11/10/2025 | 7:00 PM

Municipal Services Center, Council Chamber
3600 Tremont Road

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

2. **Pledge of Allegiance Led By Council Member Todd Walter**

3. **Consent Agenda**

   a. Approve October 13, 2025 City Council Meeting Minutes

4. **Reports/Presentations**

   a. Resolution of Commendation: Recognition of Veterans Day, November 11, 2025

   b. Police Division Annual Report to Council, Presented by Police Chief Keith Hall

5. **Budget Items for First Reading/Public Hearing**

   a. Ordinance No. 42-2025 - An ordinance to adopt amendments to the 2025-2026 Municipal Program of Services (the 2025-2026 Biennial Budget Supplement) and to approve the 2026 Master Schedule of Fees

   b. Ordinance No. 43-2025 - An ordinance to adopt 2026 annual appropriations

6. **Legislative Items for First Reading/Public Hearing/Council Action**

   a. Ordinance No. 40-2025 - An ordinance to accept deeds and other conveyances to the City of Upper Arlington, Ohio for the purposes therein expressed *(Walter)*

   b. Ordinance No. 41-2025 - An ordinance to appropriate and transfer funds - 2025 Budget *(Kulewicz)*

7. **Liquor Control**

   a. Ohio Division of Liquor Control Notice to Legislative Authority: Request for New D1 and D2 Liquor Permit for WRWAWP LLC 1695 Old Henderson Road, Ste 101

   (no Council action unless there is an objection)

8. **City Manager Update**

9. Adjournment

October 13, 2025

City Council met in regular session in the Council Chamber of the Municipal Services Center, 3600 Tremont Road, and the meeting was called to order by President Awakessien Jeter at 7:03 p.m.

Members Present: President Ukeme Awakessien Jeter, Vice President Brian Close, John Kulewicz, Jim Lynch, Heidi Munc, and Todd Walter

Staff Present: City Manager Steven Schoeny, City Attorney Darren Shulman, Assistant City Manager Jackie Thiel, City Clerk Krystal Gonchar, Finance Director Brent Lewis, IT Directors Jeff Kasson and Ross Morrow, Community Development Director Chad Gibson, Parks & Recreation Director Debbie McLaughlin, Park Development and Arts Superintendent Jeff Anderson, Community Affairs Director Emma Speight, Public Service Director Gary Wilfong, Police Chief Keith Hall, Fire Chief Chris Zimmer, Assistant City Attorney Darlene Pettit, Clerk of Courts Lisa Keller, and HR Director Don Essex

Pledge of Allegiance

The Pledge of Allegiance was led by Council Member Jim Lynch.

Consent Agenda

a. **Approve City Council Meeting Minutes for October 6, 2025**

b. **Ordinance No. 38-2025- An ordinance authorizing the City Manager to enter into contract with Metropolitan Environmental for sanitary sewer inspection and cleaning services**

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

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

Reports/Presentations

a. Nationwide Children’s Hospital Columbus Marathon Update, Presented by Darris Blackford

Mr. Blackford, Race Director of the Nationwide Children's Hospital Columbus Marathon, shared an update on the 45th Columbus Marathon. Approximately 15,000 participants, including 5,000 full marathoners, will be running through Upper Arlington from 8:30 AM to 12:30 PM, with the marathon having raised $15 million for Children's Hospital since 2012. Mr. Blackford thanked the local police for their support. This year, the route will pass the west side of Jones Middle School, with "Golden Bear Square" designated for community support, featuring a band and sports teams. A patient from Children's Hospital, from Hastings Middle School, will be present, supported by the football booster club. Additionally, a record number of Jones Middle School students will man a water stop. Mr. Blackford commended the City for allowing the marathon to continue.

b. Resolution of Commendation: Recognition of IT Director Jeff Kasson

President Awakessien Jeter presented IT Director Jeff Kasson with a Council Resolution of Commendation upon his retirement from public service (attached as Exhibit A). President Awakessien Jeter highlighted Mr. Kasson’s achievements in transforming IT operations and enhancing cybersecurity since joining the Administration on August 10, 2021. Mr. Kasson's efforts in budget evaluation and technology design for the Bob Crane Community Center were acknowledged, as were his prior leadership roles and adventurous spirit. In response, Mr. Kasson thanked the Council, expressing gratitude to the Assistant City Manager, City Manager, his colleagues, and the IT team for their support. He noted that he found it fitting to end his career in Upper Arlington, having a personal connection to the community. City Manager Steven Schoeny praised Mr. Kasson for improving the IT department's reputation and noted his technical expertise and leadership.

c. City Attorney’s Annual Report, Presented by City Attorney Darren Shulman

City Attorney Darren Shulman presented an annual report to Council (presentation attached as Exhibit B). Mr. Shulman reviewed the department's staffing and workload. He explained that the office includes himself, Assistant City Attorney Darlene Pettit, a vacant assistant attorney position currently contracted out for prosecution services, Criminal Justice Programs Administrator Joe Roush, and Legal Assistant Tonya Wampler.

Mr. Shulman reported that through three quarters of 2025, the department handled 805 matters compared to 620 during the same period last year. The largest workload came from Parks and Recreation and the Finance Department, primarily for contract reviews. The primary types of work included contract reviews (the largest category), legal opinions, legislation drafting, and litigation.

He discussed his professional development activities, including serving on the Ohio Criminal Sentencing Commission, where he was elected Vice Chair, working with the International Municipal Lawyers Association, and publishing in the Municipal Lawyer magazine. He also mentioned teaching courses for school resource officers throughout the state.

In response to a question from Council Member Kulewicz about monitoring consistency in Mayor's Court sentencing, Mr. Shulman explained that most cases don't involve jail time, and the court tries to maintain standard fines to ensure equitable treatment.

d. Mayor’s Court Presentation, Presented by City Attorney Darren Shulman and Clerk of Courts Lisa Keller

Mayor's Court Clerk Lisa Keller discussed changes resulting from House Bill 29, which passed on April 1, 2025. The legislation changed how courts can collect delinquent fines, prohibiting license forfeitures or registration blocks solely due to failure to pay fines. Ms. Keller explained the court's adaptation strategies, including implementing payment plans with monthly payments coordinated with court dates, collecting email addresses for digital communication, and setting up text message reminders. For defendants who fail to appear at initial hearings, the court now sends supplemental citations with new court dates before issuing warrants, resulting in 75% of those individuals either paying or appearing in court. For cases where all collection attempts fail, the court will send cases to the Attorney General's office for collections.

Mr. Shulman reported on the court's diversion programs. The adult diversion program had 45 new cases with 51 successful completions in the first three quarters. The juvenile diversion program, which diverts cases before they enter the system, had 31 new cases with 36 successful completions. Mr. Shulman noted that Mayor's Court cases were significantly down compared to the previous year. Traffic cases make up the largest portion of cases, followed by criminal misdemeanors, OVIs, tax cases, and code enforcement. The court collected $8,000 in restitution and ordered 505 hours of community service.

Ms. Keller and Mr. Shulman also discussed a new program called LEAP, designed to help defendants obtain valid licenses. The program allows participants to enter a guilty plea upfront and check in monthly with Mr. Roush to show progress. If they obtain a valid license, their case is dismissed without having to return to court. The program currently has a 50% success rate, with 6 successful completions out of 12 participants.

They also highlighted the court's Recovery Court program, which addresses the needs of defendants with substance abuse disorders. The two-year intensive program has 12 current participants and has seen 4 graduates since its inception in February 2023. Technological improvements were also discussed, including the implementation of electronic tickets to reduce errors and the use of online interpreters instead of in-person interpreters for each court session, resulting in cost savings and more efficient service.

e. Administrative Code Change Project Update, Presented by City Attorney Darren Shulman

Mr. Shulman provided an update on the Administrative Code Change Project, which he plans to bring to Council as legislation early next year. He explained that starting with the administrative code was challenging due to its size but noted that some sections have been added to address issues discovered during the review process.

The changes include removing duplicative sections, making definitional clarifications (such as clearly stating that the President of Council and Mayor are the same position), fixing unclear language in the campaign finance section, updating criminal penalty language, making Council meeting scheduling more flexible, and adjusting the City Manager's authority thresholds based on inflation (increasing from $30,000 to $50,000 for certain areas).

Mr. Shulman also mentioned policy-related changes, such as increasing the fee for building projects without permits from double to quadruple the normal fee. He raised questions for Council consideration, including whether to eliminate the Civil Service Commission and whether to increase Council salaries. He also flagged language in the code about mayors keeping gratuities for performing weddings, suggesting this should be formalized as a fee that goes into a fund rather than as personal income. City Clerk Krystal Gonchar noted that President Awakessien Jeter has not received payment for conducting marriages.

f. Finance Director Report: September 2025, Q3 2025 Report, and Bob Crane Community Center Update

Finance Director Brent Lewis presented financial reports for September 2025, third quarter 2025, and an update on the Bob Crane Community Center (attached as Exhibit C). Mr. Lewis reported that revenues and expenditures are generally on track through September. Income tax is performing well. EMS billing receipts have recovered following a cyber-attack on the third-party vendor last year.

Mr. Lewis outlined the upcoming budget schedule, noting that since this is an update year rather than a two-year budget, the focus will be on changes to the 2026 budget that Council has already adopted. Budget books will be delivered by November 5, after the election.

Regarding the Bob Crane Community Center, Mr. Lewis provided a comprehensive update on the entire project area, including the parking garage, community center, lease office space, and tenant improvements. He reported that the community center came in approximately $2.6 million under the $85 million budget. The parking deck project was about $500,000 under the $7.7 million budget.

Mr. Lewis noted that the Ohio State University is reimbursing the City for tenant improvements, having paid approximately $7.9 million to date of the $8.4 million total. OSU is also paying lease revenues of nearly $1 million per year, which are being used to pay off the debt issued for the office space and community center. In total, the project is about $3.2 million under budget.

In response to a question from President Awakessien Jeter, Mr. Lewis confirmed that the remaining $800,000 from OSU will be returned to the general fund this month, and the project is expected to close out this year.

Legislative Items for Third Reading/Public Hearing/Council Action

a. Ordinance No. 36-2025- An ordinance amending § 160.02- Membership and Terms of Chapter 160- Community Relations Committee 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. 36-2025.

Mr. Lynch moved, seconded by Ms. Munc, to adopt Ordinance No. 36-2025. The motion carried with the following vote:

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

Legislative Items for First Reading/Public Hearing/Council Action

a. Resolution No. 12-2025 – A resolution to adopt and approve the City's Cybersecurity Program and to designate the program's administrator

In response to President Awakessien Jeter's invitation to speak, there were no questions or comments from the public relative to Resolution No. 12-2025.

Mr. Kasson explained that House Bill 96 requires legislative bodies to formally adopt a cybersecurity program. He noted that the City began this process in 2023, working with the State of Ohio Cyber Reserve to implement standards and conduct audits. The program includes three types of training: mandatory training for all staff through the HR system, in-person cybersecurity awareness sessions during October (Cybersecurity Awareness Month), and targeted training based on email security data.

In response to Ms. Munc's question about the provision requiring Council approval for ransomware payments, Mr. Kasson explained that the City has systems in place to back up data that can't be encrypted, making recovery without payment possible. He noted that the legislative requirement ensures a careful evaluation of whether payment is the right choice in any specific situation.

Mr. Kasson also confirmed that the City has insurance coverage for cyber incidents, though he noted there are different schools of thought on how effective such coverage is when an actual incident occurs.

Ms. Munc moved, seconded by Mr. Lynch, to adopt Resolution No. 12-2025. The motion carried with the following vote:

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

Liquor Control

a. Request from the Ohio Department of Commerce, Division of Liquor Control for a new D5 Permit for Fukuryu Ramen, LLC

President Awakessien Jeter advised there is no vote required for this item unless there is an objection. There were no objections to the request of the new D5 permit for Fukuryu Ramen, LLC. Ms. Thiel noted that the request is for carry-out. Vice President Close inquired about the number of remaining available permits in the Lane Avenue entertainment district. Ms. Thiel noted that she would obtain the information, and informed Council that businesses may transfer in permits. Mr. Shulman confirmed that TREX permits show the permit brings economic value to the City.

City Manager Update

City Manager Schoeny reported that the City has received $6.45 million to date from the Community Foundation for the Community Center project.

Council Liaison Report

There were no reports from Council.

Executive Session

A motion was made by Vice President Close, seconded by Mr. Lynch, to enter into Executive Session pursuant to Council Rules Article II (13): (A)(1) - to consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official; and (A)(3) - conferences with an attorney for the public body concerning disputes involving the public body that are the subject of pending or imminent court action or where the attorney conference is privileged based on attorney-client confidentiality. The motion carried with the following vote:

Roll Call	Vote
Close	Aye
Lynch	Aye
Munc	Aye
Walter	Aye
Kulewicz	Aye
Awakessien Jeter	Aye

Mr. Kulewicz abstained from a portion of the Executive Session. Council entered into Executive Session at 8:49 p.m. and reconvened into open session at 9:26 p.m.

* * *

There being no further business to come before City Council, President Awakessien Jeter called for a motion to adjourn the meeting. Mr. Lynch moved to adjourn, seconded by Vice President Close. The motion carried unanimously, and the meeting adjourned at 9:26p.m.

Exhibit A

COUNCIL OF THE CITY OF UPPER ARLINGTON
RESOLUTION OF COMMENDATION

Honoring the Retirement of Jeff M. Kasson, Information Technology Director

WHEREAS, Jeff M. Kasson joined the City of Upper Arlington on August 10, 2021, bringing with him more than 30 years of experience in information technology leadership, strategic planning, cybersecurity, and operational management; and

WHEREAS, during his tenure, Jeff has transformed the City's IT operations, strengthening cybersecurity protocols and leading the organization through a comprehensive cybersecurity audit with the Ohio Cyber Reserve team, resulting in significant improvements to the City's digital resilience and readiness; and

WHEREAS, Jeff undertook a thorough evaluation of every IT budget line item, ensuring resources were used effectively and efficiently to advance innovation and service reliability for both employees and residents; and

WHEREAS, Jeff played a key role in the technology design and construction of the Bob Crane Community Center, leading the planning and integration of systems that will support public safety, operations, and community engagement, and helping deliver a modern, connected facility that reflects Upper Arlington's commitment to innovation; and

WHEREAS, his leadership has fostered a culture of collaboration, continuous improvement, and forward-thinking technology management within the organization; and

WHEREAS, prior to joining Upper Arlington, Jeff's distinguished career included leadership roles at the City of Venice and the City of North Port in Florida, Otterbein University, and Nationwide Children's Hospital, where he earned multiple Government Technology Digital Cities Awards and professional certifications, including Certified Government Chief Information Officer; and

WHEREAS, beyond his professional accomplishments, Jeff is known for his adventurous and creative spirit—once featured in a national skateboarding magazine, riding unicycles in parades, and pursuing adrenaline-filled outdoor activities that reflect his enthusiasm for life and learning; and

WHEREAS, Jeff has exemplified the City's values of innovation, integrity, and service excellence, leaving behind a legacy of strengthened systems, empowered staff, and a safer, more connected digital future for the Upper Arlington community.

NOW, THEREFORE, BE IT PROCLAIMED BY THE COUNCIL OF THE CITY OF UPPER ARLINGTON, OHIO, that we express our deepest appreciation to Jeff M. Kasson for his outstanding service, leadership, and dedication to the City and its residents, and we extend our warmest wishes for a long, healthy, and adventurous retirement.

BE IT FURTHER RESOLVED that this Resolution of Commendation be spread upon the minutes of Council on this 13th day of October 2025.

Exhibit B

Legal Department 2025 Update
Mayors Court Update
Code Review Project Update

[10/13/25]

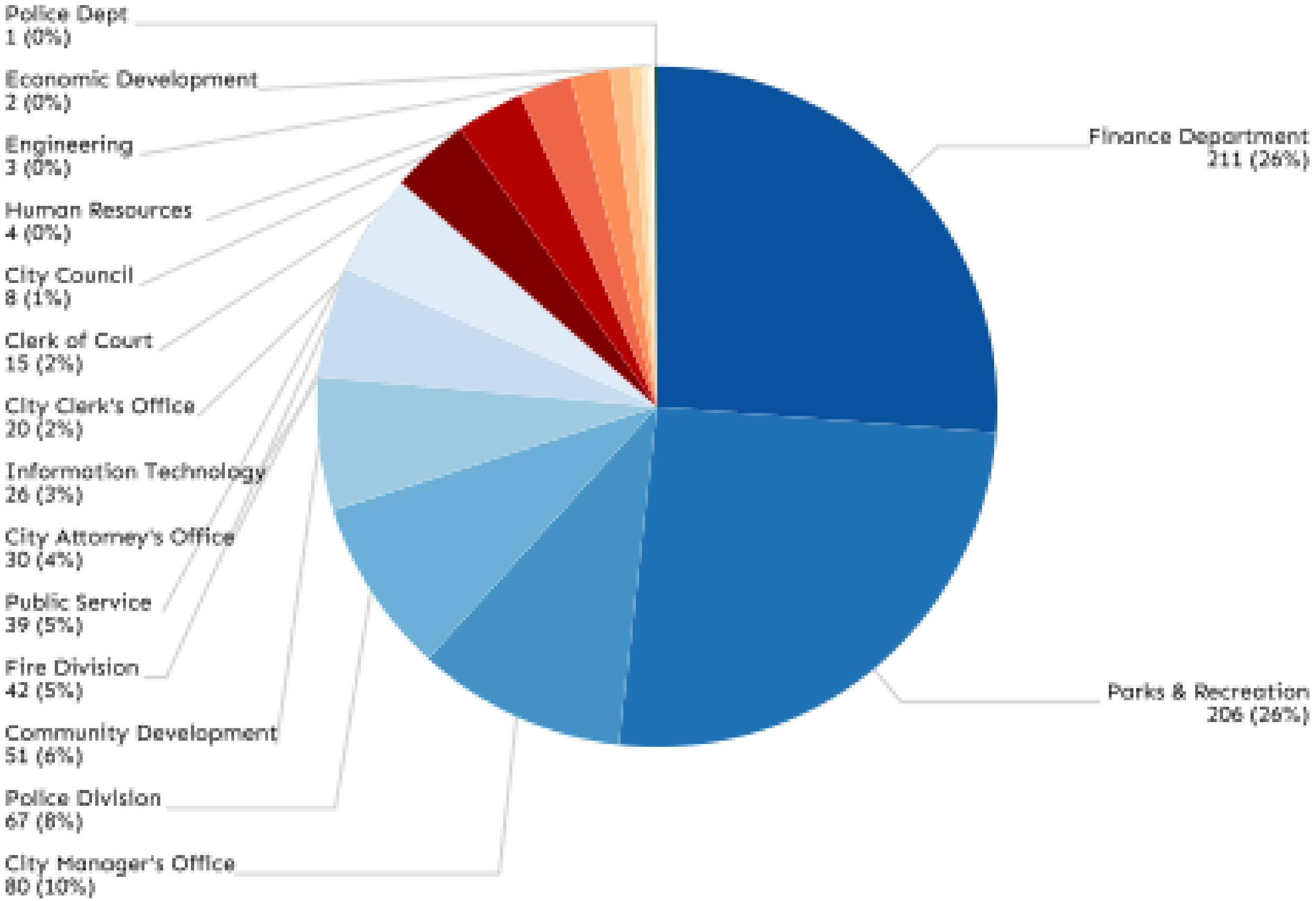
City of Upper Arlington

Legal Staffing

Position	Staff	
City Attorney	Darren Shulman	
Assistant City Attorney	Darlene Pettit	
Assistant City Attorney	Vacant. Currently staffed via a contract for criminal prosecution ($15,750 through first three quarters. $19,425 in 2024)	
Criminal Justice Programs Administrator	Joe Roush	
Legal Assistant	Tonya Wampler	

By the Numbers: First three quarters

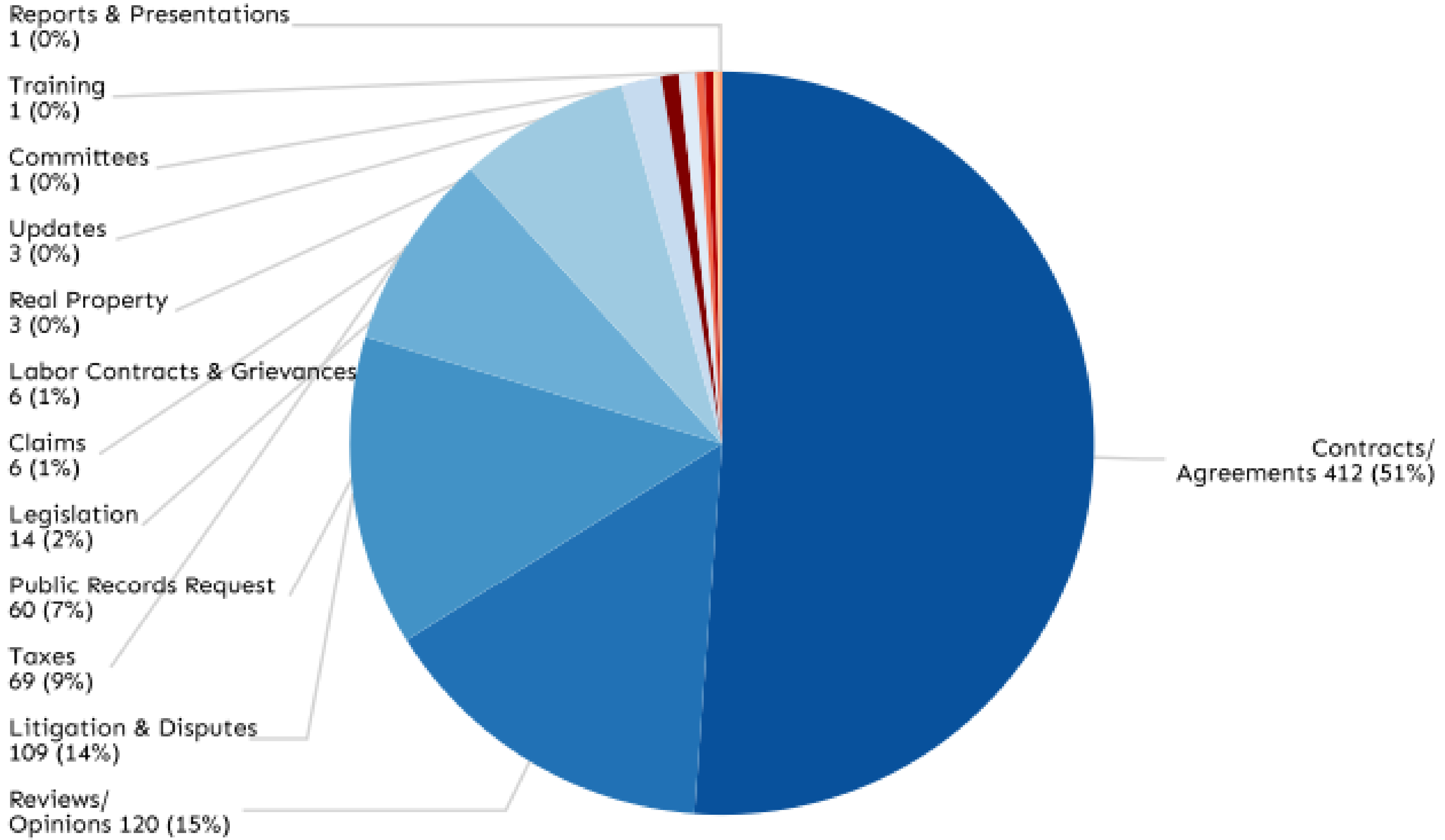
805 matters vs. 620 matters in 2024



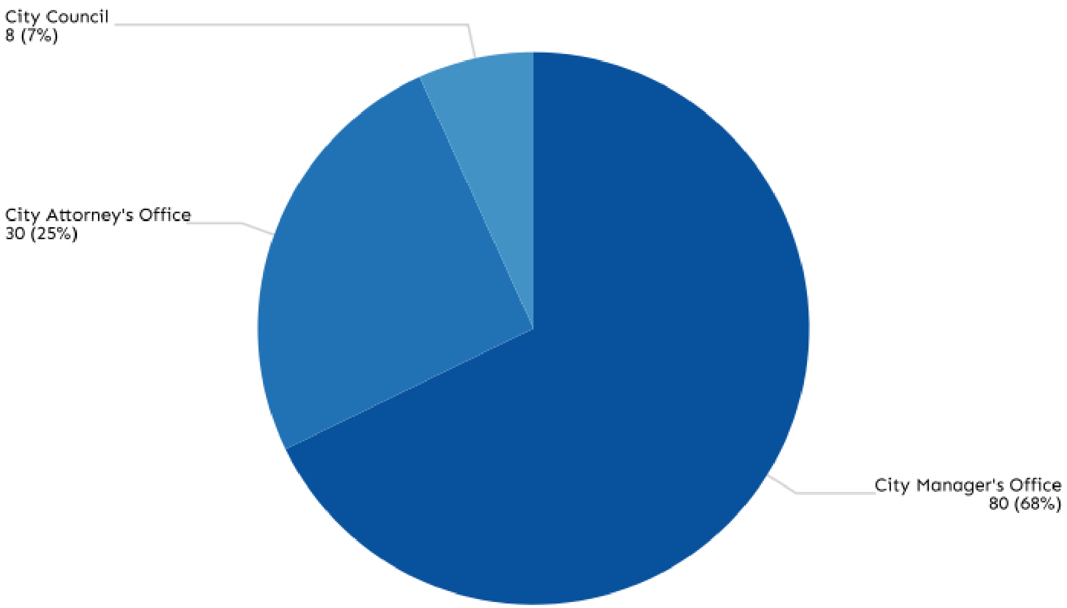
By the Numbers: Type of work

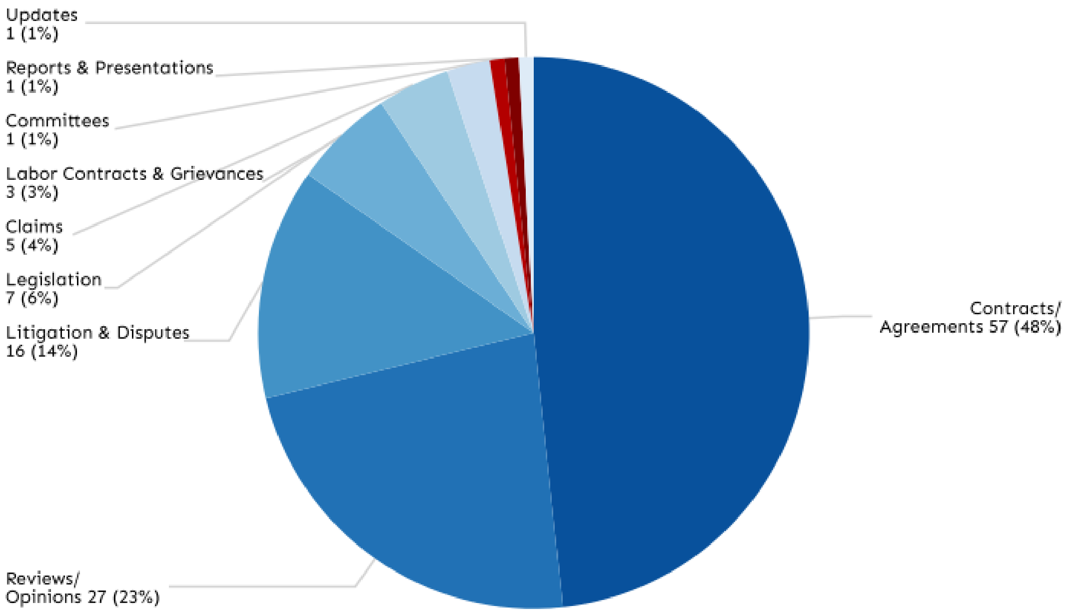
Top categories:

1. Contracts
2. Opinions
3. Litigation



Closer look at City Council, City Attorney, City Manager assignments





2025 Legislation Highlights

- Mayors Court Changes
- Code Compliance Fine Structure
- Traffic Code (Transportation other than walking)
- Park Rules Code Update
- Street Renaming Policy
- Code cleanup (to be presented 2026)

2025 Professional Development

- Appointed by Governor to Ohio Criminal Sentencing Commission
  - **Elected Vice Chair**
- International Municipal Lawyers Association:
  - **Presenting at Annual Conference**
  - **Selected to Board of Directors (election next week)**
  - **Published article in Municipal Lawyer Magazine**
- School Resource Officer courses

Is That Legal?

Deep Cover

Contributed by Darren Shulman

Prosecution and Mayor's Court w/ Lisa Keller

- Brief summary of recent law changes around mayor's courts
- Case Overview
- Payable tickets
- LEAP
- Recovery Court
- Electronic Tickets
- Interpreter system

Law changes impacting Mayor's Court

- House Bill 29 – effective 4/1/25
- Eliminated driver's license suspensions for failure to pay court fines/fees retroactively and for all future cases
- Ended registration blocks for failure to pay
- Mandated courts issue a Supplemental Citation when a defendant fails to appear at arraignment assigning a new court date
- Requires courts to offer extended payment plans to defendants resulting in significant increases in bookkeeping but better rates of collection
- After every attempt to collect has been exhausted, cases with balances remaining will be sent to the Attorney General's office for collections
- Coming soon: Text message reminders

Diversion Q1-Q3

- Adult Diversion:
  - **45 new diversion cases**
  - **51 successful completions**
  - **2 unsuccessful**

- Juvenile Diversion
  - **31 new cases**
  - **36 successful completions**
  - **1 Unsuccessful**

Prosecution Statistics

	2024	2025 (Q1-Q3)
Mayor’s Court	632	354
Municipal Court	143	107

Prosecution Statistics: Type of Cases

Type of case	Number (Q1-Q3)
Traffic	254
Criminal misdemeanor	68
OVI	32
Tax	23
Code enforcement	7

Mayor’s Court: Probation Q1-Q3

- 35 defendants placed on probation
- Collected $8,000 in restitution
- 505 hours of Community service ordered (Adult and Juvenile)

Drivers license charges are now payable tickets

- Drivers license tickets can now be paid online, at our window, without having to come to court
- Amount is set higher than what people would pay if they come to court, because we want to encourage people to come in so we can work with them to get a valid license
- However, it is worth the extra cost to some people.
- Benefits: Provides option for defendants, reduces failure to appear warrants.
- So far 85 people have paid their tickets online.

Drivers License Assistance

- Mission: Help people get their driver’s license
- Regular program: 209 (Q1-Q3)
- New program being piloted: LEAP
  - **Increased assistance from staff to help get license**
  - **Fewer court appearances by defendants**
  - **Fee paid up front, covers court costs. If they get a license, case dismissed and they don’t owe anything and their plea is not entered.**
  - **LEAP stats**
    - 12 current participants
    - 6 successful completions
    - 5 unsuccessful completions

TREX

LORIS

Rejected Names and Logos

Recovery Court

- Mission: Address the needs of defendants with a substance abuse disorder which has led to traffic and/or criminal charges
- What is it: Intensive two-year program that addresses the needs of the individual, including mental health and substance abuse.
- Participants come from Mayor’s court (a little more than half) and referrals from Franklin County Municipal Court
- First participant in February 2023.
- 12 current participants
- 4 graduates, 1 expected soon

Electronic Tickets and Interpreter System

- Electronic tickets
  - In pilot status now
  - Grant funding assistance to support interface between police and court record systems
  - Anticipated benefits include fewer errors transcribing paper tickets and staff time savings by not having to enter/reenter tickets into system

- Interpreter
  - Online service that connects defendants and public defenders to live interpreter
  - Significantly cheaper than hiring an in-person interpreter
  - Allows us to resolve cases without having to reschedule a case until we can get an interpreter, which reduces paperwork and is more convenient for defendants
  - System available for other staff, like Police Department.

Code Review Project Update

City of Upper Arlington

Overview

- Timeline: Anticipated submission to Council next year
- Subject: Administrative code (with exceptions and additions)
  - **Personnel Code expected to come this year**
- Summary of changes
- Areas for input/discussion

City of Upper Arlington

3600 Tremont Road | Upper Arlington, OH 43221
614-583-5000 | upperarlingtonoh.gov

STAFF REPORT

Authors: Brent Lewis, Finance Department Director

Council Meeting Date: October 13, 2025

Subject/Legislative Item: Finance Director Report: September 2025, Q3 2025 Report, and Bob Crane Community Center Update

Purpose: To keep City Council informed about the City's financial status and assist them with the monitoring of the current year budget.

Executive Summary: As required by City Council's adopted financial accounting and reporting policies, the Finance Director is presenting the 2025 third quarter (September) financial report for Council Review. No legislative action is required.

Purpose and Impact

General Fund Overview

Ending Fund Balance (Q3 2025): $36.8 million
- $3.8M over projection, and $2M greater than Jan. 1st fund balance

Reserve Requirement: $16.6M – $27.6M (30%-50% of the annual operating budget)
- Unreserved Balance: $9.2M – $20.2M (depending on the reserve level applied)

Revenues:
- Income taxes: 5.12% above projections (details below)
- Real estate taxes: Slightly below projection due Kingsdale Center TIF adjustments that were not included in original estimates
- Other Revenue - Investment earnings: Outperforming
- Other Revenue - Some revenue sources lagging slightly

Expenditures: All departments are within budget with no notable variances

Income Tax Overview

Income Tax Receipts through Q3: $38.1M
- 5.12% above projection
- 5.23% higher than Q3 2024

Withholding Tax: +7.60% over projections (strong)

Individual Filers: -5.20% below projections - still slightly trailing behind projections (potential trend vs. timing variance), +.61% higher than Q3 2024

Net Profits: +11.25% over projections, 30.14% higher than Q3 2024 (as mentioned several times, this source is unpredictable)

Allocation:
- General Fund: $27.4M
- Capital Asset Management Fund: $10.7M

Outlook: Positive overall

Other Funds & Notes

Citywide Cash Position: Increased from $150.8M at the beginning of the year to $163.5M
- Driven by strong income tax collections and property tax receipts, offset by spending down capital funds
- Debt service payments and various payouts will occur in December

Bonded Improvement/Infrastructure/Water Surcharge/Sewer Surcharge/Stormwater Management Funds:
- All funds reflect the accounting transactions needed because of the bond refinancing that closed in September

EMS Billing Receipts:
- Collected $873K YTD vs. $667K in all of 2024
- Includes a mix of delayed and new payments

Swimming Pool Receipts:
- Lagging due to poor weather through June (likely to fall below $1M projection)

Future Items:
- **Second half of the utility bills** were mailed in early July with a deadline of August 8th
  - All unpaid balances, including late penalties, have now been certified with the Franklin County Auditor as a special assessment to be collected with next year's County property taxes.

- **Upcoming Budget Calendar – 2026 Update**
  11/5 – Budget books provided to City Council
  11/10 – First budget hearing and first reading of budget ordinances
  11/17 – Second budget hearing and second reading of budget ordinances
  12/1 – Third budget hearing
  12/8 – 2025 final appropriation first reading; passage of 2026 budget ordinances
  12/15 – Passage of 2025 final appropriations

History
N/A

Alternatives

N/A

Attachments

1.	9. September 2025 Finance Director Report

Monthly Financial Report
As of September 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	$ 26,088,233	$ 27,422,758	$ 1,334,525	5.12%
Real & Personal Property Tax	10,230,600	10,285,700	10,285,700	10,054,409	(231,291)	-2.25%
All Other Operating Revenues	14,137,400	14,414,900	11,337,503	12,623,589	1,286,086	11.34%
Transfers/Advances In	10,052,500	10,052,500	8,407,515	8,407,515	-	0.00%
Total Revenues and Other Sources	69,015,900	69,348,500	56,118,951	58,508,271	2,389,320	**4.26%**
Obligations:						
Police Division	12,262,800	12,262,800	9,452,575	9,327,161	125,414	1.33%
Fire Division	12,519,900	12,519,900	8,937,961	8,462,616	475,345	5.32%
Board of Health	400,000	400,000	393,566	393,566	-	0.00%
Parks and Recreation	8,383,300	8,401,300	6,038,347	5,727,014	311,333	5.16%
Community Development	1,563,300	1,563,300	1,275,786	1,060,167	215,619	16.90%
Public Service Administration	1,397,800	1,397,800	1,048,350	987,244	61,106	5.83%
Public Works	1,700,400	1,700,400	1,142,913	1,001,869	141,044	12.34%
City Manager	2,087,400	2,087,400	1,531,147	1,408,216	122,931	8.03%
City Attorney	983,700	1,033,700	730,088	604,895	125,193	17.15%
City Clerk	334,800	334,800	223,200	188,777	34,423	15.42%
City Council	208,900	208,900	156,675	139,072	17,603	11.24%
Finance	1,638,800	1,638,800	1,295,145	1,153,096	142,049	10.97%
Facilities Maintenance	4,818,400	4,818,400	4,337,222	3,883,854	453,368	10.45%
Information Technology	2,522,200	2,522,200	1,912,897	1,758,706	154,191	8.06%
General Administration	3,800,600	4,300,600	2,887,544	2,676,984	210,560	7.29%
Transfers/Advances Out	10,624,300	18,943,300	17,984,931	17,984,931	-	0.00%
Total Obligations	65,246,600	74,133,600	59,348,347	56,758,168	2,590,179	**4.36%**
Excess of Revenue and Other Sources over Obligations:	3,769,300	(4,785,100)	(3,229,396)	1,750,103		
Total Beginning Fund Balance	34,761,336	34,761,336	34,761,336	34,761,336		
Prior Year Lapsed Encumbrances	-	-	-	285,256		
Anticipated Appropriation Lapses	1,415,000	1,415,000	1,415,000	-		
Total Ending Fund Balance	**$ 39,945,636**	**$ 31,391,236**	**$ 32,946,940**	**$ 36,796,695**	**$ 3,849,755**	**11.68%**

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	$ 10,145,424	$ 10,665,252	$ 519,828	5.12%
Total Revenues and Other Sources	**13,453,700**	**13,928,200**	**10,145,424**	**10,665,252**	**519,828**	**5.12%**
Obligations						
Transfers/Advances Out	9,776,200	9,776,200	3,666,955	3,666,955	303,631	0.00%
Total Obligations	**9,776,200**	**9,776,200**	**3,666,955**	**3,666,955**	**303,631**	**0.00%**
Excess of Revenue and Other Sources over Obligations:	3,677,500	4,152,000	6,478,469	6,998,297		
Beginning Fund Balance	20,368,117	20,368,117	20,368,117	20,368,117		
Ending Fund Balance	**$ 24,045,617**	**$ 24,520,117**	**$ 26,846,586**	**$ 27,366,414**	**$ 519,828**	**1.94%**

Monthly Financial Report
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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	$ 1,293,700	$ 1,293,700	$ 1,282,155	$ (11,545)	-0.89%
Homestead & Rollbacks	173,500	170,600	85,300	169,797	84,497	99.06%
Transfers In	500,000	500,000	500,000	500,000	-	0.00%
Total Revenues and Other Sources	**1,985,900**	**1,964,300**	**1,894,818**	**1,967,770**	**72,952**	**0.00%**
Obligations						
Capital Equipment	2,548,300	2,634,900	2,335,464	2,335,464	-	0.00%
Total Obligations	**2,548,300**	**2,634,900**	**2,335,464**	**2,335,464**	**-**	**0.00%**
Excess of Revenue and Other Sources over Obligations:	(562,400)	(670,600)	(440,646)	(367,694)		
Beginning Fund Balance	1,208,768	1,208,768	1,208,768	1,208,768		
Ending Fund Balance	**$ 646,368**	**$ 538,168**	**$ 768,122**	**$ 841,074**	**$ 72,952**	**9.50%**

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	$ 1,329,875	$ 1,410,122	$ 80,247	6.03%
Motor Vehicle License Taxes	450,000	450,000	343,333	341,958	(1,375)	-0.40%
All Other Operating Revenues	138,000	138,000	33,333	54,116	20,783	62.35%
Total Revenues and Other Sources	**2,388,000**	**2,388,000**	**1,706,541**	**1,806,196**	**99,655**	**5.84%**
Obligations						
Public Service Administration	1,129,200	1,129,200	705,538	699,610	5,928	0.84%
Public Works	1,582,700	1,582,700	1,118,656	1,068,042	50,614	4.52%
Total Obligations	**2,711,900**	**2,711,900**	**1,824,194**	**1,767,652**	**56,542**	**3.10%**
Excess of Revenue and Other Sources over Obligations:	(323,900)	(323,900)	(117,653)	38,544		
Beginning Fund Balance	1,927,174	1,927,174	1,927,174	1,927,174		
Ending Fund Balance	**$ 1,603,274**	**$ 1,603,274**	**$ 1,809,521**	**$ 1,965,718**	**$ 156,197**	**8.63%**

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	356,250	447,823	91,573	25.70%
Total Revenues and Other Sources	**20,448,700**	**475,000**	**356,250**	**447,823**	**91,573**	**25.70%**
Obligations						
Capital Improvements	9,119,100	7,504,000	6,477,490	6,477,490	-	0.00%
Total Obligations	**9,119,100**	**7,504,000**	**6,477,490**	**6,477,490**	**-**	**0.00%**
Excess of Revenue and Other Sources over Obligations:	11,329,600	(7,029,000)	(6,121,240)	(6,029,667)		
Beginning Fund Balance	7,509,727	7,509,727	7,509,727	7,509,727		
Prior Year Lapsed Encumbrances	-	-	-	2,055,492		
Ending Fund Balance	**$ 18,839,327**	**$ 480,727**	**$ 1,388,487**	**$ 3,535,552**	**$ 2,147,065**	**154.63%**

Monthly Financial Report
As of September 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	$ 10,700,000	$ 11,808,852	$ 11,808,852	$ -	0.00%
Transfers/Advances In	5,750,000	14,069,000	14,069,000	14,069,100	-	0.00%
Total Revenues and Other Sources	**12,450,000**	**24,769,000**	**25,877,852**	**25,877,952**	**-**	**0.00%**
Obligations						
Capital Improvements	9,986,900	20,306,500	11,012,722	11,012,722	-	0.00%
Transfers/Advances Out	6,100,000	7,300,000	6,087,977	6,087,977	-	0.00%
Total Obligations	**16,086,900**	**27,606,500**	**17,100,699**	**17,100,699**	**-**	**0.00%**
Excess of Revenue and Other Sources over Obligations:	(3,636,900)	(2,837,500)	8,777,153	8,777,253		
Beginning Fund Balance	5,549,699	5,549,699	5,549,699	5,549,699		
Prior Year Lapsed Encumbrances	-	-	-	428,437		
Ending Fund Balance	**$ 1,912,799**	**$ 2,712,199**	**$ 14,326,852**	**$ 14,755,389**	**$ 428,537**	**2.99%**

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	$ 2,161,867	$ 2,161,867	$ -	0.00%
All Other Operating Revenues	45,000	45,000	26,250	85,897	59,647	227.23%
Transfers/Advances In	2,000,000	2,000,000	2,000,000	2,000,000	-	0.00%
Total Revenues and other sources	**3,945,000**	**3,945,000**	**4,188,117**	**4,247,764**	**59,647**	**1.42%**
Obligations						
Public Works	4,134,100	4,134,100	4,168,514	3,941,959	226,555	5.43%
Total Obligations	**4,134,100**	**4,134,100**	**4,168,514**	**3,941,959**	**226,555**	**5.43%**
Excess of Revenue and Other Sources over Obligations:	(189,100)	(189,100)	19,603	305,805		
Beginning Fund Balance	1,534,635	1,534,635	1,534,635	1,534,635		
Ending Fund Balance	**$ 1,345,535**	**$ 1,345,535**	**$ 1,554,238**	**$ 1,840,440**	**$ 286,202**	**18.41%**

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	$ 548,253	$ 642,316	$ 94,063	17.16%
Miscellaneous	-	513,600	-	-	-	0.00%
Total Revenues and other sources	**855,000**	**1,368,600**	**548,253**	**642,316**	**94,063**	**17.16%**
Obligations						
Public Works	490,700	570,700	698,287	629,811	68,476	9.81%
Capital Equipment	10,000	10,000	-	-	-	0.00%
Capital Improvements	246,000	246,000	-	-	-	0.00%
Finance (Debt Service)	-	513,600	513,521	513,521	-	0.00%
Transfers Out (including intra-city services)	99,900	99,900	21,616	21,616	-	0.00%
Total Obligations	**846,600**	**1,440,200**	**1,233,424**	**1,164,948**	**68,476**	**5.55%**
Excess of Revenue and Other Sources over Obligations:	8,400	(71,600)	(685,171)	(522,632)		
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**	**$ 1,707,265**	**$ 1,093,694**	**$ 1,256,233**	**$ 162,539**	**14.86%**

Monthly Financial Report
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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	$ 919,774	$ 1,081,545	$ 161,771	17.59%
All Other Operating Revenues	1,500	45,400	1,500	46,268	44,768	2984.53%
Total Revenue	**1,334,500**	**1,378,400**	**921,274**	**1,127,813**	**206,539**	**22.42%**
Obligations						
Public Works	1,214,000	1,214,000	825,327	683,479	141,848	17.19%
Capital Equipment	13,000	13,000	-	-	-	0.00%
Capital Improvements	315,000	315,000	-	-	-	0.00%
Finance (Debt Service)	-	43,900	43,880	43,880	-	0.00%
Transfers Out (including intra-city services)	27,600	27,600	15,948	15,948	-	0.00%
Total Obligations	**1,569,600**	**1,613,500**	**885,155**	**743,307**	**141,848**	**16.03%**
Excess of Revenue and Other Sources over Obligations:	(235,100)	(235,100)	36,119	384,506		
Beginning Fund Balance	2,831,202	2,831,202	2,831,202	2,831,202		
Ending Fund Balance	**$ 2,596,102**	**$ 2,596,102**	**$ 2,867,321**	**$ 3,215,708**	**$ 348,387**	**12.15%**

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	$ 753,406	$ 780,324	$ 26,918	3.57%
Investment Earnings	70,000	70,000	52,500	85,632	33,132	63.11%
Miscellaneous income	-	365,900	-	374,728	374,728	100.00%
Total Revenues and other sources	**823,000**	**1,188,900**	**805,906**	**1,240,684**	**434,778**	**53.95%**
Obligations						
Public Works	690,000	690,000	499,298	467,411	31,887	6.39%
Capital Equipment	470,000	470,000	103,287	103,287	-	0.00%
Capital Improvements	449,800	449,800	-	-	-	0.00%
Finance (Debt Service)	-	365,900	365,854	365,854	-	0.00%
Transfers Out (including intra-city services)	77,600	77,600	20,693	20,693	-	0.00%
Total Obligations	**1,687,400**	**2,053,300**	**989,132**	**957,245**	**31,887**	**3.22%**
Excess of Revenue and Other Sources over Obligations:	(864,400)	(864,400)	(183,226)	283,439		
Beginning Fund Balance	2,987,559	2,987,559	2,987,559	2,987,559		
Ending Fund Balance	**$ 2,123,159**	**$ 2,123,159**	**$ 2,804,333**	**$ 3,270,998**	**$ 466,665**	**16.64%**

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	$ 1,006,139	$ 884,088	$ (122,051)	-12.13%
Transfers/Advances In	300,000	300,000	300,000	300,000	-	0.00%
Total Revenues and other sources	**1,313,800**	**1,313,800**	**1,306,139**	**1,184,088**	**(122,051)**	**-9.34%**
Obligations						
Parks and Recreation	1,140,600	1,140,600	929,740	918,593	11,147	1.20%
Total Obligations	**1,140,600**	**1,140,600**	**929,740**	**918,593**	**11,147**	**1.20%**
Excess of Revenue and Other Sources over Obligations:	173,200	173,200	376,399	265,495		
Beginning Fund Balance	397,663	397,663	397,663	397,663		
Ending Fund Balance	**$ 570,863**	**$ 570,863**	**$ 774,062**	**$ 663,158**	**$ (110,904)**	**-14.33%**

Monthly Financial Report
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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	$ 58,508,271	$ 54,686,395	$ 47,692,584	8.7%
Capital Asset Management	24,410,352	10,665,252	3,666,955	31,408,649	28.7%
Police Pension	1,499,760	871,172	285,346	2,085,586	39.1%
Fire Pension	1,499,759	871,172	285,345	2,085,586	39.1%
Self Insurance	1,084,300	57,743	21,766	1,120,277	3.3%
Capital Equipment	1,720,307	1,967,770	1,928,624	1,759,453	2.3%
Police & Fire Pension	1,422,653	1,486,239	949,530	1,959,362	37.7%
Technology Fund	425,843	135,153	445,428	115,568	-72.9%
Street Maintenance and Repair Fund	1,965,631	1,806,196	1,590,391	2,181,436	11.0%
EMS Billing Fund	1,691,000	882,511	139,733	2,433,778	43.9%
Law Enforcement	2,739,032	453,313	191,370	3,000,975	9.6%
Tree Planting Fund	92,965	28,700	-	121,665	30.9%
Enforcement Education	20,650	375	-	21,025	1.8%
Mayor's Court Computer	45,728	6,606	-	52,334	14.4%
Mayor's Court Special Project	171,505	12,270	4,335	179,440	4.6%
Local Fiscal Recovery Fund	2,192,062	-	718,770	1,473,292	-32.8%
OneOhio Opioid Fund	141,353	55,701	8,364	188,690	33.5%
Economic Development	2,078,781	2,500,000	15,439	4,563,342	119.5%
Arlington Centre TIF Fund	116,976	25,759	16,291	126,444	8.1%
Tremont Road TIF Fund	18,760	40,534	457	58,837	213.6%
Lane Avenue Mixed Use TIF Fund	738,355	1,035,934	569,167	1,205,122	63.2%
Lane Avenue TIF Fund	304,986	79,348	76,095	308,239	1.1%
Arlington Crossing TIF Fund	1,068,524	110,878	126,774	1,052,628	-1.5%
Horizon TIF Fund	1,053,912	448,247	256,078	1,246,081	18.2%
Kingsdale West TIF Fund	395,386	57,924	654	452,656	14.5%
Kingsdale CORE TIF Fund	668,801	1,818,042	1,044,059	1,442,784	115.7%
Civil Service	60,960	-	10,280	50,680	-16.9%
Riverside North TIF Fund	19,946	2,891	32	22,805	14.3%
Riverside South TIF Fund	224,430	44,861	507	268,784	19.8%
W. Lane Northwest TIF Fund	22,542	18,115	204	40,453	79.5%
Lane II TIF Fund	1,265,563	1,307,566	555,782	2,017,347	59.4%
Kingsdale Center TIF Fund	30,032	534,043	476,869	87,206	190.4%
Gateway TIF Fund	39,409	1,814,496	444,718	1,409,187	3475.8%
Neighborhood Lighting Utility	318,423	75,122	13,601	379,944	19.3%
Clerk of Courts Fund	21,343	5,544	2,900	23,987	12.4%
UA Visitor's Bureau Fund	572,453	97,808	50,000	620,261	8.4%
General Bond Retirement	315,716	33,053,187	33,103,452	265,451	-15.9%
Bonded Improvements	13,072,564	447,824	9,802,143	3,718,245	-71.6%
Infrastructure Improvement Fund	25,102,125	25,877,953	23,747,689	27,232,389	8.5%
Estate Tax Fund	85	-	-	85	0.0%
Community Fiber Optic Fund	352,606	263,916	71,037	545,485	54.7%
Employee Benefit	2,014,911	3,815,942	4,092,682	1,738,171	-13.7%
BWC Administration Fund	1,340,044	281,976	224,190	1,397,830	4.3%
Solid Waste Management	1,919,144	4,247,764	2,970,718	3,196,190	66.5%
Water Surcharge	1,952,948	642,316	51,755	2,543,509	30.2%
Sanitary Sewer Surcharge	3,532,735	1,127,813	970,967	3,689,581	4.4%
Stormwater Management	3,301,276	1,240,684	1,138,995	3,402,965	3.1%
UA Swimming Pools	397,663	1,184,088	885,771	695,980	75.0%
Unclaimed Funds	8,491	713	-	9,204	8.4%
Revolving Fund	53,814	1,382,744	1,079,679	356,879	563.2%
Construction Withholding	3,108,854	598,490	2,864,767	842,577	-72.9%
Payroll Clearing Fund	330,833	25,725,421	25,450,712	605,542	83.0%
Totals (ROUNDED)	**$ 150,816,999**	**$ 187,716,386**	**$ 175,036,815**	**$ 163,496,570**	***ROUNDED TOTALS***

Monthly Financial Report
As of September 2025

Income Tax Comparisons

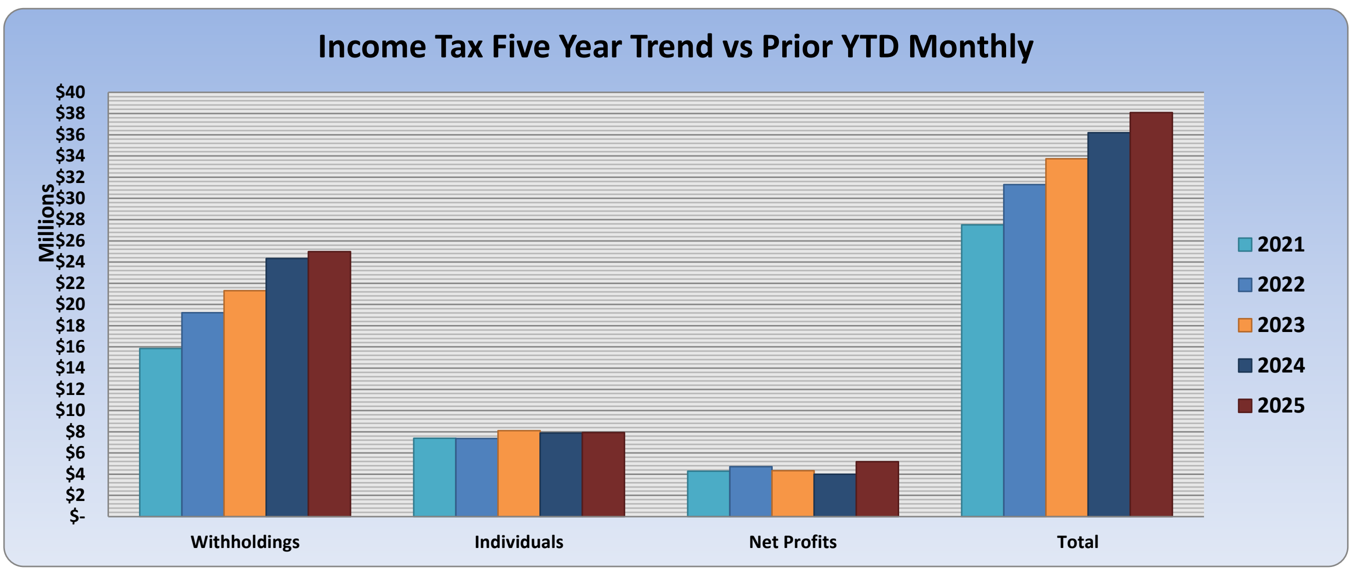
	Projections	Year to date	Difference	% Difference
Withholdings	$ 23,213,774	$ 24,977,962	$ 1,764,188	7.60%
Individuals	8,356,926	7,922,413	(434,513)	-5.20%
Net Profits	4,662,956	5,187,633	524,677	11.25%
Total	$ 36,233,656	$ 38,088,008	$ 1,854,352	**5.12%**

Income Tax Five Year Comparison

	2021	2022	2023	2024	2025
Withholdings	$ 15,852,990	$ 19,222,830	$ 21,296,571	$ 24,334,197	$ 24,977,962
Individuals	7,384,605	7,362,184	8,110,734	7,874,389	7,922,413
Net Profits	4,279,214	4,711,066	4,330,314	3,986,118	5,187,633
Total	$ 27,516,809	$ 31,296,080	$ 33,737,619	$ 36,194,704	$ 38,088,008

Percentage Increase (Decrease) From Prior Year

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Withholdings	14.28%	21.26%	10.79%	14.26%	2.65%
Individuals	31.41%	-0.30%	10.17%	-2.91%	0.61%
Net Profits	22.42%	10.09%	-8.08%	-7.95%	30.14%
Total	19.71%	13.73%	7.80%	7.28%	**5.23%**



Interest & Investment Income
Sep-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	10,927,451.18		(1,304,495.68)			$ 9,622,955.50
Federal Agency	53,352,402.67	2,989,816.50	(2,187,412.00)			$ 54,154,807.17
US Government Bonds	26,249,024.10	3,236,582.72	(3,986,523.44)			$ 25,499,083.38
Total Bonds	$ 94,631,663.95	$ 6,226,399.22	$ (7,478,431.12)	$ -	$ -	$ 93,379,632.05
Short Term Fixed Maturity Commercial Paper	-					$ -
Other Assets (Savings Cert - Market Traded)	$ 3,439,988.55					$ 3,439,988.55
Bond and Investments:						
CIP Bonds						
Federal Agency	-					$ -
Corporate / General Investments	-					$ -
Short Term Fixed Maturity Commercial Paper	-					$ -
US Government Bonds	-					$ -
Total Bonds & Investments	$ 98,071,652.50	$ 6,226,399.22	$ (7,478,431.12)	$ -	$ -	$ 96,819,620.60
Money Markets: General	286,529.61	(6,226,399.22)	7,485,258.18	(8,451.42)	295,507.90	$ 1,832,445.05
CIP Bonds						$ -
Total Money Markets	$ 286,529.61	$ (6,226,399.22)	$ 7,485,258.18	$ (8,451.42)	$ 295,507.90	$ 1,832,445.05
Star Ohio: General Investment	50,395,484.08			129,615.15	182,413.43	$ 50,707,512.66
Bond Proceeds	6,364,596.58			(68,667.11)	22,812.90	$ 6,318,742.37
Federal ARPA (Gen. Inv.)	1,324,095.97			(4,999.29)	4,770.49	$ 1,323,867.17
Gateway	1,003,459.08				3,625.28	$ 1,007,084.36
Kingsdale	236,687.60				855.10	$ 237,542.70
Community Center	2,588,222.74			(249.42)	9,350.26	$ 2,597,323.58
Office (Comm. Center)	1,132,830.21			(55,699.33)	3,945.84	$ 1,081,076.72
Total STAR Ohio	$ 63,045,376.26	$ -	$ -	$ -	$ 227,773.30	$ 63,273,149.56
Total Investments	$ 161,403,558.37	$ -	$ 6,827.06	$ (8,451.42)	$ 523,281.20	$ 161,925,215.21
NW Huntington Bank	$ 2,278,407.16					$ 1,571,357.14
Total Cash & Investments	$ 163,681,965.53					$ 163,496,572.35

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

DATE	VENDOR	DESCRIPTION	AMOUNT
9/3/25	Orriant	Wellness Program	$30,000.00
9/10/25	E.P. Ferris & Assoc.	Riverside Dr. SUP – Value Engineering	$39,455.00
9/15/25	CESO, Inc.	Crosswalk Enhancement	$73,400.00
9/16/25	Drager, Inc.	CO2 Detectors at the PSC	$39,582.50
9/23/25	Oberlander's	Tree Pruning	$39,778.00
9/24/25	Richard's Window Cleaning	Window Cleaning City-wide	$32,426.00

QUALITY BASED SELECTION CONSULTANTS – SEPTEMBER 2025

DATE	VENDOR	DESCRIPTION	AMOUNT
None			

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

DATE	VENDOR	DESCRIPTION	CHANGE ORDER AMOUNT	New Total
None				

GRANTS SEPTEMBER 2025

DATE	ORGANIZATION	DESCRIPTION	AMOUNT
None			

Exhibit D

Kingsdale Development/ Bob Crane Community Center Financial Update

City Council Meeting

October 13, 2025

Kingsdale Development/Bob Crane Community Center Financial Update

Updates to Provide

- Kingsdale Development Agreement
- Bob Crane Community Center and Leasable Office Space
- Parking Deck
- Ohio State Tenant Improvements

Kingsdale Development/Bob Crane Community Center Financial Update

Kingsdale Development Agreement

- **Authorized via Ordinance 69-2020**
  - $16.5M for construction of public parking garage
  - $750K for purchase of community center site
  - Total outlay $17.25M
- **Funding**
  - Issued $17.93M in special obligation nontax revenue bonds in December 2022 (Ordinance 59-2022) – *$17.29M net of issuance costs*
  - TIF enacted on the site for the repayment of debt
- **Financial Update**
  - Garage is completed and open to public.
  - The $16.5M was fully expended by end of 2023.
  - Land purchase ($750K) fully executed in first quarter of 2024.
  - TIF approved by State of Ohio at a level to covered debt payment, school district compensation, and contribute to community center debt waterfall, as expected.

Kingsdale Development/Bob Crane Community Center Financial Update

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Bob Crane Community Center/Leasable Office Space

- **Significant Resolutions/Ordinances**
  - **Resolution 001-2021 -** provides for submission to the electors of the City of Upper Arlington at a Special Election to be held on May 4, 2021, the question of whether they would be for or against the City constructing a new Community Center on the site of the old Lazarus/Macy's store at the Kingsdale Shopping Center.
    - *Ballot Language:* Should the City of Upper Arlington build a new community center on the site of the old Lazarus/Macy's store at Kingsdale Shopping Center, using various City revenue streams but in no case from an increase in City income tax or property tax, as authorized by legislation of City Council, including Ordinance No. 1-2021, Ordinance No. 2-2021, and Ordinance No. 3-2021?
  - **Ordinance 1-2021 -** Establishment of Kingsdale Center Tax Increment Financing (TIF) District
  - **Ordinance 2-2021 -** Amendment of Prior Ordinances Establishing Tax Increment Financing (TIF) Districts

Kingsdale Development/Bob Crane Community Center Financial Update

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Bob Crane Community Center/Leasable Office Space

- **Significant Resolutions/Ordinances (continued)**
  - **Ordinance 3-2021 -** Authorizing the City to issue income tax revenue bonds in an amount not to exceed $55 million, for the purposes of constructing an Upper Arlington Community Center, effective upon successful passage of the Upper Arlington Community Center ballot issue. *(Note: does not include leasable office space, which is funded through another bond issuance and repaid through lease revenues)*
  - **Ordinance 59-2022 –** Authorizing the City to issue an amount not to exceed $36M in nontax revenue bonds for the Kingsdale Mixed-Use Project – Parking Garage and Leasable Office Component.
  - **Ordinance 53-2023 -** An ordinance authorizing the City Manager to enter into contract with The Ohio State University for the lease of office space within the Bob Crane Community Center.

