

7/2/2019 | 7:00 PM

The meeting of the Citizen Financial Review Task Force was called to order at 7:02 p.m. in the Lower Level Meeting Room, located at 3600 Tremont Road by Chairperson Ann Gabriel.

MEMBERS PRESENT: Chairperson Ann Gabriel, Jamie Crane, Colin Gawel, Ukeme Awakessien Jeter, Tim Keen, Matthew Kirby, Matthew Rule, Kaz Unalan

MEMBERS ABSENT: Greg Guy

STAFF PRESENT: Assistant Deputy Clerk Sherry Dean

1. Approval of Minutes of June 27, 2019 Meeting

Mr. Keen asked that his statement on page 3 of the June 27, 2019 minutes be amended to remove the reference to spending tax dollars and replace it with “not to raise taxes or revenue.”

Ms. Crane moved, seconded by Mr. Gawel, to approve the minutes as amended of the June 27, 2019 Citizen Financial Review Task Force Meeting.

Motion carried.

2. Review Draft Report to City Council

Task Force Comments

Chair Gabriel advised she wanted to review the Final Draft Report to City Council (attached hereto and incorporated herein by reference as Exhibit A).

Mr. Gawel suggested through the CIP addressing a green initiative. He believes it is the right thing to do, and a good look for the community.

Mr. Rule said the Committee discussed given the substantial increase in procurement activity since implementation of the Capital Improvement Program, the City may want to reevaluate the procurement strategy to make sure it remains appropriate and the most cost effective. He questioned if it is appropriate to incorporate environmentally conscious practices.



Ms. Jeter said she likes the idea but wants to make sure it is in the correct place. Mr. Gawel said it fits under the title “Assess the status of capital investments made to date and the outlook/plans for the next 10-year Capital Improvement Program”

Mr. Keen said another option would be to place it at the end of the report under a header “Other Items Discussed”. Mr. Rule advised it could also be placed under the grant funding, with a statement “we note that grants should be pursued concerning environmentally sustainable practices such as water stations.” The Committee agreed.

Mr. Keen said under the “Statement of Shared Values” the last statement “We understand that our community has limited options to generate additional revenues and we should carefully weigh all appropriate and available means of raising the necessary revenue while insuring that any plan is done in a fair and equitable manner.” He advised this is one of the shared values the last Task Force put together. From his perspective, this sounds like there is a suggestion for some sort of revenue. Mr. Unalan and Mr. Gawel agreed. Mr. Keen said he would feel comfortable with rewording the statement. Mr. Rule advised when it says “raising the necessary revenue” he would suggest “when and if additional fees or taxes are needed.” Ms. Jeter said she would like to keep it broad.

Chair Gabriel questioned if the Committee was okay with “When and if additional revenues are required, we should carefully weigh all appropriate and available means of raising the necessary revenue, while ensuring that any plan is done in a fair and equitable manner.” The Committee agreed.

Mr. Rule advised on Page 15, “We recommend that the City engage an independent, objective third party to evaluate current service delivery processes and available privatization and shared options. An independent, objective review will provide an opportunity for improvement and can be focused upon a set of agreed upon procedures to control the cost of the review. Private consulting firms and government entities (e.g. the State) conduct the aforementioned reviews and should be examined as potential vendors.” He suggested clarifying the second sentence to read “An independent, objective review will provide an opportunity for improvement and can be focused upon a limited scope and a set of agreed upon procedures to control the cost of the review.”

Mr. Keen related he wanted to review Page 17/18, “On September 14, 2014, City Council passed a resolution affirming that the proceeds from the 0.5% income tax increase that was voted on for infrastructure were never intended to be used for a Community Center. The Task Force fully supports the position that the 0.5% income tax increase not be used for a Community Center. The Capital Improvement Plan has been at a heightened level since the passage of the tax increase, but there are still infrastructure challenges and we would not want to dilute the ability to fund those needs. There are other potential sources of revenue to support the facility and the increase in the gas tax may free up general tax dollars currently allocated to capital improvements while maintaining the currently planned capital expenditures.” He advised he does not like the idea that gas tax proceeds should be used to supplant existing capital spending out of the General Fund. Gas tax is needed for capital improvements. He conveyed he does not like the reference to “the gas tax may free up general tax dollars.” He recommended removal of “and the increase in



the gas tax may free up general tax dollars currently allocated to capital improvements while maintaining the currently planned capital expenditures.”

Mr. Kirby feels like the recommendation should be that the use of this money should accelerate or modify the capital improvement plan now.

Ms. Crane questioned if there is the capacity to manage additional projects. Ms. Jeter advised some of the constraint is revenue, but a big constraint is capacity. Mr. Keen said with additional funds they could address capacity. Mr. Keen related if they want to suggest the gas tax has to be considered and worked into the capital plan, he does not object to modify or accelerate.

Chair Gabriel suggested the reference to the gas tax be removed from the last paragraph under “Undertake a high level assessment of existing service levels to verify alignment with community needs and/or expectations” on the top of page 18 as follows:

“On September 14, 2014, City Council passed a resolution affirming that the proceeds from the 0.5% income tax increase that was voted on for infrastructure were never intended to be used for a Community Center. The Task Force fully supports the position that the 0.5% income tax increase not be used for a Community Center. The Capital Improvement Plan has been at a heightened level since the passage of the tax increase, but there are still infrastructure challenges and we would not want to dilute the ability to fund those needs. There are other potential sources of revenue to support the facility. ~~and the increase in the gas tax may free up general tax dollars currently allocated to capital improvements while maintaining the currently planned capital expenditures.~~” Mr. Rule advised that makes sense to him.

The Committee discussed revising Paragraph 2 on Page 14 of the report:

“The Task Force is somewhat concerned about the comments from the rating agencies concerning the level of debt the City has taken on. The City could consider financing capital improvements using cash to reduce the size of future issuances of debt or increase the time between debt issuances. The increase in the gasoline tax can also provide additional funding to support cash payment for capital improvements. We acknowledge that taking on debt may have been a conscious decision given the current low interest rates. However, Council should assess what debt level it believes is appropriate and its impact on the City bond rating on an ongoing basis.”

