

**January 1, 2013 - December 31, 2013**



**2013 BUDGET**  
**CITY OF MIDDLETOWN, OHIO**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished*  
*Budget Presentation*  
*Award*

PRESENTED TO

**City of Middletown**  
**Ohio**

For the Fiscal Year Beginning

**January 1, 2012**

*Linda C. Danison Jeffrey P. Emmer*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Middletown, Ohio for its annual budget for the fiscal year beginning January 1, 2012. 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.

This 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, 2013**

**Legislative**

Mayor .....	Lawrence Mulligan, Jr.
Vice-Mayor .....	Daniel J. Picard
City Council Member .....	Anita Scott Jones
City Council Member .....	Joshua E. Laubach
City Council Member .....	Ann Mort
City Council Member .....	Joe Mulligan
City Council Member .....	Andrew Smith, Jr.

**Executive/Administrative**

City Manager.....	Judith Gilleland
Chief of Police.....	David VanArsdale
Community Revitalization Director .....	Douglas D. Adkins
Director of Court Services.....	Steven P. Longworth
Economic Development Director .....	Denise Hamet
Finance Director.....	Russell E. Carolus, Jr.
Fire Chief .....	Steven M. Botts
Health Commissioner .....	Jacquelyn D. Phillips
Law Director.....	Leslie S. Landen
Personnel Director .....	Steven Husemann
Planning Director.....	Martin D. Kohler
Public Works & Utilities Director .....	Preston M. Combs



Pictured: A Mort, J. Mulligan, B. Parr, A. Smith, D. Picard, L. Mulligan, A. Jones, J. Laubach, J. Gilleland

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# Section 1

# CITY OVERVIEW



January 31, 2013

To the Honorable Mayor Mulligan, City Council, and the Citizens of Middletown:

Much better news for the 2013 budget year! This is a relatively good budget given the economic times. This is the second year of a two year budget plan. In 2012, the City was significantly challenged by the reduction in income tax revenue along with cuts in state revenue and property taxes. We worked hard last year to establish a plan that would cover 2012 and 2013 so that we could operate effectively. We, like many local governments, have been busy dealing with an array of issues including, but not limited to, a struggling national, state and local economy, balancing budgets, and meeting both financial and operational responsibilities. We have successfully faced our financial challenges and we are operating within our guidelines. One important guideline is to keep the General Fund reserve levels above 15%. This budget supports these priorities as well as the Action Plan and the core services our citizens expect. We believe that this budget contains a well-rounded emulsion of city services for our residents and businesses.

We have a budget with an established reserve fund and prioritize our expenditures with contingency plans for the operating budgets. Staff, Council members, and financial consultants review our financial reports regularly. The Financial Plan establishes multi-year budgets that consider the affordability of our programs and projects before they are part of the annual budget. Staff is continually searching for new ways to do business in a cost effective manner.

General Fund:	
Est. Begin. Balance 1/1/2013:	\$6,407,707
Budgeted Revenues:	29,092,669
Budgeted Expenditures:	29,715,504
Ending Balance	\$5,784,872
2013 Reserve Balance	19.43%

#### Significant Statistics for 2013 Budget:

- No layoffs.
- 0% cost of living adjustment for non-organized.
- 0% for union groups up for renewal in 2013.
- Remaining unions as approved by council in collective bargaining agreements.
- Health Care Committee considering options to cut employee health benefit costs in addition to 2012's budget cuts of \$500,000.
- Tax Increment Financing Funds will generate \$795,000 in debt payments.
- Income tax revenue is projected to increase 1.5% in 2013 (reduced from original 2%).
- Inheritance tax (estate tax) eliminated in 2013 (estimated at \$800,000 annually).
- Four patrol officers supported by grants thru December 2014.
- Six firefighters supported by grants thru September 2014.
- Realize that we need to begin work in 2013 to make plans for 2014 when the public safety grants expire.
- No increase in utility charges (water, sewer, storm water, and refuse collection)

Ensuring financial stability is critical for good bond ratings and low interest rates. The City currently has an “Aa2” bond rating with Moody’s Investor’s Service. The quality of any bond is based on the issuer’s financial ability to make interest payments and repay the loan in full at maturity. Moody’s and Standard & Poor’s are independent credit rating services that evaluate the creditworthiness of bonds. They research the financial health of each bond issuer and assign ratings to the bonds being offered. We are happy to report that we are in the “high quality” rating.

Bond Rating Services		Moody's Investors Service	Standard & Poor's	Fitch Ratings
↑ (Lower Interest Rates)	Best Quality	Aaa	AAA	AAA
		Aa1	AA+	AA+
	High Quality	Aa2	AA	AA
		Aa3	AA-	AA-
	Upper Medium Grade	A1	A+	A+
		A2	A	A
		A3	A-	A-
		Baa1	BBB+	BBB+
	Medium Grade	Baa2	BBB	BBB
		Baa3	BBB-	BBB-

## Public Safety

We are truly thankful to the citizens of Middletown for passing the Public Safety Levy (.25% income tax) for a permanent renewal this past August. The Public Safety Levy brings in an estimated \$2.5 to 2.8 million annually. Public Safety is a priority and we want to ensure that our community is safe for residents and businesses. \$21.3 million of the projected \$29.7 million general fund budget is dedicated to Public Safety. This is approximately 72% of all General Fund expenditures. Approximately one-half of the work force is public safety employees; 179 of the 357 full time employees work in the Police and Fire Divisions.

In addition to receiving a federal grant to fund four officers, the Division of Police has also taken advantage of other sources to fund other items needed for effective public safety. Funds from drug fines and seizures as well as grants are used to purchase various police equipment and tools as well as fund training and programs. Over \$370,000 is budgeted in the Police Grant Fund, Law Enforcement Trust Fund, Mandatory Drug Fine Fund, and the DUI Enforcement and Education Fund.

The Division of Police is proactive in various programs. A 24/7 drop box for medication disposal is available in the Police lobby to help alleviate the drug problem. They also participate in LEADS Online, which enables swap shops and other similar businesses to electronically submit purchased items. These items are cross referenced to stolen items. A task force was created to deal with neighborhood problems. The goal is to problem solve and partner with particular neighborhoods to ensure a safer community for all. A plan of action to combat crime and nuisance issues along with the increased visibility of police in neighborhoods resulted in 10-30% reduction in crime in these neighborhoods in 2012. These programs will continue in 2013.

Police has begun using Twitter to release important information such as crime tips and trends, Amber Alerts, BOLO’s, special events, breaking news, and suspect information. Twitter gives the Police an opportunity to get out information in real time to our community. Follow us @MPD Ohio at Twitter.com.

The Division of Fire participates in monthly emergency management system training. This training consists of many venues including lectures from Atrium Medical Center staff, in-service training of medical equipment, various programs including driving and operation of fire apparatus, class room

certification, and interpretation classes to ensure proper diagnoses and early detection of symptoms as well as physical training. The Division of Fire was able to take advantage of one of the structures slated from demolition to do some training. Crews practiced roof ventilation procedures which enable search and rescue operations. This is one example of teamwork between departments and taking advantage of opportunities to save money.

The Division of Fire received a federal grant (\$1 million) to fund six firefighters for a period of two years. This allowed us to recall five laid-off firefighters and hire one more. This does not replace the nine that were laid off last year but will be a significant improvement to minimum daily staff and directly improve the safety and quality of life for the community.

### **Housing Stock and Neighborhoods**

In 2011, a Nuisance Abatement Fund was created to receive and appropriate funds for nuisance enforcement issues. This ensures that no tax dollars are spent on properties due to nuisance enforcement issues such as weeds, trash, abandoned buildings, etc. In addition, a state grant (Moving Ohio Forward) has been included in the 2013 budget for the sum of \$2.4 million. This grant assistance is a tool for the economic recovery of our community by removing blighted and/or abandoned structures to reclaim our neighborhoods.

Community Revitalization staff are reviewing properties to be demolished under this program. To save funds on demolition, two Community Revitalization staff members are in the process of getting certification to perform the asbestos survey required for any residential demolition. Each survey generally costs the City about \$500 per property.

The city is working on all fronts to improve our city and our neighborhoods.

### **Economic Development**

We continue to expand the Business Visitation program designed as a communication channel between the City, Economic Development programs and businesses that are located in Middletown. Each week, Economic Development team members and participants from the business community visit selected companies to discuss items such as growth potential, new markets, work force development and resource needs. Information gathered helps support decisions on how the City moves forward to support Middletown businesses and helps attract new businesses to the area to fill gaps in service or resources. Business Visitation Programs help to understand the needs of the community, retain those companies currently in Middletown, and attract new businesses and opportunities.

Middletown welcomes the following new businesses:

- All World Machinery and Supply on Yankee Road
- The Spattered Platter, a paint it yourself pottery studio on Central Avenue
- Mockingbird Café at the Pendleton Art Center
- Pamela's Bonafide Candle Company on Monroe Street
- Family Barber and Beauty Shop on Cincinnati-Dayton Road
- Tufts of Hair Beauty Salon on Central Avenue
- Clark's Rx on Breiel Boulevard
- A Step Ahead Dance Studio on Manchester Road
- A.L.M Team Sports on Trenton Franklin Road
- Davey's Super Carry Out on Germantown Road
- HP Energy on Commerce Drive
- Liberty Restaurant on Central Avenue

A new 84-room Hampton Inn is under construction on Towne Blvd. The projected four-story hotel is located next to Wal-Mart and along Interstate 75 in the “Renaissance West” area. The proposed 52,552-square-foot hotel is slated to open May 1, 2013, and represents an investment by developers of at least \$3.5 million.

Other businesses investing in Middletown include:

- Metal Coaters is investing \$18 million worth of renovation and interior improvements to its metal coil coating plant on Yankee Road.
- MTR Martco, a manufacturer of metal components for the paper and steel industry, is expanding its Yankee Road facility with an investment of \$1.5 million which will include new equipment, office and manufacturing space to its existing buildings.
- Pilot Chemical announced in June that it will be expanding its manufacturing facility with an investment of \$32 million in improvements, creating fifteen new full-time jobs and retaining 46 existing full-time positions.
- Akers Packaging Services Group, a 49-year-old manufacturer of corrugated packaging materials and boxes, is planning an expansion of its Middletown operations on Lefferson Road. The expansion will include a 136,000-square-foot addition which is estimated to cost \$5.5 million, and to purchase \$9.5 million for equipment. This expansion will add 27 jobs over the next 18 months with an additional payroll of about \$1.43 million.
- The Towne Mall, located at the I-75 exit, has new owners. Major renovation and new tenants are anticipated. We are eagerly anticipating a new adventure with this property.

## **Infrastructure**

The 2013 budget includes funds or improvements to even the basic physical structures such as streets. Infrastructure is the underlying foundation needed for the operation of our society. The 2013 budget includes:

### **Capital Improvement Budgets:**

General Capital	\$5,575,000
Sewer Capital	4,080,000
Storm Water Capital	1,050,000
Water Capital	<u>1,540,000</u>
<b>TOTAL</b>	<b>\$12,245,000</b>

We are happy to report that a \$2 million paving program is budgeted for 2013. A team comprised of Engineering, Streets, Water, Sewer and Storm Maintenance Divisions will identify utility replacements early in the year so that we can pave mid to late 2013. Combining these utility replacements along with the paving is another cost saving measure that creates a win-win for all. Other major road-way improvements are slated over the next three years includes Main Street, Oxford-State Road, Yankee Road, Central Avenue, and Towne Boulevard. Plans to finish the I-75 interchange with lighting and landscaping for sound barrier are also budgeted for 2013.

Other noteworthy infrastructure improvements are in the works. We have been working diligently with the US EPA on the sewer and storm long term control plan. This plan has \$100 - \$150 million potential expenditures over the next ten years. Staff is working to finalize the report for US EPA’s approval by the end of the year. The Sewer Fund has budgeted \$400,000 and the Storm Water Fund has budgeted \$200,000 for this endeavor. Also in the works is an interceptor sewer repair/replacement project that is

combining \$800,000 from the 2012 budget with \$800,000 from the 2013 Budget to repair/replace another 2,000-2,500 feet of deteriorated sewer along the river.

Also slated for 2013 is the replacement of well #18. This is one of our two largest production wells and it has been slowly losing flow over the years.

The Capital Improvement Fund budget for 2013 is as follows:

General Capital	City	Outside Funding	Total
Main Street Improvements	\$130,000	\$715,000	\$945,000
Oxford State Road Improvements - Design	\$220,000	\$0	\$220,000
Oxford State Road Right of Way Acquisition	\$5,000	\$795,000	\$800,000
Towne Blvd Right of Way Acquisition	\$45,000	\$45,000	\$90,000
I-75/SR 122 NW Corner Landscaping	\$20,000	\$120,000	\$140,000
Yankee Road Improvements Phase II	\$0	\$1,375,000	\$1,375,000
I-75 Interchange Improvements	\$300,000	\$0	\$300,000
I-75 Gateway Improvement Design, Phase 2	\$90,000	\$0	\$90,000
Traffic Signal & Systems Replacement	\$95,000	\$0	\$95,000
Building Improvements	\$30,000	\$0	\$30,000
Parks Improvements	\$30,000	\$0	\$30,000
Paving \$420,000 – CDBG \$240,000 – Sewer Fund \$240,000 – Water Fund \$210,000 – Storm Water \$130,000 – CIP (Main St) \$275,000 – Auto & Gas Tax Fund \$300,000 – CIP (Additional Paving) \$185,000 – General Fund	\$2,000,000	\$0	\$2,000,000

Staff is also working on all fronts to safeguard our infrastructure. Street crews are increasing crack sealing and pothole repairs to extend life of rapidly deteriorating streets. Keeping the water from penetrating the pavement is the best way to extend pavement life. The Wastewater Treatment plant will hire a full-time plant manager who can get the operations and maintenance back on track, develop a capital priority list and look for savings to cover additional costs. The Building Maintenance staff is investigating cost saving measures that are energy efficient for the building while meeting capital needs. The Municipal Garage is also looking for ways to create a capital reserve to take care of its major building repairs and replacement needs as well as investigate energy saving ideas.

## **Downtown**

So many exciting things have happened in the downtown area in the past couple years. The Pendleton Art Center and Cincinnati State Technical and Community College branch campus join the BeauVerre at the Square as part of the major components of the downtown area. We have been partnering with Downtown Middletown Inc. to further our goal of a vibrant downtown.

Downtown Middletown Inc. has applied to become a member of the Main Street USA Program. This program is a nationwide preservation organization that assists historic downtowns in revitalization and provides a network of linked communities and support programs while preserving their character.

## **Action Plan**

This past year, Council and staff initiated a new Action Plan for 2012 – 2017. This five year plan gives direction with specific goals of where we will be allocating our resources to ensure that Middletown is a special place where residents and visitors want to live, work, and play.

## **2013 Budget**

All of the factors shared have an impact on the budget. The greatest challenges to our finances are the continued uncertainties created by the global economy and the unexpected budget decisions from the State of Ohio. However, with the current budget's estimate, I believe this budget is a solid plan for 2013 despite these uncertainties. The total budget submitted for 2013 is \$29.7 million for the General Fund and a total citywide budget of \$106.6 million.

Sincerely,



Judith Gilleland  
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.*

# 2012-2017 ACTION PLAN

## GOALS

1. Enhance the qualities that make Middletown a community that is attractive to families and young people.
2. Maximize the value of our educational system both at the K-12 level as well as higher education (trade schools, Community Colleges and Universities)

## STRATEGIES

- Promote and publicize the community events, assets and people all of which make Middletown special
- Allow for better utilization of community center, golf course, airport and parks
- Promote living downtown-new/renovated housing-attracting young urban professionals
- Seek out entertainment and restaurants that will attract families and young singles
- Determine what residents see as most important in choosing to live or not live in Middletown
- Help new residents get acclimated to the community
- Seek out programs which could be done jointly with the Middletown schools to enhance the educational environment in the community
- Seek out opportunities to promote the value of the community and instill civic pride through the schools
- Grow connections with Regional Workforce Training Center
- Enhance job readiness of local students
- Explore avenues to encourage entrepreneurial growth especially with technology focus
- Grow Small Business Advisory and Support Services
- Prepare workforce for tomorrow's jobs and recruit jobs that match the skills of new residents living in or near Middletown

# GOALS

3. Encourage new business and the expansion of existing businesses to enhance the local tax base & provide opportunities for employment of present and future residents
4. Improve the City's Housing Stock and neighborhoods
5. Improve the Community Appearance and Image
6. Encourage a more ecologically sound local and global environment

# STRATEGIES

- Continue business retention team visits
- Develop a recruitment strategy
- Enhance Middletown Moving Forward 's role as a development entity
- Create market ready sites at attractive locations with good regional access and aggressively market them
- Work with prospects to ensure that we take every opportunities to meet their needs
- Create an awareness that economic development continues to be successful and create excitement about the future possibilities
- Increase the level of and effectiveness of code enforcement
- Capital Reinvestment
- Seek rapid demolition of unrestorable buildings
- Encourage home owners to fix up their own properties
- Seek reuse of vacant properties as soon as possible
- Seek reuse of vacant land
- Improve the overall appearance of the City
- Seek a diverse housing stock with quality homes in all price ranges
- Clean up areas with excessive litter
- Prioritize Gateway Redevelopment
- Work closely with volunteer boards and committees focused on environment
- Seek programs within the City organization to save energy
- Create a 20% increase in community recycling
- Encourage LEED certified buildings
- Explore opportunities to jointly work with "Keep Middletown Beautiful" to examine the joint capability to pursue various beautification and environmental projects
- Re-evaluate downtown zoning/design standards to: Encourage safe sidewalks which will encourage a walkable city environment, reduce energy use and encourage fitness

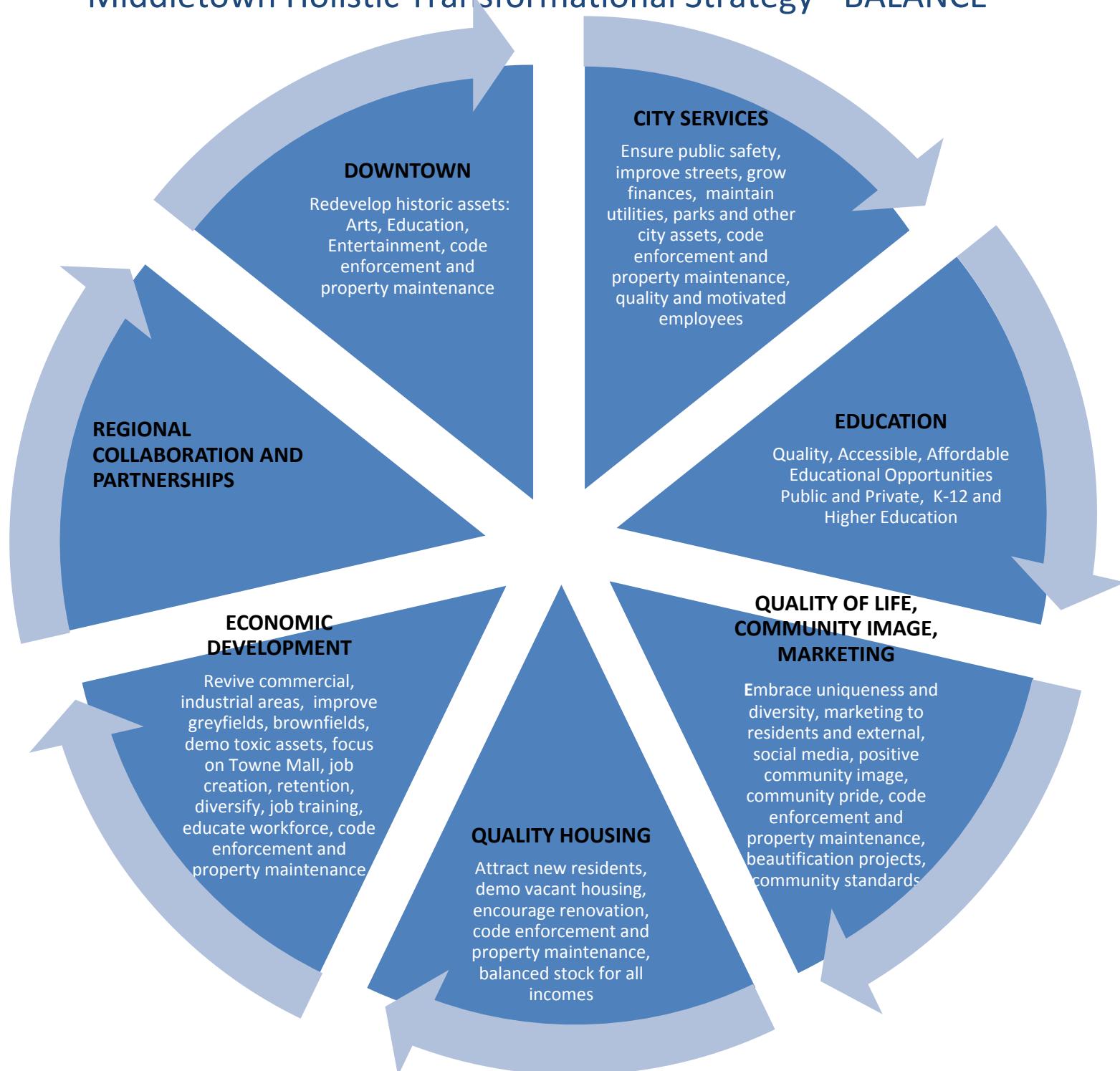
# GOALS

7. Ensure that our community is safe for residents and businesses
8. Provide for revenues and cut costs to ensure the City is financially sustainable well into the future.
9. Ensure polite, friendly and efficient customer service for residents and businesses
10. Regional Collaboration and Partnerships
11. Seek out ways of using the Riverfront for economic development, recreation, housing or general community building
12. Improve aging Infrastructure and resolve Combined Sewer System issue

# STRATEGIES

- Crime rate percentage to be equal or less than average for SW Ohio
- Ensure a reasonable level of fire safety and EMS response
- Seek Community Involvement in safety related activities – create a sense of ownership in Middletown
- Keep the tax rates and utility charges below the midpoints for cities in the SW Ohio region
- Seek out major water customers that would utilize the City's excess water supply capability and produce revenues to keep the overall rates lower
- Establish an information desk/receptionist in the lobby of city hall to greet and direct customers as they enter city hall
- Improve the income tax customer service, especially for business clients
- Create a more welcoming atmosphere in the Municipal Building
- Build a better relationship with neighboring communities and organizations
- Maintain memberships and participate in regional organizations: WCML, MVCC, CLG, OKI, etc.
- Develop a Riverfront Plan
- Start using the Riverfront area again
- Ensure that sufficient revenues are provided to make required improvements in the utility systems
- Plan for and obtain funding for roadway/infrastructure improvement
- Continue with general street maintenance activities: sign replacement, street striping, pot hole patching, crack sealing, etc.

# Middletown Holistic Transformational Strategy - BALANCE



## 2012 ACTION PLAN ACCOMPLISHMENTS

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### **Enhance Middletown's Qualities**

Communication regarding Middletown and all it has to offer are currently available via the City's website and TV Middletown. The local cable channel, TV Middletown, is a non-profit community television station. This station focuses on our community and programming includes City Council meetings, school board meetings, school sports, local history, and much more. TV Middletown's motto is "Positively Middletown." The City's website posts information regarding City News, Business & Education, Economic Development, Current Topics, and Citizens Services as well as information for residents, visitors, businesses, and government.

The local Community Center has received several facility updates and a Community Center newsletter is now posted on the City's website with information regarding programs, activities, fees, and schedules. Programs vary from Teen Night to Team Building Workshops. A new recreation manager has been hired and new programs are expected for 2013 to allow for better utilization of the community center.

The Community Center has partnered with the following organizations during the last six months to enhance our utilization at the Community Center: Butler County Metroparks (Community Garden), Art Central Foundation and the Pendleton Art Center (Classroom Murals), Miami University Middletown (After School Tutoring Program), Butler County EITC (Free Tax Preparation), Malachi and Freedom Development Corporation (Monthly Staff Trainings), and the Community Building Institute, or CBI (Renovated Parent Resource Center). Currently in the works is the potential partnership with the YMCA to develop programs in the parks. Through our partnership with Community Building Institute, we have been able to establish new relationships with the Butler County Educational Service Center, Abilities First, 4C, and Life Span. These new relationships are the starting point to additional programs being offered on a daily basis at the Parent Resource Center.

Downtown Middletown Inc., formerly a public-private partnership through the City, is a not-for-profit organization focusing on revitalizing downtown. A director was hired in 2012 and the board of directors is a group of volunteers who have a vested interest in downtown Middletown. This organization is in the process of becoming a Main Street community. The main goal of a Main Street Community is to revitalize the downtown with the aid of other linked communities and a national support program. This goal includes saving historic buildings, reviving the commercial core, strengthening business, and fostering a sense of community life. Downtown has undergone many changes in the past five years including the opening of the Pendleton Art Center, with approximately fifty local artists, and the new branch campus of Cincinnati State Technical and Community College as well as new small businesses and restaurants. Local entertainment, such as the "Broad Street Bash" has added a positive impact to the downtown area with concerts of local artists and area vendors during the summer months.

## 2012 ACTION PLAN ACCOMPLISHMENTS

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### **Maximize Value of Our Educational System**

Offering a skilled and agile workforce is an essential asset for attracting and retaining businesses. The workforce development resources are now available to Middletown employers via two colleges, two technical schools and other affiliated workforce development opportunities. Co-op students and interns are available through the schools. The City continues to partner with our educational system. The Greentree Health Academy and the Cincinnati State Technical and Community College are two examples of this relationship. The Greentree Health Science Academy was constructed through federal government stimulus bonds and grants with no financial impact to the City.

### **Encourage Businesses and Provide Employment Opportunities**

A business retention team continues to visit new and expanding businesses. Staff offers assistance and advice where needed. In 2012 the city experienced growth in all industry sectors and in all regions of the City, including both new construction and expansion. Several new companies started operations, and interest in new opportunities in the city continued to increase throughout the year. Metal Matic, Advanced Design, and Valicor started new facilities here, supplying the steel and auto industry and providing fluid purification services. Three companies started administrative headquarters (Barrett Paving, Premier System Integrators, and U.S. Protection Service LLC). Air Products and Pilot Chemical both implemented large-scale expansions and plant renovations totaling \$115 million. Retail and tourism also grew: construction started on a new Hampton Inn; the Towne mall sold to an investor group (planning \$20 million in redevelopment investment); a new Clark's Pharmacy opened, and several other retail expansions and tear downs/rebuilds were initiated.

The Economic Development team 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.

### **Improve Housing Stock and Neighborhoods**

The City has various programs to improve the housing stock and neighborhoods. The Community Revitalization Department works to improve the quality of life for residents by dealing with housing and nuisance issues. These issues vary from code enforcement, nuisance abatement, building inspections, demolition projects to down payment assistance for homeowners. In 2012, a total of 8,408 inspections were completed with 2,967 violations resolved voluntarily. Ten demolition projects were completed to properties that were deemed blighted and/or unsafe.

## 2012 ACTION PLAN ACCOMPLISHMENTS

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### **Public Safety**

Thanks to the citizens of Middletown, the Public Safety Levy passed in 2012 with a one-quarter percent income tax. The levy assists in funding the Police and Fire Divisions.

Part 1 crimes were down by 346, or 8%, from 2011 to 2012. Part 1 crimes are major crimes that consist of murder, rape, aggravated assault, robbery, burglary, larceny and motor vehicle theft.

A Gang Task Force was formed in May of 2012 to investigate violent crime. The crime in the areas of the Lakeside neighborhood and the neighborhood surrounding Sherman Park saw significant decreases in crime while the Task Force was operating. The residents in these areas noticed a difference in their neighborhoods. This was the third task force to successfully rid the city of a gang in the last few years.

Police formalized a “Business Watch” partnership with downtown businesses. Over thirty business owners participated in training session on crime prevention. This has been a very successful program for the businesses and will continue into 2013.

The Police Division realigned the beat plan for the city. This has allowed more efficient use of our manpower. Coupled with the discontinuation of two patrol cars on certain shifts, police can now engage in “directed patrol” on a regular basis. This gives the ability to address concerns from the downtown businesses and work closer with residents in a more effective manner.

Two police officers received outstanding recognition in 2012. Jamie Wilcox was named Officer of the Year by the Butler County Chiefs Association. He was the first Middletown officer to receive the award. Officer Wilcox was named as the Cincinnati Crime Stoppers Officer of the Year.

### **Finances – Provide for Revenues and Cut Costs**

The multi-year financial plan is an on-going process. This plan enables all city departments to participate in the budget process. All department heads and the City Manager collaborate on cutting costs and initiating revenue enhancements when available. This is truly a team effort. This effort has allowed the General Fund budget balance to stay within the parameters of a 15-25% target range of the previous year expenditures.

Grants to fund four police officers and six firefighters were obtained for 2012, saving over \$780,000. Towing and impound fees are new for 2012, adding \$168,000 to the General Fund.

### **Regional Collaboration and Partnerships**

Many City staff members belong and participate in a long range of organizations from the Dayton Development Coalition to the Cincinnati USA Chamber as well as national, local, and county organizations. These memberships are very informative on a variety of topics and provide regional, inter-agency collaboration and cooperation on various levels.

## 2012 ACTION PLAN ACCOMPLISHMENTS

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A simple item such as sharing space with Butler County Information Services in the City's data center has benefits. Butler County will use space in our data center for data disaster recovery and business continuity. Butler County has also given the City space in its data center to use for disaster recovery.

The City undertook several private public relationships which enable the city to grow and/or prosper. The Greentree Health Academy, Downtown Middletown, Inc., and the Cincinnati State Technical and Community College are three examples of this relationship. Working together has been a win-win for all.

The court has partnered with Dayton Veterans Administration to assist veterans with disabilities. This program has been very successful through the Veterans' Court.

### **Improve Aging Infrastructure**

The Public Works Department continues with general street maintenance activities such as sign replacement, street striping, pothole patching and crack sealing, etc.

Currently, the Long Term Control Plan is in the process of being negotiated and a consultant was brought on board to develop an acceptable plan by the end of 2013 with USEPA.

The following construction projects were accomplished in 2012:

- **Bike Path (Section 4)** - Construction was completed on a new 1.7 mile section of the Great Miami River Recreation Trail with funding from ARRA grants, the Middletown Community Foundation, and the Miami Conservancy District.
- **Lefferson Rd. Improvements** - Construction was completed on the widening and reconstruction of Lefferson Rd. between Breiel Blvd. and Cincinnati-Dayton Rd. with partial funding from the Ohio Public Works Commission. This improvement included sidewalks, curbs, gutters, and storm sewers. This collector street has been labor intensive for street repairs in the past.
- **Yankee Rd. Improvements (Phase 1)** - Construction was completed on the widening and reconstruction of Yankee Rd. between MADE Industrial Dr. and Oxford St. Rd. with partial funding from the Ohio Department of Development and the Ohio Public Works Commission. This much needed improvement, will improve the heavy truck traffic needed for the new and existing businesses located on Yankee Road.
- **Gateway Enhancements (Phase 1)** - Enhancements were completed along SR122 near Towne Boulevard including upgrades to the existing welcome sign, applying a stone veneer to the existing retaining wall, and landscaping with partial funding from a Transportation Enhancement Grant through OKI (Ohio Kentucky Indiana Regional Council of Government). This enhancement improves the front door to the City.
- **I-75/SR 122 Interchange Improvements** - Construction was completed on the widening and reconstruction of I-75 from SR122 to the Warren County/Montgomery County line including reconfiguring the interchange at SR 122. This project began in 2009 and improvements have greatly improved traffic flow to and from the interstate.

## **FINANCIAL POLICIES AND GOALS**

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### **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.

## **FINANCIAL POLICIES AND GOALS**

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### **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 Golf Course Fund will generate sufficient revenues to support itself and its rates will remain competitive with other local golf courses. Golf fees 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.

The City Solid Waste Disposal Fund charges will cover both contractor refuse pickup charges and debt service on the twenty-year bonds issued to finance the closing of the City landfill.

## **FINANCIAL POLICIES AND GOALS**

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### **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**

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### **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.

## **FINANCIAL POLICIES AND GOALS**

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### **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.

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 State Government

The following represents the average principal value and the average annual yield for the City's portfolio for the past five years:

<u>Year</u>	Average Principal <u>Invested</u>	Average <u>Yield</u>
2006	\$32,065,738	3.97 %
2007	\$36,684,705	4.30 %
2008	\$44,628,379	3.48 %
2009	\$36,824,958	2.14 %
2010	\$38,419,525	1.23 %

## **FINANCIAL POLICIES AND GOALS**

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### **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.

### **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, golf, 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.

## **FINANCIAL POLICIES AND GOALS**

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### **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, 2012, the City of Middletown bonded and unbonded debt consisted of:

General Obligation Bonds/Notes (Governmental Funds)	\$32,822,698
General Obligation Bonds/Notes/Lease (Proprietary Funds)	<u>14,061,012</u>
Total	\$46,883,710

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 January 2010 and maintained Middletown's rating of Aa2 (upper medium grade bonds.)

## **FINANCIAL POLICIES AND GOALS**

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### **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, 2012, the City's compliance with the 10.5% and the 5.5% limitation statutes were as follows:

Total Assessed Valuation	\$714,738,620
(a) 10.5% Limit	\$ 75,047,555
Total Amount of City Debt subject to the 10.5% limit	<u>(24,763,969)</u>
Amount Available Within the 10.5% Limit	<u>\$ 50,283,586</u>
(b) 5.5% Limit	\$ 39,310,624
Total Amount of City Debt subject to the 5.5% limit	<u>(24,763,969)</u>
Amount Available Within the 5.5% Limit	<u>\$ 14,546,655</u>

There are no immediate plans for additional general obligation debt in the governmental funds, although there is a balance of \$14.5 million or 37.0% of unvoted debt limit capacity.

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	\$ 26,348,112	\$ 10,911,112	\$ 15,437,000
Special Assessment Bonds	\$ 2,351,810	\$ 2,221,743	\$ 130,067
Police & Fire Pension Accrued Liability	\$ 2,065,860		\$ 2,065,860
Enterprise General Obligation Bonds	\$ 10,356,886	\$ 8,986,886	\$ 1,370,000
Capital Leases (Water/Sewer Meters)	\$ 3,704,126		\$ 3,704,126
Notes	\$ 2,056,916		\$ 2,056,916
<b>Total Debt</b>	<b>\$ 46,883,710</b>	<b>\$ 22,119,741</b>	<b>\$ 24,763,969</b>

# Section 2

## BUDGET OVERVIEW

## **OVERVIEW OF THE 2013 BUDGET**

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### **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 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 Action Plan along with City Council's priorities. Current and long term goals and priorities are reviewed quarterly.

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.

The City of Middletown's 2013 Budget is a plan of action that utilizes the City's financial resources to provide for the needs of the community and the Action Plan within the financial parameters set by the Financial Plan.

