City of Upper Arlington

AGENDA

CITY COUNCIL MEETING

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

12/8/2025 | 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 Jim Lynch**

3. **Consent Agenda**

   a. Approve City Council Meeting Minutes for December 1, 2025

4. **Legislative Items for Fourth Reading/Public Hearing/ Council Action**

   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 *(Walter)*

   b. Ordinance No. 43-2025 - An ordinance to adopt 2026 annual appropriations *(Close)*

5. **Legislative Items for Second Reading/Public Hearing/Council Action**

   a. Ordinance No. 45-2025 - An ordinance authorizing the City Manager to enter into contract with OHM Advisors for the Master Plan Update and to appropriate funds *(Kulewicz)*

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

   a. Ordinance No. 46-2025 - An ordinance authorizing the City Manager to enter into a three-year agreement with the International Association of Firefighters, Local 521 (IAFF) *(Lynch)*

   b. Ordinance No. 47-2025 – An ordinance authorizing the issuance of not to exceed $30,000,000 of General Obligation Limited Tax Bonds, in one or more series, for the purpose of acquiring, constructing, installing, and equipping capital projects and public infrastructure with related equipment, acquiring land and interests in land, and all necessary appurtenances thereto; and authorizing and approving related matters *(Munc)*

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

a. Ordinance No. 44-2025 - An ordinance to amend Chapter 155 - Personnel Code of the Upper Arlington Code of Ordinances

8. Legislative Items for First Reading/Public Hearing

a. Ordinance No. 48-2025 - An ordinance to appropriate and transfer funds - 2025 Budget

9. City Manager Update

10. Executive Session

a. Motion to enter into Executive Session pursuant to O.R.C. Section 121.22 (G)(1) – to consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee *(followed by a roll call vote)*

11. Adjournment

December 1, 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 Vice President Close at 7:00 p.m.

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

*President Awakessien Jeter was absent during roll call but arrived at 7:10 p.m. and was present for all further business.

*Mr. Kulewicz attended virtually but was recorded as absent, as virtual attendance does not constitute presence for quorum purposes or allow for voting on city councils under the Ohio Open Meetings Act.

Staff Present: City Manager Steven Schoeny, City Attorney Darren Shulman, Assistant City Manager Jackie Thiel, City Clerk Krystal Gonchar, Finance Director Brent Lewis, IT Director Ross Morrow, Community Development Director Chad Gibson, Parks & Recreation Director Debbie McLaughlin, Community Affairs Director Emma Speight, Public Service Director Gary Wilfong, Police Chief Keith Hall, Fire Chief Chris Zimmer, Assistant Fire Chief Mike Bell, HR Director Don Essex, and Economic Analyst James Russell

Pledge of Allegiance

The Pledge of Allegiance was led by the Fire Division.

Consent Agenda

a. Approve City Council Meeting Minutes for November 17, 2025

Ms. Munc moved, seconded by Mr. Lynch, to approve the Consent Agenda. The motion carried with the following vote:

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

Reports/Presentations

a. Recognition of UAHS Girls Water Polo Team 2025 State Championship Win

Vice President Close presented the Upper Arlington High School Girls Water Polo Team with a Resolution of Commendation on behalf of City Council, for their 2025 State Championship win (attached as Exhibit A). The resolution highlighted the team's victory over Worthington Kilbourne in a thrilling 13-10 double overtime match on October 25, 2025, at Cincinnati Sycamore High School. This championship marks the team's sixth state title in the past seven years and the 22nd program state title, representing 50% of all state championships in Ohio for girl's water polo. Head coach Ashley Neri shared that the team had placed in the Final Four at the Beast of the East tournament, which features the top 60 teams on the East Coast. She noted that the team is relatively young, which bodes well for future success.

b. 2025 Firefighter of the Year Award

Mr. Walter presented the 2025 Firefighter of the Year award to Pat Arnett (attached as Exhibit B). Mr. Arnett has served Upper Arlington since September 7, 2017, as a firefighter, paramedic, ladder driver, operator, hazardous materials technician, and member of the Northwest Area Strike Team. Before joining the Fire Division, he served honorably as an infantry rifleman in the United States Marine Corps from 2004 to 2008, including two combat deployments to Iraq and one to Afghanistan. Mr. Walter highlighted Mr. Arnett's integrity, strong work ethic, and leadership by example. Mr. Arnett was specifically recognized for undertaking a major project to preserve the Fire Division's history by creating a permanent photo display in Station 72. Fire Chief Chris Zimmer expressed appreciation for Firefighter Arnett's service to the community, the division, and his fellow firefighters.

c. 2025 Dr. Mary E. Fontana EMS Distinguished Service Award

Ms. Munc presented the 2025 Dr. Mary E. Fontana EMS Distinguished Service Award to Matt Jividen (attached as Exhibit C). The award, established in 2000, recognizes excellence in emergency medical services. Mr. Jividen has served with the division since March 2010 as a firefighter paramedic and rescue technician. He is a member of the Central Ohio Strike Team, serves on the mental health peer support team, and has contributed to the CARES program. He was selected for his exceptional medical assessment skills, clinical expertise, and outstanding abilities in deescalating intense situations. Chief Zimmer thanked Dr. Fontana for being present at the ceremony and acknowledged both award recipients for embodying the values of the fire division.

d. Finance Director Report- October 2025

Finance Director Brent Lewis presented a summary of the October 2025 Finance Director Report (attached as Exhibit D). Mr. Lewis reported that the City remains in good financial shape through. Income tax continues to perform well, and expenditures are within budget. He noted that at the next meeting on December 8, there would be some minor budget changes to realign items for year-end. The first reading of these changes would be on December 8, with approval scheduled for December 15.

Budget Items for Third Reading/Public Hearing

Vice President Close advised that a presentation on the budget ordinances would cover both items.

a) **Ordinance No. 42-205- 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**

Mr. Lewis explained that this was the third budget hearing. He indicated that the final vote on both the budget book and appropriation measure would come next week. He also noted that in the first quarter of next year, the budget book would return for final approval after being updated with final 2025 numbers.

When asked about budget trends, Mr. Lewis highlighted that income tax revenues continue to grow and that all departments are doing well at maintaining their budgets. He noted that expenditure growth is around 7%, which is on the higher end compared to recent years. The biggest trend is continued large spending on the Capital Improvement Program (CIP) to address infrastructure needs, particularly water lines.

City Manager Steven Schoeny added that two other notable trends include significant investment in the community center to ensure its continued functionality and programs focused on making Upper Arlington a great place for older residents, including investments in the CARES program and projects like the National Church Residences Project.

In response to Vice President Close's invitation to speak, there were no questions or comments from the public relative to Ordinance 42-2025 or Ordinance No. 43-2025.

Vice President Close advised that both items are scheduled for a Final Reading/Public Hearing/Council Action on December 8, 2025.

Legislative Items for Second Reading/Public Hearing/Council Action

a. **Resolution No. 15-2025 – A resolution to establish a Facilities Maintenance Reserve within the City's General Fund**

In response to Vice President Close's invitation to speak, there were no questions or comments from the public relative to Resolution 15-2025.

Ms. Munc moved, seconded by Mr. Lynch, to adopt Resolution No. 15-2025. The motion carried with the following vote:

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

Legislative Items for First Reading/Public Hearing

a. Ordinance No. 44-2025 - An ordinance to amend Chapter 155 - Personnel Code of the Upper Arlington Code of Ordinances

In response to Vice President Close's invitation to speak, there were no questions or comments from the public relative to Ordinance No. 44-2025.

City Attorney Darren Shulman explained two significant changes to the personnel code: 1) a fix to include one or two employees at the Municipal Services Center who were inadvertently excluded when the code was changed to allow part-time employees to take advantage of certain benefits; and 2) the creation of a program that would allow the City Manager to establish a comp time program where employees could earn time off on a 1:1 basis (not time and a half). This would particularly benefit community center employees who work many hours and weekend events but, as salaried employees, have difficulty taking breaks.

Vice President Close advised that the Second Reading/Public Hearing will occur on December 8, 2025, followed by Third Reading/Public Hearing/Council Action on December 15, 2025.

b. Ordinance No. 45-2025 - An ordinance authorizing the City Manager to enter into contract with OHM Advisors for the Master Plan Update and to appropriate funds

In response to Vice President Close's invitation to speak, there were no questions or comments from the public relative to Ordinance No. 45-2025.

Community Development Director Chad Gibson presented this ordinance to authorize a contract with OHM Advisors to update the City's master plan. He provided background on the selection process, noting that the City received 10 high-quality responses to their RFP, ultimately selecting OHM Advisors with Berry Dunn as a subconsultant specializing in parks. The process is scheduled to last approximately 20 months and will include updates to the parks and recreation comprehensive plan and urban forestry plan. Mr. Gibson emphasized the importance of this planning effort in setting the course for the next 10-20 years for Upper Arlington.

Council Members asked what made OHM Advisors stand out among the candidates. City staff explained that OHM understood the scope of integrating the parks comprehensive plan with the master plan and responded well to feedback. They will use video documentation of the process to demonstrate how community input was incorporated. Additionally, they will create an implementation platform to track progress on goals.

Staff noted that OHM has experience working with the Parks and Recreation Department and has certified arborists who will update the urban forestry master plan. The firm, along with Berry Dunn, will help position the City's services to meet future trends.

Discussion also included the typical 10-year shelf life of master plans and the circumstances that might necessitate updates sooner than expected. Mr. Schoeny explained that unless there

is a fundamental change in community values or circumstances, a well-done master plan should serve the community for about a decade.

Vice President Close advised that the Second Reading/Public Hearing/Council Action will occur on December 8, 2025.

City Manager Update

No update provided.

Executive Session

A motion was made by President Awakessien Jeter, seconded by Mr. Lynch, to enter into Executive Session pursuant to O.R.C. Section 121.22 (G)(4) – preparing for negotiations with public employees and O.R.C. Section 121.22 (G)(1) – to consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee. The motion carried with the following vote:

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

Council entered into Executive Session at 7:51 p.m. and reconvened into open session at 9:15 p.m.

* * *

There being no further business to come before City Council, Vice President Close called for a motion to adjourn the meeting. President Awakessien Jeter moved to adjourn, seconded by Mr. Lynch. The motion carried unanimously, and the meeting adjourned at 9:15 p.m.

Exhibit A

COUNCIL OF THE CITY OF UPPER ARLINGTON
RESOLUTION OF COMMENDATION

In Recognition of the Upper Arlington High School Girl's Water Polo Team 2025 State Championship Win

WHEREAS, the City of Upper Arlington proudly celebrates the accomplishments of its student-athletes, who demonstrate excellence not only in competition but also in teamwork, discipline, and sportsmanship; and

WHEREAS, the Upper Arlington High School Girls Water Polo Team concluded their 2025 season ranked #1 in the State of Ohio, continuing a legacy of competitive excellence and community pride; and

WHEREAS, on October 25, 2025, at Cincinnati Sycamore High School, the Golden Bears secured a thrilling 13–10 double-overtime victory over Worthington Kilbourne in the OHSAA State Championship match, reclaiming the first-place trophy and showcasing exceptional poise, determination, and skill under pressure; and

WHEREAS, this championship marks the team's sixth state title in the past seven years, solidifying Upper Arlington as one of the most accomplished high school water polo programs in Ohio's history; and

WHEREAS, the 2025 state finals were hosted in the Cincinnati area for the first time since 2022, following two years held in Upper Arlington, yet the Golden Bears demonstrated their strength and resilience wherever they compete; and

WHEREAS, the athletes, coaches, and support staff of the Upper Arlington Girls Water Polo Team represent the highest standards of dedication and achievement, bringing honor to Upper Arlington High School and the entire community.

NOW, THEREFORE BE IT RESOLVED that members of the Council of the City of Upper Arlington, Ohio, do hereby recognize the Upper Arlington High School Girl's Water Polo Team for their 2025 State Championship win, and urge all residents to join in celebrating this remarkable accomplishment and the legacy of our state champion Golden Bears water polo team.

BE IT FURTHER RESOLVED that this Resolution of Commendation be spread upon the minutes of Council on this 1st day of December 2025.

COUNCIL OF THE CITY OF UPPER ARLINGTON
RESOLUTION OF COMMENDATION

2025 Firefighter of the Year
Pat Arnett

WHEREAS, Firefighter Pat Arnett began his service as an Upper Arlington firefighter on September 7, 2017, and has served as a Firefighter, Paramedic, Ladder Driver-Operator, Hazardous Materials Technician, and member of the Northwest Area Strike Team; and

WHEREAS, prior to joining the Fire Division, Pat served honorably as an Infantry Rifleman in the United States Marine Corps from 2004 to 2008, which included two combat deployments to Iraq and one to Afghanistan, fighting in the Global War on Terror; and

WHEREAS, Firefighter Arnett sets the example of integrity while maintaining a strong work ethic; he completes any task assigned, large or small, without complaint; he is the epitome of what a senior firefighter should be: someone who leads by example, supports the growth of others, and always upholds the values of the Division; and

WHEREAS, Firefighter Arnett has undertaken a major project to preserve the Fire Division's history by creating a permanent photo display at Station 72, reinforcing his commitment to the pride and ownership aspects of the fire service; and

WHEREAS, Firefighter Arnett has been selected because of his sincere dedication and disciplined devotion to his chosen profession, has proven to be an outstanding firefighter/paramedic, and is being recognized for his dedication and passion for every aspect of being a firefighter; and

WHEREAS, the dedication shown by Firefighter Arnett is in keeping with the highest standards of the fire service and makes him a deserving recipient of the Firefighter of the Year Award.

NOW, THEREFORE, BE IT RESOLVED that the members of the Council of the City of Upper Arlington, Ohio, do hereby commend Pat Arnett for being selected as the 2025 Firefighter of the Year.

BE IT FURTHER RESOLVED that this Resolution of Commendation be spread upon the minutes of Council on this 1st day of December 2025.

Exhibit C

COUNCIL OF THE CITY OF UPPER ARLINGTON
RESOLUTION OF COMMENDATION

Upper Arlington Fire Division
2025 Dr. Mary E. Fontana EMS Distinguished Service Award
Matt Jividen

WHEREAS, the Dr. Mary E. Fontana EMS Distinguished Service Award was established in the year 2000, named after its charter recipient, and is given for outstanding emergency medical service provided to the residents of Upper Arlington; and

WHEREAS, Firefighter/Paramedic Matt Jividen was recommended by his peers to be the recipient of the 2025 Dr. Mary E. Fontana EMS Distinguished Service Award; and

WHEREAS, Matt has served the Division since March 2010 as a firefighter-paramedic and a rescue technician, is a member of the Central Ohio Strike Team, serves on the Mental Health PEER Support Team, and has contributed to our CARES program over the years; and

WHEREAS Firefighter/Paramedic Matt Jividen has been selected because of his exceptional medical assessment skills; and when caring for patients experiencing a medical emergency, his clinical expertise allows for a more focused and accurate treatment plan; and he consistently demonstrates outstanding abilities in de-escalating intense situations and effectively redirecting individuals under stress, ensuring the best possible outcome in moments of crisis; and

WHEREAS, Firefighter/Paramedic Jividen, through his sincere dedication and disciplined devotion to his chosen profession, has proven to be an outstanding firefighter/paramedic and is recognized for his passion for every aspect of fire service; and

WHEREAS, the City of Upper Arlington is extremely proud and honored to recognize Matt Jividen for his exemplary performance, which is well deserving of our highest praise.

NOW, THEREFORE, BE IT RESOLVED that the members of the Council of the City of Upper Arlington, Ohio, hereby commend **Matt Jividen** as this year's recipient of the Dr. Mary E. Fontana EMS Distinguished Service Award and extend grateful appreciation for his selfless commitment to life and the standards of excellence he applies daily to his profession and community.

BE IT FURTHER RESOLVED that this Resolution of Commendation be spread upon the minutes of Council on this 1st day of December 2025.

Exhibit D

Monthly Financial Report
As of October 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	$ 29,552,404	$ 30,956,813	$ 1,404,409	4.75%
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	11,718,693	13,804,195	2,085,502	17.80%
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	59,964,312	63,222,932	3,258,620	**5.43%**
Obligations:						
Police Division	12,262,800	12,262,800	10,223,250	10,071,153	152,097	1.49%
Fire Division	12,519,900	12,519,900	9,485,954	9,310,056	175,898	1.85%
Board of Health	400,000	400,000	393,566	393,566	-	0.00%
Parks and Recreation	8,383,300	8,401,300	6,598,606	6,365,110	233,496	3.54%
Community Development	1,563,300	1,563,300	1,259,117	1,147,316	111,801	8.88%
Public Service Administration	1,397,800	1,397,800	1,164,833	1,107,995	56,838	4.88%
Public Works	1,700,400	1,700,400	1,287,613	1,148,848	138,765	10.78%
City Manager	2,087,400	2,087,400	1,649,280	1,569,179	80,101	4.86%
City Attorney	983,700	1,033,700	732,343	667,268	65,075	8.89%
City Clerk	334,800	334,800	251,100	219,097	32,003	12.75%
City Council	208,900	208,900	156,675	152,216	4,459	2.85%
Finance	1,638,800	1,638,800	1,366,395	1,264,187	102,208	7.48%
Facilities Maintenance	4,818,400	4,818,400	4,647,126	4,191,435	455,691	9.81%
Information Technology	2,522,200	2,522,200	2,064,854	1,949,873	114,981	5.57%
General Administration	3,800,600	4,300,600	3,043,504	2,786,361	257,143	8.45%
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	62,309,147	60,328,591	1,980,556	**3.18%**
Excess of Revenue and Other Sources over Obligations:	3,769,300	(4,785,100)	(2,344,835)	2,894,341		
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**	**$ 33,831,501**	**$ 37,940,933**	**$ 4,109,432**	**12.15%**

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	$ 11,492,602	$ 12,039,895	$ 547,293	4.76%
Total Revenues and Other Sources	**13,453,700**	**13,928,200**	**11,492,602**	**12,039,895**	**547,293**	**4.76%**
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	7,825,647	8,372,940		
Beginning Fund Balance	20,368,117	20,368,117	20,368,117	20,368,117		
Ending Fund Balance	**$ 24,045,617**	**$ 24,520,117**	**$ 28,193,764**	**$ 28,741,057**	**$ 547,293**	**1.94%**

Monthly Financial Report
As of October 2025

Capital Equipment Fund (106)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
Revenues and Other Sources						
Real & Personal Property Tax	$ 1,312,400	$ 1,293,700	$ 1,293,700	$ 1,282,155	$ (11,545)	-0.89%
Homestead & Rollbacks	173,500	170,600	170,600	169,797	(803)	-0.47%
Transfers In	500,000	500,000	500,000	500,000	-	0.00%
Total Revenues and Other Sources	**1,985,900**	**1,964,300**	**1,980,118**	**1,967,770**	**(12,348)**	**0.00%**
Obligations						
Capital Equipment	2,548,300	2,634,900	2,442,595	2,442,595	-	0.00%
Total Obligations	**2,548,300**	**2,634,900**	**2,442,595**	**2,442,595**	**-**	**0.00%**
Excess of Revenue and Other Sources over Obligations:	(562,400)	(670,600)	(462,477)	(474,825)		
Beginning Fund Balance	1,208,768	1,208,768	1,208,768	1,208,768		
Ending Fund Balance	**$ 646,368**	**$ 538,168**	**$ 746,291**	**$ 733,943**	**$ (12,348)**	**-1.65%**

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	$ 1,487,998	$ 1,572,372	$ 84,374	5.67%
Motor Vehicle License Taxes	450,000	450,000	372,833	378,809	5,976	1.60%
All Other Operating Revenues	138,000	138,000	33,333	60,665	27,332	82.00%
Total Revenues and Other Sources	**2,388,000**	**2,388,000**	**1,894,164**	**2,011,846**	**117,682**	**6.21%**
Obligations						
Public Service Administration	1,129,200	1,129,200	839,333	777,853	61,480	7.32%
Public Works	1,582,700	1,582,700	1,249,826	1,156,172	93,654	7.49%
Total Obligations	**2,711,900**	**2,711,900**	**2,089,159**	**1,934,025**	**155,134**	**7.43%**
Excess of Revenue and Other Sources over Obligations:	(323,900)	(323,900)	(194,995)	77,821		
Beginning Fund Balance	1,927,174	1,927,174	1,927,174	1,927,174		
Ending Fund Balance	**$ 1,603,274**	**$ 1,603,274**	**$ 1,732,179**	**$ 2,004,995**	**$ 272,816**	**15.75%**

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	395,833	461,208	65,375	16.52%
Total Revenues and Other Sources	**20,448,700**	**475,000**	**395,833**	**461,208**	**65,375**	**16.52%**
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)	(6,081,657)	(6,016,282)		
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**	**$ 1,428,070**	**$ 3,548,937**	**$ 2,120,867**	**148.51%**

Monthly Financial Report
As of October 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	$ 10,700,000	$ 12,026,150	$ 1,326,150	12.39%
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**	**24,769,000**	**26,095,250**	**1,326,150**	**5.35%**
Obligations						
Capital Improvements	9,986,900	20,306,500	17,616,753	17,616,753	-	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**	**23,704,730**	**23,704,730**	**-**	**0.00%**
Excess of Revenue and Other Sources over Obligations:	(3,636,900)	(2,837,500)	1,064,270	2,390,520		
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**	**$ 6,613,969**	**$ 8,368,656**	**$ 1,754,687**	**26.53%**

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	$ 2,162,189	$ 2,162,189	$ -	0.00%
All Other Operating Revenues	45,000	45,000	26,250	96,288	70,038	266.81%
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**	**4,188,439**	**4,258,477**	**70,038**	**1.67%**
Obligations						
Public Works	4,134,100	4,134,100	4,032,892	3,957,522	75,370	1.87%
Total Obligations	**4,134,100**	**4,134,100**	**4,032,892**	**3,957,522**	**75,370**	**1.87%**
Excess of Revenue and Other Sources over Obligations:	(189,100)	(189,100)	155,547	300,955		
Beginning Fund Balance	1,534,635	1,534,635	1,534,635	1,534,635		
Ending Fund Balance	**$ 1,345,535**	**$ 1,345,535**	**$ 1,690,182**	**$ 1,835,590**	**$ 145,408**	**8.60%**

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	$ 562,457	$ 665,978	$ 103,521	18.41%
Miscellaneous	-	513,600	513,600	880,345	366,745	0.00%
Total Revenues and other sources	**855,000**	**1,368,600**	**1,076,057**	**1,546,323**	**470,266**	**43.70%**
Obligations						
Public Works	490,700	570,700	691,687	643,378	48,309	6.98%
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	22,387	22,387	-	0.00%
Total Obligations	**846,600**	**1,440,200**	**1,227,595**	**1,179,286**	**48,309**	**3.94%**
Excess of Revenue and Other Sources over Obligations:	8,400	(71,600)	(151,538)	367,037		
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**	**$ 1,627,327**	**$ 2,145,902**	**$ 518,575**	**31.87%**

Monthly Financial Report
As of October 2025

Sanitary Sewer Surcharge Fund (730)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
Revenues and Other Sources						
Charges for Services	$ 1,333,000	$ 1,333,000	$ 948,920	$ 1,122,697	$ 173,777	18.31%
All Other Operating Revenues	1,500	45,400	45,400	46,631	1,231	2.71%
Total Revenue	**1,334,500**	**1,378,400**	**994,320**	**1,169,328**	**175,008**	**17.60%**
Obligations						
Public Works	1,214,000	1,214,000	1,264,437	1,164,434	100,003	7.91%
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	17,476	17,476	-	0.00%
Total Obligations	**1,569,600**	**1,613,500**	**1,325,793**	**1,225,790**	**100,003**	**7.54%**
Excess of Revenue and Other Sources over Obligations:	(235,100)	(235,100)	(331,473)	(56,462)		
Beginning Fund Balance	2,831,202	2,831,202	2,831,202	2,831,202		
Ending Fund Balance	**$ 2,596,102**	**$ 2,596,102**	**$ 2,499,729**	**$ 2,774,740**	**$ 275,011**	**11.00%**

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	$ 753,403	$ 780,346	$ 26,943	3.58%
Investment Earnings	70,000	70,000	58,333	95,542	37,209	63.79%
Miscellaneous income	-	365,900	365,900	374,732	8,832	100.00%
Total Revenues and other sources	**823,000**	**1,188,900**	**1,177,636**	**1,250,620**	**72,984**	**6.20%**
Obligations						
Public Works	690,000	690,000	906,798	857,568	49,230	5.43%
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	22,824	22,824	-	0.00%
Total Obligations	**1,687,400**	**2,053,300**	**1,398,763**	**1,349,533**	**49,230**	**3.52%**
Excess of Revenue and Other Sources over Obligations:	(864,400)	(864,400)	(221,127)	(98,913)		
Beginning Fund Balance	2,987,559	2,987,559	2,987,559	2,987,559		
Ending Fund Balance	**$ 2,123,159**	**$ 2,123,159**	**$ 2,766,432**	**$ 2,888,646**	**$ 122,214**	**4.42%**

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	$ 1,011,487	$ 884,088	$ (127,399)	-12.60%
Transfers/Advances In	300,000	300,000	300,000	300,000	-	0.00%
Total Revenues and other sources	**1,313,800**	**1,313,800**	**1,311,487**	**1,184,088**	**(127,399)**	**-9.71%**
Obligations						
Parks and Recreation	1,140,600	1,140,600	991,532	956,809	34,723	3.50%
Total Obligations	**1,140,600**	**1,140,600**	**991,532**	**956,809**	**34,723**	**3.50%**
Excess of Revenue and Other Sources over Obligations:	173,200	173,200	319,955	227,279		
Beginning Fund Balance	397,663	397,663	397,663	397,663		
Ending Fund Balance	**$ 570,863**	**$ 570,863**	**$ 717,618**	**$ 624,942**	**$ (92,676)**	**-12.91%**

Monthly Financial Report
As of October 2025

Statement of Receipts and Disbursements (cash basis rounding)

Fund	Beginning Balance	Year to Date & Transfer In	Year to Date & Transfer Out	Ending Balance	Percentage Change
General	$ 43,870,708	$ 63,222,932	$ 57,974,219	$ 49,119,421	12.0%
Capital Asset Management	24,410,352	12,039,895	3,666,955	32,783,292	34.3%
Police Pension	1,499,760	871,172	435,378	1,935,554	29.1%
Fire Pension	1,499,759	871,172	435,377	1,935,554	29.1%
Self Insurance	1,084,300	64,518	21,767	1,127,051	3.9%
Capital Equipment	1,720,307	1,967,770	1,985,169	1,702,908	-1.0%
Police & Fire Pension	1,422,653	1,486,239	1,448,783	1,460,109	2.6%
Technology Fund	425,843	138,139	445,428	118,554	-72.2%
Street Maintenance and Repair Fund	1,965,631	2,011,846	1,806,087	2,171,390	10.5%
EMS Billing Fund	1,691,000	975,449	145,778	2,520,671	49.1%
Law Enforcement	2,739,032	462,100	226,134	2,974,998	8.6%
Tree Planting Fund	92,965	28,700	-	121,665	30.9%
Enforcement Education	20,650	450	-	21,100	2.2%
Mayor's Court Computer	45,728	8,061	-	53,789	17.6%
Mayor's Court Special Project	171,505	13,575	4,335	180,745	5.4%
Local Fiscal Recovery Fund	2,192,062	-	2,122,498	69,564	-96.8%
OneOhio Opioid Fund	141,353	56,843	9,165	189,031	33.7%
Economic Development	2,078,781	2,500,000	18,123	4,560,658	119.4%
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	76,172	42,933	351,662	10.4%
Clerk of Courts Fund	21,343	5,930	2,900	24,373	14.2%
UA Visitor's Bureau Fund	572,453	110,056	50,000	632,509	10.5%
General Bond Retirement	315,716	33,053,187	33,164,601	204,302	-35.3%
Bonded Improvements	13,072,564	461,210	9,805,619	3,728,155	-71.5%
Infrastructure Improvement Fund	25,102,125	26,095,251	24,818,907	26,378,469	5.1%
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	4,230,387	4,344,872	1,900,426	-5.7%
BWC Administration Fund	1,340,044	308,646	239,182	1,409,508	5.2%
Solid Waste Management	1,919,144	4,258,477	3,306,858	2,870,763	49.6%
Water Surcharge	1,952,948	1,546,323	953,353	2,545,918	30.4%
Sanitary Sewer Surcharge	3,532,735	1,169,328	1,012,004	3,690,059	4.5%
Stormwater Management	3,301,276	1,250,620	1,202,383	3,349,513	1.5%
UA Swimming Pools	397,663	1,184,088	910,710	671,041	68.7%
Unclaimed Funds	8,491	713	-	9,204	8.4%
Revolving Fund	53,814	1,387,757	1,359,425	82,146	52.6%
Construction Withholding	3,108,854	531,377	2,851,263	788,968	-74.6%
Payroll Clearing Fund	330,833	28,137,245	27,868,471	599,607	81.2%
Totals (ROUNDED)	**$ 150,816,999**	**$ 198,128,182**	**$ 186,327,681**	**$ 162,617,500**	***ROUNDED TOTALS***

Monthly Financial Report
As of October 2025

Income Tax Comparisons

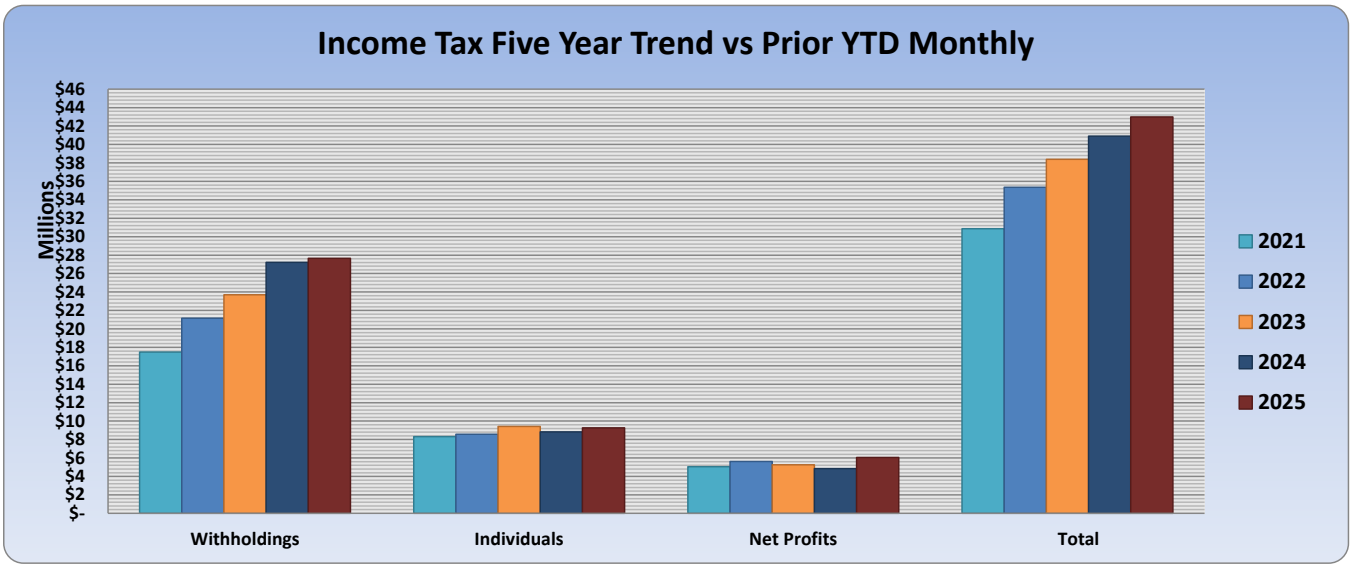
	Projections	Year to date	Difference	% Difference
Withholdings	$ 25,807,692	$ 27,657,221	$ 1,849,529	7.17%
Individuals	9,606,272	9,280,680	(325,592)	-3.39%
Net Profits	5,631,042	6,058,807	427,765	7.60%
Total	$ 41,045,006	$ 42,996,708	$ 1,951,702	**4.76%**

Income Tax Five Year Comparison

	2021	2022	2023	2024	2025
Withholdings	$ 17,473,427	$ 21,168,708	$ 23,702,787	$ 27,228,907	$ 27,657,221
Individuals	8,328,832	8,577,922	9,421,537	8,838,229	9,280,680
Net Profits	5,061,563	5,612,229	5,271,930	4,847,944	6,058,807
Total	$ 30,863,822	$ 35,358,859	$ 38,396,254	$ 40,915,080	$ 42,996,708

Percentage Increase (Decrease) From Prior Year

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Withholdings	13.56%	21.15%	11.97%	14.88%	1.57%
Individuals	26.38%	2.99%	9.83%	-6.19%	5.01%
Net Profits	19.07%	10.88%	-6.06%	-8.04%	24.98%
Total	17.67%	14.56%	8.59%	6.56%	**5.09%**



Interest & Investment Income
Oct-25

General Investments		Beginning Balance	Purchased	Matured/Sold	Deposited/Withdrawn	Investment Acct.	Ending Balance
Municipal Securities		4,102,786.00	1,450,000.00				$ 5,552,786.00
Corporate / General Investments		9,622,955.50					$ 9,622,955.50
Federal Agency		54,154,807.17	2,700,345.00	(1,749,850.00)			$ 55,105,302.17
US Government Bonds		25,499,083.38	999,891.15	(1,375,281.25)			$ 25,123,693.28
Total Bonds		$ 93,379,632.05	$ 5,150,236.15	$ (3,125,131.25)	$ -	$ -	$ 95,404,736.95
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		$ 96,819,620.60	$ 5,150,236.15	$ (3,125,131.25)	$ -	$ -	$ 98,844,725.50
Money Markets:	General	1,832,445.05	(5,150,236.15)	3,130,255.68	(27,737.76)	267,777.88	$ 52,504.70
	CIP Bonds	-					$ -
Total Money Markets		$ 1,832,445.05	$ (5,150,236.15)	$ 3,130,255.68	$ (27,737.76)	$ 267,777.88	$ 52,504.70
Star Ohio:	General Investment	50,707,512.66			4,883,668.11	195,427.05	$ 55,786,607.82
	Bond Proceeds	6,318,742.37			(6,278,897.62)	10,449.61	$ 50,294.36
	Federal ARPA (Gen. Inv.)	1,323,867.17			(4,770.49)	4,807.86	$ 1,323,904.54
	Gateway	1,007,084.36				3,664.66	$ 1,010,749.02
	Kingsdale	237,542.70				864.39	$ 238,407.09
	Community Center	2,597,323.58				9,451.34	$ 2,606,774.92
	Office (Comm. Center)	1,081,076.72				3,933.91	$ 1,085,010.63
	Total STAR Ohio	$ 63,273,149.56	$ -	$ -	$ (1,400,000.00)	$ 228,598.82	$ 62,101,748.38
	Total Investments	$ 161,925,215.21	$ -	$ 5,124.43	$ (1,427,737.76)	$ 496,376.70	$ 160,998,978.58
	NW Huntington Bank	$ 1,571,357.14					$ 1,618,522.73
	Total Cash & Investments	$ 163,496,572.35					$ 162,617,501.31

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

DATE	VENDOR	DESCRIPTION	AMOUNT
10/2/25	Cogeco dba Breezeline	Internet Services	$28,520.00
10/3/25	Baker Vehicle Systems	Over-seeder Attachment for Tractor	$24,499.00
10/3/25	Gordon Flesch	Copiers for the PSC	$32,566.55
10/6/25	Clemans, Nelson & Assoc.	Personnel Mgmt & Administration	$40,000.00
10/8/25	Fire & Ice Htg & Cooling	Overhead Heating Unit	$31,579.59
10/10/25	EMH&T	2026 Waterline Replacements Design	$63,700.00
10/23/25	EPlus Technology	Ciena Software Renewal	$38,065.18

QUALITY BASED SELECTION CONSULTANTS – OCTOBER 2025

DATE	VENDOR	DESCRIPTION	AMOUNT
None			

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

DATE	VENDOR	DESCRIPTION	CHANGE ORDER AMOUNT	New Total
None				

GRANTS OCTOBER 2025

DATE	ORGANIZATION	DESCRIPTION	AMOUNT
None			

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

Authors: Brent Lewis, Finance Department Director

Council Meeting Date: December 8, 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 *(Walter)*

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
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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.

OVERVIEW SUMMARY

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.

OVERVIEW SUMMARY

- *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
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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.

REVENUE SUMMARY

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.


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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.

Personal Services

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

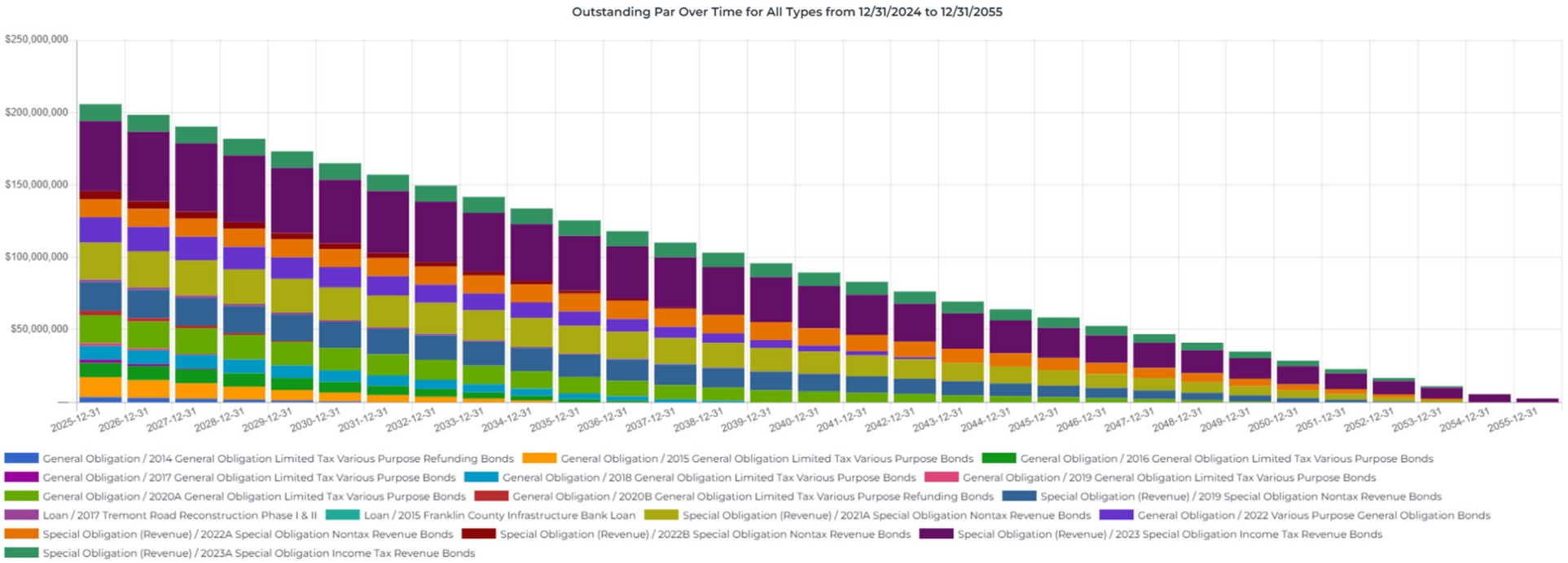
Table 1 –Outstanding Debt as of December 31, 2025 *(current issuances only)*

Issue	Bond Ratings Moody's	Bond Ratings 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**

DEBT SUMMARY

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
Upper Arlington®


City of
Upper Arlington®

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**

FUND SUMMARIES – Operations – General

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

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

> 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.

FUND 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.

FUND SUMMARIES - Operations - General

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.

FUND SUMMARIES - Operations - General

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®

FUND SUMMARIES – Operations – Restricted

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND SUMMARIES - Operations - Restricted

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

FUND SUMMARIES - Operations - Restricted

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.

FUND SUMMARIES - Operations - Restricted

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**


City of
Upper Arlington®

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

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

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

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

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

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

FUND SUMMARIES - Operations - Business

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

FUND SUMMARIES - Operations - Business

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.

FUND SUMMARIES - Operations - Business

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.

FUND SUMMARIES - Operations - Business

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.

FUND 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.

FUND SUMMARIES - Capital - Capital Improvements

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.

FUND SUMMARIES - Capital - Capital Improvements

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*

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®

FUND 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

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**

FUND SUMMARIES - Capital - Debt and Capital Asset Management

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**

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

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**

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

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**

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

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**

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

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**

FUND 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.


City of
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FUND SUMMARIES – Internal Service

Internal service funds are used to account for financing services provided by one department of the City generally on a cost-reimbursement basis. These funds are not included in the consolidated financial presentation.

Employee Benefit Fund
This fund was established for the purpose of paying the cost of employee benefits including, but not limited to, health care, dental care, life insurance, short-term disability, and wellness. Deposits come from the proportionate cost of employee benefits charged to the operating accounts of departments and third-party reimbursements.

BWC Administration Fund
This fund was established to account for the claims and the administrative services of the City's self-insured Bureau of Workers Compensation program. Similar to the Employee Benefit Fund, deposits are proportionately charged to City departments on a cost-reimbursement basis.

FUND SUMMARIES - Internal Service

EMPLOYEE BENEFIT FUND

	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**

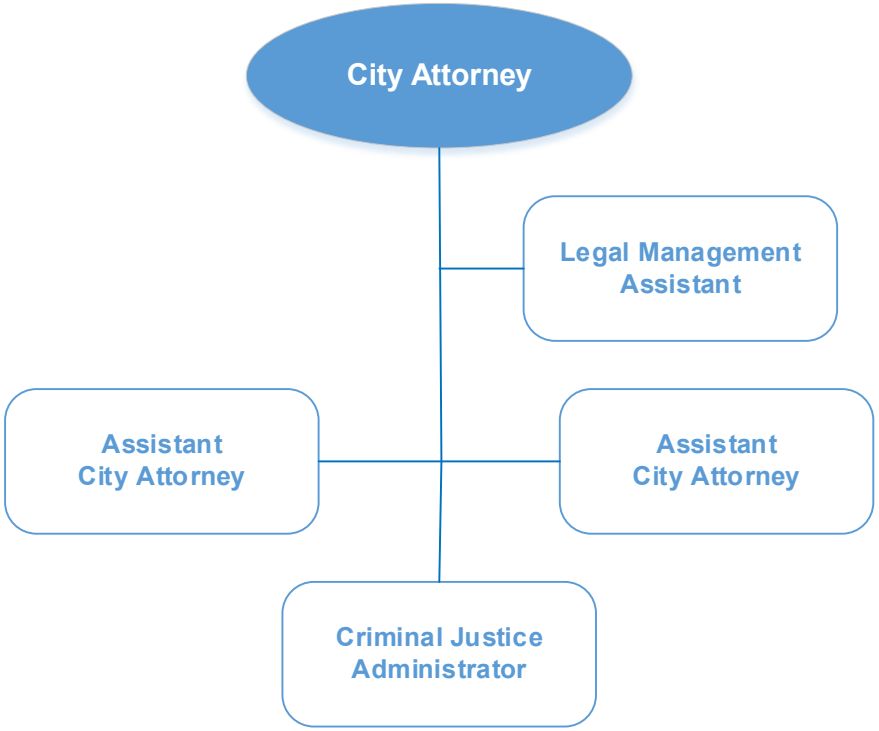
BWC ADMINISTRATION FUND

	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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CITY ATTORNEY



** 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	2022	2023	2024	2025	Adopted	Proposed	Change	
	Actual	Actual	Actual	Actual	Amended	2026	2026	26P/25	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%

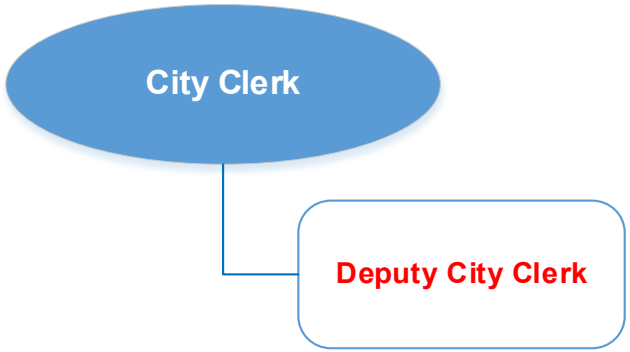
Explanation of Significant Increases/Decreases

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.


City of
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CITY CLERK



** 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.

City of Upper Arlington®


City of
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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	2022	2023	2024	2025		Adopted	Proposed	Change
	Actual	Actual	Actual	Actual	Amended		2026	2026	26P/25	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%

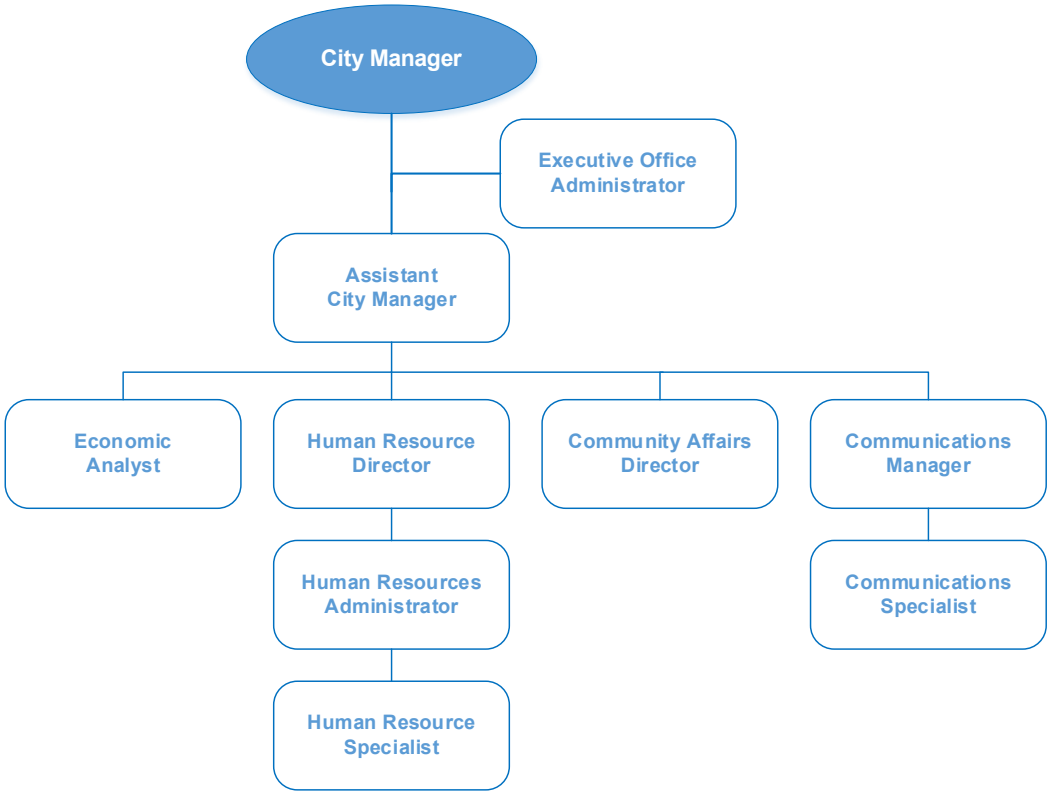
Explanation of Significant Increases/Decreases

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.


