AGENDA

CITY COUNCIL MEETING

City of Upper Arlington

3600 Tremont Road | Upper Arlington, OH 43221
614-583-5030 | upperarlingtonoh.gov

2/24/2025 | 7:00 PM

Municipal Services Center, Council Chamber
3600 Tremont Road

If you are joining through Zoom, please click the link below to join the meeting:
https://us06web.zoom.us/j/87999909201
Or Telephone: 1 (888) 475-4499
Webinar ID: 879 9990 9201

1. **Call to Order/Roll Call**

2. **Pledge of Allegiance led by Council Member Heidi Munc**

3. **Consent Agenda**

   a. Approve February 10, 2025 City Council Meeting Minutes

   b. Ordinance No. 5-2025 - An ordinance amending 2025 appropriations and the 2025-2026 employee strength table as authorized by Ordinance No. 69-2024

4. **Reports/Presentations**

   a. Recreation Program Update, a Joint Presentation by the Parks & Recreation Department and Parks & Recreation Advisory Board

   b. Fire Division Strategic Plan Update, Presented by Fire Chief Zimmer and Assistant Fire Chief Bell

   c. Finance Director Report - January 2025

5. **Motions - Administrative Items for Council Approval**

   a. Motion to Adopt the 2025-2026 Municipal Program of Services (Final Version)

6. **Legislative Items for Second Reading/Public Hearing**

   a. Ordinance No. 6-2025 - An ordinance amending various sections of Chapter 383 - Bicycles, Motorized Bicycles, and Motorcycles and § 543.02 - Adoption of Rules, Violations; Unauthorized and Prohibited Acts of the Upper Arlington Code of Ordinances

7. **City Manager Update**

8. **Council Liaison Report**

9. Adjournment

February 10, 2025

City Council met in regular session in the Council Chamber of the Municipal Services Center, 3600 Tremont Road, and was called to order by President Awakessien Jeter at 7:00 p.m.

Members Present: President Ukeme Awakessien Jeter, Vice President Brian Close, Kathy Adams, Jim Lynch, and Heidi Munc

Staff Present: City Attorney Darren Shulman, City Manager Steven Schoeny, Assistant City Manager Jackie Thiel, City Clerk Krystal Gonchar, IT Director Jeff Kasson, Finance Director Brent Lewis, Public Service Director Gary Wilfong, Parks & Recreation Director Debbie McLaughlin, Police Chief Keith Hall, Fire Chief Chris Zimmer, Community Affairs Director Emma Speight, Community Development Director Chad Gibson, and Human Resources Director Don Essex.

Pledge of Allegiance

The Pledge of Allegiance was led by Kathy Adams.

Consent Agenda

a. **Approve City Council Meeting Minutes for January 27, 2025**

Vice President Close moved, seconded by Ms. Adams, to approve the Consent Agenda. The motion carried with the following vote:

Voting Aye: Adams, Close, Lynch, Munc, and President Awakessien Jeter
Absent: Kulewicz and Walter

Legislative Items for Third Reading/Public Hearing/Council Action

a. **Ordinance No. 3-2025 - An ordinance amending Chapter 171 - Mayor's Court of the Upper Arlington Code of Ordinances**

Ms. Adams moved, seconded by Ms. Munc, to pass Ordinance No. 3-2025.

In response to President Awakessien Jeter's invitation to speak, there were no questions or comments from the public relative to Ordinance No. 3-2025.

Ms. Munc moved, seconded by Vice President Close, to pass Ordinance No. 3-2025. The motion carried with the following vote:

Voting Aye: Adams, Close, Lynch, Munc, and President Awakessien Jeter
Absent: Kulewicz and Walter

Legislative Items for First Reading/Public Hearing/Council Action

b. Ordinance No. 4-2025 - To amend Ordinance No. 70-2024, authorizing salary amendments for the City Manager, City Attorney, and City Clerk

In response to President Awakessien Jeter's invitation to speak, there were no questions or comments from the public relative to Ordinance No. 4-2025.

The City Clerk advised there were adjustments to the salary amounts, which were incorrect in the previous ordinance. The City Attorney stated that last year he was not able to use all of his vacation hours, and this will give him the opportunity to roll over some of those hours into this year.

Vice President Close moved, seconded by Mr. Lynch, to pass Ordinance No. 4-2025. The motion carried with the following vote:

Voting Aye: Adams, Close, Lynch, Munc, and President Awakessien Jeter
Absent: Kulewicz and Walter

Legislative Items for First Reading/Public Hearing

a. Ordinance No. 5-2025 - An ordinance amending 2025 appropriations and the 2025-2026 employee strength table as authorized by Ordinance No. 69-2024

In response to President Awakessien Jeter's invitation to speak, there were no questions or comments from the public relative to Ordinance No. 5-2025.

The Finance Director summarized due to not issuing bonds he has moved some funds to get them in the correct places. Additionally, this brings forward an HR matter with two part-time positions in the City Clerk's Office being combined to one full-time position.

President Awakessien Jeter advised that the Second Reading/Public Hearing/Council Action will occur on February 24, 2025.

b. **Ordinance No. 6-2025 - An ordinance amending various sections of Chapter 383 - Bicycles, Motorized Bicycles, and Motorcycles and § 543.02 - Adoption of Rules, Violations; Unauthorized and Prohibited Acts of the Upper Arlington Code of Ordinances**

In response to President Awakessien Jeter's invitation to speak, there were no questions or comments from the public relative to Ordinance No. 6-2025.

The City Attorney presented a summary of the proposed code changes (attached as Exhibit A). He stated this began with complaints about motorized vehicles in City parks. Staff examined both parks rules and the traffic code. This led to the Parks and Recreation Advisory Board (PRAB) reviewing and recommendation to Council. Proposed traffic law changes include: making the rules applicable to all forms of transportation going forward, all traffic laws must be followed, do not be reckless, take due care when passing, and travel in a single line unless on a street. The proposed change to parks rules is to not allow use of transportation in a park that is propelled by a motor or electricity except for electric wheelchairs and personal assistance devices. Mr. Shulman reiterated this does not ban who is allowed to travel on a sidewalk or street and it is not banning pedaling an e-bike without power.

Vice President Close stated that the single-file rule should apply to all modes of transportation, other than walking, on the public streets due to it being impractical. Mr. Shulman stated that he could make that change if desired. In response to Ms. Munc, the Mr. Shulman explained the City code follows state code, so we can make things more restrictive, but not less restrictive. The purpose of the code changes includes the use of vehicles as needed by disabled people. It is more important for the safe operation within the parks by everyone. The City Manager stated that historically skateboarders were using the streets in higher numbers, similar to scooters now, so it may be time to address this in the code. The Police Department is more focused on behavior rather than mode for safety reasons. Mr. Schoeny stated there will be communication to the residents once the legislation is passed, and there will be additional signage posted in the parks.

President Awakessien Jeter stated that in some instances it is perhaps safest for kids to actually be riding through a park, because sidewalks are not on every street in Upper Arlington. Mr. Schoeny shared the Police Department will be getting some e-bikes, which may be helpful to stop the bad behavior that has been occurring by people riding these scooters recklessly. Mr. Shulman said his office gets complaints about scooters on sidewalks as well, not just within the parks.

President Awakessien Jeter advised that the Second Reading/Public Hearing will occur on February 24, 2025, followed by a Third Reading/Public Hearing/Council Action on March 3, 2025.

City Manager Update

No update provided.

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There being no further business to come before City Council, President Awakessien Jeter called for a motion to adjourn the meeting. Ms. Adams moved, seconded by Mr. Lynch, to adjourn. The motion carried unanimously and the meeting adjourned at 7:48 p.m.

Exhibit A

Parks and Traffic Code Changes

Darren Shulman, City Attorney

City of Upper Arlington®

Background

Complaints about motorized vehicles in parks

Park rules

Traffic Code

Park rule changes (PRAB)

Chapter 383 cleanup/simplification

Highlights – Traffic Code

- New 383.01: Provides rules that apply to all forms of transportation other than walking
  - Makes code more adaptable
  - Simple language
  - Language that can be applied to many circumstances instead of trying to spell everything out
- Strike outdated language:
  - Need to ride on a motorcycle seat
  - Need to have license to drive a motorized bicycle license
  - Roller skate rules, including can't skate backwards or while wearing headphones

Highlights – Traffic Code 383.01

- All traffic laws must be followed
- Carry the number of people the vehicle device is designed for
- Take due care when passing
- Don’t travel recklessly
- Travel in a single file, unless you are riding a bike in the street, then it is two riders side by side

Highlights – Parks Rules

- Prohibits vehicles or devices to transport that are propelled by motor or electricity in the park
    - If you are pedaling an e-bike, that would be ok, because it wouldn't be propelled by power
    - Electric wheelchairs and personal assistive device are explicitly permitted
- Items suggested by Parks/PRAB
    - Lighting times
    - No animal releases in parks
    - Clarify that smoking ban includes vaping and e-cigarettes
    - Clean up section prohibiting business in parks without a permit and providing criteria for granting a permit

What the legislation does <u>not</u> do

- Change who is allowed to travel on sidewalk or in street – keeps status quo
- Ban any particular form of transportation
- Prohibit electric wheelchairs/personal mobility devices
- Ban pedaling your e-bike in a park

Authors:	Brent Lewis, Finance Department Director
Council Meeting Date:	February 24, 2025
Subject/Legislative Item:	Ordinance No. 5-2025 - An ordinance amending 2025 appropriations and the 2025-2026 employee strength table as authorized by Ordinance No. 69-2024
Purpose:	To amend the 2025 appropriations and the employee strength table for changes that have occurred since the original adoption of these items in December 2024.
Executive Summary:	Two changes have come up since the adoption of the 2025-2026 Municipal Program of Services and the 2025 appropriation measure. The first proposed change is related to the City Council deciding to table the ordinance authorizing the issuance of bonds for the 2025-2026 CIP, and deciding to utilize existing cash to fund the portion of the 2025 CIP that was budgeted for bond funding. This change has budgetary implications. The second proposed change involves amending the employee strength table in the City Clerk's Office. The proposed change would consolidate two authorized part-time positions (total of 1.36 FTE's) to one full-time position (1 FTE). Both of these changes would be incorporated into the final version of the 2025-2026 Municipal Program of Services document schedule for vote on February 24, 2025.

Purpose and Impact

Staff is proposing to amend the 2025 appropriations and the employee strength table for changes that have occurred since the original adoption of these items in December 2024.

The first proposed change is related to the City Council deciding to table the ordinance authorizing the issuance of bonds for the 2025-2026 CIP, and deciding to utilize existing cash to fund the portion of the 2025 CIP that was budgeted for bond funding. This proposed change has the following budgetary implications:

- General Fund - increase 2025 appropriations in the Transfers line item by $8,319,100 (transfer fund to Infrastructure Improvement Fund).

- Bonded Improvement Fund - decrease 2025 appropriations in the Capital and Personal Services line items by $8,319,100 and the Other Than Personal Services line item by $300,000 (estimated bond issuance costs). The total impact is a decrease of $8,619,100.
- Bonded Improvement Fund - decrease the 2025 estimated revenues by $19,973,700 (bond sale) and realign estimated revenues for 2026-2029 for future anticipated bond sales.
- Infrastructure Improvement Fund - increase the 2025 appropriations in the Capital and Personal Services line items by $8,319,100.
- Infrastructure Improvement Fund - increase the 2025 estimated revenues by $8,319,100 for the transfer from the General Fund.

The second proposed change involves amending the employee strength table in the City Clerk's Office. The proposed change would consolidate two authorized part-time positions (total of 1.36 FTE's) to one full-time position (1 FTE). The Deputy City Clerk position is already an authorized position that has been assigned a pay grade of 21. Utilizing the mid-point of the pay grade and assuming full family benefits, the proposed change is essentially cost neutral (based on budgeted hours for the part-time positions).

If approved, these items would be incorporated into the final version of the 2025-2026 Municipal Program of Service scheduled for City Council's approval on February 24, 2024.

History
N/A

Alternatives
Unless the City Council decides to authorize the issuance of bonds in 2025 for the 2025 portion of the CIP, the proposed budgetary changes will need to be approved for budgetary compliance purposes. The City Council can elect to reject the proposed change to the employee strength table.

Attachments

1.	2025 Budget Summary
2.	Ordinance No. 5-2025

2025 Supplemental Appropriations Summary

	101 General Fund	402 Bonded Improvement Fund	404 Infrastructure Improvement Fund	**Grand Totals of All Adjusted Funds**
Revenue Adjustments from Adopted:				
OFU - Proceeds	$ -	$ (19,973,700)	$ -	**$ (19,973,700)**
OFU - Transfers In	-	-	8,319,100	**8,319,100**
Total Revenue	-	(19,973,700)	8,319,100	**(11,654,600)**
Appropriation Changes:				
Supplemental Appropriations	8,319,100	(8,619,100)	8,319,100	**8,019,100**
Total Appropriations	8,319,100	(8,619,100)	8,319,100	**8,019,100**
Effect on Fund Balance	(8,319,100)	(11,354,600)	-	**(19,673,700)**
Current Budget Fund Balance (ENDING)	47,367,775	18,839,327	1,912,799	**68,119,901**
NEW Amended Budget Fund Balance (ENDING)	$ 39,048,675	$ 7,484,727	$ 1,912,799	**$ 48,446,201**
Consolidated effect on all fund balances	**(19,673,700)**			

2025 Supplemental Appropriations Summary

	Fund	Department	Supplemental/Transfer: Supplemental Appropriations	Transfer of Appropriations	Total	Breakdown By Budget Category: Personal Services	Other than Personal Services	Capital	Transfers/ Advances	Total
101	General Fund	Transfers	8,319,100	-	8,319,100	-	-	-	8,319,100	8,319,100
	Total General Fund		**8,319,100**	**-**	**8,319,100**	**-**	**-**	**-**	**8,319,100**	**8,319,100**
402	Bonded Improvement Fund	Parks & Recreation	(75,000)	-	(75,000)	(75,000)	-	-	-	(75,000)
402	Bonded Improvement Fund	Public Service Admin	(500,000)	-	(500,000)	(500,000)	-	-	-	(500,000)
402	Bonded Improvement Fund	Finance	(300,000)	-	(300,000)	-	(300,000)	-	-	(300,000)
402	Bonded Improvement Fund	Various	(7,744,100)	-	(7,744,100)	-	-	-	(7,744,100)	(7,744,100)
	Total Bonded Improvement Fund		**(8,619,100)**	**-**	**(8,619,100)**	**(575,000)**	**(300,000)**	**-**	**(7,744,100)**	**(8,619,100)**
404	Infrastructure Improvement Fund	Parks & Recreation	75,000	-	75,000	75,000	-	-	-	75,000
404	Infrastructure Improvement Fund	Public Service Admin	500,000	-	500,000	500,000	-	-	-	500,000
404	Infrastructure Improvement Fund	Various	7,744,100	-	7,744,100	-	-	7,744,100	-	7,744,100
	Total Infrastructure Improvement Fund		**8,319,100**	**-**	**8,319,100**	**575,000**	**-**	**7,744,100**	**-**	**8,319,100**
	Total Non-General Funds		**(300,000)**	**-**	**(300,000)**	**-**	**(300,000)**	**7,744,100**	**(7,744,100)**	**(300,000)**
		TOTAL ALL FUNDS	**$ 8,019,100**	**$ -**	**$ 8,019,100**	**$ -**	**$ (300,000)**	**$ 7,744,100**	**$ 575,000**	**$ 8,019,100**

RECORD OF ORDINANCES
CITY OF UPPER ARLINGTON
STATE OF OHIO

ORDINANCE NO. 5-2025

TO AMEND 2025 APPROPRIATIONS AND THE 2025-2026 EMPLOYEE STRENGTH TABLE AS AUTHORIZED BY ORDINANCE NO. 69-2024

WHEREAS, it is necessary to make adjustments to appropriations and effect certain transfers; and

WHEREAS, City Council adopted the 2025-2026 Municipal Program of Services (draft) via Ordinance 69-2024; and

WHEREAS, on occasion, there are changes to the employee strength table that require amendments to the adopted budget, which require Council action; and

WHEREAS, the following changes require Council action: (1) Consolidating the part-time Deputy City Clerk (.73 FTE) and the Assistant Deputy City Clerk (.63 FTE) positions into a full-time Deputy City Clerk (1 FTE) position.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Upper Arlington, Ohio:

SECTION 1. The Finance Director is hereby authorized and directed to appropriate $8,319,00.00 from the unappropriated balance of the General Fund and allocate to the Transfers – Transfers category.

SECTION 2. The Finance Director is hereby authorized and directed to *reduce* appropriations in the Bonded Improvement Fund by a total of $8,619,100.00, as follows:

Department	Category	Amount
Parks and Recreation	Personal Services	(75,000)
Public Service Administration	Personal Services	(500,000)
Finance	Other Than Personal Services	(300,000)
Various	Capital	(7,744,100)
		(8,619,100)

SECTION 3. The Finance Director is authorized and directed to appropriate $8,319,100.00 from the unappropriated balance of the Infrastructure Improvement Fund, as follows:

Department	Category	Amount
Parks and Recreation	Personal Services	75,000
Public Service Administration	Personal Services	500,000
Various	Capital	(7,744,100)
		8,319,100

SECTION 4. The following amendments to the employee strength table shall be adopted and incorporated into the 2025-2026 Municipal Program of Services: Consolidating the part-time Deputy City Clerk (.73 FTE) and the Assistant Deputy City Clerk (.63 FTE) positions into a full-time Deputy City Clerk (1 FTE) position.

SECTION 5. This ordinance shall take effect immediately after passage.

Monthly Financial Report
As of January 2025

General Fund (101)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
Revenues and Other Sources						
Income Tax	$ 34,595,400	$ 34,595,400	$ 2,650,243	$ 2,823,700	$ 173,457	6.54%
Real & Personal Property Tax	10,230,600	10,230,600	-	-	-	0.00%
All Other Operating Revenues	14,137,400	14,137,400	976,493	1,078,074	101,581	10.40%
Transfers/Advances In	10,052,500	10,052,500	-	-	-	0.00%
Total Revenues and Other Sources	69,015,900	69,015,900	3,626,736	3,901,774	275,038	**7.58%**
Obligations:						
Police Division	12,262,800	12,262,800	1,686,135	1,626,260	59,875	3.55%
Fire Division	12,519,900	12,519,900	1,306,124	1,240,259	65,865	5.04%
Board of Health	400,000	400,000	-	-	-	0.00%
Parks and Recreation	8,383,300	8,426,600	993,256	863,845	129,411	13.03%
Community Development	1,563,300	1,579,300	411,258	385,561	25,697	6.25%
Public Service Administration	1,397,800	1,502,800	155,704	143,103	12,601	8.09%
Public Works	1,700,400	1,670,400	139,200	128,148	11,052	7.94%
City Manager	2,087,400	2,187,400	252,918	233,129	19,789	7.82%
City Attorney	983,700	1,053,700	87,808	70,888	16,920	19.27%
City Clerk	334,800	330,200	27,517	19,024	8,493	30.86%
City Council	208,900	237,400	19,783	13,719	6,064	30.65%
Finance	1,638,800	1,638,800	226,197	221,579	4,618	2.04%
Facilities Maintenance	4,818,400	4,818,400	377,475	252,042	125,433	33.23%
Information Technology	2,522,200	2,522,200	444,861	362,918	81,943	18.42%
General Administration	3,800,600	3,800,600	950,575	833,397	117,178	12.33%
Transfers/Advances Out	10,624,300	18,943,400	1,655,900	-	1,655,900	0.00%
Total Obligations	65,246,600	73,893,900	8,734,711	6,393,872	2,340,839	**26.80%**
Excess of Revenue and Other Sources over Obligations:	3,769,300	(4,878,000)	(5,107,975)	(2,492,098)		
Total Beginning Fund Balance	34,761,336	34,761,336	34,761,336	34,761,336		
Anticipated Appropriation Lapses	1,415,000	1,415,000	1,415,000	-		
Total Ending Fund Balance	**$ 39,945,636**	**$ 31,298,336**	**$ 31,068,361**	**$ 32,269,238**	**$ 1,200,877**	**3.87%**

Capital Asset Management Fund (102)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
Revenues and Other Sources						
Income Tax	$ 13,453,700	$ 13,928,200	$ 1,030,650	$ 1,099,642	$ 68,992	6.69%
Total Revenues and Other Sources	**13,453,700**	**13,928,200**	**1,030,650**	**1,099,642**	**68,992**	**6.69%**
Obligations						
Transfers/Advances Out	9,776,200	9,776,200	-	-	303,631	0.00%
Total Obligations	**9,776,200**	**9,776,200**	**-**	**-**	**303,631**	**0.00%**
Excess of Revenue and Other Sources over Obligations:	3,677,500	4,152,000	1,030,650	1,099,642		
Beginning Fund Balance	20,368,117	20,368,117	20,368,117	20,368,117		
Ending Fund Balance	**$ 24,045,617**	**$ 24,520,117**	**$ 21,398,767**	**$ 21,467,759**	**$ 68,992**	**0.32%**

Monthly Financial Report
As of January 2025

Capital Equipment Fund (106)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
Revenues and Other Sources						
Real & Personal Property Tax	$ 1,312,400	$ 1,312,400	$ -	$ -	$ -	0.00%
Homestead & Rollbacks	173,500	173,500	-	-	-	0.00%
Transfers In	500,000	500,000	-	-	-	0.00%
Total Revenues and Other Sources	**1,985,900**	**1,985,900**	**-**	**-**	**-**	**0.00%**
Obligations						
Capital Equipment	2,548,300	2,548,300	1,317,948	1,317,948	-	0.00%
Total Obligations	**2,548,300**	**2,548,300**	**1,317,948**	**1,317,948**	**-**	**0.00%**
Excess of Revenue and Other Sources over Obligations:	(562,400)	(562,400)	(1,317,948)	(1,317,948)		
Beginning Fund Balance	1,208,768	1,208,768	1,208,768	1,208,768		
Ending Fund Balance	**$ 646,368**	**$ 646,368**	**$ (109,180)**	**$ (109,180)**	**$ -**	**0.00%**

Street Maintenance and Repair Fund (207)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
Revenues and Other Sources						
Gasoline Taxes	$ 1,800,000	$ 1,800,000	$ 141,522	$ 146,947	$ 5,425	3.83%
Motor Vehicle License Taxes	450,000	450,000	32,811	35,465	2,654	8.09%
All Other Operating Revenues	138,000	138,000	4,849	4,849	-	0.00%
Total Revenues and Other Sources	**2,388,000**	**2,388,000**	**179,182**	**187,261**	**8,079**	**4.51%**
Obligations						
Public Service Administration	1,129,200	1,129,200	75,280	69,816	5,464	7.26%
Public Works	1,582,700	1,582,700	269,705	257,127	12,578	4.66%
Total Obligations	**2,711,900**	**2,711,900**	**344,985**	**326,943**	**18,042**	**5.23%**
Excess of Revenue and Other Sources over Obligations:	(323,900)	(323,900)	(165,803)	(139,682)		
Beginning Fund Balance	1,927,174	1,927,174	1,927,174	1,927,174		
Ending Fund Balance	**$ 1,603,274**	**$ 1,603,274**	**$ 1,761,371**	**$ 1,787,492**	**$ 26,121**	**1.48%**

Bonded Improvement Fund (402)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
Revenues and Other Sources						
Sale of Bonds and Notes	$ 19,973,700	$ -	$ -	$ -	$ -	0.00%
All Other Operating Revenues	475,000	475,000	105,131	105,131	-	0.00%
Total Revenues and Other Sources	**20,448,700**	**475,000**	**105,131**	**105,131**	**-**	**0.00%**
Obligations						
Capital Improvements	500,000	500,000	28,980	28,980	-	0.00%
Total Obligations	**500,000**	**500,000**	**28,980**	**28,980**	**-**	**0.00%**
Excess of Revenue and Other Sources over Obligations:	19,948,700	(25,000)	76,151	76,151		
Beginning Fund Balance	7,509,727	7,509,727	7,509,727	7,509,727		
Ending Fund Balance	**$ 27,458,427**	**$ 7,484,727**	**$ 7,585,878**	**$ 7,585,878**	**$ -**	**0.00%**

Monthly Financial Report
As of January 2025

Infrastructure Improvement Fund (404)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
Revenues and Other Sources						
All Other Operating Revenues	$ 6,700,000	$ 6,700,000	$ 600,000	$ 600,000	$ -	0.00%
Transfers/Advances In	5,750,000	14,069,100	-	-	-	0.00%
Total Revenues and Other Sources	12,450,000	20,769,100	600,000	600,000	-	**0.00%**
Obligations						
Capital Improvements	9,986,900	18,306,000	14,092	14,092	-	0.00%
Transfers/Advances Out	6,100,000	6,100,000	-	-	-	0.00%
Total Obligations	**16,086,900**	**24,406,000**	**14,092**	**14,092**	**-**	**0.00%**
Excess of Revenue and Other Sources over Obligations:	(3,636,900)	(3,636,900)	585,908	585,908		
Beginning Fund Balance	5,549,699	5,549,699	5,549,699	5,549,699		
Ending Fund Balance	**$ 1,912,799**	**$ 1,912,799**	**$ 6,135,607**	**$ 6,135,607**	**$ -**	**0.00%**

Solid Waste Management Fund (710)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
Revenues and Other Sources						
Charges for Services	$ 1,900,000	$ 1,900,000	$ 261	$ 261	$ -	0.00%
All Other Operating Revenues	45,000	45,000	4,616	4,644	28	0.61%
Transfers/Advances In	2,000,000	2,000,000	-	-	-	-
Total Revenues and other sources	**3,945,000**	**3,945,000**	**4,877**	**4,905**	**28**	**0.57%**
Obligations						
Public Works	4,134,100	4,134,100	17,225	5,299	11,926	69.24%
Total Obligations	**4,134,100**	**4,134,100**	**17,225**	**5,299**	**11,926**	**69.24%**
Excess of Revenue and Other Sources over Obligations:	(189,100)	(189,100)	(12,348)	(394)		
Beginning Fund Balance	1,534,635	1,534,635	1,534,635	1,534,635		
Ending Fund Balance	**$ 1,345,535**	**$ 1,345,535**	**$ 1,522,287**	**$ 1,534,241**	**$ 11,954**	**0.79%**

Water Surcharge Fund (720)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
Revenues and Other Sources						
Charges for Services	$ 855,000	$ 855,000	$ 39,678	$ 46,738	$ 7,060	17.79%
Total Revenues and other sources	**855,000**	**855,000**	**39,678**	**46,738**	**7,060**	**17.79%**
Obligations						
Public Works	490,700	490,700	61,818	55,946	5,872	9.50%
Capital Equipment	10,000	10,000	-	-	-	0.00%
Capital Improvements	246,000	246,000	-	-	-	0.00%
Transfers Out (including intra-city services)	99,900	99,900	85	85	-	0.00%
Total Obligations	**846,600**	**846,600**	**61,903**	**56,031**	**5,872**	**9.49%**
Excess of Revenue and Other Sources over Obligations:	8,400	8,400	(22,225)	(9,293)		
Beginning Fund Balance	1,778,865	1,778,865	1,778,865	1,778,865	-	
Prior Year Lapsed Encumbrances	-	-	-	-		
Ending Fund Balance	**$ 1,787,265**	**$ 1,787,265**	**$ 1,756,640**	**$ 1,769,572**	**$ 12,932**	**0.74%**

Monthly Financial Report
As of January 2025

Sanitary Sewer Surcharge Fund (730)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
Revenues and Other Sources						
Charges for Services	$ 1,333,000	$ 1,333,000	$ 58,140	$ 67,750	$ 9,610	16.53%
All Other Operating Revenues	1,500	1,500	-	-	-	0.00%
Total Revenue	**1,334,500**	**1,334,500**	**58,140**	**67,750**	**9,610**	**16.53%**
Obligations						
Public Works	1,214,000	1,214,000	101,167	92,087	9,080	8.98%
Capital Equipment	13,000	13,000	-	-	-	0.00%
Capital Improvements	315,000	315,000	-	-	-	0.00%
Transfers Out (including intra-city services)	27,600	27,600	222	222	-	0.00%
Total Obligations	**1,569,600**	**1,569,600**	**101,389**	**92,309**	**9,080**	**8.96%**
Excess of Revenue and Other Sources over Obligations:	(235,100)	(235,100)	(43,249)	(24,559)		
Beginning Fund Balance	2,831,202	2,831,202	2,831,202	2,831,202		
Ending Fund Balance	**$ 2,596,102**	**$ 2,596,102**	**$ 2,787,953**	**$ 2,806,643**	**$ 18,690**	**0.67%**

Stormwater Management Fund (740)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
Revenues and Other Sources						
Charges for Services	$ 753,000	$ 753,000	$ -	$ 301	$ 301	301.00%
Investment Earnings	70,000	70,000	7,872	7,872	-	0.00%
Miscellaneous income	-	-	-	28	28	100.00%
Total Revenues and other sources	**823,000**	**823,000**	**7,872**	**8,201**	**329**	**4.18%**
Obligations						
Public Works	690,000	690,000	50,834	36,875	13,959	27.46%
Capital Equipment	470,000	470,000	-	-	-	0.00%
Capital Improvements	449,800	449,800	-	-	-	0.00%
Transfers Out (including intra-city services)	77,600	77,600	224	224	-	0.00%
Total Obligations	**1,687,400**	**1,687,400**	**51,058**	**37,099**	**13,959**	**27.34%**
Excess of Revenue and Other Sources over Obligations:	(864,400)	(864,400)	(43,186)	(28,898)		
Beginning Fund Balance	2,987,559	2,987,559	2,987,559	2,987,559		
Ending Fund Balance	**$ 2,123,159**	**$ 2,123,159**	**$ 2,944,373**	**$ 2,958,661**	**$ 14,288**	**0.49%**

Swimming Pool Fund (750)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
Revenues and Other Sources						
Charges for Services	$ 1,013,800	$ 1,013,800	$ 1,465	$ 3,051	$ 1,586	108.26%
Transfers/Advances In	300,000	300,000	-	-	-	0.00%
Total Revenues and other sources	**1,313,800**	**1,313,800**	**1,465**	**3,051**	**1,586**	**108.26%**
Obligations						
Parks and Recreation	1,140,600	1,140,600	79,151	75,821	3,330	4.21%
Total Obligations	**1,140,600**	**1,140,600**	**79,151**	**75,821**	**3,330**	**4.21%**
Excess of Revenue and Other Sources over Obligations:	173,200	173,200	(77,686)	(72,770)		
Beginning Fund Balance	397,663	397,663	397,663	397,663		
Ending Fund Balance	**$ 570,863**	**$ 570,863**	**$ 319,977**	**$ 324,893**	**$ 4,916**	**1.54%**

Monthly Financial Report
As of January 2025

Statement of Receipts and Disbursements (cash basis rounding)

Fund	Beginning Balance	Year to Date & Transfer In	Year to Date & Transfer Out	Ending Balance	Percentage Change
General	$ 43,870,708	$ 3,901,774	$ 4,875,334	$ 42,897,148	-2.2%
Capital Asset Management	24,410,352	1,099,642	-	25,509,994	4.5%
Police Pension	1,499,760	-	-	1,499,760	0.0%
Fire Pension	1,499,759	-	-	1,499,759	0.0%
Self Insurance	1,084,300	4,327	-	1,088,627	0.4%
Capital Equipment	1,720,307	-	8,065	1,712,242	-0.5%
Police & Fire Pension	1,422,653	-	-	1,422,653	0.0%
Technology Fund	425,843	38,161	2,166	461,838	8.5%
Street Maintenance and Repair Fund	1,965,631	187,261	234,952	1,917,940	-2.4%
EMS Billing Fund	1,691,000	185,094	8,646	1,867,448	10.4%
Law Enforcement	2,739,032	11,649	39,990	2,710,691	-1.0%
Tree Planting Fund	92,965	1,000	-	93,965	1.1%
Enforcement Education	20,650	50	-	20,700	0.2%
Mayor's Court Computer	45,728	417	-	46,145	0.9%
Mayor's Court Special Project	171,505	1,400	-	172,905	0.8%
Local Fiscal Recovery Fund	2,192,062	-	657,462	1,534,600	-30.0%
OneOhio Opioid Fund	141,353	-	300	141,053	-0.2%
Economic Development	2,078,781	-	487	2,078,294	0.0%
Arlington Centre TIF Fund	116,976	-	-	116,976	0.0%
Tremont Road TIF Fund	18,760	-	-	18,760	0.0%
Lane Avenue Mixed Use TIF Fund	738,355	-	-	738,355	0.0%
Lane Avenue TIF Fund	304,986	-	-	304,986	0.0%
Arlington Crossing TIF Fund	1,068,524	-	-	1,068,524	0.0%
Horizon TIF Fund	1,053,912	-	-	1,053,912	0.0%
Kingsdale West TIF Fund	395,386	-	-	395,386	0.0%
Kingsdale CORE TIF Fund	668,801	-	-	668,801	0.0%
Civil Service	60,960	-	-	60,960	0.0%
Riverside North TIF Fund	19,946	-	-	19,946	0.0%
Riverside South TIF Fund	224,430	-	-	224,430	0.0%
W. Lane Northwest TIF Fund	22,542	-	-	22,542	0.0%
Lane II TIF Fund	1,265,563	-	-	1,265,563	0.0%
Kingsdale Center TIF Fund	30,032	-	-	30,032	0.0%
Gateway TIF Fund	39,409	-	-	39,409	0.0%
Neighborhood Lighting Utility	318,423	766	3,829	315,360	-1.0%
Clerk of Courts Fund	21,343	417	-	21,760	2.0%
UA Visitor's Bureau Fund	572,453	8,217	-	580,670	1.4%
General Bond Retirement	315,716	-	52,292	263,424	-16.6%
Bonded Improvements	13,072,564	105,131	1,431,203	11,746,492	-10.1%
Infrastructure Improvement Fund	25,102,125	-	1,809,079	23,293,046	-7.2%
Estate Tax Fund	85	-	-	85	0.0%
Community Fiber Optic Fund	352,606	405,074	415,962	341,718	-3.1%
Employee Benefit	2,014,911	47,881	408,788	1,654,004	-17.9%
BWC Administration Fund	1,340,044	337,998	315,429	1,362,613	1.7%
Solid Waste Management	1,919,144	4,905	21,129	1,902,920	-0.8%
Water Surcharge	1,952,948	46,738	26,849	1,972,837	1.0%
Sanitary Sewer Surcharge	3,532,735	67,750	367,928	3,232,557	-8.5%
Stormwater Management	3,301,276	8,201	300,078	3,009,399	-8.8%
UA Swimming Pools	397,663	3,051	13,316	387,398	-2.6%
Unclaimed Funds	8,491	-	-	8,491	0.0%
Revolving Fund	53,814	11,779	4,231	61,362	14.0%
Construction Withholding	3,108,854	106,785	245,368	2,970,271	-4.5%
Payroll Clearing Fund	330,833	34,642,919	34,394,425	579,327	75.1%
Totals (ROUNDED)	**$ 150,816,999**	**$ 41,478,387**	**$ 45,887,308**	**$ 146,408,078**	***ROUNDED TOTALS***

Monthly Financial Report
As of January 2025

Income Tax Comparisons

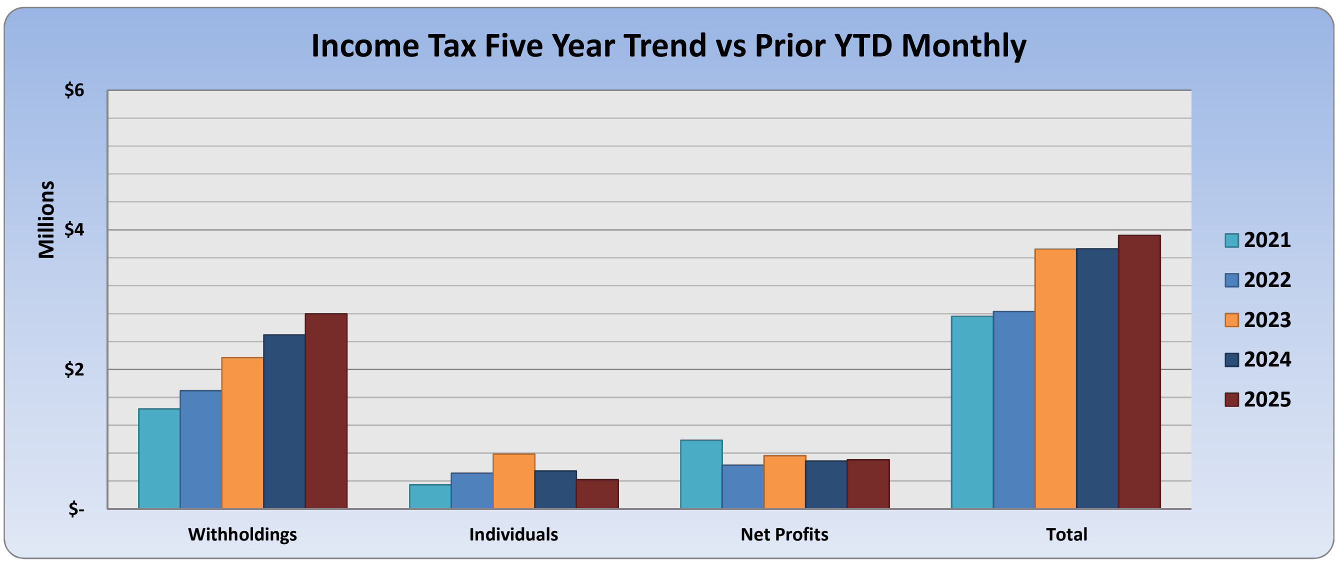
	Projections	Year to date	Difference	% Difference
Withholdings	$ 2,276,431	$ 2,799,818	$ 523,387	22.99%
Individuals	660,385	419,394	(240,991)	-36.49%
Net Profits	744,077	704,130	(39,947)	-5.37%
Total	$ 3,680,893	$ 3,923,342	$ 242,449	6.59%

Income Tax Five Year Comparison

	2021	2022	2023	2024	2025
Withholdings	$ 1,431,601	$ 1,693,204	$ 2,171,280	$ 2,495,333	$ 2,799,818
Individuals	347,340	511,072	789,105	544,784	419,394
Net Profits	982,288	627,215	763,678	687,886	704,130
Total	$ 2,761,229	$ 2,831,491	$ 3,724,063	$ 3,728,003	$ 3,923,342

Percentage Increase (Decrease) From Prior Year

	2020-2021	2021-2022	2022-2023	2023-2025	2024-2025
Withholdings	-3.32%	18.27%	28.23%	14.92%	12.20%
Individuals	-17.05%	47.14%	54.40%	-30.96%	-23.02%
Net Profits	-2.25%	-36.15%	21.76%	-9.92%	2.36%
Total	-4.93%	2.54%	31.52%	0.11%	5.24%



Interest & Investment Income
Jan-25

General Investments	Beginning Balance	Purchased	Matured/Sold	Deposited/Withdrawn	Investment Acct.	Ending Balance
Municipal Securities	4,102,786.00					$ 4,102,786.00
Corporate / General Investments	11,764,306.18					$ 11,764,306.18
Federal Agency	54,999,824.02		(663,621.50)			$ 54,336,202.52
US Government Bonds	21,980,932.88	1,096,820.31	(245,468.75)			$ 22,832,284.44
Total Bonds	$ 92,847,849.08	$ 1,096,820.31	$ (909,090.25)	$ -	$ -	$ 93,035,579.14
Short Term Fixed Maturity Commercial Paper	-					$ -
Other Assets (Savings Cert - Market Traded)	$ 3,439,988.55					$ 3,439,988.55
Bond and Investments:						
2022						
Federal Agency	112,860.00		(112,860.00)			$ -
Corporate / General Investments	-					$ -
Short Term Fixed Maturity Commercial Paper	-					$ -
US Government Bonds	225,787.50					$ 225,787.50
Community Center						
Federal Agency	2,386,909.56		(731,541.50)			$ 1,655,368.06
US Government Bonds	512,080.08					$ 512,080.08
Total Bonds & Investments	$ 99,525,474.77	$ 1,096,820.31	$ (1,753,491.75)	$ -	$ -	$ 98,868,803.33
Money Markets: General	78,798.14	(1,096,820.31)	927,377.17	(11,489.55)	187,984.37	$ 85,849.82
Community Center	11,063.86		785,000.00	(785,000.00)	1,275.87	$ 12,339.73
Bond 2020 & 2022	1,545.37		120,000.00	(120,000.00)	1,797.11	$ 3,342.48
Total Money Markets	$ 91,407.37	$ (1,096,820.31)	$ 1,832,377.17	$ (916,489.55)	$ 191,057.35	$ 101,532.03
Star Ohio: General Investment	31,537,591.71			(465,843.62)	122,617.10	$ 31,194,365.19
Bond Proceeds	8,016,049.39	120,000.00		(563,660.54)	29,706.99	$ 7,602,095.84
Federal ARPA (Gen. Inv.)	2,046,385.71			(8,519.03)	7,857.37	$ 2,045,724.05
Gateway	974,074.33				3,748.65	$ 977,822.98
Kingsdale	229,874.23			(41.21)	884.57	$ 230,717.59
Community Center	853,025.11	785,000.00		(853,025.11)	1,778.77	$ 786,778.77
Office (Comm. Center)	2,651,338.33			(108,910.49)	9,974.08	$ 2,552,401.92
Total STAR Ohio	$ 46,308,338.81	$ 905,000.00	$ -	$ (2,000,000.00)	$ 176,567.53	$ 45,389,906.34
Total Investments	$ 144,440,234.79	$ 905,000.00	$ 78,885.42	$ (2,916,489.55)	$ 367,624.88	$ 144,360,241.70
NW Huntington Bank	$ 4,891,783.09					$ 2,047,842.91
Total Cash & Investments	$ 149,332,017.88					$ 146,408,084.61

ITEMS PURCHASED BETWEEN $25,000 & $150,000 JANUARY 2025

DATE	VENDOR	DESCRIPTION	AMOUNT
1/14/25	Russell Tree Experts	Winter Tree Pruning	$146,290.00
1/14/25	Bonded Chemicals	Swimming Pool Chemicals	$72,885.03
1/14/25	Darrell Fawcett	Consulting Services for Bldg. Maintenance	$30,000.00
1/14/25	Cargill, Inc.	Road Salt	$96,840.00
1/15/25	Eight-One Consulting	Commercial Plan Reviews for Development	$30,000.00
1/15/25	MP Kelleher & Assoc.	Electrical Safety Inspections	$50,000.00
1/15/25	Midwest Inspection Services	Electrical Safety Inspections	$30,000.00
1/15/25	Safebuilt Ohio	Inspection Services for Development	$30,000.00
1/15/25	Steven R. Copeland	Commercial Plan Reviews for Development	$30,000.00
1/15/25	Town & County Plans Examiner	Commercial Plan Reviews for Development	$30,000.00
1/15/25	United Inspection Group	Electrical Safety Inspections	$50,000.00
1/15/25	Hightowers Petroleum	Fuel	$107,000.00
1/15/25	Super Fleet Mastercard	Fuel	$84,000.00
1/15/25	Ohio State	Fuel	$105,000.00
1/15/25	Benchmark Biodiesel	Fuel	$105,000.00
1/15/25	Redtree Investment Group	Investment Advisory Services	$28,380.00
1/15/25	DSA Architects	Commercial Plan Reviews for Development	$30,000.00
1/16/25	Cornwell Lawn	Mowing Services	$59,157.16
1/20/25	Tentmakers	Videography Services	$36,000.00
1/23/25	Byers Ford	F-550 (For snow plow and Salting)	$56,562.00
1/23/25	Byers Ford	Two F-250s (For snow plow and Salting)	$97,364.00
1/23/25	Henderson Trucking	Snow & Ice Equipment	$139,812.00
1/24/25	Montrose Ford	Three Police Vehicles (marked)	$143,005.11
1/26/25	Dell Marketing	Microsoft Renewal	$90,849.80
1/28/25	Xtek	Lenovo PC Replacements	$77,240.00
1/30/25	Indiana Printing	UA Insight & PAFR	$38,665.20
1/30/25	Indiana Printing	Parks & Rec Activity Guide	$59,289.25
1/30/25	CBIZ	Employee Benefits Consulting	$29,000.00

QUALITY BASED SELECTION CONSULTANTS – JANUARY 2025

DATE	VENDOR	DESCRIPTION	AMOUNT
None			

NOTIFICATION OF CHANGE ORDERS: NON-CONSTRUCTION, CITY MANAGER APPROVAL JANUARY 2025

DATE	VENDOR	DESCRIPTION	CHANGE ORDER AMOUNT	New Total
None				

GRANTS JANUARY 2025

DATE	ORGANIZATION	DESCRIPTION	AMOUNT
1/1/25	UA Commission on Aging	Facilitate Services for Older Adults	$25,000.00
1/27/25	UA Community Foundation	UA Leadership	$20,000.00

City of Upper Arlington

Authors:	Brent Lewis, Finance Department Director
Council Meeting Date:	February 24, 2025
Subject/Legislative Item:	Motion to Adopt the 2025-2026 Municipal Program of Services (Final Version)
Purpose:	To finalize the 2025–2026 Municipal Program of Services (MPS)
Executive Summary:	Council adopted the draft version of the 2025–2026 MPS via Ordinance 69-2024. As noted throughout the budget process, and in the staff report to said ordinance, upon closure of the City's accounting records for calendar year 2024, the 2025-2026 MPS would be updated with the 2024 actual amounts and the final version of the 2025-2026 MPS would be brought back to Council for review and approval via motion.

Purpose and Impact
Staff respectfully requests passage of the final version of the 2025-2026 Municipal Program of Services document.

The City Council adopted the 2025–2026 MPS (draft version) on December 16, 2024, via Ordinance 69-2024. As mentioned at the time, the physical book submitted for approval was considered to be in draft format, mainly due to the calendar year 2024 amounts in the book being estimates or projections. The 2025–2026 MPS has now been updated to include the 2024 actual amounts, some minor editing, wordsmithing, etc., and the following changes that were adopted by the City Council via the stated ordinance.

- Appropriations in the Capital Equipment Fund were reduced by $223,500. This action was the net of adding appropriations for the purchase of an additional water reel and reducing proposed appropriations for the purchase of mobile barriers that were to be funded by a grant that was not awarded.

The final version also includes the changes approved via Ordinance 5-2025, which relate to the decision not to issue bonds for the 2025 CIP and amending the strength table in the City Clerk's Office.

Upon approval of this motion, the 2025-2026 MPS will be submitted to the Government Financial Officer's Association for consideration for their Distinguished Budget Presentation Award, as required in the City's financial policies. If awarded, this would be the 33rd time the City has received this award.

	2024	2024	
	Amended*	**Actual**	**Variance**
General Fund	39,536,995	41,959,083	2,422,088
EMS Billing Fund	111,664	192,530	80,866
Civil Service Fund	42,800	60,960	18,160
Self Insurance Fund	1,083,601	1,084,300	699
Economic Development Fund	1,748,051	2,078,781	330,730
Police and Fire Pension Funds	4,301,891	4,422,172	120,281
Street Maintenance and Repair Fund	1,538,799	1,927,174	388,375
Tree Planting Fund	72,740	92,965	20,225
Neighborhood Lighting Utility Fund	280,792	318,423	37,631
Clerk of Court Fund	20,135	17,201	(2,934)
Mayor's Court Computer Fund	35,410	45,728	10,318
Mayor's Court Special Project Fund	162,291	171,505	9,214
Upper Arlington Visitor's Bureau Fund	564,453	572,453	8,000
Law Enforcement Fund	439,163	2,739,424	2,300,261
Enforcement Education Fund	19,149	20,651	1,502
One Ohio Opiod Fund	132,006	141,354	9,348
Solid Waste Management Fund	1,378,065	1,534,635	156,570
Sanitary Sewer Surcharge Fund	2,493,573	2,831,202	337,629

Water Surcharge Fund	1,550,784	1,778,865	228,081
Stormwater Management Fund	2,797,533	2,987,559	190,026
Swimming Pool Fund	256,465	397,663	141,198
Capital Equipment Fund	1,256,331	1,208,768	(47,563)
Technology Fund	323,825	406,686	82,861
Bonded Improvement Fund	6,749,062	7,509,727	760,665
Estate Tax Capital Project Fund	0	85	85
Infrastructure Improvement Fund	7,721,535	5,549,699	(2,171,836)
Community Fiber Optic Fund	273,881	341,718	67,837
General Bond Retirement Fund	82,787	315,716	232,929
Capital Asset Management Fund	23,548,617	24,410,352	861,735
Horizon TIF Fund	1,053,068	1,053,912	844
Kingsdale West TIF Fund	395,220	395,386	166
Kingsdale Core TIF Fund	667,757	668,801	1,044
Arlington Crossing TIF Fund	1,068,299	1,068,524	225
Lane Ave. TIF Fund	303,976	304,986	1,010
Riverside North TIF Fund	19,876	19,946	70
Riverside South TIF Fund	224,345	224,430	85
Lane Ave. Mixed Use TIF Fund	737,401	738,355	954
Tremont Road TIF Fund	18,615	18,760	145
Arlington Centre TIF Fund	116,894	116,976	82
W. Lane - Northwest TIF Fund	22,457	22,542	85

Lane II TIF Fund	1,270,165	1,265,563	(4,602)
Gateway TIF Fund	209,161	39,409	(169,752)
Kingsdale Center TIF Fund	16,332	30,032	13,700
Employee Benefit Fund	1,182,060	1,006,087	(175,973)
BWC Administration Fund	1,228,593	1,078,599	(149,994)

History

On November 18, the City Manager, in conjunction with the Finance Director, presented to the City Council the 2025-2026 Proposed MOS (the "tentative budget") in accordance with section XIII of the City Charter. The City Council held three public budget meetings for discussion on this topic. The City Council adopted the 2025–2026 MPS (draft version) on December 16, 2024, via Ordinance 69-2024.

Though complete, the draft version did not include the actual amounts for 2024 or the changes approved through the budget processes. The final version has been updated with these items and is now being presented to the City Council for final approval via motion. It should also be noted, that the 2025 budget amounts agree to the amounts previously passed in the Annual Appropriation Ordinance on December 16, 2024, via Ordinance 68-2024. The only exception to this would be the changes approved via Ordinance 5-2025, which relate to the decision not to issue bonds for the 2025 CIP and amending the strength table in the City Clerk's Office.

For reference, the following table is being provided to show differences between the amended fund balances as listed in the draft version and the actual ending fund balances for 2024.

Alternatives

N/A

Attachments

1.	Municipal Program of Services 2025-2026 (final)

City of Upper Arlington

Municipal Program of Services

ADOPTED BUDGET FOR 2025–2026

City of
Upper Arlington®

TABLE OF CONTENTS

City of Upper Arlington

November 18, 2024

President Ukeme Awakessien Jeter
And members of City Council
City of Upper Arlington
3600 Tremont Road
Upper Arlington, Ohio 43221

Dear Council President and Members of City Council:

In accordance with Section XI of the City of Upper Arlington Charter, it is my duty and honor as City Manager to present you with the 2025-2026 Municipal Services Program. I am pleased to report that the City's fiscal position remains strong, however we continue to be mindful of any potential economic challenges that may lie ahead. To that end, the proposed 2025-2026 budget document presented here reflects our commitment to fiscal prudence through conservative revenue projections and flexibility.

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

The City's income tax revenues continue to trend upward, serving as a positive source of support for many major operations and projects, changing our landscape and infrastructure for the better. Improvements to our infrastructure – whether it's a reconstructed street, a new sidewalk or a new playground – benefit us in the short term and strengthen the community's foundation for prosperous future generations. Meanwhile, our General Fund reserves continue to grow and are projected to become approximately 82% of the operating budget in 2025, above the policy range of 30-50%, which we will work to realign over the next five years.

2024 Highlights & Accomplishments
Throughout 2024, a significant focus has been on the Bob Crane Community Center, currently under construction at Kingsdale. Our hopes for a Spring 2025 opening remain on track, thanks to the efforts of all involved. More than six years in the making, the centrally

located Community Center promises to meet the health, wellness, recreational and fitness needs of our community for decades to come. At a total budget of $85 million, funding for the Community Center has been made possible through a combination of sources:

- Up to $55 million in income tax revenue bonds, to be repaid through Tax Increment Financing (TIF) funds, and other revenue sources generated by the new Kingsdale Development.
- A $13 million bond issuance to finance space for the Ohio State University Wexner Medical Center. The 15-year lease will generate more than $1 million in annual lease payments and more than $175,000 in annual income tax revenues from their employees.
- $14 million in existing City cash.
- $8 million in private funding, thanks to the Upper Arlington Community Foundation's extremely successful Community Center Capital Campaign.
- A State grant of $.45 million.

