> | <u>240</u> | <u>566</u> | <u>584</u> | <u>606</u> | <u>101,100</u> | <u>51,100</u> | <u>51,100</u> | <u>51,100</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 21,802 | 21,988 | 58,933 | 60,709 | 62,706 | (57,700) | (7,300) | (6,900) | (6,500) |
| Fund balance at beginning of year | 55,307 | 77,109 | 99,097 | 158,030 | 218,739 | 281,445 | 223,745 | 216,445 | 209,545 |
| Fund balance at end of year | <u>\$ 77,109</u> | <u>\$ 99,097</u> | <u>\$ 158,030</u> | <u>\$ 218,739</u> | <u>\$ 281,445</u> | <u>\$ 223,745</u> | <u>\$ 216,445</u> | <u>\$ 209,545</u> | <u>\$ 203,045</u> |

| LANE AVENUE MIXED USE TIF FUND | | | | | | | | | |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Projected | 2026 Projected | 2027 Projected |
| Revenues: | | | | | | | | | |
| Payments in lieu of taxes | \$ 950,375 | \$ 790,745 | \$ 1,049,962 | \$ 1,042,387 | \$ 842,919 | \$ 1,260,000 | \$ 1,074,400 | \$ 1,085,100 | \$ 1,096,000 |
| <i>Total revenues</i> | <u>950,375</u> | <u>790,745</u> | <u>1,049,962</u> | <u>1,042,387</u> | <u>842,919</u> | <u>1,260,000</u> | <u>1,074,400</u> | <u>1,085,100</u> | <u>1,096,000</u> |
| Other sources: | | | | | | | | | |
| Advances in from other funds: | | | | | | | | | |
| General Fund | 360,000 | - | - | - | - | - | - | - | - |
| <i>Total other sources</i> | <u>360,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total revenues and other sources | <u>1,310,375</u> | <u>790,745</u> | <u>1,049,962</u> | <u>1,042,387</u> | <u>842,919</u> | <u>1,260,000</u> | <u>1,074,400</u> | <u>1,085,100</u> | <u>1,096,000</u> |
| Expenditures: | | | | | | | | | |
| TIF expenses | 425,433 | 365,876 | 475,275 | 453,061 | 396,670 | 563,300 | 445,300 | 455,300 | 465,500 |
| Capital improvements - CIP | - | - | 270,980 | - | - | - | - | - | - |
| Capital improvements - TIF | 1,163,233 | 58,431 | - | 919 | - | - | - | - | - |
| <i>Total expenditures</i> | <u>1,588,666</u> | <u>424,307</u> | <u>746,255</u> | <u>453,980</u> | <u>396,670</u> | <u>563,300</u> | <u>445,300</u> | <u>455,300</u> | <u>465,500</u> |
| Other uses: | | | | | | | | | |
| Transfers out to other funds: | | | | | | | | | |
| General Bond Retirement Fund (current) | 360,531 | 354,184 | 332,650 | 331,950 | 335,000 | 583,000 | 531,000 | 558,000 | 630,900 |
| Repayment of previously advanced funds: | | | | | | | | | |
| General Fund | - | 60,000 | 100,000 | 100,000 | 100,000 | - | - | - | - |
| <i>Total other uses</i> | <u>360,531</u> | <u>414,184</u> | <u>432,650</u> | <u>431,950</u> | <u>435,000</u> | <u>583,000</u> | <u>531,000</u> | <u>558,000</u> | <u>630,900</u> |
| Total expenditures and other uses | <u>1,949,197</u> | <u>838,491</u> | <u>1,178,905</u> | <u>885,930</u> | <u>831,670</u> | <u>1,146,300</u> | <u>976,300</u> | <u>1,013,300</u> | <u>1,096,400</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | (638,822) | (47,746) | (128,943) | 156,457 | 11,249 | 113,700 | 98,100 | 71,800 | (400) |
| Fund balance at beginning of year | 1,285,806 | 646,984 | 599,238 | 470,295 | 626,752 | 638,001 | 751,701 | 849,801 | 921,601 |
| Fund balance at end of year | <u>\$ 646,984</u> | <u>\$ 599,238</u> | <u>\$ 470,295</u> | <u>\$ 626,752</u> | <u>\$ 638,001</u> | <u>\$ 751,701</u> | <u>\$ 849,801</u> | <u>\$ 921,601</u> | <u>\$ 921,201</u> |
| <i>Balance of amount due to the General Fund</i> | <u>\$ 360,000</u> | <u>\$ 300,000</u> | <u>\$ 200,000</u> | <u>\$ 100,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

| TREMONT ROAD TIF FUND | | | | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Projected | 2026 Projected | 2027 Projected |
| Revenues: | | | | | | | | | |
| Payments in lieu of taxes | \$ 56,772 | \$ 34,394 | \$ 17,779 | \$ 54,798 | \$ 37,835 | \$ 39,200 | \$ 39,600 | \$ 40,000 | \$ 40,400 |
| <i>Total revenues</i> | <u>56,772</u> | <u>34,394</u> | <u>17,779</u> | <u>54,798</u> | <u>37,835</u> | <u>39,200</u> | <u>39,600</u> | <u>40,000</u> | <u>40,400</u> |
| Total revenues and other sources | 56,772 | 34,394 | 17,779 | 54,798 | 37,835 | 39,200 | 39,600 | 40,000 | 40,400 |
| Expenditures: | | | | | | | | | |
| TIF expenses | 641 | 371 | 201 | 2,576 | 362 | 1,500 | 1,500 | 1,500 | 1,500 |
| <i>Total expenditures</i> | <u>641</u> | <u>371</u> | <u>201</u> | <u>2,576</u> | <u>362</u> | <u>1,500</u> | <u>1,500</u> | <u>1,500</u> | <u>1,500</u> |
| Other uses: | | | | | | | | | |
| Repayment of previously advanced funds: | | | | | | | | | |
| General Fund | 40,000 | 40,000 | 20,000 | 50,100 | 37,000 | 37,500 | 38,000 | 28,600 | - |
| <i>Total other uses</i> | <u>40,000</u> | <u>40,000</u> | <u>20,000</u> | <u>50,100</u> | <u>37,000</u> | <u>37,500</u> | <u>38,000</u> | <u>28,600</u> | <u>-</u> |
| Total expenditures and other uses | 40,641 | 40,371 | 20,201 | 52,676 | 37,362 | 39,000 | 39,500 | 30,100 | 1,500 |
| Excess (def) of revenues and other sources over expenditures and other uses | 16,131 | (5,977) | (2,422) | 2,122 | 473 | 200 | 100 | 9,900 | 38,900 |
| Fund balance at beginning of year | 5,088 | 21,219 | 15,242 | 12,820 | 14,942 | 15,415 | 15,615 | 15,715 | 25,615 |
| Fund balance at end of year | \$ 21,219 | \$ 15,242 | \$ 12,820 | \$ 14,942 | \$ 15,415 | \$ 15,615 | \$ 15,715 | \$ 25,615 | \$ 64,515 |
| <i>Balance of amount due to the General Fund</i> | \$ 251,135 | \$ 211,135 | \$ 191,135 | \$ 141,035 | \$ 104,035 | \$ 66,535 | \$ 28,535 | \$ - | \$ - |

| ARLINGTON CENTRE TIF FUND | | | | | | | | | |
|---|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Projected | 2026 Projected | 2027 Projected |
| Revenues: | | | | | | | | | |
| Payments in lieu of taxes | \$ 12,048 | \$ 24,883 | \$ 37,598 | \$ 25,835 | \$ 26,686 | \$ 24,900 | \$ 25,100 | \$ 25,400 | \$ 25,700 |
| <i>Total revenues</i> | <u>12,048</u> | <u>24,883</u> | <u>37,598</u> | <u>25,835</u> | <u>26,686</u> | <u>24,900</u> | <u>25,100</u> | <u>25,400</u> | <u>25,700</u> |
| Total revenues and other sources | 12,048 | 24,883 | 37,598 | 25,835 | 26,686 | 24,900 | 25,100 | 25,400 | 25,700 |
| Expenditures: | | | | | | | | | |
| TIF expenses | 136 | 1,484 | 1,706 | 246 | 255 | 1,000 | 1,000 | 1,000 | 1,000 |
| <i>Total expenditures</i> | <u>136</u> | <u>1,484</u> | <u>1,706</u> | <u>246</u> | <u>255</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 | - | - | - | - | - | 50,000 | 32,000 | 32,000 | 32,000 |
| <i>Total uses</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>50,000</u> | <u>32,000</u> | <u>32,000</u> | <u>32,000</u> |
| Total expenditures and other uses | 136 | 1,484 | 1,706 | 246 | 255 | 51,000 | 33,000 | 33,000 | 33,000 |
| Excess (def) of revenues and other sources over expenditures and other uses | 11,912 | 23,399 | 35,892 | 25,589 | 26,431 | (26,100) | (7,900) | (7,600) | (7,300) |
| Fund balance at beginning of year | 19,071 | 30,983 | 54,382 | 90,274 | 115,863 | 142,294 | 116,194 | 108,294 | 100,694 |
| Fund balance at end of year | \$ 30,983 | \$ 54,382 | \$ 90,274 | \$ 115,863 | \$ 142,294 | \$ 116,194 | \$ 108,294 | \$ 100,694 | \$ 93,394 |

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

| WEST LANE - NORTHWEST TIF FUND | | | | | | | | | |
|---|----------------|-----------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Projected | 2026 Projected | 2027 Projected |
| Revenues: | | | | | | | | | |
| Payments in lieu of taxes | \$ - | \$ 7,046 | \$ 13,831 | \$ 14,248 | \$ 14,717 | \$ 17,500 | \$ 17,700 | \$ 17,900 | \$ 18,100 |
| <i>Total revenues</i> | - | 7,046 | 13,831 | 14,248 | 14,717 | 17,500 | 17,700 | 17,900 | 18,100 |
| Total revenues and other sources | - | 7,046 | 13,831 | 14,248 | 14,717 | 17,500 | 17,700 | 17,900 | 18,100 |
| Expenditures: | | | | | | | | | |
| TIF expenses | - | 76 | 132 | 136 | 140 | 500 | 500 | 500 | 500 |
| <i>Total expenditures</i> | - | 76 | 132 | 136 | 140 | 500 | 500 | 500 | 500 |
| Other uses: | | | | | | | | | |
| Repayment of previously advanced funds: | | | | | | | | | |
| General Fund | - | - | 10,000 | 64,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| <i>Total other uses</i> | - | - | 10,000 | 64,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| Total expenditures and other uses | - | 76 | 10,132 | 64,136 | 12,140 | 12,500 | 12,500 | 12,500 | 12,500 |
| Excess (def) of revenues and other sources over expenditures and other uses | - | 6,970 | 3,699 | (49,888) | 2,577 | 5,000 | 5,200 | 5,400 | 5,600 |
| Fund balance at beginning of year | - | - | 6,970 | 64,468 | 14,580 | 17,157 | 22,157 | 27,357 | 32,757 |
| Lapsed encumbrances | - | - | 53,799 | - | - | - | - | - | - |
| Fund balance at end of year | \$ - | \$ 6,970 | \$ 64,468 | \$ 14,580 | \$ 17,157 | \$ 22,157 | \$ 27,357 | \$ 32,757 | \$ 38,357 |
| <i>Balance of amount due to the General Fund</i> | \$ 218,200 | \$ 218,200 | \$ 208,200 | \$ 144,200 | \$ 132,200 | \$ 120,200 | \$ 108,200 | \$ 96,200 | \$ 84,200 |

| LANE AVENUE II TIF FUND | | | | | | | | | |
|---|-------------------|-------------------|------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Projected | 2026 Projected | 2027 Projected |
| Revenues: | | | | | | | | | |
| Payments in lieu of taxes | \$ - | \$ - | \$ - | \$ 358,439 | \$ 1,337,055 | \$ 1,237,500 | \$ 1,249,900 | \$ 1,262,400 | \$ 1,275,000 |
| Special assessments | - | - | - | - | 731,880 | 50,800 | 54,700 | 53,900 | 53,900 |
| <i>Total revenues</i> | - | - | - | 358,439 | 2,068,935 | 1,288,300 | 1,304,600 | 1,316,300 | 1,328,900 |
| 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 | - | - | 358,439 | 2,068,935 | 1,288,300 | 1,304,600 | 1,316,300 | 1,328,900 |
| Expenditures: | | | | | | | | | |
| TIF expenses | 10,000 | 500 | 10,500 | 83,388 | 266,471 | 350,000 | 357,900 | 366,000 | 374,200 |
| Debt issuance costs | 582,814 | - | - | - | - | - | - | - | - |
| Capital improvements - TIF | 18,431,760 | 5,520 | 4,684 | 47,236 | - | - | - | - | - |
| <i>Total expenditures</i> | 19,024,574 | 6,020 | 15,184 | 130,624 | 266,471 | 350,000 | 357,900 | 366,000 | 374,200 |
| Other uses: | | | | | | | | | |
| Transfers out to other funds: | | | | | | | | | |
| General Bond Retirement Fund (current) | - | - | - | - | 936,950 | 963,700 | 966,300 | 963,300 | 996,600 |
| <i>Total other uses</i> | - | - | - | - | 936,950 | 963,700 | 966,300 | 963,300 | 996,600 |
| Total expenditures and other uses | 19,024,574 | 6,020 | 15,184 | 130,624 | 1,203,421 | 1,313,700 | 1,324,200 | 1,329,300 | 1,370,800 |
| Excess (def) of revenues and other sources over expenditures and other uses | 116,740 | (6,020) | (15,184) | 227,815 | 865,514 | (25,400) | (19,600) | (13,000) | (41,900) |
| Fund balance at beginning of year | - | 116,740 | 110,720 | 95,536 | 323,351 | 1,188,865 | 1,163,465 | 1,143,865 | 1,130,865 |
| Fund balance at end of year | \$ 116,740 | \$ 110,720 | \$ 95,536 | \$ 323,351 | \$ 1,188,865 | \$ 1,163,465 | \$ 1,143,865 | \$ 1,130,865 | \$ 1,088,965 |

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

| GATEWAY TIF FUND | | | | | | | | | |
|---|-------------|-------------|-------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| | Actual | Actual | Actual | Actual | Actual | Adopted | Projected | Projected | Projected |
| Revenues: | | | | | | | | | |
| Payments in lieu of taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 672,500 | \$ 1,397,800 | \$ 1,411,800 | \$ 1,425,900 |
| Special assessments | - | - | - | - | - | 443,300 | 174,500 | 161,900 | 143,500 |
| <i>Total revenues</i> | - | - | - | - | - | 1,115,800 | 1,572,300 | 1,573,700 | 1,569,400 |
| Other sources: | | | | | | | | | |
| Premium on bonds issued (current) | - | - | 781,754 | - | - | - | - | - | - |
| Sale of bonds and notes | - | - | 25,465,000 | - | - | - | - | - | - |
| <i>Total sources</i> | - | - | 26,246,754 | - | - | - | - | - | - |
| Total revenues and other sources | - | - | 26,246,754 | - | - | 1,115,800 | 1,572,300 | 1,573,700 | 1,569,400 |
| Expenditures: | | | | | | | | | |
| TIF expenses | - | - | - | 500 | 14,000 | 470,800 | 481,400 | 492,200 | 503,300 |
| Debt issuance costs | - | - | 821,754 | - | - | - | - | - | - |
| Capital improvements - TIF | - | - | 25,400,000 | - | 27,585 | - | - | - | - |
| <i>Total expenditures</i> | - | - | 26,221,754 | 500 | 41,585 | 470,800 | 481,400 | 492,200 | 503,300 |
| Other uses: | | | | | | | | | |
| Transfers out to other funds: | | | | | | | | | |
| General Bond Retirement Fund | - | - | - | - | - | 202,700 | 1,094,200 | 1,095,500 | 1,091,100 |
| <i>Total other uses</i> | - | - | - | - | - | 202,700 | 1,094,200 | 1,095,500 | 1,091,100 |
| Total expenditures and other uses | - | - | 26,221,754 | 500 | 41,585 | 673,500 | 1,575,600 | 1,587,700 | 1,594,400 |
| Excess (def) of revenues and other sources over expenditures and other uses | - | - | 25,000 | (500) | (41,585) | 442,300 | (3,300) | (14,000) | (25,000) |
| Fund balance at beginning of year | - | - | - | 25,000 | 24,500 | 21,561 | 463,861 | 460,561 | 446,561 |
| Lapsed encumbrances | - | - | - | - | 38,646 | - | - | - | - |
| Fund balance at end of year | \$ - | \$ - | \$ 25,000 | \$ 24,500 | \$ 21,561 | \$ 463,861 | \$ 460,561 | \$ 446,561 | \$ 421,561 |

| KINGSDALE CENTER TIF FUND | | | | | | | | | |
|---|-------------|-------------|-------------|-------------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 |
| | Actual | Actual | Actual | Actual | Actual | Adopted | Projected | Projected | Projected |
| Revenues: | | | | | | | | | |
| Payments in lieu of taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,158,500 | \$ 1,760,100 | \$ 1,732,800 | \$ 1,762,100 |
| Special assessments | - | - | - | - | - | 923,600 | - | - | - |
| <i>Total revenues</i> | - | - | - | - | - | 2,082,100 | 1,760,100 | 1,732,800 | 1,762,100 |
| Other sources: | | | | | | | | | |
| Sale of bonds and notes (proposed) | - | - | - | 17,942,891 | - | - | - | - | - |
| <i>Total other sources</i> | - | - | - | 17,942,891 | - | - | - | - | - |
| Total revenues and other sources | - | - | - | 17,942,891 | - | 2,082,100 | 1,760,100 | 1,732,800 | 1,762,100 |
| Expenditures: | | | | | | | | | |
| TIF expenses | - | - | - | - | 9,500 | 130,000 | 141,000 | 145,000 | 147,000 |
| Debt issuance costs | - | - | - | 553,948 | 104,772 | - | - | - | - |
| Capital improvements - TIF | - | - | - | 17,250,000 | 18,039 | - | - | - | - |
| <i>Total expenditures</i> | - | - | - | 17,803,948 | 132,311 | 130,000 | 141,000 | 145,000 | 147,000 |
| Other uses: | | | | | | | | | |
| Transfers out to other funds: | | | | | | | | | |
| General Bond Retirement Fund | - | - | - | - | - | 1,023,300 | 1,618,900 | 1,591,300 | 1,620,300 |
| <i>Total other uses</i> | - | - | - | - | - | 1,023,300 | 1,618,900 | 1,591,300 | 1,620,300 |
| Total expenditures and other uses | - | - | - | 17,803,948 | 132,311 | 1,153,300 | 1,759,900 | 1,736,300 | 1,767,300 |
| Excess (def) of revenues and other sources over expenditures and other uses | - | - | - | 138,943 | (132,311) | 928,800 | 200 | (3,500) | (5,200) |
| Fund balance at beginning of year | - | - | - | - | 138,943 | 6,632 | 935,432 | 935,632 | 932,132 |
| Fund balance at end of year | \$ - | \$ - | \$ - | \$ 138,943 | \$ 6,632 | \$ 935,432 | \$ 935,632 | \$ 932,132 | \$ 926,932 |



FUND SUMMARIES – Internal Service

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

Employee Benefit Fund

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

BWC Administration Fund

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

FUND SUMMARIES - Internal Service

EMPLOYEE BENEFIT FUND

| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Revenues: | | | | | | | | | |
| Health care premiums (Employee & City) | \$ 2,912,963 | \$ 3,154,266 | \$ 3,141,684 | \$ 3,135,116 | \$ 4,049,351 | \$ 4,900,000 | \$ 5,010,000 | \$ 5,123,000 | \$ 5,238,000 |
| Dental premiums | 182,051 | 185,134 | 191,997 | 219,077 | 236,652 | 257,000 | 262,800 | 268,700 | 274,700 |
| Other reimbursements | 102,892 | 196,752 | 244,606 | 491,670 | 496,429 | 500,000 | 513,000 | 526,000 | 539,000 |
| <i>Total revenues</i> | <u>3,197,906</u> | <u>3,536,152</u> | <u>3,578,287</u> | <u>3,845,863</u> | <u>4,782,432</u> | <u>5,657,000</u> | <u>5,785,800</u> | <u>5,917,700</u> | <u>6,051,700</u> |
| Total revenues and other sources | <u>3,197,906</u> | <u>3,536,152</u> | <u>3,578,287</u> | <u>3,845,863</u> | <u>4,782,432</u> | <u>5,657,000</u> | <u>5,785,800</u> | <u>5,917,700</u> | <u>6,051,700</u> |
| Expenditures: | | | | | | | | | |
| Health care payments (including City HSA contribution) | 2,932,706 | 2,141,823 | 2,568,914 | 3,669,303 | 3,324,787 | 3,500,000 | 3,745,000 | 4,007,200 | 4,287,700 |
| Dental insurance payments | 166,001 | 158,974 | 258,535 | 202,192 | 220,031 | 243,000 | 248,500 | 254,100 | 259,800 |
| Wellness Payments | 52,610 | 53,860 | 54,545 | 51,660 | 52,720 | 65,000 | 66,500 | 68,000 | 69,500 |
| Administrative fees | 740,756 | 769,014 | 814,989 | 906,685 | 888,470 | 1,100,000 | 1,124,800 | 1,150,100 | 1,176,000 |
| COVID vaccine incentive payments | - | - | - | 168,000 | - | - | - | - | - |
| <i>Total expenditures</i> | <u>3,892,073</u> | <u>3,123,671</u> | <u>3,696,983</u> | <u>4,997,840</u> | <u>4,486,008</u> | <u>4,908,000</u> | <u>5,184,800</u> | <u>5,479,400</u> | <u>5,793,000</u> |
| Total expenditures and other uses | <u>3,892,073</u> | <u>3,123,671</u> | <u>3,696,983</u> | <u>4,997,840</u> | <u>4,486,008</u> | <u>4,908,000</u> | <u>5,184,800</u> | <u>5,479,400</u> | <u>5,793,000</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | (694,167) | 412,481 | (118,696) | (1,151,977) | 296,424 | 749,000 | 601,000 | 438,300 | 258,700 |
| Fund balance at beginning of year | 2,496,797 | 1,828,351 | 2,270,872 | 2,152,477 | 1,006,087 | 1,401,167 | 2,150,167 | 2,751,167 | 3,189,467 |
| Lapsed encumbrances | 25,721 | 30,040 | 301 | 5,587 | 98,656 | - | - | - | - |
| Fund balance at end of year | <u>\$ 1,828,351</u> | <u>\$ 2,270,872</u> | <u>\$ 2,152,477</u> | <u>\$ 1,006,087</u> | <u>\$ 1,401,167</u> | <u>\$ 2,150,167</u> | <u>\$ 2,751,167</u> | <u>\$ 3,189,467</u> | <u>\$ 3,448,167</u> |

BWC ADMINISTRATION FUND

| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> | 2025 <u>Projected</u> | 2026 <u>Projected</u> | 2027 <u>Projected</u> |
|--|--------------------------|--------------------------|--------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Revenues: | | | | | | | | | |
| Workers compensation premiums | \$ 278,186 | \$ 282,219 | \$ 296,517 | \$ 303,329 | \$ 315,783 | \$ 300,000 | \$ 307,000 | \$ 314,000 | \$ 321,000 |
| <i>Total revenues</i> | <u>278,186</u> | <u>282,219</u> | <u>296,517</u> | <u>303,329</u> | <u>315,783</u> | <u>300,000</u> | <u>307,000</u> | <u>314,000</u> | <u>321,000</u> |
| Total revenues and other sources | <u>278,186</u> | <u>282,219</u> | <u>296,517</u> | <u>303,329</u> | <u>315,783</u> | <u>300,000</u> | <u>307,000</u> | <u>314,000</u> | <u>321,000</u> |
| Expenditures: | | | | | | | | | |
| Workers compensation claims | 52,871 | 66,588 | 84,749 | 102,727 | 55,787 | 135,000 | 138,000 | 141,000 | 141,000 |
| Administrative fees | 122,261 | 111,436 | 110,725 | 121,347 | 122,002 | 153,000 | 156,000 | 160,000 | 164,000 |
| <i>Total expenditures</i> | <u>175,132</u> | <u>178,024</u> | <u>195,474</u> | <u>224,074</u> | <u>177,789</u> | <u>288,000</u> | <u>294,000</u> | <u>301,000</u> | <u>305,000</u> |
| Total expenditures and other uses | <u>175,132</u> | <u>178,024</u> | <u>195,474</u> | <u>224,074</u> | <u>177,789</u> | <u>288,000</u> | <u>294,000</u> | <u>301,000</u> | <u>305,000</u> |
| Excess (def) of revenues and other sources over expenditures and other uses | 103,054 | 104,195 | 101,043 | 79,255 | 137,994 | 12,000 | 13,000 | 13,000 | 16,000 |
| Fund balance at beginning of year | 675,873 | 788,376 | 898,227 | 999,344 | 1,078,599 | 1,216,593 | 1,228,593 | 1,241,593 | 1,254,593 |
| Lapsed encumbrances | 9,449 | 5,656 | 74 | - | - | - | - | - | - |
| Fund balance at end of year | <u>\$ 788,376</u> | <u>\$ 898,227</u> | <u>\$ 999,344</u> | <u>\$ 1,078,599</u> | <u>\$ 1,216,593</u> | <u>\$ 1,228,593</u> | <u>\$ 1,241,593</u> | <u>\$ 1,254,593</u> | <u>\$ 1,270,593</u> |



