



# Municipal Program of Services

ADOPTED BUDGET FOR 2021–2022





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November 2, 2020

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

Dear Council President and Members of City Council:

In accordance with Section XI of the City of Upper Arlington Charter, it is my duty and honor as City Manager to present you with the 2021-2022 Municipal Services Program. As our community, the region and the nation continue to feel the impacts of the COVID-19 pandemic, I am pleased to report that the City's fiscal position is as strong today as it was before the pandemic began. That said, we are ever mindful of the challenges presented by the current environment and the many unknowns that may lie ahead. Just as we adjusted 2020 expenditures in response to the pandemic, the proposed 2021-2022 budget document presented here reflects conservative revenue projections and flexibility.

This budget provides the resources necessary for us to continue a high level of services for our residents and provides for reinvestments in public infrastructure and parks. Five-year projections indicate we will continue to have capacity for producing structurally sound budgets while keeping our 10-year Capital Improvement Program updated and financed. This is thanks to the leadership of present and past Council bodies, updates and adherence to a strong set of fiscal policies and financial accountability practices, the cumulative effect of our proactive economic development program that has diversified our business base and voter support of an increase in the income tax rate to fund capital improvements.

The City's income tax continues to trend upward, serving as a positive source of support for many major operations and projects, changing our landscape and infrastructure for the better. Thanks to resident support of the .5% income tax increase, which took effect in 2015, combined with many new economic development investments, the City has realized approximately \$34.2 million in income tax dollars that have been invested directly back into the community. Improvements to our infrastructure – whether it's a reconstructed street, a new sidewalk or a new playground – benefit us in the short term and strengthen the community's foundation for prosperous future generations.

## **2020 Highlights & Accomplishments**

The City once again had its Triple A ratings confirmed from two major national ratings agencies. Achieving the highest possible rating is an accomplishment that speaks to exceptional fiscal policies and oversight that translates to significant interest rate savings when we issue bonds to support capital projects.

In 2020, the City completed its seventh year of an expanded 10-year Capital Improvement Program. This included: full street reconstruction projects on sections of five streets; new sidewalks, road, water and storm improvements on Mountview Road; improvements on Chester Road and Westmont Boulevard in support of the Lane II Mixed-Use Project; year four of the Sustainable Sewer Solutions Program; and storm sewer improvements on a section of Northwest Boulevard.

Our Engineering Division has done its due diligence to maximize the community's reinvestment in its streets and underground infrastructure. A recent summary shows that more than \$15.4 million in grants or low/no interest loans has been secured to help fund projects for years 2015-2023, representing approximately 10% of the costs for the entire 10-year program. This includes grants totaling more than \$7.5 million for upcoming improvements on Fishinger Road, in 2022-2023.

Since the City expanded its Capital Improvement Program to 10 years in 2014, approximately \$74 million has been invested in our streets, waterlines, bridges, sanitary sewer lines, streetlights and traffic signals, with positive results. The most recent two-year street paving conditions rating exercise—a process for measuring road conditions to help prioritize projects—continues a trend of improvement: the average rating for pavement condition has shifted from 82.7 in 2012 to 89.9 in 2020 (out of 100); and curb conditions have improved from an average of 2.3 in 2012 to 1.8 in 2020 (on a scale of one to five, with one being the best condition).

The Community Center Feasibility Task Force is on track to conclude by year's end, an endeavor that first began in August of 2019. After a first phase affirmed that many residents want and believe there is a need for a community center, the Task Force transitioned to a second phase that has been drilling into location options, what facilities to include and costs. The Task Force plans to bring a recommendation to Council in December. If they conclude that a community center is a viable proposition for Upper Arlington, Council is expected to deliberate the merits of placing this issue on the ballot in May of 2021. Regardless of the outcome of this process, the 16 volunteers serving on the Task Force are to be applauded for their dedication to an effort that has been open and transparent, with extensive opportunity for residents to participate along the way.

The community center issue has become intertwined with redevelopment plans for the former Macy's site at Kingsdale, since it was identified by the CCFTF as a finalist location for a community center. Fortunately, the developer team at Continental Real Estate, Inc. – which is nearing the final stages of purchasing the property from The Kroger Co. – recognizes the value that a public use such as this would bring to its project. As a result, the Task Force is able to fully explore the potential for a community center at this site. Specific to the proposed redevelopment, it will include senior housing, apartments, townhomes, 50,000 square feet of office space, a restaurant and structured parking. Regardless of the outcome of the community center issue, the existing shops, restaurants and

amenities in the area – and our community as a whole – stand to benefit from the new life that will be breathed into our most central business district.

In other development news, the pace of construction in our community has continued to be high. Notable projects include:

- Upper Arlington Schools' replacement, expansion and renovation projects for the High School and its elementary schools;
- The Lane II Redevelopment Project has made great strides, with the new Townplace Suites Hotel opening in the fall. The mixed-use building – which will house apartments, two restaurants, office space and structured parking – and the accompanying condominium buildings are on schedule for completion next spring;
- Construction of the 70-unit, independent living building known as The Fairfax at First Community Village, is nearing completion.
- The Arlington Gateway project at the southeast corner of Lane Avenue and North Star Road is expected to begin construction early next year. 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.
- In addition to the new housing options that will be available on Lane Avenue next year, 27 new homes and two, four-unit condominium projects have been completed or are under construction this year.

Tied to the high level of reinvestment occurring in the Lane Avenue business district, a 2019-2020 Lane Avenue Planning Study was undertaken to better understand the impacts of growth and develop a framework guiding this growth in a way that benefits the district and community, while being sensitive to surrounding neighborhoods. The result includes a set of streetscape standards to enhance the district's appeal, with a focus on pedestrian activities, accessibility, outdoor dining, and opportunities for public art and public gathering spaces. A revised and greatly enhanced Lane Avenue Planned Mixed Use District zoning document heads to Council for review and adoption by year's end.

In the Parks & Recreation arena, progress implementing recommendations from the 2018 Parks & Recreation Comprehensive Plan continues, including:

- Studying the Northam Park athletic fields and tennis facilities, with the goal of developing a phased approach to enhancing existing facilities and improve storm drainage in the park.
- The replacement of playgrounds at Reed Road Park and Miller Park.

## **Looking Ahead**

The challenges of 2020 have brought into focus all that we should be grateful for in this community, while also putting a new perspective on and enthusiasm for what lies ahead. As our organization and our community has learned to adapt to life in a pandemic, we have experimented with new ways of doing things that may ultimately become a regular part of how we do business. Remote building inspections have proven a useful way to streamline this busy service in some, but not all cases. Residents have become more comfortable conducting business with the City via online registration and payment processes. We are perfecting the art



of holding public meetings virtually in a way that can actually make them more accessible and convenient for residents. Our e-newsletters and social media outreach – along with our extensive website – are increasingly serving as residents’ primary sources for service and project updates.

In 2019 we had already begun engaging with residents and internally on issues of diversity, equity and inclusion and how to further our community as a place that is welcoming, however the events of this summer highlighted the importance of creating a safe space for difficult conversations. In September, Council appointed nine members of our community to serve on the newly formed Community Relations Committee. As 2020 nears its end, the Committee is focused on assessing the work that has gone before, establishing goals and priorities and identifying baseline measurements that will help them monitor their progress as the New Year begins.

We do have key investments that we need to make in support of the health of our organization and our community. Nationally, events of the past year have highlighted the value of transparency in community policing, and we intend to invest in body cameras for our police officers as a protective measure for both our officers and our residents. The pandemic shone a light on community mental health, with residents dealing with issues of loneliness and uncertainty, and we intend to gain a better understanding of these issues and identify the best investments we can make to provide an appropriate safety net and to help guide residents to the resources they might need.

The 2021 Capital Improvement Program represents another busy year for construction projects, which include: Approximately \$2 million in Street Reconstruction projects on sections of Chester Road, Guilford Road, Northwest Boulevard, Somerford Road and Vassar Place; \$1 million in Street Maintenance projects on sections of 17 streets; new waterline and road improvements on McCoy Road, from Woodbridge to Kenny; the addition of parallel parking along Brandon Road adjacent to the new high school; the 2021 area identified for Sustainable Sewer Solution Program improvements; and improvements in the fourth of five zones for the Sidewalk Maintenance Program.

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

### ***Revenue Highlights***

- Income tax receipts have remained strong despite the unprecedented times we have seen in 2020. Though the pandemic is expected to have an impact on income tax receipts in 2021, the City is projecting increases of 2%, or receipts totaling \$30.9 million. Of this amount, we estimate \$8.7 million will be dedicated to capital improvements.
- Property tax revenues are estimated to increase by 10% in 2021, following Franklin County’s triennial valuation update that was undertaken earlier this year. At this time, the City has not received final estimates from Franklin County. Budgeted amounts will be updated when they are received.

### ***Expenditure Highlights***

- The 2021 operating budget currently shows a decrease of 4.75% when compared to the previous year. However, the previous year reflects increased appropriations resulting from our receipt of approximately \$3.7 million in federal Cares Act monies. If these dollars are extracted from the 2020 operating budget total, the 2021 operating budget reflects a moderate increase of 3%
- We are proposing average wage increases of 2.5% for general employees in 2021, dependent upon the outcome of merit-based performance appraisals.
- Contract negotiations for the Police Division union (Fraternal Order of Police) will occur next year, for a start date of 2022. As a result, 2022 budgeted amounts do not reflect the funds necessary to cover any increases.
- One new position is proposed for a Records Specialist within the Police Division. This was a full-time position until 2017, when it was reduced to part-time (.6 full-time equivalency). This position has remained unfilled since that time and it is now believed that, with the implementation of a new records management system and an increase in duties associated with the proposed purchase of body worn cameras, restoring it to a full-time position is warranted.
- Some structural adjustments will be made within our parks maintenance division that will enhance our efforts to attract and retain quality employees and, in turn, provide a consistently high level of service for residents.
- Thanks to the findings of this year's Performance Audit – which for the most part affirmed that our purchasing, fleet maintenance and information technology practices are on track – we are looking at a shift transitioning some vehicle leases to purchases as a cost savings measure.

### **Conclusion**

Despite the challenges of this past year, the City continues on a positive trajectory. Our community partners and residents alike have a keen eye to the future, a shared belief that Upper Arlington will continue to go from strength to strength and they are committed to doing their part to help move us forward. The City's 2021-2022 Municipal Program of Services and our 10-year Capital Improvement Program ensure that the City is doing its part to carry the legacy of this great community forward.

It's an honor to serve the community that I love and have called home for over a decade. As we round out what has clearly been a challenging year, I can't help but be inspired by all that we've been able to accomplish and excited about the opportunities that lie ahead.

Sincerely,



Steven R. Schoeny  
City Manager







## BUDGET PRESENTATION AWARD

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Upper Arlington, Ohio for its biennial budget for the biennium beginning January 1, 2019.

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Upper Arlington**

**Ohio**

For the Biennium Beginning

**January 1, 2019**

*Christopher P. Merrill*

Executive Director

## LIST OF ELECTED AND CITY OFFICIALS

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### CITY COUNCIL - 2021

President/Mayor	Brendan T. King – term expires 1/8/2024
Vice President/Vice Mayor	Kip Greenhill – term expires 1/10/2022
Council Member	Brian C. Close – term expires 1/10/2022
Council Member	Michele M. Hoyle – term expires 1/10/2022
Council Member	Jim Lynch – term expires 1/10/2022
Council Member	Michaela Burriss – term expires 1/8/2024
Council Member	John J. Kulewicz – term expires 1/8/2024



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

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

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

## LIST OF ELECTED AND CITY OFFICIALS

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Members of City Council appoint the positions of City Manager, City Attorney, and City Clerk. The conditions of employment for the City Manager, City Attorney, and City Clerk are subject to contract and reviewed on an annual basis. The conditions of employment for Executive staff are subject to the provisions of the general employee personnel rules.

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

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

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

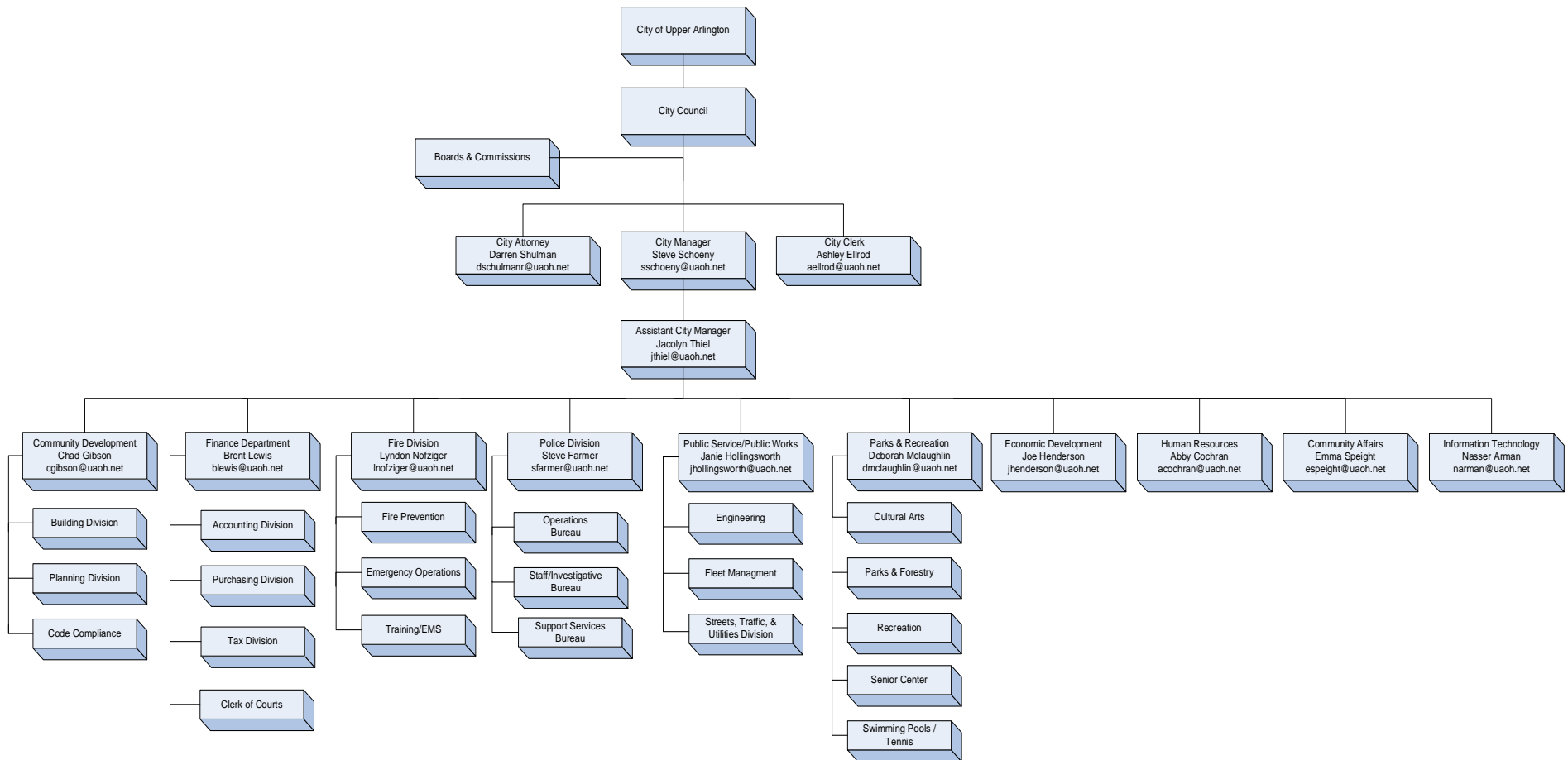
### APPOINTED OFFICIALS

City Manager	Steven Schoeny
City Attorney	Darren Shulman
City Clerk	Ashley Ellrod

### EXECUTIVE STAFF

Assistant City Manager	Jacolyn Thiel
Community Affairs Director	Emma Speight
Community Development Director	Chad Gibson
Economic Development Director	Joseph Henderson
Finance Director	Brent Lewis
Fire Division Chief	Lyndon Nofziger
Human Resources Director	Abby Cochran
Information Technology Director (Interim)	Nasser Arman
Parks & Recreation Director	Deborah McLaughlin
Police Division Chief	Steve Farmer
Public Service Director (Interim)	Janie Hollingsworth

## Organizational Chart





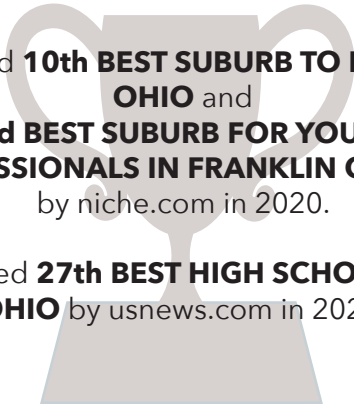
# COMMUNITY PROFILE

The City of Upper Arlington is a first-ring, primarily residential suburb of Columbus, Ohio. Founded in 1918, and just under 10 square miles in size, Upper Arlington is called home by more than 35,000 residents, often with multiple generations of the same family to be found in close proximity to each other. They value its strong sense of tradition and community, excellent school system, beautiful neighborhoods with mature street trees and the many exceptional safety and City services that are provided.

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

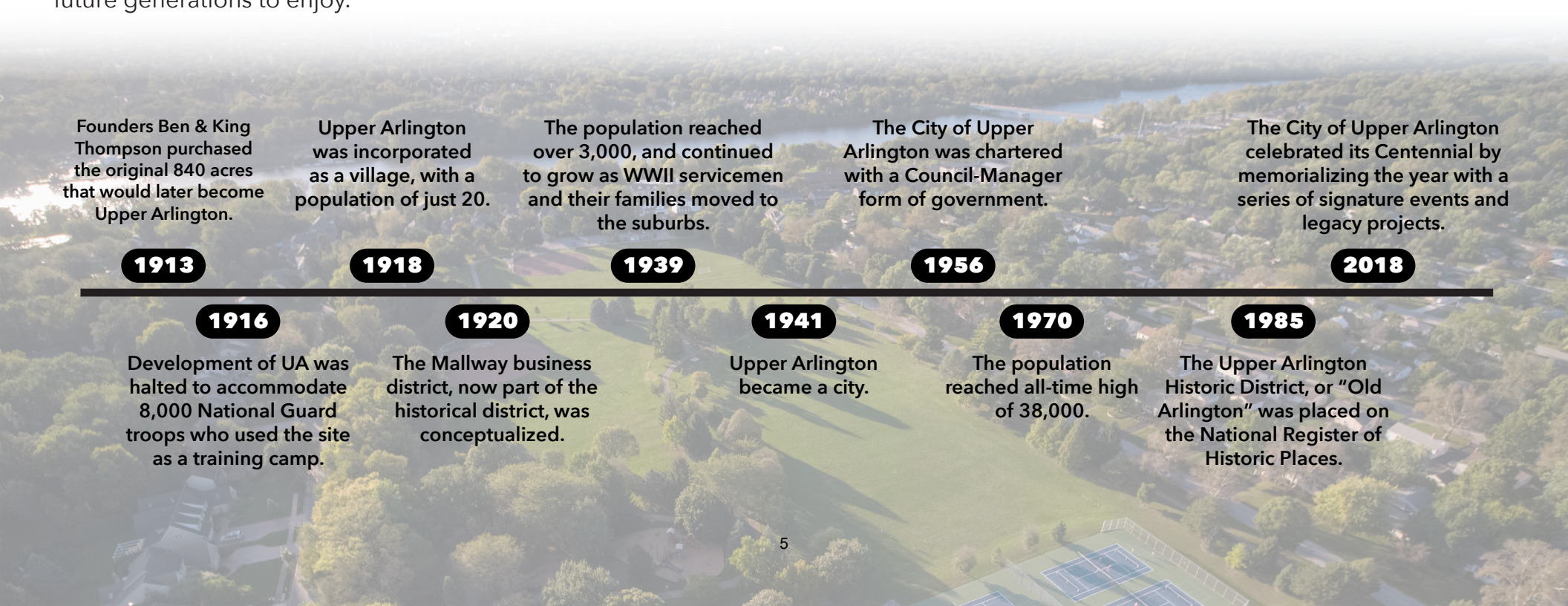
Recognized as a Tree City USA since 1990, mature tree-lined streets compliment a range of housing sizes and styles from historic to contemporary, condominiums to single-family homes, catering to many income levels. Owning a home in Upper Arlington is a sound financial investment, and property values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

When asked why they choose to live in Upper Arlington, residents frequently cite its location, excellent school system, first-rate city and safety services, beautiful homes and neighborhoods and a strong sense of community. With multiple generations of families living here, residents understand the importance of reinvesting in their homes and community for future generations to enjoy.



Ranked **10th BEST SUBURB TO LIVE IN OHIO** and **2nd BEST SUBURB FOR YOUNG PROFESSIONALS IN FRANKLIN COUNTY** by niche.com in 2020.

Ranked **27th BEST HIGH SCHOOL IN OHIO** by usnews.com in 2020.



<p>Founders Ben &amp; King Thompson purchased the original 840 acres that would later become Upper Arlington.</p> <p><b>1913</b></p>	<p>Upper Arlington was incorporated as a village, with a population of just 20.</p> <p><b>1918</b></p>	<p>The population reached over 3,000, and continued to grow as WWII servicemen and their families moved to the suburbs.</p> <p><b>1939</b></p>	<p>The City of Upper Arlington was chartered with a Council-Manager form of government.</p> <p><b>1956</b></p>	<p>The City of Upper Arlington celebrated its Centennial by memorializing the year with a series of signature events and legacy projects.</p> <p><b>2018</b></p>
<p>Development of UA was halted to accommodate 8,000 National Guard troops who used the site as a training camp.</p> <p><b>1916</b></p>	<p>The Mallway business district, now part of the historical district, was conceptualized.</p> <p><b>1920</b></p>	<p>Upper Arlington became a city.</p> <p><b>1941</b></p>	<p>The population reached all-time high of 38,000.</p> <p><b>1970</b></p>	<p>The Upper Arlington Historic District, or “Old Arlington” was placed on the National Register of Historic Places.</p> <p><b>1985</b></p>

# COMMUNITY PROFILE

## MUNICIPAL GOVERNMENT

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

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

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



## MUNICIPAL GOVERNMENT QUICK FACTS

### General City Information:

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

### General Administration:

- Municipal Buildings 1

### Parks and Recreation:

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

### Public Safety:

- Fire Stations 2
- Police Stations 1

### Public Service:

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



COMMUNITY PROFILE

POPULATION

Upper Arlington’s population decreased after its peak of 38,000 in the 1970s, however, population has increased moderately since 2010 by about 5.0% (or 1,452 residents). Total population was estimated to be 35,223 (2018 American Community Study 5-Year Estimate) and comprised of a slightly higher percentage of females (18,202) than males (17,021).

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

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



SCHOOLS & EDUCATION

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



Schools in Upper Arlington:

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

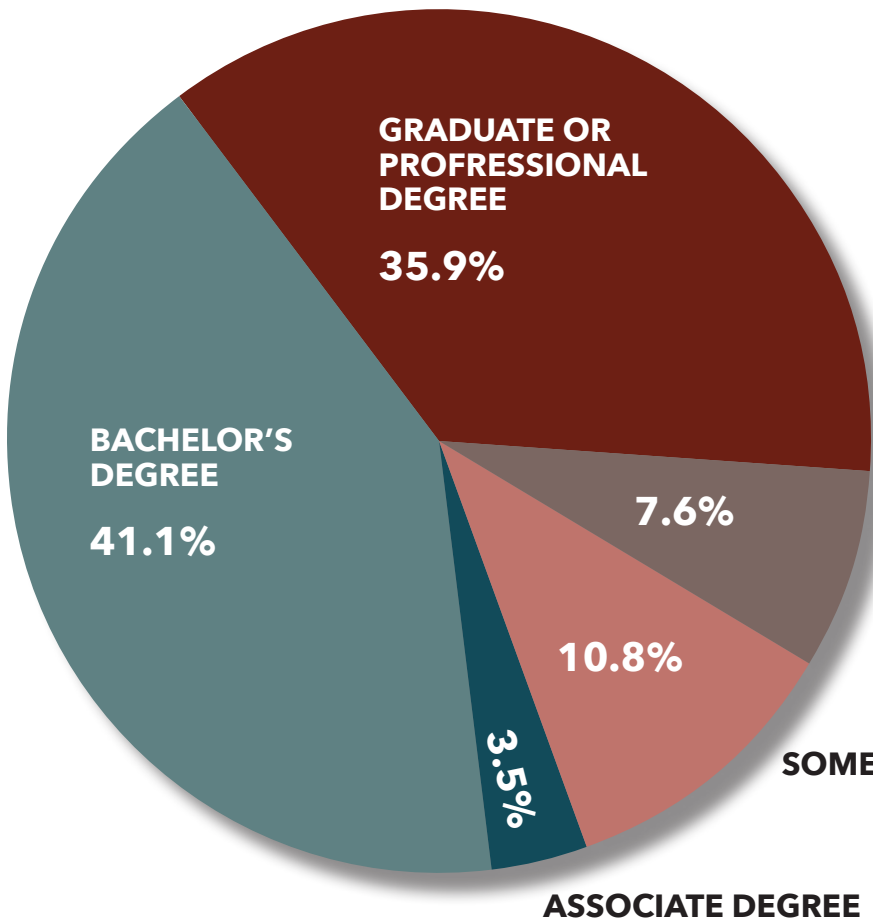
*\* Burbank Early Childhood School is a tuition-based part-and full-day preschool and extended-day kindergarten.*

# COMMUNITY PROFILE

## EDUCATIONAL ATTAINMENT

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

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



## HOME VALUES AND OWNERSHIP

Upper Arlington is a primarily residential community, with a housing stock of 14,465 units; approximately 96% of those units are occupied. In 2019, the median home value in Upper Arlington was \$376,400 with an 79.9% owner occupancy rate. This included 25 new homes built with an average value of \$970,000.

## HIGH SCHOOL OR EQUIVALENT

## SOME COLLEGE, NO DEGREE



# COMMUNITY PROFILE

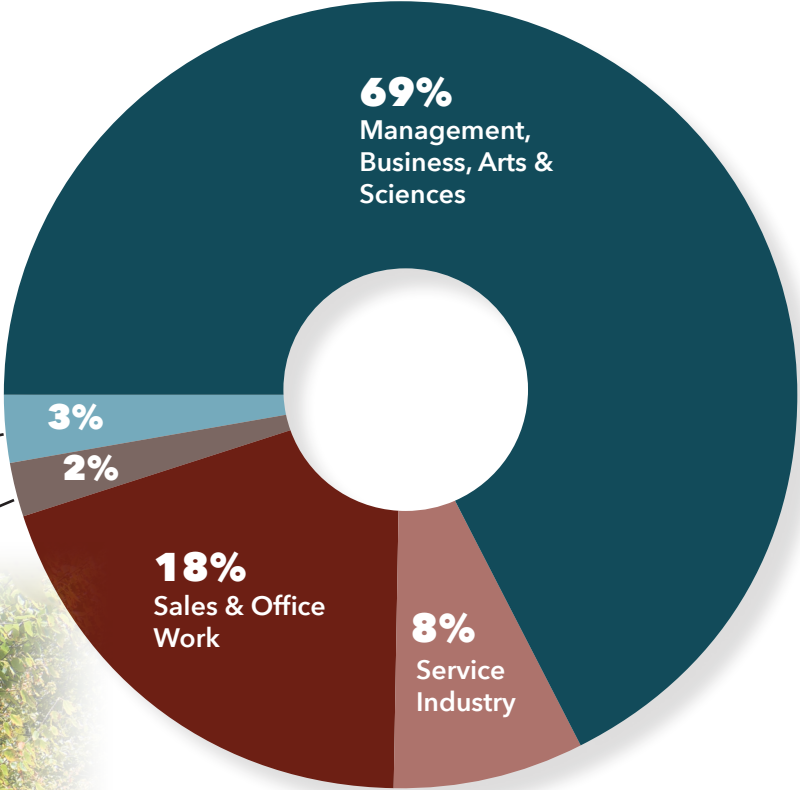
## ECONOMICS

The median household income in Upper Arlington is \$102,094, which is significantly higher than the State of Ohio average of \$58,642. The City's median household income is also one of the highest in the area, compared to the City of Westerville at \$90,443 and the City of Dublin at \$135,514.

## UNEMPLOYMENT

According to the United States Department of Labor, in 2019, Upper Arlington's average unemployment rate for the year was 2.7% compared to an average rate of 3.8% for the State of Ohio.

## PREDOMINANT OCCUPATIONS



## GUIDING POLICIES

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### **Master Plan**

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

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

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

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

## GUIDING POLICIES



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

### FINANCIAL POLICIES:

The Financial Policies of the City of Upper Arlington, Ohio, are adopted by City Council to provide a framework within which the City is to conduct its fiscal operations. Recent review and updates were made by Council in October 2020. It is the anticipation of Council that the effect of fluctuations in the national, state and local economy on City services is to be smoothed through the creation and use of appropriate reserve funds.

### Operating Management Policies

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

## **GUIDING POLICIES**

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

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

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

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

### **Reserve Policies**

1. A Facilities Maintenance Reserve shall be established to ensure adequate funding for operating equipment replacement of City facilities (HVAC, roofing, etc).

2. Self-insurance reserves will be maintained at a level which, together with purchased insurance policies, will adequately indemnify the City's property and liability risk. A qualified risk management advisor will be retained on an annual basis in order to recommend appropriate funding levels.

3. Contingency reserves to be determined annually will be maintained to offset unanticipated revenue shortfalls and/or unexpected expenditure increases. Contingency reserves may also be used for unanticipated and/or inadequately budgeted events threatening the public health or safety. A reserve will be maintained in the General Fund. The reserve shall be equal to thirty percent of the current year General Fund operating budget.

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

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

1. A ten-year capital improvement plan shall be developed and updated annually, with the goal of achieving the annual replacement cost of the infrastructure.

## **GUIDING POLICIES**

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2. Capital improvement life cycle costs will be coordinated with the development of the operating budget. Future operating, maintenance, and replacement costs associated with new capital improvements shall be estimated for inclusion in the operating budget.
3. An infrastructure replacement program shall be developed based on the useful life of each infrastructure category (i.e., street repaving, street replacement, water lines, etc.).
4. The long-term financing of capital improvements or equipment shall not exceed the useful life.  
  
✓ *The City is in compliance with its capital improvement program management policies.*

### **Financial Accounting and Reporting Policies**

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

6. Financial reporting to Council shall include the monthly budget reports as well as special reports as deemed appropriate by Council, the Finance Director, or the City Manager.

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

### **Debt Policies**

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

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

Projects with useful lives of less than five years are an example. For purposes of this policy, "pay-as-you-go" financing includes selling short-term notes with the expectation of paying the notes off in full within one year of initial issuance;



## GUIDING POLICIES

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- b) Notes are used as a temporary funding source prior to and in anticipation of the completion of a bond sale;
  - c) The immediate need for financing is less than \$5 million.
3. Long-term capital asset financing is appropriate under the parameters set forth below. No single guideline stands alone; all must all be considered under the then current circumstances and in relation to the others. Also, the guidelines are instructive and not directive in nature, and are therefore intended to be flexible to react to the changing conditions of the capital markets. The guidelines are as follows:
- a) Variable rate bonds or short-term notes are standard funding sources for long term financing under the following certain conditions:
    - i. When either type of security is used for long-term financing, the City will schedule annual principal redemptions similar to the payment typically structured for a fixed-rate bond issue that conforms to the City's fixed-rate debt policy bond guidelines;
    - ii. To minimize overall interest rate risk, the principal amount of variable rate bonds and short-term notes outstanding at any one time will be generally targeted not to exceed twenty percent (20%) of the City's overall outstanding debt.
  - b) Long-term bonds are recommended for projects with useful lives of ten years or longer and for amounts of \$5 million or greater.
  - c) Debt funding may be considered as long as the ratio of available capital fund dollars to debt payments, projected forward seven years, does not fall below 2 to 1. For purposes of this guideline, debt payments are defined as general obligation and income tax special revenue debt

payments, including projected payments for the refunding of outstanding general obligation or income tax special revenue bond anticipation notes.

- d) Long-term fixed-rate bonds are especially recommended when average long-term interest rates, as indicated by the Bond Buyer General Obligation 20 Bond Index, are at or below 85% of the index's twenty-year average. Long-term bonds are considered less attractive when average rates for the index are at or above 115% of the index's twenty-year average.
- e) Long-term general obligation, non-tax revenue, and special revenue bonds (such as income tax revenue bonds) are less appropriate when the City has reserves set aside for essential near-term capital funding needs and it is believed the issuance of any particular debt offering may significantly weaken the City's credit profile.
- f) Long-term debt, securitized by non-tax or assessment revenues, but not the City's general obligation pledge, is appropriate for project funding where the tax or revenue burden rests directly on a select group of taxpayers or beneficiaries, such as for project revenue bonds, special assessment projects, tax increment financings, or economic development projects. Any financing of this type must receive a rating of Moody's "A2" or Standard & Poor "A" or higher to receive City approval.

The Debt Policy, along with other recommended administrative procedures, and Financial Policies were most recently updated and adopted on October 26, 2020.

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

## **GUIDING POLICIES**

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### **City Council Review**

Upon Council organization, a Financial Policy Review subcommittee of Council will be named by the President. The subcommittee will conduct a review of all financial policies and the debt policy. Modifications adopted by majority vote of the subcommittee will be recommended to the full Council for consideration and adoption.

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

### **NON-FINANCIAL POLICIES:**

#### **Community Policies**

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

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

#### **Personnel Policies**

1. The Personnel Rules handbook are the policies and procedures of the City designed to maintain a fair and efficient system of personnel administration. They are designed to deal with a majority of topics an employee needs or wants to know about his or her employment.

However, they are not to be taken as a comprehensive document, but instead as a distillation of Federal Laws, Ohio Civil Service Laws, City of Upper Arlington Ordinances, and City of Upper Arlington Civil Service Commission Rules.

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

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

#### **Technology Policies**

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

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









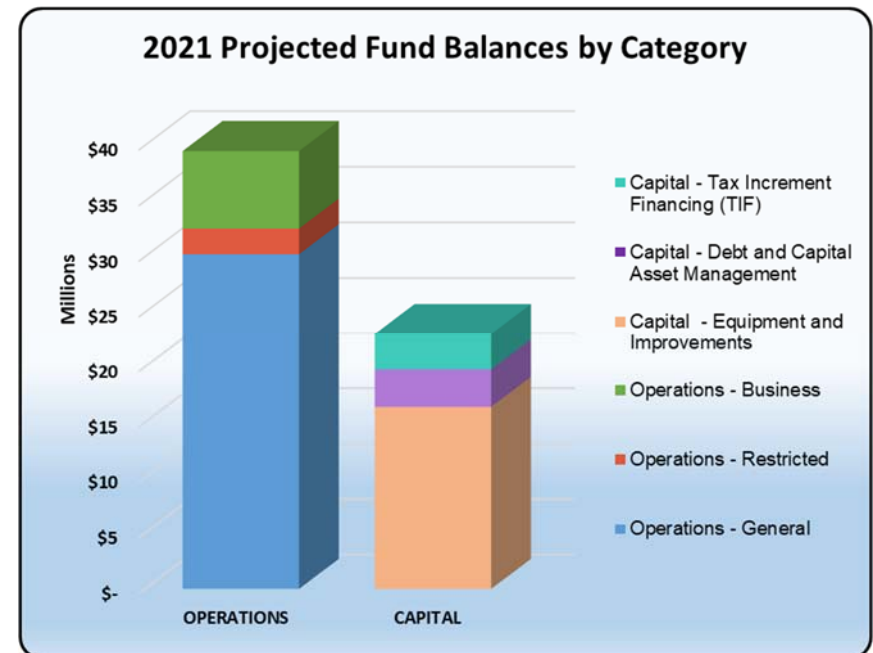
## OVERVIEW SUMMARY

### Consolidated Financial Presentation

The financial activity of the City is undertaken in accounting entities called funds. The City has several funds that have been classified in accordance with standards established by the Governmental Accounting Standards Board (GASB). Nine years of financial information are displayed for each of those funds. In addition to the individual fund displays, financial information has been consolidated and presented in two different formats. The first presentation is formatted in a traditional operating statement format and displays nine years of financial information. The second format consolidates the 2021 financial information and allocates the revenue and expenditures between the categories of operations and capital to show each category's level of sufficiency. These two categories are further broken down into subcategories, which are described further in the fund section of this budget document.

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

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



## OVERVIEW SUMMARY

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

*General Operations* – The general operations category includes funds whose resources are either unrestricted (available for use of any City activity deemed appropriate by Council) or are directly related to the City’s general operations. This category is dominated by the City’s General Fund, whose fund balance consists of both unrestricted balances and a reserve (restricted funds), set by the City’s financial policies at 30% of the annual expenditures. The overall fund balances in this category saw a significant increase in 2020 as a result of reduced spending related to the pandemic, shifting spending as a result of receiving federal CARES Act funding, and maintaining consistent revenue base. These fund balances are projected to maintain a stable level for the foreseeable future (however, at any time, Council may decide to allocate amounts in excess of the 30% reserve according to the City’s financial policies) with little variation due to expected revenue levels that are close to operating expenditures and transfers out of the General Fund. These transfers out are being made to fund other operations and capital investments accounted for in other funds. Three such uses included in this budget are the transfers to the Infrastructure Fund for capital improvements, transfers to the Economic Development Fund for economic development purposes, and transfers to the Technology and Capital Equipment Funds for the purchase of equipment and technology. In addition, the General Fund provides funding for the Civil Service Commission Fund and subsidy to other funds, when needed. Income tax and property tax collections are the main sources of revenue within general operations.

- *Restricted Operations* – The restricted operations category includes funds whose resources are derived from specific taxes, grants, or other restricted or committed resources. The use and limitation of these funds are specified by City ordinance or federal or state statutes. Due to the nature of these funds (expenditures being directly tied to restricted sources of revenue) the fund balance can fluctuate based on the available revenue source. The overall fund balance is projected to decrease each year primarily due to spending down existing fund balances for specific projects (i.e. Neighborhood Lighting Utility Fund) expenditures being offset by conservative revenue estimates (i.e. Law Enforcement Fund), or budgeting anticipated losses (i.e. Lifelong Learning Fund).
- *Business Operations* – The business operations category consists of funds that are maintained in a similar manner to private business enterprises. The intent of the City is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Like the other categories the overall fund balance in this category is projected to decline over the next several years as debt payments come due for infrastructure. User fees are set at rates to cover the cost of operations and/or maintenance of the intended services. However, when those fees are insufficient, the General Fund is required to subsidize the operation. The Water Surcharge and Sanitary Sewer Surcharge Funds were projected to have significant negative balances by 2020 and 2021 as a result of growing operational expenditures and the City’s focus on replacing related infrastructure. For these reasons, increases to both funds’ surcharges were adopted for 2019. The projections for these funds, as well as the Stormwater Management Fund, still show declining balances in future years due to the funds paying for representative portions of projects included in the CIP. The user fees for all of these services will continue to be monitored annually to ensure the programs remain self-sustaining.

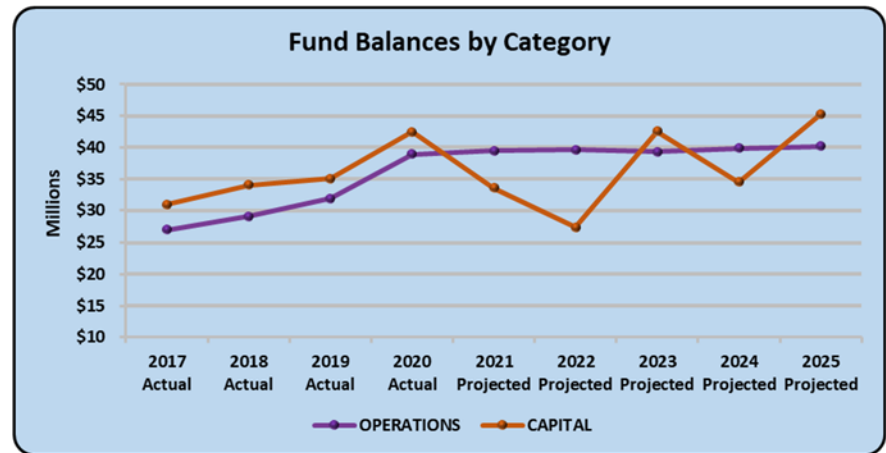
## OVERVIEW SUMMARY

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

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

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



### Allocation of Resources

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

## OVERVIEW SUMMARY

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

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

The financing of the current Capital Improvement Plan (CIP) is a mixture of both methods. Approximately \$83.5 million of the \$140.5 million plan is budgeted for debt financing. With the passage of Issue 23, a permanent source of revenue (.5% income tax) is dedicated for the CIP. It is anticipated that the majority of this revenue stream will be used for annual debt payments for financed improvements with the balance used for cash funding of capital projects.

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

### **Budget Format**

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

Following the table of contents (*inserted in final version*) is the Distinguished Budget Presentation Award for the 2019 - 2020 budget document. The award was presented to the City by the Government Finance Officers Association (GFOA) and is the highest form of recognition in governmental budgeting. To receive the award, a panel of reviewers evaluated the effectiveness of the budget as a policy document, a financial plan, an operations guide, and a communications device. The document must be rated *proficient* in all four categories. The City has received the award for every biennial budget since 1990.

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

The overview summary begins with the description of the budgetary presentation and the different categories of funds. The 2021 projected fund balance by category and nine years of ending balances are displayed and discussed for each of the categories. The overview summary includes the pertinent information regarding the budget process and, after adoption, will include action taken by City Council including the public meeting dates and participation of the public. The basis of accounting used in the budget document along with the budget calendar is included in this section.

## OVERVIEW SUMMARY

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In the pages following the overview summary, significant revenues, expenditures, and debt are discussed in detail. Following these discussions are the fund summaries, which include actual information for fiscal years 2017 through 2020, adopted appropriations and revenue estimates for 2021 and 2022, and future projections for 2023 through 2025. The projections are intended to provide the long term planning perspective needed to properly evaluate funding and allocation decisions for 2023 - 2025.