City of Upper Arlington

Kingsdale Development/Bob Crane Community Center Financial Update

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Bob Crane Community Center/Leasable Office Space

- **Financial History (as last presented)**

	Original Plan – 11/2020		Revised Plan – 5/2022		Revised Plan – 2/2023
Community Center/Leasable Office					
Bonds^	$58.7M		$63.0M		$62.55M
Existing City Cash^^	5.0M	*	14.0M	**	14.00M
Private Funding	5.4M		8.0M		8.00M
State Grant					0.45M
Total Project	**$69.1M**		**$85.0M**		**$85.0M**

Notes:

^ There will be separate bonds issues for the Community Center and the leasable office space. The allocation between the two will determined once the GMP has been established.

^^ The $9.3M has been deposited into the Infrastructure Fund as of 12/31/22. Remaining $4.7 transfer to the Infrastructure Fund included in adopted 2023 budget.

* Increased to $9M with adoption of the 2022 budget.

** Does not include potential state grant award.

City of Upper Arlington

Kingsdale Development/Bob Crane Community Center Financial Update

Bob Crane Community Center/Leasable Office Space

- **Funding Update**
  - Issued $50.5M in special obligation income tax revenue bonds in April 2023 for the community center portion of the project. *($50.5M < authorized $55M)*

  - Issued $11.67M in special obligation nontax revenue bonds in December 2023 for leasable office space component. *(combined with parking garage issuance $29.6M < authorized $36M)*

  - Private Funding through the Upper Arlington Community Foundation
    - Received approximately $8M in pledges
    - City has received $6.45M to date, remainder expected in 2025-2027
    - Advanced $3M from General Fund in 2023 until remaining donations are received, amount to be reimbursed to General Fund when received
    - Received $1.45M since advance, amounts have been returned to General Fund.

  - State Grant – currently in process

  - Other Notes
    - Any excess interest (approximately $3M earned) and bond proceeds will be utilized to reimburse project items originally paid for with cash.

Kingsdale Development/Bob Crane Community Center Financial Update

Bob Crane Community Center/Leasable Office Space

- **Financial Update**
  - Currently, expenditures and open contracts = approximately $82.4M
    - **Approximately $2.6M less than budgeted and $0.3M than contracted amounts**
    - Note: the underbudget amount may be greater if open contracts are not fully expended
  - Ohio State lease revenues set to cover leasable office space and have excess funds toward BCCC debt retirement. Lease amounts range for $950K – $1.5M over the fifteen-year lease.
  - BCCC debt waterfall projected to cover related debt retirement.
    - Sources: Kingsdale TIF revenues, office lease excess, hotel tax, existing TIF revenues, income tax revenues generated for site, other revenues (as needed).

City of Upper Arlington

Kingsdale Development/Bob Crane Community Center Financial Update

Parking Deck

- Original plans included underground parking under community center. Plans revised due to underground parking not fully addressing resident parking concerns.

- Adopted in 2024 budget

- **Funding**
  - $7.73M utilizing unused general obligation bond proceeds and City cash.

- **Financial Update**
  - Parking Deck is complete and open to public
  - Current expenditures and outstanding commitments total approximately $7.1M
    - **Approximately $500K less than budgeted**

Kingsdale Development/Bob Crane Community Center Financial Update

Ohio State Tenant Improvements

- **Authorized via variance ordinances**
  - **Ordinance 51-2023 -** An ordinance authorizing a contract amendment with Elford, Inc. for preconstruction services for improvements to the tenant space at the Bob Crane Community Center ($25K)
  - **Ordinance 52-2023 -** An ordinance authorizing a contract amendment with MSA Sport for design professional services for improvements to the tenant space at the Bob Crane Community Center ($223.5K)
  - **Ordinance 39-2024 -** An ordinance authorizing the City Manager to amend the contract with Elford, Inc. for Construction Manager at Risk Services for the Bob Crane Community Center and to appropriate and transfer funds ($8.1M)

- **Funding**
  - Total budget approximately $8.4M
  - Advanced $8.1M from the General Fund. To be returned when reimbursed by OSU.
  - Construction costs to be reimbursed by Ohio State.
  - Design costs reimbursed to OSU lease payments.

Kingsdale Development/Bob Crane Community Center Financial Update

Ohio State Tenant Improvements (continued)

- **Financial Update**
  - Current expenditures/outstanding commitments total approximately $8.4M
  - All $7.9M in construction costs have been reimbursed by Ohio State to date
  - Approximately $7.1M of the $8.1M advance has been returned to General Fund

Kingsdale Development/Bob Crane Community Center Financial Update

Summary

Project	Amount	Source Of Funds	Repayment Source
Kingsdale Parking Garage *(including BCCC Land)*	$17.3M	Bond Funds – $17.3M	Kingsdale TIF (new)
BCCC/ Leasable Office Space	$85.0M	CC Bond Funds – $50.5M Office Bond Funds – $11.7M Cash – $14M Private Funding - $8M Grant - $450K	TIF (new and existing), hotel tax, office lease excess, etc.
Parking Deck	$7.7M	Bond Funds – $5.0M Cash – $2.7M	Income Tax
OSU Tenant Improvements	$8.4M	Advance from General Fund Cash	Reimbursement/ Lease

Kingsdale Development/Bob Crane Community Center Financial Update

Financial Summary

Project	Budget/ Funding	Expenses/Open Commitments	Over/(Under)
Kingsdale Parking Garage *(including BCCC Land)*	$17.3M	$17.3M	($0M)
BCCC/ Leasable Office Space	85.0M	82.4M	(2.6M)
Parking Deck	7.7M	7.1M	(.6M)
OSU Tenant Improvements	8.4M	8.4M	(0M)
Total	$118.4	$115.2M	($3.2M)

3600 Tremont Road | Upper Arlington, OH 43221
614-583-5000 | **upperarlingtonoh.gov**

Authors: Brent Lewis, Finance Department Director

Council Meeting Date: November 10, 2025

Subject/Legislative Item: Ordinance No. 42-2025 - An ordinance to adopt amendments to the 2025-2026 Municipal Program of Services (the 2025-2026 Biennial Budget Supplement) and to approve the 2026 Master Schedule of Fees

Purpose: To adopt the proposed changes to the 2025-2026 Municipal Program of Services ("the 2025-2026 Biennial Budget Supplement") and the 2026 Master Schedule of Fees, which were originally adopted by City Council via Ordinance 69-2024 on December 16, 2024. The final version of the 2025-2026 Municipal Program of Services was adopted via motion on February 24, 2025.

Executive Summary: On November 10, 2025, the City Manager, in conjunction with the Finance Director, is presenting to the City Council the a draft version of the 2025-2026 Biennial Budget Supplement and 2026 Master Schedule of Fees in accordance with the City Charter, City Council policies, etc. The City Council will hold three public budget meetings for discussion on this topic.

- November 10, 2025 — Capital Improvement Plan.
- November 17, 2025 — Operating budget, capital equipment budget, and the master list of fees.
- December 1, 2025 — Any remaining open items.

On December 8, 2025, the City Council is being asked to pass the draft version of the 2025-2026 Biennial Budget Supplement. In addition, the City Council is being presented with a separate ordinance to adopt the 2026 Annual Appropriation Measure. This will essentially complete the 2026 budget process. Upon closure of the City's accounting records for calendar year 2025, the 2025-2026 Biennial Budget supplement book will be updated with any adopted revision for 2026 and the 2025 actual amounts. Once this is completed (first quarter of 2026), the final version of the 2025-2026 Biennial Budget Supplement book will be brought back to Council for review and approval via motion.

Purpose and Impact

The City Manager, in conjunction with the Finance Director, is presenting to the City Council the 2025-2026 Biennial Budget Supplement and the 2026 Master List of Fees. The City Council will hold three public hearings (November 10, 2025, November 17, 2025, and December 1, 2025) to review the proposed budget and the schedule of fees prior to its consideration of the "Annual Appropriation Ordinance", which is also being presented in a separate ordinance, and is incorporated herein by reference. In the first quarter of 2026, the Finance Director will bring forth to the City Council a final version of the 2025-2026 Biennial Budget Supplement to be approved via motion. The final version will replace the 2024 "Amended" amounts with actual amounts and include any and all approved revisions.

History

Various sections of the Upper Arlington City Charter, Code of Ordinances, and City Council policies require an annual budget be established. It has been the City's practice that a two-year budget is adopted, followed by an annual update. The last two-year budget (2025-2026) was adopted in 2024. This approval represents an update to the 2026 portion of the budget.

Due to the timing of the budget process, the City has made it a practice to present a draft version of the budget supplement for approval. Then, in the first quarter of the following year, the Finance Director will bring forth to the City Council a final version of the budget book to be approved via motion. The final version will replace the most recently completed year with actual amounts and include any and all approved revisions.

Master Schedule of Fees

The master schedule of fees is governed by C.O. §401.01, which states, in part:

1. The city manager shall annually review the fees contained in the schedule of fees and shall recommend to city council any changes that the city manager may deem reasonable and appropriate.
2. The schedule of fees shall be reviewed, and any changes approved by legislative action of city council as part of the annual budget process. All fees remain unchanged until such time as increased, decreased or repealed by city council. However, no provision in this chapter shall prevent or prohibit city council, prior to the next annual review, from enacting legislation adjusting fees, terminating fees, or creating additional fees. The master schedule of fees is a list of fees from throughout the City's code that are required to be approved by City Council annually. The majority of these fees are building, zoning, or engineering related. It is important to note that not all fees charged by the City are required to be on this schedule and approved by City Council. A good example of this would be many of the fees charged for parks and recreation programs.

For 2026, the City Manager is not proposing any changes to the Master Schedule of Fees.

Alternatives

There are no alternatives at this time.

Attachments

1.	Ordinance No. 42-2025
2.	Exhibit A - 2026 Biennial Budget Update (Draft)
3.	Exhibit B - 2026 Master Schedule of Fees

RECORD OF ORDINANCES
CITY OF UPPER ARLINGTON
STATE OF OHIO

ORDINANCE NO. 42-2025

TO ADOPT AMENDMENTS TO THE 2025-2026 MUNICIPAL PROGRAM OF SERVICES (2025-2026 BIENNIAL BUDGET SUPPLEMENT) AND TO APPROVE THE 2026 MASTER SCHEDULE OF FEES

WHEREAS, on December 16, 2024, City Council passed Ordinance No. 69-2024 adopting the 2025-2026 Municipal Program of Services; and

WHEREAS, on February 24, 2025, City Council approved the final version of the 2025-2026 Municipal Program of Services; and

WHEREAS, the City Manager, in conjunction with the Finance Director, has presented to City Council the 2026 Amendment to the 2025-2026 Municipal Program of Services (the "tentative budget") in accordance with section XIII of the City Charter; and

WHEREAS, due to the timing of the budget process, a draft version of the budget supplement is present for initial approval. In the first quarter of the following year, the Finance Director will bring forth to the City Council a final version of the budget book to be approved via motion; the final version will replace the most recently completed year with actual amounts and include any approved revisions; and

WHEREAS, the City Manager has recommended no changes in the Schedule of Fees as part of the budget process in accordance with C.O. §401.01; and

WHEREAS, City Council held three public hearings on November 10, 2025, November 17, 2025, and December 1, 2025, to review the proposed budget and the schedule of fees prior to its consideration of Ordinance No. 43-2025 (the "2026 Annual Appropriation Ordinance") which is incorporated herein by reference.

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

SECTION 1. The 2026 amendments to the 2025-2026 Municipal Program of Services (2025-2026 Biennial Budget Supplement), attached hereto as Exhibit A, are hereby adopted.

SECTION 2. The 2026 Master Schedule of Fees, attached hereto as Exhibit B, is hereby approved and shall become effective January 1, 2026.

SECTION 3. The adoption 2026 Amendments to the 2025-2026 Municipal Program of Services and approval of the Schedule of Fees provides the financial framework for Council's consideration and passage of the Annual Appropriation Ordinance.

SECTION 4. City Council further authorizes that final version of the 2025-2026 Biennial Budget Supplement can be approved via motion in 2026.

SECTION 5. The City Manager, Finance Director, and the City Attorney are hereby authorized to take all actions necessary to implement and administer the 2026 Amendments to the 2025-2026 Program of Services and 2026 Master Schedule of Fees, provided such actions are not substantially inconsistent with this ordinance.

SECTION 6. This ordinance shall take effect immediately upon passage.

City *of* Upper Arlington

Biennial Budget Supplement

2025-2026

DRAFT

November 10, 2025

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:

I am honored to present you with the City's Biennial Budget Supplemental for 2025-2026, the second part of our two-year budget cycle. While the City adopts a two-year budget, staff always take time in the fall of the first year to review projections for the second year, determine if additional projects or service expenditures should be added and to make any necessary adjustments. While much of our budget typically remains on track, issues do arise that were previously unforeseen, and revenues often require amended projections based on recent trends.

This budget provides the resources needed to maintain our provision of exceptional levels of service, affords us the ability to continue significant reinvestment in the City's infrastructure and parks, while sustaining our impressive record of cost control and efficient use of available resources. The total proposed appropriations for 2026 operating expenditures are 5.18% above the previously adopted 2026 budget, however we are confident these increases can be incurred within a balanced budget, thanks to the continued upward trajectory in income tax receipts, with our revised projection for 2026 increasing by 2.75%. 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.

This amended budget also reflects implementation of a newly proposed Council policy designed to effectively manage the City's General Fund contingency reserve while building a fund dedicated to maintaining the City's physical assets. While the minimum reserve is set at 30% of our operating budget, the current reserve now exceeds 50% by approximately $12 million. This policy directs any funds above the 50% threshold to be split between a proposed Facilities Maintenance Reserve and the Capital Asset Management Fund. Should the Facilities Maintenance Reserve grow to more than 10% of the operating budget, any excess will be transferred to the Capital Asset Fund. Additionally, a legislative approval mechanism is in place to replenish the General Fund should reserves fall below the required range. This proposed policy is still subject to approval by the City Council but has been incorporated with the budget document.

2025 Highlights and Accomplishments

In April of 2025, more than 1,600 people came together as a community to celebrate the realization of a long-held vision for Upper Arlington – completion of the Bob Crane Community Center. This facility has exceeded our hopes for creating a modern, versatile gathering space for connection, health, and fun that accommodates a variety of activities, from fitness to events, sports to programming. The community response has also exceeded our expectations with more than 11,000 memberships and the facility rapidly becoming part of many residents' daily routines. A project of this magnitude comes with a learning curve, and the team in UA Parks & Rec have been adjusting programming in response to customer trends and feedback, as well as assessing overall operational needs, with some staffing adjustments proposed for 2026.

Every few years, the City surveys its residents to gauge how we are doing in terms of the services we provide, and to identify where adjustments might be needed to stay in tune with community sentiment. Our 2025 survey yielded robust resident participation and fascinating insight. Resident satisfaction on community life, such as safety, community pride, location and as a place for families was extremely high, as was satisfaction with City services, and many residents see themselves remaining in UA for the foreseeable future. Trust in City officials, and confidence in the City's financial stewardship are both high, with most residents believing their elected officials reflect their opinions and priorities. Many other insights can be found within the survey report, which will help guide both the Administration and City Council as we identify projects and set our direction for the next few years.

For the 17th consecutive year, the City was able to achieve exceptional financial ratings from two ratings agencies. For an issuance of up to $27.69 million in Various Purpose General Obligation Bonds (Series 2025), Moody's Ratings assigned its top rating of Aaa, and S&P Global assigned its top rating of AAA. The bonds will be used to refund previously issued bonds. Both ratings agencies once again opined on the City's strong operating fund balance and its excellent credit profile, highlighted by a strong tax base, above average resident incomes and its ties with the Columbus metropolitan economy. The Triple A rating is the highest that can be attained and is considered the gold standard for government entities when selling bonds to finance projects. As a result, our efforts to effectively manage the community's assets can now be further enhanced by our ability to secure the best possible interest rates.

The City completed a housing study in 2025 to better understand existing conditions and trends. The findings highlighted the pressures of regional growth on our housing market, the challenges of high land and construction costs compounded by limited availability and high demand for new-build homes, demographic shifts such as a decline in young adults and residents in their 50s and 60s, and the likelihood that future mixed-use developments will likely require City assistance such as tax increment financing to be economically feasible. Looking forward, this data will be invaluable as we ready to begin the Master Plan update process, helping to inform best approaches for encouraging senior housing opportunities, exploring the feasibility for facilitating the construction of housing types that would appeal to young adults and empty nesters, and reassessing the City's approach to cultivating mixed-use development opportunities.

In 2025, The City completed the 12th year of its expanded 10-Year Capital Improvement Program, with full street reconstruction on sections of eight streets, street maintenance work on sections of 17 streets, the resurfacing of Redding Road between Fishinger and Zollinger, with new bicycle and pedestrian accommodations, waterline replacements on three streets, as well as continuation on the City's sidewalk maintenance program, fire hydrant replacements, annual bridge inspections and repairs, and sanitary sewer rehabilitation projects.

Parks capital projects in 2025 included:

- The penultimate phase of Northam Park improvements was completed early in 2025, featuring 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.
- A master planning process was completed for Fancyburg Park. Looking forward, a new service facility at the southeast corner of the park will be constructed in 2026, with the remainder of the park redevelopment occurring in 2027. This will include a new, four-season shelter and plaza, an open-air shelter, a new playground and natural play area, renovated athletic fields, three tennis courts and six pickleball courts with a hitting wall between the two uses, a small nature stage, and several natural landscaping features.
- Following a design study for the Devon Pool toddler area, the last component at Devon Pool to undergo renovations, construction is in process with scheduled completion in time for the 2026 outdoor pool season.

Looking Ahead

The City is readying to embark on the creation of its new Master Plan – an extensive strategic planning process that will touch on every facet of our community – from land use to housing, maintaining a strong economy to expanding sustainability practices, as well as incorporating an update to the Parks & Recreation Comprehensive Plan – to map out a vision for the coming decade and beyond. Pending Council authorization, OHM Advisors has been selected as the consultant team that will lead this project, which will benefit from the insights and guidance of a Council formed Master Plan Task Force, and will include extensive opportunities for resident input at various stages in a process that is expected to last 18 months-to-two-years.

In 2025, the City began an evaluation of how it can best leverage its resources in support of the older adult community. The transition of the former Senior Center programming and facilities within the Bob Crane Community Center has greatly expanded the opportunities available to the community's older adults. Additionally, the UA CARES paramedicine program has been growing, integrating support services from the Police Division within its portfolio and most recently adding a social worker position on the team. Consolidating City and community-driven older adult services will allow us to strengthen existing programming, explore new opportunities, centralize and expand volunteer opportunities, and simplify the user experience for older adults and their families.

In 2026, our existing Police and Fire Pension levy will expire, and it will be necessary to ask Upper Arlington voters to support a five-year property tax renewal to fund the state-mandated retirement and disability fund for the City's police and fire personnel. While the proposed rate is yet to be determined, the levy was last renewed in 2021 at a reduced rate of .97 mills from the previous renewal in 2017. Maintaining a high standard of safety services is a costly endeavor, with the City's combined safety forces representing approximately half the City's workforce and general budget each year. The equipment and training required to make our Police, Fire and EMS response teams the best they can be is extensive. And yet, the City is able to provide an exceptional level of safety services at one of the lowest costs per capita compared with similar Ohio communities. The Police and Fire Pension Levy is a vital piece of the funding puzzle for maintaining these exceptional safety services.

The City's 2026-2035 Capital Improvement Program proposes reinvestments of approximately $200 million, as we prepare to address several major projects over the next several years. In the short term, 2026 improvements include Phase 3 of Northwest Boulevard improvements – which will follow a Columbia Gas transmission line replacement, full street reconstruction work on sections of several streets, street maintenance work, a new shared-use path along the west side of Riverside Drive that connects Lane Avenue to Trabue Road and ultimately leads to the Quarry Trails Metro Park, pedestrian crosswalk safety enhancements at 10 intersections, as well as continuation on the City's sidewalk maintenance program, fire hydrant replacements, annual bridge inspections and repairs, and sanitary sewer rehabilitation projects. Looking further out to 2027 and beyond, plans are progressing for improvements on a section of Lane Avenue between Northwest and Tremont following additional Columbia Gas transmission line replacement work, and Zollinger Road improvements that will incorporate mobility, safety and aesthetic enhancements emerging from a recent study. A design and community engagement process will unfold in 2026 for proposed improvements to the Five Points intersection that are currently scheduled for implementation in 2028. Last but not least, the City is exploring opportunities to transform Henderson Road into the community's northern signature gateway, enhancing safety, accessibility, and aesthetics along this busy roadway as a catalyst for encouraging redevelopment to align with the new aesthetics and functionality. A project of this magnitude will take time and significant investment to complete. Two phases are planned, with detailed design work kicking off in the next few years.

The newly created Facilities Maintenance Repair Fund will be put to good use in 2026, with approximately $1 million earmarked for repairs at the Reed Road Water Park.

We are requesting authorization for several new positions and some adjustments to existing positions to maximize efficiencies while meeting expanding demands:

- Several adjustments within the Parks & Recreation Department are proposed to reflect an expanded portfolio of facilities and programs. This includes:
  - Upgrading the Parks Development & Arts Superintendent position to Deputy Parks & Recreation Director
  - A new Parks Development Coordinator
  - A new Bob Crane Community Center Coordinator
  - A new Community Services Coordinator to support the expansion of older adult services and enhance the City's volunteer program. Costs for this new position will be partially offset by a reduction in grants to affiliated agencies.
- A new Purchasing Assistant position for the Finance Department
- A new Intelligence Analyst position in Police, utilizing federal law enforcement funds
- Moving two Electrical positions from Public Service to Facilities Maintenance
- Upgrading one Police Lieutenant position to Deputy Police Chief
- Removing two Public Works Workers

Several other personal services adjustments are proposed. This includes a 2.5% base plus merit increase for general employees, designed to keep within the 5% increase for 2026 that has already been adopted in this current two-year budget, and we are proposing a 6% increase in the pay ranges as recommended by a third-party compensation study. An increase of 3.75% is included for the Police bargaining unit and 3% for the Public Works bargaining unit. Negotiations with the Fire bargaining unit are in process at this time therefore this budget document does not yet reflect agreed upon terms and associated expenditures for the upcoming contract. The 2026 budget is inflated to account for a 27th pay period.

Conclusion
In accordance with the City's financial policies, we are pleased to be presenting a balanced budget while maintaining a 30% contingency reserve and the City's debt service coverage ratio.

Our original 2026 Consolidated Fund revenue projection of $99.5 million has been increased to a revised projection of $105.4 million. This is primarily due to increasing estimates for investment earnings and anticipated receipt of various capital-related grants. Our proposed Operating Budget for 2026 is $75.1 million. This is a 5.18% increase from the $71.4 million adopted within the original budget document and is primarily due to the previously mentioned personnel changes and expenditures, various facilities maintenance projects, and various non-capital equipment purchases.

A budget that is this fiscally sound while accomplishing so much is the result of an impressive team effort. That effort starts with Brent Lewis and his team in the Finance Department. They lead the organization in the assembling, confirming, challenging, and analyzing of all the data that is presented to you herein. That said, they must rely on input from all our directors and many of our people leading the programs day to day.

The other key to a strong budget is regular, clear, honest and direct communications between the Administration and Council. We hope that you see your priorities reflected in this budget. Each member of Council has invested a great deal of time and effort, working with us throughout the year to shape this budget directly and indirectly. The Directors and I look forward working with you to analyze and improve on the budget in the months ahead.

City of
Upper Arlington®

OVERVIEW SUMMARY

The 2025-2026 Biennial Budget Supplement serves as an update to the 2025-2026 Municipal Program of Services that was adopted by City Council via Ordinance 69-2024. This document does not contain all the elements required in the Municipal Program of Services for submission to the Government Finance Officers Association (GFOA) Distinguished Budget Award Program.

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 the proposed 2026 budget, approximately 58% of the operating revenues and 80% of the operating 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.

The 2026 proposed budget incorporates a proposed policy change regarding the contingency reserve. The proposed policy is designed to effectively manage the City's General Fund contingency reserve while building a fund dedicated to maintaining the City's physical assets. The current policy essentially sets a reserve range of 30-50% of the General Fund operating budget. The proposed policy maintains this range but provides further guidance on what shall happen to any excess funds above the maximum. This policy would direct any funds above the 50% threshold to be split between a proposed Facilities Maintenance Reserve and the Capital Asset Management Fund. Should the Facilities Maintenance Reserve grow to more than 10% of the operating budget, any excess will be transferred to the Capital Asset Fund. Additionally, a legislative approval mechanism is in place to replenish the General Fund should reserves fall below the required range. This proposed policy is still subject to approval by the City Council but has been incorporated with the budget document.

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 proposed 2026 financial information and allocates the revenues 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.

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. The general operations are expected to decrease over the next several years, because of large transfers being made from the fund to support specific capital improvement projects.

- *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. Mayor's Court Computer 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 2026. However, increases in swimming pool fees are being proposed in 2026 to adjust amounts to market rates and to cover operating costs and the annual subsidy that was approved in 2025 is proposed to continue.

  In 2025, City Council provided homeowners with a one-time holiday from solid waste fees (Solid Waste Management Fund). The City did not chard residential solid waste fees for the first half of 2025 which saved each household approximately $150 ($136 for those with a senior discount) at a total cost of approximately $2 million to the City. <u>This holiday has not been proposed to continue in 2026 and beyond</u>.

  The free food waste collection program has once again been incorporated into the proposed 2026 budget within the Solid Waste Management Fund. This service is projected to deplete the fund balance within this fund over the next couple of years. Therefore, the City Council will need to continue to monitor this service to determine if a subsidy is warranted or if a fee should be charged.

  All business services will continue to be monitored annually to ensure the programs remain self-sustaining.

OVERVIEW SUMMARY

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

- *Capital Equipment and Improvements* – The capital equipment and improvement category 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 required in order to maintain compliance with the City’s 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.

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 2021 - 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 2026 proposed budget includes an estimate of $49.4 million for income tax revenue, which represents 47% of overall revenues. For 2026, and beyond, the projected increase of 2.75% over the prior year are utilized. This projected increase remains conservative given that actual amounts have continued to exceed expectations, even in the wake of a global pandemic, and given the City's proactive economic development program, which has successfully attracted and secured new businesses and helped existing businesses expand.

City of
Upper Arlington®

REVENUE SUMMARY

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 are no changes in the property tax levies (other than the amounts generated) in effect for 2026 as compared to 2025. The City has 5 mills that represent permanent tax levies, which means that the revenues fluctuate as the City's valuation increases 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. **This voted levy is set to expire in 2027, thus it is anticipated that the City will need to go to the ballot during 2026 with a renewal of this levy.** Typically, the City has gone one year ahead of the expiration of a levy, so in the event that if the levy does not pass, there will be another opportunity to go to the ballot.

While property tax is a very important revenue stream to the City, only 8-9% 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 revenue estimates are provided annually by Franklin County. For 2026, the estimated amount to be $16.1 million. The remaining $300 thousand included in this line item (consolidated presentation) is related to special assessments levied on the Lane Avenue II and Gateway projects as outlined in their respective development agreements.

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 proposed 2026 budget reflect a slight adjustment based on the previous year's property valuations. Projections will be updated when the new valuations are published.

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 for 2026 remain at $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. The projected revenues for 2026 have been updated in each fund to reflect current trends. Specifically, the water and sewer project revenues have been increased as the City is seeing additional revenues resulting in rate increases at the City of Columbus.

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. In 2025, City Council provided homeowners with a one-time holiday from solid waste fees. Therefore, the City did not charge residential solid waste fees for the first half of 2025, saving each household approximately $150 ($136 for those with a senior discount) at an approximate cost of $2 million to the City.

This solid waste fee holiday has not been incorporated into the proposed 2026 budget. The full amount of the fees is expected to be billed in 2026 and beyond. The fee will remain the same with a typical household being billed $300.50 per year, or $150.25 per six-month billing cycle, and qualifying senior households being billed $272.00 per year, or $136.00 per billing cycle.

Investment Earnings

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

Investment earnings have fluctuated over the past couple of years due to a volatile investment market and a low interest rate environment. However, in the past two years interest rates have increased, and the City's cash balances have grown, which has resulted in significant interest earnings. Taking into consideration the current trends, offset by the expected spending down of existing capital-related cash balances, the projections for 2026 have been increased to $3.5 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.

The amount of revenue generated by these fees is heavily dependent on the weather. The weather in 2025 was not ideal for pool usage and the actual revenues are likely to come lower than estimated. For 2026, the proposed revenue estimates reflect a positive outlook on the weather and 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.

Since infrequent streams of revenue such as grants are not guaranteed sources, they have not been included unless confirmed. In 2026, the City expects to receive grant reimbursements related to various CIP projects (i.e. Zollinger Road Project) that were not included in the original adopted budget. Other components of the Other Revenues category such as cable franchise fees and law enforcement seizure revenue (though there is an expected large increase in law enforcement seizure funds, this has not been projected due to uncertainty on amount and timing) are forecasted to remain consistent with prior years budgets for 2026 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 (because it is based on usage), but the hope is that it will stabilize in 2026 and beyond. The 2026 projected amount reflects updated estimated collections.

City of Upper Arlington®

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 2021 – 2024, amended/anticipated amounts are presented for 2025, the adopted and proposed budgets are presented for 2026, and projections are presented for years 2027 – 2029 (based on 2026 proposed).

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 amount includes funding for all departments and divisions, and the cost of providing daily services to the City. The $75.1 million proposed budget for 2026 represents a $3.7 million increase (5.18%) from the previously adopted 2026 budget. In addition to personnel-related increases, the overall increase can be attributed to various facilities maintenance projects and non-capital equipment purchases.

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, community 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.

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.

<u>Personal Services</u>
Personal services regularly account for over 60% of the annual budgeted operating expenditures. The proposed 2026 personal services budget includes a $1.6 million increase (3.6%), from the previously adopted 2026 budget. The increase can primarily be attributed to the wage increases and newly proposed positions, as noted below.

EXPENDITURE SUMMARY

The proposed 2026 budget includes a total of 257 full-time positions and an additional 82.64 in full-time equivalents (FTE). This represents a net increase of 8.74 FTEs from the previously adopted budget. The following is a summary of the proposed change in staffing.

- Several adjustments within the Parks & Recreation Department are proposed to reflect an expanded portfolio of facilities and programs. This includes:
  - Upgrading the Parks Development & Arts Superintendent position to Deputy Parks & Recreation Director
  - Replacing the Parks Development & Arts Superintendent position with Parks Development Coordinator (lower pay grade)
  - An additional Bob Crane Community Center Coordinator
  - A new Community Services Coordinator to support the expansion of older adult services and enhance the City's volunteer program. Costs for this new position will be partially offset by a reduction in grants to affiliated agencies.
  - Removing one Aquatic Coordinator position.
- A new Purchasing Assistant position for the Finance Department
- A new Intelligence Analyst position in Police, utilizing federal law enforcement funds
- Moving two Electrical positions from Public Service to Facilities Maintenance
- Upgrading one Police Lieutenant position to Deputy Police Chief
- Removing two Public Works Workers

A summary of staffing of all departments, including all of the proposed changes, can 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 proposed 2026 budget include a 3.75% increase for the FOP, a 0.00% increase for the IAFF (in negotiations), and a 3.00% increase for Teamsters.

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 2026, the proposed budget provides for wage increases of 5% to allow for some combination of base increases, merit increases for high performance employees and other adjustments.

Additionally, the City conducted a third-party compensation study during 2025. The study suggested a 6% increase to the City's pay bands for non-union employees. This suggestion has been incorporated into the proposed budget. See the pay grade table located in the Appendix for further details.

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 adopted 2026 budget, most line items in the proposed budget were maintained at or near current expenditure levels and no standard increases were included. A few line items (materials and supplies and maintenance and repairs) resulted in large increases due to one-time non-capital equipment requests 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.

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:

EXPENDITURE SUMMARY

General Fund

1)	General Administration – Fuel	$500,000
2)	Office and building maintenance supplies	100,000

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.

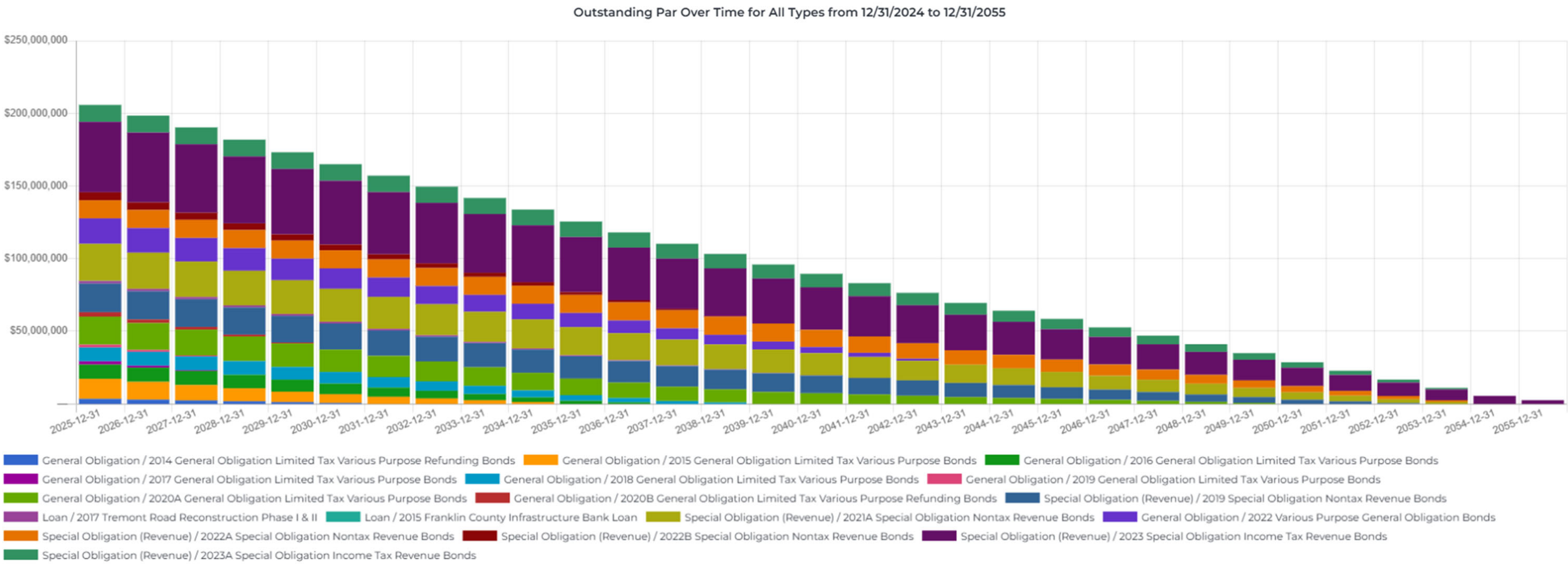
DEBT SUMMARY

Table 1 –Outstanding Debt as of December 31, 2025 *(current issuances only)*

Issue	Bond Ratings Moody's	S+P Global	Year of Maturity	Principal Outstanding 12/31/2025
General Obligation Bonds:				
2017 Various Purpose Bonds	Aaa	AAA	2027	$ 1,365,000
2019 Various Purpose Bonds	Aaa	AAA	2027	1,320,000
2015 Refunding Bonds	Aaa	AAA	2028	-
2014 Refunding Bonds	Aaa	AAA	2030	555,000
2015 Various Purpose Bonds	Aaa	AAA	2034	2,560,000
2018 Various Purpose Bonds	Aaa	AAA	2038	9,485,000
2016 Various Purpose Bonds	Aaa	AAA	2036	9,780,000
2020 Refunding Bonds	Aaa	AAA	2042	8,170,000
2022 Various Purpose Bonds	Aaa	AAA	2042	-
2025 Refunding Bonds	Aaa	AAA	2042	27,469,000
2020 Various Purpose Bonds	Aaa	AAA	2049	12,805,000
Total General Obligation Bonds				**73,509,000**
Ohio Public Works Commission (OPWC) Loan:				
Tremont Road			2041	1,621,055
Total OPWC Loan				**1,621,055**
Special Obligation Income Tax Revenue Bonds				
2023 Community Center	Aaa	AAA	2055	48,105,000
				48,105,000
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	24,930,000
2022 Kingsdale Garage Mixed Use	Aa1	AAA	2053	17,640,000
2023 Community Center - Office Portion	Aa1	AAA	2053	11,645,000
Total Special Obligation Nontax Revenue Bonds				**73,970,000**
Total Bonds and Loans Outstanding				**$ 197,205,055**

Table 2 – Outstanding Principal Over Time *(current issuances only)*

Note: The 2025 refunding issuance has not been incorporated in the table below. Table will be updated in the final version.



City of
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Funds

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FUND SUMMARIES

CONSOLIDATED PRESENTATION

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Income tax	$ 35,944,224	$ 41,137,082	$ 44,828,881	$ 48,272,037	$ 48,049,100	$ 49,366,900	$ 49,366,900	$ 50,721,000	$ 52,115,000	$ 53,548,000
Property taxes, rollbacks & assessments	13,023,641	13,300,643	13,880,827	17,455,280	16,550,000	16,575,500	16,403,800	16,977,900	17,146,500	17,317,700
Payments in lieu of taxes	3,050,546	3,399,684	4,269,617	4,191,582	7,113,415	9,415,500	8,332,400	8,415,800	8,479,800	8,564,700
Local government fund	1,263,269	1,351,582	1,360,139	1,317,694	1,397,200	1,397,200	1,397,200	1,397,200	1,397,200	1,397,200
Gasoline tax & motor vehicle licenses fees	2,258,538	2,199,922	2,281,499	2,320,587	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Water, sanitary sewer & stormwater fees	2,810,460	2,830,493	2,934,012	3,125,009	3,164,400	2,963,000	3,161,000	3,185,000	3,210,000	3,235,000
Solid waste service fees	3,022,839	2,969,112	3,895,405	3,916,407	2,162,000	3,900,000	3,900,000	3,900,000	3,900,000	3,900,000
Swimming pool fees	769,722	899,990	975,731	996,344	900,000	1,038,800	1,038,800	1,049,200	1,059,700	1,070,300
Investment earnings	696,474	1,125,740	5,477,297	7,320,313	3,533,400	1,273,000	3,528,000	3,336,000	3,440,000	3,259,000
Charges for services	2,054,662	2,557,105	2,568,875	2,332,946	5,715,000	5,328,000	5,814,500	5,866,000	5,918,000	5,970,000
Other revenues	6,373,446	7,367,344	16,654,817	12,775,012	17,949,800	5,999,100	10,249,100	8,960,600	7,396,600	5,211,600
Total revenues	**71,267,821**	**79,138,697**	**99,127,100**	**104,023,211**	**108,784,315**	**99,507,000**	**105,441,700**	**106,058,700**	**106,312,800**	**105,723,500**
Growth in revenue	*8.29%*	*11.04%*	*25.26%*	*4.94%*	*4.58%*	*-8.53%*	*-3.07%*	*6.58%*	*0.24%*	*-0.55%*
Operating expenditures:										
Public Safety	19,094,155	19,384,914	20,935,129	22,485,436	25,391,300	26,201,500	27,967,200	28,053,900	28,685,000	29,330,400
Parks and Recreation	4,652,975	5,396,471	5,909,316	6,466,848	9,556,600	10,009,000	10,705,000	10,921,800	11,166,900	11,417,600
Community Development	1,106,959	1,297,420	1,685,020	1,392,081	1,563,300	1,661,900	1,629,900	1,662,500	1,699,900	1,738,100
Public Services	8,867,651	9,137,658	10,138,561	10,557,126	12,563,800	12,742,800	12,976,700	13,206,400	13,459,700	13,717,500
Administrative Direction	2,448,239	2,418,596	2,738,271	2,992,070	4,616,600	4,812,600	4,348,300	5,385,600	5,506,700	5,630,700
Administrative Support	5,364,921	8,825,567	7,306,886	7,088,342	12,133,500	11,864,800	13,080,800	13,284,960	13,546,500	13,817,800
General Administration	2,457,019	2,873,605	3,028,473	3,131,346	4,350,600	4,081,300	4,364,600	4,500,900	4,599,900	4,701,100
Total operating expenditures	43,991,919	49,334,231	51,741,656	54,113,249	70,175,700	71,373,900	75,072,500	77,016,060	78,664,600	80,353,200
Growth in operating expenditures	*2.91%*	*12.14%*	*4.88%*	*4.58%*	*29.68%*	*1.71%*	*6.98%*	*7.91%*	*2.14%*	*2.15%*
Capital outlay:										
Capital equipment	1,439,653	2,928,552	2,185,182	3,774,122	3,427,900	-	3,438,500	1,595,000	1,662,450	1,550,000
Capital improvements - CIP	12,547,433	16,367,349	15,159,247	25,492,674	20,501,085	15,413,600	20,657,200	30,541,000	33,858,700	21,858,100
Capital improvements - Community Center/Office	3,464,228	4,645,189	71,987,820	11,365,628	203,200	-	3,000,000	-	-	-
Capital improvements - TIF	25,490,819	17,298,155	45,624	40,741	-	-	-	-	-	-
Total capital outlay	42,942,133	41,239,245	89,377,873	40,673,165	24,132,185	15,413,600	27,095,700	32,136,000	35,521,150	23,408,100
Debt service:										
Principal and interest payments - current debt	8,760,086	9,383,997	14,084,589	16,435,633	43,910,200	16,021,500	15,891,400	15,893,100	15,862,200	15,132,000
Principal and interest payments - proposed debt	-	-	-	-	-	1,646,300	2,252,300	2,252,300	4,657,700	4,657,700
Debt Issuance costs	821,754	836,548	1,353,206	-	1,327,000	-	400,000	-	500,000	-
Total debt service	9,581,840	10,220,545	15,437,795	16,435,633	45,237,200	17,667,800	18,543,700	18,145,400	21,019,900	19,789,700
Total expenditures	**96,515,892**	**100,794,021**	**156,557,324**	**111,222,047**	**139,545,085**	**104,455,300**	**120,711,900**	**127,297,460**	**135,205,650**	**123,551,000**
Other financing sources:										
Proceeds of bonds, notes and leases	28,512,178	38,986,412	66,503,400	-	29,788,700	-	27,315,800	-	29,244,900	-
Total other financing sources	28,512,178	38,986,412	66,503,400	-	29,788,700	-	27,315,800	-	29,244,900	-
Excess (def) of revenues & other financing sources over expenditures	3,264,107	17,331,088	9,073,176	(7,198,836)	(972,070)	(4,948,300)	12,045,600	(21,238,760)	352,050	(17,827,500)
Beginning consolidated balances	81,395,471	86,685,279	105,123,901	116,782,655	111,085,001	115,026,212	115,026,212	128,870,812	109,467,052	111,696,102
Lapsed encumbrances	2,025,701	1,107,534	2,585,578	1,501,182	3,039,281	-	-	-	-	-
Anticipated lapses of appropriations	-	-	-	-	1,874,000	1,719,000	1,799,000	1,835,000	1,877,000	1,919,000
Ending consolidated balances	**$ 86,685,279**	**$ 105,123,901**	**$ 116,782,655**	**$ 111,085,001**	**$ 115,026,212**	**$ 111,796,912**	**$ 128,870,812**	**$ 109,467,052**	**$ 111,696,102**	**$ 95,787,602**
Breakdown of Fund Balance:										
Operating:										
General *(including General Fund reserve)*	$ 34,487,588	$ 38,104,845	$ 42,052,243	$ 49,797,826	$ 49,052,044	$ 49,797,744	$ 44,240,244	$ 44,455,584	$ 36,976,684	$ 36,812,284
Restricted	4,507,450	2,971,251	4,304,608	6,046,878	5,731,327	5,295,427	4,179,227	3,667,427	3,058,527	2,358,127
Business	7,570,422	7,895,708	9,138,246	9,529,924	9,474,942	8,786,642	7,994,842	6,672,942	5,121,142	3,226,742
Total operating funds balance	46,565,460	48,971,804	55,495,097	65,374,628	64,258,313	63,879,813	56,414,313	54,795,953	45,156,353	42,397,153
Capital:										
Capital equipment and improvements	18,911,120	30,665,918	31,585,488	15,016,683	16,124,496	9,878,496	30,115,396	9,915,996	26,275,846	12,105,746
Debt service and capital asset management	17,333,391	20,645,281	22,973,404	24,726,068	28,158,566	30,556,366	35,630,066	37,998,766	33,368,666	34,187,666
Tax increment financing	3,875,308	4,840,898	6,728,666	5,967,622	6,484,837	7,482,237	6,711,037	6,756,337	6,895,237	7,097,037
Total capital funds balance	40,119,819	56,152,097	61,287,558	45,710,373	50,767,899	47,917,099	72,456,499	54,671,099	66,539,749	53,390,449
Ending consolidated balances	**$ 86,685,279**	**$ 105,123,901**	**$ 116,782,655**	**$ 111,085,001**	**$ 115,026,212**	**$ 111,796,912**	**$ 128,870,812**	**$ 109,467,052**	**$ 111,696,102**	**$ 95,787,602**

FUND SUMMARIES

CONSOLIDATED PRESENTATION (by Operation) - FISCAL YEAR 2026 Proposed

	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	$ 35,544,200	$ -	$ -	$ 35,544,200	$ -	$ -	$ 13,822,700	$ -	$ 13,822,700	$ 49,366,900
Property taxes, rollbacks & assessments	14,654,900	-	-	14,654,900	1,462,600	-	-	286,300	1,748,900	16,403,800
Payments in lieu of taxes	-	-	-	-	-	-	-	8,332,400	8,332,400	8,332,400
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	-	-	3,161,000	3,161,000	-	-	-	-	-	3,161,000
Solid waste service fees	-	-	3,900,000	3,900,000	-	-	-	-	-	3,900,000
Swimming pool fees	-	-	1,038,800	1,038,800	-	-	-	-	-	1,038,800
Investment earnings	3,025,000	103,000	100,000	3,228,000	-	300,000	-	-	300,000	3,528,000
Charge for services	5,751,500	63,000	-	5,814,500	-	-	-	-	-	5,814,500
Other revenue	4,401,600	342,000	1,500	4,745,100	462,000	5,042,000	-	-	5,504,000	10,249,100
Total revenues	**64,774,400**	**2,758,000**	**8,201,300**	**75,733,700**	**1,924,600**	**5,342,000**	**13,822,700**	**8,618,700**	**29,708,000**	**105,441,700**
Expenditures:										
Operating										
Public Safety	27,144,800	822,400	-	27,967,200	-	-	-	-	-	27,967,200
Parks and Recreation	9,413,200	25,000	1,266,800	10,705,000	-	-	-	-	-	10,705,000
Community Development	1,629,900	-	-	1,629,900	-	-	-	-	-	1,629,900
Public Service	3,309,400	2,535,100	7,057,200	12,901,700	-	75,000	-	-	75,000	12,976,700
Administrative Direction	4,348,300	-	-	4,348,300	-	-	-	-	-	4,348,300
Administrative Support	10,690,000	57,200	-	10,747,200	80,000	-	3,400	2,250,200	2,333,600	13,080,800
General Administration	4,364,600	-	-	4,364,600	-	-	-	-	-	4,364,600
Capital outlay										
Capital equipment	-	777,900	400,000	1,177,900	2,260,600	-	-	-	2,260,600	3,438,500
Capital improvements - CIP	-	-	962,900	962,900	-	19,694,300	-	-	19,694,300	20,657,200
Capital improvements - Community Center	-	-	-	-	-	3,000,000	-	-	3,000,000	3,000,000
Debt service										
Debt payments	-	-	-	-	-	-	18,143,700	-	18,143,700	18,143,700
Debt issuance costs	-	-	-		-	400,000	-	-	400,000	400,000
Total expenditures	**60,900,200**	**4,217,600**	**9,686,900**	**74,804,700**	**2,340,600**	**23,169,300**	**18,147,100**	**2,250,200**	**45,907,200**	**120,711,900**
Net revenue over/(under) expenditures	3,874,200	(1,459,600)	(1,485,600)	929,000	(416,000)	(17,827,300)	(4,324,400)	6,368,500	(16,199,200)	(15,270,200)
Other financing sources/(uses) and intra-city services										
Proceeds of bonds/notes	-	-	-	-	-	27,315,800	-	-	27,315,800	27,315,800
Intra-city services	47,000	-	(47,000)	-	-	-	-	-	-	-
Transfer/Advance in	10,733,100	-	200,000	10,933,100	600,000	5,318,400	23,677,600	-	29,596,000	40,529,100
Transfer/Advance out	(21,265,100)	(92,500)	(147,500)	(21,505,100)	-	(1,000,000)	(11,881,700)	(6,142,300)	(19,024,000)	(40,529,100)
Total other financing sources(uses) and intra-city services	**(10,485,000)**	**(92,500)**	**5,500**	**(10,572,000)**	**600,000**	**31,634,200**	**11,795,900**	**(6,142,300)**	**37,887,800**	**27,315,800**
Net change in fund balance	(6,610,800)	(1,552,100)	(1,480,100)	(9,643,000)	184,000	13,806,900	7,471,500	226,200	21,688,600	12,045,600
Beginning balance	49,052,044	5,731,327	9,474,942	64,258,313	760,621	15,363,875	28,158,566	6,484,837	50,767,899	115,026,212
Anticipated appropriation lapses (3%)	1,799,000	-	-	1,799,000	-	-	-	-	-	1,799,000
Ending balance	**$ 44,240,244**	**$ 4,179,227**	**$ 7,994,842**	**$ 56,414,313**	**$ 944,621**	**$ 29,170,775**	**$ 35,630,066**	**$ 6,711,037**	**$ 72,456,499**	**$ - $ 128,870,812**

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.

General Fund – Facilities Maintenance Reserve

This reserve balance account is proposed as a result of the newly proposed financial policy. The account description will be finalized with the final approved policy.

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.

FUNDS SUMMARIES - Operations - General

2026 PROPOSED SUMMARY PRESENTATION

	General Fund	General Fund - Facilities Maintenance Reserve	EMS Billing Fund	Civil Service Fund	Self Insurance Fund	Economic Development Fund	Police and Fire Pension Funds	Total General Operations
Revenues:								
Income tax	$ 35,544,200	$ -	$ -	$ -	$ -	$ -	$ -	$ 35,544,200
Property taxes, rollbacks & assessments	11,402,000	-	-	-	-	-	3,252,900	14,654,900
Local government fund	1,397,200	-	-	-	-	-	-	1,397,200
Investment earnings	3,000,000	-	-	-	25,000	-	-	3,025,000
Charge for services	5,126,500	-	625,000	-	-	-	-	5,751,500
Other revenue	4,391,600	-	-	-	10,000	-	-	4,401,600
Total revenues	60,861,500	-	625,000	-	35,000	-	3,252,900	64,774,400
Expenditures:								
Operating								
Public Safety	26,860,800	-	284,000	-	-	-	-	27,144,800
Parks and Recreation	9,413,200	-	-	-	-	-	-	9,413,200
Community Development	1,629,900	-	-	-	-	-	-	1,629,900
Public Service	3,309,400	-	-	-	-	-	-	3,309,400
Administrative Direction	3,790,800	-	-	-	-	557,500	-	4,348,300
Administrative Support	10,660,000	-	-	30,000	-	-	-	10,690,000
General administration	4,314,600	-	-	-	50,000	-	-	4,364,600
Total expenditures	59,978,700	-	284,000	30,000	50,000	557,500	-	60,900,200
Net revenue over/(under) expenditures	882,800	-	341,000	(30,000)	(15,000)	(557,500)	3,252,900	3,874,200
Other financing sources/(uses) and intra-city services								
Intra-city services	47,000	-	-	-	-	-	-	47,000
Transfers/Advances in	4,594,100	5,579,000	60,000	-	-	500,000	-	10,733,100
Transfers/Advances out	(17,252,100)	-	(513,000)	-	-	-	(3,500,000)	(21,265,100)
Total other financing sources(uses) and intra-city services	(12,611,000)	5,579,000	(453,000)	-	-	500,000	(3,500,000)	(10,485,000)
Net change in fund balance	(11,728,200)	5,579,000	(112,000)	(30,000)	(15,000)	(57,500)	(247,100)	(6,610,800)
Beginning balance	39,007,901	-	212,530	30,960	1,094,300	4,426,981	4,279,372	49,052,044
Anticipated appropriation lapses	1,799,000	-	-	-	-	-	-	1,799,000
Ending balance	$ 29,078,701	$ 5,579,000	$ 100,530	$ 960	$ 1,079,300	$ 4,369,481	$ 4,032,272	$ 44,240,244

FUND SUMMARIES - Operations - General

GENERAL FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Property tax	$ 8,945,972	$ 9,135,636	$ 9,122,559	$ 11,377,344	$ 11,616,200	$ 11,699,000	$ 11,402,000	$ 11,972,000	$ 12,092,000	$ 12,213,000
Income tax	25,886,845	29,631,959	32,277,263	34,757,233	34,595,400	35,544,200	35,544,200	36,519,100	37,523,000	38,555,000
Local government fund	1,263,269	1,351,582	1,360,139	1,317,694	1,397,200	1,397,200	1,397,200	1,397,200	1,397,200	1,397,200
Estate tax	-	-	-							
Investment earnings	572,006	995,469	2,954,806	4,111,723	2,800,000	1,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Other revenues	4,530,350	5,740,160	5,755,710	5,622,311	9,015,200	9,031,600	9,518,100	9,622,500	9,727,600	9,816,200
Total revenues	41,198,442	46,854,806	51,470,477	57,186,305	59,424,000	58,672,000	60,861,500	62,510,800	63,739,800	64,981,400
Operating revenue growth	*15.66%*	*13.73%*	*9.85%*	*11.11%*	*3.91%*	*-1.27%*	*3.73%*	*2.71%*	*1.97%*	*1.95%*
Other sources:										
Intra-city services reimbursement:										
Tax Incentive Review Fund	5,000	5,000	5,000	1,270	-	-	-	-	-	-
Sanitary Sewer Fund	14,076	24,943	12,888	19,036	20,000	20,000	20,000	20,000	20,000	20,000
Water Surcharge Fund	4,555	10,572	9,109	9,486	12,000	12,000	12,000	12,000	12,000	12,000
Stormwater Management Fund	11,996	23,847	10,884	11,762	15,000	15,000	15,000	15,000	15,000	15,000
Transfers in from other funds:										
Police and Fire Pension Funds	2,573,516	2,629,871	2,687,290	2,865,667	3,400,000	3,500,000	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	50,000	50,000	50,000	400,000
Infrastructure Improvement Fund	-	-	-	2,444,650	7,300,000	-	800,000	555,400	-	-
Community Fiber Optic Fund	100,000	100,000	100,000	100,000	100,000	200,000	200,000	200,000	200,000	200,000
Horizon TIF Fund	475,000	350,000	-	-	-	-	-	-	-	-
Kingsdale Core TIF Fund	-	209,000	-	-	-	-	-	-	-	-
Lane Avenue TIF Fund	-	50,000	-	-	-	-	-	-	-	-
Lane Avenue Mixed Use TIF Fund	100,000	100,000	100,000	-	-	-	-	-	-	-
Tremont Road TIF Fund	20,000	50,100	37,000	37,500	37,500	29,100	29,100	-	-	-
West Lane - Northwest TIF Fund	10,000	64,000	12,000	12,000	15,000	15,000	15,000	15,000	15,000	15,000
Total other sources	3,314,143	3,665,864	2,974,171	5,501,371	11,299,500	3,891,100	4,641,100	4,489,900	4,061,300	4,542,500
Total revenues and other sources	**44,512,585**	**50,520,670**	**54,444,648**	**62,687,676**	**70,723,500**	**62,563,100**	**65,502,600**	**67,000,700**	**67,801,100**	**69,523,900**

Other revenues breakdown:	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Licenses and permits	$ 1,821,990	$ 2,035,777	$ 2,104,754	$ 1,848,191	$ 1,650,000	$ 1,650,000	$ 1,650,000	$ 1,667,000	$ 1,684,000	$ 1,684,000
Charges for services	1,243,684	1,820,538	1,837,949	2,098,754	4,659,000	4,640,000	5,126,500	5,178,000	5,230,000	5,282,000
Fines and forfeitures	181,155	171,070	186,399	175,754	175,000	175,000	175,000	175,000	175,000	175,000
Cable TV franchise fees	491,607	455,446	440,618	390,074	510,000	515,000	515,000	520,000	525,000	530,000
Hotel tax	252,120	325,084	370,446	398,998	354,000	358,000	358,000	362,000	366,000	370,000
Miscellaneous	237,189	371,588	371,365	423,500	1,309,200	1,331,600	1,331,600	1,354,500	1,377,600	1,401,200
Reimbursements	302,605	560,657	444,179	287,040	358,000	362,000	362,000	366,000	370,000	374,000
	$ 4,530,350	$ 5,740,160	$ 5,755,710	$ 5,622,311	$ 9,015,200	$ 9,031,600	$ 9,518,100	$ 9,622,500	$ 9,727,600	$ 9,816,200

Notes:

1. Property tax estimate adjusted based on information from Franklin County.
2. Investment earnings estimate updated based on current trends.

FUND SUMMARIES - Operations - General

GENERAL FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Expenditures:										
Police Division	$ 9,242,102	$ 9,263,115	$ 10,511,660	$ 11,069,831	$ 12,262,800	$ 12,715,600	$ 14,045,400	$ 14,326,300	$ 14,648,600	$ 14,978,200
Fire Division	9,451,613	9,774,876	10,067,351	11,083,881	12,519,900	13,041,000	12,815,400	13,071,700	13,365,800	13,666,500
Parks and Recreation Department	3,775,961	4,494,142	4,874,304	5,490,374	8,401,000	8,736,400	9,413,200	9,601,500	9,817,500	10,038,400
Community Development Department	1,106,959	1,297,420	1,685,020	1,392,081	1,563,300	1,661,900	1,629,900	1,662,500	1,699,900	1,738,100
Public Service Administration Division	1,065,383	1,062,847	1,264,521	1,289,529	1,397,800	1,480,400	1,505,400	1,535,500	1,570,000	1,605,300
Public Works Division	1,076,044	1,146,910	1,267,433	1,284,815	1,700,400	1,796,600	1,804,000	1,840,100	1,881,500	1,923,800
City Manager's Office	1,319,480	1,406,198	1,552,495	1,778,025	2,687,400	2,842,700	2,070,900	2,112,300	2,159,800	2,208,400
City Attorney's Office	630,939	647,259	695,201	771,185	1,033,700	1,066,900	1,111,600	1,133,800	1,159,300	1,185,400
City Clerk's Office	247,313	219,682	236,856	242,310	334,800	343,100	354,400	361,500	369,600	377,900
City Council	127,470	119,633	130,785	169,180	208,900	208,100	253,900	259,000	264,800	270,800
Finance *Department*	1,149,081	1,182,434	1,390,497	1,320,621	1,638,800	1,742,500	1,994,700	2,034,600	2,080,400	2,127,200
Information Technology Department	1,290,355	1,459,131	1,646,070	1,830,360	2,522,200	2,547,400	2,575,400	2,626,900	2,686,000	2,746,400
Facilities Maintenance Department	1,435,089	4,606,145	2,494,286	2,217,095	4,818,400	4,681,100	5,674,900	5,788,400	5,918,600	6,051,800
Board of Health	336,215	348,153	366,018	386,579	400,000	415,000	415,000	423,300	432,800	442,500
General Administration	2,458,877	2,818,796	3,000,324	3,088,049	4,300,600	4,031,300	4,314,600	4,400,900	4,499,900	4,601,100
Total operating expenditures	34,712,881	39,846,741	41,182,821	43,413,915	55,790,000	57,310,000	59,978,700	61,178,300	62,554,500	63,961,800
Operating Expenditure growth	*11.83%*	*14.79%*	*3.35%*	*5.42%*	*28.51%*	*2.72%*	*7.51%*	*2.00%*	*2.25%*	*2.25%*
Net revenue over (under) operating expenditures	*9,799,704*	*10,673,929*	*13,261,827*	*19,273,761*	*14,933,500*	*5,253,100*	*5,523,900*	*5,822,400*	*5,246,600*	*5,562,100*
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	60,000
Civil Service Fund	20,000	20,000	-	-	-	-		-	-	-
Economic Development Fund	500,000	500,000	250,000	250,000	2,500,000	500,000	500,000	500,000	500,000	500,000
Facilities Maintenance Reserve Fund	-	-	-	-	-	-	5,579,000	-	-	-
Lifelong Learning Fund	50,000	-	-	-	-	-	-	-	-	-
Solid Waste Fund	-	-	-	-	2,000,000	-	-	-	-	-
Swimming Pools Fund	-	-	-	-	300,000	200,000	200,000	200,000	200,000	200,000
Capital Equipment Fund	240,000	240,000	240,000	240,000	500,000	500,000	500,000	500,000	500,000	500,000
Technology Fund	75,000	75,000	75,000	75,000	100,000	100,000	100,000	100,000	100,000	100,000
Infrastructure Improvement Fund	4,567,500	7,250,000	5,932,500	1,250,000	11,819,100	3,000,000	3,000,000	3,000,000	8,000,000	3,000,000
Community Fiber Optic Fund	68,400	68,400	68,400	68,400	68,400	68,400	68,400	68,400	68,400	68,400
General Bond Retirement Fund (current)	-	-	-	740,735	1,595,900	1,710,800	1,710,800	1,725,200	1,752,200	1,772,700
Capital Asset Management Fund	-	-	-	-	-	-	5,533,900	-	-	-
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	1,000,000	-	-	-	-	-
Total other sources	5,520,900	8,182,503	9,786,502	12,617,266	19,943,400	6,139,200	17,252,100	6,153,600	11,180,600	6,201,100
Total expenditures and other uses	**40,233,781**	**48,029,244**	**50,969,323**	**56,031,181**	**75,733,400**	**63,449,200**	**77,230,800**	**67,331,900**	**73,735,100**	**70,162,900**
Excess (def) of revenues and other sources over expenditures and other uses	4,278,804	2,491,426	3,475,325	6,656,495	(5,009,900)	(886,100)	(11,728,200)	(331,200)	(5,934,000)	(639,000)
Fund balances at beginning of year	23,932,314	28,445,687	31,089,824	34,761,336	41,959,083	39,007,901	39,007,901	29,078,701	30,582,501	26,525,501
Lapsed encumbrances/appropriations	234,569	152,711	196,187	541,252	384,718	-	-	-	-	-
Anticipated appropriation lapses	-	-	-	-	1,674,000	1,719,000	1,799,000	1,835,000	1,877,000	1,919,000
Fund balance at end of year	**$ 28,445,687**	**$ 31,089,824**	**$ 34,761,336**	**$ 41,959,083**	**$ 39,007,901**	**$ 39,840,801**	**$ 29,078,701**	**$ 30,582,501**	**$ 26,525,501**	**$ 27,805,501**
Fund Balance growth	*18.86%*	*9.30%*	*11.81%*	*20.71%*	*-7.03%*	*2.14%*	*-25.45%*	*5.17%*	*-13.27%*	*4.83%*
Breakdown of fund balance (minimum reserve - 30%):										
Restricted ending fund balance** - Contingency Reserve	11,724,300	12,934,950	13,433,130	14,248,950	16,737,000	17,193,000	17,993,610	18,353,490	18,766,350	19,188,540
Unrestricted ending fund balance	16,721,387	18,154,874	21,328,206	27,710,133	22,270,901	22,647,801	11,085,091	12,229,011	7,759,151	8,616,961
Breakdown of fund balance (maximum reserve - 50%):										
Restricted ending fund balance**	19,540,500	19,540,500	19,540,500	19,540,500	27,895,000	28,655,000	29,078,701	30,582,501	26,525,501	27,805,501
Unrestricted ending fund balance	8,905,187	11,549,324	15,220,836	22,418,583	11,112,901	11,185,801	-	-	-	-
Fund balance to operating budget	*73%*	*72%*	*78%*	*88%*	*70%*	*70%*	*48%*	*50%*	*42%*	*43%*

Notes:

1. Transfers out include based on newly proposed reserve policy - Facilities Maintenance Fund and Capital Asset Management Fund
2. Transfer out to the Infrastructure Improvement Fund for Five-Points project (Council priority) moved from 2029 to 2028 to match CIP.