Thanks to a series of lower construction costs than budgeted, the City was able to invest in solar rooftop panels. The panels are projected to result in annual savings of more than $50,000, and an estimated carbon offset of 215 metric tons translates to the equivalent of removing every diesel-powered vehicle owned by the City from the road each year.

A significant enhancement to the overall Kingsdale Redevelopment Project is the construction of a parking deck at the north end of the Giant Eagle parking lot. Begun in the Spring and scheduled for completion by early November, in plenty of time for the holiday season, the parking deck will provide a total of 310 spaces on two levels. This brings the total number of spaces at the overall Kingsdale redevelopment area to more than 900, significantly exceeding parking standards for a development of this size.

Throughout 2024, the Parks & Recreation Department has been busy preparing for opening day. They have established a simple fee structure that is favorable to UA residents and those employed in the community, incentivizes memberships and provides a framework for possible adjustments if needed. Additional fees and policies are in place for areas such as the child watch facility, e-sports and programs. Fees, rental packages and policies are also set for various spaces, including the Level 5 Event Center, gymnasiums, meeting rooms, pool, party room and e-sports. Currently, the department is focused on securing the 116 part-time employees needed to help run the Community Center.

For the 16th consecutive time, the City achieved exceptional financial ratings from two national agencies for two bond issuances. For an issuance of special obligation nontax revenue bonds to fund construction of the leasable office portion of the Bob Crane Community Center, S&P Global assigned its top AAA rating and Moody's Investor Service assigned the second highest rating of Aa1. S&P Global also assigned a AAA rating for the City's other outstanding nontax revenue bonds, while Moody's Investors Service affirmed the City's AAA rating on previously issued General Obligation Bonds. Both agencies opined on the City's strong operating fund balance and excellent credit profile, highlighted by a strong tax base, above average resident incomes and ties with the Columbus metropolitan economy. 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.

For much of 2024, the City has focused on the “Envision Henderson” West Henderson Road Vision Plan. Led by MKSK, a local community planning and urban design firm, the study was initiated following zoning updates in 2022, within the office district centered around Arlington Centre Boulevard. The study runs from Stonehaven Drive/Chevy Chase Court on the west, to Reed Road on the east, an area that represents the last major business district within the City with potential for significant change, similar to what has occurred on Lane Avenue and at Kingsdale. However, a combination of factors makes the district a more complex proposition for prospective developers, with no significant projects emerging to date under the existing Planned Mixed-Use District framework. As a result, the district is aging and at risk of decline or inconsequential reinvestment on a parcel-by-parcel basis – a future that would fail to solve some of the big picture issues that could ultimately transform this district into a vibrant community gateway.

The study has generated extensive input, with participation from more than 800 residents and stakeholders. Feedback to concepts for improving roadway safety and aesthetics, creating a northern gateway, facilitating live + work neighborhood redevelopment opportunities, and expanding sidewalk and trail connections were all positively received. The final report and recommendations will be presented to City Council over the Winter. Concurrently, to help make the emerging vision a reality, we have been working with the City of Columbus to assume ownership of this portion of the road itself, a critical first step for developing and implementing a capital investment schedule for the corridor. Looking ahead, in 2025 we will place our focus on putting the necessary framework in place to help facilitate the district’s evolution.

The City launched an Upper Arlington Electric Aggregation Program early in 2024 for eligible households and businesses, following an extensive review and community engagement process in 2023. The City has joined with the Sustainable Ohio Public Energy Council (SOPEC) to administer the program on the City’s behalf. SOPEC serves many communities across Ohio, with a collective buying power representative of one of the largest customers in the State. The default rate of 7.203 cents per kWh is for the provision of electricity derived from renewable energy sources. A “Brown Energy” option is available with a price of 6.903 cents per kWh. For comparison purposes, at the time of locking in the program, the AEP Ohio standard service rate was 10.910 cents per kWh.

In 2024, the City transitioned into the second decade of its 10-year Capital Improvement Program. This included:

- Full street reconstruction projects on sections of nine streets.
- Fishinger Road Phase 2 Improvements – running from Mountview Road to Riverside Drive, including new waterline, full street reconstruction, new sidewalks and a shared-use path. The project cost of $8.3 million will be offset by up to $5.5 million in grant monies from MORPC’s attributable funds program.
- Street maintenance work on sections of 17 streets.
- Waterline replacements on sections of Bramford and Walhaven roads, and Overdale Drive.
- Construction of the new, single story parking deck at the north end of the Giant Eagle parking lot at Kingsdale, to serve the Bob Crane Community Center and surrounding businesses.
- A series of safety improvements to school zone markings and curb ramps.
- The replacement of approximately 60 fire hydrants.

The next phase of Northam Park improvements began early in 2024, with a scheduled Winter 2025 completion date. This project received City Council approval in November of 2023, following an extensive study and design process. It includes nine state-of-the-art clay tennis courts with an underground irrigation system, a new service building with improved storage and year-round restrooms accessible to all park users, as well as various shade structures, six pickleball courts, enhanced pathway connections, new trees and landscaping improvements.

Additional parks capital projects included:

- A master planning process for Fancyburg Park, led by the Edge Group, a local landscape architecture and urban design firm. Following a detailed study and with extensive community input, the consultants recently presented high level concepts for the park with the Parks & Recreation Advisory Board and Council that would improve amenities while preserving the park's unique character. The next steps are to develop more detailed designs and a phased schedule for improvements, to occur in 2027 and 2028.
- A design study for the Devon Pool toddler area, the last component to undergo renovations. In the fall, the design team at MSA shared concepts with the Parks & Recreation Advisory Board and Council that retain the character of the existing pool while enhancing access and safety. Detailed design work is in the early stages, with plans for construction to begin immediately following the 2025 outdoor pool season.
- A new playground at Thompson Park.

In the development arena, progress was made on the following projects in 2024:

- Completion of renovations to 1480 W. Lane Avenue, a 55,000-square-feet, three-story office building now owned and occupied by OhioHealth's Neuroscience/Neurology Center.
- Completion of the Kingston at Kingsdale, comprised of 325 one-and-two-bedroom apartments on five floors over a two-story parking garage, with two amenity courtyards, and eight two-story townhomes fronting Northwest Boulevard.
- Substantial completion of the Barrington School daycare facility on Northwest Boulevard by the Kingsdale Shopping Center.
- The start of construction for Scioto Villas – 15 high-end condominium townhomes on Fishinger Road, close to Riverside Drive.

By the end of October, the combined review and inspection of commercial and residential construction projects has generated an impressive total construction value of $165 million, continuing the trends from recent years. Included in this total are 31 new homes, including Scioto Villas.

Efforts to advance Upper Arlington as a welcoming community continued in 2024. The Community Relations Committee (CRC) expanded its UA Welcome Series, featuring programs and events focused on welcoming and connecting new and newer residents with community resources. The 2024 CRC Innovation Small Grants Program provided grants for Leadership UA's Non-Profit

Governance Workshop, the UA Culture and Artisans Fair, the High School's hUmAn Connection Festival, the Civic Association's Neighbors Night Out event, the Historical Society's History Speaks Series, and Equal UA's Porch Parties.

The City enacted amendments to its non-discrimination ordinance to include source of income protections for housing rentals. The provision prohibits landlords from discriminating against renters who rely on and report income sources other than employment income – such as child or spousal support, loan programs, Veterans benefits and social security income – when seeking to rent property. Source of income discrimination by landlords is not prohibited under the U.S. Federal Fair Housing Act of 1968 or under Ohio fair housing laws. As a result, source of income provisions are being instituted at the local level, and real estate search websites like Zillow often include source of income protection provisions as part of a community's profile. A study by the Franklin County Office of Justice and Policy Programs found that within UA's three zip codes, 19% of renters are older adults, approximately 150 households receive disability income, 550 of the community's Veterans have a disability, and 1,200 children live in single-family households that often rely on child or spousal support. This legislation will help ensure that these members of our community are afforded the same opportunities as individuals or families who report wage income when seeking to rent property in UA.

The Fire Division expanded resources for its nationally recognized community paramedicine program – UA CARES – with the deployment of two vehicles, each staffed by dedicated community paramedics five days a week to further the City's commitment to providing exceptional healthcare and social support. This move came in response to the growing demand for accessible healthcare and social services. UA CARES is a collaboration of efforts between Fire, EMS, and Police personnel, ensuring a swift response to urgent needs as they are identified by first responders, and providing crucial support in times of crisis.

Following a 2022-23 study, the Fire Division contracted with AP Triton, LLC to develop a strategic plan that will address shifting fire and emergency medical service needs and changing risk factors, as well as the community's continued growth – especially in the City's commercial districts. Scheduled for completion by the close of 2024, the plan will address staffing and equipment adjustments, and realignment with the division's regional partners.

Looking Ahead

Recognizing that our General Fund reserves continue to grow and are projected to reach 82% of the operating budget in 2025, well above the policy requiring a 30% minimum, City Council and the Administration have begun a series of conversations on some Council priorities for utilizing these overages. These include:

- Reviewing and taking action to address several City funds that are trending toward negative balances over the next several years. This includes the EMS Billing Fund, the Street Maintenance Repair Fund, Neighborhood Lighting Fund, Law Enforcement Fund, Swimming Pools Fund, and Solid Waste Fund. The Solid Waste Fund in particular, has been depleting at an increased rate due to our implementation of the Food Waste Curbside Composting Program.
- Expanding the City's focus on community wellbeing by funding a new social worker position within the Fire Division.
- Undertaking a study and prospective design of a roundabout at the Five Points intersection, for possible construction in 2029, at a total projected cost of $5.5 million.

- Transferring $2 million to the Economic Development Fund to support prospective structured parking needs as redevelopment projects occur within the City’s commercial districts.
- A possible one-time reduction in Solid Waste fees for residents in 2025.
- Expanded investment in the City’s network of sidewalks and shared-use paths.
- Studying the feasibility of burying utilities along the Henderson Road corridor, as proposed by the Envision Henderson visioning study.
- Funding water safety/learn to swim programming for the community’s youth, beginning in 2026.

Revenue Highlights

Overall revenues are projected to decrease by approximately 3% over the 2024 projections. This is primarily related to expected decreases investment earnings, grant reimbursements, and special assessment revenues (property taxes). These expected decreases are projected to be offset by increases in the City’s largest revenue stream, income tax, due in part to the addition of the Arlington Gateway and Kingsdale projects. It is expected that income tax receipts will approach the $46 million mark by the end of 2024, which means annual receipts have more than doubled since 2015. The City is projecting income tax revenue increases of 2.75% in 2025, with a total revenue projection of $48 million.

Expenditure Highlights

This budget continues our impressive record of cost control from recent years. Though total proposed appropriations for 2025 operating expenditures are 15% above the currently projected 2024 budget, a significant amount of the increase can be attributed to the anticipated opening of the Bob Crane Community Center, first year development agreement requirements, and addressing current facilities maintenance needs. All City departments continue to successfully manage their resources and contain overtime costs. We are proud of these accomplishments, which are made possible by the consistent leadership of the City Council and the dedication and commitment of our employees.

Budget requests of note include:

- A $600,000 request in 2026 to fund consulting services for a Master Plan update.
- A $2 million increase in the facilities maintenance budget, to include a new generator at the Municipal Services Center and switch gear replacement.
- A $500,000 increase in the Information Technology budget in 2025 to meet increasing technology and security needs.
- Several proposed adjustments in the Parks & Recreation budget relative to startup and operation of the Bob Crane Community Center.
- Capital equipment purchases totaling $3.87 million in 2025 for the replacement of three dump trucks, a street sweeper and three marked police cruisers, to purchase mobile vehicle barriers, invest in an IT server virtualization platform, and to replace the aging fire safety training house known as Sparky’s House.

The 2025 Capital Improvement Program represents another busy year for construction projects, which include: Approximately $3 million in Street Reconstruction Program projects on sections of eight streets (one project is tentative, pending available funding); $1.5 million in Street Maintenance Program projects on sections of 17 streets (two projects are tentative, pending available funding); the resurfacing of Redding Road, to include some new bicycle and pedestrian accommodations; a new shared-use path on the west side of Riverside Drive, running from Lane Avenue south to a shared-use path on Trabue Road that will complete a connection to the Quarry Trails Metro Park; waterline replacements on sections of two streets; and pedestrian crosswalk safety enhancements at 10 locations.

Highlights of some personal services adjustments include:

- We propose increasing pay ranges for non-union employees by 2.5% and request an overall budget of 5% for wage increases to allow for some combination of base increases, merit increases for high performance employees and other adjustments.
- The 2026 budget is inflated to account for a 27th pay period.
- The current Police Division union contract expires at the close of 2024, with contract negotiations pending, therefore the budget currently reflects 0% increases for 2025 and 2026.
- The Fire Division contract expires at the close of 2025, therefore the budget currently only includes a 3% increase for 2025.
- The Teamsters contract for Public Works Division employees expires at the close of 2026, so the budget includes 3% increases for 2025 and 2026.
- Several new positions are proposed: a social worker position in the Fire Division, reflective of a City Council priority; an aquatics coordinator position; and mid-year funding for a part-time human resources position.

Conclusion

Despite continuing challenges, the City continues on a positive trajectory. Our community partners and residents alike have a keen eye to the future, a shared belief that Upper Arlington will continue to go from strength to strength and they are committed to doing their part to help move us forward. The City's 2025-2026 Municipal Program of Services and our 10-year Capital Improvement Program ensure that the City is doing its part to carry the legacy of this great community forward.

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

Sincerely,

Steven R. Schoeny, City Manager

MUNICIPAL PROGAM OF SERVICES OVERVIEW

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

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

Following the table of contents *(inserted in final version)* is the *Introduction Section*. This section begins with a general overview of the MPS (this section), including an outline of the format of the document and a description of the City's budget process and applicable guidelines. The *Introduction Section* also includes the Distinguished Budget Presentation Award for the 2023 - 2024 MPS, a listing of elected and key City officials, an organizational chart, a community profile, and the City's guiding policies.

The Introduction Section is followed by the *Overview Section*. This section contains four summaries that cover the adopted budget document as a whole (Overview Summary), major revenues, major expenditures, and debt obligations. These summaries will provide information on the adopted amounts for 2025 and 2026, as well as trends and future projections.

The heart of the MPS can be found in the *Fund Section*. This section provides various presentations of the adopted amounts for 2025 and 2026, as well as, actual information for calendar years 2022 – 2024., and projections for years 2027 through 2029. The projections are intended to provide the long term planning perspective needed to properly evaluate funding and allocation decisions for future years. To completely understand this section of the MPS, you will first need to understand the City's basis of accounting (described later in this section) and the concept of fund accounting. In short, the financial activity of the City is undertaken in accounting entities called *funds*. The operations of each *fund* are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. This concept is described in more detail in the *Overview Section.*

The *Fund Section* begins with two presentations of the City's Comprehensive Listing of Funds, one by *fund type* and the other by *operation.* The listings of funds are followed by two presentations of the City's consolidated financial information. Though it will be discussed later in this document, it is important to note that regardless of how the consolidated financial information is presented, it is not considered appropriate for governmental accounting purposes. The *fund type* presentation is formatted in a traditional operating statement format and displays nine years of financial information. The *operation* presentation consolidates the financial information for 2025 and allocates the revenue and expenditures between the categories of operations and capital to show each category's level of sufficiency (2026 will be presented in this format in the biennial update). The different types of funds and operations are described in more detail in the *Overview Section.*

The individual fund summaries follow the consolidated presentations. These summaries are organized by *operation.* Each section will begin with descriptions of the operation and each individual fund. These descriptions will be followed by a summary presentation of the 2025 financial information and then nine years of financial information for each of the individual funds.

The *Department Section* comes after the Fund Section. This section provides a description and data for each of the departments of the City. Each department description includes a departmental organizational chart, staffing table showing authorized personnel, workload measures, accomplishments for 2023-2024; upcoming priorities, and four years of financial information.

Next, the *Capital Section* includes a list of items included in the 2025 adopted capital equipment budget, with the funding sources, and the details of the adopted 10-year Capital Improvement Program. It is important to note that the City budgets capital equipment purchases annually. Therefore, the funds and department pages only include the funding for the 2025 capital equipment budget.

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

Budget Process

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

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

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

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

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

The final MPS is updated to reflect City Council action with respect to revenue and expenditure recommendations. The actual results of 2024 operations will replace the projected revenues and expenditure columns as originally presented to City Council for the budget hearings.

City Council Action on the Budget

City Council held three public hearings regarding the 2025-2026 budget. These hearings provided City Council the opportunity to discuss and ask questions on the proposed budget prior to formally authorizing. Additionally, these hearings provided the public an opportunity to address the proposed budget.

The public meetings were held on the following dates:

- November 18, 2024
- December 2, 2024
- December 9, 2024

The first be hearing focused on the annual update of the capital improvement program. The second hearing focused on the operating and capital equipment sections of the proposed budget. Additionally, the proposed changes to the master list of fees were discussed at this hearing. The third and final hearing was utilized open or pending items.

After thorough discussion, City Council made one substantive change to the proposed budget prior to their approval. It was decided to reduce appropriations in the Capital Equipment Fund by $223,500. This action was the net of adding appropriations for the purchase of an additional water reel and reducing proposed appropriations for the purchase of mobile barriers that were to be funded by a grant that was not awarded.

Budget Execution

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

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

Budget Calendar		
June 2024	June 17	Adoption of Tax Budget
	June 30	Finance begins mid-year review of 2024 operating and capital budgets
August 2024	August 10	Finance initial projections completed for 2025 - 2026 budget
	August 15	Finance distributes initial 2025 - 2026 projections along with capital request forms to departments
	August 26	Passage of 2024 mid-year appropriations.
September 2024	September 13	Departments return operating and capital requests to Finance
October 2024	October 7-11	City Manager/Department head budget meetings
	October 20-26	City Manager/City Council pre-budget meetings
November 2024	November 4	Budget overview presentation to Council
	November 15	First Council budget hearing
December 2024	December 14	Second Council budget hearing
	December 9	Third Council budget hearing
	December 16	Passage of 2025 - 2026 draft MPS, 2025 appropriation ordinance, and 2024 final appropriate and transfer ordinance
February 2025	February 24	Adoption of the final Municipal Program of Services and submission to GFOA Distinguished Budget Presentation Award Program

Budget Basis of Accounting

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

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

MUNICIPAL PROGAM OF SERVICES OVERVIEW

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

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

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

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

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

Allocation of Resources

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

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

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

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Upper Arlington, Ohio for its biennial budget for the biennium beginning January 1, 2023.

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

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Upper Arlington
Ohio

For the Biennium Beginning

January 01, 2023

Christopher P. Morrill
Executive Director

LIST OF ELECTED AND CITY OFFICIALS

CITY COUNCIL - 2024		
Position	*Name*	*Term Expiration*
President/Mayor	Ukeme Awakessien Jeter	1/12/2026
Vice President/ Vice Mayor	Brian C. Close	1/12/2026
Council Member	Kathy Adams	1/12/2026
Council Member	John J. Kulewicz	1/10/2028
Council Member	Jim Lynch	1/12/2026
Council Member	Heidi Munc	1/10/2028
Council Member	Todd Walter	1/10/2028

Left to Right: Todd Walter, Kathy Adams, Brian C. Close (Vice President), Ukeme Awakessien Jeter (President), Jim Lynch, Heidi Munc, John Kulewicz

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

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

LIST OF ELECTED AND CITY OFFICIALS

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

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

The City Attorney is the Prosecuting Attorney for the City and the in-house attorney for the executive staff. The City Attorney provides legal opinions and researches legal questions and issues for the city.

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

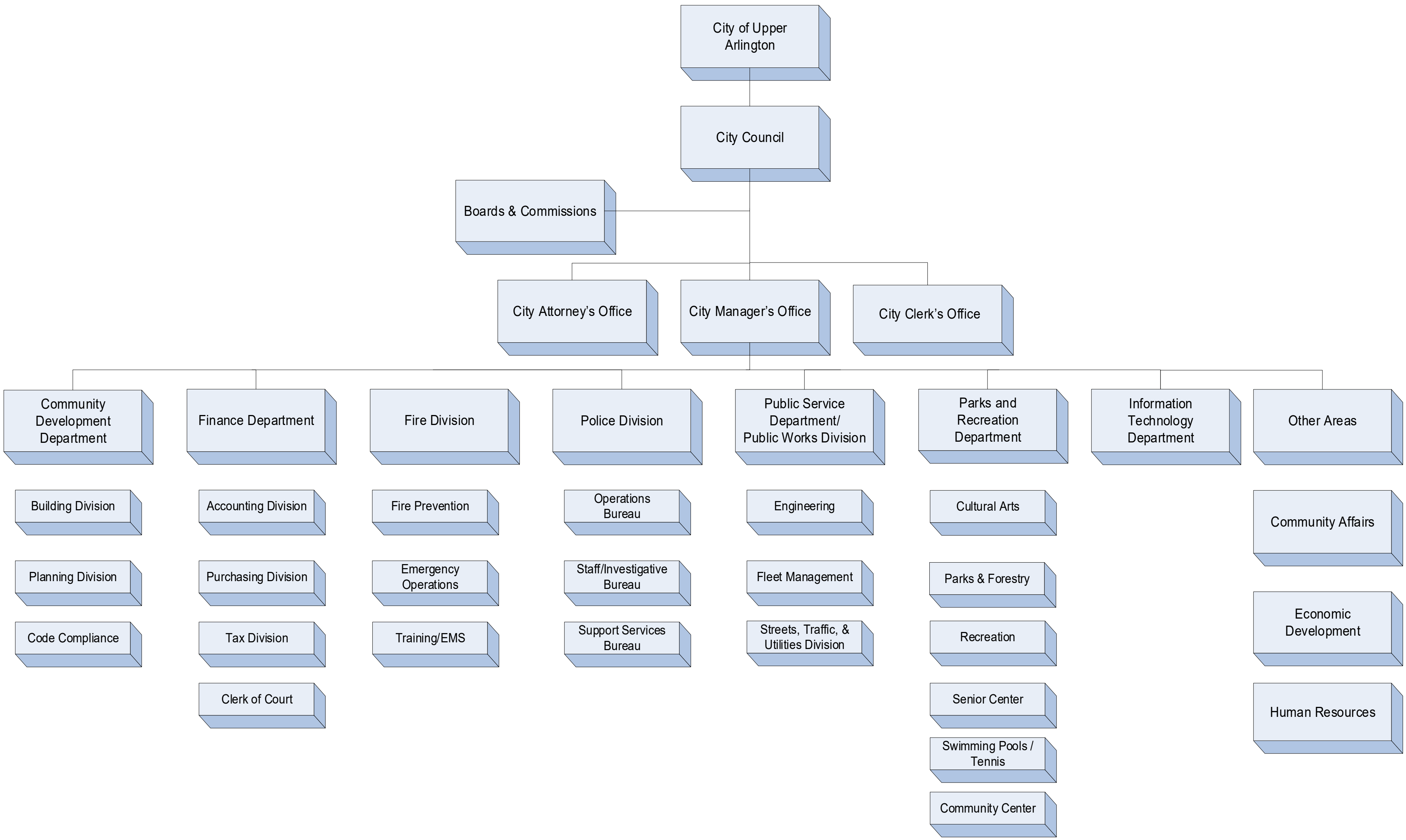
APPOINTED OFFICIALS

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

EXECUTIVE STAFF

Assistant City Manager	Jacolyn Thiel
Community Affairs Director	Emma Speight
Community Development Director	Chad Gibson
Finance Director	Brent Lewis
Fire Division Chief	Christopher Zimmer
Human Resources Director	Donald Essex
Information Technology Director	Jeff Kasson
Parks & Recreation Director	Deborah McLaughlin
Police Division Chief	Keith Hall
Public Service Director	Gary Wilfong

ORGANIZATIONAL CHART



COMMUNITY PROFILE

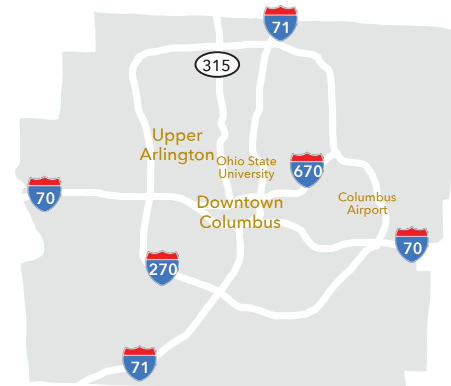
The City of Upper Arlington is a first-ring, primarily residential suburb of Columbus, Ohio. Founded in 1918, and just under 10 square miles in size, Upper Arlington is home to more than 36,800 residents. They value the City's strong sense of community, convenient location, excellent school system, beautiful neighborhoods with mature street trees, and exceptional safety and City services. The community features a range of housing sizes and styles that cater to many different income levels, from historic to contemporary single-family homes, condominiums to townhomes, and apartment complexes to senior living facilities. With close proximity to The Ohio State University, Upper Arlington residents are well educated and place great value on maintaining a quality learning environment for their children. Residents play an active role in their community, through numerous civic and service groups.

Well into its second century, Upper Arlington's residents and leaders have inspired a movement of transformation that is reaching across our community in exciting and innovative ways. The City is building a first-of-its-kind, six-story community center at the heart of our community. When it opens in the Spring of 2025, the Bob Crane Community Center will provide the next level of health and wellness opportunities, and become the gathering space for new and long-time residents to gather. The Upper Arlington Schools has transformed its facilities to match the exceptional academic, cultural and sports opportunities it provides its students. The business community is thriving, with exciting redevelopment projects transforming our commercial districts–expanding housing, amenities, shopping, and dining options within walkable, attractive commercial districts. Whatever the market, home prices hold their value, and residents continue to demonstrate their confidence in our future by undertaking extensive home renovations and upgrades. None of this new investment can work if we do not take care of the core functions of government, and the City is continuing to reinvest in our streets, sidewalks, parks, safety services and public facilities at record levels.

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

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

LOCATION



Upper Arlington is a premier suburb located in the heart of Central Ohio, situated just minutes away from Downtown Columbus, with easy access to The Ohio State University, the 315 corridor, Battelle, major research hospitals, shopping districts such as Polaris and Easton, the John Glenn International Airport, and much more.

1913 – Founders Ben & King Thompson purchased the 840 acres that would become Upper Arlington.

1916 – Development of UA was halted to accommodate 8,000 National Guard troops who used the site as a training camp.

1918 – Upper Arlington was incorporated as a village, with a population of 200.

1920 – The Mallway business district, now part of the historical district, was conceptualized.

1939 – The population reached over 3,000, and continued to grow as WWII servicemen and their families moved to the suburbs.

1941 – Upper Arlington became a city.

1956 – The City of Upper Arlington was chartered with a Council-Manager form of government.

1970 – The population reached an all-time high of 38,000.

1985 – The Upper Arlington Historic District, or "Old Arlington" was placed on the National Register of Historic Places.

2018 – The City of Upper Arlington celebrated its Centennial with a series of signature events and legacy projects.

2025 – In the Spring of 2025, the community will celebrate the grand opening of the Bob Crane Community Center, a community goal more than 40 years in the making.

MUNICIPAL GOVERNMENT

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

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

SCHOOLS & EDUCATION

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

Schools in Upper Arlington:

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

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

UPPER ARLINGTON PUBLIC LIBRARY

Upper Arlington has its own public library system, with three locations:

- **Main Branch:** 2800 Tremont Road
- **Lane Road Branch:** 1945 Lane Road
- **Miller Park Branch:** 1901 Arlington Avenue

QUICK FACTS

City Facilities:

- **Municipal Service Center,** 3600 Tremont Road
- **Bob Crane Community Center,** 3200 Tremont Road (opens Spring 2025)
- **Senior Center,** 1945 Ridgeview Road (closes Spring 2025)
- **Fire Stations:**
  - **71** - 2095 Arlington Avenue
  - **72** - 3861 Reed Road (Division Headquarters)
- **Police Station:** Municipal Service Center, 3600 Tremont Road
- **Public Service Center:** 4100 Roberts Road
- **Amelita Mirolo Barn:** Sunny 95 Park, 4395 Carriage Hill Lane

Parks & Recreation:

Parks	23 (180 Acres)
Outdoor Swimming Pools	3
Baseball/Softball Fields	15
Turf Sports Fields	13
Playgrounds	8
Tennis Courts (asphalt)	9
Northam Tennis (clay courts)	9
Pickleball Courts	6 (open winter 2025)
Park Shelters	8

Public Service:

Paved Lane Miles	346
Signalized Intersections	51
Street Lights	1,811

COMMUNITY PROFILE

POPULATION

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

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

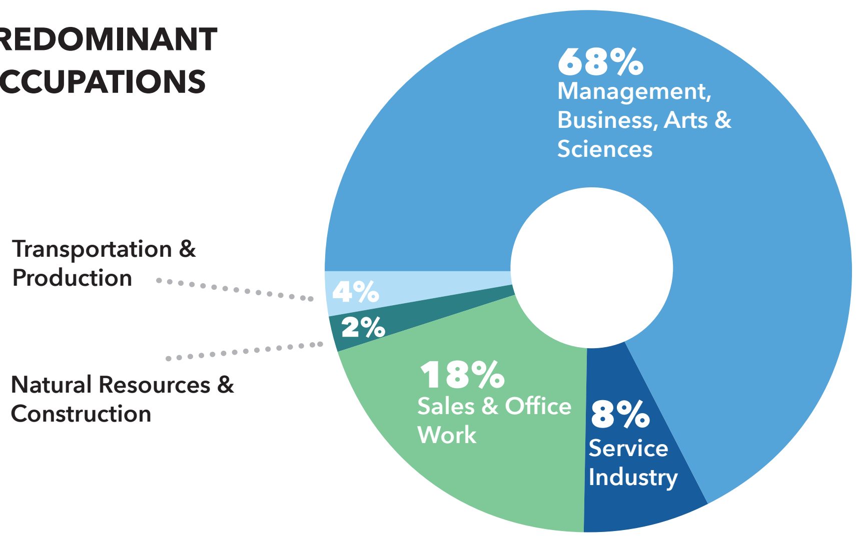
Upper Arlington has a relatively high percentage, 17%, of residents falling into the 65+ age bracket. Within the next 10-15 years the City will see a significant increase in the number of residents moving into this age bracket.

UPPER ARLINGTON PROFILE

(2020 US Census & 2022 American Community Survey 5-Year Estimates)

36.8 K	40.3 Y	79%	$145 K	78.6%	$429 K
Total Population	Median Age	Bachelor's Degree or Higher	Median Household Income	Home Ownership Rate	Median Home Value

PREDOMINANT OCCUPATIONS



ECONOMICS

The 2022 median household income in Upper Arlington was $144,705, significantly higher than the State of Ohio average of $67,520, and one of the highest in the region, comparable the City of Dublin at $158,363, and well above the City of Worthington at $119,408 and City of Westerville at $103,617.

HOME VALUES AND OWNERSHIP

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

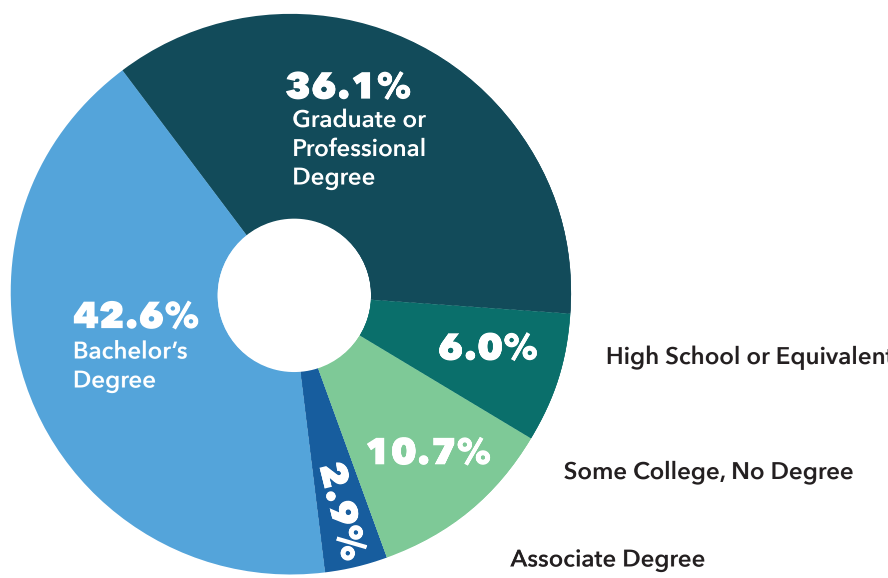
EDUCATIONAL ATTAINMENT

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

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

UNEMPLOYMENT

According to the United States Department of Labor, in 2023, Upper Arlington's average unemployment rate for the year was 3.3% compared to an average rate of 3.6% for the State of Ohio.



GUIDING POLICIES

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

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

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

- ✓ *Community Appearance* – Enhance the beauty of our neighborhoods, natural surroundings, and architectural amenities. Preserve these qualities within the residential and commercial settings along lighted sidewalks, streets, parks, and in other gathering places.

- ✓ *Economic Development (Economy)* – Emphasize high quality jobs and businesses, collaborative partnerships, and enhancement of the local tax base, while respecting the residential character of the community and creating a stronger and more diverse economy.

- ✓ *Implementation* – Emphasize accountability, monitor fiscal soundness and appropriate regulations, and foster the involvement of citizens, civic organizations, institutions and the business sector in the effective implementation of the Master Plan.

- ✓ *Housing* – Facilitate the provision of a full range of housing that is well built and well maintained and that utilizes old and new housing stock to accommodate people of all ages in a setting convenient to their needs.

- ✓ *Community Facilities* – Maintain and develop existing and proposed community facilities that meet the population's health, recreation, social, cultural, and other needs. Additionally, they should be safe, attractive, well-maintained, and emphasize integration and accessibility to all ages.

- ✓ *Community Services* – Provide high quality, cost effective community services – from infrastructure maintenance to leisure opportunities – that are responsive to the needs of a diverse, multigenerational population, and delivered within a safe environment.

GUIDING POLICIES

- ✓ *Land Use* – Recognize the City's residential character while enhancing community redevelopment and revitalization, including town centers, community focal points, mixed housing, open/green space, and quality commercial development that serves the community's needs.

- ✓ *Transportation* – Provide a comprehensive network that is safe, convenient, and accessible to the entire community.

- ✓ *Technology* – Maintain and develop technology-related facilities, services and infrastructures that are high quality, cost effective and accessible to the entire community.

- ✓ *Sustainability* – Maintain and develop a more sustainable, walkable Upper Arlington through innovation, efficiency, wellness and environmental stewardship.

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

FINANCIAL POLICIES:

The Financial Policies of the City of Upper Arlington, Ohio, are adopted by City Council to provide a framework within which the City is to conduct its fiscal operations. Recent review and updates were made by Council in September 2024. It is the anticipation of Council that the effect of fluctuations in the national, state and local economy on City services is to be managed through the creation and use of appropriate reserve funds.

Operating Management Policies

1. The City will develop budgets in which current expenditures, including transfers, cannot exceed current revenue and available resources. Additionally, unless directed by Council, current revenues must equal or exceed current expenditures (a "balanced budget"). The City will avoid budgetary procedures that balance the budget at the expense of meeting future years' expenses, such as: postponing expenditures, accruing future years' revenues or funding current services with debt and/or drawing down the fund balance.

2. All appropriations that have not been expended or encumbered shall lapse at the end of the fiscal year. The City shall not increase appropriations for prior year encumbrances. Appropriations shall be for the current year only. An estimate of "lapsed" encumbrances should be included in the five-year operating forecast.

3. The operating budget will be compiled in a manner to maintain as close as possible the existing level of services to the City.

4. The General Fund undesignated fund balance cannot be used to fund newly created operating expenditures or projects that are ongoing in nature.

5. The City shall set fees and user charges for each enterprise fund at a level to support the direct and appropriate indirect costs of the activity unless by affirmative action, Council directs a transfer from the General Fund sufficient to support the costs of the activity. Indirect costs shall include the cost of annual depreciation of capital assets and the cost of debt service to procure capital assets, unless directed by Council.

6. Charges for services shall reflect the full cost of providing a specific service, including the cost of annual depreciation of capital assets and the cost of debt service to procure capital assets, unless designated otherwise by Council. The cost of providing specific services shall be recalculated periodically and the fees shall be adjusted accordingly.

7. Although the City's budget may be prepared on an annual or biennial basis, revenue and expenditure forecasts will be prepared for five years and will be updated annually to spot developing trends and provide early warning of future financial difficulties.

8. Alternative service delivery methods will be reviewed periodically to ensure that quality services are being provided at the most reasonable costs.

9. The City shall develop a program to integrate performance measurement and productivity indicators with the budget. Where appropriate, comparisons with comparable cities may be made to ensure that quality services are provided at competitive and economical costs.

10. City funds will be managed in a prudent and diligent manner with an emphasis on safety on principal and financial return on principal ensuring adequate liquidity to meet all necessary obligations.

11. Prior to applying for and accepting intergovernmental aid, the City shall examine the program to determine if it is consistent with the City's mission and financial policies.

12. Grants that require a matching commitment of City funds shall be evaluated on the availability of funding sources and on the merit of the grant program.

13. License and permit fees shall be reviewed at least annually to ensure that they match related processing and inspection services.

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

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

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

Reserve Policies

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

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

3. Contingency reserves to be determined annually will be maintained to offset unanticipated revenue shortfalls and/or unexpected expenditure increases. Contingency reserves may also by used for unanticipated and/or inadequately budgeted events threatening the public health or safety. A reserve will be maintained in the General Fund. The reserve shall be maintained within a range of thirty percent to fifty percent of the current year General Fund operating budget. If the reserve moves outside that range, staff will recommend to the City Council a budget plan to return the reserve fund to the recommended range within five years.

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

Capital Improvement Program Management Policies

1. A 10-year Capital Improvement Plan shall be developed and updated annually, with the goal of achieving the annual replacement cost of the infrastructure.

2. Capital improvement life cycle costs will be coordinated with the development of the operating budget. Future operating, maintenance, and replacement costs associated with new capital improvements shall be estimated for inclusion in the operating budget.

3. An infrastructure replacement program shall be developed based on the useful life of each infrastructure category (i.e., street repaving, street replacement, water lines, etc.).

4. The long-term financing of capital improvements or equipment shall not exceed the useful life.

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

Financial Accounting and Reporting Policies

1. The City's financial reporting systems shall be maintained in conformity with generally accepted accounting principles (GAAP), and the standards of the Governmental Accounting Standards Board (GASB).

2. An annual audit will be performed by the Auditor of State or an independent public accounting firm with an audit opinion to be included in the City's published Annual Comprehensive Financial Report (ACFR).

3. The City's ACFR shall be submitted to the Government Finance Officers Association (GFOA) Certificate of Excellence in Financial Reporting Program. The ACFR should satisfy the criteria established by the GFOA.

4. The City's budget shall be submitted to the GFOA Distinguished Budget Presentation Program. The budget should satisfy the criteria established by the GFOA.

5. Financial systems shall be maintained to monitor revenues, expenditures, and program performance on an ongoing basis.

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

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

Debt Policies

The primary objective of this policy is to summarize certain conditions that support the use of debt, or cash, for capital improvements. The plan also provides guidance on best practices for debt issuance. The debt policy is a guide for City officials to reference as deemed appropriate to maintain sound financial management practices. This policy is designed to be flexible in its application, allowing exceptions to the guidelines under changing and extraordinary circumstances.

1. Cash funding is recommended under the following circumstances:

   a) To finance purchases of assets whose lives are five years or less;

   b) To finance recurring maintenance expenditures (e.g., street repair vs. street reconstruction);

   c) When market conditions are unstable or offer historically high interest rates.

2. Short-term debt is defined as securities with final principal and interest payments coming due within one-year from the date of issuance. Typically, this type of borrowing takes the form of "short-term" bond or revenue anticipation notes (BANs). It is suitable to issue BANs as described below.

   a) Pay As You Go: Certain projects in the capital plan are best suited for cash funding on a pay-as-you-go basis. Projects with useful lives of less than five years are an example. For purposes of this policy, "pay-as-you-go" financing includes selling short-term notes with the expectation of paying the notes off in full within one year to five years of initial issuance.

   b) Interim Funding for long-term bond financing: Short-term notes are also appropriately used in anticipation of refunding them at a future date with long-term bonds. Typically, such notes are referred to as "bond anticipation notes". Bond anticipation notes are most suitable as a temporary funding source before and in anticipation of the completion of a bond sale.

3. It is policy to use BANs and bonds for long-term capital asset funding under the parameters set forth below - parameters should be considered under the current circumstances and in relation to the others.

    a) Variable rate demand bonds (VRDBs) and short-term BANs are suitable to use for financing projects over $5 million and with useful lives beyond ten years under the following conditions:

        i. When either is used for long-term financing, the City will schedule annual principal payments similar to a hypothetical fixed rate bond issue that satisfies the City's debt policy bond parameters herein, and

        ii. To minimize overall interest rate risk, the City's outstanding variable rate borrowings will not exceed twenty percent (20%) of the City's overall outstanding debt. (Short-term bond anticipation notes may be issued for an aggregate amount greater than 20% of the City's outstanding debt, but such notes will be refinanced as necessary within two years of issuance to meet the 20% target.)

    b) Capital Project Fund supported debt is acceptable when the ratio of available capital fund dollars to debt payments, projected forward seven years, does not fall below 2 to 1. (For purposes of this guideline, debt payments are defined as general obligation and income tax special revenue bond debt payments, including projected payments for the refunding of outstanding general obligation or income tax special revenue BANs.)

    c) Non-tax supported debt funding will be considered providing the ratio of available non-tax revenue to all similarly funded debt payments, projected five years forward, does not fall below 1.5 times projected bond payments.

    d) Long-term fixed-rate bonds are especially appropriate when average long-term interest rates, as indicated by the Bond Buyer General Obligation 20 Bond Index, are at or below eighty-five percent of the twenty-year average index rate. Long-term bonds are less attractive when average rates for the index are at or above one hundred and fifteen percent of the twenty-year average.

    e) Long-term general obligation, non-tax revenue, and special revenue bonds (such as income tax revenue bonds) are considered less appropriate when the City has reserves set aside for essential near-term capital funding needs and it is believed the issuance of any particular debt offering may significantly weaken the City's credit profile.

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

g) City officials will strive to structure the repayment of general obligation and special revenue income tax supported notes and bonds to achieve an aggregate pay-out ratio of all outstanding debt of this nature of fifty percent (50%) or more of the stated maturity within the upcoming ten-year period. Non-tax revenue, special assessment and other debt specifically issued to support economic development project agreements will mature in line with the life of the supported agreement, or sooner.

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

City Council Review

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

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

NON-FINANCIAL POLICIES:

Community Policies

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

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

Personnel Policies

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

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

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

3. Employees who are members of bargaining units covered by collective bargaining agreements need to familiarize themselves with the provisions of such agreements.

4. Administrative Memorandums are issued by the City Manager's Office. These administrative memorandums cover policies related to credit card usage, telephone usage, and travel guidelines.

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

Technology Policies

1. City technology system resources are intended to support City objectives. All technology systems equipment, software, and any consultant services that impact the technology systems must be approved, requisitioned, and implemented by the Information Technology Department.

2. The City provides use of technology, e-mail, networks and networking, and Internet access to assist employees in conducting of City business. The City monitors the usage of technology.

3. Employees are asked to sign a document certifying they have received a copy of the Information Technology Use Policy.

4. The City adopted a "Red Flag" policy in 2010. The sensitive information policy outlines procedures to protect confidential information for employees and customers of the City.

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

City of
Upper Arlington®

OVERVIEW SUMMARY

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

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

The *General Fund* is the City's primary operating fund. It accounts for all the financial activity of the general government, except for those required to be accounted for in another fund. In 2025, approximately 58% of the revenues and 79% of the operating expenditures, or 50% of overall expenditures, are projected to be captured through this fund. These percentages have remained relatively consistent over the years and are projected to be similar in future years. One exception would be that the total expenditures percentage has continued to fluctuate as a result of the City's focus on Capital Improvement Program spending.

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

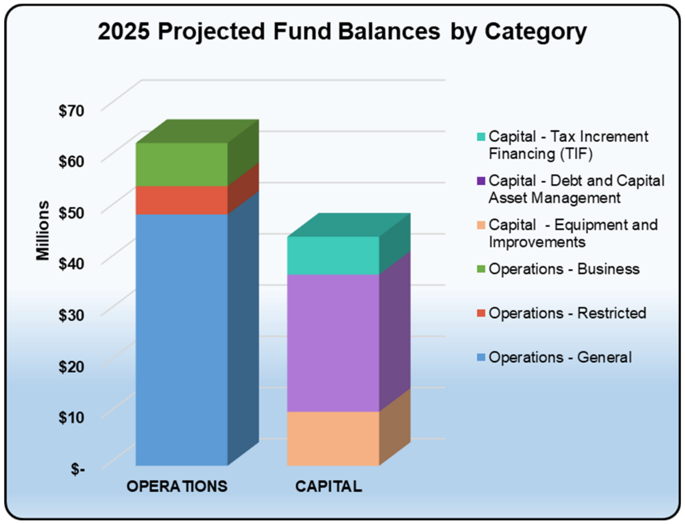
Special revenue funds are used to account for revenues derived from specific taxes, grants, or other restricted revenue sources. City ordinances (internal), or Federal and State statutes (external), specify the use and limitation of the special revenue funds. An example of an internally designated fund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

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

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

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

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



In addition to the individual fund displays, financial information has been consolidated and presented in two different formats. The first presentation is formatted in a traditional operating statement format and displays nine years of financial information. The second format consolidates the 2025 financial information and allocates the revenue and expenditures between the categories of operations and capital to show each category's level of sufficiency. These two categories are further broken down into subcategories, which are described further in the fund section of this budget document.

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

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

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

- *General Operations* – The general operations category includes funds whose resources are either unrestricted (available for use in 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 a minimum of 30% of the annual operating budget. The general operations are expected to increase over the next several years, as a result of being increases to the City's largest revenue source – income tax – being projected to outpace projected expenditure increases.

- *Restricted Operations* – The restricted operations category includes funds whose resources are derived from specific taxes, grants, or other restricted or committed resources. The use and limitation of these funds are specified by City ordinance or federal or state statutes. Due to the nature of these funds (expenditures being directly tied to restricted sources of revenue), the fund balance can fluctuate based on the available revenue source. The overall fund balance is projected to decrease each year primarily due to spending down existing fund balances for specific projects (i.e. Neighborhood Lighting Utility Fund), expenditures being offset by conservative revenue estimates (i.e. Law Enforcement Fund), or budgeting anticipated losses (i.e. Lifelong Learning Fund).

  Business Operations – The business operations category consists of funds that are maintained in a similar manner to private business enterprises. The intent of the City is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The overall fund balance in this category is projected to decline over the next several years due to expenditures increasing at a greater rate than projected revenues.

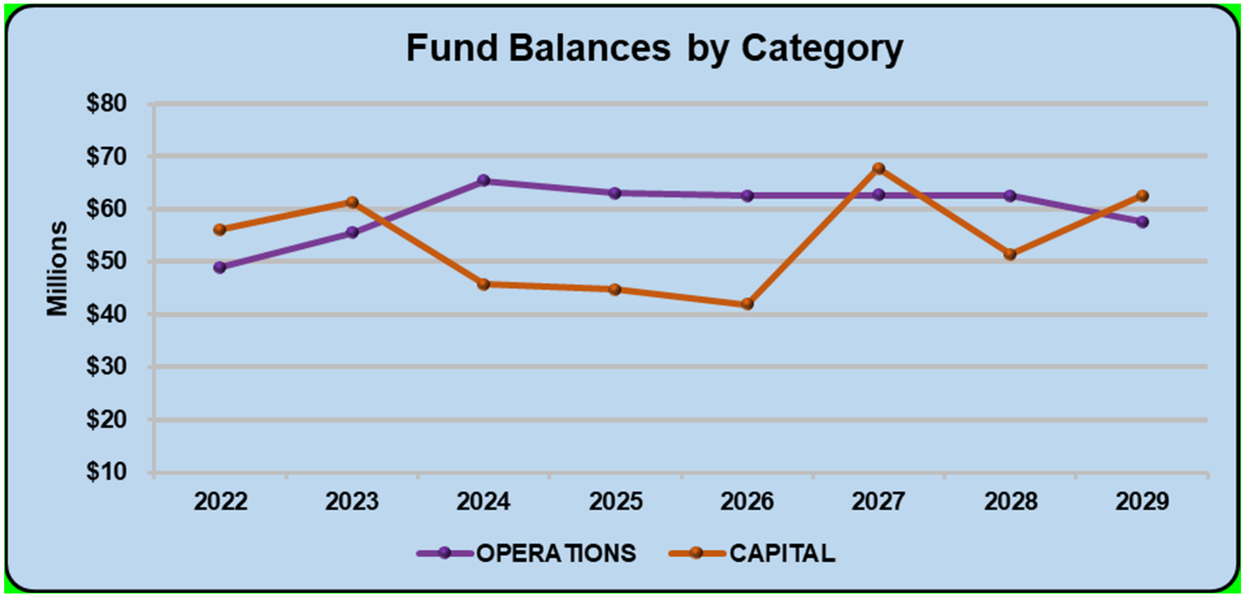
  User fees are set at rates to cover the cost of operations and/or maintenance of the intended services. However, when those fees are insufficient, the General Fund is required to subsidize the operation. The water surcharge, sewer surcharge, and stormwater fee are determined to be adequate for 2025. However, increases in swimming pool fees will be implemented in 2025 to adjust amounts to market rates and to cover operating costs. Additionally, City Council is excited to provide UA homeowners with a one-time holiday from solid waste fees. Even after increasing spending on roads, sewers, parks, and the community center, the City of UA has exceeded its targeted cash reserves. Therefore, the City will not be charging residential solid waste fees for the first half of 2025. This will save each household approximately $150 ($136 for those with a senior discount) at a total cost of $2 million to the City. The user fees for all of these services will continue to be monitored annually to ensure the programs remain self-sustaining.

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

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

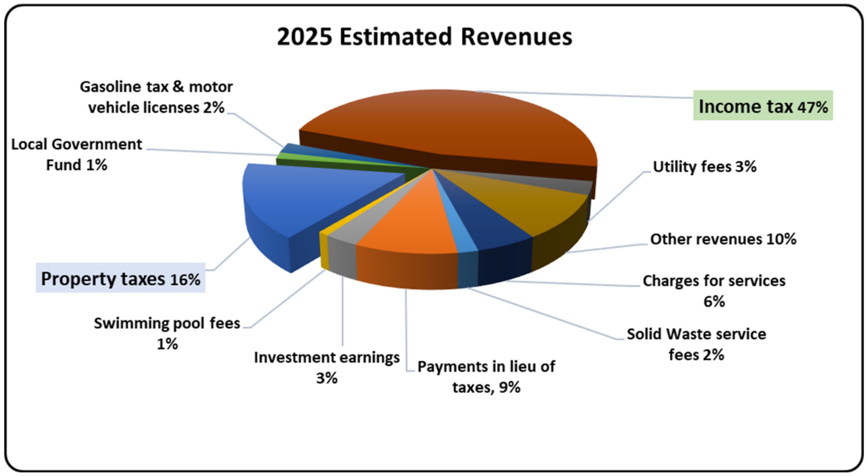
- *Debt and Capital Asset Management* – The debt and capital asset management category includes funds whose resources are used to account for the financing and payment of general obligation bonds and capital projects. The overall fund balance is projected to vary slightly over the next several years based on projected increases in income tax revenues specifically dedicated for capital purposes and projected future debt payments. This projected excess fund balance is needed to be in compliance with the City debt policy, which states that debt funding may be considered as long as the ratio of available capital fund dollars to debt payments, projected forward seven years, does not fall below 2-to-1.

