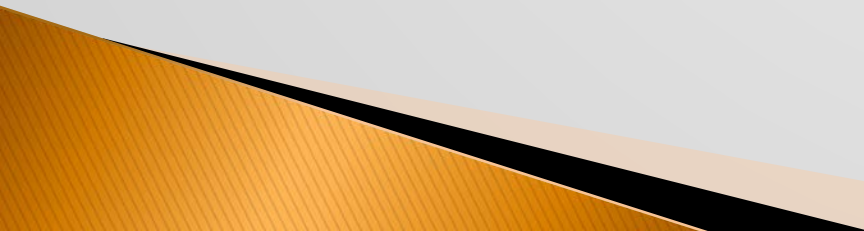


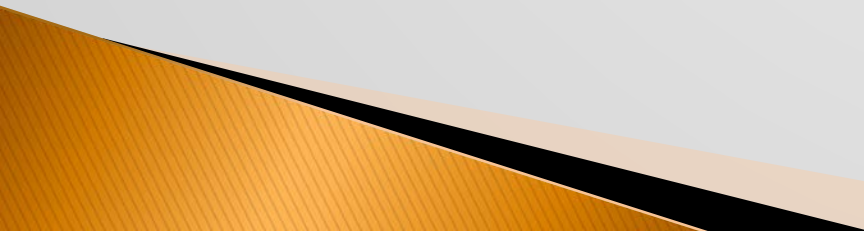
Citizen Financial Review Task Force

Presentation to City Council
July 8, 2019

OVERVIEW

- ▶ Meetings held April 4 to July 2, 2019
 - ▶ Methodical process to be fully responsive to each of the charges
 - ▶ Proceeded step by step through the charges and discussed each charge separately
 - ▶ Guided by Statement of Values
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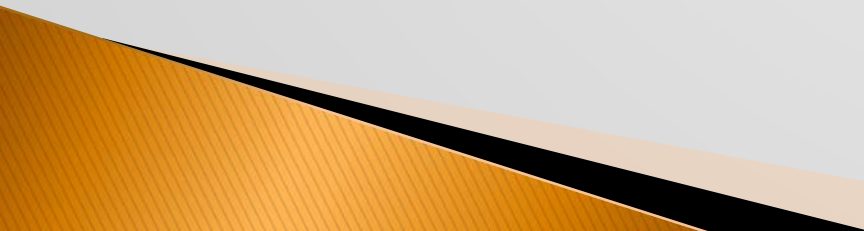
PROCESS

- ▶ Reviewed materials provided by City staff
 - ▶ Gained an understanding of Governmental Accounting
 - Different Types of Funds
 - Types of Revenues and Restrictions
 - ▶ Meet with Department Heads /Chiefs
 - ▶ Requested additional information and clarification
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Implementation of 2014 Recommendations

- ▶ Most of the recommendations of the 2014 Task Force have been implemented
 - Desired outcomes have been achieved
 - Several implemented recommendations should continue
 - Those not implemented are still valid

City's Current Financial Status and Overall Outlook

- ▶ Fund balances are very strong and the City is in stable financial shape.
 - ▶ Sufficient revenues to support the operations and the capital plan
 - ▶ The Task Force is somewhat concerned about the comments from the rating agencies concerning the level of debt the City has taken on.
 - ▶ Given the significant reliance on the income tax, we recommend that the City conduct a stress test and undergo a formal evaluation of the appropriate level of fund reserves.
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Further Privatization and/or Collaboration Opportunities

- ▶ Significant implementation of privatization and collaboration initiatives
- ▶ Other areas to explore
 - Back office functions where employees do not work face to face with the public are prime candidates
 - Areas commonly considered IT, HR Compliance, and Fleet Maintenance

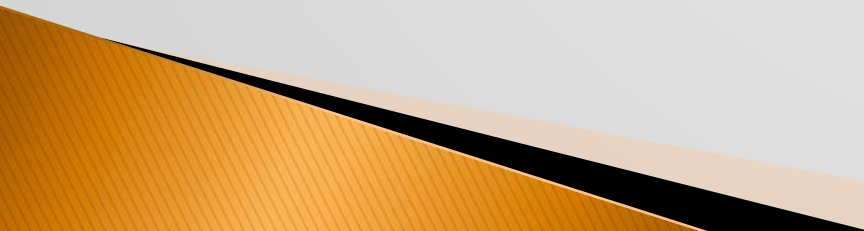
Assessment of Existing Service Levels

- ▶ Citizens happy with most service levels
- ▶ City has been responsive to areas of concern identified in the 2017 Community Survey.
- ▶ Consider a survey of the business community
- ▶ Areas of service level not being met relate primarily to Parks & Recreation.
 - Access and scheduling of Parks & Recreation assets
 - Community Center Feasibility Study

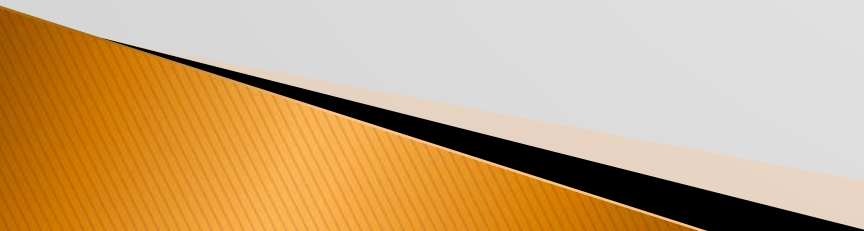
Status of Capital Investments Made to Date and Outlook/Plans

- ▶ Impressed with the Capital Improvement Program processes in place.
 - ▶ Consider environmentally sustainable practices, especially in Parks & Recreation improvements
 - ▶ Continue seeking outside grant funding
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Areas Where a Fuller Review May Be Necessary

- ▶ Program Costs, Fees, and Program Subsidies
 - ▶ Capital Equipment Planning and Budgeting Process
 - ▶ Economic Development Activities.
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Conclusion

- ▶ This report represents the strong consensus of the 2019 Upper Arlington Citizen Financial Review Task Force.
 - ▶ Asked specific, tough questions regarding City practices and procedures
 - ▶ Many productive exchanges of ideas, much discussion, vigorous debate, and listening
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Thank You to City Council

- ▶ All members of the Task Force wish to thank City Council for giving us the opportunity to serve the community on this project and for supporting us as we conducted our work.
 - ▶ Many thanks to City staff for their time and information provided
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