GENERAL FUND - FACILITIES MAINTENCE RESERVE

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Amended	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Other sources:										
Transfers in from other funds (internal):										
General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,579,000	$ -	$ -	$ -
Total other sources	-	-	-	-	-	-	5,579,000	-	-	-
Total revenues and other sources	**-**	**-**	**-**	**-**	**-**	**-**	**5,579,000**	**-**	**-**	**-**
Other uses:										
Transfers out to other funds:										
Infrastructure Improvement Fund									2,000,000	
Total other uses	-	-	-	-	-	-	-	-	2,000,000	-
Total expenditures and other uses	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,000,000**	**-**
Excess (def) of revenues and other sources over expenditures and other uses	-	-	-	-	-	-	5,579,000	-	(2,000,000)	-
Fund balance at beginning of year	-	-	-	-	-	-	-	5,579,000	5,579,000	3,579,000
Fund balance at end of year	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,579,000**	**$ 5,579,000**	**$ 3,579,000**	**$ 3,579,000**

Notes:
1. This is a newly proposed fund associated with the newly proposed reserve policy.
2. Proposed transfer is estimated based on ending General Fund balance. Transfer would be scheduled for the following year in order to determine the proper ending balance.

EMERGENCY MEDICAL SERVICES (EMS) BILLING FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
EMS fees	$ 638,605	$ 673,328	$ 666,640	$ 170,950	$ 990,000	$ 625,000	$ 625,000	$ 625,000	$ 625,000	$ 625,000
Other revenues	-	-	661	-	10,000	-	-	-	-	-
Total revenues	638,605	673,328	667,301	170,950	1,000,000	625,000	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	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	60,000
Total revenues and other sources	**638,605**	**702,431**	**887,903**	**1,929,981**	**1,060,000**	**685,000**	**685,000**	**685,000**	**685,000**	**685,000**
Expenditures:										
Fire Division	133,060	127,564	125,330	96,009	164,000	164,000	284,000	172,800	176,700	180,700
Capital equipment	18,600	60,090	424,328	1,493,130	-	-	-	-	-	-
Total expenditures	151,660	187,654	549,658	1,589,139	164,000	164,000	284,000	172,800	**176,700**	**180,700**
Other uses:										
Transfers out to other funds:										
General Bond Retirement Fund	432,359	434,825	431,095	435,548	476,000	436,400	463,000	459,200	462,700	-
Repayment of previously advanced funds:										
General Fund	-	-	-	-	400,000	100,000	50,000	50,000	50,000	400,000
Total other sources	432,359	434,825	431,095	435,548	876,000	536,400	513,000	509,200	512,700	400,000
Total expenditures and other uses	**584,019**	**622,479**	**980,753**	**2,024,687**	**1,040,000**	**700,400**	**797,000**	**682,000**	**689,400**	**580,700**
Excess (def) of revenues and other sources over expenditures and other uses	54,586	79,952	(92,850)	(94,706)	20,000	(15,400)	(112,000)	3,000	(4,400)	104,300
Fund balance at beginning of year	238,304	293,019	376,111	283,264	192,530	212,530	212,530	100,530	103,530	99,130
Lapsed appropriations	129	3,140	3	3,972	-	-	-	-	-	-
Fund balance at end of year	**$ 293,019**	**$ 376,111**	**$ 283,264**	**$ 192,530**	**$ 212,530**	**$ 197,130**	**$ 100,530**	**$ 103,530**	**$ 99,130**	**$ 203,430**
Balance of amount due to the General Fund	*$ -*	*$ -*	*$ 200,000*	*$ 1,900,000*	*$ 1,500,000*	*$ 1,400,000*	*$ 1,400,000*	*$ 1,350,000*	*$ 1,300,000*	*$ 900,000*

Notes:
1. Expected reveue decrease in 2026 due to 2025 being a catch-up year from revenue issues noted in 2024.

CIVIL SERVICE FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Other sources:										
Transfers in from other funds:										
General Fund	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total other sources	20,000	20,000	-	-	-	-	-	-	-	-
Total revenues and other sources	**20,000**	20,000	**-**	**-**	**-**	**-**		**-**	**-**	**-**
Expenditures:										
City Manager's Office	8,950	4,380	29,720	11,840	30,000	12,800	30,000	960	-	-
Total expenditures	8,950	4,380	29,720	11,840	30,000	12,800	30,000	960	-	-
Total expenditures and other uses	**8,950**	4,380	**29,720**	**11,840**	**30,000**	**12,800**	**30,000**	**960**	**-**	**-**
Excess (def) of revenues and other sources over expenditures and other uses	11,050	15,620	(29,720)	(11,840)	(30,000)	(12,800)	(30,000)	(960)	-	-
Fund balance at beginning of year	75,850	86,900	102,520	72,800	60,960	30,960	30,960	960	-	-
Fund balance at end of year	**$ 86,900**	**$ 102,520**	**$ 72,800**	**$ 60,960**	**$ 30,960**	**$ 18,160**	**$ 960**	**$ -**	**$ -**	**$ -**

Notes:

1. This fund is being wound-down until the fund balance is zero. Expenditures will be moved to the City Manager's Office (Human Resources) in the future.

SELF INSURANCE FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Investment earnings	$ 6,345	$ 8,974	$ 24,707	$ 34,105	$ 30,000	$ 12,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
Reimbursements	44,360	66,830	97,516	89,891	30,000	10,000	10,000	10,000	10,000	10,000
Total revenues	50,705	75,804	122,223	123,996	60,000	22,000	35,000	35,000	35,000	35,000
Total revenues and other sources	**50,705**	**75,804**	**122,223**	**123,996**	**60,000**	**22,000**	**35,000**	**35,000**	**35,000**	**35,000**
Expenditures:										
Liability/property damage payments	40,636	54,809	28,149	43,297	50,000	50,000	50,000	100,000	100,000	100,000
Total expenditures	40,636	54,809	28,149	43,297	50,000	50,000	50,000	100,000	100,000	100,000
Total expenditures and other uses	**40,636**	**54,809**	**28,149**	**43,297**	**50,000**	**50,000**	**50,000**	**100,000**	**100,000**	**100,000**
Excess (def) of revenues and other sources over expenditures and other uses	10,069	20,995	94,074	80,699	10,000	(28,000)	(15,000)	(65,000)	(65,000)	(65,000)
Fund balance at beginning of year	878,463	888,532	909,527	1,003,601	1,084,300	1,094,300	1,094,300	1,079,300	1,014,300	949,300
Fund balance at end of year	**$ 888,532**	**$ 909,527**	**$ 1,003,601**	**$ 1,084,300**	**$ 1,094,300**	**$ 1,066,300**	**$ 1,079,300**	**$ 1,014,300**	**$ 949,300**	**$ 884,300**

Notes:

1. Investment earnings estimate updated based on current trends.

FUND SUMMARIES - Operations - General

ECONOMIC DEVELOPMENT FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Other revenues	$ 2,456	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total revenues	2,456	-	-	-	-	-	-	-	-	-
Transfers in from other funds:										
General Fund	500,000	500,000	250,000	250,000	2,500,000	500,000	500,000	500,000	500,000	500,000
Total other sources	500,000	500,000	250,000	250,000	2,500,000	500,000	500,000	500,000	500,000	500,000
Total revenues and other sources	**502,456**	**500,000**	**250,000**	**250,000**	**2,500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**
Expenditures:										
City Manager's Office	113,637	18,624	122,934	31,370	351,800	351,800	557,500	1,519,000	1,553,200	1,588,200
Total expenditures	113,637	18,624	122,934	31,370	351,800	351,800	557,500	1,519,000	1,553,200	1,588,200
Total expenditures and other uses	**113,637**	**18,624**	**122,934**	**31,370**	**351,800**	**351,800**	**557,500**	**1,519,000**	**1,553,200**	**1,588,200**
Excess (def) of revenues and other sources over expenditures and other uses	388,819	481,376	127,066	218,630	2,148,200	148,200	(57,500)	(1,019,000)	(1,053,200)	(1,088,200)
Fund balance at beginning of year	861,005	1,251,709	1,733,085	1,860,151	2,078,781	4,426,981	4,426,981	4,369,481	3,350,481	2,297,281
Lapsed encumbrances	1,885	-	-	-	-	-	-	-	-	-
Anticipated appropriation lapses	-	-	-	-	200,000	-	-	-	-	-
Fund balance at end of year	**$ 1,251,709**	**$ 1,733,085**	**$ 1,860,151**	**$ 2,078,781**	**$ 4,426,981**	**$ 4,575,181**	**$ 4,369,481**	**$ 3,350,481**	**$ 2,297,281**	**$ 1,209,081**

FUND SUMMARIES - Operations - General

POLICE AND FIRE PENSION FUNDS

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Amended	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Property tax	$ 2,938,677	$ 3,001,908	$ 2,864,603	$ 3,216,748	$ 3,257,200	$ 3,320,800	$ 3,252,900	$ 3,416,000	$ 3,450,000	$ 3,485,000
Total revenues	2,938,677	3,001,908	2,864,603	3,216,748	3,257,200	3,320,800	3,252,900	3,416,000	3,450,000	3,485,000
Total revenues and other sources	**2,938,677**	**3,001,908**	**2,864,603**	**3,216,748**	**3,257,200**	**3,320,800**	**3,252,900**	**3,416,000**	**3,450,000**	**3,485,000**
Other uses:										
Transfers out to other funds:										
General Fund	2,573,516	2,629,871	2,687,290	2,865,667	3,400,000	3,500,000	3,500,000	3,622,500	3,749,300	3,880,500
Total other uses	2,573,516	2,629,871	2,687,290	2,865,667	3,400,000	3,500,000	3,500,000	3,622,500	3,749,300	3,880,500
Total expenditures and other uses	**2,573,516**	**2,629,871**	**2,687,290**	**2,865,667**	**3,400,000**	**3,500,000**	**3,500,000**	**3,622,500**	**3,749,300**	**3,880,500**
Excess (def) of revenues and other sources over expenditures and other uses	365,161	372,037	177,313	351,081	(142,800)	(179,200)	(247,100)	(206,500)	(299,300)	(395,500)
Fund balance at beginning of year	3,156,580	3,521,741	3,893,778	4,071,091	4,422,172	4,279,372	4,279,372	4,032,272	3,825,772	3,526,472
Lapsed encumbrances										
Fund balance at end of year	**$ 3,521,741**	**$ 3,893,778**	**$ 4,071,091**	**$ 4,422,172**	**$ 4,279,372**	**$ 4,100,172**	**$ 4,032,272**	**$ 3,825,772**	**$ 3,526,472**	**$ 3,130,972**

Notes:

1. Property tax estimate adjusted based on information from Franklin County.

City of
Upper Arlington®

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.

FUNDS SUMMARIES - Operations - Restricted

2026 PROPOSED 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	$ -	$ -	$ -	$ -	$ -
Other revenue	8,000	-	15,000	-	8,000	8,000
Total revenues	2,303,000	-	15,000	71,000	8,000	8,000
Expenditures:						
Operating						
Public Safety	-	-	-	-	-	-
Parks and Recreation	-	-	25,000	-	-	-
Public Service	2,413,000	-	-	122,100	-	-
Administrative support	-	-	-	-	8,600	12,600
Capital Outlay						
Capital equipment	-	-	-	-	-	-
Total expenditures	2,413,000	-	25,000	122,100	8,600	12,600
Net revenue over/(under) expenditures	(110,000)	-	(10,000)	(51,100)	(600)	(4,600)
Other financing sources/(uses) and intra-city services						
Intra-city services	-	-	-	-	-	-
Total other financing sources(uses) and intra-city services	-	-	-	-	-	-
Net change in fund balance	(110,000)	-	(10,000)	(51,100)	(600)	(4,600)
Beginning balance	1,549,123	-	109,665	243,523	16,601	41,128
Ending balance	$ 1,439,123	$ -	$ 99,665	$ 192,423	$ 16,001	$ 36,528

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
20,000	119,000	-	130,000	1,000	-	33,000	342,000
20,000	119,000	-	180,000	1,000	-	33,000	2,758,000
-	-	-	772,600	1,000	-	48,800	822,400
-	-	-	-	-	-	-	25,000
-	-	-	-	-	-	-	2,535,100
19,000	-	-	-	-	-	17,000	57,200
-	-	-	640,000	-	-	137,900	777,900
19,000	-	-	1,412,600	1,000	-	203,700	4,217,600
1,000	119,000	-	(1,232,600)	-	-	(170,700)	(1,459,600)
-	(92,500)		-	-	-	-	(92,500)
-	(92,500)	-	-	-	-	-	(92,500)
1,000	26,500	-	(1,232,600)	-	-	(170,700)	(1,552,100)
172,505	597,953	-	2,787,324	19,151	-	194,354	5,731,327
$ 173,505	$ 624,453	$ -	$ 1,554,724	$ 19,151	$ -	$ 23,654	$ 4,179,227

STREET MAINTENANCE AND REPAIR FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Gasoline tax	$ 1,795,902	$ 1,739,982	$ 1,819,440	$ 1,854,384	$ 1,800,000	$ 1,800,000	$ 1,800,000	$ 1,800,000	$ 1,800,000	$ 1,800,000
Motor vehicle license tax	462,636	459,940	462,059	466,203	450,000	450,000	450,000	450,000	450,000	450,000
Investment earnings	9,440	15,475	41,125	61,640	60,000	30,000	45,000	30,000	10,000	-
Miscellaneous revenues	12,214	7,277	18,238	5,367	10,000	88,000	8,000	8,000	8,000	8,000
Total revenues	2,280,192	2,222,674	2,340,862	2,387,594	2,320,000	2,368,000	2,303,000	2,288,000	2,268,000	2,258,000
Total revenues and other sources	**2,280,192**	**2,222,674**	**2,340,862**	**2,387,594**	**2,320,000**	**2,368,000**	**2,303,000**	**2,288,000**	**2,268,000**	**2,258,000**
Expenditures:										
Public Works Division	1,242,841	1,279,128	1,276,772	1,350,267	1,582,700	1,633,500	1,501,200	1,531,200	1,565,700	1,600,900
Public Service Administration Division	681,705	813,537	829,510	775,583	1,129,200	1,009,400	911,800	930,000	950,900	972,300
Capital equipment	49,050	-	-	-	-	-	-	-	-	-
Capital improvements - CIP	173,617	-	-	-	-	-	-	-	-	-
Total expenditures	2,147,213	2,092,665	2,106,282	2,125,850	2,711,900	2,642,900	2,413,000	2,461,200	2,516,600	2,573,200
Total expenditures and other uses	**2,147,213**	**2,092,665**	**2,106,282**	**2,125,850**	**2,711,900**	**2,642,900**	**2,413,000**	**2,461,200**	**2,516,600**	**2,573,200**
Excess (def) of revenues and other sources over expenditures and other uses	132,979	130,009	234,580	261,744	(391,900)	(274,900)	(110,000)	(173,200)	(248,600)	(315,200)
Fund balance at beginning of year	919,843	1,210,917	1,341,184	1,654,072	1,927,174	1,549,123	1,549,123	1,439,123	1,265,923	1,017,323
Lapsed encumbrances	158,095	258	78,308	11,358	13,849	-	-	-	-	-
Fund balance at end of year	**$ 1,210,917**	**$ 1,341,184**	**$ 1,654,072**	**$ 1,927,174**	**$ 1,549,123**	**$ 1,274,223**	**$ 1,439,123**	**$ 1,265,923**	**$ 1,017,323**	**$ 702,123**

Notes:

1. Investment earnings estimate updated based on current trends.

LIFELONG LEARNING AND LEISURE FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Charges for services	$ 108,146	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total revenues	108,146	-	-	-	-	-	-	-	-	-
Other sources:										
Transfers in from other funds:										
General Fund	50,000	-	-	-	-	-	-	-	-	-
Total other sources	50,000	-	-	-	-	-	-	-	-	-
Total revenues and other sources	**158,146**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Expenditures:										
Parks and Recreation Department	142,014	-	-	-	-	-	-	-	-	-
Total expenditures	142,014	-	-	-	-	-	-	-	-	-
Other uses:										
Transfers out to other funds:				-						
General Fund	-	48,531	-		-	-	-	-	-	-
Total other uses	-	48,531	-	-	-	-	-	-	-	-
Total expenditures and other uses	**142,014**	**48,531**	**-**	**-**				**-**	**-**	**-**
Excess (def) of revenues and other sources over expenditures and other uses	16,132	(48,531)	-	-	-	-	-	-	-	-
Fund balance at beginning of year	31,776	48,531	-	-	-	-	-	-	-	-
Lapsed encumbrances	623	-	-	-				-	-	-
Fund balance at end of year	**$ 48,531**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Notes:

1. This fund is closed. Activities have been assummed in the Parks and Recreastion Department General Fund budget.

FUND SUMMARIES - Operations - Restricted

TREE PLANTING FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Tree planting donations	$ 20,396	$ 24,550	$ 11,800	$ 38,200	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Miscellaneous revenues	-	19,815	13,790	20,125	16,700	-	-	-	-	-
Total revenues	20,396	44,365	25,590	58,325	31,700	15,000	15,000	15,000	15,000	15,000
Total revenues and other sources	**20,396**	44,365	**25,590**	**58,325**	**31,700**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**
Expenditures:										
Parks and Recreation Department	20,000	61,599	59,927	15,000	15,000	15,000	25,000	25,000	25,000	25,000
Total expenditures	20,000	61,599	59,927	15,000	15,000	15,000	25,000	25,000	25,000	25,000
Total expenditures and other uses	**20,000**	61,599	**59,927**	**15,000**	**15,000**	**15,000**	**25,000**	**25,000**	**25,000**	**25,000**
Excess (def) of revenues and other sources over expenditures and other uses	396	(17,234)	(34,337)	43,325	16,700	-	(10,000)	(10,000)	(10,000)	(10,000)
Fund balance at beginning of year	96,300	96,696	79,462	46,267	92,965	109,665	109,665	99,665	89,665	79,665
Lapsed encumbrances	-	-	1,142	3,373	-	-	-	-	-	-
Fund balance at end of year	**$ 96,696**	**$ 79,462**	**$ 46,267**	**$ 92,965**	**$ 109,665**	**$ 109,665**	**$ 99,665**	**$ 89,665**	**$ 79,665**	**$ 69,665**

NEIGHBORHOOD LIGHTING UTILITY FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Investment earnings	$ 3,308	$ 3,107	$ 7,306	$ 10,083	$ 9,000	$ 5,000	$ 8,000	$ 6,000	$ 5,000	$ 4,000
Maintenance fees	64,227	63,239	64,286	63,242	66,000	63,000	63,000	63,000	63,000	63,000
Miscellaneous revenues	672	-	-	-	-	-	-	-	-	-
Total revenues	68,207	66,346	71,592	73,325	75,000	68,000	71,000	69,000	68,000	67,000
Total revenues and other sources	**68,207**	**66,346**	**71,592**	**73,325**	**75,000**	**68,000**	**71,000**	**69,000**	**68,000**	**67,000**
Expenditures:										
Public Service Administration Division	247,254	85,349	61,411	36,194	149,900	124,900	122,100	125,000	128,000	131,000
Total expenditures	247,254	85,349	61,411	36,194	149,900	124,900	122,100	125,000	128,000	131,000
Total expenditures and other uses	**247,254**	**85,349**	**61,411**	**36,194**	**149,900**	**124,900**	**122,100**	**125,000**	**128,000**	**131,000**
Excess (def) of revenues and other sources over expenditures and other uses	(179,047)	(19,003)	10,181	37,131	(74,900)	(56,900)	(51,100)	(56,000)	(60,000)	(64,000)
Fund balance at beginning of year	469,161	290,114	271,111	281,292	318,423	243,523	243,523	192,423	136,423	76,423
Fund balance at end of year	**$ 290,114**	**$ 271,111**	**$ 281,292**	**$ 318,423**	**$ 243,523**	**$ 186,623**	**$ 192,423**	**$ 136,423**	**$ 76,423**	**$ 12,423**

Notes:
1. Investment earnings estimate updated based on current trends.

CLERK OF COURT FUND

		2021 Actual		2022 Actual		2023 Actual		2024 Actual		2025 Amended		2026 Adopted		2026 Proposed		2027 Projected		2028 Projected		2029 Projected
Revenues:																				
Court fees	$	6,045	$	6,178	$	6,860	$	5,718	$	8,000	$	8,000	$	8,000	$	8,000	$	8,000	$	8,000
Total revenues		6,045		6,178		6,860		5,718		8,000		8,000		8,000		8,000		8,000		8,000
Total revenues and other sources		**6,045**		**6,178**		**6,860**		**5,718**		**8,000**		**8,000**		**8,000**		**8,000**		**8,000**		**8,000**
Expenditures:																				
Finance Department		9,761		9,306		900		8,652		8,600		8,600		8,600		8,600		8,600		8,600
Total expenditures		9,761		9,306		900		8,652		8,600		8,600		8,600		8,600		8,600		8,600
Total expenditures and other uses		**9,761**		**9,306**		**900**		**8,652**		**8,600**		**8,600**		**8,600**		**8,600**		**8,600**		**8,600**
Excess (def) of revenues and other sources over expenditures and other uses		(3,716)		(3,128)		5,960		(2,934)		(600)		(600)		(600)		(600)		(600)		(600)
Fund balance at beginning of year		16,433		12,717		9,589		20,135		17,201		16,601		16,601		16,001		15,401		14,801
Lapsed encumbrances		-		-		4,586		-		-		-		-		-		-		-
Fund balance at end of year	**$**	**12,717**	**$**	**9,589**	**$**	**20,135**	**$**	**17,201**	**$**	**16,601**	**$**	**16,001**	**$**	**16,001**	**$**	**15,401**	**$**	**14,801**	**$**	**14,201**

MAYOR'S COURT COMPUTER FUND

		2021 Actual		2022 Actual		2023 Actual		2024 Actual		2025 Amended		2026 Adopted		2026 Proposed		2027 Projected		2028 Projected		2029 Projected
Revenues:																				
Court fees	$	6,045	$	6,178	$	6,860	$	5,718	$	8,000	$	8,000	$	8,000	$	8,000	$	8,000	$	8,000
Total revenues		6,045		6,178		6,860		5,718		8,000		8,000		8,000		8,000		8,000		8,000
Total revenues and other sources		**6,045**		**6,178**		**6,860**		**5,718**		**8,000**		**8,000**		**8,000**		**8,000**		**8,000**		**8,000**
Expenditures:																				
Finance Department		13,046		8,781		-		-		12,600		12,600		12,600		12,600		12,600		12,600
Total expenditures		13,046		8,781		-		-		12,600		12,600		12,600		12,600		12,600		12,600
Total expenditures and other uses		**13,046**		**8,781**		**-**		**-**		**12,600**		**12,600**		**12,600**		**12,600**		**12,600**		**12,600**
Excess (def) of revenues and other sources over expenditures and other uses		(7,001)		(2,603)		6,860		5,718		(4,600)		(4,600)		(4,600)		(4,600)		(4,600)		(4,600)
Fund balance at beginning of year		42,754		35,753		33,150		40,010		45,728		41,128		41,128		36,528		31,928		27,328
Fund balance at end of year	**$**	**35,753**	**$**	**33,150**	**$**	**40,010**	**$**	**45,728**	**$**	**41,128**	**$**	**36,528**	**$**	**36,528**	**$**	**31,928**	**$**	**27,328**	**$**	**22,728**

FUND SUMMARIES - Operations - Restricted

MAYOR'S COURT SPECIAL PROJECT FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Court fees	$ 20,194	$ 20,630	$ 22,923	$ 19,050	$ 20,000	$ 25,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
Reimbursements/Grants	10,000	-	-	-	-	-	-	-	-	-
Total revenues	30,194	20,630	22,923	19,050	20,000	25,000	20,000	20,000	20,000	20,000
Total revenues and other sources	**30,194**	**20,630**	**22,923**	**19,050**	**20,000**	**25,000**	**20,000**	**20,000**	**20,000**	**20,000**
Expenditures:										
Finance Department	6,324	4,336	8,661	4,336	19,000	19,000	19,000	19,400	19,800	20,200
Total expenditures	6,324	4,336	8,661	4,336	19,000	19,000	19,000	19,400	19,800	20,200
Total expenditures and other uses	**6,324**	**4,336**	**8,661**	**4,336**	**19,000**	**19,000**	**19,000**	**19,400**	**19,800**	**20,200**
Excess (def) of revenues and other sources over expenditures and other uses	23,870	16,294	14,262	14,714	1,000	6,000	1,000	600	200	(200)
Fund balance at beginning of year	98,714	124,084	142,529	156,791	171,505	172,505	172,505	173,505	174,105	174,305
Lapsed encumbrances	1,500	2,151	-	-	-	-	-	-	-	-
Fund balance at end of year	**$ 124,084**	**$ 142,529**	**$ 156,791**	**$ 171,505**	**$ 172,505**	**$ 178,505**	**$ 173,505**	**$ 174,105**	**$ 174,305**	**$ 174,105**

UPPER ARLINGTON VISITORS BUREAU FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Other revenues	$ 84,040	$ 108,361	$ 123,482	$ 133,000	$ 118,000	$ 119,000	$ 119,000	$ 121,000	$ 122,000	$ 123,000
Total revenues	84,040	108,361	123,482	133,000	118,000	119,000	119,000	121,000	122,000	123,000
Total revenues and other sources	**84,040**	**108,361**	**123,482**	**133,000**	**118,000**	**119,000**	**119,000**	**121,000**	**122,000**	**123,000**
Expenditures:										
Information Technology Department	24,379	-	-	-	-	-	-	-	-	-
Total expenditures	24,379	-	-	-	-	-	-	-	-	-
Other sources:										
Transfers to other funds:										
General Bond Retirement Fund	-	-	-	92,500	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	92,500
Total expenditures and other uses	**24,379**	**-**	**-**	**92,500**	**92,500**	**92,500**	**92,500**	**92,500**	**92,500**	**92,500**
Excess (def) of revenues and other sources over expenditures and other uses	59,661	108,361	123,482	40,500	25,500	26,500	26,500	28,500	29,500	30,500
Fund balance at beginning of year	240,449	300,110	408,471	531,953	572,453	597,953	597,953	624,453	652,953	682,453
Fund balance at end of year	**$ 300,110**	**$ 408,471**	**$ 531,953**	**$ 572,453**	**$ 597,953**	**$ 624,453**	**$ 624,453**	**$ 652,953**	**$ 682,453**	**$ 712,953**

FUND SUMMARIES - Operations - Restricted

TAX INCENTIVE REVIEW FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Total revenues and other sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures:										
Intra-city services	5,000	5,000	5,000	1,270	-	-	-	-		
Total expenditures	5,000	5,000	5,000	1,270	-	-	-	-	-	-
Total expenditures and other uses	**5,000**	**5,000**	**5,000**	**1,270**	**-**	**-**	**-**	**-**	**-**	**-**
Excess (def) of revenues and other sources over expenditures and other uses	(5,000)	(5,000)	(5,000)	(1,270)	-	-	-	-	-	-
Fund balance at beginning of year	16,270	11,270	6,270	1,270	-	-	-	-	-	-
Fund balance at end of year	**$ 11,270**	**$ 6,270**	**$ 1,270**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

LAW ENFORCEMENT FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Sale of forfeited property	$ 55,705	$ 219,731	$ 134,665	$ 2,503,169	$ 400,000	$ 110,000	$ 110,000	$ 110,000	$ 110,000	$ 110,000
Investment earnings	4,283	5,209	12,588	18,039	70,000	1,000	50,000	40,000	30,000	20,000
Reimbursements	30,334	4,067	12,202	-	20,000	20,000	20,000	20,000	20,000	20,000
Total revenues	90,322	229,007	159,455	2,521,208	490,000	131,000	180,000	170,000	160,000	150,000
Total revenues and other sources	**90,322**	**229,007**	**159,455**	**2,521,208**	**490,000**	**131,000**	**180,000**	**170,000**	**160,000**	**150,000**
Expenditures:										
Police Division	221,005	219,220	230,482	234,947	442,100	278,400	772,600	482,100	492,900	504,000
Capital equipment	-	-	-	-	-	-	640,000	-	-	-
Total expenditures	221,005	219,220	230,482	234,947	442,100	278,400	1,412,600	482,100	492,900	504,000
Total expenditures and other uses	**221,005**	**219,220**	**230,482**	**234,947**	**442,100**	**278,400**	**1,412,600**	**482,100**	**492,900**	**504,000**
Excess (def) of revenues and other sources over expenditures and other uses	(130,683)	9,787	(71,027)	2,286,261	47,900	(147,400)	(1,232,600)	(312,100)	(332,900)	(354,000)
Fund balance at beginning of year	645,014	514,403	524,190	453,163	2,739,424	2,787,324	2,787,324	1,554,724	1,242,624	909,724
Lapsed encumbrances	72	-	-	-	-	-	-	-	-	-
Fund balance at end of year	**$ 514,403**	**$ 524,190**	**$ 453,163**	**$ 2,739,424**	**$ 2,787,324**	**$ 2,639,924**	**$ 1,554,724**	**$ 1,242,624**	**$ 909,724**	**$ 555,724**

Notes:

1. Investment earnings estimate updated based on current trends.

FUND SUMMARIES - Operations - Restricted

ENFORCEMENT EDUCATION FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Fine revenue	$ 1,196	$ 887	$ 465	$ 570	$ 1,000	$ 2,500	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Total revenues	1,196	887	465	570	1,000	2,500	1,000	1,000	1,000	1,000
Total revenues and other sources	**1,196**	**887**	**465**	**570**	**1,000**	**2,500**	**1,000**	**1,000**	**1,000**	**1,000**
Expenditures:										
Police Division	620	139	306	768	2,500	2,500	1,000	1,000	1,000	1,000
Total expenditures	620	139	306	768	2,500	2,500	1,000	1,000	1,000	1,000
Total expenditures and other uses	**620**	**139**	**306**	**768**	**2,500**	**2,500**	**1,000**	**1,000**	**1,000**	**1,000**
Excess (def) of revenues and other sources over expenditures and other uses	576	748	159	(198)	(1,500)	-	-	-	-	-
Fund balance at beginning of year	19,366	19,942	20,690	20,849	20,651	19,151	19,151	19,151	19,151	19,151
Fund balance at end of year	**$ 19,942**	**$ 20,690**	**$ 20,849**	**$ 20,651**	**$ 19,151**	**$ 19,151**	**$ 19,151**	**$ 19,151**	**$ 19,151**	**$ 19,151**

LOCAL CORONAVIRUS RELIEF FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Amended	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Reimbursements/Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-	-	-	-	-	-	-
Total revenues and other sources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Expenditures:										
Police Division	45,755	-	-	-	-	-	-	-	-	-
Total expenditures	45,755	-	-	-	-	-	-	-	-	-
Total expenditures and other uses	**45,755**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Excess (def) of revenues and other sources over expenditures and other uses	(45,755)	-	-	-	-	-	-	-	-	-
Fund balance at beginning of year	45,755	-	-	-	-	-	-	-	-	-
Fund balance at end of year	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Notes:

1. Funds have been fully expended.

FUND SUMMARIES - Operations - Restricted

LOCAL FISCAL RECOVERY FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Reimbursements/Grants	$ 1,852,313	$ 1,867,103	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total revenues	1,852,313	1,867,103	-	-	-	-	-	-	-	-
Total revenues and other sources	**1,852,313**	**1,867,103**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Expenditures:										
City Manager's Office	9,400	7,200	-	-	-	-	-	-	-	-
Capital equipment	-	1,403,728	-	-	-	-	-	-	-	-
Capital improvements	-	2,174,841	-	1,046,500	-	-	-	-	-	-
Total expenditures	9,400	3,585,769	-	1,046,500	-	-	-	-	-	-
Total expenditures and other uses	**9,400**	**3,585,769**	**-**	**1,046,500**	**-**	**-**	**-**	**-**	**-**	**-**
Excess (def) of revenues and other sources over expenditures and other uses	1,842,913	(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	**$ 1,842,913**	**$ 124,247**	**$ 1,046,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Notes:

1. Funds have been fully obligated and will be fully expended by the end of 2025.

ONE OHIO OPIOID FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Reimbursements/Grants	$ -	$ 10,358	$ 46,462	$ 95,998	$ 70,000	$ 33,000	$ 33,000	$ 33,000	$ 35,900	$ 35,900
Total revenues	-	10,358	46,462	95,998	70,000	33,000	33,000	33,000	35,900	35,900
Total revenues and other sources	**-**	**10,358**	**46,462**	**95,998**	**70,000**	**33,000**	**33,000**	**33,000**	**35,900**	**35,900**
Expenditures:										
Police Division	-	-	-	-	-	-	11,700	-	-	-
Fire Division	-	-	-	-	-	-	37,100	-	-	-
Finance Department	-	-	4,514	8,150	17,000	17,000	17,000	17,400	17,800	18,200
Capital Equipment	-	-	-	-	-	-	137,900	-	-	-
Total expenditures	-	-	4,514	8,150	17,000	17,000	203,700	17,400	17,800	18,200
Total expenditures and other uses	**-**	**-**	**4,514**	**8,150**	**17,000**	**17,000**	**203,700**	**17,400**	**17,800**	**18,200**
Excess (def) of revenues and other sources over expenditures and other uses	-	10,358	41,948	87,848	53,000	16,000	(170,700)	15,600	18,100	17,700
Fund balance at beginning of year	-	-	10,358	52,306	141,354	194,354	194,354	23,654	39,254	57,354
Lapsed encumbrances	-	-	-	1,200	-	-	-	-	-	-
Fund balance at end of year	**$ -**	**$ 10,358**	**$ 52,306**	**$ 141,354**	**$ 194,354**	**$ 210,354**	**$ 23,654**	**$ 39,254**	**$ 57,354**	**$ 75,054**

FUND SUMMARIES – Operations – Business

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

Solid Waste Management Fund

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

Sanitary Sewer Surcharge Fund

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

Water Surcharge Fund

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

Stormwater Management Fund

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

Swimming Pool Fund

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

FUNDS SUMMARIES - Operations - Business

2026 PROPOSED 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	$ -	$ 1,466,000	$ 942,000	$ 753,000	$ -	$ 3,161,000
Solid waste service fees	3,900,000	-	-	-	-	3,900,000
Swimming pool fees	-	-	-	-	1,038,800	1,038,800
Investment earnings	50,000	-	-	50,000	-	100,000
Other revenue	-	1,500	-	-	-	1,500
Total revenues	3,950,000	1,467,500	942,000	803,000	1,038,800	8,201,300
Expenditures:						
Operating						
Parks and Recreation	-	-	-	-	1,266,800	1,266,800
Public Service	4,396,600	1,345,000	581,600	734,000	-	7,057,200
Capital outlay						
Capital equipment	-	300,000	-	100,000	-	400,000
Capital improvements	-	226,200	552,200	184,500	-	962,900
Total expenditures	4,396,600	1,871,200	1,133,800	1,018,500	1,266,800	9,686,900
Net Revenue over/(under) expenditures	(446,600)	(403,700)	(191,800)	(215,500)	(228,000)	(1,485,600)
Other financing sources/(uses) and intra-city services						
Intra-city services	-	(20,000)	(12,000)	(15,000)	-	(47,000)
Transfer/Advances in	-	-	-	-	200,000	200,000
Transfers/Advances out	-	(7,100)	(82,000)	(58,400)	-	(147,500)
Total other financing sources(uses) and intra-city services	-	(27,100)	(94,000)	(73,400)	200,000	5,500
Net change in fund balance	(446,600)	(430,800)	(285,800)	(288,900)	(28,000)	(1,480,100)
Beginning balance	1,657,535	2,815,202	2,364,783	2,180,359	457,063	9,474,942
Ending balance	$ 1,210,935	$ 2,384,402	$ 2,078,983	$ 1,891,459	$ 429,063	$ 7,994,842

SOLID WASTE MANAGEMENT FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Annual service fees	$ 3,022,839	$ 2,969,112	$ 3,895,405	$ 3,916,407	$ 2,162,000	$ 3,900,000	$ 3,900,000	$ 3,900,000	$ 3,900,000	$ 3,900,000
Investment earnings	10,964	17,912	58,029	76,791	65,000	25,000	50,000	35,000	20,000	10,000
Miscellaneous revenues	2,777	53,397	26,349	66,785	30,000	-	-	-	-	-
Total revenues	3,036,580	3,040,421	3,979,783	4,059,983	2,257,000	3,925,000	3,950,000	3,935,000	3,920,000	3,910,000
Other sources:										
Transfers in from other funds:										
General Fund	-	-	-	-	2,000,000	-	-	-	-	-
Total other sources	-	-	-	-	2,000,000	-	-	-	-	-
Total revenues and other sources	**3,036,580**	**3,040,421**	**3,979,783**	**4,059,983**	**4,257,000**	**3,925,000**	**3,950,000**	**3,935,000**	**3,920,000**	**3,910,000**
Expenditures:										
Public Works Division	2,840,912	2,872,313	3,744,632	3,988,088	4,134,100	4,137,500	4,396,600	4,453,500	4,511,300	4,569,700
Total expenditures	2,840,912	2,872,313	3,744,632	3,988,088	4,134,100	4,137,500	4,396,600	4,453,500	4,511,300	4,569,700
Total expenditures and other uses	**2,840,912**	**2,872,313**	**3,744,632**	**3,988,088**	**4,134,100**	**4,137,500**	**4,396,600**	**4,453,500**	**4,511,300**	**4,569,700**
Excess (def) of revenues and other sources over expenditures and other uses	195,668	168,108	235,151	71,895	122,900	(212,500)	(446,600)	(518,500)	(591,300)	(659,700)
Fund balance at beginning of year	818,525	1,014,193	1,182,301	1,449,715	1,534,635	1,657,535	1,657,535	1,210,935	692,435	101,135
Lapsed encumbrances	-	-	32,263	13,025	-	-	-	-	-	-
Fund balance at end of year	**$ 1,014,193**	**$ 1,182,301**	**$ 1,449,715**	**$ 1,534,635**	**$ 1,657,535**	**$ 1,445,035**	**$ 1,210,935**	**$ 692,435**	**$ 101,135**	**$ (558,565)**

Notes:

1. The Solid Waste hauling contract expires March 2028.
2. The food waste disposal operation is anticipated to deplete the fund by 2029.

SANITARY SEWER SURCHARGE FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Sewer surcharge	$ 1,252,812	$ 1,265,821	$ 1,337,755	$ 1,436,940	$ 1,451,000	$ 1,346,000	$ 1,466,000	$ 1,481,000	$ 1,496,000	$ 1,511,000
Miscellaneous revenues	2,406	944	7,068	2,450	2,500	1,500	1,500	1,500	1,500	1,500
Total revenues	1,255,218	1,266,765	1,344,823	1,439,390	1,453,500	1,347,500	1,467,500	1,482,500	1,497,500	1,512,500
Other sources:										
Sale of bonds and notes	-	-	-	-	40,500	-	-	-	-	-
Premium on bonds issued	-	-	-	-	3,400	-	-	-	-	-
Total other sources	-	-	-	-	43,900	-	-	-	-	-
Total revenues and other sources	**1,255,218**	**1,266,765**	**1,344,823**	**1,439,390**	**1,497,400**	**1,347,500**	**1,467,500**	**1,482,500**	**1,497,500**	**1,512,500**
Expenditures:										
Public Works Division	792,048	823,390	675,711	894,705	1,234,000	1,280,500	1,365,000	1,391,900	1,422,800	1,454,400
Capital equipment	42,784	-	-	324,365	13,000	-	300,000	-	-	240,000
Capital improvements - CIP	387,621	164,962	36,000	407,603	215,000	327,000	226,200	236,600	409,800	254,500
Debt issuance costs	-	-	-	-	43,900	-	-	-	-	-
Total expenditures	1,222,453	988,352	711,711	1,626,673	1,505,900	1,607,500	1,891,200	1,628,500	1,832,600	1,948,900
Other uses:										
Transfers out to other funds:										
General Bond Retirement Fund	7,503	7,494	7,511	7,512	7,500	7,600	7,100	7,000	7,000	7,400
Total other uses	7,503	7,494	7,511	7,512	7,500	7,600	7,100	7,000	7,000	7,400
Total expenditures and other uses	**1,229,956**	**995,846**	**719,222**	**1,634,185**	**1,513,400**	**1,615,100**	**1,898,300**	**1,635,500**	**1,839,600**	**1,956,300**
Excess (def) of revenues and other sources over expenditures and other uses	25,262	270,919	625,601	(194,795)	(16,000)	(267,600)	(430,800)	(153,000)	(342,100)	(443,800)
Fund balance at beginning of year	1,866,582	1,898,953	2,357,793	3,007,693	2,831,202	2,815,202	2,815,202	2,384,402	2,231,402	1,889,302
Lapsed encumbrances	7,109	187,921	24,299	18,304	-	-	-	-	-	-
Fund balance at end of year	**$ 1,898,953**	**$ 2,357,793**	**$ 3,007,693**	**$ 2,831,202**	**$ 2,815,202**	**$ 2,547,602**	**$ 2,384,402**	**$ 2,231,402**	**$ 1,889,302**	**$ 1,445,502**

Notes:

1. Capital equipment has typically been budgeted on an annual basis. The budgets in the 2027-2029 include the implementation of a five-year fleet plan.

FUND SUMMARIES - Operations - Business

WATER SURCHARGE FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Water surcharge	$ 809,797	$ 782,588	$ 839,092	$ 923,785	$ 933,000	$ 864,000	$ 942,000	$ 951,000	$ 961,000	$ 971,000
Miscellaneous revenues	-	-	-	-	366,800	-	-	-	-	-
Total revenues	809,797	782,588	839,092	923,785	1,299,800	864,000	942,000	951,000	961,000	971,000
Other sources:										
Sale of bonds and notes	-	-	-	-	474,000	-	-	-	-	-
Premium on bonds issued	-	-	-	-	39,600	-	-	-	-	-
Total other sources	-	-	-	-	513,600	-	-	-	-	-
Total revenues and other sources	**809,797**	**782,588**	**839,092**	**923,785**	**1,813,400**	**864,000**	**942,000**	**951,000**	**961,000**	**971,000**
Expenditures:										
Public Works Division	324,034	393,576	399,136	342,368	502,700	516,600	593,600	605,200	618,500	632,100
Capital equipment	-	68,888	78,495	-	10,000	-	-	-	-	-
Capital improvements - CIP	340,000	-	367,494	497,806	246,000	259,000	552,200	564,000	574,800	583,900
Debt issuance costs	-	-	-	-	513,600	-	-	-	-	-
Debt service on Issue 2 loans	28,304	18,869	9,435	-	-	-	-	-	-	-
Total expenditures	692,338	481,333	854,560	840,174	1,272,300	775,600	1,145,800	1,169,200	1,193,300	1,216,000
Other uses:										
Transfers out to other funds:										
General Bond Retirement Fund	87,813	87,702	87,898	87,912	83,300	88,000	82,000	81,700	81,900	86,000
Total other uses	87,813	87,702	87,898	87,912	83,300	88,000	82,000	81,700	81,900	86,000
Total expenditures and other uses	**780,151**	**569,035**	**942,458**	**928,086**	**1,355,600**	**863,600**	**1,227,800**	**1,250,900**	**1,275,200**	**1,302,000**
Excess (def) of revenues and other sources over expenditures and other uses	29,646	213,553	(103,366)	(4,301)	457,800	400	(285,800)	(299,900)	(314,200)	(331,000)
Fund balance at beginning of year	1,395,829	1,440,803	1,654,426	1,771,114	1,778,865	2,364,783	2,364,783	2,078,983	1,779,083	1,464,883
Lapsed encumbrances	15,328	70	220,054	12,052	128,118	-	-	-	-	-
Fund balance at end of year	**$ 1,440,803**	**$ 1,654,426**	**$ 1,771,114**	**$ 1,778,865**	**$ 2,364,783**	**$ 2,365,183**	**$ 2,078,983**	**$ 1,779,083**	**$ 1,464,883**	**$ 1,133,883**

FUND SUMMARIES - Operations - Business

STORMWATER MANAGEMENT FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Stormwater fees	$ 747,851	$ 782,084	$ 757,165	$ 764,284	$ 780,400	$ 753,000	$ 753,000	$ 753,000	$ 753,000	$ 753,000
Investment earnings	23,151	32,094	84,206	109,902	90,000	50,000	50,000	50,000	50,000	50,000
Miscellaneous revenues	802	2,067	2,723	7,861	9,000	-	-	-	-	-
Total revenues	771,804	816,245	844,094	882,047	879,400	803,000	803,000	803,000	803,000	803,000
Other sources:										
Sale of bonds and notes	-	-	-	-	337,700	-	-	-	-	-
Premium on bonds issued	-	-	-	-	28,200	-	-	-	-	-
Total other sources	-	-	-	-	365,900	-	-	-	-	-
Total revenues and other sources	**771,804**	**816,245**	**844,094**	**882,047**	**1,245,300**	**803,000**	**803,000**	**803,000**	**803,000**	**803,000**
Expenditures:										
Public Works Division	555,181	642,486	608,766	588,680	705,000	735,400	749,000	766,000	783,000	800,000
Capital equipment	-	-	-	267,709	470,000	-	100,000	90,000	-	110,000
Capital improvements - CIP	74,700	685,872	-	-	449,800	194,700	184,500	193,200	201,100	207,700
Debt issuance costs	-	-	-	-	365,900	-	-	-	-	-
Total expenditures	629,881	1,328,358	608,766	856,389	1,990,700	930,100	1,033,500	1,049,200	984,100	1,117,700
Other uses:										
Transfers out to other funds:										
General Bond Retirement Fund	62,562	62,482	62,622	62,632	61,800	62,700	58,400	58,200	58,400	61,300
Total other uses	62,562	62,482	62,622	62,632	61,800	62,700	58,400	58,200	58,400	61,300
Total expenditures and other uses	**692,443**	**1,390,840**	**671,388**	**919,021**	**2,052,500**	**992,800**	**1,091,900**	**1,107,400**	**1,042,500**	**1,179,000**
Excess (def) of revenues and other sources over expenditures and other uses	79,361	(574,595)	172,706	(36,974)	(807,200)	(189,800)	(288,900)	(304,400)	(239,500)	(376,000)
Fund balance at beginning of year	2,837,442	2,921,525	2,364,084	2,565,637	2,987,559	2,180,359	2,180,359	1,891,459	1,587,059	1,347,559
Lapsed encumbrances	4,722	17,154	28,847	458,896	-	-	-	-	-	-
Fund balance at end of year	**$ 2,921,525**	**$ 2,364,084**	**$ 2,565,637**	**$ 2,987,559**	**$ 2,180,359**	**$ 1,990,559**	**$ 1,891,459**	**$ 1,587,059**	**$ 1,347,559**	**$ 971,559**

Notes:

1. Capital equipment has typically been budgeted on an annual basis. The budgets in the 2027-2029 include the implementation of a five-year fleet plan.

SWIMMING POOL FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Charges and fees	$ 769,722	$ 899,990	$ 975,731	$ 996,344	$ 900,000	$ 1,038,800	$ 1,038,800	$ 1,049,200	$ 1,059,700	$ 1,070,300
Total revenues	769,722	899,990	975,731	996,344	900,000	1,038,800	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	200,000
Total other sources	-	-	-	-	300,000	200,000	200,000	200,000	200,000	200,000
Total revenues and other sources	**769,722**	**899,990**	**975,731**	**996,344**	**1,200,000**	**1,238,800**	**1,238,800**	**1,249,200**	**1,259,700**	**1,270,300**
Expenditures:										
Parks and Recreation Department	715,000	840,730	975,085	961,474	1,140,600	1,257,600	1,266,800	1,295,300	1,324,400	1,354,200
Capital equipment	-	17,204	-	-	-	-	-	-	-	-
Total expenditures	715,000	857,934	975,085	961,474	1,140,600	1,257,600	1,266,800	1,295,300	1,324,400	1,354,200
Total expenditures and other uses	**715,000**	**857,934**	**975,085**	**961,474**	**1,140,600**	**1,257,600**	**1,266,800**	**1,295,300**	**1,324,400**	**1,354,200**
Excess (def) of revenues and other sources over expenditures and other uses	54,722	42,056	646	34,870	59,400	(18,800)	(28,000)	(46,100)	(64,700)	(83,900)
Fund balance at beginning of year	240,226	294,948	337,104	344,087	397,663	457,063	457,063	429,063	382,963	318,263
Lapsed encumbrances	-	100	6,337	18,706	-	-	-	-	-	-
Fund balance at end of year	**$ 294,948**	**$ 337,104**	**$ 344,087**	**$ 397,663**	**$ 457,063**	**$ 438,263**	**$ 429,063**	**$ 382,963**	**$ 318,263**	**$ 234,363**

City of Upper Arlington®

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.

FUNDS SUMMARIES - Capital - Capital Equipment and Capital Improvements

2026 PROPOSED 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	$ 1,462,600	$ -	$ 1,462,600	$ -	$ -	$ -	$ -	$ -
Investment earnings	-	-	-	300,000	-	-	-	300,000
Other revenue	340,000	122,000	462,000	-	-	4,846,500	195,500	5,042,000
Total revenues	1,802,600	122,000	1,924,600	300,000	-	4,846,500	195,500	5,342,000
Expenditures:								
Operating								
Public Service	-	-	-	-	-	-	75,000	75,000
Administrative support	-	80,000	80,000	-	-	-	-	-
Capital outlay								
Capital equipment	2,211,600	49,000	2,260,600	-	-	-	-	-
Capital improvements - CIP	-	-	-	10,130,400	-	9,563,900	-	19,694,300
Capital improvements - Community Center/Office	-	-	-	3,000,000	-	-	-	3,000,000
Debt Service:								
Debt issuance costs	-	-	-	400,000	-	-	-	400,000
Total expenditures	2,211,600	129,000	2,340,600	13,530,400	-	9,563,900	75,000	23,169,300
Net revenue over/(under) expenditures	(409,000)	(7,000)	(416,000)	(13,230,400)	-	(4,717,400)	120,500	(17,827,300)
Other financing sources/(uses)								
Proceeds of bonds/notes	-	-	-	27,315,800	-	-	-	27,315,800
Transfer/Advances in	500,000	100,000	600,000	-	-	5,250,000	68,400	5,318,400
Transfers/Advances out	-	-	-	-	-	(800,000)	(200,000)	(1,000,000)
Total other financing sources(uses)	500,000	100,000	600,000	27,315,800	-	4,450,000	(131,600)	31,634,200
Net change in fund balance	91,000	93,000	184,000	14,085,400	-	(267,400)	(11,100)	13,806,900
Beginning balance	570,435	190,186	760,621	3,512,819	-	11,540,736	310,320	15,363,875
Ending balance	$ 661,435	$ 283,186	$ 944,621	$ 17,598,219	$ -	$ 11,273,336	$ 299,220	$ 29,170,775

FUND SUMMARIES - Capital - Capital Equipment

CAPITAL EQUIPMENT FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Property tax	$ 1,138,443	$ 1,163,084	$ 1,161,778	$ 1,450,242	$ 1,451,900	$ 1,501,000	$ 1,462,600	$ 1,536,000	$ 1,551,000	$ 1,567,000
Reimbursements/Grants	-	-	-	10,000	16,000	-	340,000	-	-	-
Total revenues	1,138,443	1,163,084	1,161,778	1,460,242	1,467,900	1,501,000	1,802,600	1,536,000	1,551,000	1,567,000
Other sources:										
Transfers in from other funds:										
General Fund	240,000	240,000	240,000	240,000	500,000	500,000	500,000	500,000	500,000	500,000
Total other sources	240,000	240,000	240,000	240,000	500,000	500,000	500,000	500,000	500,000	500,000
Total revenues and other sources	**1,378,443**	**1,403,084**	**1,401,778**	**1,700,242**	**1,967,900**	**2,001,000**	**2,302,600**	**2,036,000**	**2,051,000**	**2,067,000**
Expenditures:										
Capital equipment	1,270,589	1,215,217	1,682,359	1,359,505	2,634,900	-	2,211,600	1,505,000	1,662,450	1,200,000
Total expenditures	1,270,589	1,215,217	1,682,359	1,359,505	2,634,900	-	2,211,600	1,505,000	1,662,450	1,200,000
Total expenditures and other uses	**1,270,589**	**1,215,217**	**1,682,359**	**1,359,505**	**2,634,900**	**-**	**2,211,600**	**1,505,000**	**1,662,450**	**1,200,000**
Excess (def) of revenues and other sources over expenditures and other uses	107,854	187,867	(280,581)	340,737	(667,000)	2,001,000	91,000	531,000	388,550	867,000
Fund balance at beginning of year	773,369	910,390	1,147,785	867,861	1,208,768	570,435	570,435	661,435	1,192,435	1,580,985
Lapsed encumbrances	29,167	49,528	657	170	28,667	-	-	-	-	-
Fund balance at end of year	**$ 910,390**	**$ 1,147,785**	**$ 867,861**	**$ 1,208,768**	**$ 570,435**	**$ 2,571,435**	**$ 661,435**	**$ 1,192,435**	**$ 1,580,985**	**$ 2,447,985**

Notes:
1. Property tax estimate adjusted based on information from Franklin County.
2. Capital equipment has typically been budgeted on an annual basis. The budgets in the 2027-2029 include the implementation of a five-year fleet plan.

TECHNOLOGY FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Cellular tower rental fees	$ 130,733	$ 129,182	$ 131,641	$ 146,072	$ 122,000	$ 122,000	$ 122,000	$ 122,000	$ 122,000	$ 122,000
Total revenues	130,733	129,182	131,641	146,072	122,000	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	75,000	100,000	100,000	100,000	100,000	100,000	100,000
Total other sources	75,000	75,000	75,000	75,000	100,000	100,000	100,000	100,000	100,000	100,000
Total revenues and other sources	**205,733**	**204,182**	**206,641**	**221,072**	**222,000**	**222,000**	**222,000**	**222,000**	**222,000**	**222,000**
Expenditures:										
Information Technology Department	55,382	99,277	49,637	15,078	138,500	75,000	80,000	81,800	83,600	85,500
Capital equipment	58,630	163,425	-	329,413	300,000	-	49,000	-	-	-
Total expenditures	114,012	262,702	49,637	344,491	438,500	75,000	129,000	81,800	83,600	85,500
Total expenditures and other uses	**114,012**	**262,702**	**49,637**	**344,491**	**438,500**	**75,000**	**129,000**	**81,800**	**83,600**	**85,500**
Excess (def) of revenues and other sources over expenditures and other uses	91,721	(58,520)	157,004	(123,419)	(216,500)	147,000	93,000	140,200	138,400	136,500
Fund balance at beginning of year	336,925	429,622	371,102	528,725	406,686	190,186	190,186	283,186	423,386	561,786
Lapsed encumbrances	976	-	619	1,380	-	-	-	-	-	-
Fund balance at end of year	**$ 429,622**	**$ 371,102**	**$ 528,725**	**$ 406,686**	**$ 190,186**	**$ 337,186**	**$ 283,186**	**$ 423,386**	**$ 561,786**	**$ 698,286**

FUND SUMMARIES - Capital - Capital Improvements

BONDED IMPROVEMENT FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Investment earnings	$ 66,977	$ 47,500	$ 2,294,530	$ 2,898,030	$ 409,400	$ 150,000	$ 300,000	$ 150,000	$ 300,000	$ 150,000
Reimbursements/Grants	-	66,182	163,811	-	25,100	-	-	-	-	-
Total revenues	66,977	113,682	2,458,341	2,898,030	434,500	150,000	300,000	150,000	300,000	150,000
Other sources:										
Sale of bonds and notes	-	19,250,000	62,170,000	-	-	-	26,915,800	-	28,744,900	-
Premium on bonds issued	-	282,600	1,087,434	-	-	-	400,000	-	500,000	-
Total other sources	-	19,532,600	63,257,434	-	-	-	27,315,800	-	29,244,900	-
Total revenues and other sources	**66,977**	**19,646,282**	**65,715,775**	**2,898,030**	**434,500**	**150,000**	**27,615,800**	**150,000**	**29,544,900**	**150,000**
Expenditures:										
Capital improvements - CIP	8,063,866	7,828,745	7,421,255	13,519,538	6,483,700	11,354,600	10,130,400	16,785,400	13,646,600	15,098,300
Capital improvements - Community Center/Office	-	-	61,300,339	246,298	3,200	-	3,000,000	-	-	-
Debt issuance costs	-	282,600	1,248,434	-	-	-	400,000	-	500,000	-
Total expenditures	8,063,866	8,111,345	69,970,028	13,765,836	6,486,900	11,354,600	13,530,400	16,785,400	14,146,600	15,098,300
Total expenditures and other uses	**8,063,866**	**8,111,345**	**69,970,028**	**13,765,836**	**6,486,900**	**11,354,600**	**13,530,400**	**16,785,400**	**14,146,600**	**15,098,300**
Excess (def) of revenues and other sources over expenditures and other uses	(7,996,889)	11,534,937	(4,254,253)	(10,867,806)	(6,052,400)	(11,204,600)	14,085,400	(16,635,400)	15,398,300	(14,948,300)
Fund balance at beginning of year	17,618,203	10,043,917	22,042,846	18,241,846	7,509,727	3,512,819	3,512,819	17,598,219	962,819	16,361,119
Lapsed encumbrances	422,603	463,992	453,253	135,687	2,055,492	-	-	-	-	-
Fund balance at end of year	**$ 10,043,917**	**$ 22,042,846**	**$ 18,241,846**	**$ 7,509,727**	**$ 3,512,819**	**$ (7,691,781)**	**$ 17,598,219**	**$ 962,819**	**$ 16,361,119**	**$ 1,412,819**

Notes:

1. Proposed issuance for 2026-2027 CIP will occur in late 2025, or early 2026. Premiums and cost are estimates.
2. It is expected there will be excess boond proceeds related to the Community Center/Office. Amounts reported for 2026 are a place holder to reimburse the Infrastructure Improvement Fund for cash expended.

