



Municipal Program of Services

ADOPTED BUDGET FOR 2023-2024



TABLE OF CONTENTS

	<u>Page</u>		<u>Page</u>
Budget Message – significant events update		<u>Funds (continued)</u>	
<u>Introduction</u>		Operations – Restricted	
Municipal Program of Services Overview	1	Fund Descriptions	62
Budget Presentation Award	7	2023 Summary Presentation	64
List of City and Elected Officials	8	Street Maintenance and Repair Fund	66
City Organizational Chart	11	Lifelong Learning and Leisure Fund	67
Community Profile	12	Tree Planting Fund	67
Guiding Policies	18	Neighborhood Lighting Utility Fund	68
		Clerk of Court Fund	68
<u>Overview</u>		Mayor's Court Computer Fund	69
Overview Presentation	28	Mayor's Court Special Project Fund	69
Revenue Summary	32	Upper Arlington Visitors Bureau Fund	70
Expenditure Summary	40	Tax Incentive Review Fund	70
Debt Summary	44	Law Enforcement Fund	71
		Enforcement Education Fund	71
<u>Funds</u>		FEMA Fund	72
Comprehensive Listing of Funds		Local Coronavirus Relief Fund	72
By Fund Type	50	Local Fiscal Recovery Fund	73
By Operation	51	One Ohio Opioid Fund	73
		Operations – Business	
Consolidated Presentation		Fund Descriptions	74
Nine Year Presentation	52	2023 Summary Presentation	75
Fiscal Year 2023 (by Operation)	53	Solid Waste Management Fund	76
Fund Summaries		Sanitary Sewer Surcharge Fund	77
Operations – General		Water Surcharge Fund	78
Fund Descriptions	54	Stormwater Management Fund	79
2023 Summary Presentation	55	Swimming Pool Fund	80
General Fund	56	Capital – Capital Equipment and	
Emergency Medical Services Billing Fund	58	Capital Improvements	
Civil Service Fund	59	Fund Descriptions	82
Self-Insurance Fund	60	2023 Summary Presentation	83
Economic Development Fund	61	Capital Equipment Fund	84
Police and Fire Pension Funds	61	Technology Fund	84
		Bonded Improvement Fund	85

TABLE OF CONTENTS

	<u>Page</u>		<u>Page</u>
<u>Funds (continued)</u>		<u>Departments</u>	
Capital – Capital Equipment and		City Council	107
Capital Improvements (cont.)		City Clerk's Office	110
Estate Tax Capital Project Fund	85	City Attorney's Office	112
Infrastructure Improvement Fund	86	City Manager's Office	114
Community Fiber Optic Fund	87	Community Development Department	118
		Facilities Maintenance	120
Capital – Debt, Capital Asset Management		Finance Department (<i>including Clerk of Court</i>)	122
and Tax Increment Financing (TIF)		Fire Division	124
Fund Descriptions	88	General Administration	128
2023 Summary Presentation	90	Information Technology Department	130
General Bond Retirement Fund	92	Parks and Recreation Department	132
Capital Asset Management Fund	93	Police Division	136
Horizon Tax Incentive Fund	94	Public Service Department	138
Kingsdale West TIF Fund	95	Public Works Division	140
Kingsdale Core TIF Fund	95		
Arlington Crossing TIF Fund	96	<u>Capital</u>	
Lane Avenue TIF Fund	96	Capital Equipment Program	144
Riverside North TIF Fund	97	Capital Improvement Program	150
Riverside South TIF Fund	97		
Lane Avenue Mixed Use TIF Fund	98	<u>Appendix</u>	
Tremont Road TIF Fund	99	Expenditure Summary	
Arlington Centre TIF Fund	99	Grand Total of Operating Expenditure Line Items	164
West Lane Northwest TIF Fund	100	Operating Expenditures Expressed as a	165
Lane Avenue II TIF Fund	101	Percentage of Total	
Gateway TIF Fund	102	Employment Summary	166
Kingsdale Center TIF Fund	103	Glossary of Terms	174
		2013 Master Plan (Excerpts Taken From	178
Internal Service Funds		Original Document)	
Fund Descriptions	104	Contact Information	184
Employee Benefit Fund	105		
BWC Administration Fund	105		



November 7, 2022

President Brendan King
And members of City Council
City of Upper Arlington
3600 Tremont Road
Upper Arlington, Ohio 43221

Dear Council President and Members of City Council:

In accordance with Section XI of the City of Upper Arlington Charter, it is my duty and honor as City Manager to present you with the 2023-2024 Municipal Services Program. As we navigate a series of economic challenges, including inflationary market conditions, supply chain delays and other lasting impacts from the COVID-19 pandemic, I am pleased to report that the City's fiscal position remains strong. We are mindful of the challenges presented by the current environment and the unknowns that may lie ahead. Just as we adjusted expenditures in recent years in response to the pandemic, the proposed 2023-2024 budget document presented here reflects conservative revenue projections and flexibility.

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

The City's income tax continues to trend upward, serving as a positive source of support for many major operations and projects, changing our landscape and infrastructure for the better. Thanks to resident support of the .5% income tax increase, which took effect in 2015, combined with many new economic development investments, the City has realized approximately \$43.1 million in income tax dollars that have been invested directly back into the community. Improvements to our infrastructure – whether it's a reconstructed street, a new sidewalk or a new playground – benefit us in the short term and strengthen the community's foundation for prosperous future generations. Meanwhile, our General Fund reserves continue to grow, and are projected to become approximately 61% in 2023, well above the policy requiring a 30% minimum.

2022 Highlights & Accomplishments

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

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

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

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

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

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

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

For the 14th consecutive time, the City has achieved exceptional financial ratings from two national agencies for two bond issuances. For an issuance of general obligation bonds to fund a portion of the 2023-2024 Capital Improvement Program, Moody's Investors Service assigned the top rating of Aaa, and S&P Global assigned its top rating of AAA. For an issuance of non-tax revenue bonds to finance infrastructure improvements at the Kingsdale Redevelopment Project – namely funding for the structured parking – Moody's assigned an impressive rating of Aa1, and S&P Global assigned its top rating of AAA. Achieving the highest possible rating is an accomplishment that speaks to exceptional fiscal policies and oversight that translates to significant interest rate savings when we issue bonds to support capital projects.

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

Additional capital investments included:

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

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

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

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

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

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

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

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

Looking Ahead

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

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

Revenue Highlights

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

Expenditure Highlights

This budget continues our impressive record of cost control from recent years. Total proposed appropriations for 2023 operating expenditures are 3.13% above the currently projected 2022 budget. All City departments continue to successfully manage their resources and contain overtime costs. We are proud of these accomplishments, which are made possible by the consistent leadership of the City Council and the dedication and commitment of our employees.

Budget requests of note include:

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

Highlights of some personal services adjustments include:

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

Conclusion

Despite continuing challenges, the City continues on a positive trajectory. Our community partners and residents alike have a keen eye to the future, a shared belief that Upper Arlington will continue to go from strength to strength and they are committed to doing their part to help move us forward. The City's 2023-2024 Municipal Program of Services and our 10-year Capital Improvement Program ensure that the City is doing its part to carry the legacy of this great community forward.

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

Sincerely,



Steven R. Schoeny
City Manager

Subsequent Event(s)

- The City issued \$17.925 million in Special Obligation Nontax Revenue Bonds on December 7, 2022 related to the Kingsdale Center development project. The bonds were rated Aa1 by Moody's and AAA by S+P Global, issued at interest rates ranging from 4.5% to 5.2%, and are scheduled to mature in 2045. Due to the issuance occurring after City Council's approval of the budget document, the debt service amounts have not been included in the tables or amount presented in this section. Anticipated debt service amounts related to this issue were included in the fund summaries as "proposed" amounts).
- The bargaining unit agreement with the International Association of Firefighters, Local 1521 (IAFF) expired on December 31, 2022. Due to the two parties not coming to terms by City Council's final meeting in 2022, Ordinance 80-2022 was passed extending the current agreement until a successor agreement is passed.

MUNICIPAL PROGRAM OF SERVICES OVERVIEW

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

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

Following the table of contents (*inserted in final version*) is the *Introduction Section*. This section begins with a general overview of the MPS (this section), including an outline of the format of the document and a description of the City's budget process and applicable guidelines. The *Introduction Section* also includes the Distinguished Budget Presentation Award for the 2021 - 2022 MPS, a listing of elected and key City officials, an organizational chart, a community profile, and the City's guiding policies.

The Introduction Section is followed by the *Overview Section*. This section contains four summaries that cover the adopted budget document as a whole (Overview Summary), major revenues, major expenditures, and debt obligations. These summaries will provide information on the adopted amounts for 2023 and 2024, as well as trends and future projections.

The heart of the MPS can be found in the *Fund Section*. This section provides various presentations of the adopted amounts for 2023 and 2024, as well as, actual information for calendar years 2019 through 2022 and projections for years 2025 through 2027. The projections are intended to provide the long term planning perspective needed to properly evaluate funding and allocation decisions for future years. To completely understand this section of the MPS, you will first need to understand the City's basis of accounting (described later in this section) and the concept of fund accounting. In short, the financial activity of the City is undertaken in accounting entities called funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. This concept is described in more detail in the *Overview Section*.

The *Fund Section* begins with two presentations of the City's Comprehensive Listing of Funds, one by *fund type* and the other by *operation*. The listings of funds are followed by two presentations of the City's consolidated financial information. Though it will be discussed later in this document, it is important to note that regardless of how the consolidated financial information is presented, it is not considered appropriate for governmental accounting purposes. The *fund type* presentation is formatted in a traditional operating statement format and displays nine years of financial information. The *operation* presentation consolidates the financial information for 2023 and allocates the revenue and expenditures between the categories of operations and capital to show each category's level of sufficiency (2024 will be presented in this format in the biennial update). The different types of funds and operations are described in more detail in the *Overview Section*.

MUNICIPAL PROGRAM OF SERVICES OVERVIEW

The individual fund summaries follow the consolidated presentations. These summaries are organized by *operation*. Each section will begin with descriptions of the operation and each individual fund. These descriptions will be followed by a summary presentation of the 2023 financial information and then nine years of financial information for each of the individual funds.

The *Department Section* comes after the Fund Section. This section provides a description and data for each of the departments of the City. Each department description includes a departmental organizational chart, staffing table showing authorized personnel, workload measures, accomplishments for 2021-2022; upcoming priorities, and four years of financial information.

Next, the *Capital Section* includes a list of items included in the 2023 adopted capital equipment budget, with the funding sources, and the details of the adopted 10-year Capital Improvement Program. It is important to note that the City budgets capital equipment purchases annually. Therefore, the department pages only include the funding for the adopted 2023 capital equipment budget.

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

Budget Process

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

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

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

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

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

MUNICIPAL PROGRAM OF SERVICES OVERVIEW

The final MPS is updated to reflect City Council action with respect to revenue and expenditure recommendations. The actual results of 2022 operations will replace the projected revenues and expenditure columns as originally presented to City Council for the budget hearings.

City Council Action on the Budget

City Council held three public meetings regarding the 2023-2024 budget. These meetings provided City Council the opportunity to discuss and ask questions on the proposed budget prior to formally authorizing. Additionally, these meetings provided the public an opportunity to address the proposed budget.

The meetings were held on the following dates:

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

The first meeting provided a high-level 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 was left to address any open or pending items.

After thorough discussion, City Council made one substantive change to the proposed budget prior to their approval. The change involved the realignment of the budget for the Northam Park project phases that were included in the capital improvement program. This change reduced the proposed budgets by a total of \$1,546,300 over the years 2023-2026. Proposed budgets for 2023 and 2024 were reduced by \$1,035,300 and \$133,200, respectively.

Budget Execution

Once the Finance Department enters the adopted budget into the City's financial system, the original budget document is no longer updated for any future changes. Any and all future changes (i.e. unplanned revenues or expenditures) to these original amounts will be accounted for as budget amendments.

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

MUNICIPAL PROGRAM OF SERVICES OVERVIEW

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

Budget Basis of Accounting

To completely understand the numbers presented within the MPS, you will first need to understand what makes up the numbers. The budget basis of accounting, or budgetary basis, refers to the type of accounting used to estimate financing sources (revenues) and financing uses (expenditures) used in the budget. There are four different bases of accounting that could be used:

- **Cash basis** – This accounting basis recognizes revenues and expenditures only when cash is actually received or expended (i.e. checkbook).
- **Modified cash basis** – This accounting basis recognizes revenues when cash is actually received. Revenues are recognized when the cash is received, while expenditures include cash payments for goods and services against the representative budget year as well as any outstanding encumbrances.
- **Accrual basis** – This accounting basis recognizes revenues when they are earned and expenditures when the goods and/or services are received, regardless of whether or not cash has been received or disbursed.
- **Modified accrual basis** - As its name indicates, this basis modifies the accrual basis by recognizing expenditures when the goods and/or services are received, except for long-term expenditures (like accrued interest on general long-term debt), and uses cash basis revenue except for material and/or available revenues, which are accrued to properly reflect the taxes levied and revenue earned.

State law establishes the budget basis of accounting for all entities in Ohio. Based on this guidance, the City of Upper Arlington utilizes the modified cash basis for its budgetary basis of accounting. In addition to the description noted above, it is important to note that an encumbrance is a commitment to purchase goods and services, and includes one or more year's payments depending on the relationship between the services rendered and the stream of payments. For example, if an order for police uniforms is placed, an encumbrance is established to reserve those funds necessary to pay for the purchase. Payment is made after the clothing is received.

MUNICIPAL PROGRAM OF SERVICES OVERVIEW

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

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

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

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

Allocation of Resources

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

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

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



BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Upper Arlington, Ohio for its biennial budget for the biennium beginning January 1, 2021.

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Upper Arlington
Ohio**

For the Biennium Beginning

January 01, 2021

Christopher P. Morill

Executive Director

LIST OF ELECTED AND CITY OFFICIALS

CITY COUNCIL - 2023		
<i>Position</i>	<i>Name</i>	<i>Term Expiration</i>
President/Mayor	Brendan T. King	1/8/2024
Vice President/ Vice Mayor	Brian C. Close	1/12/2026
Council Member	Michaela Burriss	1/8/2024
Council Member	John J. Kulewicz	1/8/2024
Council Member	Kathy Adams	1/12/2026
Council Member	Ukeme Awakessien Jeter	1/12/2026
Council Member	Jim Lynch	1/12/2026



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

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

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

LIST OF ELECTED AND CITY OFFICIALS

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

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

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

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

APPOINTED OFFICIALS

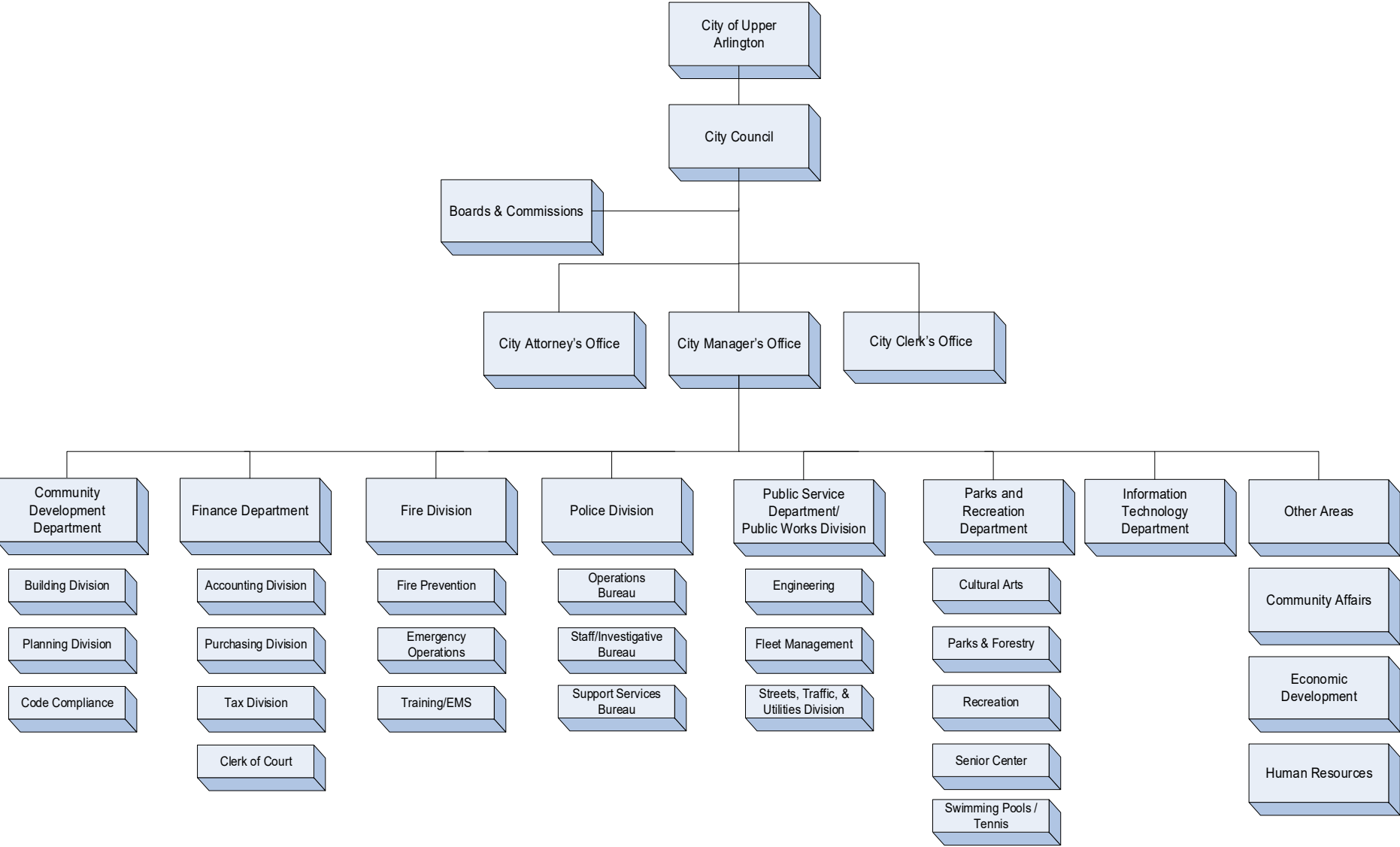
City Manager	Steven Schoeny
City Attorney	Darren Shulman
City Clerk	Krystal Gonchar

EXECUTIVE STAFF

Assistant City Manager	Jacolyn Thiel
Community Affairs Director	Emma Speight
Community Development Director	Chad Gibson
Economic Development Director	Vacant
Finance Director	Brent Lewis
Fire Division Chief	Lyndon Nofziger
Human Resources Director	Abby Cochran
Information Technology Director	Jeff Kasson
Parks & Recreation Director	Deborah McLaughlin
Police Division Chief	Steve Farmer
Public Service Director	Gary Wilfong



ORGANIZATIONAL CHART



COMMUNITY PROFILE

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

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

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

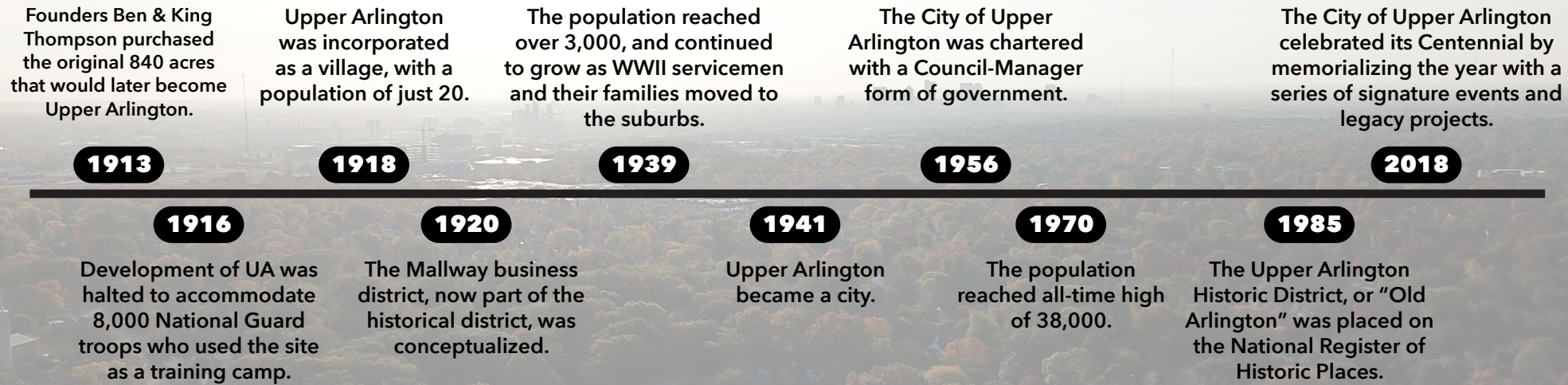
- 98% think UA is a good or excellent place to live
- 96% said it is a good or excellent place to raise a family.
- 93% of residents think City services are excellent or good.

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

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



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



COMMUNITY PROFILE

MUNICIPAL GOVERNMENT

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

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

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



MUNICIPAL GOVERNMENT QUICK FACTS

General City Information:

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

General Administration:

- Municipal Buildings 1

Parks and Recreation:

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

Public Safety:

- Fire Stations 2
- Police Stations 1

Public Service:

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

COMMUNITY PROFILE

POPULATION

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

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

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



SCHOOLS & EDUCATION

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



Schools in Upper Arlington:

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

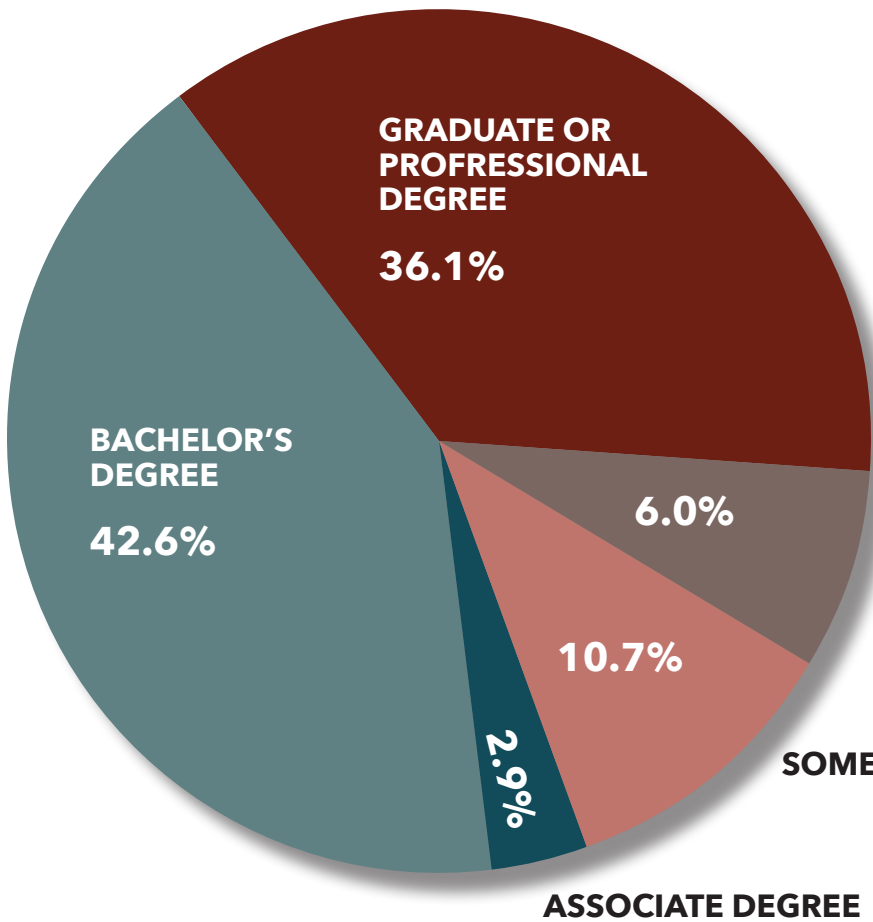
** Burbank Early Childhood School is a tuition-based part-and full-day preschool and extended-day kindergarten.*

COMMUNITY PROFILE

EDUCATIONAL ATTAINMENT

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

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



HOME VALUES AND OWNERSHIP

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

HIGH SCHOOL OR EQUIVALENT

SOME COLLEGE, NO DEGREE

COMMUNITY PROFILE

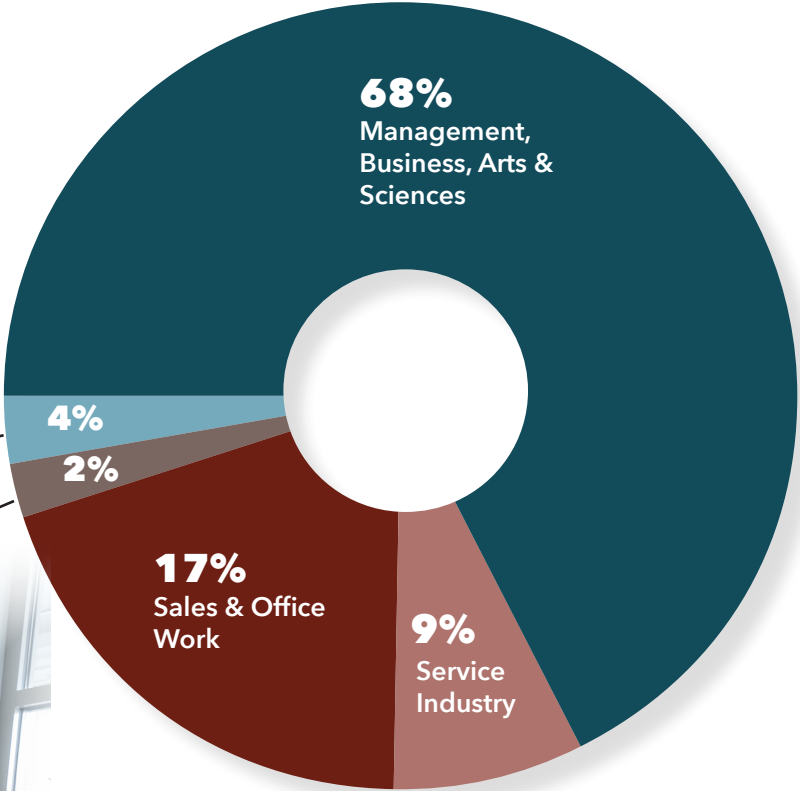
ECONOMICS

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

UNEMPLOYMENT

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

PREDOMINANT OCCUPATIONS





GUIDING POLICIES

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

The Upper Arlington Master Plan was adopted by City Council on March 26, 2001, following an extensive three-year community process, replacing the Comprehensive Master Plan adopted in 1962. As indicated in the plan, an update of the Master Plan is recommended every 10 years. The first update was completed by seven Committees appointed by City Council consisting of Council Members, Community Members, Staff, and in some instances members of related Boards and Commissions. City Council adopted the updated plan in 2013.

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

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



GUIDING POLICIES

- ✓ *Land Use* – Recognize the City’s residential character while enhancing community redevelopment and revitalization, including town centers, community focal points, mixed housing, open/green space, and quality commercial development that serves the community’s needs.
- ✓ *Transportation* – Provide a comprehensive network that is safe, convenient, and accessible to the entire community.
- ✓ *Technology* – Maintain and develop technology-related facilities, services and infrastructures that are high quality, cost effective and accessible to the entire community.
- ✓ *Sustainability* – Maintain and develop a more sustainable, walkable Upper Arlington through innovation, efficiency, wellness and environmental stewardship.

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

FINANCIAL POLICIES:

The Financial Policies of the City of Upper Arlington, Ohio, are adopted by City Council to provide a framework within which the City is to conduct its fiscal operations. Recent review and updates were made by Council in August 2022. It is the anticipation of Council that the effect of fluctuations in the national, state and local economy on City services is to be managed through the creation and use of appropriate reserve funds.

Operating Management Policies

1. The City will develop budgets in which current expenditures, including transfers, cannot exceed current revenue and available resources. Additionally, unless directed by Council, current revenues must equal or exceed current expenditures (a “balanced budget”). The City will avoid budgetary procedures that balance the budget at the expense of meeting future years’ expenses, such as: postponing expenditures, accruing future years’ revenues or funding current services with debt and/or drawing down the fund balance.
2. All appropriations that have not been expended or encumbered shall lapse at the end of the fiscal year. The City shall not increase appropriations for prior year encumbrances. Appropriations shall be for the current year only. An estimate of “lapsed” encumbrances should be included in the five-year operating forecast.
3. The operating budget will be compiled in a manner to maintain as close as possible the existing level of services to the City.
4. The General Fund undesignated fund balance cannot be used to fund newly created operating expenditures or projects that are ongoing in nature.

GUIDING POLICIES

5. The City shall set fees and user charges for each enterprise fund at a level to support the direct and appropriate indirect costs of the activity unless by affirmative action, Council directs a transfer from the General Fund sufficient to support the costs of the activity. Indirect costs shall include the cost of annual depreciation of capital assets and the cost of debt service to procure capital assets, unless directed by Council.
6. Charges for services shall reflect the full cost of providing a specific service, including the cost of annual depreciation of capital assets and the cost of debt service to procure capital assets, unless designated otherwise by Council. The cost of providing specific services shall be recalculated periodically and the fees shall be adjusted accordingly.
7. Although the City's budget may be prepared on an annual or biennial basis, revenue and expenditure forecasts will be prepared for five years and will be updated annually to spot developing trends and provide early warning of future financial difficulties.
8. Alternative service delivery methods will be reviewed periodically to ensure that quality services are being provided at the most reasonable costs.
9. The City shall develop a program to integrate performance measurement and productivity indicators with the budget. Where appropriate, comparisons with comparable cities may be made to ensure that quality services are provided at competitive and economical costs.
10. City funds will be managed in a prudent and diligent manner with an emphasis on safety on principal and financial return on principal ensuring adequate liquidity to meet all necessary obligations.
11. Prior to applying for and accepting intergovernmental aid, the City shall examine the program to determine if it is consistent with the City's mission and financial policies.
12. Grants that require a matching commitment of City funds shall be evaluated on the availability of funding sources and on the merit of the grant program.
13. License and permit fees shall be reviewed at least annually to ensure that they match related processing and inspection services.
14. Vehicles, technology equipment, and other operating equipment replacement schedules shall be developed and updated annually, including proposed funding sources.
15. Fiscal impact analysis will be conducted when considering economic development incentives before a recommendation is brought to City Council.

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

GUIDING POLICIES

Reserve Policies

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

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

Capital Improvement Program Management Policies

1. A 10-year Capital Improvement Plan shall be developed and updated annually, with the goal of achieving the annual replacement cost of the infrastructure.
2. Capital improvement life cycle costs will be coordinated with the development of the operating budget. Future operating, maintenance, and replacement costs associated with new capital improvements shall be estimated for inclusion in the operating budget.
3. An infrastructure replacement program shall be developed based on the useful life of each infrastructure category (i.e., street repaving, street replacement, water lines, etc.).
4. The long-term financing of capital improvements or equipment shall not exceed the useful life.

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

Financial Accounting and Reporting Policies

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

GUIDING POLICIES

4. The City's budget shall be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy the criteria established by the GFOA.
5. Financial systems shall be maintained to monitor revenues, expenditures, and program performance on an ongoing basis.
6. Financial reporting to Council shall include the monthly budget reports as well as special reports as deemed appropriate by Council, the Finance Director, or the City Manager.

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

Debt Policies

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

1. Cash funding is recommended under the following circumstances:
 - a) To finance purchases of assets whose lives are five years or less;
 - b) To finance recurring maintenance expenditures (e.g., street repair vs. street reconstruction);
 - c) When market conditions are unstable or offer historically high interest rates.
2. Short-term debt is appropriate under the following conditions:
 - a) Pay As You Go: Certain projects in the capital plan are best suited for cash funding on a pay-as-you-go basis. Projects with useful lives of less than five years are an example. For purposes of this policy, "pay-as-you-go" financing includes selling short-term notes with the expectation of paying the notes off in full within one year to five years of initial issuance.
 - b) Interim Funding for long-term bond financing: Short-term notes are also appropriately used in anticipation of refunding them at a future date with long-term bonds. Typically, such notes are referred to as "bond anticipation notes". Bond anticipation notes are most suitable under the following conditions:
 - i. Notes are used as a temporary funding source prior to and in anticipation of the completion of a bond sale;
 - ii. The immediate need for financing is less than \$5 million.

GUIDING POLICIES

3. Long-term capital asset financing is appropriate under the parameters set forth below. No single guideline stands alone; they must all be considered under the then-current circumstances and in relation to the others. Also, the guidelines are instructive and not directive in nature, and are therefore intended to be flexible to react to the changing conditions of the capital markets. The guidelines are as follows:
 - a) Variable rate bonds or short-term notes are standard funding sources for long term financing under the following certain conditions:
 - i. When either type of security is used for long-term financing, the City will schedule annual principal redemptions similar to the payments typically structured for a fixed-rate bond issue that conforms to the City's fixed-rate debt policy bond guidelines;
 - ii. To minimize overall interest rate risk, the principal amount of variable rate bonds and short-term notes outstanding at any one time will be generally restricted to not to exceed twenty percent (20%) of the City's overall outstanding debt.
 - b) Long-term bonds are recommended for projects with useful lives of 10 years or longer and for amounts of \$5 million or greater.
 - c) Tax supported debt funding will be considered as long as the ratio of available capital fund dollars to all similarly funded debt payments, projected forward seven years, does not fall below two-to-one. (For purposes of this guideline, debt payments are defined as general obligation and income tax special revenue bond debt payments, including projected payments for the refunding of outstanding general obligation or income tax special revenue bond anticipation notes.)
 - d) Non-tax supported debt funding will be considered providing the ratio of available non-tax revenue to all similarly funded debt payments, projected five years forward, does not fall below 1.5 times projected bond payments.
 - e) Long-term fixed-rate bonds are considered especially recommended when average long-term interest rates, as indicated by the Bond Buyer General Obligation 20 Bond Index, are at or below eighty-five percent of the twenty-year average index rate. Long-term bonds are considered less attractive when average rates for the index are at or above one hundred and fifteen percent of the twenty-year average.
 - f) Long-term general obligation, non-tax revenue, and special revenue bonds (such as income tax revenue bonds) are considered less appropriate when the City has reserves set aside for essential near-term capital funding needs and it is believed the issuance of any particular debt offering may significantly weaken the City's credit profile.

GUIDING POLICIES

- g) Long-term debt securitized by non-tax or assessment revenues, but not by the City's general obligation pledge, is appropriate for project funding where the tax or revenue burden rests primarily on a select group of taxpayers or beneficiaries, such as for project revenue bonds, special assessment projects, tax increment financings, or economic development projects. Prior to seeking legislative approval for these types of financings, the City's Financing Team will have formed an opinion that a particular financing would ultimately receive a rating of "A2" Moody's or "A" Standard & Poor or higher.

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

City Council Review

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

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

NON-FINANCIAL POLICIES:

Community Policies

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

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

Personnel Policies

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

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

2. The Personnel Rules include such policies as: cell phone use policy, smoking policy; wage continuation policy, drug policy, sexual harassment policy, whistle blower's policy, and Health Insurance Portability and Accountability Act (HIPAA).

GUIDING POLICIES

3. Employees who are members of bargaining units covered by collective bargaining agreements need to familiarize themselves with the provisions of such agreements.
4. Administrative Memorandums are issued by the City Manager's Office. These administrative memorandums cover policies related to credit card usage, telephone usage, and travel guidelines.

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

Technology Policies

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

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



OVERVIEW SUMMARY

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

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



The *General Fund* is the City's primary operating fund. It accounts for all the financial activity of the general government, except for those required to be accounted for in another fund. In 2023, approximately 54% of the revenues and 79% of the operating expenditures, or 27% of overall expenditures, are expected to be 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 Capital Improvement Program spending.

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

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

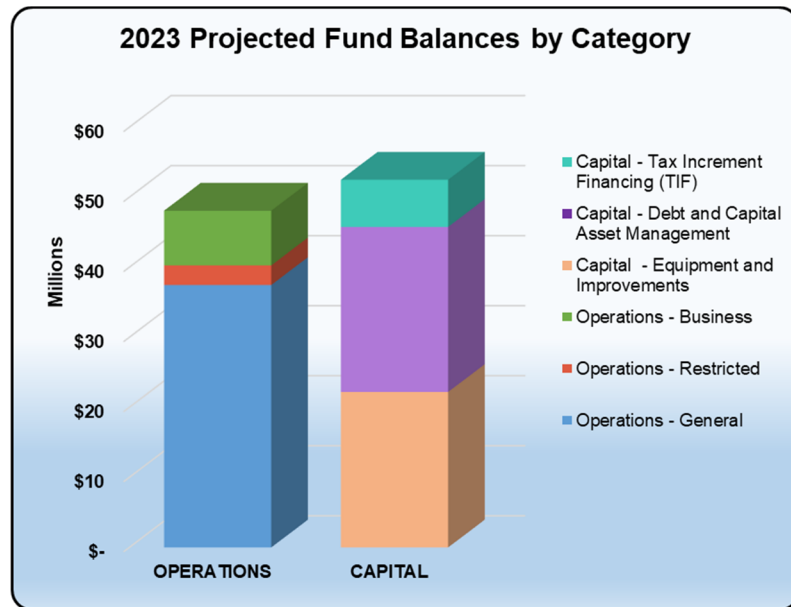
The General Bond Retirement Fund is a debt service fund for the payment of debt. The primary resource of revenue within the debt service fund is cash transfers from the Capital Asset Management Fund and various other funds responsible for repaying outstanding debt. Also, though not currently applicable,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

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

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

OVERVIEW SUMMARY

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



In addition to the individual fund displays, financial information has been consolidated and presented in two different formats. The first presentation is formatted in a traditional operating statement format and displays nine years of financial information. The second format consolidates the 2023 financial information and allocates the revenue and expenditures between the categories of operations and capital to show each category's level of sufficiency. These two categories are further broken down into subcategories, which are described further in the fund section of this budget document.