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

The General Fund accounts for most general operations of the City. In 2020, approximately 54% of the revenues and 73% of the operating expenditures, or 37% of overall expenditures, are captured through this fund. These percentages have remained relatively consistent over the years. However; the operating expenditure percentage dipped in 2020 as a result of reduced spending and the shifting of spending to restricted funds as a result of the pandemic and receiving federal Cares Act funds. Additionally, the total expenditures percentage has continued to fall (or fluctuate) as a result of the City's focus on CIP spending.

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

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

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

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

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

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

## OVERVIEW SUMMARY

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After the fund summaries, there is a section for each of the departments of the City. Each department section includes: an organizational chart and staffing table showing authorized personnel, workload measures, accomplishments for 2019-2020; and four years of financial information.

Next, the capital section includes a list of the 2021 capital equipment purchases with the funding sources and the ten-year capital improvement program.

Capital equipment purchases are budgeted annually. Therefore, the department pages include only the funding for 2021 purchases.

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

### **Budget Process**

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

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

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

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

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

The final budget is updated to reflect City Council action with respect to revenue and expenditure recommendations. The results of 2020 operations replace the projected revenues and expenditure columns as originally presented to City Council for the budget hearings.

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

City held three public meetings regarding the proposed 2021-2022 budget. These meetings provided City Council the opportunity to discuss and ask questions on proposed budget prior to formally authorizing said budget. Additionally, these meetings provided the public an opportunity to address the proposed budget.

The meetings were held on the following dates:

- November 2, 2020
- November 16, 2020
- December 7, 2020



## OVERVIEW SUMMARY

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

There were no substantive differences between the proposed and approved budgets.

### **Budget Execution**

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

The appropriation ordinance sets spending limitations by category: personal services, other than personal services, and capital outlay within each fund and department. City Council, in the appropriation ordinance, gives the Finance Director the authority to make transfers up to \$10,000 between appropriation line items within a department and fund. Any requests in excess of \$10,000, or any requests to transfer between funds or departments, must be approved by City Council. Transfers between the General Fund and the Capital Equipment Fund are exempted from the exclusion applying to fund transfers. Monthly financial reports are made to City Council by the Finance Director and include comparisons of actual revenues to estimates and actual expenditures to estimates for the major operating funds of the City. A fund status report on a cash basis is also provided for all funds.

### **Budget Basis of Accounting**

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

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

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

State law establishes the budget basis of accounting for all entities in Ohio. The City of Upper Arlington utilizes a modified cash basis for its budgetary basis of accounting. Revenues are recognized when the cash is received while expenditures include cash payments for goods and services as well as encumbrances. An encumbrance is a commitment to purchase goods and services, and includes one or more year's payments depending on the relationship between the services rendered and the stream of payments. For example, if an order for police uniforms is placed, an encumbrance is established to reserve those funds necessary to pay for the purchase. Payment is made after the clothing is received.

## OVERVIEW SUMMARY

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

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

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

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

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

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

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

The City produces a Comprehensive Annual Financial Report (COA), in conformance with the guidelines prescribed by the Government Financial Officers Association (GFOA). The City has received the Certificate of Achievement for Financial Reporting for every year since 1987. A copy of the COA may be obtained from the Finance Department or on the City's website at [www.upperarlingtonoh.gov](http://www.upperarlingtonoh.gov).

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

The City of Upper Arlington does not include all funds subject to appropriation in its biennial budget document. The funds not included are the agency funds which are: Returnable Bonds, Unclaimed Funds, Rotary, Construction Withholdings, Mayor's Court Collection, and Payroll Clearing.

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

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

## OVERVIEW SUMMARY

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<i>Budget Calendar</i>	
<b>June 2020</b>	
<ul style="list-style-type: none"><li>• June 8 – Adoption of Tax Budget</li></ul>	
<ul style="list-style-type: none"><li>• June 30 – Finance begins midyear review of 2020 operating budget</li></ul>	
<b>August 2020</b>	
<ul style="list-style-type: none"><li>• August 17 – Finance initial projections completed for 2021 - 2022 budget</li></ul>	
<ul style="list-style-type: none"><li>• August 24 – Finance distributes initial projections along with capital request forms to departments</li></ul>	
<ul style="list-style-type: none"><li>• August 24 – Midyear 2020 Budget Review</li></ul>	
<b>September 2020</b>	
<ul style="list-style-type: none"><li>• September 11 – Departments return operating and capital requests to Finance</li></ul>	
<b>October 2020</b>	
<ul style="list-style-type: none"><li>• October 5-9 – City Manager/Department head budget meetings</li></ul>	
<ul style="list-style-type: none"><li>• October 20-24 – City Manager/City Council pre-budget meetings</li></ul>	
<b>November 2020</b>	
<ul style="list-style-type: none"><li>• November 2 – 1<sup>st</sup> Council budget hearing</li></ul>	
<ul style="list-style-type: none"><li>• November 16 – 2<sup>nd</sup> Council budget hearing</li></ul>	
<b>December 2020</b>	
<ul style="list-style-type: none"><li>• December 7 – 3<sup>rd</sup> Council budget hearing</li></ul>	
<ul style="list-style-type: none"><li>• December 14 – Passage of 2021 - 2022 budget &amp; appropriation ordinance and 2020 final appropriate and transfer ordinance</li></ul>	

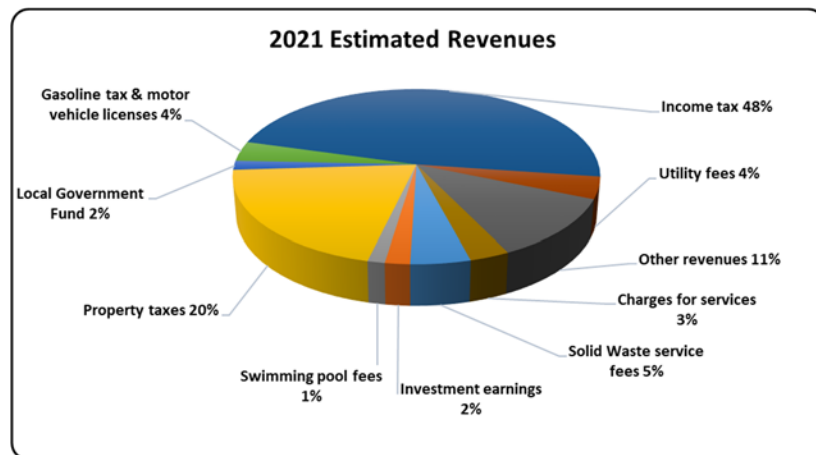
## REVENUE SUMMARY

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

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

The following pages provide estimates of the major revenue sources of the City. Actual data is presented for 2017 through 2020 and projections are provided for the years 2021 through 2025.

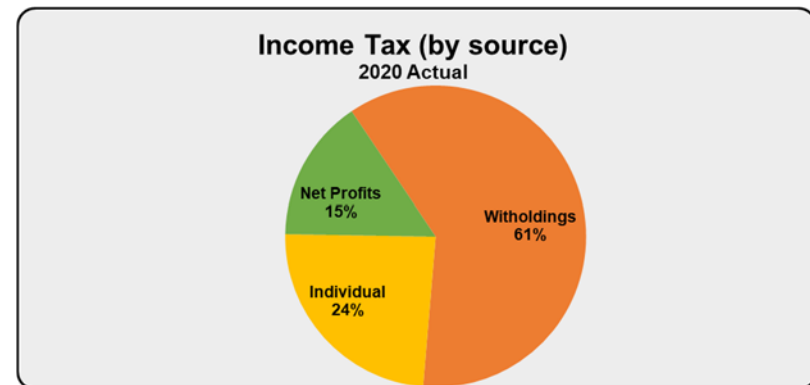
The City uses trend analysis to estimate various sources of revenue. Estimates for property tax and the Local Government Fund are provided by the County. The City's estimated revenues for 2021 are broken out into the following major categories:



### Income Tax

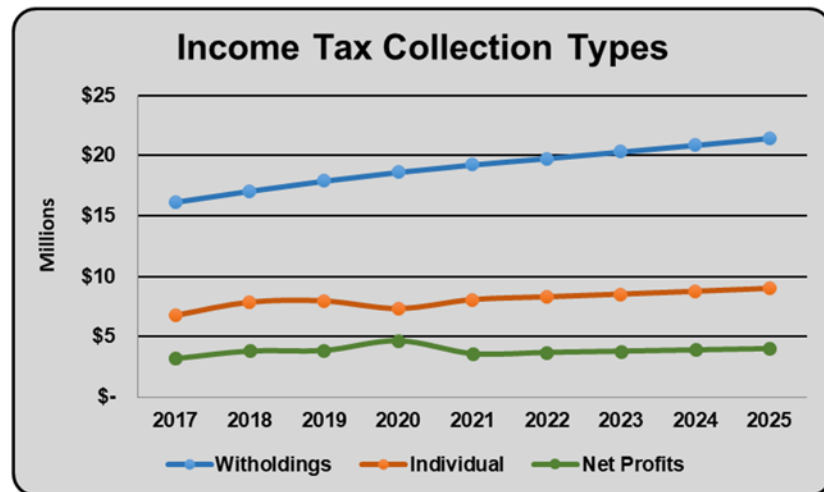
Effective January 1, 2015, the City's income tax rate became 2.5%. This was an increase of .5% over the previous 2% rate that was in effect since 1983. The additional .5% increase is dedicated solely for capital improvements. On an individual level, the income tax applies to earned income and gambling/lottery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

The income tax is the largest revenue source for the City representing approximately 48% of the overall 2021 revenue estimates and 54% of the 2021 General Fund revenue and other sources estimates. Based upon a percentage of earned income, the income tax is one source of revenue that traditionally increases each year. There are three components to the income tax: withholdings remitted by employers, filings by individual residents of the City, and the net profits of businesses located in or doing business in the City.



## REVENUE SUMMARY

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



The ongoing pandemic during 2020 presented new delays in taxpayers filing and City collections. However, the City still experienced an increase of 3% in collections compared to the prior year. With the economy still growing and the passage of Issue 23, the projected revenue for 2021 is now \$30.9 million. This is a conservative 1% increase over the 2020 actual as the City still anticipates effects from the ongoing pandemic. Beginning in 2022, the City is estimating closer to a historical trend of 2.75% increases per year.

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

### Property Tax

Because the City is nearly fully developed, there is virtually no growth in the tax base other than as a result of reappraisals and reinvestment in existing residential and commercial properties. The appraisals occur every six years, with an update three years following the appraisal. The most recent six-year appraisal by Franklin County took place in 2017. The City experienced an approximate 12% increase in value to \$1,927,472,250. The City's valuation remained relatively consistent through tax years 2018 and 2019. Franklin County recently completed the three year update for tax year 2020 and the City's valuation grew over 19% to a total of \$2,296,386,080.

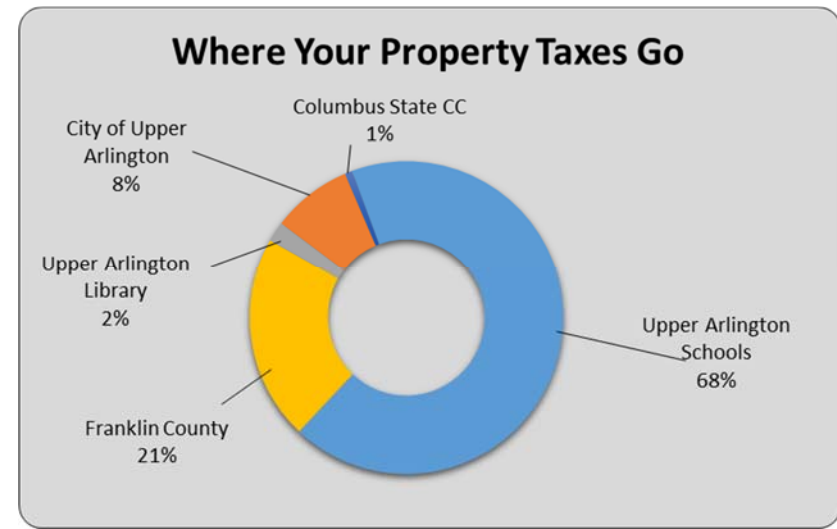
## REVENUE SUMMARY

The 2020 property tax millage for collection in 2021 is listed below with the various funds that receive the income:

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

The General Obligation Bond Retirement Fund millage restricted for the City's voted bond issue matured during the 2019 tax year with final distributions paid during 2020. Total millage for tax year 2020 is 0.20 mills less than 2019 due to this maturity. The Capital Equipment Fund millage is restricted to pay for capital expenditures and the Pension Fund millages are restricted to pay for the related pension costs. The 0.97 mills for the Police and Fire Pension Fund levy are subject to the property tax rollback. That means that once a levy is approved, the amount of tax collected becomes fixed for all years of the levy. This voted levy is expected to generate approximately \$1.5 million per year. In addition to the voted levy, 0.30 mills for police and 0.30 mills for fire are permanently levied to fund the pension of the safety forces.

While a very important revenue stream to the City, only 8% of the total property taxes paid by residents fund the City's services. Property taxes collected also support operations of the Upper Arlington Schools, Franklin County, Columbus State Community College, and the Upper Arlington Library. The projected total property tax receipts for 2021 is approximately \$13.1 million.



### Gas Tax and Motor Vehicle License Fees

The gas tax and motor vehicle license fees are based on the number of vehicles registered in the City. The number of vehicles registered in the City does not fluctuate much from year to year. Currently, there are approximately 30,000 passenger vehicles registered within the City and 3,700 other types of vehicles registered. During 2019, State law levied a tax increase that brought the rate of \$0.28 per gallon to \$.385 per gallon of gas. The City receives its allocated distribution on a monthly basis.

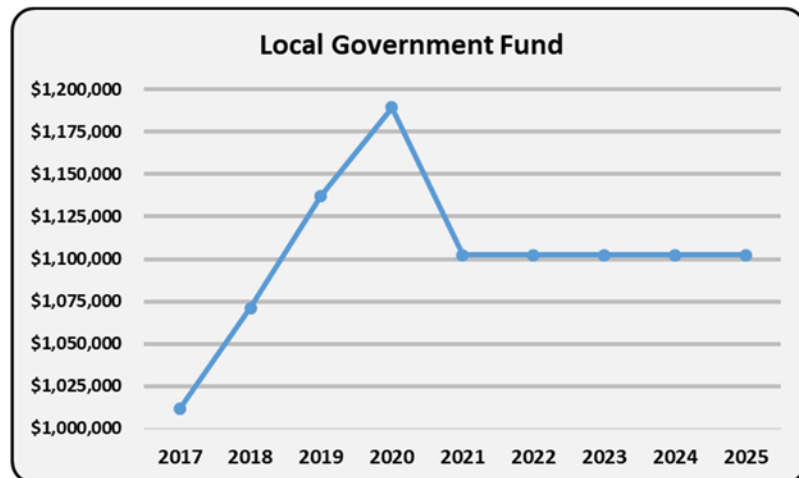
Motor vehicle license fees are allocated to the City on a different basis. For each passenger vehicle registered in the City, the State levies a fee of \$20.00, of which \$6.80 is remitted to the City and the remainder is retained by the State. The County and the City have levied an additional \$25.00.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

## REVENUE SUMMARY

All gasoline tax and motor vehicle license fees are deposited in the Street Construction Maintenance and Repair Fund. The projected receipts for 2021 are approximately \$2.4 million. This estimate represents a 9% increase compared to the 2020 actual amount. However, it should be noted that the 2020 actual amount was 9% below expectations as a result of the pandemic.

### **Local Government Fund**

This is the State's revenue sharing program, whereby local units of government share a portion of total state General Revenue Fund tax revenues, based on an alternative formula adopted by Franklin County. Effective July 1, 2011, the State reduced the amount of income shared with local governments by 25%. This amount was further reduced by an additional 25% effective July 2012. Since the reductions in 2011 and 2012, the level of funding has held steady at approximately \$1 million, or around 2.5% of the amount allocated for Franklin County. In mid-2019, state legislation temporarily redirected (through 2021) revenue that was being allocated to the state's Targeting Addition Assistance Fund to be paid directly to municipalities. This redirection of funds accounted for the revenue increase as noted in the chart below. However, the amounts recently received are still far below the State's distributions made over ten years ago. Estimated revenues shown for 2021 represent a minimal decrease over the 2020 actual amount.



### **Water/Sewer Surcharge and Stormwater Fees**

The City charges utility surcharges based on the consumption of water as serviced by the City of Columbus. The water and sewer surcharges, which were increased by City Council in 2019, are currently 15% and 23% of the commodity billing respectively. The projected water and sewer surcharge receipts for 2021 are \$749,000 and \$1.1 million, respectively. Additional revenue increases are expected in 2022 and beyond based on projected increases in the water and sewer rates by the City of Columbus.

The surcharges, which are deposited into the corresponding Water Surcharge and Sanitary Sewer Surcharge Funds, are used for the maintenance of water and sewer lines. It is important to note that the surcharge revenues, though increased 2019, are not sufficient enough to fully cover all future maintenance and capital improvements. Therefore, many of the water and sewer related capital improvements are paid through income tax revenues. Starting in 2021, portions of capital improvements will start to be funded directly by these surcharge funds. The surcharge amounts will continue to be monitored annually to determine if further adjustments are needed.

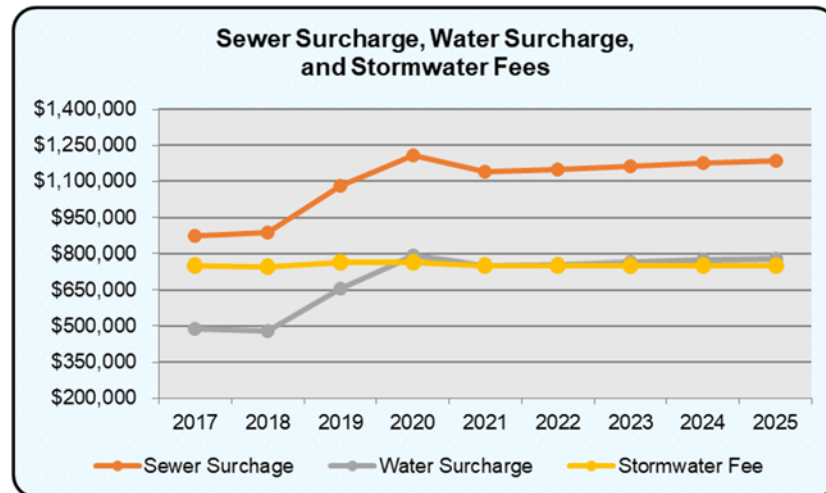
The City legislated stormwater fees in 1993. One and two family dwellings are charged the same flat fee. Commercial and other properties rates are based on a pro-rata basis of total property area and land use. The annual stormwater fee was increased in 2011 to \$45 for residential property. This increase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



## REVENUE SUMMARY

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

As shown below, the City's water and sewer surcharge revenues benefited from residents working from home during the pandemic as well as a full year of the new rates. Estimates for 2021 for both the surcharges and stormwater fees will maintain consistent with current trend analysis and prospective increases noted by the City of Columbus



### Solid Waste Fees

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

Fees for the service are attributable to the property and are billed to the responsibility of the property owner on a semi-annual basis. Delinquent balances are forwarded to Franklin County for collection as a special assessment on the parcel. The actual fees for 2021 services remain unchanged from the prior year. The five year service contract with the City's waste collector will expire at the end of 2022.

### 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. The average weighted yield, as of December 31, 2020 was approximately 1.05%. Short-term monies are invested in STAR Ohio, the State Treasurer's repository, which was yielding approximately 0.12% as of December 31, 2020. The portfolio's average maturity is approximately 2.21 years and is balanced between callable and non-callable securities. The City's investment strategy is to hold these securities to maturity.



## REVENUE SUMMARY



Investment earnings have continued to grow over the past couple of years. Though the investment market continues to be volatile, the City has implemented investment strategies to help ensure that a steady stream of investment earnings will continue long-term. As economic factors continue to influence the public investment market, such as changing Federal Reserve interest rates, the City will continue to work directly with its investment advisor in order to take advantage of all potential earnings.

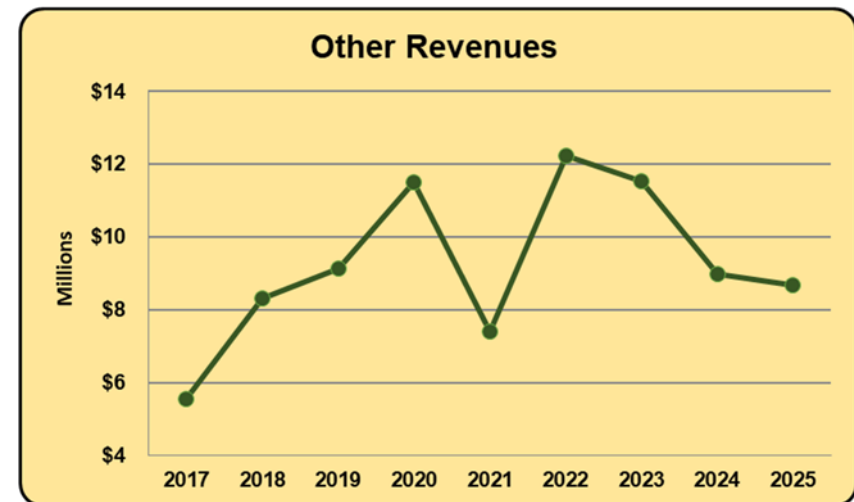
### Other Revenue Items

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

The Other Revenues line item includes many different sources of revenues including receipts from varying sources including: grants/loans, payments in lieu of taxes (PILOT), licenses and permits, fines and forfeitures, hotel tax, cell tower rentals, reimbursements, etc. The majority of the components that make up this line item have remained relatively consistent for several years. The large increases and/or decreases are the result of

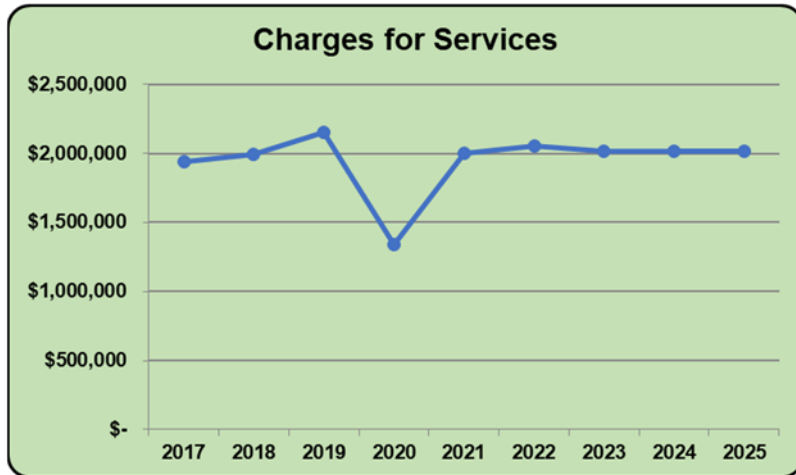
infrequent streams of revenue such as large grant dollars, spikes in development, or unforeseen reimbursements. For instance, in 2020, the City received approximately \$3.6 million in federal grant funds related to coronavirus pandemic (CARES Act).

Since infrequent streams of revenue such as grants are not guaranteed sources, they have not been included unless confirmed. In 2022 and 2023, the City expects grant reimbursement related to Fishinger Road reconstruction. Other components of the Other Revenues category such as cable franchise fees and law enforcement seizure revenue are forecasted to remain consistent in years 2021 and beyond.

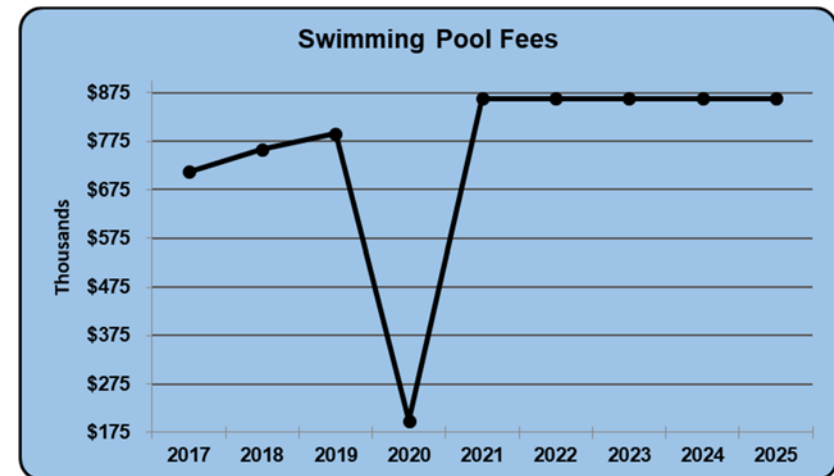


## REVENUE SUMMARY

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

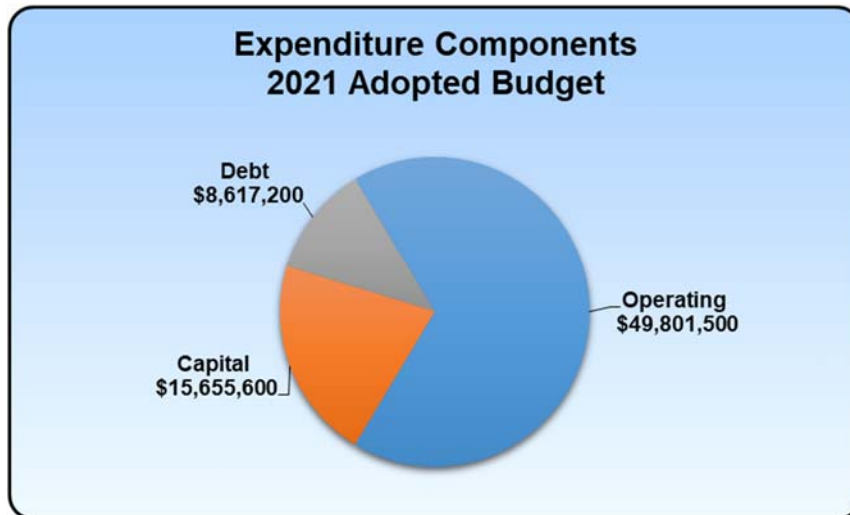


The remaining revenue line item is Swimming Pool Fees. After hitting a record high of approximately \$650,000 in receipts in 2012, pool receipts declined for a period of three years. The majority of the decline can be attributed to mild summer weather but the City also had an aging swimming pool system during that period. In 2015, Tremont Pool was closed due to deterioration. The newly constructed Tremont Pool opened in the summer of 2017 and combined with some fee adjustments, new record high revenues have been attained every year since. The City was able to reopen limited pool facilities during 2020 as it progressed through the effects of the pandemic with the community. However, revenues came in well below previous years. Though it is unknown whether or not the pools will be fully open in 2021 and beyond, future year projections are based on a full season and anticipated modifications to the fee schedule.



## EXPENDITURE SUMMARY

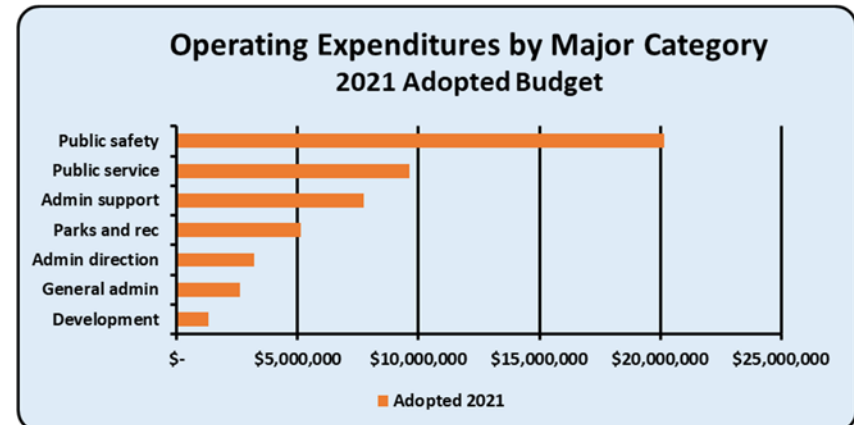
The expenditures shown in the consolidated presentation are categorized and presented into three separate components: operating expenditures, capital investments, and debt service. The 2021 adopted operating expenditures include funding for all departments and divisions, and the cost of providing daily services to the City. The operating expenditures for 2021 total \$49.8 million, or approximately 67% of the annual outlay of funds. The \$15.6 million, or 21%, capital component includes the purchase of equipment and capital improvements. The \$8.6 million in debt payments include annual principal and interest payments. This consolidated presentation combines all expenditures in the budget.



The 2021 consolidated operating budget of \$49.8 million is a 4% decrease from the 2020 final operating budget. This decrease can be attributed to expenditure of one-time items such as grant funds and debt issuance costs during 2020 along with other items that infrequently occur. These items will be discussed in the following paragraphs.

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

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



## EXPENDITURE SUMMARY

In the “Department” section of the budget, actual operating expenditures are presented by fund and by line item for years 2019 and 2020. Adopted amounts are presented in the same manner for 2021 and 2022. In the appendix, a schedule showing the grand total of all departments’ operating expenditures, by line item, is provided. Also included in the appendix, is a schedule presenting these line item totals as a percentage of total operating expenditures.

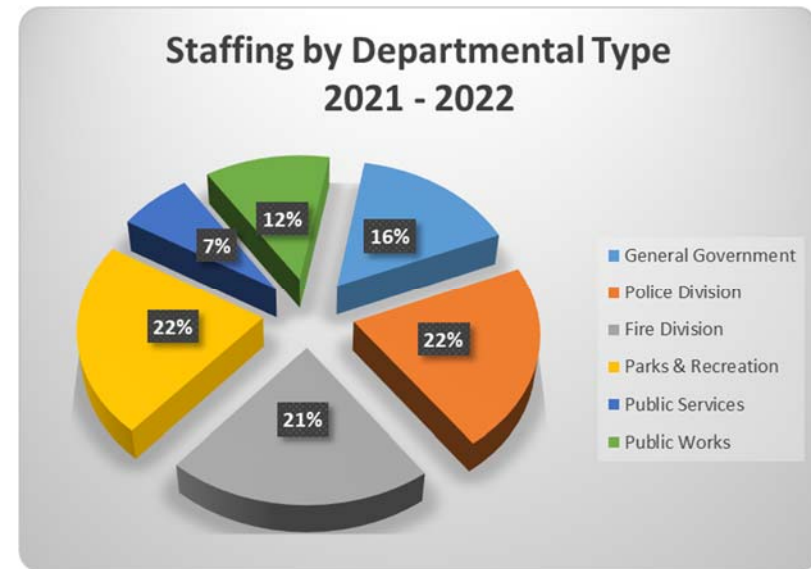
The City uses three main categories for budgeting. They are personal services, other than personal services (supplies and non–personal services, including debt payments), and capital outlay.

### **Personal Services**

The personal services category consists of salaries and wages, pension expenses, and fringe benefits. On a percentage basis, personal services account for approximately 64% of the total budgeted operating expenditures. This percentage of personal services compared to overall expenditures has steadily declined over recent years due to retirements and finding efficiencies through contracting for specialized services. Fiscal year 2020 was an exception to this trend as a result of reduced spending measures (other than personal service items) that were put into place due to the uncertainty surrounding the pandemic.

The 2021 budget includes a total of 232 full time positions. This is an increase of one position from what was included in the adopted 2020 budget. This net increase is included the Police Department where a part-time Police Records Specialist is moving to a full time position beginning in 2021 based on needs within the department.

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



There are currently three organized labor unions within the City representing the Police Division (FOP), Fire Division (IAFF), and Public Service Workers (Teamsters). A fourth organized labor union representing the Emergency Dispatchers (OLC) ended services with the City at the end of 2017 when the City transitioned its dispatching service to the Northwest Regional Emergency Communications Center. Currently, union employees account for approximately 54% of the City’s full-time employees. Contractual wage increases included in the 2021 budget include a 3.00% increase for the FOP, 2.50% increase for the Teamsters, and 3.00% increase for the IAFF. The FOP contract expires at the end of 2021. Due to this, no increases for its members have been included in the 2022 budget year.

## EXPENDITURE SUMMARY

City Administrative Code provides for merit increases for non-union personnel based upon the wage index for state and local government wages as determined by the Bureau of Labor Statistics. Furthermore, the Code provides a performance award component above the index for those employees whose performance is evaluated as exceeding expectations. The 2021 budget provides for an average merit increase of 2.50%.

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

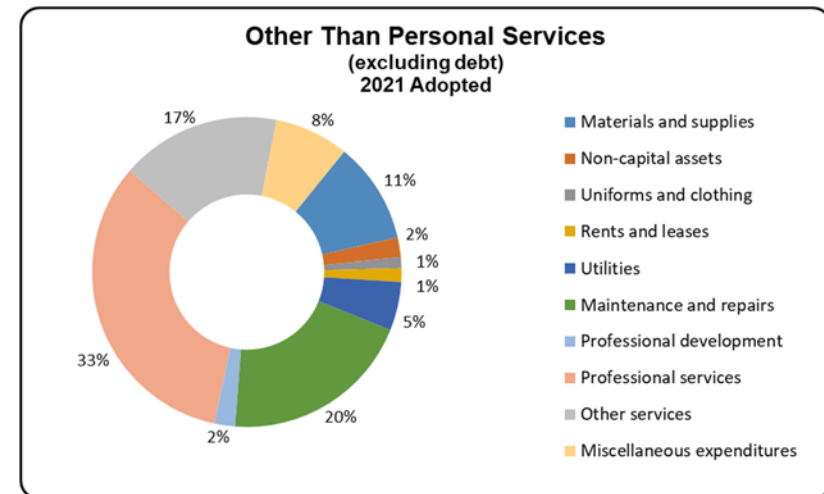
The remainder of the City's employees, including part-time and seasonal employees, belongs to the Ohio Public Employee Retirement System (OPERS). The employer contribution rate to OPERS is 14%.

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

### **Other than Personal Services - Operating**

The operating portion of the other than personal services category consists of costs for supplies and services. This category includes the procurement of materials and supplies, uniforms, professional development, rents and leases, maintenance, professional services, and community support. Utility costs and building maintenance are examples of large annual expenses, as well as the contract for solid waste collection, disposal fees, and street salt. For 2021, this category makes up approximately 36% of the operating budget.

The percentage has grown from previous years as a percentage of total expenditures due to a combination of increased costs for supplies and services, finding efficiencies through contracting for specialized services, and performing several facilities maintenance projects.



In the 2021 adopted budget, most line items were maintained at current expenditure levels and no standard increases were included. However, a few line items resulted in increases while some line items saw reductions. Overall, the 2021 other than personal services budget amount is approximately 1% less the 2020 final budget. The decrease can primarily be attributed to a reduced amount of facilities maintenance projects and water consulting services.

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

## **EXPENDITURE SUMMARY**

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### **Non-Capital Co-op Purchases**

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

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

### **General Fund**

- |   |           |
|---|-----------|
| 1) General Administration – Fuel            | \$350,000 |
| 2) Public Service Administration – Tires    | 30,000    |
| 3) Office and building maintenance supplies | 45,000    |

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

- |                                  |           |
|----------------------------------|-----------|
| 1) Public Works – Salt           | \$165,000 |
| 2) Public Works – Asphalt        | 50,000    |
| 3) Public Works – Crack sealant  | 25,000    |
| 4) Public Works – Sign Materials | 15,000    |

### **Capital Outlay**

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



## DEBT SUMMARY

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

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

- **Direct Debt Limitation:** state law provides that the net principal amount of debt of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5% of the total value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net principal amount of debt of municipal corporations cannot exceed 5.5% of the total taxation value of property.

As of the City's most recent bond issuance (September 2020), the City's total debt limit was calculated to be \$203.1 million and the unvoted debt limit was \$106.4 million. Taking into account the debt applicable to these limits, the City has remaining borrowing capacities of \$202.8 million and \$106.4 million, respectively.

- **Charter Millage Limitation:** Pursuant to the City's charter, a five-mill limitation is placed on the amount of taxes that may be levied to pay debt service on unvoted bonds and notes of the City.

As of the City's most recent bond issuance (September 2020), a review of this limitation was completed. To consider the amount available under the limitation, an analysis of the maximum applicable general obligation debt service was required. The highest annual debt service requirement in any year for all City debt subject to the five-mill limitation was estimated to be approximately \$7.6 million. The payment of that annual debt service would require a levy of approximately 3.95 mills per \$1.00 of assessed valuation based on current (2019 tax year – 2020 collection year) assessed valuation of \$1,934,730,440. Thus, approximately 1.05 mills remain free within the City's five-mill Charter limitation to support, based upon the assessed valuation of the City, this leaves approximately \$2 million in annual debt capacity, which equates to approximately \$28.5 million of additional 20-year bonds of the City assuming an interest rate of 3.5%.

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

The City recently retired its one outstanding voted bond issue in 2020. This bond issue (2009C series) was repaid from a .20 mill property tax specifically levied for the repayment of debt. The tax was levied on the County tax roll and paid to the City semi-annually. The City's property tax millage for distributions received in 2021 will no longer reflect this tax.

## DEBT SUMMARY

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The remainder of the City's outstanding general obligation bonds are unvoted. The bonds vary in interest rates from 1% to 4% and the maturities of the bonds range from 2020 to 2049. Income tax is the main revenue source for the debt service on these unvoted issues. Since the passage of Issue 23, the City has deposited 28% of all income tax receipts into the Capital Asset Management Fund to pay for capital improvements and debt payments of financed capital improvements. Additionally, the City utilizes other revenues and fees for the repayment of debt associated with specific projects. These revenues include TIF revenues from the Kingsdale Core and Lane Ave. Mixed Use TIF Funds and fees from the EMS Billing, Water Surcharge, Sanitary Sewer Surcharge, and Stormwater Management Funds.

In addition to unvoted general obligation bonds, the City issued its first special obligation non-tax revenue bonds in 2019. The interest rate on the issuance ranges from 2% to 4% and matures in 2052. The bonds were issued to pay for public infrastructure associated with the Lane II development project. Though non-tax revenues were the pledged security for the bonds, the bond will be repaid with TIF and special assessment revenues generated from the Lane II development.

The City also has the following outstanding loans:

- Two outstanding loans with the Ohio Public Works Commission (OPWC). The interest rates of these issues are 0% with maturities in 2023 and 2040. One of the loans (Arlington Avenue Waterline) was obtained to finance waterline improvements and is repaid by the water surcharge fees. The other loan was obtained to finance a portion of the reconstruction of Tremont Road and is repaid with income tax.
- A loan with the Franklin County Infrastructure Bank Loan related to the installation of the community fiber optic network throughout the City. The loan is repaid through revenues from the City, Upper Arlington School District, and the Upper Arlington Library.

With the passage of Issue 23, the City has a dedicated revenue stream to fund the ten-year Capital Improvement Plan (CIP) described throughout this budget document. The CIP will be financed with a mixture of cash and current borrowings. The debt issuances being proposed for funding of the CIP have been included in this budget document to show the potential effect on fund balances. The proceeds of the proposed bonds are recorded in the Bonded Improvement Fund, while the proposed repayment is shown in the Capital Asset Management Fund. Since these are just proposed amounts at this time, these amounts are not included in the debt tables shown below. Additionally, the following tables and budgeted expenditures do not currently include any proposed debt issuances for planned or future economic development projects.