ESTATE TAX CAPITAL PROJECT FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Total revenues and other sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures:										
Capital improvements	94,201	49,240	5,730	-	85	-	-	-		
Total expenditures	94,201	49,240	5,730	-	85	-	-	-	-	-
Total expenditures and other uses	**94,201**	49,240	**5,730**	**-**	**85**	**-**	**-**	**-**	**-**	**-**
Excess (def) of revenues and other sources over expenditures and other uses	(94,201)	(49,240)	(5,730)	-	(85)	-	-	-	-	-
Fund balance at beginning of year	94,201	49,240	-	-	85	-	-	-	-	-
Lapsed encumbrances	49,240	-	5,730	85	-	-	-	-	-	-
Fund balance at end of year	**$ 49,240**	**$ -**	**$ -**	**$ 85**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Notes:

1. This fund should be fully exhausted by the end of 2025.

INFRASTRUCTURE IMPROVEMENT FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Reimbursements/Grants/Assessments	$ 496,919	$ 638,469	$ 6,706,024	$ 5,051,554	$ 11,500,000	$ 850,000	$ 4,046,500	$ 3,093,600	$ 2,222,100	$ -
Donations - Community Center	-	-	5,000,000	850,000	600,000	-	800,000	750,000	-	-
Total revenues	496,919	638,469	11,706,024	5,901,554	12,100,000	850,000	4,846,500	3,843,600	2,222,100	-
Other sources:										
Transfers in from other sources:										
Bonded Improvement Fund										
General Fund - CIP	1,250,000	1,250,000	1,250,000	1,250,000	11,819,100	3,000,000	3,000,000	3,000,000	8,000,000	3,000,000
General Fund - Community Center/Office	3,317,500	6,000,000	4,682,500	-	-	-	-	-	-	-
General Fund - Facilities Maintenance Reserve	-	-	-	-	-	-	-	-	2,000,000	-
Capital Asset Management Fund	1,650,000	1,650,000	1,650,000	2,000,000	2,250,000	2,250,000	2,250,000	2,250,000	7,250,000	2,500,000
Advances in from other funds:										
General Fund - Community Center/Office	-	-	3,000,000	8,100,000	-	-	-	-	-	-
Total other sources	6,217,500	8,900,000	10,582,500	11,350,000	14,069,100	5,250,000	5,250,000	5,250,000	17,250,000	5,500,000
Total revenues and other sources	**6,714,419**	**9,538,469**	**22,288,524**	**17,251,554**	**26,169,100**	**6,100,000**	**10,096,500**	**9,093,600**	**19,472,100**	**5,500,000**
Expenditures:										
Miscellaneous operating expenses	-	-	370	145	200	-		-	-	-
Capital improvements - CIP	3,099,126	5,463,689	7,328,768	10,021,227	13,106,500	3,278,300	9,563,900	12,761,800	19,026,400	5,713,700
Capital improvements - Community Center/Office	3,464,228	4,645,189	10,687,481	11,119,330	200,000	-	-	-	-	-
Total expenditures	6,563,354	10,108,878	18,016,619	21,140,702	13,306,500	3,278,300	9,563,900	12,761,800	19,026,400	5,713,700
Other uses:										
Repayment of previously advanced funds:										
General Fund	-	-	-	2,444,650	7,300,000	-	800,000	555,400	-	-
Total other uses	-	-	-	2,444,650	7,300,000	-	800,000	555,400	-	-
Total expenditures and other uses	**6,563,354**	**10,108,878**	**18,016,619**	**23,585,352**	**20,606,500**	**3,278,300**	**10,363,900**	**13,317,200**	**19,026,400**	**5,713,700**
Excess (def) of revenues and other sources over expenditures and other uses	151,065	(570,409)	4,271,905	(6,333,798)	5,562,600	2,821,700	(267,400)	(4,223,600)	445,700	(213,700)
Fund balance at beginning of year	6,330,754	7,155,106	6,758,972	11,601,775	5,549,699	11,540,736	11,540,736	11,273,336	7,049,736	7,495,436
Lapsed encumbrances	673,287	174,275	570,898	281,722	428,437	-	-	-	-	-
Fund balance at end of year	**$ 7,155,106**	**$ 6,758,972**	**$ 11,601,775**	**$ 5,549,699**	**$ 11,540,736**	**$ 14,362,436**	**$ 11,273,336**	**$ 7,049,736**	**$ 7,495,436**	**$ 7,281,736**
Balance of amount due to the General Fund	*$ -*	*$ -*	*$ 3,000,000*	*$ 8,655,350*	*$ 1,355,350*	*$ -*	*$ 555,350*	*$ -*	*$ -*	*$ -*

Notes:

1. It is expected there will be excess boond proceeds related to the Community Center/Office. Revenue amounts reported for 2026 include a place holder for a reimbursement from the Bonded Improvement Fund for cash expended.

COMMUNITY FIBER OPTIC FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
School, Library, City annual payments	$ 195,516	$ 195,516	$ 195,516	$ 195,516	$ 195,500	$ 195,500	$ 195,500	$ 195,000	$ 195,500	$ 195,000
Total revenues	195,516	195,516	195,516	195,516	195,500	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	68,400	68,400
Total other sources	68,400	68,400	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**	**263,916**	**263,900**	**263,900**	**263,900**	**263,400**	**263,900**	**263,400**
Expenditures:										
Maintenance and repairs	72,876	77,484	43,550	47,181	75,000	75,000	75,000	75,000	75,000	75,000
Capital improvements	828	-	-	-	-	-	-	-	-	-
Total expenditures	73,704	77,484	43,550	47,181	75,000	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	120,298	-	-	-	-	-
Repayment of previously advanced funds:										
General Fund	100,000	100,000	100,000	100,000	100,000	200,000	200,000	200,000	200,000	200,000
Total other uses	220,298	220,298	220,298	220,298	220,298	200,000	200,000	200,000	200,000	200,000
Total expenditures and other uses	**294,002**	**297,782**	**263,848**	**267,479**	**295,298**	**275,000**	**275,000**	**275,000**	**275,000**	**275,000**
Excess (def) of revenues and other sources over expenditures and other uses	(30,086)	(33,866)	68	(3,563)	(31,398)	(11,100)	(11,100)	(11,600)	(11,100)	(11,600)
Fund balance at beginning of year	352,931	322,845	345,213	345,281	341,718	310,320	310,320	299,220	287,620	276,520
Lapsed encumbrances	-	56,234	-	-	-	-	-	-	-	-
Fund balance at end of year	**$ 322,845**	**$ 345,213**	**$ 345,281**	**$ 341,718**	**$ 310,320**	**$ 299,220**	**$ 299,220**	**$ 287,620**	**$ 276,520**	**$ 264,920**
Balance of amount due to the General Fund	*$ 1,475,000*	*$ 1,375,000*	*$ 1,275,000*	*$ 1,175,000*	*$ 1,075,000*	*$ 875,000*	*$ 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).

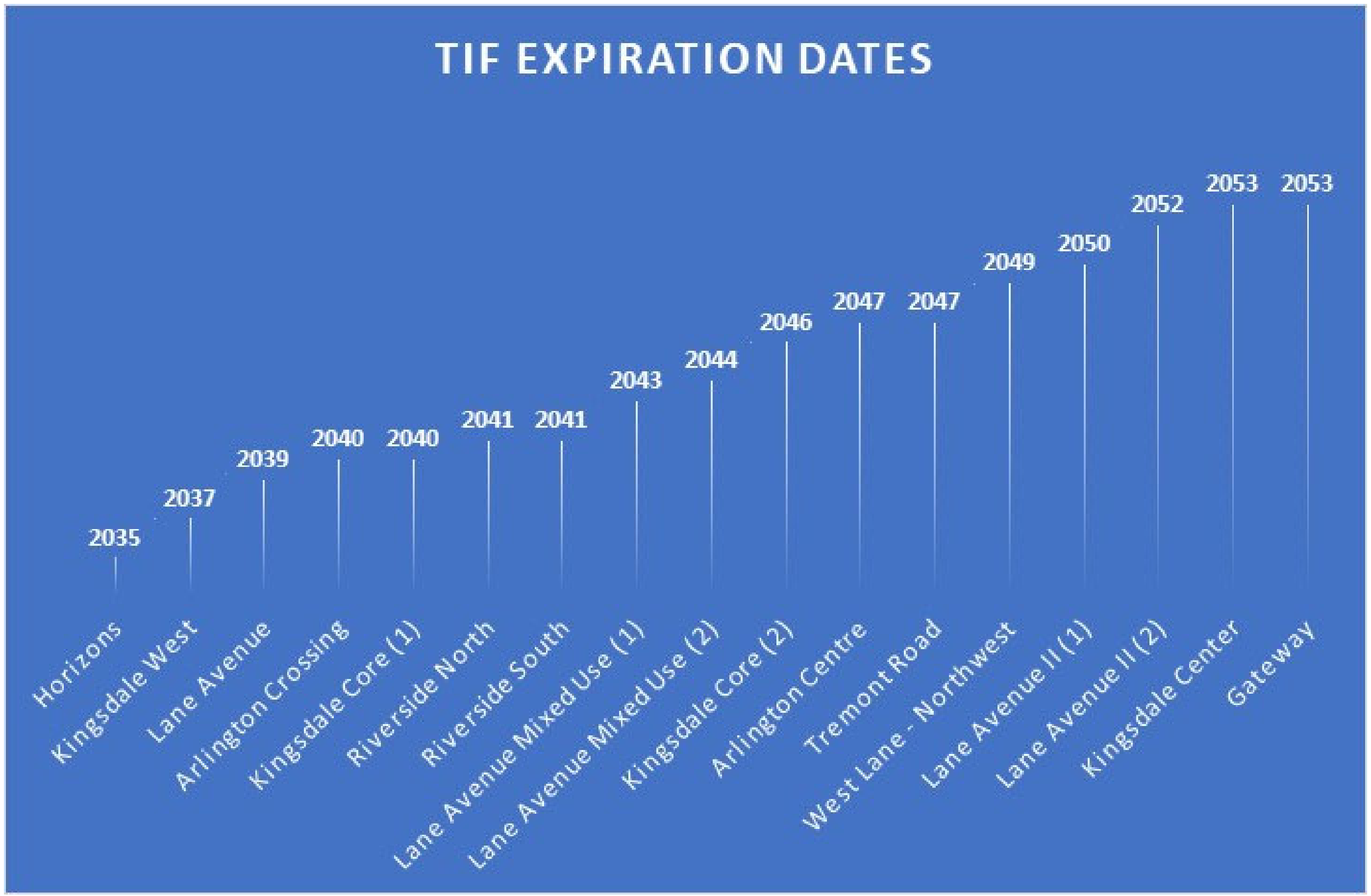
West Lane - Northwest TIF Fund
Established by Ordinance 24-2018, this fund was established to capture any incremental increases in value for the redevelopment of the surrounding areas of a former gas station property at 1800 Lane Avenue. This TIF is set to expire in tax year 2048 (final settlement in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

2026 PROPOSED 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	$ -	$ 13,822,700	$ 13,822,700	$ -	$ -	$ -	$ -
Property taxes, rollbacks & assessments	-	-	-	-	-	-	-
Payments in lieu of taxes	-	-	-	457,100	58,500	1,332,900	142,500
Other revenue	-	-	-	-	-	-	-
Total revenues	-	13,822,700	13,822,700	457,100	58,500	1,332,900	142,500
Expenditures:							
Operating							
Administrative support	3,400	-	3,400	6,200	800	679,800	2,400
Debt service							
Debt payments	18,143,700	-	18,143,700	-	-	-	-
Total expenditures	18,147,100	-	18,147,100	6,200	800	679,800	2,400
Net revenue over/(under) expenditures	(18,147,100)	13,822,700	(4,324,400)	450,900	57,700	653,100	140,100
Other financing sources/(uses)							
Transfer/Advances in	18,143,700	5,533,900	23,677,600	-	-	-	-
Transfers/Advances out	-	(11,881,700)	(11,881,700)	(400,000)	(50,000)	(519,800)	(365,000)
Total other financing sources(uses)	18,143,700	(6,347,800)	11,795,900	(400,000)	(50,000)	(519,800)	(365,000)
Net change in fund balance	(3,400)	7,474,900	7,471,500	50,900	7,700	133,300	(224,900)
Beginning balance	315,314	27,843,252	28,158,566	1,096,112	402,586	1,013,601	977,624
Ending balance	$ 311,914	$ 35,318,152	$ 35,630,066	$ 1,147,012	$ 410,286	$ 1,146,901	$ 752,724

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
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	54,700	231,600	-	286,300
113,600	2,800	44,200	1,085,100	42,000	25,400	17,900	1,262,400	1,786,500	1,961,500	8,332,400
-	-	-	-	-	-	-	-	-	-	-
113,600	2,800	44,200	1,085,100	42,000	25,400	17,900	1,317,100	2,018,100	1,961,500	8,618,700
1,500	100	700	481,300	1,000	500	400	280,700	489,000	305,800	2,250,200
-	-	-	-	-	-	-	-	-	-	-
1,500	100	700	481,300	1,000	500	400	280,700	489,000	305,800	2,250,200
112,100	2,700	43,500	603,800	41,000	24,900	17,500	1,036,400	1,529,100	1,655,700	6,368,500
-	-	-	-	-	-	-	-	-	-	-
(120,000)	(1,800)	(50,000)	(558,000)	(29,100)	(32,000)	(15,000)	(963,300)	(1,382,600)	(1,655,700)	(6,142,300)
(120,000)	(1,800)	(50,000)	(558,000)	(29,100)	(32,000)	(15,000)	(963,300)	(1,382,600)	(1,655,700)	(6,142,300)
(7,900)	900	(6,500)	45,800	11,900	(7,100)	2,500	73,100	146,500	-	226,200
263,286	20,846	218,630	776,455	21,260	110,376	25,357	1,328,663	140,909	89,132	6,484,837
$ 255,386	$ 21,746	$ 212,130	$ 822,255	$ 33,160	$ 103,276	$ 27,857	$ 1,401,763	$ 287,409	$ 89,132	$ 6,711,037

FUND SUMMARIES - Capital - Debt and Capital Asset Management

GENERAL BOND RETIREMENT FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Property tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	549	15	7	11	-	-	-	-	-	-
Reimbursements	-	-	8,000	4,411	-	-	-	-	-	-
Total revenues	549	15	8,007	4,422	-	-	-	-	-	-
Other sources:										
Premium on bonds issued (current)	2,265,424	850,421	3,245,966	-	-	-	-	-	-	-
Proceeds from bonds refunded (current)	-	-	-	-	26,832,800	-	-	-	-	-
Premium on bonds refunded (current)	-	-	-	-	2,032,500	-	-	-	-	-
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	1,710,800	1,725,200	1,752,200	1,772,700
EMS Billing Fund	432,359	434,825	431,095	435,548	476,000	436,400	463,000	459,200	462,700	-
Water Surcharge Fund	87,813	87,702	87,898	87,912	83,300	88,000	82,000	81,700	81,900	86,000
Sanitary Sewer Surcharge Fund	7,503	7,494	7,511	7,512	7,500	7,600	7,100	7,000	7,000	7,400
Stormwater Management Fund	62,562	62,482	62,622	62,632	61,800	62,700	58,400	58,200	58,400	61,300
Community Fiber Optic Fund	120,298	120,298	120,298	120,298	120,298	-	-	-	-	-
Capital Asset Management Fund	6,560,592	6,540,867	8,040,563	7,472,569	7,770,800	7,525,300	7,379,400	7,327,400	7,309,000	7,012,700
Kingsdale Core TIF Fund	269,252	268,910	269,513	519,553	469,400	519,800	519,800	519,000	544,500	544,400
Lane Avenue Mixed Use TIF Fund	332,650	331,950	335,000	583,000	531,000	558,000	558,000	630,900	604,800	607,700
Lane Avenue II TIF Fund	-	-	936,950	963,700	966,300	963,300	963,300	996,600	991,600	991,200
Gateway TIF Fund	-	-	-	377,700	1,228,500	1,382,600	1,382,600	1,381,100	1,379,200	1,381,800
Kingsdale Center TIF Fund	-	-	-	1,023,182	1,194,200	1,655,700	1,655,700	1,672,500	1,672,500	1,689,300
Arlington Crossing TIF Fund	-	-	-	405,000	200,000	365,000	365,000	288,000	260,000	241,000
Horizon Tax Incentive Fund	-	-	-	750,000	400,000	400,000	400,000	400,000	400,000	400,000
Kingsdale West TIF Fund	-		-	100,000	50,000	50,000	50,000	50,000	50,000	50,000
Riverside North TIF Fund	-	-	-	1,800	1,800	1,800	1,800	1,800	2,100	2,100
Riverside South TIF Fund	-	-	-	100,000	50,000	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	120,000
Arlington Centre TIF Fund	-	-	-	50,000	32,000	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	92,500
For other proposed debt issuances:										
Capital Asset Management Fund	-	-	-	-	-	1,646,300	2,252,300	2,252,300	4,657,700	4,657,700
Total other sources	10,138,453	9,365,449	13,537,416	14,143,641	44,316,598	17,667,800	18,143,700	18,145,400	20,518,100	19,789,800
Total revenues and other sources	**10,139,002**	**9,365,464**	**13,545,423**	**14,148,063**	**44,316,598**	**17,667,800**	**18,143,700**	**18,145,400**	**20,518,100**	**19,789,800**
Expenditures:										
Payment to bond escrow agent	-	-	-	-	28,459,400	-	-	-	-	-
Debt service payments - current debt	8,731,782	9,365,128	14,075,154	16,435,633	15,450,800	16,021,500	15,891,400	15,893,100	15,862,200	15,132,000
Debt service payments - proposed debt	-	-	-	-	-	1,646,300	2,252,300	2,252,300	4,657,700	4,657,700
Debt issuance costs	-	-	-	-	403,600	-	-	-		
Property tax collection fees	3,604	2,702	3,201	2,001	3,200	3,300	3,400	3,500	3,600	3,700
Total expenditures	8,735,386	9,367,830	14,078,355	16,437,634	44,317,000	17,671,100	18,147,100	18,148,900	20,523,500	19,793,400
Total expenditures and other uses	**8,735,386**	**9,367,830**	**14,078,355**	**16,437,634**	**44,317,000**	**17,671,100**	**18,147,100**	**18,148,900**	**20,523,500**	**19,793,400**
Excess (def) of revenues and other sources over expenditures and other uses	1,403,616	(2,366)	(532,932)	(2,289,571)	(402)	(3,300)	(3,400)	(3,500)	(5,400)	(3,600)
Fund balance at beginning of year	1,736,969	3,140,585	3,138,219	2,605,287	315,716	315,314	315,314	311,914	308,414	303,014
Fund balance at end of year	**$ 3,140,585**	**$ 3,138,219**	**$ 2,605,287**	**$ 315,716**	**$ 315,314**	**$ 312,014**	**$ 311,914**	**$ 308,414**	**$ 303,014**	**$ 299,414**

CAPITAL ASSET MANAGEMENT FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Amended	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Income tax	$ 10,057,379	$ 11,505,123	$ 12,551,618	$ 13,514,804	$ 13,453,700	$ 13,822,700	$ 13,822,700	14,201,900	14,592,000	14,993,000
Total revenues	10,057,379	11,505,123	12,551,618	13,514,804	13,453,700	13,822,700	13,822,700	14,201,900	14,592,000	14,993,000
Other sources:										
Transfers in from other funds:										
General Fund	-	-	-	-	-	-	5,533,900	-	-	-
Total other sources	-	-	-	-	-	-	5,533,900	-	-	-
Total revenues and other sources	**10,057,379**	**11,505,123**	**12,551,618**	**13,514,804**	**13,453,700**	**13,822,700**	**19,356,600**	**14,201,900**	**14,592,000**	**14,993,000**
Other uses:										
Transfers out to other funds:										
General Bond Retirement Fund (current)	6,560,592	6,540,867	8,040,563	7,472,569	7,770,800	7,525,300	7,379,400	7,327,400	7,309,000	7,012,700
General Bond Retirement Fund (proposed)	-	-	-	-	-	1,646,300	2,252,300	2,252,300	4,657,700	4,657,700
Infrastructure Fund	1,650,000	1,650,000	1,650,000	2,000,000	2,250,000	2,250,000	2,250,000	2,250,000	7,250,000	2,500,000
Total other uses	8,210,592	**8,190,867**	9,690,563	9,472,569	10,020,800	11,421,600	11,881,700	11,829,700	19,216,700	14,170,400
Total expenditures and other uses	**8,210,592**	**8,190,867**	**9,690,563**	**9,472,569**	**10,020,800**	**11,421,600**	**11,881,700**	**11,829,700**	**19,216,700**	**14,170,400**
Excess (def) of revenues and other sources over expenditures and other uses	1,846,787	3,314,256	2,861,055	4,042,235	3,432,900	2,401,100	7,474,900	2,372,200	(4,624,700)	822,600
Fund balance at beginning of year	12,346,019	14,192,806	17,507,062	20,368,117	24,410,352	27,843,252	27,843,252	35,318,152	37,690,352	33,065,652
Fund balance at end of year	**$ 14,192,806**	**$ 17,507,062**	**$ 20,368,117**	**$ 24,410,352**	**$ 27,843,252**	**$ 30,244,352**	**$ 35,318,152**	**$ 37,690,352**	**$ 33,065,652**	**$ 33,888,252**
Debt coverage	*3.41*	*3.93*	*3.74*	*4.54*	*5.15*	*4.59*	*4.94*	*5.22*	*4.40*	*4.15*

Notes:

1. The Transfer in is related to the newly proposed reserve policy.
2. Proposed transfer in is estimated based on ending General Fund balance. Transfer would be scheduled for the following year in order to determine the proper ending balance.
3. Proposed transfers out are based on expected debt payments. Current amounts were adjusted due to the refunding that occurred in 2025.

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

HORIZON TAX INCENTIVE FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Payment in lieu of taxes	$ 498,418	$ 442,351	$ 412,022	$ 480,384	$ 448,200	$ 457,100	$ 457,100	$ 461,700	$ 466,300	$ 471,000
Reimbursements	111,657	-	-	-	-	-	-	-		
Total revenues	610,075	442,351	412,022	480,384	448,200	457,100	457,100	461,700	466,300	471,000
Total revenues and other sources	**610,075**	**442,351**	**412,022**	**480,384**	**448,200**	**457,100**	**457,100**	**461,700**	**466,300**	**471,000**
Expenditures:										
TIF expenses	11,261	4,490	4,276	7,940	6,000	9,200	6,200	6,300	6,400	6,500
Total expenditures	11,261	4,490	4,276	7,940	6,000	9,200	6,200	6,300	6,400	6,500
Other uses:										
Transfers out to other funds:										
General Bond Retirement Fund	-	-	-	750,000	400,000	400,000	400,000	400,000	400,000	400,000
Repayment of previously advanced funds:										
General Fund	475,000	350,000	-	-	-	-	-	-	-	-
Total other uses	475,000	350,000	-	750,000	400,000	400,000	400,000	400,000	400,000	400,000
Total expenditures and other uses	**486,261**	**354,490**	**4,276**	**757,940**	**406,000**	**409,200**	**406,200**	**406,300**	**406,400**	**406,500**
Excess (def) of revenues and other sources over expenditures and other uses	123,814	87,861	407,746	(277,556)	42,200	47,900	50,900	55,400	59,900	64,500
Fund balance at beginning of year	339,450	835,861	923,722	1,331,468	1,053,912	1,096,112	1,096,112	1,147,012	1,202,412	1,262,312
Lapsed encumbrances	372,597	-	-	-	-	-	-	-	-	-
Fund balance at end of year	**$ 835,861**	**$ 923,722**	**$ 1,331,468**	**$ 1,053,912**	**$ 1,096,112**	**$ 1,144,012**	**$ 1,147,012**	**$ 1,202,412**	**$ 1,262,312**	**$ 1,326,812**
Balance of amount due to the General Fund	*$ 350,000*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*

KINGSDALE WEST TIF FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Payment in lieu of taxes	$ 49,963	$ 51,420	$ 53,191	$ 56,049	$ 57,900	$ 57,200	$ 58,500	$ 59,100	$ 59,700	$ 60,300
Capital contributions in previous years	-	-	-	-				-		
Total revenues	49,963	51,420	53,191	56,049	57,900	57,200	58,500	59,100	59,700	60,300
Total revenues and other sources	**49,963**	**51,420**	**53,191**	**56,049**	**57,900**	**57,200**	**58,500**	**59,100**	**59,700**	**60,300**
Expenditures:										
TIF expenses	476	490	510	583	700	900	800	1,000	1,100	1,200
Total expenditures	476	490	510	583	700	900	800	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	50,000
Total other uses	-	-	-	100,000	50,000	50,000	50,000	50,000	50,000	50,000
Total expenditures and other uses	**476**	**490**	**510**	**100,583**	**50,700**	**50,900**	**50,800**	**51,000**	**51,100**	**51,200**
Excess (def) of revenues and other sources over expenditures and other uses	49,487	50,930	52,681	(44,534)	7,200	6,300	7,700	8,100	8,600	9,100
Fund balance at beginning of year	286,822	336,309	387,239	439,920	395,386	402,586	402,586	410,286	418,386	426,986
Fund balance at end of year	**$ 336,309**	**$ 387,239**	**$ 439,920**	**$ 395,386**	**$ 402,586**	**$ 408,886**	**$ 410,286**	**$ 418,386**	**$ 426,986**	**$ 436,086**

KINGSDALE CORE TIF FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Payments in lieu of taxes	$ 991,815	$ 1,044,314	$ 1,138,033	$ 819,424	$ 1,818,000	$ 1,332,900	$ 1,332,900	$ 1,346,200	$ 1,359,700	$ 1,373,300
Total revenues	991,815	1,044,314	1,138,033	819,424	1,818,000	1,332,900	1,332,900	1,346,200	1,359,700	1,373,300
Total revenues and other sources	**991,815**	**1,044,314**	**1,138,033**	**819,424**	**1,818,000**	**1,332,900**	**1,332,900**	**1,346,200**	**1,359,700**	**1,373,300**
Expenditures:										
TIF expenses *(revenue sharing)*	527,777	551,611	615,378	455,027	1,003,800	679,800	679,800	686,500	693,400	700,300
Total expenditures	527,777	551,611	615,378	455,027	1,003,800	679,800	679,800	686,500	693,400	700,300
Other uses:										
Transfers out to other funds:										
General Bond Retirement Fund (current)	269,252	268,910	269,513	519,553	469,400	519,800	519,800	519,000	544,500	544,400
Total other uses	269,252	477,910	269,513	519,553	469,400	519,800	519,800	519,000	544,500	544,400
Total expenditures and other uses	**797,029**	**1,029,521**	**884,891**	**974,580**	**1,473,200**	**1,199,600**	**1,199,600**	**1,205,500**	**1,237,900**	**1,244,700**
Excess (def) of revenues and other sources over expenditures and other uses	194,786	14,793	253,142	(155,156)	344,800	133,300	133,300	140,700	121,800	128,600
Fund balance at beginning of year	361,236	556,022	570,815	823,957	668,801	1,013,601	1,013,601	1,146,901	1,287,601	1,409,401
Fund balance at end of year	**$ 556,022**	**$ 570,815**	**$ 823,957**	**$ 668,801**	**$ 1,013,601**	**$ 1,146,901**	**$ 1,146,901**	**$ 1,287,601**	**$ 1,409,401**	**$ 1,538,001**
Balance of amount due to the General Fund	*$ 209,000*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*

ARLINGTON CROSSING TIF FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Payments in lieu of taxes	$ 173,308	$ 141,450	$ 147,684	$ 116,400	$ 110,900	$ 142,500	$ 142,500	$ 143,900	$ 145,300	$ 146,800
Total revenues	173,308	141,450	147,684	116,400	110,900	142,500	142,500	143,900	145,300	146,800
Total revenues and other sources	**173,308**	**141,450**	**147,684**	**116,400**	**110,900**	**142,500**	**142,500**	**143,900**	**145,300**	**146,800**
Expenditures:										
TIF expenses	3,159	2,107	2,835	1,975	1,800	2,400	2,400	2,500	2,600	2,700
Total expenditures	3,159	2,107	2,835	1,975	1,800	2,400	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	365,000	288,000	260,000	241,000
Total other uses	-	-	-	405,000	200,000	365,000	365,000	288,000	260,000	241,000
Total expenditures and other uses	**3,159**	**2,107**	**2,835**	**406,975**	**201,800**	**367,400**	**367,400**	**290,500**	**262,600**	**243,700**
Excess (def) of revenues and other sources over expenditures and other uses	170,149	139,343	144,849	(290,575)	(90,900)	(224,900)	(224,900)	(146,600)	(117,300)	(96,900)
Fund balance at beginning of year	904,758	1,074,907	1,214,250	1,359,099	1,068,524	977,624	977,624	752,724	606,124	488,824
Fund balance at end of year	**$ 1,074,907**	**$ 1,214,250**	**$ 1,359,099**	**$ 1,068,524**	**$ 977,624**	**$ 752,724**	**$ 752,724**	**$ 606,124**	**$ 488,824**	**$ 391,924**

LANE AVENUE TIF FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Payments in lieu of taxes	$ 156,529	$ 161,250	$ 194,201	$ 111,364	$ 79,400	$ 113,600	$ 113,600	$ 114,700	$ 115,800	$ 117,000
Total revenues	156,529	161,250	194,201	111,364	79,400	113,600	113,600	114,700	115,800	117,000
Total revenues and other sources	**156,529**	**161,250**	**194,201**	**111,364**	**79,400**	**113,600**	**113,600**	**114,700**	**115,800**	**117,000**
Expenditures:										
TIF expenses	1,665	1,715	1,991	254	1,100	1,500	1,500	1,600	1,700	1,800
Capital improvements - CIP	-	-	-	-	-	-	-	-		
Capital improvements - TIF	86,135	-	-	-	-	-	-	-		
Total expenditures	87,800	1,715	1,991	254	1,100	1,500	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	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	120,000
Total expenditures and other uses	**87,800**	**51,715**	**1,991**	**250,254**	**121,100**	**121,500**	**121,500**	**121,600**	**121,700**	**121,800**
Excess (def) of revenues and other sources over expenditures and other uses	68,729	109,535	192,210	(138,890)	(41,700)	(7,900)	(7,900)	(6,900)	(5,900)	(4,800)
Fund balance at beginning of year	71,906	140,635	250,170	443,876	304,986	263,286	263,286	255,386	248,486	242,586
Lapsed encumbrances	-	-	1,496	-	-	-	-	-	-	-
Fund balance at end of year	**$ 140,635**	**$ 250,170**	**$ 443,876**	**$ 304,986**	**$ 263,286**	**$ 255,386**	**$ 255,386**	**$ 248,486**	**$ 242,586**	**$ 237,786**
Balance of amount due to the General Fund	*$ 50,000*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*

RIVERSIDE NORTH TIF FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Payments in lieu of taxes	$ 1,844	$ 1,899	$ 1,962	$ 2,798	$ 2,800	$ 2,800	$ 2,800	$ 2,800	$ 2,800	$ 2,800
Total revenues	1,844	1,899	1,962	2,798	2,800	2,800	2,800	2,800	2,800	2,800
Total revenues and other sources	**1,844**	**1,899**	**1,962**	**2,798**	**2,800**	**2,800**	**2,800**	**2,800**	**2,800**	**2,800**
Expenditures:										
TIF expenses	17	18	18	28	100	100	100	100	100	100
Total expenditures	17	18	18	28	100	100	100	100	100	100
Other uses:										
Transfers out to other funds:										
General Bond Retirement Fund	-	-	-	1,800	1,800	1,800	1,800	1,800	2,100	2,100
Total other uses	-	-	-	1,800	1,800	1,800	1,800	1,800	2,100	2,100
Total expenditures and other uses	**17**	**18**	**18**	**1,828**	**1,900**	**1,900**	**1,900**	**1,900**	**2,200**	**2,200**
Excess (def) of revenues and other sources over expenditures and other uses	1,827	1,881	1,944	970	900	900	900	900	600	600
Fund balance at beginning of year	13,324	15,151	17,032	18,976	19,946	20,846	20,846	21,746	22,646	23,246
Fund balance at end of year	**$ 15,151**	**$ 17,032**	**$ 18,976**	**$ 19,946**	**$ 20,846**	**$ 21,746**	**$ 21,746**	**$ 22,646**	**$ 23,246**	**$ 23,846**

RIVERSIDE SOUTH TIF FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Payments in lieu of taxes	$ 59,499	$ 61,293	$ 63,312	$ 43,407	$ 44,800	$ 44,200	$ 44,200	$ 44,600	$ 45,000	$ 45,500
Capital contributions in previous years										
Total revenues	59,499	61,293	63,312	43,407	44,800	44,200	44,200	44,600	45,000	45,500
Total revenues and other sources	**59,499**	**61,293**	**63,312**	**43,407**	**44,800**	**44,200**	**44,200**	**44,600**	**45,000**	**45,500**
Expenditures:										
TIF expenses	566	584	606	422	600	700	700	800	800	900
Total expenditures	566	584	606	422	600	700	700	800	800	900
Other uses:										
Transfers out to other funds:										
General Bond Retirement Fund	-	-	-	100,000	50,000	50,000	50,000	50,000	40,000	40,000
Total other uses	-	-	-	100,000	50,000	50,000	50,000	50,000	40,000	40,000
Total expenditures and other uses	**566**	**584**	**606**	**100,422**	**50,600**	**50,700**	**50,700**	**50,800**	**40,800**	**40,900**
Excess (def) of revenues and other sources over expenditures and other uses	58,933	60,709	62,706	(57,015)	(5,800)	(6,500)	(6,500)	(6,200)	4,200	4,600
Fund balance at beginning of year	99,097	158,030	218,739	281,445	224,430	218,630	218,630	212,130	205,930	210,130
Fund balance at end of year	**$ 158,030**	**$ 218,739**	**$ 281,445**	**$ 224,430**	**$ 218,630**	**$ 212,130**	**$ 212,130**	**$ 205,930**	**$ 210,130**	**$ 214,730**

LANE AVENUE MIXED USE TIF FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Payments in lieu of taxes	$ 1,049,962	$ 1,042,387	$ 842,919	$ 1,240,616	$ 1,035,900	$ 1,085,100	$ 1,085,100	$ 1,096,000	$ 1,107,000	$ 1,118,100
Total revenues	1,049,962	1,042,387	842,919	1,240,616	1,035,900	1,085,100	1,085,100	1,096,000	1,107,000	1,118,100
Total revenues and other sources	**1,049,962**	**1,042,387**	**842,919**	**1,240,616**	**1,035,900**	**1,085,100**	**1,085,100**	**1,096,000**	**1,107,000**	**1,118,100**
Expenditures:										
TIF expenses	475,275	453,061	396,670	557,262	466,800	554,700	481,300	485,300	490,100	495,000
Capital improvements - CIP	270,980	-	-	-	-	-	-	-	-	-
Capital improvements - TIF	-	919	-	-	-	-	-	-	-	-
Total expenditures	746,255	453,980	396,670	557,262	466,800	554,700	481,300	485,300	490,100	495,000
Other uses:										
Transfers out to other funds:										
General Bond Retirement Fund (current)	332,650	331,950	335,000	583,000	531,000	558,000	558,000	630,900	604,800	607,700
Repayment of previously advanced funds:										
General Fund	100,000	100,000	100,000	-	-	-	-	-	-	-
Total other uses	432,650	431,950	435,000	583,000	531,000	558,000	558,000	630,900	604,800	607,700
Total expenditures and other uses	**1,178,905**	**885,930**	**831,670**	**1,140,262**	**997,800**	**1,112,700**	**1,039,300**	**1,116,200**	**1,094,900**	**1,102,700**
Excess (def) of revenues and other sources over expenditures and other uses	(128,943)	156,457	11,249	100,354	38,100	(27,600)	45,800	(20,200)	12,100	15,400
Fund balance at beginning of year	599,238	470,295	626,752	638,001	738,355	776,455	776,455	822,255	802,055	814,155
Fund balance at end of year	**$ 470,295**	**$ 626,752**	**$ 638,001**	**$ 738,355**	**$ 776,455**	**$ 748,855**	**$ 822,255**	**$ 802,055**	**$ 814,155**	**$ 829,555**
Balance of amount due to the General Fund	*$ 200,000*	*$ 100,000*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

TREMONT ROAD TIF FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Payments in lieu of taxes	$ 17,779	$ 54,798	$ 37,835	$ 41,182	$ 40,500	$ 42,000	$ 42,000	$ 42,400	$ 42,800	$ 43,200
Total revenues	17,779	54,798	37,835	41,182	40,500	42,000	42,000	42,400	42,800	43,200
Total revenues and other sources	**17,779**	**54,798**	**37,835**	**41,182**	**40,500**	**42,000**	**42,000**	**42,400**	**42,800**	**43,200**
Expenditures:										
TIF expenses	201	2,576	362	337	500	1,000	1,000	1,000	1,000	1,000
Total expenditures	201	2,576	362	337	500	1,000	1,000	1,000	1,000	1,000
Other uses:										
Repayment of previously advanced funds:										
General Fund	20,000	50,100	37,000	37,500	37,500	29,100	29,100	-	-	-
Total other uses	20,000	50,100	37,000	37,500	37,500	29,100	29,100	-	-	-
Total expenditures and other uses	**20,201**	**52,676**	**37,362**	**37,837**	**38,000**	**30,100**	**30,100**	**1,000**	**1,000**	**1,000**
Excess (def) of revenues and other sources over expenditures and other uses	(2,422)	2,122	473	3,345	2,500	11,900	11,900	41,400	41,800	42,200
Fund balance at beginning of year	15,242	12,820	14,942	15,415	18,760	21,260	21,260	33,160	74,560	116,360
Fund balance at end of year	**$ 12,820**	**$ 14,942**	**$ 15,415**	**$ 18,760**	**$ 21,260**	**$ 33,160**	**$ 33,160**	**$ 74,560**	**$ 116,360**	**$ 158,560**
Balance of amount due to the General Fund	*$ 191,135*	*$ 141,035*	*$ 104,035*	*$ 66,535*	*$ 29,035*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*

ARLINGTON CENTRE TIF FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Payments in lieu of taxes	$ 37,598	$ 25,835	$ 26,686	$ 24,924	$ 25,700	$ 25,400	$ 25,400	$ 25,700	$ 25,700	$ 26,000
Total revenues	37,598	25,835	26,686	24,924	25,700	25,400	25,400	25,700	25,700	26,000
Total revenues and other sources	**37,598**	**25,835**	**26,686**	**24,924**	**25,700**	**25,400**	**25,400**	**25,700**	**25,700**	**26,000**
Expenditures:										
TIF expenses	1,706	246	255	242	300	500	500	600	700	800
Total expenditures	1,706	246	255	242	300	500	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	32,000
Total uses	-	-	-	50,000	32,000	32,000	32,000	32,000	32,000	32,000
Total expenditures and other uses	**1,706**	**246**	**255**	**50,242**	**32,300**	**32,500**	**32,500**	**32,600**	**32,700**	**32,800**
Excess (def) of revenues and other sources over expenditures and other uses	35,892	25,589	26,431	(25,318)	(6,600)	(7,100)	(7,100)	(6,900)	(7,000)	(6,800)
Fund balance at beginning of year	54,382	90,274	115,863	142,294	116,976	110,376	110,376	103,276	96,376	89,376
Fund balance at end of year	**$ 90,274**	**$ 115,863**	**$ 142,294**	**$ 116,976**	**$ 110,376**	**$ 103,276**	**$ 103,276**	**$ 96,376**	**$ 89,376**	**$ 82,576**

WEST LANE - NORTHWEST TIF FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Payments in lieu of taxes	$ 13,831	$ 14,248	$ 14,717	$ 17,528	$ 18,115	$ 17,900	$ 17,900	$ 18,100	$ 18,300	$ 18,500
Total revenues	13,831	14,248	14,717	17,528	18,115	17,900	17,900	18,100	18,300	18,500
Total revenues and other sources	**13,831**	**14,248**	**14,717**	**17,528**	**18,115**	**17,900**	**17,900**	**18,100**	**18,300**	**18,500**
Expenditures:										
TIF expenses	132	136	140	143	300	400	400	500	600	700
Total expenditures	132	136	140	143	300	400	400	500	600	700
Other uses:										
Repayment of previously advanced funds:										
General Fund	10,000	64,000	12,000	12,000	15,000	15,000	15,000	15,000	15,000	15,000
Total other uses	10,000	64,000	12,000	12,000	15,000	15,000	15,000	15,000	15,000	15,000
Total expenditures and other uses	**10,132**	**64,136**	**12,140**	**12,143**	**15,300**	**15,400**	**15,400**	**15,500**	**15,600**	**15,700**
Excess (def) of revenues and other sources over expenditures and other uses	3,699	(49,888)	2,577	5,385	2,815	2,500	2,500	2,600	2,700	2,800
Fund balance at beginning of year	6,970	64,468	14,580	17,157	22,542	25,357	25,357	27,857	30,457	33,157
Lapsed encumbrances	53,799	-	-	-	-	-	-	-	-	-
Fund balance at end of year	**$ 64,468**	**$ 14,580**	**$ 17,157**	**$ 22,542**	**$ 25,357**	**$ 27,857**	**$ 27,857**	**$ 30,457**	**$ 33,157**	**$ 35,957**
Balance of amount due to the General Fund	*$ 208,200*	*$ 144,200*	*$ 132,200*	*$ 120,200*	*$ 105,200*	*$ 90,200*	*$ 90,200*	*$ 75,200*	*$ 60,200*	*$ 45,200*

LANE AVENUE II TIF FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Payments in lieu of taxes	$ -	$ 358,439	$ 1,337,055	$ 1,237,506	$ 1,254,200	$ 1,262,400	$ 1,262,400	$ 1,275,000	$ 1,287,800	$ 1,300,700
Special assessments	-	-	731,880	53,164	53,300	54,700	54,700	53,900	53,500	52,700
Total revenues	-	358,439	2,068,935	1,290,670	1,307,500	1,317,100	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**	**1,307,500**	**1,317,100**	**1,317,100**	**1,328,900**	**1,341,300**	**1,353,400**
Expenditures:										
TIF expenses	10,500	83,388	266,471	250,272	278,100	280,700	280,700	283,300	285,900	288,600
Capital improvements - TIF	4,684	47,236	-	-	-	-	-	-		
Total expenditures	15,184	130,624	266,471	250,272	278,100	280,700	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	963,300	996,600	991,600	991,200
Total other uses	-	-	936,950	963,700	966,300	963,300	963,300	996,600	991,600	991,200
Total expenditures and other uses	**15,184**	**130,624**	**1,203,421**	**1,213,972**	**1,244,400**	**1,244,000**	**1,244,000**	**1,279,900**	**1,277,500**	**1,279,800**
Excess (def) of revenues and other sources over expenditures and other uses	(15,184)	227,815	865,514	76,698	63,100	73,100	73,100	49,000	63,800	73,600
Fund balance at beginning of year	110,720	95,536	323,351	1,188,865	1,265,563	1,328,663	1,328,663	1,401,763	1,450,763	1,514,563
Fund balance at end of year	**$ 95,536**	**$ 323,351**	**$ 1,188,865**	**$ 1,265,563**	**$ 1,328,663**	**$ 1,401,763**	**$ 1,401,763**	**$ 1,450,763**	**$ 1,514,563**	**$ 1,588,163**

FUNDS SUMMARIES - Capital - Tax Increment Financing (TIF)

GATEWAY TIF FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Payments in lieu of taxes	$ -	$ -	$ -	$ -	$ 1,814,500	$ 2,870,900	$ 1,786,500	$ 1,804,400	$ 1,822,400	$ 1,840,600
Special assessments	-	-	-	443,325	-	-	231,600	-	-	-
Total revenues	-	-	-	443,325	1,814,500	2,870,900	2,018,100	1,804,400	1,822,400	1,840,600
Other sources:										
Premium on bonds issued (current)	781,754	-	-	-	-	-	-	-	-	-
Sale of bonds and notes	25,465,000	-	-	-	-	-	-	-	-	-
Total sources	26,246,754	-	-	-	-	-	-	-	-	-
Total revenues and other sources	**26,246,754**	**-**	**-**	**443,325**	**1,814,500**	**2,870,900**	**2,018,100**	**1,804,400**	**1,822,400**	**1,840,600**
Expenditures:										
TIF expenses	-	500	14,000	9,000	484,500	492,800	489,000	489,300	489,600	489,900
Debt issuance costs	821,754	-	-	-				-		
Capital improvements - TIF	25,400,000	-	27,585	38,777	-	-	-	-	-	-
Total expenditures	26,221,754	500	41,585	47,777	484,500	492,800	489,000	489,300	489,600	489,900
Other uses:										
Transfers out to other funds:										
General Bond Retirement Fund	-	-	-	377,700	1,228,500	1,382,600	1,382,600	1,381,100	1,379,200	1,381,800
Total other uses	-	-	-	377,700	1,228,500	1,382,600	1,382,600	1,381,100	1,379,200	1,381,800
Total expenditures and other uses	**26,221,754**	**500**	**41,585**	**425,477**	**1,713,000**	**1,875,400**	**1,871,600**	**1,870,400**	**1,868,800**	**1,871,700**
Excess (def) of revenues and other sources over expenditures and other uses	25,000	(500)	(41,585)	17,848	101,500	995,500	146,500	(66,000)	(46,400)	(31,100)
Fund balance at beginning of year	-	25,000	24,500	21,561	39,409	140,909	140,909	287,409	221,409	175,009
Lapsed encumbrances	-	-	38,646	-	-	-	-	-	-	-
Fund balance at end of year	**$ 25,000**	**$ 24,500**	**$ 21,561**	**$ 39,409**	**$ 140,909**	**$ 1,136,409**	**$ 287,409**	**$ 221,409**	**$ 175,009**	**$ 143,909**

KINGSDALE CENTER TIF FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Payments in lieu of taxes	$ -	$ -	$ -	$ -	$ 362,500	$ 1,961,500	$ 1,961,500	$ 1,981,200	$ 1,981,200	$ 2,000,900
Special assessments	-	-	-	914,446	171,400	-	-	-	-	-
Total revenues	-	-	-	914,446	533,900	1,961,500	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	1,000,000	-	-	-	-	-
Total other sources	-	17,942,891	-	134,100	1,000,000	-	-	-	-	-
Total revenues and other sources	**-**	**17,942,891**	**-**	**1,048,546**	**1,533,900**	**1,961,500**	**1,961,500**	**1,981,200**	**1,981,200**	**2,000,900**
Expenditures:										
TIF expenses	-	-	9,500	-	280,600	305,800	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	305,800	308,700	308,700	311,600
Other uses:										
Transfers out to other funds:										
General Bond Retirement Fund	-	-	-	1,023,182	1,194,200	1,655,700	1,655,700	1,672,500	1,672,500	1,689,300
Total other uses	-	-	-	1,023,182	1,194,200	1,655,700	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**	**1,474,800**	**1,961,500**	**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	59,100	-	-	-	-	-
Fund balance at beginning of year	-	-	138,943	6,632	30,032	89,132	89,132	89,132	89,132	89,132
Fund balance at end of year	**$ -**	**$ 138,943**	**$ 6,632**	**$ 30,032**	**$ 89,132**	**$ 89,132**	**$ 89,132**	**$ 89,132**	**$ 89,132**	**$ 89,132**

Notes:

1. A additional advance from the General Fund will be need until the full amount of the PILOT payments are received. There was a delay with the processing at the County.

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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

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Health care premiums (Employee & City)	$ 3,141,684	$ 3,135,116	$ 4,049,351	$ 4,705,433	$ 4,900,000	$ 5,023,000	$ 5,500,000	$ 5,665,000	$ 5,807,000	$ 5,952,000
Dental premiums	191,997	219,077	236,652	257,361	257,000	263,400	350,000	455,000	466,400	478,100
Other reimbursements	244,606	491,670	496,429	417,569	500,000	500,000	500,000	513,000	526,000	539,000
Total revenues	3,578,287	3,845,863	4,782,432	5,380,363	5,657,000	5,786,400	6,350,000	6,633,000	6,799,400	6,969,100
Total revenues and other sources	**3,578,287**	**3,845,863**	**4,782,432**	**5,380,363**	**5,657,000**	**5,786,400**	**6,350,000**	**6,633,000**	**6,799,400**	**6,969,100**
Expenditures:										
Health care payments *(including City HSA contribution)*	2,568,914	3,669,303	3,324,787	3,430,733	4,100,000	4,192,300	4,306,000	4,402,900	4,502,000	4,603,300
Dental insurance payments	258,535	202,192	220,031	235,314	260,000	265,900	265,900	271,900	278,000	284,300
Wellness Payments	54,545	51,660	52,720	65,472	65,000	65,000	75,000	75,000	65,000	65,000
Administrative fees	814,989	906,685	888,470	1,109,490	1,220,000	1,247,500	1,346,200	1,376,500	1,407,500	1,439,200
COVID vacinne incentive payments	-	168,000	-	-	-	-	-	-	-	-
Total expenditures	3,696,983	4,997,840	4,486,008	4,841,009	5,645,000	5,770,700	5,993,100	6,126,300	6,252,500	6,391,800
Total expenditures and other uses	**3,696,983**	**4,997,840**	**4,486,008**	**4,841,009**	**5,645,000**	**5,770,700**	**5,993,100**	**6,126,300**	**6,252,500**	**6,391,800**
Excess (def) of revenues and other sources over expenditures and other uses	(118,696)	(1,151,977)	296,424	539,354	12,000	15,700	356,900	506,700	546,900	577,300
Fund balance at beginning of year	2,270,872	2,152,477	1,006,087	1,401,167	1,972,414	1,984,556	1,984,556	2,341,456	2,848,156	3,395,056
Lapsed encumbrances	301	5,587	98,656	31,893	142	-	-	-	-	-
Fund balance at end of year	**$ 2,152,477**	**$ 1,006,087**	**$ 1,401,167**	**$ 1,972,414**	**$ 1,984,556**	**$ 2,000,256**	**$ 2,341,456**	**$ 2,848,156**	**$ 3,395,056**	**$ 3,972,356**

BWC ADMINISTRATION FUND

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Revenues:										
Workers compensation premiums	$ 296,517	$ 303,329	$ 315,783	$ 337,998	$ 394,000	$ 416,400	$ 434,000	$ 444,000	$ 454,000	$ 464,000
Reimbursements	-	-	-	-				-		
Total revenues	296,517	303,329	315,783	337,998	394,000	416,400	434,000	444,000	454,000	464,000
Total revenues and other sources	**296,517**	**303,329**	**315,783**	**337,998**	**394,000**	**416,400**	**434,000**	**444,000**	**454,000**	**464,000**
Expenditures:										
Workers compensation claims	84,749	102,727	55,787	84,743	150,000	175,000	175,000	179,000	183,000	187,000
Administrative fees	110,725	121,347	122,002	142,754	175,000	200,000	200,000	205,000	210,000	215,000
Total expenditures	195,474	224,074	177,789	227,497	325,000	375,000	375,000	384,000	393,000	402,000
Total expenditures and other uses	**195,474**	**224,074**	**177,789**	**227,497**	**325,000**	**375,000**	**375,000**	**384,000**	**393,000**	**402,000**
Excess (def) of revenues and other sources over expenditures and other uses	101,043	79,255	137,994	110,501	69,000	41,400	59,000	60,000	61,000	62,000
Fund balance at beginning of year	898,227	999,344	1,078,599	1,216,593	1,327,094	1,396,094	1,396,094	1,455,094	1,515,094	1,576,094
Lapsed encumbrances	74	-	-	-				-		
Fund balance at end of year	**$ 999,344**	**$ 1,078,599**	**$ 1,216,593**	**$ 1,327,094**	**$ 1,396,094**	**$ 1,437,494**	**$ 1,455,094**	**$ 1,515,094**	**$ 1,576,094**	**$ 1,638,094**

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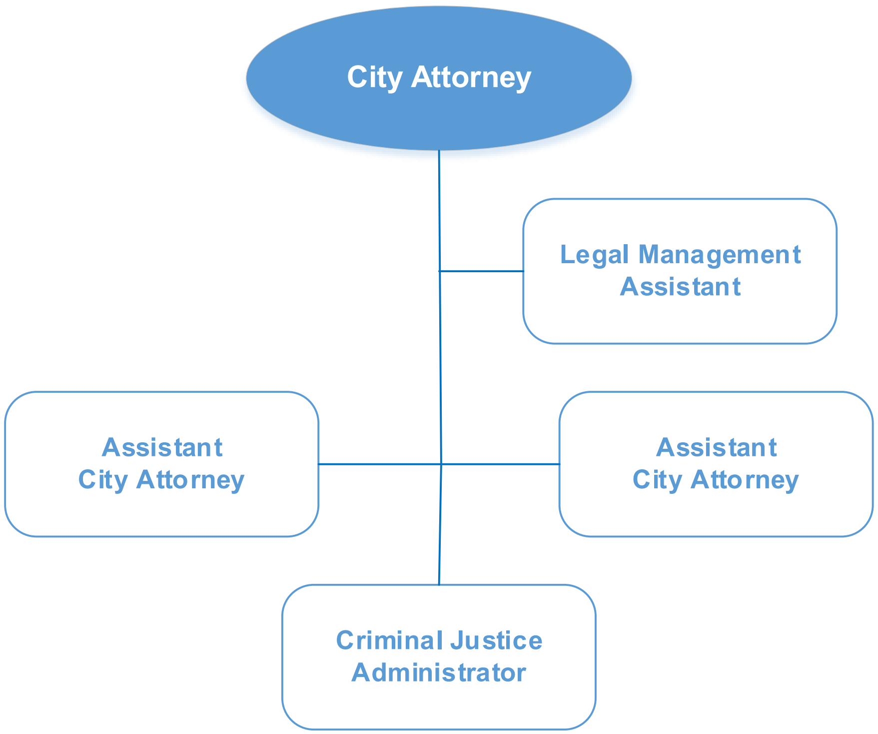

** Note: Part-time personnel do not appear on the org chart.*

Authorized Personnel

Authorized Personnel	2021	2022	2023	2024	2025 (Amended)	2026 (Adopted)	2026 (Proposed)
Full-Time Budgeted	5.00	5.00	5.00	5.00	5.00	5.00	5.00
FTE	0.58	0.58	0.58	0.58	0.58	0.58	0.58
Total	**5.58**	**5.58**	**5.58**	**5.58**	**5.58**	**5.58**	**5.58**

General Fund - City Attorney's Office									
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 427,789	$ 434,655	$ 454,564	$ 473,722	$ 637,400	$ 693,000	$ 696,800		
Retirement	59,064	60,852	63,274	66,006	89,200	97,000	97,600		
Fringe benefits	52,662	52,646	61,379	66,331	121,600	129,400	129,100		
Total Personal Services	**539,515**	**548,153**	**579,217**	**606,059**	**848,200**	**919,400**	**923,500**	8.39%	0.45%
Materials and supplies	352	432	454	506	2,000	2,000	2,000		
Uniforms and clothing	-	-	-	-	-	-	600		
Utilities	3,042	2,667	2,908	3,420	5,000	5,000	5,000		
Maintenance and repairs	-	-	-	-	500	500	500		
Professional development	15,276	16,819	22,573	18,435	20,000	22,000	22,000		
Consulting services	56,651	75,611	86,463	140,095	150,000	110,000	150,000		
Payment for services	2,625	554	795	60	3,000	3,000	3,000		
Miscellaneous expenditures	13,478	3,023	2,791	2,610	5,000	5,000	5,000		
Total Supplies and Services	**91,424**	**99,106**	**115,984**	**165,126**	**185,500**	**147,500**	**188,100**	-20.49%	27.53%
Grand Total	**$ 630,939**	**$ 647,259**	**$ 695,201**	**$ 771,185**	**$ 1,033,700**	**$ 1,066,900**	**$ 1,111,600**	3.21%	4.19%

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026.
Uniforms and clothing	Proposed increase for the purchase of logo gear according to updated policy.
Consulting services	Proposed increase for outside counsel services related to economic development and labor negotiations.

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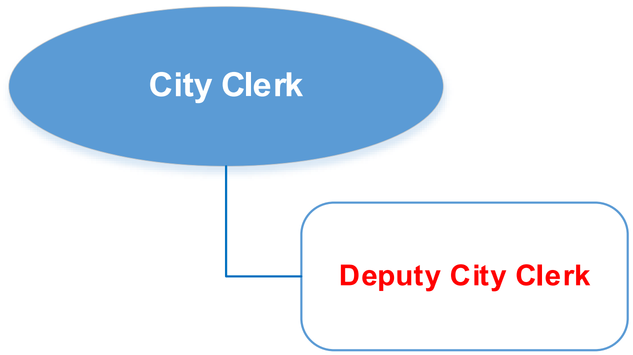

** Note: Part-time personnel do not appear on the org chart.*

Authorized Personnel

Authorized Personnel	2021	2022	2023	2024	2025 (Amended)	2026 (Adopted)	2026 (Proposed)
Full-Time Budgeted	2.00	1.00	1.00	1.00	2.00	2.00	2.00
FTE	0.63	1.36	1.36	1.36	0.00	0.00	0.00
Total	**2.63**	**2.36**	**2.36**	**2.36**	**2.00**	**2.00**	**2.00**

General Fund - City Clerk's Office

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 173,750	$ 145,360	$ 158,632	$ 167,142	$ 216,400	$ 221,900	$ 204,600		
Retirement	20,728	20,351	22,157	23,330	30,300	31,100	28,600		
Fringe benefits	23,596	21,582	19,660	24,419	36,000	38,000	69,100		
Total Personal Services	**218,074**	**187,293**	**200,449**	**214,891**	**282,700**	**291,000**	**302,300**	2.94%	3.88%
Materials and supplies	1,609	249	1,780	2,773	4,000	4,000	4,000		
Utilities	-	367	548	551	600	600	600		
Professional development	270	1,389	2,995	5,722	9,000	9,000	6,000		
Consulting services	-	9,425	-	-	-	-	-		
Payment for services	27,124	20,959	29,496	17,956	37,500	37,500	41,000		
Miscellaneous expenditures	236	-	1,588	417	1,000	1,000	500		
Total Supplies and Services	**29,239**	**32,389**	**36,407**	**27,419**	**52,100**	**52,100**	**52,100**	0.00%	0.00%
Grand Total	**$ 247,313**	**$ 219,682**	**$ 236,856**	**$ 242,310**	**$ 334,800**	**$ 343,100**	**$ 354,400**	2.48%	3.29%

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Adjustments made to reflect moving from 1 full-time and two part-time positions to 2 full-time positions (approved during 2025). Additional adjustments made based on 2025 actual amounts and estimated changes to salaries and benefits for 2026.
Professional development	Proposed reduction due staffing changes noted above.
Payment for services	Proposed increase for the public records request management system annual contract price increase.
Miscellaneous expenditures	Proposed reduction to balance department budget with what was adopted.

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2025 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

City Council - General Fund

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 59,328	$ 60,335	$ 61,359	$ 62,401	$ 63,500	$ 64,500	$ 66,500		
Retirement	8,306	8,447	8,590	8,736	8,900	9,000	9,300		
Fringe benefits	59,637	44,732	53,174	87,253	95,500	101,100	151,600		
Total Personal Services	**127,271**	**113,514**	**123,123**	**158,390**	**167,900**	**174,600**	**227,400**	3.99%	30.24%
Materials and supplies	-	856	632	2,018	3,500	3,500	3,500		
Professional development	-	165	30	3,223	22,500	15,000	15,000		
Consulting services	-	-	-	-	12,000	12,000	-		
Payment for services	-	5,098	7,000	4,078	-	-	5,000		
Miscellaneous expenditures	199	-	-	1,471	3,000	3,000	3,000		
Total Supplies and Services	**199**	**6,119**	**7,662**	**10,790**	**41,000**	**33,500**	**26,500**	-18.29%	-20.90%
Grand Total	**$ 127,470**	**$ 119,633**	**$ 130,785**	**$ 169,180**	**$ 208,900**	**$ 208,100**	**$ 253,900**	-0.38%	22.01%

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Proposed increase to adjust to OPERS minimum earnable salary and estimating new Council members at full benefits.
Consulting services	Proposed realignment of budget - moved to Payment for services.
Payment for services	Proposed realignment of budget - moved from Consulting services.

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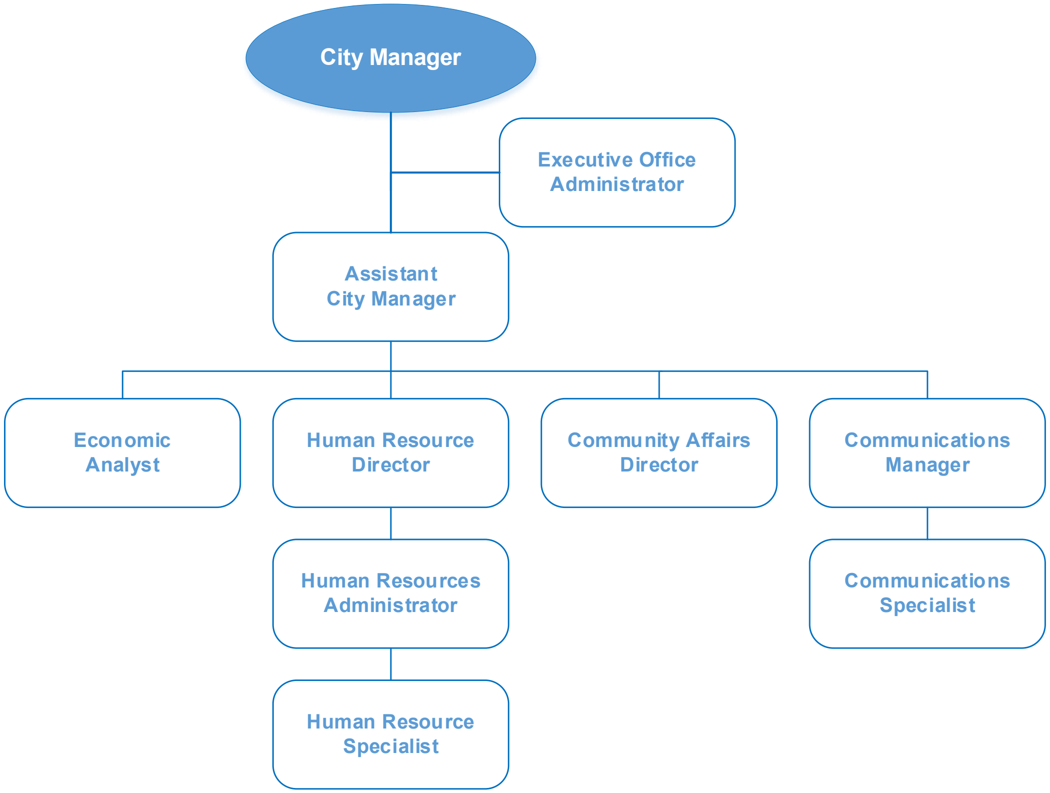

** Note: Part-time personnel do not appear on the org chart.*

Authorized Personnel

Authorized Personnel	**2021**	**2022**	**2023**	**2024**	**2025 (Amended)**	**2026 (Adopted)**	**2026 (Proposed)**
Full-Time Budgeted	8.00	9.00	10.00	10.00	10.00	10.00	10.00
FTE	0.29	0.29	0.29	0.79	0.79	0.79	0.29
Total	**8.29**	**9.29**	**10.29**	**10.79**	**10.79**	**10.79**	**10.29**

City Manager's Office - Total									
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 911,688	$ 995,666	$ 976,401	$ 1,056,043	$ 1,269,300	$ 1,376,700	$ 1,338,100		
Retirement	123,844	139,394	136,233	147,426	177,700	192,800	187,400		
Fringe benefits	94,305	100,095	115,104	141,225	217,100	227,500	169,700		
Total Personal Services	**1,129,837**	**1,235,155**	**1,227,738**	**1,344,694**	**1,664,100**	**1,797,000**	**1,695,200**	7.99%	-5.66%
Materials and supplies	974	4,378	2,701	5,824	9,700	9,700	16,700		
Uniforms and clothing	-	-	-	-	-	-	1,700		
Utilities	3,761	4,050	6,663	6,005	7,900	7,900	8,400		
Maintenance and repairs	698	-	-	-	3,100	3,100	3,100		
Professional development	19,125	27,681	27,928	28,914	60,400	49,600	63,300		
Consulting services	118,815	96,522	201,530	334,002	869,000	915,000	170,000		
Payment for services	59,509	47,715	115,907	68,233	155,500	120,500	145,500		
Miscellaneous expenditures	118,748	20,901	122,682	33,563	299,500	304,500	554,500		
Total Supplies and Services	**321,630**	**201,247**	**477,411**	**476,541**	**1,405,100**	**1,410,300**	**963,200**	0.37%	-31.70%
Grand Total	**$ 1,451,467**	**$ 1,436,402**	**$ 1,705,149**	**$ 1,821,235**	**$ 3,069,200**	**$ 3,207,300**	**$ 2,658,400**	4.50%	-17.11%

General Fund (City Manager's Office)	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 911,688	$ 995,666	$ 976,401	$ 1,056,043	$ 1,269,300	$ 1,376,700	$ 1,338,100		
Retirement	123,844	139,394	136,233	147,426	177,700	192,800	187,400		
Fringe benefits	94,305	100,095	115,104	141,225	217,100	227,500	169,700		
Total Personal Services	**1,129,837**	**1,235,155**	**1,227,738**	**1,344,694**	**1,664,100**	**1,797,000**	**1,695,200**	7.99%	-5.66%
Materials and supplies	945	4,378	2,701	5,824	9,700	9,700	15,700		
Uniforms and clothing	-	-	-	-	-	-	1,700		
Utilities	3,271	3,561	6,541	6,005	7,900	7,900	8,400		
Maintenance and repairs	698	-	-	-	3,100	3,100	3,100		
Professional development	13,733	20,403	25,743	28,614	55,100	49,300	63,300		
Consulting services	109,865	92,142	171,810	322,162	794,000	857,200	140,000		
Payment for services	59,419	47,715	114,837	67,163	149,000	114,000	139,000		
Miscellaneous expenditures	1,712	2,844	3,125	3,563	4,500	4,500	4,500		
Total Supplies and Services	**189,643**	**171,043**	**324,757**	**433,331**	**1,023,300**	**1,045,700**	**375,700**	2.19%	-64.07%
Grand Total	**$ 1,319,480**	**$ 1,406,198**	**$ 1,552,495**	**$ 1,778,025**	**$ 2,687,400**	**$ 2,842,700**	**$ 2,070,900**	5.78%	-27.15%

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026. Additionally, there is a: (1) proposed adjustment to move budgeted intern hours from the City Manager sub-department to the Communications sub-department (net reduction of $8,000); (2) a proposed reduction of budgeted part-time hours that were included in the 2025 budget for additional help related to hiring for the BCCC (-$44,000); (3) a proposed upgrade of the Economic Analyst position from a pay grade 21 to pay grade 24 based on duties assigned and third-party review.
Materials and supplies	Proposed increase for additional photography and camera equipment.
Uniforms and clothing	Proposed increase for the purchase of logo gear according to updated policy.
Utilities	Proposed increase for employee mobile device. Moved from Ec Dev fund to better align personnel-related items.
Professional development	Proposed increase for professional memberships/conferences/certifications - anticipated reimbursements from MODE up to $15,000. Moved from Ec Dev fund to better align personnel-related items.
Consulting services	Proposed reduction due to moving the master plan update to the 2025 budget, a reduction in expected HR needs, and eliminating the budget for outside economic development services.
Payment for services	Proposed increase for photography/videography contract and addition funds for marketing/advertisements.