Departments



CITY COUNCIL

2023 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

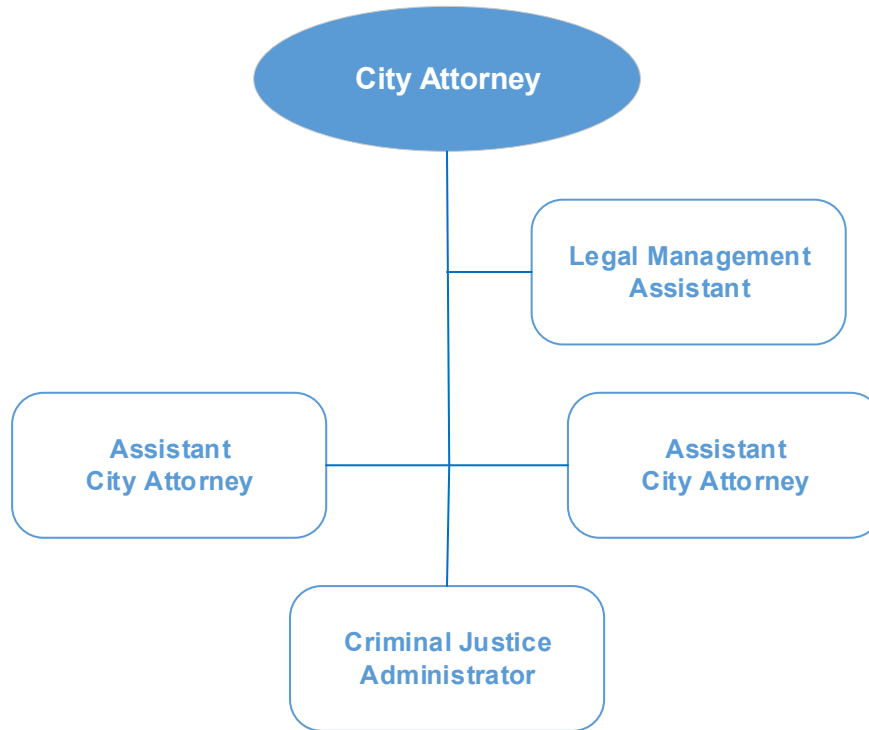
2024 City Council Members



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

| City Council | | | | | | |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 57,060 | \$ 58,339 | \$ 59,328 | \$ 60,335 | \$ 61,359 | \$ 62,400 |
| Retirement | 8,024 | 8,167 | 8,306 | 8,447 | 8,590 | 8,700 |
| Fringe benefits | 54,078 | 50,445 | 59,637 | 44,732 | 53,174 | 59,000 |
| Total Personal Services | 119,162 | 116,951 | 127,271 | 113,514 | 123,123 | 130,100 |
| Materials and supplies | 660 | - | - | 856 | 632 | 700 |
| Professional development | 150 | 78 | - | 165 | 30 | 3,500 |
| Consulting services | 20,880 | 35,475 | - | - | - | - |
| Payment for services | 45,824 | - | - | 5,098 | 7,000 | 12,000 |
| Miscellaneous expenditures | 2,718 | 3,240 | 199 | - | - | 4,500 |
| Total Supplies and Services | 70,232 | 38,793 | 199 | 6,119 | 7,662 | 20,700 |
| Grand Total | \$ 189,394 | \$ 155,744 | \$ 127,470 | \$ 119,633 | \$ 130,785 | \$ 150,800 |

CITY ATTORNEY



* Note: Part-time personnel do not appear on the org chart.

Authorized Personnel

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

| City Attorney - Total | | | | | | |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 483,597 | \$ 499,781 | \$ 427,789 | \$ 434,655 | \$ 454,564 | \$ 605,300 |
| Retirement | 66,912 | 69,877 | 59,064 | 60,852 | 63,274 | 84,700 |
| Fringe benefits | 60,504 | 64,218 | 52,662 | 52,646 | 61,379 | 113,200 |
| Total Personal Services | 611,013 | 633,876 | 539,515 | 548,153 | 579,217 | 803,200 |
| Materials and supplies | 855 | 1,657 | 352 | 432 | 454 | 2,500 |
| Utilities | 4,516 | 6,068 | 3,042 | 2,667 | 2,908 | 5,000 |
| Maintenance and repairs | - | - | - | - | - | 500 |
| Professional development | 16,917 | 18,953 | 15,276 | 16,819 | 22,573 | 23,000 |
| Consulting services | 48,690 | 76,111 | 56,651 | 75,611 | 86,463 | 90,000 |
| Payment for services | 194 | 923 | 2,625 | 554 | 795 | 3,000 |
| Miscellaneous expenditures | 6,346 | 2,781 | 13,478 | 3,023 | 2,791 | 7,000 |
| Total Supplies and Services | 77,518 | 106,493 | 91,424 | 99,106 | 115,984 | 131,000 |
| Grand Total | \$ 688,531 | \$ 740,369 | \$ 630,939 | \$ 647,259 | \$ 695,201 | \$ 934,200 |

| City Attorney - General Fund | | | | | | |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 483,597 | \$ 499,747 | \$ 427,789 | \$ 434,655 | \$ 454,564 | \$ 605,300 |
| Retirement | 66,912 | 69,877 | 59,064 | 60,852 | 63,274 | 84,700 |
| Fringe benefits | 60,504 | 64,218 | 52,662 | 52,646 | 61,379 | 113,200 |
| Total Personal Services | 611,013 | 633,842 | 539,515 | 548,153 | 579,217 | 803,200 |
| Materials and supplies | 855 | 1,620 | 352 | 432 | 454 | 2,500 |
| Utilities | 4,516 | 6,068 | 3,042 | 2,667 | 2,908 | 5,000 |
| Maintenance and repairs | - | - | - | - | - | 500 |
| Professional development | 16,917 | 18,953 | 15,276 | 16,819 | 22,573 | 23,000 |
| Consulting services | 48,690 | 76,111 | 56,651 | 75,611 | 86,463 | 90,000 |
| Payment for services | 194 | 923 | 2,625 | 554 | 795 | 3,000 |
| Miscellaneous expenditures | 6,346 | 2,781 | 13,478 | 3,023 | 2,791 | 7,000 |
| Total Supplies and Services | 77,518 | 106,456 | 91,424 | 99,106 | 115,984 | 131,000 |
| Grand Total | \$ 688,531 | \$ 740,298 | \$ 630,939 | \$ 647,259 | \$ 695,201 | \$ 934,200 |

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



CITY CLERK



** Note: Part-time personnel do not appear on the org chart.*

Authorized Personnel

| Authorized Personnel | 2021 | 2022 | 2023 | 2024 |
|----------------------|-------------|-------------|-------------|-------------|
| Full-Time Budgeted | 2.00 | 1.00 | 1.00 | 1.00 |
| FTE | 0.63 | 1.36 | 1.36 | 1.36 |
| Total | 2.63 | 2.36 | 2.36 | 2.36 |

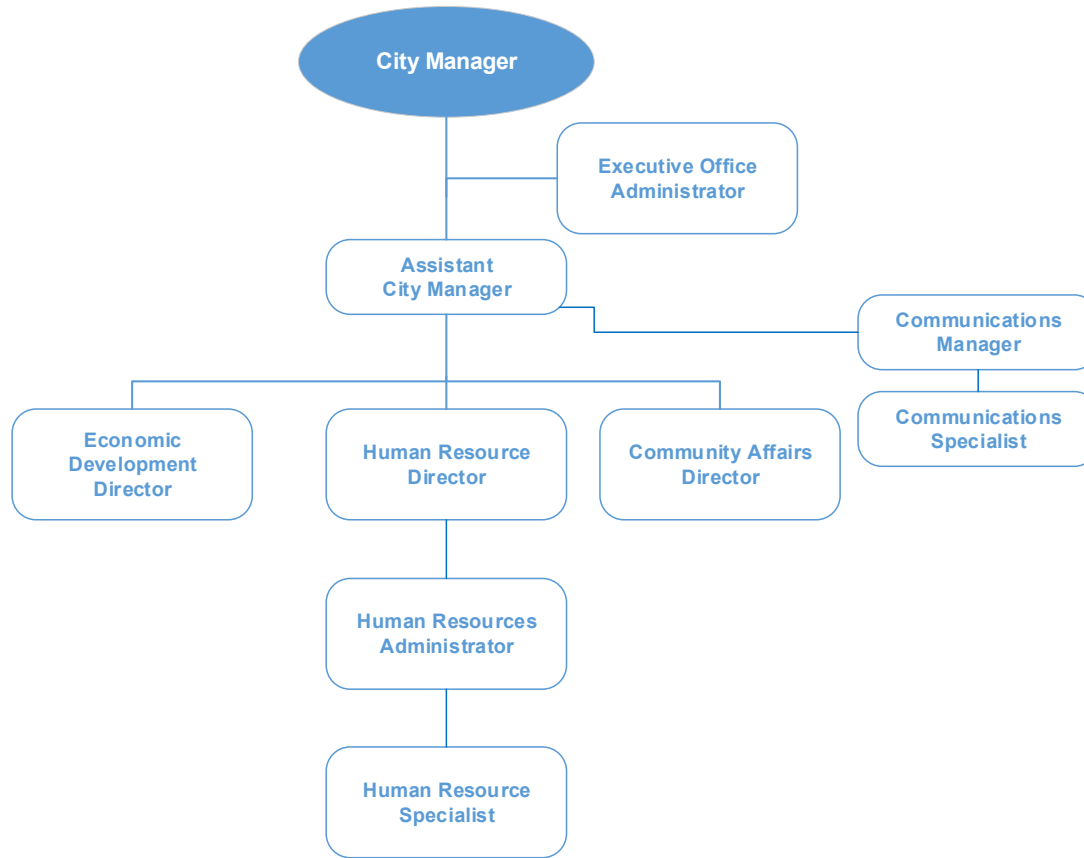
| City Clerk - Total | | | | | | |
|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> |
| Salaries and wages | \$ 166,165 | \$ 161,923 | \$ 173,750 | \$ 145,360 | \$ 158,632 | \$ 199,700 |
| Retirement | 23,229 | 22,539 | 20,728 | 20,351 | 22,157 | 28,000 |
| Fringe benefits | 23,015 | 23,998 | 23,596 | 21,582 | 19,660 | 29,200 |
| Total Personal Services | 212,409 | 208,460 | 218,074 | 187,293 | 200,449 | 256,900 |
| Materials and supplies | 2,011 | 1,053 | 1,609 | 249 | 1,780 | 3,000 |
| Utilities | - | - | - | 367 | 548 | 600 |
| Professional development | 1,675 | 1,253 | 270 | 1,389 | 2,995 | 7,500 |
| Consulting services | - | - | - | 9,425 | - | - |
| Payment for services | 28,967 | 19,164 | 27,124 | 20,959 | 29,496 | 35,000 |
| Miscellaneous expenditures | 1,701 | 797 | 236 | - | 1,588 | 1,000 |
| Total Supplies and Services | 34,354 | 22,267 | 29,239 | 32,389 | 36,407 | 47,100 |
| Grand Total | \$ 246,763 | \$ 230,727 | \$ 247,313 | \$ 219,682 | \$ 236,856 | \$ 304,000 |

| City Clerk - General Fund | | | | | | |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 166,165 | \$ 161,579 | \$ 173,750 | \$ 145,360 | \$ 158,632 | \$ 199,700 |
| Retirement | 23,229 | 22,539 | 20,728 | 20,351 | 22,157 | 28,000 |
| Fringe benefits | 23,015 | 23,998 | 23,596 | 21,582 | 19,660 | 29,200 |
| Total Personal Services | 212,409 | 208,116 | 218,074 | 187,293 | 200,449 | 256,900 |
| Materials and supplies | 2,011 | 1,053 | 1,609 | 249 | 1,780 | 3,000 |
| Utilities | - | - | - | 367 | 548 | 600 |
| Professional development | 1,675 | 1,253 | 270 | 1,389 | 2,995 | 7,500 |
| Consulting services | - | - | - | 9,425 | - | - |
| Payment for services | 28,967 | 19,164 | 27,124 | 20,959 | 29,496 | 35,000 |
| Miscellaneous expenditures | 1,701 | 703 | 236 | - | 1,588 | 1,000 |
| Total Supplies and Services | 34,354 | 22,173 | 29,239 | 32,389 | 36,407 | 47,100 |
| Grand Total | \$ 246,763 | \$ 230,289 | \$ 247,313 | \$ 219,682 | \$ 236,856 | \$ 304,000 |

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



CITY MANAGER



* Note: Part-time personnel do not appear on the org chart.

Authorized Personnel

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

| City Manager - Total | | | | | | |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 717,829 | \$ 860,699 | \$ 911,688 | \$ 995,666 | \$ 976,401 | \$ 1,089,600 |
| Retirement | 100,499 | 120,473 | 123,844 | 139,394 | 136,233 | 152,500 |
| Fringe benefits | 105,983 | 112,788 | 94,305 | 100,095 | 115,104 | 170,900 |
| Total Personal Services | 924,311 | 1,093,960 | 1,129,837 | 1,235,155 | 1,227,738 | 1,413,000 |
| Materials and supplies | 3,585 | 1,246 | 974 | 4,378 | 2,701 | 6,300 |
| Utilities | 4,879 | 3,871 | 3,761 | 4,050 | 6,663 | 5,400 |
| Maintenance and repairs | 2,676 | 1,334 | 698 | - | - | 3,100 |
| Professional development | 30,229 | 18,891 | 19,125 | 27,681 | 27,928 | 49,100 |
| Consulting services | 14,041 | 131,131 | 118,815 | 96,522 | 201,530 | 436,900 |
| Payment for services | 55,947 | 56,120 | 59,509 | 47,715 | 115,907 | 80,000 |
| Miscellaneous expenditures | 237,877 | 215,477 | 118,748 | 20,901 | 122,682 | 315,900 |
| Total Supplies and Services | 349,234 | 428,070 | 321,630 | 201,247 | 477,411 | 896,700 |
| Grand Total | \$ 1,273,545 | \$ 1,522,030 | \$ 1,451,467 | \$ 1,436,402 | \$ 1,705,149 | \$ 2,309,700 |

| City Manager - General Fund | | | | | | |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 717,829 | \$ 860,699 | \$ 911,688 | \$ 995,666 | \$ 976,401 | \$ 1,089,600 |
| Retirement | 100,499 | 120,473 | 123,844 | 139,394 | 136,233 | 152,500 |
| Fringe benefits | 105,983 | 112,788 | 94,305 | 100,095 | 115,104 | 170,900 |
| Total Personal Services | 924,311 | 1,093,960 | 1,129,837 | 1,235,155 | 1,227,738 | 1,413,000 |
| Materials and supplies | 3,585 | 1,002 | 945 | 4,378 | 2,701 | 6,300 |
| Utilities | 4,363 | 3,371 | 3,271 | 3,561 | 6,541 | 5,400 |
| Maintenance and repairs | 2,676 | 1,334 | 698 | - | - | 3,100 |
| Professional development | 21,843 | 15,538 | 13,733 | 20,403 | 25,743 | 49,100 |
| Consulting services | 9,586 | 40,000 | 109,865 | 92,142 | 171,810 | 361,900 |
| Payment for services | 53,484 | 54,115 | 59,419 | 47,715 | 114,837 | 73,500 |
| Miscellaneous expenditures | 5,389 | 2,002 | 1,712 | 2,844 | 3,125 | 5,300 |
| Total Supplies and Services | 100,926 | 117,362 | 189,643 | 171,043 | 324,757 | 504,600 |
| Grand Total | \$ 1,025,237 | \$ 1,211,322 | \$ 1,319,480 | \$ 1,406,198 | \$ 1,552,495 | \$ 1,917,600 |

| City Manager- Civil Service Fund | | | | | | |
|---|-----------------|-----------------|-----------------|-----------------|------------------|------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Consulting services | \$ 4,455 | \$ 5,261 | \$ 8,950 | \$ 4,380 | \$ 29,720 | \$ 30,000 |
| Total Supplies and Services | 4,455 | 5,261 | 8,950 | 4,380 | 29,720 | 30,000 |
| Grand Total | \$ 4,455 | \$ 5,261 | \$ 8,950 | \$ 4,380 | \$ 29,720 | \$ 30,000 |

This fund is proposed to be exhausted (funded via a transfer from the General Fund), at which time the civil service activity will be accounted for in the General Fund (Human Resources).

| City Manager- Economic Development Fund | | | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|--------------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> |
| Materials and supplies | \$ - | \$ - | \$ 29 | \$ - | \$ - | \$ - |
| Utilities | 516 | 500 | 490 | 489 | 122 | - |
| Professional development | 8,386 | 3,353 | 5,392 | 7,278 | 2,185 | - |
| Consulting services | - | 85,870 | - | - | - | 45,000 |
| Payment for services | 2,463 | 1,885 | 90 | - | 1,070 | 6,500 |
| Miscellaneous expenditures | 227,504 | 200,546 | 107,636 | 10,857 | 119,557 | 310,600 |
| Total Supplies and Services | 238,869 | 292,154 | 113,637 | 18,624 | 122,934 | 362,100 |
| Grand Total | \$ 238,869 | \$ 292,154 | \$ 113,637 | \$ 18,624 | \$ 122,934 | \$ 362,100 |

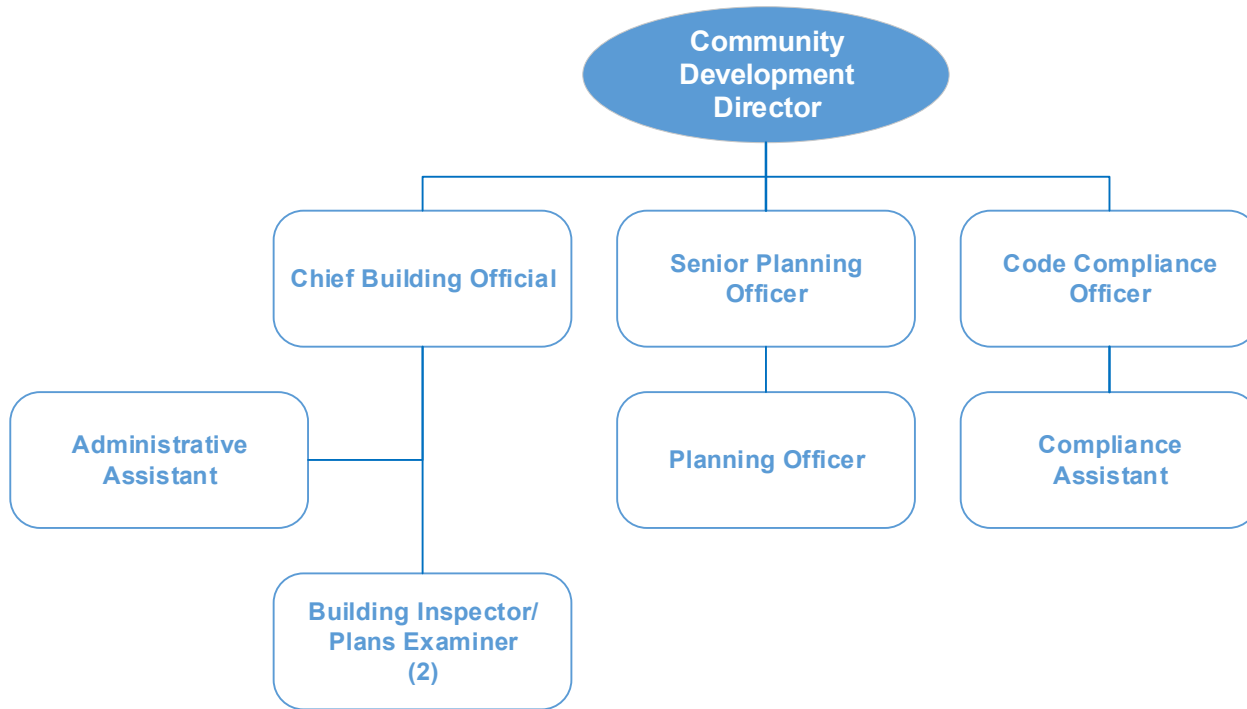
| City Manager- Upper Arlington Visitor's Bureau Fund | | | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|--------------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual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

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

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



COMMUNITY DEVELOPMENT



* Note: Part-time personnel do not appear on the org chart.

