

4/13/2026 | 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 Todd Walter**
- 3. Consent Agenda**
 - a. Approve March 2 Council Retreat & March 9, 2026 City Council Meeting Minutes
 - b. 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
- 4. Reports/Presentations**
 - a. Recognition of Team Mission for Remission
 - b. Cultural Arts Update, Presented by Arts Manager Jodi Hatfield
 - c. Finance Director Report - February 2026
- 5. Legislative Items for First Reading/Public Hearing/Council Action**
 - a. Ordinance No. 12-2026 - To Authorize the City Manager to Amend the Existing Contract with Aqua Pools N Concrete for Additional Repairs at Reed Road Water Park; and to Adopt as Emergency (*Tracy*)
 - b. Ordinance No. 13-2026 - To Declare the Improvement of Certain Real Property Located in the City of Upper Arlington, Franklin County, Ohio to Be a Public Purpose Pursuant to Ohio Revised Code Section 5709.41; Declaring Such Property to Be Exempt from Real Property Taxation; Designating Improvements that, Once Made, Will Directly Benefit the Parcels for Which Improvement is Declared to Be a Public Purpose; Requiring Annual Service Payments in Lieu of Taxes; Establishing an Urban Redevelopment Tax Increment Equivalent Fund; Authorizing the Execution of Tax Incentive, Development, and School Compensation Agreement with the Upper Arlington City School District and National Church Residences; Providing Related Authorizations Pursuant to Ohio Revised Code Sections 5709.41, 5709.42, 5709.43, 5709.832, and 5709.85 (*Walter*)

- c. Resolution No. 4-2026 - To Authorize Participation in the 2026 World Cities Summit and Designate the City's Head of Delegation (*Fortkamp*)

6. Legislative Items for First Reading/Public Hearing

- a. Ordinance No. 14-2026 - To Authorize the City Manager to Enter into Contract with Axis Civil Construction for the Replacement of Pedestrian Bridges at Miller Park and Smith Nature Park
- b. Ordinance No. 15-2026 - To Authorize the City Manager to Enter into Contract with Strawser Paving Company for Construction-related Services for the 2026 Waterline Replacement Project
- c. Ordinance No. 16-2026 - To Authorize the City Manager to Enter into Contract with Breck's Paving for Construction-related Services for the 2026 Street Maintenance Program and Stormwater Improvements Construction Project
- d. Ordinance No. 17-2026 - To Authorize the City Manager to Enter into Contract with Strawser Paving Company for Construction-related Services for the 2026 Street Reconstruction Program Construction Contract

7. Liquor Control

- a. Notice from the Ohio Department of Commerce Division of Liquor Control that an application has been filed for Taqueria Charritos LLC, Charritos Mexican Grill, 4740 Reed, Upper Arlington, OH 43220.
- b. Notice from the Ohio Department of Commerce Division of Liquor Control that an application has been filed for Wine Stein LLC, 3220 Riverside Drive, Suite C-2, Upper Arlington, Ohio 43221.

8. City Manager Update

9. Executive Session

- a. Motion to enter into executive session to consider negotiations for economic development assistance, which may include information such as marketing plans, specific business strategies, production techniques, trade secrets, or personal financial statements, or related to negotiations with other political subdivisions as to requests for economic development Rules of Council Page 13 Article II assistance, pursuant to Article II (13)(A)(8) of the City Council Rules and R.C. 121.122 (G)(8)(a)(b)

10. Adjournment

**City Council Annual Retreat
March 2, 2026**

City Council met for their annual retreat at the Bob Crane Community Center, 3200 Tremont Road. The meeting was called to order by President Awakessien Jeter at 4:07 p.m.

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

Staff Present: City Manager Steven Schoeny, Assistant City Manager Jackie Thiel, City Attorney Darren Shulman, City Clerk Krystal Grove, Finance Director Brent Lewis, Police Chief Keith Hall, Public Service Director Gary Wilfong, Community Affairs Director Emma Speight, Parks and Recreation Director Debbie McLaughlin, and Community Development Director Chad Gibson

Presenters: Kerstin Carr and Nichole Oocumma from ThinkWell Coaching, Aaron Domini and Adam Cook from OHM Advisors, Co-Chairs of Master Plan Task Force Don Brown and Bhakti Bania

* * *

A summary of this meeting is included in the Facilitator’s Report attached hereto and incorporated herein as Exhibit A.

Presentation slides for the “Master Planning Overview & Discussion” attached hereto and incorporated herein as Exhibit B.

* * *

There being no further business to come before City Council, President Awakessien Jeter adjourned the meeting at 8:51 p.m.



Council Retreat Summary Report

Prepared for: City of Upper Arlington

Prepared by: Dr. Kerstin Carr & Dr. Nichole Oocumma, ThinkWell Coaching & Consulting, LLC

Council Retreat: March 2nd, 2026, at Bob Crane Community Center

Participants: Council Members and Sr. City Leadership

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Executive Summary

The Upper Arlington City Council Retreat brought together council members and senior staff to strengthen working relationships, reinforce governance expectations, and align around strategic priorities for 2026. The retreat began with welcome remarks and introductions that set the tone for collaboration and shared leadership. A team-building activity reinforced the importance of communication, role clarity, and collective problem-solving. The Council then reviewed and reaffirmed its team norms, emphasizing the need for trust, respectful dialogue, and a continued focus on community outcomes rather than individual perspectives.

The first part of the retreat ended with a primer on the City's master planning process, which highlighted the importance of long-term planning to guide land use, infrastructure investment, housing decisions, and economic development while preserving the character and identity of Upper Arlington. Council engaged in a lively conversation around best practices, community engagement, and planning focus.

Following dinner, the retreat shifted to a structured discussion of potential priorities for 2026. Council reviewed several policy and program options, including implementation of gateway features along the Lane Avenue corridor, park path lighting improvements, expansion of code enforcement staffing, development of a deer assessment and management strategy, creation of an infrastructure resiliency plan, establishment of a youth leadership program for high school students, development of Designated Outdoor Refreshment Areas (DORAs), regulation of e-mobility devices operated by riders without a driver's license, and expansion of seasonal pool hours.

Through discussion and a dot-voting process, the Council identified three primary focus areas moving forward:

- Development of a DORA program
- Establishment of an e-mobility device registration approach, and
- Advancement of an infrastructure resiliency plan.

The retreat concluded with a summary of these priorities, a discussion of next steps for staff, and reflections on the value of the retreat in strengthening collaboration and focusing the council's work for the coming year.

Retreat attendees included Council President, Ukeme Awakessien Jeter, Council Members: Nic Fortkamp, Heidi Munc, Laura Oldham, Ben Tracy, John J. Kulewicz, Todd Walter, and Staff: Steve Schoeny, City Manager; Jackie Thiel, Assistant City Manager; Darren Shulman, City Attorney; Krystal Grove, City Clerk; Chad Gibson, Community Development Director; Emma Speight, Community Affairs Director; Debbie McLaughlin, Parks & Recreation Director; Keith Hall, Police Chief; Gary Wilfong, Public Service Director; and Brent Lewis, Finance Director.

1. Retreat Purpose and Objectives

The Upper Arlington City Council Retreat was designed to strengthen relationships within City Council and between senior staff, reinforce effective governance practices, learn about master planning, and align on priority actions for 2026. The retreat balanced team building, shared learning, and structured decision-making to ensure council members could collaboratively identify clear priorities while respecting the distinct roles of council and staff.

The afternoon opened with welcome remarks emphasizing the importance of collective leadership, trust, and collaboration. The facilitators framed the session around three core themes:

- Building a stronger, more cohesive council team
- Clarifying governance roles between council and staff
- Identifying a focused set of priorities that reflect community needs, capacity, and budget realities

Ground rules were established to support respectful dialogue, open participation, and time awareness throughout the retreat.

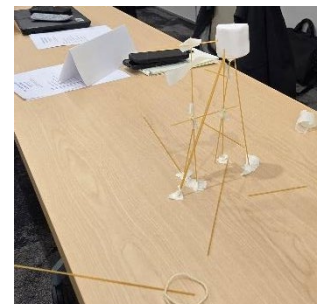
2. Relationship Building and Team Dynamics

Council members and staff participated in introductions to build familiarity and personal connection, sharing what they value most about the city and their interests outside of work. This set a collaborative tone and reinforced a people-centered approach to governance.

A structured team-building exercise (the “marshmallow challenge”) followed, designed to surface lessons about leadership, communication, innovation, and role clarity. Council members were intentionally limited to an advisory role, mirroring real-world governance dynamics.

The facilitated debrief connected the exercise to workplace realities, highlighting:

- The value of early testing and uncovering assumptions
- The importance of clear communication and role definition
- How Council provides strategic direction while staff execute day-to-day operations
- Lessons on teamwork, planning versus action, and adaptive problem-solving



3. Council Norms and Governance Expectations

The retreat reinforced the importance of shared council norms as a foundation for effective governance. These norms were presented as tools to:

- Build trust among council members
- Keep discussions focused on community outcomes rather than personalities
- Clarify expectations for conduct, communication, and decision-making

Council Norms

- Mutual Respect and Professionalism
- Collaborative Governance
- Community-Centered Decision Making
- Accountability to Stakeholders
- Inclusivity and Empathy
- Strategic Planning and Sustainable Growth
- Commitment to Continuous Improvement



Strong adherence to agreed-upon norms was emphasized as essential to productive meetings and long-term council effectiveness.

4. Master Planning Overview & Discussion

The team of OHM Advisors introduced council members to the purpose and value of master planning. This segment highlighted how master plans help cities:

- Align land use, infrastructure, housing, and economic development decisions
- Move from reactive decision-making to intentional, long-term planning
- Provide staff with clearer policy direction

Following the overview presentation, council members discussed the biggest challenges facing the city, the values that should guide decisions, and any tensions to be carefully balanced over the long term.

Agreement around Purpose of the Master Plan

Overall, there was strong agreement that the plan must:

- Have real impact on future decisions.
- Reflect a shared vision, even if not everyone agrees with every word.
- Be authentically Upper Arlington, grounded in community identity and values rather than generic planning language.

Key Challenges Facing the Community

Several major challenges were repeatedly emphasized:

- *Housing affordability and balance*, identified as one of the biggest issues facing the community.
- *Nostalgia and resistance to change*, with many residents holding different ideas of what the “classic” Upper Arlington should be.
- *Short-term thinking*, where people prioritize current conditions over what the community should look like in 2040.
- *A vocal few*, where a small number of outspoken voices can dominate conversations and challenge movement toward broader, long-term goals.

Balancing Competing Priorities

A central theme was managing tension between:

- *Progress vs preservation*, ensuring growth does not erode what makes Upper Arlington special.
- *Local priorities vs. regional pressures*, including competition from nearby developments (such as The OSU Carmenton project) that could draw residents away.
- *Residential character vs. economic development*, recognizing that Upper Arlington is primarily a residential community while still needing thoughtful, high-quality infrastructure investment.
- *Pro-change and anti-change residents*, and the need to thoughtfully bridge that divide.

Quality, Design, and Community Assets

Participants emphasized:

- The importance of *high design standards*, noting that some past developments have turned out mediocre.
- *Schools as a major community asset*, which must be considered as partners rather than operating independently.
- The *value of third spaces and connectivity*, such as linking areas like Mallway, Kingsdale Shopping Center, and Tremont Center, to strengthen community life.

Leadership, Communication, and Inclusion

The discussion highlighted the need for:

- *Strong leadership under pressure*, especially during periods of change.
- *Intentional communication* with all audiences, not just the most vocal stakeholders.
- *Listening carefully* to downstream impacts, including public safety, fire, police, and infrastructure.
- *A commitment to inclusivity and climate awareness*, positioning Upper Arlington as a leader in thoughtful, forward-looking change.

The Master Planning discussion centered on how Upper Arlington should plan for growth and change without losing its identity, ensure decisions are future-focused, and create a master plan that guides real action, balances competing interests, and reflects shared community values.



5. 2026 Council Priorities Discussion

Following dinner, the retreat shifted to its primary decision-making focus: identifying council priorities for 2026. Key elements of this session included:

- A structured review of a predefined group of priority options
- Brief staff presentation on the context of each topic
- Focused discussion centered on the core question: *What problem are we trying to solve?*
- An exercise in which each council member voted on their top priorities

Staff had prepared detailed memos on each topic, which were shared with council members prior to the retreat. Council acknowledged the usefulness of these memos and thanked staff for their time and due diligence.

To identify the top three (3) priorities, both the City and Assistant City Manager took turns in providing a brief overview of each topic, followed by open dialogue with council members. The subsequent options were reviewed, and a detailed description and discussion summary for each is listed in *Appendix 1*:

- City Gateway Features
- Park Path Lighting
- Code Enforcement Expansion
- Deer Population Mitigation
- Infrastructure Resiliency Planning
- Expanding Youth Leadership Development
- Designated Outdoor Refreshment Areas (DORAs)
- E-mobility Device Registration Program
- Extending Seasonal Pool Operations

TOP PRIORITIES

The group used a majority-vote threshold to identify its top three priorities, with a re-prioritization process where ties occurred. The results were as follows:

1. DORA (5 votes)
2. E-mobility device (4 votes)

Since each of these options had received 3 dots during the first round of voting, a second round of voting was facilitated. After round two of voting, the following ranking occurred:

3. Infrastructure Resiliency Planning (4 new votes)
4. Extending Pool Season (2 new votes)
5. Code Enforcement (1 new vote)

The following options received very little to no interest from Council members:

6. Path Lighting (1 vote)
7. Deer Population (1 vote)
8. Youth Leadership (0 votes)
9. City Gateway Features (0 votes)

Overall, Council felt comfortable with the top three priorities. Although the first two priorities require less new funding, staff pointed out that they are highly staff-intensive. The third priority will require significant new funding, and everyone agreed that more conversations need to be had around the best way to move forward.

The group also recognized that this retreat was helpful in identifying this year's priorities, and even though some topics didn't make it on this year's list, it doesn't mean they can't be picked up at a later time.

6. Summary, Next Steps, and Reflections

The retreat concluded with:

- A high-level recap of the identified priorities, and staff agreeing to follow up with more concrete next steps of the identified top 3 priorities.
- Group 2 memos were not discussed due to time constraints. Council members were encouraged to champion group 2 topics with their colleagues, getting 3 or more to agree to add to future council meetings for discussion. The utility and value of the retreats help Council and staff to prioritize the areas of focus for 2026, while staying flexible in reviewing other topics, either from group one or group two, later in the year or in 2027.
- Confirmation that a follow-up report would document outcomes and actions.
- Closing reflections from participants on what stood out most and what they found most valuable.

Final remarks reinforced the retreat's focus on collaboration, shared leadership, and aligning council priorities with staff capacity in a manner that best serves the community.

Appendix 1: Overview of Options and Summary of Discussion

Option 1: Implementing City Gateway Features

Jackie presented highlights of the memo. The following discussion points were made:

- The question, whether specific gateway locations can be identified in the master plan or if a separate consultant would be required, was answered by sharing that the master plan can recommend placemaking in concept, but not exact sites.
- Discussion followed on whether gateway features should rely on natural elements instead of or in addition to signage. Staff shared that the general preference expressed during community meetings was for natural landscape features rather than large, formal gateway structures.

OPTION 1

City Gateway Features

- Gateways reinforce community identity and sense of arrival
- The 2020 Lane Avenue Streetscape Plan provides a tested framework with scalable design principles that can maintain safety, accessibility, and sustainability.
- Gateway features require strategic, coordinated investment



Cost:	\$75K Consultant & Community Engagement \$6M (assuming 10 locations)
Timeframe:	10+ years, if incorporated with corridor projects
Staff lead:	Development and Engineering



Option 2: Park Path Lighting

Steve presented highlights of the memo. The following discussion points were made:

- Safety and utilization concerns were raised since parks often stay open until 11 pm. A question was also raised whether systems auto-shut off, which would be preferable as it would also help signal that parks are closed and discourage unsafe behavior in parks.
- Strong emphasis was placed on low-level lighting to minimize impact on wildlife (light directed downward). Concerns about maintenance were shared, particularly how paths would feel if some of the lights were broken.
- Members suggested that entrances and parking areas may be a more immediate priority than full path lighting, especially with a desire to be conscientious around light pollution affecting nearby neighborhoods and possible regulatory restrictions.

OPTION 2

Park Path Lighting

- Path lighting involves substantial capital cost
- Selective lighting is more effective than uniform coverage, prioritizing high-use or higher-risk areas
- Lighting has operational and policy impacts, including maintenance, wildlife effects, and park hours



Cost:	\$400K - \$1.3M per mile, depending on fixture type, spacing & installation
Timeframe:	Design and Decision 2026 Construction 2027
Staff lead:	Development and Engineering



Option 3: Code Enforcement Expansion

Steve presented highlights of the memo. The following discussion points were raised:

- Some members inquired about the volume of cases per year and the feasibility of more frequent inspections. Staff shared that an estimated 500 – 700 cases exist per year, especially around grass mowing season. The city currently does a proactive review of every property every 2 years. Staff recognized that while current enforcement is working reasonably well, capacity is stretched during peak seasons.
- The groups discussed moving from a multi-year review cycle to annual inspections to stay more proactive around neglected properties, but staff cautioned the increasing workload.

OPTION 3

Code Enforcement Expansion

- Proactive inspections cover the entire city on a 2-year cycle, exceeding peer-city approaches that rely largely on complaints
- Most violations are resolved collaboratively
- A small number of chronic cases strain staff time



Cost:	\$75K start-up expenses \$150K ongoing
Timeframe:	August (mid-year budget adjustment) or January 2027
Staff lead:	Code Enforcement



Option 4: Deer Mitigation

Steve presented highlights of the memo. The following discussion points were raised:

- Staff shared that many other communities are doing this, which allows the city to learn from and with them. They cautioned that deer management is emotionally charged and can consume significant staff and council time.
- Before a full implementation plan is developed, it is important to better understand where and how severe the problem actually is. Therefore, it was recommended to conduct a statistically valid survey and/or a deer population census before acting.
- Questions were raised around lethal methods (firearms vs. archery) and the safety considerations. Staff recognized that non-lethal approaches (e.g., sterilization) exist but are very costly.
- Regarding feeding enforcement, staff noted that most of their animal feeding complaints are limited to smaller furry rodents, not deer.

OPTION 4

Deer Population Mitigation

- Peer communities document safety, property, and cost impacts when populations exceed healthy levels
- Process should start with data gathering on deer population
- A phased approach includes a deer population census, scientifically valid resident engagement survey, feeding restriction legislation, legislation on lethal methods



Cost:	\$100K excluding staff time & lethal weapons
Timeframe:	2 years to decide on lethal weapons
Staff lead:	Community Dev. (Code Enforcement)



Option 5: Infrastructure Resiliency Planning

Steve presented highlights of the memo. The following discussion points were raised:

- Staff shared that many efforts locally and regionally currently include elements of resiliency planning. To do a more concise effort, the city would likely need to hire a dedicated staff member. It was pointed out the risk of assigning sustainability to one person could dilute the idea that it is “everyone’s job.” However, staff feel confident that this could be managed.
- Council questioned if it would be more cost-effective to bring on a consultant to do the research initially. Staff agreed that this would be a possibility but wouldn’t address implementation and there is limited staff capacity to manage this contract. For implementation, a new staff position may also be able to identify and navigate grants, FEMA support, and other external funding, as well as work with other partners. Until a plan has been developed, it will be difficult to estimate how much funding is needed for implementation.
- Council asked whether technology or AI efficiencies could reduce the need for new staff; however, since much of the work is front-facing, the impact of AI, at least initially, will be low.

OPTION 5

Infrastructure Resiliency Planning

- Increasing climate and infrastructure risks affect both City assets and private property
- Significant resiliency-related work is already underway across different plans, but not always coordinated
- A coordinated resiliency framework would improve decision-making, aligning investments, capital planning, and policy



Cost:	\$825K (5 yrs with new staff member)
Timeframe:	3 years for completion and incorporating implementation plan
Staff lead:	New position (+ existing staff)



Option 6: Expanding Youth Leadership Development

Steve presented highlights of the memo. The following discussion points were raised:

- While the cost is low, the program would require staff time and administrative effort.
- It was suggested that schools or community partners might be better positioned to run the program.
- There was an overall openness to collaboration, such as having students visit council, rather than the city leading the program outright.

OPTION 7

Designated Outdoor Refreshment Areas (DORAs)

- DORAs are economic-development tools, activating commercial corridors
- Community resident and business outreach to gauge and address concerns and desires
- A phased, data-driven evaluation approach is recommended



Cost:	\$35K per DORA district (covers signage, sanitation, programming, and marketing)
Timeframe:	1.5 years for first event in summer 2027
Staff lead:	Economic Development Analyst



Option 7: Designated Outdoor Refreshment Areas (DORA)

Steve presented highlights of the memo. The following discussion points were raised:

- Staff emphasized that DORAs only work if there is a reason for people to be there. As such it will be important to limit DORAs to specific designated areas where it makes sense, such as Tremont Center.
- It is also critical to find funding or incentives to support programming by business owners or area commissions, so city staff are not responsible for activation.
- There was general acknowledgment of public safety and liability risks.
- One council member shared the potential upside for offering DORA in areas where events already exist, like the farmers’ market.

Option 8: E-mobility Device Registration Program

Steve presented highlights of the memo. The following discussion points were raised:

- This program will likely have high community interest and attention, which raised the question about when to best take it on.
- Sticker program examples exist in other cities, which allows for replicated practices and easy parental identification. The city still needs to identify practical enforcement techniques, esp. how to secure or lock up certain devices (e.g., electric unicycles).
- Another topic raised was the need for clear implementation details to ensure officers can easily access parental or owner information.
- A council member already drafted a proposed ordinance.

Option 9: Extending Seasonal Pool Operations

Jackie presented highlights of the memo. The following discussion points were raised:

- Council appreciated the thorough review of the memo, which helped answer a lot of questions.
- A core question remained, which is whether the cost and staffing demands are justified for a few extra weeks of operation.
- The group recognized that the issue resurfaces regularly, prompting a need for a clear cost-benefit discussion.
- Council members had mixed views as the community shows strong interest in a longer pool season but also acknowledges that extending pool operations would require significant budget commitment.

OPTION 6

Expanding Youth Leadership Development

- Current leadership opportunities largely serve older high school students
- Early leadership exposure strengthens long-term civic engagement
- A low-cost, partnership-driven approach may allow City to assess gaps, test interest, and co-develop solutions



Cost:	\$15K
Timeframe:	Rollout in 8 - 12 months
Staff lead:	TBD, depending on focus area



OPTION 8

E-mobility Device Registration Program

- Despite recent code changes, unsafe e-mobility behavior continues
- Youth-operated devices present the greatest safety risk
- A low-cost model is recommended based on peer-city review



Cost:	\$15K for registration stickers, software, and locks
Timeframe:	4 - 6 months after council adoption
Staff lead:	Police



OPTION 9

Extending Seasonal Pool Operations

- Operating costs now exceed revenues despite modest annual pass rate increases, requiring ongoing General Fund support.
- Late-summer operations are constrained by staffing realities
- Significant long-term investments in pool infrastructure



Option 1 to fully extend pool hours:	
Cost:	up to \$337K for 5 FT lifeguards
Timeframe:	TBD
Staff lead:	Parks & Recreation

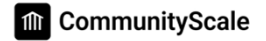




UPPER ARLINGTON MASTER PLAN

A Community Vision For 2040

City Council Retreat - March 2, 2026



1

WELCOME & PURPOSE



2

Why We're Here Today

- Set A Shared Understanding Of The Master Plan
- Clarify Council's Role In Shaping The Plan
- Review Process, Expectations, And Next Steps
- Begin The Conversation, Start The Vision Today



3

WHO WE ARE



4

About OHM Advisors

We are the community advancement firm.

We believe in the power of multidisciplinary teamwork to find ideas that aren't just different—they're better.

- ❑ *Multidisciplinary Planning, Design, Engineering Firm*
- ❑ *Public-sector Focused*
- ❑ *Experience With Communities Like Upper Arlington*
- ❑ *Emphasis On Implementation, Not Shelf Plans*



5

Project Team

Project Leadership : OHM Advisors

- ❑ Provides **overall project leadership** and direction.
- ❑ Serves as a primary point of contact with City Staff, City Council, and the Steering Committee.

Project Subconsultants

- ❑ Provides **specialized expertise** within their respective disciplines, contributing technical knowledge, analysis, and recommendations that inform project decisions.
- ❑ Subconsultants work collaboratively with the project leadership team.



6

Project Team

OHM Advisors *Consultant Lead*

Aaron Domini
Principal In Charge

Adam Cook
Project Manager

Delia Houston
Assistant Project Manager

OHM CORE TEAM

Ramon Fischer
Urban Planner & Graphic Design

Rick Fay
Landscape Architect

Jason Sudy
Principal - Mobility

Sarah Huddas
Landscape Architect

Megan Moeller
Mobility Planner

Wade Rose
Field Ecologist

SUBCONSULTANTS TEAMS & STAFF

COMMUNITY SCALE (*Housing*)
 ○ Nels Nelson
 ○ Jeff Sauser

CIVIC UPLIFT (*Community Engagement*)
 ○ Carolyn Thurman

BERRY DUNN (*Parks & Recreation*)
 ○ Lisa Paradis
 ○ James Clanton

BRAINSTORM MEDIA (*Film & Video*)
 ○ Ron Thielman
 ○ Jen Duffy

FIRST & MAIN FILMS (*Film & Video*)
 ○ Chris Elisara

7

Steering Committee

Executive Committee

Provides strategic oversight and high-level project direction, ensuring alignment with city goals, policies, and priorities.

