

3/9/2026 | 6:00 PM

**Municipal Services Center, Council Chamber
3600 Tremont Road**

- 1. Call to Order/Roll Call**
- 2. Pledge of Allegiance Led by Council Member Nic Fortkamp**
- 3. Consent Agenda**
 - a. Approve February 9, 2026, City Council Meeting Minutes
 - b. Ordinance No. 6-2026 - To Amend the Upper Arlington Code of Ordinances to Enact Chapter 161 - Older Adults Advisory Board, Relative to the Administrative Code
 - c. Ordinance No. 10-2026 - To Amend the 2026 Employee Strength Table for the City Manager's Office to Include a Human Resources Manager Position
- 4. Reports/Presentations**
 - a. Recognition of Women's History Month
 - b. Recognition of USS Arlington
 - c. 2026 CIP Construction Update
 - d. Finance Director Report — January 2026
 - e. Fleet Collective Bargaining Update
- 5. Legislative Items for First Reading/Public Hearing/Council Action**
 - a. Resolution No. 2-2026 - To Establish the Master Plan Task Force and Appoint Its Members (*Munc*)
 - b. Resolution No. 3-2026 - Declaring the City of Upper Arlington's Formal Written Consent to Subsequent Additional Tax Exemptions Applicable by Law to the Parking Facility Parcel Located at 3108 Kingsdale Center, Upper Arlington, Ohio 43221, Which Parking Facility Parcel Comprises a Portion of the Tax Parcel Identification Number 070-004527-00 Assigned by the Franklin County Auditor's Office; and Approving Related Matters (*Oldham*)

6. Legislative Items for First Reading/Public Hearing

- a. Ordinance No. 11-2026 - To Authorize the City Manager to Enter into Contract With OhioHealth Employer Solutions for Occupational Health and Wellness Program Services for the Fire Division

7. Motions

- a. Motion to Approve the 2025-2026 Biennial Budget Supplement (Final Version)

8. Liquor Control

- a. Ohio Division of Liquor Control Notice to Legislative Authority: Request for new D-1 Liquor Permit for UMI Buffet of Columbus LLC, 1841 W. Henderson Road

9. City Manager Update

10. Council Liaison Report

11. Adjournment

February 9, 2026

City Council met in regular session in the Council Chamber of the Municipal Services Center, 3600 Tremont Road, and the meeting was called to order by President Awakessien Jeter at 6:00 p.m.

Members Present: President Ukeme Awakessien Jeter, Vice President Heidi Munc, Nic Fortkamp, John Kulewicz, Laura Oldham, and Ben Tracy

Staff Present: City Manager Steven Schoeny, City Attorney Darren Shulman, City Clerk Krystal Grove, Assistant City Manager Jackie Thiel, Finance Director Brent Lewis, IT Director Ross Morrow, Community Development Director Chad Gibson, Parks & Recreation Director Debbie McLaughlin, Parks & Recreation Deputy Director Jeff Anderson, Community Affairs Director Emma Speight, Public Service Director Gary Wilfong, Police Chief Keith Hall, Assistant Fire Chief Mike Bell, Recreation Superintendent Matt Leber and City Forester Sam Simmons

Pledge of Allegiance

The Pledge of Allegiance was led by Scout Troop 96.

Consent Agenda

- a. **Approve City Council Meeting Minutes for February 2, 2026.**
- b. **Resolution No. 1-2026- To Appoint City Council's Designee for the Purpose of Complying with Ohio Public Records Act Training Requirements**
- c. **Ordinance No. 3-2026- To Authorize the City Manager to Enter into Contract with Franklin County Public Health (FCPH) for 2026 Public Health Services**

Mr. Kulewicz moved, seconded by, Mr. Fortkamp to approve the Consent Agenda. The motion carried with the following vote:

Voting Aye: Munc, Fortkamp, Kulewicz, Oldham, Tracy, and Awakessien Jeter

Absent: Walter

Reports/Presentations

a. Update From the City Tree Commission: Urban Tree Canopy

Kim Landsbergen, Chair of the City Tree Commission, introduced the Urban Tree Canopy assessment, highlighting the ecosystem services provided by the city's trees, including carbon sequestration, stormwater management, air pollution removal, and climate cooling benefits (presentation attached as Exhibit A). City Forester Sam Simmons presented detailed findings from the Urban Tree Canopy assessment conducted by Davey Research Group using 2025 NAEP imagery data. Key findings included:

- Upper Arlington currently has 41% tree canopy coverage, up from 32% in 2016
- The city's tree canopy compares favorably with peer cities
- Between 2011-2025, there was a 22% increase in canopy, with most growth occurring between 2021-2025
- The earlier period (2011-2021) showed loss or stagnation due primarily to the emerald ash borer infestation

The assessment identified approximately 1,100 acres of plantable land in the city, with only 18% (180 acres) being on public property. Planting all available public land could increase canopy coverage from 41% to 44%. Davey provided interactive software allowing the City to weigh planting priorities based on various factors including stormwater management, heat island effect, and socioeconomic considerations. Key recommendations included:

- Continue planting trees in priority areas
- Ensure "right tree, right place" practices
- Promote private tree planting
- Preserve existing trees
- Provide proactive maintenance for city trees
- Evaluate policy and planning frameworks
- Continue data collection
- Set specific canopy goals

Council discussion focused on the previous 40% canopy goal and how to establish new goals. President Awakessien Jeter inquired about the shift in goal-setting strategies since the previous target of 40% canopy coverage had been achieved. Ms. Simmons clarified that while goals are essential, they are moving away from a blanket percentage approach. Instead, they are focusing on addressing areas with low canopy and understanding what has been successful in areas with higher coverage. Ms. Simmons also highlighted the importance of the upcoming master plan process in determining the future vision and priorities for tree canopy management in Upper Arlington.

Mr. Kulewicz expressed curiosity about the historical types of trees in Upper Arlington before development and whether efforts are being made to plant those species again. Ms. Simmons

confirmed knowledge of native trees in Ohio and acknowledged the ecological benefits of native planting but mentioned the challenges posed by urban environments, such as salt, pollution, and limited space, which might require non-native species in some street areas.

President Awakessien Jeter raised concerns about the interpretation of existing ordinances for private tree replacement, emphasizing resident frustrations and the need for clear guidelines. She asked if future ordinance improvements could incentivize or clarify tree planting requirements on private property. Ms. Simmons indicated that this would be examined during the urban forestry master plan process, with the goal of reviewing current policies and developing language that supports the community's ecological objectives.

Mr. Fortkamp highlighted the financial burden of tree maintenance, noting that costs often prevent residents from planting or maintaining large trees. Ms. Simmons pointed out the importance of early investment in tree care, which can save significant costs later on. Education emerged as a key strategy for addressing misconceptions and encouraging residents to care for existing trees, with plans to look into partnerships and programs that might ease financial barriers to tree maintenance.

b. Recreation Program Update

Director of Parks and Recreation Debbie McLaughlin, along with Deputy Director Jeff Anderson, Recreation Superintendent Matt Leber, and Parks and Recreation Advisory Board (PRAB) Chair Lindsay Christ presented updates on key recreation initiatives from 2025 (attached as Exhibit B).

Mr. Anderson detailed the expanded summer day camp program, which added a fourth location at Barrington Elementary School. This reduced the waitlist while simultaneously improving staff-to-camper ratios. Adjustments included hiring an additional camp director, modifying field trip formats, and implementing earlier cancellation deadlines for 2026 to better manage the waitlist. Mr. Leber provided an update on Northam Tennis, reporting that the highly anticipated facility renovation was well-received. The tennis facility served 344 pass holders and sold 262 day passes in 2025. The courts received excellent feedback on playability. Based on end-of-season survey results, 2026 improvements will include earlier weekend opening times, the return of social programs, and an extended season through October 25th. The dedicated pickleball courts were extremely popular, with 2,046 court reservations made. The courts saw a 250% increase in visitors compared to 2023, while still offering 22 programs serving 222 participants.

Regarding aquatics, weather challenges in May and June 2025 impacted season pass sales, though day pass revenue increased. Staffing for the pools remained adequate during the main season but declined significantly once the school year began, presenting challenges for late-season operations. For 2026, a new Aquatics Manager will start in March, and each pool facility will receive improvements including resurfacing at Reed Road Water Park.

Ms. McLaughlin outlined departmental restructuring with new coordinator positions and an expanded focus on older adult services. Ms. Christ provided PRAB's perspective, highlighting

their role in the upcoming 10-year department plan, integration with the City Master Plan, and various initiatives including park wayfinding improvements.

Council members expressed their interest in understanding the demand for summer day camp spots. They highlighted the persistent presence of a waitlist, even after the addition of a fourth camp location at Barrington Elementary. Discussions explored the idea of creatively addressing this demand by considering new camp facilities. City Manager Steven Schoeny suggested that future pavilion plans, such as the one at Fancyburg Park, could accommodate additional camp locations, thus offering more spots while maintaining quality camper-to-staff ratios.

Council discussed the recurring difficulty in securing lifeguard staff towards the end of the pool season. Ms. McLaughlin and Mr. Leber explained the significant staff drop-off as students return to school, which restricts the ability to keep swimming facilities open. They outlined previous and ongoing efforts to mitigate staffing shortages, including increased recruitment efforts, financial incentives, and targeted advertisements aimed at attracting adult and retiree lifeguards. Despite these efforts, late-season staffing challenges persist.

In response to these staffing issues, Council members asked Ms. McLaughlin if they have entertained the idea of hiring full-time lifeguards as a solution to ensure pools remain operational until Labor Day. Ms. McLaughlin discussed the possibility of employing full-time staff who could cover needs both during the peak summer season and at the Bob Crane indoor pool, thus offering flexibility year-round. While acknowledging the potential financial and logistical implications, Council recognized that employing full-time lifeguards could provide a stable staffing solution, addressing not only the late summer shortage but also supporting the expanded operational needs of the community center throughout the year.

Legislative Items for Second Reading/Public Hearing/Council Action

- a. Ordinance No. 4-2026 – To Authorize the City Manager to Enter into Contract with the Sweet Meadow Farm Drainage for the Renovation of the East Athletic Fields at Northam Park**

In response to President Awakessien Jeter’s invitation to speak, there were no questions or comments from the public or City Council relative to Ordinance No. 4-2026.

Vice President Munc moved, seconded by Ms. Oldham, to adopt Ordinance No. 4-2026. The motion carried with the following vote:

Voting Aye: Munc, Fortkamp, Kulewicz, Oldham, Tracy, and Awakessien Jeter

Absent: Walter

b. Ordinance No. 5-2026 - To Authorize the City Manager to Enter into a Three-Year Contract with Microsoft Corporation for Software Licenses Through Reseller Dell Inc.

Mr. Kulewicz recused himself from deliberations on Ordinance No. 5-2026 and left the Council Chamber at 7:17 p.m.

In response to President Awakessien Jeter's invitation to speak, there were no questions or comments from the public or City Council relative to Ordinance No. 5-2026.

President Awakessien Jeter called for a vote on the adoption of Ordinance No. 5-2026.

Voting Aye: Munc, Fortkamp, Oldham, Tracy, and Awakessien Jeter

Abstain: Kulewicz

Absent: Walter

Legislative Items for First Reading/Public Hearing/Council Action

a. Ordinance No. 7-2026- To Authorize the City of Upper Arlington, Ohio, to Accept Title to Certain Real Property Located within the City and Immediately Transfer Title Back to the Current Owner for the Purpose of Implementing Tax Increment Financing Pursuant to Ohio Revised Code Section 5709.41

Mr. Tracy explained that while he was not on Council when the redevelopment of National Church Residences was initially approved, he had reviewed all plans and the contract. He noted the City would receive replacement tax revenue, gain additional green space around the lake, and become the owner of the lake and waterfront parcel, which he felt represented a public benefit.

City Attorney Darren Shulman clarified that this ordinance could be passed on one reading because previous legislation had already addressed the next steps, including this transfer for the TIF. James Russell, Economic Development Analyst, noted this type of TIF arrangement is common, with 438 similar arrangements implemented in Ohio since 2020.

In response to President Awakessien Jeter's invitation to speak, there were no questions or comments from the public relative to Ordinance No. 7-2026.

Mr. Tracy moved, seconded by Vice President Munc, to adopt Ordinance No. 7-2026. The motion carried with the following vote:

Voting Aye: Munc, Fortkamp, Oldham, Tracy, and Awakessien Jeter

Abstain: Kulewicz

Absent: Walter

Mr. Kulewicz returned to the Council Chamber at 7:23 p.m., following the vote on Ordinance No. 5-2026 and Ordinance No. 7-2026, and was present for all further business.

b. Ordinance No. 8-2026- To Authorize the City Manager to Enter into Contract with the Aqua Pools N Concrete for the Replacement of the Pool Finish at Reed Road Water Park

In response to President Awakessien Jeter’s invitation to speak, there were no questions or comments from the public or City Council relative to Ordinance No. 8-2026.

Mr. Fortkamp moved, seconded by Vice President Munc, to adopt Ordinance No. 8-2026. The motion carried with the following vote:

Voting Aye: Munc, Fortkamp, Kulewicz, Oldham, Tracy, and Awakessien Jeter

Absent: Walter

c. Ordinance No. 9-2026- To Appropriate and Transfer Funds for Human Resources Consulting Services

Assistant City Manager Jackie Thiel explained that the current HR Director is retiring on March 6, earlier than anticipated. The City has issued an RFP for HR consulting services and received 13 responses. The consultants would assist with seasonal hiring and mentor existing staff while helping to evaluate the department’s structure and future needs. The City anticipates a 12-month contract with the selected consultant.

In response to President Awakessien Jeter’s invitation to speak, there were no questions or comments from the public relative to Ordinance No. 9-2026.

Mr. Kulewicz moved, seconded by Ms. Oldham, to adopt Ordinance No. 9-2026. The motion carried with the following vote:

Voting Aye: Munc, Fortkamp, Kulewicz, Oldham, Tracy, and Awakessien Jeter

Absent: Walter

Legislative Items for Second Reading/Public Hearing

a. Ordinance No. 6-2026- To Amend the Upper Arlington Code of Ordinances to Enact Chapter 161- Older Advisory Board, Relative to the Administrative Code

In response to President Awakessien Jeter’s invitation to speak, there were no questions or comments from the public or City Council relative to Ordinance No. 6-2026.

President Awakessien Jeter advised that the Third Reading/Public Hearing/Council Action will occur on March 9, 2026.

Legislative Items for First Reading/Public Hearing

a. Ordinance No. 10-2026- To Amend the 2026 Employee Strength Table for the City Manager’s Office to Include a Human Resources Manager Position

In response to President Awakessien Jeter’s invitation to speak, there were no questions or comments from the public or City Council relative to Ordinance No. 10-2026.

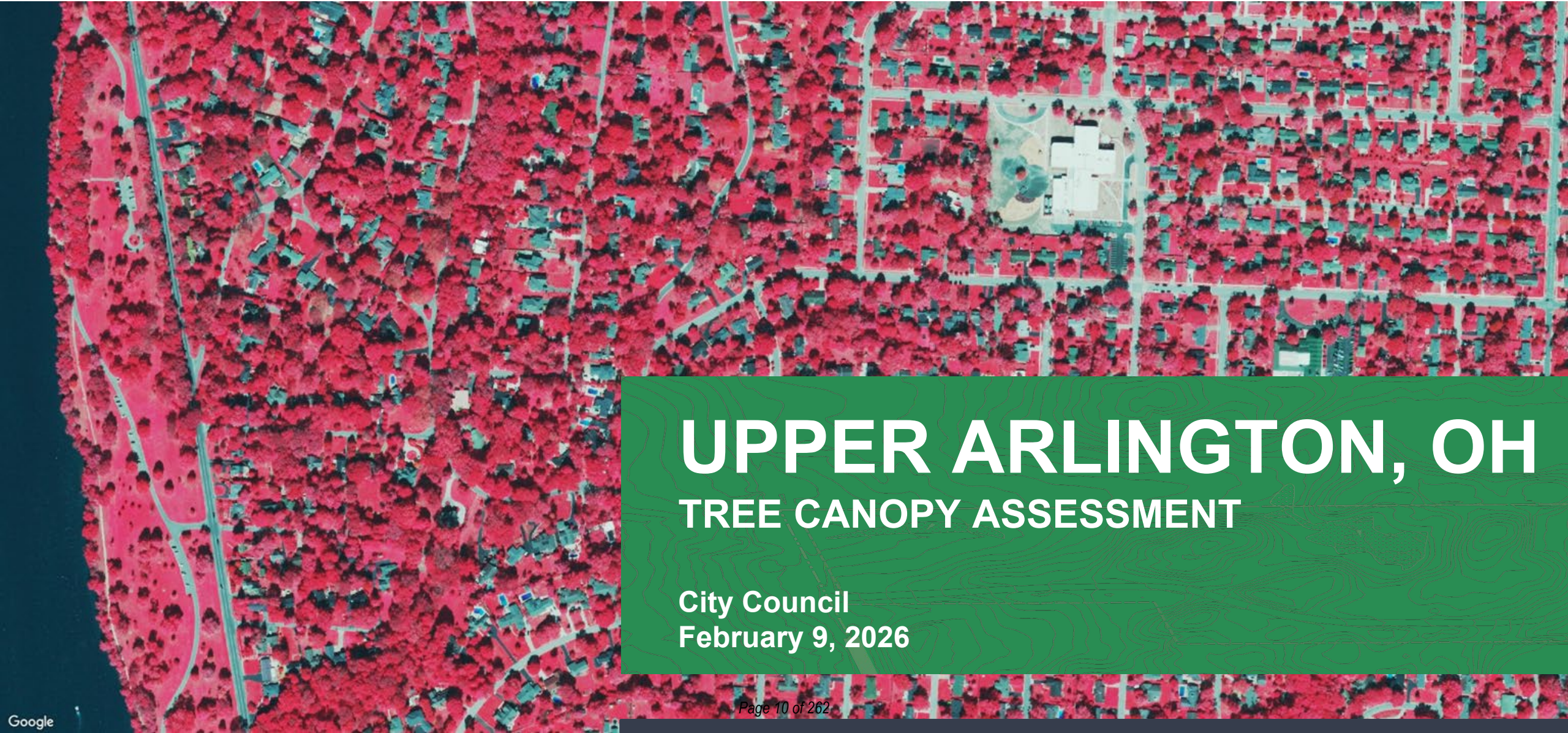
President Awakessien Jeter advised that the Second Reading/Public Hearing will occur on March 9, 2026.

City Manager Update

Mr. Schoeny had no report. President Awakessien Jeter recognized Mr. Schoeny for becoming the president of the Central Ohio Mayors and Managers Association, which provides opportunities for sharing ideas across communities and coordinating regional efforts on issues affecting local governments.

* * *

There being no further business to come before City Council, President Awakessien Jeter called for a motion to adjourn the meeting. Vice President Munc moved to adjourn, seconded by Mr. Kulewicz. The motion carried unanimously, and the meeting adjourned at 7:34 p.m.



UPPER ARLINGTON, OH

TREE CANOPY ASSESSMENT

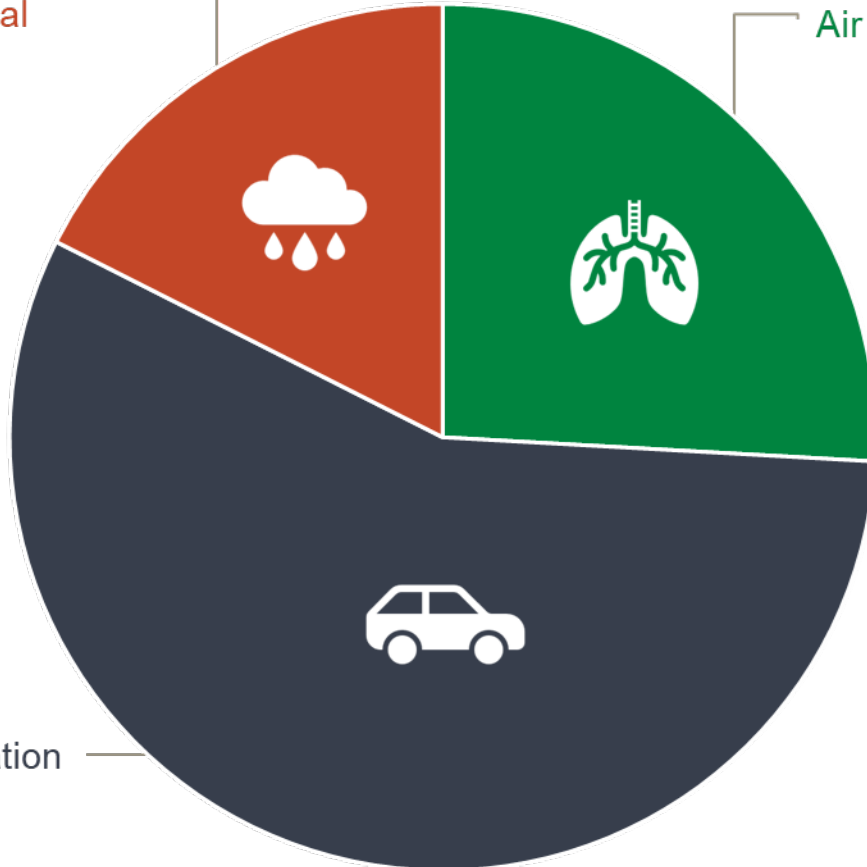
City Council
February 9, 2026

Tree Benefits

Annual Benefits: \$2,281,575

Stormwater Runoff Reduction
44,810,000 gal
\$400,378

Air Pollution Removal
191,900 lb
\$590,656



Carbon Sequestration
2,980 ton
\$1,290,541

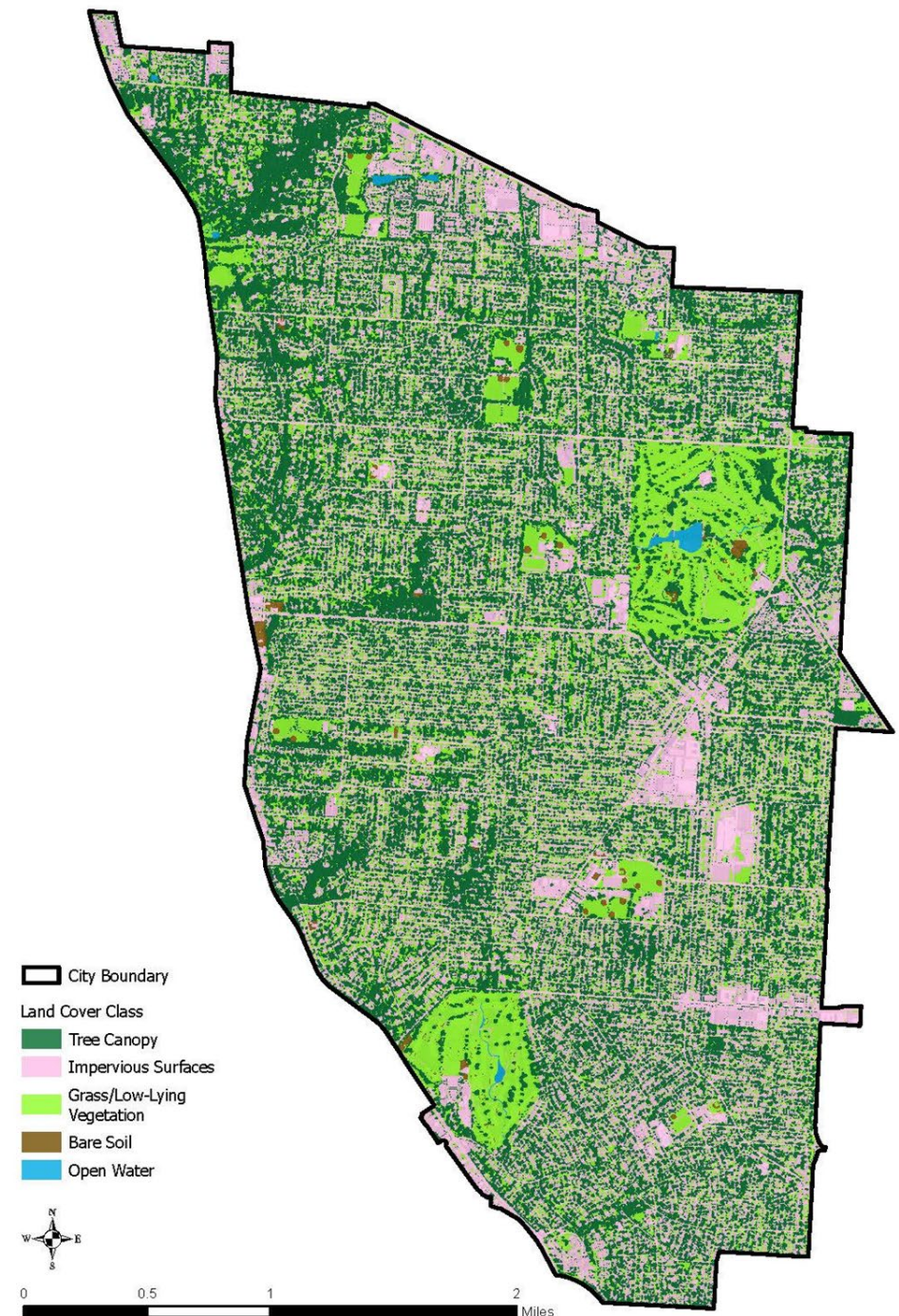
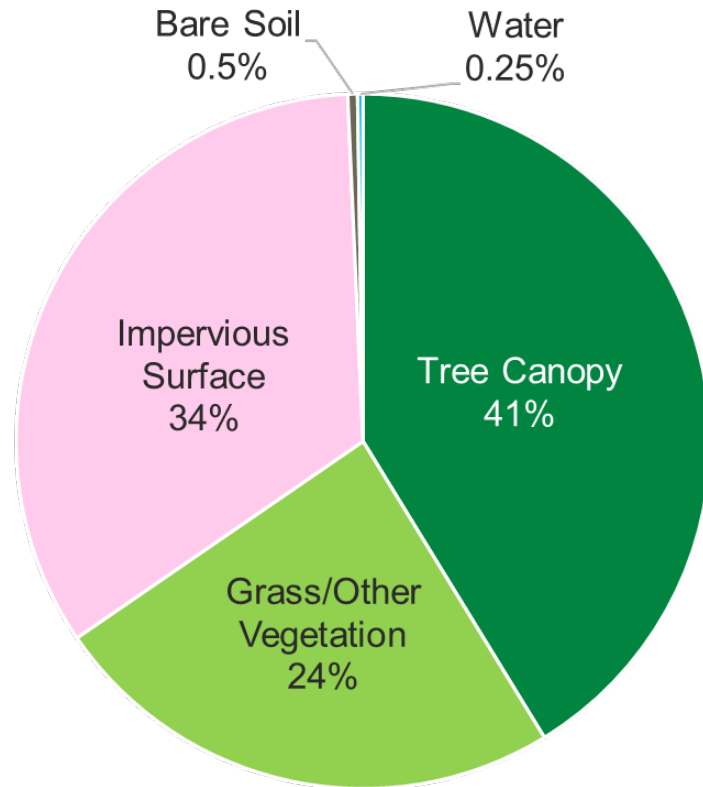


Lifetime Carbon Storage
88,150 tons CO₂
\$38,144,459



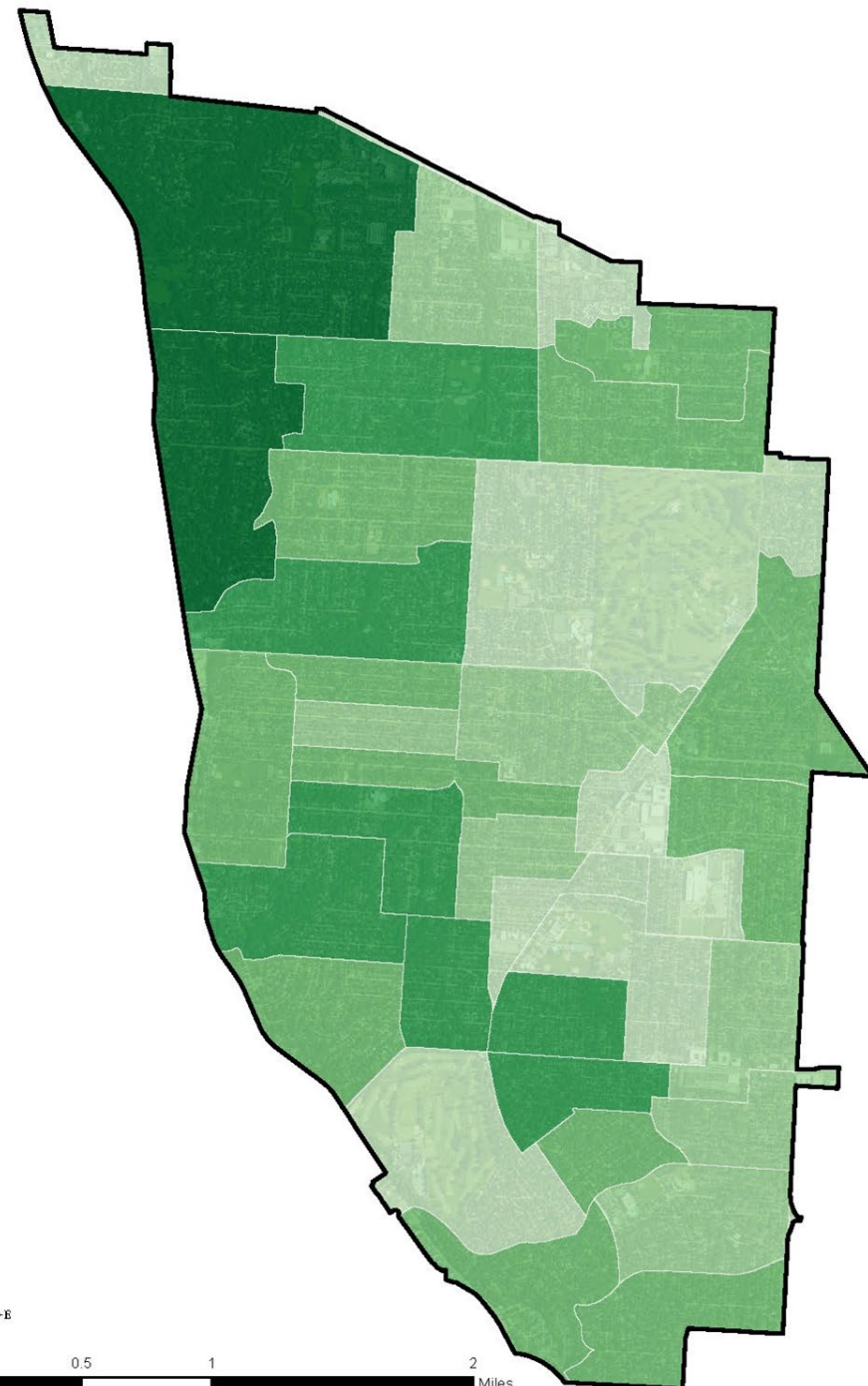
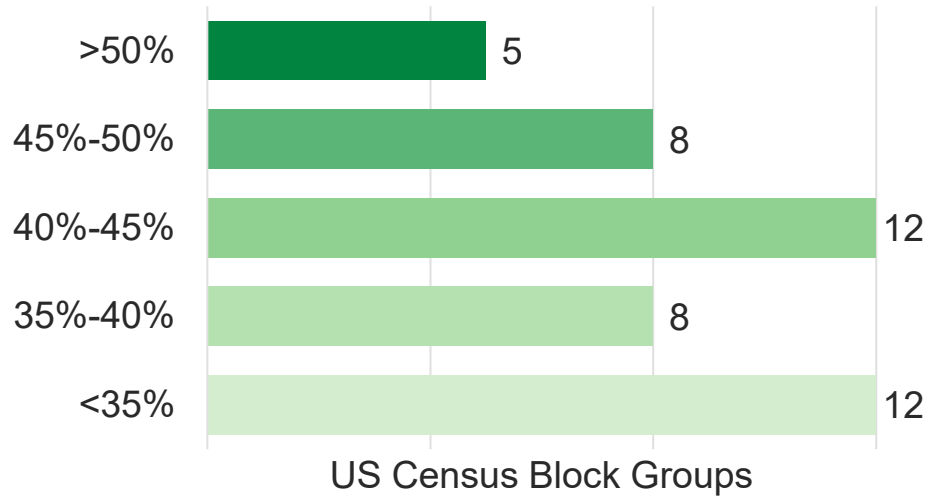
URBAN TREE CANOPY ASSESSMENT

Upper Arlington Land Cover



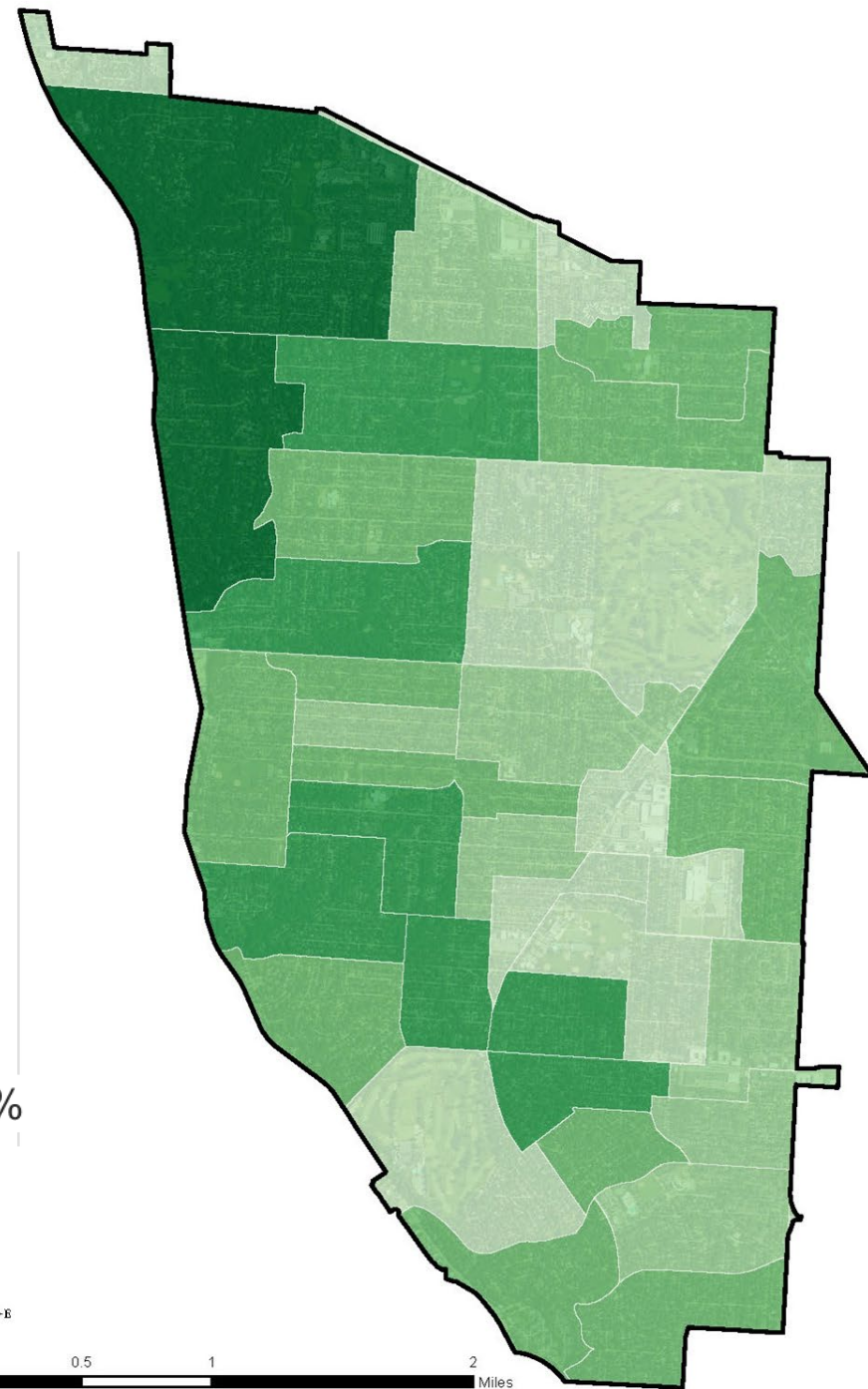
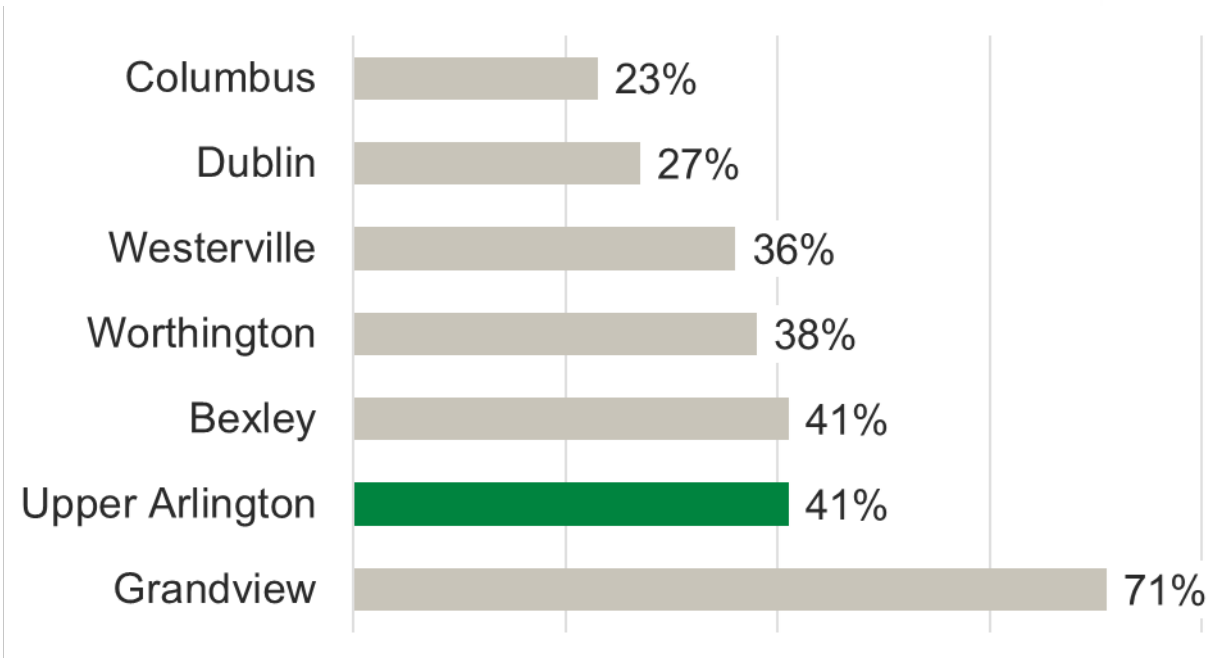
Tree Canopy Cover by Block Group

41%



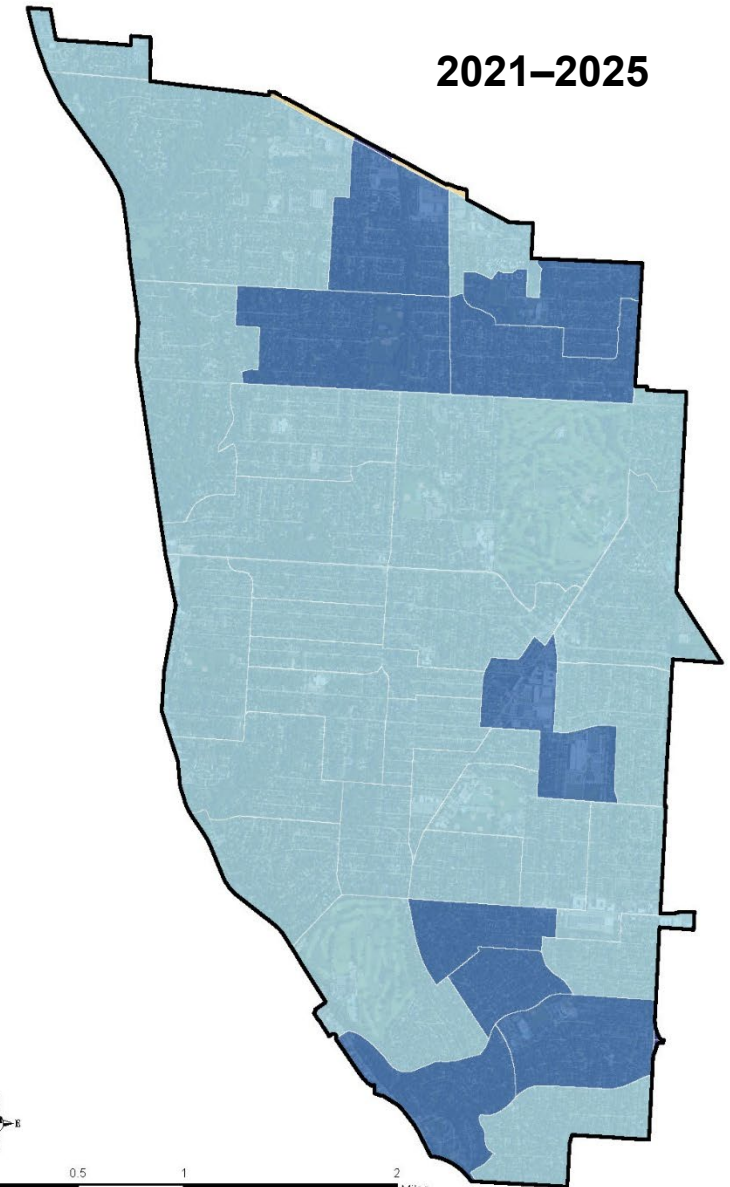
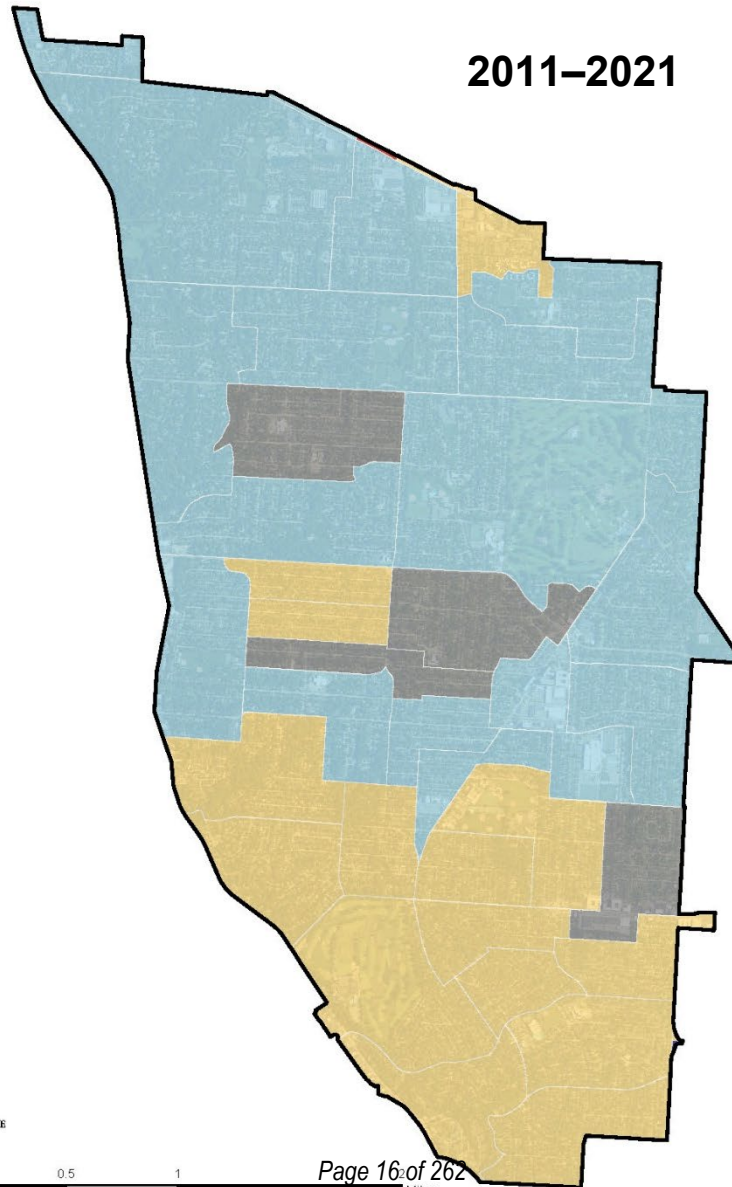
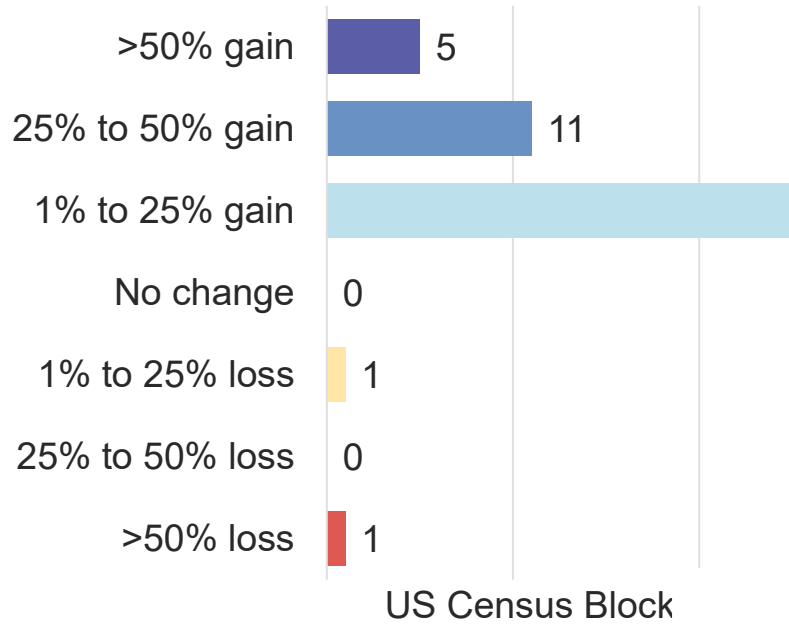
Tree Canopy Cover by Block Group