Economic Development Fund (City Manager's Office)

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Materials and supplies	$ 29	$ -	$ -	$ -	$ -	$ -	$ 1,000		
Utilities	490	489	122	-	-	-	-		
Professional development	5,392	7,278	2,185	300	5,300	300	-		
Consulting services	-	-	-	-	45,000	45,000	-		
Payment for services	90	-	1,070	1,070	6,500	6,500	6,500		
Miscellaneous expenditures	107,636	10,857	119,557	30,000	295,000	300,000	550,000		
Total Supplies and Services	**113,637**	**18,624**	**122,934**	**31,370**	**351,800**	**351,800**	**557,500**	0.00%	58.47%
Grand Total	**$ 113,637**	**$ 18,624**	**$ 122,934**	**$ 31,370**	**$ 351,800**	**$ 351,800**	**$ 557,500**	0.00%	58.47%

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Materials and supplies	Proposed increase for promotional items related to business retention and expansion.
Professional development	Moved to General Fund to better align personnel-related items.
Consulting services	Proposed decrease due to not utilizing outside economic development services going forward.
Miscellaneous expenditures	Proposed increase based on anticipated community incentives/support.

Local Fiscal Recovery Fund - City Manager's Office

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026
Miscellaneous expenditures	$ 9,400	$ 7,200	$ -	$ -	$ -	$ -	$ -
Total Supplies and Services	**9,400**	**7,200**	**-**	**-**	**-**	**-**	**-**
Grand Total	**$ 9,400**	**$ 7,200**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Explanation of Significant Increases/Decreases

Funds have been fully expended.

General Fund - General Administration	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 488,785	$ 460,192	$ 316,509	$ 541,544	$ 591,500	$ 609,200	$ 850,000		
Retirement	7,590	10,143	-	-	82,800	85,300	163,200		
Fringe benefits	15,134	12,642	242,734	14,747	16,300	16,800	23,400		
Total Personal Services	**511,509**	**482,977**	**559,243**	**556,291**	**690,600**	**711,300**	**1,036,600**	3.00%	45.73%
Materials and supplies	208,884	412,257	356,000	391,245	420,000	425,000	425,000		
Rents and leases	6,609	15,637	5,688	2,766	10,000	10,000	10,000		
Maintenance and repairs	7,833	8,288	7,391	7,383	15,000	15,000	15,000		
Professional development	52,171	29,981	70,609	62,574	65,000	70,000	70,000		
Consulting services	57,524	646	42	-	50,000	50,000	50,000		
Payment for services	1,121,745	1,366,316	1,340,204	1,397,602	1,800,000	1,900,000	1,900,000		
Miscellaneous expenditures	450,108	502,694	661,147	670,188	750,000	850,000	808,000		
Total Supplies and Services	**1,904,874**	**2,335,819**	**2,441,081**	**2,531,758**	**3,110,000**	**3,320,000**	**3,278,000**	6.75%	-1.27%
Land and buildings	42,494	-	-	-	500,000	-	-		
Grand Total	**$ 2,458,877**	**$ 2,818,796**	**$ 3,000,324**	**$ 3,088,049**	**$ 4,300,600**	**$ 4,031,300**	**$ 4,314,600**	-6.26%	7.03%

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Adjustments made based on estimated payouts for 2026.
Miscellaneous expenditures	Proposed reduction for contracts that are associated with older adult services, which is proposed to be brought in-house (see Parks and Recreation budget).

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

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Community Development

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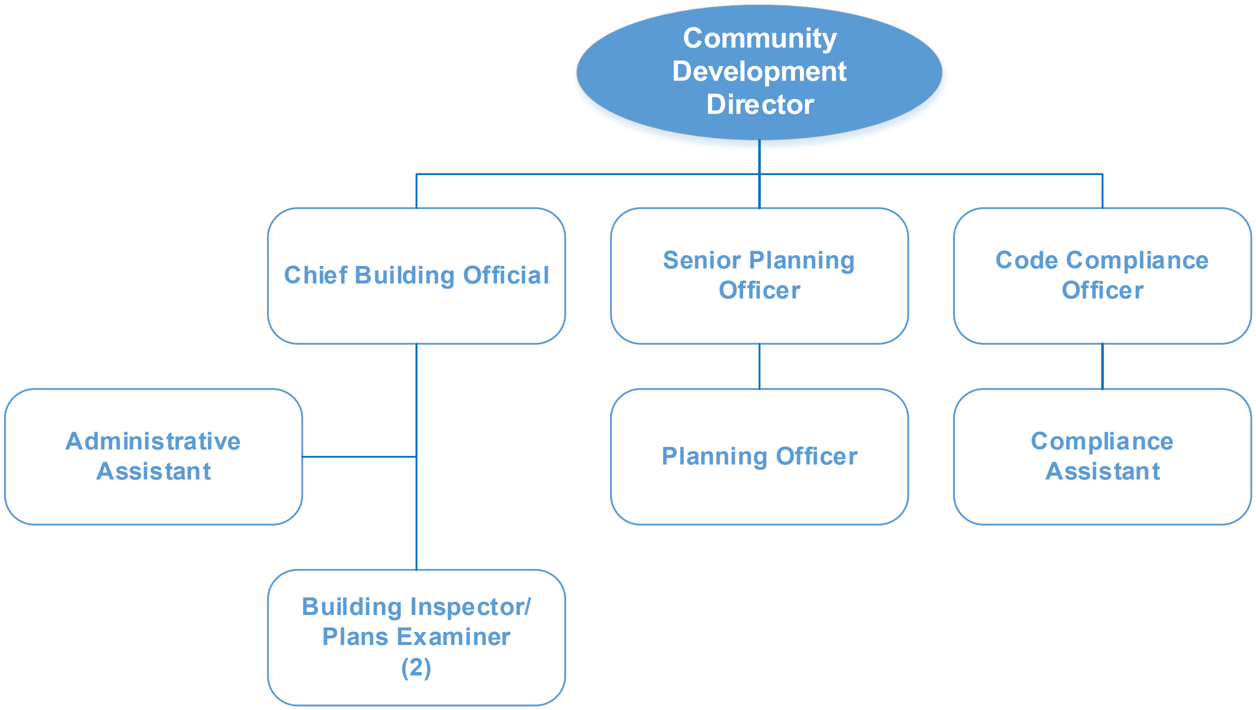

** Note: Part-time personnel do not appear on the org chart.*

Authorized Personnel

Authorized Personnel	2021	2022	2023	2024	2025 (Amended)	2026 (Adopted)	2026 (Proposed)
Full-Time Budgeted	9.00	9.00	9.00	9.00	9.00	9.00	9.00
FTE	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total	**9.75**	**9.75**	**9.75**	**9.75**	**9.75**	**9.75**	**9.75**

General Fund - Community Development Department	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Licenses and permits revenue	$ 1,599,115	$ 1,798,692	$ 1,860,620	$ 1,570,272	$ 1,500,000	$ 1,500,000	$ 1,500,000		
Total Revenues	**1,599,115**	**1,798,692**	**1,860,620**	**1,570,272**	**1,500,000**	**1,500,000**	**1,500,000**	0.00%	0.00%
Salaries and wages	720,225	732,101	806,387	767,153	849,200	922,700	923,500		
Retirement	100,253	101,102	110,476	107,193	118,900	129,200	129,300		
Fringe benefits	135,330	129,483	169,276	190,625	236,000	250,800	217,600		
Total Personal Services	**955,808**	**962,686**	**1,086,139**	**1,064,971**	**1,204,100**	**1,302,700**	**1,270,400**	8.19%	-2.48%
Materials and supplies	1,840	1,960	2,576	2,088	2,500	2,500	2,500		
Uniforms and clothing	208	520	805	738	1,200	1,200	1,500		
Rents and leases	6,946	5,070	4,403	-	9,500	9,500	9,500		
Utilities	7,682	6,359	5,882	6,124	8,000	8,000	8,000		
Maintenance and repairs	4,075	12,050	8,241	13,550	15,500	15,500	15,500		
Professional development	2,860	7,589	10,200	3,743	15,000	15,000	15,000		
Consulting services	126,418	296,230	559,083	280,000	300,000	300,000	300,000		
Payment for services	827	2,432	305	1,915	5,000	5,000	5,000		
Miscellaneous expenditures	295	2,524	7,386	18,952	2,500	2,500	2,500		
Total Supplies and Services	**151,151**	**334,734**	**598,881**	**327,110**	**359,200**	**359,200**	**359,500**	0.00%	0.08%
Grand Total	**$ 1,106,959**	**$ 1,297,420**	**$ 1,685,020**	**$ 1,392,081**	**$ 1,563,300**	**$ 1,661,900**	**$ 1,629,900**	6.31%	-1.93%
Revenues over/(under) operating expenditures	$ 492,156	$ 501,272	$ 175,600	$ 178,191	$ (63,300)	$ (161,900)	$ (129,900)		

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026.
Uniforms and clothing	Proposed increase for the purchase of logo gear according to updated policy.

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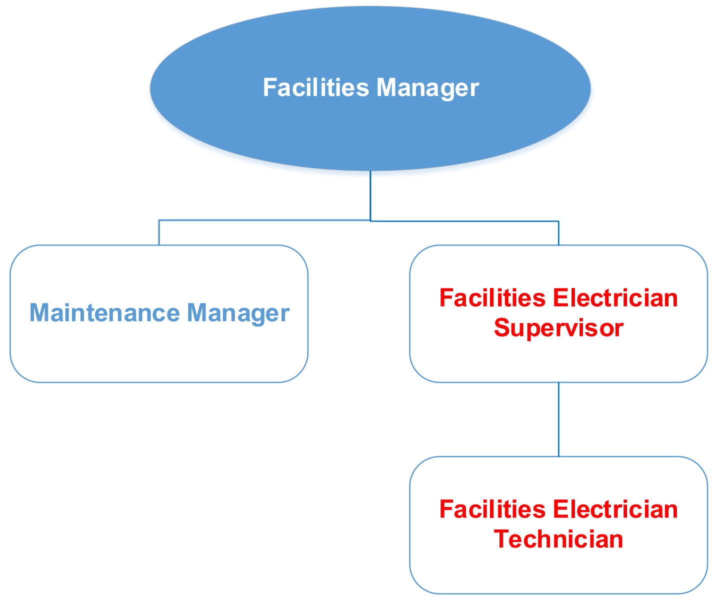

Authorized Personnel

Authorized Personnel	2021	2022	2023	2024	2025 (Amended)	2026 (Adopted)	2026 (Proposed)
Full-Time Budgeted	1.00	1.00	1.00	2.00	2.00	2.00	4.00
FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**1.00**	**1.00**	**1.00**	**2.00**	**2.00**	**2.00**	**4.00**

General Fund - Facilities Maintenance Department

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 76,032	$ 76,930	$ 78,888	$ 127,352	$ 182,800	$ 199,200	$ 371,800		
Retirement	10,611	10,737	11,011	17,782	25,600	27,900	52,100		
Fringe benefits	22,640	23,203	26,102	37,036	45,800	48,800	96,600		
Total Personal Services	**109,283**	**110,870**	**116,001**	**182,170**	**254,200**	**275,900**	**520,500**	8.54%	88.66%
Materials and supplies	144,939	140,560	132,864	126,549	172,500	160,000	160,000		
Non-capital assets	817	-	5,989	42,736	29,000	-	23,600		
Uniforms and clothing	-	-	-	-	-	-	600		
Rents and leases	958	1,428	3,096	1,475	5,000	5,000	5,000		
Utilities	442,622	487,307	504,588	516,066	967,700	977,700	977,700		
Maintenance and repairs	300,768	3,796,244	1,670,989	1,162,778	3,083,500	3,000,000	3,815,000		
Professional development	-	-	-	-	2,000	2,000	2,000		
Consulting services	321,150	41,910	42,435	143,469	240,000	200,000	110,000		
Payment for services	114,552	27,631	18,324	41,852	64,000	60,000	60,000		
Miscellaneous expenditures	-	195	-	-	500	500	500		
Total Supplies and Services	**1,325,806**	**4,495,275**	**2,378,285**	**2,034,925**	**4,564,200**	**4,405,200**	**5,154,400**	-3.48%	17.01%
Grand Total	**$ 1,435,089**	**$ 4,606,145**	**$ 2,494,286**	**$ 2,217,095**	**$ 4,818,400**	**$ 4,681,100**	**$ 5,674,900**	-2.85%	21.23%

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026. Additionally, a proposed increase to restructure the Facilities Division by reallocating two existing Electrical Technician (pay grade 19) positions from the Electrical Division to the Facilities Division (Street Maintenance Fund to General Fund). One position will be reclassified as a Facilities Electrician Supervisor (proposed pay grade 23), and the other as a Facilities Electrician Technician (proposed pay grade 19), reflecting the actual work being performed. If this restructuring is approved, the current Facilities Manager pay grade would increase from a 22 to a 24 due to the increased supervision and expanded facilities management.
Non-capital assets	Proposed increase for the following:

Location	*Amount*	*Description*
Fire Station 72	$ 6,000	Water bottle filler
Fire Station 72	2,400	3 replacement chairs
Fire Station 71	1,200	1 replacement chair
Fire Station 71	4,000	Washer/dryer replacement
MSC (Police)	10,000	Furniture - intake area
	$ 23,600	

Uniforms and clothing	Proposed increase for the purchase of logo gear according to updated policy.

Maintenance and repairs

The following items are included in the proposed budget:

Location	Amount	Description
BCCC	$ 15,000	Wall protection - various areas
BCCC	45,000	Annual shut-down maintenance
BCCC	30,000	Ceiling fans - group exercise rooms on mezz
BCCC	3,000	Annual solar panel cleaning/maintenance
Devon Pool	25,000	Door replacements with fiber glass doors
Devon Pool or Tremont Pool	55,000	Epoxy surface locker room floors
Reed Road Water Park	1,000,000	Immediate repairs from assessment include improvements to the concrete shell, replacement of pool finish, tot pool filtration and finish, and slide refinishing
Reed Road Park	10,000	Water booster pump in shelter
Tremont Pool/Northam Park	35,000	Door replacements with fiber glass doors
Tremont Pool/Northam Park	6,000	Irrigation system replacement
Tremont Pool/Northam Park	10,000	Sliding window & awning -Tennis Courts
PSC	50,000	Main restroom improvements
PSC	800,000	HVAC project - delayed from 2024
PSC	35,000	Roof at shooting range
Station 72	25,000	Way finding signage replacement/upgrades
Station 72	150,000	Exhaust capture system
Parks	50,000	Repairs to poured in place playgrounds
Parks	35,000	Gutter guards on various buildings
Various	260,000	BCCC custodial cleaning
Various	120,000	Facility cleaning
Various	35,000	Garage doors service contract
Various	30,000	Door access contracts
Various	25,000	Carpet cleaning
Various	30,000	Window cleaning
Various	20,000	Roof inspections
Various	275,000	HVAC city-wide maintenance contract
Various	120,000	Plumbing contract
Various	26,000	Elevator service contract
Various	30,000	Fire suppression inspection & maintenance
Various	20,000	Exterminating
Various	25,000	Generator inspections & maintenance
Various	20,000	Oil water separator pumping PSC & Fire Stations
Various	400,000	Contingency/unanticipated

Consulting Services

The following items are included in the proposed budget:

Location	Amount	Description
PSC	$ 40,000	Architectural services/design contracts (PSC wall)
PSC	10,000	Commissioning contract - PSC HVAC
Various	60,000	Property management company services

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Finance

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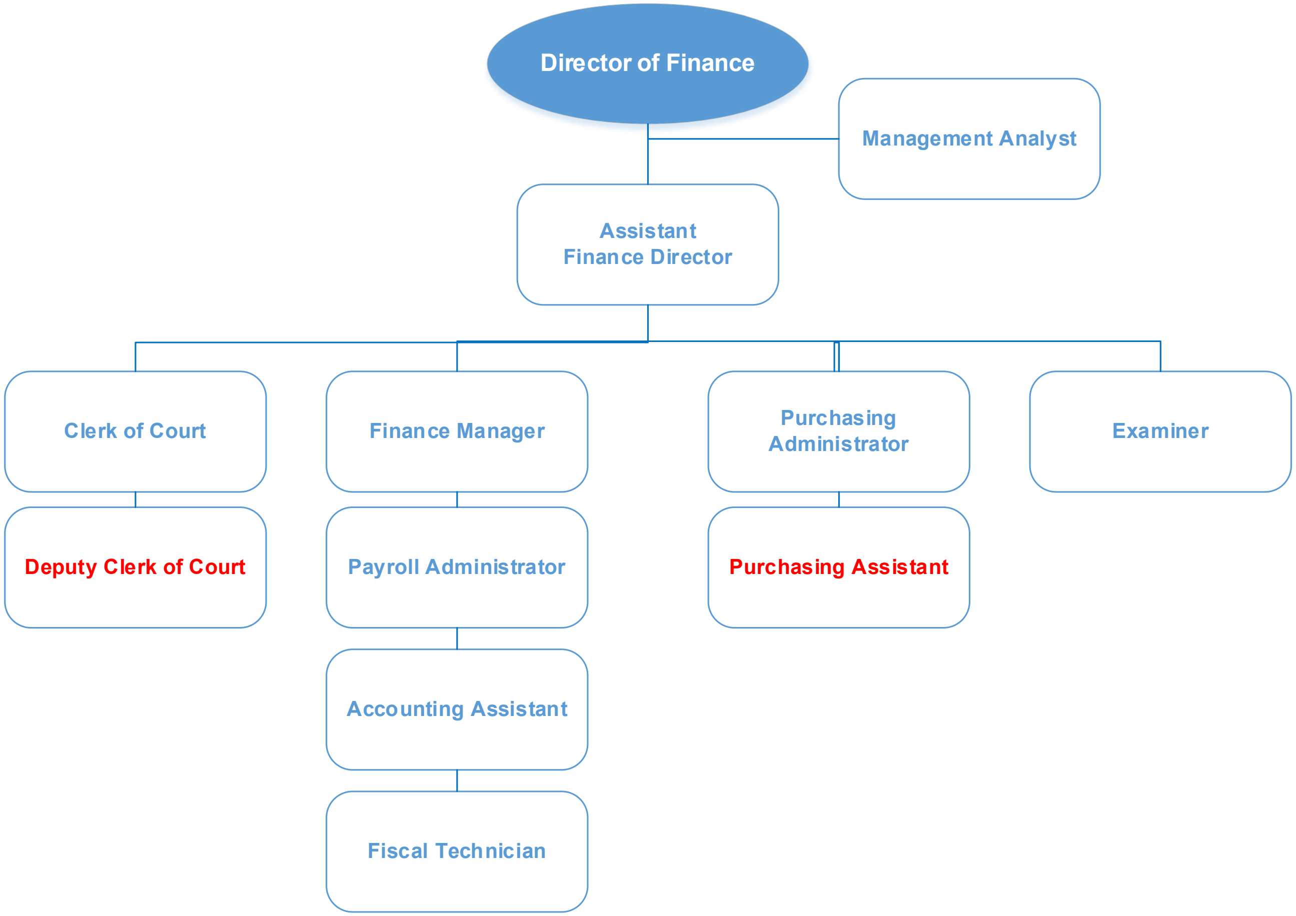

** Note: Part-time personnel do not appear on the org chart.*

Authorized Personnel

Authorized Personnel	2021	2022	2023	2024	2025 (Amended)	2026 (Adopted)	2026 (Proposed)
Full-Time Budgeted	10.00	10.00	10.00	10.00	11.00	10.00	12.00
FTE	0.73	0.73	0.75	0.75	0.00	0.75	0.00
Total	**10.73**	**10.73**	**10.75**	**10.75**	**11.00**	**10.75**	**12.00**

Finance Department - Total	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 735,577	$ 763,822	$ 864,385	$ 802,872	$ 945,900	$ 1,027,000	$ 1,197,400		
Retirement	101,439	106,903	119,336	112,192	132,500	143,800	167,700		
Fringe benefits	132,571	129,887	164,163	180,026	252,400	266,400	322,500		
Total Personal Services	**969,587**	**1,000,612**	**1,147,884**	**1,095,090**	**1,330,800**	**1,437,200**	**1,687,600**	8.00%	17.42%
Materials and supplies	8,217	5,461	3,644	13,124	20,600	20,600	20,600		
Uniforms and clothing	-	-	-	-	-	-	1,800		
Rents and leases	600	-	600	600	1,000	1,000	1,000		
Utilities	620	617	663	1,437	2,000	2,000	2,000		
Maintenance and repairs	22,984	22,653	6,476	4,835	25,500	25,500	25,500		
Professional development	5,063	10,487	13,924	24,978	25,000	25,000	25,000		
Consulting services	114,888	120,823	183,756	158,731	201,000	201,000	201,000		
Payment for services	6,585	3,114	7,391	5,328	10,500	10,500	10,500		
Miscellaneous expenditures	49,668	41,090	40,234	37,636	79,600	76,900	76,900		
Total Supplies and Services	**208,625**	**204,245**	**256,688**	**246,669**	**365,200**	**362,500**	**364,300**	-0.74%	0.50%
Grand Total	**$ 1,178,212**	**$ 1,204,857**	**$ 1,404,572**	**$ 1,341,759**	**$ 1,696,000**	**$ 1,799,700**	**$ 2,051,900**	6.11%	14.01%

General Fund - Finance Department (including Clerk of Court)

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 735,577	$ 763,822	$ 864,385	$ 802,872	$ 945,900	$ 1,027,000	$ 1,197,400		
Retirement	101,439	106,903	119,336	112,192	132,500	143,800	167,700		
Fringe benefits	132,571	129,887	164,163	180,026	252,400	266,400	322,500		
Total Personal Services	**969,587**	**1,000,612**	**1,147,884**	**1,095,090**	**1,330,800**	**1,437,200**	**1,687,600**	8.00%	17.42%
Materials and supplies	4,422	5,461	2,430	4,947	9,000	9,000	9,000		
Uniforms and clothing	-	-	-	-	-	-	1,800		
Rents and leases	600	-	600	600	1,000	1,000	1,000		
Utilities	620	617	663	1,437	2,000	2,000	2,000		
Maintenance and repairs	312	905	2,140	499	2,500	2,500	2,500		
Professional development	5,063	10,487	13,924	24,978	25,000	25,000	25,000		
Consulting services	112,899	120,823	176,256	150,631	180,000	180,000	180,000		
Payment for services	6,585	3,114	7,266	5,328	10,500	10,500	10,500		
Miscellaneous expenditures	48,993	40,415	39,334	37,111	78,000	75,300	75,300		
Total Supplies and Services	**179,494**	**181,822**	**242,613**	**225,531**	**308,000**	**305,300**	**307,100**	-0.88%	0.59%
Grand Total	**$ 1,149,081**	**$ 1,182,434**	**$ 1,390,497**	**$ 1,320,621**	**$ 1,638,800**	**$ 1,742,500**	**$ 1,994,700**	6.33%	14.47%

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026. Additionally, a proposed increase for the addition of 1FTE - Assistant Purchasing Administrator (estimated at pay grade 19) to assist with increasing procurement demands - estimated at $120,100 all-in. If approved, this proposed addition of an FTE will cause an upgraded pay grade for the Purchasing Administrator (estimated at pay grade 24, from 21).
Uniforms and clothing	Proposed increase for the purchase of logo gear according to updated policy.

Clerk of Court Fund - Finance Department

	2021 Actual		2022 Actual		2023 Actual		2024 Actual		2025 Amended		Adopted 2026		Proposed 2026	Change 26P/25	Change 26P/25A
Court fee revenue	$	6,045	$	6,178	$	6,860	$	5,718	$	8,000	$	8,000	$ 8,000		
Total Revenues		**6,045**		**6,178**		**6,860**		**5,718**		**8,000**		**8,000**	**8,000**	0.00%	0.00%
Materials and supplies		3,795		-		-		8,127		5,000		5,000	5,000		
Maintenance and repairs		5,291		8,706		-		-		2,500		2,500	2,500		
Miscellaneous expenditures		675		600		900		525		1,100		1,100	1,100		
Total Supplies and Services		**9,761**		**9,306**		**900**		**8,652**		**8,600**		**8,600**	**8,600**	0.00%	0.00%
Total Expenditures	**$**	**9,761**	**$**	**9,306**	**$**	**900**	**$**	**8,652**	**$**	**8,600**	**$**	**8,600**	**$ 8,600**	0.00%	0.00%
Revenues over/(under) operating expenditures	$	(3,716)	$	(3,128)	$	5,960	$	(2,934)	$	(600)	$	(600)	$ (600)		

Explanation of Significant Proposed Changes

No proposed changes from the adopted budget.

Mayor's Court Computer Fund - Finance Department

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Court fee revenue	$ 6,045	$ 6,178	$ 6,860	$ 5,718	$ 8,000	$ 8,000	$ 8,000		
Total Revenues	**6,045**	**6,178**	**6,860**	**5,718**	**8,000**	**8,000**	**8,000**	0.00%	0.00%
Materials and supplies	-	-	-	-	100	100	100		
Maintenance and repairs	13,046	8,706	-	-	12,000	12,000	12,000		
Miscellaneous expenditures	-	75	-	-	500	500	500		
Total Supplies and Services	**13,046**	**8,781**	**-**	**-**	**12,600**	**12,600**	**12,600**	0.00%	0.00%
Total Expenditures	**$ 13,046**	**$ 8,781**	**$ -**	**$ -**	**$ 12,600**	**$ 12,600**	**$ 12,600**	0.00%	0.00%
Revenues over/(under) operating expenditures	$ (7,001)	$ (2,603)	$ 6,860	$ 5,718	$ (4,600)	$ (4,600)	$ (4,600)		

Explanation of Significant Proposed Changes

No proposed changes from the adopted budget.

Mayor's Court Special Project Fund - Finance Department

	2021 Actual		2022 Actual		2023 Actual		2024 Actual		2025 Amended		Adopted 2026		Proposed 2026	Change 26P/25	Change 26P/25A
Court fee revenue	$	20,194	$	20,630	$	22,923	$	19,050	$	20,000	$	25,000	$	20,000		
Total Revenues		**20,194**		**20,630**		**22,923**		**19,050**		**20,000**		**25,000**		**20,000**	25.00%	-20.00%
Materials and supplies		-		-		-		-		1,500		1,500		1,500		
Maintenance and repairs		4,335		4,336		4,336		4,336		8,500		8,500		8,500		
Consulting services		1,989		-		4,200		-		9,000		9,000		9,000		
Payment for services		-		-		125		-		-		-		-		
Total Supplies and Services		**6,324**		**4,336**		**8,661**		**4,336**		**19,000**		**19,000**		**19,000**	0.00%	0.00%
Total Expenditures	**$**	**6,324**	**$**	**4,336**	**$**	**8,661**	**$**	**4,336**	**$**	**19,000**	**$**	**19,000**	**$**	**19,000**	0.00%	0.00%
Revenues over/(under) operating expenditures	$	13,870	$	16,294	$	14,262	$	14,714	$	1,000	$	6,000	$	1,000		

Explanation of Significant Proposed Changes

Line Item	*Explanation*
Revenue	Proposed decrease to adjust to prior year averages and current year trend.

OneOhio Opioid Fund - Finance Department	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Materials and supplies	$ -	$ -	$ 1,214	$ 50	$ 5,000	$ 5,000	$ 5,000		
Consulting services	-	-	3,300	8,100	12,000	12,000	12,000		
Total Supplies and Services	**-**	**-**	**4,514**	**8,150**	**17,000**	**17,000**	**17,000**	0.00%	0.00%
Grand Total	**$ -**	**$ -**	**$ 4,514**	**$ 8,150**	**$ 17,000**	**$ 17,000**	**$ 17,000**	0.00%	0.00%

Explanation of Significant Proposed Changes

No proposed changes from the adopted budget.

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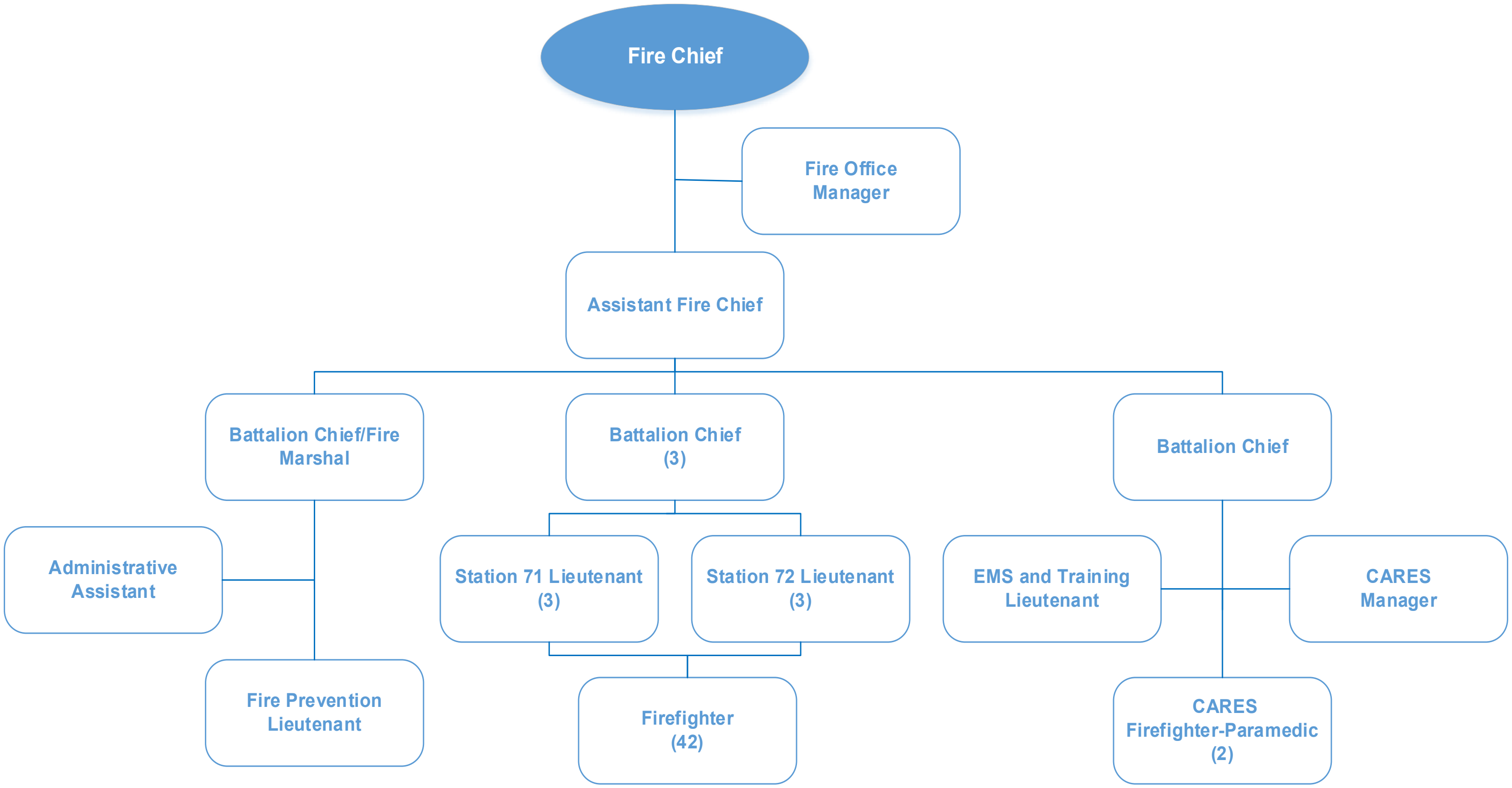

Authorized Personnel

Authorized Personnel	2021	2022	2023	2024	2025 (Amended)	2026 (Adopted)	2026 (Proposed)
Full-Time Budgeted	58.00	59.00	59.00	62.00	62.00	62.00	62.00
FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**58.00**	**59.00**	**59.00**	**62.00**	**62.00**	**62.00**	**62.00**

Fire Division - Total									
	2021	2022	2023	2024	2025	Amended	Proposed	Change	
	Actual	Actual	Actual	Actual	Amended	2026	2026	26P/25	26P/25A
Salaries and wages	$ 6,636,138	$ 6,737,511	$ 6,851,305	$ 7,260,571	$ 8,138,100	$ 8,473,700	$ 8,366,900		
Retirement	1,521,982	1,551,872	1,578,375	1,694,938	1,922,900	2,000,700	1,973,900		
Fringe benefits	963,249	990,471	1,229,139	1,503,782	1,811,300	1,915,600	1,795,000		
Total Personal Services	**9,121,369**	**9,279,854**	**9,658,819**	**10,459,291**	**11,872,300**	**12,390,000**	**12,135,800**	4.36%	-2.05%
Materials and supplies	181,278	187,293	208,934	242,900	299,700	300,000	459,100		
Non-capital assets	12,378	6,495	5,969	29,252	-	-	37,100		
Uniforms and clothing	57,399	79,003	93,480	143,337	115,000	115,000	106,000		
Rents and leases	43,378	40,953	32,319	4,209	40,000	40,000	40,000		
Utilities	17,442	17,613	21,800	19,519	20,000	20,000	20,000		
Maintenance and repairs	30,247	19,643	16,017	32,749	41,400	45,000	30,000		
Professional development	27,894	49,626	66,595	68,718	95,500	95,000	95,500		
Consulting services	54,929	188,494	55,408	165,669	131,000	131,000	144,000		
Payment for services	36,703	32,600	31,712	12,116	65,000	65,000	65,000		
Miscellaneous expenditures	1,656	866	1,628	2,130	4,000	4,000	4,000		
Total Supplies and Services	**463,304**	**622,586**	**533,862**	**720,599**	**811,600**	**815,000**	**1,000,700**	0.42%	22.79%
Grand Total	**$ 9,584,673**	**$ 9,902,440**	**$10,192,681**	**$11,179,890**	**$12,683,900**	**$13,205,000**	**$13,136,500**	4.11%	-0.52%

NOTE: Personal service adjustments have not been included for the IAFF Union members for 2026 due to being in negotiations. Increases only reflect changes that occurred during 2025, step increases, and other projected changes (overtime, payouts, uniforms, etc.)

General Fund - Fire Division	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Amended 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 6,636,138	$ 6,737,511	$ 6,851,305	$ 7,260,571	$ 8,138,100	$ 8,473,700	$ 8,366,900		
Retirement	1,521,982	1,551,872	1,578,375	1,694,938	1,922,900	2,000,700	1,973,900		
Fringe benefits	963,249	990,471	1,229,139	1,503,782	1,811,300	1,915,600	1,795,000		
Total Personal Services	**9,121,369**	**9,279,854**	**9,658,819**	**10,459,291**	**11,872,300**	**12,390,000**	**12,135,800**	4.36%	-2.05%
Materials and supplies	88,763	89,870	114,002	156,702	195,700	196,000	230,100		
Non-capital assets	-	6,495	5,969	29,252	-	-	-		
Uniforms and clothing	57,399	79,003	93,480	143,337	115,000	115,000	106,000		
Rents and leases	43,378	40,953	32,319	4,209	40,000	40,000	40,000		
Utilities	17,442	17,613	21,800	19,519	20,000	20,000	20,000		
Maintenance and repairs	30,247	18,243	16,017	32,749	36,400	40,000	30,000		
Professional development	27,839	49,626	66,595	68,678	95,500	95,000	95,500		
Consulting services	54,929	188,494	55,408	165,669	131,000	131,000	144,000		
Payment for services	8,616	3,859	1,314	2,345	10,000	10,000	10,000		
Miscellaneous expenditures	1,631	866	1,628	2,130	4,000	4,000	4,000		
Total Supplies and Services	**330,244**	**495,022**	**408,532**	**624,590**	**647,600**	**651,000**	**679,600**	0.53%	4.39%
Grand Total	**$ 9,451,613**	**$ 9,774,876**	**$10,067,351**	**$11,083,881**	**$12,519,900**	**$13,041,000**	**$12,815,400**	4.16%	-1.73%

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026.
Materials and supplies	Proposed increase due to increasing materials and supply costs.
Uniforms and clothing	Proposed decrease based on estimated needs.
Maintenance and repairs	Proposed decrease based on estimated needs.
Consulting services	Proposed increase associated with increasing contract for psychological testing during the new hire process.

EMS Billing Fund - Fire Division

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Amended 2026	Proposed 2026	Change 26P/25	Change 26P/25A
EMS revenue	$ 638,605	$ 673,328	$ 666,640	$ 170,950	$ 990,000	$ 625,000	$ 625,000		
Total Revenues	**638,605**	**673,328**	**666,640**	**170,950**	**990,000**	**625,000**	**625,000**	-36.87%	0.00%
Materials and supplies	92,515	97,423	94,932	86,198	104,000	104,000	229,000		
Non-capital assets	12,378	-	-	-	-	-	-		
Maintenance and repairs	-	1,400	-	-	5,000	5,000	-		
Professional development	55	-	-	40	-	-	-		
Payment for services	28,087	28,741	30,398	9,771	55,000	55,000	55,000		
Miscellaneous expenditures	25	-	-	-	-	-	-		
Total Supplies and Services	**133,060**	**127,564**	**125,330**	**96,009**	**164,000**	**164,000**	**284,000**	0.00%	73.17%
							-		
Total Expenditures	**$ 133,060**	**$ 127,564**	**$ 125,330**	**$ 96,009**	**$ 164,000**	**$ 164,000**	**$ 284,000**	0.00%	73.17%
Revenues over/(under) operating expenditures	$ 505,545	$ 545,764	$ 541,310	$ 74,941	$ 826,000	$ 461,000	$ 341,000		

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Materials and supplies	Proposed increase due to increasing EMS supply costs and one-time Medic 74 outfitting.
Maintenance and repairs	Proposed decrease based on estimated needs.

OneOhio Opioid Fund - Fire Division

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Amended 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Non-capital assets	-	-	-	-	-	-	37,100		
Total Supplies and Services	**-**	**-**	**-**	**-**	**-**	**-**	**37,100**	0.00%	100.00%
Grand Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 37,100**	0.00%	100.00%

Explanation of Significant Proposed Changes

Line Item	*Explanation*		
Non-capital assets	Proposed increase for the following:		
	$	26,000	Purchase of new medical supply dispensers. (2) standard units, (1) locker unit, (2) software licenses (Note: 1 refrigerated unit is capital equipment)
		11,100	Purchase of three replacement medication pumps. Devices are used to deliver medication doses in a more precise concentration.

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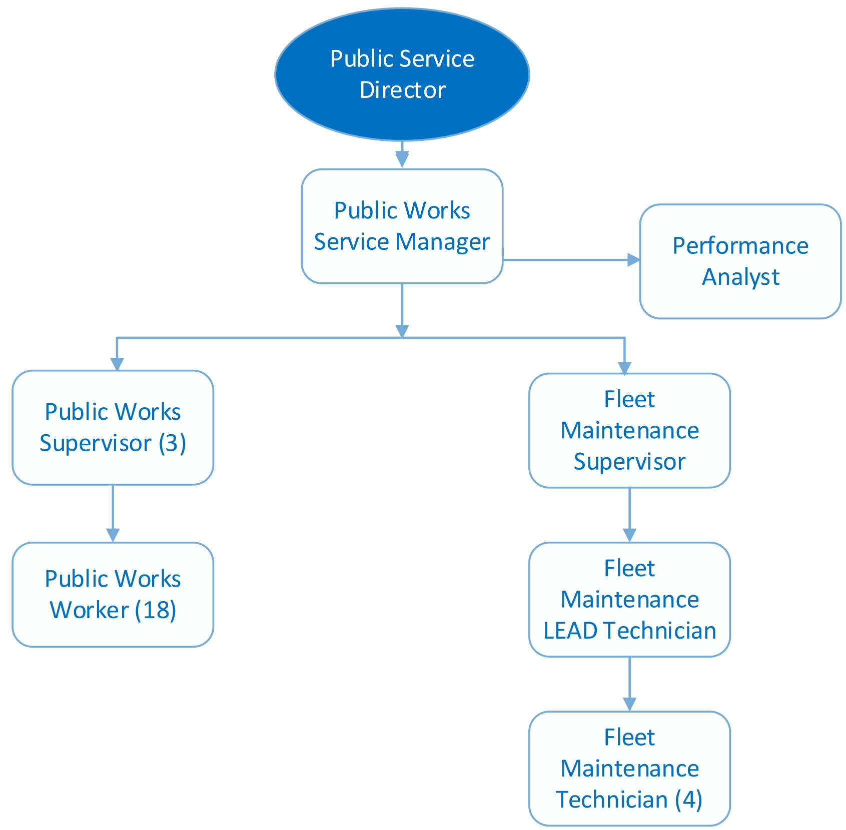

** Note: Part-time personnel do not appear on the org chart.*

Authorized Personnel

Authorized Personnel	2021	2022	2023	2024	2025 (Amended)	2026 (Adopted)	2026 (Proposed)
Full-Time Budgeted	31.00	31.00	31.00	31.00	31.00	31.00	29.00
FTE	1.73	1.73	1.73	1.73	1.73	1.73	1.73
Total	**32.73**	**32.73**	**32.73**	**32.73**	**32.73**	**32.73**	**30.73**

Public Works Division - Total	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 2,003,934	$ 2,056,068	$ 2,079,870	$ 2,190,432	$ 2,527,700	$ 2,725,700	$ 2,593,900		
Retirement	281,132	288,344	291,199	300,784	354,000	381,600	363,200		
Fringe benefits	465,273	463,710	506,886	561,634	703,800	746,900	698,400		
Total Personal Services	**2,750,339**	**2,808,122**	**2,877,955**	**3,052,850**	**3,585,500**	**3,854,200**	**3,655,500**	7.49%	-5.16%
Materials and supplies	642,868	733,929	811,024	789,267	1,010,000	1,010,000	940,000		
Non-capital assets	-	11,790	-	4,804	55,000	35,000	44,500		
Uniforms and clothing	16,857	19,130	21,680	22,657	25,800	25,800	25,800		
Rents and leases	1,876	-	200	2,826	3,000	3,000	3,000		
Utilities	10,504	12,861	15,725	15,558	17,500	17,500	17,500		
Maintenance and repairs	371,101	500,002	237,773	414,393	754,000	754,000	892,500		
Professional development	26,001	21,267	21,578	24,032	37,500	30,000	30,000		
Consulting services	110,819	74,237	178,427	111,910	190,000	190,000	240,000		
Intra-city services	30,627	59,362	32,881	40,284	47,000	47,000	47,000		
Payment for services	2,867,796	2,906,082	3,772,357	3,770,605	3,925,500	3,920,500	4,020,500		
Miscellaneous expenditures	2,272	11,021	2,850	199,737	208,100	213,100	493,100		
Total Supplies and Services	**4,080,721**	**4,349,681**	**5,094,495**	**5,396,073**	**6,273,400**	**6,245,900**	**6,753,900**	-0.44%	8.13%
Grand Total	**$ 6,831,060**	**$ 7,157,803**	**$ 7,972,450**	**$ 8,448,923**	**$ 9,858,900**	**$ 10,100,100**	**$ 10,409,400**	2.45%	3.06%

General Fund - Public Works Division

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 604,629	$ 642,197	$ 667,336	$ 689,748	$ 988,500	$ 1,066,900	$ 1,047,100	7.93%	-1.86%
Retirement	84,648	89,907	93,171	96,388	108,000	116,500	117,000		
Fringe benefits	95,771	96,701	123,233	133,578	150,000	159,300	159,000		
Total Personal Services	**785,048**	**828,805**	**883,740**	**919,714**	**1,246,500**	**1,342,700**	**1,323,100**		
Materials and supplies	242,468	271,044	332,504	316,478	355,000	355,000	355,000		
Non-capital assets	-	11,790	-	4,804	35,000	35,000	23,500		
Uniforms and clothing	2,977	3,810	3,483	2,523	5,400	5,400	5,400		
Rents and leases	1,876	-	-	-	-	-	-		
Utilities	8,494	8,935	8,730	5,357	9,500	9,500	9,500		
Maintenance and repairs	21,271	11,393	25,843	23,901	31,500	31,500	70,000		
Professional development	12,915	9,374	7,200	6,218	13,500	13,500	13,500		
Consulting services	-	600	3,383	-	-	-	-		
Payment for services	354	130	1,286	4,920	2,000	2,000	2,000		
Miscellaneous expenditures	641	1,029	1,264	900	2,000	2,000	2,000		
Total Supplies and Services	**290,996**	**318,105**	**383,693**	**365,101**	**453,900**	**453,900**	**480,900**	0.00%	5.95%
Grand Total	**$ 1,076,044**	**$ 1,146,910**	**$ 1,267,433**	**$ 1,284,815**	**$ 1,700,400**	**$ 1,796,600**	**$ 1,804,000**	5.66%	0.41%

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026.
Non-capital assets	Proposed reduction. The proposed amount will be used to replace street barricades and for the purchase of: (1) plasma cutter ($4,500); (2) parts washer ($9,000).
Maintenance and repairs	Proposed increase for: (1) modifications to a dump truck ($20,500); (2) provide undercoating on city vehicles to prevent salt corrosion ($18,000).

Street Maintenance and Repair Fund - Public Works Division

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2025	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 622,974	$ 629,018	$ 600,833	$ 664,841	$ 675,900	$ 726,900	$ 678,200		
Retirement	87,798	88,586	84,407	89,757	127,600	137,200	127,100		
Fringe benefits	205,780	179,603	204,934	238,189	290,200	307,900	273,400		
Total Personal Services	**916,552**	**897,207**	**890,174**	**992,787**	**1,093,700**	**1,172,000**	**1,078,700**	7.16%	-7.96%
Materials and supplies	284,123	318,951	331,444	301,469	400,000	400,000	350,000		
Non-capital assets	-	-	-	-	20,000	-	11,000		
Uniforms and clothing	8,017	6,803	12,834	15,706	12,000	12,000	12,000		
Utilities	-	1,028	2,090	5,337	4,000	4,000	4,000		
Maintenance and repairs	24,615	43,429	32,998	16,705	32,500	32,500	32,500		
Professional development	3,268	7,570	5,390	11,540	16,000	8,500	8,500		
Payment for services	4,658	3,628	256	88	3,500	3,500	3,500		
Miscellaneous expenditures	1,608	512	1,586	6,635	1,000	1,000	1,000		
Total Supplies and Services	**326,289**	**381,921**	**386,598**	**357,480**	**489,000**	**461,500**	**422,500**	-5.62%	-8.45%
Grand Total	**$ 1,242,841**	**$ 1,279,128**	**$ 1,276,772**	**$ 1,350,267**	**$ 1,582,700**	**$ 1,633,500**	**$ 1,501,200**	3.21%	-8.10%

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026. Additionally, a proposed reduction of 2 FTE - Public Work Worker position (union) due changes in division operations.
Materials and supplies	Proposed decrease due to changes in asphalt paving operations.
Non-capital assets	Proposed increase to: (1) replace existing plate compactor ($3,000); (2) replace two arrow boards with one ($8,000).

Sanitary Sewer Surcharge Fund - Public Works Division

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Utility fees	$ 1,252,812	$ 1,265,821	$ 1,337,755	$ 1,436,940	$ 1,451,000	$ 1,346,000	$ 1,466,000		
Total Revenues	**1,252,812**	**1,265,821**	**1,337,755**	**1,436,940**	**1,451,000**	**1,346,000**	**1,466,000**	-7.24%	8.92%
Salaries and wages	364,743	350,261	381,798	396,523	426,000	461,200	416,500		
Retirement	51,064	49,017	53,410	54,471	53,300	58,000	57,300		
Fringe benefits	64,043	71,143	73,096	62,644	106,500	113,100	133,000		
Total Personal Services	**479,850**	**470,421**	**508,304**	**513,638**	**585,800**	**632,300**	**606,800**	7.94%	-4.03%
Materials and supplies	68,351	84,032	37,971	50,511	75,000	75,000	75,000		
Non-capital assets	-	-	-	-	-	-	10,000		
Uniforms and clothing	3,508	4,277	3,460	1,811	4,200	4,200	4,200		
Rents and leases	-	-	-	2,826	3,000	3,000	3,000		
Utilities	2,010	2,898	4,905	4,864	4,000	4,000	4,000		
Maintenance and repairs	215,035	223,226	99,332	296,058	495,000	495,000	595,000		
Professional development	9,218	4,113	8,767	5,914	7,000	7,000	7,000		
Intra-city services	14,076	24,943	12,888	19,036	20,000	20,000	20,000		
Payment for services	-	-	84	47	30,000	30,000	30,000		
Miscellaneous expenditures	-	9,480	-	-	10,000	10,000	10,000		
Total Supplies and Services	**312,198**	**352,969**	**167,407**	**381,067**	**648,200**	**648,200**	**758,200**	0.00%	16.97%
Grand Total	**$ 792,048**	**$ 823,390**	**$ 675,711**	**$ 894,705**	**$ 1,234,000**	**$ 1,280,500**	**$ 1,365,000**	3.77%	6.60%
Revenues over/(under) operating expenditures	$ 460,764	$ 442,431	$ 662,044	$ 542,235	$ 217,000	$ 65,500	$ 101,000		

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Revenue	Proposed increase to match expected revenues. There is not a proposed change in the surcharge. Revenues are increasing as a result of increase made by the City of Columbus.
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026. Additionally, a proposed reduction of 2 FTE - Public Work Worker position (union) due changes in division operations.
Non-capital assets	Proposed increase to replace expired confined space entry fall protection.
Maintenance and repairs	Proposed increase for increased sewer televising.

Stormwater Management Fund - Public Works Division

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Utility fees	$ 747,851	$ 782,084	$ 757,165	$ 764,284	$ 780,400	$ 753,000	$ 753,000		
Total Revenues	**747,851**	**782,084**	**757,165**	**764,284**	**780,400**	**753,000**	**753,000**	-3.51%	0.00%
Salaries and wages	301,035	346,544	343,061	302,050	297,200	319,100	309,100		
Retirement	42,145	48,507	48,053	41,254	40,200	43,300	35,300		
Fringe benefits	55,822	71,910	55,479	59,525	88,600	94,000	60,600		
Total Personal Services	**399,002**	**466,961**	**446,593**	**402,829**	**426,000**	**456,400**	**405,000**	7.14%	-11.26%
Materials and supplies	11,801	6,582	8,934	37,424	40,000	40,000	40,000		
Uniforms and clothing	1,310	1,998	1,171	1,049	3,000	3,000	3,000		
Maintenance and repairs	30,467	39,240	-	781	75,000	75,000	75,000		
Professional development	600	210	71	-	1,000	1,000	1,000		
Consulting services	78,110	73,637	115,014	111,910	115,000	115,000	80,000		
Intra-city services	11,996	23,847	10,884	11,762	15,000	15,000	15,000		
Payment for services	21,872	30,011	26,099	22,925	30,000	30,000	130,000		
Miscellaneous expenditures	23	-	-	-	-	-	-		
Total Supplies and Services	**156,179**	**175,525**	**162,173**	**185,851**	**279,000**	**279,000**	**344,000**	0.00%	23.30%
Grand Total	**$ 555,181**	**$ 642,486**	**$ 608,766**	**$ 588,680**	**$ 705,000**	**$ 735,400**	**$ 749,000**	4.31%	1.85%
Revenues over/(under) operating expenditures	$ 192,670	$ 139,598	$ 148,399	$ 175,604	$ 75,400	$ 17,600	$ 4,000		

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026. Additionally, a proposed reduction of 2 FTE - Public Work Worker position (union) due changes in division operations.
Consulting services	Propose decrease to properly record street sweeping services.
Payment for services	Propose increase for outsourcing all street sweeping service. This had come out of Consulting Services in the past.

Water Surcharge Fund - Public Works Division									
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Utility fees	$ 809,797	$ 782,588	$ 839,092	$ 923,785	$ 933,000	$ 864,000	$ 942,000		
Total Revenues	**809,797**	**782,588**	**839,092**	**923,785**	**933,000**	**864,000**	**942,000**	-7.40%	9.03%
Salaries and wages	110,553	88,048	86,842	106,774	109,700	118,400	110,600		
Retirement	15,477	12,327	12,158	14,668	20,600	22,000	22,000		
Fringe benefits	43,857	44,353	50,144	62,980	64,100	67,900	67,700		
Total Personal Services	**169,887**	**144,728**	**149,144**	**184,422**	**194,400**	**208,300**	**200,300**	7.15%	-3.84%
Materials and supplies	36,125	53,320	100,171	69,584	100,000	100,000	100,000		
Uniforms and clothing	1,045	2,242	732	1,568	1,200	1,200	1,200		
Rents and leases	-	-	200	-	-	-	-		
Maintenance and repairs	79,713	182,714	79,600	76,948	120,000	120,000	120,000		
Professional development	-	-	150	360	-	-	-		
Consulting services	32,709	-	60,030	-	75,000	75,000	160,000		
Intra-city services	4,555	10,572	9,109	9,486	12,000	12,000	12,000		
Miscellaneous expenditures	-	-	-	-	100	100	100		
Total Supplies and Services	**154,147**	**248,848**	**249,992**	**157,946**	**308,300**	**308,300**	**393,300**	0.00%	27.57%
Grand Total	**$ 324,034**	**$ 393,576**	**$ 399,136**	**$ 342,368**	**$ 502,700**	**$ 516,600**	**$ 593,600**	2.77%	14.91%
Revenues over/(under) operating expenditures	$ 485,763	$ 389,012	$ 439,956	$ 581,417	$ 430,300	$ 347,400	$ 348,400		

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Revenue	Proposed increase to match expected revenues. There is not a proposed change in the surcharge. Revenues are increasing as a result of increase made by the City of Columbus.
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026. Additionally, a proposed reduction of 2 FTE - Public Work Worker position (union) due changes in division operations.
Consulting services	Proposed increase to conduct and update to the water master plan.

Solid Waste Fund - Public Works Division

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Utility fees	$ 3,022,839	$ 2,969,112	$ 3,895,405	$ 3,916,407	$ 2,162,000	$ 3,900,000	$ 3,900,000		
Total Revenues	**3,022,839**	**2,969,112**	**3,895,405**	**3,916,407**	**2,162,000**	**3,900,000**	**3,900,000**	80.39%	0.00%
Salaries and wages	-	-	-	30,496	30,400	33,200	32,400		
Retirement	-	-	-	4,246	4,300	4,600	4,500		
Fringe benefits	-	-	-	4,718	4,400	4,700	4,700		
Total Personal Services	**-**	**-**	**-**	**39,460**	**39,100**	**42,500**	**41,600**	8.70%	-2.12%
Materials and supplies	-	-	-	13,801	40,000	40,000	20,000		
Payment for services	2,840,912	2,872,313	3,744,632	3,742,625	3,860,000	3,855,000	3,855,000		
Miscellaneous expenditures	-	-	-	192,202	195,000	200,000	480,000		
Total Supplies and Services	**2,840,912**	**2,872,313**	**3,744,632**	**3,948,628**	**4,095,000**	**4,095,000**	**4,355,000**	0.00%	6.35%
Grand Total	**$ 2,840,912**	**$ 2,872,313**	**$ 3,744,632**	**$ 3,988,088**	**$ 4,134,100**	**$ 4,137,500**	**$ 4,396,600**	0.08%	6.26%
Revenues over/(under) operating expenditures	$ 181,927	$ 96,799	$ 150,773	$ (71,681)	$ (2,234,100)	$ (237,500)	$ (496,600)		

Explanation of Significant Increases/Decreases

Note: The current solid waste hauling contract expires on March 31, 2028.

Line Item	*Explanation*
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026.
Materials and supplies	Proposed decrease due to the intent of spending a max of $300,000 per year for the next two years, we do not require as much new material.
Miscellaneous expenditures	Proposed increase for the food waste program.

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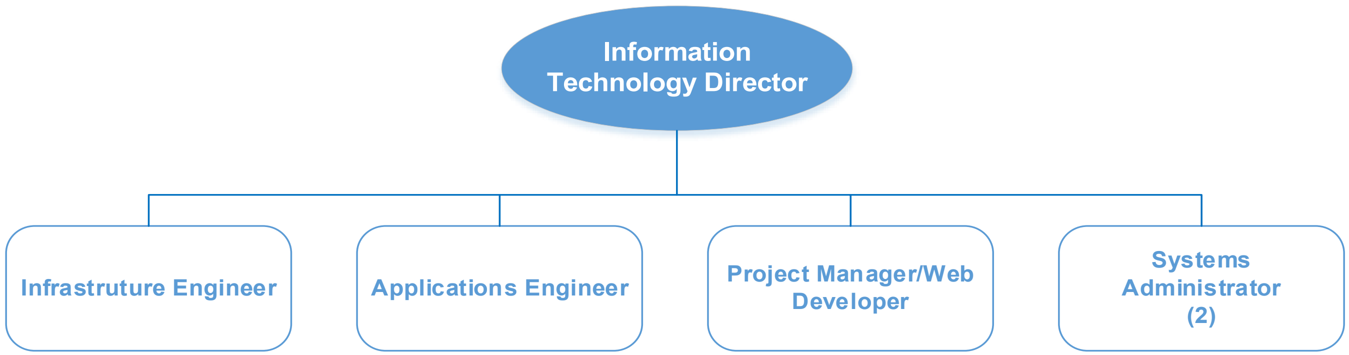

Authorized Personnel

Authorized Personnel	2021	2022	2023	2024	2025 (Amended)	2026 (Adopted)	2026 (Proposed)
Full-Time Budgeted	5.00	5.00	6.00	6.00	6.00	6.00	6.00
FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**5.00**	**5.00**	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**

Information Technology Department - Total	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 416,165	$ 442,702	$ 536,306	$ 584,028	$ 610,400	$ 665,300	$ 650,200		
Retirement	55,898	61,790	74,786	81,439	85,500	93,100	91,000		
Fringe benefits	82,522	81,177	102,877	118,344	146,200	155,600	156,600		
Total Personal Services	**554,585**	**585,669**	**713,969**	**783,811**	**842,100**	**914,000**	**897,800**	8.54%	-1.77%
Materials and supplies	84,500	73,020	116,100	92,454	40,000	40,000	35,000		
Non-capital assets	82,962	99,277	49,637	16,905	146,400	75,000	80,000		
Uniforms and clothing	-	-	-	-	-	-	600		
Rents and leases	-	-	-	-	-	-	-		
Utilities	18,398	25,390	20,998	22,325	55,000	55,000	60,000		
Maintenance and repairs	606,769	735,267	772,394	910,167	1,500,200	1,461,400	1,505,000		
Professional development	8,574	9,533	10,437	5,324	15,000	15,000	15,000		
Consulting services	12,400	25,134	7,200	-	15,000	15,000	15,000		
Payment for services	1,928	3,217	3,007	5,109	44,000	44,000	44,000		
Miscellaneous expenditures	-	1,901	1,965	9,343	3,000	3,000	3,000		
Total Supplies and Services	**815,531**	**972,739**	**981,738**	**1,061,627**	**1,818,600**	**1,708,400**	**1,757,600**	-6.06%	2.88%
Grand Total	**$ 1,370,116**	**$ 1,558,408**	**$ 1,695,707**	**$ 1,845,438**	**$ 2,660,700**	**$ 2,622,400**	**$ 2,655,400**	-1.44%	1.26%

General Fund - Information Technology Department

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 398,653	$ 442,702	$ 536,306	$ 584,028	$ 610,400	$ 665,300	$ 650,200		
Retirement	53,446	61,790	74,786	81,439	85,500	93,100	91,000		
Fringe benefits	78,107	81,177	102,877	118,344	146,200	155,600	156,600		
Total Personal Services	**530,206**	**585,669**	**713,969**	**783,811**	**842,100**	**914,000**	**897,800**	8.54%	-1.77%
Materials and supplies	84,500	73,020	116,100	92,454	40,000	40,000	35,000		
Non-capital assets	27,580	-	-	1,827	7,900	-	-		
Uniforms and clothing	-	-	-	-	-	-	600		
Utilities	18,398	25,390	20,998	22,325	55,000	55,000	60,000		
Maintenance and repairs	606,769	735,267	772,394	910,167	1,500,200	1,461,400	1,505,000		
Professional development	8,574	9,533	10,437	5,324	15,000	15,000	15,000		
Consulting services	12,400	25,134	7,200	-	15,000	15,000	15,000		
Payment for services	1,928	3,217	3,007	5,109	44,000	44,000	44,000		
Miscellaneous expenditures	-	1,901	1,965	9,343	3,000	3,000	3,000		
Total Supplies and Services	**760,149**	**873,462**	**932,101**	**1,046,549**	**1,680,100**	**1,633,400**	**1,677,600**	-2.78%	2.71%
Grand Total	**$ 1,290,355**	**$ 1,459,131**	**$ 1,646,070**	**$ 1,830,360**	**$ 2,522,200**	**$ 2,547,400**	**$ 2,575,400**	1.00%	1.10%

Explanation of Significant Increases/Decreases

Line Item	*Explanation*		
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026.		
Materials and supplies	Proposed net decrease to this line item. However, the following new items have been included in this line item:		
	$ 5,200	*Parks*	Additional microphones for BCCC event center
	3,000	*Parks*	Laptops, including barcode scanners, for fitness rooms
Uniforms and clothing	Proposed increase for the purchase of logo gear according to updated policy.		
Utilities	Proposed increase for addition of a secondary internet connection.		