## DEBT SUMMARY

Table 1 – Outstanding Debt at December 31, 2020

Year of Maturity	Issue	Bond Ratings		Principal Outstanding 12/31/2020
		Moody's	S+P Global	
<b>General Obligation Bonds:</b>				
2027	2017 Various Purpose Bonds 3%	Aaa	AAA	\$ 5,850,000
2027	2019 Various Purpose Bonds 2.5%-4%	Aaa	AAA	4,270,000
2028	2015 Refunding Bonds 1.5%-4%	Aaa	AAA	4,892,000
2022	2013 Refunding Bonds 3%-4%	Aaa	AAA	985,000
2030	2014 Refunding Bonds 1.5%-3.5%	Aaa	AAA	5,220,000
2034	2015 Various Purpose Bonds 1.5%-4%	Aaa	AAA	14,628,000
2038	2018 Various Purpose Bonds 3%-4%	Aaa	AAA	9,510,000
2036	2016 Various Purpose Bonds 3%-3.25%	Aaa	AAA	9,805,000
2042	2020 Refunding Bonds 1%-4%	Aaa	AAA	13,960,000
2049	2020 Various Purpose Bonds 1%-4%	Aaa	AAA	14,625,000
<b>Total General Obligation Bonds</b>				<b>83,745,000</b>
<b>Ohio Public Works Commission (OPWC) Loans:</b>				
2023	Arlington Avenue Waterline 0.0%			56,607
2040	Tremont Road 0.0%			2,196,267
<b>Total OPWC Loan</b>				<b>2,252,874</b>
<b>Franklin County Infrastructure Bank (FCIB) Loan:</b>				
2025	2016 Fiber Optic Network Loan 1.7%			574,303
<b>Total FCIB Loan</b>				<b>574,303</b>
<b>Special Obligation Nontax Revenue Bonds</b>				
2052	2019 Lane Avenue Mixed Use (Lane II) 2%-4%	Aa1	AAA	20,340,000
<b>Total Special Obligation Nontax Revenue Bonds</b>				<b>20,340,000</b>
<b>Total Bonds and Loans Outstanding</b>				<b>\$ 106,912,177</b>

## DEBT SUMMARY

**Table 2 – Future Debt Service**

Year	General Obligation Bonds		Special Obligation Nontax Revenue Bonds		OPWC Loans		FCIB Loans		Total		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2021	\$ 5,150,000	\$ 2,498,859	\$ -	\$ 661,950	\$ 185,180	\$ -	\$ 111,005	\$ 9,293	\$ 5,446,185	\$ 3,170,102	\$ 8,616,287
2022	5,270,000	2,359,648	-	661,950	123,453	-	112,900	7,398	5,506,353	3,028,996	8,535,349
2023	5,330,000	2,243,376	275,000	661,950	114,018	-	114,828	5,471	5,833,846	2,910,797	8,744,643
2024	4,885,000	2,116,900	310,000	653,700	104,584	-	116,788	3,510	5,416,372	2,774,110	8,190,482
2025	4,980,000	1,978,220	325,000	641,300	104,584	-	118,782	1,517	5,528,366	2,621,037	8,149,403
<b>Subtotal 2021-2025</b>									<b>\$ 27,731,122</b>	<b>\$ 14,505,042</b>	<b>\$ 42,236,164</b>
2026-2030	25,060,000	7,563,725	1,945,000	3,022,900	522,921	-	-	-	27,527,921	10,586,625	38,114,546
2031-2035	18,395,000	3,914,663	2,630,000	2,587,000	522,921	-	-	-	21,547,921	6,501,663	28,049,584
2036-2040	8,165,000	1,487,573	3,460,000	2,036,450	522,921	-	-	-	12,147,921	3,524,023	15,671,944
2041-2045	3,720,000	625,725	4,320,000	1,461,750	52,292	-	-	-	8,092,292	2,087,475	10,179,767
2046-2050	2,790,000	158,625	5,305,000	755,400	-	-	-	-	8,095,000	914,025	9,009,025
2051-2055	-	-	1,770,000	69,900	-	-	-	-	1,770,000	69,900	1,839,900
<b>Total</b>	<b>\$ 83,745,000</b>	<b>\$ 24,947,314</b>	<b>\$ 20,340,000</b>	<b>\$ 13,214,250</b>	<b>\$ 2,252,874</b>	<b>\$ -</b>	<b>\$ 574,303</b>	<b>\$ 27,189</b>	<b>\$ 106,912,177</b>	<b>\$ 38,188,753</b>	<b>\$ 145,100,930</b>

**Table 3 – Debt Repayment (by Funding Source) 2021 – 2025**

Year	Capital Asset Management Fund	General Bond Retirement Fund	Community Fiber Optic Fund	EMS Billing Fund	Sanitary Sewer Surcharge Fund	Water Surcharge Fund	Stormwater Management Fund	Kingsdale Core TIF Fund	LAMU TIF Fund	Lane II TIF Fund	Totals
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	
2021	\$ 6,612,884	\$ 662,662	\$ 120,298	\$ 432,359	\$ 7,504	\$ 116,117	\$ 62,562	\$ 269,252	\$ 332,650	\$ -	\$ 8,616,288
2022	6,540,867	661,950	120,298	434,826	7,494	106,571	62,482	268,910	331,950	-	8,535,348
2023	6,484,320	-	120,298	431,095	7,511	97,333	62,622	269,513	335,000	936,950	8,744,642
2024	5,910,327	-	120,298	435,548	7,512	87,912	62,632	269,553	333,000	963,700	8,190,482
2025	5,868,309	-	120,298	436,270	7,505	87,833	62,576	269,312	331,000	966,300	8,149,403
<b>Total</b>	<b>\$ 31,416,707</b>	<b>\$ 1,324,612</b>	<b>\$ 601,490</b>	<b>\$ 2,170,098</b>	<b>\$ 37,526</b>	<b>\$ 495,766</b>	<b>\$ 312,874</b>	<b>\$ 1,346,540</b>	<b>\$ 1,663,600</b>	<b>\$ 2,866,950</b>	<b>\$ 42,236,163</b>

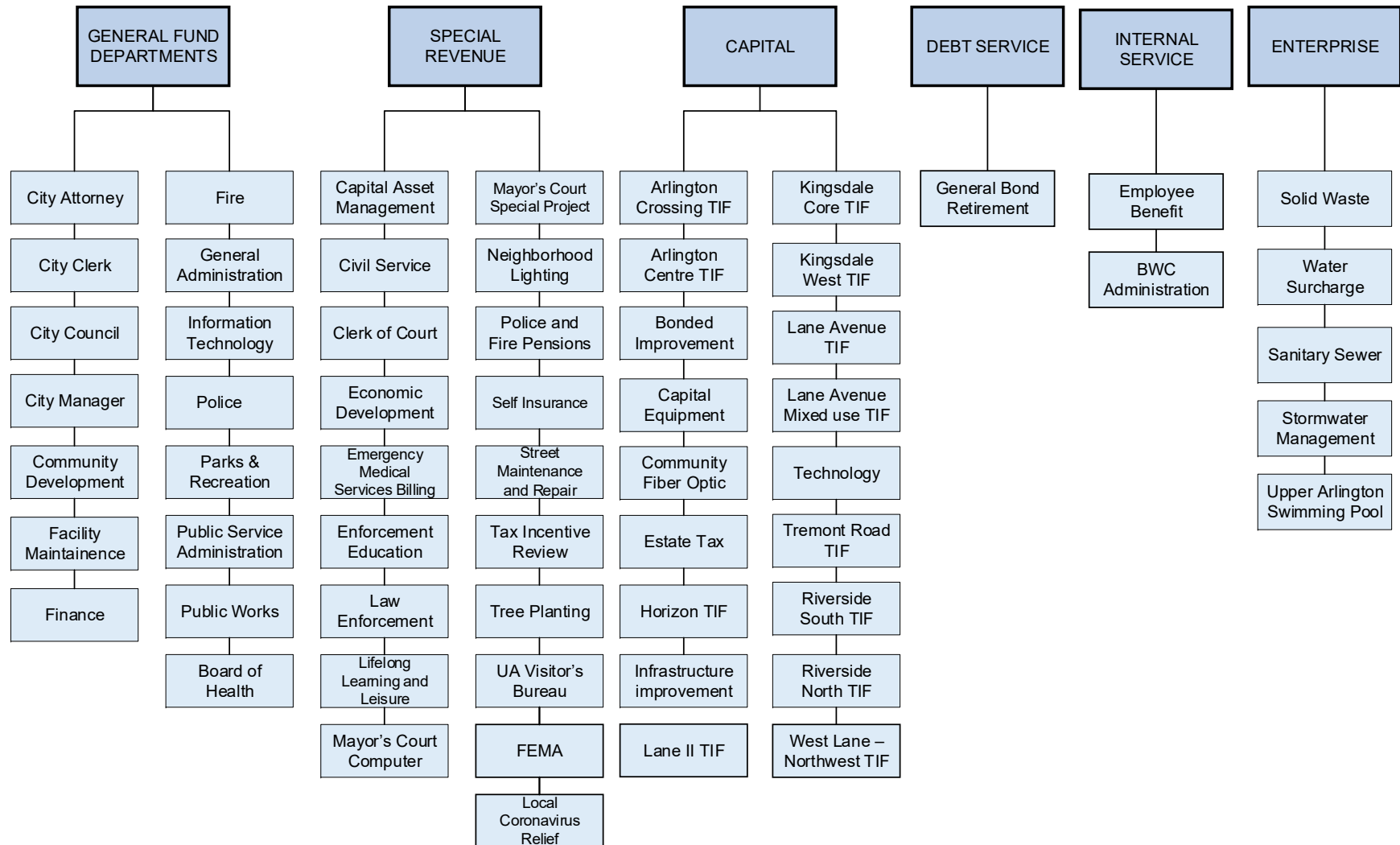




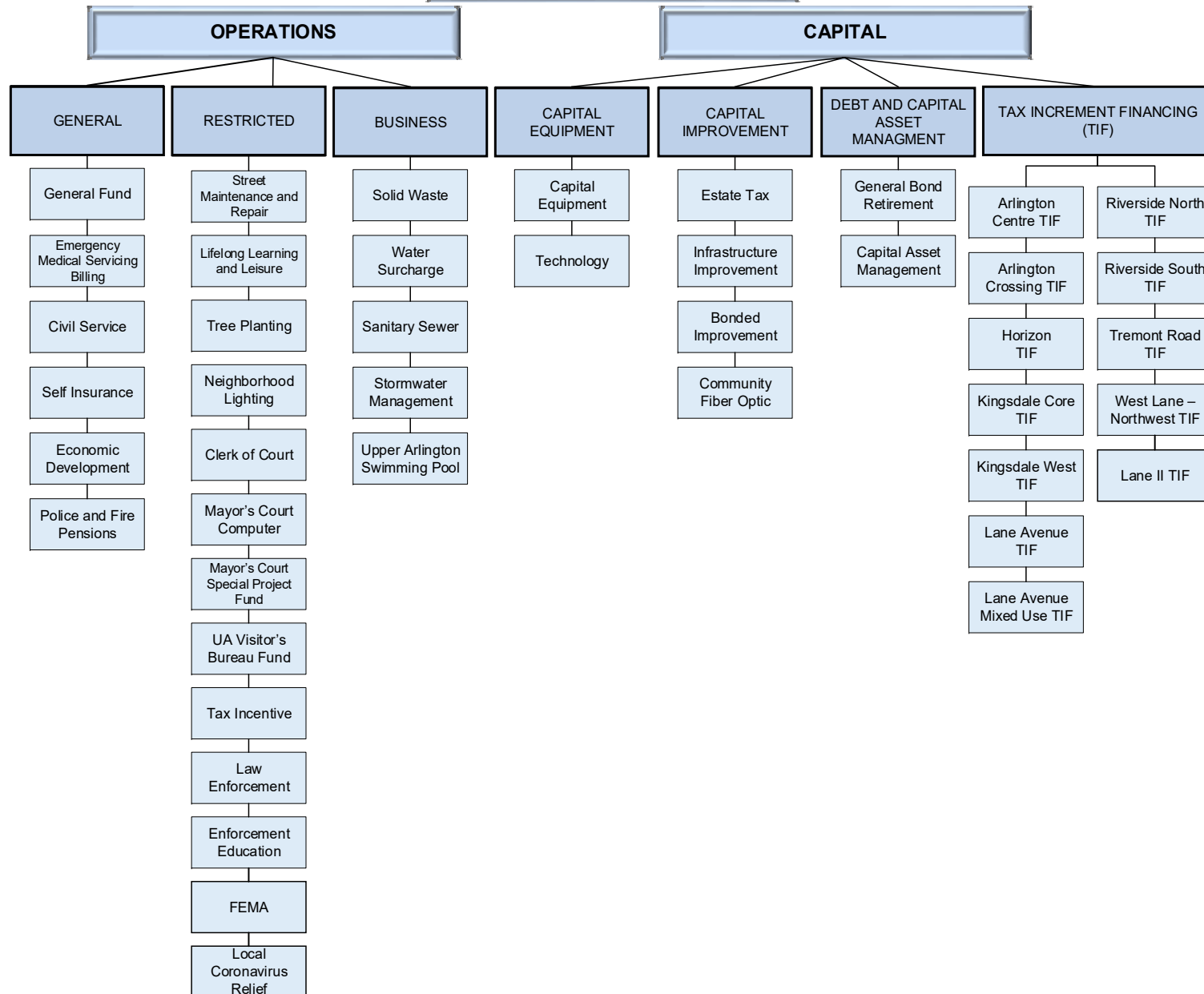




## COMPREHENSIVE LISTING OF FUNDS



# COMPREHENSIVE LISTING OF FUNDS (BY OPERATION)



## FUND SUMMARIES

CONSOLIDATED PRESENTATION									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2022 Adopted	2023 Projected	2024 Projected	2025 Projected
<b>Revenues:</b>									
Income tax	\$ 26,107,668	\$ 28,736,755	\$ 29,722,211	\$ 30,627,124	\$ 30,923,300	\$ 31,773,700	\$ 32,647,500	\$ 33,545,300	\$ 34,467,800
Property taxes, rollbacks & assessments	11,300,568	11,777,951	11,486,461	11,627,210	13,098,000	13,228,000	13,411,800	14,079,300	14,223,700
Local government fund	1,011,543	1,071,319	1,137,343	1,189,294	1,102,300	1,102,300	1,102,300	1,102,300	1,102,300
Gasoline tax & motor vehicle licenses fees	1,654,098	1,622,476	1,854,346	2,165,730	2,360,700	2,360,700	2,360,700	2,360,700	2,360,700
Water, sanitary sewer & stormwater fees	2,115,988	2,110,396	2,502,733	2,763,603	2,642,000	2,660,000	2,680,000	2,700,000	2,720,000
Solid waste service fees	2,249,420	2,738,708	3,003,058	3,033,490	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Swimming pool fees	711,878	758,428	791,691	198,722	864,000	864,000	864,000	864,000	864,000
Investment earnings	771,299	1,128,583	1,632,705	1,357,108	1,250,000	1,260,000	1,270,000	1,280,000	1,290,000
Charges for services	1,942,884	1,991,483	2,149,951	1,338,105	2,004,000	2,054,000	2,014,300	2,015,600	2,016,900
Other revenues	5,548,988	8,305,070	9,151,229	11,510,230	7,390,900	12,231,600	11,547,100	8,988,300	8,668,300
<b>Total revenues</b>	<b>53,414,334</b>	<b>60,241,169</b>	<b>63,431,728</b>	<b>65,810,616</b>	<b>64,635,200</b>	<b>70,534,300</b>	<b>70,897,700</b>	<b>69,935,500</b>	<b>70,713,700</b>
Growth in revenue	-8.22%	12.78%	5.30%	3.75%	-1.79%	9.13%	0.52%	-1.36%	1.11%
<b>Operating expenditures:</b>									
Public Safety	16,649,472	17,313,391	18,014,295	18,377,253	20,143,800	20,432,000	20,891,700	21,361,700	21,842,300
Parks and Recreation	4,261,139	4,354,406	4,815,403	4,031,538	5,145,700	5,184,000	5,300,200	5,419,100	5,540,600
Community Development	915,870	926,871	1,046,997	1,145,160	1,316,400	1,339,100	1,369,200	1,400,000	1,431,500
Public Services	7,187,368	8,384,334	8,679,177	8,814,819	9,630,800	9,502,600	9,645,200	9,794,200	9,946,100
Administrative Direction	2,670,850	2,723,433	2,388,794	2,630,680	3,207,300	3,206,900	3,267,800	3,330,000	3,393,700
Administrative Support	4,924,861	5,620,024	6,622,258	5,657,039	7,736,100	8,812,000	9,007,400	9,197,800	9,392,500
General Administration	3,284,674	2,471,080	2,626,784	2,096,276	2,621,400	2,669,400	2,450,000	2,504,000	2,559,200
<b>Total operating expenditures</b>	<b>39,894,234</b>	<b>41,793,539</b>	<b>44,193,708</b>	<b>42,752,765</b>	<b>49,801,500</b>	<b>51,146,000</b>	<b>51,931,500</b>	<b>53,006,800</b>	<b>54,105,900</b>
Growth in operating expenditures	3.59%	4.76%	5.74%	-3.26%	16.49%	2.70%	1.54%	2.07%	2.07%
<b>Capital outlay:</b>									
Capital equipment	1,370,479	1,236,163	1,324,441	1,619,335	1,329,100	-	-	-	-
Capital improvements	16,738,028	16,100,972	33,446,411	14,582,454	14,326,500	18,178,400	15,584,900	16,244,200	15,577,100
<b>Total capital outlay</b>	<b>18,108,507</b>	<b>17,337,135</b>	<b>34,770,852</b>	<b>16,201,789</b>	<b>15,655,600</b>	<b>18,178,400</b>	<b>15,584,900</b>	<b>16,244,200</b>	<b>15,577,100</b>
<b>Debt service:</b>									
Principal and interest payments	7,922,440	7,152,222	8,565,474	24,605,214	8,617,200	8,535,800	9,999,100	9,454,400	10,791,900
<b>Total debt service</b>	<b>7,922,440</b>	<b>7,152,222</b>	<b>8,565,474</b>	<b>24,605,214</b>	<b>8,617,200</b>	<b>8,535,800</b>	<b>9,999,100</b>	<b>9,454,400</b>	<b>10,791,900</b>
<b>Total expenditures</b>	<b>65,925,181</b>	<b>66,282,896</b>	<b>87,530,034</b>	<b>83,559,768</b>	<b>74,074,300</b>	<b>77,860,200</b>	<b>77,515,500</b>	<b>78,705,400</b>	<b>80,474,900</b>
<b>Other financing sources:</b>									
Proceeds of bonds, notes and leases	9,737,855	9,998,931	26,880,139	31,625,347	-	-	20,253,100	-	19,593,900
<b>Total other financing sources</b>	<b>9,737,855</b>	<b>9,998,931</b>	<b>26,880,139</b>	<b>31,625,347</b>	<b>-</b>	<b>-</b>	<b>20,253,100</b>	<b>-</b>	<b>19,593,900</b>
<b>Beginning consolidated balances</b>	<b>59,866,155</b>	<b>57,969,086</b>	<b>63,098,096</b>	<b>66,928,426</b>	<b>81,349,716</b>	<b>73,082,616</b>	<b>66,968,716</b>	<b>81,835,016</b>	<b>74,324,116</b>
Lapsed encumbrances	875,923	1,171,806	1,048,497	545,095	-	-	-	-	-
Anticipated lapses of appropriations	-	-	-	-	1,172,000	1,212,000	1,231,000	1,259,000	1,287,000
<b>Ending consolidated balances</b>	<b>\$ 57,969,086</b>	<b>\$ 63,098,096</b>	<b>\$ 66,928,426</b>	<b>\$ 81,349,716</b>	<b>\$ 73,082,616</b>	<b>\$ 66,968,716</b>	<b>\$ 81,835,016</b>	<b>\$ 74,324,116</b>	<b>\$ 85,443,816</b>
<b>Breakdown of Fund Balance:</b>									
<b>Operating:</b>									
General (including General Fund reserve)	\$ 18,564,980	\$ 20,459,339	\$ 22,602,086	\$ 29,142,516	\$ 30,225,186	\$ 31,036,386	\$ 31,722,886	\$ 32,505,986	\$ 33,215,286
Restricted	2,916,337	2,837,020	2,581,773	2,596,080	2,308,410	2,247,210	2,157,810	2,009,810	1,801,910
Business	5,500,821	5,767,587	6,690,827	7,158,604	6,963,704	6,342,704	5,412,704	5,317,104	5,157,104
<b>Total operating funds balance</b>	<b>26,982,138</b>	<b>29,063,946</b>	<b>31,874,686</b>	<b>38,897,200</b>	<b>39,497,300</b>	<b>39,626,300</b>	<b>39,293,400</b>	<b>39,832,900</b>	<b>40,174,300</b>
<b>Capital:</b>									
Capital equipment and improvements	15,745,076	17,310,986	18,223,192	25,506,383	16,409,883	9,281,183	24,276,483	14,903,883	25,425,383
Debt service and capital asset management	11,101,934	11,851,169	14,273,387	14,082,988	13,805,588	13,838,888	13,571,688	14,129,688	13,609,188
Tax increment financing	4,139,938	4,871,995	2,557,161	2,863,145	3,369,845	4,222,345	4,693,445	5,457,645	6,234,945
<b>Total capital funds balance</b>	<b>30,986,948</b>	<b>34,034,150</b>	<b>35,053,740</b>	<b>42,452,516</b>	<b>33,585,316</b>	<b>27,342,416</b>	<b>42,541,616</b>	<b>34,491,216</b>	<b>45,269,516</b>
<b>Ending consolidated balances</b>	<b>\$ 57,969,086</b>	<b>\$ 63,098,096</b>	<b>\$ 66,928,426</b>	<b>\$ 81,349,716</b>	<b>\$ 73,082,616</b>	<b>\$ 66,968,716</b>	<b>\$ 81,835,016</b>	<b>\$ 74,324,116</b>	<b>\$ 85,443,816</b>

## FUND SUMMARIES

### CONSOLIDATED PRESENTATION - FISCAL YEAR 2021 ADOPTED (by Operation)

	Operations				Capital					Combined Total
	General	Restricted	Business	Total Operations	Capital Equipment	Capital Improvements	Debt and Capital Asset Management	Tax Increment Financing (TIF)	Total Capital	
<b>Revenues:</b>										
Income tax	\$ 22,264,800	\$ -	\$ -	\$ 22,264,800	\$ -	\$ -	\$ 8,658,500	\$ -	\$ 8,658,500	\$ 30,923,300
Property tax	11,948,100	-	-	11,948,100	1,149,900	-	-	-	1,149,900	13,098,000
Local government fund	1,102,300	-	-	1,102,300	-	-	-	-	-	1,102,300
Gas, BMV fees	-	2,360,700	-	2,360,700	-	-	-	-	-	2,360,700
Water, sewer & stormwater fees	-	-	2,642,000	2,642,000	-	-	-	-	-	2,642,000
Solid waste service fees	-	-	3,000,000	3,000,000	-	-	-	-	-	3,000,000
Swimming pool fees	-	-	864,000	864,000	-	-	-	-	-	864,000
Investment earnings	1,015,000	30,000	55,000	1,100,000	-	150,000	-	-	150,000	1,250,000
Charge for services	1,816,000	188,000	-	2,004,000	-	-	-	-	-	2,004,000
Other revenue	2,977,500	277,000	1,500	3,256,000	122,000	740,500	-	3,272,400	4,134,900	7,390,900
<b>Total revenues</b>	<b>41,123,700</b>	<b>2,855,700</b>	<b>6,562,500</b>	<b>50,541,900</b>	<b>1,271,900</b>	<b>890,500</b>	<b>8,658,500</b>	<b>3,272,400</b>	<b>14,093,300</b>	<b>64,635,200</b>
<b>Expenditures:</b>										
<i>Operating</i>										
Public Safety	19,886,800	257,000	-	20,143,800	-	-	-	-	-	20,143,800
Parks and Recreation	4,157,700	187,200	800,800	5,145,700	-	-	-	-	-	5,145,700
Community Development	1,316,400	-	-	1,316,400	-	-	-	-	-	1,316,400
Public Service	2,382,200	2,324,500	4,894,100	9,600,800	-	30,000	-	-	30,000	9,630,800
Administrative Direction	3,207,300	-	-	3,207,300	-	-	-	-	-	3,207,300
Administrative Support	6,203,600	108,900	-	6,312,500	35,000	-	10,200	1,378,400	1,423,600	7,736,100
General Administration	2,621,400	-	-	2,621,400	-	-	-	-	-	2,621,400
<i>Capital outlay</i>										
Capital equipment	18,600	50,000	40,000	108,600	1,220,500	-	-	-	1,220,500	1,329,100
Capital improvements	-	250,000	775,000	1,025,000	-	13,036,500	-	265,000	13,301,500	14,326,500
<i>Debt service</i>										
Debt payments	-	-	28,400	28,400	-	-	8,588,800	-	8,588,800	8,617,200
<b>Total expenditures</b>	<b>39,794,000</b>	<b>3,177,600</b>	<b>6,538,300</b>	<b>49,509,900</b>	<b>1,255,500</b>	<b>13,066,500</b>	<b>8,599,000</b>	<b>1,643,400</b>	<b>24,564,400</b>	<b>74,074,300</b>
Net revenue over/(under) expenditures	1,329,700	(321,900)	24,200	1,032,000	16,400	(12,176,000)	59,500	1,629,000	(10,471,100)	(9,439,100)
<b>Other financing sources/(uses) and intra-city services</b>										
Intra-city services	76,770	(15,770)	(61,000)	-	-	-	-	-	-	-
Transfer/Advance in	3,903,700	50,000	-	3,953,700	315,000	2,968,400	7,873,700	-	11,157,100	15,110,800
Transfer/Advance out	(5,399,500)	-	(158,100)	(5,557,600)	-	(220,300)	(8,210,600)	(1,122,300)	(9,553,200)	(15,110,800)
<b>Total other financing sources(uses) and intra-city services</b>	<b>(1,419,030)</b>	<b>34,230</b>	<b>(219,100)</b>	<b>(1,603,900)</b>	<b>315,000</b>	<b>2,748,100</b>	<b>(336,900)</b>	<b>(1,122,300)</b>	<b>1,603,900</b>	<b>-</b>
Net change in fund balance	(89,330)	(287,670)	(194,900)	(571,900)	331,400	(9,427,900)	(277,400)	506,700	(8,867,200)	(9,439,100)
Beginning balance	29,142,516	2,596,080	7,158,604	38,897,200	1,110,294	24,396,089	14,082,988	2,863,145	42,452,516	81,349,716
Anticipated appropriation lapses (3%)	1,172,000	-	-	1,172,000	-	-	-	-	-	1,172,000
<b>Ending balance</b>	<b>\$ 30,225,186</b>	<b>\$ 2,308,410</b>	<b>\$ 6,963,704</b>	<b>\$ 39,497,300</b>	<b>\$ 1,441,694</b>	<b>\$ 14,968,189</b>	<b>\$ 13,805,588</b>	<b>\$ 3,369,845</b>	<b>\$ 33,585,316</b>	<b>\$ 73,082,616</b>

**Note:** The General Operations balance includes the General Fund reserve of: \$ 11,715,150

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

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

### **General Fund**

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

### **Emergency Medical Services (EMS) Billing Fund**

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

### **Civil Service Fund**

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

### **Self-Insurance Fund**

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

### **Economic Development Fund**

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

### **Police and Firemen Pension Funds**

The presentation is the consolidation of three individual funds. In accordance with Sections 741.09 and 741.10 of the Ohio Revised Code, the City is required to enact a tax levy of .6 of one mill for the purpose of paying the City's share of contributions for Police and Fire pensions. The third is the voted Police & Fire Pension levies currently levied at .97 of one mill. The voted levy is set to expire in 2022.



## FUND SUMMARIES - Operations - General

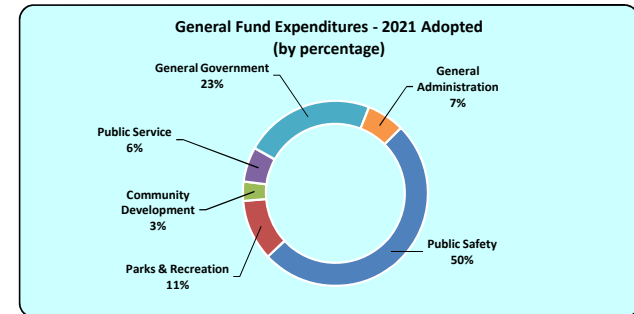
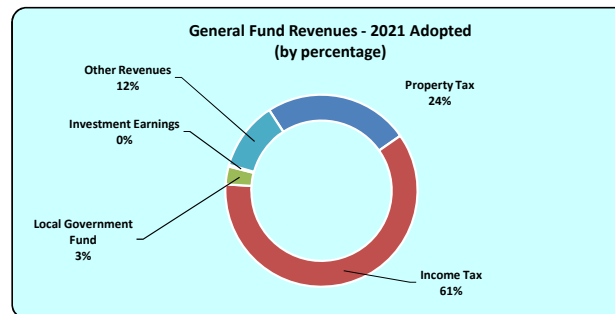
### 2021 ADOPTED SUMMARY PRESENTATION

	General Fund	EMS Billing Fund	Civil Service Fund	Self Insurance Fund	Economic Development Fund	Police and Firemen Pension Funds	Total General Operations
<b>Revenues:</b>							
Income tax	\$ 22,264,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,264,800
Property tax	8,965,500	-	-	-	-	2,982,600	11,948,100
Local government fund	1,102,300	-	-	-	-	-	1,102,300
Investment earnings	1,000,000	-	-	15,000	-	-	1,015,000
Charge for services	1,241,000	575,000	-	-	-	-	1,816,000
Other revenue	2,967,500	-	-	10,000	-	-	2,977,500
Total revenues	37,541,100	575,000	-	25,000	-	2,982,600	41,123,700
<b>Expenditures:</b>							
<i>Operating</i>							
Public Safety	19,731,900	154,900	-	-	-	-	19,886,800
Parks and Recreation	4,157,700	-	-	-	-	-	4,157,700
Community Development	1,316,400	-	-	-	-	-	1,316,400
Public Service	2,382,200	-	-	-	-	-	2,382,200
Administrative Direction	2,707,300	-	-	-	500,000	-	3,207,300
Administrative Support	6,183,600	-	20,000	-	-	-	6,203,600
General administration	2,571,400	-	-	50,000	-	-	2,621,400
<i>Capital outlay</i>							
Capital equipment	-	18,600	-	-	-	-	18,600
Total expenditures	39,050,500	173,500	20,000	50,000	500,000	-	39,794,000
Net revenue over/(under) expenditures	(1,509,400)	401,500	(20,000)	(25,000)	(500,000)	2,982,600	1,329,700
<b>Other financing sources/(uses) and intra-city services</b>							
Intra-city services	76,770	-	-	-	-	-	76,770
Transfers/Advances in**	3,383,700	-	20,000	-	500,000	-	3,903,700
Transfers/Advances out	(2,203,400)	(432,400)	-	-	-	(2,763,700)	(5,399,500)
Total other financing sources(uses) and intra-city services	1,257,070	(432,400)	20,000	-	500,000	(2,763,700)	(1,419,030)
Net change in fund balance	(252,330)	(30,900)	-	(25,000)	-	218,900	(89,330)
Beginning balance	23,932,314	238,304	75,850	878,463	861,005	3,156,580	29,142,516
Anticipated appropriation lapses	1,172,000	-	-	-	-	-	1,172,000
Ending balance	\$ 24,851,984	\$ 207,404	\$ 75,850	\$ 853,463	\$ 861,005	\$ 3,375,480	\$ 30,225,186

## FUND SUMMARIES - Operations - General

GENERAL FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Property tax	\$ 6,747,215	\$ 7,544,720	\$ 7,470,324	\$ 7,565,103	\$ 8,965,500	\$ 9,055,000	\$ 9,146,000	\$ 9,603,000	\$ 9,699,000
Income tax	18,794,073	20,751,427	21,415,351	22,062,319	22,264,800	22,877,100	23,506,200	24,152,600	24,816,800
Local government fund	1,011,543	1,071,319	1,137,343	1,189,294	1,102,300	1,102,300	1,102,300	1,102,300	1,102,300
Investment earnings	557,985	815,922	1,094,423	1,053,533	1,000,000	1,010,000	1,020,000	1,030,000	1,040,000
Other revenues	4,220,776	3,980,753	5,753,768	3,750,326	4,208,500	4,293,500	4,336,000	4,379,000	4,423,000
<b>Total revenues</b>	<b>31,331,592</b>	<b>34,164,141</b>	<b>36,871,209</b>	<b>35,620,575</b>	<b>37,541,100</b>	<b>38,337,900</b>	<b>39,110,500</b>	<b>40,266,900</b>	<b>41,081,100</b>
<b>Other sources:</b>									
<b>Intra-city services reimbursement:</b>									
Tax Incentive Review Fund	5,000	5,000	5,000	5,000	15,770	500	-	-	-
Sanitary Sewer Fund	22,113	30,798	20,590	15,183	26,000	26,000	26,000	26,000	26,000
Water Surcharge Fund	8,227	7,190	9,084	10,537	15,000	15,000	15,000	15,000	15,000
Stormwater Management Fund	12,675	12,820	16,776	9,857	20,000	20,000	20,000	20,000	20,000
<b>Transfers/Advances in:</b>									
Police and fire pension tax (transfer)	2,223,410	2,321,688	2,427,468	2,022,057	2,763,700	3,012,000	3,042,000	3,194,000	3,226,000
Horizon TIF Fund (repay advance)	-	-	-	375,000	375,000	350,000	100,000	-	-
Kingsdale Core TIF Fund (repay advance)	200,000	100,000	200,000	309,000	-	100,000	109,000	-	-
Lane Avenue TIF Fund (repay advance)	-	-	-	50,000	-	50,000	-	-	-
Lane Avenue Mixed Use TIF Fund (repay advance)	-	-	-	60,000	100,000	100,000	100,000	-	-
Tremont Road TIF Fund (repay advance)	-	-	40,000	40,000	35,000	35,100	35,500	35,500	35,500
Arlington Centre TIF Fund (repay advance)	-	5,000	-	-	-	-	-	-	-
West Lane - Northwest TIF Fund (repay advance)	-	-	-	-	10,000	10,000	10,000	10,000	10,000
Community Fiber Optic Fund (repay advance)	125,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Solid Waste Fund (repay advance)	-	-	125,000	125,000	-	-	-	-	-
<b>Total other sources</b>	<b>2,596,425</b>	<b>2,582,496</b>	<b>2,943,918</b>	<b>3,121,634</b>	<b>3,460,470</b>	<b>3,818,600</b>	<b>3,557,500</b>	<b>3,400,500</b>	<b>3,432,500</b>
<b>Total revenues and other sources</b>	<b>33,928,017</b>	<b>36,746,637</b>	<b>39,815,127</b>	<b>38,742,209</b>	<b>41,001,570</b>	<b>42,156,500</b>	<b>42,668,000</b>	<b>43,667,400</b>	<b>44,513,600</b>

	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>
<b>2020 Other revenues:</b>			
Licenses and permits	1,543,737	1,450,000	1,450,000
Charges for services	640,587	1,241,000	1,241,000
Fines and forfeitures	177,497	215,000	300,000
Cable TV franchise fees	527,899	575,000	575,000
Hotel tax	133,150	277,500	277,500
Miscellaneous	323,896	250,000	250,000
Reimbursements	403,560	200,000	200,000
	<b>\$ 3,750,326</b>	<b>\$ 4,208,500</b>	<b>\$ 4,293,500</b>



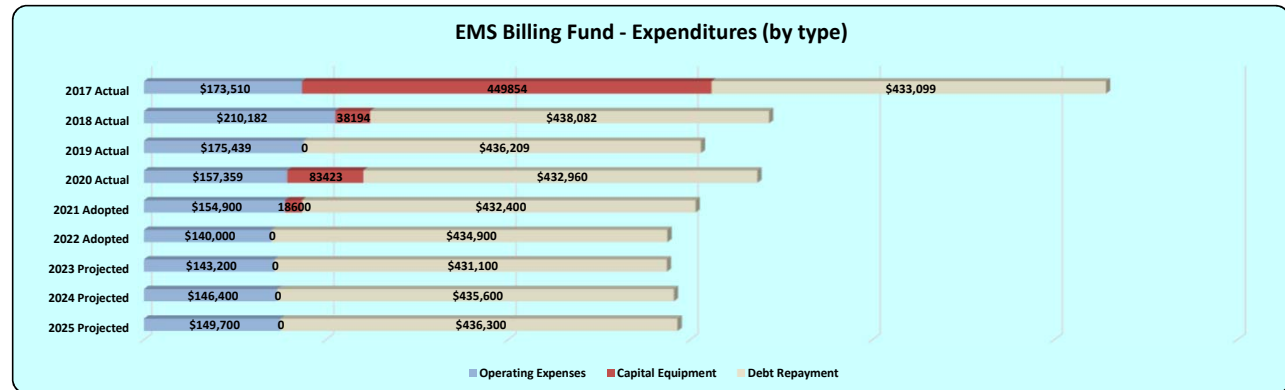
## FUND SUMMARIES - Operations - General

GENERAL FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Proposed</u>	2022 <u>Proposed</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Expenditures:</b>									
Police Division	\$ 7,911,913	\$ 8,384,662	\$ 8,715,308	\$ 7,614,077	\$ 10,169,100	\$ 10,189,500	\$ 10,418,800	\$ 10,653,200	\$ 10,892,900
Fire Division	8,369,025	8,522,064	8,855,516	7,424,418	9,562,800	9,845,300	10,066,800	10,293,300	10,524,900
Parks and Recreation	3,437,272	3,516,867	3,897,441	3,350,355	4,157,700	4,206,000	4,300,600	4,397,400	4,496,300
Community Development	915,870	926,871	1,046,997	1,144,411	1,316,400	1,339,100	1,369,200	1,400,000	1,431,500
Public Service Administration	850,276	992,228	946,750	988,893	1,075,700	1,082,300	1,106,700	1,131,600	1,157,100
Public Works Division	1,064,899	1,031,484	1,046,912	1,025,265	1,306,500	1,327,600	1,357,500	1,388,000	1,419,200
City Manager	1,193,275	1,285,497	1,025,237	1,211,322	1,425,300	1,401,300	1,432,800	1,465,000	1,498,000
City Attorney	713,905	707,772	688,531	740,298	841,900	858,800	878,100	897,900	918,100
City Clerk	235,370	233,729	246,763	230,289	283,100	288,700	295,200	301,800	308,600
City Council	148,661	137,777	189,394	155,744	157,000	158,100	161,700	165,300	169,000
Finance (including Clerk of Court)	1,283,818	1,393,937	1,277,043	1,264,495	1,491,800	1,517,900	1,552,100	1,587,000	1,622,700
Information Technology	1,080,518	1,175,602	1,311,355	1,338,632	1,399,800	1,412,600	1,444,400	1,476,900	1,510,100
Facilities Maintenance	1,687,272	1,654,793	2,314,523	1,353,851	2,934,100	3,791,400	3,876,700	3,963,900	4,053,100
Board of Health	278,931	297,465	317,117	329,384	357,900	366,000	374,200	382,600	391,200
General Administration	3,271,404	2,439,594	2,614,846	2,696,029	2,571,400	2,619,400	2,400,000	2,454,000	2,509,200
Debt service	-	-	-	172,982	-	-	-	-	-
<b>Total expenditures</b>	<b>32,442,409</b>	<b>32,700,342</b>	<b>34,493,733</b>	<b>31,040,445</b>	<b>39,050,500</b>	<b>40,404,000</b>	<b>41,034,800</b>	<b>41,957,900</b>	<b>42,901,900</b>
<i>Net revenue over (under) operating expenditures</i>	<i>1,485,608</i>	<i>4,046,295</i>	<i>5,321,394</i>	<i>7,701,764</i>	<i>1,951,070</i>	<i>1,752,500</i>	<i>1,633,200</i>	<i>1,709,500</i>	<i>1,611,700</i>
<b>Other uses:</b>									
<b>Transfers out to other funds:</b>									
Infrastructure Improvement Fund	3,750,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Street Maintenance & Repair Fund	21,800	225,000	125,000	-	-	-	-	-	-
Capital Equipment Fund	-	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
Technology Fund	-	100,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
EMS Billing Fund	460,000	-	-	-	-	-	-	-	-
Civil Service Fund	25,000	25,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Community Fiber Optic Fund	68,400	68,400	68,400	68,400	68,400	68,400	68,400	68,400	68,400
Economic Development Fund	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Lifelong Learning Fund	-	-	-	-	50,000	25,000	50,000	50,000	50,000
<b>Advances out to other funds:</b>									
Horizon TIF Fund (advance)	-	-	1,200,000	-	-	-	-	-	-
Lane Avenue Mixed Use TIF Fund (advance)	-	-	360,000	-	-	-	-	-	-
Lane Ave TIF Fund (advance)	-	-	100,000	-	-	-	-	-	-
West Lane - Northwest TIF Fund (advance)	-	218,200	-	-	-	-	-	-	-
Solid Waste Fund (advance)	-	250,000	-	-	-	-	-	-	-
<b>Total operating expenditures and other uses</b>	<b>37,267,609</b>	<b>35,576,942</b>	<b>38,432,133</b>	<b>33,193,845</b>	<b>41,253,900</b>	<b>42,582,400</b>	<b>43,238,200</b>	<b>44,161,300</b>	<b>45,105,300</b>
Excess (def) of revenues & transfers in over expenditures & transfers out	(3,339,592)	1,169,695	1,382,994	5,548,364	(252,330)	(425,900)	(570,200)	(493,900)	(591,700)
Fund balances at beginning of year	18,675,380	15,428,143	16,724,553	18,241,143	23,932,314	24,851,984	25,638,084	26,298,884	27,063,984
Lapsed encumbrances/appropriations	92,355	126,715	133,596	142,807	-	-	-	-	-
Anticipated appropriation lapses	-	-	-	-	1,172,000	1,212,000	1,231,000	1,259,000	1,287,000
<b>Fund balance at end of year</b>	<b>\$ 15,428,143</b>	<b>\$ 16,724,553</b>	<b>\$ 18,241,143</b>	<b>\$ 23,932,314</b>	<b>\$ 24,851,984</b>	<b>\$ 25,638,084</b>	<b>\$ 26,298,884</b>	<b>\$ 27,063,984</b>	<b>\$ 27,759,284</b>
<b>Breakdown of fund balance:</b>									
Restricted ending fund balance**	10,108,868	10,271,280	11,055,615	11,361,773	11,715,150	12,121,200	12,310,440	12,587,370	12,870,570
Unrestricted ending fund balance	5,319,276	6,453,273	7,185,528	12,570,542	13,136,834	13,516,884	13,988,444	14,476,614	14,888,714
<i>Fund balance to operating expenditures</i>	<i>48%</i>	<i>51%</i>	<i>53%</i>	<i>77%</i>	<i>64%</i>	<i>63%</i>	<i>64%</i>	<i>65%</i>	<i>65%</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									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
EMS fees	\$ 582,701	\$ 714,932	\$ 692,623	\$ 568,186	\$ 575,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000
Other revenues	-	10,391	787	19,098	-	-	-	-	-
Transfers/Advances in									
General Fund (transfer)	460,000	-	-	-	-	-	-	-	-
Total revenues	<u>1,042,701</u>	<u>725,323</u>	<u>693,410</u>	<u>587,284</u>	<u>575,000</u>	<u>625,000</u>	<u>625,000</u>	<u>625,000</u>	<u>625,000</u>
<b>Expenditures:</b>									
Fire Division									
Operating	173,510	210,182	175,439	157,359	154,900	140,000	143,200	146,400	149,700
Lease payment	190,086	-	-	-	-	-	-	-	-
Capital equipment	259,768	38,194	-	83,423	18,600	-	-	-	-
Transfers/Advances out									
General Bond Retirement Fund (transfer)	433,099	438,082	436,209	432,960	432,400	434,900	431,100	435,600	436,300
Total expenditures	<u>1,056,463</u>	<u>686,458</u>	<u>611,648</u>	<u>673,742</u>	<u>605,900</u>	<u>574,900</u>	<u>574,300</u>	<u>582,000</u>	<u>586,000</u>
Excess (def) of revenues & transfer in over expenditures & transfers out	(13,762)	38,865	81,762	(86,458)	(30,900)	50,100	50,700	43,000	39,000
Fund balance at beginning of year	216,746	203,353	242,379	324,143	238,304	207,404	257,504	308,204	351,204
Lapsed appropriations	369	161	2	619	-	-	-	-	-
Fund balance at end of year	<u>\$ 203,353</u>	<u>\$ 242,379</u>	<u>\$ 324,143</u>	<u>\$ 238,304</u>	<u>\$ 207,404</u>	<u>\$ 257,504</u>	<u>\$ 308,204</u>	<u>\$ 351,204</u>	<u>\$ 390,204</u>
Outstanding debt balance (including interest)	\$ 4,782,951	\$ 4,344,869	\$ 3,908,660	\$ 3,475,700	\$ 3,043,300	\$ 2,608,400	\$ 2,177,300	\$ 1,741,800	\$ 1,305,500
** Debt matures in 2028									



## FUND SUMMARIES - Operations - General

CIVIL SERVICE FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Transfers/Advances in									
General Fund (transfer)	\$ 25,000	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
<b>Expenditures:</b>									
Operating	6,605	16,752	4,455	5,261	20,000	20,000	20,000	20,000	20,000
Total expenditures	<u>6,605</u>	<u>16,752</u>	<u>4,455</u>	<u>5,261</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	18,395	8,248	15,545	14,739	-	-	-	-	-
Fund balance at beginning of year	18,923	37,318	45,566	61,111	75,850	75,850	75,850	75,850	75,850
Fund balance at end of year	<u>\$ 37,318</u>	<u>\$ 45,566</u>	<u>\$ 61,111</u>	<u>\$ 75,850</u>	<u>\$ 75,850</u>	<u>\$ 75,850</u>	<u>\$ 75,850</u>	<u>\$ 75,850</u>	<u>\$ 75,850</u>

SELF INSURANCE FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Investment earnings	\$ 7,843	\$ 11,418	\$ 15,008	\$ 12,865	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Reimbursements	49,481	48,525	9,836	25,450	10,000	10,000	10,000	10,000	10,000
Total revenues	<u>57,324</u>	<u>59,943</u>	<u>24,844</u>	<u>38,315</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
<b>Expenditures:</b>									
Liability/property damage payments	13,270	31,486	11,938	17,942	50,000	50,000	50,000	50,000	50,000
Total expenditures	<u>13,270</u>	<u>31,486</u>	<u>11,938</u>	<u>17,942</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	44,054	28,457	12,906	20,373	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Fund balance at beginning of year	772,673	816,727	845,184	858,090	878,463	853,463	828,463	803,463	778,463
Fund balance at end of year	<u>\$ 816,727</u>	<u>\$ 845,184</u>	<u>\$ 858,090</u>	<u>\$ 878,463</u>	<u>\$ 853,463</u>	<u>\$ 828,463</u>	<u>\$ 803,463</u>	<u>\$ 778,463</u>	<u>\$ 753,463</u>

## FUND SUMMARIES - Operations - General

ECONOMIC DEVELOPMENT FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Transfers/Advances in									
General Fund (transfer)	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Total revenues	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
<b>Expenditures:</b>									
City Manager									
Operating	43,334	19,910	11,365	91,608	21,600	21,600	22,100	22,600	23,100
Contractual incentive payments	95,000	137,859	185,724	200,546	-	25,000	45,000	-	-
Clinton Twp. revenue sharing	25,476	-	-	-	-	-	-	-	-
Dublin School revenue sharing	215,829	200,889	41,780	-	-	-	-	-	-
Amount available for current year projects	-	-	-	-	478,400	453,400	432,900	477,400	476,900
Total expenditures	<u>379,639</u>	<u>358,658</u>	<u>238,869</u>	<u>292,154</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	120,361	141,342	261,131	207,846	-	-	-	-	-
Fund balance at beginning of year	90,257	250,618	392,028	653,159	861,005	861,005	861,005	861,005	861,005
Lapsed encumbrances	40,000	68	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 250,618</u>	<u>\$ 392,028</u>	<u>\$ 653,159</u>	<u>\$ 861,005</u>	<u>\$ 861,005</u>	<u>\$ 861,005</u>	<u>\$ 861,005</u>	<u>\$ 861,005</u>	<u>\$ 861,005</u>

POLICE AND FIREMEN PENSION FUNDS									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Property tax	\$ 2,743,998	\$ 2,702,496	\$ 2,682,279	\$ 2,714,197	\$ 2,982,600	\$ 3,012,000	\$ 3,042,000	\$ 3,194,000	\$ 3,226,000
Total revenues	<u>2,743,998</u>	<u>2,702,496</u>	<u>2,682,279</u>	<u>2,714,197</u>	<u>2,982,600</u>	<u>3,012,000</u>	<u>3,042,000</u>	<u>3,194,000</u>	<u>3,226,000</u>
<b>Expenditures:</b>									
Transfers/Advances out									
General Fund (transfer)	2,223,410	2,321,688	2,427,468	2,022,057	2,763,700	3,012,000	3,042,000	3,194,000	3,226,000
Total expenditures	<u>2,223,410</u>	<u>2,321,688</u>	<u>2,427,468</u>	<u>2,022,057</u>	<u>2,763,700</u>	<u>3,012,000</u>	<u>3,042,000</u>	<u>3,194,000</u>	<u>3,226,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	520,588	380,808	254,811	692,140	218,900	-	-	-	-
Fund balance at beginning of year	1,308,233	1,828,821	2,209,629	2,464,440	3,156,580	3,375,480	3,375,480	3,375,480	3,375,480
Fund balance at end of year	<u>\$ 1,828,821</u>	<u>\$ 2,209,629</u>	<u>\$ 2,464,440</u>	<u>\$ 3,156,580</u>	<u>\$ 3,375,480</u>	<u>\$ 3,375,480</u>	<u>\$ 3,375,480</u>	<u>\$ 3,375,480</u>	<u>\$ 3,375,480</u>





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

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

### **Street Maintenance and Repair Fund**

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

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

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

### **Tree Planting Fund**

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

### **Neighborhood Lighting Utility Fund**

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

### **Clerk of Courts Fund**

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

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

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

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

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

### **Upper Arlington Visitor's Bureau Fund**

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

### **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.

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

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### **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).