Peer City Comparison

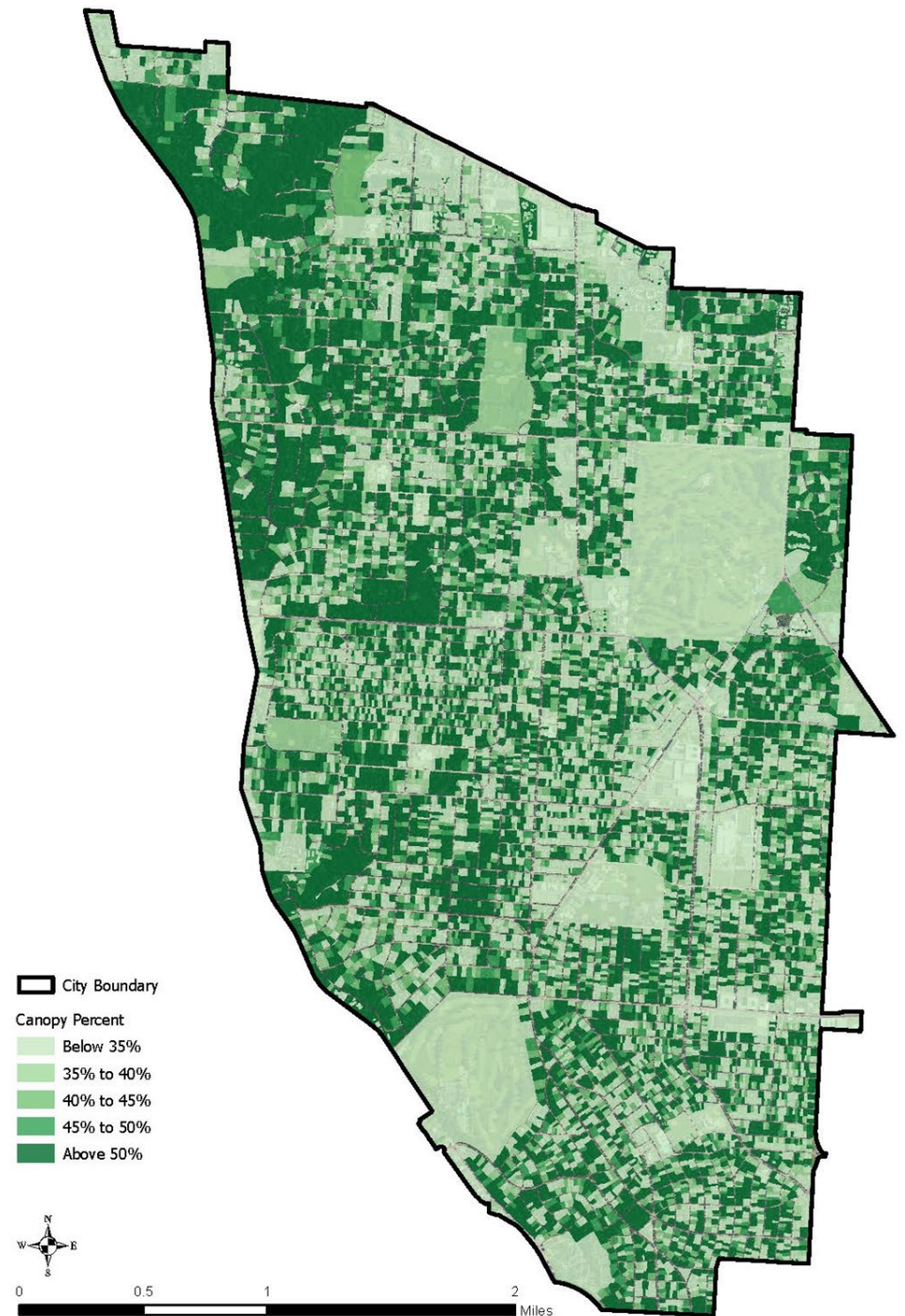
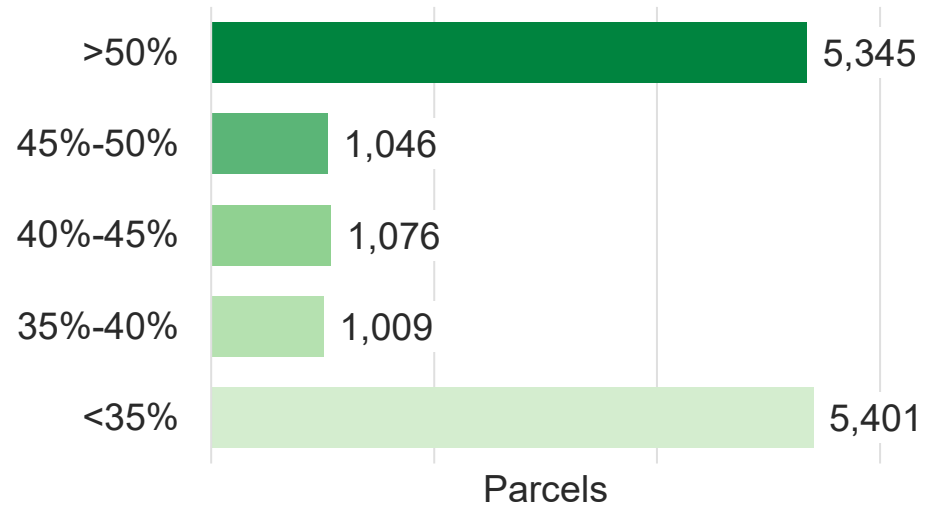


Tree Canopy Change, 2011–2025

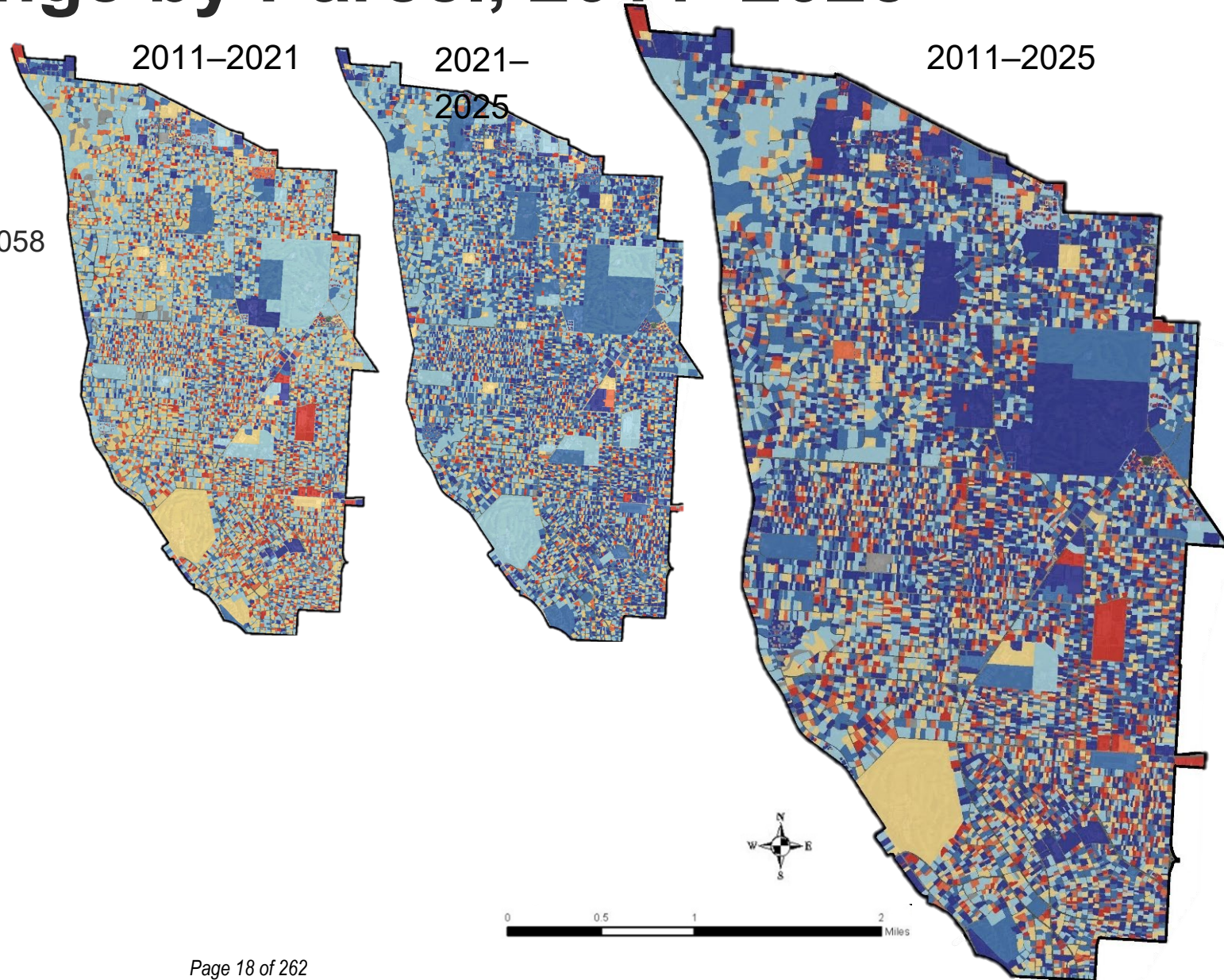
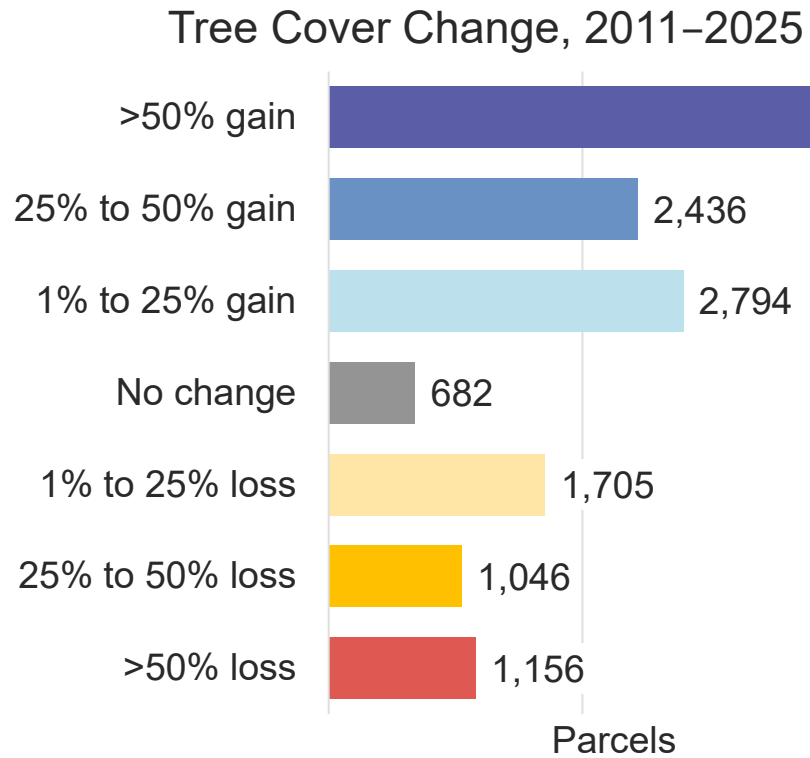
+22%



Tree Cover by Parcel



Tree Canopy Change by Parcel, 2011–2025





PRIORITY PLANTING ANALYSIS

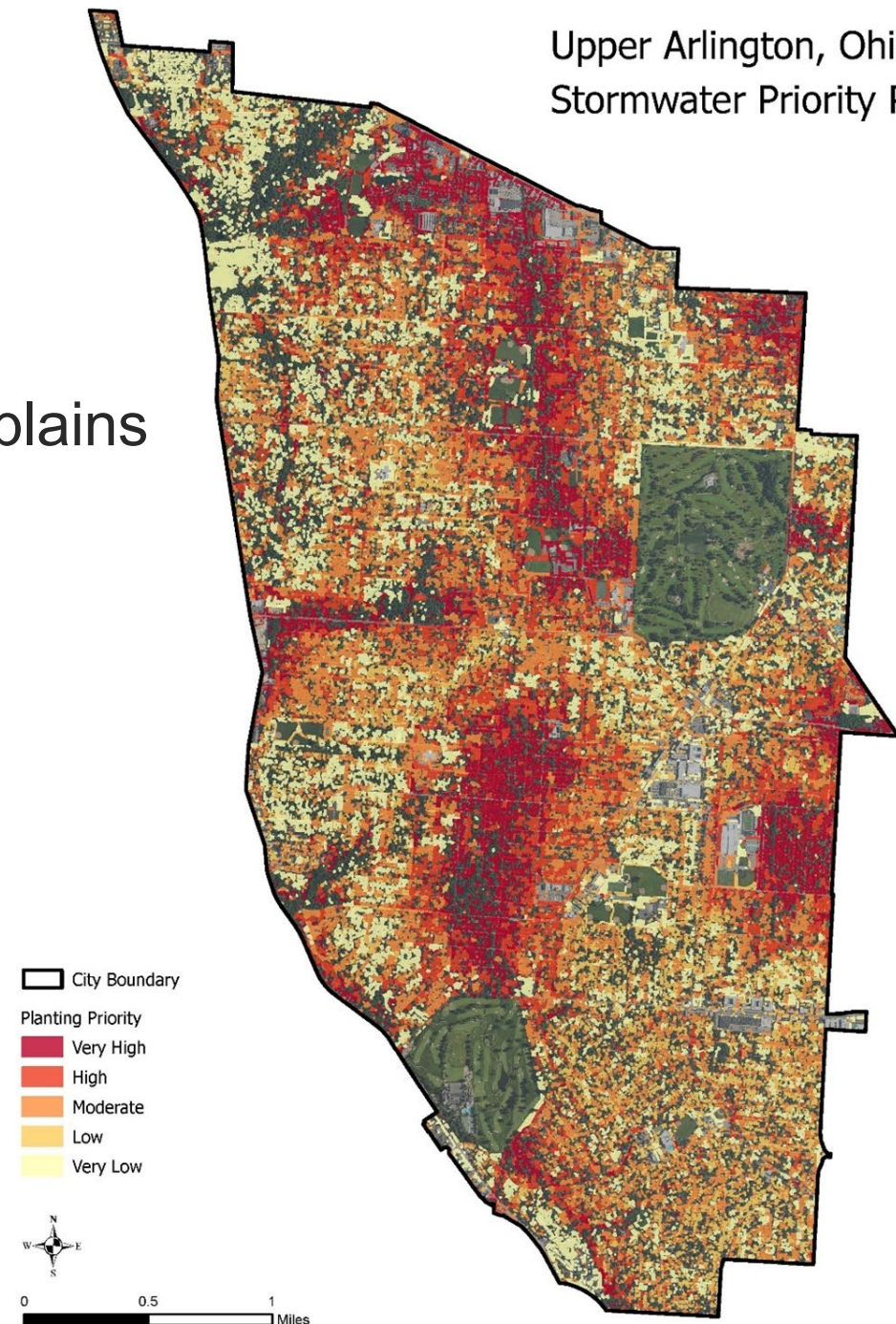
Environmental Priorities

Stormwater Priority

- Proximity to hardscape, trees, and floodplains
- Soil permeability
- Slope
- Soil erosion factors

STORMWATER PRIORITY	PUBLIC ACRES	PRIVATE ACRES
Very Low	37	280
Low	19	84
Moderate	59	294
High	35	169
Very High	31	112

Upper Arlington, Ohio
Stormwater Priority Planting



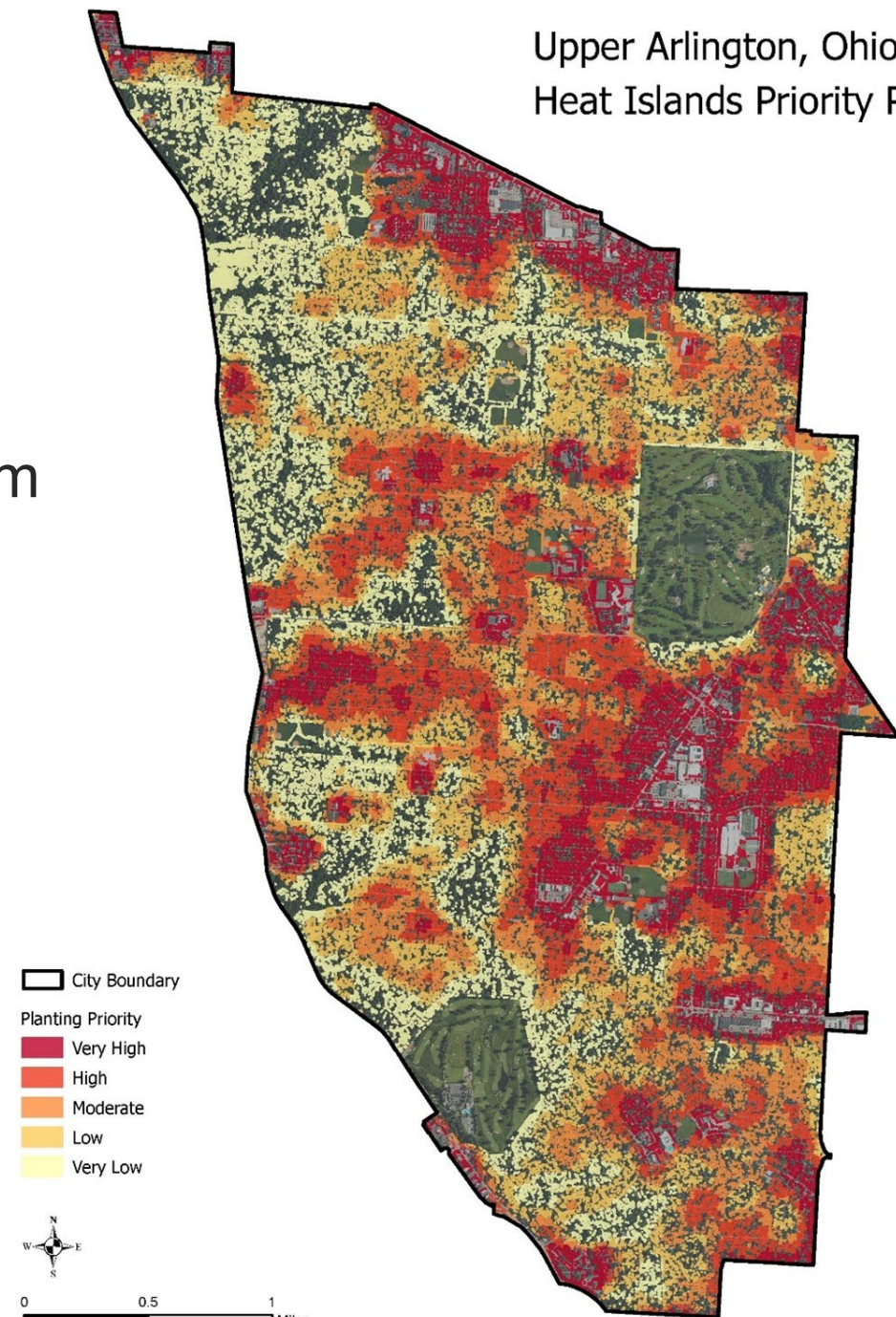
Environmental Priorities

Upper Arlington, Ohio
Heat Islands Priority Planting

Urban heat island priority

- Average land surface temperatures from July 28, 2024, and July 23, 2025

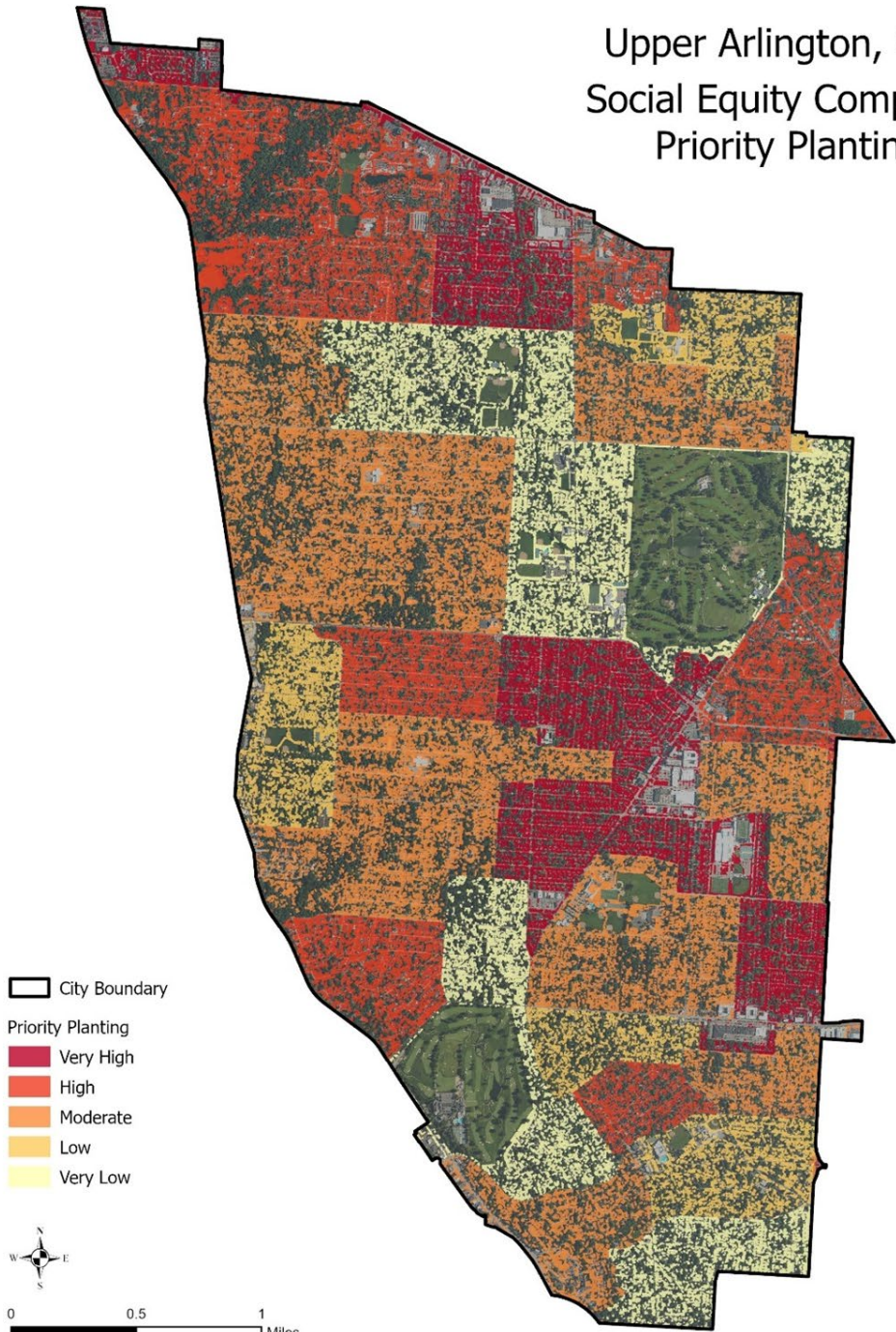
URBAN HEAT PRIORITY	PUBLIC ACRES	PRIVATE ACRES
Very Low	41	212
Low	36	186
Moderate	39	178
High	35	197
Very High	30	164



Socioeconomic Priority

- Low household income
- Vulnerable age (<18 or >65 yr)
- Low educational attainment
- High home rentership
- More BIPOC residents
- Mental illness prevalence
- Older building infrastructure

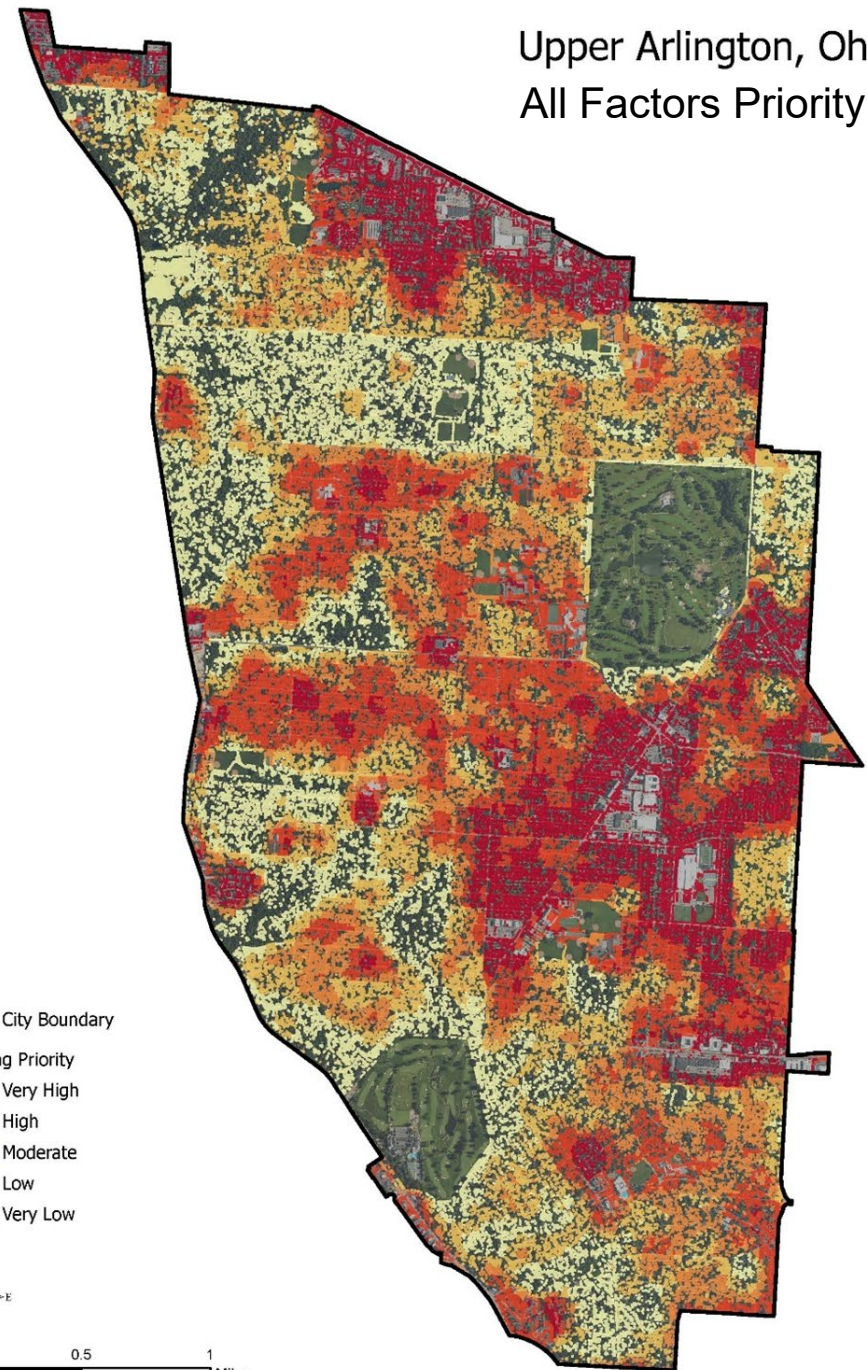
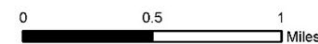
SOCIAL EQUITY PRIORITY	PUBLIC ACRES	PRIVATE ACRES
Very Low	37	145
Low	21	87
Moderate	58	344
High	37	213
Very High	27	150



All Priorities

- Stormwater runoff potential
- Urban heat islands
- Socioeconomic inequality

ALL FACTORS PRIORITY	PUBLIC ACRES	PRIVATE ACRES
Very Low	42	213
Low	37	191
Moderate	35	171
High	37	204
Very High	29	159



TreeKeeper Canopy Software

<https://canopy.treekeepersoftware.com/upperarlingtonoh>

Welcome to TreeKeeper Canopy



Upper Arlington, OH

Tool Overview

Observe

Select a boundary layer to observe the current urban tree canopy percent and possible urban tree canopy percent.

Select Layer: Census Tracts

Set Canopy filter to Areas that are:

Below Average
 At Average
 Above Average

*Community Average = 41.2%

LAYERS

Labels for Main Layer

Layer	Opacity
<input checked="" type="checkbox"/> CensusTracts	<input type="text"/>
<input type="checkbox"/> Land Cover 2025	<input type="text"/>
<input type="checkbox"/> Canopy 2021	<input type="text"/>
<input type="checkbox"/> Canopy2011	<input type="text"/>
<input type="checkbox"/> Land Surface Temperature	<input type="text"/>
<input type="checkbox"/> Tree Placement (Points)	<input type="text"/>
<input type="checkbox"/> Planting Sites	<input type="text"/>
<input type="checkbox"/> Vacant Sites	<input type="text"/>
<input type="checkbox"/> Tree Sites	<input type="text"/>

G3900490006323

Acres (ac)	574.8
2025 Urban Tree Canopy Acres	235.2
2025 Urban Tree Canopy Percentage (%)	40.9%
2021 Urban Tree Canopy Acres (ac)	192.7
2021 Urban Tree Canopy Percentage (%)	33.5%
2011 Urban Tree Canopy Acres (ac)	188.1
2011 Urban Tree Canopy	32.7%

 ...

Census Tracts

Canopy Percentage

70% Canopy
 2% Canopy

Resources Vacant Sites Species Diversity

Name	Rank	Geometry (ac)	Tree Area (ac)	Current Tree (%)	Change (%)	Projected Percent (%)	Added Tree (ac)	Projected Tree (ac)	Weighted Crown Diameter (ft)	Mortality (%)	Required Trees +Mortality	Annual Trees	Investment	Annual Investment	Zoom
G3900490001122	5	1	0	39.0	0.0	39.0	0	0	10	0.0	0	0	\$0	NaN	
G3900490006310	16	982	481	49.0	0.0	49.0	0	481	10	0.0	0	0	\$0	NaN	
G3900490006321	15	1,029	365	35.5	0.0	35.5	0	365	10	0.0	0	0	\$0	NaN	



RECOMMENDATIONS

Recommendations

- **Plant trees**
 - Plant within priority areas
 - “Right tree in the right place”
 - Promote private tree planting
- **Preserve trees**
 - Most canopy growth happens here
 - Provide proactive maintenance to City-managed trees

Recommendations

- **Evaluate the policy and planning framework**
 - Update ordinances and policies
 - Interdepartmental coordination
 - Update the urban forest management plan
- **Collect data to guide decision making**
 - Regularly measure tree canopy
 - Inventory trees
 - Set canopy goals

Recommendations

- **Involve the community**
 - Conduct education and outreach
 - Provide volunteer opportunities
 - Partner with local organizations
 - Provide resources for private trees



The Tree Canopy Assessment and these recommendations will guide the Urban Forestry Master Plan process.

Thank you!

Questions?

Parks & Recreation Department Update

**City Council
February 9, 2026**



- Expanded Day Camp
- Northam Park Tennis & Pickleball
- Outdoor Aquatics



Enrollment	2024 Camps	2025 Camps
Enrollment (End of Summer)	328	391
Waitlist (End of Summer)	49	43
Total Staff	35	45

- **Adding Barrington, served more families and slightly reduced the waitlist**
- **Maximum enrollment per camp reduced from 120 to 110**
- **Additional camp directors hired to visit multiple sites and serve as a liaison to on-site directors**
- **Field trip format modified so that not all camps were going to the same location on same day**
- **2026**
 - **Cancellation deadline of March 1**
 - **Increase wages**
 - **Investing in camp equipment to offer more structured activities**



Camp Finances	
Revenue	\$667,283
Expenses	\$406,574
Net Operating	\$260,709



Data Point	2023	2024	2025
Passholders	535	339	344
Pass Visits	8,552	3,526	5,934
Pass Revenue	\$121,367	\$51,627	\$90,588
Day Passes	218	1	262
Day Pass Revenue	\$2,392	\$10	\$3,108
Total Visits	8,770	3,527	6,196
Admission Revenue	\$123,759	\$51,637	\$93,696
Other Revenue	\$6,716	\$9,044	\$13,981
Total Revenue	\$130,475	\$60,681	\$107,677
Expenses	\$130,544	\$104,479	\$114,756
Net Operations	\$ (69)	\$ (43,798)	\$ (7,079)





2025

- Successfully opened our new Northam Tennis Facility in 2025. Throughout the season we received excellent reviews on court conditions, playability and facility amenities.
- Passholders were 66%/R, 34% NR
- Northam Tennis Teams: 19 teams, addition of 2 from 2024.
- 2023: Last full season, 12 courts, Combo Pass included in data

2026

- Opening at 7am on weekends (8am in previous years)
- Return of programming (socials)
- Late season to run until 10/25 (two weeks longer than 2025)
- Early Bird Rates through April 15



- **First set of dedicated public pickleball courts in the City**
- **250% increase in visitors to this part of the park compared to 2023**
- **Prioritized the courts for public drop in and reservation use over programming**
- **22 Programs offered in 2025 service 222 people**
- **2,046 pickleball court reservations**



Data Point	2024	2025
Passholders	7,571	6,061
Pass Visits	63,332	52,355
Pass Revenue	\$676,157	\$576,254
Day Passes	18,570	19,550
Day Pass Revenue	\$201,996	\$209,900
Total Visits	81,902	71,905
Admission Revenue	\$878,153	\$786,154
Other Revenue	\$118,191	\$106,569
Total Revenue	\$996,344	\$892,720
Expenses	\$961,474	\$948,162
Net Operations	\$34,870	\$ (55,442)

- May and June weather was challenging, with low temperatures and frequent rain, which negatively impacted season pass sales during our prime sales window. As a result, Season Pass sales declined while Day Pass sales increased.
- Passholders were 91% R, 9% NR.
- 2025 operating budget is actual and does not include the \$300,000 General Fund Transfer



Late Season Utilization	2024	2025
Pass Visits	3,263	2,708
Day Passes	608	672
Total Visits	3,871	3,380

Outdoor Swim Lessons	2024	2025
Registrants	618	558

- Staffing levels were adequate through most of the season due to strong hiring and training efforts, though availability declined in early August as students returned to school.
- Late Season ran from 8/11–9/1, during which we were able to add one week of weeknight open swim, providing additional access for customers.

- Additional 144 registrants for indoor swim lessons during the summer.
- 723 registrants indoors since June 1, 2025.



New Aquatics Manager – Leah Reihls

- Starts March 23
- 14 years in North Carolina

Reed Road Waterpark

- Resurfacing of Pool
- Refurbishing of Slides
- Replacement of Tot Pool Motor

Tremont Pool

- Replacement of Aqua Climbing Walls

Devon Pool

- New Tot Pool and Support Building

Key Dates

May 15: Last Day for Early Bird Pass Rates

May 23: Open for the Season

August 9th: Last day of Regular Season Hours

August 10th-September 7th: Late Season



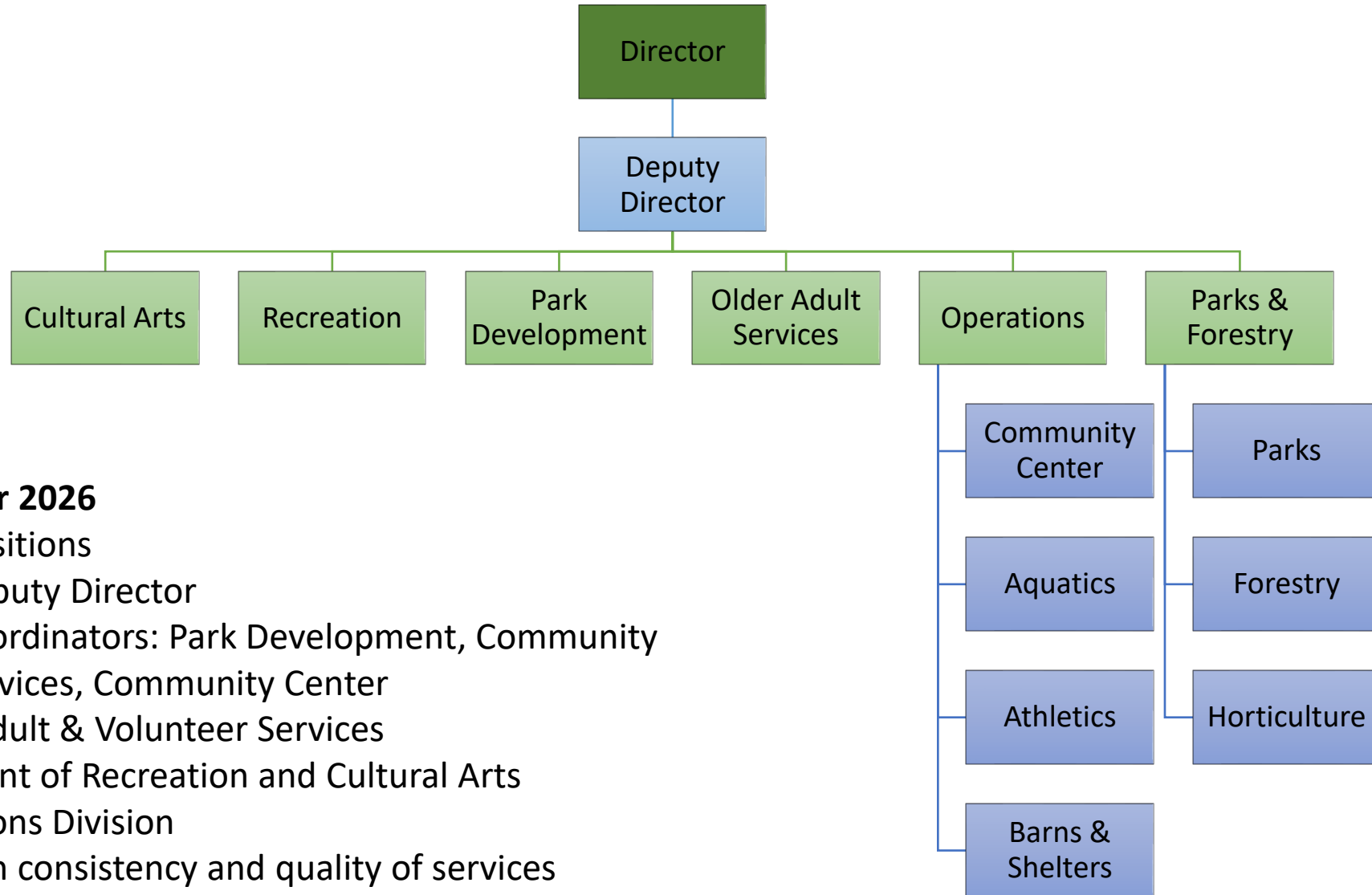
Accepting Applications for Summer Jobs at
<https://www.upperarlingtonoh.gov/647/Part-Time-Seasonal-Employment>



Challenges & Look Ahead



Parks & Recreation Department



Changes for 2026

- New positions
 - Deputy Director
 - Coordinators: Park Development, Community Services, Community Center
- Older Adult & Volunteer Services
- Alignment of Recreation and Cultural Arts
- Operations Division
- Focus on consistency and quality of services



Ohio Parks & Recreation Association Awards
First Place – Capital Projects over \$10M for BCCC
Third Place – Marketing Innovation for BCCC
Preview Session and Tours
Debbie McLaughlin – Professional of the Year

- Assess first year of Bob Crane Community Center
- Master Plan Process
 - Parks & Recreation
 - Urban Forestry
- Art Installation





Authors:	Debbie McLaughlin, Parks & Recreation Director Steven Schoeny, City Manager
Council Meeting Date:	March 9, 2026
Subject/Legislative Item:	Ordinance No. 6-2026 - To Amend the Upper Arlington Code of Ordinances to Enact Chapter 161 - Older Adults Advisory Board, Relative to the Administrative Code
Purpose:	Create a new City Council appointed advisory board to guide services that support and enrich the lives of older adults in the community.
Executive Summary:	In 2025, the City determined that expanded and sustainable services are necessary to support older adults in our community through all stages of the aging process. Through the assessment and implementation process, a new position, Community Services Coordinator, was included in the 2026 budget and staff collaborated with community organizations on a transition of services to the City effective in January 2026. The collaboration with organizations included many agencies, most specifically the UA Commission on Aging and the Senior Advisory Group which supports programs and social events at the Bob Crane Community Center (BCCC). A key part of the transition was the creation of a City Board to guide staff in overseeing services by learning from older adults, service providers and caregivers. This ordinance will create a new City Board to serve in this capacity.

Purpose and Impact

The Older Adults Advisory Board will serve in an advisory capacity to staff in the development and oversight of programs and services, connections to regional organizations, and provide feedback from our residents and their caregivers. Board appointments would be made by City Council during their annual appointment process.

History

The oversight of services for older adults has evolved over the past few decades. In the 1980s a temporary City Commission was established to develop a 5-year plan to assess and implement necessary services. In 1988, the UA Commission on Aging (UACOA) was formed to replace the City's Commission and included an annual stipend to support operations. In 2009, the City established the STAY UA pilot program to guide older adults in the community,



followed by the 2017 formation of UA CARES (Community Assistance, Referrals, and Education Services) in the Fire Division to promote community health. These two services merged in 2019 with the creation of a full-time city position.

In 2025, the City opened the Bob Crane Community Center, which greatly expanded the facilities and programs available to the community's older adults, and the UA CARES program integrated support services from the Police Division and added a social worker. The combined strength of the CARES program and wealth of opportunities available at the community center presents a unique opportunity to consolidate City and community-driven older adult services. This resulted in the City's position of expanded capability and sustainable resources to serve our older adults. An assessment process included meeting with the UACOA Board to understand their services and any known gaps in services. Staff also met with older adults receiving services, the Senior Advisory Group and several community and regional agencies.

A key part of these discussions was the utilization of an advisory board to guide staff in the development of services by hearing from older adults, service providers and caregivers. This will allow people with expertise, experience and passion to serve older adults a way to share their insights with our staff and support the City by informing residents of the direction for services. This new Board is planned to include nine members to provide opportunities for various perspectives to be represented in formalized discussions. The proposed Board structure is similar to other City boards and commissions. An additional option of interest is the provision to allow the Board to participate virtually.

Alternatives

An alternative to creating the Older Adults Advisory Board would be for staff to have ongoing focus groups or informal discussions. While these types of interactions are common, it does not provide an established group to work with on a regular basis that is involved in discussion and can serve as ambassador in the community.

Attachments

1.	Ordinance No. 6-2026
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RECORD OF ORDINANCES

CITY OF UPPER ARLINGTON

STATE OF OHIO

ORDINANCE NO. 6-2026

TO AMEND THE UPPER ARLINGTON CODE OF ORDINANCES TO ENACT CHAPTER 161 – OLDER ADULTS ADVISORY BOARD, RELATIVE TO THE ADMINISTRATIVE CODE

- WHEREAS,** in March 1981, City Council created a City Commission on Aging to provide a forum for considering pertinent issues, advising Council and community groups, establishing a five-year plan, and monitoring implementation of resulting programs; and
- WHEREAS,** in March 1988, the Commission on Aging became a not-for-profit organization, and in April 1988 Council repealed the ordinance establishing the Commission as a City commission and authorized an annual stipend to fund an independent commission; and
- WHEREAS,** in 2009, the City established STAY UA as a pilot program to guide older adults in the community; and
- WHEREAS,** in 2017, the City formed UA CARES (Community Assistance, Referrals, and Education Services) within the Fire Division to promote community health, educate residents, prevent injuries, and address healthcare and wellness needs; and
- WHEREAS,** in 2019, the STAY UA and UA CARES programs merged to combine services and approaches in service to the community through a full-time employee; and
- WHEREAS,** in 2025, the City opened the Bob Crane Community Center, greatly expanding the facilities and programs available to older adults, and the UA CARES program integrated support services from the Police Division and added a social worker; the combined strength of the CARES program and the opportunities available at the community center present a unique opportunity to consolidate City and community-driven older adult services; and
- WHEREAS,** the City has collaborated with the Upper Arlington Commission on Aging to develop a City structure to oversee and expand sustainable services for older adults utilizing a citizen advisory board to provide guidance, education, and connections to staff; and
- WHEREAS,** Council has charged the Older Adults Advisory Board with continuing the goal of promoting Upper Arlington as a community that supports

and enriches the lives of older adults through all stages of the aging process.

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

SECTION 1. Chapter 161 – Older Adults Advisory Board, of Part 1 – Administrative Code, of the Upper Arlington Code of Ordinances is hereby enacted as follows:

**CHAPTER 161
OLDER ADULTS ADVISORY BOARD**

§ 161.01 - ESTABLISHMENT.

Pursuant to its authority under the Charter of the City of Upper Arlington, Ohio, City Council hereby establishes the Older Adults Advisory Board.

§ 161.02 - MEMBERSHIP AND TERMS.

- (A) The Older Adults Advisory Board shall consist of nine (9) residents of the City appointed by the President of Council, subject to the approval of Council.
- (B) Board membership shall reflect a diverse representation of older adults, older adult service providers, and caregivers.
- (C) Appointments shall commence on the date approved by Council or such other date as Council may provide. Members shall serve four-year terms ending on the last day of June of the final year of the term. Notwithstanding the standard four-year term established herein, initial and subsequent appointments may be shortened or lengthened by Council to maintain staggered terms.
- (D) Absence from three (3) consecutive regular meetings shall vacate the member's position unless such absence is excused by a vote of the Board.
- (E) Vacancies occurring other than by expiration of term shall be filled by appointment of the President of Council, subject to Council approval, for the remainder of the unexpired term.

§ 161.03 - ORGANIZATION AND PROCEDURES.

- (A) The Board shall elect a Chair, who shall preside over meetings and act as

the parliamentarian and a Vice Chair, who shall assume the duties of the Chair in the Chair's absence.

- (B) The Board shall establish rules for the conduct of its business. Such rules shall not conflict with the City Charter, state law, or this Chapter and shall generally conform to Robert's Rules of Order. Rules may include provisions permitting attendance by videoconference, teleconference, or other electronic means in compliance with Ohio Revised Code Section 121.22 and applicable public records laws. All rules shall be submitted to the City Clerk and maintained on file.
- (C) The City Manager or designee shall serve as the staff liaison to the Board and may assign other employees to assist with duties such as recording of minutes, as authorized by Council.
- (D) Five (5) members shall constitute a quorum for the transaction of business. No action shall be taken without the concurrence of a majority of members present and voting; however, a minimum of five (5) affirmative votes is required for recommendations of the Board.

§ 161.04 - POWERS AND DUTIES.

- (A) The purpose of the Older Adults Advisory Board is to provide guidance regarding support services that assist older adults in aging within the Upper Arlington community.
- (B) The Board shall serve as ambassadors to the older adult community by sharing information about available resources, fostering connections, and supporting a coordinated approach to meeting the needs of older adults and their caregivers.
- (C) The Board shall work to enhance the vision of Upper Arlington as a community that actively welcomes and supports older adults by serving as a focus group for the City to provide input on existing and potential programs.
- (D) The Board may provide recommendations to Council, the City Manager, or City department directors.
- (E) The Board shall not serve as a policy-making entity, dispute resolution body, or ombudsman.
- (F) The Board shall function solely in an advisory capacity and shall have no independent authority to act without approval from City Council or the City Manager.

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



Authors:	Jacolyn Thiel, Assistant City Manager
Council Meeting Date:	March 9, 2026
Subject/Legislative Item:	Ordinance No. 10-2026 - To Amend the 2026 Employee Strength Table for the City Manager's Office to Include a Human Resources Manager Position
Purpose:	To amend the 2026 employee strength table for the City Manager's Office to include a Human Resources Manager position to reflect the vacancy in the HR Director position.
Executive Summary:	This ordinance allows for the creation of a Human Resources Manager position that will work in conjunction with a Human Resources consultant for a 12-month period following the retirement of the current Human Resources Director on March 6, 2026. It is anticipated that the existing Human Resources Administrator will be elevated into this new role to work directly with the consultant to enhance and review the City's current HR practices and procedures.

