



BIENNIAL BUDGET SUPPLEMENT

2019-2020



November 8, 2019

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

Dear Council President and Members of City Council:

I am honored to present you with the City's Supplemental Budget for 2020, the second part of our two-year budget cycle. While the City adopts a two-year budget, staff always take time in the fall of the first year to review projections for the second year, determine if additional projects or service expenditures need to be added and make any necessary adjustments. While much of our budget typically remains on track, issues do arise that were previously unforeseen, and revenues often require amended projections based on recent trends.

This budget continues our impressive record of cost control from recent years. Total proposed appropriations for 2020 operating expenditures are 2.78% above the 2019 projected/amended budget amount, which saw a rather significant increase due to large facilities maintenance projects and development-related expense. 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.

2019 Highlights and Accomplishments

City Council formed the 2019 Citizen Financial Review Task Force per a recommendation of the 2014 Task Force. The group of nine residents met from April–June, reporting back to Council early in July, with its report accepted by Council in August. The Task Force's charge included reviewing the progress made implementing recommendations from the 2014 Task Force, taking a high-level review of the City's current financial standing and service levels, assessing the status of the Capital Improvement Program, and identifying any program areas that might benefit from a fuller review. The 2019 Task Force concluded that a majority of the 2014 recommendations had been implemented or were ongoing, and the City's financial position remains strong, positioning the City to maintain its 10-year Capital Improvement Program. It was recommended that the City continue to explore partnership and privatization opportunities, and that some programming areas might benefit from a fuller review relative to best practices and efficiencies.

In 2019, the City completed its sixth year of an expanded 10-year Capital Improvement Program. This included: full street reconstruction projects on sections of 12 streets; Henderson Road improvements from Sawmill to Riverside, including new curb and gutter, storm sewer and sanitary infrastructure improvements, and bicycle/pedestrian accommodations; waterline replacements on Ainwick and Haviland roads;

street resurfacing and spot curb & gutter repairs on sections of nine streets; two storm sewer replacement projects; sanitary sewer improvements on six streets; and two traffic signal replacements.

For the 11th consecutive time, the City retained its two Triple A ratings from two major national ratings agencies. Achieving the highest possible rating is an accomplishment that speaks to exceptional fiscal policies and oversight that translates to significant interest rate savings when we issue bonds to support capital projects.

The development arena has experienced record-breaking activity in 2019. As of October, more than 3,000 permits had been issued, valued at over \$489 million. When compared to the City's highest previous year—which stood at \$111 million in 2016—the numbers speak for themselves. Counted within these numbers are the Upper Arlington Schools' renovation and replacement projects, the Lane II hotel and mixed-use projects, and the Fairfax independent living apartment complex at First Community Village.

Following an eight-year dispute process, the City prevailed in its efforts to preserve the professional office complex on Arlington Centre Boulevard owned by Tree of Life Christian Schools for commercial use only. This is a significant result for the City, since the site once represented approximately 35% of the City's income tax revenues. As one of the largest parcels of land zoned for office use, it's a critical site from an economic development perspective. In the months ahead, the City looks forward to good faith conversations with the current and prospective owners to maximize the site's potential.

The Parks & Recreation Department had a busy year, as it began implementing recommendations from the 2018 Parks & Recreation Comprehensive Plan. Progress has been made addressing access to and the condition of sports fields in our parks—such as securing the use of sports fields at Northcrest Park in Columbus, and expanding the City's turf management program, with plans to begin renovating the Northam Park athletic and tennis facilities in 2020 and 2021. Site work for a new playground at Reed Road Park is underway. A new pool house was unveiled at Devon Pool at the start of the summer swim season, and planning for the replacement of the pool mechanical buildings progressed. In May, many gathered to celebrate the completion of a privately funded tribute to internationally renowned golfer, Jack Nicklaus, at Jack Nicklaus Park.

A key issue emerging from the Parks & Recreation Comprehensive Plan is residents' desire for the City to revisit the issue of indoor community and recreation space. Most notably, the findings of a statistically valid survey indicated that 81% of respondents supported a feasibility study on a multi-generational indoor recreation facility. In response, in July of 2019 City Council formed a 16-resident-member Community Center Feasibility Task Force to study the issue. As the year draws to a close, the Task Force is finalizing the selection of a consultant team to guide a process that will include extensive community engagement opportunities and is expected to run through much of 2020.

A related project initiated as the Parks & Recreation Comprehensive Plan process drew to a close in 2018, was to develop an Arts and Culture Master Plan for the City. This year-long process is now nearing its conclusion, with a draft plan emerging that will help guide the future of cultural arts in the community, expand the presence of public art in our parks and public spaces, and support and enhance existing programming such as the Labor Day Arts Festival, Concourse Galley exhibits, summer concerts, arts and theater camps for youth and more.



Another study begun in 2019—which includes several phases of community engagement and is expected to run into the New Year—is the Lane Avenue Planning Study. As the City’s most rapidly evolving commercial district, the study was commissioned to better understand the impacts of growth and to put in place a comprehensive framework to guide this growth for the community’s benefit. This includes a review of commercial streetscape standards, pedestrian and bicycle access, commercial design standards, and a comprehensive traffic and parking evaluation.

In 2019, City Council initiated a process focused on advancing the community as a place that is welcoming, cohesive and inclusive. Spring workshops and an online survey highlighted various issues, opportunities and ideas that would positively impact the community if implemented. In the fall, Council formed a temporary Community Relations Assessment Committee to further consider the composition, charge and priorities that might be assigned to a public entity focused on community relations. With a recommendation from the Committee anticipated early in December, it is hoped this work can begin in earnest in the New Year.

Some other highlights from the year worth noting include:

- The Fire Division achieved an upgrade in its classification from the Insurance Services Office (ISO), to a Class 2 (on a 1-10 scale, with 1 considered the highest rating), the first time this rating has been attained. ISO evaluates communities in the areas of risk management and preparedness, with a thorough examination of access to emergency services. This accomplishment translates to insurance premium savings for residents and businesses.
- The Police Division conducted a survey of residents as part of its accreditation process. Approximately 480 residents participated, with the division attaining high satisfaction levels with its safety programs and emergency services. Respondents identified crime and safety issues, illegal drug use, burglaries, child predators, driving under the influence and child abuse as their greatest concerns.
- Enhancements have been made to the City’s emergency dispatching services, provided through NRECC at the City of Dublin, including the option for sending texts to 911, and Smart911™ which enables households to create a Smart Profile designed to share important information about family members with our fire, EMS and police professionals in the event of an emergency situation.
- The City contracted with SCRAM! Wildlife Control to provide wildlife management services to residents and businesses at a discounted rate.
- A food waste composting program was launched in partnership with GoZERO, with two drop-off locations available to residents wishing to participate—at the Municipal Services Center and Sunny 95 Park.
- Council enacted legislation in a number of areas designed to enhance the health and wellbeing of our community, including: The ban of all nicotine products in the City’s public parks; the prohibition of short-term rentals to protect the residential nature of neighborhoods.

Looking Ahead

Every few years, the City undertakes a broad-based survey of the community, to obtain feedback from residents that is statistically representative of the entire community. It provides a means to check that our service delivery is on track and helps us determine how best to allocate public funds. This process can also identify any key issues requiring attention that might not currently be on our radar. The most recent Community Survey was conducted in 2017, and the City is preparing to repeat the process in 2020.



Important projects begun in 2019, such as the Lane Avenue Planning Study and the Community Center Feasibility Task Force, will continue into 2020, ultimately providing City Council with critical findings and recommendations that will shape Upper Arlington's future in significant ways.

Plans for the 2020 Capital Improvement Program indicate the year will be another busy one for construction projects, which include: Approximately \$2.6 million in Street Reconstruction projects on sections of Ardleigh, Cranford, Haviland and North Devon roads, and Northwest Boulevard; \$880,000 in Street Maintenance projects on sections of 12 streets; new sidewalks on Mountview Road; storm sewer improvements on Northwest Boulevard; the 2020 area identified for Sustainable Sewer Solution Program improvements; and improvements in the third of five zones for the Sidewalk Maintenance Program.

Also within the 2020 Capital Improvement Program are several park improvements of note: Replacement of the Devon Pool mechanical building, the start of phased improvements to the Northam Park athletic and tennis facilities, installation of a shared-use path along the south side of Northam Park, as well as new playgrounds at Reed Road and Miller parks. The first phase of the Veterans Plaza project is moving from planning to implementation—funded through a \$200,000 State grant, \$50,000 in privately raised funds and a City match of \$50,000—with the start of construction anticipated next spring.

Funds are identified to address some significant facilities maintenance needs. This includes a proposed renovation of the Police Division and former dispatching space, and window replacements at the Municipal Services Center, as well as a roof replacement for the old Fire Station 73 on Coach Road.

Four additional full-time positions have been added to the budget. As the Community Development Department's workload has increased, the department has grown its fulltime and contract employee base to meet demand, resulting in our decision to make permanent the director level position currently filled on an interim basis by our Senior Planner. As that transition occurs, a second planner position is being requested. The Parks & Recreation Department is requesting two fulltime parks maintenance specialist positions. This stems from several considerations: findings from the 2018 Parks & Recreation Comprehensive Plan indicate that park maintenance is below desired standards in several areas, including athletic field conditions; it has become increasingly challenging to secure seasonal workers; and the department has experienced a series of non-performance issues for its park maintenance contracts with outside vendors. These positions will support the City's park maintenance efforts by focusing on athletic fields and horticulture. In the Engineering Division, an engineering technician/inspector position is requested. This also results, in part, from issues securing seasonal employees, while recognizing the value and savings realized by performing project inspection work in-house as much as possible.

Several other personal services adjustments are proposed. Contract negotiations with the IAFF are nearing completion. As a result, this budget document does not yet reflect agreed upon terms and associated expenditures for the upcoming contract. For the remainder of the organization, an increase of 3% is included for non-bargaining unit employees, with an increase of 3.25% for the Police bargaining unit and 2.75% for Public Service bargaining unit employees, with pay ranges adjusted upward by 2%. While continuing a phased increase in employee responsibility for healthcare benefits, the City will experience a notable increase in healthcare costs in 2020, after successfully containing costs well below industry standards for the past several years. This increase of 7.1% is consistent with current healthcare trends.

Conclusion

Our original 2020 Consolidated Fund revenue projection of \$60.7 million has been increased to a revised projection of \$61.8 million. This is primarily due to income tax revenues—the City’s largest source of revenue—continuing to exceed expectations as a result of stable general economic conditions and the City’s proactive economic development program. Our Operating Budget for 2020 is \$48.7 million. This is a 6.4% increase from the \$45.7 million adopted within the original budget document, and is primarily due to the previously mentioned renovation and various facilities maintenance related items.

I extend my sincere gratitude to the City’s department heads for their significant efforts in reviewing and adjusting their plans for the year ahead. In particular, the Finance Department has dedicated many hours to compiling and checking the information contained within this document, with Finance Director Brent Lewis taking the lead on much of this work. Likewise, I thank City Council for your diligence and guidance – we are positioned to turn challenge into opportunity and I look forward to working with you to achieve our collective goals.

Sincerely,



Steven R. Schoeny
City Manager

Summary of Significant Events

Since the delivery of the Budget Message on November 8, 2019, the following significant event(s) have occurred:

- The City entered into contract with International Association of Firefighters Local 1521. The new three-year labor contract expires December 31, 2022.





OVERVIEW SUMMARY

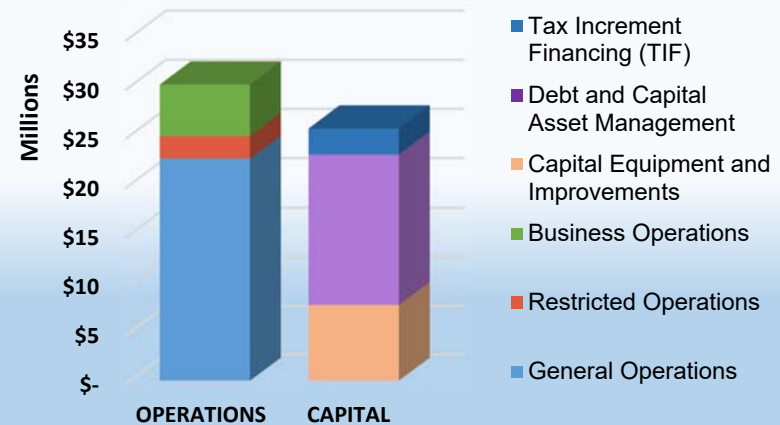
Consolidated Financial Presentation

The financial activity of the City is undertaken in accounting entities called funds. The City has several funds that have been classified in accordance with standards established by the Governmental Accounting Standards Board (GASB). Nine years of financial information are displayed for each of those funds. In addition to the individual fund displays, financial information has been consolidated and presented in two different formats. The first presentation is formatted in a traditional operating statement format and displays nine years of financial information. The second format consolidates the 2020 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).

2020 Projected Fund Balances by Category



OVERVIEW SUMMARY

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

- *General Operations* – The general operations category includes funds whose resources are either unrestricted (available for use of any City activity deemed appropriate by Council) or are directly related to the City’s general operations. This category is dominated by the City’s General Fund, whose fund balance consists of both unrestricted balances and a reserve (restricted funds), set by the City’s financial policies at 30% of the annual expenditures. These overall fund balances are projected to maintain a stable level for the foreseeable future with little variation due to expected revenue levels that are close to operating expenditures and transfers out of the General Fund. These transfers out are being made to fund other operations and capital investments accounted for in other funds. Three such uses included in this budget are the transfers to the Infrastructure Fund for capital improvements, transfers to the Economic Development Fund for economic development purposes, and transfers to the Technology and Capital Equipment Funds for the purchase of equipment and technology. In addition, the General Fund provides funding for the Civil Service Commission Fund and subsidy to other funds, when needed. Income tax and property tax collections are main sources of revenue within general operations.
- *Restricted Operations* – The restricted operations category includes funds whose resources are derived from specific taxes, grants, or other restricted or committed resources. The use and limitation of these funds are specified by City ordinance or federal or state statutes. Due to the nature of these funds (expenditures being directly tied to restricted sources of revenue) the fund balance can fluctuate based on the available revenue source. The overall fund balance is projected to decrease

each year primarily due to spending down existing fund balances for specific projects (i.e. Neighborhood Lighting Utility Fund) expenditures being offset by conservative revenue estimates (i.e. Law Enforcement Fund), or budgeting anticipated losses (i.e. Lifelong Learning Fund). The Street Maintenance and Repair Fund has been subsidized by the General Fund for several years due to its revenue source (gasoline and motor vehicle license fees) not being able to cover the street-related expenditures. Beginning in 2020, it is expected that this fund will no longer need a subsidy due to an increased state-wide gasoline tax that went into effect in mid-2019. Additionally, the increased revenues are expected to cover a portion of the street maintenance program included in the City’s capital improvement program.

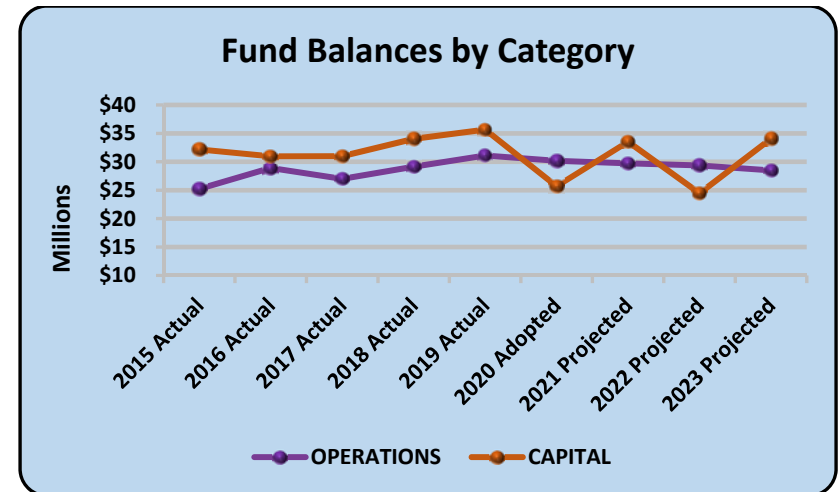
- *Business Operations* – The business operations category consists of funds that are maintained in a similar manner to private business enterprises. The intent of the City is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Like the other categories the overall fund balance in this category is projected to decline over the next several years as debt payments come due for infrastructure. User fees are set at rates to cover the cost of operations and/or maintenance of the intended services. However, when those fees are insufficient, the General Fund is required to subsidize the operation. The Water Surcharge and Sanitary Sewer Surcharge Funds were projected to have significant negative balances by 2020 and 2021 as a result of growing operational expenditures and the City’s focus on replacing related infrastructure. For these reasons, increases to both funds’ surcharges were adopted for 2019. Projections for future years still show declining balances for both funds. During 2019, we started to see the full year effects of the new solid waste program implemented in early 2018. The user fees for all of these services will continue to be monitored annually to ensure the programs remain self-sustaining.

OVERVIEW SUMMARY

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

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

Also, a new TIF district was created in 2019, the Lane II TIF Fund. This fund and its projected activity is the result of commercial development and public infrastructure needs within the district.



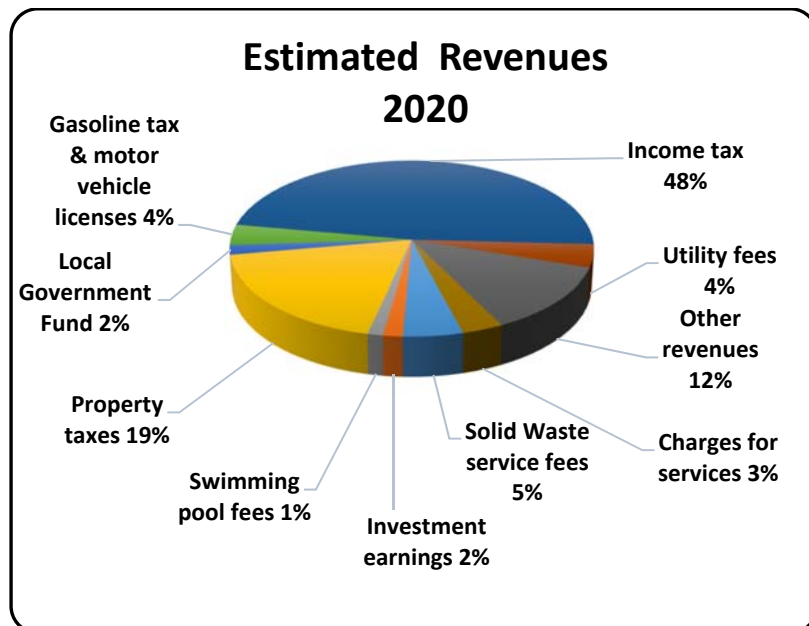
REVENUE SUMMARY

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 2015 through 2019 while projections are provided for the years 2020 through 2023.

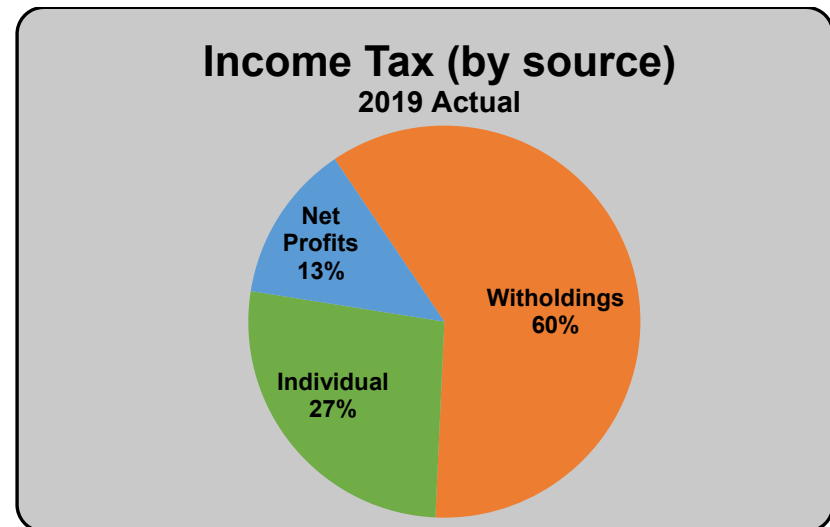
The City uses trend analysis to estimate various sources of revenue. Estimates for property tax and the Local Government Fund are provided by the County. The City's estimated revenues for 2020 are broken out into the following major categories:



Income Tax

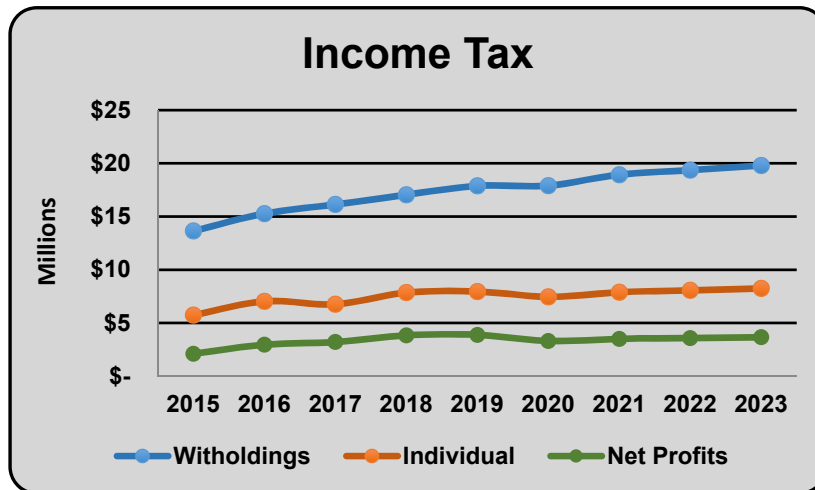
Effective January 1, 2015, the City's income tax rate became 2.5%. This was an increase of .5% over the previous 2% rate that was in effect since 1983. The additional .5% increase is dedicated solely for capital improvements. On an individual level, the income tax applies to earned income and gambling/lottery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

The income tax is the largest revenue source for the City representing approximately 48% of the overall 2020 revenue estimates and 55% of the 2020 General Fund revenue and other sources estimates. Based upon a percentage of earned income, the income tax is one source of revenue that traditionally increases each year. There are three components to the income tax: withholdings remitted by employers, filings by individual residents of the City, and the net profits of businesses located in or doing business in the City.



REVENUE SUMMARY

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



With the economy still growing and the passage of Issue 23, the projected revenue for 2020 is now \$29.6 million. This is a conservative 2.25% increase over the 2019 amended/projected budget and is a useful historical rate for future projections. Original projections for 2019 were amended to account for collections received that were slightly higher than projected during the year.

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

Property Tax

Because the City is nearly fully developed, there is virtually no growth in the tax base other than as a result of reappraisals and reinvestment in existing residential and commercial properties. The appraisals occur every six years, with an update three years following the appraisal. The most recent six-year appraisal by Franklin County took place in 2017. The City experienced an approximate 12% increase in value to \$1,927,472,250. The City's valuation decreased slightly for tax year 2018 (less than 1%), but has rebounded for tax year 2019 with a slight increase (less than 1%).

REVENUE SUMMARY

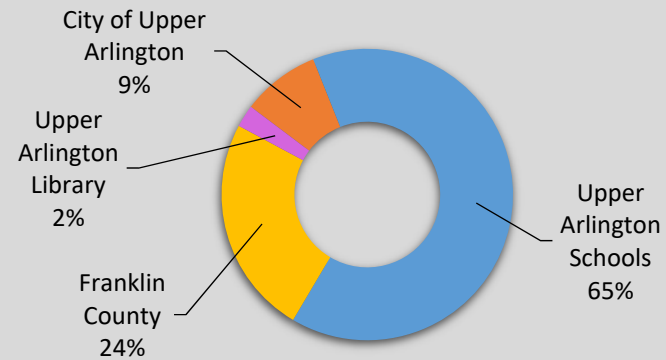
The 2019 property tax millage is listed below with the various funds that receive the income:

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

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

While a very important revenue stream to the City, only 9% of the total property taxes paid by residents fund the City's services. Property taxes collected also support operations of the UA Schools, Franklin County, and the Upper Arlington Library. The projected total property tax receipts for 2020 is approximately \$11.6 million.

Where Your Property Taxes Go



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. State law has levied a tax increase effective in mid-2019 that brought the rate of \$0.28 per gallon to \$.385 per gallon of gas. The City receives its allocated distribution on a monthly basis.

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

REVENUE SUMMARY

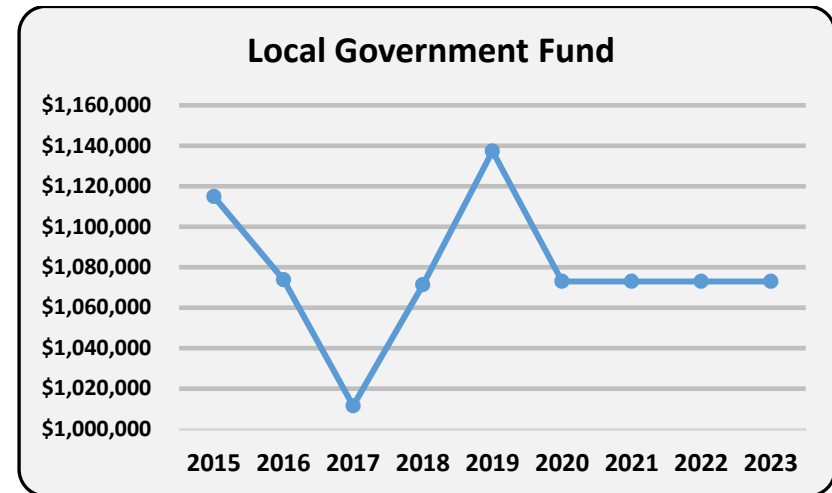
All gasoline tax and motor vehicle license fees are deposited in the Street Construction Maintenance and Repair Fund. The projected receipts for 2020 are approximately \$2.4 million, an increase of \$800,000 compared to original adopted estimates.

Estate Tax

The Ohio legislature eliminated the estate tax effective January 1, 2013. The City is not projecting any additional estate tax receipts going forward.

Local Government Fund

This is the State's revenue sharing program, whereby local units of government share a portion of total state General Revenue Fund tax revenues, based on an alternative formula adopted by Franklin County. Effective July 1, 2011, the State reduced the amount of income shared with local governments by 25%. This amount was further reduced by an additional 25% effective July 2012. Since the reductions in 2011 and 2012, the level of funding has held steady at approximately \$1 million, or around 2.5% of the amount allocated for Franklin County. In mid-2019, state legislation temporarily redirected (through 2021) revenue that was being allocated to the state's Targeting Addition Assistance Fund to be paid directly to municipalities. This redirection of funds accounted for the revenue increase as noted in the chart below. Estimated revenues for 2020 were not available at the time the budget document was approved. However, estimates have now become available and the redirected revenue is expected to generate an additional \$130,000 above the \$1.08 estimate included for 2020 in this document.



Water/Sewer Surcharge and Stormwater Fees

The City charges utility surcharges based on the consumption of water as serviced by the City of Columbus. The water and sewer surcharges, which were increased by City Council in 2019, are currently 15% and 23% of the commodity billing respectively. The projected water and sewer surcharge receipts for 2020 are \$742,000 and \$1.1 million, respectively. Additional revenue increases are expected in 2021 and beyond based on projected increases in the water and sewer rates by the City of Columbus.

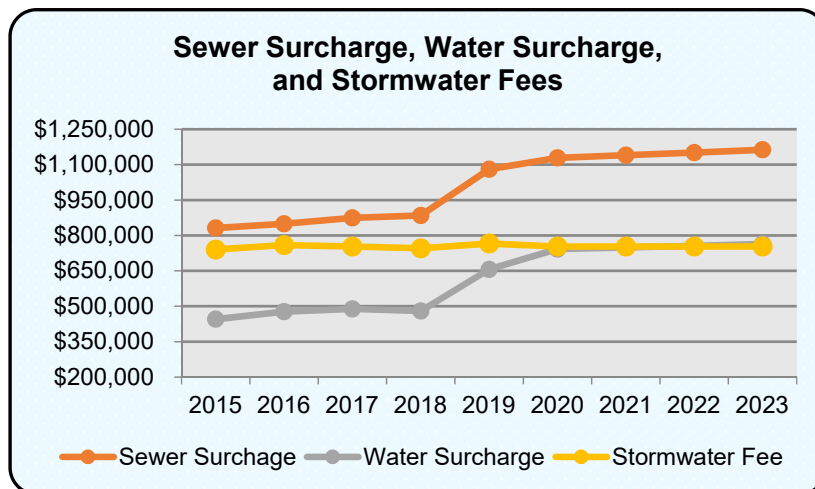
The surcharges, which are deposited into the corresponding Water Surcharge and Sanitary Sewer Surcharge Funds, are used for the maintenance of water and sewer lines. It is important to note that the surcharge revenue, though increased 2019, are not sufficient enough to fully cover all future maintenance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

The City legislated stormwater fees in 1993. One and two family dwellings are charged the same flat fee. Commercial and other

REVENUE SUMMARY

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

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



Solid Waste Fees

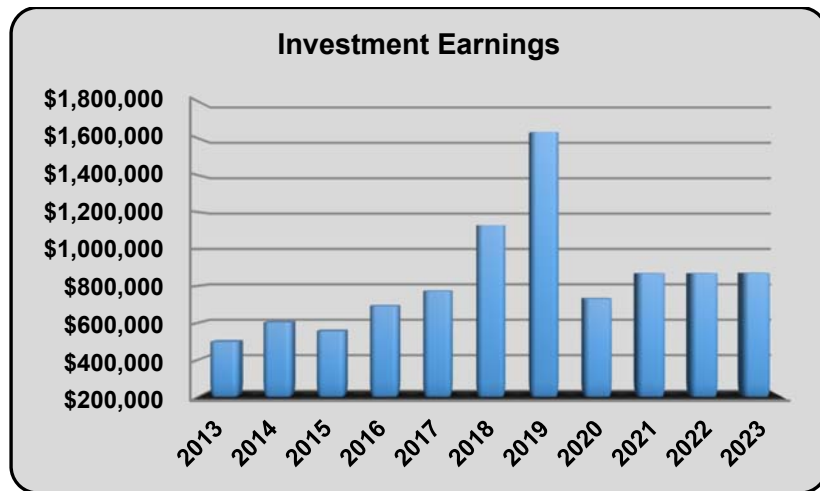
In 2018, the City implemented a new solid waste collection system. Under the new approach, solid waste removal is no longer funded by the sale of trash stickers, which were affixed to solid waste and yard waste containers. The solid waste service is funded by assessing residents an annual fee that will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

Fees for the service are attributable to the property and are billed to the responsibility of the property owner on a semi-annual basis. Delinquent balances are forwarded to Franklin County for collections as a special assessment on the parcel. The actual fees for 2020 services remain unchanged from the prior year.

Investment Earnings

Investment earnings are a function of the cash available for investments and the market interest rates. The City invests its monies in accordance with Section 221 of the Codified Ordinance, and this policy is fairly conservative. The majority of the portfolio is invested in government securities, federal agency debt securities, and commercial paper/corporate notes. The average weighted yield, as of December 31, 2019, was approximately 2.47%. Short-term monies are invested in STAR Ohio, the State Treasurer's repository, which was yielding approximately 1.86% as of December 31, 2019. The portfolio's average maturity is approximately 2.43 years and is balanced between callable and non-callable securities. The City's investment strategy is to hold these securities to maturity.

REVENUE SUMMARY



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

Other Revenue Items

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

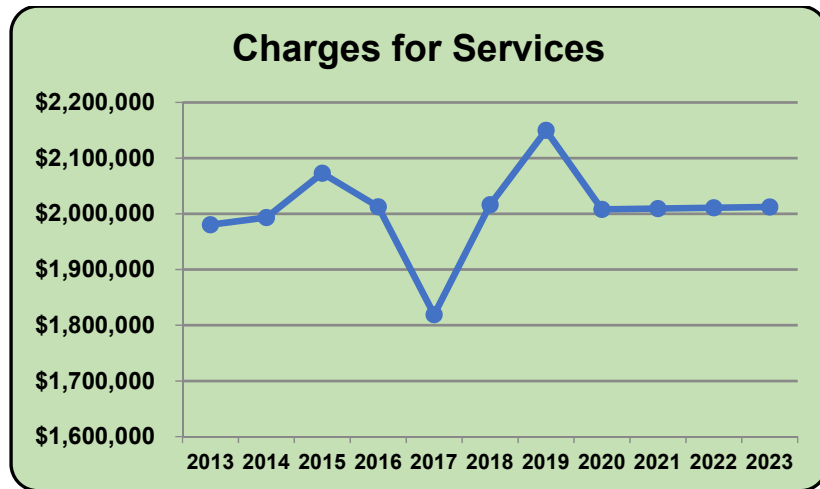
The Other Revenues line item includes many different sources of revenues including receipts from varying sources including: grants/loans, payments in lieu of taxes (PILOT), licenses and permits, fines and forfeitures, hotel tax, cell tower rentals, reimbursements, etc. The majority of the components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

infrequent streams of revenue such as large grant dollars, spikes in development, or unforeseen reimbursements. For instance, in 2016, two such events occurred with the receipt of grant/loan funds related to the Tremont Road and Community Fiber Optic projects. In 2019, the City saw substantial growth due to significant development that has begun in the City (i.e. school building projects, Lane II project). This development caused associated permit revenues to almost double. In 2020, only known sources of revenue have been included (e.g. a grant award for the reconstruction of Fishinger Road). Since these infrequent streams of revenue are not guaranteed sources they have not been included. Other components of the Other Revenues category such as cable franchise fees and law enforcement seizure revenue are forecasted to remain more consistent in years 2020 and beyond.

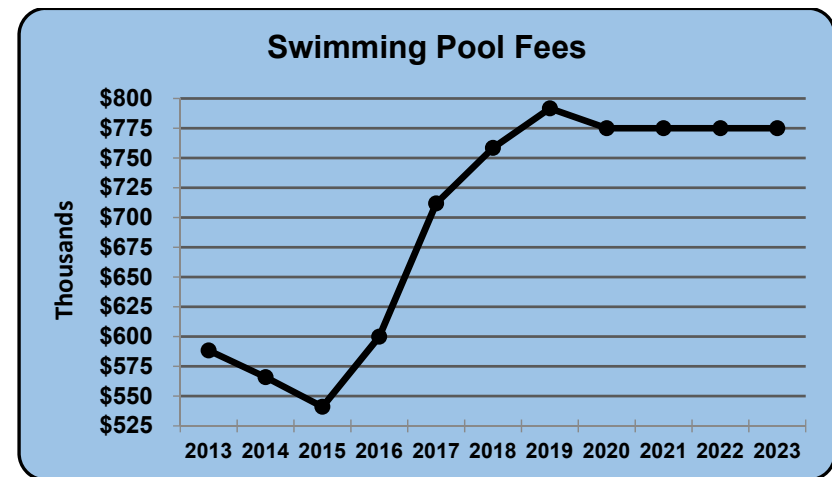


REVENUE SUMMARY

Charges for services consist mainly of fees charged for recreation programs and EMS billing fees. In 2016 and 2017, the EMS billing fee declined significantly due to Clinton Township electing not to renew its service agreement in 2016. The line item has rebounded slightly in 2018 and 2019 and is anticipated to conservatively decrease and stay consistent for future years.

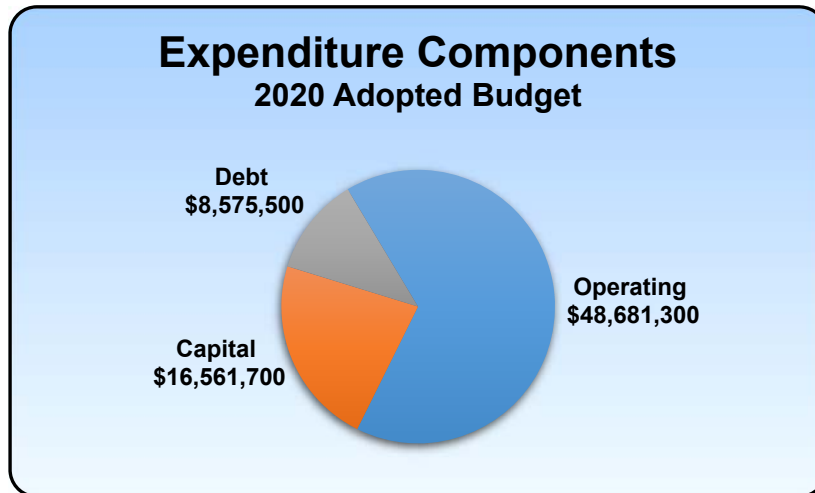


The remaining revenue line item is Swimming Pool Fees. After hitting a record high of approximately \$650,000 in receipts in 2012, pool receipts declined for a period of three years. The majority of the decline can be attributed to mild summer weather but the City also had an aging swimming pool system. In 2015, Tremont Pool was closed due to deterioration. The newly constructed Tremont Pool opened in the summer of 2017 and combined with some fee adjustments, new record high revenues have been attained every year since. Future year projections are estimated to be consistent on an annual basis.