City of
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CITY MANAGER



** 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	2022	2023	2024	2025		Adopted	Proposed	Change
	Actual	Actual	Actual	Actual	Amended		2026	2026	26P/25	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	2022	2023	2024	2025	Adopted	Proposed	Change	
	Actual	Actual	Actual	Actual	Amended	2026	2026	26P/25	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	2022	2023	2024	2025	Adopted	Proposed	Change	
	Actual	Actual	Actual	Actual	Amended	2026	2026	26P/25	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

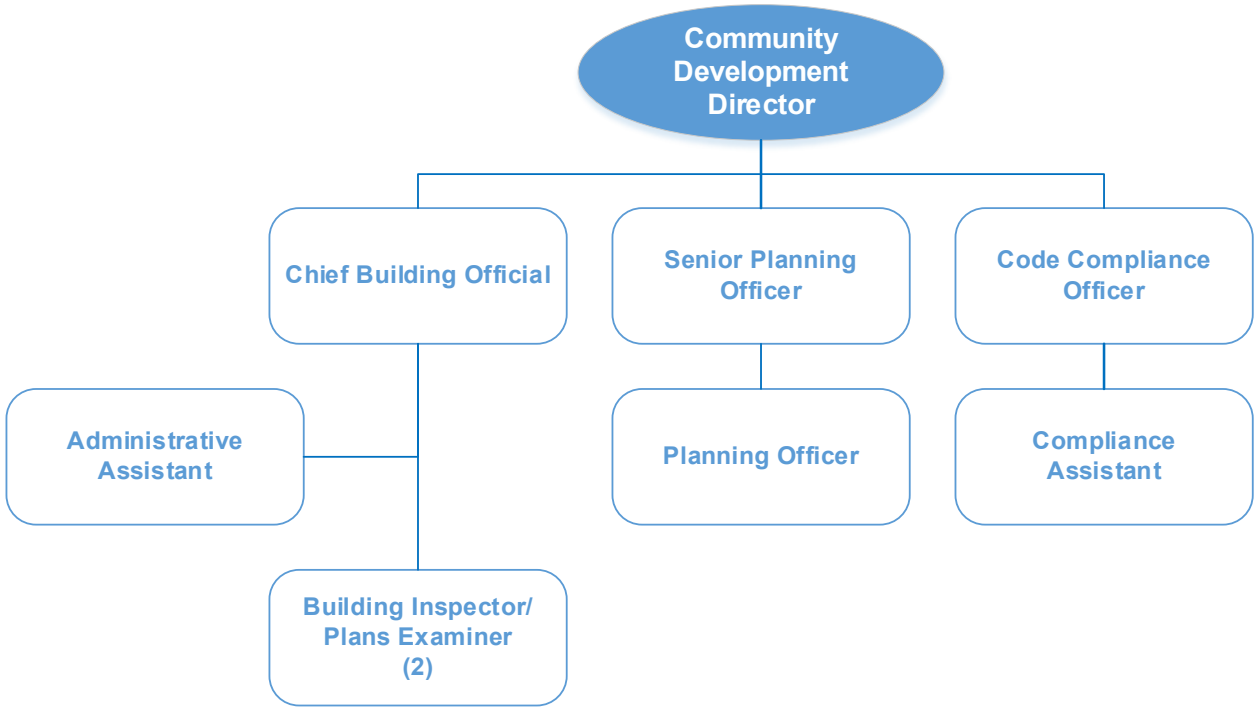
Line Item	*Explanation*
Personal services	Adjustments made based on estimated payouts for 2026.
Miscellaneous expenditures	Proposed reduction for contracts that are associated with older adult services, which is proposed to be brought in-house (see Parks and Recreation budget).

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


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COMMUNITY DEVELOPMENT



** 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**

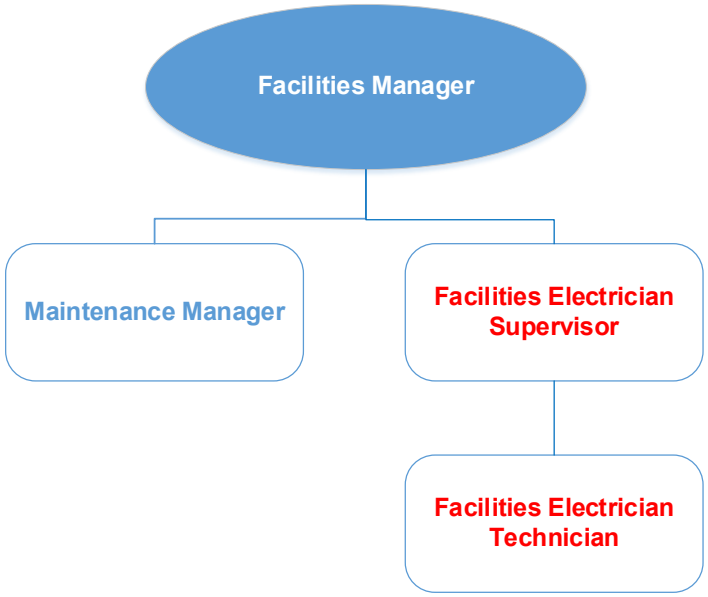
General Fund - Community Development Department									
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Licenses and permits revenue	$ 1,599,115	$ 1,798,692	$ 1,860,620	$ 1,570,272	$ 1,500,000	$ 1,500,000	$ 1,500,000		
Total Revenues	**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.


City of
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FACILITIES MAINTENANCE



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								Change	
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	26P/25	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

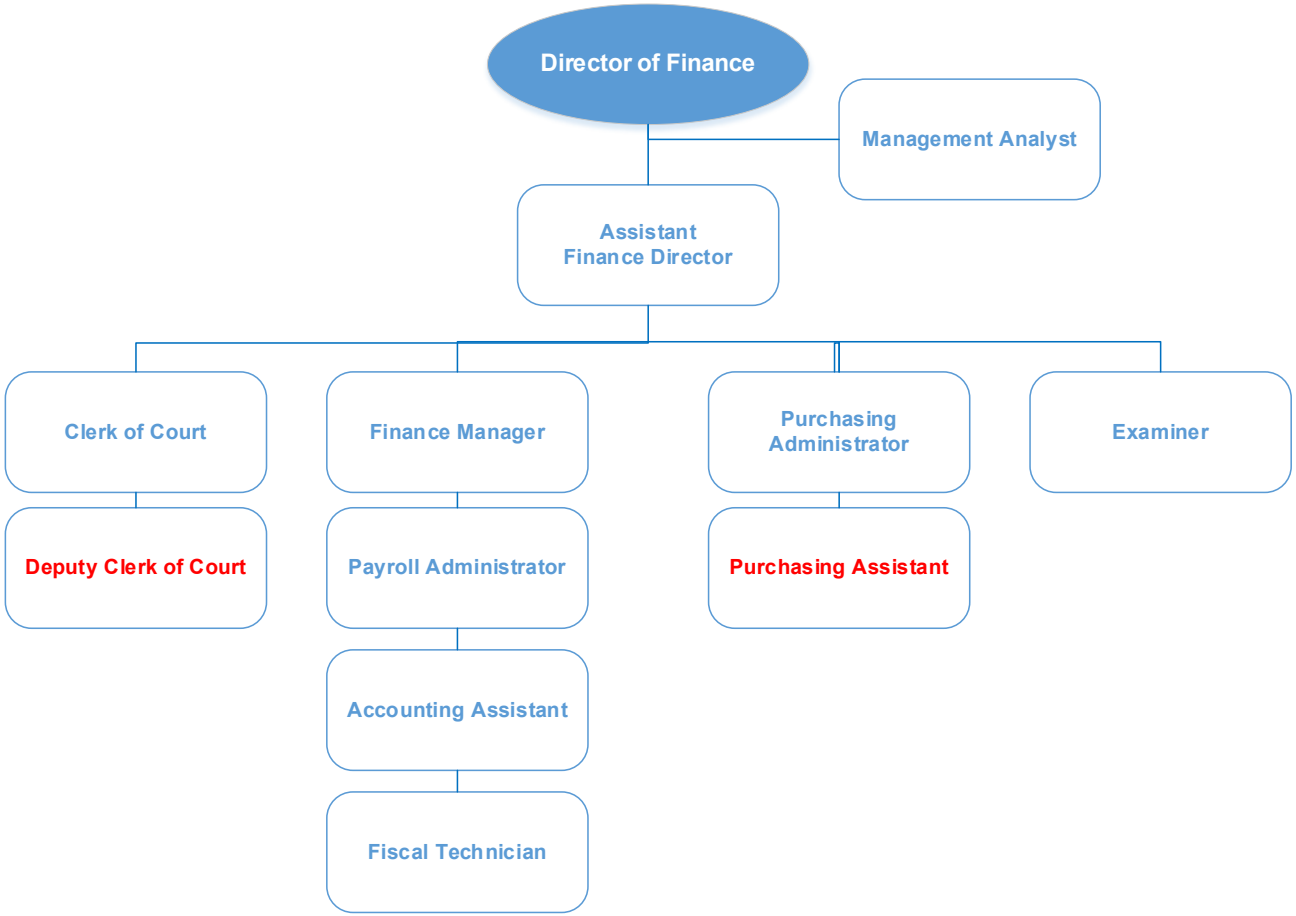
The following items are included in the proposed budget:

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


City of
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FINANCE



** 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	2022	2023	2024	2025	Adopted	Proposed	Change	
	Actual	Actual	Actual	Actual	Amended	2026	2026	26P/25	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	2022	2023	2024	2025	Adopted	Proposed	Change	
	Actual	Actual	Actual	Actual	Amended	2026	2026	26P/25	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.

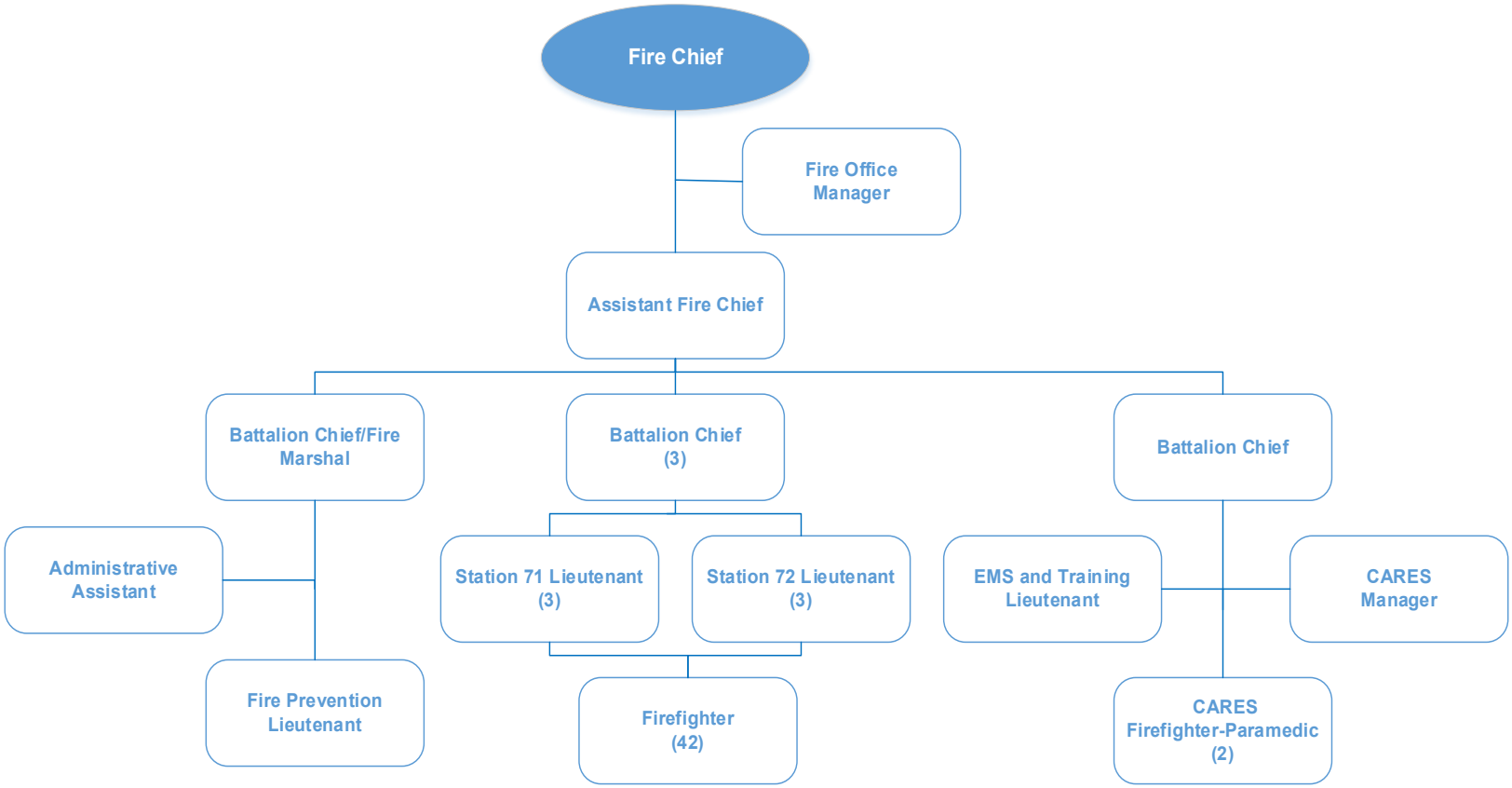
OneOhio Opioid Fund - Finance Department									
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Materials and supplies	$ -	$ -	$ 1,214	$ 50	$ 5,000	$ 5,000	$ 5,000		
Consulting services	-	-	3,300	8,100	12,000	12,000	12,000		
Total 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.


City of
Upper Arlington®

FIRE DIVISION



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 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	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	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	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

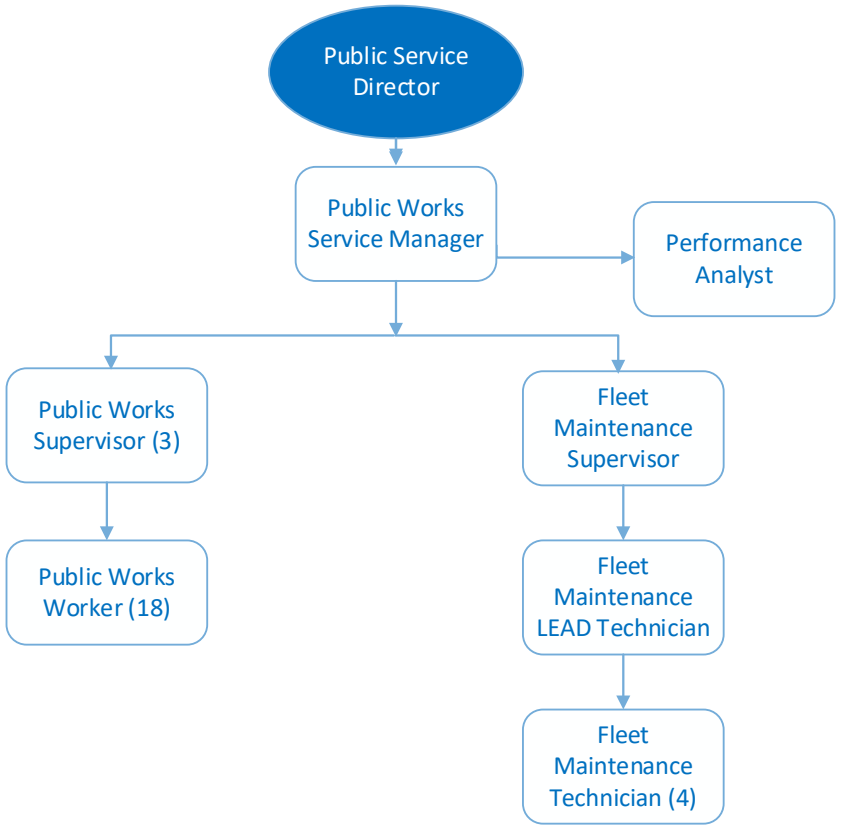
Line Item	*Explanation*
Materials and supplies	Proposed increase due to increasing EMS supply costs and one-time Medic 74 outfitting.
Maintenance and repairs	Proposed decrease based on estimated needs.

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.


City of
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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	2022	2023	2024	2025	Adopted	Proposed	Change	
	Actual	Actual	Actual	Actual	Amended	2026	2026	26P/25	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	2022	2023	2024	2025	Adopted	Proposed	Change	
	Actual	Actual	Actual	Actual	Amended	2026	2026	26P/25	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	2022	2023	2024	2025	Adopted	Proposed	Change	
	Actual	Actual	Actual	Actual	Amended	2025	2026	26P/25	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								Change	
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	26P/25	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

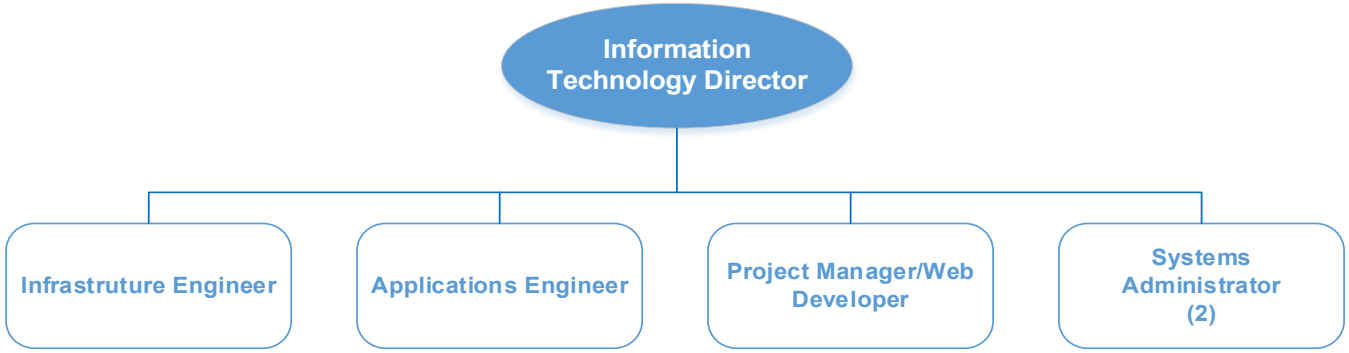
Note: The current solid waste hauling contract expires on March 31, 2028.

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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INFORMATION TECHNOLOGY



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	2022	2023	2024	2025	Adopted	Proposed	Change	
	Actual	Actual	Actual	Actual	Amended	2026	2026	26P/25	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	2022	2023	2024	2025	Adopted	Proposed	Change	
	Actual	Actual	Actual	Actual	Amended	2026	2026	26P/25	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)

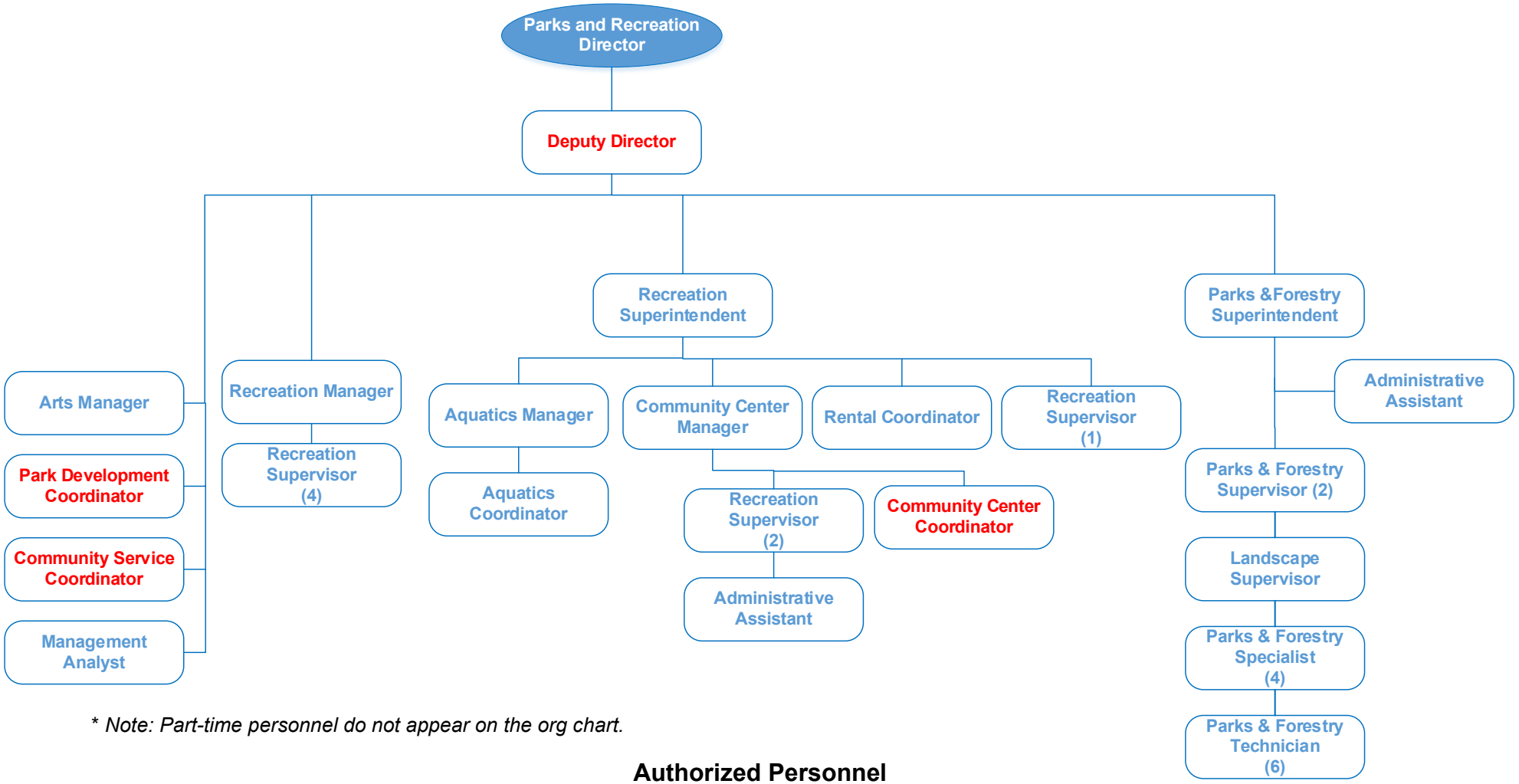
Information Technology Division - Technology Fund									
	2021	2022	2023	2024	2025	Adopted	Proposed	Change	
	Actual	Actual	Actual	Actual	Amended	2026	2026	25/24	26/25
Revenues:									
Cellular Tower Rental Fees	$ 130,733	$ 129,182	$ 131,641	$ 146,072	$ 122,000	$ 122,000	$ 122,000		
Total Revenues	**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.


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PARKS AND RECREATION



** 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)								Change	
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	26P/25	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)								Change	
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	26P/25	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)								Change	
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	26P/25	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)								Change	
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	Adopted 2026	Proposed 2026	26P/25	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)								Change	
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	26P/25	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)								Change	
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	26P/25	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.


City of
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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	Change 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

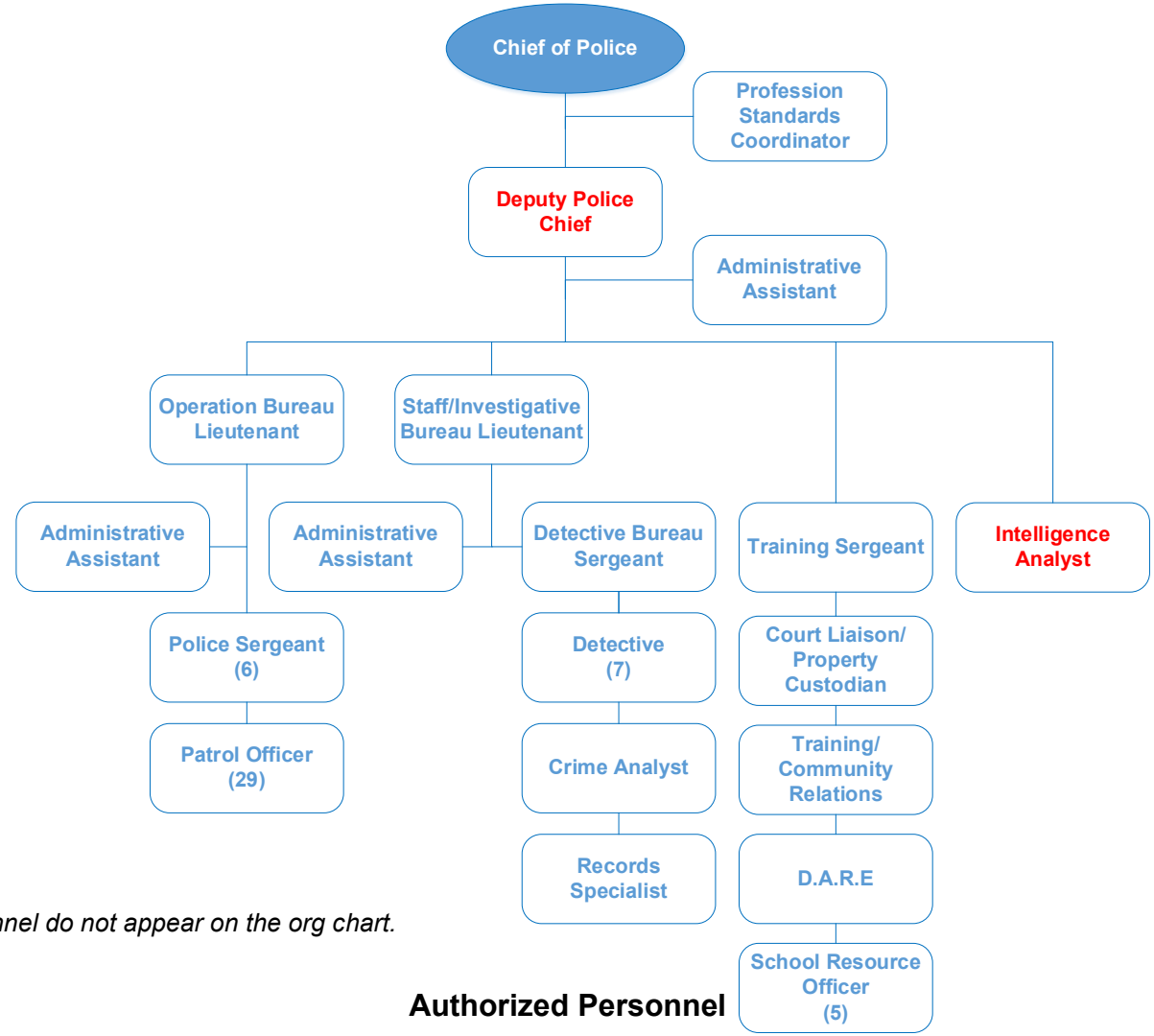
Line Item	*Explanation*
Revenues	Planned 2.5% pass rate Increase, will offer early bird renewal at 2025 pricing through a stated date.
Personal services	Adjustments made based on 2025 actuals and estimated changes to salaries and benefits for 2026. Additionally, a proposed increase is due to increasing 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	2022	2023	2024	2025	Adopted	Proposed	Change	
	Actual	Actual	Actual	Actual	Amended	2026	2026	26P/25	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.


City of
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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	2022	2023	2024	2025	Adopted	Proposed	Change	
	Actual	Actual	Actual	Actual	Amended	2026	2026	26P/25	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								Change	
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	26P/25	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								Change	
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	26P/25	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.

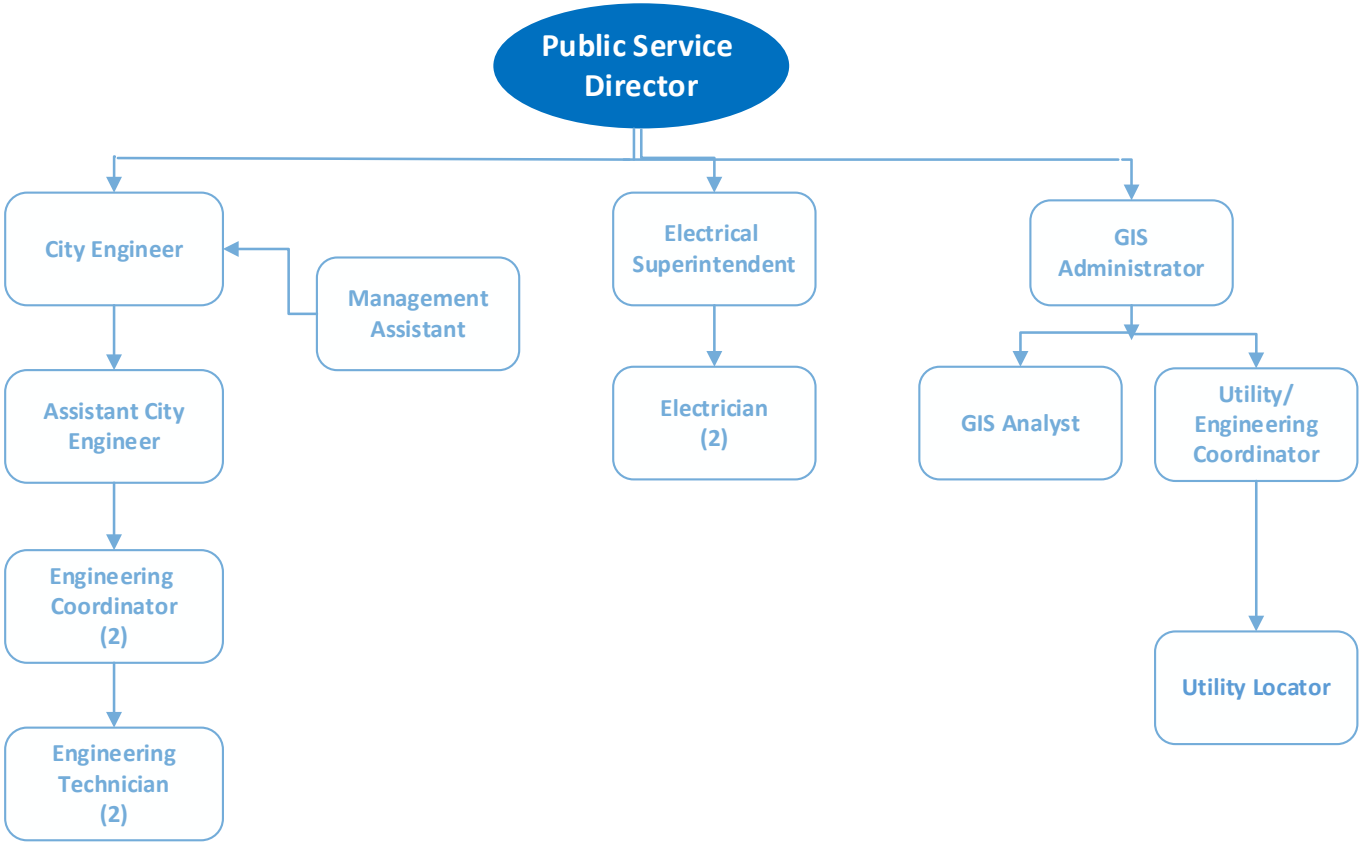
OneOhio Opioid Fund - Police Division									
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Amended	Adopted 2026	Proposed 2026	Change 26P/25	Change 26P/25A
Materials and supplies	-	-	-	-	-	-	5,000		
Uniforms and clothing	-	-	-	-	-	-	6,700		
Total Supplies and Services	**-**	**-**	**-**	**-**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


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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.

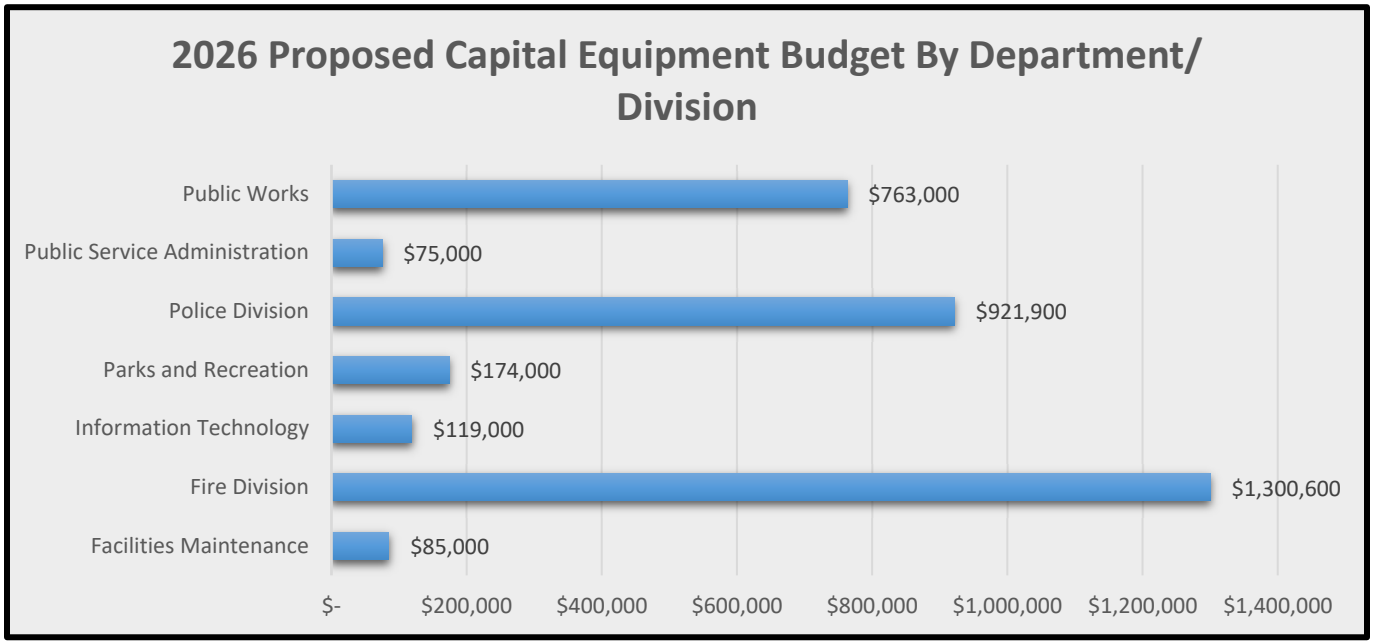
For information technology and office-related equipment, the City conducts regular reviews to determine the necessity of purchases and to maintain an established technology replacement schedule. Computers, printers, and other hardware are evaluated to ensure that outdated or inefficient equipment is 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.


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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.

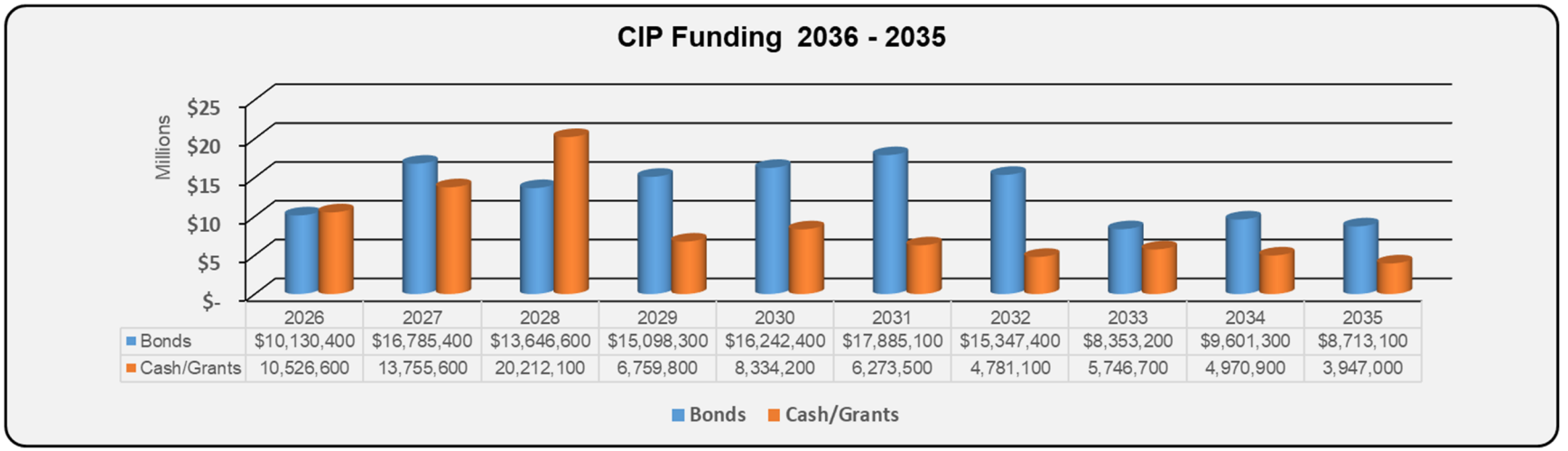
Other sources of cash funding for the CIP include fees and assessments deposited into the Water Surcharge, Sanitary Sewer Surcharge, and Stormwater Management Funds; sidewalk assessments; and grant proceeds.

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

2026						Budgeted Funding Source	
Project Year	Project Name	Project Type	2026 Proposed	Previously Adopted	Change	Bonds	Cash/ Grants
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

2027						Anticipated Funding Source	
Project Year	Project Name	Project Type	2027 Proposed	Previously Adopted	Change	Bonds	Cash/ Grants
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

2028						Anticipated Funding Source	
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**

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

2030						Anticipated Funding Source	
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**

CAPITAL IMPROVEMENTS

Project Year	Project Name	Project Type	2031 Proposed	Prior Year Adopted	Change	Anticipated Funding Source: Bonds	Anticipated Funding Source: 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 Projec	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**

CAPITAL IMPROVEMENTS

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

2033						Anticipated Funding Source	
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**

CAPITAL IMPROVEMENTS

2034						Anticipated Funding Source	
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)* *			


City of
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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		Final 2022		Final 2023		Final 2024		Amended 2025		Adopted 2026		Proposed 2026	
			Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	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*
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		Final 2022		Final 2023		Final 2024		Amended 2025		Adopted 2026		Proposed 2026	
			Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	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

Finance Department

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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 (CO_2, Clean Agent, Wet & Dry Chemical, Foam	$125.00	Weight of agent up to 30 pounds.
1300.27(D)	Permit	Fire	Automatic Extingishing Systems (CO_2, 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, CO_2 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	

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Authors:	Brent Lewis, Finance Department Director
Council Meeting Date:	December 8, 2025
Subject/Legislative Item:	Ordinance No. 43-2025 - An ordinance to adopt 2026 annual appropriations *(Close)*
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.

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

Authors: Chad Gibson, AICP, Community Development Director

Council Meeting Date: December 8, 2025

Subject/Legislative Item: Ordinance No. 45-2025 - An ordinance authorizing the City Manager to enter into contract with OHM Advisors for the Master Plan Update and to appropriate funds *(Kulewicz)*

Purpose: The purpose of this ordinance is to authorize the City Manager to enter into contract with OHM Advisors for the creation of an updated Master Plan and to appropriate funds for this expenditure. The current Master Plan was adopted in 2001, following a three-year visioning process that included defined study areas which set the course for thoughtful redevelopment. The Master Plan was updated internally in 2013 and has since been supplemented and supported by several key planning efforts (see list provided in the 'History' section of this report).

This Master Plan update will be informed by extensive community outreach and involvement, including public meetings (in both remote and in-person formats), surveys, focus groups, pop-ups and similar events that will be held to identify significant community issues. A committee of residents will be appointed by City Council to help guide the planning process. The Upper Arlington Board of Zoning and Planning (BZAP), Parks and Recreation Advisory Board (PRAB) and City Tree Commission will also be involved in the process. The consultant team will work with all elements of the City of UA government. While land use and parks planning are central to this project, this effort will touch on all elements of City government operations. The result of this project will be a dynamic and innovative Master Plan that sets out the strategic vision for the City of Upper Arlington, and guides future development, investment, and decision-making for the next 10-20 years. At a minimum, the following will be addressed:

- Development of a strategic framework for the City of Upper Arlington (Mission, Vision, and Values or an equivalent framework).
- Development of a tactical framework to plan for key elements of city operations and community development, such as: housing, economic development,

community facilities, safety, resilience, recycling and green initiatives, infrastructure, and transportation/mobility.

- Consideration of appropriate areas for alternate housing types ('missing middle' housing), such as townhomes, duplexes, and similar non-single-family dwellings. Additionally, the study should consider the appropriateness of accessory dwelling units. Findings should balance the addition of alternate housing types with the preservation of the community's highly desirable single-family residential neighborhoods.
- An element of the project will include the development of a guiding document for Parks and Recreation to serve as a successor to the 2017 Parks and Recreation Comprehensive Plan and incorporating the 2025 tree canopy assessment for the creation of an urban forestry plan.
- The plan will include a forward-looking perspective that thoughtfully considers the potential influences of emerging technologies, and must be forward-looking enough to consider the potential impacts of AI and other disruptive innovations as they relate to the community.
- The plan will examine sustainability efforts in the community as they relate to regional and national trends, ensuring UA continues to be a leader in this topic, and reaches previous Council goals to achieve zero emissions by 2050.
- The final document will be transformed into an ArcGIS Story Map or other livable document for easy public access and interpretation.

The final plan will be subject to review and approval by City Council.

Executive Summary:

This is an ordinance authorizing the City Manager to enter into contract with OHM Advisors (https://www.ohm-advisors.com/) for an amount not to exceed **$596,653** for an update to the City's Master Plan. Berry Dunn (https://www.berrydunn.com/industries/parks-libraries) is an award-winning sub-consultant who will collaborate on the Parks and Recreation components of the Plan. Should the ordinance be approved, this long-range planning effort will commence in early 2026 with a goal of completion in 2028.

The cost proposal breakdown is provided below.

- Phase I - 920 hours - $174,628

- Phase II - 531 hours - $97,966
- Phase III - 826 hours - $162,839
- Phase IV - 632 hours - $115,061
- Phase V - 108 hours - $20,159
- **Total = 3,017 hours - $596,653**

The item was included in the 2026 adopted appropriation budget. Due to some of the work beginning in 2025, we will need to move the budget to 2025. This adjustment was presented in the 2026 Biennial Budget Supplement. The funds will be appropriated for the General Fund unencumbered balance to the General Fund - City Manager - Other Personal Services category.

Purpose and Impact

The purpose of the City of Upper Arlington's Master Plan update, to be prepared in partnership with OHM Advisors, is to provide a clear, forward-looking framework that guides community growth, development, and public investment over the next decade and beyond. Building on the City's strong foundation and long-standing commitment to high-quality services, vibrant neighborhoods, and responsible stewardship of resources, the updated plan will establish a vision that reflects current community values, emerging trends, and future opportunities.

This update will evaluate the City's existing conditions, analyze demographic and market shifts, and incorporate extensive community input to better understand Upper Arlington's evolving needs. It will provide direction on land use, housing, transportation, sustainability, public spaces, infrastructure, and economic development - ensuring the City remains well-positioned to respond proactively to change while maintaining the character and quality of life that residents expect.

The impact of the Master Plan update is both immediate and long-term. It will equip City leaders with actionable strategies, prioritized initiatives, and policy recommendations that support informed decision-making and responsible budgeting. It will align departmental goals, capital improvement planning, and development review processes around a shared community vision. The plan will also serve as a communication tool, helping residents, businesses, and regional partners understand the City's objectives and invest confidently in its future.

Ultimately, the Master Plan update will strengthen Upper Arlington's ability to manage growth, preserve its unique identity, and enhance quality of life for current and future generations. By grounding decisions in data, best practices, and community aspirations, the Plan will ensure that Upper Arlington remains a thriving, connected, and resilient community for years to come.

Project Phasing:

- Phase I launches the project, establishing the Executive Committee, Steering Committee, and its Subcommittees. Communication and engagement plans are put into action, and existing conditions are modeled.
- Phase II will culminate into a community vision and core values (looking within), as well as a first draft future land use map and identified focus areas. The first community survey will poll residents' sentiments on the state of UA today.
- Phase III is structured around Workshop Weeks, wherein first drafts of the Master Plan and Parks & Recreation Plan are created.
- In Phase IV, the first draft plans will be reviewed by the Steering Committee and the public, and refined through two additional drafts. A second survey will provide additional verification for these revisions.
- Phase V is a time of celebration as the fully-vetted Master Plan and Parks and Recreation Plans are taken to adoption. The content released in the Video Documentary Series over the course of plan development will be expanded upon and turned into a feature-length film documenting the process, and telling the magnificent story of Upper Arlington - past, present, and future - through its plan.

History
Master Plan Update - Key Dates (2025):

- June 4 - Presented to PRAB
- June 9 - Presented to Council
- June 30 - RFP issued
- August 4 - RFP response deadline
- August - Internal RFP response review committee convened
- September - Consultant interviews and selection
- October - Scoping meetings with OHM Advisors
- December - Council review of proposed contract
- 2026 - Public process to commence

RFP Process:
On June 30, 2025, the City issued a Request for Proposals (RFP) to facilitate selection of a consultant to assist with the update of the city's Master Plan. On or before August 4, 2025, the City received qualification packages from the following ten (10) consulting teams: MKSK, OHM Advisors, PlanningNEXT, CZB, Kimley Horn, DKP, Houseal Lavigne, KZF, Design Workshop, and REA. These packages were subsequently scored based on evaluation criteria in the RFP.

Following City Staff's internal meeting to review and score the proposals, the top four (4) firms (MKSK, OHM Advisors, CZB and PlanningNEXT) were selected and asked to present a more detailed proposal in person, which occurred in early September. Ultimately, OHM Advisors scored and performed the best and was selected as the preferred consultant. On October 10, OHM Advisors met with Staff for a scoping meeting, and then submitted a formal scope and fee (attached) on October 29.

Long-Range Planning Context:

Over the years, City leadership has shown strong support of long-range planning efforts. These efforts have yielded extremely positive results for the community, as evidenced by successful transformations at Kingsdale and along W. Lane Avenue. The following list is not exhaustive but highlights significant forward-looking efforts:

- 2001 Master Plan (2013 internal update)
- 2011 Urban Forestry Master Plan
- 2017 Parks & Rec Comprehensive Plan (2024 internal update)
- 2018 River Ridge/Kingsdale West Study
- 2019 Arts & Culture Master Plan
- 2020 Lane Avenue Study
- 2021-22 Neighborhood Compatibility Review
- 2022-23 Police & Fire Operations Study
- 2024 Envision Henderson Study
- 2025 Housing Study

Alternatives

It is recommended that the City Manager be authorized to enter into contract with OHM Advisors for an amount not to exceed **$596,693** for an update of the City's Master Plan. If City Council was not supportive of the proposed expenditure, Staff could be directed to reduce the scope of the project and therefore reduce the total fee.

Should City Council decide not to move forward with the Master Plan update at this time, two alternatives would be to either vote to disapprove the proposed ordinance, or vote to postpone the matter to a future date.

Attachments

1.	UA Comp Plan Revised Scope 11.12.25
2.	RFP Response - OHM Advisors
3.	Master Plan RFP - June 2025
4.	Ordinance No. 45-2025

OHM Advancing Communities®

Upper Arlington Master Plan Update

Revised Scope of Services



Revised
November 12th, 2025

Project Approach

The following proposed approach was designed to achieve the objectives outlined in the RFP, and is organized into five phases outlined below. We look forward to collaborating with the City during the initial scoping process to elaborate on task details and adjust the approach as needed to best meet the City's goals.



