

City of Middletown, Ohio



Photo by Matt Brannan of the Municipal Garage from Smith Park

2016 Budget

January 1, 2016 to December 31, 2016



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Middletown
Ohio**

For the Fiscal Year Beginning

January 1, 2015

Jeffrey P. Evans

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the **City of Middletown, Ohio** for its annual budget for the fiscal year beginning **January 1, 2015**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

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

Principal Officials
January 1, 2016

Legislative

<i>Mayor</i>	<i>Lawrence Mulligan, Jr.</i>
<i>City Council Member</i>	<i>Steve Bohannon</i>
<i>City Council Member</i>	<i>Talbott Moon</i>
<i>City Council Member</i>	<i>Daniel J. Picard</i>
<i>City Council Member</i>	<i>Dr. Dora Bronston</i>

Executive/Administrative

<i>City Manager</i>	<i>Douglas D. Adkins</i>
<i>Community Revitalization Director</i>	<i>Kyle D. Fuchs</i>
<i>Director of Court Services</i>	<i>Steven P. Longworth</i>
<i>Acting Economic Development Director</i>	<i>Matt Eisenbraun</i>
<i>Finance Director</i>	<i>Jacob C. Burton</i>
<i>Fire Chief</i>	<i>Paul J. Lolli</i>
<i>Health Commissioner</i>	<i>Jacquelyn D. Phillips</i>
<i>Law Director</i>	<i>Leslie S. Landen</i>
<i>Police Chief</i>	<i>Rodney E. Muterspaw</i>
<i>Public Safety Director</i>	<i>David G. VanArsdale</i>
<i>Public Works & Utilities Director</i>	<i>Scott D. Tadych</i>

TABLE OF CONTENTS

Page	Page
Distinguished Budget Presentation Award -----	i
City of Middletown Officials -----	ii
Table of Contents -----	iii
Tables and Figures-----	vi
CITY OVERVIEW – Section 1	
Budget Message-----	1-1
Foundation Principles -----	1-11
Financial Policies and Goals -----	1-12
Goals and Objectives Update for 2015 -----	1-18
Goals for 2016-----	1-33
BUDGET OVERVIEW – Section 2	
Budget Process -----	2-1
Fiscal History-----	2-5
Major Programs and Functions -----	2-7
Fund Chart -----	2-12
Fund Classifications -----	2-13
Fund Structure-----	2-14
2016 Budget Summaries by Fund -----	2-16
Matrix by Fund Classification -----	2-19
Combined Funds – 2016 Budget Summary ---	2-25
Major Revenues – Trends and Assumptions --	2-26
Major Expenditures –Trends and Assumptions	2-32
Major Funds – Purposes and Resources -----	2-37
Changes in Ending Balance – All Funds -----	2-46
Position Summary by Department-----	2-49
Personnel History -----	2-51
Organizational Chart -----	2-53
Organizational Chart Fund Descriptions -----	2-54
Other Fund Descriptions-----	2-55
Department and Fund Relationship -----	2-57
GENERAL FUND – Section 3	
General Fund Revenue-----	3-1
General Fund Expenditures -----	3-4
General Fund – Annual Budget by Departments -----	3-8
General Fund Summary-----	3-10
General Fund Descriptions, Revenue and Expenditure Summaries:	
City Council Office-----	3-11
City Manager's Office -----	3-14
Finance Department -----	3-17
Department Summary of Expenditures---	3-19
Finance Administration-----	3-20
Treasury -----	3-21
Information Systems-----	3-22
Purchasing -----	3-23
Law Department -----	3-24
Department Summary of Expenditures ---	3-27
Law -----	3-28
Human Resources-----	3-29
Economic Development Department -----	3-30
Department of Public Safety-----	3-35
Division of Fire -----	3-37
Department Summary of Expenditures ---	3-39
Fire Administration -----	3-40
Fire Operations -----	3-41
Fire Training/Prevention -----	3-42
Division of Police -----	3-43
Department Summary of Expenditures ---	3-45
Police Administration -----	3-46
Criminal Investigation-----	3-47
Uniform Patrol-----	3-48
Police Services -----	3-49
Police & Fire Dispatch -----	3-50
Jail Management -----	3-51
Community Revitalization Department -----	3-52
Department Summary of Expenditures ---	3-56
Community Revitalization Administration	3-57
Community Center-----	3-58
Recreation-----	3-59
Community Development-----	3-60
Building Inspection -----	3-61
Building Maintenance -----	3-62
Planning -----	3-63
Public Works & Utilities Department	
(General Fund Divisions)-----	3-64
Department Summary of Expenditures ---	3-66
Engineering -----	3-67
Street Lighting-----	3-68
Parks Maintenance-----	3-69
Non-Departmental Expenditures -----	3-70
Transfers-Out Expenditures-----	3-72
SPECIAL REVENUE FUNDS – Section 4	
Special Revenue Fund Descriptions and Expenditure Summary-----	4-1
City Income Tax Fund -----	4-5
Tax Fund Summary-----	4-6
Taxation Division -----	4-7
City Income Tax Transfers-Out-----	4-8
Public Safety Levy Fund -----	4-9

TABLE OF CONTENTS

Page	Page
SPECIAL REVENUE FUNDS continued	
Auto and Gas Tax Fund-----	4-11
Fund Summary-----	4-15
Electronic Maintenance -----	4-16
Street Maintenance -----	4-17
Grounds Maintenance -----	4-18
Conservancy Fund Summary-----	4-19
Health & Environment Fund -----	4-21
Fund Summary-----	4-24
Health State Subsidy -----	4-25
Health Administration -----	4-26
Emergency Medical Service (EMS)	
Fund Summary-----	4-27
UDAG Fund Summary-----	4-29
Municipal Court Computerization Fund	
Summary-----	4-31
Law Enforcement Trust Fund Summary-----	4-33
Law Enforcement Mandatory Drug Fine	
Fund Summary-----	4-35
Probation Services Fund Summary-----	4-37
Termination Pay Fund Summary -----	4-39
Indigent Drivers Alcohol Treatment Fund	
Summary-----	4-41
Enforcement/Education Fund Summary-----	4-43
Civic Development Fund Summary-----	4-45
Municipal Court Fund Summary -----	4-47
Police Grants Fund Summary -----	4-51
Court IDIAM Fund Summary-----	4-53
Court Special Projects Fund Summary -----	4-55
Nuisance Abatement Fund Summary -----	4-57
Senior Citizens Levy Fund -----	4-59
DEBT SERVICE FUNDS – Section 5	
Debt Service Funds Descriptions and Expenditure	
Summary-----	5-1
Debt Table -----	5-3
General Obligation Bond Retirement Fund	
Summary-----	5-5
Special Assessment Bond Retirement Fund	
Summary-----	5-7
East End/Towne Boulevard Tax Increment	
Financing Fund Summary-----	5-9
Downtown Tax Increment Financing Fund	
Summary-----	5-11
Aeronca Tax Increment Financing Fund	
Summary-----	5-13
Airport/Riverfront Tax Increment Financing	
Fund Summary-----	5-15
Miller Road North Tax Increment Financing	
Fund Summary -----	5-17
Towne Mall/Hospital Tax Increment Financing	
Fund Summary -----	5-19
Renaissance North Tax Increment Financing	
Fund Summary -----	5-21
Renaissance South Tax Increment Financing	
Fund Summary -----	5-23
Greentree Industrial Park Tax Increment Financing	
Fund Summary -----	5-25
Made Industrial Park Tax Increment District	
Fund Summary -----	5-27
South Yankee Rd Tax Increment District Fund	
Summary -----	5-29
CAPITAL IMPROVEMENT FUNDS – Section 6	
Capital Improvement Fund Descriptions and	
Expenditure Summary-----	6-1
Policies for Capital Improvement Projects-----	6-3
Impacts of Capital Investments on Operating	
Budget -----	6-4
Capital Improvement Plan Projections -----	6-5
Capital Improvement Program Project	
Descriptions-----	6-8
Capital Improvement Fund Summary-----	6-10
Downtown Improvements Fund Summary -----	6-12
Airport Improvement Fund Summary -----	6-14
Water Capital Reserve Fund Project	
Descriptions-----	6-16
Water Capital Reserve Fund Summary-----	6-17
Storm Water Capital Reserve Fund Project	
Descriptions-----	6-19
Storm Water Capital Reserve Fund	
Summary -----	6-20
Sewer Capital Reserve Fund Project	
Descriptions-----	6-22
Sewer Capital Reserve Fund Summary -----	6-23
Computer Replacement Fund Summary -----	6-25
Property Development Fund Summary-----	6-27
Economic Development Bond Service Fund --	6-29
SPECIAL ASSESSMENT FUNDS – Section 7	
Special Assessment Fund Descriptions	
and Expenditure Summary-----	7-1
Central Ave. Sidewalk, Curb, & Gutter Fund	
Summary -----	7-2
ODOT Urban Paving Sidewalk, Curb, & Gutter	
Summary -----	7-4
2016 Concrete Repair Program Fund Summary	7-6

TABLE OF CONTENTS

Page	Page
ENTERPRISE FUNDS – Section 8	
Enterprise Fund Descriptions and Expenditure Summary-----	8-1
Water Fund -----	8-4
Water Fund Summary -----	8-8
Water Administration-----	8-9
Water Treatment-----	8-10
Water Maintenance -----	8-11
Water Fund Debt Service -----	8-12
Administrative Services -----	8-12
Water Fund Transfers-Out -----	8-12
Storm Water Fund -----	8-13
Storm Water Fund Summary -----	8-15
Storm Water Maintenance -----	8-16
Administrative Services -----	8-17
Storm Water Fund Transfers-Out -----	8-17
Sewer Fund -----	8-18
Sewer Fund Summary -----	8-22
Public Works & Utilities Administration -----	8-23
Sewer Administration-----	8-24
Wastewater Treatment-----	8-25
Sewer Maintenance -----	8-26
Sewer Fund Debt Service -----	8-27
Administrative Services -----	8-27
Sewer Fund Transfers-Out -----	8-27
Airport Fund Summary -----	8-28
Airport Operations -----	8-29
Airport Fund Debt Service -----	8-30
Airport Fund Transfers-Out-----	8-30
Transit Fund -----	8-31
Transit Fund Summary -----	8-32
Wellfield Protection Fund Summary-----	8-34
Wellfield Protection-----	8-35
Administrative Services -----	8-36
Solid Waste Disposal Fund Summary -----	8-37
Litter & Waste Collection-----	8-38
Solid Waste Disposal -----	8-39
Administrative Services -----	8-40
INTERNAL SERVICE FUNDS – Section 9	
Internal Service Fund Descriptions and Expenditure Summary-----	9-1
Municipal Garage Fund -----	9-2
Municipal Garage Fund Summary-----	9-3
Employee Benefits Fund Summary-----	9-5
TRUST FUNDS – Section 10	
Trust Fund Descriptions and Expenditure Summary -----	10-1
Police Relief and Pension Fund Summary -----	10-2
Fire Relief and Pension Fund Summary -----	10-4
FEDERAL GRANT FUNDS – Section 11	
Federal Grants Fund Descriptions and Expenditure Summary -----	11-1
HOME Fund Summary -----	11-2
Community Development Fund Summary-----	11-4
Community Development Act Escrow Fund Summary -----	11-6
Neighborhood Stabilization Program Fund Summary -----	11-8
STATISTICS & MISCELLANEOUS – Section 12	
Middletown, City in Brief-----	12-1
Middletown History Time Line -----	12-7
Statistics and Demographics -----	12-9
GLOSSARY – Section 13	
Glossary -----	13-1
INDEX – Section 14	
Index -----	14-1

TABLES AND FIGURES

<u>Table</u>	<u>Figure</u>	<u>Title</u>	<u>Page</u>
	2.1	Percentage of Budget by Major Function/Program	2-11
2.1		Revenue History of All Funds	2-26
2.2		Revenue History - Charges for Services for All Funds	2-27
2.3		Revenue History - Intergovernmental Revenues for All Funds.....	2-28
2.4		Revenue History - Intergovernmental Revenue Governmental Funds	2-28
2.5		Revenue History - Local Government Fund & Commercial Activities Tax	2-29
	2.2	Revenue Sources for All Funds	2-31
	2.3	Expenditure History by Category for All Funds.....	2-32
	2.4	Expenditure History of Personal Services	2-33
	2.5	Expenditure History of Contractual Services	2-34
2.6		Expenditure History of Capital Outlay	2-35
	2.6	Expenditure of all Funds by Category for 2016.....	2-36
	2.7	General Fund Revenue History – Property Taxes & Intergovernmental	2-39
	2.8	General Fund Expenditure History	2-40
2.7		General Fund Personal Services Expenditure History	2-41
2.8		General Fund Contractual Services Expenditure History	2-41
2.9		General Fund Commodities Expenditure History.....	2-42
2.10		General Fund Capital Outlay Expenditure History.....	2-42
2.11		City Income Tax and Public Safety Levy Revenue History	2-44
2.12		Funds Supported by City Income Tax	2-45
	3.1	General Fund revenue sources	3-1
3.1		General Fund revenue comparison by category – Five Year History	3-2
	3.2	Income Tax as a Percentage of General Fund Revenue.....	3-2
	3.3	Butler County property tax distribution.....	3-3
	3.4	Property tax distribution of the City's share of property taxes	3-3
3.2		General Fund department expenditures 2014-2016	3-5
	3.5	General Fund department expenditures by department for 2016.....	3-5
3.3		General Fund expenditure by category – Five Year History	3-6
	3.6	General Fund budget by category	3-6
	3.7	General Fund budget – Public Safety expenditures by category	3-7
	3.8	General Fund budget (excluding public safety) by category	3-7
	3.9	Ten year comparison of General Fund revenues and expenditures	3-9
4.1		Special revenue expenditures by fund	4-1
	4.1	City income tax receipts from 2010 to budget year 2016	4-2
	4.2	Source of Auto & Gas Tax revenues	4-2
	4.3	Source of Municipal Court revenues	4-4
4.2		Transfers of the City Income Tax receipts to other funds for 2014-2016.....	4-5
	4.4	Distribution of the City Income Tax receipts to other funds for 2016.....	4-5
4.3		Auto & Gas Tax Fund revenue sources for 2014-2016	4-11
4.4		Auto & Gas Tax Fund division expenditures for 2014-2016.....	4-11
	4.5	Auto & Gas Tax Fund division expenditures for the year 2016	4-11
4.5		Health & Environment Fund revenue sources for 2014-2016	4-21
4.6		Health & Environment Fund expenditures for 2014-2016	4-21
	4.6	Health & Environment Fund revenues and expenditures for 2016.....	4-21

TABLES AND FIGURES

<u>Table</u>	<u>Figure</u>	<u>Title</u>	<u>Page</u>
5.1		Debt Service expenditures by fund	5-1
5.2		General Obligation debt table	5-2
6.1		Capital Improvement expenditures by fund.....	6-1
6.1		Year 2016 budgeted expenditures from CIP Fund	6-1
6.2		Three-Year Capital Improvement Projections	6-2
7.1		Special Assessment Fund expenditures	7-1
8.1		Enterprise Fund expenditures	8-1
8.2		Water Fund revenues for 2014-2016	8-4
8.3		Water Fund division expenditures for 2014-2016	8-4
	8.1	Water Fund revenues and division expenditures for year 2016.....	8-4
	8.2	Comparison of water & sewer rates in area communities	8-5
8.4		Storm Water Fund revenues for 2014-2016.....	8-13
8.5		Storm Water Fund division expenditures for 2014-2016	8-13
	8.3	Storm Water Fund revenues and division expenditures for year 2016	8-13
8.6		Sewer Fund revenues for 2014-2016	8-18
8.7		Sewer Fund division expenditures for 2014-2016	8-18
	8.4	Sewer Fund revenues and division expenditures for year 2016.....	8-18
9.1		Internal Services Fund expenditures.....	9-1
10.1		Trust Fund expenditures	10-1
11.1		Federal Grant expenditures	11-1
12.1		City of Middletown Population 1940 to 2014	12-9

Section 1

CITY OVERVIEW



CITY OF
MIDDLETOWN, OHIO

January 5, 2016

Honorable Mayor Mulligan
Middletown City Council
Citizens of Middletown

Middletown is in the midst of a rebirth as a revitalized city! As with any rebirth, change is inevitable: the way we govern; the operations of the city; and our evolving economy. We can say with confidence that Middletown is looking to better times.

We have almost \$700 million in new construction coming to the City over the next two years. Unemployment in Butler County is down to approximately 5% for the third month. Our streets will be improved with \$3 million budgeted for paving this year. Downtown is alive more than ever with more new businesses.

We are very excited about 2016. Construction of AK Steel's Research and Innovation Center, NTE Energy's gas fired power plant, and new luxury apartments are currently under construction. Scheduled for later this year include the construction of the new high school, new out-lots for the mall galleria, and a new gas station along Commerce Drive.

The financial results from the city show that we've turned the corner. In 2014 and 2015 we experienced an increase in tax revenue of about 3 percent each year. Data shows that those increases came from a wide variety of sources, so improvement is happening in many areas of our economy. We remain focused on being fiscally responsible. We look for every opportunity to save and set priorities.

That being said, we have a huge amount of work to do to get the city back in shape. We are working on updating the costs to return our streets and sidewalks to good condition. We are working with the EPA to address our combined sewers and much of our water infrastructure is approaching one-hundred years old.

I've told my staff and I'll repeat... you can't fix Middletown on a Thursday. It will take years of doing the right things in economic development, crime reduction, and controlling expenses to rebuild our budget to a place where we can sustain not only what we have, but start meeting the deferred maintenance needs of the City moving forward.

We are working on an inclusive and open government while trying to revitalize the city. We will make mistakes. Many times, the only person who doesn't make a mistake is someone who tries and does nothing. If the status quo doesn't give us as residents what we need and want, the only answer is to start changing and trying new things. We will be trying new things and new ideas. Many will work, some will

BUDGET LETTER

not. I hope that we have the wisdom to know the difference and to continue the good and discontinue the nonproductive... and then we need to line up a new list of things to try to improve the City further.

Significant Statistics/Changes for 2016 Budget:

- Restructuring of some salaries based on regional wage survey to remain competitive with the area
- 1% cost of living wage increase for all employees
- Performance Based Incentive Program continues for all employees
- Income tax revenue is projected to increase 2.0% in 2016
- Workman's Comp costs increased 3% due to different plan (+\$645K) - reduces in 2017
- Health insurance costs increased 6% (\$430K)
- Water rate increases 7.5% for 2016 and 2017
- Storm water rate increase of 25¢ for 2016 and 2017

CITY STAFF

I have created a program to change the culture of city staff with a program called "The Middletown Way." It establishes common themes around the role of city staff, creates a sense of commitment to the cause of serving the citizens of our city, and sets priorities for delivering on their work. Council fully supports this effort and it is critical to make sure all employees are engaged and working towards the same common cause. The timing for this is also especially important as we embark on our rebirth as a revitalized city.

Virtually all City employees (union & non-union) have received no wage increase for several years. The Performance Based Compensation Program was developed to give all employees a one-time payment when income tax revenues increase in a one year period in relation to inflation. Because it is linked to tax revenues, it is recalculated each year. This calculation uses the income tax revenue and inflation rates based on a two year look back. It is not a raise that compounds and flows forward each year. We were able to make the first award in 2015. We are fortunate to have dedicated employees, and it is important to share a portion of the positive financial results outcome with the employees who work hard to deliver city services. The performance based payment for 2016 is \$500 for full-time employees and \$250 for part-time employees.

We are pleased to include a one-percent increase for all personnel in 2016. We also restructured some of the salaries based on a regional survey. As we continue to increase the number of jobs in Middletown, and the tax revenue that comes with that growth, we will work to provide the competitive compensation packages for our employees so that we can better retain and hire talented team members.

Like everyone during the recession, City hall had to cut back significantly on staffing levels over the past few years. In 2015, we have just over half the number of employees that we had just fifteen years ago, while still attempting to provide the same level of services for our citizens and businesses.

Having less to spend and fewer workers mean cities try to automate where possible. And because more people deal with city government directly -- whether it's sending their kids to public schools, riding public transit or having their trash picked up -- the need to perform effectively has far greater importance.

BUDGET LETTER

INFRASTRUCTURE

Priorities for the next few years are being evaluated. We have several large scale construction projects that will generate payrolls and related taxes of about \$3.5 million. It is best to plan ahead for identifying key projects that will best position Middletown for future growth and development. The following capital improvement programs enhance the community's business gateway and economic development measures.

Capital Improvement Programs for 2016 include:

General Capital Fund:

ODOT Urban Paving Program	\$ 970,000
Oxford State Road	\$3,850,000
Yankee Road – Phase 3	\$ 785,000
Salzman Road Extension	\$250,000

Water Fund and Storm Water Fund:

S. Verity waterline replacement	\$2,200,000
Oxford State Road	\$2,100,000
Aberdeen Storm Sewer	\$ 150,000

Sewer Fund:

WWTP Upgrades	\$ 350,000
System Replacement	865,000
Long Term Control Plan	400,000
Interceptor Sewer	\$1,000,000 (carryover from 2015)

DEVELOPMENT PROJECTS

Over the next year or so, the City will be working on several projects that will start laying the ground work for our city's path over the next decade. Among the projects being considered are:

A complete rewrite of our zoning code is in the works. A draft will be coming in the next few months for many of the components of the new zoning code. We need and want public feedback as to how you want your city to look over the next 10-20 years. In order to keep the public up to date on the process and allow for input on the project, the consulting firm has designed a project website at <http://www.MiddletownByDesign.com> where you can find more information about the project including document downloads and upcoming meeting dates. In addition to the project website, there is also a project Facebook page (Middletown By Design) where there will be ongoing discussions and questions regarding the project, updates on the process, and general information on how the public participates in this process. Any feedback gathered from the website or Facebook page will be used by city staff, consultants, and the city's elected and appointed officials in order to update the regulations that will help shape Middletown's future.

Community Visioning Process – Middletown Moving Forward, the city's community improvement corporation, is teaming up with the Community-Building Institute and other community groups to gather residents' input so that a vision and action plan can be developed to improve the city.

BUDGET LETTER

Topics to be addressed include arts and culture; diversity and inclusion; economy and jobs; education; environment, beautification and recreation; health, wellness and safety; housing and neighborhoods; and infrastructure and transportation. The year-long process is designed to engage with the community to get meaningful feedback so a vision can be developed along with action steps.

Downtown Planning – Downtown Middletown Inc., is working on updating plans for downtown including business recruitment and retention, the look and feel of downtown including outdoor seating, the entertainment district, the designated outdoor refreshment area and downtown amenities such as street light poles, benches, trash cans, etc. What do we want our downtown to be?

We came through an era during the recession where there were almost no resources to distribute. As we get stronger, let's continue to improve everything, including downtown, to make Middletown the best city to live in for our residents and to work in for our businesses. Our best Middletown is one city working to improve in all areas simultaneously.

Retail Business – As we work in economic development on the process of building jobs and workforce development for improving city revenues over time, one of the areas that hasn't received as much attention has been recruitment of retail business. While manufacturing, medical arts and other higher education/higher technology jobs may produce more income tax, our citizens need and want places to shop in Middletown. Right now, we all have to leave Middletown to get many of the consumer goods we want. Retail site selection often follows a different path from other business models. Retailers have a strong understanding of their core customers and they look for areas that have very specific characteristics and demographics when selecting new store locations. We are talking to several firms that provide data to retailers to help them make those future new location decisions. Those firms also work with municipalities to match regional and national retailers with cities that have the retailer's exact desired demographics. As we explore that process, we will likely partner with this type of firm moving forward to start bringing retail back to Middletown.

City Connectivity – As part of our assessment of the 2005-2010 City Master Plan, improving connectivity throughout the city was discussed as an unmet need. Recommendations for future focus on City connectivity included concepts such as:

- Planning for citywide multi-modal connections that cater to bike, public transit, cars, and walking to ensure that it is easy, fun, and convenient for people to get to Middletown's destinations (downtown, riverfront, parks, schools, shopping, and jobs).
- Designing citywide wayfinding signage that is designed for pedestrians, bicyclists, and automobiles.
- Maintaining public transportation options and review options to expand transit within Middletown.
- Reviewing other transportation initiatives such as bike sharing programs, shuttles, park and rides, etc. to determine if any such initiative is needed and would be supported.

Housing – Over 70% of our housing was built before 1970, and much of that older housing stock is two bedroom and it lacks amenities desired by today's households. With a large housing stock that is less attractive in the regional housing market, the residents of our city need to give thought to how we either change the mix of housing in the City to be attractive to new residents or how we turn the existing housing stock into an advantage and not a detriment in recruiting new families to the area. I hope to have discussions in 2016 with area realtors, area builders, area businesses and the public on how they believe

BUDGET LETTER

we can best position our housing stock to improve property values and recruit new families to Middletown to live.

The AK Steel Research and Innovation Center, a \$36 million facility is scheduled to open in the fall of 2016 and will be visible from I-75. This is one of the more complex deals I've seen in my ten years with the City. We have so many partners to thank for their contributions. I thank AK Steel for believing in and investing in Middletown. We will make them proud that they chose our city for this project and hope that it opens the door and show our commitment to other potential future partnerships.

It has been disappointing that our exit was one of the last to see development along I-75. That being said, we get one chance to develop this land in a way that helps create sustainable jobs, income tax, property tax, and amenities for our citizens. These are what I call fifty-year decisions. The impact of new East End development will be felt by the city in a positive or negative way for the next fifty years. This project, in my opinion, is a home run for the city. It keeps AK Steel invested in Middletown and offers a projected fifteen new high paying jobs when the facility is up to full staffing in future years. It is hopefully the beginning of many new projects coming to the East End over the next several years.

ECONOMY/EDUCATION

The national economy has made some strides towards improvement, but there remain many hurdles yet. We've seen some improvements but securing full employment will take additional work. Our economy has continued to shift away from manufacturing—where a strong back, good work ethic, and thirty years on the job earned a high school graduate a steady job and retirement—to jobs that require different skills. Education is critical for the betterment of the individual, the economy, and our community, whether it be a traditional college education—bachelor's degree and beyond—or an advanced technical certificate. Most everything in our economy has advanced—machines and systems are computer controlled, we are using more advanced materials in everything from manufacturing to home construction. It is vital that our workers have the necessary skills and access to acquiring new and improved skills in order to compete in a global jobs market. We have educational opportunities available in Middletown to develop almost any skill set. We are fortunate to have Miami University and Cincinnati State in Middletown; and that are both developing new programs, along with associate and bachelor degrees to help improve and develop our work force for jobs in the 21st century. The regional campus of Miami recently announced there was one-hundred percent job placement in two of its new degrees; and it achieved an overall eight percent placement rate for students in either careers or continued to advanced education. The city remains focused on working with our current employers and companies to help them grow—while also attracting new companies to the area to capitalize on our assets.

PUBLIC SAFETY

We are working on multiple public safety initiatives with the first hope of reducing calls for service in police and fire, reducing the costs and crimes associated with heroin addiction, and ultimately reducing the need and demand on public safety forces. That has to happen before we can really start to analyze whether changing the way we dispatch calls and jail arrestees will result in benefits to the City long term.

The city has partnered with the (Ohio) Highway Patrol for investigations of routine traffic accidents. The OHP specializes in that and this has freed officer time for local police work. It frees up the equivalent of one full-time officer over the course of a year—2,000 man-hours. The management team is charged to evaluate how we can best serve the citizens of Middletown, while improving operations and efficiency.

BUDGET LETTER

The State has directed us to reduce dispatch centers in Butler County; this team is charged with evaluating the best solution for Middletown — how we might partner with other agencies for effective and efficient service.

In fire, we went to first emergency first, which changed the way we dispatched manpower and equipment. The public often saw a fire engine following along behind an ambulance on the way to a call. This puts unneeded miles on the fire engine and reduces the life of our equipment. By not dispatching fire equipment on EMS calls, we reduce the overall dispatched vehicles and start to save money and wear and tear on our fire apparatus.

We are discussing automatic aid agreements and community paramedicine concepts with Monroe to expand service and efficiency in both communities. Community paramedicine is a new and evolving model of health care in which paramedics function outside their customary emergency response and transport roles. The purpose is to facilitate more appropriate use of emergency care resources and enhance access to primary care for medically underserved populations. These programs often take advantage of locally developed collaborations among emergency medical services and other health care and social service providers.

Community paramedicine can include prehospital services such as transporting patients with specified conditions not needing emergency care to alternative locations, releasing an individual at the scene of an emergency response rather than transporting them, or helping frequent 911 callers to access primary care or other social services. Community paramedicine also can include post-hospital services such as follow-up care for recently discharged patients, chronic condition support, and preventive care.

Ohio recently passed legislation making this program possible and we are talking to our neighbors and Atrium Medical Center to evaluate the concept for Middletown. In other states, it has provided superior health care, reduced response times, and reduced EMS and emergency room costs by millions of dollars annually.

In Police, we have activated a Community Oriented Policing task force to attack flare ups in crime. We are mapping crime quarterly and discussing with duty officers where and what types of problems are affecting police service "this week." The task force evaluates who, what and where the problems are occurring and takes action to stop whatever issue is pressing at the moment. Calls for police service and crime are down this year. As of September 30, 2015, the crime rate decreased 18.5% due to a variety of factors, including more community involvement. This is a reflection of the changing face of Middletown.

Even with the progress our city has made, we face continued challenges, and council is working to address those for the betterment of our community. The most significant, in terms of the human cost, is the Heroin Epidemic that is affecting our country, region, state, county and city. We must address this problem from new angles — the old ways are not creating change. We can no longer arrest and jail our way out of this problem. The financial cost to the city is large, but the cost to families and the individuals is immeasurable. Middletown is working regionally with many partners to grab ahold of the issues and develop new solutions. I am not an expert by any means, but have learned and recognized that we must work together to solve this growing drug problem. We are also putting together a community plan resulting from our series of Heroin Summits this year. As the details and funding come together, we hope to see reductions in addiction and thefts resulting from drug abuse in 2016.

BUDGET LETTER

We haven't paved our roads well or dealt with water and sewer infrastructure for decades. If we are going to make a meaningful change in those areas, we will need to divert more general fund dollars from public safety to infrastructure costs. The average community in the United States spends 57% of its General Fund each year on public safety. They have already made the changes in technology and manpower necessary to maintain public infrastructure. We have to do the same thing over time.

RECREATION

Quality of life continues to be one of my priorities. We are continuing the movies in the park and new to 2015 was the Color Run. We are exploring future plans for fishing tournaments at Smith Park, 3 on 3 basketball tournaments, an Obstacle Course-(Ex: Tough Mudder), BBQ in the Park, rotating bins of recreational equipment that can travel to parks in the city on a rotational basis, and a Baker Bowl City - Wide Skate Competition. We'll bring as many of these events to the city as possible with the money and staff available. Your city staff is committed to making Middletown a great place to work, play and live.

MUNICIPAL FINANCES

I will be the first one to say that municipal finances are not always clear and logical. Local, state and federal law impose certain rules on us designed to make sure that we are transparent in our operations and to provide checks and balances to make sure that the public's money is spent on proper purposes. To see our finances, please visit <http://www.cityofmiddletown.org/finance/transparency>.

You may or may not approve of how your tax dollars are being spent each year. Hopefully, you are supportive of most of the objectives set for the City. What I hope to provide to the public is a trust that we are spending money ethically and legally, even if you disagree with a particular project that funds are being spent on. We are independently audited each year as part of our financial reporting to make sure that we are following the rules. We additionally have extensive processes with our annual budget and our year end reporting that voluntarily go beyond the minimum requirements provided by law.

The Government Finance Officers Association (GFOA) established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal.

To receive this award the City must comply with specific goals set by GFOA. In addition to providing anticipated revenues and expenses, the City must also set goals and develop long range financial plans. The City received the Distinguished Budget Award for the 2015 budget. This is the 20th year the City has received this award.

The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (CAFR Program) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal.

BUDGET LETTER

In December 2015, the City was awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting for our Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2014. This is the 29th year the City has received this award.

PUBLIC UTILITIES

A 7.5% increase in water rates is scheduled for 2016 and 2017. Water rates are reviewed every two years while taking in consideration of operations, maintenance, and capital improvement costs. This increase will cost a typical residential user an additional \$2.22 per month. According to the annual Oakwood Water and Sewer Rate Survey for southwest Ohio, the city ranks as the 18th lowest out of the sixty-six communities surveyed as of March 1, 2015.

Council is also working on a number of fronts to address other issues in the city. Middletown has a proud history over two centuries, but with that history comes an aging infrastructure and dealing with new rules and regulations which must be addressed. Many cities in Ohio and the region face similar challenges. Our combined sewer system and related overflows are no longer acceptable by federal and state standards. The city has been in years-long discussions with the Ohio and U.S. EPA to attempt to resolve this. There are different points of view on how much we can afford and what is the most cost effective way to address the overflows. Every one recognizes the importance of preserving the environment, and we have seen dramatic improvements in water quality over the past several decades. We must work diligently and allocate our limited resources carefully to solve this challenge.

Older parts of Middletown, like many other older cities across the nation, have combined sewers that drain both rain water and sanitary sewage. The combined sewer flow is transported to the waste water treatment plant during dry periods. When there are significant rain events, the combined sewers are overloaded with rain water and they discharge the overflow at several points into the river. This is consistent with the normal design of sewer systems of the past. The bulk of the overflow discharged into the river is rain water; however, it is mixed with a small percentage of sewage.

The Environmental Protection Agency's CSO Control Policy, published April 19, 1994, is the national framework for control of combined sewers. The Policy provides guidance on how communities with combined sewer systems can meet Clean Water Act goals. The EPA requires that cities with combined sewers implement long term control plans to address the overflows into the river.

The City of Middletown is in active discussions with the EPA on a solution to address our combined sewer overflows into the river. There are multiple techniques and technologies that can be used to address this issue. Multiple alternatives specific to our situation are being evaluated by staff and the EPA. The alternatives are all expensive. The future costs of dealing with our combined sewers and upgrading aged sewer and waste water infrastructure to move us compliantly and sustainably into the future will likely be between \$280-450 million when complete.

Funding options for these improvements are limited primarily to user fees. Yes... that means we are going to be raising sewer rates substantially over the next several years. We will be discussing this in the local newspaper, at City Council meetings and on our city web page. We'll let the public know well in advance when to expect the increase in their monthly bill.

BUDGET LETTER

Regardless of the final EPA solution and the resulting cost, our hope is that using smaller rate increases now and in the future spread out over time will be easier on the public than very large raises at one time in the future. It's an imperfect solution to a very expensive problem that won't be going away.

NEIGHBORHOOD CODE ENFORCEMENT

One of the goals for Community Revitalization for 2015 was to bring eight neighborhoods completely back to code compliance. I'm a firm believer that how we look as a city matters. If we want to bring new families to the City, reduce crime and increase property values, our neighborhoods have to look and be inviting to all.

One of the challenges the City faces in property code enforcement is providing lower income families the ability to bring their property back into property code compliance. Often the deferred maintenance repairs needed are beyond the homeowner's budget. One of the ways we have worked on this problem without using tax dollars is to partner with organizations like People Working Cooperatively and Group Work Camps. Support to Encourage Low Income Families (SELF), a Butler County Non-Profit Agency, has been working with Group Work Camps for the past six years. Group Work Camps is a missionary group out of Colorado that brings high school age kids into lower income neighborhoods under adult supervision to make housing and accessibility repairs to lower income housing. They provide labor and all needed materials for repairs. The city has also partnered with many churches and social service agencies to make repairs to hundreds of houses in the City. This has brought many properties back into code compliance. We have demolished over four-hundred houses where the cost of repairs simply made no sense given the value of the house.

As we get further down the road of code enforcement, the houses get more challenging. How do we as a city handle a house worth \$50,000 that needs over \$10,000 in external repairs just to get the outside back into compliance? Should that house be repaired at all if the owner can't afford the repairs needed?

We are going to try a new option for 2016. It may or may not work, but we are trying to find real ways to bring neighborhoods back up without forcing homeowners out. As a homeowner, you always have the existing options when faced with a property code violation. 1.) Fix it yourself, or 2.) We abate it and assess it to your property taxes,

In 2016, we're going to look at a third option. We abate it, but you can work off the cost by providing community service work reimbursed at \$25/hr. As an example, if you had \$500 worth of abatement work, you could have the work done by the city and then do 20 hours of community service work to pay off the repairs. This does a few things. Number one, it brings a few more properties into compliance in our neighborhoods. Second, it isn't being done for free. The homeowner has some investment in the work being done. Third, while the home is now in compliance, the homeowner can provide 20 hours of beautification work in other parts of the city to clean a park, paint a picnic shelter, whatever, in their neighborhood to improve the overall look of the city.

I'm not under any illusion that the community service work done would normally cost the City \$25/hr. It is a tool to get compliance and not make homeowners indebted to us indefinitely. This may or may not work, but we believe it is worth a try to help additional homeowners find a way to comply with the property maintenance code.

BUDGET LETTER

These are difficult questions with no good answers. The problems above don't even touch on the City's responsibility to keep parks and sidewalks and streets in good condition. We have a lot of work ahead of us but we're working hard to start making changes in how your government operates and how your city looks.

COMMUNITY AND GOVERNMENT

One of the nicest surprises I have encountered since I became City Manager is the outpouring of citizens asking how they can help. This is a city that wants to improve and anytime I ask, people are ready to lend a hand. It will take all of us working together to improve our image and our look.

As I keep saying, you can't fix Middletown on Thursday. It's going to take years of doing the right thing every day to move us back to sustainability. We are step one or two of the ten steps to do that.

Cities have far fewer resources than states or the federal government and more responsibilities to people on a daily basis, cities have to be scrappy and creative when it comes to delivering services and running their operations. We have challenges to overcome, however we are on the right path to our rebirth.

Working together as a council, government and ultimately the entire community are critical to our future successes. Progress has been made ... We are on the road to a new era ... the rebirth and revitalization of Middletown! Have faith, things are improving.

Regards,



Doug Adkins
City Manager

FOUNDATION PRINCIPLES
FOR
THE MUNICIPAL CORPORATION OF
THE CITY OF MIDDLETOWN, OHIO

VISION
Middletown - A Better Place

MISSION

We will make Middletown a special place to live, work and visit by providing, in an efficient and responsible manner, a broad range of public services, which foster a safe, healthy and prosperous community. We are committed to achieving our vision in collaboration with our citizens.

VALUES

As we work toward the accomplishment of our mission, the following values will help guide our action and lead us to success:

INTEGRITY

Integrity promotes trust; trust promotes success. We will be truthful, honest and fair as we strive for the highest standards of performance in the work place.

SERVICE

Our product is service; our customers are our friends and neighbors in the Middletown Community. We will take personal responsibility for resolving problems. We will strive to do more than is expected.

PEOPLE

People are at the heart and purpose of everything we do. We will listen to and consider the ideas and concerns of our citizens and our colleagues. We will treat all people with respect and dignity.

FISCAL ACCOUNTABILITY

We are stewards of a high trust. The money we use to provide public services will be spent responsibly and effectively.

COLLABORATION

We must collaborate and think win-win. In today's world, more can be accomplished through cooperation than competition. We must have teams and partners to become the best. We must be problem solvers.

FINANCIAL POLICIES AND GOALS

BENEFITS OF ESTABLISHED FINANCIAL POLICIES

- Adds to credibility and public confidence. Shows City's commitment to fiscal integrity.
- Directs attention to total financial condition of the City.
- Avoids short run solutions to financial emergencies.
- Gives continuity to handling of the City's financial affairs. Outlasts Management and Councils.

FINANCIAL REPORTING POLICIES

GOAL: To meet the Ohio Revised Code deadline of July 15th for adoption of the annual Tax Budget.

ACTION: Adoption of annual Tax Budget by the end of June each year enables the City to easily meet the July 15th deadline required by the Ohio Revised Code.

GOAL: To submit a Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association (GFOA) for the Certificate of achievement for Excellence in Financial Reporting review.

ACTION: Completion of the City's financial statements and annual audit by June 30th each year makes possible the submittal of the City's CAFR. The City has achieved this prestigious recognition each year since 1986.

GOAL: To submit City's annual operating and capital budgets document to the GFOA for Distinguished Budget Presentation Award Review.

ACTION: After Council deliberation of the City Manager's budget and a public hearing on the resulting document, an annual budget is presented for adoption prior to December 31 each year. A formal Appropriations Budget Document is published and submitted to GFOA prior to March 31 of the following year.

REVENUE POLICIES

GOAL: To work toward stabilizing year-end carryover cash balances by reducing the need to depend upon carryover balances to balance each year's budget.

ACTIONS: The City will estimate its annual revenues by an objective, analytical process.

The five-year revenue forecast will be constantly updated as situations change.

The City will establish all user charges and fees at a level related to the cost of providing services.

Operating revenues in the Water Fund and Sewer Fund will be maintained at levels sufficient to maintain debt coverage requirements. Water and sewer rates will be reviewed every two years.

The City Airport Fund will maximize its use of FAA grants.

The City Transit Fund will rely on the Federal and State Governments for a minimum of two-thirds of its annual funding.

FINANCIAL POLICIES AND GOALS

The City Solid Waste Disposal Fund charges will cover contractor refuse pickup charges and any debt service issued to finance the City landfill.

RESERVE POLICIES

GOAL: To maintain sufficient reserves in each fund to allow the City to avoid emergency employee reductions in force and abrupt service charge increases.

ACTIONS: The City will maintain a minimum of 15% of its annual General Fund expenditures as a contingency reserve in its General Fund.

The City will maintain a contingency reserve in its Employee Benefits Fund sufficient to cover claims incurred, but not yet reported.

The City's equipment reserve fund shall maintain a balance sufficient to provide for the timely replacement of City equipment according to the equipment replacement plan.

All other City funds will carry specified contingency reserves specified in the City's five-year Financial Plan.

BUDGETARY POLICIES

GOAL: To provide for stabilization of the budget.

ACTIONS: Current expenditures will be paid for with current revenues.

Each budget will provide for adequate maintenance and replacement of capital plant and equipment.

Each year, the City will update its five-year revenue/expenditure projection for all major operating, capital, and debt service funds.

Each month, Management and City Council will be given a summary report of revenues and expenses to date versus budget.

The total of expenditures in the General fund for all personnel related costs will be kept below 80% of the total budget.

The budget for all funds will meet the State of Ohio's definition of a balanced budget. The State of Ohio requires that each fund's beginning of the year cash balances plus the fund's projected annual revenues are equal to the annual expenditure appropriation of each fund.

FINANCIAL POLICIES AND GOALS

EXPENDITURE POLICIES

GOAL: To use internal accounting controls to ensure that appropriations are not overspent.

ACTION: Prior to the issuance of purchase orders, corresponding amounts of appropriations are reserved by the use of encumbrances for later payment to assure that appropriations are not overspent. Unused and unencumbered appropriations lapse at the end of each fiscal (calendar) year.

EXPENDITURE/EXPENSE POLICIES

GOAL: To obtain the highest quality of materials and supplies at the most advantageous price for the City.

ACTIONS: The City utilizes a centralized procurement function through the Purchasing Division of the Finance Department.

State of Ohio laws governing purchasing procedures for cities are followed.

Where formal bidding procedures are not required, the City encourages competition through means of an informal bidding process.

CAPITAL IMPROVEMENTS POLICIES

GOAL: To assure the safety and usefulness of the City's capital assets including its infrastructure.

ACTIONS: All capital improvements will be made in accordance with the City's capital improvements plan.

The City's five-year capital improvements plan will be updated annually.

The City will project its equipment replacement needs for the next five years, and will update this projection annually.

The City will aggressively seek state and federal funds that are available for all capital improvements.

The City will maintain its capital assets at a level adequate to protect them and to minimize maintenance costs.

INVESTMENT/CASH MANAGEMENT

The City Administration has developed a written investment policy that establishes clear responsibility for and limitations on the City's investment of public funds. The primary objective of the policy is the preservation of capital and the protection of investment principal.

The City Treasurer manages City investments. The City Finance Director reviews the investments each quarter. The City Treasurer and the City Finance Director review or revise the City investment policy annually.

Investments in derivatives are not allowed.

FINANCIAL POLICIES AND GOALS

The types of investments authorized under the City's policy are:

- Certificates of deposit of banks located in Middletown
- Obligations of the United States Government
- Star Ohio, the State Treasurer's Asset Reserve Investment Pool
- Obligations of the City of Middletown
- No load money market funds that are restricted to investing only in direct obligations of the United States Government

The City's investments at December 31, 2014 are summarized as follows:

	Average Maturity	
	Fair Value	Years
US Treasury Bills	\$9,142,923	0.27
US Treasury Notes	2,564,399	0.79
Star Ohio	2,432,683	n/a
US Money Market Funds	<u>9,302,077</u>	n/a
	<u><u>\$23,442,082</u></u>	

CASH MANAGEMENT PRACTICES

City funds are invested as quickly and efficiently as possible. At the same time, cash balances are maintained as long as possible to maximize interest income. Among cash management/investment practices used by the city are:

- All funds are deposited to City bank accounts within 24 hours of receipt.
- City income tax withholding payments are collected in a bank lockbox and are deposited the same day as they are received.
- City checks are drawn on a controlled disbursement account. Checks clearing against this account are presented for payment before 10:00 A.M. each business day. The City Treasurer transfers all money not needed to pay the checks being presented to the City's Star Ohio account each day for immediate investment.
- The City is using the services of five bank trust departments to invest over \$30 million of City funds that are not immediately needed to cover City obligations. The investments at these banks are allowed to go out for as long as five years to maximize yield.

FINANCIAL POLICIES AND GOALS

DEBT POLICY

The City of Middletown's debt policy to maintain the general obligation and self-sustaining debt at a reasonable level is as follows:

- Long-term borrowing will be confined to capital improvement projects, and the City will never use long-term debt for current operations.
- Short-term borrowing (one year or less) will be used only in connection with capital improvements that will be funded, upon project completion, with bonds.
- Where possible, the City will use special assessment or other self-supporting debt. All water, sewer, and solid waste debt issues will be self-supporting. Tax money will not be used to support these Enterprise Funds debt obligations.
- The City will not exceed its legal debt limit.

DEBT INSTRUMENTS

The City of Middletown's outstanding debt consists of the following types of debt financing instruments available under Ohio State Law.

General Obligation Bonds and Notes

General obligation bonds and notes are backed by the full faith and credit of the City. Debt service is provided by income tax, property tax, or service charges on behalf of Enterprise Fund general obligation debt. General obligation notes are issued for up to twelve months maturity while general obligation bonds are issued for three, five, ten, or twenty years, depending upon the project being financed. Voted approval for the issuance of general obligation notes and bonds is not required until legal debt limits are reached (see debt limits section).

Special Assessment General Obligation Bonds

Special assessment general obligations bonds are also backed by the full faith and credit of the City. Debt service is provided by special assessments paid by property owners on whose behalf the City has issued the bonds. Even if assessments are not paid, the City remains liable for the payment of principal and interest on special assessment bonds. However, the County sells the properties with delinquent assessments at tax sale and the City receives the proceeds of the sale to satisfy the delinquent assessments due.

CURRENT OBLIGATIONS

At December 31, 2015, the City of Middletown bonded and unbonded debt consisted of:

General Obligation Bonds/Notes (Governmental Funds)	\$27,180,728
General Obligation Bonds/Notes/Lease (Proprietary Funds)	<u>12,440.882</u>
Total	\$39,621,610

FINANCIAL POLICIES AND GOALS

Moody's Investors Service, a national bond rating Service Company, rates the City of Middletown's bond issues. Moody's conducted the City's most recent bond rating review in July 2013 and maintained Middletown's rating of Aa3 (upper medium grade bonds.)

DEBT ADMINISTRATION - STATUTORY LIMITATIONS

Ohio State law provides that a municipality's total outstanding debt principal shall not exceed 10.5% of the City's total assessed valuation. State law further provides that a City's total outstanding unvoted debt principal shall not exceed 5.5% of its total assessed valuation. Self-supporting debt such as general obligation bonds to be retired with Enterprise Fund revenues, special assessment debt, Ohio Water Development Authority loans, and Ohio Public Works Commission loans are exempted from this limitation.

At December 31, 2015, the City's compliance with the 10.5% and the 5.5% limitation statutes were as follows:

Total Assessed Valuation	\$658,393,520
(a) 10.5% Limit	\$ 69,131,320
Total Amount of City Debt subject to the 10.5% limit	<u>(20,003.073)</u>
Amount Available Within the 10.5% Limit	<u>\$ 49,128,247</u>
(b) 5.5% Limit	\$ 36,211,644
Total Amount of City Debt subject to the 5.5% limit	<u>(20,003.073)</u>
Amount Available Within the 5.5% Limit	<u>\$ 16,208,571</u>

There are no immediate plans for additional general obligation debt in the governmental funds, although there is a balance of \$19.5 million of unvoted debt limit capacity. However, we do plan to issue debt for special assessment capital projects. Property owners will be assessed for the cost of these projects.

The debt table below illustrates the total, exempt, and debt subject to limitations based on the total amount of assessed property valuations for the city of Middletown.

	ALL DEBT	EXEMPT	SUBJECT TO LIMIT
General Obligation Bonds	\$ 24,375,784	\$ 7,549,705	\$ 16,826,079
Special Assessment Bonds	\$ 1,857,889	\$ 1,857,889	\$ -
Police & Fire Pension Accrued Liability	\$ 947,055		\$ 947,055
Enterprise General Obligation Bonds	\$ 11,345,944	\$ 10,210,943	\$ 1,135,001
Capital Leases (Water/Sewer Meters)	\$ 1,094,938		\$ 1,094,938
Notes	0		\$ -
Total Debt	<u>\$ 39,621,610</u>	<u>\$ 19,618,537</u>	<u>\$ 20,003,073</u>

2015 GOALS and OBJECTIVES UPDATE

City Manager/ Other

1. Landlords – work with local organizations on information gathering, best practices on leasing, screening tenants, code enforcement collaboration, and explore issue of buying tax foreclosure properties. Plan for support to be completed by June 30, 2015.
RESULT: Staff has worked with the landlord association on tenant screening, the eviction process, and the Chronic Nuisance Ordinance. Work will be ongoing as issues arrive, this project is complete.
2. Chamber of Commerce– 2015 partnership plan with objectives by March 31, 2105
RESULT: The City Manager has breakfast with the Chamber President and the School District Superintendent once a month to review operations in all three organizations. The Chamber is in the process of re-evaluating their objectives and the City will wait until that process is complete to set up further partnerships. June 30 update: The City is starting a Visioning process for future projects. Given that both organizations are re-evaluating priorities, cancel this project for 2015 and review for new partnerships when both organizations are ready to collaborate.
3. Longer term – improve city census education levels and median income levels
RESULT: This long term goal will incorporate many areas for improvement and will be on-going for a few years.
4. Review possible Butler County partnerships – dispatch/jail, Port Authority, water services, Land Bank - Ongoing
RESULT: Ongoing discussion continue but no new partnerships in progress at this time.
5. Create twelve quality of life events in Middletown during 2015 and utilize Downtown Young Professionals Group for projects.
RESULT: City Manager worked with various community groups and the Park Board for additional youth sports activities, additional programming for city parks and to create a July 4th weekend fireworks display. In 2015, the Downtown Young Professionals Group implemented movies in the park, a Latino festival, and a fall Color Run in October. Also, a July 4th event was held for the community (Broad Street Blast) in Smith Park with fireworks, live bands, food and activities.
6. Develop a felony re-entry program with Katrina/ Ministerial Alliance, Chamber and Cincinnati State – Completion by December 31, 2105
RESULT: Other local non-profit organizations have taken the lead in this area. City project cancelled.
7. Look at the Middletown Promise concept again - Completion by June 30, 2015
RESULT: No new data or progress in the community. Project cancelled.
8. Expand volunteers – poll senior staff, where would they be effective? – Explore by June 30, 2015
RESULT: No progress on this goal. Move to 2016 in coordination with new Volunteer Coordinator duties in Community Revitalization.
9. 2012-2017 Strategic Plan update – to be completed by March 31, 2015
RESULT: With the Master Plan assessment complete, staff will review five year Strategic Plan and revise.

2015 GOALS and OBJECTIVES UPDATE

10. Establish a program for employees establishing a set of values and aspirations.
RESULT: The City Manager's office, working with Human Resources, established "The Middletown Way" program for City employees to model their behavior each day while they work.

Communications Intern

1. Post goals/objectives/progress year-to-date on the City web page – by March 31, 2105
RESULT: Goal and objectives are on the home page of the City's website under "Popular Links" and labeled "Quarterly Reports".
2. Facebook/ Linkedin updates - ongoing – by March 31, 2015
RESULT: Updates are given at least weekly and also displayed on the home page of the City's website.
3. Prepare water bill flyer inserts – Quarterly starting March 31, 2015
RESULT: Informative flyers are inserted with utility bills on a quarterly basis.
4. Monthly newspaper column – by March 31, 2105
RESULT: Discussions with the local newspaper lead us to believe that there are more effective ways to get news out to the community.
5. Ongoing positive press releases to media/ posting to web page – by March 31, 2015
RESULT: Ongoing process. This goal is considered completed.
6. Expand Community Calendar to list internal and external events – Assume control by March 31, 2105
RESULT: Community Calendar is available on the home page of City's website.
7. City Manager blog – Create by June 30, 2105
RESULT: City Manager "blogs" weekly on the City's website on various subjects from current issues to informative topics. City Manager Blog: citymanagermiddletown.com
8. TV Middletown – monthly city update programming – By June 30, 2015
RESULT: Some programming completed. Working as much as possible with TV Middletown on additional programming. Complete.
9. Community Public Relations Video – CGI Communications. Explore with plan by September 30, 2015
RESULT: Videos completed. Editing and finalization is ongoing with intention to utilize the videos by the end of the first quarter of 2016.

2015 GOALS and OBJECTIVES UPDATE

Community Revitalization

1. Set 2015 demolition goals based on grant funding available – to be completed by March 31, 2015
RESULT: Current goals include 30-50 properties through Neighborhood Improvement Program grant and 8-10 properties through CDBG grants when funding arrives mid year. CDBG Grant is expected to arrive up to 120 days late this year. This may impact 2015 demolition progress.
2. Solve code enforcement computer issues – to be completed by January 1, 2015
RESULT: Staff met with Information Systems and was shown another way to log-in the system (through the city server) which should help prevent losing work when a signal is lost.
3. Volunteer code enforcement staff – whole city coverage by end of 2015
RESULT: Project is currently cancelled. A broader, thorough evaluation of our housing stock and property values needed to be completed before taking action in specific areas. That housing study will be completed during the first quarter of 2016.
4. Eight neighborhoods back in total code compliance by end of 2015. List of neighborhoods by March 31, 2015
RESULT: 8 Target Neighborhoods are Douglass, South, Sunset Park Place, Highlands, Euclid Heights, El Dorado, Lewis, and Barbara Park. These have been selected because they are along main routes coming into town and most are at the center of the city. Group Work Camps completed approximately 30 homes in July.
5. Aggressive vacant lot program – Completed and implemented by June 30, 2015
RESULT: Project cancelled for 2015. Evaluation of our housing stock and property values are needed to be completed before taking action. Housing study will be completed during the first quarter of 2016. Based on the data produced and City Council direction on policy, this may be reassigned in 2016.
6. Full code enforcement abatement/ with liens – in place by June 30, 2015
RESULT: There are several issues with completing this project.
 - 1) Right now we are take violators to court and if they don't comply with the court order, we take them back for contempt. After that, if they still don't comply we could look to abate it. But there are issues with those individuals who make \$800/month and have \$750 in bills and simply don't have the money. The City would want to be able to provide violators with realistic options such as: 1.) Fix it yourself, 2.) We abate it and assess it to your property taxes, 3.) We abate it, but you can work off the cost by providing community service work. The volunteer coordinator we are potentially budgeting for next year could have projects ready to go. I feel it would be best to wait until 2016 when we have that person on board. The coordinator could find work, track hours worked, and provide church groups or other civic organization that could possibly abate the violations for them.
 - 2) There is also the issue of cost. Do we limit the abatement to some percentage of the tax assessed value? Some properties will cost too much. Where will properties fit in if the required work is beyond the owner's ability and beyond the ability of our social service partner programs?
 - 3) When we incorporate this, the City should concentrate abatements to a single neighborhood, complete that neighborhood and then move on to the next. Most likely it

2015 GOALS and OBJECTIVES UPDATE

would be wherever the Division of Police task force is working at the time. This way we aren't shot gunning all over the city and we don't have the complaints of selective enforcement.

Given the issues identified, the City will continue to work on these issues and address the issues in 2016. Project cancelled for this year.

7. Use Land Bank to seize property from vacant/absent owners in town who don't comply – Develop policies and tools by December 31, 2015

RESULT: As planning started, it became clear that a broader, thorough evaluation of our housing stock and property values needed to be completed before taking action.. A housing study will be completed during the first quarter of 2016 and based on the data and City Council direction on policy, this may be reassigned in 2016.

8. Add neighborhood infrastructure plan for 2016 – Plan incorporated into 2016 budget

RESULT: Waiting upon housing study which will be completed in the first quarter of 2016 to determine plan.

9. Re-occupation goals for homeowners, vacant apartments – Plan in place by March 31, 2105

RESULT:

a. Result: According to 2009-2013 Census ACS Estimate, there are still 3,554 vacant housing units in the city. We question that the number is that high but don't have another valid source to measure against. Of the occupied units, 44% of them are renter-occupied. So nearly half of the housing in town is a rental.

b. Plan:

- Continue demolishing blighted housing to reduce over supply of obsolete housing
- Incorporate chronic nuisance ordinance to make it very difficult to rent to problem tenants
- For the time being, continue to use HOME dollars for down payment assistance to encourage ownership.
- Look into point of sale ordinance to ensure properties can't be sold if they are not in code compliance

c. Goal:

- Reduction of vacant housing by 25% (888) by the end of 2016
- Reduce the rental occupancy rate to 35% by the end of 2016

10. Reduce vacancy by 200 residential housing units – to be completed by December 31, 2105

RESULT: Awaiting completion of housing study in early 2016 for an evaluation of our current housing stock before we can accomplish this goal.

11. Complete HUD Consolidated Plan on time – Completed and submitted by March 31, 2105

RESULT: Completed and submitted to HUD before deadline.

12. Incentive Program for employees to live in Middletown – Completed by September 30, 2015

RESULT: Project cancelled. Demolition and new construction requirements took most of our capacity this year, requiring that some projects be delayed or cancelled.

2015 GOALS and OBJECTIVES UPDATE

13. Re-evaluate the HOME down payment program. Is it the best use of HOME funds to promote ownership or should we consider making the homeowner come up with the down payment and offering HOME funds for renovations to qualifying new homeowners? - Review in 2015 and incorporate any recommended changes into 2016 budget

RESULT: As planning began, it became clear that a broader, thorough evaluation of our housing stock and property values were needed to be completed before taking action in this area. That housing study will be completed during the first quarter of 2016. Based on the data produced and City Council direction on policy, many of these items may be reassigned in 2016.

Economic Development

1. Create a One Stop Shop – concept to be completed by January 1, 2015

RESULT: The concept and initial programming are complete.

2. Master Plan update – to be completed by January 1, 2015

RESULT: The assessment of the 2005-2010 plan is complete. The assessment listed completed objectives in the original Master Plan and recommended new areas for consideration. City Council has reviewed the assessment. Many of our grants require a current Master Plan so staff will shift this timeframe to 2016 in order to plan for a new, updated project, to budget the funds, and to engage the community.

3. 2012-2017 Strategic Plan update – to be completed by March 31, 2015

RESULT: With the Master Plan assessment complete, Staff will review five year Strategic Plan and Revise in May 2015 and transfer to City Manager.

4. One stop shop concept in operation – to be completed by March 31, 2015

RESULT: Staff successfully input three projects and was able to pull the permit information. June 30 update: Outside testing this summer. System was used internally and staff met in July and voted it is ready to roll out to the public. Local businessman, Steve Dillman, will use for a little while to try out, and Information Systems is adding additional elements but it seems to function well at this point.

5. Plan to partner with incentives - Small Business Development Tools - to be completed by March 31, 2015

RESULT: We have been working more closely with small business counselors to facilitate projects, engaging local lenders, and supporting a proposed new host through Miami University Middletown. Discussions are going well with Miami and we anticipate finalizing the arrangement by October 1, which coincides with SBA calendar. The Miami connection will open the door to several opportunities. New incentives that are proposed will need to be funded – We will review these as part of the budget process.

6. Develop economic development incentives breakeven worksheet – to be completed by January 1, 2015

2015 GOALS and OBJECTIVES UPDATE

RESULT: Complete. Proposed incentives are now calculated on a one page sheet which clearly spells out costs, incentives proposed, and requirements in investment and/or new jobs to meet the incentives.

7. Competitive incentives package – complete with required Council approvals, City Schools agreement on property taxes and the ability to use the Port Authority effectively by March 31, 2015.

RESULT: A draft research of neighboring communities' incentive offerings is complete and the next phase will require a funding plan; We created a forecasted "needs" sheet for incentives and reviewed with Finance Director; but need a direction for "next step" for funding.

- Staff worked with Middletown City Schools to develop standard incentive agreement;
- Staff will start a similar discussion with Franklin City Schools.

8. Continue to develop partnerships with Dayton/Cincinnati cities and Warren/Butler Counties – Ongoing

RESULT: Staff members serve on Boards and Commissions of the Cincinnati USA Chamber (aka REDI Cincinnati), Dayton Development Coalition, International Economic Development Council, and Ohio Economic Development Association.

9. Workforce Development goals – Strategy and plan by June 30, 2015

RESULT: Facilitated workforce alliance with the local Chamber of Commerce to create a best practices discussion; Started an interview project with interns to assess successful social media practices; Continue to participate in workforce dialogue; support grant applications with Finance, and workforce development with local agencies. We are exploring additional ways to identify concrete workforce development measures.

10. Economic development policy/strategy (See Piqua) – to be completed by September 30, 2015

RESULT: In the process of changing Economic Development Directors. Project cancelled.

11. East End economic development plan – New Program Director/Assistant Economic Development Director – to be completed by June 30, 2015

RESULT: Assigned to the Economic Development Director. East End Economic Development Plan includes several components. We have made progress and continue to move forward. The plan includes:

- 1) building ready sites as noted above;
- 2) growing financing tools-we have obtained an EB5 tentative certification from the state to create a Targeted Employment Area which will provide investors the opportunity to invest at a lower level (\$500,000 vs. \$1 million) to stimulate new projects.
- 3) creating a marketing flyer-finished;
- 4) recruiting a key project to jumpstart development of other acreage (AK) –achieved;
- 5) working with New Covenant Church to partner on driveway alignment for AK project – achieved;
- 6) setting up a meeting with Warren County Engineer to discuss plan for improvement to Union Road-August 11;
- 7) prospecting for new hotels on Reyton site. Will continue discussions continue with 2 prospects targeting a full service hotel and some meeting space;

2015 GOALS and OBJECTIVES UPDATE

8) meeting with owner of Dayton Children's building to prospect for new tenants to fill the space;
9) coordinating with staff to facility new construction with Hplex for Cincinnati Eye Institute \$4 million building;

10) attending REDI site selection all start event in July, and the upcoming Warren County Site Selector event in August;

Next steps, which will be completed in conjunction with the ED strategic plan in Oct. are 1) schedule an additional site selection or industry conference this year and plan several for next year, 2) dig deeper to mine contact data for those industries; 3) prepare additional industry-focused marketing material and create stand-alone website 4) host a developer day to continue to generate developer interest.

12. Retail economic development plan – to be completed by January 1, 2015

RESULT: Contracted with Buxton, a retail recruitment firm, to develop opportunities for the city.

13. Build ready sites with marketing – Actively marketing by March 31, 2015

RESULT: We have hired an additional Assistant Economic Development Director to expand capacity. As of August 7th, facilitated initial partnering discussion with potential development partner for Mad Rivers Site in Renaissance District and generated interest in the concept.

Concurrently, working with the investment group to move forward with due diligence to gain site certification through the state of Ohio. While Ohio has not finalized the program yet, due diligence is underway for Mad Rivers Investments properties; 3 stages of due diligence are completed; appraisal quote is being obtained; next step is work with owners to hire broker. July 24, forwarded site summary to REDI Cincinnati. Middletown will be a key player in the certification program, starting with the 209 Mad Rivers Investments acreage, and potentially encompassing up to 650 acres. The State will need to assist with some of the cost of the program as they previously did with Job Ready Sites funds.

Finance

1. Develop a plan to collect all delinquent taxes owed the city – Plan in place by March 31, 2015

RESULT: This has become a more complex decision than originally planned. Staff will be exploring technology and collection options to identify and most efficiently collect delinquent taxes. Reset completion date to 2016.

2. Develop a plan to collect all delinquent water bills owed to the city – Plan in place by March 31, 2015

RESULT: Staff is exploring both collection and certification of delinquent accounts as part of the property tax lien process. Delinquent water bills may be certified to the County no later than September 30 of each year.

3. Develop a plan to know that all withholding is coming to the City – Plan in place by June 30, 2015

RESULT: New tax software greatly improves our reporting ability. As this system becomes operational in 2016, we should see much improved ability to know who is and is not withholding income tax in the city.

4. Lean Process the Tax Division to streamline operations – to be completed by March 31, 2105

RESULT: Project on hold awaiting results of new software implementation.

2015 GOALS and OBJECTIVES UPDATE

5. Explore new tax software as part of the fix - to be completed by June 30, 2015
RESULT: Change in the Ohio tax laws required new software which has been purchased and will be installed and implemented in April 2016.
6. Better phone response when calling the City – to right department the first time, answered quickly – to be completed by January 1, 2015
RESULT: This is an area that still needs additional planning and work. Training is scheduled for 2016.
7. Hire Assistant Finance Director – to be completed by January 1, 2015
RESULT: Hired new Assistant Finance Director in October 2014. Due to departure of Finance Director during 2015, this position was vacant again. Hired another new Assistant Finance Director who will start in February 2016.
8. Assist Health Department in building a 5 year finance plan - to be completed by March 31, 2105
RESULT: Completed five year plan for revenues and incorporated into City's Financial Plan.

Health Department

1. Five-year sustainable plan for revenues – to be completed with Finance by March 31, 2015
RESULT: Health staff has developed a five year plan to restore some services lost during the recession. The increase in staff and programming costs will be covered by a combination of new grants, fees for services rendered, and increased funding by the City's General Fund as approved by Council in each year's budget.
2. Cross training from other departments to help with coverage – Plan in place by March 31, 2015
RESULT: Minor work accomplished on this objective. Reset for additional work and review in 2016.
3. Can we adjust fees to keep the office open? – to be completed by January 1, 2015
RESULT: Project cancelled until June 2016 due to staffing levels.

Human Resources

1. Program to capture and then publicly recognize employee achievements in education, training, military, volunteer services, etc. – to be completed by June 30, 2015
RESULT: With the departure of Human Resources Manager, this project was cancelled.
2. Intra and inter departmental team building opportunities program – to be completed by December 31, 2015
RESULT: City Manager and Human Resources staff have worked to create a number of meetings and team building exercises across departments. Project completed.

2015 GOALS and OBJECTIVES UPDATE

3. Wage survey for the organization with a plan to be competitive by the end of 2016 – Wage survey by March 31, 2015, plan completion by December 31, 2015
RESULT: Wage survey completed and implemented as part of the 2016 budget.
4. Career training program tied to step increases – to be completed by December 31, 2015.
RESULT: Project cancelled for 2015 due to lack of resources.
5. Cross training opportunities to cover low coverage positions – Developed by December 31, 2015
RESULT: Limited progress on this item due to lack of resources.
6. Succession planning for the organization – to be completed by December 31, 2015
RESULT: Some success. Cross training in many departments and utilization of mid-level managers to fill in for department heads on various projects and meetings. This will be an ongoing goal.
7. Non-monetary reward/incentive program for outstanding work – to be completed by March 31, 2015
RESULT: The city partnered with Miami University Middletown to have interns work on this project. Their final report and recommendation was received April 18. Staff will review and make recommendations for implementation in 2016.
8. Organization-wide incentive bonus program based on increasing revenues – to be completed by January 1, 2015
RESULT: The City implemented a Performance Based Compensation plan as part of the 2015 budget. The theory behind the Performance Based Compensation program was to utilize only funds that were available in each year for payments, thereby avoiding having to lay off employees or to continue to make cost of living payments in down revenue years. This payment is a one-time payment and not a cost of living increase which compounds annually.
9. Diversity/Sexual Harassment training scheduled on a routine basis – Training Schedule by March 31, 2015
RESULT: Schedule complete. 2015 Training will focus on communications with the public; 2016- harassment training; 2017 – diversity training; 2018 Ethics training. In addition, the City held supervisory training on fielding harassment complaints on April 9, 2015.
10. In house leadership class offered? – Employee Development Academy in 2015?
RESULT: Classes for Employee Development Academy began in April of 2015. This leadership class is for any supervisor/manager/director in the organization who either wishes to improve their leadership skills or who has been identified as needing additional training by their supervisor. In addition, the City has implemented an Advanced Orientation Program for new hires.
11. New employee City tours restored – Tours starting second half of 2015
RESULT: As part of the Advanced Orientation Program, new hires were taken on a bus tour of the City on April 23, 2015. This will be a part of the program moving forward.

2015 GOALS and OBJECTIVES UPDATE

12. Additional LEAN training for the organization – At least twice in 2015
RESULT: Identifying potential LEAN projects and discussing sharing resources with Monroe. Although LEAN training is available, we do not have sufficient mid-level staff ready to attend. Move to 2016.
13. Explore reduced work-week concept to make non-union jobs competitive – Evaluation and recommendation to be completed by March 31, 2015
RESULT: Using an area wage survey and future reallocation of pay ranges to accomplish this goal without changing the work week. Project cancelled.
14. All Human Resources awards/recognition presented quarterly at all-employee meetings – Starting at April 2015 All-Employee Meeting
RESULT: Recommendations on employee recognition completed. With departure of manager, there is not enough staff to complete this project. This project moved to 2016.
15. Organize the following 2015 events schedule:

January	All employee meeting to discuss 2015 City goals/objectives
February	All employee breakfast/lunch at Fire Headquarters
March	Employee Association Event
April	All Employee meeting to discuss 1 st Qtr. Goals/Objectives results
May	Employee Association Event
June	All Employee picnic – Smith Park
July	All Employee meeting to discuss YTD progress Goals/Objectives
August	Employee Association Event
September	(last week) All Employee meeting to discuss YTD progress Goals/Objectives
October	Halloween in City Building
November	Employee Association Event
December	City Christmas Party

RESULT: Most of these activities were implemented in 2015. Some of the events were cancelled.

Law Department

1. Complete reorganization of the department – to be completed by January 1, 2015
RESULT: Reorganization was completed by reclassifying the Human Resources Manager and two City Prosecutors as Assistant Law Directors in the 2015 budget. As a result of the reclassification, the three Assistant Law Directors are now being utilized and cross-trained in all City law functions during 2015.
2. Cross train all attorneys in all areas – to be completed by March 31, 2015
ACCOMPLISHMENT: All attorneys are now trained for prosecution, work in Human Resources, civil issues, City Council meetings, and contract review are ongoing and will continue until all attorneys can be utilized in any needed function.
3. Complete contract review in one week turnaround – to be completed by March 31, 2015
RESULT: Improved turnaround. Training is ongoing with all attorneys on contract review and as training is completed, there will be more staff available to handle spikes in legal review work. Complete with occasional exceptions due to work load.

2015 GOALS and OBJECTIVES UPDATE

4. Be prepared to file and litigate civil public nuisance cases on behalf of Middletown Police and Community Revitalization– to be completed by June 30, 2015
RESULT: Complete, and can be implemented, if needed.
5. Reconsider the use of a chronic nuisance ordinance with police – to be completed by June 30, 2015
RESULT: Complete and passed by City Council.

Planning/Zoning/Historical

1. New Historic District in older neighborhood as a revitalization tool? Rehabarama? – Explore possibilities with recommendation by September 30, 2015
RESULT: Project cancelled. As we review housing stock, it became evident that a broader approach to balancing our housing stock was needed. A housing study will be completed in first quarter of 2016 to offer additional guidance on what long term changes are needed in our housing stock to improve occupancy and property values.
2. Finish zoning rewrite –to be completed by December 31, 2105
RESULT: First draft close to completion. We advised our vendor that it was more important to get the best code possible than to get it done during 2015. The final version should be adopted mid-year in 2016.
3. Interim control district to protect existing paperboard and old AK headquarters sites?
Recommendation by March 31, 2105
RESULT: Since we are rewriting the zoning code, this could be a good time to implement this. Our code currently reads: “An Interim Development Control (IDC) Overlay District is intended to temporarily regulate the establishment of uses, construction of new buildings and demolition or alteration of existing structures in areas where the adoption of amendments to the Middletown Zoning Code or Official Zoning Map have been proposed in a comprehensive plan, community plan, urban design plan or urban renewal plan.” However, the new zoning code is scheduled to be completed by the end of 2015 and a longer term approach may be to utilize the land bank to seize nonproductive land. We will not implement an interim control district at this time and will instead explore whether there are individual properties that should be secured through tax foreclosure and the land bank process

Public Safety, Division of Fire

1. Finish automatic aid agreements with Monroe/Franklin including I-75 responsibilities – to be completed by March 31, 2105
RESULT: Discussions with Monroe have reached a drafting stage for a possible collaboration. Discussions are ongoing with Franklin. Discussion with Monroe have reached a drafting stage for a possible collaboration. Project will be ongoing in 2016.
2. Reduce EMS calls through education/fees/dispatch, etc., 15% over 2014 levels – to be completed by December 31, 2105

2015 GOALS and OBJECTIVES UPDATE

RESULT: We did not reduce EMS calls in 2015. We are making progress in defining and mapping calls for services. This project will be ongoing in 2016.

3. Plan to review and potentially eliminate all non-essential duties given staffing levels- report to be completed by March 31, 2105

RESULT: Project cancelled. Staff is reviewing all duties as we move into 2016..

4. Pursue Monroe fire dispatch by Middletown to whatever logical end – to be completed by March 31, 2105

RESULT: Still negotiating and evaluating possible dispatch options. Ongoing discussion with Butler County and other jurisdictions.

5. Develop policy and possible fee schedule for false alarms/ non-emergency runs, requests for public service (similar to off-duty police fees) – to be completed by December 31, 2105

RESULT: Project moved to 2016.

6. Work with staff on community para-medicine concept with other local partners – throughout 2015

RESULT: This concept is still being defined at the state level. Work is ongoing, project will be reviewed further in 2016.

7. Fire department participation in staff projects/task force/Boards/Commissions, etc. – throughout 2015

RESULT: Improved staff involvement in city projects. Consider goal completed.

8. Work with staff on community response to heroin – throughout 2015

RESULT: Fire staff has been actively involved in the 2015 Heroin Summits and development of the Summit Plan. Project completed.

9. Work on capital grants to start replacement of older equipment – capital equipment plan with cost requirements completed by December 31, 2015

RESULT: Ongoing work and review on this goal.

Public Safety, Division of Police

1. Formal agreement with Ohio State Patrol to handle automobile accidents – to be completed by March 31, 2105

RESULT: Completed

2. Plan to reduce Part 1 crimes by 15% from 2014 number in 2015 – by January 1, 2015

RESULT: Plan submitted on time and includes short and long term strategies for reducing crime including items such as task forces to address crime hot spots, updating our record software to allow more advanced crime mapping and real time crime trends, work with the heroin task force to address addiction, addition of a chronic nuisance ordinance to address problem properties, and expanding the list of crimes reportable online to free up officer time for prevention/ reduction of crime. Part 1 crimes (the most serious crimes) are down more than 15% versus same period last year.

2015 GOALS and OBJECTIVES UPDATE

3. Continue more public interaction with bike patrols, etc. – Ongoing
RESULT: Bike patrols and neighborhood policing have opened dialogue with the public.
4. Make a software update/ upgrade plan during 2015 for records – to be completed by December 31, 2015
RESULT: Still evaluating dispatch and jail options which will affect the selection of software. Project cancelled for 2015.
5. Place surveillance cameras in Douglass Park and evaluate their effectiveness for use in other City parks or high crime areas - Cameras in place by January 1, 2015, Recommendation for use in other parks by December 31, 2015
RESULT: Cameras are operational at Douglass Park. Large planters have been placed in the parking lot to keep drug dealers and users from cruising through the parking lot for hand to hand sales. No further incidents in Douglas Park in 2015. MPD will review options in 2016 to explore static cameras such as those located in the park and the use of mobile cameras which can be moved and have the ability to feed camera pictures directly to MPD dispatch/headquarters.
6. Form an active partnership with landlord group to promote best practices and work on crime reduction – March 31, 2015
RESULT: Complete, ongoing as mutual issues arise.
7. Add at least two new Neighborhood Watch groups in 2015
RESULT: Five (5) new Neighborhood Watch groups have been established in Middletown neighborhoods.
8. Actively work with Department of Community Revitalization to permanently deal with problem properties. – Active implementation plan in place by September 30, 2015 to include public nuisance litigation with Law Dept.
RESULT: Progress in ongoing. Staff changes and computer programming are being implemented into 2016 to fully address nuisance properties. Full roll out of the Chronic Nuisance Ordinance is expected in March or April 2016.
9. Reconsider with the Law Dept. the Chronic Nuisance Ordinance concept – June 30, 2015
RESULT: Chronic Nuisance Ordinance adopted by City Council. Complete.
10. Consider wider use of Reserves for task forces such as junk motor vehicle removal, reporting for stolen bikes, etc. – Review and Recommendations by June 30, 2015
RESULT: We are using reserves at times (although not daily yet) to do vacation checks and to remove JMV. We plan on increasing this practice. The vacation checks save our officers valuable time. The City just had a patrol test recently and we are down in reserves (due to our own hiring and several existing reserves leaving for full time jobs at other agencies) – we are trying hard to increase our reserve pool. We have not had them handle stolen bike reports to date. This project is as complete as possible for 2015 until more reserves are available for duty.
11. Work with MFD on changing dispatch requirements for EMS services – to be completed by December 31, 2105
RESULT: Ongoing, but not complete.

2015 GOALS and OBJECTIVES UPDATE

12. Quarterly crime mapping and change in criminal responses – Quarterly updates
RESULT: Quarter maps are complete and posted to the MPD Facebook page for review by the public.
13. Pursue Monroe fire dispatch by Middletown to whatever logical end – to be completed by March 31, 2015
RESULT: Still negotiating and evaluating possible dispatch options. Ongoing discussion with Butler County and other jurisdictions.

Public Works

1. Hire a Garage Superintendent – January 1, 2015
RESULT: Garage Superintendent appointed.
2. Provide an updated cost of paving the City's roadways along with a 25 year plan to put all paving back to at least "fair" condition. Look at options to reduce lane miles for low traffic locations and impact of combined sewers and grants on the overall price tag.
RESULT: Completed June 30, 2015
3. Update our Facility needs with costs and provide a 10 year plan to bring all facilities back to acceptable maintenance standards. Complete by June 30, 2015
RESULT: Project completed.
4. Develop a ten year plan to return all sidewalks to city standards including costs. Complete by June 30, 2015
RESULT: Project completed.
5. Work with Keep Middletown Beautiful and other partners on a 10 year Right of Way/ Median beautification program including costs using low maintenance landscaping. Complete by June 15, 2015
RESULT: Project cancelled. We will look at this again next year.
6. Change all of the street lights on Central Avenue downtown to one type of bulb, either white or off white. Complete by March 31, 2015
RESULT: Project cancelled. Downtown Middletown Inc. is starting a comprehensive Master Plan process in early 2016 which will address amenities, including street lights, as part of the overall downtown plan.

Traffic/Streets

1. Review of traffic downtown – would two way traffic calm streets? Recommendation by June 30, 2015
RESULT: 2016 Connectivity study will address this and other traffic issues.

2015 GOALS and OBJECTIVES UPDATE

2. Review and plan to speed traffic – reduce time from I-75 to Downtown, late night traffic – blinking thoroughfares? (Like Mason?); reduce number of traffic signals along SR 122? Complete with Recommendations by December 31, 2105
RESULT: 2016 Connectivity study will address this and other traffic issues.
3. Plan to review and possible reduce lane miles of pavement – Example Breiel, University. Could we reduce lanes, turn one into bike path, expand median, etc., to help with paving requirements and calm traffic? – Completed with Recommendations by September 30, 2015
RESULT: Project cancelled. As further information is gathered, the city will undertake a connectivity study in 2016 covering pedestrian, bicycle and automobile traffic.

Transit

1. Mid-year review of routes after completion of HUD Consolidated Plan/ Master Plan/ Crime Reduction Plan – Reroute transit in support of housing and workforce goals. – Complete by September 30, 2015
Result: Project cancelled. Earlier pieces have not been completed to allow a new look at transit bus routes.
2. Plan to use Transit as a para-medicine transport in appropriate situations – Ongoing in 2015
Result: Project cancelled. Community Paramedicine is still being developed as a concept state-wide and 2016 should see further planning in this area.

Parks

1. Work with Park Board to develop a 10 year Park Plan and policies – to be completed by September 30, 2105. The Plan should include:
 - Removal of dead trees on city property and throughout the city
 - Evaluation of the number, size and amenities at each park and recommendations for upkeep, etc., given available finances. Do we abandon/consolidate, etc.?
 - Develop ten public events in our park system for 2015.
 - Work with Keep Middletown Beautiful on the possibilities of an Adopt a Park program for care, maintenance, equipment upgrades, recycling opportunities, etc.RESULT: Project cancelled. With limited resources to date, there is no immediate funding available to start a long term park program. We will continue to look at partnership opportunities with Park Board to improve recreation and park opportunities.