### **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 sends budget packets to each City Department. Each department is required to submit completed budget forms 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.

## OVERVIEW OF THE 2013 BUDGET

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

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

## OVERVIEW OF THE 2013 BUDGET

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### **Amendments to the Budget**

The Ohio Revised Code Section 5705.40 states that any appropriation ordinance 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 for 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 2013 BUDGET**

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### **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, Golf, 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.

### **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 2013 are the beginning of the year cash balances. Fund balances at the end of 2013 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 2013 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 2013 BUDGET**

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### **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. The City has had a significant decline in employment, income taxes, and property taxes.

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% over a three year period was enacted to lessen the impact of the recession. This recommendation became the directive for years 2010 through 2012. The budget process called for making significant cuts in 2010 to provide a solid budgetary plan for the next three years. These early reductions should lessen the impact in later years. The 2010 budget was passed with over \$1.5 million in cuts and the lay-off of seven full time employees.

The State announced the worst recession since the 1930's in early 2010. In addition 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 15.3% in 2009. In early 2011, we were made aware that we would be receiving a significant reduction in State subsidies in order to alleviate the State's budget deficit.

Due to budget cuts in previous years, personnel cuts were unavoidable for the 2012 budget. Twenty-eight full time employees were cut from the 2012 budget. Other budget cut measures included no cost of living adjustments for employees, cuts to employee health benefits, and reduction of equipment purchases to name a few. Due to these budget cut measures, no cuts were necessary for the 2013 budget.

### **Current Financial Environment**

Although the Great Recession has ended, the City is keeping a watch on the financial condition while trying to be optimistic. The strength of the recovery will depend on various factors such as: economic policies implemented at federal and state levels; the rise in oil prices; and the housing market. The City has conservatively budgeted low on the revenue estimates. The General Fund budget, which is the City's largest budget, is projected to end with a balance well within our target range.

## OVERVIEW OF THE 2013 BUDGET

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### **MAJOR PROGRAMS AND FUNCTIONS**

#### **Public Safety - \$21.8 million**

Approximately \$21.8 million is budgeted for public safety which includes police and fire. The General Fund supports the majority of the funding (\$21.4) 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. A new initiative this year is to utilize the seized monies from the Mandatory Drug Fine Fund to fund three separate task forces targeting specific offenders and specific community issues. The goal is to improve the stability of neighborhoods through the use of task forces. The Enforcement/Education Fund will support overtime for traffic control issues, specifically driving under the influence. The Law Enforcement Trust Fund will supplement training budgets including special operations investigations and provide advanced training to meet the needs of growing technology.

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, for prom night at the local high schools. 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 test every fifteen feet of fire hose as well as all hydrants located in the city. Approximately 17,000 building safety inspections are performed each year.

The Fire Division is supported by the General Fund (\$9.2 million). Donations or grants support the Fire Division with \$57,600 (EMS Fund, a Special Revenue Fund) for training and firefighter programs.

Public Safety is a priority at the City of Middletown, therefore this function contains the largest budget.

## OVERVIEW OF THE 2013 BUDGET

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### **Court - \$2.1 million**

The Municipal Court has a total budget of \$2.2 million for 2013. The Municipal Court has jurisdiction in civil and misdemeanor criminal cases and preliminary hearings for felony cases. The court handled over 21,000 cases in 2011. 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, computer updates, security measures and remodeling.

### **Community Environment - \$19.4 million**

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

Housing assistance has the largest budget of \$11.6 million. This federally funded program provides housing assistance payments for approximately 1,600 subsidized units. This program is managed by a private consultant.

The Nuisance Abatement Fund has a budget of \$2.6 million and the Neighborhood Stabilization Program has a budget of \$1.1 million for 2013. These funds are funded by state and federal grants. These grants will fund the demolition of properties that have been abandoned and deemed unsafe. The goal of this program is bring the neighborhoods back to its residents.

Code enforcement, neighborhood improvement, planning, building inspection and community development are also quality of life issues by dealing with neighborhood, housing and nuisance issues. Total budget for these functions is \$3.6 million (\$2.3 from Community Development Funds and \$1.3 from the General Fund).

### **Public Health - \$0.4 million**

The Middletown Department of Health budgeted \$.4 million for 2013. 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, and is supplemented by General Fund subsidies.

## OVERVIEW OF THE 2013 BUDGET

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### **Capital Improvements - \$14.9 million**

A total of \$14.9 million is budgeted for capital improvements. The majority of the budgets are as follows:

- Special Assessment Funds budgeted \$1.6 million
- Capital Improvement Funds budgeted \$5.6 million
- Enterprise Funds (Water, Sewer, & Storm Water) budgeted \$6.7 million

The Special Assessment Funds include the projects: 2010 Jefferson Road Sewer, Main Street Improvements, Sewer Connection Program, and the 2013 Sidewalk, Curb and Gutter. Property owners, the beneficiaries of these projects are assessed for the cost of these projects.

The Capital Improvements Fund budgeted \$6.9 million. Street improvement is the main focus of this budget and approximately \$2 million will be spent on paving. Enterprise Funds will aid in the funding for paving streets. Engineering staff is working on plans that will consolidate the replacement and/or major repairs of water, sewer and storm systems along with street resurfacing on our thoroughfare and residential streets. This method will enable the city to use funds from other sources, thus stretching our dollars. This fund receives federal and/or state grants and property taxes.

Enterprise capital budgets include:

- Water - \$1.5 million for water related improvements funded by the Water Fund (water charges).
- Sewer - \$4.1 million for sewer related improvements funded by the Sewer Fund (sewer charges).
- Storm Water - \$1.1 million for storm water system improvements funded by the Storm Water Fund (storm water charges).

### **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 revenues from the State for license fees and gas taxes and is supplemented by General Fund subsidies.

### **Leisure - \$2.3 million**

Leisure activities include park maintenance and the community center with a total budget of \$0.9 million in the General Fund. The Golf Fund budget is almost \$1.4 million for 2013.

## **OVERVIEW OF THE 2013 BUDGET**

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### **General Government - \$6.5 million**

General government activities include administration, economic development, finance, law, information systems, engineering and costs that are not associated with any one activity such as insurance and electric bills. This function is budgeted at \$6.5 million for 2013 (includes \$5.0 from the General Fund).

### **Internal Service - \$8.9 million**

Municipal Garage has a \$3.4 million budget with \$1.2 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 auto 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 \$5.5 million budget for employee health care. The health care is self-funded and each department who uses this service contributes to this fund.

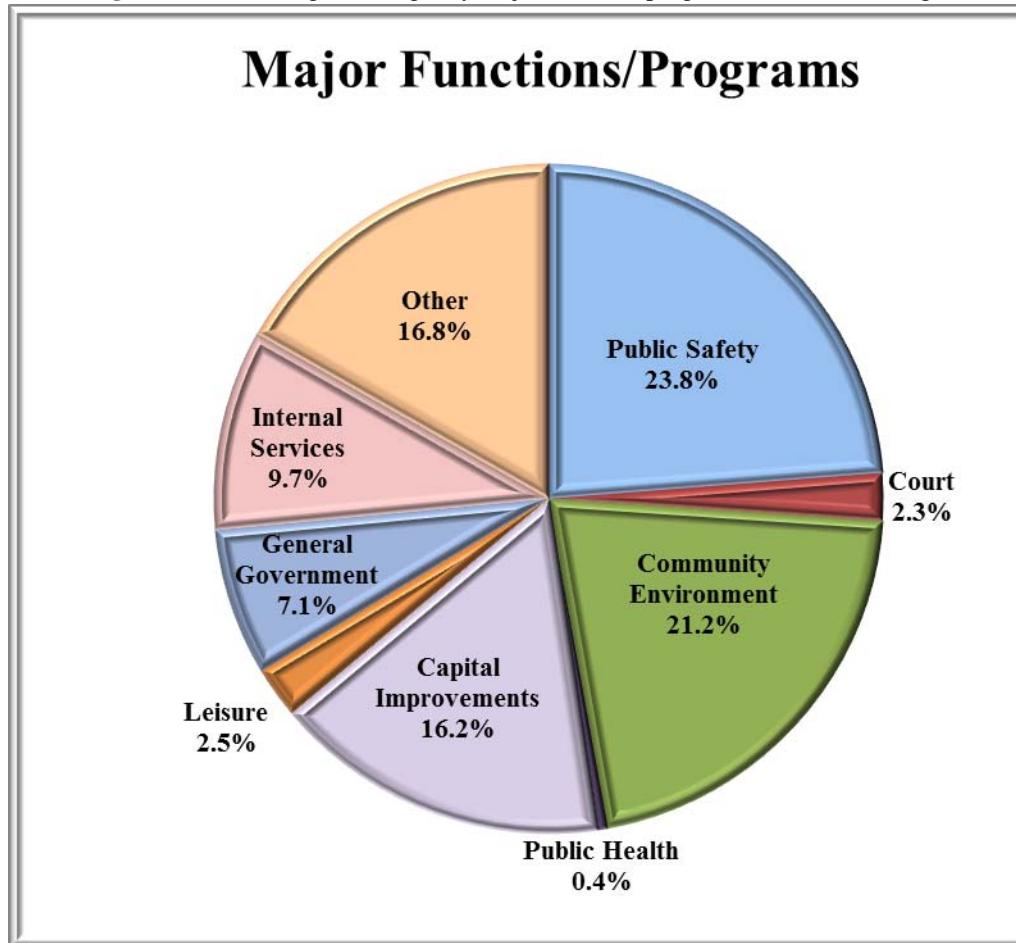
### **Other - \$16.7 million**

These items are funded by user fees and charges except where noted. Utility bill charges support the Sewer, Solid Waste, Storm Water, Water, and Wellfield funds.

- Airport - \$0.3 million for operation of the City Airport facilities and is funded by hangar leases and General Fund subsidies.
- Transit - \$1.4 million for the public transit system operations and is funded by grants with General Fund subsidies.
- Sewer Fund - \$5.8 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, Rumpke, for refuse pick up and disposal.
- Storm Water - \$1.0 million for maintenance of the City's storm water system.
- Water Fund - \$5.2 million for maintenance of the City's water system including the Water Treatment Plant.
- Wellfield Protection Fund - \$0.1 million for maintenance and monitoring of the City's well field.

## OVERVIEW OF THE 2013 BUDGET

Figure 2.1 Percentage of budget by major function/program for the 2013 budget



## BUDGETARY FUNDS

## GOVERNMENTAL FUNDS

## GENERAL FUND \*

## SPECIAL REVENUE 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

## DEBT SERVICE FUNDS

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  
 Made Industrial Park Tax Increment Financing

## SPECIAL ASSESSMENT FUNDS

2010 Lefferson Road Sewer  
 2011 Sidewalk, Curb, & Gutter\*\*  
 Main Street Improvements  
 Sewer Connection Program  
 2013 Sidewalk, Curb, & Gutter

## TRUST FUNDS

Police Relief & Pension  
 Fire Relief & Pension

## FEDERAL GRANT FUNDS

Housing Assistance  
 Home Program  
 Community Development Act 1974  
 Community Development Escrow  
 Neighborhood Stabilizaton

\* DENOTES MAJOR FUND

\*\* NO BUDGET FOR 2013

## PROPRIETARY FUNDS

## ENTERPRISE FUNDS

Water	Transit System
Storm Water	Municipal Golf Course
Sanitary Sewer	Wellfield Protection
Airport	Solid Waste Disposal

## INTERNAL SERVICE FUNDS

Municipal Garage
Employee Benefits

COUNCIL APPROPRIATES  
 EXPENDITURES FOR ALL FUNDS

## 2013 BUDGET SUMMARIES BY FUND

Fund	Beginning Balance 1/1/2013	Total Revenues & Other Sources	Total Expenditures & Other Uses	Ending Balance 12/31/2013	% of Total Budgeted Revenues	% of Total Budgeted Expenditures
General Fund	\$6,407,707	29,092,669	29,715,504	\$5,784,872	22.45%	21.55%
<b><u>Special Revenue Funds</u></b>						
City Income Tax	\$373,900	20,602,470	20,561,173	\$415,197	15.90%	14.91%
Public Safety Levy	\$762,628	3,002,370	3,400,000	\$364,998	2.32%	2.47%
Auto & Gas Tax Fund	\$848,384	2,626,746	3,253,989	\$221,141	2.03%	2.36%
Conservancy Fund	\$29,190	134,800	144,500	\$19,490	0.10%	0.10%
Health & Environment Fund	\$88,823	381,450	391,563	\$78,710	0.29%	0.28%
EMS Fund	\$150,051	57,600	57,600	\$150,051	0.04%	0.04%
UDAG (Urban Development Action Grant) Fund	\$149,869	43,100	50,000	\$142,969	0.03%	0.04%
Municipal Court Computerization Fund	\$2,414	70,000	70,000	\$2,414	0.05%	0.05%
Law Enforcement Trust Fund	\$30,942	5,000	20,000	\$15,942	0.00%	0.01%
Law Enforcement Mandatory Drug Fine	\$173,531	85,000	254,000	\$4,531	0.07%	0.18%
Probation Services Fund	\$239,487	125,000	144,625	\$219,862	0.10%	0.10%
Termination Pay Fund	\$417,784	155,000	476,675	\$96,109	0.12%	0.35%
Indigent Driver Alcohol/Treatment	\$27,209	20,000	30,000	\$17,209	0.02%	0.02%
Enforcement/Education Fund	\$33,290	12,000	19,738	\$25,552	0.01%	0.01%
Civic Development Fund	\$131,348	214,000	325,000	\$20,348	0.17%	0.24%
Municipal Court Fund	\$525,124	1,624,249	1,712,444	\$436,929	1.25%	1.24%
Police Grant Fund	\$188,880	167,300	77,781	\$278,399	0.13%	0.06%
Court IDIAM Fund	\$9,824	11,000	20,000	\$824	0.01%	0.01%
Court Special Projects Fund	\$447,166	150,000	150,000	\$447,166	0.12%	0.11%
Sunset Pool Fund	\$17,948	0	0	\$17,948	0.00%	0.00%
Nuisance Abatement Fund	\$163,812	2,600,000	2,575,000	\$188,812	2.01%	1.87%
<b>Total Special Revenue Funds</b>	<b>\$4,811,604</b>	<b>32,087,085</b>	<b>33,734,088</b>	<b>\$3,164,601</b>	<b>24.76%</b>	<b>24.47%</b>

## 2013 BUDGET SUMMARIES BY FUND

Fund	Beginning Balance 1/1/2013	Total Revenues & Other Sources	Total Expenditures & Other Uses	Ending Balance 12/31/2013	% of Total Budgeted Revenues	% of Total Budgeted Expenditures
<b>Debt Service Funds</b>						
General Obligation Bond Retirement	\$181,788	2,640,938	2,621,725	\$201,001	2.04%	1.90%
Special Assessment Bond Retirement	\$113,408	415,000	417,697	\$110,711	0.32%	0.30%
East End/Towne Blvd. TIF	\$357,175	240,000	578,914	\$18,261	0.19%	0.42%
Downtown Tax Increment Financing	\$21,013	15,000	450	\$35,563	0.01%	0.00%
Aeronca Tax Increment Financing	\$5,592	1,205	36	\$6,761	0.00%	0.00%
Airport/Riverfront Tax Incr Financing	\$4,969	1,170	35	\$6,104	0.00%	0.00%
Miller Rd North Tax Increment Financing	\$38,055	8,000	240	\$45,815	0.01%	0.00%
Towne Mall/Hospital Tax Incr Financing	\$277,824	525,000	687,175	\$115,649	0.41%	0.50%
Renaissance North Tax Increment Financing	\$83,467	165,500	244,974	\$3,993	0.13%	0.18%
Renaissance South Tax Increment Financing	\$114,551	274,000	214,320	\$174,231	0.21%	0.16%
Manchester Road Tax Increment Financing	\$453	300	225	\$528	0.00%	0.00%
Made Industrial Park Tax Increment Financing	\$565	287	9	\$843	0.00%	0.00%
<b>Total Debt Service Funds</b>	<b>\$1,198,860</b>	<b>4,286,400</b>	<b>4,765,800</b>	<b>\$719,460</b>	<b>3.31%</b>	<b>3.46%</b>
<b>Capital Projects Funds</b>						
Capital Improvements Fund	\$1,623,874	4,751,188	5,575,000	\$800,062	3.67%	4.04%
Acquisition for Parks	\$347	1,000	0	\$1,347	0.00%	0.00%
East End Development	\$20,583	0	0	\$20,583	0.00%	0.00%
Downtown Improvements	\$816,724	2,061,500	2,397,685	\$480,539	1.59%	1.74%
Airport Improvements Fund	\$58,091	70,000	75,000	\$53,091	0.05%	0.05%
Water Capital Reserve	\$1,526,874	1,273,284	1,540,000	\$1,260,158	0.98%	1.12%
Storm Water Capital Reserve	\$1,723,609	1,098,936	1,050,000	\$1,772,545	0.85%	0.76%
Sanitary Sewer Capital Reserve	\$1,971,692	2,682,358	4,080,000	\$574,050	2.07%	2.96%
Computer Replacement Fund	\$1,404,838	242,714	545,000	\$1,102,552	0.19%	0.40%
Property Development Fund	\$374,066	52,000	170,000	\$256,066	0.04%	0.12%
<b>Total Capital Projects Funds</b>	<b>\$9,520,698</b>	<b>12,232,980</b>	<b>15,432,685</b>	<b>\$6,320,993</b>	<b>9.44%</b>	<b>11.19%</b>

## 2013 BUDGET SUMMARIES BY FUND

Fund	Beginning Balance 1/1/2013	Total Revenues & Other Sources	Total Expenditures & Other Uses	Ending Balance 12/31/2013	% of Total Budgeted Revenues	% of Total Budgeted Expenditures
<b>Enterprise Funds</b>						
Water Fund	\$1,606,918	7,155,211	7,373,751	\$1,388,378	5.52%	5.35%
Storm Water Fund	\$1,606,438	1,599,368	2,075,927	\$1,129,879	1.23%	1.51%
Sewer Fund	\$3,661,717	8,203,657	9,561,018	\$2,304,356	6.33%	6.93%
Airport Fund	\$19,030	384,000	377,492	\$25,538	0.30%	0.27%
Transit System Fund	\$51,277	1,443,593	1,438,001	\$56,869	1.11%	1.04%
Municipal Golf Course Fund	\$8,497	1,615,800	1,604,844	\$19,453	1.25%	1.16%
Wellfield Protection Fund	\$1,797,814	233,572	140,000	\$1,891,386	0.18%	0.10%
Solid Waste Disposal Fund	\$256,325	2,880,980	3,123,096	\$14,209	2.22%	2.27%
<b>Total Enterprise Funds</b>	<b>\$9,008,016</b>	<b>23,516,181</b>	<b>25,694,129</b>	<b>\$6,830,068</b>	<b>18.15%</b>	<b>18.64%</b>
<b>Internal Service Fund</b>						
Municipal Garage Fund	\$3,197,998	3,987,839	3,419,174	\$3,766,663	3.08%	2.48%
Employee Benefits Fund	\$532,531	5,480,139	5,492,645	\$520,025	4.23%	3.98%
<b>Total Internal Service Funds</b>	<b>\$3,730,529</b>	<b>9,467,978</b>	<b>8,911,819</b>	<b>\$4,286,688</b>	<b>7.31%</b>	<b>6.46%</b>
<b>Trust Funds</b>						
Police Pension Fund	\$48,098	1,195,817	1,201,441	\$42,474	0.92%	0.87%
Fire Pension Fund	\$41,358	1,357,817	1,364,908	\$34,267	1.05%	0.99%
<b>Total Trust Funds</b>	<b>\$89,456</b>	<b>2,553,634</b>	<b>2,566,349</b>	<b>\$76,741</b>	<b>1.97%</b>	<b>1.86%</b>

## 2013 BUDGET SUMMARIES BY FUND

Fund	Beginning Balance 1/1/2013	Total Revenues & Other Sources	Total Expenditures & Other Uses	Ending Balance 12/31/2013	% of Total Budgeted Revenues	% of Total Budgeted Expenditures
<b>Federal Grant Funds</b>						
Housing Assistance Fund	\$1,463,050	11,572,800	11,576,039	\$1,459,811	8.93%	8.40%
Home Program Fund	\$33,187	400,000	400,000	\$33,187	0.31%	0.29%
Community Development Act 1974 Fund	\$118,470	1,482,000	1,482,000	\$118,470	1.14%	1.07%
Community Development Escrow Fund	\$737,010	114,500	805,000	\$46,510	0.09%	0.58%
Neighborhood Stabilization Program	\$144,604	1,160,000	1,160,000	\$144,604	0.90%	0.84%
<b>Total Federal Grant Funds</b>	<b>\$2,496,321</b>	<b>14,729,300</b>	<b>15,423,039</b>	<b>\$1,802,582</b>	<b>11.37%</b>	<b>11.19%</b>
<b>Special Assessments</b>						
2010 Lefferson Road Sewer Fund	\$0	475,000	475,000	\$0	0.37%	0.34%
2011 Sidewalk, Curb and Gutter Fund	\$0	0	0	\$0	0.00%	0.00%
Main Street Improvements Fund	\$0	540,000	540,000	\$0	0.42%	0.39%
Sewer Connection Program Fund	\$0	600,000	600,000	\$0	0.46%	0.44%
2013 Sidewalk, Curb and Gutter Fund	\$0	15,000	15,000	\$0	0.01%	0.01%
<b>Total Special Assessments</b>	<b>\$0</b>	<b>1,630,000</b>	<b>1,630,000</b>	<b>\$0</b>	<b>1.26%</b>	<b>1.18%</b>
<b>GRAND TOTAL - ALL FUNDS</b>	<b>\$37,263,191</b>	<b>\$129,596,227</b>	<b>\$137,873,413</b>	<b>\$28,986,005</b>	<b>100.00%</b>	<b>100.00%</b>

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

## FUND STRUCTURE

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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 (local government fund distributions and homestead rollback), fines and forfeitures, interest from investments, along with 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, and the Sewer Capital Reserve Fund for sewer related projects.

There are four Special Assessment Funds in the 2013 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 improvement.

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

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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.

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 largest of these accounts is the Housing Assistance Fund.

## **FUND CLASSIFICATIONS**

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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. Other city business-type activities which are financed with fees are the City airport, the Middletown transit system and Weatherwax golf course. 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 2013 budget that meet these criteria, the General Fund and the Income Tax Fund. These major funds constitute 33.8% of the total revenue, excluding other sources, and 28.1% of the total expenditures, excluding other uses, for all funds.

## ALL FUNDS COMBINED - SEVEN YEAR SUMMARY

	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2013 BUDGET	% of BUDGET
<b>BEGINNING FUND BALANCE</b>	<b>\$36,365,776</b>	<b>\$39,144,705</b>	<b>\$42,873,918</b>	<b>\$38,347,754</b>	<b>\$44,765,632</b>	<b>\$39,761,149</b>	<b>\$37,263,191</b>	
<b>REVENUES</b>								
Charges for Services	27,759,367	27,937,056	28,491,061	29,052,848	30,463,080	31,369,697	31,830,307	33.4%
Fines & Forfeitures	1,548,550	2,001,380	1,673,988	2,109,593	1,869,724	2,004,487	2,039,520	2.1%
Income Tax	18,572,697	20,098,668	18,720,213	19,875,586	20,295,858	20,298,000	20,602,470	21.6%
Interest	1,648,031	1,581,276	797,971	488,578	301,228	311,213	291,602	0.3%
Intergovernmental	20,449,764	21,150,936	23,381,004	25,205,439	23,797,156	25,823,170	26,834,305	28.2%
License & Permits	385,192	254,270	187,774	203,795	224,286	188,410	225,970	0.2%
Miscellaneous	4,834,229	4,916,286	4,533,895	5,091,124	5,561,007	5,406,509	5,501,691	5.8%
Property Taxes	5,803,808	5,724,692	5,022,277	4,874,422	4,586,138	4,165,186	4,156,726	4.4%
Reimbursements	237,451	1,119,745	767,400	601,794	646,086	578,405	1,128,475	1.2%
Rentals & Leases	567,172	587,509	604,791	605,282	726,885	1,000,126	1,136,638	1.2%
Other Taxes	622,642	685,478	1,039,540	980,632	1,315,628	1,434,462	1,444,462	1.5%
<b>TOTAL REVENUE</b>	<b>82,428,903</b>	<b>86,057,296</b>	<b>85,219,914</b>	<b>89,089,093</b>	<b>89,787,076</b>	<b>92,579,665</b>	<b>95,192,166</b>	<b>100.0%</b>
<b>OTHER SOURCES/USES:</b>								
Proceeds from Debt	1,712,378	9,721,238	8,597,668	9,163,648	2,393,543	1,190,000	3,672,000	
Transfers In	24,354,349	26,256,537	26,466,171	25,938,487	27,665,283	29,712,419	30,512,061	
Transfers Out	(24,299,349)	(26,260,012)	(26,589,134)	(25,937,683)	(27,677,284)	(29,748,107)	(31,048,966)	
Loans to Other Funds	(55,000)	-	-	-	-	-	(220,000)	
Loans from Other Funds	-	-	20,000	30,908	32,000	450,000	220,000	
<b>TOTAL OTHER SOURCES/USES</b>	<b>1,712,378</b>	<b>9,717,763</b>	<b>8,494,705</b>	<b>9,195,360</b>	<b>2,413,542</b>	<b>1,604,312</b>	<b>3,135,095</b>	
<b>EXPENDITURES</b>								
Personal Services	31,743,372	32,195,338	33,288,768	33,726,627	34,266,295	34,201,735	34,819,932	32.7%
Contractual	30,092,861	33,719,202	32,724,954	36,744,790	34,184,845	37,594,899	40,057,427	37.6%
Commodities	2,982,344	3,365,919	3,327,697	3,362,525	3,477,008	3,978,769	4,096,703	3.8%
Capital Outlay	8,289,704	14,690,389	21,105,195	8,895,411	16,970,509	14,137,828	18,488,768	17.3%
Rehabilitation Loans	332,890	296,024	135,806	14,834	21,530	115,000	5,000	0.0%
Debt Service	7,921,181	7,778,975	7,658,363	9,122,389	8,284,914	6,653,704	9,136,617	8.6%
<b>TOTAL EXPENDITURES</b>	<b>81,362,352</b>	<b>92,045,847</b>	<b>98,240,783</b>	<b>91,866,576</b>	<b>97,205,101</b>	<b>96,681,935</b>	<b>106,604,447</b>	<b>100.0%</b>
<b>ENDING FUND BALANCE</b>	<b>\$39,144,705</b>	<b>\$42,873,918</b>	<b>\$38,347,754</b>	<b>\$44,765,632</b>	<b>\$39,761,149</b>	<b>\$37,263,191</b>	<b>\$28,986,005</b>	

## **CITY OF MIDDLETOWN, OHIO**

## ALL FUNDS COMBINED - SEVEN YEAR SUMMARY

	Change from 2008 to 2009		Change from 2009 to 2010		Change from 2010 to 2011		Change from 2011 to 2012		Change from 2012 to 2013	
<b>BEGINNING FUND BALANCE</b>	\$3,729,213	9.5%	(\$4,526,164)	-10.6%	\$6,417,878	16.7%	(\$5,004,483)	-11.2%	(\$2,497,958)	-6.7%
<b>REVENUES</b>										
Charges for Services	554,005	2.0%	561,787	2.0%	1,410,232	4.9%	906,617	3.0%	460,610	1.4%
Fines & Forfeitures	(327,392)	-16.4%	435,605	26.0%	(239,869)	-11.4%	134,763	7.2%	35,033	1.7%
Income Tax	(1,378,455)	-6.9%	1,155,373	6.2%	420,272	2.1%	2,142	0.0%	304,470	1.5%
Interest	(783,305)	-49.5%	(309,393)	-38.8%	(187,350)	-38.3%	9,985	3.3%	(19,611)	-6.7%
Intergovernmental	2,230,068	10.5%	1,824,435	7.8%	(1,408,283)	-5.6%	2,026,014	8.5%	1,011,135	3.8%
License & Permits	(66,496)	-26.2%	16,021	8.5%	20,491	10.1%	(35,876)	-16.0%	37,560	16.6%
Miscellaneous	(382,391)	-7.8%	557,229	12.3%	469,883	9.2%	(154,498)	-2.8%	95,182	1.7%
Property Taxes	(702,415)	-12.3%	(147,855)	-2.9%	(288,284)	-5.9%	(420,952)	-9.2%	(8,460)	-0.2%
Reimbursements	(352,345)	-31.5%	(165,606)	-21.6%	44,292	7.4%	(67,681)	-10.5%	550,070	48.7%
Rentals & Leases	17,282	2.9%	491	0.1%	121,603	20.1%	273,241	37.6%	136,512	12.0%
Other Taxes	354,062	51.7%	(58,908)	-5.7%	334,996	34.2%	118,834	9.0%	10,000	0.7%
<b>TOTAL REVENUE</b>	<b>(837,382)</b>	<b>-1.0%</b>	<b>3,869,179</b>	<b>4.5%</b>	<b>697,983</b>	<b>0.8%</b>	<b>2,792,589</b>	<b>3.1%</b>	<b>2,612,501</b>	<b>2.7%</b>
<b>OTHER SOURCES/USES:</b>										
Proceeds from Debt	(1,123,570)	-11.6%	565,980	6.6%	(6,770,105)	-73.9%	(1,203,543)	-50.3%	2,482,000	67.6%
Transfers In	209,634	0.8%	(527,684)	-2.0%	1,726,796	6.7%	2,047,136	7.4%	799,642	2.6%
Transfers Out	(329,122)	1.3%	651,451	-2.5%	(1,739,601)	6.7%	(2,070,823)	7.5%	(1,300,859)	4.2%
Loans to Other Funds	0	0.0%	0	0.0%	0	0.0%	0	0.0%	(220,000)	100.0%
Loans from Other Funds	20,000	100.0%	10,908	0.1%	1,092	3.5%	418,000	17.3%	(230,000)	-104.5%
<b>TOTAL OTHER SOURCES/USES</b>	<b>(1,223,058)</b>	<b>-12.6%</b>	<b>700,655</b>	<b>8.2%</b>	<b>(6,781,818)</b>	<b>-73.8%</b>	<b>(809,230)</b>	<b>-33.5%</b>	<b>1,530,783</b>	<b>48.8%</b>
<b>EXPENDITURES</b>										
Personal Services	1,093,430	3.4%	437,859	1.3%	539,668	1.6%	(64,560)	-0.2%	618,197	1.8%
Contractual	(994,248)	-2.9%	4,019,836	12.3%	(2,559,945)	-7.0%	3,410,054	10.0%	2,462,528	6.1%
Commodities	(38,222)	-1.1%	34,828	1.0%	114,483	3.4%	501,761	14.4%	117,934	2.9%
Capital Outlay	6,414,806	43.7%	(12,209,784)	-57.9%	8,075,098	90.8%	(2,832,681)	-16.7%	4,350,940	23.5%
Rehabilitation Loans	(160,218)	-54.1%	(120,972)	-89.1%	6,696	45.1%	93,470	434.1%	(110,000)	100.0%
Debt Service	(120,612)	-1.6%	1,464,026	19.1%	(837,475)	-9.2%	(1,631,210)	-19.7%	2,482,913	27.2%
<b>TOTAL EXPENDITURES</b>	<b>6,194,936</b>	<b>6.7%</b>	<b>(6,374,207)</b>	<b>-6.5%</b>	<b>5,338,525</b>	<b>5.8%</b>	<b>(523,166)</b>	<b>-0.5%</b>	<b>9,922,512</b>	<b>9.3%</b>
<b>ENDING FUND BALANCE</b>	<b>(\$4,526,164)</b>	<b>-10.6%</b>	<b>\$6,417,878</b>	<b>16.7%</b>	<b>(\$5,004,483)</b>	<b>-11.2%</b>	<b>(\$2,497,958)</b>	<b>-6.3%</b>	<b>(\$8,277,186)</b>	<b>-28.6%</b>

## MATRIX BY FUND CLASSIFICATION

	GENERAL FUND (MAJOR GOVERNMENTAL FUND)						
	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
BEGINNING BALANCE: JAN 1	\$5,851,064	\$7,109,056	\$8,034,483	\$7,340,133	\$7,244,297	\$6,476,504	\$6,407,707
<b>REVENUES:</b>							
Charges for Services	3,337,379	3,842,481	4,062,728	4,032,886	4,249,904	4,492,950	4,622,780
Fines and Forfeitures	134,525	65,201	61,212	208,660	172,544	209,393	258,525
Income Taxes				0	0	0	0
Interest Income	643,185	564,303	347,314	201,161	114,308	109,400	97,434
Intergovernmental	3,491,057	4,274,977	4,058,866	3,982,108	3,594,394	2,854,928	2,429,495
Licenses and Permits	381,842	254,270	187,774	203,795	224,286	188,410	225,970
Miscellaneous	620,167	725,555	689,090	688,825	761,371	849,066	776,470
Other Taxes							
Property Taxes	3,985,749	3,915,808	3,373,201	3,418,236	3,014,614	2,703,386	2,703,386
Reimbursements	237,451	185,236	306,175	411,979	419,607	407,309	395,000
Rentals & Leases	22,035	26,930	48,437	58,370	63,176	55,550	63,260
<b>TOTAL REVENUES</b>	<b>12,853,390</b>	<b>13,854,761</b>	<b>13,134,797</b>	<b>13,206,020</b>	<b>12,614,204</b>	<b>11,870,392</b>	<b>11,572,320</b>
<b>OTHER SOURCES/USES:</b>							
Transfers In	14,806,849	14,822,825	15,205,465	15,446,785	16,411,023	17,429,098	17,520,349
Transfers Out	0	(198,000)	(59,400)	(198,000)	(99,000)	(99,000)	(99,000)
Loans to/from Other Funds	(55,000)	(215,000)	(329,000)	(128,000)	(669,000)	(220,000)	(220,000)
Proceeds from Debt							
<b>TOTAL OTHER SOURCES/USES</b>	<b>14,751,849</b>	<b>14,409,825</b>	<b>14,817,065</b>	<b>15,120,785</b>	<b>15,643,023</b>	<b>17,110,098</b>	<b>17,201,349</b>
<b>EXPENDITURES:</b>							
Personal Services	21,060,288	22,023,673	22,737,109	23,001,211	23,435,633	23,025,140	23,498,326
Contractual Services	4,232,135	4,280,919	4,526,855	4,490,905	4,543,930	5,082,648	4,927,219
Commodities	338,814	390,019	369,781	340,961	387,581	422,154	465,891
Capital Outlays	716,010	644,548	1,012,467	589,564	657,876	519,345	505,068
Loans							
Debt Service							
<b>TOTAL EXPENDITURES</b>	<b>26,347,247</b>	<b>27,339,159</b>	<b>28,646,212</b>	<b>28,422,641</b>	<b>29,025,020</b>	<b>29,049,287</b>	<b>29,396,504</b>
ENDING BALANCE DEC. 31	\$7,109,056	\$8,034,483	\$7,340,133	\$7,244,297	\$6,476,504	\$6,407,707	\$5,784,872