EXPENDITURE SUMMARY

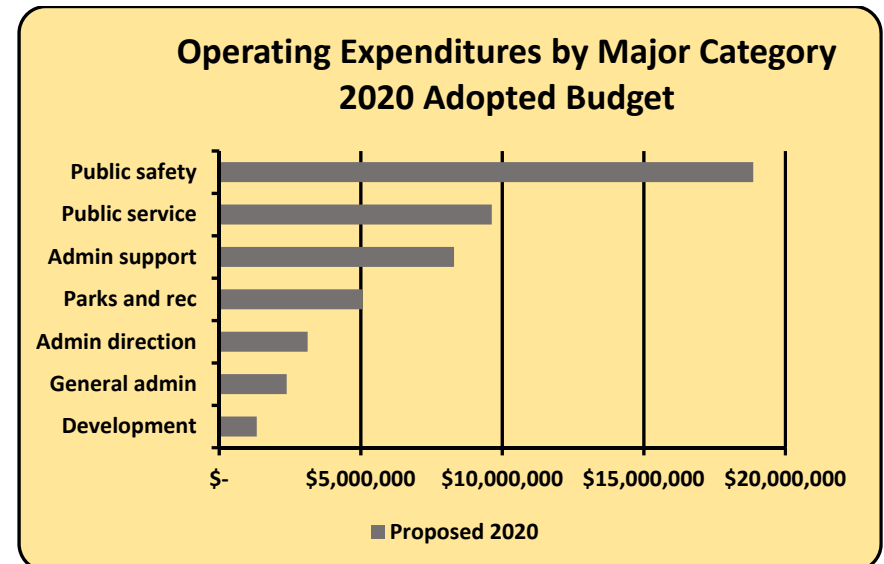
The expenditures shown in the consolidated presentation are categorized and presented into three separate components: operating expenditures, capital investments, and debt service. The 2020 operating expenditures include funding for all departments and divisions, and the cost of providing daily services to the City. These operations of \$48.7 million makes up approximately 66% of annual outlay of funds. The \$16.6 million, or 22%, capital component includes the purchase of equipment and capital improvements. The \$8.6 million in debt payments include annual principal and interest payments. This consolidated presentation combines all expenditures in the budget.



The 2020 consolidated operating budget of \$48.7 million is a 1.5% increase from the 2019 final budget. The slight increase can be attributed to pay raises and expenditures that infrequently occur (i.e. facilities maintenance). These items will be discussed in the following paragraphs.

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

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



EXPENDITURE SUMMARY

In the “Department” section of the budget, actual operating expenditures are presented by line item for years 2015 through 2019. For 2020, the adopted budget is presented. In the appendix, a schedule showing the grand total of all departments operating expenditures, by line item, is provided. Also included in the appendix, is a schedule presenting these line item totals as a percentage of total operating expenditures.

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

Personal Services

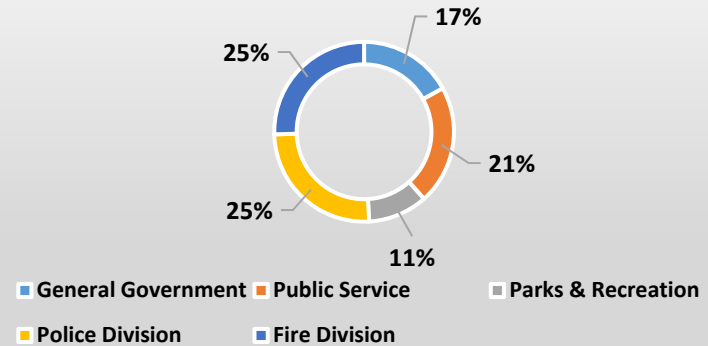
The personal services category consists of salaries and wages, pension expenses, and fringe benefits. On a percentage basis, personal services account for approximately 62% of the total budgeted operating expenditures. This percentage of personal services compared to overall expenditures has steadily declined over recent years due to retirements and finding efficiencies through contracting for specialized services.

The 2020 budget includes a total of 231 full time positions. This is an increase of four positions from what was included in the adopted 2019 – 2020 budget. This net increase is proposed in the Public Service, Parks & Recreation, and Community Development departments. The following are the new positions that were adopted: (1) an Engineering Technician due to increased construction demand and inspection requirements; (2) two Parks Maintenance Specialists due to demand of the Forestry Division, including winter work, and implementation of the 2018 Parks & Recreation Comprehensive Plan; (3) a Community Development Director to oversee the increased demand of the department due to residential and commercial expansion.

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

Staffing by Department Type

2020 Adopted



There are currently three organized labor unions within the City representing the Police Division (FOP), Fire Division (IAFF), and Public Service Workers (Teamsters). A fourth organized labor union representing the Emergency Dispatchers (OLC) ended services with the City at the end of 2017 when the City transitioned its dispatching service to the Northwest Regional Emergency Communications Center. Currently, union employees account for approximately 54% of the City's full-time employees. Contractual wage increases included in the budget projections include a 3.25% increase for the FOP and a 2.75% increase for the Teamsters. No increases were included for the IAFF members due to the City still being in negotiations as of the date the 2020 appropriation measure was passed. The IAFF contract was approved by both parties in January 2020 and included increases of 3.25%, 3.00%, and 3.00% for years 2020, 2021, and 2022, respectively. These changes will be incorporated into the 2020 amended budget process and the 2021-2022 budget process.

EXPENDITURE SUMMARY

City Administrative Code provides for merit increases for non-union personnel based upon the wage index for state and local government wages as determined by the Bureau of Labor Statistics. Furthermore, the Code provides a performance award component above the index for those employees whose performance is evaluated as exceeding expectations. The 2020 budget provides for an average merit increase of 3.00%.

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

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

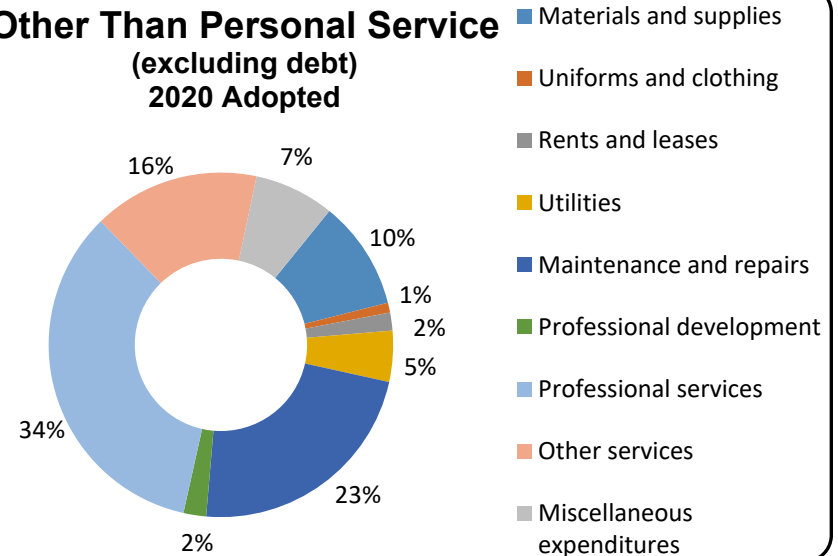
The fringe benefit category consists of health, dental, life insurance, Medicare, and worker's compensation insurance. The majority of the City's fringe benefits cost consists of health care coverage and workers compensation. The City assumes the risk for this coverage and maintains a managed care program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

Other than Personal Services - Operating

The operating portion of the other than personal services category consists of costs for supplies and services. This category includes the procurement of materials and supplies, uniforms, professional development, rents and leases, maintenance, professional services, and community support. Utility costs and building maintenance are examples of large annual expenses, as well as the contract for solid waste collection, disposal fees, and street salt. For 2020, this category makes up approximately 38% of the operating budget.

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

Other Than Personal Service (excluding debt) 2020 Adopted



In the 2020 budget, most line items were maintained at current expenditure levels and no standard increases were included. However, increases in a few line items have resulted in an increase of \$700 thousand, or 4%, as compared to the 2019 amended/projected budget. The increase can primarily be attributed to estimates for facilities maintenance projects that are planned across many of the City's properties.

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

EXPENDITURE SUMMARY

Non-Capital Co-op Purchases

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

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

General Fund

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

Street Maintenance & Repair Fund

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

Capital Outlay

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



FUND SUMMARIES

CONSOLIDATED PRESENTATION									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Income tax	\$ 21,490,632	\$ 25,262,301	\$ 26,107,668	\$ 28,736,755	\$ 29,722,211	\$ 29,652,500	\$ 30,319,700	\$ 31,001,900	\$ 31,699,400
Property taxes, rollbacks & assessments	11,232,525	11,169,362	11,300,568	11,777,951	11,486,461	11,570,300	11,466,000	11,600,000	11,787,800
Estate tax	65,805	-	-	-	-	-	-	-	-
Local government fund	1,114,871	1,073,822	1,011,543	1,071,319	1,137,343	1,073,000	1,073,000	1,073,000	1,073,000
Gasoline tax & motor vehicle licenses fees	1,652,072	1,647,611	1,654,098	1,622,476	1,854,346	2,360,700	2,360,700	2,360,700	2,360,700
Water, sanitary sewer & stormwater fees	2,016,960	2,085,962	2,115,988	2,110,396	2,502,733	2,624,000	2,642,000	2,660,000	2,680,000
Solid waste service fees	1,984,030	2,412,726	2,249,420	2,738,708	3,003,058	3,000,000	3,000,000	3,000,000	3,000,000
Swimming pool fees	541,009	599,856	711,878	758,428	791,691	775,000	775,000	775,000	775,000
Investment earnings	555,501	690,730	771,299	1,128,583	1,632,705	984,000	984,000	984,000	986,000
Charges for services	2,072,892	2,012,590	1,942,884	1,991,483	2,149,951	2,068,000	2,009,500	2,011,000	2,012,500
Other revenues	10,072,296	11,244,814	5,548,988	8,305,070	9,151,229	7,682,300	6,681,300	10,309,300	11,220,060
Total revenues	52,798,593	58,199,774	53,414,334	60,241,169	63,431,728	61,789,800	61,311,200	65,774,900	67,594,460
Growth in revenue	20.51%	10.23%	-8.22%	12.78%	5.30%	-2.59%	-0.77%	7.28%	2.77%
Operating expenditures:									
Public Safety	15,337,399	16,039,472	16,649,472	17,313,391	18,014,295	18,866,200	19,234,500	19,667,200	20,109,700
Parks and Recreation	3,485,341	3,804,954	4,261,139	4,354,406	4,815,403	5,050,000	5,116,600	5,231,300	5,348,600
Community Development	845,591	822,028	915,870	926,871	1,046,997	1,330,000	1,359,900	1,390,500	1,421,800
Public Services	6,433,352	6,819,339	7,187,368	8,384,334	8,679,177	9,631,200	9,398,500	9,543,800	9,691,300
Administrative Direction	2,272,952	3,203,232	2,670,850	2,723,433	2,388,794	3,125,700	3,143,800	3,203,300	3,264,100
Administrative Support	5,012,776	5,738,169	4,924,861	5,620,024	6,622,258	8,295,900	7,244,600	7,533,600	7,686,900
General Administration	1,933,240	2,083,817	3,284,674	2,471,080	2,626,784	2,382,300	2,434,800	2,488,500	2,543,400
Total operating expenditures	35,320,651	38,511,011	39,894,234	41,793,539	44,193,708	48,681,300	47,932,700	49,058,200	50,065,800
Growth in operating expenditures	3.70%	9.03%	3.59%	4.76%	5.74%	10.15%	-1.54%	2.35%	2.05%
Capital outlay:									
Capital equipment	1,168,606	1,000,337	1,370,479	1,236,163	1,324,441	1,920,000	1,249,400	1,279,400	1,310,400
Capital improvements	17,014,997	20,976,519	16,738,028	16,100,972	33,446,411	14,641,700	13,025,000	16,900,400	16,357,800
Total capital outlay	18,183,603	21,976,856	18,108,507	17,337,135	34,770,852	16,561,700	14,274,400	18,179,800	17,668,200
Debt service:									
Principal and interest payments	17,443,708	6,015,410	7,922,440	7,152,222	8,565,474	8,575,500	9,126,900	9,111,300	10,727,200
Total debt service	17,443,708	6,015,410	7,922,440	7,152,222	8,565,474	8,575,500	9,126,900	9,111,300	10,727,200
Total expenditures	70,947,962	66,503,277	65,925,181	66,282,896	87,530,034	73,818,500	71,334,000	76,349,300	78,461,200
Other financing sources:									
Proceeds of bonds, notes and leases	26,946,311	9,995,991	9,737,855	9,998,931	26,880,139	-	16,287,100	-	18,429,600
Total other financing sources	26,946,311	9,995,991	9,737,855	9,998,931	26,880,139	-	16,287,100	-	18,429,600
Beginning consolidated balances	47,859,063	57,381,633	59,866,155	57,969,086	63,098,096	66,928,426	56,028,726	63,410,026	53,977,626
Lapsed encumbrances	725,628	792,034	875,923	1,171,806	1,048,497	-	-	-	-
Anticipated lapses of appropriations	-	-	-	-	-	1,129,000	1,117,000	1,142,000	1,168,000
Ending consolidated balances	\$ 57,381,633	\$ 59,866,155	\$ 57,969,086	\$ 63,098,096	\$ 66,928,426	\$ 56,028,726	\$ 63,410,026	\$ 53,977,626	\$ 62,708,486
Breakdown of Fund Balance:									
Operating:									
General (including General Fund reserve)	\$ 18,973,705	\$ 21,082,212	\$ 18,564,980	\$ 20,459,339	\$ 22,602,086	\$ 22,624,486	\$ 23,301,456	\$ 23,494,256	\$ 23,255,456
Restricted	2,401,608	2,993,005	2,916,337	2,837,020	2,581,773	2,287,673	2,174,403	2,017,903	1,803,503
Business	3,846,114	4,824,247	5,500,821	5,767,587	5,921,330	5,262,530	4,248,530	3,847,930	3,430,730
Total operating funds balance	25,221,427	28,899,464	26,982,138	29,063,946	31,105,189	30,174,689	29,724,389	29,360,089	28,489,689
Capital:									
Capital equipment and improvements	20,403,808	16,570,665	15,745,076	17,310,986	18,223,192	7,931,592	15,957,292	6,375,692	15,956,752
Debt service and capital asset management	8,137,602	10,578,936	11,101,934	11,851,169	15,042,884	15,271,684	14,992,584	14,915,284	14,325,284
Tax increment financing	3,618,796	3,817,090	4,139,938	4,871,995	2,557,161	2,650,761	2,735,761	3,326,561	3,936,761
Total capital funds balance	32,160,206	30,966,691	30,986,948	34,034,150	35,823,237	25,854,037	33,685,637	24,617,537	34,218,797
Ending consolidated balances	\$ 57,381,633	\$ 59,866,155	\$ 57,969,086	\$ 63,098,096	\$ 66,928,426	\$ 56,028,726	\$ 63,410,026	\$ 53,977,626	\$ 62,708,486

FUND SUMMARIES

CONSOLIDATED PRESENTATION - FISCAL YEAR 2020 ADOPTED (by Operation)

	Operations				Capital					Combined Total
	General	Restricted	Business	Total Operations	Capital Equipment	Capital Improvements	Debt and Capital Asset Management	Tax Increment Financing (TIF)	Total Capital	
Revenues:										
Income tax	\$ 21,349,800	\$ -	\$ -	\$ 21,349,800	\$ -	\$ -	\$ 8,302,700	\$ -	\$ 8,302,700	\$ 29,652,500
Property tax	10,222,000	-	-	10,222,000	963,100	-	385,200	-	1,348,300	11,570,300
Local government fund	1,073,000	-	-	1,073,000	-	-	-	-	-	1,073,000
Gas, BMV fees	-	2,360,700	-	2,360,700	-	-	-	-	-	2,360,700
Water, sewer & stormwater fees	-	-	2,624,000	2,624,000	-	-	-	-	-	2,624,000
Solid waste service fees	-	-	3,000,000	3,000,000	-	-	-	-	-	3,000,000
Swimming pool fees	-	-	775,000	775,000	-	-	-	-	-	775,000
Investment earnings	708,000	26,000	50,000	784,000	-	200,000	-	-	200,000	984,000
Charge for services	1,860,000	208,000	-	2,068,000	-	-	-	-	-	2,068,000
Other revenue	3,070,000	258,000	1,500	3,329,500	117,000	1,195,500	-	3,040,300	4,352,800	7,682,300
Total revenues	38,282,800	2,852,700	6,450,500	47,586,000	1,080,100	1,395,500	8,687,900	3,040,300	14,203,800	61,789,800
Expenditures:										
<i>Operating</i>										
Public Safety	18,610,100	256,100	-	18,866,200	-	-	-	-	-	18,866,200
Parks and Recreation	4,045,800	182,200	822,000	5,050,000	-	-	-	-	-	5,050,000
Community Development	1,330,000	-	-	1,330,000	-	-	-	-	-	1,330,000
Public Service	2,279,000	2,325,100	4,997,100	9,601,200	-	30,000	-	-	30,000	9,631,200
Administrative Direction	3,125,700	-	-	3,125,700	-	-	-	-	-	3,125,700
Administrative Support	6,672,700	111,900	-	6,784,600	35,000	-	10,000	1,466,300	1,511,300	8,295,900
General Administration	2,382,300	-	-	2,382,300	-	-	-	-	-	2,382,300
<i>Capital outlay</i>										
Capital equipment	17,400	16,500	162,500	196,400	1,723,600	-	-	-	1,723,600	1,920,000
Capital improvements	-	250,000	-	250,000	-	14,391,700	-	-	14,391,700	14,641,700
<i>Debt service</i>										
Debt payments	-	-	18,900	18,900	-	-	8,556,600	-	8,556,600	8,575,500
Total expenditures	38,463,000	3,141,800	6,000,500	47,605,300	1,758,600	14,421,700	8,566,600	1,466,300	26,213,200	73,818,500
Net revenue over/(under) expenditures	(180,200)	(289,100)	450,000	(19,300)	(678,500)	(13,026,200)	121,300	1,574,000	(12,009,400)	(12,028,700)
Other financing sources/(uses) and intra-city services										
Intra-city services	66,000	(5,000)	(61,000)	-	-	-	-	-	-	-
Transfer/Advance in	4,294,000	-	-	4,294,000	315,000	3,318,400	6,965,700	-	10,599,100	14,893,100
Transfer/Advance out	(5,286,400)	-	(1,047,800)	(6,334,200)	-	(220,300)	(6,858,200)	(1,480,400)	(8,558,900)	(14,893,100)
Total other financing sources/(uses) and intra-city services	(926,400)	(5,000)	(1,108,800)	(2,040,200)	315,000	3,098,100	107,500	(1,480,400)	2,040,200	-
Net change in fund balance	(1,106,600)	(294,100)	(658,800)	(2,059,500)	(363,500)	(9,928,100)	228,800	93,600	(9,969,200)	(12,028,700)
Beginning balance	22,602,086	2,581,773	5,921,330	31,105,189	928,526	17,294,666	15,042,884	2,557,161	35,823,237	66,928,426
Anticipated appropriation lapses (3%)	1,129,000	-	-	1,129,000	-	-	-	-	-	1,129,000
Ending balance	\$ 22,624,486	\$ 2,287,673	\$ 5,262,530	\$ 30,174,689	\$ 565,026	\$ 7,366,566	\$ 15,271,684	\$ 2,650,761	\$ 25,854,037	\$ 56,028,726

Note: The General Operations balance includes the General Fund reserve of: \$ 11,292,180

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 Firemen Pension Funds

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

FUND SUMMARIES - Operations - General

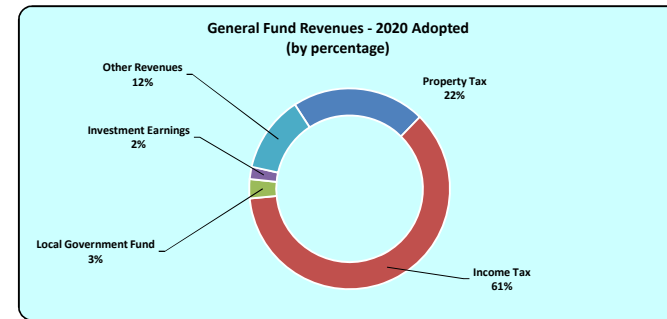
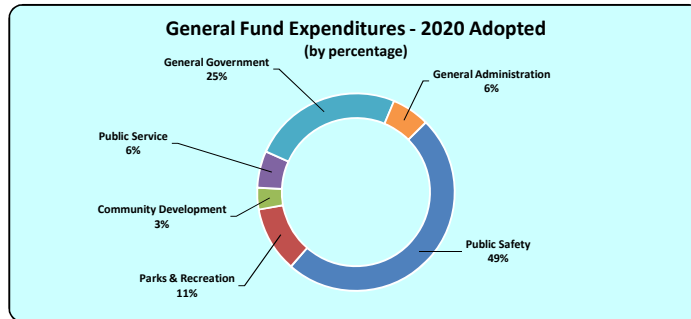
2020 SUMMARY PRESENTATION

	General Fund	EMS Billing Fund	Civil Service Fund	Self Insurance Fund	Economic Development Fund	Police and Firemen Pension Funds	Total General Operations
Revenues:							
Income tax	\$ 21,349,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,349,800
Property tax	7,508,700	-	-	-	-	2,713,300	10,222,000
Local government fund	1,073,000	-	-	-	-	-	1,073,000
Investment earnings	700,000	-	-	8,000	-	-	708,000
Charge for services	1,235,000	625,000	-	-	-	-	1,860,000
Other revenue	3,060,000	-	-	10,000	-	-	3,070,000
Total revenues	34,926,500	625,000	-	18,000	-	2,713,300	38,282,800
Expenditures:							
<i>Operating</i>							
Public Safety	18,415,100	195,000	-	-	-	-	18,610,100
Parks and Recreation	4,045,800	-	-	-	-	-	4,045,800
Community Development	1,330,000	-	-	-	-	-	1,330,000
Public Service	2,279,000	-	-	-	-	-	2,279,000
Administrative Direction	2,585,700	-	-	-	540,000	-	3,125,700
Administrative Support	6,652,700	-	20,000	-	-	-	6,672,700
General administration	2,332,300	-	-	50,000	-	-	2,382,300
<i>Capital outlay</i>							
Capital equipment	-	17,400	-	-	-	-	17,400
Total expenditures	37,640,600	212,400	20,000	50,000	540,000	-	38,463,000
Net revenue over/(under) expenditures	(2,714,100)	412,600	(20,000)	(32,000)	(540,000)	2,713,300	(180,200)
Other financing sources/(uses) and intra-city services							
Intra-city services	66,000	-	-	-	-	-	66,000
Transfers/Advances in**	3,774,000	-	20,000	-	500,000	-	4,294,000
Transfers/Advances out	(2,153,400)	(433,000)	-	-	-	(2,700,000)	(5,286,400)
Total other financing sources(uses) and intra-city services	1,686,600	(433,000)	20,000	-	500,000	(2,700,000)	(926,400)
Net change in fund balance	(1,027,500)	(20,400)	-	(32,000)	(40,000)	13,300	(1,106,600)
Beginning balance	18,241,143	324,143	61,111	858,090	653,159	2,464,440	22,602,086
Anticipated appropriation lapses	1,129,000	-	-	-	-	-	1,129,000
Ending balance	\$ 18,342,643	\$ 303,743	\$ 61,111	\$ 826,090	\$ 613,159	\$ 2,477,740	\$ 22,624,486

FUND SUMMARIES - Operations - General

GENERAL FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Property tax	\$ 6,736,362	\$ 6,664,428	\$ 6,747,215	\$ 7,544,720	\$ 7,470,324	\$ 7,508,700	\$ 7,734,000	\$ 7,811,000	\$ 7,889,000
Income tax	16,189,948	18,325,700	18,794,073	20,751,427	21,415,351	21,349,800	21,830,200	22,321,400	22,823,600
Local government fund	1,114,871	1,073,822	1,011,543	1,071,319	1,137,343	1,073,000	1,073,000	1,073,000	1,073,000
Estate tax	65,805	-	-	-	-	-	-	-	-
Investment earnings	376,502	513,604	557,985	815,922	1,094,423	700,000	700,000	700,000	700,000
Other revenues	4,297,549	4,606,720	4,220,776	3,980,753	5,753,768	4,295,000	3,938,000	3,977,000	4,017,000
Total revenues	28,781,037	31,184,274	31,331,592	34,164,141	36,871,209	34,926,500	35,275,200	35,882,400	36,502,600
Other sources:									
Intra-city services reimbursement:									
Tax Incentive Review Fund	5,000	5,000	5,000	5,000	5,000	5,000	15,770	-	-
Sanitary Sewer Fund	19,583	34,264	22,113	30,798	20,590	26,000	26,000	26,000	26,000
Water Surcharge Fund	13,833	15,429	8,227	7,190	9,084	15,000	15,000	15,000	15,000
Stormwater Management Fund	13,659	12,550	12,675	12,820	16,776	20,000	20,000	20,000	20,000
Transfers/Advances in:									
Police and fire pension tax (transfer)	2,284,721	2,329,444	2,223,410	2,321,688	2,427,468	2,700,000	2,740,000	2,767,000	2,795,000
Chelsea TIF Fund (transfer)	115,127	-	-	-	-	-	-	-	-
Horizon TIF Fund (repay advance)	-	-	-	-	-	375,000	375,000	350,000	100,000
Kingsdale Core TIF Fund (repay advance)	1,000,000	-	200,000	100,000	200,000	309,000	209,000	-	-
Lane Avenue TIF Fund (repay advance)	-	400,000	-	-	-	50,000	50,000	-	-
Lane Avenue Mixed Use TIF Fund (repay advance)	-	479,000	-	-	-	60,000	100,000	100,000	100,000
Tremont Road TIF Fund (repay advance)	-	-	-	-	40,000	40,000	35,000	35,100	35,500
Arlington Centre TIF Fund (repay advance)	-	-	-	5,000	-	-	-	-	-
West Lane - Northwest TIF Fund (repay advance)	-	-	-	-	-	15,000	15,000	15,000	15,000
Community Fiber Optic Fund (repay advance)	-	500,000	125,000	100,000	100,000	100,000	100,000	100,000	100,000
Solid Waste Fund (repay advance)	-	-	-	-	125,000	125,000	-	-	-
Total other sources	3,451,923	3,775,687	2,596,425	2,582,496	2,943,918	3,840,000	3,700,770	3,428,100	3,206,500
Total revenues and other sources	32,232,960	34,959,961	33,928,017	36,746,637	39,815,127	38,766,500	38,975,970	39,310,500	39,709,100

2019 Other revenues:		2020 Adopted
Licenses and permits		1,600,000
Charges for services		1,235,000
Fines and forfeitures		300,000
Cable TV franchise fees		600,000
Hotel tax		185,000
Miscellaneous		250,000
Reimbursements		125,000
Total		\$ 4,295,000

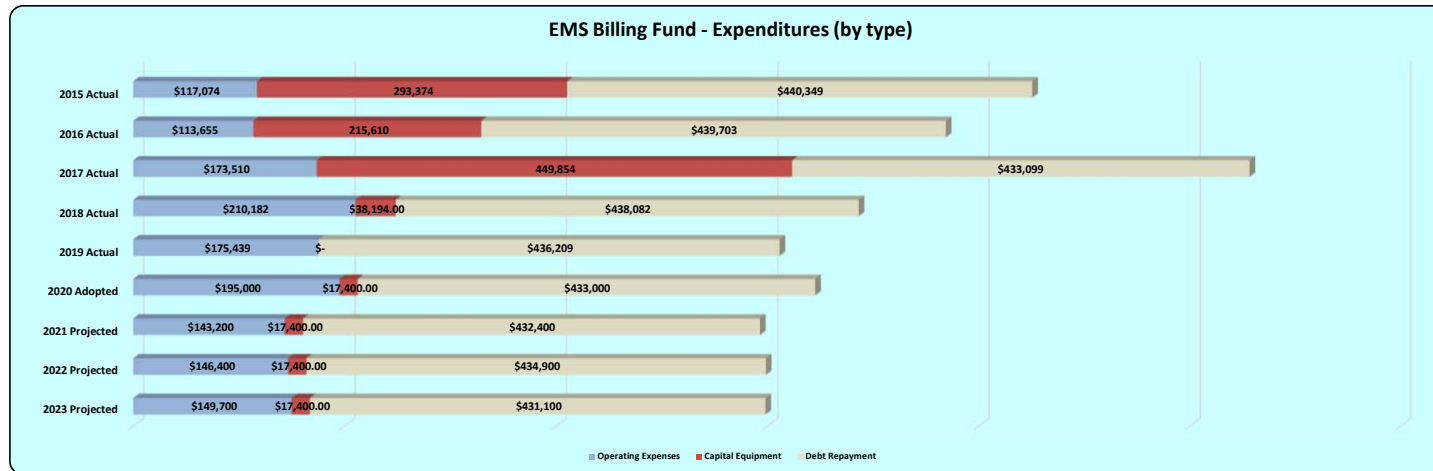


FUND SUMMARIES - Operations - General

GENERAL FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Expenditures:									
Police Division	\$ 7,353,155	\$ 7,757,481	\$ 7,911,913	\$ 8,384,662	\$ 8,715,308	\$ 9,674,600	\$ 9,892,300	\$ 10,114,900	\$ 10,342,500
Fire Division	7,635,989	8,018,445	8,369,025	8,522,064	8,855,516	8,740,500	8,937,200	9,138,300	9,343,900
Parks and Recreation	2,785,694	3,177,066	3,437,272	3,516,867	3,897,441	4,045,800	4,136,800	4,229,900	4,325,100
Community Development	845,591	822,028	915,870	926,871	1,046,997	1,330,000	1,359,900	1,390,500	1,421,800
Public Service Administration	813,890	849,450	850,276	992,228	946,750	1,022,200	1,045,200	1,068,700	1,092,700
Public Works Division	991,205	1,105,910	1,064,899	1,031,484	1,046,912	1,256,800	1,285,100	1,314,000	1,343,600
City Manager	806,859	968,516	1,193,275	1,285,497	1,025,237	1,376,700	1,407,700	1,439,400	1,471,800
City Attorney	649,786	775,261	713,905	707,772	688,531	787,400	805,100	823,200	841,700
City Clerk	246,182	253,512	235,370	233,729	246,763	277,300	283,500	289,900	296,400
City Council	118,874	117,114	148,661	137,777	189,394	144,300	147,500	150,800	154,200
Clerk of court	375,191	464,933	410,656	351,316	332,766	484,300	495,200	506,300	517,700
Finance	1,035,934	1,061,250	873,162	1,042,621	944,277	1,034,200	1,057,500	1,081,300	1,105,600
Information Technology	928,018	1,037,387	1,080,518	1,175,602	1,311,355	1,424,900	1,457,000	1,489,800	1,523,300
Facilities Maintenance	1,001,691	1,451,003	1,687,272	1,654,793	2,314,523	3,359,300	2,184,900	2,234,100	2,284,400
Board of Health	254,111	266,315	278,931	297,465	317,117	350,000	357,900	366,000	374,200
General Administration	1,919,223	2,066,532	3,271,404	2,439,594	2,614,846	2,332,300	2,384,800	2,438,500	2,493,400
Total expenditures	27,761,393	30,192,203	32,442,409	32,700,342	34,493,733	37,640,600	37,237,600	38,075,600	38,932,300
<i>Net revenue over (under) operating expenditures</i>	<i>4,471,567</i>	<i>4,767,758</i>	<i>1,485,608</i>	<i>4,046,295</i>	<i>5,321,394</i>	<i>1,125,900</i>	<i>1,738,370</i>	<i>1,234,900</i>	<i>776,800</i>
Other uses:									
Transfers out to other funds:									
Infrastructure Improvement Fund	750,000	750,000	3,750,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Street Maintenance & Repair Fund	180,273	872,800	21,800	225,000	125,000	-	-	-	-
Capital Equipment Fund	-	-	-	240,000	240,000	240,000	240,000	240,000	240,000
Technology Fund	-	-	-	100,000	75,000	75,000	75,000	75,000	75,000
EMS Billing Fund	-	-	460,000	-	-	-	-	-	-
Civil Service Fund	10,000	10,000	25,000	25,000	20,000	20,000	20,000	20,000	20,000
Community Fiber Optic Fund	-	-	68,400	68,400	68,400	68,400	68,400	68,400	68,400
Solid Waste Fund	239,540	-	-	-	-	-	-	-	-
Economic Development Fund	427,317	670,168	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Advances out to other funds:									
Horizon TIF Fund (advance)	-	-	-	-	1,200,000	-	-	-	-
Kingsdale Core TIF Fund (advance)	1,000,000	-	-	-	-	-	-	-	-
Lane Avenue Mixed Use TIF Fund (advance)	-	-	-	-	360,000	-	-	-	-
Lane Ave TIF Fund (advance)	-	-	-	-	100,000	-	-	-	-
Tremont Road TIF Fund (advance)	-	291,135	-	-	-	-	-	-	-
Arlington Centre TIF Fund (advance)	-	5,000	-	-	-	-	-	-	-
West Lane - Northwest TIF Fund (advance)	-	-	-	218,200	-	-	-	-	-
Community Fiber Optic Fund (advance)	2,500,000	-	-	-	-	-	-	-	-
Solid Waste Fund (advance)	-	-	-	250,000	-	-	-	-	-
Total operating expenditures and other uses	32,868,523	32,791,306	37,267,609	35,576,942	38,432,133	39,794,000	39,391,000	40,229,000	41,085,700
<i>Excess (def) of revenues & transfers in over expenditures & transfers out</i>	<i>(635,563)</i>	<i>2,168,655</i>	<i>(3,339,592)</i>	<i>1,169,695</i>	<i>1,382,994</i>	<i>(1,027,500)</i>	<i>(415,030)</i>	<i>(918,500)</i>	<i>(1,376,600)</i>
Fund balances at beginning of year	17,059,435	16,480,051	18,675,380	15,428,143	16,724,553	18,241,143	18,342,643	19,044,613	19,268,113
Lapsed encumbrances/appropriations	56,179	26,674	92,355	126,715	133,596	-	-	-	-
Anticipated appropriation lapses	-	-	-	-	-	1,129,000	1,117,000	1,142,000	1,168,000
Fund balance at end of year	\$ 16,480,051	\$ 18,675,380	\$ 15,428,143	\$ 16,724,553	\$ 18,241,143	\$ 18,342,643	\$ 19,044,613	\$ 19,268,113	\$ 19,059,513
Breakdown of fund balance:									
Restricted ending fund balance	8,328,418	9,057,661	9,732,723	9,810,103	10,348,120	11,292,180	11,171,280	11,422,680	11,679,690
Unrestricted ending fund balance	8,151,633	9,617,719	5,695,420	6,914,450	7,893,023	7,050,463	7,873,333	7,845,433	7,379,823
<i>Fund balance to operating expenditures</i>	<i>59%</i>	<i>62%</i>	<i>48%</i>	<i>51%</i>	<i>53%</i>	<i>49%</i>	<i>51%</i>	<i>51%</i>	<i>49%</i>

FUND SUMMARIES - Operations - General

EMERGENCY MEDICAL SERVICES (EMS) BILLING FUND										
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected	
Revenues:										
EMS fees	\$ 741,476	\$ 685,145	\$ 582,701	\$ 714,932	\$ 692,623	\$ 625,000	\$ 600,000	\$ 600,000	\$ 600,000	
Other revenues	-	-	-	10,391	787	-	-	-	-	
Transfers/Advances in General Fund (transfer)	-	-	460,000	-	-	-	-	-	-	
Total revenues	741,476	685,145	1,042,701	725,323	693,410	625,000	600,000	600,000	600,000	
Expenditures:										
Operating	117,074	113,655	173,510	210,182	175,439	195,000	143,200	146,400	149,700	
Lease payment	190,086	190,086	190,086	-	-	-	-	-	-	
Capital equipment	103,288	25,524	259,768	38,194	-	17,400	17,400	17,400	17,400	
Transfers/Advances out General Bond Retirement Fund (transfer)	440,349	439,703	433,099	438,082	436,209	433,000	432,400	434,900	431,100	
Total expenditures	850,797	768,968	1,056,463	686,458	611,648	645,400	593,000	598,700	598,200	
Excess (def) of revenues & transfer in over expenditures & transfers out	(109,321)	(83,823)	(13,762)	38,865	81,762	(20,400)	7,000	1,300	1,800	
Fund balance at beginning of year	409,108	300,569	216,746	203,353	242,379	324,143	303,743	310,743	312,043	
Lapsed appropriations	782	-	369	161	2	-	-	-	-	
Fund balance at end of year	\$ 300,569	\$ 216,746	\$ 203,353	\$ 242,379	\$ 324,143	\$ 303,743	\$ 310,743	\$ 312,043	\$ 313,843	
Outstanding debt balance (including interest)	\$ 5,655,793	\$ 5,216,090	\$ 4,782,991	\$ 4,344,909	\$ 3,908,700	\$ 3,475,700	\$ 3,043,300	\$ 2,608,400	\$ 2,177,300	



FUND SUMMARIES - Operations - General

CIVIL SERVICE FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Transfers/Advances in General Fund (transfer)	\$ 10,000	\$ 10,000	\$ 25,000	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Total revenues	10,000	10,000	25,000	25,000	20,000	20,000	20,000	20,000	20,000
Expenditures:									
Operating	12,717	18,274	6,605	16,752	4,455	20,000	20,000	20,000	20,000
Total expenditures	12,717	18,274	6,605	16,752	4,455	20,000	20,000	20,000	20,000
Excess (def) of revenues & transfers in over expenditures & transfers out	(2,717)	(8,274)	18,395	8,248	15,545	-	-	-	-
Fund balance at beginning of year	29,914	27,197	18,923	37,318	45,566	61,111	61,111	61,111	61,111
Fund balance at end of year	\$ 27,197	\$ 18,923	\$ 37,318	\$ 45,566	\$ 61,111	\$ 61,111	\$ 61,111	\$ 61,111	\$ 61,111

SELF INSURANCE FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Investment earnings	\$ 6,021	\$ 7,583	\$ 7,843	\$ 11,418	\$ 15,008	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Reimbursements	36,663	53,828	49,481	48,525	9,836	10,000	10,000	10,000	10,000
Total revenues	42,684	61,411	57,324	59,943	24,844	18,000	18,000	18,000	18,000
Expenditures:									
Liability/property damage payments	14,017	17,285	13,270	31,486	11,938	50,000	50,000	50,000	50,000
Total expenditures	14,017	17,285	13,270	31,486	11,938	50,000	50,000	50,000	50,000
Excess (def) of revenues & transfers in over expenditures & transfers out	28,667	44,126	44,054	28,457	12,906	(32,000)	(32,000)	(32,000)	(32,000)
Fund balance at beginning of year	699,880	728,547	772,673	816,727	845,184	858,090	826,090	794,090	762,090
Fund balance at end of year	\$ 728,547	\$ 772,673	\$ 816,727	\$ 845,184	\$ 858,090	\$ 826,090	\$ 794,090	\$ 762,090	\$ 730,090

FUND SUMMARIES - Operations - General

ECONOMIC DEVELOPMENT FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Transfers/Advances in General Fund (transfer)	\$ 427,314	\$ 670,168	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Total revenues	427,314	670,168	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Expenditures:									
Operating	26,873	17,051	43,334	19,910	11,365	65,000	25,600	26,200	26,800
Contractual incentive payments	225,610	841,822	95,000	137,859	185,724	165,000	-	-	-
Clinton Twp. revenue sharing	23,044	19,040	25,476	-	-	-	-	-	-
Dublin School revenue sharing	175,724	210,916	215,829	200,889	41,780	-	-	-	-
Amount available for current year projects	-	-	-	-	-	310,000	474,400	473,800	473,200
Total expenditures	451,251	1,088,829	379,639	358,658	238,869	540,000	500,000	500,000	500,000
Excess (def) of revenues & transfers in over expenditures & transfers out	(23,937)	(418,661)	120,361	141,342	261,131	(40,000)	-	-	-
Fund balance at beginning of year	482,855	508,918	90,257	250,618	392,028	653,159	613,159	613,159	613,159
Lapsed encumbrances	50,000	-	40,000	68	-	-	-	-	-
Fund balance at end of year	\$ 508,918	\$ 90,257	\$ 250,618	\$ 392,028	\$ 653,159	\$ 613,159	\$ 613,159	\$ 613,159	\$ 613,159

POLICE AND FIREMEN PENSION FUNDS									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Property tax	\$ 2,699,503	\$ 2,709,254	\$ 2,743,998	\$ 2,702,496	\$ 2,682,279	\$ 2,713,300	\$ 2,740,000	\$ 2,767,000	\$ 2,795,000
Total revenues	2,699,503	2,709,254	2,743,998	2,702,496	2,682,279	2,713,300	2,740,000	2,767,000	2,795,000
Expenditures:									
Transfers/Advances out General Fund (transfer)	2,284,721	2,329,444	2,223,410	2,321,688	2,427,468	2,700,000	2,740,000	2,767,000	2,795,000
Total expenditures	2,284,721	2,329,444	2,223,410	2,321,688	2,427,468	2,700,000	2,740,000	2,767,000	2,795,000
Excess (def) of revenues & transfers in over expenditures & transfers out	414,782	379,810	520,588	380,808	254,811	13,300	-	-	-
Fund balance at beginning of year	513,641	928,423	1,308,233	1,828,821	2,209,629	2,464,440	2,477,740	2,477,740	2,477,740
Fund balance at end of year	\$ 928,423	\$ 1,308,233	\$ 1,828,821	\$ 2,209,629	\$ 2,464,440	\$ 2,477,740	\$ 2,477,740	\$ 2,477,740	\$ 2,477,740

Note: The revenue is a combination of permanent inside millage (.6) and a five-year .97-mil voted levy. The five-year voted levy expires in 2022.