2016 GOALS and OBJECTIVES

City Manager Goals:

- Continue to expand communications to the public & region
 - Continue with the City Manager Blog
 - Expand Social Media avenue
 - Continue interaction with Boards and Commissions
 - Assist Economic Development with Communications/ Public Relations
 - Begin quarterly public meetings
 - Hold a “Coffee with the City Manager” event twice in 2016
 - “Happy Hour with the City Manager” to be held twice in 2016
- Continue to Develop Quality of Life events during 2016
- Continue Long Range Planning
- Utilize Civic Development Fund for a Connectivity/Bike path plan for the City
- Connect with local realtors and conduct a Housing Study of needed changes in our housing stock
 - Include the public in those discussions
- Utilize Civic Development Fund to work with retail recruitment professionals to bring business to Middletown
- “Transform Middletown” Crew -- Develop a community oriented crew whose sole purpose is to improve the look of Middletown
- Middletown Moving Forward Visioning Process -- Continue work with Community Building Institute and Middletown Moving Forward to finish the public visioning process
- Continue Restructuring of Public Safety –
 - Address alternative staffing in Fire
 - Develop the Community Paramedicine Concept
- Continue Long Range Planning: 2017
 - Create a new Master Plan for the City
 - Add Parks and Recreation Department back to the budget

Community Revitalization:

- Expand code enforcement program with two additional code inspectors
- Develop abatement program – additional \$150K for abatement in 2016
- Coordinate with police to heavily enforce the most troubled neighborhoods
- Continue demolition of blighted structures using available funds
- Develop a vacant lot program utilizing the land bank where feasible
- Continue demolition efforts in targeted neighborhoods in coordination with police
- Continue \$25,000 funding for recreation in 2016

2016 GOALS and OBJECTIVES

Department of Finance:

- Implement new state tax rules and guidelines for income tax
- Implement new software for income tax
- Additional Information Technician added to Information Systems to assist with new software implementation in tax, future implementation in public safety, and increased web presence communications needs

Department of Law:

- Start succession planning for eventual retirement of Law Director
- Train all legal staff on Civil issues, City Council meetings, Union Negotiations, HR issues
- Develop a Pool of Legal Talent for Future Needs

Human Resources:

- Improve the Position Classification Plan to accurately reflect position descriptions, classifications, and the resulting performance appraisals and salary systems
- Expand HR training opportunities with assistance from full time Human Resources clerk.
- Implement a comprehensive staff development program to include customer service training, a leadership institute and basic supervisor training
- Maintain a quality city personnel program that is responsive to management and employee needs

Economic Development:

- Retention visits to businesses - visit, document sales force, and complete 100 visits
- Coordinate with Downtown Middletown Inc. to create a downtown development plan
- Promote a cooperative environment that supports workforce development through proactive programs that are business led and demand driven
- Site Development
 - Certified sites: move forward to complete certification efforts
 - Contact developers to explore development partnerships for certified sites
 - Facilitate buildout of Greentree Industrial Park land
 - Master plan a site layout for hospital 80 acres and North Pointe 20 acres
 - Begin marketing of STM/Wrenn property
- Downtown Development
 - Target key sites for redevelopment and coordinate

2016 GOALS and OBJECTIVES

- Work with organizations involved with downtown concerns to facilitate the development of the general downtown
- Work with downtown property owners to increase occupation of available spaces
- Work with Metro-Parks, Convention and Visitor's Bureaus and others to support recreation and visitor activities to increase amenities
- Airport
 - Manage the Capital Improvement Plan to promote and support increased development as outlined in the airport strategic outlay plan
 - Continue to streamline airport operations to increase net receipts and increase number of users
 - Complete the airport Standard Operating Procedures documents
 - Complete a long term maintenance plan for airport facilities

Planning/Zoning:

- Coordinate with public works/engineering to create a downtown transportation plan
- Implement the new zoning ordinance with updated plan
- Split current Planning Director position into two positions - a Senior Planner and a Zoning Administrator
- Review future areas of focus; particularly land banking and public works

Public Works Department:

- Continue replacement program for older LED traffic signals & signal heads at 20 intersections
- Improve construction processes to deliver project completion in a timely manner
- Continue to build on the Geographic Information System
- Continue discussions with US EPA regarding implementation of a viable Long Term Control Plan
- Implement fully web-based bid advertising system
- Physical and video inspections of storm water piping system- repair or replace defective pipe
- Reline manholes to prevent inflow of ground water and voids in pavement
- Reduce storm water conveyed contaminants, solids and debris to Waste Water Treatment Plant
- Replace twelve inch spiral weld water main on Old Verity Parkway
- Replace water main on Central Ave from University to Central
- Tie in twelve inch water main on Oxford State Road - from Breiel Blvd. to Ottawa Street

2016 GOALS and OBJECTIVES

Traffic/Streets

Increase the number of streets paved by the Street Department

- Our crews will do the mill and fill program, eliminating the need for an outside contractor
- Utilize Asphalt Zipper on streets, alleyways and/or parking lots
- Finish Central Avenue project

Parks

Refurbish landscaped beds in the City and replant where necessary

- Monitor tree removal and replacement
- Qualify for Tree City USA for the 7th year

Public Safety, Division of Fire

- Continue the First-Emergency-First Operational Profile
- Work towards at least 15 firefighters on duty per day
- Reduce overtime cost by 50% from \$318,000+ to \$159,000
- Transfer Engine/Medic 85 to Headquarters Station 83
- Explore use of part-time and/or 40-hour fire/EMS personnel
- All promotions should be accomplished by the end of 2015 or early 2016
- As firefighters retire we will use an alternative staffing model to replace those leaving while maintaining a minimum of 14 full time career personnel on duty each day
- Work on capital grants to start replacement of older equipment and relocation of fire stations with cost requirements by December 31, 2016
- Implement an automatic aid agreement with Monroe
- Explore combining Monroe Fire Dispatch with Middletown Police & Fire Dispatch
- Work with Atrium Medical Center and neighboring communities to develop a community paramedicine program
- Explore ways to reduce EMS and fire calls for service
- Investigate the practicality of purchasing an alternative fire/ems apparatus to fit the First-Emergency-First operational model
- Develop a community event during National Fire Prevention Week similar to the Police Departments National Night Out

2016 GOALS and OBJECTIVES

Public Safety, Division of Police

- Add three Dispatchers in 2016 which will allow return of two desk police officers to patrol duties
- Add one Corrections Officer in 2016 to reduce overtime
- Crime and Calls for Service Reduction: Continue to reduce Part I Crimes and calls for service
- Work with other city departments to address crime, housing, and quality of life issues in specific targeted neighborhoods
- Utilize the chronic nuisance ordinance to address rental property issues
- Continue the use of task force strategies to address crime hotspots
- Research the feasibility of body cameras
- Pursue a new Records Management System
- Look to install a kiosk in the Police Lobby
- Address the jail issue that allows inmates to sabotage the City plumbing system
- Investigate the purchase of an electronic housing chart in the Jail
- Begin research into the impact of legalized use of marijuana on the Division of Police

Section 2

BUDGET OVERVIEW

OVERVIEW OF THE 2016 BUDGET

INTRODUCTION

The City's annual budget process is governed by the City's Multi-Year Financial Plan. The Financial Plan is a financial forecast that is continually updated as situations and economic conditions change. The plan contains years of financial history as well as the future forecasts. The forecast covers anticipated revenues, personnel changes, and total estimated expenditures for the current year, plus projections for the next four years. Revenues are categorized by major category and by fund. Revenue projections are based on historical data, trend, and the current economic conditions such as employment data, average personal income, housing market, gross domestic product, and debt. Future personnel needs and total expenditures are forecast by fund, by department, and by division keeping in mind the current goals along with City Council's priorities. Current and long term goals and priorities are reviewed quarterly and posted on the City's website.

The Financial Plan serves multiple purposes. These purposes include, but are not limited to, providing the current and future financial status, alerts when changes must be made which allows for smoother transitions, as well as a guideline for budgeting and long term planning.

BUDGET PROCESS

The annual budgeting process for the City of Middletown begins with the preparation of the annual Tax Budget required by the State of Ohio. The estimated revenues and expenditures in the City's annual Tax Budget are the annual estimates developed in the City's Five-Year Financial Plan.

Under the laws of the State of Ohio, the total estimated revenues and cash balances for each city fund shown in the annual Tax Budget is the maximum amount that may be appropriated for each fund in the upcoming year. The City submits the Tax Budget to the Butler County Auditor after approval by City Council.

Soon after the annual Tax Budget is submitted, the Finance Department notifies each City Department that budget forms are ready. Each department is required to submit completed budget forms electronically to the Finance Department. The responses submitted by the departments list in detail, each division's personnel requirements and other costs. The total amount requested by each department/division must not exceed the total departmental/divisional cost established in the Five-Year Financial Plan, and the Tax Budget.

This process can be amended when changes in revenue sources are realized. Notification of changes are then submitted for approval and appropriations are revised.

OVERVIEW OF THE 2016 BUDGET

The City Manager and the Finance Department review the budget requests. After concurrence by the City Manager, the preliminary budget is prepared for detailed discussion with the City Council. The City Council completes its work in October, and the budget is presented to the City Council in November in the form of an appropriation resolution. The City Council passes the appropriation resolution, and the budget takes effect on January 1 of the New Year.

The following table outlines the major steps in the budgetary process:

EVENT	DATES	PURPOSE
Annual Tax Budget	Ohio Revised Code requires submission to County by July 20	<ul style="list-style-type: none">◦ Determine amount of property taxes to be levied◦ Establishes total amount to be appropriated by fund for the ensuing year◦ Provides data for determining the distribution of undivided local government fund revenues
Budget Packet	Distribution to Departments/Divisions during June/July	<ul style="list-style-type: none">◦ Provides a format for budget needs for the year
Return of completed Budget Packets and City Manager discussion with departments	First week of August	<ul style="list-style-type: none">◦ Provides detailed budget requests for each department/division
Presentation of preliminary Budget to City Council in open session	October	<ul style="list-style-type: none">◦ Allows elected officials to review the proposed budget and to make changes. Also allows for public input to proposed budget
Budget Amendments	Throughout the year as required	<ul style="list-style-type: none">◦ Revise as revenue sources are realized permitting an increase/decrease in appropriations as needed

OVERVIEW OF THE 2016 BUDGET

Amendments to the Budget

The Ohio Revised Code Section 5705.40 states that any appropriation or finance or measure may be amended or supplemented, provided that such amendment or supplement shall comply with all provisions of law governing the taxing authority in making an original appropriation and that no appropriation for any purpose shall be reduced below an amount sufficient to cover all unliquidated and outstanding contracts or obligations certified from or against the appropriation.

Budget Basis

The City of Middletown budget is prepared on a cash basis with the exception of depreciation charges in the proprietary funds and debt payments in the governmental funds.

The cash budgeting basis differs from the City's annual audited year-end financial statements. The City's audited financial statements are prepared in accordance with GAAP. Governmental Funds use the modified accrual basis of accounting for the fund statements while the government-wide financial statements use the full accrual basis of accounting. Proprietary funds use the full accrual basis of accounting.

For planning and legislative purposes, the Termination Pay Fund, City Income Tax Fund and Public Safety Levy Fund are counted as separate funds in the budget. These funds are included with the General Fund under the GAAP financial statements.

The major differences between the budget basis and the GAAP basis are:

- i) Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- ii) Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
- iii) Outstanding year-end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).
- iv) Receipt and payment of year-end inter-fund loans are treated as other sources or uses (budget basis) rather than an increase or decrease in an asset or liability account (GAAP basis).

OVERVIEW OF THE 2016 BUDGET

Capital Improvement Budgets

The City of Middletown's capital improvements are budgeted according to the City's Five-Year Capital Improvements Plan approved each year by City Council. The first year of the plan becomes the budget.

General capital improvements are financed with special assessments, debt, local income tax, grants, and the City's annual one mill capital improvements property tax levy. Capital improvements for the City's large Enterprise Funds (i.e., Water, Sewer, Storm Water, and Solid Waste) are financed with a combination of service charges, grants, and self-supporting debt. The smaller Enterprise Funds (Airport, Transit) rely heavily upon grants and local income tax revenues to supplement their budgets.

Capital Expenditures

Capital expenditures are defined as non-routine construction projects to either replace or improve an existing structure, highway, or operating system. Capital expenditures are budgeted in the City's capital project funds.

Fund Balances

The City of Middletown budgets on a cash basis. Fund balances at the beginning of 2015 are the beginning of the year cash balances. The 2016 beginning cash balances are estimated, assuming that all of the expenditures budgeted for 2015 is spent. Fund balances at the end of 2015 are unencumbered cash balances. All actual and budgeted expenditures shown in the budget are on a cash basis.

Balanced Budget

The City of Middletown's 2016 budget for all funds meets the State of Ohio's definition of a balanced budget. The State of Ohio requires that each fund's beginning of the year cash balances plus the fund's projected annual revenues are equal to the annual expenditure appropriation of each fund.

OVERVIEW OF THE 2016 BUDGET

FISCAL HISTORY

Reportedly, the Great Recession began December 1, 2007 and ended June 30, 2009. The causes and effects for this recession are many – high rising energy prices, overvalued mortgages, high unemployment, collapse of financial markets, and policy actions aimed at correcting a rise in inflation. During this time, the City had a significant decline in employment, income taxes, and property taxes.

In 2008, the Public Safety Levy, which increased the income tax by $\frac{1}{4}\%$, was passed by voters to help alleviate the budget woes for Public Safety. In 2009, the City received record low revenue for income taxes compared to the past ten years. It was then determined that measures had to be taken to keep the General Fund solvent while still meeting our priorities. A recommendation of reducing the cash balance from 25% (percentage of previous year expenditures) down to a floor of 15% was enacted to lessen the impact of the recession. The 2010 budget included over \$1.5 million in cuts and the lay-off of seven full time employees to provide a solid budgetary plan for the next three years.

In 2010, the State announced the worst recession since the 1930's. In response to the national economy woes, the state had gradually phased in business tax reductions and reforms to improve the state's competitiveness. Like the City, the largest revenue source, income tax, had plummeted 6.9% in 2009. In early 2011, the State announced that we would be receiving a significant reduction in State subsidies (intergovernmental revenue) in order to alleviate the State's budget deficit. In response to these revenue reductions, the City went back to the drawing board for more cuts. Personnel cuts were unavoidable and twenty-eight full time employees were cut from the 2012 budget as well as no cost of living adjustments for employees, cuts to employee health benefits, and reduction of equipment purchases.

Intergovernmental revenue was going to be reduced even further with the expiration of public safety grants for the General Fund. The City had two public safety grants, one for firefighters and one for patrol officers. Both grants expired in the last quarter of 2014. This reduced revenue stream along with the increasing personnel expenditures made it imperative that budget cuts had to be made again for the General Fund. In 2014 and 2015, forty full time equivalent positions were eliminated or laid off. Also, the Weatherwax Golf Course was sold in 2014, alleviating the transfer of funds from the General Fund to fund its operations.

OVERVIEW OF THE 2016 BUDGET

Current Financial Environment

During 2015, finances appear to be on the upswing with almost \$700 million in new investment projects in Middletown. Income taxes are currently on the upswing (2% above last year) and unemployment is down to almost 5%. New jobs are being added from the new and expanding businesses. The downtown area is alive with the arts, higher education, and specialty shops.

We are being cautiously optimistic with the 2016 budget. Some personnel (ten positions) are being added back to the budget and the budget has increased 4.6% for the General Fund (not including transfers and loans). In the 2016 budget, loan repayments are scheduled to be paid back to the General Fund giving the General Fund a savings of 9.6% overall.

Increased capital improvements have triggered an increase in the water and storm water rates. Water rates will increase 7.5% for 2016 and again in 2017. Storm water rates will increase twenty-five cents totaling \$4.00 per month for the average household.

Current Financial Plan is as follows:

GENERAL FUND	2012	2013	2014	2015	2016	2017	2018
BEGINNING BALANCE: 1/1	\$6,476,504	\$6,950,716	\$5,592,731	\$7,597,829	\$4,683,458	\$5,525,394	\$4,217,321
Anticipated 2015 Carryover					\$680,941		
PROJECTED REVENUES							
PROPERTY TAXES	2,660,424	2,545,172	2,587,930	2,579,431	2,579,431	2,579,431	2,579,431
LICENSES & PERMITS	296,201	319,180	293,169	371,180	444,300	448,743	453,230
INTERGOVERNMENTAL	2,425,839	2,540,620	2,095,614	1,224,580	1,141,688	1,145,500	1,149,350
FINES & FORFEITURES	210,958	211,211	177,653	49,605	9,605	9,701	9,798
CHARGES FOR SERVICES	4,350,245	4,552,185	4,294,408	4,187,323	4,424,550	4,468,796	4,513,484
INTEREST INCOME	97,345	2,859	12,127	68,964	50,102	60,214	68,338
RENTALS AND LEASES	60,238	58,577	8,950	91,377	123,927	124,515	126,411
MISC. REVENUE	1,157,586	1,422,579	1,304,456	1,027,015	1,164,255	1,175,448	1,260,298
INCOME TAX & PS LEVY	14,818,236	14,483,517	14,888,061	15,183,000	14,802,000	15,775,000	16,494,000
TRANSFERS-IN (Safety Pensions)	2,539,418	2,082,000	3,016,605	2,499,131	2,186,107	2,187,410	2,206,603
TOTAL REVENUES	28,616,490	28,217,900	28,678,973	27,281,606	26,925,965	27,974,757	28,860,943
PROJECTED EXPENDITURES							
TOTAL PERSONAL SERVICES	22,472,415	22,550,848	21,687,909	21,052,176	22,100,372	22,683,172	23,080,842
CAPITAL OUTLAY	479,202	508,857	481,439	680,914	771,971	811,443	798,484
OTHER	5,190,691	6,516,180	4,504,527	8,462,887	4,438,851	4,688,215	4,793,552
TOTAL EXPENDITURES	28,142,308	29,575,885	26,673,875	30,195,977	27,311,194	29,282,830	28,672,878
ENDING BALANCE 12/31	\$6,950,686	\$5,592,731	\$7,597,829	\$4,683,458	\$4,979,170	\$4,217,321	\$4,405,386
		19.9%	25.7%	17.6%	16.5%	15.4%	15.0%

OVERVIEW OF THE 2016 BUDGET

MAJOR PROGRAMS AND FUNCTIONS

Public Safety - \$20.6 million

Approximately \$20.6 million, a \$.3 million increase from the 2015 budget, is appropriated for public safety which includes police and fire protection. The General Fund supports the majority of the funding (\$20.3) which is supplemented by the Public Safety Levy Fund. Special Revenue Funds also provide support to this function.

The Police Division's mission is to control crime and disorder, arrest and prosecute offenders, ensure the safety of the motoring public and to maintain public peace. The Law Enforcement Mandatory Drug Fine Fund will assist in funding special operation investigations and narcotic operations. The Enforcement/Education Fund will support overtime for traffic control issues, specifically driving under the influence. Funds are also budgeted for educational purposes. School and educational supplies for Safety Town will be purchased for elementary school children. Also overtime shifts are scheduled each month for educational programs, directed at DUI enforcement. Various educational programs will also be available at the "National Night Out" event.

The Fire Division's mission is to protect life and property from fire and other hazards. Fire suppression, fire prevention, public education, fire cause determination, hazardous material response, and emergency medical services are measures taken to fulfill this mission. The EMS Fund supplements the Fire Division's budget to assist with training. Training is essential to maintain certifications required by local, state, and federal agencies. More than one-hundred hours are spent on training each year for fire and emergency medical services. Approximately 96% of all fire personnel have paramedic certifications. Fire personnel also perform approximately 17,000 building safety inspections each year.

Community Environment - \$4.3 million

Community environment encompasses quality of life issues and values. Planning, building inspection, nuisance abatement, neighborhood stabilization, and community development are functions of community environment.

The Nuisance Abatement Fund has the largest budget in the community environment activity due to grants for demolition of buildings on properties that are deemed unsafe or abandoned. In the past two years, the Nuisance Abatement Fund had a budget of \$230,000 for nuisance enforcement. This was increased to \$380,000 in 2016. The majority of each year's budget is for demolition costs which is budgeted at \$500,000 in 2015 and in 2016. The grant is a reimbursement grant, therefore, \$500,000 is budgeted in 2016 to repay the

OVERVIEW OF THE 2016 BUDGET

loan used for these demolition projections. In 2013, \$1.7 million was spent for demolition of properties which was funded by the Moving Ohio Forward state grant. Approximately \$893,000 was spent in 2014 for nuisance abatement and demolitions.

The Neighborhood Stabilization Program has a budget of \$420,000 in 2016 and \$470,000 in 2015. This program is funded by federal grants for demolition of properties that have been abandoned and deemed unsafe. The goal of this program is bring the neighborhoods back to its residents.

Community Development Act Programs and the HOME Program (down payment assistance) are also federal funded programs totaling \$1.0 million. These programs include code enforcement, property rehabilitation, and assistance for community based programs.

Building inspection and services budget has been increased in 2016 due to the recent construction efforts in Middletown.

Capital Improvements - \$20.1 million

A total of \$20.1 million is budgeted for capital improvements and items associated with those capital improvements. The majority of the budgeted improvements are as follows:

- Enterprise Funds (Water, Sewer, Storm Water & Airport) budgeted \$11.3 million
- Capital Improvement Fund budgeted \$7.1 million
- Special Assessment Funds budgeted \$0.2 million
- Computer Replacement Fund budgeted \$0.5 million

The Special Assessment Funds include the projects: Central Avenue Sidewalk, Curb and Gutter program, and the ODOT Urban Paving Sidewalk, Curb, and Gutter, and 2016 Concrete Repairs. Property owners, the beneficiaries of these projects, are assessed for the cost of these projects.

The Capital Improvements Fund budgeted \$7.1 million. Street improvements is the main focus of this budget and approximately \$6.0 million will be spent on streets including acquisition of right-of-way property, paving, and replacing traffic signals. Enterprise Funds will aid in the funding for paving streets. Consolidation of the replacement and/or major repairs of water, sewer and storm systems along with street resurfacing on our thoroughfare and residential streets enables the city to use funds from other sources, thus stretching our dollars. This fund receives federal and/or state grants and property taxes.

OVERVIEW OF THE 2016 BUDGET

The Airport Fund has a budget of \$3.5 million for upgrades and modifications that are now being reviewed by the FAA for 2016.

Enterprise capital budgets include:

Water - \$3.5 million for water related improvements funded by the Water Fund (water charges).

Sewer - \$2.7 million for sewer related improvements funded by the Sewer Fund (sewer charges).

Storm Water - \$1.6 million for storm water system improvements funded by the Storm Water Fund (storm water charges).

The Computer Replacement Fund is starting the process of upgrading and/or replacing software. In 2015/2016, new income tax software is needed due to the new Ohio State income tax laws.

The Economic Development Bond Service Fund was added in 2015 for economic development projects. In 2015, a supplemental appropriation of \$1.5 million was appropriated, after the sale of bonds, for the new AK building project. The 2016 budget includes \$400,000 for additional services for the new AK site. AK Steel is the largest employer for the City of Middletown.

Internal Service - \$8.7 million

Municipal Garage has a \$2.9 million budget with \$.7 million budgeted for purchase of vehicles and equipment. Major expenditures of this budget include vehicle liability insurance, fuel, and equipment repair parts. Staff includes 5 automotive mechanics, 1 inventory clerk, and 1 garage superintendent. This division maintains all equipment and vehicles and charges each user department for this service.

Employee Benefits Fund has a \$5.8 million budget for employee health care. Health care is self-funded and each department who uses this service contributes to this fund. This budget increased 6% for 2016.

General Government - \$7.1 million

General government activities include administration, economic development, finance, law, information systems (computer network), engineering and other costs that are not associated with any one activity such as insurance and utility bills. This function is budgeted at \$7.1 million for 2016 (includes \$5.5 million from the General Fund).

OVERVIEW OF THE 2016 BUDGET

Leisure - \$0.9 million

Leisure activities include park maintenance, recreation and the community center with a total budget of \$0.9 million in the General Fund with the majority of funds being used for park maintenance (\$0.8).

Court - \$2.1 million

The Municipal Court has a total budget of \$2.1 million for 2016. The Municipal Court has jurisdiction in civil and misdemeanor criminal cases and preliminary hearings for felony cases. The court handled over 20,400 cases in 2013. The majority of the revenue is derived from fines with support from the state which provides for six funds: Municipal Court, Court Computerization, Court Special Projects, IDIAM, Indigent Driver Alcohol Treatment, and Probation (all Special Revenue Funds). These funds also allow the court to provide alcohol monitoring devices, treatment programs, computer updates, and allows security measures to be updated.

Public Health - \$0.5 million

The Middletown Department of Health budgeted \$.5 million for 2016. This department inspects and licenses restaurants and other food handling facilities as well as inspection of public buildings. Other functions include community health assessment and disease control, maintain vital statistics, register and certify all records of birth and death for the City. Revenues sources include vital statistic charges, license & program fees, small grants, and is supplemented by General Fund subsidies.

Streets - \$4.0 million

Approximately \$4.0 million is budgeted for operating expenditures for street lighting and street maintenance. Street maintenance includes traffic control, snow & ice control, right-of-ways, and grounds upkeep. Street lighting includes all traffic signals and street lights. This fund receives license fees and gas tax revenue from the State and is supplemented by General Fund subsidies. This does not include the street capital projects in the Capital Improvement Fund.

Other - \$23.3 million

This category encompasses the Enterprise Funds (business-type funds). Utility bill charges support the Sewer, Solid Waste, Storm Water, Water, and Wellfield funds. The Transit and Airport funds are supported by other sources.

OVERVIEW OF THE 2016 BUDGET

- Airport - \$0.4 million for operation of the City Airport facilities and is funded by hangar leases and General Fund subsidies.
- Transit - \$ 4.2 million for the public transit system operations and is funded by grants with General Fund subsidies.
- Sewer Fund - \$7.6 million for maintenance of the City's sewer system including the Wastewater Treatment Plant.
- Solid Waste - \$2.9 million is budget with the majority to a contractor, Rubbake, for refuse pick up and disposal.
- Storm Water - \$1.1 million for maintenance of the City's storm water system.
- Water Fund - \$6.6 million for maintenance of the City's water system including the Water Treatment Plant.
- Wellfield Protection Fund - \$0.5 million for maintenance and monitoring of the City's well field.

To Other Agencies - \$1.3 million

Property taxes collected but designated to other agencies such as the Senior Citizens Center and local school districts.

Major Functions/Programs

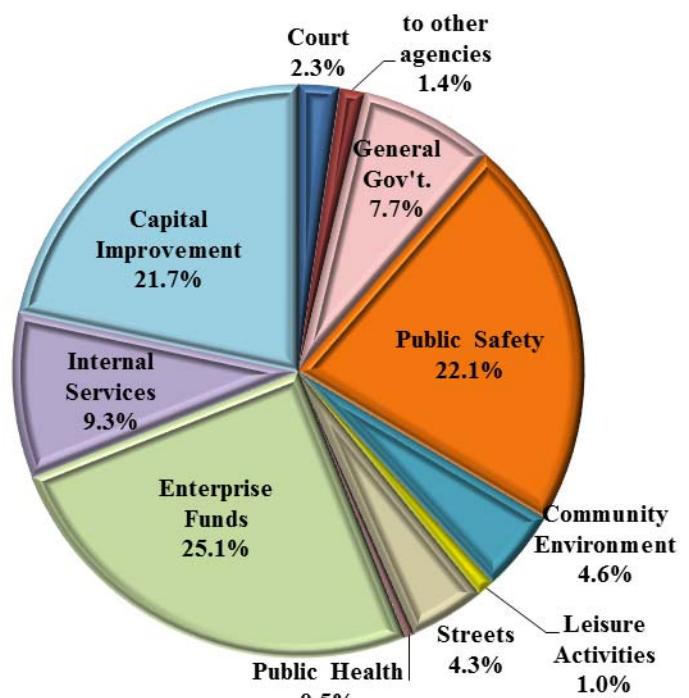


Figure 2.1 Percentage of budget by major function/program

BUDGETARY FUNDS

GOVERNMENTAL FUNDS		
GENERAL FUND *		
SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS
City Income Tax * Public Safety Levy Auto & Gas Tax Conservancy Health & Environment EMS UDAG Municipal Court Computerization Law Enforcement Trust Mandatory Drug Fine Probation Services Termination Pay Fund Indigent Driver Alcohol Treatment Enforcement/Education Civic Development Municipal Court Police Grants Court IDIAM Court Special Projects Sunset Pool** Nuisance Abatement Senior Citizens Levy	General Obligation Bond Retirement Special Assessment Bond Retirement East End/Towne Blvd TIF Downtown Tax Increment Financing Aeronca Tax Increment Financing Airport/Riverfront Tax Increment Financing Miller Rd North Tax Increment Financing Towne Mall/Hospital Tax Incr Financing Renaissance North Tax Increment Financing Renaissance South Tax Increment Financing Manchester Road Tax Increment Financing ** Greentree Industiral Park Tax Increment Fin. Made Industrial Park Tax Increment Financing South Yankee Rd Tax Incement Financing	Capital Improvements Acquisition for Parks** East End Improvements** Downtown Improvements Airport Improvements Water Capital Reserve Storm Water Capital Reserve Sewer Capital Reserve Computer Replacement Property Development Economic Development Bond Service
FEDERAL GRANT FUNDS		
	Home Program Community Development Act 1974 Community Development Escrow Neighborhood Stabilizaton	SPECIAL ASSESSMENT FUNDS
		Central Ave. Sidewalk, Curb, & Gutter ODOT Urban Paving Walk, Curb, & Gutter 2016 Concrete Repair
PROPRIETARY FUNDS		
ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	
Water Storm Water Sanitary Sewer Airport	Transit System Wellfield Protection Solid Waste Disposal	Municipal Garage Employee Benefits

* DENOTES MAJOR FUND

** NO BUDGET FOR 2016

FUND CLASSIFICATIONS

For budgetary purposes, most funds for the City of Middletown are categorized into two types of classifications, Governmental and Proprietary.

Governmental Funds

The General Fund, Special Revenue Funds, Debt Service Funds, Capital Improvement Funds, Trust Funds, and Federal Grant Funds are Governmental Funds. Governmental Funds are used to account for tax supported activities. The major governmental funds for the City of Middletown are the General Fund and the City Income Tax Fund.

Proprietary Funds

There are two types of proprietary funds, enterprise funds and internal service funds. Proprietary funds are used to account for the business-type activities of the City. The City of Middletown provides water, well field protection, sewer, storm water, and refuse collection services to its customers and charges fees to cover the costs of these operations. The Middletown transit system and the City airport are financed with fees. Internal service funds are used to report activities within the government that are centralized for efficiency in separate funds in order to provide supplies and services to other City programs and activities. No proprietary funds are classified as major funds for the City of Middletown.

Major Funds

Major funds are funds whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the City's revenues or expenditures of the appropriated budget. There are two major funds in the 2016 budget that meet these criteria, the General Fund and the Income Tax Fund. These major funds constitute 40.1% of the total revenue and 38.6% of the total expenditures, not including other uses and sources, for all funds.

FUND STRUCTURE

The City budget is divided into units known as funds for accounting purposes. The City accounts for its activities using many individual funds. For budgeting purposes, we have divided the funds into types: General Fund, Special Revenue Funds, Debt Service Funds, Capital Improvement Funds, Special Assessment Funds, Enterprise Funds, Internal Service Funds, Trust Funds, and Federal Grant Funds.

The General Fund is the City's largest fund and is classified as a major fund. This fund supports most of the City's basic governmental activities such as Police, Fire, Finance, Law, Park Maintenance, Engineering, City Council, City Manager's Office, Economic Development, and Planning. Major revenue sources for the General Fund are income taxes, property taxes, charges for services, intergovernmental revenue along with fines and forfeitures, interest from investments, and licenses and permits.

The Special Revenue Funds account for the revenue and expenditures that are legally restricted for specific purposes other than special assessments, expendable trusts, or major capital projects. Examples of Special Revenue Funds are: Municipal Court, Auto & Gas Tax, Health & Environment, Public Safety Levy, and the City Income Tax Funds.

Debt Service Funds account for the resources and payments of principal and interest for general long-term debt. Tax improvement districts called TIF's are also included in this category. The largest debt fund is the General Obligation Bond Retirement Fund.

The Capital Improvement Funds account for financial resources designated for the construction or acquisition of major capital facilities and projects. The largest funds include the Capital Improvement Fund for general capital projects, the Water Capital Reserve Fund for water related projects, the Storm Water Capital Reserve Fund for storm water projects, the Sewer Capital Reserve Fund for sewer related projects, and the Airport Capital Improvement Fund for airport projects.

There are three Special Assessment Funds in the 2016 budget. Special Assessment Funds are funds used to account for the financing of public improvements by assessments levied against the properties that benefit from the slated improvements.

When the City charges customers for the services it provides with the intention that the charges will fully cover the cost of the services, these activities are reported in Enterprise Funds. The Water Fund and the Sewer Fund are the largest enterprise funds.

FUND STRUCTURE

Internal Service Funds are activities within the government that are centralized for efficiency in order to provide supplies and services to the other City programs and activities. The City has two internal service funds, the Municipal Garage and the Employee Benefits Fund (employee health insurance).

The Police Relief and Pension Fund and the Fire Relief and Pension Fund are the City's two Trust Funds. These funds account for the pension benefits of the Police and Fire Divisions.

There is one Agency fund. The Joint Economic Development District (JEDD) fund handles tax collections for businesses located in a defined geographic area inside Liberty Township. Liberty Township, Mason, and Middletown receive a portion of these income tax revenues. Since this is an agency fund, no further mention of this fund is made in this budget. The revenue the City of Middletown receives from this JEDD agreement is included in the revenue section of the Property Development Fund which is a Special Revenue Fund.

The Federal Grant Funds account for federal government grants designated for specific purposes. These funds are related to housing and community development activities. The Housing Assistance Fund, formerly the largest federal grant fund of \$9+ million annually, was transferred to the counties in late 2014.

2016 SUMMARIES BY FUND

Fund #	Fund	Beginning	Total	Total	Ending	% of Total	% of Total
		Balance 1/1/2016	Revenues & Other Sources	Expenditures & Other Uses	Balance 12/31/2016	Budgeted Revenues	Budgeted Expenditures
100	General Fund	\$4,683,458	26,925,965	27,311,194	\$4,298,229	22.35%	21.62%
<u>Special Revenue Funds</u>							
230	City Income Tax	\$55,313	21,390,802	21,390,066	\$56,049	17.75%	16.93%
200	Public Safety Levy	\$4,431	3,055,851	3,055,000	\$5,282	2.54%	2.42%
210	Auto & Gas Tax Fund	\$368,824	3,204,827	3,217,913	\$355,738	2.66%	2.55%
215	Conservancy Fund	\$13,016	134,800	139,500	\$8,316	0.11%	0.11%
228	Health & Environment Fund	\$50,568	424,690	474,417	\$841	0.35%	0.38%
229	EMS Fund	\$56,538	0	56,538	\$0	0.00%	0.04%
238	UDAG (Urban Development Action Grant) Fund	\$171,274	44,250	50,000	\$165,524	0.04%	0.04%
240	Municipal Court Computerization Fund	\$38,005	75,000	100,000	\$13,005	0.06%	0.08%
242	Law Enforcement Trust Fund	\$41,916	50,000	0	\$91,916	0.04%	0.00%
243	Law Enforcement Mandatory Drug Fine	\$184,198	85,000	110,000	\$159,198	0.07%	0.09%
245	Probation Services Fund	\$243,765	125,000	153,682	\$215,083	0.10%	0.12%
246	Termination Pay Fund	\$8,150	660,000	660,000	\$8,150	0.55%	0.52%
247	Indigent Driver Alcohol/Treatment	\$15,197	20,000	10,000	\$25,197	0.02%	0.01%
248	Enforcement/Education Fund	\$50,691	12,000	25,750	\$36,941	0.01%	0.02%
249	Civic Development Fund	\$292,053	218,301	268,768	\$241,586	0.18%	0.21%
250	Municipal Court Fund	\$334,353	1,599,426	1,708,019	\$225,760	1.33%	1.35%
251	Police Grant Fund	\$186,067	99,420	98,300	\$187,187	0.08%	0.08%
252	Court IDIAM Fund	\$27,698	11,000	35,000	\$3,698	0.01%	0.03%
253	Court Special Projects Fund	\$189,030	150,000	150,000	\$189,030	0.12%	0.12%
257	Sunset Pool Fund	\$17,946	0	0	\$17,946	0.00%	0.00%
260	Nuisance Abatement Fund	\$273,530	1,200,200	1,380,000	\$93,730	1.00%	1.09%
262	Senior Citizens Levy Fund	\$0	709,000	709,000	\$0	0.59%	0.56%
Total Special Revenue Funds		\$2,622,563	33,269,567	33,791,953	\$2,100,177	27.61%	26.74%
<u>Debt Service Funds</u>							
305	General Obligation Bond Retirement	\$159,338	2,473,412	2,466,850	\$165,900	2.05%	1.95%
325	Special Assessment Bond Retirement	\$254,228	435,000	438,800	\$250,428	0.36%	0.35%
340	East End/Towne Blvd. TIF	\$261,285	320,370	422,119	\$159,536	0.27%	0.33%
345	Downtown Tax Increment Financing	\$13,893	7,722	15,450	\$6,165	0.01%	0.01%
350	Aeronca Tax Increment Financing	\$5,591	1,205	36	\$6,760	0.00%	0.00%
355	Airport/Riverfront Tax Incr Financing	\$5,933	583	35	\$6,481	0.00%	0.00%

2016 SUMMARIES BY FUND

Fund #	Fund	Beginning Balance 1/1/2016	Total Revenues & Other Sources	Total Expenditures & Other Uses	Ending Balance 12/31/2016	% of Total Budgeted Revenues	% of Total Budgeted Expenditures
<u>Debt Service Funds (continued)</u>							
360	Miller Rd North Tax Increment Financing	\$80,131	13,436	240	\$93,327	0.01%	0.00%
370	Towne Mall/Hospital Tax Incr Financing	\$102,198	422,306	478,730	\$45,774	0.35%	0.38%
371	Renaissance North Tax Increment Financing	\$78,173	141,488	186,077	\$33,584	0.12%	0.15%
372	Renaissance South Tax Increment Financing	\$79,590	103,767	138,046	\$45,311	0.09%	0.11%
374	Manchester Road Tax Increment Financing	\$378	0	0	\$378	0.00%	0.00%
375	Greentree Industrial Park Tax Increment Financing	\$77,704	77,724	20	\$155,408	0.06%	0.00%
376	Made Industrial Park Tax Increment Financing	\$699	432	20	\$1,111	0.00%	0.00%
377	South Yankee Rd Tax Increment Financing	\$22,995	202	20	\$23,177	0.00%	0.00%
Total Debt Service Funds		\$1,142,136	3,997,647	4,146,443	\$993,340	3.32%	3.28%
<u>Capital Projects Funds</u>							
220	Capital Improvements Fund	\$14,630	7,073,802	7,050,500	\$37,932	5.87%	5.58%
225	Acquisition for Parks	\$74,347	0	0	\$74,347		
480	East End Development Fund	\$118,413	0	0	\$118,413		
481	Downtown Improvements	\$348,538	21,846	235,568	\$134,816	0.02%	0.19%
492	Airport Improvements Fund	\$435,266	3,170,000	3,500,000	\$105,266	2.63%	2.77%
494	Water Capital Reserve Fund	\$2,063,806	2,274,137	3,535,000	\$802,943	1.89%	2.80%
415	Storm Water Capital Reserve Fund	\$589,895	1,289,360	1,600,000	\$279,255	1.07%	1.27%
495	Sanitary Sewer Capital Reserve Fund	\$1,000,100	2,690,652	2,700,000	\$990,752	2.23%	2.14%
498	Computer Replacement Fund	\$1,653,208	142,150	550,000	\$1,245,358	0.12%	0.44%
499	Property Development Fund	\$262,962	55,000	203,000	\$114,962	0.05%	0.16%
499	Economic Development Bond Service Fund	\$425,000	158,118	558,118	\$25,000	0.13%	0.44%
Total Capital Projects Funds		\$6,986,165	16,875,065	19,932,186	\$3,929,044	14.01%	15.78%
<u>Enterprise Funds</u>							
510	Water Fund	\$1,727,198	8,083,743	8,800,753	\$1,010,188	6.71%	6.97%
515	Storm Water Fund	\$516,594	1,954,907	2,353,448	\$118,054	1.62%	1.86%
520	Sewer Fund	\$2,569,185	8,453,348	9,410,045	\$1,612,488	7.02%	7.45%
525	Airport Fund	\$75,934	391,161	384,100	\$82,995	0.32%	0.30%
530	Transit System Fund	\$318,517	3,966,901	4,220,355	\$65,063	3.29%	3.34%
546	Wellfield Protection Fund	\$1,234,601	271,834	467,711	\$1,038,724	0.23%	0.37%
555	Solid Waste Disposal Fund	\$388,203	2,962,336	2,991,104	\$359,435	2.46%	2.37%
Total Enterprise Funds		\$6,830,232	26,084,230	28,627,516	\$4,286,947	21.65%	22.66%

2016 SUMMARIES BY FUND

Fund #	Fund	Beginning Balance 1/1/2016	Total Revenues & Other Sources	Total Expenditures & Other Uses	Ending Balance 12/31/2016	% of Total Budgeted Revenues	% of Total Budgeted Expenditures
<u>Internal Service Fund</u>							
605	Municipal Garage Fund	\$5,871,099	4,005,903	2,888,961	\$6,988,041	3.32%	2.29%
661	Employee Benefits Fund	\$736,979	5,298,792	5,788,520	\$247,250	4.40%	4.58%
	Total Internal Service Funds	\$6,608,078	9,304,695	8,677,481	\$7,235,291	7.72%	6.87%
<u>Trust Funds</u>							
725	Police Pension Fund	\$10,271	1,067,865	1,017,286	\$60,850	0.89%	0.81%
726	Fire Pension Fund	\$10,597	1,224,865	1,174,881	\$60,581	1.02%	0.93%
	Total Trust Funds	\$20,868	2,292,730	2,192,167	\$121,431	1.90%	1.73%
<u>Federal Grant Funds</u>							
254	Home Program Fund	\$21,331	290,000	290,000	\$21,331	0.24%	0.23%
429	Community Development Act 1974 Fund	\$112,361	750,500	750,500	\$112,361	0.62%	0.59%
736	Community Development Escrow Fund	\$388,389	65,000	2,500	\$450,889	0.05%	0.00%
258	Neighborhood Stabilization Program	\$111,095	420,000	420,000	\$111,095	0.35%	0.33%
	Total Federal Grant Funds	\$633,176	1,525,500	1,463,000	\$695,676	1.27%	1.16%
<u>Special Assessments</u>							
878	Central Ave. Sidewalk, Curb and Gutter Fund	\$0	130,000	130,000	\$0	0.11%	0.10%
880	ODOT Urban Paving Sidewalk, Curb and Gutter Fund	\$0	65,000	65,000	\$0	0.05%	0.05%
882	2015 Concrete Repair Program Fund	\$0	15,000	15,000	\$0	0.01%	0.01%
	Total Special Assessments	\$0	\$210,000	\$210,000	\$0	0.17%	0.17%
GRAND TOTAL - ALL FUNDS		\$29,526,676	\$120,485,399	\$126,351,940	\$23,660,135	100.00%	100.00%

Note: Middletown City Council appropriates expenditures for all City funds.

MATRIX BY FUND CLASSIFICATION

	MAJOR GOVERNMENTAL FUND								
	GENERAL FUND								
	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
BALANCE: JAN 1	\$7,109,056	\$8,034,483	\$7,340,133	\$7,244,297	\$6,476,504	\$6,950,716	\$5,592,731	\$7,597,829	\$4,683,458
REVENUES:									
Charges for Services	3,842,481	4,062,728	4,032,886	4,249,904	4,350,245	4,552,185	4,294,408	4,187,323	4,424,550
Fines and Forfeitures	65,201	61,212	208,660	172,544	210,958	211,211	177,653	49,605	9,605
Income Taxes			0	0	0	0	0	0	0
Interest Income	564,303	347,314	201,161	114,308	97,345	2,859	12,127	68,964	50,102
Intergovernmental	4,274,977	4,058,866	3,982,108	3,594,394	2,425,839	2,540,620	2,095,614	1,224,580	1,144,688
Licenses and Permits	254,270	187,774	203,795	224,286	296,201	319,180	293,169	371,180	444,300
Miscellaneous	725,555	689,090	688,825	761,371	787,368	759,270	737,564	670,015	852,255
Other Taxes									
Property Taxes	3,915,808	3,373,201	3,418,236	3,014,614	2,660,424	2,545,172	2,587,930	2,579,431	2,579,431
Reimbursements	185,236	306,175	411,979	419,607	370,219	663,307	502,339	312,000	312,000
Rentals & Leases	26,930	48,437	58,370	63,176	60,238	58,577	73,502	91,377	123,927
TOTAL REVENUES	13,854,761	13,134,797	13,206,020	12,614,204	11,258,837	11,652,381	10,774,306	9,554,475	9,937,858
OTHER SOURCES/USES:									
Transfers In	14,822,825	15,205,465	15,446,785	16,411,023	17,357,653	16,565,517	17,904,666	17,727,131	16,988,107
Transfers Out	(198,000)	(59,400)	(198,000)	(99,000)	(99,000)	(969,000)	(2,009,411)	(2,275,500)	(158,118)
Loans to/from Other Funds	(215,000)	(329,000)	(128,000)	(669,000)	(271,359)	(718,547)	2,268,760	(500,000)	1,540,500
Proceeds from Debt									
TOTAL OTHER SOURCES/USES	14,409,825	14,817,065	15,120,785	15,643,023	16,987,294	14,877,970	18,164,015	14,951,631	18,370,489
EXPENDITURES:									
Personal Services	22,023,673	22,737,109	23,001,211	23,435,633	22,472,415	22,550,848	21,687,909	21,052,176	22,100,372
Contractual Services	4,280,919	4,526,855	4,490,905	4,543,930	4,385,924	4,369,946	4,368,079	5,183,418	5,318,888
Commodities	390,019	369,781	340,961	387,581	434,408	458,687	395,796	503,969	502,345
Capital Outlays	644,548	1,012,467	589,564	657,876	479,172	508,855	481,439	680,914	771,971
Loans					0	0			
Debt Service					0	0			
TOTAL EXPENDITURES	27,339,159	28,646,212	28,422,641	29,025,020	27,771,919	27,888,336	26,933,223	27,420,477	28,693,576
BALANCE DEC. 31	\$8,034,483	\$7,340,133	\$7,244,297	\$6,476,504	\$6,950,716	\$5,592,731	\$7,597,829	\$4,683,458	\$4,298,229

MATRIX BY FUND CLASSIFICATION

MAJOR GOVERNMENTAL FUND

	INCOME TAX FUND								
	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
BALANCE: JAN 1	\$204,351	\$555,760	\$49,330	\$26,042	\$24,445	\$24,681	\$31,246	\$33,836	\$55,313
REVENUES:									
Charges for Services									
Fines and Forfeitures									
Income Taxes	20,098,668	18,720,213	19,875,586	20,295,858	19,659,979	19,949,273	20,560,181	20,971,374	21,390,802
Interest Income									
Intergovernmental									
Licenses and Permits									
Miscellaneous									
Other Taxes									
Property Taxes									
Reimbursements									
Rentals & Leases									
TOTAL REVENUES	20,098,668	18,720,213	19,875,586	20,295,858	19,659,979	19,949,273	20,560,181	20,971,374	21,390,802
OTHER SOURCES/USES:									
Transfers In									
Transfers Out	(19,246,949)	(18,666,071)	(19,359,572)	(19,770,086)	(19,140,688)	(19,359,018)	(19,918,629)	(20,314,932)	(20,681,851)
Loans to/from Other Funds									
Proceeds from Debt									
TOTAL OTHER SOURCES/USES	(19,246,949)	(18,666,071)	(19,359,572)	(19,770,086)	(19,140,688)	(19,359,018)	(19,918,629)	(20,314,932)	(20,681,851)
EXPENDITURES:									
Personal Services	469,569	484,810	475,100	468,485	465,449	489,870	490,441	517,360	556,610
Contractual Services	27,745	72,336	62,221	56,021	50,769	89,962	143,207	113,605	147,605
Commodities	2,996	3,426	1,981	2,863	2,837	3,019	5,314	4,000	4,000
Capital Outlays						839	0		
Loans									
Debt Service									
TOTAL EXPENDITURES	500,310	560,572	539,302	527,369	519,055	583,690	638,962	634,965	708,215
BALANCE DEC. 31	\$555,760	\$49,330	\$26,042	\$24,445	\$24,681	\$31,246	\$33,836	\$55,313	\$56,049

MATRIX BY FUND CLASSIFICATION

TOTAL OF MAJOR GOVERNMENTAL FUNDS

	GENERAL FUND + INCOME TAX FUND								
	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
BALANCE: JAN 1	\$7,313,407	\$8,590,243	\$7,389,463	\$7,270,339	\$6,500,949	\$6,975,397	\$5,623,977	\$7,631,665	\$4,738,771
REVENUES:									
Charges for Services	3,842,481	4,062,728	4,032,886	4,249,904	4,350,245	4,552,185	4,294,408	4,187,323	4,424,550
Fines and Forfeitures	65,201	61,212	208,660	172,544	210,958	211,211	177,653	49,605	9,605
Income Taxes	20,098,668	18,720,213	19,875,586	20,295,858	19,659,979	19,949,273	20,560,181	20,971,374	21,390,802
Interest Income	564,303	347,314	201,161	114,308	97,345	2,859	12,127	68,964	50,102
Intergovernmental	4,274,977	4,058,866	3,982,108	3,594,394	2,425,839	2,540,620	2,095,614	1,224,580	1,141,688
Licenses and Permits	254,270	187,774	203,795	224,286	296,201	319,180	293,169	371,180	444,300
Miscellaneous	725,555	689,090	688,825	761,371	787,368	759,270	737,564	670,015	852,255
Other Taxes						0	0	0	0
Property Taxes	3,915,808	3,373,201	3,418,236	3,014,614	2,660,424	2,545,172	2,587,930	2,579,431	2,579,431
Reimbursements	185,236	306,175	411,979	419,607	370,219	663,307	502,339	312,000	312,000
Rentals & Leases	26,930	48,437	58,370	63,176	60,238	58,577	73,502	91,377	123,927
TOTAL REVENUES	33,953,429	31,855,010	33,081,606	32,910,062	30,918,816	31,601,654	31,334,487	30,525,849	\$31,328,660
OTHER SOURCES/USES:									
Transfers In	14,822,825	15,205,465	15,446,785	16,411,023	17,357,653	16,565,517	17,904,666	17,727,131	16,988,107
Transfers Out	(19,444,949)	(18,725,471)	(19,557,572)	(19,869,086)	(19,239,688)	(20,328,018)	(21,928,040)	(22,590,432)	(20,839,969)
Loans to/from Other Funds	(215,000)	(329,000)	(128,000)	(669,000)	(271,359)	(718,547)	2,268,760	(500,000)	1,540,500
Proceeds from Debt			0						
TOTAL OTHER SOURCES/USES	(4,837,124)	(3,849,006)	(4,238,787)	(4,127,063)	(2,153,394)	(4,481,048)	(1,754,614)	(5,363,301)	(2,311,362)
EXPENDITURES:									
Personal Services	22,493,242	23,221,919	23,476,311	23,904,118	22,937,864	23,040,718	22,178,350	21,569,536	\$22,656,982
Contractual Services	4,308,664	4,599,191	4,553,126	4,599,951	4,436,693	4,459,908	4,511,286	5,297,023	5,466,493
Commodities	393,015	373,207	342,942	390,444	437,245	461,706	401,110	507,969	506,345
Capital Outlays	644,548	1,012,467	589,564	657,876	479,172	509,694	481,439	680,914	771,971
Loans									
Debt Service									
TOTAL EXPENDITURES	27,839,469	29,206,784	28,961,943	29,552,389	28,290,974	28,472,026	27,572,185	28,055,442	29,401,791
BALANCE DEC. 31	\$8,590,243	\$7,389,463	\$7,270,339	\$6,500,949	\$6,975,397	\$5,623,977	\$7,631,665	\$4,738,771	\$4,354,278

MATRIX BY FUND CLASSIFICATION

	NON MAJOR GOVERNMENTAL FUNDS								
	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget
BALANCE: JAN 1	\$22,699,644	\$24,839,328	\$21,226,296	\$25,813,870	\$19,647,816	\$18,504,528	\$15,678,310	\$14,928,100	\$11,349,598
REVENUES:									
Charges for Services	297,347	238,775	355,534	344,797	311,249	435,517	338,441	291,602	1,214,863
Fines and Forfeitures	1,934,792	1,611,192	1,899,782	1,697,180	1,726,046	1,714,915	1,725,020	1,857,185	1,870,477
Income Taxes	0	0	0	0	0	0	0	0	0
Interest Income	714,544	286,853	170,564	103,728	79,301	(970)	9,352	40,712	31,983
Intergovernmental	15,559,536	18,563,303	18,626,943	18,233,069	16,559,281	14,472,577	12,689,376	7,671,984	14,103,311
Licenses and Permits	0	0	0	0	0	0	0	0	0
Miscellaneous	1,639,896	1,172,169	1,048,904	1,556,861	1,060,558	934,987	2,216,746	2,705,430	2,587,877
Other Taxes	685,478	1,039,540	980,632	1,315,628	1,456,760	1,323,443	272,522	218,301	218,301
Property Taxes	1,368,735	1,263,975	1,151,681	1,143,151	1,033,108	1,743,094	1,724,991	1,717,554	1,717,454
Reimbursements	887,762	405,544	113,778	172,495	331,065	255,333	76,259	77,475	9,500
Rentals & Leases	318,993	289,313	290,136	405,146	561,625	537,208	533,028	744,998	745,462
TOTAL REVENUES	23,407,083	24,870,664	24,637,954	24,972,055	23,118,993	21,416,104	19,585,735	15,325,241	22,499,228
OTHER SOURCES/USES:									
Transfers In	10,967,612	10,880,706	10,337,702	11,083,260	12,234,258	14,288,494	12,717,350	14,672,978	14,280,479
Transfers Out	(3,871,300)	(5,291,119)	(4,464,619)	(5,646,547)	(6,839,416)	(5,482,000)	(6,016,605)	(5,484,131)	(5,741,107)
Loans to/from Other Funds	0	231,000	9,012,648	355,000	(130,641)	0	(397,349)	(200,000)	(1,040,500)
Proceeds from Debt	8,004,652	8,597,668	158,908	2,393,543	0	2,056,916	1,100,715	6,963,580	0
TOTAL OTHER SOURCES/USES	15,100,964	14,418,255	15,044,639	8,185,256	5,264,201	10,863,410	7,404,111	15,952,427	7,498,872
EXPENDITURES:									
Personal Services	3,415,592	3,550,985	3,585,740	3,654,777	3,498,310	3,335,495	3,223,548	3,786,893	4,027,285
Contractual Services	16,534,730	15,512,623	17,414,329	15,703,550	13,781,093	15,915,335	11,602,238	6,715,866	5,899,828
Commodities	466,523	656,867	541,573	515,220	572,294	605,431	630,852	806,503	823,955
Capital Outlays	12,279,840	18,003,468	7,021,087	13,748,885	8,030,915	9,710,254	9,083,659	17,946,980	18,971,029
Loans	296,024	135,806	14,834	21,530	0	0	0	0	0
Debt Service	3,375,653	5,042,203	6,517,455	5,679,403	3,643,870	5,539,217	3,202,448	5,599,928	3,841,979
TOTAL EXPENDITURES	36,368,362	42,901,952	35,095,019	39,323,365	29,526,482	35,105,732	27,742,745	34,856,170	33,564,076
BALANCE DEC. 31	\$24,839,329	\$21,226,296	\$25,813,870	\$19,647,816	\$18,504,528	\$15,678,310	\$14,925,411	\$11,349,598	\$7,783,622

MATRIX BY FUND CLASSIFICATION

	PROPRIETARY FUNDS								
	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
BALANCE: JAN 1	\$9,131,648	\$9,444,341	\$9,731,990	\$11,681,417	\$13,612,385	\$14,262,590	\$13,693,761	\$15,137,289	\$13,438,307
REVENUES:									
Charges for Services	23,797,228	24,189,558	24,664,428	25,868,379	26,505,655	26,473,489	26,484,945	26,142,061	27,160,433
Fines and Forfeitures	1,387	1,584	1,151						
Income Taxes									
Interest Income	302,429	163,804	116,853	83,192	90,742	2,362	11,520	63,467	61,015
Intergovernmental	1,316,423	758,835	2,596,388	1,969,693	1,441,713	1,621,334	1,349,664	1,330,951	3,600,607
Licenses and Permits									
Miscellaneous	2,990,986	3,057,737	3,657,900	3,671,155	3,718,443	3,469,255	4,334,450	3,989,576	4,063,870
Other Taxes				0					
Property Taxes									
Reimbursements	46,747	55,681	76,037	53,984	34,383	1,279	32,671		
Rentals & Leases	241,586	267,041	256,776	258,563	283,465	300,882	319,338	298,000	298,000
TOTAL REVENUES	28,696,786	28,494,240	31,369,533	31,904,966	32,074,401	31,868,601	32,532,588	31,824,055	35,183,925
OTHER SOURCES/USES:									
Transfers In	466,100	380,000	154,000	171,000	189,000	138,000	137,000	186,000	205,000
Transfers Out	(2,943,763)	(2,572,544)	(1,915,492)	(2,161,651)	(3,702,808)	(4,884,855)	(4,669,824)	(4,566,546)	(5,354,592)
Loans to/from Other Funds	215,000	118,000	151,000	346,000	403,000	371,411	0	0	
Proceeds from Debt	1,716,586		0						
TOTAL OTHER SOURCES/USES	(546,077)	(2,074,544)	(1,610,492)	(1,644,651)	(3,110,808)	(4,375,444)	(4,532,824)	(4,380,546)	(5,149,592)
EXPENDITURES:									
Personal Services	6,286,504	6,515,864	6,664,576	6,707,400	6,434,916	6,582,896	6,056,607	6,643,041	6,989,592
Contractual Services	12,875,809	12,613,140	14,777,334	13,881,344	14,328,503	13,433,631	13,987,517	15,693,178	16,463,980
Commodities	2,506,381	2,297,623	2,478,010	2,571,344	2,641,400	2,687,951	2,492,467	2,599,968	2,646,589
Capital Outlays	1,766,001	2,089,260	1,284,760	2,563,748	2,300,593	2,767,364	1,372,831	1,955,310	3,602,200
Loans							0		
Debt Service	4,403,322	2,616,160	2,604,934	2,605,511	2,607,976	2,590,144	2,646,814	2,250,994	2,248,044
TOTAL EXPENDITURES	27,838,016	26,132,047	27,809,613	28,329,347	28,313,388	28,061,986	26,556,236	29,142,491	31,950,405
BALANCE DEC. 31	\$9,444,341	\$9,731,990	\$11,681,417	\$13,612,385	\$14,262,590	\$13,693,761	\$15,137,289	\$13,438,307	\$11,522,235

MATRIX BY FUND CLASSIFICATION

	TOTAL ALL FUNDS								
	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
BALANCE: JAN 1	\$39,144,699	\$42,873,912	\$38,347,748	\$44,765,626	\$39,761,150	\$39,742,515	\$34,996,048	\$37,697,054	\$29,526,676
REVENUES:									
Charges for Services	27,937,056	28,491,061	29,052,848	30,463,080	31,167,149	31,461,191	31,117,794	30,620,986	32,799,846
Fines and Forfeitures	2,001,380	1,673,988	2,109,593	1,869,724	1,937,004	1,926,126	1,905,362	1,906,790	1,880,082
Income Taxes	20,098,668	18,720,213	19,875,586	20,295,858	19,659,979	19,949,273	20,560,181	20,971,374	21,390,802
Interest Income	1,581,276	797,971	488,578	301,228	267,388	4,251	32,999	173,143	143,100
Intergovernmental	21,150,936	23,381,004	25,205,439	23,797,156	20,426,833	18,634,531	16,134,654	10,227,515	18,845,606
Licenses and Permits	254,270	187,774	203,795	224,286	296,201	319,180	293,169	371,180	444,300
Miscellaneous	5,356,437	4,918,996	5,395,629	5,989,387	5,566,369	5,163,512	7,288,760	7,365,021	7,504,002
Other Taxes	685,478	1,039,540	980,632	1,315,628	1,456,760	1,323,443	272,522	218,301	218,301
Property Taxes	5,284,543	4,637,176	4,569,917	4,157,765	3,693,532	4,288,266	4,312,921	4,296,985	4,296,885
Reimbursements	1,119,745	767,400	601,794	646,086	735,667	919,919	611,269	389,475	321,500
Rentals & Leases	587,509	604,791	605,282	726,885	905,328	896,667	925,868	1,134,375	1,167,389
TOTAL REVENUES	86,057,298	85,219,914	89,089,093	89,787,083	86,112,210	84,886,359	83,455,499	77,675,145	89,011,813
OTHER SOURCES/USES:									
Transfers In	26,256,537	26,466,171	25,938,487	27,665,283	29,780,911	30,992,011	30,759,016	32,586,109	31,473,586
Transfers Out	(26,260,012)	(26,589,134)	(25,937,683)	(27,677,284)	(29,781,912)	(30,694,873)	(32,614,469)	(32,641,109)	(31,935,668)
Loans to/from Other Funds	0	20,000	9,035,648	32,000	1,000	(347,136)	1,871,411	(700,000)	500,000
Proceeds from Debt	9,721,238	8,597,668	158,908	2,393,543	0	2,056,916	1,100,715	6,963,580	0
TOTAL OTHER SOURCES/USES	9,717,763	8,494,705	9,195,360	2,413,542	(1)	2,006,918	1,116,673	6,208,580	37,918
EXPENDITURES:									
Personal Services	32,195,338	33,288,768	33,726,627	34,266,295	32,871,090	32,959,109	31,458,505	31,999,470	33,673,859
Contractual Services	33,719,203	32,724,954	36,744,789	34,184,845	32,546,289	33,808,874	30,101,041	27,706,067	27,830,301
Commodities	3,365,919	3,327,697	3,362,525	3,477,008	3,650,939	3,755,088	3,524,429	3,914,440	3,976,889
Capital Outlays	14,690,389	21,105,195	8,895,411	16,970,509	10,810,680	12,987,312	10,937,929	20,583,204	23,345,200
Loans	296,024	135,806	14,834	21,530	0	0	0	0	0
Debt Service	7,778,975	7,658,363	9,122,389	8,284,914	6,251,846	8,129,361	5,849,262	7,850,922	6,090,023
TOTAL EXPENDITURES	92,045,848	98,240,783	91,866,575	97,205,101	86,130,844	91,639,744	81,871,166	92,054,103	94,916,272
BALANCE DEC. 31	\$42,873,912	\$38,347,748	\$44,765,626	\$39,761,150	\$39,742,515	\$34,996,048	\$37,697,054	\$29,526,676	23,660,135

COMBINED FUNDS - 2016 BUDGET

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL & SPEC. ASSESSMENT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST FUNDS	FEDERAL GRANT FUNDS	TOTAL ALL FUNDS	% of Total Rev. & Exp.
BEGINNING BALANCE: JAN 1	\$4,683,458	\$2,622,562	\$1,142,137	\$6,986,169	\$6,830,230	\$6,608,077	\$20,867	\$633,176	\$29,526,676	
REVENUES:										
CHARGES FOR SERVICES	4,424,550	234,594	0	980,269	21,866,641	5,293,792	0	0	32,799,846	36.8%
FINES & FORFEITURES	9,605	1,870,477			0				1,880,082	2.1%
INCOME TAXES	0	21,390,802			0				21,390,802	24.0%
INTEREST INCOME	50,102	4,737		27,246	22,427	38,588		0	143,100	0.2%
INTERGOVERNMENTAL	1,141,688	3,647,683		8,944,828	3,600,607		52,800	1,458,000	18,845,606	21.2%
LICENSES AND PERMITS	444,300								444,300	0.5%
MISCELLANEOUS	852,255	364,572	1,525,185	630,620	91,555	3,972,315		67,500	7,504,002	8.4%
OTHER TAXES		218,301	0						218,301	0.2%
PROPERTY TAXES	2,579,431	711,050	0	633,474			372,930		4,296,885	4.8%
REIMBURSEMENTS	312,000	9,500		0		0		0	321,500	0.4%
RENTALS AND LEASES	123,927		745,462	0	298,000				1,167,389	1.3%
TOTAL REVENUES	9,937,858	28,451,716	2,270,647	11,216,437	25,879,230	9,304,695	425,730	1,525,500	89,011,813	100%
OTHER SOURCES/USES:										
TRANSFERS IN	16,988,107	4,817,851	1,727,000	5,868,628	205,000		1,867,000		31,473,586	
TRANSFERS OUT	(158,118)	(24,236,851)		0	(5,354,592)		(2,186,107)		(31,935,668)	
PROCEEDS FROM DEBT				0	0				0	
LOANS TO OTHER FUNDS	1,540,500			(1,040,500)	0			0	500,000	
LOANS FROM OTHER FUNDS	0			0	0			0	0	
TOTAL OTHER SOURCES/USES	18,370,489	(19,419,000)	1,727,000	4,828,128	(5,149,592)		(319,107)	0	37,918	
EXPENDITURES:										
PERSONAL SERVICES	22,100,372	4,583,895			6,460,770	528,822			33,673,859	35.5%
CONTRACTUAL SERVICES	5,318,888	3,305,222	650,650	625,000	10,154,256	6,309,724	6,060	1,460,500	27,830,300	29.3%
COMMODITIES	502,345	827,955		0	1,477,539	1,169,050			3,976,889	4.2%
CAPITAL OUTLAY	771,971	838,029	0	18,133,000	2,932,315	669,885		0	23,345,200	24.6%
LOANS (REHABILITATION)								0	0	0.0%
DEBT SERVICE		0	3,495,794	343,686	2,248,044			2,500	6,090,024	6.4%
TOTAL EXPENDITURES	28,693,576	9,555,101	4,146,444	19,101,686	23,272,924	8,677,481	6,060	1,463,000	94,916,272	100%
ENDING BALANCE DEC. 31	\$4,298,229	\$2,100,177	\$993,340	\$3,929,048	\$4,286,944	\$7,235,291	\$121,430	\$695,676	\$23,660,135	

MAJOR REVENUES - TRENDS AND ASSUMPTIONS

OVERALL REVENUE

For reporting purposes, revenues are categorized into types of sources: charges for services; fines & forfeitures; income tax; interest; intergovernmental; licenses & permits; other taxes; property taxes; reimbursements; rentals & leases; and miscellaneous. Most of these revenue sources are budgeted with a 2% increase per year unless deemed otherwise. The largest revenue sources are **charges for services, income tax, and intergovernmental revenues**. Changes in these large revenue sources have an effect on the total budget. These three sources combined make up 82% of all revenue for the 2016 budget.

Revenue History - All Funds Combined

<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
\$82,428,897	\$86,057,298	\$85,219,914	\$89,089,093	\$89,787,083	\$86,112,210	\$84,886,359	\$83,455,499	\$77,675,145	\$89,011,813
+4.4%	-1.0%	+4.5%	+0.8%	+0.8%	-4.1%	-1.4%	-1.7%	-6.9%	+14.6%

Table 2.1 Revenue History of All Funds

The year 2008 had a revenue increase of \$3.6 million overall. Increased income tax receipts of \$1.5 million attributed to the passage of the one-half percent Public Safety Levy income tax and \$1.3 million in reimbursements were the major contributors for this increase.

In 2009, the City realized the recession with a decrease of \$837,000 in total revenue. Income tax receipts were at an all-time low over a ten year period (-\$1.4 million). Lower property tax revenue added to this decrease. However, additional intergovernmental revenues were received with a \$2.5 increase in Housing Assistance payments.

The year 2010 also had a large increase of \$3.9 million due to additional intergovernmental revenue (\$1.4M in ARRA Grants and \$1.2M for Neighborhood Stabilization Program) and a rise in income tax receipts (\$1.1 million).

In 2011, two major sources of revenues dropped - intergovernmental and property taxes. ARRA grants ceased, property valuations decreased, and the State announced further cuts to local governments. The City began preparing for the decreasing revenue by reducing expenditures for 2012.

MAJOR REVENUES - TRENDS AND ASSUMPTIONS

The 2012 revenue decreased 4.1% due to cuts in intergovernmental revenues. Approximately \$1.1 million less intergovernmental revenue in the General Fund is due to State of Ohio cuts. The Federal Grant Funds received \$1.3 million less in 2012 for housing assistance payments and funding for the Neighborhood Stabilization Program. Income tax and property tax revenue also declined.

In 2013, the decrease of \$1.2 million decrease was attributed to a decrease of intergovernmental revenue for capital projects. Most of this revenue is subject to reimbursements and some projects were put on hold and some are taking longer to accomplish due to various issues.

The 2014 revenue was \$1.4 million less than the 2013 actual revenue. The major contributor for this decrease is intergovernmental revenue. The Housing Assistance program, along with the grant funds, was transferred to the Counties in 2014. This grant averaged \$10 million a year as an intergovernmental revenue source.

The 2015 budget contains a \$9.3 million decrease mainly due to a reduction of federal grants, specifically the Housing Assistance grant program that has been transferred to Butler and Warren Counties.

The 2016 budget is projected at \$89.0 million, \$11.3 million above the 2015 budget. Increases are anticipated in charges for services (\$2.1 million attributed to increased water and storm water rates), income taxes (\$.4 million) and intergovernmental (\$8.6 million projected for capital improvement grants) revenue.

MAJOR REVENUE SOURCES:

Charges for services include a variety of fees and charges and generally comprise 36% to 40% of total revenue sources. In 2013, 37.1% of the total revenue was charges for services and 2014 yielded 37.3%. The 2015 budget contains 39.4% and the 2016 budget projection is 36.8% of total revenue sources. Examples of charges for services are: administrative fees; EMS (ambulance fees); utility charges (water & sewer bills); and bus fares. The Proprietary funds and the General Fund are the largest receivers of charges for services.

Charges for Services - All Funds Combined

<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
\$27,759,367	\$27,937,056	\$28,491,061	\$29,052,848	\$30,463,080	\$31,167,094	\$31,461,191	\$31,117,794	\$30,620,986	\$32,799,846

Table 2.2 Revenue History - Charges for Services for All Funds

MAJOR REVENUES - TRENDS AND ASSUMPTIONS

The majority (over 66.6%) of this revenue budgeted for 2016 are collected from the enterprise funds. Utility bills (water, sewer, storm water, well field, and refuse collection) are the largest source of charges for service. Water and sewer rates are reviewed regularly to ensure that the revenues collected are sufficient to address operational costs and capital needs of the water and sewer collection systems. Increases in rates are the major reason for increases in this category. Even though utility rates were increased in 2014 and 2015, a reduction of the total Charges for Services is due to the elimination of the Golf Course. The Golf Course was sold in late 2014 and accounted for \$1.2 million each year in revenue under this category.

The Employee Benefits Fund (Internal Service Fund) increased 6.0% in total revenue for 2016. The city contracts with an administrator for all of its self-funded health care benefits. A Health Care Committee reviews the budget and changes policies and/or benefits for cost saving measures. Employees have two options, higher contributions /premiums for the same coverage or lower contributions/premiums with higher deductibles. The committee believes this to be an important measure for affordable health care coverage.

Intergovernmental revenue accounts for 13.2% of the total revenue for the 2016 budget with \$18.8 million, an \$8.6 million increase over the 2015 budget. This increase is due to \$5.9 million increase in capital improvement grants and a grant of \$2.3 million for new buses. Intergovernmental revenues are federal grants, state grants, specific taxes, and subsidies. In the past, intergovernmental revenues made up 25%+ of total revenues with the Housing Assistance Grant (Section 8 Housing Program) with a yearly grant of \$9-\$10 million. In late 2014, this program was transferred to Butler and Warren Counties, thus reducing this revenue type beginning in 2015.

Intergovernmental Revenue - All Funds Combined

<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
\$20,449,764	\$21,150,936	\$23,381,004	\$25,205,439	\$23,797,156	\$20,426,833	\$18,634,531	\$16,134,654	\$10,227,515	\$18,845,606

Table 2.3 Revenue History - Intergovernmental Revenue of All Funds

Approximately 80.9% of the total intergovernmental revenue is budgeted for governmental funds. The breakdown for governmental funds in the 2016 budget is as follows:

General Fund	Special Revenue Funds	Capital Funds	Trust Funds	Federal Grant Funds	Total Governmental Funds
\$1,141,688	\$3,647,683	\$8,944,828	\$52,800	\$1,458,000	\$15,244,999

Table 2.4 Revenue History - Intergovernmental revenue of Governmental Funds

MAJOR REVENUES - TRENDS AND ASSUMPTIONS

Federal Grant Funds:

Revenue from the U.S. Department of Housing of Urban Development accounts for the revenue in the Federal Grant Funds. In 2016, this revenue is divided into three funds: the Community Development Act Fund, HOME Program Fund, and the Neighborhood Stabilization Program Fund. Each of these funds has separate programs to that are related to housing and community development activities. Programs include assistance for first time home purchases, property rehabilitation, and demolition of abandoned and unsafe buildings.

Special Revenue Funds:

The Nuisance Abatement Fund budgeted \$1.0 million to accommodate the state grant used to demolish and remove blight properties.

The Auto and Gas Tax Fund is largest recipient of intergovernmental revenues in the Special Revenue Funds. Approximately \$2.4 million is projected from gasoline taxes and license fees. Other revenues include county vehicle licenses tax, county license renewal fees (\$2.50 per license shared by Butler County), motor vehicle permissive tax (\$5 tax distributed by the State of Ohio), and municipal motor vehicle license tax (\$5 per license plate for vehicles registered to City of Middletown owners).

General Fund:

The Local Government Assistance Fund (LGAF) revenue is the largest intergovernmental revenue for the General Fund. The State of Ohio announced in July 2011 that it will reduce this revenue along with reductions in the Commercial Activities Tax. The commercial activity tax is a tax imposed on businesses according to their gross receipts in Ohio. Collectively, these revenues have reduced the intergovernmental revenues to the General Fund by \$1.9 million from 2010.

Local Government Fund Revenue & Commercial Activities Tax									
<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>	
\$2,814,515	\$2,707,982	\$2,725,530	\$2,297,323	\$1,481,140	\$865,455	\$843,283	\$865,455	\$760,503	

Table 2.5 Revenue History - Local Government Fund and Commercial Activities Tax

In 2013 and 2014, the General Fund received \$624,000 and \$692,000 in grants for reimbursement of wages and benefits of six firefighters and four police officers. This grant ceased in late 2014 and is not budgeted for 2015 or thereafter.

MAJOR REVENUES - TRENDS AND ASSUMPTIONS

Capital Funds:

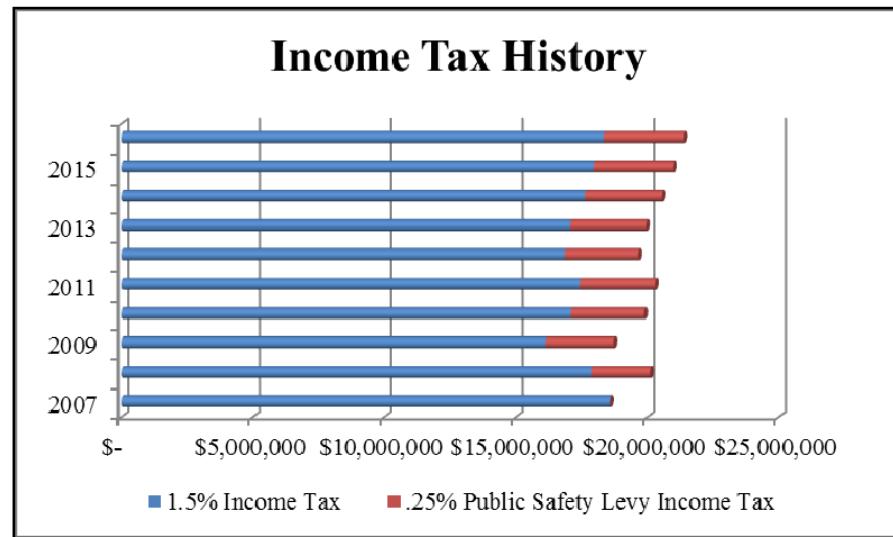
Capital Funds are expected to receive grants totaling \$8.9 million. The Capital Improvement Fund has budgeted \$5.0 million in grant funds designated for street projects in 2016. The Airport Improvement Fund has \$3.1 million budgeted in grants from the FAA.

Enterprise Funds:

The Transit Fund relies heavily upon federal and state grants for operation and capital items. In 2010, \$1.8 million in governmental revenues (172% over the 2009 actual) were received for replacement of the Transit system's bus engines and shelters with additional funds from an ARRA grant. In 2011, intergovernmental revenues totaled \$1.05 million which funded additional operating costs for a new bus service to Hamilton and Oxford and a grant for a transit development plan. In 2012, 2013, and 2014, the Transit fund received \$1.1 million for all transit operations. The 2015 budget is slightly more with an anticipated \$1.3 million. The 2016 budget of \$3.6 million includes grants for the purchase of new buses.

Local income taxes is the primary source of revenue for the General Fund and accounts for 24% of the total revenue from all sources. Income tax revenue provides funds for the purposes of general Municipal operations, capital improvements and the payment of debt service with respect to capital improvements. Income tax is levied on salaries, wages, commissions and other compensation, and on net profits.

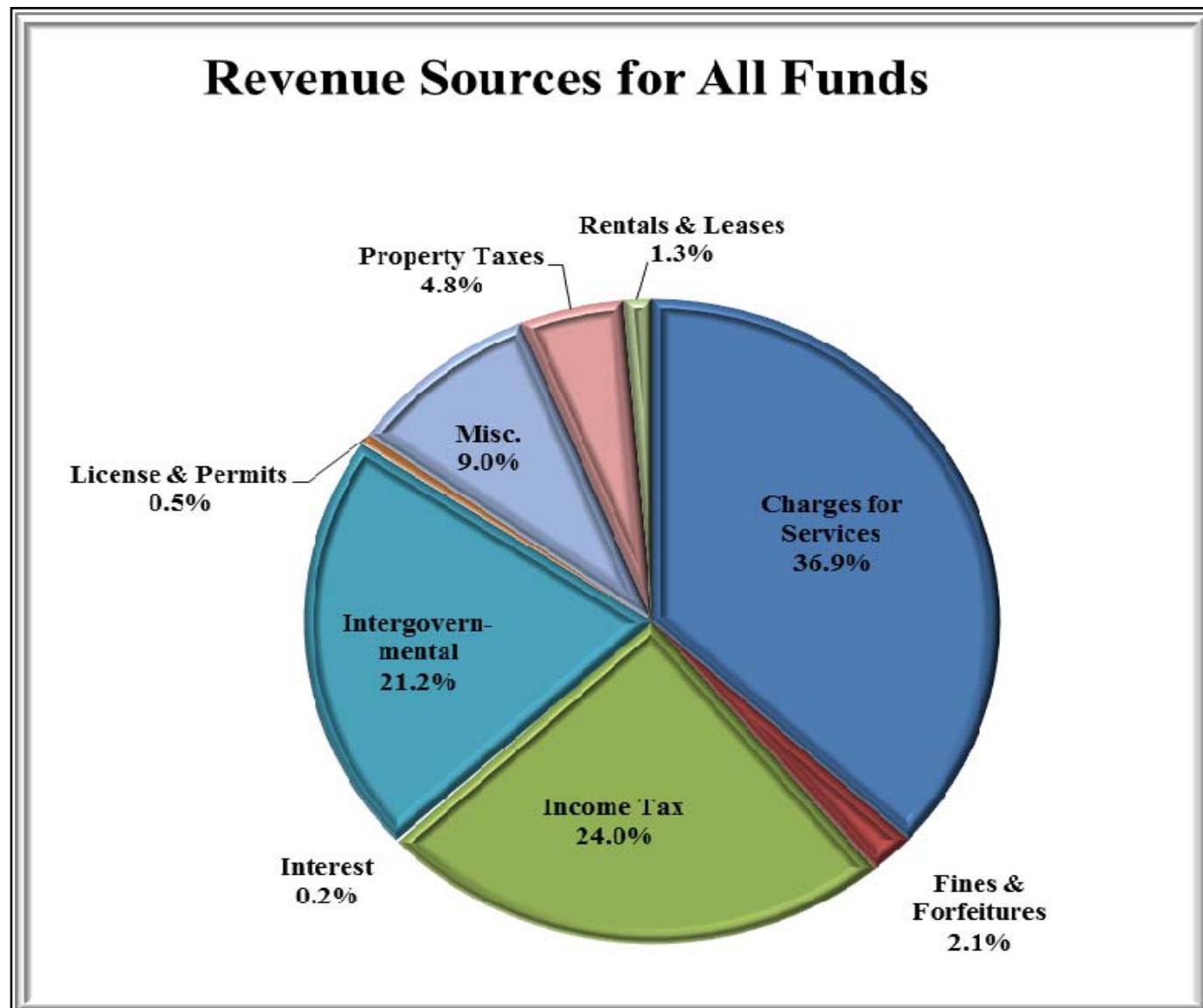
A Public Safety Levy was passed by the voters in November 2007 which enacted an additional one-quarter percent income tax for a period of five years. This levy was passed permanently in 2012. The Public Safety Levy has helped provide stability to the General Fund. This portion of the income tax revenue is designated to help fund the public safety divisions (Police and Fire Divisions).



Income tax revenue history is discussed in more detail under Major Fund – City Income Tax Fund.

MAJOR REVENUES - TRENDS AND ASSUMPTIONS

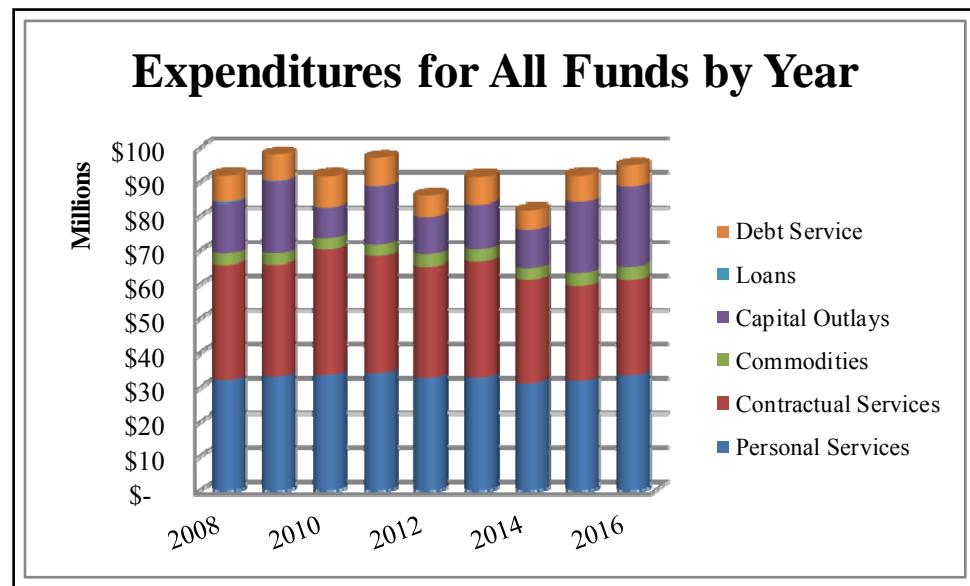
Figure 2.2
Revenue Sources
of All Funds
Combined



MAJOR EXPENDITURES - TRENDS AND ASSUMPTIONS

Expenditures for the overall 2016 city budget are projected at \$94.4 million (excluding other sources), a 3.1% increase from the 2015 budget.

Figure 2.3 Expenditure History by Category for All Funds



debt service. Personnel Services and Contractual Services comprise two-thirds or greater of the budget for each year. Capital outlay purchases vary each year and therefore is generally the largest factor for fluctuations in the combined budgets. However, in 2015, the largest fluctuation is contractual services due to a decrease in federal grant funds.

Personal services includes salaries and wages, overtime and all benefit costs such as health care and pension contributions. Personal services constitute 35.5% of the 2016 budget and 34.8% of the 2015 budget. An increase of 1% was forecast for all salaries and wages in 2016. This is the first increase since 2011 for non-union employees. Health insurance expenses were increased 6% to meet the ever increasing costs of health care. Total cost projected for 2016 for personnel and benefits is approximately \$33.7 million.

The amount of expenditures is dependent upon the revenue stream. In response to declining revenues and increasing personnel costs, planned budget cuts occurred in 2007, 2010, 2012 and 2014. These budget cuts included reduction of personnel, reduction in other operating costs, elimination of programs, outsourcing of certain functions, and reorganization of departments. These budget cuts have forced the City to be more proactive in finding new ways of doing business such as: searching for additional grant opportunities, joining regional partnerships, participation in cooperative regional purchasing, public private partnerships, and finding other ways to utilize personnel.