## MATRIX BY FUND CLASSIFICATION

	CITY INCOME TAX (MAJOR GOVERNMENTAL FUND)						
	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
BEGINNING BALANCE: JAN 1	\$24,995	\$204,351	\$555,760	\$49,330	\$26,042	\$24,445	\$373,900
REVENUES:							
Charges for Services	7						
Fines and Forfeitures							
Income Taxes	18,572,697	20,098,668	18,720,213	19,875,586	20,295,858	20,298,000	20,602,470
Interest Income							
Intergovernmental							
Licenses and Permits							
Miscellaneous	16,059						
Other Taxes							
Property Taxes							
Reimbursements							
Rentals & Leases							
TOTAL REVENUES	18,588,763	20,098,668	18,720,213	19,875,586	20,295,858	20,298,000	20,602,470
OTHER SOURCES/USES:							
Transfers In							
Transfers Out	(17,945,562)	(19,246,949)	(18,666,071)	(19,359,572)	(19,770,086)	(19,405,512)	(20,005,930)
Loans to/from Other Funds							
Proceeds from Debt							
TOTAL OTHER SOURCES/USES	(17,945,562)	(19,246,949)	(18,666,071)	(19,359,572)	(19,770,086)	(19,405,512)	(20,005,930)
EXPENDITURES:							
Personal Services	419,514	469,569	484,810	475,100	468,485	509,073	521,283
Contractual Services	42,067	27,745	72,336	62,221	56,021	30,960	30,960
Commodities	2,264	2,996	3,426	1,981	2,863	3,000	3,000
Capital Outlays							
Loans							
Debt Service							
TOTAL EXPENDITURES	463,845	500,310	560,572	539,302	527,369	543,033	555,243
ENDING BALANCE DEC. 31	\$204,351	\$555,760	\$49,330	\$26,042	\$24,445	\$373,900	\$415,197

## MATRIX BY FUND CLASSIFICATION

	TOTAL - MAJOR GOVERNMENTAL FUNDS						
	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
BEGINNING BALANCE: JAN 1	\$5,876,059	\$7,313,407	\$8,590,243	\$7,389,463	\$7,270,339	\$6,500,949	\$6,781,607
<b>REVENUES:</b>							
Charges for Services	3,337,386	3,842,481	4,062,728	4,032,886	4,249,904	4,492,950	4,622,780
Fines and Forfeitures	134,525	65,201	61,212	208,660	172,544	209,393	258,525
Income Taxes	18,572,697	20,098,668	18,720,213	19,875,586	20,295,858	20,298,000	20,602,470
Interest Income	643,185	564,303	347,314	201,161	114,308	109,400	97,434
Intergovernmental	3,491,057	4,274,977	4,058,866	3,982,108	3,594,394	2,854,928	2,429,495
Licenses and Permits	381,842	254,270	187,774	203,795	224,286	188,410	225,970
Miscellaneous	636,226	725,555	689,090	688,825	761,371	849,066	776,470
Other Taxes							0
Property Taxes	3,985,749	3,915,808	3,373,201	3,418,236	3,014,614	2,703,386	2,703,386
Reimbursements	237,451	185,236	306,175	411,979	419,607	407,309	395,000
Rentals & Leases	22,035	26,930	48,437	58,370	63,176	55,550	63,260
<b>TOTAL REVENUES</b>	<b>31,442,153</b>	<b>33,953,429</b>	<b>31,855,010</b>	<b>33,081,606</b>	<b>32,910,062</b>	<b>32,168,392</b>	<b>32,174,790</b>
<b>OTHER SOURCES/USES:</b>							
Transfers In	14,806,849	14,822,825	15,205,465	15,446,785	16,411,023	17,429,098	17,520,349
Transfers Out	(17,945,562)	(19,444,949)	(18,725,471)	(19,557,572)	(19,869,086)	(19,504,512)	(20,104,930)
Loans to/from Other Funds	(55,000)	(215,000)	(329,000)	(128,000)	(669,000)	(220,000)	(220,000)
Proceeds from Debt				0			
<b>TOTAL OTHER SOURCES/USES</b>	<b>(3,193,713)</b>	<b>(4,837,124)</b>	<b>(3,849,006)</b>	<b>(4,238,787)</b>	<b>(4,127,063)</b>	<b>(2,295,414)</b>	<b>(2,804,581)</b>
<b>EXPENDITURES:</b>							
Personal Services	21,479,802	22,493,242	23,221,919	23,476,311	23,904,118	23,534,213	24,019,609
Contractual Services	4,274,202	4,308,664	4,599,191	4,553,126	4,599,951	5,113,608	4,958,179
Commodities	341,078	393,015	373,207	342,942	390,444	425,154	468,891
Capital Outlays	716,010	644,548	1,012,467	589,564	657,876	519,345	505,068
Loans							
Debt Service							
<b>TOTAL EXPENDITURES</b>	<b>26,811,092</b>	<b>27,839,469</b>	<b>29,206,784</b>	<b>28,961,943</b>	<b>29,552,389</b>	<b>29,592,320</b>	<b>29,951,747</b>
ENDING BALANCE DEC. 31	\$7,313,407	\$8,590,243	\$7,389,463	\$7,270,339	\$6,500,949	\$6,781,607	\$6,200,069

## MATRIX BY FUND CLASSIFICATION

	NON MAJOR GOVERNMENTAL FUNDS						
	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
BEGINNING BALANCE: JAN 1	\$21,860,107	\$22,699,650	\$24,839,334	\$21,226,302	\$25,813,876	\$19,647,815	\$17,743,038
<b>REVENUES:</b>							
Charges for Services	708,167	297,347	238,775	355,534	344,797	264,926	229,250
Fines and Forfeitures	1,412,208	1,934,792	1,611,192	1,899,782	1,697,180	1,795,094	1,780,995
Income Taxes							
Interest Income	699,861	714,544	286,853	170,564	103,728	83,805	74,168
Intergovernmental	15,628,863	15,559,536	18,563,303	18,626,943	18,233,069	21,790,247	23,193,617
Licenses and Permits	3,350						
Miscellaneous	1,450,087	1,199,745	787,068	744,399	1,128,305	935,083	715,532
Other Taxes	622,642	685,478	1,039,540	980,632	1,315,628	1,434,462	1,444,462
Property Taxes	1,818,059	1,808,884	1,649,076	1,456,186	1,571,524	1,461,800	1,453,340
Reimbursements	(76,147)	887,762	405,544	113,778	172,495	171,096	733,475
Rentals & Leases	301,438	318,993	289,313	290,136	405,146	662,576	766,378
<b>TOTAL REVENUES</b>	<b>22,568,528</b>	<b>23,407,081</b>	<b>24,870,664</b>	<b>24,637,954</b>	<b>24,971,872</b>	<b>28,599,089</b>	<b>30,391,217</b>
<b>OTHER SOURCES/USES:</b>							
Transfers In	9,192,500	10,967,612	10,880,706	10,337,702	11,083,260	12,093,321	12,853,712
Transfers Out	(2,446,849)	(3,871,300)	(5,291,119)	(4,464,619)	(5,646,547)	(6,840,787)	(5,958,349)
Loans to/from Other Funds	0	9,721,238	8,808,668	9,012,648	2,716,543	1,190,000	0
Proceeds from Debt	(1,767,378)	(1,716,586)	20,000	158,908			3,672,000
<b>TOTAL OTHER SOURCES/USES</b>	<b>4,978,273</b>	<b>15,100,964</b>	<b>14,418,255</b>	<b>15,044,639</b>	<b>8,153,256</b>	<b>6,442,534</b>	<b>10,567,363</b>
<b>EXPENDITURES:</b>							
Personal Services	3,957,223	3,415,592	3,550,985	3,585,740	3,654,777	3,859,647	3,778,558
Contractual Services	13,128,164	16,534,729	15,512,623	17,339,010	15,703,374	17,572,523	20,057,063
Commodities	354,575	466,523	656,867	541,573	515,220	592,500	658,804
Capital Outlays	6,309,422	12,279,840	18,003,468	7,021,087	13,748,885	11,211,003	15,986,543
Loans	332,890	296,024	135,806	14,834	21,530	115,000	5,000
Debt Service	4,392,362	3,375,653	5,042,203	6,517,455	5,679,403	4,045,727	6,546,271
<b>TOTAL EXPENDITURES</b>	<b>28,474,636</b>	<b>36,368,362</b>	<b>42,901,952</b>	<b>35,019,700</b>	<b>39,323,189</b>	<b>37,396,400</b>	<b>47,032,239</b>
ENDING BALANCE DEC. 31	\$20,932,272	\$24,839,333	\$21,226,302	\$25,889,195	\$19,615,815	\$17,293,038	\$11,669,379

## MATRIX BY FUND CLASSIFICATION

	TOTAL PRORIETARY FUNDS						
	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
BEGINNING BALANCE: JAN 1	\$8,629,610	\$9,131,648	\$9,444,341	\$9,731,990	\$11,681,418	\$13,612,386	\$12,738,547
REVENUES:							
Charges for Services	23,713,814	23,797,228	24,189,558	24,664,428	25,868,379	26,611,821	26,978,277
Fines and Forfeitures	1,817	1,387	1,584	1,151			
Income Taxes							
Interest Income	304,985	302,429	163,804	116,853	83,192	118,008	120,000
Intergovernmental	1,329,844	1,316,423	758,835	2,596,388	1,969,693	1,177,995	1,211,193
Licenses and Permits							
Miscellaneous	2,747,916	2,990,986	3,057,737	3,657,900	3,671,331	3,622,360	4,009,689
Other Taxes					0		
Property Taxes							
Reimbursements	76,147	46,747	55,681	76,037	53,984		
Rentals & Leases	243,699	241,586	267,041	256,776	258,563	282,000	307,000
<b>TOTAL REVENUES</b>	<b>28,418,222</b>	<b>28,696,786</b>	<b>28,494,240</b>	<b>31,369,533</b>	<b>31,905,142</b>	<b>31,812,184</b>	<b>32,626,159</b>
OTHER SOURCES/USES:							
Transfers In	355,000	466,100	380,000	154,000	171,000	190,000	138,000
Transfers Out	(3,906,938)	(2,943,763)	(2,572,544)	(1,915,492)	(2,161,651)	(3,402,808)	(4,985,687)
Loans to/from Other Funds							
Proceeds from Debt	215,000	118,000	151,000	346,000	220,000		220,000
<b>TOTAL OTHER SOURCES/USES</b>	<b>1,712,378</b>	<b>1,716,586</b>	<b>0</b>	<b>(1,610,492)</b>	<b>(1,644,651)</b>	<b>(2,992,808)</b>	<b>(4,627,687)</b>
EXPENDITURES:							
Personal Services	6,306,347	6,286,504	6,515,864	6,664,576	6,707,400	6,807,875	7,021,765
Contractual Services	12,690,495	12,875,809	12,613,140	14,777,334	13,881,520	14,908,768	15,042,185
Commodities	2,286,691	2,506,381	2,297,623	2,478,010	2,571,344	2,961,115	2,969,008
Capital Outlays	1,264,272	1,766,001	2,089,260	1,284,760	2,563,748	2,407,480	1,997,157
Loans							
Debt Service	3,528,819	4,403,322	2,616,160	2,604,934	2,605,511	2,607,977	2,590,146
<b>TOTAL EXPENDITURES</b>	<b>26,076,624</b>	<b>27,838,016</b>	<b>26,132,047</b>	<b>27,809,613</b>	<b>28,329,523</b>	<b>29,693,215</b>	<b>29,620,261</b>
ENDING BALANCE DEC. 31	\$9,131,648	\$9,444,341	\$9,731,990	\$11,681,418	\$13,612,386	\$12,738,547	\$11,116,758

## MATRIX BY FUND CLASSIFICATION

	TOTAL ALL FUNDS						
	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget
BEGINNING BALANCE: JAN 1	\$36,365,776	\$39,144,705	\$42,873,918	\$38,347,754	\$44,765,632	\$39,761,149	\$37,263,191
<b>REVENUES:</b>							
Charges for Services	27,759,367	27,937,056	28,491,061	29,052,848	30,463,080	31,369,697	31,830,307
Fines and Forfeitures	1,548,550	2,001,380	1,673,988	2,109,593	1,869,724	2,004,487	2,039,520
Income Taxes	18,572,697	20,098,668	18,720,213	19,875,586	20,295,858	20,298,000	20,602,470
Interest Income	1,648,031	1,581,276	797,971	488,578	301,228	311,213	291,602
Intergovernmental	20,449,764	21,150,936	23,381,004	25,205,439	23,797,156	25,823,170	26,834,305
Licenses and Permits	385,192	254,270	187,774	203,795	224,286	188,410	225,970
Miscellaneous	4,834,229	4,916,286	4,533,895	5,091,124	5,561,007	5,406,509	5,501,691
Other Taxes	622,642	685,478	1,039,540	980,632	1,315,628	1,434,462	1,444,462
Property Taxes	5,803,808	5,724,692	5,022,277	4,874,422	4,586,138	4,165,186	4,156,726
Reimbursements	237,451	1,119,745	767,400	601,794	646,086	578,405	1,128,475
Rentals & Leases	567,172	587,509	604,791	605,282	726,885	1,000,126	1,136,638
<b>TOTAL REVENUES</b>	<b>82,428,903</b>	<b>86,057,296</b>	<b>85,219,914</b>	<b>89,089,093</b>	<b>89,787,076</b>	<b>92,579,665</b>	<b>95,192,166</b>
<b>OTHER SOURCES/USES:</b>							
Transfers In	24,354,349	26,256,537	26,466,171	25,938,487	27,665,283	29,712,419	30,512,061
Transfers Out	(24,299,349)	(26,260,012)	(26,589,134)	(25,937,683)	(27,677,284)	(29,748,107)	(31,048,966)
Loans to/from Other Funds	(55,000)	0	20,000	158,908	0	0	0
Proceeds from Debt	1,712,378	9,721,238	8,597,668	9,035,648	2,393,543	1,190,000	3,672,000
<b>TOTAL OTHER SOURCES/USES</b>	<b>1,712,378</b>	<b>9,717,763</b>	<b>8,494,705</b>	<b>9,195,360</b>	<b>2,381,542</b>	<b>1,154,312</b>	<b>3,135,095</b>
<b>EXPENDITURES:</b>							
Personal Services	31,743,372	32,195,338	33,288,768	33,726,627	34,266,295	34,201,735	34,819,932
Contractual Services	30,092,861	33,719,202	32,724,954	36,669,470	34,184,845	37,594,899	40,057,427
Commodities	2,982,344	3,365,919	3,327,697	3,362,525	3,477,008	3,978,769	4,096,703
Capital Outlays	8,289,704	14,690,389	21,105,195	8,895,411	16,970,509	14,137,828	18,488,768
Loans	332,890	296,024	135,806	14,834	21,530	115,000	5,000
Debt Service	7,921,181	7,778,975	7,658,363	9,122,389	8,284,914	6,653,704	9,136,417
<b>TOTAL EXPENDITURES</b>	<b>81,362,352</b>	<b>92,045,847</b>	<b>98,240,783</b>	<b>91,791,256</b>	<b>97,205,101</b>	<b>96,681,935</b>	<b>106,604,247</b>
<b>ENDING BALANCE DEC. 31</b>	<b>\$39,144,705</b>	<b>\$42,873,917</b>	<b>\$38,347,754</b>	<b>\$44,840,951</b>	<b>\$39,729,149</b>	<b>\$36,813,191</b>	<b>\$28,986,205</b>

## **THE ACTION PLAN AND THE 2013 BUDGET**

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The 2013 Budget supports the City's Mission mentioned in the City's Foundation Principles, i.e., "by providing, in an efficient and responsible manner, a broad range of public services, which foster a safe, healthy and prosperous community."

- Funding of public safety and infrastructure is emphasized (e.g., police and fire along with water/sewer projects, capital improvement projects.)
- Wherever possible, Federal and State funds are used to improve the Middletown community (Community Development Block Grant, Transit Grant, and Section 8 Housing Assistance Grant).
- The City Health Department is fully funded.
- Funds are allocated for continued system infrastructure improvements for Water, Storm Water and Sewer operations.

Departmental goals and objectives that are in the 2013 Budget complement the Action Plan and/or the Foundation Principles.

### **BUDGETARY CHOICES**

Middletown, like most local governments, has limited financial resources. The choices that must be made because of these financial limitations are difficult. The cost of operating programs that serve Middletown's citizens (e.g., community policing, fire prevention and suppression, drug enforcement, traffic enforcement, parks, snow removal, etc.) must be balanced with the cost of capital improvements (e.g., street repair and construction, park improvements, etc.). The 2013 Budget attempts to balance these choices.

Overall, revenues are up 2.7% from the 2012 budget, mainly due to increased intergovernmental revenues. A major source of the intergovernmental revenue increase is due to the Ohio Moving Forward Grant which is budgeted in the Nuisance Abatement Fund. Expenditures have increased 9.3% over the 2012 budget. Capital outlay increased \$4.7 million from the previous year with the majority of the increase appropriated in the Capital Funds.

## MAJOR REVENUES - TRENDS AND ASSUMPTIONS

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For reporting purposes, revenues are categorized into ten types of sources: charges for services; fines & forfeitures; income tax; interest; intergovernmental; licenses & permits; other taxes; property taxes; reimbursements; rentals & leases; and miscellaneous. 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 83.3% of all revenue for the 2013 budget.

<b>Revenue History - All Funds Combined</b>						
<i>2007 Actual</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2013 Budget</i>
\$82,428,903	\$86,057,296	\$85,219,914	\$89,089,093	\$89,787,076	\$92,579,665	\$95,192,166
+4.4%	-1.0%	+4.5%	+0.8%	+3.1%	+2.7%	

Table 2.1 Revenue History of All Funds Combined

The year 2008 had a revenue increase of \$3.6 million overall. The major cause of this change was due to increased income tax receipts of \$1.5 million attributed to the passage of the one-half percent Public Safety Levy income tax.

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 an additional \$2.5 in Housing Assistance payments.

The year 2010 also had a large increase of \$3.9 million. The major source of change for 2010 was 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 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 these indefinite cuts prepared with these decreasing revenues and began preparing with lowered expenditures for 2012.

The 2012 budget increase of 3.1% is also due to intergovernmental revenues. These revenues are grants associated with capital improvements and federal grant revenue projected for the Federal Grant Funds (Housing Assistance and Neighborhood Stabilization Program funds).

The 2013 budget includes a \$2.4 million increase in intergovernmental revenue due to additional grants.

## MAJOR REVENUES - TRENDS AND ASSUMPTIONS

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**Charges for services** include a variety of fees and charges and generally comprise 32% to 36% of total revenue sources. For the 2013 budget, charges for services are 33.4% of the total revenue budget. Examples of charges for services are: administrative fees; EMS (ambulance fees); utility charges; golf green fees; and bus fares.

<b>Charges for Services - All Funds Combined</b>						
<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2013 Budget</u>
\$27,759,367	\$27,937,056	\$28,491,061	\$29,052,848	\$30,463,080	\$31,369,697	\$31,830,307

Table 2.2 Revenue History - Charges for Services of All Funds Combined

This revenue type typically increases 2% to 3% each year. However in 2011, a 4.9% increase was recognized in 2011 over the 2010 actual. Of this \$1.4 million increase, \$954,000 was recognized in the Enterprise Funds due to increased (5%) water and sewer rates.

Charges for services are the major source of revenue (92.9%) for Enterprise Funds and comprise 68.1% of the revenue for all funds. The vast majority (over 70%) of the revenue from these fees and charges are collected from utility bills (water, sewer, storm water, well field, and refuse collection). Approximately \$675,000 additional revenues are budgeted for 2012 over 2011 for the Water and Sewer Funds due to five percent rate increases for water and sewer charges. 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. The revenues for 2013 are close to the revenues projected for 2012. There are no increases for these utility funds for 2013.

The General Fund has increased this revenue type by approximately 2.9% over the 2012 budget. Charges for services account for 39.9% of the total revenues for the General Fund. Administrative fees and emergency medical services account for the majority (82%) of the charges for services. Administrative fees are projected with a 3% increase. Emergency medical services are driven by the number of EMS squad runs.

The Employee Benefits Fund (Internal Service Fund) decreased health insurance payments (charges for services) by 1.5% for the 2012 budget. This decrease was the result of shifting some of the costs from the employer to the employee along with a decrease of twenty-eight employees. A Health Care Committee reviewed the current budget along with concerns for increased health care costs. Employees now 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. However, due to the claim experience in 2012, this revenue had to be increased (designated revenues come from each fund that has employees with health coverage) 6.9%.

## MAJOR REVENUES - TRENDS AND ASSUMPTIONS

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**Intergovernmental revenue** accounts for 28.2% of the total revenue for the City of Middletown. Intergovernmental revenues are federal grants, state grants, specific taxes, and subsidies. Generally, intergovernmental revenues make up 25%+ of total revenues. The primary intergovernmental revenues are from the federal government (Community Development Block Grant, Transit Subsidies, and Section 8 Housing) the State of Ohio (local government funds, transit subsidy, gasoline tax, and license taxes).

<b>Intergovernmental Revenue - All Funds Combined</b>						
<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2013 Budget</u>
\$20,449,764	\$21,150,936	\$23,381,004	\$25,205,439	\$23,797,156	\$25,823,170	\$26,834,305

Table 2.3 Revenue History - Intergovernmental Revenue of All Funds Combined

Approximately 95.5% of the total intergovernmental revenue (\$25.6 million) is budgeted for governmental funds. The breakdown for all funds in the 2013 budget is as follows:

General Fund	Special Revenue Funds	Capital Funds	Trust Funds	Federal Grant Funds	Total Governmental Funds
\$2,429,495	\$4,918,444	\$4,247,000	\$89,634	\$13,938,539	<b>\$25,623,112</b>

Table 2.4 Intergovernmental revenue budget for Governmental Funds

The Federal Grant Funds receive 51.9% of all intergovernmental revenue. Nearly all of this revenue is federal funding distributed by the U. S. Department of Housing of Urban Development (HUD). HUD determines the amount of each grant by using a formula comprised of several measures such as the population, housing statistics, income levels, and community needs.

### Federal Grant Funds:

The Housing Assistance Fund (Federal Grant Fund) is the largest recipient of federal grants with over \$11.5 million. U. S. Housing and Urban Development grants aid approximately 1,600 families for housing assistance payments. The city contracts with a private consultant for the administration of this program.

The Community Development Act Fund and the Community Development Act Escrow Fund have appropriations of \$2,287,000 for 2013. Revenues reflect the appropriations for the Community Development Act Fund. The Escrow Fund will be using part of its fund balance to accommodate the increased appropriation.

## MAJOR REVENUES - TRENDS AND ASSUMPTIONS

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The Neighborhood Stabilization Program Fund is the third largest recipient of federal grants. The Neighborhood Stabilization Program (NSP) Fund was established in late 2009 with grants for the purpose of stabilizing communities that have suffered from foreclosure and abandonment of homes. This federal grant enables the city to purchase, demolish and redevelop or rehabilitate foreclosed or abandoned properties or homes and resell these to home buyers. The budget for 2012 is \$1.27 million compared to \$1 million budgeted for 2011. The 2013 Budget is \$1.15 million.

The largest increase for intergovernmental revenue is the Nuisance Abatement Fund, a Special Revenue Fund, with \$2.4 million. The revenue anticipated is due to the Ohio Moving Forward Grant to demolish and remove blight properties. This grant supports communities who are undertaking activities to demolish abandoned and dilapidated residential properties.

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. This state tax replaced the tangible personal property tax which was gradually phased out over a five year period. The commercial activity tax, which began in 2007, 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 \$1.6 million from 2010. New to the 2013 budget is federal grant revenue of \$830,000 to reimburse the wages and benefits of six firefighters and 4 police officers.

<b>Local Government Fund Revenue &amp; Commercial Activities Tax</b>						
<i><u>2007 Actual</u></i>	<i><u>2008 Actual</u></i>	<i><u>2009 Actual</u></i>	<i><u>2010 Actual</u></i>	<i><u>2011 Actual</u></i>	<i><u>2012 Budget</u></i>	<i><u>2013 Budget</u></i>
\$2,621,341	\$2,814,515	\$2,707,982	\$2,725,530	\$2,297,323	\$1,481,140	\$1,101,539

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

Capital Funds receive grants on a project basis. The major recipient of grants is the Capital Improvement Fund for general capital needs. A total of \$675,000 is expected from federal grants and \$1,935,000 for the State for designated street projects in 2013. The majority of the state revenue comes from the Ohio Public Works Commission.

The Auto and Gas Tax Fund is largest recipient of intergovernmental revenues in the Special Revenue Funds. Approximately \$2.3 million is projected from gasoline taxes and license fees. 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), and municipal motor vehicle license tax (\$5 per license plate for vehicles registered to City of Middletown owners).

## MAJOR REVENUES - TRENDS AND ASSUMPTIONS

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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. The 2012 budget reflects an increase of 12.0% for grants in anticipation of updates of the developmental plan. The 2013 budget contains \$1.2 million, a 2.8% increase, for all transit operations.

**Local income taxes** are a vital source of income for the City of Middletown. Income taxes generally comprise 20 to 23% of all revenue sources. Local income taxes are the primary source of revenue for the General Fund. 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 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.

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).

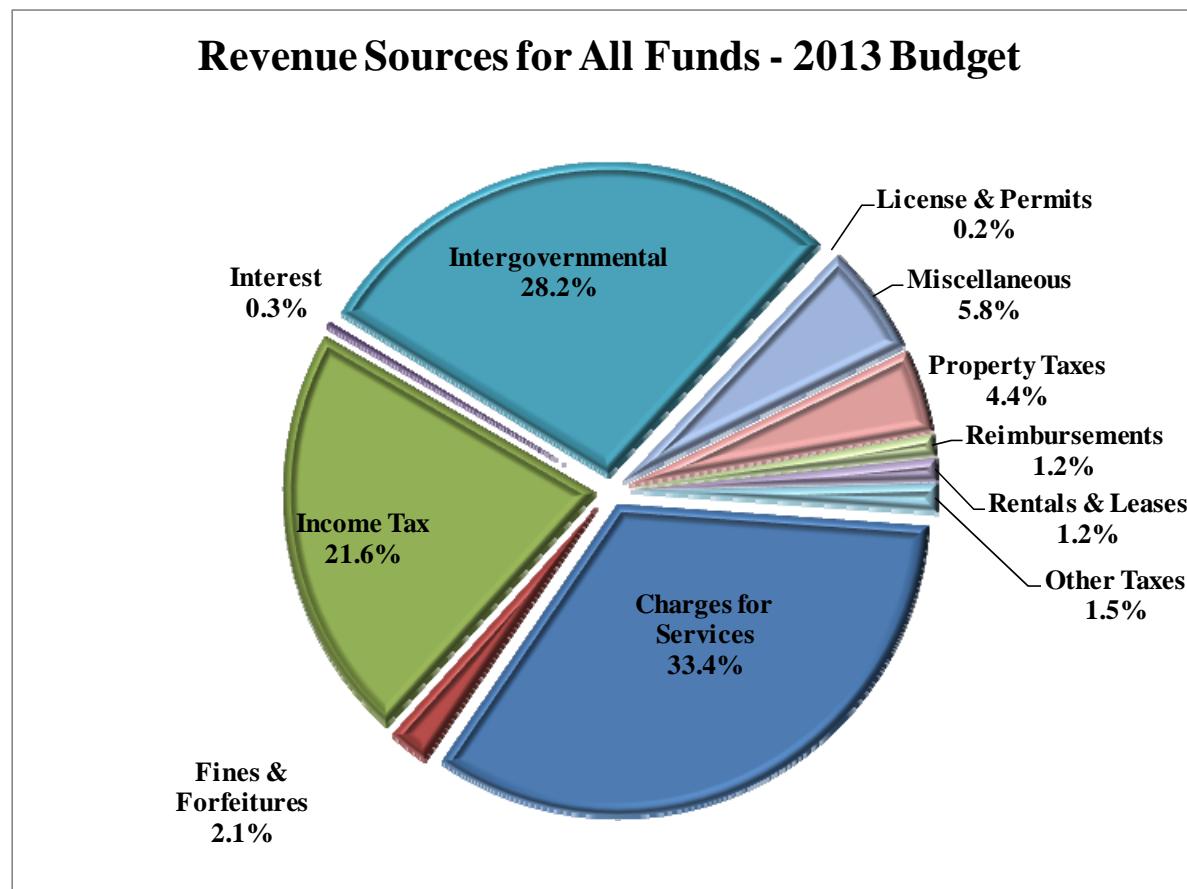
INCOME TAXES		
YEAR	TOTAL REVENUE	TAX RATE
2004	\$18,208,511	1.50%
2005	\$17,949,152	1.50%
2006	\$17,356,177	1.50%
2007	\$18,572,697	1.50%
2008	\$20,098,668	1.75%
2009	\$18,720,213	1.75%
2010	\$19,875,586	1.75%
2011	\$20,295,858	1.75%
2012 estimate	\$20,298,000	1.75%
2013 estimate	\$20,602,470	1.75%

Table 2.6 Annual Income Tax Receipts History

## MAJOR REVENUES - TRENDS AND ASSUMPTIONS

City income tax revenues for 2013 are projected to be 1.5% over the 2012 budget. The income tax rate is 1.75% which includes a .25% Public Safety Income Tax Levy.

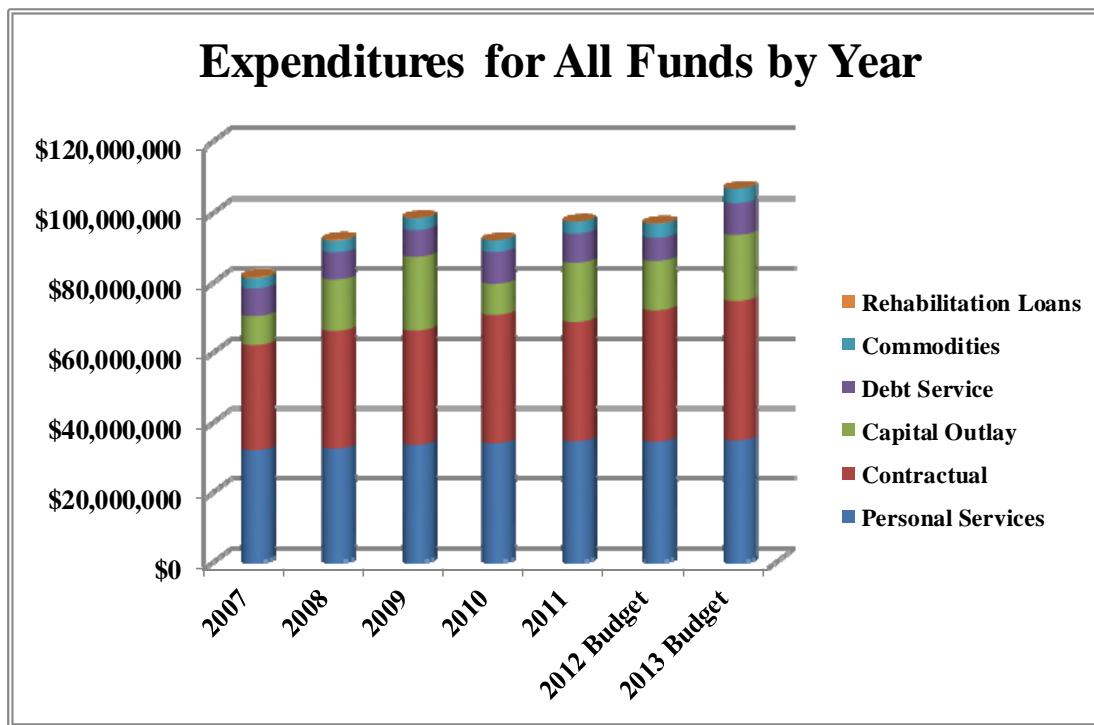
**Figure 2.2** Revenue Sources of All Funds Combined



## MAJOR EXPENDITURES - TRENDS AND ASSUMPTIONS FOR 2013

Expenditures for the overall 2013 city budget are projected at \$106.6 million (excluding other sources), a 9.3% increase from the 2012 budget. Total expenditure projections for 2012 were budgeted at a 0.5% decrease from the 2011 actual expenditures.

Figure 2.3 Expenditure History by Category for All Funds



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.

The amount of expenditures is dependent upon the revenue stream. In response to declining revenues and escalating personnel costs, planned budget cuts occurred in 2007, 2010 and 2012. 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, and participation in cooperative regional purchasing.

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

## **MAJOR EXPENDITURES - TRENDS AND ASSUMPTIONS FOR 2013**

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**Personal services** include salaries and wages, overtime and all benefit costs such as health care and pension contributions. Personal services constitute 32.7% of the 2013 budget, a 1.8% increase from the 2012 budget. The 2013 budget and 2012 budget do not include a cost of living increase for employees except for those who have a prior existing agreement. The 2012 budget for Personal Services decreased 0.2% from the previous year due to a reduction in personnel. Wages normally consist 65% of the Personal Services category (63.98% for the 2013 budget) and 12-16% (13.92% budgeted for 2013) for health care costs. Due to revenue concerns, no increases were forecast for future salaries and wages. Recently, the largest three collective bargaining units have agreed to no increase in salaries for the 2013 budget year.

Personnel costs are a major concern for the General Fund. Sixty-two percent of all personnel are funded by the General Fund. Forty-four positions were laid off or eliminated in 2007, 2010, and 2012 as cost saving measures. Of these cuts, thirty-seven positions were in the General Fund with five positions supported by other funds.

Employee health benefits are also a top concern due to rising health care costs. Committees have been established, options for reduced costs have been reviewed, and modifications have been made to help alleviate the ever rising health care costs. Employees will be paying higher premiums, higher co-pays, along with modifications to the current health care plan.

Total cost projected for 2013 is \$34.8 million for wages, group health care, and other associated costs such as Medicare, workers compensation, and pension costs.

**Contractual services** is an expenditure category that includes all services provided by consultants and vendors. This category usually comprises 36% to 40% of the annual budget. For 2013, contractual services comprised 37.6% of the total budget, an increase of 6.1% from the previous year. An increase of 10.8% was forecast for the 2012 budget.

Additional or elimination of federal grant programs causes the contractual services expenditure to fluctuate. The largest contractual service of the City is with an administrator who oversees Housing Assistance, specifically, Section 8. The funds for this expenditure are grants from the U.S. Department of Housing and Urban Development (HUD). A total of \$11.6 million (same as previous year) is budgeted in 2013 for the housing assistance program and related expenses. Also included in the 2013 budget is \$2.7 million for demolition costs. A state grant of \$2.4 million will fund this program in the Nuisance Abatement Fund along with a federal grant of \$300,000 in the Neighborhood Stabilization Program Fund.