Maintenance and repairs	The following is a list of the significant proposed net new additions to this line item:		
	$ 9,200	*IT*	Network monitoring service (annual)
	2,500	*IT*	Onbase signature pad licensing (one-time)
	18,500	*IT*	Maintenance for remote storage requested in capital (annual)
	13,900	*IT*	IT is establishing a disaster recovery center in the State of Ohio datacenter (SOCC). This allows the city to secure services from Oarnet, and this request is for a vastly improved Internet connection for all city facilities (annual).
	15,000	*IT*	Managed detection/response security for network. (one-time integration)
	20,000	*Pub. Serv.*	Software that manages CIP project lifecycle. (annual)
	26,700	*Pub. Serv.*	Public Service replaced their 311 problem reporting application in 2025. This request is to add the funding needed to support the new application in 2026. (annual)
	4,500	*Pub. Serv.*	Key management system maintenance. (annual)
	43,500	*Pub. Serv.*	The city's GIS function has become greatly integrated into a variety of city applications, and is a core tool for several departments. This would allow the GIS team to have all the tools necessary to support their work and vision. (one-time integration)
	28,000	*Pub. Works*	GPS tracking - install equipment in city vehicles to remotely collect a variety of information from the vehicles in real time (annual).
	12,900	*Pub. Works*	Fleet software cloud migration (annual).
	20,000	*Ec Dev*	Economic Development CRM and project management software. (annual)
	500	*Ec Dev*	Commercial real estate software (annual)
	18,000	*Parks*	Integration toolkit that would facilitate a connection between the city's tree management application and the asset and workorder management system in Public Service. (one-time integration)
	3,500	*Parks*	Software to collect health information for registrants. (annual)
	9,200	*Parks*	RecTrac mobile app (annual)
	5,000	*Parks*	Volunteer management software. (annual)
	3,000	*Parks*	Digital system for reading and tracking pool water chemical levels.
	15,000	*Fire*	Application for CARES program to construct and organize their healthcare documentation for greater efficiency. (one-time)
	18,700	*Fire*	PowerDMS contains departmental procedures and policies, provides an internal professional development and monitoring platform, and supports accreditation efforts. Currently used in Police, and this would add Fire to the platform. (annual)

Information Technology Division - Technology Fund

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 25/24	Change 26/25
Revenues:									
Cellular Tower Rental Fees	$ 130,733	$ 129,182	$ 131,641	$ 146,072	$ 122,000	$ 122,000	$ 122,000		
Total Revenues	**130,733**	**129,182**	**131,641**	**146,072**	**122,000**	**122,000**	**122,000**	-16.48%	0.00%
Non-capital assets	55,382	99,277	49,637	15,078	138,500	75,000	80,000		
Total Supplies and Services	**55,382**	**99,277**	**49,637**	**15,078**	**138,500**	**75,000**	**80,000**	818.56%	54.06%
Grand Total	**$ 55,382**	**$ 99,277**	**$ 49,637**	**$ 15,078**	**$ 138,500**	**$ 75,000**	**$ 80,000**	818.56%	-45.85%

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Non-capital assets	Proposed amount includes replacement of computers and cameras at park shelters.

Parks & Recreation

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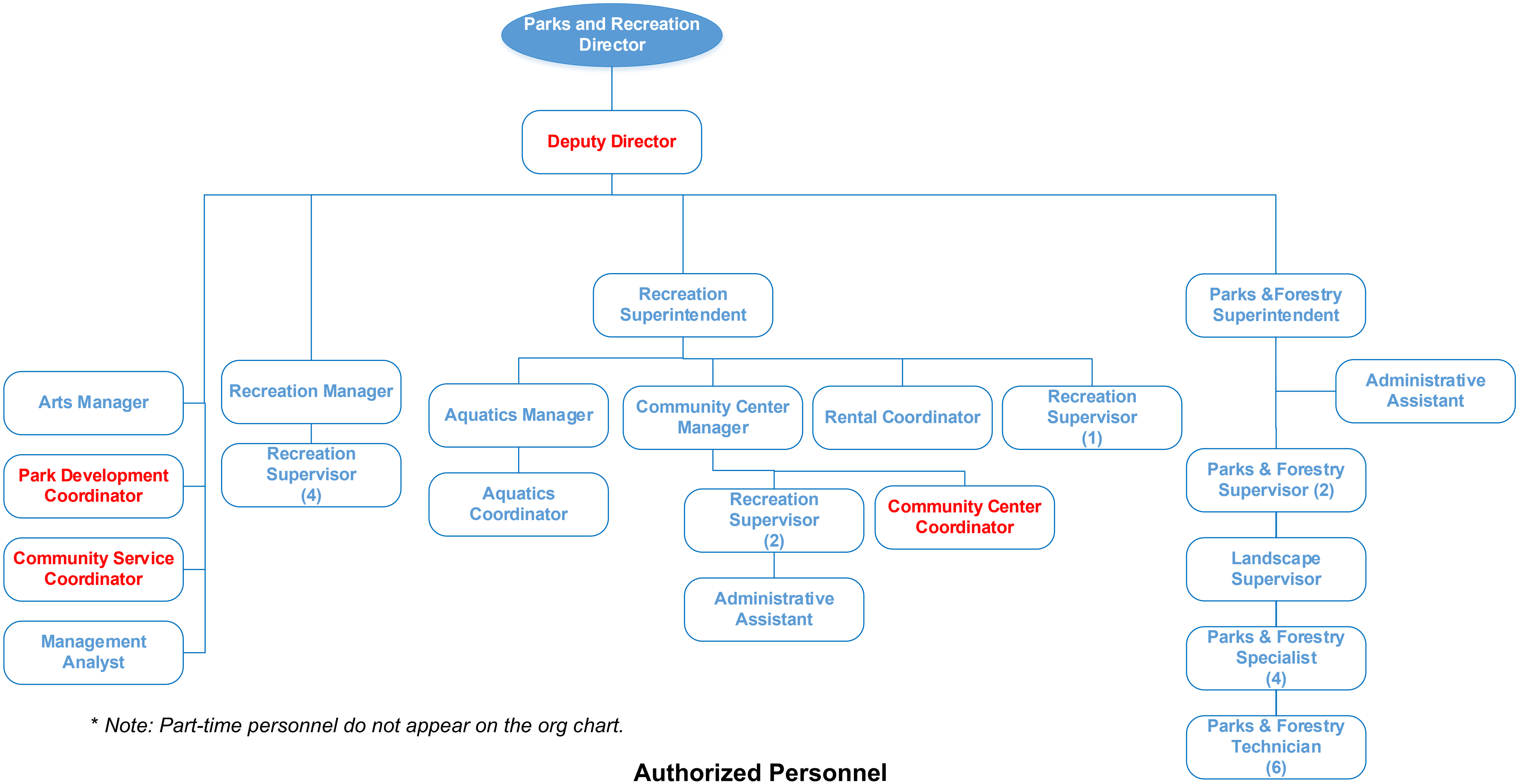

** Note: Part-time personnel do not appear on the org chart.*

Authorized Personnel

Authorized Personnel	**2021**	**2022**	**2023**	**2024**	**2025 (Amended)**	**2026 (Adopted)**	**2026 (Proposed)**
Full-Time Budgeted	27.00	28.00	29.00	33.00	33.00	34.00	36.00
FTE	34.24	35.30	34.46	33.59	73.84	73.84	77.83
Total	**61.24**	**61.24**	**63.46**	**66.59**	**106.84**	**107.84**	**113.83**

Parks and Recreation Department - Total									
	2021	2022	2023	2024	2025	Adopted	Proposed	Change	
	Actual	Actual	Actual	Actual	Amended	2026	2026	26P/25	26P/25A
Salaries and wages	$ 2,528,971	$ 2,767,584	$ 2,999,832	$ 3,273,998	$ 5,043,000	$ 5,424,500	$ 5,779,900		
Retirement	307,799	383,365	422,020	457,067	706,100	759,500	806,000		
Fringe benefits	454,062	415,474	461,482	629,143	899,400	986,400	1,084,100		
Total Personal Services	**3,290,832**	**3,566,423**	**3,883,334**	**4,360,208**	**6,648,500**	**7,170,400**	**7,670,000**	7.85%	6.97%
Materials and supplies	324,977	395,750	475,026	516,664	705,500	723,500	787,000		
Non-capital assets	30,954	37,261	24,284	13,128	45,000	38,000	106,500		
Uniforms and clothing	13,437	24,677	21,686	22,001	51,300	38,800	57,400		
Rents and leases	60,703	63,069	78,099	139,701	173,500	141,500	126,000		
Utilities	110,949	153,579	134,762	126,012	176,800	181,500	177,700		
Maintenance and repairs	431,862	505,310	586,942	573,656	746,500	766,900	762,400		
Professional development	30,586	38,335	58,273	50,019	65,300	69,300	78,300		
Consulting services	307,818	506,363	481,966	418,641	672,000	622,000	628,000		
Payment for services	93,090	136,358	166,179	256,112	270,000	283,800	461,000		
Miscellaneous expenditures	29,266	31,705	56,438	49,075	143,600	126,600	76,600		
Total Supplies and Services	**1,433,642**	**1,892,407**	**2,083,655**	**2,165,009**	**3,049,500**	**2,991,900**	**3,260,900**	-1.89%	8.99%
Grand Total	**$ 4,724,474**	**$ 5,458,830**	**$ 5,966,989**	**$ 6,525,217**	**$ 9,698,000**	**$ 10,162,300**	**$ 10,930,900**	4.79%	7.56%

General Fund - Parks and Recreation Department	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Charges for services	$ 1,045,024	$ 1,604,009	$ 1,646,368	$ 1,796,946	$ 4,509,000	$ 4,490,000	$ 4,976,500		
Miscellaneous (grants)	15,418	15,000	-	-	15,000	15,000	15,000		
Total Revenues	**1,060,442**	**1,619,009**	**1,646,368**	**1,796,946**	**4,524,000**	**4,505,000**	**4,991,500**	-0.42%	10.80%
Salaries and wages	1,997,476	2,250,541	2,406,439	2,656,242	4,296,100	4,586,600	4,919,700		
Retirement	273,144	311,077	339,205	370,723	601,500	642,100	685,500		
Fringe benefits	378,015	388,273	437,746	604,506	818,900	883,800	981,100		
Total Personal Services	**2,648,635**	**2,949,891**	**3,183,390**	**3,631,471**	**5,716,500**	**6,112,500**	**6,586,300**	6.93%	7.75%
Materials and supplies	253,382	289,641	384,258	440,347	605,500	623,500	677,000		
Non-capital assets	23,975	37,261	24,284	13,128	30,000	30,000	65,000		
Uniforms and clothing	13,437	22,484	18,920	18,933	46,300	34,300	52,900		
Rents and leases	59,649	63,069	75,374	139,701	173,000	141,500	126,000		
Utilities	21,913	23,827	21,059	17,744	41,800	41,500	37,700		
Maintenance and repairs	410,728	462,093	487,103	522,245	696,500	711,900	696,400		
Professional development	29,977	38,330	52,785	46,600	59,800	63,800	71,300		
Consulting services	226,050	464,291	433,020	418,641	667,000	617,000	623,000		
Payment for services	64,736	113,386	139,535	197,787	230,000	237,800	405,000		
Miscellaneous expenditures	23,479	29,869	54,576	43,777	134,600	122,600	72,600		
Total Supplies and Services	**1,127,326**	**1,544,251**	**1,690,914**	**1,858,903**	**2,684,500**	**2,623,900**	**2,826,900**	-2.26%	7.74%
Grand Total	**$ 3,775,961**	**$ 4,494,142**	**$ 4,874,304**	**$ 5,490,374**	**$ 8,401,000**	**$ 8,736,400**	**$ 9,413,200**	3.99%	7.75%
Revenues over/(under) operating expenditures	$ (2,715,519)	$ (2,875,133)	$ (3,227,936)	$ (3,693,428)	$ (3,877,000)	$ (4,231,400)	$ (4,421,700)		

Parks and Recreation Department - Cultural Arts (General Fund sub-department)									
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Revenues:									
Charges for services	$ 37,592	$ 60,209	$ 45,912	$ 41,878	$ 40,000	$ 40,000	$ 31,500		
Miscellaneous (grants)	15,418	15,000	-	-	15,000	15,000	15,000		
Total Revenues	**53,010**	**75,209**	**45,912**	**41,878**	**55,000**	**55,000**	**46,500**	0.00%	-15.45%
Salaries and wages	75,223	76,541	84,739	96,520	145,500	153,700	151,400		
Retirement	10,531	10,716	11,863	13,513	20,400	21,500	18,200		
Fringe benefits	9,084	9,320	12,503	3,290	4,700	5,000	4,900		
Total Personal Services	**94,838**	**96,577**	**109,105**	**113,323**	**170,600**	**180,200**	**174,500**	5.63%	-3.16%
Materials and supplies	2,591	4,570	6,172	2,363	7,500	7,500	7,500		
Uniforms and clothing	1,970	1,801	-	1,848	3,000	3,000	3,300		
Rents and leases	12,902	23,516	20,265	20,714	25,000	25,000	25,000		
Utilities	-	-	163	491	1,400	1,000	1,000		
Maintenance and repairs	4,450	7,000	9,379	7,000	9,000	7,000	7,000		
Professional development	2,893	1,606	2,922	3,861	4,000	6,000	6,000		
Consulting services	28,070	44,921	42,767	36,480	60,000	60,000	60,000		
Payment for services	10,022	24,760	23,431	32,244	20,000	20,000	20,000		
Miscellaneous expenditures	1,674	10,556	19,226	13,373	15,000	15,000	15,000		
Total Supplies and Services	**64,572**	**118,730**	**124,325**	**118,374**	**144,900**	**144,500**	**144,800**	-0.28%	0.21%
Grand Total	**$ 159,410**	**$ 215,307**	**$ 233,430**	**$ 231,697**	**$ 315,500**	**$ 324,700**	**$ 319,300**	2.92%	-1.66%
Revenues over/(under) expenditures	$ (106,400)	$ (140,098)	$ (187,518)	$ (189,819)	$ (260,500)	$ (269,700)	$ (272,800)		

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Revenue	Proposed decrease related to alcohol sales and merchandise at events, which were anticipated to generate more revenue than they are.
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026.
Uniforms & clothing	Proposed increase for the purchase of logo gear according to updated policy.

Parks and Recreation Department - Parks & Forestry (General Fund sub-department)

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Revenues:									
Charges for services	$ 1,675	$ 17,305	$ 61,459	$ 61,935	$ 50,000	$ 50,000	$ 70,000		
Total Revenues	**1,675**	**17,305**	**61,459**	**61,935**	**50,000**	**50,000**	**70,000**	0.00%	40.00%
Salaries and wages	899,098	918,424	970,897	1,061,603	1,151,600	1,246,000	1,300,600		
Retirement	124,884	127,998	135,377	148,120	161,200	174,400	182,100		
Fringe benefits	179,640	172,221	187,119	243,193	299,800	318,500	360,400		
Total Personal Services	**1,203,622**	**1,218,643**	**1,293,393**	**1,452,916**	**1,612,600**	**1,738,900**	**1,843,100**	7.83%	5.99%
Materials and supplies	212,237	221,622	305,714	314,599	303,600	315,000	337,500		
Non-capital assets	23,975	37,261	24,284	13,128	30,000	30,000	65,000		
Uniforms and clothing	6,062	11,406	13,030	7,047	10,000	10,000	10,000		
Rents and leases	29,316	9,094	25,876	45,825	56,500	25,000	25,000		
Utilities	4,402	3,361	5,600	9,862	17,500	17,500	14,500		
Maintenance and repairs	387,445	437,044	454,269	499,232	633,000	624,000	643,500		
Professional development	12,235	16,532	17,988	20,703	18,000	19,000	19,000		
Consulting services	-	215	11,595	9,600	51,000	1,000	1,000		
Payment for services	2,295	922	8,453	1,799	3,600	1,000	3,500		
Miscellaneous expenditures	312	731	2,765	2,522	2,500	2,500	2,500		
Total Supplies and Services	**678,279**	**738,188**	**869,574**	**924,317**	**1,125,700**	**1,045,000**	**1,121,500**	-7.17%	7.32%
Grand Total	**$ 1,881,901**	**$ 1,956,831**	**$ 2,162,967**	**$ 2,377,233**	**$ 2,738,300**	**$ 2,783,900**	**$ 2,964,600**	1.67%	6.49%
Revenues over/(under) expenditures	$ (1,880,226)	$ (1,939,526)	$ (2,101,508)	$ (2,315,298)	$ (2,688,300)	$ (2,733,900)	$ (2,894,600)		

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Revenue	Proposed increase associated with athletic fees, commemorative benches and trees.
Materials and supplies	Proposed increase for: (1) supply the new sports attendant ($2,500); (2) annual increase for athletic field maintenance supplies and equipment ($20,000), expected cost recovery from increase in field usage fees. The following expenses are included in this line item: turf maintenance supplies, trees, sports field equipment, infield material, playground mulch, tools, parts, and other miscellaneous supplies.
Non-capital assets	Proposed increase for: (1) a new skid mounted power washer to increase efficiency in service ($5,000); (2) new portable pickle ball nets ($15,000, or $3,750/net); (3) Phase 2 of Tree Trek signage ($5,000) upgrade; (4) Phase 1 of park wayfinding signage ($10,000) upgrade. The following are included in this line item: benches, trash cans, bleachers, bike racks, grills, and other park amenities.
Utilities	Proposed decrease for AEDs moving to Fire Dept budget (-$7,500), offset by an increase of for increased number of monthly subscriptions for wireless routers and tablets for field operations ($4,500).
Maintenance and repairs	Proposed increase for: (1) to paint wrought iron fence at Sunny 95 park ($14,000); (2) annual increase pond maintenance ($5,500). The following contractual services are included in this line item: Forestry contracts - pruning, removals, planting, Park contracts - mowing, janitorial, pond, lawn care, fence, irrigation, misc., Horticulture contracts- landscape maintenance, mulching, spring clean up, baskets/planters.
Payment for services	Proposed increase associated with the cost of weather reporting services and disposal fees

Parks and Recreation Department - Recreation (General Fund sub-department)

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Revenues:									
Charges for services	$ 635,362	$ 1,047,753	$ 1,043,039	$ 1,208,153	$ 1,400,000	$ 1,275,000	$ 1,400,000		
Total Revenues	**635,362**	**1,047,753**	**1,043,039**	**1,208,153**	**1,400,000**	**1,275,000**	**1,400,000**	-8.93%	9.80%
Salaries and wages	374,307	565,438	594,015	667,934	815,700	878,900	824,300		
Retirement	52,266	78,935	83,004	93,324	114,200	123,000	115,400		
Fringe benefits	52,427	77,853	89,970	138,313	182,700	194,000	156,700		
Total Personal Services	**479,000**	**722,226**	**766,989**	**899,571**	**1,112,600**	**1,195,900**	**1,096,400**	7.49%	-8.32%
Materials and supplies	14,974	42,974	38,559	21,315	84,000	84,000	86,000		
Uniforms and clothing	5,405	8,196	4,782	9,485	10,000	10,000	12,500		
Rents and leases	11,782	28,657	29,233	73,162	65,000	65,000	65,000		
Utilities	3,486	3,388	3,185	3,299	5,000	5,000	5,000		
Maintenance and repairs	-	-	783	530	900	900	900		
Professional development	5,652	8,227	12,082	9,828	13,500	14,000	14,000		
Consulting services	136,113	316,535	268,904	253,873	400,000	400,000	400,000		
Payment for services	41,254	76,567	96,664	143,204	120,000	130,000	160,000		
Miscellaneous expenditures	18,277	16,698	29,824	25,732	36,000	39,000	39,000		
Total Supplies and Services	**236,943**	**501,242**	**484,016**	**540,428**	**734,400**	**747,900**	**782,400**	1.84%	4.61%
Grand Total	**$ 715,943**	**$ 1,223,468**	**$ 1,251,005**	**$ 1,439,999**	**$ 1,847,000**	**$ 1,943,800**	**$ 1,878,800**	5.24%	-3.34%
Revenues over/(under) expenditures	$ (80,581)	$ (175,715)	$ (207,966)	$ (231,846)	$ (447,000)	$ (668,800)	$ (478,800)		

Explanation of Significant Increases/Decreases

Note: This budget includes recreation programs and events for all age groups. It combines previous Recreation Division and the program portions of former Senior Center budget.

Line Item	*Explanation*
Revenue	Proposed increase for program revenue.
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026. Additionally, a proposed increase for adding a part-time Sports Assistant position (.75 FTE) to provide enhanced evening and weekend services, and a proposed increase is associated with increased rates for Safety Town and Summer Camp workers.
Material and supplies	Proposed increase to begin the incremental replacement of Safety Town bikes.
Uniforms and clothing	Proposed increase for increased cost in apparel and accommodation of Safety Town and Cycle UA shirts.
Payment for services	Proposed increase for printing the activity guide due to a larger quantity needed for BCCC customers (primarily non-residents).

Parks and Recreation - Administration (General Fund sub-department)

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 228,242	$ 236,860	$ 235,275	$ 257,573	$ 283,000	$ 307,700	$ 414,500		
Retirement	31,954	33,152	32,589	35,710	39,600	43,100	58,000		
Fringe benefits	53,993	54,333	57,640	77,248	82,900	88,100	122,600		
Total Personal Services	**314,189**	**324,345**	**325,504**	**370,531**	**405,500**	**438,900**	**595,100**	8.24%	35.59%
Materials and supplies	2,503	952	3,254	2,278	5,900	4,000	4,000		
Uniforms and clothing	-	-	-	-	-	-	600		
Rents and leases	104	-	-	-	-	-	-		
Utilities	2,733	3,367	2,825	3,807	3,400	3,500	4,000		
Maintenance and repairs	6,984	-	-	-	100	-	-		
Professional development	7,382	7,763	10,479	6,376	9,000	9,500	12,000		
Consulting services	7,490	21,450	7,160	19,500	30,000	30,000	30,000		
Payment for services	800	-	4,218	1,220	1,100	1,000	1,000		
Miscellaneous expenditures	2,003	739	408	62	1,000	1,000	1,000		
Total Supplies and Services	**29,999**	**34,271**	**28,344**	**33,243**	**50,500**	**49,000**	**52,600**	-2.97%	7.35%
Grand Total	**$ 344,188**	**$ 358,616**	**$ 353,848**	**$ 403,774**	**$ 456,000**	**$ 487,900**	**$ 647,700**	7.00%	32.75%

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026. Additionally, proposed increases to: (1) upgrade the Parks Development & Arts Superintendent (pay grade 25) to Deputy Director (pay grade 29); (2) add a 1 FTE for a Park Development Coordinator (pay grade 20) to be split funded with capital - estimated at $125,400 all-in; (3) account for the upgrade of the Administrative Assistant position (pay grade 17) to a Management Analyst (pay grade 19) approved in 2025.
Uniforms & clothing	Proposed increase for the purchase of logo gear according to updated policy.
Utilities	Proposed increase for mobile phone for proposed new position.
Professional Development	Proposed increase for professional development and memberships for the proposed new position.

Parks and Recreation Department - Senior Center (General Fund sub-department)									
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Revenues:									
Charges for services	$ 88,084	$ 149,327	$ 184,423	$ 184,228	$ -	$ -	$ -		
Total Revenues	**88,084**	**149,327**	**184,423**	**184,228**	**-**	**-**	**-**		
Salaries and wages	296,643	297,225	332,383	336,563	-	-	-		
Retirement	41,499	41,600	46,500	47,042	-	-	-		
Fringe benefits	63,420	51,663	61,833	95,377	-	-	-		
Total Personal Services	**401,562**	**390,488**	**440,716**	**478,982**	**-**	**-**	**-**		
Materials and supplies	3,184	3,870	3,795	2,342	-	-	-		
Uniforms and clothing	-	254	-	-	-	-	-		
Maintenance and repairs	129	231	515	698	-	-	-		
Professional development	1,103	4,052	8,123	2,273	-	-	-		
Consulting services	34,877	61,670	83,094	84,684	-	-	-		
Payment for services	7,752	2,271	-	330	-	-	-		
Miscellaneous expenditures	634	1,040	2,272	1,249	-	-	-		
Total Supplies and Services	**47,679**	**73,388**	**97,799**	**91,576**	**-**	**-**	**-**		
Grand Total	**$ 449,241**	**$ 463,876**	**$ 538,515**	**$ 570,558**	**$ -**	**$ -**	**$ -**		
Revenues over/(under) expenditures	$ (361,157)	$ (314,549)	$ (354,092)	$ (386,330)	$ -	$ -	$ -		

Explanation of Significant Increases/Decreases

Note: This sub-department is no longer utilized. All financial activity rolls into Bob Crane Community Center and Recreation Division operations.

Parks and Recreation Department - Older Adult Services (General Fund sub-department)

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ -	$ -	$ -	$ -	$ -	$ -	$ 80,200		
Retirement	-	-	-	-	-	-	10,900		
Fringe benefits	-	-	-	-	-	-	33,900		
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	**125,000**	0.00%	100.00%
Materials and supplies	-	-	-	-	-	-	2,500		
Uniforms and clothing	-	-	-	-	-	-	200		
Utilities	-	-	-	-	-	-	700		
Professional development	-	-	-	-	-	-	2,500		
Consulting services	-	-	-	-	-	-	6,000		
Payment for services	-	-	-	-	-	-	12,500		
Miscellaneous expenditures	-	-	-	-	-	-	3,000		
Total Supplies and Services	**-**	**-**	**-**	**-**	**-**	**-**	**27,400**	0.00%	100.00%
Grand Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 152,400**	0.00%	100.00%
Revenues over/(under) expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ (152,400)		

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal Services	Proposed increase for the addition of 1 FTE - Community Services Coordinator (pay grade 20) - estimated at $125,000 all-in.
Materials and supplies	Proposed increase for administrative and program supplies.
Uniforms and clothing	Proposed increase for uniforms for the proposed new employee.
Utilities	Proposed increase for a mobile device for the proposed new employee.
Professional development	Proposed increase professional development and memberships for the proposed new employee.
Consulting services	Proposed increase to conduct a community survey and additional outreach opportunities.
Payment for services	Proposed increase for program and event expenses and volunteer background checks.
Miscellaneous expenditures	Proposed increase for printing and postage for various communication pieces.

Parks and Recreation Department - Tennis (General Fund sub-department)

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Revenues:									
Charges for services	$ 124,336	$ 129,543	130,475	$ 60,681	$ 105,000	$ 125,000	$ 125,000		
Total Revenues	**124,336**	**129,543**	**130,475**	**60,681**	**105,000**	**125,000**	**125,000**	19.05%	0.00%
Salaries and wages	54,485	48,259	50,975	43,955	69,400	74,400	74,000		
Retirement	2,591	3,618	7,093	6,154	9,700	10,400	10,400		
Fringe benefits	7,606	6,756	3,822	5,203	11,800	12,500	12,500		
Total Personal Services	**64,682**	**58,633**	**61,890**	**55,312**	**90,900**	**97,300**	**96,900**	7.04%	-0.41%
Materials and supplies	16,499	9,345	11,577	10,573	11,500	20,000	20,000		
Uniforms and clothing	-	548	708	553	700	700	700		
Utilities	11,009	13,427	9,000	-	6,000	6,000	6,000		
Maintenance and repairs	11,720	17,594	22,157	14,785	500	15,000	15,000		
Consulting services	19,500	19,500	19,500	14,504	-	-	-		
Payment for services	2,153	8,116	5,631	8,752	4,500	5,000	9,000		
Miscellaneous expenditures	543	105	81	-	500	500	500		
Total Supplies and Services	**61,424**	**68,635**	**68,654**	**49,167**	**23,700**	**47,200**	**51,200**	99.16%	8.47%
Grand Total	**$ 126,106**	**$ 127,268**	**$ 130,544**	**$ 104,479**	**$ 114,600**	**$ 144,500**	**$ 148,100**	26.09%	2.49%
Revenues over/(under) expenditures	$ (1,770)	$ 2,275	$ (69)	$ (43,798)	$ (9,600)	$ (19,500)	$ (23,100)		

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Revenues	Planned 2.5% increase in pass fees in 2026, will offer renewals at 2025 rate through a stated date.
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026.
Payment for services	Proposed increase to accommodate bank charges and background check/drug screens.

Parks and Recreation Department - Shelter Barn (General Fund sub-department)									
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Revenues:									
Charges for services	$ 157,975	$ 199,872	$ 181,060	$ 225,170	$ 200,000	$ 200,000	$ 200,000		
Total Revenues	**157,975**	**199,872**	**181,060**	**225,170**	**200,000**	**200,000**	**200,000**	0.00%	0.00%
Salaries and wages	69,478	107,794	102,285	103,282	88,300	94,700	94,100		
Retirement	9,419	15,058	17,799	14,437	12,400	13,300	13,200		
Fringe benefits	11,845	16,127	14,412	14,554	17,400	18,500	18,400		
Total Personal Services	**90,742**	**138,979**	**134,496**	**132,273**	**118,100**	**126,500**	**125,700**	7.11%	-0.63%
Materials and supplies	1,394	6,308	15,187	12,268	8,000	8,000	8,000		
Uniforms and clothing	-	279	400	-	600	600	600		
Rents and leases	5,545	1,802	-	-	1,000	1,000	1,000		
Utilities	283	284	286	285	500	500	500		
Maintenance and repairs	-	224	-	-	10,000	10,000	10,000		
Professional development	712	150	1,191	600	1,500	1,500	1,500		
Payment for services	460	750	1,138	1,503	2,000	2,000	4,000		
Miscellaneous expenditures	36	-	-	11	500	500	500		
Total Supplies and Services	**8,430**	**9,797**	**18,202**	**14,667**	**24,100**	**24,100**	**26,100**	0.00%	8.30%
Grand Total	**$ 99,172**	**$ 148,776**	**$ 152,698**	**$ 146,940**	**$ 142,200**	**$ 150,600**	**$ 151,800**	5.91%	0.80%
Revenues over/(under) expenditures	$ 58,803	$ 51,096	$ 28,362	$ 78,230	$ 57,800	$ 49,400	$ 48,200		

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026
Payment for services	Proposed increase to accommodate bank charges.

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Parks and Recreation Department - Community Center (General Fund sub-department)									
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	26P/25A
Revenues:									
Charges for services	$ -	$ -	$ -	$ 14,901	$ 2,714,000	$ 2,800,000	$ 3,150,000		
Total Revenues	**-**	**-**	**-**	**14,901**	**2,714,000**	**2,800,000**	**3,150,000**	3.17%	12.50%
Salaries and wages	-	-	35,870	88,812	1,742,600	1,831,200	1,980,600		
Retirement	-	-	4,980	12,423	244,000	256,400	277,300		
Fringe benefits	-	-	10,447	27,328	219,600	247,200	271,700		
Total Personal Services	**-**	**-**	**51,297**	**128,563**	**2,206,200**	**2,334,800**	**2,529,600**	5.83%	8.34%
Materials and supplies	-	-	-	74,609	185,000	185,000	211,500		
Uniforms and clothing	-	-	-	-	22,000	10,000	25,000		
Rents and leases	-	-	-	-	25,500	25,500	10,000		
Utilities	-	-	-	-	8,000	8,000	6,000		
Maintenance and repairs	-	-	-	-	43,000	55,000	20,000		
Professional development	-	-	-	2,959	13,800	13,800	16,300		
Consulting services	-	-	-	-	126,000	126,000	126,000		
Payment for services	-	-	-	8,735	78,800	78,800	195,000		
Miscellaneous expenditures	-	-	-	828	79,100	64,100	11,100		
Total Supplies and Services	**-**	**-**	**-**	**87,131**	**581,200**	**566,200**	**620,900**	-2.58%	9.66%
Grand Total	**$ -**	**$ -**	**$ 51,297**	**$ 215,694**	**$ 2,787,400**	**$ 2,901,000**	**$ 3,150,500**	4.08%	8.60%
Revenues over/(under) expenditures	$ -	$ -	$ (51,297)	$ (200,793)	$ (73,400)	$ (101,000)	$ (500)		

Explanation of Significant Increases/Decreases

Note: This budget includes Community Center operations and fitness and aquatic programs. The Facility Maintenance budget includes BCCC utilities and maintenance contracts.

Line Item	Explanation
Revenue	Proposed increase revenue for membership fees with planned nominal increase in rates, change to fitness class pass for programs.
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026. Additionally, a proposed increase for: (1) addition of 1 FTE for a full-time Coordinator position (pay grade 20) - estimated at $125,400 all-in; (2) additional hours for the part-time Manager-on-Duty position (.62 FTE); (3) additional for the part-time Child Care Attendant position (.17 FTE); (4) additional front desk hours (.84 FTE); (5) addition of a part-time Swim Lesson Instructor position (.39 FTE); (6) addition of a part-time Swim Lesson Coordinator position (.10 FTE). These increases are offset by reducing the employee strength table by 1 FTE - Aquatics Coordinator, which was added in 2025 for establishment of a Learn to Swim program (.5 FTE was budgeted here at an all-in cost of $64,000). This program will be re-evaluated during 2026.
Materials and Supplies	Proposed increase for: (1) fitness center wipes ($17,000); (2) event center risers ($3,500); (3) and CO2 for pool ($6,000).
Uniforms and clothing	Proposed increase for uniforms for part-time staff and full-time allowance.
Rents and lease	Proposed decrease for e-sports maintenance being moved to Information Technology budget and reduction to realign expense budget.
Utilities	Proposed decrease budget for streaming services being moved to Information Technology budget, off by increased mobile technology costs.
Maintenance and repairs	Proposed decrease due to the majority of the items being captured in the facilities maintenance budget.
Payment for services	Proposed increase for: (1) credit card processing fees ($64,000); (2) event center promotion ($2,000); (3) payments for iPad monthly ($2,400).
Miscellaneous expenses	Proposed decrease to realign expenes in the Payment for Services line.

Tree Planting Fund - Parks and Recreation Department

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Revenues:									
Tree planting donation	$ 20,396	$ 24,550	$ 11,800	$ 38,200	$ 15,000	$ 15,000	$ 15,000		
Miscellaneous (grants)	-	19,815	13,790	20,125	16,700	-	-		
Total Revenues	**20,396**	**44,365**	**25,590**	**58,325**	**31,700**	**15,000**	**15,000**	-52.68%	0.00%
Materials and supplies	18,438	42,680	14,087	-	15,000	15,000	25,000		
Maintenance and repairs	1,562	18,919	45,840	15,000	-	-	-		
Total Supplies and Services	**20,000**	**61,599**	**59,927**	**15,000**	**15,000**	**15,000**	**25,000**	0.00%	66.67%
Total Expenditures	**$ 20,000**	**$ 61,599**	**$ 59,927**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 25,000**	0.00%	66.67%
Revenues over/(under) operating expenditures	$ 396	$ (17,234)	$ (34,337)	$ 43,325	$ 16,700	$ -	$ (10,000)		

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Materials and supplies	Propose increase for the purchase of additional trees.

Parks and Recreation Department - Swimming Pool Fund

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Revenues:									
Charges for services	$ 769,722	$ 899,990	$ 975,731	$ 996,344	$ 900,000	$ 1,038,800	$ 1,038,800		
Total Revenues	**769,722**	**899,990**	**975,731**	**996,344**	**900,000**	**1,038,800**	**1,038,800**	15.42%	0.00%
Salaries and wages	408,480	463,614	543,974	567,740	651,500	733,900	707,500		
Retirement	17,466	64,808	75,897	79,342	91,200	102,800	99,100		
Fringe benefits	57,179	25,751	22,400	23,286	47,900	67,900	51,200		
Total Personal Services	**483,125**	**554,173**	**642,271**	**670,368**	**790,600**	**904,600**	**857,800**	14.42%	-5.17%
Materials and supplies	48,794	63,429	76,681	76,317	85,000	85,000	85,000		
Non-capital assets	6,979	-	-	-	15,000	8,000	41,500		
Uniforms and clothing	-	2,193	2,766	3,068	5,000	4,500	4,500		
Rents and leases	-	-	2,725	-	500	-	-		
Utilities	89,036	129,752	113,703	108,268	135,000	140,000	140,000		
Maintenance and repairs	19,572	24,298	53,999	36,411	50,000	55,000	66,000		
Professional development	244	5	5,488	3,419	5,500	5,500	7,000		
Consulting services	44,347	42,072	48,946	-	5,000	5,000	5,000		
Payment for services	18,496	22,972	26,644	58,325	40,000	46,000	56,000		
Miscellaneous expenditures	4,407	1,836	1,862	5,298	9,000	4,000	4,000		
Total Supplies and Services	**231,875**	**286,557**	**332,814**	**291,106**	**350,000**	**353,000**	**409,000**	0.86%	15.86%
Grand Total	**$ 715,000**	**$ 840,730**	**$ 975,085**	**$ 961,474**	**$ 1,140,600**	**$ 1,257,600**	**$ 1,266,800**	10.26%	0.73%
Revenues over/(under) operating expenditures	$ 54,722	$ 59,260	$ 646	$ 34,870	$ (240,600)	$ (218,800)	$ (228,000)		

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Revenues	Planned 2.5% pass rate Increase, will offer early bird renewal at 2025 pricing through a stated date.
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026. Additionally, a proposed increase is due to increasing pay rates for the Swim Lesson Instructor and Swim Lesson Coordinator part-time positions. These increases are offset by reducing the employee strength table by 1 FTE - Aquatics Coordinator, which was added in 2025 for establishment of a Learn to Swim program (.5 FTE was budgeted here at an all-in cost of $64,000). This program will be re-evaluated during 2026.
Non-capital assets	Proposed increase for: (1) funbrella replacement ($3,000); (2) cleaning machines at 3 pools ($18,000); (3) hammerhead vac (2,500); (4) pool vac at Devon ($7,500); (5) CO2 tank at Tremont Pool ($10,000).
Maintenance and repairs	Proposed increase for repairs at the Tremont Climbing Wall.
Professional development	Proposed increase for Red Cross certification expenses.
Payment for services	Proposed increase to accommodate background/drug screening and credit card processing fees.

Capital Funds - Parks and Recreation Department

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 61,306	$ 53,429	$ 49,419	$ 50,016	$ 95,400	$ 104,000	$ 152,700	9.01%	46.83%
Retirement	8,583	7,480	6,918	7,002	13,400	14,600	21,400		
Fringe benefits	1,610	1,450	1,336	1,351	32,600	34,700	51,800		
Total Personal Services	**71,499**	**62,359**	**57,673**	**58,369**	**141,400**	**153,300**	**225,900**		
Grand Total	**$ 71,499**	**$ 62,359**	**$ 57,673**	**$ 58,369**	**$ 141,400**	**$ 153,300**	**$ 225,900**	8.42%	47.36%

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026.

Police

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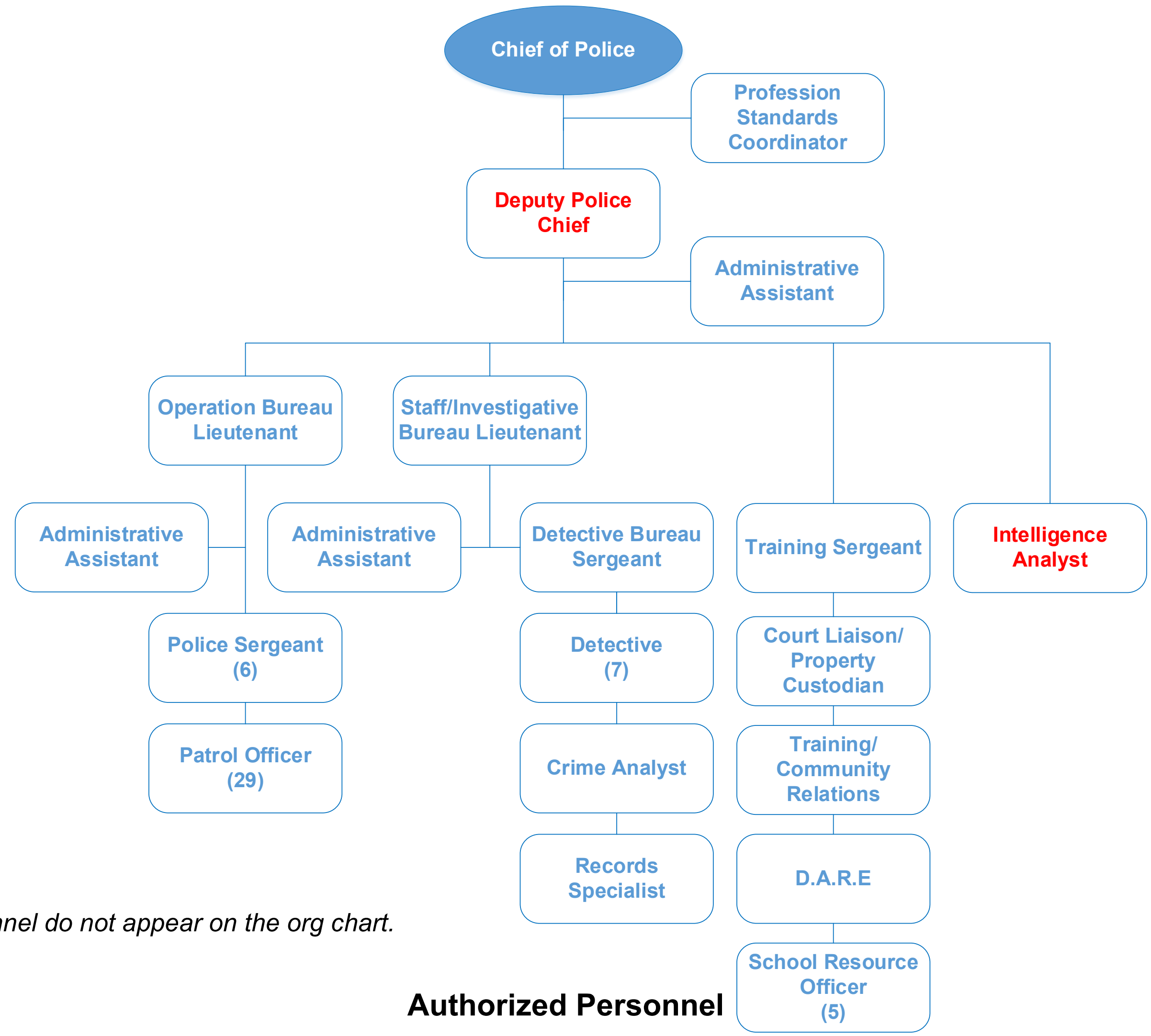

* *Note: Part-time personnel do not appear on the org chart.*

Authorized Personnel

Authorized Personnel	**2021**	**2022**	**2023**	**2024**	**2025 (Amended)**	**2026 (Adopted)**	**2026 (Proposed)**
Full-Time Budgeted	57.00	58.00	60.00	60.00	62.00	60.00	64.00
FTE	1.56	0.50	0.50	0.50	0.50	0.50	0.50
Total	**58.16**	**58.50**	**60.50**	**60.50**	**62.50**	**60.50**	**64.50**

Police Division - Total

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 6,138,177	$ 5,992,187	$ 6,674,357	$ 7,051,936	$ 7,413,500	$ 7,728,900	$ 8,728,600	4.25%	12.93%
Retirement	1,105,625	1,124,675	1,192,266	1,269,873	1,416,500	1,475,600	1,625,800		
Fringe benefits	906,534	914,144	1,102,728	1,247,018	1,519,700	1,607,300	1,659,400		
Total Personal Services	**8,150,336**	**8,031,006**	**8,969,351**	**9,568,827**	**10,349,700**	**10,811,800**	**12,013,800**	4.46%	11.12%
Materials and supplies	96,896	80,604	94,615	73,662	152,500	152,500	196,000		
Non-capital assets	45,029	34,672	-	30,831	203,000	20,000	442,000		
Uniforms and clothing	78,219	31,380	65,424	48,549	81,500	81,500	88,200		
Rents and leases	27,356	53,764	21,445	74,530	87,000	87,000	117,000		
Utilities	28,328	25,245	35,690	21,290	41,000	41,000	41,000		
Maintenance and repairs	8,319	15,370	17,089	21,797	23,500	23,500	23,500		
Professional development	79,540	44,988	91,815	69,078	126,000	136,000	136,000		
Consulting services	982,024	1,159,532	1,421,846	1,372,467	1,600,000	1,600,000	1,680,000		
Payment for services	11,002	4,510	18,170	22,132	39,700	39,700	89,700		
Miscellaneous expenditures	2,433	1,403	7,003	2,383	3,500	3,500	3,500		
Total Supplies and Services	**1,359,146**	**1,451,468**	**1,773,097**	**1,736,719**	**2,357,700**	**2,184,700**	**2,816,900**	-7.34%	28.94%
Grand Total	**$ 9,509,482**	**$ 9,482,474**	**$ 10,742,448**	**$ 11,305,546**	**$ 12,707,400**	**$ 12,996,500**	**$ 14,830,700**	2.28%	14.11%

General Fund - Police Division	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 5,936,685	$ 5,829,310	$ 6,504,015	$ 6,872,957	$ 7,231,100	$ 7,539,500	$ 8,425,900		
Retirement	1,075,579	1,093,753	1,160,267	1,236,298	1,380,900	1,438,700	1,572,800		
Fringe benefits	875,690	894,241	1,082,929	1,224,625	1,484,600	1,570,200	1,587,500		
Total Personal Services	**7,887,954**	**7,817,304**	**8,747,211**	**9,333,880**	**10,096,600**	**10,548,400**	**11,586,200**	4.47%	9.84%
Materials and supplies	96,276	79,456	92,232	72,894	145,000	145,000	185,000		
Non-capital assets	45,029	34,672	-	30,831	29,000	20,000	142,000		
Uniforms and clothing	78,219	31,380	65,424	48,549	81,500	81,500	81,500		
Rents and leases	22,978	49,255	15,180	74,530	77,000	77,000	77,000		
Utilities	28,328	25,245	35,690	21,290	41,000	41,000	41,000		
Maintenance and repairs	8,319	15,370	17,089	21,797	23,500	23,500	23,500		
Professional development	79,540	44,988	91,815	69,078	126,000	136,000	136,000		
Consulting services	982,024	1,159,532	1,421,846	1,372,467	1,600,000	1,600,000	1,680,000		
Payment for services	11,002	4,510	18,170	22,132	39,700	39,700	89,700		
Miscellaneous expenditures	2,433	1,403	7,003	2,383	3,500	3,500	3,500		
Total Supplies and Services	**1,354,148**	**1,445,811**	**1,764,449**	**1,735,951**	**2,166,200**	**2,167,200**	**2,459,200**	0.05%	13.47%
Grand Total	**$ 9,242,102**	**$ 9,263,115**	**$ 10,511,660**	**$ 11,069,831**	**$ 12,262,800**	**$ 12,715,600**	**$ 14,045,400**	3.69%	10.46%

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026. Additionally, a proposed increase for: (1) the replacement of 1 FTE - Lieutenant (union) position with 1 FTE - Deputy Chief (non-union, pay grade 29) - estimated at $207,100 all-in; the addition of 1 FTE for the SRO position at Wellington that was approved in 2025; the addition of 1FTE (temporary) for the 24-month hire-ahead related to the replacement of the DEA Agent that was approved during 2025.
Materials and supplies	Proposed increase for additional ammunition need for duty and practice.
Non-capital assets	Proposed increase for: (1) taser replacements ($85,000, or $1,300/officer); (2) shoulder mic and earpiece replacement ($12,000); (3) ballistic vest replacements ($45,000) - half would be reimbursed by through a grant.
Consulting services	Proposed increase for NRECC dispatching services.
Payment for services	Proposed increase for body worn camera licensing. The current system was purchased under a limited contract and will expire during 2026. This licensing will bridge the gap until a new contract begins in 2027.

Enforcement Education Fund - Police Division									
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Revenues:									
Fine revenue	$ 1,196	$ 887	$ 465	$ 570	$ 1,000	$ 2,500	$ 1,000		
Total Revenues	**1,196**	**887**	**465**	**570**	**1,000**	**2,500**	**1,000**	150.00%	-60.00%
Materials and supplies	620	139	306	768	2,500	2,500	1,000		
Total Supplies and Services	**620**	**139**	**306**	**768**	**2,500**	**2,500**	**1,000**	0.00%	-60.00%
Total Expenditures	**$ 620**	**$ 139**	**$ 306**	**$ 768**	**$ 2,500**	**$ 2,500**	**$ 1,000**	0.00%	-60.00%
Revenues over/(under) operating expenditures	$ 576	$ 748	$ 159	$ (198)	$ (1,500)	$ -	$ -		

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Revenue	Proposed decrease to adjust to prior year averages and current year trend.
Materials and supplies	Proposed decrease to adjust to prior year averages and current year trend.

Law Enforcement Fund - Police Division	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Sale of forfeited property	$ 55,705	$ 219,731	$ 134,665	$ 2,503,169	$ 110,000	$ 110,000	$ 110,000		
Total Revenues	**55,705**	**219,731**	**134,665**	**2,503,169**	**110,000**	**110,000**	**110,000**	0.00%	0.00%
Salaries and wages	155,737	162,877	170,342	178,979	182,400	189,400	302,700	3.84%	59.82%
Retirement	30,046	30,922	31,999	33,575	35,600	36,900	53,000		
Fringe benefits	30,844	19,903	19,799	22,393	35,100	37,100	71,900		
Total Personal Services	**216,627**	**213,702**	**222,140**	**234,947**	**253,100**	**263,400**	**427,600**		
Materials & supplies	-	1,009	2,077	-	5,000	5,000	5,000		
Non-capital assets	-	-	-	-	174,000	-	300,000		
Rents and leases	4,378	4,509	6,265	-	10,000	10,000	40,000		
Total Supplies and Services	**4,378**	**5,518**	**8,342**	**-**	**189,000**	**15,000**	**345,000**	-92.06%	2200.00%
Total Expenditures	**$ 221,005**	**$ 219,220**	**$ 230,482**	**$ 234,947**	**$ 442,100**	**$ 278,400**	**$ 772,600**	-37.03%	177.51%
Revenues over/(under) operating expenditures	$ (165,300)	$ 511	$ (95,817)	$ 2,268,222	$ (332,100)	$ (168,400)	$ (662,600)		

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026. Additionally, a proposed increase for the addition of 1 FTE - Criminal Intelligence Analyst (estimated pay grade 24) - estimated at $150,000 all-in.
Non-capital assets	Proposed increase for: (1) 20 ballistic shields ($75,000 or $3,750/shield) - the division currently only has five ballistic shields (one rifle-rated), which is insufficient to meet the demands of modern policing; (2) 60 ballistic helmets ($150,000 or $2,500/helmet) - the ballistic helmets currently in service are over five years old; (3) 13 vehicle mounted night-vision cameras ($75,000 or $5,770/camera) - the cameras will enhance officer safety and operational effectiveness during nighttime patrols and will align with the purchase of the police drone and assist in high-risk and low-visibility environments.
Rents and leases	Proposed increase for the rental metal detectors to enhance security during mayor's court and other events. This was approved in 2025.

Local Coronavirus Fund - Police Division	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026
Salaries and wages	$ 45,755	$ -	$ -	$ -	$ -	$ -	$ -
Total Personal Services	**45,755**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total	**$ 45,755**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Explanation of Significant Proposed Changes

CARES Act funds have been fully expended.

OneOhio Opioid Fund - Police Division	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Materials and supplies	-	-	-	-	-	-	5,000		
Uniforms and clothing	-	-	-	-	-	-	6,700		
Total Supplies and Services	**-**	**-**	**-**	**-**	**-**	**-**	**11,700**	0.00%	100.00%
Grand Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,700**	0.00%	100.00%

Explanation of Significant Proposed Changes

Line Item	*Explanation*
Materials and supplies	Proposed increase for the purchase of DARE workbooks for all schools with the DARE curriculum.
Uniforms and clothing	Proposed increase for the purchase of DARE shirts for all school students.

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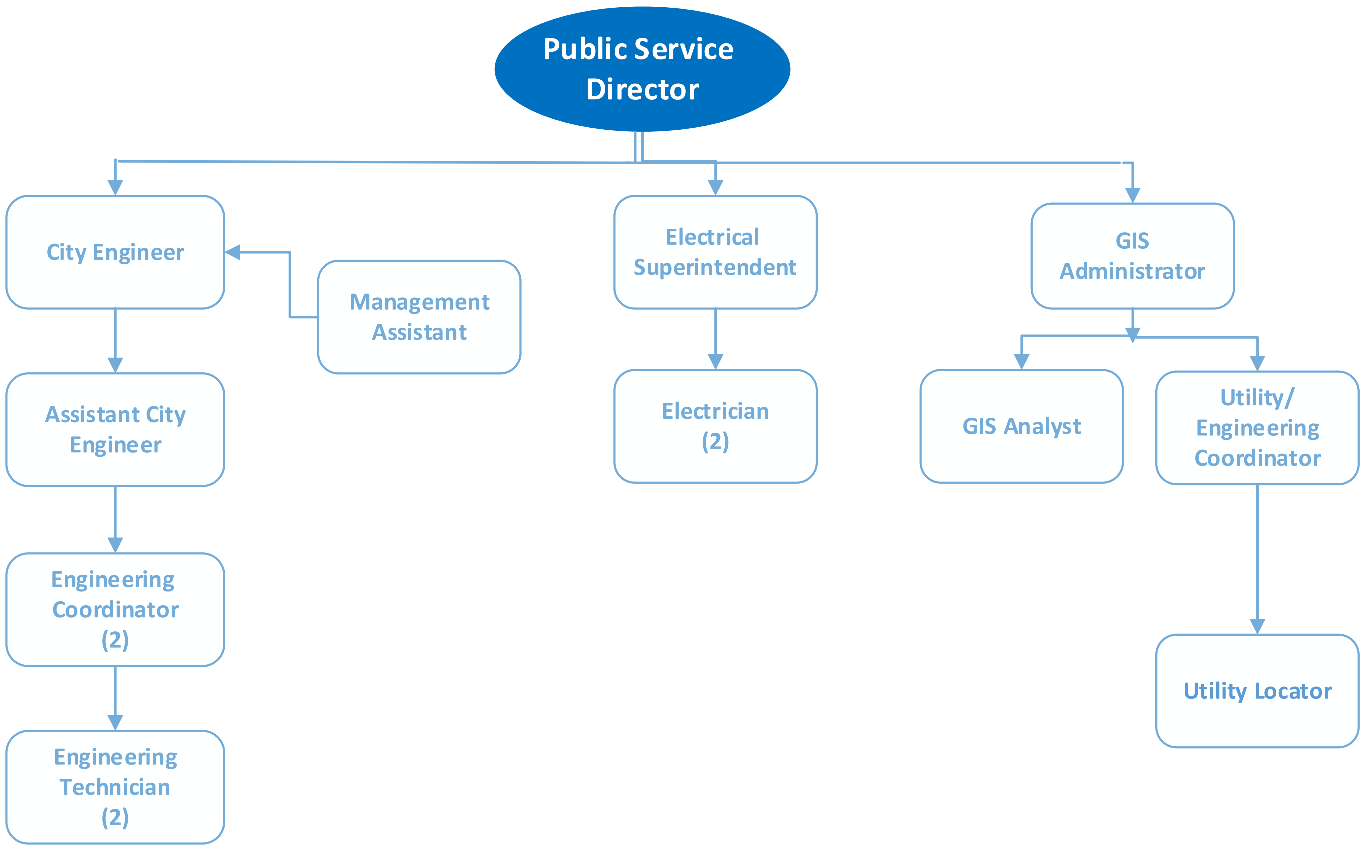


** Note: Part-time personnel do not appear on the org chart.*

Authorized Personnel

Authorized Personnel	2021	2022	2023	2024	2025 (Amended)	2026 (Adopted)	2026 (Proposed)
Full-Time Budgeted	17.00	18.00	18.00	19.00	19.00	19.00	17.00
FTE	1.73	1.44	1.44	0.96	0.96	0.96	0.96
Total	**18.73**	**19.44**	**19.44**	**19.96**	**19.96**	**19.96**	**17.96**

Public Service Administration Division - Total									
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 1,391,724	$ 1,407,843	$ 1,465,676	$ 1,615,773	$ 1,798,500	$ 1,886,100	$ 1,605,500		
Retirement	194,134	197,047	204,806	225,619	251,800	264,000	224,800		
Fringe benefits	242,774	259,167	286,471	372,560	491,900	516,200	447,100		
Total Personal Services	**1,828,632**	**1,864,057**	**1,956,953**	**2,213,952**	**2,542,200**	**2,666,300**	**2,277,400**	4.88%	-14.59%
Materials and supplies	65,022	45,639	57,300	70,605	128,000	128,000	139,000		
Non-capital assets	191,194	188,890	84,570	-	179,900	-	161,500		
Uniforms and clothing	5,235	3,287	2,193	3,943	8,000	8,000	9,000		
Rents and leases	32,983	25,002	12,103	5,810	26,000	26,000	26,000		
Utilities	149,752	145,313	179,577	189,265	185,000	185,000	185,000		
Maintenance and repairs	102,910	67,284	83,669	23,631	181,300	185,900	185,900		
Professional development	8,549	11,373	18,424	17,454	29,500	29,500	29,500		
Consulting services	49,374	67,500	75,312	47,500	75,000	80,000	125,000		
Payment for services	7,134	21,302	151,592	1,004	30,000	30,000	78,000		
Miscellaneous expenditures	-	65	320	798	1,000	1,000	1,000		
Total Supplies and Services	**612,153**	**575,655**	**665,060**	**360,010**	**843,700**	**673,400**	**939,900**	-20.18%	39.58%
Grand Total	**$ 2,440,785**	**$ 2,439,712**	**$ 2,622,013**	**$ 2,573,962**	**$ 3,385,900**	**$ 3,339,700**	**$ 3,217,300**	-1.36%	-3.66%

General Fund - Public Service Administration Division

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Operating									
Salaries and wages	$ 694,017	$ 675,348	$ 694,479	$ 821,304	$ 765,400	$ 827,000	$ 809,000		
Retirement	96,490	94,498	96,878	114,463	107,200	115,800	113,300		
Fringe benefits	153,023	169,286	190,691	259,881	346,400	367,600	366,100		
Total Personal Services	**943,530**	**939,132**	**982,048**	**1,195,648**	**1,219,000**	**1,310,400**	**1,288,400**	7.50%	-1.68%
Materials and supplies	15,184	7,889	14,375	9,801	11,000	11,000	11,000		
Non-capital assets	-	-	-	-	13,800	-	-		
Uniforms and clothing	3,007	1,772	1,317	2,423	6,000	6,000	7,000		
Rents and leases	32,224	24,192	11,266	4,931	25,000	25,000	25,000		
Utilities	13,035	10,639	11,917	10,981	15,000	15,000	15,000		
Maintenance and repairs	-	-	253	-	2,000	2,000	2,000		
Professional development	8,489	11,038	16,874	16,465	23,000	23,000	23,000		
Consulting services	49,374	67,500	75,312	47,500	70,000	75,000	120,000		
Payment for services	540	685	150,839	982	12,000	12,000	13,000		
Miscellaneous expenditures	-	-	320	798	1,000	1,000	1,000		
Total Supplies and Services	**121,853**	**123,715**	**282,473**	**93,881**	**178,800**	**170,000**	**217,000**	-4.92%	27.65%
Grand Total	**$ 1,065,383**	**$ 1,062,847**	**$ 1,264,521**	**$ 1,289,529**	**$ 1,397,800**	**$ 1,480,400**	**$ 1,505,400**	5.91%	1.69%

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026.
Uniforms and clothing	Proposed increase for the purchase of logo gear according to updated policy.
Consulting services	Proposed increase for conducting a speed management plan.
Payment for services	Proposed increase for imagery services and drone maintenance.