The Committee agreed to strike the sentence “The increase in the gasoline tax can also provide additional funding to support cash payment for capital improvements” and add a new paragraph below Paragraph 2 that read as follows:

“The recently enacted gasoline tax increase will bring additional revenues to the City. City Council should carefully consider how these revenues should be used in the City budget and Capital Improvement Plan. The increase in gasoline tax can be used to provide additional funds to support cash payments for capital improvements. Alternatively, City Council may consider utilizing the gasoline tax to support the CIP at current levels, freeing general funds for alternative uses.”



Mr. Keen suggested on Page 18 changing the title “Fee for Services” to “Program costs, Fees and Program Subsidies.” He stated the title “Fee for Services” is not sufficiently broad. The Committee agreed.

In response to Mr. Keen, Chair Gabriel advised on Page 21, the report includes “The Task Force understands that there are private property interests in the priority corridors but the City can facilitate and leverage activities in those areas.”

Mr. Keen recommended the sentence on Page 21, “When appropriate, the Task Force agrees that financial incentives should be utilized to activate the identified corridors as well as retain existing businesses.” be revised to “The Task Force recognizes that financial incentives may be necessary to activate the identified corridors as well as retain existing businesses.” The Committee agreed.

3. Motion to Approve Draft Final Report

Ms. Crane moved, seconded by Mr. Rule to approve the draft final report.

Entertain Proposal of Substantive Amendments to Draft Final Report

Amendment 1

Chair Gabriel moved, seconded by Mr. Gawel to strike the last paragraph of the Statement of Shared Values on page 5 and replace it with the following statement: “When and if additional revenues are required, we should carefully weigh all appropriate and available means of raising the necessary revenue, while ensuring that any plan is done in a fair and equitable manner.”

Amendment 2

Ms. Crane moved, seconded by Mr. Keen to strike the second sentence “The increase in the gasoline tax can also provide additional funding to support cash payment for capital improvements” from paragraph 2 on page 14 and to add a new paragraph 3 which will state: “The recently enacted state gasoline tax increase will bring additional revenues to the City. City Council should carefully consider how this additional revenue is incorporated into the City budget and CIP Plan. The increase in gasoline tax revenue could provide additional funding to support cash payment for capital improvements. Alternatively, City Council may consider utilizing the additional gas tax revenues to support the CIP at current levels, while freeing general tax dollars for alternative uses.”

Amendment 3

Mr. Rule moved, seconded by Ms. Crane to add to paragraph 3 on Page 15, “An independent, objective review will provide an opportunity for improvement and can be focused upon a limited scope and set of agreed upon procedures to control the cost of the review.”

Amendment 4



Ms. Crane moved, seconded by Mr. Unalan to strike “and the increase in the gas tax may free up general tax dollars currently allocated to capital improvements while maintaining the currently planned capital expenditures” at the top of page 18, from “On September 14, 2014, City Council passed a resolution affirming that the proceeds from the 0.5% income tax increase that was voted on for infrastructure were never intended to be used for a Community Center. The Task Force fully supports the position that the 0.5% income tax increase not be used for a Community Center. The Capital Improvement Plan has been at a heightened level since the passage of the tax increase, but there are still infrastructure challenges and we would not want to dilute the ability to fund those needs. There are other potential sources of revenue to support the facility and the increase in the gas tax may free up general tax dollars currently allocated to capital improvements while maintaining the currently planned capital expenditures.”

Amendment 5

Mr. Keen moved, seconded by Mr. Unalan to change the header “Fees for Services” on page 18 to “Program Costs, Fees and Program Subsidies.”

Amendment 6

Mr. Gawel moved, seconded Mr. Rule to add a new sentence to the end of the second paragraph on page 18 as follows: “We note that grants should be pursued concerning environmentally sustainable practices, such as water stations to curb the use of plastic water bottles.”

Amendment 7

Mr. Keen moved, seconded by Chair Gabriel to strike “When appropriate, the Task Force agrees that financial incentives should be utilized to activate the identified corridors as well as retain existing businesses” from the last paragraph on page 21 and insert “The Task Force recognizes that financial incentives may be necessary to activate the identified corridors as well as retain existing businesses.”

Public Comment on Draft Final Report and on Any Proposed Amendments

In response to Chair Gabriel’s invitation to speak, there were no comments from the public.

Motion to Approve Each Proposed Amendment Individually

Mr. Keen moved, seconded by Ms. Crane to waive the reading of each amendment, and vote on amendments 1-7.

VOTING AYE: Crane, Gabriel, Gawel, Jeter, Keen, Kirby, Rule, Unalan

VOTING NAY: None

ABSENT: Guy



Motion carried.

Vote on Each Amendment

Amendment 1

Chair Gabriel called for a vote on the motion to strike the last paragraph of the Statement of Shared Values on page 5 and replace it with the following statement: “When and if additional revenues are required, we should carefully weigh all appropriate and available means of raising the necessary revenue, while ensuring that any plan is done in a fair and equitable manner.”

VOTING AYE: Crane, Gabriel, Gawel, Jeter, Keen, Kirby, Rule, Unalan

VOTING NAY: None

ABSENT: Guy

Motion carried.

Amendment 2

Chair Gabriel called for a vote on the motion to strike the second sentence “The increase in the gasoline tax can also provide additional funding to support cash payment for capital improvements” from paragraph 2 on page 14 and to add a new paragraph 3 which will state: “The recently enacted state gasoline tax increase will bring additional revenues to the City. City Council should carefully consider how this additional revenue is incorporated into the City budget and CIP Plan. The increase in gasoline tax revenue could provide additional funding to support cash payment for capital improvements. Alternatively, City Council may consider utilizing the additional gas tax revenues to support the CIP at current levels, while freeing general tax dollars for alternative uses.”

VOTING AYE: Crane, Gabriel, Gawel, Jeter, Keen, Kirby, Rule, Unalan

VOTING NAY: None

ABSENT: Guy

Motion carried.

Amendment 3

Chair Gabriel called for a vote on the motion to add to paragraph 3 on Page 15, “An independent, objective review will provide an opportunity for improvement and can be focused upon a limited scope and set of agreed upon procedures to control the cost of the review.”