Regardless of how the presentation is formatted, it is important to point out that the consolidated financial information is not considered appropriate for governmental accounting purposes because the revenues and balances of some funds have restricted purposes. An example is the Street Maintenance and Repair Fund, which receives money from the State's gasoline taxes and motor vehicle license fees. The Ohio Constitution provides that any money from these sources can only be used for highway purposes. Additionally, City Council has

internally designated some funds for special uses. This designation provides the community with an understanding of the intended use of the funds. One such fund is the Neighborhood Lighting Utility Fund.

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

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

OVERVIEW SUMMARY

- *General Operations* – The general operations category includes funds whose resources are either unrestricted (available for use of any City activity deemed appropriate by Council) or are directly related to the City's general operations. This category is dominated by the City's General Fund, whose fund balance consists of both unrestricted balances and a reserve (restricted funds), set by the City's financial policies at 30% of the annual operating budget. With the 2023 adopted budget, the general operations are expected to see an increase in fund balance over the next several years, primarily as a result of projected increases to the City's largest revenue source – income tax.
- *Restricted Operations* – The restricted operations category includes funds whose resources are derived from specific taxes, grants, or other restricted or committed resources. The use and limitation of these funds are specified by City ordinance or federal or state statutes. Due to the nature of these funds (expenditures being directly tied to restricted sources of revenue), the fund balance can fluctuate based on the available revenue source. The overall fund balance is projected to decrease each year primarily due to spending down existing fund balances for specific projects (i.e. Neighborhood Lighting Utility Fund), expenditures being offset by conservative revenue estimates (i.e. Law Enforcement Fund), or budgeting anticipated losses (i.e. Lifelong Learning Fund).
- *Business Operations* – The business operations category consists of funds that are maintained in a similar manner to private business enterprises. The intent of the City is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Like the other categories the overall fund balance in this category is projected to decline over the next several years as debt payments come due for infrastructure. User fees are set at rates to cover the cost of operations and/or maintenance of the intended services. However, when those fees are insufficient, the General Fund is required to subsidize the operation. The water surcharge, sewer surcharge, and stormwater fee are determined to be adequate for 2023. However, increases to the solid waste fee and swimming pool fees will be implemented in 2023. The fee increases are related to a new five-year solid waste hauling contract going into place in 2023 and swimming pool rates being adjusted to market rates and to cover operating costs.

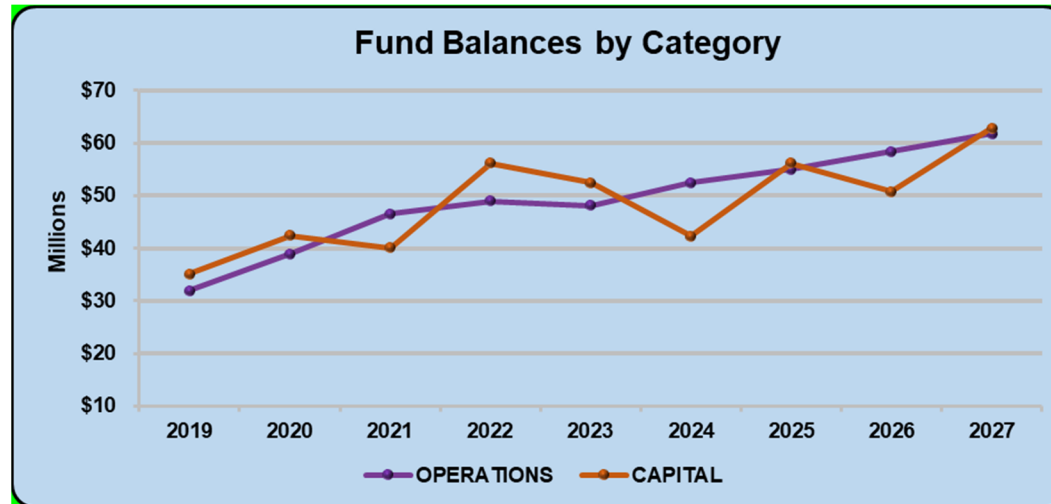
The projections in the Water Surcharge, Sewer Surcharge, and Stormwater Management Funds show declining balances in future years due to the funds paying for representative portions of projects included in the CIP. The Swimming Pool Fund also shows declining balances as a result of projected expenditures growing at a faster rate than projected revenue growth. The user fees for all of these services will continue to be monitored annually to ensure the programs remain self-sustaining.

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

- *Capital Equipment and Improvements* – The capital equipment and improvement category includes funds whose resources are used solely for the purchase of capital related items. The overall fund balance in this category is projected to fluctuate over the next several years as a result of the receipt and disbursement of bond funds issued to finance a portion of the CIP. Both components of this category (capital equipment and capital improvements) are further described in the "Capital" section of this document.

OVERVIEW SUMMARY

- *Debt and Capital Asset Management* – The debt and capital asset management category includes funds whose resources are used to account for the financing and payment of general obligation bonds and capital projects. The overall fund balance is projected to vary slightly over the next several years based on projected increases in income tax revenues specifically dedicated for capital purposes and projected future debt payments. This projected excess fund balance is needed to be in compliance with the City debt policy, which states that debt funding may be considered as long as the ratio of available capital fund dollars to debt payments, projected forward seven years, does not fall below 2-to-1.
- *Tax Increment Financing* – The tax increment financing (TIF) category includes funds that are used to account for established TIF districts within the City. The overall fund balance in this category is projected to increase over the next several years as a result of resources continuing to accumulate (PILOT payments). The majority of these accumulated funds will be dedicated for the repayment of debt associated with the Community Center.



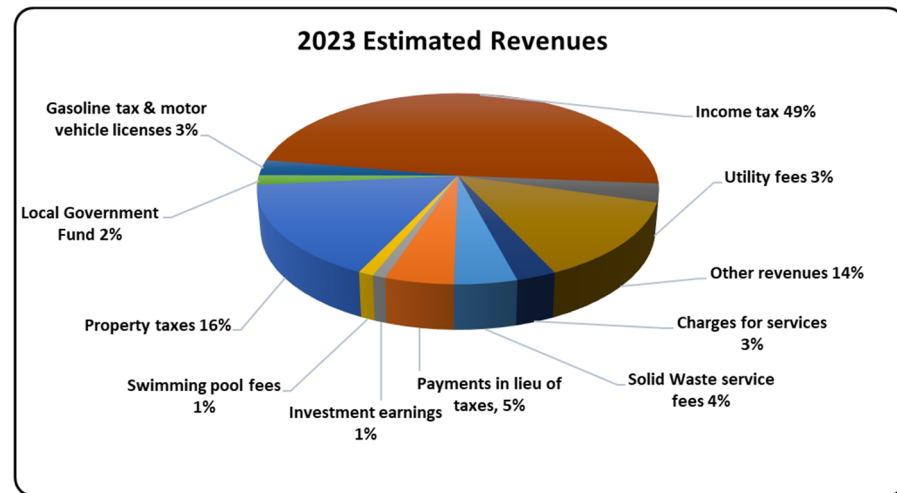


REVENUE SUMMARY

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

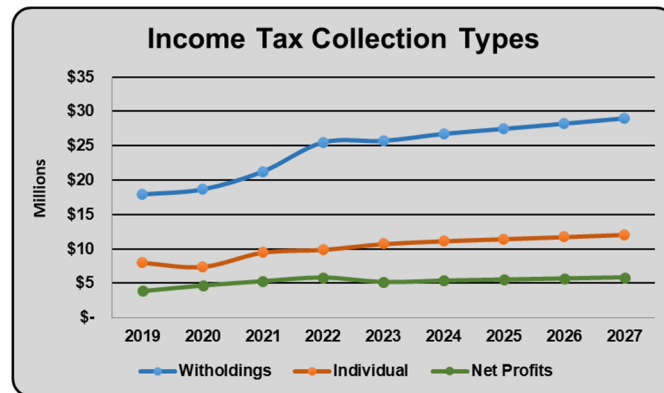
- Appropriate City and State laws
- Rates
- Demographics
- Local and regional economic conditions

The following pages provide estimates of the major revenue sources of the City. Actual data is presented for 2019 through 2022 and projections are provided for the years 2023 through 2027.



The City uses trend analysis to estimate various sources of revenue. Estimates for property tax and the Local Government Fund are provided by the County. The City's estimated revenues for 2023 are broken out into the following major categories.

Income Tax



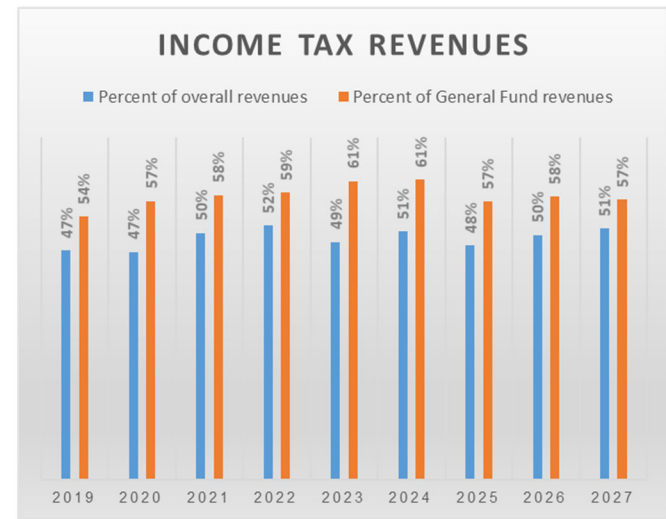
The City's income tax rate is 2.5% and is comprised of three components: withholdings remitted by employers, filings by individual residents of the City, and the net profits of businesses located in or doing business in the City. On an individual level, the income tax applies to earned income and gambling/lottery winnings. Residents who work in communities other than Upper Arlington are given full credit (up to a maximum of 2.5%) for taxes paid to the communities in which they work. Businesses are also subject to income tax on their net profits.

Income tax receipts are deposited into two City funds, with 72% going to the General Fund for operations, and 28% going to the Capital Asset Management Fund (CAM) for capital improvements or the payment of debt issued for the purposes of capital improvements. The 28% allocated to the CAM encompasses the additional .5% dedicated solely for capital improvements (Issue 23) plus an

amount to cover previously issued capital-related debt. This allocation allows the City to stay in line with the City's debt policy, which recommends a level of resources in the CAM Fund equal to twice the annual debt payment. Maintaining this level assures the residents and the bondholders that in years of economic downturn, funds will be sufficient to pay the principal and interest due on bonds.

REVENUE SUMMARY

Income tax is the largest revenue source for the City. The 2023 budget includes an estimate of \$41.6 million for income tax revenue, which represents 49% of overall revenues and 61% of General Fund revenue estimates. Projected increases are based on the fact that estimates have continued to exceed expectations, even in the wake of a global pandemic, and the City's proactive economic development program, which has successfully attracted and secured new businesses and helped existing businesses expand. More specifically, the revenue estimates begin to reflect projected revenues from the Gateway and Kingsdale developments that are currently underway. The 2023 estimate was originally projected to be a 4% increase over the 2022 estimated receipts; however, the projected increase has shrunk to approximately 1% over the actual 2022 receipts due to amounts coming in higher than expected in the final months.



Property Tax

Because the City is nearly fully developed, there is virtually no growth in the tax base other than as a result of reappraisals and reinvestment in existing residential and commercial properties. The appraisals occur every six years, with an update three years following the appraisal. The most recent six-year appraisal by Franklin County took place in 2017, while the three-year update was completed in 2020. During this series of appraisal the City experienced an approximate 31% percent growth in property valuation, taking it to a total of \$2,296,386,080. The growth can be attributed to a booming market in Central Ohio and a continued reinvestment in both residential and commercial properties within the City.

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

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

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

REVENUE SUMMARY

The voted levy is used to pay for the state mandated employer portion of police and fire pensions (in combination with permanent levies noted above). Voted levies are subject to the property tax rollback, which means that once a levy is approved, the amount of tax collected becomes fixed for all years of the levy.

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

Local Government Fund

This is the State's revenue sharing program, whereby local units of government share a portion of total state General Revenue Fund tax revenues, based on an alternative formula adopted by Franklin County. This program has seen several reductions throughout the years. Prior to 2011, the City was receiving over \$2 million in annual distributions. Since then, the City's level of funding has held steady at approximately \$1 - \$1.2 million annually, or around 2.2% - 2.5% of the amount allocated for Franklin County. The City expects to see a slight increase in 2023, and beyond, as reflected with an estimate of almost \$1.4 million.

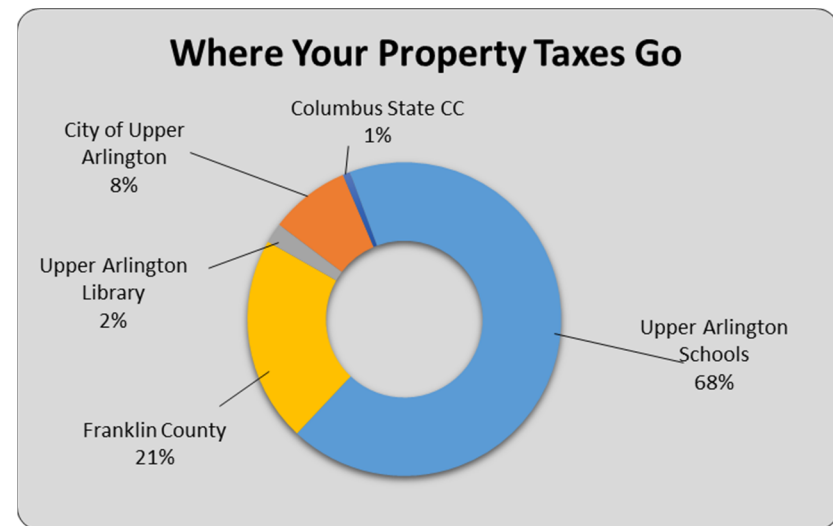
Payments in Lieu of Taxes

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

The City currently has fourteen active TIF agreements throughout the City. Each agreement is maintained and tracked in a separate fund. The most recent TIF agreements have been associated with the new and future developments on Lane Avenue, the Gateway project, and the projects at Kingsdale.

Gas Tax and Motor Vehicle License Fees

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



REVENUE SUMMARY

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

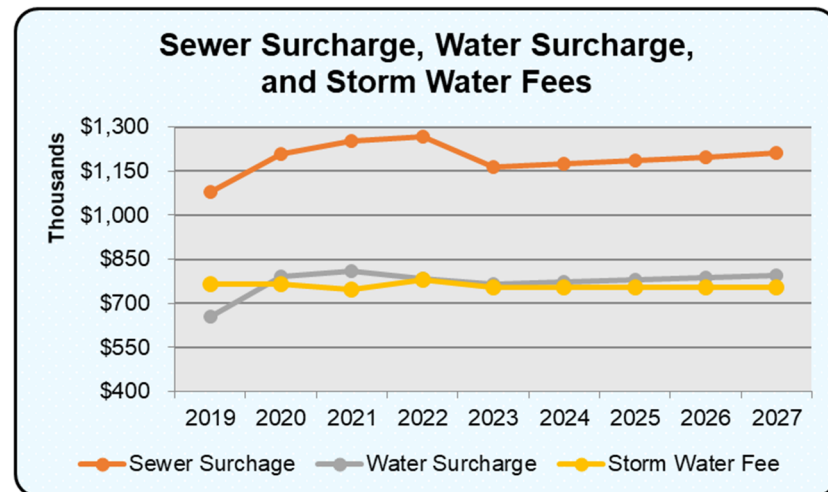
Motor vehicle license fees are allocated to the City on a different basis. For each passenger vehicle registered in the City, the State levies a fee of \$20.00, of which \$6.80 is remitted to the City and the remainder is retained by the State. The County and the City have levied an additional \$25.00.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

All gasoline tax and motor vehicle license fees are deposited in the Street Construction Maintenance and Repair Fund. The projected receipts for 2023 are approximately \$2.25 million. This estimate is consistent with the amount of actual revenues in 2022.

Water/Sewer Surcharge and Storm Water Fees

The City charges utility surcharges based on the consumption of water as serviced by the City of Columbus. The water and sewer surcharges are currently 15% and 23% of the commodity billing, respectively. The projected receipts for 2023 are \$764,000 (water) and \$1.16 million (sewer). While these amounts do represent a 1% increase from the prior year estimates, they actually represent a decrease when being compared to the 2022 actual amounts due to the revenues coming in higher than the estimates. Revenues are expected to increase in future years based on projected increases in the water and sewer rates by the City of Columbus and increased usage due to the development projects occurring throughout the City.

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 despite the surcharges being increased in 2019, the revenues generated are not sufficient enough to fully cover all future maintenance and capital improvements. Therefore, many of the water and sewer related capital improvements are paid through income tax revenues. Beginning in 2021, smaller portions of capital improvements began being funded directly with these surcharge funds. The surcharge amounts will continue to be monitored annually to determine if further adjustments are needed.



REVENUE SUMMARY

The City legislated the implementation of storm water fees in 1993 to cover the costs related to its storm water management program. One- and two-family dwellings are charged the same flat fee. Commercial and other properties rates are based on a pro-rata basis of total property area and land use. The annual stormwater fee was increased 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 10-year Capital Improvement Plan. Storm water fees are constantly reviewed in order to maintain self-sustaining operations and capital needs of the fund.

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

Solid Waste Fees

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

Fees for the service are attributable to the property and are the responsibility of the property owner on a semi-annual basis. Delinquent balances are forwarded to Franklin County for collection as a special assessment on the parcel. The five-year service contract with the City's waste collector will expire in early 2023. After issuing a request for proposals, Local Waste Services emerged as the best option for a second five-year contract, with a fee increase necessary with the start of the New Year. Comparable to the rates being charged in other communities, a typical household will be billed \$300.50 per year, or \$150.25 per six-month billing cycle, and qualifying senior households will be billed \$272.00 per year, or \$136.00 per billing cycle.

Investment Earnings

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

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

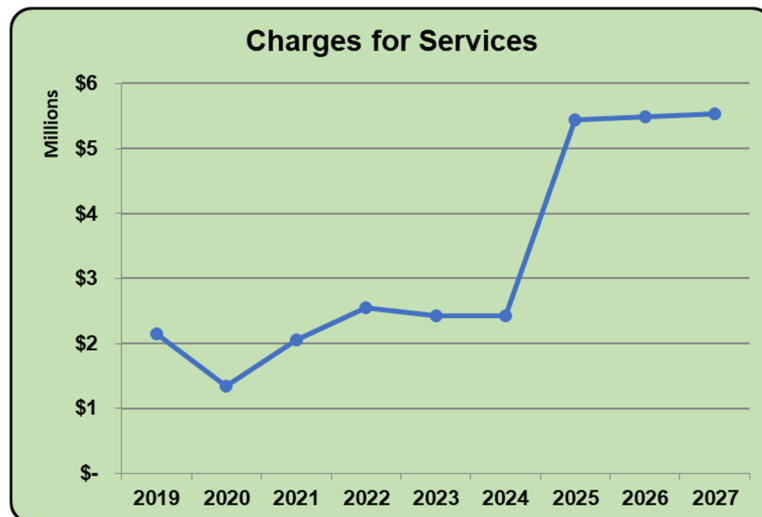
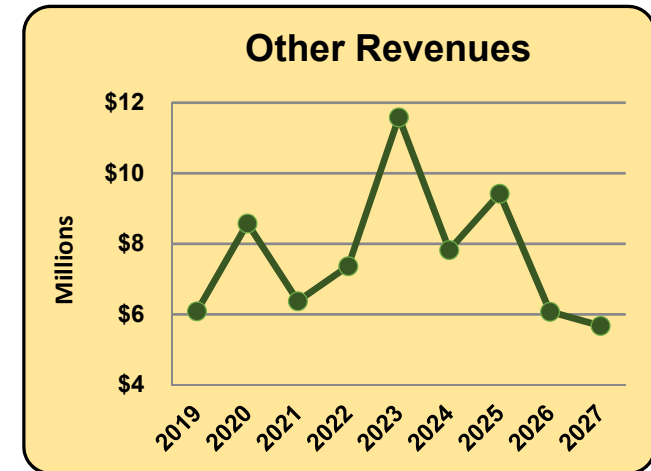
REVENUE SUMMARY

Other Revenue Items

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

The Other Revenues line item includes many different sources of revenues, such as: grants/loans, licenses and permits, fines and forfeitures, hotel tax, cell tower rentals, reimbursements, etc. The majority of the components that make up this line item have remained relatively consistent for several years. The large increases and/or decreases are the result of infrequent streams of revenue such as large grant dollars, spikes in development, or unforeseen reimbursements. For instance, in 2020, the City received approximately \$3.6 million in federal grant funds related to the coronavirus pandemic (CARES Act).

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

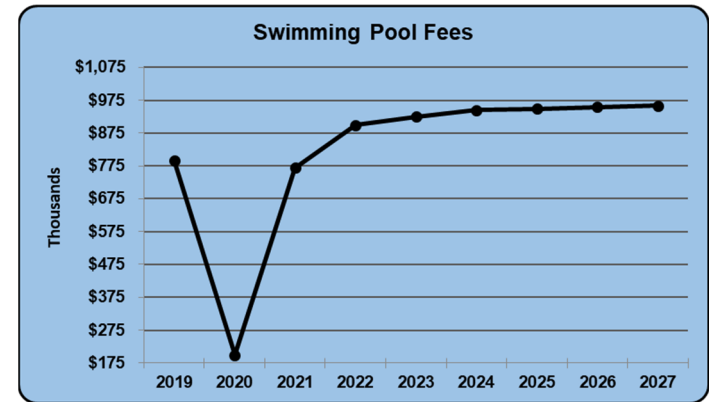


Charges for services consist mainly of fees charged for recreation programs and EMS billing fees. This revenue source has been somewhat volatile over the past several years as a result of Clinton Township electing not to renew its service agreement in 2016 (EMS Billing) and closures/cancellations related to the pandemic. These fees began to rebound in 2021 and 2022, and are expected to continue to grow in 2023 and beyond.

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

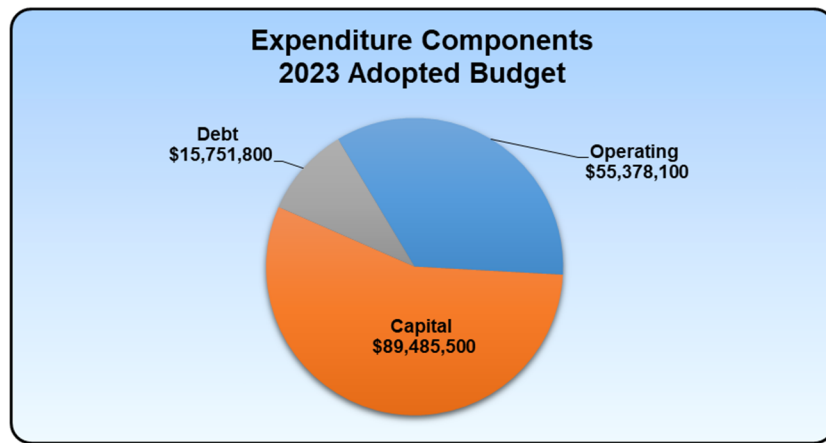
REVENUE SUMMARY

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





EXPENDITURE SUMMARY



The expenditures shown in the consolidated presentation are categorized and presented into three separate components: operating expenditures, capital investments, and debt service. Actual amounts are presented for years 2019-2022, the adopted budgets are presented for 2023 and 2024, and projections are presented for years 2025-2027.

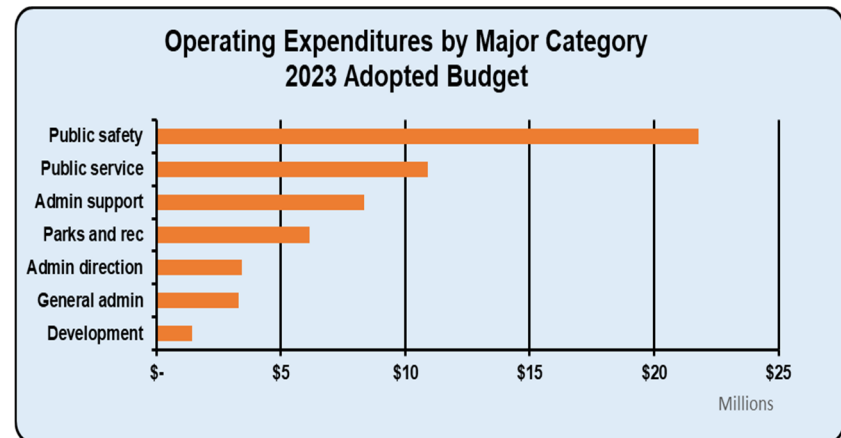
This expenditure summary will focus primarily on the operating component. Additionally, the “Appendix” section includes a schedule showing the grand total of all departments’ operating expenditures, by line item, and a schedule presenting these line item totals as a percentage of total operating expenditures. The capital program, for equipment and improvements, is summarized in the “Capital” section of this budget document. While the debt

service component is summarized in the “Debt Summary” immediately following this section.

The total operating expenditures include funding for all departments and divisions, and the cost of providing daily services to the City. The \$55.4 million budget for 2023 represents a 1% increase from the 2022 final budget and a 12% increase over the 2022 actual amount. In addition to personnel-related increases, the overall increase can be attributed to expenditures for one-time items or other items that infrequently occur.

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

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



EXPENDITURE SUMMARY

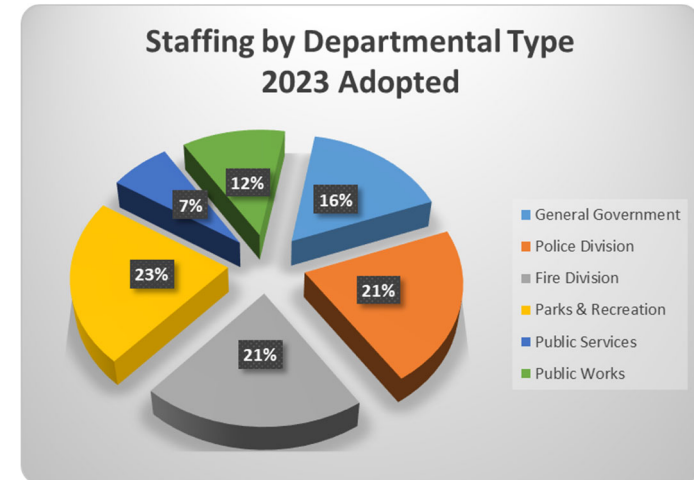
There are two main categories of the City's operating budget: personal services and other than personal services. The personal services category consists of salaries and wages, pension expenses, and fringe benefits. While the other than personal services category consists of costs for supplies, non-personal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

Personal Services

Personal services account for over 60% of the annual budgeted operating expenditures. This percentage of personal services compared to overall expenditures was steadily declining over a several year period due to retirements and efficiencies gained through contracting for specialized services. However, calendar years 2020 and 2021 reversed this trend due to the reduced spending that occurred (other than personal service items) as a result of the COVID-19 pandemic. Calendar year 2022 actual expenditures were more in line with pre-2020 trends, but this percentage is expected to creep back up as the City prepares increased staffing associated with the building of a community center.

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

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



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

There are currently three organized labor unions within the City representing the Police Division (FOP), Fire Division (IAFF), and Public Service Workers (Teamsters). Currently, union employees account for approximately 50% of the City's full-time employees. Contractual wage increases included in the 2023 budget include a 3.00% increase for the FOP and 2.75% increase for the Teamsters. The IAFF and Teamsters contracts expires at the end of 2022 and 2023, respectfully. Due to this, no increases have been included in the budgets for the affected years beyond these expirations.

EXPENDITURE SUMMARY

City Administrative Code (155.02) provides for merit increases for non-union personnel based upon the wage index for state and local government wages as determined by the Bureau of Labor Statistics. Furthermore, the Code provides a performance award component above the index for those employees whose performance is evaluated as exceeding expectations. For 2023, the pay ranges for non-union employees were increased by 5% (see Appendix) and the overall budget includes for wage increases of 6% to allow for some combination of base increases, merit increases for high performance employees and other adjustments. These amounts are based on rising costs associated with inflation and the need to retain high performing employees.

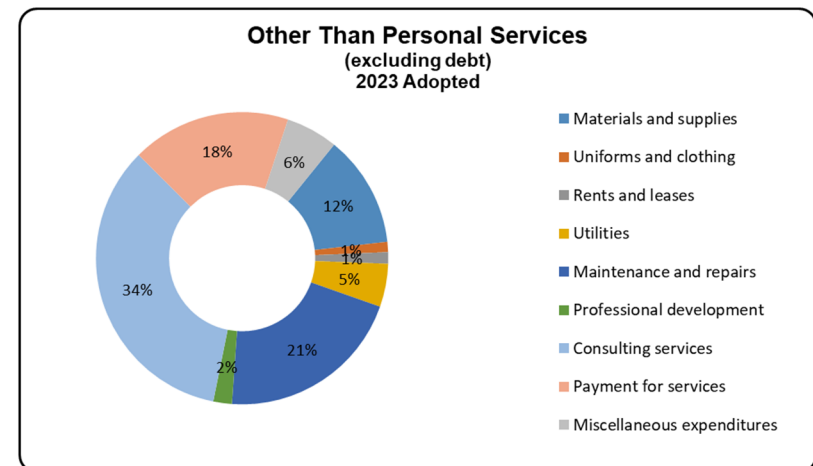
Employees of the City belong to one of two public retirement systems. Police officers and firefighters belong to the Ohio Police and Fire Pension Fund (OPFPF). The City contributes the required 19.5% of their annual salary to the retirement system for police officers and 24% for firefighters. The remainder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

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

Other than Personal Services - Operating

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

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



When compared to the 2022 budget, most line items were maintained at or near current expenditure levels and no standard increases were included. However, a few line items resulted in increases while some line items saw reductions. A breakdown and comparison of these items can be found in the in the department pages and the Appendix.

EXPENDITURE SUMMARY

Non-Capital Co-op Purchases

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

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

General Fund

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

Street Maintenance & Repair Fund

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

DEBT SUMMARY

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

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

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

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

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

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

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

DEBT SUMMARY

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

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

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

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

The City also has the following outstanding loans:

- Two outstanding loans with the Ohio Public Works Commission (OPWC). The interest rates of these issues are 0% with maturities in 2023 and 2040. One of the loans (Arlington Avenue Waterline) was obtained to finance waterline improvements and is repaid by the water surcharge fees. The other loan was obtained to finance a portion of the reconstruction of Tremont Road and is repaid with income tax.
- A loan with the Franklin County Infrastructure Bank Loan related to the installation of the community fiber optic network throughout the City. The loan is repaid through revenues from the City, Upper Arlington School District, and the Upper Arlington Library. This loan will be fully repaid in 2025.

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

** - The City issued \$17.925 million in Special Obligation Nontax Revenue Bonds on December 7, 2022 related to the Kingsdale Center development project. The bonds were rated Aa1 by Moody's and AAA by S+P Global, issued at interest rates ranging from 4.5% to 5.2%, and are scheduled to mature in 2045. Due to the issuance occurring after City Council's approval of the budget document, the debt service amounts have not been included in the tables or amount presented in this section. Anticipated debt service amounts related to this issue were included in the fund summaries as "proposed" amounts).