Authorized Personnel

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

| Community Development - Total | | | | | | |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 615,763 | \$ 702,738 | \$ 720,225 | \$ 732,101 | \$ 806,387 | \$ 855,700 |
| Retirement | 85,806 | 98,269 | 100,253 | 101,102 | 110,476 | 119,800 |
| Fringe benefits | 117,286 | 135,426 | 135,330 | 129,483 | 169,276 | 197,000 |
| Total Personal Services | 818,855 | 936,433 | 955,808 | 962,686 | 1,086,139 | 1,172,500 |
| Materials and supplies | 4,393 | 2,416 | 1,840 | 1,960 | 2,576 | 2,500 |
| Uniforms and clothing | 769 | 87 | 208 | 520 | 805 | 1,200 |
| Rents and leases | 10,003 | 9,661 | 6,946 | 5,070 | 4,403 | 9,800 |
| Utilities | 5,879 | 6,432 | 7,682 | 6,359 | 5,882 | 7,500 |
| Maintenance and repairs | 1,034 | 7,760 | 4,075 | 12,050 | 8,241 | 15,500 |
| Professional development | 9,160 | 2,979 | 2,860 | 7,589 | 10,200 | 15,000 |
| Professional services | 194,180 | 177,300 | 126,418 | 296,230 | 559,083 | 300,000 |
| Payment for services | 1,428 | 1,543 | 827 | 2,432 | 305 | 5,000 |
| Miscellaneous expenditures | 1,296 | 549 | 295 | 2,524 | 7,386 | 2,000 |
| Total Supplies and Services | 228,142 | 208,727 | 151,151 | 334,734 | 598,881 | 358,500 |
| Grand Total | \$ 1,046,997 | \$ 1,145,160 | \$ 1,106,959 | \$ 1,297,420 | \$ 1,685,020 | \$ 1,531,000 |

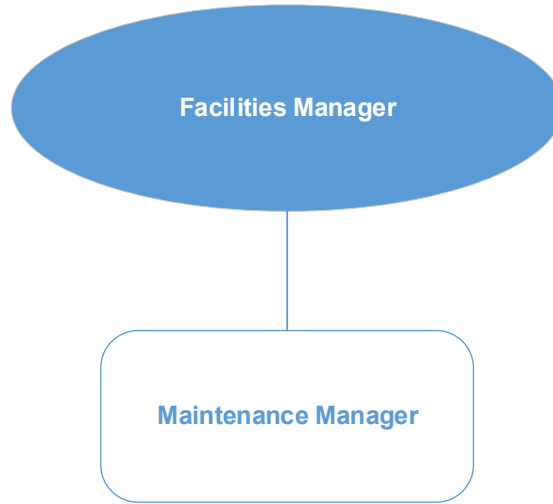
| Community Development - General Fund | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | Actual | Actual | Actual | Actual | Actual | Adopted |
| Licenses and permits revenue | \$ 2,332,852 | \$ 1,242,113 | \$ 1,599,115 | \$ 1,798,692 | \$ 1,891,831 | \$ 1,500,000 |
| Total Revenues | 2,332,852 | 1,242,113 | 1,599,115 | 1,798,692 | 1,891,831 | 1,500,000 |
| Salaries and wages | 615,763 | 701,989 | 720,225 | 732,101 | 806,387 | 855,700 |
| Retirement | 85,806 | 98,269 | 100,253 | 101,102 | 110,476 | 119,800 |
| Fringe benefits | 117,286 | 135,426 | 135,330 | 129,483 | 169,276 | 197,000 |
| Total Personal Services | 818,855 | 935,684 | 955,808 | 962,686 | 1,086,139 | 1,172,500 |
| Materials and supplies | 4,393 | 2,416 | 1,840 | 1,960 | 2,576 | 2,500 |
| Uniforms and clothing | 769 | 87 | 208 | 520 | 805 | 1,200 |
| Rents and leases | 10,003 | 9,661 | 6,946 | 5,070 | 4,403 | 9,800 |
| Utilities | 5,879 | 6,432 | 7,682 | 6,359 | 5,882 | 7,500 |
| Maintenance and repairs | 1,034 | 7,760 | 4,075 | 12,050 | 8,241 | 15,500 |
| Professional development | 9,160 | 2,979 | 2,860 | 7,589 | 10,200 | 15,000 |
| Consulting services | 194,180 | 177,300 | 126,418 | 296,230 | 559,083 | 300,000 |
| Payment for services | 1,428 | 1,543 | 827 | 2,432 | 305 | 5,000 |
| Miscellaneous expenditures | 1,296 | 549 | 295 | 2,524 | 7,386 | 2,000 |
| Total Supplies and Services | 228,142 | 208,727 | 151,151 | 334,734 | 598,881 | 358,500 |
| Grand Total | \$ 1,046,997 | \$ 1,144,411 | \$ 1,106,959 | \$ 1,297,420 | \$ 1,685,020 | \$ 1,531,000 |

Revenues over/(under) operating expenditures \$ 1,285,855 \$ 97,702 \$ 492,156 \$ 501,272 \$ 206,811 \$ (31,000)

Community Development - Local Coronavirus Fund

| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> |
|--------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|--------------------------------|
| Salaries and wages | \$ - | \$ 749 | \$ - | \$ - | \$ - | \$ - |
| Total Personal Services | - | 749 | - | - | - | - |
| Grand Total | \$ - | \$ 749 | \$ - | \$ - | \$ - | \$ - |

FACILITIES MAINTENANCE



Authorized Personnel

| Authorized Personnel | 2021 | 2022 | 2023 | 2024 |
|----------------------|-------------|-------------|-------------|-------------|
| Full-Time Budgeted | 1.00 | 1.00 | 1.00 | 2.00 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 1.00 | 1.00 | 1.00 | 2.00 |

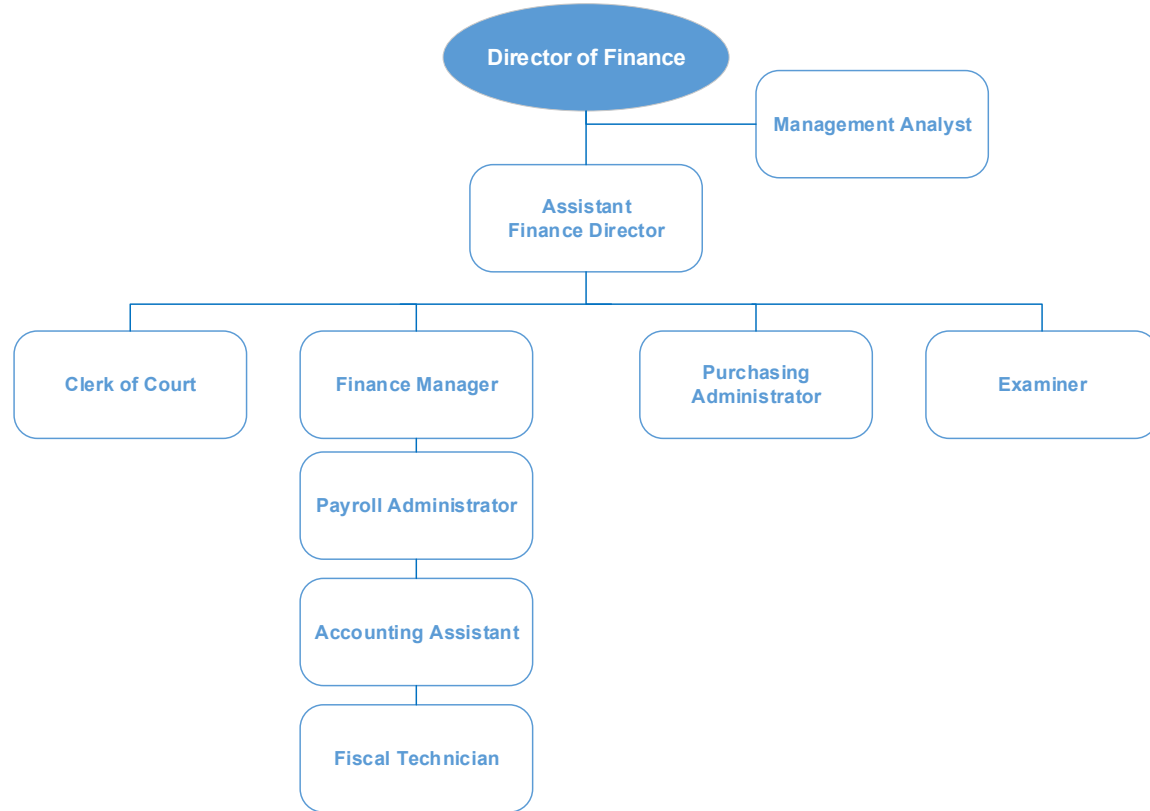
| Facilities Maintenance - Total | | | | | | |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 72,416 | \$ 75,367 | \$ 76,032 | \$ 76,930 | \$ 78,888 | \$ 175,200 |
| Retirement | 10,105 | 10,518 | 10,611 | 10,737 | 11,011 | 24,500 |
| Fringe benefits | 2,201 | 15,503 | 22,640 | 23,203 | 26,102 | 52,200 |
| Total Personal Services | 84,722 | 101,388 | 109,283 | 110,870 | 116,001 | 251,900 |
| Materials and supplies | 121,614 | 144,134 | 144,939 | 140,560 | 132,864 | 140,000 |
| Non-capital assets | 15,716 | 6,000 | 817 | - | 5,989 | 114,000 |
| Rents and leases | 2,075 | 1,579 | 958 | 1,428 | 3,096 | 5,000 |
| Utilities | 503,254 | 469,537 | 442,622 | 487,307 | 504,588 | 600,000 |
| Maintenance and repairs | 1,397,547 | 599,472 | 300,768 | 3,796,244 | 1,670,989 | 1,600,000 |
| Professional development | - | - | - | - | - | 2,000 |
| Consulting services | 68,990 | 36,415 | 321,150 | 41,910 | 42,435 | 205,000 |
| Payment for services | 120,348 | 23,639 | 114,552 | 27,631 | 18,324 | 150,000 |
| Miscellaneous expenditures | 257 | 237 | - | 195 | - | 500 |
| Total Supplies and Services | 2,229,801 | 1,281,013 | 1,325,806 | 4,495,275 | 2,378,285 | 2,816,500 |
| Grand Total | \$ 2,314,523 | \$ 1,382,401 | \$ 1,435,089 | \$ 4,606,145 | \$ 2,494,286 | \$ 3,068,400 |

| Facilities Maintenance - General Fund | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 72,416 | \$ 75,367 | \$ 76,032 | \$ 76,930 | \$ 78,888 | \$ 175,200 |
| Retirement | 10,105 | 10,518 | 10,611 | 10,737 | 11,011 | 24,500 |
| Fringe benefits | 2,201 | 15,503 | 22,640 | 23,203 | 26,102 | 52,200 |
| Total Personal Services | 84,722 | 101,388 | 109,283 | 110,870 | 116,001 | 251,900 |
| Materials and supplies | 121,614 | 115,584 | 144,939 | 140,560 | 132,864 | 140,000 |
| Non-capital assets | 15,716 | 6,000 | 817 | - | 5,989 | 114,000 |
| Rents and leases | 2,075 | 1,579 | 958 | 1,428 | 3,096 | 5,000 |
| Utilities | 503,254 | 469,537 | 442,622 | 487,307 | 504,588 | 600,000 |
| Maintenance and repairs | 1,397,547 | 599,472 | 300,768 | 3,796,244 | 1,670,989 | 1,600,000 |
| Professional development | - | - | - | - | - | 2,000 |
| Consulting services | 68,990 | 36,415 | 321,150 | 41,910 | 42,435 | 205,000 |
| Payment for services | 120,348 | 23,639 | 114,552 | 27,631 | 18,324 | 150,000 |
| Miscellaneous expenditures | 257 | 237 | - | 195 | - | 500 |
| Total Supplies and Services | 2,229,801 | 1,252,463 | 1,325,806 | 4,495,275 | 2,378,285 | 2,816,500 |
| Grand Total | \$ 2,314,523 | \$ 1,353,851 | \$ 1,435,089 | \$ 4,606,145 | \$ 2,494,286 | \$ 3,068,400 |

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



FINANCE



* Note: Part-time personnel do not appear on the org chart.

Authorized Personnel

| Authorized Personnel | 2021 | 2022 | 2023 | 2024 |
|----------------------|--------------|--------------|--------------|--------------|
| Full-Time Budgeted | 10.00 | 10.00 | 10.00 | 10.00 |
| FTE | 0.73 | 0.73 | 0.75 | 0.75 |
| Total | 10.73 | 10.73 | 10.75 | 10.75 |

| Finance Department - Total | | | | | | |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 757,880 | \$ 793,841 | \$ 735,577 | \$ 763,822 | \$ 864,385 | \$ 893,900 |
| Retirement | 106,074 | 111,115 | 101,439 | 106,903 | 119,336 | 125,200 |
| Fringe benefits | 135,077 | 164,718 | 132,571 | 129,887 | 164,163 | 190,100 |
| Total Personal Services | 999,031 | 1,069,674 | 969,587 | 1,000,612 | 1,147,884 | 1,209,200 |
| Materials and supplies | 11,451 | 3,966 | 8,217 | 5,461 | 3,644 | 18,600 |
| Rents and leases | - | - | 600 | - | 600 | - |
| Utilities | 1,646 | 1,566 | 620 | 617 | 663 | 2,000 |
| Maintenance and repairs | 53,218 | 21,531 | 22,984 | 22,653 | 6,476 | 27,000 |
| Professional development | 16,836 | 4,666 | 5,063 | 10,487 | 13,924 | 21,400 |
| Consulting services | 151,733 | 151,391 | 114,888 | 120,823 | 183,756 | 175,000 |
| Payment for services | 42,379 | 5,129 | 6,585 | 3,114 | 7,391 | 10,500 |
| Miscellaneous expenditures | 111,116 | 69,216 | 49,668 | 41,090 | 40,234 | 79,500 |
| Total Supplies and Services | 388,379 | 257,465 | 208,625 | 204,245 | 256,688 | 334,000 |
| Grand Total | \$ 1,387,410 | \$ 1,327,139 | \$ 1,178,212 | \$ 1,204,857 | \$ 1,404,572 | \$ 1,543,200 |

Finance Department (including Clerk of Court) - General Fund

| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 757,880 | \$ 780,915 | \$ 735,577 | \$ 763,822 | \$ 864,385 | \$ 893,900 |
| Retirement | 106,074 | 109,306 | 101,439 | 106,903 | 119,336 | 125,200 |
| Fringe benefits | 135,077 | 152,983 | 132,571 | 129,887 | 164,163 | 190,100 |
| Total Personal Services | 999,031 | 1,043,204 | 969,587 | 1,000,612 | 1,147,884 | 1,209,200 |
| Materials and supplies | 3,959 | 2,347 | 4,422 | 5,461 | 2,430 | 9,000 |
| Rents and leases | - | - | 600 | - | 600 | - |
| Utilities | 1,646 | 1,566 | 620 | 617 | 663 | 2,000 |
| Maintenance and repairs | 1,114 | 614 | 312 | 905 | 2,140 | 3,000 |
| Professional development | 16,836 | 4,666 | 5,063 | 10,487 | 13,924 | 21,400 |
| Consulting services | 139,021 | 140,343 | 112,899 | 120,823 | 176,256 | 157,500 |
| Payment for services | 5,499 | 4,373 | 6,585 | 3,114 | 7,266 | 10,500 |
| Miscellaneous expenditures | 109,937 | 67,382 | 48,993 | 40,415 | 39,334 | 78,000 |
| Total Supplies and Services | 278,012 | 221,291 | 179,494 | 181,822 | 242,613 | 281,400 |
| Grand Total | \$ 1,277,043 | \$ 1,264,495 | \$ 1,149,081 | \$ 1,182,434 | \$ 1,390,497 | \$ 1,490,600 |

| Finance Department - Clerk of Court Fund | | | | | | |
|---|------------------|-----------------|-----------------|-----------------|---------------|-----------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Court fee revenue | \$ 9,118 | 5,307 | \$ 6,045 | \$ 6,178 | \$ 6,860 | \$ 8,000 |
| Total Revenues | 9,118 | 5,307 | 6,045 | 6,178 | 6,860 | 8,000 |
| Materials and supplies | 4,600 | 66 | 3,795 | - | - | 3,000 |
| Maintenance and repairs | 16,531 | 8,290 | 5,291 | 8,706 | - | 4,000 |
| Miscellaneous expenditures | 879 | 1,534 | 675 | 600 | 900 | 1,000 |
| Total Supplies and Services | 22,010 | 9,890 | 9,761 | 9,306 | 900 | 8,000 |
| Total Expenditures | \$ 22,010 | \$ 9,890 | \$ 9,761 | \$ 9,306 | \$ 900 | \$ 8,000 |

Revenues over/(under) operating expenditures \$ (12,892) \$ (4,583) \$ (3,716) \$ (3,128) \$ 5,960 \$ -

| Finance Department - Mayor's Court Computer Fund | | | | | | |
|---|------------------|-----------------|------------------|-----------------|---------------|------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Court fee revenue | \$ 9,117 | \$ 5,308 | \$ 6,045 | \$ 6,178 | \$ 6,860 | \$ 8,000 |
| Total Revenues | 9,117 | 5,308 | 6,045 | 6,178 | 6,860 | 8,000 |
| Materials and supplies | - | 65 | - | - | - | 100 |
| Maintenance and repairs | 16,336 | 8,291 | 13,046 | 8,706 | - | 12,000 |
| Miscellaneous expenditures | 300 | 300 | - | 75 | - | 500 |
| Total Supplies and Services | 16,636 | 8,656 | 13,046 | 8,781 | - | 12,600 |
| Total Expenditures | \$ 16,636 | \$ 8,656 | \$ 13,046 | \$ 8,781 | \$ - | \$ 12,600 |

Revenues over/(under) operating expenditures \$ (7,519) \$ (3,348) \$ (7,001) \$ (2,603) \$ 6,860 \$ (4,600)

Finance Department - Mayor's Court Special Project Fund

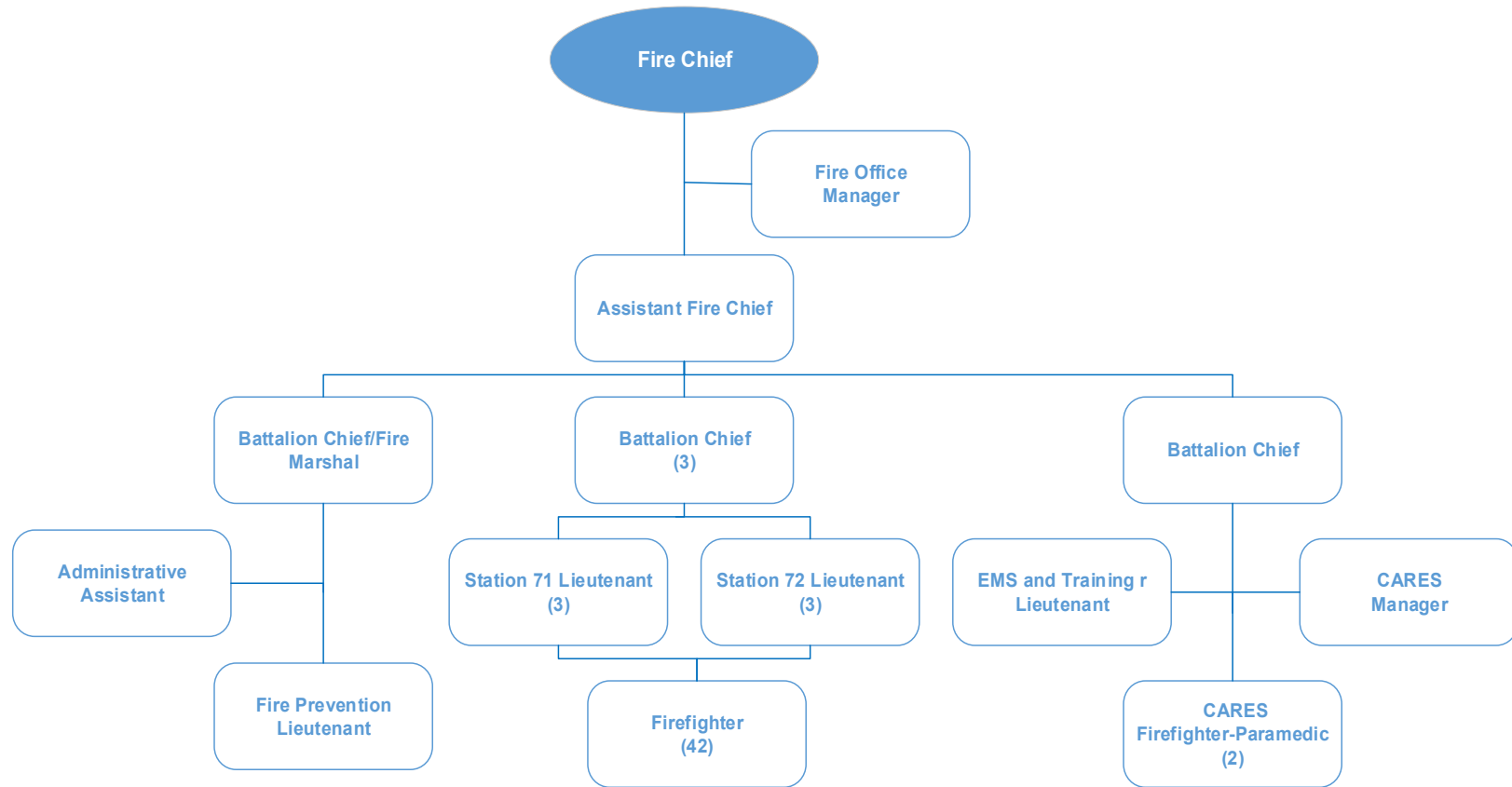
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> |
|------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|--------------------------------|
| Court fee revenue | \$ 30,463 | \$ 17,723 | \$ 20,194 | \$ 20,630 | \$ 22,923 | \$ 25,000 |
| Total Revenues | 30,463 | 17,723 | 20,194 | 20,630 | 22,923 | 25,000 |
| Materials and supplies | 2,892 | 1,215 | - | - | - | 1,500 |
| Maintenance and repairs | 19,237 | 4,336 | 4,335 | 4,336 | 4,336 | 8,000 |
| Consulting services | 12,712 | 11,048 | 1,989 | - | 4,200 | 10,000 |
| Payment for services | 36,880 | 756 | - | - | 125 | - |
| Total Supplies and Services | 71,721 | 17,355 | 6,324 | 4,336 | 8,661 | 19,500 |
| Total Expenditures | \$ 71,721 | \$ 17,355 | \$ 6,324 | \$ 4,336 | \$ 8,661 | \$ 19,500 |

Revenues over/(under)
operating expenditures \$ (41,258) \$ 368 \$ 13,870 \$ 16,294 \$ 14,262 \$ 5,500

| Finance Department - Local Coronavirus Fund | | | | | | |
|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|
| | <u>2019</u> <u>Actual</u> | <u>2020</u> <u>Actual</u> | <u>2021</u> <u>Actual</u> | <u>2022</u> <u>Actual</u> | <u>2023</u> <u>Actual</u> | <u>2024</u> <u>Adopted</u> |
| 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 | \$ - | \$ - | \$ - | \$ - |

| Finance Department - OneOhio Opioid Fund | | | | | | |
|--|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|
| | <u>2019</u> <u>Actual</u> | <u>2020</u> <u>Actual</u> | <u>2021</u> <u>Actual</u> | <u>2022</u> <u>Actual</u> | <u>2023</u> <u>Actual</u> | <u>2024</u> <u>Adopted</u> |
| Materials and supplies | \$ - | \$ - | \$ - | \$ - | \$ 1,214 | \$ 5,000 |
| Consulting services | - | - | - | - | 3,300 | 7,500 |
| Total Supplies and Services | - | - | - | - | 4,514 | 12,500 |
| Grand Total | \$ - | \$ - | \$ - | \$ - | \$ 4,514 | \$ 12,500 |

FIRE DIVISION



Authorized Personnel

| Authorized Personnel | 2021 | 2022 | 2023 | 2024 |
|----------------------|--------------|--------------|--------------|--------------|
| Full-Time Budgeted | 58.00 | 59.00 | 59.00 | 62.00 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 58.00 | 59.00 | 59.00 | 62.00 |

| Fire Division - Total | | | | | | |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 6,198,237 | \$ 6,298,061 | \$ 6,636,138 | \$ 6,737,511 | \$ 6,851,305 | \$ 7,675,900 |
| Retirement | 1,413,704 | 1,433,886 | 1,521,982 | 1,551,872 | 1,578,375 | 1,821,100 |
| Fringe benefits | 915,904 | 952,951 | 963,249 | 990,471 | 1,229,139 | 1,471,800 |
| Total Personal Services | 8,527,845 | 8,684,898 | 9,121,369 | 9,279,854 | 9,658,819 | 10,968,800 |
| Materials and supplies | 118,159 | 160,136 | 181,278 | 187,293 | 208,934 | 251,000 |
| Non-capital assets | 72,749 | 54,884 | 12,378 | 6,495 | 5,969 | 35,000 |
| Uniforms and clothing | 64,335 | 50,071 | 57,399 | 79,003 | 93,480 | 148,000 |
| Rents and leases | 41,020 | 45,869 | 43,378 | 40,953 | 32,319 | 46,500 |
| Utilities | 11,968 | 14,180 | 17,442 | 17,613 | 21,800 | 15,000 |
| Maintenance and repairs | 24,828 | 35,302 | 30,247 | 19,643 | 16,017 | 50,000 |
| Professional development | 34,791 | 28,094 | 27,894 | 49,626 | 66,595 | 87,000 |
| Consulting services | 92,722 | 48,854 | 54,929 | 188,494 | 55,408 | 137,000 |
| Payment for services | 37,806 | 38,124 | 36,703 | 32,600 | 31,712 | 73,000 |
| Miscellaneous expenditures | 4,732 | 363 | 1,656 | 866 | 1,628 | 3,000 |
| Total Supplies and Services | 503,110 | 475,877 | 463,304 | 622,586 | 533,862 | 845,500 |
| Grand Total | \$ 9,030,955 | \$ 9,160,775 | \$ 9,584,673 | \$ 9,902,440 | \$ 10,192,681 | \$ 11,814,300 |

| Fire Division - General Fund | | | | | | |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | Actual | Actual | Actual | Actual | Actual | Adopted |
| Salaries and wages | \$ 6,198,237 | \$ 5,191,873 | \$ 6,636,138 | \$ 6,737,511 | \$ 6,851,305 | \$ 7,675,900 |
| Retirement | 1,413,704 | 1,171,985 | 1,521,982 | 1,551,872 | 1,578,375 | 1,821,100 |
| Fringe benefits | 915,904 | 774,772 | 963,249 | 990,471 | 1,229,139 | 1,471,800 |
| Total Personal Services | 8,527,845 | 7,138,630 | 9,121,369 | 9,279,854 | 9,658,819 | 10,968,800 |
| Materials and supplies | 46,809 | 57,845 | 88,763 | 89,870 | 114,002 | 166,000 |
| Non-capital assets | 11,555 | 4,975 | - | 6,495 | 5,969 | 35,000 |
| Uniforms and clothing | 60,180 | 48,639 | 57,399 | 79,003 | 93,480 | 148,000 |
| Rents and leases | 41,020 | 45,869 | 43,378 | 40,953 | 32,319 | 46,500 |
| Utilities | 11,968 | 14,180 | 17,442 | 17,613 | 21,800 | 15,000 |
| Maintenance and repairs | 20,186 | 32,718 | 30,247 | 18,243 | 16,017 | 45,000 |
| Professional development | 34,791 | 28,094 | 27,839 | 49,626 | 66,595 | 87,000 |
| Consulting services | 92,722 | 48,854 | 54,929 | 188,494 | 55,408 | 137,000 |
| Payment for services | 3,708 | 4,251 | 8,616 | 3,859 | 1,314 | 18,000 |
| Miscellaneous expenditures | 4,732 | 363 | 1,631 | 866 | 1,628 | 3,000 |
| Total Supplies and Services | 327,671 | 285,788 | 330,244 | 495,022 | 408,532 | 700,500 |
| Grand Total | \$ 8,855,516 | \$ 7,424,418 | \$ 9,451,613 | \$ 9,774,876 | \$ 10,067,351 | \$ 11,669,300 |

| Fire Division - EMS Billing Fund | | | | | | |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> |
| EMS revenue | \$ 692,623 | \$ 568,186 | \$ 638,605 | \$ 673,328 | \$ 666,640 | \$ 625,000 |
| Total Revenues | 692,623 | 568,186 | 638,605 | 673,328 | 666,640 | 625,000 |
| Materials and supplies | 71,350 | 70,993 | 92,515 | 97,423 | 94,932 | 85,000 |
| Non-capital assets | 61,194 | 49,909 | 12,378 | - | - | - |
| Uniforms and clothing | 4,155 | - | - | - | - | - |
| Maintenance and repairs | 4,642 | 2,584 | - | 1,400 | - | 5,000 |
| Payment for services | 34,098 | 33,873 | 28,087 | 28,741 | 30,398 | 55,000 |
| Miscellaneous expenditures | - | - | 25 | - | - | - |
| Total Supplies and Services | 175,439 | 157,359 | 133,060 | 127,564 | 125,330 | 145,000 |
| Total Expenditures | \$ 175,439 | \$ 157,359 | \$ 133,060 | \$ 127,564 | \$ 125,330 | \$ 145,000 |

Revenues over/(under) operating expenditures \$ 517,184 \$ 410,827 \$ 505,545 \$ 545,764 \$ 541,310 \$ 480,000

| Fire Division - Local Coronavirus Fund | | | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> |
| 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

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

- Leave bank payouts
- 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.