## FUND SUMMARIES - Operations - Restricted

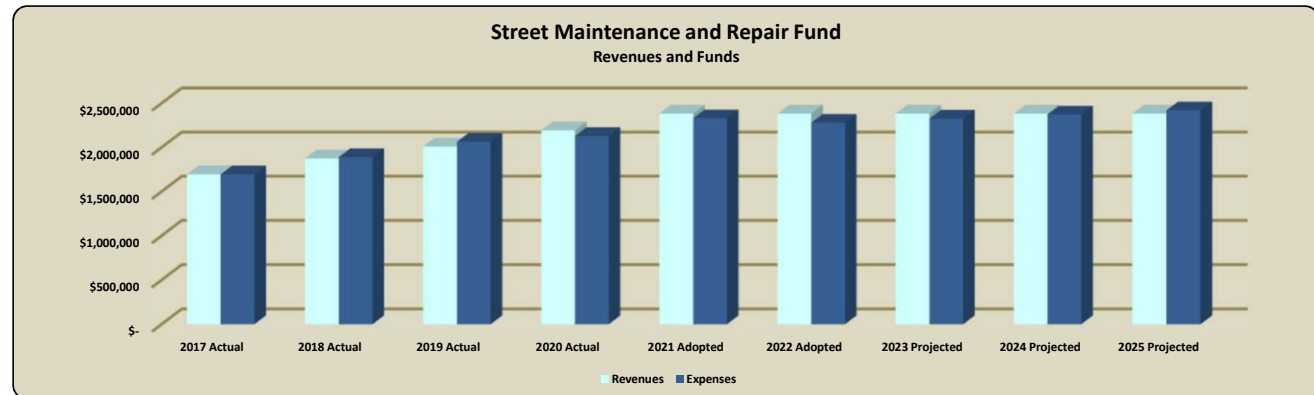
### 2021 ADOPTED SUMMARY PRESENTATION

	Street Maintenance and Repair Fund	Life Long Learning and Leisure Fund	Tree Planting Fund	Neighborhood Lighting Utility Fund	Clerk of Courts Fund	Mayor's Court Computer Fund	Mayor's Court Special Project Fund
<b>Revenues:</b>							
Gas, BMV fees	\$ 2,360,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	14,000	-	-	6,000	-	-	-
Charge for services	-	125,000	-	63,000	-	-	-
Other revenue	8,000	-	20,000	-	8,000	8,000	23,000
Total revenues	2,382,700	125,000	20,000	69,000	8,000	8,000	23,000
<b>Expenditures:</b>							
<i>Operating</i>							
Public Safety	-	-	-	-	-	-	-
Parks and Recreation	-	167,200	20,000	-	-	-	-
Public Service	2,029,500	-	-	295,000	-	-	-
Administrative support	-	-	-	-	11,000	14,400	23,000
<i>Capital Outlay</i>							
Capital equipment	50,000	-	-	-	-	-	-
Capital improvements	250,000	-	-	-	-	-	-
Total expenditures	2,329,500	167,200	20,000	295,000	11,000	14,400	23,000
Net revenue over/(under) expenditures	53,200	(42,200)	-	(226,000)	(3,000)	(6,400)	-
<b>Other financing sources/(uses) and intra-city services</b>							
Intra-city services	-	-	-	-	-	-	-
Transfer/Advances in	-	50,000	-	-	-	-	-
Total other financing sources(uses) and intra-city services	-	50,000	-	-	-	-	-
Net change in fund balance	53,200	7,800	-	(226,000)	(3,000)	(6,400)	-
Beginning balance	919,843	31,776	96,300	469,161	16,433	42,754	98,714
Ending balance	\$ 973,043	\$ 39,576	\$ 96,300	\$ 243,161	\$ 13,433	\$ 36,354	\$ 98,714

Upper Arlington Visitor's Bureau Fund	Tax Incentive Review Fund	Law Enforcement Fund	Enforcement Education Fund	Total Restricted Operations
\$ -	\$ -	\$ -	\$ -	\$ 2,360,700
-	-	10,000	-	30,000
-	-	-	-	188,000
92,500	-	115,000	2,500	277,000
92,500	-	125,000	2,500	2,855,700
-	-	254,500	2,500	257,000
-	-	-	-	187,200
-	-	-	-	2,324,500
60,500	-	-	-	108,900
-	-	-	-	50,000
-	-	-	-	250,000
60,500	-	254,500	2,500	3,177,600
32,000	-	(129,500)	-	(321,900)
-	(15,770)	-	-	(15,770)
-	-	-	-	50,000
-	(15,770)	-	-	34,230
32,000	(15,770)	(129,500)	-	(287,670)
240,449	16,270	645,014	19,366	2,596,080
\$ 272,449	\$ 500	\$ 515,514	\$ 19,366	\$ 2,308,410

## FUND SUMMARIES - Operations - Restricted

STREET MAINTENANCE AND REPAIR FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Gasoline tax	\$ 1,203,609	\$ 1,173,465	\$ 1,413,646	\$ 1,731,632	\$ 1,910,700	\$ 1,910,700	\$ 1,910,700	\$ 1,910,700	\$ 1,910,700
Motor vehicle license tax	450,489	449,011	440,700	434,098	450,000	450,000	450,000	450,000	450,000
Investment earnings	8,860	11,241	14,111	15,463	14,000	14,000	14,000	14,000	14,000
Miscellaneous revenues	9,685	7,050	16,149	659	8,000	8,000	8,000	8,000	8,000
Reimbursements	-	9,303	-	11,849	-	-	-	-	-
Transfers/Advances in									
General Fund (transfer)	21,800	225,000	125,000	-	-	-	-	-	-
Total revenues	<u>1,694,443</u>	<u>1,875,070</u>	<u>2,009,606</u>	<u>2,193,701</u>	<u>2,382,700</u>	<u>2,382,700</u>	<u>2,382,700</u>	<u>2,382,700</u>	<u>2,382,700</u>
<b>Expenditures:</b>									
Public Works Division									
Operating	1,061,496	1,227,672	1,399,123	1,206,921	1,258,200	1,271,900	1,300,500	1,329,800	1,359,700
Capital improvements	-	-	-	250,000	250,000	250,000	250,000	250,000	250,000
Public Service Administration									
Operating	633,006	661,489	664,159	657,279	771,300	757,400	774,400	791,800	809,600
Capital equipment	-	-	-	14,570	50,000	-	-	-	-
Total expenditures	<u>1,694,502</u>	<u>1,889,161</u>	<u>2,063,282</u>	<u>2,128,770</u>	<u>2,329,500</u>	<u>2,279,300</u>	<u>2,324,900</u>	<u>2,371,600</u>	<u>2,419,300</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(59)	(14,091)	(53,676)	64,931	53,200	103,400	57,800	11,100	(36,600)
Fund balance at beginning of year	865,128	899,551	886,446	835,381	919,843	973,043	1,076,443	1,134,243	1,145,343
Lapsed encumbrances	34,482	986	2,611	19,531	-	-	-	-	-
Fund balance at end of year	<u>\$ 899,551</u>	<u>\$ 886,446</u>	<u>\$ 835,381</u>	<u>\$ 919,843</u>	<u>\$ 973,043</u>	<u>\$ 1,076,443</u>	<u>\$ 1,134,243</u>	<u>\$ 1,145,343</u>	<u>\$ 1,108,743</u>



## FUND SUMMARIES - Operations - Restricted

LIFE LONG LEARNING AND LEISURE FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Charges for services	\$ 145,088	\$ 126,656	\$ 112,134	\$ 64,948	\$ 125,000	\$ 125,000	\$ 126,300	\$ 127,600	\$ 128,900
Transfers/Advances in General Fund (transfer)	-	-	-	-	50,000	25,000	50,000	50,000	50,000
Total revenues	<u>145,088</u>	<u>126,656</u>	<u>112,134</u>	<u>64,948</u>	<u>175,000</u>	<u>150,000</u>	<u>176,300</u>	<u>177,600</u>	<u>178,900</u>
<b>Expenditures:</b>									
Parks and Recreation	137,471	135,282	135,005	121,993	167,200	169,100	172,900	176,800	180,800
Total expenditures	<u>137,471</u>	<u>135,282</u>	<u>135,005</u>	<u>121,993</u>	<u>167,200</u>	<u>169,100</u>	<u>172,900</u>	<u>176,800</u>	<u>180,800</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	7,617	(8,626)	(22,871)	(57,045)	7,800	(19,100)	3,400	800	(1,900)
Fund balance at beginning of year	111,872	120,318	111,692	88,821	31,776	39,576	20,476	23,876	24,676
Lapsed encumbrances	829	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 120,318</u>	<u>\$ 111,692</u>	<u>\$ 88,821</u>	<u>\$ 31,776</u>	<u>\$ 39,576</u>	<u>\$ 20,476</u>	<u>\$ 23,876</u>	<u>\$ 24,676</u>	<u>\$ 22,776</u>

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



## FUND SUMMARIES - Operations - Restricted

NEIGHBORHOOD LIGHTING UTILITY FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Investment earnings	\$ 6,075	\$ 7,303	\$ 9,435	\$ 6,841	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Maintenance fees	63,346	62,407	63,917	64,384	63,000	63,000	63,000	63,000	63,000
Total revenues	<u>69,421</u>	<u>69,710</u>	<u>73,352</u>	<u>71,225</u>	<u>69,000</u>	<u>69,000</u>	<u>69,000</u>	<u>69,000</u>	<u>69,000</u>
<b>Expenditures:</b>									
Public Service Administration	140,685	70,603	133,661	45,535	295,000	117,300	115,000	116,000	117,000
Total expenditures	<u>140,685</u>	<u>70,603</u>	<u>133,661</u>	<u>45,535</u>	<u>295,000</u>	<u>117,300</u>	<u>115,000</u>	<u>116,000</u>	<u>117,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(71,264)	(893)	(60,309)	25,690	(226,000)	(48,300)	(46,000)	(47,000)	(48,000)
Fund balance at beginning of year	575,937	504,673	503,780	443,471	469,161	243,161	194,861	148,861	101,861
Fund balance at end of year	<u>\$ 504,673</u>	<u>\$ 503,780</u>	<u>\$ 443,471</u>	<u>\$ 469,161</u>	<u>\$ 243,161</u>	<u>\$ 194,861</u>	<u>\$ 148,861</u>	<u>\$ 101,861</u>	<u>\$ 53,861</u>

CLERK OF COURTS FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Court fees	\$ 9,300	\$ 9,665	\$ 9,118	\$ 5,307	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total revenues	<u>9,300</u>	<u>9,665</u>	<u>9,118</u>	<u>5,307</u>	<u>8,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<b>Expenditures:</b>									
Finance									
Operating	10,122	11,504	22,010	9,890	11,000	11,000	11,100	11,300	11,600
Capital equipment	13,101	-	-	-	-	-	-	-	-
Total expenditures	<u>23,223</u>	<u>11,504</u>	<u>22,010</u>	<u>9,890</u>	<u>11,000</u>	<u>11,000</u>	<u>11,100</u>	<u>11,300</u>	<u>11,600</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(13,923)	(1,839)	(12,892)	(4,583)	(3,000)	(1,000)	(1,100)	(1,300)	(1,600)
Fund balance at beginning of year	47,827	33,904	32,065	21,016	16,433	13,433	12,433	11,333	10,033
Lapsed encumbrances	-	-	1,843	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 33,904</u>	<u>\$ 32,065</u>	<u>\$ 21,016</u>	<u>\$ 16,433</u>	<u>\$ 13,433</u>	<u>\$ 12,433</u>	<u>\$ 11,333</u>	<u>\$ 10,033</u>	<u>\$ 8,433</u>

## FUND SUMMARIES - Operations - Restricted

MAYOR'S COURT COMPUTER FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Court fees	\$ 9,300	\$ 9,665	\$ 9,117	\$ 5,308	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total revenues	<u>9,300</u>	<u>9,665</u>	<u>9,117</u>	<u>5,308</u>	<u>8,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<b>Expenditures:</b>									
Finance									
Operating	10,752	7,771	16,636	8,656	14,400	14,400	14,600	14,900	15,200
Capital equipment	13,101	-	-	-	-	-	-	-	-
Total expenditures	<u>23,853</u>	<u>7,771</u>	<u>16,636</u>	<u>8,656</u>	<u>14,400</u>	<u>14,400</u>	<u>14,600</u>	<u>14,900</u>	<u>15,200</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(14,553)	1,894	(7,519)	(3,348)	(6,400)	(4,400)	(4,600)	(4,900)	(5,200)
Fund balance at beginning of year	66,280	51,727	53,621	46,102	42,754	36,354	31,954	27,354	22,454
Fund balance at end of year	<u>\$ 51,727</u>	<u>\$ 53,621</u>	<u>\$ 46,102</u>	<u>\$ 42,754</u>	<u>\$ 36,354</u>	<u>\$ 31,954</u>	<u>\$ 27,354</u>	<u>\$ 22,454</u>	<u>\$ 17,254</u>

MAYOR'S COURT SPECIAL PROJECT FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Court fees	\$ 33,926	\$ 32,870	\$ 30,463	\$ 17,723	\$ 23,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Reimbursements/Grants	-	-	10,000	-	-	-	-	-	-
Total revenues	<u>33,926</u>	<u>32,870</u>	<u>40,463</u>	<u>17,723</u>	<u>23,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
<b>Expenditures:</b>									
Finance									
Operating	12,784	11,869	71,721	17,355	23,000	23,000	23,500	24,000	24,500
Capital equipment	-	22,072	-	-	-	-	-	-	-
Total expenditures	<u>12,784</u>	<u>33,941</u>	<u>71,721</u>	<u>17,355</u>	<u>23,000</u>	<u>23,000</u>	<u>23,500</u>	<u>24,000</u>	<u>24,500</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	21,142	(1,071)	(31,258)	368	-	7,000	6,500	6,000	5,500
Fund balance at beginning of year	109,233	130,375	129,304	98,046	98,714	98,714	105,714	112,214	118,214
Lapsed encumbrances	-	-	-	300	-	-	-	-	-
Fund balance at end of year	<u>\$ 130,375</u>	<u>\$ 129,304</u>	<u>\$ 98,046</u>	<u>\$ 98,714</u>	<u>\$ 98,714</u>	<u>\$ 105,714</u>	<u>\$ 112,214</u>	<u>\$ 118,214</u>	<u>\$ 123,714</u>

## FUND SUMMARIES - Operations - Restricted

UPPER ARLINGTON VISITOR'S BUREAU FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Other revenues	\$ 68,503	\$ 61,069	\$ 65,177	\$ 44,383	\$ 92,500	\$ 92,500	\$ 92,500	\$ 92,500	\$ 92,500
Total revenues	<u>68,503</u>	<u>61,069</u>	<u>65,177</u>	<u>44,383</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>
<b>Expenditures:</b>									
City Manager									
Operating	-	44,049	4,984	12,929	35,000	35,000	35,800	36,600	37,400
Capital equipment	-	55,000	-	-	-	-	-	-	-
Information Technology	12,276	23,583	23,455	24,281	25,500	26,100	26,700	27,300	27,900
Total expenditures	<u>12,276</u>	<u>122,632</u>	<u>28,439</u>	<u>37,210</u>	<u>60,500</u>	<u>61,100</u>	<u>62,500</u>	<u>63,900</u>	<u>65,300</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	56,227	(61,563)	36,738	7,173	32,000	31,400	30,000	28,600	27,200
Fund balance at beginning of year	201,874	258,101	196,538	233,276	240,449	272,449	303,849	333,849	362,449
Fund balance at end of year	<u>\$ 258,101</u>	<u>\$ 196,538</u>	<u>\$ 233,276</u>	<u>\$ 240,449</u>	<u>\$ 272,449</u>	<u>\$ 303,849</u>	<u>\$ 333,849</u>	<u>\$ 362,449</u>	<u>\$ 389,649</u>

TAX INCENTIVE REVIEW FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Miscellaneous revenues	\$ 4,429	\$ 3,978	\$ 1,500	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>4,429</u>	<u>3,978</u>	<u>1,500</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>									
Intra-city services	5,000	5,000	5,000	5,000	15,770	500	-	-	-
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>15,770</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(571)	(1,022)	(3,500)	(4,000)	(15,770)	(500)	-	-	-
Fund balance at beginning of year	25,363	24,792	23,770	20,270	16,270	500	-	-	-
Fund balance at end of year	<u>\$ 24,792</u>	<u>\$ 23,770</u>	<u>\$ 20,270</u>	<u>\$ 16,270</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## FUND SUMMARIES - Operations - Restricted

LAW ENFORCEMENT FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Sale of forfeited property	\$ 34,706	\$ 152,847	\$ 119,841	\$ 120,158	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
Investment earnings	8,295	11,212	13,925	10,586	10,000	10,000	10,000	10,000	10,000
Reimbursements	71,348	27,038	27,038	23,734	5,000	5,000	5,000	5,000	5,000
Total revenues	<u>114,349</u>	<u>191,097</u>	<u>160,804</u>	<u>154,478</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>
<b>Expenditures:</b>									
Police Division									
Operating	194,380	194,078	220,108	182,552	254,500	254,700	260,400	266,300	272,300
Capital equipment	28,518	-	46,586	7,300	-	-	-	-	-
Total expenditures	<u>222,898</u>	<u>194,078</u>	<u>266,694</u>	<u>189,852</u>	<u>254,500</u>	<u>254,700</u>	<u>260,400</u>	<u>266,300</u>	<u>272,300</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(108,549)	(2,981)	(105,890)	(35,374)	(129,500)	(129,700)	(135,400)	(141,300)	(147,300)
Fund balance at beginning of year	897,808	789,259	786,278	680,388	645,014	515,514	385,814	250,414	109,114
Fund balance at end of year	<u>\$ 789,259</u>	<u>\$ 786,278</u>	<u>\$ 680,388</u>	<u>\$ 645,014</u>	<u>\$ 515,514</u>	<u>\$ 385,814</u>	<u>\$ 250,414</u>	<u>\$ 109,114</u>	<u>\$ (38,186)</u>

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

## FUND SUMMARIES - Operations - Restricted

FEMA FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Reimbursements/Grants	\$ -	\$ -	\$ 46,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	46,828	-	-	-	-	-	-
<b>Expenditures:</b>									
Public Works	-	-	46,828	-	-	-	-	-	-
Total expenditures	-	-	46,828	-	-	-	-	-	-
Excess (def) of revenues & transfers in over expenditures & transfers out	-	-	-	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LOCAL CORONAVIRUS RELIEF FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Reimbursements/Grants	\$ -	\$ -	\$ -	\$ 3,566,359	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	3,566,359	-	-	-	-	-
<b>Expenditures:</b>									
Police Division	-	-	-	1,419,250	-	-	-	-	-
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	-	-	-	-	-
Total expenditures	-	-	-	3,566,359	-	-	-	-	-
Excess (def) of revenues & transfers in over expenditures & transfers out	-	-	-	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



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

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

### **Solid Waste Management Fund**

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

### **Sanitary Sewer Surcharge Fund**

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

### **Water Surcharge Fund**

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

### **Stormwater Management Fund**

This fund was established to account for the City's Stormwater Management Program. The resources are derived from a \$45.00 yearly fee on each residential parcel. The fees for a 3+ residential unit and commercial property are based on the amount of impervious surface and land use of the parcel as determined by the county. The fees are used to pay the operating expenses of the stormwater management utility, including the purchase of capital equipment, capital improvements, and the payment of principal and interest on debt issued for such purposes.

### **Swimming Pool Fund**

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



# FUND SUMMARIES - Operations - Business

## 2021 ADOPTED SUMMARY PRESENTATION

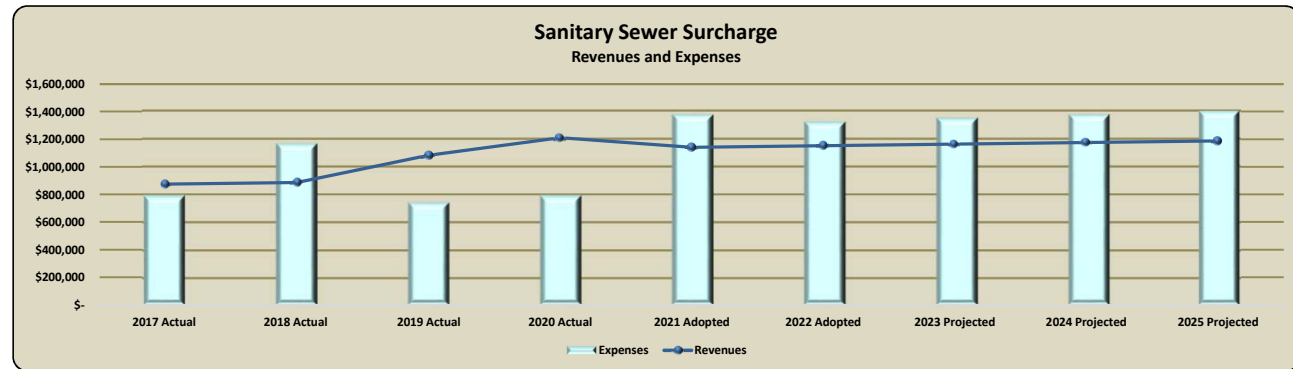
	Solid Waste Management Fund	Sanitary Sewer Surcharge Fund	Water Surcharge Fund	Stormwater Management Fund	Swimming Pool Fund	Total Business Operations
<b>Revenues:</b>						
Water, sewer & stormwater fees	\$ -	\$ 1,140,000	\$ 749,000	\$ 753,000	\$ -	\$ 2,642,000
Solid waste service fees	3,000,000	-	-	-	-	3,000,000
Swimming pool fees	-	-	-	-	864,000	864,000
Investment earnings	20,000	-	-	35,000	-	55,000
Other revenue	-	1,500	-	-	-	1,500
Total revenues	3,020,000	1,141,500	749,000	788,000	864,000	6,562,500
<b>Expenditures:</b>						
<i>Operating</i>						
Parks and Recreation	-	-	-	-	800,800	800,800
Public Service	2,935,200	958,700	317,500	682,700	-	4,894,100
<i>Capital outlay</i>						
Capital equipment	-	40,000	-	-	-	40,000
Capital improvements	-	390,000	340,000	45,000	-	775,000
<i>Debt service</i>						
Debt payments	-	-	28,400	-	-	28,400
Total expenditures	2,935,200	1,388,700	685,900	727,700	800,800	6,538,300
Net Revenue over/(under) expenditures	84,800	(247,200)	63,100	60,300	63,200	24,200
<b>Other financing sources/(uses) and intra-city services</b>						
Intra-city services	-	(26,000)	(15,000)	(20,000)	-	(61,000)
Transfers/Advances out	-	(7,600)	(87,900)	(62,600)	-	(158,100)
Total other financing sources(uses) and intra-city services	-	(33,600)	(102,900)	(82,600)	-	(219,100)
Net change in fund balance	84,800	(280,800)	(39,800)	(22,300)	63,200	(194,900)
Beginning balance	818,525	1,866,582	1,395,829	2,837,442	240,226	7,158,604
Ending balance	\$ 903,325	\$ 1,585,782	\$ 1,356,029	\$ 2,815,142	\$ 303,426	\$ 6,963,704

## FUND SUMMARIES - Operations - Business

SOLID WASTE MANAGEMENT FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Sale of stickers	\$ 1,420,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual service fees	829,259	2,738,708	3,003,058	3,033,490	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Pass through premium fees	28,000	-	-	-	-	-	-	-	-
Investment earnings	9,295	14,765	25,056	21,010	20,000	20,000	20,000	20,000	20,000
Transfers/Advances in:									
General Fund (advance)	-	250,000	-	-	-	-	-	-	-
Total revenues	<u>2,286,715</u>	<u>3,003,473</u>	<u>3,028,114</u>	<u>3,054,500</u>	<u>3,020,000</u>	<u>3,020,000</u>	<u>3,020,000</u>	<u>3,020,000</u>	<u>3,020,000</u>
<b>Expenditures:</b>									
Refuse and recycling collection contract	1,777,252	2,818,227	2,789,540	2,778,582	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Pass through premium fees	28,000	-	-	-	-	-	-	-	-
Medical exemption fees	6,000	-	-	-	-	-	-	-	-
Disposal fees	238,153	148,542	84,736	93,351	125,000	125,000	125,000	125,000	125,000
Miscellaneous (billing) fees	6,885	6,584	1,959	2,183	10,200	10,400	10,600	10,800	11,000
Sticker refunds	-	32,970	-	-	-	-	-	-	-
Transfers/Advances out:									
General Fund (repay advance)	-	-	125,000	125,000	-	-	-	-	-
Total expenditures	<u>2,056,290</u>	<u>3,006,323</u>	<u>3,001,235</u>	<u>2,999,116</u>	<u>2,935,200</u>	<u>2,935,400</u>	<u>2,935,600</u>	<u>2,935,800</u>	<u>2,936,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	230,425	(2,850)	26,879	55,384	84,800	84,600	84,400	84,200	84,000
Fund balance at beginning of year	436,875	721,751	718,901	749,052	818,525	903,325	987,925	1,072,325	1,156,525
Lapsed encumbrances	54,451	-	3,272	14,089	-	-	-	-	-
Fund balance at end of year	<u>\$ 721,751</u>	<u>\$ 718,901</u>	<u>\$ 749,052</u>	<u>\$ 818,525</u>	<u>\$ 903,325</u>	<u>\$ 987,925</u>	<u>\$ 1,072,325</u>	<u>\$ 1,156,525</u>	<u>\$ 1,240,525</u>
Balance of amount due to the General Fund	-	250,000	125,000	-	-	-	-	-	-

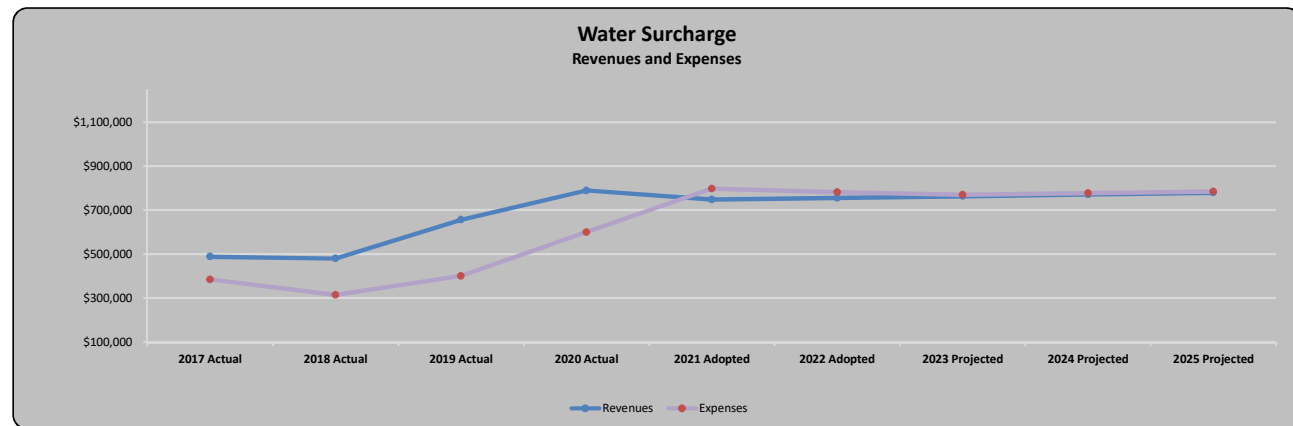
## FUND SUMMARIES - Operations - Business

SANITARY SEWER SURCHARGE FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Sewer surcharge	\$ 874,315	\$ 884,959	\$ 1,080,767	\$ 1,209,085	\$ 1,140,000	\$ 1,151,000	\$ 1,163,000	\$ 1,175,000	\$ 1,187,000
Miscellaneous revenues	1,375	1,587	1,931	1,240	1,500	1,500	1,500	1,500	1,500
Total revenues	<u>875,690</u>	<u>886,546</u>	<u>1,082,698</u>	<u>1,210,325</u>	<u>1,141,500</u>	<u>1,152,500</u>	<u>1,164,500</u>	<u>1,176,500</u>	<u>1,188,500</u>
<b>Expenditures:</b>									
Public Works Division									
Operating	760,515	848,571	712,140	768,472	958,700	969,500	991,300	1,013,600	1,036,400
Capital equipment	-	278,628	-	-	40,000	-	-	-	-
Capital improvements	-	-	-	-	390,000	318,000	321,700	324,900	328,200
Intra-city services	22,113	30,798	20,590	15,183	26,000	26,000	26,000	26,000	26,000
Transfers/Advances out:									
Bond Retirement Fund (transfer)	7,507	7,500	7,493	7,516	7,600	7,500	7,600	7,600	7,600
Total expenditures	<u>790,135</u>	<u>1,165,497</u>	<u>740,223</u>	<u>791,171</u>	<u>1,422,300</u>	<u>1,321,000</u>	<u>1,346,600</u>	<u>1,372,100</u>	<u>1,398,200</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	85,555	(278,951)	342,475	419,154	(280,800)	(168,500)	(182,100)	(195,600)	(209,700)
Fund balance at beginning of year	1,265,907	1,352,349	1,079,346	1,421,821	1,866,582	1,585,782	1,417,282	1,235,182	1,039,582
Lapsed encumbrances	887	5,948	-	25,607	-	-	-	-	-
Fund balance at end of year	<u>\$ 1,352,349</u>	<u>\$ 1,079,346</u>	<u>\$ 1,421,821</u>	<u>\$ 1,866,582</u>	<u>\$ 1,585,782</u>	<u>\$ 1,417,282</u>	<u>\$ 1,235,182</u>	<u>\$ 1,039,582</u>	<u>\$ 829,882</u>
Outstanding debt balance (including interest)	\$ 128,009	\$ 120,509	\$ 113,016	\$ 105,500	\$ 97,900	\$ 90,400	\$ 82,800	\$ 75,200	\$ 67,600
** Debt matures in 2034									



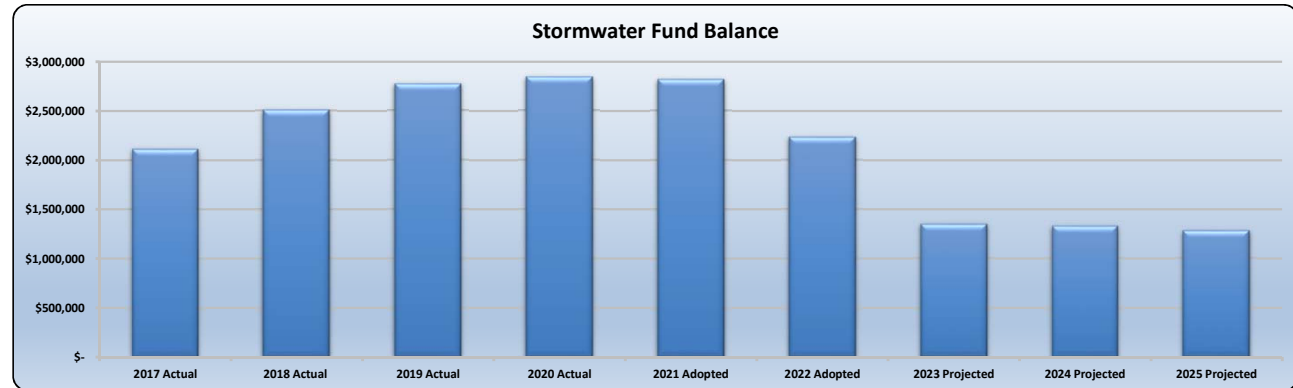
## FUND SUMMARIES - Operations - Business

WATER SURCHARGE FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Water surcharge	\$ 488,644	\$ 479,834	\$ 656,119	\$ 789,904	\$ 749,000	\$ 756,000	\$ 764,000	\$ 772,000	\$ 780,000
Total revenues	<u>488,644</u>	<u>479,834</u>	<u>656,119</u>	<u>789,904</u>	<u>749,000</u>	<u>756,000</u>	<u>764,000</u>	<u>772,000</u>	<u>780,000</u>
<b>Expenditures:</b>									
Public Works Division									
Operating	269,605	200,352	285,144	492,011	317,500	320,000	327,200	334,600	342,100
Capital improvements	-	-	-	-	340,000	340,000	340,000	340,000	340,000
Intra-city services	8,227	7,190	9,084	10,537	15,000	15,000	15,000	15,000	15,000
Debt service on Issue 2 loans	18,869	18,869	18,869	9,435	28,400	18,900	-	-	-
Transfers/Advances out:									
Bond Retirement Fund (transfer)	87,856	87,774	87,684	87,957	87,900	87,800	87,900	88,000	87,900
Total expenditures	<u>384,557</u>	<u>314,185</u>	<u>400,781</u>	<u>599,940</u>	<u>788,800</u>	<u>781,700</u>	<u>770,100</u>	<u>777,600</u>	<u>785,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	104,087	165,649	255,338	189,964	(39,800)	(25,700)	(6,100)	(5,600)	(5,000)
Fund balance at beginning of year	676,526	780,777	950,527	1,205,865	1,395,829	1,356,029	1,330,329	1,324,229	1,318,629
Lapsed encumbrances	164	4,101	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 780,777</u>	<u>\$ 950,527</u>	<u>\$ 1,205,865</u>	<u>\$ 1,395,829</u>	<u>\$ 1,356,029</u>	<u>\$ 1,330,329</u>	<u>\$ 1,324,229</u>	<u>\$ 1,318,629</u>	<u>\$ 1,313,629</u>
Outstanding debt balance (including interest)	1,493,615	1,405,841	1,318,157	1,230,200	1,142,300	1,054,500	966,600	878,600	790,700
** Debt matures in 2034									



## FUND SUMMARIES - Operations - Business

STORMWATER MANAGEMENT FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Stormwater fees	\$ 753,029	\$ 745,603	\$ 765,847	\$ 764,614	\$ 753,000	\$ 753,000	\$ 753,000	\$ 753,000	\$ 753,000
Investment earnings	23,094	33,473	49,506	44,820	35,000	35,000	35,000	35,000	35,000
Miscellaneous revenues	932	-	-	-	-	-	-	-	-
Total revenues	<u>777,055</u>	<u>779,076</u>	<u>815,353</u>	<u>809,434</u>	<u>788,000</u>	<u>788,000</u>	<u>788,000</u>	<u>788,000</u>	<u>788,000</u>
<b>Expenditures:</b>									
Public Works Division									
Operating	350,596	324,416	481,722	538,981	682,700	691,200	707,000	723,000	739,000
Capital equipment	-	-	-	132,338	-	-	-	-	-
Capital improvements	-	-	-	-	45,000	600,800	881,800	-	16,200
Intra-city services	12,675	12,820	16,776	9,857	20,000	20,000	20,000	20,000	20,000
Transfers/Advances out:									
Bond Retirement Fund (transfer)	243,280	62,534	62,468	62,665	62,600	62,500	62,700	62,700	62,600
Total expenditures	<u>606,551</u>	<u>399,770</u>	<u>560,966</u>	<u>743,841</u>	<u>810,300</u>	<u>1,374,500</u>	<u>1,671,500</u>	<u>805,700</u>	<u>837,800</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	170,504	379,306	254,387	65,593	(22,300)	(586,500)	(883,500)	(17,700)	(49,800)
Fund balance at beginning of year	1,936,043	2,111,742	2,505,767	2,768,751	2,837,442	2,815,142	2,228,642	1,345,142	1,327,442
Lapsed encumbrances	5,195	14,719	8,597	3,098	-	-	-	-	-
Fund balance at end of year	<u>\$ 2,111,742</u>	<u>\$ 2,505,767</u>	<u>\$ 2,768,751</u>	<u>\$ 2,837,442</u>	<u>\$ 2,815,142</u>	<u>\$ 2,228,642</u>	<u>\$ 1,345,142</u>	<u>\$ 1,327,442</u>	<u>\$ 1,277,642</u>
Outstanding debt balance (including interest)	\$ 1,064,067	\$ 1,001,533	\$ 939,065	\$ 876,400	\$ 813,800	\$ 751,300	\$ 688,600	\$ 625,900	\$ 563,300
** Debt matures in 2034									



## FUND SUMMARIES - Operations - Business

SWIMMING POOL FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Charges and fees	\$ 711,878	\$ 758,428	\$ 791,691	\$ 198,722	\$ 864,000	\$ 864,000	\$ 864,000	\$ 864,000	\$ 864,000
Miscellaneous revenues	-	-	100	-	-	-	-	-	-
Total revenues	<u>711,878</u>	<u>758,428</u>	<u>791,791</u>	<u>198,722</u>	<u>864,000</u>	<u>864,000</u>	<u>864,000</u>	<u>864,000</u>	<u>864,000</u>
<b>Expenditures:</b>									
Operating	670,463	675,911	759,499	503,834	800,800	788,900	806,700	824,900	843,500
Capital equipment	16,871	-	-	-	-	-	-	-	-
Capital improvements	-	104,423	-	-	-	-	-	-	-
Total expenditures	<u>687,334</u>	<u>780,334</u>	<u>759,499</u>	<u>503,834</u>	<u>800,800</u>	<u>788,900</u>	<u>806,700</u>	<u>824,900</u>	<u>843,500</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	24,544	(21,906)	32,292	(305,112)	63,200	75,100	57,300	39,100	20,500
Fund balance at beginning of year	508,896	534,202	513,046	545,338	240,226	303,426	378,526	435,826	474,926
Lapsed encumbrances	762	750	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 534,202</u>	<u>\$ 513,046</u>	<u>\$ 545,338</u>	<u>\$ 240,226</u>	<u>\$ 303,426</u>	<u>\$ 378,526</u>	<u>\$ 435,826</u>	<u>\$ 474,926</u>	<u>\$ 495,426</u>





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

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### ***CAPITAL EQUIPMENT***

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

#### **Capital Equipment Fund**

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

#### **Technology Fund**

This fund was established to account for revenues derived from cellular tower rental fees that are used for purchases of technological equipment and communication devices.