FUND SUMMARIES – Operations – Restricted

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

Street Maintenance and Repair Fund

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

Lifelong Learning and Leisure Fund

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

Tree Planting Fund

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

Neighborhood Lighting Utility Fund

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

Clerk of Courts Fund

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

Mayor's Court Computer Fund

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

Mayor's Court Special Projects Fund

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

Upper Arlington Visitor's Bureau Fund

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

Tax Incentive Review Fund

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

FUND SUMMARIES – Operations – Restricted

Law Enforcement Fund

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

Enforcement Education Fund

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

FEMA Fund

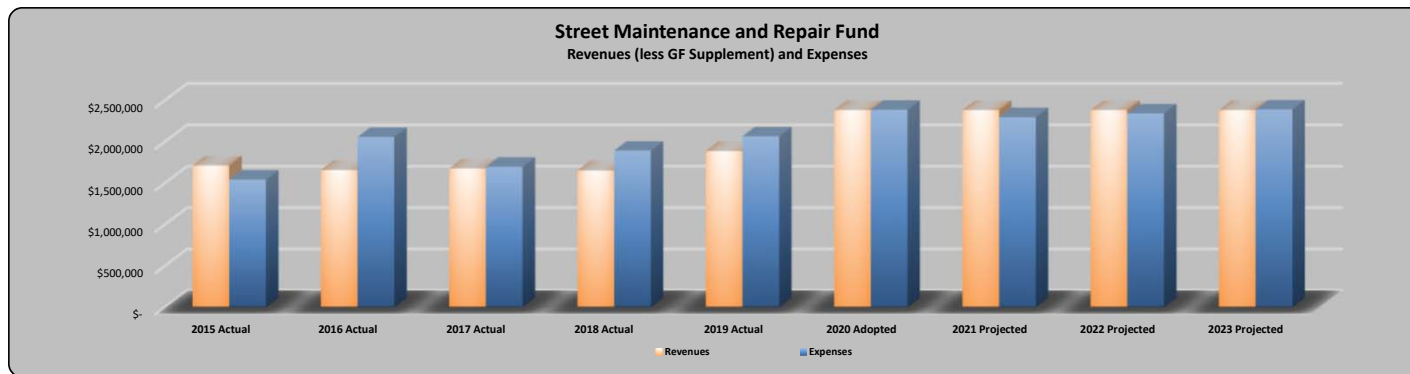
This fund was established to account for public assistance grant revenues from the Federal Emergency Management Agency.

FUND SUMMARIES - Operations - Restricted

2020 SUMMARY PRESENTATION												
	Street Maintenance and Repair Fund	Life Long Learning and Leisure Fund	Tree Planting Fund	Neighborhood Lighting Utility Fund	Clerk of Courts Fund	Mayor's Court Computer Fund	Mayor's Court Special Project Fund	Upper Arlington Visitor's Bureau Fund	Tax Incentive Review Fund	Law Enforcement Fund	Enforcement Education Fund	Total Restricted Operations
Revenues:												
Gas, BMV fees	\$ 2,360,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,360,700
Investment earnings	10,000	-	-	6,000	-	-	-	-	-	10,000	-	26,000
Charge for services	-	145,000	-	63,000	-	-	-	-	-	-	-	208,000
Other revenue	8,000	-	20,000	-	10,000	10,000	30,000	62,000	500	115,000	2,500	258,000
Total revenues	2,378,700	145,000	20,000	69,000	10,000	10,000	30,000	62,000	500	125,000	2,500	2,852,700
Expenditures:												
<i>Operating</i>												
Public Safety	-	-	-	-	-	-	-	-	-	253,600	2,500	256,100
Parks and Recreation	-	162,200	20,000	-	-	-	-	-	-	-	-	182,200
Public Service	2,116,300	-	-	208,800	-	-	-	-	-	-	-	2,325,100
Administrative support	-	-	-	-	17,000	11,900	23,000	60,000	-	-	-	111,900
<i>Capital Outlay</i>												
Capital equipment	16,500	-	-	-	-	-	-	-	-	-	-	16,500
Capital improvements	250,000	-	-	-	-	-	-	-	-	-	-	250,000
Total expenditures	2,382,800	162,200	20,000	208,800	17,000	11,900	23,000	60,000	-	253,600	2,500	3,141,800
Net revenue over/(under) expenditures	(4,100)	(17,200)	-	(139,800)	(7,000)	(1,900)	7,000	2,000	500	(128,600)	-	(289,100)
Other financing sources/(uses) and intra-city services												
Intra-city services	-	-	-	-	-	-	-	-	(5,000)	-	-	(5,000)
Total other financing sources(uses) and intra-city services	-	-	-	-	-	-	-	-	(5,000)	-	-	(5,000)
Net change in fund balance	(4,100)	(17,200)	-	(139,800)	(7,000)	(1,900)	7,000	2,000	(4,500)	(128,600)	-	(294,100)
Beginning balance	835,381	88,821	96,637	443,471	21,016	46,102	98,046	233,276	20,270	680,388	18,365	2,581,773
Ending balance	\$ 831,281	\$ 71,621	\$ 96,637	\$ 303,671	\$ 14,016	\$ 44,202	\$ 105,046	\$ 235,276	\$ 15,770	\$ 551,788	\$ 18,365	\$ 2,287,673

FUND SUMMARIES - Operations - Restricted

STREET MAINTENANCE AND REPAIR FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Gasoline tax	\$ 1,189,760	\$ 1,176,969	\$ 1,203,609	\$ 1,173,465	\$ 1,413,646	\$ 1,910,700	\$ 1,910,700	\$ 1,910,700	\$ 1,910,700
Motor vehicle license tax	462,312	470,642	450,489	449,011	440,700	450,000	450,000	450,000	450,000
Investment earnings	1,023	5,036	8,860	11,241	14,111	10,000	10,000	10,000	10,000
Miscellaneous revenues	8,900	2,550	9,685	7,050	16,149	8,000	8,000	8,000	8,000
Reimbursements	47,948	48	-	9,303	-	-	-	-	-
Transfers/Advances in									
General Fund (transfer)	180,273	872,800	21,800	225,000	125,000	-	-	-	-
Total revenues	<u>1,890,216</u>	<u>2,528,045</u>	<u>1,694,443</u>	<u>1,875,070</u>	<u>2,009,606</u>	<u>2,378,700</u>	<u>2,378,700</u>	<u>2,378,700</u>	<u>2,378,700</u>
Expenditures:									
Public Works Division									
Operating	998,128	1,114,194	1,061,496	1,227,672	1,399,123	1,273,900	1,302,600	1,331,900	1,361,900
Capital equipment	-	-	-	-	-	16,500	-	-	-
Capital improvements	-	422,165	-	-	-	250,000	250,000	250,000	250,000
Public Service Administration									
Operating	541,930	518,008	633,006	661,489	664,159	842,400	741,400	758,100	775,200
Total expenditures	<u>1,540,058</u>	<u>2,054,367</u>	<u>1,694,502</u>	<u>1,889,161</u>	<u>2,063,282</u>	<u>2,382,800</u>	<u>2,294,000</u>	<u>2,340,000</u>	<u>2,387,100</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	350,158	473,678	(59)	(14,091)	(53,676)	(4,100)	84,700	38,700	(8,400)
Fund balance at beginning of year	40,228	390,386	865,128	899,551	886,446	835,381	831,281	915,981	954,681
Lapsed encumbrances	-	1,064	34,482	986	2,611	-	-	-	-
Fund balance at end of year	<u>\$ 390,386</u>	<u>\$ 865,128</u>	<u>\$ 899,551</u>	<u>\$ 886,446</u>	<u>\$ 835,381</u>	<u>\$ 831,281</u>	<u>\$ 915,981</u>	<u>\$ 954,681</u>	<u>\$ 946,281</u>



FUND SUMMARIES - Operations - Restricted

LIFE LONG LEARNING AND LEISURE FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Charges for services	\$ 160,705	\$ 159,358	\$ 145,088	\$ 126,656	\$ 112,134	\$ 145,000	\$ 146,500	\$ 148,000	\$ 149,500
Total revenues	<u>160,705</u>	<u>159,358</u>	<u>145,088</u>	<u>126,656</u>	<u>112,134</u>	<u>145,000</u>	<u>146,500</u>	<u>148,000</u>	<u>149,500</u>
Expenditures:									
Recreation programs	147,307	157,141	137,471	135,282	135,005	162,200	165,800	169,500	173,300
Total expenditures	<u>147,307</u>	<u>157,141</u>	<u>137,471</u>	<u>135,282</u>	<u>135,005</u>	<u>162,200</u>	<u>165,800</u>	<u>169,500</u>	<u>173,300</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	13,398	2,217	7,617	(8,626)	(22,871)	(17,200)	(19,300)	(21,500)	(23,800)
Fund balance at beginning of year	96,257	109,655	111,872	120,318	111,692	88,821	71,621	52,321	30,821
Lapsed encumbrances	-	-	829	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 109,655</u>	<u>\$ 111,872</u>	<u>\$ 120,318</u>	<u>\$ 111,692</u>	<u>\$ 88,821</u>	<u>\$ 71,621</u>	<u>\$ 52,321</u>	<u>\$ 30,821</u>	<u>\$ 7,021</u>

TREE PLANTING FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Tree planting donations	\$ 17,514	\$ 16,061	\$ 26,139	\$ 36,175	\$ 24,147	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Total revenues	<u>17,514</u>	<u>16,061</u>	<u>26,139</u>	<u>36,175</u>	<u>24,147</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Expenditures:									
Operating	14,601	13,759	15,933	26,346	23,458	20,000	20,000	20,000	20,000
Total expenditures	<u>14,601</u>	<u>13,759</u>	<u>15,933</u>	<u>26,346</u>	<u>23,458</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Excess (def) of revenues & transfer in over expenditures & transfers out	2,913	2,302	10,206	9,829	689	-	-	-	-
Fund balance at beginning of year	70,698	73,611	75,913	86,119	95,948	96,637	96,637	96,637	96,637
Fund balance at end of year	<u>\$ 73,611</u>	<u>\$ 75,913</u>	<u>\$ 86,119</u>	<u>\$ 95,948</u>	<u>\$ 96,637</u>	<u>\$ 96,637</u>	<u>\$ 96,637</u>	<u>\$ 96,637</u>	<u>\$ 96,637</u>

FUND SUMMARIES - Operations - Restricted

NEIGHBORHOOD LIGHTING UTILITY FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Investment earnings	\$ 4,573	\$ 5,839	\$ 6,075	\$ 7,303	\$ 9,435	\$ 6,000	\$ 6,000	\$ 6,000	\$ 8,000
Maintenance fees	63,735	63,712	63,346	62,407	63,917	63,000	63,000	63,000	63,000
Total revenues	68,308	69,551	69,421	69,710	73,352	69,000	69,000	69,000	71,000
Expenditures:									
Operating	33,441	31,606	140,685	70,603	133,661	208,800	100,500	103,000	105,000
Total expenditures	33,441	31,606	140,685	70,603	133,661	208,800	100,500	103,000	105,000
Excess (def) of revenues & transfers in over expenditures & transfers out	34,867	37,945	(71,264)	(893)	(60,309)	(139,800)	(31,500)	(34,000)	(34,000)
Fund balance at beginning of year	503,125	537,992	575,937	504,673	503,780	443,471	303,671	272,171	238,171
Fund balance at end of year	\$ 537,992	\$ 575,937	\$ 504,673	\$ 503,780	\$ 443,471	\$ 303,671	\$ 272,171	\$ 238,171	\$ 204,171

CLERK OF COURTS FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Court fees	\$ 10,101	\$ 10,959	\$ 9,300	\$ 9,665	\$ 9,118	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total revenues	10,101	10,959	9,300	9,665	9,118	10,000	10,000	10,000	10,000
Expenditures:									
Operating	10,587	9,543	10,122	11,504	22,010	17,000	12,000	12,300	12,600
Capital equipment	-	7,468	13,101	-	-	-	-	-	-
Total expenditures	10,587	17,011	23,223	11,504	22,010	17,000	12,000	12,300	12,600
Excess (def) of revenues & transfers in over expenditures & transfers out	(486)	(6,052)	(13,923)	(1,839)	(12,892)	(7,000)	(2,000)	(2,300)	(2,600)
Fund balance at beginning of year	54,330	53,879	47,827	33,904	32,065	21,016	14,016	12,016	9,716
Lapsed encumbrances	35	-	-	-	1,843	-	-	-	-
Fund balance at end of year	\$ 53,879	\$ 47,827	\$ 33,904	\$ 32,065	\$ 21,016	\$ 14,016	\$ 12,016	\$ 9,716	\$ 7,116

FUND SUMMARIES - Operations - Restricted

MAYOR'S COURT COMPUTER FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Court fees	\$ 10,101	\$ 10,959	\$ 9,300	\$ 9,665	\$ 9,117	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total revenues	<u>10,101</u>	<u>10,959</u>	<u>9,300</u>	<u>9,665</u>	<u>9,117</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Expenditures:									
Operating	8,056	11,051	10,752	7,771	16,636	11,900	12,200	12,500	12,800
Capital equipment	-	7,469	13,101	-	-	-	-	-	-
Total expenditures	<u>8,056</u>	<u>18,520</u>	<u>23,853</u>	<u>7,771</u>	<u>16,636</u>	<u>11,900</u>	<u>12,200</u>	<u>12,500</u>	<u>12,800</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	2,045	(7,561)	(14,553)	1,894	(7,519)	(1,900)	(2,200)	(2,500)	(2,800)
Fund balance at beginning of year	71,796	73,841	66,280	51,727	53,621	46,102	44,202	42,002	39,502
Fund balance at end of year	<u>\$ 73,841</u>	<u>\$ 66,280</u>	<u>\$ 51,727</u>	<u>\$ 53,621</u>	<u>\$ 46,102</u>	<u>\$ 44,202</u>	<u>\$ 42,002</u>	<u>\$ 39,502</u>	<u>\$ 36,702</u>

MAYOR'S COURT SPECIAL PROJECT FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Court fees	\$ 33,434	\$ 36,190	\$ 33,926	\$ 32,870	\$ 30,463	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Reimbursements/Grants	-	-	-	-	10,000	-	-	-	-
Total revenues	<u>33,434</u>	<u>36,190</u>	<u>33,926</u>	<u>32,870</u>	<u>40,463</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Expenditures:									
Operating	-	3,060	12,784	11,869	71,721	23,000	23,500	24,000	24,500
Capital equipment	-	-	-	22,072	-	-	-	-	-
Total expenditures	<u>-</u>	<u>3,060</u>	<u>12,784</u>	<u>33,941</u>	<u>71,721</u>	<u>23,000</u>	<u>23,500</u>	<u>24,000</u>	<u>24,500</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	33,434	33,130	21,142	(1,071)	(31,258)	7,000	6,500	6,000	5,500
Fund balance at beginning of year	42,669	76,103	109,233	130,375	129,304	98,046	105,046	111,546	117,546
Fund balance at end of year	<u>\$ 76,103</u>	<u>\$ 109,233</u>	<u>\$ 130,375</u>	<u>\$ 129,304</u>	<u>\$ 98,046</u>	<u>\$ 105,046</u>	<u>\$ 111,546</u>	<u>\$ 117,546</u>	<u>\$ 123,046</u>

FUND SUMMARIES - Operations - Restricted

UPPER ARLINGTON VISITOR'S BUREAU FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Other revenues	\$ 64,912	\$ 68,625	\$ 68,503	\$ 61,069	\$ 65,177	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000
Total revenues	<u>64,912</u>	<u>68,625</u>	<u>68,503</u>	<u>61,069</u>	<u>65,177</u>	<u>62,000</u>	<u>62,000</u>	<u>62,000</u>	<u>62,000</u>
Expenditures:									
Operating	-	-	12,276	67,632	28,439	60,000	61,400	62,800	64,200
Capital equipment	-	-	-	55,000	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>12,276</u>	<u>122,632</u>	<u>28,439</u>	<u>60,000</u>	<u>61,400</u>	<u>62,800</u>	<u>64,200</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	64,912	68,625	56,227	(61,563)	36,738	2,000	600	(800)	(2,200)
Fund balance at beginning of year	68,337	133,249	201,874	258,101	196,538	233,276	235,276	235,876	235,076
Fund balance at end of year	<u>\$ 133,249</u>	<u>\$ 201,874</u>	<u>\$ 258,101</u>	<u>\$ 196,538</u>	<u>\$ 233,276</u>	<u>\$ 235,276</u>	<u>\$ 235,876</u>	<u>\$ 235,076</u>	<u>\$ 232,876</u>

TAX INCENTIVE REVIEW FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Miscellaneous revenues	\$ 5,418	\$ 4,427	\$ 4,429	\$ 3,978	\$ 1,500	\$ 500	\$ -	\$ -	\$ -
Total revenues	<u>5,418</u>	<u>4,427</u>	<u>4,429</u>	<u>3,978</u>	<u>1,500</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:									
Intra-city services	5,000	5,000	5,000	5,000	5,000	5,000	15,770	-	-
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>15,770</u>	<u>-</u>	<u>-</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	418	(573)	(571)	(1,022)	(3,500)	(4,500)	(15,770)	-	-
Fund balance at beginning of year	25,518	25,936	25,363	24,792	23,770	20,270	15,770	-	-
Fund balance at end of year	<u>\$ 25,936</u>	<u>\$ 25,363</u>	<u>\$ 24,792</u>	<u>\$ 23,770</u>	<u>\$ 20,270</u>	<u>\$ 15,770</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FUND SUMMARIES - Operations - Restricted

LAW ENFORCEMENT FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Sale of forfeited property	\$ 196,071	\$ 99,069	\$ 34,706	\$ 152,847	\$ 119,841	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
Investment earnings	8,554	8,945	8,295	11,212	13,925	10,000	10,000	10,000	10,000
Reimbursements	638	30,458	71,348	27,038	27,038	5,000	5,000	5,000	5,000
Total revenues	<u>205,263</u>	<u>138,472</u>	<u>114,349</u>	<u>191,097</u>	<u>160,804</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>
Expenditures:									
Operating	230,737	149,264	194,380	194,078	220,108	253,600	259,300	265,100	271,100
Capital equipment	165,791	4,446	28,518	-	46,586	-	-	-	-
Total expenditures	<u>396,528</u>	<u>153,710</u>	<u>222,898</u>	<u>194,078</u>	<u>266,694</u>	<u>253,600</u>	<u>259,300</u>	<u>265,100</u>	<u>271,100</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(191,265)	(15,238)	(108,549)	(2,981)	(105,890)	(128,600)	(134,300)	(140,100)	(146,100)
Fund balance at beginning of year	1,104,311	913,046	897,808	789,259	786,278	680,388	551,788	417,488	277,388
Fund balance at end of year	<u>\$ 913,046</u>	<u>\$ 897,808</u>	<u>\$ 789,259</u>	<u>\$ 786,278</u>	<u>\$ 680,388</u>	<u>\$ 551,788</u>	<u>\$ 417,488</u>	<u>\$ 277,388</u>	<u>\$ 131,288</u>

ENFORCEMENT EDUCATION FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Fine revenue	\$ 2,514	\$ 2,487	\$ 2,392	\$ 2,465	\$ 1,883	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Total revenues	<u>2,514</u>	<u>2,487</u>	<u>2,392</u>	<u>2,465</u>	<u>1,883</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Expenditures:									
Operating	444	627	644	2,405	1,096	2,500	2,500	2,500	2,500
Total expenditures	<u>444</u>	<u>627</u>	<u>644</u>	<u>2,405</u>	<u>1,096</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	2,070	1,860	1,748	60	787	-	-	-	-
Fund balance at beginning of year	11,840	13,910	15,770	17,518	17,578	18,365	18,365	18,365	18,365
Fund balance at end of year	<u>\$ 13,910</u>	<u>\$ 15,770</u>	<u>\$ 17,518</u>	<u>\$ 17,578</u>	<u>\$ 18,365</u>	<u>\$ 18,365</u>	<u>\$ 18,365</u>	<u>\$ 18,365</u>	<u>\$ 18,365</u>

FUND SUMMARIES - Operations - Restricted

	FEMA FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>	
<u>Revenues:</u>										
Reimbursements/Grants	\$ -	\$ -	\$ -	\$ -	\$ 46,828	\$ -	\$ -	\$ -	\$ -	-
Total revenues	-	-	-	-	46,828	-	-	-	-	-
<u>Expenditures:</u>										
Operating	-	-	-	-	46,828	-	-	-	-	-
Total expenditures	-	-	-	-	46,828	-	-	-	-	-
Excess (def) of revenues & transfers in over expenditures & transfers out	-	-	-	-	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-	-	-	-	-
Lapsed encumbrances	-	-	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

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

2020 SUMMARY PRESENTATION

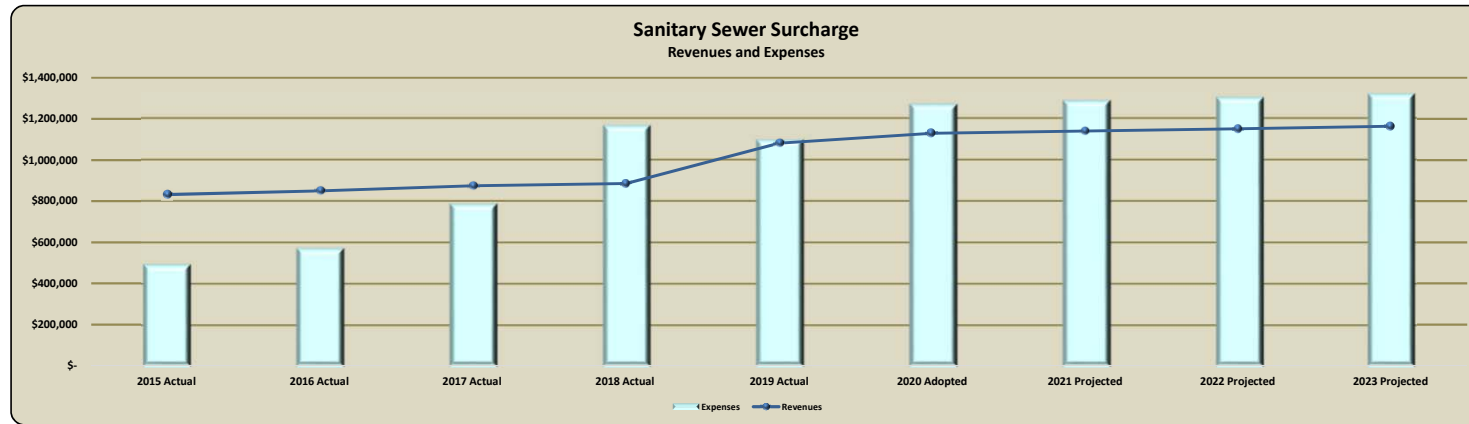
	Solid Waste Management <u>Fund</u>	Sanitary Sewer Surcharge <u>Fund</u>	Water Surcharge <u>Fund</u>	Stormwater Management <u>Fund</u>	Swimming Pool <u>Fund</u>	Total Business Operations
Revenues:						
Water, sewer & stormwater fees	\$ -	\$ 1,129,000	\$ 742,000	\$ 753,000	\$ -	\$ 2,624,000
Solid waste service fees	3,000,000	-	-	-	-	3,000,000
Swimming pool fees	-	-	-	-	775,000	775,000
Investment earnings	15,000	-	-	35,000	-	50,000
Other revenue	-	1,500	-	-	-	1,500
Total revenues	3,015,000	1,130,500	742,000	788,000	775,000	6,450,500
Expenditures:						
<i>Operating</i>						
Parks and Recreation	-	-	-	-	822,000	822,000
Public Service	2,935,000	880,800	569,300	612,000	-	4,997,100
<i>Capital outlay</i>						
Capital equipment	-	-	-	140,000	22,500	162,500
<i>Debt service</i>						
Debt payments	-	-	18,900	-	-	18,900
Total expenditures	2,935,000	880,800	588,200	752,000	844,500	6,000,500
Net Revenue over/(under) expenditures	80,000	249,700	153,800	36,000	(69,500)	450,000
Other financing sources/(uses) and intra-city services						
Intra-city services	-	(26,000)	(15,000)	(20,000)	-	(61,000)
Transfers/Advances out	(125,000)	(362,400)	(430,600)	(129,800)	-	(1,047,800)
Total other financing sources(uses) and intra-city services	(125,000)	(388,400)	(445,600)	(149,800)	-	(1,108,800)
Net change in fund balance	(45,000)	(138,700)	(291,800)	(113,800)	(69,500)	(658,800)
Beginning balance	749,052	1,064,646	861,053	2,701,241	545,338	5,921,330
Ending balance	\$ 704,052	\$ 925,946	\$ 569,253	\$ 2,587,441	\$ 475,838	\$ 5,262,530

FUND SUMMARIES - Operations - Business

SOLID WASTE MANAGEMENT FUND										
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected	
Revenues:										
Sale of stickers	\$ 1,481,261	\$ 1,605,442	\$ 1,420,161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sale of recyclables	48	-	-	-	-	-	-	-	-	
Annual service fees	502,769	807,284	829,259	2,738,708	3,003,058	3,000,000	3,000,000	3,000,000	3,000,000	
Pass through premium fees	25,650	20,375	28,000	-	-	-	-	-	-	
Miscellaneous revenues	-	166	-	-	-	-	-	-	-	
Investment earnings	3,161	6,206	9,295	14,765	25,056	15,000	15,000	15,000	15,000	
Transfers/Advances in:										
General Fund (transfer)	239,540	-	-	-	-	-	-	-	-	
General Fund (advance)	-	-	-	250,000	-	-	-	-	-	
Total revenues	<u>2,252,429</u>	<u>2,439,473</u>	<u>2,286,715</u>	<u>3,003,473</u>	<u>3,028,114</u>	<u>3,015,000</u>	<u>3,015,000</u>	<u>3,015,000</u>	<u>3,015,000</u>	
Expenditures:										
Refuse and recycling collection contract	1,768,540	1,777,252	1,777,252	2,818,227	2,789,540	2,800,000	2,800,000	2,800,000	2,800,000	
Pass through premium fees	28,000	28,000	28,000	-	-	-	-	-	-	
Medical exemption fees	1,000	1,000	6,000	-	-	-	-	-	-	
Disposal fees	283,582	361,318	238,153	148,542	84,736	125,000	125,000	125,000	125,000	
Miscellaneous (billing) fees	9,805	9,810	6,885	6,584	1,959	10,000	10,200	10,400	10,600	
Sticker refunds	-	-	-	32,970	-	-	-	-	-	
Transfers/Advances out:										
General Fund (repay advance)	-	-	-	-	125,000	125,000	-	-	-	
Total expenditures	<u>2,090,927</u>	<u>2,177,380</u>	<u>2,056,290</u>	<u>3,006,323</u>	<u>3,001,235</u>	<u>3,060,000</u>	<u>2,935,200</u>	<u>2,935,400</u>	<u>2,935,600</u>	
Excess (def) of revenues & transfers in over expenditures & transfers out	161,502	262,093	230,425	(2,850)	26,879	(45,000)	79,800	79,600	79,400	
Fund balance at beginning of year	13,280	174,782	436,875	721,751	718,901	749,052	704,052	783,852	863,452	
Lapsed encumbrances	-	-	54,451	-	3,272	-	-	-	-	
Fund balance at end of year	<u>\$ 174,782</u>	<u>\$ 436,875</u>	<u>\$ 721,751</u>	<u>\$ 718,901</u>	<u>\$ 749,052</u>	<u>\$ 704,052</u>	<u>\$ 783,852</u>	<u>\$ 863,452</u>	<u>\$ 942,852</u>	
Balance of amount due to the General Fund	-	-	-	250,000	125,000	-	-	-	-	

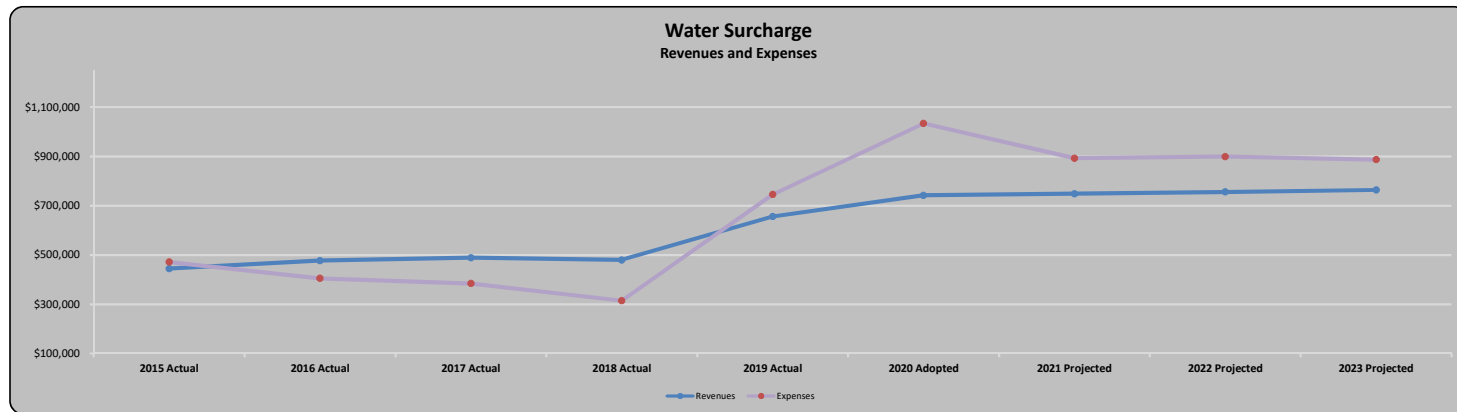
FUND SUMMARIES - Operations - Business

SANITARY SEWER SURCHARGE FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Sewer surcharge	\$ 831,477	\$ 849,674	\$ 874,315	\$ 884,959	\$ 1,080,767	\$ 1,129,000	\$ 1,140,000	\$ 1,151,000	\$ 1,163,000
Miscellaneous revenues	1,001	952	1,375	1,587	1,931	1,500	1,500	1,500	1,500
Total revenues	<u>832,478</u>	<u>850,626</u>	<u>875,690</u>	<u>886,546</u>	<u>1,082,698</u>	<u>1,130,500</u>	<u>1,141,500</u>	<u>1,152,500</u>	<u>1,164,500</u>
Expenditures:									
Public Works Division									
Operating	393,161	486,277	760,515	848,571	712,140	880,800	900,600	920,900	941,600
Capital equipment	16,010	664	-	278,628	-	-	-	-	-
Intra-city services	19,583	34,264	22,113	30,798	20,590	26,000	26,000	26,000	26,000
Debt service on Issue 2 Loans	68,487	-	-	-	-	-	-	-	-
Transfers/Advances out:									
Bond Retirement Fund (transfer)	-	53,612	7,507	7,500	364,668	362,400	358,900	355,400	351,700
Total expenditures	<u>497,241</u>	<u>574,817</u>	<u>790,135</u>	<u>1,165,497</u>	<u>1,097,398</u>	<u>1,269,200</u>	<u>1,285,500</u>	<u>1,302,300</u>	<u>1,319,300</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	335,237	275,809	85,555	(278,951)	(14,700)	(138,700)	(144,000)	(149,800)	(154,800)
Fund balance at beginning of year	654,198	989,435	1,265,907	1,352,349	1,079,346	1,064,646	925,946	781,946	632,146
Lapsed encumbrances	-	663	887	5,948	-	-	-	-	-
Fund balance at end of year	<u>\$ 989,435</u>	<u>\$ 1,265,907</u>	<u>\$ 1,352,349</u>	<u>\$ 1,079,346</u>	<u>\$ 1,064,646</u>	<u>\$ 925,946</u>	<u>\$ 781,946</u>	<u>\$ 632,146</u>	<u>\$ 477,346</u>
Outstanding debt balance (including interest)	\$ 5,672,119	\$ 5,618,507	\$ 5,611,000	\$ 5,603,500	\$ 5,238,832	\$ 4,876,432	\$ 4,517,532	\$ 4,162,132	\$ 3,810,432