PHASE I Launch

PHASE II Educate & Engage

PHASE III Collaborate & Envision

PHASE IV Synthesize & Refine

PHASE V Finalize & Adopt

PHASE I: Launch

Theme: Looking Back (Months 1-5)

Phase I launches the project, establishing the Executive Committee, Steering Committee, and its Subcommittees. Communication and engagement plans are put into action, and existing conditions are modeled.

Key Tasks:

- **Project Orientation:** Meeting with staff to review and refine scope and schedule; form the Steering Committee and Subcommittees
- **Communication Plan:** Develop online web platform, project branding, and draft communication and outreach materials
- **Community Engagement Plan:** Finalize all aspects and details of public outreach
- **Existing Conditions:** Data collection and curation; conduct existing conditions analysis, with a key focus on Parks and Recreation
- **Executive Committee Meeting 1:** Orientation, review communication and engagement plans, and begin Subcommittee recruitment
- **Steering Committee Meeting 1:** Orientation, planning and development history, introduction to existing conditions and trends
- **Steering Committee Meeting 2:** Subcommittees orientation, roles & responsibilities; develop content for Community Survey 1
- **Video Documentary Series 1:** Overview and introduction to the planning process; a look at UA's history, and the importance of planning
- **Speaker Series 1 + 2:** Speakers to be part of the first public meeting to help educate on the process, value of planning, and bring excitement to the event.
- **Stakeholder Focus Group Meetings:** Up to 20 focus groups balanced between the Master Plan and Parks and Recreation Plan
- **Public Meeting 1:** Overview and introduction to the planning process; looking back at UA's history

Phase I Meetings:

- *Project Orientation Meeting with Staff and subsequent bi-weekly meetings*
- *Executive Committee Meeting 1*
- *Steering Committee Meeting 1 and 2*
- *Stakeholder Focus Group Meetings*
- *Public Meeting 1*

Phase I Deliverables:

- *Web/StoryMap Creation*
- *Existing Conditions Analysis*
- *Education and Outreach Materials*
- *Community Engagement Plan*
- *Data Collection and Curation*
- *Video Documentary Series Installment 1*
- *Speaker Series 1 and 2*

PHASE II: Educate & Engage

Theme: Looking Within (Months 6-10)

Phase II will culminate into a community vision and core values (looking within), as well as a first draft future land use map and identified focus areas. The first community survey will poll residents' sentiments on the state of UA today.

Key Tasks:

- **Executive Committee Meeting 2:** Launch Phase II; finalize community survey
- **Community Survey 1:** Online and/or statistically valid methodology, per City direction. (Stat. Valid additional service)
- **Steering Committee Meeting 3**: Present results of Public Meeting 1 and survey; workshop vision & core values with Subcommittees
- **Public Meeting 2**: Present vision & core values and solicit feedback
- **Steering Committee Meeting 4:** Refine vision & core values with Subcommittees; create goals and actions; Land Use Committee creates draft future land use map and identifies focus areas
- **Video Documentary Series 2**: Current community sentiment; articulating a vision
- **Elected Officials Update:** Briefing on work to-date, vision & core values, goals & actions

Phase II Meetings:

- *Bi-weekly Meetings with Staff*
- *Executive Committee Meeting 2*
- *Steering Committee Meetings 3 and 4*
- *Public Meeting 2*
- *Elected Officials Update*

Phase II Deliverables:

- *Web/StoryMap Content*
- *Vision and Core Values*
- *Community Survey 1*
- *Video Documentary Series Installment 2*

PHASE III: Collaborate & Envision

Theme: Looking Forward (Months 11-12)

Phase III is structured around Workshop Weeks, wherein first drafts of the Master Plan and Parks & Recreation Plan are created.

Key Tasks:

- **Executive Committee Meeting 3:** Launch Phase III; prepare for Workshop Weeks
- **Workshop Weeks**
  - Subcommittees, staff, and consultant team work collaboratively, transparently, and in real time to produce the framework for the Master Plan in a series of multi-day workshops
  - Each workshop will be centered around a Subcommittee and topic area, however all Steering Committee members are welcome to attend all workshops
- **Draft Plan Development:** Synthesize preliminary framework into a complete a Draft Master Plan for review
- **Executive Committee Meeting 4:** Review Draft Master Plan
- **Steering Committee Meeting 5:** Review Draft Master Plan (online/virtual)
- **Video Documentary Series 3:** Draft plan story in film

Phase III Meetings:

- *Bi-Weekly Meetings With Staff*
- *Workshop Weeks (up to 7 focused, multi-day workshops)*
- *Executive Committee Meetings 3 and 4*
- *Steering Committee Meeting 5*

Phase III Deliverables:

- *Web/Story Map Content*
- *First Draft Master Plan, First Draft Parks & Recreation Plan*
- *Video Documentary Series Installment 3*

PHASE IV: Synthesize & Refine

Theme: Looking To Verify (Months 13-16)

In Phase IV, the first draft plans will be reviewed by the Steering Committee and the public, and refined through two additional drafts. A second survey will provide additional verification for these revisions.

Key Tasks:

- **Executive Committee Meeting 5:** Launch Phase IV; prepare for Public Meeting 3
- **Steering Committee Meeting 6:** Refine Draft Plans as a whole and in subcommittees; finalize content for Community Survey 2
- **Public Meeting 3:** Present First Draft Plans and solicit feedback
- **Conduct Community Survey 2:** Test Draft Plan content, solicit feedback and analyze results; online and/or statistically valid methodology, per City direction
- **Video Documentary Series 4**: Getting to know the plans
- **Second Draft Plan Development:** Synthesize public feedback and refine into Second Draft Master Plan, Parks & Recreation Plan
- **Steering Committee Meeting 7:** Report results of Community Survey 2; review and refine Second Draft Plans as a whole and in subcommittees
- **Final Plan Development:** Synthesize and incorporate final refinements into an Adoption Draft Master Plan, Parks & Recreation Plan
- **Online Plan Platform:** To increase access, transparency, and long term implementation tracking, OHM will convert the Comprehensive Plan into an interactive digital GIS platform. This platform will allow the public and staff to click on any geography in Upper Arlington and see the vision, guiding principles, and priorities tied to that place. Each Focus Area, corridor, and initiative can be viewed and explored spatially so the plan becomes a working tool rather than a static document. Most importantly, the platform will include the ability to tag projects and actions as they move forward so the City can track progress over time and report out what has been advanced, what is in motion, and what is still pending. This creates a direct and visual feedback loop between the plan and implementation.

Phase IV Meetings:

- » ***Bi-Weekly Meetings with Staff***
- » ***Executive Committee Meeting 5***
- » ***Steering Committee Meetings 6 and 7***
- » ***Public Meeting 3***

Phase IV Deliverables:

- » ***Web/Story Map Content***
- » ***Community Survey 2***
- » ***Video Documentary Series Installment 4***
- » ***Second Draft Master Plan, Second Draft Parks & Recreation Plan***
- » ***Adoption Draft Master Plan, Adoption Draft Parks & Recreation Plan***

PHASE V: Finalize & Adopt

Theme: Looking To Celebrate (Months 17-20)

Phase V is a time of celebration as the fully-vetted Master Plan and Parks and Recreation Plans are taken to adoption. The content released in the Video Documentary Series over the course of plan development will be expanded upon and turned into a feature-length film documenting the process, and telling the magnificent story of Upper Arlington - past, present, and future - through its plan. The film will be premiered in UA at a Better Cities Film Festival custom-designed for the community, and later premiered nationally at the annual Better Cities Film Festival in Detroit.

Key Tasks:

- **Executive Committee Meeting 6:** Launch Phase V; prepare for adoption process
- **Steering Committee Meeting 8:** Review Adoption Draft of Master Plan and Parks and Recreation Plan, prepare for Film Festival
- **Adoption:** Assist the Executive Committee with the adoption process (up to three meetings)

Phase V Meetings (Est. Hours):

- *Executive Committee Meeting 6*
- *Steering Committee Meeting 8*
- *Adoption Meetings (up to three)*

Phase V Deliverables (Est. Hours):

- *Web/Story Map Content*
- *Final Master Plan, Final Parks & Recreation Plan*
- *Final Master Plan Film*
- *Online Interactive Plan Platform (add. service)*

Optional Services

Speaker Series 3 - 6: Topics may include housing and economic development; parks and recreation, sustainability and disruptive technology.

Better Cities Film Festival: Host a community film festival with a focus on planning and community, with the premiere of the Upper Arlington documentary as the featured film.

Housing Analysis: Housing Analysis: CommunityScale will be working with OHM to develop the Land Use, Housing, and Economic Development Chapter of the Master Plan. As part of this work, CommunityScale will serve in an advisory role, and participate virtually in steering committee meetings. Their role will be to translate the data and conclusions from the 2025 Housing Market Analysis to inform and educate the committee/subcommittee on housing, be the consistent tie to this study, and ensure those findings and recommendations help inform the development of the housing plan. Additional data-driven assessments beyond the scope of the existing housing study, example developer pro formas, or example revenue balance scenarios, may be needed based on the recommendations developed by the steering committee, but would be considered an additional service.

Parks and Recreation Master Plan Additional Services: The parks and recreation master plan will be integrated into the overal plan update process. The specific scope that will be led by Berry Dunn as part of this process is inluded herein as Attachment A and is considered part of the overall scope. Optional scope items as part of this work include the following.

- Capital Costing. Planning-level cost estimates for priority capital projects using comparable project data, recent construction benchmarks, and input from staff. These estimates will support CIP budgeting, phasing strategies, and funding discussions.
- Arts and Culture Review. Assess the City's current arts and cultural assets, programs, and policies. Identify opportunities to strengthen public art, events, creative placemaking, and partnerships with local organizations. Evaluate how arts and culture contribute to community identity, economic vitality, and quality of life, and provide recommendations for enhancing access, funding, and integration with City services.
- Public Safety Review. Provide a high-level evaluation of the City's public safety systems, including police, fire, and emergency management, through the lens of community expectations, service delivery, and coordination with other City departments.

Statistically Valid Survey: If requested OHM will conduct a statistically valid survey with a third party provider.

Proposed Fee

Phase	Hrs.	Fee
Phase I	920	$174,628
Phase II	531	$97,966
Phase III	826	$162,839
Phase IV	632	$115,061
Phase V	108	$20,159
Total	3017	$596,653

Exhibit A - Parks and Recreation Plan Update Scope

Work Plan Summary

- *Market Analysis:* Analyze demographics, past planning documents, benchmarks, and local service providers to assess current conditions and identify key trends, service gaps, and opportunities.
- *Park and Facility Inventory Assessment:* Evaluate current park conditions, amenities, and usage patterns using GIS and mobility data to identify strengths and opportunities to improve access, equity, and service delivery.
- *Program and Organization Review:* Assess internal operations, staffing, and recreational programming to identify opportunities for improved service delivery, alignment with community needs, and internal efficiency. Evaluate financial performance, cost recovery, and funding strategies to identify opportunities for long-term financial sustainability and alignment with community priorities.
- *Action Plan:* Synthesize findings into a clear implementation framework with goals, objectives, capital recommendations, and performance measures, including optional planning-level cost estimates for priority projects. Incorporate reports and findings into a final Comprehensive Plan Update and Chapter in the City Master Plan.

Work Plan

1. Market Analysis

- *Demographic Profile:* We will analyze population data to identify trends and specific service needs across Upper Arlington. This will allow us to better understand the diverse needs of the community and help ensure that recommendations are tailored to different neighborhood characteristics.
- *Background Research:* A review of local planning documents, park usage data, and community history will provide context for the current state of parks and recreation services. This research will inform our understanding of the Department's priorities, past planning efforts, and community expectations.
- *Benchmarking and National Comparisons:* We will look at comparative trends and available benchmarks for financial sustainability, asset management, programs and services, and related planning aspects. Additional topics may be identified to help understand and prioritize other community concerns, including but not limited to sustainability and resilience, social equity and affordability, and other industry trends.
- *Alternative Provider Analysis:* We will identify and map other recreational service providers in the region to understand market reach, potential partnerships, and service gaps. This will help assess the competitive landscape and uncover opportunities for collaboration.

Deliverable 1 – Market Analysis Report

2. Park and Facility Inventory Assessment

- *Assess Park Inventory:* We will conduct a detailed assessment of existing parks across Upper Arlington, focusing on their amenities and overall condition. This inventory will help identify the strengths, weaknesses, and opportunities for improvement in how parks meet the needs of the community. Our first step will involve a GIS request to gather detailed geographic data on each park, including its location, size, amenities, and current usage.
- *Mobility Data and User Geo-analysis:* We will use advanced software powered by artificial intelligence (AI) to analyze anonymized and privacy-protected mobile device location data. This technology enables us to assess usage patterns—such as frequency, duration, and travel distance—across Upper Arlington's system. Importantly, all data is aggregated and stripped of any personally identifiable information, helping to ensure individual

privacy is fully protected throughout the analysis process.

- *Level of Service:* We will evaluate the quality, distribution, and accessibility of parks, open spaces, trails, and facilities. This analysis will assess how well existing assets meet current community needs and how effectively they are positioned to serve future growth. We will identify opportunities to close service gaps, make better use of existing resources, and explore potential partnerships. The resulting insights will guide data-driven decisions that promote equity, maximize investment, and deliver long-term value to the community

Deliverable 2 – Level of Service Report

3. Program and Organization Review

- *Operational Assessment:* We will evaluate the Department's existing policies, procedures, agreements, and partnerships to help ensure they align with organizational goals and industry best practices. This review will help identify areas for operational improvement and enhanced service delivery.
- *Organizational Assessment:* An analysis of the staffing structure, roles, and responsibilities will be conducted through staff engagement activities such as surveys, workshops, and leadership meetings. This will allow us to identify opportunities for improving internal efficiency and helping ensure that the Department's resources are aligned with its goals.
- *Recreation Assessment:* We will review current recreational programs and facilities, including participation trends and access, to evaluate their effectiveness. This assessment will provide insights into how well the system is serving the community and inform recommendations for future program offerings and facility improvements.
- *Financial Analysis:* We will review the Department's financial performance, including revenues, expenditures, cost recovery, and funding sources. This analysis will identify trends, highlight areas for improved financial sustainability, and help ensure alignment with community priorities and best practices in Parks and Recreation financial management.
- *Assess Funding Resources:* Based on the strategic recommendations that arise out of the needs assessment, we will identify recommendations for potential funding sources and mechanisms for the next ten years.

Deliverable 3 – Program and Organizational Assessment Report

4. Parks and Recreation Comp Plan Update

- *Prepare a Key Findings Analysis Matrix:* During the findings phase of each project, our project manager will compile a key findings analysis matrix, identifying focus areas from the various tools and methodologies used to collect information. This matrix will help Upper Arlington determine progress on goals set forth in the plan and will serve as a basis for plan updates in the future.
- *Develop Goals, Objectives, and an Action Plan:* We will work with staff develop Goals, Objectives, and an Action Plan. The Action Plan will contain action steps, mission and vision, strategic themes and objectives, key performance indicators, and mid- and long-term initiatives. The plan will also present prioritized strategic initiatives based on input from the workshops, aligned with a clear timeline for implementation.
- *Develop Capital Recommendations:* Our team will update/develop the Capital Improvement Plan (CIP) including development of a long-range prioritized capital projects list and recommendations for developing a CIP replacement program.

Deliverable 4 + 5 – Draft Parks and Recreation Comprehensive Plan Update and Final Parks and Recreation Plan

Exhibit B - Urban Forestry Plan Scope Overview

Building on the recently completed tree inventory by Davey Resource Group, the Urban Forestry Plan will establish clear policies and strategies to strengthen, protect, and expand Upper Arlington's tree canopy. The focus will be on canopy equity, right-of-way and private realm planting practices, and policy alignment with current management and best practices in urban forestry. This plan will complement the City's Comprehensive Plan and Parks & Recreation Master Plan efforts currently underway, creating one cohesive vision for a sustainable and equitable urban forest.

Phase 1 – Project Initiation & Integration

- Conduct a kickoff meeting with project taskforce to set goals, schedule, and review and finalize the scope.
- Review existing resources including the Davey Resource Group tree inventory, GIS data, and relevant plans.
- Confirm project goals, deliverables, and community engagement approach.
- Establish coordination points with the ongoing Comprehensive Plan and Parks & Recreation Plan.

Meetings:

- Kickoff with City staff
- Follow-up coordination meeting to confirm data and scope alignment (virtual)

Phase 2 – Organizational Assessment

- Work with Berry Dunn to participate in and integrate the work from the Program and Organization Review in Phase 3 of the Parks and Recreation Plan update scope in the Urban Forestry Plan related to operations and staffing..
- Evaluate current contracting agreements and processes to evaluate effectiveness and best practices for maintenance.

Meetings:

- Work session with taskforce to review organizational assessment.

Phase 3 – Right-of-Way and Private Realm Strategies

- Evaluate current right-of-way tree planting and maintenance practices.
- Review existing management plans and policies and udpate or develop best-practice guidelines for street tree species diversity, spacing, and maintenance.
- Identify barriers and opportunities for private realm planting—both residential and development-related.
- Prepare a Community Forestry Toolkit to support education, incentives, and neighborhood planting programs.

Meetings:

- Meet with taskforce to review draft strategies and gather input on implementation tools

Phase 4 – Code and Policy Review

- Review zoning, subdivision, and landscape codes for consistency with current urban forestry standards.
- Benchmark against regional and national best practices.
- Prepare a concise Policy and Code Audit Memorandum with recommended updates to:
  1. Tree preservation and replacement
  2. Landscape standards for new development
  3. Incentives for canopy enhancement and native planting
  4. Maintenance and enforcement provisions

Meetings:

- Staff review session to discuss draft recommendations
- Meet with taskforce to discuss policy/code change recommendations

Phase 5 – Urban Forestry Plan Development and Implementation Framework

- Prepare a concise, illustrated Urban Forestry Plan summarizing findings, canopy goals, policies, and actions.
- Include an implementation matrix with lead

departments, timeframes, and resource needs.
- Align recommendations with the Comprehensive Plan and Parks & Recreation Plan implementation strategies.
- Present the draft and final plan to City leadership.

Meetings:
- Draft Plan Review with taskforce
- Final Presentation (integrated and as part of Master Plan presentations).

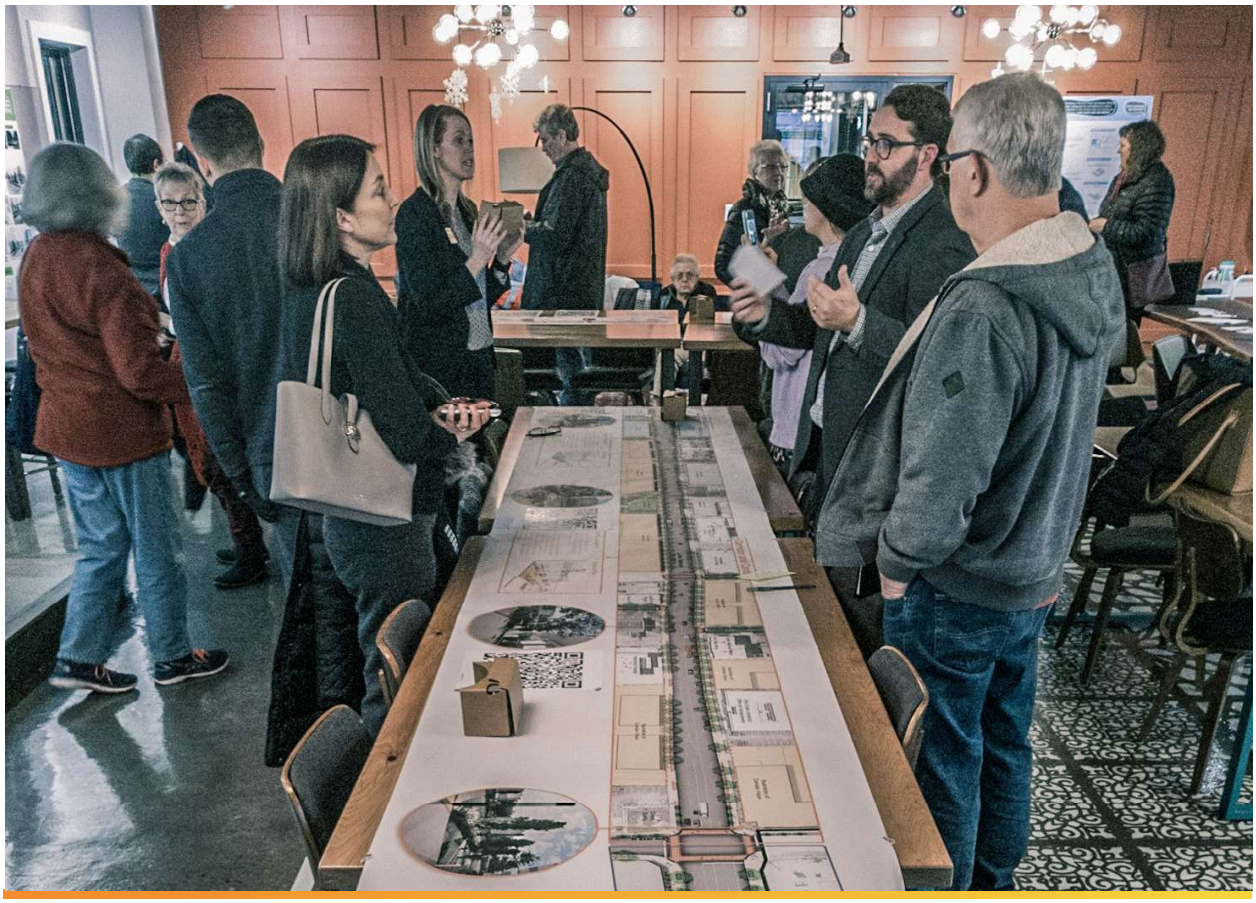
Deliverables
- Kickoff summary and project framework
- Operation and management memorandum
- Policy and code audit memorandum
- Draft and Final Urban Forestry Plan
- Implementation Matrix
- Concept design for a pilot neighborhood planting or a “signature green street” corridor.

OHM Advancing Communities®

Request for Proposals

Master Plan

The City of Upper Arlington
Community Development Department
Bid Number: UA25-63



Proposal Due Date
August 4, 2025

August 4, 2025

City of Upper Arlington
Community Development Department
c/o Chad Gibson, AICP
3600 Tremont Road
Upper Arlington, Ohio 43221

Upper Arlington Master Plan

Dear Selection Committee Members:

Upper Arlington stands at an important moment — one that calls for a bold, clear, and community-driven vision to guide its future. We understand the gravity of this work because we have lived it alongside you for the past decade. From the Parks and Recreation Master Plan, Lane Avenue Corridor Plan, Community Center Feasibility Study, Tremont Pool, and Northam Park, we have been working with you and the community to shape Upper Arlington's future. Through these projects, we've demonstrated our ***culture of care*** — one rooted in truly listening to the community, respecting its history, and translating its aspirations into meaningful action.

Our approach to this Master Plan is clear and tested: ***build a vision directly from community aspirations***, then translate that vision into implementable projects, programs, and policies. This plan will not exist as a static document, but as a ***living framework*** with detailed strategies for key focus areas — such as the Mall, Tremont Road, Riverside Drive, and senior housing opportunities near Kingsdale. This is where our team shines. We know how to take community input and shape it into transformative, grounded strategies, as we've proven through our successful work along Lane Avenue, balancing redevelopment pressures with community priorities to create a shared path forward.

To make this plan truly unforgettable, we are bringing on ***Brainstorm Media*** as a creative partner to produce a ***documentary series*** capturing the story of this planning process. This will culminate in a ***community film festival***, a celebration of the City's journey and a powerful platform for unveiling the final plan. We are also excited to partner with ***Better Cities Film Festival***, who will frame the film festival experience and integrate into the speaker series events during the plan's early educational sessions. These creative elements are designed to make the process as inspiring and inclusive as the vision it will deliver.

On a personal note, working with Upper Arlington over the past ten years has been one of the highlights of my career. I've seen firsthand how much this community cares about its future, and I am deeply honored by the opportunity to help craft a plan that reflects its aspirations. This Master Plan isn't just another project for OHM — it's a continuation of our shared journey with Upper Arlington, and we are committed to advancing that journey with the same care, energy, and passion that has defined our partnership from the start.

Sincerely,

Aaron Domini
Principal and Planning Practice Leader
aaron.domini@ohm-advisors.com | 614.843.0862

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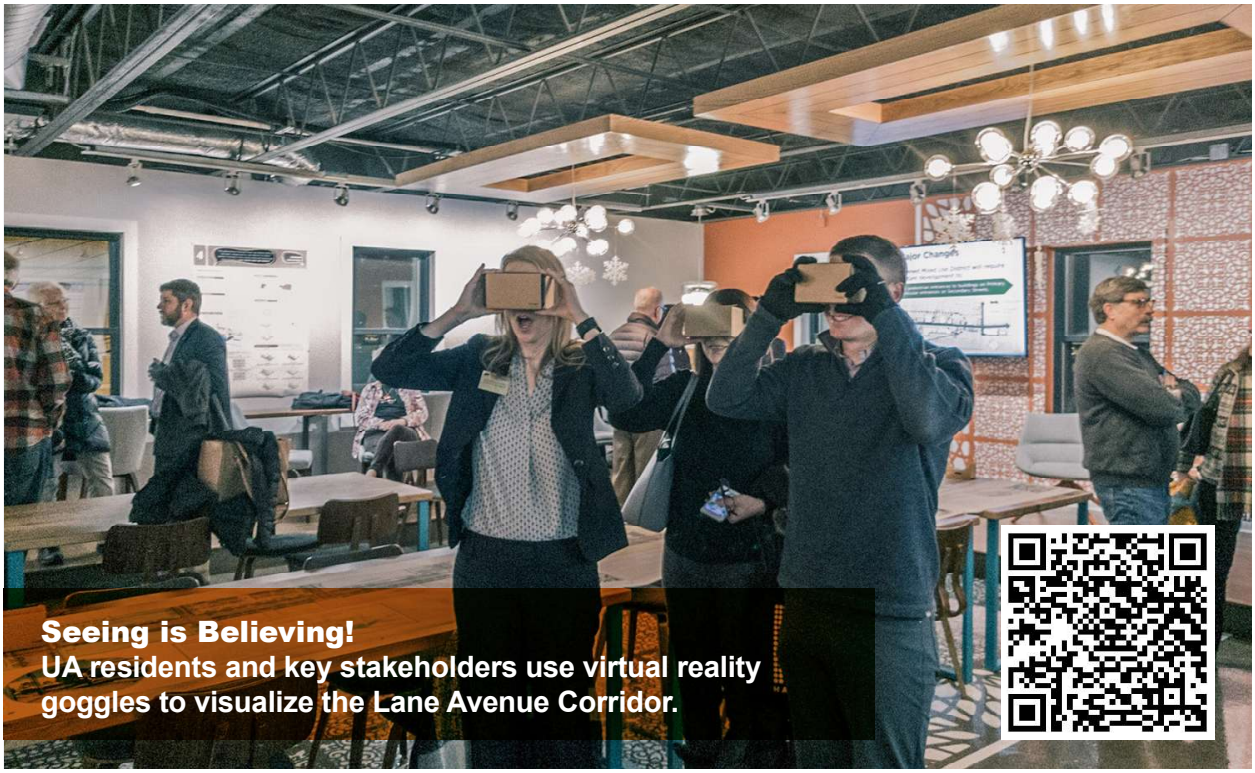
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- Tax Affidavit
- Affidavit
- Acknowledgement of Required Terms



Seeing is Believing!
UA residents and key stakeholders use virtual reality goggles to visualize the Lane Avenue Corridor.









SECTION ONE:

PROJECT TEAM + QUALIFICATIONS

Meet Our Team

OHM ADVISORS

Advancing UA through integrated planning and design.

CIVIC UPLIFT

Fostering positive change and resilient communities through meaningful engagement.

PROS CONSULTING

Positioning UA at the forefront of parks and recreation planning and programming.

BRAINSTORM MEDIA

Capturing community perspectives through visual storytelling to build trust and connection.

BETTER CITIES PROJECT

Amplifying UA's story of community development, locally and nationally.

COMMUNITY SCALE

Driving innovation in urban development & real estate.

Key Staff Qualifications



Aaron Domini \\ Principal + Project Manager

30% Available \\ 23 years experience \\ Master of City & Regional Planning, The Ohio State University; B.S., Sustainable Community Development, Fort Lewis College

Aaron plays a key role in developing a variety of plans for urban, suburban, and regional areas throughout the country. His experience includes community planning, economic development, and public policy. Aaron leads planning projects that build community and promote new economic opportunities for his clients. Passionate about including citizens at the heart of the planning process, Aaron excels at leading and facilitating public participation to build stewardship, consensus, and support throughout the communities he serves. **Select experience includes:** Hudson Comprehensive Plan, Hudson, OH; Perrysburg Comprehensive Plan, Perrysburg, OH; Wooster Comprehensive Plan, Wooster, OH; Medina Comprehensive Plan, Medina, OH; and Comprehensive Parks Master Plan, Upper Arlington, OH.

1. PROJECT TEAM + QUALIFICATIONS



Adam Cook, CNU-A, NCI, FBCI \\ Lead Planner

40% Available \\ 12 years experience \\ MSc. (ABD) Urban and Regional Planning, Eastern Michigan University; B.S., Mathematics/Economics, The University of Michigan-Dearborn

Adam is an experienced planner with expertise in urban design, economics, and community development. He specializes in market analysis and strategic development, bringing a collaborative, detail-oriented approach to building vibrant, resilient communities. **Select experience includes:** Master Plan, Birmingham, MI; Zoning Code, Zionsville, IN; and Unionville Master Plan, Markham, Ontario, Canada.



Carolyn Thurman, AICP \\ Community Engagement Lead

25% Available \\ 10 years experience \\ Master of City & Regional Planning, The Ohio State University; B.S., Psychology (Minor in Economics), Case Western Reserve University

Carolyn is an urban planning and economic development professional with experience advancing inclusive community engagement. Carolyn specializes in designing and leading participatory planning processes that ensure residents, businesses, and stakeholders have a meaningful voice in shaping their communities. **Select experience includes:** Assistant Director of Economic Development & Planning, Franklin County, OH and Deputy Director of Planning & Development, Westerville, OH.



Nels Nelson \\ Housing Lead

25% Available \\ 16 years experience \\ Master of Urban Environmental Management, Wageningen University and Research Center; B.A., Art and Visual Culture, Bates College

Nels brings deep expertise in urban planning, zoning, and spatial data analysis. He has built a strong reputation for delivering swift, accurate, and transparent insights to a wide range of clients. **Select experience includes:** Housing Market Analysis, Upper Arlington, OH; Housing Production Plan, Lancaster, MA; and Housing Needs Assessment, Stowe, VT.



Leon Younger, CPRP \\ Parks and Recreation Lead

20% Available \\ 40 years experience \\ M.P.A., University of Kansas
B.S., Kansas State University

Leon is a recognized leader in applying innovative approaches to managing parks and recreation organizations. **Select experience includes:** Comprehensive Parks Master Plan, Upper Arlington, OH; Parks & Recreation Master Plan, Dublin, OH; and Comprehensive Parks & Recreation Master Plan, Carmel Clay Parks & Recreation, IN.



Ron Thielman \\ Visual Storytelling Lead

25% Available \\ 30 years experience \\ Bachelor's Degree, Video Production - Management, Ohio University, 1986

Ron's passion for visual storytelling began at age 10, creating short films with a Super 8 movie camera. He earned his degree in video production, went on to work with CBS and ABC affiliates, and founded Brainstorm Media in 1997. Under his leadership, Brainstorm has earned a reputation for producing engaging, visually compelling content for a wide range of clients.

Supporting Cast

KEY STAFF + ROLE	EDUCATION	EXPERIENCE
Jason Sudy Mobility Planning	*Master of City and Regional Planning The Ohio State University; B.A., Political Science, Case Western Reserve University*	*26 years*
Sean Gillian, PE, LEED AP Transportation & Infrastructure	*B.S., Civil Engineering, The Ohio State University*	*27 years*
Anne Herron, PLA Parks & Landscape Architecture	*B.S., Landscape Architecture, The Ohio State University*	*15 years*
Zeke Bolon 3D Modeling & Visualization	*B.S., Landscape Architecture, The Ohio State University*	*8 years*
Ramon Fischer Planning	*B.S. in Urban Planning and German Studies, University of Cincinnati*	*8 years*
Kat Donovan GIS	*Master of Urban Planning and Development, Cleveland State University; B.A. in Architectural Studies, Kent State University*	*9 years*
Philip Parnin, CPRP Parks & Recreation Planning	*B.S., Recreation & Parks Management, Indiana University*	*26 years*
Jeff Sauser Housing	*Master of City and Regional Planning and Architecture, Georgia Institute of Technology; B.A. Metropolitan Studies, New York University*	*15 years*
Shayanna Hinkle-Moore Community Engagement	*B.A. in Public Affairs, Public Management & Policy, City and Regional Planning*	*2 years*
Jen Duffy Visual Storytelling	*B.S. in Communication and Media Studies, Miami University*	*24 years*

Past Performance

We offer an extensive portfolio of master plans for communities including:

- Allegheny County, PA
- Avon Lake, OH
- Buckeye Lake, OH
- Fairborn, OH
- Gahanna, OH
- Hilliard, OH
- Hinckley, OH
- Hocking County, OH
- Jeffersonville, OH
- Lorain, OH
- Marysville, OH
- Medina, OH
- Oberlin, OH
- Oregon, OH
- Pataskala, OH
- Reynoldsburg, OH
- Vandalia, OH
- Whitehall, OH
- Baraga Twp, MI
- Livonia, MI
- Farmington, MI

Select Case Studies

Hudson Comprehensive Plan

Client Reference: *Greg Hannan, Community Development Director // 330.342.1881 // CommunityDevelopment@hudson.oh.us*



OHM partnered with the City of Hudson to lead a comprehensive planning process to guide growth over the next decade. The suburban city of 23,000 residents sought a plan that honored community values while addressing future development.

Delivered on time and within budget, the project featured a robust engagement strategy developed in collaboration with a 20-member steering committee. Engagement included workshops, stakeholder interviews, a statistically valid survey, and pop-up events, resulting in thousands of community insights.

The final plan reflected Hudson's values and brought the community together around a shared vision for key redevelopment areas. OHM's clear communication, logistical coordination, and technical expertise helped reinforce the City's reputation for thoughtful and effective planning.

Perrysburg Comprehensive Plan

Client Reference: *Brody Walters, City Planner // 419.872.8010 // pandz@ci.perrysburg.oh.us*

Perrysburg, a growing city of 22,000 with a historic downtown on the Maumee River, partnered with OHM to update its aging Comprehensive Plan. The effort responded to development pressures affecting infrastructure, schools, and community character. OHM collaborated closely with City staff and a steering committee, prioritizing public engagement through meetings, a phone survey, and an interactive online platform. Over 1,000 residents shared more than 3,000 ideas, which were thoughtfully integrated into the plan. The final plan identified key redevelopment areas and included detailed, market-informed design scenarios. Clear communication and attention to community priorities resulted in a strategic, actionable plan aligned with Perrysburg's vision. ***Delivered on time and within budget, the project reinforced OHM's dependability.***

Wooster Comprehensive Plan

Joel Montgomery, Director of Administration // 330.263.5244 // jmontgomery@woosteroh.com



In 2023, the City of Wooster partnered with OHM to create a comprehensive plan guiding land use, zoning, housing, transportation, and economic development for the next decade. ***Building on the success of the 2014 plan , the renewed partnership reflected continued trust in OHM's ability to deliver actionable, high-quality solutions.***

The plan serves as a blueprint for Wooster's future, addressing current market, environmental, and transportation trends. It also identifies priority development areas with strong potential for redevelopment and catalytic community impact.

Previous UA Experience

- Lane Avenue Streetscape & Zoning
- Parks and Recreation Master Plan
- Community Center Feasibility Study
- Northam Park & Tremont Pool Improvements









SECTION TWO:

UNDERSTANDING + APPROACH

Project Understanding

Upper Arlington began in 1914 as an elegant, garden city retreat, an enclave of tree-lined, curvilinear streets conceived by King G. Thompson and designed by William Pitkin Jr. as a green escape from Columbus. That founding vision—resulting in spacious lots, green corridors, and a deep sense of place—remains intact, even as UA is now fully built and surrounded by one of the fastest-growing regions in the Midwest. This Master Plan offers a rare opportunity: to press "pause," honor UA's historic garden city roots and communal values, and deliberately shape a future that balances preservation with promise.

Capturing this opportunity will require a shared framework to guide thoughtful decision-making. The Master Plan will address the pressing needs and emerging opportunities facing Upper Arlington today, while staying grounded in the community's enduring character. The following Understanding reflects the values, priorities, and challenges that must be considered to shape a future that feels ***authentically UA***.

Forge Consensus & Celebrate UA's Shared Vision. To do this well means more than merely crafting policies, it means bringing people together. This project is an opportunity for Upper Arlington to reflect, listen, and build a shared understanding of what comes next. By creating a process that is open, accessible, and rooted in dialogue, the community can align around a common vision, one that honors its past while embracing the future.

Context First: Build on Past Plans With Parks, Housing, & Corridors. Upper Arlington has a strong foundation of thoughtful plans and community initiatives from parks and open space investments to corridor studies and housing conversations. This planning effort builds on that momentum, weaving together past insights with current needs and future aspirations. By taking a context-first approach, we can ensure that new ideas are not only responsive to changing conditions, but also deeply rooted in the form, character, and values that make Upper Arlington distinct.

Plan New Growth to Fit UA's Unique Character. As Central Ohio grows, so too will the pressure for reinvestment and change within Upper Arlington. While the city is largely built-out, strategic infill and redevelopment opportunities will emerge and with them, the responsibility to ensure new growth fits seamlessly within UA's established fabric. This plan will provide clear guidance to shape development that respects scale, complements neighborhood character, and strengthens the sense of place that residents value so deeply.

Integrate "Missing Middle" Housing Thoughtfully. As housing needs evolve in Central Ohio, Upper Arlington faces the challenge and opportunity of expanding choice without compromising character. We understand there is a need to build on the housing work completed by Community Scale to thoughtfully integrate "missing middle" housing types including duplexes, townhomes, and accessory dwelling units, which can provide options for residents at all life stages.

Building a Smart, Focused Steering Committee

OHM will help form a multi-tiered Steering Committee built for collaboration. An Executive Committee comprised of a Chair, Co-Chair, and Subcommittee Chairs will lead and coordinate efforts. Subcommittees (five to seven members) will focus on key themes, including:

- *Engagement & Outreach*
- *Land Use, Housing, & Economic Development*
- *Parks & Recreation*
- *Mobility*
- *Sustainability, Resiliency, & Emerging Technologies*

This structure taps into community expertise and keeps discussions focused and productive, ensuring a deeply informed and highly actionable plan.

Engagement: Creative, Accessible & Uniquely UA. Meaningful planning starts with meaningful conversation—and OHM is well-positioned to lead that dialogue in Upper Arlington. Through our past work in the community, we've built a deep understanding of what makes UA unique and how residents prefer to engage. From pop-up events and community sessions to accessible digital platforms, our approach is grounded in creativity, trust, and responsiveness. Together with our teaming partner Civic Uplift, we will build on this foundation to conduct an engagement process that meets people where they are and ensures this plan is shaped by the voices of those who call UA home.

Align with Regional Initiatives & Elevate UA's Role. Upper Arlington doesn't plan in isolation—it thrives as part of a dynamic, growing region. As Central Ohio experiences unprecedented growth, regional initiatives like the LinkUS Northwest BRT Corridor, OSU's Carmenton district, MORPC's Insight2050 initiative, and Columbus' Zone In initiative are reshaping how communities connect, grow, and collaborate. OHM brings extensive experience working across these efforts and geographies, positioning us to help UA align local priorities with regional momentum. This plan is an opportunity to elevate Upper Arlington's voice, influence, and leadership role within the broader Central Ohio landscape.

Make it "Living" — Interactive, Digital & Innovative. A successful plan isn't just something you read—it's something you use. To ensure the Master Plan stays relevant, accessible, and engaging, OHM will craft a digital interactive experience that brings the content to life well beyond the final document. Through our partnership with Brainstorm Media, we'll deliver a visually rich, user-friendly platform that allows residents, staff, and decision-makers to explore, update, and share the plan in real time, culminating in a ***cutting edge documentary series*** unveiled at a film festival co-produced with Better Cities. This living format reflects Upper Arlington's forward-thinking spirit and ensures the plan is engaging and accessible.

Infuse Sustainability Throughout the Plan. Sustainability should be a foundational lens across every aspect of the Master Plan. From stormwater and urban forestry to mobility and redevelopment, environmentally responsible design can help UA remain both resilient and desirable. With growing interest in walkability, green infrastructure, and energy efficiency, the plan should reflect a future that's climate-smart, ecologically sound, and aligned with regional goals like MORPC's Sustainable2050.

Plan for Innovation and a Changing Future. Disruptive technologies like autonomous vehicles and smart infrastructure are already reshaping how communities grow. This plan presents an opportunity to help UA proactively adapt to emerging trends while protecting its character. Embracing innovation will ensure the city remains economically resilient, connected, and future-ready in the face of technological change.



Telling UA's Story Through Film

In partnership with **Brainstorm Media**, *a documentary film will be created to capture Upper Arlington's Master Plan journey—from the first community conversation to the bold final vision. Through interviews, behind-the-scenes footage, and compelling visuals, the film will highlight the voices and values shaping the plan. Premiering at a local Better Cities Film Festival, and showcased at the national Better Cities Film Festival in Detroit, the film will position Upper Arlington as a leader in creative, community-driven planning—transforming the process into a story the entire community can celebrate and share.*

Project Approach

The following proposed approach was designed to achieve the objectives outlined in the RFP, and is organized into five phases outlined below. We look forward to collaborating with the City during the initial scoping process to elaborate on task details and adjust the approach as needed to best meet the City's goals.



PHASE I Launch

PHASE II Educate & Engage

PHASE III Collaborate & Envision

PHASE IV Synthesize & Refine

PHASE V Finalize & Adopt

PHASE I: Launch

Theme: Looking Back (Months 1-5)

Phase I launches the project, establishing the Executive Committee, Steering Committee, and its Subcommittees. Communication and engagement plans are put into action, and existing conditions are modeled. A bi-monthly speaker series kicks off, bringing locally- and nationally-prominent experts to UA to discuss relevant topics. The theme "Looking Back" understands that the community should study its past to clearly envision its future.

Key Tasks:

- **Project Orientation:** Meeting with staff to review and refine scope and schedule; form the Steering Committee and Subcommittees
- **Communication Plan:** Develop online platform, and draft communication and outreach materials
- **Community Engagement Plan:** Finalize all aspects and details of public outreach
- **Existing Conditions:** Data collection and curation; conduct existing conditions analysis, with a key focus on Parks and Recreation
- **Executive Committee Meeting 1:** Orientation, review communication and engagement plans, and begin Subcommittee recruitment
- **Steering Committee Meeting 1:** Orientation, planning and development history, introduction to existing conditions and trends
- **Steering Committee Meeting 2:** Subcommittees orientation, roles & responsibilities; develop content for Community Survey 1
- **Video Documentary Series 1:** Overview and introduction to the planning process; a look at UA's history, and the importance of planning
- **Speaker Series 1 + 2:** Community Planning 101; Central Ohio conditions and trends
- **Stakeholder Focus Group Meetings:** Up to 20 focus groups balanced between the Master Plan and Parks and Recreation Plan
- **Public Meeting 1:** Overview and introduction to the planning process; looking back at UA's history

Phase I Meetings (Est. Hours):

- *Project Orientation Meeting with Staff and subsequent bi-weekly meetings (30)*
- *Executive Committee Meeting 1 (10)*
- *Steering Committee Meeting 1 and 2 (40)*
- *Stakeholder Focus Group Meetings (60)*
- *Public Meeting 1 (30)*

Phase I Deliverables (Est. Hours):

- *Web/StoryMap Creation (50)*
- *Existing Conditions Analysis (50)*
- *Education and Outreach Materials (50)*
- *Community Engagement Plan (20)*
- *Data Collection and Curation (50)*
- *Video Documentary Series Installment 1 (80)*
- *Speaker Series Installments 1 and 2 (40)*

PHASE II: Educate & Engage

Theme: Looking Within (Months 6-10)

Phase II will culminate in a statement of community vision and core values (looking within), as well as a first draft future land use map and identified focus areas. The first community survey will poll residents' sentiments on the state of UA today, and the speaker series will continue bi-monthly.

Key Tasks:

- **Executive Committee Meeting 2:** Launch Phase II; finalize community survey
- **Community Survey 1:** Online and/or statistically valid methodology, per City direction
- **Steering Committee Meeting 3**: Present results of Public Meeting 1 and survey; workshop vision & core values with Subcommittees
- **Public Meeting 2**: Present vision & core values and solicit feedback
- **Speaker Series 3 + 4:** Housing and economic development; parks and recreation
- **Steering Committee Meeting 4:** Refine vision & core values with Subcommittees; create goals and actions; Land Use Committee creates draft future land use map and identifies focus areas
- **Video Documentary Series 2**: Current community sentiment; articulating a vision
- **Elected Officials Update:** Briefing on work to-date, vision & core values, goals & actions

Phase II Meetings (Est. Hours):

- *Bi-weekly Meetings with Staff (30)*
- *Executive Committee Meeting 2 (10)*
- *Steering Committee Meetings 3 and 4 (40)*
- *Public Meeting 2 (30)*
- *Elected Officials Update (10)*

Phase II Deliverables (Est. Hours):

- *Web/StoryMap Content (40)*
- *Vision and Core Values (45)*
- *Community Survey 1 (45)*
- *Video Documentary Series Installment 2 (80)*
- *Speaker Series Installments 3 and 4 (40)*

PHASE III: Collaborate & Envision

Theme: Looking Forward (Months 11-12)

Phase III is structured around Workshop Weeks, wherein first drafts of the Master Plan and Parks & Recreation Plan are created. The speaker series will conclude with the fifth and sixth installations.

Key Tasks:

- **Executive Committee Meeting 3:** Launch Phase III; prepare for Workshop Weeks
- **Workshop Weeks**
  - Subcommittees, staff, and consultant team work collaboratively, transparently, and in real time to produce the framework for the Master Plan in a series of multi-day workshops
  - Each workshop will be centered around a Subcommittee and topic area, however all Steering Committee members are welcome to attend all workshops
- **Speaker Series 5 + 6:** Sustainability and disruptive technology
- **Draft Plan Development:** Synthesize preliminary framework into a complete First Draft Master Plan for review
- **Executive Committee Meeting 4:** Review First Draft Master Plan
- **Steering Committee Meeting 5:** Review First Draft Master Plan (online/virtual)
- **Video Documentary Series 3:** Draft plan story in film

Phase III Meetings (Est. Hours):

- *Bi-Weekly Meetings With Staff (15)*
- *Workshop Weeks (up to 7 focused, multi-day workshops) (300)*
- *Executive Committee Meetings 3 and 4 (20)*
- *Steering Committee Meeting 5 (20)*
- *Speaker Series Installments 5 and 6 (40)*

Phase III Deliverables (Est. Hours):

- *Web/Story Map Content (50)*
- *First Draft Master Plan, First Draft Parks & Recreation Plan (200)*
- *Video Documentary Series Installment 3 (80)*

PHASE IV: Synthesize & Refine

Theme: Looking To Verify (Months 13-16)

In Phase IV, the first draft plans will be reviewed by the Steering Committee and the public, and refined through two additional drafts. A second survey will provide additional verification for these revisions.