- *Tax Increment Financing* – The tax increment financing (TIF) category includes funds that are used to account for established TIF districts within the City. The overall fund balance in this category is projected to increase over the next several years as a result of resources continuing to accumulate (PILOT payments). The majority of these accumulated funds will be dedicated for the repayment of debt associated with the Bob Crane Community Center.



City of
Upper Arlington®

REVENUE SUMMARY

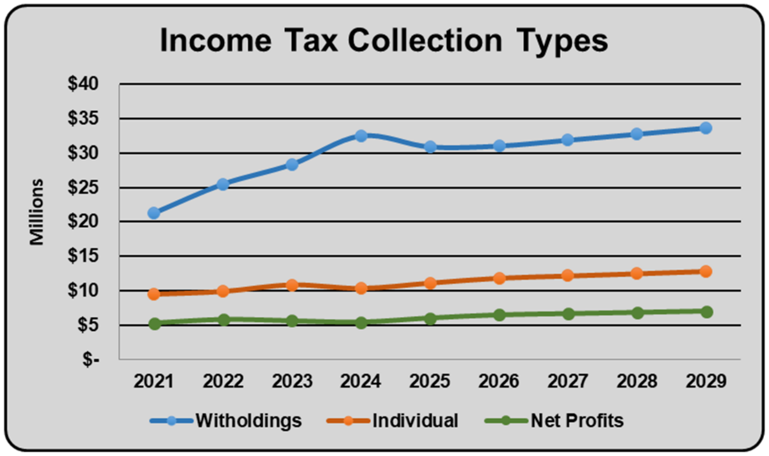


The City has limits on the resources that are needed to provide the services that enhance the quality of life of its residents. The limits are affected by a number of factors including:

- 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 2022 - 2024 and projections are provided for 2025 through 2029.

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 are broken out into the following major categories: income tax, property tax, local government fund, payment in lieu of taxes, gasoline & motor vehicle license fees, water/sewer surcharge & storm water fees, solid waste fees, investment earnings, swimming pool fee and other revenue

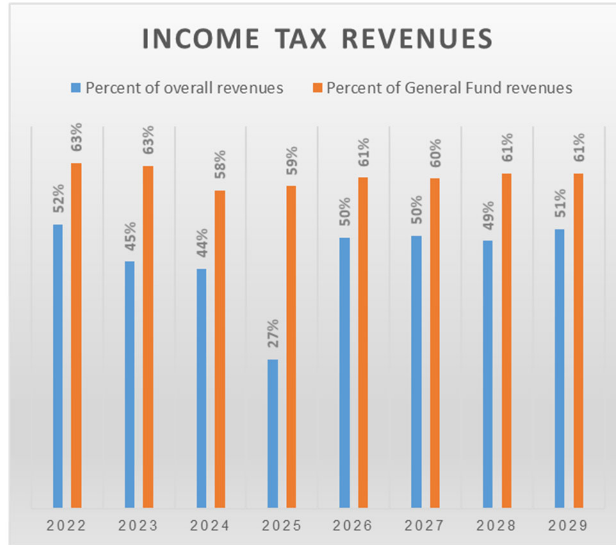


Income Tax

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

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

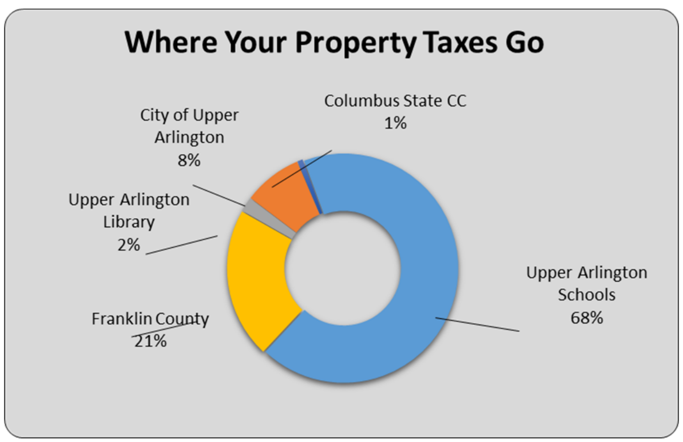
Income tax is the largest revenue source for the City. The 2025 budget includes an estimate of $48 million for income tax revenue, which represents 47% of overall revenues and 59% of General Fund revenue estimates. Projected increases are based on the fact that estimates have continued to exceed expectations, even in the wake of a global pandemic, and the City's proactive economic development program, which has successfully attracted and secured new businesses and helped existing businesses expand. More specifically, the revenue estimates begin to reflect projected revenues from the Gateway and Kingsdale developments that are currently underway. All future projections include a 2.75% increase.



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 2023 and resulted in a 24% increase in overall valuation.

There essentially will be no change in the property tax levies (other than the amounts generated) in effect for 2025 as compared to 2024. As a reminder, the City has 5 mills that represent permanent tax levies, which means that the revenues fluctuate as the City's valuation increase or decreases. These revenues are split between the General Fund (used for any of the City's operations), the Capital Equipment Fund (restricted to pay for capital expenditures), and the Police and Fire Pension Funds (restricted to pay for the related pension costs).



The City has one voted levy, which is dedicated for the state mandated employer portion of police and fire pensions (in combination with permanent levies noted above). Voted levies are subject to the property tax rollback, which means that once a levy is approved, the amount of tax collected becomes fixed for all years of the levy. This five-year levy was authorized by the voters on November 2, 2021 and is expected to generate $1.4 million annually.

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

Property tax receipts for 2025 are estimated to be $16.4 million. The remaining $50 thousand included in this line item (consolidated presentation) is related to special assessments levied on the Lane Avenue II project as outlined in their respective development agreements. These development-related special assessments also account for the decrease in projected receipts between 2025 and 2024.

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. While the City expects slight increases in the future, the revenue estimate remains consistent at $1.4 million.

Payments in Lieu of Taxes

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

The City currently has fourteen separate TIF funds. Estimates in the 2025 budget have been adjusted to reflect projected property valuations. The most recent TIF agreements have been associated with the new and future developments on Lane Avenue, the Gateway project, and the projects at Kingsdale.

Gasoline Tax and Motor Vehicle License Fees

The gasoline tax and motor vehicle license fee revenue allocations are based on the number of vehicles registered in the City. Gasoline tax revenues are generated by a state-enacted tax of $.385 per gallon of gas. Motor vehicle license fees are generated based on the following methodology:

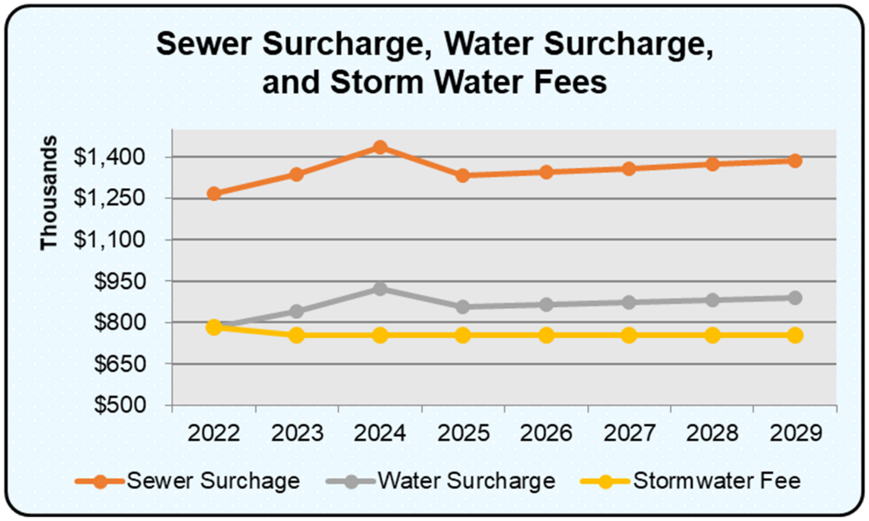
For each passenger vehicle registered in the City –

- A state levied a fee of $20.00, of which $6.80 is remitted to the City and the remainder is retained by the State; and
- A County and the City have levied an additional $25.00. Of this, the City receives $15.00 directly and the remaining $10.00 is collected and retained by the County on behalf of the City to be used for improvements on certain City streets. The City is required to apply to the County for this money after the improvement is completed. The average annual collection for the $10.00 portion retained by the County is approximately $150,000.

Both gasoline tax and motor vehicle license fees are deposited in the Street Construction Maintenance and Repair Fund. The projected receipts in 2025 total $2.25 million, which is consistent with previous budget amounts.

Water/Sewer Surcharge and Storm Water Fees

The City charges utility surcharges based on the consumption of water as serviced by the City of Columbus. The water and sewer surcharges are currently 15% and 23% of the commodity billing, respectively. The current rates were established in 2019. It is important to note that revenues generated from the surcharges are not 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 City legislated the implementation of storm water fees in 1993 to cover the costs related to its storm water management program. One- and two-family dwellings are charged the same flat fee. Commercial and other properties rates are based on a pro-rata basis of total property area and land use. The annual stormwater fee was increased to its current amount) in 2011, which is $45 for a residential property.

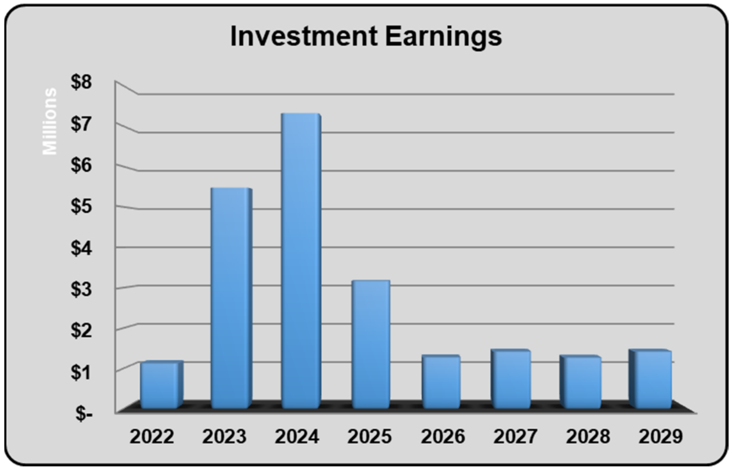
The revenue generated from each fee type is deposited into a separate fund and is restricted for the maintenance of the respective system as well as for capital improvements. Though the City saw increases in 2024 in water and sewer surcharge receipts, the projected receipts for each source were based on previous experience. Currently, the current fee structures are enough to fund annual maintenance, debt service from previous capital projects, and a portion of future capital projects. The fund balance and fees will continue to be monitored annually to determine if adjustments are needed in the future.

Solid Waste Fees

The solid waste service is funded by charging residents an annual fee that covers the collection of solid waste, recycling, yard waste, and bulk items. The City collects additional revenues by continuing to offer a premium service option, where residents can elect garage-side pick-up of solid waste and recycling. A senior discount is also offered to qualifying property owners that apply.

Fees for the service are attributable to the property and are the responsibility of the property owner on a semi-annual basis. Delinquent balances are forwarded to Franklin County for collection as a special assessment on the parcel. The City entered into a new five-year service contract in early 2023 which resulted in a fee increase. For 2025, a typical household would have been billed $300.50 per year, or $150.25 per six-month billing cycle, and qualifying senior households would have been billed $272.00 per year, or $136.00 per billing cycle. However, City Council is excited to provide UA homeowners with a one-time holiday from solid waste fees. Even after increasing spending on roads, sewers, parks, and the community center, the City of UA has exceeded its targeted cash reserves. Therefore, the City will not be charging residential solid waste fees for the first half of 2025. This will save each household approximately $150 ($136 for those with a senior discount) at a total cost of $2 million to the City. The full amount of the fees is expected to be billed in 2026.

Investment Earnings



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

Investment earnings have fluctuated over the past couple of years due to a volatile investment market and a low interest rate environment. However, in 2024, interest rates have increased and the City's cash balances have grown which has resulted in interest earnings of over $7 million dollars. Due to spending down of existing capital-related cash balances, and unknown interest rates, projections for 2025 have been conservatively decreased to $3.2 million.

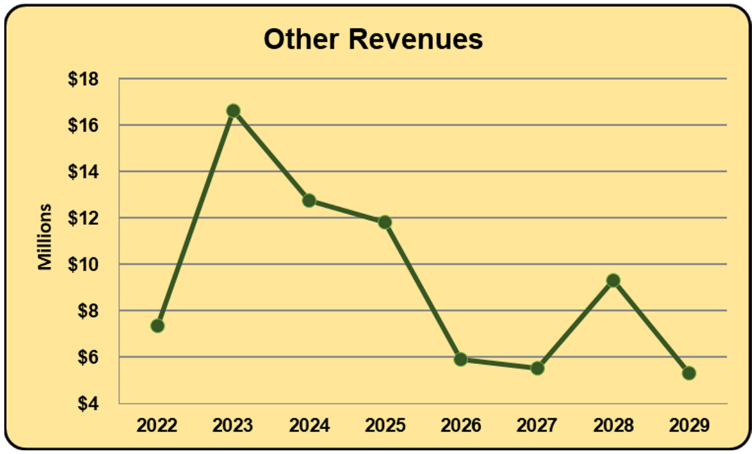
The City continues to monitor the investment market and implement investment strategies that will help ensure a steady stream of investment earnings will continue long-term. As economic factors continue to influence the public investment market, such as changing Federal Reserve interest rates, the City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

Swimming Pool Fees

The City's three swimming pools are funded by annual membership or daily usage fees. The fees are reviewed annually to determine that market rates are being charged and operating costs are being covered.

In the 2025 budget, the revenue estimates reflect an anticipated change to fees. The adjustments to these fees can be authorized by the City Manager.

Other Revenue Items



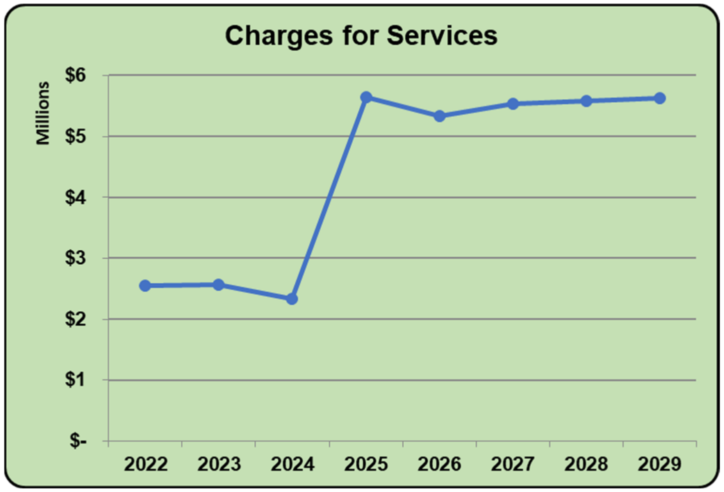
The major sources of other revenues include charges for programs and services, license fees, and fines and forfeitures. In order to increase the rates (for most of these items), action must be taken by City Council. Charges for services are dependent on the events that are held.

The Other Revenues line item includes many different sources of revenues, such as: grants/loans, licenses and permits, fines and forfeitures, hotel tax, cell tower rentals, reimbursements, etc. The majority of the components that make up this line item have remained relatively consistent for several years. The large increases and/or decreases are the result of infrequent streams of revenue such as large grant dollars, spikes in development, or unforeseen reimbursements.

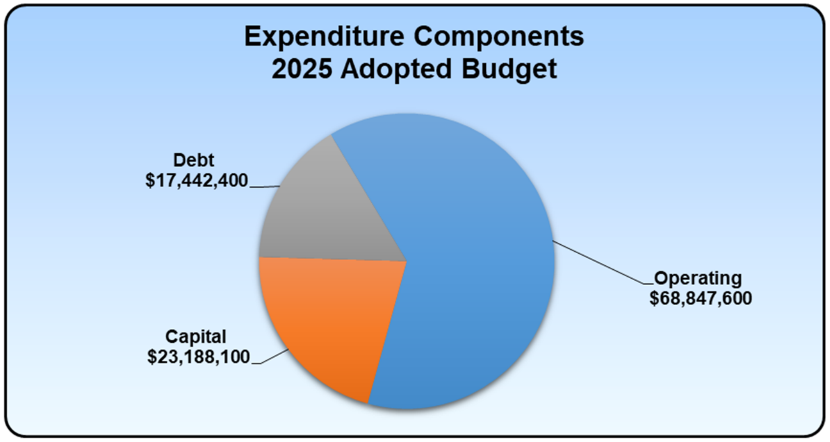
REVENUE SUMMARY

Since infrequent streams of revenue such as grants are not guaranteed sources, they have not been included unless confirmed. In 2025, the City expects to receive grant reimbursements related to various CIP projects and donations related to the Bob Crane Community Center. Other components of the Other Revenues category such as cable franchise fees and law enforcement seizure revenue are forecasted to remain consistent with prior years budgets for 2025 and beyond.

The Charges for services line item consist mainly of fees charged for recreation programs and EMS billing fees. This revenue source has been somewhat volatile over the past several years and this trend continues into 2025 and beyond. The large projected increase in 2025 is primarily related to estimated collections associated with the opening of the Bob Crane Community Center. Additionally, a large increase in EMS billing revenues is expected as a result of 2024 amount being affected by a security breach at the City's third-party billing agent.



EXPENDITURE SUMMARY



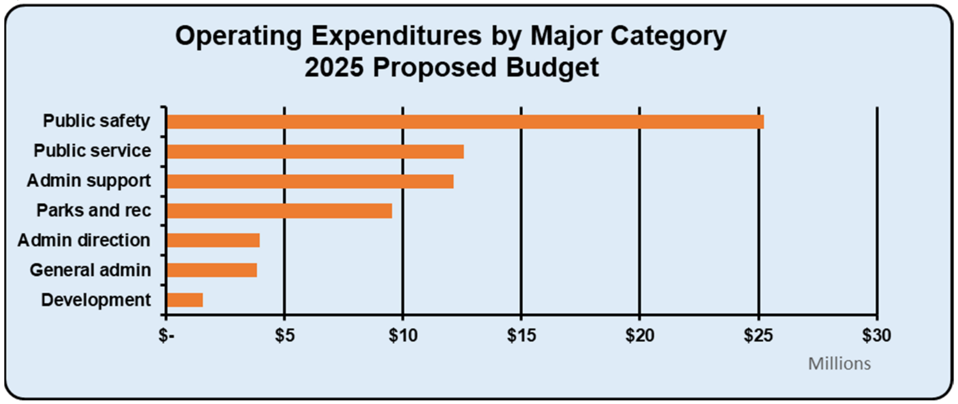
The expenditures shown in the consolidated presentation are categorized and presented into three separate components: operating expenditures, capital investments, and debt service. Actual amounts are presented for years 2022 – 2024, the adopted budgets are presented for 2025 and 2026, and projections are presented for years 2027 – 2029.

This expenditure summary will focus primarily on the operating component. To supplement this summary, the "Appendix" section includes a schedule showing the grand total of all departments' operating expenditures, by line item, and a schedule presenting these line item totals as a percentage of total operating expenditures. The capital equipment and improvement programs are summarized in the "Capital" section of this budget document. While the debt service component is summarized in the "Debt Summary" immediately following this section.

The total operating expenditures include funding for all departments and divisions, and the cost of providing daily services to the City. The $68.8 million adopted budget for 2025 represents a $9.1 million increase (15.3%) from the 2024 amended budget. In addition to personnel-related increases, the overall increase can be attributed to the anticipated opening of the Bob Crane Community Center, first year development agreement requirements, and addressing current facilities maintenance needs.

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

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



EXPENDITURE SUMMARY

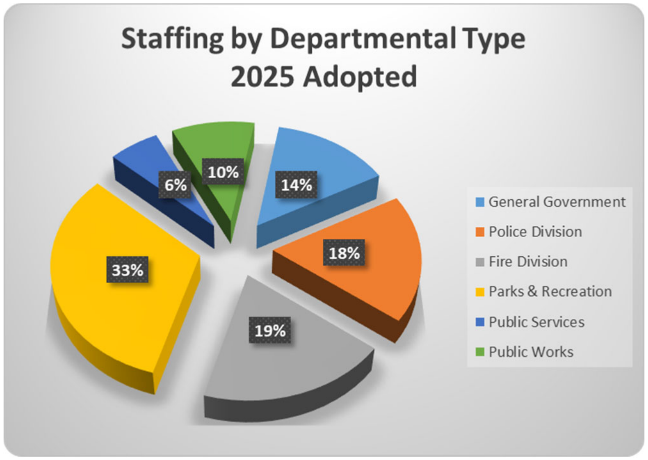
There are two main categories of the City's operating budget: personal services and other than personal services. The personal services category consists of salaries and wages, pension expenses, and fringe benefits. The other than personal services category consists of costs for supplies, non-personal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

Personal Services

Personal services regularly account for over 60% of the annual budgeted operating expenditures. The 2025 personal services budget includes a $4.3 million increase (11%), from the 2024 final amended budget. The increase can primarily be attributed to the wage increases and the new positions, as noted below.

The 2025 budget includes a total of 250 full-time positions and an additional 79.90 in full-time equivalents (FTE). This represents a net increase of 40.89 FTE's from the previously adopted budget. The following is a summary of the increase in staffing.

- (1 FTE) One new position is being added within the Fire Division – *Social Worker* in 2025. This position came out as a City Council priority during their 2024 retreat. This position is being added to expand the services offered by the CARES program. The expansion of services would allow the City to provide improved services to older adults and provide similar levels of care coordination and services to individuals otherwise in crisis.
- (40.25 FTE) The Parks and Recreation Division is adding part-time/seasonal positions equivalent to 40.25 full-times positions starting in 2025. These part-time/seasonal positions are being added to operate the Bob Crane Community Center.
- (-.36 FTE) The City Clerk's Office is transitioning from two part-time Deputy Clerk's (1.36 FTE) to one full-time Deputy Clerk (1 FTE) for operational purposes.



The 2026 budget also includes the addition of one additional position within the Parks and Recreation Department – *Aquatics Coordinator* in 2026. This position also came out as a City Council priority during their 2024 retreat. This position is being added to expand and strengthen the current Learn to Swim program through utilization of the swimming pool located within the Bob Crane Community Center.

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

There are currently three organized labor unions within the City representing the Police Division (FOP), Fire Division (IAFF), and Public Service Workers (Teamsters). Currently, union employees account for approximately 50% of the City's full-time employees. Contractual wage increases included in the 2025 budget include a 0.00% increase for the FOP (in negotiations), and a 3.00% increase for the IAFF and Teamsters. The FOP and IAFF contracts expire at the end of 2024 and 2025, respectfully. Due to this, no increases have been included in the budgets for the affected years beyond these expirations.

City Administrative Code (155.02) provides for merit increases for non-union personnel based upon the wage index for state and local government wages as determined by the Bureau of Labor Statistics. Furthermore, the Code provides a performance award component above the index for those employees whose performance is evaluated as exceeding expectations. For 2023, the pay ranges for non-union employees were increased by 2.5% (see Appendix) and the overall budget includes for wage increases of 5% to allow for some combination of base increases, merit increases for high performance employees and other adjustments. These amounts are based on rising costs associated with inflation and the need to retain high performing employees.

Employees of the City belong to one of two public retirement systems. Police officers and firefighters belong to the Ohio Police and Fire Pension Fund (OPFPF). The City contributes the required 19.5% of their annual salary to the retirement system for police officers and 24% for firefighters. The remainder of the City's employees, including part-time and seasonal employees, belong 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. Most of the City's fringe benefit costs consist of health care coverage and workers compensation. The City assumes the risk for this coverage and maintains a managed care program through a third-party administrator.

Other than Personal Services - Operating

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

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

When compared to the 2024 final amended budget, most line items were maintained at or near current expenditure levels and no standard increases were included. A few line items (utilities, maintenance and repairs, payment for services) resulted in large increases due to the opening of the Bob Crane Community Center or for planned facilities maintenance projects. A breakdown and comparison of these items can be found in the department pages and the Appendix.

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. 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.

EXPENDITURE SUMMARY

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	$500,000
2) Office and building maintenance supplies	70,000

Street Maintenance & Repair Fund

1) Public Works – Salt	$250,000
2) Public Works – Asphalt	80,000
3) Public Works – Crack sealant	40,000
4) Public Works – Sign Materials	30,000

DEBT SUMMARY

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

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

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

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

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

All the City's outstanding general obligation bonds are unvoted. The bonds vary in interest rates from 1% to 5.75% and the maturities of the bonds range from 2027 to 2049. Income tax is the main revenue source for the repayment of debt service on these unvoted issues. The City deposits 28% of all income tax receipts into the Capital Asset Management Fund to pay for capital improvements and debt payments of financed capital improvements. Additionally, the City utilizes other revenues and fees for the repayment of debt associated with specific projects. These revenues include TIF revenues and fees from the EMS Billing, Water Surcharge, Sanitary Sewer Surcharge, and Stormwater Management Funds.

In addition to unvoted general obligation bonds, the City has issued four special obligation non-tax revenue bond issuances and one special obligation income tax revenue bond issuance. They are as follows:

- In 2019, $20.34 million in special obligation non-tax revenue bonds were issued to fund the public infrastructure costs associated with the Lane II development project. Though non-tax revenues were the pledged security for the bonds, the bonds will be repaid with TIF and special assessment revenues (if necessary) generated from the development.

- In 2021, $25.465 million in special obligation non-tax revenue bonds were issued to fund the public infrastructure costs related to the Gateway development project. Though non-tax revenues were the pledged security for the bonds, the bonds will be repaid with TIF, special assessment (if necessary), and income tax revenues generated from the development.
- In 2022, $17.925 million in special obligation non-tax revenue bonds were issued to fund the public infrastructure costs, primarily the structured parking facility, at the Kingsdale Center development project. Though non-tax revenues were the pledged security for the bonds, the bonds will be repaid with TIF and special assessment revenues (if necessary) generated from the development.
- In 2023, $50.5 million in special obligation income tax revenue bonds were issued to fund the cost associated with building the Bob Crane Community Center. Though income tax revenues were the pledged security for the bonds, the bonds will be repaid through several sources, including: TIF revenues (new and old), hotel tax, and lease and income tax revenues generated from the development.
- In 2023, $11.67 million in special obligation non-tax revenue bonds were issued to the to fund the tenant space at the Bob Crane Community Center. Though non-tax revenues were the pledged security for the bonds, the bonds will be repaid with lease revenues and payments in lieu of taxes generated from the tenant(s).

The City also has the following outstanding loans:

- One outstanding loan with the Ohio Public Works Commission (OPWC) that was obtained to finance a portion of the reconstruction of Tremont Road and is repaid with income tax.
- A loan with the Franklin County Infrastructure Bank Loan related to the installation of the community fiber optic network throughout the City. The loan is repaid through revenues from the City, the Upper Arlington School District, and the Upper Arlington Library.

The fund summaries include various proposed future debt issuances related to the CIP to show the potential effect on fund balances. Since these are only proposed amounts at this time, these amounts have not been included in the following debt tables.

DEBT SUMMARY

Table 1 –Outstanding Debt at December 31, 2024 *(current issuances only)*

Issue	Bond Ratings Moody's	S+P Global	Year of Maturity	Principal Outstanding 12/31/2024
General Obligation Bonds:				
2017 Various Purpose Bonds	Aaa	AAA	2027	$ 2,285,000
2019 Various Purpose Bonds	Aaa	AAA	2027	1,945,000
2015 Refunding Bonds	Aaa	AAA	2028	2,627,000
2014 Refunding Bonds	Aaa	AAA	2030	3,495,000
2015 Various Purpose Bonds	Aaa	AAA	2034	11,168,000
2018 Various Purpose Bonds	Aaa	AAA	2038	9,490,000
2016 Various Purpose Bonds	Aaa	AAA	2036	9,785,000
2020 Refunding Bonds	Aaa	AAA	2042	3,045,000
2022 Various Purpose Bonds			2042	19,270,000
2020 Various Purpose Bonds	Aaa	AAA	2049	17,530,000
Total General Obligation Bonds				**80,640,000**
Ohio Public Works Commission (OPWC) Loan:				
Tremont Road			2041	1,725,639
Total OPWC Loan				**1,725,639**
Franklin County Infrastructure Bank (FCIB) Loan:				
2016 Fiber Optic Network Loan			2025	118,782
Total FCIB Loan				**118,782**
Special Obligation Nontax Revenue Bonds				
2019 Lane Avenue Mixed Use (Lane II)	Aa1	AAA	2052	19,755,000
2021 Arlington Gateway Mixed Use	Aa1	AAA	2053	25,460,000
2022 Kingsdale Garage Mixed Use	Aa1	AAA	2053	17,925,000
2023 Community Center				48,465,000
2023 Community Center - Office Portion				11,670,000
Total Special Obligation Nontax Revenue Bonds				**123,275,000**
Total Bonds and Loans Outstanding				**$ 205,759,421**

DEBT SUMMARY

Table 2 – Future Debt Service *(current issuances only)*

Year	*General Obligation Bonds* Principal	*General Obligation Bonds* Interest	*Special Obligation Nontax Revenue Bonds* Principal	*Special Obligation Nontax Revenue Bonds* Interest	*OPWC Loans* Principal	*OPWC Loans* Interest	*FCIB Loans* FCIB Loans	*FCIB Loans* Interest	*Total* Principal	*Total* Interest	*Total* Total
2025	$ 5,595,000	$ 2,920,170	$ 1,525,000	$ 5,230,518	$ 104,584	$ -	$ 116,788	$ 3,510	$ 7,341,372	$ 8,154,198	$ 15,495,570
2026	5,800,000	2,733,471	2,210,000	5,173,143	104,584	-	-	-	8,114,584	7,906,614	16,021,198
2027	5,970,000	2,551,736	2,350,000	5,094,893	104,584	-	-	-	8,424,584	7,646,628	16,071,212
2028	6,145,000	2,361,400	2,425,000	5,004,133	104,584	-	-	-	8,674,584	7,365,533	16,040,117
2029	5,590,000	2,162,105	2,530,000	4,920,608	104,584	-	-	-	8,224,584	7,082,713	15,307,297
								Subtotal 2025-2029	**$ 40,779,708**	**$ 38,155,685**	**$ 78,935,393**
2030-2034	24,325,000	8,036,713	14,610,000	23,006,645	522,920	-	-	-	39,457,920	31,043,358	70,501,278
2035-2039	15,655,000	3,997,598	19,795,000	19,559,465	522,920	-	-	-	35,972,920	23,557,063	59,529,983
2040-2044	8,115,000	1,233,675	22,750,000	15,256,463	156,876	-	-	-	31,021,876	16,490,138	47,512,014
2045-2049	3,445,000	241,050	26,390,000	10,071,113	-	-	-	-	29,835,000	10,312,163	40,147,163
2050-2054	-	-	26,100,000	3,971,300	-	-	-	-	26,100,000	3,971,300	30,071,300
2055	-	-	2,590,000	129,500	-	-	-	-	2,590,000	129,500	2,719,500
Total	**$ 80,640,000**	**$ 26,237,917**	**$ 123,275,000**	**$ 97,417,778**	**$ 1,725,636**	**$ -**	**$ 116,788**	**$ 3,510**	**$205,757,424**	**$ 123,659,205**	**$ 329,416,629**

City of
Upper Arlington®

Funds

City *of*
Upper Arlington®

COMPREHENSIVE LISTING OF FUNDS

GENERAL FUND DEPARTMENTS
- City Attorney
- City Clerk
- City Council
- City Manager
- Community Development
- Facility Maintainence
- Finance
- Fire
- General Administration
- Information Technology
- Police
- Parks & Recreation
- Public Service Administration
- Public Works
- Board of Health

SPECIAL REVENUE
- Capital Asset Management
- Civil Service
- Clerk of Court
- Economic Development
- Emergency Medical Services Billing
- Enforcement Education
- Law Enforcement
- Lifelong Learning and Leisure
- Mayor's Court Computer
- One Ohio Opiod
- Mayor's Court Special Project
- Neighborhood Lighting
- Police and Fire Pensions
- Self Insurance
- Street Maintenance and Repair
- Tax Incentive Review
- Tree Planting
- UA Visitor's Bureau
- Local Fiscal Recovery

CAPITAL
- Arlington Crossing TIF
- Arlington Centre TIF
- Bonded Improvement
- Capital Equipment
- Community Fiber Optic
- Estate Tax
- Horizon TIF
- Infrastructure improvement
- Lane II TIF
- Gateway TIF
- Kingsdale Core TIF
- Kingsdale West TIF
- Lane Avenue TIF
- Lane Avenue Mixed use TIF
- Technology
- Tremont Road TIF
- Riverside South TIF
- Riverside North TIF
- West Lane – Northwest TIF
- Kingsdale Center TIF

DEBT SERVICE
- General Bond Retirement

INTERNAL SERVICE
- Employee Benefit
- BWC Administration

ENTERPRISE
- Solid Waste
- Water Surcharge
- Sanitary Sewer
- Stormwater Management
- Swimming Pool

COMPREHENSIVE LISTING OF FUNDS (BY OPERATION)

OPERATIONS

GENERAL
- General Fund
- Emergency Medical Servicing Billing
- Civil Service
- Self Insurance
- Economic Development
- Police and Fire Pensions

RESTRICTED
- Street Maintenance and Repair
- Lifelong Learning and Leisure
- Tree Planting
- Neighborhood Lighting
- UA Visitor's Bureau
- Tax Incentive
- Enforcement Education
- Clerk of Court
- Mayor's Court Computer
- Mayor's Court Special Project
- Law Enforcement
- Local Fiscal Recovery
- One Ohio Opiod

BUSINESS
- Solid Waste
- Water Surcharge
- Sanitary Sewer
- Stormwater Management
- Swimming Pool

CAPITAL

CAPITAL EQUIPMENT
- Capital Equipment
- Technology

CAPITAL IMPROVEMENT
- Estate Tax
- Infrastructure Improvement
- Bonded Improvement
- Community Fiber Optic

DEBT AND CAPITAL ASSET MANAGMENT
- General Bond Retirement
- Capital Asset Management

TAX INCREMENT FINANCING (TIF)
- Arlington Centre TIF
- Arlington Crossing TIF
- Horizon TIF
- Kingsdale Core TIF
- Kingsdale West TIF
- Lane Avenue TIF
- Lane Avenue Mixed Use TIF
- Riverside North TIF
- Riverside South TIF
- Tremont Road TIF
- West Lane – Northwest TIF
- Lane II TIF
- Gateway TIF
- Kingsdale Center TIF

CONSOLIDATED PRESENTATION

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Income tax	$ 41,137,082	$ 44,828,881	$ 48,272,037	$ 48,049,100	$ 49,366,900	$ 50,721,000	$ 52,115,000	$ 53,548,000
Property taxes, rollbacks & assessments	13,300,643	13,880,827	17,455,280	16,422,800	16,575,500	17,324,700	17,404,500	17,620,700
Payments in lieu of taxes	3,399,684	4,269,617	4,191,582	9,556,100	9,415,500	9,509,700	9,584,700	9,680,700
Local government fund	1,351,582	1,360,139	1,317,694	1,397,200	1,397,200	1,397,200	1,397,200	1,397,200
Gasoline tax & motor vehicle licenses fees	2,199,922	2,281,499	2,320,587	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Water, sanitary sewer & stormwater fees	2,830,493	2,934,012	3,125,009	2,941,000	2,963,000	2,985,000	3,008,000	3,031,000
Solid waste service fees	2,969,112	3,895,405	3,916,407	1,900,000	3,900,000	3,900,000	3,900,000	3,900,000
Swimming pool fees	899,990	975,731	996,344	1,013,800	1,038,800	1,049,200	1,059,700	1,070,300
Investment earnings	1,125,740	5,477,297	7,320,313	3,166,000	1,273,000	1,417,000	1,267,000	1,417,000
Charges for services	2,557,105	2,568,875	2,332,946	5,647,000	5,328,000	5,534,000	5,582,000	5,631,000
Other revenues	7,367,344	16,654,817	12,775,012	11,823,700	5,919,100	5,523,500	9,308,400	5,318,100
Total revenues	**79,138,697**	**99,127,100**	**104,023,211**	**104,166,700**	**99,427,000**	**101,611,300**	**106,876,500**	**104,864,000**
Growth in revenue	*11.04%*	*25.26%*	*4.94%*	*0.16%*	*-4.55%*	*2.20%*	*5.18%*	*-1.88%*
Operating expenditures:								
Public Safety	19,384,914	20,935,129	22,485,436	25,217,300	26,201,500	26,791,000	27,393,700	28,010,000
Parks and Recreation	5,396,471	5,909,316	6,466,848	9,538,900	10,009,000	10,233,900	10,463,800	10,698,900
Community Development	1,297,420	1,685,020	1,392,081	1,563,300	1,661,900	1,699,300	1,737,500	1,776,600
Public Services	9,137,658	10,138,561	10,557,126	12,563,800	12,742,800	12,933,400	13,080,600	13,278,000
Administrative Direction	2,418,596	2,738,271	2,992,070	3,966,600	4,812,600	4,869,800	4,979,400	5,091,500
Administrative Support	8,825,567	7,306,886	7,088,342	12,147,100	11,864,800	12,084,300	12,318,900	12,561,600
General Administration	2,873,605	3,028,473	3,131,346	3,850,600	4,081,300	4,172,000	4,264,700	4,359,500
Total operating expenditures	49,334,231	51,741,656	54,113,249	68,847,600	71,373,900	72,783,700	74,238,600	75,776,100
Growth in operating expenditures	*12.14%*	*4.88%*	*4.58%*	*27.23%*	*3.67%*	*1.98%*	*2.00%*	*2.07%*
Capital outlay:								
Capital equipment	2,928,552	2,185,182	3,774,122	3,371,300	-	-	-	-
Capital improvements - CIP	16,367,349	15,159,247	25,492,674	19,316,800	15,413,600	24,269,400	29,873,400	23,077,400
Capital improvements - Community Center/Office	4,645,189	71,987,820	11,365,628	500,000	-	-	-	-
Capital improvements - TIF	17,298,155	45,624	40,741	-	-	-	-	-
Total capital outlay	41,239,245	89,377,873	40,673,165	23,188,100	15,413,600	24,269,400	29,873,400	23,077,400
Debt service:								
Principal and interest payments - current debt	9,383,997	14,084,589	16,435,633	15,496,100	16,021,500	16,071,600	16,042,600	15,307,600
Principal and interest payments - proposed debt	-	-	-	1,646,300	1,646,300	5,057,700	5,057,700	6,809,800
Debt Issuance costs	836,548	1,353,206	-	-	-	400,000	-	300,000
Total debt service	10,220,545	15,437,795	16,435,633	17,142,400	17,667,800	21,529,300	21,100,300	22,417,400
Total expenditures	**100,794,021**	**156,557,324**	**111,222,047**	**109,178,100**	**104,455,300**	**118,582,400**	**125,212,300**	**121,270,900**
Other financing sources:								
Proceeds of bonds, notes and leases	38,986,412	66,503,400	-	-	-	41,167,700	-	20,938,700
Total other financing sources	38,986,412	66,503,400	-	-	-	41,167,700	-	20,938,700
Excess (def) of revenues & other financing sources over expenditures	17,331,088	9,073,176	(7,198,836)	(5,011,400)	(5,028,300)	24,196,600	(18,335,800)	4,531,800
Beginning consolidated balances	86,685,279	105,123,901	116,782,655	111,085,001	107,712,601	104,403,301	130,357,901	113,820,101
Lapsed encumbrances	1,107,534	2,585,578	1,501,182	-	-	-	-	-
Anticipated lapses of appropriations	-	-	-	1,639,000	1,719,000	1,758,000	1,798,000	1,838,000
Ending consolidated balances	**$ 105,123,901**	**$ 116,782,655**	**$ 111,085,001**	**$ 107,712,601**	**$ 104,403,301**	**$ 130,357,901**	**$ 113,820,101**	**$ 120,189,901**
Breakdown of Fund Balance:								
Operating:								
General *(including General Fund reserve)*	$ 38,104,845	$ 42,052,243	$ 49,797,826	$ 49,039,926	$ 49,785,626	$ 51,212,026	$ 52,557,226	$ 49,284,526
Restricted	2,971,251	4,304,608	6,046,878	5,535,278	5,019,378	4,430,778	3,819,278	3,134,378
Business	7,895,708	9,138,246	9,529,924	8,422,924	7,734,624	6,953,824	6,100,224	5,220,324
Total operating funds balance	48,971,804	55,495,097	65,374,628	62,998,128	62,539,628	62,596,628	62,476,728	57,639,228
Capital:								
Capital equipment and improvements	30,665,918	31,585,488	15,016,683	10,549,485	4,303,485	29,773,385	12,419,585	23,646,985
Debt service and capital asset management	20,645,281	22,973,404	24,726,068	26,771,166	29,168,966	28,538,466	28,312,466	27,057,266
Tax increment financing	4,840,898	6,728,666	5,967,622	7,393,822	8,391,222	9,449,422	10,611,322	11,846,422
Total capital funds balance	56,152,097	61,287,558	45,710,373	44,714,473	41,863,673	67,761,273	51,343,373	62,550,673
Ending consolidated balances	**$ 105,123,901**	**$ 116,782,655**	**$ 111,085,001**	**$ 107,712,601**	**$ 104,403,301**	**$ 130,357,901**	**$ 113,820,101**	**$ 120,189,901**

CONSOLIDATED PRESENTATION (by Operation) - 2025

	Operations				Capital					
	General	Restricted	Business	Total Operations	Capital Equipment	Capital Improvements	Debt and Capital Asset Mangement	Tax Increment Financing (TIF)	Total Capital	Combined Total
Revenues:										
Income tax	$ 34,595,400	$ -	$ -	$ 34,595,400	$ -	$ -	$ 13,453,700	$ -	$ 13,453,700	$ 48,049,100
Property taxes, rollbacks & assessments	14,886,600	-	-	14,886,600	1,485,900	-	-	50,300	1,536,200	16,422,800
Payments in lieu of taxes	-	-	-	-	-	-	-	9,556,100	9,556,100	9,556,100
Local government fund	1,397,200	-	-	1,397,200	-	-	-	-	-	1,397,200
Gas, BMV fees	-	2,250,000	-	2,250,000	-	-	-	-	-	2,250,000
Water, sewer & stormwater fees	-	-	2,941,000	2,941,000	-	-	-	-	-	2,941,000
Solid waste service fees	-	-	1,900,000	1,900,000	-	-	-	-	-	1,900,000
Swimming pool fees	-	-	1,013,800	1,013,800	-	-	-	-	-	1,013,800
Investment earnings	2,512,000	64,000	115,000	2,691,000	-	475,000	-	-	475,000	3,166,000
Charge for services	5,584,000	63,000	-	5,647,000	-	-	-	-	-	5,647,000
Other revenue	4,366,200	438,500	1,500	4,806,200	122,000	6,895,500	-	-	7,017,500	11,823,700
Total revenues	**63,341,400**	**2,815,500**	**5,971,300**	**72,128,200**	**1,607,900**	**7,370,500**	**13,453,700**	**9,606,400**	**32,038,500**	**104,166,700**
Expenditures:										
Operating										
Public Safety	24,946,700	270,600	-	25,217,300	-	-	-	-	-	25,217,300
Parks and Recreation	8,383,300	15,000	1,140,600	9,538,900	-	-	-	-	-	9,538,900
Community Development	1,563,300	-	-	1,563,300	-	-	-	-	-	1,563,300
Public Service	3,098,200	2,861,800	6,528,800	12,488,800	-	75,000	-	-	75,000	12,563,800
Administrative Direction	3,966,600	-	-	3,966,600	-	-	-	-	-	3,966,600
Administrative Support	9,409,400	57,200	-	9,466,600	133,500	-	3,200	2,543,800	2,680,500	12,147,100
General Administration	3,850,600	-	-	3,850,600	-	-	-	-	-	3,850,600
Capital outlay										
Capital equipment	-	30,000	493,000	523,000	2,848,300	-	-	-	2,848,300	3,371,300
Capital improvements - CIP	-	-	1,010,800	1,010,800	-	18,306,000	-	-	18,306,000	19,316,800
Capital improvements - Community Center	-	-	-	-	-	500,000	-	-	500,000	500,000
Debt service										
Debt payments	-	-	-	-	-	-	17,142,400	-	17,142,400	17,142,400
Total expenditures	**55,218,100**	**3,234,600**	**9,173,200**	**67,625,900**	**2,981,800**	**18,881,000**	**17,145,600**	**2,543,800**	**41,552,200**	**109,178,100**
Net revenue over/(under) expenditures	8,123,300	(419,100)	(3,201,900)	4,502,300	(1,373,900)	(11,510,500)	(3,691,900)	7,062,600	(9,513,700)	(5,011,400)
Other financing sources/(uses) and intra-city services										
Intra-city services	47,000	-	(47,000)	-	-	-	-	-	-	-
Transfer/Advance in	12,612,500	-	2,300,000	14,912,500	600,000	14,137,500	17,142,398	-	31,879,898	46,792,398
Transfer/Advance out	(23,179,700)	(92,500)	(158,100)	(23,430,300)	-	(6,320,298)	(11,405,400)	(5,636,400)	(23,362,098)	(46,792,398)
Total other financing sources(uses) and intra-city services	**(10,520,200)**	**(92,500)**	**2,094,900**	**(8,517,800)**	**600,000**	**7,817,202**	**5,736,998**	**(5,636,400)**	**8,517,800**	**-**
Net change in fund balance	(2,396,900)	(511,600)	(1,107,000)	(4,015,500)	(773,900)	(3,693,298)	2,045,098	1,426,200	(995,900)	(5,011,400)
Beginning balance	49,797,826	6,046,878	9,529,924	65,374,628	1,615,454	13,401,229	24,726,068	5,967,622	45,710,373	111,085,001
Anticipated appropriation lapses (3%)	1,639,000	-	-	1,639,000	-	-	-	-	-	1,639,000
Ending balance	**$ 49,039,926**	**$ 5,535,278**	**$ 8,422,924**	**$ 62,998,128**	**$ 841,554**	**$ 9,707,931**	**$ 26,771,166**	**$ 7,393,822**	**$ 44,714,473**	**$ - $ 107,712,601**

FUND SUMMARIES – Operations – General

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

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

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

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

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

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

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

2025 SUMMARY PRESENTATION

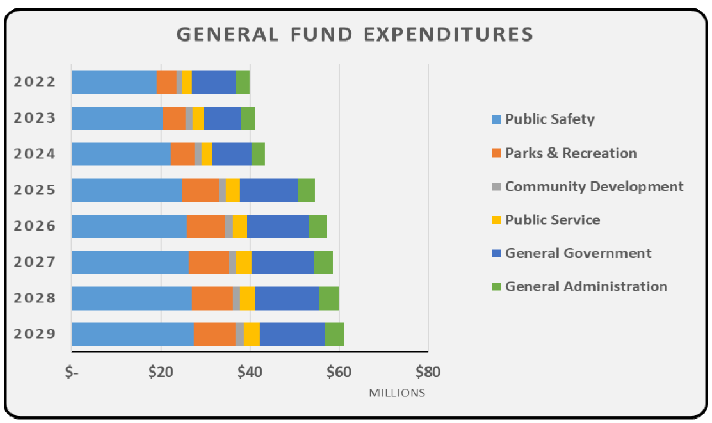
	General Fund	EMS Billing Fund	Civil Service Fund	Self Insurance Fund	Economic Development Fund	Police and Fire Pension Funds	Total General Operations
Revenues:							
Income tax	$ 34,595,400	$ -	$ -	$ -	$ -	$ -	$ 34,595,400
Property taxes, rollbacks & assessments	11,583,600	-	-	-	-	3,303,000	14,886,600
Local government fund	1,397,200	-	-	-	-	-	1,397,200
Investment earnings	2,500,000	-	-	12,000	-	-	2,512,000
Charge for services	4,484,000	1,100,000	-	-	-	-	5,584,000
Other revenue	4,356,200	-	-	10,000	-	-	4,366,200
Total revenues	58,916,400	1,100,000	-	22,000	-	3,303,000	63,341,400
Expenditures:							
Operating							
Public Safety	24,782,700	164,000	-	-	-	-	24,946,700
Parks and Recreation	8,383,300	-	-	-	-	-	8,383,300
Community Development	1,563,300	-	-	-	-	-	1,563,300
Public Service	3,098,200	-	-	-	-	-	3,098,200
Administrative Direction	3,614,800	-	-	-	351,800	-	3,966,600
Administrative Support	9,379,400	-	30,000	-	-	-	9,409,400
General administration	3,800,600	-	-	50,000	-	-	3,850,600
Total expenditures	54,622,300	164,000	30,000	50,000	351,800	-	55,218,100
Net revenue over/(under) expenditures	4,294,100	936,000	(30,000)	(28,000)	(351,800)	3,303,000	8,123,300
Other financing sources/(uses) and intra-city services							
Intra-city services	47,000	-	-	-	-	-	47,000
Transfers/Advances in**	10,052,500	60,000	-	-	2,500,000	-	12,612,500
Transfers/Advances out	(18,943,400)	(836,300)	-	-	-	(3,400,000)	(23,179,700)
Total other financing sources(uses) and intra-city services	(8,843,900)	(776,300)	-	-	2,500,000	(3,400,000)	(10,520,200)
Net change in fund balance	(4,549,800)	159,700	(30,000)	(28,000)	2,148,200	(97,000)	(2,396,900)
Beginning balance	41,959,083	192,530	60,960	1,084,300	2,078,781	4,422,172	49,797,826
Anticipated appropriation lapses	1,639,000	-	-	-	-	-	1,639,000
Ending balance	$ 39,048,283	$ 352,230	$ 30,960	$ 1,056,300	$ 4,226,981	$ 4,325,172	$ 49,039,926

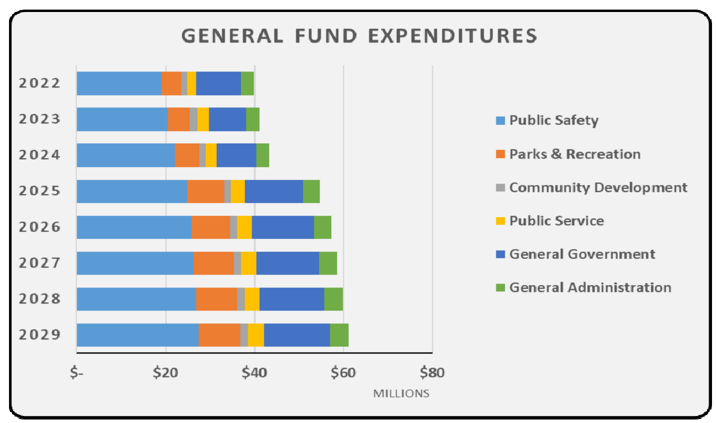
FUND SUMMARIES - Operations - General

GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Property tax	$ 9,135,636	$ 9,122,559	$ 11,377,344	$ 11,583,600	$ 11,699,000	$ 12,284,000	$ 12,407,000	$ 12,531,000
Income tax	29,631,959	32,277,263	34,757,233	34,595,400	35,544,200	36,519,100	37,523,000	38,555,000
Local government fund	1,351,582	1,360,139	1,317,694	1,397,200	1,397,200	1,397,200	1,397,200	1,397,200
Investment earnings	995,469	2,954,806	4,111,723	2,500,000	1,000,000	1,010,000	1,020,000	1,030,000
Other revenues	5,740,160	5,755,710	5,622,311	8,840,200	9,031,600	9,290,500	9,374,600	9,477,200
Total revenues	46,854,806	51,470,477	57,186,305	58,916,400	58,672,000	60,500,800	61,721,800	62,990,400
Other sources:								
Intra-city services reimbursement:								
Tax Incentive Review Fund	5,000	5,000	1,270	-	-	-	-	-
Sanitary Sewer Fund	24,943	12,888	19,036	20,000	20,000	20,000	20,000	20,000
Water Surcharge Fund	10,572	9,109	9,486	12,000	12,000	12,000	12,000	12,000
Stormwater Management Fund	23,847	10,884	11,762	15,000	15,000	15,000	15,000	15,000
Transfers in from other funds:								
Police and Fire Pension Funds	2,629,871	2,687,290	2,865,667	3,400,000	3,500,000	3,622,500	3,749,300	3,880,500
Life Long Learning and Leisure Fund	48,531	-	-	-	-	-	-	-
Repayment of previously advanced funds:								
EMS Billing Fund	-	-	-	400,000	100,000	100,000	100,000	500,000
Infrastructure Improvement Fund	-	-	2,444,650	6,100,000	-	-	-	-
Community Fiber Optic Fund	100,000	100,000	100,000	100,000	200,000	200,000	200,000	200,000
Horizon TIF Fund	350,000	-	-	-	-	-	-	-
Kingsdale Core TIF Fund	209,000	-	-	-	-	-	-	-
Lane Avenue TIF Fund	50,000	-	-	-	-	-	-	-
Lane Avenue Mixed Use TIF Fund	100,000	100,000	-	-	-	-	-	-
Tremont Road TIF Fund	50,100	37,000	37,500	37,500	29,100	-	-	-
West Lane - Northwest TIF Fund	64,000	12,000	12,000	15,000	15,000	15,000	15,000	15,000
Total other sources	3,665,864	2,974,171	5,501,371	10,099,500	3,891,100	3,984,500	4,111,300	4,642,500
Total revenues and other sources	**50,520,670**	**54,444,648**	**62,687,676**	**69,015,900**	**62,563,100**	**64,485,300**	**65,833,100**	**67,632,900**