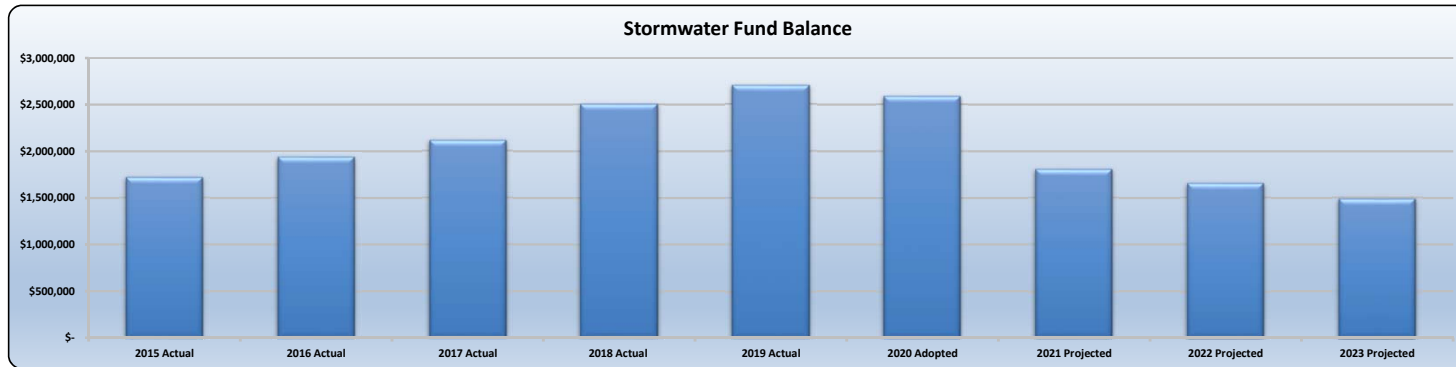
FUND SUMMARIES - Operations - Business

WATER SURCHARGE FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Water surcharge	\$ 445,071	\$ 477,319	\$ 488,644	\$ 479,834	\$ 656,119	\$ 742,000	\$ 749,000	\$ 756,000	\$ 764,000
Total revenues	<u>445,071</u>	<u>477,319</u>	<u>488,644</u>	<u>479,834</u>	<u>656,119</u>	<u>742,000</u>	<u>749,000</u>	<u>756,000</u>	<u>764,000</u>
Expenditures:									
Public Works Division									
Operating	317,588	280,436	269,605	200,352	285,144	569,300	432,100	441,800	451,700
Capital equipment	15,511	664	-	-	-	-	-	-	-
Intra-city services	13,833	15,429	8,227	7,190	9,084	15,000	15,000	15,000	15,000
Debt service on Issue 2 loans	90,639	55,276	18,869	18,869	18,869	18,900	18,900	18,900	-
Transfers/Advances out:									
Bond Retirement Fund (transfer)	33,773	53,612	87,856	87,774	432,496	430,600	427,000	423,500	420,200
Total expenditures	<u>471,344</u>	<u>405,417</u>	<u>384,557</u>	<u>314,185</u>	<u>745,593</u>	<u>1,033,800</u>	<u>893,000</u>	<u>899,200</u>	<u>886,900</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(26,273)	71,902	104,087	165,649	(89,474)	(291,800)	(144,000)	(143,200)	(122,900)
Fund balance at beginning of year	622,608	598,952	676,526	780,777	950,527	861,053	569,253	425,253	282,053
Lapsed encumbrances	2,617	5,672	164	4,101	-	-	-	-	-
Fund balance at end of year	<u>\$ 598,952</u>	<u>\$ 676,526</u>	<u>\$ 780,777</u>	<u>\$ 950,527</u>	<u>\$ 861,053</u>	<u>\$ 569,253</u>	<u>\$ 425,253</u>	<u>\$ 282,053</u>	<u>\$ 159,153</u>
Outstanding debt balance (including interest)	\$ 6,928,238	\$ 6,874,626	\$ 6,786,770	\$ 6,698,996	\$ 6,266,500	\$ 5,835,900	\$ 5,408,900	\$ 4,985,400	4,565,200



FUND SUMMARIES - Operations - Business

STORMWATER MANAGEMENT FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Stormwater fees	\$ 740,412	\$ 758,969	\$ 753,029	\$ 745,603	\$ 765,847	\$ 753,000	\$ 753,000	\$ 753,000	\$ 753,000
Investment earnings	17,089	21,947	23,094	33,473	49,506	35,000	35,000	35,000	35,000
Miscellaneous revenues	-	-	932	-	-	-	-	-	-
Total revenues	<u>757,501</u>	<u>780,916</u>	<u>777,055</u>	<u>779,076</u>	<u>815,353</u>	<u>788,000</u>	<u>788,000</u>	<u>788,000</u>	<u>788,000</u>
Expenditures:									
Public Works Division									
Operating	253,082	256,078	350,596	324,416	481,722	612,000	625,800	640,000	654,000
Capital equipment	-	-	-	-	-	140,000	-	-	-
Capital improvements	-	-	-	-	-	-	800,000	150,000	150,000
Intra-city services	13,659	12,550	12,675	12,820	16,776	20,000	20,000	20,000	20,000
Transfers/Advances out:									
Bond Retirement Fund (transfer)	252,946	293,162	243,280	62,534	129,978	129,800	129,000	128,300	127,700
Total expenditures	<u>519,687</u>	<u>561,790</u>	<u>606,551</u>	<u>399,770</u>	<u>628,476</u>	<u>901,800</u>	<u>1,574,800</u>	<u>938,300</u>	<u>951,700</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	237,814	219,126	170,504	379,306	186,877	(113,800)	(786,800)	(150,300)	(163,700)
Fund balance at beginning of year	1,479,078	1,716,917	1,936,043	2,111,742	2,505,767	2,701,241	2,587,441	1,800,641	1,650,341
Lapsed encumbrances	25	-	5,195	14,719	8,597	-	-	-	-
Fund balance at end of year	<u>\$ 1,716,917</u>	<u>\$ 1,936,043</u>	<u>\$ 2,111,742</u>	<u>\$ 2,505,767</u>	<u>\$ 2,701,241</u>	<u>\$ 2,587,441</u>	<u>\$ 1,800,641</u>	<u>\$ 1,650,341</u>	<u>\$ 1,486,641</u>
Outstanding debt balance (including interest)	\$ 2,377,076	\$ 2,083,914	\$ 1,840,634	\$ 1,778,100	\$ 1,648,122	\$ 1,778,100	\$ 1,649,100	\$ 1,520,800	\$ 1,393,100



FUND SUMMARIES - Operations - Business

SWIMMING POOL FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Charges and fees	\$ 541,009	\$ 599,856	\$ 711,878	\$ 758,428	\$ 791,691	\$ 775,000	\$ 775,000	\$ 775,000	\$ 775,000
Miscellaneous revenues	-	-	-	-	100	-	-	-	-
Total revenues	<u>541,009</u>	<u>599,856</u>	<u>711,878</u>	<u>758,428</u>	<u>791,791</u>	<u>775,000</u>	<u>775,000</u>	<u>775,000</u>	<u>775,000</u>
Expenditures:									
Operating	537,739	456,988	670,463	675,911	759,499	822,000	794,000	811,900	830,200
Capital equipment	61,226	-	16,871	-	-	22,500	-	-	-
Capital improvements	-	-	-	104,423	-	-	-	-	-
Total expenditures	<u>598,965</u>	<u>456,988</u>	<u>687,334</u>	<u>780,334</u>	<u>759,499</u>	<u>844,500</u>	<u>794,000</u>	<u>811,900</u>	<u>830,200</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(57,956)	142,868	24,544	(21,906)	32,292	(69,500)	(19,000)	(36,900)	(55,200)
Fund balance at beginning of year	423,984	366,028	508,896	534,202	513,046	545,338	475,838	456,838	419,938
Lapsed encumbrances	-	-	762	750	-	-	-	-	-
Fund balance at end of year	<u>\$ 366,028</u>	<u>\$ 508,896</u>	<u>\$ 534,202</u>	<u>\$ 513,046</u>	<u>\$ 545,338</u>	<u>\$ 475,838</u>	<u>\$ 456,838</u>	<u>\$ 419,938</u>	<u>\$ 364,738</u>



FUND SUMMARIES – Capital – Capital Equipment and Capital Improvements

CAPITAL EQUIPMENT

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

Capital Equipment Fund

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

Technology Fund

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

CAPITAL IMPROVEMENTS

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

Bonded Improvement Fund

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

Estate Tax Capital Project Fund

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

Infrastructure Improvement Fund

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

Community Fiber Optic Fund

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

FUND SUMMARIES - Capital - Capital Equipment and Capital Improvements

2020 SUMMARY PRESENTATION

	Capital Equipment Fund	Technology Fund	Total Capital Equipment	Bonded Improvement Fund	Estate Tax Capital Project Fund	Infrastructure Improvement Fund	Community Fiber Optic Fund	Total Capital Improvements
Revenues:								
Property tax	\$ 963,100	\$ -	\$ 963,100	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	200,000	-	-	-	200,000
Other revenue	-	117,000	117,000	-	-	1,000,000	195,500	1,195,500
Total revenues	963,100	117,000	1,080,100	200,000	-	1,000,000	195,500	1,395,500
Expenditures:								
<i>Operating</i>								
Public Service	-	-	-	-	-	-	30,000	30,000
Administrative support	-	35,000	35,000	-	-	-	-	-
<i>Capital outlay</i>								
Capital equipment	1,557,100	166,500	1,723,600	-	-	-	-	-
Capital improvements	-	-	-	9,477,600	-	4,914,100	-	14,391,700
Total expenditures	1,557,100	201,500	1,758,600	9,477,600	-	4,914,100	30,000	14,421,700
Net revenue over/(under) expenditures	(594,000)	(84,500)	(678,500)	(9,277,600)	-	(3,914,100)	165,500	(13,026,200)
Other financing sources/(uses)								
Transfer/Advances in	240,000	75,000	315,000	-	-	3,250,000	68,400	3,318,400
Transfers/Advances out	-	-	-	-	-	-	(220,300)	(220,300)
Total other financing sources(uses)	240,000	75,000	315,000	-	-	3,250,000	(151,900)	3,098,100
Net change in fund balance	(354,000)	(9,500)	(363,500)	(9,277,600)	-	(664,100)	13,600	(9,928,100)
Beginning balance	691,940	236,586	928,526	11,721,026	53,921	5,174,352	345,367	17,294,666
Ending balance	\$ 337,940	\$ 227,086	\$ 565,026	\$ 2,443,426	\$ 53,921	\$ 4,510,252	\$ 358,967	\$ 7,366,566

FUND SUMMARIES - Capital - Capital Equipment

CAPITAL EQUIPMENT FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Property tax	\$ 843,562	\$ 847,131	\$ 857,606	\$ 960,926	\$ 952,078	\$ 963,100	\$ 992,000	\$ 1,022,000	\$ 1,053,000
Reimbursements/Grants	-	-	-	-	39,167	-	-	-	-
Transfers/Advances in:									
General Fund (transfer)	-	-	-	240,000	240,000	240,000	240,000	240,000	240,000
Total revenues	<u>843,562</u>	<u>847,131</u>	<u>857,606</u>	<u>1,200,926</u>	<u>1,231,245</u>	<u>1,203,100</u>	<u>1,232,000</u>	<u>1,262,000</u>	<u>1,293,000</u>
Expenditures:									
Capital equipment	733,165	954,102	1,031,938	742,053	1,204,560	1,557,100	1,232,000	1,262,000	1,293,000
Fleet lease payments	-	29,418	-	-	-	-	-	-	-
Total expenditures	<u>733,165</u>	<u>983,520</u>	<u>1,031,938</u>	<u>742,053</u>	<u>1,204,560</u>	<u>1,557,100</u>	<u>1,232,000</u>	<u>1,262,000</u>	<u>1,293,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	110,397	(136,389)	(174,332)	458,873	26,685	(354,000)	-	-	-
Fund balance at beginning of year	380,204	490,601	354,212	183,030	656,994	691,940	337,940	337,940	337,940
Lapsed encumbrances	-	-	3,150	15,091	8,261	-	-	-	-
Fund balance at end of year	<u>\$ 490,601</u>	<u>\$ 354,212</u>	<u>\$ 183,030</u>	<u>\$ 656,994</u>	<u>\$ 691,940</u>	<u>\$ 337,940</u>	<u>\$ 337,940</u>	<u>\$ 337,940</u>	<u>\$ 337,940</u>

TECHNOLOGY FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Cellular tower rental fees	\$ 76,204	\$ 70,859	\$ 71,101	\$ 98,519	\$ 166,044	\$ 117,000	\$ 117,000	\$ 117,000	\$ 117,000
Transfers/Advances in:									
General Fund (transfer)	-	-	-	100,000	75,000	75,000	75,000	75,000	75,000
Total revenues	<u>76,204</u>	<u>70,859</u>	<u>71,101</u>	<u>198,519</u>	<u>241,044</u>	<u>192,000</u>	<u>192,000</u>	<u>192,000</u>	<u>192,000</u>
Expenditures:									
Operating	15,000	28,515	60,192	29,797	70,424	35,000	192,000	192,000	192,000
Capital equipment	73,615	-	7,182	100,216	73,295	166,500	-	-	-
Total expenditures	<u>88,615</u>	<u>28,515</u>	<u>67,374</u>	<u>130,013</u>	<u>143,719</u>	<u>201,500</u>	<u>192,000</u>	<u>192,000</u>	<u>192,000</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(12,411)	42,344	3,727	68,506	97,325	(9,500)	-	-	-
Fund balance at beginning of year	33,945	24,684	67,028	70,755	139,261	236,586	227,086	227,086	227,086
Lapsed encumbrances	3,150	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 24,684</u>	<u>\$ 67,028</u>	<u>\$ 70,755</u>	<u>\$ 139,261</u>	<u>\$ 236,586</u>	<u>\$ 227,086</u>	<u>\$ 227,086</u>	<u>\$ 227,086</u>	<u>\$ 227,086</u>

FUND SUMMARIES - Capital - Capital Improvements

BONDED IMPROVEMENT FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Investment earnings	\$ 28,002	\$ 31,931	\$ 115,292	\$ 216,453	\$ 398,561	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Sale of bonds and notes	16,098,475	9,825,000	9,280,000	9,515,000	5,370,000	-	16,287,100	-	18,429,600
Premium on Bonds Issued	-	-	-	-	84,106	-	-	-	-
Miscellaneous revenues	-	-	919	25,125	-	-	-	-	-
Reimbursements/Grants	-	-	-	81,868	168,330	-	-	-	-
Total revenues	16,126,477	9,856,931	9,396,211	9,838,446	6,020,997	200,000	16,487,100	200,000	18,629,600
Expenditures:									
Capital improvements	5,788,421	10,325,645	10,794,377	8,745,801	5,575,443	9,477,600	7,773,000	8,514,100	9,924,900
Debt issuance costs	-	86,854	-	-	75,727	-	-	-	-
Total expenditures	5,788,421	10,412,499	10,794,377	8,745,801	5,651,170	9,477,600	7,773,000	8,514,100	9,924,900
Excess (def) of revenues & transfers in over expenditures & transfers out	10,338,056	(555,568)	(1,398,166)	1,092,645	369,827	(9,277,600)	8,714,100	(8,314,100)	8,704,700
Fund balance at beginning of year	68	10,338,124	10,078,673	9,140,066	10,821,394	11,721,026	2,443,426	11,157,526	2,843,426
Lapsed encumbrances	-	296,117	459,559	588,683	529,805	-	-	-	-
Fund balance at end of year	\$ 10,338,124	\$ 10,078,673	\$ 9,140,066	\$ 10,821,394	\$ 11,721,026	\$ 2,443,426	\$ 11,157,526	\$ 2,843,426	\$ 11,548,126

ESTATE TAX CAPITAL PROJECT FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Investment earnings	\$ 110,576	\$ 89,639	\$ 34,560	\$ 6,796	\$ 12,680	\$ -	\$ -	\$ -	\$ -
Reimbursements	-	-	-	435,164	329	-	-	-	-
Proceeds of grants/loans	1,448,245	3,165,079	2,066	163,133	-	-	-	-	-
Miscellaneous revenues	23,256	-	-	-	-	-	-	-	-
Total revenues	1,582,077	3,254,718	36,626	605,093	13,009	-	-	-	-
Expenditures:									
Capital improvements	7,032,239	8,694,530	1,619,787	173,327	706,550	-	-	-	-
Total expenditures	7,032,239	8,694,530	1,619,787	173,327	706,550	-	-	-	-
Excess (def) of revenues & transfers in over expenditures & transfers out	(5,450,162)	(5,439,812)	(1,583,161)	431,766	(693,541)	-	-	-	-
Fund balance at beginning of year	11,776,146	6,938,824	1,618,165	144,531	725,298	53,921	53,921	53,921	53,921
Lapsed encumbrances	612,840	119,153	109,527	149,001	22,164	-	-	-	-
Fund balance at end of year	\$ 6,938,824	\$ 1,618,165	\$ 144,531	\$ 725,298	\$ 53,921	\$ 53,921	\$ 53,921	\$ 53,921	\$ 53,921

Note: The Estate Tax Fund provides cash funding of the ten-year Capital Improvement Plan. The Ohio legislature eliminated the estate tax effective January 1, 2013. Any remaining funds are dedicated to capital improvement projects and, when depleted, the fund will be eliminated.

FUND SUMMARIES - Capital - Capital Improvements

INFRASTRUCTURE IMPROVEMENT FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Reimbursements/Grants	\$ 980,000	\$ 290,000	\$ 235,160	\$ 1,800,761	\$ 671,666	\$ 1,000,000	\$ 500,000	\$ 3,705,200	\$ 3,895,660
Transfers/Advances in:									
General Fund (transfer)	750,000	750,000	3,750,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Capital Asset Management Fund (transfer)	-	1,000,000	2,000,000	2,500,000	2,000,000	2,000,000	1,750,000	1,750,000	1,750,000
Total revenues	<u>1,730,000</u>	<u>2,040,000</u>	<u>5,985,160</u>	<u>5,550,761</u>	<u>3,921,666</u>	<u>4,250,000</u>	<u>3,500,000</u>	<u>6,705,200</u>	<u>6,895,660</u>
Expenditures:									
Capital improvements	1,004,491	824,762	4,322,603	7,058,972	3,618,618	4,914,100	4,202,000	7,986,300	6,032,900
Total expenditures	<u>1,004,491</u>	<u>824,762</u>	<u>4,322,603</u>	<u>7,058,972</u>	<u>3,618,618</u>	<u>4,914,100</u>	<u>4,202,000</u>	<u>7,986,300</u>	<u>6,032,900</u>
Excess (def) of revenues & transfer in over expenditures & transfers out	725,509	1,215,238	1,662,557	(1,508,211)	303,048	(664,100)	(702,000)	(1,281,100)	862,760
Fund balance at beginning of year	1,825,912	2,551,421	4,108,109	5,786,909	4,544,281	5,174,352	4,510,252	3,808,252	2,527,152
Lapsed encumbrances	-	341,450	16,243	265,583	327,023	-	-	-	-
Fund balance at end of year	<u>\$ 2,551,421</u>	<u>\$ 4,108,109</u>	<u>\$ 5,786,909</u>	<u>\$ 4,544,281</u>	<u>\$ 5,174,352</u>	<u>\$ 4,510,252</u>	<u>\$ 3,808,252</u>	<u>\$ 2,527,152</u>	<u>\$ 3,389,912</u>

COMMUNITY FIBER OPTIC FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Grant/Loan Proceeds	\$ -	\$ 1,492,500	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
School, Library, City annual payments	-	-	195,516	195,516	195,515	195,500	195,500	195,500	195,500
Transfers/Advances in:									
General Fund (transfer)	-	-	68,400	68,400	68,400	68,400	68,400	68,400	68,400
General Fund (advance)	2,500,000	-	-	-	-	-	-	-	-
Total revenues	<u>2,500,000</u>	<u>1,492,500</u>	<u>263,916</u>	<u>263,916</u>	<u>263,915</u>	<u>263,900</u>	<u>263,900</u>	<u>263,900</u>	<u>263,900</u>
Expenditures:									
Repairs and maintenance	-	-	-	21,196	133,331	30,000	30,000	30,000	30,000
Capital improvements	2,439,846	709,417	1,261	18,449	-	-	-	-	-
Transfers/Advances out									
General Bond Retirement Fund (transfer)	-	-	120,298	120,298	120,298	120,300	120,300	120,300	120,300
General Fund (repay advance)	-	500,000	125,000	100,000	100,000	100,000	100,000	100,000	100,000
Total expenditures	<u>2,439,846</u>	<u>1,209,417</u>	<u>246,559</u>	<u>259,943</u>	<u>353,629</u>	<u>250,300</u>	<u>250,300</u>	<u>250,300</u>	<u>250,300</u>
Excess (def) of revenues & transfer in over expenditures & transfers out	60,154	283,083	17,357	3,973	(89,714)	13,600	13,600	13,600	13,600
Fund balance at beginning of year	-	60,154	344,478	419,785	423,758	345,367	358,967	372,567	386,167
Lapsed encumbrances	-	1,241	57,950	-	11,323	-	-	-	-
Fund balance at end of year	<u>\$ 60,154</u>	<u>\$ 344,478</u>	<u>\$ 419,785</u>	<u>\$ 423,758</u>	<u>\$ 345,367</u>	<u>\$ 358,967</u>	<u>\$ 372,567</u>	<u>\$ 386,167</u>	<u>\$ 399,767</u>
Balance of amount due to the General Fund	\$ 2,500,000	\$ 2,000,000	\$ 1,875,000	\$ 1,775,000	\$ 1,675,000	\$ 1,575,000	\$ 1,475,000	\$ 1,375,000	\$ 1,275,000

Note: The General Fund advanced \$2.5 million in 2015 for construction of the Upper Arlington fiber optic network. The City obtained a \$500,000 grant from the State of Ohio, and a \$1 million low interest loan from Franklin County to fund a portion of the construction costs. The General Fund has advanced the remainder of the funding. It is anticipated that the entire cost of the project, shared by the City, School District and the Library, will be repaid within the next 8 to 10 years.



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

DEBT and CAPITAL ASSET MANAGEMENT

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

General Bond Retirement Fund

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

Capital Asset Management Fund

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

TAX INCREMENT FINANCING (TIF)

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

Horizon Tax Incentive Fund

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

Kingsdale West TIF Fund

Established by Ordinance 125-2007, this district was established to capture any incremental increases in value within parcels located west of Tremont Road within the Kingsdale corridor. This TIF is set to expire in 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. This TIF is set to expire in 2040.

Arlington Crossing TIF Fund

Established by Ordinance 9-2008, 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 2039.

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 2039.

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 2041.

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 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 is set to expire in 2044.

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

Tremont Road TIF Fund

Established by Ordinance 81-2015, this fund was established to capture any incremental increases in value for the redevelopment of various parcels on Tremont Road and adjacent streets. The redevelopment began in 2005, and reimbursements to the City are scheduled to begin in 2019. This TIF is set to expire in 2048.

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 2048.

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 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 is expected to expire in 2052.

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

2020 SUMMARY PRESENTATION

	General Bond Retirement Fund	Capital Asset Management Fund	Total Debt and Capital Asset Management	Horizon TIF Fund	Kingsdale West TIF Fund	Kingsdale Core TIF Fund
Revenues:						
Income tax	\$ -	\$ 8,302,700	\$ 8,302,700	\$ -	\$ -	\$ -
Property tax	385,200	-	385,200	-	-	-
Other revenue	-	-	-	336,300	44,300	1,316,600
Total revenues	385,200	8,302,700	8,687,900	336,300	44,300	1,316,600
Expenditures:						
<i>Operating</i>						
Administrative support	10,000	-	10,000	10,200	600	745,000
<i>Debt service</i>						
Debt payments	8,556,600	-	8,556,600	-	-	-
Total expenditures	8,566,600	-	8,566,600	10,200	600	745,000
Net revenue over/(under) expenditures	(8,181,400)	8,302,700	121,300	326,100	43,700	571,600
Other financing sources/(uses)						
Transfer/Advances in	6,965,700	-	6,965,700	-	-	-
Transfers/Advances out	-	(6,858,200)	(6,858,200)	(375,000)	-	(578,700)
Total other financing sources(uses)	6,965,700	(6,858,200)	107,500	(375,000)	-	(578,700)
Net change in fund balance	(1,215,700)	1,444,500	228,800	(48,900)	43,700	(7,100)
Beginning balance	3,151,886	11,890,998	15,042,884	288,067	243,002	351,614
Ending balance	\$ 1,936,186	\$ 13,335,498	\$ 15,271,684	\$ 239,167	\$ 286,702	\$ 344,514

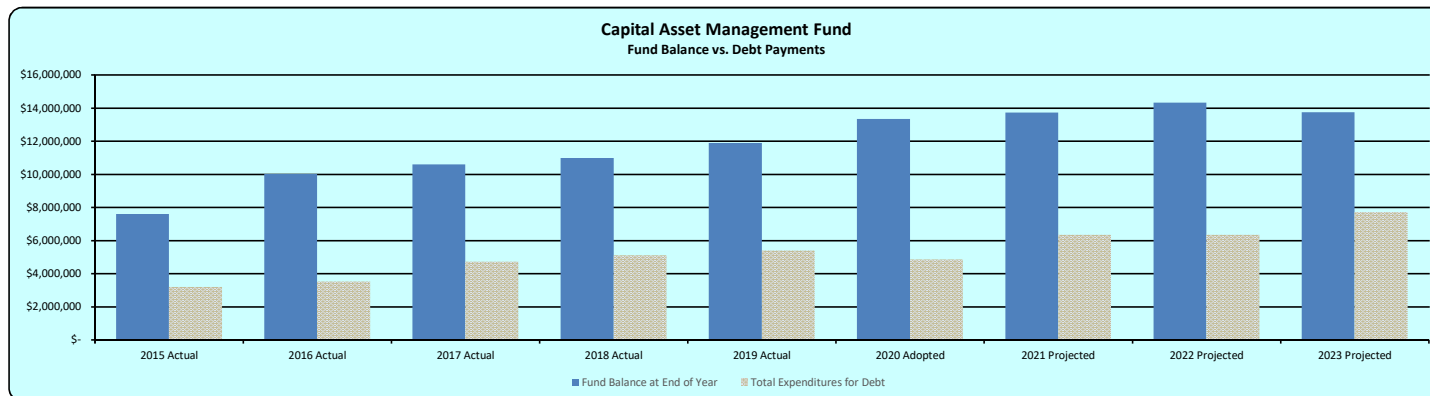
Arlington Crossing TIF Fund	Lane Ave TIF Fund	Riverside North TIF Fund	Riverside South TIF Fund	Lane Ave Mixed Use TIF Fund	Tremont Road TIF Fund	Arlington Centre TIF Fund	W Lane TIF Fund	Lane Ave II TIF Fund	Total Tax Increment Financing
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-
162,300	111,500	1,400	22,200	957,900	34,400	36,400	17,000	-	3,040,300
162,300	111,500	1,400	22,200	957,900	34,400	36,400	17,000	-	3,040,300
4,000	1,600	100	300	692,300	500	700	500	10,500	1,466,300
-	-	-	-	-	-	-	-	-	-
4,000	1,600	100	300	692,300	500	700	500	10,500	1,466,300
158,300	109,900	1,300	21,900	265,600	33,900	35,700	16,500	(10,500)	1,574,000
-	-	-	-	-	-	-	-	-	-
-	(50,000)	-	-	(421,700)	(40,000)	-	(15,000)	-	(1,480,400)
-	(50,000)	-	-	(421,700)	(40,000)	-	(15,000)	-	(1,480,400)
158,300	59,900	1,300	21,900	(156,100)	(6,100)	35,700	1,500	(10,500)	93,600
758,632	10,936	11,875	77,109	646,984	21,219	30,983	-	116,740	2,557,161
\$ 916,932	\$ 70,836	\$ 13,175	\$ 99,009	\$ 490,884	\$ 15,119	\$ 66,683	\$ 1,500	\$ 106,240	\$ 2,650,761

FUND SUMMARIES - Capital - Debt and Capital Asset Management

GENERAL BOND RETIREMENT FUND									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Property tax	\$ 843,561	\$ 847,131	\$ 857,607	\$ 480,407	\$ 380,755	\$ 385,200	\$ -	\$ -	\$ -
Special assessments	109,537	101,418	94,142	89,402	1,025	-	-	-	50,800
Federal interest subsidy	2,131	-	-	-	-	-	-	-	-
Proceeds from bonding of notes	2,814,525	-	-	-	-	-	-	-	-
Premium on Bonds Issued	1,344,951	170,991	457,855	483,931	503,719	-	-	-	-
Proceeds from bonds refunded	6,082,000	-	-	-	-	-	-	-	-
Premium on bonds refunded	606,360	-	-	-	-	-	-	-	-
Sale of bonds and notes	-	-	-	-	1,781,000	-	-	-	-
Transfers/Advances in:									
Capital Asset Management Fund (current)	3,197,961	3,521,577	4,722,700	5,107,875	5,391,034	4,858,200	5,121,300	5,110,300	5,093,800
Capital Asset Management Fund (proposed)	-	-	-	-	-	-	1,225,100	1,225,100	2,611,400
EMS Billing Fund	440,349	439,703	433,099	438,082	436,209	433,000	432,400	434,900	431,100
Water Surcharge Fund	33,773	53,612	87,856	87,774	432,496	430,600	427,000	423,500	420,200
Sanitary Sewer Surcharge Fund	-	53,612	7,507	7,500	364,668	362,400	358,900	355,400	351,700
Stormwater Management Fund	252,946	293,162	243,280	62,534	129,978	129,800	129,000	128,300	127,700
Lane Avenue Mixed Use TIF Fund	199,231	198,731	363,231	364,431	360,531	361,700	362,700	363,600	364,400
Kingsdale Core TIF Fund	169,837	269,604	269,382	269,131	268,850	269,700	269,300	269,000	269,600
Lane Avenue II TIF Fund	-	-	-	-	-	-	-	-	886,200
Community Fiber Optic Fund	-	-	120,298	120,298	120,298	120,300	120,300	120,300	120,300
Total revenues	<u>16,097,162</u>	<u>5,949,541</u>	<u>7,656,957</u>	<u>7,511,365</u>	<u>10,170,563</u>	<u>7,350,900</u>	<u>8,446,000</u>	<u>8,430,400</u>	<u>10,727,200</u>
Expenditures:									
Payment to bond escrow agent	6,759,764	-	-	-	-	-	-	-	-
Debt service payments - current debt	9,037,191	5,740,630	7,501,749	6,981,124	7,888,064	8,556,600	7,882,900	7,867,300	8,115,800
Debt service payments - proposed debt	-	-	-	-	-	-	1,225,100	1,225,100	2,611,400
Debt issuance costs	288,072	170,991	211,736	152,229	-	-	-	-	-
Property tax collection fees	11,646	11,610	11,369	6,230	6,610	10,000	10,200	10,400	10,600
Total expenditures	<u>16,096,673</u>	<u>5,923,231</u>	<u>7,724,854</u>	<u>7,139,583</u>	<u>7,894,674</u>	<u>8,566,600</u>	<u>9,118,200</u>	<u>9,102,800</u>	<u>10,737,800</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	489	26,310	(67,897)	371,782	2,275,889	(1,215,700)	(672,200)	(672,400)	(10,600)
Fund balance at beginning of year	545,313	545,802	572,112	504,215	875,997	3,151,886	1,936,186	1,263,986	591,586
Fund balance at end of year	<u>\$ 545,802</u>	<u>\$ 572,112</u>	<u>\$ 504,215</u>	<u>\$ 875,997</u>	<u>\$ 3,151,886</u>	<u>\$ 1,936,186</u>	<u>\$ 1,263,986</u>	<u>\$ 591,586</u>	<u>\$ 580,986</u>

FUND SUMMARIES - Capital - Debt and Capital Asset Management

CAPITAL ASSET MANAGEMENT FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Income tax	\$ 5,300,684	\$ 6,936,601	\$ 7,313,595	\$ 7,985,328	\$ 8,306,860	\$ 8,302,700	\$ 8,489,500	\$ 8,680,500	\$ 8,875,800
Total revenues	5,300,684	6,936,601	7,313,595	7,985,328	8,306,860	8,302,700	8,489,500	8,680,500	8,875,800
Expenditures:									
Transfers/Advances out:									
Bond Retirement Fund (transfer)	3,197,961	3,521,577	4,722,700	5,107,875	5,391,034	4,858,200	5,121,300	5,110,300	5,093,800
Bond Retirement Fund - proposed (transfer)	-	-	-	-	-	-	1,225,100	1,225,100	2,611,400
Infrastructure Fund (transfer)	-	1,000,000	2,000,000	2,500,000	2,000,000	2,000,000	1,750,000	1,750,000	1,750,000
Total expenditures	3,197,961	4,521,577	6,722,700	7,607,875	7,391,034	6,858,200	8,096,400	8,085,400	9,455,200
Excess (def) of revenues & transfers in over expenditures & transfers out	2,102,723	2,415,024	590,895	377,453	915,826	1,444,500	393,100	595,100	(579,400)
Fund balance at beginning of year	5,489,077	7,591,800	10,006,824	10,597,719	10,975,172	11,890,998	13,335,498	13,728,598	14,323,698
Fund balance at end of year	\$ 7,591,800	\$ 10,006,824	\$ 10,597,719	\$ 10,975,172	\$ 11,890,998	\$ 13,335,498	\$ 13,728,598	\$ 14,323,698	\$ 13,744,298
Debt coverage	3.37	4.13	3.67	3.64	3.58	4.16	3.44	3.54	3.01



FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

HORIZON TAX INCENTIVE FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Payment in lieu of taxes	\$ 278,832	\$ 334,588	\$ 352,757	\$ 354,132	\$ 346,423	\$ 336,300	\$ 346,400	\$ 349,900	\$ 353,400
Transfers/Advances out:									
General Fund (advance)	-	-	-	-	1,200,000	-	-	-	-
Total revenues	<u>278,832</u>	<u>334,588</u>	<u>352,757</u>	<u>354,132</u>	<u>1,546,423</u>	<u>336,300</u>	<u>346,400</u>	<u>349,900</u>	<u>353,400</u>
Expenditures:									
TIF expenses	3,159	5,975	10,106	8,370	6,633	10,200	10,400	10,600	10,800
Capital improvements	-	-	-	-	3,365,807	-	-	-	-
Transfers/Advances out:									
General Fund (repay advance)	-	-	-	-	-	375,000	375,000	350,000	100,000
Total expenditures	<u>3,159</u>	<u>5,975</u>	<u>10,106</u>	<u>8,370</u>	<u>3,372,440</u>	<u>385,200</u>	<u>385,400</u>	<u>360,600</u>	<u>110,800</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	275,673	328,613	342,651	345,762	(1,826,017)	(48,900)	(39,000)	(10,700)	242,600
Fund balance at beginning of year	821,385	1,097,058	1,425,671	1,768,322	2,114,084	288,067	239,167	200,167	189,467
Fund balance at end of year	<u>\$ 1,097,058</u>	<u>\$ 1,425,671</u>	<u>\$ 1,768,322</u>	<u>\$ 2,114,084</u>	<u>\$ 288,067</u>	<u>\$ 239,167</u>	<u>\$ 200,167</u>	<u>\$ 189,467</u>	<u>\$ 432,067</u>
Balance of amount due to the General Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000	\$ 825,000	\$ 450,000	\$ 100,000	\$ -

KINGSDALE WEST TIF FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Payment in lieu of taxes	\$ 42,930	\$ 42,983	\$ 42,988	\$ 44,041	\$ 43,943	\$ 44,300	\$ 45,600	\$ 46,100	\$ 46,600
Capital contributions in previous years	-	-	-	-	-	-	-	-	-
Total revenues	<u>42,930</u>	<u>42,983</u>	<u>42,988</u>	<u>44,041</u>	<u>43,943</u>	<u>44,300</u>	<u>45,600</u>	<u>46,100</u>	<u>46,600</u>
Expenditures:									
TIF expenses	490	491	489	497	496	600	600	600	600
Capital improvements	200,000	-	-	-	-	-	-	-	-
Total expenditures	<u>200,490</u>	<u>491</u>	<u>489</u>	<u>497</u>	<u>496</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	(157,560)	42,492	42,499	43,544	43,447	43,700	45,000	45,500	46,000
Fund balance at beginning of year	228,580	71,020	113,512	156,011	199,555	243,002	286,702	331,702	377,202
Fund balance at end of year	<u>\$ 71,020</u>	<u>\$ 113,512</u>	<u>\$ 156,011</u>	<u>\$ 199,555</u>	<u>\$ 243,002</u>	<u>\$ 286,702</u>	<u>\$ 331,702</u>	<u>\$ 377,202</u>	<u>\$ 423,202</u>