## MAJOR EXPENDITURES - TRENDS AND ASSUMPTIONS FOR 2013

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The largest contractual services of the \$40.1 million budget include the following:

\$11.6 million – housing assistance	\$ 7.1 million – other professional services
\$ 5.4 million – employee health care	\$ 2.7 million – refuse collection and disposal
\$ 2.6 million – utility charges	\$ 2.1 million – garage charges

**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 appropriated 72.5% of the total commodities category. Commodities comprise 3.8% of the total budget.

**Capital outlay** constitutes 17.3% of the overall 2013 budget with \$18.5 million budgeted for all funds. Capital outlay is an expenditure category designated for the purchase of fixed assets such as machinery, equipment, vehicles, and depreciation of vehicles and equipment.

Capital project funds are funds created to account for financial resources to be used for acquisition or construction of major capital facilities. Approximately 69.7% of all capital outlay items are budgeted in the capital funds.

Budgets with large capital expenditures are:

\$4.08 million – Sewer Capital Reserve Fund – sewer infrastructure
\$1.54 million – Water Capital Reserve Fund – water infrastructure
\$1.05 million – Storm Water Capital Reserve Fund – storm water infrastructure
\$5.58 million – Capital Improvement Fund – general capital improvements & infrastructure
\$1.14 million – Special Assessment Funds – Main Street Improvements & Sewer Connection Program

### Capital Outlay Expenditures

<i>2007 Actual</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Budget</i>	<i>2012 Budget</i>	<i>2013 Budget</i>
\$8,289,704	\$14,690,389	\$21,105,195	\$8,895,411	\$16,970,509	\$14,137,828	\$18,886,865

Table 2.7 Expenditure History – Capital Outlay

## MAJOR EXPENDITURES - TRENDS AND ASSUMPTIONS FOR 2013

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.

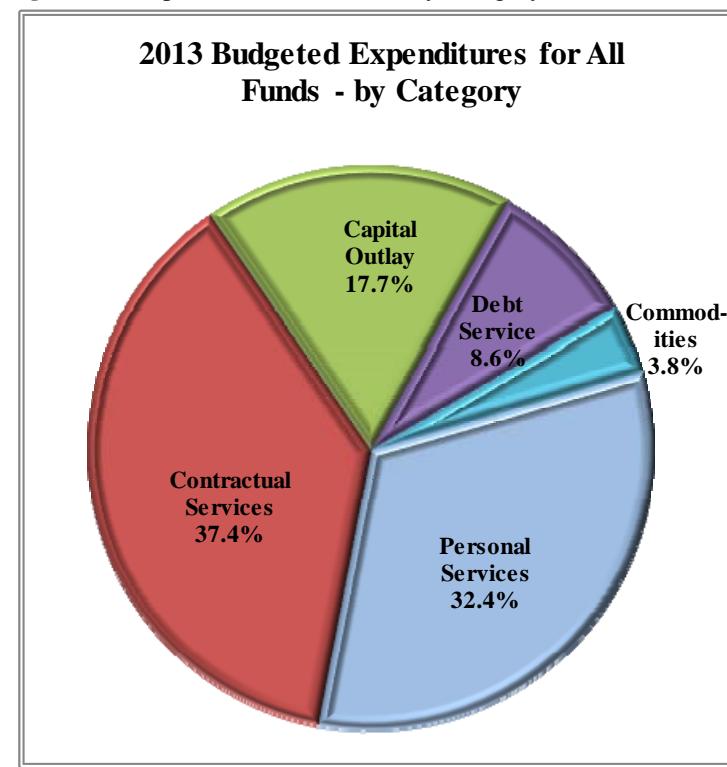
The largest expenditure outside of the capital improvement budgets are vehicle and equipment purchases (\$1.2 million) and depreciation charges for the sum of \$1.5 million. This charge is held in reserve for future vehicle and equipment purchases by the Municipal Garage.

**Debt service** payments are up 27.2% in 2013. The largest source of this increase is \$2.2 million payment of notes converted to bonds in the Downtown Improvement Funds. One new debt, sale of notes, will be added for a Special Assessment Fund projected at \$475,000 for the Lefferson Road Improvements project. When possible, debt payments for capital improvements associated with the Tax Increment Financing Districts are made by the associated TIF Funds.

**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 was given in 2010 and 2011 and virtually none in 2012, therefore, no budget was projected for 2013.

**Transfers** are monies transferred from one fund to another. The Income Tax Fund receives \$20+ million each year. The Income Tax Fund will transfer monies to fourteen various funds for the 2013 budget year. The amount of the transfers is designated in the Five Year Financial Plan. These transfers usually help maintain a minimum balance for a specific fund or fund a specific project. 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).

Figure 2.4 Expenditure of All Funds by Category for 2013



## MAJOR FUNDS - PURPOSES AND RESOURCES

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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 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 and Planning

The State of Ohio announced in late 2011, that they were reducing 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. The balance for the General Fund is still above our stated goal to maintain at least a 15% fund balance.

### **General Fund Revenue Sources**

The General Fund's primary revenue sources are charges for services; intergovernmental revenue; property taxes; and income taxes. Income taxes are labeled as Transfers In on the tables in this section.

## MAJOR FUNDS - PURPOSES AND RESOURCES

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### ***Income Tax - \$11.6 million***

The General Fund relies heavily upon income tax revenue and accounts for 39.9% of the total General Fund revenue. 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. Approximately 57.5% of all income tax revenue is transferred to the General Fund.

### ***Public Safety Levy Income Tax - \$3.4 million***

The Public Safety Levy of an additional .25% income tax has allowed public safety to maintain an acceptable level of service to the community. Funds from the Public Safety Levy fund are used exclusively to offset additional operating costs of the City's safety divisions. This additional funding is transferred to the General Fund in the same manner as the Income Tax Fund. An increase of approximately of \$1.1 million will be transferred to the General Fund in 2012. Due to the declining revenues projected in the General Fund, additional funds were needed to stop further layoffs of public safety personnel. This transfer will significantly lower the fund balance of this fund from \$2.10 million to \$0.76 million. A budget of \$3.4 million is appropriated for the 2013 budget.

### ***Charges for Services – \$4.6 million***

Charges for services is the second largest revenue source and accounts for 39.9% of total revenues for the General Fund. Emergency Medical Service billing generates over \$1.7 million to the General Fund each year along with \$2.1 million for administrative fees.

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

Administrative fees  
Planning review fees

Burglar alarm fees  
Reimbursement of services

Emergency medical service  
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 3% increase.

Emergency medical services are driven by the number of EMS squad runs. Based on the 2010 and 2011 actual and the projected number of runs in 2012, this revenue was increased by 5.0% for 2013.

## MAJOR FUNDS - PURPOSES AND RESOURCES

### ***Real Estate Property Tax - \$2.7 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 \$2.7 million in General Fund property tax revenues in 2012 and 2013. Property taxes were lowered in 2011 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, the personal property tax was phased out beginning in 2007 and replaced with the Commercial Activities Tax which is categorized as intergovernmental revenue.

### ***Intergovernmental Revenues - \$2.4 million***

In 2011, Middletown's General Fund will receive about 21.0% of its revenue from intergovernmental sources. Almost all of these funds are from the State of Ohio (e.g., homestead rollback, and local government assistance funds).

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 revealed that this revenue will decrease due to the economic condition of Ohio beginning in July 2011. This revenue was reduced 38.9% for the 2012 budget and reduced 0.6% for the 2013 budget.

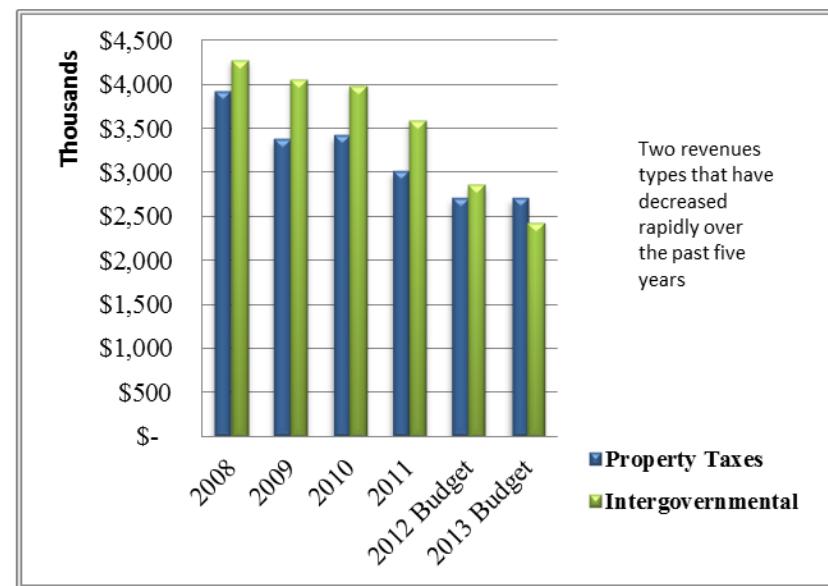


Figure 2.5 General Fund Revenue History – Property Taxes & Intergovernmental

## MAJOR FUNDS - PURPOSES AND RESOURCES

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The State also distributes significant portions of the Ohio estate tax to decedents' communities of residence. Due to the very nature of this tax, the annual amounts received can vary significantly. The City received \$1,001,441, \$898,099, and \$823,428 from this source in 2008, 2009, and 2010 respectively. The year 2011 actual was \$544,668 and the budget for 2012 is estimated at \$600,000. The City credits these distributions to its General Fund. The State of Ohio has passed legislation to remove this tax beginning in 2013, therefore, no funds were budgeted in 2013.

Commercial activities tax was the second largest intergovernmental revenue for the General Fund. This state tax replaced the tangible personal property tax which was to be gradually phased out over a five year period. The commercial activity tax, which began in 2007, is a tax imposed on businesses according to their gross receipts in Ohio. This revenue grew from \$537,000 in 2007 to \$940,000 in 2010. The 2011 budget was estimated at \$940,478, however, the State notified all governmental entities that this will be cut effective July 2011 due to the state's economic conditions. The 2012 budget projection for this revenue is \$373,000 with virtually no budget projection for 2013.

### **General Fund Expenditures**

Given the lower revenue projections beginning in 2011, expenditures were reduced for the 2012 budget. Public safety continues to be emphasized in the budget with 71.9% of the General Fund allocated to public safety.

#### ***Personal services- \$23.5 million***

The largest expense to the General fund is personnel costs. The General Fund supports 62.2% of all city personnel. Police and Fire personnel make up 50.2% of the total city staff (full time). Given these parameters along with lower revenue projections, personnel lay-offs were unavoidable to sustain the General Fund. A total of 28 employees were laid off January 1, 2012. Grants were obtained to fund four police officers and six firefighters for 2013. Personal services decreased 1.8% in 2012 from the 2011 actual and increased 2.1% in 2013 from the 2012 budget. Employees will not receive an increase in 2012 and 2013 except for bargaining units who already have an existing agreement. To further help with cost cutting, employees have increased their contributions for health care from 7.5% to 15%.

#### ***Contractual services - \$4.9 million***

Contractual services include vendors and services that cannot be accomplished in-house. Contractual services decreased 3.1% over the 2012 budget and account for 16.8% of the total General Fund.

## **MAJOR FUNDS - PURPOSES AND RESOURCES**

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Large costs for contractual services include:

\$970,200 – garage charges	\$327,000 – liability insurance
\$267,700 – utility charges	\$200,000 – contract employees
\$170,500 – mowing of parks	\$281,000 – liability insurance coverage
\$110,000 – postage fees	\$118,800 – telephone charges
\$178,000 – computer repairs	\$140,000 – TV Middletown

***Commodities - \$0.4 million***

Commodities account for 1.6% of the total General Fund budget. Commodities include office supplies, cleaning supplies, small tools and equipment, chemicals, purchase of uniforms, and medical supplies.

***Capital Outlay - \$0.5 million***

Lower depreciation charges account for the decrease of in Capital Outlay in the 2013 budget. Auto and equipment depreciation charges are the majority of the expenditures for this category.

**General Fund Ending Balance**

The City's goal is to maintain a 15% to 25% 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-offs of twenty-eight more employees for 2012. 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 "Aa2" bond rating.

The estimated ending balance for the General Fund as of December 31, 2013 is \$5.8 million, well within our goal of 15-25% fund balance.

## MAJOR FUNDS - PURPOSES AND RESOURCES

### 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.

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.

Unfortunately, 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 level. 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. On a positive note, we are making progress. Paychex, a major payroll processing firm, opened a regional office in Middletown in 2009. The construction of Suncoke (a new \$360 million facility) with 100 new jobs began in 2011. Recently, Cincinnati State Technical and Business College opened a campus in the downtown area. Well planned growth is necessary for our income tax base to grow.

### City Income Tax Fund Revenues

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.

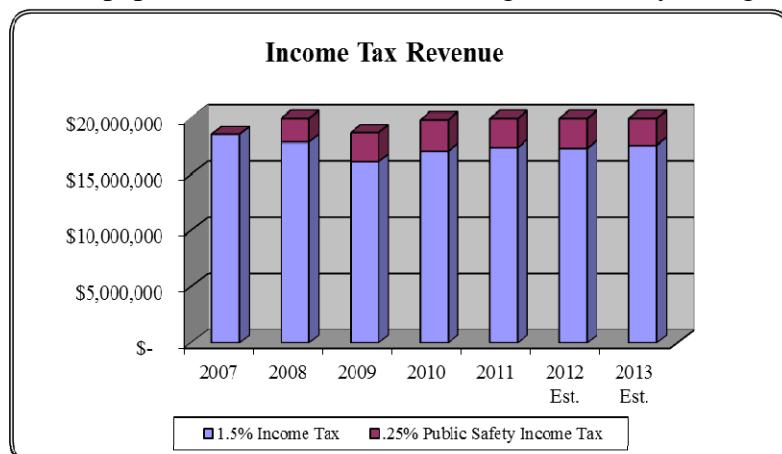


Figure 2.6 Income Tax & Public Safety Levy Revenue History

## MAJOR FUNDS - PURPOSES AND RESOURCES

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The 2011 actual increased 2.1% over the 2010 actual. Revised estimates for 2012 indicate revenues at the 2011 level. The 2013 budget revenues for this fund are estimated to increase 1.5%. The chart below shows the level of additional revenue the Public Safety Levy provides.

### **City Income Tax Fund Expenditures**

This fund directly supports the expenses of the income tax collection division (6 full time and 3 part time employees - \$555,243 budget), and distributes the remaining receipts to the City operating funds supported by income tax revenues.

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

### **City Funds and the Percent of Total Revenues derived from Income Taxes**

FUND	Amount	%
General Fund	\$11,612,000	58.04
Auto & Gas Tax Fund	200,000	1.00
Airport Fund	88,000	0.44
Health Fund	115,000	0.58
Municipal Court Fund	300,000	1.50
Termination Pay Fund	155,000	0.77
G.O. Bond Retirement	1,874,560	9.37
Transit Fund	50,000	0.25
Computer Replacement Fund	8,000	0.04
Police Pension Fund	1,000,000	4.80
Fire Pension Fund	1,027,000	5.61
Capital Improvement Fund	485,000	2.42
Public Safety Levy Fund	3,002,370	15.01
Conservancy Fund	34,000	0.17

Table 2.8 Funds supported by City Income Taxes

All expenditures in the Public Safety Levy Fund are transferred to the General Fund to assist in the funding of the Police and Fire division expenditures.

## SPECIAL REVENUE FUNDS - PURPOSES AND RESOURCES

### SPECIAL REVENUE FUNDS

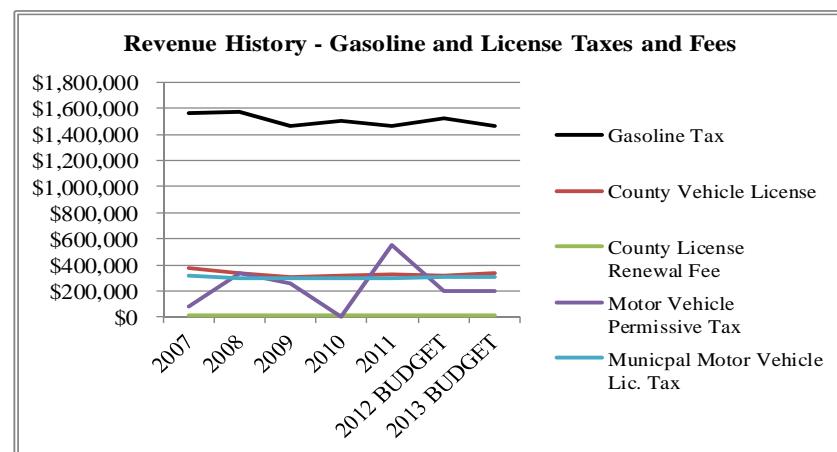
Special Revenue Funds have been established for revenues that are accounted for separately by federal, state or local regulation. There are twenty Special Revenue Funds budgeted for 2013. The City of Middletown's largest Special Revenue Funds are the City Income Tax Fund (already discussed earlier as a major fund), the Public Safety Levy Fund (addressed with the Income Tax Fund earlier), the Auto and Gas Tax Fund and the Municipal Court Fund. Significant changes have been made to the Health and Nuisance Enforcement Funds. Revenue sources are explained in the Special Revenue Section beginning on page 4-1.

### Auto and Gas Tax Fund

The Auto and Gas Tax Fund was established to account for various state and local revenues whose purpose is to support the maintenance of City streets, alleys, right-of-ways, highways and appurtenances thereof. There are three divisions in this fund that support the maintenance operations: the Electronics Maintenance Division (traffic signals, radio communications between staff), Street Maintenance Division (street repairs, sign maintenance, snow removal), and the Grounds Maintenance Division (street right-of-ways, trees and landscaping).

Intergovernmental revenue is the major source of revenue for this fund (88.6%) with the State of Ohio's gasoline tax as the major source of revenue. The State has reported a 3% drop in taxable gallons of fuel from 2007 to 2011, thus reducing the revenue distributed to local governments. Other revenues include:

Figure 2.7 Auto & Gas Tax Revenue History



#### County Vehicle License Tax and Motor Vehicle Permissive Tax

These two state revenues which account for 18.7% of Auto and Gas Tax Fund receipts are taxes levied by the State of Ohio on all vehicle registrations. The state distributes this money back to each government based upon the number of auto registrations within each city.

## **SPECIAL REVENUE FUNDS - PURPOSES AND RESOURCES**

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### County Vehicle License Renewal Fee and Municipal Motor Vehicle License Fee

These fees are levied by the County and the City and accounts for 10.7% of the total budget for 2011. The City receives \$2.50 per automobile license from the County fee and \$5.00 per automobile license from the Municipal Motor Vehicle License Fee.



Expenditures are budgeted at 1.9% decrease over the 2012 budget. One full time employee was reassigned to another division and one full time was replaced with a part time employee. Seasonal employees were cut from the 2012 budget to help with the rising costs of this fund.

The Auto & Gas Tax Fund has made a large reduction in the carryover balance from \$848,000 to \$221,000. Expenditures are higher than the revenues. Income tax transfers usually make up the difference in this fund but due to the anticipated revenue shortages in the General Fund, a decrease of \$200,000 in the subsidy from income taxes was budgeted for 2013.

### **Health Fund**

The City Health Fund was authorized to account for grants from the State of Ohio and local Health Department licenses that support the City Health Department's activities. For the 2013 budget, grants support 4% of the Health Department's budget. Formerly, approximately 42-50% of the Health Fund's revenues were from grants. These grants covered almost all of the program expenditures in the Health Fund with the exception of Health Administration. Due to lower availability of grant funds, the additional cost to oversee and implement grant programs, and lowered income tax subsidies, grant programs are no longer a viable option. Only one grant is budgeted for 2013, the Health State Subsidy. This grant will fund a part time medical director. The Child & Family Service and OIMRI grants and programs will cease as of January 2013. The Immunization Action Program and Public Health Emergency Preparedness programs were discontinued in 2012.

#### Health Fund Revenue History:

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u> <u>BUDGET</u>	<u>2013</u> <u>BUDGET</u>
<b>Grants</b>	\$ 349,796	\$ 373,072	\$ 353,876	\$ 328,713	\$ 318,220	\$ 16,000
<b>Charges for Services</b>	\$ 183,774	\$ 162,701	\$ 177,330	\$ 206,094	\$ 180,926	\$ 178,750
<b>Misc.</b>	\$ 1,800	\$ 97,078	\$ 13,405	\$ 29,570	\$ 50,000	\$ 71,700
<b>Income Tax Transfer</b>	<u>\$ 290,000</u>	<u>\$ 265,000</u>	<u>\$ 165,000</u>	<u>\$ 165,000</u>	<u>\$ 115,000</u>	<u>\$ 115,000</u>
<b>Total</b>	<b>\$ 825,370</b>	<b>\$ 897,852</b>	<b>\$ 709,611</b>	<b>\$ 729,377</b>	<b>\$ 664,146</b>	<b>\$ 381,450</b>

Table 2.9 Health Fund Revenue History

## **SPECIAL REVENUE FUNDS - PURPOSES AND RESOURCES**

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Health administration expenditures are covered by charges for services, miscellaneous revenue and city income taxes. The charges for services include vital statistic certificates along with vending and food establishment licenses. Charges for services revenue has been budgeted close to the 2012 budget and covers 46.9% of total revenues. Miscellaneous revenues have increased 43.4% from the 2012 budget for reimbursements and covers 18.8% of the budget. Income taxes account for 30.1% of the 2013 budget.

The 2012 budget anticipated the receipt of about \$308,960 in grants from the State of Ohio and \$240,186 in local fees (charges for services) to support the City Health Department. The remaining support (\$115,000, 17.3% of total revenues) comes from local income tax.

### **EMS Fund**

This fund formerly held revenues for all EMS runs by the Fire Department. Due to the state of the General Fund's decreasing revenues, this revenue was transferred to the General Fund. The revenues budgeted for 2012 and 2013 are a result of donations and training reimbursement grants. Expenditures will be used for training and firefighter wellness programs.

### **UDAG Fund**

The goal of the Urban Development Action Grant Fund is to provide loans to companies for economic development activities. The 2013 budget will be close to the 2012 budget.

### **Municipal Court Computerization Fund**

This fund receives a portion of the court costs assessed by the Municipal Court. Revenue projections are anticipated to remain close to the 2011 actual revenue. Expenditures are used for court computerization updates. Updates were planned in 2012 (expenditures increased to \$175,000) to be in concert with the Municipal Court's major renovation project. The fund balance will decrease 92.3% due to this project. The 2013 budget anticipates revenues and expenditures to be the same.

### **Law Enforcement Trust Fund**

Revenues from this fund are from the sale of property seized by authorities. Due to the nature of this fund, fluctuations are expected to occur. The 2012 budget anticipated revenues from seizures that occurred in the previous year with expenditures to be used for specialized training and equipment. The 2013 budget are estimates based on prior year police activities. Expenditures are used for specialized training. Decreased revenue projections have lowered the fund balance by 48.5%.

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## SPECIAL REVENUE FUNDS - PURPOSES AND RESOURCES

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### **Law Enforcement Mandatory Drug Fine Fund**

This fund accounts for funds received as a result of mandatory drug offense fines ordered by the Municipal Court. Expenditures are used for law enforcement purposes relating to drug offenses. Expenditures more than doubled in 2012 to help with overtime associated with drug activities and crime lab fees and will continue in 2013. The increased expenditures have caused the fund balance to drop 97.4% by the end of 2013.

### **Termination Pay Fund**

Revenues are transfers from the Income Tax Fund. This revenue fluctuates according to the anticipation of scheduled retirements and resignations. Expenditures were doubled (59.7%) in 2012 in anticipation of retirements. The 2013 budget anticipates a 17.7% decrease in the 2013 budget. Decreased revenues have caused this fund to drop by 77% by the end of 2013.

### **Indigent Driver/Alcohol Treatment Fund**

This fund receives a portion of fines assessed by the Municipal Court. Expenditures are used for treatment of indigent drivers who are convicted of driving under the influence. Revenues were reassessed for 2012 to align with the 2010 actual (20% decrease) and decreased again in 2013. Expenditures exceeding the revenue sources cause this fund balance to drop 36.8%.

### **Enforcement/Education Fund**

The Enforcement/Education Fund account for fines collected by the Municipal Court with the expenditures being used for DUI traffic education and enforcement. The amount of the appropriated expenditures depends upon the fund balance. The 2012 expenditures include funds for National Night Out and school educational program supplies as well as overtime for DUI enforcement control. The 2013 budget reflects the same budget with more emphasis on overtime DUI enforcement control. Due to the low revenue projections and higher expenditures, the fund balance ending for 2012 is projected to be 16.3% lower than the 2011 ending balance and the ending balance for 2013 is projected to be 23.2% lower than the 2012 ending balance.

### **Civic Development Fund**

This fund accounts for lodging taxes and is designated for civic development purposes. The revenues for 2012 assume a 2.3% increase in lodging taxes. For 2013, this was increased \$10,000 (4.9%) in anticipation of a new hotel to open. Expenditures include state of Ohio mandated payments to the Middletown Visitors and Convention Bureau, reimbursement to the General Fund for events requiring City services, marketing and development services to further the economic development goals of the City. Increased expenditures have caused the ending balance to decrease 84.5% by year end 2013.

## **SPECIAL REVENUE FUNDS - PURPOSES AND RESOURCES**

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### **Municipal Court Fund**

The Municipal Court Fund was established to account for the fines and court costs levied by the City of Middletown Municipal Court. Almost 80.2% of the revenues for the Municipal Court Fund are derived from fines and forfeitures. These revenues (\$1,302,995) support the Court's judicial and probationary activities. Fines have increased 1.0% for the 2013 budget, and revenue from the Income Tax Fund remained the same at \$300,000. Expenditures have increased 4.0% overall due to increases in capital outlay and personal services. The fund balance is expected to lower 16.8% because the expenditures exceed the revenue by \$88,195.

### **Police Grant Fund**

This fund is grant based. All grants awarded to the Police are used for training or capital purchases that could not otherwise be afforded. Expenditures for 2013 are less than half of the 2012 budget.

### **Court IDIAM Fund**

The Court Indigent Driver Interlock and Alcohol Monitoring Fund was established in 2009. This fund receives revenue from the State from DUI convictions with expenditures to cover the cost of immobilizing or disabling devices along with remote alcohol monitoring devices for indigent offenders. In 2012 and 2013, we have assumed a revenue increase and expenditures were increased 33.3% to meet the demand for monitoring devices. This increased expenditure lowered the fund balance dramatically by 91.6%

### **Court Special Projects Fund**

Expenditures for court renovation and security measure updates increased this budget in 2012. Expenditures for the 2013 budget is 40% less than the 2012 budget (\$250,000) and will be used for security measures and remodeling. Revenues are derived from court costs and expenditures are for equipment and special projects of the Municipal Court.

### **Nuisance Abatement Fund**

This fund was created in 2011 to fund and account for nuisance enforcement issues. Property owners are given notification of an ordinance violation with a timeline for corrective measures. If the violation is not addressed by the property owner, a contractor is hired to remediate the specified violation. Property owners are then given an invoice for this remediation. If the invoice is not paid, then the bill is assessed on the property. It is estimated that \$200,000 will be derived from these violations. In 2013, a budget of \$2.4 million is estimated as revenue from the Moving Ohio Forward Grant with expenditures of \$2.4 million for demolition. This grant will assist in economic recovery by removing blighted and abandoned properties.

## DEBT SERVICE FUNDS - PURPOSES AND RESOURCES

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Debt Service Funds account for the accumulation of resources for and the payment of; general long term debt, principal and interest. Details of debt limits begin on page 5-3 in the Debt Fund Section.

**General Obligation Bond Retirement Fund** was established to account for the payment of the City's general obligation debt. Total debt service expenditures budgeted for 2013 is \$2,621,725 which is a 16.1% decrease from the 2012 budget. The decrease in the 2013 budget is due to debt payments being paid by tax increment funds. Tax increment funds assist with this payment when funds are available causing the expenditures to fluctuate at times.

### **Tax Increment Financing Funds**

There are ten tax increment financing district (TIF) funds. Seven of these funds began receiving revenue in 2009. All TIF funds were established to account for the annual tax increment payments and associated costs that will be used to fund improvements and/or construction projects in a designated area. There are two counties in the City of Middletown. Warren County forwards these tax payments to the city including the school's portion of the taxes. The school's share of these taxes is then appropriated in the budget. Butler County distributes these payments to the appropriate agency.

When funds are available, debt payments are made for the designated area. Debt payments have caused the expenditures and fund balances to fluctuate. Six tax increment funds were budgeted the same as 2012. Four funds have made changes from the 2012 budget to the 2013 proposal as follows:

#### East End/Towne Blvd. Tax Increment Financing Fund

\$90,000 budgeted for capital improvements and \$305,614 budgeted for debt payments causing an increase \$391,614 in expenditures and decrease of 94.9% for the ending balance of this fund.

#### Downtown Tax Increment Financing Fund

No debt payments scheduled for 2013 compared to \$10,000 for 2012.

#### Towne Mall/Hospital Tax Increment Financing Fund

An increase of \$322,835 for debt payments is scheduled for the 2013 budget. Additional revenue of \$125,000 is projected due to new construction in the area is budgeted for 2012.

#### Renaissance North Tax Increment Financing Fund

An additional \$31,000 for debt service in 2012 lowering the fund balance 95.2% to \$3,993.

## **CAPITAL FUNDS - PURPOSES AND RESOURCES**

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Capital Improvement Funds account for financial resources to be used for the construction or acquisition of major capital facilities.

### **Capital Improvement Fund**

The Capital Improvement Fund accounts for the revenues and expenditures of all general capital improvements. The City receives a one-mill annual real estate tax levy as well as federal and state grants for specific projects. In 2009, the city had one exceptionally large project - the \$6.5 million Interstate 75 and State Route 122 interchange project. Even though this fund is for all general capital improvements, the main focus is on street improvements. Over 83% of the \$3.6 million spent in 2011 was for street improvements. The 2012 budget of \$4.3 million and the 2013 budget of \$5.5 million also include 87.3% and 93.1%, respectively, for street improvements. The 2013 projects include:

1. Design and right-of-way acquisition for Oxford State Road to preclude the paving slated for 2015;
2. Right-of-way acquisition for Towne Boulevard in anticipation of paving in 2014;
3. Completion of the reconstruction and widening of Yankee Road to allow for heavy truck traffic to local businesses;
4. Improvements to I-75 corridor, including landscaping, lighting, and design for the proposed scheduled construction in 2014;
5. Local street paving and improvements, and various street sign replacements.

The fund balance for this fund fluctuated from \$800,000 in 2011 to \$1.6 million in 2012 and back to \$800,000 in 2013. Most of this is due to completing the Yankee Road project over a two year period instead of the original estimate of one year.

Listed below are improvement projects categorized by function for the 2010 and 2011 actual expenditures as well as the 2012 and 2013 budgets.

**Table 2.10 Capital Improvements Fund Expenditures by Category**

	2010 Actual	2011 Actual	2012 Budget	2013 Budget	
<b>Buildings</b>	\$ 83,214	\$88,018	\$46,604	\$30,000	roof replacement, electrical repairs, on-going building repairs
<b>Recreation</b>	101,820	310,929	338,381	30,000	bike path, pool demolition, park facilities & equipment repairs
<b>Streets</b>	1,819,204	3,027,089	3,827,048	5,190,000	paving, right-of-way acquisition, widening design
<b>Traffic</b>	91,428	187,274	110,000	95,000	sign replacement, street striping, traffic signals
<b>Landscaping</b>	180,721	23,096	60,975	230,000	Right-of-way enhancement, tree replacements, gateway improvements
<b>Grand Total</b>	\$2,276,387	\$3,636,406	\$4,383,008	\$5,575,000	

## **CAPITAL FUNDS - PURPOSES AND RESOURCES**

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### **Acquisition for Parks Fund**

There have been no budgeted expenditures for this fund for the past four years and virtually no revenue. Projects in this fund are supported by the fund balance. In late 2010, a 5.8 acre wooded plot was developed by volunteers for community use and officially named the Armbruster Nature Preserve. The Armbruster Nature Preserve is named after the late councilman who died shortly after being re-elected to a second term in 2010. In 2011, over \$30,000 was spent for various improvements such as walking paths, a parking area, and plantings. The budget of \$80,000 for 2012 was designated to upgrade existing park facilities leaving a balance of \$1,347. Due to the low fund balance, there is no budget for 2013.

### **East End Fund**

This fund was established to finance and support economic projects for the east end of Middletown. The east end has had major activity in the past five years. The Middletown Hospital (renamed Atrium Medical Center) relocated to this area to become a major part of a premier health campus. This area has expanded and now includes the Dayton Children's Specialty Care Center, Avalon nursing care and rehabilitation facility, and the YMCA to name a few. In 2010, the City helped finance an innovative public/private collaboration with the Atrium Medical Center, Miami University, and the Warren County Career Center to build the Greentree Health Science Academy. Cincinnati State Technical and Community College has also joined this effort with the possibility of other partners in the future. This academy offers health care education at high school and college levels. In 2010, the city financed this project with a bond of over \$5 million for construction in 2011. This bond will be repaid by the participating schools and colleges over a twenty-year period. The 2012 budget funds additional construction costs which will be funded by grants. There is no budget for 2013 as this project should be completed by year end of 2012.

### **Downtown Improvement Fund**

The sum of \$422,000 was spent in 2011 for the purchase of properties in the downtown area for economic development purposes. The 2012 budget consists of funds to maintain those properties. Revenues include an industrial revenue note that was renewed in 2011 (began in 2008 and will end March 2013) per agreement with a developer. The 2012 budget will continue to maintain those properties and to convert the developer note to bond. Part of the fund balance will be used for these budgeted expenditures, lowering the fund balance 41.2%.

### **Airport Improvement Fund**

FAA grants are the source of revenue for this budget. The grants and expenditures fluctuate according to the cost of the planned projects. The 2013 budgeted expenditures are 55.9% lower than 2012 budget.

## **CAPITAL FUNDS - PURPOSES AND RESOURCES**

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### **Water Capital Reserve Fund**

The Water Fund transfers monies to this fund for capital improvements each year. In addition, water connection fees and interest revenue also support this fund. Due to the balance in this fund in 2010, no water fund transfers were needed for the slated capital improvements in 2010 and only \$350,000 was needed in 2011; therefore, the balance has decreased significantly (63.4% from 2010 to 2011). To accommodate the funding needed for the 2012 projects, transfers were increased to \$1.47 million. The 2013 budgeted expenditures of \$1.5 million include \$800,000 for the replacement and of water mains on Oxford State Road to coincide with the street construction project. This fund budgets funds for water treatment facility improvements, distribution system improvements, and works in concert with the Capital Improvements Fund to replace and/or repair water lines in conjunction with the street improvement projects.