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Other revenues breakdown:								
Licenses and permits	$ 2,035,777	$ 2,104,754	$ 1,848,191	$ 1,650,000	$ 1,650,000	$ 1,667,000	$ 1,667,000	$ 1,684,000
Charges for services	1,820,538	1,837,949	2,098,754	4,484,000	4,640,000	4,846,000	4,894,000	4,943,000
Fines and forfeitures	171,070	186,399	175,754	175,000	175,000	175,000	175,000	175,000
Cable TV franchise fees	455,446	440,618	390,074	510,000	515,000	520,000	525,000	530,000
Hotel tax	325,084	370,446	398,998	354,000	358,000	362,000	366,000	370,000
Miscellaneous	371,588	371,365	423,500	1,309,200	1,331,600	1,354,500	1,377,600	1,401,200
Reimbursements	560,657	444,179	287,040	358,000	362,000	366,000	370,000	374,000
	$ 5,740,160	$ 5,755,710	$ 5,622,311	$ 8,840,200	$ 9,031,600	$ 9,290,500	$ 9,374,600	$ 9,477,200





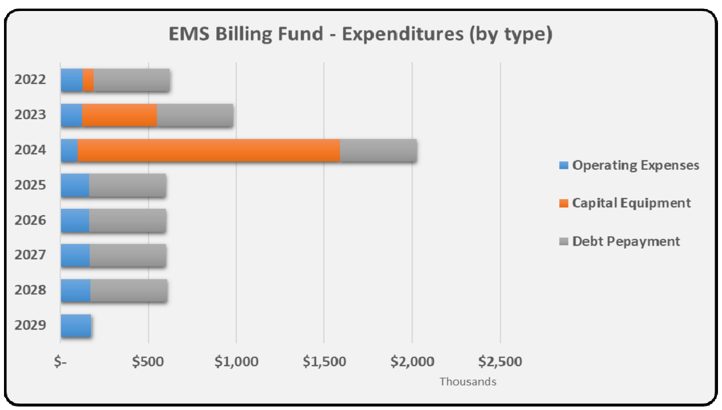
GENERAL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Expenditures:								
Police Division	$ 9,263,115	$ 10,511,660	$ 11,069,831	$ 12,262,800	$ 12,715,600	$ 13,001,700	$ 13,294,200	$ 13,593,300
Fire Division	9,774,876	10,067,351	11,083,881	12,519,900	13,041,000	13,334,400	13,634,400	13,941,200
Parks and Recreation	4,494,142	4,874,304	5,490,374	8,383,300	8,736,400	8,933,000	9,134,000	9,339,500
Community Development	1,297,420	1,685,020	1,392,081	1,563,300	1,661,900	1,699,300	1,737,500	1,776,600
Public Service Administration	1,062,847	1,264,521	1,289,529	1,397,800	1,480,400	1,513,700	1,547,800	1,582,600
Public Works Division	1,146,910	1,267,433	1,284,815	1,700,400	1,796,600	1,837,000	1,878,300	1,920,600
City Manager	1,406,198	1,552,495	1,778,025	2,087,400	2,842,700	2,906,700	2,972,100	3,039,000
City Attorney	647,259	695,201	771,185	983,700	1,066,900	1,090,900	1,115,400	1,140,500
City Clerk	219,682	236,856	242,310	334,800	343,100	350,800	358,700	366,800
City Council	119,633	130,785	169,180	208,900	208,100	212,800	217,600	222,500
Finance *(including Clerk of Court)*	1,182,434	1,390,497	1,320,621	1,638,800	1,742,500	1,781,700	1,821,800	1,862,800
Information Technology	1,459,131	1,646,070	1,830,360	2,522,200	2,547,400	2,604,700	2,663,300	2,723,200
Facilities Maintenance	4,606,145	2,494,286	2,217,095	4,818,400	4,681,100	4,786,400	4,894,100	5,004,200
Board of Health	348,153	366,018	386,579	400,000	415,000	424,300	433,800	443,600
General Administration	2,818,796	3,000,324	3,088,049	3,800,600	4,031,300	4,122,000	4,214,700	4,309,500
Total operating expenditures	39,846,741	41,182,821	43,413,915	54,622,300	57,310,000	58,599,400	59,917,700	61,265,900
Net revenue over (under) operating expenditures	*10,673,929*	*13,261,827*	*19,273,761*	*14,393,600*	*5,253,100*	*5,885,900*	*5,915,400*	*6,367,000*
Other uses:								
Transfers out to other funds:								
EMS Billing Fund	29,103	20,602	59,031	60,000	60,000	60,000	60,000	60,000
Civil Service Fund	20,000	-	-	-	-	-	-	-
Economic Development Fund	500,000	250,000	250,000	2,500,000	500,000	500,000	500,000	500,000
Solid Waste Fund	-	-	-	2,000,000	-	-	-	-
Capital Equipment Fund	240,000	240,000	240,000	500,000	500,000	500,000	500,000	500,000
Technology Fund	75,000	75,000	75,000	100,000	100,000	100,000	100,000	100,000
Infrastructure Improvement Fund	7,250,000	5,932,500	1,250,000	11,819,100	3,000,000	3,000,000	3,000,000	8,000,000
Community Fiber Optic Fund	68,400	68,400	68,400	68,400	68,400	68,400	68,400	68,400
Swimming Pools Fund	-	-	-	300,000	200,000	200,000	200,000	200,000
General Bond Retirement Fund (current)	-	-	740,735	1,595,900	1,710,800	1,725,200	1,752,200	1,772,700
Advances out to other funds:								
EMS Billing Fund	-	200,000	1,700,000	-	-	-	-	-
Infrastructure Improvement Fund	-	3,000,000	8,100,000	-	-	-	-	-
Kingsdale Center TIF Fund	-	-	134,100	-	-	-	-	-
Total other sources	8,182,503	9,786,502	12,617,266	18,943,400	6,139,200	6,153,600	6,180,600	11,201,100
Total expenditures and other uses	**48,029,244**	**50,969,323**	**56,031,181**	**73,565,700**	**63,449,200**	**64,753,000**	**66,098,300**	**72,467,000**
Excess (def) of revenues and other sources over expenditures and other uses	2,491,426	3,475,325	6,656,495	(4,549,800)	(886,100)	(267,700)	(265,200)	(4,834,100)
Fund balances at beginning of year	28,445,687	31,089,824	34,761,336	41,959,083	39,048,283	39,881,183	41,371,483	42,904,283
Lapsed encumbrances/appropriations	152,711	196,187	541,252	-	-	-	-	-
Anticipated appropriation lapses	-	-	-	1,639,000	1,719,000	1,758,000	1,798,000	1,838,000
Fund balance at end of year	**$ 31,089,824**	**$ 34,761,336**	**$ 41,959,083**	**$ 39,048,283**	**$ 39,881,183**	**$ 41,371,483**	**$ 42,904,283**	**$ 39,908,183**
Breakdown of fund balance:								
Restricted ending fund balance**	12,934,950	13,433,130	16,987,440	16,386,690	17,193,000	17,579,820	17,975,310	18,379,770
Unrestricted ending fund balance	18,154,874	21,328,206	24,971,643	22,661,593	22,688,183	23,791,663	24,928,973	21,528,413
Fund balance to operating expenditures	*78%*	*84%*	*97%*	*71%*	*70%*	*71%*	*72%*	*65%*

*** - Amount represents the minimum contingency reserve required by Council Policy (30%).*

EMERGENCY MEDICAL SERVICES (EMS) BILLING FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
EMS fees	$ 673,328	$ 666,640	$ 170,950	$ 1,100,000	$ 625,000	$ 625,000	$ 625,000	$ 625,000
Other revenues	-	661	-	-	-	-	-	-
Total revenues	673,328	667,301	170,950	1,100,000	625,000	625,000	625,000	625,000
Other sources:								
Transfers in from other funds:								
General Fund	29,103	20,602	59,031	60,000	60,000	60,000	60,000	60,000
Advances in from other funds:								
General Fund	-	200,000	1,700,000	-	-	-	-	-
Total other sources	29,103	220,602	1,759,031	60,000	60,000	60,000	60,000	60,000
Total revenues and other sources	**702,431**	**887,903**	**1,929,981**	**1,160,000**	**685,000**	**685,000**	**685,000**	**685,000**
Expenditures:								
Fire Division								
Operating	127,564	125,330	96,009	164,000	164,000	167,700	171,500	175,400
Capital equipment	60,090	424,328	1,493,130	-	-	-	-	-
Total expenditures	187,654	549,658	1,589,139	164,000	164,000	167,700	**171,500**	**175,400**
Other uses:								
Transfers out to other funds:								
General Bond Retirement Fund	434,825	431,095	435,548	436,300	436,400	432,900	436,200	-
Repayment of previously advanced funds:								
General Fund	-	-	-	400,000	100,000	100,000	100,000	500,000
Total other sources	434,825	431,095	435,548	836,300	536,400	532,900	536,200	500,000
Total expenditures and other uses	**622,479**	**980,753**	**2,024,687**	**1,000,300**	**700,400**	**700,600**	**707,700**	**675,400**
Excess (def) of revenues and other sources over expenditures and other uses	79,952	(92,850)	(94,706)	159,700	(15,400)	(15,600)	(22,700)	9,600
Fund balance at beginning of year	293,019	376,111	283,264	192,530	352,230	336,830	321,230	298,530
Lapsed appropriations	3,140	3	3,972	-	-	-	-	-
Fund balance at end of year	**$ 376,111**	**$ 283,264**	**$ 192,530**	**$ 352,230**	**$ 336,830**	**$ 321,230**	**$ 298,530**	**$ 308,130**
Balance of amount due to the General Fund	*$ -*	*$ 200,000*	*$ 1,900,000*	*$ 1,700,000*	*$ 1,600,000*	*$ 1,500,000*	*$ 1,500,000*	*$ 1,000,000*



CIVIL SERVICE FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Other sources:								
Transfers in from other funds:								
General Fund	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total other sources	20,000	-	-	-	-	-	-	-
Total revenues and other sources	20,000	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Expenditures:								
Operating	4,380	29,720	11,840	30,000	12,800	-	-	-
Total expenditures	4,380	29,720	11,840	30,000	12,800	-	-	-
Total expenditures and other uses	4,380	**29,720**	**11,840**	**30,000**	**12,800**	**-**	**-**	**-**
Excess (def) of revenues and other sources over expenditures and other uses	15,620	(29,720)	(11,840)	(30,000)	(12,800)	-	-	-
Fund balance at beginning of year	86,900	102,520	72,800	60,960	30,960	18,160	18,160	18,160
Fund balance at end of year	**$ 102,520**	**$ 72,800**	**$ 60,960**	**$ 30,960**	**$ 18,160**	**$ 18,160**	**$ 18,160**	**$ 18,160**

SELF INSURANCE FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Investment earnings	$ 8,974	$ 24,707	$ 34,105	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000
Reimbursements	66,830	97,516	89,891	10,000	10,000	10,000	10,000	10,000
Total revenues	75,804	122,223	123,996	22,000	22,000	22,000	22,000	22,000
Total revenues and other sources	**75,804**	**122,223**	**123,996**	**22,000**	**22,000**	**22,000**	**22,000**	**22,000**
Expenditures:								
Liability/property damage payments	54,809	28,149	43,297	50,000	50,000	50,000	50,000	50,000
Total expenditures	54,809	28,149	43,297	50,000	50,000	50,000	50,000	50,000
Total expenditures and other uses	**54,809**	**28,149**	**43,297**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**
Excess (def) of revenues and other sources over expenditures and other uses	20,995	94,074	80,699	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)
Fund balance at beginning of year	888,532	909,527	1,003,601	1,084,300	1,056,300	1,028,300	1,000,300	972,300
Fund balance at end of year	**$ 909,527**	**$ 1,003,601**	**$ 1,084,300**	**$ 1,056,300**	**$ 1,028,300**	**$ 1,000,300**	**$ 972,300**	**$ 944,300**

ECONOMIC DEVELOPMENT FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Total revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other sources:								
Transfers in from other funds:								
General Fund	500,000	250,000	250,000	2,500,000	500,000	500,000	500,000	500,000
Total other sources	500,000	250,000	250,000	2,500,000	500,000	500,000	500,000	500,000
Total revenues and other sources	**500,000**	**250,000**	**250,000**	**2,500,000**	**500,000**	**500,000**	**500,000**	**500,000**
Expenditures:								
City Manager								
Operating	7,767	42,434	1,370	51,800	51,800	53,000	54,200	55,400
Contractual incentive payments	10,500	80,500	25,000	50,000	50,000	-	-	-
Amount available for current year projects	357	-	5,000	250,000	250,000	255,600	261,400	267,300
Total expenditures	18,624	122,934	31,370	351,800	351,800	308,600	315,600	322,700
Total expenditures and other uses	**18,624**	**122,934**	**31,370**	**351,800**	**351,800**	**308,600**	**315,600**	**322,700**
Excess (def) of revenues and other sources over expenditures and other uses	481,376	127,066	218,630	2,148,200	148,200	191,400	184,400	177,300
Fund balance at beginning of year	1,251,709	1,733,085	1,860,151	2,078,781	4,226,981	4,375,181	4,566,581	4,750,981
Fund balance at end of year	**$ 1,733,085**	**$ 1,860,151**	**$ 2,078,781**	**$ 4,226,981**	**$ 4,375,181**	**$ 4,566,581**	**$ 4,750,981**	**$ 4,928,281**

POLICE AND FIRE PENSION FUNDS

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Property tax	$ 3,001,908	$ 2,864,603	$ 3,216,748	$ 3,303,000	$ 3,320,800	$ 3,410,800	$ 3,428,000	$ 3,445,000
Total revenues	3,001,908	2,864,603	3,216,748	3,303,000	3,320,800	3,410,800	3,428,000	3,445,000
Total revenues and other sources	**3,001,908**	**2,864,603**	**3,216,748**	**3,303,000**	**3,320,800**	**3,410,800**	**3,428,000**	**3,445,000**
Other uses:								
Transfers out to other funds:								
General Fund	2,629,871	2,687,290	2,865,667	3,400,000	3,500,000	3,622,500	3,749,300	3,880,500
Total other uses	2,629,871	2,687,290	2,865,667	3,400,000	3,500,000	3,622,500	3,749,300	3,880,500
Total expenditures and other uses	**2,629,871**	**2,687,290**	**2,865,667**	**3,400,000**	**3,500,000**	**3,622,500**	**3,749,300**	**3,880,500**
Excess (def) of revenues and other sources over expenditures and other uses	372,037	177,313	351,081	(97,000)	(179,200)	(211,700)	(321,300)	(435,500)
Fund balance at beginning of year	3,521,741	3,893,778	4,071,091	4,422,172	4,325,172	4,145,972	3,934,272	3,612,972
Fund balance at end of year	**$ 3,893,778**	**$ 4,071,091**	**$ 4,422,172**	**$ 4,325,172**	**$ 4,145,972**	**$ 3,934,272**	**$ 3,612,972**	**$ 3,177,472**

City of
Upper Arlington®

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.

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

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

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

Clerk of Court Fund
This fund was established to account for fees authorized by the Rules of Court. The revenue is to be used to pay the cost of computerization and the ongoing updates associated with the computerization of the Clerk of 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 Visitors Bureau Fund
This fund was established to account for 1.5% of the hotel/motel excise tax pursuant to Section 5739.09 of the Ohio Revised Code. These revenues are used as additional funding towards tourism activities and event promotion within the City.

Tax Incentive Review Fund

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

Law Enforcement Fund

This fund was 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.

Local Fiscal Recovery Fund

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

One Ohio Opioid Fund

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

FUND SUMMARIES - Operations - Restricted

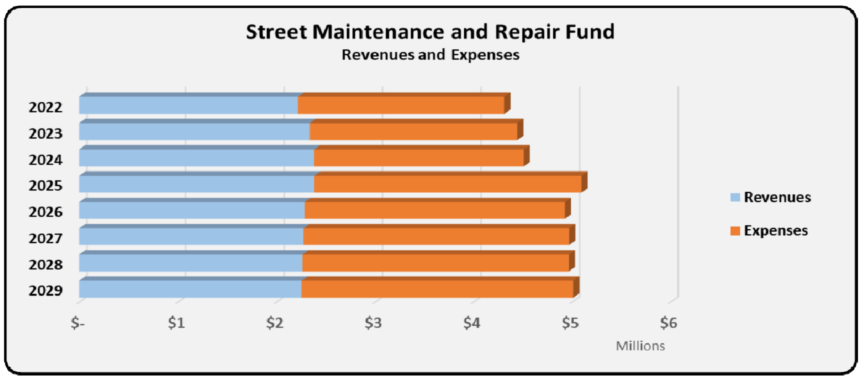
2025 SUMMARY PRESENTATION

	Street Maintenance and Repair Fund	Lifelong Learning and Leisure Fund	Tree Planting Fund	Neighborhood Lighting Utility Fund	Clerk of Court Fund	Mayor's Court Computer Fund
Revenues:						
Gas, BMV fees	$ 2,250,000	$ -	$ -	$ -	$ -	$ -
Investment earnings	50,000	-	-	7,000	-	-
Charge for services	-	-	-	63,000	-	-
Other revenue	88,000	-	15,000	-	8,000	8,000
Total revenues	2,388,000	-	15,000	70,000	8,000	8,000
Expenditures:						
Operating						
Public Safety	-	-	-	-	-	-
Parks and Recreation	-	-	15,000	-	-	-
Public Service	2,711,900	-	-	149,900	-	-
Administrative support	-	-	-	-	8,600	12,600
Capital Outlay						
Capital equipment	-	-	-	-	-	-
Total expenditures	2,711,900	-	15,000	149,900	8,600	12,600
Net revenue over/(under) expenditures	(323,900)	-	-	(79,900)	(600)	(4,600)
Other financing sources/(uses) and intra-city services						
Transfers/Advances out	-	-	-	-	-	-
Total other financing sources(uses) and intra-city services	-	-	-	-	-	-
Net change in fund balance	(323,900)	-	-	(79,900)	(600)	(4,600)
Beginning balance	1,927,174	-	92,965	318,423	17,201	45,728
Ending balance	$ 1,603,274	$ -	$ 92,965	$ 238,523	$ 16,601	$ 41,128

Mayor's Court Special Project Fund	Upper Arlington Visitors Bureau Fund	Tax Incentive Review Fund	Law Enforcement Fund	Enforcement Education Fund	Local Fiscal Recovery Fund	One Ohio Opioid Fund	Total Restricted Operations
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,250,000
-	-	-	7,000	-	-	-	64,000
-	-	-	-	-	-	-	63,000
25,000	118,000	-	130,000	2,500	-	44,000	438,500
25,000	118,000	-	137,000	2,500	-	44,000	2,815,500
-	-	-	268,100	2,500	-	-	270,600
-	-	-	-	-	-	-	15,000
-	-	-	-	-	-	-	2,861,800
19,000	-	-	-	-	-	17,000	57,200
-	-	-	30,000	-	-	-	30,000
19,000	-	-	298,100	2,500	-	17,000	3,234,600
6,000	118,000	-	(161,100)	-	-	27,000	(419,100)
-	(92,500)		-	-	-	-	(92,500)
-	(92,500)	-	-	-	-	-	(92,500)
6,000	25,500	-	(161,100)	-	-	27,000	(511,600)
171,505	572,453	-	2,739,424	20,651	-	141,354	6,046,878
$ 177,505	$ 597,953	$ -	$ 2,578,324	$ 20,651	$ -	$ 168,354	$ 5,535,278

STREET MAINTENANCE AND REPAIR FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Gasoline tax	$ 1,739,982	$ 1,819,440	$ 1,854,384	$ 1,800,000	$ 1,800,000	$ 1,800,000	$ 1,800,000	$ 1,800,000
Motor vehicle license tax	459,940	462,059	466,203	450,000	450,000	450,000	450,000	450,000
Investment earnings	15,475	41,125	61,640	50,000	30,000	20,000	10,000	-
Miscellaneous revenues	7,277	18,238	5,367	88,000	8,000	8,000	8,000	8,000
Total revenues	2,222,674	2,340,862	2,387,594	2,388,000	2,288,000	2,278,000	2,268,000	2,258,000
Total revenues and other sources	**2,222,674**	**2,340,862**	**2,387,594**	**2,388,000**	**2,288,000**	**2,278,000**	**2,268,000**	**2,258,000**
Expenditures:								
Public Works Division								
Operating	1,279,128	1,276,772	1,350,267	1,582,700	1,633,500	1,666,200	1,670,300	1,703,700
Public Service Administration								
Operating	813,537	829,510	775,583	1,129,200	1,009,400	1,029,600	1,032,100	1,052,800
Total expenditures	2,092,665	2,106,282	2,125,850	2,711,900	2,642,900	2,695,800	2,702,400	2,756,500
Total expenditures and other uses	**2,092,665**	**2,106,282**	**2,125,850**	**2,711,900**	**2,642,900**	**2,695,800**	**2,702,400**	**2,756,500**
Excess (def) of revenues and other sources over expenditures and other uses	130,009	234,580	261,744	(323,900)	(354,900)	(417,800)	(434,400)	(498,500)
Fund balance at beginning of year	1,210,917	1,341,184	1,654,072	1,927,174	1,603,274	1,248,374	830,574	396,174
Lapsed encumbrances	258	78,308	11,358	-	-	-	-	-
Fund balance at end of year	**$ 1,341,184**	**$ 1,654,072**	**$ 1,927,174**	**$ 1,603,274**	**$ 1,248,374**	**$ 830,574**	**$ 396,174**	**$ (102,326)**



FUND SUMMARIES - Operations - Restricted

LIFELONG LEARNING AND LEISURE FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Total revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total revenues and other sources	-	-	-	-	-	-	-	-
Expenditures:								
Total expenditures	-	-	-	-	-	-	-	-
Other uses:								
Transfers out to other funds:			-					
General Fund	48,531	-		-	-	-	-	-
Total other uses	48,531	-	-	-	-	-	-	-
Total expenditures and other uses	**48,531**	**-**	**-**			**-**	**-**	**-**
Excess (def) of revenues and other sources over expenditures and other uses	(48,531)	-	-	-	-	-	-	-
Fund balance at beginning of year	48,531	-	-	-	-	-	-	-
Fund balance at end of year	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

TREE PLANTING FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Tree planting donations	$ 24,550	$ 11,800	$ 38,200	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Miscellaneous revenues	19,815	13,790	20,125	-	-	-		
Total revenues	44,365	25,590	58,325	15,000	15,000	15,000	15,000	15,000
Total revenues and other sources	44,365	**25,590**	**58,325**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**
Expenditures:								
Parks and Recreation	61,599	59,927	15,000	15,000	15,000	15,000	15,000	15,000
Total expenditures	61,599	59,927	15,000	15,000	15,000	15,000	15,000	15,000
Total expenditures and other uses	61,599	**59,927**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**
Excess (def) of revenues and other sources over expenditures and other uses	(17,234)	(34,337)	43,325	-	-	-	-	-
Fund balance at beginning of year	96,696	79,462	46,267	92,965	92,965	92,965	92,965	92,965
Lapsed encumbrances	-	1,142	3,373	-	-	-	-	-
Fund balance at end of year	**$ 79,462**	**$ 46,267**	**$ 92,965**	**$ 92,965**	**$ 92,965**	**$ 92,965**	**$ 92,965**	**$ 92,965**

NEIGHBORHOOD LIGHTING UTILITY FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Investment earnings	$ 3,107	$ 7,306	$ 10,083	$ 7,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Maintenance fees	63,239	64,286	63,242	63,000	63,000	63,000	63,000	63,000
Total revenues	66,346	71,592	73,325	70,000	68,000	68,000	68,000	68,000
Total revenues and other sources	**66,346**	**71,592**	**73,325**	**70,000**	**68,000**	**68,000**	**68,000**	**68,000**
Expenditures:								
Public Service Administration	85,349	61,411	36,194	149,900	124,900	128,000	131,000	134,000
Total expenditures	85,349	61,411	36,194	149,900	124,900	128,000	131,000	134,000
Total expenditures and other uses	**85,349**	**61,411**	**36,194**	**149,900**	**124,900**	**128,000**	**131,000**	**134,000**
Excess (def) of revenues and other sources over expenditures and other uses	(19,003)	10,181	37,131	(79,900)	(56,900)	(60,000)	(63,000)	(66,000)
Fund balance at beginning of year	290,114	271,111	281,292	318,423	238,523	181,623	121,623	58,623
Fund balance at end of year	**$ 271,111**	**$ 281,292**	**$ 318,423**	**$ 238,523**	**$ 181,623**	**$ 121,623**	**$ 58,623**	**$ (7,377)**

CLERK OF COURT FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Court fees	$ 6,178	$ 6,860	$ 5,718	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000
Total revenues	6,178	6,860	5,718	8,000	8,000	8,000	8,000	8,000
Total revenues and other sources	**6,178**	**6,860**	**5,718**	**8,000**	**8,000**	**8,000**	**8,000**	**8,000**
Expenditures:								
Finance								
Operating	9,306	900	8,652	8,600	8,600	8,600	8,600	8,600
Total expenditures	9,306	900	8,652	8,600	8,600	8,600	8,600	8,600
Total expenditures and other uses	**9,306**	**900**	**8,652**	**8,600**	**8,600**	**8,600**	**8,600**	**8,600**
Excess (def) of revenues and other sources over expenditures and other uses	(3,128)	5,960	(2,934)	(600)	(600)	(600)	(600)	(600)
Fund balance at beginning of year	12,717	9,589	20,135	17,201	16,601	16,001	15,401	14,801
Lapsed encumbrances	-	4,586	-	-	-	-	-	-
Fund balance at end of year	**$ 9,589**	**$ 20,135**	**$ 17,201**	**$ 16,601**	**$ 16,001**	**$ 15,401**	**$ 14,801**	**$ 14,201**

MAYOR'S COURT COMPUTER FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Court fees	$ 6,178	$ 6,860	$ 5,718	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000
Total revenues	6,178	6,860	5,718	8,000	8,000	8,000	8,000	8,000
Total revenues and other sources	**6,178**	**6,860**	**5,718**	**8,000**	**8,000**	**8,000**	**8,000**	**8,000**
Expenditures:								
Finance								
Operating	8,781	-	-	12,600	12,600	13,200	13,200	13,200
Total expenditures	8,781	-	-	12,600	12,600	13,200	13,200	13,200
Total expenditures and other uses	**8,781**	**-**	**-**	**12,600**	**12,600**	**13,200**	**13,200**	**13,200**
Excess (def) of revenues and other sources over expenditures and other uses	(2,603)	6,860	5,718	(4,600)	(4,600)	(5,200)	(5,200)	(5,200)
Fund balance at beginning of year	35,753	33,150	40,010	45,728	41,128	36,528	31,328	26,128
Fund balance at end of year	**$ 33,150**	**$ 40,010**	**$ 45,728**	**$ 41,128**	**$ 36,528**	**$ 31,328**	**$ 26,128**	**$ 20,928**

MAYOR'S COURT SPECIAL PROJECT FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Court fees	$ 20,630	$ 22,923	$ 19,050	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
Total revenues	20,630	22,923	19,050	25,000	25,000	25,000	25,000	25,000
Total revenues and other sources	**20,630**	**22,923**	**19,050**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**
Expenditures:								
Finance								
Operating	4,336	8,661	4,336	19,000	19,000	19,400	19,800	20,200
Total expenditures	4,336	8,661	4,336	19,000	19,000	19,400	19,800	20,200
Total expenditures and other uses	**4,336**	**8,661**	**4,336**	**19,000**	**19,000**	**19,400**	**19,800**	**20,200**
Excess (def) of revenues and other sources over expenditures and other uses	16,294	14,262	14,714	6,000	6,000	5,600	5,200	4,800
Fund balance at beginning of year	124,084	142,529	156,791	171,505	177,505	183,505	189,105	194,305
Lapsed encumbrances	2,151	-	-	-	-	-	-	-
Fund balance at end of year	**$ 142,529**	**$ 156,791**	**$ 171,505**	**$ 177,505**	**$ 183,505**	**$ 189,105**	**$ 194,305**	**$ 199,105**

UPPER ARLINGTON VISITORS BUREAU FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Other revenues	$ 108,361	$ 123,482	$ 133,000	$ 118,000	$ 119,000	$ 121,000	$ 122,000	$ 123,000
Total revenues	108,361	123,482	133,000	118,000	119,000	121,000	122,000	123,000
Total revenues and other sources	**108,361**	**123,482**	**133,000**	**118,000**	**119,000**	**121,000**	**122,000**	**123,000**
Expenditures:								
Total expenditures	-	-	-	-	-	-	-	-
Other sources:								
Transfers to other funds:								
General Bond Retirement Fund	-	-	92,500	92,500	92,500	92,500	92,500	92,500
Total other sources	-	-	92,500	92,500	92,500	92,500	92,500	92,500
Total expenditures and other uses	**-**	**-**	**92,500**	**92,500**	**92,500**	**92,500**	**92,500**	**92,500**
Excess (def) of revenues and other sources over expenditures and other uses	108,361	123,482	40,500	25,500	26,500	28,500	29,500	30,500
Fund balance at beginning of year	300,110	408,471	531,953	572,453	597,953	624,453	652,953	682,453
Fund balance at end of year	**$ 408,471**	**$ 531,953**	**$ 572,453**	**$ 597,953**	**$ 624,453**	**$ 652,953**	**$ 682,453**	**$ 712,953**

TAX INCENTIVE REVIEW FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Total revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total revenues and other sources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Expenditures:								
Intra-city services	5,000	5,000	1,270	-	-	-		
Total expenditures	5,000	5,000	1,270	-	-	-	-	-
Total expenditures and other uses	**5,000**	**5,000**	**1,270**	**-**	**-**	**-**	**-**	**-**
Excess (def) of revenues and other sources over expenditures and other uses	(5,000)	(5,000)	(1,270)	-	-	-	-	-
Fund balance at beginning of year	11,270	6,270	1,270	-	-	-	-	-
Fund balance at end of year	**$ 6,270**	**$ 1,270**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

LAW ENFORCEMENT FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Sale of forfeited property	$ 219,731	$ 134,665	$ 2,503,169	$ 110,000	$ 110,000	$ 110,000	$ 110,000	$ 110,000
Investment earnings	5,209	12,588	18,039	7,000	1,000	-	-	-
Reimbursements	4,067	12,202	-	20,000	20,000	20,000	20,000	20,000
Total revenues	229,007	159,455	2,521,208	137,000	131,000	130,000	130,000	130,000
Total revenues and other sources	**229,007**	**159,455**	**2,521,208**	**137,000**	**131,000**	**130,000**	**130,000**	**130,000**
Expenditures:								
Police Division								
Operating	219,220	230,482	234,947	268,100	278,400	284,700	291,100	297,600
Capital equipment	-	-	-	30,000	-	-	-	-
Total expenditures	219,220	230,482	234,947	298,100	278,400	284,700	291,100	297,600
Total expenditures and other uses	**219,220**	**230,482**	**234,947**	**298,100**	**278,400**	**284,700**	**291,100**	**297,600**
Excess (def) of revenues and other sources over expenditures and other uses	9,787	(71,027)	2,286,261	(161,100)	(147,400)	(154,700)	(161,100)	(167,600)
Fund balance at beginning of year	514,403	524,190	453,163	2,739,424	2,578,324	2,430,924	2,276,224	2,115,124
Fund balance at end of year	**$ 524,190**	**$ 453,163**	**$ 2,739,424**	**$ 2,578,324**	**$ 2,430,924**	**$ 2,276,224**	**$ 2,115,124**	**$ 1,947,524**

ENFORCEMENT EDUCATION FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Fine revenue	$ 887	$ 465	$ 570	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
Total revenues	887	465	570	2,500	2,500	2,500	2,500	2,500
Total revenues and other sources	**887**	**465**	**570**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**
Expenditures:								
Police Division	139	306	768	2,500	2,500	2,500	2,500	2,500
Total expenditures	139	306	768	2,500	2,500	2,500	2,500	2,500
Total expenditures and other uses	**139**	**306**	**768**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**
Excess (def) of revenues and other sources over expenditures and other uses	748	159	(198)	-	-	-	-	-
Fund balance at beginning of year	19,942	20,690	20,849	20,651	20,651	20,651	20,651	20,651
Fund balance at end of year	**$ 20,690**	**$ 20,849**	**$ 20,651**	**$ 20,651**	**$ 20,651**	**$ 20,651**	**$ 20,651**	**$ 20,651**

FUND SUMMARIES - Operations - Restricted

LOCAL FISCAL RECOVERY FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Reimbursements/Grants	$ 1,867,103	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total revenues	1,867,103	-	-	-	-	-	-	-
Total revenues and other sources	**1,867,103**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Expenditures:								
City Manager	7,200	-	-	-	-	-	-	-
Fire Division								
Capital equipment	1,403,728	-	-	-	-	-	-	-
Public Works Division								
Capital improvements	2,174,841	-	1,046,500	-	-	-	-	-
Total expenditures	3,585,769	-	1,046,500	-	-	-	-	-
Total expenditures and other uses	**3,585,769**	**-**	**1,046,500**	**-**	**-**	**-**	**-**	**-**
Excess (def) of revenues and other sources over expenditures and other uses	(1,718,666)	-	(1,046,500)	-	-	-	-	-
Fund balance at beginning of year	1,842,913	124,247	1,046,500	-	-	-	-	-
Lapsed encumbrances	-	922,253	-	-	-	-	-	-
Fund balance at end of year	**$ 124,247**	**$ 1,046,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

FUND SUMMARIES - Operations - Restricted

ONE OHIO OPIOID FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Reimbursements/Grants	$ 10,358	$ 46,462	$ 95,998	$ 44,000	$ 33,000	$ 33,000	$ 35,900	$ 35,900
Total revenues	10,358	46,462	95,998	44,000	33,000	33,000	35,900	35,900
Total revenues and other sources	**10,358**	**46,462**	**95,998**	**44,000**	**33,000**	**33,000**	**35,900**	**35,900**
Expenditures:								
Finance *(including Clerk of Court)*		4,514	8,150	17,000	17,000	17,400	17,800	18,200
Total expenditures	-	4,514	8,150	17,000	17,000	17,400	17,800	18,200
Total expenditures and other uses	**-**	**4,514**	**8,150**	**17,000**	**17,000**	**17,400**	**17,800**	**18,200**
Excess (def) of revenues and other sources over expenditures and other uses	10,358	41,948	87,848	27,000	16,000	15,600	18,100	17,700
Fund balance at beginning of year	-	10,358	52,306	141,354	168,354	184,354	199,954	218,054
Lapsed encumbrances	-	-	1,200	-	-	-	-	-
Fund balance at end of year	**$ 10,358**	**$ 52,306**	**$ 141,354**	**$ 168,354**	**$ 184,354**	**$ 199,954**	**$ 218,054**	**$ 235,754**

City *of*
Upper Arlington®

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

2025 SUMMARY PRESENTATION

	Solid Waste Management Fund	Sanitary Sewer Surcharge Fund	Water Surcharge Fund	Stormwater Management Fund	Swimming Pool Fund	Total Business Operations
Revenues:						
Water, sewer & stormwater fees	$ -	$ 1,333,000	$ 855,000	$ 753,000	$ -	$ 2,941,000
Solid waste service fees	1,900,000	-	-	-	-	1,900,000
Swimming pool fees	-	-	-	-	1,013,800	1,013,800
Investment earnings	45,000	-	-	70,000	-	115,000
Other revenue	-	1,500	-	-	-	1,500
Total revenues	1,945,000	1,334,500	855,000	823,000	1,013,800	5,971,300
Expenditures:						
Operating						
Parks and Recreation	-	-	-	-	1,140,600	1,140,600
Public Service	4,134,100	1,214,000	490,700	690,000	-	6,528,800
Capital outlay						
Capital equipment	-	13,000	10,000	470,000	-	493,000
Capital improvements	-	315,000	246,000	449,800	-	1,010,800
Total expenditures	4,134,100	1,542,000	746,700	1,609,800	1,140,600	9,173,200
Net Revenue over/(under) expenditures	(2,189,100)	(207,500)	108,300	(786,800)	(126,800)	(3,201,900)
Other financing sources/(uses) and intra-city services						
Intra-city services	-	(20,000)	(12,000)	(15,000)	-	(47,000)
Transfer/Advances in	2,000,000	-	-	-	300,000	2,300,000
Transfers/Advances out	-	(7,600)	(87,900)	(62,600)	-	(158,100)
Total other financing sources(uses) and intra-city services	2,000,000	(27,600)	(99,900)	(77,600)	300,000	2,094,900
Net change in fund balance	(189,100)	(235,100)	8,400	(864,400)	173,200	(1,107,000)
Beginning balance	1,534,635	2,831,202	1,778,865	2,987,559	397,663	9,529,924
Ending balance	$ 1,345,535	$ 2,596,102	$ 1,787,265	$ 2,123,159	$ 570,863	$ 8,422,924

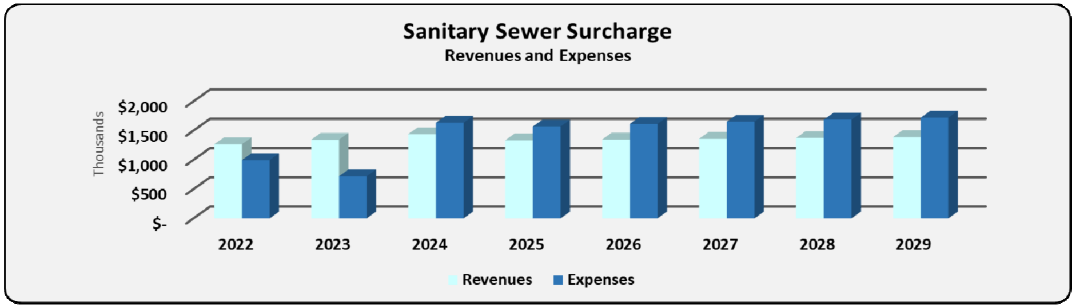
SOLID WASTE MANAGEMENT FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Annual service fees	$ 2,969,112	$ 3,895,405	$ 3,916,407	$ 1,900,000	$ 3,900,000	$ 3,900,000	$ 3,900,000	$ 3,900,000
Investment earnings	17,912	58,029	76,791	45,000	25,000	20,000	20,000	20,000
Miscellaneous revenues	53,397	26,349	66,785	-	-	-	-	-
Total revenues	3,040,421	3,979,783	4,059,983	1,945,000	3,925,000	3,920,000	3,920,000	3,920,000
Other sources:								
Transfers in from other funds:								
General Fund	-	-	-	2,000,000	-	-	-	-
Total other sources	-	-	-	2,000,000	-	-	-	-
Total revenues and other sources	**3,040,421**	**3,979,783**	**4,059,983**	**3,945,000**	**3,925,000**	**3,920,000**	**3,920,000**	**3,920,000**
Expenditures:								
Public Works Division								
Operating	-	-	39,460	39,100	42,500	43,500	44,500	45,500
Refuse and recycling collection contract	2,851,237	3,601,193	3,700,000	3,940,000	3,940,000	3,940,000	3,940,000	3,940,000
Recycling disposal fees	18,622	140,585	150,000	150,000	150,000	153,400	156,900	160,400
Miscellaneous	2,454	2,854	98,628	5,000	5,000	5,100	5,200	5,300
Total expenditures	2,872,313	3,744,632	3,988,088	4,134,100	4,137,500	4,142,000	4,146,600	4,151,200
Total expenditures and other uses	**2,872,313**	**3,744,632**	**3,988,088**	**4,134,100**	**4,137,500**	**4,142,000**	**4,146,600**	**4,151,200**
Excess (def) of revenues and other sources over expenditures and other uses	168,108	235,151	71,895	(189,100)	(212,500)	(222,000)	(226,600)	(231,200)
Fund balance at beginning of year	1,014,193	1,182,301	1,449,715	1,534,635	1,345,535	1,133,035	911,035	684,435
Lapsed encumbrances	-	32,263	13,025	-	-	-	-	-
Fund balance at end of year	**$ 1,182,301**	**$ 1,449,715**	**$ 1,534,635**	**$ 1,345,535**	**$ 1,133,035**	**$ 911,035**	**$ 684,435**	**$ 453,235**

SANITARY SEWER SURCHARGE FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Sewer surcharge	$ 1,265,821	$ 1,337,755	$ 1,436,940	$ 1,333,000	$ 1,346,000	$ 1,359,000	$ 1,373,000	$ 1,387,000
Miscellaneous revenues	944	7,068	2,450	1,500	1,500	1,500	1,500	1,500
Total revenues	1,266,765	1,344,823	1,439,390	1,334,500	1,347,500	1,360,500	1,374,500	1,388,500
Total revenues and other sources	**1,266,765**	**1,344,823**	**1,439,390**	**1,334,500**	**1,347,500**	**1,360,500**	**1,374,500**	**1,388,500**
Expenditures:								
Public Works Division								
Operating	798,447	662,823	875,669	1,214,000	1,260,500	1,288,900	1,317,900	1,347,600
Capital equipment	-	-	324,365	13,000	-	-	-	-
Capital improvements - CIP	164,962	36,000	407,603	315,000	327,000	337,100	342,000	346,700
Intra-city services	24,943	12,888	19,036	20,000	20,000	20,000	20,000	20,000
Total expenditures	988,352	711,711	1,626,673	1,562,000	1,607,500	1,646,000	1,679,900	1,714,300
Other uses:								
Transfers out to other funds:								
General Bond Retirement Fund	7,494	7,511	7,512	7,600	7,600	7,500	7,600	7,600
Total other uses	7,494	7,511	7,512	7,600	7,600	7,500	7,600	7,600
Total expenditures and other uses	**995,846**	**719,222**	**1,634,185**	**1,569,600**	**1,615,100**	**1,653,500**	**1,687,500**	**1,721,900**
Excess (def) of revenues and other sources over expenditures and other uses	270,919	625,601	(194,795)	(235,100)	(267,600)	(293,000)	(313,000)	(333,400)
Fund balance at beginning of year	1,898,953	2,357,793	3,007,693	2,831,202	2,596,102	2,328,502	2,035,502	1,722,502
Lapsed encumbrances	187,921	24,299	18,304	-	-	-	-	-
Fund balance at end of year	**$ 2,357,793**	**$ 3,007,693**	**$ 2,831,202**	**$ 2,596,102**	**$ 2,328,502**	**$ 2,035,502**	**$ 1,722,502**	**$ 1,389,102**

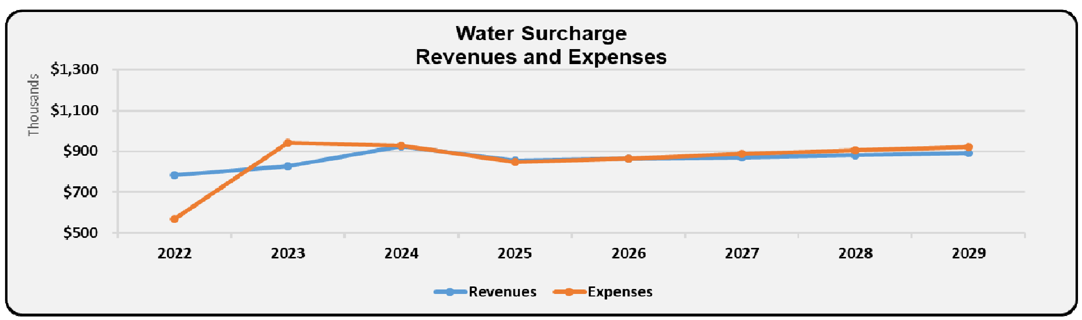
*** Debt matures in 2034*



WATER SURCHARGE FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Water surcharge	$ 782,588	$ 839,092	$ 923,785	$ 855,000	$ 864,000	$ 873,000	$ 882,000	$ 891,000
Total revenues	782,588	839,092	923,785	855,000	864,000	873,000	882,000	891,000
Total revenues and other sources	**782,588**	**839,092**	**923,785**	**855,000**	**864,000**	**873,000**	**882,000**	**891,000**
Expenditures:								
Public Works Division								
Operating	383,004	390,027	332,882	490,700	504,600	516,000	527,600	539,500
Capital equipment	68,888	78,495	-	10,000	-	-	-	-
Capital improvements - CIP	-	367,494	497,806	246,000	259,000	271,300	276,700	282,200
Intra-city services	10,572	9,109	9,486	12,000	12,000	12,000	12,000	12,000
Debt service on Issue 2 loans	18,869	9,435	-	-	-	-	-	-
Total expenditures	481,333	854,560	840,174	758,700	775,600	799,300	816,300	833,700
Other uses:								
Transfers out to other funds:								
General Bond Retirement Fund	87,702	87,898	87,912	87,900	88,000	87,800	87,900	87,900
Total other uses	87,702	87,898	87,912	87,900	88,000	87,800	87,900	87,900
Total expenditures and other uses	**569,035**	**942,458**	**928,086**	**846,600**	**863,600**	**887,100**	**904,200**	**921,600**
Excess (def) of revenues and other sources over expenditures and other uses	213,553	(103,366)	(4,301)	8,400	400	(14,100)	(22,200)	(30,600)
Fund balance at beginning of year	1,440,803	1,654,426	1,771,114	1,778,865	1,787,265	1,787,665	1,773,565	1,751,365
Lapsed encumbrances	70	220,054	12,052	-	-	-	-	-
Fund balance at end of year	**$ 1,654,426**	**$ 1,771,114**	**$ 1,778,865**	**$ 1,787,265**	**$ 1,787,665**	**$ 1,773,565**	**$ 1,751,365**	**$ 1,720,765**

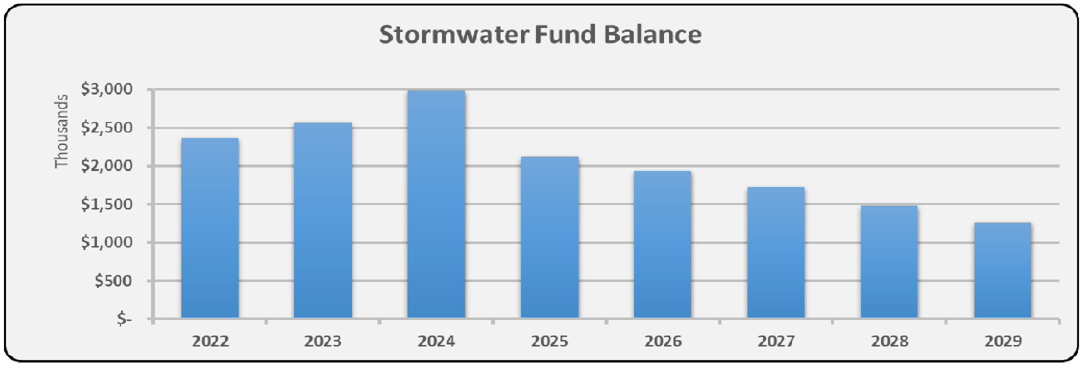
*** Debt matures in 2034*



STORMWATER MANAGEMENT FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Stormwater fees	$ 782,084	$ 757,165	$ 764,284	$ 753,000	$ 753,000	$ 753,000	$ 753,000	$ 753,000
Investment earnings	32,094	84,206	109,902	70,000	50,000	50,000	50,000	50,000
Miscellaneous revenues	2,067	2,723	7,861	-	-	-	-	-
Total revenues	816,245	844,094	882,047	823,000	803,000	803,000	803,000	803,000
Total revenues and other sources	**816,245**	**844,094**	**882,047**	**823,000**	**803,000**	**803,000**	**803,000**	**803,000**
Expenditures:								
Public Works Division								
Operating	618,639	597,882	576,918	690,000	720,400	737,000	754,000	771,000
Capital equipment	-	-	267,709	470,000	-	-	-	-
Capital improvements - CIP	685,872	-	-	449,800	194,700	203,500	208,000	165,000
Intra-city services	23,847	10,884	11,762	15,000	15,000	15,000	15,000	15,000
Total expenditures	1,328,358	608,766	856,389	1,624,800	930,100	955,500	977,000	951,000
Other uses:								
Transfers out to other funds:								
General Bond Retirement Fund	62,482	62,622	62,632	62,600	62,700	62,500	62,700	62,600
Total other uses	62,482	62,622	62,632	62,600	62,700	62,500	62,700	62,600
Total expenditures and other uses	**1,390,840**	**671,388**	**919,021**	**1,687,400**	**992,800**	**1,018,000**	**1,039,700**	**1,013,600**
Excess (def) of revenues and other sources over expenditures and other uses	(574,595)	172,706	(36,974)	(864,400)	(189,800)	(215,000)	(236,700)	(210,600)
Fund balance at beginning of year	2,921,525	2,364,084	2,565,637	2,987,559	2,123,159	1,933,359	1,718,359	1,481,659
Lapsed encumbrances	17,154	28,847	458,896	-	-	-	-	-
Fund balance at end of year	**$ 2,364,084**	**$ 2,565,637**	**$ 2,987,559**	**$ 2,123,159**	**$ 1,933,359**	**$ 1,718,359**	**$ 1,481,659**	**$ 1,271,059**

*** Debt matures in 2034*



SWIMMING POOL FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Charges and fees	$ 899,990	$ 975,731	$ 996,344	$ 1,013,800	$ 1,038,800	$ 1,049,200	$ 1,059,700	$ 1,070,300
Total revenues	899,990	975,731	996,344	1,013,800	1,038,800	1,049,200	1,059,700	1,070,300
Other sources:								
Transfers in from other funds:								
General Fund	-	-	-	300,000	200,000	200,000	200,000	200,000
Total other sources	-	-	-	300,000	200,000	200,000	200,000	200,000
Total revenues and other sources	**899,990**	**975,731**	**996,344**	**1,313,800**	**1,238,800**	**1,249,200**	**1,259,700**	**1,270,300**
Expenditures:								
Operating	840,730	975,085	961,474	1,140,600	1,257,600	1,285,900	1,314,800	1,344,400
Capital equipment	17,204	-	-	-	-	-	-	-
Total expenditures	857,934	975,085	961,474	1,140,600	1,257,600	1,285,900	1,314,800	1,344,400
Total expenditures and other uses	**857,934**	**975,085**	**961,474**	**1,140,600**	**1,257,600**	**1,285,900**	**1,314,800**	**1,344,400**
Excess (def) of revenues and other sources over expenditures and other uses	42,056	646	34,870	173,200	(18,800)	(36,700)	(55,100)	(74,100)
Fund balance at beginning of year	294,948	337,104	344,087	397,663	570,863	552,063	515,363	460,263
Lapsed encumbrances	100	6,337	18,706	-	-	-	-	-
Fund balance at end of year	**$ 337,104**	**$ 344,087**	**$ 397,663**	**$ 570,863**	**$ 552,063**	**$ 515,363**	**$ 460,263**	**$ 386,163**

City *of*

Upper Arlington®

FUND SUMMARIES – Capital – Capital Equipment and Capital Improvements

CAPITAL EQUIPMENT

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

Capital Equipment Fund

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

Technology Fund

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

CAPITAL IMPROVEMENTS

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

Bonded Improvement Fund

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

Estate Tax Capital Project Fund

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

Infrastructure Improvement Fund

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

Community Fiber Optic Fund

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

FUND SUMMARIES - Capital - Capital Equipment and Capital Improvements

2025 SUMMARY PRESENTATION

	Capital Equipment Fund	Technology Fund	Total Capital Equipment	Bonded Improvement Fund	Estate Tax Fund	Infrastructure Improvement Fund	Community Fiber Optic Fund	Total Capital Improvements
Revenues:								
Property taxes, rollbacks & assessments	$ 1,485,900	$ -	$ 1,485,900	$ -	$ -	$ -	$ -	$ -
Investment earnings	-	-	-	475,000	-	-	-	475,000
Other revenue	-	122,000	122,000	-	-	6,700,000	195,500	6,895,500
Total revenues	1,485,900	122,000	1,607,900	475,000	-	6,700,000	195,500	7,370,500
Expenditures:								
Operating								
Public Service	-	-	-	-	-	-	75,000	75,000
Administrative support	-	133,500	133,500	-	-	-	-	-
Capital outlay								
Capital equipment	2,548,300	300,000	2,848,300	-	-	-	-	-
Capital improvements - CIP	-	-	-	-	-	18,306,000	-	18,306,000
Capital improvements - Community Center/Office	-	-	-	500,000	-	-	-	500,000
Total expenditures	2,548,300	433,500	2,981,800	500,000	-	18,306,000	75,000	18,881,000
Net revenue over/(under) expenditures	(1,062,400)	(311,500)	(1,373,900)	(25,000)	-	(11,606,000)	120,500	(11,510,500)
Other financing sources/(uses)								
Proceeds of bonds/notes	-	-	-	-		-	-	-
Transfer/Advances in	500,000	100,000	600,000	-	-	14,069,100	68,400	14,137,500
Transfers/Advances out	-	-	-	-	-	(6,100,000)	(220,298)	(6,320,298)
Total other financing sources(uses)	500,000	100,000	600,000	-	-	7,969,100	(151,898)	7,817,202
Net change in fund balance	(562,400)	(211,500)	(773,900)	(25,000)	-	(3,636,900)	(31,398)	(3,693,298)
Beginning balance	1,208,768	406,686	1,615,454	7,509,727	85	5,549,699	341,718	13,401,229
Ending balance	$ 646,368	$ 195,186	$ 841,554	$ 7,484,727	$ 85	$ 1,912,799	$ 310,320	$ 9,707,931

FUND SUMMARIES - Capital - Capital Equipment

CAPITAL EQUIPMENT FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Property tax	$ 1,163,084	$ 1,161,778	$ 1,450,242	$ 1,485,900	$ 1,501,000	$ 1,576,000	$ 1,516,000	$ 1,592,000
Reimbursements/Grants	-	-	10,000	-	-	-	-	-
Total revenues	1,163,084	1,161,778	1,460,242	1,485,900	1,501,000	1,576,000	1,516,000	1,592,000
Other sources:								
Transfers in from other funds:								
General Fund	240,000	240,000	240,000	500,000	500,000	500,000	500,000	500,000
Total other sources	240,000	240,000	240,000	500,000	500,000	500,000	500,000	500,000
Total revenues and other sources	**1,403,084**	**1,401,778**	**1,700,242**	**1,985,900**	**2,001,000**	**2,076,000**	**2,016,000**	**2,092,000**
Expenditures:								
Capital equipment	1,215,217	1,682,359	1,359,505	2,548,300	-	-	-	-
Total expenditures	1,215,217	1,682,359	1,359,505	2,548,300	-	-	-	-
Total expenditures and other uses	**1,215,217**	**1,682,359**	**1,359,505**	**2,548,300**	**-**	**-**	**-**	**-**
Excess (def) of revenues and other sources over expenditures and other uses	187,867	(280,581)	340,737	(562,400)	2,001,000	2,076,000	2,016,000	2,092,000
Fund balance at beginning of year	910,390	1,147,785	867,861	1,208,768	646,368	2,647,368	4,723,368	6,739,368
Lapsed encumbrances	49,528	657	170	-	-	-	-	-
Fund balance at end of year	**$ 1,147,785**	**$ 867,861**	**$ 1,208,768**	**$ 646,368**	**$ 2,647,368**	**$ 4,723,368**	**$ 6,739,368**	**$ 8,831,368**

Note: Capital equipment is budgeted annually.