Expenditures are categorized into six types of expenditures: personal services, contractual services, commodities, capital outlays, rehabilitation loans and debt service.

MAJOR EXPENDITURES - TRENDS AND ASSUMPTIONS

Personnel costs are a major concern for the General Fund. Al

most sixty-three percent of all personnel are funded by the General Fund. Numerous lay-offs and elimination of positions have occurred as cost saving measures. In 2014 and 2015, public safety personnel were laid off due to the expiration of grants which funded six firefighter and four patrol positions. In late 2014, the golf course was sold, thus eliminated five full time positions and numerous part time positions. A total of forty positions have been eliminated in 2014 and 2015. In 2016, ten positions have been added due to the need and economic growth in the area.

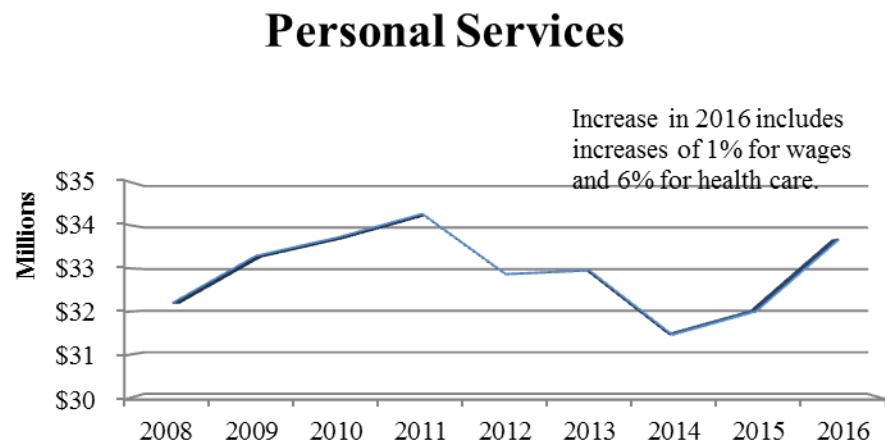


Figure 2.4 Expenditure History of Personal Services

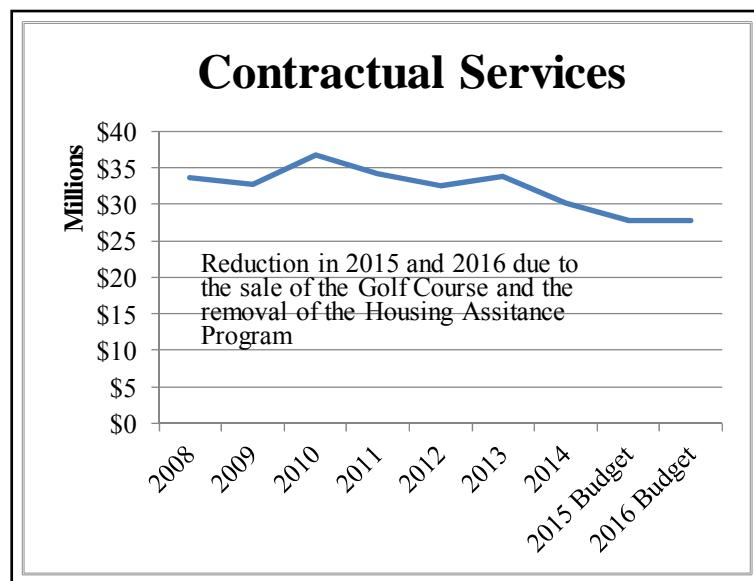
plans when needed or warranted. To help alleviate the ever rising health care costs, employees will be paying higher premiums and co-pays.

Contractual services is an expenditure category that includes all services provided by outside consultants and vendors. This category generally comprised 33% to 38% of the annual budget. In 2015 and 2016, contractual services comprise 29-30% of the total budget with a budget of \$27.7 million and \$27.8, respectively. This unusually large decrease of \$7+ million is due to federal grant reductions, specifically the Section 8 Housing Assistance program grant. This program has been transferred to the counties that incorporate the City of Middletown.

In 2013, federal grants supported 33.7% of the contractual services. The largest contractual service of the City is with an administrator who oversees Housing Assistance, specifically, Section 8 for \$9.2 million. This grant was from the U.S. Department of Housing and Urban Development (HUD). Additionally, a state grant of \$1.6 million funded the demolition projects performed in 2013 and 2014.

MAJOR EXPENDITURES - TRENDS AND ASSUMPTIONS

Other large expenditures in 2013 were \$4.2 million for employee health care, \$2.7 million for refuse pick up and disposal, \$2.4 million for utilities, \$2.1 million for administrative fees and \$1.8 million for garage charges.



In 2014, the \$36.2 million budget included \$6.8 million for the Housing Assistance program, \$5.4 million for employee health care, \$2.8 million for refuse disposal services, \$2.6 million for utilities, and \$2.1 million for garage charges.

In 2016, the largest contractual services of the \$27.8 million budget include the following:

- \$ 6.0+ million – other professional services
- \$ 5.8 million – employee health care
- \$ 2.8 million – refuse collection and disposal
- \$ 2.3 million – utility charges
- \$ 2.3 million – administrative fees
- \$ 1.5 million – federal grant programs
- \$ 2.0 million – garage charges

Figure 2.5 Expenditure History of Contractual Services

Commodities is an expenditure category that consists of supplies and materials that are purchased for use or consumption. Examples of commodities are office supplies, cleaning supplies, fuel for vehicles and equipment, supplies to maintain equipment and buildings, maintenance repair parts, chemicals, etc. Proprietary Funds, the City's business-type funds, appropriated 1.5 million of the total commodities category. Commodities comprise 4.2% of the total budget.

Capital outlay constitutes 24.6% of the overall 2016 budget with \$23.3 million budgeted for all funds. Capital outlay is an expenditure category designated for the purchase of fixed assets such as machinery, equipment, vehicles, street improvements, water and sewer mains, and depreciation.

Capital project funds are funds created to account for financial resources to be used for acquisition or construction of major capital facilities. Approximately 77.7% of all capital outlay items are budgeted in the capital funds.

MAJOR EXPENDITURES - TRENDS AND ASSUMPTIONS

Budgets with large capital expenditures are:

- \$6.01 million – Capital Improvement Fund – general capital improvements & infrastructure
- \$2.70 million – Sewer Capital Reserve Fund – sewer infrastructure
- \$3.54 million – Water Capital Reserve Fund – water infrastructure
- \$1.60 million – Storm Water Capital Reserve Fund – storm water infrastructure
- \$0.21 million – Special Assessment Funds – Central Ave Improvements & Urban Paving Program

Capital Outlay Expenditures									
<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
\$8,289,704	\$14,690,389	\$21,105,195	\$8,895,411	\$16,970,509	\$10,810,680	\$12,987,312	\$10,937,929	\$20,583,204	\$23,345,200

Table 2.6 Expenditure History – Capital Outlay

Local street improvements are the focus of Capital Improvement Fund. In 2009, a record \$21 million was spent on capital projects and improvements – the largest budget in ten years. The largest project in 2009 was part of a \$110.7 million state project for the Interstate 75 and State Route 122 intersection. The City's portion of this project was approximately \$6.4 million. Most of the large projects in the Capital Improvement Fund are assisted with grants.

The largest expenditure outside of the capital improvement budgets are vehicle and equipment purchases (\$660,000) and depreciation charges for the sum of \$1.5 million. This charge is held in reserve for future vehicle and equipment purchases by the Municipal Garage.

Debt service payments were up in 2013 due to a \$2.2 million payment of notes converted to bonds in the Downtown Improvement Funds. Special Assessment Funds are budgeted with \$670,000 in debt service payments for notes associated with designated projects. When possible, debt payments for capital improvements associated with the Tax Increment Financing Districts are made by the associated TIF Funds. Scheduled for 2015 is the \$2.1 million debt re-issuance of the Downtown Improvement bonds and \$4.2 million in debt for the water and wastewater system energy improvements.

Rehab loans are budgeted in the Community Development Act Escrow Fund which is a Federal Grant Fund. Low interest loans are at very low rates and we were optimistic that citizens in targeted areas will take advantage of this opportunity in 2012. However, less than \$25,000 in loans were given in 2010 and 2011 and virtually none in 2012, therefore, no budget was projected for 2013 and thereafter.

MAJOR EXPENDITURES - TRENDS AND ASSUMPTIONS

Transfers are monies transferred from one fund to another. Transfers are considered as other sources in the matrix of all funds. The Income Tax Fund receives \$19+ million each year. The Income Tax Fund transfers monies to various funds each year. The amount of the transfers is designated in the Five Year Financial Plan.

These transfers usually help maintain a minimum or targeted balance for a specific fund or fund a specific project. The majority of income tax revenue is transferred to the General Fund.

The enterprise funds also have significant transfers. The majority of transfers from the enterprise funds are designated to their specific capital improvement fund (i.e. Water Fund transfer to Water Capital Reserve Fund).

Expenditures for All Funds for 2016

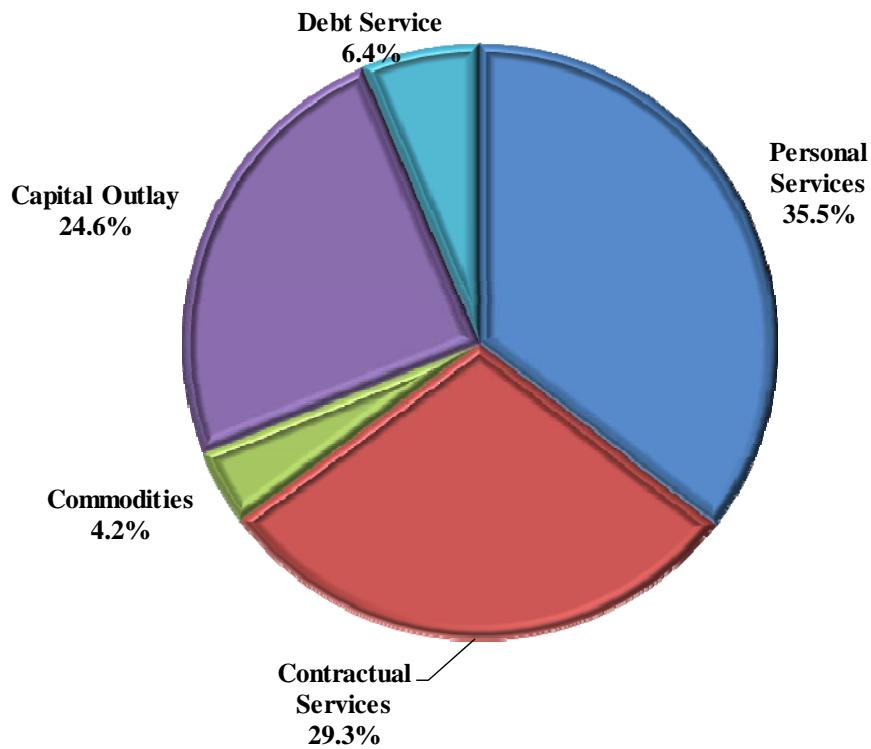


Figure 2.6 Expenditure of all funds by category for 2016.

MAJOR FUNDS - PURPOSES AND RESOURCES

Major funds are funds whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the City's revenues or expenditures of the appropriated budget. These major funds represent significant activities of the City. There are two major funds for the City of Middletown: the General Fund and the City Income Tax Fund.

GENERAL FUND

The General Fund, the city's largest fund, is used to account for all financial resources of the City except those required by federal, state, or local regulation to be accounted for in another fund. The City of Middletown uses General Fund resources to support the following core governmental services.

- Police and Fire Protection
- Public Works (Building Maintenance, Engineering, and Parks)
- City Administrative Services (Finance, Law)
- Non-Departmental activities (phone systems, utilities, street lighting, etc.)
- City Council and City Manager activities
- Economic Development
- Community Development and Planning

The General Fund supports close to two-thirds of the City's workforce.

In response to the recession and the State's The State of Ohio announced in late 2011 the reduction of local government funding to deal with their declining budget. The County also announced that the property revaluations were going to be lowered thus reducing property tax revenue. To offset this reduction, the City reduced personnel in 2012 and expenditures to help maintain a healthy fund balance during this difficult economic period. In 2013, several additional grants were received, one to support six firefighters through September 2014, another grant to support four police officers through 2014. The 2014 budget began reducing personnel and expenditures again to address the lower than anticipated revenues. The balance for the General Fund is just below our stated goal to maintain at least a 15% fund balance with 17.6% at the end of 2015 and 16.5% for 2016. Projected balance for 2017 is 15.4%.

MAJOR FUNDS - PURPOSES AND RESOURCES

General Fund Revenue Sources

The General Fund's primary revenue sources are:

Income Tax – 43.6%	Public Safety Levy – 11.4%
Charges for services – 16.4%	Property Taxes – 9.6%

Over 81% of the revenues for the General Fund comprise of the sources stated above.

Income Taxes (including Public Safety Levy Income Tax) - \$14.8 million

The General Fund relies heavily upon income tax revenue and accounts for 55.0% of the total General Fund revenue in 2016 and 2015. The City's local income tax of 1.75% (includes the .25% Public Safety Income Tax) is levied on wages, salaries, other compensation, and net business profits earned by individuals and businesses located in the City of Middletown. All income tax revenues are deposited into the Income Tax Fund which then transfers out monies to other funds. The majority of this revenue is transferred to the General Fund.

Charges for Services – \$4.4 million

Charges for services is the second largest revenue source and accounts for 16.4% of total revenues for the General Fund. Emergency Medical Service billing generates over \$1.6 million to the General Fund each year along with \$2.2 million for administrative fees.

Charges and fees include, but are not limited to, the following:

Administrative fees	Burglar	alarm fees	Emergency medical service
Planning review fees	Reim	bursement of services	Zoning permits

Administrative fees are charged to other funds for payment to the General Fund for the oversight, direction, and time spent for employees who are supported by the General Fund. Administrative fees were projected with a 2% increase.

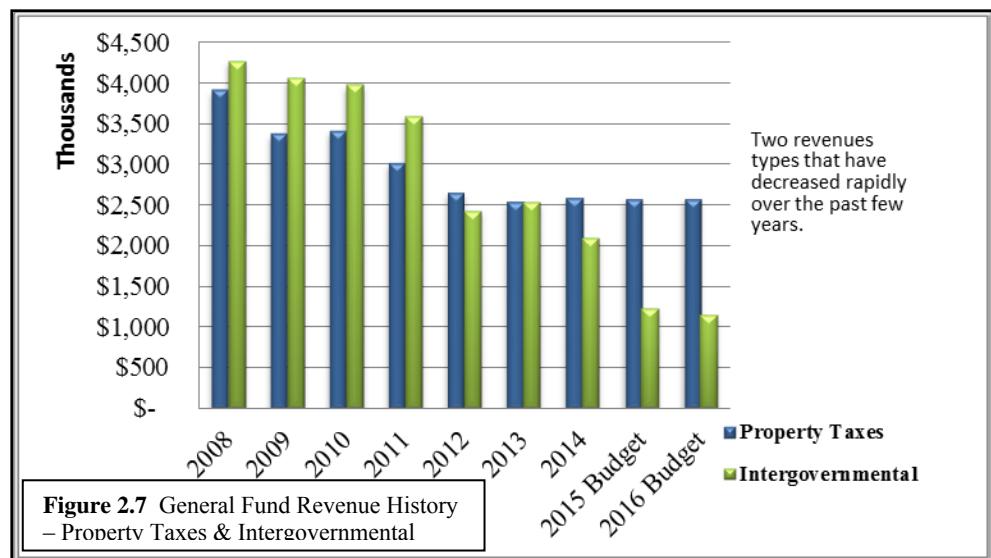
Emergency medical services are driven by the number of EMS squad runs. Based on the 2012 and 2013 actual and the projected number of runs in 2014, this revenue was decreased in 2015 by 3.5% and kept at the same level for 2016.

MAJOR FUNDS - PURPOSES AND RESOURCES

Real Estate Property Tax - \$2.6 million

Property taxes include amounts levied against all real and public utility property used in businesses and properties located in the City. All property is revalued every six years. The City is projected to receive about \$2.6 million in General Fund property tax revenues in 2015 and 2016. Property taxes were lowered in 2011 and 2012 due to property valuations being lowered by Butler and Warren Counties. The current estimate is based upon figures given by the counties which have taken delinquency of taxes into consideration. Also, personal property tax was phased out beginning in 2011 and replaced with Commercial Activities Tax which is categorized as intergovernmental revenue. Property taxes account for 9.6% of the total General Fund revenue and other sources.

Intergovernmental Revenues - \$1.1 million



In 2016, Middletown's General Fund will receive about 4.2% of its revenue from intergovernmental sources. Normally, most all of these funds are from the State of Ohio (e.g., homestead rollback, and local government assistance funds). In 2013 and 2014, the City received grants to fund six firefighter positions and four police officer positions. These grants totaled \$624,505 in 2013 and \$692,388 in 2014.

The Local Government Assistance Fund (LGAF) is the largest intergovernmental revenue for the General Fund. The State of Ohio collects a 3.68 percent share of all general revenue tax collections for the Local Government Fund. This revenue is distributed to each of Ohio's eighty-eight counties and the allocation is based according to each county's share of the total state population.

The county then distributes to each entity based upon the total population of the county. Unfortunately, the state reduced this revenue to alleviate the State of Ohio's economic condition beginning in July 2011. This revenue has been reduced close to \$0.8 million annually (highest year was 2007 with almost \$2.1 million).

MAJOR FUNDS - PURPOSES AND RESOURCES

Two intergovernmental revenue sources ceased in 2013 – the estate tax and the commercial activities tax. The State of Ohio passed legislation to remove the estate tax beginning in 2013. The City received an average of \$0.7 million annually from 2008 to 2012 in estate tax revenue. Commercial activities tax was the second largest intergovernmental revenue for the General Fund. This tax, which began in 2006, imposed a tax on businesses according to their gross receipts in Ohio. This revenue grew from \$537,000 in 2007 to \$940,000 in 2010. The State also cut this revenue from local entities and the last receipts in 2012 totaled \$37,311.

Other Revenues

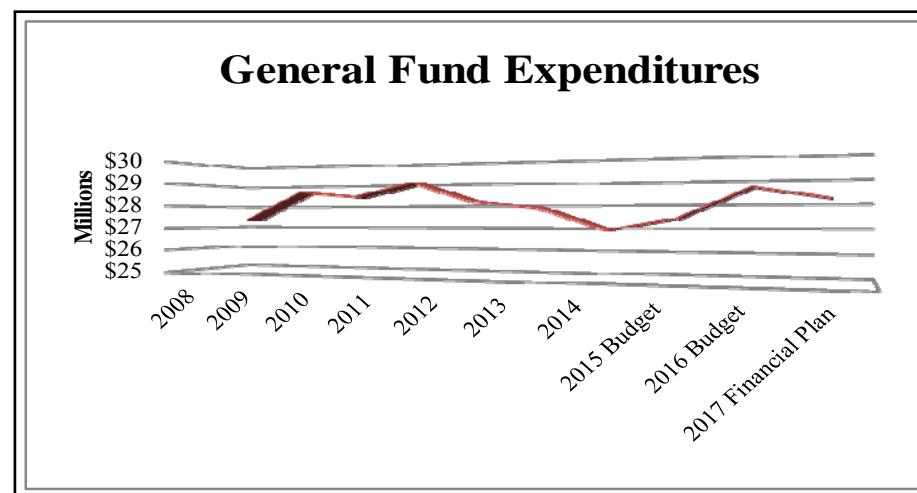
The remaining revenues comprise less than 15% for the past three years. These revenues include fines, interest income, licenses and permits, reimbursements, and rentals and leases. Generally, revenue projections are increased 2% each year. Each revenue is reviewed and increased or decreased based upon past financial history and known factors. Known factors include rental agreements, the rise and fall of interest rates, and reimbursement agreements.

General Fund Expenditures

Upon notification from the state regarding lower intergovernmental revenues beginning in 2011 and lower property taxes based upon reduced property valuations by the county, expenditures were reduced for the 2012 budget resulting in 28 less positions for the General Fund. The majority of these positions were non public safety. It was realized that the economic factors are not as favorable in 2013 as projected; therefore, reductions for the 2014 budget were necessary.

The 2016 budget has increased due to projected revenue increases, particularly income taxes. Some of the previous cuts in positions were put back in the budget as well as new positions due to emphasis on current goals and objectives.

Figure 2.8 General Fund Expenditure History



MAJOR FUNDS - PURPOSES AND RESOURCES

Personal services- \$22.1 million

The largest expense to the General Fund is personnel costs (77.1% to 80.9% from 2007 to 2014). The General Fund supports almost 60.7% of all city personnel. Police and Fire personnel make up 45.8% of the total city staff. Given these parameters along with lower revenue projections, personnel lay-offs were unavoidable to sustain the General Fund. A total of twenty-eight employees were laid off January 1, 2012 causing a \$963,218 decrease in personnel costs. Grants were obtained to fund four police officers and six fire fighters for 2013 and most of 2014. Upon termination of the grants, eighteen public safety positions were laid off or remained unfilled. In 2016, three positions were re-instated. Prior to 2014, most lay-offs or unfilled vacancies were non public safety.

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015 Budget</u>	<u>2016 Budget</u>	<u>2017 Financial Plan</u>
PERSONNEL	\$22,023,673	\$22,737,109	\$23,001,211	\$23,435,633	\$22,472,415	\$22,550,848	\$21,687,909	\$21,052,176	\$22,100,372	\$21,483,172
% of Total Budget	80.56%	79.37%	80.93%	80.74%	79.85%	80.86%	80.52%	76.78%	77.02%	76.11%
change in personnel costs	\$713,436	\$264,102	\$434,422	(\$963,218)	\$78,433	(\$862,939)	(\$635,733)	\$1,048,196	(\$617,200)	
change from previous year	3.24%	1.16%	1.89%	-4.11%	0.35%	-3.83%	-2.93%	4.98%	-2.79%	

Table 2.7 General Fund Personnel Expenditure History

Contractual services - \$5.2 million

Contractual services include vendors and services that cannot be accomplished in-house. Contractual services did not change much until 2015. Additional funds were budgeted for Enterprise Zone agreements, zoning code updates, mowing contract increases, recreational activities, jail medical service, and garage charges which is based upon usage of equipment and vehicles.

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
CONTRACTUAL	\$4,280,919	\$4,526,855	\$4,490,905	\$4,543,930	\$4,385,924	4,369,946	\$4,368,079	\$5,183,418	\$5,318,888
% of Total Budget	15.66%	15.80%	15.80%	15.66%	15.58%	15.67%	16.22%	18.90%	18.54%
change in contractual costs	\$245,936	(\$35,950)	\$53,025	(\$158,006)	(\$15,978)	(\$1,867)	\$815,339	\$135,470	
change from previous year	5.74%	-0.79%	1.18%	-3.48%	-0.36%	-0.04%	18.67%	2.61%	

Table 2.8 General Fund Contractual Services Expenditure History

MAJOR FUNDS - PURPOSES AND RESOURCES

Large costs for contractual services include:

\$1.0 million – utility charges	\$0.3 million – liability insurance
\$0.9 million – garage charges	\$0.4 million – maintenance of equipment
\$0.6 million – other professional services	\$0.2 million - telephone line charges

Commodities - \$0.5 million

Commodities account for less than 2% of the total General Fund budget each year. Commodities include office supplies, cleaning supplies, small tools and equipment, chemicals, purchase of uniforms, and medical supplies. The largest commodities are purchase of drug and medical supplies for the paramedics and uniforms for the public safety divisions.

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
COMMODITIES	\$390,019	\$369,781	\$340,961	\$387,581	\$434,408	\$458,687	\$395,796	\$503,969	\$502,345
% of Total Budget	1.43%	1.29%	1.20%	1.34%	1.54%	1.64%	1.47%	1.84%	1.75%
change in commodities costs	(\$20,238)	(\$28,820)		\$46,620	\$46,827	\$24,279		(\$62,891)	\$108,173
change from previous year	-5.19%	-7.79%		13.67%	12.08%	5.59%		-13.71%	27.33%
									-0.32%

Table 2.9 General Fund Commodities Expenditure History

Capital Outlay - \$0.6 million

Depreciation charges account for the variations of Capital Outlay. Purchase of new equipment is added to this charge until a full twenty year history is established for consistency. An example of this is purchase of fire equipment in 2009 causing a rise of 57%.

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
CAPITAL OUTLAY	\$644,548	\$1,012,467	\$589,564	\$657,876	\$479,172	\$508,855	\$481,439	\$680,914	\$771,971
% of Total Budget	2.36%	3.53%	2.07%	2.27%	1.70%	1.82%	1.79%	2.48%	2.69%
change in capital outlay		\$367,919	(\$422,903)	\$68,312	(\$178,704)	\$29,683	(\$27,416)	\$199,475	\$91,057
change from previous year		57.08%	-41.77%	11.59%	-27.16%	6.19%	-5.39%	41.43%	13.37%

Table 2.10 General Fund Capital Outlay Expenditure History

MAJOR FUNDS - PURPOSES AND RESOURCES

General Fund Ending Balance

The City's goal is to maintain at least a 15% to 25% balance of total expenditures in the General Fund. In 2010, a specific financial plan was established for a three year period (2010 – 2012) to reduce the 2010 beginning balance of 25% to the minimum of 15% ending in 2012. Even with deficit spending, it was realized that personnel had to be cut because these costs are the largest expenditure in the General Fund. A total of seven non-safety employees were laid off along with other additional cuts of \$1.5 million in 2010.

During 2011, the State of Ohio announced that revenues distributed to other local governments would be cut to help alleviate the shortage of revenues for their budget. These revenue cuts, along with a stagnant economy, forced the city to take further measures in 2012. This resulted in the lay-off of twenty-eight more employees for 2012. The 2013 budget was optimistic that the economy would improve and the city budgeted accordingly. During 2014, we realized that the budget needed more cuts to stay above the 15% minimum balance. More employees were scheduled for layoffs and expenditures were cut for the 2015 budget. Constant review of this fund's revenue and expenditures are one of the city's top priorities. This ending balance and the attention to this balance is a factor in the City's "Aa3" bond rating.

The estimated ending balance for the General Fund as of December 31, 2015 was estimated at \$4.6 million but adjusted to \$5.3 million in early January due to anticipated carry over of \$ 700,000. This will leave the fund balance at 16.5%. The Financial Plan forecasts a balance of \$4.1 million at year end of 2017 with a 15.2% balance.

CITY INCOME TAX FUND & PUBLIC SAFETY LEVY FUND

Ohio law authorizes a municipal income tax on both corporate income and employee wages and salaries at a rate of up to 1% without voter authorization. In 1969, City electors authorized an income tax at the rate of 1.5%. In 2007, city voters authorized a 5 year increase to 1.75% with the passage of the Public Safety Levy which was renewed permanently in August 2012. The quarter percent additional tax is exclusively set aside for public safety purposes. Income taxes are collected on business income and individuals' salaries and wages. Residents are currently permitted 100% credit on income taxes paid to other municipalities.

Business income and earned income (salaries, wages, commissions, bonuses, and other compensation paid by employers before any deductions) is subject to Middletown local income tax. In 2008, the City's largest employer moved their headquarters to a nearby

MAJOR FUNDS - PURPOSES AND RESOURCES

township. The effects of this move along with the closing of three local paper mills, and the decline of the local economy, became a major concern of decreasing income tax revenues. This concern was the driving force for a Public Safety Levy.

Income tax revenues are the major source of revenue for the General Fund which supports the public safety divisions (Police and Fire) as well as the administration and other functions of the city. This revenue is a good indicator of how well the city is doing economically. For this reason, this revenue is reviewed frequently. Financial planning is based on economic factors and helps determine what level of service can be provided to Middletown residents.

Middletown's economy and the recession resulted in income tax revenue for 2009 to be the lowest revenue received over the past ten years based on the 1.5% tax rate. The additional .25% Public Safety Levy income tax has boosted this revenue close to prior year levels. These factors along with the closing of three local paper mills and the downsizing of the City's largest employer in 2008 have made an impact on income tax revenue projections.

Since 2010, the City has been making progress in additional jobs and revenue. It is estimated that 1,700 jobs have been created from 2010 to 2014. The two-hundred acre Premier Health Campus continues to grow with an array of health services and medical needs. Nearby, the Renaissance East District is growing in new upscale residential homes and commercial activity. The construction of Suncoke (a new \$360 million facility), with 100 new jobs, was completed in 2011. The downtown area has developed into an arts, entertainment, and education destination with the opening of the Cincinnati State Technical and Business College campus and Pendleton Arts Center as well as various new restaurants and summer concerts. Industrial businesses have relocated and expanded in the Midd Cities Industrial Park and the Yankee Road business park area.

City Income Tax Fund Revenues

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u> <u>Budget</u>	<u>2016 Budget</u>	<u>2017</u> <u>Financial</u> <u>Plan</u>
Income Taxes	\$20,098,668	\$18,720,213	\$19,875,586	\$20,295,858	\$19,659,979	\$19,949,273	\$20,560,181	\$20,971,374	\$21,390,802	\$21,604,710
change from previous year	(\$1,378,455)	\$1,155,373	\$420,272	(\$635,879)	\$289,294	\$610,908	\$411,193	\$419,428	\$213,908	
change from previous year	-7.4%	5.8%	2.1%	-3.2%	1.5%	3.0%	2.0%	2.0%	1.0%	

Table 2.11 City Income Tax & Public Safety Levy Revenue History

MAJOR FUNDS - PURPOSES AND RESOURCES

All income tax revenues are deposited into the City Income Tax Fund. The quarter percent public safety levy tax is calculated monthly and the money is then deposited into the Public Safety Levy Fund. This procedure is used to ensure that we track all Public Safety Levy funds. The Public Safety Levy funds help support the public safety divisions in the General Fund.

Year 2012 ended with a 3.1% decrease in revenue from 2011. In 2013, revenue increased 1.5%. Due to the fluctuation of the past couple of years, the 2014 budgeted revenue was projected relatively flat. The 2015 budget was projected with a 1.5% increase over the past five year average and then increased \$400,000 due to increased measures scheduled for delinquent taxes.

City Income Tax Fund Expenditures

This fund directly supports the expenses of the income tax collection division (6 full time employees - \$708,215 budget), and distributes the remaining receipts to the City operating funds supported by income tax revenues. An increase of \$30,000 was incorporated to fund the process for delinquent tax collection.

Local income tax receipts provide support to the City funds listed below.

City Funds and the Percent of Total Revenues for Each Fund derived from Income Taxes

FUND	AMOUNT	%
General Fund	\$11,747,000	55.0
Auto & Gas Tax Fund	700,000	21.8
Airport Fund	85,000	21.7
Capital Improvements Fund	350,000	4.9
Conservancy Fund	34,000	25.2
Health Fund	118,000	27.8
Municipal Court Fund	250,000	15.6
Termination Pay Fund	300,000	100.0
G.O. Bond Retirement	1,727,000	69.8
Transit Fund	80,000	2.0
Computer Replacement Fund	8,000	5.6
Police Pension Fund	855,000	80.1
Fire Pension Fund	1,012,000	82.6
Public Safety Levy Fund	3,055,851	100.0

Table 2.12 Funds supported by City Income Taxes

Changes in Ending Balances

Fund #	Fund	Ending	Ending	Ending	Change	Change	Primary Causes of Balance Changes
		Balance	Balance	Balance	from 2014	from 2015	
12/31/2014	12/31/2015	12/31/2016					
100	General Fund	\$7,597,829	\$4,683,458	\$4,298,229	-38.36%	-8.23%	Increased transfers and loans to other funds
<u>Special Revenue Funds</u>							
230	City Income Tax	\$33,836	\$55,313	\$56,049	63.47%	1.33%	Transfer amounts vary according to income tax revenue
200	Public Safety Levy	\$33,499	\$4,431	\$5,282	-86.77%	19.21%	Using balance for funding of Public Safety
210	Auto & Gas Tax Fund	\$706,910	\$368,824	\$355,738	-47.83%	-3.55%	Increased revenue (transfer), increased operating expenditures in 2015
215	Conservancy Fund	\$51,716	\$13,016	\$8,316	-74.83%	-36.11%	Using fund balances for contractual service expenses
228	Health & Environment Fund	\$51,921	\$50,568	\$841	-2.61%	-98.34%	Using fund balance to support operations, increased staff by one
229	EMS Fund	\$73,708	\$56,538	\$0	-23.29%	-100.00%	Using fund balance for EMS training
238	UDAG Fund	\$177,024	\$171,274	\$165,524	-3.25%	-3.36%	
240	Court Computerization Fund	\$63,005	\$38,005	\$13,005	-39.68%	-65.78%	Using fund balances for computer and related peripherals
242	Law Enforcement Trust Fund	\$1,916	\$41,916	\$91,916	2087.68%	119.29%	No expenditures in 2014 and 2016
243	Law Enf Mandatory Drug Fine Fund	\$149,198	\$184,198	\$159,198	23.46%	-13.57%	2015 expenditures decreased
245	Probation Services Fund	\$268,445	\$243,765	\$215,083	-9.19%	-11.77%	Using fund balance for operations
246	Termination Pay Fund	\$358,150	\$8,150	\$8,150	-97.72%	0.00%	Using fund balance for planned retirements
247	Indigent Driver Alcohol/Treatment	\$5,197	\$15,197	\$25,197	192.42%	65.80%	Increased contractual services in 2014
248	Enforcement/Education Fund	\$54,814	\$50,691	\$36,941	-7.52%	-27.13%	Increased capital purchases in 2016 for video camera units
249	Civic Development Fund	\$243,752	\$292,053	\$241,586	19.82%	-17.28%	Less professional services budgeted in 2015
250	Municipal Court Fund	\$328,795	\$334,353	\$225,760	1.69%	-32.48%	Less income tax fund transfer (revenue) to this fund in 2016
251	Police Grant Fund	\$184,947	\$186,067	\$187,187	0.61%	0.60%	
252	Court IDIAM Fund	\$31,698	\$27,698	\$3,698	-12.62%	-86.65%	Increased contractual services in 2016
253	Court Special Projects Fund	\$189,030	\$189,030	\$189,030	0.00%	0.00%	
257	Sunset Pool Fund	\$17,946	\$17,946	\$17,946	0.00%	0.00%	No budget in 2015 and 2016
260	Nuisance Abatement Fund	\$273,530	\$273,530	\$93,730	0.00%	-65.73%	Repaying \$50,000 loan in 2016
262	Senior Citizens Levy Fund	\$0	\$0	\$0	0.00%	0.00%	
Total Special Revenue Funds		\$3,299,037	\$2,622,563	\$2,100,177	-20.51%	-19.92%	
<u>Debt Service Funds</u>							
305	General Obligation Bond Retirement	\$8,642	\$159,338	\$165,900	1743.76%	4.12%	Decreased lease income in 2014
325	Special Assessment Bond Retirement	\$255,028	\$254,228	\$250,428	-0.31%	-1.49%	
340	East End/Towne Blvd. TIF	\$362,305	\$261,285	\$159,536	-27.88%	-38.94%	Using fund balance to assist with debt payments
345	Downtown TIF	\$21,621	\$13,893	\$6,165	-35.74%	-55.63%	Using fund balance to assist with debt payments
350	Aeronca TIF	\$4,422	\$5,591	\$6,760	26.44%	20.91%	Budgeted increased TIF revenue in 2015 & 2016
355	Airport/Riverfront TIF	\$5,385	\$5,933	\$6,481	10.18%	9.24%	Small increase in TIF revenue budgeted in 2015
360	Miller Rd North TIF	\$64,371	\$80,131	\$93,327	24.48%	16.47%	Additional TIF revenue budgeted in 2015, revised in 2016
370	Towne Mall/Hospital TIF	\$176,622	\$102,198	\$45,774	-42.14%	-55.21%	Using fund balance to assist with debt payments
371	Renaissance N TIF	\$97,762	\$78,173	\$33,584	-20.04%	-57.04%	Using fund balance to assist with debt payments
372	Renaissance S TIF	\$61,869	\$79,590	\$45,311	28.64%	-43.07%	Using fund balance to assist with debt payments
374	Manchester Road TIF	\$378	\$378	\$378	0.00%	0.00%	

Changes in Ending Balances

Fund #	Fund	Ending Balance 12/31/2014	Ending Balance 12/31/2015	Ending Balance 12/31/2016	Change from 2014 to 2015	Change from 2015 to 2016	Primary Causes of Balance Changes Greater than 10%
375	Greentree Industrial Park TIF	\$0	\$77,704	\$155,408	100.00%	100.00%	New Fund in 2015
376	Made Industrial Pk TIF	\$287	\$699	\$1,111	143.55%	58.94%	Increased TIF revenue budgeted in 2015 and 2016
377	South Yankee Rd TIF	\$22,813	\$22,995	\$23,177	0.80%	0.79%	
Total Debt Service Funds		\$1,081,505	\$1,142,136	\$993,340	5.61%	-13.03%	
<u>Capital Projects Funds</u>							
220	Capital Improvements Fund	\$923	\$14,630	\$37,932	1485.05%	159.28%	Capital projects vary yearly, timing of grant reimbursements
225	Acquisition for Parks Fund	\$74,347	\$74,347	\$74,347	0.00%	0.00%	no budget for 2015 and 2016
480	East End Development Fund	\$118,413	\$118,413	\$118,413	0.00%	0.00%	no budget for 2015 and 2016
481	Downtown Improvements	\$402,692	\$348,538	\$134,816	-13.45%	-61.32%	Paid note and issued bond in 2015, revenue reduced in 2016
492	Airport Improvements Fund	\$235,651	\$435,266	\$105,266	84.71%	-75.82%	Increased revenue (transfer) in 2015, increased capital expenses in 2016
494	Water Capital Reserve Fund	\$1,631,500	\$2,063,806	\$802,943	26.50%	-61.09%	Increased capital projects in 2015 and 2016, \$2.9M in sale of debt in 2015
415	Storm Water Capital Reserve Fund	\$1,087,717	\$589,895	\$279,255	-45.77%	-52.66%	2014 capital project carried over to 2015 - long term control plan
495	Sanitary Sewer Capital Reserve Fund	\$3,134,537	\$1,000,100	\$990,752	-68.09%	-0.93%	Decreased revenue (transfers) and increased capital outlay in 2015
498	Computer Replacement Fund	\$2,011,058	\$1,653,208	\$1,245,358	-17.79%	-24.67%	Budgeted \$500K for computers in 2015 and 2016
499	Property Development Fund	\$401,362	\$262,962	\$114,962	-34.48%	-56.28%	Decreased revenue beginning in 2015
485	Economic Development Bond Service	\$0	\$425,000	\$25,000	100.00%	-94.12%	New fund in 2015, sale of debt of \$1.9+M for capital improvement project
Total Capital Projects Funds		\$9,098,200	\$6,986,165	\$3,929,044	-23.21%	-43.76%	
<u>Enterprise Funds</u>							
510	Water Fund	\$2,264,304	\$1,727,198	\$1,010,188	-23.72%	-41.51%	Increased revenue and increased transfers out to capital projects
515	Storm Water Fund	\$861,983	\$516,594	\$118,054	-40.07%	-77.15%	Increased capital purchases in 2015, increased transfer out in 2016
520	Sewer Fund	\$3,148,591	\$2,569,185	\$1,612,488	-18.40%	-37.24%	Using balances for increasing expenditures
525	Airport Fund	\$213,392	\$75,934	\$82,995	-64.42%	9.30%	Increased transfers to capital fund in 2015
530	Transit System Fund	\$261,670	\$318,517	\$65,063	21.72%	-79.57%	Increasing balances for purchase of buses in 2016
545	Municipal Golf Course Fund	\$43,202	\$0	\$0	-100.00%	0.00%	Golf course sold in 2014
546	Wellfield Protection Fund	\$1,919,867	\$1,234,601	\$1,038,724	-35.69%	-15.87%	Grant revenue and capital projects vary year to year
555	Solid Waste Disposal Fund	\$429,642	\$388,203	\$359,435	-9.65%	-7.41%	Deleted small division for litter collection during 2015
Total Enterprise Funds		\$9,142,651	\$6,830,232	\$4,286,947	-25.29%	-37.24%	
<u>Internal Service Fund</u>							
605	Municipal Garage Fund	\$4,795,935	\$5,871,099	\$6,988,041	22.42%	19.02%	fluctuation of equipment purchases each year
661	Employee Benefits Fund	\$1,198,704	\$736,979	\$247,250	-38.52%	-66.45%	using fund balance for health costs
Total Internal Service Funds		\$5,994,639	\$6,608,078	\$7,235,291	10.23%	9.49%	
<u>Trust Funds</u>							
725	Police Pension Fund	\$98,215	\$10,271	\$60,850	-89.54%	492.44%	Fluctuates according to actual police wages & overtime
726	Fire Pension Fund	\$54,054	\$10,597	\$60,581	-80.40%	471.68%	Fluctuates according to actual fire personnel wages & overtime
Total Trust Funds		\$152,269	\$20,868	\$121,431	-86.30%	481.90%	

Changes in Ending Balances

Fund #	Fund	Ending Balance 12/31/2014	Ending Balance 12/31/2015	Ending Balance 12/31/2016	Change from 2014 to 2015	Change from 2015 to 2016	Primary Causes of Balance Changes Greater than 10%
<u>Federal Grant Funds</u>							
232	Housing Assistance Fund	\$601,431	\$0	\$0	-100.00%	0.00%	Housing grant administration turned over to counties
254	Home Program Fund	\$31,331	\$21,331	\$21,331	-31.92%	0.00%	Grant timing
429	Community Development Fund	-\$137,639	\$112,361	\$112,361	-181.63%	0.00%	Grant timing in 2014 created negative balance
736	Community Dev. Escrow Fund	\$575,889	\$388,389	\$450,889	-32.56%	16.09%	Using fund balances for expenditures
258	Neighborhood Stabilization Program	\$111,095	\$111,095	\$111,095	0.00%	0.00%	
Total Federal Grant Funds		\$1,182,107	\$633,176	\$695,676	-46.44%	9.87%	
<u>Special Assessment Funds</u>							
880	Central Ave. Sidewalk Fund	\$0	\$0	\$0	0.00%	0.00%	
883	ODOT Urban Paving Sidewalk, Curb, et al	\$0	\$0	\$0	0.00%	0.00%	
884	2016 Concrete Repair Program	\$0	\$0	\$0	0.00%	0.00%	
Total Special Assessments							
GRAND TOTAL - ALL FUNDS		\$37,697,054	\$29,526,676	\$23,660,135	-21.67%	-19.87%	

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION	FULL TIME					PART TIME/GRANT					ALL EMPLOYEES				
	2012	2013	2014	2015	2016	2012	2013	2014	2015	2016	2012	2013	2014	2015	2016
City Council	1	1	1	1	1	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0	3.0	3.0
City Manager															
City Manager's Office	2	2	2	3	2						2.0	2.0	2.0	3.0	2.0
Civic Development					1						0.0	0.0	0.0	0.0	1.0
Total City's Manager's Office	2	2	2	3	3						2.0	2.0	2.0	3.0	3.0
Community Revitalization															
Building Inspection	2	2	2	3	4						2.0	2.0	2.0	3.0	4.0
Building Maintenance	3	3	3	3	3						3.0	3.0	3.0	3.0	3.0
Community Center	1	1	0	0	0	1.6	2.3	0.0			2.6	3.3	0.0	0.0	0.0
Community Revitalization Admin.	2	2	2	1	1						2.0	2.0	2.0	1.0	1.0
Community Development	0	0	0	0	0	6.8	7.8	6.0	6.0	7.0	6.8	7.8	6.0	6.0	7.0
Golf Clubhouse	1	1	1	0	0	9.2	9.2	9.2			10.2	10.2	10.2	0.0	0.0
Golf Maintenance	4	4	4	0	0	6.7	6.7	6.7			10.7	10.7	10.7	0.0	0.0
Litter and Waste Collection	0	0	1	1	0						0.0	0.0	1.0	1.0	0.0
Neighborhood Improvement	1	1	0	0	0						1.0	1.0	0.0	0.0	0.0
Planning	3	3	1	1	2						3.0	3.0	1.0	1.0	2.0
Transit	5	6	4	4	4	8.7	7.9	6.8	6.8	6.8	13.7	13.9	10.8	10.8	10.8
Total Community Revitalization	22	23	18	13	14	33.0	33.9	28.7	12.8	13.8	55.0	56.9	46.7	25.8	27.8
Public Safety															
Public Safety Admin				1	1						0.0	0.0	0.0	1.0	1.0
Fire Administration	2	2	2	3	3						2.0	2.0	2.0	3.0	3.0
Fire Operations	69	63	63	60	60		6.0	6.0			69.0	69.0	69.0	60.0	60.0
Fire Training/Prevention	2	2	2	2	2						2.0	2.0	2.0	2.0	2.0
Criminal Investigation	15	16	16	14	15	0.5	0.5	0.5	0.5	0.5	15.5	16.5	16.5	14.5	15.5
Jail Management	13	13	12	12	13	0.9	1.2	1.2	1.2	1.2	13.9	14.2	13.2	13.2	14.2
Police Administration	3	3	3	4	4						3.0	3.0	3.0	4.0	4.0
Police & Fire Dispatch	15	15	13	13	15						15.0	15.0	13.0	13.0	15.0
Police Services	5	5	5	5	5						5.0	5.0	5.0	5.0	5.0
Uniform Patrol	55	54	54	51	51	4.0	4.0	4.0			59.0	58.0	58.0	51.0	51.0
Total Public Safety	179	173	170	165	169	5.4	11.7	11.7	1.7	1.7	184.4	184.7	181.7	166.7	170.7
Economic Development	2	2	3	4	4						2.0	2.0	3.0	4.0	4.0
Health Department	3	3	3	3	4	1.7	0.2	0.2	1.5	1.0	4.7	3.2	3.2	4.5	5.0

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION	FULL TIME					PART TIME/GRANT					ALL EMPLOYEES				
	2012	2013	2014	2015	2016	2012	2013	2014	2015	2016	2012	2013	2014	2015	2016
Law															
Law	4	4	4	5	5	0.5	0.5	0.5	0.5	0.5	4.5	4.5	4.5	5.5	5.5
Human Resources	1	0	1	1	1	0.0	0.5	1.8	1.8	1.2	1.0	0.5	2.8	2.8	2.2
Total Law Department	5	4	5	6	6	0.5	1.0	2.3	2.3	1.7	5.5	5.0	7.3	8.3	7.7
Finance Department															
City Income Tax	6	6	6	6	8	1.7	2.4	2.4	2.4		7.7	8.4	8.4	8.4	8.0
Finance Administration	2	2	2	2	2						2.0	2.0	2.0	2.0	2.0
Information Systems	5	5	4	5	5				0.3		5.0	5.0	4.0	5.3	5.0
Purchasing	0	0	0	0	0	0.8	0.8	0.7	0.7	0.7	0.8	0.8	0.7	0.7	0.7
Sewer Administration	4	4	4	4	4						4.0	4.0	4.0	4.0	4.0
Treasury	3	3	3	3	3						3.0	3.0	3.0	3.0	3.0
Water Administration	4	4	4	4	4						4.0	4.0	4.0	4.0	4.0
Total Finance Department	24	24	23	24	26	2.5	3.2	3.1	3.4	0.7	26.5	27.2	26.1	27.4	26.7
Municipal Court															
Municipal Court	20	20	20	20	20	2.0	2.0	1.5	1.5	1.5	22.0	22.0	21.5	21.5	21.5
Probation	1	1	1	1	1						1.0	1.0	1.0	1.0	1.0
Total Municipal Court	21	21	21	21	21	2.0	2.0	1.5	1.5	1.5	23.0	23.0	22.5	22.5	22.5
Public Works & Utilities															
Electronic Maintenance	3	2	2	2	2			0.8	0.7	0.7	3.0	2.8	2.7	2.7	2.7
Engineering	6	6	4.5	4.5	4.5						6.0	6.0	4.5	4.5	4.5
Grounds Maintenance	3	2	2	2	2			0.2	0.2	0.2	3.0	2.0	2.2	2.2	2.2
Municipal Garage	7	7	7	7	7						7.0	7.0	7.0	7.0	7.0
Parks Maintenance	6	6	6	6	6			0.2	0.2	0.7	6.0	6.0	6.2	6.2	6.7
Public Works & Utilities Admin.	2	2	4	4	5						2.0	2.0	4.0	4.0	5.0
Sewer Maintenance	9	10	10	10	10						9.0	10.0	10.0	10.0	10.0
Storm Water Maintenance	7	7	7.5	7.5	7.5						7.0	7.0	7.5	7.5	7.5
Street Maintenance	12	12	12	12	12						12.0	12.0	12.0	12.0	12.0
Wastewater Treatment	17	17	17	17	17						17.0	17.0	17.0	17.0	17.0
Water Treatment	12	12	12	12	12			0.6	0.6	0.6	12.0	12.0	12.6	12.6	12.6
Water Maintenance	15	15	15	15	15						15.0	15.0	15.0	15.0	15.0
Total Public Works & Utilities	99	98	99	99	100	0.0	0.8	1.6	1.6	2.2	99.0	98.8	100.6	100.6	102.2
TOTAL PERSONNEL	358	351	345	339	348	47.1	54.8	51.1	26.8	24.5	405.1	405.8	396.1	365.8	372.5

PERSONNEL HISTORY

There are 348 full time employees budgeted for 2016 compared to 339 in 2015. The 2016 budget contains an increase of nine full time employees and a reduction of 2.3 full time equivalent (part time and grant funded) positions. In 2015, there was a reduction of employees due to planned layoffs of Public Safety personnel and the elimination of the golf course employees when the course was sold in September 2014 (five full time and 15.9 full time equivalents). Changes in staffing levels are as follows:

City Manager's Office

Communications intern position was added in 2015. In 2016, this position was transferred to the Civic Development Fund.

Community Revitalization Department

The number of employees in the Community Revitalization Department has been cut almost in half in the past five years.

- Building Inspection – In 2010, three building inspectors were cut due to the local economy and lowered construction projects, one inspector was added back in 2015 and another inspector is budgeted for 2016 due to local construction projects
- The Community Center is now contracted with Community Building Institute to run the daily operations beginning in 2014, resulting in no city personnel.
- Community Revitalization Administration cut the clerical position in 2015 for cost saving measures
- Community Development has all grant funded employees. Due to the very nature of the grant, the number of employees varies according to programs and/or projects.
- Golf Clubhouse and Golf Maintenance employees were laid off in late 2014 due to the sale of the golf course.
- Litter and Waste Collection and Neighborhood Improvement Divisions were project based and added to the Community Development programs. Both divisions no longer have employees.
- The Planning Division decreased two positions due to one retirement and transferring one position to Economic Development in 2014. In 2016, two lower paid positions will replace the Planning Director due to his retirement.
- Upon retirement of the Transit supervisor in 2013, the Transit Division's daily operation was managed by the Butler County Regional Metro Authority. This merger allowed the supervisor position to be eliminated along with the Lead Bus Driver position.

Public Safety

In 2014, Public Safety was restructured with the addition of a Director and an Assistant Fire Chief and Assistant Police Chief and fifteen less employees due to budget constraints – eight firefighters and seven patrol officers. In 2016, four positions were added back, two dispatchers due to increased duties, one patrol officer, and one correction officer.

Economic Development

This department has two full time employees as of 2009, a Director and Program Manager. An Administrative Assistant was transferred from Planning in 2014 and an additional Program Manager was added in 2015.

PERSONNEL HISTORY

Health Department

Two full time employees have been eliminated, one in 2009 and one in 2012. A full time sanitarian was added to the 2016 budget to expand services. Historically, part time employees varied year to year due to the availability of health grants.

Law Department

The vacant position of Assistant Law Director was cut from the budget beginning in 2012. In 2015, a staff attorney was added. Human Resources Division has volleyed with full time, part time, and contract employees. In 2012, staff was reduced to one full time employee along with contract employees to staff this division. In 2013, staff was reduced again to one part time employee with assistance from contract employees. This was changed during 2013 and a full time Personnel Manager was added to its staff. Contract employees were changed to part time employees upon results from a financial analysis beginning in 2014.

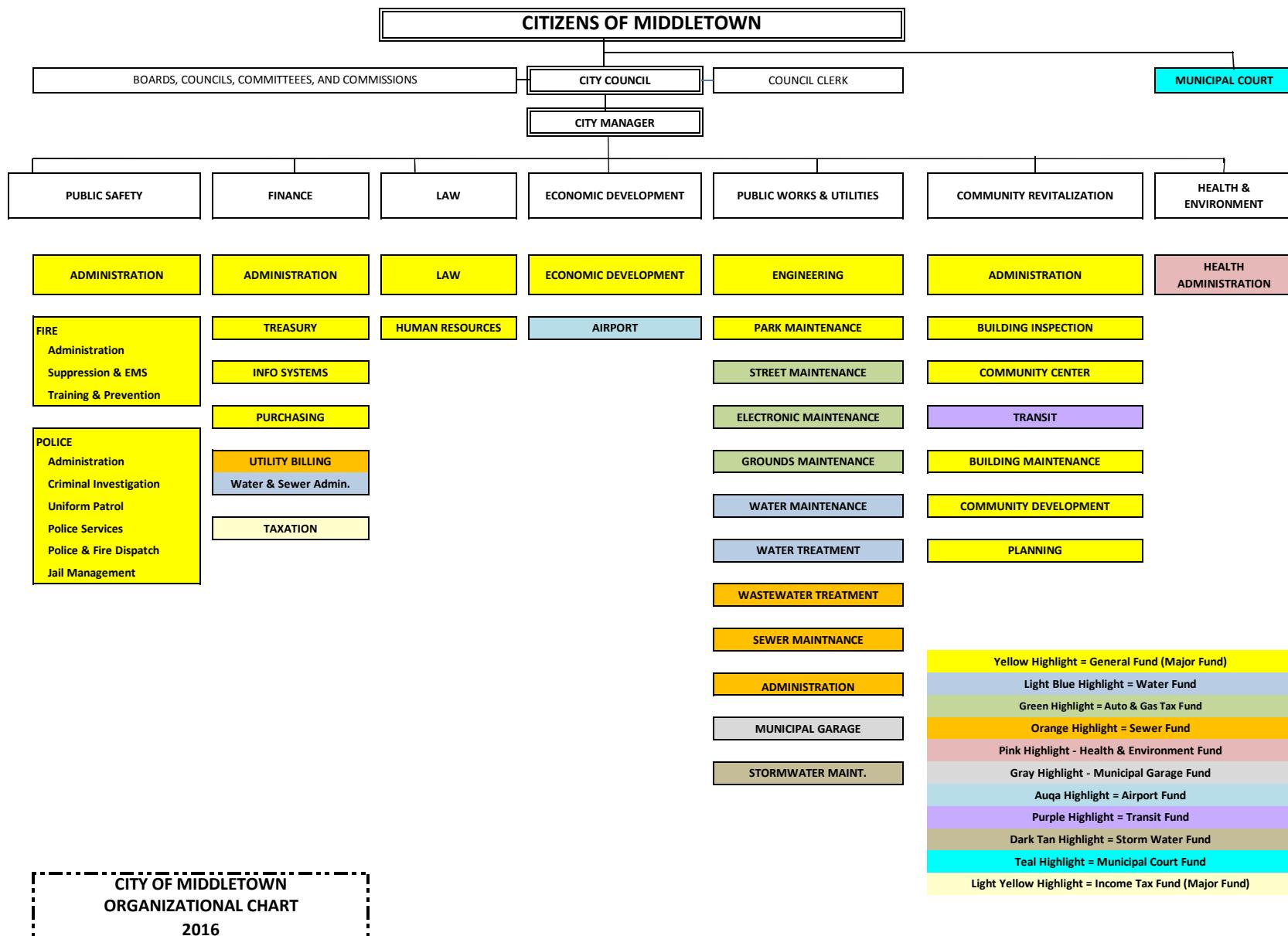
Finance Department

The full time purchasing agent became a part time employee in 2007. One position from the Information Systems Division was laid off in 2014 to help alleviate financial constraints. An additional Information Technician was added to Information Systems to assist with new software implementation in tax, future implementation in public safety, and increased web presence communications needs in 2015. Part time employees were replaced with two full time employees in the 2016 budget.

Public Works Department

The Public Works changes include:

Electronic Maintenance:	one full time position changed to a part time position in 2013
Engineering:	reduction of one position and sharing one full time position with Storm Water
Grounds Maintenance:	one full time position in 2013 eliminated and part time mowing supervisor shared with Park Maintenance Division beginning in 2014
Public Works Administration	reinstating an Assistant Director position and Contracts Administrator position
Sewer Maintenance	addition of one employee in 2013
Water Treatment	addition of part time employee in 2014



OPERATING FUNDS

Organizational Chart Fund Descriptions

General Fund (Major Fund)

The General Fund is the City's largest fund and accounts for all financial resources except those required by Federal, State, or local regulation to be accounted for in another fund.

City Income Tax Fund (Major Fund)

This fund accounts for income taxes received for distribution to other funds of the City. Included in the City Income Tax Fund is the Taxation Division.

Auto and Gas Tax Fund

This fund accounts for state levied and controlled gasoline tax and county vehicle license fees that are remitted to the City for routine street maintenance and traffic control.

Health Fund

The Health Fund accounts for grant money received from the State for the City's public health subsidy as well as other revenues, and accounts for the activities of the City Health Department.

Municipal Court Fund

This fund accounts for fines and court costs levied by the City's Municipal Court and the operations of the Middletown Municipal Court. The Municipal Court has jurisdiction in civil and misdemeanor

criminal cases as well as preliminary hearings of felony cases.

Water Fund

The Water Fund accounts for all revenues and expenditures of the City's water system. All operating expenditures, capital improvements, and debt service payments connected with the City water system are paid by this fund.

Storm Water Fund

This fund was established in 2006 and accounts for the City's storm sewer system. All operating expenditures and capital improvements costs connected with the storm sewer system are paid by this fund.

Sewer Fund

The Sewer Fund accounts for the City's wastewater treatment system. All operating expenditures, capital improvements, and debt service costs connected with the wastewater treatment system are paid by this fund.

Airport Fund

This fund accounts for the operation of the Middletown Regional Airport/Hook Field. The major source of revenue is hangar lease payments. A twenty-year bond was issued in 2008 to purchase the buildings at

the airport from a privately owned company.

Transit System Fund

The Transit Fund accounts for the operation of the City's public bus line system. Major revenues include federal and state transit operating and capital improvement subsidies.

Solid Waste Disposal Fund

This fund accounts for the City's solid waste disposal programs. Programs include refuse pickup and recycling from a private contractor as well as expenses connected with the maintenance of the former City landfill property.

Municipal Garage Fund

This fund accounts for the operations of the municipal garage, for the purchase, sale and repair of vehicles for all departments within the City. All garage operating costs and citywide vehicle purchases are paid for by this fund. The revenues to this fund are paid by the user departments.

DEPARTMENT OF PUBLIC SAFETY:**Emergency Medical Svcs. Fund (EMS)**

This fund is used for revenues designated for training of the emergency medical personnel in the Fire Division.

Law Enforcement Trust Fund

This fund accounts for revenues resulting from the sale of property seized by the Police Division in the course of its criminal investigations (federal funds from the Department of Justice). Expenditures are solely for law enforcement purposes.

Mandatory Drug Fine Fund

This fund accounts for drug fines received as a result of mandatory drug offense fines arising from arrests. Expenditures are for law enforcement purposes pertaining to drug offenses.

Enforcement/Education Fund

This fund accounts for fines collected by the Municipal Court to be used for traffic education and enforcement.

Police Grant Fund

To account for grant funds awarded to the Police Division by outside sources. The grants anticipated in 2014 will be used for overtime of patrol officers for high visibility traffic enforcement.

OTHER FUND DESCRIPTIONS
Other Funds - by Departments**MUNICIPAL COURT****Court Computerization Fund**

This fund receives a portion of the court costs assessed to persons appearing in Middletown Municipal Court and accumulates funds for computer equipment and software for the court system.

Court Indigent Driver Interlock and Alcohol Monitoring Fund (IDIAM)

This fund accounts for the revenues (fines) and expenses associated with the Municipal Court's DUI convictions according to Senate Bill 17 to aid in the cost of immobilizing or disabling devices.

Court Special Projects Fund

This fund receives a portion of the court costs assessed by the Municipal Court for equipment and special projects.

Probation Services Fund

This fund was established to account for probation fees levied by the Middletown Municipal Court to support staffing and counseling of domestic abuse offenders.

Indigent Driver Alcohol Treatment

Accounts for fines collected by the Municipal Court to be used for treatment of indigent drivers convicted of driving under the influence.

DEPARTMENT OF ECONOMIC DEVELOPMENT:**Civic Development Fund**

This fund accounts for the City's transient lodging tax receipts that are to be used for civic development purposes. The majority of revenues from this fund go to the Middletown Convention and Visitors Bureau to promote our City.

Urban Development Action Grant Fund (UDAG)

This fund accounts for Urban Development Action Grant loans that are given to businesses for economic development activities such as façade loans for the downtown area.

Property Development Fund

This fund accounts for all revenues and expenditures connected with the development of city owned property.

Downtown Improvements Fund

This fund accounts for the expenditures connected with the downtown area and the City's economic development efforts.

Economic Development Bond Service

This accounts for revenue and expenditures associated with the economic development projects.

COMMUNITY REVITALIZATION DEPARTMENT:**Nuisance Abatement Fund**

This fund was established in 2011 to account for revenues (fines and assessments) associated with property maintenance violations such as accumulated rubbish, tall weeds and grass, and other property maintenance violations as specified in the Codified Ordinances. The Community Revitalization Department oversees this fund.

Community Development Fund

This grant funds activities including both traditional redevelopment projects and economic development activities through the Office of Community Planning and Development of the U.S. Department of Housing and Urban Development.

Specific programs slated for 2014 are emergency housing rehabilitation and code enforcement. Funding is also designated for local programs such as fair housing and sponsoring of neighborhood volunteer improvement programs.

Community Development Escrow Fund

Established to account for loan repayments from property owners who received grants through the City's Community Development Block Grant. Expenditures

**OTHER FUND DESCRIPTIONS
Other Funds - by Departments**

are targeted for nuisance and property abatement measures in targeted areas.

Neighborhood Stabilization Program Fund (NSP)

This program was established in 2009 under the American Recovery and Reinvestment Act for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. Our goal is to purchase and redevelop or rehabilitate foreclosed and abandoned homes and residential properties to stabilize area home values.

HOME Program

Established to account for HOME Program revenues from HUD. The program provides funds for first-time home purchases and housing rehabilitation assistance to low and moderate income families.

PUBLIC WORKS AND UTILITIES DEPARTMENT:**Well Field Protection Fund**

Accounts for the revenues of the well field protection fee. The expenditures in this fund include management of the well field, water well network (sampling and reporting to Ohio Environmental Protection Agency), and reserve funds for

emergency response and risk management to assist businesses in the well field protection zone with the best management practices.

FINANCE DEPARTMENT:**Computer Replacement Fund**

This fund accumulates funds from user departments/divisions for future purchase of a new mainframe computer for the City and scheduled replacements of software, personal computers, printers, and copiers.

THESE FUNDS ARE USED TO AID DEPARTMENTS IN THEIR TASKS, GOALS, OR DESIGNATED PROJECT.

DEPARTMENT AND FUND RELATIONSHIP

DEPARTMENT	GENERAL FUND	INCOME TAX FUND	NON MAJOR FUNDS	PROPRIETARY FUNDS
CITY COUNCIL	X	X		
CITY MANAGER	X	X		
PUBLIC SAFETY	X	X	X	
FINANCE	X	X		X
LAW	X	X		
ECONOMIC DEVELOPMENT	X	X	X	
PUBLIC WORKS & UTILITIES	X	X	X	X
COMMUNITY REVITALIZATION	X	X	X	X
HEALTH & ENVIRONMENT		X	X	
MUNICIPAL COURT		X	X	

Most departments have multiple divisions requiring different sources of funding.

Example: Water Maintenance and Engineering are divisions of the Department of Public Works & Utilities. Engineering is supported by the General Fund while the Water Maintenance Division is supported by the Water Fund.

Section 3

GENERAL FUND

GENERAL FUND REVENUES

DEFINITION OF GENERAL FUND

The General Fund accounts for all financial resources except those required by Federal, State, or local regulation accounted for in another fund. Accordingly, it is the largest fund used.

REVENUES

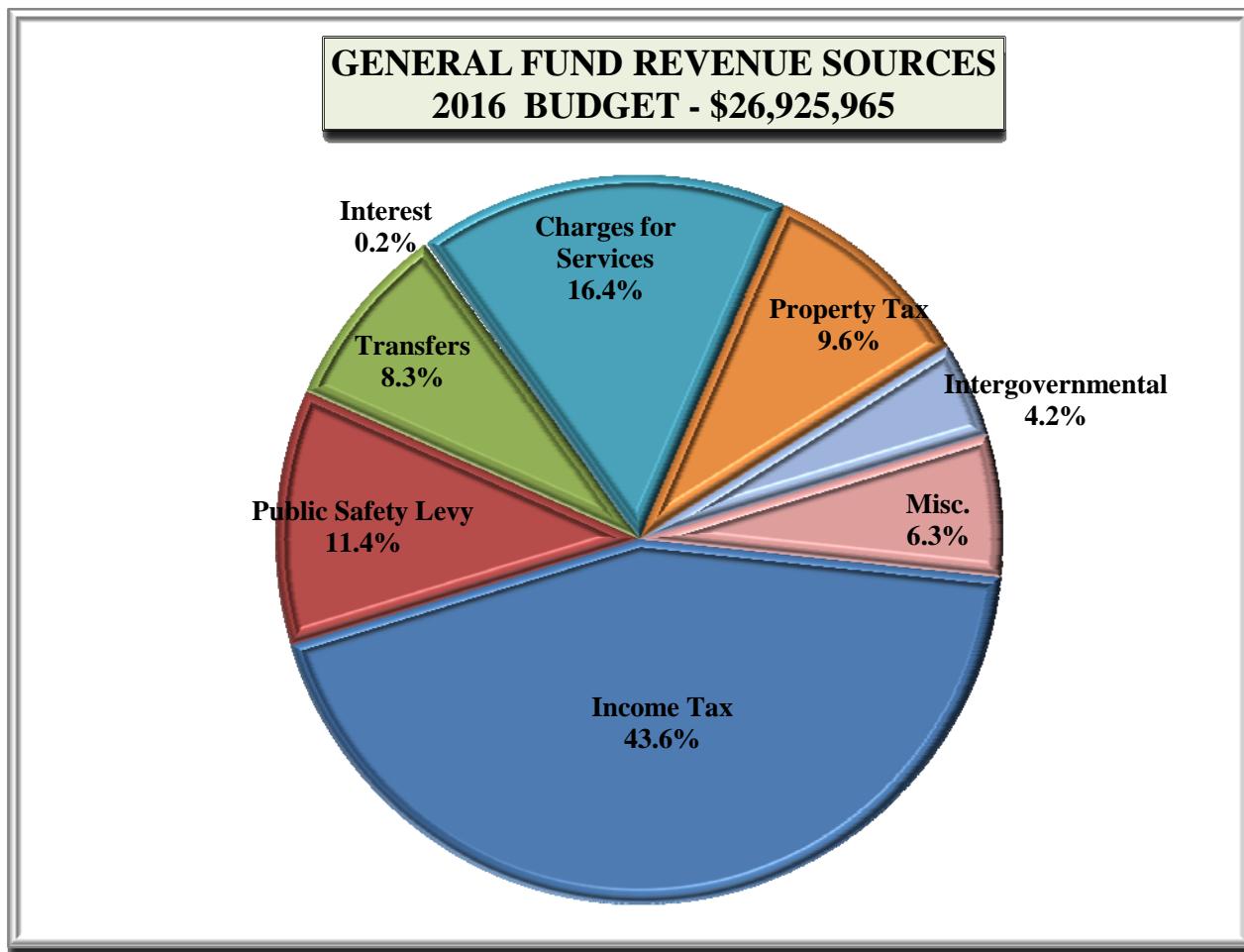
General Fund revenue is made up of income tax, real estate property taxes, intergovernmental revenues (revenue from other governmental agencies), charges for services, licenses and permits, rentals and leases, miscellaneous revenue, interest revenue, and transfers-in from other funds. The pie chart below (Figure 3.1) shows the proportion of each major revenue

source to the total General Fund revenues. The General Fund Revenue Sources (Table 3.1) lists the major revenue sources, as well as transfers from other funds. This table also displays the revenue trend from 2012 to 2014, as well as the comparison of the 2015 budget to the 2016 budget.

Revenue Assumptions

Fiscal year 2016 revenue estimates are based on known revenue sources such as property taxes and leases, current economic conditions and policies as well as historical trend. Historical trend is based on the period of the past three years. Revenue is monitored on a monthly basis throughout the year.

Figure 3.1 General Fund Revenue Sources



GENERAL FUND SOURCES OF REVENUE						
Revenue Source	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Increase or Decrease \$ %
Income Tax Transfer	\$10,518,236	\$11,083,517	\$11,888,061	\$12,158,000	\$11,747,000	(411,000) -3.4%
Public Safety Levy Transfer	4,300,000	3,400,000	3,000,000	3,025,000	3,055,000	30,000 1.0%
Property Tax	2,660,424	2,545,172	2,587,930	2,579,431	2,579,431	0 0.0%
Intergovernmental	2,425,839	2,540,620	2,095,614	1,224,580	1,141,688	(82,892) -6.8%
Charges for Services	4,350,245	4,552,185	4,294,408	4,187,323	4,424,550	237,227 5.7%
Miscellaneous	1,724,983	2,011,545	1,784,228	1,539,177	1,742,087	202,910 13.2%
Interest	<u>97,345</u>	<u>2,859</u>	<u>12,127</u>	<u>68,964</u>	<u>50,102</u>	<u>(18,862)</u> -27.4%
Subtotal	\$26,077,072	\$26,135,898	\$25,662,368	\$24,782,475	\$24,739,858	(42,617) -0.2%
Transfers-In	<u>\$2,539,418</u>	<u>\$2,082,000</u>	<u>\$3,016,605</u>	<u>\$2,499,131</u>	<u>\$2,186,107</u>	<u>(313,024)</u> -12.5%
Total	<u>\$28,616,490</u>	<u>\$28,217,898</u>	<u>\$28,678,973</u>	<u>\$27,281,606</u>	<u>\$26,925,965</u>	<u>(355,641)</u> -4.9%

Table 3.1 General Fund Revenue Comparison by Category

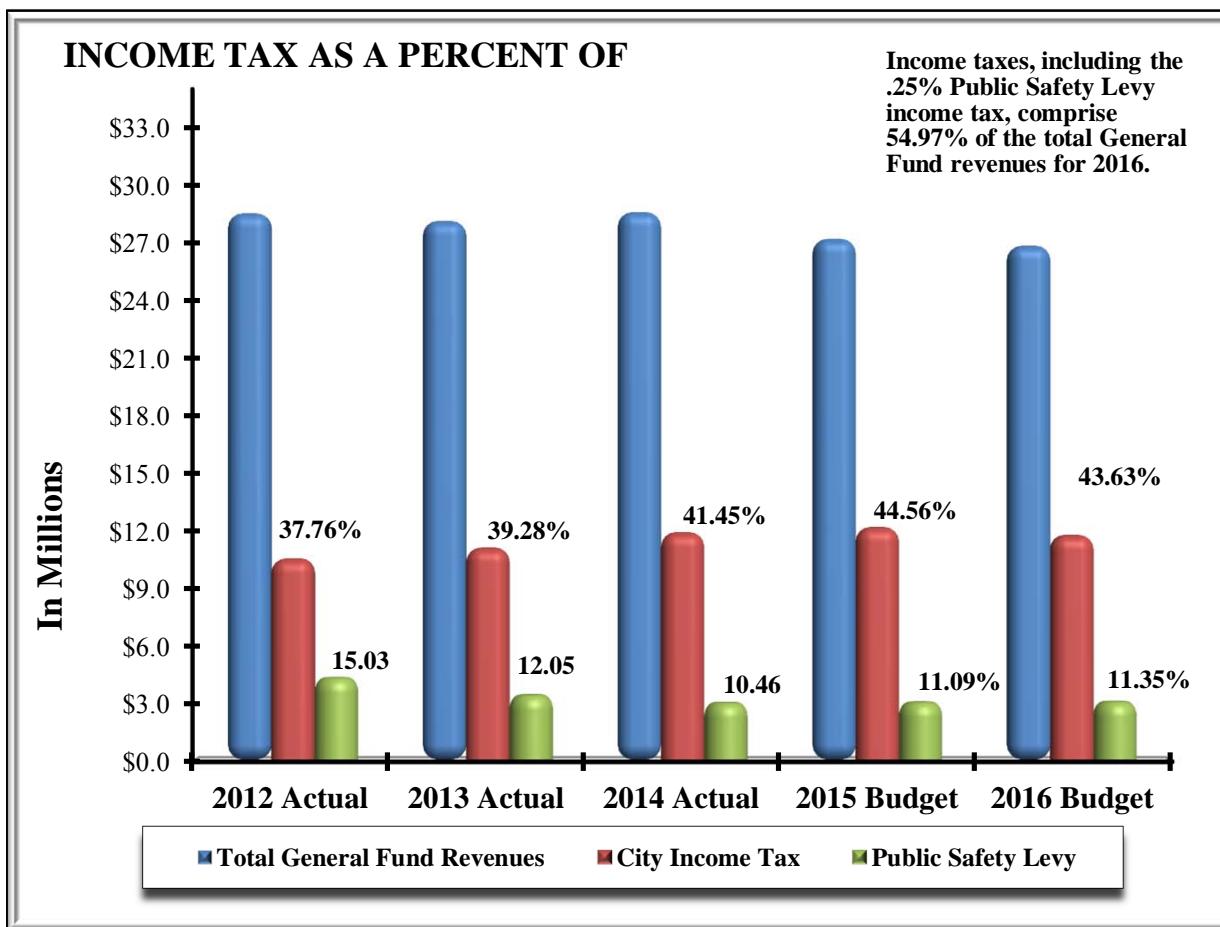


Figure 3.2 Income tax as a percent of General Fund Revenues

GENERAL FUND REVENUES

City Income Tax

City income tax revenues account for 4.36% of the projected 2016 General Fund revenues (Figure 3.1); 55% collectively with the Public Safety Levy income tax.

Public Safety Levy

In 2007, the citizens passed a Public Safety Levy of an additional $\frac{1}{4}\%$ income tax for the period of five years. A special election in 2012 renewed this levy permanently. This additional income tax is accounted for in the Public Safety Levy Fund. These funds are transferred to the General Fund to support public safety.

Charges for Services

Charges for services represent 16.4% of the total General Fund revenues for 2016. Charges for services include building inspection fees, plan review fees, zoning compliance certificate fees, emergency medical service fees, burglar alarm fees, jail commissary services, and administrative services.

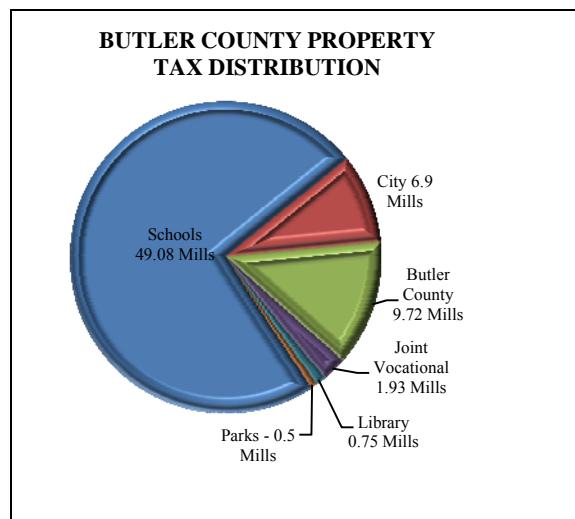


Figure 3.3 Butler County Property Tax Distribution

Property Tax

The majority (60.1%) of all property taxes go to the General Fund and accounts for 9.6% of this fund's revenue.

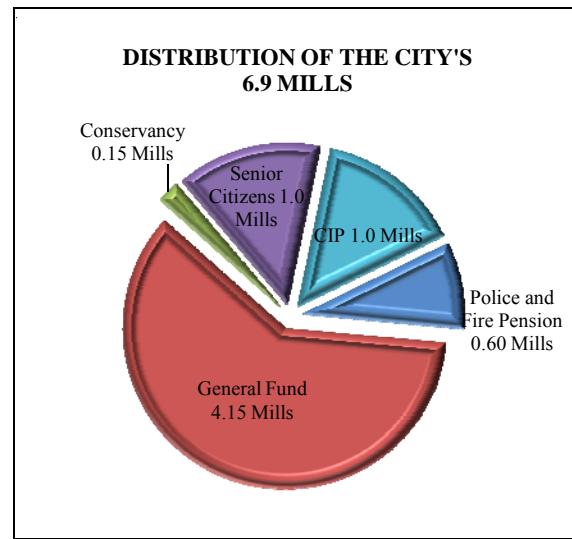


Figure 3.4 Property Tax Distribution of the City's Share

Intergovernmental

Intergovernmental revenue include liquor and cigarette taxes, state and federal grants, as well as local government fund money remitted by the State of Ohio. This revenue type can vary from year to year due to changes in grants and State policies. Intergovernmental revenues represent 4.2% of the total General Fund revenue.

Miscellaneous

Miscellaneous revenues account for 6.3% of total General Fund revenues. Among these revenues are reimbursements, sale of surplus items, telephone franchise fees, cable television franchise fees.

Interest

Interest is expected to represent 0.2% of General Fund revenues in 2016.

Transfers-In

Transfers-in from the Police and Fire Pension Funds go to the General Fund, which pays the monthly pension requirements to the State of Ohio.

GENERAL FUND EXPENDITURES

General Fund Appropriations

Most of the essential government services and functions are accounted for in the General Fund, including Finance, Law, Engineering, Planning, Community Revitalization, Fire, Police, Public Works & Utilities, Economic Development, Non-Departmental, as well as City Council and Clerk, and administration of the City Manager's office.



EXPENDITURES

Expenditures are separated by department and/or division and then by category. A summary for each is listed with the actual 2014 expenditures as well as dollar and percentage comparisons between 2015 and 2016 budgets.

A summary by department/division is given on the following page. The graph on the following page illustrates the percentage of the General Fund that each department expends. Public safety (Police, Fire, and Public Safety Administration) has the largest amount of expenditures at 70.1% of the General Fund budget.

Expenditures for each department and/or division are separated into categories: personal services, contractual services, commodities, and capital outlay. The largest expense in the General Fund is personnel costs. This is especially true for the public safety divisions (see Figure 3.7 and Figure 3.8).



General Fund Summary

General Fund expenditures total \$27,311,194 for 2016, a 9.6% decrease from the 2015 budget.

For department/division summaries and line item detail, please refer to the pages in the General Fund Section.