- ❑ Steve Schoeny *City Manager*
- ❑ Jackie Thiel *Assistant City Manager*
- ❑ Chad Gibson *Community Development Director*
- ❑ Gary Wilfong *Public Service Director*
- ❑ Debbie McLaughlin *Parks & Recreation Director*
- ❑ Emma Speight *Community Affairs Director*

Co-Chairs

Serves as primary leaders for the subcommittees, guiding discussions and supporting coordinated decision-making throughout the planning process.

- ❑ Bhakti Bania
- ❑ Don Brown

Subcommittees

Each group provides focused input and helps inform recommendations related to its area of expertise.

- ❑ Land Use, Housing, and Economic Development
- ❑ Mobility
- ❑ Parks and Recreation
- ❑ Emerging Technology and Disruptions



8

MASTER PLAN OVERVIEW



9

The Role Of The Master Plan

- ❑ A 10–20 year roadmap for Upper Arlington’s future
- ❑ Aligns Council, staff, and residents around a shared vision
- ❑ Connects land use, mobility, housing, parks, sustainability, and infrastructure
- ❑ Grounded in community priorities and engagement
- ❑ Sets a clear policy direction for future decisions
- ❑ Guides budgeting, capital investments, and development decisions



10

What This Plan Is Not Intended To Do

- Does not change zoning by itself
- Is not a capital budget, it informs future capital planning
- Is a living framework that can evolve over time
- Is not a response to a single issue or pressure
- Does not mandate specific development outcomes
- Is not inherently pro-growth or anti-growth, it provides a framework for decision-making



11

Why Now!



12

Why Now For Upper Arlington

- Previous master plan beyond its intended horizon
- Demographic and market evolution
- Increasing regional complexities
- Opportunity to unify recent plans into one clear framework
- Align local priorities with regional growth strategies



13

Unique Considerations

- Established, stable neighborhoods with strong identity
- High expectations for design quality and fiscal stewardship
- A premier community in a rapidly growing region
- Land-locked geography with limited redevelopment capacity



14

Building On Previous Momentum

This effort integrates and aligns prior planning initiatives.

Recent Policy and Planning Work

- ❑ 2025 Envision Henderson
- ❑ 2025 Housing Market Analysis
- ❑ 2025 Capital Improvement Program

Foundational Plans

- ❑ Economic Development Blueprint
- ❑ 2019 Lane Avenue Corridor Plan
- ❑ 2018 Parks & Recreation Plan
- ❑ 2013 Master Plan
- ❑ 2002 Transportation
- ❑ 2001 Master Plan
- ❑ And more . . .



15

CITY COUNCIL INVOLVEMENT



16

Council's Role

- Provide leadership and establish the Steering Committee
- Informs policy direction at key milestones
- Represent community perspectives throughout the process
- Participate in public engagement events
- Ultimately adopt and champion the plan

“The Master Plan is most effective when Council alignment is clear and sustained.”



17

PROJECT SCOPE + APPROACH



18

What The Plan Will Address



LAND USE



HOUSING



MOBILITY



PARKS
RECREATION +
URBAN
FORESTRY



ECONOMIC
VITALITY



SUSTAINABILITY
& RESILIENCE



EMERGING &
DISRUPTIVE
TECHNOLOGIES



UPPER ARLINGTON
MASTER PLAN
A Community Vision For 2040

Project Approach and Schedule



Phase I : Launch & Coordinate (January - June 2026)

This phase establishes the project foundation, including formation of a community Steering Committee, launch of public communications, and initial outreach efforts. It also includes a detailed review of existing conditions to inform both plans.



Phase II : Educate & Engage (July - October 2026)

During this phase, residents will be invited to participate through surveys and public meetings. Community input will help define shared values, identify priorities, and shape an early framework for future land use and investment.



Phase III: Collaborate & Envision (November - January 2027)

City staff, the Steering Committee, and the consultant team will work together in collaborative workshops to translate community input and analysis into a first draft of the Master Plan and Parks & Recreation Plan.



Phase IV: Synthesize & Refine (February - May 2027)

Draft plans will be shared with the community for feedback. Input from residents, including a second survey, will be used to refine recommendations, confirm priorities, and strengthen the plans in preparation for adoption.



Phase V: Finalize & Adopt (June - August 2027)

The final phase focuses on formal review and adoption of the plans. It also marks a moment to reflect on the process and celebrate the community vision that will guide Upper Arlington into the future.



UPPER ARLINGTON
MASTER PLAN
A Community Vision For 2040

Who Will We Engage



RESIDENTS



BUSINESS COMMUNITY



BOARDS + COMMISSIONS



STAKEHOLDER GROUPS



21

Community Engagement Tools

“Community engagement is the foundation of meaningful planning — the best plans are shaped not just for the community, but with the community.”



COMMUNITY WORKSHOPS



POP-UP EVENTS



ONLINE SURVEYS



FOCUS GROUP MEETINGS

Stay Engaged Throughout the Project



Find ways to stay informed and participate by visiting the project website for engagement opportunities!

UpperArlingtonMasterPlan.com



22

Key Dates

Tentative Committee Meeting Dates

- ❑ SC#1: Thursday, March 26, 2025, 6pm-8pm at the Bob Crane Community Center
- ❑ SC#2: Thursday, May 21, 2025, 6pm-8pm at the Bob Crane Community Center
- ❑ SC#3: Thursday, September 21, 2025, 6pm-8pm at the Bob Crane Community Center
- ❑ SC#4: Thursday, November 19, 6pm-8pm at the Bob Crane Community Center
- ❑ SC#5: Thursday, January 21, 6pm-8pm at the Bob Crane Community Center
- ❑ SC#6: Thursday, May 20, 2027, 6pm-8pm at the Bob Crane Community Center
- ❑ SC#7: Thursday, August 19, 2027, 6pm-8pm at the Bob Crane Community Center
- ❑ SC#8: Thursday, October 21, 2027, 6pm-8pm at the Bob Crane Community Center

Tentative Public Engagement Dates

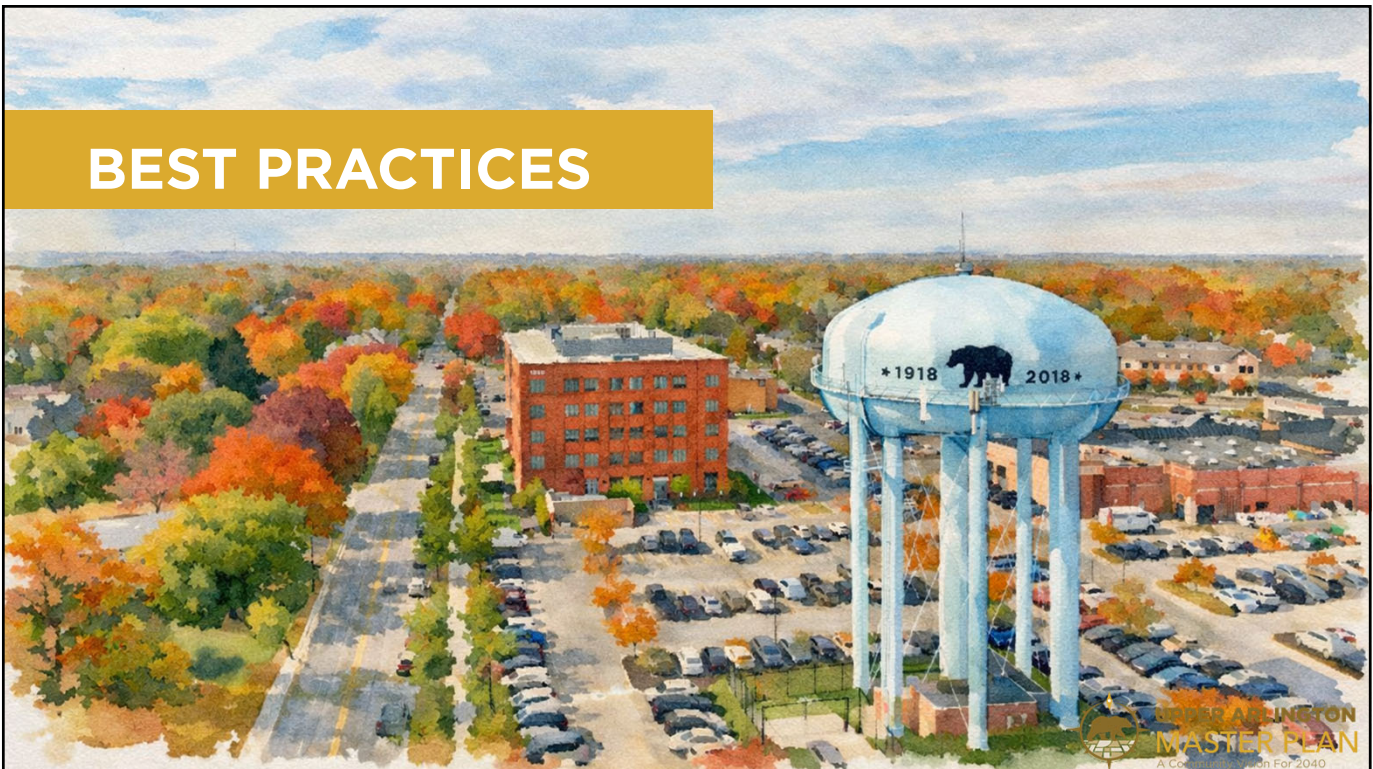
- ❑ Public Meeting #1: Summer 2026
- ❑ Community Survey #1: Fall 2026
- ❑ Public Meeting #2: Fall 2026
- ❑ Public Meeting #3: Spring 2027
- ❑ Community Survey #2: Fall 2027

Please Note:
 The following Steering Committee dates and Public Engagement dates are tentative and are subject to change.



23

BEST PRACTICES



24

Best Practices

Newark, New Jersey - Newark 360

A transformative plan that brought the Newark community together to pursue an equitable and resilient future. Recipient of the APA National Daniel Burnham Award for Best Comprehensive Plan - 2024.

<https://www.newark360.org/newark360-final-plan>

Birmingham, Michigan - The Birmingham Plan

Good comparable plan due to similar community in size, history, and community fabric. Plan was prepared in 2023.

https://bhamgov.org/about_birmingham/city_departments/planning_department

Hudson, Ohio -

Plan prepared by OHM in 2024. This is a good example plan for a comparable Ohio City, and reflects the basic mechanics of a comprehensive plan.

<https://www.hudson.oh.us/1411/2024-Comprehensive-Plan>



25

COUNCIL ACTIVITY



26

Council Reflection Activity

Consider The Following Questions...

- “What must Upper Arlington protect above all else?”*
- “What are some of the biggest community challenges ahead?”*
- “What opportunities excite you the most?”*



March 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 6:13 p.m.

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

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, City Engineer Aaron Scott, Assistant Fire Chief Mike Bell, Economic Analyst James Russell, and Police Lieutenant Jason Amweg

Pledge of Allegiance

The Pledge of Allegiance was led by Council Member Nic Fortkamp.

Consent Agenda

- a. Approve City Council Meeting Minutes for February 9, 2026**
- 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**

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

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

Reports/Presentations

a. Recognition of Women's History Month

Vice President Munc presented a Council Resolution of Commendation recognizing March 2026 as Women's History Month in the city (attached as Exhibit A). A list of women who have served was displayed (attached as Exhibit B).

The Council commendation highlighted the theme "Leading the Change: Women Shaping a Sustainable Future" and noted that for the first time in the City's history, both the Council President and Vice President are women, marking historic milestones in local leadership. The proclamation also recognized that women have broken barriers in traditionally underrepresented professions within municipal government, including the appointment of two women city engineers.

Several former women council members and mayors were present for the recognition, creating what one speaker called "a very distinguished list" of women who have served the community.

b. Recognition of USS Arlington

President Awakessien Jeter introduced Captain Demetri Capetanopoulos, a 30-year Navy veteran and current Upper Arlington resident, to present a Council Resolution of Commendation recognizing Lieutenant Junior Grade Scott Sommer, an Upper Arlington resident serving in the Navy, and the USS *Arlington* (LPD-24) (attached as Exhibit C).

Captain Capetanopoulos noted the challenges of Navy families living far from fleet concentration centers, stating that "it's especially difficult duty, especially for the families." He read the Council Commendation, which recognized the USS *Arlington*, an amphibious transport dock ship responsible for transporting approximately 699 marines and 360 sailors, and acknowledging its motto "strength, honor, fortitude" as principles that align with Upper Arlington community values.

Lieutenant Junior Grade Scott Sommer joined the meeting via Zoom, expressing excitement about the connection between the USS *Arlington* and the City of Upper Arlington. He mentioned plans to serve as a resource for local school children and had already been in contact with Greensview Elementary principal Jason Wulf about educational opportunities. Sommer's wife Emily and children Jack and Ellen were present, with Emily expressing gratitude for the community's support during the deployment.

c. 2026 CIP Construction Update

City Engineer Aaron Scott and Parks & Recreation Deputy Director Jeff Anderson presented an update on the 2026 Capital Improvement Plan (CIP) construction projects (attached as Exhibit D).

Mr. Scott detailed Northwest Boulevard Phase 3, a complete street reconstruction project from curb to curb that will begin immediately following the July 4th parade. He addressed concerns about Columbia Gas work currently disrupting the area, confirming that the utility company will restore pavement surfaces to parade-ready condition before July 4th.

The street maintenance program will focus on the northwest side of the city, involving milling and repaving of street surfaces. Street reconstruction projects will involve complete tear out and rebuilding of failed roadway bases.

The waterline replacement project includes work on Leer Road, which Mr. Scott noted got a lot of attention last year during CIP discussions. Design is essentially complete, and the project will address sections with high break history.

A hydrant replacement program targets 952 fire hydrants citywide, prioritizing units that are already out of service and addressing hydrants for which repair parts are no longer manufactured.

The sustainable sewer solution program continues lining sanitary sewers to eliminate infiltration and inflow of stormwater, with two more years remaining in this EPA-required project.

The sidewalk maintenance program is in zone 3 of 5 this year, with City Manager Steven Schoeny noting that when the City cycles back to zone 1, the City will pick up the full cost rather than assessing residents.

The crosswalk enhancement project received \$393,000 in ODOT safety funding to add rapid flashing beacons to various crosswalks around high pedestrian areas and collector streets.

The Riverside Drive shared use path project received \$750,000 in state capital grant funds and will provide a connection from Lane Avenue to Trabue Road, coordinating with Franklin County's Trabue bridge work.

Mr. Scott addressed Columbia Gas transmission line infrastructure replacement, acknowledging it's necessary for federal compliance. The work spans Northwest Boulevard and Lane Avenue, with completion expected by next year except for a short Lane Avenue stretch.

ODOT will work on Riverside Drive near Fishinger Road to replace a large culvert, with a maximum 45-day road closure and designated detour routes outside city streets.

Mr. Anderson reported that the Devon toddler pool construction remains on schedule for May 23rd opening despite cold weather. The Fancyburg Park service yard project went back out to bid after initial bids came in significantly higher than expected, with value engineering efforts to reduce costs while maintaining project goals.

North and East Athletic Fields came in under budget and will mobilize in April with continuous work through the fall seeding window. Miller Park and Smith Nature Park pedestrian bridges are going out to bid, and a request for qualifications was released for detailed design of the overall Fancyburg Park project.

A call for artists was announced for a public art installation in the community center's front lobby area.

Mr. Scott provided updates on two major design projects spanning multiple years. The Five Points intersection improvements had an open house in February with high attendance presenting three alternatives including two roundabout options and a revised signal option. Mr. Scott noted notable feedback about pedestrian crossing concerns with roundabouts and the complexity of a five-leg roundabout configuration. The online survey closes soon, and staff will return with a preferred alternative later this year.

The Zollinger Road project spans from Riverside Drive to North Star and has received multiple grant funding sources. A recent public input session generated feedback about the difficulty of visualizing cross-sections across entire segments and concerns about parking impacts. Staff will return with preferred alternatives to better demonstrate specific location impacts.

Council members asked about cost components for the Five Points alternatives and requested more detailed stakeholder outreach to nearby residents. Mr. Tracy provided additional feedback from the Zollinger Road meeting, noting resident concerns about parking and preference against center turn-lane options.

d. Finance Director Report- January 2026

Finance Director Brent Lewis presented the monthly Finance Director Report for January 2026 (attached as Exhibit E). Mr. Lewis reported that January finances look good, with income tax off to a strong start. February income tax results show over 20 percent growth compared to the previous year and exceeded projections. Mr. Lewis reminded residents of the April 15th income tax filing deadline.

Mr. Lewis reported on a required arbitrage rebate calculation for old bonds, explaining that when the City earns more interest than paid on bonds, the excess must be returned to the federal government. For the 2022 bonds, approximately \$320,000 will be owed due to favorable interest earnings.

Regarding the recent bond sale, Mr. Lewis reported successful issuance of just under \$22 million for the 2026-2027 CIP portions at an interest rate of just under 4.3 percent. Mr. Kulewicz's initiative to offer bonds through retail to residents resulted in \$150,000 worth of resident orders.

e. Fleet Collective Bargaining Update

Assistant City Manager Jackie Thiel and City Attorney Darren Shulman presented an update on collective bargaining matters related to Fleet workers (attached as Exhibit F). They provided a detailed timeline of the fleet mechanics' unionization process, which began in February 2025 when mechanics first indicated intent to file for union representation.

The mechanics' initial concerns centered on educational certification programs, limiting access to the fleet bay due to expensive tools, first call pay for off-hours work, and improved communication with supervisors. City staff met with mechanics to address these operational issues separate from traditional union contract matters.

The City received an opt-in request for recognition by SERB and signed it the next day, posting it in the fleet break room as required. Five days later, staff met again with mechanics to follow up on access and certification concerns.

The City filed a petition for representation election to ensure all mechanics had the right to vote, despite this being uncommon. Ms. Thiel explained that mechanics receive fair wages and good benefits, and they were asking to join an existing contract with different compensation and operational challenges.

Mr. Shulman clarified the reasoning: "We weren't challenging the cards. We just wanted to make sure we had a formal vote, so we made sure that everybody had the information to vote intelligently."

The Teamsters filed an unfair labor practice (ULP) against the City alleging interference with employees' rights to organize. Ms. Thiel noted this was the third such filing from the Teamsters, with previous 2021 and 2023 filings that were either settled or found to have no probable cause. SERB issued a probable cause finding and directed mediation. Outside counsel had initially believed there would be no issue since they had provided guidance on allowable communications. However, the fact-intensive nature of the case meant that with both sides agreeing a meeting happened but disagreeing with the exact statements made, probable cause was found for further proceedings.

Between August and November, the City communicated with Teamsters that it had no objection to mechanics joining their own contract within Teamsters representation, but Teamsters rejected this offer. Mr. Shulman explained the rationale: "There are things in our existing contract that don't line up well with how the mechanics work." The operational challenges included different wage structures, overtime assignment by expertise rather than seniority, a lead mechanic position not existing in the Teamsters contract, and different working conditions. Mr. Tracy asked about the rejection reasoning, but Mr. Shulman noted it wasn't clearly explained, though there may have been miscommunication about contract terms versus dates.

In February, the City sent informational materials to mechanics, vetted by outside counsel, explaining the current contract's lower benefits and pay compared to their existing compensation. Mr. Shulman emphasized: "I think it's responsible on our part to at least tell them you're joining an existing contract that has fewer benefits."

The election was held with a 10-day objection period, and SERB will certify results at their April 2nd meeting. As of the morning of the Council meeting, the fleet team voted 5-0 in favor of joining the existing bargaining unit.

Council members questioned the impact on City services. Ms. Thiel outlined immediate operational challenges if mechanics join the existing contract without modifications, wages will decrease, specialized overtime callouts would be difficult due to seniority-based systems, tool allowances and education incentives would end, and the lead mechanic position would be eliminated. However, Mr. Schoeny noted the City maintains spare equipment for safety forces, stating it adds a risk factor but is manageable short-term. Mr. Shulman expressed optimism about negotiations, citing good relationships with other unions and creative problem-solving history.

Mr. Kulewicz raised concerns about notification procedures, stating that when any adjudicatory body finds probable cause that the City violated law, Council should be promptly informed. He also argued that the City has an obligation to make it work when individuals want collective bargaining rights.

Mr. Schoeny pushed back on the second point, emphasizing the City's obligation to City operations and residents, noting they never objected to Teamsters representation but disagreed with integration into an incompatible existing contract. Mr. Tracy acknowledged the power imbalance in management communications to workers, suggesting management expressions of preference can be misinterpreted even when intended responsibly. He called for good faith negotiations moving forward. Ms. Thiel and Mr. Shulman acknowledged they should have provided more frequent updates to Council throughout the process and committed to immediate notification of all future developments.

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

In response to President Awakessien Jeter's invitation to speak, there were no questions or comments from the public relative to Resolution No. 2-2026.

Mr. Fortkamp recused himself from the discussion and vote on Resolution No. 2-2026 and left the Council Chamber at 7:57 p.m.

Mr. Schoeny thanked Council members for nominations to the task force, recognizing several task force members present in the audience. He expressed enthusiasm about the community talent available, stating he looks forward to both the plan itself and the conversations that come out of the process and the things that we learn on the way to the plan.

Mr. Schoeny referenced the successful Community Center Feasibility Task Force structure and noted similarities in the committee approach with co-chairs. Vice President Munc praised the community's willingness to volunteer time and expertise, calling it one of the things that makes Upper Arlington a special place.

President Awakessien Jeter noted her excitement for the long-awaited master plan, explaining the timing waited for community center completion and new Council member participation. She described positive phone calls to appointed task force members, reporting enthusiasm from appointees willing to commit 18-24 months to the process. Mr. Kulewicz called it the beginning of a new era for the city.

Vice President Munc moved, seconded by Mr. Tracy, to pass Resolution No. 2-2026. The motion carried with the following vote:

Voting Aye: Vice President Munc, Kulewicz, Oldham, Tracy, Walter, and President Awakessien Jeter

Abstain: Fortkamp

Mr. Fortkamp returned to the Council Chamber at 8:02 p.m. and was present for all further business.

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

In response to President Awakessien Jeter's invitation to speak, there were no questions or comments from the public relative to Resolution No. 3-2026.

Mr. Kulewicz recused himself from discussion and vote on Resolution No. 3-2026 and left the Council Chamber at 8:04 p.m.

Mr. Shulman explained this resolution addresses complications with the Kingsdale development TIF arrangement. When the developer approached the auditor's office, they were told the parking facility couldn't be included in the TIF because the City has an interest in the property. The City found specific agreement paragraphs supporting the TIF inclusion and passed this resolution to

assist the developer's appeal process. Mr. Shulman emphasized this was always part of the original deal and helps fulfill existing agreements rather than creating new obligations.

Ms. Oldham moved, seconded by Mr. Fortkamp, to pass Resolution No. 3-2026. The motion carried with the following vote:

Voting Aye: Vice President Munc, Fortkamp, Oldham, Tracy, Walter, and President Awakessien Jeter

Abstain: Kulewicz

Mr. Kulewicz returned to Council Chamber at 8:06 p.m. and was present for all further business.

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**

In response to President Awakessien Jeter's invitation to speak, there were no questions or comments from the public relative to Ordinance No. 11-2026.

Assistant Fire Chief Keith Bell explained the need for a new provider arose unexpectedly when Mount Carmel stopped providing occupational health services, requiring the City to seek alternative services mid-contract.

President Awakessien Jeter advised that the Second Reading/Public Hearing/Council Action will occur on April 13, 2026.

Motions

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

Mr. Lewis summarized the updates to the 2025-2026 Biennial Budget Supplemental (Final Version) as referenced in the staff report (attached as Exhibit G). Mr. Lewis explained this typically comes in February but was delayed to incorporate beginning-of-year adjustments into one document rather than having multiple separate adjustments. He noted this process becomes particularly important during the two-year budget cycle for GFOA award submissions, though it primarily serves to finalize the budget book for website publication and presentation purposes.

Mr. Tracy moved, seconded by Ms. Oldham, to adopt the 2025-2026 Biennial Budget Supplement (Final Version). The motion carried with the following vote:

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

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

President Awakessien Jeter advised there is no vote required for this item unless there is an objection. There were no objections to the request for new D-1 Liquor Permit for UMI Buffet of Columbus LLC, 1841 W. Henderson Road.

City Manager Update

No update provided.

Council Liaison Report

Ms. Oldham announced the State of the Region event will be held March 20th at the Hilton Downtown. Mr. Fortkamp also mentioned the community Iftar Dinner is scheduled for Wednesday.

* * *

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. Walter. The motion carried unanimously, and the meeting adjourned at 8:11 p.m.