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

KINGSDALE CORE TIF FUND										
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>	
Revenues:										
Proceeds from the sale of land	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Payments in lieu of taxes	938,787	492,014	492,417	525,109	1,374,422	1,316,600	1,086,500	1,097,400	1,108,400	
Transfers/Advances in:										
General Fund (advance)	1,000,000	-	-	-	-	-	-	-	-	
Total revenues	<u>3,238,787</u>	<u>492,014</u>	<u>492,417</u>	<u>525,109</u>	<u>1,374,422</u>	<u>1,316,600</u>	<u>1,086,500</u>	<u>1,097,400</u>	<u>1,108,400</u>	
Expenditures:										
Note repayment	1,011,600	-	-	-	-	-	-	-	-	
TIF expenses	933,153	239,169	257,817	285,521	744,880	745,000	767,400	775,100	782,900	
Transfers/Advances out:										
General Bond Retirement Fund (transfer)	169,837	269,604	269,382	269,131	268,850	269,700	269,300	269,000	269,600	
General Fund (repay advance)	1,000,000	-	200,000	100,000	200,000	309,000	209,000	-	-	
Total expenditures	<u>3,114,590</u>	<u>508,773</u>	<u>727,199</u>	<u>654,652</u>	<u>1,213,730</u>	<u>1,323,700</u>	<u>1,245,700</u>	<u>1,044,100</u>	<u>1,052,500</u>	
Excess (def) of revenues & transfers in over expenditures & transfers out	124,197	(16,759)	(234,782)	(129,543)	160,692	(7,100)	(159,200)	53,300	55,900	
Fund balance at beginning of year	447,809	572,006	555,247	320,465	190,922	351,614	344,514	185,314	238,614	
Fund balance at end of year	<u>\$ 572,006</u>	<u>\$ 555,247</u>	<u>\$ 320,465</u>	<u>\$ 190,922</u>	<u>\$ 351,614</u>	<u>\$ 344,514</u>	<u>\$ 185,314</u>	<u>\$ 238,614</u>	<u>\$ 294,514</u>	
<i>Balance of amount due to the General Fund</i>	\$ 1,018,000	\$ 1,018,000	\$ 818,000	\$ 718,000	\$ 518,000	\$ 209,000	\$ -	\$ -	\$ -	
<i>Outstanding debt balance (including interest)</i>	\$ 5,117,667	\$ 4,848,063	\$ 4,578,681	\$ 4,309,550	\$ 4,040,700	\$ 3,771,000	\$ 3,501,700	\$ 3,232,700	\$ 2,963,100	

ARLINGTON CROSSING TIF FUND										
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>	
Revenues:										
Payments in lieu of taxes	\$ 284,000	\$ 152,722	\$ 163,109	\$ 152,532	\$ 145,625	\$ 162,300	\$ 167,200	\$ 168,900	\$ 170,600	
Total revenues	<u>284,000</u>	<u>152,722</u>	<u>163,109</u>	<u>152,532</u>	<u>145,625</u>	<u>162,300</u>	<u>167,200</u>	<u>168,900</u>	<u>170,600</u>	
Expenditures:										
TIF expenses	6,431	2,895	3,495	2,463	2,192	4,000	4,100	4,100	4,100	
Capital improvements	550,000	-	-	-	-	-	-	-	-	
Total expenditures	<u>556,431</u>	<u>2,895</u>	<u>3,495</u>	<u>2,463</u>	<u>2,192</u>	<u>4,000</u>	<u>4,100</u>	<u>4,100</u>	<u>4,100</u>	
Excess (def) of revenues & transfers in over expenditures & transfers out	(272,431)	149,827	159,614	150,069	143,433	158,300	163,100	164,800	166,500	
Fund balance at beginning of year	428,120	155,689	305,516	465,130	615,199	758,632	916,932	1,080,032	1,244,832	
Fund balance at end of year	<u>\$ 155,689</u>	<u>\$ 305,516</u>	<u>\$ 465,130</u>	<u>\$ 615,199</u>	<u>\$ 758,632</u>	<u>\$ 916,932</u>	<u>\$ 1,080,032</u>	<u>\$ 1,244,832</u>	<u>\$ 1,411,332</u>	

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

LANE AVENUE TIF FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 78,331	\$ 78,451	\$ 71,928	\$ 116,788	\$ 110,661	\$ 111,500	\$ 114,800	\$ 115,900	\$ 117,100
Transfers/Advances in:									
General Fund (advance)	-	-	-	-	100,000	-	-	-	-
Total revenues	<u>78,331</u>	<u>78,451</u>	<u>71,928</u>	<u>116,788</u>	<u>210,661</u>	<u>111,500</u>	<u>114,800</u>	<u>115,900</u>	<u>117,100</u>
Expenditures:									
TIF expenses	887	888	814	1,973	1,249	1,600	1,600	1,600	1,600
Capital improvements	-	-	-	-	575,000	-	-	-	-
Transfers/Advances out:									
General Fund	-	400,000	-	-	-	50,000	50,000	-	-
Total expenditures	<u>887</u>	<u>400,888</u>	<u>814</u>	<u>1,973</u>	<u>576,249</u>	<u>51,600</u>	<u>51,600</u>	<u>1,600</u>	<u>1,600</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	77,444	(322,437)	71,114	114,815	(365,588)	59,900	63,200	114,300	115,500
Fund balance at beginning of year	435,588	513,032	190,595	261,709	376,524	10,936	70,836	134,036	248,336
Fund balance at end of year	<u>\$ 513,032</u>	<u>\$ 190,595</u>	<u>\$ 261,709</u>	<u>\$ 376,524</u>	<u>\$ 10,936</u>	<u>\$ 70,836</u>	<u>\$ 134,036</u>	<u>\$ 248,336</u>	<u>\$ 363,836</u>
Balance of amount due to the General Fund	\$ 400,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ -

RIVERSIDE NORTH TIF FUND									
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Adopted</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 1,525	\$ 1,528	\$ 1,527	\$ 1,457	\$ 1,452	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
Total revenues	<u>1,525</u>	<u>1,528</u>	<u>1,527</u>	<u>1,457</u>	<u>1,452</u>	<u>1,400</u>	<u>1,400</u>	<u>1,400</u>	<u>1,400</u>
Expenditures:									
TIF expenses	17	17	17	16	16	100	100	100	100
Total expenditures	<u>17</u>	<u>17</u>	<u>17</u>	<u>16</u>	<u>16</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Excess (def) of revenues & transfers in over expenditures & transfers out	1,508	1,511	1,510	1,441	1,436	1,300	1,300	1,300	1,300
Fund balance at beginning of year	4,469	5,977	7,488	8,998	10,439	11,875	13,175	14,475	15,775
Fund balance at end of year	<u>\$ 5,977</u>	<u>\$ 7,488</u>	<u>\$ 8,998</u>	<u>\$ 10,439</u>	<u>\$ 11,875</u>	<u>\$ 13,175</u>	<u>\$ 14,475</u>	<u>\$ 15,775</u>	<u>\$ 17,075</u>

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

RIVERSIDE SOUTH TIF FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Payments in lieu of taxes	\$ 4,104	\$ 4,111	\$ 16,731	\$ 22,114	\$ 22,051	\$ 22,200	\$ 22,900	\$ 23,100	\$ 23,300
Capital contributions in previous years									
Total revenues	4,104	4,111	16,731	22,114	22,051	22,200	22,900	23,100	23,300
Expenditures:									
TIF expenses	47	46	189	250	249	300	300	300	300
Total expenditures	47	46	189	250	249	300	300	300	300
Excess (def) of revenues & transfers in over expenditures & transfers out	4,057	4,065	16,542	21,864	21,802	21,900	22,600	22,800	23,000
Fund balance at beginning of year	8,779	12,836	16,901	33,443	55,307	77,109	99,009	121,609	144,409
Fund balance at end of year	\$ 12,836	\$ 16,901	\$ 33,443	\$ 55,307	\$ 77,109	\$ 99,009	\$ 121,609	\$ 144,409	\$ 167,409

LANE AVENUE MIXED USE TIF FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Payments in lieu of taxes	\$ 964,599	\$ 1,260,480	\$ 484,226	\$ 958,754	\$ 950,375	\$ 957,900	\$ 986,600	\$ 996,500	\$ 1,006,500
Transfers/Advances in:									
General Fund (advance)	-	-	-	-	360,000	-	-	-	-
Total revenues	964,599	1,260,480	484,226	958,754	1,310,375	957,900	986,600	996,500	1,006,500
Expenditures:									
TIF expenses	415,641	577,036	197,295	429,108	425,433	692,300	555,600	561,200	566,800
Capital improvements:	-	-	-	-	1,163,233	-	-	-	-
Transfers/Advances out									
General Bond Retirement Fund	199,231	198,731	363,231	364,431	360,531	361,700	362,700	363,600	364,400
General Fund (repay advance)	-	479,000	-	-	-	60,000	100,000	100,000	100,000
Total expenditures	614,872	1,254,767	560,526	793,539	1,949,197	1,114,000	1,018,300	1,024,800	1,031,200
Excess (def) of revenues & transfers in over expenditures & transfers out	349,727	5,713	(76,300)	165,215	(638,822)	(156,100)	(31,700)	(28,300)	(24,700)
Fund balance at beginning of year	841,451	1,191,178	1,196,891	1,120,591	1,285,806	646,984	490,884	459,184	430,884
Fund balance at end of year	\$ 1,191,178	\$ 1,196,891	\$ 1,120,591	\$ 1,285,806	\$ 646,984	\$ 490,884	\$ 459,184	\$ 430,884	\$ 406,184
Balance of amount due to the General Fund	\$ 479,000	\$ -	\$ -	\$ -	\$ 360,000	\$ 300,000	\$ 200,000	\$ 100,000	\$ -
Outstanding debt balance (including interest)	\$ 9,619,524	\$ 9,420,793	\$ 9,057,562	\$ 8,693,131	\$ 8,332,600	\$ 7,970,900	\$ 7,608,200	\$ 7,244,600	\$ 6,880,200

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

TREMONT ROAD TIF FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ 56,772	\$ 34,400	\$ 35,400	\$ 35,800	\$ 36,200
Advances in from General Fund	-	291,135	-	-	-	-	-	-	-
Total revenues	-	291,135	-	-	56,772	34,400	35,400	35,800	36,200
Expenditures:									
TIF expenses	-	286,047	-	-	641	500	500	500	500
Transfers/Advances out:									
General Fund (repay advance)	-	-	-	-	40,000	40,000	35,000	35,100	35,500
Total expenditures	-	286,047	-	-	40,641	40,500	35,500	35,600	36,000
Excess (def) of revenues & transfers in over expenditures & transfers out	-	5,088	-	-	16,131	(6,100)	(100)	200	200
Fund balance at beginning of year	-	-	5,088	5,088	5,088	21,219	15,119	15,019	15,219
Fund balance at end of year	\$ -	\$ 5,088	\$ 5,088	\$ 5,088	\$ 21,219	\$ 15,119	\$ 15,019	\$ 15,219	\$ 15,419
Balance of amount due to the General Fund	\$ -	\$ 291,135	\$ 291,135	\$ 291,135	\$ 251,135	\$ 211,135	\$ 176,135	\$ 141,035	\$ 105,535

ARLINGTON CENTRE TIF FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ 24,164	\$ 12,048	\$ 36,400	\$ 37,500	\$ 37,900	\$ 38,300
Advances in from General Fund	-	5,000	-	-	-	-	-	-	-
Total revenues	-	5,000	-	24,164	12,048	36,400	37,500	37,900	38,300
Expenditures:									
TIF expenses	-	4,819	-	274	136	700	700	700	700
Transfers/Advances out:									
General Fund (repay advance)	-	-	-	5,000	-	-	-	-	-
Total expenditures	-	4,819	-	5,274	136	700	700	700	700
Excess (def) of revenues & transfers in over expenditures & transfers out	-	181	-	18,890	11,912	35,700	36,800	37,200	37,600
Fund balance at beginning of year	-	-	181	181	19,071	30,983	66,683	103,483	140,683
Fund balance at end of year	\$ -	\$ 181	\$ 181	\$ 19,071	\$ 30,983	\$ 66,683	\$ 103,483	\$ 140,683	\$ 178,283
Balance of amount due to the General Fund	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

WEST LANE - NORTHWEST TIF FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000	\$ 17,500	\$ 17,700	\$ 17,900
Advances in from General Fund	-	-	-	218,200	-	-	-	-	-
Total revenues	-	-	-	218,200	-	17,000	17,500	17,700	17,900
Expenditures:									
TIF expenses	-	-	-	218,200	-	500	500	500	500
Transfers/Advances out									
General Fund	-	-	-	-	-	15,000	15,000	15,000	15,000
Total expenditures	-	-	-	218,200	-	15,500	15,500	15,500	15,500
Excess (def) of revenues & transfers in over expenditures & transfers out	-	-	-	-	-	1,500	2,000	2,200	2,400
Fund balance at beginning of year	-	-	-	-	-	-	1,500	3,500	5,700
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 3,500	\$ 5,700	\$ 8,100
Balance of amount due to the General Fund	\$ -	\$ -	\$ -	\$ 218,200	\$ 218,200	\$ 203,200	\$ 188,200	\$ 173,200	\$ 158,200

LANE AVENUE II TIF FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355,000	\$ 1,006,200
Premium on Bonds Issued	-	-	-	-	582,314	-	-	-	-
Advances in from General Fund	-	-	-	-	-	-	-	-	-
Sale of bonds and notes	-	-	-	-	18,559,000	-	-	-	-
Total revenues	-	-	-	-	19,141,314	-	-	355,000	1,006,200
Expenditures:									
TIF expenses	-	-	-	-	18,441,760	10,500	19,000	166,800	176,100
Bond issuance costs	-	-	-	-	582,814	-	-	-	-
Transfers/Advances out									
General Bond Retirement Fund	-	-	-	-	-	-	-	-	886,200
Total expenditures	-	-	-	-	19,024,574	10,500	19,000	166,800	1,062,300
Excess (def) of revenues & transfers in over expenditures & transfers out	-	-	-	-	116,740	(10,500)	(19,000)	188,200	(56,100)
Fund balance at beginning of year	-	-	-	-	-	116,740	106,240	87,240	275,440
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ 116,740	\$ 106,240	\$ 87,240	\$ 275,440	\$ 219,340
Outstanding debt balance (including interest)	\$ -	\$ -	\$ -	\$ -	\$ 30,487,300	\$ 30,487,300	\$ 30,487,300	\$ 30,487,300	\$ 29,601,100

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									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Health care premiums (Employee & City)	\$ 2,616,631	\$ 2,604,836	\$ 3,157,243	\$ 3,240,408	\$ 2,912,963	\$ 3,160,300	\$ 3,381,521	\$ 3,618,227	\$ 3,871,503
Dental premiums	176,838	193,447	178,812	180,417	182,051	210,000	210,000	210,000	210,000
Dependent care reimbursement (Employee)	-	-	-	-	-	-	-	-	-
Other reimbursements	-	20,060	34,960	115,225	102,892	103,000	106,000	109,000	112,000
Total revenues	2,793,469	2,818,343	3,371,015	3,536,050	3,197,906	3,473,300	3,697,521	3,937,227	4,193,503
Expenditures:									
Health care payments	2,232,770	1,906,179	2,329,958	2,460,551	2,985,316	2,646,900	2,832,200	3,030,500	3,242,600
Dental insurance payments	173,176	134,598	183,705	178,760	166,001	183,600	187,700	191,900	196,200
Disability payments	-	-	-	-	-	-	-	-	-
Administrative fees	591,031	641,829	636,947	659,261	740,756	750,000	766,900	784,200	801,800
Total expenditures	2,996,977	2,682,606	3,150,610	3,298,572	3,892,073	3,580,500	3,786,800	4,006,600	4,240,600
Excess (def) of revenues & transfers in over expenditures & transfers out	(203,508)	135,737	220,405	237,478	(694,167)	(107,200)	(89,279)	(69,373)	(47,097)
Fund balance at beginning of year	2,079,483	1,877,077	2,012,814	2,243,203	2,496,797	1,828,351	1,721,151	1,631,872	1,562,499
Lapsed encumbrances	1,102	-	9,984	16,116	25,721	-	-	-	-
Fund balance at end of year	\$ 1,877,077	\$ 2,012,814	\$ 2,243,203	\$ 2,496,797	\$ 1,828,351	\$ 1,721,151	\$ 1,631,872	\$ 1,562,499	\$ 1,515,403

BWC ADMINISTRATION FUND									
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2021 Projected	2022 Projected	2023 Projected
Revenues:									
Workers compensation premiums	\$ 236,563	\$ 255,826	\$ 261,673	\$ 268,172	\$ 278,186	\$ 280,000	\$ 280,000	\$ 280,000	\$ 280,000
Reimbursements	-	296	987	981	-	-	-	-	-
Total revenues	236,563	256,122	262,660	269,153	278,186	280,000	280,000	280,000	280,000
Expenditures:									
Workers compensation claims	27,857	89,479	79,015	76,692	52,871	100,000	100,000	100,000	100,000
Administrative fees	101,768	97,778	91,152	97,183	122,261	160,000	164,000	168,000	172,000
Total expenditures	129,625	187,257	170,167	173,875	175,132	260,000	264,000	268,000	272,000
Excess (def) of revenues & transfers in over expenditures & transfers out	106,938	68,865	92,493	95,278	103,054	20,000	16,000	12,000	8,000
Fund balance at beginning of year	312,299	419,237	488,102	580,595	675,873	788,376	808,376	824,376	836,376
Lapsed encumbrances	-	-	-	-	9,449	-	-	-	-
Fund balance at end of year	\$ 419,237	\$ 488,102	\$ 580,595	\$ 675,873	\$ 788,376	\$ 808,376	\$ 824,376	\$ 836,376	\$ 844,376



Departments



City Council



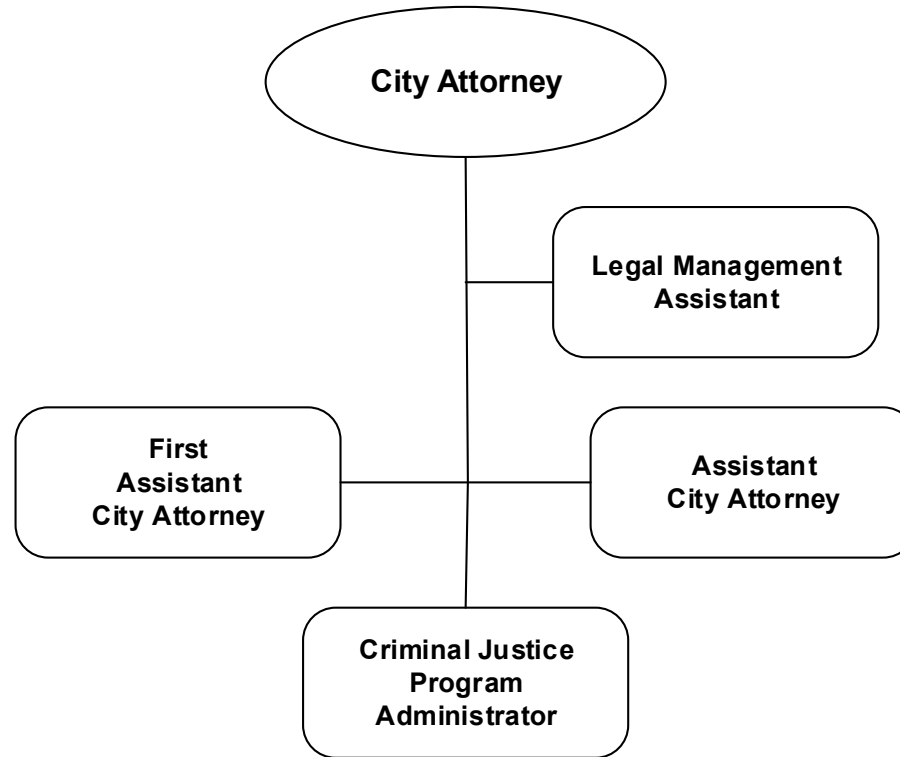
Authorized Personnel

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
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

City Council

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	Adopted <u>2020</u>
Salaries and wages	\$ 47,500	\$ 51,600	\$ 54,720	\$ 57,420	\$ 57,060	\$ 58,300
Retirement	6,650	7,224	7,661	8,039	8,024	8,200
Fringe benefits	63,367	53,314	83,707	66,178	54,078	62,500
Total Personal Services	117,517	112,138	146,088	131,637	119,162	129,000
Materials and supplies	35	-	-	65	660	300
Professional development	-	540	-	1,160	150	1,000
Professional services	-	-	-	-	20,880	-
Other services	641	1,757	1,359	2,184	45,824	12,000
Miscellaneous expenditures	681	2,679	1,214	2,731	2,718	2,000
Total Supplies and Services	1,357	4,976	2,573	6,140	70,232	15,300
Grand Total	\$ 118,874	\$ 117,114	\$ 148,661	\$ 137,777	\$ 189,394	\$ 144,300

Office of the City Attorney



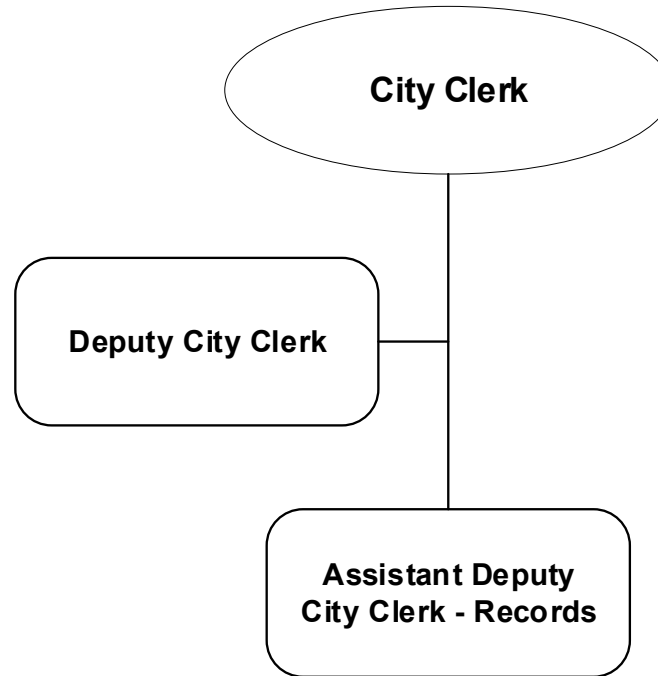
Authorized Personnel

	2017	2018	2019	Adopted 2020
Full-Time Budgeted	5.00	5.00	5.00	5.00
FTE	0.58	0.58	0.58	0.58
Total	5.58	5.58	5.58	5.58

City Attorney

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>Adopted</u> <u>2020</u>
Salaries and wages	\$ 452,967	\$ 497,884	\$ 446,099	\$ 465,999	\$ 483,597	\$ 494,500
Retirement	62,704	69,705	62,378	64,469	66,912	69,200
Fringe benefits	67,944	70,405	75,544	72,850	60,504	77,700
Total Personal Services	583,615	637,994	584,021	603,318	611,013	641,400
Materials and supplies	1,863	2,521	2,658	1,824	855	2,500
Utilities	969	736	3,803	3,741	4,516	3,000
Maintenance and repairs	391	389	139	-	-	500
Professional development	20,777	18,451	23,321	18,172	16,917	25,000
Professional services	36,533	110,526	92,755	72,300	48,690	88,000
Other services	1,982	909	3,465	552	194	20,000
Miscellaneous expenditures	3,656	3,735	3,743	7,865	6,346	7,000
Total Supplies and Services	66,171	137,267	129,884	104,454	77,518	146,000
Grand Total	\$ 649,786	\$ 775,261	\$ 713,905	\$ 707,772	\$ 688,531	\$ 787,400

Office of the City Clerk



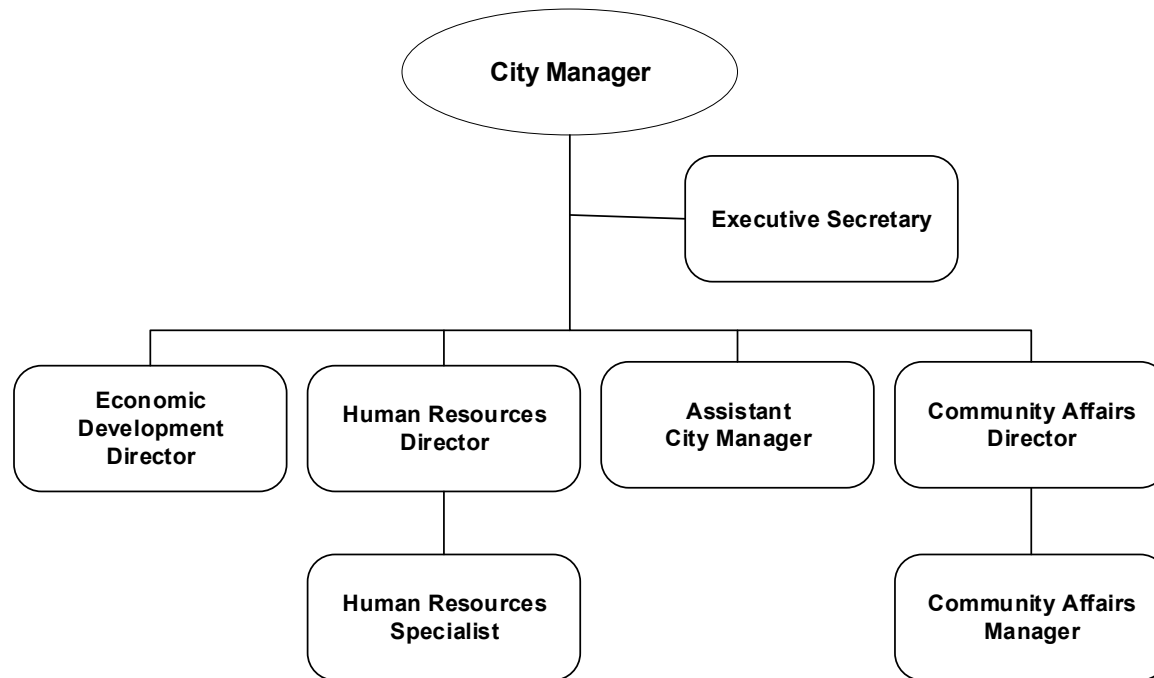
Authorized Personnel

	2017	2018	2019	Adopted 2020
Full-Time Budgeted	2.00	2.00	2.00	2.00
FTE	0.63	0.63	0.63	0.63
Total	2.63	2.63	2.63	2.63

City Clerk

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	Adopted <u>2020</u>
Salaries and wages	\$ 159,309	\$ 169,173	\$ 150,063	\$ 152,198	\$ 166,165	\$ 180,500
Retirement	22,300	23,651	20,975	21,274	23,229	25,300
Fringe benefits	37,725	33,857	28,464	28,121	23,015	31,000
Total Personal Services	219,334	226,681	199,502	201,593	212,409	236,800
Materials and supplies	1,529	281	1,944	1,936	2,011	2,200
Maintenance and repairs	-	-	-	-	-	300
Professional development	601	3,041	3,815	1,315	1,675	2,000
Professional services	-	-	2,600	-	-	-
Other services	22,540	22,593	26,909	27,657	28,967	35,000
Miscellaneous expenditures	2,178	916	600	1,228	1,701	1,000
Total Supplies and Services	26,848	26,831	35,868	32,136	34,354	40,500
Grand Total	\$ 246,182	\$ 253,512	\$ 235,370	\$ 233,729	\$ 246,763	\$ 277,300

Office of the City Manager



Authorized Personnel

	2017	2018	2019	Adopted 2020
Full-Time Budgeted	8.00	8.00	8.00	8.00
FTE	0.29	0.29	0.29	0.29
Total	8.29	8.29	8.29	8.29

City Manager - Total

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	Adopted <u>2020</u>
Salaries and wages	\$ 545,216	\$ 660,784	\$ 804,521	\$ 853,080	\$ 734,837	\$ 900,500
Retirement	76,233	92,307	112,092	119,417	102,880	126,200
Fringe benefits	80,807	88,645	133,001	146,291	110,049	153,700
Total Personal Services	702,256	841,736	1,049,614	1,118,788	947,766	1,180,400
Materials and supplies	3,538	3,884	3,763	2,441	3,585	6,000
Uniforms and clothing	77	-	48	-	-	-
Rents and leases	408	401	-	-	-	500
Utilities	5,056	5,263	4,689	6,317	4,879	5,700
Maintenance and repairs	2,982	2,687	2,241	2,407	2,676	3,000
Professional development	34,427	39,225	59,469	38,910	30,229	53,600
Professional services	42,557	45,995	73,120	111,784	9,586	156,500
Other services	36,275	40,307	51,170	44,480	55,947	55,000
Miscellaneous expenditures	430,534	1,077,847	341,076	386,660	237,877	516,000
Total Supplies and Services	555,854	1,215,609	535,576	592,999	344,779	796,300
Grand Total	\$ 1,258,110	\$ 2,057,345	\$ 1,585,190	\$ 1,711,787	\$ 1,292,545	\$ 1,976,700

City Manager - General Fund

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	Adopted <u>2020</u>
Salaries and wages	\$ 545,216	\$ 660,784	\$ 796,089	\$ 836,715	\$ 717,829	\$ 883,000
Retirement	76,233	92,307	110,912	117,126	100,499	123,700
Fringe benefits	80,807	88,645	130,337	141,364	105,983	148,700
Total Personal Services	702,256	841,736	1,037,338	1,095,205	924,311	1,155,400
Materials and supplies	3,442	3,869	3,763	2,391	3,585	6,000
Uniforms and clothing	77	-	48	-	-	-
Rents and leases	408	401	-	-	-	500
Utilities	5,056	5,263	4,689	5,393	4,363	5,100
Maintenance and repairs	2,982	2,687	2,241	2,407	2,676	3,000
Professional development	17,394	25,002	44,012	20,760	21,843	34,200
Professional services	33,633	43,350	48,120	110,998	9,586	116,500
Other services	36,275	40,139	48,615	44,480	53,484	50,000
Miscellaneous expenditures	5,336	6,069	4,449	3,863	5,389	6,000
Total Supplies and Services	104,603	126,780	155,937	190,292	100,926	221,300
Grand Total	\$ 806,859	\$ 968,516	\$ 1,193,275	\$ 1,285,497	\$ 1,025,237	\$ 1,376,700

City Manager- Economic Development Fund

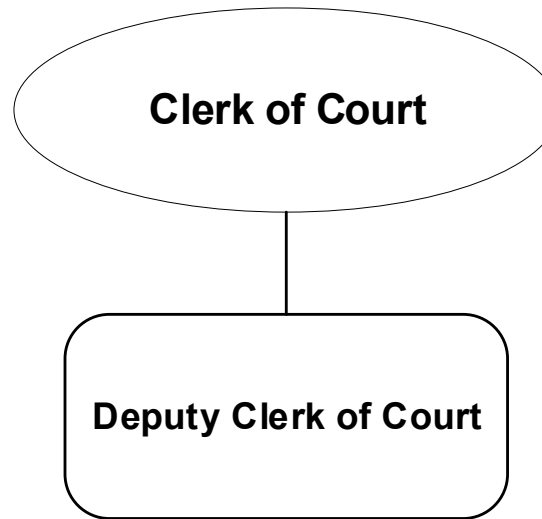
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>Adopted 2020</u>
Materials and supplies	\$ 96	\$ 15	\$ -	\$ 50	\$ -	\$ -
Utilities	-	-	-	924	516	600
Professional development	17,033	14,223	15,457	18,150	8,386	19,400
Professional services	8,924	2,645	25,000	786	-	40,000
Other services	-	168	2,555	-	2,463	5,000
Miscellaneous expenditures	425,198	1,071,778	336,627	338,748	227,504	475,000
Total Supplies and Services	451,251	1,088,829	379,639	358,658	238,869	540,000
Grand Total	\$ 451,251	\$ 1,088,829	\$ 379,639	\$ 358,658	\$ 238,869	\$ 540,000

City Manager- Upper Arlington Visitor's Bureau Fund

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>Adopted</u> <u>2020</u>
Salaries and wages	\$ -	\$ -	\$ 8,432	\$ 16,365	\$ 17,008	\$ 17,500
Retirement	-	-	1,180	2,291	2,381	2,500
Fringe benefits	-	-	2,664	4,927	4,066	5,000
Total Personal Services	-	-	12,276	23,583	23,455	25,000
Miscellaneous expenditures	-	-	-	44,049	4,984	35,000
Total Supplies and Services	-	-	-	44,049	4,984	35,000
Grand Total	\$ -	\$ -	\$ 12,276	\$ 67,632	\$ 28,439	\$ 60,000



Clerk of Court



Authorized Personnel

	2017	2018	2019	Adopted 2020
Full-Time Budgeted	2.00	2.00	2.00	2.00
FTE				
Total	2.00	2.00	2.00	2.00

Clerk of Court - Total

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	Adopted 2020
Salaries and wages	\$ 119,008	\$ 127,424	\$ 126,576	\$ 129,739	\$ 133,444	\$ 137,800
Retirement	16,661	17,839	17,721	18,163	18,682	19,300
Fringe benefits	23,382	14,868	27,469	27,204	27,785	29,800
Total Personal Services	159,051	160,131	171,766	175,106	179,911	186,900
Materials and supplies	6,631	9,063	7,336	6,047	8,552	16,500
Utilities	1,182	865	905	137	-	1,000
Maintenance and repairs	10,910	12,629	12,535	17,039	52,998	24,300
Professional development	855	340	540	625	1,079	1,400
Professional services	34,003	46,349	61,541	56,915	51,046	60,100
Other services	2,733	5,230	5,944	648	40,899	4,500
Miscellaneous expenditures	178,469	253,980	183,747	125,943	108,648	241,500
Total Supplies and Services	234,783	328,456	272,548	207,354	263,222	349,300
Grand Total	\$ 393,834	\$ 488,587	\$ 444,314	\$ 382,460	\$ 443,133	\$ 536,200

Clerk of Court - General Fund

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	Adopted <u>2020</u>
Court fee revenue	\$ 342,047	\$ 368,921	\$ 315,773	\$ 301,479	\$ 325,000	\$ 300,000
Total Revenues	342,047	368,921	315,773	301,479	325,000	300,000
Salaries and wages	119,008	127,424	126,576	129,739	133,444	137,800
Retirement	16,661	17,839	17,721	18,163	18,682	19,300
Fringe benefits	23,382	14,868	27,469	27,204	27,785	29,800
Total Personal Services	159,051	160,131	171,766	175,106	179,911	186,900
Materials and supplies	720	732	186	562	1,060	1,000
Maintenance and repairs	315	1,289	262	248	894	500
Professional development	855	340	540	625	1,079	1,400
Professional services	34,003	44,131	51,651	50,593	38,334	50,000
Other services	2,733	5,230	4,108	648	4,019	4,500
Miscellaneous expenditures	177,514	253,080	182,143	123,534	107,469	240,000
Total Supplies and Services	216,140	304,802	238,890	176,210	152,855	297,400
Grand Total	\$ 375,191	\$ 464,933	\$ 410,656	\$ 351,316	\$ 332,766	\$ 484,300

Revenues over/(under)							
operating expenditures	\$ (33,144)	\$ (96,012)	\$ (94,883)	\$ (49,837)	\$ (7,766)	\$ (184,300)	

Clerk of Court Fund

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>Adopted 2020</u>
Court fee revenue	\$ 10,101	\$ 10,959	\$ 9,300	\$ 9,665	\$ 9,118	\$ 10,000
Total Revenues	10,101	10,959	9,300	9,665	9,118	10,000
Materials and supplies	4,592	3,280	3,373	3,734	4,600	10,000
Maintenance and repairs	5,340	5,501	6,124	6,228	16,531	6,000
Professional services	-	162	-	-	-	-
Miscellaneous expenditures	655	600	625	1,542	879	1,000
Total Supplies and Services	10,587	9,543	10,122	11,504	22,010	17,000
Total Expenditures	\$ 10,587	\$ 9,543	\$ 10,122	\$ 11,504	\$ 22,010	\$ 17,000

Revenues over/(under) operating expenditures	\$ (486)	\$ 1,416	\$ (822)	\$ (1,839)	\$ (12,892)	\$ (7,000)
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Mayor's Court Computer Fund

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	Adopted <u>2020</u>
Court fee revenue	\$ 10,101	\$ 10,959	\$ 9,300	\$ 9,665	\$ 9,117	\$ 10,000
Total Revenues	10,101	10,959	9,300	9,665	9,117	10,000
Materials and supplies	1,319	3,885	3,373	539	-	3,500
Utilities	1,182	865	905	137	-	1,000
Maintenance and repairs	5,255	5,839	6,149	6,228	16,336	6,800
Professional services	-	162	-	-	-	100
Miscellaneous expenditures	300	300	325	867	300	500
Total Supplies and Services	8,056	11,051	10,752	7,771	16,636	11,900
Total Expenditures	\$ 8,056	\$ 11,051	\$ 10,752	\$ 7,771	\$ 16,636	\$ 11,900