GENERAL FUND EXPENDITURES DEPARTMENT SUMMARY					
Department/Division	2014 Actual	2015 Budget	2016 Budget	Increase/Decrease	
	\$	\$	\$	\$	%
City Council	\$127,386	\$142,154	\$168,319	\$26,165	18.4%
City Manager	248,847	299,072	278,231	(20,841)	-7.0%
Finance Department	846,527	944,707	1,052,956	108,249	11.5%
Law Department	659,234	755,795	819,287	63,492	8.4%
Economic Development	322,970	424,272	452,585	28,313	6.7%
Public Safety Administration	0	154,302	154,781	479	100.0%
Division of Fire	8,557,323	8,548,803	8,587,529	38,726	0.5%
Division of Police	11,431,419	11,030,388	11,521,142	490,754	4.4%
Community Revitalization	1,453,039	1,556,467	1,806,306	249,839	16.1%
Public Works & Utilities	1,856,047	1,926,564	2,052,048	125,484	6.5%
Non-Departmental	1,430,433	1,637,953	1,800,392	162,439	9.9%
Subtotal	26,933,224	27,420,477	28,693,576	\$1,273,099	4.6%
Transfers	(259,349)	2,775,500	(1,382,382)	(4,157,882)	-149.8%
Total	\$26,673,875	\$30,195,977	\$27,311,194	-\$2,884,783	-9.6%

Table 3.2 Department expenditures 2014-2016

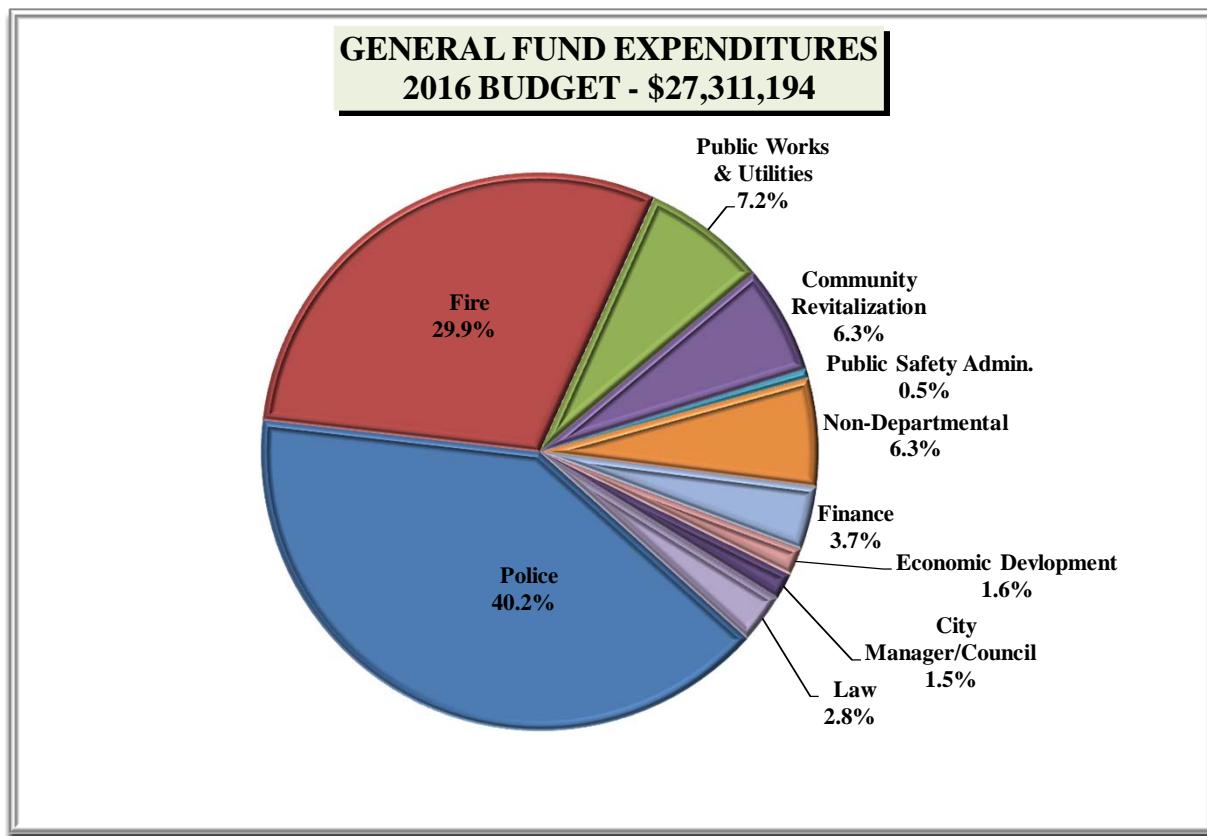


Figure 3.5 General Fund expenditures by department for 2016

GENERAL FUND EXPENDITURES CATEGORY SUMMARY							
Category	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	Increase/Decrease \$	Increase/Decrease %
Personal Services	\$22,472,415	\$22,550,848	\$21,687,909	\$21,052,176	\$22,100,372	\$1,048,196	5.0%
Contractual Services	4,385,924	4,369,946	4,368,079	5,183,418	5,318,888	135,470	2.6%
Commodities	434,408	458,687	395,796	503,969	502,345	(1,624)	-0.3%
Capital Outlay	479,202	508,855	481,439	680,914	771,971	91,057	13.4%
Subtotal	27,771,949	27,888,336	26,933,224	27,420,477	28,693,576	1,273,099	4.6%
Transfers-Out	99,000	919,000	(259,349)	2,275,500	158,118	(2,117,382)	-93.1%
Loans	271,359	768,547	0	500,000	(1,540,500)	(2,040,500)	-408.1%
Total	\$28,142,308	\$29,575,883	\$26,673,875	\$30,195,977	\$27,311,194	(\$2,884,783)	-9.6%

Table 3.3 General Fund expenditure by category

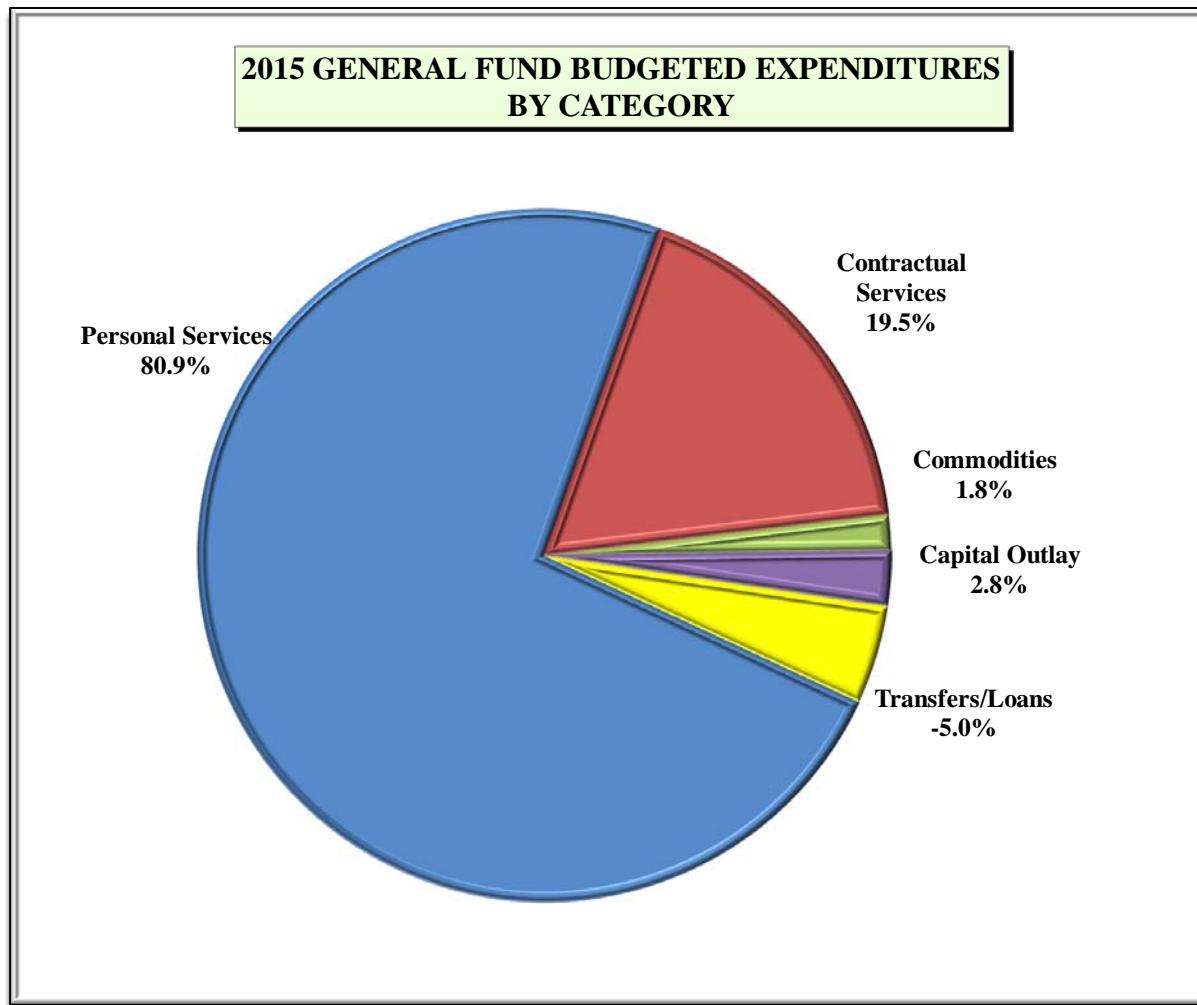


Figure 3.6 General Fund budget by category

GENERAL FUND EXPENDITURES BY CATEGORY

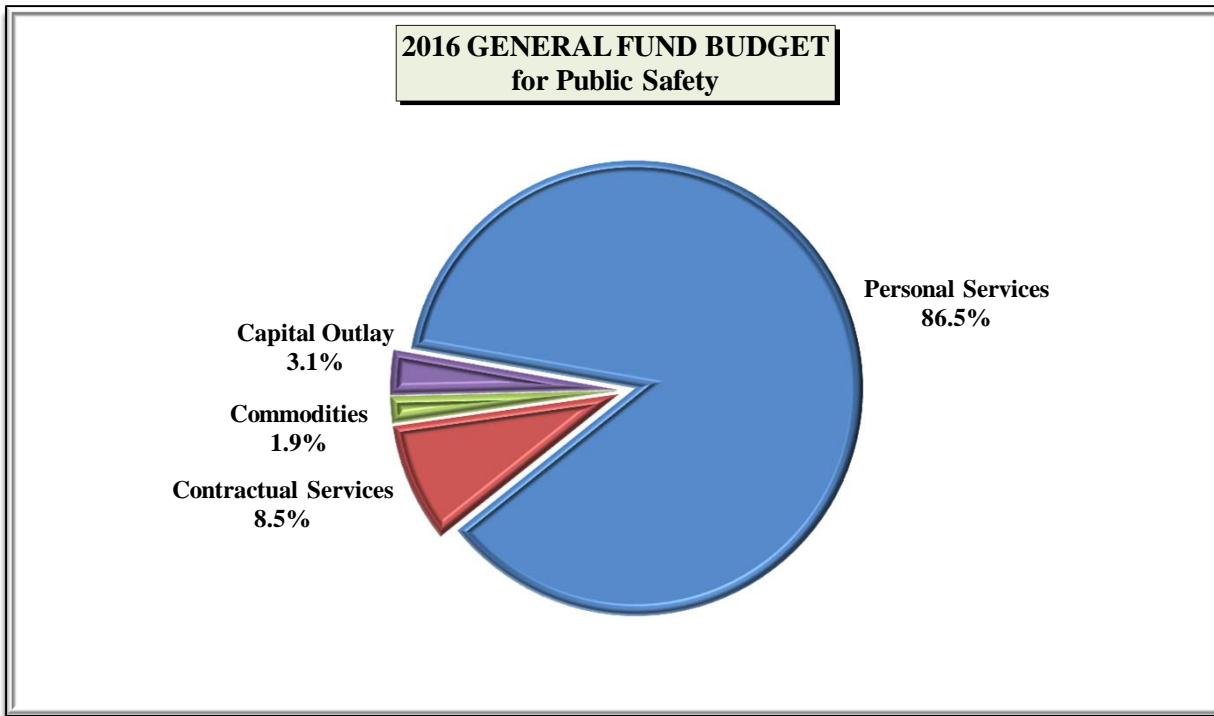


Figure 3.7 General Fund Budget - Public Safety Expenditures

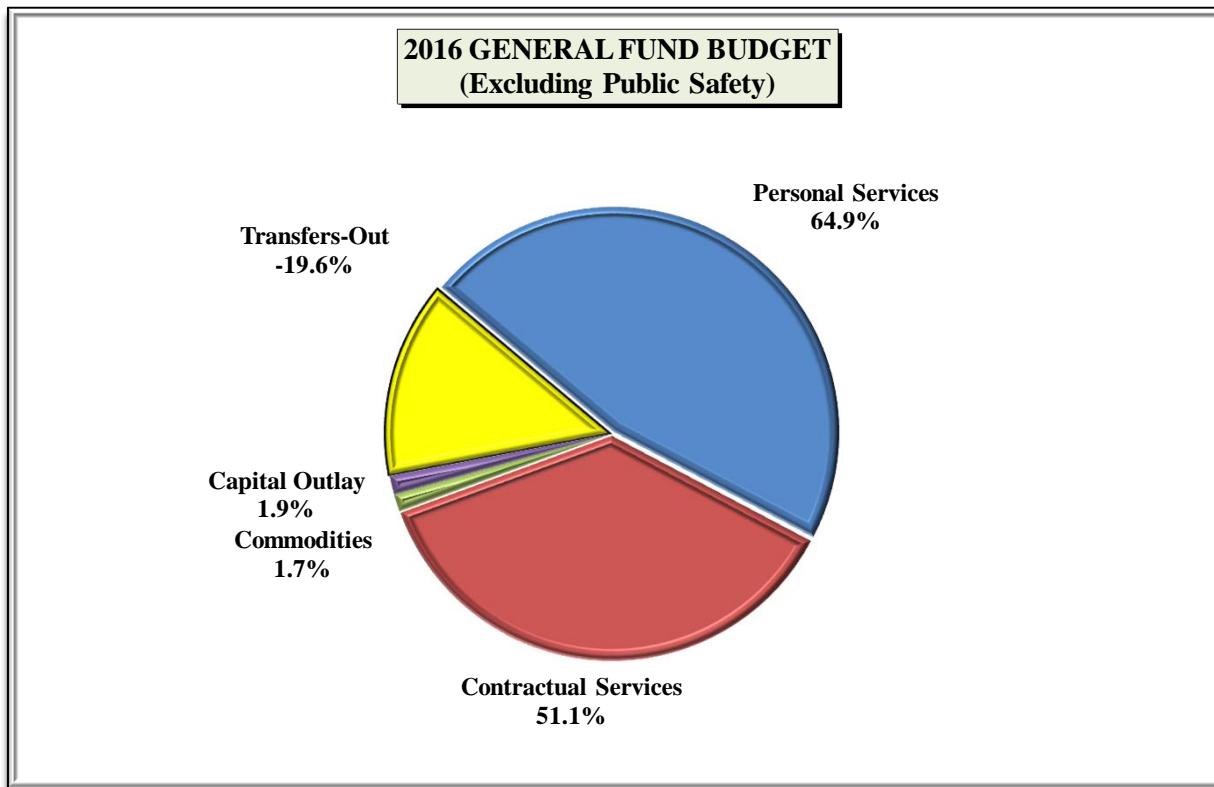


Figure 3.8 General Fund Budget - Excluding Public Safety

GENERAL FUND - BUDGETED EXPENDITURES					
Department/Division	Personal Services	Contractual Services	Commodities	Capital Outlay	Totals
City Council					
City Council & Clerk	\$134,269	\$25,250	\$4,000	\$4,800	\$168,319
City Manager					
City Manager Administration	\$261,491	\$14,877	\$1,863	\$0	\$278,231
Finance Department					
Finance Administration	\$203,256	\$34,750	\$1,400	\$0	\$239,406
Treasury	\$193,455	\$3,455	\$4,000	\$544	\$201,454
Information Systems	\$469,301	\$31,600	\$10,000	\$46,800	\$557,701
Purchasing	\$51,620	\$2,025	\$750	\$0	\$54,395
	\$917,632	\$71,830	\$16,150	\$47,344	\$1,052,956
Law Department					
Law	\$491,148	\$56,200	\$2,000	\$0	\$549,348
Human Resources	\$129,239	\$137,200	\$3,500	\$0	\$269,939
	\$620,387	\$193,400	\$5,500	\$0	\$819,287
Economic Development Department					
Economic Development Administration	\$392,095	\$57,490	\$3,000	\$0	\$452,585
	\$392,095	\$57,490	\$3,000	\$0	\$452,585
Public Safety					
Public Safety Administration	\$146,821	\$5,410	\$2,550	\$0	\$154,781
Fire Administration	\$381,266	\$7,723	\$3,792	\$0	\$392,781
Fire Operations	\$6,773,350	\$604,249	\$239,100	\$301,035	\$7,917,734
Fire Training/Prevention	\$269,226	\$5,938	\$1,850	\$0	\$277,014
Police Administration	\$464,236	\$81,250	\$15,500	\$0	\$560,986
Criminal Investigation	\$1,626,469	\$10,000	\$10,000	\$0	\$1,646,469
Uniform Patrol	\$5,419,249	\$624,785	\$83,000	\$338,125	\$6,465,159
Police Services	\$304,252	\$8,200	\$0	\$250	\$312,702
Police & Fire Dispatch	\$1,163,879	\$66,500	\$4,000	\$0	\$1,234,379
Jail Management	\$976,667	\$303,980	\$20,800	\$0	\$1,301,447
	\$17,525,415	\$1,718,035	\$380,592	\$639,410	\$20,263,452
Community Revitalization					
Community Revitalization Admin	\$104,064	\$11,500	\$0	\$0	\$115,564
Community Center	\$0	\$110,000	\$0	\$0	\$110,000
Recreation	\$0	\$25,000	\$0	\$0	\$25,000
Community Development	\$464,892	\$0	\$0	\$0	\$464,892
Building Inspection & Services	\$350,561	\$63,607	\$1,000	\$27,500	\$442,668
Planning	\$164,347	\$76,400	\$5,000	\$0	\$245,747
Building Maintenance	\$218,970	\$138,815	\$41,150	\$3,500	\$402,435
	\$1,302,834	\$425,322	\$47,150	\$31,000	\$1,806,306
Public Works & Utilities					
Engineering	\$448,650	\$67,165	\$3,800	\$17,200	\$536,815
Street Lighting	\$0	\$728,258	\$10,000	\$0	\$738,258
Parks Maintenance	\$468,999	\$273,968	\$11,740	\$22,268	\$776,975
	\$917,649	\$1,069,391	\$25,540	\$39,468	\$2,052,048
Non-Departmental					
Non-Departmental	\$28,600	\$1,743,293	\$18,550	\$9,949	\$1,800,392
Transfers					
Transfers-Out	\$0	\$0	\$0	\$0	(\$1,382,382)
Total Expenditures	\$22,100,372	\$5,318,888	\$502,345	\$771,971	\$27,311,194

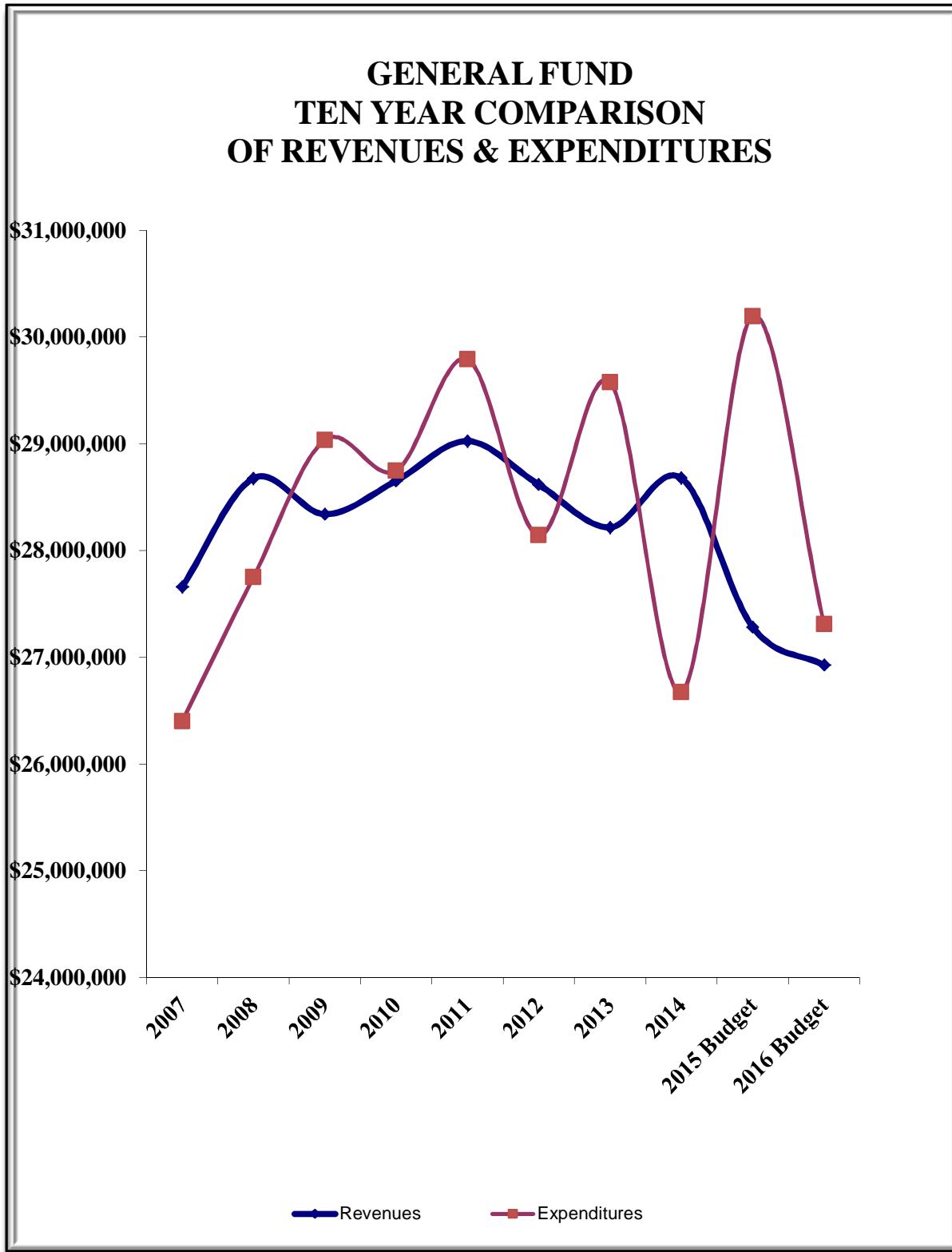


Figure 3.9 Ten year comparison of General Fund revenues and expenditures

FUND SUMMARY FOR FUND 100
GENERAL FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$5,592,731	\$7,597,829	\$4,683,458
REVENUES:			
Property Taxes	\$2,587,930	\$2,579,431	2,579,431
Licenses & Permits	293,169	371,180	444,300
Intergovernmental Revenue	2,095,614	1,224,580	1,141,688
Charges for Services	4,294,408	4,187,323	4,424,550
Fines & Forfeitures	177,653	49,605	9,605
Interest Income	12,127	68,964	50,102
Contributions & Donations	403	0	0
Rentals & Leases	73,502	91,377	123,927
Miscellaneous Revenue	737,161	670,015	852,255
Reimbursements	502,339	312,000	312,000
Transfers	17,904,666	17,727,131	16,988,107
TOTAL REVENUES	\$28,678,973	\$27,281,606	26,925,965
TOTAL RESOURCES	\$34,271,704	\$34,879,435	31,609,423
EXPENDITURES:			
Personal Services	21,687,909	21,052,176	22,100,372
Contractual Services	4,368,079	5,183,418	5,318,888
Commodities	395,796	503,969	502,345
Capital Outlay	481,439	680,914	771,971
Transfers		2,275,500	158,118
Loans	(259,349)	500,000	(1,540,500)
TOTAL EXPENDITURES	\$26,673,875	\$30,195,977	27,311,194
ENDING BALANCE DECEMBER 31	\$7,597,829	\$4,683,458	4,298,229

CITY COUNCIL OFFICE

Summary

The Clerk of Council records, prepares, disseminates and preserves the official activities of the City Council. This involves provision of information to elected officials, City staff, and the general public, including the maintenance and coordination of City records.

The Clerk of the City Council attends all City Council meetings and staff meetings. It is the Clerk's responsibility to meet legal requirements for proper notification, posting, recording, and authentication of official records of the City.

The Clerk prepares the annual budget for Council and monitors budget activity monthly. The Clerk's Office is the custodian of all official city records and the Clerk has been named the Records Coordinator for the City of Middletown. The Clerk manages the Records Program and coordinates Records Commission meetings which are required at least twice a year. The Clerk maintains rosters and records of boards and committees of the City. Numerous Proclamations, Certificates, Awards and Recognitions are requested from the Clerk's Office. The Clerk provides any and all secretarial services for the Mayor and Council upon request. Annually, the City Code is updated to include all legislation that has been passed. The Clerk compiles all the information needed by the codifier and after the changes are reviewed, legislation is introduced to Council to accept the changes. The updates are then distributed. This distribution list is also updated and maintained by the Clerk.



Goals and Objectives

Goal 1: Provide the needed administrative and clerical support to City Council.
Measure: Ongoing process.

Goal 2: Continue to provide an acceptable, timely and efficient level of customer service to the public, staff and Council members.
Measure: Ongoing process.

Goal 3: Continue to provide Codified Ordinances via computer and net access and work to update those ordinances in a timely manner.
Measure: Ongoing process.

Goal 4: Continue to make public records available.
Measure: Ongoing process.

Goal 5: Schedule an appropriate outgoing event for City Council members and a swearing in event for newly elected.
Measure: Once every two year election.

Goal 6: Continue restoration of historical record books.
Measure: As budget allows.

**DEPARTMENT SUMMARY OF EXPENDITURES
CITY COUNCIL**

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
EXPENDITURES BY DIVISION:			
City Council	\$127,386	\$142,154	\$168,319
<hr/>	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$127,386	\$142,154	\$168,319
 EXPENDITURES BY CATEGORY:			
Personal Services	\$98,789	\$104,864	\$134,269
Contractual Services	20,817	28,490	25,250
Commodities	1,618	4,000	4,000
Capital Outlay	6,162	4,800	4,800
<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$127,386	\$142,154	\$168,319

GENERAL FUND
CITY COUNCIL

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
MAYOR (NG)		1	1	1
CITY COUNCIL (NG)		4	4	4
CLERK OF THE CITY COUNCIL (177)		1	1	1
DEPUTY CLERK (187)		0	1040 hrs	1040 hrs
PERSONAL SERVICES:				
100.101.51110 SALARIES & WAGES		\$84,248	\$84,062	\$108,974
100.101.51211 PERS		11,204	14,569	15,256
100.101.51220 WORKERS COMPENSATION		1,762	4,163	7,628
100.101.51230 GROUP HEALTH INSURANCE		0	21	0
100.101.51270 MEDICARE-CITY SHARE		1,222	1,509	1,580
100.101.51275 LIFE INSURANCE		69	81	81
100.101.51290 EMPLOYEE AWARDS		0	459	750
100.101.51295 SOCIAL SECURITY - CITY SHARE		284	0	0
Total - PERSONAL SERVICES		98,789	104,864	134,269
CONTRACTUAL SERVICES:				
100.101.52110 TRAVEL AND TRAINING		1,048	2,000	2,000
100.101.52111 MANDATORY TRAINING		1,508	3,000	3,000
100.101.52120 EMPLOYEE MILEAGE REIMBURSEMENT		0	250	250
100.101.52490 OUTSIDE PRINTING		147	500	500
100.101.52510 MAINTENANCE OF EQUIPMENT		62	2,240	1,000
100.101.52710 LEGAL ADVERTISING		8,520	12,000	10,000
100.101.52920 MEMBERSHIPS-BOOKS-PERIODICALS		265	1,000	1,000
100.101.52980 OTHER MISC CONTRACTUAL SERVICE		9,267	7,500	7,500
Total - CONTRACTUAL SERVICES		20,817	28,490	25,250
COMMODITIES:				
100.101.53100 OFFICE SUPPLIES		543	2,000	2,000
100.101.53210 FOOD		859	1,000	1,000
100.101.53296 OTHER SUPPLIES		216	1,000	1,000
Total - COMMODITIES		1,618	4,000	4,000
CAPITAL OUTLAY:				
100.101.54320 OFFICE MACHINERY & EQUIPMENT		6,162	4,800	4,800
Total - CAPITAL OUTLAY		6,162	4,800	4,800
Grand Total		\$127,386	\$142,154	\$168,319

CITY MANAGER'S OFFICE**Summary**

The City Manager's office serves as the communication link between City Council and City staff. This office provides direction to senior staff of all departments except the Municipal Court and Health Department. The City Manager is responsible for the appointment of city staff, the administration of the City's annual budget, performance management, public relations, policy development, legislative support, and long term strategic and financial planning. The City Manager will facilitate the goals and objectives of the City Council.

DEPARTMENT SUMMARY OF EXPENDITURES
CITY MANAGER

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
EXPENDITURES BY DIVISION:			
City Manager's Office	\$248,847	\$299,072	\$278,231
<hr/>			
TOTAL DIVISION EXPENDITURES	\$248,847	\$299,072	\$278,231
 EXPENDITURES BY CATEGORY:			
Personal Services	\$241,003	\$285,510	\$261,491
Contractual Services	6,835	11,696	14,877
Commodities	1,008	1,866	1,863
<hr/>			
TOTAL EXPENDITURES	\$248,847	\$299,072	\$278,231

GENERAL FUND
CITY MANAGER'S OFFICE

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
CITY MANAGER (NG)		1	1	1
ADMINISTRATIVE ASSISTANT (184)		1	1	1
COMMUNICATIONS INTERN (185)		0	1	0
PERSONAL SERVICES:				
100.111.51110 SALARIES & WAGES		\$182,640	\$186,396	\$176,984
100.111.51120 OVERTIME WAGES		193	0	0
100.111.51211 PERS		23,909	31,496	27,404
100.111.51220 WORKERS COMPENSATION		2,547	8,296	12,389
100.111.51230 GROUP HEALTH INSURANCE		23,153	45,775	31,596
100.111.51260 VEHICLE ALLOWANCE		5,400	5,400	5,400
100.111.51270 MEDICARE-CITY SHARE		3,030	3,007	2,566
100.111.51275 LIFE INSURANCE		130	222	152
100.111.51290 EMPLOYEE AWARDS		0	918	1,000
100.111.51291 ACTING ASST MANAGER STIPEND		0	4,000	4,000
Total - PERSONAL SERVICES		241,003	285,510	261,491
CONTRACTUAL SERVICES:				
100.111.52111 MANDATORY TRAVEL AND TRAINING		571	3,500	5,445
100.111.52120 EMPLOYEE MILEAGE REIMB		57	350	350
100.111.52222 TELEPHONE LINE CHARGES		656	1,320	2,412
100.111.52480 OTHER PROFESSIONAL SERVICES		2,590	3,000	3,000
100.111.52490 OUTSIDE PRINTING		153	250	250
100.111.52510 MAINTENANCE OF EQUIPMENT		1,013	200	420
100.111.52920 MEMBERSHIPS-BOOKS-PERIODICALS		1,796	3,076	3,000
Total - CONTRACTUAL SERVICES		6,835	11,696	14,877
COMMODITIES:				
100.111.53100 OFFICE SUPPLIES		808	973	973
100.111.53210 FOOD		200	393	390
100.111.53510 SUPPLIES TO MAINTAIN EQUIPMENT		0	500	500
Total - COMMODITIES		1,008	1,866	1,863
Grand Total		\$248,847	\$299,072	\$278,231

FINANCE DEPARTMENT

Summary

The Finance Department provides fiscal management and facilitates the operations of all City departments by providing budgetary and financial information. The department's six divisions provide a variety of services to internal and external customers.

The Finance Administration Division prepares the annual budget and the Comprehensive Annual Financial Report of the City of Middletown. This division is also responsible for debt management and oversees all other Finance divisions.

The Treasury Division provides internal accounting and treasury services to the City. Among its functions are: accounting, payroll, accounts payable, investments, and cash management.

The Information Systems Division is responsible for all City computer hardware, software, telephones, along with the City's data and voice networks. Information Systems provides software development and technical support for all City Departments, including round-the-clock support for Police and Fire.

The Purchasing Division furnishes centralized purchasing management for all departments. Bid preparation, vendor selection, and vendor relations are the responsibility of this division. This division also oversees the disposal of city property and the purchasing card program.

The City Income Tax Division collects the City's local income tax. The Division is responsible for the management of the mandatory income tax filing program approved by the City Commission in 1994.

The Water and Sewer Administration Division prepares and collects the City's monthly utility bills which includes water, sewer, storm water, well field protection, and refuse collection fees.



Goals and Objectives

Goal 1: Maintain the City's Aa3 bond rating to ensure low interest rates for bonds.

Measure: Ongoing process. A bond rating of Aa3 was assigned in 2013 and maintained in 2014 and 2015.

Goal 2: Receive the Government Finance Officers Association "Distinguished Budget Award" and the "Certificate of Achievement for Excellence in Financial Reporting Award."

Measure: Ongoing process. Both awards were accomplished in 2015 and submission for both awards is anticipated in 2016.

Goal 3: Continue to update staff and Council on the current financial condition of the City's funds and balances.

Measure: Ongoing process. Financial highlights are reported monthly to Council and meetings are held when needed or requested.

FINANCE DEPARTMENT

(Goals continued)

- Goal 4: Continue to expand the City's cooperative purchasing efforts. Ongoing process.
- Goal 5: Work with the Liberty Township JEDD office to capture all new accounts working on Liberty Center and the new construction at Cincinnati Children's Hospital.
- Goal 6: Reduce the backlog of delinquent tax collections through civil action and mailings to taxpayers. Ongoing process.
- Goal 7: Install new income tax software and implement new guidelines and requirements as required by the State.

DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF FINANCE

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
EXPENDITURES BY DIVISION:			
Finance Administration	\$208,911	\$208,244	\$239,406
Treasury	188,002	196,416	201,454
Information Systems	400,930	487,517	557,701
Purchasing	48,684	52,530	54,395
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TOTAL DIVISION EXPENDITURES	\$846,527	\$944,707	\$1,052,956
 EXPENDITURES BY CATEGORY:			
Personal Services	\$753,043	\$827,592	\$917,632
Contractual Services	47,409	61,240	71,830
Commodities	11,685	15,875	16,150
Capital Outlay	34,390	40,000	47,344
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TOTAL EXPENDITURES	\$846,527	\$944,707	\$1,052,956

GENERAL FUND
FINANCE ADMINISTRATION

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
FINANCE DIRECTOR (169)		1	1	1
BUDGET ANALYST (183)		1	1	1
PERSONAL SERVICES:				
100.131.51110	SALARIES & WAGES	\$135,688	\$126,809	\$137,606
100.131.51120	OVERTIME WAGES	121	2,000	2,000
100.131.51211	PERS	18,790	19,993	19,265
100.131.51220	WORKERS COMPENSATION	2,146	5,712	9,632
100.131.51230	GROUP HEALTH INSURANCE	25,465	25,465	31,596
100.131.51270	MEDICARE-CITY SHARE	1,921	2,071	1,995
100.131.51275	LIFE INSURANCE	139	162	162
100.131.51290	EMPLOYEE AWARDS	0	612	1,000
Total - PERSONAL SERVICES		184,271	182,824	203,256
CONTRACTUAL SERVICES:				
100.131.52111	MANDATORY TRAINING	100	1,700	1,400
100.131.52120	EMPLOYEE MILEAGE REIMB	0	25	30
100.131.52222	TELEPHONE LINE CHARGES	690	720	720
100.131.52230	POSTAGE & POSTAL CHARGES	150	0	0
100.131.52480	OTHER PROFESSIONAL SERVICE	19,800	20,000	31,000
100.131.52490	OUTSIDE PRINTING	0	50	0
100.131.52920	MEMBERSHIPS-BOOKS-PERIODICALS	1,335	1,800	1,600
Total - CONTRACTUAL SERVICES		22,075	24,295	34,750
COMMODITIES:				
100.131.53100	OFFICE SUPPLIES	720	400	400
100.131.53510	SUPPLIES TO MAINTAIN EQUIP	1,845	725	1,000
Total - COMMODITIES		2,565	1,125	1,400
Grand Total		\$208,911	\$208,244	\$239,406

GENERAL FUND
TREASURY

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
EXECUTIVE ACCOUNT CLERK (186)		3	2	2
PAYROLL ADMINISTRATOR (183)		0	1	1
PERSONAL SERVICES:				
100.132.51110 SALARIES & WAGES		\$133,409	\$124,499	\$129,669
100.132.51120 OVERTIME WAGES		1,105	11,000	5,000
100.132.51211 PERS		18,782	19,894	18,854
100.132.51220 WORKERS COMPENSATION		2,002	5,684	9,427
100.132.51230 GROUP HEALTH INSURANCE		24,859	24,859	26,850
100.132.51270 MEDICARE-CITY SHARE		1,916	2,060	1,953
100.132.51275 LIFE INSURANCE		156	182	202
100.132.51290 EMPLOYEE AWARDS		0	918	1,500
Total - PERSONAL SERVICES		182,230	189,096	193,455
CONTRACTUAL SERVICES:				
100.132.52110 TRAVEL AND TRAINING		99	100	100
100.132.52111 MANDATORY TRAVEL & TRAINING		297	500	505
100.132.52120 MILEAGE REIMBURSEMENT		0	50	50
100.132.52480 OTHER PROFESSIONAL SERVICES		629	800	800
100.132.52490 OUTSIDE PRINTING		0	900	900
100.132.52510 MAINTENANCE OF EQUIPMENT		811	500	500
100.132.52620 EMPLOYEE BONDS		90	100	100
100.132.52920 MEMBERSHIPS-BOOKS-PERIODICALS		50	370	500
Total - CONTRACTUAL SERVICES		1,976	3,320	3,455
COMMODITIES:				
100.132.53100 OFFICE SUPPLIES		2,698	3,000	3,000
100.132.53510 SUPPLIES TO MAINTAIN EQUIPMENT		436	1,000	1,000
Total - COMMODITIES		3,133	4,000	4,000
CAPITAL OUTLAY:				
100.132.54300 COMPUTERS & OTHER PERIPHERALS		663	0	544
Total - CAPITAL OUTLAY		663	0	544
Grand Total		\$188,002	\$196,416	\$201,454

GENERAL FUND
INFORMATION SYSTEMS

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
INFORMATION SYSTEMS MANAGER (170)	1	1	1	
SENIOR COMPUTER ANALYST/PROGRAMMER (176)	2	2	1	
COMPUTER ANALYST/PROGRAMMER (179)	0	1	1	
INFORMATION SYSTEMS SPECIALIST (180)	1	1	1	
INFORMATION TECHNICIAN (184)	0	0	1	
FELLOW (1 SEMESTER)	0	560 HRS	0	
PERSONAL SERVICES:				
100.136.51110 SALARIES & WAGES	\$238,622	\$286,246	\$323,941	
100.136.51211 PENSION	32,797	40,074	45,352	
100.136.51220 WORKERS COMPENSATION	4,600	11,450	22,676	
100.136.51230 GROUP HEALTH INSURANCE	48,301	62,296	69,741	
100.136.51240 UNEMPLOYMENT COMPENSATION	10,868	0	0	
100.136.51270 MEDICARE-CITY SHARE	3,323	4,150	4,697	
100.136.51275 LIFE INSURANCE	237	323	394	
100.136.51290 EMPLOYEE AWARDS	0	1,378	2,500	
Total - PERSONAL SERVICES	338,749	405,917	469,301	
CONTRACTUAL SERVICES:				
100.136.52120 EMPLOYEE MILEAGE REIMBURSEMENT	167	500	500	
100.136.52222 TELEPHONE LINE CHARGES	1,980	0	0	
100.136.52230 POSTAGE & POSTAL CHARGES	65	100	100	
100.136.52340 EQUIPMENT & VEHICLE RENTAL	151	500	500	
100.136.52480 OTHER PROFESSIONAL SERVICE	20,203	30,000	30,000	
100.136.52920 MEMBERSHIPS-BOOKS-PERIODICALS	0	500	500	
Total - CONTRACTUAL SERVICES	22,567	31,600	31,600	
COMMODITIES:				
100.136.53100 OFFICE SUPPLIES	3,800	5,000	5,000	
100.136.53510 SUPPLIES TO MAINTAIN EQUIPMENT	2,087	5,000	5,000	
Total - COMMODITIES	5,888	10,000	10,000	
CAPITAL OUTLAY:				
100.136.54300 COMPUTER & OTHER PERIPHERALS	20,464	20,000	20,000	
100.136.54320 OFFICE MACHINERY & EQUIPMENT	302	0	1,800	
100.136.54370 COMPUTER SOFTWARE	12,961	20,000	25,000	
Total - CAPITAL OUTLAY	33,727	40,000	46,800	
Grand Total	\$400,930	\$487,517	\$557,701	

GENERAL FUND
PURCHASING

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
PURCHASING AGENT (180)		1664 HRS	1404 HRS	1404 HRS
PERSONAL SERVICES:				
100.137.51110 SALARIES & WAGES		\$41,315	\$42,035	\$42,454
100.137.51211 PERS		5,809	5,885	5,944
100.137.51220 WORKERS COMPENSATION		669	1,682	2,972
100.137.51290 EMPLOYEE AWARDS		0	153	250
Total - PERSONAL SERVICES		47,794	49,755	51,620
CONTRACTUAL SERVICES:				
100.137.52120 EMPLOYEE MILEAGE REIMBURSEMENT		102	575	575
100.137.52490 OUTSIDE PRINTING		155	750	750
100.137.52920 MEMBERSHIPS-BOOKS-PERIODICALS		535	700	700
Total - CONTRACTUAL SERVICES		792	2,025	2,025
COMMODITIES:				
100.137.53100 OFFICE SUPPLIES		99	750	750
Total - COMMODITIES		99	750	750
Grand Total		\$48,684	\$52,530	\$54,395

LAW DEPARTMENT

Summary

The Department of Law is established by City ordinance and is under the direction of the Law Director, who is an appointee of the City Manager. The department represents and advises the City in all civil, criminal and administrative law matters; prosecutes criminal cases in the Middletown Municipal Court; and performs such other duties as may be required by City Charter, ordinance, or statute.

The Law Director must prepare all contracts, bonds and other instruments in writing in which the City is concerned and endorse on each his approval of the form and correctness thereof. In addition, the Law Director gives oral or written opinions to any officer of the City, including members of the legislative authority, concerning any matter before such officer in his/her official capacity.

The Department of Law prosecutes or defends, on behalf of the City, all complaints, suits and controversies to which the City is a party, including, but not limited to, filing and prosecuting civil suits for the collection of delinquent income taxes, prosecuting civil actions for injunctive relief in connection with the abatement of the public nuisances, defending tort (personal injury), zoning, public records, and federal civil rights lawsuits. In addition, the Department of Law oversees and coordinates the use of outside legal counsel in connection with matters involving particular expertise, or where ethical standards require the retention of separate counsel.



Goals and Objectives

Goal 1: Provide legal services to other departments.

Measure S:

- Provide general legal advice and counsel for staff and City Council, including written opinions, on all legal issues before the City.
- Represent the City in all legal proceedings.

Goal 2: Provide counsel and advice for appointed boards and commissions.

Measure S:

- Attend board and commission meetings as requested by the Department Head or City Manager.
- Provide written and oral advice as needed.

Goal 3: Provide competent service as labor counsel concerning labor issues.

Measures:

- Serve as coordinator of negotiation teams and as chief negotiator.
- Provide timely advice on labor issues.
- Review grievances with departments and City Manager's designee.
- Handle labor arbitrations.
- Train front-line supervisors, re: contracts.

LAW DEPARTMENT

Goals and Objectives (continued)

Goal 4: Provide legal assistance in the acquisition, purchase or sale of real property.

Measure S:

- Review all agreements, documents of transfer, etc. for the purchase, sale or lease of real property.
- Provide legal services in annexation and appropriation proceedings.
- Review all loan, mortgage or accounting documents pertinent to a land transfer.
- Coordinate recordation of deeds, mortgages, etc. for the City.

Goal 5: Department serves as a clearinghouse for public record requests.

Measures:

- Coordinate cross department public record requests.
- Ensure that requests are responded to in a timely manner.

HUMAN RESOURCES DIVISION

Summary

The Human Resources Division plans, organizes, coordinates, directs, and evaluates the City's personnel functions to ensure a quality work environment that will best meet the current and future needs of Middletown's public employees and the citizens we serve.

The Human Resources Division manages the City's personnel program, to include classification, compensation, recruitment and hiring, personnel evaluation, termination or retirement, training, benefits, employee relations and assistance, and employee record keeping. This division also coordinates administration of the Civil Service system and the City's safety program.



Service Levels for 2016

The Human Resources Division will continue serving the needs of City employees through improved communications, clarifying policies and procedures so that employees have clear guidelines to follow, building a spirit of cooperation with all departments and agencies, and implementing the City Strategic Plan.



Goals and Objectives

Goal 1: Maintain a quality City Personnel Program that is responsive to management and employee needs.

Measures: Respond to personnel needs upon request.
Provide effective and legitimate hiring and promotional processes.
Assure employee status and records are properly maintained.
Assist in administration of employee benefits and programs.

Goal 2: Improve the Position Classification Plan to accurately reflect position descriptions, classifications, and the resulting performance appraisals and salary systems.

Measure: Review current plan, revise and update where necessary.

Goal 3: Implement a comprehensive staff development program to include Customer Service training, a Leadership Institute, and Basic Supervisor training.

Measure: Set up training programs, in-house when possible, for new employees and refresher courses for others.

DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF LAW

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
EXPENDITURES BY DIVISION:			
Law	\$419,022	\$437,061	\$549,348
Human Resources	240,212	318,734	269,939
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TOTAL DIVISION EXPENDITURES	\$659,234	\$755,795	\$819,287
 EXPENDITURES BY CATEGORY:			
Personal Services	\$510,110	\$556,195	\$620,387
Contractual Services	147,223	194,100	193,400
Commodities	1,901	5,500	5,500
Capital Outlay	0	0	0
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TOTAL EXPENDITURES	\$659,234	\$755,795	\$819,287

GENERAL FUND
LAW

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
LAW DIRECTOR (168)		1	1	1
ASSISTANT LAW DIRECTOR (175)		0	0	2
PROSECUTOR (177)		1	1	0
ASSISTANT PROSECUTOR (180)		1	1	0
ADMINISTRATIVE ASSISTANT (184)		1	1	1
P/T VICTIM ADVOCATE COORDINATOR (191)		1040 hrs	1040 hrs	1040 hrs
STAFF ATTORNEY (180)		0	1	1
PERSONAL SERVICES:				
100.150.51110 SALARIES & WAGES		\$270,387	\$280,579	\$354,680
100.150.51120 OVERTIME WAGES		0	500	500
100.150.51211 PERS		37,506	39,351	49,725
100.150.51220 WORKERS COMPENSATION		3,856	11,243	24,863
100.150.51230 GROUP HEALTH INSURANCE		41,380	41,380	53,076
100.150.51270 MEDICARE-CITY SHARE		3,796	4,076	5,150
100.150.51275 LIFE INSURANCE		269	354	404
100.150.51290 EMPLOYEE AWARDS		0	1,378	2,750
Total - PERSONAL SERVICES		357,193	378,861	491,148
CONTRACTUAL SERVICES:				
100.150.52111 MANDATORY TRAVEL & TRAINING		2,001	3,000	3,000
100.150.52120 EMPLOYEE MILEAGE REIMBURSEMENT		713	1,000	1,000
100.150.52230 POSTAGE AND POSTAL CHARGES		80	300	300
100.150.52410 LEGAL SERVICE		44,237	35,000	35,000
100.150.52480 OTHER PROFESSIONAL SERVICES		5,993	10,000	10,000
100.150.52490 OUTSIDE PRINTING		244	900	900
100.150.52510 MAINTENANCE OF EQUIPMENT		1,280	2,000	2,000
100.150.52920 MEMBERSHIPS-BOOKS-PERIODICALS		6,912	4,000	4,000
Total - CONTRACTUAL SERVICES		61,460	56,200	56,200
COMMODITIES:				
100.150.53100 OFFICE SUPPLIES		368	2,000	2,000
Total - COMMODITIES		368	2,000	2,000
Grand Total		\$419,022	\$437,061	\$549,348

GENERAL FUND
HUMAN RESOURCES ADMINISTRATION

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
HUMAN RESOURCES SPECIALIST (183)		2496 hrs	2496 hrs	2496 hrs
HUMAN RESOURCES CLERK (189)		1248 hrs	1248 hrs	1
HUMAN RESOURCES MANAGER (182)		1	0	0
ASSISTANT LAW DIRECTOR (176)		0	1	0
PERSONAL SERVICES:				
100.142.51110 SALARIES & WAGES		\$124,445	\$140,582	\$99,330
100.142.51211 PERS		17,355	19,682	13,906
100.142.51220 WORKERS COMPENSATION		1,147	5,623	6,953
100.142.51230 GROUP HEALTH INSURANCE		6,063	6,063	6,549
100.142.51270 MEDICARE-CITY SHARE		1,795	2,038	1,440
100.142.51275 LIFE INSURANCE		69	81	61
100.142.51290 EMPLOYEE AWARDS		2,041	3,265	1,000
Total - PERSONAL SERVICES		152,917	177,334	129,239
CONTRACTUAL SERVICES:				
100.142.52110 TRAVEL & TRAINING		0	0	1,000
100.142.52120 EMPLOYEE MILEAGE REIMBURSEMENT		386	200	0
100.142.52125 EMPLOYEE DEVELOPMENT		3,824	8,000	10,000
100.142.52410 LEGAL SERVICE		20,900	23,500	23,500
100.142.52420 MEDICAL SERVICE		3,473	25,000	20,000
100.142.52480 OTHER PROFESSIONAL SERVICE		34,214	51,000	51,000
100.142.52490 OUTSIDE PRINTING		119	1,700	1,700
100.142.52510 MAINTENANCE OF EQUIPMENT		1,461	2,000	3,000
100.142.52710 LEGAL ADVERTISEMENTS		19,883	25,000	25,000
100.142.52920 MEMBERSHIPS-BOOKS-PERIODICALS		1,504	1,500	2,000
Total - CONTRACTUAL SERVICES		85,763	137,900	137,200
COMMODITIES:				
100.142.53100 OFFICE SUPPLIES		1,417	2,000	2,000
100.142.53410 SUPPLIES TO MAINTAIN EQUIPMENT		116	1,500	1,500
Total - COMMODITIES		1,533	3,500	3,500
Grand Total		\$240,212	\$318,734	\$269,939

ECONOMIC DEVELOPMENT

Summary

The purpose of economic development is to improve the economic well being of our citizens, businesses, and neighborhoods. The Economic Development Department serves as the City's primary vehicle to attract and retain business, as well as, to provide local and regional outreach. This department works with the City Manager and Council, along with other city departments, to encourage new investment. The Economic Development Department is also responsible for working with local and regional economic development-related organizations to foster a positive impression of the City of Middletown.



Goals and Objectives

Airport

- Manage the Capital Improvement Plan to promote and support increased development as outlined in the airport strategic outlay plan
- Recruit at least one new business to offer services to users and the public
- Coordinate with staff to open new areas for development
- Continue to streamline airport operations to increase net receipts and increase number of users:
 - Complete the Standard Operating Procedures Documents
 - Complete a long term maintenance plan for airport facilities

Workforce Development

- Promote a cooperative environment that supports workforce development through proactive programs that are business led and demand driven.
- Engage business leaders to identify workforce needs
- Collaborate with State, County, and local agencies to promote existing workforce development programs
- Engage with higher education assets in the region to support workforce development initiatives (i.e., Cincinnati State, Mum, Warren County Career Center, etc.)
- Work in partnership with the Chamber of Commerce on workforce readiness programs at the K-12 level
- Identify and inventory current workforce availability and assets, including:
 - i. Type of labor availability
 - ii. Graduation rates for local community colleges/certificate programs
 - iii. High School graduation rates and work readiness evaluations for students not attending college
- Pursue ACT Work Ready Community Certification (<http://workreadycommunities.org/>)
- Investigate the ACT National Career Readiness Certificate program
- Attend the ACT Work Readiness Summit 2016

Retention visits

- Visit, document in Sale Force, and complete 100 visits
- Work with Small Business Development Center (SBDC) to facilitate small business blitzes
- Develop and gage support for a business district model for small business support
- Submit at least one nomination of a business or person for an award
- Incorporate into retention visits recruitment for local boards and commissions

ECONOMIC DEVELOPMENT

Renaissance

- Contact developers to explore development partnerships for the certified sites
- Facilitate buildout of Greentree Industrial Park land
- Host developers day
- Master plan a site layout for hospital (80 acres) and north pointe (20 acres)
- Obtain NFA for the former STM/Wrenn Paper Site (and begin marketing)
- Support brownfield redevelopment, identify funding, seek grants as applicable, coordinate site assessment

Downtown Development

- Target key sites for redevelopment and coordinate with developers/brokers/staff/others to start redevelopment efforts of those sites
- Work with organizations involved with downtown concerns to facilitate the development of the general downtown area
- Work with downtown property owners to increase occupation of available spaces
- Work with organizations such as MetroParks, visitor bureaus, and other organizations supporting recreation and visitor activities to increase availability of amenities and to publicize them
- As part of downtown development plan, develop action plan to support downtown residential redevelopment and new construction

Master Planning and visioning

- Coordinate with Middletown Moving Forward and Community Building Institute to implement community visioning
- Implement full master plan update incorporating visioning results
- Coordinate with Downtown Middletown Inc. to create a downtown development plan
- Monitor success of strategic economic development plan created in 2015
- Hire consultant to create a Bicycle and pedestrian plan
- Review and prioritize 2nd Interchange connection and coordinate with public works to plan for funding

Recruitment

- Recruit new hotel or other project to the former Reyton site that provides needed services
- Work with airport consultant to refine target maintenance and repair organizations to expand airport operations.
- Attend four conferences, trade shows, and site selector events
- Expand data mining and marketing efforts-email/media/advertising/connection to workforce development
- Coordinate with Downtown Middletown Inc. to market riverfront, highlight downtown, provide marketing collateral to local and regional brokers for downtown sites, and to promote tourism

Financing

Continue to grow financing support tools for businesses including EB5, networking with banks and funders, supporting grant applications, and coordinating with Small Business Development Center.

ECONOMIC DEVELOPMENT

Focus on bioscience recruitment

- Engage with and become a member of BioOhio
- Research Bio Science/Health market in Middletown and surrounding area.
- Develop Focus Group and identify existing assets and market plan for the industry in Middletown
- Attend BioOhio's Annual Conference in Columbus
- Work to identify prospects for attraction

Infrastructure

- Promote roadway development critical to business development including: Yankee Road extension, Hook Drive connection to airport, Union Road improvements, downtown landscape and streetscape enhancement.
- Facilitate improved wayfinding, image improvement, and fiber connections

Regional Connections

- Participate in Priority Development & Advocacy Committee capital budget process; nominate at least one Middletown project
- Expand regional connections as previously identified in connections list
- Add connections relative to key cluster areas including aerospace, water resource development, advanced manufacturing, bioscience, paper and packaging, chemical industry, entrepreneurial support, international, freight/logistics, tourism
- Present Middletown developments to at least one regional organization

Small Business Support

- Work with SBDC team to develop and deploy programs and seek additional "host" opportunities for the SBDC center partnership
- Work with SBDC to offer additional classroom opportunities for small businesses and entrepreneurs
- Develop a process to "welcome" those who start businesses or open new facilities that includes permitting, marketing, and financing opportunities
- Develop resources to augment the communication process within the small business environmental to support growth and employment

Incentive management and database development

- Complete the installation of the incentives management, projects, contacts, and communication modules with Salesforce
- Work with the City Schools to develop pre-approved incentives plan that can be offered to new and expanding companies
- Relationship development with regional finance authorities (Butler and Warren County, etc.)
- Investigate creating a Middletown Training Fund for businesses

Professional Development

Support staff development including attending professional development seminars and additional coursework

Site Development

Certified sites: move forward to complete certification efforts for at least one ownership team

DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF ECONOMIC DEVELOPMENT

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
EXPENDITURES BY DIVISION:			
Economic Development Administration	\$322,970	\$424,272	\$452,585
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TOTAL DIVISION EXPENDITURES	\$322,970	\$424,272	\$452,585
 EXPENDITURES BY CATEGORY:			
Personal Services	\$263,951	\$369,644	\$392,095
Contractual Services	57,482	53,128	57,490
Commodities	1,538	1,500	3,000
Capital Outlay	0	0	0
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TOTAL EXPENDITURES	\$322,970	\$424,272	\$452,585

GENERAL FUND
ECONOMIC DEVELOPMENT ADMINISTRATION

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
ECONOMIC DEVELOPMENT DIRECTOR (169)		1	1	1
ECONOMIC DEVELOPMENT PROGRAM MGR (175)		1	2	2
ADMINISTRATIVE ASSISTANT (184)		1	1	1
PERSONAL SERVICES:				
100.164.51110 SALARIES & WAGES		\$189,387	\$261,576	\$267,757
100.164.51211 PERS		25,808	36,621	37,486
100.164.51220 WORKERS COMPENSATION		2,070	10,463	18,743
100.164.51230 GROUP HEALTH INSURANCE		40,804	52,353	61,914
100.164.51260 VEHICLE ALLOWANCE		3,025	3,300	0
100.164.51270 MEDICARE-CITY SHARE		2,667	3,793	3,882
100.164.51275 LIFE INSURANCE		189	313	313
100.164.51290 EMPLOYEE AWARDS		0	1,225	2,000
Total - PERSONAL SERVICES		263,951	369,644	392,095
CONTRACTUAL SERVICES:				
100.164.52110 TRAVEL AND TRAINING		3,074	5,628	1,500
100.164.52111 MANDATORY TRAINING		815	1,500	9,000
100.164.52222 TELEPHONE LINE CHARGES		1,393	2,000	2,000
100.164.52480 OTHER PROFESSIONAL SERVICES		38,556	30,000	30,000
100.164.52490 OUTSIDE PRINTING		5,087	4,000	2,990
100.164.52920 MEMBERSHIPS-BOOKS-PERIODICALS		8,557	10,000	12,000
Total - CONTRACTUAL SERVICES		57,482	53,128	57,490
COMMODITIES:				
100.164.53100 OFFICE SUPPLIES		1,538	1,500	3,000
Total - COMMODITIES		1,538	1,500	3,000
Grand Total		\$322,970	\$424,272	\$452,585

**DEPARTMENT SUMMARY OF EXPENDITURES
PUBLIC SAFETY ADMINISTRATION**

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
EXPENDITURES BY DIVISION:			
Public Safety Administration	\$0	\$154,302	\$154,781
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TOTAL DIVISION EXPENDITURES	\$0	\$154,302	\$154,781
 EXPENDITURES BY CATEGORY:			
Personal Services	\$0	\$147,002	\$146,821
Contractual Services	0	4,750	5,410
Commodities	0	2,550	2,550
Capital Outlay	0	0	0
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TOTAL EXPENDITURES	\$0	\$154,302	\$154,781

GENERAL FUND
PUBLIC SAFETY ADMINISTRATION

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
DIRECTOR OF PUBLIC SAFETY (169)		0	1	1
	PERSONAL SERVICES:			
100.209.51110	SALARIES & WAGES	\$0	\$103,734	\$107,485
100.209.51211	PERS	0	20,228	15,048
100.209.51220	WORKERS COMPENSATION	0	4,149	7,524
100.209.51230	GROUP HEALTH INSURANCE	0	11,550	12,474
100.209.51250	CLOTHING ALLOWANCE	0	2,150	2,150
100.209.51260	VEHICLE ALLOWANCE	0	3,300	0
100.209.51270	MEDICARE	0	1,504	1,559
100.209.51275	LIFE INSURANCE	0	81	81
100.209.51290	EMPLOYEE AWARDS	0	306	500
	Total - PERSONAL SERVICES	0	147,002	146,821
	CONTRACTUAL SERVICES:			
100.209.52111	MANDATORY TRAVEL & TRAINING	0	2,000	2,000
100.209.52222	TELEPHONE LINE CHARGES	0	0	660
100.209.52480	OTHER PROFESSIONAL SERVICES	0	1,000	1,000
100.209.52490	OUTSIDE PRINTING	0	500	500
100.209.52510	MAINT OF EQUIPMENT		250	250
100.209.52920	MEMBERSHIPS, BOOKS & PERIODICALS	0	1,000	1,000
	Total - CONTRACTUAL SERVICES	0	4,750	5,410
	COMMODITIES:			
100.209.53100	OFFICE SUPPLIES	0	1,000	1,000
100.209.53510	SUPPLIES TO MAINTAIN EQUIPMENT	0	600	600
100.209.53620	MAJOR TOOLS & EQUIPMENT	0	950	950
	Total - COMMODITIES	0	2,550	2,550
	Grand Total	\$0	\$154,302	\$154,781

DIVISION OF FIRE

Mission Statement

The Mission of the Middle town Division of Fire is to save lives and protect property from fire and other hazards, natural and manmade.

This mission is accomplished through Fire Suppression, Fire Prevention, Public Education, Fire Cause Determination, Hazardous Material Response and Emergency Medical Services, basic and advanced life support skills, Vehicle Extrication and Technical Rescue: Confined Space, High Angle and Shore based Water Rescue.

Vision Statement

Create an All-Hazards Fire & Emergency Services



2016 Summary

The Division of Fire is under the direction of the Fire Chief.

The Division of Fire's 2016 budget reflects an authorized staffing level of 64 full time, paid uniformed members and 1 Administrative Assistant. Of the 64 uniformed personnel there are:

19	Officers
45	Firefighters, including the following special positions: Paid Squad Persons Paid Apparatus Operators

All current uniformed members of the Division are Emergency Medical Technician trained with sixty-two employees at the paramedic level and two employees at the EMT Basic level.

In addition to personnel, the Division has as resources, the following apparatus:

5 Engines (3 frontline, 2 reserve)	2 Aerials (1 ladder, 1 platform)
6 Ambulances (4 frontline, 2 reserve)	1 Command vehicle
3 Utility vehicles	2 Staff vehicles
1 Hazardous material vehicle	1 Mass decontamination vehicle (DHS)



DIVISION OF FIRE

2016 Goals and Objectives

- To provide an appropriate response of personnel, apparatus and equipment to fires, medical emergencies and other hazardous situations
- Investigate alternative staffing profiles and deliver a staff report to the Public Safety Director by December 31, 2016 that has a minimum of 15 firefighters on duty per day by March 31st 2016
- Implement an automatic aid agreement with Monroe Fire Department by January 1st 2016
- Reduce Fire & EMS calls for service through education, false alarm fees, and appropriate dispatch triage by December 31st 2016
- Investigate the Division of Fire's participation in the community paramedic concept and provide the Public Safety Director with a staff report on recommendations by June 30th, 2016
- Continue cooperation with other key organizations and city staff on community response to heroin throughout 2016
- Increase Fire Department participation in staff projects/task force/Boards/Commissions, etc., throughout 2016
- Work with other city departments to establish the Middletown Division of Fire as an all-hazards fire & emergency response agency capable of handling all special operation situations by December 31st 2016
- Develop community events and activities for National Fire Prevention Week October 9th to 15th 2016
- Work with the Middletown Fire & Police Dispatch Center to develop community events and activities during National 911 Tele communicator Week April 10th to 16th 2016
- Work on capital grants to start replacement of older equipment and relocation of fire stations with cost requirements by December 31, 2016



Service Measures

	<u>2014 Actual</u>	<u>2015 Estimate</u>	<u>2016 Estimate</u>
Average response time in minutes/seconds	5 mins/12secs	5mins/54secs	5 mins/30secs
Emergency medical calls	8,484 calls	8,916 calls	8,470 calls
Fire Calls for Service	4,420	2,116	2,010 calls
Fire responses	286	328	320

DEPARTMENT SUMMARY OF EXPENDITURES
DIVISION OF FIRE

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
EXPENDITURES BY DIVISION:			
Fire Administration	\$223,045	\$382,646	\$392,781
Fire Operations	8,097,753	7,892,439	7,917,734
Fire Training & Prevention	236,525	273,718	277,014
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TOTAL DIVISION EXPENDITURES	\$8,557,323	\$8,548,803	\$8,587,529
 EXPENDITURES BY CATEGORY:			
Personal Services	\$7,881,772	\$7,417,407	\$7,423,842
Contractual Services	494,851	617,723	617,910
Commodities	171,599	244,638	244,742
Capital Outlay	9,102	269,035	301,035
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TOTAL EXPENDITURES	\$8,557,323	\$8,548,803	\$8,587,529

GENERAL FUND
FIRE ADMINISTRATION

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
FIRE CHIEF (170)		1	1	1
ASSISTANT FIRE CHIEF (172)		0	1	1
ADMINISTRATIVE ASSISTANT (184)		1	1	1
PERSONAL SERVICES:				
100.211.51110 SALARIES & WAGES		\$147,051	\$247,169	\$251,100
100.211.51211 PERS		6,510	6,511	6,855
100.211.51213 FIRE PENSION		26,885	48,159	48,512
100.211.51214 FIRE UNFUNDED LIABILITY		911	1,609	1,609
100.211.51220 WORKERS COMPENSATION		2,241	9,887	17,577
100.211.51230 GROUP HEALTH INSURANCE		26,500	45,775	49,440
100.211.51250 CLOTHING ALLOWANCE		1,656	800	800
100.211.51260 VEHICLE ALLOWANCE		3,300	6,600	0
100.211.51270 MEDICARE		3,245	3,584	3,641
100.211.51275 LIFE INSURANCE		119	232	232
100.211.51290 EMPLOYEE AWARDS		0	919	1,500
Total - PERSONAL SERVICES		218,419	371,245	381,266
CONTRACTUAL SERVICES:				
100.211.52111 MANDATORY TRAVEL & TRAINING		852	1,020	1,030
100.211.52660 PROPERTY INSURANCE		0	3,700	3,700
100.211.52670 BOILER & MACHINERY INSURANCE		0	1,993	1,993
100.211.52920 MEMBERSHIPS-BOOKS-PERIODICALS		929	1,000	1,000
Total - CONTRACTUAL SERVICES		1,781	7,713	7,723
COMMODITIES:				
100.211.53100 OFFICE SUPPLIES		2,610	2,738	2,392
100.211.53210 FOOD		236	500	500
100.211.53230 PURCHASE OF UNIFORMS		0	450	900
Total - COMMODITIES		2,846	3,688	3,792
Grand Total		\$223,045	\$382,646	\$392,781

CITY OF MIDDLETOWN, OHIO

2016 BUDGET

**GENERAL FUND
FIRE OPERATIONS**

	Actual Expenditures	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:			
DEPUTY FIRE CHIEF (FO4)	3	3	3
FIRE CAPTAIN (FO3)	4	3	3
FIRE LIEUTENANT (FO2)	11	9	9
FIREFIGHTER (FO1)	51	45	45
PERSONAL SERVICES			
100.212.51110 SALARIES & WAGES	\$4,514,385	\$4,058,321	\$4,144,106
100.212.51120 OVERTIME WAGES	353,084	251,523	131,501
100.212.51150 CALL-OUT OVERTIME	0	39,000	39,000
100.212.51213 FIRE PENSION	1,295,728	1,181,887	1,035,506
100.212.51214 FIRE UNFUNDED LIABILITY	43,248	43,000	43,000
100.212.51220 WORKERS COMPENSATION	107,020	173,954	302,022
100.212.51230 GROUP HEALTH INSURANCE	1,011,039	892,238	958,305
100.212.51240 UNEMPLOYMENT COMPENSATION	4,699	50,130	0
100.212.51250 CLOTHING ALLOWANCE	26,127	22,125	22,500
100.212.51270 MEDICARE-CITY SHARE	71,240	63,058	62,562
100.212.51275 LIFE INSURANCE	4,947	4,919	4,848
100.212.51290 EMPLOYEE AWARDS	0	0	30,000
Total - PERSONAL SERVICES	7,431,517	6,780,155	6,773,350
CONTRACTUAL SERVICES:			
100.212.52111 MANDATORY TRAVEL & TRAINING	6,657	9,977	10,077
100.212.52210 UTILITIES-GAS & ELECTRIC	55,023	60,000	60,000
100.212.52222 TELEPHONE LINE CHARGES	14,390	18,500	18,500
100.212.52310 MUNICIPAL GARAGE CHARGE	324,103	413,383	413,383
100.212.52330 RADIO MAINTENANCE	14,955	12,489	12,489
100.212.52480 OTHER PROFESSIONAL SERVICES	19,604	28,100	28,100
100.212.52490 OUTSIDE PRINTING	477	3,000	3,000
100.212.52510 MAINTENANCE OF EQUIP	25,811	22,000	22,000
100.212.52520 MAINTENANCE OF FACILITIES	26,100	35,000	35,000
100.212.52820 LICENSES AND PERMITS	213	500	500
100.212.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,173	1,200	1,200
Total - CONTRACTUAL SERVICES	488,505	604,149	604,249
COMMODITIES:			
100.212.53220 DRUGS/MEDICAL SUPPLIES	82,882	90,000	90,000
100.212.53230 PURCHASE OF UNIFORMS	37,637	95,000	95,000
100.212.53240 HOUSEHOLD GOODS	3,004	4,000	4,000
100.212.53250 CLEANING SUPPLIES	7,915	10,000	10,000
100.212.53510 SUPPLIES TO MAINTAIN EQUIP	21,382	17,500	17,500
100.212.53520 SUPPLIES TO MAINTAIN BUILDING	4,932	7,100	7,100
100.212.53550 HAZARDOUS MATERIALS SUPPLIES	8,022	10,000	10,000
100.212.53610 SMALL TOOLS & EQUIPMENT	1,346	3,000	3,000
100.212.53620 MAJOR TOOLS & EQUIPMENT	1,347	1,500	1,500
100.212.53710 CHEMICALS & LAB SUPPLIES	122	1,000	1,000
Total - COMMODITIES	168,628	239,100	239,100
CAPITAL OUTLAY			
100.212.54310 AUTOS & TRUCK DEPR	0	244,000	244,000
100.212.54311 RADIO DEPRECIATION	3,500	3,535	3,535
100.212.54400 BLDGS AND OTHER STRUCTURES	5,602	21,500	53,500
Total - CAPITAL OUTLAY	9,102	269,035	301,035
Grand Total	\$8,097,753	\$7,892,439	\$7,917,734

GENERAL FUND
FIRE TRAINING AND PREVENTION

	Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:			
FIRE CAPTAIN (F03)	1	1	1
FIREFIGHTER (F01)	1	1	1
PERSONAL SERVICES:			
100.213.51110 SALARIES & WAGES	\$143,070	\$151,790	\$162,704
100.213.51120 OVERTIME WAGES	9,205	21,238	6,000
100.213.51150 CALL-OUT OVERTIME	0	4,000	4,000
100.213.51213 FIRE PENSION	39,800	42,487	41,449
100.213.51214 FIRE UNFUNDED LIABILITY	1,366	2,880	2,880
100.213.51220 WORKERS COMPENSATION	2,364	7,081	12,089
100.213.51230 GROUP HEALTH INSURANCE	33,042	33,042	35,688
100.213.51250 CLOTHING ALLOWANCE	750	750	750
100.213.51270 MEDICARE-CITY SHARE	2,092	2,567	2,504
100.213.51275 LIFE INSURANCE	147	172	162
100.213.51290 EMPLOYEE AWARDS	0	0	1,000
Total - PERSONAL SERVICES	231,836	266,007	269,226
CONTRACTUAL SERVICES:			
100.213.52111 MANDATORY TRAVEL & TRAINING	1,500	2,566	2,592
100.213.52222 TELEPHONE LINE CHARGES	450	600	600
100.213.52920 MEMBERSHIPS-BOOKS-PERIODICALS	2,615	2,695	2,746
Total - CONTRACTUAL SERVICES	4,565	5,861	5,938
COMMODITIES:			
100.213.53210 FOOD	124	500	500
100.213.53230 PURCHASE OF UNIFORMS	0	1,350	1,350
Total - COMMODITIES	124	1,850	1,850
Grand Total	\$236,525	\$273,718	\$277,014

DIVISION OF POLICE

Summary

The Division of Police is led by the Chief of Police, assisted by the Assistant Chief. It is divided into four sections, three of which are commanded by a lieutenant (Investigation, Patrol and Jail), and the fourth by a civilian supervisor (Records/Dispatch).

The mission of the Division of Police is to control crime and disorder, arrest and prosecute offenders, and to ensure the safety of the motoring public, all while working within the constraints of our budget.



2016 Budget Overview:

The amount of General Fund money in our 2016 budget is \$11,521,142. In addition to the General Fund dollars we have budgeted \$234,050 from other funding sources, specifically the Law Enforcement Trust Fund, the Mandatory Drug Fine Fund, the DUI Education and Enforcement Fund, a JAG grant, O.V.I. Grant, and the STEP Grant (all Special Revenue Funds).

This budget represents a reduction from last year's budget and is within the financial plan. The budget includes two additional dispatchers, one additional records clerk and one additional corrections officer. These were offset by the elimination of the records supervisor and the revenue from Tax to pay for an officer to serve subpoenas. This will enable us to transition the desk officers back to patrol duties, and reduce the instance of patrol officers working in the jail.

The 2016 budget contains the following personnel:

1. 68 Sworn Police Positions (including supervisors)
2. 14 Dispatchers
3. 1 Communications/Services Supervisor
4. 11 Correction Officers
5. 8 Clerical Staff
6. 1 Civilian Property Officer
7. 3 Part-time staff associated with the supervision of prisoners and/or work details

In total we have: 102 full-time employees and three part-time employees. Our personnel are responsible for meeting the basic functions of the Police Division.

The non-General Fund dollars are used to fund the Special Operations unit, to promote traffic safety, for specialized training, and to assist in our efforts to combat drunken driving.

Police Services include:

- (1) Responding to calls for service
- (2) Reporting and investigating crimes
- (3) Arresting offenders
- (4) Recovering stolen property
- (5) Promoting traffic safety
- (6) Maintaining public peace

DIVISION OF POLICE

Programs, Goals and Projects for 2016:

1. Crime and Calls for Service Reduction: Continue to reduce Part I Crimes and CFS
2. Maintain the safety of the motoring public
3. Operate within our authorized budget
4. Work with other city departments to address crime, housing, and quality of life issues in specific targeted neighborhoods
5. Train personnel to improve job performance
6. Utilize the chronic nuisance ordinance to address rental property issues
7. Continue the use of task force strategies to address crime hotspots
8. Research the feasibility of body cameras
9. Pursue a new Records Management System
10. Look to install a kiosk in the Police Lobby
11. Seek to address the jail issue that allows inmates to sabotage the City plumbing system
12. Investigate the purchase of an electronic housing chart in the Jail
13. Begin research into the impact of legalized use of marijuana on the Division of Police
14. Assume the task of tax subpoena service; serve a minimum of 1,100 subpoenas

Key Measurements

- Part I crimes
- Discretionary patrol for each shift and for the first four hours of 11-7 shift
- Total patrol discretionary time
- Response times, priority 1, 2 and 3 calls for service
- Arrests
- Average daily jail population
- Juvenile arrests and percent of offenses involving juveniles
- Number of outstanding warrants and number of warrants served
- Drug forfeitures and seizures, dollar amount and amount of narcotics



Service Measures

	2014 Actual	2015 Estimate	2016 Estimate
Part One Crimes	4,090 crimes	4,038 crimes	3,998 crimes
Calls for Service	41,877 calls	35,544 calls	30,213 calls
Response Times	5.7 minutes	5.7 minutes	5.7 minutes
Cases Assigned to Detectives	1,275 cases	1,244 cases	1,220 cases
Average Daily Jail Population	58 inmates	55 inmates	55 inmates
Traffic Accidents	1,196 accidents	1,076 accidents	969 accidents
Arrests	6,481 arrests	5,616 arrests	4,943 arrests
Moving Citations	5,694 citations	4,462 citations	3,391 citations

DEPARTMENT SUMMARY OF EXPENDITURES
DIVISION OF POLICE

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
EXPENDITURES BY DIVISION:			
Police Administration	\$353,937	\$524,207	\$560,986
Criminal Investigation	1,715,897	1,399,085	1,646,469
Uniform Patrol	6,924,928	6,515,211	6,465,159
Police Services	315,590	314,250	312,702
Police & Fire Dispatch	1,010,578	1,079,810	1,234,379
Jail Management	1,110,489	1,197,825	1,301,447
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TOTAL DIVISION EXPENDITURES	\$11,431,419	\$11,030,388	\$11,521,142
 EXPENDITURES BY CATEGORY:			
Personal Services	\$10,027,526	\$9,468,838	\$9,954,752
Contractual Services	905,058	1,112,275	1,094,715
Commodities	151,335	134,300	133,300
Capital Outlay	347,500	314,975	338,375
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TOTAL EXPENDITURES	\$11,431,419	\$11,030,388	\$11,521,142

GENERAL FUND
POLICE ADMINISTRATION

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
CHIEF OF POLICE (170)		1	1	1
ASSISTANT CHIEF OF POLICE (DCP)		0	1	1
ADMINISTRATIVE ASSISTANT (184)		1	1	1
SECRETARY III (187)		1	1	1
PERSONAL SERVICES:				
100.221.51110 SALARIES & WAGES		\$191,260	\$286,293	\$309,503
100.221.51120 OVERTIME WAGES		0	2,874	2,900
100.221.51211 PERS		11,931	12,391	12,699
100.221.51212 POLICE PENSION		22,191	39,129	43,232
100.221.51214 POLICE UNFUNDED LIABILITY		1,044	997	997
100.221.51220 WORKERS COMPENSATION		2,842	11,567	21,868
100.221.51230 GROUP HEALTH INSURANCE		35,832	57,325	61,914
100.221.51250 CLOTHING ALLOWANCE		2,150	4,300	4,300
100.221.51260 VEHICLE ALLOWANCE		3,300	6,600	0
100.221.51270 MEDICARE-CITY SHARE		1,204	4,193	4,530
100.221.51275 LIFE INSURANCE		182	313	293
100.221.51290 EMPLOYEE AWARDS		0	1,225	2,000
Total - PERSONAL SERVICES		271,938	427,207	464,236
CONTRACTUAL SERVICES:				
100.221.52110 TRAVEL & TRAINING		1,620	0	0
100.221.52111 MANDATORY TRAVEL & TRAINING		0	5,000	5,000
100.221.52120 EMPLOYEE MILEAGE REIMB		0	250	0
100.221.52480 OTHER PROFESSIONAL SERVICES		461	1,000	1,000
100.221.52490 OUTSIDE PRINTING		490	2,000	2,000
100.221.52510 MAINT OF EQUIPMENT		0	250	250
100.221.52650 POLICE PROFESSIONAL LIAB INS		57,640	71,000	71,000
100.221.52920 MEMBERSHIPS-BOOKS-PERIODICALS		1,976	2,000	2,000
Total - CONTRACTUAL SERVICES		62,188	81,500	81,250
COMMODITIES:				
100.221.53100 OFFICE SUPPLIES		19,811	14,000	14,000
100.221.53620 MAJOR TOOLS & EQUIPMENT		0	1,500	1,500
Total - COMMODITIES		19,811	15,500	15,500
Grand Total		\$353,937	\$524,207	\$560,986

GENERAL FUND
CRIMINAL INVESTIGATION

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
DEPUTY POLICE CHIEF (173)		1	0	0
POLICE OFFICER (PO1)		12	10	11
POLICE SERGEANT (PO2)		1	1	1
POLICE LIEUTENANT (PO3)		1	1	1
SECRETARY III (187)		1	1	1
COMMUNITY SERVICE OFFICER (190)		0	1	1
SAFETY TOWN AIDES		1120 HRS	1120 HRS	1120 HRS
PERSONAL SERVICES:				
100.222.51110 SALARIES & WAGES		\$1,116,374	\$801,046	\$976,780
100.222.51120 OVERTIME WAGES		12,625	96,597	97,560
100.222.51211 PERS		6,769	13,092	13,049
100.222.51212 POLICE PENSION		244,234	180,206	191,321
100.222.51214 POLICE UNFUNDED LIABILITY		9,921	11,379	11,379
100.222.51220 WORKERS COMPENSATION		20,369	40,706	75,204
100.222.51230 GROUP HEALTH INSURANCE		239,316	189,494	208,956
100.222.51250 CLOTHING ALLOWANCE		32,541	25,800	27,950
100.222.51270 MEDICARE-CITY SHARE		15,849	14,756	15,578
100.222.51275 LIFE INSURANCE		1,203	1,111	1,192
100.222.51290 EMPLOYEE AWARDS		0	4,898	7,500
Total - PERSONAL SERVICES		1,699,199	1,379,085	1,626,469
CONTRACTUAL SERVICES:				
100.222.52111 MANDATORY TRAVEL & TRAINING		0	1,000	1,000
100.222.52480 OTHER PROFESSIONAL SERVICE		3,862	5,000	5,000
100.222.52490 OUTSIDE PRINTING		665	1,000	1,000
100.222.52510 MAINTENANCE OF EQUIP		2,873	2,000	2,000
100.222.52920 MEMBERSHIPS-BOOKS-PERIODICALS		1,087	1,000	1,000
Total - CONTRACTUAL SERVICES		8,488	10,000	10,000
COMMODITIES:				
100.222.53297 SCHOOL EDUCATION SUPPLIES		2,509	2,500	2,500
100.222.53510 SUPPLIES TO MAINTAIN EQUIP		220	1,500	1,500
100.222.53610 SMALL TOOLS & EQUIP		1,728	2,000	2,000
100.222.53710 CHEMICALS & LAB SUPPLIES		3,754	4,000	4,000
Total - COMMODITIES		8,210	10,000	10,000
Grand Total		\$1,715,897	\$1,399,085	\$1,646,469

GENERAL FUND
UNIFORM PATROL

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
DEPUTY POLICE CHIEF (173)		1	0	0
POLICE LIEUTENANT (PO3)		3	3	1
POLICE SERGEANT (PO2)		7	7	8
POLICE OFFICER (PO1)		47	41	42
PERSONAL SERVICES:				
100.224.51110 SALARIES & WAGES		\$3,887,338	\$3,355,382	\$3,279,793
100.224.51120 OVERTIME WAGES		219,333	281,580	305,000
100.224.51212 POLICE PENSION		875,898	857,671	699,035
100.224.51214 POLICE UNFUNDED LIABILITY		39,685	36,419	36,419
100.224.51220 WORKERS COMPENSATION		87,737	150,479	250,936
100.224.51230 GROUP HEALTH INSURANCE		759,171	684,417	716,841
100.224.51250 CLOTHING ALLOWANCE		53,623	51,420	50,420
100.224.51270 MEDICARE-CITY SHARE		55,675	54,548	51,765
100.224.51275 LIFE INSURANCE		4,414	4,254	4,040
100.224.51290 EMPLOYEE AWARDS		0	16,531	25,000
Total - PERSONAL SERVICES		5,982,874	5,492,701	5,419,249
CONTRACTUAL SERVICES:				
100.224.52111 MANDATORY TRAVEL & TRAINING		0	8,000	8,000
100.224.52310 MUNICIPAL GARAGE CHARGES		435,718	556,429	556,429
100.224.52330 RADIO MAINTENANCE		30,550	30,856	30,856
100.224.52480 OTHER PROFESSIONAL SERVICES		23,612	20,000	20,000
100.224.52490 OUTSIDE PRINTING		1,378	2,000	2,000
100.224.52510 MAINTENANCE OF EQUIP		4,110	3,000	3,000
100.224.52520 MAINTENANCE OF FACILITIES		6,924	4,500	4,500
100.224.52920 MEMBERSHIPS-BOOKS-PERIODICALS		696	0	0
Total - CONTRACTUAL SERVICES		502,987	624,785	624,785
COMMODITIES:				
100.224.53230 PURCHASE OF UNIFORMS		19,034	25,000	25,000
100.224.53295 TRAFFIC CONTROL SUPPLIES		1,217	2,000	2,000
100.224.53510 SUPPLIES TO MAINTAIN EQUIP		2,129	3,000	3,000
100.224.53610 SMALL TOOLS & EQUIP		(6)	0	0
100.224.53620 MAJOR TOOLS & EQUIPMENT		42,706	35,000	35,000
100.224.53720 AMMUNITION		26,487	18,000	18,000
Total - COMMODITIES		91,567	83,000	83,000
CAPITAL OUTLAY:				
100.224.54310 AUTOS AND TRUCKS DEPR		289,500	256,600	280,000
100.224.54311 RADIO DEPRECIATION		12,500	12,625	12,625
100.224.54313 MOBIL DATA DEPRECIATION		45,500	45,500	45,500
Total - CAPITAL OUTLAY		347,500	314,725	338,125
Grand Total		\$6,924,928	\$6,515,211	\$6,465,159

GENERAL FUND
POLICE SERVICES

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
WORD PROCESSING OPERATOR (PC3)	1	1	1	1
POLICE RECORDS CLERK (PC2)	1	1	1	1
POLICE RECORDS CLERK (PC4)	2	2	3	3
POLICE RECORDS SUPERVISOR (184)	1	1	0	0
PERSONAL SERVICES:				
100.225.51110 SALARIES & WAGES	\$212,109	\$184,409	\$181,348	
100.225.51120 OVERTIME WAGES	5,374	11,110	11,220	
100.225.51211 PERS	30,407	31,573	26,960	
100.225.51220 WORKERS COMPENSATION	3,370	9,021	13,480	
100.225.51230 GROUP HEALTH INSURANCE	54,113	64,571	65,649	
100.225.51270 MEDICARE-CITY SHARE	3,015	3,271	2,792	
100.225.51275 LIFE INSURANCE	269	314	303	
100.225.51290 EMPLOYEE AWARDS	0	1,531	2,500	
Total - PERSONAL SERVICES	308,657	305,800	304,252	
CONTRACTUAL SERVICES:				
100.225.52480 OTHER PROFESSIONAL SERVICE	15	250	250	
100.225.52490 OUTSIDE PRINTING	4,050	4,250	4,250	
100.225.52510 MAINTENANCE OF EQUIP	2,868	3,700	3,700	
Total - CONTRACTUAL SERVICES	6,933	8,200	8,200	
CAPITAL OUTLAY:				
100.225.54320 OFFICE MACHINERY AND EQUIP	0	250	250	
Total - CAPITAL OUTLAY	0	250	250	
Grand Total	\$315,590	\$314,250	\$312,702	

GENERAL FUND
POLICE & FIRE DISPATCH

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
DISPATCHER (PC7)		13	12	14
COMMUNICATIONS SUPERVISOR (183)		1	1	1
 PERSONAL SERVICES:				
100.226.51110 SALARIES & WAGES		\$593,168	\$625,045	\$685,077
100.226.51120 OVERTIME WAGES		107,555	102,010	103,030
100.226.51211 PERS		97,530	101,788	110,335
100.226.51220 WORKERS COMPENSATION		12,136	29,082	55,168
100.226.51230 GROUP HEALTH INSURANCE		124,415	128,866	181,422
100.226.51240 UNEMPLOYMENT CHARGES		0	7,200	9,000
100.226.51250 CLOTHING ALLOWANCE		7,535	0	0
100.226.51270 MEDICARE-CITY SHARE		10,073	10,542	11,428
100.226.51275 LIFE INSURANCE		651	797	919
100.226.51290 EMPLOYEE AWARDS		0	3,980	7,500
Total - PERSONAL SERVICES		953,063	1,009,310	1,163,879
 CONTRACTUAL SERVICES:				
100.226.52111 MANDATORY TRAINING		0	500	1,500
100.226.52222 TELEPHONE LINE CHARGES		27,824	30,000	30,000
100.226.52480 OTHER PROFESSIONAL SERVICES		198	1,000	1,000
100.226.52510 MAINTENANCE OF EQUIP		21,140	34,000	34,000
Total - CONTRACTUAL SERVICES		49,163	65,500	66,500
 COMMODITIES:				
100.226.53620 MAJOR TOOLS & EQUIPMENT		8,352	5,000	4,000
Total - COMMODITIES		8,352	5,000	4,000
 Grand Total		\$1,010,578	\$1,079,810	\$1,234,379

GENERAL FUND
JAIL MANAGEMENT

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
POLICE SERGEANT (PO2)		1	1	0
POLICE LIEUTENANT (PO3)		0	0	1
POLICE OFFICER (PO1)		1	1	1
CORRECTIONS OFFICER (PO4)		11	10	11
COURT LIAISON P/T		812 HRS	1550 HRS	1550 HRS
CLEANING SUPERVISOR P/T		1027 HRS	1027 HRS	1027 HRS
PERSONAL SERVICES:				
100.229.51110 SALARIES & WAGES		\$576,005	\$567,976	\$625,763
100.229.51120 OVERTIME WAGES		17,686	37,068	34,540
100.229.51211 PERS		61,004	66,564	69,882
100.229.51212 POLICE PENSION		32,469	30,145	31,423
100.229.51214 POLICE UNFUNDED LIABILITY		1,567	1,347	1,347
100.229.51220 WORKERS COMPENSATION		13,062	25,202	46,221
100.229.51230 GROUP HEALTH INSURANCE		94,635	103,586	139,839
100.229.51250 CLOTHING ALLOWANCE		6,058	8,800	10,750
100.229.51270 MEDICARE-CITY SHARE		8,652	9,136	9,574
100.229.51275 LIFE INSURANCE		659	778	828
100.229.51290 EMPLOYEE AWARDS		0	4,133	6,500
Total - PERSONAL SERVICES		811,796	854,735	976,667
CONTRACTUAL SERVICES:				
100.229.52111 MANDATORY TRAVEL & TRAINING		1,303	1,313	1,300
100.229.52420 MEDICAL SERVICE		21,190	41,000	35,000
100.229.52480 OTHER PROFESSIONAL SERVICE		82,401	88,000	88,000
100.229.52490 OUTSIDE PRINTING		54	500	500
100.229.52510 MAINTENANCE OF EQUIP		7,672	9,180	9,180
100.229.52880 OTHER OPERATING COSTS		21,919	25,000	25,000
100.229.52980 MISCELLANEOUS CONTRACTUAL SVC		140,758	157,297	145,000
Total - CONTRACTUAL SERVICES		275,299	322,290	303,980
COMMODITIES:				
100.229.53220 DRUGS & MEDICAL SUPPLIES		2,233	4,000	4,000
100.229.53230 PURCHASE OF UNIFORMS		4,000	4,000	4,000
100.229.53250 CLEANING SUPPLIES		8,479	5,000	5,000
100.229.53510 SUPPLIES TO MAINTAIN EQUIP		3,411	2,000	2,000
100.229.53520 SUPPLIES TO MAINTAIN FACILITIES		898	1,500	1,500
100.229.53620 MAJOR TOOLS AND EQUIPMENT		4,374	4,300	4,300
Total - COMMODITIES		23,394	20,800	20,800
Grand Total		\$1,110,489	\$1,197,825	\$1,301,447

COMMUNITY REVITALIZATION

Summary

The Department of Community Revitalization was created in 2008 to centralize city services that address the community's quality of life. Divisions include Code Enforcement, Building Inspection, Building Maintenance, Planning, Zoning, the Middletown Transit System, and all Housing Urban Development programs administered by the City including the Community Development Block Grants (CDBG), Neighborhood Stabilization Program (NSP) and the Home Investment Partnerships Program (HOME).