VOTING AYE: Crane, Gabriel, Gawel, Jeter, Keen, Kirby, Rule, Unalan



VOTING NAY: None

ABSENT: Guy

Motion carried.

Amendment 4

Chair Gabriel called for a vote on the motion to strike “and the increase in the gas tax may free up general tax dollars currently allocated to capital improvements while maintaining the currently planned capital expenditures” at the top of page 18, from “On September 14, 2014, City Council passed a resolution affirming that the proceeds from the 0.5% income tax increase that was voted on for infrastructure were never intended to be used for a Community Center. The Task Force fully supports the position that the 0.5% income tax increase not be used for a Community Center. The Capital Improvement Plan has been at a heightened level since the passage of the tax increase, but there are still infrastructure challenges and we would not want to dilute the ability to fund those needs. There are other potential sources of revenue to support the facility and the increase in the gas tax may free up general tax dollars currently allocated to capital improvements while maintaining the currently planned capital expenditures.”

VOTING AYE: Crane, Gabriel, Gawel, Jeter, Keen, Kirby, Rule, Unalan

VOTING NAY: None

ABSENT: Guy

Motion carried.

Amendment 5

Chair Gabriel called for a vote on the motion to change the header “Fees for Services” on page 18 to “Program Costs, Fees and Program Subsidies.”

VOTING AYE: Crane, Gabriel, Gawel, Jeter, Keen, Kirby, Rule, Unalan

VOTING NAY: None

ABSENT: Guy

Motion carried.

Amendment 6

Chair Gabriel called for a vote on the motion to add a new sentence to the end of the second paragraph on page 18 as follows: “We note that grants should be pursued concerning environmentally sustainable practices, such as water stations to curb the use of plastic water bottles.”



VOTING AYE: Crane, Gabriel, Gawel, Jeter, Keen, Kirby, Rule, Unalan

VOTING NAY: None

ABSENT: Guy

Motion carried.

Amendment 7

Chair Gabriel called for a vote on the motion to strike “When appropriate, the Task Force agrees that financial incentives should be utilized to activate the identified corridors as well as retain existing businesses” from the last paragraph on page 21 and insert “The Task Force recognizes that financial incentives may be necessary to activate the identified corridors as well as retain existing businesses.”

VOTING AYE: Crane, Gabriel, Gawel, Jeter, Keen, Kirby, Rule, Unalan

VOTING NAY: None

ABSENT: Guy

Motion carried.

Vote to Approve and Submit Draft Final Report, as Amended, to City Council

Chair Gabriel called for a vote on the motion to approve the amended draft final report.

Motion carried.

4. Motion to Authorize the Chair to make any edits to the Draft Report that are not substantially inconsistent with the Task Force recommendations and issue the final report to City Council

Ms. Crane moved, seconded by Mr. Unalan to Authorize the Chair to make any edits to the Draft Report that are not substantially inconsistent with the Task Force recommendations and issue the final report to City Council.

Motion carried.

5. Motion to Authorize Chair to Approve Final Minutes

Ms. Crane moved, seconded by Mr. Gawel to Authorize the Chair to Approve Final Minutes.

Motion Carried.

6. Presentation to City Council July 8, 7:30 PM




Chair Gabriel advised she will present the Final Report to City Council on July 8 at 7:30 p.m. She stated all Task Force Members are invited to attend the meeting.

* * *

There being no further business before the Citizen Financial Review Task Force, the meeting was adjourned at 8:36 p.m.



Chairperson

ATTEST: 

City Clerk



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CITY OF UPPER ARLINGTON

2019 CITIZEN FINANCIAL REVIEW TASK FORCE

REPORT TO CITY COUNCIL

JULY 2019

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INTRODUCTION

The Task Force met for the first time on April 4, 2019 and completed its work by presenting this report to City Council on July 8, 2019.

On March 4, 2019 Upper Arlington City Council appointed nine residents of the City to serve on a Citizen Financial Review Task Force to study the City's response to the report of the 2014 Citizen Financial Review Task Force (2014 Task Force) as well as issues related to the City's financial status and operations.

The members of the Task Force were:

Jamie Crane	Ann Gabriel (Chair)
Colin Gawel	Greg Guy
Ukeme Awakessien Jeter	Tim Keen
Matthew Kirby	Matthew Rule
Kaz Unalan	

Substantial support was provided by City staff including:

- Dan Ralley, Acting City Manager
- Brent Lewis, Finance Director
- Ashley Ellrod, City Clerk
- Jackie Thiel, Public Services Director and City Engineer
- Debbie McLaughlin, Parks & Recreation Director
- Joseph Henderson, Economic Development Director
- Chad Gibson, Acting Community Development Director
- Steven Farmer, Police Chief
- Lyn Nofziger, Fire Chief
- Emma Speight, Communications Director
- Jon Lindow, Assistant Finance Director

CHARGE TO THE TASK FORCE

On March 4, 2019, Upper Arlington City Council adopted Resolution No. 2-2019, which contained the following charges to the Citizen Financial Review Task Force:

1. Review the report of the 2014 Task Force
2. Determine the extent to which recommendations have been implemented; evaluate whether desired outcomes were achieved for each implemented recommendation, or if not, determine if each recommendation is still valid at this time
3. Undertake a high-level review of the City's current financial status and overall outlook
4. Explore further privatization and/or collaboration opportunities
5. Undertake a high level assessment of existing service levels to verify alignment with community needs and/or expectations
6. Assess the status of capital investments made to date and the outlook/plans for the next 10-year Capital Improvement Program
7. Examine and recommend specific program areas where a fuller review may be necessary
8. Report findings and make recommendations for City Council to consider

EXECUTIVE SUMMARY

Based on a study of financial information, interviews with many City officials, a review of the capital improvement program, the results of surveys and studies relating to City services, the Kingdale West/River Ridge neighborhood, and Parks & Recreation, and extensive discussion at multiple public meetings of the Task Force, the Upper Arlington Citizen Financial Review Task Force reached consensus on the following conclusions:

- Most of the recommendations of the 2014 Task Force have been implemented and the desired outcomes have been achieved. Those not implemented are still valid at this time.
- Fund balances are very strong and the city is in stable financial shape. There are sufficient revenues to support the operations of the City and a robust capital plan to address the extensive capital needs.
- We commend the City on its exemplary privatization and collaboration initiatives implemented to date. In general, back office functions where employees do not work face to face with the public are prime candidates for privatization and/or shared services. In general, areas commonly considered for privatization or shared services include Information Technology (IT), Human Resources compliance functions, and Fleet Maintenance.
- For the most part, citizens are happy with service levels and the City has been responsive to areas of concern identified in the 2017 Community Survey. Areas of service level not being met relate primarily to Parks & Recreation.
- We are impressed with the Capital Improvement Program processes in place. It allows Council to make thoughtful and deliberate choices about allocation of City resources to fund our capital needs.
- Identified areas where a fuller review may be necessary include fees for services and programs, a capital equipment planning and budgeting process, and economic development activities.