TECHNOLOGY FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Cellular tower rental fees	$ 129,182	$ 131,641	$ 146,072	$ 122,000	$ 122,000	$ 122,000	$ 122,000	$ 122,000
Total revenues	129,182	131,641	146,072	122,000	122,000	122,000	122,000	122,000
Other sources:								
Transfers in from other funds:								
General Fund	75,000	75,000	75,000	100,000	100,000	100,000	100,000	100,000
Total other sources	75,000	75,000	75,000	100,000	100,000	100,000	100,000	100,000
Total revenues and other sources	**204,182**	**206,641**	**221,072**	**222,000**	**222,000**	**222,000**	**222,000**	**222,000**
Expenditures:								
Operating	99,277	49,637	15,078	133,500	75,000	76,700	78,400	80,200
Capital equipment	163,425	-	329,413	300,000	-	-	-	-
Total expenditures	262,702	49,637	344,491	433,500	75,000	76,700	78,400	80,200
Total expenditures and other uses	**262,702**	**49,637**	**344,491**	**433,500**	**75,000**	**76,700**	**78,400**	**80,200**
Excess (def) of revenues and other sources over expenditures and other uses	(58,520)	157,004	(123,419)	(211,500)	147,000	145,300	143,600	141,800
Fund balance at beginning of year	429,622	371,102	528,725	406,686	195,186	342,186	487,486	631,086
Lapsed encumbrances	-	619	1,380	-	-	-	-	-
Fund balance at end of year	**$ 371,102**	**$ 528,725**	**$ 406,686**	**$ 195,186**	**$ 342,186**	**$ 487,486**	**$ 631,086**	**$ 772,886**

BONDED IMPROVEMENT FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Investment earnings	$ 47,500	$ 2,294,530	$ 2,898,030	$ 475,000	$ 150,000	$ 300,000	$ 150,000	$ 300,000
Reimbursements/Grants	66,182	163,811	-	-	-	-	-	-
Total revenues	113,682	2,458,341	2,898,030	475,000	150,000	300,000	150,000	300,000
Other sources:								
Sale of bonds and notes	19,250,000	62,170,000	-	-	-	41,167,700	-	20,938,700
Premium on bonds issued	282,600	1,087,434	-	-	-	-	-	-
Total other sources	19,532,600	63,257,434	-	-	-	41,167,700	-	20,938,700
Total revenues and other sources	**19,646,282**	**65,715,775**	**2,898,030**	**475,000**	**150,000**	**41,467,700**	**150,000**	**21,238,700**
Expenditures:								
Capital improvements - CIP	7,828,745	7,421,255	13,519,538	-	11,354,600	16,886,800	23,880,900	11,533,900
Capital improvements - Community Center/Office	-	61,300,339	246,298	500,000	-	-	-	-
Debt issuance costs	282,600	1,248,434	-	-	-	400,000	-	300,000
Total expenditures	8,111,345	69,970,028	13,765,836	500,000	11,354,600	17,286,800	23,880,900	11,833,900
Total expenditures and other uses	**8,111,345**	**69,970,028**	**13,765,836**	**500,000**	**11,354,600**	**17,286,800**	**23,880,900**	**11,833,900**
Excess (def) of revenues and other sources over expenditures and other uses	11,534,937	(4,254,253)	(10,867,806)	(25,000)	(11,204,600)	24,180,900	(23,730,900)	9,404,800
Fund balance at beginning of year	10,043,917	22,042,846	18,241,846	7,509,727	7,484,727	(3,719,873)	20,461,027	(3,269,873)
Lapsed encumbrances	463,992	453,253	135,687	-	-	-	-	-
Fund balance at end of year	**$ 22,042,846**	**$ 18,241,846**	**$ 7,509,727**	**$ 7,484,727**	**$ (3,719,873)**	**$ 20,461,027**	**$ (3,269,873)**	**$ 6,134,927**

ESTATE TAX CAPITAL PROJECT FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Total revenues and other sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditures:								
Capital improvements	49,240	5,730	-	-	-	-		
Total expenditures	49,240	5,730	-	-	-	-	-	-
Total expenditures and other uses	49,240	**5,730**	**-**	**-**	**-**	**-**	**-**	**-**
Excess (def) of revenues and other sources over expenditures and other uses	(49,240)	(5,730)	-	-	-	-	-	-
Fund balance at beginning of year	49,240	-	-	85	85	85	85	85
Lapsed encumbrances	-	5,730	85	-	-	-	-	-
Fund balance at end of year	**$ -**	**$ -**	**$ 85**	**$ 85**	**$ 85**	**$ 85**	**$ 85**	**$ 85**

INFRASTRUCTURE IMPROVEMENT FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Reimbursements/Grants/Assessments	$ 638,469	$ 6,706,024	$ 5,051,554	$ 5,700,000	$ 850,000	$ 400,000	$ 4,144,400	$ 100,000
Donations - Community Center	-	5,000,000	850,000	1,000,000	-	-	-	-
Total revenues	638,469	11,706,024	5,901,554	6,700,000	850,000	400,000	4,144,400	100,000
Other sources:								
Transfers in from other sources:								
General Fund - CIP	1,250,000	1,250,000	1,250,000	11,819,100	3,000,000	3,000,000	3,000,000	8,000,000
General Fund - Community Center/Office	6,000,000	4,682,500	-	-	-	-	-	-
Capital Asset Management Fund	1,650,000	1,650,000	2,000,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Advances in from other funds:								
General Fund - Community Center/Office	-	3,000,000	8,100,000	-	-	-	-	-
Total other sources	8,900,000	10,582,500	11,350,000	14,069,100	5,250,000	5,250,000	5,250,000	10,250,000
Total revenues and other sources	**9,538,469**	**22,288,524**	**17,251,554**	**20,769,100**	**6,100,000**	**5,650,000**	**9,394,400**	**10,350,000**
Expenditures:								
Miscellaneous operating expenses	-	370	145			-		
Capital improvements - CIP	5,463,689	7,328,768	10,021,227	18,306,000	3,278,300	6,570,700	5,165,800	10,749,600
Capital improvements - Community Center/Office	4,645,189	10,687,481	11,119,330	-	-	-	-	-
Total expenditures	10,108,878	18,016,619	21,140,702	18,306,000	3,278,300	6,570,700	5,165,800	10,749,600
Other uses:								
Repayment of previously advanced funds:								
General Fund	-	-	2,444,650	6,100,000	-	-	-	-
Total other uses	-	-	2,444,650	6,100,000	-	-	-	-
Total expenditures and other uses	**10,108,878**	**18,016,619**	**23,585,352**	**24,406,000**	**3,278,300**	**6,570,700**	**5,165,800**	**10,749,600**
Excess (def) of revenues and other sources over expenditures and other uses	(570,409)	4,271,905	(6,333,798)	(3,636,900)	2,821,700	(920,700)	4,228,600	(399,600)
Fund balance at beginning of year	7,155,106	6,758,972	11,601,775	5,549,699	1,912,799	4,734,499	3,813,799	8,042,399
Lapsed encumbrances	174,275	570,898	281,722	-	-	-	-	-
Fund balance at end of year	**$ 6,758,972**	**$ 11,601,775**	**$ 5,549,699**	**$ 1,912,799**	**$ 4,734,499**	**$ 3,813,799**	**$ 8,042,399**	**$ 7,642,799**
Balance of amount due to the General Fund	*$ -*	*$ 3,000,000*	*$ 8,655,350*	*$ 2,555,350*	*$ -*	*$ -*	*$ -*	*$ -*

COMMUNITY FIBER OPTIC FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
School, Library, City annual payments	$ 195,516	$ 195,516	$ 195,516	$ 195,500	$ 195,500	$ 195,000	$ 195,500	$ 195,000
Total revenues	195,516	195,516	195,516	195,500	195,500	195,000	195,500	195,000
Other sources:								
Transfers in from other funds:								
General Fund	68,400	68,400	68,400	68,400	68,400	68,400	68,400	68,400
Total other sources	68,400	68,400	68,400	68,400	68,400	68,400	68,400	68,400
Total revenues and other sources	**263,916**	**263,916**	**263,916**	**263,900**	**263,900**	**263,400**	**263,900**	**263,400**
Expenditures:								
Maintenance and repairs	77,484	43,550	47,181	75,000	75,000	75,000	75,000	75,000
Total expenditures	77,484	43,550	47,181	75,000	75,000	75,000	75,000	75,000
Other uses:								
Transfers out to other funds:								
General Bond Retirement Fund (transfer)	120,298	120,298	120,298	120,298	-	-	-	-
Repayment of previously advanced funds:								
General Fund	100,000	100,000	100,000	100,000	200,000	200,000	200,000	200,000
Total other uses	220,298	220,298	220,298	220,298	200,000	200,000	200,000	200,000
Total expenditures and other uses	**297,782**	**263,848**	**267,479**	**295,298**	**275,000**	**275,000**	**275,000**	**275,000**
Excess (def) of revenues and other sources over expenditures and other uses	(33,866)	68	(3,563)	(31,398)	(11,100)	(11,600)	(11,100)	(11,600)
Fund balance at beginning of year	322,845	345,213	345,281	341,718	310,320	299,220	287,620	276,520
Lapsed encumbrances	56,234	-	-			-	-	-
Fund balance at end of year	**$ 345,213**	**$ 345,281**	**$ 341,718**	**$ 310,320**	**$ 299,220**	**$ 287,620**	**$ 276,520**	**$ 264,920**
Balance of amount due to the General Fund	*$ 1,375,000*	*$ 1,275,000*	*$ 1,175,000*	*$ 1,075,000*	*$ 875,000*	*$ 675,000*	*$ 475,000*	*$ 275,000*

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

DEBT and CAPITAL ASSET MANAGEMENT

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

General Bond Retirement Fund

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

Capital Asset Management Fund

The fund was established to account for an allocated portion of gross income tax collections dedicated for the capital improvements or the debt service incurred in connection with the City's capital improvement program. The amount of the gross income tax collections allocated to this fund is established by City Council policy. For the 2025-2026 budget cycle, 28% of gross income tax collections will be allocated to this fund.

TAX INCREMENT FINANCING (TIF)

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

Horizon Tax Incentive Fund

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

Kingsdale West TIF Fund

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

Kingsdale Core TIF Fund

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

Arlington Crossing TIF Fund

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

Lane Avenue TIF Fund

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

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

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

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

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

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

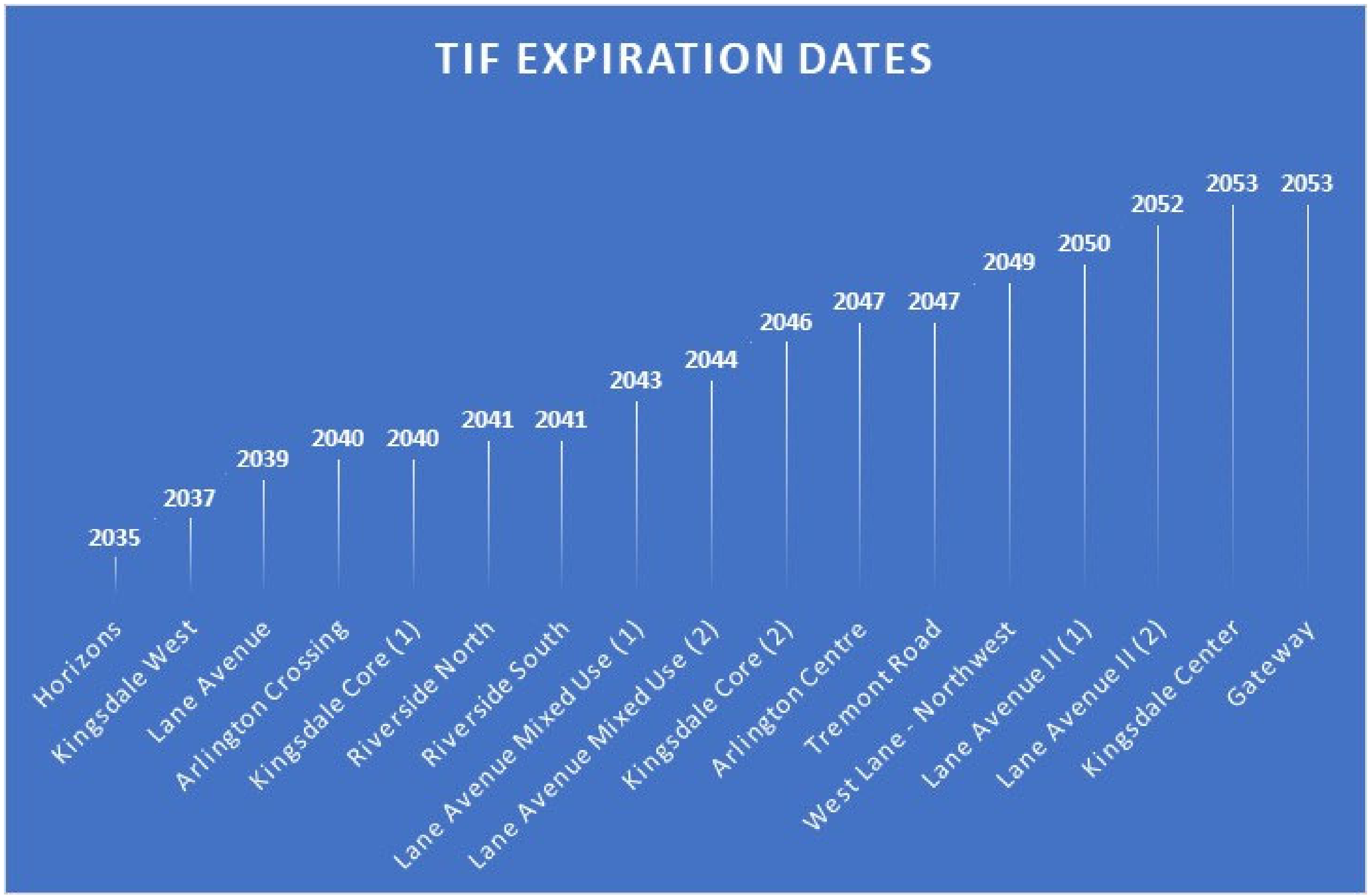
West Lane - Northwest TIF Fund
Established by Ordinance 24-2018, this fund was established to capture any incremental increases in value for the redevelopment of the surrounding areas of a former gas station property at 1800 Lane Avenue. This TIF is set to expire in tax year 2048 (final settlement in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

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

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

Kingsdale Center TIF Fund

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



City of
Upper Arlington®

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

2025 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	Arlington Crossing TIF Fund
Revenues:							
Income tax	$ -	$ 13,453,700	$ 13,453,700	$ -	$ -	$ -	$ -
Property taxes, rollbacks & assessments	-	-	-	-	-	-	-
Payments in lieu of taxes	-	-	-	452,600	56,600	1,806,900	164,400
Total revenues	-	13,453,700	13,453,700	452,600	56,600	1,806,900	164,400
Expenditures:							
Operating							
Administrative support	3,200	-	3,200	9,000	800	928,500	3,200
Debt service							
Debt payments	17,142,400	-	17,142,400	-	-	-	-
Total expenditures	17,145,600	-	17,145,600	9,000	800	928,500	3,200
Net revenue over/(under) expenditures	(17,145,600)	13,453,700	(3,691,900)	443,600	55,800	878,400	161,200
Other financing sources/(uses)							
Transfers/Advances out	-	(11,405,400)	(11,405,400)	(400,000)	(50,000)	(469,400)	(200,000)
Total other financing sources(uses)	17,142,398	(11,405,400)	5,736,998	(400,000)	(50,000)	(469,400)	(200,000)
Net change in fund balance	(3,202)	2,048,300	2,045,098	43,600	5,800	409,000	(38,800)
Beginning balance	315,716	24,410,352	24,726,068	1,053,912	395,386	668,801	1,068,524
Ending balance	$ 312,514	$ 26,458,652	$ 26,771,166	$ 1,097,512	$ 401,186	$ 1,077,801	$ 1,029,724

Lane Ave TIF Fund	Riverside North TIF Fund	Riverside South TIF Fund	Lane Ave Mixed Use TIF Fund	Tremont Road TIF Fund	Arlington Centre TIF Fund	West Lane - Northwest TIF Fund	Lane Ave II TIF Fund	Gateway TIF Fund	Kingsdale Center TIF Fund	Total Tax Increment Financing
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	50,300	-	-	50,300
112,500	2,800	43,800	1,074,400	41,600	25,100	17,700	1,249,900	2,842,500	1,665,300	9,556,100
112,500	2,800	43,800	1,074,400	41,600	25,100	17,700	1,300,200	2,842,500	1,665,300	9,606,400
1,400	100	600	547,300	1,000	400	300	278,100	492,500	280,600	2,543,800
-	-	-	-	-	-	-	-	-	-	-
1,400	100	600	547,300	1,000	400	300	278,100	492,500	280,600	2,543,800
111,100	2,700	43,200	527,100	40,600	24,700	17,400	1,022,100	2,350,000	1,384,700	7,062,600
(120,000)	(1,800)	(50,000)	(531,000)	(37,500)	(32,000)	(15,000)	(966,300)	(1,378,500)	(1,384,900)	(5,636,400)
(120,000)	(1,800)	(50,000)	(531,000)	(37,500)	(32,000)	(15,000)	(966,300)	(1,378,500)	(1,384,900)	(5,636,400)
(8,900)	900	(6,800)	(3,900)	3,100	(7,300)	2,400	55,800	971,500	(200)	1,426,200
304,986	19,946	224,430	738,355	18,760	116,976	22,542	1,265,563	39,409	30,032	5,967,622
$ 296,086	$ 20,846	$ 217,630	$ 734,455	$ 21,860	$ 109,676	$ 24,942	$ 1,321,363	$ 1,010,909	$ 29,832	$ 7,393,822

GENERAL BOND RETIREMENT FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Property tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	15	7	11	-	-	-	-	-
Reimbursements	-	8,000	4,411	-	-	-	-	-
Total revenues	15	8,007	4,422	-	-	-	-	-
Other sources:								
Premium on bonds issued (current)	850,421	3,245,966	-	-	-	-	-	-
Sale of bonds and notes (proposed)	660,500	-	-	-	-	-	-	-
Transfers in from other funds:								
For current outstanding debt:								
General Fund	-	-	740,735	1,595,900	1,710,800	1,725,200	1,752,200	1,772,700
EMS Billing Fund	434,825	431,095	435,548	436,300	436,400	432,900	436,200	-
Water Surcharge Fund	87,702	87,898	87,912	87,900	88,000	87,800	87,900	87,900
Sanitary Sewer Surcharge Fund	7,494	7,511	7,512	7,600	7,600	7,500	7,600	7,600
Stormwater Management Fund	62,482	62,622	62,632	62,600	62,700	62,500	62,700	62,600
Community Fiber Optic Fund	120,298	120,298	120,298	120,298	-	-	-	-
Capital Asset Management Fund	6,540,867	8,040,563	7,472,569	7,509,100	7,525,300	7,521,300	7,505,000	7,184,900
Kingsdale Core TIF Fund	268,910	269,513	519,553	469,400	519,800	519,000	544,500	544,400
Lane Avenue Mixed Use TIF Fund	331,950	335,000	583,000	531,000	558,000	630,900	604,800	607,700
Lane Avenue II TIF Fund	-	936,950	963,700	966,300	963,300	996,600	991,600	991,200
Gateway TIF Fund	-	-	377,700	1,378,500	1,382,600	1,381,100	1,379,200	1,381,800
Kingsdale Center TIF Fund	-	-	1,023,182	1,384,900	1,655,700	1,672,500	1,672,500	1,689,300
Arlington Crossing TIF Fund	-	-	405,000	200,000	365,000	288,000	260,000	241,000
Horizon Tax Incentive Fund	-	-	750,000	400,000	400,000	400,000	400,000	400,000
Kingsdale West TIF Fund		-	100,000	50,000	50,000	50,000	50,000	50,000
Riverside North TIF Fund	-	-	1,800	1,800	1,800	1,800	2,100	2,100
Riverside South TIF Fund	-	-	100,000	50,000	50,000	50,000	40,000	40,000
Lane Ave TIF Fund	-	-	250,000	120,000	120,000	120,000	120,000	120,000
Arlington Centre TIF Fund	-	-	50,000	32,000	32,000	32,000	32,000	32,000
UA Visitor's Bureau Fund	-	-	92,500	92,500	92,500	92,500	92,500	92,500
For other proposed debt issuances:								
Capital Asset Management Fund	-	-	-	1,646,300	1,646,300	5,057,700	5,057,700	6,809,800
Total other sources	9,365,449	13,537,416	14,143,641	17,142,398	17,667,800	21,129,300	21,098,500	22,117,500
Total revenues and other sources	**9,365,464**	**13,545,423**	**14,148,063**	**17,142,398**	**17,667,800**	**21,129,300**	**21,098,500**	**22,117,500**
Expenditures:								
Debt service payments - current debt	9,365,128	14,075,154	16,435,633	15,496,100	16,021,500	16,071,600	16,042,600	15,307,600
Debt service payments - proposed debt	-	-	-	1,646,300	1,646,300	5,057,700	5,057,700	6,809,800
Property tax collection fees	2,702	3,201	2,001	3,200	3,300	3,400	3,500	3,600
Total expenditures	9,367,830	14,078,355	16,437,634	17,145,600	17,671,100	21,132,700	21,103,800	22,121,000
Total expenditures and other uses	**9,367,830**	**14,078,355**	**16,437,634**	**17,145,600**	**17,671,100**	**21,132,700**	**21,103,800**	**22,121,000**
Excess (def) of revenues and other sources over expenditures and other uses	(2,366)	(532,932)	(2,289,571)	(3,202)	(3,300)	(3,400)	(5,300)	(3,500)
Fund balance at beginning of year	3,140,585	3,138,219	2,605,287	315,716	312,514	309,214	305,814	300,514
Fund balance at end of year	**$ 3,138,219**	**$ 2,605,287**	**$ 315,716**	**$ 312,514**	**$ 309,214**	**$ 305,814**	**$ 300,514**	**$ 297,014**

CAPITAL ASSET MANAGEMENT FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Income tax	$ 11,505,123	$ 12,551,618	$ 13,514,804	$ 13,453,700	$ 13,822,700	14,201,900	14,592,000	14,993,000
Total revenues	11,505,123	12,551,618	13,514,804	13,453,700	13,822,700	14,201,900	14,592,000	14,993,000
Total revenues and other sources	**11,505,123**	**12,551,618**	**13,514,804**	**13,453,700**	**13,822,700**	**14,201,900**	**14,592,000**	**14,993,000**
Other uses:								
Transfers out to other funds:								
General Bond Retirement Fund (current)	6,540,867	8,040,563	7,472,569	7,509,100	7,525,300	7,521,300	7,505,000	7,184,900
General Bond Retirement Fund (proposed)	-	-	-	1,646,300	1,646,300	5,057,700	5,057,700	6,809,800
Infrastructure Fund	1,650,000	1,650,000	2,000,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Total other uses	**8,190,867**	9,690,563	9,472,569	11,405,400	11,421,600	14,829,000	14,812,700	16,244,700
Total expenditures and other uses	**8,190,867**	**9,690,563**	**9,472,569**	**11,405,400**	**11,421,600**	**14,829,000**	**14,812,700**	**16,244,700**
Excess (def) of revenues and other sources over expenditures and other uses	3,314,256	2,861,055	4,042,235	2,048,300	2,401,100	(627,100)	(220,700)	(1,251,700)
Fund balance at beginning of year	14,192,806	17,507,062	20,368,117	24,410,352	26,458,652	28,859,752	28,232,652	28,011,952
Fund balance at end of year	**$ 17,507,062**	**$ 20,368,117**	**$ 24,410,352**	**$ 26,458,652**	**$ 28,859,752**	**$ 28,232,652**	**$ 28,011,952**	**$ 26,760,252**
Debt coverage	*3.93*	*3.74*	*4.54*	*4.17*	*4.43*	*3.45*	*3.43*	*3.09*

HORIZON TAX INCENTIVE FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Payment in lieu of taxes	$ 442,351	$ 412,022	$ 480,384	$ 452,600	$ 457,100	$ 461,700	$ 466,300	$ 471,000
Total revenues	442,351	412,022	480,384	452,600	457,100	461,700	466,300	471,000
Total revenues and other sources	**442,351**	**412,022**	**480,384**	**452,600**	**457,100**	**461,700**	**466,300**	**471,000**
Expenditures:								
TIF expenses	4,490	4,276	7,940	9,000	9,200	9,400	9,600	9,800
Total expenditures	4,490	4,276	7,940	9,000	9,200	9,400	9,600	9,800
Other uses:								
Transfers out to other funds:								
General Bond Retirement Fund	-	-	750,000	400,000	400,000	400,000	400,000	400,000
Repayment of previously advanced funds:								
General Fund	350,000	-	-	-	-	-	-	-
Total other uses	350,000	-	750,000	400,000	400,000	400,000	400,000	400,000
Total expenditures and other uses	**354,490**	**4,276**	**757,940**	**409,000**	**409,200**	**409,400**	**409,600**	**409,800**
Excess (def) of revenues and other sources over expenditures and other uses	87,861	407,746	(277,556)	43,600	47,900	52,300	56,700	61,200
Fund balance at beginning of year	835,861	923,722	1,331,468	1,053,912	1,097,512	1,145,412	1,197,712	1,254,412
Fund balance at end of year	**$ 923,722**	**$ 1,331,468**	**$ 1,053,912**	**$ 1,097,512**	**$ 1,145,412**	**$ 1,197,712**	**$ 1,254,412**	**$ 1,315,612**

KINGSDALE WEST TIF FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Payment in lieu of taxes	$ 51,420	$ 53,191	$ 56,049	$ 56,600	$ 57,200	$ 57,800	$ 58,400	$ 59,000
Total revenues	51,420	53,191	56,049	56,600	57,200	57,800	58,400	59,000
Total revenues and other sources	**51,420**	**53,191**	**56,049**	**56,600**	**57,200**	**57,800**	**58,400**	**59,000**
Expenditures:								
TIF expenses	490	510	583	800	900	1,000	1,100	1,200
Total expenditures	490	510	583	800	900	1,000	1,100	1,200
Other uses:								
Transfers out to other funds:								
General Bond Retirement Fund	-	-	100,000	50,000	50,000	50,000	50,000	50,000
Total other uses	-	-	100,000	50,000	50,000	50,000	50,000	50,000
Total expenditures and other uses	**490**	**510**	**100,583**	**50,800**	**50,900**	**51,000**	**51,100**	**51,200**
Excess (def) of revenues and other sources over expenditures and other uses	50,930	52,681	(44,534)	5,800	6,300	6,800	7,300	7,800
Fund balance at beginning of year	336,309	387,239	439,920	395,386	401,186	407,486	414,286	421,586
Fund balance at end of year	**$ 387,239**	**$ 439,920**	**$ 395,386**	**$ 401,186**	**$ 407,486**	**$ 414,286**	**$ 421,586**	**$ 429,386**

KINGSDALE CORE TIF FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Payments in lieu of taxes	$ 1,044,314	$ 1,138,033	$ 819,424	$ 1,806,900	$ 1,332,900	$ 1,346,200	$ 1,359,700	$ 1,373,300
Total revenues	1,044,314	1,138,033	819,424	1,806,900	1,332,900	1,346,200	1,359,700	1,373,300
Total revenues and other sources	**1,044,314**	**1,138,033**	**819,424**	**1,806,900**	**1,332,900**	**1,346,200**	**1,359,700**	**1,373,300**
Expenditures:								
TIF expenses *(revenue sharing)*	551,611	615,378	455,027	928,500	679,800	686,500	693,400	700,300
Total expenditures	551,611	615,378	455,027	928,500	679,800	686,500	693,400	700,300
Other uses:								
Transfers out to other funds:								
General Bond Retirement Fund (current)	268,910	269,513	519,553	469,400	519,800	519,000	544,500	544,400
Repayment of previously advanced funds:								
General Fund	209,000	-	-	-	-	-	-	-
Total other uses	477,910	269,513	519,553	469,400	519,800	519,000	544,500	544,400
Total expenditures and other uses	**1,029,521**	**884,891**	**974,580**	**1,397,900**	**1,199,600**	**1,205,500**	**1,237,900**	**1,244,700**
Excess (def) of revenues and other sources over expenditures and other uses	14,793	253,142	(155,156)	409,000	133,300	140,700	121,800	128,600
Fund balance at beginning of year	556,022	570,815	823,957	668,801	1,077,801	1,211,101	1,351,801	1,473,601
Fund balance at end of year	**$ 570,815**	**$ 823,957**	**$ 668,801**	**$ 1,077,801**	**$ 1,211,101**	**$ 1,351,801**	**$ 1,473,601**	**$ 1,602,201**

*** Debt matures in 2034*

ARLINGTON CROSSING TIF FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Payments in lieu of taxes	$ 141,450	$ 147,684	$ 116,400	$ 164,400	$ 142,500	$ 143,900	$ 145,300	$ 146,800
Total revenues	141,450	147,684	116,400	164,400	142,500	143,900	145,300	146,800
Total revenues and other sources	**141,450**	**147,684**	**116,400**	**164,400**	**142,500**	**143,900**	**145,300**	**146,800**
Expenditures:								
TIF expenses	2,107	2,835	1,975	3,200	2,400	2,500	2,600	2,700
Total expenditures	2,107	2,835	1,975	3,200	2,400	2,500	2,600	2,700
Other uses:								
Transfers out to other funds:								
General Bond Retirement Fund	-	-	405,000	200,000	365,000	288,000	260,000	241,000
Total other uses	-	-	405,000	200,000	365,000	288,000	260,000	241,000
Total expenditures and other uses	**2,107**	**2,835**	**406,975**	**203,200**	**367,400**	**290,500**	**262,600**	**243,700**
Excess (def) of revenues and other sources over expenditures and other uses	139,343	144,849	(290,575)	(38,800)	(224,900)	(146,600)	(117,300)	(96,900)
Fund balance at beginning of year	1,074,907	1,214,250	1,359,099	1,068,524	1,029,724	804,824	658,224	540,924
Fund balance at end of year	**$ 1,214,250**	**$ 1,359,099**	**$ 1,068,524**	**$ 1,029,724**	**$ 804,824**	**$ 658,224**	**$ 540,924**	**$ 444,024**

LANE AVENUE TIF FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Payments in lieu of taxes	$ 161,250	$ 194,201	$ 111,364	$ 112,500	$ 113,600	$ 114,700	$ 115,800	$ 117,000
Total revenues	161,250	194,201	111,364	112,500	113,600	114,700	115,800	117,000
Total revenues and other sources	**161,250**	**194,201**	**111,364**	**112,500**	**113,600**	**114,700**	**115,800**	**117,000**
Expenditures:								
TIF expenses	1,715	1,991	254	1,400	1,500	1,600	1,700	1,800
Capital improvements - TIF	-	-	-	-	-	-		
Total expenditures	1,715	1,991	254	1,400	1,500	1,600	1,700	1,800
Other uses:								
Transfers out to other funds:								
General Bond Retirement Fund	-	-	250,000	120,000	120,000	120,000	120,000	120,000
Repayment of previously advanced funds:								
General Fund	50,000	-	-	-	-	-	-	-
Total other uses	50,000	-	250,000	120,000	120,000	120,000	120,000	120,000
Total expenditures and other uses	**51,715**	**1,991**	**250,254**	**121,400**	**121,500**	**121,600**	**121,700**	**121,800**
Excess (def) of revenues and other sources over expenditures and other uses	109,535	192,210	(138,890)	(8,900)	(7,900)	(6,900)	(5,900)	(4,800)
Fund balance at beginning of year	140,635	250,170	443,876	304,986	296,086	288,186	281,286	275,386
Lapsed encumbrances	-	1,496	-	-	-	-	-	-
Fund balance at end of year	**$ 250,170**	**$ 443,876**	**$ 304,986**	**$ 296,086**	**$ 288,186**	**$ 281,286**	**$ 275,386**	**$ 270,586**

RIVERSIDE NORTH TIF FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Payments in lieu of taxes	$ 1,899	$ 1,962	$ 2,798	$ 2,800	$ 2,800	$ 2,800	$ 2,800	$ 2,800
Total revenues	1,899	1,962	2,798	2,800	2,800	2,800	2,800	2,800
Total revenues and other sources	**1,899**	**1,962**	**2,798**	**2,800**	**2,800**	**2,800**	**2,800**	**2,800**
Expenditures:								
TIF expenses	18	18	28	100	100	100	100	100
Total expenditures	18	18	28	100	100	100	100	100
Other uses:								
Transfers out to other funds:								
General Bond Retirement Fund	-	-	1,800	1,800	1,800	1,800	2,100	2,100
Total other uses	-	-	1,800	1,800	1,800	1,800	2,100	2,100
Total expenditures and other uses	**18**	**18**	**1,828**	**1,900**	**1,900**	**1,900**	**2,200**	**2,200**
Excess (def) of revenues and other sources over expenditures and other uses	1,881	1,944	970	900	900	900	600	600
Fund balance at beginning of year	15,151	17,032	18,976	19,946	20,846	21,746	22,646	23,246
Fund balance at end of year	**$ 17,032**	**$ 18,976**	**$ 19,946**	**$ 20,846**	**$ 21,746**	**$ 22,646**	**$ 23,246**	**$ 23,846**

RIVERSIDE SOUTH TIF FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Payments in lieu of taxes	$ 61,293	$ 63,312	$ 43,407	$ 43,800	$ 44,200	$ 44,600	$ 45,000	$ 45,500
Total revenues	61,293	63,312	43,407	43,800	44,200	44,600	45,000	45,500
Total revenues and other sources	**61,293**	**63,312**	**43,407**	**43,800**	**44,200**	**44,600**	**45,000**	**45,500**
Expenditures:								
TIF expenses	584	606	422	600	700	800	800	900
Total expenditures	584	606	422	600	700	800	800	900
Other uses:								
Transfers out to other funds:								
General Bond Retirement Fund	-	-	100,000	50,000	50,000	50,000	40,000	40,000
Total other uses	-	-	100,000	50,000	50,000	50,000	40,000	40,000
Total expenditures and other uses	**584**	**606**	**100,422**	**50,600**	**50,700**	**50,800**	**40,800**	**40,900**
Excess (def) of revenues and other sources over expenditures and other uses	60,709	62,706	(57,015)	(6,800)	(6,500)	(6,200)	4,200	4,600
Fund balance at beginning of year	158,030	218,739	281,445	224,430	217,630	211,130	204,930	209,130
Fund balance at end of year	**$ 218,739**	**$ 281,445**	**$ 224,430**	**$ 217,630**	**$ 211,130**	**$ 204,930**	**$ 209,130**	**$ 213,730**

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

LANE AVENUE MIXED USE TIF FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Payments in lieu of taxes	$ 1,042,387	$ 842,919	$ 1,240,616	$ 1,074,400	$ 1,085,100	$ 1,096,000	$ 1,107,000	$ 1,118,100
Total revenues	1,042,387	842,919	1,240,616	1,074,400	1,085,100	1,096,000	1,107,000	1,118,100
Total revenues and other sources	**1,042,387**	**842,919**	**1,240,616**	**1,074,400**	**1,085,100**	**1,096,000**	**1,107,000**	**1,118,100**
Expenditures:								
TIF expenses	453,061	396,670	557,262	547,300	554,700	559,400	565,000	570,600
Capital improvements - TIF	919	-	-	-	-	-	-	-
Total expenditures	453,980	396,670	557,262	547,300	554,700	559,400	565,000	570,600
Other uses:								
Transfers out to other funds:								
General Bond Retirement Fund (current)	331,950	335,000	583,000	531,000	558,000	630,900	604,800	607,700
Repayment of previously advanced funds:								
General Fund	100,000	100,000	-	-	-	-	-	-
Total other uses	431,950	435,000	583,000	531,000	558,000	630,900	604,800	607,700
Total expenditures and other uses	**885,930**	**831,670**	**1,140,262**	**1,078,300**	**1,112,700**	**1,190,300**	**1,169,800**	**1,178,300**
Excess (def) of revenues and other sources over expenditures and other uses	156,457	11,249	100,354	(3,900)	(27,600)	(94,300)	(62,800)	(60,200)
Fund balance at beginning of year	470,295	626,752	638,001	738,355	734,455	706,855	612,555	549,755
Fund balance at end of year	**$ 626,752**	**$ 638,001**	**$ 738,355**	**$ 734,455**	**$ 706,855**	**$ 612,555**	**$ 549,755**	**$ 489,555**
Balance of amount due to the General Fund	*$ 100,000*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*

TREMONT ROAD TIF FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Payments in lieu of taxes	$ 54,798	$ 37,835	$ 41,182	$ 41,600	$ 42,000	$ 42,400	$ 42,800	$ 43,200
Total revenues	54,798	37,835	41,182	41,600	42,000	42,400	42,800	43,200
Total revenues and other sources	**54,798**	**37,835**	**41,182**	**41,600**	**42,000**	**42,400**	**42,800**	**43,200**
Expenditures:								
TIF expenses	2,576	362	337	1,000	1,000	1,000	1,000	1,000
Total expenditures	2,576	362	337	1,000	1,000	1,000	1,000	1,000
Other uses:								
Repayment of previously advanced funds:								
General Fund	50,100	37,000	37,500	37,500	29,100	-	-	-
Total other uses	50,100	37,000	37,500	37,500	29,100	-	-	-
Total expenditures and other uses	**52,676**	**37,362**	**37,837**	**38,500**	**30,100**	**1,000**	**1,000**	**1,000**
Excess (def) of revenues and other sources over expenditures and other uses	2,122	473	3,345	3,100	11,900	41,400	41,800	42,200
Fund balance at beginning of year	12,820	14,942	15,415	18,760	21,860	33,760	75,160	116,960
Fund balance at end of year	**$ 14,942**	**$ 15,415**	**$ 18,760**	**$ 21,860**	**$ 33,760**	**$ 75,160**	**$ 116,960**	**$ 159,160**
Balance of amount due to the General Fund	*$ 141,035*	*$ 104,035*	*$ 66,535*	*$ 29,035*	*$ -*	*$ -*	*$ -*	*$ -*

ARLINGTON CENTRE TIF FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Payments in lieu of taxes	$ 25,835	$ 26,686	$ 24,924	$ 25,100	$ 25,400	$ 25,700	$ 25,700	$ 26,000
Total revenues	25,835	26,686	24,924	25,100	25,400	25,700	25,700	26,000
Total revenues and other sources	**25,835**	**26,686**	**24,924**	**25,100**	**25,400**	**25,700**	**25,700**	**26,000**
Expenditures:								
TIF expenses	246	255	242	400	500	600	700	800
Total expenditures	246	255	242	400	500	600	700	800
Other uses:								
Transfers out to other funds:								
General Bond Retirement Fund	-	-	50,000	32,000	32,000	32,000	32,000	32,000
Total uses	-	-	50,000	32,000	32,000	32,000	32,000	32,000
Total expenditures and other uses	**246**	**255**	**50,242**	**32,400**	**32,500**	**32,600**	**32,700**	**32,800**
Excess (def) of revenues and other sources over expenditures and other uses	25,589	26,431	(25,318)	(7,300)	(7,100)	(6,900)	(7,000)	(6,800)
Fund balance at beginning of year	90,274	115,863	142,294	116,976	109,676	102,576	95,676	88,676
Fund balance at end of year	**$ 115,863**	**$ 142,294**	**$ 116,976**	**$ 109,676**	**$ 102,576**	**$ 95,676**	**$ 88,676**	**$ 81,876**

WEST LANE - NORTHWEST TIF FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Payments in lieu of taxes	$ 14,248	$ 14,717	$ 17,528	$ 17,700	$ 17,900	$ 18,100	$ 18,300	$ 18,500
Total revenues	14,248	14,717	17,528	17,700	17,900	18,100	18,300	18,500
Total revenues and other sources	**14,248**	**14,717**	**17,528**	**17,700**	**17,900**	**18,100**	**18,300**	**18,500**
Expenditures:								
TIF expenses	136	140	143	300	400	500	600	700
Total expenditures	136	140	143	300	400	500	600	700
Other uses:								
Repayment of previously advanced funds:								
General Fund	64,000	12,000	12,000	15,000	15,000	15,000	15,000	15,000
Total other uses	64,000	12,000	12,000	15,000	15,000	15,000	15,000	15,000
Total expenditures and other uses	**64,136**	**12,140**	**12,143**	**15,300**	**15,400**	**15,500**	**15,600**	**15,700**
Excess (def) of revenues and other sources over expenditures and other uses	(49,888)	2,577	5,385	2,400	2,500	2,600	2,700	2,800
Fund balance at beginning of year	64,468	14,580	17,157	22,542	24,942	27,442	30,042	32,742
Fund balance at end of year	**$ 14,580**	**$ 17,157**	**$ 22,542**	**$ 24,942**	**$ 27,442**	**$ 30,042**	**$ 32,742**	**$ 35,542**
Balance of amount due to the General Fund	*$ 144,200*	*$ 132,200*	*$ 120,200*	*$ 105,200*	*$ 90,200*	*$ 75,200*	*$ 60,200*	*$ 45,200*

LANE AVENUE II TIF FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Payments in lieu of taxes	$ 358,439	$ 1,337,055	$ 1,237,506	$ 1,249,900	$ 1,262,400	$ 1,275,000	$ 1,287,800	$ 1,300,700
Special assessments	-	731,880	53,164	50,300	54,700	53,900	53,500	52,700
Total revenues	358,439	2,068,935	1,290,670	1,300,200	1,317,100	1,328,900	1,341,300	1,353,400
Total revenues and other sources	**358,439**	**2,068,935**	**1,290,670**	**1,300,200**	**1,317,100**	**1,328,900**	**1,341,300**	**1,353,400**
Expenditures:								
TIF expenses	83,388	266,471	250,272	278,100	280,700	283,300	285,900	288,600
Capital improvements - TIF	47,236	-	-	-	-	-		
Total expenditures	130,624	266,471	250,272	278,100	280,700	283,300	285,900	288,600
Other uses:								
Transfers out to other funds:								
General Bond Retirement Fund (current)	-	936,950	963,700	966,300	963,300	996,600	991,600	991,200
Total other uses	-	936,950	963,700	966,300	963,300	996,600	991,600	991,200
Total expenditures and other uses	**130,624**	**1,203,421**	**1,213,972**	**1,244,400**	**1,244,000**	**1,279,900**	**1,277,500**	**1,279,800**
Excess (def) of revenues and other sources over expenditures and other uses	227,815	865,514	76,698	55,800	73,100	49,000	63,800	73,600
Fund balance at beginning of year	95,536	323,351	1,188,865	1,265,563	1,321,363	1,394,463	1,443,463	1,507,263
Fund balance at end of year	**$ 323,351**	**$ 1,188,865**	**$ 1,265,563**	**$ 1,321,363**	**$ 1,394,463**	**$ 1,443,463**	**$ 1,507,263**	**$ 1,580,863**

GATEWAY TIF FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Payments in lieu of taxes	$ -	$ -	$ -	$ 2,842,500	$ 2,870,900	$ 2,899,600	$ 2,928,600	$ 2,957,900
Special assessments	-	-	443,325	-	-	-	-	-
Total revenues	-	-	443,325	2,842,500	2,870,900	2,899,600	2,928,600	2,957,900
Total revenues and other sources	**-**	**-**	**443,325**	**2,842,500**	**2,870,900**	**2,899,600**	**2,928,600**	**2,957,900**
Expenditures:								
TIF expenses	500	14,000	9,000	492,500	492,800	493,100	493,400	493,700
Capital improvements - TIF	-	27,585	38,777	-	-	-	-	-
Total expenditures	500	41,585	47,777	492,500	492,800	493,100	493,400	493,700
Other uses:								
Transfers out to other funds:								
General Bond Retirement Fund	-	-	377,700	1,378,500	1,382,600	1,381,100	1,379,200	1,381,800
Total other uses	-	-	377,700	1,378,500	1,382,600	1,381,100	1,379,200	1,381,800
Total expenditures and other uses	**500**	**41,585**	**425,477**	**1,871,000**	**1,875,400**	**1,874,200**	**1,872,600**	**1,875,500**
Excess (def) of revenues and other sources over expenditures and other uses	(500)	(41,585)	17,848	971,500	995,500	1,025,400	1,056,000	1,082,400
Fund balance at beginning of year	25,000	24,500	21,561	39,409	1,010,909	2,006,409	3,031,809	4,087,809
Lapsed encumbrances	-	38,646	-	-	-	-	-	-
Fund balance at end of year	**$ 24,500**	**$ 21,561**	**$ 39,409**	**$ 1,010,909**	**$ 2,006,409**	**$ 3,031,809**	**$ 4,087,809**	**$ 5,170,209**

KINGSDALE CENTER TIF FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Payments in lieu of taxes	$ -	$ -	$ -	$ 1,665,300	$ 1,961,500	$ 1,981,200	$ 1,981,200	$ 2,000,900
Special assessments	-	-	914,446	-	-	-	-	-
Total revenues	-	-	914,446	1,665,300	1,961,500	1,981,200	1,981,200	2,000,900
Other sources:								
Sale of bonds and notes	17,942,891	-	-	-	-	-	-	-
Advances in from other funds:								
General Fund	-	-	134,100	-	-	-	-	-
Total other sources	17,942,891	-	134,100	-	-	-	-	-
Total revenues and other sources	**17,942,891**	**-**	**1,048,546**	**1,665,300**	**1,961,500**	**1,981,200**	**1,981,200**	**2,000,900**
Expenditures:								
TIF expenses	-	9,500	-	280,600	305,800	308,700	308,700	311,600
Debt issuance costs	553,948	104,772	-	-	-	-	-	-
Capital improvements - TIF	17,250,000	18,039	1,964	-	-	-	-	-
Total expenditures	17,803,948	132,311	1,964	280,600	305,800	308,700	308,700	311,600
Other uses:								
Transfers out to other funds:								
General Bond Retirement Fund	-	-	1,023,182	1,384,900	1,655,700	1,672,500	1,672,500	1,689,300
Total other uses	-	-	1,023,182	1,384,900	1,655,700	1,672,500	1,672,500	1,689,300
Total expenditures and other uses	**17,803,948**	**132,311**	**1,025,146**	**1,665,500**	**1,961,500**	**1,981,200**	**1,981,200**	**2,000,900**
Excess (def) of revenues and other sources over expenditures and other uses	138,943	(132,311)	23,400	(200)	-	-	-	-
Fund balance at beginning of year	-	138,943	6,632	30,032	29,832	29,832	29,832	29,832
Fund balance at end of year	**$ 138,943**	**$ 6,632**	**$ 30,032**	**$ 29,832**	**$ 29,832**	**$ 29,832**	**$ 29,832**	**$ 29,832**

City of
Upper Arlington®

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.