### **Storm Water Capital Reserve Fund**

The Storm Water Fund usually transfers approximately half of the revenues received to this fund each year for capital projects, however, this may vary depending upon the cost of total projects for each year. Forty percent of the Storm Water revenues were budgeted to be transferred to this fund in 2011 and 2012 and 67.8% is budgeted for 2013. In 2011, major projects included drainage improvements in conjunction with street construction on Yankee Road and various local streets (\$182,297) and interceptor sewer repairs (\$300,000). The 2012 budget includes eight projects for the budget of \$1 million. The 2013 budget of \$1 million will provide funds for four projects with the majority (70%) dedicated to repair/replace drainage problem areas to improve storm water runoff.

### **Sewer Capital Reserve Fund**

Revenue to this fund includes interest and sewer connection charges along with Sewer Fund transfers. Sewer connection charges (charges for services) have decreased (38.0%) in the 2013 budget to reflect the current trend. The largest expense in 2011 was interceptor sewer rehabilitation (budgeted in System Replacement Program in 2011) for the amount of \$591,000 which also has a budget of \$1.6 million in 2013. This project will take time and extensive funds to complete, therefore rehabilitation will be budgeted in phases over the next several years. Originally, \$800,000 was budgeted in 2012 and 2013 but later revised to include both amounts for the 2013 budget. The Aeration Tank Blower is slated to be replaced in 2013 for the cost of \$600,000. Funding of \$800,000 is budgeted to coincide with street paving projects which will address sewer collection system improvements. These three projects comprise 75% of the \$4 million budget for 2013. Due to the cost of these projects, even with the increased revenue transfer (112%) from the Sewer Fund, the fund balance will decrease to \$574,000.

## CAPITAL FUNDS - PURPOSES AND RESOURCES

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### Computer Replacement Fund

The largest source of income for this fund is transfers from user departments. These transfers were reduced (36.7%) in 2011 due to the transfer from the General Fund being cut in half. This revenue decrease is one of the measures instituted to help reduce General Fund expenditures which will continue for 2012 and 2013. This fund is used to repair and replace all computers, printers, and appurtenances related to information systems and data processing. Funds were budgeted for a new payroll application software in 2011 and new finance application software for 2012. Funds are budgeted in 2013 to replace the Utility Billing and Income Tax applications. These large purchases are costly; however, each user fund has been transferring monies to this fund in anticipation of these upgrades. These purchases are the largest contributor to the balance decreasing 23.9% in 2012 and 21.5% in 2013.



### Property Development Fund

Due to the nature of this fund, an economic development project fund, revenues for this fund vary. The 2010 actual revenue was \$11,200, all pertaining to the reproduction of plans and sale of land. There was no revenue for 2011. To alleviate this problem, the revenue for 2012 and 2013 will be earned from the city's administration of income tax collections for the Joint Economic Development District. The 2012 budget anticipated capital outlay expenditures for buildings which are about 189% over the 2011 actual expenditures. The 2013 budget lowered this expense causing a 56.4% drop in expenditures. Due to the fluctuations of the revenue and expenditures, the fund balance decreased \$338,000 in 2012 (-47.5%) and \$118,000 in 2013 (-31.5%) Expenditures vary but have the same purpose - economic development measures. This fund is also the repository of economic incentive reimbursement.

## **SPECIAL ASSESSMENT FUNDS - PURPOSES AND RESOURCES**

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Special assessment funds are capital projects slated for a particular area and are partially assessed to the owners who benefit from that project. All special assessment projects are financed with borrowing. Generally, the first year is with advances or notes followed by bonds the year after. The bonds are issued once the final cost is realized. Property owners have the option of paying for their share of the assessment or paying their portion through property assessments for the bond payments. Each year, to coincide with street improvements, there is usually a sidewalk, curb, and gutter program. Other projects are instituted to assist with the financial cost or at the majority of property owners' request.

There are four projects for 2013:

### **2010 Lefferson Road Sewer Improvements**

This project, estimated at \$450,000, is in conjunction with the Lefferson Road project scheduled in the Capital Improvement Fund. Although this was budgeted in 2012, this project was put on hold until 2013.

### **Main Street Improvements**

This project includes sidewalk, curb, and gutter repairs and/or replacement along with decorative lighting. This project was budgeted in 2012 with a budget of \$340,000. After bidding this project, it was realized that the cost would be 58.8% higher. The 2013 budget estimates that the property owner's portion of this project will be approximately \$540,000.

### **Sewer Connection Program**

This \$600,000 project will provide financial assistance for property owners who currently are not tied to the city's sewer system but wish to do so. The improvement will be assessed to their property taxes. This project was slated for 2012 but had to be budgeted again in 2013 due to time constraints.

### **2013 Sidewalk, Curb, and Gutter Improvements**

This project will be for areas that need addressed regarding concrete repairs.

## **ENTERPRISE FUNDS - PURPOSES AND RESOURCES**

### **ENTERPRISE FUNDS**

The City's Enterprise Funds account for City business-type functions. Some City Enterprise Funds (Golf, Water, Sewer, Airport, Wellfield, and Solid Waste) are self-supporting. Others (Airport and Transit) operate with a combination of service charges and local income tax support.

#### **Water Fund**

The purpose of the City Water Fund is to account for the operations of the City's water system. The revenues for this fund consist of customer payments for water service, interest income and miscellaneous revenues such as water tower lease payments for cellular devices. The expenses of the water system include water billing, water treatment, water distribution, and debt service. Transfers from this fund support the Water Capital Reserve Fund which finances capital improvements to the water system.

The City water system provides approximately 255 million cubic feet of water to its customers in a one year time period. The system's largest customers are:

AK Steel Company

Air Products & Chemicals

Pilot Chemical Corporation

Wausau-Mosinee Paper Corporation

SunCoke Energy

Wildwood Golf Club

Water rates were increased 5% in 2011 and another 5% increase January 1, 2012. The 2011 actual revenues came in over 9% or \$424,000 over the projected budget. This additional revenue was due to increased industrial usage. Revenues for 2012 are projected at a 9.0% increase over the 2011 budget and will remain the same for 2013. These estimates are based upon water usage history and the increase anticipated with the increased industrial usage (new business opened in 2011). There were no changes anticipated for the 2013 revenue projections.



Expenses of the Water Fund are projected to be \$7,577,751 for 2012 and \$7,373,751,751 for 2013. Budgeted expenditures increased by 22.1% for 2011 and decreased 2.7% for 2013. The major reason for these variances is due to transfer of funds. A total of \$1.5 million will be transferred to the Water Capital Reserve Fund for capital improvements in 2012 whereas large transfers were not needed in 2011. The transfers scheduled for 2013 is estimated at \$1.2 million for capital improvement projects.

## ENTERPRISE FUNDS - PURPOSES AND RESOURCES

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### **Storm Water Fund**

This fund was created in 2005 to address the need for maintenance and infrastructure improvements of the storm water system. The general goal is to spend approximately half of the revenues for maintenance and the remaining half for capital improvements. Approximately 99% of the revenue to this fund is from utility bills earmarked solely for storm water purposes. Residents of Middletown pay \$3.25 per month per equivalent residential unit (ERU) (or 2,814 square feet of impervious surface - surfaces that do not absorb water) for the storm water utility. Businesses pay a fee based on the proportional amount of impervious surface on their property. Impervious surfaces include roofs, parking lots, sidewalks, etc. The revenues for this fund have remained relatively level since its inception in 2005.

In 2007, a crew was hired to begin maintenance on the ninety-five miles of storm sewer lines and 144 miles of streams and channels. In 2009, two additional employees were added to the crew. This division's main goal is to establish and perform preventative maintenance programs for the storm water system. The fund balance remained at \$1.6 million over a four year period from 2009 to 2012. The fund is projected to decrease in 2013 due to increased transfers to the Storm Water Capital Reserve Fund for planned capital expenditures.

### **Sewer Fund**

The City Sewer wastewater supplemented by wastewater treatment, sewer system maintenance, and debt service. Transfers from this fund support the Sewer Capital Reserve Fund which finances capital improvements of the sewer system.



Fund was established to account for the revenues and expenses of the City's treatment system. Revenues are comprised of customer service charges and interest income. Expenses of the sewer system are sewer billing and administration, wastewater treatment, sewer system maintenance, and debt service. Transfers from this fund support the Sewer Capital Reserve Fund which finances capital improvements of the sewer system.

The City sewer system treats and bills approximately 281 million cubic feet of wastewater per year. Industrial users account for 64% of this volume. Among the system's largest customers are:

Graphic Packing International  
Wausau-Mosinee Paper

AK Steel Company  
Atrium Medical Center

United Wastewater Services  
Pilot Chemical

The 2011 actual revenues came in at approximately 9% over the estimated budget. Industrial sewer charges (\$392,000) were the major source of this increase. The 2012 budgeted revenues increased 1.1% over the 2011 actual. No revenue increase is budgeted for 2013.

## **ENTERPRISE FUNDS - PURPOSES AND RESOURCES**

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The 2012 budget includes an increase in contractual services due to increased municipal garage charges for the Sewer Maintenance Division and utility charges and other miscellaneous contractual services for the Water Treatment facility. Transfers of funds to the Sewer Capital Reserve Fund also increased 10.7% due to planned capital projects. The 2013 budget increased \$1.5 million over the 2012 budget of which \$1.3 million is for transfer of funds to the Sewer Capital Reserve Fund. This increase in transfers caused the fund balance to decrease \$1.3 million in 2013.

### **Airport Fund**

This local airport serves as an economic development tool for new business coming to the Middletown area. The city owns the airport land and prior to 2006, leased the buildings to an airport operator. In 2006, the City purchased these buildings. Charges for services in this fund include rental and leases of hangars and a fuel flowage fee from fuel sales. Staff is working on several fronts to reduce costs and increase revenues. Currently, transfers from the Income Tax Fund are needed to support this activity. An increase in rental of the hanger facilities and a miscellaneous reimbursement resulted in an increase of 7.0% for revenues in 2011. Revenues are projected to decrease 1.3% in 2012 and increase 6.4% in 2013 due to an increase of hangar leases. Expenditures in 2013 include depreciation charges and funds for supplies for equipment and buildings (\$11,585). Expenditures exceed the revenue in 2012 causing a decrease in the fund balance of 42.3%, however, due to planned increased revenues, the fund balance should bounce back to \$25,000 (34.2% increase).



### **Transit Fund**

The City Transit Fund accounts for the revenues and expenditures of the City's mass transit operations. Although the transit system relies heavily upon federal and state grants for operation, additional grants (intergovernmental revenue) cause this fund to fluctuate at times. In 2010, ARRA grants totaling \$816,000 enabled the purchase of new bus engines and bus shelter replacements. In 2012, additional grants are anticipated for implementation of a transit development plan and to fund new shuttle services. These improvements coincided with the new joint venture with Butler County Regional Transit Authority. This partnership has provided affordable weekday connections between the Middletown transit hub and the cities of Hamilton and Oxford. The development plan began in 2011 to evaluate and study the current system operations and methodologies. Additional grant availability will enable this fund to reduce the subsidy of income taxes by 50% for 2013 or from \$100,000 to \$50,000.

## ENTERPRISE FUNDS - PURPOSES AND RESOURCES

### Transit Revenue Breakdown for the 2013 Budget:

Fare Box Revenues	12.0%
Federal/State Assistance	83.9%
Miscellaneous Income	0.6%
Local Income Tax	<u>3.5%</u>
	100.0%



### Municipal Golf Course Fund

The City Golf Course Fund accounts for the revenue and the expenses of the City's municipal golf course. Revenues include greens fees, cart rental, snack bar sales, and merchandise sales. The 2012 and 2013 budgets projects total revenues of \$1.6 million and with expenditures about the same as the revenue. The fund's expenses include golf clubhouse and golf maintenance division operations. This is one of the top public golf courses in Ohio. This fund is supplemented by loans from the General Fund. We are hopeful that the economic conditions will improve enabling the golf course to thrive and profit.



### Wellfield Protection

Residents are charged a fee of fifty-cents per month with business charges based on the amount of water usage. The purpose of this fee is for the management of the well field and to reserve funds for emergency response to ensure the preservation and safety of the water well field. The city has aggressively worked to protect this most valuable natural resource.

Revenues from this fee have not increased since its inception in 1996. However, in 2010, a state grant of \$750,000 was received for assessment and rehabilitation of a property in the well field area. In 2011, grants totaling \$917,000 were received for environmental projects, including demolition and abatement of properties in the well field area. These grant revenues and grant project related expenditures caused the fund balance to decrease in 2012 by 26.9%. The 2012 budgeted expenditures include funds for the usual well monitoring and sampling and improvements for the Hook Drive lift station and abatement of a former paper factory. The 2013 budget consists of the normal monitoring expenditures.

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## ENTERPRISE FUNDS - PURPOSES AND RESOURCES

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### **Solid Waste Disposal Fund**

The Solid Waste Disposal Fund accounts for residential refuse pickup. The City's refuse hauler services about 17,400 households. Residents are charged a fee of \$14.25 per month for weekly household refuse collection which include curbside recycling and large item pick-up. In 2011, the fund's revenues almost covered the cost of the City's contract with the refuse hauler and debt service payment. In 2012 and 2013, the fund balance decreases 31.2% and 94.5%, respectively. However, the debt service on the \$3.3 million bond issuance which financed the closing of the city landfill, will be paid off in 2013.



## INTERNAL SERVICE FUNDS - PURPOSES AND RESOURCES

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**Internal Service Funds** are solely supported by user departments. There are two Internal Service Funds, the Municipal Garage Fund and the Employee Benefits Fund.

### Municipal Garage

The Municipal Garage maintains over 425 vehicles and pieces of equipment and purchases all replacements for the City of Middletown. In turn, each division/department is charged for maintenance, fuel, insurance, repairs, and labor. Budgeted charges are based on the history and current trend of each department's assigned vehicles and equipment. Depreciation is also charged using the straight line method. Most vehicles and equipment are placed on a seven-year replacement plan with the larger pieces of equipment on a ten-year plan. Replacement schedules vary each year causing the capital outlay expenditures and balances to fluctuate from year to year. Garage charges, the largest revenue, include garage charges and depreciation.

Approximately 65% of the budgeted capital outlay expenditure was used in 2010 for the purchase of vehicles and equipment. In 2011, \$852,625 was spent on equipment purchases while the 2012 budget included \$720,000 for this expense. In 2012, this expenditure increased to \$1,244,000 which is 36.7% of the total Municipal Garage budget. Larger items planned for 2013 include 12 vehicles for Police, a tractor for Grounds Maintenance, a street sweeper for Storm Water and eight pieces of equipment for Streets Maintenance.

### Employee Benefits Fund

The city is a self-funded health insurance entity. The City's Health Care Committee has been continually exploring areas of cost sharing, modifications to existing health plans, and other cost containment measures. In 2013, the City will change its benefits administrator to assist in controlling costs. There are currently four plan types: single; employee and spouse; employee and children; and family. In 2010, the city instituted a health reimbursement account with high deductibles in an effort to control costs.

Revenues are accumulated from each division/department that has employees budgeted and who use the city's health insurance plan. Employees have increased their share from 7.5% to 15% of the health care contribution/premium for 2012 and 2013. The city's contribution for each employee was increased 6% for the 2013 budget. Employees were given the option of paying a higher contribution/premium for the standard deductibles or lower premiums with higher deductibles.

#### Health care costs – 10 year history

2004	2005	2006	2007	2008	2009	2010	2011	2012 Budget	2013 Budget
\$3,798,181	\$3,998,779	\$4,208,487	\$4,310,728	\$4,296,449	\$4,416,460	\$5,012,694	\$5,366,674	\$5,461,689	\$5,461,689
+5.8%	+5.0%	+5.0%	+2.4%	-0.3%	+2.7%	+11.9%	+6.6%	+1.8%	+0.6%

Table 2.11 Health Care Expenditure History

## TRUST FUNDS - PURPOSES AND RESOURCES

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### **Police Relief and Pension Fund and Fire Relief and Pension Fund**

These funds were established to account for the pension costs of the public safety personnel. Revenues for these funds are property taxes, commercial activities taxes, and transfers from the City Income Tax Fund. Due to state cuts, the intergovernmental revenue has been reduced in 2012 and 2013, a reduction of 78% in a two year period. This reduction increased the need for transfers from income tax.

Expenditures are transfers to the General Fund which pays the pension costs for the police and fire personnel. Currently, the fire pension rate is 24% and the police pension rate is 19.5% of their current wages. Although there were lay-offs in 2012 (nine firefighters and eight police officers), the pension costs increased in 2012 by 9.9% for the police pension and decreased 4.7% for the fire pension. The increase for the police pension reflect the costs associated with additional holiday pay as agreed upon in the bargaining unit contract and a grant was obtained for funding of four police officers. In 2013, this expenditure was reduced by 2.7% due to a change in personnel. Newer employees earn less than employees with tenure.

The fire pension costs decreased in 2012 due to the layoffs of nine firefighters, however, a grant was obtained to fund six firefighters as of September 2012, and hence the decrease was only 4.7% for 2012.

The goal is to keep both fund balances between \$35,000 and \$75,000 each year. This fund is based on a percentage of the total wages, therefore, overtime, change in personnel, vacancies, and timing of when quarterly payments are due to their respective pension boards, make the fund balances vary.

## **FEDERAL GRANT FUNDS - PURPOSES AND RESOURCES**

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### **Housing Assistance Fund**

This program is the largest federal grant program for the city. A third party administrator, Middletown Public Housing Agency, assists low and moderate income families with affordable, decent, and safe housing opportunities through HUD sanctioned programs. The largest program is the Housing Choice Voucher Program which assists families with financial assistance for subsidized housing. Revenues are estimates based upon the number of families and units subsidized. The individual subsidies vary according to limits set by HUD. Generally, most budgets are very close. The actual revenue may change more so due to the timing of the reimbursement. HUD has announced no planned increases. Expenditures typically are set to closely match the revenue base.

### **Home Program Fund**

The Home Program provides funds for first-time home purchases to low and moderate income family. Budgets are set at federal grant award amounts. This is a reimbursement grant which has remained level for the past four years. The budget has been stable for the past three years with the budget set at \$400,000. In 2011, approximately 60.7% of this budget was awarded to qualifying recipients.

### **Community Development Block Grant Fund**

Federal grants allow the City to facilitate programs and activities such as traditional redevelopment projects, economic development activities, housing rehabilitation programs, as well as provide financial assistance to local community programs. Each year, a plan is submitted to HUD for approval and funding. HUD has approved funding of \$846,000 for the 2012 budgeted programs and \$1,482,000 for the 2013 budget. In 2013, funds are designated to assist in public safety and public improvements.

### **Community Development Escrow Fund**

This escrow fund was established to account for federal monies received through the City's Community Development Block grants for providing low interest bearing rehabilitation loans to property owners in targeted areas. Very few loans were taken in 2010 (\$14,800) and 2011 (\$21,500). Due to the low response on rehabilitation loans, funds will be utilized to abate code violations on vacant property throughout the city. In 2013, part of this fund will be converted to Community Development Block Grant to assist in city-wide public safety and/or public improvements. Due to the large budget for these endeavors, the fund balance will be reduced to \$46,500.

### **Neighborhood Stabilization Fund**

This fund accounts for federal grants awarded for rehabilitation and demolition of abandoned or foreclosed properties in designated areas. These grants of \$1+ million are anticipated to be received and spent in the same calendar year. Rehabilitated houses are sold with the revenue returned to the fund for additional rehabilitations or demolition. Typically, revenues and expenditures reflect the amount of the grants. In 2013, \$700,000 is budgeted for rehabilitation and \$360,000 is budgeted for demolition.

## FULL TIME POSITIONS YEAR 2013 By Department

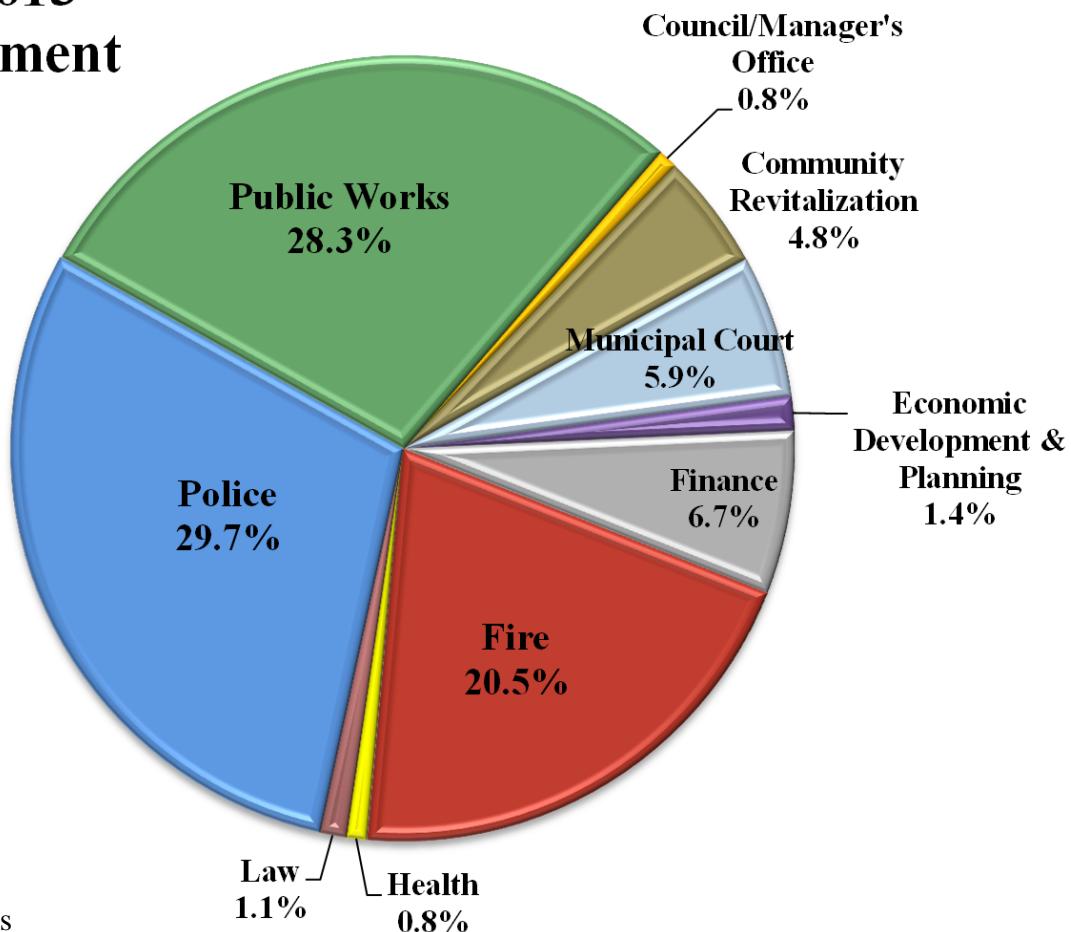


Figure 2.8 Full Time Positions

**FULL TIME POSITIONS - 2007 to 2013**

<b>DEPARTMENT/DIVISION</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>City Council</b>	<b>1</b>						
<b>City Manager's Office</b>	<b>2</b>						
<b>Community Revitalization</b>							
Building Inspection	5	5	5	2	2	2	2
Community Center	1	1	1	1	1	1	1
Community Revitalization Administration	0	0	2	2	2	2	2
Community Services Administration	2	0	0	0	0	0	0
Golf Clubhouse	2	2	1	1	1	1	1
Golf Maintenance	5	5	5	5	4	4	4
Neighborhood Improvement	2	2	3	2	2	1	1
Transit	8	8	8	7	6	5	6
<b>Total Community Revitalization Department</b>	<b>25</b>	<b>23</b>	<b>25</b>	<b>20</b>	<b>18</b>	<b>16</b>	<b>17</b>
<b>Division of Fire</b>							
Fire Administration	3	3	3	2	2	2	2
Fire Operations	78	78	78	78	78	69	69
Fire Training/Prevention	4	4	4	5	2	2	2
<b>Total Division of Fire</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>82</b>	<b>73</b>	<b>73</b>
<b>Health Department</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>3</b>
<b>Law Department</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>5</b>	<b>4</b>	<b>4</b>
<b>Personnel Department</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>0</b>

**FULL TIME POSITIONS - 2007 to 2013**

<b>DEPARTMENT/DIVISION</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Division of Police</b>							
Criminal Investigation	18	18	16	15	16	15	16
Law Enforcement Trust	0	0	0	1	0	0	0
Humane Officer	1	1	1	1	1	0	0
Jail Management	13	13	13	13	13	13	13
Police Administration	3	3	3	3	3	3	3
Police & Fire Dispatch	15	15	16	16	16	15	15
Police Services	7	6	6	6	6	5	5
Uniform Patrol	59	60	62	62	62	55	54
<b>Total Division of Police</b>	<b>116</b>	<b>116</b>	<b>117</b>	<b>117</b>	<b>117</b>	<b>106</b>	<b>106</b>
<b>Finance Department</b>							
City Income Tax	6	6	6	6	6	6	6
Finance Administration	2	2	2	2	2	2	2
Information Systems	6	6	6	6	6	5	5
Sewer Administration	3	3	3	4	4	4	4
Treasury	4	4	4	3	3	3	3
Water Administration	4	4	4	4	4	4	4
<b>Total Finance Department</b>	<b>26</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>24</b>	<b>24</b>
<b>Economic Development &amp; Planning</b>							
Economic Development	1	1	2	2	2	2	2
Planning	4	4	4	4	4	3	3
<b>Total Economic Development &amp; Planning</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>5</b>

**FULL TIME POSITIONS - 2007 to 2013**

<b>DEPARTMENT/DIVISION</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Municipal Court</b>							
Municipal Court	21	20	20	20	20	20	20
Probation	1	0	1	1	1	1	1
<b>Total Municipal Court</b>	<b>23</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>
<b>Public Works &amp; Utilities</b>							
Building Maintenance	4	4	4	3	3	3	3
Electronic Maintenance	3	3	3	3	3	3	2
Engineering	8	8	7	7	7	6	6
Grounds Maintenance	3	3	3	3	3	3	2
Municipal Garage	10	9	9	9	8	7	7
Parks Maintenance	6	6	6	6	6	6	6
Public Works & Utilities Administration	2	2	2	2	2	2	2
Recreation	1	1	1	0	0	0	0
Sewer Maintenance	12	9	9	9	9	9	10
Storm Water Maintenance	4	4	6	6	7	7	7
Street Maintenance	12	12	12	12	12	12	12
Wastewater Treatment	18	18	17	17	17	17	17
Water Treatment	12	12	12	12	12	12	12
Water Maintenance	16	16	15	15	15	15	15
<b>Total Public Works &amp; Utilities Department</b>	<b>111</b>	<b>107</b>	<b>106</b>	<b>104</b>	<b>104</b>	<b>102</b>	<b>101</b>
<b>TOTAL FULL-TIME PERSONNEL</b>	<b>406</b>	<b>398</b>	<b>399</b>	<b>391</b>	<b>387</b>	<b>358</b>	<b>357</b>

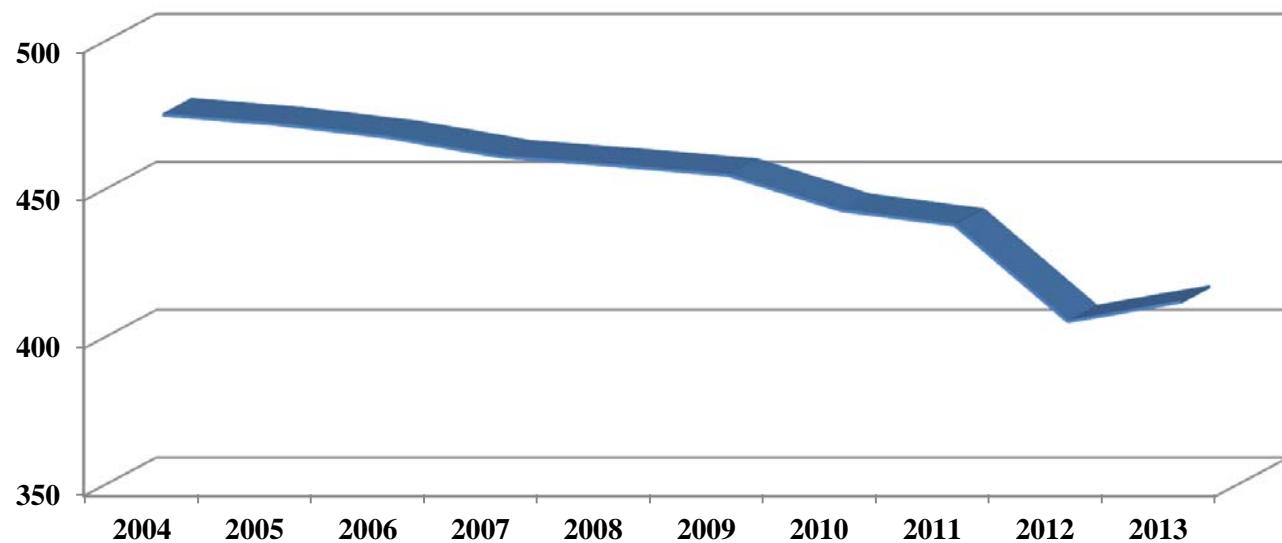
**CITY OF MIDDLETOWN**  
**PART TIME AND GRANT POSITIONS**  
**FULL TIME EQUIVALENCY**

<b>DEPARTMENT/DIVISION</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>City Council</b>	<b>1.0</b>	<b>1.5</b>	<b>1.5</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Community Revitalization</b>							
Community Services Administration	0.8	0.8	0.0	0.0	0.0	0.0	0.0
Community Center	2.3	2.1	2.1	2.1	1.8	1.6	2.3
Community Development (grant positions)	7.0	7.0	7.0	5.8	5.8	6.8	7.8
Neighborhood Improvement	0.0	0.9	0.0	0.0	0.0	0.0	0.0
Golf Clubhouse	14.2	15.0	14.7	9.2	9.2	9.2	9.2
Golf Maintenance	9.6	9.6	9.6	6.7	6.7	6.7	6.7
Transit	7.2	7.0	7.4	8.7	8.7	8.7	7.9
<b>Total Community Revitalization Department</b>	<b>41.1</b>	<b>42.4</b>	<b>40.8</b>	<b>32.5</b>	<b>32.2</b>	<b>33.0</b>	<b>33.9</b>
<b>Division of Police</b>							
School Crossing Guards	1.9	1.9	1.9	0.0	0.0	0.0	0.0
Criminal Investigation	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Jail Management	1.8	0.9	0.9	0.9	0.9	0.9	1.2
Uniform Patrol (grant positions)	0.0	0.0	0.0	0.0	0.0	4.0	4.0
<b>Total Division of Police</b>	<b>4.2</b>	<b>3.3</b>	<b>3.3</b>	<b>1.4</b>	<b>1.4</b>	<b>5.4</b>	<b>5.7</b>
<b>Finance</b>							
City Income Tax	1.5	1.5	1.7	1.7	1.7	1.7	2.4
Purchasing	0.8	0.8	0.8	0.8	0.8	0.8	0.8
<b>Total Finance Department</b>	<b>2.3</b>	<b>2.3</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>3.2</b>
<b>Fire Operations (grant positions)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>6.0</b>

**CITY OF MIDDLETOWN  
PART TIME AND GRANT POSITIONS  
FULL TIME EQUIVALENCY**

<b>DEPARTMENT/DIVISION</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Economic Development &amp; Planning</b>	<b>0.7</b>	<b>0.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Health &amp; Environment</b>							
Health Administration	1.9	1.9	2.3	1.9	1.1	0.0	0.0
Health Programs (grant positions)	3.5	2.1	2.7	2.6	3.7	1.7	0.2
<b>Total Health &amp; Environment Department</b>	<b>5.4</b>	<b>4.0</b>	<b>5.0</b>	<b>4.5</b>	<b>4.8</b>	<b>1.7</b>	<b>0.2</b>
<b>Law Department</b>	<b>0.9</b>	<b>0.9</b>	<b>0.9</b>	<b>1.6</b>	<b>1.6</b>	<b>0.5</b>	<b>0.5</b>
<b>Personnel</b>	<b>0.0</b>	<b>0.0</b>	<b>0.8</b>	<b>1.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.5</b>
<b>Municipal Court</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.7</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Public Works &amp; Utilities</b>							
Building Maintenance	0.6	0.6	0.6	0.5	0.5	0.0	0.0
Electronic Maintenance	0.0	0.0	0.0	0.0	0.0	0.0	0.8
Engineering	0.5	1.0	2.5	1.5	1.5	0.0	0.0
Grounds Maintenance	0.8	0.8	2.3	2.3	2.3	0.0	0.0
Parking Enforcement	0.9	0.9	0.0	0.0	0.0	0.0	0.0
Recreation	0.9	0.9	0.9	0.0	0.0	0.0	0.0
<b>Total Public Works &amp; Utilities Department</b>	<b>3.7</b>	<b>4.2</b>	<b>6.3</b>	<b>4.3</b>	<b>4.3</b>	<b>0.0</b>	<b>0.8</b>
<b>TOTAL PART-TIME EQUIVALENCY</b>	<b>60.8</b>	<b>60.8</b>	<b>62.6</b>	<b>51.7</b>	<b>50.8</b>	<b>47.1</b>	<b>54.8</b>

## Ten Year Employment History All Employees \*



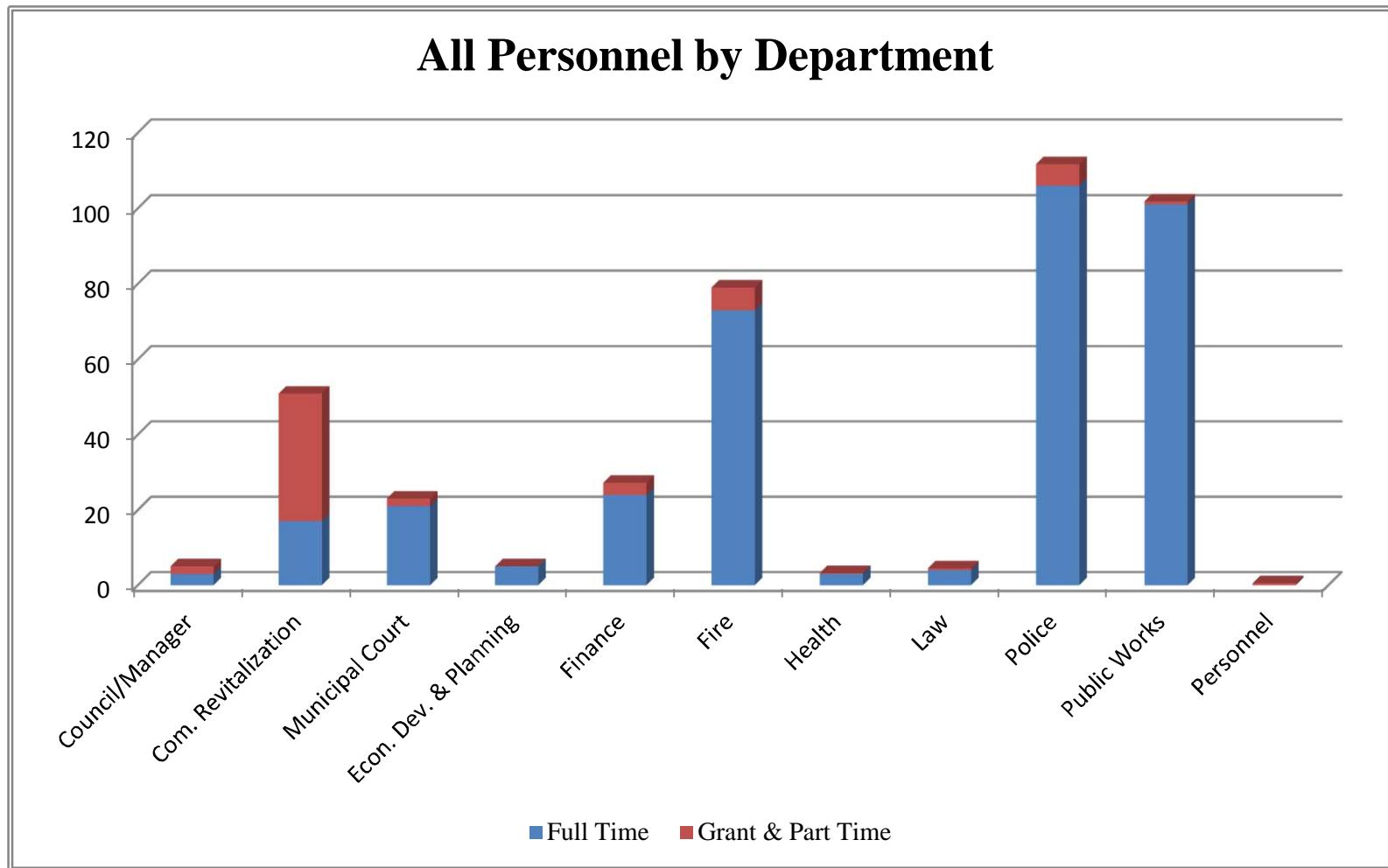
2004 = 475 employees  
2013 = 413 employees

\* Includes full time, part time,  
and grant employees.