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

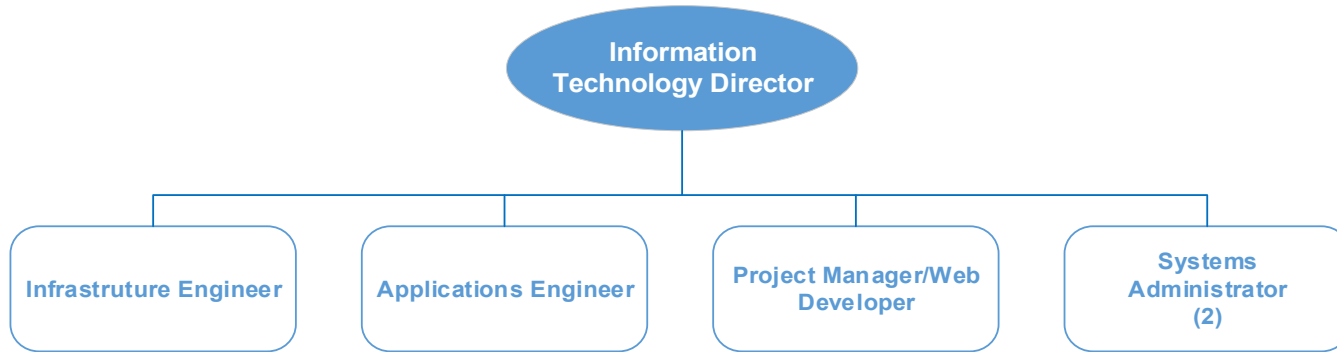
| General Administration - Total | | | | | | |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 357,786 | \$ 343,495 | \$ 488,785 | \$ 460,192 | \$ 316,509 | \$ 609,200 |
| Retirement | 5,998 | 987 | 7,590 | 10,143 | - | 10,000 |
| Fringe benefits | 9,264 | 9,247 | 15,134 | 12,642 | 242,734 | 16,800 |
| Total Personal Services | 373,048 | 353,729 | 511,509 | 482,977 | 559,243 | 636,000 |
| Materials and supplies | 286,064 | 180,662 | 208,884 | 412,257 | 356,000 | 412,000 |
| Rents and leases | 8,696 | 8,688 | 6,609 | 15,637 | 5,688 | 12,000 |
| Maintenance and repairs | 14,325 | 9,054 | 7,833 | 8,288 | 7,391 | 15,000 |
| Professional development | 58,496 | 43,701 | 52,171 | 29,981 | 70,609 | 65,000 |
| Consulting services | 374,229 | 35,694 | 57,524 | 646 | 42 | 50,000 |
| Payment for services | 975,742 | 973,048 | 1,121,745 | 1,366,316 | 1,340,204 | 1,700,000 |
| Miscellaneous expenditures | 524,246 | 473,758 | 450,108 | 502,694 | 661,147 | 600,000 |
| Total Supplies and Services | 2,241,798 | 1,724,605 | 1,904,874 | 2,335,819 | 2,441,081 | 2,854,000 |
| Land and buildings | - | 642,693 | 42,494 | - | - | - |
| Grand Total | \$ 2,614,846 | \$ 2,721,027 | \$ 2,458,877 | \$ 2,818,796 | \$ 3,000,324 | \$ 3,490,000 |

| General Administration - General Fund | | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 357,786 | \$ 336,983 | \$ 488,785 | \$ 460,192 | \$ 316,509 | \$ 609,200 |
| Retirement | 5,998 | 860 | 7,590 | 10,143 | - | 10,000 |
| Fringe benefits | 9,264 | 9,068 | 15,134 | 12,642 | 242,734 | 16,800 |
| Total Personal Services | 373,048 | 346,911 | 511,509 | 482,977 | 559,243 | 636,000 |
| Materials and supplies | 286,064 | 179,632 | 208,884 | 412,257 | 356,000 | 412,000 |
| Uniforms and clothing | - | - | - | - | - | - |
| Rents and leases | 8,696 | 8,688 | 6,609 | 15,637 | 5,688 | 12,000 |
| Maintenance and repairs | 14,325 | 9,054 | 7,833 | 8,288 | 7,391 | 15,000 |
| Professional development | 58,496 | 43,701 | 52,171 | 29,981 | 70,609 | 65,000 |
| Consulting services | 374,229 | 35,694 | 57,524 | 646 | 42 | 50,000 |
| Payment for services | 975,742 | 973,048 | 1,121,745 | 1,366,316 | 1,340,204 | 1,700,000 |
| Miscellaneous expenditures | 524,246 | 456,608 | 450,108 | 502,694 | 661,147 | 600,000 |
| Total Supplies and Services | 2,241,798 | 1,706,425 | 1,904,874 | 2,335,819 | 2,441,081 | 2,854,000 |
| Land and buildings | - | 642,693 | 42,494 | - | - | - |
| Grand Total | \$ 2,614,846 | \$ 2,696,029 | \$ 2,458,877 | \$ 2,818,796 | \$ 3,000,324 | \$ 3,490,000 |

General Administration - Local Coronavirus Fund

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

INFORMATION TECHNOLOGY



Authorized Personnel

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

| Information Technology - Total | | | | | | |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 406,626 | \$ 419,583 | \$ 416,165 | \$ 442,702 | \$ 536,306 | \$ 582,300 |
| Retirement | 56,676 | 58,490 | 55,898 | 61,790 | 74,786 | 81,500 |
| Fringe benefits | 84,230 | 90,738 | 82,522 | 81,177 | 102,877 | 121,100 |
| Total Personal Services | 547,532 | 568,811 | 554,585 | 585,669 | 713,969 | 784,900 |
| Materials and supplies | 63,705 | 121,177 | 84,500 | 73,020 | 116,100 | 85,000 |
| Non-capital assets | 104,444 | 39,288 | 82,962 | 99,277 | 49,637 | 118,000 |
| Utilities | 17,455 | 20,230 | 18,398 | 25,390 | 20,998 | 55,800 |
| Maintenance and repairs | 635,432 | 657,123 | 606,769 | 735,267 | 772,394 | 920,000 |
| Professional development | 14,843 | 12,861 | 8,574 | 9,533 | 10,437 | 18,000 |
| Consulting services | 19,360 | 23,613 | 12,400 | 25,134 | 7,200 | 10,000 |
| Payment for services | 268 | 42,109 | 1,928 | 3,217 | 3,007 | 11,500 |
| Miscellaneous expenditures | 2,195 | - | - | 1,901 | 1,965 | 3,000 |
| Total Supplies and Services | 857,702 | 916,401 | 815,531 | 972,739 | 981,738 | 1,221,300 |
| Grand Total | \$ 1,405,234 | \$ 1,485,212 | \$ 1,370,116 | \$ 1,558,408 | \$ 1,695,707 | \$ 2,006,200 |

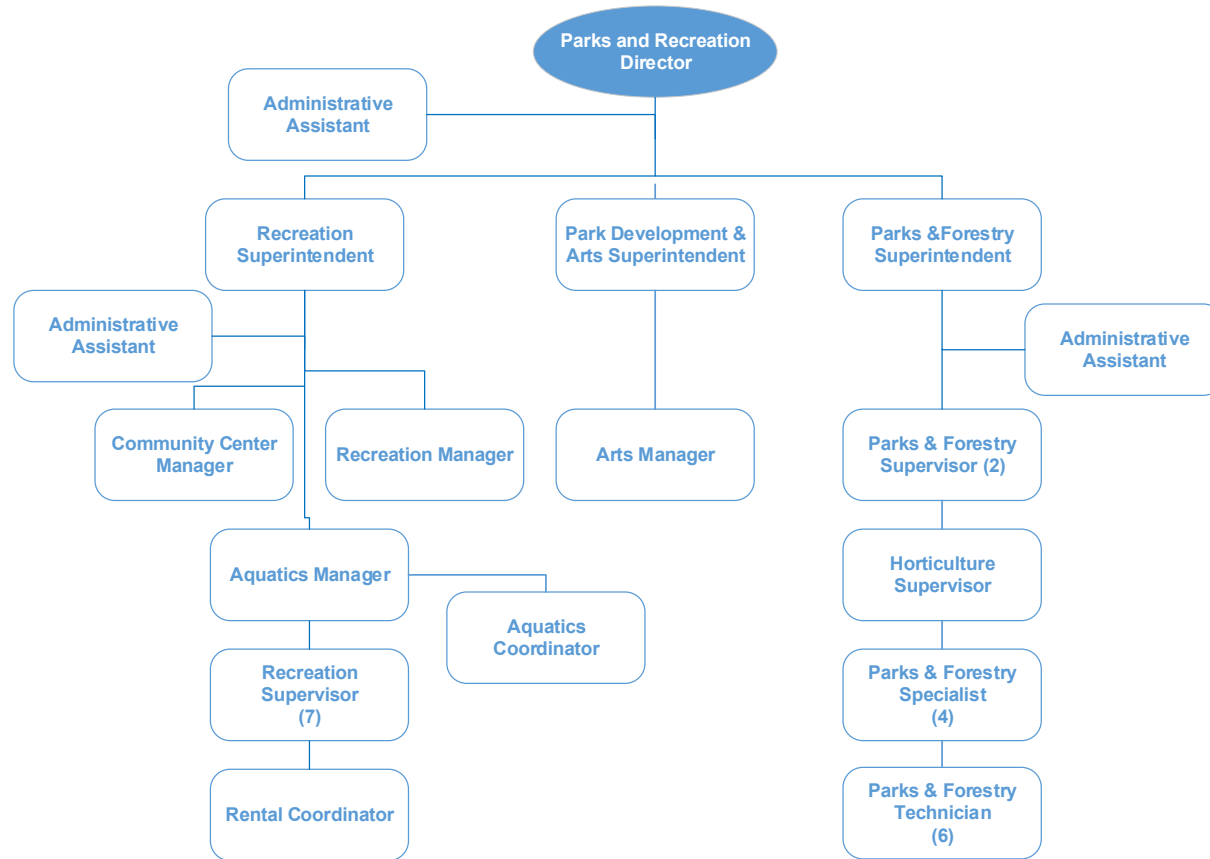
| Information Technology - General Fund | | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 389,618 | \$ 402,067 | \$ 398,653 | \$ 442,702 | \$ 536,306 | \$ 582,300 |
| Retirement | 54,295 | 56,038 | 53,446 | 61,790 | 74,786 | 81,500 |
| Fringe benefits | 80,164 | 86,425 | 78,107 | 81,177 | 102,877 | 121,100 |
| Total Personal Services | 524,077 | 544,530 | 530,206 | 585,669 | 713,969 | 784,900 |
| Materials and supplies | 63,705 | 75,846 | 84,500 | 73,020 | 116,100 | 85,000 |
| Non-capital assets | 34,020 | 4,429 | 27,580 | - | - | 43,000 |
| Utilities | 17,455 | 20,230 | 18,398 | 25,390 | 20,998 | 55,800 |
| Maintenance and repairs | 635,432 | 657,123 | 606,769 | 735,267 | 772,394 | 920,000 |
| Professional development | 14,843 | 12,861 | 8,574 | 9,533 | 10,437 | 18,000 |
| Consulting services | 19,360 | 23,613 | 12,400 | 25,134 | 7,200 | 10,000 |
| Payment for services | 268 | - | 1,928 | 3,217 | 3,007 | 11,500 |
| Miscellaneous expenditures | 2,195 | - | - | 1,901 | 1,965 | 3,000 |
| Total Supplies and Services | 787,278 | 794,102 | 760,149 | 873,462 | 932,101 | 1,146,300 |
| Grand Total | \$ 1,311,355 | \$ 1,338,632 | \$ 1,290,355 | \$ 1,459,131 | \$ 1,646,070 | \$ 1,931,200 |

| Information Technology Division - Technology Fund | | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Revenues: | | | | | | |
| Cellular Tower Rental Fees | \$ 166,044 | \$ 122,018 | \$ 130,733 | \$ 129,182 | \$ 131,641 | \$ 122,000 |
| Total Revenues | 166,044 | 122,018 | 130,733 | 129,182 | 131,641 | 122,000 |
| Non-capital assets | 70,424 | 34,859 | 55,382 | 99,277 | 49,637 | 75,000 |
| Total Supplies and Services | 70,424 | 34,859 | 55,382 | 99,277 | 49,637 | 75,000 |
| Grand Total | \$ 70,424 | \$ 34,859 | \$ 55,382 | \$ 99,277 | \$ 49,637 | \$ 75,000 |

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

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

PARKS AND RECREATION



* Note: Part-time personnel do not appear on the org chart.

Authorized Personnel

| Authorized Personnel | 2021 | 2022 | 2023 | 2024 |
|----------------------|--------------|--------------|--------------|--------------|
| Full-Time Budgeted | 27.00 | 28.00 | 29.00 | 33.00 |
| FTE | 34.24 | 35.30 | 34.46 | 33.59 |
| Total | 61.24 | 61.24 | 63.46 | 66.59 |

| Parks and Recreation Division - Total | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | Actual | Actual | Actual | Actual | Actual | Adopted |
| Salaries and wages | \$ 2,457,242 | \$ 2,165,590 | \$ 2,528,971 | \$ 2,767,584 | \$ 2,999,832 | \$ 3,496,700 |
| Retirement | 336,636 | 273,970 | 307,799 | 383,365 | 422,020 | 489,500 |
| Fringe benefits | 370,717 | 408,485 | 454,062 | 415,474 | 461,482 | 653,600 |
| Total Personal Services | 3,164,595 | 2,848,045 | 3,290,832 | 3,566,423 | 3,883,334 | 4,639,800 |
| Materials and supplies | 259,457 | 213,170 | 324,977 | 395,750 | 475,026 | 618,700 |
| Non-capital assets | 5,018 | 57,025 | 30,954 | 37,261 | 24,284 | 48,400 |
| Uniforms and clothing | 19,074 | 11,207 | 13,437 | 24,677 | 21,686 | 27,100 |
| Rents and leases | 71,313 | 53,134 | 60,703 | 63,069 | 78,099 | 105,200 |
| Utilities | 110,006 | 91,201 | 110,949 | 153,579 | 134,762 | 149,000 |
| Maintenance and repairs | 429,427 | 446,203 | 431,862 | 505,310 | 586,942 | 589,400 |
| Professional development | 47,830 | 21,979 | 30,586 | 38,335 | 58,273 | 56,300 |
| Consulting services | 571,752 | 179,988 | 307,818 | 506,363 | 481,966 | 580,100 |
| Payment for services | 122,137 | 123,094 | 93,090 | 136,358 | 166,179 | 169,800 |
| Miscellaneous expenditures | 38,457 | 22,048 | 29,266 | 31,705 | 56,438 | 48,200 |
| Total Supplies and Services | 1,674,471 | 1,219,049 | 1,433,642 | 1,892,407 | 2,083,655 | 2,392,200 |
| Grand Total | \$ 4,839,066 | \$ 4,067,094 | \$ 4,724,474 | \$ 5,458,830 | \$ 5,966,989 | \$ 7,032,000 |

| Parks and Recreation Division - General Fund | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | Actual | Actual | Actual | Actual | Actual | Adopted |
| Charges for services | \$ 1,174,678 | \$ 464,990 | \$ 1,045,024 | \$ 1,604,009 | \$ 1,646,368 | \$ 1,713,500 |
| Miscellaneous (grants) | 17,073 | 18,761 | 15,418 | 15,000 | - | 19,000 |
| Total Revenues | 1,191,751 | 483,751 | 1,060,442 | 1,619,009 | 1,646,368 | 1,732,500 |
| Salaries and wages | 1,935,700 | 1,799,803 | 1,997,476 | 2,250,541 | 2,406,439 | 2,818,800 |
| Retirement | 263,841 | 245,508 | 273,144 | 311,077 | 339,205 | 394,600 |
| Fringe benefits | 344,084 | 362,940 | 378,015 | 388,273 | 437,746 | 600,500 |
| Total Personal Services | 2,543,625 | 2,408,251 | 2,648,635 | 2,949,891 | 3,183,390 | 3,813,900 |
| Materials and supplies | 193,962 | 155,959 | 253,382 | 289,641 | 384,258 | 538,700 |
| Non-capital assets | - | 3,489 | 23,975 | 37,261 | 24,284 | 30,800 |
| Uniforms and clothing | 16,770 | 9,429 | 13,437 | 22,484 | 18,920 | 22,600 |
| Rents and leases | 65,802 | 49,183 | 59,649 | 63,069 | 75,374 | 105,200 |
| Utilities | 17,181 | 9,806 | 21,913 | 23,827 | 21,059 | 19,000 |
| Maintenance and repairs | 404,509 | 425,060 | 410,728 | 462,093 | 487,103 | 544,400 |
| Professional development | 44,262 | 21,158 | 29,977 | 38,330 | 52,785 | 49,800 |
| Consulting services | 486,350 | 151,460 | 226,050 | 464,291 | 433,020 | 520,100 |
| Payment for services | 90,244 | 97,149 | 64,736 | 113,386 | 139,535 | 144,800 |
| Miscellaneous expenditures | 34,736 | 19,411 | 23,479 | 29,869 | 54,576 | 45,200 |
| Total Supplies and Services | 1,353,816 | 942,104 | 1,127,326 | 1,544,251 | 1,690,914 | 2,020,600 |
| Grand Total | \$ 3,897,441 | \$ 3,350,355 | \$ 3,775,961 | \$ 4,494,142 | \$ 4,874,304 | \$ 5,834,500 |

Revenues over/(under) operating expenditures \$ (2,705,690) \$ (2,866,604) \$ (2,715,519) \$ (2,875,133) \$ (3,227,936) \$ (4,102,000)

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

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

Parks and Recreation Division - Tree Planting Fund

| | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Adopted |
|------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|
| Tree planting donation | \$ 24,147 | \$ 11,045 | \$ 20,396 | \$ 24,550 | \$ 11,800 | \$ 15,000 |
| Miscellaneous (grants) | - | - | - | 19,815 | 13,790 | - |
| Total Revenues | 24,147 | 11,045 | 20,396 | 44,365 | 25,590 | 15,000 |
| Materials and supplies | 22,758 | 9,266 | 18,438 | 42,680 | 14,087 | 10,000 |
| Maintenance and repairs | 700 | 2,116 | 1,562 | 18,919 | 45,840 | 5,000 |
| Total Supplies and Services | 23,458 | 11,382 | 20,000 | 61,599 | 59,927 | 15,000 |
| Total Expenditures | \$ 23,458 | \$ 11,382 | \$ 20,000 | \$ 61,599 | \$ 59,927 | \$ 15,000 |

Revenues over/(under)
operating expenditures \$ 689 \$ (337) \$ 396 \$ (17,234) \$ (34,337) \$ -

Parks and Recreation Division - Swimming Pool Fund

| | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Adopted |
|------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|
| Charges for services | \$ 791,691 | \$ 198,722 | \$ 769,722 | \$ 899,990 | \$ 975,731 | \$ 1,013,800 |
| Total Revenues | 791,691 | 198,722 | 769,722 | 899,990 | 975,731 | 1,013,800 |
| Salaries and wages | 443,097 | 247,683 | 408,480 | 463,614 | 543,974 | 588,700 |
| Retirement | 61,846 | 12,899 | 17,466 | 64,808 | 75,897 | 82,400 |
| Fringe benefits | 17,902 | 34,635 | 57,179 | 25,751 | 22,400 | 27,000 |
| Total Personal Services | 522,845 | 295,217 | 483,125 | 554,173 | 642,271 | 698,100 |
| Materials and supplies | 38,670 | 35,522 | 48,794 | 63,429 | 76,681 | 70,000 |
| Non-capital assets | 5,018 | 53,536 | 6,979 | - | - | 17,600 |
| Uniforms and clothing | 2,304 | 1,778 | - | 2,193 | 2,766 | 4,500 |
| Rents and leases | - | - | - | - | 2,725 | - |
| Utilities | 92,825 | 81,395 | 89,036 | 129,752 | 113,703 | 130,000 |
| Maintenance and repairs | 24,218 | 17,721 | 19,572 | 24,298 | 53,999 | 40,000 |
| Professional development | 2,747 | 281 | 244 | 5 | 5,488 | 6,500 |
| Consulting services | 43,859 | 2,442 | 44,347 | 42,072 | 48,946 | 60,000 |
| Payment for services | 23,805 | 14,364 | 18,496 | 22,972 | 26,644 | 25,000 |
| Miscellaneous expenditures | 3,208 | 1,578 | 4,407 | 1,836 | 1,862 | 3,000 |
| Total Supplies and Services | 236,654 | 208,617 | 231,875 | 286,557 | 332,814 | 356,600 |
| Grand Total | \$ 759,499 | \$ 503,834 | \$ 715,000 | \$ 840,730 | \$ 975,085 | \$ 1,054,700 |