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STATEMENT OF SHARED VALUES

In order to create a framework for evaluating the elements of the Charges and possible recommendations to City Council, the Task Force unanimously agreed upon the following statements of shared values:

- We believe that Upper Arlington offers a superior quality of life to its citizens of all ages by emphasizing public safety, innovative public services and high quality amenities. We intend to continue and build upon that tradition for the benefit of future generations.
- We want to live in a community that carefully maintains and reinvests in its existing assets— such as streets, parks and other municipal facilities—and that embraces opportunities for new investment to provide inviting public gathering spaces in support of a safe, healthy and connected community.
- We recognize that in order to maintain the high quality of City services our community has come to expect, we need to ensure that our City is well managed and uses its available resources prudently, efficiently and effectively.
- We understand that our community has limited options to generate additional revenues and we should carefully weigh all appropriate and available means of raising the necessary revenue while insuring that any plan is done in a fair and equitable manner.

METHODOLOGY

Given the high level reviews requested in City Council's Charge to the Task Force and the time frame to complete the work, the members of the Task Force worked as a Committee of the Whole and addressed all of the charges as a group.

The Task Force met regularly at 8:15 am each Thursday in the Municipal Building. In addition, two Wednesday evening meetings were held in the Municipal Building to provide an opportunity for citizens not able to attend the Thursday morning meetings to provide input to the Task Force. All meetings were conducted in sessions that were open to the public. Minutes were kept of each meeting and any information requested by one member of the Task Force was distributed to all members of the Task Force, so as to ensure that all members remained fully informed.

At the organizational meeting, City staff presented each of the Task Force members with a notebook containing detailed information about the City's financial situation. Among other materials, the notebooks contained copies of the City's most recent Comprehensive Annual Financial Report (CAFR), the City's most recent Popular Annual Financial Report (PAFR), financial policies, the most recent rating reports from Moody's Investors Service and S&P Global Ratings, the City's 10-Year Capital Improvement Program (CIP), the 2017 Community Survey, a summary of comparative fiscal indicators benchmarking Upper Arlington against demographically similar communities and a summary of Upper Arlington demographics, financial history, trends and expenditures with comparative data for Central Ohio communities. The Finance Director, Communications Director and the Acting City Manager led the Task Force through a review and explanation of the materials and answered questions raised by members of the Task Force. In addition to the written materials provided by City officials, members of the Task Force requested and were provided with copies of the 2019-2020 Adopted Budget Book, the Parks & Recreation Comprehensive Plan and the River Ridge/Kingsdale West Study.

The second and third meetings of the Task Force were focused on understanding governmental accounting. The Finance Director led the Task Force through the basics of fund accounting, the various basis of accounting used by the City, revenue sources and uses, and restrictions on use of funds by source type. Task Force members were extremely interested in understanding the intricacies of city finances and asked probing questions to gain a better understanding.

The Task Force met with Directors/Chiefs from City departments including Public Services and City Engineer, Parks & Recreation, Economic Development, Community Development, Police, Fire, and Finance. These are all of the first line Directors/Chiefs who organizationally report to the City Manager. We asked each Director/Chief to prepare a brief introduction to his/her department; who they are and what they do. We then followed up with questions from the Task Force. While all conversations with City officials were conducted in a cordial manner, members of the Task Force did not hesitate to ask tough questions to gain a better understanding of the City's operations. Given the wealth of experience brought to the table by various members of the Task Force, the conversations were often quite specific with respect to City practices and procedures, with many productive exchanges of ideas about the pros and cons of various actions that could be taken to increase operating efficiency.

As the Task Force reviewed materials and met with Directors/Chiefs, members of the Task Force submitted requests for additional information and clarification. Staff would promptly provide responses, usually by the next meeting.

Information gathering was completed on May 23 and [Task Force](#) deliberations [to inform the production of the final report to Council](#) began May 30. The Task Force was very methodical in its review to be fully responsive to each of the charges. We have proceeded step by step through the charges and thoroughly discussed each charge separately including each recommendation of the 2014 Task Force.

OBSERVATIONS AND RECOMMENDATIONS REGARDING THE CHARGES FROM CITY COUNCIL

Determine the extent to which recommendations **of the 2014 Task Force** have been implemented; evaluate whether desired outcomes were achieved for each implemented recommendation, or if not, **determine if each recommendation is still valid at this time**

1. *Because further cuts would likely have a strong, negative impact on the quality of life in Upper Arlington, the Task Force is not able to recommend additional major cuts in staffing or programs as described in the cost-reduction exercise undertaken by the City Manager in response to the Task Force's request.*

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This recommendation has been implemented and the desired outcome has been achieved.

2. *Given the work already undertaken by City leaders to reduce operating expenditures, plus the potential for additional cost savings that might be achieved through continued efforts moving forward, the Task Force believes that no additional tax revenues (beyond those needed to fund the CIP) should be pursued at this time to pay for the general operating expenses of the City. City Council should re-examine the need for replacement of expiring levy income and additional operating revenues at the time of a follow-up review of results, as described below in Paragraph 15. This recommendation has been implemented and the desired outcome has been achieved.*

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This recommendation has been implemented and the desired outcome has been achieved.