### ***CAPITAL IMPROVEMENTS***

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

#### **Bonded Improvement Fund**

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

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

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

#### **Infrastructure Improvement Fund**

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

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

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

## FUND SUMMARIES - Capital - Capital Equipment and Capital Improvements

### 2021 ADOPTED SUMMARY PRESENTATION

	Capital Equipment Fund	Technology Fund	Total Capital Equipment	Bonded Improvement Fund	Estate Tax Fund	Infrastructure Improvement Fund	Community Fiber Optic Fund	Total Capital Improvements
<b>Revenues:</b>								
Property tax	\$ 1,149,900	\$ -	\$ 1,149,900	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	150,000	-	-	-	150,000
Other revenue	-	122,000	122,000	-	-	545,000	195,500	740,500
Total revenues	1,149,900	122,000	1,271,900	150,000	-	545,000	195,500	890,500
<b>Expenditures:</b>								
<i>Operating</i>								
Public Service	-	-	-	-	-	-	30,000	30,000
Administrative support	-	35,000	35,000	-	-	-	-	-
<i>Capital outlay</i>								
Capital equipment	1,122,500	98,000	1,220,500	-	-	-	-	-
Capital improvements	-	-	-	9,801,300	-	3,235,200	-	13,036,500
Total expenditures	1,122,500	133,000	1,255,500	9,801,300	-	3,235,200	30,000	13,066,500
Net revenue over/(under) expenditures	27,400	(11,000)	16,400	(9,651,300)	-	(2,690,200)	165,500	(12,176,000)
<b>Other financing sources/(uses)</b>								
Transfer/Advances in	240,000	75,000	315,000	-	-	2,900,000	68,400	2,968,400
Transfers/Advances out	-	-	-	-	-	-	(220,300)	(220,300)
Total other financing sources(uses)	240,000	75,000	315,000	-	-	2,900,000	(151,900)	2,748,100
Net change in fund balance	267,400	64,000	331,400	(9,651,300)	-	209,800	13,600	(9,427,900)
Beginning balance	773,369	336,925	1,110,294	17,618,203	94,201	6,330,754	352,931	24,396,089
Ending balance	\$ 1,040,769	\$ 400,925	\$ 1,441,694	\$ 7,966,903	\$ 94,201	\$ 6,540,554	\$ 366,531	\$ 14,968,189

## FUND SUMMARIES - Capital - Capital Equipment

CAPITAL EQUIPMENT FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Property tax	\$ 857,606	\$ 960,926	\$ 952,078	\$ 962,652	\$ 1,149,900	\$ 1,161,000	\$ 1,173,000	\$ 1,232,000	\$ 1,244,000
Reimbursements/Grants	-	-	39,167	16,043	-	-	-	-	-
Transfers/Advances in:									
General Fund (transfer)	-	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
Total revenues	<u>857,606</u>	<u>1,200,926</u>	<u>1,231,245</u>	<u>1,218,695</u>	<u>1,389,900</u>	<u>1,401,000</u>	<u>1,413,000</u>	<u>1,472,000</u>	<u>1,484,000</u>
<b>Expenditures:</b>									
Capital equipment	<u>1,031,938</u>	<u>742,053</u>	<u>1,204,560</u>	<u>1,147,838</u>	<u>1,122,500</u>	-	-	-	-
Total expenditures	<u>1,031,938</u>	<u>742,053</u>	<u>1,204,560</u>	<u>1,147,838</u>	<u>1,122,500</u>	-	-	-	-
Excess (def) of revenues & transfers in over expenditures & transfers out	(174,332)	458,873	26,685	70,857	267,400	1,401,000	1,413,000	1,472,000	1,484,000
Fund balance at beginning of year	354,212	183,030	656,994	691,940	773,369	1,040,769	2,441,769	3,854,769	5,326,769
Lapsed encumbrances	3,150	15,091	8,261	10,572	-	-	-	-	-
Fund balance at end of year	<u>\$ 183,030</u>	<u>\$ 656,994</u>	<u>\$ 691,940</u>	<u>\$ 773,369</u>	<u>\$ 1,040,769</u>	<u>\$ 2,441,769</u>	<u>\$ 3,854,769</u>	<u>\$ 5,326,769</u>	<u>\$ 6,810,769</u>

TECHNOLOGY FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Cellular tower rental fees	\$ 71,101	\$ 98,519	\$ 166,044	\$ 122,018	\$ 122,000	\$ 122,000	\$ 122,000	\$ 122,000	\$ 122,000
Transfers/Advances in:									
General Fund (transfer)	-	100,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Total revenues	<u>71,101</u>	<u>198,519</u>	<u>241,044</u>	<u>197,018</u>	<u>197,000</u>	<u>197,000</u>	<u>197,000</u>	<u>197,000</u>	<u>197,000</u>
<b>Expenditures:</b>									
Operating	60,192	29,797	70,424	34,859	35,000	35,000	35,800	36,600	37,400
Capital equipment	<u>7,182</u>	<u>100,216</u>	<u>73,295</u>	<u>61,820</u>	<u>98,000</u>	-	-	-	-
Total expenditures	<u>67,374</u>	<u>130,013</u>	<u>143,719</u>	<u>96,679</u>	<u>133,000</u>	<u>35,000</u>	<u>35,800</u>	<u>36,600</u>	<u>37,400</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	3,727	68,506	97,325	100,339	64,000	162,000	161,200	160,400	159,600
Fund balance at beginning of year	67,028	70,755	139,261	236,586	336,925	400,925	562,925	724,125	884,525
Fund balance at end of year	<u>\$ 70,755</u>	<u>\$ 139,261</u>	<u>\$ 236,586</u>	<u>\$ 336,925</u>	<u>\$ 400,925</u>	<u>\$ 562,925</u>	<u>\$ 724,125</u>	<u>\$ 884,525</u>	<u>\$ 1,044,125</u>

## FUND SUMMARIES - Capital - Capital Improvements

BONDED IMPROVEMENT FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Investment earnings	\$ 115,292	\$ 216,453	\$ 398,561	\$ 186,315	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Sale of bonds and notes	9,280,000	9,515,000	5,370,000	15,500,000	-	-	20,253,100	-	19,593,900
Premium on Bonds Issued	-	-	84,106	197,083	-	-	-	-	-
Miscellaneous revenues	919	25,125	-	-	-	-	-	-	-
Reimbursements/Grants	-	81,868	168,330	26,291	-	-	-	-	-
Total revenues	<u>9,396,211</u>	<u>9,838,446</u>	<u>6,020,997</u>	<u>15,909,689</u>	<u>150,000</u>	<u>150,000</u>	<u>20,403,100</u>	<u>150,000</u>	<u>19,743,900</u>
<b>Expenditures:</b>									
Capital improvements	10,794,377	8,745,801	5,575,443	9,826,349	9,801,300	7,948,900	8,241,600	12,011,500	10,846,100
Debt issuance costs	-	-	75,727	197,083	-	-	-	-	-
Total expenditures	<u>10,794,377</u>	<u>8,745,801</u>	<u>5,651,170</u>	<u>10,023,432</u>	<u>9,801,300</u>	<u>7,948,900</u>	<u>8,241,600</u>	<u>12,011,500</u>	<u>10,846,100</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(1,398,166)	1,092,645	369,827	5,886,257	(9,651,300)	(7,798,900)	12,161,500	(11,861,500)	8,897,800
Fund balance at beginning of year	10,078,673	9,140,066	10,821,394	11,721,026	17,618,203	7,966,903	168,003	12,329,503	468,003
Lapsed encumbrances	459,559	588,683	529,805	10,920	-	-	-	-	-
Fund balance at end of year	<u>\$ 9,140,066</u>	<u>\$ 10,821,394</u>	<u>\$ 11,721,026</u>	<u>\$ 17,618,203</u>	<u>\$ 7,966,903</u>	<u>\$ 168,003</u>	<u>\$ 12,329,503</u>	<u>\$ 468,003</u>	<u>\$ 9,365,803</u>

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

## FUND SUMMARIES - Capital - Capital Improvements

INFRASTRUCTURE IMPROVEMENT FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Reimbursements/Grants	\$ 235,160	\$ 1,800,761	\$ 671,666	\$ 1,173,221	\$ 545,000	\$ 4,914,300	\$ 3,462,300	\$ 827,200	\$ 429,600
Transfers/Advances in:									
General Fund (transfer)	3,750,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Capital Asset Management Fund (transfer)	2,000,000	2,500,000	2,000,000	2,000,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000
Total revenues	<u>5,985,160</u>	<u>5,550,761</u>	<u>3,921,666</u>	<u>4,423,221</u>	<u>3,445,000</u>	<u>7,814,300</u>	<u>6,362,300</u>	<u>3,727,200</u>	<u>3,329,600</u>
<b>Expenditures:</b>									
Capital improvements	<u>4,322,603</u>	<u>7,058,972</u>	<u>3,618,618</u>	<u>3,490,170</u>	<u>3,235,200</u>	<u>8,720,700</u>	<u>5,116,300</u>	<u>2,884,300</u>	<u>3,363,100</u>
Total expenditures	<u>4,322,603</u>	<u>7,058,972</u>	<u>3,618,618</u>	<u>3,490,170</u>	<u>3,235,200</u>	<u>8,720,700</u>	<u>5,116,300</u>	<u>2,884,300</u>	<u>3,363,100</u>
Excess (def) of revenues & transfer in over expenditures & transfers out	1,662,557	(1,508,211)	303,048	933,051	209,800	(906,400)	1,246,000	842,900	(33,500)
Fund balance at beginning of year	4,108,109	5,786,909	4,544,281	5,174,352	6,330,754	6,540,554	5,634,154	6,880,154	7,723,054
Lapsed encumbrances	16,243	265,583	327,023	223,351	-	-	-	-	-
Fund balance at end of year	<u>\$ 5,786,909</u>	<u>\$ 4,544,281</u>	<u>\$ 5,174,352</u>	<u>\$ 6,330,754</u>	<u>\$ 6,540,554</u>	<u>\$ 5,634,154</u>	<u>\$ 6,880,154</u>	<u>\$ 7,723,054</u>	<u>\$ 7,689,554</u>
COMMUNITY FIBER OPTIC FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
School, Library, City annual payments	\$ 195,516	\$ 195,516	\$ 195,515	\$ 195,516	\$ 195,500	\$ 195,500	\$ 195,500	\$ 195,500	\$ 195,500
Transfers/Advances in:									
General Fund (transfer)	68,400	68,400	68,400	68,400	68,400	68,400	68,400	68,400	68,400
Total revenues	<u>263,916</u>	<u>263,916</u>	<u>263,915</u>	<u>263,916</u>	<u>263,900</u>	<u>263,900</u>	<u>263,900</u>	<u>263,900</u>	<u>263,900</u>
<b>Expenditures:</b>									
Repairs and maintenance	-	21,196	133,331	34,608	30,000	30,000	30,000	30,000	30,000
Capital improvements	1,261	18,449	-	1,446	-	-	-	-	-
Transfers/Advances out									
General Bond Retirement Fund (transfer)	120,298	120,298	120,298	120,298	120,300	120,300	120,300	120,300	120,300
General Fund (repay advance)	125,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total expenditures	<u>246,559</u>	<u>259,943</u>	<u>353,629</u>	<u>256,352</u>	<u>250,300</u>	<u>250,300</u>	<u>250,300</u>	<u>250,300</u>	<u>250,300</u>
Excess (def) of revenues & transfer in over expenditures & transfers out	17,357	3,973	(89,714)	7,564	13,600	13,600	13,600	13,600	13,600
Fund balance at beginning of year	344,478	419,785	423,758	345,367	352,931	366,531	380,131	393,731	407,331
Lapsed encumbrances	57,950	-	11,323	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 419,785</u>	<u>\$ 423,758</u>	<u>\$ 345,367</u>	<u>\$ 352,931</u>	<u>\$ 366,531</u>	<u>\$ 380,131</u>	<u>\$ 393,731</u>	<u>\$ 407,331</u>	<u>\$ 420,931</u>
Balance of amount due to the General Fund	\$ 1,875,000	\$ 1,775,000	\$ 1,675,000	\$ 1,575,000	\$ 1,475,000	\$ 1,375,000	\$ 1,275,000	\$ 1,175,000	\$ 1,075,000
Outstanding debt balance (including interest)	\$ 962,402	\$ 842,104	\$ 721,806	\$ 601,508	\$ 481,208	\$ 360,908	\$ 240,608	\$ 120,300	\$ -



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

### ***DEBT and CAPITAL ASSET MANAGEMENT***

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

#### **General Bond Retirement Fund**

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

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

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

### ***TAX INCREMENT FINANCING (TIF)***

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

#### **Horizon Tax Incentive Fund**

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

#### **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).

#### **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).

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

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

#### **Riverside North TIF Fund**

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



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

### **Riverside South TIF Fund**

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

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

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

### **Tremont Road TIF Fund**

Established by Ordinance 81-2015, this fund was established to capture any incremental increases in value for the redevelopment of various parcels on Tremont Road and adjacent streets. The redevelopment began in 2005, and reimbursements to the City are scheduled to begin in 2019. This TIF is set to expire in tax year 2046 (final settlement in 2047).

### **Arlington Centre TIF Fund**

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

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

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

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

Established by Ordinance 42-2019, this fund was established to capture any incremental increases in value for the redevelopment of several parcels of real property located on the north side of West Lane Avenue, between Chester Road and Westmont Boulevard. This TIF will have two different inception dates based on the development of the parcels included in the TIF. The first portion, which currently includes a hotel, is set to begin in tax year 2020 and expire in 2049 (final settlement in 2050). The second portion is expected to begin in 2021 or 2022.

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

## 2021 ADOPTED SUMMARY PRESENTATION

	General Bond Retirement <u>Fund</u>	Capital Asset Management <u>Fund</u>	Total Debt and Capital Asset Management	Horizon TIF <u>Fund</u>	Kingsdale West TIF <u>Fund</u>	Kingsdale Core TIF <u>Fund</u>
<b>Revenues:</b>						
Income tax	\$ -	\$ 8,658,500	\$ 8,658,500	\$ -	\$ -	\$ -
Other revenue	-	-	-	430,500	51,500	1,202,200
Total revenues	-	8,658,500	8,658,500	430,500	51,500	1,202,200
<b>Expenditures:</b>						
<i>Operating</i>						
Administrative support	10,200	-	10,200	15,000	1,000	742,600
<i>Capital Outlay</i>						
Capital improvements	-	-	-	-	-	-
<i>Debt service</i>						
Debt payments	8,588,800	-	8,588,800	-	-	-
Total expenditures	8,599,000	-	8,599,000	15,000	1,000	742,600
Net revenue over/(under) expenditures	(8,599,000)	8,658,500	59,500	415,500	50,500	459,600
<b>Other financing sources/(uses)</b>						
Transfer/Advances in	7,873,700	-	7,873,700	-	-	-
Transfers/Advances out	-	(8,210,600)	(8,210,600)	(375,000)	-	(269,300)
Total other financing sources(uses)	7,873,700	(8,210,600)	(336,900)	(375,000)	-	(269,300)
Net change in fund balance	(725,300)	447,900	(277,400)	40,500	50,500	190,300
Beginning balance	1,736,969	12,346,019	14,082,988	339,450	286,822	361,236
Ending balance	\$ 1,011,669	\$ 12,793,919	\$ 13,805,588	\$ 379,950	\$ 337,322	\$ 551,536

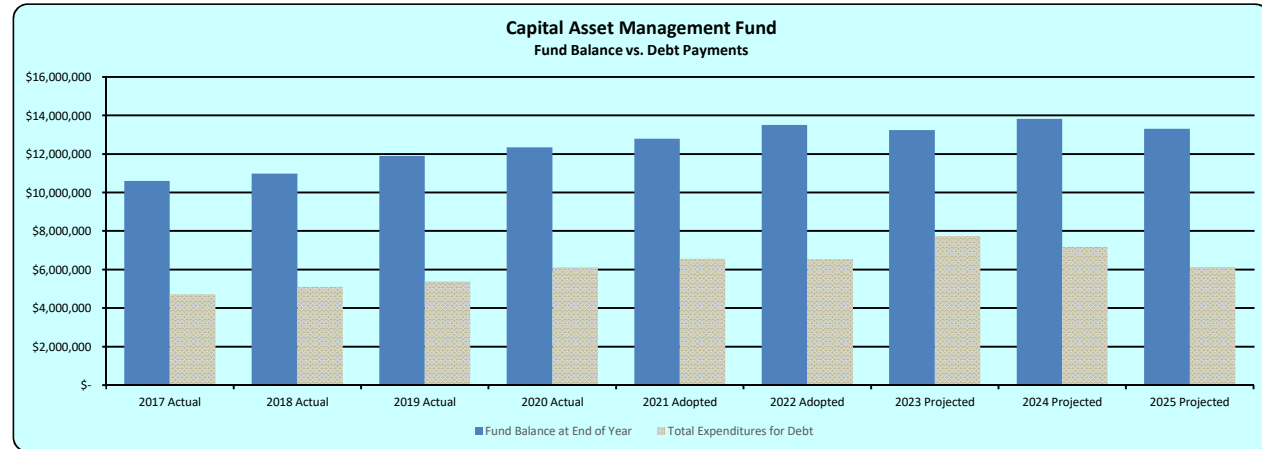
Arlington Crossing TIF Fund	Lane Ave TIF Fund	Riverside North TIF Fund	Riverside South TIF Fund	Lane Ave Mixed Use TIF Fund	Tremont Road TIF Fund	Arlington Centre TIF Fund	W Lane TIF Fund	Lane Ave II TIF Fund	Total Tax Increment Financing
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155,600	132,800	1,600	29,800	1,180,700	37,800	38,900	11,000	-	3,272,400
155,600	132,800	1,600	29,800	1,180,700	37,800	38,900	11,000	-	3,272,400
6,000	2,000	100	500	590,400	600	700	500	19,000	1,378,400
-	100,000	-	-	165,000	-	-	-	-	265,000
-	-	-	-	-	-	-	-	-	-
6,000	102,000	100	500	755,400	600	700	500	19,000	1,643,400
149,600	30,800	1,500	29,300	425,300	37,200	38,200	10,500	(19,000)	1,629,000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	(433,000)	(35,000)	-	(10,000)	-	(1,122,300)
-	-	-	-	(433,000)	(35,000)	-	(10,000)	-	(1,122,300)
149,600	30,800	1,500	29,300	(7,700)	2,200	38,200	500	(19,000)	506,700
904,758	71,906	13,324	99,097	599,238	15,242	54,382	6,970	110,720	2,863,145
\$ 1,054,358	\$ 102,706	\$ 14,824	\$ 128,397	\$ 591,538	\$ 17,442	\$ 92,582	\$ 7,470	\$ 91,720	\$ 3,369,845

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

GENERAL BOND RETIREMENT FUND									
	2017	2018	2019	2020	2021	2022	2023	2024	2025
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
<b>Revenues:</b>									
Property tax	\$ 857,607	\$ 480,407	\$ 380,755	\$ 384,962	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	94,142	89,402	1,025	296	-	-	50,800	50,300	54,700
Premium on Bonds Issued	457,855	483,931	503,719	961,269	-	-	-	-	-
Proceeds from bonds refunded	-	-	-	14,034,260	-	-	-	-	-
Premium on bonds refunded	-	-	-	759,754	-	-	-	-	-
Sale of bonds and notes	-	-	1,781,000	-	-	-	-	-	-
Transfers/Advances in:									
Capital Asset Management Fund (current)	4,722,700	5,107,875	5,391,034	6,109,784	6,560,600	6,540,900	6,484,300	5,910,300	5,868,300
Capital Asset Management Fund (proposed)	-	-	-	-	-	-	1,263,600	1,263,600	2,642,200
EMS Billing Fund	433,099	438,082	436,209	432,960	432,400	434,900	431,100	435,600	436,300
Water Surcharge Fund	87,856	87,774	87,684	87,957	87,900	87,800	87,900	88,000	87,900
Sanitary Sewer Surcharge Fund	7,507	7,500	7,493	7,516	7,600	7,500	7,600	7,600	7,600
Stormwater Management Fund	243,280	62,534	62,468	62,665	62,600	62,500	62,700	62,700	62,600
Lane Avenue Mixed Use TIF Fund	363,231	364,431	360,531	354,184	333,000	332,000	335,000	333,000	331,000
Kingsdale Core TIF Fund	269,382	269,131	268,850	269,694	269,300	269,000	269,600	269,600	269,400
Lane Avenue II TIF Fund	-	-	-	-	-	-	886,200	913,400	911,600
Community Fiber Optic Fund	120,298	120,298	120,298	120,298	120,300	120,300	120,300	120,300	120,300
Total revenues	<u>7,656,957</u>	<u>7,511,365</u>	<u>9,401,066</u>	<u>23,585,599</u>	<u>7,873,700</u>	<u>7,854,900</u>	<u>9,999,100</u>	<u>9,454,400</u>	<u>10,791,900</u>
<b>Expenditures:</b>									
Payment to bond escrow agent	-	-	-	14,781,510	-	-	-	-	-
Debt service payments - current debt	7,501,749	6,981,124	7,888,064	9,444,204	8,588,800	8,516,900	8,735,500	8,190,800	8,149,700
Debt service payments - proposed debt	-	-	-	-	-	-	1,263,600	1,263,600	2,642,200
Debt issuance costs	211,736	152,229	-	-	-	-	-	-	-
Property tax collection fees	11,369	6,230	6,610	5,305	10,200	10,400	10,600	10,800	11,000
Proposed new debt from CIP plan	-	-	-	-	-	-	-	-	-
Total expenditures	<u>7,724,854</u>	<u>7,139,583</u>	<u>7,894,674</u>	<u>24,231,019</u>	<u>8,599,000</u>	<u>8,527,300</u>	<u>10,009,700</u>	<u>9,465,200</u>	<u>10,802,900</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(67,897)	371,782	1,506,392	(645,420)	(725,300)	(672,400)	(10,600)	(10,800)	(11,000)
Fund balance at beginning of year	572,112	504,215	875,997	2,382,389	1,736,969	1,011,669	339,269	328,669	317,869
Fund balance at end of year	<u>\$ 504,215</u>	<u>\$ 875,997</u>	<u>\$ 2,382,389</u>	<u>\$ 1,736,969</u>	<u>\$ 1,011,669</u>	<u>\$ 339,269</u>	<u>\$ 328,669</u>	<u>\$ 317,869</u>	<u>\$ 306,869</u>

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

CAPITAL ASSET MANAGEMENT FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Income tax	\$ 7,313,595	\$ 7,985,328	\$ 8,306,860	\$ 8,564,805	\$ 8,658,500	\$ 8,896,600	\$ 9,141,300	\$ 9,392,700	\$ 9,651,000
Total revenues	<u>7,313,595</u>	<u>7,985,328</u>	<u>8,306,860</u>	<u>8,564,805</u>	<u>8,658,500</u>	<u>8,896,600</u>	<u>9,141,300</u>	<u>9,392,700</u>	<u>9,651,000</u>
<b>Expenditures:</b>									
Bond Retirement Fund (transfer)	4,722,700	5,107,875	5,391,034	6,109,784	6,560,600	6,540,900	6,484,300	5,910,300	5,868,300
Bond Retirement Fund - proposed (transfer)	-	-	-	-	-	-	1,263,600	1,263,600	2,642,200
Infrastructure Fund (transfer)	<u>2,000,000</u>	<u>2,500,000</u>	<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>1,650,000</u>	<u>1,650,000</u>
Total expenditures	<u>6,722,700</u>	<u>7,607,875</u>	<u>7,391,034</u>	<u>8,109,784</u>	<u>8,210,600</u>	<u>8,190,900</u>	<u>9,397,900</u>	<u>8,823,900</u>	<u>10,160,500</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	590,895	377,453	915,826	455,021	447,900	705,700	(256,600)	568,800	(509,500)
Fund balance at beginning of year	10,006,824	10,597,719	10,975,172	11,890,998	12,346,019	12,793,919	13,499,619	13,243,019	13,811,819
Fund balance at end of year	<u>\$ 10,597,719</u>	<u>\$ 10,975,172</u>	<u>\$ 11,890,998</u>	<u>\$ 12,346,019</u>	<u>\$ 12,793,919</u>	<u>\$ 13,499,619</u>	<u>\$ 13,243,019</u>	<u>\$ 13,811,819</u>	<u>\$ 13,302,319</u>
Debt coverage	3.67	3.64	3.58	3.35	3.20	3.32	2.92	3.16	2.76



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

HORIZON TAX INCENTIVE FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Payment in lieu of taxes	\$ 352,757	\$ 354,132	\$ 346,423	\$ 438,659	\$ 430,500	\$ 434,800	\$ 439,100	\$ 443,500	\$ 447,900
Transfers/Advances out:									
General Fund (advance)	-	-	1,200,000	-	-	-	-	-	-
Total revenues	<u>352,757</u>	<u>354,132</u>	<u>1,546,423</u>	<u>438,659</u>	<u>430,500</u>	<u>434,800</u>	<u>439,100</u>	<u>443,500</u>	<u>447,900</u>
<b>Expenditures:</b>									
TIF expenses	10,106	8,370	6,633	12,276	15,000	15,300	15,600	16,000	16,400
Capital improvements	-	-	3,365,807	-	-	-	-	-	-
Transfers/Advances out:									
General Fund (repay advance)	-	-	-	375,000	375,000	350,000	100,000	-	-
Total expenditures	<u>10,106</u>	<u>8,370</u>	<u>3,372,440</u>	<u>387,276</u>	<u>390,000</u>	<u>365,300</u>	<u>115,600</u>	<u>16,000</u>	<u>16,400</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	342,651	345,762	(1,826,017)	51,383	40,500	69,500	323,500	427,500	431,500
Fund balance at beginning of year	1,425,671	1,768,322	2,114,084	288,067	339,450	379,950	449,450	772,950	1,200,450
Fund balance at end of year	<u>\$ 1,768,322</u>	<u>\$ 2,114,084</u>	<u>\$ 288,067</u>	<u>\$ 339,450</u>	<u>\$ 379,950</u>	<u>\$ 449,450</u>	<u>\$ 772,950</u>	<u>\$ 1,200,450</u>	<u>\$ 1,631,950</u>
Balance of amount due to the General Fund	\$ -	\$ -	\$ 1,200,000	\$ 825,000	\$ 450,000	\$ 100,000	\$ -	\$ -	\$ -

KINGSDALE WEST TIF FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Payment in lieu of taxes	\$ 42,988	\$ 44,041	\$ 43,943	\$ 44,298	\$ 51,500	\$ 52,000	\$ 52,500	\$ 53,000	\$ 53,500
Total revenues	<u>42,988</u>	<u>44,041</u>	<u>43,943</u>	<u>44,298</u>	<u>51,500</u>	<u>52,000</u>	<u>52,500</u>	<u>53,000</u>	<u>53,500</u>
<b>Expenditures:</b>									
TIF expenses	489	497	496	478	1,000	1,000	1,000	1,000	1,000
Total expenditures	<u>489</u>	<u>497</u>	<u>496</u>	<u>478</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	42,499	43,544	43,447	43,820	50,500	51,000	51,500	52,000	52,500
Fund balance at beginning of year	113,512	156,011	199,555	243,002	286,822	337,322	388,322	439,822	491,822
Fund balance at end of year	<u>\$ 156,011</u>	<u>\$ 199,555</u>	<u>\$ 243,002</u>	<u>\$ 286,822</u>	<u>\$ 337,322</u>	<u>\$ 388,322</u>	<u>\$ 439,822</u>	<u>\$ 491,822</u>	<u>\$ 544,322</u>

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

KINGSDALE CORE TIF FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Payments in lieu of taxes	\$ 492,417	\$ 525,109	\$ 1,374,422	\$ 1,307,338	\$ 1,202,200	\$ 1,214,200	\$ 1,226,300	\$ 1,238,600	\$ 1,251,000
Total revenues	<u>492,417</u>	<u>525,109</u>	<u>1,374,422</u>	<u>1,307,338</u>	<u>1,202,200</u>	<u>1,214,200</u>	<u>1,226,300</u>	<u>1,238,600</u>	<u>1,251,000</u>
<b>Expenditures:</b>									
TIF expenses	257,817	285,521	744,880	719,022	742,600	759,300	776,400	793,900	811,800
Transfers/Advances out:									
General Bond Retirement Fund (transfer)	269,382	269,131	268,850	269,694	269,300	269,000	269,600	269,600	269,400
General Fund (repay advance)	200,000	100,000	200,000	309,000	-	100,000	109,000	-	-
Total expenditures	<u>727,199</u>	<u>654,652</u>	<u>1,213,730</u>	<u>1,297,716</u>	<u>1,011,900</u>	<u>1,128,300</u>	<u>1,155,000</u>	<u>1,063,500</u>	<u>1,081,200</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(234,782)	(129,543)	160,692	9,622	190,300	85,900	71,300	175,100	169,800
Fund balance at beginning of year	555,247	320,465	190,922	351,614	361,236	551,536	637,436	708,736	883,836
Fund balance at end of year	<u>\$ 320,465</u>	<u>\$ 190,922</u>	<u>\$ 351,614</u>	<u>\$ 361,236</u>	<u>\$ 551,536</u>	<u>\$ 637,436</u>	<u>\$ 708,736</u>	<u>\$ 883,836</u>	<u>\$ 1,053,636</u>
<i>Balance of amount due to the General Fund</i>	\$ 818,000	\$ 718,000	\$ 518,000	\$ 209,000	\$ 209,000	\$ 109,000	\$ -	\$ -	\$ -
<i>Outstanding debt balance (including interest)</i>	\$ 4,578,475	\$ 4,309,344	\$ 4,040,494	\$ 3,770,800	\$ 3,501,500	\$ 3,232,500	\$ 2,962,900	\$ 2,693,300	\$ 2,423,900
<i>** Debt matures in 2034</i>									

ARLINGTON CROSSING TIF FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Payments in lieu of taxes	\$ 163,109	\$ 152,532	\$ 145,625	\$ 148,465	\$ 155,600	\$ 157,200	\$ 158,800	\$ 160,400	\$ 162,000
Total revenues	<u>163,109</u>	<u>152,532</u>	<u>145,625</u>	<u>148,465</u>	<u>155,600</u>	<u>157,200</u>	<u>158,800</u>	<u>160,400</u>	<u>162,000</u>
<b>Expenditures:</b>									
TIF expenses	3,495	2,463	2,192	2,339	6,000	6,100	6,200	6,300	6,400
Total expenditures	<u>3,495</u>	<u>2,463</u>	<u>2,192</u>	<u>2,339</u>	<u>6,000</u>	<u>6,100</u>	<u>6,200</u>	<u>6,300</u>	<u>6,400</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	159,614	150,069	143,433	146,126	149,600	151,100	152,600	154,100	155,600
Fund balance at beginning of year	305,516	465,130	615,199	758,632	904,758	1,054,358	1,205,458	1,358,058	1,512,158
Fund balance at end of year	<u>\$ 465,130</u>	<u>\$ 615,199</u>	<u>\$ 758,632</u>	<u>\$ 904,758</u>	<u>\$ 1,054,358</u>	<u>\$ 1,205,458</u>	<u>\$ 1,358,058</u>	<u>\$ 1,512,158</u>	<u>\$ 1,667,758</u>

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

LANE AVENUE TIF FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Payments in lieu of taxes	\$ 71,928	\$ 116,788	\$ 110,661	\$ 112,180	\$ 132,800	\$ 134,100	\$ 135,400	\$ 136,800	\$ 138,200
Transfers/Advances in:									
General Fund (advance)	-	-	100,000	-	-	-	-	-	-
Total revenues	<u>71,928</u>	<u>116,788</u>	<u>210,661</u>	<u>112,180</u>	<u>132,800</u>	<u>134,100</u>	<u>135,400</u>	<u>136,800</u>	<u>138,200</u>
<b>Expenditures:</b>									
TIF expenses	814	1,973	1,249	1,210	2,000	2,000	2,000	2,000	2,000
Capital improvements	-	-	575,000	-	100,000	-	152,000	152,000	152,000
Transfers/Advances out:									
General Fund	-	-	-	50,000	-	50,000	-	-	-
Total expenditures	<u>814</u>	<u>1,973</u>	<u>576,249</u>	<u>51,210</u>	<u>102,000</u>	<u>52,000</u>	<u>154,000</u>	<u>154,000</u>	<u>154,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	71,114	114,815	(365,588)	60,970	30,800	82,100	(18,600)	(17,200)	(15,800)
Fund balance at beginning of year	190,595	261,709	376,524	10,936	71,906	102,706	184,806	166,206	149,006
Fund balance at end of year	<u>\$ 261,709</u>	<u>\$ 376,524</u>	<u>\$ 10,936</u>	<u>\$ 71,906</u>	<u>\$ 102,706</u>	<u>\$ 184,806</u>	<u>\$ 166,206</u>	<u>\$ 149,006</u>	<u>\$ 133,206</u>
Balance of amount due to the General Fund	\$ -	\$ -	\$ 100,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -

RIVERSIDE NORTH TIF FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Payments in lieu of taxes	\$ 1,527	\$ 1,457	\$ 1,452	\$ 1,465	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
Total revenues	<u>1,527</u>	<u>1,457</u>	<u>1,452</u>	<u>1,465</u>	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>
<b>Expenditures:</b>									
TIF expenses	17	16	16	16	100	100	100	100	100
Total expenditures	<u>17</u>	<u>16</u>	<u>16</u>	<u>16</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	1,510	1,441	1,436	1,449	1,500	1,500	1,500	1,500	1,500
Fund balance at beginning of year	7,488	8,998	10,439	11,875	13,324	14,824	16,324	17,824	19,324
Fund balance at end of year	<u>\$ 8,998</u>	<u>\$ 10,439</u>	<u>\$ 11,875</u>	<u>\$ 13,324</u>	<u>\$ 14,824</u>	<u>\$ 16,324</u>	<u>\$ 17,824</u>	<u>\$ 19,324</u>	<u>\$ 20,824</u>



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

RIVERSIDE SOUTH TIF FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Payments in lieu of taxes	\$ 16,731	\$ 22,114	\$ 22,051	\$ 22,228	\$ 29,800	\$ 30,100	\$ 30,400	\$ 30,700	\$ 31,000
Total revenues	<u>16,731</u>	<u>22,114</u>	<u>22,051</u>	<u>22,228</u>	<u>29,800</u>	<u>30,100</u>	<u>30,400</u>	<u>30,700</u>	<u>31,000</u>
<b>Expenditures:</b>									
TIF expenses	189	250	249	240	500	500	500	500	500
Total expenditures	<u>189</u>	<u>250</u>	<u>249</u>	<u>240</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	16,542	21,864	21,802	21,988	29,300	29,600	29,900	30,200	30,500
Fund balance at beginning of year	16,901	33,443	55,307	77,109	99,097	128,397	157,997	187,897	218,097
Fund balance at end of year	<u>\$ 33,443</u>	<u>\$ 55,307</u>	<u>\$ 77,109</u>	<u>\$ 99,097</u>	<u>\$ 128,397</u>	<u>\$ 157,997</u>	<u>\$ 187,897</u>	<u>\$ 218,097</u>	<u>\$ 248,597</u>

LANE AVENUE MIXED USE TIF FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Payments in lieu of taxes	\$ 484,226	\$ 958,754	\$ 950,375	\$ 790,745	\$ 1,180,700	\$ 1,192,500	\$ 1,204,400	\$ 1,216,400	\$ 1,228,600
Transfers/Advances in:									
General Fund (advance)	-	-	360,000	-	-	-	-	-	-
Total revenues	<u>484,226</u>	<u>958,754</u>	<u>1,310,375</u>	<u>790,745</u>	<u>1,180,700</u>	<u>1,192,500</u>	<u>1,204,400</u>	<u>1,216,400</u>	<u>1,228,600</u>
<b>Expenditures:</b>									
TIF expenses	197,295	429,108	425,433	365,876	590,400	596,300	602,200	608,200	614,300
Capital improvements:	-	-	1,163,233	58,431	165,000	-	281,500	281,500	281,500
Transfers/Advances out									
General Bond Retirement Fund	363,231	364,431	360,531	354,184	333,000	332,000	335,000	333,000	331,000
General Fund (repay advance)	-	-	-	60,000	100,000	100,000	100,000	-	-
Total expenditures	<u>560,526</u>	<u>793,539</u>	<u>1,949,197</u>	<u>838,491</u>	<u>1,188,400</u>	<u>1,028,300</u>	<u>1,318,700</u>	<u>1,222,700</u>	<u>1,226,800</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(76,300)	165,215	(638,822)	(47,746)	(7,700)	164,200	(114,300)	(6,300)	1,800
Fund balance at beginning of year	1,196,891	1,120,591	1,285,806	646,984	599,238	591,538	755,738	641,438	635,138
Fund balance at end of year	<u>\$ 1,120,591</u>	<u>\$ 1,285,806</u>	<u>\$ 646,984</u>	<u>\$ 599,238</u>	<u>\$ 591,538</u>	<u>\$ 755,738</u>	<u>\$ 641,438</u>	<u>\$ 635,138</u>	<u>\$ 636,938</u>
Balance of amount due to the General Fund	\$ -	\$ -	\$ 360,000	\$ 300,000	\$ 200,000	\$ 100,000	\$ -	\$ -	\$ -
Outstanding debt balance (including interest)	\$ 9,057,562	\$ 8,693,131	\$ 8,332,600	\$ 7,306,950	\$ 6,973,950	\$ 6,641,950	\$ 6,306,950	\$ 5,973,950	\$ 5,642,950

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

TREMONT ROAD TIF FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Payments in lieu of taxes	\$ -	\$ -	\$ 56,772	\$ 34,394	\$ 37,800	\$ 38,200	\$ 38,600	\$ 39,000	\$ 39,400
Total revenues	<u>-</u>	<u>-</u>	<u>56,772</u>	<u>34,394</u>	<u>37,800</u>	<u>38,200</u>	<u>38,600</u>	<u>39,000</u>	<u>39,400</u>
<b>Expenditures:</b>									
TIF expenses	-	-	641	371	600	600	600	600	600
Transfers/Advances out									
General Fund (repay advance)	-	-	40,000	40,000	35,000	35,100	35,500	35,500	35,500
Total expenditures	<u>-</u>	<u>-</u>	<u>40,641</u>	<u>40,371</u>	<u>35,600</u>	<u>35,700</u>	<u>36,100</u>	<u>36,100</u>	<u>36,100</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	-	-	16,131	(5,977)	2,200	2,500	2,500	2,900	3,300
Fund balance at beginning of year	5,088	5,088	5,088	21,219	15,242	17,442	19,942	22,442	25,342
Fund balance at end of year	<u>\$ 5,088</u>	<u>\$ 5,088</u>	<u>\$ 21,219</u>	<u>\$ 15,242</u>	<u>\$ 17,442</u>	<u>\$ 19,942</u>	<u>\$ 22,442</u>	<u>\$ 25,342</u>	<u>\$ 28,642</u>
Balance of amount due to the General Fund	\$ 291,135	\$ 291,135	\$ 251,135	\$ 211,135	\$ 176,135	\$ 141,035	\$ 105,535	\$ 70,035	\$ 34,535

ARLINGTON CENTRE TIF FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Payments in lieu of taxes	\$ -	\$ 24,164	\$ 12,048	\$ 24,883	\$ 38,900	\$ 27,000	\$ 27,300	\$ 27,600	\$ 27,900
Total revenues	<u>-</u>	<u>24,164</u>	<u>12,048</u>	<u>24,883</u>	<u>38,900</u>	<u>27,000</u>	<u>27,300</u>	<u>27,600</u>	<u>27,900</u>
<b>Expenditures:</b>									
TIF expenses	-	274	136	1,484	700	700	700	700	700
Transfers/Advances out:									
General Fund (repay advance)	-	5,000	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>5,274</u>	<u>136</u>	<u>1,484</u>	<u>700</u>	<u>700</u>	<u>700</u>	<u>700</u>	<u>700</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	-	18,890	11,912	23,399	38,200	26,300	26,600	26,900	27,200
Fund balance at beginning of year	181	181	19,071	30,983	54,382	92,582	118,882	145,482	172,382
Fund balance at end of year	<u>\$ 181</u>	<u>\$ 19,071</u>	<u>\$ 30,983</u>	<u>\$ 54,382</u>	<u>\$ 92,582</u>	<u>\$ 118,882</u>	<u>\$ 145,482</u>	<u>\$ 172,382</u>	<u>\$ 199,582</u>
Balance of amount due to the General Fund	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