***COUNCIL OF THE CITY OF UPPER ARLINGTON
RESOLUTION OF COMMENDATION***

Recognizing March 2026 as Women’s History Month in the City of Upper Arlington

WHEREAS, Women’s History Month is celebrated annually in March, having begun as Women’s Day on February 28, 1909, and continuing today as a nationwide recognition of the invaluable contributions women have made to our communities, our nation, and our world; and

WHEREAS, International Women's Day is observed each year on March 8, reminding us of the global movement to advance equality and opportunity for women; and

WHEREAS, the 2026 Women’s History Month theme, “Leading the Change: Women Shaping a Sustainable Future,” expands our understanding of sustainability beyond environmental stewardship to include financial sustainability, community resilience, leadership succession, and intergenerational equity, recognizing that women are designing blueprints for systems that support both people and the planet; and

WHEREAS, throughout the history of the City of Upper Arlington, women have played a vital role in shaping our community, including five women who have served as Mayor among the 35 mayors in our City’s history; and

WHEREAS, in 2026, for the first time in our City’s history, both the Council President and Vice President are women, marking a historic milestone in local leadership and civic representation; and

WHEREAS, women have also broken barriers in traditionally underrepresented professions within our municipal government, including the appointment of two women City Engineers in our City’s history, demonstrating excellence, innovation, and leadership in public service; and

WHEREAS, the colors of Women’s History Month, green, purple, and white, symbolize hope and growth, loyalty and the quest for freedom, and equality, respectively, reflecting the enduring spirit and determination of women’s rights advocates past and present; and

WHEREAS, women in our community continue to lead the change by advancing economic opportunity, strengthening education systems, fostering civic engagement, and building a more inclusive and resilient future for generations to come.

NOW, THEREFORE BE IT RESOLVED that members of the Council of the City of Upper Arlington, Ohio, recognize March 2026 as **Women’s History Month** in the City of Upper Arlington, and encourage all residents to recognize, celebrate, and honor the achievements and contributions of women who have shaped our past and who are leading us toward a sustainable and equitable future.

BE IT FURTHER RESOLVED that this Resolution of Commendation be spread upon the minutes of Council on this 9th day of March 2026.

Celebrating Upper Arlington's Women Leaders

WOMEN'S HISTORY MONTH

UPPER ARLINGTON CITY COUNCIL

(present members | past members)

- Kathy Adams
- **Ukeme Awakessien Jeter**
- Ginny Barney
- Paula Brooks
- Lynne Brown
- Michaela Burriss
- Carolyn Casper
- Michele Hoyle
- Debbie Johnson
- Mary Ann Krauss
- Mary Fontana Lorms
- Linda Mauger
- Priscilla Mead
- **Heidi Munc**
- Joanne Notowidigdo
- **Laura Oldham**
- Yvonne (Simon) Perotti
- Sue Ralph

UPPER ARLINGTON SCHOOL BOARD

(present members | past members)

- Betsy Bhasker
- Robin Comfort
- Nancy Drees
- Gloria Heydlauff
- Mary Ann Krauss
- **Jenny McKenna**
- Carol Mohr
- Margie Pizzuti
- Patricia Post
- Linda Readey
- Stacey Royer
- **Nidhi Satiani**
- **Liz George Stump**
- **Lori Trent**

BOARD AND COMMISSION LEADERS

- Shannon Tolliver – *Board of Zoning & Planning*
- Kim Landsbergen – *City Tree Commission*
- Lisa Burleson – *Civil Service Commission*
- Sheryl Pfeil – *Cultural Arts Commission*
- Bhakti Bania – *Master Plan Task Force*
- Lindsey Christ – *Parks & Recreation Advisory Board*

CITY OF UA LEADERSHIP TEAM

- Jackie Thiel – *Assistant City Manager*
- Debbie McLaughlin – *Parks & Recreation Director*
- Krystal Grove – *City Clerk*
- Emma Speight – *Community Affairs Director*

UPPER ARLINGTON PUBLIC LIBRARY

- Beth Pfahler – *Director*

***COUNCIL OF THE CITY OF UPPER ARLINGTON
RESOLUTION OF COMMENDATION***

Recognizing Lieutenant Junior Grade Scott Sommer and USS *Arlington* (LPD-24)

WHEREAS, the City of Upper Arlington values service, dedication, and civic pride, and seeks to honor those institutions and partnerships that reflect the highest ideals of our community; and

WHEREAS, Upper Arlington resident John Scott Sommer, an active-duty United States Naval officer was recently assigned to the warship USS *Arlington* (LPD-24); and

WHEREAS, the USS *Arlington* (LPD-24) is an amphibious transport dock ship responsible for transporting and supporting approximately 699 Marines and 360 Sailors, with the mission of carrying troops, vehicles, and aircraft in defense of our nation; and

WHEREAS, the USS *Arlington* (LPD-24) fortuitously bears the City's namesake; and carries the distinguished motto "Strength, Honor, Fortitude," principles that strongly align with the values upheld by the Upper Arlington community; and

WHEREAS, the association of resident Lieutenant Junior Grade Sommer with the USS *Arlington* (LPD-24) presents an opportunity to foster a positive and meaningful connection between Upper Arlington residents and the Sailors and Marines who serve aboard, strengthening civic pride and community engagement.

NOW, THEREFORE BE IT RESOLVED that the Council of the City of Upper Arlington, Ohio does hereby recognize and honor the USS *Arlington* (LPD-24) and its Sailors and Marines for their service to the United States of America and acknowledges and encourages a positive and meaningful connection between the City and the vessel that share a mutual namesake.

BE IT FURTHER RESOLVED that this Resolution of Commendation be spread upon the minutes of Council on this 9th day of March 2026.

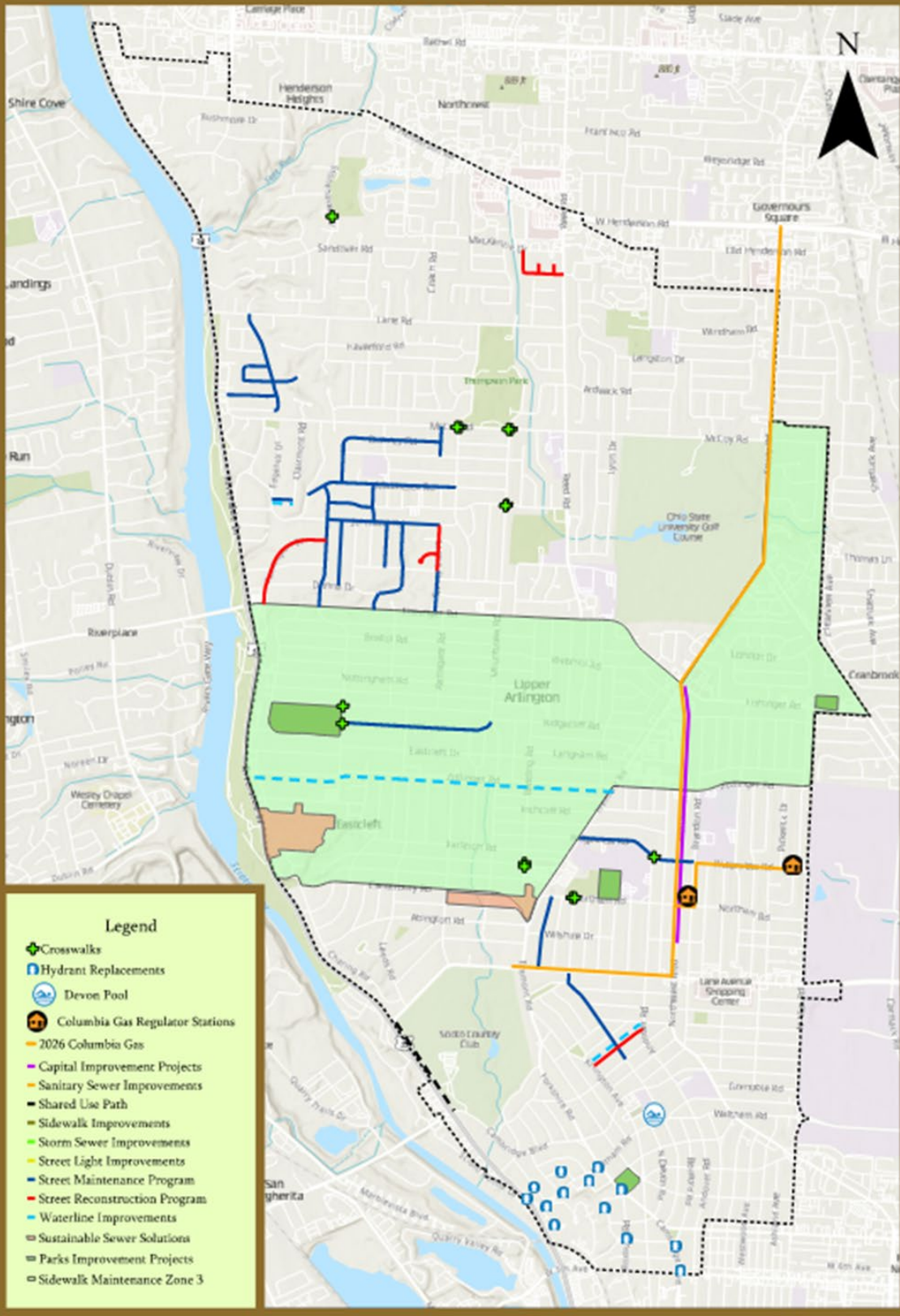
2026

Capital Improvement Program

Aaron Scott, PE – City Engineer

Jeff Anderson, CPRE, PLA – Deputy Director Parks & Recreation

March 9, 2026



2026 CIP

- Construction Updates & where to find them
- Capital Projects - Engineering
- Capital Projects - Parks
- Design Updates
 - Five Points
 - Zollinger Road

Construction Updates

3



I'm looking for...

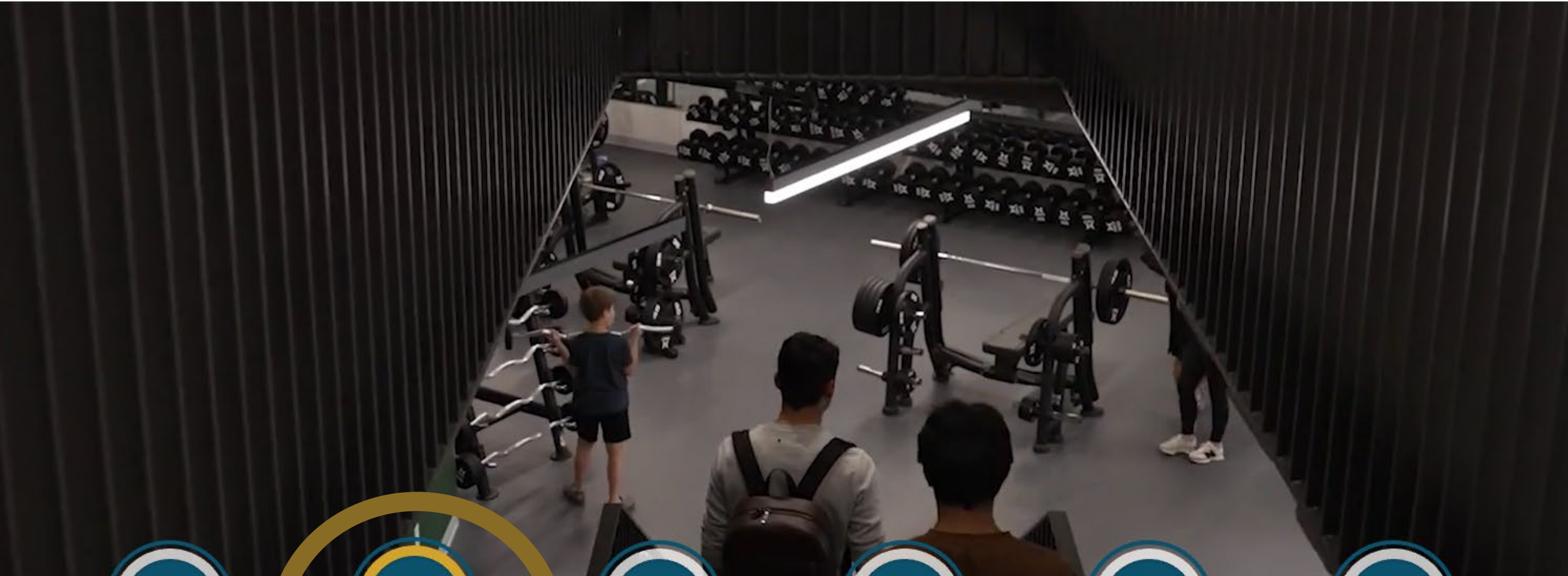


GOVERNMENT

DEPARTMENTS

SERVICES

HOW DO I...



AGENDAS & MINUTES



PUBLIC SERVICE



FIRE



POLICE



PARKS & REC



COMMUNITY DEVELOPMENT

Construction Updates

4



I'm looking for...



GOVERNMENT

DEPARTMENTS

SERVICES

HOW DO I...

Engineering +

GIS Maps & Data

Public Works Division +

Trash & Recycling +

[Home](#) › [Departments](#) › [Public Service Department](#)

Public Service Department

The Public Service Department is dedicated to maintaining and enhancing the City's infrastructure, utilities, and essential services to ensure a high quality of life for residents. The department oversees several key divisions:

- **Electrical** - Coordinates streetlight maintenance, traffic signal operations, and other electrical infrastructure needs. This includes managing 1,810 streetlights, 52 traffic signals, school and hazardous intersections, and electrical systems for parks, pools, and key facilities. The division is also overseeing a transition to energy-efficient LED lighting and maintains neighborhood streetlights.
- **Engineering** - Plans, designs, and oversees infrastructure projects, including road improvement, stormwater management, and capital improvements.
- **GIS (Geographic Information Systems)** - Provides mapping and spatial analysis to support city planning, asset management, and public service operations.
- **Public Works** - Manages routine street maintenance, snow removal, leaf collection, and general upkeep of public spaces. Also oversees maintenance of the sanitary sewer system, stormwater system, and fire hydrants. Fleet Maintenance ensures the City's fleet and equipment are properly serviced and operational.
- **Trash and Recycling** - The City's trash and recycling services are provided by Local Waste Services. Trash, recycling, yard waste, and bulk items are all collected as part of a standard fee for service, billed twice a year. Local Waste provides all households with grey trash and blue recycling containers on wheels with lids.

Contact Us

Gary Wilfong

Public Service Director

Public Service

[Contact Public Service](#)

Physical Address

4100 Roberts Road
Columbus, OH 43228

Directions

Phone: [614-583-5350](tel:614-583-5350)

Fax: 614-442-3219

Hours

Monday through Friday
7 am to 4 pm



Construction Updates

5



GOVERNMENT

DEPARTMENTS

SERVICES

HOW DO I...

developments to ensure compliance with standards and approving permits for work performed in the ROW.

The division also manages the City's Municipal Separate Storm Sewer System permit (MS4). The permit is issued by the Environmental Protection Agency (EPA) and requires an annual report to ensure compliance. A Stormwater Master Plan is scheduled to be developed in 2025.

Stormwater Management Plan

The City's Stormwater Management Plan is in place to help protect our natural waterways and ensure clean water for everyone. This is accomplished through a combination of regulation, reinvesting in our aging storm drainage facilities and community education to eliminate the presence of pollutants in rainwater and snow melt runoff.



Please visit our [Stormwater Management section](#) for full details of the program, tips and resources for becoming part of the solution.

Capital Improvement Story Map

Explore the City of Upper Arlington's Capital Improvement Program through our interactive GIS Story Map. This tool allows residents to view and learn about ongoing and upcoming projects that maintain and improve critical community infrastructure, as outlined in the City's 10-Year Capital Improvement Program.

[Capital Improvement Story Map](#)

Monday through Friday
7 am to 4 pm

Quick Links

- [10-Year Capital Improvement Plan 2026-2035](#)
- [2026 Capital Improvement Story Map](#)
- [Franklin Soil and Water – Quality Partner Program](#)
- [Ohio Revised Code 727](#)
- [Right of Way Permit](#)

[View All Quick Links](#)





Collection

Upper Arlington Capital Improvement Program

This is a user-friendly platform that provides a transparent view of ongoing and planned CIP projects, helping residents stay informed.

This Collection is designed to portray the current status of all 2025 ongoing and upcoming Capital Improvement Projects for the City of Upper Arlington. The statuses of ongoing projects are updated by the City of Upper Arlington Engineering Division: (614) 583-5360.



Construction Updates

7



2026 Capital Improvement Program

The City of Upper Arlington

Engineering Division
February 20, 2026

[2026 CIP Storymap](#)

Schedule Updates

- Devon Toddler Pool – To be open with the Pool on 05/23
- Fancyburg Service Yard – Rebidding in March
- Northam East Athletic Fields – April Mobilization
- Pedestrian Bridges – March Bid, Summer Install
- Fancyburg Detail Design – March RFQ, Summer Design Start
- Community Center Public Art – March Call for Artists

Five Points Intersection Improvements

- Open House held February 10th
- Three Alternates Presented
 - Signal Upgrade
 - Circular Roundabout
 - Non-Circular Roundabout
- Notable Feedback
 - Pedestrian crossings at Roundabouts
 - Roundabout Complexity
- Next Steps
 - Online Survey closes March 10th
 - Evaluate Feedback, Identify preferred alternative
 - Public Presentation Fall 2026
 - Construction 2028

Zollinger Road Mobility Improvements

- Riverside Drive to North Star Road
- Grant Funding – MORPC \$3.3M, TSI \$200k
- Public Input Session July 2025
- Open House held February 4th
- Notable Feedback
 - Cross sections not applicable to entire segments
 - Impacts to Parking
- Next steps
 - Evaluate Feedback, Produce concept drawings
 - Present concept drawings summer 2026
 - Construction 2027



Questions?

2026

Capital Improvement Program

**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%

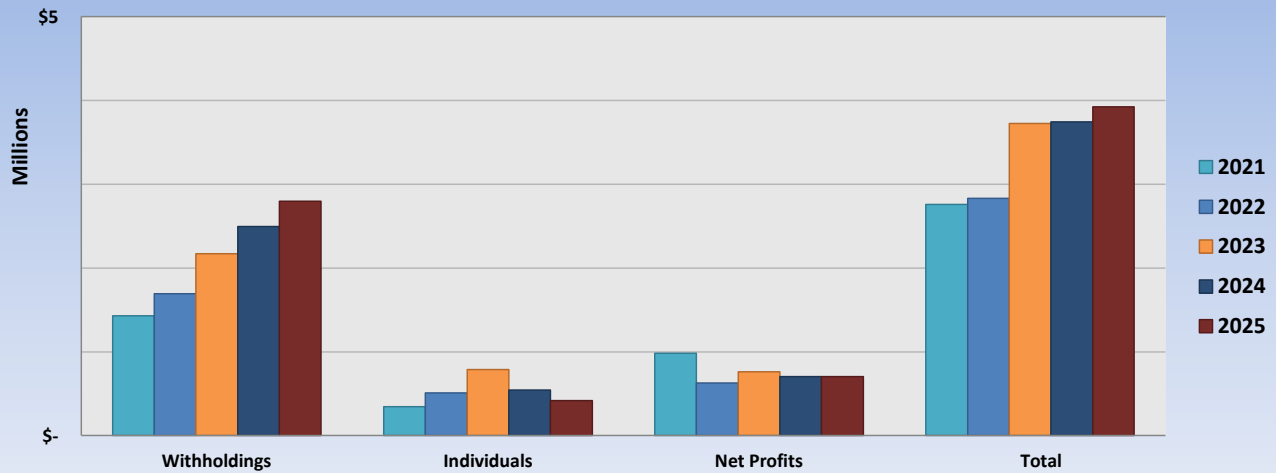
Income Tax Five Year Comparison

	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

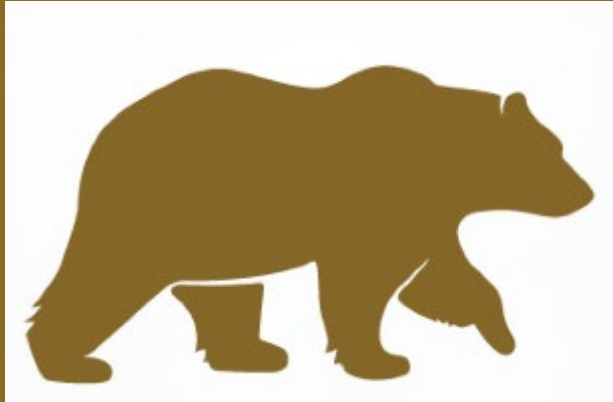
<u>DATE</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
None			

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



FLEET REPRESENTATION HISTORY

Council Update
March 9, 2026

Timeline

Key milestones from initial organizing activity through the election and certification process.

February -March 2025

2/20: Union indicated intent to file Petition for Amendment of Certification

3/11: Staff has brief meeting with mechanics to discuss professional development certification program updates, access to the fleet bay, first call pay and supervisor communication.

3/11: Opt-in Request for Recognition received by SERB.

3/12: Certification was signed and posted by the City in fleet breakroom per SERB direction and returned to SERB promptly.

3/17: Second meeting held at mechanics' request to discuss concerns from the 3/11 meeting

3/31: City filed a Petition for Representation Election to ensure that employees had all information necessary to make an informed decision and to address operational challenges of joining existing contract.

Timeline

Key milestones from initial organizing activity through the election and certification process.

April-May 2025

4/7/25: ULP filed alleging City interfered with employee rights during organization campaign

Note: This is the third ULP filed by Teamsters against the City since 2021.

2021: ULP filed because Teamsters failed to meet arbitration deadline for a grievance. City agreed to a settlement on the grievance (city agreed to grant 6 hours of leave when grievance demanded 20 hours related to COVID administrative leave) even though period had expired to show good faith. ULP withdrawn.

2023: ULP filed because city didn't promote a steward. City had promoted another Teamsters member. No probable cause.

5/7/25: Teamsters given an opportunity to meet with mechanics on City Property, with no city representatives present.

Timeline

Key milestones from initial organizing activity through the election and certification process.

August-November 2025

8/25: City offers to agree that mechanics can join their own bargaining group with Teamsters. City did not object to mechanics organizing, but felt their positions were not compatible with public works jobs and the existing contract. Teamsters rejected this offer.

9/2/25 City filed a SERB Inquiry Position:

- Wages Incompatibility - Current contract wages are significantly lower than what mechanics already earn.
- Overtime Structure - Public Works uses a seniority system; mechanics are dispatched by equipment expertise for repairs — a fundamentally different model.
- No Lead Position - City had previously proposed a Lead Position; the Union rejected it.
- Work Conditions - Different locations, tool allowances, supervisors, and job functions with minimal interchange between groups.

11/13/2025 SERB issued a probable cause letter and directed the parties to engage in mediation.

SERB Letter & Election Process



January 8, 2026

SERB determined to schedule a representation election

February 4, 2026

City sent an informational letter to mechanics stating: *"No matter how the election turns out, all employees will continue to be treated fairly and valued by the organization."* Content was vetted by labor counsel. A postcard was also sent.

February 5, 2026

At the joint request of both parties, SERB stayed mediation until after the election.

Election Certification

State Employment Relations Board tallied the ballots on March 9 at 9:30 a.m. The fleet team voted 5-0 in favor of joining the existing bargaining unit. Following the 10-day objection period and the resolution of any objections, SERB will certify the results at its next regularly scheduled Board Meeting.

Election Period

February 17 – March 3, 2026

Objection Window

10 days post-tally

Vote Tally

March 9, 2026

SERB Certification

Next scheduled Board Meeting, April 2, 2026

Key Takeaways

The City has consistently acted in good faith — maintaining open communication, seeking legal guidance, and prioritizing fair treatment of all employees.

The City's position throughout this process has been nonobstructive.

Management did not oppose organizing; it objected only to the specific structure of joining an incompatible existing contract.

Staff will ensure Council is informed and educated if ULPs are filed in the future.



Biennial Budget Supplement 2025-2026





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).