DEBT SUMMARY

Table 1 – Outstanding Debt at December 31, 2022

<u>Issue</u>	<u>Bond Ratings</u>		<u>Year of Maturity</u>	<u>Principal Outstanding 12/31/2022</u>
	<u>Moody's</u>	<u>S+P Global</u>		
<i>General Obligation Bonds:</i>				
2017 Various Purpose Bonds	Aaa	AAA	2027	\$ 4,090,000
2019 Various Purpose Bonds	Aaa	AAA	2027	3,145,000
2015 Refunding Bonds	Aaa	AAA	2028	3,787,000
2014 Refunding Bonds	Aaa	AAA	2030	4,420,000
2015 Various Purpose Bonds	Aaa	AAA	2034	12,943,000
2018 Various Purpose Bonds	Aaa	AAA	2038	9,500,000
2016 Various Purpose Bonds	Aaa	AAA	2036	9,795,000
2020 Refunding Bonds	Aaa	AAA	2042	11,730,000
2022 Various Purpose Bonds			2042	19,250,000
2020 Various Purpose Bonds	Aaa	AAA	2049	13,915,000
<i>Total General Obligation Bonds</i>				<u>92,575,000</u>
<i>Ohio Public Works Commission (OPWC) Loans:</i>				
Arlington Avenue Waterline			2023	9,435
Tremont Road			2041	1,934,806
<i>Total OPWC Loan</i>				<u>1,944,241</u>
<i>Franklin County Infrastructure Bank (FCIB) Loan:</i>				
2016 Fiber Optic Network Loan			2025	350,397
<i>Total FCIB Loan</i>				<u>350,397</u>
<i>Special Obligation Nontax Revenue Bonds</i>				
2019 Lane Avenue Mixed Use (Lane II)	Aa1	AAA	2052	20,340,000
2021 Arlington Gateway Mixed Use	Aa1	AAA	2053	25,465,000
<i>Total Special Obligation Nontax Revenue Bonds</i>				<u>45,805,000</u>
Total Bonds and Loans Outstanding				<u>\$ 140,674,638</u>

DEBT SUMMARY

Table 2 – Future Debt Service

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

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

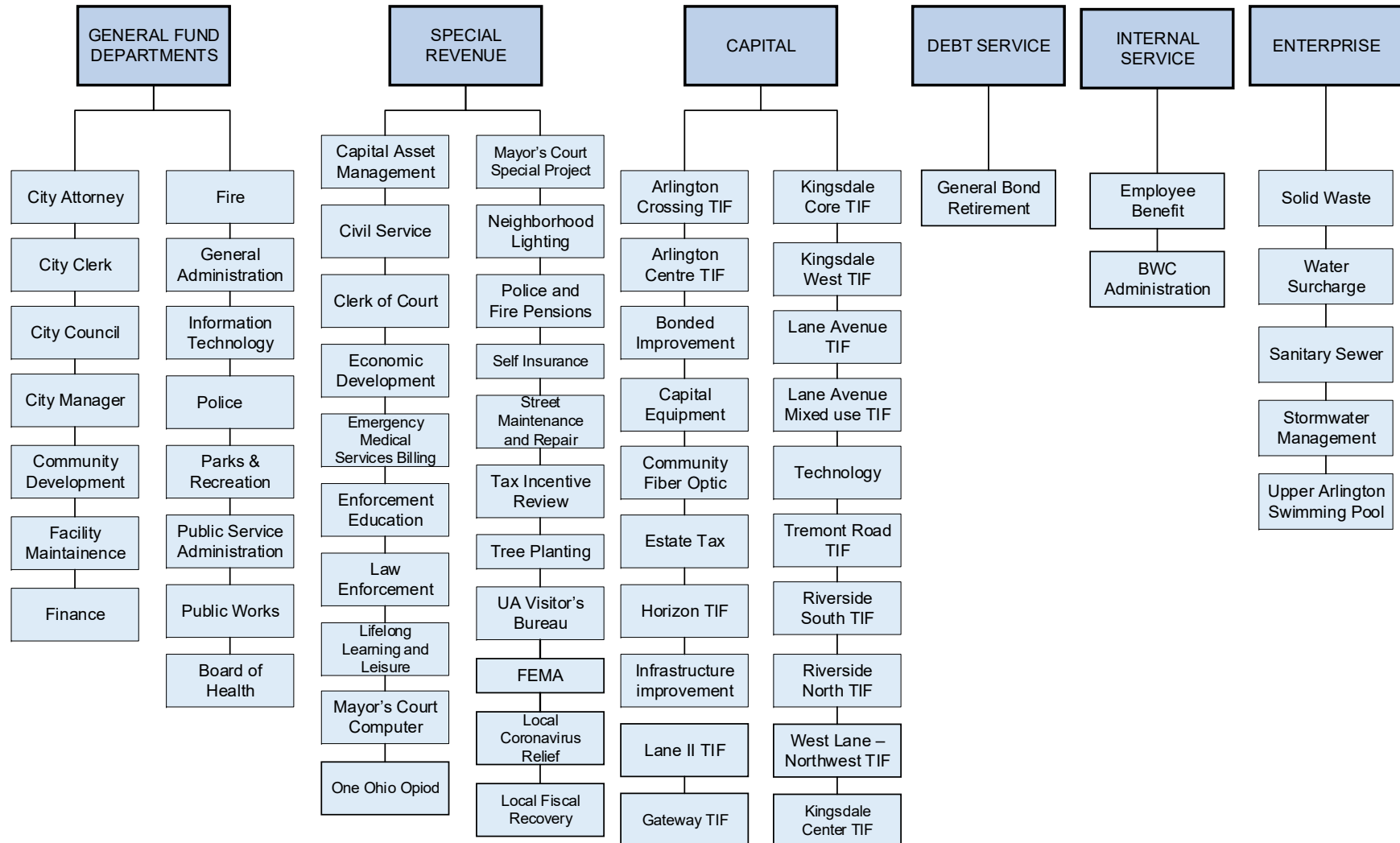
	General	Capital Asset Management	General Bond Retirement	Community Fiber Optic	EMS Billing	Sanitary Sewer Surcharge	Water Surcharge	Stormwater Management	Kingsdale Core TIF	LAMU TIF	Lane II TIF	Gateway TIF	Total
2023	\$ -	\$ 8,040,563	\$ 1,602,183	\$ 120,298	\$ 431,095	\$ 7,510	\$ 97,333	\$ 62,623	\$ 269,513	\$ 335,000	\$ 830,100	\$ -	\$ 11,796,218
2024	-	7,693,152	549,425	120,298	435,548	7,512	87,912	62,631	269,553	333,000	838,600	202,700	10,600,332
2025	63,300	7,646,260	293,600	120,298	436,270	7,505	87,832	62,575	269,312	331,000	847,200	919,700	11,084,853
2026	64,000	7,663,874	269,200	-	436,390	7,518	87,990	62,688	269,794	333,000	855,900	933,600	10,983,955
2027	64,600	7,661,366	275,300	-	432,900	7,495	87,715	62,492	268,951	330,900	864,700	947,600	11,004,020
Total	\$ 191,900	\$ 38,705,215	\$ 2,989,708	\$ 360,894	\$ 2,172,203	\$ 37,540	\$ 448,782	\$ 313,009	\$ 1,347,123	\$ 1,662,900	\$ 4,236,500	\$ 3,003,600	\$ 55,469,378

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





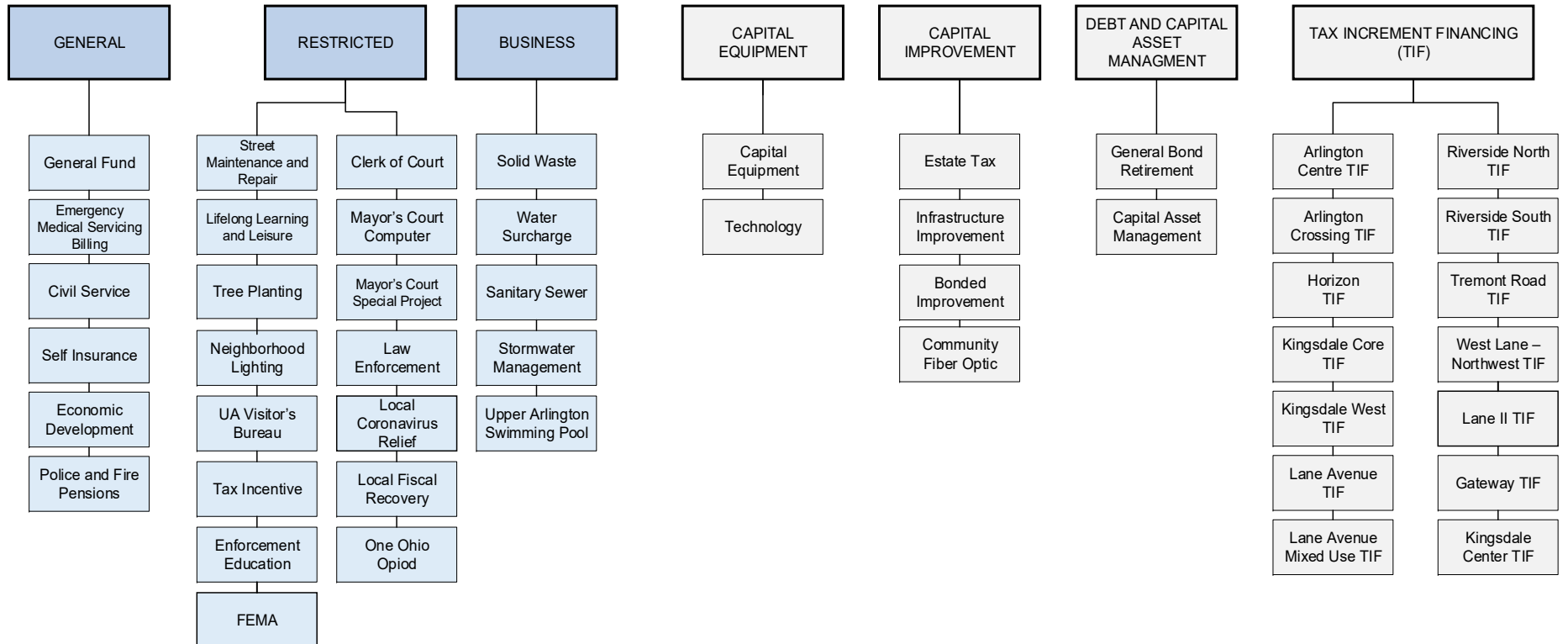
COMPREHENSIVE LISTING OF FUNDS



COMPREHENSIVE LISTING OF FUNDS (BY OPERATION)

OPERATIONS

CAPITAL



FUND SUMMARIES

CONSOLIDATED PRESENTATION									
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	2025 Projected	2026 Projected	2027 Projected
Revenues:									
Income tax	\$ 29,722,211	\$ 30,627,124	\$ 35,944,224	\$ 41,137,082	\$ 41,568,900	\$ 43,214,800	\$ 44,399,600	\$ 45,617,100	\$ 46,871,600
Property taxes, rollbacks & assessments	11,486,461	11,627,210	13,023,641	13,300,643	13,940,900	13,802,900	14,104,000	14,264,600	14,879,500
Payments in lieu of taxes	3,063,772	2,931,701	3,050,546	3,399,684	4,168,200	6,043,600	7,409,000	7,836,900	7,902,400
Local government fund	1,137,343	1,189,294	1,263,269	1,351,582	1,397,200	1,397,200	1,397,200	1,397,200	1,397,200
Gasoline tax & motor vehicle licenses fees	1,854,346	2,165,730	2,258,538	2,199,922	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Water, sanitary sewer & stormwater fees	2,502,733	2,763,603	2,810,460	2,830,493	2,680,000	2,700,000	2,720,000	2,740,000	2,760,000
Solid waste service fees	3,003,058	3,033,490	3,022,839	2,969,112	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000
Swimming pool fees	791,691	198,722	769,722	899,990	925,000	945,000	949,700	954,400	959,200
Investment earnings	1,632,705	1,357,108	696,474	1,125,740	792,500	798,000	803,500	809,000	815,500
Charges for services	2,149,951	1,338,105	2,054,662	2,557,105	2,418,500	2,421,500	5,438,000	5,486,000	5,534,000
Other revenues	6,087,457	8,578,529	6,373,446	7,367,344	11,588,600	7,826,300	9,424,800	6,076,800	5,674,400
Total revenues	63,431,728	65,810,616	71,267,821	79,138,697	85,529,800	85,199,300	92,695,800	91,232,000	92,845,800
Growth in revenue	5.30%	3.75%	8.29%	11.04%	8.08%	-0.39%	8.80%	-1.58%	1.77%
Operating expenditures:									
Public Safety	18,014,295	18,377,253	19,094,155	19,384,914	21,796,000	22,465,800	22,971,300	23,488,200	24,016,700
Parks and Recreation	4,815,403	4,031,538	4,652,975	5,396,471	6,150,400	6,520,100	9,966,500	10,190,400	10,419,300
Community Development	1,046,997	1,145,160	1,106,959	1,297,420	1,448,800	1,492,900	1,526,500	1,560,800	1,595,900
Public Services	8,679,177	8,814,819	8,867,651	9,137,658	10,906,100	11,217,900	11,724,100	11,535,000	11,705,700
Administrative Direction	2,388,794	2,630,680	2,448,239	2,418,596	3,427,700	3,528,900	3,488,100	3,561,000	3,635,500
Administrative Support	6,632,258	5,651,519	5,364,921	8,825,567	8,351,500	8,582,600	8,908,300	9,078,600	9,240,900
General Administration	2,626,784	2,096,276	2,457,019	2,873,605	3,297,600	3,438,900	3,515,200	3,593,200	3,672,900
Total operating expenditures	44,203,708	42,747,245	43,991,919	49,334,231	55,378,100	57,247,100	62,100,000	63,007,200	64,286,900
Growth in operating expenditures	6.32%	-3.29%	2.91%	12.14%	12.25%	3.37%	8.48%	1.46%	2.03%
Capital outlay:									
Capital equipment	1,324,441	1,619,335	1,439,653	2,928,552	2,501,500	-	-	-	-
Capital improvements - CIP	13,841,418	14,524,023	12,547,434	16,367,349	16,369,100	16,094,500	12,397,700	14,437,500	14,166,700
Capital improvements - Community Center/Office	-	-	3,464,228	4,645,189	70,614,900	3,921,000	2,153,900	-	-
Capital improvements - TIF	19,594,993	63,951	25,490,819	17,298,155	-	-	-	-	-
Total capital outlay	34,760,852	16,207,309	42,942,134	41,239,245	89,485,500	20,015,500	14,551,600	14,437,500	14,166,700
Debt service:									
Principal and interest payments - current debt	7,906,933	24,408,131	8,760,086	9,383,997	11,796,600	10,600,800	11,085,200	10,984,100	11,004,200
Principal and interest payments - proposed debt	-	-	-	-	1,764,000	4,523,600	6,836,200	6,262,700	8,447,400
Debt issuance costs	658,541	197,083	821,754	836,548	2,191,200	-	-	-	-
Total debt service	8,565,474	24,605,214	9,581,840	10,220,545	15,751,800	15,124,400	17,921,400	17,246,800	19,451,600
Total expenditures	87,530,034	83,559,768	96,515,893	100,794,021	160,615,400	92,387,000	94,573,000	94,691,500	97,905,200
Other financing sources:									
Proceeds of bonds, notes and leases	26,880,139	31,625,347	28,512,178	38,986,412	69,240,700	-	16,792,600	-	18,965,100
Total other financing sources	26,880,139	31,625,347	28,512,178	38,986,412	69,240,700	-	16,792,600	-	18,965,100
Excess (def) of revenues & other financing sources over expenditures	2,781,833	13,876,195	3,264,106	17,331,088	(5,844,900)	(7,187,700)	14,915,400	(3,459,500)	13,905,700
Beginning consolidated balances	63,098,096	66,928,426	81,395,471	86,685,278	105,123,900	100,599,000	94,763,300	111,164,700	109,224,200
Lapsed encumbrances	1,048,497	590,850	2,025,701	1,107,534	-	-	-	-	-
Anticipated lapses of appropriations	-	-	-	-	1,320,000	1,352,000	1,486,000	1,519,000	1,553,000
Ending consolidated balances	\$ 66,928,426	\$ 81,395,471	\$ 86,685,278	\$ 105,123,900	\$ 100,599,000	\$ 94,763,300	\$ 111,164,700	\$ 109,224,200	\$ 124,682,900
Breakdown of Fund Balance:									
Operating:									
General (including General Fund reserve)	\$ 22,602,086	\$ 29,142,516	\$ 34,487,588	\$ 38,098,316	\$ 37,475,116	\$ 42,479,786	\$ 46,129,286	\$ 50,639,586	\$ 55,183,586
Restricted	2,581,773	2,641,835	4,507,450	2,977,780	2,800,680	2,706,910	2,482,810	2,197,010	1,849,110
Business	6,690,827	7,158,604	7,570,422	7,895,708	7,810,208	7,306,708	6,375,908	5,587,508	4,779,008
Total operating funds balance	31,874,686	38,942,955	46,565,460	48,971,804	48,086,004	52,493,404	54,988,004	58,424,104	61,811,704
Capital:									
Capital equipment and improvements	18,223,192	25,506,383	18,911,119	30,665,917	22,197,017	11,792,417	24,441,717	17,331,017	29,035,317
Debt service and capital asset management	14,273,387	14,082,988	17,333,391	20,645,281	23,573,281	22,403,581	23,385,381	24,791,481	24,817,281
Tax increment financing	2,557,161	2,863,145	3,875,308	4,840,898	6,742,698	8,073,898	8,349,598	8,677,598	9,018,598
Total capital funds balance	35,053,740	42,452,516	40,119,818	56,152,096	52,512,996	42,269,896	56,176,696	50,800,096	62,871,196
Ending consolidated balances	\$ 66,928,426	\$ 81,395,471	\$ 86,685,278	\$ 105,123,900	\$ 100,599,000	\$ 94,763,300	\$ 111,164,700	\$ 109,224,200	\$ 124,682,900

FUND SUMMARIES

CONSOLIDATED PRESENTATION (by Operation) - 2023 ADOPTED

	Operations				Capital					Combined Total
	General	Restricted	Business	Total Operations	Capital Equipment	Capital Improvements	Debt and Capital Asset Management	Tax Increment Financing (TIF)	Total Capital	
Revenues:										
Income tax	\$ 29,929,600	\$ -	\$ -	\$ 29,929,600	\$ -	\$ -	\$ 11,639,300	\$ -	\$ 11,639,300	\$ 41,568,900
Property taxes, rollbacks & assessments	12,031,700	-	-	12,031,700	1,177,400	-	-	731,800	1,909,200	13,940,900
Payments in lieu of taxes	-	-	-	-	-	-	-	4,168,200	4,168,200	4,168,200
Local government fund	1,397,200	-	-	1,397,200	-	-	-	-	-	1,397,200
Gas, BMV fees	-	2,250,000	-	2,250,000	-	-	-	-	-	2,250,000
Water, sewer & stormwater fees	-	-	2,680,000	2,680,000	-	-	-	-	-	2,680,000
Solid waste service fees	-	-	3,800,000	3,800,000	-	-	-	-	-	3,800,000
Swimming pool fees	-	-	925,000	925,000	-	-	-	-	-	925,000
Investment earnings	664,000	16,500	37,000	717,500	-	75,000	-	-	75,000	792,500
Charge for services	2,355,500	63,000	-	2,418,500	-	-	-	-	-	2,418,500
Other revenue	3,093,000	324,300	56,500	3,473,800	122,000	7,992,800	-	-	8,114,800	11,588,600
Total revenues	49,471,000	2,653,800	7,498,500	59,623,300	1,299,400	8,067,800	11,639,300	4,900,000	25,906,500	85,529,800
Expenditures:										
<i>Operating</i>										
Public Safety	21,542,200	253,800	-	21,796,000	-	-	-	-	-	21,796,000
Parks and Recreation	5,140,400	65,000	945,000	6,150,400	-	-	-	-	-	6,150,400
Community Development	1,448,800	-	-	1,448,800	-	-	-	-	-	1,448,800
Public Service	2,760,300	2,466,400	5,629,400	10,856,100	-	50,000	-	-	50,000	10,906,100
Administrative Direction	3,427,700	-	-	3,427,700	-	-	-	-	-	3,427,700
Administrative Support	6,951,200	40,700	-	6,991,900	50,000	-	2,000	1,307,600	1,359,600	8,351,500
General Administration	3,297,600	-	-	3,297,600	-	-	-	-	-	3,297,600
<i>Capital outlay</i>										
Capital equipment	400,000	-	80,000	480,000	2,021,500	-	-	-	2,021,500	2,501,500
Capital improvements - CIP	-	-	715,000	715,000	-	15,654,100	-	-	15,654,100	16,369,100
Capital improvements - Community Center	-	-	-	-	-	70,614,900	-	-	70,614,900	70,614,900
<i>Debt service</i>										
Debt payments	-	-	9,400	9,400	-	-	13,551,200	-	13,551,200	13,560,600
Debt issuance costs	-	-	-	-	-	2,191,200	-	-	2,191,200	2,191,200
Total expenditures	44,968,200	2,825,900	7,378,800	55,172,900	2,071,500	88,510,200	13,553,200	1,307,600	105,442,500	160,615,400
Net revenue over/(under) expenditures	4,502,800	(172,100)	119,700	4,450,400	(772,100)	(80,442,400)	(1,913,900)	3,592,400	(79,536,000)	(75,085,600)
Other financing sources/(uses) and intra-city services										
Proceeds of bonds/notes	-	-	-	-	-	65,000,000	4,240,700	-	69,240,700	69,240,700
Intra-city services	52,000	(5,000)	(47,000)	-	-	-	-	-	-	-
Transfer/Advance in	3,527,000	-	-	3,527,000	315,000	7,650,900	10,291,800	-	18,257,700	21,784,700
Transfer/Advance out	(10,025,000)	-	(158,200)	(10,183,200)	-	(220,300)	(9,690,600)	(1,690,600)	(11,601,500)	(21,784,700)
Total other financing sources(uses) and intra-city services	(6,446,000)	(5,000)	(205,200)	(6,656,200)	315,000	72,430,600	4,841,900	(1,690,600)	75,896,900	69,240,700
Net change in fund balance	(1,943,200)	(177,100)	(85,500)	(2,205,800)	(457,100)	(8,011,800)	2,928,000	1,901,800	(3,639,100)	(5,844,900)
Beginning balance	38,098,316	2,977,780	7,895,708	48,971,804	1,518,887	29,147,030	20,645,281	4,840,898	56,152,096	105,123,900
Anticipated appropriation lapses (3%)	1,320,000	-	-	1,320,000	-	-	-	-	-	1,320,000
Ending balance	\$ 37,475,116	\$ 2,800,680	\$ 7,810,208	\$ 48,086,004	\$ 1,061,787	\$ 21,135,230	\$ 23,573,281	\$ 6,742,698	\$ 52,512,996	\$ 100,599,000

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

FUND SUMMARIES – Operations – General

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

General Fund

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

Emergency Medical Services (EMS) Billing Fund

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

Civil Service Fund

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

Self-Insurance Fund

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

Economic Development Fund

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

Police and Fire Pension Funds

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

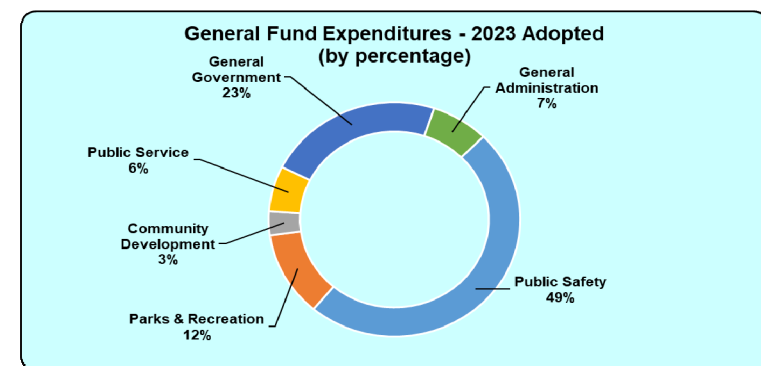
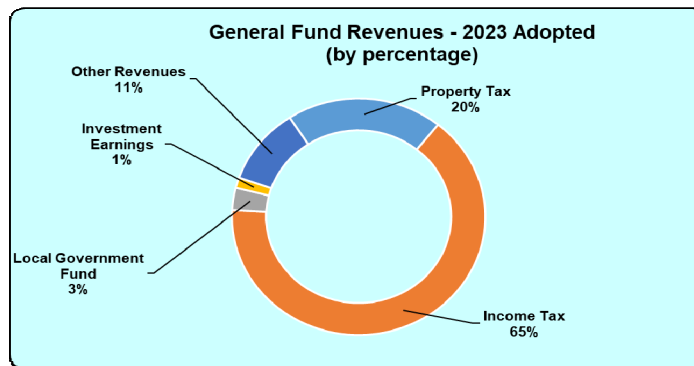
FUND SUMMARIES - Operations - General

2023 ADOPTED SUMMARY PRESENTATION

	General Fund	EMS Billing Fund	Civil Service Fund	Self Insurance Fund	Economic Development Fund	Police and Fire Pension Funds	Total General Operations
Revenues:							
Income tax	\$ 29,929,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,929,600
Property taxes, rollbacks & assessments	9,179,500	-	-	-	-	2,852,200	12,031,700
Local government fund	1,397,200	-	-	-	-	-	1,397,200
Investment earnings	657,000	-	-	7,000	-	-	664,000
Charge for services	1,730,500	625,000	-	-	-	-	2,355,500
Other revenue	3,083,000	-	-	10,000	-	-	3,093,000
Total revenues	45,976,800	625,000	-	17,000	-	2,852,200	49,471,000
Expenditures:							
<i>Operating</i>							
Public Safety	21,397,200	145,000	-	-	-	-	21,542,200
Parks and Recreation	5,140,400	-	-	-	-	-	5,140,400
Community Development	1,448,800	-	-	-	-	-	1,448,800
Public Service	2,760,300	-	-	-	-	-	2,760,300
Administrative Direction	3,065,600	-	-	-	362,100	-	3,427,700
Administrative Support	6,931,200	-	20,000	-	-	-	6,951,200
General administration	3,247,600	-	-	50,000	-	-	3,297,600
<i>Capital outlay</i>							
Capital equipment	-	400,000	-	-	-	-	400,000
Total expenditures	43,991,100	545,000	20,000	50,000	362,100	-	44,968,200
Net revenue over/(under) expenditures	1,985,700	80,000	(20,000)	(33,000)	(362,100)	2,852,200	4,502,800
Other financing sources/(uses) and intra-city services							
Intra-city services	52,000	-	-	-	-	-	52,000
Transfers/Advances in**	3,012,000	265,000	-	-	250,000	-	3,527,000
Transfers/Advances out	(6,830,900)	(431,100)	-	-	-	(2,763,000)	(10,025,000)
Total other financing sources(uses) and intra-city services	(3,766,900)	(166,100)	-	-	250,000	(2,763,000)	(6,446,000)
Net change in fund balance	(1,781,200)	(86,100)	(20,000)	(33,000)	(112,100)	89,200	(1,943,200)
Beginning balance	31,083,295	376,111	102,520	909,527	1,733,085	3,893,778	38,098,316
Anticipated appropriation lapses	1,320,000	-	-	-	-	-	1,320,000
Ending balance	\$ 30,622,095	\$ 290,011	\$ 82,520	\$ 876,527	\$ 1,620,985	\$ 3,982,978	\$ 37,475,116

FUND SUMMARIES - Operations - General

GENERAL FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Property tax	\$ 7,470,324	\$ 7,565,103	\$ 8,945,972	\$ 9,135,636	\$ 9,179,500	\$ 9,638,000	\$ 9,734,000	\$ 9,831,000	\$ 10,323,000
Income tax	21,415,351	22,062,319	25,886,845	29,631,959	29,929,600	31,114,700	31,967,800	32,844,300	33,747,500
Local government fund	1,137,343	1,189,294	1,263,269	1,351,582	1,397,200	1,397,200	1,397,200	1,397,200	1,397,200
Investment earnings	1,094,423	1,053,533	572,006	995,469	657,000	664,000	671,000	678,000	685,000
Other revenues	<u>5,753,768</u>	<u>3,750,326</u>	<u>4,530,350</u>	<u>5,733,631</u>	<u>4,813,500</u>	<u>4,831,500</u>	<u>9,280,000</u>	<u>9,386,500</u>	<u>9,494,100</u>
Total revenues	36,871,209	35,620,575	41,198,442	46,848,277	45,976,800	47,645,400	53,050,000	54,137,000	55,646,800
Other sources:									
Intra-city services reimbursement:									
Tax Incentive Review Fund	5,000	5,000	5,000	5,000	5,000	1,270	-	-	-
Sanitary Sewer Fund	20,590	15,183	14,076	24,943	20,000	20,000	20,000	20,000	20,000
Water Surcharge Fund	9,084	10,537	4,555	10,572	12,000	12,000	12,000	12,000	12,000
Stormwater Management Fund	16,776	9,857	11,996	23,847	15,000	15,000	15,000	15,000	15,000
Transfers in from other funds:									
Police and Fire Pension Funds	2,427,468	2,022,057	2,573,516	2,629,871	2,763,000	2,835,100	2,898,900	2,964,100	3,030,800
Life Long Learning and Leisure Fund	-	-	-	48,531	-	-	-	-	-
Repayment of previously advanced funds:									
EMS Billing Fund	-	-	-	-	-	100,000	100,000	-	-
Solid Waste Fund	125,000	125,000	-	-	-	-	-	-	-
Community Fiber Optic Fund	100,000	100,000	100,000	100,000	100,000	100,000	100,000	125,000	125,000
Horizon TIF Fund	-	375,000	475,000	350,000	-	-	-	-	-
Kingsdale Core TIF Fund	200,000	309,000	-	209,000	-	-	-	-	-
Lane Avenue TIF Fund	-	50,000	-	50,000	-	-	-	-	-
Lane Avenue Mixed Use TIF Fund	-	60,000	100,000	100,000	100,000	-	-	-	-
Tremont Road TIF Fund	40,000	40,000	20,000	50,100	37,000	37,500	38,000	28,600	-
West Lane - Northwest TIF Fund	-	-	10,000	64,000	12,000	12,000	12,000	12,000	12,000
Total other sources	2,943,918	3,121,634	3,314,143	3,665,864	3,064,000	3,132,870	3,195,900	3,176,700	3,214,800
Total revenues and other sources	39,815,127	38,742,209	44,512,585	50,514,141	49,040,800	50,778,270	56,245,900	57,313,700	58,861,600
Other revenues breakdown:									
Licenses and permits	\$ 2,735,289	\$ 1,543,737	\$ 1,821,990	\$ 2,035,777	\$ 1,500,000	\$ 1,500,000	\$ 1,515,000	\$ 1,530,000	\$ 1,545,000
Charges for services	1,466,366	640,587	1,243,684	1,820,538	1,730,500	1,733,500	4,750,000	4,798,000	4,846,000
Fines and forfeitures	282,829	177,497	181,155	171,070	200,000	200,000	202,000	204,000	206,000
Cable TV franchise fees	551,005	527,899	491,607	455,446	500,000	505,000	510,000	515,000	520,000
Hotel tax	195,530	133,150	252,120	325,084	280,000	283,000	286,000	289,000	292,000
Miscellaneous	138,241	323,896	237,189	365,059	253,000	256,000	1,659,000	1,688,500	1,719,100
Reimbursements	384,508	403,560	302,605	560,657	350,000	354,000	358,000	362,000	366,000
	<u>\$ 5,753,768</u>	<u>\$ 3,750,326</u>	<u>\$ 4,530,350</u>	<u>\$ 5,733,631</u>	<u>\$ 4,813,500</u>	<u>\$ 4,831,500</u>	<u>\$ 9,280,000</u>	<u>\$ 9,386,500</u>	<u>\$ 9,494,100</u>



FUND SUMMARIES - Operations - General

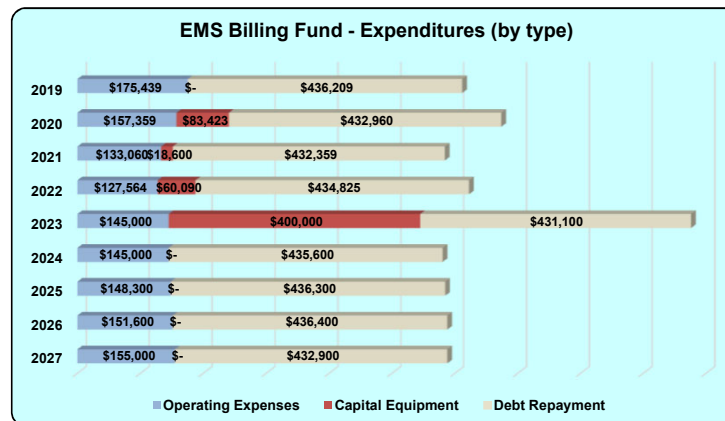
GENERAL FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Expenditures:									
Police Division	\$ 8,715,308	\$ 7,614,077	\$ 9,242,102	\$ 9,263,115	\$ 11,200,900	\$ 11,682,200	\$ 11,945,000	\$ 12,213,800	\$ 12,488,600
Fire Division	8,855,516	7,424,418	9,451,613	9,774,876	10,196,300	10,382,600	10,616,200	10,855,100	11,099,300
Parks and Recreation	3,897,441	3,350,355	3,775,961	4,494,142	5,140,400	5,551,500	8,976,400	9,178,400	9,384,900
Community Development	1,046,997	1,144,411	1,106,959	1,297,420	1,448,800	1,492,900	1,526,500	1,560,800	1,595,900
Public Service Administration	946,750	988,893	1,065,383	1,062,847	1,385,000	1,437,700	1,470,000	1,503,100	1,536,900
Public Works Division	1,046,912	1,025,265	1,076,044	1,146,910	1,375,300	1,413,300	1,445,100	1,477,600	1,510,800
City Manager	1,025,237	1,211,322	1,319,480	1,406,198	1,733,600	1,790,800	1,831,100	1,872,300	1,914,400
City Attorney	688,531	740,298	630,939	647,259	898,200	928,600	949,500	970,900	992,700
City Clerk	246,763	230,289	247,313	219,682	293,000	300,300	307,100	314,000	321,100
City Council	189,394	155,744	127,470	119,633	140,800	147,100	150,400	153,800	157,300
Finance (including Clerk of Court)	1,277,043	1,264,495	1,149,081	1,182,434	1,526,700	1,574,300	1,609,700	1,645,900	1,682,900
Information Technology	1,311,355	1,338,632	1,290,355	1,459,131	1,825,900	1,891,600	1,934,200	1,977,700	2,022,200
Facilities Maintenance	2,314,523	1,353,851	1,435,089	4,606,145	3,198,600	2,694,100	2,904,700	2,970,100	3,036,900
Board of Health	317,117	329,384	336,215	348,153	380,000	388,600	397,300	406,200	415,300
General Administration	2,614,846	2,696,029	2,458,877	2,818,796	3,247,600	3,388,900	3,465,200	3,543,200	3,622,900
Debt service	-	172,982	-	-	-	-	-	-	-
<i>Total operating expenditures</i>	<u>34,493,733</u>	<u>31,040,445</u>	<u>34,712,881</u>	<u>39,846,741</u>	<u>43,991,100</u>	<u>45,064,500</u>	<u>49,528,400</u>	<u>50,642,900</u>	<u>51,782,100</u>
<i>Net revenue over (under) operating expenditures</i>	<i>5,321,394</i>	<i>7,701,764</i>	<i>9,799,704</i>	<i>10,667,400</i>	<i>5,049,700</i>	<i>5,713,770</i>	<i>6,717,500</i>	<i>6,670,800</i>	<i>7,079,500</i>
Other uses:									
Transfers out to other funds:									
EMS Billing Fund	-	-	-	29,103	65,000	65,000	65,000	65,000	65,000
Civil Service Fund	20,000	20,000	20,000	20,000	-	-	-	-	-
Economic Development Fund	500,000	500,000	500,000	500,000	250,000	250,000	250,000	250,000	250,000
Street Maintenance & Repair Fund	125,000	-	-	-	-	-	-	-	-
Lifelong Learning Fund	-	-	50,000	-	-	-	-	-	-
Capital Equipment Fund	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
Technology Fund	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Infrastructure Improvement Fund	1,250,000	1,250,000	4,567,500	7,250,000	5,932,500	1,250,000	1,250,000	1,250,000	1,250,000
Community Fiber Optic Fund	68,400	68,400	68,400	68,400	68,400	68,400	68,400	68,400	68,400
General Bond Retirement Fund (current)	-	-	-	-	-	-	63,300	63,900	64,500
General Bond Retirement Fund (proposed)	-	-	-	-	-	-	2,488,600	1,659,900	2,090,100
Advances out to other funds:									
EMS Billing Fund	-	-	-	-	200,000	-	-	-	-
Horizon TIF Fund	1,200,000	-	-	-	-	-	-	-	-
Lane Avenue Mixed Use TIF Fund	360,000	-	-	-	-	-	-	-	-
Lane Ave TIF Fund	100,000	-	-	-	-	-	-	-	-
<i>Total other sources</i>	<u>3,938,400</u>	<u>2,153,400</u>	<u>5,520,900</u>	<u>8,182,503</u>	<u>6,830,900</u>	<u>1,948,400</u>	<u>4,500,300</u>	<u>3,672,200</u>	<u>4,103,000</u>
Total expenditures and other uses	<u>38,432,133</u>	<u>33,193,845</u>	<u>40,233,781</u>	<u>48,029,244</u>	<u>50,822,000</u>	<u>47,012,900</u>	<u>54,028,700</u>	<u>54,315,100</u>	<u>55,885,100</u>
Excess (def) of revenues and other sources over expenditures and other uses	1,382,994	5,548,364	4,278,804	2,484,897	(1,781,200)	3,765,370	2,217,200	2,998,600	2,976,500
Fund balances at beginning of year	16,724,553	18,241,143	23,932,314	28,445,687	31,083,295	30,622,095	35,739,465	39,442,665	43,960,265
Lapsed encumbrances/appropriations	133,596	142,807	234,569	152,711	-	-	-	-	-
Anticipated appropriation lapses	-	-	-	-	1,320,000	1,352,000	1,486,000	1,519,000	1,553,000
Fund balance at end of year	<u>\$ 18,241,143</u>	<u>\$ 23,932,314</u>	<u>\$ 28,445,687</u>	<u>\$ 31,083,295</u>	<u>\$ 30,622,095</u>	<u>\$ 35,739,465</u>	<u>\$ 39,442,665</u>	<u>\$ 43,960,265</u>	<u>\$ 48,489,765</u>
Breakdown of fund balance:									
Restricted ending fund balance**	11,055,615	11,361,773	11,724,300	12,934,950	13,197,330	13,519,350	14,858,520	15,192,870	15,534,630
Unrestricted ending fund balance	7,185,528	12,570,542	16,721,387	18,148,345	17,424,765	22,220,115	24,584,145	28,767,395	32,955,135
<i>Fund balance to operating expenditures</i>	<i>53%</i>	<i>77%</i>	<i>82%</i>	<i>78%</i>	<i>70%</i>	<i>79%</i>	<i>80%</i>	<i>87%</i>	<i>94%</i>

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

FUND SUMMARIES - Operations - General

EMERGENCY MEDICAL SERVICES (EMS) BILLING FUND									
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	2025 Projected	2026 Projected	2027 Projected
Revenues:									
EMS fees	\$ 692,623	\$ 568,186	\$ 638,605	\$ 673,328	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000
Other revenues	787	19,098	-	-	-	-	-	-	-
<i>Total revenues</i>	<u>693,410</u>	<u>587,284</u>	<u>638,605</u>	<u>673,328</u>	<u>625,000</u>	<u>625,000</u>	<u>625,000</u>	<u>625,000</u>	<u>625,000</u>
Other sources:									
Transfers in from other funds:									
General Fund	-	-	-	29,103	65,000	65,000	65,000	65,000	65,000
Advances in from other funds:									
General Fund	-	-	-	-	200,000	-	-	-	-
<i>Total other sources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,103</u>	<u>265,000</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>
Total revenues and other sources	693,410	587,284	638,605	702,431	890,000	690,000	690,000	690,000	690,000
Expenditures:									
Fire Division									
Operating	175,439	157,359	133,060	127,564	145,000	145,000	148,300	151,600	155,000
Capital equipment	-	83,423	18,600	60,090	400,000	-	-	-	-
<i>Total expenditures</i>	<u>175,439</u>	<u>240,782</u>	<u>151,660</u>	<u>187,654</u>	<u>545,000</u>	<u>145,000</u>	<u>148,300</u>	<u>151,600</u>	<u>155,000</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	436,209	432,960	432,359	434,825	431,100	435,600	436,300	436,400	432,900
Repayment of previously advanced funds:									
General Fund	-	-	-	-	-	100,000	100,000	-	-
<i>Total other sources</i>	<u>436,209</u>	<u>432,960</u>	<u>432,359</u>	<u>434,825</u>	<u>431,100</u>	<u>535,600</u>	<u>536,300</u>	<u>436,400</u>	<u>432,900</u>
Total expenditures and other uses	611,648	673,742	584,019	622,479	976,100	680,600	684,600	588,000	587,900
Excess (def) of revenues and other sources over expenditures and other uses	81,762	(86,458)	54,586	79,952	(86,100)	9,400	5,400	102,000	102,100
Fund balance at beginning of year	242,379	324,143	238,304	293,019	376,111	290,011	299,411	304,811	406,811
Lapsed appropriations	2	619	129	3,140	-	-	-	-	-
Fund balance at end of year	<u>\$ 324,143</u>	<u>\$ 238,304</u>	<u>\$ 293,019</u>	<u>\$ 376,111</u>	<u>\$ 290,011</u>	<u>\$ 299,411</u>	<u>\$ 304,811</u>	<u>\$ 406,811</u>	<u>\$ 508,911</u>
Balance of amount due to the General Fund	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 100,000	\$ -	\$ -	\$ -
Outstanding debt balance (including interest)	\$ 3,908,496	\$ 3,475,536	\$ 3,043,177	\$ 2,608,351	\$ 2,177,251	\$ 1,741,709	\$ 1,305,439	\$ 869,049	\$ 436,149