Purpose and Impact

The City will be transitioning through the retirement of our existing Human Resources Director with an effective retirement date of March 6, 2026. Additional legislation includes an appropriation for a contract for HR consulting services for approximately twelve (12) months. The goal of this transition is to ensure continuity of service, provide mentorship, build internal capacity, and temporarily redistribute workload during the department's leadership transition. Through this transition, the need for a Human Resource leader to work directly with the HR consultant became clear. It is anticipated that the existing Human Resources Administrator will be elevated to this new role, so no additional position is being requested, only a change in job description and pay grade. The current Human Resources Administrator pay grade is 21. The proposed Human Resources Manager position was point-factored by a third party and is recommended to be a pay grade 24 to reflect the enhancement to the leadership role. There is no budget request associated with this change, but personnel expenses will be reviewed at mid-year, and a request may be made at that time.

History

The City of Upper Arlington's Human Resources Division serves approximately 340 full-time and part-time employees across 10 departments. The division oversees labor relations, employee benefits, regulatory compliance, workplace safety, training and development, and



recruitment. With an upcoming leadership transition, the City is adding temporary support to ensure uninterrupted service and maintain effective internal operations.

Currently, the Human Resources Division includes three positions:

- Human Resources Director
- Human Resources Administrator
- Human Resources Specialist

The legislation before Council would temporarily adjust this structure for a twelve-month period by adding an HR consulting services contract, reclassifying the Human Resources Administrator to a Human Resources Manager role, and retaining the Human Resources Specialist position.

Alternatives

As an alternative, the City could proceed directly with hiring a new Human Resources Director and maintain the current organizational structure without modifying existing positions. While this option would restore permanent leadership more quickly, it would not provide the opportunity for a comprehensive evaluation of Human Resources needs or an independent review of current practices to inform and support a new Director in approximately one year.

Attachments

1.	Ordinance No. 10-2026
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RECORD OF ORDINANCES

CITY OF UPPER ARLINGTON

STATE OF OHIO

ORDINANCE NO. 10-2026

TO AMEND THE 2026 EMPLOYEE STRENGTH TABLE FOR THE CITY MANAGER'S OFFICE TO INCLUDE A HUMAN RESOURCES MANAGER POSITION

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

WHEREAS, the City anticipates the planned retirement of the Human Resources (HR) Director and is evaluating long-term resource needs during this transition; and

WHEREAS, this ordinance adjusts the HR structure by adding a Human Resources Manager position to be filled by the current Human Resources Administrator to ensure uninterrupted service and maintain effective internal operations.

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

SECTION 1. The following amendments to the employee strength table shall be adopted and incorporated into the 2025-2026 Municipal Program of Services: add a Human Resources Manager position for 1 FTE at paygrade 24. Reduce the Human Resources Administrator position from 1 FTE to 0 FTE for 2026.

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

**Monthly Financial Report
As of January 2026**

General Fund (101)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
Revenues and Other Sources						
Income Tax	\$ 35,544,200	\$ 35,544,200	\$ 2,830,048	\$ 2,881,632	\$ 51,584	1.82%
Real & Personal Property Tax	10,061,400	10,061,400	-	-	-	0.00%
All Other Operating Revenues	15,302,900	15,302,900	1,021,118	1,376,246	355,128	34.78%
Transfers/Advances In	4,594,100	4,594,100	-	-	-	0.00%
Total Revenues and Other Sources	65,502,600	65,502,600	3,851,166	4,257,878	406,712	10.56%
Obligations:						
Police Division	14,045,400	14,045,400	1,717,153	1,662,070	55,083	3.21%
Fire Division	12,815,400	12,815,400	1,446,969	1,342,704	104,265	7.21%
Board of Health	415,000	415,000	-	-	-	0.00%
Parks and Recreation	9,413,200	9,413,200	993,701	940,336	53,365	5.37%
Community Development	1,629,900	1,629,900	365,825	360,575	5,250	1.44%
Public Service Administration	1,505,400	1,505,400	153,676	149,736	3,940	2.56%
Public Works	1,804,000	1,804,000	202,950	200,692	2,258	1.11%
City Manager	2,070,900	2,670,900	924,892	842,341	82,551	8.93%
City Attorney	1,111,600	1,111,600	109,067	95,589	13,478	12.36%
City Clerk	354,400	354,400	36,917	34,054	2,863	7.76%
City Council	253,900	253,900	15,869	12,116	3,753	23.65%
Finance	1,994,700	1,994,700	241,675	233,625	8,050	3.33%
Facilities Maintenance	5,674,900	5,674,900	236,454	153,457	82,997	35.10%
Information Technology	2,575,400	2,575,400	292,945	286,217	6,728	2.30%
General Administration	4,314,600	4,314,600	760,550	755,001	5,549	0.73%
Transfers/Advances Out	17,252,100	23,156,100	-	-	-	0.00%
Total Obligations	77,230,800	83,734,800	7,498,643	7,068,515	430,128	5.74%
Excess of Revenue and Other Sources over Obligations:	(11,728,200)	(18,232,200)	(3,647,477)	(2,810,637)		
Total Beginning Fund Balance	44,900,538	44,900,538	44,900,538	44,900,538		
Anticipated Appropriation Lapses	1,799,000	1,799,000	-	-		
Total Ending Fund Balance	\$ 34,971,338	\$ 28,467,338	\$ 41,253,061	\$ 42,089,901	\$ 836,840	2.03%

Capital Asset Management Fund (102)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
Revenues and Other Sources						
Income Tax	\$ 13,822,700	\$ 13,822,700	\$ 1,100,571	\$ 1,120,529	\$ 19,958	1.81%
Transfers In	5,533,900	11,374,000	-	-	-	0.00%
Total Revenues and Other Sources	19,356,600	25,196,700	1,100,571	1,120,529	19,958	1.81%
Obligations						
Transfers/Advances Out	11,881,700	11,881,700	-	-	-	0.00%
Total Obligations	11,881,700	11,881,700	-	-	-	0.00%
Excess of Revenue and Other Sources over Obligations:	7,474,900	13,315,000	1,100,571	1,120,529		
Beginning Fund Balance	28,361,159	28,361,159	28,361,159	28,361,159		
Ending Fund Balance	\$ 35,836,059	\$ 41,676,159	\$ 29,461,730	\$ 29,481,688	\$ 19,958	0.07%

**Monthly Financial Report
As of January 2026**

Capital Equipment Fund (106)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
<u>Revenues and Other Sources</u>						
Real & Personal Property Tax	\$ 1,290,800	\$ 1,290,800	\$ -	\$ -	\$ -	0.00%
All Other Operating Revenues	511,800	511,800	-	-	-	0.00%
Transfers In	500,000	500,000	-	-	-	0.00%
Total Revenues and Other Sources	2,302,600	2,302,600	-	-	-	0.00%
<u>Obligations</u>						
Capital Equipment	2,211,600	2,211,600	12,279	12,279	-	0.00%
Total Obligations	2,211,600	2,211,600	12,279	12,279	-	0.00%
Excess of Revenue and Other Sources over Obligations:	91,000	91,000	(12,279)	(12,279)		
Beginning Fund Balance	760,108	760,108	760,108	760,108		
Ending Fund Balance	\$ 851,108	\$ 851,108	\$ 747,829	\$ 747,829	\$ -	0.00%

Street Maintenance and Repair Fund (207)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
<u>Revenues and Other Sources</u>						
Gasoline Taxes	\$ 1,800,000	\$ 1,800,000	\$ 141,522	\$ 147,047	\$ 5,525	3.90%
Motor Vehicle License Taxes	450,000	450,000	32,811	37,772	4,961	15.12%
All Other Operating Revenues	53,000	53,000	3,750	4,765	1,015	27.05%
Total Revenues and Other Sources	2,303,000	2,303,000	178,083	189,583	11,500	6.46%
<u>Obligations</u>						
Public Service Administration	1,501,200	1,501,200	93,825	54,885	38,941	41.50%
Public Works	911,800	911,800	200,264	192,620	7,644	3.82%
Total Obligations	2,413,000	2,413,000	294,089	247,505	46,584	15.84%
Excess of Revenue and Other Sources over Obligations:	(110,000)	(110,000)	(116,006)	(57,922)		
Beginning Fund Balance	2,185,856	2,185,856	2,185,856	2,185,856		
Ending Fund Balance	\$ 2,075,856	\$ 2,075,856	\$ 2,069,850	\$ 2,127,934	\$ 58,084	2.81%

Bonded Improvement Fund (402)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
<u>Revenues and Other Sources</u>						
Sale of Bonds and Notes	\$ 27,315,800	\$ 27,315,800	\$ -	\$ -	\$ -	0.00%
All Other Operating Revenues	300,000	300,000	25,000	12,108	(12,892)	-51.57%
Total Revenues and Other Sources	27,615,800	27,615,800	25,000	12,108	(12,892)	-51.57%
<u>Obligations</u>						
Capital Improvements - CIP	10,130,400	10,130,400	-	-	-	0.00%
Capital Improvements	3,000,000	3,000,000	-	-	-	0.00%
Debt Issuance Costs	400,000	400,000	-	-	-	0.00%
Total Obligations	13,530,400	13,530,400	-	-	-	0.00%
Excess of Revenue and Other Sources over Obligations:	14,085,400	14,085,400	25,000	12,108		
Beginning Fund Balance	3,531,042	3,531,042	3,531,042	3,531,042		
Ending Fund Balance	\$ 17,616,442	\$ 17,616,442	\$ 3,556,042	\$ 3,543,150	\$ (12,892)	-0.36%

**Monthly Financial Report
As of January 2026**

Infrastructure Improvement Fund (404)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
<u>Revenues and Other Sources</u>						
All Other Operating Revenues	\$ 4,846,500	\$ 4,846,500	\$ 800,000	\$ 993,250	\$ 193,250	24.16%
Transfers/Advances In	5,250,000	5,250,000	-	-	-	0.00%
Total Revenues and Other Sources	10,096,500	10,096,500	800,000	993,250	193,250	24.16%
<u>Obligations</u>						
Capital Improvements	9,563,900	9,563,900	45,020	45,020	-	0.00%
Transfers/Advances Out	800,000	800,000	-	-	-	0.00%
Total Obligations	10,363,900	10,363,900	45,020	45,020	-	0.00%
Excess of Revenue and Other Sources over Obligations:	(267,400)	(267,400)	754,980	948,230		
Beginning Fund Balance	13,980,019	13,980,019	13,980,019	13,980,019		
Ending Fund Balance	\$ 13,712,619	\$ 13,712,619	\$ 14,734,999	\$ 14,928,249	\$ 193,250	1.31%

Solid Waste Management Fund (710)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
<u>Revenues and Other Sources</u>						
Charges for Services	\$ 3,900,000	\$ 3,900,000	\$ -	\$ (14)	\$ (14)	-100.00%
All Other Operating Revenues	50,000	50,000	4,167	4,292	125	3.00%
Total Revenues and other sources	3,950,000	3,950,000	4,167	4,278	111	2.66%
<u>Obligations</u>						
Public Works	4,396,600	4,396,600	353,467	17,530	335,937	95.04%
Total Obligations	4,396,600	4,396,600	353,467	17,530	335,937	95.04%
Excess of Revenue and Other Sources over Obligations:	(446,600)	(446,600)	(349,300)	(13,252)		
Beginning Fund Balance	1,835,054	1,835,054	1,835,054	1,835,054		
Ending Fund Balance	\$ 1,388,454	\$ 1,388,454	\$ 1,485,754	\$ 1,821,802	\$ 336,048	22.62%

Water Surcharge Fund (720)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
<u>Revenues and Other Sources</u>						
Charges for Services	\$ 942,000	\$ 942,000	\$ 43,715	\$ 46,038	\$ 2,323	5.31%
Total Revenues and other sources	942,000	942,000	43,715	46,038	2,323	5.31%
<u>Obligations</u>						
Public Works	581,600	581,600	48,467	21,650	26,817	55.33%
Capital Improvements	552,200	552,200	-	-	-	0.00%
Transfers Out (including intra-city services)	94,000	94,000	1,000	28	972	97.18%
Total Obligations	1,227,800	1,227,800	49,467	21,678	27,789	56.18%
Excess of Revenue and Other Sources over Obligations:	(285,800)	(285,800)	(5,752)	24,360		
Beginning Fund Balance	2,461,389	2,461,389	2,461,389	2,461,389	-	
Ending Fund Balance	\$ 2,175,589	\$ 2,175,589	\$ 2,455,637	\$ 2,485,749	\$ 30,112	1.23%

**Monthly Financial Report
As of January 2026**

Sanitary Sewer Surcharge Fund (730)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
Revenues and Other Sources						
Charges for Services	\$ 1,466,000	\$ 1,466,000	\$ 63,940	\$ 66,287	\$ 2,347	3.67%
All Other Operating Revenues	1,500	1,500	125	-	(125)	-100.00%
Total Revenues and other sources	1,467,500	1,467,500	64,065	66,287	2,222	-3.47%
Obligations						
Public Works	1,345,000	1,345,000	56,042	44,037	12,005	21.42%
Capital Equipment	300,000	300,000	25,000	-	25,000	100.00%
Capital Improvements	226,200	226,200	18,850	-	18,850	100.00%
Transfers Out (including intra-city services)	27,100	27,100	1,667	58	1,609	96.52%
Total Obligations	1,898,300	1,898,300	101,559	44,095	57,464	56.58%
Excess of Revenue and Other Sources over Obligations:	(430,800)	(430,800)	(37,494)	22,193		
Beginning Fund Balance	3,094,580	3,094,580	3,094,580	3,094,580		
Ending Fund Balance	\$ 2,663,780	\$ 2,663,780	\$ 3,057,086	\$ 3,116,773	\$ 59,687	1.95%

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	\$ 24,831	\$ (7)	\$ (24,838)	-100.03%
All Other Operating Revenues	50,000	50,000	4,167	6,443	2,276	54.63%
Total Revenues and other sources	803,000	803,000	28,998	6,436	(22,562)	-77.80%
Obligations						
Public Works	734,000	734,000	186,167	168,707	17,460	9.38%
Capital Equipment	100,000	100,000	-	-	-	0.00%
Capital Improvements	184,500	184,500	-	-	-	0.00%
Transfers Out (including intra-city services)	73,400	73,400	1,250	352	898	71.81%
Total Obligations	1,091,900	1,091,900	187,417	169,059	18,358	9.80%
Excess of Revenue and Other Sources over Obligations:	(288,900)	(288,900)	(158,419)	(162,623)		
Beginning Fund Balance	2,823,282	2,823,282	2,823,282	2,823,282		
Ending Fund Balance	\$ 2,534,382	\$ 2,534,382	\$ 2,664,863	\$ 2,660,659	\$ (4,204)	-0.16%

Swimming Pool Fund (750)

	Original Budget	Amended Budget	Projected To Date	Actual	Dollar Variance	Percentage Variance
Revenues and Other Sources						
Charges for Services	\$ 1,038,800	\$ 1,038,800	\$ 1,501	\$ 8,330	\$ 6,829	454.93%
Transfers/Advances In	200,000	200,000	-	-	-	0.00%
Total Revenues and other sources	1,238,800	1,238,800	1,501	8,330	6,829	454.93%
Obligations						
Parks and Recreation	1,266,800	1,266,800	79,175	74,335	4,840	6.11%
Total Obligations	1,266,800	1,266,800	79,175	74,335	4,840	6.11%
Excess of Revenue and Other Sources over Obligations:	(28,000)	(28,000)	(77,674)	(66,006)		
Beginning Fund Balance	619,563	619,563	619,563	619,563		
Ending Fund Balance	\$ 591,563	\$ 591,563	\$ 541,889	\$ 553,557	\$ 11,668	2.15%

**Monthly Financial Report
As of January 2026**

Statement of Receipts and Disbursements (cash basis rounding)

<u>Fund</u>	<u>Beginning Balance</u>	<u>Year to Date & Transfer In</u>	<u>Year to Date & Transfer Out</u>	<u>Ending Balance</u>	<u>Percentage Change</u>
General	\$ 48,358,630	\$ 4,257,878	\$ 5,825,092	\$ 46,791,416	-3.2%
Capital Asset Management	28,361,159	1,120,528	(0)	29,481,687	4.0%
Police Pension	1,635,554	-	-	1,635,554	0.0%
Fire Pension	1,596,118	-	-	1,596,118	0.0%
Self Insurance	1,143,941	8,267	1,263	1,150,945	0.6%
Capital Equipment	1,542,509	-	71,164	1,471,345	-4.6%
Police & Fire Pension	1,345,109	-	-	1,345,109	0.0%
Technology Fund	223,177	59,217	-	282,394	26.5%
Facilities Maintenance Reserve	-	-	-	-	0.0%
Street Maintenance and Repair Fund	2,257,183	189,583	143,167	2,303,599	2.1%
EMS Billing Fund	1,852,414	63,120	3,787	1,911,747	3.2%
Law Enforcement	2,953,682	6,047	146,035	2,813,694	-4.7%
Tree Planting Fund	129,176	1,100	-	130,276	0.9%
Enforcement Education	21,176	25	-	21,201	0.1%
Mayor's Court Computer	57,035	2,109	-	59,144	3.7%
Mayor's Court Special Project	179,140	1,805	-	180,945	1.0%
Local Fiscal Recovery Fund	69,564	-	-	69,564	0.0%
OneOhio Opioid Fund	187,432	-	400	187,032	-0.2%
Economic Development	4,560,554	-	430	4,560,124	0.0%
Arlington Centre TIF Fund	110,482	-	-	110,482	0.0%
Tremont Road TIF Fund	21,397	-	-	21,397	0.0%
Lane Avenue Mixed Use TIF Fund	777,327	-	-	777,327	0.0%
Lane Avenue TIF Fund	264,157	-	-	264,157	0.0%
Arlington Crossing TIF Fund	977,793	-	-	977,793	0.0%
Horizon TIF Fund	1,096,694	-	-	1,096,694	0.0%
Kingsdale West TIF Fund	402,742	-	-	402,742	0.0%
Kingsdale CORE TIF Fund	1,028,671	-	-	1,028,671	0.0%
Civil Service	48,700	-	4,800	43,900	-9.9%
Riverside North TIF Fund	21,009	-	-	21,009	0.0%
Riverside South TIF Fund	218,851	-	-	218,851	0.0%
W. Lane Northwest TIF Fund	25,479	-	-	25,479	0.0%
Lane II TIF Fund	1,373,063	-	-	1,373,063	0.0%
Kingsdale Center TIF Fund	224,049	-	-	224,049	0.0%
Gateway TIF Fund	157,204	-	-	157,204	0.0%
Neighborhood Lighting Utility	352,522	723	4,327	348,918	-1.0%
Clerk of Courts Fund	25,188	535	-	25,723	2.1%
UA Visitor's Bureau Fund	616,364	8,822	-	625,186	1.4%
General Bond Retirement	314,893	-	52,292	262,601	-16.6%
Bonded Improvements	3,759,688	12,108	-	3,771,796	0.3%
Infrastructure Improvement Fund	22,665,632	993,250	673,628	22,985,254	1.4%
Community Fiber Optic Fund	385,336	-	-	385,336	0.0%
Employee Benefit	1,854,458	422,131	566,883	1,709,706	-7.8%
BWC Administration Fund	1,427,134	51,889	11,971	1,467,052	2.8%
Solid Waste Management	2,204,995	4,278	332,335	1,876,938	-14.9%
Water Surcharge	2,728,691	46,038	37,178	2,737,551	0.3%
Sanitary Sewer Surcharge	3,948,374	66,287	61,272	3,953,389	0.1%
Stormwater Management	3,135,467	6,436	40,896	3,101,007	-1.1%
UA Swimming Pools	642,221	8,330	6,946	643,605	0.2%
Unclaimed Funds	9,204	-	-	9,204	0.0%
Revolving Fund	79,121	7,945	18,332	68,734	-13.1%
Construction Withholding	600,453	27,463	5,723	622,193	3.6%
Payroll Clearing Fund	357,375	4,929,157	4,620,377	666,155	86.4%
Totals (ROUNDED)	\$ 148,328,287	\$ 12,295,071	\$ 12,628,298	\$ 147,995,060	ROUNDED TOTALS

Monthly Financial Report As of January 2026

Income Tax Comparisons

	Projections	Year to date	Difference	% Difference
Withholdings	\$ 2,575,688	\$ 2,662,383	\$ 86,695	3.37%
Individuals	604,829	486,736	(118,093)	-19.53%
Net Profits	750,102	853,042	102,940	13.72%
Total	\$ 3,930,619	\$ 4,002,161	\$ 71,542	1.82%

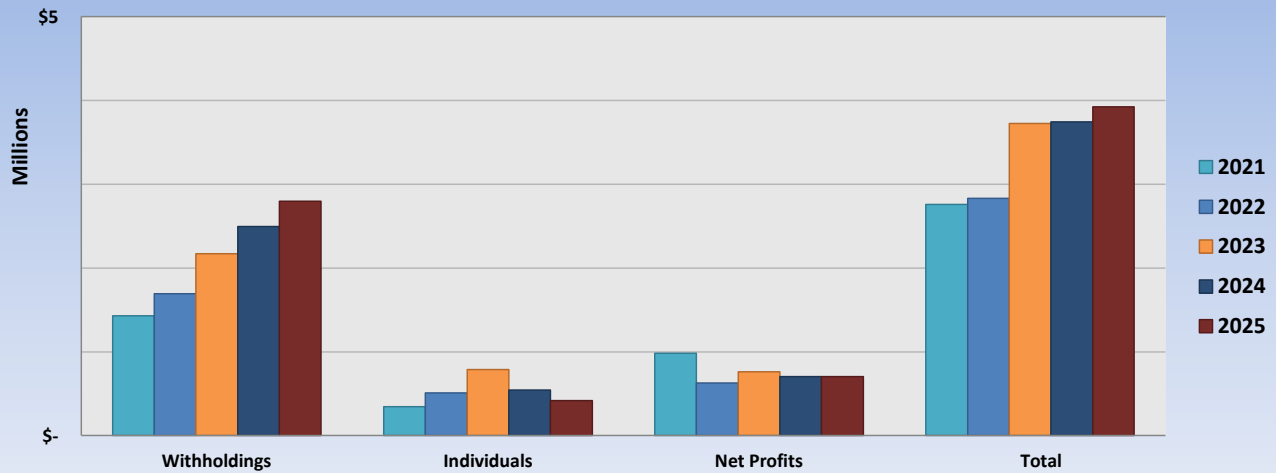
Income Tax Five Year Comparison

	2022	2023	2024	2025	2026
Withholdings	\$ 1,693,204	\$ 2,171,280	\$ 2,495,333	\$ 2,799,818	\$ 2,662,383
Individuals	511,072	789,105	544,784	419,394	486,736
Net Profits	627,215	763,678	706,595	704,130	853,042
Total	\$ 2,831,491	\$ 3,724,063	\$ 3,746,712	\$ 3,923,342	\$ 4,002,161

Percentage Increase (Decrease) From Prior Year

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Withholdings	18.27%	28.23%	14.92%	12.20%	-4.91%
Individuals	47.14%	54.40%	-30.96%	-23.02%	16.06%
Net Profits	-36.15%	21.76%	-7.47%	-0.35%	21.15%
Total	2.54%	31.52%	0.61%	4.71%	2.01%

Income Tax Five Year Trend vs Prior YTD Monthly



Interest & Investment Income

Jan-26

General Investments	Beginning Balance	Purchased	Matured/Sold	Deposited/Withdrawn	Investment Acct.	Ending Balance
Municipal Securities	5,552,786.00					\$ 5,552,786.00
Corporate / General Investments	8,328,548.50					\$ 8,328,548.50
Federal Agency	56,583,939.54	2,376,976.00	(1,093,158.00)			\$ 57,867,757.54
US Government Bonds	25,343,318.28		(1,080,578.13)			\$ 24,262,740.15
Total Bonds	\$ 95,808,592.32	\$ 2,376,976.00	\$ (2,173,736.13)	\$ -	\$ -	\$ 96,011,832.19
Short Term Fixed Maturity Commercial Paper	-					\$ -
Other Assets (Savings Cert - Market Traded)	\$ 3,434,000.55					\$ 3,434,000.55
Bond and Investments:						
CIP Bonds						
Federal Agency	-					\$ -
Corporate / General Investments	-					\$ -
Short Term Fixed Maturity Commercial Paper	-					\$ -
US Government Bonds	-					\$ -
Total Bonds & Investments	\$ 99,242,592.87	\$ 2,376,976.00	\$ (2,173,736.13)	\$ -	\$ -	\$ 99,445,832.74
Money Markets:						
General	254,956.96	(2,376,976.00)	2,177,802.42	(2,865.00)	156,091.66	\$ 209,010.04
CIP Bonds	-					\$ -
Total Money Markets	\$ 254,956.96	\$ (2,376,976.00)	\$ 2,177,802.42	\$ (2,865.00)	\$ 156,091.66	\$ 209,010.04
Star Ohio:						
General Investment	42,390,231.95			(4,752.07)	138,218.35	\$ 42,523,698.23
Bond Proceeds	39,979.13			6,413.12	136.40	\$ 46,528.65
Federal ARPA (Gen. Inv.)	69,802.20			(238.52)	227.38	\$ 69,791.06
Gateway	1,017,594.17			(500.00)	3,317.64	\$ 1,020,411.81
Kingsdale	240,021.67			(922.53)	781.78	\$ 239,880.92
Community Center	2,624,428.93				8,557.58	\$ 2,632,986.51
Office (Comm. Center)	1,088,866.61				3,550.51	\$ 1,092,417.12
Total STAR Ohio	\$ 47,470,924.66	\$ -	\$ -	\$ -	\$ 154,789.64	\$ 47,625,714.30
Total Investments	\$ 146,968,474.49	\$ -	\$ 4,066.29	\$ (2,865.00)	\$ 310,881.30	\$ 147,280,557.08
NW Huntington Bank	\$ 1,359,818.11					\$ 714,508.78
Total Cash & Investments	\$ 148,328,292.60					\$ 147,995,065.86

ITEMS PURCHASED BETWEEN \$25,000 & \$150,000 JANUARY 2026

<u>DATE</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1/7/26	AD Astra Design	Commercial Project Plan Review	\$40,000.00
1/13/26	Bonded Chemicals	Pool Chemicals	\$76,169.54
1/13/26	United Inspection Group	Electrical Inspections	\$40,000.00
1/13/26	Town and County	Commercial Project Plan Review	\$30,000.00
1/13/26	Midwest Inspection Svcs.	Building Inspections	\$20,000.00
1/13/26	MP Kelleher & Assoc.	Electrical Inspections	\$40,000.00
1/13/26	Eight-One Consulting	Commercial Project Plan Review	\$30,000.00
1/13/26	Bldg Health Safety	Commercial Project Plan Review/Electrical Inspections	\$30,000.00
1/13/26	Scott Vanderkarr	Magistrate Services	\$25,000.00
1/14/26	CivicPlus	Software Renewal	\$26,679.92
1/14/26	Benchmark Biodiesel	Fuel	\$105,000.00
1/14/26	Ohio State University	Fuel	\$105,000.00
1/14/26	Super Fleet	Fuel	\$84,000.00
1/14/26	Hightowers	Fuel	\$107,000.00
1/14/26	Cornwell Lawn & Landscape	Mowing Services	\$60,931.86
1/14/26	Clover Landscape	Mowing Services	\$22,919.44
1/15/26	SCA of Ohio	Street Sweeping	\$125,000.00
1/22/26	OpenGov	Parks and PSC Domains	\$73,669.56
1/23/26	Russell Tree Experts	Tree Pruning	\$67,300.00
1/23/26	Indiana Printing	Activity Guide, PAFR, Insight Printing	\$101,386.19
1/28/26	Native Tree Care	Tree Pruning	\$66,128.00
1/29/26	Cargill, Inc.	Road Salt	\$105,285.00

QUALITY BASED SELECTION CONSULTANTS – JANUARY 2026

<u>DATE</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
None			

NOTIFICATION OF CHANGE ORDERS: NON-CONSTRUCTION, CITY MANAGER APPROVAL JANUARY 2026

<u>DATE</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>CHANGE ORDER AMOUNT</u>	<u>New Total</u>
None				

GRANTS JANUARY 2026

<u>DATE</u>	<u>ORGANIZATION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1/21/26	UA Community Foundation	Leadership UA	\$20,000.00
1/21/26	Commons Greens	UA Farmer's Market	\$15,000.00

RECORD OF RESOLUTIONS
CITY OF UPPER ARLINGTON
STATE OF OHIO

RESOLUTION NO. 2-2026

TO ESTABLISH THE MASTER PLAN TASK FORCE AND APPOINT ITS MEMBERS

WHEREAS, City Council desires resident involvement in an advisory capacity to work with staff and a consulting team to play a key role in shaping the long-term vision for the community; and

WHEREAS, members will collaborate with stakeholders, review data and trends, and provide input on policies related to land use, infrastructure, economic development, and sustainability; and

WHEREAS, member contributions will help ensure the plan reflects the needs and aspirations of residents, fostering a vibrant, well-planned future for the City.

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

SECTION 1. City Council hereby establishes the Master Plan Task Force to provide recommendations to City Council in the form of a final report by June 2028. The Task Force’s work shall include a public engagement process to solicit input from the community.

SECTION 2. The following members are hereby appointed to the Master Plan Task Force:

Bhatki Bania, Co-Chair	Shannon Tolliver
Don Louis Brown, Co-Chair	Colin Chiles
Brad Stoll	Darius Banks
Dan Ayars	Bill Hadler
Adrienne Low Joly	James Schimmer
Katie Freeland	Matt McGrath
Vicki Zust	Sam Spofforth
Lindsey Christ	Judy Yesso
Caroline O’Donnell	Michael Stafford
John Preloger	Ryan Wallace
David Smith	Sarah Welch
Kathryn Eberle	Nicholas Grimmer
Anne McDaniel	Andrew Theado

SECTION 3. If all seats have not been filled by the date of the first meeting, the President of Council may appoint additional members, up to a maximum total membership of twenty-six (26). The President of Council may fill

any vacancies at any time, including seats that remain unfilled as of the first meeting, without further confirmation by Council.

SECTION 4. The Master Plan Task Force shall include the following subcommittees:

1. Land Use, Housing, and Economic Development
2. Mobility
3. Parks and Recreation
4. Emerging Technology, Resilience, and Disruption

SECTION 5. Task Force members shall be assigned to subcommittees upon recommendation of the consultant and City Staff, subject to confirmation by the President of Council.

SECTION 6. Members of the Master Plan Task Force may be removed by a vote of Council for failure to attend meetings or upon recommendation of the Co-Chairs.

SECTION 7. All meetings of the Master Plan Task Force and its subcommittees shall be open to the public and conducted in accordance with the Ohio Open Meetings Act.

SECTION 8. The Master Plan Task Force may meet by videoconference, teleconference, or other electronic means in compliance with Ohio Revised Code Section 121.22 and applicable public records laws; however, voting shall occur only when members are physically present unless otherwise permitted by law.

SECTION 9. This resolution shall take effect immediately upon passage.



Authors: James Russell, Economic Analyst

Council Meeting Date: March 9, 2026

Subject/Legislative Item: Resolution No. 3-2026 - Declaring the City of Upper Arlington's Formal Written Consent to Subsequent Additional Tax Exemptions Applicable by Law to the Parking Facility Parcel Located at 3108 Kingsdale Center, Upper Arlington, Ohio 43221, Which Parking Facility Parcel Comprises a Portion of the Tax Parcel Identification Number 070-004527-00 Assigned by the Franklin County Auditor's Office; and Approving Related Matters (*Oldham*)

Purpose: To provide written, formal consent to the Ohio Department of Taxation regarding the intended tax-exempt status of the public parking garage at 3108 Kingsdale Center, pursuant to the Development Agreement.

Executive Summary: On January 15, 2021, the City of Upper Arlington entered into a Development Agreement with Continental Development, INC. On December 21, 2022 the City entered a 99-year ground lease for use of a parking facility at 3108 Kingsdale Center. On the same date, the City executed a 99-year ground lease with the Franklin County Finance Authority for the purpose of causing the construction and operation of a public parking facility at 3108 Kingsdale Center. Section 2(o) of the Development Agreement contemplates the Franklin County Finance Authority seeking a real property tax exemption for the parking facility parcel, in conjunction with the City of Upper Arlington and Continental. Pursuant to the agreement, the Finance Authority filed for the exemption. On January 16, 2026, the Ohio Department of Taxation denied the request, citing a lack of evidence that the City of Upper Arlington provided written consent for the tax exemption. The City has been notified that Continental intends to appeal the decision and update the record with this resolution providing the City's consent to the tax exemption to the Ohio Department of Taxation.

Purpose and Impact



The purpose of this resolution is to provide consent to the Ohio Department of Taxation, so the Franklin County Finance Authority and Continental can move forward with their appeal and achieve tax-exempt status on the public parking garage, pursuant to the Development Agreement signed on January 15, 2021. The Development Agreement contemplates this structure so there is not an adverse impact created by this legislation.

History

- January 15, 2021 - City of Upper Arlington enters into a Development Agreement with Continental Development
- December 21, 2022 - City of Upper Arlington enters a 99-year ground lease with Continental at 3108 Kingsdale Center
- December 21, 2022 - City of Upper Arlington enters a 99-year ground lease with the Franklin County Finance Authority to cause the construction and operation of parking at 3108 Kingsdale Center
- October 6, 2023 - Continental files DTE 24 for Tax Exempt status pursuant to a 5709.40 TIF
- March 29, 2024 - DTE FE 2825 issued finalizing the TIF exemption effective to 2023
- July 11, 2025 - The Finance Authority submitted a request for real property tax exemption
- January 16, 2026 - The Ohio Department of Taxation denied the request, citing a lack of written consent from the City of Upper Arlington

Alternatives

There are no alternatives to this resolution. We need to provide written consent for the tax exemption pursuant to the Development Agreement.

Attachments

1.	Resolution No. 3-2026
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RECORD OF RESOLUTIONS

CITY OF UPPER ARLINGTON
STATE OF OHIO

RESOLUTION NO. 3-2026

DECLARING THE CITY OF UPPER ARLINGTON'S FORMAL WRITTEN CONSENT TO SUBSEQUENT ADDITIONAL TAX EXEMPTIONS APPLICABLE BY LAW TO THE PARKING FACILITY PARCEL LOCATED AT 3180 KINGSDALE CENTER, UPPER ARLINGTON, OHIO 43221, WHICH PARKING FACILITY PARCEL COMPRISES A PORTION OF THE TAX PARCEL WITH PARCEL IDENTIFICATION NUMBER 070-004527-00 ASSIGNED BY THE FRANKLIN COUNTY AUDITOR'S OFFICE; AND APPROVING RELATED MATTERS

WHEREAS, The City of Upper Arlington ("City") entered into that certain Development Agreement with Continental Development, Inc., dated January 15, 2021, which was later amended by that certain First Amendment to Development Agreement by and between City and Continental Kingsdale Acquisitions, LLC ("Continental"), dated December 21, 2022 (as the same may be amended, restated, modified, or replaced, the "Development Agreement") a copy of which is on file with the Clerk of Council; and

WHEREAS, The Development Agreement set forth the terms pursuant to which Continental would redevelop an approximately 4.801 acre site identified in the Development Agreement (the "Development Site") for mixed-use purposes including, among other things, a structured parking facility (the "Parking Facility") to be located on a portion of the Development Site (the "Parking Facility Parcel"), which comprises a portion of the tax parcel assigned by the Franklin County Auditor's office with Parcel Identification Number 070-004527-00; and

WHEREAS, Continental executed a 99-year ground lease with the City, dated December 21, 2022, for the Parking Facility. Also on December 21, 2022, the City executed a 99-year ground lease with the Columbus-Franklin County Finance Authority (the "Finance Authority"), for the purpose of causing the construction and operation of the Parking Facility; and

WHEREAS, In accordance with the Development Agreement, (a) Continental filed a Form DTE 24 application on October 6, 2023 seeking an

exemption from real property taxation with respect to the Development Site under Ohio Revised Code Section 5709.40(B), (b) the Ohio Tax Commissioner granted the tax increment financing exemption (the “TIF Exemption”) under Ohio Revised Code Section 5709.40 pursuant to final determination DTE No. FE 2825 issued on March 29, 2024, and (c) the TIF Exemption was effective beginning with tax year 2023; and

WHEREAS,

Ohio Revised Code Section 5709.911(B)(1) provides that “[i]f the application for exemption under section 725.02, 1728.10, 5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised Code is filed by the owner of the property or by a municipal corporation, township, or county with the owner's written consent attached to the application, and if more than one real property tax exemption applies by law to the property or a portion of the property, no other exemption shall be granted for the portion of the property already exempt under section 725.02, 1728.10, 5709.40, 5709.41, 5709.45, 5709.73, or 5709.78 of the Revised Code unless the municipal corporation, township, or county that enacted the authorizing ordinance or resolution for the earlier exemption provides its duly authorized written consent to the subsequent exemption by means of a duly enacted ordinance or resolution;” and

WHEREAS,

The City and Continental acknowledged and agreed, in Section 2(o) of the Development Agreement, that Continental would request that the Finance Authority seek a property tax exemption for the Parking Facility Parcel in cooperation with Continental and, in accordance with that provision, the Finance Authority submitted a subsequent request for real property tax exemption for the Parking Facility Parcel on July 11, 2025 (the “Garage Exemption”); and

WHEREAS,

In response to such request, the Ohio Department of Taxation, Tax Commissioner’s Office issued a Final Determination Letter dated January 16, 2026 and applicable to DTE No. HE 1893 (the “Final Determination Letter”) that considered an exemption for the Parking Facility on the Parking Facility Parcel under R.C. 717.051 in addition to R.C. 4582.46 and R.C. 5709.08 but in reaching its final decision stated, in part, that “the record lacks any evidence that the City of Upper Arlington provided written consent by means of a duly enacted ordinance or resolution to the subsequent exemption of the subject property;” and

WHEREAS

The City has been notified that Continental intends to cause the appeal of the Final Determination Letter and has requested that, consistent with the original intent of the Development Agreement,

this Council of the City (the "Council") provide formal, written authorization and consent to the subsequent Garage Exemption.

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

SECTION 1.

Pursuant to Division (B) of Ohio Revised Code Section 5709.911, this Council hereby formally authorizes, approves, and consents to the priority of subsequent Garage Exemption applicable by law to the Parking Facility Parcel, including, but not limited to, the property tax exemptions set forth in Ohio Revised Code Sections 717.051, 4582.46, and 5709.08. Because the Development Agreement expressly contemplated this exemption from the outset, this Council hereby affirms that, to the maximum extent allowed under law, this consent shall apply to each year that one or more other exemptions apply to the Parking Facility Parcel, commencing with tax year 2023. This resolution shall constitute the written consent referred to in the Final Determination Letter.

SECTION 2.

The City Manager and the Finance Director, individually or together with their designees, and other appropriate officers of the City are each authorized and directed, acting on behalf of the City to carry out and implement the authorizations, approvals, and consents described herein.

SECTION 3.

It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were taken 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 Revised Code.

SECTION 4.

This resolution is to take effect immediately upon passage.



Authors: Chris Zimmer, Fire Chief

Council Meeting Date: March 9, 2026

Subject/Legislative Item: Ordinance No. 11-2026 - To Authorize the City Manager to Enter into Contract With OhioHealth Employer Solutions for Occupational Health and Wellness Program Services for the Fire Division

Purpose: To authorize the City Manager to enter into contract with Ohio Health Employer Solutions for the Fire Division occupation health and wellness program.

Executive Summary: The Fire Division is requesting approval to enter into a new Occupational Health and Wellness Program. This ordinance authorizes the City Manager to enter into a contract with Ohio Health Employer Solutions in an amount not to exceed \$110,000 per year, for two years, and shall then automatically renew for successive one-year terms. Any pricing increases will be determined prior to any contract renewal after the initial term. The contract may be terminated by either party with at least 30-days notice. The 2026 budget was submitted prior to Mount Carmel discontinuing their Occupational Health program. Within the Fire Division budget, there is \$144,000 for consulting services that will be used for this contract. During the mid-year budget review, this will be reviewed, and additional funding will be requested if needed.

Purpose and Impact

The Fire Division maintains a comprehensive fitness and wellness program designed to meet the specific requirements unique to firefighting and occupational health considerations. This is to ensure compliance with applicable state and federal regulations governing firefighter health and safety. These requirements include the Ohio Administrative Code, National Fire Protection Association (NFPA) standards and guidelines, federal Occupational Health and Safety Administration (OSHA) regulations related to respiratory protection programs and hazardous materials team member medical evaluations.

The Fire Division issued a Request for Proposals, RFP, for a competitive selection. Three (3) proposals were received January 7, 2026 and were reviewed by a committee. OhioHealth Employer Solutions was selected based on their qualifications, experience with public safety agencies, scope of services, and cost.



History

The Fire Division has had an occupational health, wellness and fitness program in place for more than thirty years. The Fire Division's program has been used as a model for other fire departments locally and regionally since its inception. The Fire Division had previously utilized medical and fitness evaluations and occupational health services from Mount Carmel Health System, since at least 2009. The Fire Division was notified by Mount Carmel in late 2025 that due to internal program and service realignment, they would cease providing occupational health services effective February 28, 2026, resulting in this Request for Proposal process to select a new provider. The 2025 contract amount was \$75,000 (originally approved by [Ordinance No. 39-2016](#)).

Alternatives

There are no alternatives since a competitive procurement process was followed and these services are required for compliance.

Attachments

1.	Ordinance No. 11-2026
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RECORD OF ORDINANCES

CITY OF UPPER ARLINGTON

STATE OF OHIO

ORDINANCE NO. 11-2026

TO AUTHORIZE THE CITY MANAGER TO ENTER INTO CONTRACT WITH OHIOHEALTH EMPLOYER SOLUTIONS FOR OCCUPATIONAL HEALTH AND WELLNESS PROGRAM SERVICES FOR THE FIRE DIVISION

WHEREAS, the City's Fire Division maintains a comprehensive fitness and wellness program designed to meet the specific occupational health requirements of firefighting personnel; and

WHEREAS, the program supports compliance with applicable state and federal regulations governing firefighter health and safety, including the Ohio Administrative Code, National Fire Protection Association (NFPA) standards and guidelines, and Occupational Safety and Health Administration (OSHA) regulations related to respiratory protection programs and hazardous materials team member medical evaluations; and

WHEREAS, the Fire Division has maintained an occupational health, wellness, and fitness program for more than thirty (30) years, which has served as a model for other fire departments locally and regionally; and

WHEREAS, the Fire Division has previously utilized occupational health services through Mount Carmel Health System since at least 2009, with the most recent contract amount of \$75,000 approved by Ordinance No. 39-2016; and

WHEREAS, in late 2025, Mount Carmel Health System notified the Fire Division that due to internal program and service realignment, it would discontinue providing occupational health services effective February 28, 2026; and

WHEREAS, the Fire Division subsequently issued a Request for Proposals (RFP) for occupational health and wellness services, and three (3) proposals were received on January 7, 2026, and reviewed by a selection committee; and

WHEREAS, OhioHealth Employer Solutions was selected based on qualifications, experience with public safety agencies, scope of services, and cost; and

WHEREAS, the 2026 budget includes \$144,000 within the Fire Division budget for consulting services, which will be used to fund this contract, and the

funding will be reviewed during the mid-year budget review with additional funding requested if necessary.

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 OhioHealth Employer Solutions for occupational health and wellness program services for the Fire Division in an amount not to exceed One Hundred Ten Thousand Dollars (\$110,000) per year for an initial term of two (2) years.

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

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



Authors: Brent Lewis, Finance Department Director

Council Meeting Date: March 9, 2026

Subject/Legislative Item: Motion to Approve the 2025-2026 Biennial Budget Supplement (Final Version)

Purpose: To formally adopt the final version of the 2025-2026 Biennial Budget Supplement document.

Executive Summary: Council adopted the draft version of the 2025–2026 Biennial Budget Supplement via Ordinance 42-2025. As noted throughout the budget process, and in the staff report to said ordinance, upon closure of the City's accounting records for calendar year 2025, the draft document would be updated with the 2025 actual amounts and the final version would be brought back to Council for review and approval via motion.

As a reminder, this action is just formalizing the final version of the budget book. The appropriations for calendar year 2026 were adopted by Ordinance 43-2025. Any amendments to the appropriations (or any other notable changes) since the adoption of the budget have been listed as a subsequent event at the end of the Budget Message portion of the book. These items have not been incorporated into the book, due to representing the adopted budget, but will be incorporated into the Finance Director's monthly reports.

Purpose and Impact

Staff respectfully requests passage of the final version of the 2025–2026 Biennial Budget Supplement document **via motion**.

The City Council adopted the draft version of the 2025–2026 Biennial Budget Supplement on December 8, 2025, via Ordinance 42-2025. As mentioned at the time, the physical book submitted for approval was considered to be in draft format and that the final version of the book would be brought before City Council in Leary 2026 for formal approval via motion. The main difference between the draft version and the final version is the amounts in the draft book provide estimates or projections for the current year (2025 in this case), while the final version includes actual amounts. Using this approval methodology also allows for the book to be updated with any changes that City Council may have adopted during the budget process (there were none noted for the 2026 budget).



History

On November 10, 2025, the City Manager, in conjunction with the Finance Director, presented to the City Council the 2025-2026 Biennial Budget Supplement (the "tentative budget") in accordance with section XIII of the City Charter. The City Council held three public budget meetings for discussion on this topic. The City Council adopted the draft version of this document on December 8, 2025, via Ordinance 42-2025. In conjunction, the City Council approved the 2026 Annual Appropriation Ordinance on December 8, 2025, via Ordinance 43-2025.

For reference, the following table is being provided to show differences between the amended fund balances as listed in the draft version and the actual ending fund balances for 2025.