WEST LANE - NORTHWEST TIF FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ 7,046	\$ 11,000	\$ 11,100	\$ 11,200	\$ 11,300	\$ 11,400
Advances in from General Fund	-	218,200	-	-	-	-	-	-	-
Total revenues	-	218,200	-	7,046	11,000	11,100	11,200	11,300	11,400
<b>Expenditures:</b>									
TIF expenses	-	218,200	-	76	500	500	500	500	500
Transfers/Advances out									
General Fund	-	-	-	-	10,000	10,000	10,000	10,000	10,000
Total expenditures	-	218,200	-	76	10,500	10,500	10,500	10,500	10,500
Excess (def) of revenues & transfers in over expenditures & transfers out	-	-	-	6,970	500	600	700	800	900
Fund balance at beginning of year	-	-	-	-	6,970	7,470	8,070	8,770	9,570
Fund balance at end of year	-	-	-	6,970	7,470	8,070	8,770	9,570	10,470
Balance of amount due to the General Fund	\$ -	\$ 218,200	\$ 218,200	\$ 218,200	\$ 208,200	\$ 198,200	\$ 188,200	\$ 178,200	\$ 168,200

LANE AVENUE II TIF FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355,000	\$ 1,006,200	\$ 1,006,200	\$ 1,006,200
Premium on Bonds Issued	-	-	582,314	-	-	-	-	-	-
Sale of bonds and notes	-	-	18,559,000	-	-	-	-	-	-
Total revenues	-	-	19,141,314	-	-	355,000	1,006,200	1,006,200	1,006,200
<b>Expenditures:</b>									
TIF expenses	-	-	18,441,760	6,020	19,000	166,800	176,100	176,100	176,100
Bond issuance costs	-	-	582,814	-	-	-	-	-	-
Transfers/Advances out									
General Bond Retirement Fund	-	-	-	-	-	-	886,200	913,400	911,600
Total expenditures	-	-	19,024,574	6,020	19,000	166,800	1,062,300	1,089,500	1,087,700
Excess (def) of revenues & transfers in over expenditures & transfers out	-	-	116,740	(6,020)	(19,000)	188,200	(56,100)	(83,300)	(81,500)
Fund balance at beginning of year	-	-	-	116,740	110,720	91,720	279,920	223,820	140,520
Fund balance at end of year	-	-	116,740	110,720	91,720	279,920	223,820	140,520	59,020
Outstanding debt balance (including interest)	\$ -	\$ -	\$ 30,487,300	\$ 30,487,300	\$ 30,487,300	\$ 30,487,300	\$ 29,601,100	\$ 28,687,700	\$ 27,776,100
** Debt matures in 2052									

## **FUND SUMMARIES – Internal Service**

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

### **Employee Benefit Fund**

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

### **BWC Administration Fund**

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

## FUND SUMMARIES - Internal Service

EMPLOYEE BENEFIT FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Health care premiums (Employee & City)	\$ 3,157,243	\$ 3,240,408	\$ 2,912,963	\$ 3,154,266	\$ 3,381,500	\$ 3,618,000	\$ 3,871,000	\$ 4,142,000	\$ 4,432,000
Dental premiums	178,812	180,417	182,051	185,134	210,000	210,000	210,000	210,000	210,000
Other reimbursements	34,960	115,225	102,892	196,752	106,000	109,000	112,000	115,000	118,000
Total revenues	<u>3,371,015</u>	<u>3,536,050</u>	<u>3,197,906</u>	<u>3,536,152</u>	<u>3,697,500</u>	<u>3,937,000</u>	<u>4,193,000</u>	<u>4,467,000</u>	<u>4,760,000</u>
<b>Expenditures:</b>									
Health care payments	2,329,958	2,460,551	2,985,316	2,195,683	2,832,200	3,030,500	3,242,600	3,469,600	3,712,500
Dental insurance payments	183,705	178,760	166,001	158,974	187,700	191,900	196,200	200,600	205,100
Disability payments									
Administrative fees	636,947	659,261	740,756	769,014	766,900	784,200	801,800	819,800	838,200
Total expenditures	<u>3,150,610</u>	<u>3,298,572</u>	<u>3,892,073</u>	<u>3,123,671</u>	<u>3,786,800</u>	<u>4,006,600</u>	<u>4,240,600</u>	<u>4,490,000</u>	<u>4,755,800</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	220,405	237,478	(694,167)	412,481	(89,300)	(69,600)	(47,600)	(23,000)	4,200
Fund balance at beginning of year	2,012,814	2,243,203	2,496,797	1,828,351	2,270,872	2,181,572	2,111,972	2,064,372	2,041,372
Lapsed encumbrances	9,984	16,116	25,721	30,040	-	-	-	-	-
Fund balance at end of year	<u>\$ 2,243,203</u>	<u>\$ 2,496,797</u>	<u>\$ 1,828,351</u>	<u>\$ 2,270,872</u>	<u>\$ 2,181,572</u>	<u>\$ 2,111,972</u>	<u>\$ 2,064,372</u>	<u>\$ 2,041,372</u>	<u>\$ 2,045,572</u>

BWC ADMINISTRATION FUND									
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>	2023 <u>Projected</u>	2024 <u>Projected</u>	2025 <u>Projected</u>
<b>Revenues:</b>									
Workers compensation premiums	\$ 261,673	\$ 268,172	\$ 278,186	\$ 282,219	\$ 304,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000
Reimbursements	987	981	-	-	-	-	-	-	-
Total revenues	<u>262,660</u>	<u>269,153</u>	<u>278,186</u>	<u>282,219</u>	<u>304,000</u>	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>
<b>Expenditures:</b>									
Workers compensation claims	79,015	76,692	52,871	66,588	100,000	100,000	100,000	100,000	100,000
Administrative fees	91,152	97,183	122,261	111,436	180,000	184,000	188,000	192,000	196,000
Total expenditures	<u>170,167</u>	<u>173,875</u>	<u>175,132</u>	<u>178,024</u>	<u>280,000</u>	<u>284,000</u>	<u>288,000</u>	<u>292,000</u>	<u>296,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	92,493	95,278	103,054	104,195	24,000	26,000	22,000	18,000	14,000
Fund balance at beginning of year	488,102	580,595	675,873	788,376	898,227	922,227	948,227	970,227	988,227
Lapsed encumbrances	-	-	9,449	5,656	-	-	-	-	-
Fund balance at end of year	<u>\$ 580,595</u>	<u>\$ 675,873</u>	<u>\$ 788,376</u>	<u>\$ 898,227</u>	<u>\$ 922,227</u>	<u>\$ 948,227</u>	<u>\$ 970,227</u>	<u>\$ 988,227</u>	<u>\$ 1,002,227</u>











## CITY ATTORNEY



### Workload Measures

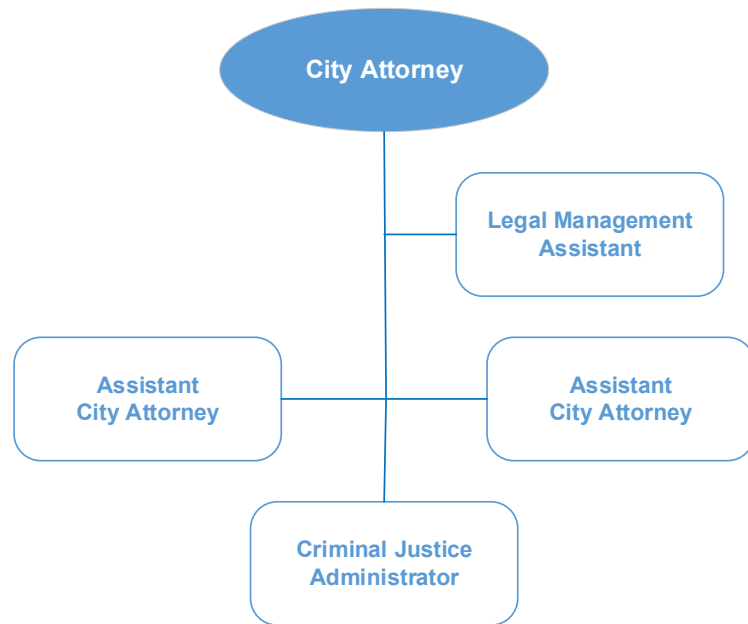
	<u>Actual</u>		<u>Projected</u>	<u>Projected</u>
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Cases prosecuted:				
Franklin County Municipal Court	617	136	767	842
Upper Arlington Mayor's Court	949	649	1099	1,174
Mediation, Diversion, or Juvenile & Adult	134	123	159	174
Probation cases:				
Adult	125	72	150	175
Juvenile	67	57	77	82
Contracts reviewed	443	371	468	483
Opinions/Review/Updates /Legislation	1,467	1051	1,492	1,507

### 2019 - 2020 Accomplishments

- COVID-19 Pandemic: Our office advised on daily changes to legal requirements affected by the pandemic, including creating and updating City policies and orders. In addition to internal policies and procedures, the legal department supported the Parks and Recreation Department by drafting and revising numerous policies and programs over spring and summer months for compliance with COVID-19 regulations.
  - COVID-19 assignments including reviews, opinions and drafts: 190
  - COVID-19 related Executive Orders drafted by legal department: 17
  - COVID-19 policy updates drafted by legal department: 8
- Delinquent Income Tax Cases:  
Total Collected in 2020: \$112,431.11
- Successfully Completed Diversion Cases in 2020: 45
- Contact and Advocate Program - This program allows individuals to text or email our victim advocate for guidance concerning domestic violence or similar crimes.
- Vacant Properties Code Update – Drafted updates to the City's Property Maintenance Code to provide the City with an additional mechanism to regulate vacant commercial properties.

## CITY ATTORNEY

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



### On the Horizon

- City Attorney file conversation project
- City Attorney transition
- Various economic development projects

### Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	2019	2020	2021	2022
City Attorney	\$688,531	\$740,298	\$841,900	\$858,800
<b>Total General Fund</b>	<b>\$688,531</b>	<b>\$740,298</b>	<b>\$841,900</b>	<b>\$858,800</b>
Local Coronavirus Relief Fund	\$0	\$71	\$0	\$0
<b>Total - All Funds</b>	<b>\$688,531</b>	<b>\$740,369</b>	<b>\$841,900</b>	<b>\$858,800</b>
<u>Expenditures by Category</u>				
Personal Services	\$611,013	633,876	\$706,900	\$723,800
Other Than Personal Services	77,518	106,493	135,000	135,000
<b>Total</b>	<b>\$688,531</b>	<b>740,369</b>	<b>\$841,900</b>	<b>\$858,800</b>

Authorized Personnel	<u>Actual</u>		<u>Adopted</u>	
	2019	2020	2021	2022
Full-Time Budgeted	5.00	5.00	5.00	5.00
FTE	0.58	0.58	0.58	0.58
<b>Total</b>	<b>5.58</b>	<b>5.58</b>	<b>5.58</b>	<b>5.58</b>

## CITY CLERK



### Workload Measurements

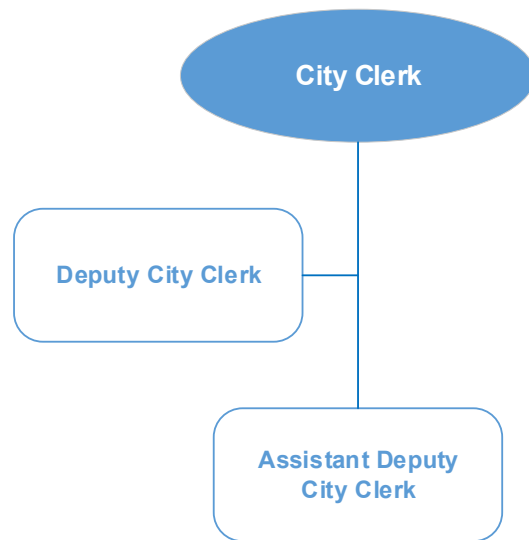
<b>City Council Meetings</b>	<b><u>Actual</u></b>		<b><u>Projected</u></b>	
	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>
Agendas prepared	47	54	45	45
Packets prepared	35	37	35	35
Meeting minutes prepared	47	54	45	45
Ordinances/resolutions	111	100	115	115
Proclamations/resolutions	47	17	45	45
Codification changes	7	13	10	10
Research/records requests	199	176	200	200

### 2019 - 2020 Accomplishments

- Provided agenda management, meeting setup, legislative support, and meeting minutes for 99 City Council meetings.
- Filled 199 public records requests in 2019 – and 165 requests projected in 2020.
- Audited and disposed of over 176 boxes, totaling approximately 6,160 lbs. of paper and mixed media.
- Served as Council's liaison for the City Manager and City Attorney search processes.
- Organized and provided administrative support to the Citizen Financial Review Task Force and ongoing support for the Community Center Feasibility Task Force.
- Advanced City Council meeting accessibility and transparency through coordinating the live-stream and archive of meetings.

## CITY CLERK

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



### On the Horizon

- Continue to digitize permanent records of the City and advance document accessibility.
- Audit and dispose of records that have met retention for the City.
- Manage applications and correspondence for 16 Board and Commission Members expiring in 2021.

### Budget Summary

	Actual		Adopted	
	2019	2020	2021	2022
City Clerk	\$246,763	\$230,289	\$283,100	\$288,700
<b>Total General Fund</b>	<b>\$246,763</b>	<b>\$230,289</b>	<b>\$283,100</b>	<b>\$288,700</b>

Local Coronavirus Relief Fund	\$0	\$438	\$0	\$0
<b>Total - All Funds</b>	<b>\$246,763</b>	<b>\$230,727</b>	<b>\$283,100</b>	<b>\$288,700</b>

#### Expenditures by Category

Personal Services	\$212,409	\$208,460	\$242,600	\$248,200
Other Than Personal Services	34,354	22,267	40,500	40,500
<b>Total</b>	<b>\$246,763</b>	<b>\$230,727</b>	<b>\$283,100</b>	<b>\$288,700</b>

Authorized Personnel	Actual		Adopted	
	2019	2020	2021	2022
Full-Time Budgeted	2.00	2.00	2.00	2.00
FTE	0.63	0.63	0.63	0.63

## CITY COUNCIL

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### 2021 City Council Members



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



### 2019 - 2020 Accomplishments

- Formed the Citizen Financial Review Task Force to measure the effectiveness of steps taken to implement the recommendations from the 2014 Task Force and make any additional recommendations.
- Established a two-year strategic plan and goals for the City, focused on supporting a safe and connected community, fiscal strength, quality infrastructure and services, the provision of safe and inviting public gathering spaces, facilitating a health community, taking an intentional approach to development, and encouraging collaborative partnerships.
- Appointed Steven Schoeny to serve as City Manager and Darren Shulman to serve as City Attorney, following the retirements of former City Manager Ted Staton and former City Attorney Jeanine Hummer.
- Adopted Ordinance #22-2019, prohibiting short-term rentals of less than 30 days, to protect neighborhood integrity.
- Adopted Ordinance #27-2019, establishing all City parks tobacco free.
- Formed the Community Center Feasibility Task Force to determine if the community wants and needs a multi-generational community center, and to explore if such a facility would be feasible in Upper Arlington.
- Initiated the Lane Avenue Planning Study to develop a framework to help guide the growth of this rapidly evolving business district in a way that will best benefit the community and surrounding neighborhoods. The resulting report was adopted by Council in September, 2020.
- Adopted property maintenance code amendments to address situations in which a vacant commercial property has been neglected and become a public nuisance.
- Initiated a community relations assessment process focused on advancing Upper Arlington as a place that is welcoming, cohesive and inclusive, leading to Council's formation of a Community Relations Committee.
- Adopted various zoning amendments resulting from recommendations within the River Ridge/Kingsdale West Study, including zoning amendments relative to carport enclosures, building heights, lot splits and adjustments to the Kingsdale West Planned Mixed-Use District to support a smoother transition of future development west of Tremont Road into adjacent neighborhoods.
- Authorized economic development agreements for the Lane II project and the Arlington Gateway project.
- Supported and accepted two notable, resident-initiated park improvement projects: the privately funded Jack Nicklaus Tribute, celebrating the formative years of internationally renowned golfer, Jack Nicklaus; and enhancements to the Veterans Plaza at Mallway Park, made possible through a State grant, private donations and matching funds from the City.
- Accepted the 2018 Parks & Recreation Comprehensive Plan and the Arts and Culture Master Plan.
- Amended the City's Sidewalk Incentive Policy to encourage the installation of new sidewalks within neighborhoods.



## CITY COUNCIL

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

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

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

### On the Horizon

As City Council considers implementation of the 2021-2022 budget, their decisions will be guided by the goals, objectives and implementation strategies of the City's Master Plan, which serves as the principal guiding document for preserving and enhancing the community's makeup and quality of life. Priorities will be placed on the following areas:

- Continued support of the City's 10-year Capital improvement Program to maintain and improve the City's streets, underground infrastructure, parks and other public spaces.
- Support of smart growth initiatives that enhance the vibrancy and viability of the community's commercial districts while preserving the community's residential nature.
- Prioritizing a shift to implementing environmentally- and sustainability-appropriate practices, with the goal of achieving zero-waste, zero-pollution and zero-emissions by 2030.
- Exploration of opportunities for realizing operating efficiencies through collaborations, shared services and partnerships.

### Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
City Council	\$189,394	\$155,744	\$156,200	\$157,400
<b>Total General Fund</b>	<b>\$189,394</b>	<b>\$155,744</b>	<b>\$157,000</b>	<b>\$158,100</b>
 <b>Total - All Funds</b>	 <b>\$189,394</b>	 <b>\$155,744</b>	 <b>\$157,000</b>	 <b>\$158,100</b>
<u>Expenditures by Category</u>				
Personal Services	\$119,162	\$116,951	\$141,700	\$142,800
Other Than Personal Services	70,232	38,793	15,300	15,300
<b>Total</b>	<b>\$189,394</b>	<b>\$155,744</b>	<b>\$157,000</b>	<b>\$158,100</b>

<b>Authorized Personnel</b>	<b>Actual</b>		<b>Adopted</b>	
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Full-Time Budgeted	7.00	7.00	7.00	7.00
FTE	0.00	0.00	0.00	0.00
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>



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

### **2019 - 2020 Accomplishments**

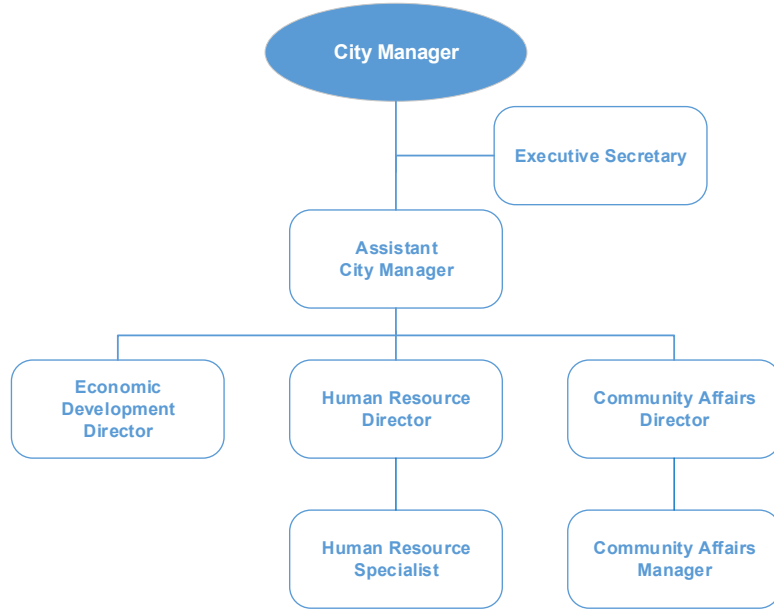
- Helped guide and promote several key implementation strategies stemming from the Parks & Recreation Comprehensive Plan, most notably the work of the Community Center Feasibility Task Force formed in August of 2019 and led by 16 community members, the 2020 Northam Park Study which is focused on improvements to existing athletic fields and tennis court facilities within the park, and addressing sports fields needs within the City's existing network.
- Guided the implementation of various recommendations within the River Ridge/Kingsdale West Study, including zoning amendments relative to carport enclosures, building heights, lot splits and adjustments to the Kingsdale West Planned Mixed-Use District to support a smoother transition of future development west of Tremont Road into adjacent neighborhoods, as well as expanding code compliance efforts and the installation of a new sidewalk on Mountview Road in 2020.
- Helped guide and provide extensive promotional support to the Lane Avenue Planning Study, with the goals of developing commercial streetscape standards within the business district, enhancing commercial design standards and transitions from the district into surrounding neighborhoods, and undertaking a comprehensive traffic evaluation of the corridor in order to develop a phased approach to congestion mitigation and parking needs.

### 2019 - 2020 Accomplishments

- Provided promotional support and process guidance to the Citizen Financial Review Task Force, which worked during the first half of 2019 to measure the effectiveness of steps taken to implement the recommendations of a 2014 Task Force and determine if additional recommendations should be established and pursued by the City.
- At Council's direction, led a community relations assessment process focused on advancing Upper Arlington as a place that is welcoming, cohesive and inclusive, leading to Council's formation of a Community Relations Committee in the fall of 2020.
- Provided promotional support and guidance to the Arts and Culture Master Plan process, initiated to develop a clear vision and implementation strategies for public art and cultural programming.
- Led the City's response to the coronavirus (COVID-19) pandemic, which included service adjustments, policy updates, efforts to connect with and support the community's older adults, as well as extensive communications outreach to residents and businesses as the situation evolved.
- Oversaw the development of guidelines and best practices for welcoming and safely facilitating events, activities and mobile demonstrations being organized by residents to protest systemic racism in response to the death of George Floyd and other acts of violence against African Americans.
- Participated in a community group dedicated to researching and appropriately recognizing the history of Pleasant Litchford, a former slave who moved to Ohio in the early 1800s, becoming a prominent landowner in a portion of Perry Township that ultimately became part of Upper Arlington, including the area that is home to the UA High School and portions of Northam Park.
- Several significant economic development projects progressed: plans have been finalized for the Arlington Gateway development at North Star and Lane Avenue, which includes Class A office space, apartments, retail and restaurant space, with structured parking; construction began on the Lane II development project that will include a hotel, apartments, offices and restaurant space; construction began on the Fairfax, a five-story, independent living apartment complex at First Community Village; after an eight-year dispute, the City prevailed in its efforts to preserve the professional office complex on Arlington Centre Boulevard currently owned by Tree of Life Christian Schools.
- The organization experienced some notable changes in administrative leadership, including: the retirement (and subsequent passing) of City Manager Ted Staton early in 2019; Steve Farmer joined the City as Police Chief in January of 2019; Steve Schoeny was selected by Council to serve as City Manager beginning in the fall of 2019.

## CITY MANAGER

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



Municipal Services Center

### Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
City Manager	\$1,025,237	\$1,211,322	\$1,425,300	\$1,401,300
<b>Total General Fund</b>	<b>\$1,025,237</b>	<b>\$1,211,322</b>	<b>\$1,425,300</b>	<b>\$1,401,300</b>
Economic Development Fund	\$238,869	\$292,154	\$500,000	\$500,000
UA Visitor's Bureau Fund	4,984	12,929	35,000	35,000
Local Coronavirus Relief Fund	0	364	0	0
<b>Total - All Funds</b>	<b>\$1,269,090</b>	<b>\$1,516,769</b>	<b>\$1,960,300</b>	<b>\$1,936,300</b>

#### Expenditures by Category

Personal Services	\$924,311	\$1,093,960	\$1,184,800	\$1,212,300
Other Than Personal Services	344,779	422,809	775,500	724,000
<b>Total</b>	<b>\$1,269,090</b>	<b>\$1,516,769</b>	<b>\$1,960,300</b>	<b>\$1,936,300</b>

Authorized Personnel	<u>Actual</u>		<u>Adopted</u>	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Full-Time Budgeted	8.00	8.00	8.00	8.00
FTE	0.29	0.29	0.29	0.29
<b>Total</b>	<b>8.29</b>	<b>8.29</b>	<b>8.29</b>	<b>8.29</b>



## COMMUNITY DEVELOPMENT



3180 Kingsdale Center

### Workload Measurements

	<u>Actual</u>		<u>Projected</u>	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Permits Issued	6,625	3,576	3,000	3,000
Building Inspections Conducted	8,091	6,000	6,000	6,000
Total Construction Value	\$400M	\$129M	\$200M	\$200M
Number of BZAP Applications	55	62	60	60
Number of code Compliance Cases	644	531	650	650

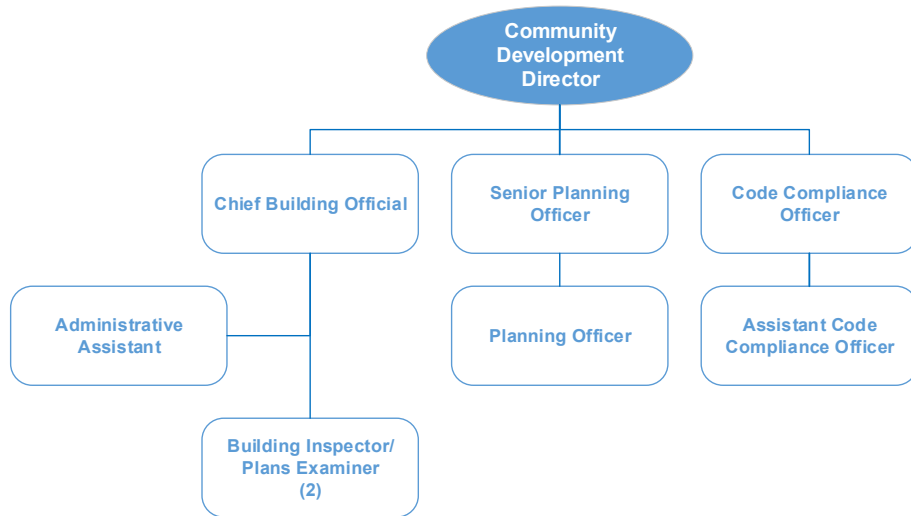
### 2019-2020 Accomplishments

- Processed over 10,000 permits in 2019-20 with historic construction values conservatively exceeding \$536M.
- Facilitated completion and adoption of the Lane Avenue Study, which will initiate corresponding code amendments.
- Collaborated with the UA School District on major construction projects at Wickliffe, Windermere, Greensview, Barrington, and Tremont as well as the new UA High School.
- Worked cooperatively with residents to correct code violations, achieving over 95% voluntary compliance while providing flexibility due to COVID-19.
- Administered the zoning, building and property maintenance codes while performing thousands of inspections for numerous projects, utilizing contract inspectors when necessary.
- Adapted to COVID-19 challenges by performing remote inspections when safe and practical.
- Completed proactive property maintenance inspections in five City districts, including the River Ridge neighborhood.
- Facilitated the proposed redevelopment of the Kroger property (former Macy's) at Kingsdale.
- Created a succession plan for retiring building inspectors and plans examiners (implementation ongoing).
- Collaborated with Parks & Recreation by staffing and supporting the Community Center Feasibility Task Force.
- Facilitated procedural adjustments to enhance transparency and notification for neighborhood compatibility concerns.
- Collaborated with local businesses to facilitate COVID-19 adaptations such as temporary drive-thrus, curbside pickup areas and temporary outdoor dining spaces.



## COMMUNITY DEVELOPMENT

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



### On The Horizon

- Impactful commercial redevelopment projects including Arlington Gateway and Phase 2 of the second Lane Avenue Mixed Use project.
- Apartment and senior housing projects at Kingsdale.
- Ongoing redevelopment of the First Community Village senior campus.
- Ongoing construction of the new UA High School and Windermere projects.

### Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Community Development	\$1,046,997	\$1,144,411	\$1,316,400	\$1,339,100
<b>Total General Fund</b>	<b>\$1,046,997</b>	<b>\$1,144,411</b>	<b>\$1,316,400</b>	<b>\$1,339,100</b>
Local Coronavirus Relief Fund	\$0	\$749	\$0	\$0
Capital Equipment Fund	0	0	5,000	0
<b>Total - All Funds</b>	<b>\$1,046,997</b>	<b>\$1,145,160</b>	<b>\$1,321,400</b>	<b>\$1,339,100</b>
<u>Expenditures by Category</u>				
Personal Services	\$818,855	\$936,433	\$1,010,600	\$1,033,300
Other Than Personal Services	228,142	208,727	305,800	305,800
Capital Equipment	\$0	\$0	\$5,000	\$0
<b>Total</b>	<b>\$1,046,997</b>	<b>\$1,145,160</b>	<b>\$1,321,400</b>	<b>\$1,339,100</b>

<b>Authorized Personnel</b>	<b>Actual</b>		<b>Adopted</b>	
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Full-Time Budgeted	8.00	9.00	9.00	9.00
FTE	0.75	0.75	0.75	0.75
<b>Total</b>	<b>8.75</b>	<b>9.75</b>	<b>9.75</b>	<b>9.75</b>

## FACILITIES MAINTENANCE



Municipal Service Center



Public Service Center

### 2019 - 2020 Accomplishments

- Removed deteriorating concrete patio and replaced it with new concrete attorney staircase.
- Installed new bike racks at the MSC.
- Installed new hand wash basin at PSC Streets/Parks Bay
- Installed glass dry erase boards and repainted the MSC LL Conference Room.
- Installed grab bars at Senior Center.
- Contracted for Police roof top unit replacement.
- Replaced apparatus bay door openers at Station 71.
- Facilitated various COVID related building modifications and sanitation measures.



Amelita Mirolo Barn



## FACILITIES MAINTENANCE

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

### Facilities Manager



Station 72



Station 71

### On The Horizon

- Coach Road roof replacement.
- Station 71 gear locker ventilation, replace west main entry door.
- Possible renovation of City Attorney and Police Department office areas *(dependent on site selected for potential Community Center)*.

### Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Facilities Maintenance	\$2,314,523	\$1,353,851	\$2,934,100	\$3,791,400
<b>Total General Fund</b>	<b>\$2,314,523</b>	<b>\$1,353,851</b>	<b>\$2,954,100</b>	<b>\$3,791,400</b>
Local Coronavirus Relief Fund	\$0	\$28,550	\$0	\$0
Capital Equipment Fund	0	29,516	0	0
<b>Total - All Funds</b>	<b>\$2,314,523</b>	<b>\$1,411,917</b>	<b>\$2,954,100</b>	<b>\$3,791,400</b>
<u>Expenditures by Category</u>				
Personal Services	\$84,722	\$101,388	\$112,600	\$114,900
Other Than Personal Services	2,229,801	1,281,013	2,821,500	3,676,500
Capital Equipment	0	29,516	0	0
<b>Total</b>	<b>\$2,314,523</b>	<b>\$1,411,917</b>	<b>\$2,934,100</b>	<b>\$3,791,400</b>

Authorized Personnel	<u>Actual</u>		<u>Adopted</u>	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Full-Time Budgeted	1.00	1.00	1.00	1.00
FTE	0.00	0.00	0.00	0.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## FINANCE



### Workload Measurements

	<u>Actual</u>		<u>Projected</u>	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Accounts Payable				
Checks issued	4,210	4,169	4,100	4,100
CIP Bond Issuances (in millions)	\$20.4	\$15.5	\$0	\$0
Investment Portfolio Managed (in millions)	\$66.9	\$100	\$65.9	\$57.8
Online Bids	60	54	50	50
Utility billing accounts maintained	13,474	13,474	13,474	13,474
Traffic & OVI cases filed	2,697	1,450	3,000	3,000
Criminal cases filed	165	178	200	200
Parking cases filed	336	138	350	350
Warrants issued	217	194	200	200
Court sessions held	52	39	52	52

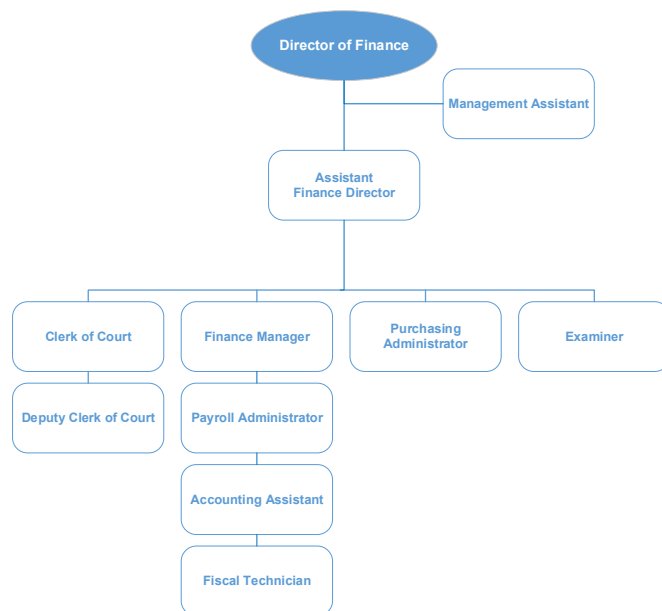
### 2019 - 2020 Accomplishments

- Received the following awards from the Government Finance Officer's Association:
  - Distinguished Budget Presentation Award for the 2019-2020 Biennial Budget.
  - Certificate of Achievement for Excellence in Financial Reporting for the 2017 and 2018 Comprehensive Annual Financial Reports.
  - Award for Outstanding Achievement for the 2017 and 2018 Popular Annual Financial Reports.
- Maintained the AAA bond rating status from both Moody's and Standard & Poor's.
- Refunded outstanding bonds saving the City approximately \$1.3 million over the remaining life of the bonds.
- Assisted with the work performed by the Citizen Financial Task Force.
- Assisted with the work performed on the City Council directed performance audit.
- Assisted with several economic development projects (Arlington Gateway, Lane II, etc.) that made significant progress.
- Implemented a kiosk at the Municipal Service Center to allow for online payment of Mayor's Court Costs and fingerprinting fees during and after normal business hours.
- Managed and tracked all COVID-related spending. This includes ensuring compliance for the \$3.4 million in federal CARES Act funds that were received.

## FINANCE

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

Effective January 1, 2019, with the elimination of the Clerk of Court position from the City's Charter, the Clerk of Court's Office officially became part of the Finance Department. The purpose of the Clerk of Court's office is to process all misdemeanor traffic and criminal violations written under Upper Arlington City Code and filed within the jurisdiction of Mayor's Court. The Mayor's Court serves as the judicial branch of the City, and the Mayor's Court staff functions as the Violations Bureau, thereby collecting payments for violations that do not require court appearances. Staff keeps abreast of changes in pertinent laws and regulations, and strives to enhance the day-to-day operation with all individuals associated with the court.



### On The Horizon

- Maintaining a solid focus on collecting delinquent income taxes.
- Issuing bonds for the CIP and Economic Development projects.
- Implementing a digital workflow process to better manage the procurement process from start to finish.

### Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	2019	2020	2021	2022
Finance	\$1,277,043	\$1,264,495	\$1,491,800	\$1,517,900
<b>Total General Fund</b>	<b>\$1,277,043</b>	<b>\$1,264,495</b>	<b>\$1,491,800</b>	<b>\$1,517,900</b>
Clerk of Court Fund	\$22,010	\$9,890	\$11,000	\$11,000
Mayor's Court:				
Computer Fund	16,636	8,657	14,400	14,400
Special Project Fund	71,721	17,355	23,000	23,000
Local Coronavirus Relief Fund	0	26,743	0	0
<b>Total - All Funds</b>	<b>\$1,387,410</b>	<b>\$1,327,140</b>	<b>\$1,540,200</b>	<b>\$1,566,300</b>

#### Expenditures by Category

Personal Services	\$999,031	\$1,069,674	\$1,107,900	\$1,134,000
Other Than Personal Services	388,379	257,466	432,300	432,300
<b>Total</b>	<b>\$1,387,410</b>	<b>\$1,327,140</b>	<b>\$1,540,200</b>	<b>\$1,566,300</b>

Authorized Personnel	Actual		Adopted	
	2019	2020	2021	2022
Full-Time Budgeted	10.00	11.00	11.00	11.00
FTE	1.20	0.00	0.00	0.00
<b>Total</b>	<b>9.20</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

## FIRE DIVISION

Incident Totals	2019	**2020
Structure Fires	72	62
Vehicle Fires	1	3
Vegetation / Refuse Fires	9	11
EMS and Rescue Response	3,562	2,762
Hazardous Conditions	156	178
Service / Good Intent Calls	861	958
False Alarms	477	427
<b>TOTALS</b>	<b>5,138</b>	<b>4,401</b>
Mutual Aid Given and Received	1,334	1,257

### 2019 - 2020 Accomplishments

- Provided CPR training to 394 residents. Performed 161 car seat installations to date.
- Hired three Firefighter/Paramedics in 2019 and two in 2020.
- CARES – Community Assistance Referrals and Education Services pilot program was established in 2017.
  - Stats 2019 to date:
    - CARES intakes – 160
    - CARES Follow-up visits – 545
    - Grab Bar Installs – 350
    - Days M73 in-service - 297
- Presented the 2019 Firefighter of the Year award to Lance Evans.
- Presented the 2019 Mary E. Fontana Distinguished Service Award to Firefighter/Paramedic Jason Cable.
- Fire Prevention helped oversee the safe completion of several large construction projects: TownePlace Suites, Wickliffe Elementary, Greensview Elementary, and Tremont Elementary.
- Hosted a week long incident command class from the National Fire Academy in-house; Command and Control of Incident Operations (CCIO); January 2019. Two out of state contract instructors and 25 students from UAFD and other departments from across the state of Ohio.
- Activated the emergency operations center (EOC) for UAFD to include daily operation briefings in response to the COVID-19 pandemic.



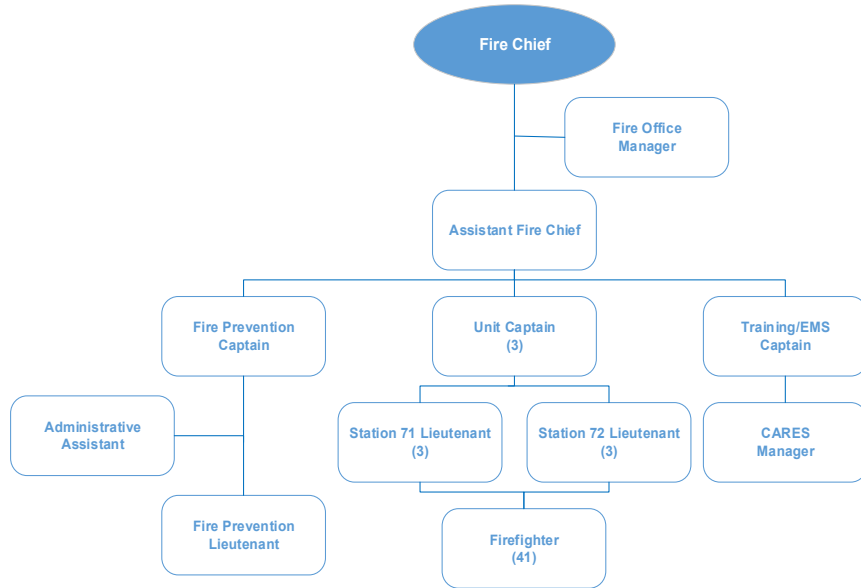
**4 Paws for Ability**



**Stair Climb Fundraiser**

## FIRE DIVISION

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



### Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Fire Division	\$8,855,516	\$7,424,418	\$9,562,800	\$9,845,300
<b>Total General Fund</b>	<b>\$8,855,516</b>	<b>\$7,424,418</b>	<b>\$9,562,800</b>	<b>\$9,845,300</b>
EMS Billing Fund	\$175,439	\$240,782	\$173,500	\$140,000
Local Coronavirus Relief Fund	0	1,578,998	0	0
Capital Equipment Fund	83,527	0	90,000	0
<b>Total - All Funds</b>	<b>\$9,114,482</b>	<b>\$9,244,198</b>	<b>\$9,826,300</b>	<b>\$9,985,300</b>

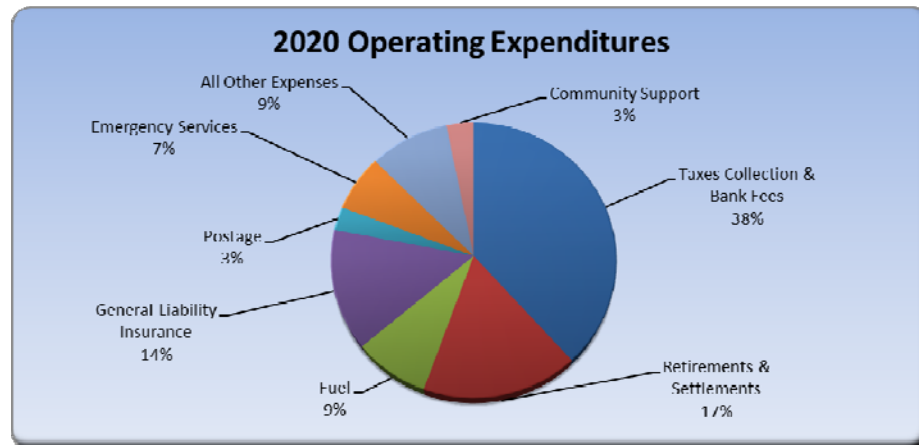
### Expenditures by Category

Personal Services	\$8,527,845	\$8,684,898	\$9,185,300	\$9,467,800
Other Than Personal Services	503,110	475,877	532,400	517,500
Capital Equipment	83,527	83,423	108,600	0
<b>Total</b>	<b>\$9,114,482</b>	<b>\$9,244,198</b>	<b>\$9,826,300</b>	<b>\$9,985,300</b>

Authorized Personnel	<u>Actual</u>		<u>Adopted</u>	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Full-Time Budgeted	58.00	58.00	58.00	58.00
FTE	0.00	0.00	0.00	0.00



## GENERAL ADMINISTRATION



The City of Upper Arlington contributes to organizations in the community that request funding for programs that benefit or serve the residents of Upper Arlington. The following is a list of the organizations who have received funding support in 2019/2020.