** Debt matures in 2028



FUND SUMMARIES - Operations - General

CIVIL SERVICE FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Other sources:									
Transfers in from other funds:									
General Fund	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total other sources</i>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	20,000	20,000	20,000	20,000	-	-	-	-	-
Expenditures:									
Operating	4,455	5,261	8,950	4,380	20,000	20,000	20,000	20,000	6,900
<i>Total expenditures</i>	<u>4,455</u>	<u>5,261</u>	<u>8,950</u>	<u>4,380</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>6,900</u>
Total expenditures and other uses	4,455	5,261	8,950	4,380	20,000	20,000	20,000	20,000	6,900
Excess (def) of revenues and other sources over expenditures and other uses	15,545	14,739	11,050	15,620	(20,000)	(20,000)	(20,000)	(20,000)	(6,900)
Fund balance at beginning of year	45,566	61,111	75,850	86,900	102,520	82,520	62,520	42,520	22,520
Fund balance at end of year	\$ 61,111	\$ 75,850	\$ 86,900	\$ 102,520	\$ 82,520	\$ 62,520	\$ 42,520	\$ 22,520	\$ 15,620

SELF INSURANCE FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Investment earnings	\$ 15,008	\$ 12,865	\$ 6,345	\$ 8,974	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Reimbursements	9,836	25,450	44,360	66,830	10,000	10,000	10,000	10,000	10,000
<i>Total revenues</i>	<u>24,844</u>	<u>38,315</u>	<u>50,705</u>	<u>75,804</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>
Total revenues and other sources	24,844	38,315	50,705	75,804	17,000	17,000	17,000	17,000	17,000
Expenditures:									
Liability/property damage payments	11,938	17,942	40,636	54,809	50,000	50,000	50,000	50,000	50,000
<i>Total expenditures</i>	<u>11,938</u>	<u>17,942</u>	<u>40,636</u>	<u>54,809</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Total expenditures and other uses	11,938	17,942	40,636	54,809	50,000	50,000	50,000	50,000	50,000
Excess (def) of revenues and other sources over expenditures and other uses	12,906	20,373	10,069	20,995	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)
Fund balance at beginning of year	845,184	858,090	878,463	888,532	909,527	876,527	843,527	810,527	777,527
Fund balance at end of year	\$ 858,090	\$ 878,463	\$ 888,532	\$ 909,527	\$ 876,527	\$ 843,527	\$ 810,527	\$ 777,527	\$ 744,527



FUND SUMMARIES - Operations - General

ECONOMIC DEVELOPMENT FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Other revenues	\$ -	\$ -	\$ 2,456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>2,456</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other sources:									
Transfers in from other funds:									
General Fund	500,000	500,000	500,000	500,000	250,000	250,000	250,000	250,000	250,000
<i>Total other sources</i>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Total revenues and other sources	500,000	500,000	502,456	500,000	250,000	250,000	250,000	250,000	250,000
Expenditures:									
City Manager									
Operating	11,365	91,608	6,001	7,767	62,100	62,100	63,500	64,900	66,400
Contractual incentive payments	185,724	200,546	107,636	10,500	95,000	25,000	50,000	-	-
Dublin School revenue sharing	41,780	-	-	-	-	-	-	-	-
Amount available for current year projects	-	-	-	357	205,000	275,000	136,500	185,100	183,600
<i>Total expenditures</i>	<u>238,869</u>	<u>292,154</u>	<u>113,637</u>	<u>18,624</u>	<u>362,100</u>	<u>362,100</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Total expenditures and other uses	238,869	292,154	113,637	18,624	362,100	362,100	250,000	250,000	250,000
Excess (def) of revenues and other sources over expenditures and other uses	261,131	207,846	388,819	481,376	(112,100)	(112,100)	-	-	-
Fund balance at beginning of year	392,028	653,159	861,005	1,251,709	1,733,085	1,620,985	1,508,885	1,508,885	1,508,885
Lapsed encumbrances	-	-	1,885	-	-	-	-	-	-
Fund balance at end of year	\$ 653,159	\$ 861,005	\$ 1,251,709	\$ 1,733,085	\$ 1,620,985	\$ 1,508,885	\$ 1,508,885	\$ 1,508,885	\$ 1,508,885

POLICE AND FIRE PENSION FUNDS									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Property tax	\$ 2,682,279	\$ 2,714,197	\$ 2,938,677	\$ 3,001,908	\$ 2,852,200	\$ 2,878,100	\$ 2,892,800	\$ 2,907,800	\$ 2,983,100
<i>Total revenues</i>	<u>2,682,279</u>	<u>2,714,197</u>	<u>2,938,677</u>	<u>3,001,908</u>	<u>2,852,200</u>	<u>2,878,100</u>	<u>2,892,800</u>	<u>2,907,800</u>	<u>2,983,100</u>
Total revenues and other sources	2,682,279	2,714,197	2,938,677	3,001,908	2,852,200	2,878,100	2,892,800	2,907,800	2,983,100
Other uses:									
Transfers out to other funds:									
General Fund	2,427,468	2,022,057	2,573,516	2,629,871	2,763,000	2,835,100	2,898,900	2,964,100	3,030,800
<i>Total other uses</i>	<u>2,427,468</u>	<u>2,022,057</u>	<u>2,573,516</u>	<u>2,629,871</u>	<u>2,763,000</u>	<u>2,835,100</u>	<u>2,898,900</u>	<u>2,964,100</u>	<u>3,030,800</u>
Total expenditures and other uses	2,427,468	2,022,057	2,573,516	2,629,871	2,763,000	2,835,100	2,898,900	2,964,100	3,030,800
Excess (def) of revenues and other sources over expenditures and other uses	254,811	692,140	365,161	372,037	89,200	43,000	(6,100)	(56,300)	(47,700)
Fund balance at beginning of year	2,209,629	2,464,440	3,156,580	3,521,741	3,893,778	3,982,978	4,025,978	4,019,878	3,963,578
Fund balance at end of year	\$ 2,464,440	\$ 3,156,580	\$ 3,521,741	\$ 3,893,778	\$ 3,982,978	\$ 4,025,978	\$ 4,019,878	\$ 3,963,578	\$ 3,915,878

FUND SUMMARIES – Operations – Restricted

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

Street Maintenance and Repair Fund

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

Lifelong Learning and Leisure Fund

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

Tree Planting Fund

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

Neighborhood Lighting Utility Fund

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

Clerk of Court Fund

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

Mayor's Court Computer Fund

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

Mayor's Court Special Projects Fund

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

Upper Arlington Visitors Bureau Fund

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

FUND SUMMARIES – Operations – Restricted

Tax Incentive Review Fund

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

Law Enforcement Fund

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

Enforcement Education Fund

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

FEMA Fund

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

Local Coronavirus Relief Fund

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

Local Fiscal Recovery Fund

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

One Ohio Opioid Fund

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

FUND SUMMARIES - Operations - Restricted

2023 ADOPTED SUMMARY PRESENTATION

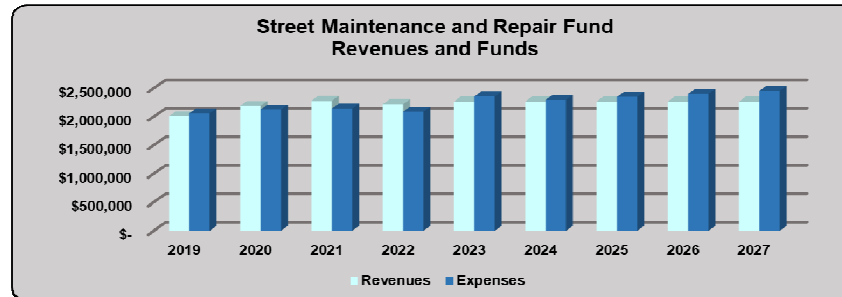
	Street Maintenance and Repair Fund	Lifelong Learning and Leisure Fund	Tree Planting Fund	Neighborhood Lighting Utility Fund	Clerk of Court Fund	Mayor's Court Computer Fund
Revenues:						
Gas, BMV fees	\$ 2,250,000	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	10,000	-	-	2,500	-	-
Charge for services	-	-	-	63,000	-	-
Other revenue	8,000	-	40,000	-	8,000	8,000
Total revenues	2,268,000	-	40,000	65,500	8,000	8,000
Expenditures:						
<i>Operating</i>						
Public Safety	-	-	-	-	-	-
Parks and Recreation	-	-	65,000	-	-	-
Public Service	2,355,800	-	-	110,600	-	-
Administrative support	-	-	-	-	8,000	13,200
Total expenditures	2,355,800	-	65,000	110,600	8,000	13,200
Net revenue over/(under) expenditures	(87,800)	-	(25,000)	(45,100)	-	(5,200)
Other financing sources/(uses) and intra-city services						
Intra-city services	-	-	-	-	-	-
Total other financing sources(uses) and intra-city services	-	-	-	-	-	-
Net change in fund balance	(87,800)	-	(25,000)	(45,100)	-	(5,200)
Beginning balance	1,341,184	-	79,462	271,111	9,589	33,150
Ending balance	\$ 1,253,384	\$ -	\$ 54,462	\$ 226,011	\$ 9,589	\$ 27,950

Mayor's Court Special Project Fund	Upper Arlington Visitors Bureau Fund	Tax Incentive Review Fund	Law Enforcement Fund	Enforcement Education Fund	Local Coronavirus Relief Fund	Local Fiscal Recovery Fund	One Ohio Opioid Fund	Total Restricted Operations
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000
-	-	-	4,000	-	-	-	-	16,500
-	-	-	-	-	-	-	-	63,000
25,000	92,500	-	130,000	2,500	-	-	10,300	324,300
25,000	92,500	-	134,000	2,500	-	-	10,300	2,653,800
-	-	-	251,300	2,500	-	-	-	253,800
-	-	-	-	-	-	-	-	65,000
-	-	-	-	-	-	-	-	2,466,400
19,500	-	-	-	-	-	-	-	40,700
19,500	-	-	251,300	2,500	-	-	-	2,825,900
5,500	92,500	-	(117,300)	-	-	-	10,300	(172,100)
-	-	(5,000)	-	-	-	-	-	(5,000)
-	-	(5,000)	-	-	-	-	-	(5,000)
5,500	92,500	(5,000)	(117,300)	-	-	-	10,300	(177,100)
142,529	408,471	6,270	530,719	20,690	-	124,247	10,358	2,977,780
\$ 148,029	\$ 500,971	\$ 1,270	\$ 413,419	\$ 20,690	\$ -	\$ 124,247	\$ 20,658	\$ 2,800,680

FUND SUMMARIES - Operations - Restricted

STREET MAINTENANCE AND REPAIR FUND

	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Gasoline tax	\$ 1,413,646	\$ 1,731,632	\$ 1,795,902	\$ 1,739,982	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
Motor vehicle license tax	440,700	434,098	462,636	459,940	450,000	450,000	450,000	450,000	450,000
Investment earnings	14,111	15,463	9,440	15,475	10,000	10,000	10,000	10,000	10,000
Miscellaneous revenues	16,149	659	12,214	7,277	8,000	8,000	8,000	8,000	8,000
Reimbursements	-	11,849	-	-	-	-	-	-	-
Total revenues	1,884,606	2,193,701	2,280,192	2,222,674	2,268,000	2,268,000	2,268,000	2,268,000	2,268,000
Other sources:									
Transfers in from other funds:									
General Fund	125,000	-	-	-	-	-	-	-	-
Total other sources	125,000	-	-	-	-	-	-	-	-
Total revenues and other sources	2,009,606	2,193,701	2,280,192	2,222,674	2,268,000	2,268,000	2,268,000	2,268,000	2,268,000
Expenditures:									
Public Works Division									
Operating	1,399,123	1,206,921	1,242,841	1,279,128	1,408,600	1,432,900	1,465,100	1,498,100	1,531,800
Capital improvements - CIP	-	250,000	173,617	-	-	-	-	-	-
Public Service Administration									
Operating	664,159	657,279	681,705	813,537	947,200	863,000	882,400	902,300	922,600
Capital equipment	-	14,570	49,050	-	-	-	-	-	-
Total expenditures	2,063,282	2,128,770	2,147,213	2,092,665	2,355,800	2,295,900	2,347,500	2,400,400	2,454,400
Total expenditures and other uses	2,063,282	2,128,770	2,147,213	2,092,665	2,355,800	2,295,900	2,347,500	2,400,400	2,454,400
Excess (def) of revenues and other sources over expenditures and other uses	(53,676)	64,931	132,979	130,009	(87,800)	(27,900)	(79,500)	(132,400)	(186,400)
Fund balance at beginning of year	886,446	835,381	919,843	1,210,917	1,341,184	1,253,384	1,225,484	1,145,984	1,013,584
Lapsed encumbrances	2,611	19,531	158,095	258	-	-	-	-	-
Fund balance at end of year	\$ 835,381	\$ 919,843	\$ 1,210,917	\$ 1,341,184	\$ 1,253,384	\$ 1,225,484	\$ 1,145,984	\$ 1,013,584	\$ 827,184



FUND SUMMARIES - Operations - Restricted

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

TREE PLANTING FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Tree planting donations	\$ 24,147	\$ 11,045	\$ 20,396	\$ 24,550	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Miscellaneous revenues	-	-	-	19,815	25,000	-	-	-	-
<i>Total revenues</i>	<u>24,147</u>	<u>11,045</u>	<u>20,396</u>	<u>44,365</u>	<u>40,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Total revenues and other sources	24,147	11,045	20,396	44,365	40,000	15,000	15,000	15,000	15,000
Expenditures:									
Parks and Recreation	23,458	11,382	20,000	61,599	65,000	15,000	15,000	15,000	15,000
<i>Total expenditures</i>	<u>23,458</u>	<u>11,382</u>	<u>20,000</u>	<u>61,599</u>	<u>65,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Total expenditures and other uses	23,458	11,382	20,000	61,599	65,000	15,000	15,000	15,000	15,000
Excess (def) of revenues and other sources over expenditures and other uses	689	(337)	396	(17,234)	(25,000)	-	-	-	-
Fund balance at beginning of year	95,948	96,637	96,300	96,696	79,462	54,462	54,462	54,462	54,462
Fund balance at end of year	\$ 96,637	\$ 96,300	\$ 96,696	\$ 79,462	\$ 54,462	\$ 54,462	\$ 54,462	\$ 54,462	\$ 54,462

FUND SUMMARIES - Operations - Restricted

NEIGHBORHOOD LIGHTING UTILITY FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Investment earnings	\$ 9,435	\$ 6,841	\$ 3,308	\$ 3,107	\$ 2,500	\$ 2,000	\$ 1,500	\$ 1,000	\$ 500
Maintenance fees	63,917	64,384	64,227	63,239	63,000	63,000	63,000	63,000	63,000
Miscellaneous revenues	-	-	672	-	-	-	-	-	-
<i>Total revenues</i>	<u>73,352</u>	<u>71,225</u>	<u>68,207</u>	<u>66,346</u>	<u>65,500</u>	<u>65,000</u>	<u>64,500</u>	<u>64,000</u>	<u>63,500</u>
Total revenues and other sources	73,352	71,225	68,207	66,346	65,500	65,000	64,500	64,000	63,500
Expenditures:									
Public Service Administration	133,661	45,535	247,254	85,349	110,600	112,200	92,000	93,000	94,000
<i>Total expenditures</i>	<u>133,661</u>	<u>45,535</u>	<u>247,254</u>	<u>85,349</u>	<u>110,600</u>	<u>112,200</u>	<u>92,000</u>	<u>93,000</u>	<u>94,000</u>
Total expenditures and other uses	133,661	45,535	247,254	85,349	110,600	112,200	92,000	93,000	94,000
Excess (def) of revenues and other sources over expenditures and other uses	(60,309)	25,690	(179,047)	(19,003)	(45,100)	(47,200)	(27,500)	(29,000)	(30,500)
Fund balance at beginning of year	503,780	443,471	469,161	290,114	271,111	226,011	178,811	151,311	122,311
Fund balance at end of year	\$ 443,471	\$ 469,161	\$ 290,114	\$ 271,111	\$ 226,011	\$ 178,811	\$ 151,311	\$ 122,311	\$ 91,811

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

FUND SUMMARIES - Operations - Restricted

MAYOR'S COURT COMPUTER FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Court fees	\$ 9,117	\$ 5,308	\$ 6,045	\$ 6,178	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
<i>Total revenues</i>	<u>9,117</u>	<u>5,308</u>	<u>6,045</u>	<u>6,178</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
Total revenues and other sources	9,117	5,308	6,045	6,178	8,000	8,000	8,000	8,000	8,000
Expenditures:									
Finance									
Operating	16,636	8,656	13,046	8,781	13,200	13,200	13,200	13,200	13,200
<i>Total expenditures</i>	<u>16,636</u>	<u>8,656</u>	<u>13,046</u>	<u>8,781</u>	<u>13,200</u>	<u>13,200</u>	<u>13,200</u>	<u>13,200</u>	<u>13,200</u>
Total expenditures and other uses	16,636	8,656	13,046	8,781	13,200	13,200	13,200	13,200	13,200
Excess (def) of revenues and other sources over expenditures and other uses	(7,519)	(3,348)	(7,001)	(2,603)	(5,200)	(5,200)	(5,200)	(5,200)	(5,200)
Fund balance at beginning of year	53,621	46,102	42,754	35,753	33,150	27,950	22,750	17,550	12,350
Fund balance at end of year	\$ 46,102	\$ 42,754	\$ 35,753	\$ 33,150	\$ 27,950	\$ 22,750	\$ 17,550	\$ 12,350	\$ 7,150

MAYOR'S COURT SPECIAL PROJECT FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Court fees	\$ 30,463	\$ 17,723	\$ 20,194	\$ 20,630	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Reimbursements/Grants	10,000	-	10,000	-	-	-	-	-	-
<i>Total revenues</i>	<u>40,463</u>	<u>17,723</u>	<u>30,194</u>	<u>20,630</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Total revenues and other sources	40,463	17,723	30,194	20,630	25,000	25,000	25,000	25,000	25,000
Expenditures:									
Finance									
Operating	71,721	17,355	6,324	4,336	19,500	19,500	19,900	20,300	20,800
<i>Total expenditures</i>	<u>71,721</u>	<u>17,355</u>	<u>6,324</u>	<u>4,336</u>	<u>19,500</u>	<u>19,500</u>	<u>19,900</u>	<u>20,300</u>	<u>20,800</u>
Total expenditures and other uses	71,721	17,355	6,324	4,336	19,500	19,500	19,900	20,300	20,800
Excess (def) of revenues and other sources over expenditures and other uses	(31,258)	368	23,870	16,294	5,500	5,500	5,100	4,700	4,200
Fund balance at beginning of year	129,304	98,046	98,714	124,084	142,529	148,029	153,529	158,629	163,329
Lapsed encumbrances	-	300	1,500	2,151	-	-	-	-	-
Fund balance at end of year	\$ 98,046	\$ 98,714	\$ 124,084	\$ 142,529	\$ 148,029	\$ 153,529	\$ 158,629	\$ 163,329	\$ 167,529

FUND SUMMARIES - Operations - Restricted

UPPER ARLINGTON VISITORS BUREAU FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Other revenues	\$ 65,177	\$ 44,383	\$ 84,040	\$ 108,361	\$ 92,500	\$ 92,500	\$ 92,500	\$ 92,500	\$ 92,500
<i>Total revenues</i>	<u>65,177</u>	<u>44,383</u>	<u>84,040</u>	<u>108,361</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>
Total revenues and other sources	65,177	44,383	84,040	108,361	92,500	92,500	92,500	92,500	92,500
Expenditures:									
City Manager									
Operating	4,984	12,929	-	-	-	-	-	-	-
Information Technology	23,455	24,281	24,379	-	-	-	-	-	-
<i>Total expenditures</i>	<u>28,439</u>	<u>37,210</u>	<u>24,379</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other sources:									
Transfers to other funds:									
General Bond Retirement Fund	-	-	-	-	-	-	92,500	92,500	92,500
<i>Total other sources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>
Total expenditures and other uses	28,439	37,210	24,379	-	-	-	92,500	92,500	92,500
Excess (def) of revenues and other sources over expenditures and other uses	36,738	7,173	59,661	108,361	92,500	92,500	-	-	-
Fund balance at beginning of year	196,538	233,276	240,449	300,110	408,471	500,971	593,471	593,471	593,471
Fund balance at end of year	\$ 233,276	\$ 240,449	\$ 300,110	\$ 408,471	\$ 500,971	\$ 593,471	\$ 593,471	\$ 593,471	\$ 593,471

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

FUND SUMMARIES - Operations - Restricted

LAW ENFORCEMENT FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Sale of forfeited property	\$ 119,841	\$ 120,158	\$ 55,705	\$ 226,260	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
Investment earnings	13,925	10,586	4,283	5,209	4,000	3,000	2,000	1,000	1,000
Reimbursements	27,038	23,734	30,334	4,067	20,000	20,000	20,000	20,000	20,000
<i>Total revenues</i>	<u>160,804</u>	<u>154,478</u>	<u>90,322</u>	<u>235,536</u>	<u>134,000</u>	<u>133,000</u>	<u>132,000</u>	<u>131,000</u>	<u>131,000</u>
Total revenues and other sources	160,804	154,478	90,322	235,536	134,000	133,000	132,000	131,000	131,000
Expenditures:									
Police Division									
Operating	220,108	182,552	221,005	219,220	251,300	253,500	259,200	265,000	271,000
Capital equipment	46,586	7,300	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>266,694</u>	<u>189,852</u>	<u>221,005</u>	<u>219,220</u>	<u>251,300</u>	<u>253,500</u>	<u>259,200</u>	<u>265,000</u>	<u>271,000</u>
Total expenditures and other uses	266,694	189,852	221,005	219,220	251,300	253,500	259,200	265,000	271,000
Excess (def) of revenues and other sources over expenditures and other uses	(105,890)	(35,374)	(130,683)	16,316	(117,300)	(120,500)	(127,200)	(134,000)	(140,000)
Fund balance at beginning of year	786,278	680,388	645,014	514,403	530,719	413,419	292,919	165,719	31,719
Lapsed encumbrances	-	-	72	-	-	-	-	-	-
Fund balance at end of year	\$ 680,388	\$ 645,014	\$ 514,403	\$ 530,719	\$ 413,419	\$ 292,919	\$ 165,719	\$ 31,719	\$ (108,281)

ENFORCEMENT EDUCATION FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Fine revenue	\$ 1,883	\$ 1,600	\$ 1,196	\$ 887	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
<i>Total revenues</i>	<u>1,883</u>	<u>1,600</u>	<u>1,196</u>	<u>887</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Total revenues and other sources	1,883	1,600	1,196	887	2,500	2,500	2,500	2,500	2,500
Expenditures:									
Police Division	1,096	599	620	139	2,500	2,500	2,600	2,700	2,800
<i>Total expenditures</i>	<u>1,096</u>	<u>599</u>	<u>620</u>	<u>139</u>	<u>2,500</u>	<u>2,500</u>	<u>2,600</u>	<u>2,700</u>	<u>2,800</u>
Total expenditures and other uses	1,096	599	620	139	2,500	2,500	2,600	2,700	2,800
Excess (def) of revenues and other sources over expenditures and other uses	787	1,001	576	748	-	-	(100)	(200)	(300)
Fund balance at beginning of year	17,578	18,365	19,366	19,942	20,690	20,690	20,690	20,590	20,390
Fund balance at end of year	\$ 18,365	\$ 19,366	\$ 19,942	\$ 20,690	\$ 20,690	\$ 20,690	\$ 20,590	\$ 20,390	\$ 20,090

FUND SUMMARIES - Operations - Restricted

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

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

FUND SUMMARIES - Operations - Restricted

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

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

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

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

FUND SUMMARIES – Operations – Business

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

Solid Waste Management Fund

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

Sanitary Sewer Surcharge Fund

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

Water Surcharge Fund

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

Stormwater Management Fund

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

Swimming Pool Fund

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

FUND SUMMARIES - Operations - Business

2023 ADOPTED SUMMARY PRESENTATION

	Solid Waste Management Fund	Sanitary Sewer Surcharge Fund	Water Surcharge Fund	Stormwater Management Fund	Swimming Pool Fund	Total Business Operations
Revenues:						
Water, sewer & stormwater fees	\$ -	\$ 1,163,000	\$ 764,000	\$ 753,000	\$ -	\$ 2,680,000
Solid waste service fees	3,800,000	-	-	-	-	3,800,000
Swimming pool fees	-	-	-	-	925,000	925,000
Investment earnings	12,000	-	-	25,000	-	37,000
Other revenue	55,000	1,500	-	-	-	56,500
Total revenues	3,867,000	1,164,500	764,000	778,000	925,000	7,498,500
Expenditures:						
<i>Operating</i>						
Parks and Recreation	-	-	-	-	945,000	945,000
Public Service	3,605,600	915,600	400,600	707,600	-	5,629,400
<i>Capital outlay</i>						
Capital equipment	-	-	80,000	-	-	80,000
Capital improvements	-	215,000	500,000	-	-	715,000
<i>Debt service</i>						
Debt payments	-	-	9,400	-	-	9,400
Total expenditures	3,605,600	1,130,600	990,000	707,600	945,000	7,378,800
Net Revenue over/(under) expenditures	261,400	33,900	(226,000)	70,400	(20,000)	119,700
Other financing sources/(uses) and intra-city services						
Intra-city services	-	(20,000)	(12,000)	(15,000)	-	(47,000)
Transfers/Advances out	-	(7,600)	(87,900)	(62,700)	-	(158,200)
Total other financing sources(uses) and intra-city services	-	(27,600)	(99,900)	(77,700)	-	(205,200)
Net change in fund balance	261,400	6,300	(325,900)	(7,300)	(20,000)	(85,500)
Beginning balance	1,182,301	2,357,793	1,654,426	2,364,084	337,104	7,895,708
Ending balance	\$ 1,443,701	\$ 2,364,093	\$ 1,328,526	\$ 2,356,784	\$ 317,104	\$ 7,810,208

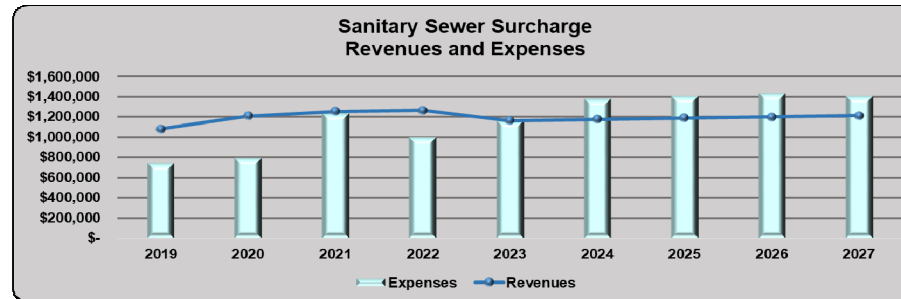
FUND SUMMARIES - Operations - Business

SOLID WASTE MANAGEMENT FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
<u>Revenues:</u>									
Annual service fees	\$ 3,003,058	\$ 3,033,490	\$ 3,022,839	\$ 2,969,112	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000
Investment earnings	25,056	21,010	10,964	17,912	12,000	12,000	12,000	12,000	12,000
Miscellaneous revenues	-	-	2,777	53,397	55,000	-	-	-	-
Total revenues	3,028,114	3,054,500	3,036,580	3,040,421	3,867,000	3,812,000	3,812,000	3,812,000	3,812,000
Total revenues and other sources	3,028,114	3,054,500	3,036,580	3,040,421	3,867,000	3,812,000	3,812,000	3,812,000	3,812,000
<u>Expenditures:</u>									
Solid waste disposal									
Refuse and recycling collection contract	2,789,540	2,778,582	2,806,884	2,851,237	3,400,000	3,700,000	3,700,000	3,700,000	3,700,000
Recycling disposal fees	84,736	93,351	31,334	18,622	150,000	150,000	150,000	150,000	150,000
Miscellaneous	1,959	2,183	2,694	2,454	55,600	5,000	5,100	5,200	5,300
Total expenditures	2,876,235	2,874,116	2,840,912	2,872,313	3,605,600	3,855,000	3,855,100	3,855,200	3,855,300
<u>Other uses:</u>									
Repayment of previously advanced funds:									
General Fund	125,000	125,000	-	-	-	-	-	-	-
Total other uses	125,000	125,000	-	-	-	-	-	-	-
Total expenditures and other uses	3,001,235	2,999,116	2,840,912	2,872,313	3,605,600	3,855,000	3,855,100	3,855,200	3,855,300
Excess (def) of revenues and other sources over expenditures and other uses	26,879	55,384	195,668	168,108	261,400	(43,000)	(43,100)	(43,200)	(43,300)
Fund balance at beginning of year	718,901	749,052	818,525	1,014,193	1,182,301	1,443,701	1,400,701	1,357,601	1,314,401
Lapsed encumbrances	3,272	14,089	-	-	-	-	-	-	-
Fund balance at end of year	\$ 749,052	\$ 818,525	\$ 1,014,193	\$ 1,182,301	\$ 1,443,701	\$ 1,400,701	\$ 1,357,601	\$ 1,314,401	\$ 1,271,101
<i>Balance of amount due to the General Fund</i>	<i>\$ 125,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>

FUND SUMMARIES - Operations - Business

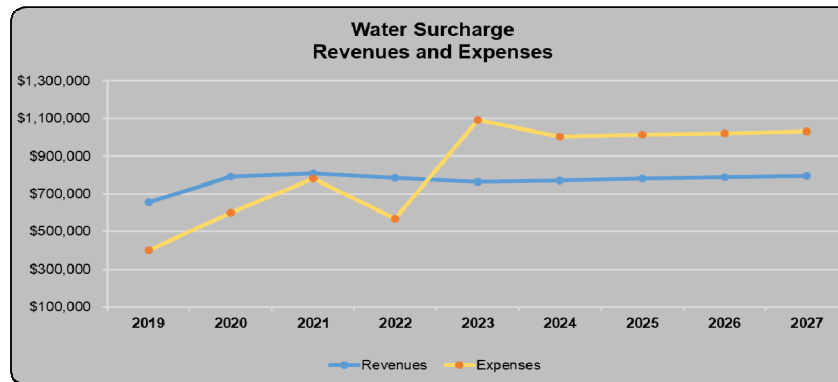
SANITARY SEWER SURCHARGE FUND

	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Sewer surcharge	\$ 1,080,767	\$ 1,209,085	\$ 1,252,812	\$ 1,265,821	\$ 1,163,000	\$ 1,175,000	\$ 1,187,000	\$ 1,199,000	\$ 1,211,000
Miscellaneous revenues	1,931	1,240	2,406	944	1,500	1,500	1,500	1,500	1,500
<i>Total revenues</i>	<u>1,082,698</u>	<u>1,210,325</u>	<u>1,255,218</u>	<u>1,266,765</u>	<u>1,164,500</u>	<u>1,176,500</u>	<u>1,188,500</u>	<u>1,200,500</u>	<u>1,212,500</u>
Total revenues and other sources	1,082,698	1,210,325	1,255,218	1,266,765	1,164,500	1,176,500	1,188,500	1,200,500	1,212,500
Expenditures:									
Public Works Division									
Operating	712,140	768,472	777,972	798,447	915,600	929,500	950,400	971,800	993,700
Capital equipment	-	-	42,784	-	-	-	-	-	-
Capital improvements - CIP	-	-	387,621	164,962	215,000	419,300	423,700	428,200	382,700
Intra-city services	20,590	15,183	14,076	24,943	20,000	20,000	20,000	20,000	20,000
<i>Total expenditures</i>	<u>732,730</u>	<u>783,655</u>	<u>1,222,453</u>	<u>988,352</u>	<u>1,150,600</u>	<u>1,368,800</u>	<u>1,394,100</u>	<u>1,420,000</u>	<u>1,396,400</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	7,493	7,516	7,503	7,494	7,600	7,600	7,600	7,600	7,500
<i>Total other uses</i>	<u>7,493</u>	<u>7,516</u>	<u>7,503</u>	<u>7,494</u>	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>	<u>7,500</u>
Total expenditures and other uses	740,223	791,171	1,229,956	995,846	1,158,200	1,376,400	1,401,700	1,427,600	1,403,900
Excess (def) of revenues and other sources over expenditures and other uses	342,475	419,154	25,262	270,919	6,300	(199,900)	(213,200)	(227,100)	(191,400)
Fund balance at beginning of year	1,079,346	1,421,821	1,866,582	1,898,953	2,357,793	2,364,093	2,164,193	1,950,993	1,723,893
Lapsed encumbrances	-	25,607	7,109	187,921	-	-	-	-	-
Fund balance at end of year	\$ 1,421,821	\$ 1,866,582	\$ 1,898,953	\$ 2,357,793	\$ 2,364,093	\$ 2,164,193	\$ 1,950,993	\$ 1,723,893	\$ 1,532,493
Outstanding debt balance (including interest)	\$ 112,599	\$ 105,083	\$ 97,580	\$ 90,086	\$ 82,575	\$ 75,063	\$ 67,558	\$ 60,039	\$ 52,544
** Debt matures in 2034									



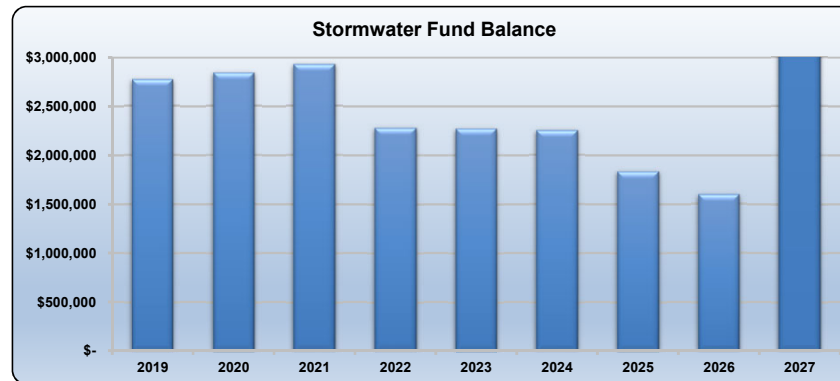
FUND SUMMARIES - Operations - Business

WATER SURCHARGE FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Water surcharge	\$ 656,119	\$ 789,904	\$ 809,797	\$ 782,588	\$ 764,000	\$ 772,000	\$ 780,000	\$ 788,000	\$ 796,000
<i>Total revenues</i>	<u>656,119</u>	<u>789,904</u>	<u>809,797</u>	<u>782,588</u>	<u>764,000</u>	<u>772,000</u>	<u>780,000</u>	<u>788,000</u>	<u>796,000</u>
Total revenues and other sources	656,119	789,904	809,797	782,588	764,000	772,000	780,000	788,000	796,000
Expenditures:									
Public Works Division									
Operating	285,144	492,011	319,479	383,004	400,600	403,700	412,800	422,100	431,600
Capital equipment	-	-	-	68,888	80,000	-	-	-	-
Capital improvements - CIP	-	-	340,000	-	500,000	500,000	500,000	500,000	500,000
Intra-city services	9,084	10,537	4,555	10,572	12,000	12,000	12,000	12,000	12,000
Debt service on Issue 2 loans	18,869	9,435	28,304	18,869	9,400	-	-	-	-
<i>Total expenditures</i>	<u>313,097</u>	<u>511,983</u>	<u>692,338</u>	<u>481,333</u>	<u>1,002,000</u>	<u>915,700</u>	<u>924,800</u>	<u>934,100</u>	<u>943,600</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	87,684	87,957	87,813	87,702	87,900	88,000	87,900	88,000	87,800
<i>Total other uses</i>	<u>87,684</u>	<u>87,957</u>	<u>87,813</u>	<u>87,702</u>	<u>87,900</u>	<u>88,000</u>	<u>87,900</u>	<u>88,000</u>	<u>87,800</u>
Total expenditures and other uses	400,781	599,940	780,151	569,035	1,089,900	1,003,700	1,012,700	1,022,100	1,031,400
Excess (def) of revenues and other sources over expenditures and other uses	255,338	189,964	29,646	213,553	(325,900)	(231,700)	(232,700)	(234,100)	(235,400)
Fund balance at beginning of year	950,527	1,205,865	1,395,829	1,440,803	1,654,426	1,328,526	1,096,826	864,126	630,026
Lapsed encumbrances	-	-	15,328	70	-	-	-	-	-
Fund balance at end of year	\$ 1,205,865	\$ 1,395,829	\$ 1,440,803	\$ 1,654,426	\$ 1,328,526	\$ 1,096,826	\$ 864,126	\$ 630,026	\$ 394,626
Outstanding debt balance (including interest)	\$ 1,317,734	\$ 1,229,777	\$ 1,141,964	\$ 1,054,262	\$ 966,364	\$ 878,452	\$ 790,619	\$ 702,629	\$ 614,914
** Debt matures in 2034									