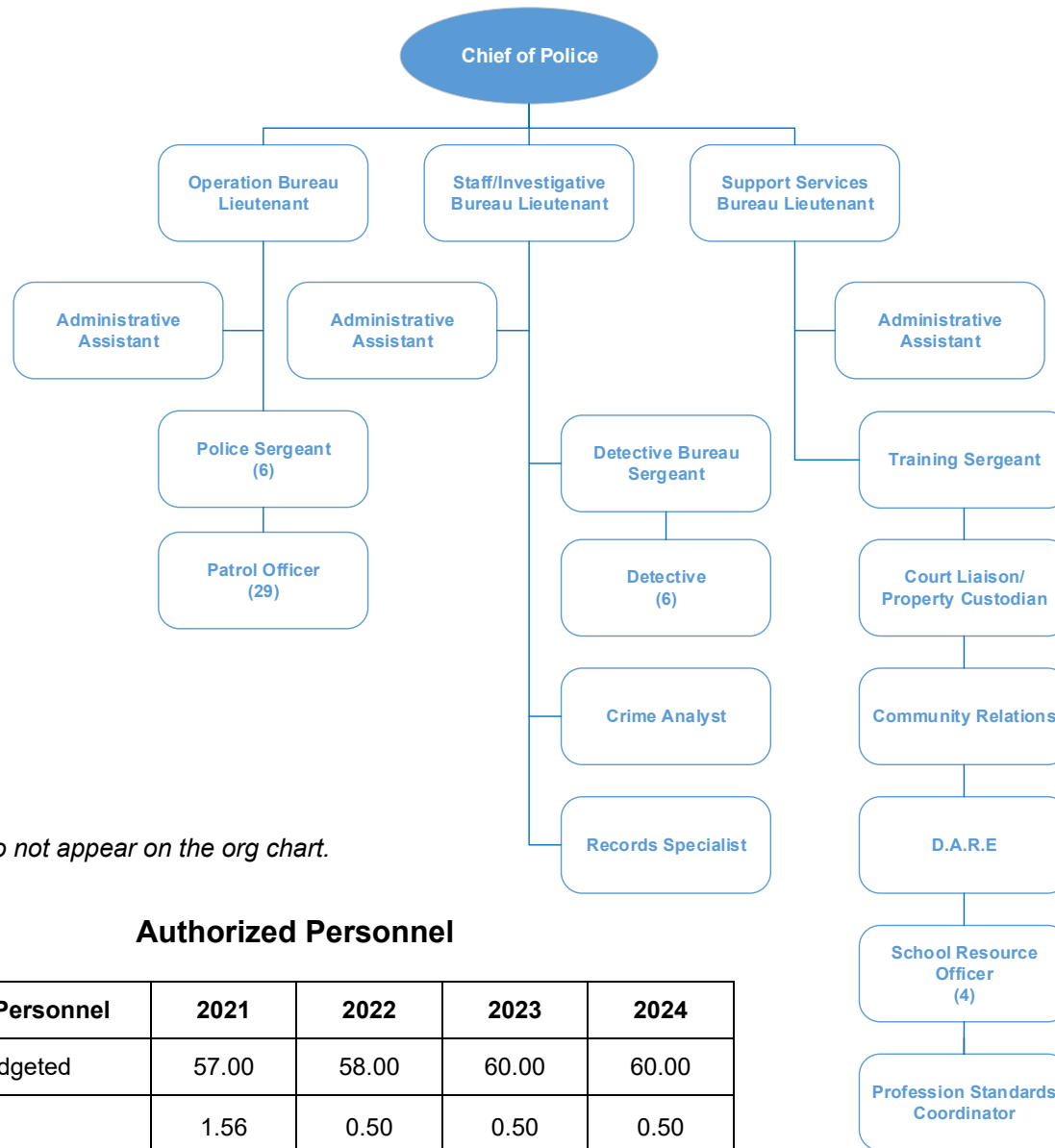
Revenues over/(under) operating expenditures \$ 32,192 \$ (305,112) \$ 54,722 \$ 59,260 \$ 646 \$ (40,900)

| Parks and Recreation Division - Capital | | | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> |
| Salaries and wages | \$ 20,272 | \$ 30,462 | \$ 61,306 | \$ 53,429 | \$ 49,419 | \$ 89,200 |
| Retirement | 2,838 | 4,265 | 8,583 | 7,480 | 6,918 | 12,500 |
| Fringe benefits | 553 | 829 | 1,610 | 1,450 | 1,336 | 26,100 |
| Total Personal Services | 23,663 | 35,556 | 71,499 | 62,359 | 57,673 | 127,800 |
| Grand Total | \$ 23,663 | \$ 35,556 | \$ 71,499 | \$ 62,359 | \$ 57,673 | \$ 127,800 |

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



POLICE DIVISION



* Note: Part-time personnel do not appear on the org chart.

Authorized Personnel

| Authorized Personnel | 2021 | 2022 | 2023 | 2024 |
|----------------------|--------------|--------------|--------------|--------------|
| Full-Time Budgeted | 57.00 | 58.00 | 60.00 | 60.00 |
| FTE | 1.56 | 0.50 | 0.50 | 0.50 |
| Total | 58.16 | 58.50 | 60.50 | 60.50 |

| Police Division -Total | | | | | | |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | Actual | Actual | Actual | Actual | Actual | Adopted |
| Salaries and wages | \$ 5,726,471 | \$ 5,927,255 | \$ 6,138,177 | \$ 5,992,187 | \$ 6,674,357 | \$ 7,185,700 |
| Retirement | 1,058,416 | 1,121,603 | 1,105,625 | 1,124,675 | 1,192,266 | 1,369,000 |
| Fringe benefits | 821,604 | 892,120 | 906,534 | 914,144 | 1,102,728 | 1,311,200 |
| Total Personal Services | 7,606,491 | 7,940,978 | 8,150,336 | 8,031,006 | 8,969,351 | 9,865,900 |
| Materials and supplies | 95,984 | 57,159 | 96,896 | 80,604 | 94,615 | 158,300 |
| Non-capital assets | 94,549 | 53,395 | 45,029 | 34,672 | - | 32,000 |
| Uniforms and clothing | 93,791 | 57,955 | 78,219 | 31,380 | 65,424 | 98,900 |
| Rents and leases | 32,112 | 37,877 | 27,356 | 53,764 | 21,445 | 95,000 |
| Utilities | 27,959 | 27,452 | 28,328 | 25,245 | 35,690 | 30,000 |
| Maintenance and repairs | 20,494 | 15,031 | 8,319 | 15,370 | 17,089 | 29,400 |
| Professional development | 51,611 | 28,234 | 79,540 | 44,988 | 91,815 | 96,000 |
| Consulting services | 892,667 | 989,273 | 982,024 | 1,159,532 | 1,421,846 | 1,542,400 |
| Payment for services | 16,652 | 7,364 | 11,002 | 4,510 | 18,170 | 39,700 |
| Miscellaneous expenditures | 4,202 | 1,760 | 2,433 | 1,403 | 7,003 | 3,200 |
| Total Supplies and Services | 1,330,021 | 1,275,500 | 1,359,146 | 1,451,468 | 1,773,097 | 2,124,900 |
| Grand Total | \$ 8,936,512 | \$ 9,216,478 | \$ 9,509,482 | \$ 9,482,474 | \$ 10,742,448 | \$ 11,990,800 |

| Police Division - General Fund | | | | | | |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | Actual | Actual | Actual | Actual | Actual | Adopted |
| Salaries and wages | \$ 5,576,409 | \$ 4,753,309 | \$ 5,936,685 | \$ 5,829,310 | \$ 6,504,015 | \$ 7,007,000 |
| Retirement | 1,029,801 | 888,892 | 1,075,579 | 1,093,753 | 1,160,267 | 1,334,100 |
| Fringe benefits | 793,419 | 708,536 | 875,690 | 894,241 | 1,082,929 | 1,270,800 |
| Total Personal Services | 7,399,629 | 6,350,737 | 7,887,954 | 7,817,304 | 8,747,211 | 9,611,900 |
| Materials and supplies | 92,988 | 55,305 | 96,276 | 79,456 | 92,232 | 150,800 |
| Non-capital assets | 94,549 | 53,395 | 45,029 | 34,672 | - | 32,000 |
| Uniforms and clothing | 93,791 | 57,955 | 78,219 | 31,380 | 65,424 | 98,900 |
| Rents and leases | 22,401 | 27,571 | 22,978 | 49,255 | 15,180 | 80,000 |
| Utilities | 27,959 | 27,452 | 28,328 | 25,245 | 35,690 | 30,000 |
| Maintenance and repairs | 20,494 | 15,031 | 8,319 | 15,370 | 17,089 | 29,400 |
| Professional development | 51,611 | 28,234 | 79,540 | 44,988 | 91,815 | 96,000 |
| Consulting services | 891,032 | 989,273 | 982,024 | 1,159,532 | 1,421,846 | 1,542,400 |
| Payment for services | 16,652 | 7,364 | 11,002 | 4,510 | 18,170 | 39,700 |
| Miscellaneous expenditures | 4,202 | 1,760 | 2,433 | 1,403 | 7,003 | 3,200 |
| Total Supplies and Services | 1,315,679 | 1,263,340 | 1,354,148 | 1,445,811 | 1,764,449 | 2,102,400 |
| Grand Total | \$ 8,715,308 | \$ 7,614,077 | \$ 9,242,102 | \$ 9,263,115 | \$ 10,511,660 | \$ 11,714,300 |

| Police Division - Enforcement Education Fund | | | | | | |
|---|-----------------|---------------|---------------|---------------|---------------|-----------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | Actual | Actual | Actual | Actual | Actual | Adopted |
| Fine revenue | \$ 1,883 | \$ 1,600 | \$ 1,196 | \$ 887 | \$ 465 | \$ 2,500 |
| Total Revenues | 1,883 | 1,600 | 1,196 | 887 | 465 | 2,500 |
| Materials and supplies | 1,096 | 599 | 620 | 139 | 306 | 2,500 |
| Total Supplies and Services | 1,096 | 599 | 620 | 139 | 306 | 2,500 |
| Total Expenditures | \$ 1,096 | \$ 599 | \$ 620 | \$ 139 | \$ 306 | \$ 2,500 |

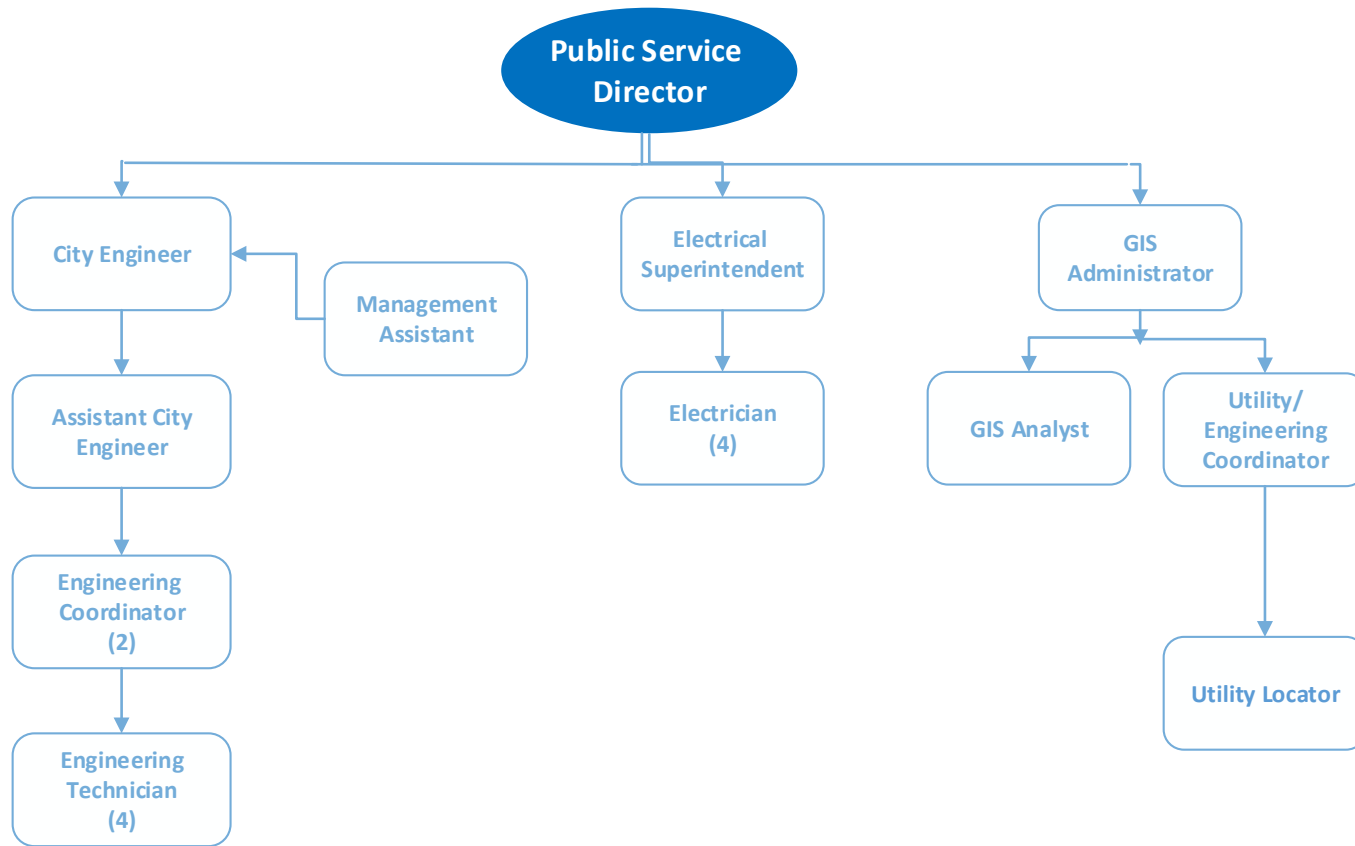
| | | | | | | | |
|-------------------------------|--------|----------|--------|--------|--------|------|--|
| Revenues over/(under) | | | | | | | |
| operating expenditures | \$ 787 | \$ 1,001 | \$ 576 | \$ 748 | \$ 159 | \$ - | |

| Police Division - Law Enforcement Fund | | | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> |
| Sale of forfeited property | \$ 120,093 | \$ 120,158 | \$ 55,705 | \$ 219,731 | \$ 134,665 | \$ 110,000 |
| Total Revenues | 120,093 | 120,158 | 55,705 | 219,731 | 134,665 | 110,000 |
| Salaries and wages | 150,062 | 122,762 | 155,737 | 162,877 | 170,342 | 178,700 |
| Retirement | 28,615 | 23,806 | 30,046 | 30,922 | 31,999 | 34,900 |
| Fringe benefits | 28,185 | 24,678 | 30,844 | 19,903 | 19,799 | 40,400 |
| Total Personal Services | 206,862 | 171,246 | 216,627 | 213,702 | 222,140 | 254,000 |
| Materials & supplies | 1,900 | 1,000 | - | 1,009 | 2,077 | 5,000 |
| Rents and leases | 9,711 | 10,306 | 4,378 | 4,509 | 6,265 | 15,000 |
| Consulting services | 1,635 | - | - | - | - | - |
| Total Supplies and Services | 13,246 | 11,306 | 4,378 | 5,518 | 8,342 | 20,000 |
| Total Expenditures | \$ 220,108 | 182,552 | \$ 221,005 | \$ 219,220 | \$ 230,482 | \$ 274,000 |

Revenues over/(under)
operating expenditures \$ (100,015) \$ (62,394) \$ (165,300) \$ 511 \$ (95,817) \$ (164,000)

| Police Division - Local Coronavirus Fund | | | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> |
| 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



* Note: Part-time personnel do not appear on the org chart.

Authorized Personnel

| Authorized Personnel | 2021 | 2022 | 2023 | 2024 |
|----------------------|--------------|--------------|--------------|--------------|
| Full-Time Budgeted | 18.00 | 18.00 | 18.00 | 19.00 |
| FTE | 1.44 | 1.44 | 1.44 | 0.96 |
| Total | 19.44 | 19.44 | 19.44 | 19.96 |

| Public Service Administration Division - Total | | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 1,262,833 | \$ 1,349,962 | \$ 1,391,724 | \$ 1,407,843 | \$ 1,465,676 | \$ 1,682,500 |
| Retirement | 176,470 | 187,944 | 194,134 | 197,047 | 204,806 | 235,500 |
| Fringe benefits | 204,899 | 223,590 | 242,774 | 259,167 | 286,471 | 385,200 |
| Total Personal Services | 1,644,202 | 1,761,496 | 1,828,632 | 1,864,057 | 1,956,953 | 2,303,200 |
| Materials and supplies | 37,476 | 58,964 | 65,022 | 45,639 | 57,300 | 121,000 |
| Non-capital assets | 139,402 | 80,520 | 191,194 | 188,890 | 84,570 | - |
| Uniforms and clothing | 4,772 | 4,454 | 5,235 | 3,287 | 2,193 | 10,500 |
| Rents and leases | 24,978 | 32,924 | 32,983 | 25,002 | 12,103 | 26,000 |
| Utilities | 129,221 | 121,048 | 149,752 | 145,313 | 179,577 | 160,000 |
| Maintenance and repairs | 58,403 | 55,684 | 102,910 | 67,284 | 83,669 | 151,000 |
| Professional development | 17,734 | 7,047 | 8,549 | 11,373 | 18,424 | 25,500 |
| Consulting services | 26,780 | 10,000 | 49,374 | 67,500 | 75,312 | 81,000 |
| Payment for services | 1,166 | 190 | 7,134 | 21,302 | 151,592 | 55,000 |
| Miscellaneous expenditures | 172 | 42 | - | 65 | 320 | 1,000 |
| Total Supplies and Services | 440,104 | 370,873 | 612,153 | 575,655 | 665,060 | 631,000 |
| Grand Total | \$ 2,084,306 | \$ 2,132,369 | \$ 2,440,785 | \$ 2,439,712 | \$ 2,622,013 | \$ 2,934,200 |

Public Service Administration Division - General Fund

| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|------------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 652,158 | \$ 681,843 | \$ 694,017 | \$ 675,348 | \$ 694,479 | \$ 724,700 |
| Retirement | 91,041 | 94,580 | 96,490 | 94,498 | 96,878 | 101,500 |
| Fringe benefits | 111,720 | 135,957 | 153,023 | 169,286 | 190,691 | 265,400 |
| Total Personal Services | 854,919 | 912,380 | 943,530 | 939,132 | 982,048 | 1,091,600 |
| Materials and supplies | 8,638 | 10,708 | 15,184 | 7,889 | 14,375 | 11,000 |
| Uniforms and clothing | 2,380 | 1,985 | 3,007 | 1,772 | 1,317 | 8,000 |
| Rents and leases | 24,289 | 32,201 | 32,224 | 24,192 | 11,266 | 25,000 |
| Utilities | 11,400 | 13,129 | 13,035 | 10,639 | 11,917 | 15,000 |
| Maintenance and repairs | - | 2,426 | - | - | 253 | 2,000 |
| Professional development | 17,242 | 5,962 | 8,489 | 11,038 | 16,874 | 20,000 |
| Consulting services | 26,780 | 10,000 | 49,374 | 67,500 | 75,312 | 76,000 |
| Payment for services | 1,065 | 60 | 540 | 685 | 150,839 | 11,000 |
| Miscellaneous expenditures | 37 | 42 | - | - | 320 | 1,000 |
| Total Supplies and Services | 91,831 | 76,513 | 121,853 | 123,715 | 282,473 | 169,000 |
| Grand Total | \$ 946,750 | \$ 988,893 | \$ 1,065,383 | \$ 1,062,847 | \$ 1,264,521 | \$ 1,260,600 |

| Public Service Administration Division - Street Maintenance and Repair Fund | | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 310,828 | \$ 272,249 | \$ 308,013 | \$ 301,101 | \$ 346,612 | \$ 360,500 |
| Retirement | 43,450 | 37,943 | 43,086 | 42,154 | 48,526 | 50,400 |
| Fringe benefits | 85,076 | 76,981 | 79,197 | 78,324 | 81,538 | 99,600 |
| Total Personal Services | 439,354 | 387,173 | 430,296 | 421,579 | 476,676 | 510,500 |
| Materials and supplies | 23,968 | 37,171 | 37,625 | 28,235 | 27,747 | 82,500 |
| Non-capital assets | 26,650 | 80,520 | 9,445 | 144,849 | 84,570 | - |
| Uniforms and clothing | 2,392 | 2,469 | 2,228 | 1,515 | 876 | 2,500 |
| Rents and leases | 689 | 723 | 759 | 810 | 837 | 1,000 |
| Utilities | 117,821 | 107,919 | 136,717 | 134,674 | 167,660 | 145,000 |
| Maintenance and repairs | 52,568 | 40,103 | 58,040 | 60,900 | 68,859 | 99,000 |
| Professional development | 492 | 1,085 | 60 | 335 | 1,550 | 5,500 |
| Consulting services | - | - | - | - | - | 5,000 |
| Payment for services | 90 | 116 | 6,535 | 20,575 | 735 | 32,000 |
| Miscellaneous expenditures | 135 | - | - | 65 | - | - |
| Total Supplies and Services | 224,805 | 270,106 | 251,409 | 391,958 | 352,834 | 372,500 |
| Grand Total | \$ 664,159 | \$ 657,279 | \$ 681,705 | \$ 813,537 | \$ 829,510 | \$ 883,000 |

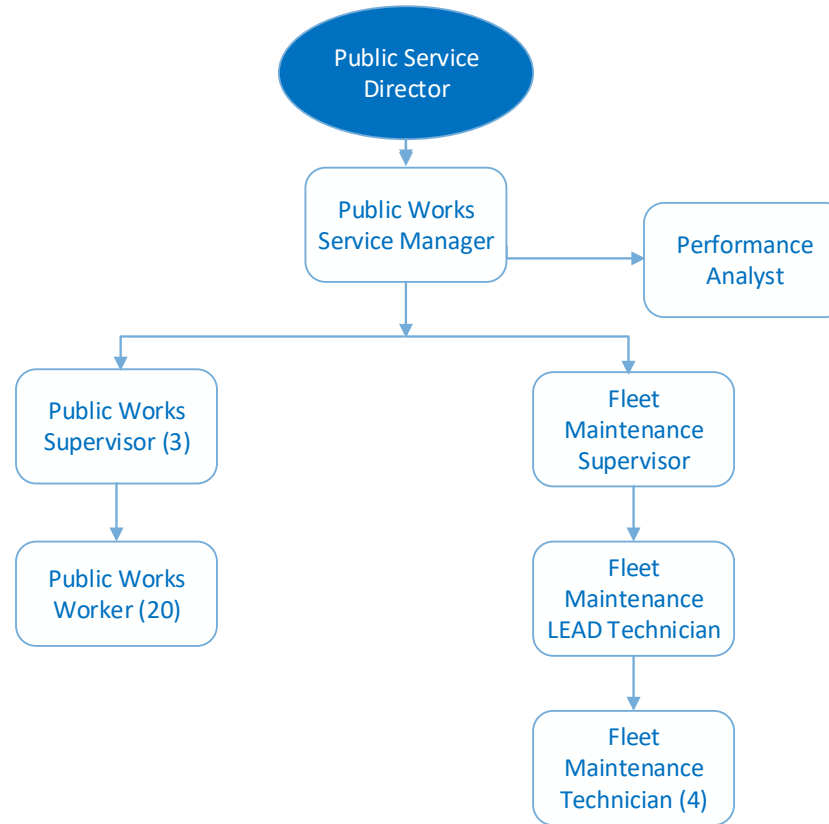
| Public Service Administration Division - Neighborhood Lighting Fund | | | | | | |
|--|-------------------|------------------|-------------------|------------------|------------------|-------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Maintenance fees | \$ 63,917 | \$ 64,384 | \$ 64,227 | \$ 63,239 | \$ 64,286 | \$ 63,000 |
| Total Revenues | 63,917 | 64,384 | 64,227 | 63,239 | 64,286 | 63,000 |
| Salaries and wages | 8,766 | 18,430 | 7,182 | 21,842 | 24,693 | 25,200 |
| Retirement | 1,227 | 2,580 | 1,006 | 3,058 | 3,457 | 3,500 |
| Fringe benefits | 200 | 396 | 175 | 467 | 3,508 | 4,500 |
| Total Personal Services | 10,193 | 21,406 | 8,363 | 25,367 | 31,658 | 33,200 |
| Materials and supplies | 4,870 | 10,960 | 12,213 | 9,515 | 15,178 | 27,500 |
| Non-capital assets | 112,752 | - | 181,749 | 44,041 | - | - |
| Maintenance and repairs | 5,835 | 13,155 | 44,870 | 6,384 | 14,557 | 50,000 |
| Payment for services | 11 | 14 | 59 | 42 | 18 | 12,000 |
| Total Supplies and Services | 123,468 | 24,129 | 238,891 | 59,982 | 29,753 | 89,500 |
| Grand Total | \$ 133,661 | \$ 45,535 | \$ 247,254 | \$ 85,349 | \$ 61,411 | \$ 122,700 |

Revenues over/(under) operating expenditures \$ (69,744) \$ 18,849 \$ (183,027) \$ (22,110) \$ 2,875 \$ (59,700)

| Public Service Administration Division - Capital | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 291,081 | \$ 359,585 | \$ 382,512 | \$ 409,552 | \$ 399,892 | \$ 572,100 |
| Retirement | 40,752 | 50,342 | 53,552 | 57,337 | 55,945 | 80,100 |
| Fringe benefits | 7,903 | 9,765 | 10,379 | 11,090 | 10,734 | 15,700 |
| Total Personal Services | 339,736 | 419,692 | 446,443 | 477,979 | 466,571 | 667,900 |
| Grand Total | \$ 339,736 | \$ 419,692 | \$ 446,443 | \$ 477,979 | \$ 466,571 | \$ 667,900 |

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

PUBLIC WORKS



* Note: Part-time personnel do not appear on the org chart.