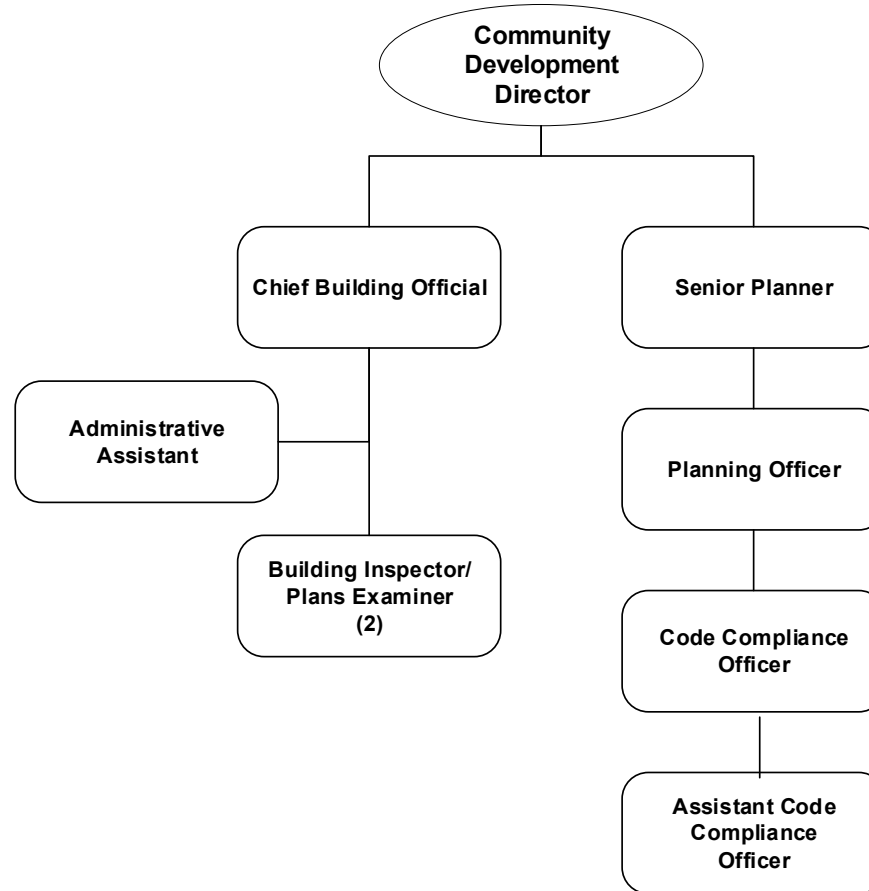
Revenues over/(under) operating expenditures	\$ 2,045	\$ (92)	\$ (1,452)	\$ 1,894	\$ (7,519)	\$ (1,900)
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Mayor's Court Special Project Fund

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>Adopted 2020</u>
Court fee revenue	\$ 33,434	\$ 36,190	\$ 33,926	\$ 32,870	\$ 30,463	\$ 30,000
Total Revenues	33,434	36,190	33,926	32,870	30,463	30,000
Materials and supplies	\$ -	\$ 1,166	\$ 404	\$ 1,212	\$ 2,892	\$ 2,000
Maintenance and repairs	-	-	-	4,335	19,237	11,000
Professional services	-	1,894	9,890	6,322	12,712	10,000
Other services	-	-	1,836	-	36,880	-
Miscellaneous expenditures	-	-	654	-	-	-
Total Supplies and Services	-	3,060	12,784	11,869	71,721	23,000
Total Expenditures	\$ -	\$ 3,060	\$ 12,784	\$ 11,869	\$ 71,721	\$ 23,000

Revenues over/(under)						
operating expenditures	\$ 33,434	\$ 33,130	\$ 21,142	\$ 21,001	\$ (41,258)	\$ 7,000

Community Development



Authorized Personnel

	2017	2018	2019	Adopted 2020
Full-Time Budgeted	7.00	7.00	8.00	9.00
FTE	0.75	0.75	0.75	0.75
Total	7.75	7.75	8.75	9.75

Community Development

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	Adopted <u>2020</u>
Licenses and permits revenue	\$ 1,011,860	\$ 1,098,590	\$ 1,121,410	\$ 1,173,266	\$ 2,332,852	\$ 1,500,000
Total Revenues	1,011,860	1,098,590	1,121,410	1,173,266	2,332,852	1,500,000
Salaries and wages	533,981	525,137	528,293	579,368	615,763	763,500
Retirement	74,758	73,097	72,324	80,967	85,806	106,900
Fringe benefits	101,493	99,533	107,572	128,811	117,286	155,300
Total Personal Services	710,232	697,767	708,189	789,146	818,855	1,025,700
Materials and supplies	1,603	785	2,783	1,771	4,393	4,500
Uniforms and clothing	383	-	328	88	769	1,000
Rents and leases	-	-	4,591	4,591	10,003	9,800
Utilities	3,006	2,841	3,895	4,864	5,879	3,700
Maintenance and repairs	2,941	2,015	2,207	2,294	1,034	2,800
Professional development	2,333	5,800	8,531	3,317	9,160	12,000
Professional services	104,668	110,031	171,036	101,166	194,180	250,000
Other services	19,014	1,165	13,061	18,091	1,428	18,500
Miscellaneous expenditures	1,411	1,624	1,249	1,543	1,296	2,000
Total Supplies and Services	135,359	124,261	207,681	137,725	228,142	304,300
Grand Total	\$ 845,591	\$ 822,028	\$ 915,870	\$ 926,871	\$ 1,046,997	\$ 1,330,000

Revenues over/(under)						
operating expenditures	\$ 166,269	\$ 276,562	\$ 205,540	\$ 246,395	\$ 1,285,855	\$ 170,000

Facilities Maintenance

**Building Maintenance
Manager / Supervisor**

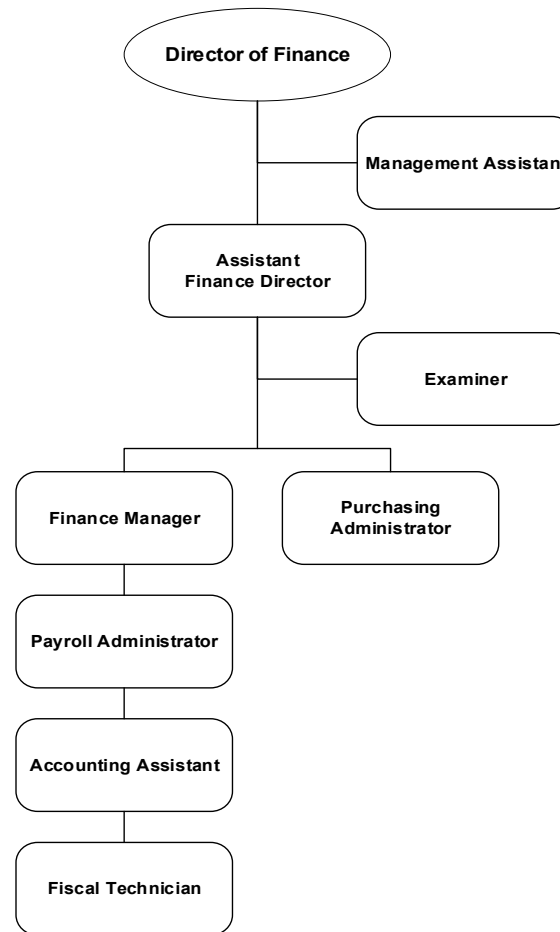
Authorized Personnel

	2017	2018	2019	Adopted 2020
Full-Time Budgeted	0	1.00	1.00	1.00
FTE				
Total	0	1.00	1.00	1.00

Facilities Maintenance

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	Adopted 2020
Salaries and wages	\$ -	\$ -	\$ -	\$ 27,896	\$ 72,416	\$ 78,200
Retirement	-	-	-	3,894	10,105	10,900
Fringe benefits	-	-	-	837	2,201	2,200
Total Personal Services	-	-	-	32,627	84,722	91,300
Materials and supplies	55,025	67,629	171,220	105,011	121,614	75,000
Non-capital assets	-	-	-	31,370	15,716	21,000
Rents and leases	73	-	-	1,503	2,075	100
Utilities	477,051	484,677	519,132	494,747	503,254	525,000
Maintenance and repairs	391,203	745,376	847,156	846,642	1,397,547	2,401,400
Professional services	26,400	84,546	92,975	49,288	68,990	170,000
Other services	51,939	68,775	56,694	93,505	120,348	75,000
Miscellaneous expenditures	-	-	95	100	257	500
Total Supplies and Services	1,001,691	1,451,003	1,687,272	1,622,166	2,229,801	3,268,000
Grand Total	\$ 1,001,691	\$ 1,451,003	\$ 1,687,272	\$ 1,654,793	\$ 2,314,523	\$ 3,359,300

Finance



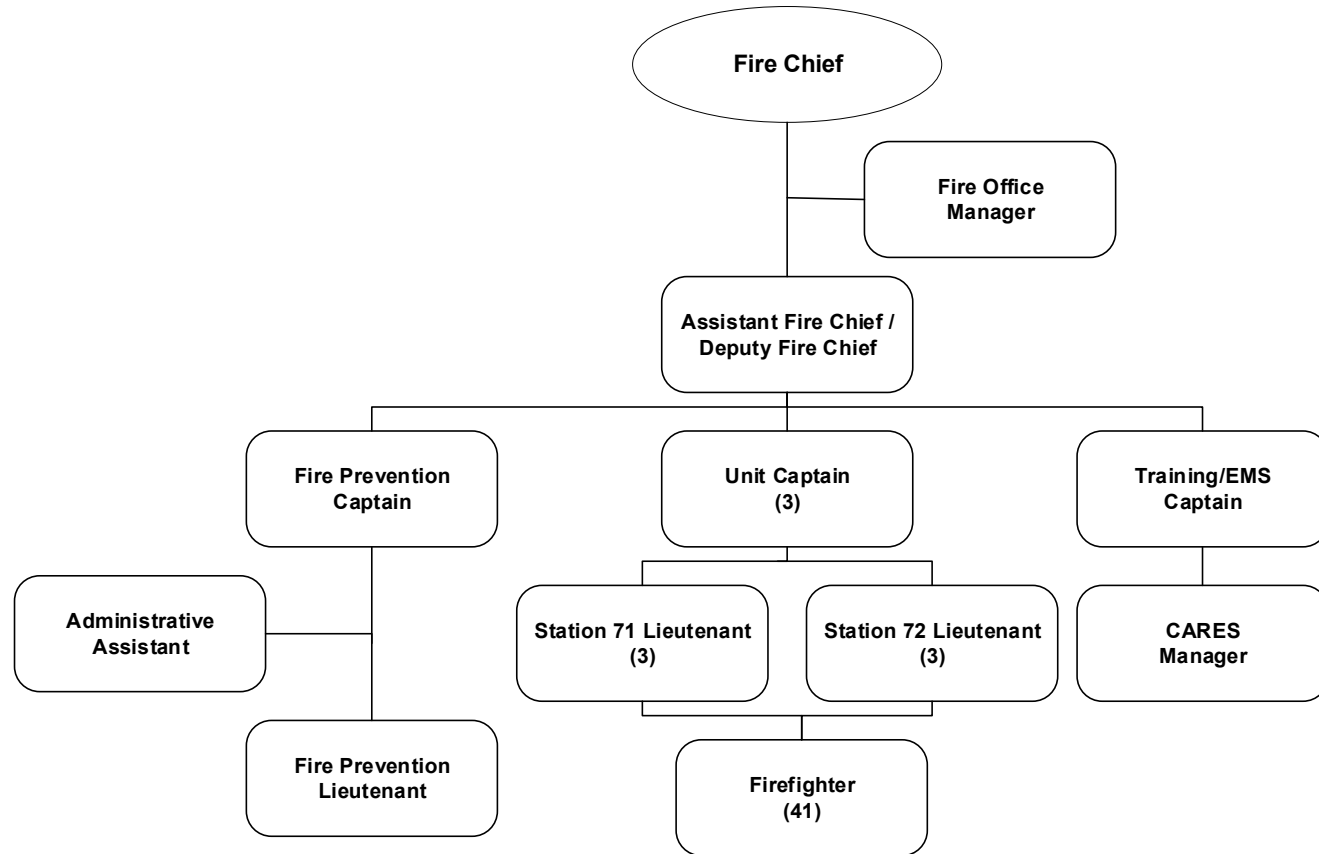
Authorized Personnel

	2017	2018	2019	Adopted 2020
Full-Time Budgeted	8.00	8.00	9.00	9.00
FTE	1.20	1.20	0	0
Total	9.20	9.20	9.00	9.00

Finance Department

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>Adopted 2020</u>
Salaries and wages	\$ 711,986	\$ 752,174	\$ 600,313	\$ 619,898	\$ 624,436	\$ 687,200
Retirement	99,678	105,305	84,038	86,786	87,392	96,200
Fringe benefits	106,859	113,773	100,671	97,453	107,292	124,300
Total Personal Services	918,523	971,252	785,022	804,137	819,120	907,700
Materials and supplies	2,937	2,365	3,933	3,382	2,899	3,000
Utilities	2,099	1,296	1,014	1,271	1,646	2,000
Maintenance and repairs	892	220	220	632	220	500
Professional development	22,121	14,773	11,196	14,104	15,757	20,000
Professional services	79,952	68,387	62,466	217,065	100,687	90,000
Other services	7,347	2,085	7,143	439	1,480	8,000
Miscellaneous expenditures	2,063	872	2,168	1,591	2,468	3,000
Total Supplies and Services	117,411	89,998	88,140	238,484	125,157	126,500
Grand Total	\$ 1,035,934	\$ 1,061,250	\$ 873,162	\$ 1,042,621	\$ 944,277	\$ 1,034,200

Fire Division



Authorized Personnel

	2017	2018	2019	Adopted 2020
Full-Time Budgeted	57.00	57.00	58.00	58.00
FTE				
Total	57.00	57.00	58.00	58.00

Fire Division - Total

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	Adopted <u>2020</u>
Salaries and wages	\$ 5,069,996	\$ 5,408,741	\$ 5,723,044	\$ 5,782,830	\$ 6,198,237	\$ 5,942,100
Retirement	1,450,981	1,448,674	1,314,625	1,355,617	1,413,704	1,408,000
Fringe benefits	883,353	889,882	1,020,461	1,033,654	915,904	1,012,900
Total Personal Services	7,404,330	7,747,297	8,058,130	8,172,101	8,527,845	8,363,000
Materials and supplies	134,247	138,069	210,281	238,690	118,159	155,000
Non-capital assets	-	-	-	6,463	72,749	65,000
Uniforms and clothing	38,311	68,315	55,711	68,698	64,335	55,000
Rents and leases	-	-	4,916	15,777	41,020	46,500
Utilities	8,725	8,715	9,180	10,663	11,968	15,000
Maintenance and repairs	33,111	25,599	29,705	36,972	24,828	25,000
Professional development	25,134	23,654	35,645	46,373	34,791	50,000
Professional services	68,091	69,659	71,583	56,588	92,722	85,000
Other services	38,397	49,134	64,584	78,237	37,806	73,000
Miscellaneous expenditures	2,717	1,658	2,800	1,684	4,732	3,000
Total Supplies and Services	348,733	384,803	484,405	560,145	503,110	572,500
Grand Total	\$ 7,753,063	\$ 8,132,100	\$ 8,542,535	\$ 8,732,246	\$ 9,030,955	\$ 8,935,500

Fire Division - General Fund

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	Adopted <u>2020</u>
Salaries and wages	\$ 5,069,996	\$ 5,408,741	\$ 5,723,044	\$ 5,782,830	\$ 6,198,237	\$ 5,942,100
Retirement	1,450,981	1,448,674	1,314,625	1,355,617	1,413,704	1,408,000
Fringe benefits	883,353	889,882	1,020,461	1,033,654	915,904	1,012,900
Total Personal Services	7,404,330	7,747,297	8,058,130	8,172,101	8,527,845	8,363,000
Materials and supplies	55,136	68,138	73,593	81,861	46,809	75,000
Non-capital assets	-	-	-	2,498	11,555	10,000
Uniforms and clothing	38,311	68,315	55,711	68,698	60,180	55,000
Rents and leases	-	-	4,916	15,777	41,020	46,500
Utilities	8,725	8,715	9,180	10,663	11,968	15,000
Maintenance and repairs	30,859	25,599	28,831	22,595	20,186	20,000
Professional development	25,134	23,654	35,645	46,373	34,791	50,000
Professional services	68,091	69,659	71,583	56,588	92,722	85,000
Other services	2,686	5,410	28,636	43,226	3,708	18,000
Miscellaneous expenditures	2,717	1,658	2,800	1,684	4,732	3,000
Total Supplies and Services	231,659	271,148	310,895	349,963	327,671	377,500
Grand Total	\$ 7,635,989	\$ 8,018,445	\$ 8,369,025	\$ 8,522,064	\$ 8,855,516	\$ 8,740,500

Fire Division - EMS Billing Fund

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>Adopted 2020</u>
EMS revenue	\$ 741,476	\$ 685,145	\$ 582,701	\$ 714,932	\$ 692,623	\$ 625,000
Total Revenues	741,476	685,145	582,701	714,932	692,623	625,000
Materials and supplies	79,111	69,931	136,688	156,829	71,350	80,000
Non-capital assets	-	-	-	3,965	61,194	55,000
Uniforms and clothing	-	-	-	-	4,155	-
Maintenance and repairs	2,252	-	874	14,377	4,642	5,000
Other services	35,711	43,724	35,948	35,011	34,098	55,000
Total Supplies and Services	117,074	113,655	173,510	210,182	175,439	195,000
Total Expenditures	\$ 117,074	\$ 113,655	\$ 173,510	\$ 210,182	\$ 175,439	\$ 195,000

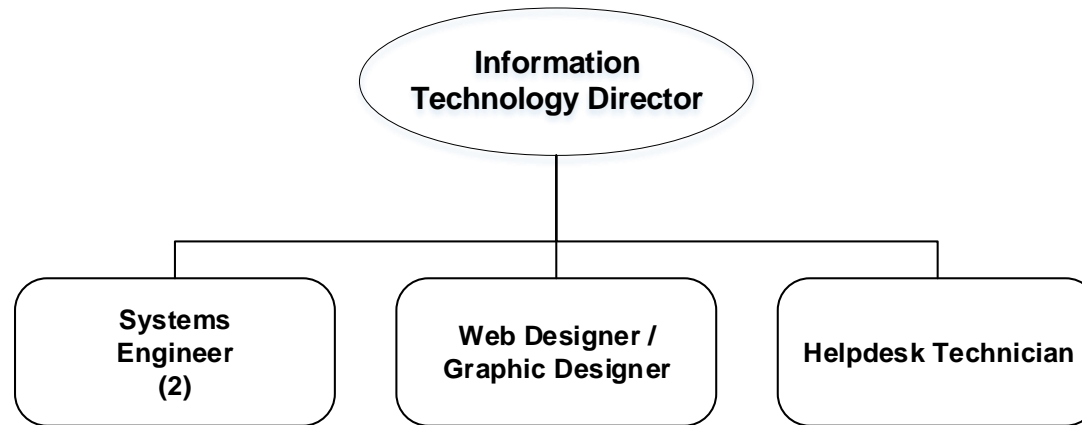
Revenues over/(under) operating expenditures	\$ 624,402	\$ 571,490	\$ 409,191	\$ 504,750	\$ 517,184	\$ 430,000
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General Administration

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	Adopted 2020
Salaries and wages	\$ 401,063	\$ 386,592	\$ 388,560	\$ 610,076	\$ 357,786	\$ 500,000
Retirement	-	-	154	5,219	5,998	-
Fringe benefits	9,439	10,307	893	10,702	9,264	7,300
Total Personal Services	410,502	396,899	389,607	625,997	373,048	507,300
Materials and supplies	220,758	189,742	230,136	258,262	286,064	285,000
Rents and leases	-	4,644	7,819	7,039	8,696	15,000
Maintenance and repairs	22,895	10,510	11,176	16,230	14,325	20,000
Professional development	46,758	32,141	26,627	10,595	58,496	55,000
Professional services	15,352	110,530	73,793	97,579	374,229	50,000
Other services	798,569	862,925	1,569,900	981,189	975,742	900,000
Miscellaneous expenditures	404,389	459,141	456,620	442,703	524,246	500,000
Total Supplies and Services	1,508,721	1,669,633	2,376,071	1,813,597	2,241,798	1,825,000
Land and buildings	-	-	505,726	-	-	-
Grand Total	\$ 1,919,223	\$ 2,066,532	\$ 3,271,404	\$ 2,439,594	\$ 2,614,846	\$ 2,332,300

Information Technology



Authorized Personnel

	2017	2018	2019	Adopted 2020
Full-Time Budgeted	5.00	5.00	5.00	5.00
FTE				
Total	5.00	5.00	5.00	5.00

Information Technology - Total

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	Adopted <u>2020</u>
Salaries and wages	\$ 265,655	\$ 315,800	\$ 344,912	\$ 378,306	\$ 389,618	\$ 410,900
Retirement	36,939	43,767	48,036	52,711	54,295	57,500
Fringe benefits	51,648	53,597	65,155	71,472	80,164	97,000
Total Personal Services	354,242	413,164	458,103	502,489	524,077	565,400
Materials and supplies	103,509	106,893	118,443	85,326	63,705	101,500
Non-capital assets	15,000	28,515	60,192	78,871	104,444	35,000
Utilities	33,182	44,632	46,342	27,545	17,455	30,000
Maintenance and repairs	406,410	448,897	422,647	501,722	635,432	646,500
Professional development	9,140	22,745	12,391	8,915	14,843	22,500
Professional services	20,309	-	16,519	-	19,360	42,500
Other services	-	-	3,661	-	268	11,500
Miscellaneous expenditures	1,226	1,056	2,412	531	2,195	5,000
Total Supplies and Services	588,776	652,738	682,607	702,910	857,702	894,500
Grand Total	\$ 943,018	\$ 1,065,902	\$ 1,140,710	\$ 1,205,399	\$ 1,381,779	\$ 1,459,900

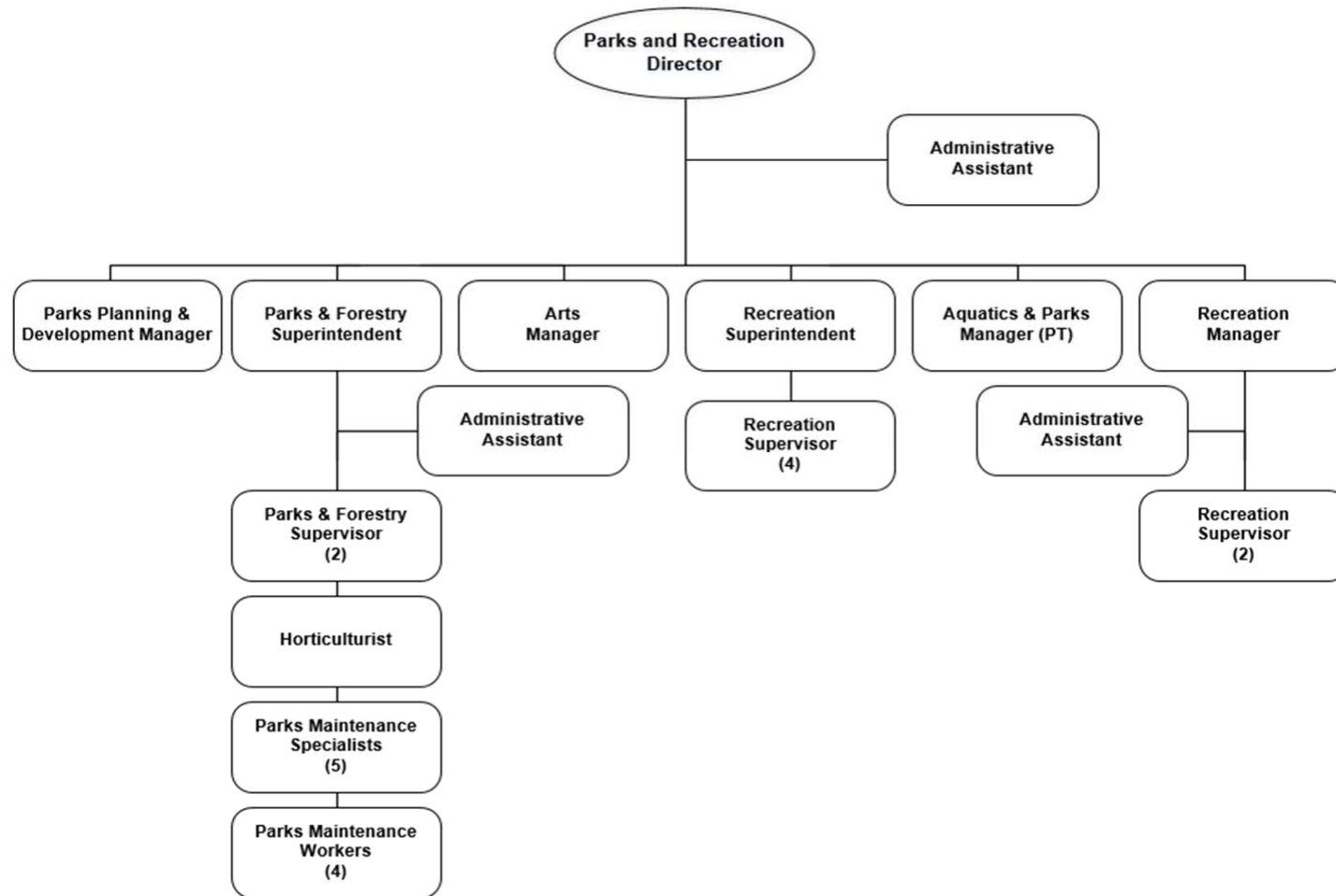
Information Technology - General Fund

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>Adopted 2020</u>
Salaries and wages	\$ 265,655	\$ 315,800	\$ 344,912	\$ 378,306	\$ 389,618	\$ 410,900
Retirement	36,939	43,767	48,036	52,711	54,295	57,500
Fringe benefits	51,648	53,597	65,155	71,472	80,164	97,000
Total Personal Services	354,242	413,164	458,103	502,489	524,077	565,400
Materials and supplies	103,509	106,893	118,443	85,326	63,705	101,500
Non-capital assets	-	-	-	49,074	34,020	-
Utilities	33,182	44,632	46,342	27,545	17,455	30,000
Maintenance and repairs	406,410	448,897	422,647	501,722	635,432	646,500
Professional development	9,140	22,745	12,391	8,915	14,843	22,500
Professional services	20,309	-	16,519	-	19,360	42,500
Other services	-	-	3,661	-	268	11,500
Miscellaneous expenditures	1,226	1,056	2,412	531	2,195	5,000
Total Supplies and Services	573,776	624,223	622,415	673,113	787,278	859,500
Grand Total	\$ 928,018	\$ 1,037,387	\$ 1,080,518	\$ 1,175,602	\$ 1,311,355	\$ 1,424,900

Information Technology Division - Technology Fund

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	Adopted <u>2020</u>
Non-capital assets	\$ 15,000	\$ 28,515	\$ 60,192	\$ 29,797	\$ 70,424	\$ 35,000
Total Supplies and Services	15,000	28,515	60,192	29,797	70,424	35,000
Grand Total	\$ 15,000	\$ 28,515	\$ 60,192	\$ 29,797	\$ 70,424	\$ 35,000

Parks and Recreation



Authorized Personnel

	2017	2018	2019	Adopted 2020
Full-Time Budgeted	21.00	24.00	25.00	27.00
FTE	34.40	34.97	34.24	34.24
Total	55.40	58.97	59.24	59.24

Parks and Recreation Division - Total

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	Adopted <u>2020</u>
Salaries and wages	\$ 1,604,531	\$ 2,097,720	\$ 2,287,511	\$ 2,273,453	\$ 2,457,242	\$ 2,696,000
Retirement	223,621	292,087	314,845	315,961	336,636	377,300
Fringe benefits	266,605	287,971	364,122	361,034	370,717	461,700
Total Personal Services	2,094,757	2,677,778	2,966,478	2,950,448	3,164,595	3,535,000
Materials and supplies	190,036	253,298	226,805	242,093	259,457	253,200
Non-capital assets	-	-	-	-	5,018	96,500
Uniforms and clothing	6,096	13,084	10,716	13,723	19,074	15,600
Rents and leases	54,625	63,997	70,727	65,246	71,313	109,100
Utilities	78,728	69,085	111,535	131,076	110,006	124,700
Maintenance and repairs	267,440	267,436	350,590	395,584	429,427	400,400
Professional development	16,963	31,246	37,618	38,845	47,830	40,400
Professional services	662,135	276,773	395,760	360,528	571,752	411,000
Other services	94,474	129,080	112,434	145,054	122,137	125,800
Miscellaneous expenditures	20,087	25,742	24,999	17,427	38,457	23,600
Total Supplies and Services	1,390,584	1,129,741	1,341,184	1,409,576	1,674,471	1,600,300
Grand Total	\$ 3,485,341	\$ 3,807,519	\$ 4,307,662	\$ 4,360,024	\$ 4,839,066	\$ 5,135,300

Parks and Recreation Division - General Fund

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>Adopted 2020</u>
Charges for services	\$ 813,833	\$ 855,857	\$ 1,116,583	\$ 1,120,370	\$ 1,174,678	\$ 1,135,000
Total Revenues	813,833	855,857	1,116,583	1,120,370	1,174,678	1,135,000
Salaries and wages	1,502,152	1,755,149	1,790,870	1,820,940	1,935,700	2,110,400
Retirement	209,288	244,841	245,497	252,818	263,841	295,400
Fringe benefits	253,960	267,298	338,755	337,450	344,084	430,900
Total Personal Services	1,965,400	2,267,288	2,375,122	2,411,208	2,543,625	2,836,700
Materials and supplies	169,211	214,325	162,161	188,606	193,962	196,300
Non-capital assets	-	-	-	-	-	50,000
Uniforms and clothing	6,096	12,345	8,997	11,624	16,770	12,600
Rents and leases	48,051	52,387	62,074	58,911	65,802	103,100
Utilities	15,141	16,618	8,520	11,162	17,181	24,700
Maintenance and repairs	254,840	246,293	330,191	358,897	404,509	368,900
Professional development	16,678	29,312	35,411	38,111	44,262	36,400
Professional services	222,243	216,949	348,611	312,364	486,350	302,000
Other services	69,398	98,201	85,885	111,390	90,244	93,800
Miscellaneous expenditures	18,636	23,348	20,300	14,594	34,736	21,300
Total Supplies and Services	820,294	909,778	1,062,150	1,105,659	1,353,816	1,209,100
Grand Total	\$ 2,785,694	\$ 3,177,066	\$ 3,437,272	\$ 3,516,867	\$ 3,897,441	\$ 4,045,800

Revenues over/(under)						
operating expenditures	\$ (1,971,861)	\$ (2,321,209)	\$ (2,320,689)	\$ (2,396,497)	\$ (2,722,763)	\$ (2,910,800)

Parks and Recreation Division - Life Long Learning and Leisure Fund

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>Adopted 2020</u>
Revenues:						
Charges for services	\$ 160,705	\$ 159,358	\$ 145,088	\$ 126,656	\$ 112,134	\$ 145,000
Total Revenues	160,705	159,358	145,088	126,656	112,134	145,000
Salaries and wages	50,437	49,897	51,431	51,735	58,173	60,200
Retirement	7,061	6,734	7,200	7,209	8,111	8,400
Fringe benefits	6,302	6,986	7,654	7,421	8,178	9,700
Total Personal Services	63,800	63,617	66,285	66,365	74,462	78,300
Materials and supplies	4,372	1,292	3,475	2,490	4,067	3,400
Rents and leases	6,574	11,610	8,653	6,190	5,511	6,000
Professional development	-	993	288	250	821	1,000
Professional services	60,260	57,829	46,614	46,113	41,543	58,000
Other services	11,527	19,738	11,183	12,239	8,088	14,000
Miscellaneous expenditures	774	2,062	973	1,635	513	1,500
Total Supplies and Services	83,507	93,524	71,186	68,917	60,543	83,900
Total Expenditures	\$ 147,307	\$ 157,141	\$ 137,471	\$ 135,282	\$ 135,005	\$ 162,200

Revenues over/(under) operating expenditures	\$ 13,398	\$ 2,217	\$ 7,617	\$ (8,626)	\$ (22,871)	\$ (17,200)
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Parks and Recreation Division - Tree Planting Fund

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	Adopted <u>2020</u>
Revenues:						
Tree planting donation	\$ 17,514	\$ 16,061	\$ 26,139	\$ 36,175	\$ 24,147	\$ 20,000
Total Revenues	17,514	16,061	26,139	13,500	24,147	20,000
Materials and supplies	9,351	10,445	14,436	22,196	22,758	13,500
Maintenance and repairs	5,250	3,314	1,497	4,150	700	6,500
Total Supplies and Services	14,601	13,759	15,933	26,346	23,458	20,000
Total Expenditures	\$ 14,601	\$ 13,759	\$ 15,933	\$ 26,346	\$ 23,458	\$ 20,000

Revenues over/(under) operating expenditures	\$ 2,913	\$ 2,302	\$ 10,206	\$ (12,846)	\$ 689	\$ -
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Parks and Recreation Division - Swimming Pool Fund

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	Adopted <u>2020</u>
Revenues:						
Charges for services	\$ 541,009	\$ 599,856	\$ 711,878	\$ 758,428	\$ 791,691	\$ 775,000
Total Revenues	541,009	599,856	711,878	758,428	791,691	775,000
Salaries and wages	51,942	290,282	405,361	395,965	443,097	452,300
Retirement	7,272	40,512	56,569	55,260	61,846	63,300
Fringe benefits	6,343	13,514	16,618	16,032	17,902	19,100
Total Personal Services	65,557	344,308	478,548	467,257	522,845	534,700
Materials and supplies	7,102	27,236	46,733	28,801	38,670	40,000
Non-capital assets	-	-	-	-	5,018	46,500
Uniforms and clothing	-	739	1,719	2,099	2,304	3,000
Rents and leases	-	-	-	145	-	-
Utilities	63,587	52,467	103,015	119,914	92,825	100,000
Maintenance and repairs	7,350	17,829	18,902	32,537	24,218	25,000
Professional development	285	941	1,919	484	2,747	3,000
Professional services	379,632	1,995	535	2,051	43,859	51,000
Other services	13,549	11,141	15,366	21,425	23,805	18,000
Miscellaneous expenditures	677	332	3,726	1,198	3,208	800
Total Supplies and Services	472,182	112,680	191,915	208,654	236,654	287,300
Grand Total	\$ 537,739	\$ 456,988	\$ 670,463	\$ 675,911	\$ 759,499	\$ 822,000

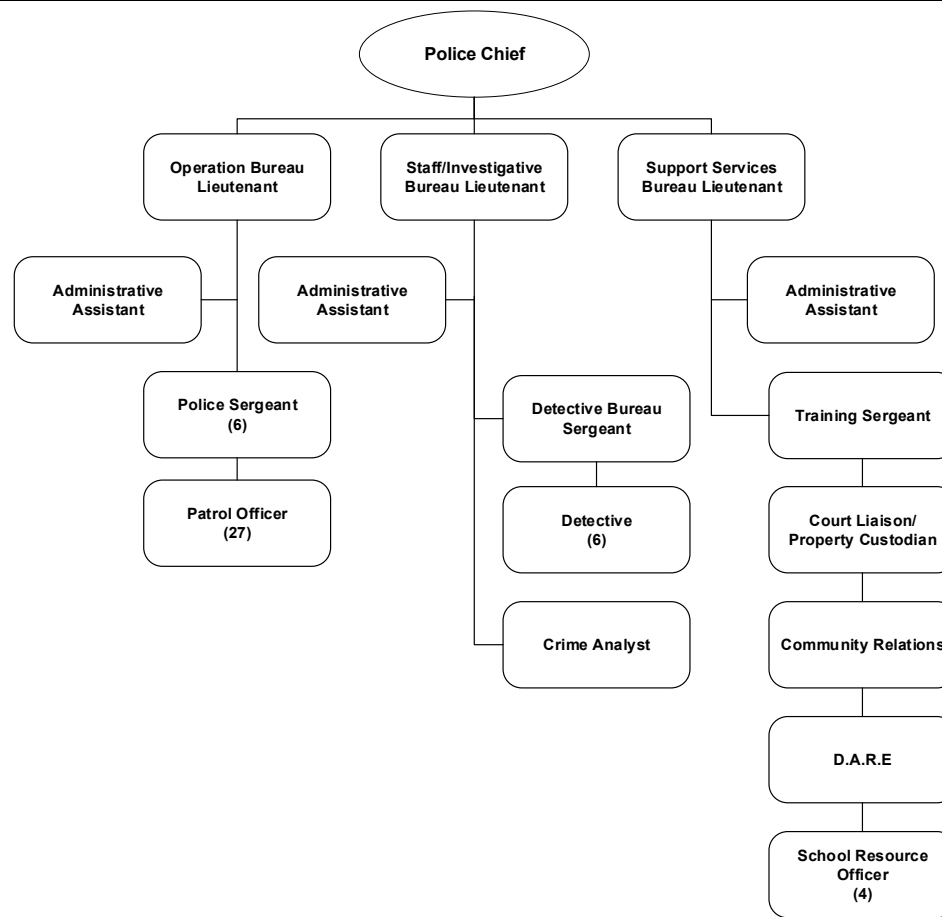
Revenues over/(under)							
operating expenditures	\$ 3,270	\$ 142,868	\$ 41,415	\$ 82,517	\$ 32,192	\$ (47,000)	