Key Tasks:

- **Executive Committee Meeting 5:** Launch Phase IV; prepare for Public Meeting 3
- **Steering Committee Meeting 6:** Refine First Draft Plans as a whole and in subcommittees; finalize content for Community Survey 2
- **Public Meeting 3:** Present First Draft Plans and solicit feedback
- **Conduct Community Survey 2:** Test First Draft content, solicit feedback and analyze results; online and/or statistically valid methodology, per City direction
- **Video Documentary Series 4**: Getting to know the plans
- **Second Draft Plan Development:** Synthesize public feedback and refine into Second Draft Master Plan, Parks & Recreation Plan
- **Steering Committee Meeting 7:** Report results of Community Survey 2; review and refine Second Draft Plans as a whole and in subcommittees
- **Final Plan Development:** Synthesize and incorporate final refinements into an Adoption Draft Master Plan, Parks & Recreation Plan

Phase IV Meetings (Est. Hours):

- *Bi-Weekly Meetings with Staff (25)*
- *Executive Committee Meeting 5 (10)*
- *Steering Committee Meetings 6 and 7 (40)*
- *Public Meeting 3 (30)*

Phase IV Deliverables (Est. Hours):

- *Web/Story Map Content (50)*
- *Community Survey 2 (45)*
- *Video Documentary Series Installment 4 (80)*
- *Second Draft Master Plan, Second Draft Parks & Recreation Plan (200)*
- *Adoption Draft Master Plan, Adoption Draft Parks & Recreation Plan (100)*

PHASE V: Finalize & Adopt

Theme: Looking To Celebrate (Months 17-20)

Phase V is a time of celebration as the fully-vetted Master Plan and Parks and Recreation Plans are taken to adoption. The content released in the Video Documentary Series over the course of plan development will be expanded upon and turned into a feature-length film documenting the process, and telling the magnificent story of Upper Arlington - past, present, and future - through its plan. The film will be premiered in UA at a Better Cities Film Festival custom-designed for the community, and later premiered nationally at the annual Better Cities Film Festival in Detroit.

Key Tasks:

- **Executive Committee Meeting 6:** Launch Phase V; prepare for adoption process
- **Steering Committee Meeting 8:** Review Adoption Draft of Master Plan and Parks and Recreation Plan, prepare for Film Festival
- **Better Cities Film Festival:** Host a community film festival with a focus on planning and community, with the premiere of the Upper Arlington documentary as the featured film
- **Adoption:** Assist the Executive Committee with the adoption process (up to three meetings)

Phase V Meetings (Est. Hours):

- *Executive Committee Meeting 6 (10)*
- *Steering Committee Meeting 8 (20)*
- *Adoption Meetings (up to three) (20)*

Phase V Deliverables (Est. Hours):

- *Web/Story Map Content (50)*
- *Final Master Plan, Final Parks & Recreation Plan (40)*
- *Final Master Plan Documentary Film and Better Cities Film Festival (500)*









SECTION THREE:

REQUIRED ATTACHMENTS

CITY OF UPPER ARLINGTON
TAX AFFIDAVIT

DELINQUENT PERSONAL PROPERTY TAX STATEMENT
(O.R.C. SECTION 5719.042)

I, Aaron Call (Name), Vice President, Ohio (Title) Of _____

Orchard, Hiltz & McCliment, Inc. (dba OHM Advisors) (Name of Company) affirm that at the time that I

Submitted the Bid for the UA25-63 (Request for Proposals to Update the Upper Arlington Master Plan

to the City of Upper Arlington on this 4 day of August, 2025

that OHM Advisors (Name of Company) was/was not charged with (circle one)

delinquent Personal Property Taxes by the Franklin County Auditor or any other county at the time the bid was submitted.

(If Personal Property Taxes are delinquent, complete the following sentence):

The amount of delinquent Personal Property Taxes due Franklin (insert county)

County are 0 and unpaid penalties and interest are 0.

Signature Aaron Call

Company OHM Advisors Date 7/29/25

Before me appeared Aaron Call on this 29th day

of July, 2025

Keira D Arter

Notary Public

KEIRA D ARTER
Notary Public
State of Ohio
My Comm. Expires
October 2, 2029

AFFIDAVIT

(TO BE FILLED IN AND EXECUTED IF THE CONTRACTOR IS A CORPORATION.)

COUNTY OF: Wayne

STATE OF: Michigan

Tracey R Poteat, being duly sworn, deposes and says
(NAME OF AFFIANT*)

that he/she is Secretary of Orchard, Hiltz & McCliment, Inc. (dba OHM Advisors), a
(NAME OF CORPORATION)

Corporation organized and existing under and by virtue of the Laws of the State of Michigan

and having its principal office at 34000 Plymouth Road (NUMBER & STREET) Wayne (COUNTY)

Livonia (CITY) Michigan (STATE) 48150 (ZIP)

Affiant further says that he is familiar with the records, minutes, books and by-laws of

Orchard, Hiltz & McCliment, Inc.
(NAME OF CORPORATION)

Affiant further says that Aaron Call
(NAME PERSON(S) SIGNING CONTRACT DOCUMENTS)

Is duly authorized to sign any contract documents covered by this bid, for said corporation by virtue of its Resolution of Corporate Authority, adopted June 18, 2025
(State provision of by-laws or Resolution of Board of Directors. If by Resolution, give date of adoption)

Tracey R. Poteat
Signature of Affiant*

Sworn to me this 28 day of July, 2025.

Melissa Caramagno
Notary Public

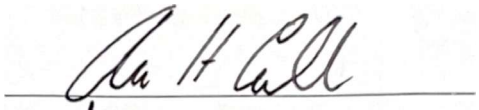
*Affiant must be someone other than the Signer of the Proposal of Contract.

MELISSA CARAMAGNO
Notary Public - State of Michigan
County of Wayne
My Commission Expires Sep 30, 2025
Acting in the County of Wayne

Acknowledgement:

The undersigned hereby acknowledges that:

- The undersigned has read and understands the terms and conditions of the RFP, including the required contract terms.
- The undersigned has the lawful authority to sign this document on behalf of the Proposer.
- If the Proposal is selected, the undersigned's signature incorporates the required contract terms into the final contract and shall supersede any subsequent contract terms provided by the Proposer, unless otherwise agreed to by the City.

Signature: 

Print Name: Aaron H. CaLL

Date: 7/29/25

Request for Proposals to Update the Upper Arlington Master Plan

Community Development Department

Bid Number: UA25-63
Issue Date: June 23, 2025
Close Date and Time: August 4, 2025 @ 3:00 PM

- ✓ Bid Requirements
- ✓ Bidding Forms
- ✓ Required Contract Terms
- ✓ Information to Bidders

Notes:

- Bidder must quote firm or fixed prices for a period of 60 calendar days, unless otherwise noted in the specifications.
- The bid prices or agreed price will remain firm once a purchase order has been issued and delivered to the Bidder/Vendor.
- By submitting a bid for the City's consideration, bidder acknowledges and agrees that the attached terms will be part of any contract with the City.

Response due date and time:
Monday, August 4, 2025
3:00 p.m., E.S.T.

Deliver to:
City of Upper Arlington
Community Development Department
c/o Chad Gibson, AICP
3600 Tremont Road
Upper Arlington, Ohio 43221

REQUEST FOR PROPOSALS

Date:	June 23, 2025
Local Authority:	City of Upper Arlington, Ohio
Project Name:	Upper Arlington Master Plan Update
Project Extents:	City of Upper Arlington Corporate Boundaries
Response Deadline:	Monday, August 4, 2025
Time:	3:00 p.m.
Location:	3600 Tremont Road, Upper Arlington, OH 43221
Number Copies:	3 hard copies, 1 electronic

The City of Upper Arlington (population 36,000) is seeking proposals for services necessary to update the community's Master Plan. The current Master Plan was adopted in 2001 following a three-year visioning process and included eight defined study areas that set the course for thoughtful redevelopment.

The Master Plan was updated internally in 2013 and has since been supplemented and supported by several key planning efforts such as: the 2017 Parks & Recreation Comprehensive Plan, the 2018 River Ridge/Kingsdale West Study, the 2019 Arts & Culture Master Plan, the 2020 Lane Avenue Planning Study, the 2021 Economic Development Blueprint, the 2021-22 Neighborhood Compatibility Review, the 2022-23 Police and Fire Operations Study, the 2024 Envision Henderson Study, and the 2025 Housing Market Analysis Study. Additionally, infrastructure projects are guided by the annually updated 10 Year Capital Improvement Program along with a 2025 Facilities Assessment. These successful planning efforts will provide context to the Master

Plan update but should not be replicated. Some of the Development Plans can be found on the City's website at https://upperarlingtonoh.gov/community-development/ .

Concurrent with significant regional growth, the City of Columbus, Upper Arlington's surrounding neighbor, recently adopted a significant update to their zoning code (Zone In), which could dramatically transform development along key adjacent corridors. The Central Ohio Transit Agency (COTA) will be installing a bus rapid transit line near the City's north and east boundaries in 2030. The Ohio State University is redeveloping its West Campus into "Carmenton", which seeks to add millions of square feet of commercial and research uses, creating nearly 10,000 jobs. The establishment of Quarry Trails Metro Park on the City's western border has created recreational opportunities which have yet to be fully realized. Finally, the recent opening of the Bob Crane Community Center at Kingsdale has fulfilled a major social, programmatic, and recreational need in the community.

The Master Plan update will be directly impacted by extensive community outreach and involvement, including public meetings (in both remote and in-person formats), surveys, focus groups, pop-ups and similar events that will be held to identify significant community issues. A committee of residents will be appointed by City Council to help guide the planning process. The Upper Arlington Board of Zoning and Planning (BZAP), Parks and Recreation Advisory Board and City Tree Commission will also be involved in the plan process. City Council will approve the final plan.

The consultant team will work heavily with all elements of the City of UA government. While land use and parks planning are central to this project, this effort should touch on all elements of City government operations.

The result of this project will be a dynamic and innovative Master Plan that sets out the strategic vision for the City of Upper Arlington, and guides future development, investment and decision-making for the next 10-20 years. In addition to the more traditional areas of focus in a Master Plan, the following must also be included:

- Development of a strategic framework for the City of Upper Arlington. (Mission, Vision, and Values or an equivalent framework.)
- Development of a tactical framework to plan for key elements of city operations and community development such as housing, economic development, community facilities, safety, resilience, recycling and green initiatives, infrastructure and transportation.

- Consideration of appropriate areas for alternate housing types (a.k.a. 'missing middle' housing) such as townhomes, duplexes, and similar non-single-family dwellings. Additionally, the study should consider the appropriateness of accessory dwelling units. Findings should balance the addition of alternate housing types with the preservation of the community's highly desirable single-family residential neighborhoods.

- An element of the project will include the development of a guiding document for Parks and Recreation to serve as a successor to the 2017 Parks and Recreation Comprehensive Plan and incorporates the 2025 tree canopy assessment for the creation of an urban forestry plan.

- The plan should include a forward-looking perspective that thoughtfully considers the potential influences of emerging technologies. It must be forward-looking enough to consider potential impacts from AI and other disruptive innovations as it relates to the community.
- The final document must be transformed into an ArcGIS Story Map or other livable document for easy public access and interpretation.

1. Scope of Services

   The scope of services follows. Note that modifications to better meet the project objectives will be accepted and will be evaluated in the firm's understanding and approach.

   1.1 Project Vision:

   Consultant will lay out its overall understanding of the project and provide a comprehensive vision for the project, including but not limited to project management, community outreach, collaboration with staff, research needs, data analytics, and structure and delivery of the final work product.

   1.2 Project Schedule:

   The Consultant shall prepare and maintain a project schedule that includes periods for ample public input, reviews, and approvals with an estimated project completion date. Staff anticipate a two-year process from start to finish.

   1.3 Attendance at progress meetings, public input meetings, and council meeting presentations, including the preparation of presentations and exhibits.

   1.4 Review of existing regulations and policies, and an evaluation of potential upgrades or modifications, including any potential legal review or case study.

   1.5 An estimate of staff hours required for tasks outlined in the scope of work, if authorized, should be provided. These tasks may include, but are not limited to:

- Review and recommendation on existing policies and regulations
- Public Outreach and Meeting attendance
- Report creation

1.6 The Master Plan should build from those plans and studies adopted or accepted within the last ten years. The creation of additional review boards, a new zoning ordinance, historic structure review or streamlined process mapping is not to be included.

1.6 Optional survey as an 'add-on' to supplement 2025 community survey. Information about the current survey can be found at https://upperarlingtonoh.gov/?s=survey .

1.7 Other items not listed, however, beneficial to the overall creation of the Plan.

2. Submittal Requirements

2.1 Proposals will be received by the City until **3:00 PM E.S.T. on August 4, 2025.** All questions must be submitted through IonWave by July 14, 2025 and responses will be provided by July 21, 2025.

Submit Proposal Package to:

City of Upper Arlington
Community Development Department
3600 Tremont Road
Upper Arlington, Ohio 43221

Attention: Chad Gibson, AICP
Community Development Director
cgibson@uaoh.net

Please be advised that failure to comply with the following criteria will be grounds for disqualification:

2.1.1 Receipt of submittal by the specified date and time
2.1.2 Three hard copies and one electronic copy of the proposal submitted as specified
2.1.3 Adherence to maximum page limits (this includes the proposal and cover letter)
2.1.4 Deposit of submittal in correct location (the City is not responsible for responses that are not received by the Community Development Department at 3600 Tremont Road)
2.1.5 Prohibition against contact or communication with any elected official, representative, or employee of the City of Upper Arlington regarding this

solicitation or the type of work contemplated therein, unless otherwise provided for within subsequent instructions. The City is not responsible for the accuracy of the information received outside of IonWave.

2.1.6 Any potential conflict of interests

Submittals are not returnable and will become the property of the City of Upper Arlington. Please be advised that once awarded, they become "public record" and are available to all for inspection and copying, upon request.

2.2 Proposal Format (only the following format will be accepted):

2.2.1 Submit proposals in a sealed envelope. The firm name and project title shall be displayed on the front of the envelope. Three hard copies and one electronic copy shall be provided.

2.2.2 Consultant shall limit the proposal to no more than ten (10) total pages including the cover letter. The 10 pages does not include the proposal cover, table of contents, or sections dividers. A 'page' is one side of a sheet of paper with text, graphics, etc. If both sides of a sheet of paper have text, that is two pages.

2.2.3 The proposal shall be accompanied by a one-page cover letter that shall be bound with the proposal as the first page inside of the front cover.

2.2.4 All pages shall be 8-1/2" by 11", with 1-inch margins (headers and footers may encroach with the margins).

2.2.5 The minimum font size shall be 11 point, Times New Roman or Arial.

3. Evaluation Criteria

3.1 Project Team (based on the training, education, experience, and availability of the individuals assigned to the project) (20 points)

3.2 Past Performance (past performance on similar projects based on quality of work, ability to meet deadlines, previous communication history, organizations skills, and the ability to maintain a project budget) (30 points)

3.3 Understanding of Project/Project Approach (35 points)

3.4 Quality of RFP response in terms of research, accuracy and graphics (15 points)

4. Selection Process

Following City review of all proposals, in-person interviews of the finalists may be scheduled. The firm ranked highest in the Technical Proposals will be deemed to be the most-qualified firm and will be selected to negotiate Scope and Fee for the work.

RECORD OF ORDINANCES

CITY OF UPPER ARLINGTON
STATE OF OHIO

ORDINANCE NO. 45-2025

TO AUTHORIZE THE CITY MANAGER TO ENTER INTO CONTRACT WITH OHM ADVISORS FOR THE MASTER PLAN UPDATE AND TO APPROPRIATE FUNDS

WHEREAS, the City of Upper Arlington seeks to update its Master Plan to provide a clear, forward-looking framework to guide community growth, development, and public investment; and

WHEREAS, the Master Plan update will evaluate existing conditions, analyze demographic and market trends, incorporate community input, and provide strategic direction on land use, housing, transportation, sustainability, public spaces, infrastructure, and economic development; and

WHEREAS, the update will be completed through a five-phase process including committee formation, community visioning, draft plan development, public review, and plan adoption; and

WHEREAS, the City issued a Request for Proposals on June 30, 2025, for consulting services for the Master Plan update and received ten qualification packages by August 4, 2025; and

WHEREAS, after staff review, scoring, and in-person interviews with the top four firms in early September, OHM Advisors was identified as the highest-rated and preferred consultant; and

WHEREAS, it is therefore recommended that City Council authorize the City Manager to enter into contract with OHM Advisors; and

WHEREAS, work on the Master Plan update will begin in 2025, requiring adjustment of appropriations included in the 2026 Adopted Budget and the 2026 Biennial Budget Supplement.

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

SECTION 1. The City Manager is hereby authorized to enter into contract with OHM Advisors for the Master Plan update, for an amount not to exceed $596,693.

SECTION 2. The Finance Director is hereby authorized and directed to appropriate $600,000 from the General Fund unencumbered balance to the General Fund – City Manager – Other Personal Services category.

SECTION 3. The City Manager, Finance Director, and the City Attorney are hereby authorized to take all actions, including the execution of all documents or amendments necessary to enter into, implement, and administer the agreement, that are not substantially inconsistent with this ordinance.

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

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

Authors:	Jacolyn Thiel, Assistant City Manager Darren Shulman, City Attorney
Council Meeting Date:	December 8, 2025
Subject/Legislative Item:	Ordinance No. 46-2025 - An ordinance authorizing the City Manager to enter into a three-year agreement with the International Association of Firefighters, Local 521 (IAFF) *(Lynch)*
Purpose:	An ordinance to authorize the City Manager to enter into the 2026-2028 agreement with the International Association of Firefighters, Local 521 (IAFF).
Executive Summary:	Approval of a new three-year agreement with the union representing the city's firefighters.

Purpose and Impact

The City of Upper Arlington and the IAFF Local 521 have reached a tentative agreement on the 2026-2028 contract. The bargaining unit voted in favor of adopting the successor agreement. We appreciate the IAFF negotiating team for working through the negotiating process with the City.

The following is a summary of changes which will be reflected in the final agreement:

- **Wages (Article 14.1):** Includes general wage increases of **5.5%, 3.75%, and 3.75%** over the contract term for firefighters. Adjusts rank differentials so the Firefighter–Lieutenant gap is **13%** and the Lieutenant–Battalion Chief gap moves toward **15%** (current contract ends at 15.5 with language indicating agreed upon intent to get to 15.0 in the next contract).
- **Promotional Process Updates:** Cleans up outdated language to accurately reflect the current promotional process for Battalion Chief, removing references to the prior rank structure.
- **Hours Worked / Leave Clarifications:** Aligns with the 2/14/2024 memorandum of understanding regarding Leap Year leave calculations and adds **military leave** to the list of hours counted as “hours worked,” consistent with a 2/2024 memorandum of understanding.
- **Holiday Credit:** Updates holiday credit to 21.38 hours to reflect the addition of Juneteenth. Clarifies holiday treatment for forty-hour employees on a 4-10 schedule.
- **FMLA Coordination:** Specifies that FMLA will run concurrently with approved wage-continuation benefits.

- **Bereavement Leave Approval:** Shifts approval authority from the City Manager to the Fire Chief.
- **Insurance Contribution Updates:** Incorporates a 11/2023 memorandum of understanding providing setting the annual contribution amount for Health Savings Accounts (HSA), paid in the first full pay in January.

A draft copy of the contract is attached.

History
The proposed contract was voted on by the IAFF membership and must be voted on by Council to be approved. Approving the contract by the end of the calendar year will avoid retroactive payments to employees.

Alternatives
If City Council chooses not to provide authorization, the parties would begin negotiating again. If negotiation is unsuccessful, the matter would be heard by a fact finder (neutral third party) who would write a recommendation report that could be accepted or rejected by the parties. If that report is rejected, the contract would proceed to binding arbitration. The IAFF has voted in favor of the contract.

Attachments

1.	Ordinance No. 46-2025
2.	Exhibit A - IAFF 2026-2028 Contract

RECORD OF ORDINANCES

CITY OF UPPER ARLINGTON
STATE OF OHIO

ORDINANCE NO. 46-2025

TO AUTHORIZE THE CITY MANAGER TO ENTER INTO A THREE-YEAR AGREEMENT WITH THE INTERNATIONAL ASSOCIATION OF FIREFIGHTERS, LOCAL 521 (IAFF)

WHEREAS, the City of Upper Arlington ("City") and the International Association of Fire Fighters ("IAFF") Local 521 have engaged in good-faith negotiations for a successor collective bargaining agreement; and

WHEREAS, the parties have reached a tentative agreement for the contract period of January 1, 2026, through December 31, 2028, and the IAFF Local 521 membership has voted to approve the agreement; and

WHEREAS, the City wishes to formally adopt the successor agreement and incorporate the mutually agreed-upon changes into the collective bargaining contract; and

WHEREAS, the principal modifications to the agreement include wage adjustments, updates to the process for promotions, clarifications on hours worked and leave calculations, credit for the Juneteenth holiday, FMLA clarifications, and updates on insurance contributions.

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

SECTION 1. The City Manager is hereby authorized and directed to execute the collective bargaining agreement between the City of Upper Arlington and IAFF Local 521 for the contract term of January 1, 2026, through December 31, 2028, as described in Exhibit A.

SECTION 2. The City Manager, Finance Director, and the City Attorney are hereby authorized to take all actions, including the execution of all documents or amendments necessary to enter into, implement, and administer the agreement, that are not substantially inconsistent with this ordinance.

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

AGREEMENT BETWEEN

THE CITY OF UPPER ARLINGTON, OHIO

AND

INTERNATIONAL ASSOCIATION OF FIREFIGHTERS, LOCAL 1521

EFFECTIVE

January 1, 2026~~3~~ through December 31, 2028~~5~~

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Article 1 Agreement

Section 1.1. Agreement. This Agreement is made between the City of Upper Arlington, Ohio, hereinafter referred to as the "City" and the International Association of Firefighters, Local 1521, hereinafter referred to as the "Union."

Section 1.2. Purpose. This Agreement is made for the purpose of setting forth the understandings and agreements between the parties governing the wages, hours, terms and conditions of employment for those employees included in the bargaining unit as defined herein in the spirit of good faith bargaining.

Section 1.3. Legal References.

A. This Agreement has been negotiated by the parties in accordance with, and is subject to, the specifications and requirements of Chapter 4117 of the Ohio Revised Code.

B. Should any part of this Agreement be held invalid or temporarily restrained such invalidation or temporary restraints shall not invalidate or affect the application of the remaining portions hereof or persons or circumstances other than those to whom or to which it has been held invalid or has restrained. In the event of invalidation of any portions of this Agreement by a court of competent jurisdiction, and upon written request by either party, the parties to this Agreement shall meet at mutually agreeable times within fourteen (14) days of receipt of the written request in an attempt to modify the invalidated provisions by good faith negotiations. The failure of the parties to agree upon a substitute for the invalidated provisions shall not affect the remainder of this Agreement, which shall remain in full force and effect during the term hereof. The parties shall enter into good faith collective bargaining concerning the effects of any invalidated portions of this Agreement within thirty (30) days of the action implementing invalidation.

Article 2 Recognition and Dues Deduction

Section 2.1. Recognition. The City recognizes The International Association of Firefighters Local 1521, as the sole and exclusive bargaining agent for the purposes of collective bargaining in any and all matters relating to wages, hours, terms and conditions of employment of all members in the bargaining unit. The bargaining unit shall include all sworn firefighters and officers employed by the City below the rank of Assistant Chief.

Section 2.2. Dues Deductions.

A. Pursuant to Section 4117.09(B)(2) of the Revised Code, the City agrees to deduct Union membership dues, initiation fees, and assessments, in the amount certified by the Union to the City, the first and second pay period of each month from the pay of any Union bargaining unit member, upon presentation to the appropriate payroll clerk of a written deduction form signed by the member authorizing the deduction by the Union member. The City shall be relieved from making individual dues deduction payments to the Union when a member: (1) resigns or is separated from City employment; (2) is laid off from City employment; (3) provides written revocation of dues deduction authorization to both the City and the Union; (4) is on an unpaid leave of absence when the dues deduction would otherwise be due; or (5) at any time when dues are otherwise due, fails to receive sufficient wages to make all legally required deductions in addition to the deduction of Union dues, provided that the member's dues shall thereafter be deducted in the first available pay period in which the member has sufficient wages to make the dues deduction in addition to all legally required deductions.

B. If the application of a "fair share fee" is permitted and consistent with law, the following shall apply: Each person who is (1) a bargaining unit member on the ratification date of this Agreement or who becomes a member during its term and (2) has completed sixty (60) days of employment shall maintain membership in the Union for the duration of the Agreement or, in lieu thereof, pay a fair share fee by mandatory payroll deduction in accordance with the specification of Section 4117.09(C) of the Ohio Revised Code. Such fair share payments shall be deducted by the City from the earnings of such non-member employee(s) the first and second pay period of each month, and paid to the Union in accordance with this Article. The Secretary/Treasurer of the Union shall certify to the City the amount that constitutes said fair share which shall not exceed the dues and financial obligations uniformly required by members of the Union.

C. Except as provided in paragraphs (A) and (B) in this section, the Union agrees that the City assumes no obligation, financial or otherwise, arising out of the provisions of the Agreement regarding the deduction of Union dues. The Union hereby agrees that it will indemnify and hold the City and its agents harmless from any claims, actions or proceedings including the defense thereof, by any employee arising from deductions made by the City pursuant to this Article. If requested, the Union shall provide its legal counsel at no cost to the City and/or its agents to defend the City and/or its agents in any claim, action, or proceeding. Once the funds are remitted to the Union each month by the City, their disposition thereafter shall be the sole and exclusive obligation and responsibility of the Union.

Section 2.3. Grievance. A bargaining unit member shall not utilize the grievance procedure as set forth in Article 7 of this Agreement to challenge the deduction of the fair share fees.

References to the rank of Battalion Chief are applicable only to the extent that bargaining unit members are employed in that rank. To the extent Battalion Chief position(s) are not filled (and/or the rank is eliminated) the City may assign another designee to perform the duties of that/those Battalion Chief(s).

Article 3 Non-Discrimination

Section 3.1. Joint Pledge. Neither the City nor the Union shall unlawfully discriminate against any bargaining unit employee on the basis of age, sex, race, color, creed, religion, ancestry, national origin, disability, sexual orientation, military status, or application for participation in the Ohio Workers' Compensation Program.

Section 3.2. Gender. All references to employees in this Agreement designate both sexes, and wherever the male gender is used it shall be construed to include male and female employees.

Section 3.3. City Pledge. The City agrees not to interfere with the rights of bargaining unit members to become members of the Union, and the City shall not discriminate, interfere, or coerce any employee because of Union membership or because of or regarding his/her activities as an officer or other representative of the Union.

Section 3.4. Union Pledge. The Union agrees not to interfere with the rights of a member to refrain from or resign from membership in the Union, and the Union shall not discriminate, interfere, restrain, or coerce any member for exercising the right to abstain from membership in the Union.

Section 3.5. Statutory Rights. This Article shall not be construed as a waiver or forfeiture of any individual member's rights to seek redress for discrimination under any applicable state or federal laws unless specifically set forth in this Agreement.

Article 4 Management Rights

Section 4.1. Rights. Except – and only to the extent – that specific provisions of this Agreement expressly provide otherwise, it is hereby mutually agreed that the City has and will continue to retain, regardless of the frequency of exercise, rights to operate and manage its affairs in each and every respect. The rights reserved to the sole discretion of the City shall include, but not be limited to the right:

A. To direct the work of firefighters.

B. To determine the mission of the Fire Division.

C. To determine the size and composition of the work force.

D. To suspend, discipline, or discharge firefighters for just cause.

E. To relieve firefighters from duty because of lack of work or lack of funds.

F. To take actions as may be necessary to carry out the mission of the Fire Division in emergencies.

G. To hire, schedule, promote, demote, transfer, and assign firefighters.

H. To recruit, select, and determine the qualifications and characteristics of new hires.

I. To schedule or not schedule overtime as required in the manner most advantageous to the requirements of efficient governmental operations.

J. To train or retrain firefighters as appropriate.

K. To set standards for service to be offered to the public.

L. To establish, modify, combine, or abolish job positions and classifications.

M. To create, modify, or delete divisional rules and regulations; except as such changes may conflict with this Agreement.

Section 4.2. Rights Limitations. The exercise of the foregoing powers, rights, authority, duties and responsibilities, the adoption of reasonable policies, rules, and regulations and practices in furtherance thereof, and the use of judgment and discretion in connection therewith shall not be in any way precluded; rather the provisions of section 4.1 shall be liberally construed to grant the City full reserved rights to act, which rights shall be limited only by the specific and express terms of this Agreement.

Article 5 Union Activities

Section 5.1. Ballot Boxes. The Union shall be permitted, with prior notification to the Fire Chief, to place ballot boxes in the Fire Stations for the purpose of collecting members' ballots on all Union issues subjected to ballots. Such boxes shall be the property of the Union and neither the ballot boxes nor the ballots shall be subjected to the City's review.

Section 5.2. Bulletin Boards. The Union shall be permitted to use bulletin boards in the Fire Stations and the Fire Office for the purpose of posting notices concerning Union business.

Section 5.3. Union Officials Roster. The Union shall provide to the City an official roster of its bargaining unit members who are or become officers and representatives within thirty (30) days of any change, and will include the following:

Name
Address
Telephone
Union Office Held

Except as may be required by Ohio Revised Code 149.43, the City agrees that this roster shall not be made available to the public by the City, that only City employees with a legitimate need to know shall have access to the roster, and that unlisted home telephone numbers will not be shared with anyone outside the City. The City will not make this roster available to the public except pursuant to a request properly made under Ohio Revised Code 149.43.

Section 5.4. Use of Interdivisional Mails and E-Mail System. The Union shall be permitted, to the extent of the law, reasonable use of the interdivisional mail system and the City's e-mail system for the direct distribution of information pertaining to collective bargaining, contract administration and other similar business germane to the Union's role as exclusive representative of the bargaining unit. The Union shall observe the requirements of this provision and established divisional procedures for the distribution of all such material. The Union's use of the interdivisional mail system shall not be subject to the City's review, and the Union shall continue to have the use of the internal city mail system to the extent of the law to conduct Union business outside the Division. The Union's use of the City's e-mail system is subject to the City's IT policy as in effect or as amended during the term of this Agreement. There is no expectation of privacy attached to the Union's use of the e-mail system.

Section 5.5. Union Business. The Union President, or his/her designees, shall be permitted a reasonable amount of time to transact official Union business at divisional work sites, provided that normal divisional operations shall not thereby be interfered with or interrupted. Union members' attendance at board meetings, as delegates to Union conferences, work sessions of Union negotiations, and funeral representation shall be permitted provided that such attendance does not interfere with emergency fire duties or maintaining minimum manpower standards and is not conducted on City-paid overtime hours.

Section 5.6. Union Time & Union Substitution Time. Union Time may be granted by the Chief or the designee acting in the place of the Chief in his/her absence provided that the maximum of three (3) members are not scheduled off on vacation or prescheduled holiday time, personal time, compensatory time, prescheduled training time, or any other approved leave time. Once granted, Union Time off shall count as one of the three persons off at any given time. Should Union Time be unavailable for any reason, the City will continue to allow the practice of Union Substitution Time with the approval of the Chief or designee acting in the place of the Chief, whereby a member may be granted Union Time if another member is willing to work in that member's place (hereinafter referred to as Union Substitution Time). A member who works Union Substitution Time shall be paid at the member's applicable rate of pay for the hours worked, and the member placed on Union Time shall be paid at his/her straight time rate of pay. For purposes of overtime calculation, the hours paid to the employee that is off on Union Time (UT) shall not be counted as hours actually worked, but the hours paid to the substitute who is working (UST) shall be counted as hours actually worked.

Section 5.7. Union Meetings. The Union may be permitted, upon verbal request to the Fire Chief or his/her designee, to hold meetings for Union members at any Fire Station. The notification required under this Section shall be delivered to the Chief, or his/her designee, at least forty-eight (48) hours prior to the time for the requested meeting and shall state the date, time, and requested location, and purpose of the meeting. Approval shall not be unreasonably withheld; however, it is understood that Fire Stations with public meeting rooms shall be primarily reserved for public use over Union business. Upon approval of the Fire Chief, the Union will be permitted to use

the requested location on the date and at the time specified in the Union request provided the location is not otherwise in use. In the event that unexpected events arise during the forty-eight (48) hour notice period, then approval may be revoked by the Fire Chief. It is understood that such revocation shall be for matters of emergency activities or meetings, and not arbitrary pre-emption. The City will give reasonable notice to the Union of the revocation, if possible.

Section 5.8. Personnel Actions. Upon request in writing, the Union shall receive copies of all personnel actions pertaining to bargaining unit members relating to disciplinary actions, new hires, retirements, transfers, promotions, and demotions.

Article 6 Labor Relations Team

Section 6.1. **Purpose.** The parties recognize that certain subjects may be of concern either to the Union or the City even though such topics are not appropriate subjects of collective bargaining or are not resolvable through the grievance procedure or the Municipal Civil Service Commission. Therefore, a Labor Relations Team is established for the purposes of full discussion, exploration and study of subjects referred to it by the Union and the City.

Section 6.2. Labor Relations Team & Meetings.

A. There shall be a Labor Relations Team consisting of no more than three (3) Union representatives and no more than three (3) City representatives. The Team shall meet on request of either party to discuss all matters of mutual concern, but no party has a duty to agree to any suggestion. The Team shall have the authority to make recommendations to the Union and City. The parties intend this Team to be advisory only. Negotiations or collective bargaining over matters covered by the current Agreement shall not occur at these meetings.

B. Labor Relations Team meetings shall be scheduled at least quarterly at reasonable, mutually convenient times, and shall be closed to the public. Persons who are specialists in the subject matter under discussion may be brought into Labor Relations Team Meetings by the mutual agreement of the Parties. It is not the intent of the parties that Labor Relations Team meetings be used to bypass the normal chain of command, and the bargaining unit members are expected to attempt to work out matters with lower level supervisors before raising them at Labor Relations Team meetings.

Section 6.3. Agenda. An agenda will be prepared by mutual consent when necessary. There shall be no publication of the Team agenda or release of the information concerning the Labor Relations Team's deliberations or recommendations without the advance approval of both the Union President and the Fire Chief, or his/her designee.

Section 6.4. Authority. The Labor Relations Team shall have no authority to collectively bargain for either party or to modify, add to or delete from the provisions of this Agreement.

Article 7 Grievance Procedure

Section 7.1. Definition. A "grievance" is an allegation by one or more employees that there has been a breach, misinterpretation, or improper application of this Agreement. It is not intended that the grievance procedure be used to effect changes in this Agreement, nor in those matters not covered in this Agreement.

Section 7.2. Qualifications. A grievance can be initiated by the Union or an aggrieved bargaining unit member. Where a group of bargaining unit members desire to file a grievance involving a situation affecting each

bargaining unit member in the same manner, one bargaining unit member selected by such group shall process the grievance as the designated representative of the group.

Section 7.3. Establishment of Grievance Representatives. The Union will designate not more than four (4) Grievance Representatives with one (1) Grievance Representative for each Fire Unit (Shift), and one Grievance Representative for the 40 hour staff, who shall represent the member in investigating and processing grievances beginning at Step Two of this procedure. One member of the bargaining unit shall serve as the Grievance Chairman. None of the duties of the Grievance Representatives herein described may be conducted on City-paid overtime hours.

Section 7.4. Duties of Grievance Chairman. The authorized functions of the Grievance Chairman, and named alternate who shall serve as Grievance Chairman in the absence or unavailability of the Grievance Chairman, shall include the following:

A. Replacing a Grievance Representative who is absent or unavailable.

B. General Coordination of grievances, supervision and training of Grievance Representatives.

C. Act as liaison between the Administration and the Union on matters concerning grievances and this Procedure.

D. Assist the Union officials and the Administration on matters concerning this Agreement.

The Grievance Chairman shall be released from his/her normal duty hours, upon approval of his/her supervisor, to participate in the aforementioned duties without loss of pay or benefits. Such approval will not be unreasonably withheld, and the withholding of such approval shall result in an automatic, equivalent extension of time limits within which a grievant must appeal his/her grievance or have it heard. The Grievance Chairman shall be allowed sufficient time during his/her scheduled working hours to perform the aforementioned duties. He/She will be required to drop or forgo any of the activities allowed by this Section for the purpose of assisting in emergency fire work. None of the duties of the Chairman herein described may be conducted on City-paid overtime hours.

Section 7.5. Jurisdiction.

A. Nothing in this grievance procedure shall deny a member, group of members, or the Union any rights available at law to achieve redress of legal rights before a forum (court or agency) independent of this Agreement. However, once an election is made to pursue a matter before a forum independent of this Agreement, and said forum either takes jurisdiction over said matter or dismisses the appeal or claim filed therein for lack of jurisdiction due to an untimely filing, a member, group of members, or the Union is thereinafter precluded from seeking a remedy under this grievance procedure to the extent an election of remedies is not prohibited by law.

B. If jurisdiction by the elected forum is denied for any other reason except timeliness, the matter may be thereupon presented as a grievance if it meets the grievance definition and is filed within seven (7) working days of the denial of jurisdiction. Workers' compensation claims and unemployment claims are not subject to processing under this grievance procedure.

Section 7.6. Grievance Procedure. It is the mutual desire of the City and the Union to provide for prompt adjustment of grievances, with a minimum amount of interruption of the work schedules. Every responsible effort shall be made by the City and the Union to effect the resolution of grievances at the earliest possible step.

In furtherance of this objective, the following procedure shall be followed:

A. Step 1 – Informal. Non-supervisory members having an individual grievance shall orally present the grievance to their immediate supervisor. Supervisory members will first attempt to resolve an individual grievance informally with their supervising Battalion Chief, or the Assistant//Deputy Fire Chief, as applicable. Such attempt at informal resolution shall be made by the Grievant within twenty-one (21) calendar days after the events occurred, unless the Grievant can show that due to reasons beyond his/her control, it was impossible to comply with this time requirement. Grievances brought to the attention of the appropriate supervisor in each case (except for automatic time extensions as hereinafter described in Section 7.8.) beyond the twenty-one (21) day time limit shall not be considered. The immediate supervisor will respond informally within twenty-one (21) calendar days. At this Step, upon request of the grievant, a representative of the Bargaining Unit may represent the grievant and be present at the informal meeting. Before a grievance is placed in writing pursuant to Step 2 such grievance shall be screened by the Grievance chairman or appropriate representative.

B. Step 2 –Assistant/Deputy Fire Chief. If the grievance is not resolved in Step 1 and the grievant wishes to proceed to Step 2, he/she shall reduce the grievance to writing as prescribed in Section 7.9 and shall within twenty-one (21) days of the oral response at Step 1 present the written grievance form to the Assistant/Deputy Fire Chief. If the Assistant/Deputy Fire Chief issued the Step 1 response or the grievance cannot be resolved at the level of the Assistant/Deputy Chief, the grievance shall be filed at Step 3. Otherwise, the Assistant/Deputy Fire Chief shall date the form, and investigate and respond in writing to the grievant within twenty-one (21) calendar days following the presentation of the grievance to Step 2. In case there is no Assistant/Deputy Fire Chief available in the chain of command, the grievant will proceed to Step 3.

C. Step 3 – Fire Chief.

1. If the grievance is not resolved in Step 2 and the grievant wishes to proceed to Step 3 or the matter was filed directly at Step 3 pursuant to the subsection above, he/she shall present the written grievance form, the Assistant/Deputy Fire Chief's response (if applicable), and any other pertinent documents, to the Fire Chief within twenty-one (21) calendar days from the receipt of the Step 2 response from the Assistant/Deputy Fire Chief. The Fire Chief shall date the grievance form accurately showing the date his/her office received the form and investigate the grievance. If the grievance arose due to an act or omission by the Fire Chief or cannot be resolved by the Fire Chief, the parties may agree to move the grievance to step 4.

2. Within twenty one (21) days of his/her receipt of the grievance form, the Fire Chief shall schedule and conduct a meeting to discuss the grievance with the Grievance chairman. The Chief may reconvene this meeting a second time within five (5) days of the initial meeting if he/she needs additional information or documentation regarding the grievance.

3. The Grievance Chairman may bring with him/her to the meeting the grievant, the Grievance Representative, and such others that are directly involved in the grievance or grievance procedure up to this Step. The City shall not incur any overtime expense as a result of this provision.

4. Within twenty one (21) days from the date of the final meeting, the Chief shall submit his/her written response to the Grievance Chairman and to the grievant.

D. Step 4 – City Manager.

1. If the grievance is not resolved in Step 3 and the grievant wishes to proceed to Step 4, he/she shall, with the approval of the Grievance Chairman, present the written grievance to the City Manager or his/her designee within twenty-one (21) days from the receipt of the Step 3 response and request the grievance to be heard before the City Manager.

2. Within fourteen (14) calendar days of receipt of the request, the City Manager shall schedule and conduct a meeting to discuss the grievance with the Fire Chief, the Grievance Chairman, and the grievant, and at the City's option the City Attorney or other representative of the City Manager, and at the Union's option the Union's Counsel. Within seven (7) days of the meeting of this Step, the City Manager shall give his/her written decision to the Fire Chief, the Grievance Chairman and the grievant. The City shall not incur any overtime expense as a result of this provision.

3. If a grievance is resolved in Step 4, implementation will take place as mutually agreed by the parties. If an eligible grievance pursuant to 8.3 is not satisfactorily resolved at Step 4, the grievant and the Union President may submit a request to arbitrate the grievance to the City Manager or his/her designee within thirty (30) calendar days following the date of the response outlined in step 4. Failure to request arbitration in a timely manner shall render the grievance withdrawn.

E. Step 5 – Binding Arbitration Panel.

1. A request to arbitrate a grievance shall be submitted to a single arbitrator. The arbitrator shall be selected as follows. The City Manager, or designee, and the Union President, or designee, each shall request the Federal Mediation and Conciliation Service (FMCS) to submit a list of seven (7) arbitrators (with offices in Ohio) from which the City and Union shall select one (1) by mutual agreement. If an agreement cannot be reached as to one (1) mutually acceptable arbitrator from the list, an arbitrator will then be selected by the parties alternately striking names and selecting the final remaining name as arbitrator.

2. The Arbitrator shall limit their decision strictly to the interpretation, application, or enforcement of the specific provisions of the Agreement. The Panel or Arbitrator may not modify or amend the Agreement. The question of arbitrability of a grievance may be raised by either party before the arbitration hearing on the grievance, on the grounds that the matter is nonarbitrable or beyond the Arbitrator's jurisdiction. The decision of the Arbitrator shall be final and binding, subject only to appeal under Chapter 2711 of the Ohio Revised Code. The Arbitrator shall be without authority to recommend any right of relief on any alleged grievance occurring at any other time than the contract period in which the right originated. The Arbitrator shall not establish any new or different wage rates not negotiated as part of this Agreement.

3. The losing party shall be responsible for the cost of the arbitration proceedings. If it is unclear which party prevailed, both the Union and the City shall share equally in the cost of the arbitration proceedings. Each party shall be responsible for compensating its own representative and witnesses. The cost of a transcript shall be shared if the necessity of a transcript is mutually agreed upon between the parties. Employee witnesses shall be allowed release time with pay for the purpose of giving testimony if the hearing is held during an employee's work time and advance notice has been given to the City's representative. Employee witnesses may be required to forego testifying for the purpose of assisting in emergency fire work. The City shall not incur any overtime expense as a result of this provision.

4. The Arbitrator shall submit in writing their/his/her findings and award to the City Manager and to the Union President within thirty (30) days after the hearing record is closed, unless the parties mutually agree to an extension thereof.

Section 7.7. Time Limits. It is the City's and the Union's intention that all time limits in the above grievance procedure shall be met. To the end of encouraging thoughtful responses at each Step, however, the Union's and City's designated representatives may mutually agree, at any Step, to short time extensions for the City's answer, but any such agreement must be in writing and signed by both parties. The grievance timeframes may be tolled upon request in the event the party or applicable management employee is on leave or otherwise not available. In the absence of such mutual extensions or tolling, the grievant may, at any step where a response is not forthcoming within the specified time limits, the grievance shall be deemed denied and may advance the grievance to the next Step. Any Step in the Grievance Procedure may be skipped on any grievances by mutual consent. A grievance may be processed through the chain of command whose actions gave rise to the grievance, if different than that of the grievant.

Section 7.8. Representatives in Meetings. In each Step of the grievance procedure outlined in Section 7.6, certain specific representatives are given approval to attend the meetings therein prescribed. It is expected that, in the usual grievance, these will be the only representatives in attendance at such meetings. However, it is understood by the parties that, in the interest of resolving grievances at the earliest possible Step of the grievance procedure, it may be beneficial that other representatives, not specifically designated, be in attendance. Therefore, it is intended that either party may bring in additional representatives to any meeting in the grievance procedure, but only upon advance mutual agreement among the parties specifically designated to attend that such additional representative or representatives has input which may be beneficial in attempting to bring resolution to the grievance.

Section 7.9. Grievance Form. The aggrieved member may file a grievance electronically or in hard copy. The grievance shall provide the following information:

A. Grievant’s name and signature (electronic signature is sufficient).

B. Date, time, and location of Grievance.

C. Description of incident giving rise to the grievance.

D. Article or Section of the Agreement violated.

E. Date grievance was first discussed and with whom discussed.

F. Name of supervisor with whom grievance was first discussed.

G. Date grievance was filed in writing.

H. Desired remedy to address or resolve grievance.

Section 7.10. Non-Discrimination. No member or official of the Union shall be removed, disciplined, harassed or discriminated against because he/she has filed or pursued a grievance under these procedures.

Article 8 Corrective Action and Records

Section 8.1. Just Cause for Discipline.

A. A bargaining unit member who has completed his/her initial probationary period shall be disciplined only for just cause. During the one-year probationary period, bargaining unit members may be removed without a showing of cause.
B. The City will ordinarily use the following system of progressive discipline for the same or related offenses: oral reprimand, followed by written reprimand, followed by suspension, followed by reduction in compensation or rank or by removal. The City may deviate from this progression for any serious job-related misconduct or any serious criminal misconduct, including such off-duty conduct.
C. Nothing herein precludes the City from utilizing positive steps, including counseling, to correct a member's inappropriate conduct, action, or behavior.

Section 8.2. Disciplinary Hearings.