Authorized Personnel

| Authorized Personnel | 2021 | 2022 | 2023 | 2024 |
|----------------------|--------------|--------------|--------------|--------------|
| Full-Time Budgeted | 31.00 | 31.00 | 31.00 | 31.00 |
| FTE | 1.73 | 1.73 | 1.73 | 1.73 |
| Total | 32.73 | 32.73 | 32.73 | 32.73 |

| Public Works Division - Total | | | | | | |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 1,986,178 | \$ 1,986,867 | \$ 2,003,934 | \$ 2,056,068 | \$ 2,079,870 | \$ 2,316,200 |
| Retirement | 277,693 | 277,067 | 281,132 | 288,344 | 291,199 | 324,400 |
| Fringe benefits | 448,119 | 479,429 | 465,273 | 463,710 | 506,886 | 635,100 |
| Total Personal Services | 2,711,990 | 2,743,363 | 2,750,339 | 2,808,122 | 2,877,955 | 3,275,700 |
| Materials and supplies | 756,635 | 597,420 | 642,868 | 733,929 | 811,024 | 933,000 |
| Non-capital assets | - | - | - | 11,790 | - | 20,000 |
| Uniforms and clothing | 14,759 | 14,900 | 16,857 | 19,130 | 21,680 | 17,800 |
| Rents and leases | 4,591 | 5,030 | 1,876 | - | 200 | 500 |
| Utilities | 10,071 | 11,926 | 10,504 | 12,861 | 15,725 | 15,300 |
| Maintenance and repairs | 275,015 | 466,929 | 371,101 | 500,002 | 237,773 | 579,000 |
| Professional development | 14,164 | 12,146 | 26,001 | 21,267 | 21,578 | 30,000 |
| Consulting services | 101,056 | 308,765 | 110,819 | 74,237 | 178,427 | 185,000 |
| Intra-city services | 46,450 | 35,577 | 30,627 | 59,362 | 32,881 | 47,000 |
| Payment for services | 2,907,021 | 2,900,611 | 2,867,796 | 2,906,082 | 3,772,357 | 4,086,600 |
| Miscellaneous expenditures | 5,974 | 6,444 | 2,272 | 11,021 | 2,850 | 12,600 |
| Total Supplies and Services | 4,135,736 | 4,359,748 | 4,080,721 | 4,349,681 | 5,094,495 | 5,926,800 |
| Grand Total | \$ 6,847,726 | \$ 7,103,111 | \$ 6,831,060 | \$ 7,157,803 | \$ 7,972,450 | \$ 9,202,500 |

NOTE: No wage increases have been included for the Teamster Union members for 2024 due to currently being in negotiations.

| Public Works Division - General Fund | | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 639,634 | \$ 616,990 | \$ 604,629 | \$ 642,197 | \$ 667,336 | \$ 874,000 |
| Retirement | 89,545 | 86,347 | 84,648 | 89,907 | 93,171 | 102,000 |
| Fringe benefits | 102,730 | 113,677 | 95,771 | 96,701 | 123,233 | 131,700 |
| Total Personal Services | 831,909 | 817,014 | 785,048 | 828,805 | 883,740 | 1,107,700 |
| Materials and supplies | 187,710 | 185,628 | 242,468 | 271,044 | 332,504 | 303,000 |
| Non-capital assets | - | - | - | 11,790 | - | 20,000 |
| Uniforms and clothing | 3,207 | 3,541 | 2,977 | 3,810 | 3,483 | 3,600 |
| Rents and leases | 4,591 | 4,591 | 1,876 | - | - | - |
| Utilities | 7,729 | 9,621 | 8,494 | 8,935 | 8,730 | 11,300 |
| Maintenance and repairs | 4,774 | 1,612 | 21,271 | 11,393 | 25,843 | 22,000 |
| Professional development | 6,073 | 1,627 | 12,915 | 9,374 | 7,200 | 13,500 |
| Consulting services | - | - | - | 600 | 3,383 | - |
| Payment for services | 155 | 825 | 354 | 130 | 1,286 | 600 |
| Miscellaneous expenditures | 764 | 806 | 641 | 1,029 | 1,264 | 1,500 |
| Total Supplies and Services | 215,003 | 208,251 | 290,996 | 318,105 | 383,693 | 375,500 |
| Grand Total | \$ 1,046,912 | \$ 1,025,265 | \$ 1,076,044 | \$ 1,146,910 | \$ 1,267,433 | \$ 1,483,200 |

Public Works Division - Street Maintenance and Repair Fund

| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Salaries and wages | \$ 649,095 | \$ 565,488 | \$ 622,974 | \$ 629,018 | \$ 600,833 | \$ 626,500 |
| Retirement | 91,166 | 78,590 | 87,798 | 88,586 | 84,407 | 114,600 |
| Fringe benefits | 172,441 | 194,205 | 205,780 | 179,603 | 204,934 | 243,100 |
| Total Personal Services | 912,702 | 838,283 | 916,552 | 897,207 | 890,174 | 984,200 |
| Materials and supplies | 434,851 | 328,351 | 284,123 | 318,951 | 331,444 | 420,000 |
| Uniforms and clothing | 5,997 | 7,327 | 8,017 | 6,803 | 12,834 | 8,000 |
| Utilities | 87 | - | - | 1,028 | 2,090 | 1,000 |
| Maintenance and repairs | 32,960 | 19,691 | 24,615 | 43,429 | 32,998 | 37,000 |
| Professional development | 5,858 | 3,614 | 3,268 | 7,570 | 5,390 | 7,500 |
| Payment for services | 4,636 | 4,085 | 4,658 | 3,628 | 256 | 5,000 |
| Miscellaneous expenditures | 2,032 | 5,570 | 1,608 | 512 | 1,586 | 1,000 |
| Total Supplies and Services | 486,421 | 368,638 | 326,289 | 381,921 | 386,598 | 479,500 |
| Grand Total | \$ 1,399,123 | \$ 1,206,921 | \$ 1,242,841 | \$ 1,279,128 | \$ 1,276,772 | \$ 1,463,700 |

Public Works Division - Sanitary Sewer Surcharge Fund

| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | Actual | Actual | Adopted |
| Utility fees | \$ 1,080,767 | \$ 1,209,085 | \$ 1,252,812 | \$ 1,265,821 | \$ 1,306,544 | \$ 1,175,000 |
| Total Revenues | 1,080,767 | 1,209,085 | 1,252,812 | 1,265,821 | 1,306,544 | 1,175,000 |
| Salaries and wages | 337,389 | 354,208 | 364,743 | 350,261 | 381,798 | 366,400 |
| Retirement | 46,617 | 49,235 | 51,064 | 49,017 | 53,410 | 49,000 |
| Fringe benefits | 82,028 | 87,245 | 64,043 | 71,143 | 73,096 | 118,800 |
| Total Personal Services | 466,034 | 490,688 | 479,850 | 470,421 | 508,304 | 534,200 |
| Materials and supplies | 70,507 | 58,856 | 68,351 | 84,032 | 37,971 | 75,000 |
| Uniforms and clothing | 2,872 | 2,423 | 3,508 | 4,277 | 3,460 | 3,000 |
| Rents and leases | - | 307 | - | - | - | 500 |
| Utilities | 2,255 | 2,305 | 2,010 | 2,898 | 4,905 | 3,000 |
| Maintenance and repairs | 165,113 | 206,871 | 215,035 | 223,226 | 99,332 | 300,000 |
| Professional development | 1,933 | 6,905 | 9,218 | 4,113 | 8,767 | 8,000 |
| Intra-city services | 20,590 | 15,183 | 14,076 | 24,943 | 12,888 | 20,000 |
| Payment for services | 301 | 49 | - | - | 84 | 1,000 |
| Miscellaneous expenditures | 3,125 | 68 | - | 9,480 | - | 10,000 |
| Total Supplies and Services | 266,696 | 292,967 | 312,198 | 352,969 | 167,407 | 420,500 |
| Grand Total | \$ 732,730 | \$ 783,655 | \$ 792,048 | \$ 823,390 | \$ 675,711 | \$ 954,700 |

Revenues over/(under) operating expenditures \$ 348,037 \$ 425,430 \$ 460,764 \$ 442,431 \$ 630,833 \$ 220,300

Public Works Division - Stormwater Management Fund

| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | Actual | Actual | Adopted |
| Utility fees | \$ 765,847 | \$ 764,614 | \$ 747,851 | \$ 782,084 | \$ 757,165 | \$ 753,000 |
| Total Revenues | 765,847 | 764,614 | 747,851 | 782,084 | 757,165 | 753,000 |
| Salaries and wages | 264,354 | 242,581 | 301,035 | 346,544 | 343,061 | 343,700 |
| Retirement | 36,985 | 33,891 | 42,145 | 48,507 | 48,053 | 36,500 |
| Fringe benefits | 37,344 | 38,754 | 55,822 | 71,910 | 55,479 | 86,100 |
| Total Personal Services | 338,683 | 315,226 | 399,002 | 466,961 | 446,593 | 466,300 |
| Materials and supplies | 16,108 | 6,324 | 11,801 | 6,582 | 8,934 | 15,000 |
| Uniforms and clothing | 1,680 | 811 | 1,310 | 1,998 | 1,171 | 2,100 |
| Rents and leases | - | 132 | - | - | - | - |
| Maintenance and repairs | 34,406 | 109,775 | 30,467 | 39,240 | - | 100,000 |
| Professional development | 300 | - | 600 | 210 | 71 | 1,000 |
| Consulting services | 64,851 | 85,177 | 78,110 | 73,637 | 115,014 | 110,000 |
| Intra-city services | 16,776 | 9,857 | 11,996 | 23,847 | 10,884 | 15,000 |
| Payment for services | 25,694 | 21,536 | 21,872 | 30,011 | 26,099 | 25,000 |
| Total Supplies and Services | 159,815 | 233,612 | 156,179 | 175,525 | 162,173 | 268,100 |
| Grand Total | \$ 498,498 | \$ 548,838 | \$ 555,181 | \$ 642,486 | \$ 608,766 | \$ 734,400 |

| | | | | | | |
|-------------------------------|------------|------------|------------|------------|------------|-----------|
| Revenues over/(under) | | | | | | |
| operating expenditures | \$ 267,349 | \$ 215,776 | \$ 192,670 | \$ 139,598 | \$ 148,399 | \$ 18,600 |

| Public Works Division - Water Surcharge Fund | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | Actual | Actual | Actual | Actual | Actual | Adopted |
| Utility fees | \$ 656,119 | \$ 789,904 | \$ 809,797 | \$ 782,588 | \$ 839,092 | \$ 792,000 |
| Total Revenues | 656,119 | 789,904 | 809,797 | 782,588 | 839,092 | 792,000 |
| Salaries and wages | 95,706 | 73,665 | 110,553 | 88,048 | 86,842 | 76,800 |
| Retirement | 13,380 | 10,255 | 15,477 | 12,327 | 12,158 | 18,300 |
| Fringe benefits | 53,576 | 41,865 | 43,857 | 44,353 | 50,144 | 51,000 |
| Total Personal Services | 162,662 | 125,785 | 169,887 | 144,728 | 149,144 | 146,100 |
| Materials and supplies | 47,459 | 12,960 | 36,125 | 53,320 | 100,171 | 100,000 |
| Uniforms and clothing | 1,003 | 698 | 1,045 | 2,242 | 732 | 1,100 |
| Rents and leases | - | - | - | - | 200 | - |
| Maintenance and repairs | 37,762 | 128,980 | 79,713 | 182,714 | 79,600 | 120,000 |
| Professional development | - | - | - | - | 150 | - |
| Consulting services | 36,205 | 223,588 | 32,709 | - | 60,030 | 75,000 |
| Intra-city services | 9,084 | 10,537 | 4,555 | 10,572 | 9,109 | 12,000 |
| Miscellaneous expenditures | 53 | - | - | - | - | 100 |
| Total Supplies and Services | 131,566 | 376,763 | 154,147 | 248,848 | 249,992 | 308,200 |
| Grand Total | \$ 294,228 | \$ 502,548 | \$ 324,034 | \$ 393,576 | \$ 399,136 | \$ 454,300 |

Revenues over/(under) operating expenditures \$ 361,891 \$ 287,356 \$ 485,763 \$ 389,012 \$ 439,956 \$ 337,700

| Public Works Division - Solid Waste Fund | | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> |
| Utility fees | \$ 3,003,058 | \$ 3,033,490 | \$ 3,022,839 | \$ 2,969,112 | \$ 3,895,405 | \$ 3,800,000 |
| Total Revenues | 3,003,058 | 3,033,490 | 3,022,839 | 2,969,112 | 3,895,405 | 3,800,000 |
| Salaries and wages | - | - | - | - | - | 28,800 |
| Retirement | - | - | - | - | - | 4,000 |
| Fringe benefits | - | - | - | - | - | 4,400 |
| Total Personal Services | - | - | - | - | - | 37,200 |
| Materials and supplies | - | - | - | - | - | 20,000 |
| Payment for services | 2,876,235 | 2,874,116 | 2,840,912 | 2,872,313 | 3,744,632 | 4,055,000 |
| Total Supplies and Services | 2,876,235 | 2,874,116 | 2,840,912 | 2,872,313 | 3,744,632 | 4,075,000 |
| Grand Total | \$ 2,876,235 | \$ 2,874,116 | \$ 2,840,912 | \$ 2,872,313 | \$ 3,744,632 | \$ 4,112,200 |

Revenues over/(under) operating expenditures \$ 126,823 \$ 159,374 \$ 181,927 \$ 96,799 \$ 150,773 \$ (312,200)

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



Capital

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.

Most the City's 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 \$1.28 million for the City (*amount will be updated when new tax valuations are received*). 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.

The 2024 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.

| 2024 Capital Equipment Budget | |
|--------------------------------------|---------------------|
| <i>By Department</i> | |
| Community Development | \$ 5,000 |
| Fire Division | 1,760,000 |
| Information Technology | 420,000 |
| Parks and Recreation | 289,000 |
| Police Division | 302,900 |
| Public Service Administration | 50,000 |
| Public Works | 1,040,000 |
| | \$ 3,866,900 |

| 2024 Capital Equipment Budget | |
|--------------------------------------|---------------------|
| <i>By Fund</i> | |
| Capital Equipment Fund | \$ 1,311,900 |
| Emergency Medical Billing Fund | 1,500,000 |
| Technology Fund | 420,000 |
| Sanitary Sewer Surcharge Fund | 347,500 |
| Stormwater Management Fund | 287,500 |
| | \$ 3,866,900 |

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 Colorado with expiring lease | 1 | N/A | \$ 5,000 | Capital Equipment Fund |
| | | | | \$ 5,000 | |

Fire

| <u>Item Number</u> | <u>Description</u> | <u>Quantity</u> | <u>New (N) or Replacement (R)</u> | <u>Amount</u> | <u>Funding Source</u> |
|--------------------|--|-----------------|-----------------------------------|---------------------|------------------------|
| 1 | Pickup Truck (2) with up fitting for CARES program | 2 | N | \$ 90,000 | Capital Equipment Fund |
| 2 | Fire engine | 1 | N | 1,500,000 | EMS Billing Fund |
| 3 | Refurbish Fire Engine 72 | N/A | R | 150,000 | Capital Equipment Fund |
| 4 | Chevy Suburban with expiring lease | 1 | N/A | 5,000 | Capital Equipment Fund |
| 5 | Ford Explorer with expiring lease | 1 | N/A | 10,000 | Capital Equipment Fund |
| 6 | Truck cap | 1 | N | 5,000 | Capital Equipment Fund |
| | | | | \$ 1,760,000 | |

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 | PSC asset management software | 1 | R | \$ 350,000 | Technology Fund |
| 2 | Timekeeping and Scheduling System (payroll) | 1 | R | 70,000 | Technology Fund |
| | | | | \$ 420,000 | |

CAPITAL EQUIPMENT

Parks

| <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 | Cargo van | 1 | R | \$ 75,000 | Capital Equipment Fund |
| 2 | Zero turn mower | 1 | R | 39,000 | Capital Equipment Fund |
| 3 | Autonomous field painter | 1 | N | 50,000 | Capital Equipment Fund |
| 4 | Diamond infield equipment | 1 | R | 55,000 | Capital Equipment Fund |
| 5 | One ton pickup truck (4WD) | 1 | N | 70,000 | Capital Equipment Fund |
| | | | | \$ 289,000 | |

Police

| <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 | Marked police cruisers with upfitting | 2 | R | \$ 122,100 | Capital Equipment Fund |
| 2 | DARE vehicle replacement with upfitting | 1 | R | 60,800 | Capital Equipment Fund |
| 3 | Unmarked vehicles with upfitting | 2 | R | 120,000 | Capital Equipment Fund |
| | | | | \$ 302,900 | |

Public Service

| <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 | Hybrid SUV | 1 | N | \$ 50,000 | Capital Equipment Fund |
| | | | | \$ 50,000 | |

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 a snowplow and spreader | 1 | R | \$ 245,000 | Capital Equipment Fund |
| 2 | Combination sewer cleaner truck | 1 | R | 575,000 | Sanitary Sewer Surcharge Fund (50%) / Stormwater Management Fund (50%) |
| 3 | Pickup truck with 4WD and snow plow | 1 | R | 60,000 | Capital Equipment Fund |
| 4 | Leaf collection machine | 1 | R | 80,000 | Capital Equipment Fund |
| 5 | Leaf collection box | 1 | N | 10,000 | Capital Equipment Fund |
| 6 | Sewer Inspection Camera | 1 | R | 60,000 | Sanitary Sewer Surcharge Fund |
| 7 | Skid steer Broom Attachment | 1 | R | 10,000 | Capital Equipment Fund |
| | | | | <u>\$ 1,040,000</u> | |



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 10-year CIP (updated annually) with the goal of achieving the annual replacement cost of the infrastructure based upon the service life of each component. The most recent update to the ten-year CIP plan includes years 2024 through 2033. The total for these years is approximately \$158.4 million, which is an increase of \$19.1 million from the 2023 update.

| Capital Improvement Plan 2024 – 2033 (in millions) | | |
|---|----------------|----------------|
| <u>Detail</u> | <u>Amount</u> | <u>Percent</u> |
| Streets, etc. <i>(includes streets, sidewalks, lights, signals, etc.)</i> | \$83.1 | 52.5% |
| Utilities <i>(includes waterlines, sewerlines, stormwater projects, bridges/culverts)</i> | 48.7 | 30.7% |
| Parks | 26.6 | 16.8% |
| Total | \$158.4 | 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.

In the 2024 budget, the cash funding for the CIP continue comes from two primary sources: a \$1.25 million annual transfer from the General Fund and 28% of every income tax dollar. 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 continue to be the primary source of debt issued for the CIP. Since the inception of the 10-year CIP, the City has enacted a process to issue various purposes bonds to cover two-years of budgeted capital improvements. The City's last bond issuance occurred in 2022 and the proceeds were intended to fund the 2023 and 2024 capital improvement budgets. 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.

CAPITAL IMPROVEMENTS

The budget document includes two other capital improvement line items in the fund section. The first line item is entitled “Capital improvements – Community Center/Office” and it will be found primarily in the Bonded Improvement and Infrastructure Improvement Funds. This line item is used to track the capital improvement costs associated with the Community Center and tenant space. Like the CIP, the Community Center and tenant space will be funded by a combination of cash and debt financing.

The second line item related to capital improvements is entitled “Capital improvements – TIF.” This line item is 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 2024 budget *does not* include any amounts in this line item.

| | <u>2024</u> |
|---|----------------------|
| Capital improvements - CIP | \$ 28,042,600 |
| Bonded Improvement Fund | 13,605,700 |
| Infrastructure Improvement Fund | 12,308,400 |
| Other Funds | 2,128,000 |
| Capital improvements - Community Center/Office | \$ 2,800,000 |
| Infrastructure Improvement Fund | 2,800,000 |
| Capital improvements - TIF | \$ - |

CAPITAL IMPROVEMENTS

| 2024 | | | | | | Funding | |
|---------------------------|---|-----------------|----------------------|----------------------|----------------------|---------|--|
| Project Year | Project Name | Project Type | Amount | Bonds | Cash/ Grants | | |
| Construction | | | | | | | |
| 2024 | Street Maintenance Program | Streets | \$ 960,500 | \$ - | \$ 960,500 | | |
| 2024 | Street Reconstruction Program | Streets | 1,695,000 | 1,695,000 | - | | |
| 2024 | School Crosswalks | Streets | 141,300 | - | 141,300 | | |
| 2024 | PSC Storm Improvements and Ohio Mulch Road Resurfacing | Streets | 197,800 | - | 197,800 | | |
| 2024 | Fishinger Rd. Reconstruction (Riverside Dr. to Mountview Rd.) | Streets | 546,100 | 546,100 | - | | |
| 2024 | Riverside Dr. Shared Use Path | Sidewalks | 1,576,800 | - | 1,576,800 | | |
| 2024 | Sidewalk Maintenance Program | Sidewalks | 273,000 | - | 273,000 | | |
| 2024 | Annual Sidewalk Incentive Program | Sidewalks | 100,000 | - | 100,000 | | |
| 2024 | Waterline Replacements | Waterlines | 1,254,300 | 1,254,300 | - | | |
| 2024 | Hydrant Replacements | Waterlines | 452,000 | - | 452,000 | | |
| 2024 | Sustainable Sewer Solution Program | Sanitary Sewers | 1,650,800 | 404,300 | 1,246,500 | | |
| 2024 | Sanitary Sewer Repairs from Inspection and Emergency | Sanitary Sewers | 430,000 | - | 430,000 | | |
| 2024 | Park Improvements | | | | | | |
| | - Sidewalks | Parks | 40,700 | - | 40,700 | | |
| | - Northam Park Improvements (Tennis Courts, Service Building) | Parks | 3,900,000 | 3,900,000 | - | | |
| | - Thompson Park Playground | Parks | 621,500 | - | 621,500 | | |
| 2024 | Kingdale Parking Deck | Miscellaneous | 7,728,000 | 5,046,500 | 2,681,500 | | |
| Design/Engineering | | | | | | | |
| 2025 | Street Maintenance Program | Streets | 39,000 | - | 39,000 | | |
| 2025 | Street Reconstruction Program | Streets | 367,500 | 367,500 | - | | |
| 2025 | Sidewalk Maintenance Program | Sidewalks | 40,000 | - | 40,000 | | |
| 2025 | Arlington Center Blvd Street Lights | Street Lights | 50,000 | - | 50,000 | | |
| 2025 | Waterline Replacements | Waterlines | 207,000 | 207,000 | - | | |
| 2025 | Sustainable Sewer Solution Program | Sanitary Sewers | 75,000 | 75,000 | - | | |
| 2025 | Park Improvements | | | | | | |
| | - Devon Toddler Pool | Parks | 110,000 | 110,000 | - | | |
| | - Reed Road Water Park Play Feature | Parks | 5,500 | - | 5,500 | | |
| 2024 | Fancyburg Park Master Plan | Parks | 75,000 | - | 75,000 | | |
| | | | TOTAL: | \$ 13,605,700 | \$ 8,931,100 | | |
| 2023 | Fishinger Rd. Reconstruction (Riverside Dr. to Mountview Rd.) - grant portion | | 5,505,800 | - | 5,505,800 | | |
| | | | \$ 28,042,600 | \$ 13,605,700 | \$ 14,436,900 | | |