Parks and Recreation Division - Capital

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	Adopted <u>2020</u>
Salaries and wages	\$ -	\$ 2,392	\$ 39,849	\$ 4,813	\$ 20,272	\$ 73,100
Retirement	-	-	5,579	674	2,838	10,200
Fringe benefits	-	173	1,095	131	553	2,000
Total Personal Services	-	2,565	46,523	5,618	23,663	85,300
Grand Total	\$ -	\$ 2,565	\$ 46,523	\$ 5,618	\$ 23,663	\$ 85,300



Police Division



Authorized Personnel

	2017	2018	2019	Adopted 2020
Full-Time Budgeted	60.00	57.00	56.00	56.00
FTE	2.98	1.78	2.16	2.16
Total	62.98	58.78	58.16	58.16

Police Division -Total

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	Adopted <u>2020</u>
Salaries and wages	\$ 5,480,092	\$ 5,775,073	\$ 5,610,325	\$ 5,413,386	\$ 5,726,471	\$ 6,215,500
Retirement	981,261	1,027,315	1,022,940	1,013,913	1,058,416	1,194,900
Fringe benefits	810,995	805,830	905,691	895,933	821,604	965,900
Total Personal Services	7,272,348	7,608,218	7,538,956	7,323,232	7,606,491	8,376,300
Materials and supplies	99,440	95,042	152,210	120,936	95,984	144,900
Non-capital assets	-	-	-	-	94,549	60,000
Uniforms and clothing	54,493	53,246	67,314	69,779	93,791	75,000
Rents and leases	53,139	38,454	57,729	31,059	32,112	76,000
Utilities	15,153	14,706	18,247	21,535	27,959	24,000
Maintenance and repairs	15,978	26,025	43,393	7,181	20,494	23,500
Professional development	49,298	39,574	57,813	44,315	51,611	66,500
Professional services	19,277	26,836	160,357	952,726	892,667	1,073,000
Other services	4,659	4,022	4,609	7,907	16,652	9,700
Miscellaneous expenditures	551	1,249	6,309	2,475	4,202	1,800
Total Supplies and Services	311,988	299,154	567,981	1,257,913	1,330,021	1,554,400
Grand Total	\$ 7,584,336	\$ 7,907,372	\$ 8,106,937	\$ 8,581,145	\$ 8,936,512	\$ 9,930,700

Police Division - General Fund

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	Adopted <u>2020</u>
Salaries and wages	\$ 5,327,043	\$ 5,667,460	\$ 5,478,674	\$ 5,278,540	\$ 5,576,409	\$ 6,054,800
Retirement	951,658	1,006,566	997,426	989,041	1,029,801	1,163,600
Fringe benefits	784,862	795,789	875,347	873,931	793,419	934,300
Total Personal Services	7,063,563	7,469,815	7,351,447	7,141,512	7,399,629	8,152,700
Materials and supplies	89,422	87,854	149,073	110,551	92,988	127,400
Non-capital assets	-	-	-	-	94,549	60,000
Uniforms and clothing	54,493	53,246	67,314	69,779	93,791	75,000
Rents and leases	40,761	38,454	53,351	26,681	22,401	61,000
Utilities	15,153	14,706	18,247	21,535	27,959	24,000
Maintenance and repairs	15,978	26,025	43,393	7,181	20,494	23,500
Professional development	49,298	39,574	57,813	44,315	51,611	66,500
Professional services	19,277	22,536	160,357	952,726	891,032	1,073,000
Other services	4,659	4,022	4,609	7,907	16,652	9,700
Miscellaneous expenditures	551	1,249	6,309	2,475	4,202	1,800
Total Supplies and Services	289,592	287,666	560,466	1,243,150	1,315,679	1,521,900
Grand Total	\$ 7,353,155	\$ 7,757,481	\$ 7,911,913	\$ 8,384,662	\$ 8,715,308	\$ 9,674,600

Police Division - Enforcement Education Fund

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	Adopted <u>2020</u>
Fine revenue	\$ 2,514	\$ 2,487	\$ 2,392	\$ 2,465	\$ 1,883	\$ 2,500
Total Revenues	2,514	2,487	2,392	2,465	1,883	2,500
Materials and supplies	444	627	644	2,405	1,096	2,500
Total Supplies and Services	444	627	644	2,405	1,096	2,500
Total Expenditures	444	627	644	2,405	1,096	2,500

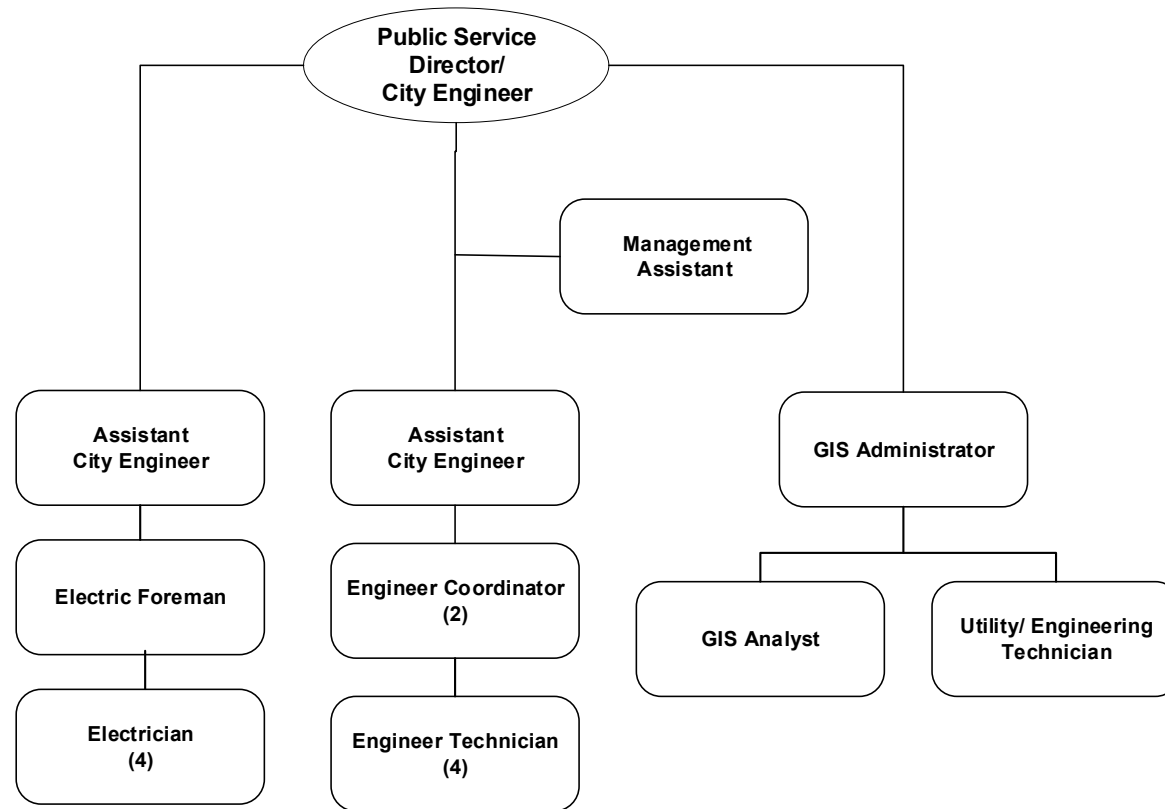
Revenues over/(under)									
operating expenditures	\$ 2,070	\$ 1,860	\$ 1,748	\$ 60	\$ 787	\$	-		

Police Division - Law Enforcement Fund

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	Adopted <u>2020</u>
Salaries and wages	153,049	107,613	131,651	134,846	150,062	160,700
Retirement	29,603	20,749	25,514	24,872	28,615	31,300
Fringe benefits	26,133	10,041	30,344	22,002	28,185	31,600
Total Personal Services	208,785	138,403	187,509	181,720	206,862	223,600
Materials & supplies	9,574	6,561	2,493	7,980	1,900	15,000
Rents and leases	12,378	-	4,378	4,378	9,711	15,000
Professional services	-	4,300	-	-	1,635	-
Total Supplies and Services	21,952	10,861	6,871	12,358	13,246	30,000
Total Expenditures	\$ 230,737	\$ 149,264	\$ 194,380	\$ 194,078	\$ 220,108	\$ 253,600



Public Service Administration



Authorized Personnel

	2017	2018	2019	Adopted 2020
Full-Time Budgeted	16.00	17.00	17.00	18.00
FTE	1.73	1.73	1.73	1.44
Total	17.73	17.73	18.73	19.44

Public Service Administration Division - Total

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>Adopted</u> <u>2020</u>
Salaries and wages	\$ 990,878	\$ 1,183,375	\$ 1,205,136	\$ 1,317,824	\$ 1,262,833	\$ 1,418,700
Retirement	140,861	166,241	168,646	184,291	176,470	198,600
Fringe benefits	170,298	189,305	236,300	256,107	204,899	271,400
Total Personal Services	1,302,037	1,538,921	1,610,082	1,758,222	1,644,202	1,888,700
Materials and supplies	64,638	43,962	153,229	81,292	150,228	86,000
Non-capital assets	-	-	-	-	26,650	233,900
Uniforms and clothing	3,312	5,679	5,141	4,674	4,772	6,000
Rents and leases	770	-	13,701	18,419	24,978	46,000
Utilities	127,565	111,965	131,990	124,618	129,221	126,000
Maintenance and repairs	6,370	19,597	66,568	102,150	58,403	142,500
Professional development	7,628	15,786	18,033	21,869	17,734	18,000
Professional services	38,170	39,583	23,517	24,891	26,780	35,000
Other services	78,193	778	1,018	953	1,166	2,100
Miscellaneous expenditures	745	1,294	1,000	284	172	2,000
Total Supplies and Services	327,391	238,644	414,197	379,150	440,104	697,500
Grand Total	\$ 1,629,428	\$ 1,777,565	\$ 2,024,279	\$ 2,137,372	\$ 2,084,306	\$ 2,586,200

Public Service Administration Division - General Fund

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>Adopted</u> <u>2020</u>
Salaries and wages	\$ 491,269	\$ 551,966	\$ 558,144	\$ 663,827	\$ 652,158	\$ 646,100
Retirement	101,537	123,669	78,067	92,677	91,041	90,500
Fringe benefits	84,811	99,278	130,861	150,438	111,720	160,100
Total Personal Services	677,617	774,913	767,072	906,942	854,919	896,700
Materials and supplies	3,264	7,072	13,231	6,906	8,638	9,000
Uniforms and clothing	1,762	3,586	3,784	2,810	2,380	3,700
Rents and leases	770	-	13,701	18,031	24,289	46,000
Utilities	6,114	7,858	8,995	9,884	11,400	7,000
Maintenance and repairs	-	459	-	672	-	3,800
Professional development	7,308	13,931	17,973	21,359	17,242	17,000
Professional services	38,170	39,583	23,517	24,891	26,780	35,000
Other services	78,140	754	1,003	449	1,065	2,000
Miscellaneous expenditures	745	1,294	1,000	284	37	2,000
Total Supplies and Services	136,273	74,537	83,204	85,286	91,831	125,500
Grand Total	\$ 813,890	\$ 849,450	\$ 850,276	\$ 992,228	\$ 946,750	\$ 1,022,200

Public Service Administration Division - Street Maintenance and Repair Fund

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>Adopted 2020</u>
Salaries and wages	\$ 245,943	\$ 248,626	\$ 289,405	\$ 277,525	\$ 310,828	\$ 311,700
Retirement	37,682	42,572	40,517	38,832	43,450	43,600
Fringe benefits	76,435	79,822	95,839	95,572	85,076	92,700
Total Personal Services	360,060	371,020	425,761	411,929	439,354	448,000
Materials and supplies	52,139	26,606	39,294	59,354	23,968	60,000
Non-capital assets	-	-	-	-	26,650	120,900
Uniforms and clothing	1,550	2,093	1,357	1,864	2,392	2,300
Rents and leases	-	-	-	388	689	-
Utilities	121,451	104,107	122,995	114,734	117,821	119,000
Maintenance and repairs	6,370	12,327	43,539	72,710	52,568	91,200
Professional development	320	1,855	60	510	492	1,000
Other services	40	-	-	-	90	-
Total Supplies and Services	181,870	146,988	207,245	249,560	224,805	394,400
Grand Total	\$ 541,930	\$ 518,008	\$ 633,006	\$ 661,489	\$ 664,159	\$ 842,400

Public Service Administration Division - Neighborhood Lighting Fund

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	Adopted 2020
Maintenance fees	\$ 63,735	\$ 63,712	\$ 63,346	\$ 62,407	\$ 63,917	\$ 63,000
Total Revenues	63,735	63,712	63,346	62,407	63,917	63,000
Salaries and wages	19,439	14,190	14,590	22,647	8,766	21,700
Retirement	1,642	-	2,043	3,171	1,227	3,000
Fringe benefits	3,112	297	304	481	200	6,500
Total Personal Services	24,193	14,487	16,937	26,299	10,193	31,200
Materials and supplies	9,235	10,284	100,704	15,032	117,622	17,000
Non-capital assets	-	-	-	-	-	113,000
Maintenance and repairs	-	6,811	23,029	28,768	5,835	47,500
Other services	13	24	15	504	11	100
Total Supplies and Services	9,248	17,119	123,748	44,304	123,468	177,600
Grand Total	\$ 33,441	\$ 31,606	\$ 140,685	\$ 70,603	\$ 133,661	\$ 208,800

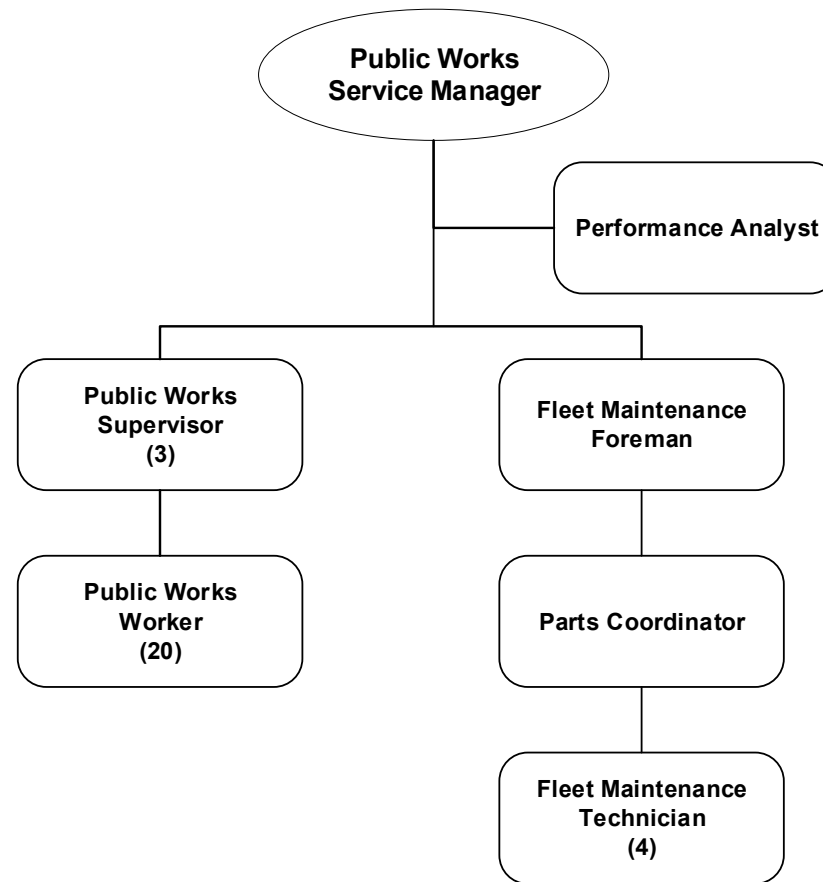
**Revenues over/(under)
operating expenditures**

\$ 30,294 \$ 32,106 \$ (77,339) \$ (8,196) \$ (69,744) \$ (145,800)

Public Service Administration Division - Capital

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>Adopted</u> <u>2020</u>
Salaries and wages	\$ 234,227	\$ 368,593	\$ 342,997	\$ 353,825	\$ 291,081	\$ 439,200
Retirement	-	-	48,019	49,611	40,752	61,500
Fringe benefits	5,940	9,908	9,296	9,616	7,903	12,100
Total Personal Services	240,167	378,501	400,312	413,052	339,736	512,800
Grand Total	\$ 240,167	\$ 378,501	\$ 400,312	\$ 413,052	\$ 339,736	\$ 512,800

Public Works Division



Authorized Personnel

	2017	2018	2019	Adopted 2020
Full-Time Budgeted	31.00	31.00	31.00	31.00
FTE	1.12	1.73	1.73	1.73
Total	32.12	32.73	32.73	32.73

Public Works Division - Total

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	Adopted 2020
Salaries and wages	\$ 1,585,576	\$ 1,754,425	\$ 1,807,211	\$ 1,892,445	\$ 1,986,178	\$ 2,096,200
Retirement	221,116	244,474	253,263	265,085	277,693	293,500
Fringe benefits	349,039	368,955	460,509	479,346	448,119	506,600
Total Personal Services	2,155,731	2,367,854	2,520,983	2,636,876	2,711,990	2,896,300
Materials and supplies	556,609	611,130	519,797	588,025	756,635	729,700
Uniforms and clothing	11,652	15,698	16,438	10,967	14,759	15,500
Rents and leases	-	402	4,591	5,561	4,591	5,300
Utilities	9,062	5,121	8,234	8,732	10,071	13,300
Maintenance and repairs	80,255	95,723	272,692	256,293	275,015	456,500
Professional development	21,281	16,721	21,938	17,788	14,164	21,500
Professional services	79,725	114,719	125,403	88,578	101,056	435,000
Intra-city services	47,075	62,243	43,015	50,808	46,450	61,000
Other services	37,700	15,140	16,429	18,091	30,786	17,800
Miscellaneous expenditures	1,149	387	606	1,584	5,974	1,900
Total Supplies and Services	844,508	937,284	1,029,143	1,046,427	1,259,501	1,757,500
Grand Total	\$ 3,000,239	\$ 3,305,138	\$ 3,550,126	\$ 3,683,303	\$ 3,971,491	\$ 4,653,800

Public Works Division - General Fund

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	Adopted <u>2020</u>
Salaries and wages	\$ 584,957	\$ 717,477	\$ 641,522	\$ 614,012	\$ 639,634	\$ 785,500
Retirement	68,904	77,025	89,813	85,787	89,545	110,000
Fringe benefits	82,011	98,066	102,572	116,879	102,730	117,400
Total Personal Services	735,872	892,568	833,907	816,678	831,909	1,012,900
Materials and supplies	190,349	184,530	186,981	187,845	187,710	197,700
Uniforms and clothing	1,793	3,208	3,201	3,474	3,207	3,000
Rents and leases	-	-	4,591	4,591	4,591	4,800
Utilities	1,522	1,899	4,826	6,113	7,729	4,300
Maintenance and repairs	28,213	12,359	21,913	5,104	4,774	22,500
Professional development	7,391	10,487	8,584	3,845	6,073	9,500
Professional services	-	-	-	1,700	-	-
Other services	24,957	502	473	575	155	800
Miscellaneous expenditures	1,108	357	423	1,559	764	1,300
Total Supplies and Services	255,333	213,342	230,992	214,806	215,003	243,900
Grand Total	\$ 991,205	\$ 1,105,910	\$ 1,064,899	\$ 1,031,484	\$ 1,046,912	\$ 1,256,800

Public Works Division - Street Maintenance and Repair Fund

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	Adopted <u>2020</u>
Salaries and wages	\$ 504,999	\$ 524,603	\$ 571,503	\$ 619,302	\$ 649,095	\$ 534,300
Retirement	70,169	74,412	80,284	87,036	91,166	74,800
Fringe benefits	133,902	133,623	170,508	171,064	172,441	192,800
Total Personal Services	709,070	732,638	822,295	877,402	912,702	801,900
Materials and supplies	276,202	356,181	221,025	326,231	434,851	415,000
Uniforms and clothing	6,214	8,349	7,946	3,732	5,997	8,000
Utilities	4,730	855	651	376	87	5,000
Maintenance and repairs	-	10,847	1,525	5,567	32,960	37,000
Professional development	1,361	3,731	3,504	10,893	5,858	5,000
Other services	551	1,593	4,367	3,446	4,636	2,000
Miscellaneous expenditures	-	-	183	25	2,032	-
Total Supplies and Services	289,058	381,556	239,201	350,270	486,421	472,000
Grand Total	\$ 998,128	\$ 1,114,194	\$ 1,061,496	\$ 1,227,672	\$ 1,399,123	\$ 1,273,900

Public Works Division - Sanitary Sewer Surcharge Fund

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	Adopted 2020
Utility fees	\$ 831,477	\$ 849,674	\$ 874,315	\$ 884,959	\$ 1,080,767	\$ 1,129,000
Total Revenues	831,477	849,674	874,315	884,959	1,080,767	1,129,000
Salaries and wages	\$ 199,922	\$ 301,489	\$ 332,633	\$ 403,095	\$ 337,389	\$ 381,700
Retirement	32,660	40,428	46,562	56,422	46,617	53,400
Fringe benefits	62,973	65,945	89,841	95,832	82,028	102,600
Total Personal Services	295,555	407,862	469,036	555,349	466,034	537,700
Materials and supplies	22,256	46,709	57,426	39,687	70,507	60,000
Uniforms and clothing	2,408	2,570	2,450	1,883	2,872	2,500
Rents and leases	-	402	-	970	-	500
Utilities	2,426	2,367	2,757	2,243	2,255	3,000
Maintenance and repairs	37,906	23,874	219,256	245,338	165,113	270,000
Professional development	12,529	2,463	9,550	2,950	1,933	6,000
Professional services	20,000	-	-	-	-	-
Intra-city services	19,583	34,264	22,113	30,798	20,590	26,000
Other services	40	-	40	151	301	1,000
Miscellaneous expenditures	41	30	-	-	3,125	100
Total Supplies and Services	117,189	112,679	313,592	324,020	266,696	369,100
Grand Total	\$ 412,744	\$ 520,541	\$ 782,628	\$ 879,369	\$ 732,730	\$ 906,800

Revenues over/(under) operating expenditures	\$ 418,733	\$ 329,133	\$ 91,687	\$ 5,590	\$ 348,037	\$ 222,200
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Public Works Division - Storm Water Management Fund

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>Adopted 2020</u>
Utility fees	\$ 740,412	\$ 758,969	\$ 753,029	\$ 745,603	\$ 765,847	\$ 753,000
Total Revenues	740,412	758,969	753,029	745,603	765,847	753,000
Salaries and wages	\$ 154,275	\$ 96,130	\$ 177,408	\$ 178,320	\$ 264,354	\$ 299,300
Retirement	18,813	21,131	24,837	24,965	36,985	41,900
Fringe benefits	27,429	27,721	34,802	34,446	37,344	37,100
Total Personal Services	200,517	144,982	237,047	237,731	338,683	378,300
Materials and supplies	7,380	7,647	7,285	13,713	16,108	10,000
Uniforms and clothing	786	906	1,917	1,221	1,680	1,200
Utilities	163	-	-	-	-	500
Maintenance and repairs	3,079	-	-	284	34,406	102,000
Professional development	-	40	300	100	300	1,000
Professional services	29,325	89,458	92,498	57,448	64,851	105,000
Intra-city services	13,659	12,550	12,675	12,820	16,776	20,000
Other services	11,832	13,045	11,549	13,919	25,694	14,000
Total Supplies and Services	66,224	123,646	126,224	99,505	159,815	253,700
Grand Total	\$ 266,741	\$ 268,628	\$ 363,271	\$ 337,236	\$ 498,498	\$ 632,000

Revenues over/(under)						
operating expenditures	\$ 473,671	\$ 490,341	\$ 389,758	\$ 408,367	\$ 267,349	\$ 121,000

Public Works Division - Water Surcharge Fund

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	Adopted <u>2020</u>
Utility fees	\$ 445,071	\$ 477,319	\$ 488,644	\$ 479,834	\$ 656,119	\$ 742,000
Total Revenues	445,071	477,319	488,644	479,834	656,119	742,000
Salaries and wages	141,423	114,726	84,145	77,716	95,706	95,400
Retirement	30,570	31,478	11,767	10,875	13,380	13,400
Fringe benefits	42,724	43,600	62,786	61,125	53,576	56,700
Total Personal Services	214,717	189,804	158,698	149,716	162,662	165,500
Materials and supplies	60,422	16,063	47,080	20,549	47,459	47,000
Uniforms and clothing	451	665	924	657	1,003	800
Utilities	221	-	-	-	-	500
Maintenance and repairs	11,057	48,643	29,998	-	37,762	25,000
Professional services	30,400	25,261	32,905	29,430	36,205	330,000
Intra-city services	13,833	15,429	8,227	7,190	9,084	15,000
Other services	320	-	-	-	-	-
Miscellaneous expenditures	-	-	-	-	53	500
Total Supplies and Services	116,704	106,061	119,134	57,826	131,566	418,800
Grand Total	\$ 331,421	\$ 295,865	\$ 277,832	\$ 207,542	\$ 294,228	\$ 584,300

Revenues over/(under)						
operating expenditures	\$ 113,650	\$ 181,454	\$ 210,812	\$ 272,292	\$ 361,891	\$ 157,700

Capital

CAPITAL EQUIPMENT

Capital Equipment

The capital equipment budget is adopted annually. The budget is comprised of additional or replacement equipment needed in the City's fleet, office, and technology areas, along with other miscellaneous tools and equipment. The City dedicated the issuance of a ½ mill permanent property tax to fund the majority of the current and future capital equipment purchases. Currently, ½ mill is expected to generate approximately \$960,000 for the City. Additionally, all cellular tower lease fees are used exclusively for technology or related equipment purchases. Beginning in 2018, the City began to supplement the funding sources noted above with additional transfers from the General Fund. The reason and the need for these additional funds are two-fold. First, the revenue sources are not increasing at the same pace as the increases in the cost of equipment and technology. In fact, cell tower lease fees have decreased by over 50% since its peak in 2011. Second, in an effort to become more efficient the City is relying more and more on technology. With this reliance comes an increased expense.

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

The City also reviews the office and technology areas 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 2020 capital equipment budget is presented by department and gives a brief description of the item, quantity, replacement or new, amount, and funding source. Most fleet and equipment requests are replacement in nature. There are a few exceptions for new technology upgrades and various vehicles and equipment.

Replacement or Routine –

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

New or Non-routine –

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

The City's Procurement Code allows the City Manager to enter into contracts involving the expenditure of not more than forty thousand dollars (\$40,000) without City Council approval, provided that sufficient funds have been appropriated. The Procurement Code also allows the City to enter into a contract with another political subdivision or a governmental cooperative purchasing group without City Council approval. Several items, such as vehicles and IT equipment, in the 2020 capital equipment budget meet the criteria.

CAPITAL EQUIPMENT

The following tables provide a summary of the proposed 2020 capital equipment budget by funding source and then by division.

Capital Equipment Summary by Department

Facilities Maintenance	\$ 30,000
Fire Division	347,400
Information Technology	482,000
Parks and Recreation	327,000
Police Division	227,600
Public Service Administration	16,500
Public Works	489,500
	<u>\$ 1,920,000</u>

Capital Equipment Summary by Funding Source

Capital Equipment Fund	\$ 1,557,100
Emergency Medical Billing Fund	17,400
Technology Fund	166,500
Street Maintenance and Repair Fund	16,500
Swimming Pool Fund	22,500
Stormwater Management Fund	140,000
	<u>\$ 1,920,000</u>

CAPITAL EQUIPMENT

Facilities Maintenance

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Update of gym equipment at Fire Station 72 and PSC	1	N/R	\$ 30,000	Capital Equipment Fund
Facility Maintenance Total				\$ 30,000	

Fire Division

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Medic and powerload	1	R	\$ 330,000	Capital Equipment Fund
2	Cardiac heart monitor defibrillators	4	R	17,400	Emergency Medical Billing Fund
Fire Total				\$ 347,400	

Information Technology

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
Police					
1	Police command vehicle renovation	1	N	\$ 13,500	Technology Fund
2	Mobile data computers	5	R	35,000	Technology Fund
				48,500	
Fire					
3	Emergency operations center audio visual improvements	1	R	40,000	Technology Fund
4	Mobile data computers	6	R	42,000	Technology Fund
5	Analytics software	1	N	36,000	Technology Fund
				118,000	
Parks and Recreation					
6	Reed Rd. Water Park pool public address system, security cameras, Wi-Fi, and signage	1	R/N	22,500	Swimming Pool Fund
				22,500	
General					
7	Network storage system	1	R	250,000	Capital Equipment Fund
8	Security system software enterprise epgade	1	R	23,000	Capital Equipment Fund
9	Server memory upgrade	1	N	20,000	Capital Equipment Fund
				293,000	
Information Technology Total				\$ 482,000	

CAPITAL EQUIPMENT

Parks and Recreation

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Transportation van	1	R	\$ 65,000	Capital Equipment Fund
2	3/4 ton, 4 WD pickup truck with plow	1	R	39,000	Capital Equipment Fund
3	Zero turn trim mower	1	R	14,000	Capital Equipment Fund
4	Zero turn trim mower with snow control package	1	R	60,000	Capital Equipment Fund
5	Utility maintenance vehicle	1	R	12,000	Capital Equipment Fund
6	Large area blower	1	N	9,000	Capital Equipment Fund
7	Heavy duty utility maintenance vehicle (tractor)	1	R	79,000	Capital Equipment Fund
8	Stump grinder (self propelled, with trailer)	1	R	49,000	Capital Equipment Fund
Parks and Recreation Total				<u>\$ 327,000</u>	

Police Division

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Police cruiser (SUV)	1	R	\$ 37,000	Capital Equipment Fund
2	Police cruiser (SUV)	1	R	37,000	Capital Equipment Fund
3	Police cruiser (SUV)	1	R	37,000	Capital Equipment Fund
4	Police cruiser (SUV)	1	R	37,000	Capital Equipment Fund
5	Four complete cruiser up fitting kits	4	R	56,400	Capital Equipment Fund
6	HD cruiser cameras	2	R	12,200	Capital Equipment Fund
7	BAC machine for OVI's	1	R	11,000	Capital Equipment Fund
Police Total				<u>\$ 227,600</u>	

Public Service Administration

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Ridgeview Rd. school flashers	2	N	16,500	Street Maintenance and Repair Fund
Public Service Administration Total				<u>\$ 16,500</u>	

CAPITAL EQUIPMENT

Public Works

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Single axle dump truck with plow and spreader	1	R	\$ 165,000	Capital Equipment Fund
2	1 ton dump truck	1	R	70,000	Stormwater Management Fund
3	Leaf collection trailer	1	R	61,000	Capital Equipment Fund
4	Tire/Wheel balancer	1	R	20,500	Capital Equipment Fund
5	Berm box	1	N	9,000	Capital Equipment Fund
6	Skid steer loader (trade ins not included in cost est.)	1	R	60,000	Capital Equipment Fund
7	Broom attachment	1	R	6,000	Capital Equipment Fund
8	1 ton dump truck	1	R	70,000	Stormwater Management Fund
9	Asphalt tack trailer	1	R	12,000	Capital Equipment Fund
10	Message board trailer	1	R	16,000	Capital Equipment Fund
Public Works Total				<u><u>\$ 489,500</u></u>	

CAPITAL IMPROVEMENTS

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, stormwater lines. City parks include recreational land improvements, buildings, and facilities. In addition, the Municipal Service Center (MSC) and Public Service Center (PSC) buildings house the operations of the City departments. The vast majority of the Capital Improvement Program (CIP) represents the cost of replacing and reconstructing the existing infrastructure of roads, lighting, waterlines, and sanitary and storm sewers. Thus, the CIP typically does not impact annual operating expenditures, and neither eliminates nor creates additional infrastructure.

The City's financial policies include guidance for maintaining a ten-year CIP plan with the goal of achieving the annual replacement cost of the infrastructure based upon the service life of each component. The CIP plan is managed and developed by a CIP Committee consisting of representatives from all the major divisions of the City. This committee is responsible for evaluating potential projects, adding and removing projects from the CIP, and prioritizing the projects included within the CIP. The ten-year CIP plan is updated annually and the current plan includes years 2020 through 2029. The total of the current CIP is approximately \$133.7 million or an average of \$13.4 million annually.