A. Prior to any internal investigation questioning, a member under investigation shall be informed, to the extent known at the time, of the nature of the investigation and shall be provided with a copy of any citizen complaint or a written summary of the basic facts of any complaint against the member. This paragraph shall not apply to any criminal investigation.

   An anonymous complaint alleging non-criminal inappropriate conduct by a Bargaining Unit Member shall be subjected to investigation only if corroborative evidence can be obtained. If no such corroborative evidence exists, the complaint shall be classified as unfounded and the accused member shall not be required to submit a written report regarding the allegation. This does not preclude constructive discussion between a Member and his supervisor.

   Upon completion of an investigation, the Fire Chief will review the investigation to determine if the allegations will proceed to a Fire Chief's Hearing. Prior to any suspension and/or recommendation for reduction in compensation or rank, or removal, a bargaining unit member shall be given such a hearing before the Fire Chief. The bargaining unit member will be provided with a written notice of said hearing, the specific allegations made against the bargaining unit member, an explanation of the evidence, a copy of any documents or tangible items related to the allegations upon the member's request, and a reasonable opportunity to respond to the allegations either verbally or in writing. The member may also choose to have Union representation at the Fire Chief's hearing. The Fire Chief may exonerate the member, require counseling or training, issue an oral or written reprimand, suspend the member with or without pay, and/or recommend a reduction in compensation or rank; or removal.

B. If a bargaining unit member is suspended by the Fire Chief, and/or a recommendation is made by the Fire Chief for reduction in compensation or rank, or removal, the member may request a City Manager hearing. The Fire Chief shall certify in writing the cause for said suspension, reduction, and/or removal to the City Manager who, within five (5) calendar days from his/her receipt thereof, shall proceed to inquire into the cause of such suspension, reduction and/or removal and render a judgment, which if the charge is sustained, may result in a judgment to uphold the original action to suspend, and/or recommendation to reduce or remove, or include, but not be limited to an additional suspension, reduction in rank, and/or dismissal from the Division. The parties may extend the five (5) day time limit by mutual agreement. The Fire Chief will give the member a written explanation of the reasons for the disciplinary action prior to the hearing before

the City Manager. At that hearing the member shall have the right to be represented by the Union, to present evidence on his/her behalf and to question adverse witnesses. The City shall record the hearing and provide, upon request a copy of the recording to the member or his/her counsel at actual cost, unless the member and the City mutually agree that a record is unnecessary.

C. When any discussion with any member under investigation may result in the initiation of disciplinary action against the member, the initiator is required to advise the member prior to the beginning of the discussion that the member may request the presence of a Union representative. The right to Union representation is not required when the discussion is strictly between a superior officer and the member, and it is not conducted for the purpose of taking or announcing disciplinary action. However, when in the course of such discussion, it becomes apparent to the superior officer that disciplinary action could result, the superior officer is required to advise the member that the member may request the presence of a Union representative before the discussion continues.

D. If the City Manager's or Fire Chief's decision is to impose a suspension of forty-eight (48) hours or less for a fifty-six (56) hour member or forty (40) hours or less for a forty (40) hour member, the City Manager or Fire Chief may, at her/his sole discretion, offer the member the opportunity to forfeit a like number of hours of paid leave (other than sick or injury leave), in lieu of serving the suspension. If the member has insufficient leave available, this option is not available. If the member accepts this opportunity, the leave forfeiture shall be recorded as a suspension, but the affected member shall not serve any suspension.

Section 8.3. Appeal. Suspensions reductions in rank or compensation and removals may be appealed directly to arbitration within 30 days of the effective date of the discipline/removal by the grievant and the Union President as provided in Article 7, Section 7.6(D)(3). Oral reprimands and written reprimands may not be appealed to arbitration as specified in Article 7, Section 7.6 in this Agreement.

Section 8.4. Records.

A. Coverage. The provisions in this Section shall apply to the official personnel file maintained by the City for each member of the bargaining unit. Only one official file shall be maintained; however, these provisions do not apply to internal affairs files. Only records contained in the official personnel file shall be considered for personnel actions such as disciplinary actions or promotions, but information in the archive personnel file may be used to show notice.

B. Inspection and Complaints.

1. Records of formal disciplinary action shall be maintained in the member's personnel file in accordance with Chapter 1347 of the Ohio Revised Code. Any member or his/her authorized representative shall have the right to inspect his/her personnel file in accordance with Section 1347.08 of the Ohio Revised Code. A member may obtain copies of materials in his/her file. The City may establish a reasonable copying charge for such material.

2. Upon written request of the member to the Chief, oral and written reprimands ordinarily shall be removed from a member's official personnel file after two (2) years, suspensions of fewer than thirty (30) days ordinarily shall be removed after three (3) years. These retention guidelines shall not apply if the Chief or City Manager has taken the same or similar corrective action against the member within the guideline periods.

Likewise, the Chief may determine it is necessary to retain the material for longer periods of time based upon the particular facts and circumstances, including the nature of the offense and the member's overall work record since he/she was disciplined. Suspensions of thirty (30) days or more, reductions in compensation or rank or removals shall be expunged only if such action is subsequently disaffirmed. These retention guidelines shall apply retroactive to disciplinary records in a member's file. Records removed from the official personnel file pursuant to this Section shall be treated in the manner provided by the rules of the City's Records Commission.

3. A member may dispute any information in his/her file by placing a letter in his/her file setting forth the basis of his/her objection. Any complaint concerning the accuracy, timeliness, relevance or completeness of information in a member's file shall be processed in accordance with Section 1347.09 of the Ohio Revised Code and shall not be subject to the Grievance Procedure in this Agreement.

C. Restriction of Access to Records. City supervisory and administrative personnel, City legal counsel and their authorized clerical personnel, shall have access to personnel files only when necessary in the performance of their official duties. The Civil Service Commission, the Arbitrator or Arbitration Panel, and courts of competent jurisdiction which have subpoenaed them shall also have access to personnel files. Except as required or authorized by Section 149.43 of the Ohio Revised Code, no materials shall be released from personnel files to persons other than authorized department or City administration personnel. When practicable, the City shall give the member notice that a public records request has been made for information from a member's personnel file.

D. Use of Records. If a personnel action is based in whole or in part on written personnel records, only material contained in the official personnel file shall be considered.

E. Placement of Material in Personnel File. A member shall be provided at no cost, a copy of any document or material placed in his/her personnel file at the time of placement therein, unless the document or material originates from the member.

F. Copies of all disciplinary actions against members that are to be made a matter of public record shall be forwarded promptly to the Union President.

Article 9 Work Rules and Directives

Section 9.1. Work Rules and Directives. The City retains the right to create, modify or delete the written Divisional Standard Operating Procedures (SOP) Manual, including but not limited to all written work directives. The City shall notify the Grievance Chairman of any change in any existing written rules, regulations or directives which are applicable to bargaining unit members.

Section 9.2. Members Copy of Work Rules and SOP Manual. New members shall be provided a complete and current paper copy of the Work Rules and SOP Manual and given direction on how to locate the electronic version on the shared drive within thirty (30) calendar days of beginning employment with the City.

The most current version of work rules and SOP Manual will be maintained and made available to all members on the shared network. Any time there is an update, members will be notified and either given an electronic copy or a link to the shared network.

Article 10 Contracting Out

Section 10.1. Understanding. The City agrees that during the term of this Agreement that it will not enter into contract with anyone other than the Union (Local 1521) to provide firefighting, emergency medical or paramedic services for the City of Upper Arlington, except under the following circumstances:

A. The City may without restriction enter into contract(s) with other political subdivisions to provide firefighting, emergency medical and paramedic services for the City of Upper Arlington in the form of mutual aid agreements or the following shared services: pooling of equipment and training. Notwithstanding the foregoing, it is understood that the City may, and intends to, engage in the study of future shared services.

B. The City may, as reasonably necessary, enter into contract(s) with any person to provide firefighting, emergency medical and paramedic services for the City of Upper Arlington during the course of any bona fide emergency during which manpower levels fall below safe levels as determined by the Chief or his/her designee due to injury, illness or death of bargaining unit members. Such contracts may not extend beyond the time reasonably necessary to replace lost manpower through the prescribed Civil Service Procedure. At the Union's request, after the emergency (or earlier if the Chief deems it prudent), the Chief shall meet and confer with the Union about the contractual arrangement; with the understanding that the meet and confer provision in no way prevents the City from entering into the contract for services.

Article 11 Safety & Health

Section 11.1. Purpose. The City will furnish and maintain in the best possible working conditions, the necessary tools, facilities, vehicles, supplies, and equipment required for members to safely carry out their duties. Members are responsible for reporting unsafe conditions or practices to their immediate supervisors, for avoiding negligence, and for properly using, and caring for tools, facilities, vehicles, supplies and equipment provided by the City. It is recognized that appropriate training is necessary to enable members to carry out their duties in a safe and effective manner.

Section 11.2. Safety & Health Team and Meetings.

A. There shall be a Safety and Health Team consisting of three (3) members appointed by the Union President and three (3) members appointed by the Fire Chief or his/her designee, to include the Fire Division Safety Officer. The Committee shall meet on request of either party to discuss all safety and health matters of mutual concern, but neither party has a duty to agree to any suggestion. The Committee shall have the authority to make recommendations to the Union and the City. The parties intend this Committee to be advisory only. Negotiations or collective bargaining over safety and health matters covered by the current Agreement shall not occur at these meetings.

B. Safety and Health Team meetings shall be scheduled by the Fire Division Safety Officer at least quarterly at reasonable, mutually convenient times, and shall be closed to the public. Persons who are specialists in the subject matter under discussion may be brought into Safety and Health Team meetings by the mutual

agreement of the parties. It is not the intent of the parties that the Safety and Health Team meetings be used to bypass the normal chain of command, and the bargaining unit members are expected to attempt to work out matters with lower level supervisors before raising them at Safety and Health Team meetings.

C. The Safety and Health Team will include NFPA 1500 as one of the guidelines in making recommendations for improvement to the City.

Section 11.3. Training. Whenever the Chief or the designee acting in the place of the Chief in his/her absence determines that training is appropriate for any member, and it is necessary to fill the assignment of the member scheduled for training, the Chief or the designee acting in the place of the Chief in his/her absence shall have the authority to schedule other member(s) to fill the assignment. Any members who work in the place of a member scheduled for training shall be paid for the time worked at their applicable rate of pay. If a training request is denied, a member has a right to request a meeting to discuss the denial with the Fire Chief and City Manager.

Article 12 Miscellaneous Provisions

Section 12.1. Agreement Copies. Each party shall be provided with at least one (1) signed original copy of this Agreement; and, parties will share digital copies of the Agreement in both editable and non-editable formats. Either party may also print copies of the Agreement for its own use, and that party will bear the cost of printing its own copies. The Union shall be responsible for distributing copies to bargaining unit members including copies to any new bargaining unit members who are hired during the life of this Agreement.

Section 12.2. No Strike/No Lockout. Neither the Union nor any member of the bargaining unit shall at any time engage in, call, authorize, or ratify any strike, as defined in Section 4117.01(H) of the Revised Code, nor shall the City engage in a lock out as described in Section 4117.11(A)(7) of the Revised Code. Neither the Union nor any members of the bargaining unit shall engage in a coordinated action to refuse posted overtime opportunities.

Section 12.3. Promotions.

A. The City shall fill supervisory ranks covered under this agreement using the process outlined by the City of Upper Arlington Civil Service Rules and Regulations pertaining to promotion. Candidates shall be selected using the "rule of 3" as defined by the Civil Service Rules.

B. The promotional testing process for all Lieutenant candidates shall consist of four (4) phases. This process will determine the promotional list for Lieutenant.

1. The first phase shall consist of a written test either by or consistent with the Ohio Fire Chief's Association or another testing service approved by the Employer. It shall account for forty percent (40%) of a candidate's raw score. Candidates must pass the written exam with a score of at least seventy percent (70%) before proceeding to the next three (3) phases. If an examination is provided through a third party testing company, the appropriate weighting, and passing score designated by the company may be used.

2. The second phase shall consist of an assessment center. This phase shall account for forty percent (40%) of a candidate's raw score.

3. The third phase shall consist of an oral review board. This phase shall account for twenty percent (20%) of a candidate's raw score.

4. During the creation of the eligibility list, the City will add the applicable service credit as specified by the Civil Service Rules. An applicant must receive a passing grade on each portion of the examination process to be eligible for selection.

C. The promotional testing process for all Battalion Chief candidates shall consist of three (3) phases. This process will determine the promotional list for ~~these two (2)~~this rank~~s~~.

1. The first phase shall consist of a written test either by or consistent with The Ohio Fire Chief's Association or another testing service approved by the Employer. It shall account for sixty percent (60%) of a candidate's raw score. Candidates must pass the written exam with a score of at least seventy percent (70%) before proceeding to the final two phases. If an examination is provided through a third party testing company, the appropriate weighting, and passing score designated by the company may be used.

2. The second phase for Battalion Chief candidates shall consist of an oral review board and/or an assessment center. This phase shall account for forty percent (40%) of a candidate's raw score.

3. During the creation of the eligibility list, the City will add the applicable service credit as specified by the Civil Service Rules. An applicant must receive a passing grade on each portion of the examination process to be eligible for selection.

D. In accordance with civil service rules, the City shall maintain a current eligibility list for promotions.

E. The City has the right to abolish and/or not fill vacant positions without having to fill them first.

Section 12.4. Transfers.

A. For purposes of this Section, a "vacancy" shall be defined as an opening in a permanent, full time position within a unit or in a bureau of a specified Bargaining Unit classification covered by this Agreement, which the City intends to fill, but which does not involve a change of classification or rank.

B. Whenever a vacancy occurs for a full time assignment, the Division shall post the job assignment opening for ten (10) days and shall allow any interested member within the same classification who meets the necessary qualifications to apply within this period of time. Such applications shall receive consideration for the posted assignment. When the Chief receives written notice of a future vacancy, he/she may start the promotion process and make a selection for a promotion to take effect when that vacancy occurs.

C. Whenever a member will be transferred to a new position, the City will provide reasonable notice to the member prior to the effective date of the transfer. For purposes of this Section, reasonable notice shall ordinarily be fifteen (15) days unless the City due to an emergency or unanticipated personnel problem needs to fill a position within a shorter period of time.

Section 12.5. Layoffs and Recall. Layoff, job abolishment and recalls of members shall comply with the applicable procedures and requirements of Chapter 124 of the Ohio Revised Code. Any appeal from layoff or a job abolishment shall be taken solely to the Municipal Civil Service Commission, and is not a grievable matter under the grievance procedure of this Agreement.

Article 13 Definition of Compensation Plan

Section 13.1. Compensation Schedule. The pay of members shall be on the basis of appropriate schedules of hourly, biweekly, or monthly salary rates for the respective grades for each class of position codes. The schedule of pay ranges and steps, as shown in Article 14, comprise the compensation plan and the hourly rates set forth therein.

Section 13.2. Full-Time Salary Basis of Compensation Schedules. The rates of pay prescribed herein are based on full-time employment at normal working hours for the respective classes of position codes. All members shall be paid on the schedule of rates prescribed in Article 14 and Exhibit A for their respective classes of position codes, and designated hourly rate positions shall be paid on the schedule of hourly rates prescribed therefor.

Section 13.3. Adoption of a Classification and Compensation Plan. The classification and compensation plan, with pay grades for members is hereby adopted consisting of the following class titles and grades:

CLASS TITLE	GRADE
Firefighter	200
Lieutenant	201
Battalion Chief	204

Section 13.4. Direct Deposit. The City shall provide a direct deposit program. All members shall be required to participate in the direct deposit program.

Article 14 Rates of Pay/Wages

Section 14.1. Rates of Pay. The following pay rates shall be paid to members during the term of this Agreement. The paramedic wage tables reflect an additional 5% of the hourly rate paid to all State Certified Paramedics and Officers an additional 5% of the hourly rate of a Step D firefighter.

20263 Wages (Paramedic)				
5.53.0%				
Firefighter	**Step A**	**Step B**	**Step C**	**Step D**
Hourly - 53	24.16321.5887	31.44228.0922	33.89830.2872	38.10334.0441
Hourly - 40	34.73231.0318	45.19840.3829	48.72843.5364	54.77348.9376
Lieutenant				13%
Hourly - 53				43.05738.4223
Hourly - 40				61.89355.2319
Battalion Chief				17%
Hourly - 53				50.37745.3892

Hourly - 40				**72.4158~~65.2477~~**

2026~~3~~ Wages (Non Paramedic)				
5.5~~3.0~~%				
Firefighter	**Step A**	**Step B**	**Step C**	**Step D**
Hourly - 53	**23.0125~~20.5607~~**	**29.9449~~26.7545~~**	**32.2847~~28.8449~~**	**36.2894~~32.4230~~**
Hourly - 40	**33.0784~~29.5541~~**	**43.0462~~38.4599~~**	**46.4078~~41.4633~~**	**52.1651~~46.6072~~**
Lieutenant				**13%**
Hourly - 53				**41.007~~36.8012~~**
Hourly - 40				**58.9466~~52.9015~~**
Battalion Chief				**17%**
Hourly - 53				**47.9782~~43.7681~~**
Hourly - 40				**68.9675~~62.9173~~**

2027~~4~~ Wages (Paramedic)				
3.~~75~~0%				
Firefighter	**Step A**	**Step B**	**Step C**	**Step D**
Hourly - 53	**25.0692~~22.2363~~**	**32.6212~~28.9349~~**	**35.1702~~31.1958~~**	**39.5328~~35.0654~~**
Hourly - 40	**36.0347~~31.9628~~**	**46.8935~~41.5944~~**	**50.5554~~44.8425~~**	**56.7273~~50.4057~~**
Lieutenant				**13%**
Hourly - 53				**44.672039.5750**
Hourly - 40				**64.2148~~56.8888~~**
Battalion Chief				**16.25%**
Hourly - 53				**51.9312~~46.7509~~**

Hourly - 40				**74.6497~~67.2051~~**

20274 Wages (Non Paramedic)				
3.750%				
Firefighter	**Step A**	**Step B**	**Step C**	**Step D**
Hourly - 53	**23.8755~~21.1775~~**	**31.0678~~27.5571~~**	**33.4954~~29.7103~~**	**37.6502~~33.3956~~**
Hourly - 40	**34.3188~~30.4407~~**	**44.6604~~39.6137~~**	**48.1481~~42.7072~~**	**54.1213~~48.0054~~**
Lieutenant				**13%**
Hourly - 53				**42.5447~~37.9052~~**
Hourly - 40				**61.1571~~54.4886~~**
Battalion Chief				**16.25%**
Hourly - 53				**49.4583~~45.0811~~**
Hourly - 40				**71.0951~~64.8049~~**

20285 Wages (Paramedic)				
3.750%				
Firefighter	**Step A**	**Step B**	**Step C**	**Step D**
Hourly - 53	**26.0093~~22.9034~~**	**33.8445~~29.8030~~**	**36.4890~~32.1317~~**	**41.0152~~36.1174~~**
Hourly - 40	**37.3861~~32.9216~~**	**48.6520~~42.8422~~**	**52.4513~~46.1878~~**	**58.9583~~51.9178~~**
Lieutenant				**13%**
Hourly - 53				**46.3472~~40.7622~~**

Hourly - 40				**66.622958.5955**
Battalion Chief				**15.5%**
Hourly - 53				**53.531048.1535**
Hourly - 40				**76.949469.2213**

20285 Wages (Non Paramedic)				
3.750%				
Firefighter	**Step A**	**Step B**	**Step C**	**Step D**
Hourly - 53	**24.770821.8128**	**32.232928.3838**	**34.751430.6016**	**39.062134.3975**
Hourly - 40	**35.605831.3539**	**46.335240.8021**	**49.953643.9884**	**56.150849.4456**
Lieutenant				**13%**
Hourly - 53				**44.140239.0424**
Hourly - 40				**63.450556.1232**
Battalion Chief				**15.5%**
Hourly - 53				**50.981946.4336**
Hourly - 40				**72.285366.7490**

The rate wage differential between Firefighter to Lieutenant is 13% and between Lieutenant to Battalion Chief is intended to be 15% being stepped each year until achieved.

Section 14.2. Starting Rate on Initial Employment. Original appointment to any position shall be made at the entrance Step A, except that the City may appoint at a higher step commensurate with the candidate's certifications and experience as a firefighter/EMT.

Once a new appointee has completed the State of Ohio 240 hour Fire Fighters Course and holds a valid State of Ohio EMT Certification and completes six (6) months of employment with the city, the appointee shall advance to Step B. All additional step advancement shall be by successive one year steps. The appointee shall be subject to a one year probationary period.

Section 14.3. Step Advancement.

A. Whenever a member has completed one (1) year of satisfactory service in any pay step of an applicable pay grade, the member shall advance to the next higher step of his/her pay grade.

B. The City Manager may, at his/her discretion, grant an additional step increase to employees with exceptional qualifications or for members who have exhibited exceptional performance.

Section 14.4. Pay Periods. The compensation to members shall be paid on a biweekly basis.

Section 14.5. New and Terminating Members.

A. Compensation of members beginning employment with the City between pay periods, except members on a fifty-six (56) hour week schedule, shall be paid on the basis of the hourly rate for that grade in which they are placed multiplied by the number of hours worked from the employment date to the end of the pay period.

B. Compensation of members beginning employment with the City between pay periods who are on a fifty-six (56) hour week schedule shall be paid on the basis of the fifty-three (53) hour rate for that grade in which they are placed multiplied by the actual number of hours worked from the employment date to the end of the pay period.

C. Compensation of members terminating employment with the City between pay periods shall be paid on the basis of the hourly rate for that grade in which they are placed, multiplied by the actual number of hours worked from the beginning of the pay period to the termination date.

Section 14.6. Retirement Assumption. The amount of the employer and employee contributions that are transmitted by the City to the Ohio Police and Fire Pension Fund ("OPFPF") will be submitted as a tax deferred contribution (commonly referred to as a salary reduction method pick-up) to the extent permitted by applicable law.

Section 14.7. Service Credit Compensation.

A. As compensation for years of City service, members shall be entitled to additional compensation based upon years of completed service as follows:

Compensation to begin after completion of the fourth year of service. The first year of compensation shall be the sum of six hundred thirty-eight dollars and 39 cents ($638.39) and shall increase by one hundred six dollars and forty cents ($106.40) for each additional year of service up to a maximum of two thousand seven hundred sixty-six dollars and 37 cents ($2,766.37).

B. Service credit shall be paid once each year on the last pay day in November. A member who leaves the City service during the year, with the exception of retirement, shall have credited 8.33% of the appropriate annual compensation for each completed month of the calendar year. A member who retires under the Police and Fire Pension Fund shall receive the full compensation at the time of retirement.

C. If a member is killed in the line of duty, the annual service credit otherwise due the member in November, based upon completed years of service the member would have attained at the end of the calendar year in which the member died, shall be paid in a lump sum to his or her surviving spouse, or secondarily to his or her estate provided such payout is permissible under Internal Revenue Service regulations and probate laws and other applicable law.

Section 14.8. Tuition Reimbursement.

A. Each member shall be eligible for one hundred percent (100%) reimbursement of tuition, fees and instructional materials but not application fees for job-related non-Internet courses that are either directly or indirectly related to the fire service; i.e., general management or other general skill building courses would be considered indirectly related to fire service. No reimbursement shall be provided for a member's enrollment in a law school degree program.

No reimbursement shall be provided for correspondence courses, with three (3) exceptions. First, an Internet course that is incidental to a member's attendance-based program shall not exclude the course from reimbursement. Secondly, members may enroll in courses from accredited programs offered through the Internet, subject to course approval under Subsection (B) below and subject to the cap imposed by the following paragraph. Thirdly, members may enroll in any nationally accredited fire science "Open Learning" degree program.

The City may impose an annual cap of no less than an aggregate of nine thousand dollars ($9,000) for all bargaining unit members. If the cap would be exceeded, conflicts would be resolved on a first-come, first-serve basis unless the Labor Relations Team agrees upon an alternative equitable method.

B. All course work subject to reimbursement shall be approved in advance by the Fire Chief and the City Manager. If practicable, a member shall make application for approval of coursework reimbursement at least fifteen (15) days prior to commencement of the course of study.

C. Courses are to be taken on other than scheduled working hours, unless special leave is authorized under Article 21.

D. Reimbursement shall be made upon successful completion of the course with a grade of C (2.00) or better. The member shall submit an official transcript or certificate demonstrating successful completion of the course and a receipt from the institution confirming the member has paid for tuition, fees and instructional materials. Any financial assistance available to the member shall be deducted from the amount of tuition reimbursement that would otherwise be payable. The member shall not be reimbursed for incidental expenses such as paper or supplies, mileage, parking, meals, or any other expenses other than tuition, fees and instructional materials. The member shall be entitled to keep all instructional materials used in the course.

E. If a member leaves the Division within two (2) years of completion of the course, except in cases of retirement, all costs for tuition, fees and materials shall be reimbursed by the member to the City.

Section 14.10. EMS Supplement. A supplement of one dollar ($1.00) per hour shall be paid to all members who are not paramedics riding on an EMS vehicle.

Article 15 Rates for Members Following Certain Personnel Actions

Section 15.1. Temporary Work Assignments. Any member assigned to a position of higher classification shall receive the minimum of that class or seven percent (7%) above his/her present rate, whichever is higher, for all hours worked at such higher classification. In order to receive the higher rate of compensation, a member must work at least three (3) hours in the higher classification.

Section 15.2. Return to Duty. When a member returns to duty in the same class of position after a separation from the City service of not more than one (1) year, which separation was not due to discreditable circumstances, the member may receive the step rate in the pay grade corresponding to the step rate received at the time of separation, and shall subsequently serve thereat for at least one (1) year as is normally required for advancement to the next higher step.

Section 15.3. Return from Military Service. Any member who leaves or has left the City service to enter the active service of the armed forces of the United States and who subsequently is reinstated to a position previously held by him/her shall be entitled to receive a compensation at the step rate, to which he/she would have been entitled had his/her service with the City not been interrupted by service in the armed forces.

Section 15.4. Reduction. Whenever a member is reduced for disciplinary or other reasons, his/her rate of pay shall be at the highest step in the lower grade.

Section 15.5. Promotion. Whenever a member is promoted, his/her rate shall be changed to the entrance step rate of the higher grade, or one step above his/her former rate, whichever is higher. A member must serve one year in a grade before being eligible to be promoted to a higher grade or to a higher rate within the same grade.

Section 15.6. Requirements as to Continuity of Service. Service requirements for advancement within the compensation schedules and for other purposes specified in the Agreement shall have the implication of continuous service, which means employment in the City service without break or interruption. Leaves of absence with pay and leaves without pay of less than thirty (30) days shall not interrupt continuous service and shall not be deducted from total service time. Absences on leave without pay in excess of thirty (30) days, except for extended service with the armed forces of the United States, shall be deducted in computing total service but shall not serve to interrupt continuous service.

Article 16 Hours of Work and Overtime

Section 16.1. Hours of Work.

A. Fortv (40) hour members. The seven (7) day work period shall consist of five (5) eight (8) hour days or four (4) ten (1 0) hour days. These days may include remote working hours with approval from the chief and following current city policies. Employees can flex their time at the employee's request and the chief's approval. The rates of pay and ranges prescribed in the pay plan for the respective positions are based on an average work week of forty (40) hours and a typical work year of 2,080 hours.

B. Fifty-six (56) hour members. The regular workday for members ~~other than Battalion Chiefs~~ shall be twenty-four (24) hours, beginning at 7:30 A.M. of one morning and ending at 7:30 A.M. of the following calendar day. ~~The regular workday for Battalion Chief shall be twenty-four (24) hours, beginning at 7:00~~

~~A.M. of one morning and ending at 7:00 A.M. of the following calendar day.~~ Each work day shall normally be followed by at least forty-eight (48) consecutive hours off duty. The work period shall consist of fourteen (14) consecutive days, and the regular work hours of members assigned to this period shall be 96 or 120 depending on the rotation (96 then 120 then 120 and repeat). The rates of pay and ranges prescribed in the pay plan for the respective positions are based on an average work week of fifty-six (56) hours and a typical work year of 2,912 hours.

Section 16.2. Overtime. The City will pay members overtime pay at the rate of one and one-half (1½) times the member's regular rate of pay if and when required to do so by this Agreement or the federal Fair Labor Standards Act.

A. Forty (40) hour members shall be compensated for overtime at the rate of one and one-half (1½) times the forty (40) hour rate.

B. Fifty-six (56) hour members shall be compensated at the rate of one and one-half (1½) times the fifty six (56) hour rate for time actually worked in excess of: one hundred and six (106) hours in the fourteen (14) day work periods during which they are regularly scheduled to work one hundred twenty (120) hours; and, ninety-six (96) hours in the fourteen (14) day work periods during which they are regularly scheduled to work ninety-six hours.

C. Members may, at their discretion, receive compensatory time off in lieu of cash payment at the rates provided in Section 16.2.A and 16.2.B. Compensatory time will be paid out by the last pay in December of the year accrued.

No member shall accrue more than four hundred eighty (480) hours of compensatory time. Any member who reaches the four hundred eighty (480) hour limit shall thereafter be paid overtime compensation for overtime hours worked. Any member who requests the use of compensatory time shall be permitted to use the time within a reasonable period of making the request as long as the use of compensatory time does not unduly disrupt the operations of the City. All compensatory time which is not used within the calendar year it is accrued shall be paid in cash to the member at the rate of accrual.

D. Time worked because of schedules being changed at the request of a member, or trading days at the sole option and by mutual consent of members and with prior consent of the Fire Chief or Battalion Chief, shall be excluded from the hours for which the member is entitled to overtime compensation under this Section. As such, it is acknowledged that members may mutually agree to substitute for one another during scheduled work hours.

Supervisors may substitute for other supervisors, regardless of rank, as long as the trade is cost-neutral to the city. A lieutenant may trade with a member who is on the lieutenant promotional list and with approval of the Fire Chief, but the trade is not eligible for out-of-class pay.

Time worked because of schedules being changed at the request of a member, or trading days at the sole option and by mutual consent of members and with prior consent of the Fire Chief or Battalion Chief, shall be excluded from the hours for which the member is entitled to overtime compensation under this Section.~~.~~ In accordance with applicable provisions of the Fair Labor Standards Act (FLSA), the hours worked shall be excluded by the City in the calculation of the hours for which the substituting employee would otherwise be entitled to overtime compensation, and each member will be considered to have worked his or her normal work schedule for purposes of compensation.

E. All overtime shall be approved by the Fire Chief. Without limiting the other provisions of this Agreement, the parties acknowledge that the Fire Chief may direct the Assistant/Deputy Chief or Battalion Chief in his/her administration of Subsections 16.2.D and 16.2.E.

F. Members shall be compensated for all forced overtime at the rate of one and one-half (1½) times their applicable hourly rate "Forced Overtime" is overtime filled by forcing someone to work after all those eligible have refused the shift.

Members who use vacation, compensatory, personal, ~~or~~ holiday time, or military leave shall be compensated for scheduled overtime at the rate of one and one-half (1 1/2) times their applicable hourly rate even if they have not met the hours actually worked threshold for FLSA overtime. Scheduled overtime is anytime a member agrees to work, and is not "Forced Overtime", outside scheduled hours.

G. During Leap Years, on February 29th, a three (3) unit split shift shall be used and all members who work during this shift shall be compensated with overtime pay at the rate of one and one-half (1½) times the appropriate rate.

Battalion Chiefs will ask each member on their respective unit if they request time off on Leap Day. A list will be assembled and sent to the Fire Chief. The Fire Chief will approve requested time off by highest seniority down to a minimum manning of 13 personnel per shift. If a time off request is denied due to minimum manning, that person is required to work unless they a find a replacement and send the unit Battalion Chief documentation confirming the replacement.

If someone calls off on sick leave for that shift, it will be filled from the overtime list and they would be treated like an individual that did not elect to work. Individuals who elect not to work and are approved off work will not receive any compensation and will not have to use any accrued time off from their leave banks. Time off during the pay period that includes Leap Year shall not affect the overtime rules applicable to Leap Year.

~~G.~~

Section 16.3. Hours Worked. Members shall be compensated for all hours actually worked. Uncertain and indefinite periods of a few minutes duration which are not part of the members' fixed or regular working time or practically unascertainable periods regularly required to be spent on assigned duties need not be reported or compensated. Unless otherwise required by this Agreement, hours worked shall be construed in conformance with the Fair Labor Standards Act, 29 U.S.C. §201 et seq. and pertinent regulations promulgated thereunder by the Secretary of Labor.

Section 16.4. Call-In Time. Any member called to duty during off-duty hours shall be paid for a minimum of three (3) hours at the applicable rate of pay, except that when such call-in occurs less than three (3) hours prior to the member's regularly scheduled starting time, he/she shall be paid at the same rate for only the actual hours worked in overtime status.

Section 16.5. Court Time.

A. Members, otherwise off-duty, who are required by a court subpoena to be and remain available for a work-related court session, upon telephone notice of the court shall be considered hours worked and shall be compensated at the appropriate overtime rate of pay for actual time under the direction of the court. The member shall be considered to be on court stand-by status.

B. A member who is subpoenaed to appear on a work-related matter and does appear in any court at a specific time (who is not on court stand-by status as described in Section 16.5 (A)) shall be compensated at a minimum of three (3) hours at the appropriate overtime rate of pay.

C. Should the member be cancelled for the court appearance less than two (2) hours but more than thirty (30) minutes before the required time on the subpoena, the member shall be paid for two (2) hours at the appropriate overtime rate of pay.

D. When the City makes normal and reasonable attempts to contact the member within the time limit in Section 16.5(C) above, and the member is not at home to answer their phone, there is no ability to leave a voice message; fails to retrieve a voice mail or other message; fails to receive or return any other form of communication; or fails to call/contact the on duty supervisor or designate and still reports to duty per the subpoena, the City will only compensate for the two (2) hours at a straight rate required under this section. No additional compensation under this section for a three (3) hour minimum show-up will be paid.

E. When the City makes normal and reasonable attempts to contact the member prior to the time limit in Section 16.5(C) and the member is not at home to answer his or her phone; there is no ability to leave a voice message; fails to retrieve a voice mail or other message; fails to receive or return any other form of communication; or fails to call/contact the on duty supervisor or designate, the City is not required to pay the member should the member report per the subpoena and the court case had been canceled prior to the two (2) hour limit.

F. The on duty supervisor or designate will document on a form prescribed by the division, the time the division was notified of the cancellation, the on duty supervisor or designate will also document the original notification or attempted notification time to the member and the method of notification; i.e., if the member was notified in person, if an attempt was made to call the listed number and there was no answer, if a voice mail message or other message was left, or if the message was delivered by any other means of communication. The documented original time of notification or attempted notification to the member will serve as the actual cancellation time under this section.

G. If the member is not canceled and reports to court per the subpoena, the member will continue to receive compensation under Section 16.5(B) for three (3) hours minimum show up time. No additional compensation will be provided under this section.

Article 17 Holidays

Section 17.1. Fifty-six (56) Hour Members.

A. All members shall be given paid holidays and personal days (235.2 hours at the pay period that includes January 1 of the new year) for use in the calendar year as follows:

- New Year's Day, January 1
- Martin Luther King Day, Third Monday in January
- President's Day, Third Monday in February
- Memorial Day, Fourth Monday in May

- Juneteenth, June 19
- Independence Day, July 4
- Labor Day, First Monday in September
- Veteran's Day, November 11
- Thanksgiving Day, Fourth Thursday in November
- Christmas Eve Day, December 24
- Christmas Day, December 25
- Three (3) personal days

B. Any balance of time not used as compensatory time off prior to the end of the pay period that is paid at the last regular pay day in December shall be paid for in cash at that last regular payday in December. For purposes of clarification, pay day means the last day an employee receives their check in December. For example, in 2014 for the pay period of November 30 to December 13 the last payday would be December 19. An employee who wishes to take an approved holiday off after that pay period must use time from his/her current vacation bank.

C. An individual who joins the Fire Division after January 1 of the calendar year shall have holiday time credited at the rate of twenty-one and thirty-eight hundredths ~~twenty-one and eight tenths~~ (21.38) hours for each remaining holiday of the calendar year. With the exception of retirement, any member who leaves the Fire Division during the calendar year shall have twenty-one and thirty-eight hundredths ~~twenty-one and eight tenths~~ (21.38) hours deducted from unpaid time to his/her credit for each remaining paid holiday of the calendar year. Members who retire under the Police and Fire Pension Fund shall be paid for all hours remaining to their credit.

Section 17.2. Forty (40) Hour Members.

A. The following days are declared paid holidays from which the eligible members will be excused from work:
- New Year's Day, January 1
- Martin Luther King Day, Third Monday in January
- President's Day, Third Monday in February
- Memorial Day, Fourth Monday in May
- Juneteenth, June 19
- Independence Day, July 4
- Labor Day, First Monday in September
- Veteran's Day, November 11
- Thanksgiving Day, Fourth Thursday in November
- Christmas Eve Day
- Christmas Day, December 25
- Three (3) personal days

B. The holidays listed above shall be compensated for by crediting each member with eighty-eight (88) hours of holiday time and twenty-four (24) hours of personal time at the pay period that includes January 1 of the new year.

C. When any holiday listed above falls on Saturday, the preceding workday shall be considered the holiday. When the holiday falls on a Sunday, the following workday shall be considered the holiday.

D. When any holiday listed above falls while an eligible member is on approved vacation leave, such holiday shall not be charged against vacation leave. For members working a 4-10 schedule and the holiday falls on their normally scheduled day off, the schedule will be adjusted that week so that the holiday is included as one of their regular workdays. In this case, the member will be scheduled to work three of their regular shifts, with the holiday serving as a paid eight (8) hour day off. Members may choose to flex their time within the same week and work (2) additional hours to make up the difference.

E. In the event the Federal and State governments shall designate a day of the week for any of the holidays specified above, then said day shall be observed in accordance with said designation.

F. A forty (40) hour member may elect to work a holiday of his/her choosing with the approval of the Fire Chief. If a member can demonstrate sufficient work load, ~~Such~~ approval shall not be unreasonably withheld. Members who are mandated to work on ~~elect to work~~ a holiday will be compensated as outlined in Section G~~F~~. Members who do not work a holiday shall have eight (8) hours deducted from their Holiday Bank. Members who take a personal day off, shall have eight (8) hours deducted from their Personal Bank.

G. All members ~~whose regular work week is Monday through Friday and~~ who are mandated to work on a day observed by the City as a holiday shall, in addition to their regular eight (8) hours pay, be paid at a rate of time and one-half (1½) their regular hourly rate for all hours worked on a holiday. Compensatory time off may be used in lieu of pay with the approval of the Fire Chief at any time during the calendar year in which it is credited.

H. All members who elect to work a day observed by the City as a holiday shall not be paid at a rate of time and one-half (1½) their regular hourly rate for all hours worked on a holiday. The eight (8) hours of holiday time will remain in a bank to be utilized as compensatory to be used throughout the calendar year. Any balance of time not used as compensatory time off will be handled pursuit to article 17.1.B.

~~G.~~

Section 17.3. Conversion of Members Transferring. When transferring from fifty-six (56) to forty (40) or from forty (40) to fifty-six (56), the hours in the holiday bank shall be converted into the number of applicable days and then to the number of relative hours.

The fifty-six (56) hour bank: The 235.2 hours = 14 days @ 16.8 hours per day.
The forty (40) bank: The 112 hour bank = 14 days @ 8 hours each.

Transferring fifty-six (56) to forty (40): The 56-hour holiday bank shall be divided by 16.8 to equate the bank into equivalent days. The days will then be multiplied by 8 to convert them to a 40-hour bank. Eight (8) hours for each remaining holiday will be assigned to a holiday bank. Any additional hours will be assigned to a personal bank.

If there are not a sufficient number of hours in the 40-hour holiday bank for each remaining holiday taken by the member, a member shall use vacation hours for the remaining hours off for holidays.

Transferring forty (40) to fifty-six (56): All hours in the holiday and personal bank shall be divided by eight (8) to equate the banks of hours into equivalent days. The days will then be multiplied by 16.8 to convert them to a fifty-six (56) hour holiday bank.

Any balance, less any remaining holidays in the transferred forty (40) hour member personal and holiday bank shall be converted to the fifty-six (56) hour bank and shall be paid in cash at the last regular payday in December annually.

Section 17.4. Payment upon Death. When a member dies while on paid status, all unused hours in the Holiday and Personal Bank shall be paid in a lump sum to his or her surviving spouse or secondarily to his or her estate, provided such payout is permissible under Internal Revenue Service regulations and probate laws and other applicable law.

Article 18 Vacation Leave

Section 18.1. Vacation Schedule.

A. Forty (40) hour members: Members shall be given the following annual vacation amount in a one time deposit according to the following schedule:

Table: Vacation Hours for 40 Hour Members

After Years of Continuous Service	Number of Vacation Hours
1	96
3	120
5	136
8	160
10	176
13	200
16	216
19	232
22	248
25	264
28	280
31	296

B. Fifty six (56) hour members: Members shall be given the following annual vacation amount in a one time deposit according to the following schedule:

Table: Vacation Hours for 56 Hour Members

After Years of Continuous Service	Number of Vacation Hours
1	144
3	168
5	192
8	216
10	240
13	288
16	312
19	336
22	360
25	384
28	408
31	432

C. In a year a member achieves a higher continuous service level, the member will receive the difference in vacation after the first full pay period following the anniversary date.

D. Whenever a member is transferred between a fifty-six (56) hour schedule and a forty (40) hour schedule (and vice versa), all accumulated vacation hours shall be converted using the applicable factor noted in the following table (the factor will be used as a multiplication factor when going from 40hr to 56hr and a division factor when going from 56hr to 40hr). The factor used for conversion will be based on the member's level of continuous service at the time of transfer.

Per 18.1(A)+(B)		
(a)	*(b)*	(b)/(a)

After Year(s) Continuous Service	40hr Vacation Schedule	56hr Vacation Schedule	Conversion Factor
1	96	144	1.5000
3	120	168	1.4000
5	136	192	1.4118
8	160	216	1.3500
10	176	240	1.3636
13	200	288	1.4400
16	216	312	1.4444
19	232	336	1.4483
22	248	360	1.4516
25	264	384	1.4545
28	280	408	1.4571
31	296	432	1.4595

Section 18.2. Vacation Year.

A. The vacation year shall be January 1 through December 31 of each year for scheduling purposes only (not for determining from which year's bank vacation is drawn – see Section 18.3). Vacation must be scheduled by January 31. However, vacation days not scheduled by January 31 may be requested and used by the member as vacation after January 31 provided that the maximum of three (3) members are not scheduled off on vacation, prescheduled holiday time, personal time, compensatory time, or prescheduled training time. During the annual pre-January 31 scheduling of vacation days, four (4) members shall be allowed off at any given time. See also 18.4(J) below.

B. Fifty-six (56) hour personnel shall schedule vacation in twenty four (24) hour increments during the initial signup period. Vacation may be scheduled in increments of three (3) hours or more after January 31. Forty (40) hour personnel shall schedule vacation in one (1) hour increments. Any member may schedule entire allowed vacation time earned for the year during the initial signup period. Vacation hours carried over from the previous year may be used after January 31 provided that the maximum of three (3) members are not scheduled off.

Section 18.3. Vacation Carry Over. A member who wishes to take an approved vacation after the end of the last pay period in December must use time from his or her next year's bank (which may include properly carried over vacation time). For example, the last pay period in 2023 is December 3 to December 16 payable to the employee on December 22, 2023. In order to receive the vacation carry over, a member shall give written notification to the Chief by December 1. Each member shall be permitted to carry over no more than one hundred twenty (120) hours of vacation leave from year to year, on a rolling aggregate basis. (Not 120 plus what you did not use in the previous year. For example, if a member's unused previous carryover plus unused current year amount exceeds 120 hours, the carryover remains limited to 120 hours and the member is required to cash out the overage.)

A member's balance of vacation time that is not used by the end of the last pay period in December (in 2023 that date is December 16), and that is not carried over as provided in this Section 18.3, shall be paid in cash. That vacation payoff shall occur no later than the second pay period of the new year.)

Section 18.4. Additional Considerations.

A. All vacations shall be at full pay at current forty (40) or fifty-six (56) hour salary rates, as appropriate.

B. Compensation for vacation leave in lieu of time off shall not be granted, except as provided in Sections 18.3. and 18.4.G.

C. For purposes of this Article, any member whose service with the City would otherwise be continuous, but for absences due to military service, shall be deemed to have had continuous service with the City.

D. Where a member becomes deceased while in paid status in City employment, any unused vacation leave standing to his/her credit shall be paid in a lump sum to the deceased's estate.

E. Any member separated from employment with the City shall be paid in a lump sum for any unused carryover balance to his/her credit plus any unused and earned current year vacation allocation based on an accrual-based system. The current year's vacation portion of the calculation will be determined according to the following accrual tables and the number of full pay cycles that have been completed:

40 Hour Member		
After Years of Service	Hours Bank	Accrual Per Full Pay
1	96	3.6923
3	120	4.6154
5	136	5.2308
8	160	6.1538
10	176	6.7692
13	200	7.6923
16	216	8.3077
19	232	8.9231
22	248	9.5385
25	264	10.1538
28	280	10.7692
31	296	11.3846

56 Hour Member		
After Years of Service	Hours Bank	Accrual Per Full Pay
1	144	5.5385
3	168	6.4615
5	192	7.3846
8	216	8.3077
10	240	9.2308
13	288	11.0769
16	312	12.0000
19	336	12.9231
22	360	13.8462
25	384	14.7692
28	408	15.6923
31	432	16.6154

If a member separates from employment and has used more vacation hours than have been accrued for the year, the balance shall be deducted from the member's final paycheck(s). If there is an insufficient amount in the final paycheck(s) to cover the shortfall, the member shall be responsible for paying the difference within fourteen days of separation. A member who provides notice by 12/1/2024 for retirement by 6/30/25 will receive a payout for the full annual allocation for the year they retire.

F. All vacation leave shall be taken at such times at the discretion of and as approved by the Battalion Chief (or other designee of the Fire Chief) as appropriate.

G. Members with time in their vacation bank shall be paid for all hours accumulated at the rate in effect at the end of the year in which they request payment.

H. All vacation days shall be scheduled by January 31 of each year, and vacation days shall not be changed without a written request to the Battalion Chief or other designee of the Fire Chief. Any calendar days where the maximum of three (3) members are not scheduled for vacation, holiday or compensatory time may be utilized to schedule members to school, classes or other training, may exclude that day from further scheduling of time off.

I. In order to be eligible for vacation, a member must attain one year of continuous service.

J. After January 31st and vacations are scheduled, the Battalion Chief or other designee of the Fire Chief will begin to schedule physicals. As they are scheduling physicals, only one each day will be coded EW3, and any other physicals will be EW. Also, the paramedic school students shall not count as one of the three members allowed to be off at any given time.

Article 19 Wage Continuation

Section 19.1. Wage Continuation (WC). A member may be granted WC with pay not to exceed one thousand four hundred fifty-six (1,456) hours per injury. WC shall be charged at the rate of one (1) hour for each work hour absent. The Family and Medical Leave shall run concurrently with approved wage continuation.

Section 19.2. Conditions.