CAPITAL IMPROVEMENTS

| 2025 | | | | Funding | |
|---------------------------|--|-----------------|----------------------|---------------------|---------------------|
| Project Year | Project Name | Project Type | Amount | Bonds | Cash/Grants |
| Construction | | | | | |
| 2025 | Street Maintenance Program | Streets | \$ 1,499,200 | \$ - | \$ 1,499,200 |
| 2025 | Street Reconstruction Program | Streets | 2,829,900 | 2,829,900 | - |
| 2025 | Redding Rd. Resurfacing (Fishinger to Zollinger) | Streets | 1,435,000 | - | 1,435,000 |
| 2025 | Sidewalk Maintenance Program | Sidewalks | 279,300 | - | 279,300 |
| 2025 | Annual Sidewalk Incentive Program | Sidewalks | 102,000 | - | 102,000 |
| 2025 | Arlington Center Blvd Street Lights | Street Lights | 230,500 | - | 230,500 |
| 2025 | Waterline Replacements | Waterlines | 1,594,100 | 1,094,100 | 500,000 |
| 2025 | Sustainable Sewer Solution Program | Sanitary Sewers | 1,687,000 | 1,487,000 | 200,000 |
| 2025 | Sanitary Sewer Repairs from Inspection and Emergency | Sanitary Sewers | 219,300 | - | 219,300 |
| 2025 | Park Improvements | | | - | - |
| | - Sidewalks | Parks | 41,500 | - | 41,500 |
| | - Small Capital Projects | Parks | 57,600 | - | 57,600 |
| | - Reed Road Water Park Play Feature | Parks | 63,400 | - | 63,400 |
| | - Devon Toddler Pool | Parks | 1,267,900 | 1,267,900 | - |
| Design/Engineering | | | | | |
| 2026 | Street Maintenance Program | Streets | 39,000 | - | 39,000 |
| 2026 | Street Reconstruction Program | Streets | 300,000 | 300,000 | - |
| 2026 | Zollinger Rd. Improvements (Riverside Dr. to North Star Rd.) | Streets | 740,500 | - | 740,500 |
| 2027 | North Star Rd. Improvements (Lane Ave. to Corp Line) | Streets | 897,600 | 897,600 | - |
| TBD | Five Point Intersection Study | Streets | 408,000 | - | 408,000 |
| 2026 | Sidewalk Maintenance Program | Sidewalks | 40,000 | - | 40,000 |
| 2026 | Waterline Replacements | Waterlines | 177,000 | 177,000 | - |
| 2025 | Stormwater Master Plan | Stormwater | 357,000 | - | 357,000 |
| 2026 | Stormwater Projects | Stormwater | 15,300 | - | 15,300 |
| 2026 | Sustainable Sewer Solution Program | Sanitary Sewers | 75,000 | 75,000 | - |
| 2026 | Park Improvements | | | - | - |
| | - Reed Road Park Asphalt Paths | Parks | 15,300 | - | 15,300 |
| | - Northam Park Improvements (East Athletic Fields) | Parks | 112,200 | 112,200 | - |
| | - Thompson Park Asphalt Paths | Parks | 30,700 | - | 30,700 |
| TOTAL: | | | \$ 14,514,300 | \$ 8,240,700 | \$ 6,273,600 |

CAPITAL IMPROVEMENTS

| 2026 | | | | Funding | |
|---------------------------|--|-----------------|---------------|----------------------|-----------------------------------|
| Project Year | Project Name | Project Type | Amount | Bonds | |
| Construction | | | | | |
| 2026 | Street Maintenance Program | Streets | \$ 1,529,900 | \$ - | \$ 1,529,900 |
| 2026 | Street Reconstruction Program | Streets | 2,364,600 | 2,364,600 | - |
| 2026 | Zollinger Rd. Improvements (Riverside Dr. to North Star Rd.) | Streets | 5,941,900 | 2,347,500 | 3,594,400 |
| 2026 | Northwest Blvd Reconstruction - Phase III | Streets | 2,433,600 | 2,433,600 | - |
| 2026 | Sidewalk Maintenance Program | Sidewalks | 285,600 | - | 285,600 |
| 2026 | Annual Sidewalk Incentive Program | Sidewalks | 104,000 | - | 104,000 |
| 2026 | Waterline Replacements | Waterlines | 1,394,500 | 894,500 | 500,000 |
| 2026 | Stormwater Projects | Stormwater | 176,300 | - | 176,300 |
| 2026 | Sustainable Sewer Solution Program | Sanitary Sewers | 1,797,400 | 1,597,400 | 200,000 |
| 2026 | Sanitary Sewer Repairs from Inspection and Emergency | Sanitary Sewers | 223,700 | - | 223,700 |
| 2026 | Park Improvements | | | | |
| | - Sidewalks | Parks | 42,300 | - | 42,300 |
| | - Reed Road Park Asphalt Paths | Parks | 176,900 | - | 176,900 |
| | - Northam Park Improvements (East Athletic Fields) - Phase V | Parks | 1,900,000 | 1,900,000 | - |
| | - Thompson Park Asphalt Paths | Parks | 353,800 | - | 353,800 |
| Design/Engineering | | | | | |
| 2027 | Street Maintenance Program | Streets | 39,000 | - | 39,000 |
| 2027 | Street Reconstruction Program | Streets | 330,000 | 330,000 | - |
| 2027 | Sidewalk Maintenance Program | Sidewalks | 40,000 | - | 40,000 |
| 2027 | Waterline Replacements | Waterlines | 180,000 | 180,000 | - |
| 2027 | Stormwater Replacement Project (Tremont Rd. and Northstar Rd.) | Stormwater | 174,800 | 174,800 | - |
| 2027 | Sustainable Sewer Solution Program | Sanitary Sewers | 75,000 | 75,000 | - |
| 2027 | Park Improvements | | | | |
| | - Miller Park Pedestrian Bridges | Parks | 10,600 | - | 10,600 |
| | - Fancyburg Park Improvements (Site, Shelter, Paths) - Phase I | Parks | 208,100 | 208,100 | - |
| | | | TOTAL: | \$ 19,782,000 | \$ 12,505,500 \$ 7,276,500 |

CAPITAL IMPROVEMENTS

| 2027 | | | | Funding | |
|---------------------------|--|-----------------|----------------------|----------------------|---------------------|
| Project Year | Project Name | Project Type | Amount | Bonds | Cash/ Grants |
| Construction | | | | | |
| 2027 | Street Maintenance Program | Streets | \$ 1,561,800 | \$ - | \$ 1,561,800 |
| 2027 | Street Reconstruction Program | Streets | 2,662,000 | 2,662,000 | - |
| 2027 | North Star Rd. Improvements (Lane Ave. to Corp Line) | Streets | 5,509,800 | 5,509,800 | - |
| 2027 | Sidewalk Maintenance Program | Sidewalks | 292,200 | - | 292,200 |
| 2027 | Annual Sidewalk Incentive Program | Sidewalks | 106,100 | - | 106,100 |
| 2027 | Waterline Replacements | Waterlines | 1,450,000 | 950,000 | 500,000 |
| 2027 | Stormwater Replacement Project (Tremont Rd. and Northstar Rd.) | Stormwater | 1,007,300 | 1,007,300 | - |
| 2027 | Stormwater Projects | Stormwater | 393,100 | - | 393,100 |
| 2027 | Sustainable Sewer Solution Program | Sanitary Sewers | 1,510,800 | 1,360,800 | 150,000 |
| 2027 | Sanitary Sewer Repairs from Inspection and Emergency | Sanitary Sewers | 228,200 | - | 228,200 |
| 2027 | Park Improvements | | | | - |
| | - Sidewalks | Parks | 43,200 | - | 43,200 |
| | - Small Capital Projects | Parks | 60,000 | - | 60,000 |
| | - Smith Nature Park Pedestian Bridge | Parks | 122,300 | - | 122,300 |
| | - Fancyburg Park Improvements (Site, Shelter, Paths) - Phase I | Parks | 2,398,300 | 2,398,300 | - |
| Design/Engineering | | | | | |
| 2028 | Street Maintenance Program | Streets | 46,000 | - | 46,000 |
| 2028 | Street Reconstruction Program | Streets | 389,400 | 389,400 | - |
| 2028 | Sidewalk Maintenance Program | Sidewalks | 40,000 | - | 40,000 |
| 2028 | Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.) | Traffic Signals | 121,000 | - | 121,000 |
| 2028 | Waterline Replacements | Waterlines | 180,000 | 180,000 | - |
| 2028 | Fishinger Run Bridge Project | Bridges | 148,000 | 148,000 | - |
| 2028 | Stormwater Projects | Stormwater | 15,000 | - | 15,000 |
| 2028 | Sustainable Sewer Solution Program | Sanitary Sewers | 75,000 | 75,000 | - |
| 2028 | Park Improvements | | | | - |
| | - Northwest Kiwanis/Burbank Asphalt Paths | Parks | 16,000 | - | 16,000 |
| | - Fancyburg Park Improvements (Support Building) - Phase II | Parks | 212,200 | 212,200 | - |
| | - Thompson Park (North) Shelter Renovation | Parks | 91,300 | - | 91,300 |
| TOTAL: | | | \$ 18,679,000 | \$ 14,892,800 | \$ 3,786,200 |

CAPITAL IMPROVEMENTS

| 2028 | | | | Funding | |
|---------------------------|--|-----------------|----------------------|---------------------|---------------------|
| Project Year | Project Name | Project Type | Amount | Bonds | Cash/ Grants |
| Construction | | | | | |
| 2028 | Street Maintenance Program | Streets | \$ 1,886,100 | \$ - | \$ 1,886,100 |
| 2028 | Street Reconstruction Program | Streets | 3,207,400 | 3,207,400 | - |
| 2028 | Sidewalk Maintenance Program | Sidewalks | 294,000 | - | 294,000 |
| 2028 | Annual Sidewalk Incentive Program | Sidewalks | 108,200 | - | 108,200 |
| 2028 | Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.) | Traffic Signals | 697,200 | - | 697,200 |
| 2028 | Waterline Replacements | Waterlines | 1,482,600 | 982,600 | 500,000 |
| 2028 | Fishinger Run Bridge Project | Bridges | 1,137,500 | 1,137,500 | - |
| 2028 | Stormwater Projects | Stormwater | 199,700 | - | 199,700 |
| 2028 | Sanitary Sewer Repairs from Inspection and Emergency | Sanitary Sewers | 232,700 | - | 232,700 |
| 2028 | Sustainable Sewer Solution Program | Sanitary Sewers | 1,090,000 | 890,000 | 200,000 |
| 2028 | Park Improvements | | | | - |
| | - Sidewalks | Parks | 44,000 | - | 44,000 |
| | - Northwest Kiwanis/Burbank Asphalt Paths | Parks | 184,000 | - | 184,000 |
| | - Fancyburg Park Improvements (Support Building) - Phase II | Parks | 2,446,300 | 2,446,300 | - |
| | - Thompson Park (North) Shelter Renovation | Parks | 1,052,700 | - | 1,052,700 |
| Design/Engineering | | | | | |
| 2029 | Street Maintenance Program | Streets | 40,000 | - | 40,000 |
| 2029 | Street Reconstruction Program | Streets | 389,400 | 389,400 | - |
| 2029 | Sidewalk Maintenance Program | Sidewalks | 44,800 | - | 44,800 |
| 2029 | Waterline Replacements | Waterlines | 180,000 | 180,000 | - |
| 2029 | Sustainable Sewer Solution Program | Sanitary Sewers | 238,100 | 238,100 | - |
| 2029 | Park Improvements | | | | - |
| | - Playground Expansion | Parks | 17,300 | - | 17,300 |
| | - Athletic Field Improvements | Parks | 95,900 | 95,900 | - |
| | - Mallway Park Improvements | Parks | 67,700 | - | 67,700 |
| | | TOTAL: | \$ 15,135,600 | \$ 9,567,200 | \$ 5,568,400 |

CAPITAL IMPROVEMENTS

| 2029 | | | | Funding | |
|---------------------------|--|-----------------|----------------------|---------------------|---------------------|
| Project Year | Project Name | Project Type | Amount | Bonds | Cash/Grants |
| Construction | | | | | |
| 2029 | Street Maintenance Program | Streets | \$ 1,918,600 | \$ - | \$ 1,918,600 |
| 2029 | Street Reconstruction Program | Streets | 3,279,300 | 3,279,300 | - |
| 2029 | Sidewalk Maintenance Program | Sidewalks | 305,600 | - | 305,600 |
| 2029 | Annual Sidewalk Incentive Program | Sidewalks | 110,400 | - | 110,400 |
| 2029 | Waterline Replacements | Waterlines | 1,515,900 | 1,115,900 | 400,000 |
| 2029 | Stormwater Projects | Stormwater | 1,436,300 | 1,286,300 | 150,000 |
| 2029 | Sanitary Sewer Repairs from Inspection and Emergency | Sanitary Sewers | 237,400 | - | 237,400 |
| 2029 | Sustainable Sewer Solution Program | Sanitary Sewers | 1,504,400 | 1,304,400 | 200,000 |
| 2029 | Park Improvements | | | | - |
| | - Sidewalks | Parks | 44,900 | - | 44,900 |
| | - Small Capital Projects | Parks | 62,400 | - | 62,400 |
| | - Athletic Field Improvements | Parks | 1,105,600 | 1,105,600 | - |
| | - Mallway Park Improvements | Parks | 795,400 | - | 795,400 |
| | - Northwest Kiwanis Playground | Parks | 357,900 | - | 357,900 |
| | - Playground Expansion | Parks | 397,700 | - | 397,700 |
| Design/Engineering | | | | | |
| 2030 | Street Maintenance Program | Streets | 46,000 | - | 46,000 |
| 2030 | Street Reconstruction Program | Streets | 389,400 | 389,400 | - |
| 2030 | Sidewalk Maintenance Program | Sidewalks | 40,000 | - | 40,000 |
| 2030 | Waltham Sidewalk Gap Project | Sidewalks | 2,500 | - | 2,500 |
| 2030 | McCoy Rd. Street Lighting Project | Street Lights | 172,200 | 172,200 | - |
| 2030 | Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.) | Traffic Signals | 125,900 | - | 125,900 |
| 2030 | Waterline Replacements | Waterlines | 180,000 | 180,000 | - |
| 2030 | Evans Run Culvert Project | Bridges | 99,400 | 99,400 | - |
| 2030 | Stormwater Projects | Stormwater | 15,000 | - | 15,000 |
| 2030 | Sustainable Sewer Solution Program | Sanitary Sewers | 70,000 | 70,000 | - |
| 2030 | Park Improvements | | | | - |
| | - Reed Road Park Drainage | Parks | 71,100 | - | 71,100 |
| | - Trails and Walkways | Parks | 26,600 | - | 26,600 |
| | - Sunny 95 Park Asphalt Paths | Parks | 16,600 | - | 16,600 |
| | - Thompson Park (South) Shelter Renovation | Parks | 56,300 | - | 56,300 |
| TOTAL: | | | \$ 14,382,800 | \$ 9,002,500 | \$ 5,380,300 |

CAPITAL IMPROVEMENTS

| 2030 | | | | | | Funding | |
|---------------------------|--|-----------------|---------------|----------------------|---------------------|---------------------|--|
| Project Year | Project Name | Project Type | Amount | Bonds | Cash/ Grants | | |
| Construction | | | | | | | |
| 2030 | Street Maintenance Program | Streets | \$ 1,957,900 | \$ - | \$ 1,957,900 | | |
| 2030 | Street Reconstruction Program | Streets | 3,352,700 | 3,352,700 | - | | |
| 2030 | Sidewalk Maintenance Program | Sidewalks | 312,500 | - | 312,500 | | |
| 2030 | Annual Sidewalk Incentive Program | Sidewalks | 112,600 | - | 112,600 | | |
| 2030 | Waltham Sidewalk Gap Project | Sidewalks | 95,400 | - | 95,400 | | |
| 2030 | McCoy Rd. Street Lighting Project | Street Lights | 992,600 | 992,600 | - | | |
| 2030 | Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.) | Traffic Signals | 725,400 | - | 725,400 | | |
| 2030 | Waterline Replacements | Waterlines | 1,549,800 | 1,249,800 | 300,000 | | |
| 2030 | Evans Run Culvert Project | Bridges | 763,500 | 763,500 | - | | |
| 2030 | Stormwater Projects | Stormwater | 192,800 | - | 192,800 | | |
| 2030 | Sanitary Sewer Repairs from Inspection and Emergency | Sanitary Sewers | 242,100 | - | 242,100 | | |
| 2030 | Sustainable Sewer Solution Program | Sanitary Sewers | 1,535,900 | 1,335,900 | 200,000 | | |
| 2030 | Park Improvements | | | | | | |
| | - Sidewalks | Parks | 45,800 | - | 45,800 | | |
| | - Reed Road Park Drainage | Parks | 819,400 | 819,400 | - | | |
| | - Trails and Walkways | Parks | 306,300 | - | 306,300 | | |
| | - Ball Diamond Fencing and Dugouts | Parks | 243,400 | - | 243,400 | | |
| | - Sunny 95 Park Asphalt Paths | Parks | 191,500 | - | 191,500 | | |
| | - Thompson Park (South) Shelter Renovation | Parks | 649,000 | - | 649,000 | | |
| Design/Engineering | | | | | | | |
| 2031 | Street Maintenance Program | Streets | 46,000 | - | 46,000 | | |
| 2031 | Street Reconstruction Program | Streets | 389,400 | 389,400 | - | | |
| 2031 | Sidewalk Maintenance Program | Sidewalks | 40,000 | - | 40,000 | | |
| 2031 | Waterline Replacements | Waterlines | 180,000 | 180,000 | - | | |
| 2031 | Stormwater Projects | Stormwater | 15,000 | - | 15,000 | | |
| 2031 | Sustainable Sewer Solution Program | Sanitary Sewers | 70,000 | 70,000 | - | | |
| 2031 | Park Improvements | | | | | | |
| | - Reed Road Water Park Improvements | Parks | 57,400 | 57,400 | - | | |
| | | | TOTAL: | \$ 14,886,400 | \$ 9,210,700 | \$ 5,675,700 | |

CAPITAL IMPROVEMENTS

| 2031 | | | | | | Funding | |
|---------------------------|--|-----------------|----------------------|---------------------|---------------------|---------|--|
| Project Year | Project Name | Project Type | Amount | Bonds | Cash/ Grants | | |
| Construction | | | | | | | |
| 2031 | Street Maintenance Program | Streets | \$ 1,997,000 | \$ - | \$ 1,997,000 | | |
| 2031 | Street Reconstruction Program | Streets | 3,418,700 | 3,418,700 | - | | |
| 2031 | Sidewalk Maintenance Program | Sidewalks | 319,500 | - | 319,500 | | |
| 2031 | Annual Sidewalk Incentive Program | Sidewalks | 114,900 | - | 114,900 | | |
| 2031 | Waterline Replacement (Beverley Rd., Hoxton Ct., Trentwood Rd., Ridgeview Rd.) | Waterlines | 1,584,400 | 1,284,400 | 300,000 | | |
| 2031 | Stormwater Projects | Stormwater | 197,000 | - | 197,000 | | |
| 2031 | Sanitary Sewer Repairs from Inspection and Emergency | Sanitary Sewers | 247,000 | - | 247,000 | | |
| 2031 | Sustainable Sewer Solution Program | Sanitary Sewers | 1,568,000 | 1,368,000 | 200,000 | | |
| 2031 | Park Improvements | | | | | | |
| | - Sidewalks | Parks | 46,700 | - | 46,700 | | |
| | - Small Capital Projects | Parks | 64,900 | - | 64,900 | | |
| | - Reed Road Water Park Improvements | Parks | 662,000 | 662,000 | - | | |
| | - Senior Outdoor Fitness | Parks | 372,400 | - | 372,400 | | |
| Design/Engineering | | | | | | | |
| 2032 | Street Maintenance Program | Streets | 39,000 | - | 39,000 | | |
| 2032 | Street Reconstruction Program | Streets | 330,000 | 330,000 | - | | |
| 2032 | Sidewalk Maintenance Program | Sidewalks | 40,000 | - | 40,000 | | |
| 2032 | Sidewalk Gap Filler Project | Sidewalks | 17,200 | - | 17,200 | | |
| 2032 | Traffic Signal Replacement Project | Traffic Signals | 131,000 | 131,000 | - | | |
| 2032 | Waterline Replacements | Waterlines | 180,000 | 180,000 | - | | |
| 2032 | Stormwater Projects | Stormwater | 15,000 | - | 15,000 | | |
| 2032 | Sustainable Sewer Solution Program | Sanitary Sewers | 70,000 | 70,000 | - | | |
| | Park Improvements | | | | | | |
| 2032 | - Reed Road Shelter Replacement | Parks | 229,700 | 229,700 | - | | |
| | | TOTAL: | \$ 11,644,400 | \$ 7,673,800 | \$ 3,970,600 | | |

CAPITAL IMPROVEMENTS

| 2032 | | | | | | Funding | |
|---------------------------|--|-----------------|----------------------|---------------------|---------------------|---------|--|
| Project Year | Project Name | Project Type | Amount | Bonds | Cash/Grants | | |
| Construction | | | | | | | |
| 2032 | Street Maintenance Program | Streets | \$ 1,727,900 | \$ - | \$ 1,727,900 | | |
| 2032 | Street Reconstruction Program | Streets | 2,969,400 | 2,969,400 | - | | |
| 2032 | Sidewalk Maintenance Program | Sidewalks | 326,700 | - | 326,700 | | |
| 2032 | Annual Sidewalk Incentive Program | Sidewalks | 117,200 | - | 117,200 | | |
| 2032 | Sidewalk Gap Filler Project | Sidewalks | 664,600 | - | 664,600 | | |
| 2032 | Traffic Signal Replacement Project | Traffic Signals | 754,700 | 754,700 | - | | |
| 2032 | Waterline Replacement (Beverley Rd., Hoxton Ct., Trentwood Rd., Ridgeview Rd.) | Waterlines | 1,619,700 | 1,369,700 | 250,000 | | |
| 2032 | Stormwater Projects | Stormwater | 201,200 | - | 201,200 | | |
| 2032 | Sanitary Sewer Repairs from Inspection and Emergency | Sanitary Sewers | 251,900 | - | 251,900 | | |
| 2032 | Sustainable Sewer Solution Program | Sanitary Sewers | 1,600,800 | 1,400,800 | 200,000 | | |
| 2032 | Park Improvements | | | | | | |
| | - Sidewalks | Parks | 39,700 | - | 39,700 | | |
| | - Reed Road Shelter Replacement | Parks | 2,648,000 | 2,648,000 | - | | |
| Design/Engineering | | | | | | | |
| 2033 | Street Maintenance Program | Streets | 39,000 | - | 39,000 | | |
| 2033 | Street Reconstruction Program | Streets | 330,000 | 330,000 | | | |
| 2033 | Sidewalk Maintenance Program | Sidewalks | 40,000 | - | 40,000 | | |
| 2033 | Sidewalk Gap Filler Project | Sidewalks | 15,000 | | 15,000 | | |
| 2033 | Traffic Signal Replacement Project | Traffic Signals | - | | | | |
| 2033 | Waterline Replacements | Waterlines | 180,000 | 180,000 | | | |
| 2033 | Lane Rd over Turkey Ren and Wyandotte Creek Bridge Project | Bridges | 205,000 | 205,000 | | | |
| 2033 | Stormwater Projects | Stormwater | 15,000 | - | 15,000 | | |
| 2033 | Sustainable Sewer Solution Program | Sanitary Sewers | 70,000 | 70,000 | | | |
| | Park Improvements | | | | | | |
| 2033 | - Northwest Kiwanis and Burbank Shelters | Parks | 58,600 | 58,600 | | | |
| 2033 | - Thompson Park Boardwalk | Parks | 23,400 | | 23,400 | | |
| 2033 | - Burbank Park Pedestrian Bridge | Parks | 23,400 | | 23,400 | | |
| | | TOTAL: | \$ 13,921,200 | \$ 9,986,200 | \$ 3,935,000 | | |