Building Inspection

The Building code sets the minimum safety standards for all aspects of building construction: structural, fire, plumbing, electrical, and mechanical systems. Building codes provide local government with a way to guard the public's personal safety. Permits and inspections are necessary to verify that code standards are met. Codes apply whether a professional contractor or a "do-it-yourselfer" does the work.

Middletown Transit System

The Transit system (MTS) exists to provide affordable transportation to all Middletown residents, including the disadvantaged and the disabled throughout Middletown. MTS also partners with Butler County Regional Transit Authority (BCRTA) to provide shuttle service to Hamilton and to Oxford, through Trenton. BCRTA also provides a night time jobs demand shuttle for Middletown residents.

Code Enforcement

This division works to improve the quality of life for residents by dealing with both housing and nuisance issues.

HUD programs

The City operates many programs funded through HUD that affect affordable housing. These programs have been especially important during the economic downturn.



Community Revitalization Plan for 2016:

Continue to work with police to reduce crime and drug use in troubled neighborhoods.

Continue to expand home ownership and job opportunities combined with improved quality of living by improving public facilities.

Continue partnerships with Butler County Regional Transit Authority to run the Middletown Transit System in the most cost effective manner possible.

Continue Community Revitalization Department membership and participation in BCRTA, the Butler County Housing and Homeless Coalition, the Butler County Homeowner Preservation Group, and OKI. Planning Director will continue membership in appropriate regional planning organizations.

COMMUNITY REVITALIZATION

To expand nuisance and code enforcement measures throughout the City. In 2016, the City will continue to offer homeowners emergency repair assistance through People Working Cooperatively. In addition, Community Revitalization will utilize available grants to continue the demolition of vacant and blighted properties. The land bank will be implemented further to obtain problem properties. We will continue working with police enforcing the chronic nuisance ordinance. We also are looking to develop a nuisance abatement plan to repair properties with code violations. The use of volunteers for city wide projects will be a high priority.



Goals and Objectives

Goal 1: Code Enforcement Improvement

- Expand volunteer code enforcement program
- Use all tools available to enforce full code abatement with liens
- Develop abatement program
- Coordinate with police to heavily enforce the most troubled neighborhoods

Goal 2: Demolition and vacant lots

- Continue demolition of blighted structures using available funds
- Develop a vacant lot program utilizing the land bank where feasible
- Continue demolition efforts in targeted neighborhoods in coordination with police

Goal 3: Increase owner occupied home ownership

- Evaluate the HOME down payment assistance program for improvements

PLANNING DIVISION

Summary

The Planning Division has five principal functions: (1) assistance with short and long range planning, (2) assistance with special project and economic development planning; (3) development project review and processing, (4) zoning administration and enforcement, and (5) data, research, graphics, and mapping services.

Planning staff often works with other departments on special projects, is responsible for the Master Plan, assists with neighborhood planning as well as special project planning and implementation.

The planning staff is responsible for issuing all zoning certificates, inter-departmental coordination of development plan and plat reviews and processing, and zoning code enforcement. This staff acts as the liaison with and support for City Planning Commission, Board of Zoning Appeals, Architectural Review Board and the Historic Commission. This includes processing of applications, correspondence with applicants and surrounding property owners, publishing of legal notices, preparing staff reports to various commissions, preparation of agendas and minutes of meetings, and providing written confirmations regarding board actions to applicants. In 2016, the Planning Division will continue to issue Zoning Certificates and respond to inquiries.

Staff provides data, graphics, research and mapping of community data to various requests from: the general public; the business community; schools; and regional, state, and county governments. They also provide a wide range of mapping, graphic and data analysis services for other City departments. They also work with state and federal agencies on maintaining and updating census data.

Staff is involved with regional coordination of land use and transportation planning by participation on the OKI Board of Trustees, Butler County Land Use Committee and the Warren County Planning Commission

A new initiative started in 2009 is to heighten zoning enforcement. This function seeks to revitalize the city by eliminating clutter and incompatible land uses.



Goals and Objectives

Goal 1: Implement the new zoning ordinance which includes updated plans for:

Downtown	Riverfront	Airport
Renaissance	Towne Mall	Industrial
Retail greyfields	Cincinnati Dayton Road	Parks
		Yankee Road corridor

PLANNING DIVISION**Goals and Objectives (continued)**

Goal 2: Coordinate with public works/engineering to create a downtown transportation plan.

Include discussion of:

Parking, especially use of public lots

Traffic calming;

Bicy cle and pedestrian access

Future traffic increases

One way/two way streets

Tourism traffic control

Goal 3: Interact with other staff to review future areas of focus; particularly land banking and public works

Goal 4: Continue to process planning and zoning requests

**Service Measures**

	<u>2014 Actual</u>	<u>2015 Estimate</u>	<u>2016 Estimate</u>
Number of Zoning Certificates Issued	248 certificates	250 certificates	260 certificates
Historic Commission Applications	37 applications	50 applications	40 applications
Planning Commission Applications	25 applications	20 applications	25 applications
BZA Applications	8 applications	6 applications	8 applications
Architectural review Board Applications	1 application	5 applications	3 applications

DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF COMMUNITY REVITALIZATION

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
EXPENDITURES BY DIVISION:			
Community Revitalization Administration	\$164,369	\$110,321	\$115,564
Community Center	120,933	110,000	110,000
Recreation	0	25,000	25,000
Community Development	355,900	363,816	464,892
Building Inspection	255,325	314,477	442,668
Building Maintenance	337,281	359,614	402,435
Planning	162,300	273,239	245,747
Neighborhood Improvement	56,931	0	0
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TOTAL DIVISION EXPENDITURES	\$1,453,039	\$1,556,467	\$1,806,306
 EXPENDITURES BY CATEGORY:			
Personal Services	\$1,037,088	\$1,041,076	\$1,302,834
Contractual Services	371,270	462,291	425,322
Commodities	34,943	46,600	47,150
Capital Outlay	9,738	6,500	31,000
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TOTAL EXPENDITURES	\$1,453,039	\$1,556,467	\$1,806,306

GENERAL FUND
COMMUNITY REVITALIZATION ADMINISTRATION

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
COMMUNITY REVITALIZATION DIRECTOR (169)		1	1	1
SECRETARY III (190)		1	0	0
PERSONAL SERVICES:				
100.410.51110 SALARIES & WAGES		\$114,090	\$76,909	\$79,162
100.410.51211 PERS		16,596	10,768	11,083
100.410.51220 WORKERS COMPENSATION		1,979	3,077	5,541
100.410.51230 GROUP HEALTH INSURANCE		19,035	6,064	6,549
100.410.51270 MEDICARE-CITY SHARE		1,618	1,116	1,148
100.410.51275 LIFE INSURANCE		101	81	81
100.410.51290 EMPLOYEE AWARDS		0	306	500
Total - PERSONAL SERVICES		153,421	98,321	104,064
CONTRACTUAL SERVICES				
100.410.52110 TRAVEL AND TRAINING		1,500	1,500	1,500
100.410.52222 TELEPHONE LINE CHARGES		405	500	500
100.410.52480 OTHER PROFESSIONAL SERVICE		8,643	9,500	9,500
100.410.52920 MEMBERSHIPS-BOOKS-PERIODICALS		400	500	0
Total - CONTRACTUAL SERVICES		10,948	12,000	11,500
Grand Total		\$164,369	\$110,321	\$115,564

GENERAL FUND
COMMUNITY CENTER

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
RECREATION MANAGER (189)		0	0	0
REC. ASSISTANT (S-23)		57 HRS	0	0
PERSONAL SERVICES:				
100.411.51110 SALARIES & WAGES		\$622	\$0	\$0
100.411.51211 PERS		571	0	0
100.411.51220 WORKERS COMPENSATION		1,083	0	0
Total - PERSONAL SERVICES		2,286	0	0
CONTRACTUAL SERVICES:				
100.411.52210 UTILITIES-GAS & ELECTRIC		3,771	0	0
100.411.52480 OTHER PROFESSIONAL SERVICES		99,787	100,000	100,000
100.411.52510 MAINTENANCE OF EQUIP		1,026	0	0
100.411.52520 MAINTENANCE OF LAND & BLDGS		6,918	10,000	10,000
100.411.52950 RECREATIONAL ACTIVITIES		7,124	0	0
Total - CONTRACTUAL SERVICES		118,625	110,000	110,000
COMMODITIES:				
100.411.53100 OFFICE SUPPLIES		22	0	0
Total - COMMODITIES		22	0	0
Grand Total		\$120,933	\$110,000	\$110,000

GENERAL FUND
RECREATION

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
100.413.52950	CONTRACTUAL SERVICES: RECREATIONAL ACTIVITIES	\$0	\$25,000	\$25,000
	Total - CONTRACTUAL SERVICES	0	25,000	25,000
	Grand Total		\$25,000	\$25,000

GENERAL FUND
COMMUNITY DEVELOPMENT

	Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:			
HUD PROGRAM ADMINISTRATOR (176)	1	1	1
HOUSING CODE SPECIALIST (186)	2	2	4
SECRETARY III (187)	2	2	2
PT HOUSING CODE SPECIALIST (186)	2080 HRS	2080 HRS	
PERSONAL SERVICES:			
100.163.51110 SALARIES & WAGES	\$255,559	\$257,439	\$307,256
100.163.51211 PERS	36,982	36,042	43,016
100.163.51220 WORKERS COMPENSATION	8,537	10,298	21,508
100.163.51230 GROUP HEALTH INSURANCE	50,778	54,113	84,672
100.163.51270 MEDICARE-CITY SHARE	3,745	3,733	4,455
100.163.51275 LIFE INSURANCE	299	354	485
100.163.51290 EMPLOYEE AWARDS	0	1,837	3,500
Total - PERSONAL SERVICES	355,900	363,816	464,892
Grand Total	\$355,900	\$363,816	\$464,892

GENERAL FUND
BUILDING INSPECTION

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
CHIEF BUILDING OFFICIAL (173)		1	1	1
ADMINISTRATIVE ASSISTANT (184)		1	1	1
HUD FIELD PROJECT MANAGER (182)		0	1	1
FIELD INSPECTOR (182)		0	0	1
PERSONAL SERVICES:				
100.260.51110 SALARIES & WAGES		\$129,573	\$188,893	\$240,682
100.260.51211 PERS		18,117	26,445	33,696
100.260.51220 WORKERS COMPENSATION		1,924	7,556	16,848
100.260.51230 GROUP HEALTH INSURANCE		16,521	33,043	53,532
100.260.51270 MEDICARE-CITY SHARE		1,856	2,739	3,490
100.260.51275 LIFE INSURANCE		130	233	313
100.260.51290 EMPLOYEE AWARDS		0	918	2,000
Total - PERSONAL SERVICES		168,121	259,827	350,561
CONTRACTUAL SERVICES				
100.260.52111 MANDATORY TRAVEL & TRAINING		872	1,500	1,500
100.260.52120 EMPLOYEE MILEAGE REIMBURSEMENT		149	150	150
100.260.52222 TELEPHONE LINE CHARGES		(170)	1,500	2,000
100.260.52310 MUNICIPAL GARAGE CHARGES		3,652	6,500	8,957
100.260.52480 OTHER PROFESSIONAL SERVICE		78,205	40,000	50,000
100.260.52490 OUTSIDE PRINTING		75	500	500
100.260.52920 MEMBERSHIPS-BOOKS-PERIODICALS		392	500	500
Total - CONTRACTUAL SERVICES		83,175	50,650	63,607
COMMODITIES				
100.260.53100 OFFICE SUPPLIES		1,543	1,000	1,000
Total - COMMODITIES		1,543	1,000	1,000
CAPITAL OUTLAY				
100.260.54310 AUTOS AND TRUCKS DEPR		2,487	3,000	3,000
100.260.54340 PURCHASE OF VEHICLES		0	0	24,500
Total - CAPITAL OUTLAY		2,487	3,000	27,500
Grand Total		\$255,325	\$314,477	\$442,668

GENERAL FUND
BUILDING MAINTENANCE

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
FACILITIES MAINTENANCE SUPERVISOR (182)		0	1	1
BUILDING MAINTENANCE TECHNICIAN (185)		2	1	1
BUILDING CLEANER (PW1)		1	1	1
PERSONAL SERVICES:				
100.261.51110 SALARIES & WAGES		\$127,046	\$126,199	\$128,498
100.261.51120 OVERTIME WAGES		4,144	7,500	7,500
100.261.51211 PERS		18,362	18,718	19,040
100.261.51220 WORKERS COMPENSATION		1,925	5,348	9,520
100.261.51230 GROUP HEALTH INSURANCE		38,580	40,804	48,162
100.261.51250 CLOTHING ALLOWANCE		1,779	1,800	1,800
100.261.51270 MEDICARE-CITY SHARE		1,824	1,939	1,972
100.261.51275 LIFE INSURANCE		156	182	213
100.261.51280 AFSCME CARE PLAN		765	765	765
100.261.51290 EMPLOYEE AWARDS		0	918	1,500
Total - PERSONAL SERVICES		194,582	204,173	218,970
CONTRACTUAL SERVICES:				
100.261.52222 TELEPHONE LINE CHARGES		1,075	1,350	1,350
100.261.52310 MUNICIPAL GARAGE CHARGES		2,226	3,065	3,065
100.261.52480 OTHER PROFESSIONAL SERVICE		12,290	7,500	7,500
100.261.52510 MAINTENANCE OF EQUIPMENT		82,675	75,000	95,000
100.261.52520 MAINTENANCE OF LAND & BLDGS		7,725	22,526	30,000
100.261.52670 BOILER & MACHINERY		160	1,000	1,000
100.261.52820 LICENSES AND PERMITS		644	500	500
100.261.52920 MEMBERSHIPS, BOOKS, PERIODICALS		205	100	100
100.261.52970 UNIFORM RENTAL SERVICE		198	300	300
Total - CONTRACTUAL SERVICES		107,198	111,341	138,815
COMMODITIES:				
100.261.53100 OFFICE SUPPLIES		63	350	350
100.261.53250 CLEANING SUPPLIES		11,861	12,000	12,000
100.261.53520 SUPPLIES TO MAINTAIN BUILDINGS		15,719	25,000	25,000
100.261.53610 SMALL TOOLS & EQUIPMENT		866	1,625	2,000
100.261.53620 MAJOR TOOLS & EQUIPMENT		1,625	1,625	1,800
Total - COMMODITIES		32,001	40,600	41,150
CAPITAL OUTLAY:				
100.261.54310 AUTO & TRUCKS DEPR		3,500	3,500	3,500
Total - CAPITAL OUTLAY		3,500	3,500	3,500
Grand Total		\$337,281	\$359,614	\$402,435

GENERAL FUND
PLANNING

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
PLANNING DIRECTOR (172)		1	1	0
CITY PLANNER (176)		0	0	1
ZONING ADMINISTRATOR (186)		0	0	1
PERSONAL SERVICES:				
100.162.51110 SALARIES & WAGES		\$90,823	\$90,824	\$102,588
100.162.51211 PERS		13,391	12,715	14,362
100.162.51220 WORKERS COMPENSATION		2,788	3,633	7,181
100.162.51230 GROUP HEALTH INSURANCE		6,063	6,063	27,504
100.162.51240 UNEMPLOYMENT CHARGES		0	0	10,062
100.162.51270 MEDICARE-CITY SHARE		1,302	1,317	1,488
100.162.51275 LIFE INSURANCE		79	81	162
100.162.51290 EMPLOYEE AWARDS		0	306	1,000
Total - PERSONAL SERVICES		114,446	114,939	164,347
CONTRACTUAL SERVICES:				
100.162.52110 TRAVEL & TRAINING		386	400	500
100.162.52120 EMPLOYEE MILEAGE REIMBURSEMENT		729	300	300
100.162.52222 TELEPHONE LINE CHARGES		550	1,000	1,000
100.162.52230 POSTAGE AND POSTAL CHARGES		0	1,000	1,000
100.162.52430 ENGINEERING SERVICE		29,972	32,000	35,000
100.162.52480 OTHER PROFESSIONAL SERVICE		13,413	115,000	35,000
100.162.52490 OUTSIDE PRINTING		0	600	600
100.162.52510 MAINTENANCE OF EQUIPMENT		311	500	500
100.162.52710 LEGAL ADVERTISEMENTS		0	500	500
100.162.52920 MEMBERSHIPS-BOOKS-PERIODICALS		1,117	2,000	2,000
Total - CONTRACTUAL SERVICES		46,477	153,300	76,400
COMMODITIES:				
100.162.53100 OFFICE SUPPLIES		409	3,000	3,000
100.162.53510 SUPPLIES TO MAINTAIN EQUIPMENT		968	2,000	2,000
Total - COMMODITIES		1,377	5,000	5,000
Grand Total		\$162,300	\$273,239	\$245,747

PUBLIC WORKS - ENGINEERING DIVISION**Summary**

The Division consists of five full-time employees under the direction of the Public Works and Utilities Director. The budgets under the direction of this Division include Engineering and Street Lighting. The Division is responsible for the overall planning, design and construction of public improvements such as streets, bridges, traffic control, sidewalks, and water and sewer mains within the City and administers the City's Capital Improvements Program which leverages state and federal grants to average approximately \$2-\$6 million annually. The Engineering Division also reviews and approves plats and improvement plans for new subdivisions and private developments; and administers the storm water and floodplain management plans.

**Goals and Objectives**

- Goal 1: Improve construction processes to deliver project completion in a timely manner.
- Goal 2: Research and pursue all viable grant opportunities.
- Goal 3: Continue to build on the Geographic Information System.

PUBLIC WORKS - PARKS MAINTENANCE DIVISION**Summary**

The Parks Maintenance Division consists of (6) employees who maintain all of the City parks, including the associated playground equipment, splash pads, and structures, Baker Bowl Skate Park, Bicentennial Commons, Pioneer Cemetery, Governor's Square, and the walking paths throughout the City. Other responsibilities are to oversee the monitoring of contractors, transporting and set up of portable stage, decorating City streets, buildings and parks for holidays. Other responsibilities include numerous set up/take down requests for special events and removal of downed trees/branches in the city streets or parks, along with the removal of graffiti from City owned property. The Parks Division also mows and maintains the closed landfill area and assists the Grounds Maintenance Division.

**Goals and Objectives**

Goal 1: Continue the improvement of City parks by painting and repairing the existing playground structures, benches, fences, picnic tables and all other structures in parks as necessary.

Goal 2: Work with Keep Middletown Beautiful to create and coordinate volunteer efforts in the Parks.

Goal 3: Continue tree trimming and removal program of ash trees.

**Service Measures**

	<u>2014 Actual</u>	<u>2015 Estimate</u>	<u>2016 Estimate</u>
Number of park acres maintained	51 acres	51 acres	51 acres
Number of trees planted (Parks/Grounds)	282 trees	126 trees	6 trees

DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF PUBLIC WORKS & UTILITIES

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
EXPENDITURES BY DIVISION:			
Engineering	\$524,089	\$456,844	\$536,815
Street Lighting	639,811	730,453	738,258
Parks Maintenance	692,148	739,267	776,975
<hr/>	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$1,856,047	\$1,926,564	\$2,052,048
 EXPENDITURES BY CATEGORY:			
Personal Services	\$846,847	\$810,707	\$917,649
Contractual Services	951,890	1,051,203	1,069,391
Commodities	14,830	25,140	25,540
Capital Outlay	42,480	39,514	39,468
<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$1,856,047	\$1,926,564	\$2,052,048

GENERAL FUND
ENGINEERING

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
SENIOR ENGINEER (178)	1040 HRS	1040 HRS	1040 HRS	
CITY ENGINEER (172)	1	1	1	
CHIEF ENGINEER TECHNICIAN (178)	1	1	1	
ENGINEERING CONSTR INSPECTOR (181)	1	1	1	
ENGINEERING TECH/CONTRACTS ADMINISTRATOR (184)	1	1	1	
PERSONAL SERVICES:				
100.512.51110 SALARIES & WAGES	\$289,239	\$244,244	\$307,107	
100.512.51120 OVERTIME WAGES	4,183	5,000	5,000	
100.512.51211 PERS	40,774	42,314	43,695	
100.512.51220 WORKERS COMPENSATION	5,505	12,090	21,847	
100.512.51230 GROUP HEALTH INSURANCE	58,916	58,916	63,633	
100.512.51250 CLOTHING ALLOWANCE	0	0	250	
100.512.51270 MEDICARE-CITY SHARE	4,132	4,383	4,525	
100.512.51275 LIFE INSURANCE	309	354	343	
100.512.51290 EMPLOYEE AWARDS	0	1,378	2,250	
Total - PERSONAL SERVICES	403,057	368,679	448,650	
CONTRACTUAL SERVICES:				
100.512.52110 TRAVEL AND TRAINING	683	1,257	1,257	
100.512.52120 EMPLOYEE MILEAGE REIMBURSEMENT	0	100	100	
100.512.52222 TELEPHONE LINE CHARGES	2,206	3,500	3,500	
100.512.52310 MUNICIPAL GARAGE CHARGES	13,415	13,601	13,601	
100.512.52330 RADIO MAINTENANCE	900	900	900	
100.512.52430 ENGINEERING SERVICE	77,126	42,307	42,307	
100.512.52510 MAINTENANCE OF EQUIP	2,304	5,000	5,000	
100.512.52920 MEMBERSHIPS-BOOKS-PERIODICALS	718	500	500	
Total - CONTRACTUAL SERVICES	97,430	67,165	67,165	
COMMODITIES:				
100.512.53100 OFFICE SUPPLIES	2,313	2,000	2,000	
100.512.53510 SUPPLIES TO MAINTAIN EQUIPMENT	0	1,500	1,500	
100.512.53610 SMALL TOOLS & EQUIPMENT	274	300	300	
Total - COMMODITIES	2,587	3,800	3,800	
CAPITAL OUTLAY:				
100.512.54300 COMPUTERS & OTHER PERIPHERALS	1,000	1,000	1,000	
100.512.54310 AUTOS & TRUCKS DEPR	13,480	8,200	8,200	
100.512.54311 RADIO DEPRECIATION	600	0	0	
100.512.54370 COMPUTER SOFTWARE	5,935	8,000	8,000	
Total - CAPITAL OUTLAY	21,015	17,200	17,200	
Grand Total	\$524,089	\$456,844	\$536,815	

GENERAL FUND
STREET LIGHTING

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:				
100.590.52210	UTILITIES-GAS AND ELECTRIC	\$613,233	\$670,453	\$615,000
100.590.52480	OTHER PROFESSIONAL SERVICES	8,000	25,000	25,000
100.590.52510	MAINTENANCE OF EQUIPMENT	12,034	25,000	88,258
	Total - CONTRACTUAL SERVICES	<u>633,267</u>	<u>720,453</u>	<u>728,258</u>
COMMODITIES:				
100.590.53510	SUPPLIES TO MAINTAIN EQUIPMENT	6,544	10,000	10,000
	Total - COMMODITIES	<u>6,544</u>	<u>10,000</u>	<u>10,000</u>
	Grand Total		\$639,811	\$730,453
				\$738,258

GENERAL FUND
PARKS MAINTENANCE

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
MAINTENANCE WORKER (PW3)		2	2	2
EQUIPMENT OPERATOR (PW4)		4	4	4
PART TIME MOWING SUPERVISOR		258 HRS	387 HRS	387 HRS
SEASONAL EMPLOYEES		0	0	1080 HRS
PERSONAL SERVICES:				
100.542.51110 SALARIES & WAGES		\$269,090	\$267,926	\$280,570
100.542.51120 OVERTIME WAGES		29,678	23,372	25,000
100.542.51211 PERS		47,114	40,782	42,780
100.542.51220 WORKERS COMPENSATION		5,222	11,652	21,390
100.542.51230 GROUP HEALTH INSURANCE		81,092	84,881	84,474
100.542.51250 CLOTHING ALLOWANCE		2,481	2,400	2,400
100.542.51270 MEDICARE-CITY SHARE		4,210	4,224	4,431
100.542.51275 LIFE INSURANCE		312	364	364
100.542.51280 AFSCME CARE PLAN		4,590	4,590	4,590
100.542.51290 EMPLOYEE AWARDS		0	1,837	3,000
Total - PERSONAL SERVICES		443,790	442,028	468,999
CONTRACTUAL SERVICES:				
100.542.52111 MANDATORY TRAVEL & TRAINING		40	100	200
100.542.52210 UTILITIES-GAS AND ELECTRIC		48,632	55,000	55,000
100.542.52222 TELEPHONE LINE CHARGES		305	400	400
100.542.52310 MUNICIPAL GARAGE CHARGES		20,616	30,630	30,630
100.542.52330 RADIO MAINTENANCE		1,276	1,288	1,288
100.542.52480 OTHER PROFESSIONAL SERVICES		16,420	16,000	16,000
100.542.52481 CONTRACTUAL MOWING		125,637	150,763	160,000
100.542.52520 MAINTENANCE OF FACILITIES		7,178	7,454	8,500
100.542.52820 LICENSES AND PERMITS		73	100	100
100.542.52920 MEMBERSHIPS-BOOKS-PERIODICALS		0	50	50
100.542.52970 UNIFORM RENTAL SERVICE		1,016	1,800	1,800
Total - CONTRACTUAL SERVICES		221,194	263,585	273,968
COMMODITIES:				
100.542.53100 OFFICE SUPPLIES		500	500	600
100.542.53220 DRUGS-MEDICAL SUPPLIES		43	100	100
100.542.53230 PURCHASE OF UNIFORMS		0	200	200
100.542.53250 CLEANING SUPPLIES		1,118	1,200	1,500
100.542.53510 SUPPLIES TO MAINTAIN EQUIP		1,440	1,500	1,500
100.542.53520 SUPPLIES TO MAINTAIN BLDGS		2,032	7,240	7,240
100.542.53610 SMALL TOOLS & EQUIPMENT		566	600	600
Total - COMMODITIES		5,698	11,340	11,740
CAPITAL OUTLAY:				
100.542.54300 COMPUTERS & OTHER PERIPHERALS		0	546	500
100.542.54310 AUTOS & TRUCKS DEPRECIATION		16,288	16,288	16,288
100.542.54311 RADIO DEPRECIATION		476	480	480
100.542.54550 PARK FACILITIES		4,701	5,000	5,000
Total - CAPITAL OUTLAY		21,465	22,314	22,268
Grand Total		\$692,148	\$739,267	\$776,975

**DEPARTMENT SUMMARY OF EXPENDITURES
NON-DEPARTMENTAL EXPENDITURE**

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
EXPENDITURES BY DIVISION:			
Non-Departmental	\$1,430,433	\$1,637,953	\$1,800,392
TOTAL DIVISION EXPENDITURES	\$1,430,433	\$1,637,953	\$1,800,392
EXPENDITURES BY CATEGORY:			
Personal Services	\$27,782	\$23,341	\$28,600
Contractual Services	1,365,244	1,586,522	1,743,293
Commodities	5,340	22,000	18,550
Capital Outlay	32,067	6,090	9,949
TOTAL EXPENDITURES	\$1,430,433	\$1,637,953	\$1,800,392

GENERAL FUND
NON-DEPARTMENTAL

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONAL SERVICES:				
100.911.51220	WORKERS COMPENSATION	\$737	\$0	\$0
100.911.51275	LIFE INSURANCE	27,045	23,341	28,600
	Total - PERSONAL SERVICES	27,782	23,341	28,600
CONTRACTUAL SERVICES:				
100.911.52210	ELECTRIC SERVICE	180,616	189,100	182,000
100.911.52220	LONG DISTANCE CHARGES	2,609	3,000	1,596
100.911.52222	TELEPHONE LINE CHARGES	91,826	116,700	92,000
100.911.52230	POSTAGE & POSTAL CHARGES	83,262	80,000	106,384
100.911.52240	BUTLER CO AUDITOR COLL FEES	71,169	65,000	72,000
100.911.52310	MUNICIPAL GARAGE CHARGES	3,232	5,627	5,627
100.911.52440	AUDIT SERVICE	47,954	48,600	50,000
100.911.52441	REIMBURSEMENTS - ENTERPRISE ZONE	137,915	225,000	425,000
100.911.52480	OTHER PROFESSIONAL SERVICE	99,699	139,800	100,700
100.911.52490	OUTSIDE PRINTING	3,116	4,000	4,000
100.911.52510	MAINTENANCE OF EQUIPMENT	138,876	173,150	169,441
100.911.52511	MAINTENANCE OF TELEPHONES	2,629	11,750	11,750
100.911.52610	PUBLIC OFFICIALS LIABILITY	21,929	25,000	25,000
100.911.52620	EMPLOYEE BONDS	75	250	250
100.911.52630	GENERAL LIABILITY INSURANCE	238,096	240,000	240,000
100.911.52810	PROPERTY TAXES	17,771	25,000	41,000
100.911.52830	JUDGMENTS & COURT COSTS	11,992	25,000	25,000
100.911.52920	MEMBERSHIPS-BOOKS-PERIODICALS	31,045	30,545	30,545
100.911.52940	INDIGENT BURIALS	19,433	20,000	20,000
100.911.52980	MISC CONTRACTUAL SERVICE	162,000	158,000	140,000
100.911.52999	PURCHASE CARDS	0	1,000	1,000
	Total - CONTRACTUAL SERVICES	1,365,244	1,586,522	1,743,293
COMMODITIES:				
100.911.53100	OFFICE SUPPLIES	162	0	0
100.911.53255	HOLIDAY SUPPLIES	1,922	500	500
100.911.53296	OTHER SUPPLIES	820	0	0
100.911.53510	SUPPLIES TO MAINTAIN EQUIP	771	20,000	16,300
100.911.53630	HOLIDAY DECORATIONS	1,665	1,500	1,750
	Total - COMMODITIES	5,340	22,000	18,550
CAPITAL OUTLAY:				
100.911.54310	AUTOS & TRUCKS DEPR	20,271	6,090	6,090
100.911.54320	OFFICE MACHINERY & EQUIPMENT	0	0	3,859
100.911.54355	PURCHASE OF LAND	5,000	0	0
100.911.54360	OTHER EQUIPMENT	6,796	0	0
	Total - CAPITAL OUTLAY	32,067	6,090	9,949
	Grand Total	\$1,430,433	\$1,637,953	\$1,800,392

**DEPARTMENT SUMMARY OF EXPENDITURES
TRANSFERS OUT**

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
EXPENDITURES BY DIVISION:			
Transfers Out	(\$259,349)	\$2,775,500	(\$1,382,382)
TOTAL DIVISION EXPENDITURES	(\$259,349)	\$2,775,500	(\$1,382,382)
EXPENDITURES BY CATEGORY:			
Transfers	(259,349)	2,775,500	(1,382,382)
TOTAL EXPENDITURES	(\$259,349)	\$2,775,500	(\$1,382,382)

GENERAL FUND
TRANSFERS OUT

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
TRANSFERS:				
100.915.58120	TRANS TO AUTO & GAS TAX FUND	\$0	\$400,000	\$0
100.915.58190	TRANS TO COMPUTER REPLACE FUND	0	0	0
100.915.58230	TRANS LOAN TO OTHER FUNDS	(2,268,760)	0	0
100.915.58250	TRANS TO TERMINATION PAY FUND	0	200,000	0
100.915.58295	TRANS TO CAPITAL IMPROVE FUND	0	1,645,500	(1,040,500)
100.915.58308	TRANS TO NUISANCE ABATEMENT	0	530,000	(500,000)
100.915.58201	TRANS TO ECONOMIC DEV BOND FUND	0	0	158,118
100.915.58310	TRANS TO GOLF FUND	<u>2,009,411</u>	0	0
	Total - TRANSFERS	<u>(259,349)</u>	<u>2,775,500</u>	<u>(1,382,382)</u>
	Grand Total	<u>(\$259,349)</u>	<u>\$2,775,500</u>	<u>(\$1,382,382)</u>

Section 4

SPECIAL REVENUE FUNDS

SPECIAL REVENUES**EXPENDITURES BY FUND**

Fund	Actual 2014	Budget 2015	Budget 2016	\$ Increase (Decrease)	% Increase (Decrease)
City Income Tax	\$ 20,557,592	\$ 20,949,897	\$ 21,390,066	\$ 440,169	2.1%
Public Safety Levy	3,000,000	3,025,000	3,055,000	30,000	1.0%
Auto & Gas Tax	3,013,235	3,217,939	3,217,913	(26)	0.0%
Conservancy	124,725	139,500	139,500	0	0.0%
Health & Environment	366,554	380,051	474,417	94,366	24.8%
EMS	0	18,445	56,538	38,093	206.5%
UDAG	65,582	50,000	50,000	0	0.0%
Court Computerization	55,253	100,000	100,000	0	0.0%
Law Enforcement Trust	0	10,000	0	(10,000)	-100.0%
Mandatory Drug Fine	138,286	50,000	110,000	60,000	120.0%
Probation Services	120,772	149,680	153,682	4,002	2.7%
Termination Pay	289,553	650,000	660,000	10,000	1.5%
Indigent Driver Alcohol Treatment	25,047	10,000	10,000	0	0.0%
Enforcement /Education	2,992	16,123	25,750	9,627	59.7%
Civic Development	190,318	170,000	268,768	98,768	58.1%
Municipal Court	1,483,562	1,630,440	1,708,019	77,579	4.8%
Police Grants	61,486	122,817	98,300	(24,517)	-20.0%
Court IDIAM	0	15,000	35,000	20,000	100.0%
Court Special Projects	54,807	150,000	150,000	0	0.0%
Nuisance Abatement	892,816	730,000	1,380,000	650,000	89.0%
Senior Citizens Levy	701,651	709,100	709,000	(100)	0.0%
Total	\$ 31,144,231	\$ 32,293,992	\$ 33,791,953	\$ 1,497,961	4.6%

Table 4.1 Special Revenue Expenditures by Fund**Definition of Special Revenue Funds**

To account for the proceeds of revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted for specific resources.

Special Revenue Fund Summary

The summary in table 4.1 lists the actual expenditures for 2014 as well as dollar and percentage comparisons between 2015 and 2016 budgeted expenditures. Twenty Special

Revenue funds are budgeted for 2016. The largest Special Revenue Fund is the City Income Tax Fund which transfers income tax revenue to other funds. For line item detail of each fund, please refer to the specific fund in this section.

City Income Tax Fund

To account for income taxes received for distribution to other funds of the City. Included in the City Income Tax Fund is the Taxation Division. The income tax rate is 1.75% which includes a .25% Public Safety Income Tax Levy.

The following chart (Figure 4.1) shows the City income tax receipts since 2010 as well as the projections for 2015 and 2016.

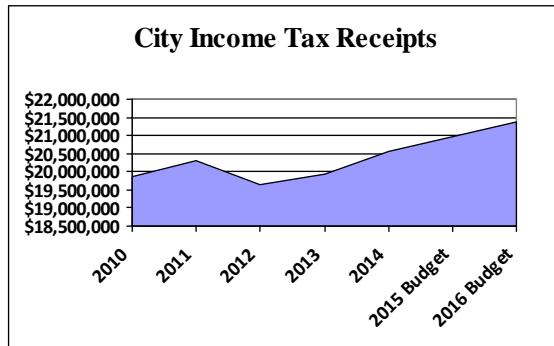


Figure 4.1 City Income Tax Receipts History

Public Safety Levy Fund

To account for the .25% income tax levy passed by the citizens of Middletown effective January 2008. This income tax levy is designed to assist in the funding of the public safety divisions (Police and Fire).

Auto and Gas Tax Fund

To account for state levied and controlled gasoline tax and county vehicle license fees that are remitted to the City for routine street maintenance and traffic control. Other activities funded by these revenues are snow plowing and grounds maintenance. The Electronic Maintenance, Street Maintenance, and Grounds Maintenance divisions are supported by this fund.

The chart (Figure 4.2) lists the revenues for this fund. City income tax subsidizes this fund and accounts for 21.8% of the revenues in 2016. Other revenues include County vehicle licenses tax (based upon vehicle registration in the County from the Department of Motor Vehicles), County license renewal fees (\$2.50 per license renewed in the City, shared by Butler County), motor vehicle permissive tax (\$5 tax

distributed by the State of Ohio), municipal motor vehicle license tax (\$5 per license plate for vehicles registered to City of Middletown owners). Radio charges are communication system maintenance fees and depreciation costs for replacement of radio communication devices which is administered by the Electronic Maintenance Division.

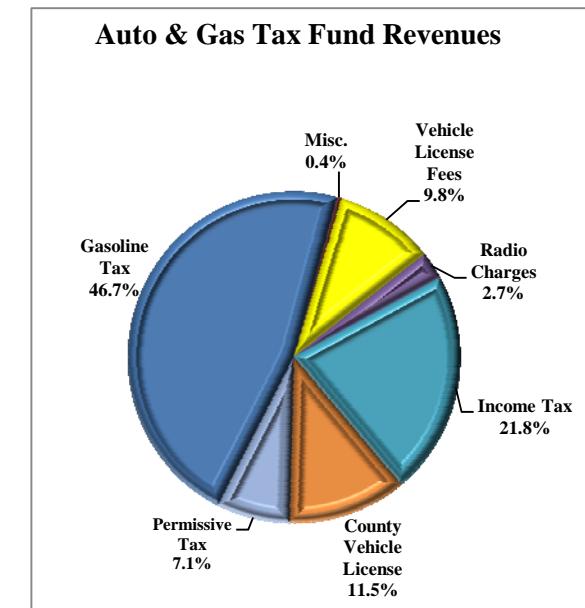


Figure 4.2 Source of Auto & Gas Tax Revenues

The three divisions of the Auto & Gas Tax Fund are in the Public Works & Utilities Department and are described as follows:

Electronic Maintenance

The Electronic Maintenance Division is responsible for traffic control systems, radio communication system, city owned street lighting, and the airport navigational aids.

Street Maintenance

The Street Maintenance Division is responsible for preventative maintenance of the City's streets and alleys, snow removal, pavement markings, and sign repairs and/or replacements.

Grounds Maintenance

The Grounds Maintenance Division is responsible for the maintenance of grounds for all City's parks, right-of-ways, and medians. This division also maintains all landscaped areas including downtown planters, oversees all

contractual mowing, and maintains a tree nursery as well as plant, replace, and prune trees and shrubs on all city property.

Conservancy Fund

To account for the property tax receipts of the City's annual conservancy property tax levy of 0.15 mill. The tax is paid on property owned within the City of Middletown and is located within the Miami Conservancy District which benefits from the district's flood control efforts.

Health Fund

To account for grant money received from the State for the City's public health subsidy as well as other revenues, and to account for the activities of the City Health Department. This department is subsidized from the Income Tax Fund.

The Health Department is under the immediate direction of the Commissioner of Health & Environment who is appointed by the Board of Health & Environment. The Board of Health & Environment is composed of seven members appointed by the City Council as specified in the City Charter.

The Health Department inspects and license restaurants, groceries, vending machines, public swimming pools and spas, tattoo parlors, waste and fresh water haulers, mobile home parks, and conducts inspections of public buildings. The department is also responsible for community health assessment and disease control as well as maintains vital statistics that registers and certifies all records of birth and death for the City.

Emergency Medical Services Fund (EMS)

This fund is used for revenues designated for emergency medical personnel training and medical supplies for emergency vehicles.

Urban Development Action Grant Fund (UDAG)

To account for the Urban Development Action Grant loans given to businesses for economic development activities such as façade loans for the downtown area.

Court Computerization Fund

To accumulate funds for computer equipment and software for the Municipal Court. This fund receives a portion of the court costs assessed to persons appearing in Middletown Municipal Court.

Law Enforcement Trust Fund

This fund accounts for revenues resulting from the sale of property seized by the Middletown Police Division in the course of its criminal investigations (federal funds from the Department of Justice). Expenditures are solely for law enforcement purposes.

Mandatory Drug Fine Fund

To account for drug fines received as a result of mandatory drug offense fines arising from arrests made by Middletown officers. Expenditures are for law enforcement purposes pertaining to drug offenses.

Probation Services Fund

The Probation Services Fund was established in 1995 to account for probation fees levied by the Middletown Municipal Court. Expenditures of this fund are used for staffing and counseling of domestic abuse offenders.

Termination Pay Fund

To account for expenditures resulting from the retirement or resignation of City employees. Expenditures will consist of accrued vacation, accrued holiday pay, and other accrued benefits due to City employees.

Indigent Driver Alcohol Treatment Fund

To account for fines collected by the Municipal Court to be used for treatment of indigent drivers convicted of driving under the influence.

Enforcement/Education Fund

To account for fines collected by the Municipal Court to be used by the Court and Police for traffic education and enforcement.

Civic Development Fund

To account for the City's transient lodging tax receipts that are to be used for civic development purposes.

Municipal Court Fund

To account for fines and court costs levied by the City's Municipal Court and to account for the operations of the Middletown Municipal Court. The Municipal Court has jurisdiction in civil and misdemeanor criminal cases as well as preliminary hearings of felony cases.

Fines and forfeitures comprise the largest revenue of the Municipal Court Fund consisting of court costs and city fines, with 15.6% of the revenues from income tax.

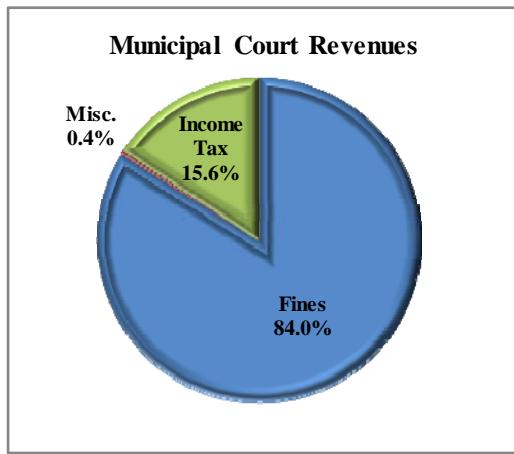


Figure 4.3 Sources of Municipal Court Revenues

Police Grant Fund

To account for grant funds awarded to the Police Division by outside sources. The grants anticipated in 2016 will be used for overtime of patrol officers for high visibility traffic enforcement.

Court Indigent Driver Interlock and Alcohol Monitoring Fund (IDIAM)

This fund was created in 2009 to account for the revenues (fines) and expenses associated with the Municipal Court's DUI convictions according to Senate Bill 17. A portion of the court cost will cover the cost of immobilizing or disabling devices along with remote alcohol monitoring devices for indigent offenders.

Court Special Projects Fund

To accumulate funds for equipment and special projects for the Municipal Court. This fund receives a portion of the court costs assessed to clients of the Municipal Court.

Nuisance Abatement Fund

This fund was established in 2011 to account for revenues (fines and assessments) associated with property maintenance violations such as accumulated rubbish, tall weeds and grass, and other property maintenance violations as specified in the Codified Ordinances. Grants are also received to assist with demolition of buildings on properties that are deemed unsafe or abandoned.

Senior Citizens Levy Fund

A five year 1.0 mill property tax levy was passed by voters in 2012 to help pay for its senior center mortgage. These funds are passed along to the Middletown Areas Senior Citizens, Inc.

CITY INCOME TAX EXPENDITURE HISTORY			
Transfers to	2014 Actual	2015 Budget	2016 Budget
Division of Taxation	\$ 638,963	\$ 634,965	\$ 708,215
General Fund	11,888,061	12,158,000	11,747,000
Public Safety Levy Fund	2,937,191	2,995,932	3,055,851
Auto & Gas Tax Fund	330,000	406,000	700,000
Health Fund	115,000	115,000	118,000
G.O. Debt Retirement	1,779,943	1,898,000	1,727,000
Transit Fund	50,000	100,000	80,000
Termination Pay Fund	200,000	300,000	660,000
Municipal Court Fund	300,000	300,000	250,000
Miami Conservancy Fund	34,000	-	34,000
Airport Fund	87,000	86,000	85,000
Police & Fire Pensions	2,189,434	1,948,000	1,867,000
Computer Replacement Fund	8,000	8,000	8,000
Capital Improvement Fund	0	0	350,000
Total	\$ 20,557,592	\$ 20,949,897	\$ 21,390,066

Table 4.2 Transfers of the City Income Tax receipts to other funds from 2014-2016

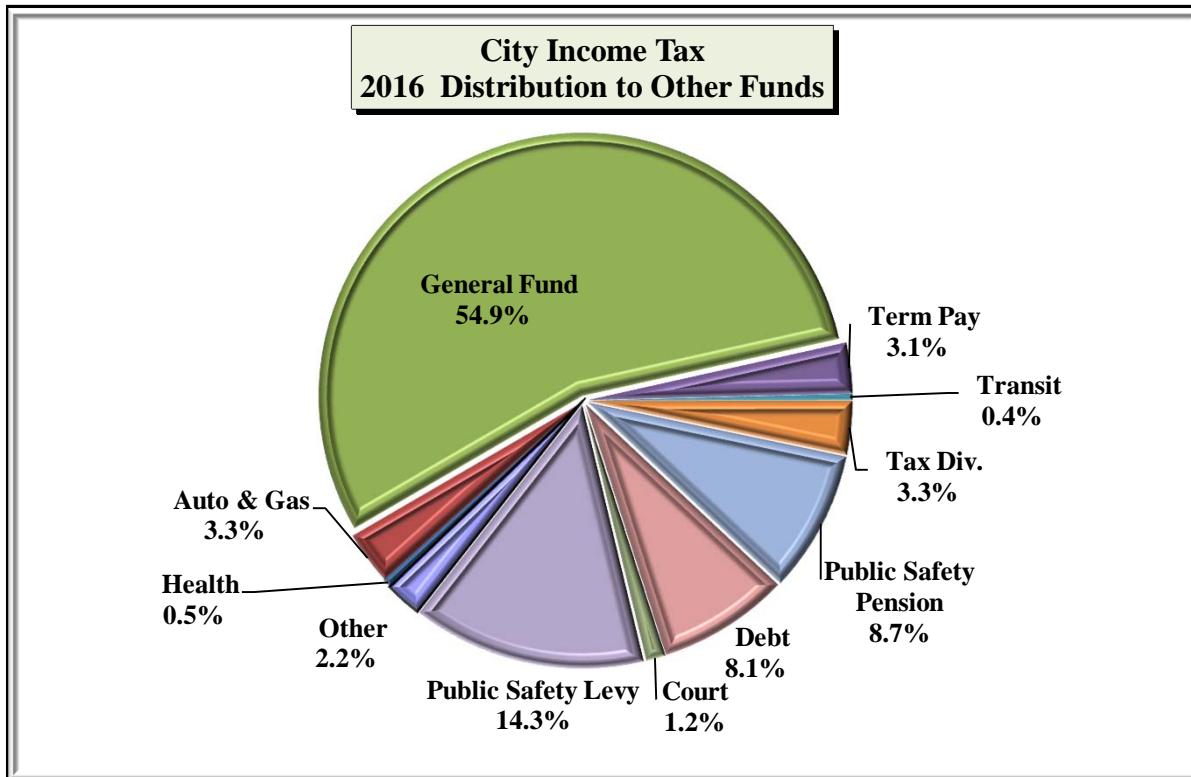


Figure 4.4 Distribution of the City Income Tax receipts to other funds for the year 2016

FUND SUMMARY FOR FUND 230
CITY INCOME TAX FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$31,246	\$33,836	\$55,313
REVENUES:			
Income Tax	\$20,560,181	\$20,971,374	\$21,390,802
 TOTAL REVENUES	 \$20,560,181	 \$20,971,374	 \$21,390,802
 TOTAL RESOURCES	 \$20,591,427	 \$21,005,210	 \$21,446,115
EXPENDITURES:			
Personal Services	\$490,441	\$517,360	\$556,610
Contractual Services	143,207	113,605	147,605
Commodities	5,316	4,000	4,000
Capital Outlay	0	0	0
Transfers	19,918,629	20,314,932	20,681,851
 TOTAL EXPENDITURES	 \$20,557,592	 \$20,949,897	 \$21,390,066
 ENDING BALANCE DECEMBER 31	 \$33,836	 \$55,313	 \$56,049

INCOME TAX FUND
TAXATION

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
SUPERINTENDENT OF TAXATION (178)		1	1	1
INCOME TAX AUDITOR (182)		2	2	2
EXECUTIVE ACCOUNT CLERK (188)		1	1	1
SENIOR ACCOUNT CLERK (190)		2	2	4
ACCOUNT CLERK PART TIME (192)	1404 HRS	1404 HRS	0	
EXECUTIVE ACCOUNT CLERK PART TIME (188)	3598 HRS	3598 HRS	0	
PERSONAL SERVICES:				
230.133.51110 SALARIES & WAGES	\$364,802	\$375,082	\$360,390	
230.133.51120 OVERTIME WAGES	11,660	15,000	20,000	
230.133.51211 PERS	53,400	54,611	53,255	
230.133.51220 WORKERS COMPENSATION	5,625	15,603	26,627	
230.133.51230 GROUP HEALTH INSURANCE	49,167	48,535	86,277	
230.133.51270 MEDICARE-CITY SHARE	5,423	5,656	5,516	
230.133.51275 LIFE INSURANCE	364	424	545	
230.133.51290 EMPLOYEE AWARDS	0	2,449	4,000	
Total - PERSONAL SERVICES	490,441	517,360	556,610	
CONTRACTUAL SERVICES:				
230.133.52111 MANDATORY TRAVEL & TRAINING	158	2,500	2,500	
230.133.52480 OTHER PROFESSIONAL SERVICES	120,007	85,375	89,375	
230.133.52490 OUTSIDE PRINTING	21,781	23,900	53,900	
230.133.52510 MAINTENANCE OF EQUIPMENT	806	1,000	1,000	
230.133.52620 EMPLOYEE BONDS	0	100	100	
230.133.52920 MEMBERSHIPS-BOOKS-PERIODICALS	454	730	730	
Total - CONTRACTUAL SERVICES	143,207	113,605	147,605	
COMMODITIES:				
230.133.53100 OFFICE SUPPLIES	5,316	4,000	4,000	
Total - COMMODITIES	5,316	4,000	4,000	
Grand Total	\$638,963	\$634,965	\$708,215	

INCOME TAX FUND
TRANSFERS OUT

		Actual Expenditures 2014	Amount Budgeted 2015	Department Budget 2016
TRANSFERS:				
230.915.58110	TRANS TO GENERAL FUND	\$11,888,061	\$12,158,000	\$11,747,000
230.915.58120	TRANS TO AUTO & GAS TAX	330,000	406,000	700,000
230.915.58130	TRANS TO FIRE PENSION	1,214,422	1,065,000	1,012,000
230.915.58140	TRANS TO POLICE PENSION	975,011	883,000	855,000
230.915.58150	TRANS TO G.O. BOND RETIREMENT	1,779,943	1,898,000	1,727,000
230.915.58180	TRANS TO TRANSIT	50,000	100,000	80,000
230.915.58190	TRANS TO COMPUTER REPL.	8,000	8,000	8,000
230.915.58250	TRANS TO TERMINATION PAY	200,000	300,000	660,000
230.915.58273	TRANS TO PUBLIC SAFETY LEVY FUND	2,937,191	2,995,932	3,055,851
230.915.58287	TRANS TO CITY AIRPORT FUND	87,000	86,000	85,000
230.915.58291	TRANS TO CONSERVANCY FUND	34,000	0	34,000
230.915.58289	TRANS TO HEALTH	115,000	115,000	118,000
230.915.58290	TRANS TO MUNICIPAL COURT	300,000	300,000	250,000
230.915.58295	TRANS TO CAPITAL IMPROVEMENTS	0	0	350,000
Total - TRANSFERS		19,918,629	20,314,932	20,681,851
Grand Total		\$19,918,629	\$20,314,932	\$20,681,851

FUND SUMMARY FOR FUND 200
PUBLIC SAFETY LEVY FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$96,308	\$33,499	\$4,431
REVENUES:			
Transfers	\$2,937,191	\$2,995,932	\$3,055,851
TOTAL REVENUES	<hr/> \$2,937,191	<hr/> \$2,995,932	<hr/> \$3,055,851
TOTAL RESOURCES	\$3,033,499	\$3,029,431	\$3,060,282
EXPENDITURES:			
Transfers	\$3,000,000	\$3,025,000	\$3,055,000
TOTAL EXPENDITURES	<hr/> \$3,000,000	<hr/> \$3,025,000	<hr/> \$3,055,000
ENDING BALANCE DECEMBER 31	\$33,499	\$4,431	\$5,282

**PUBLIC SAFETY LEVY INCOME TAX FUND
TRANSFER OUT**

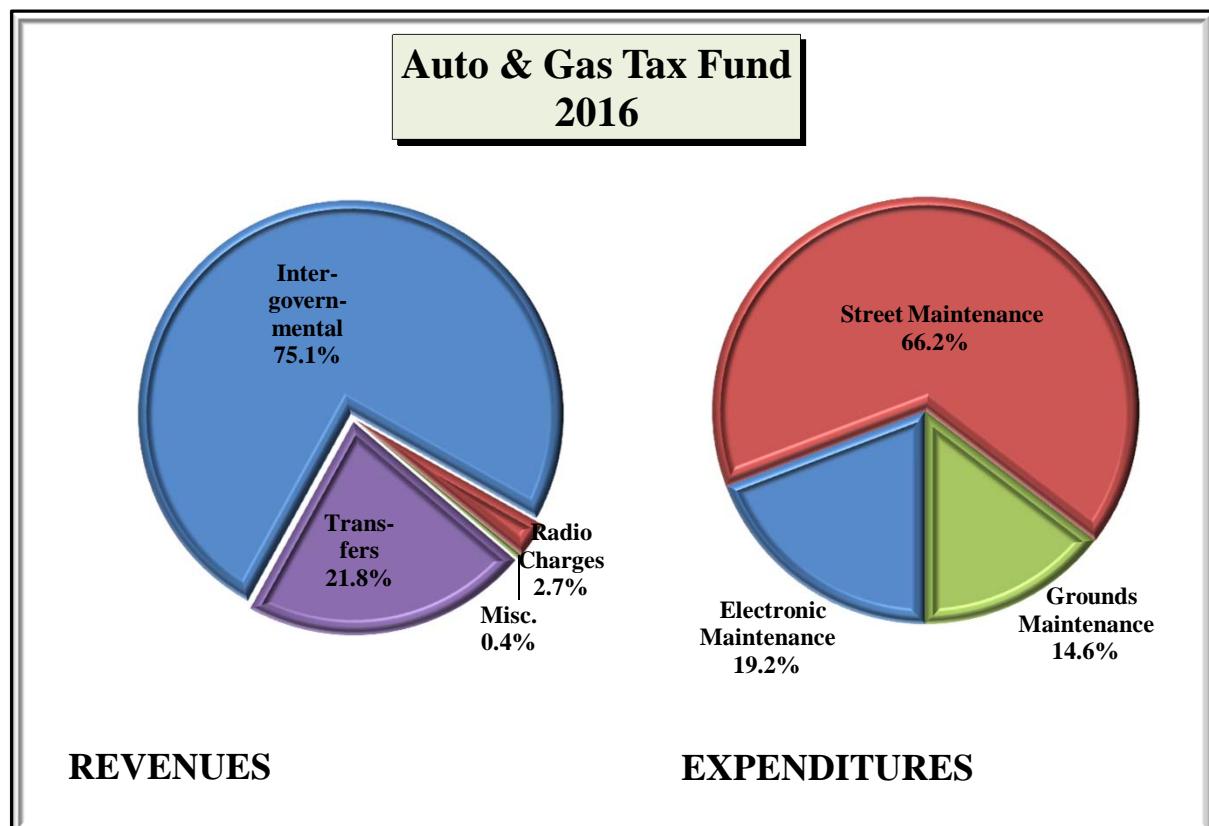
		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
TRANSFERS:				
200.915.58275	TRANS TO GENERAL FUND	\$3,000,000	\$3,025,000	\$3,055,000
	Total - TRANSFERS	<hr/> 3,000,000	<hr/> 3,025,000	<hr/> 3,055,000
	Grand Total	\$3,000,000	\$3,025,000	\$3,055,000

AUTO & GAS TAX FUND

Revenues	2014 Actual	2015 Budget	2016 Budget
Intergovernmental	\$ 2,349,210	\$ 2,372,530	\$ 2,405,537
Radio Charges	85,235	87,323	87,323
Miscellaneous	5,732	14,000	11,967
Transfer from Income Tax	330,000	406,000	700,000
Total	\$ 2,770,177	\$ 2,879,853	\$ 3,204,827

Table 4.3 Auto & Gas Tax Fund revenue sources for 2014-2016

Division Expenditures	2014 Actual	2015 Budget	2016 Budget
Electronic Maintenance	\$ 538,148	\$ 586,125	\$ 618,952
Street Maintenance	2,007,268	2,166,438	2,129,062
Grounds Maintenance	467,819	465,376	469,899
Total	\$ 3,013,235	\$ 3,217,939	\$ 3,217,913

Table 4.4 Auto & Gas Tax Fund division expenditures for 2014-2016**Figure 4.5** Auto & Gas Tax Fund revenues and division expenditures for the year 2016

PUBLIC WORKS - ELECTRONICS MAINTENANCE DIVISION**Summary**

The Electronics Maintenance Division is primarily responsible for the maintenance of the traffic control systems, radio communication systems, city owned street lighting, municipal video systems, and the airport navigational aids.

**Goals and Objectives**

- Goal 1: Continue replacement program for older LED traffic signals, and signal heads, at 20 intersections.
- Goal 2: Maintain intersection controls in operating order one-hundred percent of the time.
- Goal 3: Replace outdated traffic control software with a central master system.

**Service Measures**

	<u>2014 Actual</u>	<u>2015 Estimate</u>	<u>2016 Estimate</u>
# of traffic signal repairs	440 signal repairs	700 signal repairs	700 signal repairs
# traffic signals replaced	replaced 51 signals	replace 250 signals	replace 250 signals
Average maintenance cost per intersection	\$560	\$1,600	\$1,600

PUBLIC WORKS - STREET MAINTENANCE DIVISION**Summary**

The Street Maintenance Division, staff of (10) employees and one Leader, are responsible for providing safe passage on approximately 600 lane miles of public thoroughfares, residential streets and alleyways in the city for vehicular and pedestrian traffic. Maintenance programs for potholes, utility road cuts and general pavement upgrades have been established including preventative maintenance schedules for crack filling and paving of deteriorated areas.

This Department now has the equipment to supplement private contracting services for pothole repairs and full width pavement applications.

Snow removal policies and routes are reviewed annually to better facilitate clearing of all streets during snow events including brine applications, snow removal, and efficient salt applications.

The Street Department now has an Asphalt Zipper to utilize on streets, alleyways and/or parking lots.

Other duties include maintenance of over ten miles of guardrail, all sign making, replacement and repairs.

**Goals and Objectives**

- Goal 1: Increase the number of streets paved by the Street Department.
- Goal 2: Our crews will do the mill and fill program eliminating the need for an outside contractor.
- Goal 3: Continue efficient snow removal practices and procedures.
- Goal 4: Continue our sign maintenance / replacement program
- Goal 5: Continue guardrail maintenance / replacement program
- Goal 6: Continue water, sewer and storm road cut repairs.
- Goal 7: Utilize Asphalt Zipper on streets, alleyways and/or parking lots.
- Goal 8: Continue updating roadway / construction safety zones as needed.

PUBLIC WORKS - GROUNDS MAINTENANCE DIVISION**Summary**

The Grounds Maintenance Division, consisting of (1) employee, is responsible for maintaining landscape features and newly planted trees throughout the City. Included in the duties are designing, planting and maintaining the landscape features in our parks, entryway signs and multiple planters placed at various locations in the city. Other duties include spraying, watering and weeding of city-owned flower beds, planting and pruning of trees, as well as keeping a tree inventory. Duties also include weed control for parks, sidewalks, concrete medians and City owned parking lots. This division also oversees all subcontracting of sprinkler systems for the City. The Grounds employee also serves as liaison to the Park Board and Keep Middletown Beautiful.

Goals and Objectives

Goal 1: Refurbish landscaped beds in the City and replant where necessary due to winter kill.

Goal 2: Monitor tree removal and replacement

Goal 3 Qualify for Tree City USA for the 7th year.

Goal 4: Collaborate with the Park Board and Keep Middletown Beautiful for landscaping and tree replacement programs.

Service Measures

	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Estimate</u>
Number of trees planted	7 trees	282 trees*	6 trees
Acres of landscape maintained	50 acres	50 acres	50 acres

*Pine trees planted for barrier at Village East apartments and interstate 75.

FUND SUMMARY FOR FUND 210
AUTO & GAS TAX FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$949,968	\$706,910	\$368,824
REVENUES:			
Intergovernmental Revenue	\$2,349,210	\$2,372,530	\$2,405,537
Interest Income	507	4,500	2,467
Radio Charges	85,235	87,323	87,323
Miscellaneous Revenue	900	0	0
Reimbursements	4,325	9,500	9,500
Transfers	330,000	406,000	700,000
TOTAL REVENUES	<hr/> \$2,770,177	<hr/> \$2,879,853	<hr/> \$3,204,827
TOTAL RESOURCES	\$3,720,145	\$3,586,763	\$3,573,651
EXPENDITURES:			
Personal Services	\$1,104,798	\$1,224,254	\$1,217,231
Contractual Services	626,078	724,555	731,517
Commodities	619,691	789,753	804,455
Capital Outlay	662,669	479,377	464,710
TOTAL EXPENDITURES	<hr/> \$3,013,235	<hr/> \$3,217,939	<hr/> \$3,217,913
ENDING BALANCE DECEMBER 31	\$706,910	\$368,824	\$355,738

AUTO & GAS TAX FUND
ELECTRONIC MAINTENANCE

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
SENIOR ELECTRONICS TECHNICIAN (182)	2	2	2	
ELECTRONIC MAINTENANCE SUPERVISOR (179)	1404 HRS	1404 HRS	1404 HRS	
PERSONAL SERVICES:				
210.524.51110 SALARIES & WAGES	\$143,238	\$145,097	\$150,467	
210.524.51120 OVERTIME WAGES	15,021	18,392	18,576	
210.524.51211 PERS	21,981	22,888	23,666	
210.524.51220 WORKERS COMPENSATION	2,361	6,540	11,833	
210.524.51230 GROUP HEALTH INSURANCE	29,254	29,254	31,596	
210.524.51250 CLOTHING ALLOWANCE	2,026	2,100	2,100	
210.524.51270 MEDICARE-CITY SHARE	2,246	2,371	2,451	
210.524.51275 LIFE INSURANCE	121	142	141	
210.524.51290 EMPLOYEE AWARDS	0	765	1,250	
Total - PERSONAL SERVICES	216,247	227,549	242,080	
CONTRACTUAL SERVICES:				
210.524.52210 UTILITIES-GAS & ELECTRIC	44,132	55,000	52,000	
210.524.52222 TELEPHONE LINE CHARGES	1,986	2,500	2,500	
210.524.52310 MUNICIPAL GARAGE CHARGES	9,907	13,710	13,710	
210.524.52510 MAINTENANCE OF EQUIPMENT	65,434	69,950	74,950	
210.524.52520 MAINTENANCE OF BUILDINGS	3,548	6,999	6,999	
210.524.52920 MEMBERSHIPS-BOOKS-PERIODICALS	225	450	450	
Total - CONTRACTUAL SERVICES	125,246	148,609	150,609	
COMMODITIES:				
210.524.53100 OFFICE SUPPLIES	1,201	1,200	1,200	
210.524.53230 PURCHASE OF UNIFORMS	767	500	500	
210.524.53250 CLEANING SUPPLIES	325	600	600	
210.524.53295 TRAFFIC CONTROL SUPPLIES	80,263	55,400	55,400	
210.524.53510 SUPPLIES TO MAINTAIN EQUIPMENT	33,997	45,300	45,720	
210.524.53520 SUPPLIES TO MAINTAIN LAND & BLDG	-1,032	0	0	
210.524.53610 SMALL TOOLS & EQUIPMENT	851	600	600	
210.524.53620 MAJOR TOOLS & EQUIPMENT	3,475	3,500	3,500	
Total - COMMODITIES	119,847	107,100	107,520	
CAPITAL OUTLAY:				
210.524.54310 AUTO AND TRUCKS DEPRECIATION	29,367	15,267	15,267	
210.524.54350 PURCHASE OF EQUIPMENT	18,440	38,600	38,600	
210.524.54360 OTHER EQUIPMENT	29,002	49,000	64,876	
Total - CAPITAL OUTLAY	76,809	102,867	118,743	
Grand Total	\$538,148	\$586,125	\$618,952	

AUTO & GAS TAX FUND
STREET MAINTENANCE

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
PUBLIC SERVICE LEADER (182)		1	1	1
EQUIPMENT OPERATOR (PW6)		1	0	0
EQUIPMENT OPERATOR (PW4)		5	6	6
MAINTENANCE WORKER (PW3)		4	4	4
SECRETARY III (187)		1	1	1
PERSONAL SERVICES:				
210.541.51110 SALARIES & WAGES		\$481,235	\$508,977	\$492,754
210.541.51120 OVERTIME WAGES		31,494	48,016	48,496
210.541.51211 PERS		72,887	77,979	75,775
210.541.51220 WORKERS COMPENSATION		10,393	22,280	37,888
210.541.51230 GROUP HEALTH INSURANCE		126,525	159,150	138,006
210.541.51250 CLOTHING ALLOWANCE		4,656	4,700	4,700
210.541.51270 MEDICARE-CITY SHARE		7,487	8,076	7,848
210.541.51275 LIFE INSURANCE		660	727	747
210.541.51280 AFSCME CARE PLAN		7,650	7,650	7,650
210.541.51290 EMPLOYEE AWARDS		0	3,674	6,000
Total - PERSONAL SERVICES		742,988	841,229	819,864
CONTRACTUAL SERVICES:				
210.541.52111 MANDATORY TRAINING		343	600	600
210.541.52210 UTILITIES-GAS & ELECTRIC		4,615	2,500	2,500
210.541.52222 TELEPHONE LINE CHARGES		991	1,200	1,200
210.541.52310 MUNICIPAL GARAGE CHARGES		276,063	299,502	299,502
210.541.52330 RADIO MAINTENANCE		3,230	3,262	3,262
210.541.52480 OTHER PROFESSIONAL SERVICE		7,339	8,000	8,000
210.541.52510 MAINT OF EQUIPMENT		185	500	500
210.541.52520 MAINT OF LAND AND BUILDINGS		2,805	2,000	2,000
210.541.52820 LICENSES & PERMITS		57	200	200
210.541.52920 MEMBERSHIPS-BOOKS-PERIODICALS		177	260	260
210.541.52970 UNIFORM RENTAL SERVICE		1,762	2,200	2,200
Total - CONTRACTUAL SERVICES		297,567	320,224	320,224
COMMODITIES:				
210.541.53100 OFFICE SUPPLIES		677	800	800
210.541.53220 DRUGS-MEDICAL SUPPLIES		43	300	300
210.541.53230 PURCHASE OF UNIFORMS		0	200	200
210.541.53250 CLEANING SUPPLIES		8	250	250
210.541.53295 TRAFFIC CONTROL SUPPLIES		8,477	20,000	18,000
210.541.53510 SUPPLIES TO MAINTAIN EQUIPMENT		1,084	1,000	1,000
210.541.53520 SUPP TO MAINTAIN BLDGS		482,444	647,953	664,485
210.541.53610 SMALL TOOLS & EQUIPMENT		1,979	2,500	2,500
Total - COMMODITIES		494,711	673,003	687,535
CAPITAL OUTLAY:				
210.541.54310 AUTO AND TRUCKS DEPREC		470,575	330,543	300,000
210.541.54311 RADIO DEPRECIATION		1,426	1,439	1,439
Total - CAPITAL OUTLAY		472,001	331,982	301,439
Grand Total		\$2,007,268	\$2,166,438	\$2,129,062

AUTO & GAS TAX FUND
GROUNDS MAINTENANCE

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
PUBLIC SERVICE LEADER (182)		1	1	1
GROUNDSCS TECHNICIAN (PW5)		1	1	1
PT MOWING SUPERVISOR		392 HRS	423 HRS	423 HRS
PERSONAL SERVICES:				
210.543.51110 SALARIES & WAGES		\$100,008	\$104,885	\$98,662
210.543.51120 OVERTIME WAGES		7,884	6,000	8,000
210.543.51211 PERS		15,096	15,524	14,933
210.543.51220 WORKERS COMPENSATION		1,526	4,435	7,466
210.543.51230 GROUP HEALTH INSURANCE		17,613	17,613	19,023
210.543.51240 UNEMPLOYMENT CHARGES		0	2,000	2,000
210.543.51250 CLOTHING ALLOWANCE		1,007	1,750	1,750
210.543.51270 MEDICARE-CITY SHARE		1,550	1,608	1,547
210.543.51275 LIFE INSURANCE		113	131	141
210.543.51280 AFSCME CARE PACKAGE		765	765	765
210.543.51290 EMPLOYEE AWARDS		0	765	1,000
Total - PERSONAL SERVICES		145,563	155,476	155,287
CONTRACTUAL SERVICES:				
210.543.52110 TRAVEL & TRAINING		55	50	50
210.543.52222 TELEPHONE LINE CHARGES		1,049	1,100	1,100
210.543.52310 MUNICIPAL GARAGE CHARGES		40,348	42,063	42,063
210.543.52330 RADIO MAINTENANCE		488	493	493
210.543.52480 OTHER PROFESSIONAL SERVICE		27,506	43,000	43,000
210.543.52481 CONTRACTUAL MOWING		133,632	164,788	170,000
210.543.52520 MTN OF LAND AND BUILDINGS		0	3,733	3,483
210.543.52820 LICENSES & PERMITS		35	45	45
210.543.52920 MEMBERSHIPS,BOOKS,PERIODICALS		15	50	50
210.543.52970 UNIFORM RENTAL SERVICE		138	400	400
Total - CONTRACTUAL SERVICES		203,265	255,722	260,684
COMMODITIES:				
210.543.53100 OFFICE SUPPLIES		200	200	200
210.543.53230 PURCHASE OF UNIFORMS		28	200	200
210.543.53510 SUPPLIES TO MAINTAIN EQUIP		0	50	50
210.543.53520 SUPPLIES TO MAINTAIN BUILDINGS		1,423	4,500	4,250
210.543.53610 SMALL TOOLS & EQUIPMENT		62	100	100
210.543.53710 CHEMICALS & LAB SUPPLIES		3,420	4,600	4,600
Total - COMMODITIES		5,132	9,650	9,400
CAPITAL OUTLAY:				
210.543.54200 IMPROVEMENTS OTHER THAN BLDGS		73,212	0	0
210.543.54310 AUTOS & TRUCKS DEPR		40,331	44,210	44,210
210.543.54311 RADIO DEPRECIATION		316	318	318
Total - CAPITAL OUTLAY		113,859	44,528	44,528
Grand Total		\$467,819	\$465,376	\$469,899

FUND SUMMARY FOR FUND 215
CONSERVANCY FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$45,738	\$51,716	\$13,016
REVENUES:			
Property Taxes	\$84,842	\$89,600	\$89,600
Intergovernmental Revenue	11,862	11,200	11,200
Transfers	34,000	0	34,000
TOTAL REVENUES	<hr/> \$130,704	<hr/> \$100,800	<hr/> \$134,800
TOTAL RESOURCES	\$176,442	\$152,516	\$147,816
EXPENDITURES:			
Contractual Services	\$124,725	\$139,500	\$139,500
TOTAL EXPENDITURES	<hr/> \$124,725	<hr/> \$139,500	<hr/> \$139,500
ENDING BALANCE DECEMBER 31	\$51,716	\$13,016	\$8,316

CONSERVANCY FUND
MIAMI CONSERVANCY

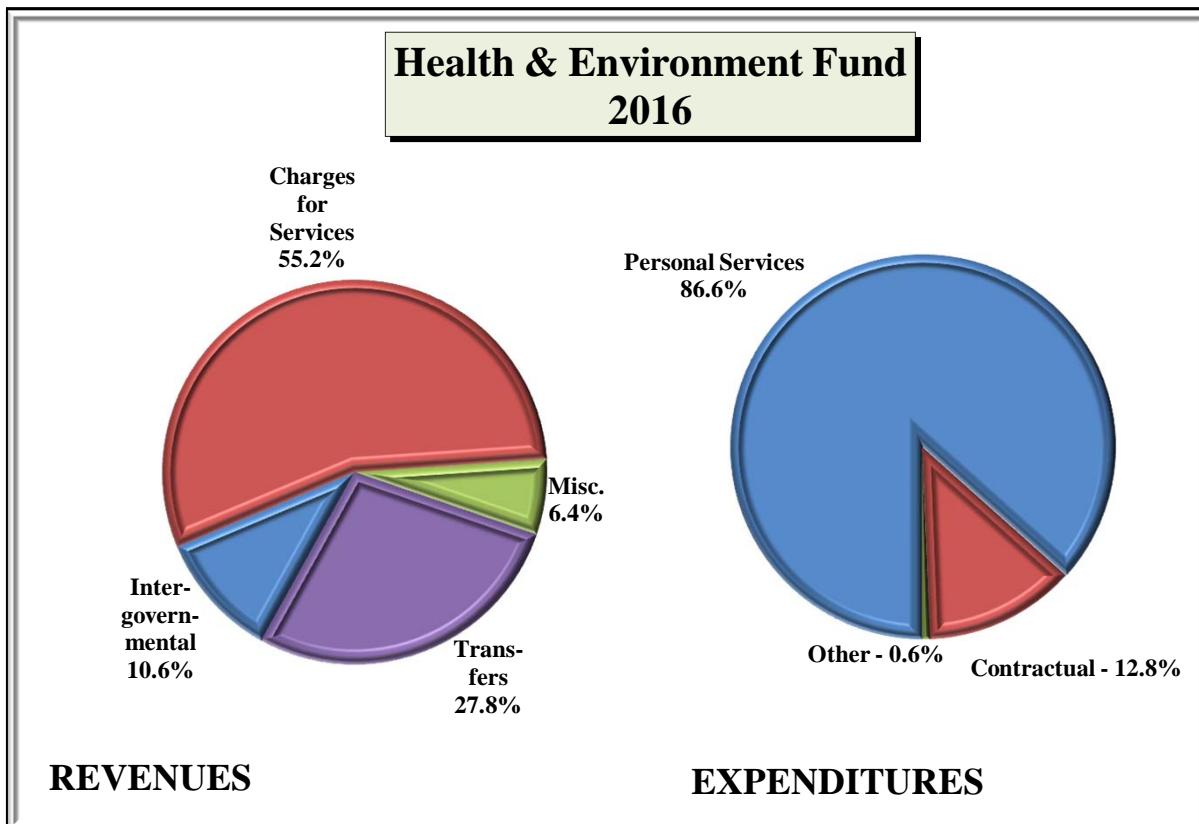
		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:				
215.990.52240	BUTLER COUNTY COLLECTION FEE	\$1,377	\$1,500	\$1,500
215.990.52810	PROPERTY TAXES	123,349	138,000	138,000
	Total - CONTRACTUAL SERVICES	124,725	139,500	139,500
	Grand Total	\$124,725	\$139,500	\$139,500

HEALTH & ENVIRONMENT FUND

Revenues	2014	2015	2016
	Actual	Budget	Budget
Intergovernmental Revenue	\$ 19,733	\$ 37,096	\$ 45,096
Charges for Services	192,792	211,602	234,594
Miscellaneous Revenue	16,253	15,000	27,000
Transfers	115,000	115,000	118,000
Total	\$ 343,778	\$ 378,698	\$ 424,690

Table 4.5 Health & Environment Fund revenue sources for 2014-2016

Division Expenditures	2014	2015	2016
	Actual	Budget	Budget
Personal Services	\$ 300,583	\$ 342,283	\$ 410,949
Contractual Services	62,728	33,118	60,468
Other	3,242	4,650	3,000
Total	\$ 366,554	\$ 380,051	\$ 474,417

Table 4.6 Health & Environment Fund division expenditures for 2014-2016**Figure 4.6** Health & Environment Fund revenues and expenditures for the year 2016

DEPARTMENT OF HEALTH & ENVIRONMENT

Summary

The Middletown City Health District is a district dedicated to preserving, protecting, and improving the health of residents inside the City of Middletown. Our mission is now to provide only services mandated by the statutes of the State of Ohio and/or required by the Ohio Public Health Council's minimum standards for local health departments, in a courteous, efficient, and cost-effective manner.

The Department of Health & Environment (Middletown City Health District) is under the immediate direction of the Commissioner of Health & Environment who is appointed by the Board of Health & Environment. The Board is composed of seven members, appointed by the City Council, as specified in the City Charter of Middletown. By virtue of his/her office, the Mayor of the City Council serves as an ex-officio member and chairperson and presiding officer of the Board of Health & Environment.

The department inspects and licenses commercial and nonprofit Food Service Operations (restaurants)/ Retail Food Establishments (groceries), Vending Operations (vending machines), public swimming pools & spas, household sewage installations and private water supplies, tattoo parlors, waste and fresh water haulers, and mobile home parks. The department conducts environmental inspections of all school buildings and the jail; educates food service/retail facilities on proper food safety practices, maintains programs for rabies control, and smoking enforcement; participates and coordinates with the nursing department case management activities for the prevention of lead poisoning. The department is responsible for community health assessment and planning, infectious and communicable disease control, outbreak investigations, and bioterrorism/emergency response. T.B. treatment is available through an agreement with Butler County Health Department and Butler County provides the tuberculosis treatment while Middletown City Health Department provides the monetary cost of treatment. The department contracts with Hamilton County Environmental Services for air pollution monitoring and control and Butler County Health Department for Communicable Disease Surveillance. The department has a vital statistics section that registers, maintains and certifies all records of birth and death for the City of Middletown.



Service Levels for 2016

The 2016 budget totals \$474,417, which includes four full time positions, two part time positions, and three contract employees.

GOAL 1: To continue to assess community chronic disease incidence and prevalence rates; assess community prevalence of health risks behavior; and institute measures to reduce chronic disease rates

- Analyze community mortality and morbidity statistics via comparison with state and national rates.
- Assess present prevalence rates of chronic disease as identified by community programs including programs funded by grants.

GOAL 2: To monitor needs and assess availability and accessibility of adequate primary care in the community

- Identify primary care providers (physicians and clinics) and determine willingness to provide care for Medicaid and medically indigent clientele.

DEPARTMENT OF HEALTH & ENVIRONMENT

- Assess performance of county programs that accept Medicaid patients without reservation: 1) Maternal Child and Health (MCH) Clinic, 2) Primary Health Solutions.
- Monitor and control number of clients going to the hospital Emergency Department for management of non-emergency medical problems.
- Develop a back to school immunization plan that will prevent loss time for student instruction.

GOAL 3:

To maintain environmental health conditions within the community.

- Continue the ongoing training of departmental staff members and the Regulated Industry regarding the State and Local Ordinances--their interpretation and application.
- Utilizing the data from 2015, continue the cost analysis of programs to calculate the actual cost of administering and enforcing the law, and implement as necessary the appropriate license fees for all environmental health programs; specifically with changes to State Food Service Operations, Retail Food Establishments and Sewage.
- Through cooperative educational inspections of regulated industries, including public pools, mobile home parks, etc.