Fund	2025 Ending Fund Balance	2025 Projected Fund Balance	Variance
General Fund	\$ 44,900,538	\$ 39,007,901	\$ 5,892,637
EMS Billing Fund	358,246	212,530	145,716
Civil Service Fund	43,900	30,960	12,940
Self Insurance Fund	1,143,941	1,094,300	49,641
Economic Development Fund	4,560,554	4,426,981	133,573
Police & Fire Pension Funds	4,576,781	4,279,372	297,409
Street Maintenance & Repair Fund	2,185,856	1,549,123	636,733
Tree Planting Fund	129,176	109,665	19,511
Neighborhood Lighting Fund	349,789	243,523	106,266
Clerk of Court Fund	25,188	16,601	8,587
Mayor's Court Computer Fund	57,035	41,228	15,807
Mayor's Court Special Projects Fund	179,140	172,505	6,635
UA Visitor's Bureau Fund	616,364	597,953	18,411
Law Enforcement Fund	2,848,696	2,787,324	61,372
Enforcement Education Fund	21,176	19,151	2,025
One Ohio Opioid Fund	187,432	194,354	(6,922)



Solid Waste Fund	4	1,835,05	1,657,535	177,519
Sanitary Sewer Surcharge Fund	0	3,094,58	2,815,202	279,378
Water Surcharge Fund	9	2,461,38	2,364,783	96,606
Stormwater Management Fund	2	2,823,28	2,180,359	642,923
Swimming Pool Fund	3	619,56	457,063	162,500
Capital Equipment Fund	8	760,10	570,435	189,673
Technology Fund	3	218,45	190,186	28,267
Bonded Improvement Fund	2	3,531,04	3,512,819	18,223
Estate Tax Fund	-	-	-	-
Infrastructure Improvement	9	13,980,01	11,540,736	2,439,283
Community Fiber Optic Fund	6	385,33	310,320	75,016
General Bond Retirement Fund	3	314,89	315,314	(421)
Capital Asset Management Fund	9	28,361,15	27,843,252	517,907
Horizon TIF Fund	4	1,096,69	1,096,112	582
Kingsdale West TIF	2	402,74	402,586	156
Kingsdale Core TIF Fund	1	1,028,67	1,013,601	15,070
Arlington Crossing TIF Fund	3	977,79	977,624	169
Lane Avenue TIF Fund Fund	7	264,15	263,286	871
Riverside North TIF Fund	9	21,00	20,846	163
Riverside South TIF Fund	1	218,85	218,630	221
Lane Avenue Mixed Use TIF Fund	7	777,32	776,455	872
Tremont Road TIF Fund	7	21,39	21,260	137
Arlington Centre TIF Fund	2	110,48	110,376	106
West Lane - Northwest TIF Fund	9	25,47	25,357	122
Lane Avenue II TIF Fund	3	1,373,06	1,328,663	44,400



Gateway TIF Fund	4	157,20	140,909	16,295
Kingsdale Center TIF Fund	9	224,04	89,132	134,917
Employee Benefit Fund	6	1,773,08	1,984,556	(211,470)
BWC Administration Fund	4	1,414,18	1,396,094	18,090

Alternatives

N/A

Attachments

1.	2025-2026 Biennial Budget Supplement
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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 of 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.

Sincerely,



Steven R. Schoeny, City Manager

Subsequent Events

The following events have occurred since the passage of the 2026 budget. These items *have not been incorporated into this document*, as this document represents the budget that was originally adopted by the City Council.

- On December 8, 2025, City Council adopted Ordinance 46-2005 authorizing the City Manager to enter into a three-year agreement with the International Association of Firefighters, Local 1521 (IAFF).
- On February 2, 2026, City Council adopted **Ordinance 2-2026** amending the 2026 appropriations. The following amendments were adopted:
 - An addition of \$5,904,000 in appropriations in the General Fund — Fund Transfers — Fund Transfers category (and authorization of the additional transfer of funds).
 - An addition of \$600,000 in appropriations in the General Fund — City Manager — Other Than Personal Services category.
 - A decrease of \$300,000 in appropriations in the Mayor's Court Collection Fund — Finance — Other Than Personal Services category.
 - An addition of \$1,000,000 in appropriation in the Rotary Fund — Finance — Other Than Personal Services category.
- On February 9, 2026, City Council adopted **Ordinance 9-2026** amending the 2026 appropriations. The following amendment was adopted
 - A transfer of \$150,000 in appropriations within the General Fund for the City Manager – Personal Service category to the City Manager – Other Than Personal Service Category.
- On February 25, 2026, the City sold \$21,195,000 in municipal bonds for the purpose of funding a portion of the 2026 and 2027 CIP. The bond offering was met with exceptionally strong investor demand, attracting 22 institutional investors and four individual investors. This issuance was for the period of 20 years, with a five-year call, and achieved an all-in true interest cost of 4.28%.
 - The amount issued was approximately \$5.7 million less than was included in the budget. Cash reserves will be utilized to cover the difference.
- On March 9, 2026, **Ordinance 10-2026** is being voted on by City Council. This ordinance proposed to amend the employee strength table within the City Manager's Office upgrading the Human Resources Administrator position (pay grade 21) to a Human Resources Manager position (pay grade 24).

TABLE OF CONTENTS

	<u>Page</u>		<u>Page</u>
<u>Overview</u>			
Overview Summary	1	Operations – Restricted (cont.)	
Revenue Summary	6	OneOhio Opioid Fund	40
Expenditure Summary	12	Operations – Business	
Debt Summary	16	Fund Descriptions	42
		2026 Summary Presentation	43
		Solid Waste Management Fund	44
		Sanitary Sewer Surcharge Fund	45
		Water Surcharge Fund	46
		Stormwater Management Fund	47
		Swimming Pool Fund	48
<u>Funds</u>			
Consolidated Presentations	20	Capital – Capital Equipment and	
Fund Summaries		Capital Improvements	
Operations – General		Fund Descriptions	50
Fund Descriptions	22	2026 Summary Presentation	51
2026 Summary Presentation	23	Capital Equipment Fund	52
General Fund	24	Technology Fund	52
General Fund – Facilities Maintenance Reserve	26	Bonded Improvement Fund	53
Emergency Medical Services Billing Fund	27	Estate Tax Capital Project Fund	53
Civil Service Fund	28	Infrastructure Improvement Fund	54
Self-Insurance Fund	28	Community Fiber Optic Fund	55
Economic Development Fund	29	Capital – Debt, Capital Asset Management	
Police and Fire Pension Funds	29	and Tax Increment Financing (TIF)	
Operations – Restricted		Fund Descriptions	56
Fund Descriptions	30	2026 Summary Presentation	60
2026 Summary Presentation	32	General Bond Retirement Fund	62
Street Maintenance and Repair Fund	34	Capital Asset Management Fund	63
Lifelong Learning Leisure Fund	34	Horizon Tax Incentive Fund	64
Tree Planting Fund	35	Kingsdale West TIF Fund	64
Neighborhood Lighting Utility Fund	35	Kingsdale Core TIF Fund	65
Clerk of Court Fund	36	Arlington Crossing TIF Fund	65
Mayor’s Court Computer Fund	36	Lane Avenue TIF Fund	66
Mayor’s Court Special Project Fund	37	Riverside North TIF Fund	66
Upper Arlington Visitors’ Bureau Fund	37	Riverside South TIF Fund	67
Tax Incentive Review Fund	38	Lane Avenue Mixed Use TIF Fund	67
Law Enforcement Fund	38	Tremont Road TIF Fund	68
Enforcement Education Fund	39		
Local Coronavirus Relief Fund	39		
Local Fiscal Recovery Fund	40		

TABLE OF CONTENTS

	<u>Page</u>
Capital – Debt, Capital Asset Management and Tax Increment Financing (TIF) (cont.)	
Arlington Centre TIF Fund	68
West Lane Northwest TIF Fund	69
Lane Avenue II TIF Fund	69
Gateway TIF Fund	70
Kingsdale Center TIF Fund	71
Internal Service Funds	
Fund Descriptions	72
Employee Benefit Fund	73
BWC Administration Fund	73
<u>Departments</u>	
City Council	76
City Clerk’s Office	78
City Attorney’s Office	80
City Manager’s Office	82
Community Development Department	86
Finance Department	88
Information Technology	93
General Administration	98
Facilities Maintenance Department	100
Fire Division	102
Police Division	106
Parks and Recreation Department	112
Public Service Division	120
Public Works Division	126
<u>Capital</u>	
Capital Equipment Program	135
Capital Improvement Program	140
<u>Appendix</u>	
Expenditure Summary	154
Employment Summary	156



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 (policies, charts, etc.). This document is intended to be used alongside the 2025-2026 Municipal Program of Services and provide an update to years 2025 (actual results) 2026 (revised budget), and 2027-2029 (projections).



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 adopted 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 budget incorporates a policy change regarding the contingency reserve. The new 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 *previous policy* essentially set a reserve range of 30-50% of the General Fund operating budget. The revised policy maintains this same range but provides further guidance on what will happen to any excess funds above the maximum. The new policy directs any funds above the 50% threshold to be split between a newly created Maintenance Reserve (Resolution 15-2025) and the Capital Asset Management Fund. Should the Facilities Maintenance Reserve grow to more than 10% of the operating budget, any excess is to be transferred to the Capital Asset Fund. Additionally, a legislative approval mechanism is put into place to replenish the General Fund should reserves fall below the required range. The revised policy was adopted by City Council via Resolution 14-2025 and has been incorporated into this 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.

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 of carrying 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 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 implemented in 2026 to adjust amounts to market rates and to cover operating costs and the annual subsidy, that was approved in 2025, will continue.

In 2025, City Council provided homeowners with a one-time holiday from solid waste fees (Solid Waste Management Fund). The City did not charge 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. This holiday has not been approved for 2026 and beyond.

The free food waste collection program has once again been incorporated into 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 because 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 to maintain compliance with the City’s debt policy, which states that debt funding may be considered if 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). Most 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 - 2025 and projections are provided for 2026 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 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.

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 (collection year), thus if City Council wants to continue with the levy, the City will need to go to the ballot during 2026.**

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 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.

REVENUE SUMMARY

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.

REVENUE SUMMARY

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.



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 – 2025, the adopted budget is presented for 2026, and projections are presented for years 2027 – 2029 (based on 2026 adopted).

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 adopted budget for 2026 represents a \$3.7 million increase (5.18%) from the previously adopted 2026 budget (adopted with the 2025-2026 two-year 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 2026 personal services budget includes a \$1.6 million increase (3.6%), from the previously adopted 2026 budget (adopted with the 2025-2026 two-year budget). The increase can primarily be attributed to the wage increases and newly approved positions, as noted below.

EXPENDITURE SUMMARY

The 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 approved changes in staffing.

- Several adjustments within the Parks & Recreation Department to respond to an expanded portfolio of facilities and programs. These include:
 - 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 approved 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 2026 budget include a 3.75% increase for the FOP, a 0.00% increase for the IAFF (in negotiations at the time of budget passage – contract was approved by City Council on December 8, 2025. via Ordinance 46-2025), 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 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 has been incorporated into the approved budget. **See the pay grade table located in the Appendix for further details.**

EXPENDITURE SUMMARY

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 previously adopted 2026 budget (adopted with the 2025-2026 two-year budget), most line items in the 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. During 2025, the City issued \$27.7 million in various purpose refund bonds to take advantage of lower interest rates. These bonds refunded portions of the Series 2014, 2015, and 2022 bonds generating a net present value savings of approximately \$2 million.

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:

DEBT SUMMARY

- 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 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.

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 table.

DEBT SUMMARY

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

Issue	Bond Ratings		Year of Maturity	Principal Outstanding 12/31/2025
	Moody's	S+P Global		
General Obligation Bonds:				
2017 Various Purpose Bonds	Aaa	AAA	2027	\$ 1,365,000
2019 Various Purpose Bonds	Aaa	AAA	2027	1,320,000
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
2025 Refunding Bonds	Aaa	AAA	2042	27,390,000
2020 Various Purpose Bonds	Aaa	AAA	2049	12,805,000
Total General Obligation Bonds				73,430,000
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	19,430,000
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				73,645,000
Total Bonds and Loans Outstanding				\$ 196,801,055



FUND SUMMARIES

CONSOLIDATED PRESENTATION									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Income tax	\$ 35,944,224	\$ 41,137,082	\$ 44,828,881	\$ 48,272,037	\$ 49,967,337	\$ 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	16,284,131	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	7,113,864	8,332,400	8,415,800	8,480,100	8,564,700
Local government fund	1,263,269	1,351,582	1,360,139	1,317,694	1,415,597	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	2,382,956	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	3,259,358	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	2,168,593	3,900,000	3,900,000	3,900,000	3,900,000
Swimming pool fees	769,722	899,990	975,731	996,344	892,720	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	5,571,633	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	5,753,786	5,814,500	5,866,000	5,918,000	5,970,000
Other revenues	6,373,446	7,367,344	16,654,817	12,774,622	18,130,451	10,249,100	8,960,600	7,396,600	5,211,600
Total revenues	71,267,821	79,138,697	99,127,100	104,022,821	112,940,426	105,441,700	106,058,700	106,313,100	105,723,500
Operating expenditures:									
Public Safety	19,094,155	19,384,914	20,935,129	22,485,437	23,583,247	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	8,326,382	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	1,331,558	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	11,116,595	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	3,081,387	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	11,321,842	13,080,800	13,302,700	13,546,500	13,817,800
General Administration	2,457,019	2,873,605	3,028,473	3,131,346	3,497,264	4,364,600	4,500,900	4,599,900	4,701,100
Total operating expenditures	43,991,919	49,334,231	51,741,656	54,113,250	62,258,275	75,072,500	77,033,800	78,664,600	80,353,200
Capital outlay:									
Capital equipment	1,439,653	2,928,552	2,185,182	3,774,122	2,969,444	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	21,172,578	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	173,589	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	24,315,611	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	43,909,199	15,891,400	15,893,100	15,862,200	15,132,000
Principal and interest payments - proposed debt	-	-	-	-	-	2,252,300	2,252,300	4,657,700	4,657,700
Debt Issuance costs	821,754	836,548	1,353,206	-	1,326,773	400,000	-	500,000	-
Total debt service	9,581,840	10,220,545	15,437,795	16,435,633	45,235,972	18,543,700	18,145,400	21,019,900	19,789,700
Total expenditures	96,515,892	100,794,021	156,557,324	111,222,048	131,809,858	120,711,900	127,315,200	135,205,650	123,551,000
Other financing sources:									
Proceeds of bonds, notes and leases	28,512,178	38,986,412	66,503,400	-	29,788,735	27,315,800	-	29,244,900	-
Total other financing sources	28,512,178	38,986,412	66,503,400	-	29,788,735	27,315,800	-	29,244,900	-
Excess (def) of revenues & other financing sources over expenditures	3,264,107	17,331,088	9,073,176	(7,199,227)	10,919,303	12,045,600	(21,256,500)	352,350	(17,827,500)
Beginning consolidated balances	81,395,471	86,685,279	105,123,901	116,782,655	111,085,003	127,267,608	141,112,208	121,690,708	123,920,058
Lapsed encumbrances	2,025,701	1,107,534	2,585,578	1,501,575	5,263,302	-	-	-	-
Anticipated lapses of appropriations	-	-	-	-	-	1,799,000	1,835,000	1,877,000	1,919,000
Ending consolidated balances	\$ 86,685,279	\$ 105,123,901	\$ 116,782,655	\$ 111,085,003	\$ 127,267,608	\$ 141,112,208	\$ 121,690,708	\$ 123,920,058	\$ 108,011,558
Breakdown of Fund Balance:									
Operating:									
General (including General Fund reserve)	\$ 34,487,588	\$ 38,104,845	\$ 42,052,243	\$ 49,798,219	\$ 55,583,960	\$ 50,772,160	\$ 50,969,760	\$ 43,490,860	\$ 43,326,460
Restricted	4,507,450	2,971,251	4,304,608	6,046,487	6,599,852	5,047,752	4,535,952	3,927,052	3,226,652
Business	7,570,422	7,895,708	9,138,246	9,529,924	10,833,868	9,353,768	8,031,868	6,480,068	4,585,668
Total operating funds balance	46,565,460	48,971,804	55,495,097	65,374,630	73,017,680	65,173,680	63,537,580	53,897,980	51,138,780
Capital:									
Capital equipment and improvements	18,911,120	30,665,918	31,585,488	15,016,683	18,874,958	32,865,858	12,666,458	29,026,308	14,856,208
Debt service and capital asset management	17,333,391	20,645,281	22,973,404	24,726,068	28,676,052	36,147,552	38,516,252	33,886,152	34,705,152
Tax increment financing	3,875,308	4,840,898	6,728,666	5,967,622	6,698,918	6,925,118	6,970,418	7,109,618	7,311,418
Total capital funds balance	40,119,819	56,152,097	61,287,558	45,710,373	54,249,928	75,938,528	58,153,128	70,022,078	56,872,778
Ending consolidated balances	\$ 86,685,279	\$ 105,123,901	\$ 116,782,655	\$ 111,085,003	\$ 127,267,608	\$ 141,112,208	\$ 121,690,708	\$ 123,920,058	\$ 108,011,558

FUND SUMMARIES

CONSOLIDATED PRESENTATION (by Operation) - FISCAL YEAR 2026 ADOPTED

	Operations				Capital					Combined Total
	General	Restricted	Business	Total Operations	Capital Equipment	Capital Improvements	Debt and Capital Asset Management	Tax Increment Financing (TIF)	Total Capital	
Revenues:										
Income tax	\$ 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:										
<i>Operating</i>										
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
<i>Capital outlay</i>										
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
<i>Debt service</i>										
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	55,583,960	6,599,852	10,833,868	73,017,680	978,561	17,896,397	28,676,052	6,698,918	54,249,928	127,267,608
Anticipated appropriation lapses (3%)	1,799,000	-	-	1,799,000	-	-	-	-	-	1,799,000
Ending balance	\$ 50,772,160	\$ 5,047,752	\$ 9,353,768	\$ 65,173,680	\$ 1,162,561	\$ 31,703,297	\$ 36,147,552	\$ 6,925,118	\$ 75,938,528	\$ - \$ 141,112,208

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 fund was established as a reserve account to accumulate funds to ensure adequate funding for operating equipment replacement of City facilities, including HVAC, roofing, and other critical infrastructure. Funds will be deposited into this reserve account in accordance with the City's Contingency Reserve 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

SUMMARY PRESENTATION - 2026 ADOPTED

	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:								
<i>Operating</i>								
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	44,900,538	-	358,246	43,900	1,143,941	4,560,554	4,576,781	55,583,960
Anticipated appropriation lapses	1,799,000	-	-	-	-	-	-	1,799,000
Ending balance	\$ 34,971,338	\$ 5,579,000	\$ 246,246	\$ 13,900	\$ 1,128,941	\$ 4,503,054	\$ 4,329,681	\$ 50,772,160

FUND SUMMARIES - Operations - General

GENERAL FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Property tax	\$ 8,945,972	\$ 9,135,636	\$ 9,122,559	\$ 11,377,344	\$ 11,378,826	\$ 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	35,979,058	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	1,415,597	1,397,200	1,397,200	1,397,200	1,397,200
Investment earnings	572,006	995,469	2,954,806	4,111,723	4,687,067	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	9,184,464	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	62,645,012	60,861,500	62,510,800	63,739,800	64,981,400
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	23,602	20,000	20,000	20,000	20,000
Water Surcharge Fund	4,555	10,572	9,109	9,486	12,688	12,000	12,000	12,000	12,000
Stormwater Management Fund	11,996	23,847	10,884	11,762	19,965	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	3,073,974	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	50,000	50,000	50,000	400,000
Infrastructure Improvement Fund	-	-	-	2,444,650	6,087,977	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
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	-	-	-
West Lane - Northwest TIF Fund	10,000	64,000	12,000	12,000	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	9,770,706	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	72,415,718	65,502,600	67,000,700	67,801,100	69,523,900
Other revenues breakdown:									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Licenses and permits	\$ 1,821,990	\$ 2,035,777	\$ 2,104,754	\$ 1,848,191	\$ 1,700,513	\$ 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	4,576,379	5,126,500	5,178,000	5,230,000	5,282,000
Fines and forfeitures	181,155	171,070	186,399	175,754	178,105	175,000	175,000	175,000	175,000
Cable TV franchise fees	491,607	455,446	440,618	390,074	356,691	515,000	520,000	525,000	530,000
Hotel tax	252,120	325,084	370,446	398,998	409,233	358,000	362,000	366,000	370,000
Miscellaneous	237,189	371,588	371,365	423,500	1,267,383	1,331,600	1,354,500	1,377,600	1,401,200
Reimbursements	302,605	560,657	444,179	287,040	696,160	362,000	366,000	370,000	374,000
	\$ 4,530,350	\$ 5,740,160	\$ 5,755,710	\$ 5,622,311	\$ 9,184,464	\$ 9,518,100	\$ 9,622,500	\$ 9,727,600	\$ 9,816,200

FUND SUMMARIES - Operations - General

GENERAL FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Expenditures:									
Police Division	\$ 9,242,102	\$ 9,263,115	\$ 10,511,660	\$ 11,069,831	\$ 11,794,757	\$ 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	11,402,593	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	7,355,562	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	1,331,558	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	1,311,593	1,505,400	1,570,000	1,535,500	1,605,300
Public Works Division	1,076,044	1,146,910	1,267,433	1,284,815	1,490,404	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	1,833,681	2,070,900	2,112,300	2,159,800	2,208,400
City Attorney's Office	630,939	647,259	695,201	771,185	784,743	1,111,600	1,133,800	1,159,300	1,185,400
City Clerk's Office	247,313	219,682	236,856	242,310	262,333	354,400	361,500	369,600	377,900
City Council	127,470	119,633	130,785	169,180	182,403	253,900	259,000	264,800	270,800
Finance Department	1,149,081	1,182,434	1,390,497	1,320,621	1,444,459	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	2,222,676	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	4,762,491	5,674,900	5,788,400	5,918,600	6,051,800
Board of Health	336,215	348,153	366,018	386,579	393,566	415,000	423,300	432,800	442,500
General Administration	2,458,877	2,818,796	3,000,324	3,088,049	3,475,297	4,314,600	4,400,900	4,499,900	4,601,100
<i>Total operating expenditures</i>	<i>34,712,881</i>	<i>39,846,741</i>	<i>41,182,821</i>	<i>43,413,915</i>	<i>50,048,116</i>	<i>59,978,700</i>	<i>61,178,300</i>	<i>62,554,500</i>	<i>63,961,800</i>
<i>Net revenue over (under) operating expenditures</i>	<i>9,799,704</i>	<i>10,673,929</i>	<i>13,261,827</i>	<i>19,273,761</i>	<i>22,367,602</i>	<i>5,523,900</i>	<i>5,822,400</i>	<i>5,246,600</i>	<i>5,562,100</i>
Other uses:									
Transfers out to other funds:									
EMS Billing Fund	-	29,103	20,602	59,031	52,298	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
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
Capital Equipment Fund	240,000	240,000	240,000	240,000	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
Infrastructure Improvement Fund	4,567,500	7,250,000	5,932,500	1,250,000	11,819,100	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
General Bond Retirement Fund (current)	-	-	-	740,735	1,595,000	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	-	-	-	-
<i>Total other sources</i>	<i>5,520,900</i>	<i>8,182,503</i>	<i>9,786,502</i>	<i>12,617,266</i>	<i>19,934,798</i>	<i>17,252,100</i>	<i>6,153,600</i>	<i>11,180,600</i>	<i>6,201,100</i>
Total expenditures and other uses	40,233,781	48,029,244	50,969,323	56,031,181	69,982,914	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	2,432,804	(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	41,959,476	44,900,538	34,971,338	36,475,138	32,418,138
Lapsed encumbrances/appropriations	234,569	152,711	196,187	541,645	508,258	-	-	-	-
Anticipated appropriation lapses	-	-	-	-	-	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	\$ 41,959,476	\$ 44,900,538	\$ 34,971,338	\$ 36,475,138	\$ 32,418,138	\$ 33,698,138
<i>Breakdown of fund balance (minimum reserve - 30%):</i>									
Restricted ending fund balance** - Contingency Reserve	11,724,300	12,934,950	13,433,130	14,248,950	16,737,090	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	27,710,526	28,163,448	16,977,728	18,121,648	13,651,788	14,509,598
<i>Breakdown of fund balance (maximum reserve - 50%):</i>									
Restricted ending fund balance**	19,540,500	19,540,500	19,540,500	19,540,500	27,895,150	29,989,350	30,589,150	31,277,250	31,980,900
Unrestricted ending fund balance	8,905,187	11,549,324	15,220,836	22,418,976	17,005,388	4,981,988	5,885,988	1,140,888	1,717,238
Fund balance to operating budget	73%	72%	78%	88%	80%	58%	60%	52%	53%

FUND SUMMARIES - Operations - General

GENERAL FUND - FACILITIES MAINTENCE RESERVE									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Other sources:									
Transfers in from other funds (internal):									
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,579,000	\$ -	\$ -	\$ -
<i>Total other sources</i>	-	-	-	-	-	5,579,000	-	-	-
Total revenues and other sources	-	-	-	-	-	5,579,000	-	-	-
Other uses:									
Transfers out to other funds:									
Infrastructure Improvement Fund	-	-	-	-	-	-	-	2,000,000	-
<i>Total other uses</i>	-	-	-	-	-	-	-	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 established fund (Resolution 15-2025) associated with the adopted reserve policy (Resolution 14-2025).

FUND SUMMARIES - Operations - General

EMERGENCY MEDICAL SERVICES (EMS) BILLING FUND									
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Adopted</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
Revenues:									
EMS fees	\$ 638,605	\$ 673,328	\$ 666,640	\$ 170,950	\$ 1,111,460	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000
Other revenues	-	-	661	-	9,872	-	-	-	-
<i>Total revenues</i>	<u>638,605</u>	<u>673,328</u>	<u>667,301</u>	<u>170,950</u>	<u>1,121,332</u>	<u>625,000</u>	<u>625,000</u>	<u>625,000</u>	<u>625,000</u>
Other sources:									
Transfers in from other funds:									
General Fund	-	29,103	20,602	59,031	52,298	60,000	60,000	60,000	60,000
Advances in from other funds:									
General Fund	-	-	200,000	1,700,000	-	-	-	-	-
<i>Total other sources</i>	<u>-</u>	<u>29,103</u>	<u>220,602</u>	<u>1,759,031</u>	<u>52,298</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
Total revenues and other sources	<u>638,605</u>	<u>702,431</u>	<u>887,903</u>	<u>1,929,981</u>	<u>1,173,630</u>	<u>685,000</u>	<u>685,000</u>	<u>685,000</u>	<u>685,000</u>
Expenditures:									
Fire Division	133,060	127,564	125,330	96,009	131,967	284,000	172,800	176,700	180,700
Capital equipment	18,600	60,090	424,328	1,493,130	-	-	-	-	-
<i>Total expenditures</i>	<u>151,660</u>	<u>187,654</u>	<u>549,658</u>	<u>1,589,139</u>	<u>131,967</u>	<u>284,000</u>	<u>172,800</u>	<u>176,700</u>	<u>180,700</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	432,359	434,825	431,095	435,548	475,947	463,000	459,200	462,700	-
Repayment of previously advanced funds:									
General Fund	-	-	-	-	400,000	50,000	50,000	50,000	400,000
<i>Total other sources</i>	<u>432,359</u>	<u>434,825</u>	<u>431,095</u>	<u>435,548</u>	<u>875,947</u>	<u>513,000</u>	<u>509,200</u>	<u>512,700</u>	<u>400,000</u>
Total expenditures and other uses	<u>584,019</u>	<u>622,479</u>	<u>980,753</u>	<u>2,024,687</u>	<u>1,007,914</u>	<u>797,000</u>	<u>682,000</u>	<u>689,400</u>	<u>580,700</u>
Excess (def) of revenues and other sources over expenditures and other uses	54,586	79,952	(92,850)	(94,706)	165,716	(112,000)	3,000	(4,400)	104,300
Fund balance at beginning of year	238,304	293,019	376,111	283,264	192,530	358,246	246,246	249,246	244,846
Lapsed appropriations	129	3,140	3	3,972	-	-	-	-	-
Fund balance at end of year	<u>\$ 293,019</u>	<u>\$ 376,111</u>	<u>\$ 283,264</u>	<u>\$ 192,530</u>	<u>\$ 358,246</u>	<u>\$ 246,246</u>	<u>\$ 249,246</u>	<u>\$ 244,846</u>	<u>\$ 349,146</u>
<i>Balance of amount due to the General Fund</i>	\$ -	\$ -	\$ 200,000	\$ 1,900,000	\$ 1,500,000	\$ 1,450,000	\$ 1,400,000	\$ 1,350,000	\$ 950,000

FUND SUMMARIES - Operations - General

CIVIL SERVICE FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Other sources:									
Transfers in from other funds:									
General Fund	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total other sources</i>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	20,000	20,000	-	-	-	-	-	-	-
Expenditures:									
City Manager's Office	8,950	4,380	29,720	11,840	17,060	30,000	18,700	-	-
<i>Total expenditures</i>	<u>8,950</u>	<u>4,380</u>	<u>29,720</u>	<u>11,840</u>	<u>17,060</u>	<u>30,000</u>	<u>18,700</u>	<u>-</u>	<u>-</u>
Total expenditures and other uses	8,950	4,380	29,720	11,840	17,060	30,000	18,700	-	-
Excess (def) of revenues and other sources over expenditures and other uses	11,050	15,620	(29,720)	(11,840)	(17,060)	(30,000)	(18,700)	-	-
Fund balance at beginning of year	75,850	86,900	102,520	72,800	60,960	43,900	13,900	(4,800)	(4,800)
Fund balance at end of year	\$ 86,900	\$ 102,520	\$ 72,800	\$ 60,960	\$ 43,900	\$ 13,900	\$ (4,800)	\$ (4,800)	\$ (4,800)

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	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Investment earnings	\$ 6,345	\$ 8,974	\$ 24,707	\$ 34,105	\$ 38,903	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Reimbursements	44,360	66,830	97,516	89,891	42,705	10,000	10,000	10,000	10,000
<i>Total revenues</i>	<u>50,705</u>	<u>75,804</u>	<u>122,223</u>	<u>123,996</u>	<u>81,608</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
Total revenues and other sources	50,705	75,804	122,223	123,996	81,608	35,000	35,000	35,000	35,000
Expenditures:									
Liability/property damage payments	40,636	54,809	28,149	43,297	21,967	50,000	100,000	100,000	100,000
<i>Total expenditures</i>	<u>40,636</u>	<u>54,809</u>	<u>28,149</u>	<u>43,297</u>	<u>21,967</u>	<u>50,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Total expenditures and other uses	40,636	54,809	28,149	43,297	21,967	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	59,641	(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	1,143,941	1,128,941	1,063,941	998,941
Fund balance at end of year	\$ 888,532	\$ 909,527	\$ 1,003,601	\$ 1,084,300	\$ 1,143,941	\$ 1,128,941	\$ 1,063,941	\$ 998,941	\$ 933,941

FUND SUMMARIES - Operations - General

ECONOMIC DEVELOPMENT FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Revenues:									
Other revenues	\$ 2,456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total revenues</i>	<u>2,456</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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
<i>Total other sources</i>	<u>500,000</u>	<u>500,000</u>	<u>250,000</u>	<u>250,000</u>	<u>2,500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
Total revenues and other sources	<u>502,456</u>	<u>500,000</u>	<u>250,000</u>	<u>250,000</u>	<u>2,500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
Expenditures:									
City Manager's Office	113,637	18,624	122,934	31,370	18,227	557,500	1,519,000	1,553,200	1,588,200
<i>Total expenditures</i>	<u>113,637</u>	<u>18,624</u>	<u>122,934</u>	<u>31,370</u>	<u>18,227</u>	<u>557,500</u>	<u>1,519,000</u>	<u>1,553,200</u>	<u>1,588,200</u>
Total expenditures and other uses	<u>113,637</u>	<u>18,624</u>	<u>122,934</u>	<u>31,370</u>	<u>18,227</u>	<u>557,500</u>	<u>1,519,000</u>	<u>1,553,200</u>	<u>1,588,200</u>
Excess (def) of revenues and other sources over expenditures and other uses	388,819	481,376	127,066	218,630	2,481,773	(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	4,560,554	4,503,054	3,484,054	2,430,854
Lapsed encumbrances	1,885	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 1,251,709</u>	<u>\$ 1,733,085</u>	<u>\$ 1,860,151</u>	<u>\$ 2,078,781</u>	<u>\$ 4,560,554</u>	<u>\$ 4,503,054</u>	<u>\$ 3,484,054</u>	<u>\$ 2,430,854</u>	<u>\$ 1,342,654</u>

POLICE AND FIRE PENSION FUNDS									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Revenues:									
Property tax	\$ 2,938,677	\$ 3,001,908	\$ 2,864,603	\$ 3,216,748	\$ 3,228,583	\$ 3,252,900	\$ 3,416,000	\$ 3,450,000	\$ 3,485,000
<i>Total revenues</i>	<u>2,938,677</u>	<u>3,001,908</u>	<u>2,864,603</u>	<u>3,216,748</u>	<u>3,228,583</u>	<u>3,252,900</u>	<u>3,416,000</u>	<u>3,450,000</u>	<u>3,485,000</u>
Total revenues and other sources	<u>2,938,677</u>	<u>3,001,908</u>	<u>2,864,603</u>	<u>3,216,748</u>	<u>3,228,583</u>	<u>3,252,900</u>	<u>3,416,000</u>	<u>3,450,000</u>	<u>3,485,000</u>
Other uses:									
Transfers out to other funds:									
General Fund	2,573,516	2,629,871	2,687,290	2,865,667	3,073,974	3,500,000	3,622,500	3,749,300	3,880,500
<i>Total other uses</i>	<u>2,573,516</u>	<u>2,629,871</u>	<u>2,687,290</u>	<u>2,865,667</u>	<u>3,073,974</u>	<u>3,500,000</u>	<u>3,622,500</u>	<u>3,749,300</u>	<u>3,880,500</u>
Total expenditures and other uses	<u>2,573,516</u>	<u>2,629,871</u>	<u>2,687,290</u>	<u>2,865,667</u>	<u>3,073,974</u>	<u>3,500,000</u>	<u>3,622,500</u>	<u>3,749,300</u>	<u>3,880,500</u>
Excess (def) of revenues and other sources over expenditures and other uses	365,161	372,037	177,313	351,081	154,609	(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	4,576,781	4,329,681	4,123,181	3,823,881
Fund balance at end of year	<u>\$ 3,521,741</u>	<u>\$ 3,893,778</u>	<u>\$ 4,071,091</u>	<u>\$ 4,422,172</u>	<u>\$ 4,576,781</u>	<u>\$ 4,329,681</u>	<u>\$ 4,123,181</u>	<u>\$ 3,823,881</u>	<u>\$ 3,428,381</u>

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.

FUND SUMMARIES – Operations – Restricted

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 Coronavirus Relief Fund

This fund was established to account for federal funds received from the CARES Act. These funds are to be used for necessary expenditures associated with the Coronavirus Disease 2019 (COVID-19). *This fund is inactive as of the end of calendar year 2021.*

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

SUMMARY PRESENTATION - 2026 ADOPTED

	Street Maintenance and Repair Fund	Lifelong Learning and Leisure Fund	Tree Planting Fund	Neighborhood Lighting Utility Fund	Clerk of Court Fund	Mayor's Court Computer Fund
Revenues:						
Gas, BMV fees	\$ 2,250,000	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	45,000	-	-	8,000	-	-
Charge for services	-	-	-	63,000	-	-
Other revenue	8,000	-	15,000	-	8,000	8,000
Total revenues	2,303,000	-	15,000	71,000	8,000	8,000
Expenditures:						
<i>Operating</i>						
Public Safety	-	-	-	-	-	-
Parks and Recreation	-	-	25,000	-	-	-
Public Service	2,413,000	-	-	122,100	-	-
Administrative support	-	-	-	-	8,600	12,600
<i>Capital Outlay</i>						
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						
Transfers/Advances out	-	-	-	-	-	-
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	2,185,856	-	129,176	349,789	25,188	57,035
Ending balance	\$ 2,075,856	\$ -	\$ 119,176	\$ 298,689	\$ 24,588	\$ 52,435

Mayor's Court Special Project Fund	Upper Arlington Visitors Bureau Fund	Tax Incentive Review Fund	Law Enforcement Fund	Local Coronavirus Relief Fund	Enforcement Education Fund	Local Fiscal Recovery Fund	One Ohio Opioid Fund	Total Restricted Operations
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000
-	-	-	50,000	-	-	-	-	103,000
-	-	-	-	-	-	-	-	63,000
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)
179,140	616,364	-	2,848,696	-	21,176	-	187,432	6,599,852
\$ 180,140	\$ 642,864	\$ -	\$ 1,616,096	\$ -	\$ 21,176	\$ -	\$ 16,732	\$ 5,047,752

FUND SUMMARIES - Operations - Restricted

STREET MAINTENANCE AND REPAIR FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Gasoline tax	\$ 1,795,902	\$ 1,739,982	\$ 1,819,440	\$ 1,854,384	\$ 1,912,587	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
Motor vehicle license tax	462,636	459,940	462,059	466,203	470,369	450,000	450,000	450,000	450,000
Investment earnings	9,440	15,475	41,125	61,640	74,602	45,000	30,000	10,000	-
Miscellaneous revenues	12,214	7,277	18,238	5,367	474	8,000	8,000	8,000	8,000
<i>Total revenues</i>	<u>2,280,192</u>	<u>2,222,674</u>	<u>2,340,862</u>	<u>2,387,594</u>	<u>2,458,032</u>	<u>2,303,000</u>	<u>2,288,000</u>	<u>2,268,000</u>	<u>2,258,000</u>
Total revenues and other sources	2,280,192	2,222,674	2,340,862	2,387,594	2,458,032	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	1,294,425	1,501,200	1,531,200	1,565,700	1,600,900
Public Service Administration Division	681,705	813,537	829,510	775,583	925,859	911,800	930,000	950,900	972,300
Capital equipment	49,050	-	-	-	-	-	-	-	-
Capital improvements - CIP	173,617	-	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>2,147,213</u>	<u>2,092,665</u>	<u>2,106,282</u>	<u>2,125,850</u>	<u>2,220,284</u>	<u>2,413,000</u>	<u>2,461,200</u>	<u>2,516,600</u>	<u>2,573,200</u>
Total expenditures and other uses	2,147,213	2,092,665	2,106,282	2,125,850	2,220,284	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	237,748	(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	2,185,856	2,075,856	1,902,656	1,654,056
Lapsed encumbrances	158,095	258	78,308	11,358	20,934	-	-	-	-
Fund balance at end of year	\$ 1,210,917	\$ 1,341,184	\$ 1,654,072	\$ 1,927,174	\$ 2,185,856	\$ 2,075,856	\$ 1,902,656	\$ 1,654,056	\$ 1,338,856

LIFELONG LEARNING AND LEISURE FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Charges for services	\$ 108,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total revenues</i>	<u>108,146</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other sources:									
Transfers in from other funds:									
General Fund	50,000	-	-	-	-	-	-	-	-
<i>Total other sources</i>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	158,146	-	-	-	-	-	-	-	-
Expenditures:									
Parks and Recreation Department	142,014	-	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>142,014</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other uses:									
Transfers out to other funds:									
General Fund	-	48,531	-	-	-	-	-	-	-
<i>Total other uses</i>	<u>-</u>	<u>48,531</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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:

This fund is closed. Activities have been assumed in the Parks and Recreation Department General Fund budget.

FUND SUMMARIES - Operations - Restricted

TREE PLANTING FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Tree planting donations	\$ 20,396	\$ 24,550	\$ 11,800	\$ 38,200	\$ 12,050	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Miscellaneous revenues	-	19,815	13,790	20,126	24,160	-	-	-	-
<i>Total revenues</i>	<u>20,396</u>	<u>44,365</u>	<u>25,590</u>	<u>58,326</u>	<u>36,210</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Total revenues and other sources	20,396	44,365	25,590	58,326	36,210	15,000	15,000	15,000	15,000
Expenditures:									
Parks and Recreation Department	20,000	61,599	59,927	15,000	-	25,000	25,000	25,000	25,000
<i>Total expenditures</i>	<u>20,000</u>	<u>61,599</u>	<u>59,927</u>	<u>15,000</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Total expenditures and other uses	20,000	61,599	59,927	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)	43,326	36,210	(10,000)	(10,000)	(10,000)	(10,000)
Fund balance at beginning of year	96,300	96,696	79,462	46,267	92,966	129,176	119,176	109,176	99,176
Lapsed encumbrances	-	-	1,142	3,373	-	-	-	-	-
Fund balance at end of year	\$ 96,696	\$ 79,462	\$ 46,267	\$ 92,966	\$ 129,176	\$ 119,176	\$ 109,176	\$ 99,176	\$ 89,176

NEIGHBORHOOD LIGHTING UTILITY FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Investment earnings	\$ 3,308	\$ 3,107	\$ 7,306	\$ 10,083	\$ 12,425	\$ 8,000	\$ 6,000	\$ 5,000	\$ 4,000
Maintenance fees	64,227	63,239	64,286	63,242	65,947	63,000	63,000	63,000	63,000
Miscellaneous revenues	672	-	-	-	-	-	-	-	-
<i>Total revenues</i>	<u>68,207</u>	<u>66,346</u>	<u>71,592</u>	<u>73,325</u>	<u>78,372</u>	<u>71,000</u>	<u>69,000</u>	<u>68,000</u>	<u>67,000</u>
Total revenues and other sources	68,207	66,346	71,592	73,325	78,372	71,000	69,000	68,000	67,000
Expenditures:									
Public Service Administration Division	247,254	85,349	61,411	36,194	47,006	122,100	125,000	128,000	131,000
<i>Total expenditures</i>	<u>247,254</u>	<u>85,349</u>	<u>61,411</u>	<u>36,194</u>	<u>47,006</u>	<u>122,100</u>	<u>125,000</u>	<u>128,000</u>	<u>131,000</u>
Total expenditures and other uses	247,254	85,349	61,411	36,194	47,006	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	31,366	(51,100)	(56,000)	(60,000)	(64,000)
Fund balance at beginning of year	469,161	290,114	271,111	281,292	318,423	349,789	298,689	242,689	182,689
Fund balance at end of year	\$ 290,114	\$ 271,111	\$ 281,292	\$ 318,423	\$ 349,789	\$ 298,689	\$ 242,689	\$ 182,689	\$ 118,689

Notes:

1. Investment earnings estimate updated based on current trends.

FUND SUMMARIES - Operations - Restricted

CLERK OF COURT FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Revenues:									
Court fees	\$ 6,045	\$ 6,178	\$ 6,860	\$ 5,718	\$ 6,791	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
<i>Total revenues</i>	6,045	6,178	6,860	5,718	6,791	8,000	8,000	8,000	8,000
Total revenues and other sources	6,045	6,178	6,860	5,718	6,791	8,000	8,000	8,000	8,000
Expenditures:									
Finance Department	9,761	9,306	900	8,652	47	8,600	8,600	8,600	8,600
<i>Total expenditures</i>	9,761	9,306	900	8,652	47	8,600	8,600	8,600	8,600
Total expenditures and other uses	9,761	9,306	900	8,652	47	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)	6,744	(600)	(600)	(600)	(600)
Fund balance at beginning of year	16,433	12,717	9,589	20,135	17,201	25,188	24,588	23,988	23,388
Lapsed encumbrances	-	-	4,586	-	1,243	-	-	-	-
Fund balance at end of year	\$ 12,717	\$ 9,589	\$ 20,135	\$ 17,201	\$ 25,188	\$ 24,588	\$ 23,988	\$ 23,388	\$ 22,788

MAYOR'S COURT COMPUTER FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Revenues:									
Court fees	\$ 6,045	\$ 6,178	\$ 6,860	\$ 5,718	\$ 11,307	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
<i>Total revenues</i>	6,045	6,178	6,860	5,718	11,307	8,000	8,000	8,000	8,000
Total revenues and other sources	6,045	6,178	6,860	5,718	11,307	8,000	8,000	8,000	8,000
Expenditures:									
Finance Department	13,046	8,781	-	-	-	12,600	12,600	12,600	12,600
<i>Total expenditures</i>	13,046	8,781	-	-	-	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
Excess (def) of revenues and other sources over expenditures and other uses	(7,001)	(2,603)	6,860	5,718	11,307	(4,600)	(4,600)	(4,600)	(4,600)
Fund balance at beginning of year	42,754	35,753	33,150	40,010	45,728	57,035	52,435	47,835	43,235
Fund balance at end of year	\$ 35,753	\$ 33,150	\$ 40,010	\$ 45,728	\$ 57,035	\$ 52,435	\$ 47,835	\$ 43,235	\$ 38,635

FUND SUMMARIES - Operations - Restricted

MAYOR'S COURT SPECIAL PROJECT FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Court fees	\$ 20,194	\$ 20,630	\$ 22,923	\$ 19,050	\$ 16,470	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Reimbursements/Grants	10,000	-	-	-	-	-	-	-	-
<i>Total revenues</i>	<u>30,194</u>	<u>20,630</u>	<u>22,923</u>	<u>19,050</u>	<u>16,470</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Total revenues and other sources	30,194	20,630	22,923	19,050	16,470	20,000	20,000	20,000	20,000
Expenditures:									
Finance Department	6,324	4,336	8,661	4,336	8,835	19,000	19,400	19,800	20,200
<i>Total expenditures</i>	<u>6,324</u>	<u>4,336</u>	<u>8,661</u>	<u>4,336</u>	<u>8,835</u>	<u>19,000</u>	<u>19,400</u>	<u>19,800</u>	<u>20,200</u>
Total expenditures and other uses	6,324	4,336	8,661	4,336	8,835	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	7,635	1,000	600	200	(200)
Fund balance at beginning of year	98,714	124,084	142,529	156,791	171,505	179,140	180,140	180,740	180,940
Lapsed encumbrances	1,500	2,151	-	-	-	-	-	-	-
Fund balance at end of year	\$ 124,084	\$ 142,529	\$ 156,791	\$ 171,505	\$ 179,140	\$ 180,140	\$ 180,740	\$ 180,940	\$ 180,740

UPPER ARLINGTON VISITORS BUREAU FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Other revenues	\$ 84,040	\$ 108,361	\$ 123,482	\$ 133,000	\$ 136,411	\$ 119,000	\$ 121,000	\$ 122,000	\$ 123,000
<i>Total revenues</i>	<u>84,040</u>	<u>108,361</u>	<u>123,482</u>	<u>133,000</u>	<u>136,411</u>	<u>119,000</u>	<u>121,000</u>	<u>122,000</u>	<u>123,000</u>
Total revenues and other sources	84,040	108,361	123,482	133,000	136,411	119,000	121,000	122,000	123,000
Expenditures:									
Information Technology Department	24,379	-	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>24,379</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other sources:									
Transfers to other funds:									
General Bond Retirement Fund	-	-	-	92,500	92,500	92,500	92,500	92,500	92,500
<i>Total other sources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>	<u>92,500</u>
Total expenditures and other uses	24,379	-	-	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	43,911	26,500	28,500	29,500	30,500
Fund balance at beginning of year	240,449	300,110	408,471	531,953	572,453	616,364	642,864	671,364	700,864
Fund balance at end of year	\$ 300,110	\$ 408,471	\$ 531,953	\$ 572,453	\$ 616,364	\$ 642,864	\$ 671,364	\$ 700,864	\$ 731,364

FUND SUMMARIES - Operations - Restricted

TAX INCENTIVE REVIEW FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

This fund is closed as of the end of 2025.