Street Maintenance and Repair Fund - Public Service Administration Division

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 308,013	$ 301,101	$ 346,612	$ 377,420	$ 396,900	$ 409,200	$ 194,100		
Retirement	43,086	42,154	48,526	52,769	55,600	57,300	27,200		
Fringe benefits	79,197	78,324	81,538	97,904	123,800	126,500	60,600		
Total Personal Services	**430,296**	**421,579**	**476,676**	**528,093**	**576,300**	**593,000**	**281,900**	2.90%	-52.46%
Materials and supplies	37,625	28,235	27,747	47,776	88,000	88,000	93,000		
Non-capital assets	9,445	144,849	84,570	-	141,100	-	161,500		
Uniforms and clothing	2,228	1,515	876	1,520	2,000	2,000	2,000		
Rents and leases	759	810	837	879	1,000	1,000	1,000		
Utilities	136,717	134,674	167,660	178,284	170,000	170,000	170,000		
Maintenance and repairs	58,040	60,900	68,859	18,042	129,300	133,900	133,900		
Professional development	60	335	1,550	989	6,500	6,500	6,500		
Consulting services	-	-	-	-	5,000	5,000	5,000		
Payment for services	6,535	20,575	735	-	10,000	10,000	57,000		
Miscellaneous expenditures	-	65	-	-	-	-	-		
Total Supplies and Services	**251,409**	**391,958**	**352,834**	**247,490**	**552,900**	**416,400**	**629,900**	-24.69%	51.27%
Grand Total	**$ 681,705**	**$ 813,537**	**$ 829,510**	**$ 775,583**	**$ 1,129,200**	**$ 1,009,400**	**$ 911,800**	-10.61%	-9.67%

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026. Additionally, a proposed reduction of payroll by reallocating two existing Electrical Technician (pay grade 19) positions from the Electrical Division to the Facilities Maintenance Department.
Materials and supplies	Proposed increase due to increasing materials and supply costs.
Non-capital assets	Proposed increase for the purchase of 8 radar signal detection units and LED retrofit kits for Reed Road (approximately $600-$700 per).
Payment for services	Proposed increase for (1) street light painting contract ($22,000); (2) a contingency contract in case additional services are needed for street light work ($25,000).

Neighborhood Lighting Fund - Public Service Administration Division

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Maintenance fees	$ 64,227	$ 63,239	$ 64,286	$ 63,242	$ 66,000	$ 63,000	$ 63,000		
Total Revenues	**64,227**	**63,239**	**64,286**	**63,242**	**66,000**	**63,000**	**63,000**	-4.55%	0.00%
Salaries and wages	7,182	21,842	24,693	11,986	28,900	28,900	21,700		
Retirement	1,006	3,058	3,457	1,678	4,000	4,000	3,000		
Fringe benefits	175	467	3,508	3,891	5,000	5,000	4,400		
Total Personal Services	**8,363**	**25,367**	**31,658**	**17,555**	**37,900**	**37,900**	**29,100**	0.00%	-23.22%
Materials and supplies	12,213	9,515	15,178	13,028	29,000	29,000	35,000		
Non-capital assets	181,749	44,041	-	-	25,000	-	-		
Maintenance and repairs	44,870	6,384	14,557	5,589	50,000	50,000	50,000		
Payment for services	59	42	18	22	8,000	8,000	8,000		
Total Supplies and Services	**238,891**	**59,982**	**29,753**	**18,639**	**112,000**	**87,000**	**93,000**	-22.32%	6.90%
Grand Total	**$ 247,254**	**$ 85,349**	**$ 61,411**	**$ 36,194**	**$ 149,900**	**$ 124,900**	**$ 122,100**	-16.68%	-2.24%
Revenues over/(under) operating expenditures	$ (183,027)	$ (22,110)	$ 2,875	$ 27,048	$ (83,900)	$ (61,900)	$ (59,100)		

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026. Additionally, the reduction is a result of the noted changes to the electrical staff.
Materials and supplies	Proposed increase due increasing materials and supply costs.

Capital Funds - Public Service Administration Division

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Salaries and wages	$ 382,512	$ 409,552	$ 399,892	$ 405,063	$ 607,300	$ 621,000	$ 580,700		
Retirement	53,552	57,337	55,945	56,709	85,000	86,900	81,300		
Fringe benefits	10,379	11,090	10,734	10,884	16,700	17,100	16,000		
Total Personal Services	**446,443**	**477,979**	**466,571**	**472,656**	**709,000**	**725,000**	**678,000**	2.26%	-6.48%
Grand Total	**$ 446,443**	**$ 477,979**	**$ 466,571**	**$ 472,656**	**$ 709,000**	**$ 725,000**	**$ 678,000**	2.26%	-6.48%

Explanation of Significant Increases/Decreases

Line Item	*Explanation*
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026.

City of Upper Arlington®

Capital

City of
Upper Arlington®

CAPITAL EQUIPMENT

The City prepares its operating budget on a biennial basis; however, the Capital Equipment Budget is adopted annually. This approach provides the City with the necessary flexibility to respond to changing operational and fiscal circumstances. Unlike more predictable and recurring operational costs such as personnel expenses, the need for capital equipment may vary from year to year due to unforeseen circumstances, emergency situations, technological advancements, or changes in departmental priorities. By adopting the Capital Equipment Budget on an annual basis, the City can reassess its needs, evaluate the performance and effectiveness of previously acquired equipment, and prioritize new purchases using the most current and relevant information available. This process also allows for timely adjustments to reflect evolving strategic goals, technological improvements, and broader economic conditions.

The Capital Equipment Budget includes both additional and replacement equipment required for the City's fleet, office, and technology operations, as well as other specialized tools and equipment used across departments. Each budget cycle, departments conduct an internal assessment of their capital equipment needs and submit requests with detailed justifications to the City Manager for review and consideration in the proposed budget. As part of this process, departments work collaboratively with the City's Fleet Maintenance Division and Information Technology Division to ensure requests align with established replacement schedules, operational requirements, and fiscal priorities.

For fleet-related equipment, the Fleet Maintenance Division utilizes the FASTER fleet management software to schedule preventative maintenance and monitor repair costs for all City vehicles. This system tracks usage, maintenance history, and repair costs, providing data to evaluate when vehicles should be replaced. A rating of fifteen (15) or higher typically indicates that replacement should be considered due to increased maintenance requirements or declining reliability.

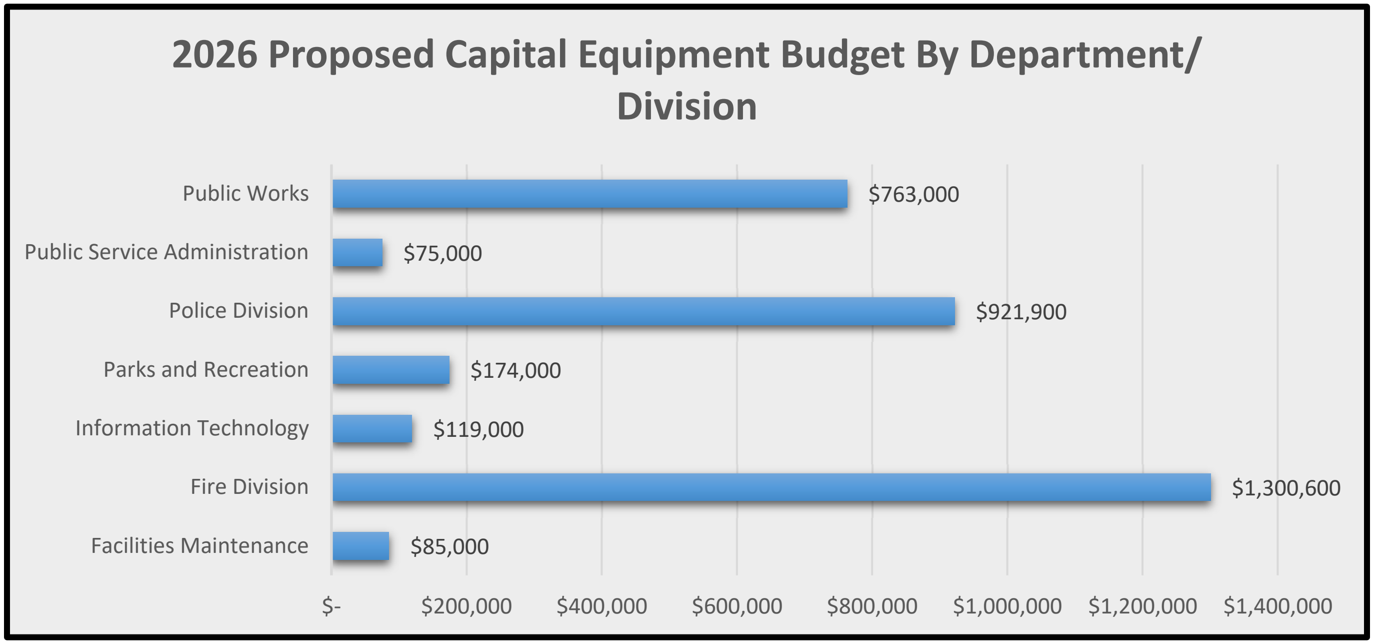
For information technology and office-related equipment, the City conducts regular reviews to determine the necessity of purchases and to maintain an established technology replacement schedule. Computers, printers, and other hardware are evaluated to ensure that outdated or inefficient equipment is retired in a timely manner. Office equipment is similarly reviewed for reliability, functionality, and expected service life. When financially advantageous, leasing options are considered to optimize resource utilization.
The majority of the City's capital equipment purchases are funded through the Capital Equipment Fund and the Technology Fund.

The Capital Equipment Fund is supported by a dedicated one-half (½) mill permanent property tax, which generates approximately $1.5 million annually. The Technology Fund is financed through revenues derived from cellular tower lease agreements and is used exclusively for technology and related equipment purchases. Beginning in Fiscal Year 2018, the City began supplementing these dedicated revenue sources with transfers from the General Fund in recognition that equipment and technology costs were increasing at a faster rate than available revenues. This current proposed budget includes the same supplements as 2025 — $500,000 to the Capital Equipment Fund and $100,000 to the Technology Fund.

Additional funding for capital equipment acquisitions is provided through other dedicated sources, including revenues collected in the Water Surcharge, Sanitary Sewer Surcharge, and Stormwater Management Funds, as well as law enforcement funds, opioid settlement funds, and various grant awards.

CAPITAL EQUIPMENT

The majority of the City's capital equipment requests are replacement in nature, reflecting the ongoing maintenance and renewal of the City's existing asset base. Replacement or routine items generally include the scheduled replacement of fleet vehicles, the cyclical upgrade of technology equipment, and the replacement of other tools and equipment that have reached the end of their useful life. New or non-routine requests consist of items that do not replace existing assets, such as newly introduced technological systems or additional vehicles and equipment required to support expanded operations or new service delivery initiatives.



The proposed Fiscal Year 2026 Capital Equipment Budget total $3.4 million and is presented in detail on the following pages.

New for 2026: A five-year Fleet Replacement Plan was developed during 2025 to provide a more structured and long-term approach to fleet management and capital planning. The plan establishes projected replacement needs and estimated costs for future years to assist in strategic budgeting and financial forecasting. The future years identified in the Fleet Plan have been incorporated into the Fund Summaries for fiscal years 2027 through 2029 for planning purposes.

CAPITAL EQUIPMENT

Facilities Maintenance

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Scissor lift	1	N	$ 30,000	Capital Equipment Fund
2	Pickup truck and upfitting	1	N	55,000	Capital Equipment Fund
				$ 85,000	

Rationale:

1 Proposed new purchase of a scissor lift for city-wide use for various repairs - garage door maintenance, lighting, HVAC air handlers, tall install and repairs.

2 Proposed new purchase of a pickup truck (and upfitting) for use by the Facilities Manager.

Note: An additional pickup truck will be transferred from the Public Service Administration Division for the electricians that are proposed to moved this department.

Fire Division

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Medic and upfitting	1	R	$ 550,000	Capital Equipment Fund
2	Rescue highway stabilization kit and accessories	1	N	15,000	Capital Equipment Fund
3	Siren installation	1	R	70,000	Capital Equipment Fund
4	Medical supply dispenser - refrigerated unit	1	N	12,100	OneOhio Opioid Fund
5	Self-contained breathing apparatus (SCBA)	1	R	500,000	Capital Equipment Fund
6	Stair chairs for medic Units	4	R	20,200	Capital Equipment Fund
7	Intake valve retrofit for E71	1	R	7,500	Capital Equipment Fund
8	Medical CPR devices	2	R	59,000	OneOhio Opioid Fund
9	Medical ventilator equipment	5	R	66,800	OneOhio Opioid Fund
				$ 1,300,600	

Rationale:

1 Proposed replacement of cycle for Medic vehicle (5-year cycle) - 2015 International with a FASTER rating of 12 (Unit #4109). This item was slated for 2025 budget, however, was pushed to 2026. There is an expected 24-month build time after order is placed. This items includes the cost of a cot and power load system.

2 Proposed new purchase of technical rescue equipment for structural, trench and vehicle stabilization emergencies.

3 Proposed replacement of tornado Sirens: one siren was replaced in 2025, two additional sirens need replaced.

4 Proposed new purchase of a inventory control and dispensing system for EMS medications and supplies.

5 Proposed replacement of self-contained breathing apparatus'. The City was awarded a $340,000 FEMA grant with a 10% match, or $34,000. Any overages will be the City's responsibility. The current SCBA's are >15 years old, out of warranty, and require extensive overhaul and routine maintenance expenses. The air cylinders will be end of life by 2031 and will require replacement.

6 Proposed replacement of four stair chairs on the medic units due to being 20+ year old equipment. Though these items are below the capital threshold, however, they are additions to an existing asset and thus are included on this list.

7 Proposed replacement of the intake valve on E71. Though this item is below the capital threshold, however, they are additions to an existing asset and thus are included on this list.

8 Proposed replacement of existing equipment. The newest of the three mechanical CPR devices is from 2019 the other two are older. One unit was sent for repair diagnostic and the repair cost is running $4,546. The cost to replace an Autopulse platform, with updated technology is approximately $22,500. Platforms are now with legacy and will not be supported past 2028 with parts and service.

9 Proposed replacement of existing equipment that is >25 years old. Used to provide artificial respiratory support to patients with compromised airways.

CAPITAL EQUIPMENT

Information Technology Department

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Citywide alerting system - City Manager	1	N	$ 18,000	Capital Equipment Fund
2	Core network switches for SOCC - IT	1	R	26,000	Technology Fund
3	Firewalls for SOCC - IT	1	R	16,000	Capital Equipment Fund
4	MSC security camera server - IT	1	R	23,000	Technology Fund
5	Remote data storage - IT	1	N	16,000	Capital Equipment Fund
6	Fiber network switch - IT	1	N	20,000	Capital Equipment Fund
				$ 119,000	

Rationale:

1 Proposed new purchase of alerting system so residents can send questions to the city and the city can communicate to residents and businesses via texting. Info on https://textmygov.com/.

2 Proposed replacement purchase due to moving the disaster recovery function to the State's datacenter in 2025. This request is for enterprise class network switches to allow for increased data throughput and security.

3 Proposed replacement purchase for firewall that would provide increased data throughput and security controls for the city's disaster recovery function in the State's datacenter.

4 Proposed replacement purchase of an existing server that stores the city's security camera video data. This is needed for more storage space and improved performance.

5 Proposed new purchase of hardware and software to allow for large datasets to be stored in a secure manner.

6 Proposed new purchase for a spare fiber network switch in the event that a live switch fails.

CAPITAL EQUIPMENT

Parks and Recreation Department

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Mower	1	R	$ 20,000	Capital Equipment Fund
2	Dump truck and watering tank system	1	R	115,000	Capital Equipment Fund
3	Top dresser	1	R	39,000	Capital Equipment Fund
				$ 174,000	

Rationale:

1 Proposed replacement of a mower - 2021 Toro with a FASTER rating of 15 (Unit #41120).

2 Proposed replacement of a dump truck, with snow control and watering tank system - 2012 F450 with a FASTER rating of 11.7 (Unit #4095). It is recommend that this truck be replaced with heavier duty truck due to the weight of watering tank system.

3 Proposed replacement of a top dresser - 2002 Toro Top Dresser with a FASTER rating of 9.3 (Unit #33938). Replacement is recommended based on age (23 yrs old). Unit has no hour or mileage meter to factor into the Faster Rating. It is recommended that the unit be replaced with larger unit to serve both diamonds and sports fields.

CAPITAL EQUIPMENT

Police Division

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Police interceptors and upfitting	2	R	$ 219,900	Capital Equipment Fund
2	Unmarked vehicle and upfitting	2	R	62,000	Capital Equipment Fund
3	Tactical operation medical manikin	1	N	80,000	Law Enforcement Fund
4	Virtual police training simulator	1	N	125,000	Law Enforcement Fund
5	Mobile modular shoot house	1	N	35,000	Law Enforcement Fund
6	Mobile barriers (16) and trailers (2)	16/2	N	300,000	Law Enforcement Fund
7	Tethered drone	2	N	100,000	Law Enforcement Fund
				$ 921,900	

Rationale:

1 Proposed replacement of two police cruisers - 2020 Ford Interceptor with a FASTER rating of 13.2 (Unit #4183), 202 Ford Interceptor with a FASTER rating of 13.2 (Unit #4197). Additionally, Unit # 4172, which was scheduled for replacement in 2025, will be maintained for the Wellington SRO.

2 Proposed replacement of two unmarked vehicles - 2011 Ford Fusion with a FASTER rating of 12.9 (Unit #4079) and 2016 Ford Fusion with a FASTER rating of 14.0 (Unit #4129). It is recommended to replace with two used vehicles rather than buying new.

3 Proposed new purchase of a tactical operation medical manikin to enhance our joint police and fire training capabilities. This advanced training tool realistically simulates traumatic injuries and medical emergencies, allowing first responders to practice critical life-saving interventions under realistic conditions.

4 Proposed new purchase of a virtual police training simulator. The role of law enforcement in the community is multi-faceted. As demands on officers evolve, the Police Division continues to look for ways to improve outcomes. Historically, officers have been trained in “shoot / no-shoot” methodologies where officers make binary decisions for conflict resolution. This type of training ignores the complexity of decision-making and trains officers to view compliance from the standpoint of “force”. By utilizing a simulator, officers will be able to leverage human behavior and verbal de-escalation skills in a consistent, repeatable manner, along with their use of force options. Thus, teaching officers how to better seek compliance below the threshold of physical force.

5 Proposed new purchase of a mobile modular shoot house used to train officers in building searching, active threat response, and patrol scenarios (mental health response, domestic violence, etc.). This modular house will enable training staff to easily assemble walls, doors, and windows in our existing facilities, creating an environment that approximates a house with rooms.

6 Proposed new purchase of 16 mobile barriers, 2 hauling trailers, cable systems, accessories, and training to enhance roadway safety over other traffic management devices, including water barriers and road closed signs, emphasizes their role in preventing vehicle-borne attacks, highlights their utility in managing large special events.

7 Proposed new purchase of 2 tethered drones. These drones require no specialized training and no special permits or licenses (part 107). These drones only operate tethered and stay below the maximum altitude of non-part107 drone requirements

CAPITAL EQUIPMENT

Public Service Administration Division

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Trailer	1	R	$ 25,000	Capital Equipment Fund
2	Hybrid SUV	1	R	50,000	Capital Equipment Fund
				$ 75,000	

Rationale:

1 Proposed replacement of the existing trailer utilized by the Electric Division - 1997 trailer with a FASTER rating of 15.0 (Unit #33005). The trailer has degraded to the point that replacement is required. This unit is used to haul poles and equipment.

2 Proposed replacement of the existing Hybrid SUV that was totaled in 2025 and not replaced - 2025 Ford Maverick (Unit #4262).

CAPITAL EQUIPMENT

Public Works Division

Item Number	Description	Quantity	New (N) or Replacement (R)	Amount	Funding Source
1	Single axle dump truck with snow plow and spreader	1	R	$ 310,000	Capital Equipment Fund
2	Leaf Collection Trailer	1	R	100,000	Stormwater Management Fund
3	Sewer Truck	1	R	300,000	Sanitary Sewer Surcharge Fund
4	Pothole Patching Trailer	1	R	45,000	Capital Equipment Fund
5	Service truck upfitting	1		8,000	Capital Equipment Fund
				$ 763,000	

Rationale:

1 Proposed replacement of existing single axle dump truck - 2013 International with a FASTER rating of 10.1(Unit #4106). This unit is used for snow and leaf collection. The City is on a cycle of replacing at least on these large dump tucks each year.

2 Proposed replacement of existing leaf machine - 2016 Dinkmar with a FASTER rating of 15.0 (Unit #42234). The existing machine will become a spare, and an existing spare will be disposed (Unit #42285).

3 Proposed replacement of existing sewer cleaning truck - 2025 Ford with a FASTER rating of 15.0 (Unit # 2608).

4 Proposed replacement of existing pothole patching trailer that is no longer useful due to mechanical issues - 2015 Spaulding with a FASTER rating of 11.1 (Unit #4113). This will allow the Division to focus on smaller potholes rather than large patches.

5 Proposed upfitting of a current service truck to meet department needs.

City of Upper Arlington®

CAPITAL IMPROVEMENTS

The City's infrastructure system is composed primarily of residential streets, streetlights, traffic signals, and the network of underlying water, sanitary sewer, and stormwater lines. In addition, the City maintains numerous parks, which include recreational facilities, buildings, and landscaped areas. The majority of the City's Capital Improvement Program (CIP) focuses on the replacement and reconstruction of this existing infrastructure—particularly roads, lighting systems, and utility lines.

Capital Improvement Plan 2026 – 2035 (in millions)

Detail	Amount	Percent
Streets, etc. *(includes streets, sidewalks, lights, signals, etc.)*	**$117.43**	**54.09%**
Utilities *(includes waterlines, sewerlines, stormwater projects, bridges/culverts)*	**51.14**	**23.56%**
Parks *(excludes the proposed Community Center)*	**34.22**	**15.76%**
Miscellaneous *(includes internal facility projects)*	**14.31**	**6.59%**
Total	**$217.10**	**100.00%**

In accordance with the City's financial policies, a ten-year Capital Improvement Program is maintained and updated annually. The goal of this planning process is to ensure that sufficient funding is available to replace infrastructure based on the established service life of each component. The most recent update to the ten-year plan covers the years 2026 through 2035 and totals approximately $217.1 million. This represents an increase of $44.6 million over the previous year's (2025–2034) update. As in prior years, the most significant portion of the CIP is dedicated to street maintenance and reconstruction. When prioritizing street projects, the City considers both the condition and classification of the roadways such as state route, arterial, or collectors as well as proximity to schools, public safety facilities, public activity centers, and areas of economic development.

The City's CIP financing plan provides City Council with a long-term perspective on the fiscal viability of the program and allows for careful monitoring of the operating budget's capacity to support future improvements. Consistent with the City's adopted financial and debt policies, the plan utilizes a combination of cash and debt financing.

Cash funding for capital improvements comes primarily from two sources. First, since 1997, City Council has annually designated a portion of the General Fund to support capital projects. This amount historically ranged from $750,000 to $1.25 million but increased to $3 million in 2025, a level that will continue in 2026 and beyond. Additional transfers above this amount may be approved by Council for specific projects. All such funds are deposited into the Infrastructure Fund.

Second, in November 2014, voters approved an increase in the City's income tax rate from 2.0 percent to 2.5 percent, with the additional 0.5 percent dedicated exclusively to funding capital improvements. The revenue from this 0.5 percent increase—representing 20 percent of total income tax collections—is deposited into the Capital Asset Management (CAM) Fund. In addition, City Council has committed an additional 8 percent of income tax collections to this fund for capital improvements or for debt service payments on bonds issued for capital projects.

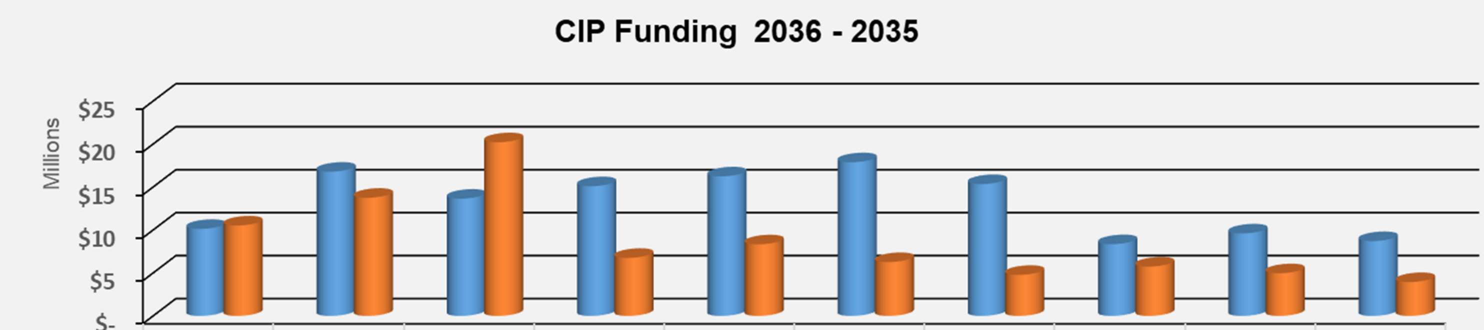
Other sources of cash funding for the CIP include fees and assessments deposited into the Water Surcharge, Sanitary Sewer Surcharge, and Stormwater Management Funds; sidewalk assessments; and grant proceeds.

CAPITAL IMPROVEMENTS

General obligation bonds remain the City's primary form of debt financing for capital improvements. The City continues to maintain a AAA bond rating from both Moody's and S&P Global, representing the highest possible credit rating—which allows the City to borrow funds at highly favorable interest rates. Proceeds from bond issues and the associated CIP expenditures are accounted for in the Bonded Improvement Fund. Under the current financial plan, the City anticipates issuing approximately $26.9 million in general obligation bonds in late 2025 or early 2026 to finance a portion of the 2026 and 2027 CIP.

All capital expenditures associated with the CIP are recorded under the budget line item "Capital improvements – CIP." Two additional capital improvement line items appear in the fund section of the budget. The first, "Capital improvements – Community Center/Office," tracks expenditures associated with the construction of the Bob Crane Community Center and adjacent tenant space. While the majority of project costs were incurred prior to 2025, $3 million is budgeted to this line item in 2026. These funds represent expected excess bond proceeds, which will be used to reimburse other funds for prior-year expenditures related to the project. The second line item, "Capital improvements – TIF," accounts for infrastructure improvements associated with development projects financed through Tax Increment Financing (TIF). No expenditures are budgeted in 2026 for this line item.

A summarized version of the 2026–2035 Capital Improvement Program follows this section. The complete ten-year plan is available for public review on the City's website at upperarlingtonoh.gov/engineering-division



	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Bonds	$10,130,400	$16,785,400	$13,646,600	$15,098,300	$16,242,400	$17,885,100	$15,347,400	$8,353,200	$9,601,300	$8,713,100
Cash/Grants	10,526,600	13,755,600	20,212,100	6,759,800	8,334,200	6,273,500	4,781,100	5,746,700	4,970,900	3,947,000

The CIP for 2026 – 20235 totals $217.1 million – $131.8 in anticipated bond financing and $85.3 in cash/grant funding.

CAPITAL IMPROVEMENTS

Project Year	Project Name	Project Type	2026 Proposed	Previously Adopted	Change	Bonds	Cash/ Grants
	2026					**Budgeted Funding Source**	
Construction							
2026	Street Maintenance Program	Streets	$ 1,741,300	$ 1,549,800	$ 191,500	$ -	$ 1,741,300
2026	Street Reconstruction Program	Streets	2,486,000	2,621,900	(135,900)	2,486,000	-
2026	Northwest Blvd Reconstruction - Phase III	Streets	2,938,000	2,467,800	470,200	2,938,000	-
2026	Crosswalk Enhancement	Streets	600,000	-	600,000	-	600,000
2026	Sidewalk Maintenance Program	Sidewalks	372,000	288,100	83,900	-	372,000
2026	Annual Sidewalk Incentive Program	Sidewalks	150,000	105,500	44,500	-	150,000
2026	Riverside Drive Shared Use Path and Metro Park Connection	Sidewalks	1,719,000	-	1,719,000	-	1,719,000
2026	Drive Ohio V2X Signal Pilot (North Star @ Lane Ave)	Traffic Signals	66,500	-	66,500	-	66,500
2026	Waterline Replacements	Waterlines	2,090,500	1,406,800	683,700	1,790,500	300,000
2026	Hydrant Replacements	Waterlines	231,700	238,500	(6,800)	-	231,700
2026	Stormwater Projects	Stormwater	169,500	178,800	(9,300)	-	169,500
2026	Sustainable Sewer Solution Program	Sanitary Sewers	1,724,600	1,819,500	(94,900)	1,724,600	-
2026	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	226,000	227,000	(1,000)	-	226,000
	Park Improvements						-
2026	*- Sidewalks*	Parks	42,900	43,000	(100)	-	42,900
2026	*- Northam Park Improvements (East Athletic Fields) - Phase V*	Parks	1,826,200	1,926,700	(100,500)	-	1,826,200
2026	*- Smith Nature Bridge Replacement*	Parks	113,000	119,300	(6,300)	-	113,000
2026	*- Miller Park Bridge Replacements*	Parks	169,500	178,900	(9,400)	-	169,500
2026	*- Fancyburg Service Yard*	Parks	847,500	804,800	42,700	-	847,500
2026	*- Community Center Public Art*	Parks	100,000	105,500	(5,500)	-	100,000
2026	Fishinger Rd Utility Burial	Miscellaneous	100,000	-	100,000	100,000	-
Design/Engineering							-
2027	Street Maintenance Program	Streets	51,000	41,200	9,800	-	51,000
2027	Street Reconstruction Program	Streets	351,300	349,000	2,300	351,300	-
2027	Lane Ave Improvements (Northwest Blvd to Riverside)	Streets	285,000	-	285,000	285,000	-
2027	Sidewalk Maintenance Program	Sidewalks	40,000	42,200	(2,200)	-	40,000
2027	Kioka Ave & Nottingham Feasibility Study	Sidewalks	70,000	-	70,000		70,000
2027	Waterline Replacements	Waterlines	380,000	189,900	190,100	380,000	-
2027	Hydrant Replacements	Waterlines	20,500	21,100	(600)	-	20,500
2027	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)	Stormwater	-	177,300	(177,300)	-	-
2027	Stormwater Projects	Stormwater	15,000	15,900	(900)	-	15,000
2027	Sustainable Sewer Solution Program	Sanitary Sewers	75,000	79,200	(4,200)	75,000	-
	Park Improvements						-
2027	*- Fancyburg Park Renovation*	Parks	780,000	316,500	463,500	-	780,000
2027	ADA Transition Plan Update	Miscellaneous	75,000	-	75,000	-	75,000
2028	Station 71 Renovation	Miscellaneous	800,000	-	800,000	-	800,000
		TOTAL:	**$ 20,657,000**	**$ 15,314,200**	**$ 5,342,800**	**$ 10,130,400**	**$ 10,526,600**

CAPITAL IMPROVEMENTS

Project Year	Project Name	Project Type	2027 Proposed	Previously Adopted	Change	Bonds	Cash/ Grants
			2027			Anticipated Funding Source	
Construction							
2027	Street Maintenance Program	Streets	$ 2,009,300	$ 1,619,500	$ 389,800	$ -	$ 2,009,300
2027	Street Reconstruction Program	Streets	2,760,900	2,740,900	20,000	2,760,900	-
2027	Lane Ave. Improvements (Northwest Blvd to Riverside)	Streets	2,347,400	2,471,800	(124,400)	2,347,400	-
2027	Zollinger Rd. Improvements (Riverside Dr. to North Star Rd.)	Streets	5,979,600	6,296,500	(316,900)	1,735,300	4,244,300
2027	Five Points Intersection Improvements	Streets	287,900	-	287,900	-	287,900
2027	Sidewalk Maintenance Program	Sidewalks	387,800	301,000	86,800	-	387,800
2027	Annual Sidewalk Incentive Program	Sidewalks	104,700	110,300	(5,600)	-	104,700
2027	Waterline Replacements	Waterlines	2,234,600	1,495,100	739,500	1,934,600	300,000
2027	Hydrant Replacements	Waterlines	242,200	249,200	(7,000)	-	242,200
2027	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.	Stormwater	-	1,046,500	(1,046,500)	-	-
2027	Stormwater Projects	Stormwater	176,900	186,900	(10,000)	-	176,900
2027	Sustainable Sewer Solution Program	Sanitary Sewers	1,482,800	1,564,800	(82,000)	1,482,800	-
2027	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	236,600	237,100	(500)	-	236,600
	Park Improvements					-	-
2027	*- Sidewalks*	Parks	44,900	44,900	-	-	44,900
2027	*- Small Capital Projects*	Parks	-	62,300	(62,300)	-	-
2027	*- Fancyburg Park Improvements (Site, Shelter, Paths) - Phase I*	Parks	9,228,300	3,737,400	5,490,900	4,228,300	5,000,000
Design/Engineering							-
2028	Street Maintenance Program	Streets	51,300	44,700	6,600	-	51,300
2028	Street Reconstruction Program	Streets	423,000	363,700	59,300	423,000	-
2029	North Star Rd. Improvements (Waltham to Corp Line)	Streets	287,400	228,300	59,100	287,400	-
2028	Oxford Drive Improvements	Streets	88,000	57,900	30,100	-	88,000
2030	Henderson Rd Improvements Phase I	Streets	942,300	-	942,300	942,300	-
2028	Sidewalk Maintenance Program	Sidewalks	43,600	44,100	(500)	-	43,600
2028	Arterial & Collector Mid-block Crosswalks	Sidewalks	86,400	-	86,400	-	86,400
2028	Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.)	Traffic Signals	-	125,700	(125,700)	-	-
2028	High School Area Traffic Signals Replacement	Traffic Signals	178,000	-	178,000	-	178,000
2028	Waterline Replacements	Waterlines	337,900	198,400	139,500	337,900	-
2028	Hydrant Replacements	Waterlines	21,800	22,100	(300)	-	21,800
2028	Fishinger Run Bridge Project	Bridges	-	153,800	(153,800)	-	-
2029	Canterbury Rd Over Evans Run Bridge Project	Bridges	136,100	-	136,100	-	136,100
2028	Stormwater Projects	Stormwater	16,300	16,600	(300)	-	16,300
2029	Stormwater Improvement Project from Master Plan	Stormwater	-	220,500	(220,500)	-	-
2028	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)	Stormwater	157,100	-	157,100	157,100	-
2028	Sustainable Sewer Solution Program	Sanitary Sewers	81,700	82,700	(1,000)	81,700	-
	Park Improvements						-
2028	*- Northwest Kiwanis/Burbank Asphalt Paths*	Parks	-	16,600	(16,600)	-	-
2028	*- Sunny 95 Asphalt Paths*	Parks	15,700	-	15,700	-	15,700
2028	*- Northwest Kiwanis Playground*	Parks	31,400	33,100	(1,700)	-	31,400
2028	*- Additional Northwest Kiwanis Improvements*	Parks	52,400	66,200	(13,800)	-	52,400
2028	*- Fancyburg Park Improvements (Support Building) - Phase II*	Parks	-	330,800	(330,800)	-	-
2028	*- Mallway Park*	Parks	66,700	-	66,700	66,700	-
		TOTAL:	**$ 30,541,000**	**$ 24,169,400**	**$ 6,371,600**	**$ 16,785,400**	**$ 13,755,600**

CAPITAL IMPROVEMENTS

Project Year	Project Name		Project Type	2028 Proposed	Previously Adopted	Change	Bonds	Cash/ Grants
Construction								
2028	Street Maintenance Program		Streets	$ 1,932,200	$ 1,715,500	$ 216,700	$ -	$ 1,932,200
2028	Street Reconstruction Program		Streets	3,225,100	2,795,400	429,700	3,225,100	-
2028	Oxford Drive Improvements		Streets	517,300	444,800	72,500	-	517,300
2028	Five Points Intersection Improvements	*(Council priority)*	Streets	5,464,900	-	5,464,900	-	5,464,900
2028	Sidewalk Maintenance Program		Sidewalks	404,100	307,000	97,100	-	404,100
2028	Annual Sidewalk Incentive Program		Sidewalks	109,000	112,500	(3,500)	-	109,000
2028	Arterial & Collector Mid-block Crosswalks		Sidewalks	677,400	-	677,400	-	677,400
2028	Traffic Signal Replacement (Kenny Rd. at Tremont Rd, Kenny Rd. at N. Broadway Rd.)		Traffic Signals	-	724,400	(724,400)	-	-
2028	High School Area Traffic Signals Replacement		Traffic Signals	1,046,900	-	1,046,900	-	1,046,900
2028	Waterline Replacements		Waterlines	1,899,700	1,524,800	374,900	1,599,700	300,000
2028	Hydrant Replacements		Waterlines	252,300	254,200	(1,900)	-	252,300
2028	Fishinger Run Bridge Project		Bridges	-	1,181,800	(1,181,800)	-	-
2028	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)		Stormwater	923,700	-	923,700	923,700	-
2028	Stormwater Projects		Stormwater	184,200	192,500	(8,300)	-	184,200
2028	Sanitary Sewer Repairs from Inspection and Emergency		Sanitary Sewers	246,300	242,000	4,300	-	246,300
2028	Sustainable Sewer Solution Program		Sanitary Sewers	1,097,600	1,133,000	(35,400)	1,097,600	-
2028	Sustainable Sewer Solutions Testing & Plan Update		Sanitary Sewers	163,500	-	163,500	-	163,500
	Park Improvements							-
2028	*- Sidewalks*		Parks	46,800	45,800	1,000	-	46,800
2028	*- Sunny 95 Asphalt Paths*		Parks	184,700	-	184,700	-	184,700
2028	*- Northwest Kiwanis/Burbank Asphalt Paths*		Parks	-	190,700	(190,700)	-	-
2028	*- Northwest Kiwanis Playground*		Parks	369,500	381,300	(11,800)	-	369,500
2028	*- Additional Northwest Kiwanis Improvements*		Parks	615,800	762,500	(146,700)	-	615,800
2028	*- Mallway Park*		Parks	785,200	-	785,200	785,200	-
2028	*- Fancyburg Park Improvements (Support Building) - Phase II*		Parks	-	3,812,200	(3,812,200)	-	-
2028	*- Fancyburg Public Art*		Parks	163,500	168,700	(5,200)	-	163,500
2028	*- Thompson Park (North) Shelter Renovation*		Parks	-	-	-	-	-
2028	Station 71 Renovation		Miscellaneous	12,207,200	12,595,000	(387,800)	5,207,200	7,000,000
Design/Engineering								
2029	Street Maintenance Program		Streets	43,900	43,900	-	-	43,900
2029	Street Reconstruction Program		Streets	439,100	388,200	50,900	439,100	-
2029	Sidewalk Maintenance Program		Sidewalks	45,000	45,000	-	-	45,000
2029	Waterline Replacements		Waterlines	292,700	202,500	90,200	292,700	-
2029	Hydrant Replacements		Waterlines	22,500	22,500	-	-	22,500
2029	Stormwater Projects		Stormwater	16,900	15,000	1,900	-	16,900
2029	Sustainable Sewer Solution Program		Sanitary Sewers	76,300	248,000	(171,700)	76,300	-
	Park Improvements						-	
2029	*- Reed Road Park Asphalt Paths*		Parks	16,400	-	16,400	-	16,400
2029	*- Reed Road Water Park Renovation*		Parks	272,500	-	272,500	-	272,500
2029	*- Reed Road Park Boulder Area*		Parks	46,300	-	46,300	-	46,300
2029	*- Reed Road Park Drainage*		Parks	70,200	-	70,200	-	70,200
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:	**$ 33,858,700**	**$ 29,772,900**	**$ 4,085,800**	**$ 13,646,600**	**$ 20,212,100**

2028 | Anticipated Funding Source

CAPITAL IMPROVEMENTS

			2029			Anticipated Funding Source	
Project Year	Project Name	Project Type	2029 Proposed	Previously Adopted	Change	Bonds	Cash/ Grants
Construction							
2029	Street Maintenance Program	Streets	$ 1,652,400	$ 1,685,000	$ (32,600)	$ -	$ 1,652,400
2029	Street Reconstruction Program	Streets	3,295,000	2,981,100	313,900	3,295,000	-
2029	Five Points Intersection Improvements	Streets	-	5,798,200	(5,798,200)	-	-
2029	North Star Road Improvements (Waltham to Corp Line)	Streets	2,431,300	1,867,800	563,500	2,431,300	-
2029	Sidewalk Maintenance Program	Sidewalks	490,000	313,220	176,780	-	490,000
2029	Annual Sidewalk Incentive Program	Sidewalks	112,600	114,800	(2,200)	-	112,600
2029	Arlington Center Blvd Street Lights	Street Lights	344,500	-	344,500	-	344,500
2029	Waterline Replacements	Waterlines	1,644,900	1,555,400	89,500	1,344,900	300,000
2029	Hydrant Replacements	Waterlines	260,700	259,200	1,500	-	260,700
2029	Canterbury Rd Over Evans Run Bridge Project	Bridges	878,200	-	878,200	878,200	-
2029	Stormwater Projects	Stormwater	190,300	1,493,000	(1,302,700)	-	190,300
2029	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	254,500	246,700	7,800	-	254,500
2029	Sustainable Sewer Solution Program	Sanitary Sewers	1,524,200	1,555,400	(31,200)	1,524,200	-
2029	PSC Fuel Tank Replacement	Miscellaneous	1,125,900	1,147,100	(21,200)	-	1,125,900
	Park Improvements						-
2029	*- Sidewalks*	Parks	48,300	46,700	1,600	-	48,300
2029	*- Small Capital Projects*	Parks	63,600	64,900	(1,300)	-	63,600
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)	-	-
2029	*- Reed Road Park Asphalt Paths*	Parks	191,400	-	191,400	-	191,400
2029	*- Reed Road Water Park Renovation*	Parks	3,180,700	-	3,180,700	3,180,700	-
2029	*- Reed Road Park Boulder Area*	Parks	540,700	-	540,700	-	540,700
2029	*- Reed Road Park Drainage*	Parks	819,200	-	819,200	-	819,200
Design/Engineering							-
2030	Street Maintenance Program	Streets	53,600	53,000	600	-	53,600
2030	Street Reconstruction Program	Streets	428,300	395,800	32,500	428,300	-
2031	Henderson Road Phase II	Streets	1,013,300	-	1,013,300	1,013,300	-
2030	Sidewalk Maintenance Program	Sidewalks	54,400	45,880	8,520	-	54,400
2030	Waltham Sidewalk Gap Project	Sidewalks	-	20,100	(20,100)	-	-
2030	McCoy Rd. Street Lighting Project	Street Lights	259,000	179,000	80,000	259,000	-
2030	Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.)	Traffic Signals	128,400	130,800	(2,400)	-	128,400
2030	Waterline Replacements	Waterlines	301,800	206,500	95,300	301,800	-
2030	Hydrant Replacements	Waterlines	23,200	23,000	200	-	23,200
2030	Evans Run Culvert Project	Bridges	-	103,300	(103,300)	-	-
2031	Gavin Lane Over Turkey Run Project	Bridges	225,200	-	225,200	225,200	-
2030	Stormwater Projects	Stormwater	17,400	15,000	2,400	-	17,400
2030	Sustainable Sewer Solution Program	Sanitary Sewers	81,300	80,300	1,000	81,300	-
	Park Improvements						-
2030	*-Thompson Park (North) Shelter Playground*	Parks	135,100	-	135,100	135,100	-
2030	*-Thompson Park Asphalt Paths*	Parks	33,900	-	33,900	-	33,900
2030	*-Thompson Park Boardwalk*	Parks	22,500	-	22,500	-	22,500
2030	*-Thompson Park Outdoor Fitness*	Parks	32,300	-	32,300	-	32,300
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:	**$ 21,858,100**	**$ 23,156,400**	**$ (1,298,300)**	**$ 15,098,300**	**$ 6,759,800**

CAPITAL IMPROVEMENTS

Project Year	Project Name	Project Type	2030 Proposed	Prior Year Adopted	Change	Bonds	Cash/ Grants
Construction							
2030	Street Maintenance Program	Streets	$ 2,019,000	$ 2,036,000	$ (17,000)	$ -	$ 2,019,000
2030	Street Reconstruction Program	Streets	3,218,800	3,040,700	178,100	3,218,800	-
2030	Henderson Road Improvements Phase I	Streets	7,870,200	-	7,870,200	6,870,200	1,000,000
2030	Sidewalk Maintenance Program	Sidewalks	513,800	319,400	194,400	-	513,800
2030	Annual Sidewalk Incentive Program	Sidewalks	116,100	117,000	(900)	-	116,100
2030	Waltham Sidewalk Gap Project	Sidewalks	-	231,400	(231,400)	-	-
2030	McCoy Rd. Street Lighting Project	Street Lights	1,508,500	1,031,200	477,300	1,508,500	-
2030	Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.)	Traffic Signals	747,700	753,600	(5,900)	-	747,700
2030	Waterline Replacements	Waterlines	1,699,200	1,586,500	112,700	1,399,200	300,000
2030	Hydrant Replacements	Waterlines	269,000	264,500	4,500	-	269,000
2030	Evans Run Culvert Project	Bridges	-	793,300	(793,300)	-	-
2030	Stormwater Projects	Stormwater	196,400	201,000	(4,600)	-	196,400
2030	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	262,300	251,600	10,700	-	262,300
2030	Sustainable Sewer Solution Program	Sanitary Sewers	1,572,400	1,586,500	(14,100)	1,572,400	-
	Park Improvements						-
2030	*- Sidewalks*	Parks	49,800	47,600	2,200	-	49,800
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)	-	-
2030	*-Thompson Park (North) Shelter Playground*	Parks	1,574,000	-	1,574,000	-	1,574,000
2030	*-Thompson Park Asphalt Paths*	Parks	394,700	-	394,700	-	394,700
2030	*-Thompson Park Boardwalk*	Parks	262,300	-	262,300	-	262,300
2030	*-Thompson Park Outdoor Fitness*	Parks	376,300	-	376,300	-	376,300
Design/Engineering							-
2031	Street Maintenance Program	Streets	53,600	52,700	900	-	53,600
2031	Street Reconstruction Program	Streets	408,500	403,700	4,800	408,500	-
2032	North Star Road Improvements (Lane Ave to Waltham)	Streets	665,100	670,400	(5,300)	665,100	-
2031	Asbury Drive Improvements (Lane to Zollinger)	Streets	209,000	-	209,000	209,000	-
2031	Sidewalk Maintenance Program	Sidewalks	47,400	46,800	600	-	47,400
2031	Waterline Replacements	Waterlines	307,800	210,600	97,200	307,800	-
2031	Hydrant Replacements	Waterlines	23,700	23,400	300	-	23,700
2031	Stormwater Projects	Stormwater	17,800	15,000	2,800	-	17,800
2031	Sustainable Sewer Solution Program	Sanitary Sewers	82,900	81,900	1,000	82,900	-
	Park Improvements						-
2031	*- Thompson Park South Shelter*	Parks	-	59,700	(59,700)	-	-
2031	*- Mallway Park Improvements*	Parks	-	74,600	(74,600)	-	-
2031	*- Kiwanis & Burbank Shelters*	Parks	58,000	-	58,000	-	58,000
2031	*- Burbank Pedestrian Bridges*	Parks	23,200	-	23,200	-	23,200
2031	*- Kiwanis & Burbank Asphalt Paths*	Parks	17,500	-	17,500	-	17,500
2031	*- Kiwanis Park Improvements*	Parks	11,600	-	11,600	-	11,600
		TOTAL:	**$ 24,576,600**	**$ 16,185,600**	**$ 8,391,000**	**$ 16,242,400**	**$ 8,334,200**

Column group headings: 2030 (Project Year through Change); Anticipated Funding Source (Bonds, Cash/Grants).

CAPITAL IMPROVEMENTS

Project Year	Project Name	Project Type	2031 Proposed	Prior Year Adopted	Change	Bonds	Cash/ Grants
Construction							
2031	Street Maintenance Program	Streets	$ 2,019,300	$ 2,022,800	$ (3,500)	$ -	$ 2,019,300
2031	Street Reconstruction Program	Streets	3,069,500	3,101,700	(32,200)	3,069,500	-
2031	Asbury Drive Improvements (Lane to Zollinger)	Streets	2,196,300	-	2,196,300	2,196,300	-
2031	Henderson Road Phase II	Streets	8,027,600	-	8,027,600	7,027,600	1,000,000
2031	Sidewalk Maintenance Program	Sidewalks	524,200	325,800	198,400	-	524,200
2031	Annual Sidewalk Incentive Program	Sidewalks	118,400	119,400	(1,000)	-	118,400
2031	Waterline Replacement	Waterlines	1,733,200	1,618,200	115,000	1,533,200	200,000
2031	Hydrant Replacements	Waterlines	274,300	269,700	4,600	-	274,300
2031	Gavin Lane Over Turkey Run Project	Bridges	1,420,800	-	1,420,800	1,420,800	-
2031	Stormwater Projects	Stormwater	200,400	205,000	(4,600)	-	200,400
2031	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	267,600	256,600	11,000	-	267,600
2031	Sustainable Sewer Solution Program	Sanitary Sewers	1,603,900	1,618,200	(14,300)	1,603,900	-
	Park Improvements						-
2031	*- Sidewalks*	Parks	50,800	48,600	2,200	-	50,800
2031	*- Small Capital Projects*	Parks	66,900	67,500	(600)	-	66,900
2031	*- Kiwanis & Burbank Shelters*	Parks	669,000	-	669,000	-	669,000
2031	*- Burbank Pedestrian Bridges*	Parks	267,600	-	267,600	-	267,600
2031	*- Kiwanis & Burbank Asphalt Paths*	Parks	201,300	-	201,300	-	201,300
2031	*- Kiwanis Park Improvements*	Parks	133,800	-	133,800	-	133,800
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	54,300	53,700	600	-	54,300
2032	Street Reconstruction Program	Streets	398,500	393,700	4,800	398,500	-
2032	Sidewalk Maintenance Program	Sidewalks	48,300	47,800	500	-	48,300
2032	Sidewalk Gap Filler Project	Sidewalks	-	59,700	(59,700)	-	-
2032	Traffic Signal Replacement Project (Kenny @ Tremont & N. Broadway)	Traffic Signals	135,000	136,100	(1,100)	-	135,000
2032	Waterline Replacements	Waterlines	314,000	214,800	99,200	314,000	-
2032	Hydrant Replacements	Waterlines	24,200	23,900	300	-	24,200
2032	Stormwater Projects	Stormwater	18,100	15,000	3,100	-	18,100
2032	Sustainable Sewer Solution Program	Sanitary Sewers	84,500	83,600	900	84,500	-
	Park Improvements						-
2032	*- Reed Road Shelter Replacement*	Parks	236,800	238,700	(1,900)	236,800	-
		TOTAL:	**$ 24,158,600**	**$ 12,468,000**	**$ 11,690,600**	**$ 17,885,100**	**$ 6,273,500**

Table column groups: "2031" (Project Year through Change); "Anticipated Funding Source" (Bonds, Cash/Grants).

2032							Anticipated Funding Source	
Project Year	Project Name	Project Type	2032 Proposed	Prior Year Adopted	Change		Bonds	Cash/ Grants
Construction								
2032	Street Maintenance Program	Streets	$ 2,046,000	$ 2,063,200	$ (17,200)		$ -	$ 2,046,000
2032	Street Reconstruction Program	Streets	2,994,400	3,026,000	(31,600)		2,994,400	-
2032	North Star Road Improvements (Lane Ave to Waltham)	Streets	5,443,800	5,486,800	(43,000)		5,443,800	-
2032	Sidewalk Maintenance Program	Sidewalks	534,600	332,300	202,300		-	534,600
2032	Annual Sidewalk Incentive Program	Sidewalks	120,800	121,800	(1,000)		-	120,800
2032	Sidewalk Gap Filler Project	Sidewalks	-	687,700	(687,700)		-	-
2032	Traffic Signal Replacement Project (Kenny @ Tremont & N. Broadway)	Traffic Signals	777,900	784,000	(6,100)		-	777,900
2032	Waterline Replacement	Waterlines	1,767,800	1,650,600	117,200		1,567,800	200,000
2023	Hydrant Replacements	Waterlines	279,900	275,100	4,800		-	279,900
2032	Stormwater Projects	Stormwater	204,300	210,000	(5,700)		-	204,300
2032	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	272,900	261,800	11,100		-	272,900
2032	Sustainable Sewer Solution Program	Sanitary Sewers	1,636,000	1,650,600	(14,600)		1,636,000	-
	Park Improvements							-
2032	*- Sidewalks*	Parks	51,800	41,300	10,500		-	51,800
2032	*- Reed Road Shelter Replacement*	Parks	2,729,400	2,751,000	(21,600)		2,729,400	-
Design/Engineering								-
2033	Street Maintenance Program	Streets	55,400	54,800	600		-	55,400
2033	Street Reconstruction Program	Streets	406,500	401,700	4,800		406,500	-
2033	Sidewalk Maintenance Program	Sidewalks	49,300	48,700	600		-	49,300
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	320,300	219,100	101,200		320,300	-
2033	Hydrant Replacements	Waterlines	24,600	24,400	200		-	24,600
2033	Lane Rd over Turkey Ren and Wyandotte Creek Bridge Project	Bridges	-	213,100	(213,100)		-	-
2033	Over Evans Run Bridge Project	Bridges	163,000	-	163,000		163,000	-
2033	Stormwater Projects	Stormwater	18,500	15,000	3,500		-	18,500
2033	Sustainable Sewer Solution Program	Sanitary Sewers	86,200	85,200	1,000		86,200	-
	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	23,100	23,300	(200)		-	23,100
2033	*- Lane Ave Pocket Park*	Parks	60,400	60,900	(500)		-	60,400
2033	*- Burbank Park Pedestrian Bridge*	Parks	-	24,400	(24,400)		-	-
2033	*- Thompson Park South Shelter Replacement*	Parks	61,600	-	61,600		-	61,600
		TOTAL:	**$ 20,128,500**	**$ 20,791,800**	**$ (663,300)**		**$ 15,347,400**	**$ 4,781,100**

CAPITAL IMPROVEMENTS

Project Year	Project Name	Project Type	2033 Proposed	Prior Year Adopted	Change	Bonds	Cash/ Grants
Construction							
2033	Street Maintenance Program	Streets	$ 2,086,900	$ 2,104,500	$ (17,600)	$ -	$ 2,086,900
2033	Street Reconstruction Program	Streets	3,054,300	3,086,400	(32,100)	3,054,300	-
2033	Sidewalk Maintenance Program	Sidewalks	545,300	339,000	206,300	-	545,300
2033	Annual Sidewalk Incentive Program	Sidewalks	123,200	124,200	(1,000)	-	123,200
2033	Sidewalk Gap Filler Project	Sidewalks	-	701,500	(701,500)	-	-
2033	Traffic Signal Replacement Project	Traffic Signals	-	799,700	(799,700)	-	-
2033	Waterline Replacement	Waterlines	1,803,000	1,683,500	119,500	1,803,000	-
2033	Hydrant Replacements	Waterlines	285,500	285,500	-	-	285,500
2033	Lane Rd over Turkey Ren and Wyandotte Creek Bridge Project	Bridges	-	1,227,600	(1,227,600)	-	-
2033	Over Evans Run Bridge Project	Bridges	997,800	-	997,800	997,800	-
2033	Stormwater Projects	Stormwater	208,400	214,100	(5,700)	-	208,400
2033	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	278,400	267,000	11,400	-	278,400
2033	Sustainable Sewer Solution Program	Sanitary Sewers	1,668,600	1,683,560	(14,960)	1,668,600	-
	Park Improvements						-
2033	*- Sidewalks*	Parks	52,900	42,100	10,800	-	52,900
2033	*- Northwest Kiwanis and Burbank Shelters*	Parks	-	701,500	(701,500)	-	-
2033	*- Ball Diamond Fencing and Dugouts*	Parks	266,200	268,400	(2,200)	-	266,200
2033	*- Sunny 95 Asphalt Paths*	Parks	-	211,100	(211,100)	-	-
2033	*- Lane Ave Pocket Park*	Parks	696,000	701,500	(5,500)	-	696,000
2033	*- Burbank Park Pedestrian Bridge*	Parks	-	280,600		-	-
2033	*- Thompson Park South Shelter Replacement*	Parks	709,900	-	709,900	-	709,900
Design/Engineering							-
2034	Street Maintenance Program	Streets	56,500	55,900	600	-	56,500
2034	Street Reconstruction Program	Streets	414,600	409,900	4,700	414,600	-
2034	Sidewalk Maintenance Program	Sidewalks	50,300	49,700	600	-	50,300
2034	Sidewalk Gap Filler Project	Sidewalks	-	62,100	(62,100)	-	-
2034	Traffic Signal Replacement Project	Traffic Signals	140,400	141,600	(1,200)	-	140,400
2034	Waterline Replacements	Waterlines	326,900	223,600	103,300	326,900	-
2034	Hydrant Replacements	Waterlines	25,100	20,000	5,100	-	25,100
2034	Stormwater Projects	Stormwater	18,900	15,000	3,900	-	18,900
2034	Sustainable Sewer Solution Program	Sanitary Sewers	88,000	86,940	1,060	88,000	-
	Park Improvements						-
2034	*- Athletic Field Improvements*	Parks	109,200	110,100	(900)	-	109,200
2034	*- Playground Expansion*	Parks	39,300	39,600	(300)	-	39,300
2034	*- Trails and Walkways*	Parks	29,700	29,900	(200)	-	29,700
2034	*- Charing Ravine Improvements*	Parks	24,600	24,900	(300)	-	24,600
		TOTAL:	**$ 14,099,900**	**$ 15,991,000**	**$ (1,610,500)**	**$ 8,353,200**	**$ 5,746,700**

(Column groups: "2033" spans Project Year through Change; "Anticipated Funding Source" spans Bonds and Cash/Grants.)