3. *The City Administration must continue its exemplary efforts to explore options for meeting service delivery needs in a more cost effective manner. Based on actions taken in recent years and work currently in progress, such as the exploration of partnership opportunities with the UA Schools and efforts to consolidate 9-1-1 dispatching services with other jurisdictions, the Task Force is confident that the City Administration is fully committed to the ongoing review of City operations with the goal of identifying ways to improve efficiency and cost-effectiveness. Although it was not possible, within the framework of the Task Force's charge and the time available, to undertake a detailed study of options for further privatization of public services, expanding shared service partnerships with other jurisdictions, or fundamentally reengineering how specific services are delivered (for example, merging safety forces), it is clear to the Task Force that continued focus in this area can produce additional savings.*

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While this recommendation has been implemented and the desired outcome has been met, the Task Force recommends that these efforts continue and be part of standard operating procedures when procurement and/or delivery of city services are considered.

4. *In particular, the Task Force encourages the City to consider options such as:*
- a. *Partnering with other regional police and fire protection agencies to consolidate dispatching operations.*
 - b. *Exploring further opportunities for the Fire Division to contract for emergency services with local townships and municipalities.*
 - c. *Raising the employee share of the cost of health insurance and other benefits to levels more closely aligned with private sector employers.*
 - d. *Carefully examining whether there are opportunities for further cost savings that could be achieved by contracting for legal services needed by the City. The review should examine the potential costs of obtaining legal services primarily by a staff of City employees, by contracting with one or more private law firms, or by a combination of both methods.*

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Options a. and b. have been implemented and desired outcomes ~~have been achieved~~. Option C recommends raising the employee share of the cost of health insurance and other benefits to levels more closely aligned with private sector employers. This recommendation has not been implemented. However, steps have been taken to control and/or reduce the cost of health care incurred by the City. Employee contributions are comparable to those of other public entities. Health care and other benefit plan costs should continue to be closely monitored as they represent a significant expense to the City. Option D recommends consideration of contracting for legal services. It is our understanding that ~~a feasibility study~~ is currently in process ~~to assess this~~.

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5. *In order to restore and rebuild the City's deteriorated infrastructure, the City should proceed to implement and fund the 10-year CIP. Should the ballot issue (discussed below) be approved by the voters in November, we urge City Council to proceed with the identified projects without delay. Projects that will be enjoyed by all residents should be assigned a high priority for scheduling. Projects that will benefit fewer residents (such as neighborhood street reconstruction) should be assigned normal priority for scheduling.*

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This recommendation has been implemented and the desired outcome has been achieved.

- 6. The City should manage its capital improvement program in such a way as not to “fall behind” in the future, allocating sufficient funding to maintain the infrastructure at an appropriate level of repair in line with best practices for municipalities comparable to Upper Arlington.*

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This recommendation has been implemented and the desired outcome has been achieved.

- 7. Fees charged for programs for which the City has limited capacity or space or that are directed at a limited subgroup of residents should fully fund the costs associated with those programs. Where practical, these fees should cover both direct and indirect costs. Examples include recreation programs, development services, court services, and emergency medical transportation. The Task Force recognizes that City Council may determine that some programs and activities contribute to the City’s quality of life and fulfill community needs and objectives, overriding the goal of full cost recovery. In those cases, City Council’s specific intent to subsidize those programs and services should be clearly stated. Fairness to all residents should be a major factor in consideration of any subsidy of publicly provided programs and services.*
- 8. Utility charges should be set at a level sufficient to cover both operating and capital improvement costs associated with those utilities. Examples include water, sewer, and stormwater, refuse collection and swimming pools. With respect to swimming pools, City Council is encouraged to consider a fee structure that would cover operating costs and begin to accumulate a fund balance that would help defray future costs of major replacements and repairs.*

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These recommendations have not been implemented but do remain valid at this time. The Task Force will address fees in the “Areas where a fuller review may be necessary” section of this report.

- 9. The City should make every practical effort to collect all income taxes currently due, including revenue from taxpayers difficult for the City to identify. Steps should be taken to evaluate and close any gap that may be found in collections.*

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While this recommendation has been implemented and the desired outcome achieved, the Task Force recommends that these efforts continue and be part of standard operating procedures.

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10. *The City should be open to new avenues of revenue to support City operations.*

Examples of such revenues include the siting of cellular towers within City parks and joint sponsorships of programs from private sources. These sources, while small, can contribute to the City's overall revenue generating capability.

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Similar to Recommendation 3, while this recommendation has been implemented and the desired outcome has been met, the Task Force recommends that these efforts continue and be part of standard operating procedures.

11. *City Council should consider placing before the voters in November 2014 the question of increasing the municipal income tax to 2.5%. Such an increase would generate approximately \$3.5 million per year, which would be sufficient to support the proposed 10-year CIP and provide a small increase in funds available for general operations. It would also bring Upper Arlington into alignment with Columbus and other suburbs within the region. The Task Force considered the effect of such an increase on future commercial development in Upper Arlington, but concluded that the increase is unlikely to adversely affect future development in the City because the 2.5% rate is already being charged in many competing communities and the maintenance of the infrastructure is crucial to continued economic development.*

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This recommendation has been implemented and the desired outcome achieved.

12. *City Council should adopt a new policy, similar to the existing policy allocating 13.3% of income tax revenues to capital improvements, making it clear that the revenues raised by the increased income tax will be used primarily to pay for capital improvements, including full implementation of the 10-year CIP. The policy could be based on a percentage of total income tax collections (e.g. 20%), or a fixed dollar amount (e.g. \$5,000,000 per year), or another formula that will assure adequate funding of capital improvements and restrict the usage of such revenue to fund general operations except in extraordinary circumstances.*

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This recommendation has been implemented and the desired outcome achieved.

13. *The Task Force is not recommending a reduction in the credit for taxes paid to other municipalities, which would dramatically increase the number of Upper Arlington residents required to pay tax to multiple cities. The complexity of this approach, the impact on taxpayers who are already paying tax to other communities at the 2.5% level, and the administrative costs associated with implementing and enforcing such a tax cause this method of raising additional revenue to compare unfavorably with the alternative of increasing the rate.*

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This recommendation has been implemented and the desired outcome achieved.