Capital Improvement Plan 2020 – 2029 (in millions)

<u>Detail</u>	<u>Amount</u>	<u>Percent</u>
Streets, etc. <i>(includes streets, sidewalks, lights, signals, etc.)</i>	\$70.9	53.0%
Utilities <i>(includes waterlines, sewerlines, stormwater projects, bridges/culverts)</i>	41.8	31.3%
Parks	21.0	15.7%
Total	\$133.7	100%

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

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

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

CAPITAL IMPROVEMENTS

Financing

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

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

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

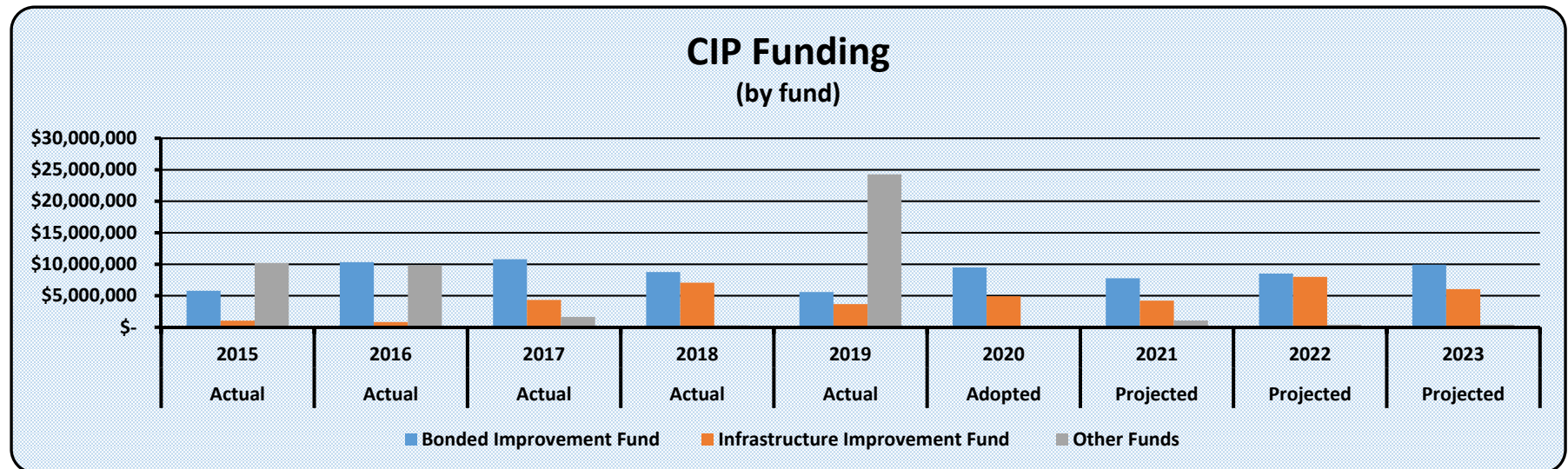
Since 1997, City Council has annually designated \$750,000 from the General Fund revenue to supplement the available cash for capital improvements. Beginning in 2018, this designation was increased to \$1.25 million and is incorporated into the ongoing operating budget in future years for continued support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

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

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

CAPITAL IMPROVEMENTS

CIP Funding (by fund)									
	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Adopted 2020	Projected 2021	Projected 2022	Projected 2023
Bonded Improvement Fund	\$ 5,788,421	\$ 10,325,645	\$ 10,794,377	\$ 8,745,801	\$ 5,575,443	\$ 9,477,600	\$ 7,773,000	\$ 8,514,100	\$ 9,924,900
Infrastructure Improvement Fund	1,044,491	824,762	4,322,603	7,058,972	3,655,749	4,914,100	4,202,000	7,986,300	6,032,900
Other Funds	10,182,085	9,826,112	1,621,048	296,199	24,252,350	250,000	1,050,000	400,000	400,000
Total	\$ 17,014,997	\$ 20,976,519	\$ 16,738,028	\$ 16,100,972	\$ 33,483,542	\$ 14,641,700	\$ 13,025,000	\$ 16,900,400	\$ 16,357,800



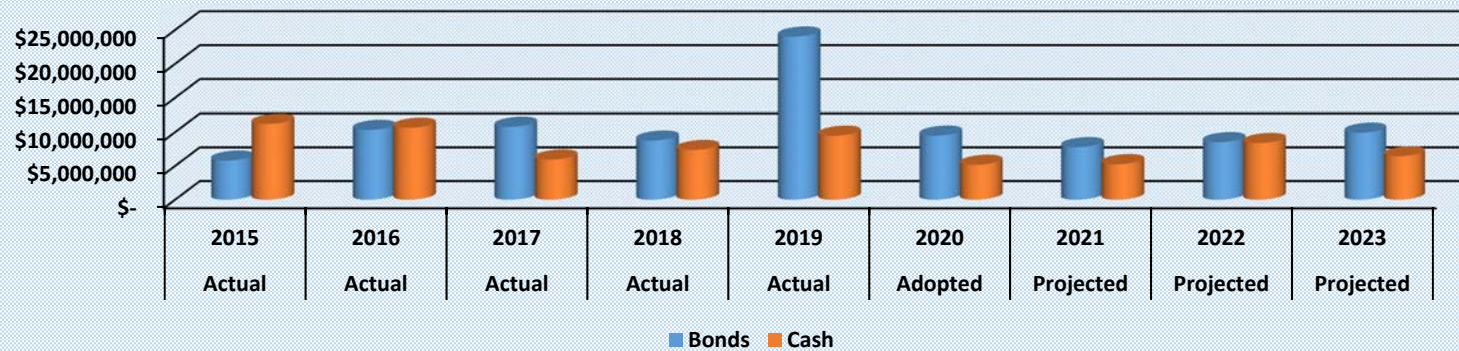
CAPITAL IMPROVEMENTS

CIP Funding

(by financing source)

	Actual <u>2015</u>	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Adopted <u>2020</u>	Projected <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>
Bonds	\$ 5,788,421	\$ 10,325,645	\$ 10,794,377	\$ 8,745,801	\$ 24,017,203	\$ 9,477,600	\$ 7,773,000	\$ 8,514,100	\$ 9,924,900
Cash	11,226,576	10,650,874	5,943,651	7,355,171	9,466,339	5,164,100	5,252,000	8,386,300	6,432,900
Total	\$ 17,014,997	\$ 20,976,519	\$ 16,738,028	\$ 16,100,972	\$ 33,483,542	\$ 14,641,700	\$ 13,025,000	\$ 16,900,400	\$ 16,357,800

CIP Funding (by financing source)



CAPITAL IMPROVEMENTS

2020

Project Year	Project Name	Project Type	Amount
Construction			
2020	Street Maintenance Program	Streets	\$ 960,500
2020	Street Reconstruction Program	Streets	2,542,500
2020	Sidewalk Maintenance Program	Sidewalks	790,000
2020	Mountview Rd. Sidewalk	Sidewalks	2,745,900
2020	Northwest Blvd. Storm Sewer Replacement	Stormwater	565,000
2020	Sustainable Sewer Solution Program	Sanitary Sewers	1,407,000
2020	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	150,000
2020	Park Improvements		
	- Devon Pool Mechanical Building	Parks	1,469,000
	- Northam Park Athletic & Tennis Facilities - Phase I	Parks	847,500
	- Sidewalks	Parks	33,900
	- Veteran's Plaza Upgrade	Parks	300,000
	- Northam Shared Use Path	Parks	254,300
	- Miller Park Playground Renovation	Parks	395,500
Design/Engineering			
2021	Street Maintenance Program	Streets	25,500
2021	Street Reconstruction Program	Streets	360,000
2021	Sidewalk Maintenance Program	Sidewalks	40,000
2021	Northwest Blvd. Stormwater Replacement (South of Lane)	Stormwater	300,000
2021	Sustainable Sewer Solution Program	Sanitary Sewers	75,000
2021	Annual Sidewalk Incentive Program	Sidewalks	100,000
2021	Park Improvements		
	- Tremont Fountain Park Improvements	Parks	10,000
	- Athletic Field Improvements - Phase I	Parks	50,500
	- Devon Pool Toddler Feature Replacement	Parks	60,500
2022	Fishinger Rd. Reconstruction (Mountview Rd. to Tremont Rd.)	Streets	100,000
2022	Fishinger Rd. Waterline	Waterlines	300,000
2023	Fishinger Rd. Reconstruction (Riverside Dr. to Mountview Rd.)	Streets	759,100
TOTAL:			\$ 14,641,700

CAPITAL IMPROVEMENTS

2021

Project Year	Project Name	Project Type	Amount
Construction			
2021	Street Maintenance Program	Streets	\$ 979,700
2021	Street Reconstruction Program	Streets	2,766,300
2021	McCoy Rd. Resurfacing (Mountview Rd. to Kenny Rd.)	Streets	1,037,300
2021	Sidewalk Maintenance Program	Sidewalks	805,800
2021	Waterline Replacements (McCoy Rd. Waterline)	Waterlines	1,607,900
2021	Northwest Blvd. Stormwater Replacement (South of Lane)	Stormwater	1,728,900
2021	Sustainable Sewer Solution Program	Sanitary Sewers	1,381,900
2021	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	153,000
2021	Park Improvements		
	- Sidewalks	Parks	34,600
	- Tremont Fountain Park Improvements	Parks	115,300
	- Oxford Park Playground Renovation	Parks	259,300
	- Devon Pool Toddler Feature Replacement	Parks	697,400
	- Athletic Field Improvements - Phase I	Parks	582,100
Design/Engineering			
2022	Street Maintenance Program	Streets	36,700
2022	Street Reconstruction Program	Streets	260,100
2022	McCoy Rd. Resurfacing (Riverside Rd to Mountview Rd.)	Streets	102,000
2022	Sidewalk Maintenance Program	Sidewalks	40,800
2022	Lane Ave. Shared Use Path	Sidewalks	55,400
2022	Annual Sidewalk Incentive Program	Sidewalks	100,000
2022	Sustainable Sewer Solution Program	Sanitary Sewers	76,500
2022	Park Improvements		
	- Northam Park Athletic & Tennis Facilities - Phase II	Parks	102,000
2023	Fishinger Rd. Reconstruction (Riverside Dr. to Mountview Rd.)	Streets	102,000
TOTAL:			\$ 13,025,000

CAPITAL IMPROVEMENTS

2022

Project Year	Project Name	Project Type	Amount
Construction			
2022	Street Maintenance Program	Streets	\$ 1,410,800
2022	Street Reconstruction Program	Streets	1,998,600
2022	Fishinger Rd. Reconstruction (Mountview Rd. to Tremont Rd.)	Streets	5,264,800
2022	McCoy Rd. Resurfacing (Riverside Rd to Mountview Rd.)	Streets	1,227,700
2022	Sidewalk Maintenance Program	Sidewalks	821,900
2022	Lane Ave. Shared Use Path	Sidewalks	637,800
2022	Fishinger Rd. Waterline (Phase I)	Waterlines	1,763,500
2022	Sustainable Sewer Solution Program	Sanitary Sewers	1,485,200
2022	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	156,100
2022	Park Improvements		
	- Sidewalks	Parks	35,300
	- Northam Park Athletic & Tennis Facilities - Phase II	Parks	1,175,700
Design/Engineering			
2023	Street Maintenance Program	Streets	23,400
2023	Street Reconstruction Program	Streets	140,500
2023	Sidewalk Maintenance Program	Sidewalks	41,600
2023	Nottingham Rd. Sidewalk Project	Sidewalks	50,500
2023	Annual Sidewalk Incentive Program	Sidewalks	100,000
2023	Turkey Run Stream Stabilization	Stormwater	260,100
2023	Sustainable Sewer Solution Program	Sanitary Sewers	78,000
2023	Park Improvements		
	- Fancyburg Park Improvements	Parks	202,900
	- Thompson Park Asphalt Paths	Parks	26,000
TOTAL:			\$ 16,900,400

CAPITAL IMPROVEMENTS

2023

Project Year	Project Name	Project Type	Amount
Construction			
2023	Street Maintenance Program ~ Design/Engineering	Streets	\$ 898,400
2023	Street Reconstruction Program ~ Design/Engineering	Streets	1,078,000
2023	Fishinger Rd. Reconstruction (Riverside Dr. to Mountview Rd.)	Streets	5,364,500
2023	Sidewalk Maintenance Program	Sidewalks	254,400
2023	Nottingham Rd. Sidewalk Project	Sidewalks	580,900
2023	Fishinger Rd. Waterline Replacement (Phase II)	Waterlines	1,796,700
2023	Turkey Run Stream Stabilization - Phase II	Stormwater	898,400
2023	Sustainable Sewer Solution Program	Sanitary Sewers	1,541,300
2023	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	159,000
2023	Park Improvements		
	- Sidewalks	Parks	35,900
	- Fancyburg Park Improvements	Parks	2,335,700
	- Thompson Park Asphalt Paths	Parks	299,500
Design/Engineering			
2024	Street Maintenance Program	Streets	25,400
2024	Street Reconstruction Program	Streets	397,500
2024	Redding Rd. Resurfacing	Streets	79,500
2024	Northstar Rd. Sidewalk Project	Sidewalks	11,800
2024	Sidewalk Maintenance Program	Sidewalks	42,400
2024	Annual Sidewalk Incentive Program	Sidewalks	100,000
2024	Waterline Replacements(Fairlington Dr., Overdale Rd.)	Waterlines	294,200
2024	Sustainable Sewer Solution Program	Sanitary Sewers	79,500
2024	Park Improvements		
2024	- Athletic Field Improvements - Phase II	Parks	84,800
TOTAL:			\$ 16,357,800

CAPITAL IMPROVEMENTS

2024

Project Year	Project Name	Project Type	Amount
Construction			
2024	Street Maintenance Program	Streets	\$ 976,300
2024	Street Reconstruction Program	Streets	3,051,000
2024	Redding Rd. Resurfacing	Streets	915,300
2024	Northstar Rd. Sidewalk Project	Sidewalks	451,500
2024	Sidewalk Maintenance Program	Sidewalks	259,200
2024	Waterline Replacements(Fairlington Dr., Overdale Rd.)	Waterlines	2,257,700
2024	Sustainable Sewer Solution Program	Sanitary Sewers	1,532,700
2024	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	162,000
2024	Park Improvements		
	- Sidewalks	Parks	36,600
	- Athletic Field Improvements - Phase II	Parks	976,300
	- Thompson Park Playground	Parks	274,600
	- Thompson Park Tennis Courts	Parks	152,600
Design/Engineering			
2025	Street Maintenance Program	Streets	42,100
2025	Street Reconstruction Program	Streets	356,400
2025	Zollinger Rd. Resurfacing (Riverside Dr. to Redding Rd.)	Streets	85,000
2025	Sidewalk Maintenance Program	Sidewalks	43,200
2025	Annual Sidewalk Incentive Program	Sidewalks	100,000
2025	Waterline Replacements (Shrewsbury Rd, Nayland Rd., Bristol Rd.)	Waterlines	276,800
2025	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)	Stormwater	151,200
2025	Sustainable Sewer Solution Program	Sanitary Sewers	81,000
2025	Park Improvements		
	- Natural Area Improvements	Parks	21,600
	- Thompson Park Drainage	Parks	54,000
	- Year Round Restrooms	Parks	10,800
	- Shelter Program Space - Phase I	Parks	21,600
	- Northam Park Asphalt Paths	Parks	10,800
TOTAL:			\$ 12,300,300

CAPITAL IMPROVEMENTS

2025

Project Year	Project Name	Project Type	Amount
Construction			
2025	Street Maintenance Program	Streets	\$ 1,615,900
2025	Street Reconstruction Program	Streets	2,734,600
2025	Zollinger Rd. Resurfacing (Riverside Dr. to Redding Rd.)	Streets	681,500
2025	Sidewalk Maintenance Program	Sidewalks	264,000
2025	Waterline Replacements (Shrewsbury Rd, Nayland Rd., Bristol Rd.)	Waterlines	2,123,700
2025	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)	Stormwater	870,100
2025	Sustainable Sewer Solution Program	Sanitary Sewers	1,562,500
2025	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	165,000
2025	Park Improvements		
	- Sidewalks	Parks	37,300
	- Natural Area Improvements	Parks	248,600
	- Thompson Park Drainage	Parks	621,500
	- Year Round Restrooms	Parks	124,300
	- Shelter Program Space - Phase I	Parks	248,600
	- Northam Park Asphalt Paths	Parks	124,300
Design/Engineering			
2026	Street Maintenance Program	Streets	42,900
2026	Street Reconstruction Program	Streets	363,000
2026	Sidewalk Maintenance Program	Sidewalks	44,000
2026	Annual Sidewalk Incentive Program	Sidewalks	100,000
2026	Waterline Replacements (North Star Rd., Kioka Ave., Greensview Dr., Zollinger Rd.)	Waterlines	275,600
2026	Stormwater Projects ~ Design/Engineering	Stormwater	16,500
2026	Sustainable Sewer Solution Program	Sanitary Sewers	82,500
2026	Park Improvements		
	- Fancyburg Asphalt Paths	Parks	13,800
	- Thompson Park Shelter Houses	Parks	88,000
	- Shelter Program Space - Phase II	Parks	22,000
TOTAL:			\$ 12,470,200

CAPITAL IMPROVEMENTS

2026

Project Year	Project Name	Project Type	Amount
Construction			
2026	Street Maintenance Program	Streets	\$ 1,645,300
2026	Street Reconstruction Program	Streets	2,784,300
2026	Sidewalk Maintenance Program	Sidewalks	268,800
2026	Traffic Signal Replacement	Traffic Signals	601,200
2026	Waterline Replacements (North Star Rd., Kioka Ave., Greensview Dr., Zollinger Rd.)	Waterlines	2,113,600
2026	Stormwater Projects	Stormwater	189,900
2026	Sustainable Sewer Solution Program	Sanitary Sewers	1,656,600
2026	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	168,000
2026	Park Improvements		
	- Sidewalks	Parks	38,000
	- Reed Road Park Drainage Improvements	Parks	639,100
	- Fancyburg Asphalt Paths	Parks	158,200
	- Fancyburg Tennis Courts	Parks	158,200
	- Thompson Park Shelter Houses	Parks	506,200
	- Shelter Program Space - Phase II	Parks	253,100
	- Thompson Park Outdoor Fitness Equipment	Parks	126,600
	- Northwest Kiwanis Playground Renovation	Parks	284,800
Design/Engineering			
2027	Street Maintenance Program	Streets	43,700
2027	Street Reconstruction Program	Streets	369,600
2027	Sidewalk Maintenance Program	Sidewalks	44,800
2027	Annual Sidewalk Incentive Program	Sidewalks	100,000
2027	Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.)	Traffic Signals	89,600
2027	Waterline Replacement (Canterbury Rd., Crandford Rd., Baldrige Rd., Sunset Dr.)	Waterlines	368,400
2027	Sustainable Sewer Solution Program	Sanitary Sewers	84,000
2027	Park Improvements		
	- Mallway Park Improvements	Parks	56,000
	- Natural Area Improvements	Parks	33,000
	- Reed Road Park Asphalt Paths	Parks	14,000
	- Trails and Walkways	Parks	22,400
	- Northwest Kiwanis Asphalt	Parks	14,000
TOTAL:			\$ 12,831,400

CAPITAL IMPROVEMENTS

2027

Project Year	Project Name	Project Type	Amount
Construction			
2027	Street Maintenance Program	Streets	\$ 1,674,700
2027	Street Reconstruction Program	Streets	2,834,100
2027	Sidewalk Maintenance Program	Sidewalks	273,600
2027	Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.)	Traffic Signals	515,300
2027	Waterline Replacement (Canterbury Rd., Crandford Rd., Baldrige Rd., Sunset Dr.)	Waterlines	2,825,000
2027	Stormwater Projects	Stormwater	193,200
2027	Sustainable Sewer Solution Program	Sanitary Sewers	1,403,800
2027	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	171,000
2027	Park Improvements		
	- Sidewalks	Parks	38,700
	- Mallway Park Improvements	Parks	644,100
	- Natural Area Improvements	Parks	380,000
	- Reed Road Park Asphalt Paths	Parks	161,000
	- Trails and Walkways	Parks	257,600
	- Northwest Kiwanis Asphalt	Parks	161,000
Design/Engineering			
2028	Street Maintenance Program	Streets	44,500
2028	Street Reconstruction Program	Streets	376,200
2028	Sidewalk Maintenance Program	Sidewalks	45,600
2028	Annual Sidewalk Incentive Program	Sidewalks	100,000
2028	Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.)	Traffic Signals	91,200
2028	Stormwater Projects	Stormwater	17,100
2028	Waterline Replacement (Woodstock Rd., Nottingham Rd.)	Waterlines	157,000
2028	Sustainable Sewer Solution Program	Sanitary Sewers	85,500
2028	Park Improvements		
	- Sunny 95 Park Asphalt Paths	Parks	14,300
	- Miscellaneous Park Improvements	Parks	11,400
	- Athletic Field Improvements - Phase III	Parks	91,200
TOTAL:			\$ 12,567,100

CAPITAL IMPROVEMENTS

2028

Project Year	Project Name	Project Type	Amount
Construction			
2028	Street Maintenance Program	Streets	\$ 1,704,000
2028	Street Reconstruction Program	Streets	2,883,800
2028	Sidewalk Maintenance Program	Sidewalks	278,400
2028	Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.)	Traffic Signals	524,300
2028	Waterline Replacement (Woodstock Rd., Nottingham Rd.)	Waterlines	1,203,000
2028	Stormwater Projects	Stormwater	196,600
2028	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	174,000
2028	Sustainable Sewer Solution Program	Sanitary Sewers	1,017,200
2028	Park Improvements		
	- Sidewalks	Parks	39,400
	- Thompson Park Shelter Houses	Parks	524,300
	- Sunny 95 Park Asphalt Paths	Parks	163,900
	- Miscellaneous Park Improvements	Parks	131,100
	- Athletic Field Improvements - Phase II	Parks	1,048,700
	- Ball Diamond Fencing and Dugouts	Parks	196,600
Design/Engineering			
2029	Street Maintenance Program	Streets	45,300
2029	Street Reconstruction Program	Streets	382,800
2029	Sidewalk Maintenance Program	Sidewalks	46,400
2028	Annual Sidewalk Incentive Program	Sidewalks	100,000
2029	Waterline Replacement (Beverley Rd., Hoxton Ct., Trentwood Rd., Ridgeview Rd.)	Waterlines	217,400
2029	Stormwater Projects	Stormwater	17,400
2029	Sustainable Sewer Solution Program	Sanitary Sewers	116,000
2029	Park Improvements		
	- Trails and Walkways	Parks	11,600
	- Miscellaneous Park Improvements	Parks	34,800
	- Ball Diamond Fencing and Dugouts	Parks	17,400
	- Reed Road Park Shelter house	Parks	116,000
TOTAL:			\$ 11,190,400

CAPITAL IMPROVEMENTS

2029

Project Year	Project Name	Project Type	Amount
Construction			
2029	Street Maintenance Program	Streets	\$ 1,779,400
2029	Street Reconstruction Program	Streets	3,393,700
2029	Sidewalk Maintenance Program	Sidewalks	283,200
2029	Waterline Replacement (Beverley Rd., Hoxton Ct., Trentwood	Waterlines	1,666,100
2029	Stormwater Projects	Stormwater	200,000
2029	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	177,000
2029	Sustainable Sewer Solution Program	Sanitary Sewers	1,333,400
2029	Park Improvements		
	- Sidewalks	Parks	40,000
	- Trails and Walkways	Parks	133,400
	- Ball Diamond Fencing and Dugouts	Parks	200,000
	- Miscellaneous Park Improvements	Parks	400,000
	- Reed Road Park Shelter house	Parks	1,333,400
Design/Engineering			
2030	Sidewalk Maintenance Program	Sidewalks	47,200
2030	Annual Sidewalk Incentive Program	Sidewalks	100,000
2030	Waterline Replacement (Brixton Rd., Edgevale Rd. Tweksbury Rd.)	Waterlines	144,400
2030	Stormwater Projects	Stormwater	17,700
2030	Sustainable Sewer Solution Program	Sanitary Sewers	118,000
TOTAL:			\$ 11,366,900

Total Capital Improvements **\$ 133,651,200**



Appendix



LINE ITEM EXPENDITURE SUMMARY

Grand Total of Operating Expenditures Line Items

	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Adopted</u>
<u>Personal service:</u>						
Salaries and wages	\$ 17,967,758	\$ 19,705,902	\$ 20,077,284	\$ 20,553,918	\$ 21,266,083	\$ 22,579,900
Retirement	3,413,763	3,611,686	3,499,698	3,595,806	3,726,242	3,992,000
Fringe benefits	3,022,954	3,080,242	3,609,559	3,675,993	3,352,881	3,959,300
Total personal services	24,404,475	26,397,830	27,186,541	27,825,717	28,345,206	30,531,200
<u>Other than personal service:</u>						
Materials and supplies	1,442,302	1,553,164	1,864,730	1,853,805	2,240,755	2,376,700
Uniforms and clothing	114,324	156,022	155,696	167,929	197,500	168,100
Rents and leases	109,015	107,898	164,074	149,195	194,788	308,300
Utilities	761,778	749,902	858,966	835,246	826,854	873,400
Maintenance and repairs	1,241,778	1,657,103	2,061,269	2,206,342	3,045,730	4,177,200
Professional development	240,283	249,814	316,937	266,303	314,436	388,900
Professional services	3,282,616	3,449,975	3,520,213	5,321,852	5,683,737	6,116,100
Other services	2,864,516	2,694,043	2,658,124	2,520,431	2,752,915	2,969,200
Miscellaneous expenditures	1,099,731	1,876,326	1,554,519	1,065,389	955,186	1,370,300
Total other than personal service	11,156,343	12,494,247	13,154,528	14,386,492	16,211,901	18,748,200
Less: Capital-related personal services	(240,167)	(381,066)	(446,835)	(418,670)	(363,399)	(598,100)
Total operating expenditures	35,320,651	38,511,011	39,894,234	41,793,539	44,193,708	48,681,300
Total operating expenditures	\$ 35,320,651	\$ 38,511,011	\$ 39,894,234	\$ 41,793,539	\$ 44,193,708	\$ 48,681,300

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LINE ITEM EXPENDITURE SUMMARY

Operating Expenditures Expressed as a Percentage of Total						
	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Adopted</u>
<u>Personal service:</u>						
Salaries and wages	50.53%	50.67%	49.77%	48.69%	47.73%	45.82%
Retirement	9.60%	9.29%	8.68%	8.52%	8.36%	8.10%
Fringe benefits	8.50%	7.92%	8.95%	8.71%	7.52%	8.03%
Total personal services	68.63%	67.87%	67.39%	65.92%	63.62%	61.96%
<u>Other Than Personal Service:</u>						
Materials and supplies	4.06%	3.99%	4.62%	4.39%	5.03%	4.82%
Uniforms and clothing	0.32%	0.40%	0.39%	0.40%	0.44%	0.34%
Rents and leases	0.31%	0.28%	0.41%	0.35%	0.44%	0.63%
Utilities	2.14%	1.93%	2.13%	1.98%	1.86%	1.77%
Maintenance and repairs	3.49%	4.26%	5.11%	5.23%	6.84%	8.48%
Professional services	9.23%	8.87%	8.73%	12.61%	12.76%	12.41%
Intra-city Services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other services	8.06%	6.93%	6.59%	5.97%	6.18%	6.03%
Miscellaneous expenditures	3.09%	4.82%	3.85%	2.52%	2.14%	2.78%
Total other than personal service	31.37%	32.13%	32.61%	34.08%	36.38%	38.04%
Department totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

EMPLOYMENT SUMMARY

Pay Grade	Department/Position	Actual 2015		Actual 2016		Actual 2017		Actual 2018		Actual 2019		Adopted 2020	
		Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
	<u>Office of the City Attorney</u>												
	City Attorney	1.00		1.00		1.00		1.00		1.00		1.00	
30	First Assistant City Attorney	1.00		1.00		1.00							
27	Assistant City Attorney	1.00		1.00		1.00		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
	<u>Office of the City Clerk</u>												
	City Clerk	1.00		1.00		1.00		1.00		1.00		1.00	
21	Deputy City Clerk	1.00		1.00		1.00		1.00		1.00		1.00	
18	Assistant Deputy City Clerk - Records	1.00		1.00									
17	Assistant Deputy City Clerk		0.63		0.63		0.63		0.63		0.63		0.63
	Total	3.00	0.63	3.00	0.63	2.00	0.63	2.00	0.63	2.00	0.63	2.00	0.63
	<u>Office of the City Manager</u>												
	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	
28	Economic Development Director			1.00		1.00		1.00		1.00		1.00	
28	Human Resources Director					1.00		1.00		1.00		1.00	
27	Community Affairs Director	1.00		1.00		1.00		1.00		1.00		1.00	
20	Community Affairs Manager	1.00		1.00		1.00		1.00		1.00		1.00	
19	Executive Secretary	1.00		1.00		1.00		1.00		1.00		1.00	
19	Human Resources Specialist					1.00		1.00		1.00		1.00	
	Intern		0.58		0.58		0.29		0.29		0.29		0.29
	Total	5.00	0.58	6.00	0.58	8.00	0.29	8.00	0.29	8.00	0.29	8.00	0.29
	<u>Clerk of Court</u>												
21	Clerk of Court	1.00		1.00		1.00		1.00		1.00		1.00	
18	Deputy Clerk of Court	1.00		1.00		1.00		1.00		1.00		1.00	
	Total	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00
	<u>Community Development</u>												
28	Community Development Director											1.00	
28	Community & Economic Development Manager	1.00											
26	Senior Planner	1.00		1.00		1.00		1.00		1.00		1.00	
26	Chief Building Official	1.00		1.00		1.00		1.00		1.00		1.00	
22	Planning Officer	1.00		1.00		1.00		1.00		1.00		1.00	
22	Code Compliance Officer	1.00		1.00		1.00		1.00		2.00		1.00	
21	Building Inspector/Plans Examiner	1.00		1.00		1.00		2.00		2.00		2.00	
20	Assistant Code Compliance Officer											1.00	
17	Administrative Assistant	2.00		2.00		2.00		1.00		1.00		1.00	
	Intern		0.75		0.75		0.75		0.75		0.75		0.75
	Total	8.00	0.75	7.00	0.75	7.00	0.75	7.00	0.75	8.00	0.75	9.00	0.75

EMPLOYMENT SUMMARY

Pay Grade	Department/Position	Actual 2015		Actual 2016		Actual 2017		Actual 2018		Actual 2019		Adopted 2020	
		Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
	Facilities Maintenance												
20	Building Maintenance Manager / Supervisor							1.00		1.00		1.00	
	Total	0.00		0.00		0.00		1.00		1.00		1.00	
	Finance												
31	Director of Finance	1.00		1.00		1.00		1.00		1.00		1.00	
28	Assistant Finance Director	1.00		1.00		1.00		1.00		1.00		1.00	
26	Finance Manager	1.00		1.00		1.00		1.00		1.00		1.00	
26	Human Resources Manager	1.00		1.00									
23	Purchasing Administrator	1.00		1.00		1.00		1.00		1.00		1.00	
20	Examiner						0.60		0.60	1.00		1.00	
20	Payroll Administrator	1.00		1.00		1.00		1.00		1.00		1.00	
19	Management Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
19	HR/Finance Specialist			1.00									
18	Accounting Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
17	Fiscal Technician	1.00				1.00		1.00		1.00		1.00	
	Intern		0.60		0.60		0.60		0.60				
	Total	9.00	0.60	9.00	0.60	8.00	1.20	8.00	1.20	9.00	0.00	9.00	0.00
	Fire Division												
29	Fire Chief	1.00		1.00		1.00		1.00		1.00		1.00	
28	Assistant Fire Chief / Deputy Fire Chief	1.00		1.00		1.00		1.00		1.00		1.00	
19	Fire Office Manager (previously Management Assistant)	1.00		1.00		1.00		1.00		1.00		1.00	
17	Administrative Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
	Captain	5.00		5.00		5.00		5.00		5.00		5.00	
	Lieutenant	7.00		6.00		6.00		7.00		7.00		7.00	
	Firefighter	41.00		42.00		42.00		41.00		41.00		41.00	
22	C.A.R.E.S Manager									1.00		1.00	
	Total	57.00	0.00	57.00	0.00	57.00	0.00	57.00	0.00	58.00	0.00	58.00	0.00
	Fleet Management (incorporated with Public Works)												
24	Public Works Service Manager	0.34											
20	Fleet Maintenance Foreman	1.00											
19	Fleet Maintenance Technician	4.00											
18	Parts Coordinator	1.00											
	Total	6.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Information Technology												
27	Director of Information Technology	1.00		1.00		1.00		1.00		1.00		1.00	
24	Systems Engineer	2.00		2.00		2.00		2.00		2.00		2.00	
20	Web Developer/Graphic Designer					1.00		1.00		1.00		1.00	
20	Help Desk Technician			1.00		1.00		1.00		1.00		1.00	
	Intern		0.72										
	Total	3.00	0.72	4.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00

EMPLOYMENT SUMMARY

Pay Grade	Department/Position	Actual 2015		Actual 2016		Actual 2017		Actual 2018		Actual 2019		Adopted 2020	
		Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
	<u>Parks and Recreation</u>												
29	Parks & Recreation Director	1.00		1.00		1.00		1.00		1.00		1.00	
25	Parks Planning & Development Manager									1.00		1.00	
24	Parks & Forestry Superintendent	1.00		1.00		1.00		1.00		1.00		1.00	
24	Recreation Superintendent	1.00		1.00		1.00		1.00		1.00		1.00	
22	Arts Manager	1.00		1.00		1.00		1.00		1.00		1.00	
22	Recreation Manager (previously Senior Center Administrator)	1.00		1.00		1.00		1.00		1.00		1.00	
22	Aquatic/Park Facilities Manager		0.84		0.84		0.84		0.84		0.84		0.84
22	Parks & Forestry Supervisor	1.00		1.00		1.00		2.00		2.00		2.00	
21	Recreation Supervisor - Senior Center	1.00		1.00		2.00		2.00		2.00		2.00	
21	Recreation Supervisor - Youth / Adult	1.00		1.00		2.00		2.00		3.00		3.00	
21	Recreation Supervisor - Shelter Barn			1.00		1.00		1.00		1.00		1.00	
21	Horticulturist	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	1.00	0.80	1.00	0.80		0.87		0.87		0.87		0.87
20	Recreation Program Coordinator	2.00		1.00				1.00					
18	Recreation Program Leader		0.73		0.73		0.73		0.73		0.73		0.73
17	Administrative Assistant	2.00		2.00		2.00		3.00		3.00		3.00	
17	Parks Maintenance Specialist	4.00		4.00		4.00		4.00		3.00		5.00	
15	Parks Maintenance Worker	1.00	3.98	3.00	2.88	3.00	3.73	3.00	3.73	4.00	3.73	4.00	3.73
	Parks Capital Project Manager				0.73		0.73		0.73				
	Summer Program Workers		28.39		27.44		26.84		27.41		27.41		27.41
	Total	19.00	35.40	21.00	34.08	21.00	34.40	24.00	34.97	25.00	34.24	27.00	34.24
	<u>Police Division</u>												
29	Police Chief	1.00		1.00		1.00		1.00		1.00		1.00	
18	Police Records Specialist	1.00		1.00		1.00					0.60		0.60
17	Administrative Assistant	3.00		3.00		3.00		3.00		3.00		3.00	
	Lieutenant	3.00		3.00		3.00		3.00		3.00		3.00	
	Sergeant	8.00		8.00		8.00		8.00		8.00		8.00	
	Police Officer	37.00		37.00		37.00		42.00		41.00		41.00	
	Communications Technician	7.00	1.92	7.00	1.92	7.00	1.92		0.72				
	Special Project Intern										0.50		0.50
	Safety Town		1.06		1.06		1.06		1.06		1.06		1.06
	Total	60.00	2.98	60.00	2.98	60.00	2.98	57.00	1.78	56.00	2.16	56.00	2.16

EMPLOYMENT SUMMARY

Pay Grade	Department/Position	Actual 2015		Actual 2016		Actual 2017		Actual 2018		Actual 2019		Adopted 2020	
		Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
	Public Service												
30	Public Service Director / City Engineer	1.00		1.00		1.00		1.00		1.00		1.00	
28	Deputy Public Service Director / City Engineer							1.00		1.00			
27	City Engineer	1.00		1.00		1.00							
26	Assistant City Engineer	1.00		1.00		1.00		1.00		1.00		2.00	
23	Engineering Coordinator	1.00		2.00		2.00		2.00		2.00		2.00	
22	GIS Administrator							1.00		1.00		1.00	
21	Electrical Foreman			1.00		1.00		1.00		1.00		1.00	
20	Engineering Technician	4.00	1.44	4.00	1.44	4.00	1.44	3.00	1.44	3.00	1.44	4.00	1.44
20	GIS Analyst			1.00		1.00		1.00		1.00		1.00	
20	Utility/Engineering Technician							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	
	Intern						0.29		0.29		0.29		
	Total	9.00	1.44	16.00	1.44	16.00	1.73	17.00	1.73	17.00	1.73	18.00	1.44
	Electrical Division (incorporated with Public Service)												
23	Electrical Superintendent	1.00											
19	Electrician/Traffic Technician	5.00											
	Total	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Public Works Division												
24	Public Works Service Manager	0.66		1.00		1.00		1.00		1.00		1.00	
23	Public Works Supervisor	2.00		2.00		3.00		3.00		3.00		3.00	
20	Fleet Maintenance Foreman			1.00		1.00		1.00		1.00		1.00	
19	Fleet Maintenance Technician			4.00		4.00		4.00		4.00		4.00	
19	Performance Analyst									1.00		1.00	
18	Parts Coordinator			1.00		1.00		1.00		1.00		1.00	
17/19	Administrative Assistant/Process Improvement Specialist	1.00		1.00		1.00		1.00					
	Public Works Workers	20.00	1.12	20.00	1.12	20.00	1.12	20.00	1.73	20.00	1.73	20.00	1.73
	Total	23.66	1.12	30.00	1.12	31.00	1.12	31.00	1.73	31.00	1.73	31.00	1.73
	Grand Total	216.00	44.80	220.00	42.76	222.00	43.67	224.00	43.65	227.00	42.10	231.00	41.81

EMPLOYMENT SUMMARY

2020 Adopted Pay Grades									
Pay Grade		Minimum	Mid point	Maximum	Pay Grade		Minimum	Mid point	Maximum
14	Annualized	37,520	45,024	52,528	23	Annualized	62,926	75,511	88,097
	Hourly	18.0386	21.6463	25.2540		Hourly	30.2530	36.3036	42.3542
15	Annualized	39,480	47,376	55,272	24	Annualized	66,702	80,042	93,383
	Hourly	18.9807	22.7768	26.5730		Hourly	32.0682	38.4819	44.8955
16	Annualized	41,850	50,220	58,590	25	Annualized	70,704	84,845	98,986
	Hourly	20.1200	24.1440	28.1680		Hourly	33.9925	40.7910	47.5895
17	Annualized	44,360	53,231	62,103	26	Annualized	75,653	90,783	105,914
	Hourly	21.3267	25.5921	29.8574		Hourly	36.3714	43.6457	50.9200
18	Annualized	47,021	56,425	65,830	27	Annualized	80,949	97,139	113,329
	Hourly	22.6064	27.1276	31.6489		Hourly	38.9179	46.7015	54.4851
19	Annualized	49,843	59,812	69,780	28	Annualized	86,616	103,939	121,263
	Hourly	23.9630	28.7556	33.5482		Hourly	41.6424	49.9708	58.2993
20	Annualized	52,835	63,402	73,969	29	Annualized	92,678	111,214	129,750
	Hourly	25.4014	30.4817	35.5619		Hourly	44.5569	53.4682	62.3796
21	Annualized	56,004	67,204	78,405	30	Annualized	94,618	113,541	132,465
	Hourly	26.9248	32.3097	37.6947		Hourly	45.4893	54.5872	63.6851
22	Annualized	59,364	71,237	83,110	31	Annualized	96,510	115,812	135,114
	Hourly	28.5404	34.2485	39.9565		Hourly	46.3991	55.6790	64.9588

Note: The pay of each employee is based on an annualized method. The regular hourly wage is determined by dividing the annual salary by 2080 hours unless otherwise provided by ordinance or collective bargaining agreements. Thus in years where regular work hours exceed the 2080 hours, annualized amounts could exceed the amounts provided above.



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