LAW ENFORCEMENT FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Sale of forfeited property	\$ 55,705	\$ 219,731	\$ 134,665	\$ 2,502,778	\$ 387,518	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
Investment earnings	4,283	5,209	12,588	18,039	97,345	50,000	40,000	30,000	20,000
Reimbursements	30,334	4,067	12,202	-	-	20,000	20,000	20,000	20,000
Total revenues	90,322	229,007	159,455	2,520,817	484,863	180,000	170,000	160,000	150,000
Total revenues and other sources	90,322	229,007	159,455	2,520,817	484,863	180,000	170,000	160,000	150,000
Expenditures:									
Police Division	221,005	219,220	230,482	234,948	253,930	772,600	482,100	492,900	504,000
Capital equipment	-	-	-	-	121,269	640,000	-	-	-
Total expenditures	221,005	219,220	230,482	234,948	375,199	1,412,600	482,100	492,900	504,000
Total expenditures and other uses	221,005	219,220	230,482	234,948	375,199	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)	2,285,869	109,664	(1,232,600)	(312,100)	(332,900)	(354,000)
Fund balance at beginning of year	645,014	514,403	524,190	453,163	2,739,032	2,848,696	1,616,096	1,303,996	971,096
Lapsed encumbrances	72	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ 514,403	\$ 524,190	\$ 453,163	\$ 2,739,032	\$ 2,848,696	\$ 1,616,096	\$ 1,303,996	\$ 971,096	\$ 617,096

FUND SUMMARIES - Operations - Restricted

ENFORCEMENT EDUCATION FUND									
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Adopted</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
Revenues:									
Fine revenue	\$ 1,196	\$ 887	\$ 465	\$ 570	\$ 525	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
<i>Total revenues</i>	<u>1,196</u>	<u>887</u>	<u>465</u>	<u>570</u>	<u>525</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total revenues and other sources	<u>1,196</u>	<u>887</u>	<u>465</u>	<u>570</u>	<u>525</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Expenditures:									
Police Division	620	139	306	768	-	1,000	1,000	1,000	1,000
<i>Total expenditures</i>	<u>620</u>	<u>139</u>	<u>306</u>	<u>768</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total expenditures and other uses	<u>620</u>	<u>139</u>	<u>306</u>	<u>768</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Excess (def) of revenues and other sources over expenditures and other uses	576	748	159	(198)	525	-	-	-	-
Fund balance at beginning of year	19,366	19,942	20,690	20,849	20,651	21,176	21,176	21,176	21,176
Fund balance at end of year	<u>\$ 19,942</u>	<u>\$ 20,690</u>	<u>\$ 20,849</u>	<u>\$ 20,651</u>	<u>\$ 21,176</u>	<u>\$ 21,176</u>	<u>\$ 21,176</u>	<u>\$ 21,176</u>	<u>\$ 21,176</u>

LOCAL CORONAVIRUS RELIEF FUND									
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Amended</u>	2025 <u>Actual</u>	2026 <u>Adopted</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
Revenues:									
Reimbursements/Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:									
Police Division	45,755	-	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>45,755</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures and other uses	<u>45,755</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes:
Funds have been fully expended. Fund is closed.

FUND SUMMARIES - Operations - Restricted

LOCAL FISCAL RECOVERY FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Reimbursements/Grants	\$ 1,852,313	\$ 1,867,103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total revenues</i>	<u>1,852,313</u>	<u>1,867,103</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	-	-	-	-	-
<i>Total expenditures</i>	<u>9,400</u>	<u>3,585,769</u>	<u>-</u>	<u>1,046,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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:
 Funds have been fully obligated and will be fully expended by the end of 2026.

ONE OHIO OPIOID FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Reimbursements/Grants	\$ -	\$ 10,358	\$ 46,462	\$ 95,998	\$ 56,843	\$ 33,000	\$ 33,000	\$ 35,900	\$ 35,900
<i>Total revenues</i>	<u>-</u>	<u>10,358</u>	<u>46,462</u>	<u>95,998</u>	<u>56,843</u>	<u>33,000</u>	<u>33,000</u>	<u>35,900</u>	<u>35,900</u>
Total revenues and other sources	-	10,358	46,462	95,998	56,843	33,000	33,000	35,900	35,900
Expenditures:									
Police Division	-	-	-	-	-	11,700	-	-	-
Fire Division	-	-	-	-	-	37,100	-	-	-
Finance Department	-	-	4,514	8,150	10,765	17,000	17,400	17,800	18,200
Capital Equipment	-	-	-	-	-	137,900	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>-</u>	<u>4,514</u>	<u>8,150</u>	<u>10,765</u>	<u>203,700</u>	<u>17,400</u>	<u>17,800</u>	<u>18,200</u>
Total expenditures and other uses	-	-	4,514	8,150	10,765	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	46,078	(170,700)	15,600	18,100	17,700
Fund balance at beginning of year	-	-	10,358	52,306	141,354	187,432	16,732	32,332	50,432
Lapsed encumbrances	-	-	-	1,200	-	-	-	-	-
Fund balance at end of year	\$ -	\$ 10,358	\$ 52,306	\$ 141,354	\$ 187,432	\$ 16,732	\$ 32,332	\$ 50,432	\$ 68,132



FUND SUMMARIES – Operations – Business

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

Solid Waste Management Fund

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

Sanitary Sewer Surcharge Fund

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

Water Surcharge Fund

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

Stormwater Management Fund

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

Swimming Pool Fund

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

FUND SUMMARIES - Operations - Business

SUMMARY PRESENTATION - 2026 ADOPTED

	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:						
<i>Operating</i>						
Parks and Recreation	-	-	-	-	1,266,800	1,266,800
Public Service	4,396,600	1,345,000	581,600	734,000	-	7,057,200
<i>Capital outlay</i>						
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	1,835,054	3,094,580	2,461,389	2,823,282	619,563	10,833,868
Ending balance	\$ 1,388,454	\$ 2,663,780	\$ 2,175,589	\$ 2,534,382	\$ 591,563	\$ 9,353,768

FUND SUMMARIES - Operations - Business

SOLID WASTE MANAGEMENT FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Revenues:									
Annual service fees	\$ 3,022,839	\$ 2,969,112	\$ 3,895,405	\$ 3,916,407	\$ 2,168,593	\$ 3,900,000	\$ 3,900,000	\$ 3,900,000	\$ 3,900,000
Investment earnings	10,964	17,912	58,029	76,791	84,209	50,000	35,000	20,000	10,000
Miscellaneous revenues	2,777	53,397	26,349	66,785	27,364	-	-	-	-
Total revenues	3,036,580	3,040,421	3,979,783	4,059,983	2,280,166	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	4,280,166	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	3,983,712	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	3,983,712	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	3,983,712	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	296,454	(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	1,835,054	1,388,454	869,954	278,654
Lapsed encumbrances	-	-	32,263	13,025	3,965	-	-	-	-
Fund balance at end of year	\$ 1,014,193	\$ 1,182,301	\$ 1,449,715	\$ 1,534,635	\$ 1,835,054	\$ 1,388,454	\$ 869,954	\$ 278,654	\$ (381,046)

FUND SUMMARIES - Operations - Business

SANITARY SEWER SURCHARGE FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Revenues:									
Sewer surcharge	\$ 1,252,812	\$ 1,265,821	\$ 1,337,755	\$ 1,436,940	\$ 1,505,510	\$ 1,466,000	\$ 1,481,000	\$ 1,496,000	\$ 1,511,000
Miscellaneous revenues	2,406	944	7,068	2,450	2,748	1,500	1,500	1,500	1,500
Total revenues	1,255,218	1,266,765	1,344,823	1,439,390	1,508,258	1,467,500	1,482,500	1,497,500	1,512,500
Other sources:									
Sale of bonds and notes	-	-	-	-	40,499	-	-	-	-
Premium on bonds issued	-	-	-	-	3,384	-	-	-	-
Total other sources	-	-	-	-	43,883	-	-	-	-
Total revenues and other sources	1,255,218	1,266,765	1,344,823	1,439,390	1,552,141	1,467,500	1,482,500	1,497,500	1,512,500
Expenditures:									
Public Works Division	792,048	823,390	675,711	894,705	1,072,482	1,365,000	1,391,900	1,422,800	1,454,400
Capital equipment	42,784	-	-	324,365	-	300,000	-	-	240,000
Capital improvements - CIP	387,621	164,962	36,000	407,603	165,966	226,200	236,600	409,800	254,500
Debt issuance costs	-	-	-	-	43,880	-	-	-	-
Total expenditures	1,222,453	988,352	711,711	1,626,673	1,282,328	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	7,113	7,100	7,000	7,000	7,400
Total other uses	7,503	7,494	7,511	7,512	7,113	7,100	7,000	7,000	7,400
Total expenditures and other uses	1,229,956	995,846	719,222	1,634,185	1,289,441	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)	262,700	(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	3,094,580	2,663,780	2,510,780	2,168,680
Lapsed encumbrances	7,109	187,921	24,299	18,304	678	-	-	-	-
Fund balance at end of year	\$ 1,898,953	\$ 2,357,793	\$ 3,007,693	\$ 2,831,202	\$ 3,094,580	\$ 2,663,780	\$ 2,510,780	\$ 2,168,680	\$ 1,724,880

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	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Water surcharge	\$ 809,797	\$ 782,588	\$ 839,092	\$ 923,785	\$ 951,838	\$ 942,000	\$ 951,000	\$ 961,000	\$ 971,000
Miscellaneous revenues	-	-	-	-	366,780	-	-	-	-
<i>Total revenues</i>	<u>809,797</u>	<u>782,588</u>	<u>839,092</u>	<u>923,785</u>	<u>1,318,618</u>	<u>942,000</u>	<u>951,000</u>	<u>961,000</u>	<u>971,000</u>
Other sources:									
Sale of bonds and notes	-	-	-	-	473,954	-	-	-	-
Premium on bonds issued	-	-	-	-	39,611	-	-	-	-
<i>Total other sources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>513,565</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	809,797	782,588	839,092	923,785	1,832,183	942,000	951,000	961,000	971,000
Expenditures:									
Public Works Division	324,034	393,576	399,136	342,368	468,791	593,600	605,200	618,500	632,100
Capital equipment	-	68,888	78,495	-	-	-	-	-	-
Capital improvements - CIP	340,000	-	367,494	497,806	212,218	552,200	564,000	574,800	583,900
Debt issuance costs	-	-	-	-	513,521	-	-	-	-
Debt service on Issue 2 loans	28,304	18,869	9,435	-	-	-	-	-	-
<i>Total expenditures</i>	<u>692,338</u>	<u>481,333</u>	<u>854,560</u>	<u>840,174</u>	<u>1,194,530</u>	<u>1,145,800</u>	<u>1,169,200</u>	<u>1,193,300</u>	<u>1,216,000</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	87,813	87,702	87,898	87,912	83,247	82,000	81,700	81,900	86,000
<i>Total other uses</i>	<u>87,813</u>	<u>87,702</u>	<u>87,898</u>	<u>87,912</u>	<u>83,247</u>	<u>82,000</u>	<u>81,700</u>	<u>81,900</u>	<u>86,000</u>
Total expenditures and other uses	780,151	569,035	942,458	928,086	1,277,777	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)	554,406	(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	2,461,389	2,175,589	1,875,689	1,561,489
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	\$ 2,461,389	\$ 2,175,589	\$ 1,875,689	\$ 1,561,489	\$ 1,230,489

FUND SUMMARIES - Operations - Business

STORMWATER MANAGEMENT FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Stormwater fees	\$ 747,851	\$ 782,084	\$ 757,165	\$ 764,284	\$ 802,010	\$ 753,000	\$ 753,000	\$ 753,000	\$ 753,000
Investment earnings	23,151	32,094	84,206	109,902	116,008	50,000	50,000	50,000	50,000
Miscellaneous revenues	802	2,067	2,723	7,861	8,848	-	-	-	-
<i>Total revenues</i>	<u>771,804</u>	<u>816,245</u>	<u>844,094</u>	<u>882,047</u>	<u>926,866</u>	<u>803,000</u>	<u>803,000</u>	<u>803,000</u>	<u>803,000</u>
Other sources:									
Sale of bonds and notes	-	-	-	-	337,664	-	-	-	-
Premium on bonds issued	-	-	-	-	28,221	-	-	-	-
<i>Total other sources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>365,885</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	771,804	816,245	844,094	882,047	1,292,751	803,000	803,000	803,000	803,000
Expenditures:									
Public Works Division	555,181	642,486	608,766	588,680	578,578	749,000	766,000	783,000	800,000
Capital equipment	-	-	-	267,709	103,287	100,000	90,000	-	110,000
Capital improvements - CIP	74,700	685,872	-	-	350,000	184,500	193,200	201,100	207,700
Debt issuance costs	-	-	-	-	365,854	-	-	-	-
<i>Total expenditures</i>	<u>629,881</u>	<u>1,328,358</u>	<u>608,766</u>	<u>856,389</u>	<u>1,397,719</u>	<u>1,033,500</u>	<u>1,049,200</u>	<u>984,100</u>	<u>1,117,700</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	62,562	62,482	62,622	62,632	59,309	58,400	58,200	58,400	61,300
<i>Total other uses</i>	<u>62,562</u>	<u>62,482</u>	<u>62,622</u>	<u>62,632</u>	<u>59,309</u>	<u>58,400</u>	<u>58,200</u>	<u>58,400</u>	<u>61,300</u>
Total expenditures and other uses	692,443	1,390,840	671,388	919,021	1,457,028	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)	(164,277)	(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	2,823,282	2,534,382	2,229,982	1,990,482
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	\$ 2,823,282	\$ 2,534,382	\$ 2,229,982	\$ 1,990,482	\$ 1,614,482

FUND SUMMARIES - Operations - Business

SWIMMING POOL FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Revenues:									
Charges and fees	\$ 769,722	\$ 899,990	\$ 975,731	\$ 996,344	\$ 892,720	\$ 1,038,800	\$ 1,049,200	\$ 1,059,700	\$ 1,070,300
<i>Total revenues</i>	<u>769,722</u>	<u>899,990</u>	<u>975,731</u>	<u>996,344</u>	<u>892,720</u>	<u>1,038,800</u>	<u>1,049,200</u>	<u>1,059,700</u>	<u>1,070,300</u>
Other sources:									
Transfers in from other funds:									
General Fund	-	-	-	-	300,000	200,000	200,000	200,000	200,000
<i>Total other sources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Total revenues and other sources	<u>769,722</u>	<u>899,990</u>	<u>975,731</u>	<u>996,344</u>	<u>1,192,720</u>	<u>1,238,800</u>	<u>1,249,200</u>	<u>1,259,700</u>	<u>1,270,300</u>
Expenditures:									
Parks and Recreation Department	715,000	840,730	975,085	961,474	970,820	1,266,800	1,295,300	1,324,400	1,354,200
Capital equipment	-	17,204	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>715,000</u>	<u>857,934</u>	<u>975,085</u>	<u>961,474</u>	<u>970,820</u>	<u>1,266,800</u>	<u>1,295,300</u>	<u>1,324,400</u>	<u>1,354,200</u>
Total expenditures and other uses	<u>715,000</u>	<u>857,934</u>	<u>975,085</u>	<u>961,474</u>	<u>970,820</u>	<u>1,266,800</u>	<u>1,295,300</u>	<u>1,324,400</u>	<u>1,354,200</u>
Excess (def) of revenues and other sources over expenditures and other uses	54,722	42,056	646	34,870	221,900	(28,000)	(46,100)	(64,700)	(83,900)
Fund balance at beginning of year	240,226	294,948	337,104	344,087	397,663	619,563	591,563	545,463	480,763
Lapsed encumbrances	-	100	6,337	18,706	-	-	-	-	-
Fund balance at end of year	<u>\$ 294,948</u>	<u>\$ 337,104</u>	<u>\$ 344,087</u>	<u>\$ 397,663</u>	<u>\$ 619,563</u>	<u>\$ 591,563</u>	<u>\$ 545,463</u>	<u>\$ 480,763</u>	<u>\$ 396,863</u>



FUND SUMMARIES – Capital – Capital Equipment and Capital Improvements

CAPITAL EQUIPMENT

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

Capital Equipment Fund

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

Technology Fund

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

CAPITAL IMPROVEMENTS

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

Bonded Improvement Fund

This fund was established to account for bond proceeds issued to fund 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

SUMMARY PRESENTATION - 2026 ADOPTED

	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:								
<i>Operating</i>								
Public Service	-	-	-	-	-	-	75,000	75,000
Administrative support	-	80,000	80,000	-	-	-	-	-
<i>Capital outlay</i>								
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/Offic	-	-	-	3,000,000	-	-	-	3,000,000
<i>Debt Service:</i>								
Debt payments	-	-	-	-	-	-	-	-
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	760,108	218,453	978,561	3,531,042	-	13,980,019	385,336	17,896,397
Ending balance	\$ 851,108	\$ 311,453	\$ 1,162,561	\$ 17,616,442	\$ -	\$ 13,712,619	\$ 374,236	\$ 31,703,297

FUND SUMMARIES - Capital - Capital Equipment

CAPITAL EQUIPMENT FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Property tax	\$ 1,138,443	\$ 1,163,084	\$ 1,161,778	\$ 1,450,242	\$ 1,451,953	\$ 1,462,600	\$ 1,536,000	\$ 1,551,000	\$ 1,567,000
Reimbursements/Grants	-	-	-	10,000	15,818	340,000	-	-	-
Total revenues	1,138,443	1,163,084	1,161,778	1,460,242	1,467,771	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
Total other sources	240,000	240,000	240,000	240,000	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	1,967,771	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	2,445,098	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	2,445,098	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	2,445,098	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	(477,327)	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	760,108	851,108	1,382,108	1,770,658
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	\$ 760,108	\$ 851,108	\$ 1,382,108	\$ 1,770,658	\$ 2,637,658

TECHNOLOGY FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Cellular tower rental fees	\$ 130,733	\$ 129,182	\$ 131,641	\$ 146,072	\$ 144,111	\$ 122,000	\$ 122,000	\$ 122,000	\$ 122,000
Total revenues	130,733	129,182	131,641	146,072	144,111	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
Total other sources	75,000	75,000	75,000	75,000	100,000	100,000	100,000	100,000	100,000
Total revenues and other sources	205,733	204,182	206,641	221,072	244,111	222,000	222,000	222,000	222,000
Expenditures:									
Information Technology Department	55,382	99,277	49,637	15,078	132,554	80,000	81,800	83,600	85,500
Capital equipment	58,630	163,425	-	329,413	299,790	49,000	-	-	-
Total expenditures	114,012	262,702	49,637	344,491	432,344	129,000	81,800	83,600	85,500
Total expenditures and other uses	114,012	262,702	49,637	344,491	432,344	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)	(188,233)	93,000	140,200	138,400	136,500
Fund balance at beginning of year	336,925	429,622	371,102	528,725	406,686	218,453	311,453	451,653	590,053
Lapsed encumbrances	976	-	619	1,380	-	-	-	-	-
Fund balance at end of year	\$ 429,622	\$ 371,102	\$ 528,725	\$ 406,686	\$ 218,453	\$ 311,453	\$ 451,653	\$ 590,053	\$ 726,553

FUND SUMMARIES - Capital - Capital Improvements

BONDED IMPROVEMENT FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Revenues:									
Investment earnings	\$ 66,977	\$ 47,500	\$ 2,294,530	\$ 2,898,030	\$ 461,074	\$ 300,000	\$ 150,000	\$ 300,000	\$ 150,000
Reimbursements/Grants	-	66,182	163,811	-	25,120	-	-	-	-
Total revenues	66,977	113,682	2,458,341	2,898,030	486,194	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	486,194	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	6,470,692	10,130,400	16,785,400	13,646,600	15,098,300
Capital improvements - Community Center/Office	-	-	61,300,339	246,298	249	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	6,470,941	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	6,470,941	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)	(5,984,747)	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	3,531,042	17,616,442	981,042	16,379,342
Lapsed encumbrances	422,603	463,992	453,253	135,687	2,006,062	-	-	-	-
Fund balance at end of year	\$ 10,043,917	\$ 22,042,846	\$ 18,241,846	\$ 7,509,727	\$ 3,531,042	\$ 17,616,442	\$ 981,042	\$ 16,379,342	\$ 1,431,042

ESTATE TAX CAPITAL PROJECT FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	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:

This fund is closed as of the end of 2025.

FUND SUMMARIES - Capital - Capital Improvements

INFRASTRUCTURE IMPROVEMENT FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Revenues:									
Reimbursements/Grants/Assessments	\$ 496,919	\$ 638,469	\$ 6,706,024	\$ 5,051,554	\$ 11,430,935	\$ 4,046,500	\$ 3,093,600	\$ 2,222,100	\$ -
Donations - Community Center	-	-	5,000,000	850,000	600,000	800,000	750,000	-	-
<i>Total revenues</i>	<u>496,919</u>	<u>638,469</u>	<u>11,706,024</u>	<u>5,901,554</u>	<u>12,030,935</u>	<u>4,846,500</u>	<u>3,843,600</u>	<u>2,222,100</u>	<u>-</u>
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	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	7,250,000	2,500,000
Advances in from other funds:									
General Fund - Community Center/Office	-	-	3,000,000	8,100,000	-	-	-	-	-
<i>Total other sources</i>	<u>6,217,500</u>	<u>8,900,000</u>	<u>10,582,500</u>	<u>11,350,000</u>	<u>14,069,100</u>	<u>5,250,000</u>	<u>5,250,000</u>	<u>17,250,000</u>	<u>5,500,000</u>
Total revenues and other sources	<u>6,714,419</u>	<u>9,538,469</u>	<u>22,288,524</u>	<u>17,251,554</u>	<u>26,100,035</u>	<u>10,096,500</u>	<u>9,093,600</u>	<u>19,472,100</u>	<u>5,500,000</u>
Expenditures:									
Miscellaneous operating expenses	-	-	370	145	158	-	-	-	-
Capital improvements - CIP	3,099,126	5,463,689	7,328,768	10,021,227	13,973,617	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	173,340	-	-	-	-
<i>Total expenditures</i>	<u>6,563,354</u>	<u>10,108,878</u>	<u>18,016,619</u>	<u>21,140,702</u>	<u>14,147,115</u>	<u>9,563,900</u>	<u>12,761,800</u>	<u>19,026,400</u>	<u>5,713,700</u>
Other uses:									
Repayment of previously advanced funds:									
General Fund	-	-	-	2,444,650	6,087,977	800,000	555,400	-	-
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,444,650</u>	<u>6,087,977</u>	<u>800,000</u>	<u>555,400</u>	<u>-</u>	<u>-</u>
Total expenditures and other uses	<u>6,563,354</u>	<u>10,108,878</u>	<u>18,016,619</u>	<u>23,585,352</u>	<u>20,235,092</u>	<u>10,363,900</u>	<u>13,317,200</u>	<u>19,026,400</u>	<u>5,713,700</u>
Excess (def) of revenues and other sources over expenditures and other uses	151,065	(570,409)	4,271,905	(6,333,798)	5,864,943	(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	13,980,019	13,712,619	9,489,019	9,934,719
Lapsed encumbrances	673,287	174,275	570,898	281,722	2,565,377	-	-	-	-
Fund balance at end of year	<u>\$ 7,155,106</u>	<u>\$ 6,758,972</u>	<u>\$ 11,601,775</u>	<u>\$ 5,549,699</u>	<u>\$ 13,980,019</u>	<u>\$ 13,712,619</u>	<u>\$ 9,489,019</u>	<u>\$ 9,934,719</u>	<u>\$ 9,721,019</u>
<i>Balance of amount due to the General Fund</i>	\$ -	\$ -	\$ 3,000,000	\$ 8,655,350	\$ 2,567,373	\$ 1,767,373	\$ -	\$ -	\$ -

FUND SUMMARIES - Capital - Capital Improvements

COMMUNITY FIBER OPTIC FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Revenues:									
School, Library, City annual payments	\$ 195,516	\$ 195,516	\$ 195,516	\$ 195,516	\$ 195,516	\$ 195,500	\$ 195,000	\$ 195,500	\$ 195,000
<i>Total revenues</i>	<u>195,516</u>	<u>195,516</u>	<u>195,516</u>	<u>195,516</u>	<u>195,516</u>	<u>195,500</u>	<u>195,000</u>	<u>195,500</u>	<u>195,000</u>
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
<i>Total other sources</i>	<u>68,400</u>	<u>68,400</u>	<u>68,400</u>	<u>68,400</u>	<u>68,400</u>	<u>68,400</u>	<u>68,400</u>	<u>68,400</u>	<u>68,400</u>
Total revenues and other sources	<u>263,916</u>	<u>263,916</u>	<u>263,916</u>	<u>263,916</u>	<u>263,916</u>	<u>263,900</u>	<u>263,400</u>	<u>263,900</u>	<u>263,400</u>
Expenditures:									
Maintenance and repairs	72,876	77,484	43,550	47,181	-	75,000	75,000	75,000	75,000
Capital improvements	828	-	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>73,704</u>	<u>77,484</u>	<u>43,550</u>	<u>47,181</u>	<u>-</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
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
<i>Total other uses</i>	<u>220,298</u>	<u>220,298</u>	<u>220,298</u>	<u>220,298</u>	<u>220,298</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Total expenditures and other uses	<u>294,002</u>	<u>297,782</u>	<u>263,848</u>	<u>267,479</u>	<u>220,298</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>
Excess (def) of revenues and other sources over expenditures and other uses	(30,086)	(33,866)	68	(3,563)	43,618	(11,100)	(11,600)	(11,100)	(11,600)
Fund balance at beginning of year	352,931	322,845	345,213	345,281	341,718	385,336	374,236	362,636	351,536
Lapsed encumbrances	-	56,234	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 322,845</u>	<u>\$ 345,213</u>	<u>\$ 345,281</u>	<u>\$ 341,718</u>	<u>\$ 385,336</u>	<u>\$ 374,236</u>	<u>\$ 362,636</u>	<u>\$ 351,536</u>	<u>\$ 339,936</u>
<i>Balance of amount due to the General Fund</i>	<i>\$ 1,475,000</i>	<i>\$ 1,375,000</i>	<i>\$ 1,275,000</i>	<i>\$ 1,175,000</i>	<i>\$ 1,075,000</i>	<i>\$ 875,000</i>	<i>\$ 675,000</i>	<i>\$ 475,000</i>	<i>\$ 275,000</i>

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

DEBT and CAPITAL ASSET MANAGEMENT

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

General Bond Retirement Fund

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

Capital Asset Management Fund

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

TAX INCREMENT FINANCING (TIF)

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

Horizon Tax Incentive Fund

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

Kingsdale West TIF Fund

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

Kingsdale Core TIF Fund

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

Arlington Crossing TIF Fund

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

Lane Avenue TIF Fund

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

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

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).

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

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).





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

SUMMARY PRESENTATION - 2026 ADOPTED

	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
Total revenues	-	13,822,700	13,822,700	457,100	58,500	1,332,900	142,500
Expenditures:							
<i>Operating</i>							
Administrative support	3,400	-	3,400	6,200	800	679,800	2,400
<i>Debt service</i>							
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	314,893	28,361,159	28,676,052	1,096,694	402,742	1,028,671	977,793
Ending balance	\$ 311,493	\$ 35,836,059	\$ 36,147,552	\$ 1,147,594	\$ 410,442	\$ 1,161,971	\$ 752,893

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113,600	2,800	44,200	1,085,100	42,000	25,400	17,900	54,700	231,600	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
264,157	21,009	218,851	777,327	21,397	110,482	25,479	1,373,063	157,204	224,049	6,698,918
\$ 256,257	\$ 21,909	\$ 212,351	\$ 823,127	\$ 33,297	\$ 103,382	\$ 27,979	\$ 1,446,163	\$ 303,704	\$ 224,049	\$ 6,925,118

FUND SUMMARIES - Capital - Debt and Capital Asset Management

GENERAL BOND RETIREMENT FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	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)	-	-	-	-	26,832,883	-	-	-	-
Premium on bonds refunded (current)	-	-	-	-	2,032,519	-	-	-	-
Sale of bonds and notes (proposed)	-	660,500	-	-	-	-	-	-	-
Transfers in from other funds:									
<i>For current outstanding debt:</i>									
General Fund	-	-	-	740,735	1,595,000	1,710,800	1,725,200	1,752,200	1,772,700
EMS Billing Fund	432,359	434,825	431,095	435,548	475,947	463,000	459,200	462,700	-
Water Surcharge Fund	87,813	87,702	87,898	87,912	83,247	82,000	81,700	81,900	86,000
Sanitary Sewer Surcharge Fund	7,503	7,494	7,511	7,512	7,113	7,100	7,000	7,000	7,400
Stormwater Management Fund	62,562	62,482	62,622	62,632	59,309	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	7,787,472	7,379,400	7,327,400	7,309,000	7,012,700
Kingsdale Core TIF Fund	269,252	268,910	269,513	519,553	455,251	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	630,900	604,800	607,700
Lane Avenue II TIF Fund	-	-	936,950	963,700	966,300	963,300	996,600	991,600	991,200
Gateway TIF Fund	-	-	-	377,700	1,228,500	1,382,600	1,381,100	1,379,200	1,381,800
Kingsdale Center TIF Fund	-	-	-	1,023,182	1,194,105	1,655,700	1,672,500	1,672,500	1,689,300
Arlington Crossing TIF Fund	-	-	-	405,000	200,000	365,000	288,000	260,000	241,000
Horizon Tax Incentive Fund	-	-	-	750,000	400,000	400,000	400,000	400,000	400,000
Kingsdale West TIF Fund	-	-	-	100,000	50,000	50,000	50,000	50,000	50,000
Riverside North TIF Fund	-	-	-	1,800	1,800	1,800	1,800	2,100	2,100
Riverside South TIF Fund	-	-	-	100,000	50,000	50,000	50,000	40,000	40,000
Lane Ave TIF Fund	-	-	-	250,000	120,000	120,000	120,000	120,000	120,000
Arlington Centre TIF Fund	-	-	-	50,000	32,000	32,000	32,000	32,000	32,000
UA Visitor's Bureau Fund	-	-	-	92,500	92,500	92,500	92,500	92,500	92,500
<i>For other proposed debt issuances:</i>									
Capital Asset Management Fund	-	-	-	-	-	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	44,315,244	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	44,315,244	18,143,700	18,145,400	20,518,100	19,789,800
Expenditures:									
Payment to bond escrow agent	-	-	-	-	28,459,357	-	-	-	-
Debt service payments - current debt	8,731,782	9,365,128	14,075,154	16,435,633	15,449,842	15,891,400	15,893,100	15,862,200	15,132,000
Debt service payments - proposed debt	-	-	-	-	-	2,252,300	2,252,300	4,657,700	4,657,700
Debt issuance costs	-	-	-	-	403,518	-	-	-	-
Property tax collection fees	3,604	2,702	3,201	2,001	3,350	3,400	3,500	3,600	3,700
Total expenditures	8,735,386	9,367,830	14,078,355	16,437,634	44,316,067	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	44,316,067	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)	(823)	(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	314,893	311,493	307,993	302,593
Fund balance at end of year	\$ 3,140,585	\$ 3,138,219	\$ 2,605,287	\$ 315,716	\$ 314,893	\$ 311,493	\$ 307,993	\$ 302,593	\$ 298,993

FUND SUMMARIES - Capital - Debt and Capital Asset Management

CAPITAL ASSET MANAGEMENT FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Income tax	\$ 10,057,379	\$ 11,505,123	\$ 12,551,618	\$ 13,514,804	\$ 13,988,279	\$ 13,822,700	14,201,900	14,592,000	14,993,000
<i>Total revenues</i>	<u>10,057,379</u>	<u>11,505,123</u>	<u>12,551,618</u>	<u>13,514,804</u>	<u>13,988,279</u>	<u>13,822,700</u>	<u>14,201,900</u>	<u>14,592,000</u>	<u>14,993,000</u>
Other sources:									
Transfers in from other funds:									
General Fund	-	-	-	-	-	5,533,900	-	-	-
<i>Total other sources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,533,900</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other sources	<u>10,057,379</u>	<u>11,505,123</u>	<u>12,551,618</u>	<u>13,514,804</u>	<u>13,988,279</u>	<u>19,356,600</u>	<u>14,201,900</u>	<u>14,592,000</u>	<u>14,993,000</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (current)	6,560,592	6,540,867	8,040,563	7,472,569	7,787,472	7,379,400	7,327,400	7,309,000	7,012,700
General Bond Retirement Fund (proposed)	-	-	-	-	-	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	7,250,000	2,500,000
<i>Total other uses</i>	<u>8,210,592</u>	<u>8,190,867</u>	<u>9,690,563</u>	<u>9,472,569</u>	<u>10,037,472</u>	<u>11,881,700</u>	<u>11,829,700</u>	<u>19,216,700</u>	<u>14,170,400</u>
Total expenditures and other uses	<u>8,210,592</u>	<u>8,190,867</u>	<u>9,690,563</u>	<u>9,472,569</u>	<u>10,037,472</u>	<u>11,881,700</u>	<u>11,829,700</u>	<u>19,216,700</u>	<u>14,170,400</u>
Excess (def) of revenues and other sources over expenditures and other uses	1,846,787	3,314,256	2,861,055	4,042,235	3,950,807	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	28,361,159	35,836,059	38,208,259	33,583,559
Fund balance at end of year	<u>\$ 14,192,806</u>	<u>\$ 17,507,062</u>	<u>\$ 20,368,117</u>	<u>\$ 24,410,352</u>	<u>\$ 28,361,159</u>	<u>\$ 35,836,059</u>	<u>\$ 38,208,259</u>	<u>\$ 33,583,559</u>	<u>\$ 34,406,159</u>
<i>Debt coverage</i>	3.41	3.93	3.74	4.54	5.23	5.00	5.27	4.44	4.19

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

HORIZON TAX INCENTIVE FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Payment in lieu of taxes	\$ 498,418	\$ 442,351	\$ 412,022	\$ 480,384	\$ 448,247	\$ 457,100	\$ 461,700	\$ 466,300	\$ 471,000
Reimbursements	111,657	-	-	-	-	-	-	-	-
<i>Total revenues</i>	<u>610,075</u>	<u>442,351</u>	<u>412,022</u>	<u>480,384</u>	<u>448,247</u>	<u>457,100</u>	<u>461,700</u>	<u>466,300</u>	<u>471,000</u>
Total revenues and other sources	610,075	442,351	412,022	480,384	448,247	457,100	461,700	466,300	471,000
Expenditures:									
TIF expenses	11,261	4,490	4,276	7,940	5,465	6,200	6,300	6,400	6,500
<i>Total expenditures</i>	<u>11,261</u>	<u>4,490</u>	<u>4,276</u>	<u>7,940</u>	<u>5,465</u>	<u>6,200</u>	<u>6,300</u>	<u>6,400</u>	<u>6,500</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	-	-	-	750,000	400,000	400,000	400,000	400,000	400,000
Repayment of previously advanced funds:									
General Fund	475,000	350,000	-	-	-	-	-	-	-
<i>Total other uses</i>	<u>475,000</u>	<u>350,000</u>	<u>-</u>	<u>750,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
Total expenditures and other uses	486,261	354,490	4,276	757,940	405,465	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)	42,782	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	1,096,694	1,147,594	1,202,994	1,262,894
Lapsed encumbrances	372,597	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ 835,861	\$ 923,722	\$ 1,331,468	\$ 1,053,912	\$ 1,096,694	\$ 1,147,594	\$ 1,202,994	\$ 1,262,894	\$ 1,327,394
<i>Balance of amount due to the General Fund</i>	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

KINGSDALE WEST TIF FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Payment in lieu of taxes	\$ 49,963	\$ 51,420	\$ 53,191	\$ 56,049	\$ 57,924	\$ 58,500	\$ 59,100	\$ 59,700	\$ 60,300
Capital contributions in previous years	-	-	-	-	-	-	-	-	-
<i>Total revenues</i>	<u>49,963</u>	<u>51,420</u>	<u>53,191</u>	<u>56,049</u>	<u>57,924</u>	<u>58,500</u>	<u>59,100</u>	<u>59,700</u>	<u>60,300</u>
Total revenues and other sources	49,963	51,420	53,191	56,049	57,924	58,500	59,100	59,700	60,300
Expenditures:									
TIF expenses	476	490	510	583	568	800	1,000	1,100	1,200
<i>Total expenditures</i>	<u>476</u>	<u>490</u>	<u>510</u>	<u>583</u>	<u>568</u>	<u>800</u>	<u>1,000</u>	<u>1,100</u>	<u>1,200</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	-	-	-	100,000	50,000	50,000	50,000	50,000	50,000
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Total expenditures and other uses	476	490	510	100,583	50,568	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)	7,356	7,700	8,100	8,600	9,100
Fund balance at beginning of year	286,822	336,309	387,239	439,920	395,386	402,742	410,442	418,542	427,142
Fund balance at end of year	\$ 336,309	\$ 387,239	\$ 439,920	\$ 395,386	\$ 402,742	\$ 410,442	\$ 418,542	\$ 427,142	\$ 436,242

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

KINGSDALE CORE TIF FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 991,815	\$ 1,044,314	\$ 1,138,033	\$ 819,424	\$ 1,818,041	\$ 1,332,900	\$ 1,346,200	\$ 1,359,700	\$ 1,373,300
<i>Total revenues</i>	991,815	1,044,314	1,138,033	819,424	1,818,041	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	1,818,041	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	1,002,920	679,800	686,500	693,400	700,300
<i>Total expenditures</i>	527,777	551,611	615,378	455,027	1,002,920	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	455,251	519,800	519,000	544,500	544,400
<i>Total other uses</i>	269,252	477,910	269,513	519,553	455,251	519,800	519,000	544,500	544,400
Total expenditures and other uses	797,029	1,029,521	884,891	974,580	1,458,171	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)	359,870	133,300	140,700	121,800	128,600
Fund balance at beginning of year	361,236	556,022	570,815	823,957	668,801	1,028,671	1,161,971	1,302,671	1,424,471
Fund balance at end of year	\$ 556,022	\$ 570,815	\$ 823,957	\$ 668,801	\$ 1,028,671	\$ 1,161,971	\$ 1,302,671	\$ 1,424,471	\$ 1,553,071
<i>Balance of amount due to the General Fund</i>	\$ 209,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ARLINGTON CROSSING TIF FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 173,308	\$ 141,450	\$ 147,684	\$ 116,400	\$ 110,877	\$ 142,500	\$ 143,900	\$ 145,300	\$ 146,800
<i>Total revenues</i>	173,308	141,450	147,684	116,400	110,877	142,500	143,900	145,300	146,800
Total revenues and other sources	173,308	141,450	147,684	116,400	110,877	142,500	143,900	145,300	146,800
Expenditures:									
TIF expenses	3,159	2,107	2,835	1,975	1,608	2,400	2,500	2,600	2,700
<i>Total expenditures</i>	3,159	2,107	2,835	1,975	1,608	2,400	2,500	2,600	2,700
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	-	-	-	405,000	200,000	365,000	288,000	260,000	241,000
<i>Total other uses</i>	-	-	-	405,000	200,000	365,000	288,000	260,000	241,000
Total expenditures and other uses	3,159	2,107	2,835	406,975	201,608	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)	(90,731)	(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	977,793	752,893	606,293	488,993
Fund balance at end of year	\$ 1,074,907	\$ 1,214,250	\$ 1,359,099	\$ 1,068,524	\$ 977,793	\$ 752,893	\$ 606,293	\$ 488,993	\$ 392,093

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

LANE AVENUE TIF FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 156,529	\$ 161,250	\$ 194,201	\$ 111,364	\$ 79,348	\$ 113,600	\$ 114,700	\$ 115,800	\$ 117,000
<i>Total revenues</i>	156,529	161,250	194,201	111,364	79,348	113,600	114,700	115,800	117,000
Total revenues and other sources	156,529	161,250	194,201	111,364	79,348	113,600	114,700	115,800	117,000
Expenditures:									
TIF expenses	1,665	1,715	1,991	254	177	1,500	1,600	1,700	1,800
Capital improvements - TIF	86,135	-	-	-	-	-	-	-	-
<i>Total expenditures</i>	87,800	1,715	1,991	254	177	1,500	1,600	1,700	1,800
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	-	-	-	250,000	120,000	120,000	120,000	120,000	120,000
Repayment of previously advanced funds:									
General Fund	-	50,000	-	-	-	-	-	-	-
<i>Total other uses</i>	-	50,000	-	250,000	120,000	120,000	120,000	120,000	120,000
Total expenditures and other uses	87,800	51,715	1,991	250,254	120,177	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)	(40,829)	(7,900)	(6,900)	(5,900)	(4,800)
Fund balance at beginning of year	71,906	140,635	250,170	443,876	304,986	264,157	256,257	249,357	243,457
Lapsed encumbrances	-	-	1,496	-	-	-	-	-	-
Fund balance at end of year	\$ 140,635	\$ 250,170	\$ 443,876	\$ 304,986	\$ 264,157	\$ 256,257	\$ 249,357	\$ 243,457	\$ 238,657
<i>Balance of amount due to the General Fund</i>	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RIVERSIDE NORTH TIF FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 1,844	\$ 1,899	\$ 1,962	\$ 2,798	\$ 2,891	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800
<i>Total revenues</i>	1,844	1,899	1,962	2,798	2,891	2,800	2,800	2,800	2,800
Total revenues and other sources	1,844	1,899	1,962	2,798	2,891	2,800	2,800	2,800	2,800
Expenditures:									
TIF expenses	17	18	18	28	28	100	100	100	100
<i>Total expenditures</i>	17	18	18	28	28	100	100	100	100
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	-	-	-	1,800	1,800	1,800	1,800	2,100	2,100
<i>Total other uses</i>	-	-	-	1,800	1,800	1,800	1,800	2,100	2,100
Total expenditures and other uses	17	18	18	1,828	1,828	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	1,063	900	900	600	600
Fund balance at beginning of year	13,324	15,151	17,032	18,976	19,946	21,009	21,909	22,809	23,409
Fund balance at end of year	\$ 15,151	\$ 17,032	\$ 18,976	\$ 19,946	\$ 21,009	\$ 21,909	\$ 22,809	\$ 23,409	\$ 24,009

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

RIVERSIDE SOUTH TIF FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 59,499	\$ 61,293	\$ 63,312	\$ 43,407	\$ 44,860	\$ 44,200	\$ 44,600	\$ 45,000	\$ 45,500
<i>Total revenues</i>	59,499	61,293	63,312	43,407	44,860	44,200	44,600	45,000	45,500
Total revenues and other sources	59,499	61,293	63,312	43,407	44,860	44,200	44,600	45,000	45,500
Expenditures:									
TIF expenses	566	584	606	422	439	700	800	800	900
<i>Total expenditures</i>	566	584	606	422	439	700	800	800	900
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	-	-	-	100,000	50,000	50,000	50,000	40,000	40,000
<i>Total other uses</i>	-	-	-	100,000	50,000	50,000	50,000	40,000	40,000
Total expenditures and other uses	566	584	606	100,422	50,439	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)	(5,579)	(6,500)	(6,200)	4,200	4,600
Fund balance at beginning of year	99,097	158,030	218,739	281,445	224,430	218,851	212,351	206,151	210,351
Fund balance at end of year	\$ 158,030	\$ 218,739	\$ 281,445	\$ 224,430	\$ 218,851	\$ 212,351	\$ 206,151	\$ 210,351	\$ 214,951

LANE AVENUE MIXED USE TIF FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 1,049,962	\$ 1,042,387	\$ 842,919	\$ 1,240,616	\$ 1,035,933	\$ 1,085,100	\$ 1,096,000	\$ 1,107,000	\$ 1,118,100
<i>Total revenues</i>	1,049,962	1,042,387	842,919	1,240,616	1,035,933	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	1,035,933	1,085,100	1,096,000	1,107,000	1,118,100
Expenditures:									
TIF expenses	475,275	453,061	396,670	557,262	465,961	481,300	485,300	490,100	495,000
Capital improvements - CIP	270,980	-	-	-	-	-	-	-	-
Capital improvements - TIF	-	919	-	-	-	-	-	-	-
<i>Total expenditures</i>	746,255	453,980	396,670	557,262	465,961	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	630,900	604,800	607,700
Repayment of previously advanced funds:									
General Fund	100,000	100,000	100,000	-	-	-	-	-	-
<i>Total other uses</i>	432,650	431,950	435,000	583,000	531,000	558,000	630,900	604,800	607,700
Total expenditures and other uses	1,178,905	885,930	831,670	1,140,262	996,961	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	38,972	45,800	(20,200)	12,100	15,400
Fund balance at beginning of year	599,238	470,295	626,752	638,001	738,355	777,327	823,127	802,927	815,027
Fund balance at end of year	\$ 470,295	\$ 626,752	\$ 638,001	\$ 738,355	\$ 777,327	\$ 823,127	\$ 802,927	\$ 815,027	\$ 830,427
<i>Balance of amount due to the General Fund</i>	\$ 200,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

TREMONT ROAD TIF FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 17,779	\$ 54,798	\$ 37,835	\$ 41,182	\$ 40,534	\$ 42,000	\$ 42,400	\$ 42,800	\$ 43,200
<i>Total revenues</i>	<u>17,779</u>	<u>54,798</u>	<u>37,835</u>	<u>41,182</u>	<u>40,534</u>	<u>42,000</u>	<u>42,400</u>	<u>42,800</u>	<u>43,200</u>
Total revenues and other sources	17,779	54,798	37,835	41,182	40,534	42,000	42,400	42,800	43,200
Expenditures:									
TIF expenses	201	2,576	362	337	397	1,000	1,000	1,000	1,000
<i>Total expenditures</i>	<u>201</u>	<u>2,576</u>	<u>362</u>	<u>337</u>	<u>397</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Other uses:									
Repayment of previously advanced funds:									
General Fund	20,000	50,100	37,000	37,500	37,500	29,100	-	-	-
<i>Total other uses</i>	<u>20,000</u>	<u>50,100</u>	<u>37,000</u>	<u>37,500</u>	<u>37,500</u>	<u>29,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures and other uses	20,201	52,676	37,362	37,837	37,897	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	2,637	11,900	41,400	41,800	42,200
Fund balance at beginning of year	15,242	12,820	14,942	15,415	18,760	21,397	33,297	74,697	116,497
Fund balance at end of year	\$ 12,820	\$ 14,942	\$ 15,415	\$ 18,760	\$ 21,397	\$ 33,297	\$ 74,697	\$ 116,497	\$ 158,697
<i>Balance of amount due to the General Fund</i>	\$ 191,135	\$ 141,035	\$ 104,035	\$ 66,535	\$ 29,035	\$ -	\$ -	\$ -	\$ -