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OVERVIEW SUMMARY

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

<u>Issue</u>	<u>Bond Ratings</u>		<u>Year of Maturity</u>	<u>Principal Outstanding 12/31/2025</u>
	<u>Moody's</u>	<u>S+P Global</u>		
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	28,685,500	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	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
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	502,456	500,000	250,000	250,000	2,500,000	500,000	500,000	500,000	500,000
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	113,637	18,624	122,934	31,370	18,227	557,500	1,519,000	1,553,200	1,588,200
Excess (def) of revenues and other sources over expenditures and other uses	388,819	481,376	127,066	218,630	2,481,773	(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	\$ 1,251,709	\$ 1,733,085	\$ 1,860,151	\$ 2,078,781	\$ 4,560,554	\$ 4,503,054	\$ 3,484,054	\$ 2,430,854	\$ 1,342,654

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	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
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	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
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	\$ 3,521,741	\$ 3,893,778	\$ 4,071,091	\$ 4,422,172	\$ 4,576,781	\$ 4,329,681	\$ 4,123,181	\$ 3,823,881	\$ 3,428,381

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	1,196	887	465	570	525	1,000	1,000	1,000	1,000
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	620	139	306	768	-	1,000	1,000	1,000	1,000
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	\$ 19,942	\$ 20,690	\$ 20,849	\$ 20,651	\$ 21,176	\$ 21,176	\$ 21,176	\$ 21,176	\$ 21,176

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	-	-	-	-	-	-	-	-	-
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	45,755	-	-	-	-	-	-	-	-
Excess (def) of revenues and other sources over expenditures and other uses	(45,755)	-	-	-	-	-	-	-	-
Fund balance at beginning of year	45,755	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:
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
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
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	<u>-</u>	<u>13,822,700</u>	<u>13,822,700</u>	<u>457,100</u>	<u>58,500</u>	<u>1,332,900</u>	<u>142,500</u>
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	<u>18,147,100</u>	<u>-</u>	<u>18,147,100</u>	<u>6,200</u>	<u>800</u>	<u>679,800</u>	<u>2,400</u>
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)	<u>18,143,700</u>	<u>(6,347,800)</u>	<u>11,795,900</u>	<u>(400,000)</u>	<u>(50,000)</u>	<u>(519,800)</u>	<u>(365,000)</u>
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	<u>\$ 311,493</u>	<u>\$ 35,836,059</u>	<u>\$ 36,147,552</u>	<u>\$ 1,147,594</u>	<u>\$ 410,442</u>	<u>\$ 1,161,971</u>	<u>\$ 752,893</u>

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	50,000	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
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
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
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
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>	17,779	54,798	37,835	41,182	40,534	42,000	42,400	42,800	43,200
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>	201	2,576	362	337	397	1,000	1,000	1,000	1,000
Other uses:									
Repayment of previously advanced funds:									
General Fund	20,000	50,100	37,000	37,500	37,500	29,100	-	-	-
<i>Total other uses</i>	20,000	50,100	37,000	37,500	37,500	29,100	-	-	-
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>	37,598	25,835	26,686	24,924	25,758	25,400	25,700	26,000	26,000
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>	1,706	246	255	242	252	500	600	700	800
Other uses:									
Transfers out to other funds:									
General Bond Retirement Fund	-	-	-	50,000	32,000	32,000	32,000	32,000	32,000
<i>Total uses</i>	-	-	-	50,000	32,000	32,000	32,000	32,000	32,000
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>	<i>\$ 208,200</i>	<i>\$ 144,200</i>	<i>\$ 132,200</i>	<i>\$ 120,200</i>	<i>\$ 105,200</i>	<i>\$ 90,200</i>	<i>\$ 75,200</i>	<i>\$ 60,200</i>	<i>\$ 45,200</i>

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 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
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	-	-	-
Total revenues	-	-	-	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	-	-	-	-	-	-	-	-
Total sources	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	-	-	-	-	-
Total expenditures	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
Total other uses	-	-	-	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

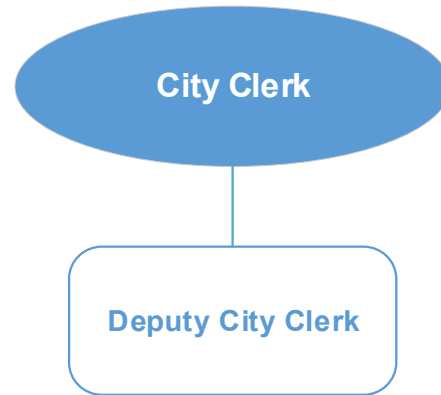
2026 City Council Members



(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
	Actual	Actual	Actual	Actual	Actual	Adopted
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



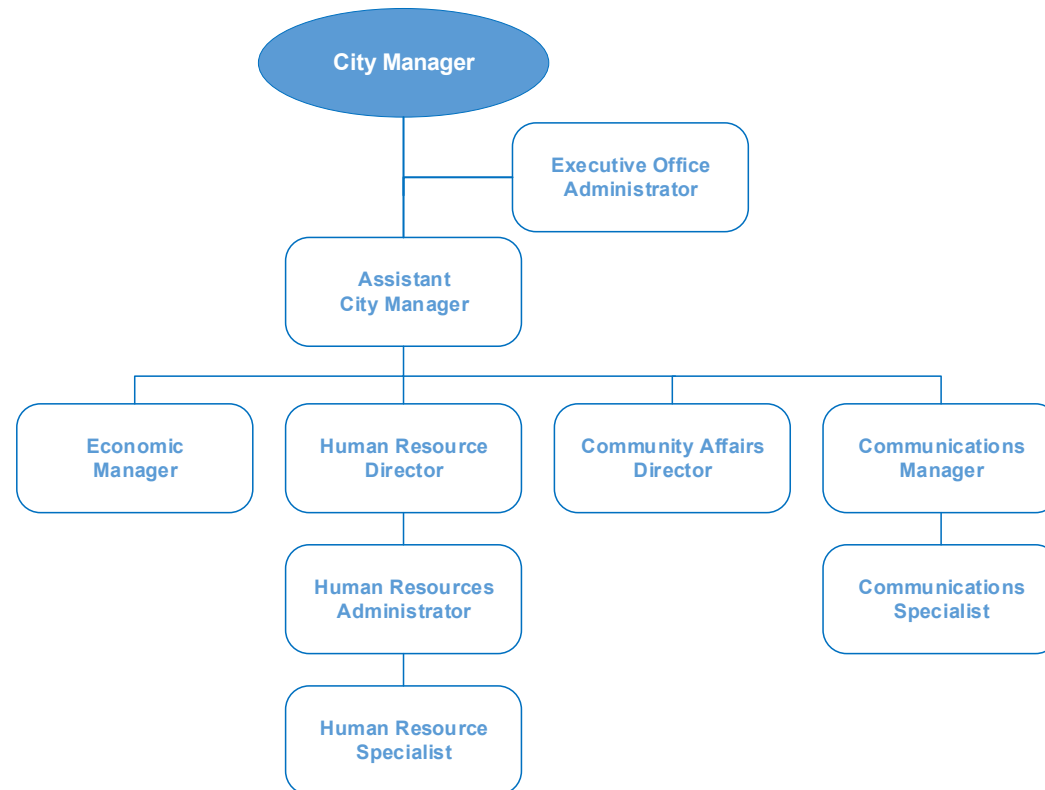
* Note: Part-time personnel do not appear on the org chart.

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

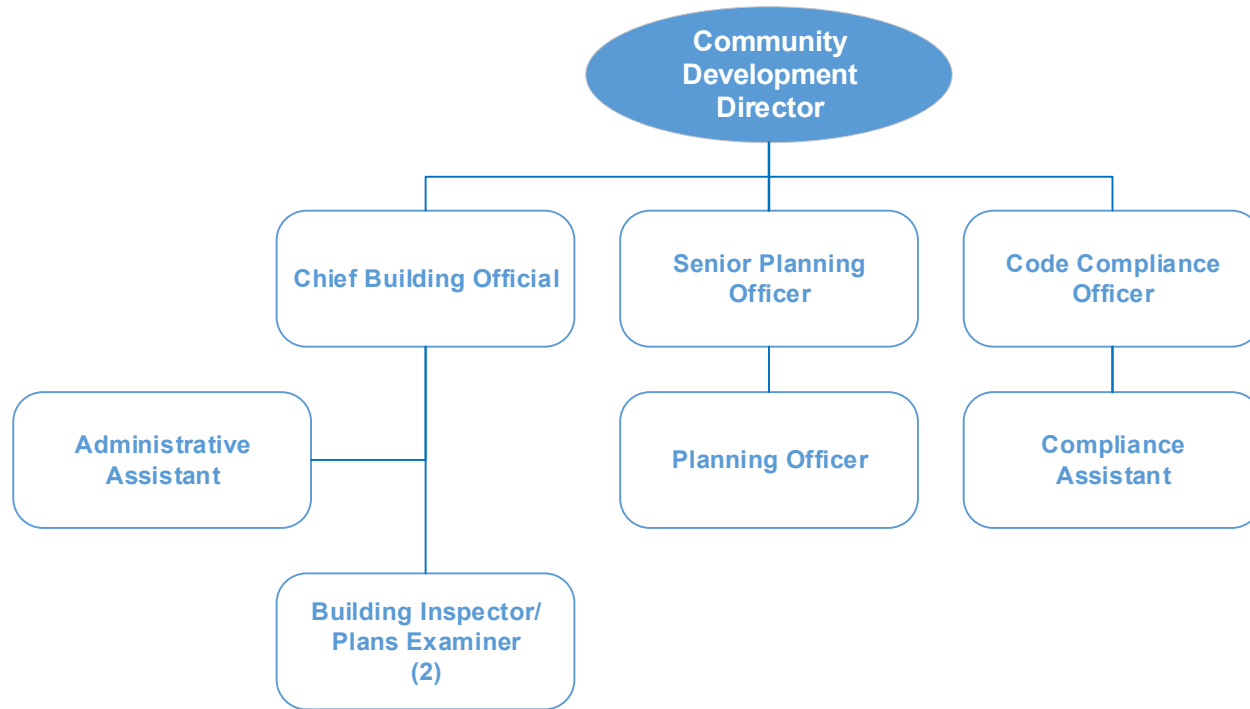
General Fund (City Manager's Office)						
	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted
Salaries and wages	\$ 911,688	\$ 995,666	\$ 976,401	\$ 1,056,043	\$ 1,195,087	\$ 1,338,100
Retirement	123,844	139,394	136,233	147,426	167,032	187,400
Fringe benefits	94,305	100,095	115,104	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

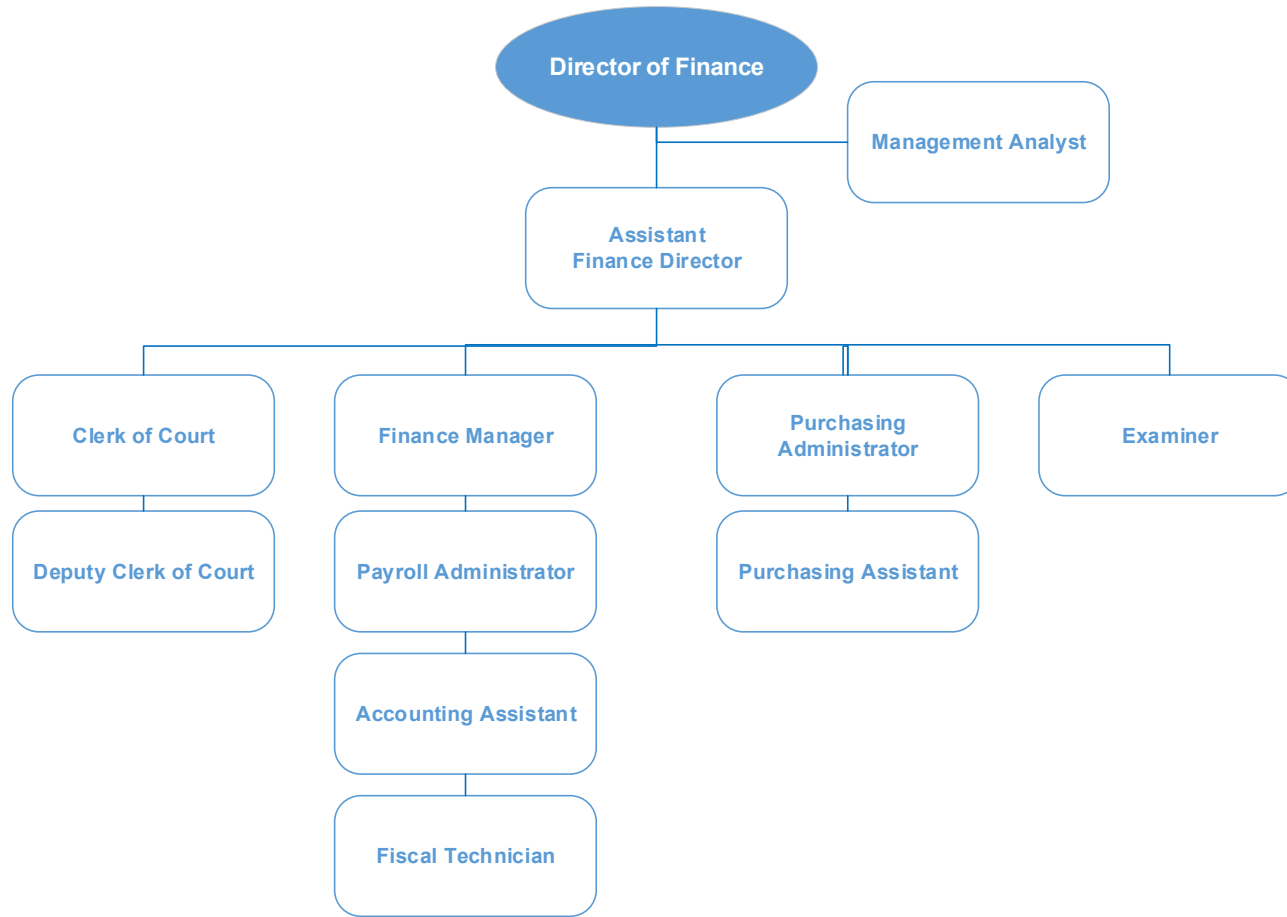
Authorized Personnel	2021	2022	2023	2024	2025	2026
Full-Time Budgeted	9.00	9.00	9.00	9.00	9.00	9.00
FTE	0.75	0.75	0.75	0.75	0.75	0.75
Total	9.75	9.75	9.75	9.75	9.75	9.75

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

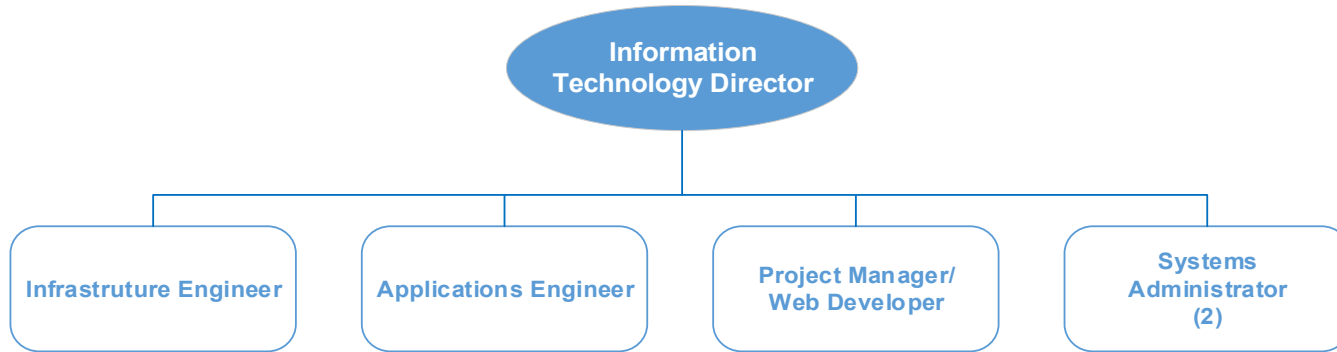
Revenues over/(under) operating expenditures \$ (7,001) \$ (2,603) \$ 6,860 \$ 5,718 \$ 11,307 \$ (4,600)

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
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>
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)

	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>Revenues:</u>						
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

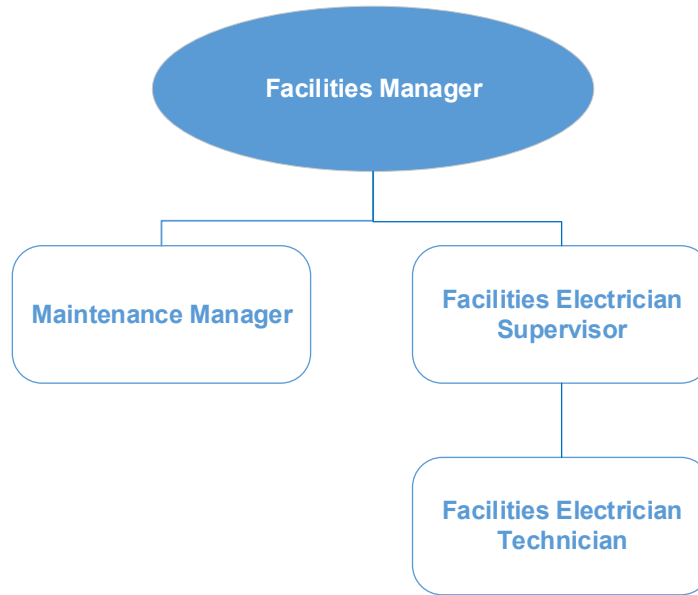
Additionally, the General Administration Department accounts for other expenditures that are not part of any department's on-going services.



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



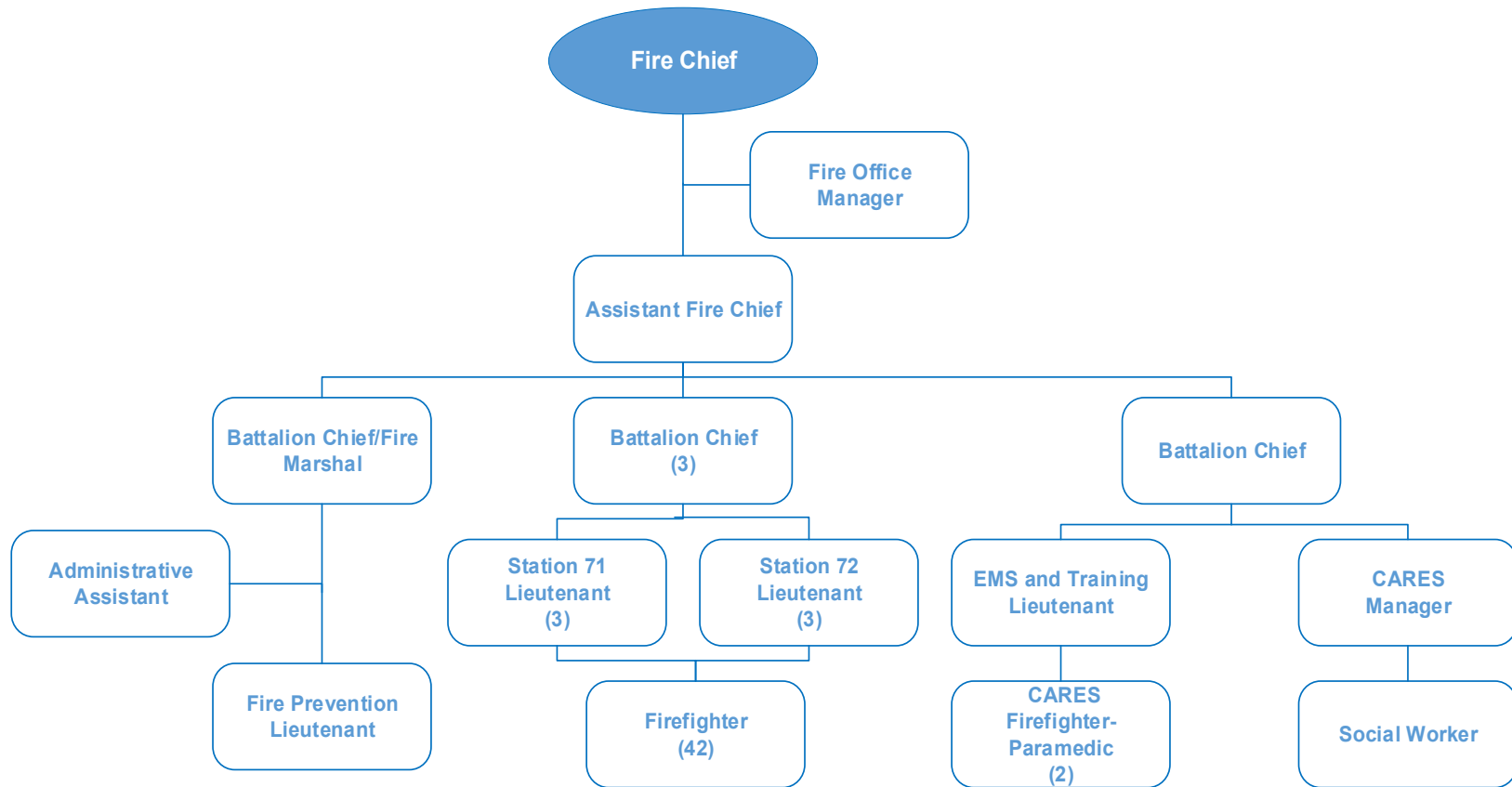
Authorized Personnel

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.)

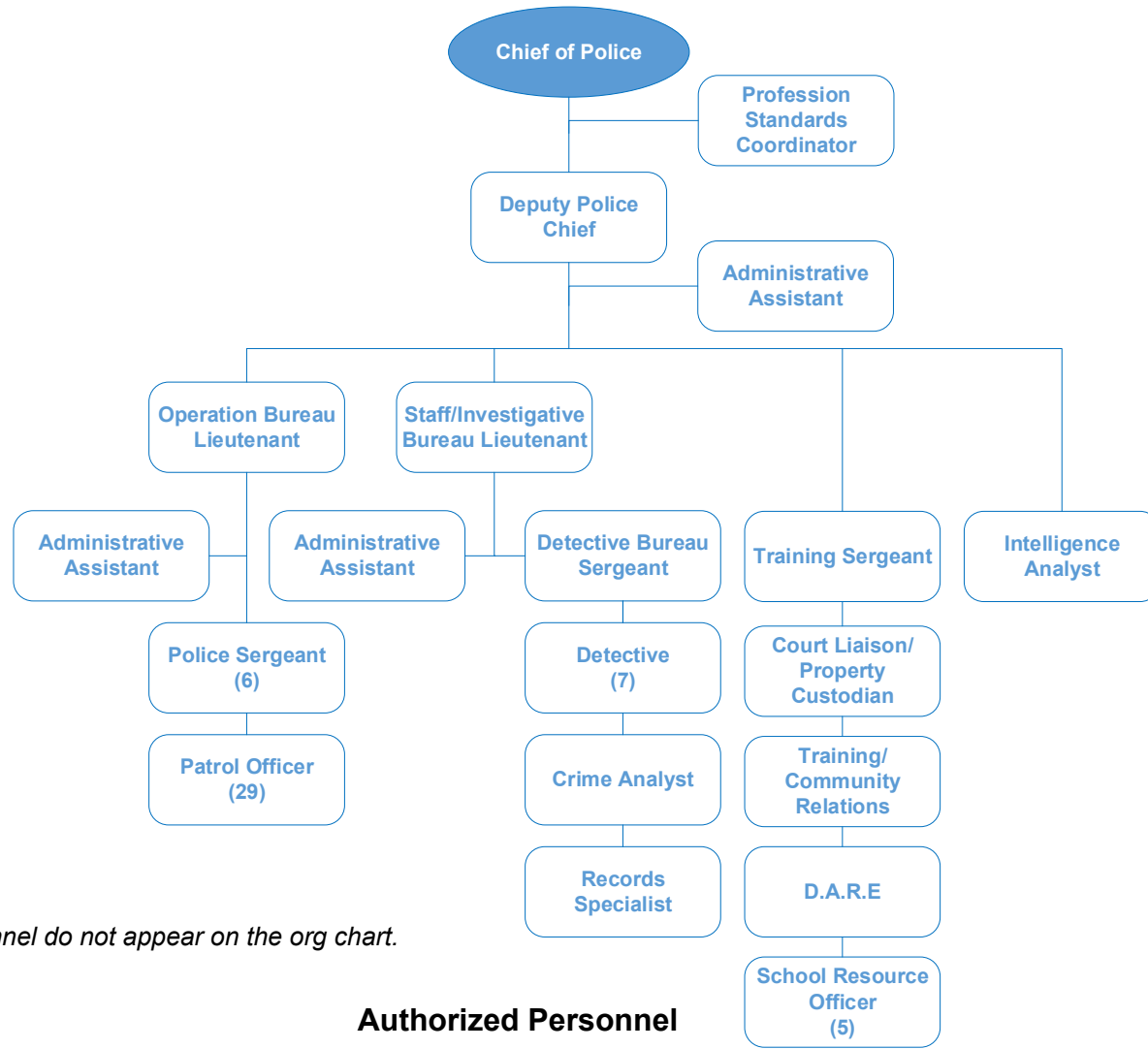
General Fund (Fire Division)						
	2021	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Actual	Actual	Adopted
Salaries and wages	\$ 6,636,138	\$ 6,737,511	\$ 6,851,305	\$ 7,260,571	\$ 7,613,377	\$ 8,366,900
Retirement	1,521,982	1,551,872	1,578,375	1,694,938	1,773,645	1,973,900
Fringe benefits	963,249	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 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
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 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
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 <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	\$ 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 \$ -

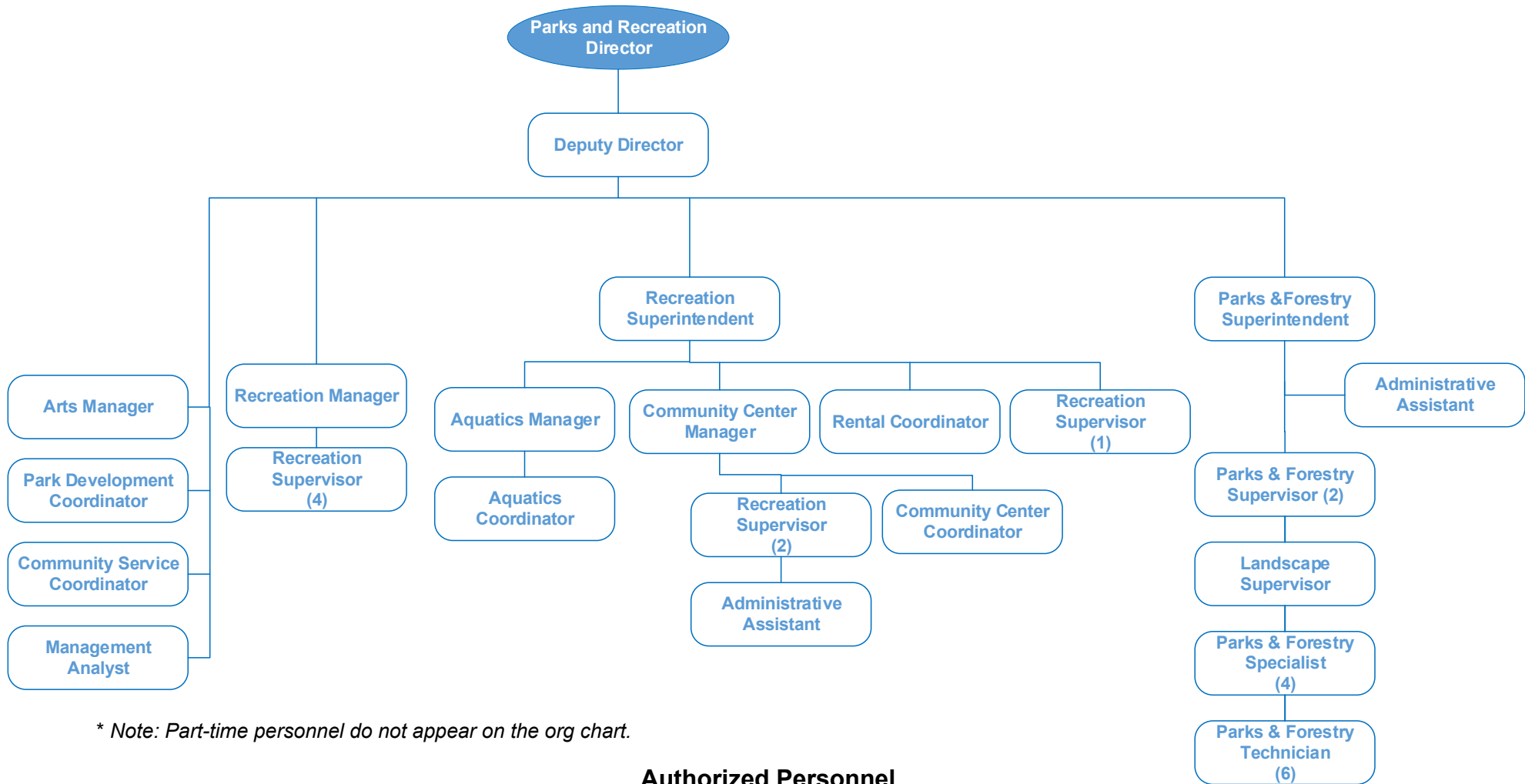
Law Enforcement Fund (Police Division)						
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted
Sale of forfeited property	\$ 55,705	\$ 219,731	\$ 134,665	\$ 2,502,778	\$ 387,518	\$ 110,000
Total Revenues	55,705	219,731	134,665	2,502,778	387,518	110,000
Salaries and wages	155,737	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</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>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