A. WC shall be granted to any member only for injuries or other disabilities which are incurred in the performance of City employment and which are determined by a licensed physician to have so disabled such member that the duties of his/her position cannot be performed. Musculoskelatal, cardiovascular, respiratory, and pulmonary disabilities are some, but not all, possible examples of such service related injuries.

B. Members granted WC are required to:

1. attend scheduled medical appointments barring unforeseen circumstances

2. contact Human Resources regarding the change in status of the injury

3. adhere to medical restrictions at work and away from work

4. participate, when appropriate, in the design of the member's Transitional Work Program

C. The City may require an independent medical examination for any member requesting WC at the City's expense; the City shall provide members a copy of the questions the City would like the physician to answer as well as a copy of the physician's report.

D. If a member is denied WC for any reason, the time off shall be counted as sick leave until such time that an appeal is heard by the Bureau of Workers' Compensation. Both parties reserve the right to accept the decision of the Bureau of Workers' Compensation system or exhaust the remedies permitted by the Ohio Revised Code. In the event of a final decision in favor of the member, the member shall be placed on WC and all previously used sick leave or other paid leaves will be restored to the member's credit retroactive to the date of the injury.

E. Any examinations required by the City or the Bureau of Workers' Compensation shall be at the City's expense, take place during normal work hours, and time off shall not be charged to the member.

Section 19.3. Approval. WC shall be granted by the City Manager upon the recommendation of the Fire Chief.

Section 19.4. Reporting.

A. As soon as practical, no later than twenty-four hours, absent unusual circumstances, members shall report to their immediate supervisor all incidents and accidents that may result in an injury.

B. The member will complete an Injury and Illness report and submit following the process established by the Human Resources department.

C. If a member is approved for wage continuation, he or she must provide documentation to Human Resources from the healthcare provider to support the time requested.

Section 19.5. Use of Leave. When, by nature of a disability, a member becomes entitled to benefits under the Workers' Compensation law, the member may be granted a leave of absence without compensation from the City and receive Workers' Compensation benefits. If such member reports to work physically fit, following the date such member was authorized to return to work by a physician, the member shall be restored to his/her former status such as probation or rank. If the member does not report for work, his/her service with the City shall be considered terminated.

In the event a member, who is entitled to WC uses the maximum allowable WC per injury, and is still unable to return to active duty, the member may, with the approval of the Fire Chief and the City Manager, utilize any accrued sick leave and other paid leaves to his/her credit before being placed on leave of absence without pay.

Section 19.6. Limitation on Wage Continuation. No WC payments or compensation which the member would otherwise become eligible for under Workers' Compensation will be made to a member who is actually working for another employer during the members regular shift, or where such work involves or requires the performance of the same or similar duties as those regularly performed by the member, or where the job involves duties and/or physical demands which would conflict with the medical condition, or refuses to perform light/transitional duty as outlined in Section 19.7.

If, at any time, it becomes evident (as determined by a physician) that the employee will not be able to return to work, then a disability retirement shall be initiated. If the employee does not initiate the disability retirement, then the City may terminate the employee.

Nothing contained in this article shall limit the City's right to fill a position while an employee is on wage continuation.

Section 19.7. Transitional Duty. When an injury is such that it would allow a member to perform transitional or modified duty, a member on WC may be required to perform transitional duty, with the approval of the member's physician and subject to the following conditions:

A. The duty is medically suitable.

B. The duty fulfills a necessary job function.

C. The transitional or modified duty is anticipated to be temporary in nature.

Transitional or modified duty will generally be eight (8) weeks or less. This will be determined by a treating physician and/or physical therapist in collaboration with the member and Human Resources. Under extenuating circumstances, a member may be on transitional duty beyond eight (8) weeks, pending a review by the physician and/or physical therapist, the employee, and Human Resources. Criteria for extension of transitional work beyond eight (8) weeks may include:

1. The member has demonstrated significant progress with respect to strength and endurance, and is expected to make a successful transition to work with additional program participation.

2. The nature and severity of the worker's restrictions requires a maximum transitional period that is expected to exceed eight (8) weeks.

3. Due to an aggravation of the worker's impairment, the worker's involvement in the program is temporarily disrupted, limited, or modified.

1. Has a disability retirement application pending.

Section 19.8. Return to Duty. A member shall return to full duty when a full release is given by the member's physician. The City may require the member to be examined by a physician of the City's choice at no cost to the member. If the member and the City's physician do not agree, the member and City will select a third physician, who may be a specialist in the injury at issue.

Article 20 Sick Leave with Pay

Section 20.1. Accrual.

A. Fifty-six (56) hour members. All fifty-six (56) hour members shall be credited with one hundred sixty-eight (168) hours of sick leave in the pay period that includes January 1 of the new year. Sick leave shall be charged at the rate of one (1) hour for each work hour absent. All unused sick leave shall be cumulative without limit.

B. Forty (40) hour members. All forty (40) hour members shall be credited with one hundred twenty (120) hours of sick leave in the first pay period of the new year. Sick leave shall be charged at the rate of one (1) hour for each work hour absent. All unused sick leave shall be cumulative without limit.

C. Adjustment between forty (40) hour and fifty-six (56) hour schedules: Whenever a fifty-six (56) hour member is assigned to a forty (40) hour schedule, all accrued sick leave hours will be adjusted by dividing by 1.4 to convert to a forty (40) hour rate. Whenever a forty (40) hour member is assigned to a fifty-six (56) hour schedule, all accrued sick leave hours will be adjusted by multiplying by 1.4 to convert to a fifty-six (56) hour rate.

D. Members newly hired shall accrue sick leave with pay at the following rates: fifty-six hour (56) hour members shall accrue 6.462 hours of sick leave for each completed pay period of service through the end of the last pay period of the calendar year the member is hired; forty (40) hour members shall accrue 4.615 hours of sick leave for each completed pay period of service through the end of the last pay period of the calendar year the member is hired.

Section 20.2. Sick Leave Usage. Sick leave may be granted only upon approval by or order of the Fire Chief for the following reasons:

A. Sickness of the member.

B. Injury to the member, except where such injury is incurred in the performance of employment for hire other than his or her employment with the City.

C. Sickness in the immediate family requiring the presence of the member more than one work day (24 hours total) for a fifty-six (56) hour member, and for more than three (3) calendar days (24 hours total) for a forty (40) hour member will require a certificate of the attending physician before any member will receive pay under the above situation. Sick leave with pay thus chargeable shall not exceed three (3) working days (72 hours total) for a fifty-six (56) hour member, and shall not exceed five (5) working days (40 hours total) for a forty (40) hour member in any calendar year, except upon the recommendation of the Fire Chief and approval of the City Manager.

D. If a member is on sick leave for other than self, and a member of the family is sick other than the spouse, the member will report for duty when the spouse returns home.

E. Quarantine because of contagious disease: The Fire Chief shall require a certificate of the attending physician before paying any member under this paragraph.

F. No continuous sick leave in excess of four (4) calendar days shall be allowed except upon the certificate of a licensed physician to be filed with the Fire Chief no later than seven (7) calendar days after the commencement of illness. The certificate shall state the nature of the illness and probable length. Additional certificates may be required by the Fire Chief in cases of prolonged illnesses.

G. In unusual and specific circumstances, the City Manager may grant additional sick leave with pay to members. In each case, the City Manager shall make a complete investigation, review and consult with the Fire Chief on the employee's service and work record; and the nature or seriousness of the sickness or physical disability. A report shall be made and filed together with a medical certificate. This extension of days absent may be made on any basis that the particular case warrants, in the opinion of the City Manager, but the additional sick leave with pay for members who have one (1) year or more of continuous employment with the City, shall not exceed forty-two (42) calendar days. For members who have less than one year of continuous employment with the City, the additional sick leave with pay shall not exceed

fourteen (14) calendar days. Any member who does not return to work physically fit within the designated time provisions shall be removed from the payroll and marked on "Leave of Absence." If such member reports to work, physically fit, within fifteen (15) days following the date of the leave of absence, the member shall be restored to his/her former status at his/her former rate of compensation. If any member does not report to work within this fifteen (15) day period, his/her service with the City shall be considered terminated. Further extension of sick leave for members may be granted as the Council directs.

H. Any member who has been granted additional sick leave under the provisions of Section 20.2(H) above, shall have said granted sick leave deducted from any sick leave earned, as provided in Section 20.1 above.

Section 20.3. Wellness Payments.

A. A member on a forty (40) hour schedule who does not use any sick leave in a calendar year will be compensated with twenty-four (24) hours of pay. Such member who uses eight (8) hours or less of sick leave during a calendar year shall be compensated with sixteen (16) hours of pay. A member who uses more than eight (8) hours but less than sixteen (16) hours of sick leave during a calendar year shall be compensated with eight (8) hours of pay.

B. A member on a fifty-six (56) hour schedule who does not use any sick leave in a calendar year will be compensated with twenty-four (24) hours of pay. Such member who uses twenty-four (24) hours or less of sick leave during a calendar year shall be compensated with sixteen (16) hours of pay. A member who uses more than twenty-four (24) hours but less than forty-eight (48) hours of sick leave during a calendar year shall be compensated with eight (8) hours of pay. The compensation shall be at the forty (40) hour rate.

C. In calculating the compensation provided for in sections (A) and (B), above, pay supplements shall not be added to the base rate of pay.

D. In order to be eligible for the wellness payment, a fifty-six (56) hour member must work at least one thousand four hundred fifty-six (1,456) hours and a forty (40) hour member must work at least one thousand forty (1,040) hours during the year.

E. Wellness pay shall be made to the member no later than the second pay in January.

Section 20.4. Conversion Upon Retirement.

A. All full-time members shall, at the time of their retirement under the Police and Fire Pension Fund, receive payment in a lump sum in accordance with the following schedule:

1. For members on a fifty-six (56) hour schedule, the hourly rate of pay shall be computed on the basis of a fifty-six (56) hour work week, based on the following schedule:

a. Up to two thousand sixteen (2,016) hours, at the rate of one (1) hour of pay for each four (4) hours of accumulated and unused sick leave to the member's credit;

b. From two thousand sixteen (2,016) hours to two thousand six hundred eighty-eight (2,688) hours, at the rate of one (1) hour of pay for each three (3) hours of accumulated and unused sick leave to the member's credit;

c. Above two thousand six hundred eighty-eight (2,688) hours, at the rate of one (1) hour of pay for each two (2) hours of accumulated and unused sick leave to the member's credit.

2. For members on a forty (40) hour schedule, the hourly rate of pay shall be computed on the basis of a forty (40) hour work week, based on the following schedule:

a. Up to one thousand four hundred forty (1,440) hours, at the rate of one (1) hour of pay for each four (4) hours of accumulated and unused sick leave to the member's credit;

b. From one thousand four hundred forty (1,440) hours to one thousand nine hundred twenty (1,920) hours, at the rate of one (1) hour of pay for each three (3) hours of accumulated and unused sick leave to the member's credit;

c. Above one thousand nine hundred twenty (1,920) hours, at the rate of one (1) hour of pay for each two (2) hours of accumulated and unused sick leave to the member's credit.

B. Fifty-six (56) hour members who have an excess of two thousand six hundred eighty-eight (2,688) hours to their credit at the end of the calendar year and forty (40) hour members who have an excess of one thousand nine hundred twenty (1,920) hours to their credit at the end of the calendar year may convert the hours in excess of two thousand six hundred eighty-eight (2,688) or one thousand nine hundred twenty (1,920), as appropriate, into cash at the rate of one hour of pay for each two (2) hours of sick leave. Payments for all converted hours shall be issued to the member no more than thirty (30) days from submission of request.

Section 20.5. Light Duty. The City shall make available light duty positions to members off on sick leave due to non-work related injury, providing that such positions are available. The ability to work light duty shall be subject to any limitations imposed by the member's physician. Light duty positions may be in other departments of the City. The evaluation provided in Section 19.8 shall apply to members on light duty provided under this section.

Section 20.6. Short-term and Long-term Medical Disability.

A. Each member is eligible for the short-term medical disability programs and each full-time non-vested member is eligible for the long term medical disability program for non-work related illnesses and injuries. [For purposes of this Section, it is understood that vesting occurs for retirement with the Ohio Police and Fire Pension Fund (OPFPF) after 15 years of credited OPFPF service; and, as such, "non-vested" members are those with less than 15 years of credited OPFPF service. If the time period for vesting with OPFPF is changed during the term of this Agreement, the definition for vesting and non-vesting under this section shall likewise change.] Such illnesses and injuries include, but are not limited to serious diseases; disabilities caused by pregnancy, childbirth, or related medical conditions or physical impairment due to accidents. The City may require certification of an employee's continuing illness or disability and a return to work date by a physician.

B. The short term program provides for payment to the member from the forty-sixth (46th) day of accident or illness to cover a period of no more than one hundred eighty (180) days, at sixty percent (60%) of the member's gross wages. This shall include one-hundred and thirty-five (135) days of the short term disability payment and forty-five (45) days of waiting. [Example: A member contracts a non-work related illness that requires the member to be off work from January 1 through July 15, which is 195 days. The short-term disability program covers days 46 through 180 (February 16 through June 30). The long-term disability program, discussed in paragraph C, below, covers days 181 through 195 (July 1 through July 15).]

C. The long-term program provides for payment to the member from the one hundred eighty first (181st) day of the accident or illness for a maximum of two (2) years at sixty percent (60%) of the member's gross wages in effect at that time.

D. The member may elect to use all or part of his/her accumulated sick leave in order to make up any difference between one hundred percent (100%) of his/her gross wages and the amount which he/she receives under the disability programs.

E. If a member exhausts all sick leave benefits, other approved leave may be granted by the City Manager.

F. If, while receiving payments for short-term or long-term disability, the member performs work for the City or another employer, the amount of payment under the disability program shall be reduced by the compensation which he/she receives during that time period.

G. While a member is paid short-term or long-term disability benefits pursuant to this section, step/merit increases would not be awarded until returning to work. The City shall maintain applicable insurance benefits for the member. The member shall continue to pay their normal share of the benefit cost.

H. Upon returning to work following a short or long-term medical disability leave, a member must present written certification from a physician attesting to the member's ability to perform the duties listed in the job description.

I. In the event that a disability claim is denied by the Third Party Administrator, the member may follow the appeal process in the Employee Benefit Plan.

J. The City Manager or his/her designee shall be responsible for the administration of the short-term and long-term disability programs.

Section 20.7. Payment Upon Death. When a member who qualifies for age and service retirement dies while on paid status, all unused sick leave to his or her credit shall be paid in a lump sum to his or her estate, at the rate set forth above, provided such payout is permissible under Internal Revenue Service regulations and probate laws and other applicable law. If the member is killed in the line of duty, all unused sick leave to his credit shall be paid at the rate of one (1) hour of pay for every hour of accumulated and unused sick leave, at the rate in effect at the time of the member's death, provided such payout is permissible under Internal Revenue Service regulations and probate laws and other applicable law.

Article 21 Special Leaves

Section 21.1. Personal Leave. The City Manager may authorize a member to be absent, with or without pay, for personal reasons for a period or periods not to exceed ten (10) working days in any calendar year.

Section 21.2. Leaves of Absence. The City Manager may authorize special leaves of absence with or without pay for any period or periods not to exceed three (3) calendar months in any one (1) calendar year for the following purposes: emergency military service; attendance at college, university, or business school, for the purpose of training in subjects related to the work of the member and which will benefit the member and the City service; urgent personal business requiring member's attention for an extended period of time such as settling estates, fire

or natural disaster, liquidating a business, attending court as a witness, and for purposes other than the above that are deemed beneficial to the City Service.

The City Manager may also grant leaves of absence with or without pay, in excess of the limitations above for the purposes of attending extended courses of training at a recognized university or college, emergency military service, and for other purposes that are deemed beneficial to the City service.

Section 21.3. Military Leave.

A. Any member who is a member of the Ohio Organized Militia, Ohio National Guard, U.S. Air Force Reserves, U.S. Army Reserves, U.S. Marine Corps Reserves, the U.S. Navy Reserves, or other Reserve Components of the Armed Forces of the United States shall be granted military leave of absence without loss of pay as outlined in (C) below for the time the member is performing service in the uniformed services, for a period not to exceed one hundred seventy-six (176) hours for a forty (40) hour member or four hundred eight (408) hours for a fifty-six (56) hour member during a calendar year or any greater amount required by Ohio Revised Code Section 5923.05, as amended from time to time.

B. In order to receive leave, the member shall be required to produce an order or statement from the appropriate military commander as evidence of duty and such military service pay records as may be deemed necessary by the Finance Director.

C. Excused absence without pay may also be granted to a member for attendance at reserve function where military leave is not available.

D. If the member is performing service in the uniformed service for less than 31 days, he or she would continue their elected healthcare coverage paying the normal employee share. For 31 or more days and has healthcare available through the military, the member would have the option of remaining on the City's plan in accordance with 38 USC 4317.

Section 21.4. Bereavement Leave. The ~~City Manager~~Fire Chief may grant bereavement leave with pay, not to exceed one (1) work day to a fifty-six (56) hour member for death in the immediate family. Two (2) additional workdays may be used by such fifty-six (56) hour member and charged to sick leave. The ~~City Manager~~Fire Chief may grant bereavement leave with pay, not to exceed three (3) work days for forty (40) hour members. Two (2) additional days may be used and charged to sick leave. Immediate family is defined as spouse, children, parents, brother, sister, grandparents, grandchildren, parents-in-law, brother-in-law, sister-in-law, and legal guardian of the member or the member's spouse. A member may use one (1) day of sick leave for a death in the extended family. Extended family is defined as aunts, uncles, nieces, nephews, cousins, grandparent-in-law, great-grand-parents, and great aunts and uncles.

Section 21.5. Jury Duty Leave. A member, while serving upon a jury in any court of record, will be paid his/her regular salary for each of his/her workdays during the time so served. Jury duty fees paid to the member by the court shall be returned to the City for regular working days only. The member shall keep his/her supervisor apprised on a daily basis as to the expected duration of the jury service. A copy will be made of the notice and filed and recorded in the employee's personnel file:

A. When notified by the court to report for jury duty on a certain day, report shall be completed and signed by the assignment commissioner or appropriate court official for each day during jury service setting for the time and arrival and departure from the court. Such records shall be presented by the employee to his/her supervisor upon return to work.

B. When a 40 hour member is not required to be in court for jury duty for two (2) or more hours of his/her regular shift, he/she shall report work. The supervisor in each individual case shall determine the time the employee shall be released from work to report for jury duty or return to work after being released from jury duty, taking into account a reasonable allowance for travel time. Other than travel time the total hours worked when added to the time required on jury duty will not be outside of the regular scheduled hours of the member. Alternatively, the employee, at his/her option, may charge such duty time at the beginning or end of his shift as vacation leave or compensatory time.

C. When a 56 hour member is required to report for jury duty on a day following his/her regular shift, he/she will be relieved of duty with pay at approximately 2200 hours the night before. If a 56 hour member is excused from jury duty before 1600 hours on his/her regular duty he/she shall return to duty for the remainder of his/her shift, or until 2200 hours if required to report for jury duty again the following day. If the employee is excused from jury duty after 1600 on his/her regular duty day and is required to report for jury duty again the following morning, he/she shall be relieved of duty for the entire shift. When a 56 hour member is released from jury duty after 1600 hours on a regular duty day and their jury duty obligation has concluded, the member shall report to work for the remainder of their shift.

D. All time while serving on jury duty by the member shall be marked as EW.

E. Members will be ineligible for OT for any part of the nine and one-half (9½) hours preceding a day when the member is to report to jury duty. Refusing OT during this time and the time spent on jury duty shall not be counted against the member.

Section 21.6. Examination Leave. Time off with pay shall be allowed to a member to take City Civil Service tests or to take required examinations, pertinent to their City employment as determined by the Fire Chief, before licensing boards.

Section 21.7. Pregnancy-related Leave. A member shall notify the Chief as soon as practical to allow for accommodations. The employee requesting pregnancy-related leave shall present a statement from her attending physician confirming the pregnancy and restrictions required. The Chief will place the employee in a suitable assignment. If the employee's attending physician certifies she is unable to work, the employee may utilize any available leave and/or leave without pay for the period of the disability as verified by the attending physician.

Section 21.8. Emergency Family Leave. The City Manager shall grant family and medical leave as provided in the Family and Medical Leave Policy, referenced as Appendix A, and incorporated herein.

In the event of the conflict between the policy and the provisions of the Family and Medical Leave Act or regulations promulgated thereunder, the provisions of the Act and/or regulations promulgated thereunder shall control. The provisions of the policy are also subject to the terms of this collective bargaining agreement, including but not limited to Article 8.

Article 22 Attendance

Section 22.1. Absence without Leave. A member who intends to be absent from duty without pay shall report the reason to his/her supervisor prior to the date of absence, when possible, and in no case later than noon on the first day of absence. All unauthorized and unreported absences shall be considered absence without leave. Such unauthorized absence may be grounds for disciplinary action.

Article 23 Insurance

Section 23.1. Life Insurance. Subject to any requirements or limitations imposed by state or federal law, the City shall provide Life Insurance and pay the premiums for coverage with a death benefit of seventy-five thousand dollars ($75,000), or in an amount equal to the member's base salary rounded to the nearest one thousand dollars ($1,000.00), whichever is higher, of group term life insurance for all full-time bargaining unit members less than sixty-five (65) years of age. Such coverage shall include double indemnity for accidental death and disability including where a member is killed in the line of duty.

Section 23.2. Liability Coverage. The City shall continue to provide ambulance driver's malpractice and firefighters errors and omissions insurance at the present levels of coverage, at no cost to the member. The City may provide such coverage by purchasing liability insurance, self-insuring, or a combination thereof. The City will provide the Union with the appropriate certification of coverage.

Section 23.3. Coverage. The City shall provide health and dental insurance coverage for a bargaining unit member and any eligible members of his/her immediate family, as defined by the City's Self-funded health and dental insurance programs. The election of such family insurance coverage shall be at the option of the bargaining unit member, but the City and the member shall pay the premium costs for health insurance as follows:

The member contribution shall be up to twelve percent (12%) of the monthly premium. The member contribution may be modified on or after January 1, 2019, so that a member's monthly premium contribution would be up to fifteen percent (15%) of the monthly premium. The member contribution shall not at any time during the life of the contract exceed the amount of contribution that the City requires at that time of all other eligible employees of the City covered by insurance.

Section 23.4. Administration.

A. The Health, Dental, Life, and Benefits Programs and the Liability Insurance Programs shall be administered by the City Manager or his/her designee, who is authorized to make such reasonable rules and regulations as may be found necessary, from time to time, for its proper administration.

B. The City, at its discretion, may designate an insurance agent, administrator, carrier, consultant, or third party administrator for the purposes of administering and/or obtaining health, life, and liability insurance programs.

C. It is understood by the parties that the City will provide the bargaining unit employees with substantially the same level of benefits (e.g., eligibility requirements, covered procedures, pharmaceutical schedules, charges, fees, deductibles, co-payments, etc.) applicable to all other groups of represented employees and to all groups of non-represented employees by Ordinance; however, the City is not financially obligated to absorb any costs resulting from administrative program changes, cost containment measures, or other uniform changes approved by the Ohio Department of Insurance and made by insurance carriers or their agents, or mandated through the passage of a State or National Health Care Program. However, the City will enter into discussions with the Union, or a subcommittee, mutually agreed upon, to discuss any changes which substantially impact the cost of providing health and dental coverage to a majority of the members.

D. The City may, at its discretion, change insurance carriers administrators, or self-fund for the purpose of providing health and dental coverage to its employees, or to effect cost-containment measures which

permit the continuation of such level of benefits; except that the provisions of Section 23.3 shall define the City and member's costs. The City shall provide thirty (30) days written notice to the Union prior to any changes in insurance carriers or administrators.

E. The City shall not be liable for premiums or other charges for the benefit of a member removed for disciplinary reasons.

F. Should a State or National Health Care Program become Law prior to the end of this bargaining Agreement, the City and Union mutually agree to enter into discussions to determine the impact of the program and bargain such "affects" as may be relevant in accordance with ORC §4117.08.

G. It is understood that the City may offer a non-mandatory Health Savings Account ("HSA") as an option to members covered by this Agreement, subject to the same terms and conditions and eligibility requirements as are offered to other employees of the City.

Under such non-mandatory HSA Plan, the City will make any City contributions to the participating member's account semi-annually in the first full pay periods in January and July of each year.

A member shall pay to the City the prorated amount of the City's semi-annual HSA contribution, based on the number of full months remaining in the period that semi-annual contribution was intended to cover, if the member is no longer enrolled and participating as a current City employee in the HSA by reason of separation from employment (for any reason other than the member's death) or as a result of the member's election not to participate in the HSA or health insurance plan coverage. The City is authorized to collect the above payments through payroll deduction from the member's wages and/or year-end pay and/or terminal pay. This paragraph applies to both mandatory and non-mandatory City HSA plans. Other than providing for a permissible recoupment of the City's HSA contribution under the circumstances provided above, this paragraph is not meant to add to or alter the HSA Plan(s).

It is understood that the City may change to a mandatory* HSA plan subject to the following provisions:

1. Yearly deductibles shall be $2000 for single coverage in network and $4000 for family coverage in network.

2. In addition, the City will make the following contributions to each enrolled and participating members Health Savings Account:

Family Coverage	—	$~~2500~~ 3000
Single Coverage	—	$~~1250~~ 1500

The above payment amounts shall be ~~semi-annually~~ in the first full pay period~~s~~ in January. ~~and July of each year.~~

Members who are newly hired during the year shall have the City's contribution to their HSA prorated based on the potential number of months to be employed by the City in the initial year of hire.

*"mandatory" meaning it would be the only option available to such bargaining unit members for the type of insurance the HSA covers.

Article 24 Physical Fitness/Wellness & Mental Health Programs

Section 24.1. Daily Physical Fitness Program.

A. The City shall require members to participate in a Union and City designed and endorsed daily physical fitness program. The members shall exercise on duty at a specified time mutually agreed upon by the City and the Union. The City may allow all members to participate in voluntary fitness activities while on duty during times when no other scheduled events are taking place. The Chief reserves the right to approve or prohibit any such voluntary fitness activities. The City may make available voluntary diet programs to all members.

B. The City shall provide each fire station with the necessary exercise equipment to properly follow the required daily physical fitness program.

Section 24.2. Physical Fitness Evaluations.

A. The Physical Fitness Team and Safety and Health Team shall develop the annual physical fitness evaluation referenced in 24.3 (B)(1)(f) using the Fire Service Joint Labor Management Wellness/Fitness Initiative and professionally recognized fitness criteria. The Chief reserves the right to approve the annual physical fitness evaluation developed by the Physical Fitness Team and Safety and Health Team.

B. The Fitness Team and the Safety and Health Team shall evaluate the fitness program and the annual evaluation test annually. This will ensure the maximum benefit to all participants on the fitness program.

C. Members shall participate to the best of their ability in all phases of an annual physical fitness evaluation.

D. A member who does not meet the fitness criteria, established by the Fitness Team in accordance with the Fire Service Joint Labor Management Wellness/Fitness Initiative, shall follow a physical fitness program developed in consultation with an exercise physiologist hired by the City in consultation with the Union. Members shall follow their individual programs during work hours. Direct supervisors will receive a list of members following a mandatory physical fitness program.

E. Members following a physical fitness program shall be re-evaluated periodically or until the member meets the fitness criteria.

F. No punitive action shall be taken by the City against any member for failing to meet the physical fitness criteria. A member may be disciplined for failing to participate to the best of their ability in the physical fitness program.

Section 24.3. Medical Evaluation.

A. Schedule. The City will provide each member of the bargaining unit with a Basic Medical Evaluation and/or a Full Medical Examination in accordance with the schedule set forth as follows:

1. **Basic Medical Evaluation**

    a. Performed annually

2. Full Medical Examination

a. Ages 29 and under – at least every three (3) years

b. Ages 30 to 39 – at least every two (2) years

c. Ages 40 and above – every year

B. Content.

1. The annual Basic Medical Evaluation shall consist of the following:

a. An interval medical history
b. An interval occupational history, including significant exposures
c. Height and weight
d. Blood pressure
e. Heart rate and rhythm
f. Physical Fitness Evaluation

(1) 12 Lead ECG
(2) VO2 Max Test
(3) Body Composition
(4) Muscular Endurance
(5) Muscular Strength
(6) Flexibility

a. The Full Medical Examination shall include all of the components of the Basic Medical Evaluation as well as the following components:

a. Vital signs – namely, pulse, respiration, blood pressure, and, if indicated, temperature
b. Dermatological system
c. Ears, eyes, nose, mouth, throat
d. Cardiovascular system
e. Respiratory system
f. Gastrointestinal system
g. Genitourinary system
h. Endocrine and metabolic system
i. Musculoskeletal system
j. Neurological system
k. Audiometry
l. Visual acuity and peripheral vision testing
m. Pulmonary function testing
n. Laboratory testing
o. Diagnostic imaging as indicated by a physician
p. Electrocardiography

q. Cardiovascular stress test as determined by physician and annually for ages 40 and over

C. Location and Attendance.

1. The location of the Basic Medical Evaluation and/or a Full Medical Examination will be determined by the Fire Chief. Members must attend their respective scheduled medical evaluations, barring any reasonable cause for absence (i.e. sickness, emergency fire/EMS operations, etc.).

2. If it becomes necessary to alter the location and/or content of the Basic Medical Evaluation and or the Full Medical Examination the Union will be notified of the reasons for the change.

D. Results from the Medical Examination.

1. The healthcare provider completing the examination is not considered the member's healthcare provider and does not provide any treatment. Results from the Medical Examination are shared with the member in detail.
2. Results will also be shared with the City in the form of a summary which will confirm which tests were completed, but not the actual results. It will also provide the recommendation as to the member's fitness for duty and whether they are cleared to wear a respirator.
3. If the member was not cleared for duty and/or has restrictions, the member will seek treatment by his or her own healthcare provider.
4. The healthcare provider completing the examination is responsible for providing clearance for duty to the Chief when the employee has completed treatment and has been cleared by his or her own healthcare provider.

Section 24.4. Employee Assistance Program. The City shall continue to provide an Employee Assistance Program for the benefit of the members.

Section 24.5. Drug and Alcohol Policy. The City Manager shall establish a Drug and Alcohol policy, referenced as Appendix B, and incorporated herein.

Article 25 Miscellaneous Economic Provisions

Section 25.1. Duty Living Conditions. The City will continue to provide, to the extent practicable and within its management discretion, those items required to maintain a reasonable standard for duty living conditions. Nothing herein prevents the members from a continuation of the practice of daily maintenance and upkeep of their living quarters and firehouses.

Section 25.2. Uniforms and Badges.

A. The City will continue to provide uniforms and equipment which meet the national standards of the fire service as determined by the Fire Chief.

B. The determination of the appropriate dress or fatigue uniforms, clothing, and shoes to be purchased by the City and worn by the bargaining unit members shall be made as determined by the Fire Chief. A policy regarding clothing previously made available by the City with respect to a clothing allowance will be

developed through the Standard Operating Procedures Manual (SOP). The City will provide an opportunity for the Union to be represented through the Labor Relations Team.

C. Should the City and the Union mutually determine it is necessary to provide a new style or variety of dress or fatigue uniform, clothing, or shoes to address safety, operational, or fiscal standards, such determination will be discussed with the Labor Relations Team and the Safety and Health Team prior to any changes by the City.

D. Members shall be permitted to retain their official badges and helmets upon a written request prior to the event of a promotion, retirement, or in the event of the member's death, a request from his/her immediate family, at no cost to the member.

E. Uniform Allowance.

1. Initial Uniform Allowance. The City shall purchase required clothing and equipment for all new members to the level established in Section 25.2(B).

2. In the first pay check issued in February of each year, each member of the bargaining unit will receive a uniform allowance in the amount of one thousand two hundred and fifty dollars ($1250.00) for purchase of uniform items as listed in 25.2(B) and department SOP's.

3. Any changes and/or additions to the clothing items that are currently required by the Fire Division for members which exceed eighty dollars ($80.00) or more per contract year will be reimbursed in whole for additions or the difference thereof for any changes to the member.

4. The City will continue to purchase and maintain the required turnout gear, including the required EMS coat, for all members. The purchase of non-required items are the responsibility of the member. The City shall also provide a properly sized, individual protective mask and provide all required maintenance through the S.C.B.A. program.

5. In the event a member's service retirement occurs between January 1 and March 31 of a calendar year, the member shall not be entitled to the uniform allowance established in sub-paragraph 2 of this Section 25.2 E. If a member's retirement occurs during this period and the member already has received the uniform allowance, the City may recoup that allowance from the member's final paycheck.

Section 25.3. Personal Expenses.

A. Bargaining Unit members, whenever authorized by the Fire Chief or the City Manager to engage in or upon official business for or in behalf of the City of Upper Arlington, shall be reimbursed for all or part of such necessary incurred expenses as set forth in The Personnel Rules Governing City of Upper Arlington Employees as hereafter amended.

Article 26 Minimum Manning Standards

Section 26.1. Rights. It is understood that notwithstanding the provisions of the minimum manning standards, the City does not waive its rights under Article 4, Section 4.1(C).

Section 26.2. Minimum Manning Standards.

A. Engine companies shall be manned by no less than four (4) bargaining unit members.
B. Ladder companies shall be manned by no less than four (4) bargaining unit members.
C. Medic vehicles shall be manned by no less than two (2) bargaining unit members.

Article 27 Political Activity

A. A member may participate in partisan political activity outside the City (unrelated to the City), provided that the member undertakes such participation while off-duty, while not in an identifiable City uniform, and does not represent that his/her participation is either undertaken in his/her official capacity as an employee of the City, or is sanctioned by the City.

B. A member is permitted in the City of Upper Arlington to participate in partisan political activity, to express freely his/her personal political opinions, and to exercise his/her right to vote in political elections, except that a member shall not:

1. Be required to contribute to any political candidate, party, or activity;
2. Be required to sign nominating petitions, campaign for, endorse, or otherwise participate in political campaigns for any elected position within the City;
3. Become actively involved in the management of any political campaign for any elected position within the City.

C. Any political participation by a member within the City shall be undertaken while off-duty, while not in an identifiable City uniform, and without any representation that such activity is either undertaken in his/her official capacity as an employee of the City, or is sanctioned by the City.

Article 28 Entire Agreement

Section 28.1. Terms and Conditions. The City and the Union agree that (1) the parties have had an unlimited opportunity to negotiate concerning any and all matters subject to collective bargaining, (2) the terms and provisions herein contained constitute the entire Agreement between the parties and supersede all previous communications, representations or agreements, either verbal or written between the parties hereto with respect to the subject matter herein, and (3), absent mutual agreement, neither party will be obligated to collectively bargain during the life of this Agreement with respect to any matter covered hereby or referred to herein, nor with respect to any other matter for which collective bargaining is not required by law.

Article 29 Duration

Section 29.1. Term. This Agreement shall be effective January 1, 2026~~3~~ and shall continue in full force and effect until December 31, 2025~~8~~.

Section 29.2. Successor Agreement. The City and the Union mutually agree that either party may initiate negotiations for a successor Agreement by submitting a written request to negotiate to the other party no sooner than one hundred and twenty (120) days before this Agreement expires. Such negotiations shall be conducted in accordance with the provisions of Section 4117.14 of the Ohio Revised Code as amended from time to time.

~~Side Letter: Battalion Chief~~

~~The position of Captain/Shift Commander will be retitled to Battalion Chief. Any reference to Captain/Shift Commander within the bargaining unit agreement will be updated to Battalion Chief.~~

~~Side Letter: Payments Made For Ratifying Collective Bargaining Agreement~~

~~A one-time non-pensionable lump sum ratification payment, not related to wages or hours of work, will be made for those members covered by this agreement and employed by the City on 12/31/22 as listed below, minus applicable withholdings. This lump sum payment shall not be calculated or considered in or with any overtime or other payments.~~

~~$500.00 upon signing.~~

~~Employees must be currently employed at the time of the payment to receive it.~~

Signature Page

IN WITNESS WHEREOF, the authorized representatives of the parties have signed this Agreement as of the _____ day of _____, 2025~~3~~.

FOR THE CITY OF UPPER ARLINGTON:

Steven R. Schoeny, City Manager

Jacolyn Thiel, Assistant City Manager

Brent Lewis, Finance Director

Christopher Zimmer, Fire Chief

~~Abby Cochran~~Don Essex, Human Resources Director

FOR I.A.F.F. LOCAL 1521:

Bryan Lyday, President

~~Lance Evans~~Scott Hillman, Vice President

Josh Bailey, Secretary/Treasurer

~~Catherine Harshman~~Steve Lazaraus, IAFF Counsel

~~David Wisner~~Mark Weade, Alternate 1

OTHER BOARD MEMBERS

~~Adam Gabriel~~ Brennan Woods, Trustee (1 Unit)

~~Brandon Gutheil~~ Paul Hill, Trustee (2 Unit)

~~Bob Nichols~~ John Dible, Trustee (3 Unit~~)~~

APPROVED AS TO FORM:

Darren Shulman, City Attorney

Appendix A Family and Medical Leave Policy

STATEMENT OF POLICY

In accordance with the Family and Medical Leave Act (FMLA), the City of Upper Arlington will grant unpaid job protected family and medical leave to eligible employees for up to twelve (12) weeks per twelve (12) month period for any one or more of the following reasons:

BASIC LEAVE

- The birth of a child and in order to care for such child or the placement of a child with the employee for adoption or foster care (leave for this reason must be taken within the 12 (twelve) month period following the child's birth or placement with the employee); or

- In order to care for an immediate family member (spouse, child, or parent) of the employee if such immediate family member has a serious health condition; or

- The employee's own serious health condition that makes the employee unable to perform the functions of his/her position.

MILITARY LEAVE

Eligible employees with a spouse, son, daughter, or parent on active duty or call to active duty status in the National Guard or Reserves in support of a contingency operation may use their 12-week leave entitlement to address certain qualifying exigencies. Qualifying exigencies may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post-deployment reintegration briefings.

FMLA also includes a special leave entitlement that permits eligible employees to take up to twenty-six (26) weeks of leave to care for a covered service member with a serious injury or illness incurred in the line of duty on covered active duty that may render the service member medically unfit to perform his or her duties for which the service member is undergoing medical treatment, recuperation or therapy; or is in outpatient status; or is on the temporary disability retired list.

Employment as a firefighter, EMT, or Paramedic elsewhere shall not be permitted while an employee is on FMLA leave of absence from the City for their own medical condition.

During approved FMLA leave, the City will maintain the employee's health coverage under any "group health plan" on the same terms as if the employee had continued to work. Upon return from FMLA, most employees will be restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms.

An employee shall be disqualified from bonuses or other achievement based on a job-related performance goal, such as attendance, when the employee has not met the goal because FMLA leave was taken.

COVERAGE AND ELIGIBILITY

A. To be eligible for family/medical leave an employee must:

1. Work at a worksite which has fifty (50) or more employees or be within seventy-five (75) miles of a worksite that has fifty (50) or more employees;

2. Have worked for the City for at least twelve (12) months; and

3. Have worked at least 1250 hours over the previous twelve (12) month period.

DEFINITIONS

A. "Twelve (12) Month Period" – means a twelve (12) month period measured forward from the employee's first FMLA leave request.

B. "Spouse" – does not include unmarried domestic partners. If both spouses work for the City, their total leave in any twelve (12) month period may be limited to an aggregate of twelve (12) weeks if leave is taken for either the birth or placement for adoption or foster care of a child or to care for a sick parent.

C. "Child" – means a child either under eighteen (18) years of age, or eighteen (18) years of age or older who is incapable of self-care because of a mental or physical disability. An employee's "child" is one for whom the employee has actual day-to-day responsibility for care and includes a biological, adopted, foster or step-child.

D. "Continuing Treatment" – A regimen that includes, for example, a course of prescription medicine (e.g., an antibiotic) or therapy requiring special equipment to resolve or alleviate the health condition. A regimen of treatment does not include the taking of over-the-counter medications such as aspirin, antihistamines, or salves; or bed-rest, drinking fluids, exercise, and other similar activities that can be initiated with a visit to a health care provider.

E. "Covered Active Duty":

1. In the case of a member of a regular component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country; and

2. In the case of a member of a reserve component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country under a call or order to active duty under a provision of the law as referred to as Section 101(a)(13)(B).

F. "Covered Service Member":

1. A member of the Armed Forces (including a member of the National Guard or Reserves) who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness; or

2. A veteran who is undergoing medical treatment, recuperation, or therapy, for a serious injury or illness and who was a member of the Armed Forces (including a member of the National Guard or Reserves) at any time during the period of five (5) years preceding the date on which the veteran undergoes that medical treatment, recuperation, or therapy.

G. "Incapacity" – for purposes of FMLA, is defined to mean inability to work, attend school or perform other regular daily activities due to serious health condition, treatment therefore, or recovery therefrom.

H. "Serious Health Condition" – means an illness, injury, impairment, or a physical or mental condition that involves one of the following:

1. Hospital Care

Inpatient care (i.e., an overnight stay) in a hospital, hospice, or residential medical care facility, including any period of incapacity or subsequent treatment in connection with or consequent to such inpatient care; or

2. Absence Plus Treatment

Any period of incapacity requiring absence from work for more than three (3) consecutive full calendar days (including any subsequent treatment or period of incapacity relating to the same condition), and that also involves continuing treatment by a health care provider; or:

(a) Treatment two or more times by a health care provider, by a nurse or physician's assistant under direct supervision of a health care provider, or by a provider of health services (e.g., physical therapist) under orders of, or on referral by, a health care provider; or

(b) Treatment by a health care provider on at least one occasion which results in a regimen of continuing treatment under the supervision of the health care provider.

3. Pregnancy

Any period of incapacity due to pregnancy, or for prenatal care.

4. Chronic Conditions Requiring Treatments

A chronic serious health condition which:

(a) Requires periodic visits for treatment by a health care provider, or by a nurse or physician's assistant under direct supervision of a health care provider;

(b) Continues over an extended period of time (including recurring episodes of a single underlying condition); and

(c) May cause episodic rather than a continuing period of incapacity (e.g., asthma, diabetes, epilepsy, etc.).

5. Permanent/Long-term Conditions Requiring Supervision

A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective. The employee or family member must be under the continuing supervision of, but need not be receiving active treatment by, a health care provider. Examples include Alzheimer's, a severe stroke, or the terminal stages of a disease.

6. Multiple Treatments (Non-Chronic Conditions)

Any period of absence to receive multiple treatments (including any period of recovery therefrom) by a health care provider or by a provider of health care services under orders of, or on referral by,

a health care provider, either for restorative surgery after an accident or other injury, or for a condition that would likely result in a period of incapacity of more than three consecutive calendar days in the absence of medical intervention or treatment, such as cancer (chemotherapy, radiation, etc.), severe arthritis (physical therapy), and kidney disease (dialysis).

I. "Treatment" – includes examinations to determine if a serious health condition exists and evaluations of the condition. Treatment does not include routine physical examinations, eye examinations, or dental examinations.

J. Serious Injury or Illness (Military Leave):

1. In the case of a member of the Armed Forces (including a member of the National Guard or Reserves), means an injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces (or existed before the beginning of the member's active duty and was aggravated by service in line of duty on active duty in the Armed Forces) and that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating; and

2. in the case of a veteran who as a member of the Armed Forces (including a member of the National Guard or Reserves) at any time during a period described in paragraph (15)(B) of 29 U.S.C.A. §2611, means a qualifying (as defined by the Secretary of Labor) injury or illness that was incurred by the member in line of duty on active duty in the Armed Forces (or existed before the beginning of the member's active duty and was aggravated by service in line of duty on active duty in the Armed Forces) and that manifested itself before or after the member became a veteran.

K. "Veteran" – has the same meaning as in 38 U.S.C A. §101(2).

INTERMITTENT OR REDUCED LEAVE

A. An employee may take leave intermittently (a few days or a few hours at a time) or on a reduced leave schedule to care for an immediate family member with a serious health condition or because of a serious health condition of the employee when "medically necessary".

1. "Medically necessary" means there must be a medical need for the leave and that the leave can best be accomplished through an intermittent or reduced leave schedule. Medical certification must be provided by the employee within fifteen (15) days after requested, unless it is not practicable under the particular circumstances to do so despite the employee's diligent, good faith efforts.

2. The employee may be required to transfer temporarily to a position with equivalent pay and benefits that better accommodates recurring periods of leave when the leave is planned based on scheduled medical treatment.

3. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the employer's operation.

B. An employee may take leave intermittently or on a reduced leave schedule for birth or placement for adoption or foster care of a child only with the department's consent.

C. Leave due to qualifying exigencies may also be taken on an intermittent basis.

D. For eligible part-time employees and those who work variable hours, the FMLA leave entitlement is calculated on a prorated basis. A weekly average of the hours worked over the twelve (12) weeks prior to the beginning of the leave will be used for calculating the employee's normal workweek.

SUBSTITUTION OF PAID LEAVE

A. Employees may choose or the City may require an employee to substitute accrued paid leave (sick leave, vacation, personal leave, or comp time) for any part of a family/medical leave taken for any reason normal leave policies apply. If an employee uses paid leave time as part of their family/medical leave, it will be counted as part of the total twelve (12) weeks or twenty-six (26) weeks, whichever is permitted, under the FMLA eligibility requirements. The City reserves the right to designate any qualifying leave under this policy to family/medical leave counted toward the employee's job-protected FMLA leave during the twelve-month period. The City may so designate such leave of its own initiative and regardless of an employee's request to count leave toward the FMLA total.

B. When an employee has exhausted all accrued paid leave time for a portion of family/medical leave, the employee may request an additional period of unpaid leave which may be granted, provided that the total of paid and unpaid leave provided does not exceed twelve (12) weeks, or twenty-six (26) weeks, whichever, is permitted under the FMLA eligibility leave requirements.

C. In order to use paid leave for FMLA leave, the employee must comply with the City's normal paid leave policies.

MEDICAL CERTIFICATION

A. For leaves taken because of the employee's or a covered family member's serious health condition or for military leave, the employee must submit a completed Department of Labor applicable certification form (available from the Department of Finance and Administrative Services) and return the certification to the Department of Finance and Administrative Services. Medical certification must be provided by the employee within fifteen (15) days after requested, unless it is not practicable under the particular circumstances to do so despite the employee's diligent, good faith efforts.

B. The City may require a second or third opinion (at its own expense), periodic reports on the employee's status and intent to return to work, and a fitness-for-duty report to return to work.

C. All documentation related to the employee's or family member's medical condition will be held in strict confidence and maintained in the employee's medical records file.

EFFECT ON BENEFITS

A. An employee granted a leave under this policy will continue to be covered under the City's group health insurance plan, life insurance plan and long-term disability plan (if applicable) under the same conditions as coverage would have been provided, if they had been continuously employed during the leave period.

B. Employee contributions will be required either through payroll deduction or by direct payment to the Department of Finance and Administrative Services. The employee will be advised in writing at the beginning of the leave period as to the amount and method of payment. Employee contribution amounts are subject to any change in rates that occurs while the employee is on leave.

C. If an employee's contribution is more than thirty (30) days late, the City may terminate the employee's insurance coverage.