CAPITAL IMPROVEMENTS

Project Year	Project Name	Project Type	2034 Proposed	Prior Year Adopted	Change	Bonds	Cash/ Grants
Construction							
2034	Street Maintenance Program	Streets	$ 2,128,700	$ 2,146,600	$ (17,900)	$ -	$ 2,128,700
2034	Street Reconstruction Program	Streets	3,115,400	3,148,400	(33,000)	3,115,400	-
2034	Sidewalk Maintenance Program	Sidewalks	556,200	396,400	159,800	-	556,200
2034	Annual Sidewalk Incentive Program	Sidewalks	125,600	126,700	(1,100)	-	125,600
2034	Sidewalk Gap Filler Project	Sidewalks	-	715,600	(715,600)	-	-
2034	Traffic Signal Replacement Project	Traffic Signals	809,300	815,700	(6,400)	809,300	-
2034	Waterline Replacement	Waterlines	1,839,300	1,717,300	122,000	1,839,300	-
2034	Hydrant Replacements	Waterlines	291,200	286,200	5,000	-	291,200
2034	Stormwater Projects	Stormwater	212,600	219,000	(6,400)	-	212,600
2034	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	284,000	272,300	11,700	-	284,000
2034	Sustainable Sewer Solution Program	Sanitary Sewers	1,702,000	1,717,200	(15,200)	1,702,000	-
	Park Improvements						-
2034	*- Sidewalks*	Parks	53,900	43,000	10,900	-	53,900
2034	*- Athletic Field Improvements*	Parks	1,258,100	1,268,100	(10,000)	1,258,100	-
2034	*- Playground Expansion*	Parks	452,600	456,200	(3,600)	-	452,600
2034	*- Trails and Walkways*	Parks	341,800	344,500	(2,700)	-	341,800
2034	*- Charring Ravine Improvements*	Parks	284,000	286,300	(2,300)	-	284,000
Design/Engineering							-
2035	Street Maintenance Program	Streets	50,000	49,400	600	-	50,000
2035	Street Reconstruction Program	Streets	422,900	417,800	5,100	422,900	-
2035	Sidewalk Maintenance Program	Sidewalks	51,300	-	51,300	-	51,300
2035	Traffic Signal Replacement Project	Traffic Signals	-	144,400	(144,400)	-	-
2035	Waterline Replacements	Waterlines	333,200	227,900	105,300	333,200	-
2035	Hydrant Replacements	Waterlines	25,600	25,400	200	-	25,600
2035	Stormwater Projects	Stormwater	19,200	15,000	4,200	-	19,200
2035	Sustainable Sewer Solution Program	Sanitary Sewers	89,700	88,700	1,000	89,700	-
	Park Improvements						-
2035	*- Tremont Pool & Playground Updates*	Parks	94,200	-	94,200	-	94,200
2035	*- Community Center Updates*	Parks	31,400	-	31,400	31,400	-
		TOTAL:	**$ 14,572,200**	**$ 14,928,100**	**$ (355,900)**	**$ 9,601,300**	**$ 4,970,900**

CAPITAL IMPROVEMENTS

2035							Anticipated Funding Source	
Project Year	Project Name	Project Type	2035 Proposed	Prior Year Adopted	Change		Bonds	Cash/ Grants
Construction								
2035	Street Maintenance Program	Streets	$ 1,881,700	$ -	$ 1,881,700		$ -	$ 1,881,700
2035	Street Reconstruction Program	Streets	3,177,600	-	3,177,600		3,177,600	-
2035	Sidewalk Maintenance Program	Sidewalks	568,400	-	568,400		-	568,400
2035	Annual Sidewalk Incentive Program	Sidewalks	128,200	-	128,200		-	128,200
2035	Waterline Replacement	Waterlines	1,882,700	-	1,882,700		1,882,700	-
2035	Hydrant Replacements	Waterlines	297,600	-	297,600		-	297,600
2035	Stormwater Projects	Stormwater	217,300	-	217,300		-	217,300
2035	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	289,600	-	289,600		-	289,600
2035	Sustainable Sewer Solution Program	Sanitary Sewers	1,737,900	-	1,737,900		1,737,900	-
	Park Improvements			-				-
2035	*- Sidewalks*	Parks	55,000	-	55,000		-	55,000
2035	*- Tremont Pool & Playground Updates*	Parks	1,086,200	-	1,086,200		1,086,200	-
2035	*- Community Center Updates*	Parks	362,100	-	362,100		-	362,100
Design/Engineering				-				-
2036	Street Maintenance Program	Streets	51,000	-	51,000		-	51,000
2036	Street Reconstruction Program	Streets	431,400	-	431,400		431,400	-
2036	Sidewalk Maintenance Program	Sidewalks	51,300	-	51,300		-	51,300
2036	Waterline Replacements	Waterlines	307,600	-	307,600		307,600	-
2036	Hydrant Replacements	Waterlines	25,600	-	25,600		-	25,600
2036	Stormwater Projects	Stormwater	19,200	-	19,200		-	19,200
2036	Sustainable Sewer Solution Program	Sanitary Sewers	89,700	-	89,700		89,700	-
		TOTAL:	**$ 12,660,100**	**$ -**	**$ 12,660,100**		**$ 8,713,100**	**$ 3,947,000**
		Total Capital Improvements	**$ 217,110,700**	**$ 172,777,400**	**$ 44,613,900**		**$ 131,803,200**	**$ 85,307,500**
			(2026 - 2035)	*(2025 - 2034) **				

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LINE ITEM EXPENDITURE SUMMARY

Operating Expenditures By Line Item

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Amended	2026 Proposed
Personal service:							
Salaries and wages	$ 22,708,283	$ 23,072,956	$ 24,324,471	$ 25,974,967	$ 30,287,200	$ 32,018,400	$ 33,373,700
Retirement	3,898,405	4,065,022	4,234,529	4,512,385	5,402,700	5,690,600	5,919,900
Fringe benefits	3,650,289	3,638,413	4,541,175	5,174,143	6,593,000	7,006,800	7,020,200
Total personal services	**30,256,977**	**30,776,391**	**33,100,175**	**35,661,495**	**42,282,900**	**44,715,800**	**46,313,800**
Other than personal service:							
Materials and supplies	2,125,690	2,460,773	2,434,099	2,467,335	3,628,800	3,149,300	4,085,600
Uniforms and clothing	171,355	157,997	205,268	241,225	282,800	270,300	293,200
Rents and leases	181,409	204,923	157,953	231,917	355,000	323,000	337,500
Utilities	793,100	881,368	929,804	927,572	1,486,500	1,501,200	1,502,900
Maintenance and repairs	1,960,442	5,759,595	3,450,531	3,212,120	6,465,000	6,371,300	7,348,900
Professional development	275,909	269,233	415,381	382,214	587,700	582,400	602,600
Consulting services	2,643,084	3,010,580	3,659,856	3,559,063	4,905,000	4,841,000	4,228,000
Payment for services	5,390,206	5,681,512	6,978,652	6,889,588	8,978,100	8,853,300	9,181,800
Miscellaneous expenditures	711,689	672,197	934,181	1,071,745	2,054,300	1,644,600	2,082,100
Total other than personal services	**14,252,884**	**19,098,178**	**19,165,725**	**18,982,779**	**28,743,200**	**27,536,400**	**29,662,600**
Less: Capital-related personal services	(517,942)	(540,338)	(524,244)	(531,025)	(850,400)	(878,300)	(903,900)
Total operating expenditures	**$ 43,991,919**	**$ 49,334,231**	**$ 51,741,656**	**$ 54,113,249**	**$ 70,175,700**	**$ 71,373,900**	**$ 75,072,500**

LINE ITEM EXPENDITURE SUMMARY

Operating Expenditures Expressed as a Percentage of Total

	2021 Actual	2022 Actual	2023 Actual	2024 Amended	2025 Adopted	2026 Amended	2026 Proposed
Personal service:							
Salaries and wages	51.02%	46.26%	46.54%	47.53%	42.64%	44.31%	43.93%
Retirement	8.76%	8.15%	8.10%	8.26%	7.61%	7.88%	7.79%
Fringe benefits	8.20%	7.30%	8.69%	9.47%	9.28%	9.70%	9.24%
Total personal services	**67.98%**	**61.71%**	**63.33%**	**65.26%**	**59.53%**	**61.89%**	**60.96%**
Other Than Personal Service:							
Materials and supplies	4.78%	4.93%	4.66%	4.52%	5.11%	4.36%	5.38%
Uniforms and clothing	0.38%	0.32%	0.39%	0.44%	0.40%	0.37%	0.39%
Rents and leases	0.41%	0.41%	0.30%	0.42%	0.50%	0.45%	0.44%
Utilities	1.78%	1.77%	1.78%	1.70%	2.09%	2.08%	1.98%
Maintenance and repairs	4.40%	11.55%	6.60%	5.88%	9.10%	8.82%	9.67%
Professional development	0.62%	0.54%	0.79%	0.70%	0.83%	0.81%	0.79%
Consulting services	5.94%	6.04%	7.00%	6.51%	6.91%	6.70%	5.56%
Payment for services	12.11%	11.39%	13.35%	12.61%	12.64%	12.25%	12.09%
Miscellaneous expenditures	1.60%	1.35%	1.79%	1.96%	2.89%	2.28%	2.74%
Total other than personal services	**32.02%**	**38.29%**	**36.67%**	**34.74%**	**40.47%**	**38.11%**	**39.04%**
Department totals	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**

EMPLOYMENT SUMMARY

Pay Grade	Proposed New Pay Grade	Department/Position	Final 2021 Full Time	Final 2021 FTE	Final 2022 Full Time	Final 2022 FTE	Final 2023 Full Time	Final 2023 FTE	Final 2024 Full Time	Final 2024 FTE	Amended 2025 Full Time	Amended 2025 FTE	Adopted 2026 Full Time	Adopted 2026 FTE	Proposed 2026 Full Time	Proposed 2026 FTE
City Attorney's Office																
		City Attorney	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
27		Assistant City Attorney	2.00		2.00		2.00		2.00		2.00		2.00		2.00	
24		Criminal Justice Program Administrator	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
19		Legal Management Assistant	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
		Part-time Law Clerk / Intern		0.58		0.58		0.58		0.58		0.58		0.58		0.58
		Total	5.00	0.58	5.00	0.58	5.00	0.58	5.00	0.58	5.00	0.58	5.00	0.58	5.00	0.58
		Change	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
City Clerk's Office																
		City Clerk	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
21		Deputy City Clerk	1.00			0.73		0.73		0.73	1.00		1.00		1.00	
17		Assistant Deputy City Clerk		0.63		0.63		0.63		0.63						
		Total	2.00	0.63	1.00	1.36	1.00	1.36	1.00	1.36	2.00	0.00	2.00	0.00	2.00	0.00
		Change	*0.00*	*0.00*	*-1.00*	*0.73*	*0.00*	*0.00*	*0.00*	*0.00*	*1.00*	*-1.36*	*0.00*	*0.00*	*0.00*	*0.00*
City Manager's Office																
		City Manager	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
31		Assistant City Manager	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
29		Economic Development Director	1.00		1.00		1.00		0.00		0.00		0.00		0.00	
29		Human Resources Director	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
29		Community Affairs Director	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
23		Communications Manager	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
21	24	Economic Analyst							1.00		1.00		1.00		1.00	
21		Human Resources Administrator			1.00		1.00		1.00		1.00		1.00		1.00	
21		Communications Specialist					1.00		1.00		1.00		1.00		1.00	
19		Executive Office Administrator	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
19		Human Resources Specialist	1.00		1.00		1.00		1.00	0.50	1.00	0.50	1.00	0.50	1.00	
		Intern		0.29		0.29		0.29		0.29		0.29		0.29		0.29
		Total	8.00	0.29	9.00	0.29	10.00	0.29	10.00	0.79	10.00	0.79	10.00	0.79	10.00	0.29
		Change	*0.00*	*0.00*	*1.00*	*0.00*	*1.00*	*0.00*	*0.00*	*0.50*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*-0.50*
Community Development Department																
31		Community Development Director	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
26		Senior Planner	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
27		Chief Building Official	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
22		Planning Officer	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
22		Code Compliance Officer	1.00		1.00		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		2.00		2.00	
20		Community Development Compliance Assistant	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
17		Administrative Assistant	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
		Intern		0.75		0.75		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	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*	*0.00*	*0.00*	*0.00*	*0.00*

EMPLOYMENT SUMMARY

Pay Grade	Proposed New Pay Grade	Department/Position	Final 2021 Full Time	Final 2021 FTE	Final 2022 Full Time	Final 2022 FTE	Final 2023 Full Time	Final 2023 FTE	Final 2024 Full Time	Final 2024 FTE	Amended 2025 Full Time	Amended 2025 FTE	Adopted 2026 Full Time	Adopted 2026 FTE	Proposed 2026 Full Time	Proposed 2026 FTE
Facilities Maintenance Department																
22	24	Facilities Manager							1.00		1.00		1.00		1.00	
23		Facilities Electrician Supervisor#													1.00	
20		Maintenance Manager	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
19		Facilities Electrician Technician#													1.00	
	**	*Proposed positions are transferred from the Public Service Administration Division. The Facilities Electrician Supervisor positions is dependent on the required certifications being obtained. If the certifications are not obtained, the FTE would be classified as a Facilities Electrician Technician.*														
		Total	1.00	0.00	1.00	0.00	1.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00	4.00	0.00
		Change	*1.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*1.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*2.00*	*0.00*
Finance Department																
31		Director of Finance	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
29		Assistant Finance Director	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
26		Finance Manager	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
22		Clerk of Court	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
21	24	Purchasing Administrator	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
20		Examiner	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
20		Payroll Administrator	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
	19	Purchasing Assistant													1.00	
19		Management Assistant	1.00		1.00											
19		HR/Finance Specialist														
19		Management Analyst					1.00		1.00		1.00		1.00		1.00	
18		Accounting Assistant	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
18		Deputy Clerk of Court		0.73		0.73		0.75		0.75	1.00			0.75	1.00	
17		Fiscal Technician	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
			10.00	0.73	10.00	0.73	10.00	0.75	10.00	0.75	11.00	0.00	10.00	0.75	12.00	0.00
		Change	*-1.00*	*0.73*	*0.00*	*0.00*	*0.00*	*0.02*	*0.00*	*0.00*	*1.00*	*-0.75*	*-1.00*	*0.75*	*2.00*	*-0.75*
Fire Division**																
31		Fire Chief	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
29		Assistant Fire Chief / Deputy Fire Chief	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
24		C.A.R.E.S Manager	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
22		Social Worker									1.00		1.00		1.00	
19		Fire Office Manager	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
17		Administrative Assistant	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
		Battalion Chief	5.00		5.00		5.00		5.00		5.00		5.00		5.00	
		Lieutenant	7.00		7.00		7.00		8.00		8.00		8.00		8.00	
		Firefighter	41.00		42.00		42.00		44.00		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	58.00	0.00	59.00	0.00	59.00	0.00	62.00	0.00	63.00	0.00	63.00	0.00	63.00	0.00
		Change	*0.00*	*0.00*	*1.00*	*0.00*	*0.00*	*0.00*	*3.00*	*0.00*	*1.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*

EMPLOYMENT SUMMARY

Pay Grade	Proposed New Pay Grade	Department/Position	Final 2021 Full Time	Final 2021 FTE	Final 2022 Full Time	Final 2022 FTE	Final 2023 Full Time	Final 2023 FTE	Final 2024 Full Time	Final 2024 FTE	Amended 2025 Full Time	Amended 2025 FTE	Adopted 2026 Full Time	Adopted 2026 FTE	Proposed 2026 Full Time	Proposed 2026 FTE
Information Technology Department																
31		Director of Information Technology	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
24		Applications Engineer			1.00		1.00		1.00		1.00		1.00		1.00	
24		Infrastructure Engineer			1.00		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		1.00		1.00	
20		Systems Administrator	1.00		1.00		2.00		2.00		2.00		2.00		2.00	
		Total	5.00	0.00	5.00	0.00	6.00	0.00	6.00	0.00	6.00	0.00	6.00	0.00	6.00	0.00
		Change	*0.00*	*0.00*	*0.00*	*0.00*	*1.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
Parks and Recreation Department																
31		Parks & Recreation Director	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
29		Deputy Parks & Recreation Director													1.00	
25		Parks Development & Arts Superintendent	1.00		1.00		1.00		1.00		1.00		1.00			
24		Parks & Forestry Superintendent	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
24		Recreation Superintendent	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
22		Arts Manager	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
22		Recreation Manager	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
22		Aquatics Manager		0.84		0.84	1.00		1.00		1.00		1.00		1.00	
22		Parks & Forestry Supervisor	2.00		2.00		2.00		2.00		2.00		2.00		2.00	
22		Community Center Manager			1.00		1.00		1.00		1.00		1.00		1.00	
21		Recreation Supervisor	6.00		6.00		6.00		7.00		7.00		7.00		7.00	
21		Landscape Supervisor	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
20		Community Events Coordinator		0.66		0.66		0.66		0.75		0.75		0.75		0.75
20		Community Services Coordinator													1.00	
20		Community Center Coordinator													1.00	
20		Park Development Coordinator													1.00	
20		Rental Coordinator							1.00		1.00		1.00		1.00	
20		Aquatics Coordinator							1.00		1.00		2.00		1.00	
20		Parks and Forestry Specialist	4.00		4.00		4.00		4.00		4.00		4.00		4.00	
19		Parks Management Analyst									1.00				1.00	
18		Parks and Forestry Technician	5.00	3.73	5.00	3.73	5.00	3.73	6.00	2.29	6.00	2.29	6.00	2.29	6.00	2.29
17		Administrative Assistant	3.00		3.00		3.00		3.00		2.00		3.00		2.00	
		Seasonal/PT Workers		27.41		29.01		29.01		29.39		69.64		69.64		73.63
		Safety Town *(moved from Police in 2022)*				1.06		1.06		1.16		1.16		1.16		1.16
			27.00	34.24	28.00	35.30	29.00	34.46	33.00	33.59	33.00	73.84	34.00	73.84	36.00	77.83
		Change	*0.00*	*-1.32*	*1.00*	*1.06*	*1.00*	*-0.84*	*4.00*	*-0.87*	*0.00*	*40.25*	*1.00*	*0.00*	*2.00*	*3.99*

EMPLOYMENT SUMMARY

Pay Grade	Proposed New Pay Grade	Department/Position	Final 2021 Full Time	Final 2021 FTE	Final 2022 Full Time	Final 2022 FTE	Final 2023 Full Time	Final 2023 FTE	Final 2024 Full Time	Final 2024 FTE	Amended 2025 Full Time	Amended 2025 FTE	Adopted 2026 Full Time	Adopted 2026 FTE	Proposed 2026 Full Time	Proposed 2026 FTE
Police Division**																
31		Police Chief	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
29		Deputy Police Chief^^													1.00	
24		Intelligence Analyst													1.00	
24		Professional Standards Coordinator					1.00		1.00		1.00		1.00		1.00	
22		Crime Analyst					1.00		1.00		1.00		1.00		1.00	
20		Property Custodian/Court Liaison			1.00		1.00		1.00		1.00		1.00		1.00	
18		Police Records Specialist	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
17		Support Specialist	3.00		3.00		3.00		3.00		3.00		3.00		3.00	
		Lieutenant^^	3.00		3.00		3.00		3.00		3.00		3.00		3.00	
		Sergeant^^	8.00		8.00		8.00		8.00		8.00		8.00		8.00	
		Police Officer	41.00		41.00		41.00		41.00		43.00		41.00		43.00	
		Special Project Intern		0.50		0.50		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.*														
	^^	*A Deputy Chief position is planned for the 4th quarter of 2026, at which time the number of Lieutenants will be reduced from three to two following a retirement. In anticipation of 2026 retirements, the department will temporarily have nine Sergeants for up to 12 months. These adjustments will remain within the approved Police Personnel budget.*														
		Total	57.00	1.56	58.00	0.50	60.00	0.50	60.00	0.50	62.00	0.50	60.00	0.50	64.00	0.50
		Change	*0.00*	*-0.60*	*1.00*	*-1.06*	*2.00*	*0.00*	*0.00*	*0.00*	*2.00*	*0.00*	*-2.00*	*0.00*	*4.00*	*0.00*

Pay Grade	Proposed New Pay Grade	Department/Position	Final 2021 Full Time	Final 2021 FTE	Final 2022 Full Time	Final 2022 FTE	Final 2023 Full Time	Final 2023 FTE	Final 2024 Full Time	Final 2024 FTE	Amended 2025 Full Time	Amended 2025 FTE	Adopted 2026 Full Time	Adopted 2026 FTE	Proposed 2026 Full Time	Proposed 2026 FTE
Public Service Administration Division																
31		Public Service Director	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
29		City Engineer	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
26		Assistant City Engineer	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
23		Engineering Coordinator	2.00		2.00		2.00		2.00		2.00		2.00		2.00	
23		GIS Administrator	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
23		Electrical Supervisor	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
20		Engineering Technician	4.00	1.44	4.00	1.44	4.00	1.44	4.00	0.96	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		1.00		1.00	
20		Utility/Engineering Technician	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
19		Utility Locator							1.00		1.00		1.00		1.00	
19		Management Assistant	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
19		Electrician/Traffic Technician	4.00		4.00		4.00		4.00		4.00		4.00		2.00	
		Total	18.00	1.44	18.00	1.44	18.00	1.44	19.00	0.96	19.00	0.96	19.00	0.96	17.00	0.96
		Change	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*1.00*	*-0.48*	*0.00*	*0.00*	*0.00*	*0.00*	*-2.00*	*0.00*

EMPLOYMENT SUMMARY

Pay Grade	Proposed New Pay Grade	Department/Position	Final 2021 Full Time	Final 2021 FTE	Final 2022 Full Time	Final 2022 FTE	Final 2023 Full Time	Final 2023 FTE	Final 2024 Full Time	Final 2024 FTE	Amended 2025 Full Time	Amended 2025 FTE	Adopted 2026 Full Time	Adopted 2026 FTE	Proposed 2026 Full Time	Proposed 2026 FTE
Public Works Division																
24		Public Works Service Manager	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
23		Public Works Supervisor	3.00		3.00		3.00		3.00		3.00		3.00		3.00	
21		Fleet Maintenance Supervisor	1.00		1.00		1.00		1.00		1.00		1.00		1.00	
21		Performance Analyst	1.00		1.00		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		1.00		1.00	
19		Fleet Maintenance Technician	4.00		4.00		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	20.00	1.73	18.00	1.73
		Total	31.00	1.73	31.00	1.73	31.00	1.73	31.00	1.73	31.00	1.73	31.00	1.73	29.00	1.73
		Change	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*-2.00*	*0.00*
		Grand Total	**231.00**	**41.95**	**234.00**	**42.68**	**239.00**	**41.86**	**248.00**	**41.01**	**253.00**	**79.15**	**251.00**	**79.90**	**257.00**	**82.64**
		Change	*0.00*	*-1.19*	*3.00*	*0.73*	*5.00*	*-0.82*	*9.00*	*-0.85*	*5.00*	*38.14*	*-2.00*	*0.75*	*6.00*	*2.74*

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)*

City of
Upper Arlington®

EMPLOYMENT SUMMARY

2026 Proposed Pay Grades^^

Pay Grade	Hourly Minimum	Hourly Mid point	Hourly Maximum	Annualized ** Minimum	Annualized ** Mid point	Annualized ** Maximum
14	$ 21.9861	$ 26.3833	$ 31.8798	$ 45,731.09	$ 54,877.26	$ 66,309.98
15	23.1343	27.7612	33.5447	48,119.34	57,743.30	69,772.98
16	24.5229	29.4275	35.5582	51,007.63	61,209.20	73,961.06
17	25.9937	31.1924	37.6909	54,066.90	64,880.19	78,397.07
18	27.5533	33.0640	39.9523	57,310.86	68,773.12	83,100.78
19	29.2068	35.0482	42.3499	60,750.14	72,900.26	88,087.79
20	30.9601	37.1521	44.8921	64,397.01	77,276.37	93,375.57
21	32.8168	39.3802	47.5844	68,258.94	81,910.82	98,975.55
22	34.7859	41.7431	50.4396	72,354.67	86,825.65	104,914.37
23	36.8733	44.2480	53.4663	76,696.46	92,035.84	111,209.90
24	39.0858	46.9030	56.6744	81,298.46	97,558.24	117,882.75
25	41.4313	49.7176	60.0754	86,177.10	103,412.61	124,956.83
26	44.3306	53.1967	64.2794	92,207.65	110,649.14	133,701.15
27	47.4345	56.9214	68.7800	98,663.76	118,396.51	143,062.40
28	50.7550	60.9060	73.5948	105,570.40	126,684.48	153,077.18
29	55.3230	66.3876	80.2184	115,071.84	138,086.21	166,854.27
30	60.3021	72.3625	87.4380	125,428.37	150,514.00	181,871.04
31	65.7293	78.8752	95.3075	136,716.94	164,060.42	198,239.60

** - 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.

^^ - City staff hired a third party in 2025 to conduct a comprehensive compensation study, assessing primarily external equity.

As stated in the City's personnel code, "The compensation plan is designed as a fair and equitable method for payment of employees in the City with a target market rate of 103%, inclusive of any public employees retirement system (PERS) pickup. The plan shall establish a basic salary schedule as approved by the city council. The salary schedule shall include minimum and maximum rates of pay for all positions included in the classification plan. In addition to the basic salary schedule, the compensation plan consists of two (2) components. These two (2) components, market adjustments and performance award, shall be used to determine the employee compensation." As stated in the City's personnel code, "The compensation plan is designed as a fair and equitable method for payment of employees in the City with a target market rate of 103%, inclusive of any public employees retirement system (PERS) pickup. The plan shall establish a basic salary schedule as approved by the city council. The salary schedule shall include minimum and maximum rates of pay for all positions included in the classification plan. In addition to the basic salary schedule, the compensation plan consists of two (2) components. These two (2) components, market adjustments and performance award, shall be used to determine the employee compensation."

Using 103% as the target for the market, the minimum rate is on average 2.6% below the target market rate and the maximum is 5.3% below the target market rate. The variance to market when comparing by pay grade was anywhere from 3.32% to 12.61% below market.

The Consultant reviewed and evaluated the current compensation system in its entirety, including all wage scales, salary ordinances, pay grade assignments, etc., as well as reviewing individual employee progression through their assigned pay grade. **Based on the analysis of the existing compensation system and the market survey results, the Consultant recommends that the current scale be shifted by six percent (6%). Additionally, after shifting the pay scale, the maximum rate of pay remained below the target of 103%. As a result, it is recommended that the percentage between minimum and maximum be increased from 40 percent to 45 percent.**

The proposed wage scale presented above incorporates the Consultants recommendations.

(Note: the percentages for pay grades 29, 30, and 31 for 2025 did not align with the remainder of the pay scale (i.e. the percentage from min to mid for paygrade 30 was 12.54%, while the remainder of the table was 20%). The ranges were corrected in the proposed 2026 wage scale, thus the proposed changes appear different then the rest of the schedule.)

City of
Upper Arlington®

City *of*
Upper Arlington

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MASTER SCHEDULE OF FEES (no proposed changes)

Effective: January 1, 2026

SECTION NO.	FEE TITLE	CATEGORY	CONSTRUCTION PHASE/TYPE	FEE	NOTATIONS
401.04	Sexually Oriented Business Establishment	City Manager	Registration	$8,000.00	
401.04	Sexually Oriented Business Establishment	City Manager	Employee Initial Registration	$25.00	
401.04	Sexually Oriented Business Establishment	City Manager	Employee Annual Renewal Registration	$10.00	
401.05	Contractor Fire Hydrant Usage	Fire Division	Permit	$75.00	
401.05	Underground Storage Tank Removal	Fire Division	Permit	$250.00 per tank	
401.05	Open Burning	Fire Division	Permit	$75.00	
401.05	Service Staton Operation	Fire Division	Annual Fee	$75.00	
401.05	Temporary Tents, Canopies, Membrane Structures	Fire Division	Permit	$125.00	
401.05	Private Fire Hydrant	Fire Division	Permit	$250.00 for up to 4 hydrants, then $50 per additional hydrant	
735.01	Registration	City Manager	House Mover	$100.00	Per License
735.02	Permit	City Manager	House Mover	$100.00	Minimum
735.02	Permit	City Manager	House Mover	$100.00	Each Additional Day
761.02	Permit	City Manager	Outdoor Entertainment	$100.00	Per Event Day
711.01	Registration	Building	General Contractor, Electrician, Plumber, Sewer Builder, Driveway/Sidewalk, Warm Air Heating, Steam and Hot Water, Ventilation/AC, Refrigeration , Demolition, Tent	$100.00	Per Registration
901.08	Permit	Building	New Driveway	$100	New Curb Cut
901.08	Permit	Building	Replace Driveway	$75.00	Replace Existing Curb Cut
6.09	Permit	Planning	Swimming Pool	1% of construction value	Swimming Pool Fee - Includes patios, fencing, outdoor structures associated with pool
1300.08	Permit	Building	New Building (Residential)	0.5% of construction value	
1300.08	Permit	Building	New Building (Commercial)	0.5% of construction value	
1300.08	Application	Building	Addition/Alteration/Deck /Garage/Swimming	Residential - $75 Commercial - $225	
1300.08	Application	Building	New Building >200 SF	$225	Minimum fee- New Building >200 SF

MASTER SCHEDULE OF FEES (no proposed changes)

Effective: January 1, 2026

SECTION NO.	FEE TITLE	CATEGORY	CONSTRUCTION PHASE/TYPE	FEE	NOTATIONS
1300.08	Permit	Building	Detached Garage (Res & Com)	1% of construction value	For each 100 or fraction thereof.
1300.08	Permit	Building	Accessory Structure/Deck/Covered Patio	1% of construction value	
1300.08	Permit	Building	Addition	Residential - 1.25% of construction value; Commercial - 0.5% of construction value	
1300.08	Permit	Building	Basement/Interior Renovation	Residential - 1% of construction value; Commercial - 0.75% of construction value	
1300.08	Permit	Building	Multiple (Addition, Interior, etc.)	Residential - 1% of construction value; Commercial - 0.75% of construction value	
1300.09	Re-inspection	Building, HVAC, Electrical, Fire	Re-inspection	$75.00	Each trip required to meet compliance.
1300.1	Plan Review	Building	Res. Plan Review	$75	Residential work for which a building permit is required by code.
1300.1	Plan Review	Public Service	Comm. Plan Review	$85.00/hour	Hours based on total review time by Engineering Staff.
1300.11	Plan Review	Building	Comm. Plan Review	varies	As incurred by commercial plan examiner.
1300.16	Administration	Building	Bldg. Card Replacement	$75	Per card.
1300.2	Permit	Electrical	Wiring	$100	Minimum fee.
111.1	Appeal	Code Compliance	Appeal	$150.00	Appeal
111.1	Variance Application	Code Compliance	Appeal	$275 .00	Appeal
UDO 4.10	Appeal of BZAP decision		Appeal	$500.00	Appeal
1300.20 (A/B/C/D)	Permit	Electrical	Wiring & Fixture	$6.00	For first outlet or fixture
1300.2	Permit	Electrical	Wiring & Fixture	$2.00	For each additional outlet or fixture
1300.20(F)	Permit	Electrical	Appliances	$6.00	Domestic heat regulating equip. A/C venting, air circ. equip., domestic oil, coal, or gas burning equip., appliances, water heaters, electric heating devices, battery charging outfits, door openers, transformers.
1300.2	Permit	Electrical	Furnace	$20.00	Furnaces using electric service for heating.
1300.20 (G)	Permit	Electrical	Signs	$100.00	Each sign or display lighting installation.

MASTER SCHEDULE OF FEES (no proposed changes)

Effective: January 1, 2026

SECTION NO.	FEE TITLE	CATEGORY	CONSTRUCTION PHASE/TYPE	FEE	NOTATIONS
1300.20 (H)	Permit	Electrical	Sound Equip. and Antenna	$25.00	Sound equipment in theaters and halls. Radio receiving installations, antenna, ground connections, and receptacles.
1300.20 (J)	Permit	Electrical	Motors	$15.00 per unit	Motors, generators, hot tubs, heat pumps, compressors, rectifiers.
1300.20(L)	Permit	Electrical	Service	$40.00	Permanent/temporary service up to and including 250 amp.
1300.20(L)	Permit	Electrical	Sub-Panel	$40.00	Per Sub-Panel
1300.20(L)	Permit	Electrical	Service	$70.00	Permanent/temporary service between 250 – 400 amp.
1300.20(L)	Permit	Electrical	Service	$100.00	Permanent/temporary service between 400 – 800 amp.
1300.20(L)	Permit	Electrical	Service	$130.00	Permanent/temporary service greater than 800 amp.
1300.27(A)	Permit	Fire	Sprinkler	$160.00	1-25 sprinklers. (Minimum Permit Fee)
1300.27(A)	Permit	Fire	Sprinkler	$320.00	26-100 sprinklers.
1300.27(A)	Permit	Fire	Sprinkler	$425.00	101-200 sprinklers.
1300.27(A)	Permit	Fire	Sprinkler	$475.00	201-300 sprinklers.
1300.27(A)	Permit	Fire	Sprinkler	$550.00	301-400 sprinklers.
1300.27(A)	Permit	Fire	Sprinkler	$1.00	Each sprinkler over 400.
1300.27(D)	Permit	Fire	Automatic Extingishing Systems (CO2, Clean Agent, Wet & Dry Chemical, Foam	$125.00	Weight of agent up to 30 pounds.
1300.27(D)	Permit	Fire	Automatic Extingishing Systems (CO2, Clean Agent, Wet & Dry Chemical, Foam	$2.00	Each additional pound over 30.
1300.27(F)	Permit	Fire	Standpipe	$75.00	
1300.27(F)	Permit	Fire	Fire Pump	$100.00	
1300.11	Permit	Fire	Fire Alarm, Pump, CO2 Detection System or Emergency Responder Radio System	$160.00 plus $3.00 per device	Commercial work for which Fire Alarm permit is required. Devices include notification appliances.
401.05	Permit	Fire	Fireworks	$3,500.00	
1300.29(A)	Permit	Heating	Minimum	$100	Minimum fee
	Permit	Gas Line	New installations or alterations to existing gas piping	$75.00 plus $10.00 for each additional stop thereafter	Per gas stop. Includes indoor and outdoor fixtures

MASTER SCHEDULE OF FEES (no proposed changes)

Effective: January 1, 2026

SECTION NO.	FEE TITLE	CATEGORY	CONSTRUCTION PHASE/TYPE	FEE	NOTATIONS
1300.29	Permit	Heating	Per System	$40.00	Up to 100,000 BTU/HR input, and recessed heaters, furnace, boiler and hot water heat replacement, or alterations to heating system.
1300.29	Permit	Heating	Per System	$60.00	100,000 to 300,000 BTU/HR input.
1300.29	Permit	Heating	Per System	$80.00	Greater than 300,001 BTU/HR input.
1300.29	Permit	Heating	AC/Ventilating	$25.00	Exhaust fans, range hoods, mechanical ventilation and alterations to existing ventilation.
1300.29	Permit	Heating	Cooling & Heat Pumps Alterations/Additions to Refrigeration	$40.00	Up to and including 5 tons.
1300.29	Permit	Heating	Refrigeration	$70.00	Above 5 tons but not including 30 tons
1300.29	Permit	Heating	Refrigeration	$100.00	30 tons but not including 75 tons.
1300.29	Permit	Heating	Refrigeration	$200.00	75 or more tons
1300.29	Permit	Heating	Damper Devices	$40.00	Each electrically actuated device for gas-fired appliances.
1300.29	Permit	Heating	Supply Runs	$14.00 per run	1 to 20 supply runs If more than 20 runs fee reduced to $10.50 per run
1300.29	Permit	Heating	Supply Runs	$10.50 per run	20 or more supply runs
1300.29(D)	Permit	Heating	Replacement Water Tower	$25.00	Replacement of water towers up to 5 tons if a component of a new system.
1300.29 (D)	Permit	Heating	New Water Tower		Fee included in refrigeration if a component of new system
	Permit	Gas Piping	New installation or alterations to existing gas piping	$100 for first gas stop plus $10 for each additional gas stop	
1300.24	Permit	Plumbing	Minimum (Res)	Fees Set By Franklin Co.	Application for residential permit and first fixture
1300.24	Permit	Plumbing	Fixtures (Res)	Fees Set By Franklin Co.	Each additional fixture.
1300.24	Permit	Plumbing	Minimum (Com)	Fees Set By Franklin Co.	Application for commercial permit and first fixture.
1300.24	Permit	Plumbing	Fixtures (Com)	Fees Set By Franklin Co.	Each additional fixture.
1300.3	Permit	Sewer	House Sewer Tap/Sewer Repair	$100	Tapping or Repair Fee.
1300.3		Sewer Capacity Charge	Sewer ¾"/4" Water Tap	$3,044.00	Fee to Columbus per contract.
		Sewer		$137.50	Fee to U.A.
				$3,181.50	Total
		Sewer Capacity Charge	1" Water Tap	$5,074.00	Fee to Columbus per contract.

MASTER SCHEDULE OF FEES (no proposed changes)

Effective: January 1, 2026

SECTION NO.	FEE TITLE	CATEGORY	CONSTRUCTION PHASE/TYPE	FEE	NOTATIONS
		Sewer	1" Water Tap	$277.00	Fee to U.A.
				$5,351.00	Total
		Sewer	”5" Water Tap	$10,147.00	Fee to Columbus per contract.
		Sewer		$414.00	Fee to U.A.
				$10,561.00	Total
		Sewer Capacity Charge	2" Water Tap	$16,236.00	Fee to Columbus per contract.
		Sewer		$551.00	Fee to U.A.
				$16,787.00	Total
		Sewer Capacity Charge	3" Water Tap	$32,472.00	Fee to Columbus per contract.
		Sewer		$689.00	Fee to U.A.
				$33,161.00	Total
		Sewer	4" Water Tap	$50,737.00	Fee to Columbus per contract.
		Sewer		$826.00	Fee to U.A.
				$51,563.00	Total

MASTER SCHEDULE OF FEES (no proposed changes)

Effective: January 1, 2026

SECTION NO.	FEE TITLE	CATEGORY	CONSTRUCTION PHASE/TYPE	FEE	NOTATIONS
		Sewer Capacity Charge	6" Water Tap	$101,475.00	Fee to Columbus per contract.
		Sewer		$955.00	Fee to U.A.
				$102,440.00	Total
		Sewer Capacity Charge	8" Water Tap	$163,360.00	Fee to Columbus per contract
		Sewer		$1,102.00	Fee to U.A.
				$163,462.00	Total
		Sewer Capacity Charge	10" Water Tap	$233,392.00	Fee to Columbus per contract.
		Sewer		$1,240.00	Fee to U.A.
				$234,632.00	Total
		Sewer Capacity Charge	12" Water Tap	$436,342.00	Fee to Columbus per contract.
		Sewer		$1,377.00	Fee to U.A.
				$437,719.00	Total
		Sewer Capacity Charge	16" Water Tap	$484,194.00	Fee to Columbus per contract.
		Sewer		$1,654.00	Fee to U.A.
				$485,848.00	Total
6.09 (D)	Permit	Planning	Fence	$50	Fence permit fee.
1303.01(F)	Permit	Building	Antenna	$64.00	Satellite antenna and appurtenances.
1305.09	Permit	Building	Residential Demolition	$250	Buildings or Accessory Structures greater than 450 sf.
1305.09	Permit	Building	Commercial Demolition	$500	Buildings or Accessory Structures greater than 450 sf.
1306.06	Report	Building	Res. Bldg. Code Appeal	$275.00	Per appeal.
Ordinance #	Report& Certificate of Occupancy	Building	Final Occupancy (Com)	$100.00	Final Occupancy Inspection for Commercial Structures NOT applicable with active building permit
4.05(F) 4.07(F)	Report	Planning	Conditional Use	$1,000.00	Conditional use application
4.06(G)	Report	Planning	Easement	$250.00	Easement encroachment application.
4.1	Report	Planning	Appeal/Opinion	$275.00	Appeal of opinion
4.05(G) 4.07(G) 5.04	Report	Planning	Final Dev Plan (FDP)	$2,500	Plan approval request when separate from re-zoning request - review fee.

MASTER SCHEDULE OF FEES (no proposed changes)

Effective: January 1, 2026

SECTION NO.	FEE TITLE	CATEGORY	CONSTRUCTION PHASE/TYPE	FEE	NOTATIONS
4.06(F)	Report	Planning	Final Development or Site Plan - Amended	$1,000	Plan approval for amendments to a FDP or Site Plan
4.05(I) 4.06(D) 4.7(I)	Report	Planning	Flood Zone	$250.00	Flood zone application.
4.09	Report	Planning	Variance Application	$300.00	Variance application (Res & Com).
4.04	Report	Planning	Re-Zone (Resid.)	$1,500.00	First one acre or portion thereof of land included in re-zoning application.
4.04	Report	Planning	Re-Zone (Comm.)	$2,500.00	First one acre or portion thereof of land included in re-zoning application.
5	Plan Review	Planning	Plan Review (Solar exempt)	$75	For each plan set for which a building permit is required, excluding decks.
6.06(B)	Report	Planning	Sign	$150.00	
6.11(K)	Permit	Planning	Wireless Facilities	$2,900.00	New wireless tower and facility building permit fee.
6.11(K)	Permit	Planning	Wireless Facilities	$800.00	New communication antenna building permit fee.
6.11(K)	Permit	Planning	Wireless Facilities	$800.00	Co-location of wireless communication antenna on existing tower or building permit fee.
4.05(D) 4.07(D)	Permit	Planning	Certificate of Zoning Compliance	$50 $50	Not applicable with active permit.
4.05(N) 4.07(P)	Permit	Planning	Minor Site Plan	$750.00	
4.05(M) 4.07(O)	Permit	Planning	Major Site Plan	$2,500	
4.05(O), 4.06(E)	Permit	Planning	Major Subdivision (6 or more lots)	$2,500	
4.05(P) 4.07(S)	Permit	Planning	Minor Subdivision, lot split (5 or less) & lot line adjust	Minor Subdivision - $500; Lot Line Adjustment - $250	
4.06(F)	Permit	Planning	Final Plat Amendment	~~$1,000.00~~	
4.07 (N) 6.06(E) 7.13(A)	Permit	Planning	Comprehensive Graphics Plan	$300.00	Comprehensive Graphics Plan.
	Letter	Planning	Zoning Confirmation or Nonconformance Letter	$25	
	Permit	Planning	Historic Demolition - Certificate of Economic Hardship	$500	
	Permit	Planning	Temporary Use Permit	$100.00	
780.09(C)	Permit	Police/Fire	Alarm Permit Service Charge	$50 - Third False Alarm OR Completerion of Education Program; $75 - Fourth False Alarm; $100 - Fifth False Alarm; $150 - Additional False Alarms; All per 365-day period	

City of Upper Arlington
3600 Tremont Road | Upper Arlington, OH 43221
614-583-5000 | upperarlingtonoh.gov

STAFF REPORT

Authors:	Brent Lewis, Finance Department Director
Council Meeting Date:	November 10, 2025
Subject/Legislative Item:	Ordinance No. 43-2025 - An ordinance to adopt 2026 annual appropriations
Purpose:	To authorize the expenditure authority (appropriate) for calendar year 2026.
Executive Summary:	Passage of the annual appropriation ordinance for calendar year 2026.

Purpose and Impact
City staff is requesting passage of the ordinance adopting the expenditure authority (appropriations) for calendar year 2026. These proposed appropriations will be discussed in conjunction with the proposed updates to the adopted 2025-2026 Municipal Program of Services that are scheduled for November 10, November 17, and December 1 of 2025.

Upon adoption of this ordinance, any proposed amendments to the appropriation measure during 2026 will need to be brought back to the City Council for approval in accordance with City policy.

History
The 2026 appropriation ordinance includes the amounts as originally presented in the draft version of the 2025–2026 Biennial Budget Supplement, which will be presented and discussed during the Council Meetings that will place on November 10, November 17, and December 1 of 2025. In the past, the appropriation ordinance was not formally introduced until all the budget meetings had been completed. After discussion with the City Council and the City Manager, it was determined that the appropriation ordinance would be presented and moved alongside the budget hearings to improve transparency. If amendments are proposed throughout the budget hearing process, this ordinance will need to be revised and the revisions will be noted.

Alternatives
City Council can elect to move back to the old methodology of introducing the appropriation ordinance towards the end of the budget hearing process.

Attachments
1.	Ordinance No. 43-2025

RECORD OF ORDINANCES
CITY OF UPPER ARLINGTON
STATE OF OHIO

ORDINANCE NO. 43-2025

TO ADOPT 2026 ANNUAL APPROPRIATIONS

WHEREAS, City Council recommended that legislation be prepared to appropriate funds for Fiscal Year 2026 to provide for expenditures contained in the 2025-2026 Biennial Budget Supplement; and

WHEREAS, certain amendments are necessary to provide the appropriation authority to finance vital capital improvements.

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

SECTION 1. The Finance Director is authorized to allocate the appropriations for a department or division within activities. Except as provided in Section 3, the Finance Director is authorized to approve transfers between activities, provided that funds may not be transferred between appropriation line items.

SECTION 2. The Finance Director is authorized to transfer up to $10,000 between appropriation line items, provided that such transfers are within the same fund. Transfers between the General Fund and the Capital Equipment Fund are exempted from the exclusion applying to fund transfers.

SECTION 3. The following sums be and are hereby set aside and appropriated to provide for the current expenses and other expenditures of the City of Upper Arlington during the Fiscal Year commencing January 1, 2026 to December 31, 2026, as follows:

FUND/DEPARTMENT	APPROPRIATION ($)
General Fund	
City Council	
Personal Services	227,400
Other Than Personal Services	26,500
City Manager	
Personal Services	1,695,200
Other Than Personal Services	375,700
City Clerk	
Personal Services	302,300
Other Than Personal Services	52,100

FUND/DEPARTMENT	**APPROPRIATION ($)**
General Fund (continued)	
City Attorney	
Personal Services	923,500
Other Than Personal Services	188,100
Community Development	
Personal Services	1,270,400
Other Than Personal Services	359,500
Facilities Maintenance	
Personal Services	520,500
Other Than Personal Services	5,154,400
Finance	
Personal Services	1,687,600
Other Than Personal Services	307,100
Fire	
Personal Services	12,135,800
Other Than Personal Services	679,600
General Administration	
Personal Services	1,036,600
Other Than Personal Services	3,278,000
Information Technology	
Personal Services	897,800
Other Than Personal Services	1,677,600
Parks and Recreation	
Personal Services	6,586,300
Other Than Personal Services	2,826,900
Police	
Personal Services	11,586,200
Other Than Personal Services	2,459,200
Public Service Administration	
Personal Services	1,288,400
Other Than Personal Services	217,000
Public Works	
Personal Services	1,323,100
Other Than Personal Services	480,900
Board of Health	
Other Than Personal Services	415,000
Fund Transfers	17,252,100
Total General Fund	**77,230,800**
Emergency Medical Services (EMS) Billing Fund	
Fire	
Other Than Personal Services	284,000
Fund Transfers	513,000

Total EMS Billing Fund	**797,000**
FUND/DEPARTMENT	**APPROPRIATION ($)**
Civil Service Commission Fund	
General Administration	
Other Than Personal Services	**30,000**
Self-Insurance Fund	
General Administration	
Other Than Personal Services	**50,000**
Economic Development Fund	
City Manager	
Other Than Personal Services	**557,500**
Police Pension Fund	
Fund Transfers	850,000
Fire Pension Fund	
Fund Transfers	850,000
Police and Fire Pension Fund	
Fund Transfers	1,800,000
Street Maintenance and Repair Fund (SMR):	
Public Service Administration	
Personal Services	281,900
Other Than Personal Services	629,900
Public Works	
Personal Services	1,078,700
Other Than Personal Services	422,500
Total SMR Fund	**2,413,000**
Tree Planting Fund	
Parks and Recreation	
Other Than Personal Services	**25,000**
Neighborhood Lighting Fund	
Public Service Administration	
Personal Services	29,100
Other Than Personal Services	93,000
Total Neighborhood Lighting Fund	**122,100**
Clerk of Court Fund	
Finance	
Other Than Personal Services	**8,600**

FUND/DEPARTMENT	**APPROPRIATION ($)**
Mayor's Court Computer Fund	
Finance	
Other Than Personal Services	**12,600**
Mayor's Court Special Project Fund	
Finance	
Other Than Personal Services	**19,000**
UA Visitors Bureau Fund	
Fund Transfers	92,500
Law Enforcement Fund	
Police	
Personal Services	427,600
Other Than Personal Services	345,000
Capital Outlay	640,000
Total Law Enforcement Fund	**1,412,600**
Enforcement Education Fund	
Police	
Other Than Personal Services	**1,000**
One Ohio Opioid Fund	
Finance	
Other Than Personal Services	17,000
Police	
Other Than Personal Services	11,700
Fire	
Other Than Personal Services	37,100
Capital Outlay	137,900
Total One Ohio Opioid Fund	**203,700**
Solid Waste Management Fund	
Public Works	
Personal Services	41,600
Solid Waste	
Other Than Personal Services	4,355,000
Total Solid Waste Management Fund	**4,396,600**

FUND/DEPARTMENT	**APPROPRIATION ($)**
Sanitary Sewer Surcharge Fund	
Public Works	
Personal Services	606,800
Other Than Personal Services	758,200
Capital Outlay	526,200
Fund Transfers	7,100
Total Sanitary Sewer Surcharge Fund	**1,898,300**
Water Surcharge Fund	
Public Works	
Personal Services	200,300
Other Than Personal Services	393,300
Capital Outlay	552,200
Fund Transfers	82,000
Total Water Surcharge Fund	**1,227,800**
Stormwater Management Fund	
Public Works	
Personal Services	405,000
Other Than Personal Services	344,000
Capital Outlay	284,500
Fund Transfers	58,400
Total Stormwater Management Fund	**1,091,900**
Swimming Pool Fund	
Parks and Recreation	
Personal Services	857,800
Other Than Personal Services	409,000
Total Swimming Pool Fund	**1,266,800**
Capital Equipment Fund	
Multiple Departments	
Capital Outlay	**2,211,600**
Technology Fund	
Information Technology	
Other Than Personal Services	80,000
Capital Outlay	49,000
Total Technology Fund	**129,000**

FUND/DEPARTMENT	**APPROPRIATION ($)**
Bonded Improvement Fund	
Parks and Recreation	
Personal Services	50,900
Public Service Administration	
Personal Services	278,000
Finance	
Other Than Personal Services	400,000
Multiple Departments	
Capital Outlay	12,801,500
Total Bonded Improvement Fund	**13,530,400**
Infrastructure Improvement Fund	
Parks and Recreation	
Personal Services	175,000
Public Service Administration	
Personal Services	300,000
Multiple Departments	
Capital Outlay	9,088,900
Fund Transfers	800,000
Total Infrastructure Improvement Fund	**10,363,900**
Community Fiber Optic Fund	
Information Technology	
Other Than Personal Services	75,000
Fund Transfers	200,000
Total Community Fiber Optic Fund	**275,000**
General Bond Retirement Fund	
Finance	
Other Than Personal Services	**18,143,700**
Capital Asset Management Fund	
Fund Transfers	**11,881,700**
Horizon TIF Fund	
Finance	
Other Than Personal Services	6,200
Fund Transfers	400,000
Total Horizon TIF Fund	**406,200**

FUND/DEPARTMENT	**APPROPRIATION ($)**
Kingsdale West TIF Fund	
Finance	
Other Than Personal Services	800
Fund Transfers	50,000
Total Kingsdale West TIF Fund	**50,800**
Kingsdale Core TIF Fund	
Finance	
Other Than Personal Services	679,800
Fund Transfers	519,800
Total Kingsdale Core TIF Fund	**1,199,600**
Arlington Crossing TIF Fund	
Finance	
Other Than Personal Services	2,400
Fund Transfers	365,000
Total Arlington Crossing TIF Fund	**367,400**
Lane Avenue TIF Fund	
Finance	
Other Than Personal Services	1,500
Fund Transfers	120,000
Total Lane Avenue TIF Fund	**121,500**
Riverside North TIF Fund	
Finance	
Other Than Personal Services	100
Fund Transfers	1,800
Total Riverside North TIF Fund	**1,900**
Riverside South TIF Fund	
Finance	
Other Than Personal Services	700
Fund Transfers	50,000
Total Riverside South TIF Fund	**50,700**
Lane Avenue Mixed Use TIF Fund	
Finance	
Other Than Personal Services	481,300
Fund Transfers	558,000
Total Lane Avenue Mixed Use TIF Fund	**1,039,300**

FUND/DEPARTMENT	**APPROPRIATION ($)**
Tremont Road TIF Fund	
Finance	
Other Than Personal Services	1,000
Fund Transfers	29,100
Total Tremont Road TIF Fund	**30,100**
Arlington Centre TIF Fund	
Finance	
Other Than Personal Services	500
Fund Transfers	32,000
Total Arlington Centre TIF Fund	**32,500**
West Lane – Northwest TIF Fund	
Finance	
Other Than Personal Services	400
Fund Transfers	15,000
Total West Lane – Northwest TIF Fund	**15,400**
Lane Avenue II TIF Fund	
Finance	
Other Than Personal Services	280,700
Fund Transfers	963,300
Total Lane Avenue II TIF Fund	**1,244,000**
Gateway TIF Fund	
Finance	
Other Than Personal Services	489,000
Fund Transfers	1,382,600
Total Gateway TIF Fund	**1,871,600**
Kingsdale Center	
Finance	
Other Than Personal Services	305,800
Fund Transfers	1,655,700
Total Gateway TIF Fund	**1,961,500**
Employee Benefit Fund	
Finance	
Personal Services	4,646,900
Other Than Personal Services	1,346,200
Total Employee Benefit Fund	**5,993,100**

FUND/DEPARTMENT	**APPROPRIATION ($)**
BWC Administration Fund	
Finance	
Personal Services	175,000
Other Than Personal Services	200,000
Total BWC Administration Fund	**375,000**
Unclaimed Funds Fund	
Finance	
Other Than Personal Services	**1,000**
Revolving (Rotary) Fund	
Finance	
Other Than Personal Services	**150,000**
Construction Withholding Fund	
Finance	
Other Than Personal Services	**1,000,000**
Mayor's Court Collection Fund	
Finance	
Other Than Personal Services	**600,000**

SECTION 4. This ordinance shall take effect immediately upon passage.

City of Upper Arlington
3600 Tremont Road | Upper Arlington, OH 43221
614-583-5000 | upperarlingtonoh.gov

STAFF REPORT

Authors:	Darlene Pettit, Assistant City Attorney
Council Meeting Date:	November 10, 2025
Subject/Legislative Item:	Ordinance No. 40-2025 - An ordinance to accept deeds and other conveyances to the City of Upper Arlington, Ohio for the purposes therein expressed *(Walter)*
Purpose:	This Ordinance formally accepts deeds and other conveyances of real property rights granted to the City of Upper Arlington.
Executive Summary:	The City Attorney's Office respectfully requests that Council approve this Ordinance to formally accept the four listed conveyances.

Purpose and Impact

This Ordinance formally accepts deeds and other conveyances of real property rights granted to the City of Upper Arlington. This routine Ordinance is typically brought to City Council annually to accept all recent conveyances. Per the Council Rules, this Ordinance only requires a single reading.

History

This Ordinance lists four conveyances of real property rights to the City, listed in the order of the recording date with the Franklin County Recorder's Office. These conveyances are for the benefit of the City but have not yet been formally accepted. Two of the conveyances stem from easement adjustments as part of the Gateway project. One is the formal acceptance of the deed for the Bob Crane Community Center parcel. The final is for the sanitary sewer line along the redeveloped parcels at Ridgeview and Tremont Roads.

Alternatives

It is recommended that Council approve this Ordinance so that the City's records reflect that it approved and accepted these four conveyances.

Attachments

1.	Ordinance No. 40-2025

RECORD OF ORDINANCES

CITY OF UPPER ARLINGTON

STATE OF OHIO

ORDINANCE NO. 40-2025

TO ACCEPT DEEDS AND OTHER CONVEYANCES TO THE CITY OF UPPER ARLINGTON, OHIO FOR THE PURPOSES THEREIN EXPRESSED

WHEREAS, conveyances of real estate and interests therein have been granted to the City of Upper Arlington, which have not been formally accepted by ordinance.

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

SECTION 1. The City hereby accepts the following deeds and other conveyances to the City, which have been filed of record in the office of the Recorder of Franklin County, Ohio, and the premises and interest conveyed thereby are hereby accepted for public use for the uses and purposes therein respectively expressed.

Grantor	Date Recorded	Instrument No.	Conveyance Description
Continental Kingsdale Acquisitions LLC	3/11/2024	202403110023686	Limited warranty deed for Parcel No. 070-014853-00, the 1.421 acres parcel for the Bob Crane Community Center
Ohio State University	1/29/2025	202501290008667	Easement containing 0.221 acres of Parcel No. 010-203989 and 0.055 acres of Parcel No. 010-203994 for a sanitary sewer pipeline.
Ohio State University	1/29/2025	202501290008670	Easement containing 0.908 acres of Parcel No. 010-203989 and 0.532 acres of Parcel No. 010-203994, for a total of

			1.440 acres for public roadway purposes
Bob Webb VII, LLC and Mark F. Besanceney and Holly E.A. Fraumeni	10/15/2025	202510150116559	Easement across Parcel Nos. 070-014867-00, 070-014870-00, and 070-003776-00, for utility purposes and sanitary sewer pipeline

SECTION 2. This ordinance shall take effect immediately upon passage.

City of Upper Arlington
3600 Tremont Road | Upper Arlington, OH 43221
614-583-5000 | upperarlingtonoh.gov

STAFF REPORT

Authors: Brent Lewis, Finance Department Director

Council Meeting Date: November 10, 2025

Subject/Legislative Item: Ordinance No. 41-2025 - An ordinance to appropriate and transfer funds - 2025 Budget *(Kulewicz)*

Purpose: To amend the 2025 Appropriations

Executive Summary: During the 2025 mid-year budget review, appropriations were increased by $30,000 in the Law Enforcement Fund for the purchase/lease of metal detectors to enhance security during mayor's court and other events. After further analysis, it has been determined that it would be more financially prudent to purchase the equipment outright, saving the City $20,000. As a result, $75,000 in additional appropriations are needed within the Law Enforcement Fund to complete the purchase (total of $105,000).

Purpose and Impact

During the 2025 mid-year budget review, appropriations were increased by $30,000 in the Law Enforcement Fund for the purchase/lease of metal detectors to enhance security during mayor's court and other events. After further analysis, it has been determined that it would be more financially prudent to purchase the equipment outright, saving the City $20,000.

The total cost of purchasing the equipment and four-year software subscription would be $105,000 plus annual software subscription in year five. While the lease to purchase option (originally considered) would cost $125,227 in total, or $31,306 for the next four years.

In order to make this transaction occur the following changes need to be made to appropriations:

- Transfer $30,000 from the Law Enforcement Fund - Police Division- Other Than Personal Services to the Law Enforcement Fund - Police Division - Capital Outlay
- Additional appropriations of $75,000 from the unappropriated balance of the Law Enforcement Fund to the Law Enforcement Fund - Police Division - Capital Outlay

History

During the 2025 mid-year budget review, appropriations were increased by $30,000 in the Law Enforcement Fund for the purchase/lease of metal detectors to enhance security during mayor's court and other events. The City does not currently have metal detectors.

Alternatives

The City Council can elect not to move forward with the purchase of metal detectors or decide to move forward with the lease to purchase option. If the latter is determined, no appropriation amendments will be needed (any necessary adjustments will be made at year-end).

Attachments

1.	Ordinance No. 41-2025

RECORD OF ORDINANCES
CITY OF UPPER ARLINGTON
STATE OF OHIO

ORDINANCE NO. 41-2025

TO APPROPRIATE AND TRANSFER FUNDS – 2025 BUDGET

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

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

SECTION 1. The Finance Director is hereby authorized and directed to transfer $30,000 within the Law Enforcement Fund from the Police Division – Other than Personal Services category to the Police Division – Capital category.

SECTION 2. The Finance Director is hereby authorized and directed to appropriate $75,000 from the unappropriated balance of the Law Enforcement Fund and allocate to the Police Division – Capital category.

SECTION 3. This ordinance shall take effect immediately upon passage.

Authors: Suzanne Beach, Executive Assistant

Council Meeting Date: November 10, 2025

Subject/Legislative Item: Ohio Division of Liquor Control Notice to Legislative Authority: Request for New D1 and D2 Liquor Permit for WRWAWP LLC 1695 Old Henderson Road, Ste 101

(no Council action unless there is an objection)

Purpose: To review the liquor permit request for an application filed for new D1 and D2 Liquor Permits for, WRWAWP LLC.

Executive Summary: The City Clerk has received notice from the Ohio Department of Liquor Control that an application has been filed for new D1,and D2 Liquor Permits for, WRWAWP LLC 1695 Old Henderson Road, Ste 101, Upper Arlington, OH 43220. Within 30 days of the date listed on the notice, the City must provide a response that indicates whether the City objects and requests a hearing on the application, requests a one-time only 30-day extension for review, or that the City has no objection to the application.

Purpose and Impact
The City Clerk has received notice from the Ohio Department of Liquor Control that an application has been filed for WRWAWP LLC 1695 Old Henderson Road, Ste 101, Upper Arlington, OH 43220
Description:

D1 - Beer only for on premises consumption or in original sealed containers for carry out only until 1:00am.

D2 - Wine and mixed beverages for on premises consumption or in original sealed containers for carryout only until 1:00am.

History
The Ohio Department of Commerce, Division of Liquor Control, submits legislative notice of liquor permit applications. Within 30 days of the date listed on the notice, the City must provide a response that indicates whether the City objects and requests a hearing on the application, requests a one-time only 30-day extension for review, or that the City has no objection to the application.

Alternatives
If there is no objection, the City Clerk will send notice that no hearing is requested

Attachments

1.	WRWAWP LLC Liquor Permit
2.	Approved Thirty Day Extension

Department of Commerce

Division of Liquor Control

com.ohio.gov

Mike DeWine, *Governor* Jim Tressel, *Lt. Governor* Sherry Maxfield, *Director*

NOTICE TO LEGISLATIVE AUTHORITY

TO

09794661-1 PERMIT NUMBER	**NEW** TYPE	**WRWAWP LLC** **1695 OLD HENDERSON RD** **STE 101** **UPPER ARLINGTON OH 43220** **Muni/Village/Twp: Upper Arlington**
ISSUE DATE		
9/20/2024 FILING DATE		
D-2 D-1 PERMIT CLASSES		
25242 TAX DISTRICT	**FEB**	RECEIPT NO

FROM **9/29/2025**

PERMIT NUMBER	TYPE	
ISSUE DATE		
FILING DATE		
PERMIT CLASSES		
TAX DISTRICT		RECEIPT NO

MAILED [redacted] 10/07/2025 **RESPONSES MUST BE POSTMARKED NO LATER THAN** [redacted] 11/07/2025

IMPORTANT NOTICE

PLEASE COMPLETE AND RETURN THIS FORM TO THE DIVISION OF LIQUOR CONTROL WHETHER OR NOT THERE IS A REQUEST FOR A HEARING.

REFER TO THIS NUMBER IN ALL INQUIRIES: **FEB NEW 09794661-1**

(TRANSACTION & NUMBER)

(MUST MARK ONE OF THE FOLLOWING)

WE REQUEST A HEARING ON THE ADVISABILITY OF ISSUING THE PERMIT AND REQUEST THAT THE HEARING BE HELD ☐ IN OUR COUNTY SEAT ☐ IN COLUMBUS

WE DO NOT REQUEST A HEARING ☐

DID YOU MARK A BOX? IF NOT, THIS WILL BE CONSIDERED A LATE RESPONSE.

PLEASE SIGN BELOW AND MARK THE APPROPRIATE BOX INDICATING YOUR TITLE:

(Signature) (Title) - ☐ Clerk of County Commissioner (Date)

☐ Clerk of City Council

☐ Township Fiscal Officer

(Printed Name) (Email Address) (Telephone No.)

CLERK OF UPPER ARLINGTON CITY COUNCIL
3600 TREMONT RD
UPPER ARLINGTON OH 43221-1595

Dear Local Legislative Authority Official:

Please find enclosed the legislative notice that is being sent to you regarding the applied for liquor permit as captioned on the notice. You **must**, within 30 days from the "mailed" date listed on the notice under the bar code:

- Notify the Division whether you object and want a hearing; or
- Ask for your one-time only, 30-day extension. o Any requests for a one-time, 30-day extension will be reviewed by the Division upon timely receipt. If granted, your additional 30-days runs from the expiration of the original 30-day period.

To be considered **timely**, your above response **MUST** be faxed, emailed, or mailed to the Division no later than the postmark deadline date stated on the form. To speed up processing times and reduce paper, the Division respectfully asks that you either fax or email your response. Please send your response to:

FAX: (614) 644 – 3166

EMAIL: Liquordocs@com.ohio.gov

MAIL: Ohio Division of Liquor Control
Attn: Licensing Unit
6606 Tussing Road
PO Box 4005
Reynoldsburg, Ohio 43068-9005

To find out who has disclosed an ownership interest in the permit application to us you can:

- Visit com.ohio.gov/liquorinfo. Select the "Search who has disclosed an ownership interest" tab. Where asked, enter the permit number listed on the legislative notice; or
- Contact your police department or county sheriff (if you are a township fiscal officer or county clerk). We also sent them detailed ownership information to review for any criminal background issues involving the disclosed persons.

We have resources for you at com.ohio.gov/govhelp. Never miss out on when renewal objections are due! Sign-up for our emails at com.ohio.gov/stayinformed.

Thank you in advance for your cooperation,

Division Licensing Section

(rev. 2.12.25)

From: liquorlicensing@com.ohio.gov
To: Krystal Gonchar
Subject: Approved Thirty Day Objection RE: Permit #09794661-1 OPAL Email Tracker:025400191
Date: Thursday, October 23, 2025 1:29:41 PM

Re: PERMIT # 09794661-1

WRWAWP LLC

1695 OLD HENDERSON RD

STE 101

UPPER ARLINGTON, OH 43220

Dear City of Upper Arlington Clerks Office

c/o Krystal Gonchar:

Previously, we notified you about your right to object to the above liquor permit application within the allotted time. On **October 13, 2025,** we received your request to ask for an additional 30 days. Consistent with R.C. 4303.26, we have determined that:

Your extension request was timely and that good cause exists to **APPROVE** your request. You **MUST** now object, including postmark if sent by mail, no later than **December 7, 2025**. If you do not respond by that date, we will consider it no objection and continue to review the pending application for possible issuance.

If you have any questions concerning this matter please feel free to contact us at fileinquiry@com.ohio.gov. For more information about the hearing process, please review our objection guide at com.ohio.gov/govhelp.

Division of Liquor Control, Legal Section

DH

Don't miss out on important information, sign-up at com.ohio.gov/stayinformed.