EMPLOYEE BENEFIT FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Health care premiums (Employee & City)	$ 3,135,116	$ 4,049,351	$ 4,705,433	$ 4,900,000	$ 5,023,000	$ 5,149,000	$ 5,278,000	$ 5,410,000
Dental premiums	219,077	236,652	257,361	257,000	263,400	270,000	276,800	283,700
Other reimbursements	491,670	496,429	417,569	500,000	500,000	513,000	526,000	539,000
Total revenues	3,845,863	4,782,432	5,380,363	5,657,000	5,786,400	5,932,000	6,080,800	6,232,700
Total revenues and other sources	**3,845,863**	**4,782,432**	**5,380,363**	**5,657,000**	**5,786,400**	**5,932,000**	**6,080,800**	**6,232,700**
Expenditures:								
Health care payments *(including City HSA contribution)*	3,669,303	3,324,787	3,430,733	4,100,000	4,192,300	4,286,600	4,383,000	4,481,600
Dental insurance payments	202,192	220,031	235,314	260,000	265,900	271,900	278,000	284,300
Wellness Payments	51,660	52,720	65,472	65,000	65,000	65,000	65,000	65,000
Administrative fees	906,685	888,470	1,109,490	1,220,000	1,247,500	1,275,600	1,304,300	1,333,600
COVID vacinne incentive payments	168,000	-	-	-	-	-	-	-
Total expenditures	4,997,840	4,486,008	4,841,009	5,645,000	5,770,700	5,899,100	6,030,300	6,164,500
Total expenditures and other uses	**4,997,840**	**4,486,008**	**4,841,009**	**5,645,000**	**5,770,700**	**5,899,100**	**6,030,300**	**6,164,500**
Excess (def) of revenues and other sources over expenditures and other uses	(1,151,977)	296,424	539,354	12,000	15,700	32,900	50,500	68,200
Fund balance at beginning of year	2,152,477	1,006,087	1,401,167	1,972,414	1,984,414	2,000,114	2,033,014	2,083,514
Lapsed encumbrances	5,587	98,656	31,893	-	-	-	-	-
Fund balance at end of year	**$ 1,006,087**	**$ 1,401,167**	**$ 1,972,414**	**$ 1,984,414**	**$ 2,000,114**	**$ 2,033,014**	**$ 2,083,514**	**$ 2,151,714**

BWC ADMINISTRATION FUND

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:								
Workers compensation premiums	$ 303,329	$ 315,783	$ 337,998	$ 394,000	$ 416,400	$ 426,000	$ 436,000	$ 446,000
Total revenues	303,329	315,783	337,998	394,000	416,400	426,000	436,000	446,000
Total revenues and other sources	**303,329**	**315,783**	**337,998**	**394,000**	**416,400**	**426,000**	**436,000**	**446,000**
Expenditures:								
Workers compensation claims	102,727	55,787	84,743	150,000	175,000	179,000	183,000	187,000
Administrative fees	121,347	122,002	142,754	175,000	200,000	205,000	210,000	215,000
Total expenditures	224,074	177,789	227,497	325,000	375,000	384,000	393,000	402,000
Total expenditures and other uses	**224,074**	**177,789**	**227,497**	**325,000**	**375,000**	**384,000**	**393,000**	**402,000**
Excess (def) of revenues and other sources over expenditures and other uses	79,255	137,994	110,501	69,000	41,400	42,000	43,000	44,000
Fund balance at beginning of year	999,344	1,078,599	1,216,593	1,327,094	1,396,094	1,437,494	1,479,494	1,522,494
Fund balance at end of year	**$ 1,078,599**	**$ 1,216,593**	**$ 1,327,094**	**$ 1,396,094**	**$ 1,437,494**	**$ 1,479,494**	**$ 1,522,494**	**$ 1,566,494**

City of
Upper Arlington®

Departments

2024 City Council Members

(Left to Right): Todd Walter, Kathy Adams, Brian C. Close (Vice President), Ukeme Awakessien Jeter (President), Jim Lynch, Heidi Munc, John Kulewicz

2023 - 2024 Accomplishments

- Updated the Unified Development Ordinance to establish clear guidelines for large-scale utility structures, ensuring responsible growth in the City.
- Enhanced the City's Procurement Code to streamline the purchasing process and foster fair competition, based on insights from a comprehensive third-party audit.
- Strengthened the City's non-discrimination laws by prohibiting source of income-based discrimination, giving tenants stronger protection against unfair practices.
- Greenlit funding for a City-wide housing study, aimed at assessing current housing stock and uncovering key challenges to better address current residents' and future residents' needs.
- Increased public safety by tightening regulations on golf cart use within City limits.
- Launched a more inclusive process for board and commission appointments, with expanded recruitment efforts and a fairer selection process, in which all candidates, including incumbents, must apply.
- Invested nearly $7 million in essential infrastructure projects, including waterline upgrades, sewer repairs, new sidewalks, and street maintenance.
- Approved contracts for programming and operations at the Bob Crane Community Center, preparing for its grand opening in 2025.
- Secured reduced electric rates for residents through electric aggregation, shielding the community from significant regional price hikes.

CITY COUNCIL

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

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

1. **Mutual Respect and Professionalism**
   We are dedicated to creating an atmosphere of mutual respect and professionalism in all of our interactions. We aim to foster open communication, ethical decision-making, and a culture of accountability. Whether engaging with fellow council members, city staff or interacting with the community, we will consistently reflect these values, ensuring that all voices are heard and valued.

2. **Community-Centered Decision Making**
   Our guiding principle is to put the community's well-being at the forefront of every decision we make. We will gather and analyze relevant data to ensure informed, transparent decision-making. By actively engaging with residents, we aim to align our actions with the community's evolving needs and values, ensuring that each choice reflects the interests of those we serve.

3. **Collaborative Governance**
   We believe that effective governance thrives on collaboration. This includes teamwork among council members, city staff, and the community. We work together to build trust and foster a unified approach to city leadership, where innovative problem-solving and shared responsibility drive meaningful progress.

4. **Accountability to Stakeholders**
   We commit to being accountable to one another, to city staff, and to our community. Regular evaluations of our policies, procedures, and performance will ensure they continue to meet the needs of our stakeholders. We recognize the importance of adaptability, remaining open to adjustments when necessary, to better serve the evolving interests of our community.

5. **Inclusivity and Empathy**
   We strive to create an inclusive environment where all residents feel represented, valued, and heard. Recognizing the strength that comes from diverse perspectives, we will approach every issue with empathy and understanding. Our goal is to ensure inclusivity in all council efforts, from policy development to community outreach, making Upper Arlington a welcoming place for all who live, work, and visit here.

6. **Strategic Planning and Sustainable Growth**
   We will handle our budget and resource distribution with a focus on sustainability, carefully balancing current needs with long-term goals. Our decisions will be strategic, ensuring that growth benefits future generations, and that city resources are used efficiently for maximum community impact.

7. **Commitment to Continuous Improvement**
   We are dedicated to ongoing enhancement of our governance practices. This involves continuously evaluating our work plan, seeking opportunities for innovation, and remaining receptive to new ideas. By embracing a mindset of improvement, we aim to evolve as a city government and elevate our service to the residents of Upper Arlington.

CITY COUNCIL

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

On the Horizon

As the City Council prepares to implement the 2025-2026 budget, their decisions will be driven by the vision outlined in the City's Master Plan—a blueprint for preserving and enriching the community's character and quality of life. Additionally, insights from their annual Council Retreats will shape their priorities. Key focus areas include:

- Ensuring the success of the Bob Crane Community Center
- Advancing the redevelopment of Henderson Road
- Reimagining Fancyburg Park
- Expanding programming at Thompson Park
- Assessing findings from the recent housing study
- Securing funding for essential capital improvement projects

These priorities will help chart the course for a thriving, vibrant community.

Budget Summary

	Actual		Adopted	
	2023	**2024**	**2025**	**2026**
General Fund	$130,785	$169,180	$208,900	$208,100
Total - All Funds	**$130,785**	**$169,180**	**$208,900**	**$208,100**
Expenditures by Category				
Personal Services	$123,123	$158,390	$167,900	$174,600
Other Than Personal Services	7,662	10,790	41,000	33,500
Total	**$130,785**	**$169,180**	**$208,900**	**$208,100**

Authorized Personnel	2023	2024	2025	2026
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 of
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Workload Measures

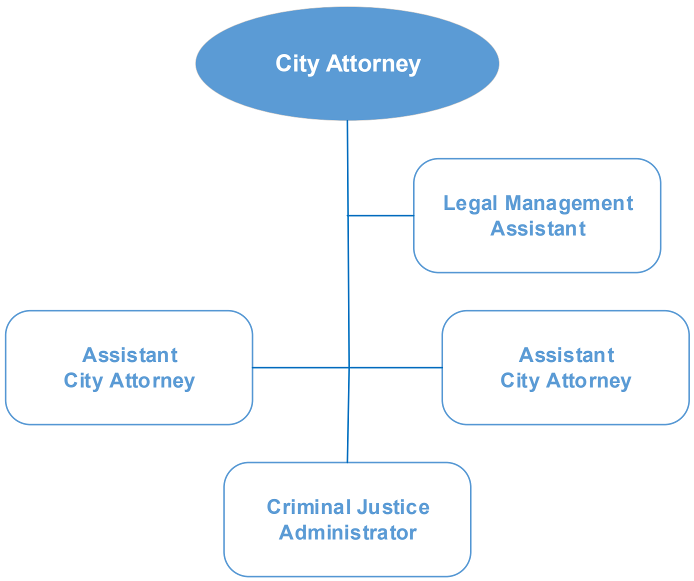
	Actual 2023	Actual 2024
Cases prosecuted:		
• Franklin County Municipal Court	140	143
• Upper Arlington Mayor's Court	808	632
Successfully Completed Diversion Cases (Juvenile & Adult):	157	179
Community Services Hours Ordered:	1,105	801
Restitution Collected:	$16,570	$6,613
Mayor's Court Traffic Cases that got valid licenses:	180	180

2023 - 2024 Accomplishments

- Significant Legislation assisted/drafted:
  - Procurement Code Update
  - Source of Income
  - Noise Ordinance/Policy
  - Alarm Code Update
- Teamsters Contract Negotiations
- Recovery Court
  - 8 people currently enrolled in recovery court
- Training Provided to Staff:
  - Ethics
  - Police
  - Public Records
  - Harassment
  - Procurement

CITY ATTORNEY'S OFFICE

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



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

Budget Summary

	Actual		Adopted	
	2023	**2024**	**2025**	**2026**
General Fund	$695,201	$771,185	$983,700	$1,066,900
Total - All Funds	**$695,201**	**$771,185**	**$983,700**	**$1,066,900**
Personal Services	$579,217	$606,059	$844,000	$919,400
Other Than Personal Services	115,984	165,126	135,500	147,500
Total	**$695,201**	**$771,185**	**$983,700**	**$1,066,900**

Authorized Personnel	**2023**	**2024**	**Adopted 2025**	**Adopted 2026**
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**

On the Horizon

- Digitize Code Enforcement and Tax filing
- Facilitate E-Tickets

Workload Measurements

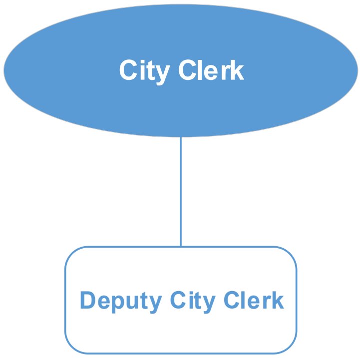
City Council Meetings	Actual 2023	Actual 2024
Agendas & Minutes prepared	27	29
Ordinances/Resolutions	95	77
Proclamations	28	20
Codification changes	8	6
Public Record Requests	162	149

2023 - 2024 Accomplishments

- **Unveiled a cutting-edge agenda management system** and public portal, streamlining access to all City Council and Boards & Commissions meetings.
- **Revamped the Board & Commission appointment process**, working closely with City Council to enhance efficiency and transparency.
- **Launched livestreaming** for Board of Zoning and Planning (BZAP) meetings, making local governance more accessible to the community.
- **Guided new leadership** through comprehensive orientations for City Council Members and Board & Commission appointees, ensuring smooth transitions and informed decision-making.
- **Equipped city staff** with expert training on open meetings and public records laws, ensuring compliance and best practices.
- **Supported over 80 public meetings**, providing seamless legislative assistance and coordination in addition to processing meeting minutes.
- **Efficiently processed over 100 Board & Commission applications**, ensuring timely and organized selections.
- **Handled more than 300 public records requests** with an impressive average turnaround of just five days, promoting transparency and responsiveness.
- **Completed thorough annual audits** of the City's archives, safeguarding the integrity of public records.
- **Enhanced the City's Records Retention Schedule** and Public Records Policy, ensuring up-to-date, comprehensive management of information.

CITY CLERK'S OFFICE

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



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

On the Horizon

- Increase Efficiency in Public Records Management
- Implement Technology Improvements
- Continue to Improve Board & Commission Appointment Process
- Support Staff Development
- Strengthen Compliance and Accountability
- Increase Collaboration with Other Departments
- Maintain High Standards for Public Service

Budget Summary

	Actual		Adopted	
	2023	2024	2025	2026
General Fund	$236,856	$242,310	$334,800	$343,100
Total - All Funds	**$236,856**	**$242,310**	**$334,800**	**$343,100**
Expenditures by Category				
Personal Services	$200,449	$214,891	$282,700	$291,000
Other Than Personal Services	36,407	27,419	52,100	52,100
Total	**$236,856**	**$242,310**	**$334,800**	**$343,100**

Authorized Personnel	2023	2024	2025	2026
Full-Time Budgeted	1.00	1.00	2.00	2.00
FTE	1.35	1.35	0.00	0.00
Total	**2.35**	**2.35**	**2.00**	**2.00**

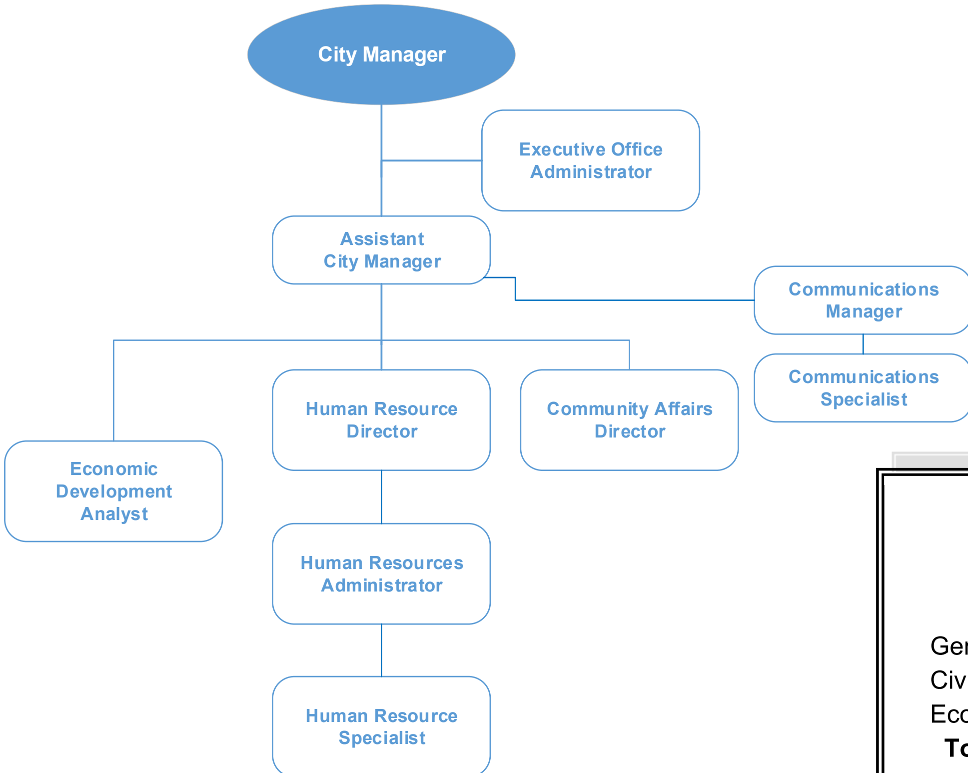
Steven Schoeny
City Manager

2023 - 2024 Accomplishments

- Continued to play a lead role in the planning and construction of the Bob Crane Community Center, which is scheduled to open in the Spring of 2025.
- Department members played an active role in the leadership team overseeing the 2024 Envision Henderson visioning study for the Henderson Road commercial corridor.
- Provided continued support to the Community Relations Committee, helping to facilitate the Committee’s goals for advancing Upper Arlington as a place that is welcoming, cohesive and inclusive. This included the launch of a UA Welcome Series, the Innovation Small Grant Program, and creation of an annual observances calendar.
- Helped guide the planning process for the Northam Park tennis and service building improvements.
- Led the exploration and ultimate implementation of an Upper Arlington Electric Aggregation Program, which launched at the beginning of 2024.
- Initiated a new approach to managing the City’s economic development efforts, through contracting for consulting services with the Montrose Group, LLC.
- Led the process for reviewing and ultimately dissolving the City’s Community Improvement Corporation – a not-for-profit body originally formed in 1993 to help support economic development efforts within the City that had not been utilized in several years – with City Council formally voting to dissolve the body in the spring of 2024.
- Partnered with several community non-profits to help form the Tri-Village Packers, a group focused on providing snacks and healthy meals for children experiencing food insufficiency over the Thanksgiving and Spring Break holidays.
- Led an effort to review and revise legislation pertaining to the public safety standards for owning and operating under speed vehicles, including golf carts, which included the repeal of a five-day exemption period over the Fourth of July holiday.
- Led the creation of the City’s first annual Veterans Day Ceremony in 2024 at the Veterans Plaza in Mallway Park.

CITY MANAGER'S OFFICE

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



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

Municipal Services Center

Budget Summary

	Actual		Adopted	
	2023	2024	2025	2026
General Fund	$1,552,495	$1,778,025	$2,087,400	$2,842,700
Civil Service Fund	29,720	11,840	30,000	12,800
Economic Development Fund	122,934	31,370	351,800	351,800
Total - All Funds	**$1,705,149**	**$1,821,235**	**$2,469,200**	**$3,207,300**
Expenditures by Category				
Personal Services	$1,227,738	$1,344,694	$1,664,100	$1,797,000
Other Than Personal Services	477,411	476.541	805,100	1,410,300
Total	**$1,705,149**	**$1,821,235**	**$2,469,200**	**$3,207,300**

Authorized Personnel	**2023**	**2024**	**2025**	**2026**
Full-Time Budgeted	10.00	10.00	10.00	10.00
FTE	0.29	0.79	0.79	0.79
Total	**10.29**	**10.79**	**10.79**	**10.79**

City *of*
Upper Arlington®

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

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

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

The City of Upper Arlington contributes to organizations in the community that request funding for programs that benefit or serve the residents of Upper Arlington. The following is a list of the organizations who received funding support during 2023/2024.

- Syntero
- Upper Arlington Leadership Program
- Upper Arlington Commission on Aging
- UA Historical Society
- Equal UA
- The OhioMBE Awards
- Common Greens
- Wild Goose Creative

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

Budget Summary

	Actual		Adopted	
	2023	2024	2025	2026
General Fund	$3,000,324	$3,088,049	$3,800,600	$4,031,300
Total - All Funds	**$3,000,324**	**$3,088,049**	**$3,800,600**	**$4,031,300**
Expenditures by Category				
Personal Services**	$559,243	$556,291	$690,600	$711,300
Other Than Personal Services	2,441,081	2,531,758	3,110,000	3,320,000
Total	**$3,000,324**	**$3,088,049**	**$3,800,600**	**$4,031,300**

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

On the Horizon

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

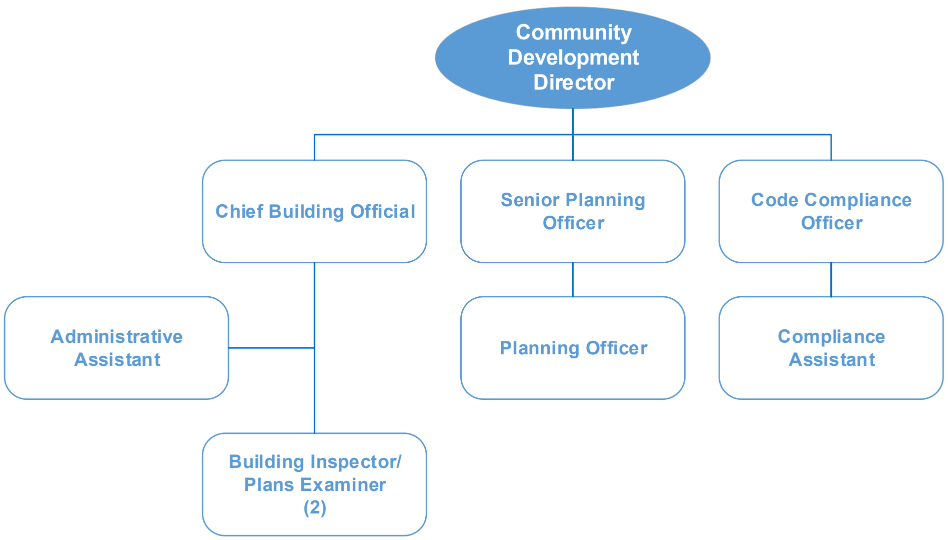
Workload Measurements

	Actual 2023	Actual 2024
Permits Issued	3,463	3,587
Building Inspections Conducted	8,601	5,882
Total Construction Value	$160M	$191M
Number of BZAP Applications	79	76
Number of code Compliance Cases	462	495

2023-2024 Accomplishments

- Processed, reviewed, and inspected over $350 million of permitted construction.
- Revised/rebalanced the fee schedule to better align fees with actual costs for processing/reviewing permit applications and performing inspections; the new fees also incentivize projects such as solar panels which further City goals.
- Successfully facilitated the Envision Henderson Study with MKSK, which included robust community outreach.
- Professionally administered the zoning, building and property maintenance codes while performing 1000’s of inspections.
- Utilized contract inspectors and plans examiners when necessary for enhanced operational efficiency.
- Inspected large, complex commercial structures such as The Kingston, The Coventry, Kingsdale garage, GOSH Enterprises, OhioHealth Neurology, Arlington Gateway, Barrington School at Kingsdale, La Loma, HTLC, etc.
- Reviewed complex plans for pending commercial projects such as Golden Bear Center, Scioto Villas, Bob Crane Community Center, Delta Gamma, etc.
- Worked cooperatively with residents to correct property maintenance violations, achieving over 90% voluntary compliance.
- Successfully administered the enhanced Neighborhood Compatibility policy for new homes and large additions, using a third-party architect to provide enhanced feedback.
- Administered minor subdivision (lot split) applications through the updated review (BZAP) process.
- Contributed meaningfully to sustainability efforts via participation in Green Team initiatives.

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



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

Budget Summary

	Actual		Adopted	
	2023	2024	2025	2026
General Fund	$1,685,020	$1,392,081	$1,563,300	$1,661,900
Capital Equipment Fund	30,009	3,021	0	0
Total - All Funds	**$1,715,029**	**$1,395,102**	**$1,563,300**	**$1,661,900**
Expenditures by Category				
Personal Services	$1,086,139	$1,064,971	$1,204,100	$1,302,700
Other Than Personal Services	598,881	327,110	359,200	359,200
Capital Equipment	30,009	3,021	0	0
Total	**$1,715,029**	**$1,395,102**	**$1,563,300**	**$1,661,900**

Authorized Personnel	2023	2024	2025	2026
Full-Time Budgeted	9.00	9.00	9.00	9.00
FTE	0.75	0.75	0.75	0.75
Total	**9.75**	**9.75**	**9.75**	**9.75**

On The Horizon

- Redevelopment of the National Church Residences campus
- Completion and opening of the Bob Crane Community Center
- Planning for an update to the UA Master Plan
- Implementation of recommendations from the Envision Henderson Study

FACILITIES MAINTENANCE

2023 - 2024 Accomplishments

- Renovated MSC Restrooms
- Installation of Generator for Station 71
- Secured Master Plumbing Contract for all Facilities
- Repainted Interior of Amelita Mirolo Barn
- Hired Facilities Manager

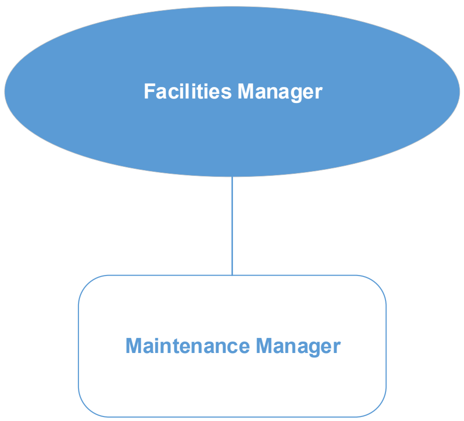
Municipal Service Center

Public Service Center

Amelita Mirolo Barn

FACILITIES MAINTENANCE

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



Budget Summary

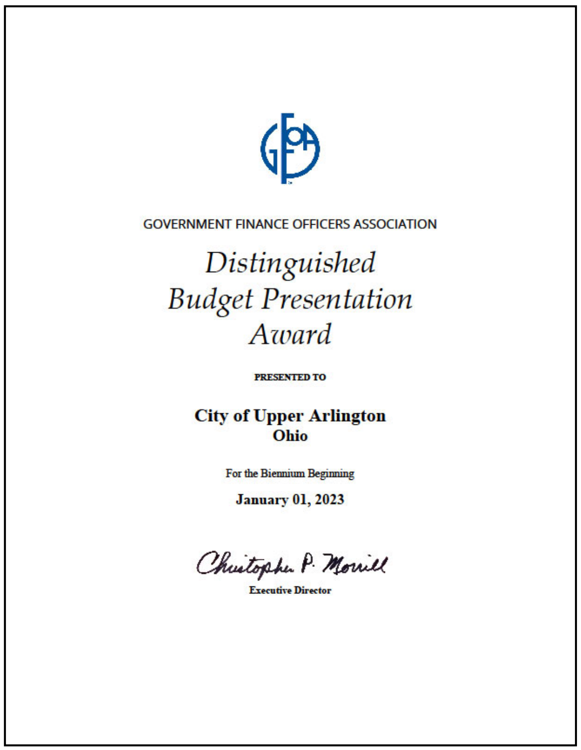
	Actual		Adopted	
	2023	**2024**	**2025**	**2026**
General Fund	$2,494,286	$2,217,095	$4,818,400	$4,681,100
Capital Equipment Fund	6,985	0	30,000	0
Total - All Funds	**$2,501,271**	**$2,217,095**	**$4,848,400**	**$4,681,100**
Expenditures by Category				
Personal Services	$116,001	$182,170	$254,200	$275,900
Other Than Personal Services	2,378,285	2,034,925	4,564,200	4,405,200
Capital Equipment	6,985	0	30,000	0
Total	**$2,501,271**	**$2,217,095**	**$4,818,400**	**$4,681,100**

Authorized Personnel	**2023**	**2024**	**2025**	**2026**
Full-Time Budgeted	1.00	2.00	2.00	2.00
FTE	0.00	0.00	0.00	0.00
Total	**1.00**	**2.00**	**2.00**	**2.00**

On The Horizon

- Installation of switch gear and generator at MSC.
- Boiler replacements MSC and PSC.
- Facility assessments for 5-year plan.
- Relocation of parks offices to BCCC and renovations to existing parks office space for other divisions to utilize.

Fire Station 71



2023 - 2024 Accomplishments

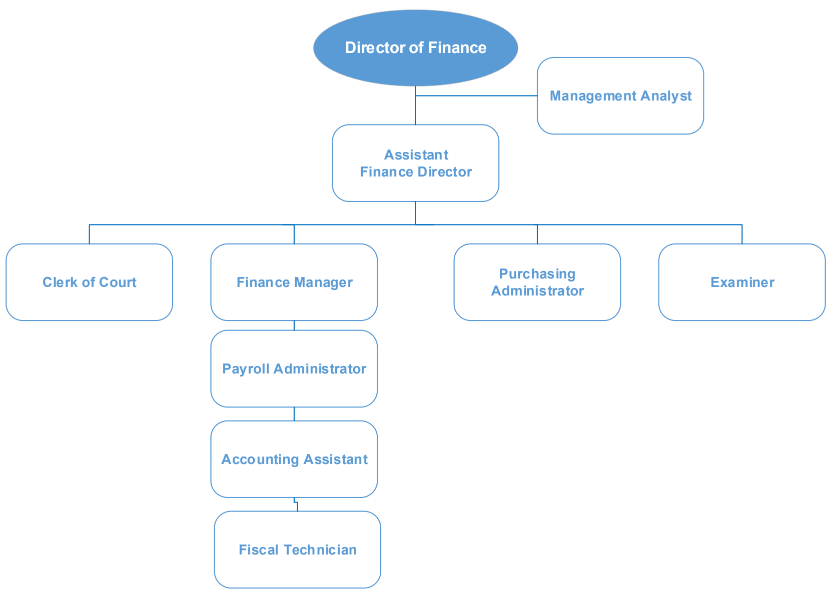
- Received the following awards from the Government Finance Officer's Association:
    - Distinguished Budget Presentation Award for the 2023-2024 Biennial Budget.
    - Certificate of Achievement for Excellence in Financial Reporting for the 2021 and 2022 Comprehensive Annual Financial Reports.
    - Award for Outstanding Achievement for the 2021 and 2022 Popular Annual Financial Reports.
- Maintained the AAA bond rating status from both Moody's and Standard & Poor's.

Workload Measurements

	Actual	
	2023	**2024**
Bond Issuances (in millions)	$66.2	$0
Investment Portfolio Managed (in millions)	$190	$185
Utility billing accounts maintained	13,474	13,474
Mayor's Court:		
Traffic & OVI cases filed	2,341	1,781
Criminal cases filed	155	135
Parking cases filed	205	150
Warrants issued	350	366
Court sessions held	52	52

FINANCE DEPARTMENT

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



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

Budget Summary

	Actual 2023	Actual 2024	Adopted 2025	Adopted 2026
General Fund	$1,390,497	$1,320,621	$1,638,800	$1,742,500
Clerk of Court Fund	900	8,652	8,600	8,600
Mayor's Court:				
Computer Fund	0	0	12,600	12,600
Special Project Fund	8,661	4,336	19,000	19,000
OneOhio Opioid Fund	4,514	8,150	17,000	17,000
Total - All Funds	**$1,404,572**	**$1,341,759**	**$1,696,000**	**$1,799,700**
Expenditures by Category				
Personal Services	$1,147,884	$1,095,090	$1,330,800	$1,437,200
Other Than Personal Services	256,688	246,669	365,200	362,500
Total	**$1,404,572**	**$1,341,759**	**$1,696,000**	**$1,799,700**

Authorized Personnel	**2023**	**2024**	**2025**	**2026**
Full-Time Budgeted	10.00	10.00	10.00	10.00
FTE	0.75	0.75	0.75	0.75
Total	**10.75**	**10.75**	**10.75**	**10.75**

On The Horizon

- Maintaining a solid focus on collecting delinquent income taxes.
- Issuing bonds for the CIP projects.
- Implementing efficiencies in the Mayor's Court.

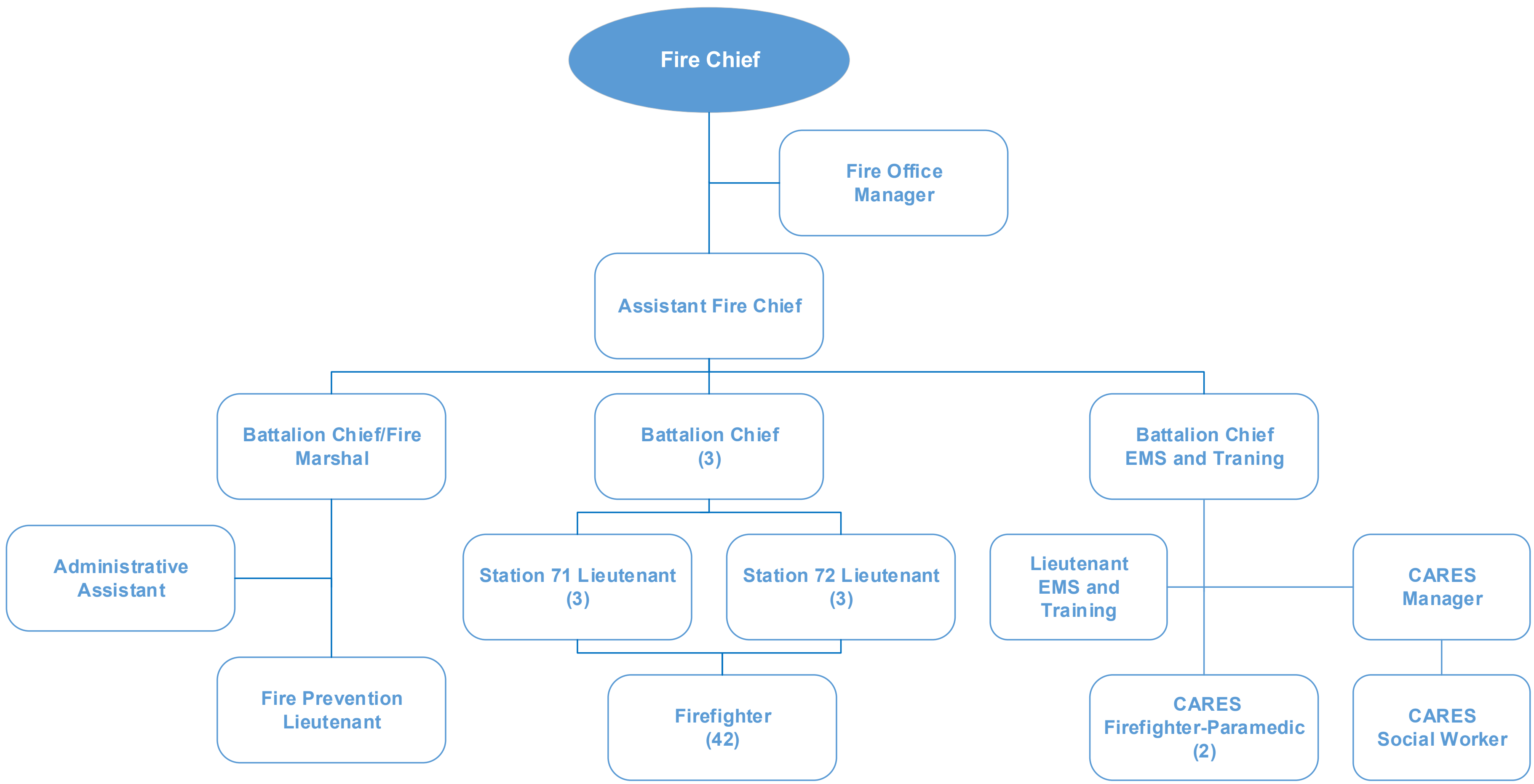
Incident Totals	2023	2024
Structure Fires	57	44
Vehicle Fires	4	1
Vegetation / Refuse Fires	17	15
EMS and Rescue Response	3,442	3,028
Hazardous Conditions	194	138
Service / Good Intent Calls	1,154	745
False Alarms	442	398
Mutual Aid Given and Received	1,329	1,143

2023 - 2024 Accomplishments

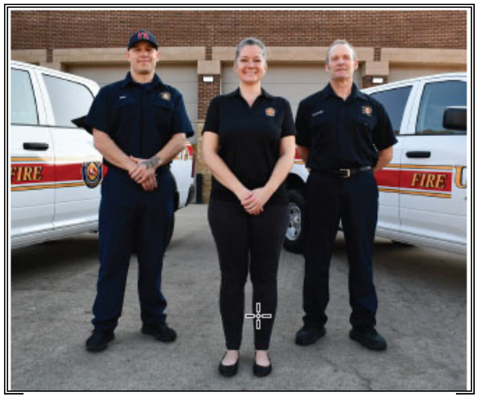
- Assistant Chief Zimmer was promoted to Fire Chief with the retirement of Chief Nofziger. Michael Bell hired as Assistant Fire Chief. Fourteen Firefighter/Paramedics hired to bring the Division to full staffing strength.
- CARES (Community Assistance Referrals and Education Services).
    - Stats January 2023 – December 2024:
        - intakes – 137
        - Follow-up visits – 520
        - Grab Bar Installs – 555
        - Knox Box Installs – 89
        - Distributed 400 emergency preparedness kits
- Fall of 2024, the Fire Division completed their first community based strategic planning process. With community support and engagement, this consultant-led process has created a 5-year plan focused on Division performance, service delivery priorities and capital improvements.
- Presented the Firefighter of the Year award to FF/P Anthony Fererro (2023).
- Presented the Mary E. Fontana Distinguished Service Award to Scott Hillman (2023).
- Fire Prevention oversaw the safe completion of several large construction projects:
    - The UA Gateway
    - The Coventry, an assisted and independent living facility
    - The Kingston apartment building adjacent to the Kingsdale Shopping Center.
    - The Bob Crane Community Center, to be completed in early 2025.
- Fire Prevention conducted 1,559 fire inspections and 7 fire investigations in 2024.
- Installed 220 smoke alarms in homes in partnership with American Red Cross “Sound the Alarm” program.
- Performed 200 car seat installations in 2023 and 181 in 2024.
- Approximately 10,900 students received fire safety lessons.

FIRE DIVISION

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



FIRE DIVISION



CARES Team


Safety Town 2024

Budget Summary

	Actual		Adopted	
	2023	**2024**	**2025**	**2026**
General Fund	$10,067,351	$11,083,881	$12,519,900	$13,041,000
EMS Billing Fund	549,658	1,589,139	164,000	164,000
Capital Equipment Fund	112,919	272,275	428,900	0
Total - All Funds	**$10,729,928**	**$12,945,295**	**$13,112,800**	**$13,205,000**
Expenditures by Category				
Personal Services	$9,658,819	$10,459,291	$11,872,300	$12,390,000
Other Than Personal Services	533,862	720,599	811,600	815,000
Capital Equipment	537,247	1,765,405	428,900	0
Total	**$10,729,928**	**$12,945,295**	**$13,112,800**	**$13,205,000**

Authorized Personnel	2023	2024	2025	2026
Full-Time Budgeted	59.00	62.00	63.00	63.00
FTE	0.00	0.00	0.00	0.00
Total	**59.00**	**62.00**	**63.00**	**63.00**

On The Horizon

- Replacement Medic (ambulance) in 2026.
- Expand outreach of Community Risk Reduction / Fire Prevention programming.
- Begin work on initiatives identified in Strategic Plan .


2024 Stair Climb Fundraiser

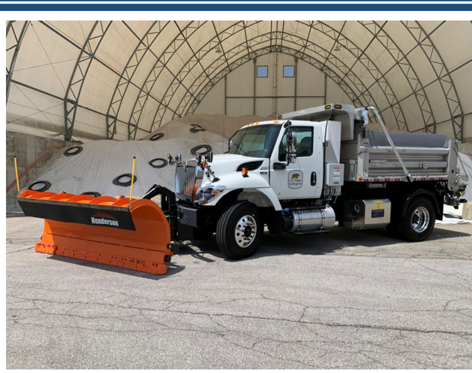
City of Upper Arlington®

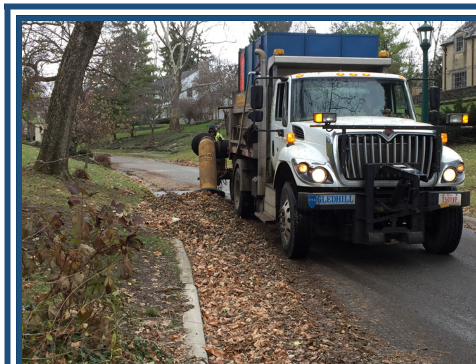
Workload Measures

	Actual	
	2023	**2024**
Sanitary Line – Clean & Inspect (lin. ft.)	79,875	59,301
Street Sweeping (lane miles)	349	634
Roadway Repairs (sq. ft.)	54,844	33,919
Potholes Patched (each)	1,122	387
Leaf Collection (cu. yds.)	16,202	20,000
Street Signs Installed (each)	341	258
Catch Basin Inspections (each)	563	1374
Catch Basin Repairs (each)	134	70
Fire Hydrant Repairs (each)	130	169
Citizen Call Responses	881	793

2023 - 2024 Accomplishments

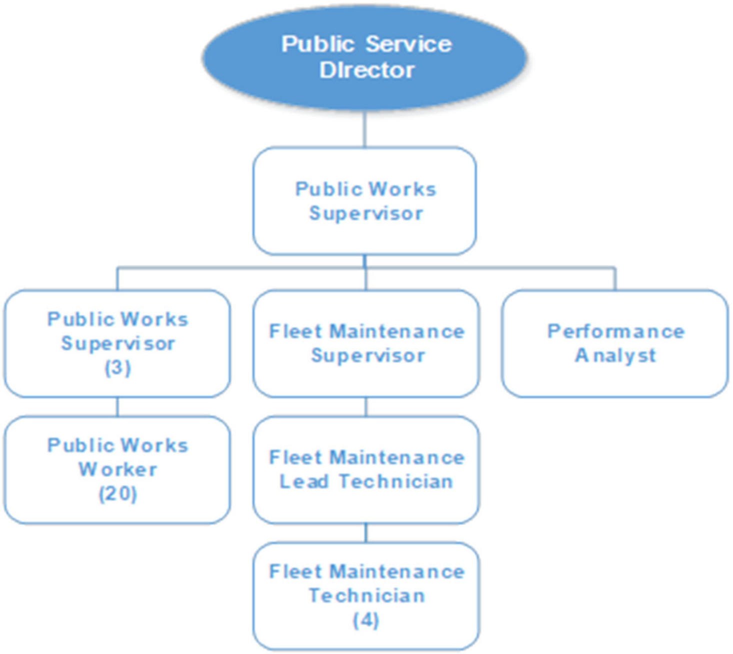
- Completed 1,046 work orders for maintenance or repairs of City vehicles
- Continued to update and maintain our leaf collection machines to improve safety and efficiency
- Completed 1,523 responses to citizen requests
- Contracted to paint 348 fire hydrants in one district of the City
- Installed 8 residential Overactive Sump Pump kits at curbside.
- Public Works completed 957 work orders from Oct. 2023 to Oct. 2024
- Rolled out citywide curbside food waste collection program with Local Waste Services – collected 355,000 pounds of food waste with nearly 1,500 participating households
- Continued drop-off collection programs for food waste, pumpkins, electronic waste and household batteries





PUBLIC WORKS DIVISION

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



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

On The Horizon

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

Budget Summary

	Actual		Adopted	
	2023	**2024**	**2025**	**2026**
General Fund	$1,267,433	$1,284,815	$1,700,400	$1,796,600
Street Maintenance Repair Fund	1,276,772	1,350,267	1,582,700	1,633,500
Solid Waste Fund	3,744,632	3,988,088	4,134,100	4,137,500
Sewer Surcharge Fund	675,711	1,219,070	1,247,000	1,280,500
Water Surcharge Fund	477,631	342,368	512,700	516,600
Stormwater Fund	608,766	856,389	1,175,000	735,400
Capital Equipment Fund	557,514	402,938	1,233,500	0
Total - All Funds	**$8,608,459**	**$9,443,935**	**$11,585,400**	**$10,100,100**
Expenditures by Category				
Personal Services	$2,877,955	$3,052,850	$3,585,500	$3,854,200
Other Than Personal Services	5,094,495	5,396,073	6,273,400	6,245,900
Capital Equipment	636,009	995,012	1,726,500	0
Total	**$8,608,459**	**$9,443,935**	**$11,585,400**	**$10,100,100**

Authorized Personnel	2023	2024	2025	2026
Full-Time Budgeted	31.00	31.00	31.00	31.00
FTE	1.73	1.73	1.73	1.73
Total	**32.73**	**32.73**	**32.73**	**32.73**

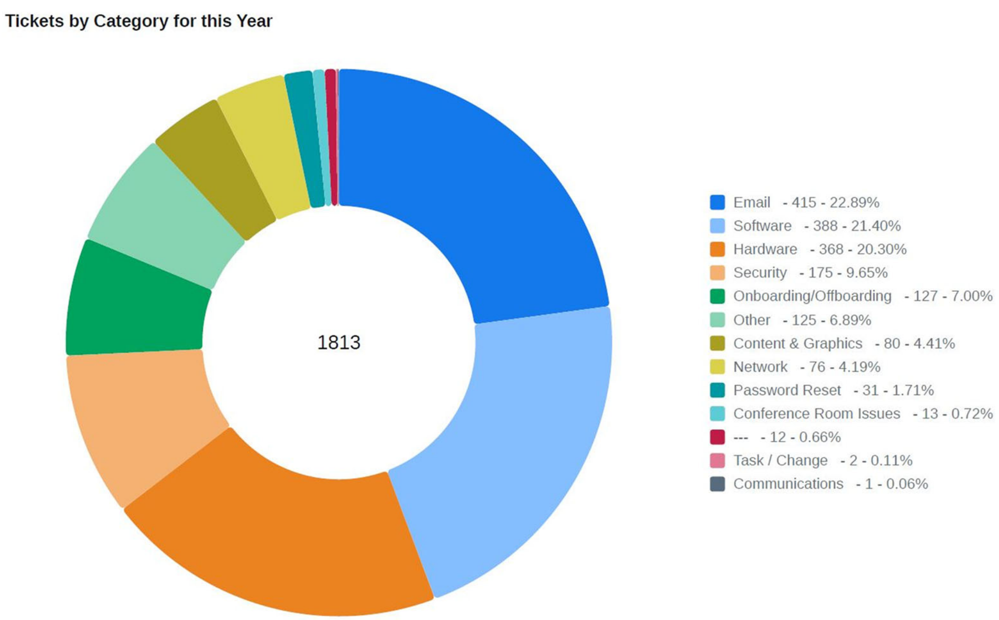
Workload Measurements

Support tickets
2023: 1,941
2024: 1,813

Application websites
Availability: 99.98%
Average response time: 1.4 seconds

Security effectiveness
Average Phish/Spam/Malware blocked: 26% of total email
Average # staff passing security training: 96%

Types of support needed



2023 - 2024 Accomplishments

Capital projects:

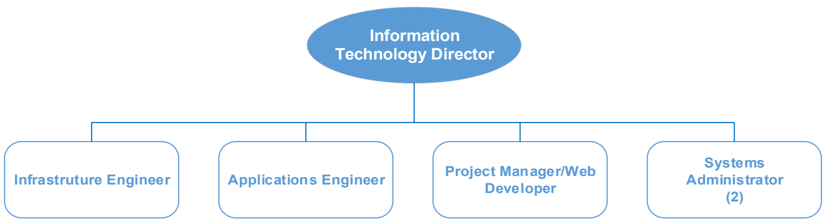
- Community Center technology infrastructure
- City fiber network equipment upgrades
- Northam Park project technology enhancements

General projects:

- Police RMS system implementation
- New IT position integrated to enhance IT support
- Cybersecurity audit conducted by State of Ohio
- City and Police Intranet implementation
- City migration to Onedrive, SharePoint and Teams
- Legal matter management application
- E-signing contract digital signature process
- Various information and system security enhancements
- Various system and application upgrades

INFORMATION TECHNOLOGY DEPARTMENT

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



Budget Summary

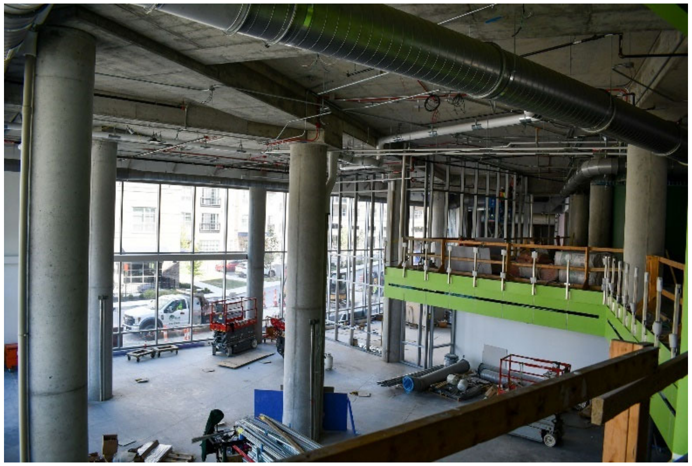
	Actual		Adopted	
	2023	**2024**	**2025**	**2026**
General Fund	$1,646,070	$1,830,360	$2,522,200	$2,547,400
Capital Equipment Fund	13,060	5,031	117,600	0
Technology Fund	49,637	344,491	433,500	75,000
Total - All Funds	**$1,708,767**	**$2,179,882**	**$3,073,300**	**$2,622,400**
Expenditures by Category				
Personal Services	$713,969	$783,811	$842,100	$914,000
Other Than Personal Services	981,738	1,061,627	1,813,600	1,708,400
Capital Equipment	13,060	334,444	417,600	0
Total	**$1,708,767**	**$2,179,882**	**$3,073,300**	**$2,622,400**

Authorized Personnel	2023	2024	2025	2026
Full-Time Budgeted	6.00	6.00	6.00	6.00
FTE	0.00	0.00	0.00	0.00
Total	**6.00**	**6.00**	**6.00**	**6.00**

On The Horizon

- Community Center technology Go-Live
- E-Citation integration with Police, Court and State
- Establish disaster recovery center in State datacenter
- Asset/work management system go-live
- New server virtualization environment and security enhancements
- City website redesign
- Fire department Intranet site

Bob Crane Community Center - Aerial View



Bob Crane Community Center Fitness Center

2023 - 2024 Accomplishments

- Bob Crane Community Center construction began, entered agreement with OSUWMC as wellness partner and tenant, constructed parking deck, selected vendors for furniture, fitness equipment and e-sports.
- Developed plans for operating the Bob Crane Community Center including membership structure, facility schedule, staff plans, start-up supplies, created part-time positions, hired new fulltime staff, selected cafe operator and event space preferred caterers.
- Conducted 5-Year Parks & Recreation Master Plan update resulting in 42% of tactics completed and 41% in-progress collectively impacting how the Department approaches projects and services.
- PLAY UA financial support program assisted 81 households providing $21,792 in financial aid.
- Transitioned the “Music in the Park” concert series into the “UA Performance Series”. These larger community events celebrate visual and performing arts in a variety of ways and includes the new “Party on the Plaza” event which is hosted annually at the Municipal Service Center and “Stories of Resilience” an event hosted in partnership with the UA Library to celebrate Black History Month.
- Developed an emerging artists program for the Labor Day Arts Festival to provide opportunities for new artists to learn and participate as vendors at the annual event.
- Issued a call for artists for a temporary public art exhibit in Northwest Kiwanis and Burbank Park.
- Transitioned Swim Lesson Instruction to staff taught program in 2024 with 153 sessions and 618 registrants.
- Replaced Safety Town bicycles through funding from the UA Community Foundation
- Addition of Passenger Bus in late 2022 allowed us to grow our travel programs for adults and seniors. Our day trips have become some of our most popular programs and are getting seniors to places they otherwise would not be able to visit.
- Completion of Northam Park West Athletic Field Renovation Project that rebuilt two ball diamonds and two multi-purpose fields with new drainage, irrigation and improved grading; successfully completed turf establishment and first year of maintenance.
- Began renovation of the Northam Park Tennis Complex and Park Service Building. Project will provide nine clay tennis courts, six pickleball courts, year-round restrooms and a new service building.

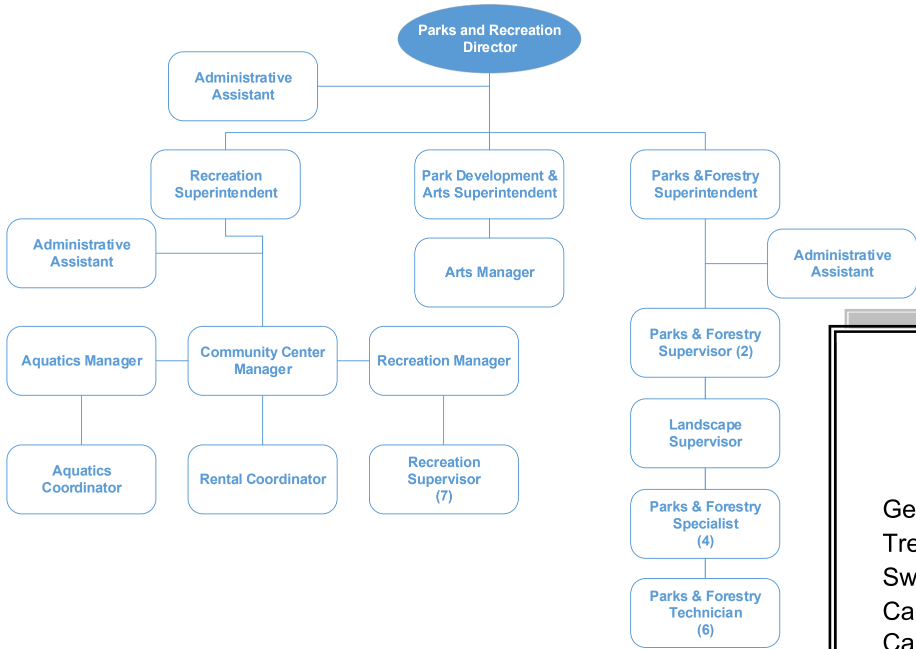
PARKS AND RECREATION DEPARTMENT

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

2023 - 2024 Accomplishments (cont.)

- Successful implementation and use of the Automated Field Painter, sports users indicated this had a significant and positive impact on their organizations.
- Improved maintenance and playability of our baseball/softball diamonds utilizing new equipment and maintenance dragging schedule, significant regrade and renovation of Reed Diamond 2, and installation of permanent outfield fence at Thompson Diamond 4.
- In partnership with an Eagle Scout candidate, installed two new Bocce Courts at Thompson Park, these will replace the two currently at the UA Senior Center.
- Initiated a Master Plan process for Fancyburg Park focusing on replacing outdated amenities and updating the park to better meet community needs.
- Replaced playground at the Thompson Park North Shelter with a new larger playground that will better serve both Day Camp participants and Residents.
- Began the design process for the replacement of the toddler feature at Devon Pool.
- Installation of over 400 solar panels on the roof of the Bob Crane Community Center.
- Added zero emissions equipment to our fleet with the addition of two electric riding mowers and three autonomous mowers.
- Completed shelter improvements including new garage doors at Thompson South and restroom fixtures and amenity upgrades to Fancyburg and Reed.