Based on full time equivalency  
of 2,080 hours per year for 1 full  
time employee.

**EMPLOYEES**

**Figure 2.9** Employment History - 10 years



**Figure 2.10** All Personnel by Department

## PERSONNEL HISTORY

---

There are 357 full time employees and 54.8 full time equivalents in the 2013 budget. The 2013 budget contains one less full time employee and an additional 7.7 full time equivalent as follows:

- A bus driver was added back in the 2013 budget per bargaining unit agreement which decreased the full time equivalent (part time employee) by 0.9.
- Personnel Department has one part time employee and is assisted with three part time contract employees.
- The Electronic Maintenance supervisor will retire and be replaced with a part time employee (0.8 full time equivalent).
- Community Center will increase its part time employees from 1.6 full time equivalent to 2.3 full time equivalent. Programming for the Community Center will be enhanced for the 2013 budget year.
- The Jail Management budget supports a Court Liaison position for an additional 738 hours.
- Income Tax will add a part time position for the Joint Economic Development District accounting (0.7 full time equivalent).
- A grant supports six firefighters for a period of two years (began September 2012).
- Health & Environment reduced 1.5 full time equivalent employees due to the elimination of grant programs.

In 2012, twenty-eight full time employees and 5.9 full time equivalent positions were either laid off or left unfilled. This was in response to the intergovernmental revenue cuts made by the state and the lower property tax revenue due to lower property valuations from the county. These factors, along with the recent economic recession, have taken a toll on the funds to keep personnel at previous levels.

Year	Full Time Positions	Full-Time Equivalent (part time & grant) Positions
2008	-8	0
2009	+1	+1.8
2010	-8	-10.8
2011	-1	-2.0
2012	-28	-5.9
2013	-1	+7.7

**Table 2.12** Change in personnel – 6 year history

## **PERSONNEL HISTORY**

---

### *Community Revitalization Department*

In 2007, this division was known as the Community Services Department. Upon retirement of the departmental director, this position was held vacant until 2009. In 2009 this department was re-organized and a full time Director was added along with clerical assistance. In 2010, five positions were cut: three building inspectors; one position from the Neighborhood Improvement Division; and one clerical position reassigned from Transit to the Personnel Division. In 2011, one full time bus driver was cut and the Community Center was scheduled to hire a recreation manager position in 2011 (to be reimbursed by grants). This position was not realized and cut out of the 2012 budget. Other cuts for 2012 include: one full time bus driver, one Neighborhood Improvement Specialist, and one Labor Supervisor for the Golf Course. The bus driver position was replaced with part time employees. Upon negotiations with the Transit bargaining unit in 2013, the bus driver position will be refilled with a full time employee. One grant position was added in the Community Development Division. This position was a contract employee for two years and upon review, staff believes this position was warranted.

### *Fire Division*

Three unfunded positions were eliminated from the 2011 budget. These positions were: Assistant Fire Chief, Fire Captain, and Training Officer. These positions were authorized but unfunded in 2010. Additional overtime wages (\$136,000) were added to help offset this reduction. Nine positions (firefighters) were eliminated in the 2012 budget, however, six positions were added back in September 2012. These six firefighters are funded by a grant for a period of two years.

### *Health Department*

Two full time employees have been eliminated, one in 2009 and one in 2012. Historically, part time employees varied year to year due to the availability of health grants. However, due to cuts in funding and the lack of personnel to supervise and oversee the grant programs, the only part time employee is the Medical Director.

### *Law Department*

The vacant position of Assistant Law Director was cut from the budget beginning in 2012. An Administrative Assistant position volleyed from part time to full time until deemed essential. A part time victim advocate is funded by this department and the hours were cut approximately one-third beginning in 2012 due to budget cuts.

### *Economic Development and Planning*

The Planning Division lost a senior planner position but gained an Economic Development Program Manager.

## **PERSONNEL HISTORY**

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### *Personnel Department*

In 2008, three full time people staffed the Personnel Division. This number was reduced to two full time positions in 2009 and 2010 with assistance from 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 to one part time employee with assistance from contract employees. Contract employees are not counted in this budget because this service is contracted on a year-by-year basis. To our knowledge, this is the only division with contract employees.

### *Finance Department*

Finance lost a full time purchasing agent and a computer programmer analyst in the past five years. The Purchasing Agent now works part time. A part time employee was added in 2013 for the Income Tax Division.

### *Municipal Court*

The Municipal Court lost two employees and gained 0.3 full time equivalent in the past seven years.

### *Police Division*

In 2007, ten full time positions were cut from the budget. Another ten full time positions were cut in 2012. A total of seven positions were not filled in 2012 which included: 4 police officers, 1 dispatcher, 1 records clerk, and 1 Community Service Worker (Humane Officer). The Police were able to fund 4 positions with federal grants for the next three years, thus saving four jobs.

### *Public Works Department*

The Public Works has lost ten full time positions in the past seven years. The divisions which experienced loss are:

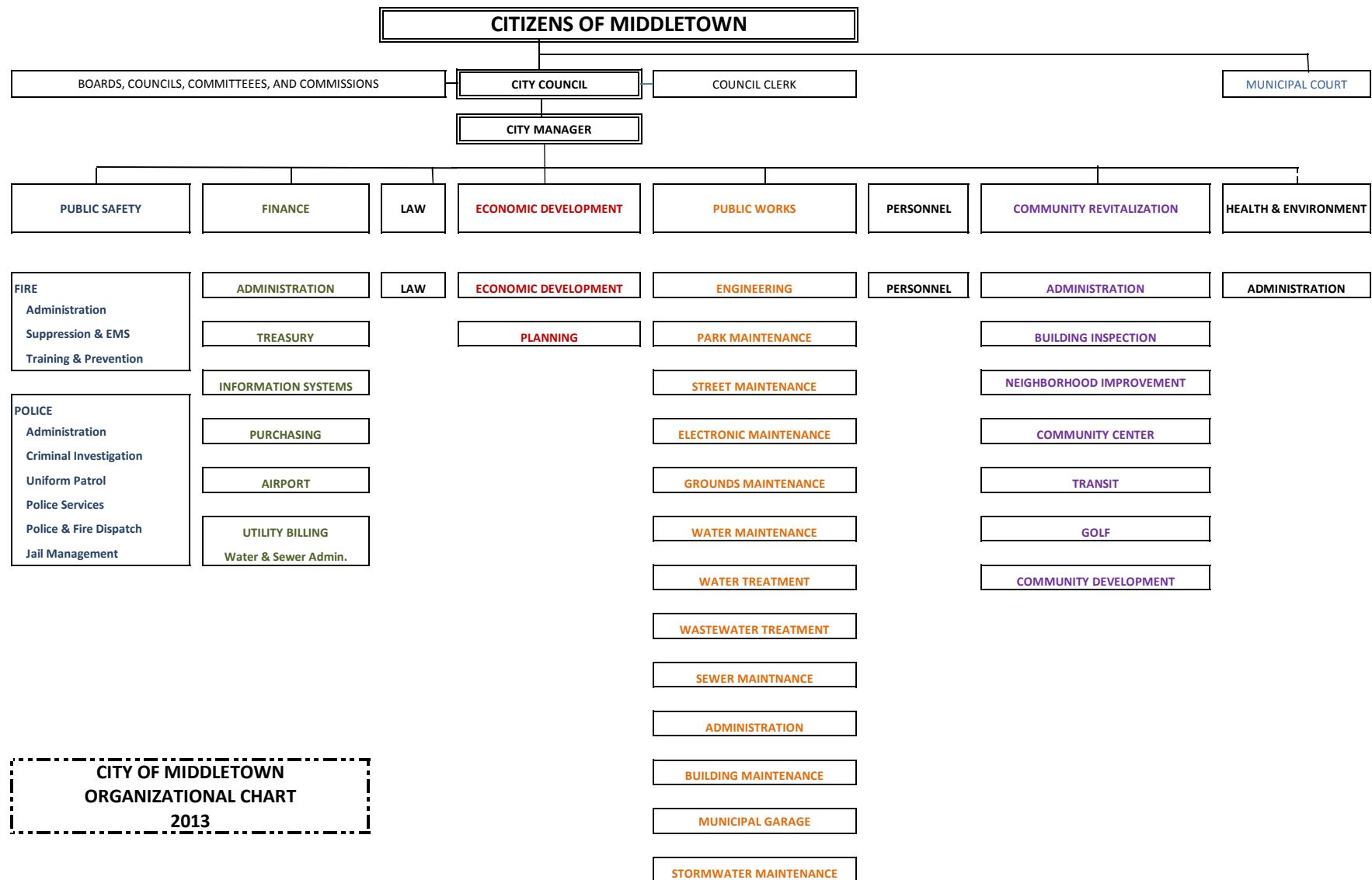
Building Maintenance:	1 full time position and 1 part time position
Electronic Maintenance:	1 full time position which will be filled with a part time position
Engineering:	2 full time positions, co-ops, and seasonal workers
Municipal Garage:	3 full time positions
Recreation:	1 full time position and seasonal employees
Wastewater Treatment:	1 full time position
Water Maintenance:	1 full time position

**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

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### **DEFINITION OF GENERAL FUND**

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

### **REVENUES**

General Fund revenues are made up of income tax, real estate property taxes, intergovernmental revenues, 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)

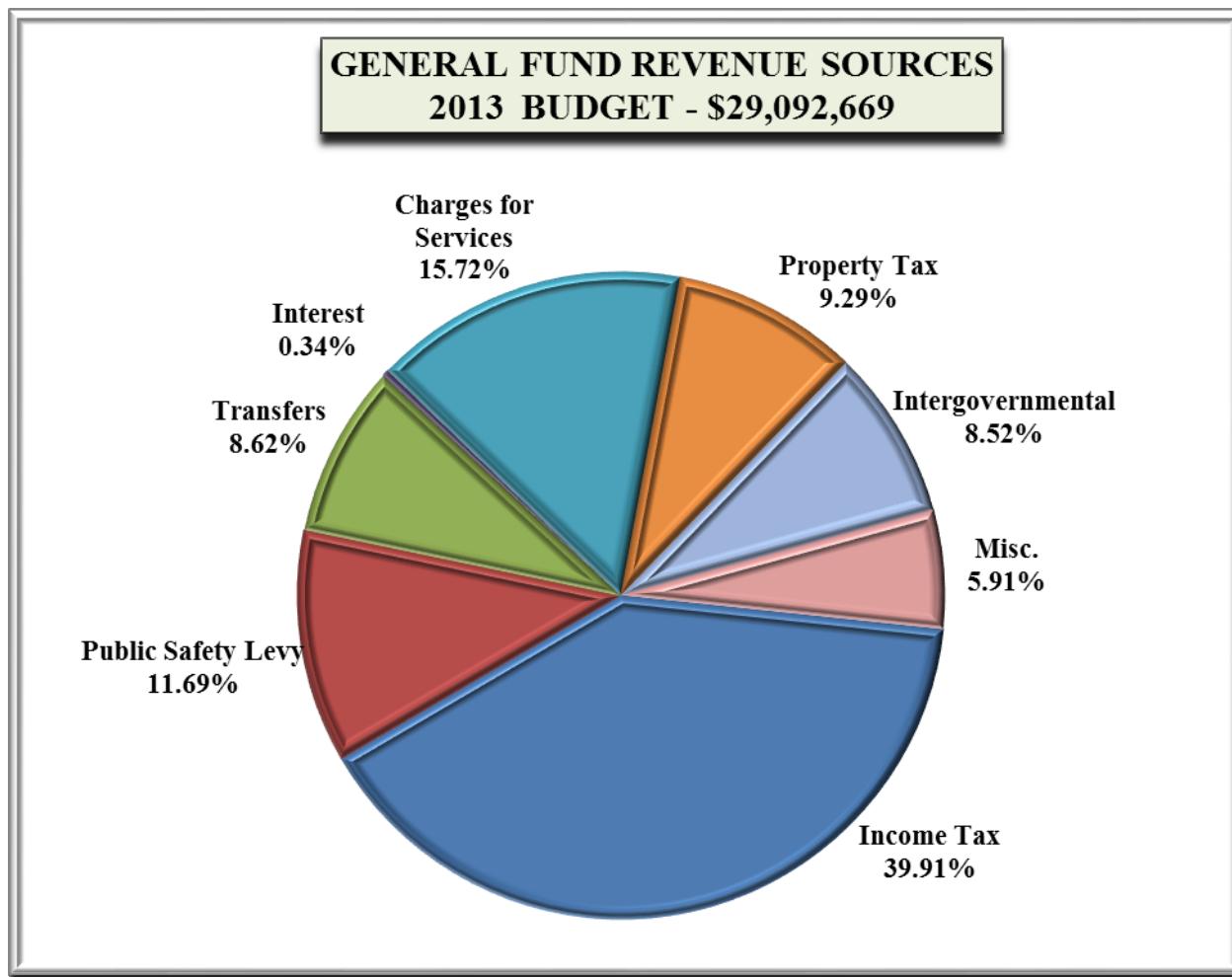
shows the proportion of each major revenue source to the total General Fund revenues.

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 2009 to 2011, as well as the comparison of the 2012 budget to the 2013 budget.

### **Revenue Assumptions**

Fiscal year 2013 revenue estimates are based on current economic conditions and historical trend, where applicable, over the past three years.

**Figure 3.1** General Fund Revenue Sources



Revenue Source	GENERAL FUND SOURCES OF REVENUE					Increase or Decrease	
	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget	\$	%
Income Tax Transfer	\$10,883,309	\$10,972,070	\$10,764,476	\$10,624,000	\$11,612,000	988,000	9.3%
Public Safety Levy Transfer	1,882,023	2,057,944	3,151,345	4,300,000	3,400,000	(900,000)	-20.9%
Property Tax	3,373,201	3,418,236	3,014,614	2,703,386	2,703,386	0	0.0%
Intergovernmental	4,058,886	3,982,108	3,594,394	2,854,928	2,479,495	(375,433)	-13.2%
Charges for Services	4,062,728	4,032,886	4,249,889	4,492,950	4,572,780	79,830	1.8%
Miscellaneous	1,292,667	1,571,628	1,640,999	1,709,728	1,719,225	9,497	0.6%
Interest	<u>347,314</u>	<u>201,161</u>	<u>114,308</u>	<u>109,400</u>	<u>97,434</u>	<u>(11,966)</u>	<u>-10.9%</u>
<b>Subtotal</b>	<b>\$25,900,128</b>	<b>\$26,236,033</b>	<b>\$26,530,025</b>	<b>\$26,794,392</b>	<b>\$26,584,320</b>	<b>(210,072)</b>	<b>-0.8%</b>
Transfers-In	<u>\$2,440,133</u>	<u>\$2,416,772</u>	<u>\$2,495,202</u>	<u>\$2,505,098</u>	<u>\$2,508,349</u>	<u>3,251</u>	<u>0.1%</u>
<b>Total</b>	<b><u>\$28,340,261</u></b>	<b><u>\$28,652,805</u></b>	<b><u>\$29,025,227</u></b>	<b><u>\$29,299,490</u></b>	<b><u>\$29,092,669</u></b>	<b><u>(206,821)</u></b>	<b><u>-0.7%</u></b>

Table 3.1 General Fund Revenue Comparison by Category

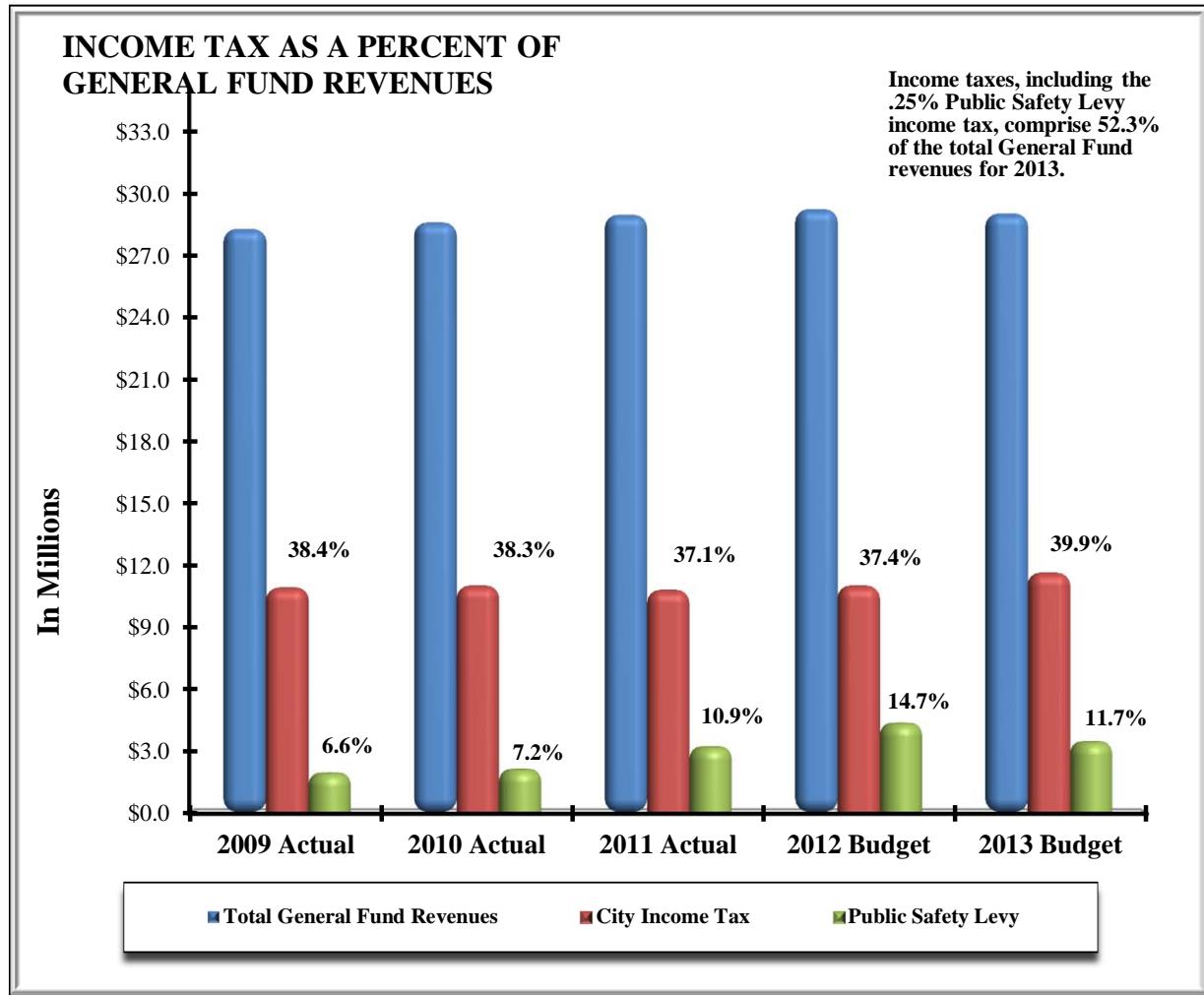


Figure 3.2 Income tax as a percent of General Fund Revenues

## GENERAL FUND REVENUES

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### City Income Tax

City income tax revenues account for 39.9% of the projected 2013 General Fund revenues (Figure 3.1); 51.6% collectively with the Public Safety Levy income tax.

### Public Safety Levy

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

### Charges for Services

Charges for services represent 15.7% of the total General Fund revenues for 2013. Charges for services include building inspection fees, plan review fees, zoning compliance certificate fees, parks income, emergency medical service fees, burglar alarm fees, jail commissary services, false alarm fees, and administrative fees.

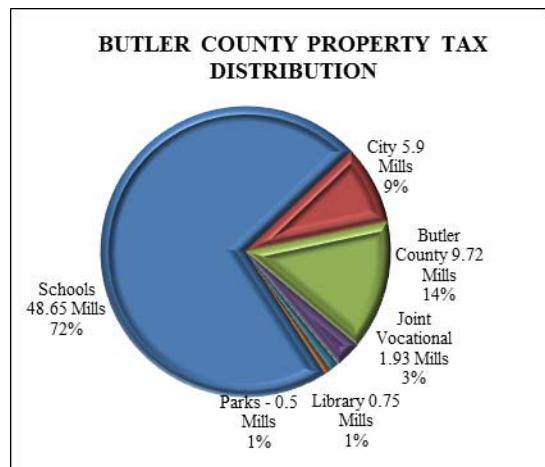


Figure 3.3 Butler County Property Tax Distribution

### Property Tax

Property tax revenues account for 9.3% of the General Fund's 2013 revenues. This revenue has declined significantly in the past few years (\$1.28 million since 2007).

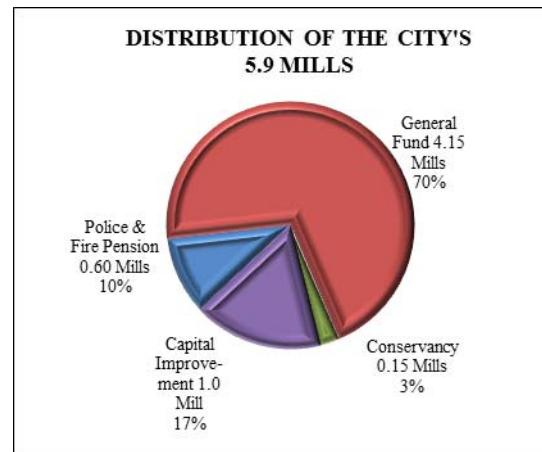


Figure 3.4 Property Tax Distribution of the City's Share

### Intergovernmental

Intergovernmental revenues include liquor and cigarette taxes, state and federal grants, as well as local government fund money remitted by the State of Ohio. The state has cut revenue to all local governments beginning in 2011 causing a decrease in this revenue type. However, in 2013, there are two significant grants which enabled the City to fund four police officers and six firefighters. Intergovernmental revenues represent 8.5% of the total General Fund revenues.

### Miscellaneous

Miscellaneous revenues account for 5.9% of total General Fund revenues. Among these revenues are reimbursements, sale of surplus items, telephone franchise fees, and cable television franchise fees.

### Interest

Interest is expected to represent 0.3% of General Fund revenues in 2013.

### Transfers-In

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

## GENERAL FUND EXPENDITURES

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### **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 2011 expenditures as well as dollar and percentage comparisons between 2012 and 2013 budgets.

A summary by department/division is given on page 3-5. The graph on the following page illustrates the percentage of the General Fund that each department expends. Public safety (Police and Fire) has the largest amount of expenditures at 71.9% 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 \$29,715,504 for 2013, a 1.2% increase from the 2012 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	2011 Actual	2012 Budget	2013 Budget	\$	Increase/Decrease %
City Council	\$193,897	\$213,542	\$213,446	(\$96)	0.0%
City Manager	223,372	231,353	242,251	10,898	4.7%
Finance Department	1,058,171	1,056,676	1,073,934	17,258	1.6%
Law Department	434,178	425,742	430,254	4,512	1.1%
Personnel Department	313,784	384,534	319,390	(65,144)	-16.9%
Economic Development/Planning	579,433	595,747	569,929	(25,818)	-4.3%
Division of Fire	9,551,650	8,953,671	9,213,175	259,504	2.9%
Division of Police	11,617,919	12,038,660	12,146,807	108,147	0.9%
Community Revitalization	1,263,312	1,093,926	1,175,374	81,448	7.4%
Public Works & Utilities	2,489,580	2,500,545	2,512,109	11,564	0.5%
Non-Departmental	1,299,724	1,554,891	1,499,835	(55,056)	-3.5%
<b>Subtotal</b>	<b>29,025,020</b>	<b>29,049,287</b>	<b>29,396,504</b>	<b>\$347,217</b>	<b>1.2%</b>
Transfers-Out	768,000	319,000	319,000	0	0.0%
<b>Total</b>	<b>\$29,793,020</b>	<b>\$29,368,287</b>	<b>\$29,715,504</b>	<b>\$347,217</b>	<b>1.2%</b>

Table 3.2 Department expenditures 2011-2013

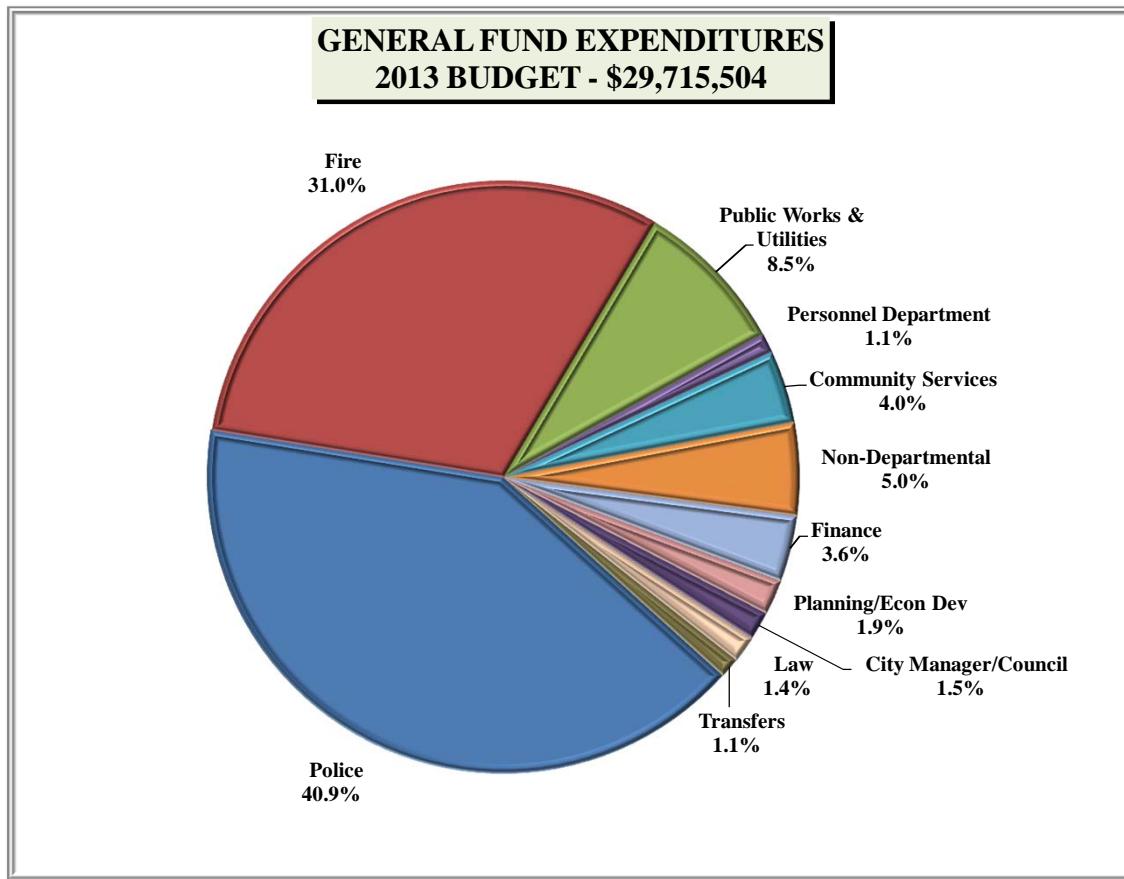


Figure 3.5 General Fund expenditures by department for 2013

GENERAL FUND EXPENDITURES CATEGORY SUMMARY							
Category	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Budget	Increase/Decrease \$	Increase/Decrease %
Personal Services	\$22,737,109	\$23,001,211	\$23,435,633	\$23,025,140	\$23,498,326	\$473,186	2.1%
Contractual Services	4,526,855	4,490,905	4,543,930	5,082,648	4,927,219	(155,429)	-3.1%
Commodities	369,781	340,961	387,581	422,154	465,891	43,737	10.4%
Capital Outlay	1,012,467	589,564	657,876	519,345	505,068	(14,277)	-2.7%
<b>Subtotal</b>	<b>28,646,212</b>	<b>28,422,641</b>	<b>29,025,020</b>	<b>29,049,287</b>	<b>29,396,504</b>	<b>347,217</b>	<b>1.2%</b>
Transfers-Out	59,000	198,000	99,000	99,000	99,000	0	0.0%
Loans	329,000	128,000	669,000	220,000	220,000	0	0.0%
<b>Total</b>	<b>\$29,034,212</b>	<b>\$28,748,641</b>	<b>\$29,793,020</b>	<b>\$29,368,287</b>	<b>\$29,715,504</b>	<b>\$347,217</b>	<b>1.2%</b>