FUND SUMMARIES - Operations - Business

STORMWATER MANAGEMENT FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Stormwater fees	\$ 765,847	\$ 764,614	\$ 747,851	\$ 782,084	\$ 753,000	\$ 753,000	\$ 753,000	\$ 753,000	\$ 753,000
Investment earnings	49,506	44,820	23,151	32,094	25,000	25,000	25,000	25,000	25,000
Miscellaneous revenues	-	-	802	2,067	-	-	-	-	-
Total revenues	815,353	809,434	771,804	816,245	778,000	778,000	778,000	778,000	778,000
Total revenues and other sources	815,353	809,434	771,804	816,245	778,000	778,000	778,000	778,000	778,000
Expenditures:									
Public Works Division									
Operating	481,722	538,981	543,185	618,639	707,600	720,600	1,101,200	761,800	779,000
Capital equipment	-	132,338	-	-	-	-	-	-	-
Capital improvements - CIP	-	-	74,700	685,872	-	-	15,600	179,900	199,700
Intra-city services	16,776	9,857	11,996	23,847	15,000	15,000	15,000	15,000	15,000
Total expenditures	498,498	681,176	629,881	1,328,358	722,600	735,600	1,131,800	956,700	993,700
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	62,468	62,665	62,562	62,482	62,700	62,700	62,600	62,700	62,500
Total other uses	62,468	62,665	62,562	62,482	62,700	62,700	62,600	62,700	62,500
Total expenditures and other uses	560,966	743,841	692,443	1,390,840	785,300	798,300	1,194,400	1,019,400	1,056,200
Excess (def) of revenues and other sources over expenditures and other uses	254,387	65,593	79,361	(574,595)	(7,300)	(20,300)	(416,400)	(241,400)	(278,200)
Fund balance at beginning of year	2,505,767	2,768,751	2,837,442	2,921,525	2,364,084	2,356,784	2,336,484	1,920,084	1,678,684
Lapsed encumbrances	8,597	3,098	4,722	17,154	-	-	-	-	-
Fund balance at end of year	\$ 2,768,751	\$ 2,837,442	\$ 2,921,525	\$ 2,364,084	\$ 2,356,784	\$ 2,336,484	\$ 1,920,084	\$ 1,678,684	\$ 1,400,484
Outstanding debt balance (including interest)	\$ 938,810	\$ 876,145	\$ 813,583	\$ 751,100	\$ 688,478	\$ 625,846	\$ 563,270	\$ 500,582	\$ 438,090
** Debt matures in 2034									



FUND SUMMARIES - Operations - Business

SWIMMING POOL FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
<u>Revenues:</u>									
Charges and fees	\$ 791,691	\$ 198,722	\$ 769,722	\$ 899,990	\$ 925,000	\$ 945,000	949,700	954,400	959,200
Miscellaneous revenues	100	-	-	-	-	-	-	-	-
<i>Total revenues</i>	<u>791,791</u>	<u>198,722</u>	<u>769,722</u>	<u>899,990</u>	<u>925,000</u>	<u>945,000</u>	<u>949,700</u>	<u>954,400</u>	<u>959,200</u>
Total revenues and other sources	<u>791,791</u>	<u>198,722</u>	<u>769,722</u>	<u>899,990</u>	<u>925,000</u>	<u>945,000</u>	<u>949,700</u>	<u>954,400</u>	<u>959,200</u>
<u>Expenditures:</u>									
Operating	759,499	503,834	715,000	840,730	945,000	953,600	975,100	997,000	1,019,400
Capital equipment	-	-	-	17,204	-	-	-	-	-
<i>Total expenditures</i>	<u>759,499</u>	<u>503,834</u>	<u>715,000</u>	<u>857,934</u>	<u>945,000</u>	<u>953,600</u>	<u>975,100</u>	<u>997,000</u>	<u>1,019,400</u>
Total expenditures and other uses	<u>759,499</u>	<u>503,834</u>	<u>715,000</u>	<u>857,934</u>	<u>945,000</u>	<u>953,600</u>	<u>975,100</u>	<u>997,000</u>	<u>1,019,400</u>
Excess (def) of revenues and other sources over expenditures and other uses	32,292	(305,112)	54,722	42,056	(20,000)	(8,600)	(25,400)	(42,600)	(60,200)
Fund balance at beginning of year	513,046	545,338	240,226	294,948	337,104	317,104	308,504	283,104	240,504
Lapsed encumbrances	-	-	-	100	-	-	-	-	-
Fund balance at end of year	<u>\$ 545,338</u>	<u>\$ 240,226</u>	<u>\$ 294,948</u>	<u>\$ 337,104</u>	<u>\$ 317,104</u>	<u>\$ 308,504</u>	<u>\$ 283,104</u>	<u>\$ 240,504</u>	<u>\$ 180,304</u>



FUND SUMMARIES – Capital – Capital Equipment and Capital Improvements

CAPITAL EQUIPMENT

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

Capital Equipment Fund

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

Technology Fund

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

CAPITAL IMPROVEMENTS

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

Bonded Improvement Fund

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

Estate Tax Capital Project Fund

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

Infrastructure Improvement Fund

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

Community Fiber Optic Fund

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

FUND SUMMARIES - Capital - Capital Equipment and Capital Improvements

2023 ADOPTED SUMMARY PRESENTATION

	Capital Equipment Fund	Technology Fund	Total Capital Equipment	Bonded Improvement Fund	Estate Tax Fund	Infrastructure Improvement Fund	Community Fiber Optic Fund	Total Capital Improvements
Revenues:								
Property taxes, rollbacks & assessments	\$ 1,177,400	\$ -	\$ 1,177,400	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	75,000	-	-	-	75,000
Other revenue	-	122,000	122,000	-	-	7,797,300	195,500	7,992,800
Total revenues	1,177,400	122,000	1,299,400	75,000	-	7,797,300	195,500	8,067,800
Expenditures:								
<i>Operating</i>								
Public Service	-	-	-	-	-	-	50,000	50,000
Administrative support	-	50,000	50,000	-	-	-	-	-
<i>Capital outlay</i>								
Capital equipment	1,951,500	70,000	2,021,500	-	-	-	-	-
Capital improvements - CIP	-	-	-	7,460,400	-	8,193,700	-	15,654,100
Capital improvements - Community Center/Offic	-	-	-	62,800,000	-	7,814,900	-	70,614,900
<i>Debt Service:</i>								
Debt issuance costs	-	-	-	2,191,200	-	-	-	2,191,200
Total expenditures	1,951,500	120,000	2,071,500	72,451,600	-	16,008,600	50,000	88,510,200
Net revenue over/(under) expenditures	(774,100)	2,000	(772,100)	(72,376,600)	-	(8,211,300)	145,500	(80,442,400)
Other financing sources/(uses)								
Proceeds of bonds/notes	-	-	-	65,000,000	-	-	-	65,000,000
Transfer/Advances in	240,000	75,000	315,000	-	-	7,582,500	68,400	7,650,900
Transfers/Advances out	-	-	-	-	-	-	(220,300)	(220,300)
Total other financing sources(uses)	240,000	75,000	315,000	65,000,000	-	7,582,500	(151,900)	72,430,600
Net change in fund balance	(534,100)	77,000	(457,100)	(7,376,600)	-	(628,800)	(6,400)	(8,011,800)
Beginning balance	1,147,785	371,102	1,518,887	22,042,846	-	6,758,971	345,213	29,147,030
Ending balance	\$ 613,685	\$ 448,102	\$ 1,061,787	\$ 14,666,246	\$ -	\$ 6,130,171	\$ 338,813	\$ 21,135,230

FUND SUMMARIES - Capital - Capital Equipment

CAPITAL EQUIPMENT FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Property tax	\$ 952,078	\$ 962,652	\$ 1,138,443	\$ 1,163,084	\$ 1,177,400	\$ 1,236,000	\$ 1,248,000	\$ 1,310,000	\$ 1,376,000
Reimbursements/Grants	39,167	16,043	-	-	-	-	-	-	-
<i>Total revenues</i>	<u>991,245</u>	<u>978,695</u>	<u>1,138,443</u>	<u>1,163,084</u>	<u>1,177,400</u>	<u>1,236,000</u>	<u>1,248,000</u>	<u>1,310,000</u>	<u>1,376,000</u>
Other sources:									
Transfers in from other funds:									
General Fund	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
<i>Total other sources</i>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>
Total revenues and other sources	<u>1,231,245</u>	<u>1,218,695</u>	<u>1,378,443</u>	<u>1,403,084</u>	<u>1,417,400</u>	<u>1,476,000</u>	<u>1,488,000</u>	<u>1,550,000</u>	<u>1,616,000</u>
Expenditures:									
Capital equipment	1,204,560	1,147,838	1,270,589	1,215,217	1,951,500	-	-	-	-
<i>Total expenditures</i>	<u>1,204,560</u>	<u>1,147,838</u>	<u>1,270,589</u>	<u>1,215,217</u>	<u>1,951,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures and other uses	<u>1,204,560</u>	<u>1,147,838</u>	<u>1,270,589</u>	<u>1,215,217</u>	<u>1,951,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (def) of revenues and other sources over expenditures and other uses	26,685	70,857	107,854	187,867	(534,100)	1,476,000	1,488,000	1,550,000	1,616,000
Fund balance at beginning of year	656,994	691,940	773,369	910,390	1,147,785	613,685	2,089,685	3,577,685	5,127,685
Lapsed encumbrances	8,261	10,572	29,167	49,528	-	-	-	-	-
Fund balance at end of year	<u>\$ 691,940</u>	<u>\$ 773,369</u>	<u>\$ 910,390</u>	<u>\$ 1,147,785</u>	<u>\$ 613,685</u>	<u>\$ 2,089,685</u>	<u>\$ 3,577,685</u>	<u>\$ 5,127,685</u>	<u>\$ 6,743,685</u>

TECHNOLOGY FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Cellular tower rental fees	\$ 166,044	\$ 122,018	\$ 130,733	\$ 129,182	\$ 122,000	\$ 122,000	\$ 122,000	\$ 122,000	\$ 122,000
<i>Total revenues</i>	<u>166,044</u>	<u>122,018</u>	<u>130,733</u>	<u>129,182</u>	<u>122,000</u>	<u>122,000</u>	<u>122,000</u>	<u>122,000</u>	<u>122,000</u>
Other sources:									
Transfers in from other funds:									
General Fund	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
<i>Total other sources</i>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
Total revenues and other sources	<u>241,044</u>	<u>197,018</u>	<u>205,733</u>	<u>204,182</u>	<u>197,000</u>	<u>197,000</u>	<u>197,000</u>	<u>197,000</u>	<u>197,000</u>
Expenditures:									
Operating	70,424	34,859	55,382	99,277	50,000	50,000	51,100	52,200	53,400
Capital equipment	73,295	61,820	58,630	163,425	70,000	-	-	-	-
<i>Total expenditures</i>	<u>143,719</u>	<u>96,679</u>	<u>114,012</u>	<u>262,702</u>	<u>120,000</u>	<u>50,000</u>	<u>51,100</u>	<u>52,200</u>	<u>53,400</u>
Total expenditures and other uses	<u>143,719</u>	<u>96,679</u>	<u>114,012</u>	<u>262,702</u>	<u>120,000</u>	<u>50,000</u>	<u>51,100</u>	<u>52,200</u>	<u>53,400</u>
Excess (def) of revenues and other sources over expenditures and other uses	97,325	100,339	91,721	(58,520)	77,000	147,000	145,900	144,800	143,600
Fund balance at beginning of year	139,261	236,586	336,925	429,622	371,102	448,102	595,102	741,002	885,802
Lapsed encumbrances	-	-	976	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 236,586</u>	<u>\$ 336,925</u>	<u>\$ 429,622</u>	<u>\$ 371,102</u>	<u>\$ 448,102</u>	<u>\$ 595,102</u>	<u>\$ 741,002</u>	<u>\$ 885,802</u>	<u>\$ 1,029,402</u>

FUND SUMMARIES - Capital - Capital Improvements

BONDED IMPROVEMENT FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Investment earnings	\$ 398,561	\$ 186,315	\$ 66,977	\$ 47,500	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Reimbursements/Grants	168,330	26,291	-	66,182	-	-	-	-	-
<i>Total revenues</i>	<u>566,891</u>	<u>212,606</u>	<u>66,977</u>	<u>113,682</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
Other sources:									
Sale of bonds and notes	5,370,000	15,500,000	-	19,250,000	65,000,000	-	16,792,600	-	18,965,100
Premium on bonds issued	84,106	197,083	-	282,600	-	-	-	-	-
<i>Total other sources</i>	<u>5,454,106</u>	<u>15,697,083</u>	<u>-</u>	<u>19,532,600</u>	<u>65,000,000</u>	<u>-</u>	<u>16,792,600</u>	<u>-</u>	<u>18,965,100</u>
Total revenues and other sources	<u>6,020,997</u>	<u>15,909,689</u>	<u>66,977</u>	<u>19,646,282</u>	<u>65,075,000</u>	<u>75,000</u>	<u>16,867,600</u>	<u>75,000</u>	<u>19,040,100</u>
Expenditures:									
Capital improvements - CIP	5,575,443	9,826,349	8,063,866	7,828,745	7,460,400	11,330,800	7,603,000	9,189,600	10,066,300
Capital improvements - Community Center/Office	-	-	-	-	62,800,000	-	-	-	-
Debt issuance costs	75,727	197,083	-	282,600	2,191,200	-	-	-	-
<i>Total expenditures</i>	<u>5,651,170</u>	<u>10,023,432</u>	<u>8,063,866</u>	<u>8,111,345</u>	<u>72,451,600</u>	<u>11,330,800</u>	<u>7,603,000</u>	<u>9,189,600</u>	<u>10,066,300</u>
Total expenditures and other uses	<u>5,651,170</u>	<u>10,023,432</u>	<u>8,063,866</u>	<u>8,111,345</u>	<u>72,451,600</u>	<u>11,330,800</u>	<u>7,603,000</u>	<u>9,189,600</u>	<u>10,066,300</u>
Excess (def) of revenues and other sources over expenditures and other uses	369,827	5,886,257	(7,996,889)	11,534,937	(7,376,600)	(11,255,800)	9,264,600	(9,114,600)	8,973,800
Fund balance at beginning of year	10,821,394	11,721,026	17,618,203	10,043,917	22,042,846	14,666,246	3,410,446	12,675,046	3,560,446
Lapsed encumbrances	529,805	10,920	422,603	463,992	-	-	-	-	-
Fund balance at end of year	<u>\$ 11,721,026</u>	<u>\$ 17,618,203</u>	<u>\$ 10,043,917</u>	<u>\$ 22,042,846</u>	<u>\$ 14,666,246</u>	<u>\$ 3,410,446</u>	<u>\$ 12,675,046</u>	<u>\$ 3,560,446</u>	<u>\$ 12,534,246</u>

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

FUND SUMMARIES - Capital - Capital Improvements

INFRASTRUCTURE IMPROVEMENT FUND									
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	2025 Projected	2026 Projected	2027 Projected
Revenues:									
Reimbursements/Grants	\$ 671,666	\$ 1,173,221	\$ 496,919	\$ 638,469	\$ 5,797,300	\$ 500,000	\$ 1,866,500	\$ 860,000	\$ 400,000
Donations - Community Center	-	-	-	-	2,000,000	3,600,000	2,400,000	-	-
<i>Total revenues</i>	<u>671,666</u>	<u>1,173,221</u>	<u>496,919</u>	<u>638,469</u>	<u>7,797,300</u>	<u>4,100,000</u>	<u>4,266,500</u>	<u>860,000</u>	<u>400,000</u>
Other sources:									
Transfers in from other sources:									
Bonded Improvement Fund									
General Fund - CIP	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
General Fund - Community Center	-	-	3,317,500	6,000,000	4,682,500	-	-	-	-
Capital Asset Management Fund	2,000,000	2,000,000	1,650,000	1,650,000	1,650,000	1,650,000	2,250,000	2,250,000	2,250,000
<i>Total other sources</i>	<u>3,250,000</u>	<u>3,250,000</u>	<u>6,217,500</u>	<u>8,900,000</u>	<u>7,582,500</u>	<u>2,900,000</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>3,500,000</u>
Total revenues and other sources	<u>3,921,666</u>	<u>4,423,221</u>	<u>6,714,419</u>	<u>9,538,469</u>	<u>15,379,800</u>	<u>7,000,000</u>	<u>7,766,500</u>	<u>4,360,000</u>	<u>3,900,000</u>
Expenditures:									
Capital improvements - CIP	3,618,618	3,490,170	3,099,127	5,463,689	8,193,700	3,844,400	3,855,400	4,139,800	3,018,000
Capital improvements - Community Center/Office	-	-	3,464,228	4,645,189	7,814,900	3,921,000	2,153,900	-	-
<i>Total expenditures</i>	<u>3,618,618</u>	<u>3,490,170</u>	<u>6,563,355</u>	<u>10,108,878</u>	<u>16,008,600</u>	<u>7,765,400</u>	<u>6,009,300</u>	<u>4,139,800</u>	<u>3,018,000</u>
Total expenditures and other uses	<u>3,618,618</u>	<u>3,490,170</u>	<u>6,563,355</u>	<u>10,108,878</u>	<u>16,008,600</u>	<u>7,765,400</u>	<u>6,009,300</u>	<u>4,139,800</u>	<u>3,018,000</u>
Excess (def) of revenues and other sources over expenditures and other uses	303,048	933,051	151,064	(570,409)	(628,800)	(765,400)	1,757,200	220,200	882,000
Fund balance at beginning of year	4,544,281	5,174,352	6,330,754	7,155,105	6,758,971	6,130,171	5,364,771	7,121,971	7,342,171
Lapsed encumbrances	327,023	223,351	673,287	174,275	-	-	-	-	-
Fund balance at end of year	<u>\$ 5,174,352</u>	<u>\$ 6,330,754</u>	<u>\$ 7,155,105</u>	<u>\$ 6,758,971</u>	<u>\$ 6,130,171</u>	<u>\$ 5,364,771</u>	<u>\$ 7,121,971</u>	<u>\$ 7,342,171</u>	<u>\$ 8,224,171</u>

FUND SUMMARIES - Capital - Capital Improvements

COMMUNITY FIBER OPTIC FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
School, Library, City annual payments	\$ 195,515	\$ 195,516	\$ 195,516	\$ 195,516	\$ 195,500	\$ 195,500	\$ 195,500	\$ 195,500	\$ 195,500
<i>Total revenues</i>	<u>195,515</u>	<u>195,516</u>	<u>195,516</u>	<u>195,516</u>	<u>195,500</u>	<u>195,500</u>	<u>195,500</u>	<u>195,500</u>	<u>195,500</u>
Other sources:									
Transfers in from other funds:									
General Fund	68,400	68,400	68,400	68,400	68,400	68,400	68,400	68,400	68,400
<i>Total other sources</i>	<u>68,400</u>	<u>68,400</u>	<u>68,400</u>	<u>68,400</u>	<u>68,400</u>	<u>68,400</u>	<u>68,400</u>	<u>68,400</u>	<u>68,400</u>
Total revenues and other sources	<u>263,915</u>	<u>263,916</u>	<u>263,916</u>	<u>263,916</u>	<u>263,900</u>	<u>263,900</u>	<u>263,900</u>	<u>263,900</u>	<u>263,900</u>
Expenditures:									
Maintenance and repairs	133,331	34,608	72,876	77,484	50,000	50,000	50,000	50,000	50,000
Capital improvements	-	1,446	828	-	-	-	-	-	-
<i>Total expenditures</i>	<u>133,331</u>	<u>36,054</u>	<u>73,704</u>	<u>77,484</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (transfer)	120,298	120,298	120,298	120,298	120,300	120,300	120,300	-	-
Repayment of previously advanced funds:									
General Fund	100,000	100,000	100,000	100,000	100,000	100,000	100,000	125,000	125,000
<i>Total other uses</i>	<u>220,298</u>	<u>220,298</u>	<u>220,298</u>	<u>220,298</u>	<u>220,300</u>	<u>220,300</u>	<u>220,300</u>	<u>125,000</u>	<u>125,000</u>
Total expenditures and other uses	<u>353,629</u>	<u>256,352</u>	<u>294,002</u>	<u>297,782</u>	<u>270,300</u>	<u>270,300</u>	<u>270,300</u>	<u>175,000</u>	<u>175,000</u>
Excess (def) of revenues and other sources over expenditures and other uses	(89,714)	7,564	(30,086)	(33,866)	(6,400)	(6,400)	(6,400)	88,900	88,900
Fund balance at beginning of year	423,758	345,367	352,931	322,845	345,213	338,813	332,413	326,013	414,913
Lapsed encumbrances	11,323	-	-	56,234	-	-	-	-	-
Fund balance at end of year	<u>\$ 345,367</u>	<u>\$ 352,931</u>	<u>\$ 322,845</u>	<u>\$ 345,213</u>	<u>\$ 338,813</u>	<u>\$ 332,413</u>	<u>\$ 326,013</u>	<u>\$ 414,913</u>	<u>\$ 503,813</u>
<i>Balance of amount due to the General Fund</i>	<i>\$ 1,675,000</i>	<i>\$ 1,575,000</i>	<i>\$ 1,475,000</i>	<i>\$ 1,375,000</i>	<i>\$ 1,275,000</i>	<i>\$ 1,175,000</i>	<i>\$ 1,075,000</i>	<i>\$ 950,000</i>	<i>\$ 825,000</i>
<i>Outstanding debt balance (including interest)</i>	<i>\$ 721,788</i>	<i>\$ 601,490</i>	<i>\$ 481,192</i>	<i>\$ 360,894</i>	<i>\$ 240,596</i>	<i>\$ 120,298</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>** Debt matures in 2025</i>									

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

DEBT and CAPITAL ASSET MANAGEMENT

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

General Bond Retirement Fund

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

Capital Asset Management Fund

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

TAX INCREMENT FINANCING (TIF)

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

Horizon Tax Incentive Fund

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

Lane Avenue TIF Fund

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

Kingsdale West TIF Fund

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

Kingsdale Core TIF Fund

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

Arlington Crossing TIF Fund

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

Riverside North TIF Fund

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

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

Riverside South TIF Fund

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

Lane Avenue Mixed Use TIF Fund

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

Tremont Road TIF Fund

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

Arlington Centre TIF Fund

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

West Lane - Northwest TIF Fund

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

Lane Avenue II TIF Fund

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

Gateway TIF Fund

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

Kingsdale Center TIF Fund

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

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

2023 ADOPTED SUMMARY PRESENTATION

	General Bond Retirement <u>Fund</u>	Capital Asset Management <u>Fund</u>	Total Debt and Capital Asset Management <u>Management</u>	Horizon TIF <u>Fund</u>	Kingsdale West TIF <u>Fund</u>	Kingsdale Core TIF <u>Fund</u>	Arlington Crossing TIF <u>Fund</u>
Revenues:							
Income tax	\$ -	\$ 11,639,300	\$ 11,639,300	\$ -	\$ -	\$ -	\$ -
Property taxes, rollbacks & assessments	-	-	-	-	-	-	-
Payments in lieu of taxes	-	-	-	451,400	51,900	1,038,300	153,000
Other revenue	-	-	-	-	-	-	-
Total revenues	-	11,639,300	11,639,300	451,400	51,900	1,038,300	153,000
Expenditures:							
<i>Operating</i>							
Administrative support	2,000	-	2,000	8,000	800	555,500	5,000
<i>Debt service</i>							
Debt payments	13,551,200	-	13,551,200	-	-	-	-
Total expenditures	13,553,200	-	13,553,200	8,000	800	555,500	5,000
Net revenue over/(under) expenditures	(13,553,200)	11,639,300	(1,913,900)	443,400	51,100	482,800	148,000
Other financing sources/(uses)							
Proceeds of bonds/notes	4,240,700	-	4,240,700	-	-	-	-
Transfer/Advances in	10,291,800	-	10,291,800	-	-	-	-
Transfers/Advances out	-	(9,690,600)	(9,690,600)	-	-	(269,600)	-
Total other financing sources(uses)	14,532,500	(9,690,600)	4,841,900	-	-	(269,600)	-
Net change in fund balance	979,300	1,948,700	2,928,000	443,400	51,100	213,200	148,000
Beginning balance	3,138,219	17,507,062	20,645,281	923,722	387,239	570,815	1,214,250
Ending balance	\$ 4,117,519	\$ 19,455,762	\$ 23,573,281	\$ 1,367,122	\$ 438,339	\$ 784,015	\$ 1,362,250

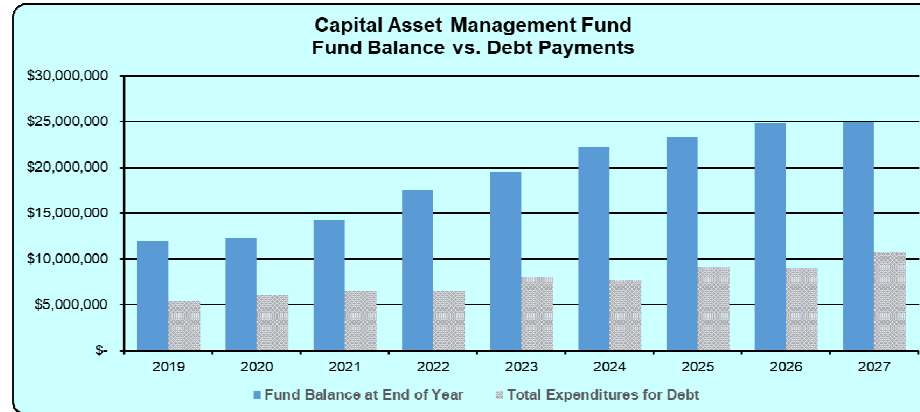
Lane Ave TIF Fund	Riverside North TIF Fund	Riverside South TIF Fund	Lane Ave Mixed Use TIF Fund	Tremont Road TIF Fund	Arlington Centre TIF Fund	West Lane - Northwest TIF Fund	Lane Ave II TIF Fund	Gateway TIF Fund	Kingsdale Center TIF Fund	Total Tax Increment Financing
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	731,800	-	-	731,800
162,900	1,900	61,900	962,000	38,600	26,100	14,400	1,205,800	-	-	4,168,200
-	-	-	-	-	-	-	-	-	-	-
162,900	1,900	61,900	962,000	38,600	26,100	14,400	1,937,600	-	-	4,900,000
2,000	100	1,000	423,000	1,000	800	300	296,100	14,000	-	1,307,600
-	-	-	-	-	-	-	-	-	-	-
2,000	100	1,000	423,000	1,000	800	300	296,100	14,000	-	1,307,600
160,900	1,800	60,900	539,000	37,600	25,300	14,100	1,641,500	(14,000)	-	3,592,400
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	(435,000)	(37,000)	-	(12,000)	(937,000)	-	-	(1,690,600)
-	-	-	(435,000)	(37,000)	-	(12,000)	(937,000)	-	-	(1,690,600)
160,900	1,800	60,900	104,000	600	25,300	2,100	704,500	(14,000)	-	1,901,800
250,170	17,032	218,739	626,752	14,942	115,863	14,580	323,351	24,500	138,943	4,840,898
\$ 411,070	\$ 18,832	\$ 279,639	\$ 730,752	\$ 15,542	\$ 141,163	\$ 16,680	\$ 1,027,851	\$ 10,500	\$ 138,943	\$ 6,742,698

FUND SUMMARIES - Capital - Debt and Capital Asset Management

GENERAL BOND RETIREMENT FUND									
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	2025 Projected	2026 Projected	2027 Projected
Revenues:									
Property tax	\$ 380,755	\$ 384,962	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	1,025	296	549	15	-	-	-	-	-
<i>Total revenues</i>	<u>381,780</u>	<u>385,258</u>	<u>549</u>	<u>15</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other sources:									
Sale of bonds and notes (current)	1,781,000	-	-	-	-	-	-	-	-
Premium on bonds issued (current)	503,719	961,269	2,265,424	850,421	-	-	-	-	-
Proceeds from bonds refunded (current)	-	14,034,260	-	-	-	-	-	-	-
Premium on bonds refunded (current)	-	759,754	-	-	-	-	-	-	-
Sale of bonds and notes (proposed)	-	-	-	660,500	4,240,700	-	-	-	-
Transfers in from other funds:									
<i>For current outstanding debt:</i>									
General Fund	-	-	-	-	-	-	63,300	63,900	64,500
EMS Billing Fund	436,209	432,960	432,359	434,825	431,100	435,600	436,300	436,400	432,900
Water Surcharge Fund	87,684	87,957	87,813	87,702	87,900	88,000	87,900	88,000	87,800
Sanitary Sewer Surcharge Fund	7,493	7,516	7,503	7,494	7,600	7,600	7,600	7,600	7,500
Stormwater Management Fund	62,468	62,665	62,562	62,482	62,700	62,700	62,600	62,700	62,500
Community Fiber Optic Fund	120,298	120,298	120,298	120,298	120,300	120,300	120,300	-	-
Capital Asset Management Fund	5,391,034	6,109,784	6,560,592	6,540,867	8,040,600	7,693,300	7,646,300	7,663,900	7,661,400
Kingsdale Core TIF Fund	268,850	269,694	269,252	268,910	269,600	269,600	269,400	269,800	269,000
Lane Avenue Mixed Use TIF Fund	360,531	354,184	332,650	331,950	335,000	333,000	331,000	333,000	330,900
Lane Avenue II TIF Fund	-	-	-	-	937,000	963,700	966,300	963,300	996,600
Gateway TIF Fund	-	-	-	-	-	202,700	1,094,200	1,095,500	1,091,100
<i>For proposed CC debt issuance:</i>									
General Fund	-	-	-	-	-	-	2,488,600	1,659,900	2,090,100
Capital Asset Management Fund	-	-	-	-	-	-	100,000	-	213,500
Horizon Tax Incentive Fund	-	-	-	-	-	-	400,000	400,000	400,000
Kingsdale West TIF Fund	-	-	-	-	-	-	50,000	50,000	50,000
Kingsdale Core TIF Fund	-	-	-	-	-	-	145,000	145,000	145,000
Arlington Crossing TIF Fund	-	-	-	-	-	-	163,500	163,500	163,500
Lane Ave TIF Fund	-	-	-	-	-	-	152,000	152,000	152,000
Riverside North TIF Fund	-	-	-	-	-	-	1,800	1,800	1,800
Riverside South TIF Fund	-	-	-	-	-	-	58,000	58,000	58,000
Lane Avenue Mixed Use TIF Fund	-	-	-	-	-	-	203,000	203,000	203,000
Arlington Centre TIF Fund	-	-	-	-	-	-	26,900	26,900	26,900
Kingsdale Center TIF Fund	-	-	-	-	-	-	309,000	663,000	687,000
UA Visitor's Bureau Fund	-	-	-	-	-	-	92,500	92,500	92,500
<i>For other proposed debt issuances:</i>									
Capital Asset Management Fund	-	-	-	-	-	-	1,347,500	1,347,500	2,869,300
Kingsdale Center TIF Fund	-	-	-	-	-	1,023,400	1,194,200	1,196,300	1,192,700
<i>Total other sources</i>	<u>9,019,286</u>	<u>23,200,341</u>	<u>10,138,453</u>	<u>9,365,449</u>	<u>14,532,500</u>	<u>11,199,900</u>	<u>17,817,200</u>	<u>17,143,500</u>	<u>19,349,500</u>
Total revenues and other sources	9,401,066	23,585,599	10,139,002	9,365,464	14,532,500	11,199,900	17,817,200	17,143,500	19,349,500
Expenditures:									
Payment to bond escrow agent	-	14,781,510	-	-	-	-	-	-	-
Debt service payments - current debt	7,888,064	9,444,204	8,731,782	9,365,128	11,787,200	10,600,800	11,085,200	10,984,100	11,004,200
Debt service payments - proposed debt	-	-	-	-	1,764,000	4,523,600	6,836,200	6,262,700	8,447,400
Property tax collection fees	6,610	5,305	3,604	2,702	2,000	2,000	2,000	2,000	2,000
<i>Total expenditures</i>	<u>7,894,674</u>	<u>24,231,019</u>	<u>8,735,386</u>	<u>9,367,830</u>	<u>13,553,200</u>	<u>15,126,400</u>	<u>17,923,400</u>	<u>17,248,800</u>	<u>19,453,600</u>
Total expenditures and other uses	7,894,674	24,231,019	8,735,386	9,367,830	13,553,200	15,126,400	17,923,400	17,248,800	19,453,600
Excess (def) of revenues and other sources over expenditures and other uses	1,506,392	(645,420)	1,403,616	(2,366)	979,300	(3,926,500)	(106,200)	(105,300)	(104,100)
Fund balance at beginning of year	875,997	2,382,389	1,736,969	3,140,585	3,138,219	4,117,519	191,019	84,819	(20,481)
Fund balance at end of year	\$ 2,382,389	\$ 1,736,969	\$ 3,140,585	\$ 3,138,219	\$ 4,117,519	\$ 191,019	\$ 84,819	\$ (20,481)	\$ (124,581)

FUND SUMMARIES - Capital - Debt and Capital Asset Management

CAPITAL ASSET MANAGEMENT FUND									
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Revenues:									
Income tax	\$ 8,306,860	\$ 8,564,805	\$ 10,057,379	\$ 11,505,123	\$ 11,639,300	\$ 12,100,100	\$ 12,431,800	\$ 12,772,800	\$ 13,124,100
Total revenues	8,306,860	8,564,805	10,057,379	11,505,123	11,639,300	12,100,100	12,431,800	12,772,800	13,124,100
Total revenues and other sources	8,306,860	8,564,805	10,057,379	11,505,123	11,639,300	12,100,100	12,431,800	12,772,800	13,124,100
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (current)	5,391,034	6,109,784	6,560,592	6,540,867	8,040,600	7,693,300	7,646,300	7,663,900	7,661,400
General Bond Retirement Fund (proposed)	-	-	-	-	-	-	1,447,500	1,347,500	3,082,800
Infrastructure Fund	2,000,000	2,000,000	1,650,000	1,650,000	1,650,000	1,650,000	2,250,000	2,250,000	2,250,000
Total other uses	7,391,034	8,109,784	8,210,592	8,190,867	9,690,600	9,343,300	11,343,800	11,261,400	12,994,200
Total expenditures and other uses	7,391,034	8,109,784	8,210,592	8,190,867	9,690,600	9,343,300	11,343,800	11,261,400	12,994,200
Excess (def) of revenues and other sources over expenditures and other uses	915,826	455,021	1,846,787	3,314,256	1,948,700	2,756,800	1,088,000	1,511,400	129,900
Fund balance at beginning of year	10,975,172	11,890,998	12,346,019	14,192,806	17,507,062	19,455,762	22,212,562	23,300,562	24,811,962
Fund balance at end of year	\$ 11,890,998	\$ 12,346,019	\$ 14,192,806	\$ 17,507,062	\$ 19,455,762	\$ 22,212,562	\$ 23,300,562	\$ 24,811,962	\$ 24,941,862
Debt coverage	3.58	3.35	3.41	3.93	3.62	4.23	3.95	4.10	3.68



FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

HORIZON TAX INCENTIVE FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
<u>Revenues:</u>									
Payment in lieu of taxes	\$ 346,423	\$ 438,659	\$ 498,418	\$ 442,351	\$ 451,400	\$ 449,000	\$ 453,500	\$ 458,000	\$ 462,600
Reimbursements	-	-	111,657	-	-	-	-	-	-
<i>Total revenues</i>	<u>346,423</u>	<u>438,659</u>	<u>610,075</u>	<u>442,351</u>	<u>451,400</u>	<u>449,000</u>	<u>453,500</u>	<u>458,000</u>	<u>462,600</u>
<u>Other sources:</u>									
Advances in from other funds:									
General Fund	1,200,000	-	-	-	-	-	-	-	-
<i>Total other sources</i>	<u>1,200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	<u>1,546,423</u>	<u>438,659</u>	<u>610,075</u>	<u>442,351</u>	<u>451,400</u>	<u>449,000</u>	<u>453,500</u>	<u>458,000</u>	<u>462,600</u>
<u>Expenditures:</u>									
TIF expenses	6,633	12,276	11,261	4,490	8,000	8,200	8,400	8,600	8,800
Capital improvements - CIP	3,365,807	-	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>3,372,440</u>	<u>12,276</u>	<u>11,261</u>	<u>4,490</u>	<u>8,000</u>	<u>8,200</u>	<u>8,400</u>	<u>8,600</u>	<u>8,800</u>
<u>Other uses:</u>									
Transfers out to other funds:									
General Bond Retirement Fund (proposed for CC)	-	-	-	-	-	-	400,000	400,000	400,000
Repayment of previously advanced funds:									
General Fund	-	375,000	475,000	350,000	-	-	-	-	-
<i>Total other uses</i>	<u>-</u>	<u>375,000</u>	<u>475,000</u>	<u>350,000</u>	<u>-</u>	<u>-</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
Total expenditures and other uses	<u>3,372,440</u>	<u>387,276</u>	<u>486,261</u>	<u>354,490</u>	<u>8,000</u>	<u>8,200</u>	<u>408,400</u>	<u>408,600</u>	<u>408,800</u>
Excess (def) of revenues and other sources over expenditures and other uses	(1,826,017)	51,383	123,814	87,861	443,400	440,800	45,100	49,400	53,800
Fund balance at beginning of year	2,114,084	288,067	339,450	835,861	923,722	1,367,122	1,807,922	1,853,022	1,902,422
Lapsed encumbrances	-	-	372,597	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 288,067</u>	<u>\$ 339,450</u>	<u>\$ 835,861</u>	<u>\$ 923,722</u>	<u>\$ 1,367,122</u>	<u>\$ 1,807,922</u>	<u>\$ 1,853,022</u>	<u>\$ 1,902,422</u>	<u>\$ 1,956,222</u>
<i>Balance of amount due to the General Fund</i>	\$ 1,200,000	\$ 825,000	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