ARLINGTON CENTRE TIF FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 37,598	\$ 25,835	\$ 26,686	\$ 24,924	\$ 25,758	\$ 25,400	\$ 25,700	\$ 26,000	\$ 26,000
<i>Total revenues</i>	<u>37,598</u>	<u>25,835</u>	<u>26,686</u>	<u>24,924</u>	<u>25,758</u>	<u>25,400</u>	<u>25,700</u>	<u>26,000</u>	<u>26,000</u>
Total revenues and other sources	37,598	25,835	26,686	24,924	25,758	25,400	25,700	26,000	26,000
Expenditures:									
TIF expenses	1,706	246	255	242	252	500	600	700	800
<i>Total expenditures</i>	<u>1,706</u>	<u>246</u>	<u>255</u>	<u>242</u>	<u>252</u>	<u>500</u>	<u>600</u>	<u>700</u>	<u>800</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	-	-	-	50,000	32,000	32,000	32,000	32,000	32,000
<i>Total uses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>
Total expenditures and other uses	1,706	246	255	50,242	32,252	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)	(6,494)	(7,100)	(6,900)	(6,700)	(6,800)
Fund balance at beginning of year	54,382	90,274	115,863	142,294	116,976	110,482	103,382	96,482	89,782
Fund balance at end of year	\$ 90,274	\$ 115,863	\$ 142,294	\$ 116,976	\$ 110,482	\$ 103,382	\$ 96,482	\$ 89,782	\$ 82,982

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

WEST LANE - NORTHWEST TIF FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ 13,831	\$ 14,248	\$ 14,717	\$ 17,528	\$ 18,115	\$ 17,900	\$ 18,100	\$ 18,300	\$ 18,500
<i>Total revenues</i>	<u>13,831</u>	<u>14,248</u>	<u>14,717</u>	<u>17,528</u>	<u>18,115</u>	<u>17,900</u>	<u>18,100</u>	<u>18,300</u>	<u>18,500</u>
Total revenues and other sources	13,831	14,248	14,717	17,528	18,115	17,900	18,100	18,300	18,500
Expenditures:									
TIF expenses	132	136	140	143	178	400	500	600	700
<i>Total expenditures</i>	<u>132</u>	<u>136</u>	<u>140</u>	<u>143</u>	<u>178</u>	<u>400</u>	<u>500</u>	<u>600</u>	<u>700</u>
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
<i>Total other uses</i>	<u>10,000</u>	<u>64,000</u>	<u>12,000</u>	<u>12,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Total expenditures and other uses	10,132	64,136	12,140	12,143	15,178	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	2,937	2,500	2,600	2,700	2,800
Fund balance at beginning of year	6,970	64,468	14,580	17,157	22,542	25,479	27,979	30,579	33,279
Lapsed encumbrances	53,799	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ 64,468	\$ 14,580	\$ 17,157	\$ 22,542	\$ 25,479	\$ 27,979	\$ 30,579	\$ 33,279	\$ 36,079
<i>Balance of amount due to the General Fund</i>	<u>\$ 208,200</u>	<u>\$ 144,200</u>	<u>\$ 132,200</u>	<u>\$ 120,200</u>	<u>\$ 105,200</u>	<u>\$ 90,200</u>	<u>\$ 75,200</u>	<u>\$ 60,200</u>	<u>\$ 45,200</u>

LANE AVENUE II TIF FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ -	\$ 358,439	\$ 1,337,055	\$ 1,237,506	\$ 1,254,262	\$ 1,262,400	\$ 1,275,000	\$ 1,287,800	\$ 1,300,700
Special assessments	-	-	731,880	53,164	53,304	54,700	53,900	53,500	52,700
<i>Total revenues</i>	<u>-</u>	<u>358,439</u>	<u>2,068,935</u>	<u>1,290,670</u>	<u>1,307,566</u>	<u>1,317,100</u>	<u>1,328,900</u>	<u>1,341,300</u>	<u>1,353,400</u>
Total revenues and other sources	-	358,439	2,068,935	1,290,670	1,307,566	1,317,100	1,328,900	1,341,300	1,353,400
Expenditures:									
TIF expenses	10,500	83,388	266,471	250,272	233,766	280,700	283,300	285,900	288,600
Capital improvements - TIF	4,684	47,236	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>15,184</u>	<u>130,624</u>	<u>266,471</u>	<u>250,272</u>	<u>233,766</u>	<u>280,700</u>	<u>283,300</u>	<u>285,900</u>	<u>288,600</u>
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund (current)	-	-	936,950	963,700	966,300	963,300	996,600	991,600	991,200
<i>Total other uses</i>	<u>-</u>	<u>-</u>	<u>936,950</u>	<u>963,700</u>	<u>966,300</u>	<u>963,300</u>	<u>996,600</u>	<u>991,600</u>	<u>991,200</u>
Total expenditures and other uses	15,184	130,624	1,203,421	1,213,972	1,200,066	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	107,500	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	1,373,063	1,446,163	1,495,163	1,558,963
Fund balance at end of year	\$ 95,536	\$ 323,351	\$ 1,188,865	\$ 1,265,563	\$ 1,373,063	\$ 1,446,163	\$ 1,495,163	\$ 1,558,963	\$ 1,632,563

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

GATEWAY TIF FUND									
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Adopted</u>	2027 <u>Projected</u>	2028 <u>Projected</u>	2029 <u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,814,496	\$ 1,786,500	\$ 1,804,400	\$ 1,822,400	\$ 1,840,600
Special assessments	-	-	-	443,325	-	231,600	-	-	-
<i>Total revenues</i>	-	-	-	443,325	1,814,496	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	-	-	-	-	-	-	-	-
<i>Total sources</i>	26,246,754	-	-	-	-	-	-	-	-
Total revenues and other sources	26,246,754	-	-	443,325	1,814,496	2,018,100	1,804,400	1,822,400	1,840,600
Expenditures:									
TIF expenses	-	500	14,000	9,000	468,201	489,000	489,300	489,600	489,900
Debt issuance costs	821,754	-	-	-	-	-	-	-	-
Capital improvements - TIF	25,400,000	-	27,585	38,777	-	-	-	-	-
<i>Total expenditures</i>	26,221,754	500	41,585	47,777	468,201	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	1,381,100	1,379,200	1,381,800
<i>Total other uses</i>	-	-	-	377,700	1,228,500	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	1,696,701	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	117,795	146,500	(66,000)	(46,400)	(31,100)
Fund balance at beginning of year	-	25,000	24,500	21,561	39,409	157,204	303,704	237,704	191,304
Lapsed encumbrances	-	-	38,646	-	-	-	-	-	-
Fund balance at end of year	\$ 25,000	\$ 24,500	\$ 21,561	\$ 39,409	\$ 157,204	\$ 303,704	\$ 237,704	\$ 191,304	\$ 160,204

FUND SUMMARIES - Capital - Tax Increment Financing (TIF)

KINGSDALE CENTER TIF FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Payments in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ 362,578	\$ 1,961,500	\$ 1,981,200	\$ 1,981,200	\$ 2,000,900
Special assessments	-	-	-	914,446	171,465	-	-	-	-
<i>Total revenues</i>	-	-	-	914,446	534,043	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	-	-	-	-
<i>Total other sources</i>	-	17,942,891	-	134,100	1,000,000	-	-	-	-
Total revenues and other sources	-	17,942,891	-	1,048,546	1,534,043	1,961,500	1,981,200	1,981,200	2,000,900
Expenditures:									
TIF expenses	-	-	9,500	-	145,921	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	-	-	-	-	-
<i>Total expenditures</i>	-	17,803,948	132,311	1,964	145,921	305,800	308,700	308,700	311,600
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	-	-	-	1,023,182	1,194,105	1,655,700	1,672,500	1,672,500	1,689,300
<i>Total other uses</i>	-	-	-	1,023,182	1,194,105	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	1,340,026	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	194,017	-	-	-	-
Fund balance at beginning of year	-	-	138,943	6,632	30,032	224,049	224,049	224,049	224,049
Fund balance at end of year	\$ -	\$ 138,943	\$ 6,632	\$ 30,032	\$ 224,049	\$ 224,049	\$ 224,049	\$ 224,049	\$ 224,049
<i>Balance of amount due to the General Fund</i>	\$ -	\$ -	\$ -	\$ 134,100	\$ 1,134,100	\$ 1,134,100	\$ 1,134,100	\$ 1,134,100	\$ 1,134,100

FUND SUMMARIES – Internal Service

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

Employee Benefit Fund

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

BWC Administration Fund

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

FUND SUMMARIES - Internal Service

EMPLOYEE BENEFIT FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Health care premiums (Employee & City)	\$ 3,141,684	\$ 3,135,116	\$ 4,049,351	\$ 4,705,433	\$ 4,592,853	\$ 5,500,000	\$ 5,665,000	\$ 5,807,000	\$ 5,952,000
Dental premiums	191,997	219,077	236,652	257,361	271,758	350,000	455,000	466,400	478,100
Other reimbursements	244,606	491,670	496,429	417,569	243,370	500,000	513,000	526,000	539,000
<i>Total revenues</i>	<u>3,578,287</u>	<u>3,845,863</u>	<u>4,782,432</u>	<u>5,380,363</u>	<u>5,107,981</u>	<u>6,350,000</u>	<u>6,633,000</u>	<u>6,799,400</u>	<u>6,969,100</u>
Total revenues and other sources	3,578,287	3,845,863	4,782,432	5,380,363	5,107,981	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	3,691,599	4,306,000	4,402,900	4,502,000	4,603,300
Dental insurance payments	258,535	202,192	220,031	235,314	230,573	265,900	271,900	278,000	284,300
Wellness Payments	54,545	51,660	52,720	65,472	73,795	75,000	75,000	65,000	65,000
Administrative fees	814,989	906,685	888,470	1,109,490	1,314,531	1,346,200	1,376,500	1,407,500	1,439,200
COVID vaccine incentive payments	-	168,000	-	-	-	-	-	-	-
<i>Total expenditures</i>	<u>3,696,983</u>	<u>4,997,840</u>	<u>4,486,008</u>	<u>4,841,009</u>	<u>5,310,498</u>	<u>5,993,100</u>	<u>6,126,300</u>	<u>6,252,500</u>	<u>6,391,800</u>
Total expenditures and other uses	3,696,983	4,997,840	4,486,008	4,841,009	5,310,498	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	(202,517)	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	1,773,086	2,129,986	2,636,686	3,183,586
Lapsed encumbrances	301	5,587	98,656	31,893	3,189	-	-	-	-
Fund balance at end of year	\$ 2,152,477	\$ 1,006,087	\$ 1,401,167	\$ 1,972,414	\$ 1,773,086	\$ 2,129,986	\$ 2,636,686	\$ 3,183,586	\$ 3,760,886

BWC ADMINISTRATION FUND									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:									
Workers compensation premiums	\$ 296,517	\$ 303,329	\$ 315,783	\$ 337,998	\$ 369,663	\$ 434,000	\$ 444,000	\$ 454,000	\$ 464,000
<i>Total revenues</i>	<u>296,517</u>	<u>303,329</u>	<u>315,783</u>	<u>337,998</u>	<u>369,663</u>	<u>434,000</u>	<u>444,000</u>	<u>454,000</u>	<u>464,000</u>
Total revenues and other sources	296,517	303,329	315,783	337,998	369,663	434,000	444,000	454,000	464,000
Expenditures:									
Workers compensation claims	84,749	102,727	55,787	84,743	148,904	175,000	179,000	183,000	187,000
Administrative fees	110,725	121,347	122,002	142,754	133,669	200,000	205,000	210,000	215,000
<i>Total expenditures</i>	<u>195,474</u>	<u>224,074</u>	<u>177,789</u>	<u>227,497</u>	<u>282,573</u>	<u>375,000</u>	<u>384,000</u>	<u>393,000</u>	<u>402,000</u>
Total expenditures and other uses	195,474	224,074	177,789	227,497	282,573	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	87,090	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	1,414,184	1,473,184	1,533,184	1,594,184
Lapsed encumbrances	74	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ 999,344	\$ 1,078,599	\$ 1,216,593	\$ 1,327,094	\$ 1,414,184	\$ 1,473,184	\$ 1,533,184	\$ 1,594,184	\$ 1,656,184





CITY COUNCIL

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

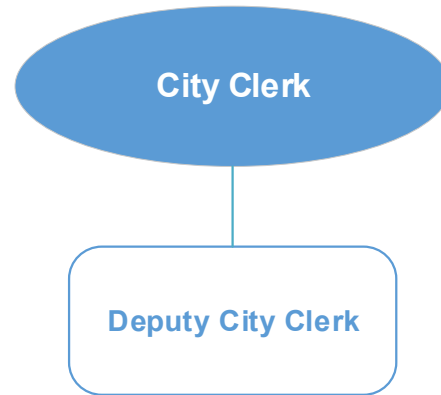
2026 City Council Members



(Left to Right): John Kulewicz, Heidi Munc (Vice President), Nic Fortkamp, Ukeme Awakessien Jeter (President), Todd Walter, Ben Tracy, Laura Oldham

General Fund (City Council)						
	2021	2022	2023	2024	2025	2026
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>
Salaries and wages	\$ 59,328	\$ 60,335	\$ 61,359	\$ 62,401	\$ 61,260	\$ 66,500
Retirement	8,306	8,447	8,590	8,736	8,576	9,300
Fringe benefits	59,637	44,732	53,174	87,253	87,946	151,600
Total Personal Services	127,271	113,514	123,123	158,390	157,782	227,400
Materials and supplies	-	856	632	2,018	1,420	3,500
Professional development	-	165	30	3,223	20,457	15,000
Consulting services	-	-	-	-	2,000	-
Payment for services	-	5,098	7,000	4,078	-	5,000
Miscellaneous expenditures	199	-	-	1,471	744	3,000
Total Supplies and Services	199	6,119	7,662	10,790	24,621	26,500
Grand Total	\$ 127,470	\$ 119,633	\$ 130,785	\$ 169,180	\$ 182,403	\$ 253,900

CITY CLERK



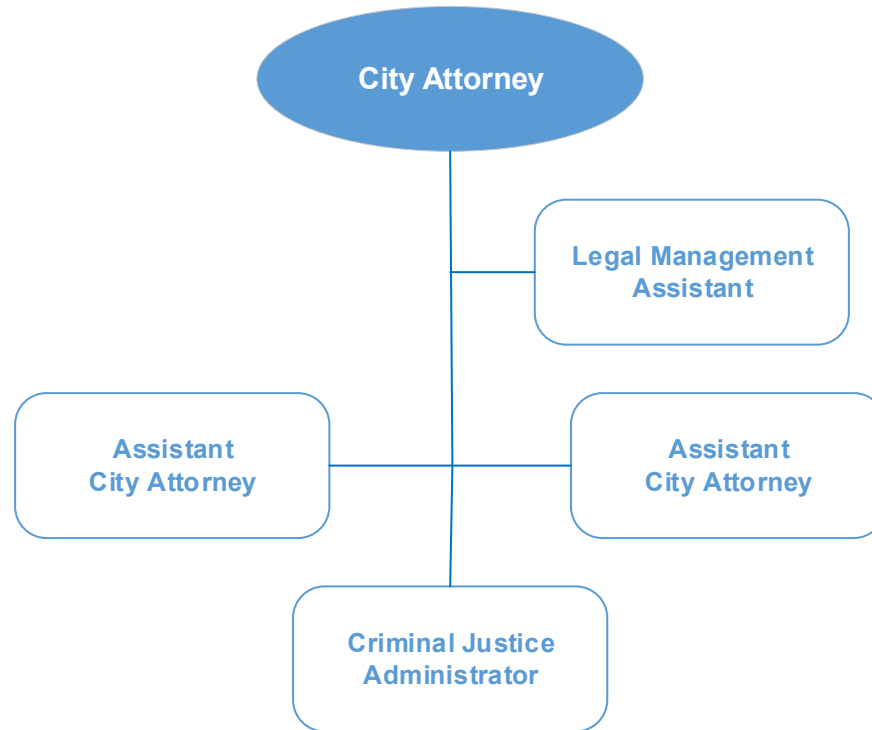
* Note: Part-time personnel do not appear on the org chart.

Authorized Personnel

Authorized Personnel	2021	2022	2023	2024	2025	2026
Full-Time Budgeted	2.00	1.00	1.00	1.00	2.00	2.00
FTE	0.63	1.36	1.36	1.36	0.00	0.00
Total	2.63	2.36	2.36	2.36	2.00	2.00

General Fund (City Clerk's Office)						
	2021	2022	2023	2024	2025	2026
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>
Salaries and wages	\$ 173,750	\$ 145,360	\$ 158,632	\$ 167,142	\$ 169,621	\$ 204,600
Retirement	20,728	20,351	22,157	23,330	23,719	28,600
Fringe benefits	23,596	21,582	19,660	24,419	34,605	69,100
Total Personal Services	218,074	187,293	200,449	214,891	227,945	302,300
Materials and supplies	1,609	249	1,780	2,773	678	4,000
Utilities	-	367	548	551	507	600
Professional development	270	1,389	2,995	5,722	5,848	6,000
Consulting services	-	9,425	-	-	3,982	-
Payment for services	27,124	20,959	29,496	17,956	22,670	41,000
Miscellaneous expenditures	236	-	1,588	417	703	500
Total Supplies and Services	29,239	32,389	36,407	27,419	34,388	52,100
Grand Total	\$ 247,313	\$ 219,682	\$ 236,856	\$ 242,310	\$ 262,333	\$ 354,400

CITY ATTORNEY



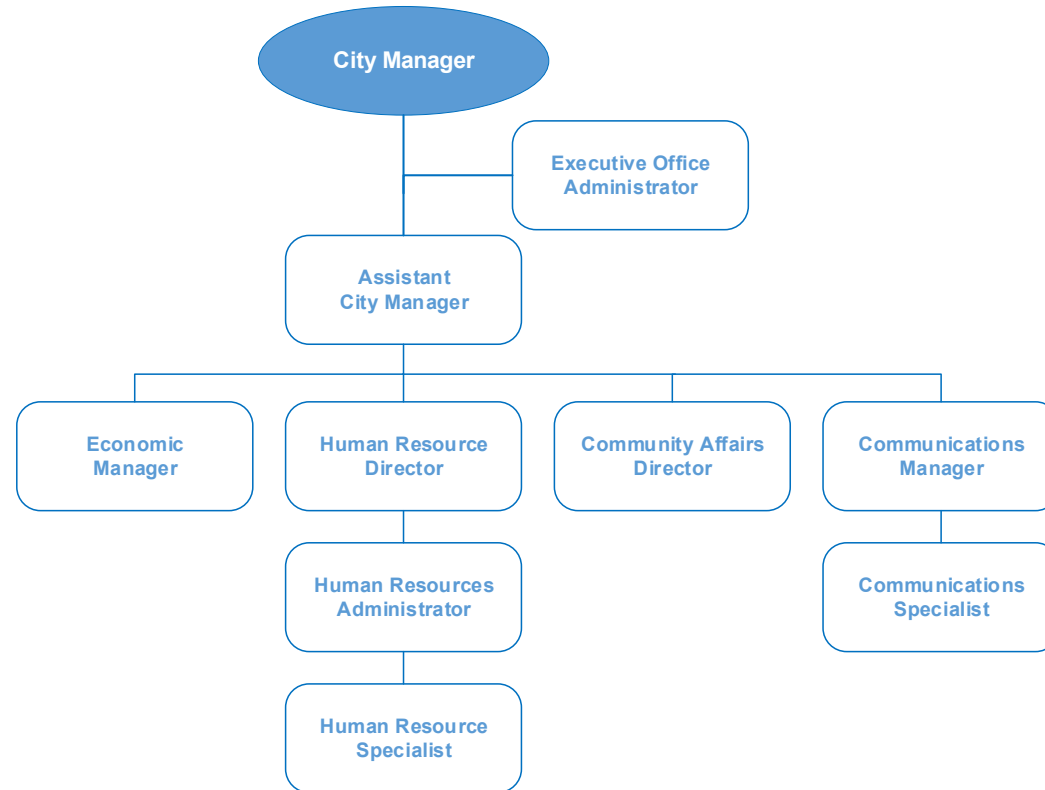
* Note: Part-time personnel do not appear on the org chart.

Authorized Personnel

Authorized Personnel	2021	2022	2023	2024	2025	2026
Full-Time Budgeted	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
Total	5.58	5.58	5.58	5.58	5.58	5.58

General Fund (City Attorney's Office)						
	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted
Salaries and wages	\$ 427,789	\$ 434,655	\$ 454,564	\$ 473,722	\$ 490,128	\$ 696,800
Retirement	59,064	60,852	63,274	66,006	68,618	97,600
Fringe benefits	52,662	52,646	61,379	66,331	63,017	129,100
Total Personal Services	539,515	548,153	579,217	606,059	621,763	923,500
Materials and supplies	352	432	454	506	366	2,000
Uniforms and clothing	-	-	-	-	-	600
Utilities	3,042	2,667	2,908	3,420	2,420	5,000
Maintenance and repairs	-	-	-	-	-	500
Professional development	15,276	16,819	22,573	18,435	17,287	22,000
Consulting services	56,651	75,611	86,463	140,095	139,896	150,000
Payment for services	2,625	554	795	60	656	3,000
Miscellaneous expenditures	13,478	3,023	2,791	2,610	2,355	5,000
Total Supplies and Services	91,424	99,106	115,984	165,126	162,980	188,100
Grand Total	\$ 630,939	\$ 647,259	\$ 695,201	\$ 771,185	\$ 784,743	\$ 1,111,600

CITY MANAGER



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

Authorized Personnel

Authorized Personnel	2021	2022	2023	2024	2025	2026
Full-Time Budgeted	8.00	9.00	10.00	10.00	10.00	10.00
FTE	0.29	0.29	0.29	0.79	0.79	0.29
Total	8.29	9.29	10.29	10.79	10.79	10.29

City Manager's Office - Total						
	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted
Salaries and wages	\$ 911,688	\$ 995,666	\$ 976,401	\$ 1,056,043	\$ 1,195,087	\$ 1,338,100
Retirement	123,844	139,394	136,233	147,426	167,032	187,400
Fringe benefits	94,305	100,095	115,104	141,225	146,179	169,700
Total Personal Services	1,129,837	1,235,155	1,227,738	1,344,694	1,508,298	1,695,200
Materials and supplies	974	4,378	2,701	5,824	17,075	16,700
Uniforms and clothing	-	-	-	-	-	1,700
Utilities	3,761	4,050	6,663	6,005	5,162	8,400
Maintenance and repairs	698	-	-	-	2,308	3,100
Professional development	19,125	27,681	27,928	28,914	49,131	63,300
Consulting services	118,815	96,522	201,530	334,002	142,503	170,000
Payment for services	59,509	47,715	115,907	68,233	136,168	145,500
Miscellaneous expenditures	118,748	20,901	122,682	33,563	8,323	554,500
Total Supplies and Services	321,630	201,247	477,411	476,541	360,670	963,200
Grand Total	\$ 1,451,467	\$ 1,436,402	\$ 1,705,149	\$ 1,821,235	\$ 1,868,968	\$ 2,658,400

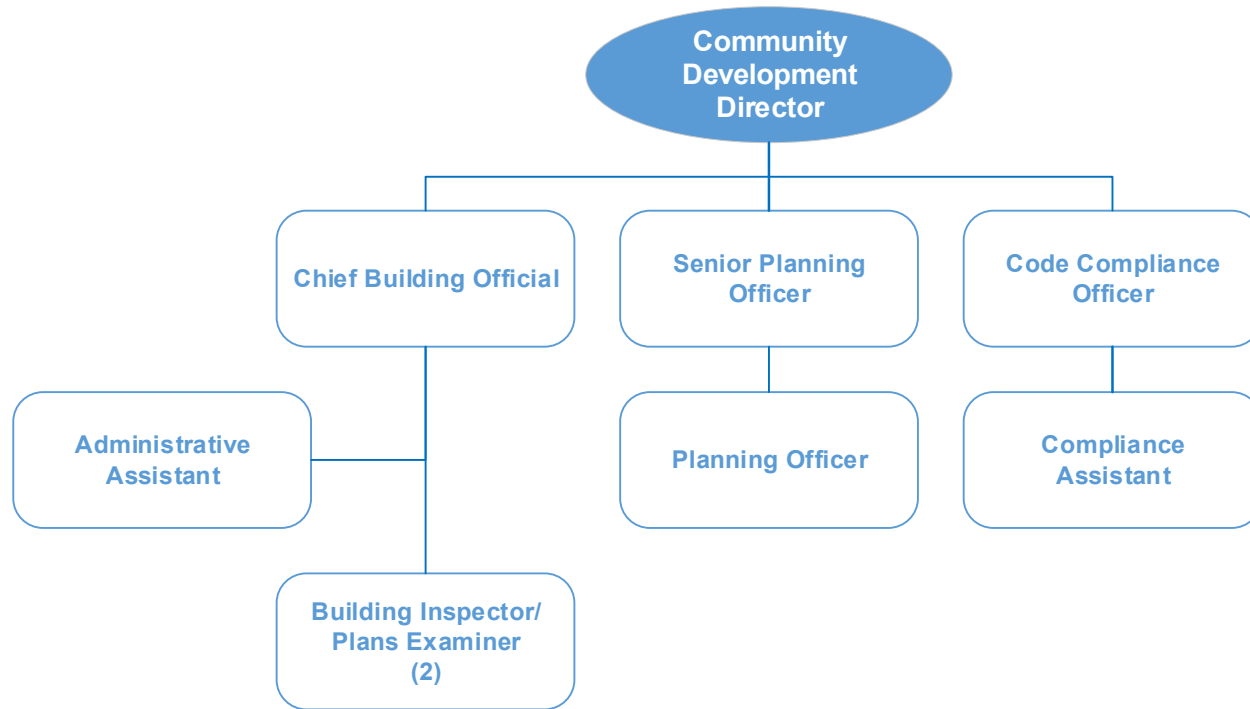
General Fund (City Manager's Office)						
	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted
Salaries and wages	\$ 911,688	\$ 995,666	\$ 976,401	\$ 1,056,043	\$ 1,195,087	\$ 1,338,100
Retirement	123,844	139,394	136,233	147,426	167,032	187,400
Fringe benefits	94,305	100,095	115,104	141,225	146,179	169,700
Total Personal Services	1,129,837	1,235,155	1,227,738	1,344,694	1,508,298	1,695,200
Materials and supplies	945	4,378	2,701	5,824	16,749	15,700
Uniforms and clothing	-	-	-	-	-	1,700
Utilities	3,271	3,561	6,541	6,005	5,162	8,400
Maintenance and repairs	698	-	-	-	2,308	3,100
Professional development	13,733	20,403	25,743	28,614	37,607	63,300
Consulting services	109,865	92,142	171,810	322,162	124,944	140,000
Payment for services	59,419	47,715	114,837	67,163	135,651	139,000
Miscellaneous expenditures	1,712	2,844	3,125	3,563	2,962	4,500
Total Supplies and Services	189,643	171,043	324,757	433,331	325,383	375,700
Grand Total	\$ 1,319,480	\$ 1,406,198	\$ 1,552,495	\$ 1,778,025	\$ 1,833,681	\$ 2,070,900

Civil Service Fund (City Manager's Office)						
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Consulting services	\$ 8,950	\$ 4,380	\$ 29,720	\$ 11,840	\$ 17,060	\$ 30,000
Total Supplies and Services	8,950	4,380	29,720	11,840	17,060	30,000
Grand Total	\$ 8,950	\$ 4,380	\$ 29,720	\$ 11,840	\$ 17,060	\$ 30,000

Economic Development Fund (City Manager's Office)						
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Materials and supplies	\$ 29	\$ -	\$ -	\$ -	\$ 326	\$ 1,000
Utilities	490	489	122	-	-	-
Professional development	5,392	7,278	2,185	300	11,524	-
Consulting services	-	-	-	-	499	-
Payment for services	90	-	1,070	1,070	517	6,500
Miscellaneous expenditures	107,636	10,857	119,557	30,000	5,361	550,000
Total Supplies and Services	113,637	18,624	122,934	31,370	18,227	557,500
Grand Total	\$ 113,637	\$ 18,624	\$ 122,934	\$ 31,370	\$ 18,227	\$ 557,500

Local Fiscal Recovery Fund (City Manager's Office)						
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Miscellaneous expenditures	\$ 9,400	\$ 7,200	\$ -	\$ -	\$ -	\$ -
Total Supplies and Services	9,400	7,200	-	-	-	-
Grand Total	\$ 9,400	\$ 7,200	\$ -	\$ -	\$ -	\$ -

COMMUNITY DEVELOPMENT



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

Authorized Personnel

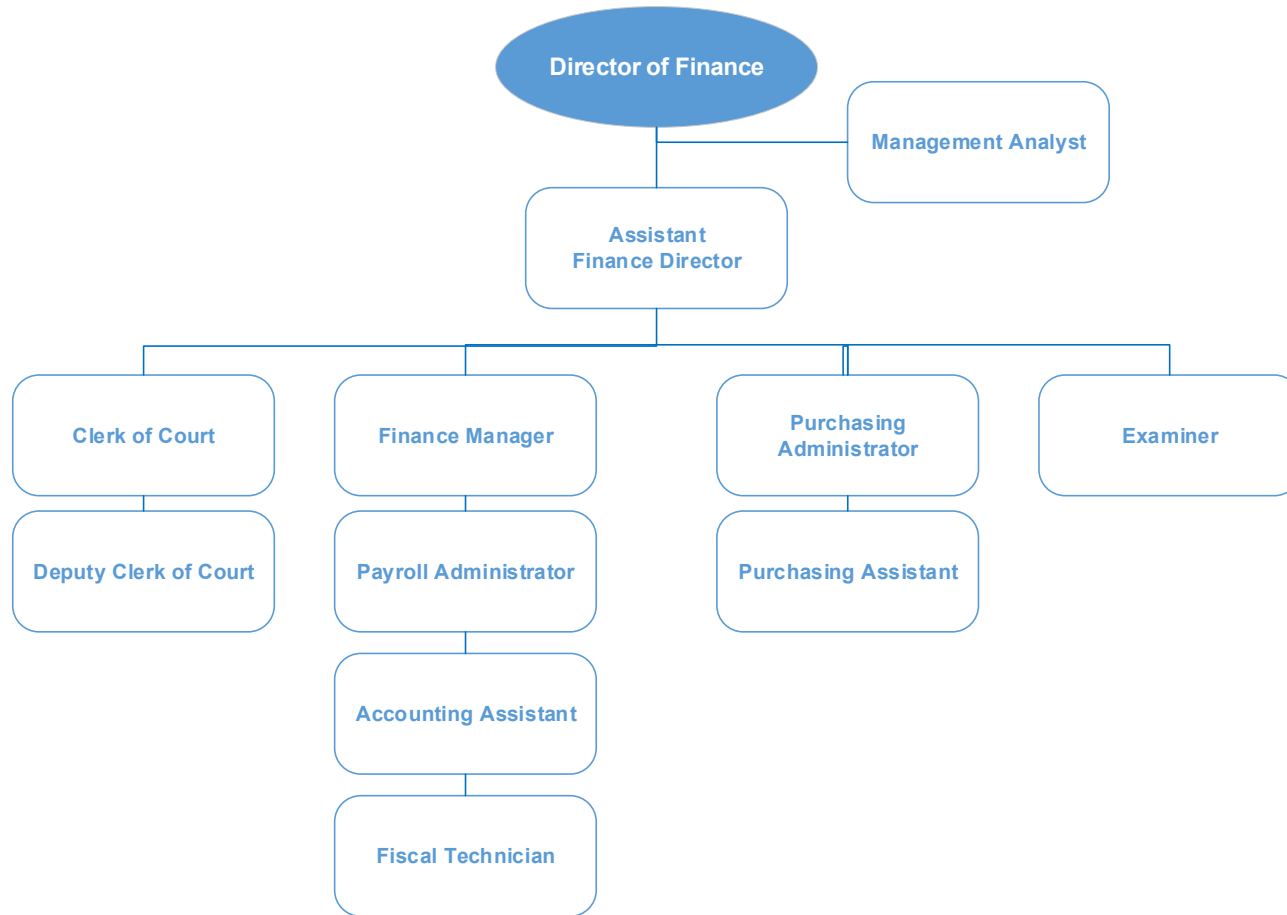
Authorized Personnel	2021	2022	2023	2024	2025	2026
Full-Time Budgeted	9.00	9.00	9.00	9.00	9.00	9.00
FTE	0.75	0.75	0.75	0.75	0.75	0.75
Total	9.75	9.75	9.75	9.75	9.75	9.75

General Fund (Community Development Department)

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Licenses and permits revenue	\$ 1,599,115	\$ 1,798,692	\$ 1,860,620	\$ 1,570,272	\$ 1,475,515	\$ 1,500,000
Total Revenues	1,599,115	1,798,692	1,860,620	1,570,272	1,475,515	1,500,000
Salaries and wages	720,225	732,101	806,387	767,153	749,133	923,500
Retirement	100,253	101,102	110,476	107,193	104,821	129,300
Fringe benefits	135,330	129,483	169,276	190,625	163,137	217,600
Total Personal Services	955,808	962,686	1,086,139	1,064,971	1,017,091	1,270,400
Materials and supplies	1,840	1,960	2,576	2,088	1,320	2,500
Uniforms and clothing	208	520	805	738	914	1,500
Rents and leases	6,946	5,070	4,403	-	-	9,500
Utilities	7,682	6,359	5,882	6,124	6,446	8,000
Maintenance and repairs	4,075	12,050	8,241	13,550	12,000	15,500
Professional development	2,860	7,589	10,200	3,743	5,677	15,000
Consulting services	126,418	296,230	559,083	280,000	281,848	300,000
Payment for services	827	2,432	305	1,915	5,206	5,000
Miscellaneous expenditures	295	2,524	7,386	18,952	1,056	2,500
Total Supplies and Services	151,151	334,734	598,881	327,110	314,467	359,500
Grand Total	\$ 1,106,959	\$ 1,297,420	\$ 1,685,020	\$ 1,392,081	\$ 1,331,558	\$ 1,629,900

Revenues over/(under) operating expenditures \$ 492,156 \$ 501,272 \$ 175,600 \$ 178,191 \$ 143,957 \$ (129,900)

FINANCE



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

Authorized Personnel

Authorized Personnel	2021	2022	2023	2024	2025	2026
Full-Time Budgeted	10.00	10.00	10.00	10.00	11.00	12.00
FTE	0.73	0.73	0.75	0.75	0.00	0.00
Total	10.73	10.73	10.75	10.75	11.00	12.00

Finance Department - Total						
	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted
Salaries and wages	\$ 735,577	\$ 763,822	\$ 864,385	\$ 802,872	\$ 921,874	\$ 1,197,400
Retirement	101,439	106,903	119,336	112,192	128,848	167,700
Fringe benefits	132,571	129,887	164,163	180,026	197,976	322,500
Total Personal Services	969,587	1,000,612	1,147,884	1,095,090	1,248,698	1,687,600
Materials and supplies	8,217	5,461	3,644	13,124	9,212	20,600
Uniforms and clothing	-	-	-	-	-	1,800
Rents and leases	600	-	600	600	-	1,000
Utilities	620	617	663	1,437	971	2,000
Maintenance and repairs	22,984	22,653	6,476	4,835	8,857	25,500
Professional development	5,063	10,487	13,924	24,978	7,651	25,000
Consulting services	114,888	120,823	183,756	158,731	150,099	201,000
Payment for services	6,585	3,114	7,391	5,328	8,133	10,500
Miscellaneous expenditures	49,668	41,090	40,234	37,636	30,485	76,900
Total Supplies and Services	208,625	204,245	256,688	246,669	215,408	364,300
Grand Total	\$ 1,178,212	\$ 1,204,857	\$ 1,404,572	\$ 1,341,759	\$ 1,464,106	\$ 2,051,900

General Fund (Finance Department)						
	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted
Salaries and wages	\$ 735,577	\$ 763,822	\$ 864,385	\$ 802,872	\$ 921,874	\$ 1,197,400
Retirement	101,439	106,903	119,336	112,192	128,848	167,700
Fringe benefits	132,571	129,887	164,163	180,026	197,976	322,500
Total Personal Services	969,587	1,000,612	1,147,884	1,095,090	1,248,698	1,687,600
Materials and supplies	4,422	5,461	2,430	4,947	9,165	9,000
Uniforms and clothing	-	-	-	-	-	1,800
Rents and leases	600	-	600	600	-	1,000
Utilities	620	617	663	1,437	971	2,000
Maintenance and repairs	312	905	2,140	499	22	2,500
Professional development	5,063	10,487	13,924	24,978	7,651	25,000
Consulting services	112,899	120,823	176,256	150,631	139,334	180,000
Payment for services	6,585	3,114	7,266	5,328	8,133	10,500
Miscellaneous expenditures	48,993	40,415	39,334	37,111	30,485	75,300
Total Supplies and Services	179,494	181,822	242,613	225,531	195,761	307,100
Grand Total	\$ 1,149,081	\$ 1,182,434	\$ 1,390,497	\$ 1,320,621	\$ 1,444,459	\$ 1,994,700

Clerk of Court Fund (Finance Department)

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Adopted</u>
Court fee revenue	\$ 6,045	\$ 6,178	\$ 6,860	\$ 5,718	\$ 6,791	\$ 8,000
Total Revenues	6,045	6,178	6,860	5,718	6,791	8,000
Materials and supplies	3,795	-	-	8,127	47	5,000
Maintenance and repairs	5,291	8,706	-	-	-	2,500
Miscellaneous expenditures	675	600	900	525	-	1,100
Total Supplies and Services	9,761	9,306	900	8,652	47	8,600
Total Expenditures	\$ 9,761	\$ 9,306	\$ 900	\$ 8,652	\$ 47	\$ 8,600

Revenues over/(under) operating expenditures \$ (3,716) \$ (3,128) \$ 5,960 \$ (2,934) \$ 6,744 \$ (600)

Mayor's Court Computer Fund (Finance Department)

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Adopted</u>
Court fee revenue	\$ 6,045	\$ 6,178	\$ 6,860	\$ 5,718	\$ 11,307	\$ 8,000
Total Revenues	6,045	6,178	6,860	5,718	11,307	8,000
Materials and supplies	-	-	-	-	-	100
Maintenance and repairs	13,046	8,706	-	-	-	12,000
Miscellaneous expenditures	-	75	-	-	-	500
Total Supplies and Services	13,046	8,781	-	-	-	12,600
Total Expenditures	\$ 13,046	\$ 8,781	\$ -	\$ -	\$ -	\$ 12,600

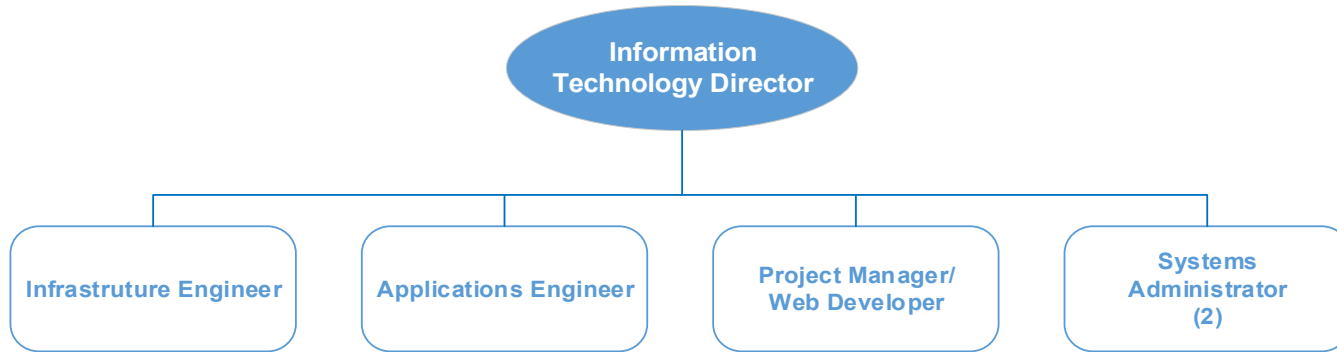
Revenues over/(under) operating expenditures \$ (7,001) \$ (2,603) \$ 6,860 \$ 5,718 \$ 11,307 \$ (4,600)

Mayor's Court Special Project Fund (Finance Department)						
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Court fee revenue	\$ 20,194	\$ 20,630	\$ 22,923	\$ 19,050	\$ 16,470	\$ 20,000
Total Revenues	20,194	20,630	22,923	19,050	16,470	20,000
Materials and supplies	-	-	-	-	-	1,500
Maintenance and repairs	4,335	4,336	4,336	4,336	8,835	8,500
Consulting services	1,989	-	4,200	-	-	9,000
Payment for services	-	-	125	-	-	-
Total Supplies and Services	6,324	4,336	8,661	4,336	8,835	19,000
Total Expenditures	\$ 6,324	\$ 4,336	\$ 8,661	\$ 4,336	\$ 8,835	\$ 19,000

Revenues over/(under)
operating expenditures \$ 13,870 \$ 16,294 \$ 14,262 \$ 14,714 \$ 7,635 \$ 1,000

OneOhio Opioid Fund (Finance Department)						
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Materials and supplies	\$ -	\$ -	\$ 1,214	\$ 50	\$ -	\$ 5,000
Consulting services	-	-	3,300	8,100	10,765	12,000
Total Supplies and Services	-	-	4,514	8,150	10,765	17,000
Grand Total	\$ -	\$ -	\$ 4,514	\$ 8,150	\$ 10,765	\$ 17,000

INFORMATION TECHNOLOGY



Authorized Personnel

Authorized Personnel	2021	2022	2023	2024	2025	2026
Full-Time Budgeted	5.00	5.00	6.00	6.00	6.00	6.00
FTE	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

Information Technology Department - Total						
	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted
Salaries and wages	\$ 416,165	\$ 442,702	\$ 536,306	\$ 584,028	\$ 615,177	\$ 650,200
Retirement	55,898	61,790	74,786	81,439	85,691	91,000
Fringe benefits	82,522	81,177	102,877	118,344	110,314	156,600
Total Personal Services	554,585	585,669	713,969	783,811	811,182	897,800
Materials and supplies	84,500	73,020	116,100	92,454	68,220	35,000
Non-capital assets	82,962	99,277	49,637	16,905	132,554	80,000
Uniforms and clothing	-	-	-	-	-	600
Rents and leases	-	-	-	-	10,838	-
Utilities	18,398	25,390	20,998	22,325	20,897	60,000
Maintenance and repairs	606,769	735,267	772,394	910,167	1,263,617	1,505,000
Professional development	8,574	9,533	10,437	5,324	16,231	15,000
Consulting services	12,400	25,134	7,200	-	-	15,000
Payment for services	1,928	3,217	3,007	5,109	18,318	44,000
Miscellaneous expenditures	-	1,901	1,965	9,343	13,373	3,000
Total Supplies and Services	815,531	972,739	981,738	1,061,627	1,544,048	1,757,600
Grand Total	\$ 1,370,116	\$ 1,558,408	\$ 1,695,707	\$ 1,845,438	\$ 2,355,230	\$ 2,655,400

General Fund (Information Technology Department)

	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted
Salaries and wages	\$ 398,653	\$ 442,702	\$ 536,306	\$ 584,028	\$ 615,177	\$ 650,200
Retirement	53,446	61,790	74,786	81,439	85,691	91,000
Fringe benefits	78,107	81,177	102,877	118,344	110,314	156,600
Total Personal Services	530,206	585,669	713,969	783,811	811,182	897,800
Materials and supplies	84,500	73,020	116,100	92,454	68,220	35,000
Non-capital assets	27,580	-	-	1,827	-	-
Uniforms and clothing	-	-	-	-	-	600
Rents and leases	-	-	-	-	10,838	-
Utilities	18,398	25,390	20,998	22,325	20,897	60,000
Maintenance and repairs	606,769	735,267	772,394	910,167	1,263,617	1,505,000
Professional development	8,574	9,533	10,437	5,324	16,231	15,000
Consulting services	12,400	25,134	7,200	-	-	15,000
Payment for services	1,928	3,217	3,007	5,109	18,318	44,000
Miscellaneous expenditures	-	1,901	1,965	9,343	13,373	3,000
Total Supplies and Services	760,149	873,462	932,101	1,046,549	1,411,494	1,677,600
Grand Total	\$ 1,290,355	\$ 1,459,131	\$ 1,646,070	\$ 1,830,360	\$ 2,222,676	\$ 2,575,400

Technology Fund (Information Technology Department)

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Adopted</u>
Revenues:						
Cellular Tower Rental Fees	\$ 130,733	\$ 129,182	\$ 131,641	\$ 146,072	\$ 144,111	\$ 122,000
Total Revenues	130,733	129,182	131,641	146,072	122,000	122,000
Non-capital assets	55,382	99,277	49,637	15,078	132,554	80,000
Total Supplies and Services	55,382	99,277	49,637	15,078	132,554	80,000
Grand Total	\$ 55,382	\$ 99,277	\$ 49,637	\$ 15,078	\$ 132,554	\$ 80,000



GENERAL ADMINISTRATION

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

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

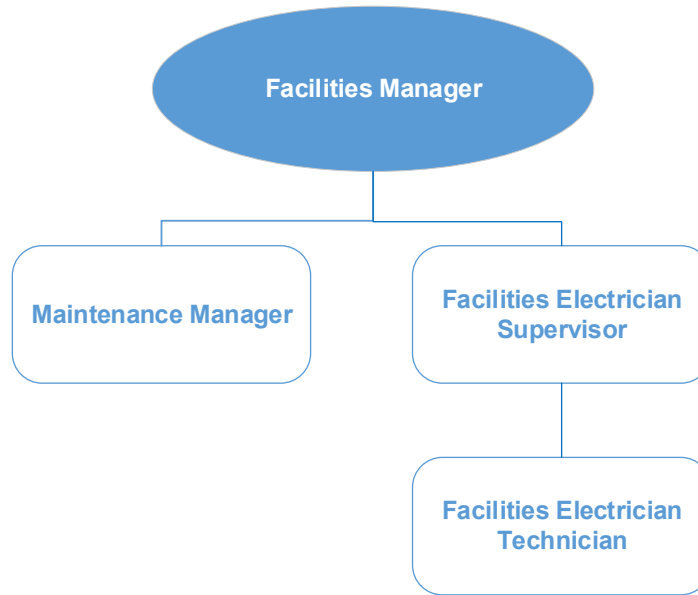
Additionally, the General Administration Department accounts for other expenditures that are not part of any department's on-going services.