14. *The City currently collects approximately one-half mill of property tax to pay for bonds issued to fund capital improvements. Part of this bond levy will end in 2017 and the balance in 2020. Assuming no significant change in the financial condition of the City at that time, we recommend that the City consider putting before the voters a property tax for capital needs (either a bond issue or a long-term levy) to replace the current levies that will then be expiring.*

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This recommendation has not been implemented and Council has asked for the Task Force's input on this issue.

The Task Force notes that the citizens of Upper Arlington have recently provided support to the Schools with the approved property tax increase and the City with the 0.5% increase in the income tax. The consensus of the Task Force is that, before a levy is placed on the ballot, use of the proceeds from the levy should be thoroughly discussed and debated by Council and tied to a very specific purpose. The basis for the decision that the specific purpose is needed by the City should be thoroughly communicated to the citizens of Upper Arlington.

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15. *Assuming a successful effort to increase the municipal income tax, a fresh review of the City's financial position should be done in three years to determine the effectiveness of actions taken and initiate new actions as necessary.*

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While it has been five years since the report of the 2014 Task Force, ~~this~~ Task Force is the implementation of that recommendation. We recommend that a new Citizen Financial Review Task Force be convened every five years to take a fresh view of the City's financial position and recommend areas for additional study.

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Undertake a high-level review of the City's current financial status and overall outlook

Fund balances are very strong and the city is in ~~stable~~ financial shape. With the increase in the income tax, there was a significant burst of growth in income tax receipts as expected. Growth of income tax receipts has been sustained by a strong general economy as well as economic activity from City projects. We note and commend that the City has continued to monitor expenses despite the significant rise in revenue. In particular, staffing levels are being increased only after due consideration. There are sufficient revenues to support the operations of the City and a robust capital plan to address the extensive capital needs. The Task Force is impressed with the City's tracking and understanding of the City's revenues and expenses and the budgetary process and by its understanding and grasp of where the City is benchmarked with other communities.

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The Task Force also recognizes that financial challenges remain. The extent of the capital needs and the fact that the current economic expansion is the longest in history needs to be taken into account. Continued vigilance is needed on how tax dollars are spent. The income tax is the largest revenue source for the City representing approximately 48% of the overall revenue estimates and 55% of General Fund revenue estimates. Withholdings from employers operating within the City account for 59% of the income tax revenues. Given the significant reliance on the income tax, we recommend that the City conduct a stress test to determine the impact of potential significant decreases in revenues, through economic downturn or employers leaving the City, on required spending for City operations and services, and the resulting impact on fund balances.

In conjunction with the stress test, we also recommend that the City undergo a formal evaluation of the appropriate level of fund reserves. A formal review will provide transparency so the citizens of Upper Arlington understand the rational supporting the reserve level. The

current policy is to hold 30% of the general fund expenses in reserve. However, at the current time, the fund balance is at 46% and it is projected to be at 46% for the next five years. Once an appropriate reserve level has been established, the City should determine the disposition of amounts above the target. The disposition should be for one time uses and should not be used for ongoing expenses. We also suggest that the City consider a range target for the fund balance around a point instead of a fixed reserve. That will give the City flexibility to lower the reserve in anticipation of stronger economic times and increase the reserve in anticipation of weaker economic times.

The Task Force is somewhat concerned about the comments from the rating agencies concerning the level of debt the City has taken on. The City could consider financing capital improvements using cash to reduce the size of future issuances of debt or increase the time between debt issuances. The increase in the gasoline tax can also provide additional funding to support cash payment for capital improvements. We acknowledge that taking on debt may have been a conscious decision given the current low interest rates. However, Council should assess what debt level it believes is appropriate and its impact on the City bond rating on an ongoing basis.

Based on a recent change in state law, the City has an option to add an additional \$5.00 to the cost of a license plate. The proceeds from the fee can only be used for thoroughfares and not residential areas. It is anticipated that the fee could generate between \$300,000 and \$400,000 which could also be used to provide additional cash for certain capital improvements. However, since this fee can be imposed at any time, before the fee is implemented, Council should have an extensive discussion on how the revenue from the fee would be used within the current Capital Improvement Program and whether the additional revenues are needed.

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Explore further privatization and/or collaboration opportunities

We commend the City on its exemplary privatization and collaboration initiatives including the privatization of solid waste services, the consolidation of 911 dispatching and call services, the partnership among the City, Schools and Library to install the fiber optic network and the shared cost with the Schools to include a School Resource Officer at the High School, one officer at each middle school and one officer for the elementary schools. While not implemented, we acknowledge the effort to explore privatization of pool operations and to develop a Joint Economic Development Zone with Clinton Township. Despite the efforts of the City, the

partnership with Clinton Township to provide Fire and EMS services was terminated by Clinton Township and the Village of Marble Cliff chose to continue its shared service agreement with Grandview. We understand that retaining outside counsel for legal services, sharing records management systems software for police departments with local municipalities, and sharing security system back-end for video monitoring and door access with the Schools is currently under consideration.

In general, back office functions where employees do not work face to face with the public are prime candidates for privatization and/or shared services. Several ideas were discussed. In general, areas commonly considered for privatization or shared services include Information Technology (IT), Human Resources compliance functions, and Fleet Maintenance. Given the rapidly changing IT environment, third party providers with resources dedicated to monitoring those changes might be a better solution from a cost and quality perspective.

We recommend that the City engage an independent, objective third party to evaluate current service delivery processes and available privatization and shared options. An independent, objective review will provide an opportunity for improvement and can be focused upon a set of agreed upon procedures to control the cost of the review. Private consulting firms and government entities (e.g. the State) conduct the aforementioned reviews and should be examined as potential vendors.

The City must constantly monitor service delivery and prioritize what is most important. The Task Force strongly encourages the City to continue its efforts to explore options for meeting service delivery needs in the most cost effective manner.

Undertake a high level assessment of existing service levels to verify alignment with community needs and/or expectations

The basis of our assessment of existing service levels is the 2017 Community Survey and our meetings with Department Heads and Chiefs. The results of the 2017 Community Survey indicate that, for the most part, citizens are happy with service levels. We also note that the City has been responsive to the survey and has worked to address areas where there were concerns such as the implementation of the Solid Waste Program in 2018.