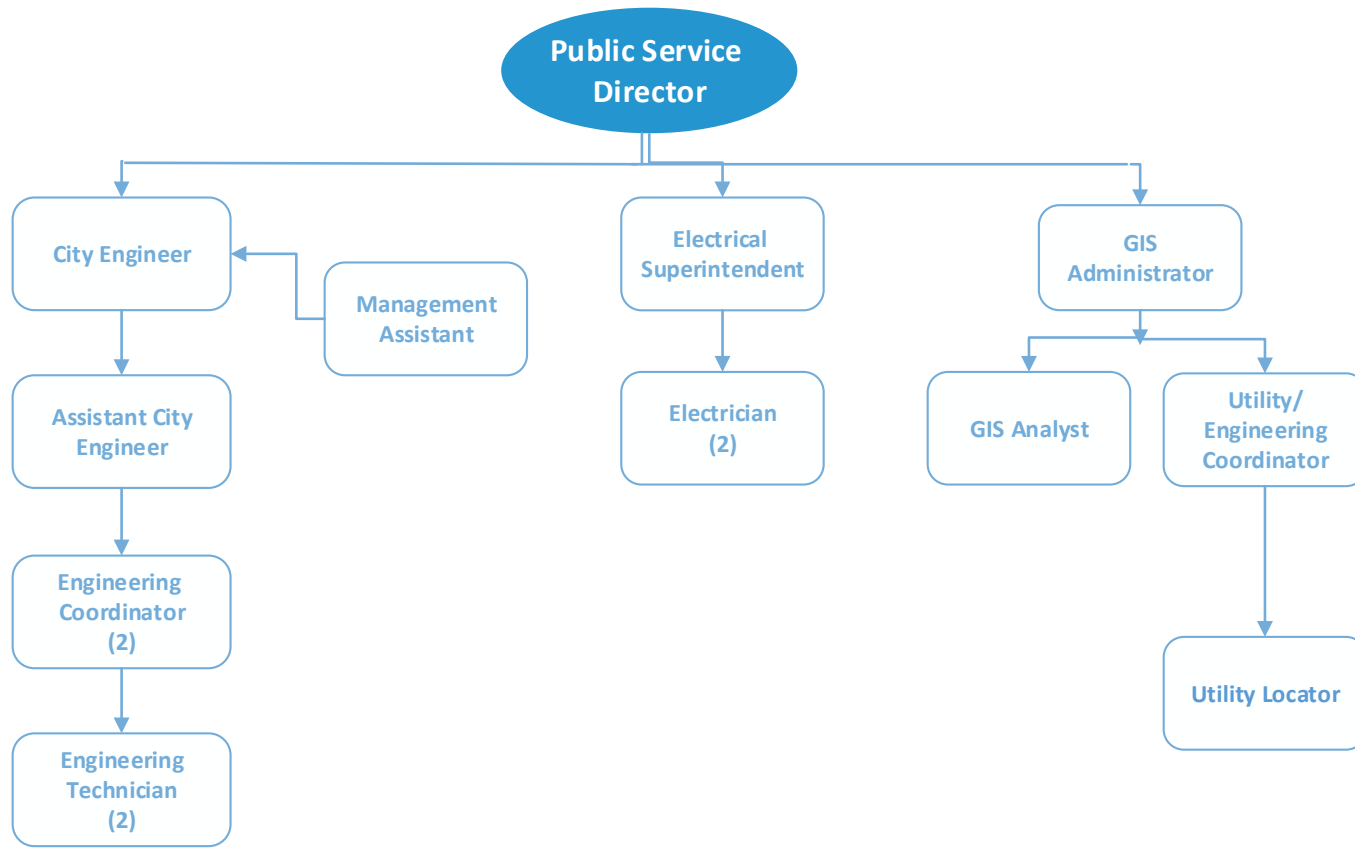
Revenues over/(under)
operating expenditures \$ 54,722 \$ 59,260 \$ 646 \$ 34,870 \$ (78,100) \$ (228,000)

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 <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	\$ 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

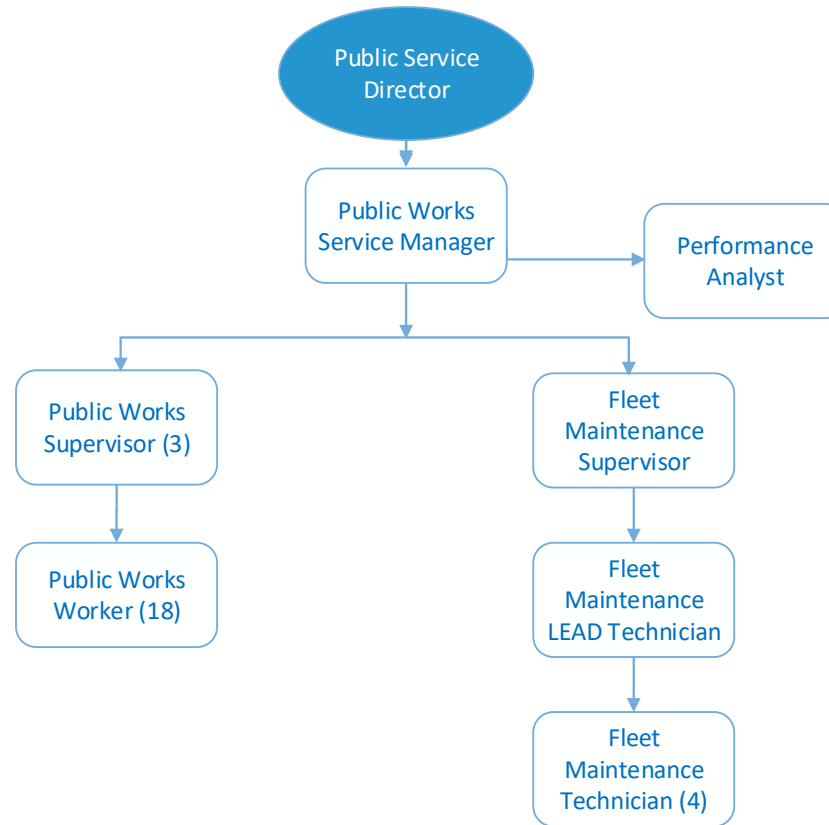
Neighborhood Lighting Fund (Public Service Administration Division)						
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Actual</u>	2026 <u>Adopted</u>
Maintenance fees	\$ 64,227	\$ 63,239	\$ 64,286	\$ 63,242	\$ 65,947	\$ 63,000
Total Revenues	64,227	63,239	64,286	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.

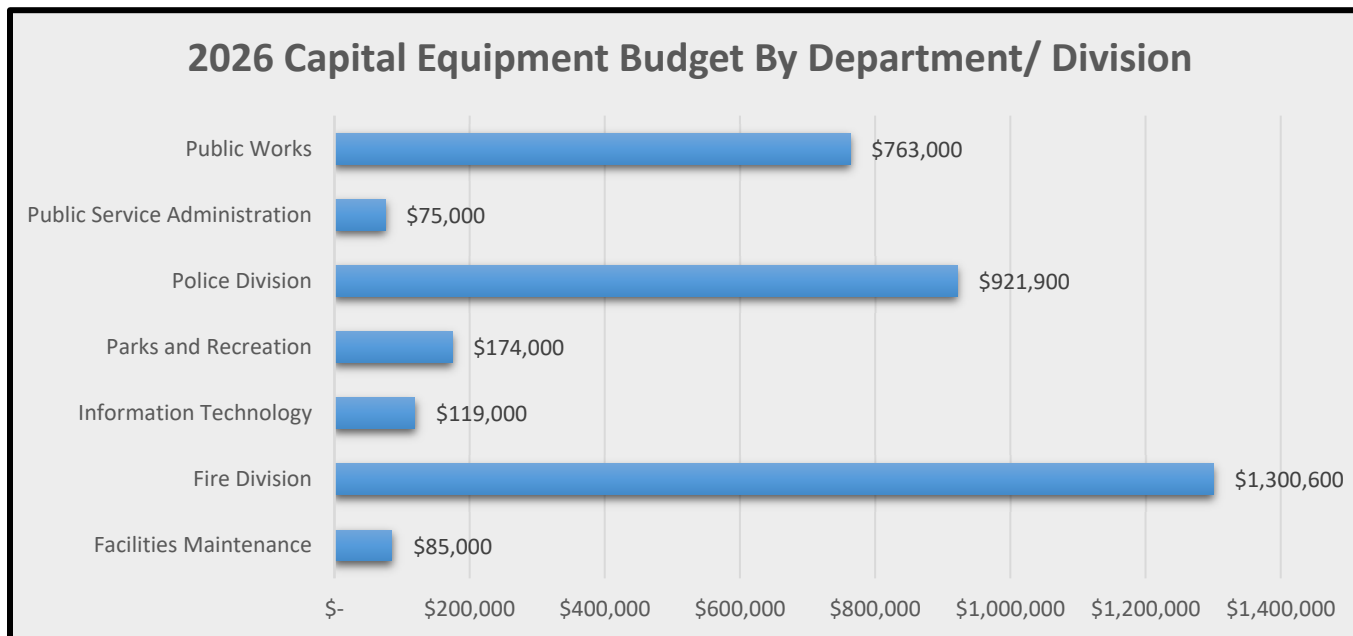
For information technology and office-related equipment, the City conducts regular reviews to determine the necessity of purchases and to maintain an established technology replacement schedule. Computers, printers, and other hardware are evaluated to ensure that outdated or inefficient equipment is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

<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	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

<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	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

<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	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

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

Police Division

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

Public Service Administration Division

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

Public Works Division

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



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.

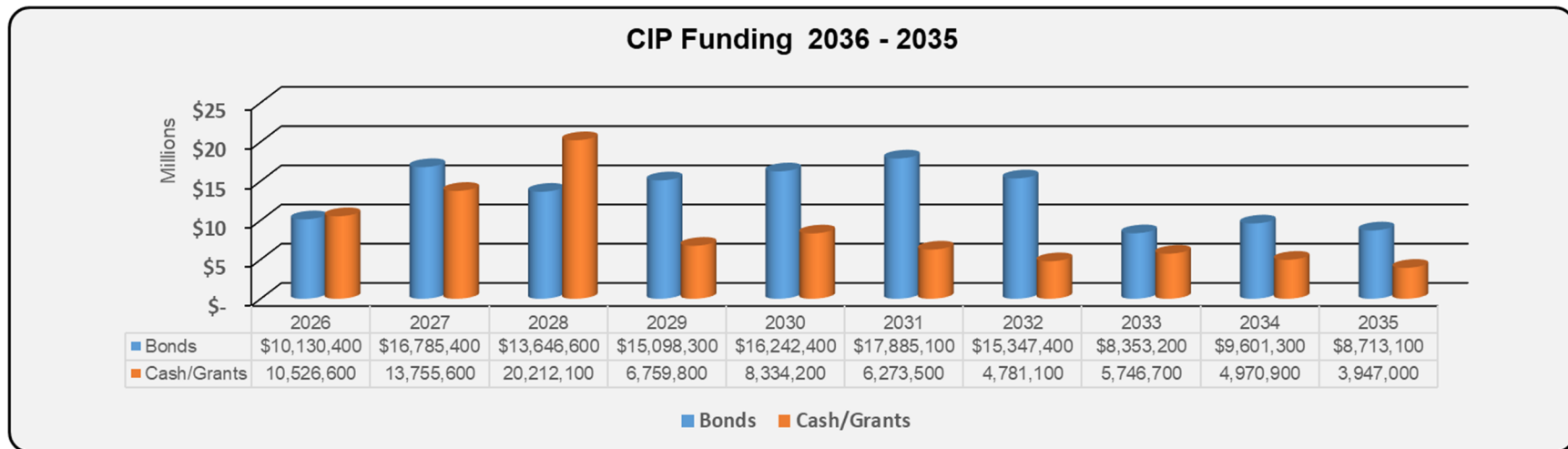
Other sources of cash funding for the CIP include fees and assessments deposited into the Water Surcharge, Sanitary Sewer Surcharge, and Stormwater Management Funds; sidewalk assessments; and grant proceeds.

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: 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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Authors:	Chris Zimmer, Fire Chief
Council Meeting Date:	April 13, 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.

**Monthly Financial Report
As of February 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	\$ 5,953,228	\$ 7,524,693	\$ 1,571,465	26.40%
Real & Personal Property Tax	10,061,400	10,061,400	-	-	-	0.00%
All Other Operating Revenues	15,302,900	15,302,900	2,077,960	3,173,235	1,095,275	52.71%
Transfers/Advances In	4,594,100	4,594,100	-	-	-	0.00%
Total Revenues and Other Sources	65,502,600	65,502,600	8,031,188	10,697,928	2,666,740	33.20%
Obligations:						
Police Division	14,045,400	14,045,400	3,970,758	3,929,941	40,817	1.03%
Fire Division	12,815,400	12,815,400	2,309,703	2,255,483	54,220	2.35%
Board of Health	415,000	415,000	372,781	372,781	-	0.00%
Parks and Recreation	9,413,200	9,413,200	1,564,225	1,500,344	63,881	4.08%
Community Development	1,629,900	1,629,900	492,617	444,092	48,525	9.85%
Public Service Administration	1,505,400	1,505,400	263,445	255,778	7,667	2.91%
Public Works	1,804,000	1,804,000	323,217	316,263	6,954	2.15%
City Manager	2,070,900	2,670,900	1,226,122	1,176,802	49,320	4.02%
City Attorney	1,111,600	1,111,600	235,704	176,551	59,153	25.10%
City Clerk	354,400	354,400	59,067	57,824	1,243	2.10%
City Council	253,900	253,900	31,738	26,036	5,702	17.97%
Finance	1,994,700	1,994,700	404,479	351,134	53,345	13.19%
Facilities Maintenance	5,674,900	5,674,900	1,475,004	1,396,679	78,325	5.31%
Information Technology	2,575,400	2,575,400	454,601	439,400	15,201	3.34%
General Administration	4,314,600	4,314,600	1,088,933	1,076,254	12,679	1.16%
Transfers/Advances Out	17,252,100	23,156,100	-	-	-	0.00%
Total Obligations	77,230,800	83,734,800	14,272,394	13,775,362	497,032	3.48%
Excess of Revenue and Other Sources over Obligations:	(11,728,200)	(18,232,200)	(6,241,206)	(3,077,434)		
Total Beginning Fund Balance	44,900,538	44,900,538	44,900,538	44,900,538		
Prior Year Lapsed Encumbrances	-	-	-	-		
Anticipated Appropriation Lapses	1,799,000	1,799,000	-	-		
Total Ending Fund Balance	\$ 34,971,338	\$ 28,467,338	\$ 38,659,332	\$ 41,823,104	\$ 3,163,772	8.18%

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	\$ 2,315,137	\$ 2,926,164	\$ 611,027	26.39%
Transfers In	5,533,900	11,374,000	-	-	-	0.00%
Total Revenues and Other Sources	19,356,600	25,196,700	2,315,137	2,926,164	611,027	26.39%
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	2,315,137	2,926,164		
Beginning Fund Balance	28,361,159	28,361,159	28,361,159	28,361,159		
Ending Fund Balance	\$ 35,836,059	\$ 41,676,159	\$ 30,676,296	\$ 31,287,323	\$ 611,027	1.99%

**Monthly Financial Report
As of February 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	415,155	415,155	-	0.00%
Total Obligations	2,211,600	2,211,600	415,155	415,155	-	0.00%
Excess of Revenue and Other Sources over Obligations:	91,000	91,000	(415,155)	(415,155)		
Beginning Fund Balance	760,108	760,108	760,108	760,108		
Ending Fund Balance	\$ 851,108	\$ 851,108	\$ 344,953	\$ 344,953	\$ -	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	\$ 291,165	\$ 309,190	\$ 18,025	6.19%
Motor Vehicle License Taxes	450,000	450,000	74,633	78,109	3,476	4.66%
All Other Operating Revenues	53,000	53,000	7,500	13,913	6,413	85.51%
Total Revenues and Other Sources	2,303,000	2,303,000	373,298	401,211	27,913	7.48%
<u>Obligations</u>						
Public Service Administration	1,501,200	1,501,200	187,650	119,931	67,719	36.09%
Public Works	911,800	911,800	280,047	279,064	983	0.35%
Total Obligations	2,413,000	2,413,000	467,697	398,995	68,702	14.69%
Excess of Revenue and Other Sources over Obligations:	(110,000)	(110,000)	(94,399)	2,216		
Beginning Fund Balance	2,185,856	2,185,856	2,185,856	2,185,856		
Ending Fund Balance	\$ 2,075,856	\$ 2,075,856	\$ 2,091,457	\$ 2,188,072	\$ 96,615	4.62%

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	50,000	22,966	(27,034)	-54.07%
Total Revenues and Other Sources	27,615,800	27,615,800	50,000	22,966	(27,034)	-54.07%
<u>Obligations</u>						
Capital Improvements - CIP	10,130,400	10,130,400	-	-	-	0.00%
Capital Improvements	3,000,000	3,000,000	55,392	55,392	-	0.00%
Debt Issuance Costs	400,000	400,000	-	-	-	0.00%
Total Obligations	13,530,400	13,530,400	55,392	55,392	-	0.00%
Excess of Revenue and Other Sources over Obligations:	14,085,400	14,085,400	(5,392)	(32,426)		
Beginning Fund Balance	3,531,042	3,531,042	3,531,042	3,531,042		
Ending Fund Balance	\$ 17,616,442	\$ 17,616,442	\$ 3,525,650	\$ 3,498,616	\$ (27,034)	-0.77%

**Monthly Financial Report
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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	\$ 1,039,642	\$ 239,642	29.96%
Transfers/Advances In	5,250,000	5,250,000	-	-	-	0.00%
Total Revenues and Other Sources	10,096,500	10,096,500	800,000	1,039,642	239,642	29.96%
<u>Obligations</u>						
Capital Improvements	9,563,900	9,563,900	1,593,983	1,470,531	123,452	7.74%
Transfers/Advances Out	800,000	800,000	-	-	-	0.00%
Total Obligations	10,363,900	10,363,900	1,593,983	1,470,531	123,452	7.74%
Excess of Revenue and Other Sources over Obligations:	(267,400)	(267,400)	(793,983)	(430,889)		
Beginning Fund Balance	13,980,019	13,980,019	13,980,019	13,980,019		
Ending Fund Balance	\$ 13,712,619	\$ 13,712,619	\$ 13,186,036	\$ 13,549,130	\$ 363,095	2.75%

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	\$ 650,000	\$ 697,108	\$ 47,108	-100.00%
All Other Operating Revenues	50,000	50,000	8,333	15,035	6,702	80.43%
Total Revenues and other sources	3,950,000	3,950,000	658,333	712,144	53,811	8.17%
<u>Obligations</u>						
Public Works	4,396,600	4,396,600	4,102,796	3,725,711	377,085	9.19%
Total Obligations	4,396,600	4,396,600	4,102,796	3,725,711	377,085	9.19%
Excess of Revenue and Other Sources over Obligations:	(446,600)	(446,600)	(3,444,463)	(3,013,567)		
Beginning Fund Balance	1,835,054	1,835,054	1,835,054	1,835,054		
Ending Fund Balance	\$ 1,388,454	\$ 1,388,454	\$ (1,609,409)	\$ (1,178,513)	\$ 430,896	-26.77%

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	\$ 208,429	\$ 251,795	\$ 43,366	20.81%
Total Revenues and other sources	942,000	942,000	208,429	251,795	43,366	20.81%
<u>Obligations</u>						
Public Works	581,600	581,600	48,467	40,335	8,132	16.78%
Capital Improvements	552,200	552,200	-	-	-	0.00%
Transfers Out (including intra-city services)	94,000	94,000	1,000	155	845	84.45%
Total Obligations	1,227,800	1,227,800	49,467	40,490	8,977	18.15%
Excess of Revenue and Other Sources over Obligations:	(285,800)	(285,800)	158,962	211,305		
Beginning Fund Balance	2,461,389	2,461,389	2,461,389	2,461,389	-	
Ending Fund Balance	\$ 2,175,589	\$ 2,175,589	\$ 2,620,351	\$ 2,672,694	\$ 52,343	2.00%

**Monthly Financial Report
As of February 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	\$ 313,635	\$ 358,605	\$ 44,970	14.34%
All Other Operating Revenues	1,500	1,500	250	1,174	924	369.65%
Total Revenues and other sources	1,467,500	1,467,500	313,885	359,779	45,894	-14.62%
Obligations						
Public Works	1,345,000	1,345,000	116,607	84,453	32,154	27.57%
Capital Equipment	300,000	300,000	-	-	-	0.00%
Capital Improvements	226,200	226,200	-	-	-	0.00%
Transfers Out (including intra-city services)	27,100	27,100	1,667	317	1,350	80.99%
Total Obligations	1,898,300	1,898,300	118,274	84,770	33,504	28.33%
Excess of Revenue and Other Sources over Obligations:	(430,800)	(430,800)	195,611	275,009		
Beginning Fund Balance	3,094,580	3,094,580	3,094,580	3,094,580		
Ending Fund Balance	\$ 2,663,780	\$ 2,663,780	\$ 3,290,191	\$ 3,369,589	\$ 79,398	2.41%

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	\$ 288,903	\$ 125,537	\$ (163,366)	-56.55%
All Other Operating Revenues	50,000	50,000	8,333	18,035	9,702	116.43%
Total Revenues and other sources	803,000	803,000	297,236	147,501	(149,735)	-50.38%
Obligations						
Public Works	734,000	734,000	251,858	217,180	34,678	13.77%
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	611	639	51.11%
Total Obligations	1,091,900	1,091,900	253,108	217,791	35,317	13.95%
Excess of Revenue and Other Sources over Obligations:	(288,900)	(288,900)	44,128	(70,290)		
Beginning Fund Balance	2,823,282	2,823,282	2,823,282	2,823,282		
Ending Fund Balance	\$ 2,534,382	\$ 2,534,382	\$ 2,867,410	\$ 2,752,992	\$ (114,418)	-3.99%

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	\$ 5,630	\$ 12,642	\$ 7,012	124.54%
Transfers/Advances In	200,000	200,000	-	-	-	0.00%
Total Revenues and other sources	1,238,800	1,238,800	5,630	12,642	7,012	124.54%
Obligations						
Parks and Recreation	1,266,800	1,266,800	131,958	97,614	34,344	26.03%
Total Obligations	1,266,800	1,266,800	131,958	97,614	34,344	26.03%
Excess of Revenue and Other Sources over Obligations:	(28,000)	(28,000)	(126,328)	(84,973)		
Beginning Fund Balance	619,563	619,563	619,563	619,563		
Ending Fund Balance	\$ 591,563	\$ 591,563	\$ 493,235	\$ 534,591	\$ 41,356	8.38%

Monthly Financial Report As of February 2026

Statement of Receipts and Disbursements (cash basis rounding)