D. If the City pays the employee contributions missed by the employee while on leave, the employee will be required to reimburse the City for delinquent payments (on a payroll deduction schedule) upon return from leave. The employee will be required to sign a written statement at the beginning of the leave period authorizing the payroll deduction for delinquent payments.

E. If the employee fails to return from unpaid family/medical leave for reasons other than (1) the continuation of a serious health condition of the employee or a covered family member or (2) circumstances beyond the employee's control (certification required within thirty (30) days of failure to return for either reason), the City may seek reimbursement from the employee for the portion of the premiums paid by the City on behalf of the employee (also known as the employer contribution) during the period of leave. It shall be considered an unauthorized absence if the employee does not return from FMLA leave on the date the physician approved as the employee's "return to work" date.

F. An employee is not entitled to seniority or benefit accrual during periods of unpaid leave but will not lose anything accrued prior to leave, intermittent or reduced leave schedule.

G. Wage Continuation and Worker's Compensation: If the employee is on FMLA leave as a result of an on-the-job accident and/or injury, the provisions of the Worker's Compensation laws shall apply and the leaves shall run concurrently.

JOB PROTECTION

A. If the employee returns to work within the applicable limitation of twelve (12) weeks for family/medical leave or twenty-six (26) weeks for military caregiver leave, he/she will be reinstated to his/her former position or an equivalent position with equivalent pay, benefits, status and authority.

B. The employee's restoration rights are the same as they would have been had the employee not been on leave. Thus, if the employee's position would have been eliminated or the employee would have been terminated but for the leave, the employee would not have the right to be reinstated upon return from leave.

C. If the employee fails to timely return following an approved FMLA leave, the employee may be reinstated to his/her same or similar position at the City's discretion. While the City observes all applicable laws, employment may be terminated at that time or thereafter.

EMPLOYEE RESPONSIBILITIES

Employees must provide thirty (30) days advance notice of the need to take FMLA leave when the need is foreseeable. When thirty (30) days' notice is not possible, the employee must provide notice as soon as practicable and generally must comply with the City's normal call-in procedures.

Employees must provide sufficient information for the City to determine if the leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Sufficient information may include that the employee is unable to perform job functions, the family member is unable to perform daily activities, the need for hospitalization or continuing treatment by a health care provider, or circumstances supporting the need for military family leave. Employees also must inform the City if the requested leave is for a reason for which FMLA leave was previously taken or certified. Employees also may be required to provide a certification and periodic recertification supporting the need for leave.

CITY RESPONSIBILITES

The City shall inform employees whether the employee is eligible under FMLA. If the employee is eligible, the City's notice shall specify any additional information required as well as the employees' rights and responsibilities. If the employee is not eligible, the City must provide a reason for the ineligibility.

The City shall inform the employee if leave will be designated as FMLA-protected and the amount of leave counted against the employee's leave entitlement. If the City determines that the leave is not FMLA-protected, the City will notify the employee.

UNLAWFUL ACTS BY EMPLOYERS

FMLA makes it unlawful for any employer to:

- Interfere with, restrain, or deny the exercise of any right provided under FMLA;

- Discharge or discriminate against any person for opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA.

ENFORCEMENT

An employee may file a complaint with the U.S. Department of labor or may bring a private lawsuit against an employer.

FMLA does not affect any federal or state law prohibiting discrimination, or supersede any state or local law or collective bargaining agreement which provides greater family or medical leave rights.

Appendix B: Drug And Alcohol Policy

1. No employee shall use, possess, distribute, manufacture, or sell controlled substance or drug of abuse as defined in Ohio Revised Code SS 3719.01 and 3719.011 (hereafter referred to as drug or drugs); prescription medications taken pursuant to the instructions of a valid prescription are not drugs of abuse.

2. No employee shall use, possess, distribute, manufacture or sell alcohol while on the job.

3. No employee shall be under the influence of drugs and/or alcohol or a combination thereof while on the job, on City premises, or on or while using City equipment.

4. Any employee convicted of an offense under a criminal drug statute for an offense occurring within the workplace must report the conviction to the City Manager no later than five (5) working days after the conviction.

5. A violation of these rules is cause for disciplinary action up to and including termination of employment.

6. Recognizing that drug and alcohol abuse are treatable illnesses which should be dealt with initially by treatment and education, it is the City's policy to prevent and rehabilitate rather than terminate the employment of workers who are alcohol and/or drug dependent. No employee will be discharged for voluntarily seeking assistance for a substance abuse problem; however, co-occurring performance, attendance or behavioral problems may result in disciplinary action up to and including termination of employment. Employees are encouraged to use the Employee Assistance Program (EAP), but involvement in that program does not prevent the City from disciplining an employee if there are co-occurring performance, attendance or behavioral problems. Furthermore, involvement in the EAP does not preclude the City from discharging a probationary employee during the employee's original period of probation.

7. In furtherance of the goals set forth above, the City adopts the alcohol and drug testing policy and procedures which follow. The testing policy shall be implemented in a consistent, nondiscriminatory manner. All employees will be provided with a copy of the testing policy prior to its implementation and will be provided information concerning the impact of the use of alcohol and drugs on job performance. Employees and supervisors will be trained to recognize the symptoms of alcohol and drug abuse, impairment and intoxication.

8. Applicants for employment with the City who have been conditionally offered a position with the City, shall be required to submit to testing to determine the presence of alcohol and/or drugs. Pre-employment testing protocol shall be determined by the Civil Service Commission. Standards for the administration of the tests set forth in (I 1) of this policy are not applicable to pre-employment testing. An employee during the employee's original period of probation, who tests positive or otherwise violates this policy may be terminated.

9. All new employees will receive the policy and procedure information on their initial hire date. No employee shall be tested until this information is provided to the employee. A signed log sheet shall be filed in new and existing employee's personnel file indicating receipt of the policy and procedure.

10. Random drug testing will not be permitted under any circumstances. Drug and alcohol testing of employees may be administered only where there is reasonable suspicion to believe that the employee to be tested is impaired by the use of an alcoholic beverage and/or drugs, or in the event of a vehicular accident involving bodily injury or serious property damage, as determined by a supervisor based on standards established by the City.

This policy is not to be utilized for criminal law enforcement purposes. However, this policy does not prevent criminal law enforcement investigation of illegal activity. For example, an employee charged with operating a motor vehicle under the influence of alcohol and/or drugs of abuse (OVI) may be required to submit to testing as part of the criminal investigation and the procedures of this policy would not be applicable to that investigation. Furthermore, evidence derived in a criminal investigation, including drug and alcohol testing, may be used as evidence in a disciplinary proceeding.

The term "reasonable suspicion" shall for the purposes of this policy be defined as follows:

Aberrant or unusual on-duty behavior of an individual employee which:

(a) Is observed on duty by another City employee, confirmed in writing by the observing employee, and whenever reasonably possible corroborated by the observation of a witness other than the person alleging the impairment. If a citizen complaint is brought, the complaint must be in writing, signed by the citizen and verified by the employee's supervisor. The employee suspected of impairment shall be permitted to contact a person of the employee's choosing by telephone, however, the inability of the employee to reach that person will not delay testing.

(b) Is the type of behavior which is recognized and accepted as symptomatic of intoxication or impairment caused by drugs and/or alcohol.

(c) To the satisfaction of the employee's supervisor and the City Manager, is not reasonably explained by other factors than impairment by drugs and/or alcohol. The term "City Manager" shall mean either the City Manager, Assistant City Manager, person(s) designated by the City Manager to act on the City Manager's behalf or authorized by law to act in the absence or disability of the City Manager.

(d) Reports of drug abuse or abnormal behavior shall be forwarded immediately to the employee's supervisor. The supervisor shall investigate the report and document his findings. Reports which are not documented in writing by the employee's supervisor shall not constitute reasonable suspicion. No alcohol or drug testing may be conducted without authorization of the City Manager. The City Manager must document in writing, who is to be tested and why the test is ordered including the specific objective facts constituting reasonable suspicion and the names of any witness or sources of information. A copy of this documentation shall be given to the employee. The employee must have the reasons for testing referral explained by a member of City management prior to referral for testing. As used in the previous sentence, a member of City management is a supervisor in the employee's division or a member of the City Manager's Office.

If the City Manager, after a review of the facts, also has a reasonable suspicion that the employee may be intoxicated or impaired, then by written order signed by the City Manager, the employee may be ordered to submit to a urine and blood test designed to detect the presence of alcohol and/or drugs. A verbal order may be issued by the City Manager with a written order to follow within 24 hours. If it is determined that a test is to be given, testing shall be made immediately after discussion with the member and Union representative, if available, but no more than one hundred twenty (120) minutes after the reasonable belief determination has been made by the City Manager, whichever is sooner.

Failure to follow any of the above steps shall result in the invalidation of the test results as if no tests were administered, and test results will not be used for disciplinary purposes. However, failure to follow the above steps does not prevent disciplinary action based upon other evidence.

Refusal to submit to testing after being properly ordered to do so may result in disciplinary action up to and including termination. As the employee is not under arrest during the testing process, an employee subject to testing should not be restrained or prevented from leaving during any part of the test process. However, an employee who fails to complete the test process is subject to disciplinary action up to and including termination.

Except as provided herein, testing shall be done in accordance with 49 CFR Part 40 as amended from time to time by a facility which is certified under Department of Health and Human Services (DHHS) standards and shall consist of tests which detect the presence of the following: Alcohol, Amphetamines, Cannabanoid (Marijuana) Metabolites, Cocaine Metabolites, PCP, Benzodiazepine, Barbiturates, Opiates, Methodone, and Propoxyphene.

The employee shall be transported to the drug testing site by a member of the City Manager's office or a person designated by the City Manager. After sample collection, the employee shall be transported home by a member of City Management or designee. The employee shall be relieved of duty, without pay from the time of arrival home. The employee remains on a paid status until his arrival at home. If drug testing results are negative, the employee shall be compensated for the period of leave of absence without pay unless other work rule violations are proven to have occurred.

Referral for drug testing, if approved, should normally occur within two hours of the supervisor's observation. In no case will more than four hours elapse from the time of supervisor's observation to the time of sample collection; unavailability of a person whom the employee wishes to consult with prior to testing will not delay testing. Where more than four hours have elapsed, test results will be declared invalid and documentation shall be so noted by the City Manager. Invalidation of the test results does not prevent disciplinary action based on other evidence. Testing may be requested and performed during all shifts (24 hours a day; 7 days/week).

11. The following test procedure shall apply to tests administered to employees.

The City will request urine and blood samples for testing for controlled substances. Both samples shall be collected at the laboratory or health care facility specified by the City. Chain of custody standards as specified in the DHHS standards shall be followed. The City may request a blood test, urine test or a breath test for alcohol testing. If a breath test is requested, only breath testing instruments approved in Ohio Administrative Code (OAC) 3701-53-02 may be used. Breath testing will not be conducted by the Upper Arlington Police to protect the privacy of the employee.

In the event that a urine sample cannot be produced, or that a sufficient quantity cannot be produced, then the blood sample above shall be analyzed for all other drugs as specified in this procedure.

The employee shall not be observed when the urine specimen is given, unless the person conducting the collection has reason to believe that the donor may be attempting to compromise the integrity of the test. Stringent specimen alteration and/or substitution procedures will be followed by the sample collection site staff. Sample collection specimen containers shall be in sealed containers prior to use and after collection of specimen shall be sealed with evidence tape and labeled in the presence of the employee and person transporting the employee on behalf of the City.

The City shall choose the sample collection site and laboratory to be utilized for testing.

The following standards shall be used to determine what levels of detected substances shall be considered positive:

Initial test analyte	Initial test cutoff concentration	Confirmatory test analyte	Confirmatory test cutoff concentration
Marijuana metabolites	50 ng/mL	THCA[1]	15 ng/mL
Cocaine metabolites	150 ng/mL	Benzoylecgonine	100 ng/mL
Opiate metabolites			
Codeine/Morphine[2]	2000 ng/mL	Codeine	2000 ng/mL
		Morphine	2000 ng/mL
6-Acetylmorphine	10 ng/mL	6-Acetylmorphine	10 ng/mL
Phencyclidine	25 ng/mL	Phencyclidine	25 ng/mL
Amphetamines[3]			
AMP/MAMP[4]	500 ng/mL	Amphetamine	250 ng/mL
		Methamphetamine[5]	250 ng/mL
MDMA[6]	500 ng/mL	MDMA	250 ng/mL
		MDA[7]	250 ng/mL
		MDEA[8]	250 ng/mL

Alcohol .04 of 1% or more by weight of alcohol in the subject's blood bloodtest no confirmatory test necessary; or

.04 grams or more by weight of alcohol per 210 liters of the subject's breath - breath test no confirmatory test necessary; or

.056 of 1 gram or more by weight of alcohol per one hundred milliliters of the subject's urine - urine test no confirmatory test necessary.

DRUG SCREENING TEST CONFIRMATION

Alcohol For City employees that are required to have a commercial driver's license and bargaining unit employees in the Division of Fire, the following levels constitute a positive test: .04 of 1 % or more by weight of alcohol in the subject's blood - blood test no confirmatory test required; or .04 grams or more by weight of alcohol per 210 liters of the subject's breath - breath test no confirmatory test necessary; or .056 of 1 gram or more by weight of alcohol per one hundred milliliters of the subject's urine - urine test no confirmatory test necessary.

A test of .04 (blood alcohol level) or more is considered to be impairment in all cases; the impairment of employees registering below .04 is to be determined by an analysis of all

[1]Delta-9-tetrahydrocannabinol-9-carboxylic acid (THCA).
[2]Morphine is the target analyte for codeine/morphine testing.
[3]Either a single initial test kit or multiple initial test kits may be used provided the single test kit detects each target analyte independently at the specified cutoff.
[4]Methamphetamine is the target analyte for amphetamine/methamphetamine testing.
[5]To be reported positive for methamphetamine, a specimen must also contain amphetamine at a concentration equal to or greater than 100 ng/mL.

[6]Methylenedioxymethamphetamine (MDMA).
[7]Methylenedioxyamphetamine (MDA).
[8] Methylenedioxyethylamphetamine (MDEA).

relevant factors (ex. blood alcohol level, physical signs displayed by the employee, what the employee is required to do on the job, etc.)

Tests which are below the levels set forth above, with the exception of alcohol tests, shall be determined as negative. If test results are negative, all documentation regarding supervisor's observations and testing will be destroyed.

At the time the urine specimen is collected, sufficient quantity for two samples will be taken. The two samples will be sent to the laboratory to be tested at the employer's expense. In order to be considered positive, both samples must be tested separately, in separate batches and show positive results. The initial screening shall be done using RIA/EMIT Methodology and the confirmatory test shall be done using mass spectrograph -- gas chromatography methodology. All test results are to be reviewed by a toxicologist or physician before being released. No confirmatory test is necessary for alcohol screening.

A portion of the second sample will be stored in a separate container and shall be sealed in the presence of employer's representative and employee. Employer's representative and the employee will sign the evidence tape. This sample shall be made available to the employee for testing by a laboratory chosen by the employee. The employee's option of requesting an independent test by another laboratory must be exercised within ten (10) days of the employee's notification of positive test results and the laboratory selected must be DHHS certified with chain of custody standards followed. The sample shall be stored at the laboratory testing site until notified by the employee of testing instructions or for one year whichever is longer. The cost of testing this sample shall be borne by the employee.

All test results shall be treated as confidential to the extent allowed by law. All test results must be retained in a secure file separate and apart from the employee's personnel file. The City Manager, or designee shall communicate drug testing results to the employee and employee's supervisor and department head, and assure that results are destroyed in the case of negative test outcome. For a first time positive test, results will be disclosed to the employee, employee's supervisor and department head, and the City's Employee Assistance Program, with a provision for monitoring of compliance through the City Manager's Office. In the case of a second positive drug test, results will be disclosed to the employee, employee's supervisor and department head, and only those additional people with a specific need to know because of subsequent disciplinary action which may be taken. The results of any test may only be released to other persons, if the employee executes an appropriate release of information.

If the results of the tests administered by the employer on the two samples show that the employee while on duty, was positive: (a) The employee shall be given a copy of the laboratory report by the City Manager, or designee before discipline is imposed. (b) The employee shall have the right to present the employer with different results from the test of the third sample conducted by a DHHS certified laboratory chosen by the employee. Failure of the employee to have a third test performed shall not be used against the employee as a basis for discipline. (c) The employer may discipline the employee after consideration of all tests presented provided: that any discipline imposed for the first offense in any 36 month period shall be held in abeyance pending completion by the employee of an approved substance abuse treatment program. In the event an employee enters a treatment program as a result of a positive drug test, a release of information authorization is to be completed by the employee so that the employer can monitor compliance. If the employee successfully completes such a program and is not disciplined

for substance abuse for 36 months following the initial charge, the discipline shall be revoked and the employee's record cleared of the offense (subject to City Attorney review of the records as specified in (11) of this policy), and it shall not be used as a basis for any other disciplinary action in the future.

Notwithstanding the foregoing, an employee may be disciplined for the first positive drug test, if there are co-occurring work rule(s) violation(s) sufficiently serious to warrant the action. The second positive drug test shall result in disciplinary action up to and including job termination. Probationary employees may be discharged for any violation of this drug and alcohol policy and need not be offered rehabilitation in lieu of discipline.

12. Employees who seek voluntary assistance for drug or alcohol abuse prior to an incident resulting in a reasonable suspicion test may not be disciplined for seeking such assistance. All requests from employees for assistance shall remain confidential. Employees shall be entitled to take accrued sick leave, vacation, compensatory time or leave without pay during absences required as part of the rehabilitation process. Any leave of absence is governed by C.O. S 155.10.

13. Unless the City has complied substantially with all safeguards and procedures specified herein are followed, test results may not be relied upon or serve as a basis of any discipline or referral to rehabilitation. Minor or trivial deviations that do not affect the integrity and reliability of the testing process shall not invalidate the test results.

14. This drug and alcohol testing program was initiated at the request of the City. The City assumes sole responsibility for the administration of this policy and shall be solely liable for any legal obligations and costs arising out of the provisions and /or application of this collective bargaining agreement relating to drug and alcohol testing. The Union shall be held harmless for the violation or alleged violation of any employee rights arising from the administration of the drug and alcohol testing program.

15. The parties recognize that during the life of this contract, there may be improvements in the technology of testing procedures which provide more accurate testing. In that event, the parties will bargain in good faith whether to amend this procedure to include such improvements. If the parties are unable to agree, the procedure shall remain unchanged.

16. This Policy is in no way intended to supersede or waive any Constitutional rights that the employee may be entitled to under the Federal or State Constitutions.

17. For the purposes of any disciplinary process Article 8 of the collective bargaining agreement shall be followed.

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Authors:	Brent Lewis, Finance Department Director
Council Meeting Date:	December 8, 2025
Subject/Legislative Item:	Ordinance No. 47-2025 – An ordinance authorizing the issuance of not to exceed $30,000,000 of General Obligation Limited Tax Bonds, in one or more series, for the purpose of acquiring, constructing, installing, and equipping capital projects and public infrastructure with related equipment, acquiring land and interests in land, and all necessary appurtenances thereto; and authorizing and approving related matters *(Munc)*
Purpose:	To fund a portion of the City's 2026-2027 Capital Improvement Plan (CIP).
Executive Summary:	Staff is requesting Council's authorization for the issuance of not to exceed $30 million in general obligation bonds to fund a portion of the City's 2026- 2027 CIP.

Purpose and Impact
Staff, respectively, requests passage of the ordinance authorizing the issuance of not to exceed $30 million in general obligation bonds to fund a portion of the 2026-2027 Capital Improvement Plan.

As part of the 2026 budget, the CIP includes a combined budget of $51.2M for 2026 and 2027. Of that $51.2 million, approximately $27M is expected to be funded through the issuance of bonds. As with other bond authorization ordinances, a little flexibility has been included in the authorization amount to ensure the most effective sale.

History
Since the passage of Issue 23 (income tax increase) in 2014, the City has adopted a practice of issuing bonds to fund two years of the CIP at a time. This methodology has proven to be successful because we have been able to take advantage of the low interest environment, maintained flexibility in what projects are funded, and had the funds available to be able to bid projects at certain times to receive the best pricing. Additionally, this methodology has allowed the City to maintain compliance with various bond requirements, including spend down requirements.

It is important to note that the authorization for the issuance of these general obligation bonds does not mean that there will be an additional tax on the residents and does not require a vote

of the people. The debt service on the bonds will be paid with income tax receipts from our current 2.5% rate. Issuing bonds (at low rates) for projects with long useful lives (street reconstructions, utility lines, etc.) allows the payments to be spread out over a period of time, so essentially, the users of the assets are paying for them (if we pay in cash, current residents are paying for assets that will continue to benefit future generations). Additionally, issuing bonds versus using cash for capital improvements helps preserve healthy cash reserves during a time of unusual economic volatility.

The City's Debt policy helps provide guidance on how various capital projects should be financed. For example, cash funding should be used for assets whose useful life are five years or less, recurring maintenance expenditures (e.g., street repair vs. street reconstruction), or when market conditions are unstable or offer only historically high interest rates. While debt financing is recommended for projects with useful lives of ten years or longer and for amounts of $5 million or greater. Additionally, general obligation (or tax-supported) debt funding is acceptable as long as the ratio of available capital fund dollars to all similarly funded debt payments, projected forward seven years, does not fall below two to one. City staff has performed this analysis and has determined, with the addition of this issuance, that the ratio is projected to remain above two to one for the next seven years. In fact, projections indicate that this ratio will be maintained for all projected issuances within the proposed 2026-2035 CIP.

As mentioned above, the debt payments would be repaid with income tax receipts. The majority of "cash funded" projects are also paid with income tax receipts transferred from the General and Capital Asset Management Fund. Though unlikely, if we were to see a drastic reduction in our income tax receipts, our financial policies still ensure that debt payments can be made. As mentioned previously, our reserve polices help ensure monies are available for debt payments. Additionally, using a combination of debt and cash funding for CIP projects allows us to delay cash-funded projects if we hit dire straits.

**Note: The outside members of our bond team consist of: Bradley Payne Advisors (Municipal Advisor), Bricker and Eckler (Bond Council), and Stifel Nicolaus (Underwriter)

Alternatives

If the City Council would like to move forward with the CIP as presented, bonds will need to be issued. The City Council could elect to amend (reduce) the CIP for a smaller debt issuance or elect to only issue bonds to fund the 2026 CIP (approximately $10.2M).

Attachments

1.	Ordinance No. 47-2025
2.	CERTIFICATE OF ESTIMATED LIFE AND MAXIMUM MATURITY
3.	CERTIFIED ORDINANCE
4.	RECEIPT OF COUNTY AUDITOR

RECORD OF ORDINANCES

CITY OF UPPER ARLINGTON
STATE OF OHIO

ORDINANCE NO. 47-2025

AUTHORIZING THE ISSUANCE OF NOT TO EXCEED $30,000,000 OF GENERAL OBLIGATION LIMITED TAX BONDS, IN ONE OR MORE SERIES, FOR THE PURPOSE OF ACQUIRING, CONSTRUCTING, INSTALLING, AND EQUIPPING CAPITAL PROJECTS AND PUBLIC INFRASTRUCTURE WITH RELATED EQUIPMENT, ACQUIRING LAND AND INTERESTS IN LAND, AND ALL NECESSARY APPURTENANCES THERETO; AND AUTHORIZING AND APPROVING RELATED MATTERS

WHEREAS, the City of Upper Arlington, Ohio (the "City") has determined to acquire, construct, install, and equip capital projects and public infrastructure with related equipment, to acquire land and interests in land, and all necessary appurtenances thereto (collectively, the "Project"); and

WHEREAS, the Finance Director of the City (the "Finance Director") has certified to this City Council (the "Council") that the estimated life of the improvements comprising the Project, which are to be financed with the proceeds of the bonds herein described exceeds five (5) years and the maximum maturity of said bonds is thirty (30) years; and

WHEREAS, it is now deemed necessary to issue and sell not to exceed $30,000,000 of such bonds under authority of the general laws of the State of Ohio, including Chapter 133, Ohio Revised Code, and in particular Section 133.23 thereof, and the Charter of the City (the "Charter") for the purpose stated in the title of this Ordinance.

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

SECTION 1. It is hereby declared necessary to issue bonds of the City, in one or more series, in the aggregate principal sum of not to exceed $30,000,000, or such lesser amount as shall be determined by the Finance Director and certified to this Council, which bonds shall be designated "Various Purpose Limited Tax Bonds, Series 2026," or as otherwise designated by the Finance Director (the "Bonds"), for the purpose described in the title of this Ordinance.

SECTION 2. It is hereby determined, that for the purposes of issuance and sale, it may be in the best interest of the City to combine the Bonds with other general obligation bonds of the City authorized by separate ordinances of this Council, as determined by the Finance Director. The Bonds and such other bonds shall be jointly referred to herein as the "Combined Bonds." As used in this Ordinance, the term "Bonds" shall also mean the Combined Bonds, where appropriate.

SECTION 3. The Bonds shall be issued as fully registered bonds in denominations of $5,000 or any integral multiple thereof; shall be numbered consecutively from R-1 upward, as determined by the Finance Director; shall be dated the date determined by the Finance Director and set forth in the Certificate of Fiscal Officer provided for hereinbelow; and shall bear interest, payable semiannually on such dates as shall be determined by the Finance Director and set forth in the Certificate of Fiscal Officer, until the principal sum is paid or provision has been duly made therefor. Interest shall be calculated on the basis of a 360-day year of twelve 30-day months. Coupons shall not be attached to the Bonds.

SECTION 4. The sale and award of the Bonds shall be evidenced by a Certificate of Fiscal Officer (the "Certificate of Fiscal Officer") signed by the Finance Director. The Certificate of Fiscal Officer shall set forth (a) the aggregate principal amount and the final terms of the Bonds, which aggregate principal amount and terms shall be subject to the limitations set forth in this Ordinance, (b) the dated date for the Bonds, (c) the dates on which interest on the Bonds is to be paid (each, an "Interest Payment Date"), (d) the purchase price for the Bonds (which shall be not less than 97% of the face value thereof), (e) the maturity schedule for the Bonds, (f) the interest rates for the Bonds (provided that the true interest cost for all Bonds in the aggregate shall not exceed 6.00% per annum), (g) the optional and mandatory redemption provisions, if any, and (h) such other terms not inconsistent with this Ordinance as the Finance Director shall deem appropriate.

SECTION 5. The Bonds shall be issued with interest payable semiannually on each Interest Payment Date until the principal sum is paid or provision has been duly made therefor (the "Current Interest Bonds") or with interest compounded on each Interest Payment Date but payable only at maturity (the "Capital Appreciation Bonds") in such proportions as shall be set forth in the Certificate of Fiscal Officer. The Current Interest Bonds shall be in the denominations of $5,000 or any integral multiple thereof, and the Capital Appreciation Bonds shall be in the denominations on the date of their issuance and

delivery equal to the principal amount which, when interest is accrued and compounded thereon, beginning on the date of delivery to the Original Purchaser (as defined hereinbelow), and each Interest Payment Date thereafter, will equal $5,000 or any integral multiple thereof at maturity. The Current Interest Bonds shall be dated such date as shall be determined by the Finance Director and set forth in the Certificate of Fiscal Officer and the Capital Appreciation Bonds shall be dated their date of delivery to the Original Purchaser.

SECTION 6. The Current Interest Bonds shall be subject to optional and mandatory redemption prior to stated maturity as provided in the Certificate of Fiscal Officer. If optional redemption of the Current Interest Bonds at a redemption price exceeding 100% is to take place on any date on which a mandatory redemption of the Current Interest Bonds of the same maturity will take place, the Current Interest Bonds to be redeemed by optional redemption shall be selected by the Bond Registrar (as defined hereinbelow) prior to the selection of the Current Interest Bonds to be redeemed at par pursuant to mandatory redemption on the same date.

When partial redemption is authorized, the Bond Registrar shall select a Current Interest Bond or portions thereof by lot within a maturity in such manner and in such denominations as the Bond Registrar may determine, provided, however, that the portion of any Current Interest Bond so selected will be in the amount of $5,000 or any integral multiple thereof.

The notice of the call for redemption of a Current Interest Bond shall identify (i) by designation, letters, numbers or other distinguishing marks, the Current Interest Bond or portions thereof to be redeemed, (ii) the redemption price to be paid, (iii) the date fixed for redemption, and (iv) the place or places where the amounts due upon redemption are payable. From and after the specified redemption date interest on the Current Interest Bond (or portions thereof) called for redemption shall cease to accrue. Such notice shall be sent by first class mail at least 30 days prior to the redemption date to each registered holder of the Current Interest Bond to be redeemed at the address shown in the Bond Register (as defined hereinbelow) on the 15th day preceding the date of mailing. Failure to receive such notice or any defect therein shall not affect the validity of the proceedings for the redemption of any Current Interest Bond.

SECTION 7. The Bonds shall express upon their faces the purpose for which they are issued and that they are issued pursuant to this Ordinance and shall be executed by the Finance Director and the City Manager of the

City (the "City Manager"), in their official capacities; provided that either or both of their signatures may be a facsimile. No Bond shall be valid or become obligatory for any purpose or shall be entitled to any security or benefit under this Ordinance unless and until a certificate of authentication, as printed on the Bond, is signed by the Bond Registrar as authenticating agent. Authentication by the Bond Registrar shall be conclusive evidence that the Bond so authenticated has been duly issued and delivered under this Ordinance and is entitled to the security and benefit of this Ordinance. The certificate of authentication may be signed by any officer or officers of the Bond Registrar or by such other person acting as an agent of the Bond Registrar as shall be approved by the Finance Director on behalf of the City. It shall not be necessary that the same authorized person sign the certificate of authentication on all of the Bonds.

SECTION 8. The principal of and interest on the Bonds shall be payable in lawful money of the United States of America without deduction for the services of the Bond Registrar as paying agent. The principal of the Bonds shall be payable upon presentation and surrender of the Bonds at the principal office of the Bond Registrar. Each Bond shall bear interest from the later of the date thereof, or the most recent Interest Payment Date to which interest has been paid or duly provided for, unless the date of authentication of any Bond is less than 15 days prior to an Interest Payment Date, in which case interest shall accrue from such Interest Payment Date. Interest on any Bond shall be paid on each Interest Payment Date by check or draft mailed to the person in whose name the Bond is registered, at the close of business on the 15th day next preceding that Interest Payment Date (the "Record Date") (unless such date falls on a non-business day, in which case the Record Date shall be the preceding business day), on the Bond Register at the address appearing therein.

Any interest on any Bond which is payable, but is not punctually paid or provided for, on any Interest Payment Date (herein called "Defaulted Interest") shall forthwith cease to be payable to the registered owner on the relevant Record Date by virtue of having been such owner and such Defaulted Interest shall be paid to the registered owner in whose name the Bond is registered at the close of business on a date (the "Special Record Date") to be fixed by the Bond Registrar, such Special Record Date to be not more than 15 nor less than 10 days prior to the date of proposed payment. The Bond Registrar shall cause notice of the proposed payment of such Defaulted Interest and the Special Record Date therefor to be mailed,

first class postage prepaid, to each bondholder, at such bondholder's address as it appears in the Bond Register, not less than 10 days prior to such Special Record Date, and may, in its discretion, cause a similar notice to be published once in a newspaper in each place where Bonds are payable, but such publication shall not be a condition precedent to the establishment of such Special Record Date.

Subject to the foregoing provisions of this Section, each Bond delivered by the Bond Registrar upon transfer of or in exchange for or in lieu of any other Bond shall carry the rights to interest accrued and unpaid, and to accrue, which were carried by such other Bond.

SECTION 9. The Finance Director is hereby authorized and directed to serve as authenticating agent, bond registrar, transfer agent, and paying agent for the Bonds (collectively, the "Bond Registrar") or to execute on behalf of the City a Bond Registrar Agreement with such bank or other appropriate financial institution as shall be acceptable to the Finance Director and the Original Purchaser, pursuant to which such bank or financial institution shall agree to serve as the Bond Registrar for the Bonds. If at any time the Bond Registrar shall be unable or unwilling to serve as such, or the Finance Director in such officer's discretion shall determine that it would be in the best interest of the City for such functions to be performed by another party, the Finance Director may, and is hereby authorized and directed to enter into an agreement with a national banking association or other appropriate institution experienced in providing such services, to perform the services required of the Bond Registrar hereunder. Each such successor Bond Registrar shall promptly advise all bondholders of the change in identity and new address of the Bond Registrar. So long as any of the Bonds remain outstanding, the City shall cause to be maintained and kept by the Bond Registrar, at the office of the Bond Registrar, all books and records necessary for the registration, exchange and transfer of Bonds as provided in this Section (the "Bond Register"). Subject to the provisions hereof, the person in whose name any Bond shall be registered on the Bond Register shall be regarded as the absolute owner thereof for all purposes. Payment of or on account of the principal of and interest on any Bond shall be made only to or upon the order of that person. Neither the City nor the Bond Registrar shall be affected by any notice to the contrary, but the registration may be changed as herein provided. All payments shall be valid and effectual to satisfy and discharge the liability upon the Bonds, including the interest thereon, to the extent of the amount or amounts so paid.

Any Bond, upon presentation and surrender at the office of the Bond Registrar, together with a request for exchange signed by the registered owner or by a person authorized by the owner to do so by a power of attorney in a form satisfactory to the Bond Registrar, may be exchanged for Bonds of the same form and of any authorized denomination or denominations equal in the aggregate to the unmatured principal amount of the Bonds surrendered, and bearing interest at the same rate and maturing on the same date.

A Bond may be transferred only on the Bond Register upon presentation and surrender thereof at the office of the Bond Registrar, together with an assignment executed by the registered owner or by a person authorized by the owner to do so by a power of attorney in a form satisfactory to the Bond Registrar. Upon that transfer, the Bond Registrar shall complete, authenticate and deliver a new Bond or Bonds of any authorized denomination or denominations equal in the aggregate to the unmatured principal amount of the Bonds surrendered, and bearing interest at the same rate and maturing on the same date.

The City and the Bond Registrar shall not be required to transfer or exchange (i) any Bond during a period beginning at the opening of business fifteen (15) days before the day of mailing of a notice of redemption of Bonds, and ending at the close of business on the day of such mailing, or (ii) any Bonds selected for redemption, in whole or in part, following the date of such mailing.

In all cases in which Bonds are exchanged or transferred hereunder, the City shall cause to be executed and the Bond Registrar shall authenticate and deliver Bonds in accordance with the provisions of this Ordinance. The exchange or transfer shall be without charge to the owner; except that the City and Bond Registrar may make a charge sufficient to reimburse them for any tax or other governmental charge required to be paid with respect to the exchange or transfer. The City or the Bond Registrar may require that those charges, if any, be paid before it begins the procedure for the exchange or transfer of the Bonds. All Bonds issued upon any transfer or exchange shall be the valid obligations of the City, evidencing the same debt, and entitled to the same benefits under this Ordinance, as the Bonds surrendered upon that transfer or exchange.

SECTION 10. For purposes of this Ordinance, the following terms shall have the following meanings:

"Book entry form" or "book entry system" means a form or system under which (i) the beneficial right to payment of principal of and interest on the Bonds may be transferred only through a book entry and (ii) physical Bonds in fully registered form are issued only to a Depository or its nominee as registered owner, with the Bonds "immobilized" in the custody of the Depository, and the book entry is the record that identifies the owners of beneficial interests in those Bonds.

"Depository" means any securities depository that is a clearing agency under federal law operating and maintaining, together with its participants, a book entry system to record beneficial ownership of Bonds and to effect transfers of Bonds, in book entry form, and includes The Depository Trust Company (a limited purpose trust company), New York, New York.

All or any portion of the Bonds may be initially issued to a Depository for use in a book entry system, and the provisions of this Section shall apply, notwithstanding any other provision of this Ordinance: (i) there shall be a single Bond of each maturity; (ii) those Bonds shall be registered in the name of the Depository or its nominee, as registered owner, and immobilized in the custody of the Depository; (iii) the beneficial owners in book entry form shall have no right to receive Bonds in the form of physical securities or certificates; (iv) ownership of beneficial interests in any Bonds in book entry form shall be shown by book entry on the system maintained and operated by the Depository, and transfers of the ownership of beneficial interests shall be made only by the Depository and by book entry; and (v) the Bonds as such shall not be transferable or exchangeable, except for transfer to another Depository or to another nominee of a Depository, without further action by the City. Debt service charges on Bonds in book entry form registered in the name of a Depository or its nominee shall be payable in same day funds delivered to the Depository or its authorized representative (i) in the case of interest, on each Interest Payment Date, and (ii) in all other cases, upon presentation and surrender of Bonds as provided in this Ordinance.

The Bond Registrar may, with the approval of the City, enter into an agreement with the beneficial owner or registered owner of any Bond in the custody of a Depository providing for making all payments to that owner of principal and interest on that Bond or any portion thereof (other than any payment of the entire unpaid principal amount

thereof) at a place and in a manner (including wire transfer of federal funds) other than as provided above in this Ordinance, without prior presentation or surrender of the Bond, upon any conditions which shall be satisfactory to the Bond Registrar and the City. That payment in any event shall be made to the person who is the registered owner of that Bond on the date that principal is due, or, with respect to the payment of interest, as of the applicable date agreed upon as the case may be. The Bond Registrar shall furnish a copy of each of those agreements, certified to be correct by the Bond Registrar, to other paying agents for Bonds and to the City. Any payment of principal or interest pursuant to such an agreement shall constitute payment thereof pursuant to, and for all purposes of, this Ordinance.

If requested, the Finance Director, or any other officer of the City, is authorized and directed to execute, acknowledge and deliver, in the name of and on behalf of the City, a letter agreement among the City, the Bond Registrar and The Depository Trust Company, as depository, to be delivered in connection with the issuance of the Bonds to the Depository for use in a book entry system in substantially the form submitted to this Council.

If any Depository determines not to continue to act as the depository for the Bonds for use in a book entry system, the City and the Bond Registrar may attempt to establish a securities depository/book entry relationship with another qualified Depository under this Ordinance. If the City and the Bond Registrar do not or are unable to do so, the City and the Bond Registrar, after the Bond Registrar has made provision for notification of the beneficial owners by the then Depository, shall permit withdrawal of the Bonds from the Depository and authenticate and deliver bond certificates in fully registered form to the assigns of the Depository or its nominee, all at the cost and expense (including costs of printing definitive Bonds), if the event is not the result of action or inaction by the City or the Bond Registrar, of those persons requesting such issuance.

SECTION 11. There shall be and is hereby levied annually on all the taxable property in the City, in addition to all other taxes and inside the City's Charter millage limitation, a direct tax (the “Debt Service Levy”) for each year during which any of the Bonds are outstanding for the purpose of providing, and in an amount which is sufficient to provide, funds to pay interest upon the Bonds as and when the same falls due and to provide a fund for the repayment of the principal of the Bonds at maturity or upon redemption. The Debt Service Levy shall not be

less than the interest and sinking fund tax required by Article XII, Section 11 of the Ohio Constitution.

SECTION 12. The Debt Service Levy shall be and is hereby ordered computed, certified, levied and extended upon the tax duplicate and collected by the same officers, in the same manner, and at the same time that taxes for general purposes for each of such years are certified, extended and collected. The Debt Service Levy shall be placed before and in preference to all other items and for the full amount thereof. The funds derived from the Debt Service Levy shall be placed in a separate and distinct fund and shall be irrevocably pledged for the payment of the premium, if any, and interest on and principal of the Bonds when and as the same falls due. Notwithstanding the foregoing, if the City determines that funds from other sources will be available for the payment of the Bonds in any year, the amount of the Debt Service Levy for such year shall be reduced by the amount of such funds that will be so available and appropriated for that purpose, and the City shall appropriate such funds to the payment of the Bonds in accordance with law.

SECTION 13. Except for any portion of the Bonds that are "self-supporting securities" for purposes of Ohio Revised Code Section 133.05(B)(1), the City hereby covenants, pursuant to Ohio Revised Code Section 133.05(B)(7), to appropriate annually from lawfully available municipal income taxes, and to continue to levy and collect municipal income taxes adequate to produce, amounts necessary to meet the debt charges on the Bonds in each year until full payment is made.

SECTION 14. The Bonds shall be sold at private sale to Stifel, Nicolaus & Company, Incorporated, or such purchaser or purchasers as the Finance Director shall designate in the Certificate of Fiscal Officer (the "Original Purchaser"), at the purchase price set forth in the Certificate of Fiscal Officer, plus interest accrued to the date of delivery of the Bonds to the Original Purchaser. The Finance Director and the City Manager, or either of them individually, are authorized and directed to execute on behalf of the City a Bond Purchase Agreement with the Original Purchaser (which agreement may be combined with the purchase agreement for the purchase of other general obligation bonds authorized by separate ordinances of this Council), setting forth the conditions under which the Bonds are to be sold and delivered, which Bond Purchase Agreement shall be in such form, not inconsistent with this Ordinance, as the Finance Director shall determine.

The proceeds of the Bonds, except the premium and accrued interest thereon, shall be used for the purpose aforesaid and for no other

purpose. Any accrued interest received from such sale shall be transferred to the Bond Retirement Fund to be applied to the payment of the principal of and interest on the Bonds, or other obligations of the City, as permitted by law. Any premium from the sale of the Bonds shall be deposited into the fund or funds specified in the Certificate of Fiscal Officer and shall be used for the proper purposes of such fund or funds.

SECTION 15. The City hereby covenants that it shall comply with the requirements of all existing and future laws which must be satisfied in order that interest on the Bonds is and will continue to be excluded from gross income for federal income tax purposes, including without limitation restrictions on the use of the property financed with the proceeds of the Bonds so that the Bonds will not constitute “private activity bonds” within the meaning of Section 141 of the Internal Revenue Code of 1986, as amended (the ”Code”). The City further covenants that it shall restrict the use of the proceeds of the Bonds in such manner and to such extent, if any, as may be necessary, after taking into account reasonable expectations at the time the Bonds are issued, so that they will not constitute arbitrage bonds under Section 148 of the Code and the regulations prescribed thereunder (the “Regulations”).

The Finance Director, or any other officer, including the City Manager, is hereby authorized and directed (a) to make or effect any election, selection, designation, choice, consent, approval or waiver on behalf of the City with respect to the Bonds as permitted or required to be made or given under the federal income tax laws, for the purpose of assuring, enhancing or protecting favorable tax treatment or the status of the Bonds or interest thereon or assisting compliance with requirements for that purpose, reducing the burden or expense of such compliance, reducing any rebate amount or any payment of penalties, or making any payments of special amounts in lieu of making computations to determine, or paying, any excess earnings as rebate, or obviating those amounts or payments, as determined by the Finance Director, which action shall be in writing and signed by the Finance Director, or any other officer, including the City Manager, on behalf of the City; (b) to take any and all actions, make or obtain calculations, and make or give reports, covenants and certifications of and on behalf of the City, as may be appropriate to assure the exclusion of interest from gross income and the intended tax status of the Bonds; and (c) to give an appropriate certificate on behalf of the City, for inclusion in the transcript of proceedings, setting forth the facts, estimates and circumstances, and reasonable expectations of the City pertaining to Section 148 and the Regulations, and the representations, warranties and covenants of the City regarding

compliance by the City with Sections 141 through 150 of the Code and the Regulations.

The Finance Director shall keep and maintain adequate records pertaining to investment of all proceeds of the Bonds sufficient to permit, to the maximum extent possible and presently foreseeable, the City to comply with any federal law or regulation now or hereafter having applicability to the Bonds which limits the amount of bond proceeds which may be invested on an unrestricted yield or requires the City to rebate arbitrage profits to the United States Department of the Treasury. The Finance Director is hereby authorized and directed to file such reports with, and rebate arbitrage profits to, the United States Department of the Treasury, to the extent that any federal law or regulation having applicability to the Bonds requires any such reports or rebates.

SECTION 16. The distribution of an Official Statement of the City, in preliminary and final form, relating to the original issuance of the Bonds is hereby authorized if the Finance Director determines that it is necessary or advisable to prepare and distribute an Official Statement in connection with the original issuance of the Bonds (which Official Statement may be the same offering document used in connection with the sale of other general obligation bonds authorized by separate ordinances of this Council). If the Finance Director so determines, then the Finance Director and City Manager are hereby authorized and directed to negotiate, prepare and execute, on behalf of the City and in their official capacity, the Official Statement and any supplements thereto as so executed in connection with the original issuance of the Bonds, and they are authorized and directed to advise the Original Purchaser in writing regarding limitations on the use of the Official Statement and any supplements thereto for purposes of marketing or reoffering the Bonds as they deem necessary or appropriate to protect the interests of the City. The Finance Director, City Manager, and City Attorney for the City (the "City Attorney") are each authorized to execute and deliver, on behalf of the City and in their official capacities, such certificates in connection with the accuracy of an Official Statement, in either preliminary or final form, and any supplements thereto as may, in their judgment, be necessary or appropriate.

SECTION 17. The obtaining or updating of a rating or ratings on the Bonds and the City is hereby authorized if the Finance Director determines that it is necessary or advisable in connection with the original issuance of the Bonds. If the Finance Director so determines, then the Finance

Director and City Manager are hereby authorized and directed to take all steps necessary to obtain such rating or ratings.

SECTION 18. Bradley Payne, LLC is hereby appointed to serve as financial advisor to the City for the Bonds. The Finance Director is hereby authorized to enter into any agreements necessary to memorialize this relationship. The fees to be paid to such firm shall be subject to review and approval of the Finance Director, shall not exceed the fees customarily charged for such services, and shall be paid upon closing of the financing from the proceeds of the Bonds or as otherwise determined by the Finance Director.

SECTION 19. The City Attorney and the Finance Director are hereby authorized to approve the fee to be paid to Bricker Graydon LLP to serve as bond counsel to the City for the Bonds. Such fees shall not exceed the fees customarily charged for such services, and shall be paid upon closing of the financing from the proceeds of the Bonds or as otherwise determined by the City Attorney and the Finance Director.

SECTION 20. The officer having charge of the minutes of the Council and any other officers of the Council, or any of them individually, are hereby authorized and directed to prepare and certify a true transcript of proceedings pertaining to the Bonds and to furnish a copy of such transcript to the Original Purchaser. Such transcript shall include certified copies of all proceedings and records of the Council relating to the power and authority of the City to issue the Bonds and certificates as to matters within their knowledge or as shown by the books and records under their custody and control, including but not limited to a general certificate of the Finance Director and a no-litigation certificate of the City Manager and the Finance Director, and such certified copies and certificates shall be deemed representations of the City as to the facts stated therein.

SECTION 21. This Council further hereby authorizes and directs the City Manager, the City Attorney, the Finance Director, the Clerk of Council, or other appropriate officers of the City to prepare and sign all agreements and instruments and to take any other actions, including the appointment of bond counsel, as may be appropriate to implement this Ordinance.

SECTION 22. It is hereby found and determined that all acts, conditions and things necessary to be done precedent to and in the issuing of the Bonds in order to make them legal, valid and binding obligations of the City have happened, been done and been performed in regular and due form as required by law; that the full faith, credit and revenue of the

City are hereby irrevocably pledged for the prompt payment of the principal and interest thereof at maturity; and that no limitation of indebtedness or taxation, pursuant to statutory, constitutional or Charter limitations, has been exceeded in issuing the Bonds.