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

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

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

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



## GENERAL ADMINISTRATION



Lane Avenue Study Popup Meeting

### On the Horizon

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

### Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General Administration	\$2,614,846	\$2,696,029	\$2,571,400	\$2,619,400
<b>Total General Fund</b>	<b>\$2,614,846</b>	<b>\$2,696,029</b>	<b>\$2,571,400</b>	<b>\$2,619,400</b>
Local Coronavirus Relief Fund	\$0	\$24,998	\$0	\$0
Capital Equipment Fund	0	0	5,000	0
<b>Total - All Funds</b>	<b>\$2,614,846</b>	<b>\$2,721,027</b>	<b>\$2,576,400</b>	<b>\$2,619,400</b>
<u>Expenditures by Category</u>				
Personal Services**	\$373,048	\$353,729	\$608,700	\$558,000
Other Than Personal Services	2,241,798	1,724,605	1,962,700	2,061,400
Capital – Land Purchase	0	642,693	0	0
Capital Equipment	0	0	5,000	0
<b>Total</b>	<b>\$2,614,846</b>	<b>\$2,721,027</b>	<b>\$2,576,400</b>	<b>\$2,619,400</b>

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

## INFORMATION TECHNOLOGY

### Workload Measurements

#### Helpdesk At A Glance

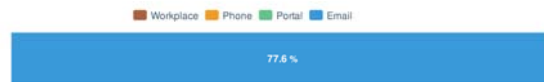
1 Jan, 2020 - 31 Dec, 2020

Filtered by: Time Period: 1 Jan, 2020 - 31 Dec, 2020

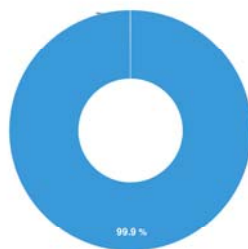
#### Summary

1738	1667	117	11:29	13:11	23:48
▲ 127.49%	▲ 124.06%	▲ 148.94%	▼ 95.29%	▼ 44.37%	▼ 4.90%
RECEIVED TICKETS	RESOLVED TICKETS	BACKLOG TICKETS	AVERAGE RESPONSE TIME (IN HRS)	AVERAGE FIRST RESPONSE TIME (IN HRS)	AVERAGE RESOLUTION TIME (IN HRS)
1.6	1.1	14	143	88.2%	76.1%
▼ 89.98%	▼ 88.89%	▲ 133.33%	▲ 7.52%	▲ 1.00%	▼ 8.06%
AVERAGE CUSTOMER INTERACTIONS	AVERAGE AGENT INTERACTIONS	NUM. OF REOPENS	NUM. OF REASSIGNS	SLA %	FCR %

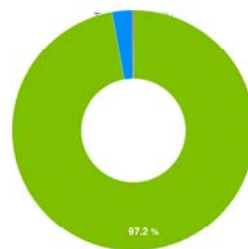
#### Ticket by source



#### Tickets By Type



#### Tickets By Priority



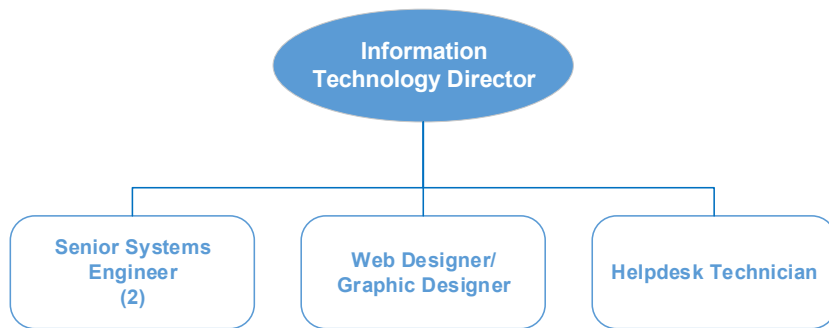
### 2019 - 2020 Accomplishments

- Due to the coronavirus pandemic the City IT department quickly developed a system to enable many city employees to work from home. Employees were able to take office calls remotely and access computer applications securely.
- The City IT department completed a cybersecurity assessment to ensure the security of the City's infrastructure, network, and data by establishing strong policies and practices while integrating superior cybersecurity tools.
- The City's current data storage system is no longer being supported by HP and is "End of Life." The City IT department replaced the City's data storage system with a Datrium storage system to ensure data security, maximize server performance, back up important data, improve application availability, and be prepared in case of a disaster.
- The City IT department upgraded several City applications:
  - Rectrac City Parks Application.
  - Telestaff for the Police and Fire Department.
  - CourtView application for the Clerk of Courts.
  - Onbase which is the City Document Management system.
  - City desktop computer applications (Windows 10).



## INFORMATION TECHNOLOGY

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



### On The Horizon

- Upgrading the Police Records Management system to improve functionality and enhance productivity.
- Installing new audio video systems to City conference rooms and Council Chambers to make improvements for remote meetings.
- Implementing a digital workflow process to better manage the procurement process from start to finish.

### Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	2019	2020	2021	2022
Information Technology	\$1,311,355	\$1,338,632	\$1,399,800	\$1,412,600
<b>Total General Fund</b>	<b>\$1,311,355</b>	<b>\$1,338,632</b>	<b>\$1,399,800</b>	<b>\$1,412,600</b>
UA Visitor's Bureau Fund	\$23,455	\$24,282	\$25,500	\$26,100
Local Coronavirus Relief Fund	0	87,440	0	0
Capital Equipment Fund	245,775	282,032	285,000	0
Technology Fund	143,719	96,679	133,000	35,000
Community Fiber Optic Fund	133,331	34,608	30,000	30,000
<b>Total - All Funds</b>	<b>\$1,857,635</b>	<b>\$1,863,673</b>	<b>\$1,873,300</b>	<b>\$1,503,700</b>

#### Expenditures by Category

Personal Services	\$547,532	\$568,812	\$584,800	\$598,200
Other Than Personal Services	991,033	951,009	905,500	905,500
Capital Equipment	319,070	343,852	383,000	0
<b>Total</b>	<b>\$1,857,635</b>	<b>\$1,863,673</b>	<b>\$1,873,300</b>	<b>\$1,503,700</b>

Authorized Personnel	<u>Actual</u>		<u>Adopted</u>	
	2019	2020	2021	2022
Full-Time Budgeted	5.00	5.00	5.00	5.00
FTE	0.00	0.00	0.00	0.00
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

## PARKS AND RECREATION

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Municipal Service Center Concourse Gallery



Devon Pool Bathhouse



Reed Road Park Playground



Drive-In Concert

## PARKS AND RECREATION

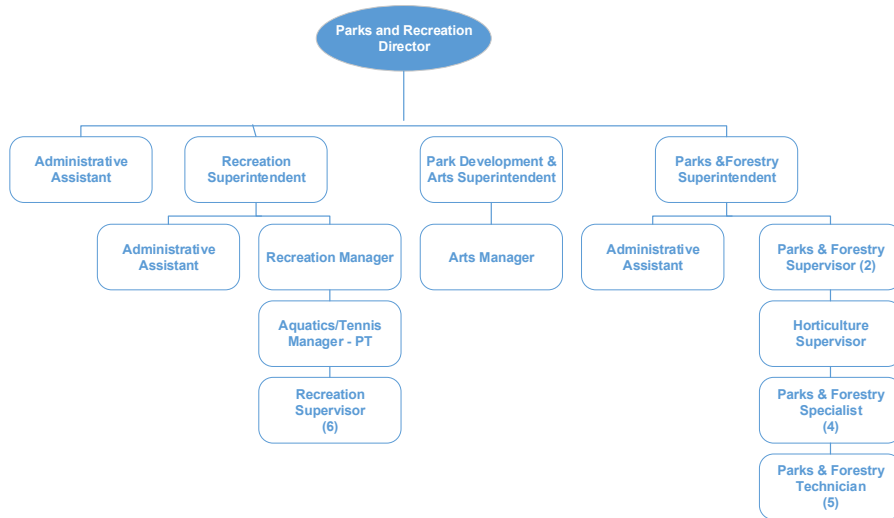
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### 2019 - 2020 Accomplishments

- In response to a key recommendation of the 2018 Parks & Recreation Comprehensive Plan, initiated a citizen based Community Center Feasibility Task Force to study community needs and interests for indoor recreation and the feasibility for a center.
- In response to the COVID-19 pandemic, established an older adult outreach service to ensure access to food and necessities (1,600 households); implemented a park monitoring service; cancelled most spring and many summer programs, events and facility rentals; opened Tremont & Devon pools & Northam Tennis with a reservation system and time blocks; operated summer camp in several small group settings so families could return to work; conducted virtual recreation and limited capacity in-person programs; created alternatives to Labor Day Arts Festival, Cycle UA and Fall Fest; conducted drive-in style movies and concerts; reopened playgrounds, athletic fields, and rental facilities; increased restroom cleaning services to two times per day; and reopened the senior center in phases. Every aspect of all services were modified to ensure the health and welfare of residents and staff.
- Completed the Department's first Arts & Culture Master Plan to develop a clear vision and implementation strategies for public art and cultural programming in the years ahead; conducted an appraisal and established a maintenance plan for our art collection.
- In 2019, offered over 2,000 recreation programs serving all ages with 28,788 participants.
- Constructed a new Devon Pool facility housing office, restrooms, concessions and storage; began construction of replacement the mechanical building.
- In partnership with the UA Community Foundation and citizen committee, commemorated Jack Nicklaus with a tribute in Jack Nicklaus Park highlighting his accomplishments through his amateur career.
- Replaced the playgrounds in Reed Road and Miller parks.
- Upgraded the Veteran's Plaza in Mallway Park to restore existing monuments, expand recognition of Veterans, add an arch to the pillars, and upgrade the hardscape and landscape.
- Installation of seven Automated External Defibrillators (AED's) to athletic field parks with funding from UA Community Foundation and several youth sports organizations.
- Coordinated with City Engineer's office to install an 8' wide shared use path along Northam Road in Northam Park.
- Installed acoustical panels and insulated duct work to improve sound quality at the Amelita Mirolo Barn.
- Implemented several aesthetic and operational improvements at the Senior Center to provide a safe and welcoming environment for members; financial assistance was provided by the Senior Advisory Council.
- Dedicated the Gold Star marker, which recognizes families that lost loved ones while serving our country, at Tremont Fountain Park.
- Completed the identification markers for Tree Treks in Miller and Thompson Parks as an educational tool for park users.
- Utilized Team Up software for scheduling field usage allowing organizations to share available space.

## PARKS AND RECREATION

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



### On The Horizon

- Support findings of the Community Center Feasibility Task Force
- Improvements to Northam Park drainage
- Development of a park maintenance management plan
- Modifications to athletic field utilization process

### Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Parks and Recreation	\$3,897,441	\$3,350,355	\$4,157,700	\$4,206,000
<b>Total General Fund</b>	<b>\$3,897,441</b>	<b>\$3,350,355</b>	<b>\$4,157,700</b>	<b>\$4,206,000</b>
Lifelong Learning Fund	\$135,005	\$121,993	\$167,200	\$169,100
Tree Planting Fund	23,458	11,382	20,000	20,000
Local Coronavirus Relief Fund	0	43,974	0	0
Swimming Pool Fund	759,499	503,834	800,800	788,900
Capital Equipment Fund	142,348	352,140	152,000	0
Capital Improvement Funds**	23,663	35,556	93,400	97,900
<b>Total - All Funds</b>	<b>\$4,981,414</b>	<b>\$4,419,234</b>	<b>\$5,391,100</b>	<b>\$5,281,900</b>

#### Expenditures by Category

Personal Services	\$3,164,595	\$2,848,045	\$3,648,600	\$3,740,000
Other Than Personal Services	1,674,471	1,219,049	1,590,500	1,541,900
Capital Equipment	142,348	352,140	152,000	0
<b>Total</b>	<b>\$4,981,414</b>	<b>\$4,419,234</b>	<b>\$5,391,100</b>	<b>\$5,281,900</b>

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

	<u>Actual</u>		<u>Adopted</u>	
<u>Authorized Personnel</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Full-Time Budgeted	25.00	27.00	27.00	27.00
FTE	34.24	34.24	34.24	34.24
<b>Total</b>	<b>59.24</b>	<b>61.24</b>	<b>61.24</b>	<b>61.24</b>





## POLICE DIVISION



TYPE OF OFFENSE	2018	2019	COMPARISON
Accident report taken	492	447	-9.17%
Citations*	4,523	2,941	-34.97%
OVI	115	129	+12.17%
Arrests	663	545	-17.79%
Theft	366	369	+0.08%
Assault	26	23	-11.53%
Domestic Disputes	17	37	+117.64%
Domestic Violence	20	18	-10.00%
Criminal Damage	56	58	+3.57%
Drug Abuse	66	58	-12.12%
Sex Offenses**	7	8	+14.28%

\*\* To include rape

\*Change in calculation methods in 2019

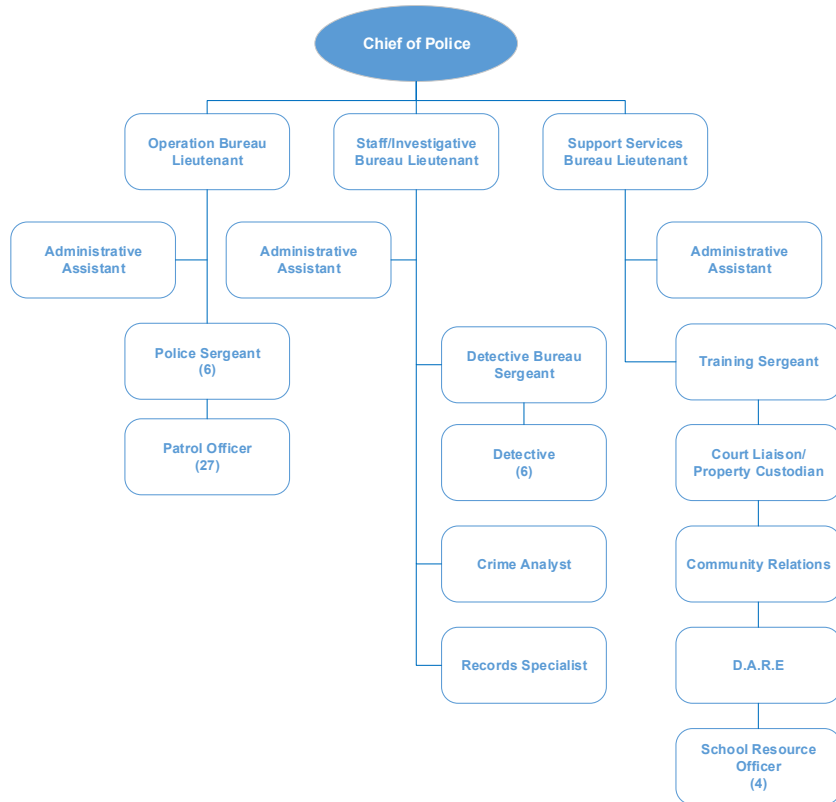
### 2019 - 2020 Accomplishments

- In 2019, the Division established a crime analyst position which improved the ability to effectively use our resources to address crime trends.
- Officer Brandt was presented with Franklin County Sheriff's Star Award in 2019.
- In 2020, the Division completed its initial four year accreditation assessment with CALEA. The assessment was achieved in a virtual format due to the pandemic.
- The 14<sup>th</sup> Citizens Police Academy was conducted in 2019.
- In 2020, the Division produced the first Virtual Safety Town program in order to continue this service during the COVID Pandemic.
- In 2019, the Police Division created the first comprehensive School Resource Officer Manual to accompany the contract with the UA Schools.
- In 2019, the Police Division focused on accountability by instituting monthly Management Staff meetings and revising the annual goals and objectives.



## POLICE DIVISION

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



### On The Horizon

- Implementation of body worn cameras.
- Civilianizing duties currently performed by police officers.

### Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Police Division	\$8,715,308	\$7,614,077	\$10,169,100	\$10,189,500
<b>Total General Fund</b>	<b>\$8,715,308</b>	<b>\$7,614,077</b>	<b>\$10,169,100</b>	<b>\$10,189,500</b>
Law Enforcement Fund	\$266,694	\$189,852	\$254,500	\$254,700
Enforcement Education Fund	1,096	599	2,500	2,500
Local Coronavirus Relief Fund	0	1,419,250	0	0
Capital Equipment Fund	159,738	204,069	225,500	0
<b>Total - All Funds</b>	<b>\$9,142,836</b>	<b>\$9,427,847</b>	<b>\$10,651,600</b>	<b>\$10,446,700</b>

#### Expenditures by Category

Personal Services	\$7,606,491	\$7,940,978	\$8,845,800	\$8,920,400
Other Than Personal Services	1,330,021	1,275,500	1,580,300	1,526,300
Capital Equipment	206,324	211,369	225,500	0
<b>Total</b>	<b>\$9,142,836</b>	<b>\$9,427,847</b>	<b>\$10,651,600</b>	<b>\$10,446,700</b>

Authorized Personnel	<u>Actual</u>		<u>Adopted</u>	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Full-Time Budgeted	56.00	56.00	57.00	57.00
FTE	2.16	2.16	1.56	1.56

## PUBLIC SERVICE

### Workload Measures

	<u>Actual</u>		<u>Projected</u>	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Number of right-of-way permits issued	350	405	410	415
Number of resident requests for service	570	580	590	600



Waterline Replacement

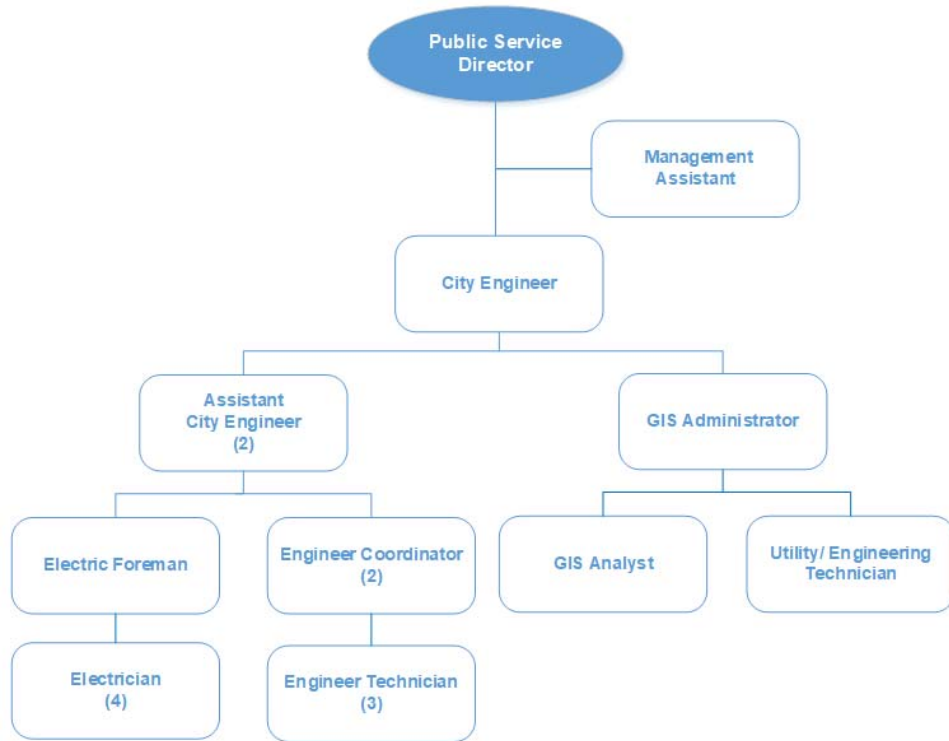
### 2019 - 2020 Accomplishments

- Updated the City's 10 year Capital Improvement Plan to reflect work proposed from 2021 through 2030 - valued at \$140 million
- Completed the Council Adopted Lane Avenue Commercial Corridor Study
- Administered planning, design and construction of 23 CIP projects valued in excess of \$21 million including:
  - 4.5 miles of roadway reconstruction
  - 8.2 miles of roadway maintenance
  - 1.3 miles of waterline improvements
  - 2.6 miles of sidewalk
- 1 bridge replacement
- Applied for funding on the following infrastructure projects:
- Fishinger Phase 1 & 2 MORPC Grant Update Applications (2022 & 2023 construction)
- Lane Avenue Shared Use Path (2022 construction)
- Completed 2020 pavement conditions ratings of all Upper Arlington streets
- Completed CIP Projects including:
- Henderson Road and Mountview Road Improvements Projects
- Lane II Resurfacing and Sidewalk Improvements on Chester Road and Westmont Blvd
- Sidewalk Connection and Maintenance
- 2019 Sustainable Sewer Solutions Project
- Farleigh/Avalon Bridge Improvements
- Completed 43 Traffic Studies
- Installed 270 LED street light retrofit kits
- Replaced traffic signals at Northwest Blvd/Lane Ave and Northwest Blvd/Guilford
- Received and responded to over 16,000 OUPS One Call requests
- New GIS City Utilities app implemented
- Installed 4 electric vehicles charging stations at city facilities



## PUBLIC SERVICE

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



### On The Horizon

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

### Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	2019	2020	2021	2022
Public Service Administration	\$946,750	\$988,893	\$1,075,700	\$1,082,300
<b>Total General Fund</b>	<b>\$946,750</b>	<b>\$988,893</b>	<b>\$1,075,700</b>	<b>\$1,082,300</b>
Street Maintenance Repair Fund	\$664,159	\$671,849	\$821,300	\$757,400
Neighborhood Lighting Fund	133,661	45,535	295,000	117,300
Local Coronavirus Relief Fund	0	20,970	0	0
Capital Equipment Fund	70,575	0	15,000	0
Capital Improvement Funds**	339,736	419,692	525,800	538,900
<b>Total - All Funds</b>	<b>\$2,154,881</b>	<b>\$2,146,939</b>	<b>\$2,732,800</b>	<b>\$2,495,900</b>
<u>Expenditures by Category</u>				
Personal Services	\$1,644,202	\$1,761,496	\$1,952,900	\$1,996,000
Other Than Personal Services	440,104	370,873	714,900	499,900
Capital Equipment	70,575	14,570	65,000	0
<b>Total</b>	<b>\$2,154,881</b>	<b>\$2,146,939</b>	<b>\$2,732,800</b>	<b>\$2,495,900</b>

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

	<u>Actual</u>		<u>Adopted</u>	
<u>Authorized Personnel</u>	2019	2020	2021	2022
Full-Time Budgeted	17.00	18.00	18.00	18.00
FTE	1.73	1.44	1.44	1.44
<b>Total</b>	<b>18.73</b>	<b>19.44</b>	<b>19.44</b>	<b>19.44</b>

## PUBLIC WORKS

### Workload Measures

	<u>Actual</u>	<u>Projected</u>	
	<u>2019</u>	<u>2020</u>	<u>2021</u>
Sanitary Line – Clean & Inspect (lin. ft.)	74,146	95,000	90,000
Storm Line – Clean & Inspect (lin. ft.)	8,132	2,000	2,000
Street Sweeping (lane miles)	780	700	700
Roadway Repairs (sq. ft.)	53,972	30,000	30,000
Roadway Crack Sealing (sq. ft.)	1,598,253	1.5M	1.5M
Potholes Patched (each)	2,544	2,000	1500
Leaf Collection (cu. yds.)	20,539	21,000	21,000
Snow and Ice Operation Events	22	15	20
Street Signs Installed (each)	645	300	300
Catch Basin Repairs (each)	262	140	300
Fire Hydrant Repairs (each)	166	120	150
Citizen Call Responses	912	1300	1400

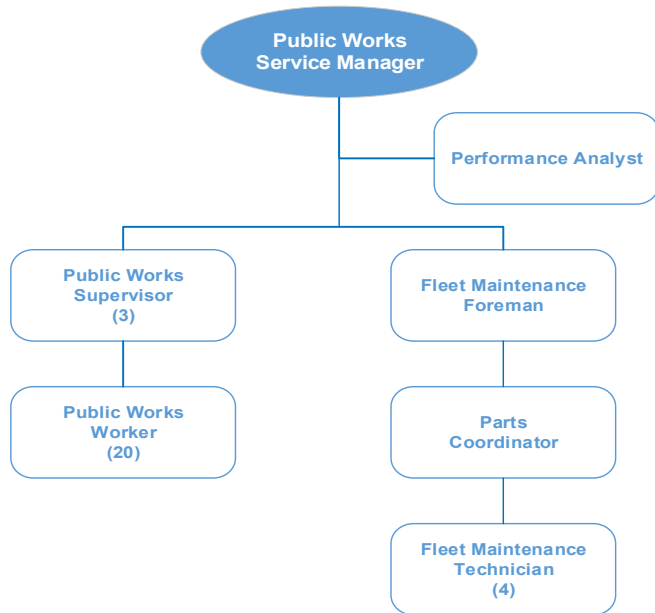
### 2019 - 2020 Accomplishments

- Completed 1,811 work orders for maintenance or repairs of City vehicles.
- Completed 68 work orders for repairing or servicing vehicles in our Fleet shared services agreement.
- Continued to update our leaf collection machines to improve safety and efficiency.
- Responded to 149 emergency “first call” requests.
- Contracted to clean and televise over 163,000 linear feet of sanitary sewer lines.
- Contracted to paint 647 fire hydrants in two (2) working districts in the City.
- Piloted food waste collection program with GoZERO Services – collected 27,474 tons of food waste.
- Installed 66 residential Overactive Sump Pump kits at curbside.
- Transitioned to a paperless work order system for the Public Works Division.
- Implemented the UA Click 2Fix phone application.



## PUBLIC WORKS

The Public Works Division is responsible for maintenance and repair of the city roadways and the sanitary & stormwater systems throughout the City. The Division is committed to providing safe passage for motorists and pedestrians by utilizing on-going preventative maintenance schedules and the most efficient repair methods available.



### On The Horizon

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

### Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Public Works	\$1,046,912	\$1,025,265	\$1,306,500	\$1,327,600
<b>Total General Fund</b>	<b>\$1,046,912</b>	<b>\$1,025,265</b>	<b>\$1,306,500</b>	<b>\$1,327,600</b>
Street Maintenance Repair Fund	\$1,399,123	\$1,206,921	\$1,258,200	\$1,271,900
Local Coronavirus Relief Fund	0	161,768	0	0
Water Surcharge Fund	294,228	502,548	332,500	335,000
Sewer Surcharge Fund	732,730	783,655	1,024,700	995,500
Stormwater Fund	498,498	681,176	702,700	711,200
Capital Equipment Fund	369,924	280,081	345,000	0
<b>Total - All Funds</b>	<b>\$4,341,415</b>	<b>\$4,641,414</b>	<b>\$4,969,600</b>	<b>\$4,641,200</b>

#### Expenditures by Category

Personal Services	\$2,711,990	\$2,743,363	\$2,997,400	\$3,056,000
Other Than Personal Services	1,259,501	1,485,632	1,587,200	1,585,200
Capital Equipment	369,924	412,419	385,000	0
<b>Total</b>	<b>\$4,341,415</b>	<b>\$4,641,414</b>	<b>\$4,969,600</b>	<b>\$4,641,200</b>

Authorized Personnel	<u>Actual</u>		<u>Adopted</u>	
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Full-Time Budgeted	31.00	31.00	31.00	31.00
FTE	1.73	1.73	1.73	1.73
<b>Total</b>	<b>32.73</b>	<b>32.73</b>	<b>32.73</b>	<b>32.73</b>







## CAPITAL EQUIPMENT

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### Capital Equipment

The capital equipment budget is adopted annually (therefore, only 2021 will reflect a budget for capital equipment). The budget is comprised of additional or replacement equipment needed in the City's fleet, office, and technology areas, along with other miscellaneous tools and equipment.

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

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

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

The majority of the City's current and future capital equipment purchases are made from the Capital Equipment and Technology Funds. The Capital Equipment Fund accounts for a dedicated ½ mill permanent property tax which is expected to generate approximately \$1.1 million for the City. The Technology Fund accounts for the revenues generated from

cellular tower lease fees and they are used exclusively for technology or related equipment purchases. Beginning in 2018, the City began to supplement the traditional funding sources with additional transfers from the General Fund. The main reason for this was that the revenue sources were not increasing at the same pace as the increases in the cost of equipment and technology. These transfers have continued throughout the 2021 budget.

The 2021 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 so the City can sustain current technology needs.
- Equipment life has been exhausted.

#### New or Non-routine –

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

The City's Procurement Code allows the City Manager to enter into contracts involving the expenditure of not more than forty thousand dollars (\$40,000) without City Council approval, provided that sufficient funds have been appropriated. The Procurement Code also allows the City to enter into a contract with another political subdivision or a governmental cooperative purchasing group without City Council approval. Several items, such as vehicles and IT equipment, in the 2021 capital equipment budget meet this criteria.

## CAPITAL EQUIPMENT

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The following tables provide a summary of the 2021 capital equipment budget by funding source and then by division.

Capital Equipment Summary by Funding Source	
Capital Equipment Fund	\$ 1,122,500
Emergency Medical Billing Fund	18,600
Technology Fund	98,000
Street Maintenance and Repair Fund	50,000
Sanitary Sewer Surcharge Fund	40,000
	<u>\$ 1,329,100</u>

Capital Equipment Summary by Department	
Community Development	\$ 5,000
General Administration	5,000
Fire Division	108,600
Information Technology	383,000
Parks and Recreation	152,000
Police Division	225,500
Public Service Administration	65,000
Public Works	385,000
	<u>\$ 1,329,100</u>



# CAPITAL EQUIPMENT

## General Administration

<u>Item Number</u>	<u>Description</u>	<u>Quantity</u>	<u>New (N) or Replacement (R)</u>	<u>Amount</u>	<u>Funding Source</u>
1	Chevy Equinox with expiring lease	1	N/A	\$ 5,000	Capital Equipment Fund
<b>General Administration Total</b>				<b>\$ 5,000</b>	

## 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
<b>Community Development Total</b>				<b>\$ 5,000</b>	

## Fire Division

<u>Item Number</u>	<u>Description</u>	<u>Quantity</u>	<u>New (N) or Replacement (R)</u>	<u>Amount</u>	<u>Funding Source</u>
1	Self-contained breathing apparatus (SCBA)	3	N	\$ 18,600	EMS Billing Fund
2	¾ ton pickup truck	1	R	57,000	Capital Equipment Fund
3	Electric vehicle - CARES	1	R	28,000	Capital Equipment Fund
4	Chevy Equinox with expiring lease	1	N/A	5,000	Capital Equipment Fund
<b>Fire Division Total</b>				<b>\$ 108,600</b>	

## 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>
<b>Police</b>					
1	Body worn cameras/cruiser cameras		N	\$ 285,000	Capital Equipment Fund
2	Mobile surveillance cameras		N	12,000	Technology Fund
				<u>297,000</u>	
<b>Fire</b>					
3	Analytics software	1	N	36,000	Technology Fund
				<u>36,000</u>	
<b>General</b>					
4	Offsite cloud storage	1	R	50,000	Technology Fund
				<u>50,000</u>	
<b>Information Technology Total</b>				<b>\$ 383,000</b>	

# CAPITAL EQUIPMENT

## Parks and Recreation

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Cargo van	1	R	\$ 40,000	Capital Equipment Fund
2	Equipment trailer	1	R	5,500	Capital Equipment Fund
3	Equipment trailer	1	R	8,500	Capital Equipment Fund
4	¾ ton pickup truck with dump bed and plow	1	R	42,000	Capital Equipment Fund
5	1 ton pickup truck with plow	1	R	41,000	Capital Equipment Fund
6	Dodge Ram 1500 with expiring lease - Parks and Forestry	1	N/A	5,000	Capital Equipment Fund
7	Dodge Ram 1500 with expiring lease - Parks and Forestry	1	N/A	5,000	Capital Equipment Fund
8	Dodge Ram 1500 with expiring lease - Parks and Forestry	1	N/A	5,000	Capital Equipment Fund
Parks and Recreation Total				<b>\$ 152,000</b>	

## Police Division

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Police cruiser (SUV)	1	R	\$ 37,500	Capital Equipment Fund
2	Police cruiser (SUV)	1	R	37,500	Capital Equipment Fund
3	Police cruiser (SUV)	1	R	37,500	Capital Equipment Fund
4	Complete cruiser up fittings	3	R	58,000	Capital Equipment Fund
5	Unmarked vehicle	1	R	25,000	Capital Equipment Fund
6	Unmarked vehicle	1	R	25,000	Capital Equipment Fund
7	Chevy Equinox with expiring lease	1	N/A	5,000	Capital Equipment Fund
Police Division Total				<b>\$ 225,500</b>	

## Public Service Administration

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Chevy Equinox with expiring lease	1	N/A	\$ 5,000	Capital Equipment Fund
2	Chevy Equinox with expiring lease	1	N/A	5,000	Capital Equipment Fund
3	Chevy Equinox with expiring lease	1	N/A	5,000	Capital Equipment Fund
4	Radar vehicle detection devices	10		50,000	Street Maintenance and Repair Fund
Public Service Administration Total				<b>\$ 65,000</b>	

## CAPITAL EQUIPMENT

### Public Works

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Single axle dump truck with snow plow/spreader	1	R	\$ 173,000	Capital Equipment Fund
2	Skid steer with pavement grinder and broom	1	R	70,000	Capital Equipment Fund
3	Equipment trailer	1	R	27,000	Capital Equipment Fund
4	Pickup truck with snow plow - 3/4 ton	1	R	40,000	Capital Equipment Fund
5	Pickup truck with snow plow - 3/4 ton	1	R	40,000	Sanitary Sewer Surcharge Fund
6	Liquid asphalt trailer	1	R	13,000	Capital Equipment Fund
7	Message board trailer	1	R	17,000	Capital Equipment Fund
8	Chevy Colorado with expiring lease	1	N/A	5,000	Capital Equipment Fund
<b>Public Works Total</b>				<b>\$ 385,000</b>	

## CAPITAL IMPROVEMENTS

### Capital Improvement

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

The City's financial policies include guidance for maintaining a ten-year CIP plan with the goal of achieving the annual replacement cost of the infrastructure based upon the service life of each component. The CIP plan is managed and developed by a CIP Committee consisting of representatives from all the major divisions of the City. This committee is responsible for evaluating potential projects, adding and removing projects from the CIP, and prioritizing the projects included within the CIP. The ten-year CIP plan is updated annually and the current plan includes years 2021 through 2030. The total of the current CIP is approximately \$140.3 million or an average of \$14 million annually.

### Capital Improvement Plan 2021 – 2030 (in millions)

<u>Detail</u>	<u>Amount</u>	<u>Percent</u>
<b>Streets, etc.</b> <i>(includes streets, sidewalks, lights, signals, etc.)</i>	<b>\$77.1</b>	<b>55.0%</b>
<b>Utilities</b> <i>(includes waterlines, sewerlines, stormwater projects, bridges/culverts)</i>	<b>43.6</b>	<b>31.0%</b>
<b>Parks</b>	<b>19.6</b>	<b>14.0%</b>
<b>Total</b>	<b>\$140.3</b>	<b>100.0%</b>

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

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

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

## CAPITAL IMPROVEMENTS

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### Financing

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

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

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

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

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

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

## CAPITAL IMPROVEMENTS

### CIP Funding

(by financing source)

	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Adopted <u>2021</u>	Adopted <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Projected <u>2025</u>
Bonds	\$ 10,794,377	\$ 8,745,801	\$ 24,017,203	\$ 9,826,349	\$ 9,801,300	\$ 8,548,900	\$ 8,241,600	\$ 12,011,500	\$ 10,846,100
Cash	5,943,651	7,355,171	9,466,339	4,756,105	4,525,200	9,680,800	7,321,900	3,952,200	4,351,500
Total	\$ 16,738,028	\$ 16,100,972	\$ 33,483,542	\$ 14,582,454	\$ 14,326,500	\$ 18,229,700	\$ 15,563,500	\$ 15,963,700	\$ 15,197,600

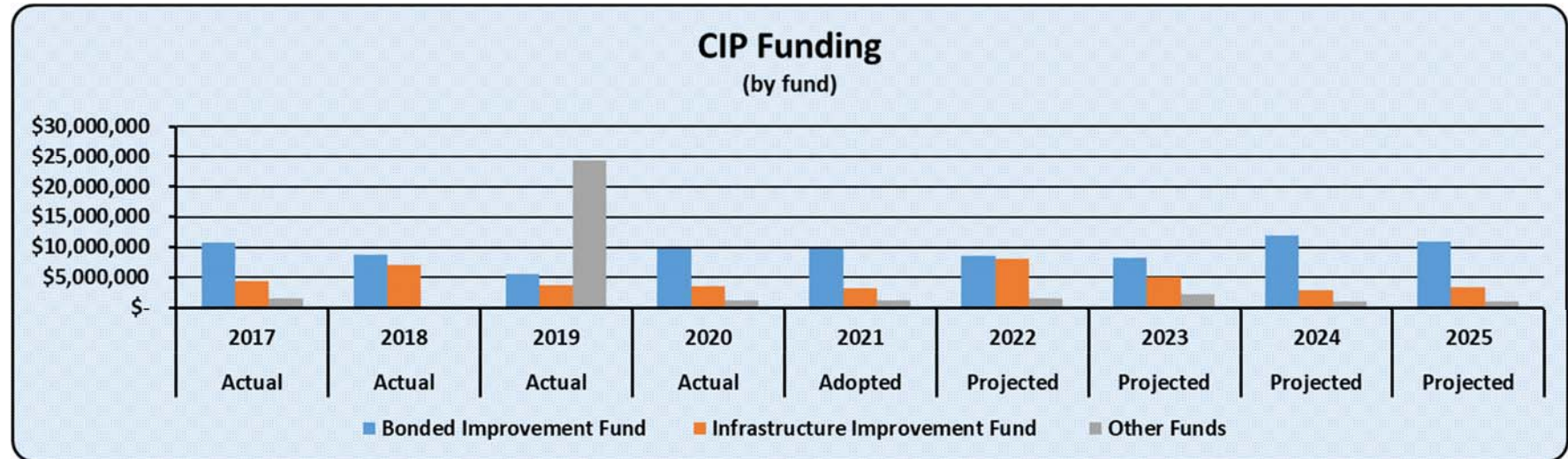
### CIP Funding

(by financing source)



## CAPITAL IMPROVEMENTS

CIP Funding									
(by fund)									
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Adopted 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025
Bonded Improvement Fund	\$ 10,794,377	\$ 8,745,801	\$ 5,575,443	\$ 9,826,349	\$ 9,801,300	\$ 8,548,900	\$ 8,241,600	\$ 12,011,500	\$ 10,846,100
Infrastructure Improvement Fund	4,322,603	7,058,972	3,655,749	3,490,170	3,235,200	8,120,700	5,116,300	2,884,300	3,363,100
Other Funds	1,621,048	296,199	24,252,350	1,265,935	1,290,000	1,560,100	2,205,600	1,067,900	988,400
Total	\$ 16,738,028	\$ 16,100,972	\$ 33,483,542	\$ 14,582,454	\$ 14,326,500	\$ 18,229,700	\$ 15,563,500	\$ 15,963,700	\$ 15,197,600



*Note: The 2019 CIP Funding from other funds in 2019 primarily consists of expenditures associated with the Lane II TIF project.*



# CAPITAL IMPROVEMENTS

2021

Project Year	Project Name	Project Type	Adopted
<b>Construction</b>			
2021	Street Maintenance Program	Streets	\$ 960,500
2021	Street Reconstruction Program	Streets	1,695,000
2021	McCoy Rd. Resurfacing (Mountview Rd. to Kenny Rd.)	Streets	1,017,000
2021	Brandon Rd. and Parking Improvements	Streets	678,000
2021	Sidewalk Maintenance Program	Sidewalks	790,000
2021	Annual Sidewalk Incentive Program	Sidewalks	200,000
2021	Waterline Replacements	Waterlines	1,751,000
2021	Northwest Blvd. Stormwater Replacement (South of Lane)	Stormwater	2,542,500
2021	Sustainable Sewer Solution Program	Sanitary Sewers	1,354,800
2021	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	215,000
2021	Park Improvements		
	- Sidewalks	Parks	33,900
	- Northam Park Improvements (Utility Improvements) - Phase I	Parks	1,253,000
	- Thompson Park Tennis Court Resurfacing	Parks	225,600
	- Tremont Fountain Park Improvements	Parks	123,000
	- Oxford Park Playground Renovation	Parks	254,300
	- Small Capital Projects	Parks	33,900
<b>Design/Engineering</b>			
2022	Street Maintenance Program	Streets	36,000
2022	Street Reconstruction Program	Streets	225,000
2022	McCoy Rd. Resurfacing (Riverside Rd to Mountview Rd.)	Streets	100,000
2022	Fishinger Rd. Reconstruction (Mountview Rd. to Tremont Rd.)	Streets	200,000
2022	Sidewalk Maintenance Program	Sidewalks	40,000
2022	Lane Ave. Shared Use Path	Sidewalks	35,000
2022	North Star Rd. Sidewalks	Sidewalks	3,000
2022	Turkey Run Erosion Control	Stormwater	45,000
2022	Sustainable Sewer Solution Program	Sanitary Sewers	75,000
2022	Park Improvements		
	- Northam Park Improvements (Service Building) - Phase II	Parks	175,000
2023	Lane Ave. Corridor Streetscape	Streets	265,000
<b>TOTAL:</b>			<b>\$ 14,326,500</b>