KINGSDALE WEST TIF FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Payment in lieu of taxes	\$ 43,943	\$ 44,298	\$ 49,963	\$ 51,420	\$ 51,900	\$ 52,400	\$ 52,900	\$ 53,400	\$ 53,900
<i>Total revenues</i>	<u>43,943</u>	<u>44,298</u>	<u>49,963</u>	<u>51,420</u>	<u>51,900</u>	<u>52,400</u>	<u>52,900</u>	<u>53,400</u>	<u>53,900</u>
Total revenues and other sources	43,943	44,298	49,963	51,420	51,900	52,400	52,900	53,400	53,900
Expenditures:									
TIF expenses	496	478	476	490	800	800	800	800	800
<i>Total expenditures</i>	<u>496</u>	<u>478</u>	<u>476</u>	<u>490</u>	<u>800</u>	<u>800</u>	<u>800</u>	<u>800</u>	<u>800</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (proposed for CC)	-	-	-	-	-	-	50,000	50,000	50,000
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Total expenditures and other uses	496	478	476	490	800	800	50,800	50,800	50,800
Excess (def) of revenues and other sources over expenditures and other uses	43,447	43,820	49,487	50,930	51,100	51,600	2,100	2,600	3,100
Fund balance at beginning of year	199,555	243,002	286,822	336,309	387,239	438,339	489,939	492,039	494,639
Fund balance at end of year	\$ 243,002	\$ 286,822	\$ 336,309	\$ 387,239	\$ 438,339	\$ 489,939	\$ 492,039	\$ 494,639	\$ 497,739
KINGSDALE CORE TIF FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 1,374,422	\$ 1,307,338	\$ 991,815	\$ 1,044,314	\$ 1,038,300	\$ 1,048,700	\$ 1,059,200	\$ 1,069,800	\$ 1,080,500
<i>Total revenues</i>	<u>1,374,422</u>	<u>1,307,338</u>	<u>991,815</u>	<u>1,044,314</u>	<u>1,038,300</u>	<u>1,048,700</u>	<u>1,059,200</u>	<u>1,069,800</u>	<u>1,080,500</u>
Total revenues and other sources	1,374,422	1,307,338	991,815	1,044,314	1,038,300	1,048,700	1,059,200	1,069,800	1,080,500
Expenditures:									
TIF expenses	744,880	719,022	527,777	551,611	555,500	561,500	565,500	571,600	576,900
<i>Total expenditures</i>	<u>744,880</u>	<u>719,022</u>	<u>527,777</u>	<u>551,611</u>	<u>555,500</u>	<u>561,500</u>	<u>565,500</u>	<u>571,600</u>	<u>576,900</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (current)	268,850	269,694	269,252	268,910	269,600	269,600	269,400	269,800	269,000
General Bond Retirement Fund (proposed for CC)	-	-	-	-	-	-	145,000	145,000	145,000
Repayment of previously advanced funds:									
General Fund	200,000	309,000	-	209,000	-	-	-	-	-
<i>Total other uses</i>	<u>468,850</u>	<u>578,694</u>	<u>269,252</u>	<u>477,910</u>	<u>269,600</u>	<u>269,600</u>	<u>414,400</u>	<u>414,800</u>	<u>414,000</u>
Total expenditures and other uses	1,213,730	1,297,716	797,029	1,029,521	825,100	831,100	979,900	986,400	990,900
Excess (def) of revenues and other sources over expenditures and other uses	160,692	9,622	194,786	14,793	213,200	217,600	79,300	83,400	89,600
Fund balance at beginning of year	190,922	351,614	361,236	556,022	570,815	784,015	1,001,615	1,080,915	1,164,315
Fund balance at end of year	\$ 351,614	\$ 361,236	\$ 556,022	\$ 570,815	\$ 784,015	\$ 1,001,615	\$ 1,080,915	\$ 1,164,315	\$ 1,253,915
<i>Balance of amount due to the General Fund</i>	<i>\$ 518,000</i>	<i>\$ 209,000</i>	<i>\$ 209,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>Outstanding debt balance, including interest (current)</i>	<i>\$ 4,040,422</i>	<i>\$ 3,770,728</i>	<i>\$ 3,501,476</i>	<i>\$ 3,232,566</i>	<i>\$ 2,963,053</i>	<i>\$ 2,693,499</i>	<i>\$ 2,424,187</i>	<i>\$ 2,154,393</i>	<i>\$ 1,885,442</i>
<i>** Debt matures in 2034</i>									

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

ARLINGTON CROSSING TIF FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
<u>Revenues:</u>									
Payments in lieu of taxes	\$ 145,625	\$ 148,465	\$ 173,308	\$ 141,450	\$ 153,000	\$ 147,300	\$ 148,800	\$ 150,300	\$ 151,800
<i>Total revenues</i>	<u>145,625</u>	<u>148,465</u>	<u>173,308</u>	<u>141,450</u>	<u>153,000</u>	<u>147,300</u>	<u>148,800</u>	<u>150,300</u>	<u>151,800</u>
Total revenues and other sources	<u>145,625</u>	<u>148,465</u>	<u>173,308</u>	<u>141,450</u>	<u>153,000</u>	<u>147,300</u>	<u>148,800</u>	<u>150,300</u>	<u>151,800</u>
<u>Expenditures:</u>									
TIF expenses	<u>2,192</u>	<u>2,339</u>	<u>3,159</u>	<u>2,107</u>	<u>5,000</u>	<u>5,100</u>	<u>5,200</u>	<u>5,300</u>	<u>5,400</u>
<i>Total expenditures</i>	<u>2,192</u>	<u>2,339</u>	<u>3,159</u>	<u>2,107</u>	<u>5,000</u>	<u>5,100</u>	<u>5,200</u>	<u>5,300</u>	<u>5,400</u>
<u>Other uses:</u>									
Transfers out to other funds:									
General Bond Retirement Fund (proposed for CC)	-	-	-	-	-	-	163,500	163,500	163,500
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>163,500</u>	<u>163,500</u>	<u>163,500</u>
Total expenditures and other uses	<u>2,192</u>	<u>2,339</u>	<u>3,159</u>	<u>2,107</u>	<u>5,000</u>	<u>5,100</u>	<u>168,700</u>	<u>168,800</u>	<u>168,900</u>
Excess (def) of revenues and other sources over expenditures and other uses	143,433	146,126	170,149	139,343	148,000	142,200	(19,900)	(18,500)	(17,100)
Fund balance at beginning of year	<u>615,199</u>	<u>758,632</u>	<u>904,758</u>	<u>1,074,907</u>	<u>1,214,250</u>	<u>1,362,250</u>	<u>1,504,450</u>	<u>1,484,550</u>	<u>1,466,050</u>
Fund balance at end of year	\$ 758,632	\$ 904,758	\$ 1,074,907	\$ 1,214,250	\$ 1,362,250	\$ 1,504,450	\$ 1,484,550	\$ 1,466,050	\$ 1,448,950

LANE AVENUE TIF FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 110,661	\$ 112,180	\$ 156,529	\$ 161,250	\$ 162,900	\$ 164,500	\$ 166,100	\$ 167,800	\$ 169,500
<i>Total revenues</i>	<u>110,661</u>	<u>112,180</u>	<u>156,529</u>	<u>161,250</u>	<u>162,900</u>	<u>164,500</u>	<u>166,100</u>	<u>167,800</u>	<u>169,500</u>
Other sources:									
Advances in from other funds:									
General Fund	100,000	-	-	-	-	-	-	-	-
<i>Total other sources</i>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	<u>210,661</u>	<u>112,180</u>	<u>156,529</u>	<u>161,250</u>	<u>162,900</u>	<u>164,500</u>	<u>166,100</u>	<u>167,800</u>	<u>169,500</u>
Expenditures:									
TIF expenses	1,249	1,210	1,665	1,715	2,000	2,000	2,000	2,000	2,000
Capital improvements - CIP	575,000	-	-	-	-	-	-	-	-
Capital improvements - TIF	-	-	86,135	-	-	-	-	-	-
<i>Total expenditures</i>	<u>576,249</u>	<u>1,210</u>	<u>87,800</u>	<u>1,715</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (proposed for CC)	-	-	-	-	-	-	152,000	152,000	152,000
Repayment of previously advanced funds:									
General Fund	-	50,000	-	50,000	-	-	-	-	-
<i>Total other uses</i>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>152,000</u>	<u>152,000</u>	<u>152,000</u>
Total expenditures and other uses	<u>576,249</u>	<u>51,210</u>	<u>87,800</u>	<u>51,715</u>	<u>2,000</u>	<u>2,000</u>	<u>154,000</u>	<u>154,000</u>	<u>154,000</u>
Excess (def) of revenues and other sources over expenditures and other uses	(365,588)	60,970	68,729	109,535	160,900	162,500	12,100	13,800	15,500
Fund balance at beginning of year	376,524	10,936	71,906	140,635	250,170	411,070	573,570	585,670	599,470
Fund balance at end of year	<u>\$ 10,936</u>	<u>\$ 71,906</u>	<u>\$ 140,635</u>	<u>\$ 250,170</u>	<u>\$ 411,070</u>	<u>\$ 573,570</u>	<u>\$ 585,670</u>	<u>\$ 599,470</u>	<u>\$ 614,970</u>
<i>Balance of amount due to the General Fund</i>	\$ 100,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

RIVERSIDE NORTH TIF FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 1,452	\$ 1,465	\$ 1,844	\$ 1,899	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
<i>Total revenues</i>	<u>1,452</u>	<u>1,465</u>	<u>1,844</u>	<u>1,899</u>	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>
Total revenues and other sources	1,452	1,465	1,844	1,899	1,900	1,900	1,900	1,900	1,900
Expenditures:									
TIF expenses	16	16	17	18	100	100	100	100	100
<i>Total expenditures</i>	<u>16</u>	<u>16</u>	<u>17</u>	<u>18</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (proposed for CC)	-	-	-	-	-	-	1,800	1,800	1,800
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
Total expenditures and other uses	16	16	17	18	100	100	1,900	1,900	1,900
Excess (def) of revenues and other sources over expenditures and other uses	1,436	1,449	1,827	1,881	1,800	1,800	-	-	-
Fund balance at beginning of year	10,439	11,875	13,324	15,151	17,032	18,832	20,632	20,632	20,632
Fund balance at end of year	\$ 11,875	\$ 13,324	\$ 15,151	\$ 17,032	\$ 18,832	\$ 20,632	\$ 20,632	\$ 20,632	\$ 20,632

RIVERSIDE SOUTH TIF FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 22,051	\$ 22,228	\$ 59,499	\$ 61,293	\$ 61,900	\$ 62,500	\$ 63,100	\$ 63,700	\$ 64,300
<i>Total revenues</i>	<u>22,051</u>	<u>22,228</u>	<u>59,499</u>	<u>61,293</u>	<u>61,900</u>	<u>62,500</u>	<u>63,100</u>	<u>63,700</u>	<u>64,300</u>
Total revenues and other sources	22,051	22,228	59,499	61,293	61,900	62,500	63,100	63,700	64,300
Expenditures:									
TIF expenses	249	240	566	584	1,000	1,000	1,000	1,000	1,000
<i>Total expenditures</i>	<u>249</u>	<u>240</u>	<u>566</u>	<u>584</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (proposed for CC)	-	-	-	-	-	-	58,000	58,000	58,000
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,000</u>	<u>58,000</u>	<u>58,000</u>
Total expenditures and other uses	249	240	566	584	1,000	1,000	59,000	59,000	59,000
Excess (def) of revenues and other sources over expenditures and other uses	21,802	21,988	58,933	60,709	60,900	61,500	4,100	4,700	5,300
Fund balance at beginning of year	55,307	77,109	99,097	158,030	218,739	279,639	341,139	345,239	349,939
Fund balance at end of year	\$ 77,109	\$ 99,097	\$ 158,030	\$ 218,739	\$ 279,639	\$ 341,139	\$ 345,239	\$ 349,939	\$ 355,239

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

LANE AVENUE MIXED USE TIF FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 950,375	\$ 790,745	\$ 1,049,962	\$ 1,042,387	\$ 962,000	\$ 971,600	\$ 981,300	\$ 991,100	\$ 1,001,000
<i>Total revenues</i>	<u>950,375</u>	<u>790,745</u>	<u>1,049,962</u>	<u>1,042,387</u>	<u>962,000</u>	<u>971,600</u>	<u>981,300</u>	<u>991,100</u>	<u>1,001,000</u>
Other sources:									
Advances in from other funds:									
General Fund	360,000	-	-	-	-	-	-	-	-
<i>Total other sources</i>	<u>360,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	<u>1,310,375</u>	<u>790,745</u>	<u>1,049,962</u>	<u>1,042,387</u>	<u>962,000</u>	<u>971,600</u>	<u>981,300</u>	<u>991,100</u>	<u>1,001,000</u>
Expenditures:									
TIF expenses	425,433	365,876	475,275	453,061	423,000	435,200	439,500	441,000	443,900
Capital improvements - CIP	-	-	270,980	-	-	-	-	-	-
Capital improvements - TIF	1,163,233	58,431	-	919	-	-	-	-	-
<i>Total expenditures</i>	<u>1,588,666</u>	<u>424,307</u>	<u>746,255</u>	<u>453,980</u>	<u>423,000</u>	<u>435,200</u>	<u>439,500</u>	<u>441,000</u>	<u>443,900</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (current)	360,531	354,184	332,650	331,950	335,000	333,000	331,000	333,000	330,900
General Bond Retirement Fund (proposed for CC)	-	-	-	-	-	-	203,000	203,000	203,000
Repayment of previously advanced funds:									
General Fund	-	60,000	100,000	100,000	100,000	-	-	-	-
<i>Total other uses</i>	<u>360,531</u>	<u>414,184</u>	<u>432,650</u>	<u>431,950</u>	<u>435,000</u>	<u>333,000</u>	<u>534,000</u>	<u>536,000</u>	<u>533,900</u>
Total expenditures and other uses	<u>1,949,197</u>	<u>838,491</u>	<u>1,178,905</u>	<u>885,930</u>	<u>858,000</u>	<u>768,200</u>	<u>973,500</u>	<u>977,000</u>	<u>977,800</u>
Excess (def) of revenues and other sources over expenditures and other uses	(638,822)	(47,746)	(128,943)	156,457	104,000	203,400	7,800	14,100	23,200
Fund balance at beginning of year	1,285,806	646,984	599,238	470,295	626,752	730,752	934,152	941,952	956,052
Fund balance at end of year	<u>\$ 646,984</u>	<u>\$ 599,238</u>	<u>\$ 470,295</u>	<u>\$ 626,752</u>	<u>\$ 730,752</u>	<u>\$ 934,152</u>	<u>\$ 941,952</u>	<u>\$ 956,052</u>	<u>\$ 979,252</u>
<i>Balance of amount due to the General Fund</i>	\$ 360,000	\$ 300,000	\$ 200,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Outstanding debt balance, including interest (current)</i>	\$ 8,332,600	\$ 7,306,950	\$ 6,974,300	\$ 6,642,350	\$ 6,307,350	\$ 5,974,350	\$ 5,643,350	\$ 5,310,350	\$ 4,979,450
<i>** Debt matures in 2042</i>									

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

TREMONT ROAD TIF FUND									
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	2025 Projected	2026 Projected	2027 Projected
Revenues:									
Payments in lieu of taxes	\$ 56,772	\$ 34,394	\$ 17,779	\$ 54,798	\$ 38,600	\$ 39,000	\$ 39,400	\$ 39,800	\$ 40,200
<i>Total revenues</i>	<u>56,772</u>	<u>34,394</u>	<u>17,779</u>	<u>54,798</u>	<u>38,600</u>	<u>39,000</u>	<u>39,400</u>	<u>39,800</u>	<u>40,200</u>
Total revenues and other sources	56,772	34,394	17,779	54,798	38,600	39,000	39,400	39,800	40,200
Expenditures:									
TIF expenses	641	371	201	2,576	1,000	1,000	1,000	1,000	1,000
<i>Total expenditures</i>	<u>641</u>	<u>371</u>	<u>201</u>	<u>2,576</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Other uses:									
Repayment of previously advanced funds:									
General Fund	40,000	40,000	20,000	50,100	37,000	37,500	38,000	28,600	-
<i>Total other uses</i>	<u>40,000</u>	<u>40,000</u>	<u>20,000</u>	<u>50,100</u>	<u>37,000</u>	<u>37,500</u>	<u>38,000</u>	<u>28,600</u>	<u>-</u>
Total expenditures and other uses	40,641	40,371	20,201	52,676	38,000	38,500	39,000	29,600	1,000
Excess (def) of revenues and other sources over expenditures and other uses	16,131	(5,977)	(2,422)	2,122	600	500	400	10,200	39,200
Fund balance at beginning of year	5,088	21,219	15,242	12,820	14,942	15,542	16,042	16,442	26,642
Fund balance at end of year	\$ 21,219	\$ 15,242	\$ 12,820	\$ 14,942	\$ 15,542	\$ 16,042	\$ 16,442	\$ 26,642	\$ 65,842
<i>Balance of amount due to the General Fund</i>	<i>\$ 251,135</i>	<i>\$ 211,135</i>	<i>\$ 191,135</i>	<i>\$ 141,035</i>	<i>\$ 104,035</i>	<i>\$ 66,535</i>	<i>\$ 28,535</i>	<i>\$ -</i>	<i>\$ -</i>
ARLINGTON CENTRE TIF FUND									
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	2025 Projected	2026 Projected	2027 Projected
Revenues:									
Payments in lieu of taxes	\$ 12,048	\$ 24,883	\$ 37,598	\$ 25,835	\$ 26,100	\$ 26,400	\$ 26,700	\$ 27,000	\$ 27,300
<i>Total revenues</i>	<u>12,048</u>	<u>24,883</u>	<u>37,598</u>	<u>25,835</u>	<u>26,100</u>	<u>26,400</u>	<u>26,700</u>	<u>27,000</u>	<u>27,300</u>
Total revenues and other sources	12,048	24,883	37,598	25,835	26,100	26,400	26,700	27,000	27,300
Expenditures:									
TIF expenses	136	1,484	1,706	246	800	800	800	800	800
<i>Total expenditures</i>	<u>136</u>	<u>1,484</u>	<u>1,706</u>	<u>246</u>	<u>800</u>	<u>800</u>	<u>800</u>	<u>800</u>	<u>800</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (proposed for CC)	-	-	-	-	-	-	26,900	26,900	26,900
<i>Total uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,900</u>	<u>26,900</u>	<u>26,900</u>
Total expenditures and other uses	136	1,484	1,706	246	800	800	27,700	27,700	27,700
Excess (def) of revenues and other sources over expenditures and other uses	11,912	23,399	35,892	25,589	25,300	25,600	(1,000)	(700)	(400)
Fund balance at beginning of year	19,071	30,983	54,382	90,274	115,863	141,163	166,763	165,763	165,063
Fund balance at end of year	\$ 30,983	\$ 54,382	\$ 90,274	\$ 115,863	\$ 141,163	\$ 166,763	\$ 165,763	\$ 165,063	\$ 164,663
<i>Balance of amount due to the General Fund</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

WEST LANE - NORTHWEST TIF FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
<u>Revenues:</u>									
Payments in lieu of taxes	\$ -	\$ 7,046	\$ 13,831	\$ 14,248	\$ 14,400	\$ 14,500	\$ 14,600	\$ 14,700	\$ 14,800
<i>Total revenues</i>	-	7,046	13,831	14,248	14,400	14,500	14,600	14,700	14,800
Total revenues and other sources	-	7,046	13,831	14,248	14,400	14,500	14,600	14,700	14,800
<u>Expenditures:</u>									
TIF expenses	-	76	132	136	300	300	300	300	300
Capital improvements - TIF	-	-	-	-	-	-	-	-	-
<i>Total expenditures</i>	-	76	132	136	300	300	300	300	300
<u>Other uses:</u>									
Repayment of previously advanced funds:									
General Fund	-	-	10,000	64,000	12,000	12,000	12,000	12,000	12,000
<i>Total other uses</i>	-	-	10,000	64,000	12,000	12,000	12,000	12,000	12,000
Total expenditures and other uses	-	76	10,132	64,136	12,300	12,300	12,300	12,300	12,300
Excess (def) of revenues and other sources over expenditures and other uses	-	6,970	3,699	(49,888)	2,100	2,200	2,300	2,400	2,500
Fund balance at beginning of year	-	-	6,970	64,468	14,580	16,680	18,880	21,180	23,580
Lapsed encumbrances	-	-	53,799	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ 6,970	\$ 64,468	\$ 14,580	\$ 16,680	\$ 18,880	\$ 21,180	\$ 23,580	\$ 26,080
<i>Balance of amount due to the General Fund</i>	\$ 218,200	\$ 218,200	\$ 208,200	\$ 144,200	\$ 132,200	\$ 120,200	\$ 108,200	\$ 96,200	\$ 84,200

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

LANE AVENUE II TIF FUND									
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	2025 Projected	2026 Projected	2027 Projected
Revenues:									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ 358,439	\$ 1,205,800	\$ 1,242,000	\$ 1,254,400	\$ 1,279,300	\$ 1,279,300
Special assessments	-	-	-	-	731,800	50,800	54,700	53,900	53,900
<i>Total revenues</i>	-	-	-	358,439	1,937,600	1,292,800	1,309,100	1,333,200	1,333,200
Other sources:									
Premium on bonds issued (current)	582,314	-	-	-	-	-	-	-	-
Sale of bonds and notes	18,559,000	-	-	-	-	-	-	-	-
<i>Total other sources</i>	19,141,314	-	-	-	-	-	-	-	-
Total revenues and other sources	19,141,314	-	-	358,439	1,937,600	1,292,800	1,309,100	1,333,200	1,333,200
Expenditures:									
TIF expenses	10,000	500	10,500	83,388	296,100	304,500	304,500	307,300	313,000
Debt issuance costs	582,814	-	-	-	-	-	-	-	-
Capital improvements - TIF	18,431,760	5,520	4,684	47,236	-	-	-	-	-
<i>Total expenditures</i>	19,024,574	6,020	15,184	130,624	296,100	304,500	304,500	307,300	313,000
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (current)	-	-	-	-	937,000	963,700	966,300	963,300	996,600
<i>Total other uses</i>	-	-	-	-	937,000	963,700	966,300	963,300	996,600
Total expenditures and other uses	19,024,574	6,020	15,184	130,624	1,233,100	1,268,200	1,270,800	1,270,600	1,309,600
Excess (def) of revenues and other sources over expenditures and other uses	116,740	(6,020)	(15,184)	227,815	704,500	24,600	38,300	62,600	23,600
Fund balance at beginning of year	-	116,740	110,720	95,536	323,351	1,027,851	1,052,451	1,090,751	1,153,351
Fund balance at end of year	\$ 116,740	\$ 110,720	\$ 95,536	\$ 323,351	\$ 1,027,851	\$ 1,052,451	\$ 1,090,751	\$ 1,153,351	\$ 1,176,951
Outstanding debt balance (including interest)	\$ 34,260,330	\$ 33,554,250	\$ 32,892,300	\$ 32,230,350	\$ 31,293,400	\$ 30,129,700	\$ 29,363,400	\$ 28,400,100	\$ 27,403,500
** Debt matures in 2052									

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

GATEWAY TIF FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 672,500	\$ 1,397,800	\$ 1,411,800	\$ 1,425,900
Special assessments	-	-	-	-	-	-	174,500	161,900	143,500
<i>Total revenues</i>	-	-	-	-	-	672,500	1,572,300	1,573,700	1,569,400
Other sources:									
Premium on bonds issued (current)	-	-	781,754	-	-	-	-	-	-
Sale of bonds and notes	-	-	25,465,000	-	-	-	-	-	-
<i>Total sources</i>	-	-	26,246,754	-	-	-	-	-	-
Total revenues and other sources	-	-	26,246,754	-	-	672,500	1,572,300	1,573,700	1,569,400
Expenditures:									
TIF expenses	-	-	-	500	14,000	470,800	478,100	478,200	478,300
Debt issuance costs	-	-	821,754	-	-	-	-	-	-
Capital improvements - TIF	-	-	25,400,000	-	-	-	-	-	-
<i>Total expenditures</i>	-	-	26,221,754	500	14,000	470,800	478,100	478,200	478,300
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	-	-	-	-	-	202,700	1,094,200	1,095,500	1,091,100
<i>Total other uses</i>	-	-	-	-	-	202,700	1,094,200	1,095,500	1,091,100
Total expenditures and other uses	-	-	26,221,754	500	14,000	673,500	1,572,300	1,573,700	1,569,400
Excess (def) of revenues and other sources over expenditures and other uses	-	-	25,000	(500)	(14,000)	(1,000)	-	-	-
Fund balance at beginning of year	-	-	-	25,000	24,500	10,500	9,500	9,500	9,500
Fund balance at end of year	\$ -	\$ -	\$ 25,000	\$ 24,500	\$ 10,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
<i>Outstanding debt balance (including interest)</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 42,586,350</i>	<i>\$ 41,737,700</i>	<i>\$ 40,889,050</i>	<i>\$ 40,035,400</i>	<i>\$ 38,656,900</i>	<i>\$ 37,274,300</i>	<i>\$ 35,893,200</i>
<i>** Debt matures in 2053</i>									

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

KINGSDALE CENTER TIF FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
<u>Revenues:</u>									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,151,300	\$ 1,749,300	\$ 2,108,300	\$ 2,129,400
<i>Total revenues</i>	-	-	-	-	-	1,151,300	1,749,300	2,108,300	2,129,400
<u>Other sources:</u>									
Sale of bonds and notes (proposed)	-	-	-	17,942,891	-	-	-	-	-
<i>Total other sources</i>	-	-	-	17,942,891	-	-	-	-	-
Total revenues and other sources	-	-	-	17,942,891	-	1,151,300	1,749,300	2,108,300	2,129,400
<u>Expenditures:</u>									
TIF expenses	-	-	-	-	-	130,000	141,000	145,000	147,000
Debt issuance costs	-	-	-	553,948	-	-	-	-	-
Capital improvements - TIF	-	-	-	17,250,000	-	-	-	-	-
<i>Total expenditures</i>	-	-	-	17,803,948	-	130,000	141,000	145,000	147,000
<u>Other uses:</u>									
Transfers out to other funds:									
General Bond Retirement Fund	-	-	-	-	-	1,023,400	1,503,200	1,859,300	1,879,700
<i>Kingsdale (park)</i>						1,023,400	1,194,200	1,196,300	1,192,700
<i>Kingsdale (CC)</i>						-	309,000	663,000	687,000
<i>Total other uses</i>	-	-	-	-	-	1,023,400	1,503,200	1,859,300	1,879,700
Total expenditures and other uses	-	-	-	17,803,948	-	1,153,400	1,644,200	2,004,300	2,026,700
Excess (def) of revenues and other sources over expenditures and other uses	-	-	-	138,943	-	(2,100)	105,100	104,000	102,700
Fund balance at beginning of year	-	-	-	-	138,943	138,943	136,843	241,943	345,943
Fund balance at end of year	\$ -	\$ -	\$ -	\$ 138,943	\$ 138,943	\$ 136,843	\$ 241,943	\$ 345,943	\$ 448,643
<i>Outstanding debt balance (including interest)</i>	\$ -	\$ -	\$ -	\$ 35,810,758	\$ 35,810,758	\$ 34,901,653	\$ 33,707,548	\$ 32,511,268	\$ 31,318,638
<i>** Debt matures in 2053</i>									

FUND SUMMARIES – INTERNAL SERVICE

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

Employee Benefit Fund

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

BWC Administration Fund

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

FUND SUMMARIES - Internal Service

EMPLOYEE BENEFIT FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Health care premiums (Employee & City)	\$ 2,912,963	\$ 3,154,266	\$ 3,141,684	\$ 3,135,116	\$ 3,900,000	\$ 4,173,000	\$ 4,465,000	\$ 4,778,000	\$ 5,112,000
Dental premiums	182,051	185,134	191,997	219,077	230,000	235,200	240,500	245,900	251,400
Other reimbursements	102,892	196,752	244,606	491,670	365,000	374,000	383,000	393,000	403,000
<i>Total revenues</i>	<u>3,197,906</u>	<u>3,536,152</u>	<u>3,578,287</u>	<u>3,845,863</u>	<u>4,495,000</u>	<u>4,782,200</u>	<u>5,088,500</u>	<u>5,416,900</u>	<u>5,766,400</u>
Total revenues and other sources	3,197,906	3,536,152	3,578,287	3,845,863	4,495,000	4,782,200	5,088,500	5,416,900	5,766,400
Expenditures:									
Health care payments (including City HSA contribution)	2,932,706	2,141,823	2,568,914	3,669,303	3,163,000	3,384,400	3,651,700	3,907,300	4,180,800
Dental insurance payments	166,001	158,974	258,535	202,192	215,000	219,800	224,700	229,800	235,000
Wellness Payments	52,610	53,860	54,545	51,660	70,800	72,400	74,000	75,700	77,400
Administrative fees	740,756	769,014	814,989	906,685	1,000,000	1,022,500	1,045,500	1,069,000	1,093,100
COVID vaccine incentive payments	-	-	-	168,000	-	-	-	-	-
<i>Total expenditures</i>	<u>3,892,073</u>	<u>3,123,671</u>	<u>3,696,983</u>	<u>4,997,840</u>	<u>4,448,800</u>	<u>4,699,100</u>	<u>4,995,900</u>	<u>5,281,800</u>	<u>5,586,300</u>
Total expenditures and other uses	3,892,073	3,123,671	3,696,983	4,997,840	4,448,800	4,699,100	4,995,900	5,281,800	5,586,300
Excess (def) of revenues and other sources over expenditures and other uses	(694,167)	412,481	(118,696)	(1,151,977)	46,200	83,100	92,600	135,100	180,100
Fund balance at beginning of year	2,496,797	1,828,351	2,270,872	2,152,477	1,006,087	1,052,287	1,135,387	1,227,987	1,363,087
Lapsed encumbrances	25,721	30,040	301	5,587	-	-	-	-	-
Fund balance at end of year	\$ 1,828,351	\$ 2,270,872	\$ 2,152,477	\$ 1,006,087	\$ 1,052,287	\$ 1,135,387	\$ 1,227,987	\$ 1,363,087	\$ 1,543,187

BWC ADMINISTRATION FUND									
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>	2025 <u>Projected</u>	2026 <u>Projected</u>	2027 <u>Projected</u>
Revenues:									
Workers compensation premiums	\$ 278,186	\$ 282,219	\$ 296,517	\$ 303,329	\$ 336,000	\$ 347,700	\$ 347,700	\$ 336,000	\$ 336,000
Reimbursements	-	-	-	-	-	-	-	-	-
<i>Total revenues</i>	<u>278,186</u>	<u>282,219</u>	<u>296,517</u>	<u>303,329</u>	<u>336,000</u>	<u>347,700</u>	<u>347,700</u>	<u>336,000</u>	<u>336,000</u>
Total revenues and other sources	278,186	282,219	296,517	303,329	336,000	347,700	347,700	336,000	336,000
Expenditures:									
Workers compensation claims	52,871	66,588	84,749	102,727	125,000	135,000	138,000	141,000	141,000
Administrative fees	122,261	111,436	110,725	121,347	124,000	127,000	130,000	133,000	136,000
<i>Total expenditures</i>	<u>175,132</u>	<u>178,024</u>	<u>195,474</u>	<u>224,074</u>	<u>249,000</u>	<u>262,000</u>	<u>268,000</u>	<u>274,000</u>	<u>277,000</u>
Total expenditures and other uses	175,132	178,024	195,474	224,074	249,000	262,000	268,000	274,000	277,000
Excess (def) of revenues and other sources over expenditures and other uses	103,054	104,195	101,043	79,255	87,000	85,700	79,700	62,000	59,000
Fund balance at beginning of year	675,873	788,376	898,227	999,344	1,078,599	1,165,599	1,251,299	1,330,999	1,392,999
Lapsed encumbrances	9,449	5,656	74	-	-	-	-	-	-
Fund balance at end of year	\$ 788,376	\$ 898,227	\$ 999,344	\$ 1,078,599	\$ 1,165,599	\$ 1,251,299	\$ 1,330,999	\$ 1,392,999	\$ 1,451,999



CITY COUNCIL

2022 City Council Members



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

2021 - 2022 Accomplishments

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

CITY COUNCIL

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

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

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

On the Horizon

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

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

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$127,470	\$119,633	\$140,800	\$147,100
Total - All Funds	\$127,470	\$119,633	\$138,500	\$147,100
<u>Expenditures by Category</u>				
Personal Services	\$127,271	\$113,514	\$124,900	\$131,200
Other Than Personal Services	199	6,119	15,900	15,900
Total	\$127,470	\$119,633	\$140,800	\$147,100

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



Workload Measurements

	<u>Actual</u>	
	<u>2021</u>	<u>2022</u>
City Council Meetings		
Agendas & Minutes prepared	41	31
Ordinances/Resolutions	108	183
Proclamations	20	16
Codification changes	11	5
Public Record Requests	200	198

2021 - 2022 Accomplishments

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

CITY CLERK'S OFFICE

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

City Clerk

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

On the Horizon

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

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$247,313	\$219,682	\$293,000	\$300,300
Total - All Funds	\$247,313	\$219,682	\$293,000	\$300,300
<u>Expenditures by Category</u>				
Personal Services	\$218,074	\$187,293	\$243,900	\$253,200
Other Than Personal Services	29,239	32,398	49,100	47,100
Total	\$247,313	\$219,682	\$293,000	\$300,300

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

CITY ATTORNEY'S OFFICE



Workload Measures

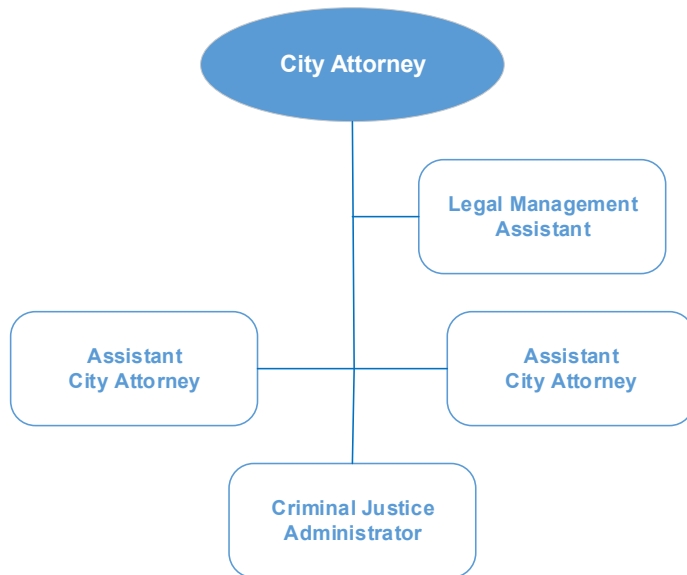
	<u>Actual</u>	
	<u>2021</u>	<u>2022</u>
Cases prosecuted:		
• Franklin County Municipal Court	178	159
• Upper Arlington Mayor's Court	651	653
Successfully Completed Diversion Cases		
Juvenile & Adult:	176	113
Community Services Hours Ordered:	884	614
Delinquent Income Tax Cases:		
Total Collected	\$71,519	\$64,699
Restitution Ordered:	\$14,618	\$18,312
Mayor's Court Traffic Cases that got valid licenses:	121	140

2021 - 2022 Accomplishments

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

CITY ATTORNEY'S OFFICE

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



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

On the Horizon

- Criminal Code Revisions
- Explore Recovery Court

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$630,939	\$647,259	\$898,200	\$928,600
Total - All Funds	\$630,939	\$647,259	\$898,200	\$928,600
<u>Expenditures by Category</u>				
Personal Services	\$539,515	\$548,153	\$767,200	\$797,600
Other Than Personal Services	91,424	99,106	131,000	131,000
Total	\$630,939	\$647,259	\$898,200	\$928,600

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



Steven Schoeny
City Manager

2021 - 2022 Accomplishments

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

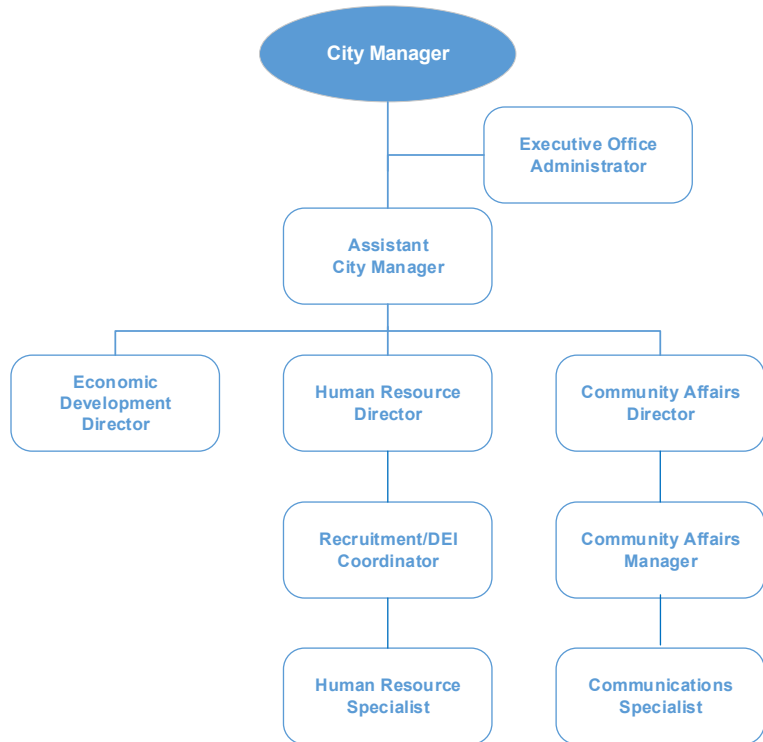
2021 - 2022 Accomplishments

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



CITY MANAGER'S OFFICE

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



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



Municipal Services Center

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$1,319,480	\$1,406,198	\$1,733,600	\$1,790,800
Civil Service Fund	8,950	4,380	20,000	20,000
Economic Development Fund	113,637	18,624	362,100	362,100
Local Fiscal Recovery Fund	9,400	7,200	0	0
Total - All Funds	\$1.442.517	\$1.432.022	\$2.095.700	\$2.152.900

Expenditures by Category

Personal Services	\$1,129,837	\$1,235,155	\$1,484,000	\$1,541,200
Other Than Personal Services	312,680	196,867	611,700	611,700
Total	\$1.442.517	\$1.432.022	\$2.095.700	\$2.152.900

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

COMMUNITY DEVELOPMENT DEPARTMENT



Workload Measurements

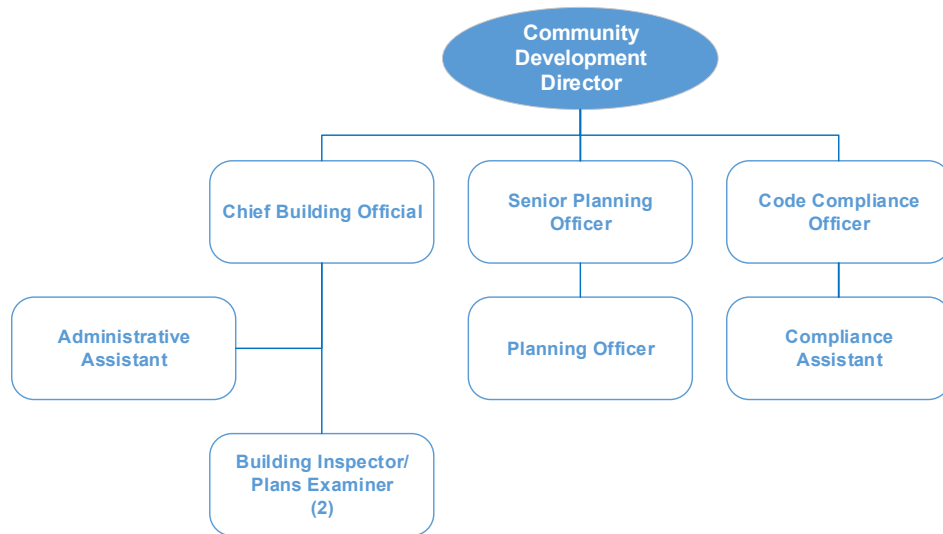
	<u>Actual</u>	
	<u>2021</u>	<u>2022</u>
Permits Issued	3,906	3,785
Building Inspections Conducted	8,280	7,107
Total Construction Value	\$254M	\$260M
Number of BZAP Applications	74	58
Number of code Compliance Cases	360	423

2021-2022 Accomplishments

- Processed, reviewed, and inspected over \$1 billion of construction in the last four years.
- Administered the zoning, building and property maintenance codes while performing thousands of inspections for numerous projects, utilizing contract inspectors when necessary for efficiency
- Continue to inspect large commercial structures under construction (Arlington Gateway, Kingsdale Senior Housing, Kingsdale Apartments, Wellington School, etc.)
- Continue to provide plan review services for pending commercial projects (Golden Bear Center, Upper Arlington Community Center, etc.)
- Worked cooperatively with residents to correct code violations, achieving over 95% voluntary compliance while providing flexibility due to COVID-19
- Created enhanced policy for neighborhood compatibility review of new homes, which included extensive public outreach
- Updates pending to Arlington Centre Boulevard area - a City-initiated rezoning in order to keep the area attractive, which has included extensive public outreach
- Administered lot split applications through the codified review and appeal processes, which are now pending review by the courts
- Maintained all certification requirements mandated by governments and professional organizations
- Utilized new software, including ArcGIS Urban, to enhance communication efforts related to development

COMMUNITY DEVELOPMENT DEPARTMENT

The Community Development Department is comprised of three divisions: Planning, Building, and Code Compliance. The goals of each division complement one another to guide the physical changes occurring within the community while preserving residential character and ensuring that facilities and buildings, once constructed, are properly maintained over time. These goals are achieved through a combination of City employees and contracted plans examiners, electrical inspectors, and building inspectors.