GOAL 4:

To establish collaboration between entities and agencies that will enhance quality of life in the community.

- Engage in health and wellness programs with the Vitality programs.
- Engage in health and wellness activities with Atrium-Premier Health.
- Engage in health and wellness activities with the Senior Citizens aka Central Connections.
- Engage in health and wellness activities with the Greater Area YMCA.
- Engage in activities that enhance family and connectivity while collaborating with Festivals, CBI and the Robert "Sonny" Hill Community Center.

GOAL 5:

To improve the health of the community through collaboration and partnership with local, county, and state health agencies and other stakeholders.

- Develop and implement plans to address identified, significant morbidity.
- Assess community and environmental health problems.
- Work cooperatively with community members to address the reportable STD rate.
- Analyze community morbidity statistics via comparison with state and national rates.

GOAL 6:

To assure that the community is prepared to respond to a public health emergency.

- Develop, evaluate and revise emergency response plans specific to the Health Department.
- Participate in regional and local exercises to evaluate plans and response activities.
- Staff will participate in emergency response training provided by the State Health Department, Butler County EMA, various colleges and universities, and others.
- Collaborate with area health agencies, other city and county departments, the hospital, practitioners, and other regional health districts to provide a coordinated response during multi-jurisdictional emergencies.

FUND SUMMARY FOR FUND 228
HEALTH FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$74,697	\$51,921	\$50,568
REVENUES:			
Intergovernmental Revenue	\$19,733	\$37,096	\$45,096
Charges for Services	192,792	211,602	234,594
Miscellaneous Revenue	16,253	15,000	27,000
Transfers	115,000	115,000	118,000
 TOTAL REVENUES	 \$343,778	 \$378,698	 \$424,690
 TOTAL RESOURCES	 \$418,475	 \$430,619	 \$475,258
EXPENDITURES:			
Personal Services	\$300,583	\$342,283	\$410,949
Contractual Services	62,728	33,118	60,468
Commodities	842	2,250	3,000
Capital Outlay	2,400	2,400	0
 TOTAL EXPENDITURES	 \$366,554	 \$380,051	 \$474,417
 ENDING BALANCE DECEMBER 31	 \$51,921	 \$50,568	 \$841

HEALTH & ENVIRONMENT FUND
HEALTH STATE SUBSIDY

	Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:			
MEDICAL DIRECTOR (NG)	1PT	1PT	0
PERSONAL SERVICES:			
228.031.51110 SALARIES & WAGES	\$7,615	\$0	\$0
228.031.51211 PERS	1,206	0	0
228.031.51220 WORKERS COMPENSATION	91	0	0
228.031.51270 MEDICARE-CITY SHARE	110	0	0
Total - PERSONAL SERVICES	<u>9,021</u>	<u>0</u>	<u>0</u>
Grand Total	\$9,021	\$0	\$0

HEALTH FUND
HEALTH ADMINISTRATION

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
HEALTH COMMISSIONER (168)		1	1	1
ENVIRONMENTAL DIRECTOR (179)		1	1	1
VITAL STATISTICS REGISTRAR (189)		1	1	1
SANITARIAN (183)		0	0.5	1
MEDICAL DIRECTOR		0	0.5	0.5
PT ADMINISTRATIVE ASSISTANT (184)		0	0	0.5
PT HEALTH CLERK (195)		0	0.5	0
PERSONAL SERVICES:				
228.450.51110 SALARIES & WAGES		\$218,255	\$256,625	\$284,447
228.450.51211 PERS		29,937	35,928	39,823
228.450.51220 WORKERS' COMPENSATION		3,129	34,134	19,911
228.450.51230 GROUP HEALTH INSURANCE		37,034	10,265	60,081
228.450.51240 UNEMPLOYMENT COMPENSATION		(86)	0	0
228.450.51270 MEDICARE - CITY SHARE		3,095	3,721	4,124
228.450.51275 LIFE INSURANCE		199	232	313
228.450.51290 EMPLOYEE AWARDS		0	1,378	2,250
Total - PERSONAL SERVICES		291,562	342,283	410,949
CONTRACTUAL SERVICES:				
228.450.52111 MANDATORY TRAVEL & TRAINING		2,573	2,600	2,200
228.450.52120 EMPLOYEE MILEAGE REIMBURSEMENT		1,578	1,200	2,000
228.450.52222 TELEPHONE LINE CHARGES		1,320	1,620	2,280
228.450.52230 POSTAGE AND POSTAL CHARGES		7	0	0
228.450.52310 MUNICIPAL GARAGE CHARGES		1,029	2,908	3,328
228.450.52480 OTHER PROFESSIONAL SERVICE		47,996	18,000	42,300
228.450.52490 OUTSIDE PRINTING		1,033	500	500
228.450.52510 MAINTENANCE OF EQUIPMENT		4,775	4,390	5,700
228.450.52820 LICENSES AND PERMITS		750	900	1,060
228.450.52920 MEMBERSHIPS, BOOKS, PERIODICAL		1,668	1,000	1,100
Total - CONTRACTUAL SERVICES		62,728	33,118	60,468
COMMODITIES:				
228.450.53100 OFFICE SUPPLIES		100	1,400	1,400
228.450.53210 FOOD		49	200	200
228.450.53510 SUPPLIES TO MAINTAIN EQUIP		640	200	200
228.450.53610 SMALL TOOLS & EQUIPMENT		21	200	200
228.450.53710 CHEMICALS & LAB SUPPLIES		33	250	1,000
Total - COMMODITIES		842	2,250	3,000
CAPITAL OUTLAY:				
228.450.54310 AUTO & TRUCK DEPR		2,400	2,400	0
Total - CAPITAL OUTLAY		2,400	2,400	0
Grand Total		\$357,533	\$380,051	\$474,417

FUND SUMMARY FOR FUND 229
EMS FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$72,433	\$73,708	\$56,538
REVENUES:			
Miscellaneous Revenue	\$1,275	\$1,275	\$0
TOTAL REVENUES	<hr/> \$1,275	<hr/> \$1,275	<hr/> \$0
TOTAL RESOURCES	\$73,708	\$74,983	\$56,538
EXPENDITURES:			
Contractual Services	\$0	\$18,445	\$56,538
TOTAL EXPENDITURES	<hr/> \$0	<hr/> \$18,445	<hr/> \$56,538
ENDING BALANCE DECEMBER 31	\$73,708	\$56,538	(\$0)

EMS FUND**EMS**

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:				
229.990.52480	OTHER PROFESSIONAL SERVICES	\$0	\$18,445	\$56,538
	Total - CONTRACTUAL SERVICES	0	18,445	56,538
	Grand Total	\$0	\$18,445	\$56,538

FUND SUMMARY FOR FUND 238
UDAG FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$221,296	\$177,024	\$171,274
REVENUES:			
Interest Income	\$177	\$1,150	\$1,150
Repayment of Loans	21,133	43,100	43,100
TOTAL REVENUES	\$21,311	\$44,250	\$44,250
TOTAL RESOURCES	\$242,607	\$221,274	\$215,524
EXPENDITURES:			
Capital Outlay	\$65,582	\$50,000	\$50,000
TOTAL EXPENDITURES	\$65,582	\$50,000	\$50,000
ENDING BALANCE DECEMBER 31	\$177,024	\$171,274	\$165,524

UDAG FUND
UDAG

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
	CAPITAL OUTLAY:			
238.990.54400	BUILDING IMPROVEMENTS	\$65,582	\$50,000	\$50,000
	Total - CAPITAL OUTLAY	65,582	50,000	50,000
	Grand Total	\$65,582	\$50,000	\$50,000

FUND SUMMARY FOR FUND 240
MUNICIPAL COURT COMPUTERIZATION

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$47,464	\$63,005	\$38,005
REVENUES:			
Fines & Forfeitures	\$70,794	\$75,000	\$75,000
TOTAL REVENUES	\$70,794	\$75,000	\$75,000
TOTAL RESOURCES	\$118,258	\$138,005	\$113,005
EXPENDITURES:			
Capital Outlay	\$55,253	\$100,000	\$100,000
TOTAL EXPENDITURES	\$55,253	\$100,000	\$100,000
ENDING BALANCE DECEMBER 31	\$63,005	\$38,005	\$13,005

COURT COMPUTERIZATION FUND
COURT COMPUTERIZATION

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CAPITAL OUTLAY:				
240.990.54300	COMPUTERS & OTHER PERIPHERALS	\$55,253	\$100,000	\$100,000
	Total - CAPITAL OUTLAY	55,253	100,000	100,000
	Grand Total	\$55,253	\$100,000	\$100,000

FUND SUMMARY FOR FUND 242
LAW ENFORCEMENT TRUST FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,916	\$1,916	\$41,916
REVENUES:			
Fines & Forfeitures	\$0	\$50,000	\$50,000
<hr/> TOTAL REVENUES	<hr/> \$0	<hr/> \$50,000	<hr/> \$50,000
TOTAL RESOURCES	\$1,916	\$51,916	\$91,916
EXPENDITURES:			
Capital Outlay	\$0	\$10,000	\$0
<hr/> TOTAL EXPENDITURES	<hr/> \$0	<hr/> \$10,000	<hr/> \$0
ENDING BALANCE DECEMBER 31	\$1,916	\$41,916	\$91,916

LAW ENFORCEMENT TRUST FUND
LAW ENFORCEMENT

	Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CAPITAL OUTLAY:			
242.990.54350 PURCHASE OF EQUIPMENT	0	10,000	0
Total - CAPITAL OUTLAY	0	10,000	0
Grand Total	\$0	\$10,000	\$0

FUND SUMMARY FOR FUND 243
LAW ENFORCEMENT MANDATORY DRUG FINE FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$188,949	\$149,198	\$184,198
REVENUES:			
Fines & Forfeitures	\$98,535	\$85,000	\$85,000
<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	\$98,535	\$85,000	\$85,000
<hr/>	<hr/>	<hr/>	<hr/>
TOTAL RESOURCES	\$287,484	\$234,198	\$269,198
EXPENDITURES:			
Personal Services	\$82,004	\$0	\$0
Contractual Services	52,666	40,000	60,000
Capital Outlay	3,615	10,000	50,000
<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$138,286	\$50,000	\$110,000
<hr/>	<hr/>	<hr/>	<hr/>
ENDING BALANCE DECEMBER 31	\$149,198	\$184,198	\$159,198

LAW ENFORCEMENT MANDATORY DRUG FINE FUND
MANDATORY DRUG FINE

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
	PERSONAL SERVICES			
243.990.51120	OVERTIME	\$79,921	\$0	\$0
243.990.51220	WORKERS COMPENSATION	2,083	0	0
	Total - PERSONAL SERVICES	82,004	0	0
	CONTRACTUAL SERVICES:			
243.990.52110	TRAVEL & TRAINING	15,306	0	20,000
243.990.52480	OTHER PROFESSIONAL SERVICE	37,360	40,000	40,000
	Total - CONTRACTUAL SERVICES	52,666	40,000	60,000
	CAPITAL OUTLAY:			
243.990.54360	OTHER EQUIPMENT	3,615	10,000	50,000
	Total - CAPITAL OUTLAY	3,615	10,000	50,000
	Grand Total	\$138,286	\$50,000	\$110,000

FUND SUMMARY FOR FUND 245
PROBATION SERVICES FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$280,698	\$268,445	\$243,765
REVENUES:			
Fines & Forfeitures	\$108,518	\$125,000	\$125,000
TOTAL REVENUES	\$108,518	\$125,000	\$125,000
TOTAL RESOURCES	\$389,217	\$393,445	\$368,765
EXPENDITURES:			
Personal Services	\$78,203	\$79,680	\$88,682
Contractual Services	21,849	53,000	53,000
Commodities	874	2,000	2,000
Capital Outlay	19,846	15,000	10,000
TOTAL EXPENDITURES	\$120,772	\$149,680	\$153,682
ENDING BALANCE DECEMBER 31	\$268,445	\$243,765	\$215,083

PROBATION SERVICES FUND
PROBATION SERVICES

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
PROBATION OFFICER (184)		1	1	1
PERSONAL SERVICES:				
245.990.51110 SALARIES AND WAGES		\$52,844	\$54,258	\$57,376
245.990.51211 PERS		7,375	5,557	8,033
245.990.51220 WORKERS COMPENSATION		650	2,170	4,016
245.990.51230 GROUP HEALTH INSURANCE		16,521	16,521	17,844
245.990.51270 MEDICARE - CITY SHARE		743	787	832
245.990.51275 LIFE INSURANCE		69	81	81
245.990.51290 EMPLOYEE AWARDS		0	306	500
Total - PERSONAL SERVICES		78,203	79,680	88,682
CONTRACTUAL SERVICES:				
245.990.52480 OTHER PROFESSIONAL SERVICES		21,849	50,000	50,000
245.990.52490 OUTSIDE PRINTING		0	3,000	3,000
Total - CONTRACTUAL SERVICES		21,849	53,000	53,000
COMMODITIES:				
245.990.53100 OFFICE SUPPLIES		874	2,000	2,000
Total - COMMODITIES		874	2,000	2,000
CAPITAL OUTLAY:				
245.990.54300 COMPUTERS & OTHER PERIPHERALS		19,846	15,000	10,000
Total - CAPITAL OUTLAY		19,846	15,000	10,000
Grand Total		\$120,772	\$149,680	\$153,682

FUND SUMMARY FOR FUND 246
TERMINATION PAY FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$447,703	\$358,150	\$8,150
REVENUES:			
Transfers	\$200,000	\$300,000	\$660,000
TOTAL REVENUES	\$200,000	\$300,000	\$660,000
TOTAL RESOURCES	\$647,703	\$658,150	\$668,150
EXPENDITURES:			
Personal Services	\$289,553	\$650,000	\$660,000
TOTAL EXPENDITURES	\$289,553	\$650,000	\$660,000
ENDING BALANCE DECEMBER 31	\$358,150	\$8,150	\$8,150

TERMINATION PAY FUND
TERMINATION PAY

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
	PERSONAL SERVICES:			
246.990.51140	TERMINATION PAY	\$289,553	\$650,000	\$660,000
	Total - PERSONAL SERVICES	289,553	650,000	660,000
	Grand Total	\$289,553	\$650,000	\$660,000

FUND SUMMARY FOR FUND 247
INDIGENT DRIVER/ALCOHOL TREATMENT FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$14,128	\$5,197	\$15,197
REVENUES:			
Fines & Forfeitures	\$16,116	\$20,000	\$20,000
TOTAL REVENUES	<hr/> \$16,116	<hr/> \$20,000	<hr/> \$20,000
TOTAL RESOURCES	\$30,244	\$25,197	\$35,197
EXPENDITURES:			
Contractual Services	\$25,047	\$10,000	\$10,000
TOTAL EXPENDITURES	<hr/> \$25,047	<hr/> \$10,000	<hr/> \$10,000
ENDING BALANCE DECEMBER 31	\$5,197	\$15,197	\$25,197

INDIGENT DRIVER/ALCOHOL TREATMENT FUND
INDIGENT DRIVER/ALCOHOL TREATMENT

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
	CONTRACTUAL SERVICES:			
247.990.52480	OTHER PROFESSIONAL SERVICE	\$25,047	\$10,000	\$10,000
	Total - CONTRACTUAL SERVICES	25,047	10,000	10,000
	Grand Total	\$25,047	\$10,000	\$10,000

FUND SUMMARY FOR FUND 248
ENFORCEMENT/EDUCATION FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$52,809	\$54,814	\$50,691
REVENUES:			
Fines & Forfeitures	\$4,868	\$12,000	\$12,000
Miscellaneous	129	0	0
 TOTAL REVENUES	 \$4,997	 \$12,000	 \$12,000
 TOTAL RESOURCES	 \$57,806	 \$66,814	 \$62,691
EXPENDITURES:			
Personal Services	\$0	\$5,623	\$1,000
Contractual Services	2,992	5,500	4,750
Capital Outlay	0	5,000	20,000
 TOTAL EXPENDITURES	 \$2,992	 \$16,123	 \$25,750
 ENDING BALANCE DECEMBER 31	 \$54,814	 \$50,691	 \$36,941

ENFORCEMENT & EDUCATION FUND
ENFORCEMENT/EDUCATION

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
	PERSONAL SERVICES:			
248.990.51120	OVERTIME	\$0	\$4,500	\$720
248.990.51212	POLICE PENSION	0	878	195
248.990.51220	WORKERS COMPENSATION	0	180	70
248.990.51270	MEDICARE	0	65	15
	Total - PERSONAL SERVICES	<hr/> 0	<hr/> 5,623	<hr/> 1,000
	CONTRACTUAL SERVICES:			
248.990.52480	OTHER PROFESSIONAL SERVICE	2,992	5,500	4,750
	Total - CONTRACTUAL SERVICES	<hr/> 2,992	<hr/> 5,500	<hr/> 4,750
	CAPITAL OUTLAY:			
248.990.54360	OTHER EQUIPMENT	0	5,000	20,000
	Total - CAPITAL OUTLAY	<hr/> 0	<hr/> 5,000	<hr/> 20,000
	Grand Total		\$2,992	\$16,123
				\$25,750

FUND SUMMARY FOR FUND 249
CIVIC DEVELOPMENT FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$161,548	\$243,752	\$292,053
REVENUES:			
Hotel/Motel Tax	\$272,522	\$218,301	\$218,301
TOTAL REVENUES	<hr/> \$272,522	<hr/> \$218,301	<hr/> \$218,301
TOTAL RESOURCES	\$434,071	\$462,053	\$510,354
EXPENDITURES:			
Personal Services	\$0	\$0	\$53,768
Contractual Services	190,318	170,000	215,000
TOTAL EXPENDITURES	<hr/> \$190,318	<hr/> \$170,000	<hr/> \$268,768
ENDING BALANCE DECEMBER 31	\$243,752	\$292,053	\$241,586

CIVIC DEVELOPMENT FUND
CIVIC DEVELOPMENT

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
COMMUNICATIONS INTERN (185)		0	0	1
	PERSONAL SERVICES:			
249.120.51110	SALARIES & WAGES	\$0	\$0	\$43,444
249.120.51211	PERS	0	0	6,082
249.120.51220	WORKERS' COMPENSATION	0	0	3,041
249.120.51270	MEDICARE - CITY SHARE	0	0	630
249.120.51275	LIFE INSURANCE	0	0	71
249.120.51290	EMPLOYEE AWARDS	0	0	500
	Total - PERSONAL SERVICES	0	0	53,768
	CONTRACTUAL SERVICES:			
249.990.52480	OTHER PROFESSIONAL SERVICE	\$70,318	\$50,000	\$95,000
249.990.52980	MISC CONTRACTUAL SERVICES	120,000	120,000	120,000
	Total - CONTRACTUAL SERVICES	190,318	170,000	215,000
	Grand Total	\$190,318	\$170,000	\$268,768

MIDDLETOWN MUNICIPAL COURT

Summary

Middletown Municipal Court was established in 1914 by the Ohio Legislature and given original jurisdiction in civil and misdemeanor criminal cases. The court also has jurisdiction over preliminary hearings in felony cases. In the State of Ohio, the judge of a municipal court is elected for a term of six years.

The Clerk of Courts is appointed by the Judge and is responsible for maintaining the docket, filings and all other official records for the court. The Clerk is also responsible for collecting fines, costs, bonds, fees and issuing subpoenas and warrants to arrest. Funds received by the court are deposited daily. These funds are then distributed by the Clerk in accordance with state statutes and city ordinances to a variety of governmental jurisdictions and agencies. Court costs include fees which are specified for victims of crimes, representation of indigent persons, county law libraries, the State Highway Patrol and others. Fines are distributed to the appropriate representative governmental entity in whose jurisdiction the case arose. These include, among others, the Treasurer of the State of Ohio, the Butler County Treasurer, Lemon Township, Madison Township, the City of Trenton and the City of Middletown. Each year the court submits its operating budget for approval to the governing body of the largest municipality within its jurisdiction. In the case of the Middletown Municipal Court, the budget is submitted for approval to the Middletown City Council.

The geographical jurisdiction of the Middletown Municipal Court is the area from which cases may be brought and decided. The court may hear and decide cases, disputes or controversies arising in the cities of Middletown and Trenton and the townships of Madison and Lemon. The court also has jurisdiction to hear and determine probable cause in all felony cases within its jurisdiction. The court also hears all civil and small claims complaints.

The subject matter jurisdiction of the court is its ability to hear and decide specific kinds of cases. In civil matters, this jurisdiction is limited to cases where the monetary claim requested by either party does not exceed \$15,000. Small claims cases may be filed for monetary claims up to \$3,000. Municipal courts have jurisdiction in misdemeanor traffic and criminal cases where the maximum sentence is one year and the maximum fine is no more than \$1,000. Middletown Municipal Court is unique in that its jurisdiction extends to both Butler and Warren Counties.

The population of the jurisdiction of the court is approximately 70,000. It is anticipated that approximately 25,000 traffic, criminal and civil cases will be filed, docketed, tried and determined by the court next year.

MIDDLETOWN MUNICIPAL COURT**Goals and Objectives**

Goal 1: To promptly, efficiently and judiciously provide civil and criminal justice services to our community. To strive for the most efficient and least costly method in delivering these services. To emphasize fairness, respect and understanding to all parties, witnesses and victims. To use every opportunity to educate others about our court, our role in government and how efficiently our employees perform their jobs. To ensure that our judicial system is independent and impartial, thus guaranteeing a fair hearing or trial to all persons before the court. To provide a safe environment for all court users and employees.

Goal 2: To strengthen and expand our role as an advocate of probation services in order to get help, training, guidance, therapy, supervision, and education for those found guilty of a criminal offense. Correcting behavior and preventing future misbehavior is an important goal and much of our effort.

Goal 3: To effectively and efficiently implement legislative changes in civil and small claims jurisdiction.

- Continue to expand current computer technology throughout the civil/small claims division to accommodate the anticipated increase in cases with existing staff.
- To train staff in updated software programs. To take advantage of changes in technology to better serve the community.

Goal 4: To efficiently and effectively implement legislative changes in criminal and traffic court jurisdiction.

- Implement new computer technology throughout the clerk's office. To increase public access to court records via the internet. To meet mandated notification requirements involving vehicles, electronic transfer requirements, fee collections on behalf of the Bureau of Motor Vehicles, victim's rights, subpoenas, juror notification and probation services.
- To train staff in upgraded software programs.
- To expand sentencing tools utilizing community-based resources and programming. To expand the community service program.
- To expand probation services with programs in parenting skills, social responsibility classes and job search and employment training using community-based organizations and companies.

FUND SUMMARY FOR FUND 250
MUNICIPAL COURT FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$230,982	\$328,795	\$334,353
REVENUES:			
Charges for Services	\$2	\$0	\$0
Fines and Forfeitures	1,276,649	1,329,185	1,342,477
Miscellaneous Revenue	4,725	6,813	6,949
Transfers	300,000	300,000	250,000
 TOTAL REVENUES	 \$1,581,375	 \$1,635,998	 \$1,599,426
 TOTAL RESOURCES	 \$1,812,357	 \$1,964,793	 \$1,933,779
EXPENDITURES:			
Personal Services	\$1,368,407	\$1,416,496	\$1,529,625
Contractual Services	99,688	153,695	152,845
Commodities	8,409	12,500	14,500
Capital Outlay	7,058	47,749	11,049
 TOTAL EXPENDITURES	 \$1,483,562	 \$1,630,440	 \$1,708,019
 ENDING BALANCE DECEMBER 31	 \$328,795	 \$334,353	 \$225,760

CITY OF MIDDLETOWN, OHIO

2016 BUDGET

MUNICIPAL COURT FUND
MUNICIPAL COURT

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
JUDGE (NG)		1	1	1
DIRECTOR COURT SERVICES/CLERK OF COURTS (NG)		1	1	1
CHIEF PROBATION OFFICER (178)		1	1	1
MAGISTRATE (173)		1	1	1
DEPUTY CLERK I (190 - 187)		6	6	7
DEPUTY CLERK II (186)		4	4	3
CHIEF DEPUTY CLERK (186)		1	1	0
BAILIFF (180)		2	2	2
CHIEF BAILIFF (178)		1	1	1
PROBATION OFFICER (184)		1	1	1
ADM SECRETARY/COURT REPORTER (184-187)		1	1	2
PART-TIME EMPLOYEE		3020 HRS	3020 HRS	3020 HRS
PERSONAL SERVICES:				
250.120.51110 SALARIES & WAGES		\$942,477	\$965,722	\$1,022,521
250.120.51211 PERS		133,458	135,201	143,153
250.120.51220 WORKERS' COMPENSATION		14,580	38,629	71,576
250.120.51230 HEALTH INSURANCE		260,120	251,553	262,854
250.120.51260 VEHCLIE ALLOWANCE		3,025	3,300	3,300
250.120.51270 MEDICARE - CITY SHARE		13,581	14,003	14,827
250.120.51275 LIFE INSURANCE		1,167	1,353	1,394
250.120.51290 EMPLOYEE AWARDS		0	6,735	10,000
Total - PERSONAL SERVICES		1,368,407	1,416,496	1,529,625
CONTRACTUAL SERVICES:				
250.120.52111 MANDATORY TRAINING		6,627	7,500	7,500
250.120.52120 EMPLOYEE MILEAGE REIMBURSEMENT		1,153	1,500	1,500
250.120.52222 TELEPHONE LINE CHARGES		3,474	5,000	5,000
250.120.52230 POSTAGE & POSTAL CHARGES		15,626	25,000	21,000
250.120.52310 MUNICIPAL GARAGE CHARGES		11,055	19,585	19,585
250.120.52330 RADIO MAINTENANCE		1,546	1,560	1,560
250.120.52410 LEGAL SERVICES		20,604	30,000	30,000
250.120.52420 MEDICAL SERVICES		1,800	4,000	4,000
250.120.52427 INTERPRETOR SERVICES		2,185	5,000	6,000
250.120.52480 OTHER PROFESSIONAL SERVICES		4,960	6,500	6,500
250.120.52490 OUTSIDE PRINTING		4,406	9,000	8,000
250.120.52510 MAINTENANCE OF EQUIPMENT		5,428	7,500	7,500
250.120.52835 PREPAID COURT COST/FEES		862	1,500	1,000
250.120.52910 LAUNDRY		0	50	200
250.120.52920 MEMBERSHIPS,BOOKS,PERIODICALS		15,913	16,500	20,000
250.120.52960 EMPLOYEE TUITION REIMBURSEMENT		0	6,000	6,000
250.120.52980 MISC CONTRACTUAL SERVICE		4,050	7,500	7,500
Total - CONTRACTUAL SERVICES		99,688	153,695	152,845
COMMODITIES:				
250.120.53100 OFFICE SUPPLIES		5,437	7,000	9,000
250.120.53210 FOOD		278	300	300
250.120.53230 PURCHASE OF UNIFORMS		2,655	5,000	5,000
250.120.53510 SUPPLIES TO MAINTAIN EQUIP		0	100	100
250.120.53610 SMALL TOOLS & EQUIPMENT		40	100	100
Total - COMMODITIES		8,409	12,500	14,500
CAPITAL OUTLAY:				
250.120.54310 AUTOS & TRUCKS DEPRECIATION		5,700	22,700	7,300
250.120.54311 RADIO DEPRECIATION		1,040	1,049	1,049
250.120.54320 OFFICE MACHINERY & EQUIPMENT		318	4,000	2,700
250.120.54400 BUILDINGS AND STRUCTURES		0	20,000	0
Total - CAPITAL OUTLAY		7,058	47,749	11,049
Grand Total		\$1,483,562	\$1,630,440	\$1,708,019

FUND SUMMARY FOR FUND 251
POLICE GRANT FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$183,532	\$184,947	\$186,067
REVENUES:			
Intergovernmental	\$62,767	\$112,817	\$98,300
Interest Income	134	1,120	1,120
Reimbursements	0	10,000	0
 TOTAL REVENUES	 \$62,901	 \$123,937	 \$99,420
 TOTAL RESOURCES	 \$246,433	 \$308,884	 \$285,487
EXPENDITURES:			
Personal Services	\$0	\$68,557	\$66,030
Capital Outlay	61,486	54,260	32,270
 TOTAL EXPENDITURES	 \$61,486	 \$122,817	 \$98,300
 ENDING BALANCE DECEMBER 31	 \$184,947	 \$186,067	 \$187,187

CITY OF MIDDLETOWN, OHIO

2016 BUDGET

POLICE GRANT FUND

POLICE GRANTS

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
2015 STEP GRANT 1 of 2	PERSONAL SERVICES:			
251.037.51120	OVERTIME WAGES	\$0	\$15,479	\$15,501
251.037.51212	POLICE PENSION	0	4,021	4,195
251.037.51220	WORKERS COMP	0	824	1,506
251.037.51221	MEDICARE	0	299	312
	Total - PERSONAL SERVICES	0	20,623	21,514
2015 STEP GRANT 2 of 2	PERSONAL SERVICES			
251.038.51120	OVERTIME WAGES	0	23,217	\$21,266
251.038.51212	POLICE PENSION	0	6,032	5,756
251.038.51220	WORKERS COMP	0	1,237	2,066
251.038.51221	MEDICARE	0	448	428
	Total - PERSONAL SERVICES	0	30,934	29,516
2013 JAG LOCAL SOLICITATION GRANT	CAPITAL OUTLAY:			
251.048.54360	OTHER EQUIPMENT	17,321	11,294	0
	Total - CAPITAL OUTLAY	17,321	11,294	0
2014 JAG LOCAL SOLICITATION GRANT	CAPITAL OUTLAY:			
251.049.54360	OTHER EQUIPMENT	0	32,966	0
	Total - CAPITAL OUTLAY	0	32,966	0
OVI TASK FORCE GRANT	PERSONAL SERVICES			
251.070.51120	OVERTIME WAGES	0	12,759	10,807
251.070.51212	POLICE PENSION	0	3,315	2,925
251.070.51220	WORKERS COMPENSATION	0	680	1,050
251.070.51221	MEDICARE	0	246	218
	Total - PERSONAL SERVICES	0	17,000	15,000
2014 MIDDLETOWN COMMUNITY FOUNDATION GRANT	CONTRACTUAL SERVICES			
251.050.52110	TRAVEL AND TRAINING	0	10,000	0
	Total - CONTRACTUAL SERVICES	0	10,000	0
JAG BYRNE MEMORIAL GRANT	CAPITAL OUTLAY:			
251.051.54360	OTHER EQUIPMENT-2010 GRANT	0	0	32,270
251.064.54363	OTHER EQUIPMENT-2011 GRANT	44,166	0	
	Total - CAPITAL OUTLAY	44,166	0	32,270
Grand Total		\$61,486	\$122,817	\$98,300

FUND SUMMARY FOR FUND 252
COURT IDIAM FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$24,843	\$31,698	\$27,698
REVENUES:			
Fines & Forfeitures	\$6,855	\$11,000	\$11,000
TOTAL REVENUES	<hr/> \$6,855	<hr/> \$11,000	<hr/> \$11,000
TOTAL RESOURCES	\$31,698	\$42,698	\$38,698
EXPENDITURES:			
Contractual Services	\$0	\$15,000	\$35,000
TOTAL EXPENDITURES	<hr/> \$0	<hr/> \$15,000	<hr/> \$35,000
ENDING BALANCE DECEMBER 31	\$31,698	\$27,698	\$3,698

COURT IDIAM FUND
IDIAM PROJECTS

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
252.990.52480	CONTRACTUAL SERVICES: OTHER PROFESSIONAL SERVICES	\$0	\$15,000	\$35,000
	Total - CONTRACTUAL SERVICES	0	15,000	35,000
	Grand Total	\$0	\$15,000	\$35,000

FUND SUMMARY FOR FUND 253
COURT SPECIAL PROJECTS FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$98,463	\$189,030	\$189,030
REVENUES:			
Fines & Forfeitures	\$145,374	\$150,000	\$150,000
TOTAL REVENUES	<hr/> \$145,374	<hr/> \$150,000	<hr/> \$150,000
TOTAL RESOURCES	\$243,837	\$339,030	\$339,030
EXPENDITURES:			
Contractual Services	\$30,698	\$25,000	\$50,000
Capital Outlay	24,108	125,000	100,000
TOTAL EXPENDITURES	<hr/> \$54,807	<hr/> \$150,000	<hr/> \$150,000
ENDING BALANCE DECEMBER 31	\$189,030	\$189,030	\$189,030

COURT SPECIAL PROJECTS FUND
SPECIAL PROJECTS

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
	CONTRACTUAL SERVICES:			
253.990.52480	OTHER PROFESSIONAL SERVICES	\$30,698	\$25,000	\$50,000
	Total - CONTRACTUAL SERVICES	30,698	25,000	50,000
	CAPITAL OUTLAY			
253.990.54360	OTHER EQUIPMENT	24,108	125,000	100,000
	Total - CAPITAL OUTLAY	24,108	125,000	100,000
	Grand Total	\$54,807	\$150,000	\$150,000

FUND SUMMARY FOR FUND 260
NUISANCE ABATEMENT FUND

	2014 BUDGET	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	(\$72,201)	\$273,530	\$273,530
REVENUES:			
Property Tax Assessments	\$282,272	\$200,000	\$200,200
Intergovernmental	956,209	0	1,000,000
Charges for Services	25	0	0
Transfers from Other Fund	41	530,000	0
TOTAL REVENUES	<hr/> \$1,238,547	<hr/> \$730,000	<hr/> \$1,200,200
TOTAL RESOURCES	\$1,166,346	\$1,003,530	\$1,473,730
EXPENDITURES:			
Contractual Services	\$892,816	\$730,000	\$880,000
Transfers	0	0	500,000
TOTAL EXPENDITURES	<hr/> \$892,816	<hr/> \$730,000	<hr/> \$1,380,000
ENDING BALANCE DECEMBER 31	\$273,530	\$273,530	\$93,730

NUISANCE ABATEMENT FUND**NUISANCE ABATEMENT**

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:				
260.115.52480	OTHER PROFESSIONAL SERVICE	\$3,361	\$30,000	\$30,000
260.115.52487	NUISANCE ENFORCEMENT	217,961	200,000	350,000
260.115.52530	DEMOLITION COSTS	671,494	500,000	500,000
	Total - CONTRACTUAL SERVICES	892,816	730,000	880,000
TRANSFERS:				
260.915.58275	REPAY GENERAL FUND LOAN	0	0	500,000
	Total - TRANSFERS	0	0	500,000
	Grand Total	\$892,816	\$730,000	\$1,380,000

FUND SUMMARY FOR FUND 262
SENIOR CITIZENS LEVY FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$242	\$0	\$0
REVENUES:			
Property Taxes	\$616,918	\$621,550	\$621,450
Intergovernmental	84,491	87,550	87,550
TOTAL REVENUES	<hr/> \$701,409	<hr/> \$709,100	<hr/> \$709,000
TOTAL RESOURCES	\$701,651	\$709,100	\$709,000
EXPENDITURES:			
Contractual Services	\$701,651	\$709,100	\$709,000
TOTAL EXPENDITURES	<hr/> \$701,651	<hr/> \$709,100	<hr/> \$709,000
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

SENIOR CITIZENS LEVY FUND
SENIOR CITIZENS LEVY

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:				
262.990.52240	BUTLER COUNTY AUDITOR COLL FEES	\$8,739	\$8,000	\$9,000
262.990.52241	REIMBURSEMENTS	692,911	701,100	700,000
	Total - CONTRACTUAL SERVICES	701,650	709,100	709,000
	Grand Total	\$701,650	\$709,100	\$709,000

Section 5

DEBT SERVICE FUNDS

DEBT SERVICE

EXPENDITURES BY FUND

Fund	Actual 2014	Budget 2015	Budget 2016	\$ Increase (Decrease)	% Increase (Decrease)
General Obligation Bond Retirement	\$2,374,942	\$2,492,302	\$2,466,850	(\$25,452)	-1.0%
Special Assessment Bond Retirement	290,875	445,800	438,800	(7,000)	-1.6%
East End/Towne Blvd. Tax Increment Financing	374,370	421,390	422,119	729	0.2%
Downtown Tax Increment Financing	15,000	15,450	15,450	0	0.0%
Aeronca Tax Increment Financing	0	36	36	0	0.0%
Airport/Riverfront Tax Increment Financing	0	35	35	0	0.0%
Miller Road N Tax Increment Financing	0	240	240	0	0.0%
Towne Mall/Hospital Tax Increment Financing	365,788	496,730	478,730	(18,000)	-3.6%
Renaissance N Tax Increment Financing	133,712	161,077	186,077	25,000	15.5%
Renaissance S Tax Increment Financing	164,673	86,046	138,046	52,000	60.4%
Greentree Industrial Park Tax Increment Financing	0	20	20	0	0.0%
Made Industrial Park Tax Increment Financing	0	20	20	0	0.0%
South Yankee Road Tax Increment Financing	0	20	20	0	0.0%
Total	\$3,719,360	\$4,119,166	\$4,146,443	\$27,277	0.7%

Table 5.1 Debt Service Expenditures

Definition of Debt Service Funds

To account for the accumulation of resources for, and the payment of general long-term debt, principal and interest and associated costs.

General Obligation Bond Retirement Fund

To account for payments made in connection with the City of Middletown's General Obligation Debt. Revenues are comprised of transfers from the City Income Tax Fund. Expenditures from this fund are annual bond principal and interest payments due holders of the City's General Obligation Bonds.

to retire the bonds issued to finance the construction of the extension on Towne Blvd. This area is located between State Route 122 and Hendrickson Road adjacent to Interstate 75.

Downtown Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to retire the bonds issued to finance the improvements and construction of the downtown area. This area includes portions of but not limited to: Central Avenue, Main Street, Manchester Avenue, First Avenue, Carmody Blvd, Verity Parkway, and Reinartz Boulevard.

Aeronca Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs used to fund improvement projects for specific properties located between Germantown Road and Carmody Boulevard.

Special Assessment Bond Retirement Fund

To accumulate special assessment revenues collected by the county and remitted to the City for the payment of special assessment bonds. The City, in turn, makes principal and interest payments to the owners of the City's special assessment bonds.

East End/Towne Blvd. Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used

Airport/Riverfront Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects which encompasses a small portion of downtown and the area surrounding the municipal airport.

Miller Road North Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the North Miller Road area. This TIF district area encompasses portions of N. Breiel Boulevard, N. Miller Road and Riviera Drive.

Towne Mall / Hospital Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects which includes specific properties from State Route 122 near Union Road to Cincinnati Dayton Road.

Renaissance North Tax Increment Financing Fund

To account for the tax increment payments and associated costs that will be used to fund improvement projects in the North Renaissance area including properties located in the Renaissance Section 1 and Renaissance Section 2 subdivisions.

Renaissance South Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the South Renaissance area including properties located in the Brass Bell 1 subdivision.

Greentree Industrial Park Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the Greentree Industrial Park.

Made Industrial Park Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the Made Industrial Park.

South Yankee Road Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the area of S. Yankee Road.

Note on Tax Increment Financing Funds:
Some of the property tax revenues submitted to the City include the school's portion of taxes. The City distributes the school's share to the appropriate school district.

Table 5.2 General Obligation Debt Table (Payments are from General Bond Retirement Fund & Tax Increment Funds)

GENERAL OBLIGATION DEBT	Maturity	Outstanding as of December 31, 2015			Scheduled Payments for 2016		
		Principal	Interest	Total	Principal	Interest	Total
Bond Issues	Year						
Capital Improvements	2016	\$151,168	\$4,913	\$156,081	\$151,168	\$4,913	\$156,081
Court of Appeals	2023	1,910,650	286,145	\$2,196,795	219,350	52,819	\$272,169
Downtown Improvements	2019	3,029,056	299,280	\$3,328,336	716,984	113,922	\$830,906
Union Road Land	2023	2,679,350	403,882	\$3,083,232	315,650	75,731	\$391,381
SR 122/I-75/Towne Blvd.	2025	480,000	118,343	\$598,343	40,000	20,295	\$60,295
Towne Blvd Extension	2022	1,455,000	251,694	\$1,706,694	185,000	60,981	\$245,981
SR 122/I-75 Interchange	2029	5,025,000	1,787,503	\$6,812,503	275,000	210,848	\$485,848
Greentree Academy	2031	4,450,000	2,425,740	\$6,875,740	225,000	248,293	\$473,293
Parking Garage/Flat Lot	2021	570,000	60,138	\$630,138	90,000	15,988	\$105,988
TOTALS		\$19,750,224	\$5,637,638	\$25,387,862	\$2,218,152	\$803,790	\$3,021,942

DEBT TABLE
Principal Amounts of Outstanding Debt; Leeway for Additional Debt Within Direct Debt Limitations

A. Total debt:		\$39,621,610
B. Exempt debt:		
Category	Outstanding Principal	
Income Tax	4,184,055	
Special Assessment	1,857,889	
Water	3,915,943	
Sewer	6,295,000	
Other	1,910,650	
Tax Increment Financing	1,455,000	
Total exempt debt:		\$19,618,537
C. Total non-exempt debt [A minus B]:		\$20,003,073
D. 5½% of tax valuation (unvoted non-exempt debt limitation):		\$36,211,644
E. Total non-exempt limited tax bonds and notes outstanding:		
Bonds	\$20,003,073	
F. Debt leeway within 5½% unvoted debt limitation [D minus E]:		*\$16,208,571
G. 10½% of tax valuation (voted and unvoted debt limitation):		\$69,131,320
H. Total non-exempt bonds and notes outstanding:		
Bonds	\$20,003,073	
I. Debt leeway within 10½% debt limitation [G minus H]:		*\$49,128,247

* Debt leeway in this table determined without considering moneys in the General Obligation Bond Retirement Fund.

Statutory Direct Debt Limitations

The Revised Code provides two debt limitations on general obligation debt that are directly based on tax valuation, applicable to all municipal corporations, including the City: (i) the net principal amount of both voted and unvoted debt of a city, excluding “exempt debt” (discussed below), may not exceed 10½% of the total tax valuation of all property in the city as listed and assessed for taxation, and (ii) the net principal amount of the unvoted non-exempt debt of a city may not exceed 5½% of that valuation. These two limitations, which are referred to as the “direct debt limitations”, may be amended from time to time by the General Assembly.

A city’s ability to incur unvoted debt (whether or not exempt from the direct debt limitations) also is restricted by the indirect debt limitation discussed below under Indirect Debt and Unvoted Property Tax Limitations.

Certain debt the City may issue is exempt from the direct debt limitations (“exempt debt”). Exempt debt includes, among others:

- General obligation debt:
 - That is “self-supporting” (that is, non-tax revenues derived from or with respect to the facility or category of facilities are sufficient to pay operating and maintenance expenses and related debt service and other requirements) issued for city utility systems or facilities; airports or landing fields; railroads and other mass transit systems; parking facilities; health care facilities; solid waste facilities; urban development; recreation,

sports, convention, museum and other public attraction facilities; facilities for natural resource exploration, development, recovery, use or sale; correctional and other related rehabilitation facilities.

- To the extent debt service is expected to be paid from tax increment financing payments in lieu of taxes pledged to the payment of that debt service.
- For highway improvements if the municipality has covenanted to pay debt service and financing costs from distributions of motor vehicle license and fuel taxes.
- In anticipation of the levy or collection of special assessments.
- To pay final judgments or court-approved settlements.
- That is voted for water or sanitary or storm water sewerage facilities to the extent that another subdivision has agreed to pay amounts equal to debt service to the city.
- Unvoted general obligation bonds to the extent that debt service will be met from lawfully available municipal income taxes to be applied to that debt service pursuant to or finance covenants.
- Revenue debt and mortgage revenue bonds to finance municipal utilities.
- Notes anticipating the collection of current revenues or the proceeds of a specific tax levy.
- Notes issued for certain energy conservation improvements or certain emergency purposes.
- Debt issued in anticipation of the receipt of federal or State grants for permanent improvements, or to evidence loans from the State capital improvements fund.
- Voted debt for urban redevelopment purposes not in excess of 2% of the City's assessed valuation.
- Debt issued to pay obligations of the city under an agreement relating to the police and fireman's disability and pension fund.
- Debt issued for municipal educational and cultural facilities.
- Debt issued for the acquisition of property for public use in excess of that needed for a public improvement.

Notes issued in anticipation of exempt bonds also are exempt debt.

The City may incur debt for operating purposes, such as current tax revenue anticipation notes or tax anticipation notes, only under certain limited statutory authority.

In the calculation of debt subject to the direct debt limitations, the amount in a city's bond retirement fund allocable to the principal amount of non-exempt debt is deducted from gross non-exempt debt. Without consideration of amounts in the General Obligation Bond Retirement Fund, and based on outstanding debt and the Bonds, and current tax valuation, the City's voted and unvoted non-exempt debt capacities are:

Debt Limitation	Non-Exempt Debt Outstanding	Additional Debt Capacity Within Limitation
10½% = \$69,131,320	\$20,003,073	\$49,128,247
5½% = \$36,211,644	\$20,003,073	\$16,208,571

FUND SUMMARY FOR FUND 305
GENERAL OBLIGATION BOND RETIREMENT FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$54,696	\$8,642	\$159,338
REVENUES:			
Rentals & Leases	\$533,028	\$744,998	\$745,462
Transfers	1,795,860	1,898,000	1,727,000
Miscellaneous	0	0	950
TOTAL REVENUES	\$2,328,888	\$2,642,998	\$2,473,412
TOTAL RESOURCES	\$2,383,584	\$2,651,640	\$2,632,750
EXPENDITURES:			
Contractual Services	\$3,805	\$10,000	\$10,000
Debt Service	2,371,137	2,482,302	2,456,850
TOTAL EXPENDITURES	\$2,374,942	\$2,492,302	\$2,466,850
ENDING BALANCE DECEMBER 31	\$8,642	\$159,338	\$165,900

GENERAL OBLIGATION BOND RETIREMENT FUND
GENERAL OBLIGATION BOND DEBT SERVICE

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:				
305.901.52410	LEGAL SERVICES	\$3,805	\$10,000	\$10,000
	Total - CONTRACTUAL SERVICES	3,805	10,000	10,000
DEBT SERVICE:				
305.901.57110	BOND PRINCIPAL	1,538,424	1,696,622	1,736,341
305.901.57310	INTEREST ON BONDS	832,713	785,680	720,509
	Total - DEBT SERVICE	2,371,137	2,482,302	2,456,850
	Grand Total	\$2,374,942	\$2,492,302	\$2,466,850

FUND SUMMARY FOR FUND 325
SPECIAL ASSESSMENT BOND RETIREMENT FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$190,274	\$255,028	\$254,228
REVENUES:			
Special Assessments	\$355,629	\$445,000	\$435,000
TOTAL REVENUES	<hr/> \$355,629	<hr/> \$445,000	<hr/> \$435,000
TOTAL RESOURCES	\$545,904	\$700,028	\$689,228
EXPENDITURES:			
Debt Service	\$290,875	\$445,800	\$438,800
TOTAL EXPENDITURES	<hr/> \$290,875	<hr/> \$445,800	<hr/> \$438,800
ENDING BALANCE DECEMBER 31	\$255,028	\$254,228	\$250,428

SPECIAL ASSESSMENT BOND RETIREMENT FUND
SPECIAL ASSESSMENT DEBT SERVICE

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
DEBT SERVICE:				
325.901.57110	BOND PRINCIPAL	\$198,643	\$324,647	\$338,900
325.901.57130	REGISTRAR/TRUSTEE FEES	0	10,000	10,000
325.901.57310	INTEREST ON BONDS	92,232	111,153	89,900
	Total - DEBT SERVICE	<u>\$290,875</u>	<u>\$445,800</u>	<u>\$438,800</u>
	Grand Total	\$290,875	\$445,800	\$438,800

FUND SUMMARY FOR FUND 340
EAST END / TOWNE BLVD. TAX INCREMENT FINANCING FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$456,763	\$362,305	\$261,285
REVENUES:			
TIF Payments	\$279,911	\$320,370	\$320,370
TOTAL REVENUES	<hr/> \$279,911	<hr/> \$320,370	<hr/> \$320,370
TOTAL RESOURCES	\$736,675	\$682,675	\$581,655
EXPENDITURES:			
Contractual Services	\$70,757	\$115,976	\$115,976
Debt Service	303,614	305,414	306,143
TOTAL EXPENDITURES	<hr/> \$374,370	<hr/> \$421,390	<hr/> \$422,119
ENDING BALANCE DECEMBER 31	\$362,305	\$261,285	\$159,536

EAST END/TOWNE BLVD TAX INCREMENT DISTRICT FUND
EAST END/TOWNE BLVD TIF

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:				
340.990.52240	BUTLER CO. AUDITOR COLL FEES	\$2,983	\$7,050	\$7,050
340.990.52241	SCHOOL DISTRICT REIMBURSEMENTS	67,774	108,926	108,926
	Total - CONTRACTUAL SERVICES	70,757	115,976	115,976
DEBT SERVICE:				
340.990.57110	BOND PRINCIPAL	205,000	225,000	225,000
340.990.57310	INTEREST ON BONDS	98,614	80,414	81,143
	Total - DEBT SERVICE	303,614	305,414	306,143
	Grand Total	\$374,370	\$421,390	\$422,119

FUND SUMMARY FOR FUND 345
DOWNTOWN TAX INCREMENT FINANCING FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$29,430	\$21,621	\$13,893
REVENUES:			
TIF Payments	\$7,191	\$7,722	\$7,722
TOTAL REVENUES	<hr/> \$7,191	<hr/> \$7,722	<hr/> \$7,722
TOTAL RESOURCES	\$36,621	\$29,343	\$21,615
EXPENDITURES:			
Contractual Services	\$0	\$450	\$450
Debt Service	15,000	15,000	15,000
TOTAL EXPENDITURES	<hr/> \$15,000	<hr/> \$15,450	<hr/> \$15,450
ENDING BALANCE DECEMBER 31	\$21,621	\$13,893	\$6,165

DOWNTOWN TAX INCREMENT DISTRICT FUND
DOWNTOWN TIF

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
	CONTRACTUAL SERVICES:			
345.990.52240	COUNTY AUDITOR FEES	\$0	\$450	\$450
	Total - CONTRACTUAL SERVICES	0	450	450
	DEBT SERVICE:			
345.990.57110	BOND PRINCIPAL	15,000	15,000	15,000
	Total - DEBT SERVICE	15,000	15,000	15,000
	Grand Total	\$15,000	\$15,450	\$15,450

FUND SUMMARY FOR FUND 350
AERONCA TAX INCREMENT FINANCING FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$4,422	\$4,422	\$5,591
REVENUES:			
TIF Payments	\$0	\$1,205	\$1,205
TOTAL REVENUES	<hr/> \$0	<hr/> \$1,205	<hr/> \$1,205
TOTAL RESOURCES	\$4,422	\$5,627	\$6,796
EXPENDITURES:			
Contractual Services	\$0	\$36	\$36
TOTAL EXPENDITURES	<hr/> \$0	<hr/> \$36	<hr/> \$36
ENDING BALANCE DECEMBER 31	\$4,422	\$5,591	\$6,760

**AERONCA TAX INCREMENT FINANCING FUND
AERONCA TIF**

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
	CONTRACTUAL SERVICES:			
350.990.52240	COUNTY AUDITOR FEES	\$0	\$36	\$36
	Total - CONTRACTUAL SERVICES	\$0	\$36	\$36
	Grand Total	\$0	\$36	\$36

FUND SUMMARY FOR FUND 355
AIRPORT RIVERFRONT TAX INCREMENT FINANCING FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$4,901	\$5,385	\$5,933
REVENUES:			
TIF Payments	\$484	\$583	\$583
TOTAL REVENUES	<hr/> \$484	<hr/> \$583	<hr/> \$583
TOTAL RESOURCES	\$5,385	\$5,968	\$6,516
EXPENDITURES:			
Contractual Services	\$0	\$35	\$35
TOTAL EXPENDITURES	<hr/> \$0	<hr/> \$35	<hr/> \$35
ENDING BALANCE DECEMBER 31	\$5,385	\$5,933	\$6,481

AIRPORT/RIVERFRONT TAX INCREMENT DISTRICT FUND
AIRPORT/RIVERFRONT TIF

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:				
355.990.52240	COUNTY AUDITOR FEES	\$0	\$35	\$35
	Total - CONTRACTUAL SERVICE	0	35	35
	Grand Total	\$0	\$35	\$35

FUND SUMMARY FOR FUND 360
MILLER ROAD NORTH TAX INCREMENT FINANCING FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$56,756	\$64,371	\$80,131
REVENUES:			
TIF Payments	\$7,615	\$16,000	\$13,436
TOTAL REVENUES	<hr/> \$7,615	<hr/> \$16,000	<hr/> \$13,436
TOTAL RESOURCES	\$64,371	\$80,371	\$93,567
EXPENDITURES:			
Contractual Services	\$0	\$240	\$240
TOTAL EXPENDITURES	<hr/> \$0	<hr/> \$240	<hr/> \$240
ENDING BALANCE DECEMBER 31	\$64,371	\$80,131	\$93,327

MILLER ROAD NORTH TAX INCREMENT DISTRICT FUND
MILLER ROAD TIF

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
360.990.52240	CONTRACTUAL SERVICES: COUNTY AUDITOR FEES Total - CONTRACTUAL SERVICE	\$0 0	\$240 240	\$240 240
	Grand Total		\$0 \$240	\$240

FUND SUMMARY FOR FUND 370
TOWNE MALL/HOSPITAL TAX INCREMENT FINANCING FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$123,824	\$176,622	\$102,198
REVENUES:			
TIF Payments	\$418,587	\$422,306	\$422,306
TOTAL REVENUES	<hr/> \$418,587	<hr/> \$422,306	<hr/> \$422,306
TOTAL RESOURCES	\$542,411	\$598,928	\$524,504
EXPENDITURES:			
Contractual Services	\$285,788	\$326,730	\$326,730
Debt Service	80,000	170,000	152,000
TOTAL EXPENDITURES	<hr/> \$365,788	<hr/> \$496,730	<hr/> \$478,730
ENDING BALANCE DECEMBER 31	\$176,622	\$102,198	\$45,774

TOWNE MALL/HOSPITAL TAX INCREMENT DISTRICT FUND
TOWNE MALL/HOSPITAL TIF

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:				
370.990.52240	COUNTY AUDITOR FEES	\$4,528	\$10,000	\$10,000
370.990.52241	SCHOOL DISTRICT REIMBURSEMENTS	281,261	316,730	316,730
	Total - CONTRACTUAL SERVICES	285,788	326,730	326,730
DEBT SERVICE:				
370.990.57110	BOND PRINCIPAL	80,000	170,000	148,000
370.990.57310	INTEREST ON BONDS	0	0	4,000
	Total - DEBT SERVICE	80,000	170,000	152,000
	Grand Total	\$365,788	\$496,730	\$478,730

FUND SUMMARY FOR FUND 371
RENAISSANCE NORTH TAX INCREMENT FINANCING FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$88,792	\$97,762	\$78,173
REVENUES:			
TIF Payments	\$142,682	\$141,488	\$141,488
TOTAL REVENUES	<hr/> \$142,682	<hr/> \$141,488	<hr/> \$141,488
TOTAL RESOURCES	\$231,474	\$239,250	\$219,661
EXPENDITURES:			
Contractual Services	\$88,712	\$111,077	\$111,077
Debt Service	45,000	50,000	75,000
TOTAL EXPENDITURES	<hr/> \$133,712	<hr/> \$161,077	<hr/> \$186,077
ENDING BALANCE DECEMBER 31	\$97,762	\$78,173	\$33,584

RENAISSANCE NORTH TAX INCREMENT DISTRICT FUND
RENAISSANCE NORTH TIF

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:				
371.990.52240	COUNTY AUDITOR FEES	\$1,529	\$4,961	\$4,961
371.990.52241	SCHOOL DISTRICT REIMBURSEMENT	87,183	106,116	106,116
	Total - CONTRACTUAL SERVICES	88,712	111,077	111,077
DEBT SERVICE:				
371.901.57110	BOND PRINCIPAL	45,000	50,000	75,000
371.901.57310	INTEREST ON BONDS	0	0	0
	Total - DEBT SERVICE	45,000	50,000	75,000
	Grand Total	\$133,712	\$161,077	\$186,077

FUND SUMMARY FOR FUND 372
RENAISSANCE SOUTH TAX INCREMENT FINANCING FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$124,242	\$61,869	\$79,590
REVENUES:			
TIF Payments	\$102,300	\$103,767	\$103,767
TOTAL REVENUES	<hr/> \$102,300	<hr/> \$103,767	<hr/> \$103,767
TOTAL RESOURCES	\$226,542	\$165,636	\$183,357
EXPENDITURES:			
Contractual Services	\$104,673	\$86,046	\$86,046
Debt Service	60,000	0	52,000
TOTAL EXPENDITURES	<hr/> \$164,673	<hr/> \$86,046	<hr/> \$138,046
ENDING BALANCE DECEMBER 31	\$61,869	\$79,590	\$45,311

RENAISSANCE SOUTH TAX INCREMENT DISTRICT FUND
RENAISSANCE SOUTH TIF

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:				
372.990.52240	COUNTY AUDITOR FEES	\$1,093	\$8,220	\$8,220
372.990.52241	SCHOOL DISTRICT REIMBURSEMENTS	103,580	77,826	77,826
	Total - CONTRACTUAL SERVICES	104,673	86,046	86,046
DEBT SERVICE:				
372.901.57110	BOND PRINCIPAL	60,000	0	52,000
	Total - DEBT SERVICE	60,000	0	52,000
	Grand Total	\$164,673	\$86,046	\$138,046

FUND SUMMARY FOR FUND 375
GREENTREE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$77,704
REVENUES:			
TIF Payments	\$0	\$77,724	\$77,724
TOTAL REVENUES	<hr/> \$0	<hr/> \$77,724	<hr/> \$77,724
TOTAL RESOURCES	\$0	\$77,724	\$155,428
EXPENDITURES:			
Contractual Services	\$0	\$20	\$20
TOTAL EXPENDITURES	<hr/> \$0	<hr/> \$20	<hr/> \$20
ENDING BALANCE DECEMBER 31	\$0	\$77,704	\$155,408

GREENTREE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND
GREENTREE INDUSTRIAL PARK TIF

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
	CONTRACTUAL SERVICES:			
375.990.52240	COUNTY AUDITOR FEES	\$0	\$20	\$20
	Total - CONTRACTUAL SERVICES	0	20	20
	Grand Total	\$0	\$20	\$20

FUND SUMMARY FOR FUND 376
MADE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$287	\$287	\$699
REVENUES:			
TIF Payments	\$0	\$432	\$432
TOTAL REVENUES	<hr/> \$0	<hr/> \$432	<hr/> \$432
TOTAL RESOURCES	\$287	\$719	\$1,131
EXPENDITURES:			
Contractual Services	\$0	\$20	\$20
TOTAL EXPENDITURES	<hr/> \$0	<hr/> \$20	<hr/> \$20
ENDING BALANCE DECEMBER 31	\$287	\$699	\$1,111

MADE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND
MADE INDUSTRIAL PARK TIF

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
	CONTRACTUAL SERVICES:			
376.990.52240	COUNTY AUDITOR FEES	\$0	\$20	\$20
	Total - CONTRACTUAL SERVICES	0	20	20
	Grand Total	\$0	\$20	\$20

FUND SUMMARY FOR FUND 377
SOUTH YANKEE RD TAX INCREMENT DISTRICT FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$22,813	\$22,995
REVENUES:			
TIF Payments	\$22,813	\$202	\$202
TOTAL REVENUES	<hr/> \$22,813	<hr/> \$202	<hr/> \$202
TOTAL RESOURCES	\$22,813	\$23,015	\$23,197
EXPENDITURES:			
Contractual Services	\$0	\$20	\$20
TOTAL EXPENDITURES	<hr/> \$0	<hr/> \$20	<hr/> \$20
ENDING BALANCE DECEMBER 31	\$22,813	\$22,995	\$23,177

SOUTH YANKEE ROAD TAX INCREMENT DISTRICT FUND
SOUTH YANKEE ROAD TIF

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
	CONTRACTUAL SERVICES:			
377.990.52240	COUNTY AUDITOR FEES	\$0	\$20	\$20
	Total - CONTRACTUAL SERVICES	0	20	20
	Grand Total	\$0	\$20	\$20

Section 6

CAPITAL IMPROVEMENT FUNDS

CAPITAL IMPROVEMENTS

EXPENDITURES BY FUND

Fund	2014 Actual	Budget 2015	Budget 2016	\$ Increase (Decrease)	% Increase (Decrease)
Capital Improvement Fund	\$2,295,762	\$3,708,262	\$7,050,500	\$3,342,238	90.1%
Downtown Improvements	178,572	2,168,912	235,568	(1,933,344)	-89.1%
Airport Improvement	100,398	335,385	3,500,000	3,164,615	943.6%
Water Capital Reserve	1,511,457	4,158,964	3,535,000	(623,964)	-15.0%
Storm Water Capital Reserve	1,024,900	1,639,111	1,600,000	(39,111)	-2.4%
Sewer Capital Reserve	2,777,706	3,787,632	2,700,000	(1,087,632)	-28.7%
Computer Replacement	137,887	500,000	550,000	50,000	10.0%
Property Development	250,748	193,400	203,000	9,600	5.0%
Economic Development Bond Service	0	1,540,000	558,118	(981,882)	-63.8%
Total	\$8,277,430	\$18,031,666	\$19,932,186	\$1,900,520	10.5%

Table 6.1 Capital Improvement Expenditures

Definition of Capital Funds

To account for financial resources to be used for the construction or acquisition of major capital facilities.

Capital Improvements Fund

To account for the City's annual real estate tax levy, federal and state grants dedicated to capital improvements. Expenditures of this fund are for capital improvements listed in the City's three-year Capital Improvements Plan (CIP). The majority of expenditures are slated for street improvements.

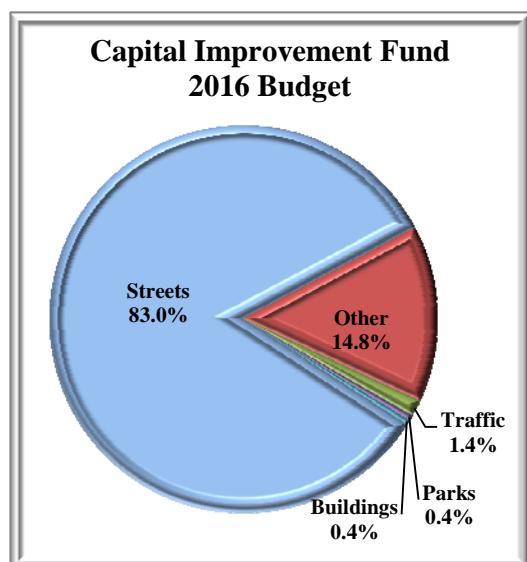


Figure 6.1 Year 2016 expenditures from CIP Fund

Downtown Improvements Fund

To account for the expenditures connected with the downtown area and the City's economic development efforts.

Airport Improvements Fund

To account for revenues and expenditures in connection with capital improvements at the airport. Revenues are usually comprised of Federal and State grants and local contributions from the Airport Fund.

Water Capital Reserve Fund

To account for capital improvements of the water system. The expenditures are outlined in the three-year Capital Improvements Plan. The Water Fund transfers revenues into this fund to pay for these capital improvements.

Storm Water Capital Reserve Fund

To account for the storm water utility capital expenditures. Revenue will be generated by the storm water utility fee which went into effect January 1, 2006.

Sewer Capital Reserve Fund

To account for capital improvements of the sewer system. The expenditures are outlined in

CAPITAL IMPROVEMENTS

the three-year Capital Improvements Plan. The Sewer Fund transfers revenues into this fund to pay for the capital improvements.

Computer Replacement Fund

To accumulate funds for the future purchase of a new mainframe computer for the City and scheduled replacements of software, personal computers, printers, and copiers.

Property Development Fund

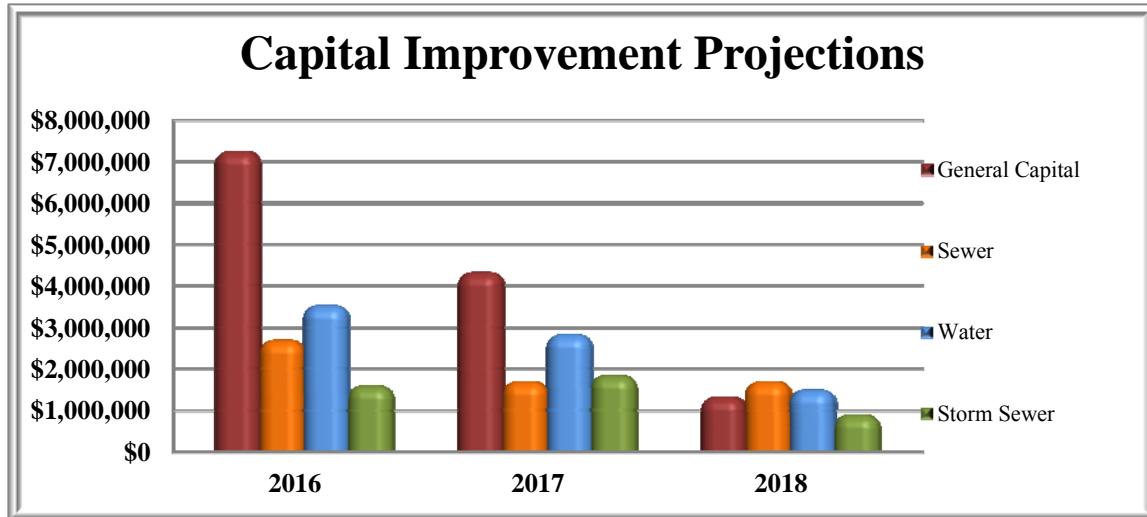
To account for all revenues and expenditures connected with the development of city owned property.

Economic Development Bond Service Fund

To account for expenditures associated with economic development projects.

Figure 6.2 below illustrates the capital projects planned in the Capital Improvements Fund, the Water Capital Reserve Fund, the Sewer Capital Reserve Fund, and the Storm Sewer Capital Reserve Fund over a three year period.

Figure 6.2 Major Capital Improvement Plan Projections



CAPITAL IMPROVEMENTS

POLICIES FOR CAPITAL IMPROVEMENT PROJECTS

Capital improvements will be financed to the greatest extent possible by those who benefit from the project.

Efforts will be made to secure grants from state and federal sources for capital improvement projects.

All capital improvement projects will be analyzed to measure their impact on future operating budgets.

Projects to preserve the City's infrastructure and other assets will have priority.

IMPACTS OF CAPITAL INVESTMENTS ON OPERATING BUDGET

ODOT Urban Paving – State Route 73

Street resurfacing, restoration of curbs and gutters, handicap ramp upgrades, pavement striping, and catch basin repairs will lower street maintenance costs due to new construction estimated at a savings of \$25,000 to \$35,000 on the operating budget.

Oxford State Road Improvements

Street improvements for this project will add left turn lanes, curb and gutter, drainage system, and heavy duty pavement to accommodate truck traffic. Construction is slated to begin in 2016.

Currently, the Street Maintenance Division sends a patch crew every day to this street due to the heavy truck traffic. Once construction is completed, maintenance costs would be at a minimum. Estimated cost of a minimum of \$26,000 would be saved yearly.

Yankee Road Improvements Phase 3 – Right of Way Acquisition

These street improvements will add turn lanes, curb and gutter, drainage system, water main replacement, and heavy duty pavement to accommodate truck traffic. Construction is slated to begin in 2017.

This project has multi-fold impacts,

- Lower street maintenance costs due to new construction.
- Replacement of water mains will extend the life of the water distribution system in this area.
- Drainage system will help prevent high water in low areas and overflows.

Once construction is completed, maintenance costs would be at a minimum. Estimated cost of a minimum of \$26,000 would be saved yearly.

Interceptor Sewer Replacement

Continuation of the replacement/rehabilitation of the North Interceptor Sewer along the Great Miami River. The sewer is beyond its useful life. Several collapses have occurred in the last five years and were repaired under emergency contracts.

Maintenance repair costs will be reduced with the replacement/rehabilitation of the north interceptor sewer. Emergency repairs for have totaled \$988,000 in 2014. This project will extend the life of the existing interceptor sewer and prevent discharges into the river.

Long Term Control Plan Development/Negotiations

The City is negotiating with USEPA on the implementation of a final Long Term Control Plan to address combined sewer overflows from our combined sewer system. Implementation of the Long Term Control Plan to reduce combined sewer overflows will have a major impact on the operating budget. Additional staff and/or consultants will be necessary to administer many capital improvement projects required of the plan. We anticipate the final plan with a cost analysis will occur in 2016.

South Verity Water Main Replacement

Replacement of 5640 feet of 12" spiral-welded steel water main located along South Verity Parkway and Oxford State Road. The existing water main was constructed in the 1930's and is beyond its useful life due to the age and condition of the existing pipe material. This main helps serve the south Middletown area including the industrial facilities along Yankee Road.

Replacement of water main will extend the life of the water distribution system in this area. The impact on the operating budget is minimal.

2016 - 2018 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)

2016 Projects	Federal	State	City C.I.P.	Total
General				
Oxford St. Rd. Improvements	3,150	700	0	3,850
ODOT Urban Paving - SR 73 (Girard - Tytus)	475		495	970
Salzman Road Extension - Middletown Share			250	250
Yankee Rd. Imp. - Phase 3 Design/ROW (CO)	640		145	785
Traffic Signal & Systems Replacement			95	95
Misc Parks Improvements			30	30
Misc Building Improvements			30	30
Subtotal	\$4,265	\$700	\$1,045	\$6,010
Sewer				
Interceptor Sewer Replacement, Phase 4			1,000	1,000
WWTP Grit and Thickener Tank #2			350	350
Long Term Control Plan			400	400
System Rehabilitation Program			865	865
Replacement Meters			75	75
GIS			10	10
Subtotal	\$0	\$0	\$2,700	\$2,700
Storm Water				
Aberdeen Storm Sewer			150	150
Oxford St. Rd. Improvements			1,350	1,350
NPDES Compliance			50	50
Misc Storm Water Improvements			50	50
Subtotal	\$0	\$0	\$1,600	\$1,600
Water				
WWTP Facility Upgrades			400	400
S. Verity Waterline Replacement (CO)			2,200	2,200
Oxford St. Rd. Improvements			750	750
System Replacement Program			100	100
Replacement Meters			75	75
GIS			10	10
Subtotal	\$0	\$0	\$3,535	\$3,535
2016 TOTALS	\$4,265	\$700	\$8,880	\$13,845

2016 - 2018 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)

2017 Projects	Federal	State	City C.I.P.	Total
General				
Yankee Rd. Improvements - Phase 3	3,060	600	490	4,150
Traffic Signal & Systems Replacement			125	125
Misc Parks Improvements			30	30
Misc Building Improvements			30	30
Subtotal	\$3,060	\$600	\$675	\$4,335
Sewer				
Facility Upgrades			500	500
Long Term Control Plan			990	990
System Replacement Program			200	200
GIS			10	10
Subtotal	\$0	\$0	\$1,700	\$1,700
Storm Water				
Yankee Rd. Imp. - Phase 3			1,750	1,750
System Replacement Program			50	50
NPDES Compliance			50	50
Subtotal	\$0	\$0	\$1,850	\$1,850
Water				
Facility Upgrades			300	300
Yankee Rd. Imp. - Phase 3			2,500	2,500
Replacement Meters			25	25
GIS			10	10
Subtotal	\$0	\$0	\$2,835	\$2,835
2017 TOTALS	\$3,060	\$600	\$7,060	\$10,720

2016 - 2018 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)

2018 Projects	Federal	State	City C.I.P.	Total
General				
S. University Bridge Rehabilitation		660	440	1,100
Traffic Signal & Systems Replacement			175	175
Misc Parks Improvements			30	30
Misc Building Improvements			30	30
Subtotal	\$0	\$660	\$675	\$1,335
Sewer				
Facility Upgrades			500	500
Long Term Control Plan			990	990
System Replacement Program			200	200
GIS			10	10
Subtotal	\$0	\$0	\$1,700	\$1,700
Storm Water				
Long Term Control Plan			200	200
System Replacement Program			700	700
Subtotal	\$0	\$0	\$900	\$900
Water				
Facility Upgrades			300	300
System Replacement Program			1,165	1,165
GIS			10	10
Replacement Meters			25	25
Subtotal	\$0	\$0	\$1,500	\$1,500
2018 TOTALS	\$0	\$660	\$4,775	\$5,435

CAPITAL IMPROVEMENT PROGRAM

Project Descriptions

GENERAL CAPITAL IMPROVEMENT FUND - \$6,010,000

Oxford State Road Improvements

A two-mile portion of Oxford State Road will be widened from Spurlino Way to Yankee Road. The improvements will add left turn lanes, curb and gutter, drainage system, and heavy duty pavement to accommodate truck traffic. One traffic signal will be upgraded. Water mains will be re placed and extended within the project limits.

OPWC Grant	\$700,000
OKI Grant	\$3,150,000
Storm Water CIP	\$1,350,000
Water CIP	<u>\$750,000</u>
TOTAL	\$5,950,000

ODOT Urban Paving Program – SR 4/73 (Girard to Tytus)

Project includes resurfacing of Verity Parkway between Girard Avenue and Tytus Avenue.

ODOT Grant	\$475,000
CIP	<u>\$495,000</u>
TOTAL	\$970,000

Salzman Road Extension

Salzman Road will be extended in Monroe from its current southern ter minus to the intersection of Yankee Road and Todhunter Road. The extension will provide better access to SR 63 and I-75 for the existing industrial area on South Yankee Road. The Butler County Transportation Improvement District is managing the project and has obtained grant funding for the bulk of the \$2,345,000 project. Cities of Middletown and Monroe committed to fund the local match for construction of the project.

CIP	\$250,000
TOTAL	\$250,000

Yankee Road Improvements Phase 3 – Right of Way Acquisition (CARRYOVER)

Yankee Road will be widened from Oxford State Road to Lafayette Avenue. The improvements will add left turn lanes, curb and gutter, drainage system, water main replacement, and heavy duty pavement to accommodate truck traffic. Federal funding has been secured for right-of-way acquisition (2015-16) and construction (2017) on this project.

OKI Grant	\$640,000
CIP	<u>\$145,000</u>
TOTAL	\$785,000

Traffic Signal & Systems Replacement Program

Funding is set aside each year to address upgrades to the traffic control system throughout the City.

CIP	\$60,000
TOTAL	\$60,000

CAPITAL IMPROVEMENT PROGRAM

Project Descriptions

GENERAL CAPITAL IMPROVEMENT FUND - \$6,010,000

(continued)

Pavement Striping Program

Pavement marking replacements are scheduled on a rotating basis to maintain adequate markings on the heavier travelled roadways.

CIP	<u>\$25,000</u>
TOTAL	\$25,000

Sign Replacement Program

Street signs are required to meet new federal reflectivity requirements as established by FHWA. Funding is set aside each year to address the signage in the City.

CIP	<u>\$10,000</u>
TOTAL	\$10,000

Miscellaneous Parks Improvements

Funding is set aside each year to address miscellaneous upgrades/modifications in the various parks. Projects may include playground equipment, fencing, tree trimming, etc.

CIP	<u>\$30,000</u>
TOTAL	\$30,000

Miscellaneous Building Improvements

Funding is set aside each year to address miscellaneous upgrades/modifications to City owned facilities.

CIP	<u>\$30,000</u>
TOTAL	\$30,000

FUND SUMMARY FOR FUND 220
CAPITAL IMPROVEMENT FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$151,005	\$926	\$14,630
REVENUES:			
Property Taxes	\$633,474	\$633,474	\$633,474
Intergovernmental Revenue	1,343,146	2,658,491	5,739,828
Charges for Services	5,622	5,000	5,000
Interest Income	49	0	0
Miscellaneous Revenue	25,391	25,000	345,500
Transfers	138,000	1,645,500	350,000
 TOTAL REVENUES	 \$2,145,682	 \$4,967,465	 \$7,073,802
 TOTAL RESOURCES	 \$2,296,687	 \$4,968,391	 \$7,088,432
EXPENDITURES:			
Contractual Services	\$9,699	\$0	\$0
Capital Outlay	2,286,063	4,953,761	6,010,000
Transfers	0	0	1,040,500
 TOTAL EXPENDITURES	 \$2,295,762	 \$4,953,761	 \$7,050,500
 ENDING BALANCE DECEMBER 31	 \$926	 \$14,630	 \$37,932

CAPITAL IMPROVEMENTS FUND
PROJECT DETAIL

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
	CONTRACTUAL SERVICES:			
220.990.52240	COUNTY AUDITOR COLLECTION FEES	\$9,699	\$0	\$0
	Total - CONTRACTUAL SERVICES	9,699	0	0
	CAPITAL OUTLAY:			
220.010.54520	LEFFERSON ROAD IMPROVEMENTS	7,500	0	0
220.014.54520	TOWNE BLVD IMPROVEMENTS	615,567	634,433	0
220.020.54520	PAVEMENT STRIPING PROGRAM	0	100,000	0
220.022.54520	OXFORD STATE ROAD - DESIGN	52,573	20,725	0
220.023.54520	I-75/SR 122 INTERCHANGE IMPROVEMENTS	12,490	8,430	0
220.025.54520	I-75 GATEWAY IMPROVEMENTS, PHASE 2	235,177	0	0
220.027.54520	ODOT URBAN PAVING PROGRAM	0	0	970,000
220.030.54200	I-75/SR 122 LANDSCAPING	125,700	0	0
220.031.54520	OXFORD STATE ROAD - ROW ACQUISITION	135,565	140,735	0
220.032.54520	PAVING	450,406	400,003	0
220.033.54520	TOWNE BLVD ROW ACQUISITION	53,539	0	0
220.034.54520	YANKEE RD - PHASE 2	57,630	0	0
220.035.54520	PROJECT 116 AK	0	1,245,500	0
220.624.54200	BIKE PATH	0	49,626	0
220.644.54520	SIGN INVENTORY AND REPLACEMENT	0	10,000	0
220.671.54520	TRAFFIC SIGNAL & SYSTEMS	95,959	330,959	95,000
220.810.54520	YANKEE RD WIDENING	391,790	0	0
220.812.54520	YANKEE RD - PHASE 3	0	55,000	785,000
220.813.54520	CENTRAL AVE IMPROVEMENTS	0	1,000,000	0
220.814.54520	OXFORD STATE RD IMPROVEMENTS	0	885,000	3,850,000
220.816.54520	SOLOMAN ROAD EXTENSION	0	0	250,000
220.990.54400	BUILDINGS & STRUCTURES	33,943	43,351	30,000
220.990.54550	PARK FACILITIES	18,224	30,000	30,000
	Total - CAPITAL OUTLAY	2,286,063	4,953,761	6,010,000
	TRANSFERS:			
220.990.58230	REPAY LOAN TO OTHER FUND	0	0	1,040,500
	Total - TRANSFERS	0	0	1,040,500
	Grand Total	\$2,295,762	\$4,953,761	\$7,050,500

FUND SUMMARY FOR FUND 481
DOWNTOWN IMPROVEMENT FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$477,201	\$402,692	\$348,538
REVENUES:			
Interest Income	\$373	\$1,846	\$1,846
Miscellaneous Revenue	103,690	20,000	20,000
Sale of Bonds	0	2,092,912	0
TOTAL REVENUES	<hr/> \$104,063	<hr/> \$2,114,758	<hr/> \$21,846
TOTAL RESOURCES	\$581,264	\$2,517,450	\$370,384
EXPENDITURES:			
Contractual Services	141,541	\$29,000	\$50,000
Commodities	1,034	0	0
Capital Outlay	0	11,000	0
Debt Service	35,996	2,128,912	185,568
TOTAL EXPENDITURES	<hr/> \$178,572	<hr/> \$2,168,912	<hr/> \$235,568
ENDING BALANCE DECEMBER 31	\$402,692	\$348,538	\$134,816

DOWNTOWN IMPROVEMENTS FUND
PROJECT DETAIL

	Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES - 2 N Main (1st National)			
481.601.52210 UTILITIES-GAS & ELECTRIC	1,574	0	0
CONTRACTUAL SERVICES - 2 S Main (Bank One)			
481.603.52210 UTILITIES-GAS & ELECTRIC	22,227	0	0
481.603.52520 MAINTENANCE OF FACILITIES	45,410	0	0
481.603.52810 PROPERTY TAXES	475	0	0
CONTRACTUAL SERVICES - 1207 Manchester (Hotel & Sonshine)			
481.604.52210 UTILITIES-GAS & ELECTRIC	9,758	0	0
481.604.52480 OTHER PROFESSIONAL SERVICES	10,000	0	0
481.604.52520 MAINTENANCE OF FACILITIES	5,212	0	0
481.604.52810 PROPERTY TAXES	249	0	0
CONTRACTUAL SERVICES - DOWNTOWN			
481.990.52480 OTHER PROFESSIONAL SERVICES	43,528	25,000	25,000
481.990.52481 OTHER PROFESSIONAL SERVICES - BLDGS	0	0	20,000
481.990.52810 PROPERTY TAXES	3,109	4,000	5,000
Total - CONTRACTUAL SERVICES	141,541	29,000	50,000
COMMODITIES			
481.603.53520 SUPPLIES TO MAINTAIN 2 S MAIN BLDG	911	0	0
481.604.53520 SUPPLIES TO MAINTAIN 1207 MANCHESTER	123	0	0
Total - COMMODITIES	1,034	0	0
CAPITAL OUTLAY			
481.990.54400 BUILDINGS AND OTHER STRUCTURES	0	11,000	0
Total - CAPITAL OUTLAY	0	11,000	0
DEBT SERVICE			
481.990.57210 PAYMENT ON NOTES - PRINCIPAL	0	2,092,912	0
481.990.57220 PAYMENT ON BONDS - PRINCIPAL	0	0	120,000
481.990.57320 INTEREST ON NOTES	35,996	36,000	65,568
Total - DEBT SERVICE	35,996	2,128,912	185,568
Grand Total	\$178,572	\$2,168,912	\$235,568

FUND SUMMARY FOR FUND 492
AIRPORT IMPROVEMENT FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$248,488	\$235,651	\$435,266
REVENUES:			
Intergovernmental Revenue	\$87,561	\$365,000	\$3,150,000
Transfers	0	170,000	20,000
TOTAL REVENUES	<hr/> \$87,561	<hr/> \$535,000	<hr/> \$3,170,000
TOTAL RESOURCES	\$336,049	\$770,651	\$3,605,266
EXPENDITURES:			
Capital Outlay	\$100,398	\$335,385	\$3,500,000
TOTAL EXPENDITURES	<hr/> \$100,398	<hr/> \$335,385	<hr/> \$3,500,000
ENDING BALANCE DECEMBER 31	\$235,651	\$435,266	\$105,266

**AIRPORT IMPROVEMENT FUND
PROJECT DETAIL**

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
492.990.54510	CAPITAL OUTLAY: AIRPORT FACILITIES Total - CAPITAL OUTLAY	\$100,398 100,398	\$335,385 335,385	\$3,500,000 3,500,000
	Grand Total		\$100,398	\$335,385

CAPITAL IMPROVEMENT PROGRAM

Project Descriptions

WATER CAPITAL RESERVE FUND - \$3,535,000

Water Treatment Plant Facility Upgrades

Funding is set aside each year to address miscellaneous upgrades at water treatment plant and wellfield. This includes replacement of aging equipment.