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

General Fund (General Administration)						
	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted
Salaries and wages	\$ 488,785	\$ 460,192	\$ 316,509	\$ 541,544	\$ 506,931	\$ 850,000
Retirement	7,590	10,143	-	-	-	163,200
Fringe benefits	15,134	12,642	242,734	14,747	12,940	23,400
Total Personal Services	511,509	482,977	559,243	556,291	519,871	1,036,600
Materials and supplies	208,884	412,257	356,000	391,245	427,527	425,000
Rents and leases	6,609	15,637	5,688	2,766	922	10,000
Maintenance and repairs	7,833	8,288	7,391	7,383	19,254	15,000
Professional development	52,171	29,981	70,609	62,574	62,634	70,000
Consulting services	57,524	646	42	-	-	50,000
Payment for services	1,121,745	1,366,316	1,340,204	1,397,602	1,406,231	1,900,000
Miscellaneous expenditures	450,108	502,694	661,147	670,188	655,039	808,000
Total Supplies and Services	1,904,874	2,335,819	2,441,081	2,531,758	2,571,607	3,278,000
Land and buildings	42,494	-	-	-	383,819	-
Grand Total	\$ 2,458,877	\$ 2,818,796	\$ 3,000,324	\$ 3,088,049	\$ 3,475,297	\$ 4,314,600

FACILITIES MAINTENANCE



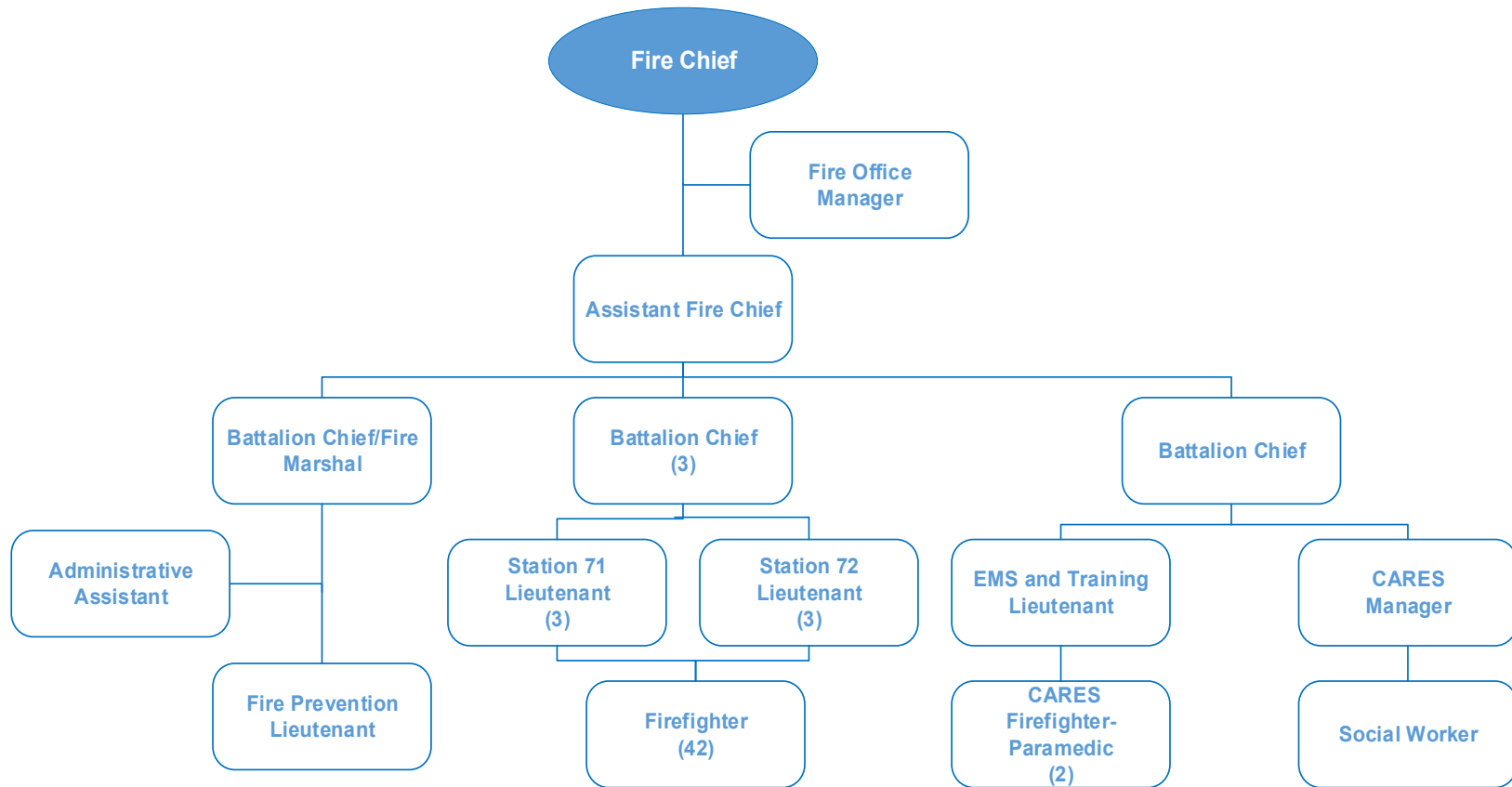
Authorized Personnel

Authorized Personnel	2021	2022	2023	2024	2025	2026
Full-Time Budgeted	1.00	1.00	1.00	2.00	2.00	4.00
FTE	0.00	0.00	0.00	0.00	0.00	0.00
Total	1.00	1.00	1.00	2.00	2.00	4.00

General Fund (Facilities Maintenance Department)

	2021	2022	2023	2024	2025	2026
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>
Salaries and wages	\$ 76,032	\$ 76,930	\$ 78,888	\$ 127,352	\$ 179,808	\$ 371,800
Retirement	10,611	10,737	11,011	17,782	24,885	52,100
Fringe benefits	22,640	23,203	26,102	37,036	44,654	96,600
Total Personal Services	109,283	110,870	116,001	182,170	249,347	520,500
Materials and supplies	144,939	140,560	132,864	126,549	150,358	160,000
Non-capital assets	817	-	5,989	42,736	6,034	23,600
Uniforms and clothing	-	-	-	-	-	600
Rents and leases	958	1,428	3,096	1,475	929	5,000
Utilities	442,622	487,307	504,588	516,066	937,996	977,700
Maintenance and repairs	300,768	3,796,244	1,670,989	1,162,778	2,985,225	3,815,000
Professional development	-	-	-	-	163	2,000
Consulting services	321,150	41,910	42,435	143,469	272,272	110,000
Payment for services	114,552	27,631	18,324	41,852	159,877	60,000
Miscellaneous expenditures	-	195	-	-	290	500
Total Supplies and Services	1,325,806	4,495,275	2,378,285	2,034,925	4,513,144	5,154,400
Grand Total	\$ 1,435,089	\$ 4,606,145	\$ 2,494,286	\$ 2,217,095	\$ 4,762,491	\$ 5,674,900

FIRE DIVISION



Authorized Personnel

Authorized Personnel	2021	2022	2023	2024	2025	2026
Full-Time Budgeted	58.00	59.00	59.00	62.00	63.00	63.00
FTE	0.00	0.00	0.00	0.00	0.00	0.00
Total	58.00	59.00	59.00	62.00	63.00	63.00

Fire Division - Total						
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Salaries and wages	\$ 6,636,138	\$ 6,737,511	\$ 6,851,305	\$ 7,260,571	\$ 7,613,377	\$ 8,366,900
Retirement	1,521,982	1,551,872	1,578,375	1,694,938	1,773,645	1,973,900
Fringe benefits	963,249	990,471	1,229,139	1,503,782	1,444,172	1,795,000
Total Personal Services	9,121,369	9,279,854	9,658,819	10,459,291	10,831,194	12,135,800
Materials and supplies	181,278	187,293	208,934	242,900	288,978	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	114,745	106,000
Rents and leases	43,378	40,953	32,319	4,209	-	40,000
Utilities	17,442	17,613	21,800	19,519	22,396	20,000
Maintenance and repairs	30,247	19,643	16,017	32,749	16,086	30,000
Professional development	27,894	49,626	66,595	68,718	88,433	95,500
Consulting services	54,929	188,494	55,408	165,669	131,176	144,000
Payment for services	36,703	32,600	31,712	12,116	41,091	65,000
Miscellaneous expenditures	1,656	866	1,628	2,130	461	4,000
Total Supplies and Services	463,304	622,586	533,862	720,599	703,366	1,000,700
Grand Total	\$ 9,584,673	\$ 9,902,440	\$ 10,192,681	\$11,179,890	\$11,534,560	\$ 13,136,500

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.)

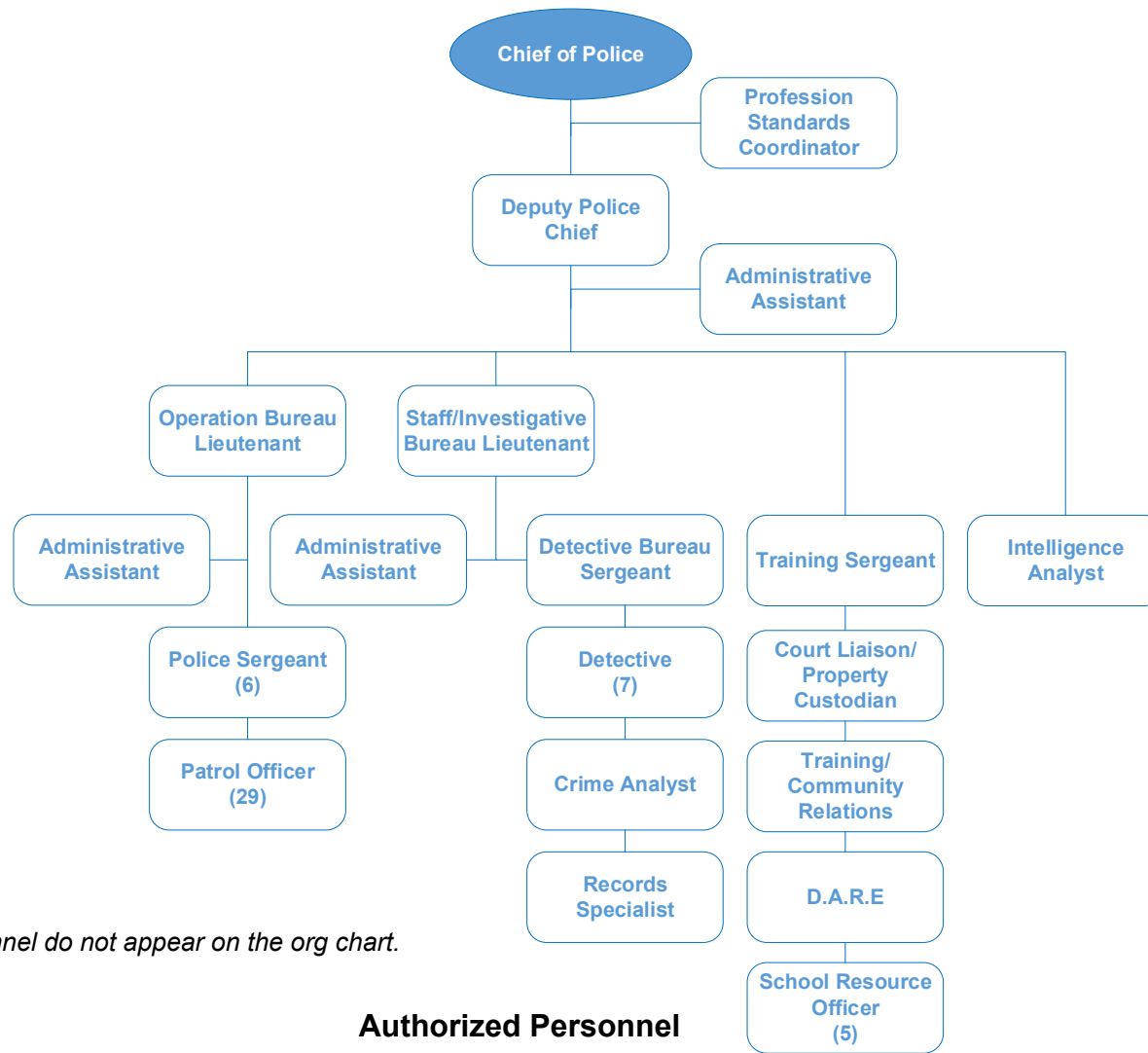
General Fund (Fire Division)						
	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted
Salaries and wages	\$ 6,636,138	\$ 6,737,511	\$ 6,851,305	\$ 7,260,571	\$ 7,613,377	\$ 8,366,900
Retirement	1,521,982	1,551,872	1,578,375	1,694,938	1,773,645	1,973,900
Fringe benefits	963,249	990,471	1,229,139	1,503,782	1,444,172	1,795,000
Total Personal Services	9,121,369	9,279,854	9,658,819	10,459,291	10,831,194	12,135,800
Materials and supplies	88,763	89,870	114,002	156,702	193,368	230,100
Non-capital assets	-	6,495	5,969	29,252	-	-
Uniforms and clothing	57,399	79,003	93,480	143,337	114,745	106,000
Rents and leases	43,378	40,953	32,319	4,209	-	40,000
Utilities	17,442	17,613	21,800	19,519	22,396	20,000
Maintenance and repairs	30,247	18,243	16,017	32,749	16,086	30,000
Professional development	27,839	49,626	66,595	68,678	88,433	95,500
Consulting services	54,929	188,494	55,408	165,669	131,176	144,000
Payment for services	8,616	3,859	1,314	2,345	4,734	10,000
Miscellaneous expenditures	1,631	866	1,628	2,130	461	4,000
Total Supplies and Services	330,244	495,022	408,532	624,590	571,399	679,600
Grand Total	\$ 9,451,613	\$ 9,774,876	\$ 10,067,351	\$11,083,881	\$11,402,593	\$ 12,815,400

EMS Billing Fund (Fire Division)						
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Adopted</u>
EMS revenue	\$ 638,605	\$ 673,328	\$ 666,640	\$ 170,950	\$ 1,111,460	\$ 625,000
Total Revenues	638,605	673,328	666,640	170,950	1,111,460	625,000
Materials and supplies	92,515	97,423	94,932	86,198	95,610	229,000
Non-capital assets	12,378	-	-	-	-	-
Maintenance and repairs	-	1,400	-	-	-	-
Professional development	55	-	-	40	-	-
Payment for services	28,087	28,741	30,398	9,771	36,357	55,000
Miscellaneous expenditures	25	-	-	-	-	-
Total Supplies and Services	133,060	127,564	125,330	96,009	131,967	284,000
Total Expenditures	\$ 133,060	\$ 127,564	\$ 125,330	\$ 96,009	\$ 131,967	\$ 284,000

Revenues over/(under)
operating expenditures \$ 505,545 \$ 545,764 \$ 541,310 \$ 74,941 \$ 979,493 \$ 341,000

OneOhio Opioid Fund (Fire Division)						
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Adopted</u>
Non-capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,100
Total Supplies and Services	-	-	-	-	-	37,100
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,100

POLICE DIVISION



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

Authorized Personnel

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

Police Division - Total						
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Salaries and wages	\$ 6,138,177	\$ 5,992,187	\$ 6,674,357	\$ 7,051,937	\$ 7,583,656	\$ 8,728,600
Retirement	1,105,625	1,124,675	1,192,266	1,269,873	1,407,553	1,625,800
Fringe benefits	906,534	914,144	1,102,728	1,247,018	1,204,209	1,659,400
Total Personal Services	8,150,336	8,031,006	8,969,351	9,568,828	10,195,418	12,013,800
Materials and supplies	96,896	80,604	94,615	73,662	140,553	196,000
Non-capital assets	45,029	34,672	-	30,831	12,340	442,000
Uniforms and clothing	78,219	31,380	65,424	48,549	78,334	88,200
Rents and leases	27,356	53,764	21,445	74,530	71,758	117,000
Utilities	28,328	25,245	35,690	21,290	35,763	41,000
Maintenance and repairs	8,319	15,370	17,089	21,797	16,678	23,500
Professional development	79,540	44,988	91,815	69,078	92,118	136,000
Consulting services	982,024	1,159,532	1,421,846	1,372,467	1,375,125	1,680,000
Payment for services	11,002	4,510	18,170	22,132	29,126	89,700
Miscellaneous expenditures	2,433	1,403	7,003	2,383	1,474	3,500
Total Supplies and Services	1,359,146	1,451,468	1,773,097	1,736,719	1,853,269	2,816,900
Grand Total	\$ 9,509,482	\$ 9,482,474	\$ 10,742,448	\$ 11,305,547	\$ 12,048,687	\$ 14,830,700

General Fund (Police Division)						
	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted
Salaries and wages	\$ 5,936,685	\$ 5,829,310	\$ 6,504,015	\$ 6,872,957	\$ 7,394,110	\$ 8,425,900
Retirement	1,075,579	1,093,753	1,160,267	1,236,298	1,372,066	1,572,800
Fringe benefits	875,690	894,241	1,082,929	1,224,625	1,181,065	1,587,500
Total Personal Services	7,887,954	7,817,304	8,747,211	9,333,880	9,947,241	11,586,200
Materials and supplies	96,276	79,456	92,232	72,894	135,875	185,000
Non-capital assets	45,029	34,672	-	30,831	12,340	142,000
Uniforms and clothing	78,219	31,380	65,424	48,549	78,334	81,500
Rents and leases	22,978	49,255	15,180	74,530	71,758	77,000
Utilities	28,328	25,245	35,690	21,290	35,763	41,000
Maintenance and repairs	8,319	15,370	17,089	21,797	15,603	23,500
Professional development	79,540	44,988	91,815	69,078	92,118	136,000
Consulting services	982,024	1,159,532	1,421,846	1,372,467	1,375,125	1,680,000
Payment for services	11,002	4,510	18,170	22,132	29,126	89,700
Miscellaneous expenditures	2,433	1,403	7,003	2,383	1,474	3,500
Total Supplies and Services	1,354,148	1,445,811	1,764,449	1,735,951	1,847,516	2,459,200
Grand Total	\$ 9,242,102	\$ 9,263,115	\$ 10,511,660	\$ 11,069,831	\$ 11,794,757	\$ 14,045,400

Enforcement Education Fund (Police Division)						
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Adopted</u>
Revenues:						
Fine revenue	\$ 1,196	\$ 887	\$ 465	\$ 570	\$ 525	\$ 1,000
Total Revenues	1,196	887	465	570	525	1,000
Materials and supplies	620	139	306	768	-	1,000
Total Supplies and Services	620	139	306	768	-	1,000
Total Expenditures	\$ 620	\$ 139	\$ 306	\$ 768	\$ -	\$ 1,000

Revenues over/(under)
operating expenditures \$ 576 \$ 748 \$ 159 \$ (198) \$ 525 \$ -

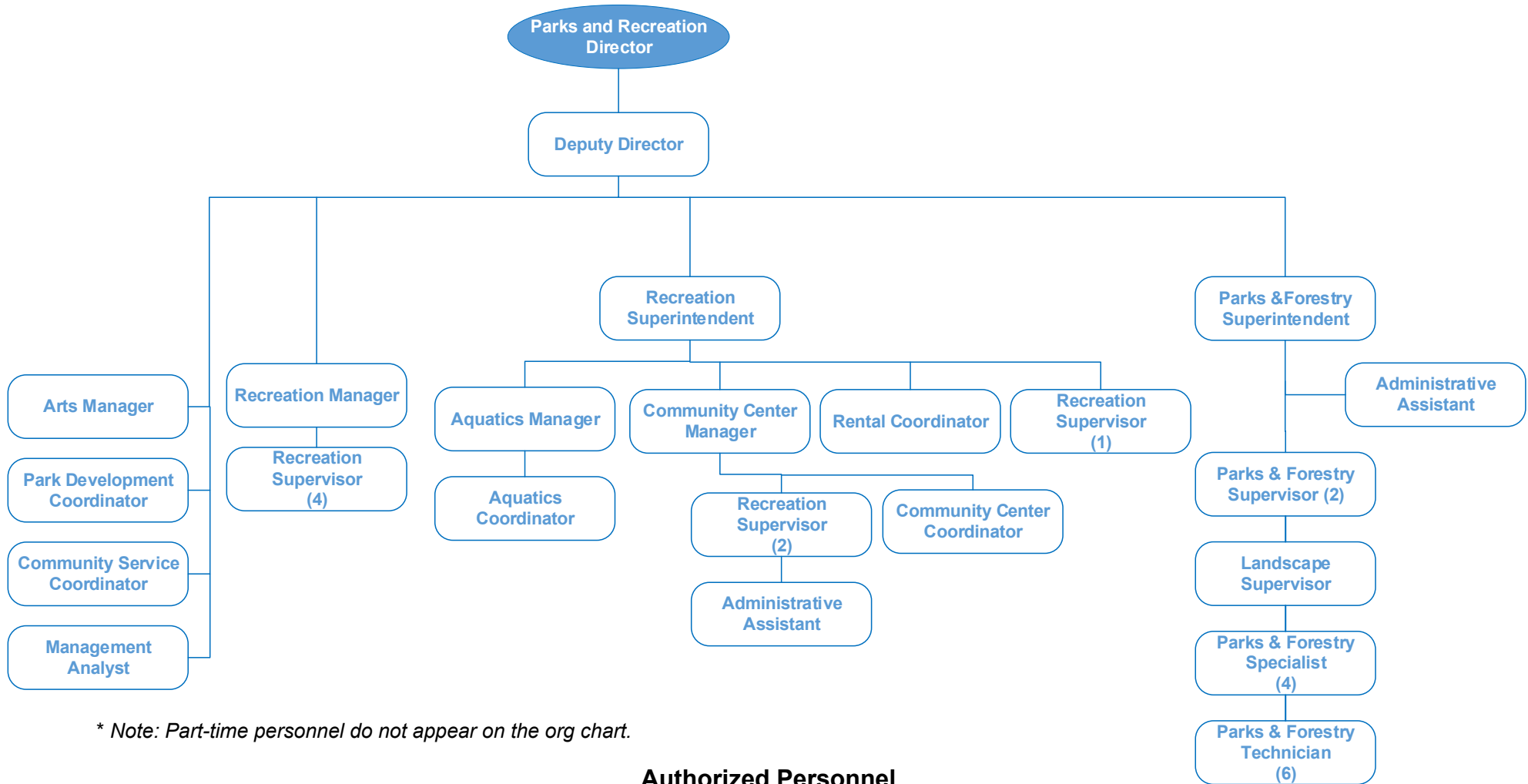
Law Enforcement Fund (Police Division)						
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Sale of forfeited property	\$ 55,705	\$ 219,731	\$ 134,665	\$ 2,502,778	\$ 387,518	\$ 110,000
Total Revenues	55,705	219,731	134,665	2,502,778	387,518	110,000
Salaries and wages	155,737	162,877	170,342	178,980	189,546	302,700
Retirement	30,046	30,922	31,999	33,575	35,487	53,000
Fringe benefits	30,844	19,903	19,799	22,393	23,144	71,900
Total Personal Services	216,627	213,702	222,140	234,948	248,177	427,600
Materials & supplies	-	1,009	2,077	-	4,678	5,000
Non-capital assets	-	-	-	-	-	300,000
Rents and leases	4,378	4,509	6,265	-	-	40,000
Maintenance and repairs	-	-	-	-	1,075	-
Total Supplies and Services	4,378	5,518	8,342	-	5,753	345,000
Total Expenditures	\$ 221,005	\$ 219,220	\$ 230,482	\$ 234,948	\$ 253,930	\$ 772,600

Revenues over/(under) operating expenditures \$ (165,300) \$ 511 \$ (95,817) \$ 2,267,830 \$ 133,588 \$ (662,600)

Local Coronavirus Fund (Police Division)						
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Adopted</u>
Salaries and wages	\$ 45,755	\$ -	\$ -	\$ -	\$ -	\$ -
Total Personal Services	45,755	-	-	-	-	-
Grand Total	\$ 45,755	\$ -	\$ -	\$ -	\$ -	\$ -

OneOhio Opioid Fund (Police Division)						
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Adopted</u>
Materials and supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Uniforms and clothing	-	-	-	-	-	6,700
Total Supplies and Services	-	-	-	-	-	11,700
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,700

PARKS AND RECREATION



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

Authorized Personnel

Authorized Personnel	2021	2022	2023	2024	2025	2026
Full-Time Budgeted	27.00	28.00	29.00	33.00	33.00	36.00
FTE	34.24	35.30	34.46	33.59	73.84	77.83
Total	61.24	61.24	63.46	66.59	106.84	113.83

Parks and Recreation Department - Total						
	2021	2022	2023	2024	2025	2026
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>
Salaries and wages	\$ 2,528,971	\$ 2,767,584	\$ 2,999,832	\$ 3,273,998	\$ 4,492,709	\$ 5,779,900
Retirement	307,799	383,365	422,020	457,067	623,297	806,000
Fringe benefits	454,062	415,474	461,482	629,143	725,393	1,084,100
Total Personal Services	3,290,832	3,566,423	3,883,334	4,360,208	5,841,399	7,670,000
Materials and supplies	324,977	395,750	475,026	516,664	634,532	787,000
Non-capital assets	30,954	37,261	24,284	13,128	18,502	106,500
Uniforms and clothing	13,437	24,677	21,686	22,001	45,609	57,400
Rents and leases	60,703	63,069	78,099	139,701	136,742	126,000
Utilities	110,949	153,579	134,762	126,012	144,791	177,700
Maintenance and repairs	431,862	505,310	586,942	573,656	697,315	762,400
Professional development	30,586	38,335	58,273	50,019	61,379	78,300
Consulting services	307,818	506,363	481,966	418,641	486,663	628,000
Payment for services	93,090	136,358	166,179	256,112	361,231	461,000
Miscellaneous expenditures	29,266	31,705	56,438	49,075	39,619	76,600
Total Supplies and Services	1,433,642	1,892,407	2,083,655	2,165,009	2,626,383	3,260,900
Grand Total	\$ 4,724,474	\$ 5,458,830	\$ 5,966,989	\$ 6,525,217	\$ 8,467,782	\$ 10,930,900

General Fund (Parks and Recreation Department)						
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Adopted</u>
Charges for services	\$ 1,045,024	\$ 1,604,009	\$ 1,646,368	\$ 1,796,946	\$ 4,435,472	\$ 4,976,500
Miscellaneous (grants)	15,418	15,000	-	-	-	15,000
Total Revenues	1,060,442	1,619,009	1,646,368	1,796,946	4,435,472	4,991,500
Salaries and wages	1,997,476	2,250,541	2,406,439	2,656,242	3,846,641	4,919,700
Retirement	273,144	311,077	339,205	370,723	533,354	685,500
Fringe benefits	378,015	388,273	437,746	604,506	665,352	981,100
Total Personal Services	2,648,635	2,949,891	3,183,390	3,631,471	5,045,347	6,586,300
Materials and supplies	253,382	289,641	384,258	440,347	551,488	677,000
Non-capital assets	23,975	37,261	24,284	13,128	18,502	65,000
Uniforms and clothing	13,437	22,484	18,920	18,933	41,609	52,900
Rents and leases	59,649	63,069	75,374	139,701	136,372	126,000
Utilities	21,913	23,827	21,059	17,744	19,777	37,700
Maintenance and repairs	410,728	462,093	487,103	522,245	654,210	696,400
Professional development	29,977	38,330	52,785	46,600	53,814	71,300
Consulting services	226,050	464,291	433,020	418,641	486,523	623,000
Payment for services	64,736	113,386	139,535	197,787	316,664	405,000
Miscellaneous expenditures	23,479	29,869	54,576	43,777	31,256	72,600
Total Supplies and Services	1,127,326	1,544,251	1,690,914	1,858,903	2,310,215	2,826,900
Grand Total	\$ 3,775,961	\$ 4,494,142	\$ 4,874,304	\$ 5,490,374	\$ 7,355,562	\$ 9,413,200

Revenues over/(under)
operating expenditures \$ (2,715,519) \$ (2,875,133) \$ (3,227,936) \$ (3,693,428) \$ (2,920,090) \$ (4,421,700)

Life Long Learning and Leisure Fund (Parks and Recreation Department)						
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2025 <u>Adopted</u>
Revenues:						
Charges for services	\$ 108,146	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	108,146	-	-	-	-	-
Salaries and wages	61,709	-	-	-	-	-
Retirement	8,606	-	-	-	-	-
Fringe benefits	17,258	-	-	-	-	-
Total Personal Services	87,573	-	-	-	-	-
Materials and supplies	4,363	-	-	-	-	-
Rents and leases	1,054	-	-	-	-	-
Professional development	365	-	-	-	-	-
Consulting services	37,421	-	-	-	-	-
Payment for services	9,858	-	-	-	-	-
Miscellaneous expenditures	1,380	-	-	-	-	-
Total Supplies and Services	54,441	-	-	-	-	-
Total Expenditures	\$ 142,014	\$ -	\$ -	\$ -	\$ -	\$ -

Revenues over/(under)
operating expenditures \$ (33,868) \$ - \$ - \$ - \$ - \$ -

Tree Planting Fund (Parks and Recreation Department)						
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Adopted</u>
Revenues:						
Tree planting donation	\$ 20,396	\$ 24,550	\$ 11,800	\$ 38,200	\$ 12,050	\$ 15,000
Miscellaneous (grants)	-	19,815	13,790	20,126	24,160	-
Total Revenues	20,396	44,365	25,590	58,326	36,210	15,000
Materials and supplies	18,438	42,680	14,087	-	-	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	-	25,000
Total Expenditures	\$ 20,000	\$ 61,599	\$ 59,927	\$ 15,000	\$ -	\$ 25,000

Revenues over/(under)
operating expenditures \$ 396 \$ (17,234) \$ (34,337) \$ 43,326 \$ 36,210 \$ (10,000)

Swimming Pool Fund (Parks and Recreation Department)

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Actual</u>	<u>2026 Adopted</u>
Revenues:						
Charges for services	\$ 769,722	\$ 899,990	\$ 975,731	\$ 996,344	\$ 892,720	\$ 1,038,800
Total Revenues	769,722	899,990	975,731	996,344	892,720	1,038,800
Salaries and wages	408,480	463,614	543,974	567,740	550,668	707,500
Retirement	17,466	64,808	75,897	79,342	76,543	99,100
Fringe benefits	57,179	25,751	22,400	23,286	27,441	51,200
Total Personal Services	483,125	554,173	642,271	670,368	654,652	857,800
Materials and supplies	48,794	63,429	76,681	76,317	83,044	85,000
Non-capital assets	6,979	-	-	-	-	41,500
Uniforms and clothing	-	2,193	2,766	3,068	4,000	4,500
Rents and leases	-	-	2,725	-	370	-
Utilities	89,036	129,752	113,703	108,268	125,014	140,000
Maintenance and repairs	19,572	24,298	53,999	36,411	43,105	66,000
Professional development	244	5	5,488	3,419	7,565	7,000
Consulting services	44,347	42,072	48,946	-	140	5,000
Payment for services	18,496	22,972	26,644	58,325	44,567	56,000
Miscellaneous expenditures	4,407	1,836	1,862	5,298	8,363	4,000
Total Supplies and Services	231,875	286,557	332,814	291,106	316,168	409,000
Grand Total	\$ 715,000	\$ 840,730	\$ 975,085	\$ 961,474	\$ 970,820	\$ 1,266,800

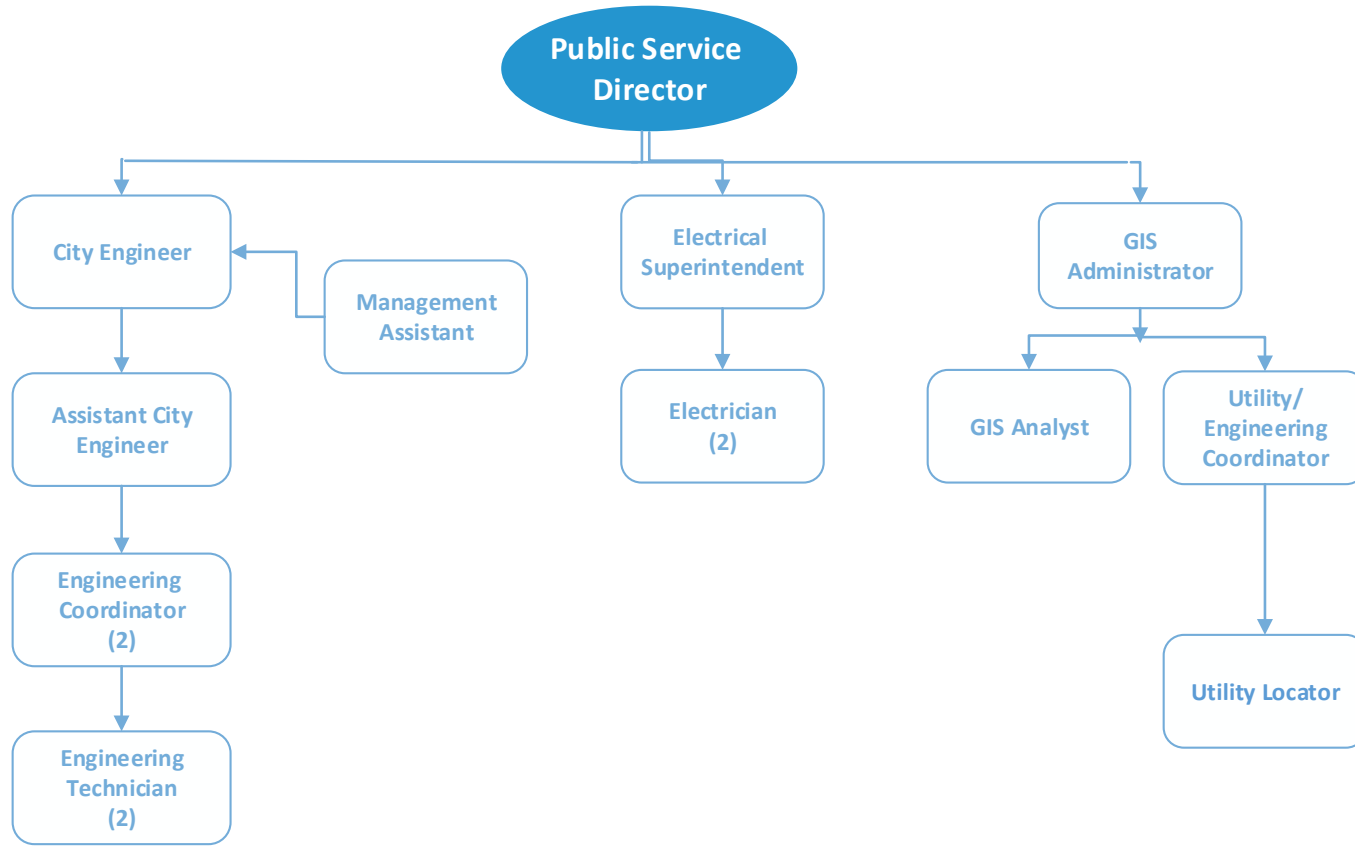
Revenues over/(under) operating expenditures \$ 54,722 \$ 59,260 \$ 646 \$ 34,870 \$ (78,100) \$ (228,000)

Capital Funds (Parks and Recreation Department)

	2021	2022	2023	2024	2025	2026
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>
Salaries and wages	\$ 61,306	\$ 53,429	\$ 49,419	\$ 50,016	\$ 95,400	\$ 152,700
Retirement	8,583	7,480	6,918	7,002	13,400	21,400
Fringe benefits	1,610	1,450	1,336	1,351	32,600	51,800
Total Personal Services	71,499	62,359	57,673	58,369	141,400	225,900
Grand Total	\$ 71,499	\$ 62,359	\$ 57,673	\$ 58,369	\$ 141,400	\$ 225,900



PUBLIC SERVICE



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

Authorized Personnel

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

Public Service Administration Division - Total						
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Salaries and wages	\$ 1,391,724	\$ 1,407,843	\$ 1,465,676	\$ 1,615,773	\$ 1,839,866	\$ 1,605,500
Retirement	194,134	197,047	204,806	225,619	256,807	224,800
Fringe benefits	242,774	259,167	286,471	372,560	380,079	447,100
Total Personal Services	1,828,632	1,864,057	1,956,953	2,213,952	2,476,752	2,277,400
Materials and supplies	65,022	45,639	57,300	70,605	56,871	139,000
Non-capital assets	191,194	188,890	84,570	-	153,147	161,500
Uniforms and clothing	5,235	3,287	2,193	3,943	3,225	9,000
Rents and leases	32,983	25,002	12,103	5,810	3,343	26,000
Utilities	149,752	145,313	179,577	189,265	226,701	185,000
Maintenance and repairs	102,910	67,284	83,669	23,631	53,928	185,900
Professional development	8,549	11,373	18,424	17,454	12,860	29,500
Consulting services	49,374	67,500	75,312	47,500	4,785	125,000
Payment for services	7,134	21,302	151,592	1,004	1,846	78,000
Miscellaneous expenditures	-	65	320	798	-	1,000
Total Supplies and Services	612,153	575,655	665,060	360,010	516,706	939,900
Grand Total	\$ 2,440,785	\$ 2,439,712	\$ 2,622,013	\$ 2,573,962	\$ 2,993,458	\$ 3,217,300

General Fund (Public Service Administration Division)						
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Salaries and wages	\$ 694,017	\$ 675,348	\$ 694,479	\$ 821,304	\$ 880,057	\$ 809,000
Retirement	96,490	94,498	96,878	114,463	122,751	113,300
Fringe benefits	153,023	169,286	190,691	259,881	268,558	366,100
Total Personal Services	943,530	939,132	982,048	1,195,648	1,271,366	1,288,400
Materials and supplies	15,184	7,889	14,375	9,801	6,436	11,000
Non-capital assets	-	-	-	-	64	-
Uniforms and clothing	3,007	1,772	1,317	2,423	2,052	7,000
Rents and leases	32,224	24,192	11,266	4,931	2,520	25,000
Utilities	13,035	10,639	11,917	10,981	10,042	15,000
Maintenance and repairs	-	-	253	-	-	2,000
Professional development	8,489	11,038	16,874	16,465	12,505	23,000
Consulting services	49,374	67,500	75,312	47,500	4,785	120,000
Payment for services	540	685	150,839	982	1,823	13,000
Miscellaneous expenditures	-	-	320	798	-	1,000
Total Supplies and Services	121,853	123,715	282,473	93,881	40,227	217,000
Grand Total	\$ 1,065,383	\$ 1,062,847	\$ 1,264,521	\$ 1,289,529	\$ 1,311,593	\$ 1,505,400

Street Maintenance and Repair Fund (Public Service Administration Division)

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Salaries and wages	\$ 308,013	\$ 301,101	\$ 346,612	\$ 377,420	\$ 346,081	\$ 194,100
Retirement	43,086	42,154	48,526	52,769	48,157	27,200
Fringe benefits	79,197	78,324	81,538	97,904	94,645	60,600
Total Personal Services	430,296	421,579	476,676	528,093	488,883	281,900
Materials and supplies	37,625	28,235	27,747	47,776	44,828	93,000
Non-capital assets	9,445	144,849	84,570	-	131,857	161,500
Uniforms and clothing	2,228	1,515	876	1,520	1,173	2,000
Rents and leases	759	810	837	879	823	1,000
Utilities	136,717	134,674	167,660	178,284	216,659	170,000
Maintenance and repairs	58,040	60,900	68,859	18,042	41,281	133,900
Professional development	60	335	1,550	989	355	6,500
Consulting services	-	-	-	-	-	5,000
Payment for services	6,535	20,575	735	-	-	57,000
Miscellaneous expenditures	-	65	-	-	-	-
Total Supplies and Services	251,409	391,958	352,834	247,490	436,976	629,900
Grand Total	\$ 681,705	\$ 813,537	\$ 829,510	\$ 775,583	\$ 925,859	\$ 911,800

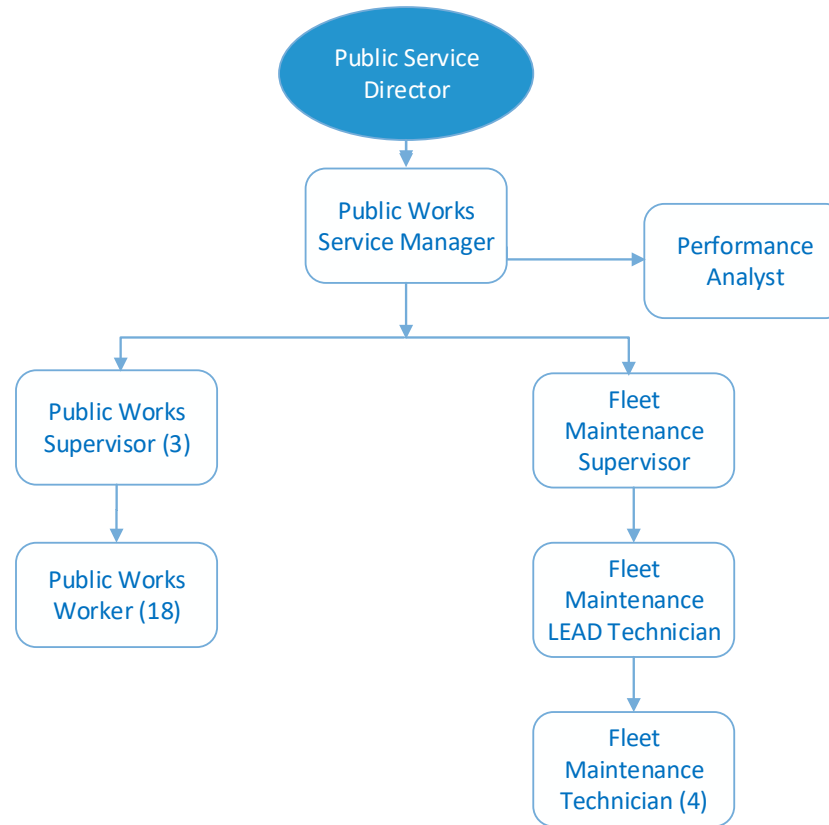
Neighborhood Lighting Fund (Public Service Administration Division)						
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Adopted</u>
Maintenance fees	\$ 64,227	\$ 63,239	\$ 64,286	\$ 63,242	\$ 65,947	\$ 63,000
Total Revenues	64,227	63,239	64,286	63,242	65,947	63,000
Salaries and wages	7,182	21,842	24,693	11,986	6,428	21,700
Retirement	1,006	3,058	3,457	1,678	899	3,000
Fringe benefits	175	467	3,508	3,891	176	4,400
Total Personal Services	8,363	25,367	31,658	17,555	7,503	29,100
Materials and supplies	12,213	9,515	15,178	13,028	5,607	35,000
Non-capital assets	181,749	44,041	-	-	21,226	-
Maintenance and repairs	44,870	6,384	14,557	5,589	12,647	50,000
Payment for services	59	42	18	22	23	8,000
Total Supplies and Services	238,891	59,982	29,753	18,639	39,503	93,000
Grand Total	\$ 247,254	\$ 85,349	\$ 61,411	\$ 36,194	\$ 47,006	\$ 122,100

Revenues over/(under)
operating expenditures \$ (183,027) \$ (22,110) \$ 2,875 \$ 27,048 \$ 18,941 \$ (59,100)

Capital Funds (Public Service Administration Division)

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Adopted</u>
Salaries and wages	\$ 382,512	\$ 409,552	\$ 399,892	\$ 405,063	\$ 607,300	\$ 580,700
Retirement	53,552	57,337	55,945	56,709	85,000	81,300
Fringe benefits	10,379	11,090	10,734	10,884	16,700	16,000
Total Personal Services	446,443	477,979	466,571	472,656	709,000	678,000
Grand Total	\$ 446,443	\$ 477,979	\$ 466,571	\$ 472,656	\$ 709,000	\$ 678,000

PUBLIC WORKS



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

Authorized Personnel

Authorized Personnel	2021	2022	2023	2024	2025	2026
Full-Time Budgeted	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
Total	32.73	32.73	32.73	32.73	32.73	30.73

Public Works Division - Total						
	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted
Salaries and wages	\$ 2,003,934	\$ 2,056,068	\$ 2,079,870	\$ 2,190,432	\$ 2,241,067	\$ 2,593,900
Retirement	281,132	288,344	291,199	300,784	309,285	363,200
Fringe benefits	465,273	463,710	506,886	561,634	555,365	698,400
Total Personal Services	2,750,339	2,808,122	2,877,955	3,052,850	3,105,717	3,655,500
Materials and supplies	642,868	733,929	811,024	789,267	851,851	940,000
Non-capital assets	-	11,790	-	4,804	19,997	44,500
Uniforms and clothing	16,857	19,130	21,680	22,657	13,998	25,800
Rents and leases	1,876	-	200	2,826	3,403	3,000
Utilities	10,504	12,861	15,725	15,558	15,196	17,500
Maintenance and repairs	371,101	500,002	237,773	414,393	786,471	892,500
Professional development	26,001	21,267	21,578	24,032	17,139	30,000
Consulting services	110,819	74,237	178,427	111,910	60,195	240,000
Intra-city services	30,627	59,362	32,881	40,284	56,255	47,000
Payment for services	2,867,796	2,906,082	3,772,357	3,770,605	3,748,656	4,020,500
Miscellaneous expenditures	2,272	11,021	2,850	199,737	209,514	493,100
Total Supplies and Services	4,080,721	4,349,681	5,094,495	5,396,073	5,782,675	6,753,900
Grand Total	\$ 6,831,060	\$ 7,157,803	\$ 7,972,450	\$ 8,448,923	\$ 8,888,392	\$ 10,409,400

General Fund (Public Works Division)						
	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted
Salaries and wages	\$ 604,629	\$ 642,197	\$ 667,336	\$ 689,748	\$ 722,318	\$ 1,047,100
Retirement	84,648	89,907	93,171	96,388	100,480	117,000
Fringe benefits	95,771	96,701	123,233	133,578	150,314	159,000
Total Personal Services	785,048	828,805	883,740	919,714	973,112	1,323,100
Materials and supplies	242,468	271,044	332,504	316,478	422,423	355,000
Non-capital assets	-	11,790	-	4,804	-	23,500
Uniforms and clothing	2,977	3,810	3,483	2,523	3,420	5,400
Rents and leases	1,876	-	-	-	3,403	-
Utilities	8,494	8,935	8,730	5,357	4,611	9,500
Maintenance and repairs	21,271	11,393	25,843	23,901	58,534	70,000
Professional development	12,915	9,374	7,200	6,218	7,221	13,500
Consulting services	-	600	3,383	-	9,745	-
Payment for services	354	130	1,286	4,920	6,063	2,000
Miscellaneous expenditures	641	1,029	1,264	900	1,872	2,000
Total Supplies and Services	290,996	318,105	383,693	365,101	517,292	480,900
Grand Total	\$ 1,076,044	\$ 1,146,910	\$ 1,267,433	\$ 1,284,815	\$ 1,490,404	\$ 1,804,000

Street Maintenance and Repair Fund (Public Works Division)

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Salaries and wages	\$ 622,974	\$ 629,018	\$ 600,833	\$ 664,841	\$ 624,367	\$ 678,200
Retirement	87,798	88,586	84,407	89,757	85,258	127,100
Fringe benefits	205,780	179,603	204,934	238,189	231,525	273,400
Total Personal Services	916,552	897,207	890,174	992,787	941,150	1,078,700
Materials and supplies	284,123	318,951	331,444	301,469	303,979	350,000
Non-capital assets	-	-	-	-	19,997	11,000
Uniforms and clothing	8,017	6,803	12,834	15,706	10,393	12,000
Utilities	-	1,028	2,090	5,337	5,486	4,000
Maintenance and repairs	24,615	43,429	32,998	16,705	4,238	32,500
Professional development	3,268	7,570	5,390	11,540	8,105	8,500
Payment for services	4,658	3,628	256	88	980	3,500
Miscellaneous expenditures	1,608	512	1,586	6,635	97	1,000
Total Supplies and Services	326,289	381,921	386,598	357,480	353,275	422,500
Grand Total	\$ 1,242,841	\$ 1,279,128	\$ 1,276,772	\$ 1,350,267	\$ 1,294,425	\$ 1,501,200

Sanitary Sewer Surcharge Fund (Public Works Division)

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Utility fees	\$ 1,252,812	\$ 1,265,821	\$ 1,337,755	\$ 1,436,940	\$ 1,505,510	\$ 1,466,000
Total Revenues	1,252,812	1,265,821	1,337,755	1,436,940	1,505,510	1,466,000
Salaries and wages	364,743	350,261	381,798	396,523	422,449	416,500
Retirement	51,064	49,017	53,410	54,471	58,126	57,300
Fringe benefits	64,043	71,143	73,096	62,644	42,221	133,000
Total Personal Services	479,850	470,421	508,304	513,638	522,796	606,800
Materials and supplies	68,351	84,032	37,971	50,511	35,643	75,000
Non-capital assets	-	-	-	-	-	10,000
Uniforms and clothing	3,508	4,277	3,460	1,811	-	4,200
Rents and leases	-	-	-	2,826	-	3,000
Utilities	2,010	2,898	4,905	4,864	5,099	4,000
Maintenance and repairs	215,035	223,226	99,332	296,058	484,591	595,000
Professional development	9,218	4,113	8,767	5,914	751	7,000
Intra-city services	14,076	24,943	12,888	19,036	23,602	20,000
Payment for services	-	-	84	47	-	30,000
Miscellaneous expenditures	-	9,480	-	-	-	10,000
Total Supplies and Services	312,198	352,969	167,407	381,067	549,686	758,200
Grand Total	\$ 792,048	\$ 823,390	\$ 675,711	\$ 894,705	\$ 1,072,482	\$ 1,365,000

Revenues over/(under)						
operating expenditures	\$ 460,764	\$ 442,431	\$ 662,044	\$ 542,235	\$ 433,028	\$ 101,000

Stormwater Management Fund (Public Works Division)

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Utility fees	\$ 747,851	\$ 782,084	\$ 757,165	\$ 764,284	\$ 802,010	\$ 753,000
Total Revenues	747,851	782,084	757,165	764,284	802,010	753,000
Salaries and wages	301,035	346,544	343,061	302,050	328,986	309,100
Retirement	42,145	48,507	48,053	41,254	45,661	35,300
Fringe benefits	55,822	71,910	55,479	59,525	56,229	60,600
Total Personal Services	399,002	466,961	446,593	402,829	430,876	405,000
Materials and supplies	11,801	6,582	8,934	37,424	26,484	40,000
Uniforms and clothing	1,310	1,998	1,171	1,049	185	3,000
Maintenance and repairs	30,467	39,240	-	781	35,417	75,000
Professional development	600	210	71	-	1,062	1,000
Consulting services	78,110	73,637	115,014	111,910	50,450	80,000
Intra-city services	11,996	23,847	10,884	11,762	19,965	15,000
Payment for services	21,872	30,011	26,099	22,925	13,909	130,000
Miscellaneous expenditures	23	-	-	-	230	-
Total Supplies and Services	156,179	175,525	162,173	185,851	147,702	344,000
Grand Total	\$ 555,181	\$ 642,486	\$ 608,766	\$ 588,680	\$ 578,578	\$ 749,000

Revenues over/(under) operating expenditures \$ 192,670 \$ 139,598 \$ 148,399 \$ 175,604 \$ 223,432 \$ 4,000

Water Surcharge Fund (Public Works Division)

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Utility fees	\$ 809,797	\$ 782,588	\$ 839,092	\$ 923,785	\$ 951,838	\$ 942,000
Total Revenues	809,797	782,588	839,092	923,785	951,838	942,000
Salaries and wages	110,553	88,048	86,842	106,774	112,289	110,600
Retirement	15,477	12,327	12,158	14,668	15,468	22,000
Fringe benefits	43,857	44,353	50,144	62,980	70,984	67,700
Total Personal Services	169,887	144,728	149,144	184,422	198,741	200,300
Materials and supplies	36,125	53,320	100,171	69,584	46,276	100,000
Uniforms and clothing	1,045	2,242	732	1,568	-	1,200
Rents and leases	-	-	200	-	-	-
Maintenance and repairs	79,713	182,714	79,600	76,948	203,691	120,000
Professional development	-	-	150	360	-	-
Consulting services	32,709	-	60,030	-	-	160,000
Intra-city services	4,555	10,572	9,109	9,486	12,688	12,000
Miscellaneous expenditures	-	-	-	-	7,395	100
Total Supplies and Services	154,147	248,848	249,992	157,946	270,050	393,300
Grand Total	\$ 324,034	\$ 393,576	\$ 399,136	\$ 342,368	\$ 468,791	\$ 593,600

Revenues over/(under) operating expenditures \$ 485,763 \$ 389,012 \$ 439,956 \$ 581,417 \$ 483,047 \$ 348,400

Solid Waste Fund (Public Works Division)						
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Utility fees	\$ 3,022,839	\$ 2,969,112	\$ 3,895,405	\$ 3,916,407	\$ 2,168,593	\$ 3,900,000
Total Revenues	3,022,839	2,969,112	3,895,405	3,916,407	2,168,593	3,900,000
Salaries and wages	-	-	-	30,496	30,658	32,400
Retirement	-	-	-	4,246	4,292	4,500
Fringe benefits	-	-	-	4,718	4,092	4,700
Total Personal Services	-	-	-	39,460	39,042	41,600
Materials and supplies	-	-	-	13,801	17,046	20,000
Payment for services	2,840,912	2,872,313	3,744,632	3,742,625	3,727,704	3,855,000
Miscellaneous expenditures	-	-	-	192,202	199,920	480,000
Total Supplies and Services	2,840,912	2,872,313	3,744,632	3,948,628	3,944,670	4,355,000
Grand Total	\$ 2,840,912	\$ 2,872,313	\$ 3,744,632	\$ 3,988,088	\$ 3,983,712	\$ 4,396,600

Revenues over/(under)
operating expenditures \$ 181,927 \$ 96,799 \$ 150,773 \$ (71,681) \$ (2,234,100) \$ (496,600)



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 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.