Fund	Beginning Balance	Year to Date & Transfer In	Year to Date & Transfer Out	Ending Balance	Percentage Change
General	\$ 48,358,630	\$ 10,697,928	\$ 11,197,702	\$ 47,858,856	-1.0%
Capital Asset Management	28,361,159	2,926,163	(17,263)	31,304,585	10.4%
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	15,379	1,763	1,157,557	1.2%
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	62,203	10,550	274,830	23.1%
Facilities Maintenance Reserve	-	-	-	-	0.0%
Street Maintenance and Repair Fund	2,257,183	401,211	279,216	2,379,179	5.4%
EMS Billing Fund	1,852,414	102,934	18,437	1,936,911	4.6%
Law Enforcement	2,953,682	18,370	163,372	2,808,680	-4.9%
Tree Planting Fund	129,176	1,150	-	130,326	0.9%
Enforcement Education	21,176	50	-	21,226	0.2%
Mayor's Court Computer	57,035	4,281	-	61,316	7.5%
Mayor's Court Special Project	179,140	3,670	900	181,910	1.5%
Local Fiscal Recovery Fund	69,564	-	-	69,564	0.0%
OneOhio Opioid Fund	187,432	-	1,448	185,984	-0.8%
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	14,118	11,531	355,109	0.7%
Clerk of Courts Fund	25,188	1,088	-	26,276	4.3%
UA Visitor's Bureau Fund	616,364	17,420	-	633,784	2.8%
General Bond Retirement	314,893	-	53,142	261,751	-16.9%
Bonded Improvements	3,759,688	22,966	46,393	3,736,261	-0.6%
Infrastructure Improvement Fund	22,665,632	1,039,642	938,492	22,766,782	0.4%
Community Fiber Optic Fund	385,336	-	-	385,336	0.0%
Employee Benefit	1,854,458	914,966	944,796	1,824,628	-1.6%
BWC Administration Fund	1,427,134	79,393	26,941	1,479,586	3.7%
Solid Waste Management	2,204,995	712,144	685,447	2,231,692	1.2%
Water Surcharge	2,728,691	251,795	56,076	2,924,410	7.2%
Sanitary Sewer Surcharge	3,948,374	359,779	132,222	4,175,931	5.8%
Stormwater Management	3,135,467	147,501	167,077	3,115,891	-0.6%
UA Swimming Pools	642,221	12,642	20,010	634,853	-1.1%
Unclaimed Funds	9,204	-	-	9,204	0.0%
Revolving Fund	79,121	14,861	25,264	68,718	-13.1%
Construction Withholding	600,453	61,752	40,012	622,193	3.6%
Payroll Clearing Fund	357,375	7,422,196	7,157,398	622,173	74.1%
Totals (ROUNDED)	\$ 148,328,287	\$ 25,305,601	\$ 22,037,318	\$ 151,596,570	ROUNDED TOTALS

Monthly Financial Report As of February 2026

Income Tax Comparisons

	Projections	Year to date	Difference	% Difference
Withholdings	\$ 5,480,015	\$ 7,914,431	\$ 2,434,416	44.42%
Individuals	1,766,093	1,684,864	(81,229)	-4.60%
Net Profits	1,022,256	851,562	(170,694)	-16.70%
Total	\$ 8,268,364	\$ 10,450,857	\$ 2,182,493	26.40%

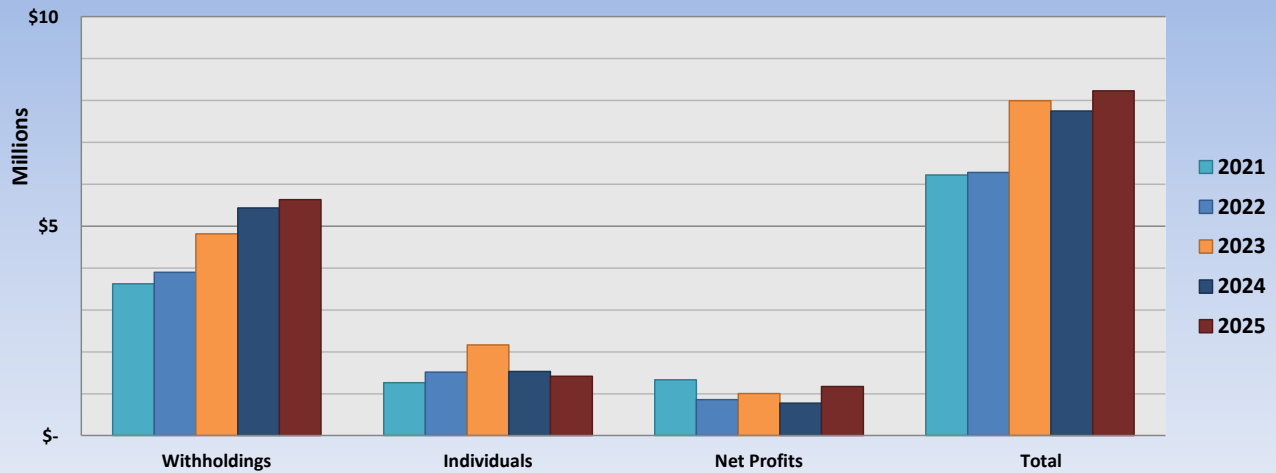
Income Tax Five Year Comparison

	2022	2023	2024	2025	2026
Withholdings	\$ 3,901,620	\$ 4,815,201	\$ 5,434,722	\$ 5,635,599	\$ 7,914,431
Individuals	\$ 1,518,770	\$ 2,167,018	\$ 1,533,691	\$ 1,418,860	1,684,864
Net Profits	\$ 863,803	\$ 1,008,880	\$ 780,294	\$ 1,174,152	851,562
Total	\$ 6,284,193	\$ 7,991,099	\$ 7,748,707	\$ 8,228,611	\$ 10,450,857

Percentage Increase (Decrease) From Prior Year

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Withholdings	7.67%	23.42%	12.87%	3.70%	40.44%
Individuals	20.01%	42.68%	-29.23%	-7.49%	18.75%
Net Profits	-35.18%	16.80%	-22.66%	50.48%	-27.47%
Total	1.00%	27.16%	-3.03%	6.19%	27.01%

Income Tax Five Year Trend vs Prior YTD Monthly



Interest & Investment Income
Feb-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		(1,824,907.50)			\$ 6,503,641.00
Federal Agency	57,867,757.54	8,695,491.65				\$ 66,563,249.19
US Government Bonds	24,262,740.15					\$ 24,262,740.15
Total Bonds	\$ 96,011,832.19	\$ 8,695,491.65	\$ (1,824,907.50)	\$ -	\$ -	\$ 102,882,416.34
Short Term Fixed Maturity Commercial Paper	-					\$ -
Other Assets (Savings Cert - Market Traded)	\$ 3,434,000.55	1,976,170.50				\$ 5,410,171.05
Bond and Investments:						
CIP Bonds						
Federal Agency	-					\$ -
Corporate / General Investments	-					\$ -
Short Term Fixed Maturity Commercial Paper	-					\$ -
US Government Bonds	-					\$ -
Total Bonds & Investments	\$ 99,445,832.74	\$ 10,671,662.15	\$ (1,824,907.50)	\$ -	\$ -	\$ 108,292,587.39
Money Markets:						
General	209,010.04	1,989,000.00	(10,671,662.15)	19,997,635.00	302,474.97	\$ 11,826,457.86
CIP Bonds	-					\$ -
Total Money Markets	\$ 209,010.04	\$ 1,989,000.00	\$ (10,671,662.15)	\$ 19,997,635.00	\$ 302,474.97	\$ 11,826,457.86
Star Ohio:						
General Investment	42,523,698.23			(19,999,636.22)	90,663.04	\$ 22,614,725.05
Bond Proceeds	46,528.65			(136.40)	135.47	\$ 46,527.72
Federal ARPA (Gen. Inv.)	69,791.06			(227.38)	203.17	\$ 69,766.85
Gateway	1,020,411.81				2,973.99	\$ 1,023,385.80
Kingsdale	239,880.92				699.13	\$ 240,580.05
Community Center	2,632,986.51				7,673.83	\$ 2,640,660.34
Office (Comm. Center)	1,092,417.12				3,183.85	\$ 1,095,600.97
Total STAR Ohio	\$ 47,625,714.30	\$ -	\$ -	\$ (20,000,000.00)	\$ 105,532.48	\$ 27,731,246.78
Total Investments	\$ 147,280,557.08	\$ 12,660,662.15	\$ (12,496,569.65)	\$ (2,365.00)	\$ 408,007.45	\$ 147,850,292.03
NW Huntington Bank	\$ 714,508.78					\$ 3,746,283.41
Total Cash & Investments	\$ 147,995,065.86					\$ 151,596,575.44

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

<u>DATE</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
2/3/26	Darrell Fawcett	Building Maintenance	\$30,000.00
2/11/26	Bobcat Enterprises	Scissor Lift	\$27,852.58
2/12/26	CDW Government	Nasuni Ransomware	\$34,495.00
2/12/26	Byers Ford	Truck for Parks	\$58,588.00
2/13/26	Byers Ford	Truck for Bldg. Maint	\$35,335.00
2/17/26	Oberlanders	Tree & Stump Removal	\$30,765.00
2/17/26	JCORR	HVAC Full-Service Maintenance Program	\$115,000.00
2/17/26	CBIZ	TPA & Employee Benefits Consulting	\$30,000.00
2/17/26	FYDA Freightliner	Single Axle Dump Truck	\$114,334.00
2/17/26	Henderson Trucking	Snow & Ice Removal Equipment	\$144,456.11
2/17/26	CDW Government	Core Network Switches	\$33,590.00
2/19/26	Kelly & Askew	Garage Door Maintenance Contract	\$35,000.00
2/24/26	SafeX	Safety Manual & Safety Committee	\$28,000.00
2/25/26	Tentmakers	Photography & Videography	\$60,000.00
2/25/26	Clemans, Nelson & Assoc.	Human Resources Consulting	\$120,000.00
2/26/26	Axon Enterprises	Taser Replacements	\$85,000.00
2/27/26	Zashin & Rich	Teamsters Petition for Amendment	\$25,000.00

QUALITY BASED SELECTION CONSULTANTS – FEBRUARY 2026

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

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

<u>DATE</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>CHANGE ORDER AMOUNT</u>	<u>New Total</u>
2/19/26	IER	Pool Pump Repairs (Reed Rd. and Tremont Pools)	\$6,173.26	\$18,777.26

GRANTS FEBRUARY 2026

<u>DATE</u>	<u>ORGANIZATION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>

Authors: Jeff Anderson, Parks & Recreation Deputy Director
Debbie McLaughlin, Parks & Recreation Director

Council Meeting Date: April 13, 2026

Subject/Legislative Item: Ordinance No. 12-2026 - To Authorize the City Manager to Amend the Existing Contract with Aqua Pools N Concrete for Additional Repairs at Reed Road Water Park; and to Adopt as Emergency (*Tracy*)

Purpose: To perform additional necessary repairs to the pool at Reed Road Water Park.

Executive Summary: This legislation will authorize the City Manager to amend the contract with Aqua Pools N Concrete for the replacement of the pool finish at Reed Road Water Park to include additional necessary repairs to the pool gutter system.

Purpose and Impact

On February 9, 2026, City Council approved [Ordinance 08-2026](#) which authorized a contract with Aqua Pools N Concrete for the replacement of the pool finish at Reed Road Water Park. Pursuant to authority granted by C.O. 138.08(B), this new ordinance will authorize the City Manager to execute a change order to the contract with Aqua Pools in the amount of \$231,150 for additional repairs to the pool gutter system. This will be in addition to the \$387,876 included in the original contract for a total contract amount not to exceed \$619,026.

These repairs will be part of the \$1,000,000 that was included in the 2026 Facilities Maintenance Department Budget for Reed Road Water Park for *“immediate repairs from assessment including improvement to the concrete shell, replacement of pool finish, tot pool filtration and finish, and slide refinishing.”* Since the bids for the Pool Finish Replacement and the Slide Refinishing both came in under budget, this additional work can be performed without exceeding the total budgeted amount as shown in the detailed breakdown below:

2026 Repair Budget	\$1,000,000
Slide Refinishing	\$97,560
Pool Finish Replacement	\$387,876
Floor Grate Replacement	\$5,842
Pool Equipment Replacement	\$18,000

Pool Gutter Repairs	\$231,150
Total 2026 Repair Cost	\$740,428
Remaining Budget	\$259,572

This project will improve conditions at the Reed Water Park by replacing deteriorating concrete within the pool gutter system for improved safety and operation of the pool.

This ordinance will require a waiver of competitive bidding and an emergency clause to be effective upon passage. The original contract for the replacement of the pool finish was publicly advertised and competitively bid using the City's standard process for construction projects. However, the current deteriorated condition of the pool gutters was an unforeseen condition that was not included in the original bid. The full extent of needed repairs was not realized until all the gutter grating was removed, and the contractor began prepping the concrete for repair. This has resulted in an emergency situation in order to repair the gutters in time for the opening of the 2026 summer pool season.

History

The detailed design for the replacement of the pool finish was completed by Water Technology Inc. in January 2026 and the project was publicly advertised using the City's standard process for construction projects. Ordinance 08-2026 authorized the City Manager to enter a contract with Aqua Pools N Concrete for this work.

Aqua Pools began the removal of the existing pool finish in March 2026. At the conclusion of the demolition process, Aqua Pools identified some isolated areas at the edge of the pool gutter that showed signs of deterioration that would require patching prior to installation of the new pool finish. In order to prep for the patching and the installation of the new pool finish, Aqua Pools removed all the grating for the full length of the gutter system. Once the grating was fully removed, several additional areas of deteriorating concrete were identified on the interior of the pool gutters. On April 1, 2026, a site meeting was held with City Staff to review the condition of the pool gutters. After reviewing the existing conditions, Aqua Pools provided a recommendation for repair of the gutters that involved cutting back the bad concrete, separating the pool deck slab from the gutter walls and replacing the concrete. This approach to repair will provide a good long-term structural solution to the repair of the gutters, but would require the repair to be performed along the entire perimeter of the pool in order to be effective. Aqua Pools provided a proposal for the repairs in the amount of \$231,150 and indicated that if approval for the repairs was provided by the week of April 13, work could be completed in time to maintain the scheduled May 23 opening of the Reed Road Water Park.

Alternatives

An alternative to proceeding with the full perimeter gutter repair would be to apply an epoxy grout to the concrete cracks and re-install the existing grating. Aqua Pools provided a proposal for this reduced scope of work in the amount of \$10,730. While a significant cost savings, this scope would do nothing to remedy the deteriorating condition of the pool gutter concrete and is not recommended. At best, this alternative would allow for use of the pool during the 2026 operating season. However, there would still be the potential for concrete



failure during the season that could require repair and result in the closure of the pool.

Additionally, if the concrete repairs are delayed, it would require the grating to be completely removed again and extensive demolition work to be performed at the end of the 2026 season, risking damage to the newly installed pool finish. Proceeding with the full repairs at this time will allow the work to be performed while the demolition of the existing pool finish is complete and the gutter gratings are removed, allowing for a more cost-effective and expeditious completion of the repairs. It will also allow the work to be completed prior to the scheduled opening of the Reed Road Water Park.

Attachments

1.	Ordinance No. 12-2026
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RECORD OF ORDINANCES

CITY OF UPPER ARLINGTON

STATE OF OHIO

ORDINANCE NO. 12-2026

TO AUTHORIZE THE CITY MANAGER TO AMEND THE EXISTING CONTRACT WITH AQUA POOLS N CONCRETE FOR ADDITIONAL REPAIRS AT REED ROAD WATER PARK; AND TO ADOPT AS EMERGENCY

WHEREAS, City Council previously adopted Ordinance 08-2026 authorizing the City Manager to enter into a contract with Aqua Pools N Concrete for the replacement of the pool finish at Reed Road Water Park; and

WHEREAS, during construction, unforeseen deterioration within the pool gutter system was discovered that requires additional repair to ensure structural integrity and proper operation; and

WHEREAS, Aqua Pools N Concrete has submitted a proposal in the amount of \$231,150 for such repairs, bringing the total contract amount to an amount not to exceed \$619,026; and

WHEREAS, funding is available within the 2026 Facilities Maintenance budget; and

WHEREAS, the conditions encountered were not known at the time of bidding and constitute an emergency requiring waiver of competitive bidding in order to open the pool in time for the 2026 pool season; and

WHEREAS, staff has requested that this ordinance be adopted with one reading and as an emergency measure necessary for the preservation of the public peace, property, health, safety, and welfare, specifically to allow the required repairs for Reed Road Water Park to be completed in time for the 2026 pool season.

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 an amended contract with Aqua Pools N Concrete for additional repairs at Reed Road Water Park for an amount not to exceed \$619,026, which includes an additional amount of \$231,150.

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

SECTION 3. The formal competitive process required by the Upper Arlington Code of Ordinances §138.04 - COMPETITIVE PROCUREMENT PROCESS THRESHOLDS, is hereby waived.

SECTION 4. Article IV(4)(B) of the Council Rules is hereby waived, allowing adoption of this ordinance with one reading.

SECTION 5. That for the reasons set forth in the preamble above, this ordinance shall take effect and be in force immediately upon passage.



Authors: James Russell, Economic Analyst

Council Meeting Date: April 13, 2026

Subject/Legislative Item: Ordinance No. 13-2026 - To Declare the Improvement of Certain Real Property Located in the City of Upper Arlington, Franklin County, Ohio to Be a Public Purpose Pursuant to Ohio Revised Code Section 5709.41; Declaring Such Property to Be Exempt from Real Property Taxation; Designating Improvements that, Once Made, Will Directly Benefit the Parcels for Which Improvement is Declared to Be a Public Purpose; Requiring Annual Service Payments in Lieu of Taxes; Establishing an Urban Redevelopment Tax Increment Equivalent Fund; Authorizing the Execution of Tax Incentive, Development, and School Compensation Agreement with the Upper Arlington City School District and National Church Residences; Providing Related Authorizations Pursuant to Ohio Revised Code Sections 5709.41, 5709.42, 5709.43, 5709.832, and 5709.85 (*Walter*)

Purpose: The purpose of the Ordinance is to declare the improvement of certain real property, 2233-2335 North Bank Drive, a public purpose and establish Tax Increment Financing (TIF) districts on the real property pursuant to ORC 5709.41. The Ordinance is the final administrative approval to authorize the TIF districts meeting the City's obligation under the Development Agreement with National Church Residences' and Upper Arlington Schools.

Executive Summary: On January 7, 2026, the City of Upper Arlington entered into a tri-party Development Agreement with National Church Residences and Upper Arlington Schools. City Council authorized execution of the Development Agreement on September 8, 2025 ([Ordinance No. 28-2025](#)). The Development Agreement governs the redevelopment of National Church Residences' corporate campus at 2233-2335 North Bank Drive. The Development Agreement obligates the City of Upper Arlington to provide authorization for Tax Increment Financing and an Economic Development Fund grant. Approval of this Ordinance authorizes the creation of Tax Increment Financing districts, meeting the City's obligation under the Development Agreement. Pursuant to Section 41 TIF



and to declare real property improvements a public purpose, the City of Upper Arlington held fee title to the property on March 31, 2026, at 9:24:36 AM.

Purpose and Impact

National Church Residences (NCR) is the nation's largest non-profit developer of senior housing and one of the top three employers in the City of Upper Arlington. NCR has resided at its current location for over forty years. However, its current buildings have exceeded their useful life and become underutilized. In addition to a new office building, the re-imagined headquarters project includes two senior housing buildings. The project will also convert approximately 2.5 acres of surface parking to green space. NCR's proposed project is an \$85 million investment in the community. NCR is committing to a thirty-year lease of the building and an increased payroll for twelve years. This project retains and helps a top private taxpayer grow, in addition to providing much-needed senior housing and green space. Utilizing TIF ensures structured parking can be built on site, freeing up surface lots for green space. There will be 68 spaces in the parking garage that are open to the public. This project aligns with the 2021 Economic Development Blueprint, the Envision Henderson Planning Study 2025, and the Housing Study 2025.

History

NCR participated in the North Bank Office Parking PMOD rezoning process in 2022. In early 2025, NCR approached the City about a new headquarters project. In preparation for bringing the project before the Board of Zoning and Planning (BZAP) NCR hosted four community engagement sessions, in conjunction with City Staff. The first meeting was virtual on June 17, 2025, followed by an in-person meeting on June 18th. On July 2nd, NCR had a [BZAP work session](#). NCR hosted a special meeting with the Concord Village Area Association on July 22nd. The final community meeting was on July 23, 2025. The project went before BZAP again on [September 3rd](#) and [September 17th](#). The major site plan application was approved by City Council at a special meeting on [November 17](#). The Development Agreement was first introduced to the Upper Arlington Board of Education on August 12th. The development agreement was approved by the Board of Education on September 9th. The Development Agreement was first presented to City Council on August 18th, the second reading was August 25th, and on [September 8th, 2025](#), the Development Agreement was unanimously approved by City Council. On January 7th, 2026, all parties executed the Development Agreement. On [February 9, 2026](#), City Council approved the transfer of certain real property at North Bank Drive to facilitate the ORC 5709.41 TIF deal.

Alternatives

If the Tax Increment Financing (TIF) deal is not approved, it will force National Church Residences to reevaluate project financials and could result in the loss of the project and employer.

Attachments

1.	Ordinance No. 13-2026
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RECORD OF ORDINANCES
CITY OF UPPER ARLINGTON
STATE OF OHIO

ORDINANCE NO. 13-2026

DECLARING THE IMPROVEMENT OF CERTAIN REAL PROPERTY LOCATED IN THE CITY OF UPPER ARLINGTON, FRANKLIN COUNTY, OHIO TO BE A PUBLIC PURPOSE PURSUANT TO OHIO REVISED CODE SECTION 5709.41; DECLARING SUCH PROPERTY TO BE EXEMPT FROM REAL PROPERTY TAXATION; DESIGNATING IMPROVEMENTS THAT, ONCE MADE, WILL DIRECTLY BENEFIT THE PARCELS FOR WHICH IMPROVEMENT IS DECLARED TO BE A PUBLIC PURPOSE; REQUIRING ANNUAL SERVICE PAYMENTS IN LIEU OF TAXES; ESTABLISHING AN URBAN REDEVELOPMENT TAX INCREMENT EQUIVALENT FUND; AUTHORIZING THE EXECUTION OF A TAX INCENTIVE, DEVELOPMENT, AND SCHOOL COMPENSATION AGREEMENT WITH THE UPPER ARLINGTON CITY SCHOOL DISTRICT AND NATIONAL CHURCH RESIDENCES; PROVIDING RELATED AUTHORIZATIONS PURSUANT TO OHIO REVISED CODE SECTIONS 5709.41, 5709.42, 5709.43, 5709.832, AND 5709.85

WHEREAS, Ohio Revised Code (“R.C.”) Sections 5709.41, 5709.42 and 5709.43 (the “TIF Statutes”) provide that this Council may, under certain circumstances, declare Improvement (as defined below and in the TIF Statutes) to certain parcels of real property located in the City of Upper Arlington, Ohio (the “City”) to be a public purpose if both of the following apply: (1) the City held fee title to the parcel prior to the adoption of the ordinance; and (2) the parcel is leased, or the fee of the parcel is conveyed, to any person either before or after adoption of the ordinance; and

WHEREAS, upon making the declaration of improvements to a parcel described in the preceding recital, this Council may declare such Improvements to be exempt from real property taxation, provide for the payment service payments in lieu of real property taxes by the owners of such parcel and establish an urban redevelopment tax increment equivalent fund for the deposit of such service payments in lieu of taxes; and

WHEREAS, pursuant to R.C. Section 5709.41(C)(1), said exemption may be up to one hundred percent (100%) of the assessed valuation of such Improvement for a period of up to thirty (30) years with the approval of the board of education of a city, local or exempted city school district within the territory of which the improvement is or will be located; and

WHEREAS, each of the parcels of real property described in Exhibit A attached hereto and incorporated herein by reference (the “Property”) is currently owned or has been owned by the City prior to the adoption of this ordinance, and is located in the City, with each parcel of the Property referred to herein as a “Parcel” and collectively, the “Parcels” (whether as presently appearing on tax duplicates for the County of Franklin (the “County”) or as subdivided or combined and appearing on future tax duplicates); and

- WHEREAS,** pursuant to R.C. Sections 5709.41(C) and 5709.42, this Council has determined that it is necessary and appropriate and in the best interests of the City to require the current and future owners (each such owner individually, an “Owner,” and collectively, the “Owners”) of each of the Parcels comprising the Property to make annual service payments in lieu of real property taxes (“Service Payments”) in the same amount as the Owners would have made but for the TIF Exemption (as defined herein) authorized by this Ordinance; and
- WHEREAS,** the City (i) has received ownership of the Property from National Church Residences, an Ohio nonprofit corporation (the “Developer”), and (ii) has conveyed ownership of the Property to Developer, and upon transfer of ownership back to Developer, Developer intends to establish in one or more phases, a development consisting of offices, senior living apartments, and senior housing on the Property (collectively, the buildings and structures and related site improvements that are actually constructed shall be referred to as the “Project”); and
- WHEREAS,** in support of the Project, the City desires to fund certain costs of the Project as described in Exhibit B, attached hereto and incorporated herein by this reference (the “Designated Improvements”), with the Service Payments generated as a result of the completion of the Project; and
- WHEREAS,** the City’s support of the Project is consistent with several planning initiatives to further its economic development efforts, including, but not limited to: the City’s ongoing updates to the City’s Master Plan, Envision Henderson, The Economic Development Blueprint, and the Housing Study (collectively the “Development Plans”); and
- WHEREAS,** as evidenced by the Development Plans, the City is “engaged in urban redevelopment” as provided in R.C. Section 5709.41; and
- WHEREAS,** pursuant to Ordinance No. 28-2025 adopted by the City on September 8, 2025, the City approved that certain Tax Incentive, Development, and School Compensation Agreement (the “TIF and School Compensation Agreement”), by and among the City, the Developer, and the Upper Arlington City School District (the “Upper Arlington City Schools”), which TIF and School Compensation Agreement has been entered into as of January 7, 2026; and
- WHEREAS,** the City and the Developer intend that the TIF and School Compensation Agreement shall serve, among other purposes, as a mutually agreeable compensation agreement under R.C. Section 5709.41 with the Board of Education of the Upper Arlington City Schools, which TIF and School Compensation Agreement shall provide, among other things, that the City shall pay to the Upper Arlington City Schools a portion of the Service Payments actually received by the City in the amounts described in such compensation agreement, and not inconsistent with this Ordinance; and
- WHEREAS,** Upper Arlington City Schools passed a resolution on September 9, 2025 approving the TIF and School Compensation Agreement and, in such resolution and such TIF and School Compensation Agreement, has: (i) waived

the school notice requirements with respect to the TIF Exemption for the Property, including, without limitation, the notice provisions of R.C. 5709.40, 5709.41, 5709.83, and 5715.27, (ii) approved the TIF Exemptions (as defined herein) authorized by this ordinance, and (iii) agreed that the compensation to be provided to the Upper Arlington City Schools pursuant to the TIF and School Compensation Agreement is in lieu of any other compensation that may be provided to the Upper Arlington City Schools in R.C. 5709.82, subject to the execution and delivery by the City and the Developer of the TIF and School Compensation Agreement; and

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

SECTION 1. This Council hereby finds and determines that the City held fee title to the Property prior to the passage of this Ordinance and the City acquired the Property while engaged in urban redevelopment within the meaning of R.C. Section 5709.41.