While we commend the City for consistently seeking input from the citizens of Upper Arlington, we note that similar input has not been sought from the business community. Given the importance of retaining the current employer base, it would be beneficial to understand the service expectations of businesses as well as how well those expectations are being met. We encourage the City to survey the business community with an instrument similar to the Community Survey with appropriate modifications.

During our discussions, the question was raised as to whether, in addition to surveying the entire community every three to four years, studies of specific neighborhood similar to the Kingsdale West/River Ridge study is warranted. The River Ridge/Kingsdale West [study](#) was conducted because certain conditions and trends had caused some to question if and how the neighborhood should evolve over time. The report states, “The City conducted the study because they were interested in working with the community to celebrate the neighborhood’s strengths, consider existing or potential issues, and promote good stewardship of the area.” We understand that the Kingsdale West/River Ridge study was intended to be the first of neighborhood specific studies. We suggest the City evaluate whether similar conditions and trends exist in other neighborhoods on a rotating basis and assess where replicating the Kingsdale West/River Ridge study may be appropriate.

Areas of service level not being met as identified in the 2017 Community Survey relate primarily to Parks & Recreation. [The Task Force had several discussions regarding Parks & Recreation assets, assessing availability of those assets, and the public’s understanding of how to access those assets.](#) An online, real time, field and court scheduling system that is readily accessible to the public is strongly recommended. Such a system would provide better communication and understanding of what options are available. A third party vendor may be the most effective way to timely and effectively implement such a system. We understand the Parks & Recreation Department is exploring such software called Teamup. While we acknowledge that there will be a learning period for citizens to become familiar with the software, such a system could not only facilitate scheduling for the public but also allow the Parks & Recreation Department to take fields offline for rest by marking them unavailable. This system could be enhanced by including a process for identifying and scheduling meeting space within the City.

An intergenerational indoor recreation facility was identified as a major need in the 2017 Community Survey. In addition, the Task Force observes that the existing Senior Center is not a

competitive amenity and, in its current tired physical condition, is not reflective of the high standards of our community. We understand that the City will be conducting a feasibility study to assess a Community Center which would address both the need for an intergenerational indoor recreation facility as well as the need to update/replace the Senior Center. In the interim, we suggest the City, Schools and Library work together to better utilize existing space within the City. While we understand that the City, Schools and Library are separate government entities, we suggest that further cooperation in sharing space would be beneficial to the citizens of Upper Arlington. In particular, there is great need for indoor space during winter months, especially gym space, for youth activities. Some leagues and teams are going outside the City to rent space for these activities. Rental of indoor space could become a revenue stream or at least cover incremental operating costs.

We offer our thoughts on issues to be considered in the Community Center feasibility study, especially those related to finances and the local competitive landscape. The feasibility study for a Community Center will need to be very specific as to financial impacts. The Task Force recommends that the feasibility study address the full costs, both operating and capital, over the whole life cycle of the project. Consideration must also be given to how the presence of a Community Center affects other needs of the city, including but not limited to, police, fire, and infrastructure. The feasibility study should also include any anticipated offsets from shutting down the existing Senior Center and incorporating its program offerings into a new intergenerational Community Center.

The Task Force recommends conducting an analysis of the competitive landscape of community offerings among comparable communities as a Community Center is an amenity that seems to be an expectation when people and/or businesses consider where they would like to reside. The competitive analysis should also address the respective facility size, facility staffing and funding structure utilized by other local communities. We also recommend the feasibility study explore public/private partnerships and privatization of services such as professional management by an outside firm.

On September 14, 2014, City Council passed a resolution affirming that the proceeds from the 0.5% income tax increase that was voted on for infrastructure were never intended to be used for a Community Center. The Task Force fully supports the position that the 0.5% income tax increase not be used for a Community Center. The Capital Improvement Plan has been at a heightened level since the passage of the tax increase, but there are still infrastructure challenges and we would not want to dilute the ability to fund those needs. There are other

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potential sources of revenue to support the facility and the increase in the gas tax may free up general tax dollars currently allocated to capital improvements while maintaining the currently planned capital expenditures.

Assess the status of capital investments made to date and the outlook/plans for the next 10-year Capital Improvement Program

We are impressed with the Capital Improvement Program processes in place. It allows Council to make thoughtful and deliberate choices about allocation of City resources to fund our capital needs. We are also impressed with how diligent the plan is, that it is being updated annually, and appreciate the transparency of the process. Given the substantial increase in procurement activity since implementation of the Capital Improvement Program, the City may want to reevaluate the procurement strategy to make sure it remains appropriate and the most cost effective.

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We recognize the City is aggressively seeking outside grant funding and we encourage this process to continue. In particular, we encourage the City to review its grant management process to ensure it is able to capture all available grants.

While the Task Force is impressed with the Capital Improvement Program to date and plans for the next 10 years, we recognize there may be a need for significant changes in the plan going forward. We suggest it may be helpful to have a “what if” strategy relating to capital improvements in case of unforeseen capital improvement needs and in anticipation of economic development projects.

Examine and recommend specific program areas where a fuller review may be necessary

Over the course of the meetings and information gathering activities of the Task Force, a variety of topics came to light. We offer our observations and recommendations in no particular order.

Fees for Services

As previously noted, Recommendations 7 and 8 of the 2014 Task Force state that fees for services should be set at a level sufficient to cover both operating and capital improvement costs associated with those services. It is our understanding that Council has determined that such a fee structure is not practical or attainable. The Task Force recommends that the City identify all the direct, indirect (as is practical), operating and capital costs for each program or service, and assess what level of fees would be necessary to cover those costs. Council can then make a decision as to the appropriate level of the fee to charge and specifically identify the amount of service cost the City wants to subsidize with general tax dollars. In this regard, Council could consider a study/review to determine if the process it follows to identify fees to impose and the level of subsidy each program or service receives is comparable to like cities. While the Parks & Recreation Comprehensive Plan includes cost recovery targets for certain of its programs, comparison to our peer cities would be informative. The consideration and decisions regarding subsidies of City programs and services should be a formal part of budget process and communicated to the public.