Water	CIP	\$400	,000
	TOTAL		\$400,000

South Verity Water Main Replacement (CARRYOVER)

Replacement of 5640 feet of 12" spiral-welded steel water main located along South Verity Parkway and Oxford State Road. The existing water main was constructed in the 1930's and is beyond its useful life. This water main provides service to the south Middletown area.

Water CIP	\$2,200,000
TOTAL	\$2,200,000

Oxford State Road Improvements

A two-mile portion of Oxford State Road will be widened from Spurlino Way to Yankee Road. This improvement will add 1 left turn lanes, curb and gutter, drainage system, and heavy duty pavement to accommodate truck traffic. One traffic signal will be upgraded. Water main will be replaced and extended within the project limits.

OPWC Grant	\$700,000
OKI Grant	\$3,150,000
Storm Water CIP	\$1,350,000
Water CIP	\$750,000
TOTAL	\$5,950,000

System Replacement Program

Funding is set aside each year to address miscellaneous upgrades in the distribution system. This includes the correction of reoccurring problems or improvements, replacement of watermains prior to roadway resurfacing, and existing system modifications to eliminate low-pressure areas

Water CIP	\$100,000
TOTAL	\$100,000

GIS Program

The City is continuing efforts to implement a geographic information system.

Water CIP	\$10,000
TOTAL	\$10,000

Meter Replacement Performance Contract

The City entered into a 10 year performance contract with Johnson Controls as part of the City-wide meter replacement upgrades. The project is funded equally between the Water and Sewer Funds.

Water CIP	\$75,000
Sewer CIP	\$75,000
TOTAL	\$150,000

FUND SUMMARY FOR FUND 494
WATER CAPITAL RESERVE FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,352,394	\$1,631,500	\$2,063,806
REVENUES:			
Charges for Services	\$42,000	\$0	\$55,475
Interest Income	1,662	5,128	7,698
Reimbursements	53,942	55,475	0
Sale of Debt	542,958	2,905,668	0
Transfers	1,150,000	1,625,000	2,210,964
TOTAL REVENUES	<hr/> \$1,790,562	<hr/> \$4,591,271	<hr/> \$2,274,137
TOTAL RESOURCES	\$3,142,956	\$6,222,771	\$4,337,943
EXPENDITURES:			
Capital Outlay	\$1,511,457	\$4,158,965	\$3,535,000
TOTAL EXPENDITURES	<hr/> \$1,511,457	<hr/> \$4,158,965	<hr/> \$3,535,000
ENDING BALANCE DECEMBER 31	\$1,631,500	\$2,063,806	\$802,943

WATER CAPITAL RESERVE FUND
PROJECT DETAIL

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CAPITAL OUTLAY:				
494.010.54530	POWER SUBSTATION IMPROVEMENTS	\$9,348	\$0	\$0
494.014.54530	METER REPACEMENT CONTRACT	52,212	25,000	75,000
494.018.54530	WWTP FACILITY UPGRADES	0	0	400,000
494.019.54530	PRODUCTION WELL #18	5,321	44,414	0
494.020.54530	OXFORD STATE ROAD WATERMAIN	379,636	59,205	750,000
494.024.54530	CENTRAL AVE WATER MAINS	10,890	1,014,110	0
494.031.54530	ODOT URBAN PAVING PROGRAM	440,000	0	0
494.032.54530	CAPITAL REPAIRS - PERFECTION	542,958	2,905,668	0
494.631.54530	SYSTEM REPLACEMENT PROGRAM	65,375	100,000	100,000
494.720.54530	WATER GIS	5,719	10,000	10,000
494.858.54530	S VERITY WATERLINE REPLACEMENT	0	0	2,200,000
494.990.54200	IMPROVEMENTS OTHER THAN BUILDINGS	0	567	0
Total - CAPITAL OUTLAY		<u>1,511,457</u>	<u>4,158,965</u>	<u>3,535,000</u>
Grand Total		\$1,511,457	\$4,158,965	\$3,535,000

CAPITAL IMPROVEMENT PROGRAM

Project Descriptions

STORM WATER CAPITAL RESERVE FUND - \$1,600,000

Aberdeen Storm Sewer

The existing storm sewer on Aberdeen Drive between Rusmar Court and University Boulevard is undersized and floods during heavy rain events.

Storm Water Fund	<u>\$150,000</u>
TOTAL	<u>\$150,000</u>

Oxford State Road Improvements

A two-mile portion of Oxford State Road will be widened from Spurlino Way to Yankee Road. The improvements will add left turn lanes, curb and gutter, drainage system, and heavy duty pavement to accommodate truck traffic. One traffic signal will be upgraded. Water main will be replaced and extended within the project limits.

OPWC Grant	<u>\$700,000</u>
OKI Grant	<u>\$3,150,000</u>
Storm Water CIP	<u>\$1,350,000</u>
Water CIP	<u><u>\$750,000</u></u>
TOTAL	<u>\$5,950,000</u>

System Replacement Program

Funding is set aside each year to address miscellaneous upgrades in the drainage system. This includes the correction of reoccurring problems or improvements, replacement of storm sewers prior to a roadway resurfacing, and other unscheduled repairs.

Storm Water CIP	<u><u>\$50,000</u></u>
TOTAL	<u>\$50,000</u>

NPDES Compliance Program

The EPA's National Pollution Discharge Elimination System (NPDES) permit requires the City to address the six minimum control measures (MCM) on an annual basis. The items covered will include the annual permit fee, professional services for preparation of the annual report submitted to EPA and Storm Water Pollution Prevention Plans for various City facilities, membership in the Regional Storm Water Collaborative, and the creation of various public education and outreach materials as needed.

Storm Water CIP	<u><u>\$50,000</u></u>
TOTAL	<u>\$50,000</u>

FUND SUMMARY FOR FUND 415
STORM WATER CAPITAL RESERVE FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$969,379	\$1,087,717	\$589,895
REVENUES:			
Interest Income	\$1,411	\$6,353	\$4,424
Reimbursements	6,892	0	0
Transfers	1,134,936	1,134,936	1,284,936
TOTAL REVENUES	<hr/> \$1,143,238	<hr/> \$1,141,289	<hr/> \$1,289,360
TOTAL RESOURCES	\$2,112,617	\$2,229,006	\$1,879,255
EXPENDITURES:			
Capital Outlay	\$1,024,900	\$1,639,111	\$1,600,000
TOTAL EXPENDITURES	<hr/> \$1,024,900	<hr/> \$1,639,111	<hr/> \$1,600,000
ENDING BALANCE DECEMBER 31	\$1,087,717	\$589,895	\$279,255

STORM WATER CAPITAL RESERVE FUND
PROJECT DETAIL

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CAPITAL OUTLAY:				
415.829.54501	2014 PAVING PROGRAM	\$642,708	\$0	\$0
415.802.54501	YANKEE ROAD WIDENING	0	160,000	0
415.830.54501	ODOT URBAN PAVING PROGRAM	132,550	0	\$0
415.811.54501	SYSTEM REPLACEMENT PROGRAM	195,172	156,749	50,000
415.812.54501	NPDES COMPLIANCE	32,655	50,000	50,000
415.831.54501	OXFORD STATE RD IMPROVEMENTS	0	15,000	1,350,000
415.832.54501	CENTRAL AVE IMPROVEMENTS	0	750,000	0
415.816.54501	MAIN ST. IMPROVEMENTS	20,000	0	0
415.833.54501	ABERDEEN STORM SEWER	0	0	150,000
415.824.54501	PROJECT 116 AK	0	200,000	0
415.822.54501	LONG TERM CONTROL PLAN UPDATE	1,816	307,362	0
Total - CAPITAL OUTLAY		1,024,900	1,639,111	1,600,000
Grand Total		\$1,024,900	\$1,639,111	\$1,600,000

CAPITAL IMPROVEMENT PROGRAM

Project Descriptions

SEWER CAPITAL RESERVE FUND - \$2,700,000

WWTP Grit and Thickener Tank #2

The original equipment in the grit tank is severely worn and will be replaced with new equipment.

Sewer CIP	<u>\$425,000</u>
TOTAL	\$425,000

Interceptor Sewer Replacement, Phase 4 (CARRYOVER)

Continuation of the replacement/rehabilitation of the North Interceptor Sewer along the Great Miami River. The sewer is beyond its useful life. Several collapses have occurred in the last five years and were repaired under emergency contracts.

Sewer CIP	<u>\$1,000,000</u>
TOTAL	\$1,000,000

System Replacement Program

Funding is set aside each year to address miscellaneous upgrades/modifications in the collection system. This includes the correction of reoccurring problems or improvements, replacement of old sewer main prior to a roadway resurfacing, and other unscheduled repairs.

Sewer CIP	<u>\$790,000</u>
TOTAL	\$790,000

LTCP Development/Negotiations

The City is negotiating with USEPA on the implementation of a final Long Term Control Plan to address combined sewer overflows from our combined sewer system.

Sewer CIP	<u>\$400,000</u>
TOTAL	\$400,000

GIS Program

The City is continuing efforts to implement a geographic information system.

Sewer CIP	<u>\$10,000</u>
TOTAL	\$10,000

Meter Replacement Performance Contract

The City entered into a 10 year performance contract with Johnson Controls as part of the City-wide meter replacement upgrades. The project is funded equally between the Water and Sewer Funds.

Water CIP	<u>\$75,000</u>
Sewer CIP	<u>\$75,000</u>
TOTAL	\$150,000

FUND SUMMARY FOR FUND 495
SEWER CAPITAL RESERVE FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$3,381,811	\$3,134,537	\$1,000,100
REVENUES:			
Charges for Services	\$98,000	\$75,000	\$919,794
Interest Income	3,053	11,005	3,668
Miscellaneous Revenue	80	0	0
Sale of Bonds	111,810	0	0
Transfers	2,317,490	1,567,190	1,767,190
TOTAL REVENUES	<hr/> \$2,530,433	<hr/> \$1,653,195	<hr/> \$2,690,652
TOTAL RESOURCES	\$5,912,244	\$4,787,732	\$3,690,752
EXPENDITURES:			
Capital Outlay	\$2,777,706	\$3,787,632	\$2,700,000
TOTAL EXPENDITURES	<hr/> \$2,777,706	<hr/> \$3,787,632	<hr/> \$2,700,000
ENDING BALANCE DECEMBER 31	\$3,134,537	\$1,000,100	\$990,752

SEWER CAPITAL RESERVE FUND
PROJECT DETAIL

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CAPITAL OUTLAY:				
495.010.54540	METER REPLACEMENT CONTRACT	\$61,559	\$25,000	\$75,000
495.630.54540	LONG TERM CONTROL POLICY DEVELOP	349,954	1,260,439	400,000
495.631.54540	SYSTEM REPLACEMENT PROGRAM	422,513	259,720	865,000
495.694.54540	SECONDARY BASIN REPLACEMENT	0	0	0
495.721.54540	GIS	5,719	10,000	10,000
495.831.54540	THICKENER UPGRADE	37,967	0	350,000
495.834.54540	INTERCEPTOR SEWER REPLACE-PHASE 1	681,517	0	0
495.838.54540	BACKWATER PREVENTION PROGRAM	203,925	40,383	0
495.840.54540	INTERCEPTOR SEWER REPLACE-PHASE 2	638,090	116,373	1,000,000
495.841.54540	2014 STREET PAVING	8,211	0	0
495.842.54540	GERMANTOWN RD FORCE MAIN REPLACE	38,246	0	0
495.843.54540	SECONDARY CLARIFIER REPLACEMENT	218,196	281,804	0
495.844.54540	MOTOR STARTER REHABILITATION	0	200,000	0
495.845.54540	CAPITAL REPAIRS - PERFECTION	111,810	1,393,914	0
495.846.54540	PROJECT 116 AK	0	200,000	0
Total - CAPITAL OUTLAY		2,777,706	3,787,632	2,700,000
Grand Total		\$2,777,706	\$3,787,632	\$2,700,000

FUND SUMMARY FOR FUND 498
COMPUTER REPLACEMENT FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,025,655	\$2,011,058	\$1,653,208
REVENUES:			
Interest Income	\$1,874	\$9,610	\$9,610
Depreciation Charges	45,500	55,120	55,120
Miscellaneous Revenue	518	0	0
Transfers	75,398	77,420	77,420
TOTAL REVENUES	<hr/> \$123,290	<hr/> \$142,150	<hr/> \$142,150
TOTAL RESOURCES	\$2,148,945	\$2,153,208	\$1,795,358
EXPENDITURES:			
Capital Outlay	\$137,887	\$500,000	\$550,000
TOTAL EXPENDITURES	<hr/> \$137,887	<hr/> \$500,000	<hr/> \$550,000
ENDING BALANCE DECEMBER 31	\$2,011,058	\$1,653,208	\$1,245,358

COMPUTER REPLACEMENT FUND
PROJECT DETAIL

	Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CAPITAL OUTLAY:			
498.990.54300 COMPUTERS & OTHER PERIPHERALS	\$123,413	\$400,000	\$450,000
498.990.54320 OFFICE MACHINERY & EQUIPMENT	\$8,199	\$50,000	50,000
498.990.54370 COMPUTER SOFTWARE	\$6,275	\$50,000	50,000
Total - CAPITAL OUTLAY	137,887	500,000	550,000
Grand Total	\$137,887	\$500,000	\$550,000

FUND SUMMARY FOR FUND 499
PROPERTY DEVELOPMENT FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$520,254	\$401,362	\$262,962
REVENUES:			
Intergovernmental Revenue	\$72,528	\$55,000	\$55,000
Sale of Land	50,000	0	0
Miscellaneous Revenue	9,328	0	0
TOTAL REVENUES	\$131,856	\$55,000	\$55,000
TOTAL RESOURCES	\$652,110	\$456,362	\$317,962
EXPENDITURES:			
Contractual Services	\$157,519	\$168,400	\$175,000
Capital Outlay	93,230	25,000	28,000
TOTAL EXPENDITURES	\$250,748	\$193,400	\$203,000
ENDING BALANCE DECEMBER 31	\$401,362	\$262,962	\$114,962

PROPERTY DEVELOPMENT FUND
PROJECT DETAIL

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:				
499.990.52480	OTHER PROFESSIONAL SERVICE	\$105,532	\$98,400	\$100,000
499.990.52481	JOB CREATION INCENTIVE GRANT	0	60,000	0
499.990.52483	JCIG - PAC WORLDWIDE	12,935	0	0
499.990.52485	JCIG - BARRETT	30,033	0	30,033
499.990.52486	JCIG - METAL COATERS (NCI)	0	0	29,967
499.990.52520	MAINT OF LAND & BUILDINGS	0	0	10,000
499.990.52810	PROPERTY TAXES	9,019	10,000	5,000
Total - CONTRACTUAL SERVICES		157,519	168,400	175,000
CAPITAL OUTLAY:				
499.990.54400	BUILDINGS AND OTHER STRUCTURES	8,130	25,000	28,000
499.990.54520	STREETS & HIGHWAYS	85,100	0	0
Total - CAPITAL OUTLAY		93,230	25,000	28,000
Grand Total		\$250,748	\$193,400	\$203,000

FUND SUMMARY FOR FUND 485
ECONOMIC DEVELOPMENT BOND SERVICE FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$425,000
REVENUES:			
Sale of Bonds	\$0	\$1,965,000	\$0
Transfer from General Fund	0	0	158,118
TOTAL REVENUES	\$0	\$1,965,000	\$158,118
TOTAL RESOURCES	\$0	\$1,965,000	\$583,118
EXPENDITURES:			
Contractual Services	\$0	\$100,000	\$400,000
Capital Outlay	0	1,440,000	0
Debt Service	0	0	158,118
TOTAL EXPENDITURES	\$0	\$1,540,000	\$558,118
ENDING BALANCE DECEMBER 31	\$0	\$425,000	\$25,000

ECONOMIC DEVELOPMENT BOND SERVICE FUND
PROJECT DETAIL

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
	CONTRACTUAL SERVICES:			
485.990.52480	OTHER PROFESSIONAL SERVICE	\$0	\$100,000	\$400,000
	Total - CONTRACTUAL SERVICES	0	100,000	400,000
	CAPITAL OUTLAY:			
485.990.54401	PURCHASE REAL PROPERTY	0	1,440,000	0
	Total - CAPITAL OUTLAY	0	1,440,000	0
	DEBT SERVICE:			
485.990.57220	PAYMENT ON BONDS - PRINCIPAL	0	0	70,000
485.990.57320	INTEREST ON NOTES/BONDS	0	0	88,118
	Total - DEBT SERVICE	0	0	158,118
	Grand Total	\$0	\$1,540,000	\$558,118

Section 7

SPECIAL

ASSESSMENT

FUNDS

SPECIAL ASSESSMENTS

EXPENDITURES BY FUND

Fund	Actual 2014	Budget 2015	Budget 2016	\$ Increase (Decrease)	% Increase (Decrease)
Central Ave. Sidewalk, Curb, & Gutter	\$ -	\$ 200,000	\$ 130,000	\$ (70,000)	100.0%
ODOT Urban Paving Sidewalk, Curb & Gutter	-	-	65,000	65,000	0.0%
2015 Sidewalk, Curb, & Gutter	-	-	15,000	15,000	100.0%
Total	\$ -	\$ 200,000	\$ 210,000	\$ 10,000	5.0%

Table 7.1 Special Assessments expenditures

Definition of Special Assessment Funds

To accumulate costs for projects involving various improvements in Middletown. Property owners are assessed for part of the cost of the projects.

Central Ave. Sidewalk, Curb & Gutter

This fund will accumulate costs for repairs and/or replacement of sidewalk, curb and gutter along Central Avenue. Property owners will be partially assessed.

along State Route 4 between Girard and T ythus Avenue. Property owners will be partially assessed.

ODOT Urban Paving Sidewalk, Curb & Gutter

This fund will accumulate costs for repairs and/or replacement of sidewalk, curb and gutter

2016 Concrete Repair Program

To accumulate costs for repairs and/or replacement of defective sidewalk and curb or other concrete items at various locations throughout the City.

FUND SUMMARY FOR FUND 880
CENTRAL AVE. SIDEWALK, CURB, & GUTTER PROJECT FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
REVENUES:			
Special Assessments	\$0	\$400,000	\$130,000
Transfer Loan from Other Funds	0	(200,000)	0
TOTAL REVENUES	\$0	\$200,000	\$130,000
TOTAL RESOURCES	\$0	\$200,000	\$130,000
EXPENDITURES:			
Capital Outlay	\$0	\$200,000	\$130,000
TOTAL EXPENDITURES	\$0	\$200,000	\$130,000
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

**CENTRAL AVE. SIDEWALK, CURB, & GUTTER PROJECT FUND
PROJECT DETAIL**

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
880.990.54520	CAPITAL OUTLAY: SIDEWALK, CURB, & GUTTER	\$0	\$200,000	\$130,000
	Total - CAPITAL OUTLAY	0	200,000	130,000
	Grand Total	\$0	\$200,000	\$130,000

FUND SUMMARY FOR FUND 883
ODOT URBAN PAVING SIDEWALK, CURB AND GUTTER

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
REVENUES:			
Speical Assessments	\$0	\$0	\$65,000
TOTAL REVENUES	\$0	\$0	\$65,000
TOTAL RESOURCES	\$0	\$0	\$65,000
EXPENDITURES:			
Capital Outlay	\$0	\$0	\$65,000
TOTAL EXPENDITURES	\$0	\$0	\$65,000
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

**ODOT URBAN PAVING SIDEWALK, CURB AND GUTTER
PROJECT DETAIL**

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
883.990.54520	CAPITAL OUTLAY: SIDEWALK, CURB, & GUTTER Total - CAPITAL OUTLAY	\$0 0	\$0 0	\$65,000 65,000
	Grand Total		\$0	\$0 \$65,000

**FUND SUMMARY FOR FUND 884
2016 CONCRETE REPAIR PROGRAM**

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
REVENUES:			
Special Assessments	\$0	\$0	\$15,000
TOTAL REVENUES	<hr/> \$0	<hr/> \$0	<hr/> \$15,000
TOTAL RESOURCES	\$0	\$0	\$15,000
EXPENDITURES:			
Capital Outlay	\$0	\$0	\$15,000
TOTAL EXPENDITURES	<hr/> \$0	<hr/> \$0	<hr/> \$15,000
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

**2015 SIDEWALK, CURB, AND GUTTER PROGRAM
PROJECT DETAIL**

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
884.990.54520	CAPITAL OUTLAY:			
	CONCRETE IMPROVEMENTS	\$0	\$0	\$15,000
	Total - CAPITAL OUTLAY	0	0	15,000
	Grand Total	\$0	\$0	\$15,000

Section 8

ENTERPRISE

FUNDS

ENTERPRISE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2014	Budget 2015	Budget 2016	\$ Increase (Decrease)	% Increase (Decrease)
Water	\$6,954,302	\$8,058,341	\$8,800,753	\$742,412	9.2%
Storm Water	2,064,003	2,178,997	2,353,448	174,451	8.0%
Sewer	8,970,570	9,031,899	9,410,045	378,146	4.2%
Airport	337,493	529,538	384,100	(145,438)	-27.5%
Transit	1,424,867	1,546,104	4,220,355	2,674,251	173.0%
Wellfield Protection	318,597	958,872	467,711	(491,161)	-51.2%
Solid Waste Disposal	2,855,660	2,970,475	2,991,104	20,629	0.7%
Total	\$22,925,492	\$25,274,226	\$28,627,516	\$3,353,290	13.3%

Table 8.1 Enterprise Fund Expenditures

Definition of Enterprise Funds

To account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recorded primarily through user charges; or (b) where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose.

Enterprise Fund Summary

The summary in the above table lists the actual expenditures for 2014 as well as dollar and percentage comparisons between 2015 and 2016 budgeted expenditures. For the line item detail of each fund, please refer to the specific fund in the following pages of this section of the budget document.

Water Fund

This fund accounts for all revenues and expenditures of the City's water system. All operating expenditures, capital improvements, and debt service payments connected with the City water system are paid by this fund.

Water Fund Revenues

As shown on the pie chart (Figure 8.1) the City's metered water charges provide 99.9% of the revenue for this fund. The remaining is comprised of interest revenue and other miscellaneous revenue. A separate Water

Capital Reserve Fund has been set up in the Capital Projects Funds (see Section 6) to account for the capital improvements of the water system. An increase in the water rates is scheduled for 2016 and 2017 at the rate of 7.5% for each year.

Water Treatment Plant Facilities



ENTERPRISE FUNDS

Water Fund Expenditures

The expenditures in the Water Fund support Water Administration, where the customer accounts are maintained; the Water Treatment Division which operates and maintains the treatment plant facilities; and the Water Maintenance Division which maintains the water lines and installation and maintenance of water meters. In addition, capital improvements and debt service for the water system are paid from this fund.

Storm Water Fund

This fund was established in 2006 and accounts for the City's storm sewer system. All operating expenditures and capital improvements costs connected with the storm sewer system are paid by this fund.

Storm Water Fund Revenues

Revenues consist of fees that are based on the impervious surface of a property. Residential properties pay a flat rate based on the average impervious surface of 2,814 square feet of a typical residential lot. Non-residential properties pay an amount equal to the number of equivalent residential units of impervious surface area. Storm water charges comprise 99.9% of the revenues. A separate Storm Sewer Capital Reserve Fund has been set up in the Capital Projects Funds to account for the capital improvements of the storm sewer system. The Storm Sewer Fund will transfer approximately 54.6% of the customer payments into the Storm Sewer Capital Reserve Fund for these improvements. The remaining 45.4% of revenues will fund all other operating expenditures.

Storm Sewer Fund Expenditures

Expenditures in this fund support the Storm Water Maintenance Division which maintains storm water collection mains and catch basins; administrative support; and capital improvement projects (see Section 6 - Storm Water Capital Reserve Fund).

Sewer Fund

This fund accounts for the City's wastewater treatment system. All operating expenditures, capital improvements, and debt service costs connected with the wastewater treatment system are paid by this fund.

Sewer Fund Revenues

The Sewer Fund's metered sewer charges account for 99.9% of the revenue for this fund. A separate Sewer Capital Reserve Fund has been set up in the Capital Projects Funds (see Section 6) to account for the capital improvements of the sewer system. Capital improvements are as outlined in the City's five-year Sewer Capital Improvement Plan. The Sewer Fund is transferring approximately 18.8% of the customer payments into the Sewer Capital Reserve Fund for these improvements.



Wastewater Treatment Plant Facilities

Sewer Fund Expenditures

The expenditures in the Sewer Fund consist of Sewer Administration where the customer accounts are maintained in conjunction with the Water Administration Division; the Public Works and Utilities Administration Division manages the City's water, sewer, and refuse utilities; the Wastewater Treatment Division which operates and maintains the Wastewater Treatment Plant; and the Sewer Maintenance Division which maintains the sanitary sewer system. Capital improvements to the sewer system and debt payments are also made from this fund.

ENTERPRISE FUNDS

Airport Fund

This fund accounts for the operation of the Middletown Regional Airport/Hook Field. The major source of revenue is hangar lease payments. A twenty - year bond was issued in 2008 to purchase the buildings at the airport from a privately owned company.



The major airport operating costs include contractual service charges for an airport manager, liability insurance, utilities, and debt payments.

Transit System Fund

This fund accounts for the operation of the City's public bus line system. Major revenues include federal and state transit operating and capital improvement subsidies.

Well Field Protection Fund

This fund accounts for the revenues of the well field protection fee. The expenditures in this fund include management of the well field, water well network (sampling and reporting to Ohio Environmental Protection Agency), and reserve funds for emergency response and risk management to assist businesses in the well field protection zone with the best management practices.

Solid Waste Disposal Fund

This fund accounts for the City's solid waste disposal programs. The program includes refuse pickup and recycling by a private contractor for all households who live in the City limits.

WATER FUND

Revenues	2014 Actual	2015 Budget	2016 Budget
Water Charges	\$ 7,427,333	\$ 7,509,857	\$ 8,073,096
Interest Income	1,716	10,153	9,422
Miscellaneous Revenue	3,965	1,225	1,225
Total	\$ 7,433,013	\$ 7,521,235	\$ 8,083,743

Table 8.2 Water Fund Revenues for 2014-2016

Division Expenditures	2014 Actual	2015 Budget	2016 Budget
Water Administration	\$ 371,992	\$ 404,754	\$ 425,079
Water Treatment	2,125,499	2,408,117	2,446,801
Water Maintenance	1,579,095	1,596,351	1,646,578
Debt Service	715,311	971,882	973,581
Administrative Support	978,706	1,017,527	1,061,999
Capital Improvements	1,150,000	1,625,000	2,210,964
Transfers	33,699	34,710	35,751
Total	\$ 6,954,302	\$ 8,058,341	\$ 8,800,753

Table 8.3 Water Fund division expenditures for 2014-2016

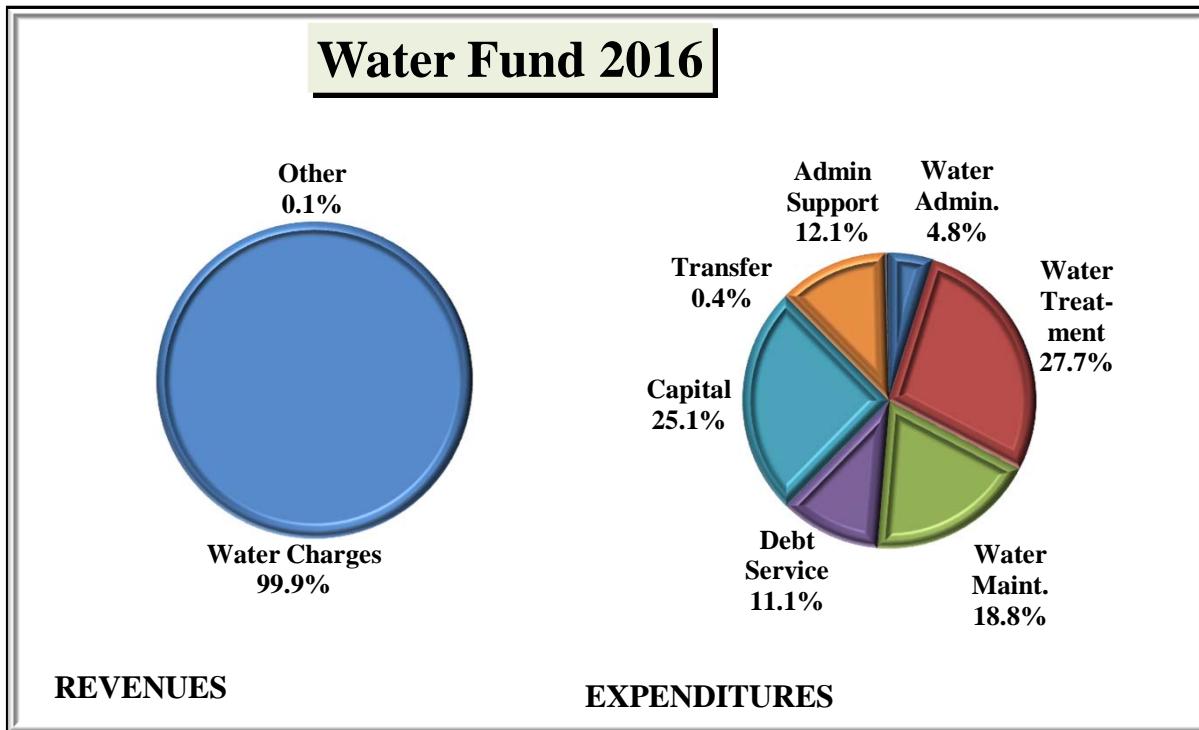
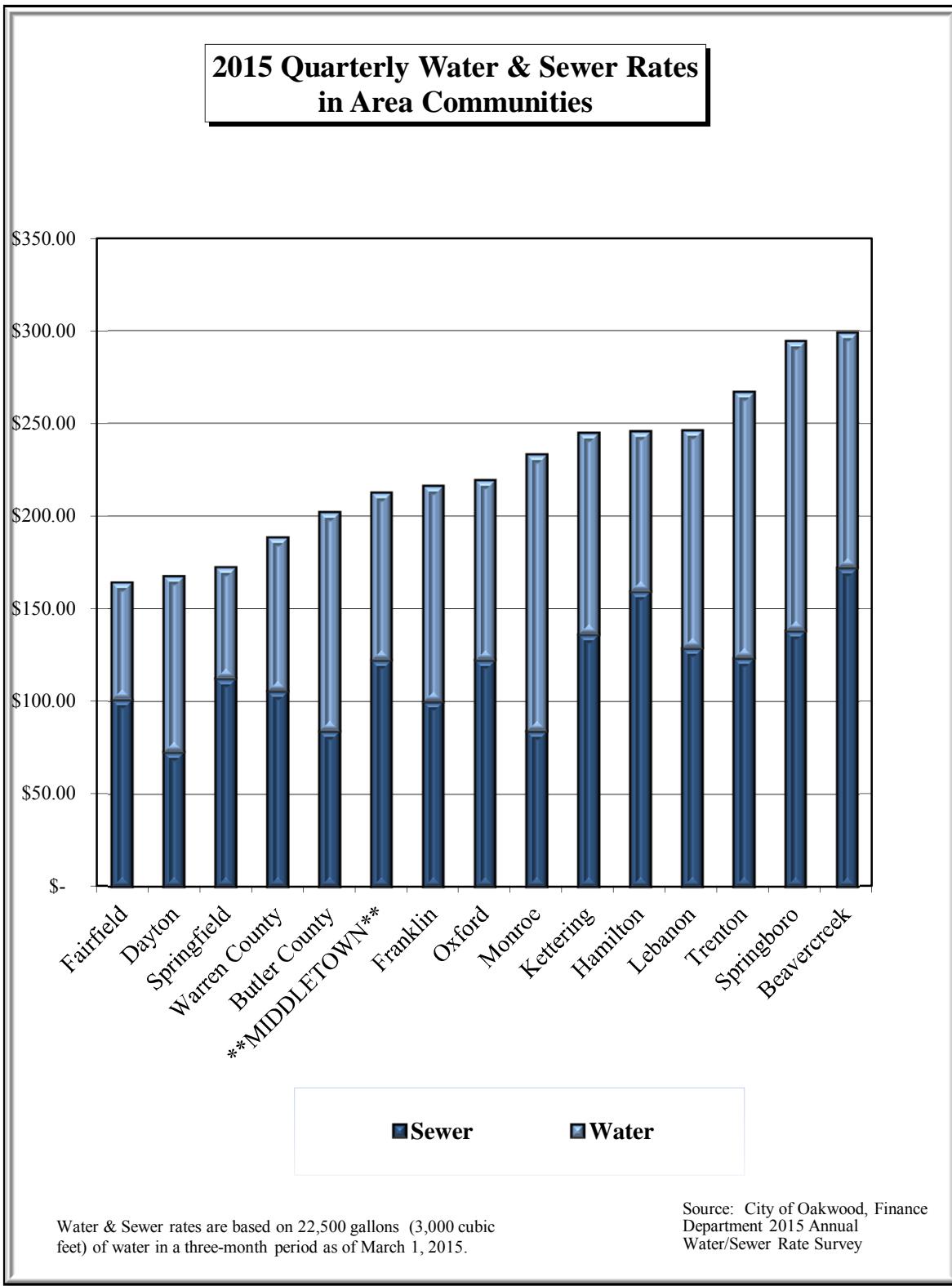


Figure 8.1 Water Fund revenues and division expenditures for year 2016

**Figure 8.2** Comparison of Water & Sewer rates in area communities

PUBLIC WORKS - WATER TREATMENT DIVISION**Summary**

The Water Treatment Division provides a safe, reliable supply of high quality drinking water to meet the needs of the City of Middletown and surrounding areas. The Water Treatment Plant operates 24 hours a day, seven days a week to produce an average of 8.67 million gallons per day of potable water.

Goals and Objectives

Goal 1: Maintain approved OEPA wellfield pumping capacity by rehabilitating production wells 17 and 18 due to immediate need to restore source water capacity to supply new industry in the absence of OEPA approval of new well project in 2015.

Goal 2: Begin phased project to upgrade pumps and control system at Kensington booster station.

Goal 3: Continue to upgrade and integrate Treatment Plant Operations and Laboratory SCADA.

Goal 4: Upgrade Treatment Plant process equipment and components as necessary to maintain our ability to produce and sell drinking water to new industry and surrounding communities.

Goal 5: Provide plant specific training to Operations staff to promote efficient and safe treatment of drinking water.

Service Measures

	<u>2014 Actual</u>	<u>2015 Estimate</u>	<u>2016 Estimate</u>
Restricted water use in days	0 days	0 days	0 days
Average Flow (million gallons of water per day)	8.29 MGD	8.67 MGD	9.00 MGD
Cost per million gallons of water treated	\$738	\$700	\$726

PUBLIC WORKS - WATER MAINTENANCE DIVISION

Summary

The purpose of the Water Maintenance Division is to maintain and transport clean, safe potable water at an adequate pressure and volume in a cost effective manner by performing regularly scheduled maintenance functions, maintaining and repairing water mains, fire hydrants, and water services.

Some of the work performed is:

- Maintain approximately 335 miles of water mains
- Maintain, repair, and/or replace approximately 2,303 fire hydrants and 6,083 valves
- Maintain, repair, and/or replace approximately 24,230 water service lines
- Install new water services
- Perform approximately 15,600 service orders per year such as water service turn on/off, check for leaks, water meter rereads, and installation and maintenance of water meters (performed by Water Meter Service Workers).



Goals and Objectives

Goal 1: Replace twelve inch spiral weld water main on Old Verity Parkway.

Goal 2: Replace water main on Central Ave from University to Central.

Goal 3: Tie in twelve inch water main on Oxford State Road from Breiel to Ottawa.

Goal 4: Continue to promote Ohio EPA certification of all operators and improve the skills of the maintenance staff through additional training.



Service Measures

	<u>2014 Actual</u>	<u>2015 Estimate</u>	<u>2016 Estimate</u>
Water main breaks	83 breaks	110 breaks	110 breaks
Operation cost per mile of main	\$799.58	\$850.00	\$850.00
Number of fire hydrants repaired	60 hydrants	50 hydrants	50 hydrants
Number of water services repaired	119 services	120 services	120 services
Number of water meter service calls	15,675 calls	20,000 calls	20,000 calls

FUND SUMMARY FOR FUND 510
WATER FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,785,593	\$2,264,304	\$1,727,198
REVENUES:			
Charges for Services	\$7,427,333	\$7,509,857	\$8,073,096
Interest Income	1,716	10,153	9,422
Miscellaneous Revenue	3,965	1,225	1,225
<hr/> TOTAL REVENUES	<hr/> \$7,433,013	<hr/> \$7,521,235	<hr/> \$8,083,743
<hr/> TOTAL RESOURCES	<hr/> \$9,218,606	<hr/> \$9,785,539	<hr/> \$9,810,941
EXPENDITURES:			
Personal Services	\$2,198,272	\$2,325,381	\$2,430,482
Contractual Services	1,897,011	2,078,257	2,136,866
Commodities	767,587	845,702	846,733
Capital Outlay	192,423	177,409	166,376
Debt Service	715,311	971,882	973,581
Transfers	1,183,699	1,659,710	2,246,715
<hr/> TOTAL EXPENDITURES	<hr/> \$6,954,302	<hr/> \$8,058,341	<hr/> \$8,800,753
<hr/> ENDING BALANCE DECEMBER 31	<hr/> \$2,264,304	<hr/> \$1,727,198	<hr/> \$1,010,188

CITY OF MIDDLETOWN, OHIO

2016 BUDGET

WATER FUND
WATER ADMINISTRATION

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
EXECUTIVE ACCOUNT CLERK (186)		1	1	1
SENIOR ACCOUNT CLERK (188)		3	3	3
PERSONAL SERVICES:				
510.560.51110 SALARIES & WAGES		\$165,492	\$162,672	\$170,351
510.560.51120 OVERTIME WAGES		349	5,286	5,338
510.560.51211 PERS		23,332	23,514	24,597
510.560.51220 WORKERS COMPENSATION		2,325	6,718	12,298
510.560.51230 GROUP HEALTH INSURANCE		41,967	43,078	46,527
510.560.51270 MEDICARE-CITY SHARE		2,302	2,436	2,547
510.560.51275 LIFE INSURANCE		205	242	242
510.560.51290 EMPLOYEE AWARDS		0	1,225	2,000
Total - PERSONAL SERVICES		235,973	245,171	263,900
CONTRACTUAL SERVICES:				
510.560.52230 POSTAGE & POSTAL CHARGES		44,983	52,500	52,500
510.560.52330 RADIO MAINTENANCE		220	222	222
510.560.52480 OTHER PROFESSIONAL SERVICES		45,882	60,000	60,000
510.560.52490 OUTSIDE PRINTING		13,272	15,000	15,000
510.560.52510 MAINTENANCE OF EQUIPMENT		161	500	516
510.560.52660 PROPERTY INSURANCE		25,520	25,520	26,000
510.560.52920 MEMBERSHIPS, BOOKS, PERIODICALS		74	70	70
510.560.52980 MISC CONTRACTUAL SERVICES		3,437	4,000	5,000
Total - CONTRACTUAL SERVICES		133,548	157,812	159,308
COMMODITIES:				
510.560.53100 OFFICE SUPPLIES		1,218	1,000	1,000
510.560.53250 CLEANING SUPPLIES		8	20	20
510.560.53510 SUPPLIES TO MAINTAIN EQUIP		927	700	800
Total - COMMODITIES		2,153	1,720	1,820
CAPITAL OUTLAY:				
510.560.54311 RADIO DEPRECIATION		50	51	51
510.560.54320 OFFICE MACHINERY & EQUIPMENT		267	0	0
Total - CAPITAL OUTLAY		317	51	51
Grand Total		\$371,992	\$404,754	\$425,079

CITY OF MIDDLETOWN, OHIO
2016 BUDGET
**WATER FUND
WATER TREATMENT**

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
TREATMENT PLANT MECHANIC (184)		2	2	2
PROCESS CONTROL SUPERVISOR (182)		1	1	1
TREATMENT PLANT LAB ANALYST (184)		1	1	1
WATER TREATMENT MANAGER (176)		1	1	1
SECRETARY III (187)		1	1	1
TREATMENT PLANT OPERATOR III (184)		1	0	0
TREATMENT PLANT OPERATOR II (185)		3	3	2
TREATMENT PLANT OPERATOR I (186)		2	3	4
PT ASSISTANT LAB ANALYST (186)		1248 HRS	1248 HRS	1248 HRS
PERSONAL SERVICES:				
510.561.51110 SALARIES & WAGES		\$615,985	\$653,490	\$666,354
510.561.51120 OVERTIME WAGES		20,333	22,535	22,760
510.561.51211 PERS		86,977	94,644	96,476
510.561.51220 WORKERS COMPENSATION		9,536	27,041	48,238
510.561.51230 GROUP HEALTH INSURANCE		158,280	173,550	166,689
510.561.51250 CLOTHING ALLOWANCE		1,252	0	5,500
510.561.51270 MEDICARE-CITY SHARE		8,950	9,802	9,992
510.561.51275 LIFE INSURANCE		710	848	848
510.561.51290 EMPLOYEE AWARDS		0	3,827	6,250
Total - PERSONAL SERVICES		902,023	985,737	1,023,107
CONTRACTUAL SERVICES:				
510.561.52110 TRAVEL & TRAINING		4,143	7,000	9,000
510.561.52210 UTILITIES-GAS & ELECTRIC		441,852	448,000	448,000
510.561.52120 MILEAGE REIMBURSEMENT		91	500	200
510.561.52222 TELEPHONE LINE CHARGES		1,758	1,800	1,800
510.561.52310 MUNICIPAL GARAGE CHARGES		8,088	10,487	10,487
510.561.52330 RADIO MAINTENANCE		870	879	870
510.561.52480 OTHER PROFESSIONAL SERVICES		80,637	126,793	136,793
510.561.52510 MAINTENANCE OF EQUIPMENT		48,308	56,000	56,000
510.561.52520 MAINTENANCE OF FACILITIES		14,778	22,000	22,000
510.561.52820 LICENSES & PERMITS		25,421	25,000	25,000
510.561.52920 MEMBERSHIPS BOOKS PERIODICALS		3,411	4,500	4,500
Total - CONTRACTUAL SERVICES		629,357	702,959	714,650
COMMODITIES:				
510.561.53100 OFFICE SUPPLIES		2,169	1,500	1,500
510.561.53220 DRUGS/MEDICAL SUPPLIES		794	500	800
510.561.53230 PURCHASE OF UNIFORMS		4,298	7,700	2,200
510.561.53250 CLEANING SUPPLIES		1,534	2,000	2,000
510.561.53340 LUBRICANTS		500	500	0
510.561.53510 SUPPLIES TO MAINTAIN EQUIPMENT		22,262	30,000	28,077
510.561.53520 SUPPLIES TO MAINTAIN BLDGS		11,483	18,000	18,000
510.561.53610 SMALL TOOLS & EQUIPMENT		2,596	2,500	2,500
510.561.53620 MAJOR TOOLS & EQUIPMENT		4,437	3,950	3,950
510.561.53710 CHEMICALS & LAB SUPPLIES		523,933	612,492	620,771
Total - COMMODITIES		574,005	679,142	679,798
CAPITAL OUTLAY				
510.561.54300 COMPUTERS/OTHER PERIPHERALS		3,421	1,500	1,500
510.561.54310 AUTOS & TRUCKS DEPRECIATION		8,100	27,233	16,200
510.561.54311 RADIO DEPRECIATION		146	146	146
510.561.54320 OFFICE MACHINERY & EQUIPMENT		375	2,000	2,000
510.561.54360 OTHER EQUIPMENT		6,984	7,100	7,100
510.561.54370 COMPUTER SOFTWARE		1,090	2,300	2,300
Total - CAPITAL OUTLAY		20,115	40,279	29,246
Grand Total		\$2,125,499	\$2,408,117	\$2,446,801

CITY OF MIDDLETOWN, OHIO

2016 BUDGET

**WATER FUND
WATER MAINTENANCE**

	Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:			
PUBLIC WORKS SUPERINTENDENT (177)	1	1	1
SECRETARY III (187)	1	1	1
PUBLIC WORKS LEADER (182)	2	2	2
EQUIPMENT OPERATOR (PW4)	7	7	7
MAINTENANCE WORKER (PW3)	4	4	4
PERSONAL SERVICES:			
510.562.51110 SALARIES & WAGES	\$678,665	\$680,356	\$687,170
510.562.51120 OVERTIME WAGES	63,111	83,384	84,218
510.562.51211 PERS	100,712	104,350	107,994
510.562.51220 WORKERS COMPENSATION	25,642	29,814	53,997
510.562.51230 GROUP HEALTH INSURANCE	166,010	165,305	174,447
510.562.51250 CLOTHING ALLOWANCE	6,420	6,500	7,600
510.562.51270 MEDICARE-CITY SHARE	10,489	10,808	11,185
510.562.51275 LIFE INSURANCE	811	949	949
510.562.51280 AFSCME CARE PLAN	8,415	8,415	8,415
510.562.51290 EMPLOYEE AWARDS	0	4,592	7,500
Total - PERSONAL SERVICES	1,060,276	1,094,473	1,143,475
CONTRACTUAL SERVICES:			
510.562.52110 TRAVEL & TRAINING	189	400	500
510.562.52111 MANDATORY TRAVEL & TRAINING	624	1,650	2,000
510.562.52210 UTILITIES-GAS & ELECTRIC	7,108	10,000	10,000
510.562.52222 TELEPHONE LINE CHARGES	4,751	6,000	6,000
510.562.52310 MUNICIPAL GARAGE CHARGES	106,541	134,451	134,451
510.562.52330 RADIO MAINTENANCE	4,166	4,208	4,208
510.562.52340 EQUIPMENT & VEHICLE RENTAL	0	500	1,000
510.562.52480 OTHER PROFESSIONAL SERVICES	24,487	25,000	25,000
510.562.52490 OUTSIDE PRINTING	220	250	250
510.562.52510 MAINTENANCE OF EQUIPMENT	186	2,000	2,500
510.562.52520 MAINTENANCE OF FACILITIES	1,787	7,000	6,500
510.562.52810 PROPERTY TAXES	1,682	3,500	3,500
510.562.52820 LICENSES & PERMITS	337	500	500
510.562.52920 MEMBERSHIPS BOOKS PERIODICALS	491	1,000	1,000
510.562.52970 UNIFORM RENTAL SERVICE	2,829	3,500	3,500
Total - CONTRACTUAL SERVICES	155,400	199,959	200,909
COMMODITIES:			
510.562.53100 OFFICE SUPPLIES	967	2,000	2,000
510.562.53220 DRUGS/MEDICAL SUPPLIES	0	150	150
510.562.53230 PURCHASE OF UNIFORMS	2,326	3,500	3,500
510.562.53250 CLEANING SUPPLIES	996	1,000	1,000
510.562.53295 TRAFFIC CONTROL SUPPLIES	0	3,000	3,000
510.562.53510 SUPPLIES TO MAINTAIN EQUIPMENT	5,352	5,950	5,000
510.562.53520 SUPPLIES TO MAINTAIN BLDGS	165,854	136,740	137,465
510.562.53610 SMALL TOOLS & EQUIPMENT	1,848	2,500	3,000
510.562.53620 MAJOR TOOLS & EQUIPMENT	14,087	10,000	10,000
Total - COMMODITIES	191,430	164,840	165,115
CAPITAL OUTLAY:			
510.562.54310 AUTOS & TRUCKS DEPRECIATION	154,053	109,907	109,907
510.562.54311 RADIO DEPRECIATION	2,150	2,172	2,172
510.562.54530 WATER PLANT & DISTRIBUTION	15,788	25,000	25,000
Total - CAPITAL OUTLAY	171,991	137,079	137,079
Grand Total	\$1,579,095	\$1,596,351	\$1,646,578

WATER FUND**DEBT SERVICE, ADMINISTRATIVE SERVICES & TRANSFERS**

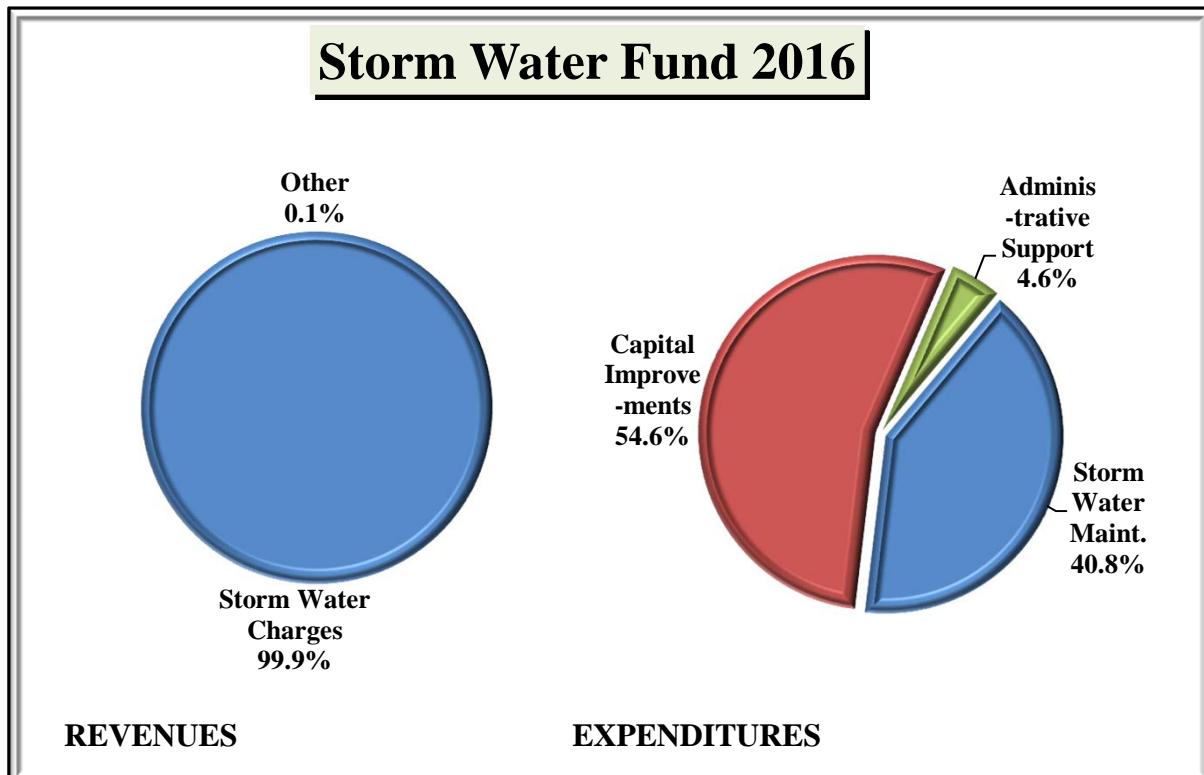
		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
DEBT SERVICE				
DEBT SERVICE:				
510.901.57110	BOND PRINCIPAL	\$163,296	\$352,184	\$363,016
510.901.57220	PRINCIPAL PAYMENT FOR METER LEASE	433,340	450,938	467,815
510.901.57310	INTEREST ON BONDS	71,892	139,574	130,441
510.901.57330	INTEREST PAYMENTS ON METER LEASE	46,783	29,186	12,309
	Total - DEBT SERVICE	<u>715,311</u>	<u>971,882</u>	<u>973,581</u>
	Grand Total	\$715,311	\$971,882	\$973,581
ADMINISTRATIVE SERVICES				
CONTRACTUAL SERVICES:				
510.902.52345	ADMINISTRATIVE FEES	\$978,706	\$1,008,067	\$1,038,309
510.902.52346	HEALTH ADMIN FEES	0	9,460	23,690
	Total - CONTRACTUAL SERVICES	<u>978,706</u>	<u>1,017,527</u>	<u>1,061,999</u>
	Grand Total	\$978,706	\$1,017,527	\$1,061,999
TRANSFERS				
TRANSFERS:				
510.915.58190	TRANS TO COMPUTER REPLACEMENT	\$33,699	\$34,710	\$35,751
510.915.58210	TRANS TO WATER CAPITAL RESERVE	1,150,000	1,625,000	2,210,964
	Total - TRANSFERS	<u>1,183,699</u>	<u>1,659,710</u>	<u>2,246,715</u>
	Grand Total	\$1,183,699	\$1,659,710	\$2,246,715

STORM WATER FUND

Revenues	2014		2015		2016	
	Actual		Budget		Budget	
Storm Water Charges	\$ 1,699,030		\$ 1,831,545		\$ 1,953,648	
Interest Income		516		2,063		1,259
Miscellaneous Revenue		10,071		0		0
Total	\$ 1,709,617		\$ 1,833,608		\$ 1,954,907	

Table 8.4 Storm Water Fund Revenues for 2014-2016

Division Expenditures	2014		2015		2016	
	Actual		Budget		Budget	
Storm Water Maintenance	\$ 821,885		\$ 935,807		\$ 959,176	
Capital Improvements		1,134,936		1,134,936		1,284,936
Administrative Support		107,182		108,254		109,336
Total	\$ 2,064,003		\$ 2,178,997		\$ 2,353,448	

Table 8.5 Storm Water Fund division expenditures for 2014-2016**Figure 8.3** Storm Water Fund revenues and division expenditures for year 2016

PUBLIC WORKS - STORM WATER MAINTENANCE DIVISION

Summary

The purpose of the Storm Water Maintenance Division is to provide cost effective transport of storm water by performing regularly scheduled maintenance tasks. These tasks include maintenance repairs to storm water collection mains, catch basins, detention basins, ditches and street berms as well as performing larger complex repairs and new construction.

Some of the work of this division includes maintaining the following:

- 40 miles of ditches
- 95 miles of storm sewer lines with 2,112 manholes
- 3 storm water lift stations
- 144 miles of primary & secondary streams & channels
- 5672 storm water inlets
- Several miles of street berm
- Concrete work throughout the city for all departments



Goals and Objectives

- Goal 1: Physical and video inspections of storm water piping system, repair or replace defective pipe
- Goal 2: Paint and stencil catch basin lids
- Goal 3: Monitor illicit discharges and inspections of detention / retention basins with routine weed removal from basins
- Goal 4: Remove debris from city culverts and ditch lines
- Goal 5: Address "high water" complaints during rain events / remove debris from flooded areas
- Goal 6: Perform concrete repairs / replacements where needed
- Goal 7: Reduce storm water conveyed contaminants, solids and debris to Waste Water Treatment Plant
- Goal 8: Stenciling of Storm Water inlet lids for pollution prevention
- Goal 9: Repair and replacement of aging Storm Water and combined system infrastructure.



Service Measures

	<u>2014 Actual</u>	<u>2015 Estimate</u>	<u>2016 Estimate</u>
Total feet storm main cleaned	9,290 ft.	5,800 ft.	7,000 ft.
Number of detention basins	9 basins	9 basins	9 basins
Number of inlets replaced or repaired	98 inlets	97 inlets	95 inlets
Number of flood events	11 events	7 events	11 events

FUND SUMMARY FOR FUND 515
STORM WATER FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,216,369	\$861,983	\$516,594
REVENUES:			
Charges for Services	\$1,699,030	\$1,831,545	\$1,953,648
Interest Income	516	2,063	1,259
Miscellaneous Revenue	10,071	0	0
TOTAL REVENUES	<hr/> \$1,709,617	<hr/> \$1,833,608	<hr/> \$1,954,907
TOTAL RESOURCES	\$2,925,986	\$2,695,591	\$2,471,501
EXPENDITURES:			
Personal Services	\$545,009	\$568,056	\$640,777
Contractual Services	214,696	251,889	254,191
Commodities	42,216	48,200	50,000
Capital Outlay	127,147	175,916	123,544
Transfers	1,134,936	1,134,936	1,284,936
TOTAL EXPENDITURES	<hr/> \$2,064,003	<hr/> \$2,178,997	<hr/> \$2,353,448
ENDING BALANCE DECEMBER 31	\$861,983	\$516,594	\$118,053

CITY OF MIDDLETOWN, OHIO
2016 BUDGET
STORM WATER FUND
STORM WATER MAINTENANCE

	Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:			
PUBLIC WORKS SUPERINTENDENT (177)	1	1	1
PUBLIC WORKS LEADER (182)	1	1	1
EQUIPMENT OPERATOR (PW4)	3	3	3
MAINTENANCE WORKER (PW3)	2	2	2
SENIOR ENGINEER (176)	0	1040 hrs	1040 hrs
PERSONAL SERVICES			
515.461.51110 SALARIES & WAGES	\$352,280	\$361,921	\$392,604
515.461.51120 OVERTIME WAGES	21,591	20,000	22,000
515.461.51211 PERS	52,553	53,469	58,045
515.461.51220 WORKERS' COMPENSATION	4,916	15,277	29,022
515.461.51230 GROUP HEALTH INSURANCE	100,511	102,085	119,919
515.461.51250 CLOTHING ALLOWANCE	2,831	3,150	3,800
515.461.51270 MEDICARE-CITY SHARE	5,262	5,538	6,012
515.461.51275 LIFE INSURANCE	411	495	535
515.461.51280 AFSCME CARE PLAN	4,654	3,825	4,590
515.461.51290 EMPLOYEE AWARDS	0	2,296	4,250
Total - PERSONAL SERVICES	545,009	568,056	640,777
CONTRACTUAL SERVICES:			
515.461.52110 TRAVEL & TRAININC	836	1,250	1,250
515.461.52111 MANDATORY TRAINING	956	1,500	1,500
515.461.52210 UTILITIES-GAS & ELECTRIC	12,389	12,000	14,500
515.461.52222 TELEPHONE LINE CHARGES	1,679	1,680	1,900
515.461.52310 MUNICIPAL GARAGE CHARGE	71,179	84,664	84,664
515.461.52330 RADIO MAINTENANCE	636	641	641
515.461.52480 OTHER PROFESSIONAL SERVICES	2,056	8,500	8,500
515.461.52481 CONTRACTUAL MOWINC	14,218	20,000	22,000
515.461.52510 MAINTENANCE OF EQUIF	531	1,200	1,200
515.461.52520 MAINTENANCE OF FACILITIE	1,929	10,000	6,000
515.461.52820 LICENSES & PERMITS	0	100	100
515.461.52920 MEMBERSHIPS,BOOKS,PERIODICALS	189	100	100
515.461.52970 UNIFORM RENTAL SERVICE	916	2,000	2,500
Total - CONTRACTUAL SERVICES	107,514	143,635	144,855
COMMODITIES:			
515.461.53100 OFFICE SUPPLIES	364	400	400
515.461.53220 DRUGS/MEDICAL SUPPLIES	43	100	100
515.461.53230 PURCHASE OF UNIFORMS	200	900	900
515.461.53250 CLEANING SUPPLIES	28	400	200
515.461.53295 TRAFFIC CONTROL SUPPLIES	200	400	400
515.461.53510 SUPPLIES TO MAINTAIN EQUIPMENT	2,476	3,000	3,000
515.461.53520 SUPPLIES TO MAINTAIN BUILDING	25,413	24,500	26,500
515.461.53610 SMALL TOOLS & EQUIPMENT	1,674	3,500	3,500
515.461.53620 MAJOR TOOLS & EQUIPMENT	11,819	15,000	15,000
Total - COMMODITIES	42,216	48,200	50,000
CAPITAL OUTLAY			
515.461.54300 COMPUTER & OTHER PERIPHERALS	0	200	200
515.461.54310 AUTOS AND TRUCK DEPR	126,709	175,274	122,902
515.461.54311 RADIO DEPRECIATION	438	442	442
Total - CAPITAL OUTLAY	127,147	175,916	123,544
Grand Total	\$821,885	\$935,807	\$959,176

STORM WATER FUND
ADMINISTRATIVE SERVICES & TRANSFERS

	Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
ADMINISTRATIVE SERVICES			
CONTRACTUAL SERVICES:			
515.902.52345 ADMINISTRATIVE FEES	\$107,182	\$108,254	\$109,336
Total - CONTRACTUAL SERVICES	107,182	108,254	109,336
Grand Total	\$107,182	\$108,254	\$109,336
TRANSFERS			
TRANSFERS:			
515.915.58307 TRANS TO STORM WATER CAPITAL RESE	\$1,134,936	\$1,134,936	\$1,284,936
Total - TRANSFERS	1,134,936	1,134,936	1,284,936
Grand Total	\$1,134,936	\$1,134,936	\$1,284,936

SEWER FUND

Revenues	2014 Actual	2015 Budget	2016 Budget
Sewer Charges	\$ 9,011,116	\$ 8,447,936	\$ 8,447,936
Interest Income	2,400	4,557	5,412
Miscellaneous Revenue	14,617	0	0
Total	\$ 9,028,133	\$ 8,452,493	\$ 8,453,348

Table 8.6 Sewer Fund Revenues for 2014-2016

Division Expenditures	2014 Actual	2015 Budget	2016 Budget
Public Works & Utilities Admin	\$ 225,077	\$ 379,532	\$ 509,725
Sewer Administration	334,806	433,173	451,593
Wastewater Treatment	2,858,155	3,202,974	3,240,710
Sewer Maintenance	1,141,084	1,245,519	1,194,014
Capital Improvements	2,317,490	1,567,190	1,767,190
Debt Service	1,081,554	1,151,274	1,149,063
Administrative Support	978,706	1,017,527	1,061,999
Transfers	33,699	34,710	35,751
Total	\$ 8,970,570	\$ 9,031,899	\$ 9,410,045

Table 8.7 Sewer Fund division expenditures for 2014-2016

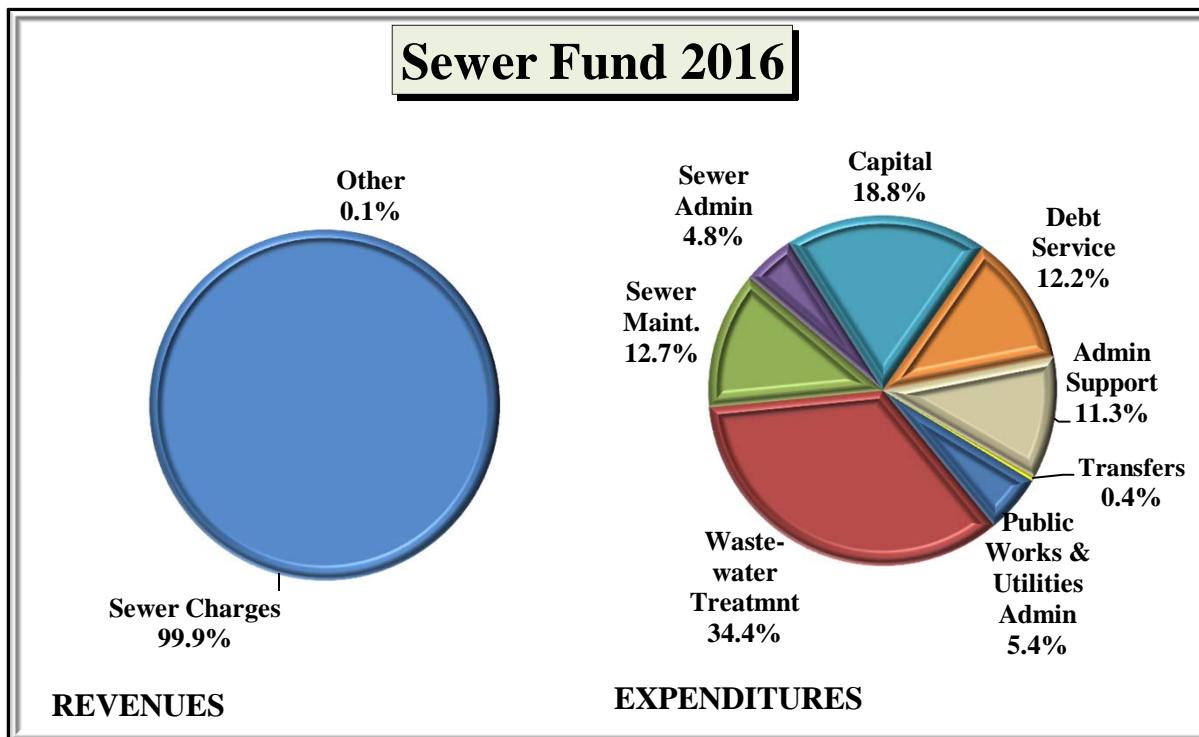


Figure 8.4 Sewer Fund revenues and division expenditures for year 2016

CAPITAL IMPROVEMENT PROGRAM

Project Descriptions

STORM WATER CAPITAL RESERVE FUND - \$1,600,000

Aberdeen Storm Sewer

The existing storm sewer on Aberdeen Drive between Rusmar Court and University Boulevard is undersized and floods during heavy rain events.

Storm Water Fund	<u>\$150,000</u>
TOTAL	<u>\$150,000</u>

Oxford State Road Improvements

A two-mile portion of Oxford State Road will be widened from Spurlino Way to Yankee Road. The improvements will add left turn lanes, curb and gutter, drainage system, and heavy duty pavement to accommodate truck traffic. One traffic signal will be upgraded. Water main will be replaced and extended within the project limits.

OPWC Grant	<u>\$700,000</u>
OKI Grant	<u>\$3,150,000</u>
Storm Water CIP	<u>\$1,350,000</u>
Water CIP	<u><u>\$750,000</u></u>
TOTAL	<u>\$5,950,000</u>

System Replacement Program

Funding is set aside each year to address miscellaneous upgrades in the drainage system. This includes the correction of reoccurring problems or improvements, replacement of storm sewers prior to a roadway resurfacing, and other unscheduled repairs.

Storm Water CIP	<u><u>\$50,000</u></u>
TOTAL	<u>\$50,000</u>

NPDES Compliance Program

The EPA's National Pollution Discharge Elimination System (NPDES) permit requires the City to address the six minimum control measures (MCM) on an annual basis. The items covered will include the annual permit fee, professional services for preparation of the annual report submitted to EPA and Storm Water Pollution Prevention Plans for various City facilities, membership in the Regional Storm Water Collaborative, and the creation of various public education and outreach materials as needed.

Storm Water CIP	<u><u>\$50,000</u></u>
TOTAL	<u>\$50,000</u>

PUBLIC WORKS - WASTEWATER TREATMENT DIVISION**Summary**

The Middletown Wastewater Treatment Division protects the health of the community and environment by reclaiming the community's wastewater. The plant treats an average of sixteen (16) million gallons per day of wastewater from residential, commercial, and industrial sources. From this wastewater, two recycled products are produced – clean water discharged into the Great Miami River, and an *exceptional quality Class A bio-solids* product, which is applied to farm land for its nutrient and soil conditioning value. The plant operates 24 hours per day with a professional staff of seventeen men and women.

**Goals and Objectives**

- Goal 1: Continue upgrading or replacement of deteriorating plant equipment to ensure reliable performance of the plant.
- Goal 2: Continue to promote Ohio EPA certification of all wastewater treatment plant operators and improve the skills of the maintenance staff through training at Butler Tech.
- Goal 3: Add more lighting and other security measures to the plant interior to ensure plant staff is safe when working alone.
- Goal 4: Replace cracked and deteriorating walkways throughout the plant. Walkways will be added in areas of uneven terrain.

**Service Measures**

<u>Measure</u>	<u>2014 Actual</u>	<u>2015 Estimate</u>	<u>2016 Estimate</u>
Average Flow (million gallons per day)	18	18	17
Biosolids Produced (dry tons per year)	1500 tons	1500 tons	1400 tons
NPDES Permit % Compliance	99.9%	99.9%	99.9%
Wastewater Solids - % Removal	90%	90%	90%
Industries in Significant Non-Compliance	1	0	1
Cost per Million Gallons Treated	\$487.42	\$493.34	\$527.70

PUBLIC WORKS - SEWER MAINTENANCE DIVISION**Summary**

The purpose of the Sewer Maintenance Division is to provide cost effective transport of sanitary wastewater and combination wastewater by performing regularly scheduled maintenance tasks and repairing sewer and combination collection mains and catch basins.

Some of the work of this division includes maintaining the following:

- 93 miles of sanitary sewer lines with 3,384 manholes
- 48 miles of combination storm sewer lines with 2,023 manholes
- Seven sanitary sewer lift stations
- Approximately 5,672 storm flow catch basin inlets

The division has established the standard to respond to all sewage backup complaints within one hour after receiving notice.

**Goals and Objectives**

Goal 1: Reline manholes to prevent inflow of ground water and voids in pavement.

Goal 2: Continue to replace north / south interceptor line.

Goal 3: Reline sewer main on Mohawk & Navaho St.

Goal 4: Continue to promote Ohio EPA certification of all sewer maintenance employees and improve the skills of the maintenance staff through additional training.

**Service Measures**

	<u>2014 Actual</u>	<u>2015 Estimate</u>	<u>2016 Estimate</u>
Operating cost per mile of sewer main	\$420	\$440	\$520
Total feet of sewer main cleaned	51,386 feet	60,000 feet	65,000 feet
Number of sanitary sewer back ups	17 back ups	15 back ups	15 back ups
Number of calls for back up in buildings	78 calls	45 calls	50 calls
Total feet of sewer main cleaned due to grease	39,173 feet	40,000 feet	40,000 feet

FUND SUMMARY FOR FUND 520
SANITARY SEWER FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$3,091,027	\$3,148,591	\$2,569,185
REVENUES:			
Charges for Services	\$9,011,116	\$8,447,936	\$8,447,936
Interest Income	2,400	4,557	5,412
Miscellaneous Revenue	14,617	0	0
TOTAL REVENUES	<hr/> \$9,028,133	<hr/> \$8,452,493	<hr/> \$8,453,348
TOTAL RESOURCES	\$12,119,161	\$11,601,084	\$11,022,533
EXPENDITURES:			
Personal Services	\$2,327,974	\$2,681,053	\$2,872,756
Contractual Services	2,298,694	2,725,458	2,798,884
Commodities	568,567	520,216	564,006
Capital Outlay	342,592	351,998	222,395
Debt Service	1,081,554	1,151,274	1,149,063
Transfers	2,351,189	1,601,900	1,802,941
TOTAL EXPENDITURES	<hr/> \$8,970,570	<hr/> \$9,031,899	<hr/> \$9,410,045
ENDING BALANCE DECEMBER 31	\$3,148,591	\$2,569,185	\$1,612,488

SEWER FUND
PUBLIC WORKS & UTILITIES ADMINISTRATION

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
PUBLIC WORKS & UTILITIES DIRECTOR (170)	1	1	1	1
ASSISTANT PUBLIC WORKS & UTILITIES DIRECTOR (171)	0	0	0	1
SENIOR ENGINEER (178)	1	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	1	1
CONTRACTS ADMINISTRATOR (183)	0	1	1	1
PERSONAL SERVICES:				
520.583.51110 SALARIES & WAGES	\$146,962	\$251,654	\$328,902	
520.583.51120 OVERTIME WAGES	0	1,000	1,000	
520.583.51211 PERS	20,457	35,372	46,186	
520.583.51220 WORKERS' COMPENSATION	1,921	10,106	23,093	
520.583.51230 GROUP HEALTH INSURANCE	38,348	66,085	71,376	
520.583.51270 MEDICARE-CITY SHARE	2,124	3,663	4,784	
520.583.51275 LIFE INSURANCE	159	313	384	
520.583.51290 EMPLOYEE AWARDS	0	1,225	2,500	
Total - PERSONAL SERVICES	209,970	369,418	478,225	
CONTRACTUAL SERVICES:				
520.583.52110 TRAVEL & TRAINING	1,025	1,500	1,500	
520.583.52120 EMPLOYEE MILEAGE REIMBURSEMENT	44	150	150	
520.583.52222 TELEPHONE LINE CHARGES	1,173	2,000	1,500	
520.583.52480 OTHER PROFESSIONAL SERVICE	11,961	3,514	25,000	
520.583.52490 OUTSIDE PRINTING	27	250	250	
520.583.52920 MEMBERSHIPS,BOOKS & PERIODICALS	433	1,500	1,500	
Total - CONTRACTUAL SERVICES	14,663	8,914	29,900	
COMMODITIES:				
520.583.53100 OFFICE SUPPLIES	308	600	1,000	
520.583.53510 SUPPLIES TO MAINTAIN EQUIPMENT	135	600	600	
Total - COMMODITIES	443	1,200	1,600	
Grand Total	\$225,077	\$379,532	\$509,725	

SEWER FUND
SEWER ADMINISTRATION

	Actual Expenditures 2013	Amount Budgeted 2014	Amount Budgeted 2015
PERSONNEL:			
ASSISTANT FINANCE DIRECTOR (175)	1	1	1
CUSTOMER RELATIONS SPECIALIST (187)	1	1	1
SENIOR ACCOUNT CLERK (188)	2	2	2
PERSONAL SERVICES:			
520.580.51110 SALARIES AND WAGES	\$130,737	\$172,934	\$178,172
520.580.51120 OVERTIME WAGES	0	5,286	5,338
520.580.51211 PERS	16,869	24,951	25,691
520.580.51220 WORKERS COMPENSATION	2,269	7,129	12,846
520.580.51230 GROUP HEALTH INSURANCE	38,071	51,838	55,989
520.580.51240 UNEMPLOYMENT COMPENSATION	2,952	0	0
520.580.51270 MEDICARE-CITY SHARE	1,790	2,584	2,661
520.580.51275 LIFE INSURANCE	176	263	263
520.580.51290 EMPLOYEE AWARDS	0	1,225	2,000
Total - PERSONAL SERVICES	192,865	266,210	282,960
CONTRACTUAL SERVICES:			
520.580.52111 MANDATORY TRAVEL & TRAINING	0	850	750
520.580.52230 POSTAGE & POSTAL CHARGES	44,983	52,500	52,500
520.580.52330 RADIO MAINTENANCE	220	222	222
520.580.52480 OTHER PROFESSIONAL SERVICES	46,814	60,000	60,000
520.580.52490 OUTSIDE PRINTING	13,272	15,000	15,000
520.580.52510 MAINTENANCE OF EQUIPMENT	161	350	500
520.580.52660 PROPERTY INSURANCE	29,000	29,000	29,500
520.580.52920 MEMBERSHIPS, BOOKS & PERIODICALS	74	120	120
520.580.52980 MISC CONTRACTUAL SERVICES	3,437	4,000	4,000
Total - CONTRACTUAL SERVICES	137,960	162,042	162,592
COMMODITIES:			
520.580.53100 OFFICE SUPPLIES	1,218	1,000	1,000
520.580.53250 CLEANING SUPPLIES	11	20	20
520.580.53510 SUPPLIES TO MAINTAIN EQUIPMENT	1,025	700	800
Total - COMMODITIES	2,254	1,720	1,820
CAPITAL OUTLAY:			
520.580.54300 COMPUTERS/OTHER PERIPHERALS	1,121	0	0
520.580.54311 RADIO DEPRECIATION	50	51	51
520.580.54320 OFFICE MACHINERY & EQUIPMENT	555	3,150	4,170
Total - CAPITAL OUTLAY	1,726	3,201	4,221
Grand Total	\$334,806	\$433,173	\$451,593

CITY OF MIDDLETOWN, OHIO

2016 BUDGET

SEWER FUND
WASTEWATER TREATMENT

	Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:			
WASTEWATER TREATMENT MANAGER (176)	1	1	1
PROCESS CONTROL SUPERVISOR (182)	1	1	1
TREATMENT PLAN LABORATORY ANALYST (184)	1	1	1
TREATMENT PLANT MECHANIC (184)	4	4	4
TREATMENT PLANT MECHANIC LEADER (183)	1	1	1
TREATMENT PLANT OPERATOR, CLASS III (184)	1	2	1
TREATMENT PLANT OPERATOR, CLASS II (185)	1	2	2
TREATMENT PLANT OPERATOR, CLASS I (186)	5	3	3
TREATMENT PLANT OPERATOR (187)	1	1	2
SECRETARY III (187)	1	1	1
PERSONAL SERVICES:			
520.581.51110 SALARIES & WAGES	\$837,669	\$872,948	\$866,741
520.581.51120 OVERTIME WAGES	60,932	60,000	60,600
520.581.51211 PERS	123,814	130,613	129,828
520.581.51220 WORKERS' COMPENSATION	16,680	37,318	64,914
520.581.51230 GROUP HEALTH INSURANCE	195,470	208,960	213,117
520.581.51250 CLOTHING ALLOWANCE	10,014	11,600	11,600
520.581.51270 MEDICARE-CITY SHARE	11,970	13,528	13,446
520.581.51275 LIFE INSURANCE	975	1,212	1,212
520.581.51290 EMPLOYEE AWARDS	305	5,604	8,500
Total - PERSONAL SERVICES	1,257,829	1,341,783	1,369,958
CONTRACTUAL SERVICES:			
520.581.52110 TRAVEL & TRAINING	2,433	3,000	3,000
520.581.52120 EMPLOYEE MILEAGE REIME	34	200	300
520.581.52210 UTILITIES-GAS & ELECTRIC	678,742	803,000	792,000
520.581.52222 TELEPHONE LINE CHARGES	1,960	6,780	6,780
520.581.52310 MUNICIPAL GARAGE CHARGE	10,945	14,801	14,081
520.581.52330 RADIO MAINTENANCE	870	255	255
520.581.52480 OTHER PROFESSIONAL SERVICE	34,833	86,000	100,000
520.581.52510 MAINTENANCE OF EQUIF	138,235	150,000	150,000
520.581.52520 MAINTENANCE OF FACILITIE	12,658	33,034	33,000
520.581.52810 PROPERTY TAXES	845	1,700	1,700
520.581.52820 LICENSES AND PERMITS	18,686	21,000	21,000
520.581.52920 MEMBERSHIPS,BOOKS & PERIODICALS	319	350	350
520.581.52980 MISC CONTRACTUAL SERVICE	155,659	250,000	250,000
Total - CONTRACTUAL SERVICES	1,056,220	1,370,120	1,372,466
COMMODITIES:			
520.581.53100 OFFICE SUPPLIES	681	900	900
520.581.53220 DRUGS/MEDICAL SUPPLIES	13	100	100
520.581.53230 PURCHASE OF UNIFORMS	2,447	2,500	2,500
520.581.53250 CLEANING SUPPLIES	1,479	1,500	1,500
520.581.53340 LUBRICANTS	0	1,000	1,000
520.581.53510 SUPPLIES TO MAINTAIN EQUIF	168,268	127,816	127,816
520.581.53520 SUPPLIES TO MAINTAIN BUILDING	2,441	1,000	1,000
520.581.53610 SMALL TOOLS & EQUIPMENT	1,655	1,000	1,000
520.581.53620 MAJOR TOOLS & EQUIP	35,161	20,000	20,000
520.581.53710 CHEMICALS & LAB SUPPLIES	296,724	276,405	283,620
Total - COMMODITIES	508,869	432,221	439,436
CAPITAL OUTLAY			
520.581.54300 COMPUTER & OTHER PERIPHERALS	0	17,500	17,500
520.581.54310 AUTOS AND TRUCKS DEPR	16,200	16,200	16,200
520.581.54311 RADIO DEPRECIATION	146	150	150
520.581.54360 OTHER EQUIP	18,891	25,000	25,000
Total - CAPITAL OUTLAY	35,237	58,850	58,850
Grand Total	\$2,858,155	\$3,202,974	\$3,240,710

CITY OF MIDDLETOWN, OHIO

2016 BUDGET

SEWER FUND
SEWER MAINTENANCE

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
PUBLIC WORKS SUPERINTENDENT (177)		1	1	1
PUBLIC WORKS LEADER (182)		1	1	1
EQUIPMENT OPERATOR (PW4)		4	4	4
MAINTENANCE WORKER (PW3)		4	4	4
PERSONAL SERVICES				
520.582.51110 SALARIES & WAGES		\$429,272	\$444,422	\$448,309
520.582.51120 OVERTIME WAGES		22,285	41,807	42,225
520.582.51211 PERS		62,818	67,119	68,675
520.582.51220 WORKERS' COMPENSATION		28,366	19,177	34,337
520.582.51230 GROUP HEALTH INSURANCE		107,122	109,648	123,798
520.582.51250 CLOTHING ALLOWANCE		4,458	4,700	5,400
520.582.51270 MEDICARE-CITY SHARE		6,347	6,952	7,113
520.582.51275 LIFE INSURANCE		521	636	636
520.582.51280 AFSCME CARE PLAN		6,120	6,120	6,120
520.582.51290 EMPLOYEE AWARDS		0	3,061	5,000
Total - PERSONAL SERVICES		667,310	703,642	741,613
CONTRACTUAL SERVICES:				
520.582.52110 TRAVEL & TRAINING		189	1,010	2,010
520.582.52111 MANDATORY TRAINING		723	2,020	3,020
520.582.52210 UTILITIES-GAS & ELECTRIC		19,228	15,000	15,000
520.582.52222 TELEPHONE LINE CHARGES		966	1,010	1,010
520.582.52310 MUNICIPAL GARAGE CHARGE		74,211	108,253	108,253
520.582.52330 RADIO MAINTENANCE		1,578	1,593	1,593
520.582.52480 OTHER PROFESSIONAL SERVICES		11,403	25,000	25,000
520.582.52490 OUTSIDE PRINTING		0	200	150
520.582.52510 MAINTENANCE OF EQUIPMENT		110	4,000	4,000
520.582.52520 MAINTENANCE OF FACILITIES		451	5,691	8,691
520.582.52820 LICENSES & PERMITS		73	150	550
520.582.52920 MEMBERSHIPS, BOOKS, PERIODICALS		0	150	150
520.582.52970 UNIFORM RENTAL SERVICE		2,212	2,778	2,500
Total - CONTRACTUAL SERVICES		111,145	166,855	171,927
COMMODITIES:				
520.582.53100 OFFICE SUPPLIES		216	750	750
520.582.53220 DRUGS/MEDICAL SUPPLIES		60	300	300
520.582.53230 PURCHASE OF UNIFORMS		1,383	2,020	2,020
520.582.53250 CLEANING SUPPLIES		1,837	2,000	2,000
520.582.53295 TRAFFIC CONTROL SUPPLIES		1,348	2,500	3,150
520.582.53510 SUPPLIES TO MAINTAIN EQUIPMENT		3,392	10,000	14,000
520.582.53520 SUPPLIES TO MAINTAIN BUILDING		39,797	48,485	74,910
520.582.53610 SMALL TOOLS & EQUIPMENT		1,071	4,020	4,020
520.582.53620 MAJOR TOOLS & EQUIPMENT		7,897	15,000	20,000
Total - COMMODITIES		57,001	85,075	121,150
CAPITAL OUTLAY				
520.582.54310 AUTOS AND TRUCK DEPR		289,839	223,992	133,369
520.582.54311 RADIO DEPRECIATION		946	955	955
520.582.54360 OTHER EQUIPMENT		0	40,000	0
520.582.54540 WWTP & SEWERS		14,843	25,000	25,000
Total - CAPITAL OUTLAY		305,628	289,947	159,324
Grand Total		\$1,141,084	\$1,245,519	\$1,194,014

SEWER FUND
DEBT SERVICE, ADMINISTRATIVE FEES & TRANSFERS

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
DEBT SERVICE				
DEBT SERVICE:				
520.901.57110	PRINCIPAL PAYMENT	\$335,000	\$395,000	\$405,000
520.901.57220	PRINCIPAL PAYMENT FOR METER LEASE	433,340	450,938	467,815
520.901.57310	INTEREST ON BONDS	266,430	276,150	263,938
520.901.57330	INTEREST PAYMENTS ON METER LEASE	46,783	29,186	12,310
	Total - DEBT SERVICE	1,081,554	1,151,274	1,149,063
	Grand Total	\$1,081,554	\$1,151,274	\$1,149,063
ADMINISTRATIVE SERVICES				
CONTRACTUAL SERVICES:				
520.902.52345	ADMINISTRATIVE FEES	\$978,706	\$1,008,067	\$1,038,309
520.902.52346	HEALTH DEPT ADMIN FEES	0	9,460	23,690
	Total - CONTRACTUAL SERVICES	978,706	1,017,527	1,061,999
	Grand Total	\$978,706	\$1,017,527	\$1,061,999
TRANSFERS				
TRANSFERS:				
520.915.58190	TRANS TO COMPUTER REPL.	\$33,699	\$34,710	\$35,751
520.915.58220	TRANS TO SEWER CAPITAL RES.	2,317,490	1,567,190	1,767,190
	Total - TRANSFERS	2,351,189	1,601,900	1,802,941
	Grand Total	\$2,351,189	\$1,601,900	\$1,802,941

FUND SUMMARY FOR FUND 525
AIRPORT FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$131,570	\$213,392	\$75,934
REVENUES:			
Charges for Services	\$12,851	\$8,080	\$8,161
Rentals & Leases	319,338	298,000	298,000
Transfers	87,000	86,000	85,000
Miscellaneous Revenue	125	0	0
TOTAL REVENUES	\$419,314	\$392,080	\$391,161
TOTAL RESOURCES	\$550,885	\$605,472	\$467,095
EXPENDITURES:			
Contractual Services	\$202,439	\$222,200	\$229,200
Commodities	10,117	9,500	9,500
Capital Outlay	0	0	0
Debt Service	124,938	127,838	125,400
Transfers	0	170,000	20,000
TOTAL EXPENDITURES	\$337,493	\$529,538	\$384,100
ENDING BALANCE DECEMBER 31	\$213,392	\$75,934	\$82,995

AIRPORT FUND
AIRPORT OPERATIONS

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:				
525.525.52210	UTILITIES-GAS & ELECTRIC	\$59,213	\$72,000	\$72,000
525.525.52222	TELEPHONE LINE CHARGES	1,100	1,200	1,200
525.525.52310	MUNICIPAL GARAGE CHARGES	96	3,000	3,000
525.525.52410	LEGAL SERVICES	225	2,000	2,000
525.525.52480	OTHER PROFESSIONAL SERVICE	72,611	79,000	79,000
525.525.52510	MAINTENANCE OF EQUIP	12,770	5,000	5,000
525.525.52520	MAINTENANCE OF BUILDINGS	5,573	7,000	10,000
525.525.52685	AIRPORT LIABILITY INSURANCE	5,200	7,000	7,000
525.525.52810	PROPERTY TAXES	45,651	46,000	50,000
Total - CONTRACTUAL SERVICES		202,439	222,200	229,200
COMMODITIES:				
525.525.53510	SUPPLIES TO MAINTAIN EQUIP	558	2,000	3,000
525.525.53520	SUPPLIES TO MAINTAIN BUILDINGS	9,559	7,500	6,500
Total - COMMODITIES		10,117	9,500	9,500
Grand Total		\$212,556	\$231,700	\$238,700

AIRPORT FUND
DEBT SERVICE & TRANSFERS OUT

	Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
DEBT SERVICE			
DEBT SERVICE:			
525.901.57110 BOND PRINCIPAL PAYMENT	\$70,000	\$75,000	\$75,000
525.901.57310 INTEREST ON BONDS	54,938	52,838	50,400
Total - DEBT SERVICE	<u>124,938</u>	<u>127,838</u>	<u>125,400</u>
Grand Total	\$124,938	\$127,838	\$125,400
TRANSFERS			
TRANSFERS OUT:			
525.915.58294 TO AIRPORT CAPITAL IMPROVEM	\$0	\$170,000	\$20,000
Total - TRANSFERS OUT	<u>0</u>	<u>170,000</u>	<u>20,000</u>
Grand Total	\$0	\$170,000	\$20,000

COMMUNITY REVITALIZATION - TRANSIT**Summary**

The Transit Division is under the direction of the Community Revitalization Director. The division maintains a staff of four full-time and thirteen part-time employees.