PARKS AND RECREATION DEPARTMENT



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

On The Horizon

- Open Bob Crane Community Center, hire and train @ 120 part-time employees.
- Open Northam Park Tennis and Pickleball courts and west. fields, complete multi-phase park renovation.
- Expand Summer Day Camp to fourth location.
- Replace Devon Toddler Pool.
- Art installation at Bob Crane Community Center.
- Conduct Department Master Plan and Urban Forestry Master Plan in conjunction with City Master Plan.
- Begin renovation of Fancyburg Park based on results of the current Master Plan process.

Budget Summary

	Adopted		Adopted	
	2023	**2024**	**2025**	**2026**
General Fund	$4,874,304	$5,490,374	$8,383,300	$8,736,400
Tree Planting Fund	59,927	15,000	15,000	15,000
Swimming Pool Fund	975,085	961,474	1,140,600	1,257,600
Capital Equipment Fund	180,733	319,422	272,000	0
Capital Improvement Funds	57,673	58,369	141,400	153,300
Total - All Funds	**$6,147,722**	**$6,844,639**	**$9,952,300**	**$10,162,300**
Expenditures by Category				
Personal Services	$3,883,334	$4,360,208	$6,648,500	$7,170,400
Other Than Personal Services	2,083,655	2,165,009	3,031,800	2,991,900
Capital Equipment	180,733	319,422	272,000	0
Total	**$6,147,722**	**$6,844,639**	**$9,952,300**	**$10,162,300**

Authorized Personnel	2023	2024	2025	2026
Full-Time Budgeted	29.00	33.00	33.00	34.00
FTE	34.46	33.59	73.84	73.84
Total	**63.46**	**66.59**	**106.84**	**107.84**

City of
Upper Arlington®

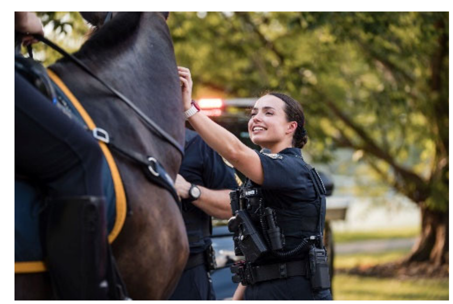
POLICE DIVISION

TYPE OF OFFENSE	2023	2024	COMPARISON
Accident report taken	378	329	-12.96%
Citations	2,710	2,053	-24.27%
OVI	72	100	+38.89%
Arrests	654	613	-6.27%
Theft	297	280	-5.72%
Assault	10	15	+50.00%
Domestic Disputes	32	26	-18.75%
Domestic Violence	6	9	+50.00%
Criminal Damage	52	60	+15.38%
Drug Abuse*	50	12	-76.00%
Sex Offenses**	2	11	+450%

*State of Ohio legalized marijuana, causing significant reduction
**Sex Offenses includes crimes designated as Rape

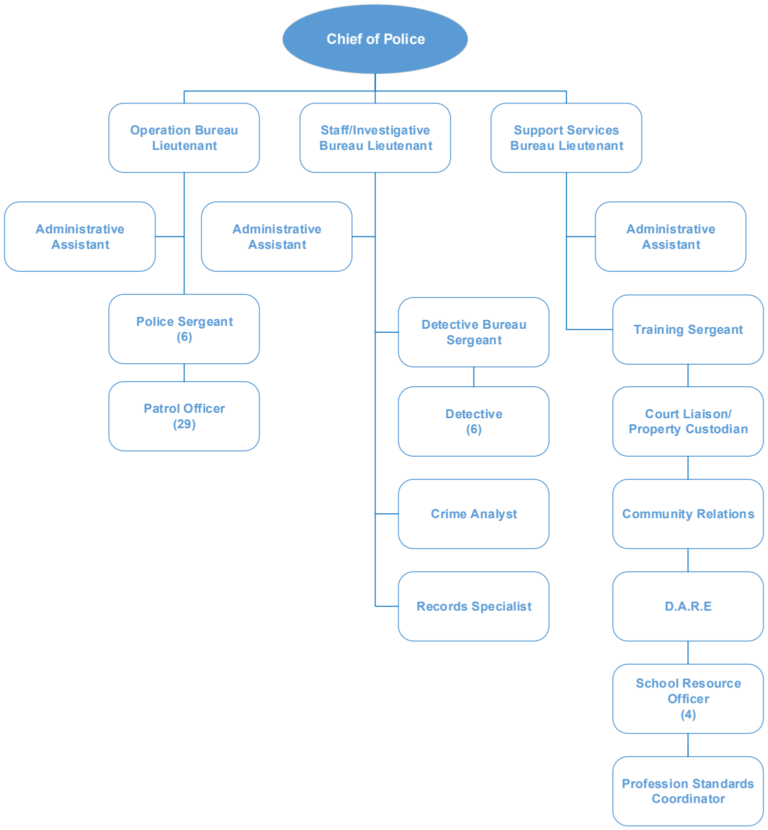
2023 - 2024 Accomplishments

- Successful CALEA Accreditation: remote web-assessments in November 2023 and April 2024. An on-site assessment completed in June 2024.
- Implemented a multidisciplinary professional standards committee to revise agency policy, plan training, and develop agency goals.
- Promoted Lieutenant Hall to Chief and subsequently promoted two lieutenants and two sergeants.
- Completed the remodel of the MSC Police Headquarters.
- Realigned civilian staff functions to improve efficiency and customer service.
- Detective Wuertz was a lead investigator in a record Crypto-Currency Seizure of $150 million



POLICE DIVISION

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



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

Budget Summary

	Actual		Adopted	
	2023	**2024**	**2025**	**2026**
General Fund	$10,511,660	$11,069,831	$12,262,800	$12,715,600
Law Enforcement Fund	230,482	234,947	298,100	278,400
Enforcement Education Fund	306	768	2,500	2,500
Capital Equipment Fund	445,034	317,991	487,800	0
Total - All Funds	**$11,187,482**	**$11,623,537**	**$13,051,200**	**$12,996,500**
Expenditures by Category				
Personal Services	$8,969,351	$9,568,827	$10,349,700	$10,811,800
Other Than Personal Services	1,773,097	1,736,719	2,183,700	2,184,700
Capital Equipment	445,034	317,991	517,800	0
Total	**$11,187,482**	**$11,623,537**	**$13,051,200**	**$12,996,500**

Authorized Personnel	**2023**	**2024**	**2025**	**2026**
Full-Time Budgeted	60.00	60.00	60.00	60.00
FTE	0.50	0.50	0.50	0.50
Total	**60.50**	**60.50**	**60.50**	**60.50**

On The Horizon

- Implementing new software to more efficiently manage complaints, internal affairs investigations, use of force and pursuit reporting, community engagement, field training, and employee wellness.

Workload Measures

	Actual	
	2023	2024
Number of right-of-way permits issued	354	423
Number of resident requests for service	573	591

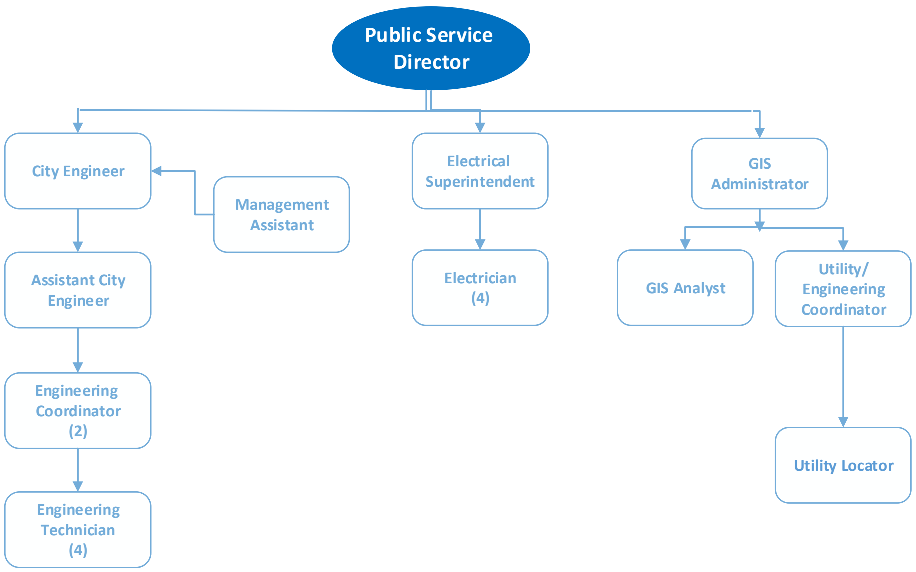
Waterline Replacement

2023 - 2024 Accomplishments

- Updated the City's 10-year Capital Improvement Program, to reflect work proposed from 2025 through 2034 - estimated at $192 million
- Initiated the second five-year cycle of the sidewalk maintenance program starting at Zone 5
- Administered planning, design and construction of 21 CIP projects valued in excess of $33 million.
- Applied for funding on the following infrastructure projects:
  - -Riverside Drive Shared-Use-Path (2025 construction)
  - -Redding Road Resurfacing (2025 construction)
  - -Zollinger Road Mobility and Safety Improvement Project (2026 construction)
  - -Fiver Points Intersection Project (2029
- Completed 2024 pavement conditions ratings of all Upper Arlington streets which finalized the 10-year cycle of street ratings. Current and future ratings will be complimented with the new Pavement Condition Index rating process.
- Completed CIP Projects including:
  - -Sidewalk Petitions and Maintenance
  - -School Crosswalk Enhancements
  - -Wakefield Forest Traffic Calming
  - -Lane Avenue Shared-Use Path
  - -2023 and 2024 Sustainable Sewer Solutions Projects
  - -2023 & 2024 Waterline Projects including the replacement of 51 discontinued fire hydrants
  - -Fishinger Road Reconstruction & Waterline Replacement Phase 1
- Fishinger Road Reconstruction & Waterline Replacement Phase 2 will be completed early 2025 ($4.6M MORPC grant)
- Received and responded to over 16,000 OUPS One Call requests
- GIS Utility Asset Dashboard created to show continuously updated quantity of assets by type.
- 10-year CIP dashboard created in GIS in conjunction with current year Story Map to track and sort future projects by type and projected year of construction.
- Improved City-wide communication with residents in conjunction with Community Affairs for project updates

PUBLIC SERVICE ADMINISTRATION

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



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

Budget Summary

	Actual		Adopted	
	2023	**2024**	**2025**	**2026**
General Fund	$1,264,521	$1,289,529	$1,397,800	$1,480,400
Street Maintenance Repair Fund	829,510	775,583	1,129,200	1,009,400
Neighborhood Lighting Fund	61,411	36,194	149,900	124,900
Capital Equipment Fund	336,105	38,826	223,000	0
Capital Improvement Funds**	466,571	472,656	709,000	725,000
Total - All Funds	**$2,958,118**	**$2,612,788**	**$3,608,900**	**$3,339,700**
Expenditures by Category				
Personal Services	$1,956,953	$2,213,952	$2,542,200	$2,666,300
Other Than Personal Services	665,060	360,010	843,700	673,400
Capital Equipment	336,105	38,826	223,000	$0
Total	**$2,958,118**	**$2,612,788**	**$3,608,900**	**$3,339,700**

** - Amounts represent capitalized personal services only.

Authorized Personnel	2023	2024	2025	2026
Full-Time Budgeted	18.00	19.00	19.00	19.00
FTE	1.44	0.96	0.96	0.96
Total	**19.44**	**19.96**	**19.96**	**19.96**

On The Horizon

- Implement & manage the 10-year CIP.
- Annual street maintenance and road reconstruction projects.
- Utility infrastructure upgrades.
- Site development and traffic studies.
- Implement new OpenGov Asset Management Software and transition from the old system.
- Crosswalk upgrades at 12 locations around the City

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Capital

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CAPITAL EQUIPMENT

While the City prepares a two-year budget, the capital equipment budget is adopted annually. This is done because unlike more predictable or recurring operational costs (such as salaries), the need for capital equipment can change based on unforeseen circumstances, emergencies, technological advancements, or shifts in departmental priorities. By adopting the capital equipment budget annually, the City can reassess its needs, evaluate the effectiveness of previously acquired equipment, and prioritize purchases based on the most current information. This process provides an opportunity to adjust for any shifts in strategic goals, technology upgrades, or changes in economic conditions.

The Capital Equipment budget is comprised of additional or replacement equipment needed in the City's fleet, office, and technology areas, along with other miscellaneous tools and equipment. Each budget cycle, departments assess their capital equipment needs and submit their requests and reasoning to the City Manager for review and inclusion into the adopted budget. As part of the evaluation process, departments will consult with City's fleet and information technology experts.

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

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

The majority of the City's current and future capital equipment purchases are made from the Capital Equipment and Technology Funds. The Capital Equipment Fund accounts for a dedicated ½ mill permanent property tax which is expected to generate approximately $1.5 million for the City. The Technology Fund accounts for the revenues generated from cellular tower lease fees and they are used exclusively for technology or related equipment purchases. Beginning in 2018, the City began to supplement the traditional funding sources with additional transfers from the General Fund. The main reason for this was that the revenue sources were not increasing at the same pace as the increases in the cost of equipment and technology. This budget includes a proposal to increase these supplements (Capital Equipment – $240K to $500K; Technology Fund – $75K to $100K) due increasing costs and needs.

Additional funding for capital equipment will also come from other sources, including: fees deposited into the Water Surcharge, Sanitary Sewer Surcharge, and Stormwater Management Funds; law enforcement funds; and, grants.

The 2025 detailed capital equipment budget is presented on the following pages, by department, and includes a brief description of the item, quantity, whether it is replacement item or new item, 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.

CAPITAL EQUIPMENT

Replacement or Routine –

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

New or Non-routine –

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

The following tables provide a summary of the adopted 2025 capital equipment budget by fund and then by department. The details to the budgeted amounts can be found on the pages immediately following this section.

2025 Capital Equipment Budget
By Department

Facilities Maintenance	$	30,000
Fire Division		428,900
Information Technology		417,600
Parks and Recreation		272,000
Police Division		273,300
Public Service Administration		223,000
Public Works		1,726,500
	$	3,371,300

2025 Capital Equipment Budget
By Fund

Capital Equipment Fund	$	2,548,300
Technology Fund		300,000
Law Enforcement Fund		30,000
Sanitary Sewer Surcharge Fund		13,000
Water Surcharge Fund		10,000
Stormwater Management Fund		470,000
	$	3,371,300

CAPITAL EQUIPMENT

Facilities Maintenance

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Scissor lift (BCCC)	1	N	$30,000	Capital Equipment Fund
				$30,000	

Fire

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Fire safety house	1	R	$ 200,000	Capital Equipment Fund
2	Battery-operated hydraulic rescue tools	1	R	70,000	Capital Equipment Fund
3	Prevention vehicles (hybrid)	2	N	100,000	Capital Equipment Fund
4	Battery-operated ventilation fan	1	R	5,500	Capital Equipment Fund
5	Treadmills for Station 72	2	R	10,400	Capital Equipment Fund
6	Portable radios	4	R	22,000	Capital Equipment Fund
7	Tool mounting for L72	1	N	21,000	Capital Equipment Fund
				$ 428,900	

Information Technology

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Server virtualization platform	2	R	$ 300,000	Technology Fund
2	Fiber network switches	2	N	22,000	Capital Equipment Fund
3	Network security application	1	R	42,500	Capital Equipment Fund
4	Barcode scanning system (Fleet)	1	N	8,100	Capital Equipment Fund
5	Location intelligence application (Community/Economic Development)	1	N	45,000	Capital Equipment Fund
				$ 417,600	

CAPITAL EQUIPMENT

Parks

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Truck lease buy out	1	N/A	$ 10,000	Capital Equipment Fund
2	Tractor	1	R	65,000	Capital Equipment Fund
3	Heavy equipment trailer	1	R	17,000	Capital Equipment Fund
4	Water reel	2	R	42,000	Capital Equipment Fund
5	Key management system	1	N	12,000	Capital Equipment Fund
6	Autonomous field mowers	3	N	39,000	Capital Equipment Fund
7	Zero turn mower	1	N	17,000	Capital Equipment Fund
8	Pick-up truck with dump bed insert	1	R	70,000	Capital Equipment Fund
				$ 272,000	

Police

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Public safety drone	1	N	30,000	Law Enforcement Fund
2	Patrol cruisers and upfitting (marked)	3	R	212,800	Capital Equipment Fund
3	Evidence drying cabinet	1	N	11,000	Capital Equipment Fund
4	Key management system	1	N	19,500	Capital Equipment Fund
				$ 273,300	

Public Service

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Hybrid SUV/Truck	3	R	$ 135,000	Capital Equipment Fund
2	GPS receiver unit	1	R	16,500	Capital Equipment Fund
3	GPS utility locator unit	1	N	11,500	Capital Equipment Fund
4	Radar vehicle detection	5	R	60,000	Capital Equipment Fund
				$ 223,000	

Public Works

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Single-axle dump truck with snow plow / spreader	3	R	$ 795,000	Capital Equipment Fund
2	3/4-ton pickups w/snow plow, arrow panel, lift gate	2	R	125,000	Capital Equipment Fund
3	Street sweeper w/ dual side brooms	1	R	380,000	Storm
4	Leaf collection trailer	1	R	90,000	Storm
5	One-ton dump truck w/plow and salting equipment	1	R	125,000	Capital Equipment Fund
6	Material handling arm attachment	1	N	8,500	Capital Equipment Fund
7	Sewer push camera w/ monitor	1	N	13,000	Sanitary
8	Fire hydrant parts washer	1	N	10,000	Water
9	A/C refrigerant recovery and recycling machine	1	N	25,000	Capital Equipment Fund
10	Welder	1	R	40,000	Capital Equipment Fund
11	Hybrid SUV	1	R	60,000	Capital Equipment Fund
12	Key management system	1	N	55,000	Capital Equipment Fund
				$ 1,726,500	

City of
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Capital Improvement Plan 2025 – 2034 (in millions)		
Detail	Amount	Percent
Streets, etc.	**$97.89**	**50.98%**
(includes streets, sidewalks, lights, signals, etc.)		
Utilities	**48.96**	**25.50%**
(includes waterlines, sewerlines, stormwater projects, bridges/culverts)		
Parks	**30.68**	**15.98%**
(excludes the proposed Community Center)		
Miscellaneous	**14.47**	**7.54%**
(includes internal facility projects)		
Total	**$192.00**	**100.00%**

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

The City's financial policies include guidance for maintaining a 10-year CIP (updated annually) with the goal of achieving the annual replacement cost of the infrastructure based upon the service life of each component. The CIP is managed and developed by a committee consisting of representatives from all the major divisions of the City. This committee is responsible for evaluating potential projects, adding and removing projects, and prioritizing the projects to be included within the CIP. For this budget cycle, the adopted CIP includes years 2025 – 2034 and totals $192 million, or approximately $19.2 million per year.

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

Financing

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

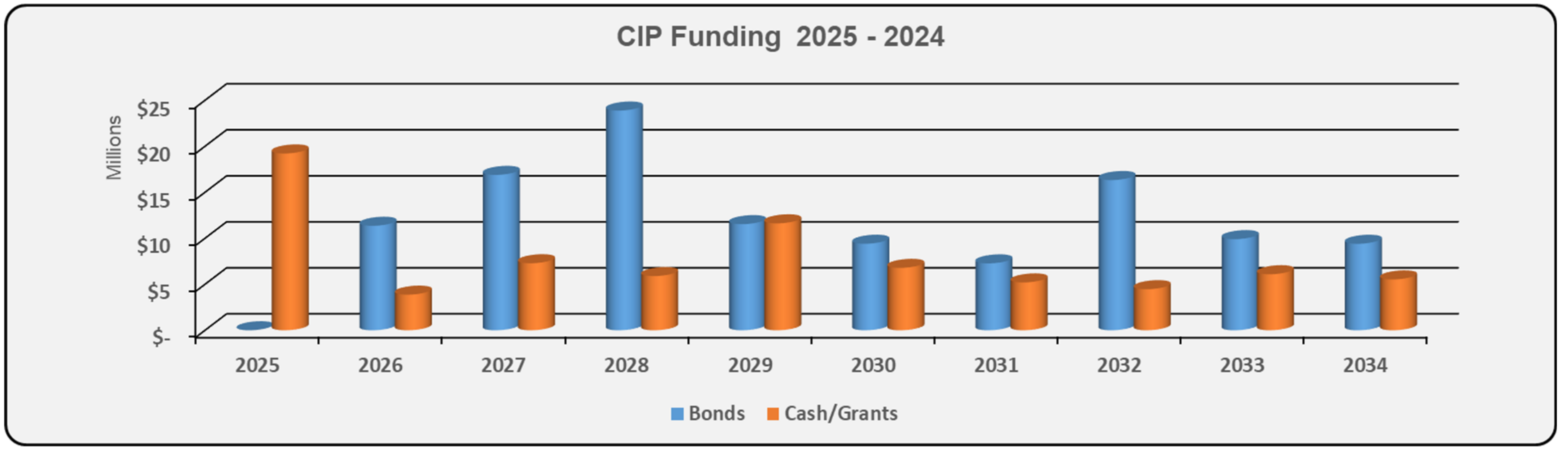
The cash funding for the CIP comes from two primary sources:

- Since 1997, City Council has annually designated $750,000 from the General Fund revenue to supplement the available cash for capital improvements. Beginning in 2018, this designation was increased to $1.25 million. The adopted budget includes increasing the annual allocation to $3 million to cover the costs associated with the CIP. This proposal has been incorporated into the ongoing operating budget in future years for continued support of the plan. Additionally, amounts above the annual designation are for specific projects that are authorized by City Council. All of these funds are transferred to the Infrastructure Fund.
- In November 2014, the citizenry approved increasing the City's income tax rate from 2.0% to 2.5%, with the. additional 0.5% income tax being restricted to funding capital improvements. The revenue generated from the .5% increase, or 20% of the 2.5%, is deposited into the Capital Asset Management Fund (CAM) along with an additional 8% of the income tax collections committed by City Council for the payment of capital improvements or the principal and interest payments on debt issued for capital improvements.

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

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

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



CAPITAL IMPROVEMENTS

The adopted budget includes two other capital improvement line items in the fund section. The first line item is entitled “Capital improvements – Community Center/Office” and it can be located on the consolidated presentations and in the Bonded Improvement and Infrastructure Improvement Funds. This line item will be used to track the capital improvement costs associated with the Bob Crane Community Center and the corresponding tenant space that the City is currently constructing. The majority of the costs associated with this project have been accounted for in budgets prior to 2025. The amounts presented in 2025 and beyond *do not represent increases* in the overall project, rather they reflect amounts that may be needed to properly account for certain transactions (adjustments between funds). Like the CIP, the Bob Crane Community Center and related tenant space has been funded by a combination of cash and debt financing.

The second line item related to capital improvements is entitled “Capital improvements – TIF.” This line item will be used for capital improvement (public infrastructure) expenditures that are associated with developments occurring throughout the City and are being funded with tax increment financing (TIF). The adopted 2025 and 2026 budgets *do not* currently include any amount for this line item due to the previous years including amounts for the public infrastructure related to the Lane II, Gateway, and Kingsdale area (structured parking facility) projects.

A summarized version of the 2025 – 2034 CIP budget can be found on the pages immediately following this section. The full version can be found on the City’s website at https://upperarlingtonoh.gov/engineering-division/.

CAPITAL IMPROVEMENTS

	2025				**Budgeted Funding Source**	
Project Year	**Project Name**		**Project Type**	**2025 Adopted**	**Bonds**	**Cash/ Grants**
Construction						
2025	Street Maintenance Program		Streets	$ 1,469,000	$ -	$ 1,469,000
2025	Street Reconstruction Program		Streets	3,018,500	-	3,018,500
2025	Redding Rd. Resurfacing (Fishinger to Zollinger)		Streets	1,406,900	-	1,406,900
2025	Crosswalk Enhancement		Streets	615,000	-	615,000
2025	Sidewalk Maintenance Program		Sidewalks	313,000	-	313,000
2025	Riverside Drive Shared Use Path and Metro Park Connection		Sidewalks	1,576,800	-	1,576,800
2025	Annual Sidewalk Incentive Program		Sidewalks	100,000	-	100,000
2025	Sidewalk Gap Project	*(Council priority)*	Sidewalks	492,000	-	492,000
2025	Arlington Center Blvd Street Lights		Street Lights	226,000	-	226,000
2025	Waterline Replacements		Waterlines	1,559,400	-	1,559,400
2025	Hydrant Replacements		Waterlines	226,000	-	226,000
2025	Stormwater Projects		Stormwater	84,800	-	84,800
2025	Sustainable Sewer Solution Program		Sanitary Sewers	1,652,500	-	1,652,500
2025	Sanitary Sewer Repairs from Inspection and Emergency		Sanitary Sewers	215,000	-	215,000
	Park Improvements					
2025	*- Sidewalks*		Parks	40,700	-	40,700
2025	*- Small Capital Projects*		Parks	106,500	-	106,500
2025	*- Sunny 95 Tennis Court Resurfacing*		Parks	67,800	-	67,800
2025	*- Devon Toddler Pool*		Parks	1,695,000	-	1,695,000
Design/Engineering						
2026	Street Maintenance Program		Streets	39,000	-	39,000
2026	Street Reconstruction Program		Streets	330,000	-	330,000
2026	Zollinger Rd. Improvements (Riverside Dr. to North Star Rd.)		Streets	726,000	-	726,000
2029	Five Point Intersection Study		Streets	750,000	-	750,000
TBD	Henderson Rd. Preliminary Study	*(Council priority)*	Streets	750,000	-	750,000
2026	Sidewalk Maintenance Program		Sidewalks	40,000	-	40,000
2026	Waterline Replacements		Waterlines	177,000	-	177,000
2026	Hydrant Replacements		Waterlines	20,000	-	20,000
2025	Stormwater Master Plan		Stormwater	350,000	-	350,000
2026	Stormwater Projects		Stormwater	15,000	-	15,000
2026	Sustainable Sewer Solution Program		Sanitary Sewers	75,000	-	75,000
	Park Improvements					
2025	*- Fancyburg Master Plan - Phase II*		Parks	100,700	-	100,700
2026	*- Northam Park Improvements (East Athletic Fields)*		Parks	161,700	-	161,700
2026	*- Smith Nature Park Bridge Replacement*		Parks	10,000	-	10,000
2026	*- Miller Park Bridge Replacements*		Parks	15,000	-	15,000
2026	*- Fancyburg Service Yard*		Parks	67,500	-	67,500
2029	PSC Fuel Tank Replacement		Miscellaneous	150,000	-	150,000
TBD	Fishinger Road Utility Relocation - Phase 1 & 2		Miscellaneous	375,000	-	375,000
TBD	ADA Transition Plan Update		Miscellaneous	200,000	-	200,000
			TOTAL:	**$ 19,216,800**	**$ -**	**$ 19,216,800**

Project Year	Project Name	Project Type	2026 Adopted	Bonds	Cash/ Grants
	2026			**Budgeted Funding Source**	
Construction					
2026	Street Maintenance Program	Streets	$ 1,549,800	$ -	$ 1,549,800
2026	Street Reconstruction Program	Streets	2,621,900	2,621,900	-
2026	Northwest Blvd Reconstruction - Phase III	Streets	2,467,800	2,467,800	-
2026	Sidewalk Maintenance Program	Sidewalks	288,100	-	288,100
2026	Annual Sidewalk Incentive Program	Sidewalks	105,500	-	105,500
2026	Waterline Replacements	Waterlines	1,406,800	1,406,800	-
2026	Hydrant Replacements	Waterlines	238,500	-	238,500
2026	Stormwater Projects	Stormwater	178,800	-	178,800
2026	Sustainable Sewer Solution Program	Sanitary Sewers	1,819,500	1,819,500	-
2026	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	227,000	-	227,000
	Park Improvements				
2026	*- Sidewalks*	Parks	43,000	-	43,000
2026	*- Northam Park Improvements (East Athletic Fields) - Phase V*	Parks	1,926,700	1,926,700	-
2026	*- Smith Nature Bridge Replacement*	Parks	119,300	-	119,300
2026	*- Miller Park Bridge Replacements*	Parks	178,900	-	178,900
2026	*- Fancyburg Service Yard*	Parks	804,800	-	804,800
2026	*- Community Center Public Art*	Parks	105,500	-	105,500
Design/Engineering					
2027	Street Maintenance Program	Streets	41,200	-	41,200
2027	Street Reconstruction Program	Streets	349,000	349,000	-
2027	Sidewalk Maintenance Program	Sidewalks	42,200	-	42,200
2027	Waterline Replacements	Waterlines	189,900	189,900	-
2027	Hydrant Replacements	Waterlines	21,100	-	21,100
2027	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)	Stormwater	177,300	177,300	-
2027	Stormwater Projects	Stormwater	15,900	-	15,900
2027	Sustainable Sewer Solution Program	Sanitary Sewers	79,200	79,200	-
	Park Improvements				
2027	*- Fancyburg Park Improvements (Site, Shelter, Paths) - Phase I*	Parks	316,500	316,500	-
		TOTAL:	**$ 15,314,200**	**$ 11,354,600**	**$ 3,959,600**

CAPITAL IMPROVEMENTS

2027				Anticipated Funding Source	
Project Year	Project Name	Project Type	2027 Adopted	Bonds	Cash/ Grants
Construction					
2027	Street Maintenance Program	Streets	$ 1,619,500	$ -	$ 1,619,500
2027	Street Reconstruction Program	Streets	2,740,900	2,740,900	-
2027	Lane Ave. Improvements (Northwest Blvd to Riverside)	Streets	2,471,800	2,471,800	-
2027	Zollinger Rd. Improvements (Riverside Dr. to North Star Rd.)	Streets	6,296,500	2,252,100	4,044,400
2027	Sidewalk Maintenance Program	Sidewalks	301,000	-	301,000
2027	Annual Sidewalk Incentive Program	Sidewalks	110,300	-	110,300
2027	Waterline Replacements	Waterlines	1,495,100	1,495,100	-
2027	Hydrant Replacements	Waterlines	249,200	-	249,200
2027	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)	Stormwater	1,046,500	1,046,500	-
2027	Stormwater Projects	Stormwater	186,900	-	186,900
2027	Sustainable Sewer Solution Program	Sanitary Sewers	1,564,800	1,564,800	-
2027	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	237,100	-	237,100
	Park Improvements				
2027	*- Sidewalks*	Parks	44,900	-	44,900
2027	*- Small Capital Projects*	Parks	62,300	-	62,300
2027	*- Fancyburg Park Improvements (Site, Shelter, Paths) - Phase I*	Parks	3,737,400	3,737,400	-
Design/Engineering					
2028	Street Maintenance Program	Streets	44,700	-	44,700
2028	Street Reconstruction Program	Streets	363,700	363,700	-
2029	North Star Rd. Improvements (Waltham to Corp Line)	Streets	228,300	228,300	-
2028	Oxford Drive Improvements	Streets	57,900	-	57,900
2028	Sidewalk Maintenance Program	Sidewalks	44,100	-	44,100
2028	Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.)	Traffic Signals	125,700	-	125,700
2028	Waterline Replacements	Waterlines	198,400	198,400	-
2028	Hydrant Replacements	Waterlines	22,100	-	22,100
2028	Fishinger Run Bridge Project	Bridges	153,800	153,800	-
2028	Stormwater Projects	Stormwater	16,600	-	16,600
2029	Stormwater Improvement Project from Master Plan	Stormwater	220,500	220,500	
2028	Sustainable Sewer Solution Program	Sanitary Sewers	82,700	82,700	-
	Park Improvements				
2028	*- Northwest Kiwanis/Burbank Asphalt Paths*	Parks	16,600	-	16,600
2028	*- Northwest Kiwanis Playground*	Parks	33,100	-	33,100
2028	*- Additional Northwest Kiwanis Improvements*	Parks	66,200	-	66,200
2028	*- Fancyburg Park Improvements (Support Building) - Phase II*	Parks	330,800	330,800	-
		TOTAL:	**$ 24,169,400**	**$ 16,886,800**	**$ 7,282,600**

CAPITAL IMPROVEMENTS

2028					Anticipated Funding Source	
Project Year	**Project Name**	**Project Type**	**2028 Adopted**		**Bonds**	**Cash/ Grants**
Construction						
2028	Street Maintenance Program	Streets	$ 1,715,500		$ -	$ 1,715,500
2028	Street Reconstruction Program	Streets	2,795,400		2,795,400	-
2028	Oxford Drive Improvements	Streets	444,800		-	444,800
2028	Sidewalk Maintenance Program	Sidewalks	307,000		-	307,000
2028	Annual Sidewalk Incentive Program	Sidewalks	112,500		-	112,500
2028	Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.)	Traffic Signals	724,400		-	724,400
2028	Waterline Replacements	Waterlines	1,524,800		1,524,800	-
2028	Hydrant Replacements	Waterlines	254,200		-	254,200
2028	Fishinger Run Bridge Project	Bridges	1,181,800		1,181,800	-
2028	Stormwater Projects	Stormwater	192,500		-	192,500
2028	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	242,000		-	242,000
2028	Sustainable Sewer Solution Program	Sanitary Sewers	1,133,000		1,133,000	-
	Park Improvements					-
2028	*- Sidewalks*	Parks	45,800		-	45,800
2028	*- Northwest Kiwanis/Burbank Asphalt Paths*	Parks	190,700		-	190,700
2028	*- Northwest Kiwanis Playground*	Parks	381,300		-	381,300
2028	*- Additional Northwest Kiwanis Improvements*	Parks	762,500		-	762,500
2028	*- Fancyburg Park Improvements (Support Building) - Phase II*	Parks	3,812,200		3,812,200	-
2028	*- Fancyburg Public Art*	Parks	168,700		-	168,700
2028	Station 71 Renovation	Miscellaneous	12,595,000		12,595,000	-
Design/Engineering						
2029	Street Maintenance Program	Streets	43,900		-	43,900
2029	Street Reconstruction Program	Streets	388,200		388,200	-
2029	Sidewalk Maintenance Program	Sidewalks	45,000		-	45,000
2029	Waterline Replacements	Waterlines	202,500		202,500	-
2029	Hydrant Replacements	Waterlines	22,500		-	22,500
2029	Stormwater Projects	Stormwater	15,000		-	15,000
2029	Sustainable Sewer Solution Program	Sanitary Sewers	248,000		248,000	-
	Park Improvements					
2029	*-Thompson Park Asphalt Paths*	Parks	33,900		-	33,900
2029	*-Thompson Park Boardwalk*	Parks	22,500		-	22,500
2029	*-Thompson Park (North) Shelter Playground*	Parks	135,000		-	135,000
2029	*-Thompson Park Outdoor Fitness*	Parks	32,300		-	32,300
		TOTAL:	**$ 29,772,900**		**$ 23,880,900**	**$ 5,892,000**

CAPITAL IMPROVEMENTS

Project Year	Project Name		Project Type	2029 Adopted	Bonds	Cash/ Grants
	2029				Anticipated Funding Source	
Construction						
2029	Street Maintenance Program		Streets	$ 1,685,000	$ -	$ 1,685,000
2029	Street Reconstruction Program		Streets	2,981,100	2,981,100	-
2029	Five Points Intersection Improvements	*(Council priority)*	Streets	5,798,200	298,200	5,500,000
2029	North Star Road Improvements (Waltham to Corp Line)		Streets	1,867,800	1,867,800	-
2029	Sidewalk Maintenance Program		Sidewalks	313,220	-	313,220
2029	Annual Sidewalk Incentive Program		Sidewalks	114,800	-	114,800
2029	Waterline Replacements		Waterlines	1,555,400	1,555,400	-
2029	Hydrant Replacements		Waterlines	259,200	-	259,200
2029	Stormwater Projects		Stormwater	1,493,000	1,343,000	150,000
2029	Sanitary Sewer Repairs from Inspection and Emergency		Sanitary Sewers	246,700	-	246,700
2029	Sustainable Sewer Solution Program		Sanitary Sewers	1,555,400	1,555,400	-
2029	PSC Fuel Tank Replacement		Miscellaneous	1,147,100	1,147,100	-
	Park Improvements					
2029	*- Sidewalks*		Parks	46,700	-	46,700
2029	*- Small Capital Projects*		Parks	64,900	-	64,900
2029	*-Thompson Park Outdoor Fitness*		Parks	371,900	-	371,900
2029	*-Thompson Park (North) Shelter Playground*		Parks	1,555,400	-	1,555,400
2029	*-Thompson Park Asphalt Paths*		Parks	390,100	-	390,100
2029	*-Thompson Park Boardwalk*		Parks	259,300	-	259,300
Design/Engineering						
2030	Street Maintenance Program		Streets	53,000	-	53,000
2030	Street Reconstruction Program		Streets	395,800	395,800	-
2030	Sidewalk Maintenance Program		Sidewalks	45,880	-	45,880
2030	Waltham Sidewalk Gap Project		Sidewalks	20,100	-	20,100
2030	McCoy Rd. Street Lighting Project		Street Lights	179,000	179,000	-
2030	Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.)		Traffic Signals	130,800	-	130,800
2030	Waterline Replacements		Waterlines	206,500	206,500	-
2030	Hydrant Replacements		Waterlines	23,000	-	23,000
2030	Evans Run Culvert Project		Bridges	103,300	103,300	-
2030	Stormwater Projects		Stormwater	15,000	-	15,000
2030	Sustainable Sewer Solution Program		Sanitary Sewers	80,300	80,300	-
	Park Improvements					
2030	*- Reed Road Park Drainage*		Parks	73,900	-	73,900
2030	*- Reed Road Park Asphalt Paths*		Parks	17,300	-	17,300
2030	*- Reed Road Water Park*		Parks	58,500	-	58,500
2030	*- Reed Road Park Boulder Area*		Parks	48,800	-	48,800
			TOTAL:	**$ 23,156,400**	**$ 11,712,900**	**$ 11,443,500**

CAPITAL IMPROVEMENTS

2030					Anticipated Funding Source	
Project Year	Project Name	Project Type	2030 Adopted		Bonds	Cash/ Grants
Construction						
2030	Street Maintenance Program	Streets	$ 2,036,000		$ -	$ 2,036,000
2030	Street Reconstruction Program	Streets	3,040,700		3,040,700	-
2030	Sidewalk Maintenance Program	Sidewalks	319,400		-	319,400
2030	Annual Sidewalk Incentive Program	Sidewalks	117,000		-	117,000
2030	Waltham Sidewalk Gap Project	Sidewalks	231,400		-	231,400
2030	McCoy Rd. Street Lighting Project	Street Lights	1,031,200		1,031,200	-
2030	Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.)	Traffic Signals	753,600		-	753,600
2030	Waterline Replacements	Waterlines	1,586,500		1,586,500	-
2030	Hydrant Replacements	Waterlines	264,500		-	264,500
2030	Evans Run Culvert Project	Bridges	793,300		793,300	-
2030	Stormwater Projects	Stormwater	201,000		-	201,000
2030	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	251,600		-	251,600
2030	Sustainable Sewer Solution Program	Sanitary Sewers	1,586,500		1,586,500	-
	Park Improvements					
2030	*- Sidewalks*	Parks	47,600		-	47,600
2030	*- Reed Road Park Drainage*	Parks	851,300		-	851,300
2030	*- Reed Road Park Asphalt Paths*	Parks	199,000		-	199,000
2030	*- Reed Road Water Park*	Parks	674,300		-	674,300
2030	*- Reed Road Park Boulder Area*	Parks	561,900		-	561,900
Design/Engineering						
2031	Street Maintenance Program	Streets	52,700		-	52,700
2031	Street Reconstruction Program	Streets	403,700		403,700	-
2032	North Star Road Improvements (Lane Ave to Waltham)	Streets	670,400		670,400	-
2031	Sidewalk Maintenance Program	Sidewalks	46,800		-	46,800
2031	Waterline Replacements	Waterlines	210,600		210,600	-
2031	Hydrant Replacements	Waterlines	23,400		-	23,400
2031	Stormwater Projects	Stormwater	15,000		-	15,000
2031	Sustainable Sewer Solution Program	Sanitary Sewers	81,900		81,900	-
	Park Improvements					
2031	*- Thompson Park South Shelter*	Parks	59,700		-	59,700
2031	*- Mallway Park Improvements*	Parks	74,600		-	74,600
		TOTAL:	**$ 16,185,600**		**$ 9,404,800**	**$ 6,780,800**

CAPITAL IMPROVEMENTS

Project Year	Project Name	Project Type	2031 Adopted		Bonds	Cash/ Grants
	2031				**Anticipated Funding Source**	
Construction						
2031	Street Maintenance Program	Streets	$ 2,022,800		$ -	$ 2,022,800
2031	Street Reconstruction Program	Streets	3,101,700		3,101,700	-
2031	Sidewalk Maintenance Program	Sidewalks	325,800		-	325,800
2031	Annual Sidewalk Incentive Program	Sidewalks	119,400		-	119,400
2031	Waterline Replacement (Beverley Rd., Hoxton Ct., Trentwood Rd., Ridgeview Rd.)	Waterlines	1,618,200		1,618,200	-
2031	Hydrant Replacements	Waterlines	269,700		-	269,700
2031	Stormwater Projects	Stormwater	205,000		-	205,000
2031	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	256,600		-	256,600
2031	Sustainable Sewer Solution Program	Sanitary Sewers	1,618,200		1,618,200	-
	Park Improvements					
2031	*- Sidewalks*	Parks	48,600		-	48,600
2031	*- Small Capital Projects*	Parks	67,500		-	67,500
2031	*- Thompson Park (South) Shelter*	Parks	687,800		-	687,800
2031	*- Mallway Park Improvements*	Parks	859,700		-	859,700
Design/Engineering						
2032	Street Maintenance Program	Streets	53,700		-	53,700
2032	Street Reconstruction Program	Streets	393,700		393,700	-
2032	Sidewalk Maintenance Program	Sidewalks	47,800		-	47,800
2032	Sidewalk Gap Filler Project	Sidewalks	59,700		-	59,700
2032	Traffic Signal Replacement Project	Traffic Signals	136,100		-	136,100
2032	Waterline Replacements	Waterlines	214,800		214,800	-
2032	Hydrant Replacements	Waterlines	23,900		-	23,900
2032	Stormwater Projects	Stormwater	15,000		-	15,000
2032	Sustainable Sewer Solution Program	Sanitary Sewers	83,600		83,600	-
	Park Improvements					
2032	*- Reed Road Shelter Replacement*	Parks	238,700		238,700	-
		TOTAL:	**$ 12,468,000**		**$ 7,268,900**	**$ 5,199,100**

CAPITAL IMPROVEMENTS

Project Year	Project Name	Project Type	2032 Adopted	Bonds	Cash/ Grants
	2032			**Anticipated Funding Source**	
Construction					
2032	Street Maintenance Program	Streets	$ 2,063,200	$ -	$ 2,063,200
2032	Street Reconstruction Program	Streets	3,026,000	3,026,000	-
2032	North Star Road Improvements (Lane Ave to Waltham)	Streets	5,486,800	5,486,800	-
2032	Sidewalk Maintenance Program	Sidewalks	332,300	-	332,300
2032	Annual Sidewalk Incentive Program	Sidewalks	121,800	-	121,800
2032	Sidewalk Gap Filler Project	Sidewalks	687,700	-	687,700
2032	Traffic Signal Replacement Project	Traffic Signals	784,000	784,000	-
2032	Waterline Replacement (Beverley Rd., Hoxton Ct., Trentwood Rd., Ridgeview Rd.)	Waterlines	1,650,600	1,650,600	-
2023	Hydrant Replacements	Waterlines	275,100	-	275,100
2032	Stormwater Projects	Stormwater	210,000	-	210,000
2032	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	261,800	-	261,800
2032	Sustainable Sewer Solution Program	Sanitary Sewers	1,650,600	1,650,600	-
	Park Improvements				
2032	*- Sidewalks*	Parks	41,300	-	41,300
2032	*- Reed Road Shelter Replacement*	Parks	2,751,000	2,751,000	-
Design/Engineering					
2033	Street Maintenance Program	Streets	54,800	-	54,800
2033	Street Reconstruction Program	Streets	401,700	401,700	-
2033	Sidewalk Maintenance Program	Sidewalks	48,700	-	48,700
2033	Sidewalk Gap Filler Project	Sidewalks	60,900	-	60,900
2033	Traffic Signal Replacement Project	Traffic Signals	138,800	-	138,800
2033	Waterline Replacements	Waterlines	219,100	219,100	-
2033	Hydrant Replacements	Waterlines	24,400	-	24,400
2033	Lane Rd over Turkey Ren and Wyandotte Creek Bridge Project	Bridges	213,100	213,100	-
2033	Stormwater Projects	Stormwater	15,000	-	15,000
2033	Sustainable Sewer Solution Program	Sanitary Sewers	85,200	85,200	-
	Park Improvements				
2033	*- Northwest Kiwanis and Burbank Shelters*	Parks	60,900	60,900	-
2033	*- Sunny 95 Asphalt Paths*	Parks	18,400	-	18,400
2033	*- Ball Diamond Fencing and Dugouts*	Parks	23,300	-	23,300
2033	*- Lane Ave Pocket Park*	Parks	60,900	-	60,900
2033	*- Burbank Park Pedestrian Bridge*	Parks	24,400	-	24,400
		TOTAL:	**$ 20,791,800**	**$ 16,329,000**	**$ 4,462,800**

CAPITAL IMPROVEMENTS

2033					Anticipated Funding Source	
Project Year	**Project Name**	**Project Type**	**2033 Adopted**		**Bonds**	**Cash/ Grants**
Construction						
2033	Street Maintenance Program	Streets	$ 2,104,500		$ -	$ 2,104,500
2033	Street Reconstruction Program	Streets	3,086,400		3,086,400	-
2033	Sidewalk Maintenance Program	Sidewalks	339,000		-	339,000
2033	Annual Sidewalk Incentive Program	Sidewalks	124,200		-	124,200
2033	Sidewalk Gap Filler Project	Sidewalks	701,500		-	701,500
2033	Traffic Signal Replacement Project	Traffic Signals	799,700		799,700	-
2033	Waterline Replacement (Beverley Rd., Hoxton Ct., Trentwood Rd., Ridgeview Rd.)	Waterlines	1,683,500		1,683,500	-
2033	Hydrant Replacements	Waterlines	285,500		-	285,500
2033	Lane Rd over Turkey Ren and Wyandotte Creek Bridge Project	Bridges	1,227,600		1,227,600	-
2033	Stormwater Projects	Stormwater	214,100		-	214,100
2033	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	267,000		-	267,000
2033	Sustainable Sewer Solution Program	Sanitary Sewers	1,683,560		1,683,560	-
2033	Park Improvements					
	- Sidewalks	Parks	42,100		-	42,100
	- Northwest Kiwanis and Burbank Shelters	Parks	701,500		701,500	-
	- Ball Diamond Fencing and Dugouts	Parks	268,400		-	268,400
	- Sunny 95 Asphalt Paths	Parks	211,100		-	211,100
	- Lane Ave Pocket Park	Parks	701,500		-	701,500
	- Burbank Park Pedestrian Bridge	Parks	280,600		-	280,600
Design/Engineering						
2034	Street Maintenance Program	Streets	55,900		-	55,900
2034	Street Reconstruction Program	Streets	409,900		409,900	-
2034	Sidewalk Maintenance Program	Sidewalks	49,700		-	49,700
2034	Sidewalk Gap Filler Project	Sidewalks	62,100		-	62,100
2034	Traffic Signal Replacement Project	Traffic Signals	141,600		-	141,600
2034	Waterline Replacements	Waterlines	223,600		223,600	-
2034	Hydrant Replacements	Waterlines	20,000		-	20,000
2034	Stormwater Projects	Stormwater	15,000		-	15,000
2034	Sustainable Sewer Solution Program	Sanitary Sewers	86,940		86,940	-
	Park Improvements					
2034	*- Athletic Field Improvements*	Parks	110,100		-	110,100
2034	*- Playground Expansion*	Parks	39,600		-	39,600
2034	*- Trails and Walkways*	Parks	29,900		-	29,900
2034	*- Charing Ravine Improvements*	Parks	24,900		-	24,900
		TOTAL:	**$ 15,991,000**		**$ 9,902,700**	**$ 6,088,300**

CAPITAL IMPROVEMENTS

2034				Anticipated Funding Source	
Project Year	**Project Name**	**Project Type**	**2034 Adopted**	**Bonds**	**Cash/ Grants**
Construction					
2034	Street Maintenance Program	Streets	$ 2,146,600	$ -	$ 2,146,600
2034	Street Reconstruction Program	Streets	3,148,400	3,148,400	-
2034	Sidewalk Maintenance Program	Sidewalks	396,400	-	396,400
2034	Annual Sidewalk Incentive Program	Sidewalks	126,700	-	126,700
2034	Sidewalk Gap Filler Project	Sidewalks	715,600	-	715,600
2034	Traffic Signal Replacement Project	Traffic Signals	815,700	815,700	-
2034	Waterline Replacement (Beverley Rd., Hoxton Ct., Trentwood Rd., Ridgeview Rd.)	Waterlines	1,717,300	1,717,300	-
2034	Hydrant Replacements	Waterlines	286,200	-	286,200
2034	Stormwater Projects	Stormwater	219,000	-	219,000
2034	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	272,300	-	272,300
2034	Sustainable Sewer Solution Program	Sanitary Sewers	1,717,200	1,717,200	-
	Park Improvements				
2034	*- Sidewalks*	Parks	43,000	-	43,000
2034	*- Athletic Field Improvements*	Parks	1,268,100	1,268,100	-
2034	*- Playground Expansion*	Parks	456,200	-	456,200
2034	*- Trails and Walkways*	Parks	344,500	-	344,500
2034	*- Charring Ravine Improvements*	Parks	286,300	-	286,300
Design/Engineering					
2035	Street Maintenance Program	Streets	49,400	-	49,400
2035	Street Reconstruction Program	Streets	417,800	417,800	-
2035	Traffic Signal Replacement Project	Traffic Signals	144,400	-	144,400
2035	Waterline Replacements	Waterlines	227,900	227,900	-
2035	Hydrant Replacements	Waterlines	25,400	-	25,400
2035	Stormwater Projects	Stormwater	15,000	-	15,000
2035	Sustainable Sewer Solution Program	Sanitary Sewers	88,700	88,700	-
		TOTAL:	**$ 14,928,100**	**$ 9,401,100**	**$ 5,527,000**
		Total Capital Improvements	**$ 191,994,200** *(2025 - 2034)*	**$ 116,141,700**	**$ 75,852,500**

City of Upper Arlington®

LINE ITEM EXPENDITURE SUMMARY

Operating Expenditures By Line Item

	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Personal service:					
Salaries and wages	$ 23,072,956	$ 24,324,471	$ 25,974,967	$ 30,287,200	$ 32,018,400
Retirement	4,065,022	4,234,529	4,512,385	5,402,700	5,690,600
Fringe benefits	3,638,413	4,541,175	5,174,143	6,593,000	7,006,800
Total personal services	**30,776,391**	**33,100,175**	**35,661,495**	**42,282,900**	**44,715,800**
Other than personal service:					
Materials and supplies	2,460,773	2,434,099	2,467,335	3,461,800	3,149,300
Uniforms and clothing	157,997	205,268	241,225	270,300	270,300
Rents and leases	204,923	157,953	231,917	323,000	323,000
Utilities	881,368	929,804	927,572	1,486,600	1,501,200
Maintenance and repairs	5,759,595	3,450,531	3,212,120	6,481,400	6,371,300
Professional development	269,233	415,381	382,214	576,700	582,400
Consulting services	3,010,580	3,659,856	3,559,063	4,296,000	4,841,000
Payment for services	5,681,512	6,978,652	6,889,588	9,160,000	9,053,300
Miscellaneous expenditures	672,197	934,181	1,071,745	1,359,300	1,444,600
Total other than personal services	**19,098,178**	**19,165,725**	**18,982,779**	**27,415,100**	**27,536,400**
Less: Capital-related personal services	(540,338)	(524,244)	(531,025)	(850,400)	(878,300)
Total operating expenditures	**$ 49,334,231**	**$ 51,741,656**	**$ 54,113,249**	**$ 68,847,600**	**$ 71,373,900**