Table 3.3 General Fund expenditure by category

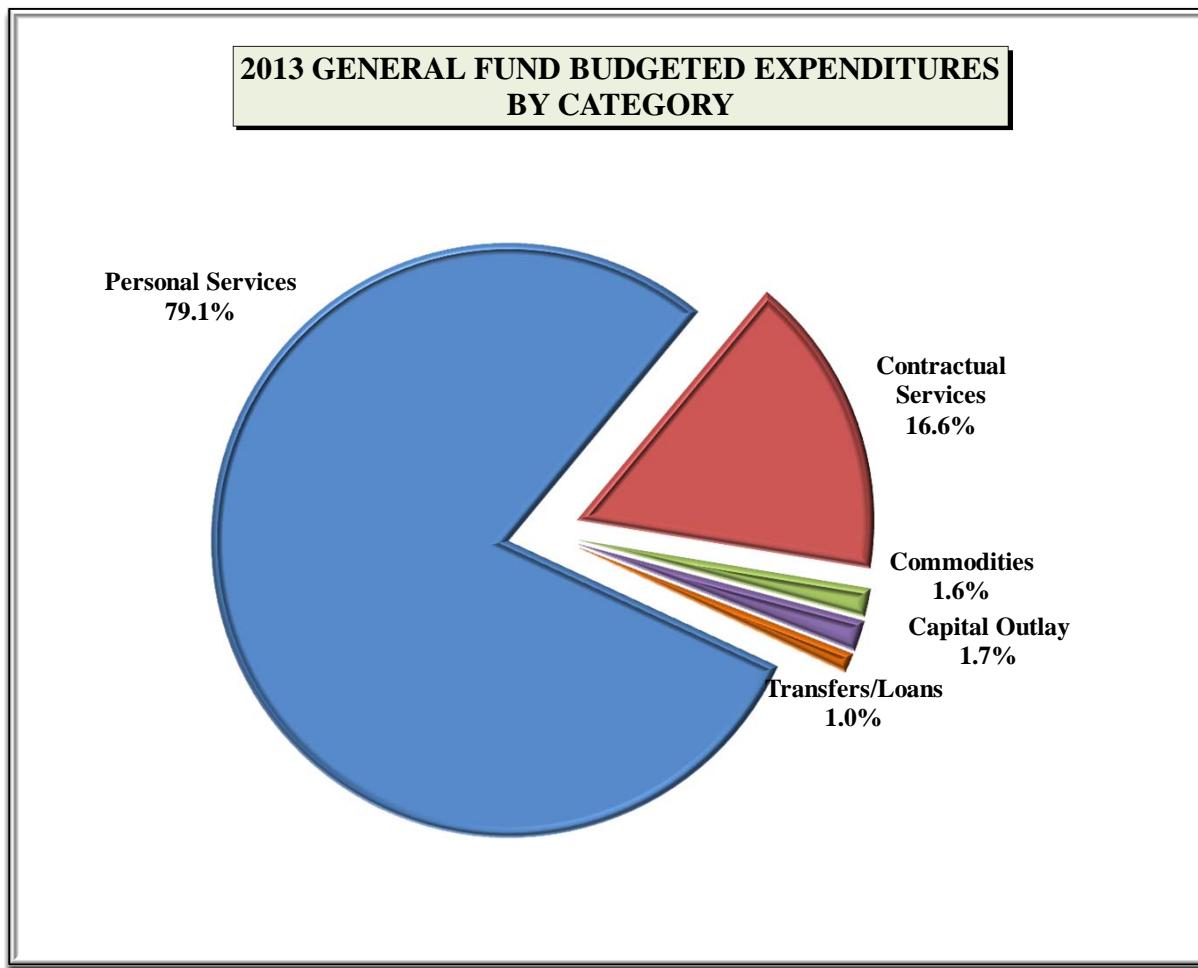


Figure 3.6 General Fund budget by category

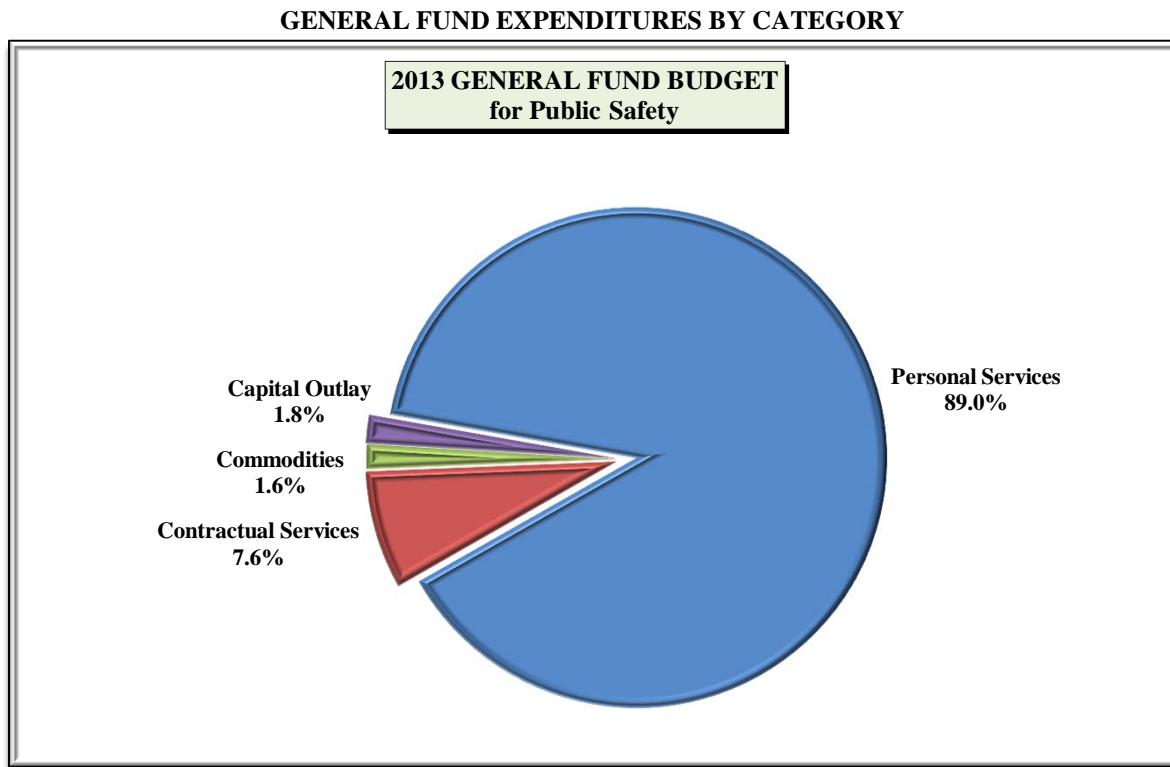


Figure 3.7 General Fund Budget - Public Safety Expenditures

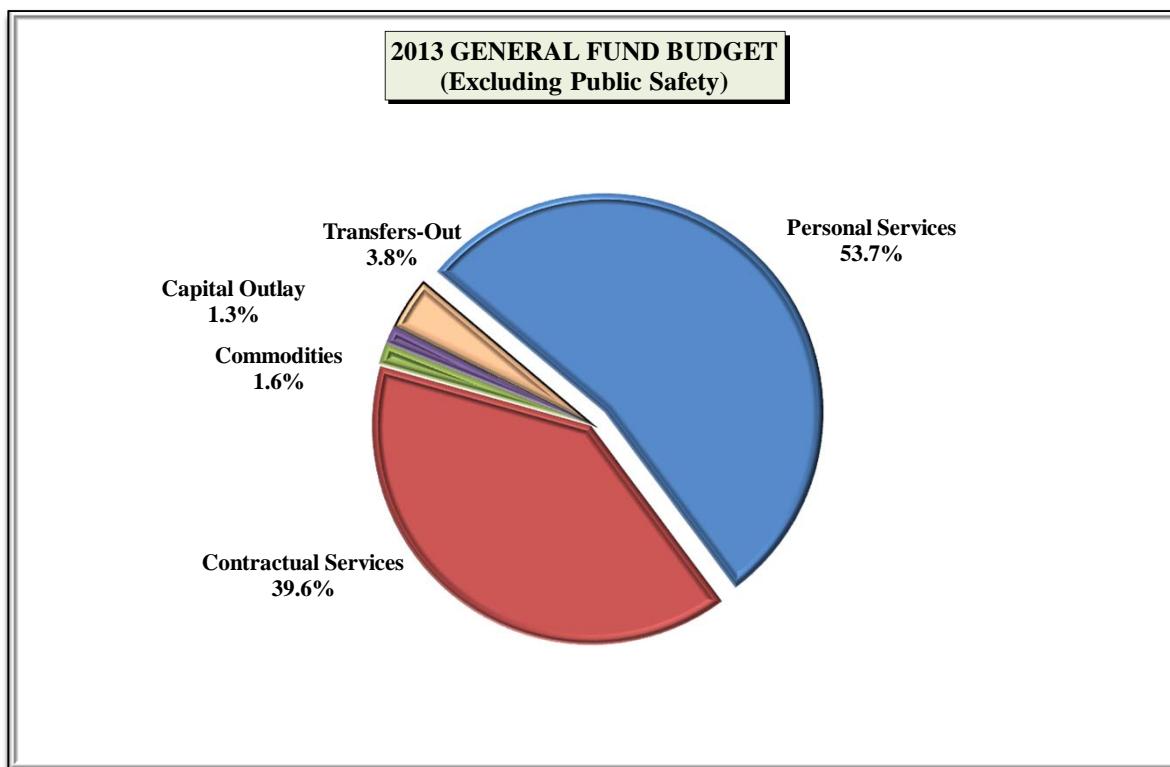


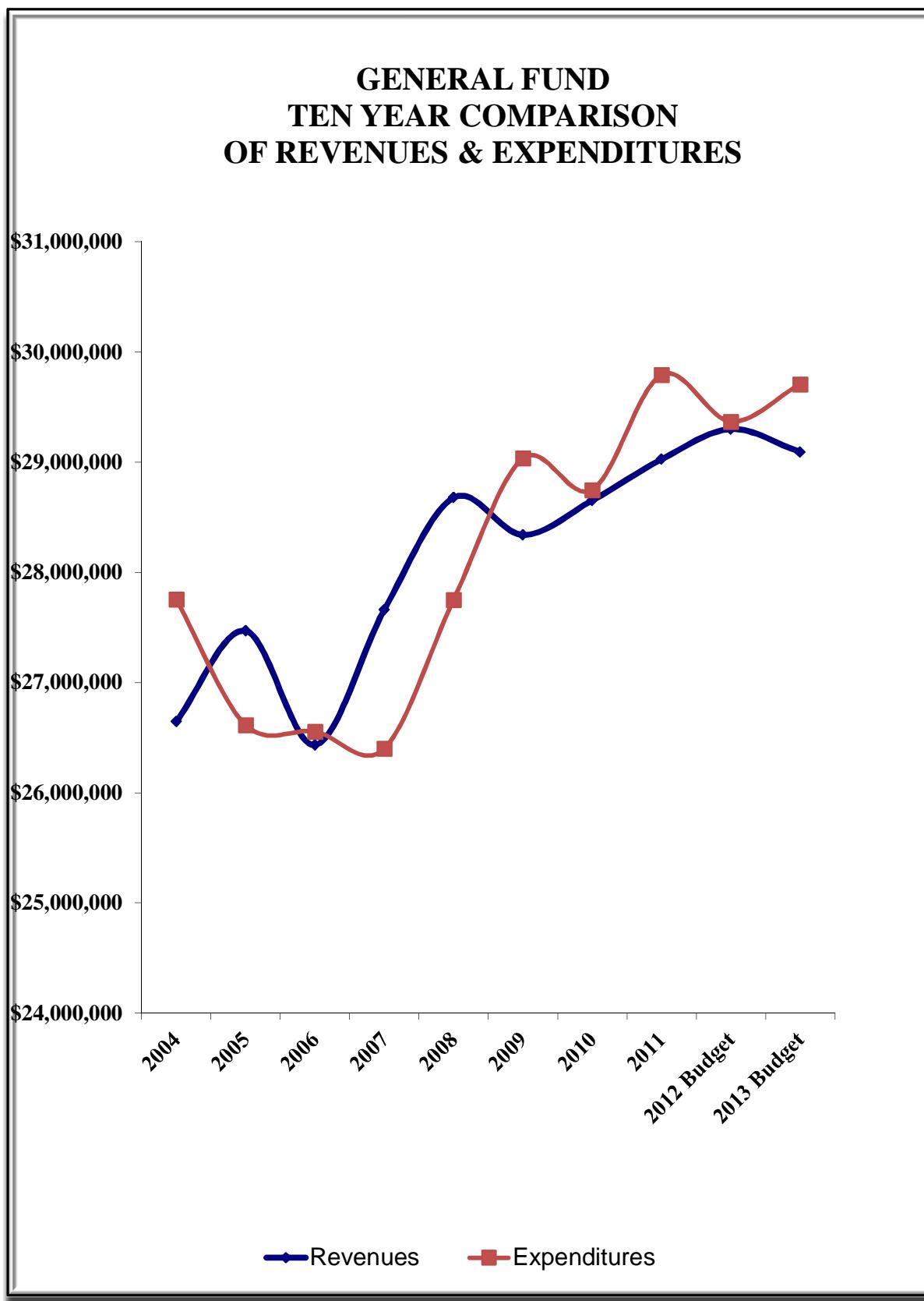
Figure 3.8 General Fund Budget - Excluding Public Safety

**2013 ANNUAL BUDGET**  
**GENERAL FUND - BUDGETED EXPENDITURES**

Department/Division	Personal Services	Contractual Services	Commodities	Capital Outlay	Totals
<b>City Council</b>					
City Council & Clerk	\$169,431	\$35,215	\$4,000	\$4,800	\$213,446
<b>City Manager</b>					
City Manager Administration	\$230,587	\$9,314	\$2,350	\$0	\$242,251
<b>Finance Department</b>					
Finance Administration	\$202,917	\$23,672	\$1,250	\$0	\$227,839
Treasury	\$193,638	\$8,001	\$4,170	\$0	\$205,809
Information Systems	\$503,999	\$28,575	\$9,000	\$37,274	\$578,848
Purchasing	\$58,663	\$2,025	\$750	\$0	\$61,438
	<u>\$959,217</u>	<u>\$62,273</u>	<u>\$15,170</u>	<u>\$37,274</u>	<u>\$1,073,934</u>
<b>Law Department</b>					
Law	\$376,522	\$51,732	\$2,000	\$0	\$430,254
<b>Personnel Department</b>					
Personnel	\$53,690	\$262,200	\$3,500	\$0	\$319,390
<b>Economic Development &amp; Planning</b>					
Planning	\$268,983	\$49,266	\$5,000	\$0	\$323,249
Economic Development	\$191,780	\$51,650	\$1,000	\$2,250	\$246,680
	<u>\$460,763</u>	<u>\$100,916</u>	<u>\$6,000</u>	<u>\$2,250</u>	<u>\$569,929</u>
<b>Division of Fire</b>					
Fire Administration	\$225,123	\$7,703	\$3,475	\$0	\$236,301
Fire Operations	\$7,922,252	\$563,037	\$189,600	\$28,366	\$8,703,255
Fire Training/Prevention	\$266,009	\$5,764	\$1,846	\$0	\$273,619
	<u>\$8,413,384</u>	<u>\$576,504</u>	<u>\$194,921</u>	<u>\$28,366</u>	<u>\$9,213,175</u>
<b>Division of Police</b>					
Police Administration	\$270,448	\$84,500	\$15,500	\$0	\$370,448
Criminal Investigation	\$1,792,138	\$17,000	\$10,000	\$0	\$1,819,138
Uniform Patrol	\$6,154,692	\$573,350	\$86,000	\$364,800	\$7,178,842
Police Services	\$330,555	\$8,450	\$2,000	\$250	\$341,255
Police & Fire Dispatch	\$1,103,335	\$65,500	\$5,000	\$0	\$1,173,835
Jail Management	\$947,934	\$294,555	\$20,800	\$0	\$1,263,289
	<u>\$10,599,102</u>	<u>\$1,043,355</u>	<u>\$139,300</u>	<u>\$365,050</u>	<u>\$12,146,807</u>

**2013 ANNUAL BUDGET**  
**GENERAL FUND - BUDGETED EXPENDITURES**

<u>Department/Division</u>	<u>Personal Services</u>	<u>Contractual Services</u>	<u>Commodities</u>	<u>Capital Outlay</u>	<u>Totals</u>
<b>Community Revitalization</b>					
Community Revitalization Admin	\$180,207	\$12,220	\$0	\$0	\$192,427
Community Center	\$119,247	\$85,200	\$2,500	\$0	\$206,947
Community Development	\$469,633	\$0	\$0	\$0	\$469,633
Building Inspection & Services	\$188,236	\$51,547	\$1,000	\$2,487	\$243,270
Neighborhood Improvement	\$49,295	\$9,808	\$250	\$3,744	\$63,097
	<u>\$1,006,618</u>	<u>\$158,775</u>	<u>\$3,750</u>	<u>\$6,231</u>	<u>\$1,175,374</u>
<b>Public Works &amp; Utilities</b>					
Engineering	\$570,039	\$66,392	\$3,800	\$17,000	\$657,231
Street Lighting	\$0	\$760,075	\$5,000	\$0	\$765,075
Parks Maintenance	\$430,381	\$261,917	\$19,600	\$21,763	\$733,661
Building Maintenance	\$202,462	\$109,580	\$40,600	\$3,500	\$356,142
	<u>\$1,202,882</u>	<u>\$1,197,964</u>	<u>\$69,000</u>	<u>\$42,263</u>	<u>\$2,512,109</u>
<b>Non-Departmental</b>					
Non-Departmental	\$26,130	\$1,428,971	\$25,900	\$18,834	\$1,499,835
<b>Subtotal Expenditures</b>	<b>\$23,498,326</b>	<b>\$4,927,219</b>	<b>\$465,891</b>	<b>\$505,068</b>	<b>\$29,396,504</b>
<b>Transfers</b>					
Transfers-Out	\$0	\$0	\$0	\$0	\$319,000
<b>Total Expenditures</b>	<b><u>\$23,498,326</u></b>	<b><u>\$4,927,219</u></b>	<b><u>\$465,891</u></b>	<b><u>\$505,068</u></b>	<b><u>\$29,715,504</u></b>



**Figure 3.9** Ten year comparison of General Fund revenues and expenditures

**FUND SUMMARY FOR FUND 100**  
**GENERAL FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$7,244,297	\$6,476,504	\$6,407,707
REVENUES:			
Property Taxes	\$3,014,614	\$2,703,386	\$2,703,386
Licenses & Permits	224,286	188,410	225,970
Intergovernmental Revenue	3,594,394	2,854,928	2,429,495
Charges for Services	4,249,904	4,492,950	4,622,780
Fines & Forfeitures	172,544	209,393	258,525
Interest Income	114,308	109,400	97,434
Contributions & Donations	13,089	21,000	0
Rentals & Leases	63,176	55,550	63,260
Miscellaneous Revenue	748,280	828,066	776,470
Reimbursements	419,607	407,309	395,000
Transfers	16,411,023	17,429,098	17,520,349
TOTAL REVENUES	\$29,025,227	\$29,299,490	\$29,092,669
TOTAL RESOURCES	\$36,269,524	\$35,775,994	\$35,500,376
EXPENDITURES:			
Personal Services	\$23,435,633	\$23,025,140	\$23,498,326
Contractual Services	4,543,930	5,082,648	4,927,219
Commodities	387,581	422,154	465,891
Capital Outlay	657,876	519,345	505,068
Transfers	99,000	99,000	99,000
Loans	669,000	220,000	220,000
TOTAL EXPENDITURES	\$29,793,020	\$29,368,287	\$29,715,504
ENDING BALANCE DECEMBER 31	\$6,476,504	\$6,407,707	\$5,784,872

## 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 the 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 out-going 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**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
<b>EXPENDITURES BY DIVISION:</b>			
City Council	\$193,897	\$213,542	\$213,446
<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$193,897</b>	<b>\$213,542</b>	<b>\$213,446</b>
 <b>EXPENDITURES BY CATEGORY:</b>			
Personal Services	\$159,042	\$162,527	\$169,431
Contractual Services	29,196	42,215	35,215
Commodities	2,247	4,000	4,000
Capital Outlay	3,412	4,800	4,800
<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>\$193,897</b>	<b>\$213,542</b>	<b>\$213,446</b>

**GENERAL FUND**  
**CITY COUNCIL**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>				
MAYOR (NG)		1	1	1
CITY COUNCIL (NG)		6	6	6
CLERK OF THE CITY COUNCIL (177)		1	1	1
DEPUTY CLERK (187)		1040 hrs	1040 hrs	1040 hrs
<b>PERSONAL SERVICES:</b>				
100.101.51110 SALARIES & WAGES		124,025	\$126,471	\$131,393
100.101.51211 PERS		16,578	17,706	18,395
100.101.51220 WORKERS COMPENSATION		3,914	4,427	4,927
100.101.51230 GROUP HEALTH INSURANCE		12,356	12,012	12,733
100.101.51270 MEDICARE-CITY SHARE		1,782	1,834	1,905
100.101.51275 LIFE INSURANCE		77	77	78
100.101.51295 SOCIAL SECURITY		310	0	0
Total - PERSONAL SERVICES		159,042	162,527	169,431
<b>CONTRACTUAL SERVICES:</b>				
100.101.52110 TRAVEL AND TRAINING		797	2,000	2,000
100.101.52111 MANDATORY TRAINING		1,634	3,000	3,000
100.101.52120 EMPLOYEE MILEAGE REIMBURSEMENT		117	275	275
100.101.52490 OUTSIDE PRINTING		513	500	500
100.101.52510 MAINTENANCE OF EQUIPMENT		2,273	2,240	2,240
100.101.52710 LEGAL ADVERTISING		11,458	23,000	16,000
100.101.52920 MEMBERSHIPS-BOOKS-PERIODICALS		1,135	1,200	1,200
100.101.52980 OTHER MISC CONTRACTUAL SERVICE		11,269	10,000	10,000
Total - CONTRACTUAL SERVICES		29,196	42,215	35,215
<b>COMMODITIES:</b>				
100.101.53100 OFFICE SUPPLIES		1,028	2,000	2,000
100.101.53210 FOOD		785	1,000	1,000
100.101.53296 OTHER SUPPLIES		434	1,000	1,000
Total - COMMODITIES		2,247	4,000	4,000
<b>CAPITAL OUTLAY:</b>				
100.101.54320 OFFICE MACHINERY & EQUIPMENT		3,412	4,800	4,800
Total - CAPITAL OUTLAY		3,412	4,800	4,800
Grand Total		\$193,897	\$213,542	\$213,446

**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**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
<b>EXPENDITURES BY DIVISION:</b>			
City Manager's Office	\$223,372	\$231,353	\$242,251
<hr/>			
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$223,372</b>	<b>\$231,353</b>	<b>\$242,251</b>
 <b>EXPENDITURES BY CATEGORY:</b>			
Personal Services	\$217,711	\$219,689	\$230,587
Contractual Services	4,679	9,314	9,314
Commodities	982	2,350	2,350
<hr/>			
<b>TOTAL EXPENDITURES</b>	<b>\$223,372</b>	<b>\$231,353</b>	<b>\$242,251</b>

**GENERAL FUND**  
**CITY MANAGER'S OFFICE**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>				
CITY MANAGER (NG)		1	1	1
ADMINISTRATIVE ASSISTANT (187)		1	1	1
<b>PERSONAL SERVICES:</b>				
100.111.51110 SALARIES & WAGES		\$163,392	\$165,123	\$173,024
100.111.51211 PERS		22,980	23,117	24,223
100.111.51220 WORKERS COMPENSATION		5,300	5,779	6,489
100.111.51230 GROUP HEALTH INSURANCE		18,239	17,732	18,796
100.111.51260 VEHICLE ALLOWANCE		5,225	5,400	5,400
100.111.51270 MEDICARE-CITY SHARE		2,430	2,394	2,509
100.111.51275 LIFE INSURANCE		144	144	146
Total - PERSONAL SERVICES		217,711	219,689	230,587
<b>CONTRACTUAL SERVICES:</b>				
100.111.52110 TRAVEL AND TRAINING		149	0	0
100.111.52111 MANDATORY TRAVEL AND TRAINING		1,290	3,080	3,080
100.111.52120 EMPLOYEE MILEAGE REIMB		43	400	400
100.111.52222 TELEPHONE LINE CHARGES		348	300	300
100.111.52480 OTHER PROFESSIONAL SERVICES		0	2,105	2,105
100.111.52490 OUTSIDE PRINTING		384	450	450
100.111.52510 MAINTENANCE OF EQUIPMENT		1,294	1,359	1,359
100.111.52920 MEMBERSHIPS-BOOKS-PERIODICALS		1,170	1,620	1,620
Total - CONTRACTUAL SERVICES		4,679	9,314	9,314
<b>COMMODITIES:</b>				
100.111.53100 OFFICE SUPPLIES		161	1,050	1,050
100.111.53210 FOOD		106	425	425
100.111.53510 SUPPLIES TO MAINTAIN EQUIPMENT		0	875	875
100.111.53520 SUPPLIES TO MAINTAIN BUILDINGS		715	0	0
Total - COMMODITIES		982	2,350	2,350
Grand Total		\$223,372	\$231,353	\$242,251

## 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 AA2 bond rating to ensure low interest rates for bonds.

Measure: The AA2 bond rating was maintained in 2012 and we will continue this goal for 2013.

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

Measure: Both awards were accomplished in 2011 and 2012 and submission for both awards is anticipated in 2013.

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

Measure: 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.

Goal 5: Enhance the JEDD collections and reduce the backlog of delinquent tax collections.

Goal 6: Computers/Software:

Work with Police to determine best way to respond to the FBI's paperless UCR reporting initiative.

Telecom contracts expire the second quarter of 2013. Write request for proposal, evaluate proposals, select vendor, and establish contracts for the next three-year period.

Finish implementation of SSI Financial Accounting and Dashboard products.

Assist Fire Division with implementation of new EMS, Fire Records, and Mobile EPCR software.

Get improved schematics and network documentation from Johnson Controls, for the City's wireless water meter reading network (AMR).

Implement new SmartCards and Mobility XE VPN software for Fire mobile computers.

Research the feasibility of upgrading the City's Interactive Voice Response (IVR – "Dial Middletown") server.

Review PCI DSS compliance, and upgrade appropriate security measures and policies to meet revised standards. Contract with an outside security firm to run an annual full internal system penetration test, and respond to any weaknesses that are discovered.

Expand the use of SmartCards for general City personnel to use as two-factor authentication, to improve network security.

Write request for proposal for new Utility Billing and Income Tax application software packages. Evaluate proposals from qualified vendors, and recommend the best applications that fit the City's budget.

Implement a storage area network to improve the capacity and reliability of online disk storage of electronic files and documents.

Continue to improve the off-site Disaster Recovery and Business Continuity resources at the Butler County co-location facility.

Replace outdated Police mobile computers, as budget resources allow.

Research the feasibility of upgrading the City's Voice Mail server and software.

**DEPARTMENT SUMMARY OF EXPENDITURES**  
**DEPARTMENT OF FINANCE**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
<b>EXPENDITURES BY DIVISION:</b>			
Finance Administration	\$200,852	\$226,135	\$227,839
Treasury	192,579	199,202	205,809
Information Systems	606,848	570,750	578,848
Purchasing	57,892	60,589	61,438
<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$1,058,171</b>	<b>\$1,056,676</b>	<b>\$1,073,934</b>
 <b>EXPENDITURES BY CATEGORY:</b>			
Personal Services	\$986,465	\$932,841	\$959,217
Contractual Services	20,326	64,304	62,273
Commodities	14,075	14,725	15,170
Capital Outlay	37,306	44,806	37,274
<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>\$1,058,171</b>	<b>\$1,056,676</b>	<b>\$1,073,934</b>

**GENERAL FUND**  
**FINANCE ADMINISTRATION**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>				
FINANCE DIRECTOR (170)		1	1	1
BUDGET ANALYST (183)		1	1	1
<b>PERSONAL SERVICES:</b>				
100.131.51110	SALARIES & WAGES	\$153,081	\$157,139	\$157,419
100.131.51120	OVERTIME WAGES	1,390	2,000	2,000
100.131.51211	PERS	20,050	22,278	22,319
100.131.51220	WORKERS COMPENSATION	4,860	5,570	5,978
100.131.51230	GROUP HEALTH INSURANCE	12,356	12,012	12,733
100.131.51270	MEDICARE-CITY SHARE	2,226	2,308	2,312
100.131.51275	LIFE INSURANCE	153	153	156
	Total - PERSONAL SERVICES	194,117	201,460	202,917
<b>CONTRACTUAL SERVICES:</b>				
100.131.52110	TRAVEL AND TRAINING	25	0	0
100.131.52111	MANDATORY TRAINING	1,325	2,000	2,000
100.131.52120	EMPLOYEE MILEAGE REIMB	0	75	25
100.131.52230	POSTAGE & POSTAL CHARGES	20	75	47
100.131.52480	OTHER PROFESSIONAL SERVICE	3,555	19,100	19,800
100.131.52490	OUTSIDE PRINTING	106	175	100
100.131.52920	MEMBERSHIPS-BOOKS-PERIODICALS	500	2,000	1,700
	Total - CONTRACTUAL SERVICES	5,530	23,425	23,672
<b>COMMODITIES:</b>				
100.131.53100	OFFICE SUPPLIES	716	600	625
100.131.53510	SUPPLIES TO MAINTAIN EQUIP	489	650	625
	Total - COMMODITIES	1,205	1,250	1,250
	Grand Total	\$200,852	\$226,135	\$227,839

**GENERAL FUND**  
**TREASURY**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>				
EXECUTIVE ACCOUNT CLERK (188)		2	3	3
SENIOR ACCOUNT CLERK (190)		1	0	0
<b>PERSONAL SERVICES:</b>				
100.132.51110 SALARIES & WAGES		\$129,413	\$126,411	\$125,842
100.132.51120 OVERTIME WAGES		7,032	8,500	11,000
100.132.51211 PERS		19,039	18,888	19,158
100.132.51220 WORKERS COMPENSATION		4,207	4,722	5,132
100.132.51230 GROUP HEALTH INSURANCE		24,123	23,452	30,346
100.132.51270 MEDICARE-CITY SHARE		1,939	1,956	1,984
100.132.51275 LIFE INSURANCE		172	172	176
Total - PERSONAL SERVICES		185,924	184,101	193,638
<b>CONTRACTUAL SERVICES:</b>				
100.132.52110 TRAVEL AND TRAINING		20	100	100
100.132.52111 MANDATORY TRAVEL & TRAINING		100	1,250	1,250
100.132.52120 MILEAGE REIMBURSEMENT		0	0	25
100.132.52480 OTHER PROFESSIONAL SERVICES		1,206	5,926	3,326
100.132.52490 OUTSIDE PRINTING		467	2,000	1,700
100.132.52510 MAINTENANCE OF EQUIPMENT		314	1,000	800
100.132.52620 EMPLOYEE BONDS		93	200	200
100.132.52920 MEMBERSHIPS-BOOKS-PERIODICALS		483	600	600
Total - CONTRACTUAL SERVICES		2,682	11,076	8,001
<b>COMMODITIES:</b>				
100.132.53100 OFFICE SUPPLIES		3,377	2,800	2,800
100.132.53510 SUPPLIES TO MAINTAIN EQUIPMENT		596	1,225	1,370
Total - COMMODITIES		3,973	4,025	4,170
Grand Total		\$192,579	\$199,202	\$205,809

**GENERAL FUND**  
**INFORMATION SYSTEMS**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>				
INFORMATION SYSTEMS MANAGER (173)		1	1	1
SENIOR COMPUTER ANALYST/PROGRAMMER (176)		2	2	2
COMPUTER PROGRAMMER ANALYST (179)		1	0	0
INFORMATION SYSTEMS SUPPORT ANALYST (181)		1	1	1
INFORMATION SYSTEMS TECHNICIAN (184)		1	1	0
INFORMATION SYSTEMS SPECIALIST (180)		0	0	1
<b>PERSONAL SERVICES:</b>				
100.136.51110 SALARIES & WAGES		\$394,916	\$351,060	\$359,547
100.136.51211 PENSION		52,084	49,149	50,336
100.136.51220 WORKERS COMPENSATION		13,072	12,287	13,483
100.136.51230 GROUP HEALTH INSURANCE		83,485	70,782	75,029
100.136.51270 MEDICARE-CITY SHARE		5,623	5,090	5,213
100.136.51275 LIFE INSURANCE		424	373	391
Total - PERSONAL SERVICES		549,604	488,741	503,999
<b>CONTRACTUAL SERVICES:</b>				
100.136.52120 EMPLOYEE MILEAGE REIMBURSEMENT		94	500	500
100.136.52222 TELEPHONE LINE CHARGES		2,965	0	0
100.136.52230 POSTAGE & POSTAL CHARGES		13	100	100
100.136.52340 EQUIPMENT & VEHICLE RENTAL		284	500	500
100.136.52480 OTHER PROFESSIONAL SERVICE		7,216	26,603	26,975
100.136.52510 MAINTENANCE OF EQUIPMENT		809	0	0
100.136.52920 MEMBERSHIPS-BOOKS-PERIODICALS		0	500	500
Total - CONTRACTUAL SERVICES		11,381	28,203	28,575
<b>COMMODITIES:</b>				
100.136.53100 OFFICE SUPPLIES		2,381	4,000	4,000
100.136.53510 SUPPLIES TO MAINTAIN EQUIPMENT		6,176	5,000	5,000
Total - COMMODITIES		8,557	9,000	9,000
<b>CAPITAL OUTLAY:</b>				
100.136.54300 COMPUTER & OTHER PERIPHERALS		22,308	22,403	18,637
100.136.54370 COMPUTER SOFTWARE		14,998	22,403	18,637
Total - CAPITAL OUTLAY		37,306	44,806	37,274
Grand Total		\$606,848	\$570,750	\$578,848

**GENERAL FUND**  
**PURCHASING**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
PURCHASING AGENT (180)	1664 hrs	1664 hrs	1664 hrs
<b>PERSONAL SERVICES:</b>			
100.137.51110 SALARIES & WAGES	\$48,609	\$49,820	\$49,820
100.137.51211 PERS	6,598	6,975	6,975
100.137.51220 WORKERS COMPENSATION	1,612	1,744	1,868
Total - PERSONAL SERVICES	<u>56,820</u>	<u>58,539</u>	<u>58,663</u>
<b>CONTRACTUAL SERVICES:</b>			
100.137.52120 EMPLOYEE MILEAGE REIMBURSEMENT	0	400	575
100.137.52490 OUTSIDE PRINTING	138	500	750
100.137.52920 MEMBERSHIPS-BOOKS-PERIODICALS	595	700	700
Total - CONTRACTUAL SERVICES	<u>733</u>	<u>1,600</u>	<u>2,025</u>
<b>COMMODITIES:</b>			
100.137.53100 OFFICE SUPPLIES	<u>339</u>	<u>450</u>	<u>750</u>
Total - COMMODITIES	<u>339</u>	<u>450</u>	<u>750</u>
Grand Total	\$57,892	\$60,589	\$61,438

## 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.

Measures:

- 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.

Measures:

- 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.

Measures:

- 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: Maintain the City Policy and Procedure Manual (PPM).

Measures:

- Maintain master copy of PPM
- Coordinate review of all proposed revisions of PPM
- Implement policy and procedure revisions authorized by the City Manager and update master copy.

Goal 6: 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.