The division provides public fixed-route transit and complimentary paratransit service in the City of Middletown. Service is provided in the form of 213,000+ trips per year. Approximately 40% of all trips provided by the transit system are for the elderly and disabled.

**Goals and Objectives**

- Goal 1: Apply for annual grants for operations, planning and maintenance
- Goal 2: Continue the purchase 5 large and 2 small buses

FUND SUMMARY FOR FUND 530
TRANSIT FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$303,803	\$261,670	\$318,516
REVENUES:			
Charges for Services	\$150,598	\$160,000	\$160,000
Intergovernmental	1,178,978	1,330,951	3,600,607
Transfers	50,000	100,000	120,000
Miscellaneous Revenue	3,158	12,000	86,294
<hr/> TOTAL REVENUES	<hr/> \$1,382,734	<hr/> \$1,602,951	<hr/> \$3,966,901
TOTAL RESOURCES	\$1,686,537	\$1,864,621	\$4,285,417
EXPENDITURES:			
Personal Services	\$424,041	\$508,063	\$516,755
Contractual Services	965,332	1,030,542	1,276,300
Commodities	3,787	7,500	7,300
Capital Outlay	31,706	0	2,420,000
<hr/> TOTAL EXPENDITURES	<hr/> \$1,424,867	<hr/> \$1,546,105	<hr/> \$4,220,355
ENDING BALANCE DECEMBER 31	\$261,670	\$318,516	\$65,062

TRANSIT FUND
TRANSIT SYSTEM

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
BUS DRIVER (TR1)		4	4	4
BUS DRIVER PART TIME		14,196 HRS	14,196 HRS	14,196 HRS
PERSONAL SERVICES:				
530.530.51110	SALARIES & WAGES	\$329,310	\$359,866	\$362,177
530.530.51120	OVERTIME WAGES	2,859	26,465	26,730
530.530.51211	PERS	46,999	54,086	54,447
530.530.51220	WORKERS' COMPENSATION	6,719	15,453	27,223
530.530.51230	GROUP HEALTH INSURANCE	18,190	24,253	19,647
530.530.51240	UNEMPLOYMENT COMPENSATION	9,408	14,482	10,000
530.530.51250	CLOTHING ALLOWANCE	3,245	2,000	3,000
530.530.51270	MEDICARE-CITY SHARE	4,802	5,602	5,639
530.530.51275	LIFE INSURANCE	213	242	242
530.530.51280	AFSCME CARE PLAN	2,295	2,400	2,400
530.530.51290	EMPLOYEE AWARDS	0	3,214	5,250
	Total - PERSONAL SERVICES	424,041	508,063	516,755
CONTRACTUAL SERVICES:				
530.530.52210	UTILITIES-GAS & ELECTRIC - PUBLIC	7,651	8,000	10,000
530.530.52222	TELEPHONE LINE CHARGES	4,343	6,000	3,000
530.530.52310	MUNICIPAL GARAGE CHARGES	286,008	337,990	340,000
530.530.52330	RADIO MAINTENANCE	0	0	2,000
530.530.52480	OTHER PROFESSIONAL SERVICES	646,714	650,000	890,400
530.530.52490	OUTSIDE PRINTING	1,248	4,000	4,000
530.530.52520	MAINTENANCE OF FACILITIES	6,107	10,000	12,000
530.530.52810	PROPERTY TAXES	1,957	2,400	2,400
530.530.52880	OTHER OPERATING COSTS	11,306	11,652	12,000
530.530.52920	MEMBERSHIPS,BOOKS & PERIODICAL	0	500	500
	Total - CONTRACTUAL SERVICES	965,332	1,030,542	1,276,300
COMMODITIES:				
530.530.53100	OFFICE SUPPLIES	544	1,000	1,200
530.530.53220	DRUGS-MEDICAL SUPPLIES	0	400	0
530.530.53230	PURCHASE OF UNIFORMS	521	1,500	1,500
530.530.53250	CLEANING SUPPLIES	2,265	3,600	3,600
530.530.53510	SUPPLIES TO MAINTAIN EQUIP	0	500	500
530.530.53520	SUPPLIES TO MAINTAIN BLDGS	458	500	500
	Total - COMMODITIES	3,787	7,500	7,300
CAPITAL OUTLAY:				
530.530.54340	PURCHASE OF VEHICLES	0	0	2,370,000
530.530.54406	TRANSIT CONSTRUCTION PROJECTS	31,706	0	50,000
	Total - CAPITAL OUTLAY	31,706	0	2,420,000
	Grand Total	\$1,424,867	\$1,546,105	\$4,220,355

FUND SUMMARY FOR FUND 546
WELLFIELD PROTECTION FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,790,445	\$1,919,867	\$1,234,601
REVENUES:			
Intergovernmental	\$170,686	\$0	\$0
Charges for Services	275,429	265,500	265,500
Interest Income	1,904	8,106	6,334
 TOTAL REVENUES	 \$448,019	 \$273,606	 \$271,834
 TOTAL RESOURCES	 \$2,238,464	 \$2,193,473	 \$1,506,435
EXPENDITURES:			
Contractual Services	\$191,600	\$462,570	\$467,711
Capital Outlay	126,997	496,302	0
 TOTAL EXPENDITURES	 \$318,597	 \$958,872	 \$467,711
 ENDING BALANCE DECEMBER 31	 \$1,919,867	 \$1,234,601	 \$1,038,724

WELLFIELD PROTECTION FUND
WELLFIELD PROTECTION

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:				
546.990.52480	OTHER PROFESSIONAL SERVICES	\$144,735	\$394,820	\$399,188
546.990.52810	PROPERTY TAXES	654	7,000	7,000
546.990.52980	MISC CONTRACTUAL SERVICE	21,211	35,000	35,000
	Total - CONTRACTUAL SERVICES	166,600	436,820	441,188
CAPITAL OUTLAY:				
546.990.54501	US EPA BROWNFIELD GRANT	19,027	0	0
546.990.54502	STM - COF DEMOLITION/REMEDIATION	72,449	496,302	0
546.990.54505	MIAMI PACKAGING - COAF PROJECT	35,521	0	0
	Total - CAPITAL OUTLAY	126,997	496,302	0
	Grand Total	\$293,597	\$933,122	\$441,188

WELLFIELD PROTECTION FUND
ADMINISTRATIVE SERVICES

	Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:			
546.902.52345 ADMINISTRATIVE FEES	\$25,000	\$25,750	\$26,523
Total - CONTRACTUAL SERVICES	25,000	25,750	26,523
Grand Total	\$25,000	\$25,750	\$26,523

FUND SUMMARY FOR FUND 555
SOLID WASTE FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$286,206	\$429,642	\$388,203
REVENUES:			
Charges for Services	\$2,988,198	\$2,925,000	\$2,958,300
Miscellaneous Revenue	10,898	4,036	4,036
TOTAL REVENUES	<hr/> \$2,999,096	<hr/> \$2,929,036	<hr/> \$2,962,336
TOTAL RESOURCES	\$3,285,302	\$3,358,678	\$3,350,539
EXPENDITURES:			
Personal Services	\$48,044	\$49,388	\$0
Contractual Services	2,803,872	2,916,987	2,991,104
Commodities	0	300	0
Capital Outlay	3,744	3,800	0
TOTAL EXPENDITURES	<hr/> \$2,855,660	<hr/> \$2,970,475	<hr/> \$2,991,104
ENDING BALANCE DECEMBER 31	\$429,642	\$388,203	\$359,435

SOLID WASTE FUND
LITTER & WASTE COLLECTION

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
PERSONNEL:				
LITTER COLLECTION SUPERVISOR (192)		1	1	0
PERSONAL SERVICES:				
555.905.51110 SALARIES & WAGES		\$35,859	\$36,219	\$0
555.905.51211 PERS		5,020	5,071	0
555.905.51220 WORKERS' COMPENSATION		537	1,449	0
555.905.51230 GROUP HEALTH INSURANCE		6,063	6,063	0
555.905.51270 MEDICARE-CITY SHARE		512	525	0
555.905.51275 LIFE INSURANCE		52	61	0
Total - PERSONAL SERVICES		48,044	49,388	0
CONTRACTUAL SERVICES:				
555.905.52222 TELEPHONE LINE CHARGES		0	300	0
555.905.52310 MUNICIPAL GARAGE CHARGES		6,030	10,078	0
Total - CONTRACTUAL SERVICES		6,030	10,378	0
COMMODITIES:				
555.905.53520 SUPPLIES TO MAINTAIN FACILITIES		0	300	0
Total - COMMODITIES		0	300	0
CAPITAL OUTLAY				
555.905.54310 AUTO & TRUCK DEPRECIATION		3,744	3,800	0
Total - CAPITAL OUTLAY		3,744	3,800	0
Grand Total		\$57,817	\$63,866	\$0

SOLID WASTE FUND
SOLID WASTE DISPOSAL

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:				
555.990.52480	OTHER PROFESSIONAL SERVICES	\$2,727,488	\$2,844,609	\$2,879,104
555.990.52520	MAINTENANCE OF FACILITIES	9,994	10,000	10,000
555.990.52980	MISC. CONTRACTUAL SERVICES	10,360	52,000	52,000
	Total - CONTRACTUAL SERVICES	<hr/> 2,747,842	<hr/> 2,906,609	<hr/> 2,941,104
Grand Total				
		\$2,747,842	\$2,906,609	\$2,941,104

**SOLID WASTE FUND
ADMINISTRATIVE SERVICES**

	Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
ADMINISTRATIVE SERVICES CONTRACTUAL SERVICES: 555.902.52345 ADMINISTRATIVE SERVICES Total - CONTRACTUAL SERVICES	\$50,000 50,000	\$0 0	\$50,000 50,000
Grand Total		\$50,000	\$50,000

Section 9

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS**EXPENDITURES BY FUND**

Fund	Actual 2014	Budget 2015	Budget 2016	\$ Increase (Decrease)	% Increase (Decrease)
Municipal Garage	\$2,319,846	\$2,930,739	\$2,888,961	(\$41,778)	-1.4%
Employee Benefits	4,954,030	5,460,868	5,788,520	327,652	6.0%
Total	\$7,273,876	\$8,391,607	\$8,677,481	\$285,874	3.4%

Table 9.1 Internal Services Fund Expenditures**Definition of Internal Service Funds**

To account for the financing of goods or services provided by one department for the other departments within the City.

Municipal Garage Fund

To account for the operations of the municipal garage for the purchase, sale and repair of vehicles and major equipment for all departments within the City. All garage operating costs and citywide vehicle purchases are paid by this fund. The revenues to this fund are paid by the user departments.

Employee Benefits Fund

To account for the operation of the City's self-funded health insurance program. The expenses of this fund consist of payments to medical facilities, physicians, dentists, and pharmacists in connection with medical treatment of City employees. The administrative costs of the health insurance plan are also included in this fund's expenditures.

PUBLIC WORKS - MUNICIPAL GARAGE DIVISION**Summary**

The Municipal Garage staff is responsible to ensure that the vehicles and equipment within the City's fleet are always operational and well maintained by providing an efficient, thorough and effective preventive maintenance and repair program; managing vehicle acquisition and disposition with a multi-year plan.

Duties of this division include:

- Maintenance of over 425 vehicles and pieces of equipment
- Maintain records of each vehicle and piece of equipment

The Municipal Garage Division is an Internal Service Fund which is supported by user departments.

**Goals and Objectives**

Goal 1: Analyze replacement equipment for the application of vocation, best return on investment, and longevity. Divisions are encouraged to review utilization levels.

Goal 2: Fill all vacant positions in Municipal Garage, so we are at 100% work force.

Goal 3: Shop safety training will continue in 2016 as part of a continuing program.

Goal 4: Changes in vehicle emission and safety regulations continues to require increased focus on training. Training of powertrains and related systems technology will continue in 2016.

Goal 5: Increase the utilization of the current software capability to increase the efficiency of stock on hand for repairs and maintenance.

Goal 6: Identify Municipal Garage facility repairs and updates and prioritize.

FUND SUMMARY FOR FUND 605
MUNICIPAL GARAGE FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$3,831,321	\$4,795,935	\$5,871,099
REVENUES:			
Sale of Assets	\$8,534	\$0	\$0
Interest Income	4,983	38,588	38,588
Garage Charges	3,245,279	3,897,315	3,897,315
Reimbursements	25,664	0	0
Miscellaneous Revenue	0	70,000	70,000
 TOTAL REVENUES	 \$3,284,460	 \$4,005,903	 \$4,005,903
 TOTAL RESOURCES	 \$7,115,781	 \$8,801,838	 \$9,877,002
EXPENDITURES:			
Personal Services	\$401,047	\$511,100	\$528,822
Contractual Services	380,057	501,204	521,204
Commodities	1,044,875	1,168,550	1,169,050
Capital Outlay	493,867	749,885	669,885
 TOTAL EXPENDITURES	 \$2,319,846	 \$2,930,739	 \$2,888,961
 ENDING BALANCE DECEMBER 31	 \$4,795,935	 \$5,871,099	 \$6,988,041

CITY OF MIDDLETOWN, OHIO

2016 BUDGET

**MUNICIPAL GARAGE FUND
MUNICIPAL GARAGE**

		Actual Expenditures 2014	Amount Budgeted 2015	Department Budget 2016
PERSONNEL:				
GARAGE SUPERINTENDENT (177)		1	1	1
AUTO MECHANIC (PW7)		5	5	5
INVENTORY CLERK (PW8)		1	1	1
PERSONAL SERVICES:				
605.550.51110 SALARIES & WAGES		\$270,826	\$329,175	\$325,913
605.550.51120 OVERTIME WAGES		6,363	14,076	14,216
605.550.51211 PERS		38,104	48,055	47,618
605.550.51220 WORKERS' COMPENSATION		4,411	13,730	23,809
605.550.51230 GROUP HEALTH INSURANCE		67,648	87,155	97,245
605.550.51250 CLOTHING ALLOWANCE		3,499	5,025	5,025
605.550.51270 MEDICARE-CITY SHARE		3,954	4,977	4,932
605.550.51275 LIFE INSURANCE		312	444	444
605.550.51280 AFSCME CARE PLAN		5,929	6,120	6,120
605.550.51290 EMPLOYEE AWARDS		0	2,343	3,500
Total - PERSONAL SERVICES		401,047	511,100	528,822
CONTRACTUAL SERVICES:				
605.550.52110 TRAVEL & TRAINING		300	2,500	2,500
605.550.52111 MANDATORY TRAVEL & TRAINING		287	2,000	2,000
605.550.52210 UTILITIES-GAS & ELECTRIC		35,987	50,000	50,000
605.550.52222 TELEPHONE LINE CHARGES		781	780	780
605.550.52310 MUNICIPAL GARAGE CHARGES		5,223	6,077	6,077
605.550.52330 RADIO MAINTENANCE		592	597	597
605.550.52480 OTHER PROFESSIONAL SERVICE		7,734	13,500	13,500
605.550.52490 OUTSIDE PRINTING		59	250	250
605.550.52510 MAINTENANCE OF EQUIF		61,919	85,000	85,000
605.550.52520 MAINTENANCE OF LAND & BLDGS		27,379	30,000	50,000
605.550.52540 VEHICLE PREPARATION COST		5,307	17,500	17,500
605.550.52640 VEHICLE LIABILITY INSURANC		229,695	282,000	282,000
605.550.52670 BOILER AND MACHINERY		0	4,000	4,000
605.550.52820 LICENSES AND PERMITS		3,784	4,500	4,500
605.550.52920 MEMBERSHIPS,BOOKS & PERIODICALS		0	500	500
605.550.52970 UNIFORM RENTAL SERVICE		1,010	2,000	2,000
Total - CONTRACTUAL SERVICES		380,057	501,204	521,204
COMMODITIES:				
605.550.53100 OFFICE SUPPLIES		867	900	900
605.550.53220 DRUGS - MEDICAL SUPPLIES		43	150	150
605.550.53250 CLEANING SUPPLIES		4,134	3,500	3,500
605.550.53310 GASOLINE FOR INHOUSE DIST		374,362	450,000	450,000
605.550.53320 DIESEL FUEL FOR INHOUSE DIST		290,299	343,000	343,000
605.550.53330 OUTSIDE FUEL PURCHASES		33,102	45,000	45,000
605.550.53340 LUBRICANTS		19,149	22,000	22,000
605.550.53510 SUPPLIES TO MAINTAIN EQUIF		308,021	285,000	285,000
605.550.53520 SUPPLIES TO MAINTAIN BUILDING		5,802	10,000	10,000
605.550.53530 MUNICIPAL GARAGE SUPPLIES		4,097	4,000	4,500
605.550.53610 SMALL TOOLS & EQUIPMENT		1,000	1,000	1,000
605.550.53620 MAJOR TOOLS & EQUIPMENT		4,000	4,000	4,000
Total - COMMODITIES		1,044,875	1,168,550	1,169,050
CAPITAL OUTLAY				
605.550.54310 AUTOS & TRUCKS DEPR		8,577	8,577	8,577
605.550.54311 RADIO DEPRECIATION		306	308	308
605.550.54320 OFFICE MACHINERY & EQUIPMENT		800	1,000	1,000
605.550.54340 PURCHASE OF VEHICLES		228,441	610,000	650,000
605.550.54350 PURCHASE OF EQUIPMENT		255,743	130,000	10,000
Total - CAPITAL OUTLAY		493,867	749,885	669,885
Grand Total		\$2,319,846	\$2,930,739	\$2,888,961

FUND SUMMARY FOR FUND 661
EMPLOYEE BENEFITS FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,253,383	\$1,198,704	\$736,979
REVENUES:			
Health Insurance Payments	\$4,893,075	\$4,994,143	\$5,293,792
Miscellaneous Revenue	6,276	5,000	5,000
TOTAL REVENUES	<hr/> \$4,899,351	<hr/> \$4,999,143	<hr/> \$5,298,792
TOTAL RESOURCES	\$6,152,734	\$6,197,847	\$6,035,770
EXPENDITURES:			
Contractual Services	\$4,954,030	\$5,460,868	\$5,788,520
TOTAL EXPENDITURES	<hr/> \$4,954,030	<hr/> \$5,460,868	<hr/> \$5,788,520
ENDING BALANCE DECEMBER 31	\$1,198,704	\$736,979	\$247,250

EMPLOYEE BENEFITS FUND
EMPLOYEE BENEFITS

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:				
661.990.52421	MEDICAL	\$2,977,413	\$3,482,347	\$3,691,288
661.990.52422	DENTAL	274,631	323,637	343,055
661.990.52423	PRESCRIPTION DRUG CLAIMS	1,148,330	1,104,558	1,170,831
661.990.52424	ADMINISTRATIVE FEE	232,945	187,586	198,841
661.990.52425	STOP LOSS	268,345	294,170	311,820
661.990.52427	VISION PLAN	7,776	21,098	22,364
661.990.52428	EMPLOYEE WELLNESS PROGRAM	32,715	27,472	29,120
661.990.52480	BENNY CARDS/HRA	11,874	20,000	21,200
Total - CONTRACTUAL SERVICES		<u>4,954,030</u>	<u>5,460,868</u>	<u>5,788,520</u>
Grand Total		\$4,954,030	\$5,460,868	\$5,788,520

Section 10

TRUST FUNDS

TRUST FUNDS

EXPENDITURES BY FUND

Fund	Actual 2014	Budget 2015	Budget 2016	\$ Increase (Decrease)	% Increase (Decrease)
Police Relief and Pension	\$1,413,727	\$1,143,809	\$1,017,286	(\$126,523)	-11.1%
Fire Relief and Pension	1,608,698	1,321,322	1,174,881	(146,441)	-11.1%
Total	\$3,022,425	\$2,465,131	\$2,192,167	(\$272,964)	-11.1%

Table 10.1 Trust Fund expenditures

Definition of Trust Funds

To account for the City's Police and Fire Pension Funds. Trust funds are established to account for assets held for other City funds.

Police Relief & Pension Fund

To account for revenues and expenses of the City's Police Pension Fund. Revenues include property taxes and transfers from the City Income Tax Fund. This fund transfers the City's police pension to the General Fund, which pays the City's pension requirements to the State of Ohio.

Fire Relief & Pension Fund

To account for revenues and expenses of the City's Fire Pension Fund. Revenues include property taxes and transfers from the City Income Tax Fund. This fund transfers the City's fire pension to the General Fund, which pays the City's pension requirements to the State of Ohio.

FUND SUMMARY FOR FUND 725
POLICE RELIEF AND PENSION FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$316,834	\$98,215	\$10,271
REVENUES:			
Property Taxes	\$194,879	\$186,465	\$186,465
Intergovernmental	25,219	26,400	26,400
Transfers	975,011	843,000	855,000
TOTAL REVENUES	<hr/> \$1,195,108	<hr/> \$1,055,865	<hr/> \$1,067,865
TOTAL RESOURCES	\$1,511,942	\$1,154,080	\$1,078,136
EXPENDITURES:			
Contractual Services	\$2,910	\$3,000	\$3,030
Transfers	1,410,818	1,140,809	1,014,256
TOTAL EXPENDITURES	<hr/> \$1,413,727	<hr/> \$1,143,809	<hr/> \$1,017,286
ENDING BALANCE DECEMBER 31	\$98,215	\$10,271	\$60,850

POLICE RELIEF AND PENSION FUND
POLICE PENSION

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
	CONTRACTUAL SERVICES:			
725.990.52240	BUTLER COUNTY COLLECTION FEE	\$2,910	\$3,000	\$3,030
	Total - CONTRACTUAL SERVICES	2,910	3,000	3,030
	TRANSFERS:			
725.990.58110	TRANS TO GENERAL FUND	1,410,818	1,140,809	1,014,256
	Total - TRANSFERS	1,410,818	1,140,809	1,014,256
	Grand Total	\$1,413,727	\$1,143,809	\$1,017,286

FUND SUMMARY FOR FUND 726
FIRE RELIEF AND PENSION FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$228,232	\$54,054	\$10,597
REVENUES:			
Property Taxes	\$194,879	\$186,465	\$186,465
Intergovernmental	25,219	26,400	26,400
Transfers	1,214,422	1,065,000	1,012,000
TOTAL REVENUES	<hr/> \$1,434,520	<hr/> \$1,277,865	<hr/> \$1,224,865
TOTAL RESOURCES	\$1,662,751	\$1,331,919	\$1,235,462
EXPENDITURES:			
Contractual Services	\$2,910	\$3,000	\$3,030
Transfers	1,605,787	1,318,322	1,171,851
TOTAL EXPENDITURES	<hr/> \$1,608,698	<hr/> \$1,321,322	<hr/> \$1,174,881
ENDING BALANCE DECEMBER 31	\$54,054	\$10,597	\$60,581

FIRE RELIEF AND PENSION FUND
FIRE PENSION

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:				
726.990.52240	BUTLER COUNTY COLLECTION FEE	\$2,910	\$3,000	\$3,030
	Total - CONTRACTUAL SERVICES	2,910	3,000	3,030
TRANSFERS:				
726.990.58110	TRANS TO GENERAL FUND	1,605,787	1,318,322	1,171,851
	Total - TRANSFERS	1,605,787	1,318,322	1,171,851
	Grand Total	\$1,608,698	\$1,321,322	\$1,174,881

Section 11

FEDERAL GRANT FUNDS

FEDERAL GRANT FUNDS**EXPENDITURES BY FUND**

Fund	Actual 2014	Budget 2015	Budget 2016	\$ Increase (Decrease)	% Increase (Decrease)
HOME Program	\$334,749	\$400,000	\$290,000	(\$110,000)	-27.5%
Community Development Act 1974	664,168	1,062,000	750,500	(311,500)	-29.3%
Community Development Act Escrow	9,339	252,500	2,500	(250,000)	-99.0%
Neighborhood Stabilization Program	296,799	470,000	420,000	(50,000)	-10.6%
Total	\$1,305,055	\$2,184,500	\$1,463,000	(\$721,500)	-33.0%

Table 11.1 Federal Grant Expenditures**Definition of Federal Grant Funds**

The funds listed below account for federal government grants that are related to housing and to community development activities. The City operates many programs funded through federal grants that affect affordable housing and stabilization of neighborhoods. These programs have been especially important for assistance in recovery and revitalization efforts due to economic downturns.

HOME Program

This fund accounts for HOME Program revenues received from HUD. The program provides funds for first-time home purchases to low and moderate income families.

Community Development Act 1974 Fund

This grant funds activities including both traditional redevelopment projects and economic development activities through the Office of Community Planning and Development of the U.S. Department of Housing and Urban Development. Specific programs slated for 2016 are emergency housing rehabilitation and code enforcement. Funding is also designated for local programs such as fair housing and sponsoring of neighborhood improvement programs.

Community Development Act Escrow Fund

This fund was established to account for loan repayments from property owners who received grants through the City's Community Development Block Grant.

Neighborhood Stabilization Program Fund

This program was established in 2009 under the American Recovery and Reinvestment Act for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. Our goal is to purchase and redevelop or rehabilitate foreclosed and abandoned homes and residential properties to stabilize area home values.

FUND SUMMARY FOR FUND 254
HOME FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$14,453	\$31,331	\$21,331
REVENUES:			
Intergovernmental	\$351,627	\$390,000	\$290,000
TOTAL REVENUES	<hr/> \$351,627	<hr/> \$390,000	<hr/> \$290,000
TOTAL RESOURCES	\$366,080	\$421,331	\$311,331
EXPENDITURES:			
Contractual Services	\$334,749	\$400,000	\$290,000
TOTAL EXPENDITURES	<hr/> \$334,749	<hr/> \$400,000	<hr/> \$290,000
ENDING BALANCE DECEMBER 31	\$31,331	\$21,331	\$21,331

HOME PROGRAM FUND
HOME PROGRAM

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:				
254.990.52870	REHAB EXPENSES	\$1,690	\$0	\$0
254.990.52885	CD CONT SERVICES	21,843	40,000	40,000
254.990.52888	FIRST TIME HOMEBUYERS ASSIST	311,215	350,000	250,000
	Total - CONTRACTUAL SERVICES	334,749	390,000	290,000
	Grand Total	\$334,749	\$390,000	\$290,000

FUND SUMMARY FOR FUND 429
COMMUNITY DEVELOPMENT FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$100,397	(\$137,639)	\$112,361
REVENUES:			
Intergovernmental	\$426,044	\$1,059,500	\$748,000
Miscellaneous Income	87	250,000	2,500
Reimbursements	0	2,500	0
	—————	—————	—————
TOTAL REVENUES	\$426,132	\$1,312,000	\$750,500
	—————	—————	—————
TOTAL RESOURCES	\$526,529	\$1,174,361	\$862,861
EXPENDITURES:			
Contractual Services	\$414,168	\$1,012,000	\$750,500
Capital Outlay	250,000	50,000	0
	—————	—————	—————
TOTAL EXPENDITURES	\$664,168	\$1,062,000	\$750,500
	—————	—————	—————
ENDING BALANCE DECEMBER 31	(\$137,639)	\$112,361	\$112,361

COMMUNITY DEVELOPMENT ACT 1974 FUND
COMMUNITY DEVELOPMENT

	Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:			
429.931.52110 ADMINISTRATION TRAVEL & TRAINING	\$927	\$2,500	\$2,500
429.931.52880 ADMINISTRATION OTHER OPERATING COST	12,245	25,000	25,000
429.931.52885 ADMINISTRATION CD CONT SERVICES	65,385	160,000	160,000
429.933.52995 FAIR HOUSING	5,000	6,500	6,500
429.933.52996 COMMUNITY CENTER & SENIOR CENTER	0	0	30,000
429.934.52880 VIP OTHER OPERATING EXPENSES	0	15,000	0
429.942.52530 DEMOLITION COSTS	0	100,000	100,000
429.949.52885 CD CONT SERVICES - LEGAL AID	0	12,500	12,500
429.972.52870 EMERGENCY REPAIR - REHAB	39,888	65,000	65,000
429.973.52410 HOUSING REHAB LEGAL	1,236	1,500	2,000
429.973.52480 HOUSING REHAB REVOLVING LOAN EXPEN:	4,318	4,000	5,000
429.973.52885 HOUSING REHAB CD CONT SERVICES	0	250,000	0
429.974.52410 CODE ENFORCEMENT LEGAL SERVICES	103	0	2,000
429.974.52480 CODE ENF. OTHER PROFESSIONAL SERVICE	8,353	30,000	0
429.974.52880 CODE ENF. OTHER OPERATING COSTS	28,037	40,000	40,000
429.974.52885 CODE ENF. CD CONT SERVICES	248,676	300,000	300,000
Total - CONTRACTUAL SERVICES	414,168	1,012,000	750,500
CAPITAL OUTLAY:			
429.977.54550 PARK FACILITIES	0	50,000	0
429.978.54520 RESIDENTIAL STREET PAVING	250,000	0	0
Total - CAPITAL OUTLAY	250,000	50,000	0
Grand Total	\$664,168	\$1,062,000	\$750,500

FUND SUMMARY FOR FUND 736
COMMUNITY DEVELOPMENT ACT ESCROW FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$460,413	\$575,889	\$388,389
REVENUES:			
Miscellaneous	\$124,814	\$65,000	\$65,000
TOTAL REVENUES	<hr/> \$124,814	<hr/> \$65,000	<hr/> \$65,000
TOTAL RESOURCES	\$585,228	\$640,889	\$453,389
EXPENDITURES:			
Contractual Services	\$8,513	\$250,000	\$0
Interest Returned to HUD	826	2,500	2,500
TOTAL EXPENDITURES	<hr/> \$9,339	<hr/> \$252,500	<hr/> \$2,500
ENDING BALANCE DECEMBER 31	\$575,889	\$388,389	\$450,889

COMMUNITY DEVELOPMENT ESCROW FUND
CD ESCROW

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
CONTRACTUAL SERVICES:				
736.990.52480	OTHER PROFESSIONAL SERVICES	\$8,542	\$250,000	\$0
736.990.52980	CONTR SVC-BANK SERVICE CHG	(29)	0	0
	Total - CONTRACTUAL SERVICES	8,513	250,000	0
LOANS:				
736.990.55801	INTEREST RETURNED TO HUD	826	2,500	2,500
	Total - LOANS	826	2,500	2,500
	Grand Total	\$9,339	\$252,500	\$2,500

FUND SUMMARY FOR FUND 258
NEIGHBORHOOD STABILIZATION PROGRAM FUND

	2014 ACTUAL	2015 BUDGET	2016 BUDGET
BEGINNING BALANCE: JANUARY 1	\$17,659	\$111,095	\$111,095
REVENUES:			
Intergovernmental	\$390,235	\$470,000	\$420,000
TOTAL REVENUES	<hr/> \$390,235	<hr/> \$470,000	<hr/> \$420,000
TOTAL RESOURCES	\$407,894	\$581,095	\$531,095
EXPENDITURES:			
Contractual Services	\$296,799	\$470,000	\$420,000
TOTAL EXPENDITURES	<hr/> \$296,799	<hr/> \$470,000	<hr/> \$420,000
ENDING BALANCE DECEMBER 31	\$111,095	\$111,095	\$111,095

NEIGHBORHOOD STABILIZATION PROGRAM FUND
NEIGHBORHOOD STABILIZATION PROJECTS

		Actual Expenditures 2014	Amount Budgeted 2015	Amount Budgeted 2016
	CONTRACTUAL SERVICES:			
258.990.52530	DEMOLITION COSTS	\$150	\$100,000	\$100,000
258.990.52870	REHABILITATION EXPENSES	67,308	150,000	150,000
258.990.52885	ADMINISTRATIVE FEES	0	20,000	20,000
258.990.52535	NSP 3 DEMOLITION COSTS	65,395	50,000	50,000
258.990.52875	NSP 3 REHABILITATION EXPENSES	163,945	150,000	100,000
	Total - CONTRACTUAL SERVICES	296,799	470,000	420,000
	Grand Total	\$296,799	\$470,000	\$420,000

Section 12

STATISTICS AND MISCELLANEOUS

MIDDLETOWN



Situated on the banks of the Great Miami River in Southwestern Ohio, Middletown is within easy driving distance of both Cincinnati and Dayton. Middletown is a vibrant, dynamic community of approximately 48,700 people, positioned near the major metropolitan areas of Cincinnati and Dayton.



Strategically situated on Interstate-75 between Cincinnati and Dayton, a Middletown address affords companies the opportunity for service to both cities. The City's location is within 600 miles of more than 60 percent of the nation's purchasing power, making the city a magnet for companies that need access to these important markets.

More than 100 attractions are available within minutes of Middletown. They cover a wide variety of interests, from amusement parks for the whole family to Broadway quality stage shows and international festivals.

Other events, like the Ohio Challenge Hot Air Balloon Festival in late July and the Light Up Middletown celebration, which is held from late November through early January, are just two of the many annual events and attractions that help make Middletown such an exceptional city in which to live, work, and play!



Downtown Middletown is experiencing a new renaissance through regional arts, events and education. The Middletown Art Center provides classes and workshops in a variety of techniques as well as exhibits and special events. The Pendleton Art Center opened in 2011 with displays from approximately sixty artists. Thousands attend Broad Street Bash concerts in the summer featuring popular regional bands. Cincinnati State Technical College opened a branch campus in the heart of downtown in 2012. The arts have arrived in downtown Middletown!

City Government

Middletown was originally incorporated in 1833 and has operated under a Home Rule city charter since 1913. The city is governed by a five-member City Council, including a directly elected Mayor. The Council meets on the first and third Tuesday of the month in the Council Chamber on the lower level of the City Building. The business meeting begins at 5:30 PM.

All elective municipal officers are nominated by a petition of at least fifty (50) of the electors of the City and filed with the board of elections. Nomination petitions for ward candidates are to be signed by at least 50 electors of the represented ward. City Council elects a Vice Mayor at the first meeting in January at which newly elected members assume their duties of office.

City Council appoints a City Manager, who performs the duties in the City Charter. The City Manager is the Chief Administrative Officer and the head of the administrative branch of the city government. This position is responsible to the council for the proper administration of all affairs of the city.

The City Council appoints a variety of boards and commissions including the Civil Service Commission, the Park Board, the Board of Health and Environment and many others.

Recreation and Shopping

Four golf courses are located within or near the City of Middletown and include the Weatherwax Golf Course, Brown's Run Country Club, Wildwood Golf Club, and Forest Hills Country Clubs.

Skydiving lessons, tandem skydiving, and skydiving team training is available at the Middletown Regional Airport by Start Skydiving/Team Fastrax. Higher Ground Helicopter Flight Academy also offers flight training.

Thirty-six parks throughout the City provide casual enjoyment, sports and recreation. Additionally, several state parks are within easy driving distance, including Hueston Woods, Caesar's Creek, and Germantown Dam. A bike way for the avid biker begins just north of Middletown, running almost to Dayton, a distance of approximately 20 miles. Middletown's bike path is currently 8.9 miles and runs from Trenton (State Route 73) near the Great Miami River bridge



almost to the Franklin city limits.

Middletown's park system includes:

- Playground equipment at 28 developed parks
- A nature interpretive area
- Picnic shelters
- 1 stocked fishing pond
- A community center
- 2 softball complexes
- 1 baseball, football, and soccer complex
- 2 double sand volleyball courts
- Baker Bowl Skate Park
- Pickle ball courts
- 22 basketball courts with lighting provided on 5 courts
- 18 tennis courts with lighting provided on 10 courts
- A fitness trail system
- A lock tender's museum
- A scenic overlook



Shoppers can browse through a variety of stores along I-75 in Middletown. Also located within close proximity to the City are several 1 additional shopping malls, as well as numerous specialized stores.

Education

The Middletown City School District is well known for its strong, comprehensive educational programs. Curriculum improvement, instruction and support services are the focal point of the district. To maintain a contemporary educational program, the course of study for each subject area is reviewed by a committee comprising teachers and administrators who recommend revisions to the curriculum and modernized instructional resource material.

The educational program also includes a variety of teaching methods and instructional programs and extracurricular activities to meet students' special needs and interests: Success Academy, Central Academy (non graded school), Algebra for All, Post Secondary Education Option, Pre-School, Social Justice Class, Dual Credit Classes, Elementary Gifted and Talented Education, All Day Kindergarten in all eight elementary schools, thirteen Advanced Placement® Courses, Vocational Studies, Independent Study, Honors Courses in core subjects and Foreign Languages, Honors Diploma, Advanced Art and Music classes, over thirty clubs and academic extracurricular activities including the award winning Marching Band, and Show Choir, and the Greater Miami Conference athletic, chess, and academic quiz teams.

The faculty stays on top of current research in the field of education by attending professional development sessions offered by the district and area universities. In-service opportunities are designed to help the staff develop and reinforce the skills necessary to meet the changing needs of their students.

Individually, the staff and students consistently earn local and state recognition. Middletown High School graduates are accepted into the best colleges and post secondary institutions in the country.

In 2003 the Middletown community passed a \$7.5.8 million bond issue to replace or remodel all of Middletown's elementary schools with state of the art school buildings. Eight elementary buildings house grades pre-school through fifth grade; two middle schools accommodate grades six through eight; and grades nine through twelve occupy Middletown High School. These accomplishments are the result of an ongoing team effort that involves the dedication and hard work of students, administrators, teachers, support staff, and community members.

Post-Secondary Education

Miami University Middletown is a regional campus of Miami University, a highly regarded state-assisted university with a national reputation and ranked in the top 100 colleges in the United States. A commuter campus, Miami Middletown offers certificate programs, associate degrees, bachelor's degrees, and beginning course work for most four-year degrees.

A variety of post-secondary vocational opportunities are also offered at Butler County Vocational. Core academics at Butler Tech have seen a corresponding advance in order to better prepare a growing number of high school students for entry into college.

Cincinnati State Technical and Community College opened a branch campus in September 2012. The campus is located on Main Street in the downtown area. Cincinnati State plans to launch academic degree programs and certificates in several phases. Initial phase offerings will include courses that lead to the Associate of Arts degree. The AA degree is a transfer degree allowing students to complete the first two years of a bachelor's degree at Cincinnati State before transferring to other bachelor's degree programs. In addition, certificate program and additional program offerings that require specialized equipment and laboratory facilities are being considered for opening in later phases of campus development.

Greentree Health Science Academy opened its doors in 2011 with a new facility that offers various education levels in health care. The Warren Career Center, Miami University, and Cincinnati State Technical and Community College offer classes from high school programs to industry credentials and from Associate Degrees to Bachelor's Degrees.



The Southwestern Ohio and Northern Kentucky region is home to more than ten other highly rated colleges and universities.

Health Care

Premier Health Campus is Middletown's 200 acre site that offers an array of services and medical needs. A complete range of health services for adults and children. These services include advanced health care, family counseling, various services for the handicapped and

developmentally disabled, a hospice, health career education, skilled nursing for seniors and more.

The premier health campus includes the following facilities:

- Atrium Medical Center, formerly Middletown Regional Hospital, with a 280-bed capacity is accredited at the highest possible level, and offers a full range of medical services including cardiology, surgery, comprehensive cancer care, sports medicine, pediatrics, mental health care, a family birth center, and an alcohol and drug treatment program.
- Behavior Health Pavilion offers expanded inpatient and outpatient programs.
- Bidwell Surgery Center is a stand-alone outpatient surgery facility with state-of-the-art operating rooms.
- The Compton Center is a new cancer care center that has been awarded with the Outstanding Achievement Award by the American College of Surgeons' Commission.
- Dayton Children's Specialty Care Center is an extended partnership with the Children's Medical Center of Dayton, welcoming a growing team of pediatric specialists.
- Greentree Health Science Academy offers health care education at high school and college levels.
- Professional Building houses the Atrium Medical Center Pharmacy, several Heart Center services, physician offices and the Wilbur and Mary Jean Cohen Women's Center.
- Avalon by Otterbein is an innovated skilled nursing care and rehabilitation facility.
- Atrium Family YMCA includes a wellness center, child care center, along with the traditional YMCA health fitness management.
- Middletown VA Outpatient Clinic opened in January 2011 and serves over 2,500 area veterans. Among the services are primary care, optometry, podiatry, full-service laboratory, audiology, occupational and physical therapy, mental health services and pharmacy.



Economic Outlook

The City has experienced over \$1 billion dollars of investment made by area businesses since 2007. These investments include a variety of businesses including industrial, commercial, educational, and medical facilities. It is estimated that over 1,700 jobs were created from 2009 to 2014. What was once primarily a "blue-collar" steel mill town has been diversified to include education and health care into the mix.

New industries, new commercial businesses, two college campuses and a fairly new hospital campus are definitely something we can boast about. In addition, the East End is growing and the downtown area is being redeveloped. We are experiencing momentum and interest in the City.

While the new projects and expansions are tangible evidence of growth, many strategic moves were accomplished that will provide a foundation for continued growth. Public-private

partnerships have played a part in our growth. A new land banking project was started, a micro-financing program for our downtown businesses is in progress, and we continue to work closely with our career centers and colleges. We started a new marketing campaign and at the same time reached out to more regional and state entities to spread the good news and take advantage of collaborative opportunities.

Retail and tourism continue to grow. The downtown area has experienced new shops and restaurants along with the increased student population at the Cincinnati State Middletown campus.

Four historic buildings in the downtown area are showing signs of new life with renovations in progress. New market rate housing is in the works in the downtown area. This will complement other downtown revitalization projects, including a new River Center, new restaurants, and other service facilities.

Residential development is also moving forward. Fischer Homes built new homes in the Renaissance District. The company's confidence in the region was demonstrated by their acquisition of over 240 acres of residential and commercial land in Middletown.

Middletown is a great community to live and grow. While we embrace our unique history, we also look to the future as our City undergoes dynamic change and growth.



Gateway Enhancement Project

The City of Middletown, in cooperation with the ODOT, has invested \$150 million to dramatically improve the state Route 122 / I-75 interchange. Investment in infrastructure and transportation has been a catalyst for more development.

HISTORY TIME LINE

<u>Year</u>	<u>Event</u>
1791	Daniel Doty built the first log cabin in what was to become Middletown.
1802	Steven Vail laid out plots for Middletown
1805	First tuition school opened
1807	First local post office established in a log cabin, the office of attorney Ezekiel Ball
1820	Population of 314
1825	Construction began for the Miami Erie Canal
1827	Middletown Cemetery established on First Ave. This is the final resting place of Daniel Doty, who died in 1848.
1837	Middletown's first jail; First public school opened in Middletown at Main and Manchester; Middletown's first government organized.
1839	"Middletown Mail," Middletown's first newspaper published
1840	Population of 1,066; Middletown's William Webster invented a machine to make paper bags
1848	Volunteer fire department
1850	Population of 1,087; Oglesby Barnitz bank formed
1852	Erwin Paper, later Sorg Paper Co., became the first of numerous paper and allied product companies.
1860	Population of 3,070
1866	Sebald Brewery was opened.
1869	Paul J. Sorg and John Auer moved their tobacco plant to Middletown.
1870	Population of 3,046
1873	Middletown Gas & Light & Coke Company formed
1875	Middletown Water Works began
1879	Middletown & Madison Railroad organized – used horsepower to travel Central Ave.
1880	Population of 4,538
1880	Attorney Charles Bundy organized first phone company, Buckeye Telephone Co.; First City Building built
1881	Electricity comes to the City
1882	the Middletown Division of Fire was created
1886	Middletown becomes a City
1887	The Sorg Mansion was constructed by Paul J. Sorg, Middletown's first millionaire
1889	Middletown Attorney, James Campbell, elected governor of Ohio
1890	Population of 7,681
1891	Sorg Opera House erected by Paul J. Sorg, Middletown's first fine house of entertainment
1892	Paul J. Sorg elected to Congress
1899	George M. Verity entered into agreement with the Industrial Commission of Middletown to locate his steel plant along the Miami Erie Canal. George M. Verity is the founder of the American Rolling Mill Company (known as Armco)
1900	Population of 9,215
1900	Cornerstone of American Rolling Mill Co. (ARMCO) was laid July 12, 1900
1909	Middletown train depot was built on Charles Street near Central Ave.

HISTORY TIME LINE

<u>Year</u>	<u>Event</u>
1910	Population of 13,152
1913	Great Flood
1914	Harrison L. Dell, First Middletown Judge
1917	Middletown Hospital opened
1922	Manchester Hotel opened.
1923	John B. Tytus built the first continuous sheet mill in the world.
1925	Middletown's first traffic light installed at Central and Broad
1929	Miami-Erie Canal officially closed
1930	Population of 29,932
1932	The Jug, first drive-in diner in Miami Valley opened
1940	Population of 31,220
1940	The first Aeronca plane was completed in Middletown on June 5, 1940
1949	Voters approved change in Charter establishing manager – commission type government
1958	Middletown named All American City for 1957; First shopping center built Construction for I-75 began
1960	Population of 42,115
1960	Jerry Lucas wins Olympic gold medal for basketball in Rome
1966	Middletown Campus of Miami University opens
1970	Population of 48,767
1975	New Arts in Middletown Building
1976	New City Building dedicated
1977	Middletown Senior Citizens Center opened
1980	Population of 43,719
1983	New Middletown Public Library dedicated
1984	Armco moves General Office to New Jersey
1987	William Verity named U.S. Secretary of Commerce
1988	Armco-Kawasaki joint venture formed (formerly ARMCO)
1990	Population of 45,058
1992	William "Sonny" Hill became the first African American City Commissioner
2000	Population of 51,605
2007	Grand opening of new Atrium Medical Center (formerly Middletown Regional Hospital) AK Steel moves corporate headquarters to West Chester, Ohio (300 corporate office positions)
2008	Larry Mulligan, Jr. became Middletown's first directly elected Mayor
2008	Judith Gilleland became the first female City Manager
2010	Population of 48,694
2012	Kayla Harrison wins Olympic gold medal for Judo in London, England
2012	Cincinnati State Technical Community College opens campus in downtown area

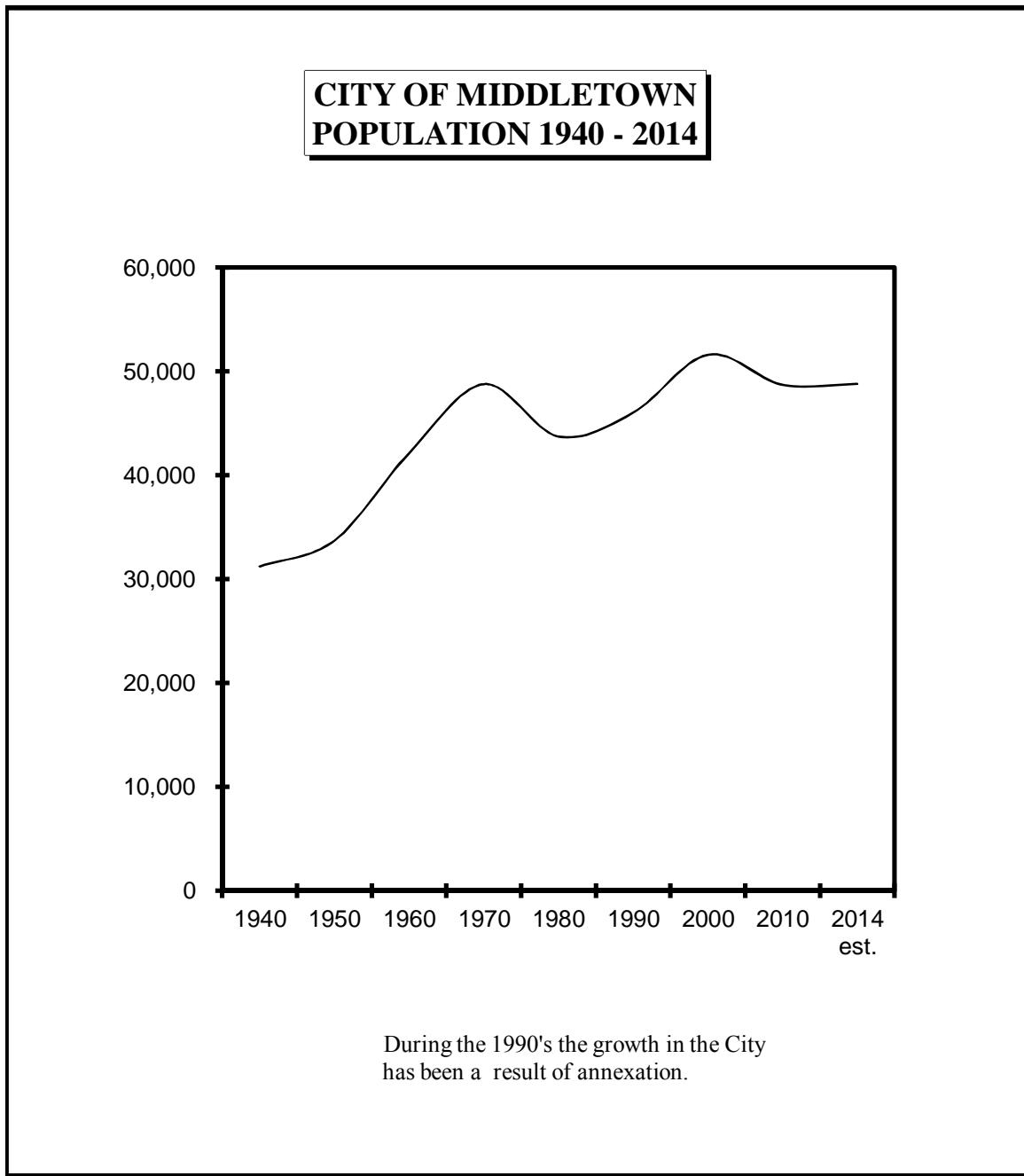


Figure 12.1 Population of the City of Middletown from 1940 through 2014 (data from U.S. Census Bureau)

CITY OF MIDDLETOWN, OHIO
MISCELLANEOUS STATISTICS
December 31, 2015

Date of incorporation	1837
Form of government	Council - Manager
Area	26.2 square miles
Miles of streets	240
Fire protection:	
Number of stations	5
Number of sworn firefighters	78
Police protection:	
Number of stations	1
Number of sworn police officers	76
Municipal water department:	
Number of customers	19,200
Miles of water mains	343
Sewers:	
Miles of sanitary and storm sewer	320
Recreation:	
Number of parks	37
Number of golf courses	4
Transportation	
Air:	
Number of airports	1
Jet Hangers	1
General Aviation Hangers	13
Land:	
Local bus lines	1
Rail:	
Number of railroad systems	2
Education:	
Miami University -	
Middletown Campus Branch Students	2,221

Source: City of Middletown Finance & Engineering Departments

**CITY, COUNTY, AND STATE
DEMOGRAPHIC STATISTICS
December 31, 2014**

Population

Year	City of Middletown	Butler County	State of Ohio
1940	31,220	120,249	6,907,612
1950	33,695	147,203	7,946,627
1960	42,115	199,076	9,706,397
1970	48,767	226,207	10,652,017
1980	43,719	258,787	10,797,630
1990	46,022	291,479	10,847,115
2000	51,605	332,807	11,353,140
2010	48,694	368,130	11,536,504
2014 est.	48,791	374,158	11,594,163

Housing, Income, and Education Statistics

	City of Middletown	Butler County	State of Ohio
Total housing units	23,296	149,270	5,146,933
Homeownership rate	56.00%	70.40%	67.50%
Median value/owner occupied homes	\$97,200	\$157,400	\$130,800
Median family income	\$35,853	\$56,610	\$48,308
Per capita income	\$20,199	\$26,813	\$26,046
Persons below poverty level	23.0%	13.3%	15.8%
High school graduates	82.4%	88.9%	88.5%
Bachelor's degree or higher	15.5%	27.4%	25.2%

Source: U.S. Census, State & County QuickFacts

CITY OF MIDDLETOWN, OHIO & NEARBY CITIES
DEMOGRAPHIC STATISTICS
December 31, 2014

	<u>Middletown</u>	<u>Kettering</u>	<u>Hamilton</u>	<u>Fairfield</u>
Population:				
Population - year 2000	51,605	57,502	60,690	42,097
Population - year 2014	487	55,705	62,486	42,770
Households:	19,898	25,266	24,192	17,163
Age:				
under 5 years	7.5%	5.8%	8.1%	6.4%
under 18 years	24.3%	21.0%	24.9%	23.2%
65 years and over	14.9%	18.0%	13.2%	13.0%
Education:				
High school graduate	82.4%	93.9%	83.1%	91.7%
Bachelors's degree or higher	15.5%	31.1%	14.8%	26.5%
Unemployment:				
Unemployment Rate - year 2000	4.8%	2.3%	3.0%	2.9%
Unemployment Rate - year 2014	5.3%	3.9%	4.9%	4.0%
Income:				
Median household income	\$ 35,853	\$ 49,522	\$ 40,426	\$ 56,318
Poverty level	23.0%	11.1%	22.9%	8.1%
Per capita personal	\$ 20,199	\$ 29,489	\$ 20,283	\$ 28,663
Housing:				
Housing units	23,296	27,602	27,878	18,803
Homeownership Rate	56.0%	61.8%	56.5%	65.1%
Median value of owner-occupied units	\$ 97,200	\$ 130,100	\$ 104,300	\$ 147,100
Business:				
Total number of firms (2007)	3,570	4,771	4,014	4,097
Retail sales per capita (2007)	\$ 16,623	\$ 28,626	\$ 11,153	\$ 35,936

Source: U.S. Census, QuickFacts and U.S. Dept. of Labor's Bureau of Labor Statistics

CITY OF MIDDLETOWN, OHIO & NEARBY CITIES
DEMOGRAPHIC STATISTICS
December 31, 2014

	<u>Middletown</u>	<u>Kettering</u>	<u>Hamilton</u>	<u>Fairfield</u>
Employment Status:				
Population 16 years and over	38,223	45,415	48,470	34,166
In labor force	59.8%	66.2%	62.0%	73.3%
Civilian labor force	59.8%	65.6%	62.0%	73.2%
Employed	50.3%	60.6%	53.6%	66.2%
Unemployed	9.5%	5.0%	8.4%	7.0%
Armed Forces	0.0%	0.6%	0.0%	0.0%
Not in labor force	40.2%	33.8%	38.0%	26.7%
Industry:				
Educational, health care, social assistance	19.4%	26.9%	23.5%	19.7%
Manufacturing	17.7%	10.8%	15.4%	17.5%
Retail trade	14.7%	13.5%	14.1%	13.6%
Arts, entertainment, recreation, food services	14.3%	9.7%	10.8%	7.2%
Profession scientific, management & administrative	9.8%	11.0%	8.1%	11.5%
Finance, real estate, insurance	5.2%	5.0%	6.0%	8.8%
Construction	4.2%	4.7%	6.2%	4.3%
Transportation, warehousing, utilities	4.8%	3.5%	4.4%	4.8%
Other services	3.6%	4.6%	4.7%	4.0%
Wholesale trade	2.8%	3.2%	2.4%	3.6%
Public administration	2.3%	4.4%	3.4%	2.9%
Information	1.2%	2.7%	1.0%	2.1%
Class of Worker:				
Private wage & salary	88.1%	81.4%	83.6%	84.8%
Government	8.6%	12.8%	11.6%	11.2%
Self-employed	3.3%	5.7%	4.8%	3.9%
Occupation:				
Management, business, science, and arts	26.5%	38.4%	24.7%	33.9%
Service occupations	21.4%	17.1%	21.5%	15.7%
Sales and office	26.0%	27.2%	26.3%	28.1%
Natural resources, construction, and maintenance	8.0%	5.6%	9.5%	6.7%
Production, transportation, and material moving	18.2%	11.7%	18.0%	15.7%

Source: U.S. Census, American FactFinder 2009-2013 American Community Survey

TOP EMPLOYERS AND PROPERTY TAX PAYERS***Top Ten Employers***

Employer	Employees	Rank	YEAR 2014	YEAR 2006	
			Percentage of Total City Employment	Employees	Rank
AK Steel	2,277	1	11.4%	4,651	1
Middletown Regional Hospital				1,836	2
Atrium Medical Center	1,807	2	9.1%		
CM Temporary Services, Inc.	1,328	3	6.7%		
Crown Services 36 LLC	1,116	4	5.6%		
CBS Temporary Services, LLC	925	5	4.6%		
Middletown City School District	842	6	4.2%	1,248	3
Strom Engineering Corp				1,181	4
OneSource Employee Management LLC	833	7	4.2%		
Miami University	620	8	3.1%	667	5
Kroger Limited Partnership	619	9	3.1%		
Belcan Services Group II	563	10	2.8%		
Garden Manor Extended Care				563	6
City of Middletown				514	7
National Workforce Assistance				505	8
Stone Container Corp				314	9
Bay West Paper Corporation (Wausau)				197	10

Top Ten Tax Payers (Real Property)

Taxpayer	Nature of business	2014	2005
		Rank	
AK Steel	steel manufacturing	1	1
Compartir		2	
Southwestern Ohio Steel	steel processing		2
Garden Manor/Sam Boymel	retirement facility	3	4
Precision Strip	steel processing	4	3
Liberty Retirement Properties	retirement facility	5	
Middletown Coke	metallurgical coke	6	
Trinity Place	apartment complex		6
Chaka-Chak LLC	apartment complex	7	
Bavarian Woods	apartment complex	8	5
Riverside Village	apartment complex		8
CMC Old Towne LLC	apartment complex	9	
Akers Packaging	box manufacturing		9
Bay West Paper	paper and packaging	10	7
Jefferson Smurfit Corp	paper and packaging		10

Note: 2004 is the earliest available data available from current records

Section 13

GLOSSARY

GLOSSARY

ADA	American with Disabilities Act
AFIS	Automated Fingerprint Identification System
Accounts Payable	A liability account reflecting amounts owing to persons/organizations for goods and services received.
Accounts Receivable	An asset account reflecting amounts owing from persons/organizations for goods and services provided.
Accrual Basis	A method of accounting that recognizes the financial effect of transactions when they occur as opposed to when cash is actually received or spent.
Adopted Budget	A budget that has been prepared and reviewed in accordance with State law and has been duly adopted by City Council.
Allocate	To set aside portions of budgeted expenditures that are specifically designated for a certain purpose.
Annual Budget	A budget covering a single fiscal year (January 1 to December 31)
Appropriation	A legal authorization by the City Council to make expenditures and incur obligations for a specific purpose.
Assess	To establish an official property value for taxation.
Assessed Valuation	A value that is established for real or personal property for taxation purposes.
Assets	Property owned by the City which has monetary value.
Authorized Positions	Employee positions that are authorized in the adopted budget for the fiscal year.
Balanced Budget	A budget with beginning cash balances and revenues exceeding or meeting the total amount of expenditures.
Basis of Accounting	A term used to refer when revenues, expenditures, expenses and transfers are recognized in the accounts and reported on the financial statements, specifically relating to the timing of measurements.
Bond	A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future called the maturity date(s), together with periodic interest at a specified rate.
Bond Rating	A rating (made by an established bond rating company) from a schedule of grades, indicating the probability of timely repayment of principal and interest on bonds issued.
Budget	A plan of financial operation comprised of an estimate of proposed expenditures for a given period and the proposed means of financing them. Each City of Middletown budget is an annual budget. The expenditures in the budget agree with the appropriations approved by the City Council.

GLOSSARY

Budget Calendar	The schedule of key dates, which the City follows in preparation and adoption of its budget.
Budget Message	The opening section of the budget, which provides the City Council and the public with a general summary of the most important aspects of the budgets, major changes, and the views and recommendations of the City Manager.
CAFR	See Comprehensive Annual Financial Report
CALEA	Communications Assistance for the Law Enforcement Act is a voluntary accreditation for law enforcement agencies based on a body of standards internationally accepted by the law enforcement community
CD	Community Development
CDBG	Community Development Block Grant, a federal entitlement program designed to benefit low and moderate income persons, specifically in the areas of housing and community development.
CIP	Capital Improvement Plan
COM	City of Middletown
Capital Improvements	Additions and/or replacements to the City's buildings, and infrastructure assets (e.g., highways, sewer and water lines, pumping stations, etc.)
Capital Outlay	Represents an expenditure designated for the purchase of fixed assets such as depreciation, machinery, equipment, or vehicles.
Capital Project Fund	A fund created to account for financial resources to be used for acquisition or construction of major capital facilities.
Carryover Balance	An amount of cash remaining at the end of a fiscal year after all of the year's financial obligations has been satisfied. The cash balance is "carried over" as the beginning cash balance of the next year.
Cash Basis	A basis of accounting under which transactions are recognized only when cash is received or disbursed.
Charges for Services	A charge or fixed rate for the purchase of an article or service including a variety of fees and charges. Examples include purchase of birth certificates, planning review fees, utility bills, emergency medical service, etc.
Chart of Accounts	The classification system used by a city to organize the accounting for various funds.
City Council	The governing body of the City of Middletown. There are currently seven City Council members including one Mayor.
City Manager	The chief executive officer of the City of Middletown appointed by City Council

GLOSSARY

Commodities	An expenditure category that includes supplies and materials that are consumed as they are used. Some examples of commodities are chemicals, office supplies, cleaning supplies, and supplies to maintain equipment.
Comprehensive Annual Financial Report	The official annual report of the City of Middletown. The Comprehensive Annual Financial Report (CAFR) is prepared in conformity with generally accepted accounting principles by the City and includes an accounting opinion issued by an outside auditor.
Contractual Services	An expenditure category that includes all services provided by outside and internal consultants and vendors. Some examples of contractual services are municipal garage charges, computer maintenance contracts, legal services, seminar fees including travel, memberships in professional organizations, and telephone bills.
Debt Service	Debt service expenditures which include principal, interest, and collection fees.
Debt Service Fund	A fund created to account for financial resources to be used for the payment of debt obligations of the City. Payments made by a Debt Service Fund include principal, interest, and trustee fees (if applicable) on City bonds.
Deficit	A term meaning there are insufficient funds to cover expenses.
Department	A major unit of organization in the City comprised of subunits called divisions. City Departments include: City Council, City Manager's Office, Economic Development and Planning, Law, Public Works & Utilities, Finance, Health, Community Revitalization, Municipal Court, and Public Safety
Depreciation	Depreciation is determined by allocating the cost of capital assets over the estimated useful lives of the assets on a straight-line basis
Disbursement	Payment for goods and/or services in cash.
Distinguished Budget Presentation Awards Program	A voluntary program administered by Government Finance Officers Association to encourage governments to prepare effective budget documents. This award is the highest form of recognition in governmental budgeting and represents a significant achievement.
EMS	Emergency Medical Services
Encumbrances	Commitments related to unperformed contracts for goods or services.
Enterprise Fund	A fund created to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, sewer, golf course, solid waste disposal). The expenses of an Enterprise Fund are usually financed or recovered through user charges (e.g., golf fees).
Estimated Revenue	Amount of projected revenue to be collected during the fiscal year
Expenditures	Cash payments for goods received, services rendered, or debt obligations.

GLOSSARY

FAA	Federal Aviation Administration, the federal agency that governs the operations of the nation's airports.
FTE	Full time equivalent, most commonly used when referring to part time employees. A total of 2,080 hours represent one full time employee.
Federal Grant Fund	A fund created to account for financial resources provided by the Federal Government to be used for specific expenditures authorized by the specific federal grant awarded to the City.
Final Budget	Term used to describe revenues and expenditures for the year beginning January 1 and ending December 31 adopted by Council.
Financial Plan	A multi-year financial forecast of all revenues and expenditures of the City for all major funds. This forecast is the basis of the City's annual budget.
Fiscal Year	A twelve month period used for accounting purposes. Used to differential a budget or financial year from the calendar year.
Forecasting	A process of analyzing data to determine future trends.
Full time equivalent	Ratio of total number of paid hours (part time or grant employees) by the number of working hours (2,080 hours for a full time employee) per year
Function	Related activities intended for the same purpose. Example: Police and fire perform the function of public safety.
Fund	A fiscal and accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities. The fund types in the budget are: Capital Projects, Debt Service, Enterprise, Federal Grants, General, Internal Service, Special Assessments, Special Revenue, and Trust.
Fund Balance	The difference between assets and liabilities reported in a fund.
GAAP	Generally Accepted Accounting Principles, rules and procedures that serve as the norm for the fair presentation of financial statements.
GASB	The Governmental Accounting Standards Board (GASB) is an independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.
GIS	Geographic Information System – computer system that illustrates geographic details of land and/or property
General Fund	The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio and the Charter of the City.
GFOA	Government Finance Officers Association is an organization who supports the advancement of governmental accounting, auditing, and financial reporting.
Grants	A contribution or gift in cash or other assets from other sources.

GLOSSARY

Governmental Fund	Fund generally used to account for tax-supported activities.
HUD	US Department of Housing and Urban Development
IDIAM Fund	Indigent Driver Interlock and Alcohol Monitoring Fund is used to purchase immobilizing or disabling devices for operation of a vehicle for indigent offenders.
Impervious surface of property	A surface which slows or prevents water from infiltrating the soil or a surface that water cannot penetrate, such as roof, road, sidewalk, or paved parking lot causing water to run off the surface more rapidly or in greater quantities than under natural conditions. The amount of impervious surface increases with development and results in the need for drainage facilities to carry the increased runoff.
Independent Auditor's Report	The official written communication of the results of an audit. In a financial audit, the independent auditor's report typically will offer an opinion on whether a set of financial statements is fairly presented in conformity with GAAP.
Infrastructure	An asset such as streets, water and sewer lines, treatment facilities, traffic signals, etc.
Interfund transfer	Flow of cash between funds. The City of Middletown distributes income tax revenue to various funds such as Transit, General Obligation Debt Service, and Health.
Internal Service Fund	A fund created to account for the financing of goods or services provided by one department to other departments of the City. The City's Internal Service Funds are the Municipal Garage Fund which purchases and maintains the City's vehicle fleet, and the Employee Benefits Fund which pays the City's health benefits plan.
Intergovernmental Revenue	Revenue received from other governmental entities such as the county, state or federal government, most generally in the form of grants, taxes, or subsidies.
LED	Light emitting diodes – new technology used in traffic lights causing a brighter, more energy efficient, and a longer lasting display.
Levy	Taxes imposed for the support of governmental activities.
Long Term Debt	Debt with maturity of more than one year.
MDT	Mobile data terminal otherwise known as mobile computer.
Maturities	The dates on which the principal or stated values of investments or debt obligation mature and may be reclaimed.
Major Fund	Funds whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the City's revenues or expenditures of the anticipated budget.
Mill	The value of 1/1000 of one dollar used in computing taxes (usually property taxes) by multiplying the rate times the taxable value divided by 1,000. Example: 5.9 Mills with taxable property value of \$100,000 is calculated $\$100,000/1,000 \times 5.9 = \590

GLOSSARY

Millage	A tax rate on property, expressed in mills per dollar of value of the property.
Mission	A description of the scope and purpose of a specific entity.
Modified Accrual Accounting	A basis of accounting in which expenditures are accrued but revenues are accounted for when they become measurable and available.
Moody's Investors Service	A financial service company formed in 1918, a subsidiary of Dunn & Bradstreet Corporation, who provides ratings for municipal securities and other financial information to investors.
NPDES	The National Pollutant Discharge Elimination System (NPDES) permit program prohibits the unauthorized discharge of pollutants from a point source (pipe, ditch, well, etc.) to U.S. waters. Permittees must verify compliance with permit requirements by monitoring their effluent, maintaining records, and filing periodic reports.
Note	A written promise to pay a certain amount of money on a specific date with interest; a short-term debt. Most notes are one year or less.
NSP	Neighborhood Stabilization Program – a federal grant program with goals to stabilize neighborhoods
ODOT	Ohio Department of Transportation
OKI	Ohio, Kentucky, and Indiana tri-state area
OPWC	Ohio Public Works Commission which was created to assist in financing local public infrastructure improvements under the State Capital Improvements Program and the Local Transportation Improvements Program.
Obligations	Amounts which are owed including liabilities and encumbrances
Operating Expenses	Day to day expenses necessary to the maintenance of the enterprise. Operating expenses include payroll, employee benefits, depreciation, repairs, etc.
Operating Revenue	Revenue or funds received as income to pay for ongoing day to day operations.
PERS	Public Employees Retirement System
Personal Services	An expenditure category which includes all City employee salary and fringe benefit costs.
Pool	A cost sharing arrangement among independent entities. The City purchases its liability coverages through an intergovernmental insurance pool.
Potable Water	Potable water is water that is safe to drink and is free from pollution, harmful organisms and impurities.
RFP	Request for proposal
ROI	Return on investment

GLOSSARY

Real Property	Property which is land, buildings, or other capital improvement which become an integral and connected part to the real property (example is playground equipment).
Resources	Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances.
Revenue	Monies received by the City as income.
Special Assessment	A levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.
Special Assessment Fund	A fund created to account for the use of special assessment receipts.
Special Revenue Fund	A fund created to account for financial resources which are designated for a specific operational purpose by local or state regulations. Two examples of Special Revenue Funds are the Auto and Gas Tax Fund which accounts for the use of gasoline tax receipts for road repairs, and the Conservancy Fund which accounts for the use of property taxes for flood protection.
State Bond Issue No. 2	A bond issue of the State of Ohio, the proceeds of which are distributed to local governments in Ohio for approved capital improvement (e.g., roads, bridges, utilities) projects.
Strategic Plan	The document prepared by the City which defines the major issues and establishes a process to continually review and improve the City organization's vision of the community. The Strategic Plan provides the framework within which the overall direction of the City will be guided and against which policy decisions and issues will be measured.
Subsidy	Monetary assistance granted by a government to a person or group in support of a project or enterprise being in the public interest (such as the Health State Subsidy).
Supplemental Appropriation	A legal authorization by the City Council to make expenditures and to incur obligations which are additional to the authorization contained in the City's original annual appropriation.
TIF Payments	Tax Increment Financing District payments, payment made to a designated district for property taxes.
Trust Funds	Funds established to account for assets held for other City funds, such as the City's Police and Fire Pension Funds.
UDAG	Urban Development Act Grant
Unencumbered Balance	The amount of money in a fund that is neither expended nor encumbered and is still available for future purposes.
Unreserved Fund Balance	Portion of a fund's balance that is not restricted for a specified purpose and is available for general appropriation

GLOSSARY

Unencumbered Fund Balance	The amount of undesignated balance of a fund which is available for allocation.
User Charge or User Fees	Charges for service, the payments of a fee for direct receipt of a public service by the party benefiting from the service (e.g., greens fees, water bill payments, transit fare box revenue).
Utility	A service or commodity used for generation and transmission or distribution to the general public such as electricity, gas, or water. The City of Middletown has utility charges for water, sewer, storm sewer, and refuse collection.
Vital Statistics	Statistics concerning the important events in human life, such as births, deaths, health and diseases

Section 14

INDEX

INDEX

	Page
2016 Budget Summaries by Fund.....	2-16
2016 Concrete Repair Program Fund Summary	7-6
Aeronca Tax Increment Financing Fund Summary	5-13
Airport Fund Debt Service.....	8-30
Airport Fund Summary	8-28
Airport Fund Transfers-Out	8-30
Airport Improvement Fund Summary.....	6-14
Airport Operations	8-29
Airport/Riverfront Tax Increment Financing Fund Summary	5-15
Auto and Gas Tax Fund Summary.....	4-15
Auto and Gas Tax Fund	4-11
Budget Message	1-1
Budget Overview	2-1
Budget Process.....	2-1
Building Inspection.....	3-61
Building Maintenance.....	3-62
Capital Improvement Fund 220 Plan Projections	6-5
Capital Improvement Fund 220 Program Project Descriptions	6-8
Capital Improvement Fund 220 Summary.....	6-10
Capital Improvement Fund Descriptions and Expenditure Summary	6-1
Capital Improvement Project Policies.....	6-3
Central Ave. Sidewalk, Curb, & Gutter Fund Summary	7-2
Changes in Ending Balance – All Funds	2-46
City Council Office.....	3-11
City Income Tax Fund	4-5
City Income Tax Transfers-Out	4-8
City Manager's Office	3-14
City Overview.....	1-1
Civic Development Fund Summary.....	4-45
Combined Funds – 2016 Budget Summary	2-25
Community Center.....	3-58
Community Development Act Escrow Fund Summary.....	11-6
Community Development Fund Summary	11-4
Community Development	3-60
Community Revitalization Administration.....	3-57
Community Revitalization Department Summary of Expenditures	3-56
Community Revitalization Department	3-52

INDEX

	Page
Computer Replacement Fund Summary	6-25
Conservancy Fund Summary	4-19
Court IDIAM Fund Summary	4-53
Court Special Projects Fund Summary	4-55
Criminal Investigation	3-47
Debt Service Funds Descriptions and Expenditure Summary	5-1
Debt Table	5-3
Department and Fund Relationship	2-57
Department of Public Safety	3-35
Distinguished Budget Presentation Award	i
Division of Fire	3-37
Division of Police	3-43
Downtown Improvements Fund Summary	6-12
Downtown Tax Increment Financing Fund Summary	5-11
East End/Towne Boulevard Tax Increment Financing Fund Summary	5-9
Economic Development Bond Service Fund	6-29
Economic Development Department	3-30
Electronic Maintenance	4-16
Emergency Medical Service Fund Summary	4-27
Employee Benefits Fund Summary	9-5
Enforcement/Education Fund Summary	4-43
Engineering	3-67
Enterprise Fund Descriptions and Expenditure Summary	8-1
Federal Grants Fund Descriptions and Expenditure Summary	11-1
Finance Administration	3-20
Finance Department Summary of Expenditures	3-19
Finance Department	3-17
Financial Polices and Goals	1-12
Fire Administration	3-40
Fire Division Summary of Expenditures	3-39
Fire Operations	3-41
Fire Relief and Pension Fund Summary	10-4
Fire Training/Prevention	3-42
Fiscal History	2-5
Foundation Principles	1-11
Fund Chart	2-12
Fund Classifications	2-13

INDEX

	Page
Fund Structure.....	2-14
General Fund – Annual Budget by Departments	3-8
General Fund Expenditures.....	3-4
General Fund Revenue.....	3-1
General Fund Summary	3-10
General Fund Transfers-Out Expenditures	3-72
General Fund.....	3-1
General Obligation Bond Retirement Fund Summary	5-5
Glossary	13-1
Goals and Objectives Update for 2015	1-18
Goals for 2016	1-33
Greentree Industrial Park Tax Increment Financing Fund Summary	5-25
Grounds Maintenance	4-18
Health & Environment Fund.....	4-21
Health Administration.....	4-26
Health Fund Summary	4-24
Health State Subsidy	4-25
HOME Fund Summary	11-2
Human Resources	3-29
Impacts of Capital Investments on Operating Budget	6-4
Index	14-1
Indigent Drivers Alcohol Treatment Fund Summary	4-41
Information Systems	3-22
Internal Service Fund Descriptions and Expenditure Summary	9-1
Jail Management	3-51
Law Department Summary of Expenditures.....	3-27
Law Department.....	3-24
Law Enforcement Mandatory Drug Fine Fund Summary	4-35
Law Enforcement Trust Fund Summary.....	4-33
Law	3-28
Litter & Waste Collection	8-38
Made Industrial Park Tax Increment District Fund Summary	5-27
Major Expenditures –Trends and Assumptions	2-32
Major Funds – Purposes and Resources	2-37
Major Programs and Functions.....	2-7
Major Revenues – Trends and Assumptions	2-26
Matrix by Fund Classification	2-19

INDEX

	Page
Middletown History Time Line	12-7
Middletown, City in Brief.....	12-1
Miller Road North Tax Increment Financing Fund Summary	5-17
Municipal Court Computerization Fund Summary.....	4-31
Municipal Court Fund Summary	4-47
Municipal Garage Fund	9-2
Municipal Garage Fund Summary	9-3
Neighborhood Stabilization Program Fund Summary	11-8
Non-Departmental Expenditures.....	3-70
Nuisance Abatement Fund Summary.....	4-57
ODOT Urban Paving Sidewalk, Curb, & Gutter Summary	7-4
Officials for the City of Middletown	ii
Organizational Chart Fund Descriptions.....	2-54
Organizational Chart.....	2-53
Other Fund Descriptions	2-55
Parks Maintenance	3-69
Personnel History.....	2-51
Planning	3-63
Police & Fire Dispatch.....	3-50
Police Administration	3-46
Police Division Summary of Expenditures.....	3-45
Police Grants Fund Summary	4-51
Police Relief and Pension Fund Summary.....	10-2
Police Services	3-49
Position Summary by Department	2-49
Probation Services Fund Summary	4-37
Property Development Fund Summary.....	6-27
Public Safety Levy Fund.....	4-9
Public Works & Utilities Administration.....	8-23
Public Works & Utilities Department (General Fund Divisions)	3-64
Public Works (General Fund Divisions) Department Summary of Expenditures	3-66
Purchasing.....	3-23
Recreation	3-59
Renaissance North Tax Increment Financing Fund Summary.....	5-21
Renaissance South Tax Increment Financing Fund Summary.....	5-23
Senior Citizens Levy Fund.....	4-59
Sewer Administration	8-24

INDEX

	Page
Sewer Administrative Services	8-27
Sewer Capital Reserve Fund Project Descriptions.....	6-22
Sewer Capital Reserve Fund Summary.....	6-23
Sewer Fund Debt Service.....	8-27
Sewer Fund Summary.....	8-22
Sewer Fund Transfers-Out.....	8-27
Sewer Fund	8-18
Sewer Maintenance.....	8-26
Solid Waste Administrative Services.....	8-40
Solid Waste Disposal Fund Summary	8-37
Solid Waste Disposal	8-39
South Yankee Rd Tax Increment District Fund Summary	5-29
Special Assessment Bond Retirement Fund Summary	5-7
Special Assessment Fund Descriptions and Expenditure Summary	7-1
Special Revenue Expenditure Summary.....	4-1
Special Revenue Fund Descriptions	4-1
Statistics and Demographics	12-9
Storm Water Administrative Services.....	8-17
Storm Water Capital Reserve Fund Project Descriptions	6-19
Storm Water Capital Reserve Fund Summary	6-20
Storm Water Fund Summary	8-15
Storm Water Fund Transfers-Out	8-17
Storm Water Fund.....	8-13
Storm Water Maintenance	8-16
Street Lighting	3-68
Street Maintenance.....	4-17
Table of Contents.....	iii
Tables and Figures Directory.....	vi
Tax Fund Summary.....	4-6
Taxation Division.....	4-7
Termination Pay Fund Summary	4-39
Towne Mall/Hospital Tax Increment Financing Fund Summary	5-19
Transit Fund Summary	8-32
Transit Fund.....	8-31
Treasury	3-21
Trust Fund Descriptions and Expenditure Summary	10-1
UDAG Fund Summary	4-29

INDEX

	Page
Uniform Patrol	3-48
Wastewater Treatment	8-25
Water Administration	8-9
Water Administrative Services	8-12
Water Capital Reserve Fund Project Descriptions	6-16
Water Capital Reserve Fund Summary	6-17
Water Fund Debt Service	8-12
Water Fund Summary	8-8
Water Fund Transfers-Out	8-12
Water Fund	8-4
Water Maintenance	8-11
Water Treatment	8-10
Wellfield Administrative Services	8-36
Wellfield Protection Fund Summary	8-34
Wellfield Protection	8-35