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

On The Horizon

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

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$1,106,959	\$1,297,420	\$1,448,800	\$1,492,900
Capital Equipment Fund	2,893	0	45,000	0
Total - All Funds	\$1,109.852	\$1,297.420	\$1,493.800	\$1,492.900
<u>Expenditures by Category</u>				
Personal Services	\$955,808	\$962,686	\$1,093,300	\$1,137,400
Other Than Personal Services	151,151	334,734	355,500	355,500
Capital Equipment	2,893	0	45,000	0
Total	\$1,109.852	\$1,297.420	\$1,493.800	\$1,492.900

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

FACILITIES MAINTENANCE



2021 - 2022 Accomplishments

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



Municipal Service Center



Public Service Center



Amelita Mirolo Barn

FACILITIES MAINTENANCE

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

Facilities Manager



Station 72

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$1,435,089	\$4,606,145	\$3,198,600	\$2,694,100
Total - All Funds	\$1,435,089	\$4,606,145	\$3,198,600	\$2,694,100

Expenditures by Category

Personal Services	\$109,283	\$110,870	\$117,700	\$122,600
Other Than Personal Services	1,325,806	4,495,275	3,080,900	2,571,500
Total	\$1,435,089	\$4,606,145	\$3,198,600	\$2,694,100

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

On The Horizon

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



Station 71

FINANCE DEPARTMENT



Workload Measurements

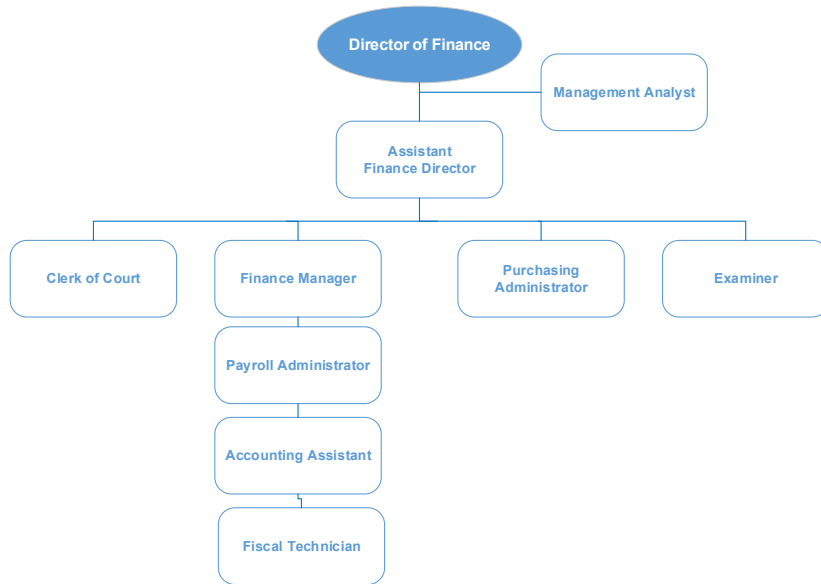
	<u>Actual</u>	
	<u>2021</u>	<u>2022</u>
Bond Issuances (in millions)	\$28.5	\$37.2
Investment Portfolio Managed (in millions)	\$119	\$120
Utility billing accounts maintained	13,474	13,474
Traffic & OVI cases filed	1,887	1,989
Criminal cases filed	80	109
Parking cases filed	264	222
Warrants issued	207	183
Court sessions held	52	52

2021 - 2022 Accomplishments

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

FINANCE DEPARTMENT

The mission of the Finance Department is to maintain a fiscally sound governmental organization that conforms to legal requirements and to generally accepted financial accounting and management principles (GAAP), prepare and monitor annual City operating budgets, maintain effective and efficient procurement procedures, provide accurate and efficient payroll services, maximize the investment of City funds, ensure enforcement of the income tax ordinance, and provide accurate billing services for stormwater utility fees, solid waste service fees, miscellaneous fees, and user charges. As part of the Finance Department (effective January 1, 2019), the Clerk of Court's role is to process all misdemeanor traffic and criminal violations written under Upper Arlington City Code and filed within the jurisdiction of Mayor's Court. The Mayor's Court serves as the judicial branch of the City, and the Mayor's Court staff functions as the Violations Bureau, thereby collecting payments for violations that do not require court appearances.



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

On The Horizon

- Maintaining a solid focus on collecting delinquent income taxes.
- Issuing bonds for the CIP and Economic Development projects.
- Implementing a new time keeping system.

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$1,149,081	\$1,182,434	\$1,526,700	\$1,574,300
Clerk of Court Fund	9,761	9,306	8,000	8,000
Mayor's Court:				
Computer Fund	13,046	8,781	13,200	13,200
Special Project Fund	6,324	4,336	19,500	19,500
Total - All Funds	\$1.178.212	\$1,204,857	\$1.567.400	\$1.615.000

Expenditures by Category

Personal Services	\$969,587	\$1,00,612	\$1,191,800	\$1,239,400
Other Than Personal Services	208,625	204,245	375,600	375,600
Total	\$1.178.212	\$1.204.857	\$1.567.400	\$1.615.000

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

FIRE DIVISION

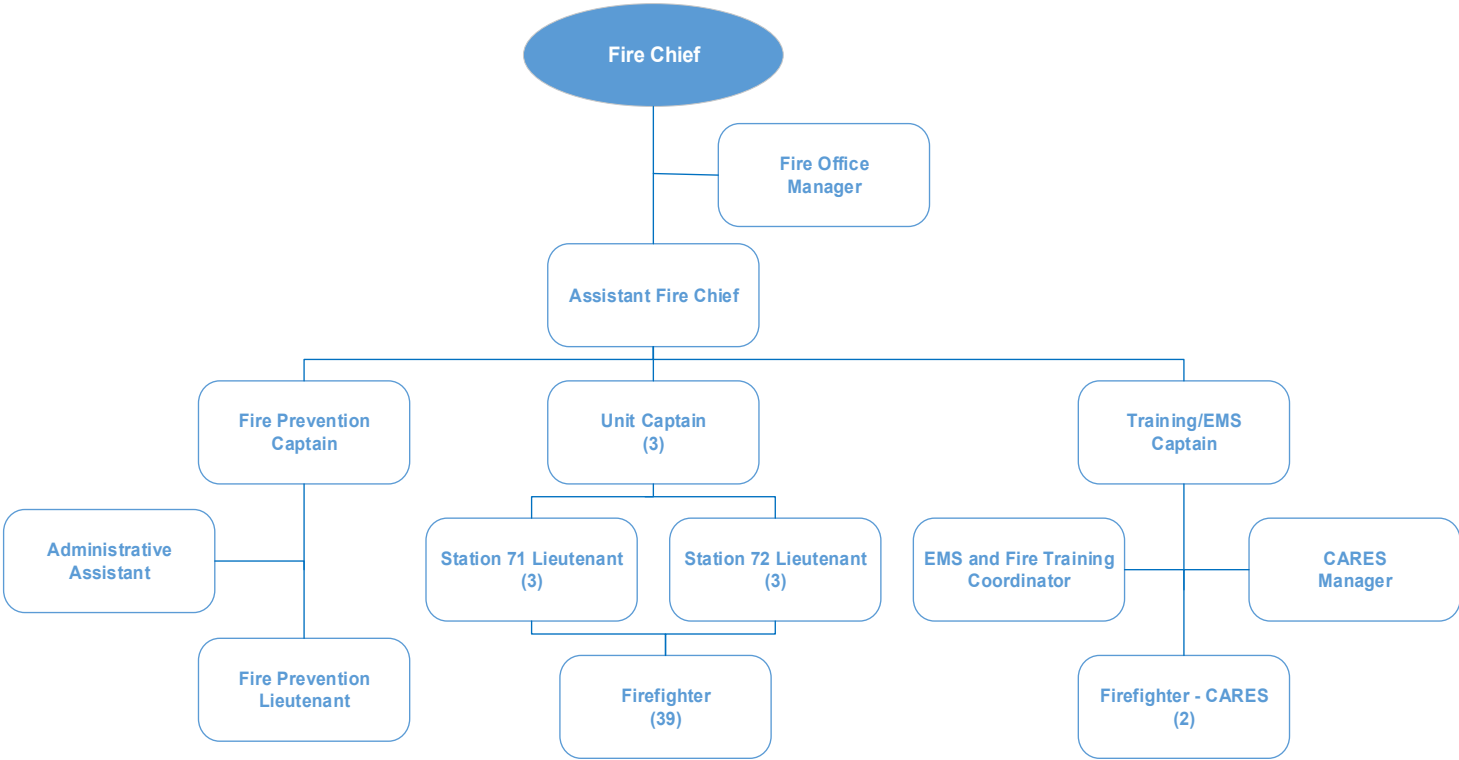


Incident Totals	2021	2022
Structure Fires	61	96
Vehicle Fires	7	7
Vegetation / Refuse Fires	15	24
EMS and Rescue Response	3,775	3,624
Hazardous Conditions	154	142
Service / Good Intent Calls	1,124	1,090
False Alarms	447	521
Mutual Aid Given and Received	1,572	1,343

2021 - 2022 Accomplishments

- Hired three Firefighter/Paramedics in 2022.
- CARES – Community Assistance Referrals and Education Services pilot program was established in 2017.
 - Stats 2021 to date:
 - CARES intakes – 82
 - CARES Follow-up visits – 321
 - Grab Bar Installs – 240
 - Days M73 in-service – 168
- In Partnership with Franklin County Public Health, beginning in February 2022, CARES has administered 43 COVID vaccines to homebound individuals in Central Ohio.
- In early 2021, CARES formalized a process to include UAPD officers that are trained to support mental health and substance abuse referrals.
- Presented the Firefighter of the Year award to Josh Moore (2021) and Matthew Jividen (2022).
- Presented the Mary E. Fontana Distinguished Service Award to Chris Moore (2021) and Brennan Woods (2022).
- Fire Prevention helped oversee the safe completion of several large construction projects: The Fairfax and Wellness Center at First Community Village, Upper Arlington High School, Windermere Elementary, Barrington Elementary, The Lane 2, and Wellington Schools addition (To be completed this fall).
- Performed 222 car seat installation in 2021s and 265 in 2022.
- Approximately 8,000 students received fire safety lessons.

FIRE DIVISION



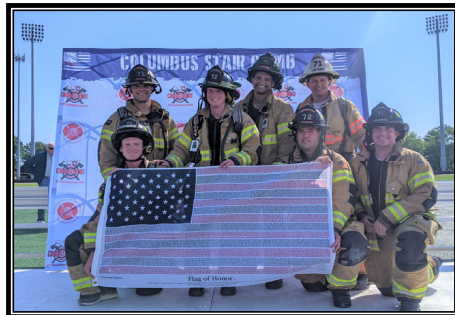


FIRE DIVISION

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



4 Paws for Ability



2021 Stair Climb Fundraiser

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$9,451,613	\$9,774,876	\$10,196,300	\$10,382,600
EMS Billing Fund	133,060	127,564	545,000	145,000
Local Fiscal Recovery Fund	0	1,403,728	0	0
Capital Equipment Fund	328,141	126,324	121,000	0
Total - All Funds	\$9,912,814	\$11,432,492	\$10,862,300	\$10,527,600

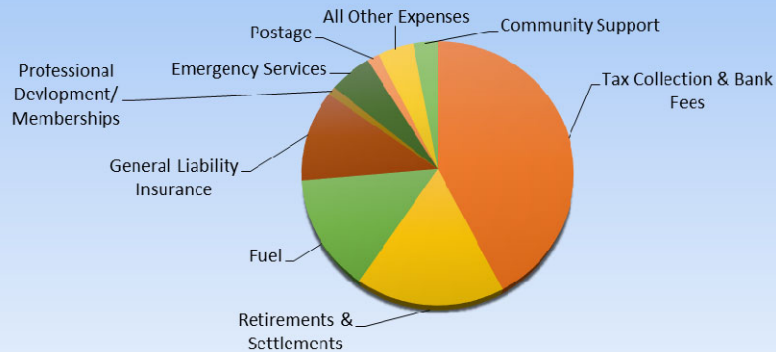
Expenditures by Category

Personal Services	\$9,121,369	\$9,279,854	\$9,725,800	\$9,925,100
Other Than Personal Services	463,304	622,586	615,500	602,500
Capital Equipment	328,141	1,530,052	521,000	0
Total	\$9,912,814	\$11,432,492	\$10,862,300	\$10,527,600

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

GENERAL ADMINISTRATION

2022 General Administration Operating Expenditures



The City of Upper Arlington contributes to organizations in the community that request funding for programs that benefit or serve the residents of Upper Arlington. The following is a list of the organizations who have received funding support in 2021/2022.

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

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

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

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

GENERAL ADMINISTRATION



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

On the Horizon

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

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$2,458,877	\$2,818,796	\$3,247,600	\$3,388,900
Capital Equipment Fund	2,987	0	0	0
Total - All Funds	\$2,461,864	\$2,818,796	\$3,247,600	\$3,388,900
<u>Expenditures by Category</u>				
Personal Services**	\$511,509	\$482,977	\$620,600	\$641,900
Other Than Personal Services	1,904,874	2,335,819	2,627,000	2,747,000
Capital – Land Purchase	42,494	0	0	0
Capital Equipment	2,987	0	0	0
Total	\$2,461,864	\$2,818,796	\$3,247,600	\$3,388,900

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

INFORMATION TECHNOLOGY DEPARTMENT

Workload Measurements

Received tickets

Received Tickets

3643 ▲ 24.59%

Resolved Tickets

3737 ▼ 50.17%

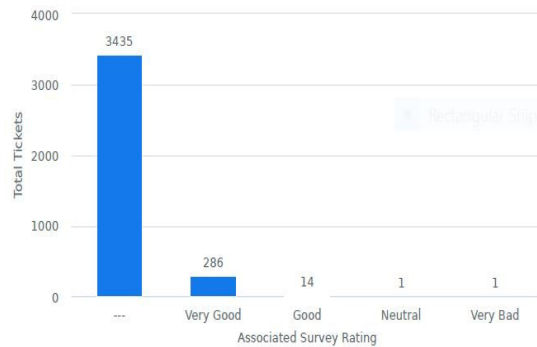
SLA %

84.53% ▼ 56.19%

Average Resolution Time (in Hours)

3d 7h 27m 56s ▲ 227.2%

Satisfaction Report



Total Tickets grouped by Category

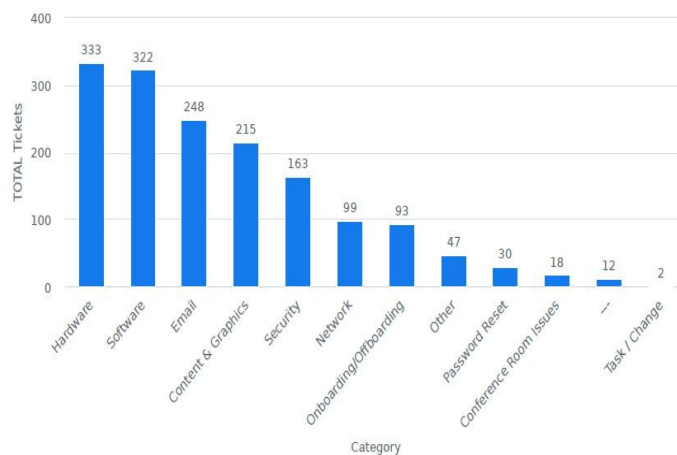


Chart - Service Requests by Department



2021 - 2022 Accomplishments

Capital projects:

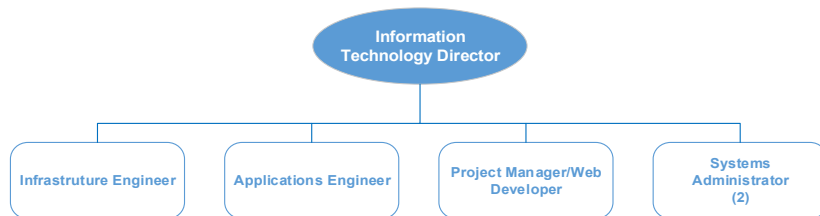
- Reed Waterpark technology enhancements
- Fire station 71 & 72 video surveillance
- Fire MDT (vehicle laptop) replacements
- Server, network & data backup equipment replacements
- Fleet Wifi and rugged laptops

General projects:

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

INFORMATION TECHNOLOGY DEPARTMENT

The Information Technology Department implements and maintains information management solutions to support and enhance the delivery of City services. These solutions include a wide range of technology infrastructure that provide the City with an integrated network of applications, data backup and retention, cybersecurity protections, end-user devices and cloud connectivity. Information Technology provides support for information systems and the staff who depend upon these systems to communicate, process data, and develop information necessary to the mission of the organization, its policies, and management.



On The Horizon

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

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$1,290,355	\$1,459,131	\$1,825,900	\$1,891,600
UA Visitor's Bureau Fund	24,379	0	0	0
Capital Equipment Fund	282,992	21,635	0	0
Technology Fund	114,012	262,702	120,000	50,000
Community Fiber Optic Fund	73,704	77,484	50,000	50,000
Total - All Funds	\$1,785,442	\$1,820,952	\$1,950,900	\$1,991,600

Expenditures by Category

Personal Services	\$554,585	\$585,669	\$742,600	\$773,300
Other Than Personal Services	888,407	1,050,223	1,183,300	1,218,300
Capital Equipment	341,622	185,060	70,000	0
Capital Improvements	828	0	0	0
Total	\$1,785,442	\$1,820,952	\$1,950,900	\$1,991,600

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

PARKS AND RECREATION DEPARTMENT



Northwest Park Nature Path – Tree Planting



Labor Day Arts Festival



3132 Family Sport Court – Sunny 95 Park



3132 Family Sport Court – Sunny 95 Park

PARKS AND RECREATION DEPARTMENT

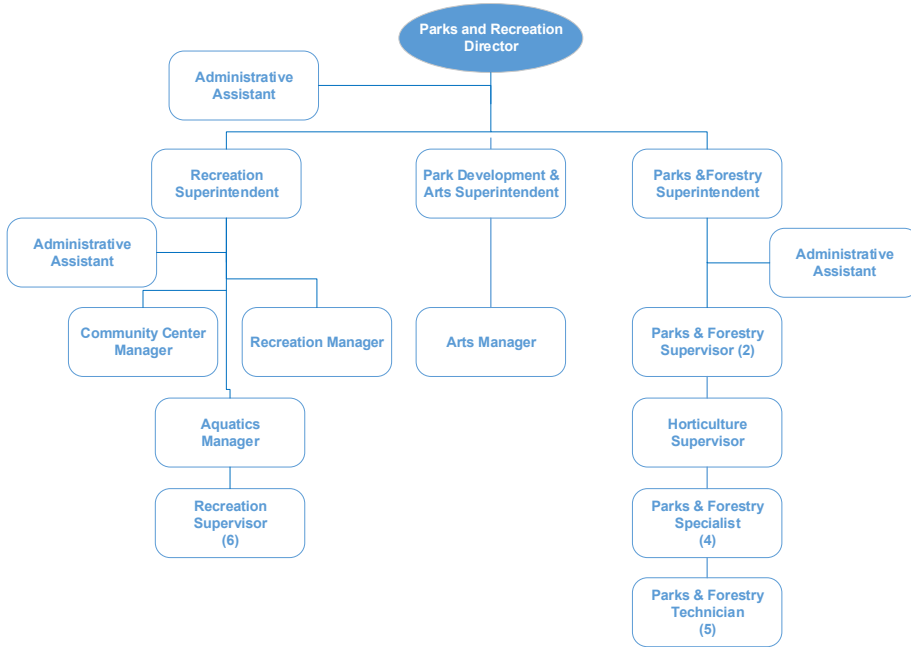
2021 - 2022 Accomplishments

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



PARKS AND RECREATION DEPARTMENT

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



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

On The Horizon

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



Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$3,775,961	\$4,494,142	\$5,140,400	\$5,551,500
Lifelong Learning Fund	142,014	0	0	0
Tree Planting Fund	20,000	61,599	65,000	15,000
Swimming Pool Fund	715,000	857,934	945,000	953,600
Capital Equipment Fund	96,437	180,128	243,000	0
Capital Improvement Funds**	71,499	62,359	119,700	124,600
Total - All Funds	\$4,820,911	\$5,656,162	\$6,513,100	\$6,644,700

Expenditures by Category

Personal Services	\$3,290,832	\$3,566,423	\$4,166,400	\$4,486,900
Other Than Personal Services	1,433,642	1,892,407	2,103,700	2,157,800
Capital Equipment	96,437	197,332	243,000	0
Total	\$4,820,911	\$5,656,162	\$6,513,100	\$6,644,700

** - Amounts represent capitalized personal services only.

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

POLICE DIVISION



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

** To include rape

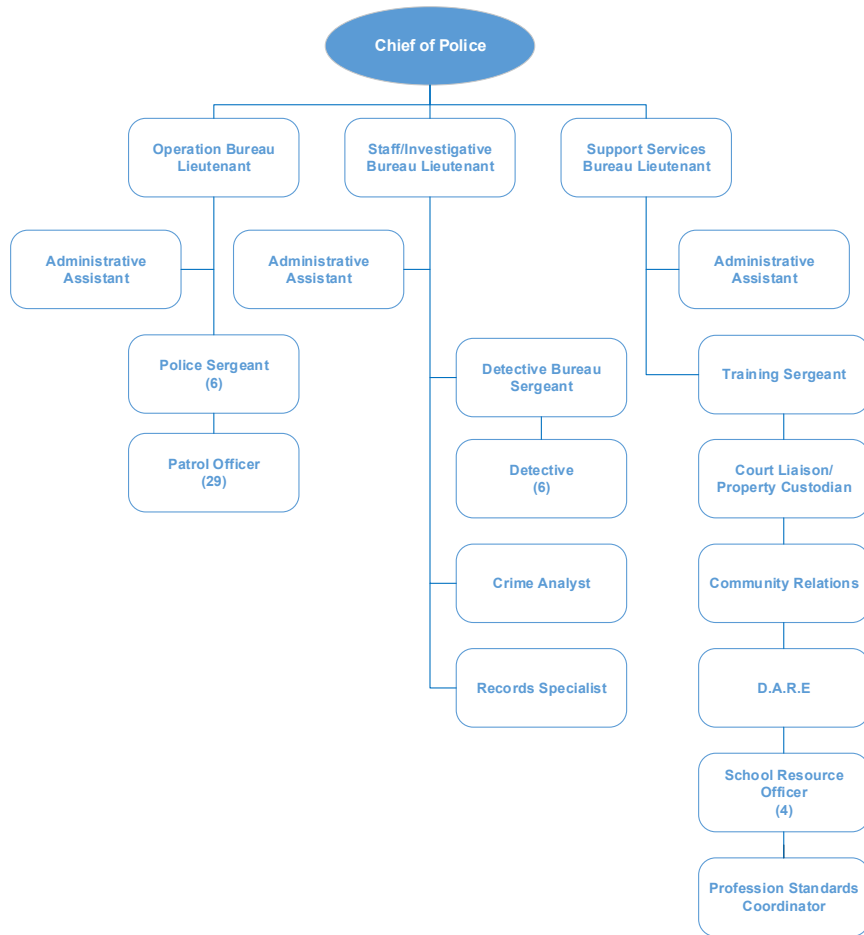
2021 - 2022 Accomplishments

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



POLICE DIVISION

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



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

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$9,242,102	\$9,263,115	\$11,200,900	\$11,682,200
Law Enforcement Fund	221,005	219,220	251,300	253,500
Enforcement Education Fund	620	139	2,500	2,500
Local Coronavirus Fund	45,755	0	0	0
Capital Equipment Fund	214,238	449,473	534,000	0
Total - All Funds	\$9,723,720	\$9,931,947	\$11,988,700	\$11,938,200

Expenditures by Category

Personal Services	8,150,336	8,031,006	9,520,900	9,954,400
Other Than Personal Services	1,359,146	1,451,468	1,933,800	1,983,800
Capital Equipment	214,238	449,473	534,000	0
Total	\$9,723,720	\$9,931,947	\$11,988,700	\$11,938,200

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

On The Horizon

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



Workload Measures

	<u>Actual</u>	
	<u>2021</u>	<u>2022</u>
Number of right-of-way permits issued	331	319
Number of resident requests for service	573	591



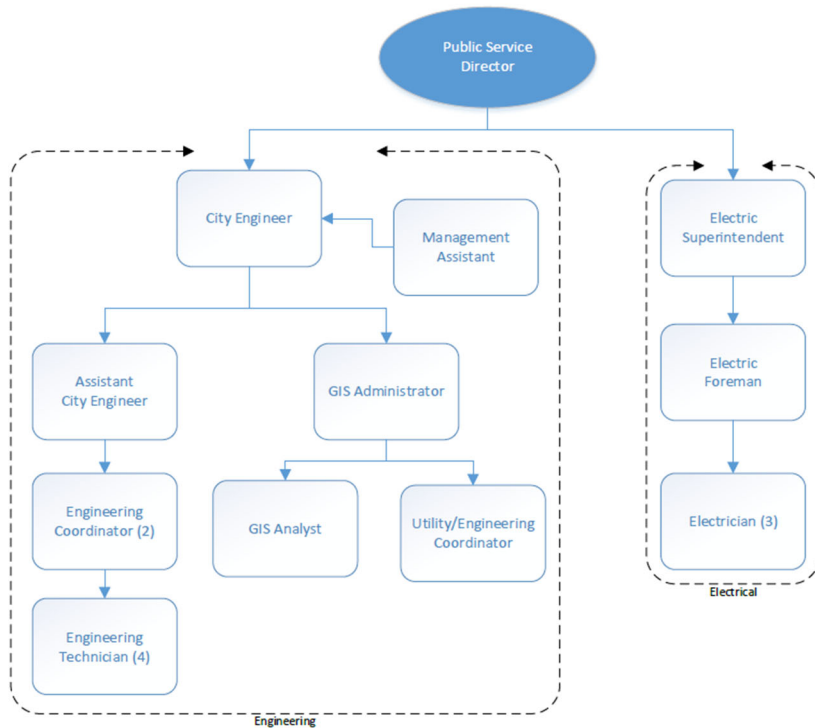
Waterline Replacement

2021 - 2022 Accomplishments

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

PUBLIC SERVICE DEPARTMENT

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



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

On The Horizon

- Implement & manage the 10 year CIP.
- Annual street maintenance and road reconstruction projects.
- Utility infrastructure upgrades.
- Site development and traffic studies.
- Continue the Citywide Asset Management System.
- Fishinger Road Phase 2 Construction in 2024 (\$5.5 Million MORPC Grant).

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$1,065,383	\$1,062,847	\$1,385,000	\$1,437,700
Street Maintenance Repair Fund	730,755	813,537	947,200	863,000
Neighborhood Lighting Fund	247,254	85,349	110,600	112,200
Capital Equipment Fund	20,416	91,046	376,000	0
Capital Improvement Funds**	446,443	477,979	548,000	567,200
Total - All Funds	\$2,510,251	\$2,530,758	\$3,366,800	\$2,980,100
<u>Expenditures by Category</u>				
Personal Services	\$1,828,632	\$1,864,057	\$2,162,700	\$2,251,000
Other Than Personal Services	612,153	575,655	828,100	729,100
Capital Equipment	69,466	91,046	376,000	0
Total	\$2,510,251	\$2,530,758	\$3,366,800	\$2,980,100

** - Amounts represent capitalized personal services only.

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

PUBLIC WORKS DIVISION

Workload Measures

	<u>Actual</u>	
	<u>2021</u>	<u>2022</u>
Sanitary Line – Clean & Inspect (lin. ft.)	74,146	75,617
Storm Line – Clean & Inspect (lin. ft.)	8,132	1,059
Street Sweeping (lane miles)	780	621
Roadway Repairs (sq. ft.)	53,972	33,635
Roadway Crack Sealing (sq. ft.)	1,598,253	1,175,569
Potholes Patched (each)	2,544	1,208
Leaf Collection (cu. yds.)	20,539	23,767
Snow and Ice Operation Events	22	12
Street Signs Installed (each)	645	321
Catch Basin Repairs (each)	262	120
Fire Hydrant Repairs (each)	166	387
Citizen Call Responses	912	1092

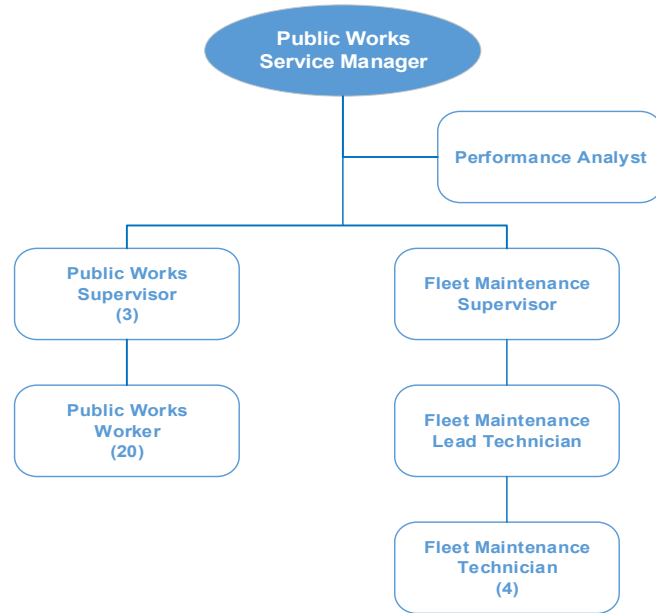
2021 - 2022 Accomplishments

- Completed 1,046 work orders for maintenance or repairs of City vehicles.
- Continued to update and maintain our leaf collection machines to improve safety and efficiency.
- Responded to 46 emergency “first call” requests.
- Contracted to clean and televise over 145,650 linear feet of sanitary sewer lines.
- Contracted to paint 266 fire hydrants in one district of the City.
- Installed 17 residential Overactive Sump Pump kits at curbside.
- Public Works completed 1,523 work orders from Nov. 2021 to Nov. 2022
- Piloted curbside food waste collection program with GoZERO Services – collected 55,000 pounds of food waste with over 500 participating households.
- Continued drop-off collection programs for food waste (139,000 lbs.), pumpkins (97,000 lbs.), electronic waste (8,000 lbs.).



PUBLIC WORKS DIVISION

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



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

On The Horizon

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

Budget Summary

	<u>Actual</u>		<u>Adopted</u>	
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund	\$1,076,044	\$1,146,910	\$1,375,300	\$1,413,300
Street Maintenance Repair Fund	1,242,841	1,279,128	1,408,600	1,432,900
Water Surcharge Fund	324,034	462,464	412,600	415,700
Sewer Surcharge Fund	834,832	823,390	935,600	949,500
Stormwater Fund	555,181	642,486	722,600	735,600
Capital Equipment Fund	322,483	346,610	632,500	0
Total - All Funds	\$4,355,415	\$4,700,988	\$5,487,200	\$4,947,000

Expenditures by Category

Personal Services	\$2,750,339	\$2,808,122	\$3,131,900	\$3,224,200
Other Than Personal Services	1,239,809	1,477,368	1,722,800	1,722,800
Capital Equipment	365,267	415,498	632,500	0
Total	\$4,355,415	\$4,700,988	\$5,487,200	\$4,947,000

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





CAPITAL EQUIPMENT

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

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

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

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

The majority of the City's current and future capital equipment purchases are made from the Capital Equipment and Technology Funds. The Capital Equipment Fund accounts for a dedicated ½ mill permanent property tax which is expected to generate approximately \$1.17 million for the City. The Technology Fund accounts for the revenues generated from cellular tower lease fees and they are used exclusively for technology or related equipment purchases. Beginning in 2018, the City began to supplement the traditional funding sources with additional transfers from the General Fund. The main reason for this was that the revenue sources were not increasing at the same pace as the increases in the cost of equipment and technology. These transfers have once again been included in the 2023 and 2024 budgets.

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

Replacement or Routine –

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

New or Non-routine –

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

CAPITAL EQUIPMENT

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

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

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

CAPITAL EQUIPMENT

Community Development

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

Fire

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

Information Technology

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

CAPITAL EQUIPMENT

Parks

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

Police

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

CAPITAL EQUIPMENT

Public Service

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

Public Works

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



CAPITAL IMPROVEMENTS

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

The City's financial policies include guidance for maintaining a 10-year CIP (updated annually) with the goal of achieving the annual replacement cost of the infrastructure based upon the service life of each component. The CIP is managed and developed by a committee consisting of representatives from all the major divisions of the City. This committee is responsible for evaluating potential projects, adding and removing projects, and prioritizing the projects to be included within the CIP. For this budget cycle, the CIP included years 2023 – 2032 and totals \$139.33 million, or approximately \$13.9 million per year.