CAPITAL IMPROVEMENTS

| 2033 | | | | | | Funding | |
|-----------------------------------|--|-----------------|----------------------|-----------------------|-----------------------|----------------------|--|
| Project Year | Project Name | Project Type | Amount | Bonds | Cash/ Grants | | |
| Construction | | | | | | | |
| 2033 | Street Maintenance Program | Streets | \$ 1,763,200 | \$ - | \$ 1,763,200 | | |
| 2033 | Street Reconstruction Program | Streets | 3,035,400 | 3,035,400 | - | | |
| 2033 | Sidewalk Maintenance Program | Sidewalks | 334,100 | - | 334,100 | | |
| 2033 | Annual Sidewalk Incentive Program | Sidewalks | 119,500 | - | 119,500 | | |
| 2033 | Sidewalk Gap Filler Project | Sidewalks | 678,200 | - | 678,200 | | |
| 2033 | Waterline Replacement (Beverley Rd., Hoxton Ct., Trentwood Rd., Ridgeview Rd.) | Waterlines | 1,655,700 | 1,405,700 | 250,000 | | |
| 2033 | Lane Rd over Turkey Ren and Wyandotte Creek Bridge Project | Bridges | 1,181,600 | 1,181,600 | - | | |
| 2033 | Stormwater Projects | Stormwater | 205,500 | - | 205,500 | | |
| 2033 | Sanitary Sewer Repairs from Inspection and Emergency | Sanitary Sewers | 257,000 | - | 257,000 | | |
| 2033 | Sustainable Sewer Solution Program | Sanitary Sewers | 1,634,200 | 1,434,200 | 200,000 | | |
| 2033 | Park Improvements | | | | | | |
| | - Sidewalks | Parks | 40,500 | - | 40,500 | | |
| | - Northwest Kiwanis and Burbank Shelters | Parks | 675,200 | 675,200 | - | | |
| | - Thompson Park Boardwalk | Parks | 270,100 | - | 270,100 | | |
| | - Burbank Park Pedestrian Bridge | Parks | 270,100 | | 270,100 | | |
| Design/Engineering | | | | | | | |
| 2033 | Street Maintenance Program | Streets | 39,000 | - | 39,000 | | |
| 2033 | Street Reconstruction Program | Streets | 330,000 | 330,000 | | | |
| 2033 | Sidewalk Maintenance Program | Sidewalks | 40,000 | - | 40,000 | | |
| 2033 | Sidewalk Gap Filler Project | Sidewalks | 15,000 | | 15,000 | | |
| 2033 | Traffic Signal Replacement Project | Traffic Signals | 136,200 | | 136,200 | | |
| 2033 | Waterline Replacements | Waterlines | 180,000 | 180,000 | | | |
| 2033 | Lane Rd over Turkey Ren and Wyandotte Creek Bridge Project | Bridges | - | | | | |
| 2033 | Stormwater Projects | Stormwater | 15,000 | - | 15,000 | | |
| 2033 | Sustainable Sewer Solution Program | Sanitary Sewers | 70,000 | 70,000 | | | |
| | | TOTAL: | \$ 12,945,500 | \$ 8,312,100 | \$ 4,633,400 | | |
| Total Capital Improvements | | | | \$ 158,428,000 | \$ 102,997,200 | \$ 55,430,800 | |



Appendix



LINE ITEM EXPENDITURE SUMMARY

| Operating Expenditures By Line Item | | | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> |
| Personal service: | | | | | | |
| Salaries and wages | \$ 21,266,083 | \$ 21,643,501 | \$ 22,708,283 | \$ 23,072,956 | \$ 24,324,471 | \$ 27,430,300 |
| Retirement | 3,726,242 | 3,794,905 | 3,898,405 | 4,065,022 | 4,234,529 | 4,874,400 |
| Fringe benefits | 3,352,881 | 3,623,656 | 3,650,289 | 3,638,413 | 4,541,175 | 5,406,400 |
| Total personal services | 28,345,206 | 29,062,062 | 30,256,977 | 30,776,391 | 33,100,175 | 37,711,100 |
| Other than personal service: | | | | | | |
| Materials and supplies | 2,240,755 | 1,833,242 | 2,125,690 | 2,460,773 | 2,434,099 | 3,120,000 |
| Uniforms and clothing | 197,500 | 138,674 | 171,355 | 157,997 | 205,268 | 303,500 |
| Rents and leases | 194,788 | 194,762 | 181,409 | 204,923 | 157,953 | 300,000 |
| Utilities | 826,854 | 773,511 | 793,100 | 881,368 | 929,804 | 1,045,600 |
| Maintenance and repairs | 3,045,730 | 2,350,031 | 1,960,442 | 5,759,595 | 3,450,531 | 4,094,900 |
| Professional development | 314,436 | 200,882 | 275,909 | 269,233 | 415,381 | 499,300 |
| Consulting services | 2,807,502 | 2,437,860 | 2,643,084 | 3,010,580 | 3,659,856 | 4,181,000 |
| Payment for services | 5,639,150 | 5,393,602 | 5,390,206 | 5,681,512 | 6,978,652 | 8,636,900 |
| Miscellaneous expenditures | 955,186 | 817,867 | 711,689 | 672,197 | 934,181 | 1,131,400 |
| Total other than personal services | 16,221,901 | 14,140,431 | 14,252,884 | 19,098,178 | 19,165,725 | 23,312,600 |
| Less: Capital-related personal services | (363,399) | (455,248) | (517,942) | (540,338) | (524,244) | (795,700) |
| Total operating expenditures | \$ 44,203,708 | \$ 42,747,245 | \$ 43,991,919 | \$ 49,334,231 | \$ 51,741,656 | \$ 60,228,000 |

LINE ITEM EXPENDITURE SUMMARY

Operating Expenditures Expressed as a Percentage of Total

| | 2019 <u>Actual</u> | 2020 <u>Actual</u> | 2021 <u>Actual</u> | 2022 <u>Actual</u> | 2023 <u>Actual</u> | 2024 <u>Adopted</u> |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| <u>Personal service:</u> | | | | | | |
| Salaries and wages | 47.72% | 50.10% | 51.02% | 46.26% | 46.54% | 44.95% |
| Retirement | 8.36% | 8.78% | 8.76% | 8.15% | 8.10% | 7.99% |
| Fringe benefits | 7.52% | 8.39% | 8.20% | 7.30% | 8.69% | 8.86% |
| Total personal services | 63.60% | 67.27% | 67.98% | 61.71% | 63.33% | 61.80% |
| <u>Other Than Personal Service:</u> | | | | | | |
| Materials and supplies | 5.03% | 4.24% | 4.78% | 4.93% | 4.66% | 5.11% |
| Uniforms and clothing | 0.44% | 0.32% | 0.38% | 0.32% | 0.39% | 0.50% |
| Rents and leases | 0.44% | 0.45% | 0.41% | 0.41% | 0.30% | 0.49% |
| Utilities | 1.86% | 1.79% | 1.78% | 1.77% | 1.78% | 1.71% |
| Maintenance and repairs | 6.83% | 5.44% | 4.40% | 11.55% | 6.60% | 6.71% |
| Professional development | 0.71% | 0.46% | 0.62% | 0.54% | 0.79% | 0.82% |
| Consulting services | 6.30% | 5.64% | 5.94% | 6.04% | 7.00% | 6.85% |
| Payment for services | 12.65% | 12.48% | 12.11% | 11.39% | 13.35% | 14.15% |
| Miscellaneous expenditures | 2.14% | 1.89% | 1.60% | 1.35% | 1.79% | 1.85% |
| Total other than personal services | 36.40% | 32.73% | 32.02% | 38.29% | 36.67% | 38.20% |
| Department totals | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |

EMPLOYMENT SUMMARY

| Pay Grade | Department/Position | Final 2019 | | Final 2020 | | Final 2021 | | Final 2022 | | Final 2023 | | Adopted 2024 | |
|-------------------------------|--|------------|------|------------|------|------------|------|------------|------|------------|------|--------------|------|
| | | Full Time | FTE | Full Time | FTE | Full Time | FTE | Full Time | FTE | Full Time | FTE | Full Time | FTE |
| City Attorney's Office | | | | | | | | | | | | | |
| | City Attorney | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 27 | Assistant City Attorney | 2.00 | | 2.00 | | 2.00 | | 2.00 | | 2.00 | | 2.00 | |
| 24 | Criminal Justice Program Administrator | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 19 | Legal Management Assistant | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| | Part-time Law Clerk / Intern | | 0.58 | | 0.58 | | 0.58 | | 0.58 | | 0.58 | | 0.58 |
| | Total | 5.00 | 0.58 | 5.00 | 0.58 | 5.00 | 0.58 | 5.00 | 0.58 | 5.00 | 0.58 | 5.00 | 0.58 |
| | Change | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| City Clerk's Office | | | | | | | | | | | | | |
| | City Clerk | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 21 | Deputy City Clerk | 1.00 | | 1.00 | | 1.00 | | | 0.73 | | 0.73 | | 0.73 |
| 17 | Assistant Deputy City Clerk | | 0.63 | | 0.63 | | 0.63 | | 0.63 | | 0.63 | | 0.63 |
| | Total | 2.00 | 0.63 | 2.00 | 0.63 | 2.00 | 0.63 | 1.00 | 1.36 | 1.00 | 1.36 | 1.00 | 1.36 |
| | Change | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -1.00 | 0.73 | 0.00 | 0.00 | 0.00 | 0.00 |
| City Manager's Office | | | | | | | | | | | | | |
| | 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 | |
| 23 | Communications Manager | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 21 | Human Resources Administrator | | | | | | | 1.00 | | 1.00 | | 1.00 | |
| 21 | Communications Specialist | | | | | | | | | 1.00 | | 1.00 | |
| 19 | Executive Office Administrator | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 19 | Human Resources Specialist | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| | Intern | | 0.29 | | 0.29 | | 0.29 | | 0.29 | | 0.29 | | 0.29 |
| | Total | 8.00 | 0.29 | 8.00 | 0.29 | 8.00 | 0.29 | 9.00 | 0.29 | 10.00 | 0.29 | 10.00 | 0.29 |
| | Change | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| Community Development | | | | | | | | | | | | | |
| 31 | Community Development Director | | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 26 | Senior Planner | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 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 | 2.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 21 | Building Inspector/Plans Examiner | 2.00 | | 2.00 | | 2.00 | | 2.00 | | 2.00 | | 2.00 | |
| 20 | Community Development Compliance Assistant | | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 17 | Administrative Assistant | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| | Intern | | 0.75 | | 0.75 | | 0.75 | | 0.75 | | 0.75 | | 0.75 |
| | Total | 8.00 | 0.75 | 9.00 | 0.75 | 9.00 | 0.75 | 9.00 | 0.75 | 9.00 | 0.75 | 9.00 | 0.75 |
| | Change | 1.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

EMPLOYMENT SUMMARY

| Pay Grade | Department/Position | Final 2019 | | Final 2020 | | Final 2021 | | Final 2022 | | Final 2023 | | Adopted 2024 | |
|---|--|------------|-------|------------|------|------------|------|------------|------|------------|------|--------------|------|
| | | Full Time | FTE | Full Time | FTE | Full Time | FTE | Full Time | FTE | Full Time | FTE | Full Time | FTE |
| Facilities Maintenance | | | | | | | | | | | | | |
| 22 | Facilities Manager | | | | | | | | | | | 1.00 | |
| 20 | Maintenance Manager | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| | Total | 1.00 | 0.00 | 1.00 | 0.00 | 1.00 | 0.00 | 1.00 | 0.00 | 1.00 | 0.00 | 2.00 | 0.00 |
| | Change | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 |
| Finance Department (includes Clerk of Court) | | | | | | | | | | | | | |
| 31 | Director of Finance | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 29 | Assistant Finance Director | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 26 | Finance Manager | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 21 | Purchasing Administrator | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 21 | Clerk of Court | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 20 | Examiner | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 20 | Payroll Administrator | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 19 | Management Assistant | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 19 | Management Analyst | | | | | | | | | 1.00 | | 1.00 | |
| 18 | Accounting Assistant | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 18 | Deputy Clerk of Court | 1.00 | | 1.00 | | 0.73 | | 0.73 | | 0.75 | | 0.75 | |
| 17 | Fiscal Technician | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| | Total | 11.00 | 0.00 | 11.00 | 0.00 | 10.00 | 0.73 | 10.00 | 0.73 | 10.00 | 0.75 | 10.00 | 0.75 |
| | Change | 3.00 | -1.20 | 0.00 | 0.00 | -1.00 | 0.73 | 0.00 | 0.00 | 0.00 | 0.02 | 0.00 | 0.00 |
| Fire Division** | | | | | | | | | | | | | |
| 31 | Fire Chief | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 29 | Assistant Fire Chief / Deputy Fire Chief | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 19 | Fire Office Manager | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 17 | Administrative Assistant | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| | Battalion Chief | 5.00 | | 5.00 | | 5.00 | | 5.00 | | 5.00 | | 5.00 | |
| | Lieutenant | 7.00 | | 7.00 | | 7.00 | | 7.00 | | 7.00 | | 8.00 | |
| | Firefighter | 41.00 | | 41.00 | | 41.00 | | 42.00 | | 42.00 | | 44.00 | |
| 22 | C.A.R.E.S Manager | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| | Total | 58.00 | 0.00 | 58.00 | 0.00 | 58.00 | 0.00 | 59.00 | 0.00 | 59.00 | 0.00 | 62.00 | 0.00 |
| | Change | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 3.00 | 0.00 |
| Information Technology Department | | | | | | | | | | | | | |
| 31 | Director of Information Technology | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 24 | Systems Engineer | 2.00 | | 2.00 | | 2.00 | | | | | | | |
| 24 | Applications Engineer | | | | | | | 1.00 | | 1.00 | | 1.00 | |
| 24 | Infrastructure Engineer | | | | | | | 1.00 | | 1.00 | | 1.00 | |
| 22 | Project Manager/Web Developer | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 20 | Systems Administrator | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 2.00 | | 2.00 | |
| | Total | 5.00 | 0.00 | 5.00 | 0.00 | 5.00 | 0.00 | 5.00 | 0.00 | 6.00 | 0.00 | 6.00 | 0.00 |
| | Change | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 |

** The City Manager is authorized to exceed the Fire Division strength table for a period of 12 months, but not exceed the current budget.

EMPLOYMENT SUMMARY

| Pay Grade | Department/Position | Final 2019 | | Final 2020 | | Final 2021 | | Final 2022 | | Final 2023 | | Adopted 2024 | |
|--|---|------------|-------|------------|-------|------------|-------|------------|-------|------------|-------|--------------|-------|
| | | Full Time | FTE | Full Time | FTE | Full Time | FTE | Full Time | FTE | Full Time | FTE | Full Time | FTE |
| Parks and Recreation Department | | | | | | | | | | | | | |
| 31 | Parks & Recreation Director | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 25 | Parks Development & Arts Superintendent | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 24 | Parks & Forestry Superintendent | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 24 | Recreation Superintendent | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 22 | Arts Manager | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 22 | Recreation Manager | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 22 | Aquatics Manager | | 0.84 | | 0.84 | | 0.84 | | 0.84 | | 1.00 | | 1.00 |
| 22 | Parks & Forestry Supervisor | 2.00 | | 2.00 | | 2.00 | | 2.00 | | 2.00 | | 2.00 | |
| 22 | Community Center Manager | | | | | | | 1.00 | | 1.00 | | 1.00 | |
| 21 | Recreation Supervisor | 6.00 | | 6.00 | | 6.00 | | 6.00 | | 6.00 | | 7.00 | |
| 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 | | 0.75 |
| 20 | Recreation Program Assistant | | 0.87 | | 0.87 | | 0.87 | | | | | | |
| 20 | Rental Coordinator | | | | | | | | | | | 1.00 | |
| 20 | Aquatics Coordinator | | | | | | | | | | | 1.00 | |
| 18 | Recreation Program Leader | | 0.73 | | 0.73 | | 0.73 | | | | | | |
| 17 | Administrative Assistant | 3.00 | | 3.00 | | 3.00 | | 3.00 | | 3.00 | | 3.00 | |
| 20 | Parks and Forestry Specialist | 3.00 | | 5.00 | | 4.00 | | 4.00 | | 4.00 | | 4.00 | |
| 18 | Parks and Forestry Technician | 4.00 | 3.73 | 4.00 | 3.73 | 5.00 | 3.73 | 5.00 | 3.73 | 5.00 | 3.73 | 6.00 | 2.29 |
| | Seasonal/PT Workers | | 27.41 | | 27.41 | | 27.41 | | 29.01 | | 29.01 | | 29.39 |
| | Safety Town (moved from Police in 2022) | | | | | | | | 1.06 | | 1.06 | | 1.16 |
| | Total | 25.00 | 34.24 | 27.00 | 34.24 | 27.00 | 34.24 | 28.00 | 35.30 | 29.00 | 34.46 | 33.00 | 33.59 |
| | Change | 1.00 | -0.73 | 2.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.06 | 1.00 | -0.84 | 4.00 | -0.87 |
| Police Division** | | | | | | | | | | | | | |
| 31 | Police Chief | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 24 | Professional Standards Coordinator | | | | | | | | | 1.00 | | 1.00 | |
| 22 | Crime Analyst | | | | | | | | | 1.00 | | 1.00 | |
| 20 | Property Custodian/Court Liaison | | | | | | | 1.00 | | 1.00 | | 1.00 | |
| 18 | Police Records Specialist | | 0.60 | | 0.60 | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 17 | Administrative Assistant | 3.00 | | 3.00 | | 3.00 | | 3.00 | | 3.00 | | 3.00 | |
| | Lieutenant | 3.00 | | 3.00 | | 3.00 | | 3.00 | | 3.00 | | 3.00 | |
| | Sergeant | 8.00 | | 8.00 | | 8.00 | | 8.00 | | 8.00 | | 8.00 | |
| | Police Officer | 41.00 | | 41.00 | | 41.00 | | 41.00 | | 41.00 | | 41.00 | |
| | Special Project Intern | | 0.50 | | 0.50 | | 0.50 | | 0.50 | | 0.50 | | 0.50 |
| | Safety Town (moved to Parks and Recreation in 2022) | | 1.06 | | 1.06 | | 1.06 | | | | | | |
| | Total | 56.00 | 2.16 | 56.00 | 2.16 | 57.00 | 1.56 | 58.00 | 0.50 | 60.00 | 0.50 | 60.00 | 0.50 |
| | Change | -1.00 | 0.38 | 0.00 | 0.00 | 1.00 | -0.60 | 1.00 | -1.06 | 2.00 | 0.00 | 0.00 | 0.00 |

** The City Manager is authorized to exceed the Police Division strength table for a period of 12 months, but not exceed the current budget.

EMPLOYMENT SUMMARY

| Pay Grade | Department/Position | Final 2019 | | Final 2020 | | Final 2021 | | Final 2022 | | Final 2023 | | Adopted 2024 | |
|----------------------------------|--|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|
| | | Full Time | FTE | Full Time | FTE | Full Time | FTE | Full Time | FTE | Full Time | FTE | Full Time | FTE |
| Public Service Department | | | | | | | | | | | | | |
| 31 | Public Service Director | | | | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 31 | Public Service Director / City Engineer | 1.00 | | 1.00 | | | | | | | | | |
| 28 | Deputy Public Service Director / City Engineer | 1.00 | | | | | | | | | | | |
| 29 | City Engineer | | | | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 26 | Assistant City Engineer | 1.00 | | 2.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 23 | Engineering Coordinator | 2.00 | | 2.00 | | 2.00 | | 2.00 | | 2.00 | | 2.00 | |
| 23 | GIS Administrator | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 23 | Electrical Supervisor | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 20 | Engineering Technician | 3.00 | 1.44 | 4.00 | 1.44 | 4.00 | 1.44 | 4.00 | 1.44 | 4.00 | 1.44 | 4.00 | 0.96 |
| 20 | GIS Analyst | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 20 | Utility/Engineering Technician | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 19 | Utility Locator | | | | | | | | | | | 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 | | | | | | | | | | |
| | Total | 17.00 | 1.73 | 18.00 | 1.44 | 18.00 | 1.44 | 18.00 | 1.44 | 18.00 | 1.44 | 19.00 | 0.96 |
| | Change | 0.00 | 0.00 | 1.00 | -0.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | -0.48 |
| Public Works Division | | | | | | | | | | | | | |
| 24 | Public Works Service Manager | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 23 | Public Works Supervisor | 3.00 | | 3.00 | | 3.00 | | 3.00 | | 3.00 | | 3.00 | |
| 21 | Fleet Maintenance Supervisor | | | | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 20 | Fleet Maintenance Lead Technician | | | | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 20 | Fleet Maintenance Foreman | 1.00 | | 1.00 | | | | | | | | | |
| 19 | Fleet Maintenance Technician | 4.00 | | 4.00 | | 4.00 | | 4.00 | | 4.00 | | 4.00 | |
| 21 | Performance Analyst | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | | 1.00 | |
| 18 | Parts Coordinator | 1.00 | | 1.00 | | | | | | | | | |
| | Public Works Workers | 20.00 | 1.73 | 20.00 | 1.73 | 20.00 | 1.73 | 20.00 | 1.73 | 20.00 | 1.73 | 20.00 | 1.73 |
| | Total | 31.00 | 1.73 | 31.00 | 1.73 | 31.00 | 1.73 | 31.00 | 1.73 | 31.00 | 1.73 | 31.00 | 1.73 |
| | Change | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grand Total | | 227.00 | 42.11 | 231.00 | 41.82 | 231.00 | 41.95 | 234.00 | 42.68 | 239.00 | 41.86 | 248.00 | 40.51 |
| Change | | 3.00 | -1.55 | 4.00 | -0.29 | 0.00 | 0.13 | 3.00 | 0.73 | 5.00 | -0.82 | 9.00 | -1.35 |

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

- To amend the pay grade of any position contained in the budget, provided there has been third party review, and there has been sufficient appropriation in the 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

2024 Pay Grades (+3.2%)

| Pay Grade | Hourly | | | Annualized** | | |
|-----------|------------|------------|------------|--------------|--------------|--------------|
| | Minimum | Mid point | Maximum | Minimum | Mid point | Maximum |
| 14 | \$ 20.2357 | \$ 24.2828 | \$ 28.3299 | \$ 42,090.18 | \$ 50,508.21 | \$ 58,926.25 |
| 15 | 21.2925 | 25.5510 | 29.8095 | 44,288.36 | 53,146.04 | 62,003.71 |
| 16 | 22.5706 | 27.0847 | 31.5988 | 46,946.75 | 56,336.24 | 65,725.50 |
| 17 | 23.9243 | 28.7091 | 33.4940 | 49,762.47 | 59,714.96 | 69,667.45 |
| 18 | 25.3597 | 30.4317 | 35.5037 | 52,748.21 | 63,297.90 | 73,847.59 |
| 19 | 26.8816 | 32.2579 | 37.6343 | 55,913.70 | 67,096.39 | 78,279.32 |
| 20 | 28.4952 | 34.1943 | 39.8933 | 59,270.01 | 71,124.06 | 82,978.10 |
| 21 | 30.2041 | 36.2449 | 42.2857 | 62,824.54 | 75,389.44 | 87,954.35 |
| 22 | 32.0165 | 38.4198 | 44.8231 | 66,594.38 | 79,913.11 | 93,232.08 |
| 23 | 33.9377 | 40.7252 | 47.5128 | 70,590.39 | 84,708.47 | 98,826.55 |
| 24 | 35.9740 | 43.1689 | 50.3637 | 74,825.98 | 89,791.22 | 104,756.46 |
| 25 | 38.1328 | 45.7592 | 53.3858 | 79,316.15 | 95,179.15 | 111,042.38 |
| 26 | 40.8013 | 48.9617 | 57.1219 | 84,866.72 | 101,840.25 | 118,813.55 |
| 27 | 43.6580 | 52.3896 | 61.1212 | 90,808.65 | 108,970.33 | 127,132.01 |
| 28 | 46.7143 | 56.0572 | 65.4000 | 97,165.72 | 116,598.96 | 136,031.96 |
| 29 | 50.9186 | 61.2358 | 71.2860 | 105,910.64 | 127,370.43 | 148,274.89 |
| 30 | 55.5012 | 62.4604 | 72.8706 | 115,442.59 | 129,917.69 | 151,570.84 |
| 31 | 60.4964 | 74.6966 | 88.9887 | 125,832.43 | 155,368.86 | 185,096.51 |

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



Finance Department

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