LINE ITEM EXPENDITURE SUMMARY

Operating Expenditures Expressed as a Percentage of Total

	2022 Actual	2023 Actual	2024 Amended	2025 Adopted	2026 Adopted
Personal service:					
Salaries and wages	46.26%	46.54%	47.53%	43.45%	44.31%
Retirement	8.15%	8.10%	8.26%	7.75%	7.88%
Fringe benefits	7.30%	8.69%	9.47%	9.46%	9.70%
Total personal services	**61.71%**	**63.33%**	**65.26%**	**60.67%**	**61.89%**
Other Than Personal Service:					
Materials and supplies	4.93%	4.66%	4.52%	4.97%	4.36%
Uniforms and clothing	0.32%	0.39%	0.44%	0.39%	0.37%
Rents and leases	0.41%	0.30%	0.42%	0.46%	0.45%
Utilities	1.77%	1.78%	1.70%	2.13%	2.08%
Maintenance and repairs	11.55%	6.60%	5.88%	9.30%	8.82%
Professional development	0.54%	0.79%	0.70%	0.83%	0.81%
Consulting services	6.04%	7.00%	6.51%	6.16%	6.70%
Payment for services	11.39%	13.35%	12.61%	13.14%	12.53%
Miscellaneous expenditures	1.35%	1.79%	1.96%	1.95%	2.00%
Total other than personal services	**38.29%**	**36.67%**	**34.74%**	**39.33%**	**38.11%**
Department totals	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**

EMPLOYMENT SUMMARY

Pay Grade	Department/Position	Final 2022 Full Time	Final 2022 FTE	Final 2023 Full Time	Final 2023 FTE	Final 2024 Full Time	Final 2024 FTE	Adopted 2025 Full Time	Adopted 2025 FTE	Adopted 2026 Full Time	Adopted 2026 FTE
	City Attorney's Office										
	City Attorney	1.00		1.00		1.00		1.00		1.00	
27	Assistant City Attorney	2.00		2.00		2.00		2.00		2.00	
24	Criminal Justice Program Administrator	1.00		1.00		1.00		1.00		1.00	
19	Legal Management Assistant	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
	Total	5.00	0.58	5.00	0.58	5.00	0.58	5.00	0.58	5.00	0.58
	Change	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
	City Clerk's Office										
	City Clerk	1.00		1.00		1.00		1.00		1.00	
21	Deputy City Clerk		0.73		0.73		0.73	1.00		1.00	
17	Assistant Deputy City Clerk		0.63		0.63		0.63				
	Total	1.00	1.36	1.00	1.36	1.00	1.36	2.00	0.00	2.00	0.00
	Change	*-1.00*	*0.73*	*0.00*	*0.00*	*0.00*	*0.00*	*1.00*	*-1.36*	*0.00*	*0.00*
	City Manager's Office										
	City Manager	1.00		1.00		1.00		1.00		1.00	
31	Assistant City Manager	1.00		1.00		1.00		1.00		1.00	
29	Economic Development Director	1.00		1.00		0.00		0.00		0.00	
29	Human Resources Director	1.00		1.00		1.00		1.00		1.00	
29	Community Affairs Director	1.00		1.00		1.00		1.00		1.00	
23	Communications Manager	1.00		1.00		1.00		1.00		1.00	
21	Economic Analyst					1.00		1.00		1.00	
21	Human Resources Administrator	1.00		1.00		1.00		1.00		1.00	
21	Communications Specialist			1.00		1.00		1.00		1.00	
19	Executive Office Administrator	1.00		1.00		1.00		1.00		1.00	
19	Human Resources Specialist	1.00		1.00		1.00	0.50	1.00	0.50	1.00	0.50
	Intern		0.29		0.29		0.29		0.29		0.29
	Total	9.00	0.29	10.00	0.29	10.00	0.79	10.00	0.79	10.00	0.79
	Change	*1.00*	*0.00*	*1.00*	*0.00*	*0.00*	*0.50*	*0.00*	*0.00*	*0.00*	*0.00*

EMPLOYMENT SUMMARY

Pay Grade	Department/Position	Final 2022 Full Time	Final 2022 FTE	Final 2023 Full Time	Final 2023 FTE	Final 2024 Full Time	Final 2024 FTE	Adopted 2025 Full Time	Adopted 2025 FTE	Adopted 2026 Full Time	Adopted 2026 FTE
	Community Development										
31	Community Development Director	1.00		1.00		1.00		1.00		1.00	
26	Senior Planner	1.00		1.00		1.00		1.00		1.00	
27	Chief Building Official	1.00		1.00		1.00		1.00		1.00	
22	Planning Officer	1.00		1.00		1.00		1.00		1.00	
22	Code Compliance Officer	1.00		1.00		1.00		1.00		1.00	
22	Building Inspector/Plans Examiner	2.00		2.00		2.00		2.00		2.00	
20	Community Development Compliance Assistant	1.00		1.00		1.00		1.00		1.00	
17	Administrative Assistant	1.00		1.00		1.00		1.00		1.00	
	Intern		0.75		0.75		0.75		0.75		0.75
		9.00	0.75	9.00	0.75	9.00	0.75	9.00	0.75	9.00	0.75
	Change	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
	Facilities Maintenance										
22	Facilities Manager					1.00		1.00		1.00	
20	Maintenance Manager	1.00		1.00		1.00		1.00		1.00	
	Total	1.00	0.00	1.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00
	Change	*0.00*	*0.00*	*0.00*	*0.00*	*1.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
	Finance Department *(includes Clerk of Court)*										
31	Director of Finance	1.00		1.00		1.00		1.00		1.00	
29	Assistant Finance Director	1.00		1.00		1.00		1.00		1.00	
26	Finance Manager	1.00		1.00		1.00		1.00		1.00	
22	Clerk of Court	1.00		1.00		1.00		1.00		1.00	
21	Purchasing Administrator	1.00		1.00		1.00		1.00		1.00	
20	Examiner	1.00		1.00		1.00		1.00		1.00	
20	Payroll Administrator	1.00		1.00		1.00		1.00		1.00	
19	Management Assistant	1.00									
19	Management Analyst			1.00		1.00		1.00		1.00	
18	Accounting Assistant	1.00		1.00		1.00		1.00		1.00	
18	Deputy Clerk of Court		0.73		0.75		0.75		0.75		0.75
17	Fiscal Technician	1.00		1.00		1.00		1.00		1.00	
		10.00	0.73	10.00	0.75	10.00	0.75	10.00	0.75	10.00	0.75
	Change	*0.00*	*0.00*	*0.00*	*0.02*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*

EMPLOYMENT SUMMARY

Pay Grade	Department/Position	Final 2022 Full Time	Final 2022 FTE	Final 2023 Full Time	Final 2023 FTE	Final 2024 Full Time	Final 2024 FTE	Adopted 2025 Full Time	Adopted 2025 FTE	Adopted 2026 Full Time	Adopted 2026 FTE
	Fire Division**										
31	Fire Chief	1.00		1.00		1.00		1.00		1.00	
29	Assistant Fire Chief / Deputy Fire Chief	1.00		1.00		1.00		1.00		1.00	
24	C.A.R.E.S Manager	1.00		1.00		1.00		1.00		1.00	
22	Social Worker							1.00		1.00	
19	Fire Office Manager	1.00		1.00		1.00		1.00		1.00	
17	Administrative Assistant	1.00		1.00		1.00		1.00		1.00	
	Battalion Chief	5.00		5.00		5.00		5.00		5.00	
	Lieutenant	7.00		7.00		8.00		8.00		8.00	
	Firefighter	42.00		42.00		44.00		44.00		44.00	
**	*The City Manager is authorized to exceed the Fire Division strength table for a period of 12 months, but not exceed the current budget.*										
	Total	59.00	0.00	59.00	0.00	62.00	0.00	63.00	0.00	63.00	0.00
	Change	*1.00*	*0.00*	*0.00*	*0.00*	*3.00*	*0.00*	*1.00*	*0.00*	*0.00*	*0.00*
	Information Technology Department										
31	Director of Information Technology	1.00		1.00		1.00		1.00		1.00	
24	Applications Engineer	1.00		1.00		1.00		1.00		1.00	
24	Infrastructure Engineer	1.00		1.00		1.00		1.00		1.00	
22	Project Manager/Web Developer	1.00		1.00		1.00		1.00		1.00	
20	Systems Administrator	1.00		2.00		2.00		2.00		2.00	
	Total	5.00	0.00	6.00	0.00	6.00	0.00	6.00	0.00	6.00	0.00
	Change	*0.00*	*0.00*	*1.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*

EMPLOYMENT SUMMARY

Pay Grade	Department/Position	Final 2022 Full Time	Final 2022 FTE	Final 2023 Full Time	Final 2023 FTE	Final 2024 Full Time	Final 2024 FTE	Adopted 2025 Full Time	Adopted 2025 FTE	Adopted 2026 Full Time	Adopted 2026 FTE
	Parks and Recreation Department										
31	Parks & Recreation Director	1.00		1.00		1.00		1.00		1.00	
25	Parks Development & Arts Superintendent	1.00		1.00		1.00		1.00		1.00	
24	Parks & Forestry Superintendent	1.00		1.00		1.00		1.00		1.00	
24	Recreation Superintendent	1.00		1.00		1.00		1.00		1.00	
22	Arts Manager	1.00		1.00		1.00		1.00		1.00	
22	Recreation Manager	1.00		1.00		1.00		1.00		1.00	
22	Aquatics Manager		0.84	1.00		1.00		1.00		1.00	
22	Parks & Forestry Supervisor	2.00		2.00		2.00		2.00		2.00	
22	Community Center Manager	1.00		1.00		1.00		1.00		1.00	
21	Recreation Supervisor	6.00		6.00		7.00		7.00		7.00	
21	Landscape Supervisor	1.00		1.00		1.00		1.00		1.00	
20	Community Events Coordinator		0.66		0.66		0.75		0.75		0.75
20	Rental Coordinator					1.00		1.00		1.00	
20	Aquatics Coordinator					1.00		1.00		2.00	
20	Parks and Forestry Specialist	4.00		4.00		4.00		4.00		4.00	
17	Administrative Assistant	3.00		3.00		3.00		3.00		3.00	
18	Parks and Forestry Technician	5.00	3.73	5.00	3.73	6.00	2.29	6.00	2.29	6.00	2.29
	Seasonal/PT Workers		29.01		29.01		29.39		69.64		69.64
	Safety Town *(moved from Police in 2022)*		1.06		1.06		1.16		1.16		1.16
		28.00	35.30	29.00	34.46	33.00	33.59	33.00	73.84	34.00	73.84
	Change	*1.00*	*1.06*	*1.00*	*-0.84*	*4.00*	*-0.87*	*0.00*	*40.25*	*1.00*	*0.00*
	Police Division**										
31	Police Chief	1.00		1.00		1.00		1.00		1.00	
24	Professional Standards Coordinator			1.00		1.00		1.00		1.00	
22	Crime Analyst			1.00		1.00		1.00		1.00	
20	Property Custodian/Court Liaison	1.00		1.00		1.00		1.00		1.00	
18	Police Records Specialist	1.00		1.00		1.00		1.00		1.00	
17	Support Specialist	3.00		3.00		3.00		3.00		3.00	
	Lieutenant	3.00		3.00		3.00		3.00		3.00	
	Sergeant	8.00		8.00		8.00		8.00		8.00	
	Police Officer	41.00		41.00		41.00		41.00		41.00	
	Special Project Intern		0.50		0.50		0.50		0.50		0.50
**	*The City Manager is authorized to exceed the Police Division strength table for a period of 12 months, but not exceed the current budget.*										
	Total	58.00	0.50	60.00	0.50	60.00	0.50	60.00	0.50	60.00	0.50
	Change	*1.00*	*-1.06*	*2.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*

EMPLOYMENT SUMMARY

Pay Grade	Department/Position	Final 2022 Full Time	Final 2022 FTE	Final 2023 Full Time	Final 2023 FTE	Final 2024 Full Time	Final 2024 FTE	Adopted 2025 Full Time	Adopted 2025 FTE	Adopted 2026 Full Time	Adopted 2026 FTE
	Public Service Department										
31	Public Service Director	1.00		1.00		1.00		1.00		1.00	
29	City Engineer	1.00		1.00		1.00		1.00		1.00	
26	Assistant City Engineer	1.00		1.00		1.00		1.00		1.00	
23	Engineering Coordinator	2.00		2.00		2.00		2.00		2.00	
23	GIS Administrator	1.00		1.00		1.00		1.00		1.00	
23	Electrical Supervisor	1.00		1.00		1.00		1.00		1.00	
20	Engineering Technician	4.00	1.44	4.00	1.44	4.00	0.96	4.00	0.96	4.00	0.96
20	GIS Analyst	1.00		1.00		1.00		1.00		1.00	
20	Utility/Engineering Technician	1.00		1.00		1.00		1.00		1.00	
19	Utility Locator					1.00		1.00		1.00	
19	Management Assistant	1.00		1.00		1.00		1.00		1.00	
19	Electrician/Traffic Technician	4.00		4.00		4.00		4.00		4.00	
	Total	18.00	1.44	18.00	1.44	19.00	0.96	19.00	0.96	19.00	0.96
	Change	*0.00*	*0.00*	*0.00*	*0.00*	*1.00*	*-0.48*	*0.00*	*0.00*	*0.00*	*0.00*
	Public Works Division										
24	Public Works Service Manager	1.00		1.00		1.00		1.00		1.00	
23	Public Works Supervisor	3.00		3.00		3.00		3.00		3.00	
21	Fleet Maintenance Supervisor	1.00		1.00		1.00		1.00		1.00	
21	Performance Analyst	1.00		1.00		1.00		1.00		1.00	
20	Fleet Maintenance Lead Technician	1.00		1.00		1.00		1.00		1.00	
19	Fleet Maintenance Technician	4.00		4.00		4.00		4.00		4.00	
	Public Works Workers	20.00	1.73	20.00	1.73	20.00	1.73	20.00	1.73	20.00	1.73
	Total	31.00	1.73	31.00	1.73	31.00	1.73	31.00	1.73	31.00	1.73
	Change	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
	Grand Total	**234.00**	**42.68**	**239.00**	**41.86**	**248.00**	**41.01**	**250.00**	**79.90**	**251.00**	**79.90**
	Change	*3.00*	*0.73*	*5.00*	*-0.82*	*9.00*	*-0.85*	*2.00*	*38.89*	*1.00*	*0.00*

Note: As first authorized by Ordinance 88-2019, the Appointing Authorities are hereby given the authority:

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

2025 Pay Grades (+2.5%)

Pay Grade	Hourly Minimum	Hourly Mid point	Hourly Maximum	Annualized** Minimum	Annualized** Mid point	Annualized** Maximum
14	$ 20.7416	$ 24.8899	$ 29.0382	$ 43,142.43	$ 51,770.92	$ 60,399.40
15	21.8248	26.1898	30.5547	45,395.57	54,474.69	63,553.80
16	23.1348	27.7618	32.3888	48,120.42	57,744.65	67,368.64
17	24.5224	29.4268	34.3313	51,006.53	61,207.83	71,409.14
18	25.9937	31.1925	36.3912	54,066.92	64,880.35	75,693.78
19	27.5536	33.0643	38.5751	57,311.54	68,773.80	80,236.30
20	29.2076	35.0491	40.8907	60,751.76	72,902.16	85,052.56
21	30.9592	37.1510	43.3429	64,395.15	77,274.18	90,153.21
22	32.8169	39.3803	45.9437	68,259.24	81,910.94	95,562.88
23	34.7861	41.7434	48.7006	72,355.15	86,826.18	101,297.21
24	36.8734	44.2481	51.6228	76,696.63	92,036.00	107,375.37
25	39.0861	46.9032	54.7204	81,299.05	97,558.63	113,818.44
26	41.8213	50.1857	58.5499	86,988.39	104,386.26	121,783.89
27	44.7495	53.6993	62.6492	93,078.86	111,694.59	130,310.31
28	47.8821	57.4586	67.0350	99,594.86	119,513.93	139,432.76
29	52.1915	62.7667	73.0682	108,558.40	130,554.69	151,981.76
30	56.8888	64.0219	74.6924	118,328.66	133,165.64	155,360.11
31	62.0088	76.5640	91.2134	128,978.24	159,253.08	189,723.92

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

EMPLOYMENT SUMMARY

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

Just over half the City's full-time employees are represented by a labor union. The individual unions, and the employees they represent, are listed in the chart below. As noted throughout the document, the labor union agreement between the City and the Fraternal Order of Police (FOP) is set to expire on December 31, 2025. The two parties are currently in labor negotiations; thus, no wages increases have been included for 2025 or 2026. Additionally, the agreement with the Internal Association of Firefighters (IAFF) is set to expire at end of 2025. No wage increases have been included for 2026. As these agreements settle, the budgets will be updated as needed through the amendment process.

Organization	Number of Employees	Employees Represented	Current Contract Expiration Date
Fraternal Order of Police (FOP)	52	Police Officers	December 31, 2024
International Association of Firefighters (IAFF)	57	Firefighters	December 31, 2025
Teamsters	20	Public Works Workers	December 31, 2026

The adopted employee strength table for 2025 and 2026 includes 250 and 251 full-time employees, respectfully, and both years include an additional full-time equivalency (FTE) of 79.90 for part-time/seasonal employees. This represents a net increase of 41.89 FTE's from the previously adopted budget. As the graph depicts, the number of full-time employees has steadily since 2022. This is primarily the result of the City continuing to grow and expanding services. It is also a result of City Council initiatives related to public safety (including school resource officers in partnership with the Upper Arlington School District), improving infrastructure and park areas, and communications.

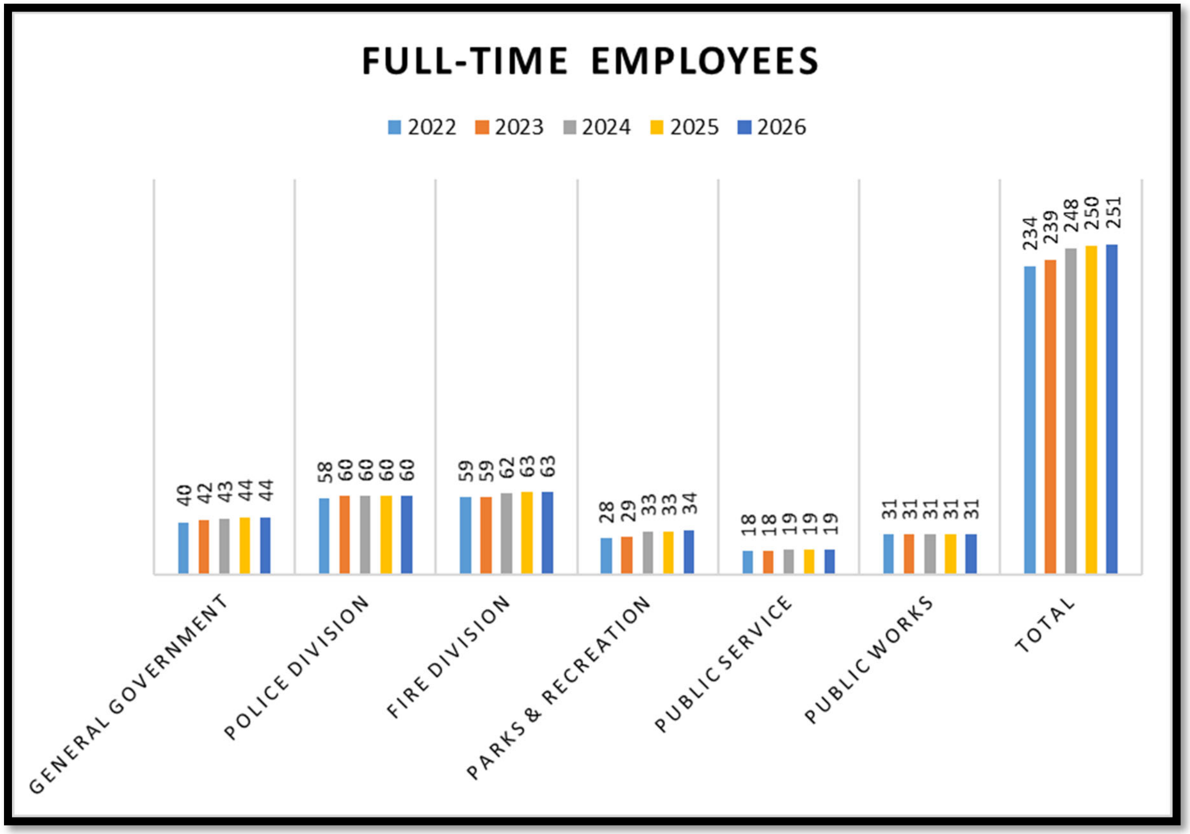
The following is a summary of the adopted position changes for 2025 and 2026. The pay grades associated for these positions are will be based on a third-party review.

- (1 FTE) One new position is being added within the Fire Division – *Social Worker* <u>in 2025</u>. This position came out as a City Council priority during their 2024 retreat. This position is being added to expand the services offered by the CARES program. The expansion of services would allow the City to provide improved services to older adults and provide similar levels of care coordination and services to individuals otherwise in crisis.
- (1 FTE) One new position is being added within the Parks and Recreation Department – *Aquatics Coordinator* <u>in 2026</u>. This position also came out as a City Council priority during their 2024 retreat. This position is being added the expand and strengthen the current Learn to Swim program through utilization of swimming pool located within the Bob Crane Community Center.

EMPLOYMENT SUMMARY

- (40.25 FTE) The Parks and Recreation Division is adding part-time/seasonal positions equivalent to 40.25 full-times positions starting in 2025. These part-time/seasonal positions are being added to operate the Bob Crane Community Center.

- (-.36 FTE) The City Clerk's Office is transitioning from two part-time Deputy Clerk's (1.36 FTE) to one full-time Deputy Clerk (1 FTE) for operational purposes.



General Government includes the following departments:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

HVAC - Heating, Ventilation, and Air Conditioning.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Introduction

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

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

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

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

A. 2001 Master Plan

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

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

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

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

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

B. A Decade of Implementation

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

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

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

- The revitalization of the Kingsdale Shopping Center, with the primary phase complete in 2010—including Central Ohio's first Giant Eagle Market District grocery store—and efforts in progress for achieving office space on a remaining parcel along Zollinger Road.

- The Lane Avenue Corridor has been experiencing significant redevelopment in recent years, with completion of a major renovation at the Shops on Lane Avenue, The Ohio State University's Development Building, Arlington Commons, and now the community's first true_mixed-use project and the significant upgrade of the Whole Foods grocery store.

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

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

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

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

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

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

C. 2012 Master Plan Update Process

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

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

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

1. Implementation Strategies

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

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

- **Update land-use tools—**In order to better manage the character of the City's physical environment, updated tools are needed to enhance and protect existing areas, as well as provide specific guidance and control for redevelopment. Throughout the document, strategies call for monitoring and updating the Unified Development Ordinance. These tools will continue to provide guidance for mixed-use development and require new construction and site development to be responsive to the community's character. Particular emphasis has been placed on parking regulations, density, development constraints and market demand.

- **Evaluate incentives and the Community Improvement Corporation’s role in encouraging desirable change—**In order to be competitive in the region and to attract desirable development, the City needs to make use of a variety of appropriate incentive tools. Targeted incentives are envisioned for both new and existing office development. Likewise, incentives are desirable for specific kinds of residential uses, such as live/work units and housing that is attractive to seniors.

- **Improve the City's fiscal capacity—**Perhaps the primary reason for the Master Plan’s update was to revisit ways to optimize land use to improve the City's tax base to support municipal services and critical infrastructure needs. The redevelopment strategies included in the Master Plan aim to encourage greater land-use density in existing commercial areas and to emphasize more office development.

2. Considerations of the Plan

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

- **Development constraints—**Upper Arlington is a mature community that is largely residential with a small amount of commercial uses. Since it is fully developed and lacks significant opportunities to annex additional land, new development will most likely occur in the form of redevelopment and intensification of the land in existing areas.

- **Fiscal needs—**The baseline fiscal analysis shows the City is in a good fiscal position. The City has a strong fund balance and is rated Triple A by both Moody's Investors Service and Standard & Poor's. However, with reductions in the Local Government Fund and the elimination of the estate tax, the City will face a decrease of $4-6 million in annual revenues. Similarly, the City needs an additional $8-10 million per year over the next 10 years if it is to successfully reduce the backlog of infrastructure maintenance projects. The implication for the Master Plan is clear: increasing office use offers a way to enhance revenues to the City so that services and facilities can be maintained and enhanced. The City also needs to closely monitor budgets, examine reductions in spending and prioritize all municipal services.

- **Redevelopment and revenue potential—**One of the most critical aspects of the Master Plan is to identify potential revenues to the City by changing and intensifying uses of the current retail dominated commercial corridors. In general, the larger the redevelopment program, the larger the return to the City. However, large programs also generate demand for more structured parking and redeveloped infrastructure and therefore increase upfront capital costs. City Council has targeted the Lane Avenue and SR 33 corridors for future investment. Each development proposal for any of the Study Areas will have to be evaluated to determine a reasonable City investment. The amount of investment must be based upon an anticipated benefit—fiscal and otherwise.

- **Market demand—**From the standpoint of fiscal benefit to the City, office use is most desirable. The potential to increase office use in the City is in large part dependent upon market demand. In terms of retail, the City is significantly over-retailed. Even though retail has a negative fiscal effect, it is an essential community land-use. In the next 20 years, as opportunities present themselves, the amount of retail should be reduced, with the balance containing a more desirable mix of retailers.

- **Residential character—**Upper Arlington has a high-quality residential environment. Over the last 10 years, non-residential land-use design treatments have improved to meet the quality of the surrounding residential environment. Residents continued to show interest in more traditionally configured places with pedestrian oriented places, parks and open space. The City currently lacks a traditional Main Street or town center that could be such a place. This Plan reflects a strong desire to protect and enhance residential character.

- **Demand for Services and Facilities—**Upper Arlington provides a full range of community services and facilities. The community enjoys low crime rates, an excellent school system and a high quality residential environment. However, demands for services continue to increase (i.e., emergency medical services, Parks & Recreation activities and services for senior citizens). The School District's fiscal health should be of interest to the City. The school system is a critical part of the City's quality of life; changes due to redevelopment should not create negative fiscal effects on the school district.

- **Transportation network—**Most roads within Upper Arlington operate at acceptable levels of service. As communities around Upper Arlington have grown, commuter traffic has also increased. At peak hours, perimeter road locations are significantly congested (US 33 and Henderson Road). To deal with congestion, some drivers resort to speeding and cut through residential streets at the expense of safety in these neighborhoods. In addition, many neighborhoods lack access to transportation alternatives in the form of bus service and sidewalks. Overall, most roads within Upper Arlington operate at acceptable levels of service. This plan reflects a desire to provide a comprehensive transportation network that is safe, convenient and accessible to the entire community.

3. Policy Foundation of the Plan

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

a. Goals

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

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

Performance Measures

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

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

b. Principles

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

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

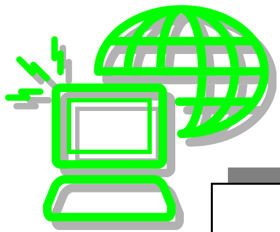
c. Implementation

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

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

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

CONTACT INFORMATION

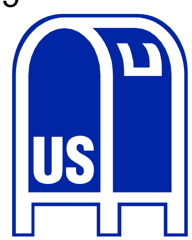


City of Upper Arlington Internet address:

www.upperarlingtonoh.gov

<u>General Mailing Address:</u>

City of Upper Arlington
3600 Tremont Road
Upper Arlington, Ohio 43221-1595



City of Upper Arlington main telephone numbers:

City Manager	(614) 583-5040
City Attorney	(614) 583-5020
City Clerk	(614) 583-5030
Clerk of Courts	(614) 583-5060
Finance	(614) 583-5280
Other Departments	(614) 583-5000

City of Upper Arlington

City of Upper Arlington

Finance Department

3600 Tremont Road
Upper Arlington, OH 43221
Phone: 614-583-5280
Fax: 614-457-6620
www.upperarlingtonoh.gov

@CityofUA

Authors: Darren Shulman, City Attorney

Council Meeting Date: February 24, 2025

Subject/Legislative Item: Ordinance No. 6-2025 - An ordinance amending various sections of Chapter 383 - Bicycles, Motorized Bicycles, and Motorcycles and § 543.02 - Adoption of Rules, Violations; Unauthorized and Prohibited Acts of the Upper Arlington Code of Ordinances

Purpose: This ordinance updates Chapter 383 of the City's traffic code and the City's park rules.

Executive Summary: Chapter 383's revisions are proposed as part of the City's code review project to update and simplify Upper Arlington's Codified ordinances. The changes to 543.02 prohibit using a motorized or electric transportation device (other than motorized wheelchairs and personal assistive mobility devices) in the parks.

Purpose and Impact

Chapter 383's revisions are proposed as part of the City's code review project to update and simplify Upper Arlington's Codified ordinances. To this end, the code makes the following changes:

- New section 383.01 provides general rules for all forms of transportation other than walking. The approach taken in this section is intended to provide simple rules that cover all the emerging forms of transportation such as e-bikes and scooters.
- The addition of the new 383.01 allows language in other sections to be stricken, resulting in the changes in 383.02, 383.13, 383.15, 383.16, and the deletion of the previous 383.01.

The changes to 543.02 began with prohibiting using a motorized or electric transportation device (other than motorized wheelchairs and personal assistive mobility devices) in the parks. Staff recommended this change due to the high number of complaints received. As staff reviewed the rules, additional cleanup and substantive changes were recommended by staff and the Parks and Recreation Advisory Board. The following are the substantive changes:

- Allowing use of a metal detector but not allowing digging in a park
- Providing considerations the City will review granting a permit to sell or provide instructional services on park grounds or parking lots.
- Prohibiting the use of vehicles or devices used to transport a person that is propelled by a motor or electricity.
- Providing times when park lighting at Sunny 95 park and ball diamonds/courts may be used
- Prohibiting release of domesticated or exotic fish or animals in a park
- Adding vaping and e-cigarettes to the smoking prohibition

2/24 Update: Following up on feedback received from Council at the first reading, staff examined permitting skateboards to ride side by side in the street. Staff do not recommend this change due to the safety risk and possible disruption for drivers it would cause. Staff basis the recommendation on differences between bikes and scooters and skateboards. Bikes and Scooters typically have lights or reflectors and (for the most part) some sort of device you can see. Skateboards have a minimal profile, consisting only of a board the rider stands on. Skateboards also do not have lights or reflectors. In addition to visibility issues, a skateboard does not have brakes or handles, posing a greater risk of losing control or falling into the street in front of a car. Staff also believe that bikes and scooters are less likely to impede traffic than a skateboard because they travel at a faster rate. Initial research indicates a bike's average speed for a beginner on flat terrain is 12 mph, while a very experienced skateboarder can travel approximately 7 mph.

Council also asked questions involving the number of calls the City receives about this issue. Attached is chart the police department created in August of last year that details the number of calls for service (CFS) that involved scooters, e-bikes, and skateboards:

Non-MV Transportation CFS				
	2021	2022	2023	2024 YTD
Total Scooter CFS	18	29	49	39
Total Skateboard CFS	10	8	11	3
Total E-Bike CFS	2	2	4	5
Juvenile Scooter CFS	3	2	10	21
Juvenile Skateboard CFS	3	1	3	0
Juvenile E-Bike CFS	0	2	1	1
UA Parks Scooter CFS	0	0	0	6*
UA Parks Skateboard CFS	0	0	1	0
UA Parks E-Bike CFS	0	1	0	0
*5 incidents at Thompson Park				

History
This project was initially undertaken with the purpose of prohibiting the use electric/motorized vehicles in parks due to the number of resident complaints received, citing safety concerns. In addition to amending the park rules, the traffic code was examined to align with the change. During the review process, other changes were suggested for the park rules and the traffic code sections were given a thorough review as part of the code cleanup project.

Alternatives
Staff recommends passing this language to allow the new park rules to take effect before spring. In the alternative, Council could decline to pass some or all of these changes.

Attachments

1.	Ordinance No. 6-2025
2.	Exhibit A - Draft Code Changes - Motorized Scooters in Parks

RECORD OF ORDINANCES
CITY OF UPPER ARLINGTON
STATE OF OHIO

ORDINANCE NO. 6-2025

TO AMEND VARIOUS SECTIONS OF CHAPTER 383 – BICYCLES, MOTORIZED BICYCLES, AND MOTORCYCLES AND § 543.02 – ADOPTION OF RULES, VIOLATIONS; UNAUTHORIZED AND PROHIBITED ACTS OF THE UPPER ARLINGTON CODE OF ORDINANCES

WHEREAS, over the past year, City staff have received numerous concerns regarding safety issues caused by motorized vehicles in City parks; and

WHEREAS, a comprehensive review of existing park regulations was conducted, leading to recommended updates presented to the Parks and Recreation Advisory Board (PRAB), which endorsed the changes and recommended approval by City Council; and

WHEREAS, the City Attorney has reviewed the traffic code to ensure consistency with the proposed park regulations; and

WHEREAS, Staff recommend City Council approval of these code changes to enhance public safety and align regulations accordingly.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Upper Arlington, Ohio:

SECTION 1. Sections 383.01, 383.02, 383.13, 383.15, and 383.16 of Chapter 383 – Bicycles, Motorized Bicycles, and Motorcycles and § 543.02 – Adoption of Rules, Violations; Unauthorized and Prohibited Acts, of Chapter 543 – Parks, Playgrounds and Open Spaces, of the Upper Arlington Code of Ordinances is hereby amended as described in EXHIBIT A, attached hereto and made a part herein.

SECTION 2. This ordinance shall take effect 30 days after passage.

Ordinance No. 6-2025 EXHIBIT A

CHAPTER 383. - BICYCLES, MOTORIZED BICYCLES, ~~AND~~ MOTORCYCLES, AND OTHER FORMS OF TRANSPORTATION OTHER THAN WALKING

§383.01 **TRANSPORTATION RULES FOR FORMS OF TRANSPORTATION OTHER THAN WALKING.**

(A) **THIS SECTION SHALL APPLY TO ALL FORMS OF TRANSPORTATION OTHER THAN WALKING.**

(B) **ALL TRAFFIC LAWS MUST BE FOLLOWED WHEN USING ANY FORM OF TRANSPORTATION. ALL TRAFFIC LAWS** THAT BY THEIR NATURE COULD APPLY TO A MODE OF TRANSPORTATION OTHER THAN WALKING, DO APPLY UPON ANY PUBLIC STREET, HIGHWAY, SIDEWALK, OR SHARED-USE PATH, OR UPON ANY PORTION OF A ROADWAY SET ASIDE FOR THE EXCLUSIVE USE OF BICYCLES.

(C) **WHEN USING A VEHICLE OR OTHER TRANSPORTATION DEVICE, THE VEHICLE/DEVICE MAY ONLY CARRY THE NUMBER OF PEOPLE THE VEHICLE/DEVICE IS DESIGNED FOR.**

(D) **DUE CARE MUST BE TAKEN WHEN PASSING.**

(E) **NO PERSON SHALL TRAVEL RECKLESSLY ON A CITY STREET OR SIDEWALK.**

(F) UNLESS TRAVELING UNDER THE CIRCUMSTANCES PROVIDED IN C.O. 383.04, WHEN TWO (2) OR MORE PERSONS ARE TRAVELING TOGETHER THEY SHALL DO SO IN SINGLE FILE.

~~§ 383.01 APPLICATION OF TRAFFIC CODE TO BICYCLES.~~

~~(A) Except as provided in subsection (C), all sections of this traffic code which are applicable to bicycles apply whenever a bicycle is operated upon any street or highway or upon any path set aside for the exclusive use of bicycles.~~

~~(B) A bicycle operator who violates any section of this traffic code as described in subsection (A) of this section that is applicable to bicycles may be issued a ticket, citation, or summons by a law enforcement officer for the violation in the same manner as the operator of a motor vehicle would be cited for the same violation.~~

~~(C) The following sections of the traffic code shall apply whenever a bicycle is operated upon any street, highway, any path set aside for the exclusive use of bicycles, or any public or private property used by the public for purposes of vehicular travel or parking:~~

~~(1) C.O. § 315.02;~~

~~(2) C.O. § 315.03;~~

~~(3) C.O. § 351.25;~~

~~(4) C.O. § 353.01;~~

~~(5) C.O. § 353.02;~~

~~(6) C.O. § 353.03;~~

~~(7) C.O. § 357.01;~~

~~(8) C.O. § 357.02; or~~

~~(9) C.O. § 357.03.~~

§383.02 ~~RULES FOR BICYCLES, MOTORIZED BICYCLES AND MOTORCYCLES.~~ RESERVED.

~~(A) (1) No person operating a bicycle shall ride other than upon or astride the permanent and regular seat attached thereto, or carry any other person upon the bicycle other than upon a firmly attached and regular seat thereon, and no person shall ride upon a bicycle other than upon a firmly attached and regular seat.~~

~~(2) No person operating a motorized bicycle or motorcycle shall ride other than upon or astride the permanent and regular seat or saddle attached thereto, or carry any other person upon the motorized bicycle or motorcycle other than upon a firmly attached and regular seat thereon, and no person shall ride as a passenger upon a motorized bicycle or motorcycle other than upon a firmly attached and regular seat or saddle.~~

~~(3) No bicycle, motorized bicycle or motorcycle shall be used to carry more persons at one (1) time than the number for which it is designed and equipped, nor shall any motorcycle or motorized bicycle be operated on a street or highway when the handle bars or grips are more than fifteen (15) inches higher than the seat or saddle for the operator.~~

~~(4) No person shall ride upon a bicycle, motorized bicycle or motorcycle that is equipped with a saddle other than while sitting astride the saddle, facing forward, with one (1) leg on each side of the bicycle, motorized bicycle or motorcycle.~~

~~(B) No person operating a bicycle, motorized bicycle, or motorcycle shall carry any package, bundle or article that prevents the driver from keeping at least one (1) hand upon the handle bars.~~

~~(C) No person shall operate a motorized bicycle upon a street or highway or any public or private property used by the public for purposes of vehicular travel or parking, unless both of the following conditions are met:~~

~~(1) The person, is fourteen (14) years of age or older and holds either a valid operator's license issued under ORC ch. 4507.~~

~~(2) A valid motorized bicycle license is issued after the person has passed the test provided for in ORC § 4511.521.~~

~~(D) No person shall operate or be a passenger on a motorcycle without using safety glasses or other protective eye device.~~

~~(E) When required, a signal of intention to move right or left shall be made not less than once but is not required to be continuous. A bicycle operator is not required to make a signal if the bicycle is in a designated turn lane, and a signal shall not be given when the operator's hands are needed for safe operation of the bicycle or motorized bicycle.~~

~~(F) Nothing in this section shall be construed as prohibiting the carrying of a child in a seat or trailer that is designed for carrying children and is firmly attached to the bicycle or motorized bicycle.~~

§ 383.13 SKATEBOARDS.

(A) As used in this section the term skateboard shall, without limitation, include any vehicle or device consisting ~~basically~~ of a board or platform mounted on wheels or rollers, whether powered by gravity, muscle power or mechanical or motorized means, which is not equipped with a positive, mechanical means of steering such vehicle or device.

(B) It shall be unlawful for any person to ride or propel a skateboard on any roadway in this city.

(C) No person shall ride or propel a skateboard upon a sidewalk within a business district.

~~(D) No person shall operate a skateboard at a speed greater than is reasonable and prudent under the conditions then existing.~~

~~§ 383.15 IN-LINE SKATES AND ROLLER SKATES.~~

~~(A) *Skates* and *skate:* mean, respectively, in-line skates and roller skates, and the use of such devices on the feet as a means of propelling oneself by human power or gravity. The terms do not include skateboards as defined in C.O. § 383.13.~~

~~(B) It shall be unlawful for any person to skate on the following roadways except to cross these streets at intersections or crosswalks: Arlington Avenue, Arlington Centre Boulevard, Cambridge Boulevard, Coach Road, Dierker Road, Fifth Avenue, Fishinger Road, Henderson Road, Highland Drive, Kenny Road, King Avenue, Lane Avenue, Lane Road, MacKenzie Drive, McCoy Road, North Broadway, North Mallway, North Star Road, Northwest Boulevard, Nugent Drive, Redding Road, Reed Road, Riverside Drive, South Mallway, Trabue Road, Tremont Road, Waltham Road and Zollinger Road.~~

~~(C) No person shall skate upon a sidewalk within a business district or within a shopping center.~~

~~(D) No person shall skate on a street or roadway during the time from one-half (½) hour after sunset to one-half (½) hour before sunrise;~~

~~(E) No person shall skate upon public or private property used by the public for purposes of vehicular travel or parking unless the following conditions are met:~~

~~(1) The person shall wear a protective helmet with the chin strap properly fastened and wrist guards (wrap-around or pull-on-device with high impact splints along the top and bottom);~~

~~(2) A person skating on a street or roadway shall skate as near to the right-hand side of the street or roadway as practicable, exercising due care when passing a standing vehicle or one proceeding in the same direction, and shall obey all other traffic rules applicable to vehicles;~~

~~(3) When two (2) or more persons are skating together they shall skate in single file;~~

~~(4) When a person skating is approached by a public safety vehicle signaling in compliance with C.O. § 351.25, the person shall immediately pull to the side of the street or roadway and stop until the vehicle has passed;~~

~~(5) No person shall skate recklessly, skate backwards, skate while wearing headphones, or skate without exercising ordinary care;~~

~~(6) No person shall skate by being propelled by a vehicle, nor shall any person knowingly propel a person who is skating by use of a vehicle or other means.~~

~~§ 383.16 APPLICATION OF THE TRAFFIC CODE TO ELECTRONIC SCOOTERS.~~

~~(A) The following sections of the traffic code shall apply whenever an electronic scooter is operated upon any street, highway, any path set aside for the exclusive use of bicycles or electronic scooters, or any public or private property used by the public for purposes of vehicular travel or parking:~~

~~(1) C.O. § 315.02;~~

~~(2) C.O. § 315.03;~~

~~(3) C.O. § 351.25;~~

~~(4) C.O. § 353.01;~~

~~(5) C.O. § 353.02;~~

~~(6) C.O. § 353.03;~~

~~(7) C.O. § 357.01;~~

~~(8) C.O. § 357.02; or~~

~~(9) C.O. § 357.03.~~

~~(B) An electronic scooter operator who violates any section of this traffic code as described in subsection (A) of this section may be issued a ticket, citation, or summons by a law~~

~~enforcement officer for the violation in the same manner as the operator of a motor vehicle would be cited for the same violation.~~

~~(C) The following sections of this chapter shall apply to the use of electronic scooters:~~

~~(1) C.O. § 383.03;~~

~~(2) C.O. § 383.06;~~

~~(3) C.O. § 383.08.~~

CHAPTER 543. PARKS, PLAYGROUNDS AND OPEN SPACE AREAS

§ 543.02 ADOPTION OF RULES, VIOLATIONS; UNAUTHORIZED AND PROHIBITED ACTS.

(A) The following rules and regulations are ordained and established for the conduct in the parkettes, public parks, playgrounds and open space areas of the city.

(1) No person shall cut, injure, deface, remove or disturb any tree, shrub, building, fence, sign, bench or other structure, apparatus or property; or pick, cut, or remove any shrub, bush or flower; or mark or write upon any building, fence, bench or other structure. **THE USE OF A METAL DETECTOR IS PERMITTED, BUT DIGGING IS NOT PERMITTED.**

(2) No person shall make or kindle an open fire except in **BARRELS**, fireplace**S,** or picnic **GRILLS**~~stoves~~ provided **BY THE CITY** for that purpose.

(3) No abusive, profane or indecent language, or any lewd or obscene conduct, or any other conduct that may annoy others, shall be allowed.

(4) (a) No person, except law enforcement officers within the scope of their duties, shall shoot or discharge any firearms of any description, knives, bows and arrows, crossbows, air and gas guns, slingshots, missiles or missile-throwing devices, or other dangerous ordnance or deadly weapon as defined in C.O. ch. 523.

(b) No person shall have in his or her possession or ignite or detonate any fireworks, ~~or~~ explosive devices, **OR MODEL ROCKETS**, as defined in C.O. ch. 523, without having first obtained in writing the permission of the director of parks and recreation **AND FIRE CHIEF**.

(c) **MODEL ROCKETRY, ARCHERY AND SIMILAR HOBBIES AND/OR ACTIVITIES SHALL BE PROHIBITED WITHOUT THE WRITTEN PERMISSION OF THE DIRECTOR OF PARKS AND RECREATION.**

(5) No person shall sell, offer or solicit for sale any goods or merchandise, **CONDUCT BUSINESS, OR PROVIDE INSTRUCTIONAL SERVICES ON PARK GROUNDS OR PARKING LOTS** without a written permit ~~therefore~~ from the director of parks and recreation. **THE FOLLOWING ARE CONSIDERATIONS FOR GRANTING A PERMIT:**

(a) PERSON HAS ENTERED INTO A CONTRACT WITH THE CITY FOR SUCH SALES AS A SERVICE TO PATRONS AT FACILITIES SPECIFICALLY DESIGNED FOR SUCH PURPOSE, INCLUDING, BUT NOT LIMITED TO POOL CONCESSION STANDS, COMMUNITY CENTER CAFÉ, AND VENDING MACHINES.

(b) SALES ARE BEING DONE AS PART OF EITHER A CITY HOSTED OR CITY PERMIT APPROVED SPECIAL EVENT. SPECIAL EVENTS FOR THE PURPOSE OF PROMOTING A PRIVATE BUSSINESS SHALL NOT BE APPROVED. SPECIFICALLY, THE SALE OF BEVERAGES, PRE-PACKAGED GOODS, OR SALES FROM FOOD TRUCKS ARE ONLY PERMITTED ON PARK GROUNDS OR PARKING LOTS IF PART OF A PERMITTED EVENT.

(c) INSTRUCTIONAL SERVICES ARE BEING PERFORMED BY A PERSON THAT HAS ENTERED INTO A CONTRACT WITH THE CITY FOR SUCH PURPOSES. THIS SHALL INCLUDE GROUP PROGRAMS AS WELL AS INDIVUDAL LESSONS.

(6) No person shall use, consume, carry or bring any alcoholic beverage in or upon any parkette, public park, playground or open space areas.

(a) This subsection does not apply to intoxicating liquor or beer consumed on the premises of the Amelita Mirolo Barn or within the **EVENT AREAS** ~~enclosed area of Northam Park~~ designated by the city manager in accordance with a city permit issued by the city manager pursuant to C.O. § 131.05.

(7) Betting, gambling in any form or maintaining any gambling equipment is prohibited.

(8) The playing of baseball, golf and other games, **ACTIVITIES,** or contests involving risk of injury to persons or property is prohibited except in areas expressly set aside for such activities, unless otherwise approved by the director of parks and recreation.

(9) No person shall distribute any advertising, commercial or promotional circulars, cards or written matter, **OR PLACE SIGNS** within any parkette, public park, ~~or~~ playground, or open space areas.

(10) No **EVENTS,** entertainment or exhibition **(PUBLIC OR PRIVATE)** shall be given in any parkette, public park, playground, or open space areas except under the direction or by written permission of the director of parks and recreation.

(11) It shall be unlawful for any person to scatter or litter any form of waste material **INCLUDING BUT NOT LIMITED TO WRAPPERS, GUM, SEEDS, AND CIGARETTE BUTTS.**

(12) No motor vehicles of any description **OR OTHER VEHICLE OR DEVICE USED TO TRANSPORT A PERSON THAT IS PROPELLED BY A MOTOR OR ELECTRICITY,** other than municipal service or emergency vehicles, may enter upon a parkette, public park, playground or open space areas, except as authorized by the director of parks and recreation. **THIS SECTION DOES NOT PROHIBIT MOTORIZED WHEELCHAIRS AND ELECTRIC PERSONAL ASSISTIVE MOBILITY DEVICES, WHICH ARE EXCLUDED FROM THE DEFINITION OF VEHICLE IN C.O. 301.05**

(13) No person or group of persons shall erect, place or cause to be placed, alter or cause to be altered any equipment **(INCLUDING STAKES OR INFLATABLE APPARATUS)**,

facilities or grounds in the city-owned parkette, public park, playground, or open space areas without special written permission from the director of parks and recreation.

(14) No person or group of persons shall enter, use or remain upon city parkette, public park, playground or open space areas between the hours of 11:00 p.m. to 5:00 a.m. except upon the express authorization of the director of parks and recreation.

(a) LIGHTS FOR THE MULTI-SPORT COURT AT SUNNY 95 PARK ARE LIMITED TO USE UP TO 9:30 PM.

(b) ALL OTHER PARK LIGHTING SYSTEMS FOR ACTIVE AREAS SUCH AS BALL DIAMONDS AND COURTS SHALL ONLY BE USED WITHIN THE DESIGNATED PARK HOURS.

(15) No person shall feed, cause to be fed or provide food for any waterfowl on any public property within the boundaries of the city. Exceptions to this will only be granted through city, state and/or federal permitting processes.

(a) Signs shall be conspicuously posted to notify individuals that feeding of waterfowl is prohibited on public property within the city.

(b) The absence of a sign shall not be an indication that the no feeding of waterfowl policy does not apply to a particular water source.

(c) Defacing, tampering, moving, or damaging such signs shall constitute a violation of this chapter in addition to any other penalties that may apply regarding the defacement of public property.

(16) No person in a park shall engage in the activities of swimming, wading, boating and/or ice skating in areas or at times which have not been set aside for these purposes by appropriate signage.

(a) Signs shall be conspicuously posted to notify individuals that these activities are prohibited on public property within the city.

(b) The absence of a sign shall not be an indication that these activities do not apply to a particular water source.

(c) Defacing, tampering, moving or damaging such signs shall constitute a violation of this chapter in addition to any other penalties that may apply regarding the defacement of public property.

(17) **REGULATIONS REGARDING ANIMALS**

(a) No person in a park shall hunt, capture, take, trap or in any other way abuse, molest, injure, pursue or destroy any animal without the permission of the director other than by fishing.

(b) NO PERSON SHALL RELEASE ANY DOMESTICATED OR EXOTIC FISH OR ANIMALS IN ANY PARK.

<u>(c) ALL PERSONS USING A PARK MUST COMPLY WITH C.O 519.02 (ANIMALS AT LARGE AND ANIMALS CAUSING PHYSICAL HARM.)</u>

(18) Fishing on a catch-and-release only basis is permitted within the City of Upper Arlington. After capture, all fish must be unhooked and returned to the water unharmed. No person shall take or carry away or attempt to take or carry away any fish caught in a public body of water within the City of Upper Arlington.

(a) Signs shall be conspicuously posted to notify individuals that a water source is catch-and-release fishing only and criminal penalties exist for taking or carrying away, or attempting to take or carry away fish from the water source.

(b) The absence of a sign shall not be an indication that this catch and release policy does not apply to a particular water source.

(c) Defacing, tampering, moving or damaging such signs shall constitute a violation of this chapter in addition to any other penalties that may apply regarding the defacement of public property.

(d) No person in a park shall fish in public park waters in violation of any sign or signs prohibiting fishing or a manner thereof.

~~(19) Model rocketry, archery and similar hobbies and/or activities shall be prohibited without the written permission of the director of parks and recreation.~~

(19)~~(20)~~ Smoking and the use of any smoking**<u>, VAPING, OR E-CIGARETTE</u>** materials or devices within any areas of any parkette, public park, playground, or open space areas is prohibited.

(B) (1) Except as provided in subsections (B)(2) and (B)(3), whoever violates this section is guilty of violating park rules and regulations, a minor misdemeanor.

(2) If the offender has previously been convicted of a violation of this section, violating park rules is a misdemeanor of the fourth degree.

(3) If a violation of this section constitutes a higher classification of offense under another section of the general offenses code or under a state or federal statute, then the offender may also be prosecuted for said section of the general offense code or state or federal statute. It is the intent of this section that the offender be subject to the full range of penalties provided by said section of the general offense code or state or federal statute.