SECTION 23. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 24. The Clerk of Council is hereby directed to forward a certified copy of this Ordinance to the County Auditor of Franklin County, Ohio.

SECTION 25. In accordance with the Charter of the City and the Rules of Council approved in accordance therewith, this Ordinance shall take effect and be in force from and immediately after its adoption so that the Bonds can be sold as soon as possible to take advantage of favorable interest rates and so that work on the Project can proceed.

CERTIFICATE OF ESTIMATED LIFE AND MAXIMUM MATURITY

To: The City Council of the
City of Upper Arlington, Ohio

The undersigned Finance Director of the City of Upper Arlington, Ohio (the "City"), as the fiscal officer of the City, hereby certifies as follows:

1. The estimated life of the improvements described as follows (the "Improvements") exceeds five years:

   ACQUIRING, CONSTRUCTING, INSTALLING, AND EQUIPPING CAPITAL PROJECTS AND PUBLIC INFRASTRUCTURE WITH RELATED EQUIPMENT, ACQUIRING LAND AND INTERESTS IN LAND, AND ALL NECESSARY APPURTENANCES THERETO

2. The maximum maturity of the bonds proposed to be issued to pay the cost of the Improvements, calculated in accordance with Ohio Revised Code Section 133.20, is thirty (30) years.

Dated: _____, 2025

_____
Brent Lewis
Finance Director
City of Upper Arlington, Ohio

CERTIFICATE

The undersigned City Clerk hereby certifies that the foregoing is a true copy of Ordinance No.47-2025 duly adopted by the Council of the City of Upper Arlington, Ohio on December 8, 2025, and that a true copy thereof was certified to the County Auditor of Franklin County, Ohio on _____, 2025.

_____
Krystal Gonchar
City Clerk
City of Upper Arlington, Ohio

RECEIPT OF COUNTY AUDITOR FOR
LEGISLATION PROVIDING
FOR THE ISSUANCE OF
LIMITED TAX GENERAL OBLIGATION BONDS

I, Michael Stinziano, the duly elected, qualified, and acting County Auditor in and for Franklin County, Ohio hereby certify that a certified copy of Ordinance No. 47-2025 duly adopted by the City Council of the City of Upper Arlington, Ohio on December 8, 2025 providing for the issuance of general obligation bonds designated "Various Purpose Limited Tax Bonds, Series 2026" or as otherwise designated by the Finance Director of said City, in the amount of not to exceed $30,000,000 was filed in this office on _____, 2025.

_____
County Auditor
Franklin County, Ohio

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

Authors: Darren Shulman, City Attorney

Council Meeting Date: December 8, 2025

Subject/Legislative Item: Ordinance No. 44-2025 - An ordinance to amend Chapter 155 - Personnel Code of the Upper Arlington Code of Ordinances

Purpose: These code sections were reviewed as part of the administrative code cleanup project. This legislation is being brought this year to allow substantive changes to take effect with the new calendar year.

Executive Summary: This legislation includes cleanup changes and substantive changes that impact employees. The most notable substantive change is to allow the city manager to create an hour-for-hour (not time and a half) compensatory time program for overtime exempt employees.

Purpose and Impact
Summary of Changes:

- Clarifies that employees don't get a raise for performance until they've completed probation.
- Added language authorizing a compensatory time program for exempt employees as long as its 1-1 (straight) time. This provision is being added to help address situations where flexing a schedule within a pay period to account for evening/weekend assignments is not possible. A copy of the proposed program is attached to this item.
- Under holidays, provides City Manager, City Clerk, and City Attorney the power to designate part time employees who work less than 30 hours to get the holiday pay for days they are normally scheduled to work but don't due to holiday. This is intended to cover situations we did not account for when we amended the code last year to account for community center opening.
- Clarified the time and a half overtime for working a holiday is for non-exempt employees
- Added language on vacation for deceased employees noting we'll pay according to applicable state and federal requirements. This clarifies how city will handle a final payout while making sure we comply with any law changes.
- Removes language requiring employees to tell us what they have when they use sick leave, as this is a potential HIPAA violation.
- Per HR Director recommendation, strikes injury leave (wage continuation) for safety forces executives (155.07). If they are in union, that would control.

- Short and long term disability section amended to spell out the pension names.
- Clarifies that insurance is maintained during leaves of absence but employees still have to pay their portion of the premium. This matches current practice.
- Strike reference to employees who are “residing in the United States” which seems not to be relevant given the location of City employees

History

Alternatives

1. Council can decline to adopt these changes, resulting in the status quo
2. Staff can adjust the compensatory time program

Attachments

1.	Exempt Compensatory Leave Policy_DRAFT
2.	Ordinance No. 44-2025
3.	Exhibit A - CHAPTER 155 PERSONNEL CODE Proposed Changes

3600 Tremont Road | Upper Arlington, OH 43221
614-583-5040 | upperarlingtonoh.gov

No. yr – mo - day

I.	**TITLE:**	Exempt Non-FLSA Compensatory Leave
II.	**PURPOSE:**	To establish policies and procedures for exempt employee overtime
III.	**DISTRIBUTION:**	All employees who are exempt from the overtime provisions of state and federal law
IV.	**ACTION:**	The City Manager is hereby adopting the following policy to be administered by Finance
V.	**RETENTION:**	Until such time it is amended or modified

The hiring manager or his/her designee may authorize exempt employees to accrue compensatory time, at their straight time rate, for time spent in excess of their normal working schedule, that contributes to the City's mission, goals and objectives. When the accrued compensatory time is used for time off it is considered exempt compensatory leave.The following provisions will apply exempt compensatory leave:

1. Compensatory time is earned on an hour-for-hour basis for each hour of overtime worked beyond a standard schedule or eighty (80) hours per pay period. The employee must report the hours on the employee's official time record, or no compensatory time will be earned.
2. The employee must obtain approval from their supervisor to work hours which may result in the accrual of exempt compensatory time. Supervisors should do their best to flex schedules in lieu of awarding exempt compensatory time.
3. Exempt compensatory leave cannot be earned for travel or time exceeding eight (8) hours per day when attending conferences or training events.
4. Each fiscal year (ending with the last payroll period of the same fiscal year), exempt employees are allowed up to earn a maximum of forty (40) hours of accrued compensatory time for exempt compensatory leave.
5. Any compensatory time exceeding forty (40) hours will not be considered for the exempt compensatory leave and should be flexed within the eighty (80) hour pay period.
6. Exempt employees must request to use exempt compensatory leave in the same manner as any other benefit leave and it must be approved by their supervisor prior to it being used.
7. Exempt Compensatory Leave can be used in same intervals as other leave usage 0.25 hours intervals up to forty (40) hours.
8. Exempt compensatory leave has no monetary value and **will not** be converted to a cash pay under any circumstances.
9. Any unused exempt compensatory leave **will not** be paid out at the time of an employees' separation or retirement from City employment.

10. Exempt compensatory leave expires at the end of the last pay period of the fiscal year it was accured.
11. Nothing in this policy guarantees any employee in an exempt position will be allowed to work hours resulting in the accrual or use of exempt compensatory leave.
12. Employees will continue to record all hours worked, even after hitting the forty (40) hours Exempt Compensatory Leave time.
13. This policy takes effect on January 2, 2026

RECORD OF ORDINANCES

CITY OF UPPER ARLINGTON
STATE OF OHIO

ORDINANCE NO. 44-2025

TO AMEND CHAPTER 155 – PERSONNEL CODE OF THE UPPER ARLINGTON CODE OF ORDINANCES

WHEREAS, Chapter 155 of the Personnel Code has been reviewed as part of the City's administrative code cleanup project; and

WHEREAS, the amendments include both technical corrections and substantive changes affecting employee compensation and benefits; and

WHEREAS, the most significant substantive change authorizes the City Manager to create an hour-for-hour compensatory time program for overtime-exempt employees, intended to address situations when schedule flexing within a pay period is not possible.

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

SECTION 1. Chapter 155 – Personnel Code of the Upper Arlington Code of Ordinances is hereby amended as described in Exhibit A.

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

CHAPTER 155. PERSONNEL CODE

§ 155.02 COMPENSATION.

(A) The compensation plan is designed as a fair and equitable method for payment of employees in the city with a target market rate of one hundred three percent (103%). 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.

(1) *Market adjustment:* The market adjustment is the component that is used ~~to insure that~~to ensure that the salary schedule is adjusted equally across-the-board to reflect changes in the wage index. Three (3) considerations, not all inclusive, dictate whether or not a wage adjustment will be administered: changes in union contract positions which cause salary compression with positions not covered by the contract, changes in the wage index based upon the Bureau of Labor Statistics wage index for state and local governments (BLS wage index) and the budgetary constraints of the city. Each year city council may vote on wage adjustment(s) to the salary schedule; a percentage increase will be applied to the salary ranges as determined by council. City council may utilize the BLS wage index to determine any wage adjustment(s) to the salary schedule.

(2) *Performance award:* The performance award component is designed to reward job performance, therefore, serving as an incentive system. Base salary increases and bonuses are awarded to employees whose performance is evaluated as consistently ~~competent, satisfactory and/or exceed expectation~~meeting expectations, exceeding expectations, or outstandings~~~~. The performance appraisal is essential to the effective utilization of this component. The merit system is based upon the principle that satisfactory, or above, performance should be rewarded because such performance is a greater contribution to the city than unsatisfactory. The performance award is strictly used to monetarily reward satisfactory or above satisfactory performance.

(B) Employees shall be paid a salary or wage based on the salary range for their position as set forth in the salary schedule adopted by city council. Salary increases from the performance award component shall be effective beginning in the payroll period that includes the employee's anniversary date. The resulting salary shall not exceed the maximum rate for the position. New employees shall not be entitled to a salary increase from the performance award component unless they have completed probation~~been employed by the city for at least six (6) months~~.

(C) *Part-time employment:* The same principles, which apply to the compensation plan for full-time regular employees shall determine salary procedures for part-time employees.

(D) It shall be the responsibility of the appointing authority to implement the performance appraisal process by conducting or having conducted, an appraisal of performance.

(E) The pay schedule of all employees, except city council members, shall be on a bi-weekly basis. The pay schedule of city council members shall be on a monthly basis.

(F) The entry level of pay for all positions shall be recommended to the appointing authority or determined by the appointing authority at the amount necessary to employ that applicant with the best overall set of qualifications, as determined by the employment process.

(G) Eligible Eemployees shall be compensated for overtime, as follows:

(1) Employees working a forty-hour work week, at the rate of one and one-half (1½) times their regular hourly rate.

(2) All overtime compensation shall be by cash payment unless the employee elects to receive compensatory time off in accordance with this section. An eligible full-time employee, prior to performing overtime, may elect to receive compensatory time in lieu of the cash payment. For seasonal and part-time employees, the city expressly reserves its right to require compensation of overtime by cash payment in the manner provided in C.O. § 155.02(G)(1). No one should coerce or pressure the employee to receive compensatory time instead of the cash payment. Such compensatory time shall not exceed a total accumulation of over two hundred forty (240) hours.

(3) The use of compensatory time shall be approved in advance by the department head or designee.

(4) Any compensatory time earned in excess of the two hundred forty-hour limitation or earned during the month of December shall be by cash payment. Public service employees shall be paid a cash payment for earned but unused compensatory time in the pay period prior to November 1. For all other eligible employees, compensatory time that has not been used by December 1 of each year shall be paid by cash payment at the rate of pay in effect in the first December pay period unless otherwise approved by the appointing authority. An employee may be permitted to carry over compensatory time to the following year upon approval by the appointing authority.

(H) The City Manager may establish a compensatory time program for employees exempt from overtime, provided any hours earned under this program are accrued at an hour for hour (straight time) rate.

(I) *Reinstated employees:* A reinstated employee shall be paid at a salary rate within the approved salary range for the position in which the employee is reinstated. The salary level in the range will be related to, but not limited to, such factors as performance, experience and length of previous service in the jurisdiction and shall be set by the city manager.

(JI) *Temporary work at a higher classification:* An employee assigned temporarily to a position of higher classification shall be compensated at the minimum of that class or seven percent (7%) above the employee's present rate, whichever is higher, for all hours worked at the higher classification, provided a minimum of sixteen (16) consecutive hours are worked in the higher class.

(KJ) The city manager shall maintain a performance bonus program not to exceed .0066 of non-union wages as an incentive for highly meritorious service. The performance bonus may include, but is not limited to, a certificate of appreciation or a cash payment.

(LK) The city manager shall maintain a discretionary fund to be used for acts of appreciation to employee teams, not to exceed .001 of total wages.

(ML) The city manager shall have the authority to make salary adjustments within the established ranges, exclusive of the collective bargaining agreements, for good cause shown and to ensure that the goal of a fair and equitable compensation system is properly administered.

(Ord. No. 6-2012; Ord. No. 6-2012, 2-13-2012; Ord. No. 54-2013; Ord. No. 62-2022, § 1(Exh. A), 10-3-2022)

§ 155.03 HOLIDAYS.

(A) The following days are declared paid holidays from which employees will be excused from work:

New Year's Day: January 1

Martin Luther King Day: Third Monday in January

President's Day: Third Monday in February

Memorial Day: Last Monday in May

Juneteenth: June 19

Independence Day: July 4

Labor Day: First Monday in September

Veteran's Day: November 11

Thanksgiving Day: Fourth Thursday in November

Christmas Day: December 25

(B) Full-time employees are eligible to receive eight (8) hours of holiday pay. Part-time employees who work an average of thirty (30) or more hours a week on a year-round basis are eligible to receive holiday pay for the number of hours normally scheduled to work on that day, up to eight (8) hours. Part-time employees who work an average of less than thirty hours per week are not eligible to receive holiday pay unless authorized by the city manager. The city attorney and city clerk ~~is~~ are authorized to designate ~~deputy clerks~~part-time employees in their departments ~~who work less than thirty (30) hours a week~~ to receive the holiday pay described in this section.

(C) When any holiday listed above falls on Saturday, the preceding work day shall be considered the holiday. When the holiday falls on a Sunday, the following work day shall be considered the holiday. In the event the federal and state governments shall designate a day of the week for any of the holidays specified above, then said day shall be observed in accordance with said designation.

(D) In order for an employee to receive holiday pay, the employee must have actually worked on their scheduled day before and after the holiday unless the employee had scheduled approved leave time. Employees on an approved leave of absence, such as FMLA or parental leave, are eligible for holiday pay.

(E) When any holiday listed above falls while an employee is on approved vacation time, such holiday shall not be charged against vacation leave.

(F) Each non-exempt full-time and part-time employee who is required to work on a day designated as a holiday shall, in addition to receiving holiday pay for the holiday (if applicable), be paid at the rate of one and one-half (1½) times the rate of pay for all hours worked on the holiday. When the actual holiday and observed holiday do not fall on the same day and the employee is assigned to work on either or both, the employee will be eligible to be paid at the rate of one and one-half (1½) times the rate of pay for all hours worked on those days. Holiday pay does not count towards the forty-hour workweek for the purpose of overtime.

(G) If an employee's work schedule is other than Monday through Friday, the employee will receive holiday pay for holidays observed on their day off regardless of the day of the week on which they are observed.

(H) Each full-time employee working four (4) workdays of ten (10) hours per day shall be paid eight (8) hours pay for a holiday. The employee has the option of supplementing the remaining two (2) hours with leave time or modifying work week to eight (8) hour days so that the employee's hours for the week are still forty (40) hours.

(Ord. No. 32-2022, § 1, 4-11-2022; Ord. No. 62-2022, § 1(Exh. A), 10-3-2022; Ord. No. 62-2024, § 1(Exh. A), 11-4-2024)

§ 155.05 VACATION TIME.

(A) *Accruals:* Each full-time employee shall accrue vacation based on the schedules listed in the tables below effective January 1, 2022. The appointing authority may approve a member of the senior executive class who is within three (3) years of his or her retirement date to maintain the vacation plan effective prior to January 1, 2022 if that person provides notice of retirement for a date prior to January 1, 2025 by December 31, 2021. Employees currently on the grandfathered vacation accrual plan will be given the option to move to the current vacation accrual plan effective January 1, 2022 for the remainder of their service with the city.

Table 1: Current Vacation Accrual Plan (Full-time general employees hired after January 1, 2011)

Years of Service	Accrual per pay period (hours)	Annual rate (hours)
<1	3.077	80
5	4.615	120
15	6.154	160
20	7.690	200

Table 2: Grandfathered Vacation Accrual Plan (Full-time general employees hired before January 1, 2011)

Years of Service	Accrual per pay period (hours)	Annual rate (hours)
<1	3.077	80
5	4.615	120
10	5.385	140
13	6.154	160
13+	Additional .3077 per pay for each additional 3 years of continuous service	

Table 3: Full-time employees in the senior executive class hired after January 1, 2011

Years of Service	Accrual per pay period (hours)	Annual rate (hours)
<1	4.615	120
5	6.154	160
15	7.077	184
20	7.690	200

Table 4: Full-time employees in the senior executive class hired before January 1, 2011

Years of Service	Accrual per pay period (hours)	Annual rate (hours)
<1	4.615	120
5	6.154	160
12	7.69	200
12+	Additional .3077 per pay for each additional 3 years of continuous service	

(B) *Accrual exceptions:* The appointing authority shall have the authority to make adjustments in the amount of vacation leave accrued or credited for new hires in non-bargaining unit positions to ensure the hiring of the best qualified candidate for the position. The appointing authority may consider previous public or private

employment and credit the employee with time worked in the relevant positions. Such credit will be applied on an individual basis to a placement within this vacation schedule.

(C) Vacation time shall be at full pay at the current salary rate.

(D) All full-time employees shall begin accrual of vacation in the first full pay period and upon completion of all regular work days within a pay period thereafter. Vacation time is not accrued if separation occurs prior to completion of all regular work days within a pay period.

(E) The accrual balance will appear to the credit of the employee, but will not be available for use as approved vacation leave until the employee has served for a period of one hundred eighty (180) days, unless otherwise approved by the appointing authority. Vacation use will not be permitted within one hundred eighty (180) days unless negotiated at the time of hire because of previous commitments, or unless approved by the appointing authority. Only requests for vacation less than or equal to the accrued balance will be approved.

(F) *Vacation carryover:* Each full-time employee shall be permitted an annual standard maximum carryover of three (3) times the employee's annual vacation accrual rate. Any accrued vacation leave in excess of the maximum carryover limits standing to the credit of the employee on December 31 shall become void on that date. Requests to carry over additional hours into the following year may be approved by the appointing authority. Approval of such requests will be limited to instances where factors beyond the employee's control or directly related to the operational needs of the city prevented the employee from using the accrued vacation.

(G) The city is permitted to offer a program under which employees with five (5) years of service with Upper Arlington may elect to cash in up to eighty (80) hours of vacation time each year.

(H) *Scheduling:* Employees shall request vacation leave as far in advance as possible and approval is at the discretion of the supervisor. In the event of conflicting requests, the department director shall resolve the conflict based on the operating needs of the department/division.

(I) *Vacation payout upon ending employment:*

(1) Where an employee becomes deceased while in paid status in city employment, any accrued but unused vacation leave to the employee's credit shall be paid in a lump sum pursuant to applicable state and federal requirements.

(2) Any employee leaving the city shall be paid a lump sum amount for any accrued but unused vacation leave.

(3) Prior to their retirement, an employee who anticipates being a rehired retiree may make a request in writing to the city manager to carryover vacation into their rehired position. The city manager has the authority to approve this request.

(J) Accrual of the annual vacation rate is based upon twenty-six (26) regular pay dates within the calendar year. No additional accrual will be credited when a 27th pay date occurs within the calendar year.

(Ord. No. 118-2009; Ord. No. 5-2011; Ord. No. 6-2012; Ord. No. 79-2012; Ord. No. 82-2021, § 1, 12-13-2021; Ord. No. 62-2022, § 1(Exh. A), 10-3-2022)

§ 155.06 SICK LEAVE.

(A) All full-time employees shall accrue sick leave at the rate of 4.615 hours for each pay period.

(B) After the third consecutive day of illness, the employee may be required to secure a certificate from a doctor ~~giving information as to the circumstances involved or nature of the illness~~.

(C) Unused sick leave shall be cumulative with no maximum.

(D) Employees may use sick leave upon approval by their supervisor or manager. The employee must give the ~~reason for the sick leave and~~ location of convalescence, if different than the home address.

(E) Sick leave may be used in as small as one-fourth of an hour (fifteen-minute) increments.

(F) Reserved.

(G) Reserved.

(H) Reserved.

(I) Reserved.

(J) Reserved.

(K) New employees may transfer unused sick leave credit which was not converted to a cash benefit from another Ohio public agency as long as: 1) Employment occurs within ten (10) years of the employee's termination date from the transferring agency. 2) The employee has not already converted the sick leave credit into a cash benefit with the transferring agency. 3) The sick leave credit to transfer does not exceed one thousand nine hundred twenty (1,920) hours. 4) The employee submits required documentation from the transferring agency within ninety (90) days of their start date, as specified in the city's personnel rules.

(L) Reserved.

(M) Payment for unused sick leave.

(1) All full-time employees shall at the time of their retirement, receive payment in a lump sum of one (1) hour of pay for each four (4) hours of accumulated unused sick leave to their credit for accruals up to and including one thousand nine hundred twenty (1,920) hours.

(2) *Senior executive sick leave conversion upon retirement:* Executives at the time of retirement shall receive payment in a lump sum in accordance with the following schedule:

(a) Up to one thousand four hundred forty (1,440) hours, at the rate of one (1) hour of pay for each four (4) hours of accumulated and unused sick leave to the executive's credit.

(b) From one thousand four hundred forty (1,440) hours to one thousand nine hundred twenty (1,920) hours, at the rate of one (1) hour of pay for each three (3) hours of accumulated and unused sick leave to the executive's credit.

(c) Above one thousand nine hundred twenty (1,920) hours, at the rate of one (1) hour of pay for each two (2) hours of accumulated and unused sick leave to the executive's credit.

(d) For executives, the hourly rate of pay shall be computed on the basis of a forty-hour work week.

(3) Executives who have in excess of one thousand nine hundred twenty (1,920) hours to their credit at the end of the calendar year may convert the hours in excess of one thousand nine hundred twenty (1,920) into cash at the rate of one (1) hour of pay for each two (2) hours of sick leave.

(4) Prior to their retirement, an employee who anticipates being a rehired retiree may make a request in writing to the city manager to carry over sick leave into their rehired position. The city manager has the authority to approve this request.

(N) *Donating sick leave.* When any employee of the City of Upper Arlington (non-contractual and/or contractual, if not governed by a bargaining unit agreement which is contradictory to this section) has exhausted all sick leave, vacation, personal, compensatory or other time bank available to them due to a disabling illness or injury of themselves or an immediate household family member, other employees of the city may volunteer to donate sick leave, vacation, compensatory time, personal or holiday time to the affected employee according to the administrative guidelines established by the city manager

(Ord. No. 6-2012, 2-13-2012; Ord. No. 5-2017, § 4, 2-13-2017; Ord. No. 62-2022, § 1(Exh. A), 10-3-2022)

§ 155.07 WAGE CONTINUATION POLICY.

(A) Wage continuation.

(1) A full-time employee may be granted wage continuation not to exceed two hundred forty (240) hours per injury or occupational disease. ~~Safety forces' executives shall be granted wage continuation not to exceed one thousand forty (1,040) hours per injury.~~ Wage continuation shall be charged at the rate of one (1) hour for each hour absent.

(2) Wage continuation may be granted to any full-time employee only for injuries or other disabilities which are incurred in the performance of city employment and which are determined by a licensed physician to have so disabled such employee that the duties of his/her position cannot be performed and have been approved as workers compensation. Musculoskeletal, cardiovascular, respiratory, and pulmonary disabilities are some, but not all, possible examples of such service~~-~~related injuries.

(3) Pending the determination of the workers compensation claim, wage continuation request approval will be pending that determination. An employee may use other leave, which would be re-credited to the employee if the wage continuation is approved.

(Ord. No. 62-2022, § 1(Exh. A), 10-3-2022)

§ 155.08 SHORT-TERM AND LONG-TERM MEDICAL DISABILITY.

(A) Each full-time employee is eligible for the short-term medical disability program. Each full-time employee, not eligible under the Ohio Ppublic Eemployees Rretirement Ssystem (OPERS) or the Ohio Ppolice and Ffire Ppension Ffund (OP&F) for disability coverage, is eligible for the long-term medical disability program for non-work~~-~~related illnesses and injuries. Such illnesses and injuries include~~,~~ but are not limited to serious diseases; disabilities caused by pregnancy, child~~-~~birth, or related medical conditions or physical impairment due to accidents. The city may require certification of an employee's continuing illness or disability by a physician.

(B) The short-term program provides ~~for~~ payment to the employee from the 46th day of accident or illness for a maximum of one hundred eighty (180) days at sixty percent (60%) of the employee's gross wages.

(C) The long-term program provides for payment to the employee from the 181st day of the accident or illness until the employee becomes eligible under ~~the public employees retirement system~~OPERS or ~~the police and fire pension fund~~OP&F, up to a maximum of two (2) years at sixty percent (60%) of the employee's gross wages in effect at that time.

(D) The employee may elect to use all or part of their accumulated sick leave in order to make up any difference between one hundred percent (100%) of their gross wages and the amount which they receive under the disability programs.

(E) If an employee exhausts all sick leave benefits, other approved leave may be granted by the city manager.

(F) If, while receiving payments for short-term or long-term disability, the employee performs work for the city or another employer, the amount of payment under the disability program shall be reduced by the compensation which he receives during that time period.

(G) While an employee is paid short-term or long-term disability benefits pursuant to this section, vacation and sick leave accruals shall cease and step/merit increases would not be awarded until returning to work.

(H) The city shall maintain applicable insurance benefits for the employee while on short-term disability.

(I) Upon returning to work following a short or long-term medical disability leave, an employee must present written certification from a physician attesting to the employee's ability to perform the duties listed in the employee's job description.

(J) In the event that a disability claim is denied by the ~~third party~~third-party administrator, the employee may follow the appeal process in the employee benefit plan in the employee handbook.

(K) The city manager or designee shall be responsible for the administration of the short-term and long-term disability programs.

(Ord. No. 7-2013; Ord. No. 62-2022, § 1(Exh. A), 10-3-2022)

§ 155.10 LEAVES OF ABSENCE.

(A) In an effort on behalf of the city to be flexible and provide latitude to employees in unique or special circumstances, leaves of absence may be granted to employees by the city under special circumstances. Eligibility for a leave of absence will be reviewed on a case-by-case basis and will be limited to full-time, regular employees with at least two (2) consecutive years of service or to situations where the city must accommodate a disability under the Americans with Disabilities Act (ADA).

(B) Leaves of absence for the following situations or emergencies will be considered:

(1) To allow employees to attend courses in training, or recognized colleges or universities.

(2) Personal leave of absence may be granted to an employee to attend to personal matters in cases in which the city determines that an extended period of time off would be in the best interest of the employee and the city, including but not limited to inpatient substance abuse treatment.

(3) For other purposes deemed beneficial to the city and the employee.

(C) Leaves of absence are granted without pay except in special and unusual circumstances. Insurance benefits are continued during leaves of absence provided the employee continues paying the employee's portion of the premium~~.~~ .

(D) Requests for a leave of absence must be made in writing by the employee. All leaves must be approved by the department director and the appointing authority. permitted leaves are limited to six (6) weeks at which time any request for additional leave must be made.

(E) An employee returning to work from leave shall be reinstated to the employee's former position or a comparable position.

(F) If an employee fails to return to work at the conclusion of a permitted leave, the employee will be terminated from employment, unless the city manager and department director grant an extension.

(G) Leave of absence may be paid leave by using personal days, vacation and sick leave. When an employee is on leave of absence without pay, vacation and sick leave accruals shall cease and merit increases would not be retroactive while in unpaid status.

(Ord. No. 62-2022, § 1(Exh. A), 10-3-2022)

§ 155.13 MISCELLANEOUS BENEFITS.

(A) The city shall provide an employee assistance program (EAP) or similar mental health or substance abuse counseling services as offered by the city's chosen insurance provider, to improve the quality of life of employees and their families and as a result increase productivity of employees. The program will confidentially deal primarily, but not exclusively, with alcoholism, emotional disturbances, familial or marital crises, drug dependencies, work stress and other miscellaneous problems.

(B) *Employee coverages:* The city shall provide health, life, accidental death and dismemberment and dental coverages for all full-time employees, all in accordance with the respective plans adopted by the city governing each such benefit.

(C) *Dependent insurance:* The city shall provide health and dental coverages for the eligible dependents of employees, as defined by the city's health and dental programs. The provision of such dependent coverage shall be at the option of the employee.

(D) *Premium costs:* The city and the employee shall pay the premium costs for employee and dependent insurance coverage as follows:

(1) The city shall pay the premium cost minus the employee's contribution as set forth in subsections (2) and (3).

(2) A non-bargaining unit employee shall pay the same amount of contribution paid by the bargaining unit employees.

(3) The employee shall equally incur the cost of any increase in premium costs.

(4) The year before implementation will serve as the base year for determining the city's premium cost and the employee's contribution of any premium increase.

(E) Senior executive class group term life insurance coverage has a death benefit of an amount equal to two (2) times the executive's base salary rounded to the nearest one thousand dollars ($1,000.00).

(F) All active full-time employees ~~residing in the United States~~, excluding executives, firefighters, police officers, temporary and seasonal employees are eligible for city-paid employee group term life and accidental death and dismemberment insurance coverage with a death benefit of an amount of fifty thousand dollars ($50,000.00) through the age of sixty-five (65) at which time the benefit reduces pursuant to the approved policy. Coverage amounts for police officers and firefighters are as specified in their respective bargaining unit agreements.

(Ord. No. 79-2012; Ord. No. 71-2014, § 1, 12-8-2014; Ord. No. 62-2022, § 1(Exh. A), 10-3-2022; Ord. No. 37-2024, § 1(Exh. A), 6-3-2024)

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Authors:	Brent Lewis, Finance Department Director
Council Meeting Date:	December 8, 2025
Subject/Legislative Item:	Ordinance No. 48-2025 - An ordinance to appropriate and transfer funds - 2025 Budget
Purpose:	To have the the City Council authorize certain amendments to the 2025 adopted budget as required by City Code and to authorize the advance of funds.
Executive Summary:	City staff has conducted a year-end review of the City's 2025 budget and is proposing the noted amendments for the City Council's approval. City staff is also requesting the City Council's authorization to advance of funds from the General Fund to the Kingsdale Center TIF Fund.

Purpose and Impact

The Finance staff has completed a comprehensive review of the 2025 budget year's revenue estimates and appropriations for anticipated amendments.

Exhibits 1 and 2 have been included to supplement this report to show the impact of the proposed adjustments on each affected fund and provide further details to each proposed adjustment. It should be noted that revenue adjustments are not required to be approved by the City Council. However, adjustments that staff will be making have been included in Exhibit 1 to help show the impact on fund balance.

It should be noted that the only adjustments proposed at this time are for those items that need to be made to ensure year-end compliance with budgetary rules/regulations. Staff has not proposed reductions for projected unused appropriations or reductions/additions in projected revenue estimates if they are not needed for compliance purposes (realized less than projected department budget spending).

Amendments typically consist of:

• Requesting new appropriations related to unbudgeted goods or services that have come up in the second half of the year and have been estimated as potential needs before the end of the year;
• Requesting additional (reducing) appropriations for goods or services that were determined to be initially under/over budgeted; or,
• Requesting a re-allocation of existing appropriations.

Summary
The proposed appropriation amendments include an overall *reduction* of approximately $3.2M in appropriations across several funds. There are also several re-allocations of personal service dollars within the Public Service and Public Works departments to align appropriations with how payroll has been charged throughout the year.

The most significant of the proposed amendments is the need for a $1M advance from the General Fund to the Kingsdale Center TIF Fund. The advance is needed in order to make required debt payments. This fund did not receive the anticipated PILOT payments in 2025 due to hold-ups at the state/county with processing the TIF. It is anticipated that all PILOT payments will be reconciled and received in 2026. The amount will be returned to the General Fund when the funds are received.

As noted previously, revenue estimates are not required to be approved by the Council but are provided to show the true impact on a particular fund's balance. An overall reduction of $1.77M in revenue estimates is being made as noted on Exhibit 1.

History
Every December, the Finance Department seeks Council approval for budgetary compliance.

Alternatives
Amendments to the year-end appropriations are being made to meet compliance with budgetary rules/regulations. Council could also propose additional amendments.

Attachments

1.	Exhibit 1 - YE Budget Summary
2.	Exhibit 2 - YE Budget Summary
3.	Ordinance No. 48-2025

2025 YEAR END Budget Adjustments

ALL #S PRESENTED ROUNDED TO WHOLE DOLLAR ON THIS SUMMARY SHEET	101 General Fund	102 Capital Asset Management	105 Self Insurance Fund	215 Law Enforcement Fund	231 Mayor's Court Special Fund	253 LAMU TIF	254 Lane Ave. TIF	256 Arlington Crossing TIF	259 Kingsdale Core TIF Fund	265 Kingsdale Center TIF	266 Gateway TIF	301 General Bond Retirement Fund	404 Infrastructure Improvement Fund	405 Estate Tax Improvement Fund
Revenue Adjustments from Adopted:														
Payments in lieu of taxes	$ -	$ -	$ -	$ -	$ -	$ (38,000)	$ (33,000)	$ (50,000)	$ -	$ (1,130,000)	$ (1,028,000)	$ -	$ -	$ -
Investment Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	(8,000)	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	50,000	300,000	-	-	-	-	-	-	-	-	1,000,000	-
OFU - Transfers In	-	-	-	-	-	-	-	-	-	-	-	(1,654,000)	-	-
OFU - Advances In	(194,000)	-	-	-	-	-	-	-	-	1,000,000	-		-	-
Total Revenue	(194,000)	-	50,000	300,000	(8,000)	(38,000)	(33,000)	(50,000)	-	(130,000)	(1,028,000)	(1,654,000)	1,000,000	-
Appropriation Changes:														
Supplemental Appropriations	1,000,000	(1,300,000)	-	-	-	-	-	-	61,000	(190,000)	(150,000)	(1,600,000)	(194,000)	85
Transfer of Appropriations	-	-	-	-	-	-	-	-	-	-	-	-	(100,000)	-
Total Appropriations	1,000,000	(1,300,000)	-	-	-	-	-	-	61,000	(190,000)	(150,000)	(1,600,000)	(294,000)	85
Effect on Fund Balance	(1,194,000)	1,300,000	50,000	300,000	(8,000)	(38,000)	(33,000)	(50,000)	(61,000)	60,000	(878,000)	(54,000)	1,294,000	(85)
Current Amended Budget Fund Balance (ENDING)	36,441,775	26,458,652	1,056,300	2,262,532	49,128	734,455	296,086	1,029,724	1,077,801	29,832	1,010,909	352,116	2,712,199	85
NEW Amended Budget Fund Balance (ENDING)	$ 35,247,775	$ 27,758,652	$ 1,106,300	$ 2,562,532	$ 41,128	$ 696,455	$ 263,086	$ 979,724	$ 1,016,801	$ 89,832	$ 132,909	$ 298,116	$ 4,006,199	$ -

Consolidated effect on all fund balances **407,915**

Exhibit 1

2025 YEAR END Budget Adjustments

ALL #S PRESENTED ROUNDED TO WHOLE DOLLAR ON THIS SUMMARY SHEET	610 Employee Benefits Fund	710 Solid Waste Fund	720 Water Surcharge Fund	730 Sanitary Sewer Surcharge Fund	740 Stormwater Management Fund	750 Swimming Pools Fund	948 Rotary Fund	949 Construction Withholding Fund	950 Mayor's Court Agency Fund	**Grand Totals of All Adjusted Funds**
Revenue Adjustments from Adopted:										
Payments in lieu of taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ (2,279,000)**
Investment Revenue	-	30,000	-	-	-	-	-	-	-	**30,000**
Charges for Services	(400,000)	260,000	70,000	140,000	-	(100,000)	-	-	-	**(30,000)**
Fines and forfeitures	-	-	-	-	-	-	-	-	(50,000)	**(58,000)**
Miscellaneous revenue	-	10,000	360,000	-	-	-	200,000	(500,000)	-	**1,420,000**
OFU - Transfers In	-	-	-	-	-	-	-	-	-	**(1,654,000)**
OFU - Advances In	-	-	-	-	-	-	-	-	-	**806,000**
Total Revenue	(400,000)	300,000	430,000	140,000	-	(100,000)	200,000	(500,000)	(50,000)	**(1,765,000)**
Appropriation Changes:										
Supplemental Appropriations	-	-	-	-	-	-	250,000	-	(50,000)	**(2,172,915)**
Transfer of Appropriations	-	-	50,000	20,000	30,000	-	-	-	-	**-**
Total Appropriations	-	-	50,000	20,000	30,000	-	250,000	-	(50,000)	**(2,172,915)**
Effect on Fund Balance	(400,000)	300,000	380,000	120,000	(30,000)	(100,000)	(50,000)	(500,000)	-	**407,915**
Current Amended Budget Fund Balance (ENDING)	1,984,415	1,345,535	1,707,265	2,596,101	2,123,159	571,863	1,158,254	1,608,854	26,257	**86,633,297**
NEW Amended Budget Fund Balance (ENDING)	$ 1,584,415	$ 1,645,535	$ 2,087,265	$ 2,716,101	$ 2,093,159	$ 471,863	$ 1,108,254	$ 1,108,854	$ 26,257	**$ 87,041,212**

Consolidated effect on all fund balances

Exhibit 2

2025 YEAR END REVIEW
Supplemental Appropriations

			Supplemental/Transfer			Breakdown By Budget Category					
	Fund	Department	Supplemental Appropriations	Transfer of Appropriations	Total	Personal Services	Other than Personal Services	Capital	Transfers/ Advances	Total	Description
101	General Fund	Public Service	$ -	$ 100,000	$ 100,000	$ 100,000		$ -	$ -	$ 100,000	Transfer appropriations from the Infrastructure Fund to align budgets with how payroll is being charged.
101	General Fund	Public Works		(100,000)	(100,000)	(100,000)		-	-	(100,000)	Transfer appropriations to the utility funds to align budgets with how payroll is being charged.
101	General Fund	Transfers	1,000,000	-	1,000,000	-	-	-	1,000,000	1,000,000	Additional appropriations requested to advance funds to the Kingsdale Center TIF Fund in order to make debt payments. This fund did not receive the anticipated PILOT payments in 2025 due to hold ups at the state/county with processing the TIF. It anticipated that all PILOT payments will be reconciled and received in 2026.
	Total General Fund		**1,000,000**	**-**	**1,000,000**	**-**	**-**	**-**	**1,000,000**	**1,000,000**	
102	Capital Asset Management Fund		(1,300,000)	-	(1,300,000)	-		-	(1,300,000)	(1,300,000)	Reduce appropriations as a result of the debt refunding that occurred during 2025.
	Total Capital Asset Management Fund		**(1,300,000)**	**-**	**(1,300,000)**	**-**	**-**	**-**	**(1,300,000)**	**(1,300,000)**	
259	Kingsdale Core TIF Fund	Finance	61,000	-	61,000	-	75,000	-	(14,000)	61,000	Additional appropriations requested for the payment of the UA schools share of the TIF due prior year late payment being received in 2025. These additional appropriations are offset by a reduction in appropriations as a result of the debt refunding that occurred during 2025.
	Total Kingsdale Core TIF Fund		**61,000**	**-**	**61,000**	**-**	**75,000**	**-**	**(14,000)**	**61,000**	
265	Kingsdale Center TIF Fund	Finance	(190,000)	-	(190,000)	-	-	-	(190,000)	(190,000)	Reduce appropriations due expected TIF payments not being received. Debt payments were realigned.
	Total Kingsdale Core TIF Fund		**(190,000)**	**-**	**(190,000)**	**-**	**-**	**-**	**(190,000)**	**(190,000)**	
266	Gateway TIF Fund		(150,000)		(150,000)	-	-	-	(150,000)	(150,000)	Reduce appropriations due expected TIF payments not being received. Debt payments were realigned.
	Total Gateway TIF Fund		**(150,000)**	**-**	**(150,000)**	**-**	**-**	**-**	**(150,000)**	**(150,000)**	
301	General Bond Retirement Fund	Finance	(1,600,000)	-	(1,600,000)	-	(1,600,000)	-	-	(1,600,000)	Reduce appropriations as a result of the debt refunding that occurred during 2025.
	Total General Bond Retirement Fund		**(1,600,000)**	**-**	**(1,600,000)**	**-**	**(1,600,000)**	**-**	**-**	**(1,600,000)**	
404	Infrastructure Improvement Fund	Public Service	-	(100,000)	(100,000)	(100,000)	-	-	-	(100,000)	Transfer appropriations to the General Fund to align budgets with how payroll is being charged.
404	Infrastructure Improvement Fund	Transfers	(194,000)	-	(194,000)	-			(194,000)	(194,000)	Reduce appropriations (return of advance to General Fund) due to UACC donations not being received in 2025 as budgeted. Amounts will be carried over to 2026.
	Total Infrastructure Improvement Fund		**(194,000)**	**(100,000)**	**(294,000)**	**(100,000)**	**-**	**-**	**(194,000)**	**(294,000)**	
405	Estate Tax Improvement Fund	Various	85	-	85	-	-	85	-	85	Additional appropriations requested to eliminate remaining balance in the fund.
	Total Estate Tax Improvement Fund		**85**	**-**	**85**	**-**	**-**	**85**	**-**	**85**	
720	Water Surcharge Fund	Public Works	-	50,000	50,000	50,000	-	-	-	50,000	Transfer appropriations from the General Fund to align budgets with how payroll is being charged.
	Total Water Surcharge Fund		**-**	**50,000**	**50,000**	**50,000**	**-**	**-**	**-**	**50,000**	
730	Sewer Surcharge Fund	Public Works		20,000	20,000	20,000	-	-	-	20,000	Transfer appropriations from the General Fund to align budgets with how payroll is being charged.
	Total Sewer Surcharge Fund		**-**	**20,000**	**20,000**	**20,000**	**-**	**-**	**-**	**20,000**	

Exhibit 2

2025 YEAR END REVIEW
Supplemental Appropriations

			Supplemental/Transfer			Breakdown By Budget Category					
	Fund	Department	Supplemental Appropriations	Transfer of Appropriations	Total	Personal Services	Other than Personal Services	Capital	Transfers/ Advances	Total	Description
740	Stormwater Management Fund	Public Works		30,000	30,000	30,000		-	-	30,000	Transfer appropriations from the General Fund to align budgets with how payroll is being charged.
	Total Stormwater Management Fund		**-**	**30,000**	**30,000**	**30,000**	**-**	**-**	**-**	**30,000**	
948	Rotary Fund	Finance	250,000	-	250,000	-	250,000	-	-	250,000	Additional appropriations requested for the passthrough payments of PACE assessments, not fully included in the original budget.
	Total Rotary Fund		**250,000**	**-**	**250,000**	**-**	**250,000**	**-**	**-**	**250,000**	
949	Mayor's Court Collection Fund	Finance	(50,000)	-	(50,000)	-	(50,000)	-	-	(50,000)	Reduce appropriations due to expenditures and revenues being less than budgeted.
	Total Mayor's Court Collection Fund		**(50,000)**	**-**	**(50,000)**	**-**	**(50,000)**	**-**	**-**	**(50,000)**	
	Total Non-General Funds		**(3,172,915)**	**-**	**(3,172,915)**	**-**	**(1,325,000)**	**85**	**(1,848,000)**	**(3,172,915)**	
		TOTAL ALL FUNDS	**$ (2,172,915)**	**$ -**	**$ (2,172,915)**	**$ -**	**$ (1,325,000)**	**$ 85**	**$ (848,000)**	**$ (2,172,915)**	

RECORD OF ORDINANCES

CITY OF UPPER ARLINGTON
STATE OF OHIO

ORDINANCE NO. 48-2025

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:

SECTION 1. The Finance Director is hereby authorized and directed to appropriate $1,000,000 from the unappropriated balance of the General Fund to the Fund Transfers – Fund Transfers category.

SECTION 2. The Finance Director is hereby authorized and directed to transfer $100,000 in appropriations within the General Fund between the following: from Public Works – Personal Service category to Public Service – Personal Service category.

SECTION 3. The Finance Director is hereby authorized and directed to *reduce* $1,300,000 in appropriations in the Capital Asset Management Fund - Fund Transfers – Fund Transfers category.

SECTION 4. The Finance Director is hereby authorized and directed to appropriate $75,000 from the unappropriated balance of the Kingsdale Core TIF Fund and allocate to the Finance – Other Than Personal Services category.

SECTION 5. The Finance Director is hereby authorized and directed to *reduce* $14,000 in appropriations in the Kingsdale Core TIF Fund - Fund Transfers – Fund Transfers category.

SECTION 6. The Finance Director is hereby authorized and directed to *reduce* $190,000 in appropriations in the Kingsdale Center TIF Fund - Fund Transfers – Fund Transfers category.

SECTION 7. The Finance Director is hereby authorized and directed to *reduce* $150,000 in appropriations in the Gateway TIF Fund - Fund Transfers – Fund Transfers category.

SECTION 8. The Finance Director is hereby authorized and directed to *reduce* $1,600,000 in appropriations in the General Obligation Bond Retirement Fund - Fund Transfers – Fund Transfers category.

SECTION 9. The Finance Director is hereby authorized and directed to *reduce* $294,000 in appropriations in the Infrastructure Improvement Fund: Public Service – Personal Service category (-$100,000); Fund transfers – Fund transfers category (-$194,000).

SECTION 10. The Finance Director is hereby authorized and directed to appropriate $85 from the unappropriated balance of the Estate Tax Improvement Fund to the Capital category.

SECTION 11. The Finance Director is hereby authorized and directed to appropriate $50,000 from the unappropriated balance of the Water Surcharge Fund to the Public Works – Personal Services category.

SECTION 12. The Finance Director is hereby authorized and directed to appropriate $20,000 from the unappropriated balance of the Sanitary Sewer Surcharge Fund to the Public Works – Personal Services category.

SECTION 13. The Finance Director is hereby authorized and directed to appropriate $30,000 from the unappropriated balance of the Stormwater Management Fund to the Public Works – Personal Services category.

SECTION 14. The Finance Director is hereby authorized and directed to appropriate $250,000 from the unappropriated balance of the Rotary Fund to the Finance – Other Than Personal Services category.

SECTION 15. The Finance Director is hereby authorized and directed to *reduce* $50,000 in appropriations in the Mayor's Court Agency Fund – Finance – Other Than Personal Services category.

SECTION 16. The Finance Director is hereby authorized to advance $1,000,000 from the General Fund to the Kingsdale Center TIF Fund.

SECTION 17. The Finance Director is hereby authorized to make transfers as needed between appropriation line items of funds in order to bring expenditures in line with appropriation line items and restore appropriations reduced within this ordinance if necessary to bring expenditures in line with appropriation line items.

SECTION 18. The Finance Director is hereby authorized to increase appropriations as needed up to $100,000 in order to accommodate unforeseen expenditures and ensure amounts are within appropriations.

SECTION 19. This ordinance shall take effect immediately upon passage.