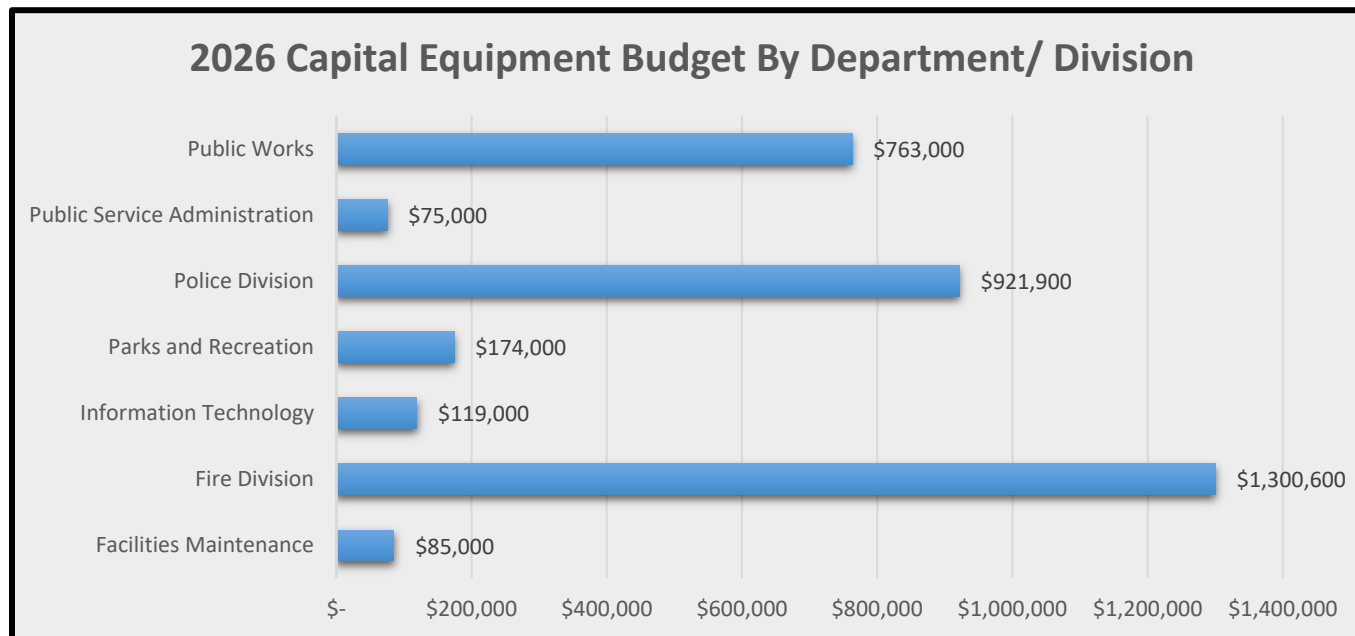
For information technology and office-related equipment, the City conducts regular reviews to determine the necessity of purchases and to maintain an established technology replacement schedule. Computers, printers, and other hardware are evaluated to ensure that outdated or inefficient equipment is 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 ($\frac{1}{2}$) 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 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 Fiscal Year 2026 Capital Equipment Budget totals \$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 Department

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	

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	

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	

CAPITAL EQUIPMENT

Parks and Recreation Department

<u>Item Number</u>	<u>Description</u>	<u>Quantity</u>	<u>New (N) or Replacement (R)</u>	<u>Amount</u>	<u>Funding Source</u>
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	

Police Division

<u>Item Number</u>	<u>Description</u>	<u>Quantity</u>	<u>New (N) or Replacement (R)</u>	<u>Amount</u>	<u>Funding Source</u>
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	

Public Service Administration Division

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

Public Works Division

<u>Item Number</u>	<u>Description</u>	<u>Quantity</u>	<u>New (N) or Replacement (R)</u>	<u>Amount</u>	<u>Funding Source</u>
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	



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)		
<u>Detail</u>	<u>Amount</u>	<u>Percent</u>
Streets, etc. <i>(includes streets, sidewalks, lights, signals, etc.)</i>	\$117.43	54.09%
Utilities <i>(includes waterlines, sewerlines, stormwater projects, bridges/culverts)</i>	51.14	23.56%
Parks <i>(excludes the proposed Community Center)</i>	34.22	15.76%
Miscellaneous <i>(includes internal facility projects)</i>	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.

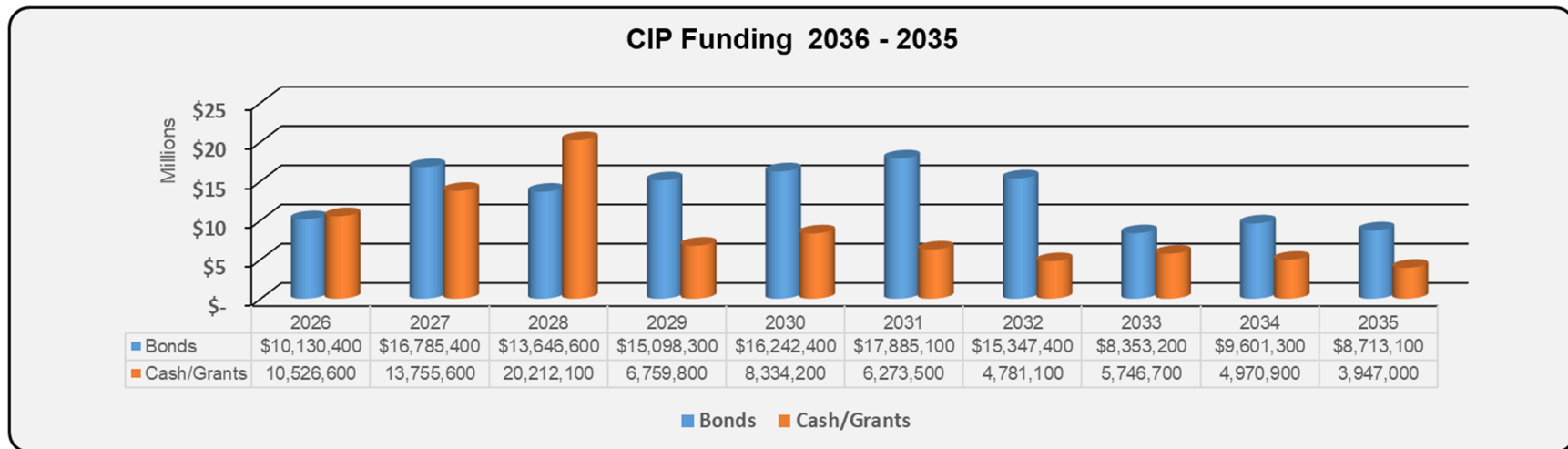
Other sources of cash funding for the CIP include fees and assessments deposited into the Water Surcharge, Sanitary Sewer Surcharge, and Stormwater Management Funds; sidewalk assessments; and grant proceeds.

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 most 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



The CIP for 2026 – 2035 totals \$217.1 million – \$131.8 in anticipated bond financing and \$85.3 in cash/grant funding.

CAPITAL IMPROVEMENTS

2026

Project Year	Project Name	Project Type	Adopted
Construction			
2026	Street Maintenance Program	Streets	\$ 1,741,300
2026	Street Reconstruction Program	Streets	2,486,000
2026	Northwest Blvd Reconstruction - Phase III	Streets	2,938,000
2026	Crosswalk Enhancement	Streets	600,000
2026	Sidewalk Maintenance Program	Sidewalks	372,000
2026	Annual Sidewalk Incentive Program	Sidewalks	150,000
2026	Riverside Drive Shared Use Path and Metro Park Connection	Sidewalks	1,719,000
2026	Drive Ohio V2X Signal Pilot (North Star @ Lane Ave)	Traffic Signals	66,500
2026	Waterline Replacements	Waterlines	2,090,500
2026	Hydrant Replacements	Waterlines	231,700
2026	Stormwater Projects	Stormwater	169,500
2026	Sustainable Sewer Solution Program	Sanitary Sewers	1,724,600
2026	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	226,000
	Park Improvements		
2026	- Sidewalks	Parks	42,900
2026	- Northam Park Improvements (East Athletic Fields) - Phase V	Parks	1,826,200
2026	- Smith Nature Bridge Replacement	Parks	113,000
2026	- Miller Park Bridge Replacements	Parks	169,500
2026	- Fancyburg Service Yard	Parks	847,500
2026	- Community Center Public Art	Parks	100,000
2026	Fishinger Rd Utility Burial	Miscellaneous	100,000
Design/Engineering			
2027	Street Maintenance Program	Streets	51,000
2027	Street Reconstruction Program	Streets	351,300
2027	Lane Ave Improvements (Northwest Blvd to Riverside)	Streets	285,000
2027	Sidewalk Maintenance Program	Sidewalks	40,000
2027	Kioka Ave & Nottingham Feasibility Study	Sidewalks	70,000
2027	Waterline Replacements	Waterlines	380,000
2027	Hydrant Replacements	Waterlines	20,500
2027	Stormwater Projects	Stormwater	15,000
2027	Sustainable Sewer Solution Program	Sanitary Sewers	75,000
	Park Improvements		
2027	- Fancyburg Park Renovation	Parks	780,000
2027	ADA Transition Plan Update	Miscellaneous	75,000
2028	Station 71 Renovation	Miscellaneous	800,000
		TOTAL:	\$ 20,657,000

CAPITAL IMPROVEMENTS

2027

Project Year	Project Name	Project Type	Adopted
Construction			
2027	Street Maintenance Program	Streets	\$ 2,009,300
2027	Street Reconstruction Program	Streets	2,760,900
2027	Lane Ave. Improvements (Northwest Blvd to Riverside)	Streets	2,347,400
2027	Zollinger Rd. Improvements (Riverside Dr. to North Star Rd.)	Streets	5,979,600
2027	Five Points Intersection Improvements	Streets	287,900
2027	Sidewalk Maintenance Program	Sidewalks	387,800
2027	Annual Sidewalk Incentive Program	Sidewalks	104,700
2027	Waterline Replacements	Waterlines	2,234,600
2027	Hydrant Replacements	Waterlines	242,200
2027	Stormwater Projects	Stormwater	176,900
2027	Sustainable Sewer Solution Program	Sanitary Sewers	1,482,800
2027	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	236,600
	Park Improvements		
2027	- Sidewalks	Parks	44,900
2027	- Fancyburg Park Improvements (Site, Shelter, Paths) - Phase I	Parks	9,228,300
Design/Engineering			
2028	Street Maintenance Program	Streets	51,300
2028	Street Reconstruction Program	Streets	423,000
2029	North Star Rd. Improvements (Waltham to Corp Line)	Streets	287,400
2028	Oxford Drive Improvements	Streets	88,000
2030	Henderson Rd Improvements Phase I	Streets	942,300
2028	Sidewalk Maintenance Program	Sidewalks	43,600
2028	Arterial & Collector Mid-block Crosswalks	Sidewalks	86,400
2028	High School Area Traffic Signals Replacement	Traffic Signals	178,000
2028	Waterline Replacements	Waterlines	337,900
2028	Hydrant Replacements	Waterlines	21,800
2029	Canterbury Rd Over Evans Run Bridge Project	Bridges	136,100
2028	Stormwater Projects	Stormwater	16,300
2028	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)	Stormwater	157,100
2028	Sustainable Sewer Solution Program	Sanitary Sewers	81,700
	Park Improvements		
2028	- Sunny 95 Asphalt Paths	Parks	15,700
2028	- Northwest Kiwanis Playground	Parks	31,400
2028	- Additional Northwest Kiwanis Improvements	Parks	52,400
2028	- Mallway Park	Parks	66,700
	TOTAL:		\$ 30,541,000

CAPITAL IMPROVEMENTS

2028

Project Year	Project Name	Project Type	Adopted
Construction			
2028	Street Maintenance Program	Streets	\$ 1,932,200
2028	Street Reconstruction Program	Streets	3,225,100
2028	Oxford Drive Improvements	Streets	517,300
2028	Five Points Intersection Improvements	Streets	5,464,900
2028	Sidewalk Maintenance Program	Sidewalks	404,100
2028	Annual Sidewalk Incentive Program	Sidewalks	109,000
2028	Arterial & Collector Mid-block Crosswalks	Sidewalks	677,400
2028	High School Area Traffic Signals Replacement	Traffic Signals	1,046,900
2028	Waterline Replacements	Waterlines	1,899,700
2028	Hydrant Replacements	Waterlines	252,300
2028	Stormwater Replacement Project (Tremont Rd. and Northstar Rd.)	Stormwater	923,700
2028	Stormwater Projects	Stormwater	184,200
2028	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	246,300
2028	Sustainable Sewer Solution Program	Sanitary Sewers	1,097,600
2028	Sustainable Sewer Solutions Testing & Plan Update	Sanitary Sewers	163,500
Park Improvements			
2028	- Sidewalks	Parks	46,800
2028	- Sunny 95 Asphalt Paths	Parks	184,700
2028	- Northwest Kiwanis Playground	Parks	369,500
2028	- Additional Northwest Kiwanis Improvements	Parks	615,800
2028	- Mallway Park	Parks	785,200
2028	- Fancyburg Public Art	Parks	163,500
2028	Station 71 Renovation	Miscellaneous	12,207,200
Design/Engineering			
2029	Street Maintenance Program	Streets	43,900
2029	Street Reconstruction Program	Streets	439,100
2029	Sidewalk Maintenance Program	Sidewalks	45,000
2029	Waterline Replacements	Waterlines	292,700
2029	Hydrant Replacements	Waterlines	22,500
2029	Stormwater Projects	Stormwater	16,900
2029	Sustainable Sewer Solution Program	Sanitary Sewers	76,300
Park Improvements			
2029	- Reed Road Park Asphalt Paths	Parks	16,400
2029	- Reed Road Water Park Renovation	Parks	272,500
2029	- Reed Road Park Boulder Area	Parks	46,300
2029	- Reed Road Park Drainage	Parks	70,200
TOTAL:			\$ 33,858,700

CAPITAL IMPROVEMENTS

2029

Project Year	Project Name	Project Type	Adopted
Construction			
2029	Street Maintenance Program	Streets	\$ 1,652,400
2029	Street Reconstruction Program	Streets	3,295,000
2029	North Star Road Improvements (Waltham to Corp Line)	Streets	2,431,300
2029	Sidewalk Maintenance Program	Sidewalks	490,000
2029	Annual Sidewalk Incentive Program	Sidewalks	112,600
2029	Arlington Center Blvd Street Lights	Street Lights	344,500
2029	Waterline Replacements	Waterlines	1,644,900
2029	Hydrant Replacements	Waterlines	260,700
2029	Canterbury Rd Over Evans Run Bridge Project	Bridges	878,200
2029	Stormwater Projects	Stormwater	190,300
2029	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	254,500
2029	Sustainable Sewer Solution Program	Sanitary Sewers	1,524,200
2029	PSC Fuel Tank Replacement	Miscellaneous	1,125,900
Park Improvements			
2029	- Sidewalks	Parks	48,300
2029	- Small Capital Projects	Parks	63,600
2029	- Reed Road Park Asphalt Paths	Parks	191,400
2029	- Reed Road Water Park Renovation	Parks	3,180,700
2029	- Reed Road Park Boulder Area	Parks	540,700
2029	- Reed Road Park Drainage	Parks	819,200
Design/Engineering			
2030	Street Maintenance Program	Streets	53,600
2030	Street Reconstruction Program	Streets	428,300
2031	Henderson Road Phase II	Streets	1,013,300
2030	Sidewalk Maintenance Program	Sidewalks	54,400
2030	McCoy Rd. Street Lighting Project	Street Lights	259,000
2030	Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.)	Traffic Signals	128,400
2030	Waterline Replacements	Waterlines	301,800
2030	Hydrant Replacements	Waterlines	23,200
2031	Gavin Lane Over Turkey Run Project	Bridges	225,200
2030	Stormwater Projects	Stormwater	17,400
2030	Sustainable Sewer Solution Program	Sanitary Sewers	81,300
Park Improvements			
2030	-Thompson Park (North) Shelter Playground	Parks	135,100
2030	-Thompson Park Asphalt Paths	Parks	33,900
2030	-Thompson Park Boardwalk	Parks	22,500
2030	-Thompson Park Outdoor Fitness	Parks	32,300
TOTAL:			\$ 21,858,100

CAPITAL IMPROVEMENTS

2030

Project Year	Project Name	Project Type	Adopted
Construction			
2030	Street Maintenance Program	Streets	\$ 2,019,000
2030	Street Reconstruction Program	Streets	3,218,800
2030	Henderson Road Improvements Phase I	Streets	7,870,200
2030	Sidewalk Maintenance Program	Sidewalks	513,800
2030	Annual Sidewalk Incentive Program	Sidewalks	116,100
2030	McCoy Rd. Street Lighting Project	Street Lights	1,508,500
2030	Traffic Signal Replacement (Arlington Ave. at Fifth Ave., Cambridge Blvd. at Fifth Ave.)	Traffic Signals	747,700
2030	Waterline Replacements	Waterlines	1,699,200
2030	Hydrant Replacements	Waterlines	269,000
2030	Stormwater Projects	Stormwater	196,400
2030	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	262,300
2030	Sustainable Sewer Solution Program	Sanitary Sewers	1,572,400
Park Improvements			
2030	- Sidewalks	Parks	49,800
2030	-Thompson Park (North) Shelter Playground	Parks	1,574,000
2030	-Thompson Park Asphalt Paths	Parks	394,700
2030	-Thompson Park Boardwalk	Parks	262,300
2030	-Thompson Park Outdoor Fitness	Parks	376,300
Design/Engineering			
2031	Street Maintenance Program	Streets	53,600
2031	Street Reconstruction Program	Streets	408,500
2032	North Star Road Improvements (Lane Ave to Waltham)	Streets	665,100
2031	Asbury Drive Improvements (Lane to Zollinger)	Streets	209,000
2031	Sidewalk Maintenance Program	Sidewalks	47,400
2031	Waterline Replacements	Waterlines	307,800
2031	Hydrant Replacements	Waterlines	23,700
2031	Stormwater Projects	Stormwater	17,800
2031	Sustainable Sewer Solution Program	Sanitary Sewers	82,900
Park Improvements			
2031	- Kiwanis & Burbank Shelters	Parks	58,000
2031	- Burbank Pedestrian Bridges	Parks	23,200
2031	- Kiwanis & Burbank Asphalt Paths	Parks	17,500
2031	- Kiwanis Park Improvements	Parks	11,600
TOTAL:			\$ 24,576,600

CAPITAL IMPROVEMENTS

2031

Project Year	Project Name	Project Type	Adopted
Construction			
2031	Street Maintenance Program	Streets	\$ 2,019,300
2031	Street Reconstruction Program	Streets	3,069,500
2031	Asbury Drive Improvements (Lane to Zollinger)	Streets	2,196,300
2031	Henderson Road Phase II	Streets	8,027,600
2031	Sidewalk Maintenance Program	Sidewalks	524,200
2031	Annual Sidewalk Incentive Program	Sidewalks	118,400
2031	Waterline Replacement	Waterlines	1,733,200
2031	Hydrant Replacements	Waterlines	274,300
2031	Gavin Lane Over Turkey Run Project	Bridges	1,420,800
2031	Stormwater Projects	Stormwater	200,400
2031	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	267,600
2031	Sustainable Sewer Solution Program	Sanitary Sewers	1,603,900
Park Improvements			
2031	- Sidewalks	Parks	50,800
2031	- Small Capital Projects	Parks	66,900
2031	- Kiwanis & Burbank Shelters	Parks	669,000
2031	- Burbank Pedestrian Bridges	Parks	267,600
2031	- Kiwanis & Burbank Asphalt Paths	Parks	201,300
2031	- Kiwanis Park Improvements	Parks	133,800
Design/Engineering			
2032	Street Maintenance Program	Streets	54,300
2032	Street Reconstruction Program	Streets	398,500
2032	Sidewalk Maintenance Program	Sidewalks	48,300
2032	Traffic Signal Replacement Project (Kenny @ Tremont & N. Broadway)	Traffic Signals	135,000
2032	Waterline Replacements	Waterlines	314,000
2032	Hydrant Replacements	Waterlines	24,200
2032	Stormwater Projects	Stormwater	18,100
2032	Sustainable Sewer Solution Program	Sanitary Sewers	84,500
Park Improvements			
2032	- Reed Road Shelter Replacement	Parks	236,800
TOTAL:			\$ 24,158,600

CAPITAL IMPROVEMENTS

2032

Project Year	Project Name	Project Type	Adopted
Construction			
2032	Street Maintenance Program	Streets	\$ 2,046,000
2032	Street Reconstruction Program	Streets	2,994,400
2032	North Star Road Improvements (Lane Ave to Waltham)	Streets	5,443,800
2032	Sidewalk Maintenance Program	Sidewalks	534,600
2032	Annual Sidewalk Incentive Program	Sidewalks	120,800
2032	Traffic Signal Replacement Project (Kenny @ Tremont & N. Broadway)	Traffic Signals	777,900
2032	Waterline Replacement	Waterlines	1,767,800
2023	Hydrant Replacements	Waterlines	279,900
2032	Stormwater Projects	Stormwater	204,300
2032	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	272,900
2032	Sustainable Sewer Solution Program	Sanitary Sewers	1,636,000
Park Improvements			
2032	- Sidewalks	Parks	51,800
2032	- Reed Road Shelter Replacement	Parks	2,729,400
Design/Engineering			
2033	Street Maintenance Program	Streets	55,400
2033	Street Reconstruction Program	Streets	406,500
2033	Sidewalk Maintenance Program	Sidewalks	49,300
2033	Waterline Replacements	Waterlines	320,300
2033	Hydrant Replacements	Waterlines	24,600
2033	Over Evans Run Bridge Project	Bridges	163,000
2033	Stormwater Projects	Stormwater	18,500
2033	Sustainable Sewer Solution Program	Sanitary Sewers	86,200
Park Improvements			
2033	- Ball Diamond Fencing and Dugouts	Parks	23,100
2033	- Lane Ave Pocket Park	Parks	60,400
2033	- Thompson Park South Shelter Replacement	Parks	61,600
TOTAL:			\$ 20,128,500

CAPITAL IMPROVEMENTS

2033

Project Year	Project Name	Project Type	Adopted
Construction			
2033	Street Maintenance Program	Streets	\$ 2,086,900
2033	Street Reconstruction Program	Streets	3,054,300
2033	Sidewalk Maintenance Program	Sidewalks	545,300
2033	Annual Sidewalk Incentive Program	Sidewalks	123,200
2033	Waterline Replacement	Waterlines	1,803,000
2033	Hydrant Replacements	Waterlines	285,500
2033	Over Evans Run Bridge Project	Bridges	997,800
2033	Stormwater Projects	Stormwater	208,400
2033	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	278,400
2033	Sustainable Sewer Solution Program	Sanitary Sewers	1,668,600
Park Improvements			
2033	- Sidewalks	Parks	52,900
2033	- Ball Diamond Fencing and Dugouts	Parks	266,200
2033	- Lane Ave Pocket Park	Parks	696,000
2033	- Thompson Park South Shelter Replacement	Parks	709,900
Design/Engineering			
2034	Street Maintenance Program	Streets	56,500
2034	Street Reconstruction Program	Streets	414,600
2034	Sidewalk Maintenance Program	Sidewalks	50,300
2034	Traffic Signal Replacement Project	Traffic Signals	140,400
2034	Waterline Replacements	Waterlines	326,900
2034	Hydrant Replacements	Waterlines	25,100
2034	Stormwater Projects	Stormwater	18,900
2034	Sustainable Sewer Solution Program	Sanitary Sewers	88,000
Park Improvements			
2034	- Athletic Field Improvements	Parks	109,200
2034	- Playground Expansion	Parks	39,300
2034	- Trails and Walkways	Parks	29,700
2034	- Charing Ravine Improvements	Parks	24,600
TOTAL:			\$ 14,099,900

CAPITAL IMPROVEMENTS

2034

Project Year	Project Name	Project Type	Adopted
Construction			
2034	Street Maintenance Program	Streets	\$ 2,128,700
2034	Street Reconstruction Program	Streets	3,115,400
2034	Sidewalk Maintenance Program	Sidewalks	556,200
2034	Annual Sidewalk Incentive Program	Sidewalks	125,600
2034	Traffic Signal Replacement Project	Traffic Signals	809,300
2034	Waterline Replacement	Waterlines	1,839,300
2034	Hydrant Replacements	Waterlines	291,200
2034	Stormwater Projects	Stormwater	212,600
2034	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	284,000
2034	Sustainable Sewer Solution Program	Sanitary Sewers	1,702,000
	Park Improvements		
2034	- Sidewalks	Parks	53,900
2034	- Athletic Field Improvements	Parks	1,258,100
2034	- Playground Expansion	Parks	452,600
2034	- Trails and Walkways	Parks	341,800
2034	- Charring Ravine Improvements	Parks	284,000
Design/Engineering			
2035	Street Maintenance Program	Streets	50,000
2035	Street Reconstruction Program	Streets	422,900
2035	Sidewalk Maintenance Program	Sidewalks	51,300
2035	Waterline Replacements	Waterlines	333,200
2035	Hydrant Replacements	Waterlines	25,600
2035	Stormwater Projects	Stormwater	19,200
2035	Sustainable Sewer Solution Program	Sanitary Sewers	89,700
	Park Improvements		
2035	- Tremont Pool & Playground Updates	Parks	94,200
2035	- Community Center Updates	Parks	31,400
	TOTAL:		\$ 14,572,200

CAPITAL IMPROVEMENTS

2035

Project Year	Project Name	Project Type	Adopted
Construction			
2035	Street Maintenance Program	Streets	\$ 1,881,700
2035	Street Reconstruction Program	Streets	3,177,600
2035	Sidewalk Maintenance Program	Sidewalks	568,400
2035	Annual Sidewalk Incentive Program	Sidewalks	128,200
2035	Waterline Replacement	Waterlines	1,882,700
2035	Hydrant Replacements	Waterlines	297,600
2035	Stormwater Projects	Stormwater	217,300
2035	Sanitary Sewer Repairs from Inspection and Emergency	Sanitary Sewers	289,600
2035	Sustainable Sewer Solution Program	Sanitary Sewers	1,737,900
	Park Improvements		
2035	- Sidewalks	Parks	55,000
2035	- Tremont Pool & Playground Updates	Parks	1,086,200
2035	- Community Center Updates	Parks	362,100
Design/Engineering			
2036	Street Maintenance Program	Streets	51,000
2036	Street Reconstruction Program	Streets	431,400
2036	Sidewalk Maintenance Program	Sidewalks	51,300
2036	Waterline Replacements	Waterlines	307,600
2036	Hydrant Replacements	Waterlines	25,600
2036	Stormwater Projects	Stormwater	19,200
2036	Sustainable Sewer Solution Program	Sanitary Sewers	89,700
	TOTAL:		\$ 12,660,100

Total Capital Improvements \$ 217,110,700
(2026 - 2035)





LINE ITEM EXPENDITURE SUMMARY

Operating Expenditures By Line Item						
	2021	2022	2023	2024	2025	2026
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>
<u>Personal service:</u>						
Salaries and wages	\$ 22,708,283	\$ 23,072,956	\$ 24,324,471	\$ 25,974,968	\$ 28,659,694	\$ 33,373,700
Retirement	3,898,405	4,065,022	4,234,529	4,512,385	4,982,777	5,919,900
Fringe benefits	3,650,289	3,638,413	4,541,175	5,174,143	5,169,986	7,020,200
Total personal services	30,256,977	30,776,391	33,100,175	35,661,496	38,812,457	46,313,800
<u>Other than personal service:</u>						
Materials and supplies	2,125,690	2,460,773	2,434,099	2,467,335	2,991,535	4,085,600
Uniforms and clothing	171,355	157,997	205,268	241,225	256,825	293,200
Rents and leases	181,409	204,923	157,953	231,917	227,935	337,500
Utilities	793,100	881,368	929,804	927,572	1,419,246	1,502,900
Maintenance and repairs	1,960,442	5,759,595	3,450,531	3,212,120	5,861,739	7,348,900
Professional development	275,909	269,233	415,381	382,214	457,008	602,600
Consulting services	2,643,084	3,010,580	3,659,856	3,559,063	3,444,110	4,228,000
Payment for services	5,390,206	5,681,512	6,978,652	6,889,588	8,268,598	9,181,800
Miscellaneous expenditures	711,689	672,197	934,181	1,071,745	1,369,222	2,082,100
Total other than personal services	14,252,884	19,098,178	19,165,725	18,982,779	24,296,218	29,662,600
Less: Capital-related personal services	(517,942)	(540,338)	(524,244)	(531,025)	(850,400)	(903,900)
Total operating expenditures	\$ 43,991,919	\$ 49,334,231	\$ 51,741,656	\$ 54,113,250	\$ 62,258,275	\$ 75,072,500

LINE ITEM EXPENDITURE SUMMARY

Operating Expenditures Expressed as a Percentage of Total

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Adopted</u>
<u>Personal service:</u>						
Salaries and wages	51.02%	46.26%	46.54%	47.53%	45.41%	43.93%
Retirement	8.76%	8.15%	8.10%	8.26%	7.90%	7.79%
Fringe benefits	8.20%	7.30%	8.69%	9.47%	8.19%	9.24%
Total personal services	67.98%	61.71%	63.33%	65.26%	61.50%	60.96%
<u>Other Than Personal Service:</u>						
Materials and supplies	4.78%	4.93%	4.66%	4.52%	4.74%	5.38%
Uniforms and clothing	0.38%	0.32%	0.39%	0.44%	0.41%	0.39%
Rents and leases	0.41%	0.41%	0.30%	0.42%	0.36%	0.44%
Utilities	1.78%	1.77%	1.78%	1.70%	2.25%	1.98%
Maintenance and repairs	4.40%	11.55%	6.60%	5.88%	9.29%	9.67%
Professional development	0.62%	0.54%	0.79%	0.70%	0.72%	0.79%
Consulting services	5.94%	6.04%	7.00%	6.51%	5.46%	5.56%
Payment for services	12.11%	11.39%	13.35%	12.61%	13.10%	12.09%
Miscellaneous expenditures	1.60%	1.35%	1.79%	1.96%	2.17%	2.74%
Total other than personal services	32.02%	38.29%	36.67%	34.74%	38.50%	39.04%
Department totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

EMPLOYMENT SUMMARY

Pay Grade	Department/Position	Final 2021		Final 2022		Final 2023		Final 2024		Final 2025		Adopted 2026	
		Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
City Attorney's Office													
	City Attorney	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	
24	Criminal Justice Program Administrator	1.00		1.00		1.00		1.00		1.00		1.00	
19	Legal Management Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
	Part-time Law Clerk / Intern		0.58		0.58		0.58		0.58		0.58		0.58
	Total	5.00	0.58	5.00	0.58	5.00	0.58	5.00	0.58	5.00	0.58	5.00	0.58
	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
City Clerk's Office													
	City Clerk	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
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
	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
City Manager's Office													
	City Manager	1.00		1.00		1.00		1.00		1.00		1.00	
31	Assistant City Manager	1.00		1.00		1.00		1.00		1.00		1.00	
29	Economic Development Director	1.00		1.00		1.00		0.00		0.00		0.00	
29	Human Resources Director	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	
24	Economic Manager											1.00	
23	Communications Manager	1.00		1.00		1.00		1.00		1.00		1.00	
21	Human Resources Administrator			1.00		1.00		1.00		1.00		1.00	
21	Economic Analyst							1.00		1.00			
21	Communications Specialist					1.00		1.00		1.00		1.00	
19	Executive Office Administrator	1.00		1.00		1.00		1.00		1.00		1.00	
19	Human Resources Specialist	1.00		1.00		1.00		1.00		1.00		1.00	
	Intern		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	0.29
	Change	0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.50	0.00	0.00	0.00	-0.50
Community Development Department													
31	Community Development Director	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	
27	Chief Building Official	1.00		1.00		1.00		1.00		1.00		1.00	
22	Planning Officer	1.00		1.00		1.00		1.00		1.00		1.00	
22	Code Compliance Officer	1.00		1.00		1.00		1.00		1.00		1.00	
22	Building Inspector/Plans Examiner	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	
17	Administrative Assistant	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
	Total	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

EMPLOYMENT SUMMARY

Pay Grade	Department/Position	Final 2021		Final 2022		Final 2023		Final 2024		Final 2025		Adopted 2026	
		Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
Facilities Maintenance Department													
24	Facilities Manager							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	
19	Facilities Electrician Technician#												1.00
** Positions to be transferred from the Public Service Administration Division. The Facilities Electrician Supervisor position 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	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	2.00	0.00
Finance Department													
31	Director of Finance	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	
26	Finance Manager	1.00		1.00		1.00		1.00		1.00		1.00	
24	Purchasing Administrator	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	
20	Examiner	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	
19	Purchasing Assistant												1.00
19	Management Assistant	1.00		1.00									
19	Management Analyst					1.00		1.00		1.00		1.00	
18	Accounting Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
18	Deputy Clerk of Court		0.73		0.73		0.75		0.75		1.00		1.00
17	Fiscal Technician	1.00		1.00		1.00		1.00		1.00		1.00	
Total		10.00	0.73	10.00	0.73	10.00	0.75	10.00	0.75	11.00	0.00	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	0.00
Fire Division**													
31	Fire Chief	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	
24	C.A.R.E.S Manager	1.00		1.00		1.00		1.00		1.00		1.00	
22	Social Worker									1.00		1.00	
19	Fire Office Manager	1.00		1.00		1.00		1.00		1.00		1.00	
17	Administrative Assistant	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	
	Lieutenant	7.00		7.00		7.00		8.00		8.00		8.00	
	Firefighter	41.00		42.00		42.00		44.00		44.00		44.00	
** The City Manager is authorized to exceed the Fire Division strength table for a period of 12 months, but not exceed the current budget.													
Total		58.00	0.00	59.00	0.00	59.00	0.00	62.00	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

EMPLOYMENT SUMMARY

Pay Grade	Department/Position	Final 2021		Final 2022		Final 2023		Final 2024		Final 2025		Adopted 2026	
		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	
24	Applications Engineer			1.00		1.00		1.00		1.00		1.00	
24	Infrastructure Engineer			1.00		1.00		1.00		1.00		1.00	
22	Project Manager/Web Developer	1.00		1.00		1.00		1.00		1.00		1.00	
20	Systems Administrator	1.00		1.00		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
	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
Parks and Recreation Department													
31	Parks & Recreation Director	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			
24	Parks & Forestry Superintendent	1.00		1.00		1.00		1.00		1.00		1.00	
24	Recreation Superintendent	1.00		1.00		1.00		1.00		1.00		1.00	
22	Arts Manager	1.00		1.00		1.00		1.00		1.00		1.00	
22	Recreation Manager	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	
22	Parks & Forestry Supervisor	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	
21	Recreation Supervisor	6.00		6.00		6.00		7.00		7.00		7.00	
21	Landscape Supervisor	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
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	
20	Aquatics Coordinator							1.00		1.00		1.00	
20	Parks and Forestry Specialist	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
17	Administrative Assistant	3.00		3.00		3.00		3.00		2.00		2.00	
	Seasonal/PT Workers		27.41		29.01		29.01		29.39		69.64		73.63
	Safety Town (moved from Police in 2022)				1.06		1.06		1.16		1.16		1.16
	Change	27.00	34.24	28.00	35.30	29.00	34.46	33.00	33.59	33.00	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	3.00	3.99

EMPLOYMENT SUMMARY

Pay Grade	Department/Position	Final 2021		Final 2022		Final 2023		Final 2024		Final 2025		Adopted 2026	
		Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE	Full Time	FTE
Police Division**													
31	Police Chief	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	
22	Crime Analyst					1.00		1.00		1.00		1.00	
20	Property Custodian/Court Liaison			1.00		1.00		1.00		1.00		1.00	
18	Police Records Specialist	1.00		1.00		1.00		1.00		1.00		1.00	
17	Support Specialist	3.00		3.00		3.00		3.00		3.00		3.00	
	Lieutenant^^	3.00		3.00		3.00		3.00		3.00		3.00	
	Sergeant^^	8.00		8.00		8.00		8.00		8.00		8.00	
	Police Officer	41.00		41.00		41.00		41.00		43.00		43.00	
	Special Project Intern		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													
Total		57.00	1.56	58.00	0.50	60.00	0.50	60.00	0.50	62.00	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
Public Service Administration Division													
31	Public Service Director	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	
26	Assistant City Engineer	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	
23	GIS Administrator	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	
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
20	GIS Analyst	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	
19	Utility Locator							1.00		1.00		1.00	
19	Management Assistant	1.00		1.00		1.00		1.00		1.00		1.00	
19	Electrician/Traffic Technician	4.00		4.00		4.00		4.00		4.00		2.00	
Total		18.00	1.44	18.00	1.44	18.00	1.44	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	-2.00	0.00

EMPLOYMENT SUMMARY

Pay Grade	Department/Position	Final 2021		Final 2022		Final 2023		Final 2024		Final 2025		Adopted 2026	
		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	
23	Public Works Supervisor	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	
21	Performance Analyst	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	
19	Fleet Maintenance Technician	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	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	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	-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	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	4.00	3.49

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)

EMPLOYMENT SUMMARY

2026 Pay Grades

Pay Grade	Hourly			Annualized **		
	Minimum	Mid point	Maximum	Minimum	Mid point	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.





Finance Department

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

@CityofUA   



Authors: Suzanne Beach, Executive Assistant

Council Meeting Date: March 9, 2026

Subject/Legislative Item: Ohio Division of Liquor Control Notice to Legislative Authority: Request for new D-1 Liquor Permit for UMI Buffet of Columbus LLC, 1841 W. Henderson Road

Purpose: To review the liquor permit request for an application for new D-1 Liquor Permit for BMI Buffet of Columbus, LLC

Executive Summary: The City Clerk has received notice from the Ohio Department of Liquor Control that an application has been filed for new D-1 Liquor Permit for, UMI Buffet of Columbus, LLC 1841 W Henderson Road, Upper Arlington, OH 43220. Within 30 days of the date listed on the notice, the City must provide a response that indicates whether the City objects and requests a hearing on the application, requests a one-time only 30-day extension for review, or that the City has no objection to the application.

Purpose and Impact

The City Clerk has received notice from the Ohio Department of Liquor Control that an application has been filed for UMI Buffet of Columbus, LLC, 1841 W. Henderson Road, Upper Arlington, OH 43220.

Description:

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

History

Council approved legislation December 15, 2025 for D-2 and D-3 permits for UMI Buffett of Columbus, LLC, they are now applying for a D-1

Alternatives

If there are no Council objections, the City Clerk will notify the Division of Liquor Control that the City does not request a hearing.

Attachments



1.	UMI Buffet
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UPPER ARLINGTON CITY COUNCIL
ATTN CLERK
3600 TREMONT RD
UPPER ARLINGTON OH 43221-1595

NOTICE TO LEGISLATIVE AUTHORITY

TO

Form with fields: PERMIT NUMBER (10010369-1), TYPE (NEW), ISSUE DATE, FILING DATE (10/28/2025), PERMIT CLASSES (D-1), TAX DISTRICT (25242), RECEIPT NO, FEB, and recipient info (UMI BUFFET OF COLUMBUS LLC, 1841 W Henderson Rd, Upper Arlington OH 43220, Muni/Village/Twp: Upper Arlington)

FROM 2/23/2026

Form with fields: PERMIT NUMBER, TYPE, ISSUE DATE, FILING DATE, PERMIT CLASSES, TAX DISTRICT, RECEIPT NO

MAILED 2/23/2026

RESPONSES MUST BE POSTMARKED NO LATER THAN 03/26/2026

IMPORTANT NOTICE

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

REFER TO THIS NUMBER IN ALL INQUIRIES: FEB NEW 10010369-1 (TRANSACTION & NUMBER)

(MUST MARK ONE OF THE FOLLOWING)

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

WE DO NOT REQUEST A HEARING []

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

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

Signature line with fields: (Signature), (Title) - [] Clerk of City Council, [] Township Fiscal Officer, (Date)

Printed Name line with fields: (Printed Name), (Email Address), (Telephone No.)



Dear Local Legislative Authority Official:

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

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

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

FAX: (614) 644 – 3166
EMAIL: Liquordocs@com.ohio.gov
MAIL: Ohio Division of Liquor Control
Attn: Licensing Unit
6606 Tussing Road
PO Box 4005
Reynoldsburg, Ohio 43068-9005

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

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

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

Thank you in advance for your cooperation,

Division Licensing Section

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