# CAPITAL IMPROVEMENTS

2022

Project Year	Project Name	Project Type	Adopted
<b>Construction</b>			
2022	Street Maintenance Program	Streets	\$ 1,383,200
2022	Street Reconstruction Program	Streets	1,728,900
2022	Fishinger Rd. Reconstruction (Mountview Rd. to Tremont Rd.)	Streets	5,870,500
2022	McCoy Rd. Resurfacing (Riverside Rd to Mountview Rd.)	Streets	1,203,600
2022	Sidewalk Maintenance Program	Sidewalks	805,800
2022	Lane Ave. Shared Use Path	Sidewalks	403,500
2022	North Star Rd. Sidewalks	Sidewalks	115,300
2022	Annual Sidewalk Incentive Program	Sidewalks	100,000
2022	Fishinger Rd. Waterline (Phase I)	Waterlines	1,728,900
2022	Turkey Run Erosion Control	Stormwater	345,800
2022	Sustainable Sewer Solution Program	Sanitary Sewers	1,456,100
2022	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	219,300
2022	Park Improvements		
	- Sidewalks	Parks	34,600
	- Northam Park Improvements (Service Building) - Phase II	Parks	2,017,100
<b>Design/Engineering</b>			
2023	Street Maintenance Program	Streets	23,000
2023	Street Reconstruction Program	Streets	137,700
2023	Fishinger Rd. Reconstruction (Riverside Dr. to Mountview Rd.)	Streets	102,000
2023	Sidewalk Maintenance Program	Sidewalks	40,800
2023	Nottingham Rd. Sidewalk Project	Sidewalks	49,500
2023	Turkey Run Stream Stabilization	Stormwater	255,000
2023	Sustainable Sewer Solution Program	Sanitary Sewers	76,500
2023	Park Improvements		
	- Northam Park Improvements (West Athletic Fields) - Phase III	Parks	132,600
<b>TOTAL:</b>			<b>\$ 18,229,700</b>

# CAPITAL IMPROVEMENTS

2023

Project Year	Project Name	Project Type	Adopted
<b>Construction</b>			
2023	Street Maintenance Program	Streets	\$ 881,800
2023	Street Reconstruction Program	Streets	1,058,100
2023	Fishinger Rd. Reconstruction (Riverside Dr. to Mountview Rd.)	Streets	5,265,400
2023	Sidewalk Maintenance Program	Sidewalks	249,800
2023	Nottingham Rd. Sidewalk Project	Sidewalks	570,200
2023	Annual Sidewalk Incentive Program	Sidewalks	100,000
2023	Fishinger Rd. Waterline Replacement (Phase II)	Waterlines	1,763,500
2023	Turkey Run Stream Stabilization - Phase II	Stormwater	881,800
2023	Sustainable Sewer Solution Program	Sanitary Sewers	1,512,900
2023	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	223,700
2023	Park Improvements		
	- Sidewalks	Parks	35,300
	- Northam Park Improvements (West Athletic Fields) - Phase III	Parks	1,528,400
	- Small Capital Projects	Parks	47,100
<b>Design/Engineering</b>			
2024	Street Maintenance Program	Streets	25,000
2024	Street Reconstruction Program	Streets	234,100
2024	Northwest Blvd Reconstruction - Phase III	Streets	281,000
2024	Lane Ave. Corridor Streetscape - Phase I	Streets	260,100
2024	Sidewalk Maintenance Program	Sidewalks	41,600
2024	Waterline Replacements	Waterlines	288,800
2024	Sustainable Sewer Solution Program	Sanitary Sewers	78,000
2024	Park Improvements		
	- Northam Park Improvements (East Athletic Fields) - Phase IV	Parks	104,100
	- Northam Park Improvements (Site Work and Paths) - Phase V	Parks	54,700
	- Fancyburg Park Improvements - Phase I	Parks	78,100
<b>TOTAL:</b>			<b>\$ 15,563,500</b>

# CAPITAL IMPROVEMENTS

2024

Project Year	Project Name	Project Type	Adopted
<b>Construction</b>			
2024	Street Maintenance Program	Streets	\$ 958,300
2024	Street Reconstruction Program	Streets	1,796,700
2024	Lane Ave. Corridor Streetscape - Phase I	Streets	2,994,500
2024	Northwest Blvd Reconstruction - Phase III	Streets	2,156,100
2024	Sidewalk Maintenance Program	Sidewalks	254,400
2024	Annual Sidewalk Incentive Program	Sidewalks	100,000
2024	Waterline Replacements	Waterlines	2,216,000
2024	Sustainable Sewer Solution Program	Sanitary Sewers	1,504,300
2024	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	227,900
2024	Park Improvements		
	- Sidewalks	Parks	36,000
	- Fancyburg Park Improvements - Phase I	Parks	898,400
	- Northam Park Improvements (East Athletic Fields) - Phase IV	Parks	1,197,800
	- Northam Park Improvements (Site Work and Paths) - Phase V	Parks	628,900
<b>Design/Engineering</b>			
2025	Street Maintenance Program	Streets	41,400
2025	Street Reconstruction Program	Streets	349,800
2025	Redding Rd. Resurfacing (Fishingier to Zollinger)	Streets	90,100
2025	Sidewalk Maintenance Program	Sidewalks	42,400
2025	Waterline Replacements	Waterlines	303,700
2025	Sustainable Sewer Solution Program	Sanitary Sewers	79,500
2025	Park Improvements		
	- Fancyburg Park Improvements - Phase II	Parks	74,200
	- Fancyburg Asphalt Paths	Parks	13,300
<b>TOTAL:</b>			<b>\$ 15,963,700</b>

# CAPITAL IMPROVEMENTS

2025

Project Year	Project Name	Project Type	Adopted
<b>Construction</b>			
2025	Street Maintenance Program	Streets	\$ 1,586,600
2025	Street Reconstruction Program	Streets	2,684,900
2025	Lane Ave. Corridor Streetscape - Phase II	Streets	3,051,000
2025	Redding Rd. Resurfacing (Fishinger to Zollinger)	Streets	1,037,400
2025	Sidewalk Maintenance Program	Sidewalks	259,200
2025	Annual Sidewalk Incentive Program	Sidewalks	100,000
2025	Waterline Replacements	Waterlines	2,331,000
2025	Sustainable Sewer Solution Program	Sanitary Sewers	1,534,200
2025	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	232,200
2025	Park Improvements		
	- Sidewalks	Parks	36,700
	- Fancyburg Park Improvements - Phase II	Parks	854,300
	- Fancyburg Asphalt Paths	Parks	152,600
<b>Design/Engineering</b>			
2026	Street Maintenance Program	Streets	42,200
2026	Street Reconstruction Program	Streets	356,400
2026	Zollinger Rd. Resurfacing (Riverside Dr. to Redding Rd.)	Streets	101,300
2026	Sidewalk Maintenance Program	Sidewalks	43,200
2026	Zollinger Rd. Street Light Improvements (Riverside Dr. to Tremont Rd.)	Street Lights	140,400
2026	Waterline Replacements (North Star Rd., Kioka Ave., Greensview Dr., Zollinger Rd.)	Waterlines	238,200
2026	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)	Stormwater	151,200
2026	Stormwater Projects	Stormwater	16,200
2026	Sustainable Sewer Solution Program	Sanitary Sewers	81,000
2026	Park Improvements		
	- Fancyburg Park Improvements - Phase III	Parks	81,000
	- Devon Pool - Phase IV	Parks	72,900
	- Reed Road Park Asphalt Paths	Parks	13,500
<b>TOTAL:</b>			<b>\$ 15,197,600</b>

# CAPITAL IMPROVEMENTS

2026

Project Year	Project Name	Project Type	Adopted
<b>Construction</b>			
2026	Street Maintenance Program	Streets	\$ 1,615,900
2026	Street Reconstruction Program	Streets	2,734,600
2026	Zollinger Rd. Resurfacing (Riverside Dr. to Redding Rd.)	Streets	811,300
2026	Sidewalk Maintenance Program	Sidewalks	264,000
2026	Annual Sidewalk Incentive Program	Sidewalks	100,000
2026	Zollinger Rd. Street Light Improvements (Riverside Dr. to Tremont Rd.)	Street Lights	808,000
2026	Waterline Replacements	Waterlines	1,827,300
2026	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)	Stormwater	870,100
2026	Stormwater Projects	Stormwater	186,500
2026	Sustainable Sewer Solution Program	Sanitary Sewers	1,627,000
2026	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	236,500
2026	Park Improvements		
	- Sidewalks	Parks	37,300
	- Small Projects	Parks	37,300
	- Fancyburg Park Improvements - Phase III	Parks	932,300
	- Devon Pool - Phase IV	Parks	839,100
	- Reed Road Park Asphalt Paths	Parks	155,400
	- Thompson Park Outdoor Fitness Equipment	Parks	124,300
	- Public Art Installation	Parks	62,200
<b>Design/Engineering</b>			
2027	Street Maintenance Program	Streets	42,900
2027	Street Reconstruction Program	Streets	363,000
2027	Sidewalk Maintenance Program	Sidewalks	44,000
2027	North Star Rd. Sidewalk	Sidewalks	12,300
2027	North Star Rd. Street Light Improvements	Street Lights	88,000
2027	Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.)	Traffic Signals	104,500
2027	Waterline Replacements	Waterlines	361,900
2027	Sustainable Sewer Solution Program	Sanitary Sewers	82,500
2027	Park Improvements		
	- Thompson Park Asphalt Paths	Parks	27,500
	- Thompson Park Shelter Renovation - Phase I	Parks	52,300
	- Thompson Park Shelter Renovation - Phase II	Parks	22,000
<b>TOTAL:</b>			<b>\$ 14,470,000</b>

# CAPITAL IMPROVEMENTS

2027

Project Year	Project Name	Project Type	Adopted
<b>Construction</b>			
2027	Street Maintenance Program	Streets	\$ 1,645,300
2027	Street Reconstruction Program	Streets	2,784,400
2027	Sidewalk Maintenance Program	Sidewalks	268,800
2027	North Star Rd. Sidewalk	Sidewalks	468,300
2027	Annual Sidewalk Incentive Program	Sidewalks	100,000
2027	North Star Rd. Street Light Improvements	Street Lights	506,300
2027	Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.)	Traffic Signals	601,200
2027	Waterline Replacements	Waterlines	2,775,500
2027	Stormwater Projects	Stormwater	189,900
2027	Sustainable Sewer Solution Program	Sanitary Sewers	1,379,200
2027	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	240,800
2027	Park Improvements		
	- Sidewalks	Parks	38,000
	- Thompson Park Asphalt Paths	Parks	316,400
	- Thompson Park Playground	Parks	443,000
	- Thompson Park Shelter Renovation - Phase I	Parks	601,200
	- Thompson Park Shelter Renovation - Phase II	Parks	253,200
<b>Design/Engineering</b>			
2028	Street Maintenance Program	Streets	43,700
2028	Street Reconstruction Program	Streets	369,600
2028	Sidewalk Maintenance Program	Sidewalks	44,800
2028	Stormwater Projects	Stormwater	16,800
2028	Waterline Replacements	Waterlines	154,300
2028	Sustainable Sewer Solution Program	Sanitary Sewers	84,000
2028	Park Improvements		
	- Mallway Park Improvements	Parks	56,000
	- Northwest Kiwanis/Burbank Asphalt Paths	Parks	14,000
	- Athletic Field Improvements	Parks	77,900
<b>TOTAL:</b>			<b>\$ 13,472,600</b>

# CAPITAL IMPROVEMENTS

2028

Project Year	Project Name	Project Type	Adopted
<b>Construction</b>			
2028	Street Maintenance Program	Streets	\$ 1,674,700
2028	Street Reconstruction Program	Streets	2,834,100
2028	Sidewalk Maintenance Program	Sidewalks	273,600
2028	Annual Sidewalk Incentive Program	Sidewalks	100,000
2028	Waterline Replacements	Waterlines	1,182,600
2028	Stormwater Projects	Stormwater	193,300
2028	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	245,100
2028	Sustainable Sewer Solution Program	Sanitary Sewers	999,700
2028	Park Improvements		
	- Sidewalks	Parks	38,700
	- Northwest Kiwanis Playground Replacement	Parks	289,900
	- Northwest Kiwanis/Burbank Asphalt Paths	Parks	161,100
	- Mallway Park Improvements	Parks	644,100
	- Athletic Field Improvements	Parks	895,300
	- Small Capital Projects	Parks	38,700
<b>Design/Engineering</b>			
2029	Street Maintenance Program	Streets	44,500
2029	Street Reconstruction Program	Streets	376,200
2029	Sidewalk Maintenance Program	Sidewalks	45,600
2029	Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.)	Traffic Signals	108,300
2029	Waterline Replacements	Waterlines	213,700
2029	Stormwater Projects	Stormwater	17,100
2029	Sustainable Sewer Solution Program	Sanitary Sewers	114,000
2029	Park Improvements		
	- Reed Rd. Park Drainage	Parks	57,600
	- Trails and Walkways	Parks	22,800
	- Sunny 95 Park Asphalt Paths	Parks	14,300
	- Thompson Park Shelter Houses - Phase III	Parks	45,600
<b>TOTAL:</b>			<b>\$ 10,630,600</b>

# CAPITAL IMPROVEMENTS

2029

Project Year	Project Name	Project Type	Adopted
<b>Construction</b>			
2029	Street Maintenance Program	Streets	\$ 1,704,100
2029	Street Reconstruction Program	Streets	2,883,800
2029	Sidewalk Maintenance Program	Sidewalks	278,400
2029	Annual Sidewalk Incentive Program	Sidewalks	100,000
2029	Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.)	Traffic Signals	622,700
2029	Waterline Replacements	Waterlines	1,637,900
2029	Stormwater Projects	Stormwater	196,700
2029	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	249,400
2029	Sustainable Sewer Solution Program	Sanitary Sewers	1,426,800
2029	Park Improvements		
	- Sidewalks	Parks	39,400
	- Reed Rd. Park Drainage	Parks	662,000
	- Trails and Walkways	Parks	262,200
	- Ball Diamond Fencing and Dugouts	Parks	196,700
	- Sunny 95 Park Asphalt Paths	Parks	163,900
	- Thompson Park Shelter Houses - Phase III	Parks	524,400
	- Playground Expansion	Parks	327,700
<b>Design/Engineering</b>			
2030	Street Maintenance Program	Streets	45,300
2030	Street Reconstruction Program	Streets	382,800
2030	Sidewalk Maintenance Program	Sidewalks	46,400
2030	McCoy Rd. Street Lighting Project	Street Lights	150,800
2030	Waterline Replacements	Waterlines	142,000
2030	Stormwater Projects	Stormwater	17,400
2030	Sustainable Sewer Solution Program	Sanitary Sewers	116,000
2030	Park Improvements		
	- Reed Rd. Water Park	Parks	46,400
<b>TOTAL:</b>			<b>\$ 12,223,200</b>



# CAPITAL IMPROVEMENTS

2030

Project Year	Project Name	Project Type	Adopted
<b>Construction</b>			
2030	Street Maintenance Program	Streets	\$ 1,733,500
2030	Street Reconstruction Program	Streets	2,933,500
2030	Sidewalk Maintenance Program	Sidewalks	283,200
2030	Annual Sidewalk Incentive Program	Sidewalks	100,000
2030	McCoy Rd. Street Lighting Project	Street Lights	866,800
2030	Waterline Replacement (Beverley Rd., Hoxton Ct., Trentwood Rd., Ridgeview Rd.)	Waterlines	1,088,100
2030	Stormwater Projects	Stormwater	200,100
2030	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	253,700
2030	Sustainable Sewer Solution Program	Sanitary Sewers	1,333,400
2030	Park Improvements		
	- Sidewalks	Parks	40,100
	- Reed Rd. Water Park	Parks	533,400
	- Senior Outdoor Fitness	Parks	300,100
<b>Design/Engineering</b>			
2031	Street Maintenance Program	Streets	46,100
2031	Street Reconstruction Program	Streets	389,400
2031	Sidewalk Maintenance Program	Sidewalks	47,200
2031	Waterline Replacements	Waterlines	177,000
2031	Stormwater Projects	Stormwater	17,700
2031	Sustainable Sewer Solution Program	Sanitary Sewers	118,000
<b>TOTAL:</b>			<b>\$ 10,461,300</b>
<b>Total Capital Improvements</b>			<b>\$ 140,538,700</b>









# LINE ITEM EXPENDITURE SUMMARY

Grand Total of Operating Expenditures Line Items						
	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>
<b><u>Personal service:</u></b>						
Salaries and wages	\$ 20,077,284	\$ 20,553,918	\$ 21,266,083	\$ 21,636,989	\$ 23,943,200	\$ 24,441,700
Retirement	3,499,698	3,595,806	3,726,242	3,794,778	4,247,700	4,349,700
Fringe benefits	3,609,559	3,675,993	3,352,881	3,623,477	4,139,700	4,154,300
<b>Total personal services</b>	<b>27,186,541</b>	<b>27,825,717</b>	<b>28,345,206</b>	<b>29,055,244</b>	<b>32,330,600</b>	<b>32,945,700</b>
<b><u>Other than personal service:</u></b>						
Materials and supplies	1,864,730	1,853,805	2,240,755	1,833,242	2,289,800	1,979,400
Uniforms and clothing	155,696	167,929	197,500	138,674	193,400	193,400
Rents and leases	164,074	149,195	194,788	194,762	260,900	235,500
Utilities	858,966	835,246	826,854	773,511	919,700	919,700
Maintenance and repairs	2,061,269	2,206,342	3,045,730	2,350,031	3,643,800	4,673,800
Professional development	316,937	266,303	314,436	200,882	391,700	391,700
Professional services	3,520,213	5,321,852	5,683,737	5,311,976	5,959,500	5,741,100
Other services	2,658,124	2,520,431	2,752,915	2,525,006	3,028,900	3,299,900
Miscellaneous expenditures	1,554,519	1,065,389	955,186	824,685	1,402,400	1,402,600
<b>Total other than personal service</b>	<b>13,154,528</b>	<b>14,386,492</b>	<b>16,211,901</b>	<b>14,152,769</b>	<b>18,090,100</b>	<b>18,837,100</b>
<b>Less: Capital-related personal services</b>	<b>(446,835)</b>	<b>(418,670)</b>	<b>(363,399)</b>	<b>(455,248)</b>	<b>(619,200)</b>	<b>(636,800)</b>
<b>Total operating expenditures</b>	<b>\$ 39,894,234</b>	<b>\$ 41,793,539</b>	<b>\$ 44,193,708</b>	<b>\$ 42,752,765</b>	<b>\$ 49,801,500</b>	<b>\$ 51,146,000</b>

# LINE ITEM EXPENDITURE SUMMARY

## Operating Expenditures Expressed as a Percentage of Total

	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Adopted</u>	2022 <u>Adopted</u>
<b><u>Personal service:</u></b>						
Salaries and wages	49.77%	48.69%	47.73%	50.08%	47.49%	47.20%
Retirement	8.68%	8.52%	8.36%	8.78%	8.42%	8.40%
Fringe benefits	8.95%	8.71%	7.52%	8.39%	8.21%	8.02%
<b>Total personal services</b>	<b>67.39%</b>	<b>65.92%</b>	<b>63.62%</b>	<b>67.25%</b>	<b>64.12%</b>	<b>63.62%</b>
<b><u>Other Than Personal Service:</u></b>						
Materials and supplies	4.62%	4.39%	5.03%	4.24%	4.54%	3.82%
Uniforms and clothing	0.39%	0.40%	0.44%	0.32%	0.38%	0.37%
Rents and leases	0.41%	0.35%	0.44%	0.45%	0.52%	0.45%
Utilities	2.13%	1.98%	1.86%	1.79%	1.82%	1.78%
Maintenance and repairs	5.11%	5.23%	6.84%	5.44%	7.23%	9.03%
Professional development	0.79%	0.63%	0.71%	0.46%	0.78%	0.76%
Professional services	8.73%	12.61%	12.76%	12.29%	11.82%	11.09%
Intra-city Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other services	6.59%	5.97%	6.18%	5.84%	6.01%	6.37%
Miscellaneous expenditures	3.85%	2.52%	2.14%	1.91%	2.78%	2.71%
<b>Total other than personal service</b>	<b>32.61%</b>	<b>34.08%</b>	<b>36.38%</b>	<b>32.75%</b>	<b>35.88%</b>	<b>36.38%</b>
<b>Department totals</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

# EMPLOYMENT SUMMARY

Pay Grade	Department/Position	Actual 2017		Actual 2018		Actual 2019		Actual 2020		Adopted 2021		Adopted 2022	
		Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
	<b><u>Office of the City Attorney</u></b>												
	City Attorney	1.00		1.00		1.00		1.00		1.00		1.00	
30	First Assistant City Attorney	1.00											
27	Assistant City Attorney	1.00		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
	<b>Total</b>	<b>5.00</b>	<b>0.58</b>	<b>5.00</b>	<b>0.58</b>	<b>5.00</b>	<b>0.58</b>	<b>5.00</b>	<b>0.58</b>	<b>5.00</b>	<b>0.58</b>	<b>5.00</b>	<b>0.58</b>
	<b><u>Office of the City Clerk</u></b>												
	City Clerk	1.00		1.00		1.00		1.00		1.00		1.00	
21	Deputy City Clerk	1.00		1.00		1.00		1.00		1.00		1.00	
18	Assistant Deputy City Clerk - Records												
17	Assistant Deputy City Clerk		0.63		0.63		0.63		0.63		0.63		0.63
	<b>Total</b>	<b>2.00</b>	<b>0.63</b>	<b>2.00</b>	<b>0.63</b>	<b>2.00</b>	<b>0.63</b>	<b>2.00</b>	<b>0.63</b>	<b>2.00</b>	<b>0.63</b>	<b>2.00</b>	<b>0.63</b>
	<b><u>Office of the City Manager</u></b>												
	City Manager	1.00		1.00		1.00		1.00		1.00		1.00	
32	Assistant City Manager	1.00		1.00		1.00		1.00		1.00		1.00	
28	Economic Development Director	1.00		1.00		1.00		1.00		1.00		1.00	
28	Human Resources Director	1.00		1.00		1.00		1.00		1.00		1.00	
27	Community Affairs Director	1.00		1.00		1.00		1.00		1.00		1.00	
20	Community Affairs Manager	1.00		1.00		1.00		1.00		1.00		1.00	
19	Executive Secretary	1.00		1.00		1.00		1.00		1.00		1.00	
19	Human Resources Specialist	1.00		1.00		1.00		1.00		1.00		1.00	
	Intern		0.29		0.29		0.29		0.29		0.29		0.29
	<b>Total</b>	<b>8.00</b>	<b>0.29</b>	<b>8.00</b>	<b>0.29</b>	<b>8.00</b>	<b>0.29</b>	<b>8.00</b>	<b>0.29</b>	<b>8.00</b>	<b>0.29</b>	<b>8.00</b>	<b>0.29</b>
	<b><u>Clerk of Court</u></b> <i>(included with Finance Dept. beginning in 2019)</i>												
21	Clerk of Court	1.00		1.00									
18	Deputy Clerk of Court	1.00		1.00									
	<b>Total</b>	<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b><u>Community Development</u></b>												
32	Community Development Director							1.00		1.00		1.00	
28	Community & Economic Development Manager												
26	Senior Planner	1.00		1.00		1.00		1.00		1.00		1.00	
26	Chief Building Official	1.00		1.00		1.00		1.00		1.00		1.00	
22	Planning Officer	1.00		1.00		1.00		1.00		1.00		1.00	
22	Code Compliance Officer	1.00		1.00		2.00		1.00		1.00		1.00	
21	Building Inspector/Plans Examiner	1.00		2.00		2.00		2.00		2.00		2.00	
20	Assistant Code Compliance Officer							1.00		1.00		1.00	
17	Administrative Assistant	2.00		1.00		1.00		1.00		1.00		1.00	
	Intern		0.75		0.75		0.75		0.75		0.75		0.75
	<b>Total</b>	<b>7.00</b>	<b>0.75</b>	<b>7.00</b>	<b>0.75</b>	<b>8.00</b>	<b>0.75</b>	<b>9.00</b>	<b>0.75</b>	<b>9.00</b>	<b>0.75</b>	<b>9.00</b>	<b>0.75</b>



# EMPLOYMENT SUMMARY

Pay Grade	Department/Position	Actual 2017		Actual 2018		Actual 2019		Actual 2020		Adopted 2021		Adopted 2022	
		Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
	<b>Facilities Maintenance</b>												
20	Building Maintenance Manager / Supervisor			1.00		1.00		1.00		1.00		1.00	
	Total	0.00		1.00		1.00		1.00		1.00		1.00	
	<b>Finance</b>												
32	Director of Finance	1.00		1.00		1.00		1.00		1.00		1.00	
28	Assistant Finance Director	1.00		1.00		1.00		1.00		1.00		1.00	
26	Finance Manager	1.00		1.00		1.00		1.00		1.00		1.00	
21	Purchasing Administrator	1.00		1.00		1.00		1.00		1.00		1.00	
21	Clerk of Court					1.00		1.00		1.00		1.00	
20	Examiner		0.60		0.60	1.00		1.00		1.00		1.00	
20	Payroll Administrator	1.00		1.00		1.00		1.00		1.00		1.00	
19	Management Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
18	Accounting Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
18	Deputy Clerk of Court					1.00		1.00		1.00		1.00	
17	Fiscal Technician Intern	1.00		1.00		1.00		1.00		1.00		1.00	
	Total	8.00	1.20	8.00	1.20	11.00	0.00	11.00	0.00	11.00	0.00	11.00	0.00
	<b>Fire Division</b>												
32	Fire Chief	1.00		1.00		1.00		1.00		1.00		1.00	
28	Assistant Fire Chief / Deputy Fire Chief	1.00		1.00		1.00		1.00		1.00		1.00	
19	Fire Office Manager (previously Management Assistant)	1.00		1.00		1.00		1.00		1.00		1.00	
17	Administrative Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
	Captain	5.00		5.00		5.00		5.00		5.00		5.00	
	Lieutenant	6.00		7.00		7.00		7.00		7.00		7.00	
	Firefighter	42.00		41.00		41.00		41.00		41.00		41.00	
22	C.A.R.E.S Manager					1.00		1.00		1.00		1.00	
	Total	57.00	0.00	57.00	0.00	58.00	0.00	58.00	0.00	58.00	0.00	58.00	0.00
	<b>Information Technology</b>												
32	Director of Information Technology	1.00		1.00		1.00		1.00		1.00		1.00	
24	Systems Engineer	2.00		2.00		2.00		2.00		2.00		2.00	
20	Web Developer/Graphic Designer	1.00		1.00		1.00		1.00		1.00		1.00	
20	Help Desk Technician	1.00		1.00		1.00		1.00		1.00		1.00	
	Total	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00

# EMPLOYMENT SUMMARY

Pay Grade		Actual 2017		Actual 2018		Actual 2019		Actual 2020		Adopted 2021		Adopted 2022	
		Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
Department/Position													
<b><u>Parks and Recreation</u></b>													
32	Parks & Recreation Director	1.00		1.00		1.00		1.00		1.00		1.00	
25	Parks Development & Arts Superintendent					1.00		1.00		1.00		1.00	
24	Parks & Forestry Superintendent	1.00		1.00		1.00		1.00		1.00		1.00	
24	Recreation Superintendent	1.00		1.00		1.00		1.00		1.00		1.00	
22	Arts Manager	1.00		1.00		1.00		1.00		1.00		1.00	
22	Recreation Manager (previously Senior Center Administrator)	1.00		1.00		1.00		1.00		1.00		1.00	
22	Aquatic/Park Facilities Manager		0.84		0.84		0.84		0.84		0.84		0.84
22	Parks & Forestry Supervisor	1.00		2.00		2.00		2.00		2.00		2.00	
21	Recreation Supervisor - Senior Center	2.00		2.00		2.00		2.00		2.00		2.00	
21	Recreation Supervisor - Youth / Adult	2.00		2.00		3.00		3.00		3.00		3.00	
21	Recreation Supervisor - Shelter Barn	1.00		1.00		1.00		1.00		1.00		1.00	
21	Horticulture Supervisor	1.00		1.00		1.00		1.00		1.00		1.00	
20	Community Events Coordinator		0.66		0.66		0.66		0.66		0.66		0.66
20	Recreation Program Assistant		0.87		0.87		0.87		0.87		0.87		0.87
20	Recreation Program Coordinator			1.00									
18	Recreation Program Leader		0.73		0.73		0.73		0.73		0.73		0.73
17	Administrative Assistant	2.00		3.00		3.00		3.00		3.00		3.00	
20	Parks and Forestry Specialist	4.00		4.00		3.00		5.00		4.00		4.00	
18	Parks and Forestry Technician	3.00	3.73	3.00	3.73	4.00	3.73	4.00	3.73	5.00	3.73	5.00	3.73
	Parks Capital Project Manager		0.73		0.73								
	Summer Program Workers		26.84		27.41		27.41		27.41		27.41		27.41
Total		21.00	34.40	24.00	34.97	25.00	34.24	27.00	34.24	27.00	34.24	27.00	34.24
<b><u>Police Division</u></b>													
32	Police Chief	1.00		1.00		1.00		1.00		1.00		1.00	
18	Police Records Specialist	1.00					0.60		0.60	1.00		1.00	
17	Administrative Assistant	3.00		3.00		3.00		3.00		3.00		3.00	
	Lieutenant	3.00		3.00		3.00		3.00		3.00		3.00	
	Sergeant	8.00		8.00		8.00		8.00		8.00		8.00	
	Police Officer	37.00		42.00		41.00		41.00		41.00		41.00	
	Communications Technician	7.00	1.92		0.72								
	Special Project Intern						0.50		0.50		0.50		0.50
	Safety Town		1.06		1.06		1.06		1.06		1.06		1.06
Total		60.00	2.98	57.00	1.78	56.00	2.16	56.00	2.16	57.00	1.56	57.00	1.56

# EMPLOYMENT SUMMARY

Pay Grade	Department/Position	Actual 2017		Actual 2018		Actual 2019		Actual 2020		Adopted 2021		Adopted 2022	
		Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
	<b>Public Service</b>												
32	Public Service Director									1.00		1.00	
32	Public Service Director / City Engineer	1.00		1.00		1.00		1.00					
28	Deputy Public Service Director / City Engineer			1.00		1.00							
28	City Engineer	1.00								1.00		1.00	
26	Assistant City Engineer	1.00		1.00		1.00		2.00		1.00		1.00	
23	Engineering Coordinator	2.00		2.00		2.00		2.00		2.00		2.00	
22	GIS Administrator			1.00		1.00		1.00		1.00		1.00	
21	Electrical Foreman	1.00		1.00		1.00		1.00		1.00		1.00	
20	Engineering Technician	4.00	1.44	3.00	1.44	3.00	1.44	4.00	1.44	4.00	1.44	4.00	1.44
20	GIS Analyst	1.00		1.00		1.00		1.00		1.00		1.00	
20	Utility/Engineering Technician			1.00		1.00		1.00		1.00		1.00	
19	Management Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
19	Electrician/Traffic Technician Intern	4.00		4.00		4.00		4.00		4.00		4.00	
			0.29		0.29		0.29						
	<b>Total</b>	16.00	1.73	17.00	1.73	17.00	1.73	18.00	1.44	18.00	1.44	18.00	1.44
	<b>Public Works Division</b>												
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	
20	Fleet Maintenance Foreman	1.00		1.00		1.00		1.00		1.00		1.00	
19	Fleet Maintenance Technician	4.00		4.00		4.00		4.00		4.00		4.00	
19	Performance Analyst					1.00		1.00		1.00		1.00	
18	Parts Coordinator	1.00		1.00		1.00		1.00		1.00		1.00	
17/19	Administrative Assistant/Process Improvement Specialist	1.00		1.00									
	Public Works Workers	20.00	1.12	20.00	1.73	20.00	1.73	20.00	1.73	20.00	1.73	20.00	1.73
	<b>Total</b>	31.00	1.12	31.00	1.73	31.00	1.73	31.00	1.73	31.00	1.73	31.00	1.73
	<b>Grand Total</b>	222.00	43.68	224.00	43.66	227.00	42.11	231.00	41.82	232.00	41.22	232.00	41.22

# EMPLOYMENT SUMMARY

2021 Pay Grades									
Pay Grade		Minimum	Mid point	Maximum	Pay Grade		Minimum	Mid point	Maximum
14	Annualized	37,895	45,475	53,054	23	Annualized	63,555	76,267	88,978
	Hourly	18.2190	21.8628	25.5066		Hourly	30.5555	36.6666	42.7777
15	Annualized	39,875	47,850	55,824	24	Annualized	67,369	80,843	94,317
	Hourly	19.1705	23.0046	26.8387		Hourly	32.3889	38.8667	45.3445
16	Annualized	42,268	50,722	59,175	25	Annualized	71,412	85,694	99,976
	Hourly	20.3212	24.3855	28.4497		Hourly	34.3325	41.1989	48.0654
17	Annualized	44,803	53,764	62,724	26	Annualized	76,409	91,691	106,973
	Hourly	21.5400	25.8480	30.1560		Hourly	36.7351	44.0822	51.4292
18	Annualized	47,491	56,990	66,488	27	Annualized	81,759	98,110	114,462
	Hourly	22.8324	27.3989	31.9654		Hourly	39.3071	47.1685	55.0299
19	Annualized	50,341	60,410	70,478	28	Annualized	87,482	104,979	122,475
	Hourly	24.2026	29.0431	33.8837		Hourly	42.0588	50.4706	58.8823
20	Annualized	53,363	64,036	74,709	29	Annualized	93,605	112,326	131,047
	Hourly	25.6554	30.7865	35.9176		Hourly	45.0024	54.0029	63.0034
21	Annualized	56,564	67,876	79,189	30	Annualized	95,564	114,677	133,790
	Hourly	27.1940	32.6328	38.0716		Hourly	45.9442	55.1331	64.3219
22	Annualized	59,958	71,949	83,941	31	Annualized	97,475	116,970	136,465
	Hourly	28.8258	34.5909	40.3561		Hourly	46.8631	56.2357	65.6084
					32	Annualized	113,120	139,885	166,650
						Hourly	54.3846	67.2524	80.1202

Note: 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 2080 hours unless otherwise provided by ordinance or collective bargaining agreements. Thus in years where regular work hours exceed the 2080 hours, annualized amounts could exceed the amounts provided above.

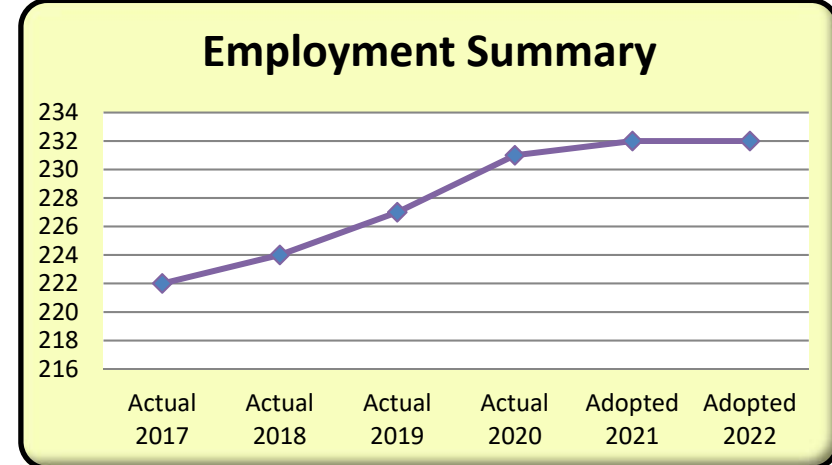


## EMPLOYMENT SUMMARY

The adopted strength table for 2021 and 2022 includes 232 full time employees. This is an increase of one position from the previously adopted budget. As the graph depicts, the number of full-time employees has grown by ten employees since 2017. This increase can be attributed to Council's dedication to improving the City's infrastructure and parks. Additionally, the City has partnered with the Upper Arlington School District to provide four School Resource Officers.

The one additional position included in the 2021-2022 Biennial Budget is a Records Specialist within the Police Department. This position was full-time position until 2017, when it was reduced to a part-time position (.6 full-time equivalency). This position has remained unfilled since such time and it is now believed that with the implementation of a new records management system and the duties associated with the proposed purchase of body worn cameras, that a full-time position is needed.

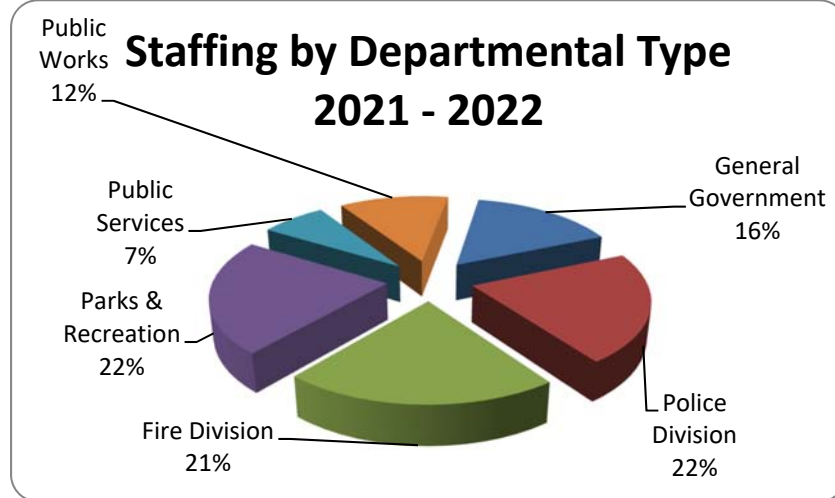
Other changes in the Employment Summary include changes to titles and pay grades within the Parks and Recreation Department. These changes are, in part, a result of a comprehensive parks study that the City has recently performed. Also, due to regular turnover in the areas of parks maintenance, it is believed pay grade adjustments are needed to remain marketable and attractive to good candidates. The job descriptions for these positions have been reviewed by the City's Human Resource Department and are deemed to fall within the proposed paygrade.



City Staff is comprised of both union-represented and non-represented Staff. The City Manager, City Attorney and City Clerk are contractual employees of the City Council. The non-union represented Staff is compensated according to a merit based classification and compensation plan. Any increase in pay is based upon the performance of the individual within the guidelines set forth in the UACO 155.02. There are three unions representing the majority of Staff. The individual unions and the Staff they represent are listed in the chart below. The labor union agreement with the Fraternal Order of Police (FOP) is set to expire on December 31, 2021. Being that the City and FOP will be in negotiations during 2021, no increases in pay have been included in the 2022 adopted budget.

Organization	Number of Employees	Employees Represented	Current Contract Expiration Date
Fraternal Order of Police	52	Police Officers	December 31, 2021
International Association of Firefighters	53	Firefighters	December 31, 2022
Teamsters	20	Public Works Workers	December 31, 2023

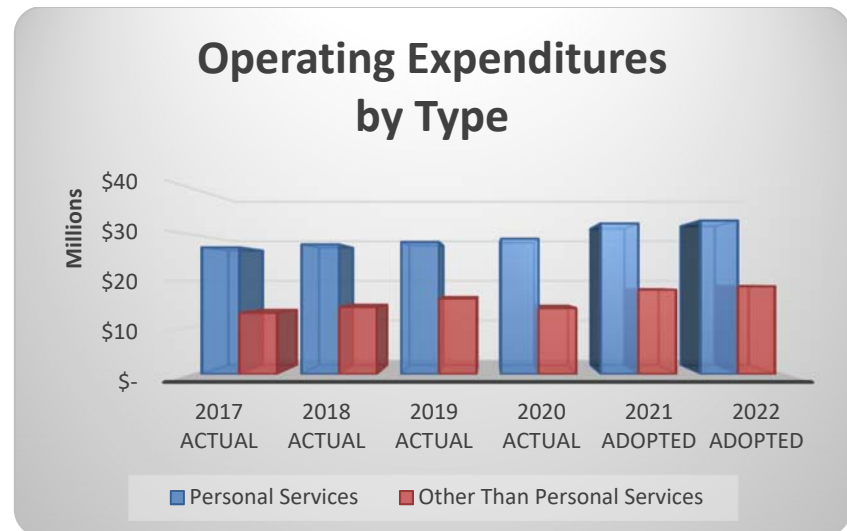
## EMPLOYMENT SUMMARY



General Government includes the following departments:

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

As illustrated in the chart on the right, personnel costs comprise approximately 65% of the operating budget. This percentage has been relatively consistent in each year since 2008 and is expected to continue with the 2021 - 2022 Biennial Budget. The remaining 35% of the operating budget consists of materials and supplies, fuel and vehicle maintenance, utilities, and professional services.



## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

**HVAC** - Heating, Ventilation, and Air Conditioning.

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

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

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

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

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

## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Revised Code** - See *Ohio Revised Code*.

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

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

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

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

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

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

## **2013 Master Plan (Excerpts Taken From Original Document)**

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### **Introduction**

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

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

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

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

### **A. 2001 Master Plan**

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

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

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

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

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

## **B. A Decade of Implementation**

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

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

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

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

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

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

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

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

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

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

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

## **C. 2012 Master Plan Update Process**

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

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

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

### ***1. Implementation Strategies***

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

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

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

## **2. Considerations of the Plan**

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

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

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

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

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

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

### **3. Policy Foundation of the Plan**

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

#### **a. Goals**

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

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

#### **Performance Measures**

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



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

## **b. Principles**

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

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

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

## **c. Implementation**

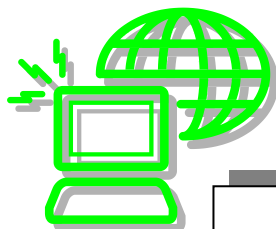
Each goal has a related set of objectives and strategies to support implementation. The text for each chapter describes the goal, objectives and strategies. In each chapter there is a summary table that identifies responsible parties and timelines for implementation of each strategy. Outlined below are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

Immediate:	2013
Short-term:	2013 – 2015
Mid-term:	2016 – 2020
Long-term:	2021 – 2030
Ongoing:	Currently in progress and/or to be continued once initiated.

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

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