SECTION 2. The Designated Improvements described in Exhibit B attached hereto, intended to be made, or caused to be made, in support of the Project, are hereby designated urban redevelopment purposes that, once made, will support the City's Development Plans in furtherance of the City's urban renewal efforts.

SECTION 3. One-hundred percent (100%) of the increase in the assessed value of each Parcel (including as each may be subdivided or combined) (each of which increase in assessed value is an "Improvement" as defined in R.C. Section 5709.41) shall be a public purpose and shall be exempt from real property taxation for a period commencing for each Parcel (as each may be subdivided or combined) the earlier of (i) the first tax year in which the Franklin County Auditor determines that the assessed value of the Parcel has increased by at least \$2,000,000 as a result of the construction of vertical improvements on that Parcel or (ii) tax year 2054, and ending for each Parcel on the earlier of (a) thirty (30) years after such commencement, or (b) the date on which the City can no longer require Service Payments in lieu of taxes, all in accordance with the requirements of R.C. Sections 5709.41, 5709.42 and 5709.43 (the "TIF Exemption").

SECTION 4. As provided in R.C. Section 5709.42, the Owner of any Parcel with an Improvement exempt under Section 2 hereof is required hereby to make annual payments in lieu of taxes to the County Treasurer of Franklin County, Ohio (the "County Treasurer") on or before the final dates for payment of real property taxes. Each service payment in lieu of taxes, including any penalties and interest at the then-current rate established under R.C. 323.121 and 5703.47, will be charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against the Improvement if this Council had not authorized the TIF Exemption pursuant to this Ordinance. Such service payments in lieu of taxes, penalties and interest, and any other payments with respect to each Improvement that are received by the County Treasurer in connection with the reduction required by R.C. 319.302, 321.24, 323.152, and 323.156, as the same may be amended from

time to time, or any successor provisions thereto as the same may be amended from time to time (the "Property Tax Rollback Payments," and together with the annual service payments in lieu of taxes and penalties and interest described above, the "Service Payments"). Such Service Payments will be allocated and distributed in accordance with Sections 3 and 4 of this Ordinance.

SECTION 5. This Council hereby establishes, pursuant to and in accordance with the provisions of R.C. Section 5709.43, an urban redevelopment tax increment equivalent fund (the "TIF Fund"), into which shall be deposited all of the Service Payments distributed to the City with respect to the Improvements to Parcels of the Property by or on behalf of the County Treasurer, as provided in R.C. Section 5709.42. The City shall distribute the Service Payments in the TIF Fund after each semiannual settlement of real property taxes and in accordance with the priorities set forth in Sections 3, 4, and 5 of the TIF and School Compensation Agreement.

SECTION 6. This Council hereby appropriates all of the moneys deposited in the TIF Fund, following any distributions required in the paragraph immediately above, from time to time to pay any costs permitted by R.C. Section 5709.41, including but not limited to, the Designated Improvements. The TIF Fund shall remain in existence so long as Service Payments are collected and used for the aforesaid purposes, subject to the limits set forth in Section 2 hereof, after which said TIF Fund shall be dissolved in accordance with R.C. Section 5709.43(D). Upon dissolution, any incidental surplus money remaining in the Fund shall be transferred to the City general fund as provided in R.C. Section 5709.43(D).

SECTION 7. The City Manager is hereby authorized to execute and deliver any additional agreements or instruments as the City Manager shall deem necessary to carry out the purposes of this Ordinance and the TIF and School Compensation Agreement, and the City Manager is hereby authorized to perform its obligations under any of those agreements or instruments.

SECTION 8. This Council hereby authorizes the City Manager or other appropriate officers of the City to take such actions as are necessary or appropriate to implement the transactions contemplated by this Ordinance, including the filing of one or more applications for exemption and any related forms in accordance with R.C. Section 5709.911.

SECTION 9. In accordance with Ohio Revised Code Section 5709.832, the City hereby determines that no employer located in the Property shall deny any individual employment based on considerations of race, religion, sex, disability, color, national origin or ancestry.

SECTION 10. This Council hereby acknowledges that Upper Arlington City Schools has waived the requirement that the City provide notice of this proposed Ordinance to Upper Arlington City Schools in accordance with R.C. Section 5709.83.

SECTION 11. The City hereby designates the Franklin County Tax Incentive Review Council (the "TIRC") as the TIRC that shall, in accordance with Section 5709.85 of the Ohio Revised Code, review annually all exemptions from taxation resulting from

the declarations set forth in this Ordinance and any other such matters as may properly come before that Council, all in accordance with Ohio Revised Code Section 5709.85.

SECTION 12. The Clerk of this Council is hereby directed to deliver, not later than 15 days after the effective date of this Ordinance, a copy thereof to the Director of the Department of Development of the State of Ohio and to further deliver to such Director, not later than March 31 of each year during which the tax exemption remains in effect, a status report outlining the progress of the project herein described.

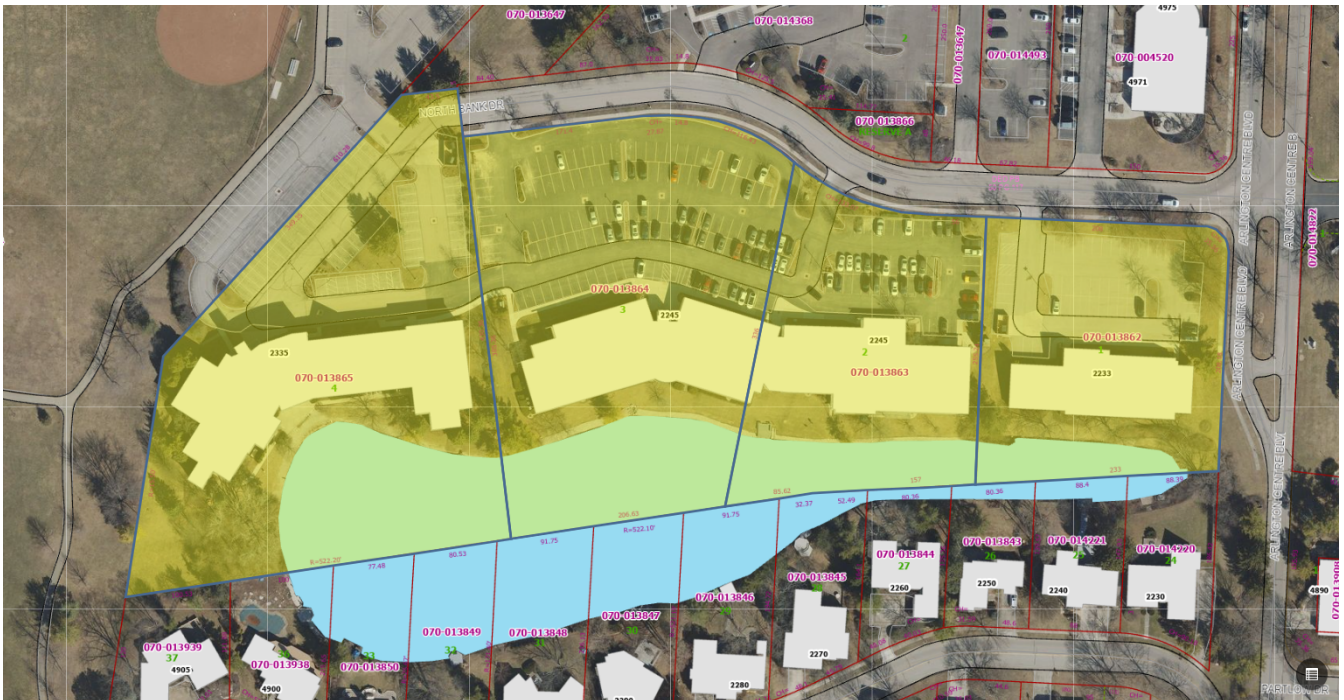
SECTION 13. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were passed in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements including R.C. Section 121.22.

SECTION 14. In accordance with the Charter of the City and the Rules of Council approved in accordance therewith, this Ordinance shall take effect and be in force from and immediately after its adoption so that the TIF exemption can be timely enacted and that work on the Project can be undertaken as soon as possible.

ORDINANCE NO. 13-2026 - EXHIBIT A

The Property is the real property situated in the City of Upper Arlington, County of Franklin, State of Ohio that as of the date of this Ordinance is identified by the County Auditor of Franklin County, Ohio as having tax parcel identification numbers listed below, as that real property may be subdivided, combined and be designated with different parcel numbers from time to time, and as depicted in the below map highlighted in **yellow**:

070-013865-00
070-013864-00
070-013863-00
070-013862-00



ORDINANCE NO. 13-2026 - EXHIBIT B

DESCRIPTION OF THE DESIGNATED IMPROVEMENTS

The Designated Improvements include “public infrastructure improvements” as defined in Ohio Revised Code Section 5709.40(A)(8), and private improvements for urban redevelopment purposes, and include, but are not limited to, acquiring and constructing the infrastructure and other improvements described below, all as selected and determined in the sole discretion of the City, in consultation with the Developer, in accordance with the TIF Statutes and its related rules and laws:

- Any costs of improvements to be made by the Developer in accordance with the TIF and School Compensation Agreement; and
- Any costs of private improvements to the Property; and
- Community facilities, land acquisition, and land development, as each may be authorized by any new community authority district that may be established pursuant to Ohio Revised Code Chapter 349 in which the Parcels or any portion of any Parcel comprising the Property may be located from time to time; and
- Construction, reconstruction, extension, opening, improving, widening, grading, draining, curbing or changing of, as well as the continued maintenance of, the lines and traffic patterns of roads, highways, streets, bridges (both roadway and pedestrian), traffic calming devices, sidewalks, bikeways, medians and viaducts accessible to and serving the public, and providing lighting systems, signalization, and traffic controls, and all other appurtenances thereto; and
- Construction, reconstruction or installation of, as well as the continued maintenance of, public utility improvements (including any underground publicly-owned utilities), storm and sanitary sewers (including necessary site grading therefore), and improvements, water and fire protection systems, and all other appurtenances thereto; and
- Construction, reconstruction or installation of publicly-owned gas, electric, and communication service facilities, and all other appurtenances thereto; and
- Construction or reconstruction of one or more public parks, including grading, trees and other park plantings, park accessories and related improvements, and all other appurtenances thereto; and
- Construction or installation of streetscape and landscape improvements including trees and shrubs, landscaping mounds and fencing, tree grates, planting beds, signage, curbs, sidewalks, street and sidewalk lighting, trash receptacles, benches, newspaper racks, burial of overhead utility lines and related improvements, and all other appurtenances thereto; and
- Construction of one or more public parking facilities, including public surface parking and public parking structures and related improvements, and all other appurtenances thereto; and
- Demolition and excavation, including demolition and excavation on private property when determined to be necessary for economic development purposes; and
- Acquisition of real estate or interests in real estate (including easements) necessary to accomplish the foregoing improvements; and

- Any on-going administrative expenses relating to the public infrastructure improvements and private improvements for urban redevelopment purposes as well as maintaining the TIF revenues, including but not limited to, engineering, architectural, legal, and other consulting and professional services; and
- All inspection fees and other governmental fees related to the foregoing; and
- Any and all other costs of the public infrastructure improvements and private improvements for urban redevelopment purposes related to the Property, all as determined by the City in its sole discretion and in accordance with the TIF Statutes and its related rules and laws.

The Designated Improvements for urban redevelopment purposes related to any Parcel or any portion of any Parcel specifically include the costs of financing the Designated Improvements for urban redevelopment purposes, including the items of “costs of permanent improvements” set forth in Ohio Revised Code Section 133.15(B), and incurred with respect to the Designated Improvements. “Costs” specifically include any reimbursement payments for the reimbursement of the costs of the Designated Improvements and the debt service on any bonds or other obligations issued to finance the Designated Improvements (including fees and administrative expenses of, and fund reserve funds necessary to pay or service any bonds or other obligations) all as determined by the City in its sole discretion and in accordance with the TIF Statutes and its related rules and laws



Authors:	Jacolyn Thiel, Assistant City Manager Krystal Grove, City Clerk
Council Meeting Date:	April 13, 2026
Subject/Legislative Item:	Resolution No. 4-2026 - To Authorize Participation in the 2026 World Cities Summit and Designate the City's Head of Delegation (<i>Fortkamp</i>)
Purpose:	To declare participation in the 2026 World Cities Summit a public purpose, accept the hospitality provisions of the World Cities Summit, and designate the Council President as the City's Head of Delegation.
Executive Summary:	The President of Council has been invited to attend the 2026 World Cities Summit in Singapore, and requests to be formally designated as the City's Head of Delegation. By accepting the expenses from the World Cities Summit there is no cost to the City.

Purpose and Impact

The purpose of this request is to authorize official City representation at the 2026 World Cities Summit and ensure Upper Arlington's participation in a globally recognized forum focused on sustainable and resilient cities.

The World Cities Summit is a premier international forum for government leaders to exchange innovative solutions on sustainable urban development. Participation provides a strategic opportunity to showcase Upper Arlington's leadership in clean energy, waste diversion, green infrastructure, and sustainable development, while also gaining insights and partnerships that can further advance local initiatives.

The anticipated impacts include:

- **Global Representation:** Positioning Upper Arlington as a leader among mid-sized cities implementing innovative sustainability solutions
- **Knowledge Exchange:** Gaining access to best practices, emerging technologies, and policy frameworks from leading global cities



- **Partnership Opportunities:** Building relationships with international organizations, governments, and private-sector partners
- **Strategic Alignment:** Reinforcing the City’s sustainability initiatives with global trends and World Cities Summit thematic tracks
- **Community Benefit:** Bringing back actionable insights to enhance local programs, infrastructure planning, and long-term resilience efforts

History

Upper Arlington’s sustainability efforts have evolved over the past decade through strategic planning, policy development, and regional collaboration. Key milestones include:

- Establishment of the Green Team Sustainability Agenda to guide citywide initiatives
- Participation in MORPC regional sustainability and energy programs
- Achievement of 100% renewable electricity for municipal operations
- Launch of community energy aggregation programs, generating over \$2.3 million in resident savings
- Recognition as Ohio’s first Gold-certified SolSmart community
- Development of robust waste diversion and composting programs
- Ongoing investment in green infrastructure, urban forestry, and Complete Streets policies
- Initiation of Stormwater Master Planning and infrastructure resiliency discussions

Additionally, resiliency planning was a top priority of the 2026 City Council Retreat, due to increased climate and infrastructure risks which impact the City and private property. These efforts position Upper Arlington to both contribute to and benefit from participation in the World Cities Summit.

Alternatives

City Council may consider the following alternative to decline participation. By not authorizing attendance at the Summit this may be a missed opportunity for leadership, partnership, and knowledge exchange.

Attachments

1.	Resolution No. 4-2026
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RECORD OF RESOLUTIONS

CITY OF UPPER ARLINGTON
STATE OF OHIO

RESOLUTION NO. 4-2026

TO AUTHORIZE PARTICIPATION IN THE 2026 WORLD CITIES SUMMIT AND DESIGNATING THE CITY'S HEAD OF DELEGATION

WHEREAS, Resiliency planning was one of the priorities identified at the 2026 City Council Retreat; and

WHEREAS, the 2026 World Cities Summit is a global platform for government leaders to address livable and sustainable city challenges and share integrated urban solutions; and

WHEREAS, the summit is held biannually and has seen over 250 unique cities from around the world participate since the inaugural summit in 2008; and

WHEREAS, the theme of the 2026 summit is "Liveable and Sustainable Cities: ACT Now!" conveying the need to Accelerate, Collaborate, and Transform for the creation of more livable, resilient, and sustainable cities.

WHEREAS, the City of Upper Arlington has been invited to participate in this year's Summit, to be held June 14-16 in Singapore.

WHEREAS, the Summit provides hotel accommodation, airport transport, and meals to the head of delegation for participating cities, meaning there is no cost to the City of Upper Arlington to send a delegate.

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

SECTION 1. Participation in the 2026 World Cities Summit provides valuable opportunity to connect with other officials to promote resilience and sustainability in the City of Upper Arlington.

SECTION 2. Participation in the 2026 World Cities Summit is a public purpose such that the City can accept the accommodation, transport to and from the airport, and meals for its delegate.

SECTION 3. The City designates Mayor and Council President Ukeme Awakessien Jeter as its Head of Delegation for this event.

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



Authors:	Jeff Anderson, Parks & Recreation Deputy Director Debbie McLaughlin, Parks & Recreation Director
Council Meeting Date:	April 13, 2026
Subject/Legislative Item:	Ordinance No. 14-2026 - To Authorize the City Manager to Enter into Contract with Axis Civil Construction for the Replacement of Pedestrian Bridges at Miller Park and Smith Nature Park
Purpose:	To replace existing bridges at Miller Park and Smith Nature Park for improved safety and accessibility.
Executive Summary:	Legislation authorizes the City Manager to enter a contract with Axis Civil Construction for the replacement of pedestrian bridges at Miller Park and Smith Nature Park.

Purpose and Impact

This is an ordinance authorizing the City Manager to enter a contract with Axis Civil Construction in the amount of \$288,560 with a 10% contingency of \$28,856 for a total amount not to exceed \$317,416 for the replacement of pedestrian bridges at Miller Park and Smith Nature Park. This project was included in the 2026 Capital Improvement Plan (CIP) with a construction budget of \$275,000 (\$282,500 total budget within the Infrastructure Improvement Fund). This total project cost exceeds that budget amount by 15%, or \$42,416. However, during the design process, the engineer identified several site constraints that would make installation of the bridges more difficult than initially anticipated. Based on these site conditions, the Engineer provided a revised estimate of \$347,000 prior to bidding the project. Funds are available to cover the additional expense within the Parks Capital Improvement Plan budget due to a \$379,063 savings with the Northam Park East Field bid award (Infrastructure Improvement Fund). The low bid was about 9% below the Engineer's revised estimate. Based on the challenges of the existing site conditions and the fact that multiple competitive bids were received, staff are recommending proceeding with the current low bid.

This project will improve Miller Park and Smith Nature Park by replacing the existing pedestrian bridges with ones that will be more structurally sound and feature safety railings. The bridges will be safer and more accessible than the current bridges and will encourage visitors to utilize the nature trails contained in both of these parks.

History



In 2022, the City Engineering Division worked with a Consultant, American Structure Point Inc., to create a Pedestrian Bridge Inspection Report that documented existing conditions for the City's five pedestrian bridges contained within City Parks. For the Miller Park Bridges, the report indicated that the decks and superstructures were generally in good condition but that the substructure and foundation had serious concerns. The report also documented some bank erosion for both bridges. For Smith Nature Park, the report recommended a full replacement of the bridge, documenting several areas of concern including a lack of railing, a noticeable sag to the substructure and a bounce when walking on the bridge. The report gave "poor" conditions for both the substructure/foundation and the channel, specifically pointing out that the channel was showing signs of severe bank erosion and undermining. The report recommended replacement of the bridge within 0-5 years. At both locations, City staff stabilized the bridges until a replacement could be completed.

In 2025, the City contracted with MS Consultants to develop plans and engineering criteria for each of the locations based on the use of a prefabricated bridge structure. The project was publicly advertised using the City's standard process for construction projects. On March 31, 2026, the City received four bids and the results are shown below:

Contractor	Base Bid: Miller Park	Alternate 1: Smith Nature Park	Total
Axis Civil Construction	\$181,800	\$106,760	\$288,560
Double Z Construction	\$199,500	\$135,000	\$334,500
Pummell Construction	\$349,000	\$216,000	\$565,000
Jagger Construction	\$398,316	\$227,855	\$626,171

Axis Civil Construction's bid was reviewed by City Staff and has been determined to be responsive. A scope review meeting has been held with Axis, and they have been recommended as qualified to perform the work. Axis has successfully completed past projects for the City, including the Dorset Road Bridge Replacement in 2018 and the Farleigh Road/Avalon Storm Structure Replacement and Bridge Maintenance in 2019. They have also completed several pedestrian bridge replacements, including the Martens Park Pedestrian Bridge for the City of Lancaster, the Corozon Pedestrian Bridge for the City of Dublin, and the Pine Quarry Trails Bridge Replacements for the City of Reynoldsburg.

Alternatives

An alternative to proceeding with this ordinance would be to rebid the project. However, multiple competitive bids were received, and it is unlikely that the City would receive better pricing from a rebid. Another alternative would be to proceed with only the Base Bid Bridges in Miller Park. City Staff have made several repairs to stabilize the Smith Nature Park Bridge. However, based on the findings of the 2022 Inspection Report, the bridge is still being recommended for replacement as the best long term solution.

It is also recommended that this project not be delayed. Proceeding with the project at this time will allow the contractor to begin work this summer. This will be especially important at Smith Nature Park so that the work can be completed prior to the Golden Bear Scare this fall.

Attachments

1.	Ordinance No. 14-2026
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RECORD OF ORDINANCES
CITY OF UPPER ARLINGTON
STATE OF OHIO

ORDINANCE NO. 14-2026

TO AUTHORIZE THE CITY MANAGER TO ENTER INTO CONTRACT WITH AXIS CIVIL CONSTRUCTION FOR THE REPLACEMENT OF PEDESTRIAN BRIDGES AT MILLER PARK AND SMITH NATURE PARK

WHEREAS, the City has identified pedestrian bridges at Miller Park and Smith Nature Park as needing replacement due to structural concerns, safety issues, and deterioration identified in prior inspections; and

WHEREAS, the project scope includes the removal and replacement of existing pedestrian bridges with new prefabricated structures that improve safety, structural integrity, and accessibility, including the addition of safety railings and improved foundations; and

WHEREAS, the project was included in the 2026 Capital Improvement Plan and is intended to enhance public use and access to park facilities and nature trails; and

WHEREAS, the project was competitively bid on March 31, 2026, and Axis Civil Construction submitted the lowest and best bid in the amount of \$288,560; and

WHEREAS, it is recommended that the City enter into contract with Axis Civil Construction and include a 10-percent construction contingency, for a total amount not to exceed \$317,416; and

WHEREAS, although the total project cost exceeds the original construction budget, sufficient funds are available within the Parks Capital Improvement Plan due to savings from other projects, and staff recommends proceeding due to the safety and timing considerations associated with the project.

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 Axis Civil Construction in an amount not to exceed \$317,416, which

includes a 10-percent contingency, for the replacement of pedestrian bridges at Miller Park and Smith Nature Park.

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: Gary Wilfong, P.E., Public Service Director
Aaron Scott, City Engineer

Council Meeting Date: April 13, 2026

Subject/Legislative Item: Ordinance No. 15-2026 - To Authorize the City Manager to Enter into Contract with Strawser Paving Company for Construction-related Services for the 2026 Waterline Replacement Project

Purpose: To Maintain and Improve the Water Distribution System.

Executive Summary: Legislation authorizes the City Manager to enter into contract with Strawser Paving Company for construction-related services for the 2026 Waterline Replacement Project.

Purpose and Impact

This is an ordinance authorizing the City Manager to enter into contract with Strawser Paving Company in the amount of \$2,932,952 for the 2026 Waterline Replacement Project.

On Tuesday, March 31, 2026, the City received bids from four (4) contractors. The results are summarized below:

Contractor	Base Bid	Alternate A
Strawser Paving	\$2,696,760.00	-\$30,440.00
Elite Excavating	\$2,941,326.00	-\$22,260.00
Eramo & Sons Inc.	\$3,765,237.00	\$11,750.00
Double Z	Bid Cancelled	Bid Cancelled
Engineer's Estimate	\$2,070,315.00	\$0.00

*The budget for the construction portion of this project is \$1,850,000 plus 10% contingency totaling \$2,035,000. The total budget included in the 2026 CIP is \$2,090,500 within the Bonded Improvement Fund (\$1,790,500) and the Water Surcharge Fund (\$300,000).

Strawser Paving had the lowest and best total bid of \$2,666,320. With a 10% contingency, the total contract amount is \$2,932,952. Staff recommends awarding the base bid with Alternate A. The total contract amount of \$2,932,952 includes a 10% construction contingency and is OVER the set budget of \$2,035,000 however a portion of this delta can be made up by other



means in the Engineering budget.