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Complete Capital Equipment Planning and Budgeting Review

At the present time, each Department within the City is responsible for its own capital equipment. This includes maintaining the inventory of the equipment, estimating useful lives and anticipating replacements, and when appropriate, arranging for maintenance with the Public Service Department. While the City does maintain a capital equipment system primarily for financial reporting purposes, the City cannot easily assess the funds required for new or replacement capital equipment in any given year. A multi-year planning and budgeting process for capital equipment, that mirrors the Capital Improvement Program may be helpful in determining anticipated cash needs for capital equipment by year. Also, without a consolidated picture of capital equipment from an operations perspective, it may be difficult for the City to determine if the overall capital equipment plan is cost effective or identify opportunities where cross department use of capital assets may be appropriate.

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We recommend the City consider an independent, objective third party review to evaluate the capital equipment needs of the City, determine the appropriate useful lives of those assets and consider the best plan for maintaining those assets. The assessment could also include guidance on indicators of when capital equipment levels need to be increased or decreased given service demands.

Economic Development

The Task Force is very pleased with the many exciting things going on in the City regarding economic development and acknowledges that this is being accomplished with only one dedicated Economic Development Professional. We also acknowledged there may have been thought given to areas we recommend for further consideration but they have not yet been formalized or communicated. We understand there are economic development activities that are “behind the scenes” for competitive purposes. We offer our observations in an effort to further the initiatives already in place.

The Task Forces observes that current development activities may be overly reactive and/or project specific. The Task Force believes there is a need for the City to develop a broad, holistic vision for economic development and income tax revenue growth. Although commercial property is limited in the City, we observed that many adjacent communities have creatively and successfully overcome similar limitations utilizing visionary public/private partnerships.

Once the vision is developed, specific targets/benchmarks should be established and the vision should be pursued with intentionality. The Task Force recognizes that creation of this economic vision will require an initial investment of time and capital and may require third party consultants and/or external planners to bring fresh thinking to the process. Given that 48% of City revenue comes from the income tax base, it is key the City is focused on utilizing the highest level talent (both internally and externally) to grow this base.

Specific priority geographic corridors should be identified and pursued. The Task Force identified Lane Avenue, Kingsdale/5 Points, and Arlington Blvd/Henderson Rd as the priority corridor. The development community looks to local jurisdictions to signal that they want to encourage development and the public and the business community need to understand the City’s specific vision for each corridor. There is an opportunity to clearly message the City would be willing to work with the development community. A substantial portion of the commercial space in the City is in the Arlington Blvd corridor so it is especially vital to set a vision and expectations for this area. In addition, there needs to be consistent branding and identification of this area.

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Plans for these corridors could begin with a review of economic expansion opportunities in a three, five and seven year time frames with targeted benchmarks for growth. The plans could also provide for “what if” scenarios depending on economic events. The Task Force understands that there are private property interests in the priority corridors but the City can facilitate and leverage activities in those areas. For example, as the current legal proceedings begin to wind down, it is important for the City to plan for next steps regarding the use of the Arlington Blvd property. The City could develop a set of scenarios and options to pursue should a given scenario occur.

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The Task Force notes that the latest Master Plan was completed in 2013 and is recommended to be updated in 2023. However, given the significant development that has taken place in the last six years, it may be appropriate to compare that development to the strategies outlined in the Master Plan. Since the Master Plan could serve as a great indicator to developers on what is welcomed and what is not, it is important to be consistent with that message.

While bringing new businesses and jobs to the City is critical, it is also important to retain the current businesses already here. The Task Force senses a need for a stronger relationship with existing businesses. As mentioned previously, we suggest the City consider a business survey similar to the community survey to determine if City services are in alignment with the expectations of the business community and what additional services may be desired. Business leaders can be engaged in the formation of the aforementioned broad, holistic vision for economic development which would give them ownership in future economic development activities. In addition, we suggest current business owners could serve as advocates for the City in the economic development process. Finally, we understand the primary function of the Community Improvement Corporation (CIC) is to review the financial incentives offered by the City and make recommendations to City Council. However, since the City has only one Economic Development Professional, members of the CIC could help reach out to the current business base to strengthen relationships within the business community.

When appropriate, the Task Force agrees that financial incentives should be utilized to activate the identified corridors as well as retain existing businesses. We note there is healthy competition among cities for businesses and it is important that staff have the appropriate tools to counter balance offers from competing cities to retain our current businesses and attract others. The City currently has 11 Tax Increment Financing (TIF) areas with a 12th

recently approve for the Lane Avenue II project. While the TIFs currently in place have been highly successful, it may be appropriate for the City to explore other underutilized financial incentives to fund not only new business acquisition but also business retention. The Task Force reminds Council (and the CIC) to continue to be mindful of how economic incentives are used, when they are necessary to achieve the targeted development, the level of upfront funding the City is providing, and whether the expected returns are being achieved. Clear goals around income tax revenue, employer retention and new employers should be stated when financial incentives are offered. The Task Force recognizes that economic development incentives are complex and complicated. In order to enhance public understanding, debate and discussion of economic incentives, it may be beneficial to include a brief explanation of incentives used, particularly TIFs, and the return to the City in the Popular Annual Financial Report.

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CONCLUSION

This report represents the strong consensus of the 2019 Upper Arlington Citizen Financial Review Task Force. All members of the Task Force wish to thank City Council for giving us the opportunity to serve the community on this project and for supporting us as we conducted our work. Having completed our work, we believe it has given each of us a good understanding of the financial challenges facing our City.

We wish to compliment the Acting City Manager, the Finance Director, and the other members of the City's management team for their hard work and professional approach in implementing the recommendations of the 2014 Task Force. We note and commend that the City has continued to monitor expenses despite the significant rise in revenue. In particular, staffing levels are being increased only after due consideration and high-quality services have been maintained. Upper Arlington continues to stand out as a model for effective local government.

We urge our fellow citizens to consider the information in this report carefully. We are confident that upon reflection our community will concur with the consensus we have reached (after much discussion and vigorous debate) and support our recommendations to City Council. We believe Upper Arlington will continue to be a residential community of choice for future generations.