Capital Improvement Plan 2023 – 2032 (in millions)		
Detail	Amount	Percent
Streets, etc. <i>(includes streets, sidewalks, lights, signals, etc.)</i>	\$75.36	54.09%
Utilities <i>(includes waterlines, sewerlines, stormwater projects, bridges/culverts)</i>	41.11	29.51%
Parks <i>(excludes the proposed Community Center)</i>	22.86	16.41%
Total	\$139.33	100.00%

The most significant portion of the CIP continues to be street maintenance and reconstruction. When prioritizing streets within the CIP, the City considers both the condition of the street and the type of street (state route, arterial, and collector) and its proximity to a school, public safety facility, public activity center, or economic development area. Every two years, a physical inspection of all streets in Upper Arlington is completed. In this endeavor, the roads are inspected for pavement cracking, pavement defects, curb and gutter conditions, and cracking seal conditions and a score is assigned for each category. Curbs and gutters are also inspected (where present) with the pavement and their condition included with the overall rating. From these individual scores, a Pavement Condition Rating (PCR) is generated. The PCR ranges from 0 to 100, with 100 being a road with no distress. The lower the score, the worse the rated condition and the higher priority it is given. Roads with scores above 75 are generally in fair to good condition and are candidates for crack sealing maintenance activities. Roads with scores 75 and less are candidates for maintenance and reconstruction, depending on the severity and nature of the defects.

CAPITAL IMPROVEMENTS

Financing

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

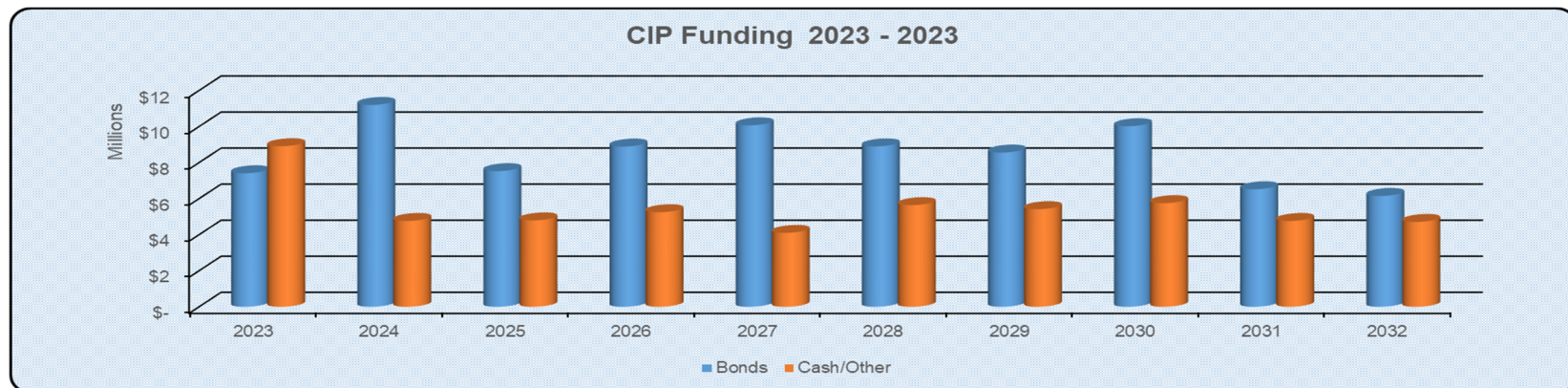
The cash funding for the CIP comes for two primary sources:

- Since 1997, City Council has annually designated \$750,000 from the General Fund revenue to supplement the available cash for capital improvements. Beginning in 2018, this designation was increased to \$1.25 million and has been incorporated into the ongoing operating budget in future years for continued support of the plan. These funds are transferred to the Infrastructure Fund.
- In November 2014, the citizenry approved increasing the City's income tax rate from 2.0% to 2.5%, with the .5% additional income tax being restricted to funding capital improvements. The revenue generated from the .5% increase, or 20% of the 2.5%, is deposited into the Capital Asset Management Fund (CAM) along with an additional 8% of the income tax collections committed by City Council for the payment for capital improvements or the principal and interest payments on debt issued for capital improvements.

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

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

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



CAPITAL IMPROVEMENTS

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

The second line item related to capital improvements is entitled “Capital improvements – TIF.” This line item will be used for capital improvement (public infrastructure) expenditures that are associated with developments occurring throughout the City and are being funded with tax increment financing (TIF). The 2023 and 2024 budgets *do not* currently include any amount for this line item due to the previous years including amounts for the public infrastructure related to the Lane II, Gateway, and Kingsdale area (structured parking facility) projects.

A summarized version of the 2023 – 2032 CIP budget can be found on the pages immediately following this section. The full version can be found on the City’s website at <https://upperarlingtonoh.gov/engineering-division/>.

CAPITAL IMPROVEMENTS

2023

Project Year	Project Name	Project Type	Adopted
Construction			
2023	Street Maintenance Program	Streets	\$ 791,000
2023	Street Reconstruction Program	Streets	1,243,000
2023	Fishinger Rd. Reconstruction (Riverside Dr. to Mountview Rd.)	Streets	7,508,200
2023	Wakefield Forest Traffic Calming	Streets	389,900
2023	Lane Ave. Shared Use Path	Sidewalks	519,800
2023	Sidewalk Maintenance Program	Sidewalks	272,200
2023	Annual Sidewalk Incentive Program	Sidewalks	100,000
2023	Fishinger Rd. Waterline Replacement (Phase II)	Waterlines	2,034,000
2023	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	215,000
2023	Park Improvements		
	- Sidewalks	Parks	40,700
	- Northam Park Improvements (West Athletic Fields)	Parks	1,900,000
	- Small Capital Projects	Parks	61,600
	- Thompson Park Waterline	Parks	141,600
Design/Engineering			
2024	Street Maintenance Program	Streets	25,500
2024	Street Reconstruction Program	Streets	150,000
2024	Northwest Blvd Reconstruction - Phase III	Streets	74,500
2025	Redding Rd. Resurfacing (Fishinger to Zollinger)	Streets	124,500
2024	Riverside Dr. Shared Use Path	Sidewalks	200,000
2024	Sidewalk Maintenance Program	Sidewalks	40,800
2024	Waterline Replacements	Waterlines	166,500
2024	Park Improvements		
	- Thompson Park Playground	Parks	20,000
	- Northam Park Improvements (Tennis Courts, Service Building)	Parks	300,000
TOTAL:			\$ 16,318,800

CAPITAL IMPROVEMENTS

2024

Project Year	Project Name	Project Type	Proposed
Construction			
2024	Street Maintenance Program	Streets	\$ 979,700
2024	Street Reconstruction Program	Streets	1,728,900
2024	Fishinger Rd. Reconstruction (Riverside Dr. to Mountview Rd.)	Streets	557,000
2024	Northwest Blvd Reconstruction - Phase III	Streets	2,385,900
2024	Riverside Dr. Shared Use Path	Sidewalks	1,496,000
2024	Sidewalk Maintenance Program	Sidewalks	277,700
2024	Annual Sidewalk Incentive Program	Sidewalks	102,000
2024	Waterline Replacements	Waterlines	1,279,400
2024	Sustainable Sewer Solution Program	Sanitary Sewers	1,682,300
2024	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	219,300
2024	Park Improvements		
	- Sidewalks	Parks	41,500
	- Northam Park Improvements (Tennis Courts, Service Building)	Parks	3,900,000
	- Thompson Park Playground	Parks	461,000
Design/Engineering			
2025	Street Maintenance Program	Streets	39,800
2025	Street Reconstruction Program	Streets	374,900
2025	Sidewalk Maintenance Program	Sidewalks	41,600
2025	Waterline Replacements	Waterlines	211,100
2025	Sustainable Sewer Solution Program	Sanitary Sewers	78,000
2025	Park Improvements		
	- Devon Toddler Pool	Parks	100,100
	- Reed Road Water Park Play Feature	Parks	5,100
	TOTAL:		\$ 15,961,300

CAPITAL IMPROVEMENTS

2025

Project Year	Project Name	Project Type	Proposed
Construction			
2025	Street Maintenance Program	Streets	\$ 1,528,300
2025	Street Reconstruction Program	Streets	2,880,300
2025	Redding Rd. Resurfacing (Fishinger to Zollinger)	Streets	1,463,700
2025	Sidewalk Maintenance Program	Sidewalks	283,200
2025	Annual Sidewalk Incentive Program	Sidewalks	104,000
2025	Waterline Replacements	Waterlines	1,622,400
2025	Sustainable Sewer Solution Program	Sanitary Sewers	1,717,700
2025	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	223,700
2025	Park Improvements		
	- Sidewalks	Parks	42,300
	- Small Capital Projects	Parks	58,800
	- Reed Road Water Park Play Feature	Parks	58,800
	- Devon Toddler Pool	Parks	1,153,600
Design/Engineering			
2026	Street Maintenance Program	Streets	40,600
2026	Street Reconstruction Program	Streets	312,100
2026	Zollinger Rd. Improvements (Riverside Dr. to Redding Rd.)	Streets	187,300
2026	Sidewalk Maintenance Program	Sidewalks	42,400
2026	Zollinger Rd. Street Light Improvements (Riverside Dr. to Tremont Rd.)	Street Lights	162,300
2026	Waterline Replacements (North Star Rd., Kioka Ave., Greensview Dr., Zollinger Rd.)	Waterlines	184,200
2026	Stormwater Projects	Stormwater	15,600
2026	Sustainable Sewer Solution Program	Sanitary Sewers	79,500
2026	Park Improvements		
	- Reed Road Park Asphalt Paths	Parks	15,300
	- Northam Park Improvements (East Athletic Fields)	Parks	114,000
	- Thompson Park Asphalt Paths	Parks	30,700
TOTAL:			\$ 12,320,800

CAPITAL IMPROVEMENTS

2026

Project Year	Project Name	Project Type	Proposed
Construction			
2026	Street Maintenance Program	Streets	\$ 1,558,900
2026	Street Reconstruction Program	Streets	2,398,300
2026	Zollinger Rd. Improvements (Riverside Dr. to Redding Rd.)	Streets	1,502,700
2026	Sidewalk Maintenance Program	Sidewalks	289,000
2026	Annual Sidewalk Incentive Program	Sidewalks	106,200
2026	Zollinger Rd. Street Light Improvements (Riverside Dr. to Tremont Rd.)	Street Lights	935,300
2026	Waterline Replacements	Waterlines	1,415,000
2026	Stormwater Projects	Stormwater	179,900
2026	Sustainable Sewer Solution Program	Sanitary Sewers	1,828,800
2026	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	228,200
2026	Park Improvements		
	- Sidewalks	Parks	43,200
	- Reed Road Park Asphalt Paths	Parks	176,900
	- Northam Park Improvements (East Athletic Fields) - Phase V	Parks	1,900,000
	- Thompson Park Asphalt Paths	Parks	353,800
Design/Engineering			
2027	Street Maintenance Program	Streets	41,400
2027	Street Reconstruction Program	Streets	350,200
2027	Sidewalk Maintenance Program	Sidewalks	43,200
2027	North Star Rd. Sidewalk	Sidewalks	13,900
2027	North Star Rd. Street Light Improvements	Street Lights	101,900
2027	Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.)	Traffic Signals	-
2027	Waterline Replacements	Waterlines	191,000
2027	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)	Stormwater	178,300
2027	Sustainable Sewer Solution Program	Sanitary Sewers	81,000
2027	Park Improvements		
	- Miller Park Pedestian Bridges	Parks	10,600
	- Fancyburg Park Improvements (Site, Shelter, Paths) - Phase I	Parks	208,900
	TOTAL:		\$ 14,136,600

CAPITAL IMPROVEMENTS

2027

Project Year	Project Name	Project Type	Proposed
Construction			
2027	Street Maintenance Program	Streets	\$ 1,590,100
2027	Street Reconstruction Program	Streets	2,690,900
2027	Sidewalk Maintenance Program	Sidewalks	294,800
2027	North Star Rd. Sidewalk	Sidewalks	534,000
2027	Annual Sidewalk Incentive Program	Sidewalks	108,300
2027	North Star Rd. Street Light Improvements	Street Lights	587,100
2027	Waterline Replacements	Waterlines	1,467,800
2027	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)	Stormwater	1,027,400
2027	Stormwater Projects	Stormwater	183,200
2027	Sustainable Sewer Solution Program	Sanitary Sewers	1,536,300
2027	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	232,700
2027	Park Improvements		
	- Sidewalks	Parks	44,000
	- Miller Park Pedestrian Bridges	Parks	122,300
	- Fancyburg Park Improvements (Site, Shelter, Paths) - Phase I	Parks	2,408,100
Design/Engineering			
2028	Street Maintenance Program	Streets	49,800
2028	Street Reconstruction Program	Streets	421,500
2028	Sidewalk Maintenance Program	Sidewalks	44,000
2028	Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.)	Traffic Signals	123,400
2028	Waterline Replacements	Waterlines	243,500
2028	Fishinger Run Bridge Project	Bridges	151,000
2028	Stormwater Projects	Stormwater	16,500
2028	Sustainable Sewer Solution Program	Sanitary Sewers	81,200
2028	Park Improvements		
	- Northwest Kiwanis/Burbank Asphalt Paths	Parks	16,000
	- Fancyburg Park Improvements (Support Building) - Phase II	Parks	101,500
	- Thompson Park (North) Shelter Renovation	Parks	91,300
TOTAL:			\$ 14,166,700

CAPITAL IMPROVEMENTS

2028

Project Year	Project Name	Project Type	Proposed
Construction			
2028	Street Maintenance Program	Streets	\$ 1,913,800
2028	Street Reconstruction Program	Streets	3,238,800
2028	Sidewalk Maintenance Program	Sidewalks	300,800
2028	Annual Sidewalk Incentive Program	Sidewalks	110,400
2028	Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.)	Traffic Signals	711,100
2028	Waterline Replacements	Waterlines	1,871,400
2028	Fishing Run Bridge Project	Bridges	1,160,300
2028	Stormwater Projects	Stormwater	203,700
2028	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	237,400
2028	Sustainable Sewer Solution Program	Sanitary Sewers	1,111,800
2028	Park Improvements		
	- Sidewalks	Parks	44,900
	- Northwest Kiwanis/Burbank Asphalt Paths	Parks	184,000
	- Fancyburg Park Improvements (Support Building) - Phase II	Parks	1,169,600
	- Thompson Park (North) Shelter Renovation	Parks	1,052,700
Design/Engineering			
2029	Street Maintenance Program	Streets	50,800
2029	Street Reconstruction Program	Streets	429,900
2029	Sidewalk Maintenance Program	Sidewalks	44,800
2029	Waterline Replacements	Waterlines	278,200
2029	Sustainable Sewer Solution Program	Sanitary Sewers	242,900
2029	Park Improvements		
	- Playground Expansion	Parks	17,300
	- Athletic Field Improvements	Parks	95,900
	- Mallway Park Improvements	Parks	69,000
TOTAL:			\$ 14,539,500

CAPITAL IMPROVEMENTS

2029

Project Year	Project Name	Project Type	Proposed
Construction			
2029	Street Maintenance Program	Streets	\$ 1,952,100
2029	Street Reconstruction Program	Streets	3,303,600
2029	Sidewalk Maintenance Program	Sidewalks	306,900
2029	Annual Sidewalk Incentive Program	Sidewalks	112,600
2029	Waterline Replacements	Waterlines	2,137,900
2029	Stormwater Projects	Stormwater	190,700
2029	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	242,100
2029	Sustainable Sewer Solution Program	Sanitary Sewers	1,491,900
2029	Park Improvements		
	- Sidewalks	Parks	45,800
	- Athletic Field Improvements	Parks	1,105,500
	- Mallway Park Improvements	Parks	795,400
	- Northwest Kiwanis Playground	Parks	357,900
	- Playground Expansion	Parks	397,700
Design/Engineering			
2030	Street Maintenance Program	Streets	51,800
2030	Street Reconstruction Program	Streets	438,500
2030	Sidewalk Maintenance Program	Sidewalks	45,600
2030	Waltham Sidewalk Gap Project	Sidewalks	2,500
2030	McCoy Rd. Street Lighting Project	Street Lights	175,700
2030	Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.)	Traffic Signals	128,400
2030	Waterline Replacements	Waterlines	288,900
2030	Evans Run Culvert Project	Bridges	101,400
2030	Stormwater Projects	Stormwater	17,100
2030	Sustainable Sewer Solution Program	Sanitary Sewers	114,000
2030	Park Improvements		
	- Reed Road Park Drainage	Parks	71,100
	- Trails and Walkways	Parks	26,600
	- Sunny 95 Park Asphalt Paths	Parks	16,600
	- Thompson Park (South) Shelter Renovation	Parks	56,300
TOTAL:			\$ 13,974,600

CAPITAL IMPROVEMENTS

2030

Project Year	Project Name	Project Type	Proposed
Construction			
2030	Street Maintenance Program	Streets	\$ 1,991,200
2030	Street Reconstruction Program	Streets	3,369,600
2030	Sidewalk Maintenance Program	Sidewalks	312,700
2030	Annual Sidewalk Incentive Program	Sidewalks	114,900
2030	Waltham Sidewalk Gap Project	Sidewalks	97,400
2030	McCoy Rd. Street Lighting Project	Street Lights	1,012,500
2030	Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.)	Traffic Signals	739,900
2030	Waterline Replacements	Waterlines	2,219,600
2030	Evans Run Culvert Project	Bridges	778,800
2030	Stormwater Projects	Stormwater	211,900
2030	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	247,000
2030	Sustainable Sewer Solution Program	Sanitary Sewers	1,521,000
2030	Park Improvements		
	- Sidewalks	Parks	46,700
	- Reed Road Park Drainage	Parks	819,400
	- Trails and Walkways	Parks	306,300
	- Ball Diamond Fencing and Dugouts	Parks	243,400
	- Sunny 95 Park Asphalt Paths	Parks	191,500
	- Thompson Park (South) Shelter Renovation	Parks	649,000
Design/Engineering			
2031	Street Maintenance Program	Streets	52,900
2031	Street Reconstruction Program	Streets	447,300
2031	Sidewalk Maintenance Program	Sidewalks	46,800
2031	Traffic Signal Replacement Project	Traffic Signals	-
2031	Waterline Replacements	Waterlines	175,700
2031	Sustainable Sewer Solution Program	Sanitary Sewers	117,000
2031	Park Improvements		
	- Reed Road Water Park Improvements	Parks	57,400
TOTAL:			\$ 15,769,900

CAPITAL IMPROVEMENTS

2031

Project Year	Project Name	Project Type	Proposed
Construction			
2031	Street Maintenance Program	Streets	\$ 2,031,000
2031	Street Reconstruction Program	Streets	3,437,000
2031	Sidewalk Maintenance Program	Sidewalks	319,100
2031	Annual Sidewalk Incentive Program	Sidewalks	117,200
2031	Waterline Replacement (Beverley Rd., Hoxton Ct., Trentwood Rd., Ridgeview Rd.)	Waterlines	1,350,500
2031	Stormwater Projects	Stormwater	216,200
2031	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	251,900
2031	Sustainable Sewer Solution Program	Sanitary Sewers	1,549,800
2031	Park Improvements		
	- Sidewalks	Parks	47,700
	- Reed Road Water Park Improvements	Parks	662,000
	- Senior Outdoor Fitness	Parks	372,400
Design/Engineering			
2032	Street Maintenance Program	Streets	45,700
2032	Street Reconstruction Program	Streets	386,600
2032	Sidewalk Maintenance Program	Sidewalks	47,600
2032	Sidewalk Gap Filler Project	Sidewalks	17,600
2032	Traffic Signal Replacement Project	Traffic Signals	133,600
2032	Waterline Replacements	Waterlines	175,700
2032	Sustainable Sewer Solution Program	Sanitary Sewers	121,000
TOTAL:			\$ 11,282,600

CAPITAL IMPROVEMENTS

2032

Project Year	Project Name	Project Type	Proposed
Construction			
2032	Street Maintenance Program	Streets	\$ 1,802,200
2032	Street Reconstruction Program	Streets	3,365,400
2032	Sidewalk Maintenance Program	Sidewalks	374,100
2032	Annual Sidewalk Incentive Program	Sidewalks	119,500
2032	Sidewalk Gap Filler Project	Sidewalks	675,200
2032	Traffic Signal Replacement Project	Traffic Signals	769,800
2032	Waterline Replacement (Beverley Rd., Hoxton Ct., Trentwood Rd., Ridgeview Rd.)	Waterlines	1,529,700
2032	Stormwater Projects	Stormwater	220,500
2032	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	256,900
2032	Sustainable Sewer Solution Program	Sanitary Sewers	1,704,200
2032	Park Improvements		
	- Sidewalks	Parks	40,500
		TOTAL:	\$ 10,858,000
Total Capital Improvements			\$ 139,328,800



LINE ITEM EXPENDITURE SUMMARY

Operating Expenditures By Line Item						
	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>
<u>Personal service:</u>						
Salaries and wages	\$ 21,266,083	\$ 21,643,501	\$ 22,708,283	\$ 23,072,956	\$ 25,903,300	\$ 26,794,900
Retirement	3,726,242	3,794,905	3,898,405	4,065,022	4,574,900	4,721,000
Fringe benefits	3,352,881	3,623,656	3,650,289	3,638,413	4,615,500	4,963,500
Total personal services	28,345,206	29,062,062	30,256,977	30,776,391	35,093,700	36,479,400
<u>Other than personal service:</u>						
Materials and supplies	2,240,755	1,833,242	2,125,690	2,460,773	2,591,400	2,563,000
Uniforms and clothing	197,500	138,674	171,355	157,997	236,700	236,800
Rents and leases	194,788	194,762	181,409	204,923	267,700	267,700
Utilities	826,854	773,511	793,100	881,368	999,900	1,000,900
Maintenance and repairs	3,045,730	2,350,031	1,960,442	5,759,595	4,344,900	3,844,900
Professional development	314,436	200,882	275,909	269,233	430,400	428,400
Consulting services	5,683,737	5,311,976	5,483,996	5,861,817	7,189,100	7,542,700
Payment for services	2,762,915	2,519,486	2,549,294	2,827,821	3,688,300	4,402,000
Miscellaneous expenditures	955,186	817,867	711,689	674,651	1,203,700	1,173,100
Total other than personal services	16,221,901	14,140,431	14,252,884	19,098,178	20,952,100	21,459,500
Less: Capital-related personal services	(363,399)	(455,248)	(517,942)	(540,338)	\$ (667,700)	\$ (691,800)
Total operating expenditures	\$ 44,203,708	\$ 42,747,245	\$ 43,991,919	\$ 49,334,231	\$ 55,378,100	\$ 57,247,100

LINE ITEM EXPENDITURE SUMMARY

Operating Expenditures Expressed as a Percentage of Total

	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Adopted</u>	2024 <u>Adopted</u>
<u>Personal service:</u>						
Salaries and wages	47.72%	50.10%	51.02%	46.26%	46.22%	46.25%
Retirement	8.36%	8.78%	8.76%	8.15%	8.16%	8.15%
Fringe benefits	7.52%	8.39%	8.20%	7.30%	8.24%	8.57%
Total personal services	63.60%	67.27%	67.98%	61.71%	62.62%	62.96%
<u>Other Than Personal Service:</u>						
Materials and supplies	5.03%	4.24%	4.78%	4.93%	4.62%	4.42%
Uniforms and clothing	0.44%	0.32%	0.38%	0.32%	0.42%	0.41%
Rents and leases	0.44%	0.45%	0.41%	0.41%	0.48%	0.46%
Utilities	1.86%	1.79%	1.78%	1.77%	1.78%	1.73%
Maintenance and repairs	6.83%	5.44%	4.40%	11.55%	7.75%	6.64%
Professional development	0.71%	0.46%	0.62%	0.54%	0.77%	0.74%
Consulting services	12.75%	12.30%	12.32%	11.75%	12.83%	13.02%
Payment for services	6.20%	5.83%	5.73%	5.67%	6.58%	7.60%
Miscellaneous expenditures	2.14%	1.89%	1.60%	1.35%	2.15%	2.02%
Total other than personal services	36.40%	32.73%	32.02%	38.29%	37.38%	37.04%
Department totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

EMPLOYMENT SUMMARY

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

EMPLOYMENT SUMMARY

Pay Grade		Final 2019		Final 2020		Final 2021		Final 2022		Adopted 2023		Adopted 2024	
		Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
Department/Position													
Facilities Maintenance													
20	Building Maintenance Manager / Supervisor	1.00		1.00		1.00		1.00		1.00		1.00	
Total Change		1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00
0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Finance Department (includes Clerk of Court)													
31	Director of Finance	1.00		1.00		1.00		1.00		1.00		1.00	
29	Assistant Finance Director	1.00		1.00		1.00		1.00		1.00		1.00	
26	Finance Manager	1.00		1.00		1.00		1.00		1.00		1.00	
21	Purchasing Administrator	1.00		1.00		1.00		1.00		1.00		1.00	
21	Clerk of Court	1.00		1.00		1.00		1.00		1.00		1.00	
20	Examiner	1.00		1.00		1.00		1.00		1.00		1.00	
20	Payroll Administrator	1.00		1.00		1.00		1.00		1.00		1.00	
19	Management Assistant	1.00		1.00		1.00		1.00					
19	Management Analyst									1.00		1.00	
18	Accounting Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
18	Deputy Clerk of Court	1.00		1.00			0.73		0.73		0.75		0.75
17	Fiscal Technician	1.00		1.00		1.00		1.00		1.00		1.00	
Total Change		11.00	0.00	11.00	0.00	10.00	0.73	10.00	0.73	10.00	0.75	10.00	0.75
3.00		-1.20		0.00	0.00	-1.00	0.73	0.00	0.00	0.00	0.02	0.00	0.00
Fire Division**													
31	Fire Chief	1.00		1.00		1.00		1.00		1.00		1.00	
29	Assistant Fire Chief / Deputy Fire Chief	1.00		1.00		1.00		1.00		1.00		1.00	
19	Fire Office Manager	1.00		1.00		1.00		1.00		1.00		1.00	
17	Administrative Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
	Captain	5.00		5.00		5.00		5.00		5.00		5.00	
	Lieutenant	7.00		7.00		7.00		7.00		7.00		7.00	
	Firefighter	41.00		41.00		41.00		42.00		42.00		42.00	
22	C.A.R.E.S Manager	1.00		1.00		1.00		1.00		1.00		1.00	
** The City Manager is authorized to exceed the Fire Division strength table for a period of 12 months, but not exceed the current budget.													
Total Change		58.00	0.00	58.00	0.00	58.00	0.00	59.00	0.00	59.00	0.00	59.00	0.00
1.00		0.00		0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
Information Technology Department													
31	Director of Information Technology	1.00		1.00		1.00		1.00		1.00		1.00	
24	Systems Engineer	2.00		2.00		2.00							
24	Applications Engineer							1.00		1.00		1.00	
24	Infrastructure Engineer							1.00		1.00		1.00	
22	Project Manager/Web Developer	1.00		1.00		1.00		1.00		1.00		1.00	
20	Systems Administrator	1.00		1.00		1.00		1.00		2.00		2.00	
Total Change		5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	6.00	0.00	6.00	0.00
0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00

EMPLOYMENT SUMMARY

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

EMPLOYMENT SUMMARY

Pay Grade		Final 2019		Final 2020		Final 2021		Final 2022		Adopted 2023		Adopted 2024	
		Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
Department/Position													
Public Service Department													
31	Public Service Director					1.00		1.00		1.00		1.00	
31	Public Service Director / City Engineer	1.00		1.00									
28	Deputy Public Service Director / City Engineer	1.00											
29	City Engineer					1.00		1.00		1.00		1.00	
26	Assistant City Engineer	1.00		2.00		1.00		1.00		1.00		1.00	
23	Engineering Coordinator	2.00		2.00		2.00		2.00		2.00		2.00	
23	GIS Administrator	1.00		1.00		1.00		1.00		1.00		1.00	
23	Electrical Supervisor	1.00		1.00		1.00		1.00		1.00		1.00	
20	Engineering Technician	3.00	1.44	4.00	1.44	4.00	1.44	4.00	1.44	4.00	1.44	4.00	1.44
20	GIS Analyst	1.00		1.00		1.00		1.00		1.00		1.00	
20	Utility/Engineering Technician	1.00		1.00		1.00		1.00		1.00		1.00	
19	Management Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
19	Electrician/Traffic Technician	4.00		4.00		4.00		4.00		4.00		4.00	
	Intern		0.29										
Total		17.00	1.73	18.00	1.44	18.00	1.44	18.00	1.44	18.00	1.44	18.00	1.44
Change		0.00	0.00	1.00	-0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Works Division													
24	Public Works Service Manager	1.00		1.00		1.00		1.00		1.00		1.00	
23	Public Works Supervisor	3.00		3.00		3.00		3.00		3.00		3.00	
21	Fleet Maintenance Supervisor					1.00		1.00		1.00		1.00	
20	Fleet Maintenance Lead Technician					1.00		1.00		1.00		1.00	
20	Fleet Maintenance Foreman	1.00		1.00									
19	Fleet Maintenance Technician	4.00		4.00		4.00		4.00		4.00		4.00	
21	Performance Analyst	1.00		1.00		1.00		1.00		1.00		1.00	
18	Parts Coordinator	1.00		1.00									
17/19	Administrative Assistant/Process Improvement Specialist												
	Public Works Workers	20.00	1.73	20.00	1.73	20.00	1.73	20.00	1.73	20.00	1.73	20.00	1.73
Total		31.00	1.73	31.00	1.73	31.00	1.73	31.00	1.73	31.00	1.73	31.00	1.73
Change		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total		227.00	42.11	231.00	41.82	231.00	41.95	234.00	42.68	239.00	41.86	239.00	41.86
Change		3.00	-1.55	4.00	-0.29	0.00	0.13	3.00	0.73	5.00	-0.82	0.00	0.00

Note: Per Ordinance 88-2019, the Appointing Authorities are hereby given the authority:

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

EMPLOYMENT SUMMARY

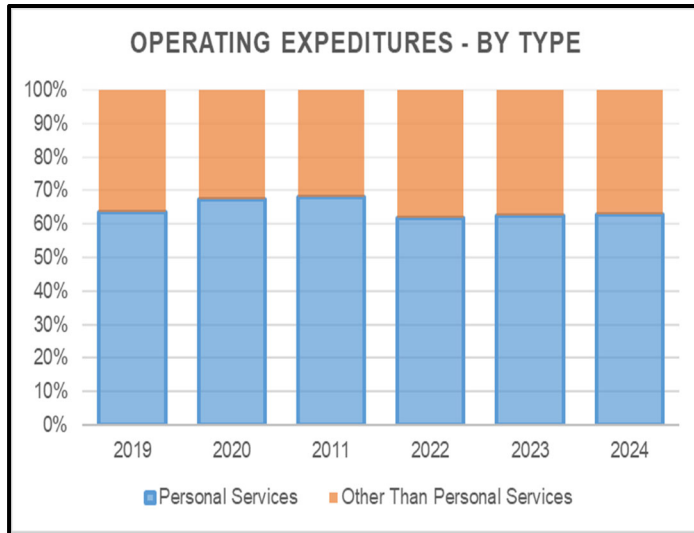
2023 Pay Grades (+5%)

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

** - The pay of each employee (including contract employees) is based on an annualized method. The regular hourly wage is determined by dividing the annual salary by 2,080 hours unless otherwise provided by ordinance or collective bargaining agreements. Thus in years where regular work hours exceed the 2080 hours, annualized amounts could exceed the amounts included in this schedule.



EMPLOYMENT SUMMARY



Personnel costs account for just over 60% of the operating budget in any given year. The City's employee base is comprised of both union-represented and non-represented staff. The City Manager, City Attorney and City Clerk are contractual employees of the City Council. The non-union employees are compensated according to a merit based classification and compensation plan. Any increase in pay is based upon the performance of the individual within the guidelines set forth in the UACO 155.02.

Just over half the City's full-time employees are represented by a labor union. The individual unions, and the employees they represent, are listed in the chart below. As noted above, the labor union agreement with the Internal Association of Firefighters (IAFF) is set to expire on December 31, 2022. The two parties are currently in labor negotiations, thus no wages increases have been included for 2023 or 2024. Additionally, the Teamsters contract is set to expire at end of 2023. No wage increases have been included for 2024. As these agreements settle, the budgets will be updated as needed through the amendment process.

Organization	Number of Employees	Employees Represented	Current Contract Expiration Date
International Association of Firefighters (IAFF)	54	Firefighters	December 31, 2022
Teamsters	20	Public Works Workers	December 31, 2023
Fraternal Order of Police (FOP)	52	Police Officers	December 31, 2024

The employee strength table for 2023 and 2024 includes 239 full-time employees and a full -time equivalency (FTE) of 41.86 for part-time/seasonal employees. This represents a net increase of 4.18 FTE's from the previously adopted budget. As the graph depicts, the number of full-time employees has grown over the past ten years. This is primarily the result of the City continuing to grow and expanding services. It is also a result of City Council initiatives related to public safety (including school resource officers in partnership with the Upper Arlington School District), improving infrastructure and park areas, and communications.

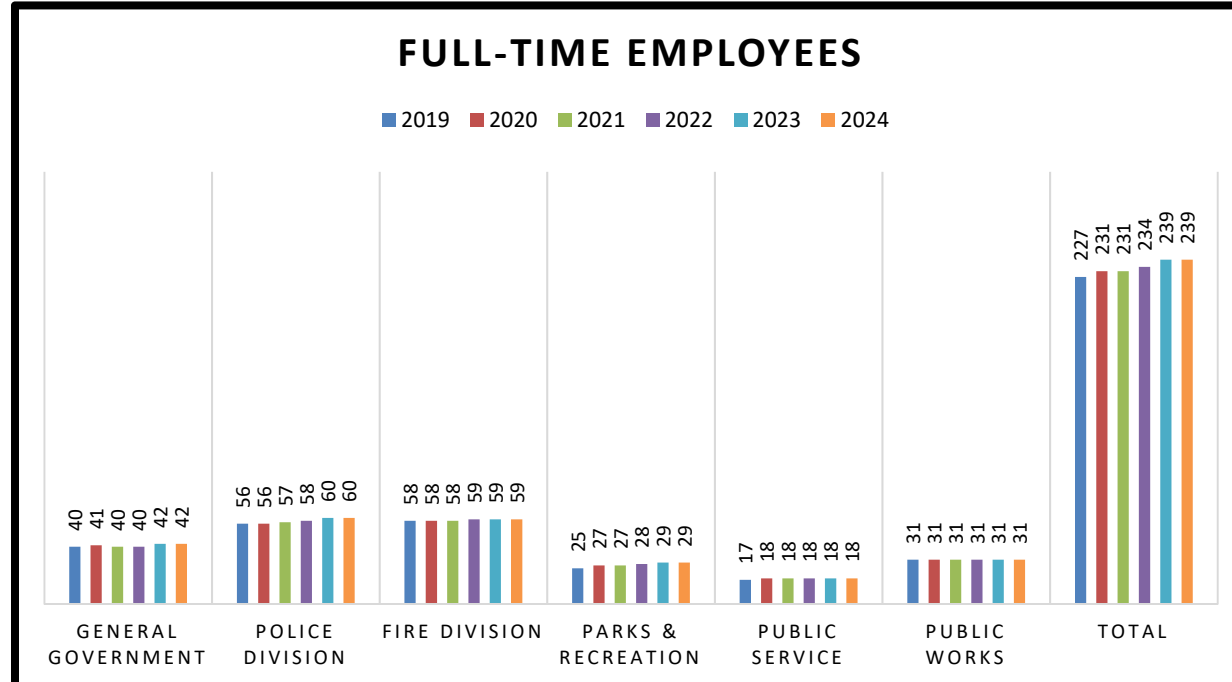
The following is a summary of the position changes for 2023 and 2024. The pay grades associated for these positons are based on a third party review.

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

EMPLOYMENT SUMMARY

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

Other minor changes are included in Employment Summary including updating the City Clerk's Office authorized FTE to actual (1 FTE to .73 FTE), updating the Deputy Clerk of Court position (Finance) from .73 FTE to .75 FTE, and a couple of changes to titles and pay grades within the City Manager, Finance, and Parks and Recreation departments.



General Government includes the following departments:

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

HVAC - Heating, Ventilation, and Air Conditioning.

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

Revised Code - See *Ohio Revised Code*.

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

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

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

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

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

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

2013 Master Plan (Excerpts Taken From Original Document)

Introduction

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

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

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

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

A. 2001 Master Plan

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

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

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

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

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

B. A Decade of Implementation

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

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

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

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

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

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

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

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

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

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

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

C. 2012 Master Plan Update Process

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

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

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

1. Implementation Strategies

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

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

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

2. Considerations of the Plan

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

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

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

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

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

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

3. Policy Foundation of the Plan

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

a. Goals

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

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

Performance Measures

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

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

b. Principles

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

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

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

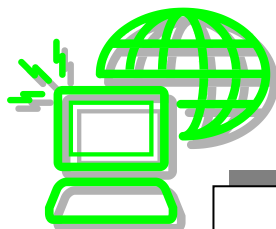
c. Implementation

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

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

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

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