The base bid includes the replacement of waterlines on Beverly Road between Arlington Avenue and Andover Road and on Lear Road between Edgehill Drive and Clairmont Road. Waterlines replaced with this project will increase the main line size from 6 inches to 8 inches in diameter to comply with minimum waterline size requirements. Additionally, this project will transfer the water service lines from an old 8" watermain to a newer 12" watermain on Zollinger Road from Tremont Road to Riverside Drive. This project will also replace all hydrants, water service taps, and twenty-one private service lines made of galvanized steel (assumed to contain lead per Environmental Protection Agency) which are connected to the main line. Staff is coordinating this project with the 2026 Street Maintenance Program (SMP) as well as the 2026 Street Reconstruction Program (SRP) as Lear Road and Beverly Road are scheduled for roadwork in 2026 as well.

Alternate A includes the substitution of ductile iron water main material with Polyvinyl Chloride (PVC) on Beverly Road's waterline. PVC was considered for this road's waterline because it can be used when there are minimal deflections. Updated construction information on this and other 2026 Capital Projects can be found on our [online construction](#) Story map located on the Engineering web page of the City website.

Budget Shortfall

The total contract amount of \$2,932,952 is OVER the set construction portion budget of \$2,035,000 by \$897,952.

This difference of \$897,952 is made up in the following ways. The 2026 SRP construction program is below budget, with the lowest bid leaving \$405,211 surplus in the budget (Bonded Improvement Fund). Our annual waterline replacements are currently ahead in design with the 2027 project design being effectively complete. With the updated prioritization report planned to be completed this year, designing waterlines from our current list is not necessary. The unused design funds can account for \$155,000 of the 2026 Waterline construction shortage (Bonded Improvement Fund).

To summarize, there are approximately \$560,211 in savings from the projects noted above, leaving a need for an additional \$337,741 in additional funds. If the City Council would elect to move forward with this contract, the Finance Department would review the need for any appropriation adjustments during the mid-year review process. The likely source for the overage would be additional cost savings on other projects (if any) or unappropriated cash within the Infrastructure Improvement Fund (estimated to be \$13.2M, as included in the budget book).

Staff strive to produce projects that can be constructed within the allotted budget. However, in the case of the 2026 Waterline Replacement Project, unanticipated design changes resulted in an increased construction cost leading to an engineer's cost estimate over the budgeted amount approved last fall. Additional water service line replacements, which were over double what was anticipated, as well as required scope increases for the work on Lear Road, account for \$150,000 of the overage.

The remainder of the budget overage is due to unexpected sharp increases in market prices



which were over our programmed inflation rate. For example, the 2025 low-bid price for 8” watermain pipe was \$193/ft while this year the low bid price was \$273/ft. This resulted in over \$117,000 in additional unexpected costs. Additionally, the low-bid price for short water service taps last year was \$2,800/ea and the long water tap price was \$3,200/EA. This year, the low-bid price was \$3,600/EA and \$4,110/EA respectively. Given that this project includes the replacement of nearly 200 taps, these two items increased the total cost by over \$161,000. Finally, multiple other bid items showed unexpected increases, including the mobilization fee and the concrete trench cap price, which have been attributed to increased expected costs in trucking and fuel.

Staff considers all three of the waterlines receiving work this year to be time-sensitive and therefore recommends award of this contract.

History

In 2012 (and updated in 2016) Stantec Inc. composed a prioritized list of waterline replacement projects for Upper Arlington based on extensive research of these lines’ age, break history, failure risk, and customer reliance. This report identified the replacement of the Beverly Road waterline and the transfer of the Zollinger Road water services as necessary projects. The Lear Road waterline was added to the 2026 replacement project at the request of City Council after residents on the street expressed concerns about multiple waterline breaks occurring in a short time span. The 2024 Waterline Replacement Project introduced PVC as an approved alternate material for our waterline projects. PVC pipe materials have been used across the country for decades and come with a number of advantages such as reduced installation time and labor costs, and corrosion resistance leading to longer service life and reduced maintenance needs. In addition to the above, PVC pipes are often more environmentally friendly, as they can be recycled and have a lower carbon footprint compared to ductile iron pipes, which require significant energy to produce and transport. The 2026 Waterline Replacement project incorporates PVC as an approved alternate material. The construction plans detail the specific streets where PVC is permitted for use which excludes 12” diameter and larger waterlines as well as waterlines with deflection exceeding what is allowed per the specifications.

This year’s project includes the replacement of twenty-one water service lines which are made of lead or galvanized, which is due to an EPA code update to [40 CFR § 141 Subpart I Control of Lead and Copper](#). This regulation, revised with an effective date of December 30, 2024 reflects a continuum of the decades long effort to remove lead from building materials due to its high toxicity.

Alternatives

Should City Council choose not to award Strawser Paving the base bid and Alternate A, the following options are available:

- City Council could award Strawser Paving the base bid alone, at an increased cost of \$2,966,436, which is \$33,484 higher than the base bid with Alternate A.
- City Council could award the contract to a different bidder. However, this would not be consistent with the City’s policy of awarding to the “lowest and best” bidder.
- City Council could decline to authorize a contract with any bidder and direct staff to re-bid the project with reduced work. The waterline on Beverly is the best choice for



removal, however this option would also require staff to re-bid the Street Reconstruction Program as Beverly Road is included in that project as well.

Attachments

1.	Ordinance No. 15-2026
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RECORD OF ORDINANCES

CITY OF UPPER ARLINGTON

STATE OF OHIO

ORDINANCE NO. 15-2026

TO AUTHORIZE THE CITY MANAGER TO ENTER INTO CONTRACT WITH STRAWSER PAVING COMPANY FOR CONSTRUCTION-RELATED SERVICES FOR THE 2026 WATERLINE REPLACEMENT PROJECT

WHEREAS, the City has identified waterlines on Beverly Road, Lear Road, and Zollinger Road as priorities for replacement due to age, break history and infrastructure standards; and

WHEREAS, the project scope includes waterline replacement and upsizing from 6-inch to 8-inch mains, transfer of existing services to a larger main, replacement of hydrants and service taps, and replacement of approximately twenty-one private service lines made of galvanized steel assumed to contain lead; and

WHEREAS, the project allows for the use of ductile iron or PVC pipe materials, subject to City approval and installation standards, consistent with practices adopted in recent capital improvement projects; and

WHEREAS, the project is coordinated with the 2026 Street Maintenance Program and the 2026 Street Reconstruction Program; and

WHEREAS, the project was competitively bid on March 31, 2026, and Strawser Paving Company submitted the lowest and best bid in the amount of \$2,666,320, including Alternate A; and

WHEREAS, it is recommended that the City enter into contract with Strawser Paving Company and include a 10-percent construction contingency, for a total amount not to exceed \$2,932,952; and

WHEREAS, although the total contract amount exceeds the initially established construction budget, staff has identified available funding strategies and recommends proceeding due to the time-sensitive nature of the infrastructure improvements.

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 Strawser Paving Company in an amount not to exceed \$2,932,952, which includes a 10-percent construction contingency, for construction-related services for the 2026 Waterline Replacement Project.

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: Gary Wilfong, P.E., Public Service Director
Aaron Scott, City Engineer

Council Meeting Date: April 13, 2026

Subject/Legislative Item: Ordinance No. 16-2026 - To Authorize the City Manager to Enter into Contract with Breck’s Paving for Construction-related Services for the 2026 Street Maintenance Program and Stormwater Improvements Construction Project

Purpose: To Maintain and Improve the Roadway System.

Executive Summary: Legislation authorizes the City Manager to enter into a contract with Breck’s Paving for construction-related services for the 2026 Street Maintenance Program Construction Project.

Purpose and Impact

This ordinance authorizes the City Manager to enter into a contract with Breck’s Paving in the amount of \$1,853,983.47 for the combined 2026 Street Maintenance Program (SMP) and Stormwater Improvements Construction Contract.

On Tuesday, March 31, 2026, the City received bids from four (4) contractors. The results are summarized below:

	Base Bid	Alternate A	Alternate B	Alternate C	Subtotal
Breck’s Paving	\$1,626,344.14	- \$63,538.96	\$128,025.50	- \$5,391.15	\$1,685,439.53
Strawser Paving	\$1,888,967.15	\$0.00	\$129,137.00	\$0.00	\$2,018,104.15
Shelly Company	\$1,780,320.00	\$106,131.40	\$136,621.00	\$9,048.75	\$2,032,121.15
Decker Construction	\$1,941,227.88	\$31,616.20	\$147,086.56	\$2,571.75	\$2,122,502.39
Engineer’s Est.	\$1,689,519	\$0.00	\$138,582	\$0.00	\$1,828,101.00

*The combined SMP (\$1,541,000) and Annual Stormwater Repairs (\$150,000) construction budgets in the CIP is \$1,691,000 plus 10% contingency totaling \$1,860,100.



Breck’s Paving submitted the lowest and best total bid of \$1,685,439.53. With a 10% contingency, the total contract amount is \$1,853,983.47. Staff recommends awarding the base bid and all alternates.

The base bid includes stormwater improvements and repaving for the streets listed in Table 1, using virgin asphalt material. Alternate A allows substitution of recycled asphalt product (RAP) for the base bid streets. Alternate B adds the streets listed in Table 2 using virgin asphalt, and Alternate C allows RAP substitution for those streets.

The stormwater improvements include new stormwater lines and inlets on Ridgeview Road between Andover Road and Welsford Road, and an additional inlet on Langport Road between Brackley Road and Helston Road. These stormwater improvements are funded separately through the stormwater utility fee, which provides up to \$150,000 per year (plus 10% contingency), and are bid in combination with the SMP program, which carries a separate budget of \$1,541,000 (plus 10% contingency).

The base bid SMP streets and limits are summarized in **Table 1** below.

Table 1		
Street	From	To
Alliston Ct.	Lowestone Rd.	Cul-de-sac
Ashmore Rd.	McCoy Rd.	Haviland Rd.
Bickley Pl.	Middlesex Rd.	Johnston Rd.
Buckley Rd.	Winfield Rd.	Ashmore Rd.
Center Dr.	Donna Dr.	Fishinger Rd.
Coventry Rd. <i>Striping Only</i>	W. Lane Ave.	Tewksbury Rd.
Chiselhurst Pl.	Johnston Rd.	Anson Dr.
Donna Dr.	Hillview Dr.	Center Dr.
Elginfield Rd.	Lowestone Rd.	Langport Rd.
Hillview Dr.	Johnston Dr.	Donna Dr.
Johnston Rd.	Kioka Ave.	Surrey Hill Pl.
Kioka Ave.	Middlesex Rd.	Fishinger Rd.
Langport Rd.	Lane Rd.	Folkstone Rd.
Lear Rd.	Edgehill Dr.	Clairmont Rd.
Lowestone Rd.	Elginfield Rd.	Alliston Ct.
Lymington Rd.	McCoy Rd.	Langport Rd.



Lytham Rd.	Kioka Ave.	Bickley Pl.
Middlesex Rd.	Fairfax Dr.	Woodbridge Rd.
Ridgeview Rd.	Tremont Rd.	Brandon Rd.
Riverside Dr. <i>Striping Only</i>	Norfolk Southern Railway	Cambridge Blvd.
Sandover Rd. <i>Striping Only</i>	Stonehaven Dr. High Visibility Crosswalks	Stonehaven Dr.
Surrey Hill Pl.	Anson St.	Fishinger Rd.
Wickliffe Rd.	Kioka Ave.	Kenyon Rd.
Winfield Rd.	Buckley Rd.	Middlesex Rd.
Zollinger Rd. Striping, All-Way Stop Conversion	North Star Rd. Intersection	

The SMP Alternate C streets and limits are summarized in **Table 2** below.

Table 2		
Street	From	To
Norbrook Dr.	Johnston Rd.	Donna Dr.
York Rd.	Northam Rd.	W. Lane Ave.

History

Street Maintenance Program

The Street Maintenance Program is an annual Capital Improvement Project involving mill-and-overlay repaving with new asphalt, spot curb replacement, and restoration of affected lawn areas. Streets are selected for maintenance based on physical inspections conducted on a two-year cycle: every block of every street in Upper Arlington is evaluated using the Pavement Condition Index (PCI) system.

The PCI system rates pavements on a scale of 0 to 100. Ratings are classified as follows: 0–10 (failed), 11–25 (serious), 26–40 (poor), 41–55 (fair), 56–70 (satisfactory), 71–85 (good), and 86–100 (excellent). Upper Arlington’s streets currently average a satisfactory rating. Pavement is evaluated based on:

1. Cracks
2. Ruts, bumps, depressions, shoving
3. Prior Patches and Seals
4. Potholes
5. Surface bleeding or weathering

6. Raveling

Recycled Asphalt Product (RAP) reduces the environmental footprint of paving operations, with costs that are roughly equivalent to or slightly less than virgin asphalt depending on the contractor's access to milling materials. A side-by-side pilot comparison on Mountview Road in 2019 showed no measurable difference in quality or performance. The contractor performs quality control testing to ensure RAP pavement meets specifications, and the City may engage a third party for independent quality assurance testing as needed. Mixes of up to 60% RAP are permitted. In keeping with the City's sustainability commitments, staff recommends awarding the alternate bids that include RAP.

Alternatives

Should City Council choose not to award Breck's Paving the full contract with Alternates A, B, and C, the following options are available:

- City Council could award Breck's Paving the base bid and Alternate A only, excluding the additional streets in Alternate B and saving approximately \$128,025.50.
- City Council could award Breck's Paving the base bid and Alternate B, forgoing RAP in favor of virgin asphalt. This would not align with the City's sustainability goals.
- City Council could award the contract to a different bidder. However, this would not be consistent with the City's policy of awarding to the "lowest and best" bidder.
- City Council could decline to authorize a contract with any bidder. This would delay resurfacing on streets with the greatest maintenance needs.

Attachments

1.	Ordinance No. 16-2026
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RECORD OF ORDINANCES

CITY OF UPPER ARLINGTON

STATE OF OHIO

ORDINANCE NO. 16-2026

TO AUTHORIZE THE CITY MANAGER TO ENTER INTO CONTRACT WITH BRECK'S PAVING FOR CONSTRUCTION-RELATED SERVICES FOR THE 2026 STREET MAINTENANCE PROGRAM AND STORMWATER IMPROVEMENTS CONSTRUCTION PROJECT

WHEREAS, the 2026 Street Maintenance Program (SMP) addresses the maintenance and improvement of the City roadway system; and

WHEREAS, this project was included in the 2026 Capital Improvement Program and is an annual project that consists of a mill and overlay with new asphalt pavement, spot curb replacement, and the restoration of affected lawn areas, and associated stormwater improvements; and

WHEREAS, the City determines which streets receive maintenance based on physical inspections of the roadway, and every two years, each block of every street in the City is physically inspected and evaluated by members of the Public Service Department with experience in such evaluations; and

WHEREAS, on March 31, 2026, the City received bids from four contractors for the combined 2026 Street Maintenance Program and Stormwater Improvements Project, including a base bid and alternates; and

WHEREAS, Breck's Paving Company submitted the lowest and best total bid of \$1,685,439.53, including a 10-percent contingency for either material; and

WHEREAS, Staff recommends awarding the base bid and all alternates to Breck's Paving Company for an amount not to exceed \$1,853,983.47.

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 Breck's Paving for construction-related services for the 2026 Street Maintenance Program and Stormwater Improvements Project for an amount not to exceed \$1,853,983.47, which includes a 10 percent contingency.

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

SECTION 3.

This ordinance shall take effect immediately upon passage.



Authors: Gary Wilfong, P.E., Public Service Director
Aaron Scott, City Engineer

Council Meeting Date: April 13, 2026

Subject/Legislative Item: Ordinance No. 17-2026 - To Authorize the City Manager to Enter into Contract with Strawser Paving Company for Construction-related Services for the 2026 Street Reconstruction Program Construction Contract

Purpose: To Maintain and Improve the Roadway System.

Executive Summary: Legislation authorizes the City Manager to enter into a contract with Strawser Paving for construction related services for the 2026 Street Reconstruction Program Construction Project.

Purpose and Impact

This ordinance authorizes the City Manager to enter into a contract with Strawser Paving in the amount of \$2,014,788.82 for the 2026 Street Reconstruction Program (SRP) Construction Contract.

On Tuesday, March 31, 2026, the City received bids from two (2) contractors. The results are summarized below:

	Base Bid	Alternate A	Subtotal
-			
Strawser Paving	\$1,831,626.20	\$0.00	\$1,831,626.20
Decker Construction	\$2,011,028.14	\$12,009.50	\$2,023,037.64
Engineer’s Estimate	\$1,959,845.05	\$0.00	\$1,959,845.05

*The budget for the construction portion of this project is \$2,200,000 plus 10% contingency totaling \$2,420,000.

Strawser Paving submitted the lowest and best total bid of \$1,831,626.20. With a 10% contingency, the total contract amount is \$2,014,788.82. Staff recommends awarding the base bid and Alternate A. The total contract amount is UNDER the set budget of \$2,420,000 by \$405,211.18.

The base bid includes road repair for the streets listed in Table 1, using virgin asphalt material. Alternate A allows substitution of recycled asphalt product (RAP) for the base bid streets. Additionally, this project includes the replacement of the inductive loop traffic detection at



Hastings Lane and Reed Road with radar detection.

The base bid SRP streets and limits are summarized in **Table 1** below.

Table 1		
Street	From	To
Beverly Rd.	Arlington Ave.	Andover Rd.
Elan Ct.	Kempton Dr.	Cul-de-sac
Fairlington Dr.	Fishinger Rd.	Donna Dr.
Fairlington Dr. <i>Mill and overlay only</i>	Donna Dr.	River Park Dr.
Fairlington Dr.	River Park Dr.	Kioka Ave.
Hastings Ln. <i>Mill and overlay only</i>	Romney Rd.	Reed Rd.
Hoxton Ct.	Surrey Hill Pl	Cul-de-sac
Kempton Dr.	Meekison Dr.	Reed Rd.
Meekison Dr.	Mackenzie Dr.	Kempton Dr.
Pevensey Dr. <i>Mill and overlay only</i>	Hastings Ln.	Hythe Rd.
Seaford Dr. <i>Mill and overlay only</i>	Hastings Ln.	Hythe Rd.
Shires Ct.	Kempton Dr.	Cul-de-sac
Surrey Hill Pl.	Johnston Rd.	Wallhaven Ct.
Surrey Hill Pl.	Wallhaven Ct.	Hoxton Ct.
Surrey Hill Pl.	Hoxton Ct.	Anson St.

History

Street Reconstruction Program

The Street Reconstruction Program is an annual Capital Improvement Project involving full-depth pavement reclamation, curb and gutter replacement, drive apron replacement, and restoration of affected lawn areas. Full-depth pavement reclamation means the road is excavated to approximately 16 inches, with the bottom 12 inches of base material stabilized by mixing with cement and the top 4 inches repaved with new asphalt.

Streets are selected for reconstruction based on physical inspections conducted on a two-year cycle: every block of every street in Upper Arlington is evaluated using the Pavement Condition Index (PCI) system.

The PCI system rates pavements on a scale of 0 to 100. Ratings are classified as follows: 0–



10 (failed), 11–25 (serious), 26–40 (poor), 41–55 (fair), 56–70 (satisfactory), 71–85 (good), and 86–100 (excellent). Upper Arlington’s streets currently average a satisfactory rating. Pavement is evaluated based on:

1. Cracks
2. Ruts, bumps, depressions, shoving
3. Prior Patches and Seals
4. Potholes
5. Surface bleeding or weathering
6. Raveling

Recycled Asphalt Product (RAP) reduces the environmental footprint of paving operations, with costs that are roughly equivalent to or slightly less than virgin asphalt depending on the contractor’s access to milling materials. A side-by-side pilot comparison on Mountview Road in 2019 showed no measurable difference in quality or performance. The contractor performs quality control testing to ensure RAP pavement meets specifications, and the City may engage a third party for independent quality assurance testing as needed. Mixes of up to 60% RAP are permitted. In keeping with the City’s sustainability commitments, staff recommends awarding the alternate bids that include RAP.

Alternatives

Should City Council choose not to award Strawser Paving the full contract with Alternate A, the following options are available:

- City Council could award Strawser Paving the base bid only, forgoing RAP in favor of virgin asphalt. This would not align with the City’s sustainability goals.
- City Council could award the contract to a different bidder. However, this would not be consistent with the City’s policy of awarding to the “lowest and best” bidder.
- City Council could decline to authorize a contract with any bidder. This would delay reconstruction on streets with the greatest maintenance needs.

Attachments

1.	Ordinance No. 17-2026
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RECORD OF ORDINANCES

CITY OF UPPER ARLINGTON

STATE OF OHIO

ORDINANCE NO. 17-2026

TO AUTHORIZE THE CITY MANAGER TO ENTER INTO CONTRACT WITH STRAWSER PAVING COMPANY FOR CONSTRUCTION-RELATED SERVICES FOR THE 2026 STREET RECONSTRUCTION PROJECT

WHEREAS, the City of Upper Arlington annually undertakes a Street Reconstruction Program (SRP) to maintain and improve roadway infrastructure, including pavement, curbs, gutters, drive aprons, and lawn restoration; and

WHEREAS, the City evaluates roadway conditions every two years utilizing the nationally recognized Pavement Condition Index (PCI), which provides a comprehensive and objective assessment; and

WHEREAS, Recycled Asphalt Pavement (RAP) has proven to meet performance standards with no added cost and supports the City's sustainability goals; and

WHEREAS, competitive bids for the 2026 SRP were received on March 31, 2026, with Strawser Paving submitting the lowest and best bid of \$1,831,626.20 for the base bid plus Alternate A (RAP), for a total contract value (including a 10% contingency) of \$2,014,788.82, within the budgeted amount of \$2,420,000; and

WHEREAS, it is therefore recommended that the City Manager be authorized to enter into contract with Strawser Paving for the 2026 Street Reconstruction Project.

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 Strawser Paving Company in an amount not to exceed \$2,014,788.82, which includes the Base Bid and Alternates A and B, and a 10-percent contingency, for construction-related services for the 2026 Street Reconstruction Project.

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

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



Authors: Suzanne Beach, Executive Assistant

Council Meeting Date: April 13, 2026

Subject/Legislative Item: Notice from the Ohio Department of Commerce Division of Liquor Control that an application has been filed for Taqueria Charritos LLC, Charritos Mexican Grill, 4740 Reed, Upper Arlington, OH 43220.

Purpose: The City Clerk has received notice from the Ohio Department of Commerce Division of Liquor Control that an application has been filed for Taqueria Charritos LLC, Charritos Mexican Grill, 4740 Reed, Upper Arlington, OH 43220.

Executive Summary: The City Clerk has received notice from the Ohio Department of Commerce Division of Liquor Control that an application has been filed for a new D5 Liquor Permit for Taqueria Charritos LLC, Charritos Mexican Grill, 4740 Reed 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 liquor type, D5, allows for spirituous liquor for on-premises consumption only, beer, wine and mixed beverages for on-premises, or off-premises in original sealed containers, until 2:30am.

History

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

Alternatives

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



Attachments

1.	CHARRITOS MEXICAN GRILL-2026-02-12 NEW
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UPPER ARLINGTON CITY COUNCIL
ATTN CLERK
3600 TREMONT RD
UPPER ARLINGTON OH 43221-1595

NOTICE TO LEGISLATIVE AUTHORITY

Form with fields: PERMIT NUMBER (08799190-1), TYPE (NEW), ISSUE DATE, FILING DATE (12/19/2025), PERMIT CLASSES (D-5), TAX DISTRICT (25242), RECEIPT NO, and TO (TAQUERIA CHARRITOS LLC, CHARRITOS MEXICAN GRILL, 4740 REED RD, UPPER ARLINGTON OH 43220, Muni/Village/Twp: Upper Arlington)

FROM 3/23/2026

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

MAILED 3/23/2026

RESPONSES MUST BE POSTMARKED NO LATER THAN 03/19/2026

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 08799190-1 (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.)



Authors: Suzanne Beach, Executive Assistant

Council Meeting Date: April 13, 2026

Subject/Legislative Item: Notice from the Ohio Department of Commerce Division of Liquor Control that an application has been filed for Wine Stein LLC, 3220 Riverside Drive, Suite C-2, Upper Arlington, Ohio 43221.

Purpose: The City Clerk has received notice from the Ohio Department of Liquor Control that an application has been filed for Wine Stein LLC, 3220 Riverside Drive, Suite C-2, Upper Arlington, Ohio 43221.

Executive Summary: The City Clerk has received notice from the Ohio Department of Liquor Control that an application has been filed for new C1 and C2 Liquor Permits for Wine Stein LLC, 3220 Riverside Drive, Suite C-2, Upper Arlington, Ohio 43221. 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

Descriptions for each permit type are listed below:

C1- Beer only in original sealed container for carry out only.

C2 - Wine and mixed beverages in sealed containers for carry out.

History

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

Alternatives



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

Attachments

1.	Wine Stein
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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: 10013824-1 PERMIT NUMBER, NEW TYPE, WINE STEIN LLC, 3220 RIVERSIDE DR., STE. C-2, UPPER ARLINGTON OH 43321, Muni/Village/Twp: Upper Arlington, 25242 TAX DISTRICT, FEB, RECEIPT NO.

FROM 3/16/2026

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

MAILED 3/16/2026 RESPONSES MUST BE POSTMARKED NO LATER THAN 04/16/2026

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 10013824-1 (TRANSACTION & NUMBER)

(MUST MARK ONE OF THE FOLLOWING)

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

WE DO NOT REQUEST A HEARING []

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

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

(Signature) (Title) - [] Clerk of City Council [] Township Fiscal Officer (Date)

(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
(rev. 2.12.25)