**DEPARTMENT SUMMARY OF EXPENDITURES**  
**DEPARTMENT OF LAW**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
<b>EXPENDITURES BY DIVISION:</b>			
Law	\$434,178	\$425,742	\$430,254
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$434,178</b>	<b>\$425,742</b>	<b>\$430,254</b>
<b>EXPENDITURES BY CATEGORY:</b>			
Personal Services	\$394,426	\$372,542	\$376,522
Contractual Services	38,931	51,200	51,732
Commodities	821	2,000	2,000
<b>TOTAL EXPENDITURES</b>	<b>\$434,178</b>	<b>\$425,742</b>	<b>\$430,254</b>

**GENERAL FUND**  
**LAW**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>				
LAW DIRECTOR (170)		1	1	1
ASSISTANT LAW DIRECTOR (172)		1	0	0
PROSECUTOR (177)		1	1	1
ASSISTANT PROSECUTOR (180)		1	1	1
ADMINISTRATIVE ASSISTANT (187)		1820 hrs	1	1
P/T VICTIM ADVOCATE COORDINATOR (191)		1560 hrs	1040 hrs	1040 hrs
<b>PERSONAL SERVICES:</b>				
100.150.51110 SALARIES & WAGES		\$297,398	\$268,325	\$271,632
100.150.51120 OVERTIME WAGES		0	500	500
100.150.51211 PERS		42,060	37,635	38,099
100.150.51220 WORKERS COMPENSATION		10,235	9,409	10,205
100.150.51230 GROUP HEALTH INSURANCE		40,106	52,478	51,838
100.150.51270 MEDICARE-CITY SHARE		4,330	3,898	3,945
100.150.51275 LIFE INSURANCE		297	297	303
Total - PERSONAL SERVICES		394,426	372,542	376,522
<b>CONTRACTUAL SERVICES:</b>				
100.150.52111 MANDATORY TRAVEL & TRAINING		2,669	3,000	3,000
100.150.52120 EMPLOYEE MILEAGE REIMBURSEMENT		660	750	1,000
100.150.52230 POSTAGE AND POSTAL CHARGES		32	300	300
100.150.52410 LEGAL SERVICE		22,147	30,000	30,282
100.150.52480 OTHER PROFESSIONAL SERVICES		6,206	10,000	10,000
100.150.52490 OUTSIDE PRINTING		0	900	900
100.150.52510 MAINTENANCE OF EQUIPMENT		271	1,250	1,250
100.150.52920 MEMBERSHIPS-BOOKS-PERIODICALS		6,946	5,000	5,000
Total - CONTRACTUAL SERVICES		38,931	51,200	51,732
<b>COMMODITIES:</b>				
100.150.53100 OFFICE SUPPLIES		821	2,000	2,000
Total - COMMODITIES		821	2,000	2,000
Grand Total		\$434,178	\$425,742	\$430,254

## PERSONNEL DIVISION

### Summary

The Personnel 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 Personnel 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 2013

The Personnel 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 PERSONNEL**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
<b>EXPENDITURES BY DIVISION:</b>			
Personnel	313,784	384,534	319,390
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$313,784</b>	<b>\$384,534</b>	<b>\$319,390</b>
<b>EXPENDITURES BY CATEGORY:</b>			
Personal Services	\$140,158	\$77,434	\$53,690
Contractual Services	172,513	303,600	262,200
Commodities	1,112	3,500	3,500
<b>TOTAL EXPENDITURES</b>	<b>\$313,784</b>	<b>\$384,534</b>	<b>\$319,390</b>

**GENERAL FUND****PERSONNEL**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>				
PERSONNEL SPECIALIST (184)		1	1	0
TRAINING/SPECIAL PROJECTS COORDINATOR (186)		1	0	0
P/T PERSONNEL DIRECTOR (171)		0	0	1040 HRS
<b>PERSONAL SERVICES:</b>				
100.142.51110 SALARIES & WAGES		\$97,403	\$52,341	\$42,945
100.142.51120 OVERTIME		0	500	0
100.142.51211 PERS		13,536	7,398	6,012
100.142.51220 WORKERS COMPENSATION		2,176	1,850	1,610
100.142.51230 GROUP HEALTH INSURANCE		23,563	12,012	0
100.142.51270 MEDICARE-CITY SHARE		1,384	766	623
100.142.51275 LIFE INSURANCE		134	67	0
100.142.51290 EMPLOYEE AWARDS		1,963	2,500	2,500
Total - PERSONAL SERVICES		140,158	77,434	53,690
<b>CONTRACTUAL SERVICES:</b>				
100.142.52120 EMPLOYEE MILEAGE REIMBURSEMENT		0	100	100
100.142.52125 EMPLOYEE DEVELOPMENT		18,052	28,000	28,000
100.142.52410 LEGAL SERVICE		21,900	22,500	23,500
100.142.52420 MEDICAL SERVICE		3,589	22,000	25,000
100.142.52480 OTHER PROFESSIONAL SERVICE		115,974	200,500	155,100
100.142.52490 OUTSIDE PRINTING		218	2,000	2,000
100.142.52510 MAINTENANCE OF EQUIPMENT		1,041	2,000	2,000
100.142.52710 LEGAL ADVERTISEMENTS		10,339	25,000	25,000
100.142.52920 MEMBERSHIPS-BOOKS-PERIODICALS		1,401	1,500	1,500
Total - CONTRACTUAL SERVICES		172,513	303,600	262,200
<b>COMMODITIES:</b>				
100.142.53100 OFFICE SUPPLIES		982	2,000	2,000
100.142.53410 SUPPLIES TO MAINTAIN EQUIPMENT		130	1,500	1,500
Total - COMMODITIES		1,112	3,500	3,500
Grand Total		\$313,784	\$384,534	\$319,390

## 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 as well as the other city departments to encourage new investment. The Economic Development Director 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

Goal 1: Support the sustainability and expansion of existing businesses

- Communicate City support for businesses and discern concerns or needs of businesses
- Refine role of Retention Committee, members and potential sub-committees
- Facilitate speedy and customer friendly responses to businesses by enhancing interdepartmental communication and building awareness of business needs
- Assist small businesses by connecting them with the Small Business Development Center and related counseling services
- Using the SBDC as conduit, facilitate use of available additional SBA resources such as lending programs, training opportunities, seminars and symposiums. Utilize the Microenterprise programs available to Butler County residents.
- Develop relationships to facilitate funding opportunities through the Butler County Revolving Loan fund; Butler County Port Authority; Warren County Port Authority; DMI Microloan program, Workforce One (training); providers of New Markets Tax Credits, other lenders, and the State of Ohio
- Create incentive proposals to support business growth
- Provide brownfield assessment and remediation support
- Engage Public Relations expert to highlight businesses to the media, site selectors, and local residents
- Support growth and development of businesses and key community assets within the central business district
- Respond to business needs for infrastructure, sites, financing, workforce, and other areas as indicated in goals 3-5

Goal 2: Facilitate recruitment of new businesses

- Work with prospects to offer incentives, meet objections, communicate city advantages, and provide other information needed to win the deal
- Evaluate recruiting opportunities and existing industry clusters and strengths
- Implement a marketing plan directed toward the targeted industries
- Review opportunities to create a university driven research and technology partnership
- Grow broker and site selector relationships

**Goals and Objectives (continued)**

- Grow relationships with regional development entities: Dayton Development Coalition, Cincinnati USA Chamber, JobsOhio, other county level organizations
- Facilitate proposal process with site selectors and follow up with
- Use brownfield grants and assist in brownfield clean-up to facilitate business growth when appropriate
- Expand web-based site information
- Work to redevelop and create available sites as indicated in Goal 5.

Goal 3: Retain, develop and recruit a highly skilled workforce.

- Support workforce development programs
- Connect workforce training opportunities with employers  
Support Middletown City Schools Business Partnership Project; Community Foundation Task Force on education; United Way Bold Goals
- Continue to explore new higher education opportunities and workforce services options. Engage Cincinnati State, MUM, WCCC, Butler Tech

Goal 4: Ensure the development and implementation of public infrastructure needed to retain employers and to support growth of targeted industries

- Engage interdepartmental resources, inside and outside legal staff, and other entities as appropriate to resolve employer infrastructure needs
- Maximize Gateway Redevelopment Opportunity by coordinating with planning and engineering to connect roadway, signage, zoning, utility and landscaping planning to business needs
- Coordinate with finance officer, TIRC, and TIF consultant (if appropriate) to maximize TIF funding opportunities
- Apply for Ohio 629 Roadway grants and other grants when appropriate

Goal 5: Expand available sites through redevelopment of existing sites and development of new sites

- Engage Middletown Moving Forward for development opportunities
- Work with prospective developers and development consultants for Renaissance District
- Engage broker and/or create site plans to market Aeronca sites and Wrenn site
- Collaborate with Middletown Paperboard owner to improve the site
- Facilitate Downtown/Riverfront Redevelopment – DMI, CVB engagement
- Facilitate Cincinnati State growth – Campus Leadership engagement
- Facilitate Airport redevelopment – Airport Commission engagement
- Facilitate industrial corridor redevelopment – MMF, Chamber, CREW engagement
- Seek additional opportunities to provide clean sites through remediation of brownfields;
- Engage developers and prospects to market redeveloped sites
- Examine Grayfield Opportunities
- Work with city staff and outside consultants to plan for development of new sites. Assist with applications for funding when appropriate.

## 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, assisting 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 primary 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, preparing staff reports to various commissions, preparation of minutes of meetings, and providing written confirmations regarding board actions to applicants. In 2011, the Planning Division issued 206 Zoning Certificates and responded to over 400 inquiries and worked to continue the update of the zoning ordinance. Staff responds to requests for about 1200 zoning verifications for realtors, lenders, and property owners each year.

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.

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: Complete Master Plan update, re-engage public/private committee, and engage consultant as needed. Include updated plans for:

Downtown	Riverfront	Airport	Renaissance
Retail greyfields	Cincinnati Dayton Road		Yankee Road corridor

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

- Parking, especially use of public lots
- Traffic calming;
- Bicycle and pedestrian access
- Future traffic increases
- One way/two way streets
- Tourism traffic control

**Goals and Objectives (continued)**

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

Goal 5: Engage intern to assist planning department

**Service Measures**

	<u>2011 Actual</u>	<u>2012 Estimate</u>	<u>2013 Estimate</u>
Number of Zoning Certificates Issued	206 issued	210 issued	210 issued

**DEPARTMENT SUMMARY OF EXPENDITURES**  
**DEPARTMENT OF ECONOMIC DEVELOPMENT AND PLANNING**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
<b>EXPENDITURES BY DIVISION:</b>			
Economic Development Administration	\$223,877	\$275,529	\$246,680
Planning	355,557	320,218	323,249
<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$579,433</b>	<b>\$595,747</b>	<b>\$569,929</b>
 <b>EXPENDITURES BY CATEGORY:</b>			
Personal Services	\$443,067	\$493,538	\$460,763
Contractual Services	131,068	94,459	100,916
Commodities	4,429	6,250	6,000
Capital Outlay	869	1,500	2,250
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<b>TOTAL EXPENDITURES</b>	<b>\$579,433</b>	<b>\$595,747</b>	<b>\$569,929</b>

**GENERAL FUND**  
**ECONOMIC DEVELOPMENT ADMINISTRATION**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
ECONOMIC DEVELOPMENT DIRECTOR (172)	1	1	1
ECONOMIC DEVELOPMENT PROGRAM MGR (176)	1	1	1
<b>PERSONAL SERVICES:</b>			
100.164.51110 SALARIES & WAGES	\$91,592	\$164,755	\$139,044
100.164.51211 PERS	11,850	23,066	19,466
100.164.51220 WORKERS COMPENSATION	5,115	5,766	5,214
100.164.51230 GROUP HEALTH INSURANCE	16,998	27,598	22,584
100.164.51260 VEHICLE ALLOWANCE	3,250	3,300	3,300
100.164.51270 MEDICARE-CITY SHARE	1,350	2,389	2,016
100.164.51275 LIFE INSURANCE	96	174	156
Total - PERSONAL SERVICES	130,252	227,048	191,780
<b>CONTRACTUAL SERVICES:</b>			
100.164.52110 TRAVEL AND TRAINING	315	3,000	4,000
100.164.52111 MANDATORY TRAINING	728	2,000	2,000
100.164.52222 TELEPHONE LINE CHARGES	675	1,500	2,400
100.164.52480 OTHER PROFESSIONAL SERVICES	86,274	26,481	30,000
100.164.52490 OUTSIDE PRINTING	51	3,250	3,250
100.164.52920 MEMBERSHIPS-BOOKS-PERIODICALS	3,963	10,000	10,000
Total - CONTRACTUAL SERVICES	92,006	46,231	51,650
<b>COMMODITIES:</b>			
100.164.53100 OFFICE SUPPLIES	750	750	1,000
Total - COMMODITIES	750	750	1,000
<b>CAPITAL OUTLAY:</b>			
100.164.54320 OFFICE MACHINERY & EQUIPMENT	869	1,000	1,500
100.164.54370 COMPUTER SOFTWARE	0	500	750
Total - CAPITAL OUTLAY	869	1,500	2,250
Grand Total	\$223,877	\$275,529	\$246,680

**GENERAL FUND**  
**PLANNING**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
PLANNING DIRECTOR (172)	1	1	1
ADMINISTRATIVE ASSISTANT (187)	1	1	1
SENIOR PLANNER (178)	1	0	0
SENIOR ENGINEERING TECH (182)	1	1	1
<b>PERSONAL SERVICES:</b>			
100.162.51110 SALARIES & WAGES	\$227,927	\$195,840	\$195,840
100.162.51211 PERS	32,236	27,418	27,418
100.162.51220 WORKERS COMPENSATION	8,301	6,854	7,344
100.162.51230 GROUP HEALTH INSURANCE	40,794	33,318	35,317
100.162.51270 MEDICARE-CITY SHARE	3,300	2,840	2,840
100.162.51275 LIFE INSURANCE	258	220	224
Total - PERSONAL SERVICES	312,815	266,490	268,983
<b>CONTRACTUAL SERVICES:</b>			
100.162.52120 EMPLOYEE MILEAGE REIMBURSEMENT	43	200	200
100.162.52222 TELEPHONE LINE CHARGES	1,222	1,000	1,000
100.162.52430 ENGINEERING SERVICE	29,684	32,000	32,000
100.162.52480 OTHER PROFESSIONAL SERVICE	5,975	11,428	12,466
100.162.52490 OUTSIDE PRINTING	0	600	600
100.162.52510 MAINTENANCE OF EQUIPMENT	0	500	500
100.162.52710 LEGAL ADVERTISEMENTS	152	500	500
100.162.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,986	2,000	2,000
Total - CONTRACTUAL SERVICES	39,062	48,228	49,266
<b>COMMODITIES:</b>			
100.162.53100 OFFICE SUPPLIES	3,487	3,500	3,000
100.162.53510 SUPPLIES TO MAINTAIN EQUIPMENT	193	2,000	2,000
Total - COMMODITIES	3,679	5,500	5,000
Grand Total	\$355,557	\$320,218	\$323,249

## DIVISION OF FIRE

### **Mission Statement**

The Mission of the Middletown Division of Fire is to protect life and property from fire and other hazards.

This mission is accomplished through Fire Suppression, Fire Prevention, Public Education, Fire Cause Determination, Hazardous Material Response and Emergency Medical Services including Advanced Life Support Skills, Vehicle Extrication as well as Confined Space, High Angle and Shore based Water Rescue.



### **2013 Summary**

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

The Division of Fire's 2013 budget reflects an authorized staffing level of 78 full time, paid uniformed members and 1 Administrative Assistant. Of the 78 uniformed personnel there are:

- 20 Officers
- 58 Firefighters, including the following special positions:
  - Paid Squad Persons
  - Paid Apparatus Operators
  - Fire Marshal

All current uniformed members of the Division are Emergency Medical Technician trained.

- 75 Paramedic level
- 3 EMT Basic

The budget as submitted will permit the Division of Fire to operate with a minimum daily staffing level of 16 personnel assigned to 4 Stations. Daily staffing levels fluctuate, dependant upon illnesses, injuries and contractual time off.

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

- 5 Engines (3 frontline, 2 reserve)
- 2 Quints (combination pumper/ladder trucks)
- 6 Ambulances (4 frontline, 2 reserve)
- 1 Hazardous material truck and trailer
- 1 Command vehicle
- 2 Utility vehicles
- 2 Staff vehicles

**DIVISION OF FIRE**

**2013 Goals and Objectives**

Goal 1: To provide an initial response of a Middletown Division of Fire ambulance or pumper to 100% of emergency medical calls and/or uncontrolled fires. Initial response may be supplemented with mutual aid departments.

Goal 2: Maintain a monthly EMS training program for all uniformed personnel. Duty assigned Emergency Medical Services (EMS) Training Captain.

Goal 3: Provide quality on-line paramedic continuing education program for paramedic recertification and skill reviews. Duty assigned to EMS Training Captain.

Goal 4: Maintain an EMS run review program. Duty assigned to Performance and Improvement (P&I) Committee, overseen by the EMS Training Captain.

Goal 5: Provide a monthly Fire training program for all uniformed personnel. Duty assigned to Fire Training Captain and Lieutenants.

Goal 6: Provide quality on-line firefighter continuing education program for firefighter recertification and skill reviews. Duty assigned to Fire Training Captain and Lieutenants.

Goal 7: Provide a structured quarterly Hazardous Materials (Haz-Mat) training program. Duty assigned to Hazmat Captain and Lieutenants at Station 81.

Goal 8: Provide for inspection and testing of hydrants and hose; inspection, maintenance and purchase of emergency tools and protective clothing. Duties assigned to Fire Captain and Lieutenants at Station 82.

Goal 9: Provide fire safety inspection of commercial, industrial and institutional properties. Duties assigned to Fire Marshal.

Goal 10: Provide investigation of large dollar loss and/or intentionally set fires. Duties assigned to Fire Marshal.


**Service Measures**

	<u>2011 Actual</u>	<u>2012 Estimate</u>	<u>2013 Estimate</u>
Average response time in minutes/seconds	4 mins/57secs	5mins/12secs	5mins/17secs
Emergency medical calls	8,513 calls	8,322 calls	8,131 calls
Fire calls	859 calls	918 calls	977 calls
Investigation/Assistance calls	1,137 calls	1,389 calls	1,641 calls

**DEPARTMENT SUMMARY OF EXPENDITURES**  
**DEPARTMENT OF FIRE**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
<b>EXPENDITURES BY DIVISION:</b>			
Fire Administration	\$225,319	\$237,948	\$236,301
Fire Operations	9,078,705	8,444,945	8,703,255
Fire Training & Prevention	247,626	270,778	273,619
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<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$9,551,650</b>	<b>\$8,953,671</b>	<b>\$9,213,175</b>
 <b>EXPENDITURES BY CATEGORY:</b>			
Personal Services	\$8,532,414	\$7,914,180	\$8,413,384
Contractual Services	597,617	635,496	576,504
Commodities	156,961	174,629	194,921
Capital Outlay	264,658	229,366	28,366
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<b>TOTAL EXPENDITURES</b>	<b>\$9,551,650</b>	<b>\$8,953,671</b>	<b>\$9,213,175</b>

**GENERAL FUND**  
**FIRE ADMINISTRATION**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>				
FIRE CHIEF (171)		1	1	1
ADMINISTRATIVE ASSISTANT (187)		1	1	1
<b>PERSONAL SERVICES:</b>				
100.211.51110 SALARIES & WAGES		\$149,174	\$153,884	\$150,978
100.211.51211 PERS		6,684	6,447	6,511
100.211.51213 FIRE PENSION		24,120	25,880	25,074
100.211.51214 FIRE UNFUNDED LIABILITY		823	1,609	1,609
100.211.51220 WORKERS COMPENSATION		4,824	5,386	5,662
100.211.51230 GROUP HEALTH INSURANCE		27,599	27,598	29,254
100.211.51250 CLOTHING ALLOWANCE		375	400	400
100.211.51260 VEHICLE ALLOWANCE		3,300	3,300	3,300
100.211.51270 MEDICARE		2,189	2,231	2,189
100.211.51275 LIFE INSURANCE		144	144	146
Total - PERSONAL SERVICES		219,233	226,879	225,123
<b>CONTRACTUAL SERVICES:</b>				
100.211.52111 MANDATORY TRAVEL & TRAINING		458	1,000	1,010
100.211.52310 MUNICIPAL GARAGE CHARGES		86	0	0
100.211.52660 PROPERTY INSURANCE		2,200	3,700	3,700
100.211.52670 BOILER & MACHINERY INSURANCE		213	1,994	1,993
100.211.52920 MEMBERSHIPS-BOOKS-PERIODICALS		389	1,000	1,000
Total - CONTRACTUAL SERVICES		3,347	7,694	7,703
<b>COMMODITIES:</b>				
100.211.53100 OFFICE SUPPLIES		2,136	2,425	2,525
100.211.53210 FOOD		168	500	500
100.211.53230 PURCHASE OF UNIFORMS		436	450	450
Total - COMMODITIES		2,740	3,375	3,475
Grand Total		\$225,319	\$237,948	\$236,301

**GENERAL FUND**  
**FIRE OPERATIONS**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
DEPUTY FIRE CHIEF (FO4)	4	3	3
FIRE CAPTAIN (FO3)	4	4	4
FIRE LIEUTENANT (FO2)	11	11	11
FIREFIGHTER (FO1)	60	51	57
<b>PERSONAL SERVICES:</b>			
100.212.51110 SALARIES & WAGES	\$5,048,465	\$4,637,835	\$4,930,551
100.212.51120 OVERTIME WAGES	270,449	255,348	251,523
100.212.51150 CALL-OUT OVERTIME	7,448	9,000	9,000
100.212.51213 FIRE PENSION	1,265,521	1,176,525	1,245,858
100.212.51214 FIRE UNFUNDED LIABILITY	45,010	43,000	43,000
100.212.51220 WORKERS COMPENSATION	164,076	171,576	194,230
100.212.51230 GROUP HEALTH INSURANCE	1,158,003	1,028,308	1,139,055
100.212.51250 CLOTHING ALLOWANCE	30,250	25,947	27,750
100.212.51270 MEDICARE-CITY SHARE	74,428	71,082	75,271
100.212.51275 LIFE INSURANCE	6,051	5,437	6,014
<b>Total - PERSONAL SERVICES</b>	<b>8,069,701</b>	<b>7,424,058</b>	<b>7,922,252</b>
<b>CONTRACTUAL SERVICES:</b>			
100.212.52111 MANDATORY TRAVEL & TRAINING	6,818	9,207	9,299
100.212.52210 UTILITIES-GAS & ELECTRIC	58,117	67,992	67,992
100.212.52222 TELEPHONE LINE CHARGES	16,884	18,500	18,500
100.212.52310 MUNICIPAL GARAGE CHARGES	368,168	448,199	379,281
100.212.52330 RADIO MAINTENANCE	17,066	12,365	12,365
100.212.52480 OTHER PROFESSIONAL SERVICES	77,218	27,100	27,100
100.212.52490 OUTSIDE PRINTING	3,015	5,000	5,000
100.212.52510 MAINTENANCE OF EQUIP	22,811	17,000	17,000
100.212.52520 MAINTENANCE OF FACILITIES	19,749	15,200	25,000
100.212.52820 LICENSES AND PERMITS	176	500	500
100.212.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,092	1,000	1,000
<b>Total - CONTRACTUAL SERVICES</b>	<b>591,113</b>	<b>622,063</b>	<b>563,037</b>
<b>COMMODITIES:</b>			
100.212.53220 DRUGS/MEDICAL SUPPLIES	69,223	67,558	85,000
100.212.53230 PURCHASE OF UNIFORMS	51,117	59,800	62,500
100.212.53240 HOUSEHOLD GOODS	2,904	4,000	4,000
100.212.53250 CLEANING SUPPLIES	7,638	10,000	10,000
100.212.53510 SUPPLIES TO MAINTAIN EQUIF	12,442	12,500	12,500
100.212.53520 SUPPLIES TO MAINTAIN BUILDINGS	6,467	5,600	5,600
100.212.53550 HAZARDOUS MATERIALS SUPPLIES	(914)	5,500	5,500
100.212.53610 SMALL TOOLS & EQUIPMENT	1,948	2,000	2,000
100.212.53620 MAJOR TOOLS & EQUIPMENT	1,620	1,500	1,500
100.212.53710 CHEMICALS & LAB SUPPLIES	788	1,000	1,000
<b>Total - COMMODITIES</b>	<b>153,233</b>	<b>169,458</b>	<b>189,600</b>
<b>CAPITAL OUTLAY:</b>			
100.212.54310 AUTOS & TRUCK DEPR	245,000	201,000	0
100.212.54311 RADIO DEPRECIATION	0	2,500	2,500
100.212.54400 BLDGS AND OTHER STRUCTURES	19,658	25,866	25,866
<b>Total - CAPITAL OUTLAY</b>	<b>264,658</b>	<b>229,366</b>	<b>28,366</b>
<b>Grand Total</b>	<b>\$9,078,705</b>	<b>\$8,444,945</b>	<b>\$8,703,255</b>

**GENERAL FUND**  
**FIRE TRAINING AND PREVENTION**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
FIRE CAPTAIN (F03)	1	1	1
FIREFIGHTER (F01)	1	1	1
<b>PERSONAL SERVICES:</b>			
100.213.51110 SALARIES & WAGES	\$142,349	\$151,790	\$151,790
100.213.51120 OVERTIME WAGES	14,302	21,238	21,238
100.213.51150 CALL-OUT OVERTIME	3,721	4,000	4,000
100.213.51213 FIRE PENSION	38,302	42,487	42,487
100.213.51214 FIRE UNFUNDED LIABILITY	1,218	2,880	2,880
100.213.51220 WORKERS COMPENSATION	8,314	6,196	6,639
100.213.51230 GROUP HEALTH INSURANCE	32,067	31,172	33,042
100.213.51250 CLOTHING ALLOWANCE	750	750	1,200
100.213.51270 MEDICARE-CITY SHARE	2,296	2,567	2,567
100.213.51275 LIFE INSURANCE	163	163	166
Total - PERSONAL SERVICES	243,481	263,243	266,009
<b>CONTRACTUAL SERVICES:</b>			
100.213.52111 MANDATORY TRAVEL & TRAINING	0	2,491	2,516
100.213.52222 TELEPHONE LINE CHARGES	600	600	600
100.213.52920 MEMBERSHIPS-BOOKS-PERIODICALS	2,557	2,648	2,648
Total - CONTRACTUAL SERVICES	3,157	5,739	5,764
<b>COMMODITIES:</b>			
100.213.53210 FOOD	121	446	496
100.213.53230 PURCHASE OF UNIFORMS	867	1,350	1,350
Total - COMMODITIES	988	1,796	1,846
Grand Total	\$247,626	\$270,778	\$273,619

## DIVISION OF POLICE

### Summary

The Division of Police is divided into two sections, each of which is commanded by a Deputy Chief. The Operations Division is home to Uniform Patrol, Communications and Property, while Investigative/Support houses the Criminal Investigation section, Police Records and the City Jail.

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.



### 2013 Budget Overview:

The amount of General Fund money in our 2013 budget is \$12,146,807. This budget is offset by the COPS Grant-\$336,476. In addition to the General Fund dollars we have budgeted \$371,519 from other funding sources, specifically the Law Enforcement Trust Fund, the Mandatory Drug Fine Fund, the DUI Education and Enforcement Fund and the Police Grant Fund (all Special Revenue Funds).

The 2013 budget contains the following personnel:

1. 76 Sworn Police Positions (including supervisors)
2. 14 Dispatchers
3. 1 Communications Supervisor
4. 1 Records Supervisor
5. 11 Correction Officers
6. 7 Clerical Staff
7. 3 Part-time staff associated with the supervision of prisoners and/or work details

In total we have: 110 full-time employees and 3 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 and to assist in our efforts to combat drunken driving. We are also using these funds to pay for positions formerly paid out of the General Fund, specifically, four Police Officers and a portion of overtime in Criminal Investigations. A new initiative this year is to utilize the seized money to fund 3 separate task forces targeting specific offenders and specific community issues.

### 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

The Division of Police has undergone severe budget cuts since 2000. The economic condition of the City may be beginning to improve, however fiscal responsibility is still of paramount importance. The 2013 budget was prepared with this in mind.

## DIVISION OF POLICE

### Programs, Goals and Projects for 2013:

1. Crime Reduction: Reduce Part I Crimes against Persons
2. Maintain the safety of the motoring public
3. Operate within our authorized budget
4. Maintain 76 sworn police officers or increase number of sworn officers
5. Continue assisting other departments in addressing issues associated with subsidized housing
6. Train personnel to improve job performance
7. Seek additional funding opportunities through grants
8. Continue to address crime issues in the downtown area
9. Improve the efficiency of supervisors and administrators through the use of advanced supervisory training
10. Expand the Police Impound Lot
11. Improve the stability of neighborhoods through the use of task forces

### 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

	<u>2011 Actual</u>	<u>2012 Estimated</u>	<u>2013 Estimated</u>
Part One Crimes	4,733 crimes	4,276 crimes	4,505 crimes
Calls for Service	49,312 calls	46,202 calls	47,757 calls
Response Times	5.4 minutes	5.1 minutes	5.25 minutes
Cases Assigned to Detectives	1,479 cases	1,828 cases	1,654 cases
Average Daily Jail Population	46.7 inmates	48.1 inmates	47.4 inmates
Traffic Accidents	1,547 accidents	1,422 accidents	1,485 accidents
Arrests	8,030 arrests	8,384 arrests	8,207 arrests
Moving Citations	6,010 citations	6,756 citations	6,383 citations

**DEPARTMENT SUMMARY OF EXPENDITURES**  
**DEPARTMENT OF POLICE**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
<b>EXPENDITURES BY DIVISION:</b>			
Police Administration	\$353,794	\$359,702	\$370,448
Criminal Investigation	1,745,798	1,736,427	1,819,138
Uniform Patrol	6,876,301	7,238,037	7,178,842
Police Services	350,038	335,057	341,255
Police & Fire Dispatch	1,067,115	1,119,080	1,173,835
Humane Officer	47,962	0	0
Jail Management	1,164,029	1,233,357	1,263,289
School Crossing Guards	12,882	17,000	0
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<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$11,617,919</b>	<b>\$12,038,660</b>	<b>\$12,146,807</b>
 <b>EXPENDITURES BY CATEGORY:</b>			
Personal Services	\$10,268,626	\$10,692,194	\$10,599,102
Contractual Services	971,576	1,034,616	1,043,355
Commodities	121,141	126,300	139,300
Capital Outlay	256,576	185,550	365,050
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<b>TOTAL EXPENDITURES</b>	<b>\$11,617,919</b>	<b>\$12,038,660</b>	<b>\$12,146,807</b>

**GENERAL FUND**  
**POLICE ADMINISTRATION**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
CHIEF OF POLICE (171)	1	1	1
ADMINISTRATIVE ASSISTANT (187)	1	1	1
SECRETARY III (190)	1	1	1
<b>PERSONAL SERVICES:</b>			
100.221.51110 SALARIES & WAGES	\$180,504	\$183,229	\$185,207
100.221.51120 OVERTIME WAGES	0	2,875	2,874
100.221.51211 PERS	11,598	11,863	11,737
100.221.51212 POLICE PENSION	24,904	19,526	19,768
100.221.51214 POLICE UNFUNDED LIABILITY	978	997	997
100.221.51220 WORKERS COMPENSATION	5,672	6,514	7,054
100.221.51230 GROUP HEALTH INSURANCE	38,705	33,804	35,833
100.221.51250 CLOTHING ALLOWANCE	2,469	2,150	2,150
100.221.51260 VEHICLE ALLOWANCE	1,709	3,300	3,300
100.221.51270 MEDICARE-CITY SHARE	1,136	1,293	1,322
100.221.51275 LIFE INSURANCE	201	201	206
Total - PERSONAL SERVICES	267,876	265,752	270,448
<b>CONTRACTUAL SERVICES:</b>			
100.221.52110 TRAVEL & TRAINING	0	0	5,000
100.221.52111 MANDATORY TRAVEL & TRAINING	427	3,000	3,000
100.221.52120 EMPLOYEE MILEAGE REIMB	0	250	250
100.221.52480 OTHER PROFESSIONAL SERVICES	2,080	1,200	1,000
100.221.52490 OUTSIDE PRINTING	3,038	2,500	2,000
100.221.52510 MAINT OF EQUIPMENT	0	500	250
100.221.52650 POLICE PROFESSIONAL LIAB INS	61,819	71,000	71,000
100.221.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,757	2,000	2,000
Total - CONTRACTUAL SERVICES	69,121	80,450	84,500
<b>COMMODITIES:</b>			
100.221.53100 OFFICE SUPPLIES	16,797	12,000	14,000
100.221.53620 MAJOR TOOLS & EQUIPMENT	0	1,500	1,500
Total - COMMODITIES	16,797	13,500	15,500
Grand Total	\$353,794	\$359,702	\$370,448

**GENERAL FUND**  
**CRIMINAL INVESTIGATION**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
DEPUTY POLICE CHIEF (173)	1	1	1
POLICE OFFICER (PO1)	12	11	12
POLICE SERGEANT (PO2)	1	1	1
POLICE LIEUTENANT (PO3)	1	1	1
SECRETARY III (189)	1	1	1
SAFETY TOWN AIDES	1120 HRS	1120 HRS	1120 HRS
<b>PERSONAL SERVICES:</b>			
100.222.51110 SALARIES & WAGES	\$1,091,892	\$1,074,016	\$1,109,193
100.222.51120 OVERTIME WAGES	83,266	96,597	96,597
100.222.51211 PERS	6,764	7,590	7,590
100.222.51212 POLICE PENSION	210,264	217,699	224,559
100.222.51214 POLICE UNFUNDED LIABILITY	10,919	11,379	11,379
100.222.51220 WORKERS COMPENSATION	33,403	40,972	45,218
100.222.51230 GROUP HEALTH INSURANCE	241,845	225,527	248,002
100.222.51250 CLOTHING ALLOWANCE	33,325	30,100	32,250
100.222.51270 MEDICARE-CITY SHARE	12,883	11,398	16,090
100.222.51275 LIFE INSURANCE	1,243	1,149	1,260
Total - PERSONAL SERVICES	1,725,805	1,716,427	1,792,138
<b>CONTRACTUAL SERVICES:</b>			
100.222.52111 MANDATORY TRAVEL & TRAINING	0	0	7,000
100.222.52140 PRISONER TRANSPORT	0	1,500	1,000
100.222.52480 OTHER PROFESSIONAL SERVICE	3,955	5,000	5,000
100.222.52490 OUTSIDE PRINTING	608	2,000	1,000
100.222.52510 MAINTENANCE OF EQUIP	3,221	1,500	2,000
100.222.52920 MEMBERSHIPS-BOOKS-PERIODICALS	950	1,500	1,000
Total - CONTRACTUAL SERVICES	8,735	11,500	17,000
<b>COMMODITIES:</b>			
100.222.53297 SCHOOL EDUCATION SUPPLIES	3,389	2,500	2,500
100.222.53510 SUPPLIES TO MAINTAIN EQUIP	1,940	1,500	1,500
100.222.53610 SMALL TOOLS & EQUIP	2,031	1,500	2,000
100.222.53710 CHEMICALS & LAB SUPPLIES	3,854	3,000	4,000
Total - COMMODITIES	11,259	8,500	10,000
Grand Total	\$1,745,798	\$1,736,427	\$1,819,138

**GENERAL FUND**  
**UNIFORM PATROL**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
DEPUTY POLICE CHIEF (173)	1	1	1
POLICE LIEUTENANT (PO3)	3	3	3
POLICE SERGEANT (PO2)	7	7	7
POLICE OFFICER (PO1)	51	48	47
<b>PERSONAL SERVICES:</b>			
100.224.51110 SALARIES & WAGES	\$3,910,785	\$4,132,470	\$3,918,046
100.224.51120 OVERTIME WAGES	215,492	301,580	301,580
100.224.51170 HUD OVERTIME	5,604	0	0
100.224.51212 POLICE PENSION	805,810	864,640	822,827
100.224.51214 POLICE UNFUNDED LIABILITY	38,979	36,415	36,419
100.224.51220 WORKERS COMPENSATION	134,946	155,192	158,236
100.224.51230 GROUP HEALTH INSURANCE	789,294	783,022	801,448
100.224.51250 CLOTHING ALLOWANCE	59,260	58,520	57,620
100.224.51270 MEDICARE-CITY SHARE	54,806	60,106	53,878
100.224.51275 LIFE INSURANCE	5,692	4,611	4,638
Total - PERSONAL SERVICES	6,020,670	6,396,556	6,154,692
<b>CONTRACTUAL SERVICES:</b>			
100.224.52111 MANDATORY TRAVEL & TRAINING	0	0	7,000
100.224.52222 TELEPHONE LINE CHARGES	110	0	0
100.224.52310 MUNICIPAL GARAGE CHARGES	446,041	511,231	501,300
100.224.52330 RADIO MAINTENANCE	35,474	32,450	30,550
100.224.52480 OTHER PROFESSIONAL SERVICES	28,747	23,000	25,000
100.224.52490 OUTSIDE PRINTING	5,349	2,000	2,000
100.224.52510 MAINTENANCE OF EQUIP	5,068	3,000	3,000
100.224.52520 MAINTENANCE OF FACILITIES	8,708	4,500	4,500
100.224.52920 MEMBERSHIPS-BOOKS-PERIODICALS	592	0	0
Total - CONTRACTUAL SERVICES	530,089	576,181	573,350
<b>COMMODITIES:</b>			
100.224.53100 OFFICE SUPPLIES	23	0	0
100.224.53230 PURCHASE OF UNIFORMS	30,620	20,000	25,000
100.224.53250 CLEANING SUPPLIES	726	0	0
100.224.53295 TRAFFIC CONTROL SUPPLIES	1,321	2,000	2,000
100.224.53296 OTHER SUPPLIES	1,205	0	0
100.224.53510 SUPPLIES TO MAINTAIN EQUIP	4,903	3,000	3,000
100.224.53610 SMALL TOOLS & EQUIP	2,491	0	0
100.224.53620 MAJOR TOOLS & EQUIPMENT	14,897	40,500	38,000
100.224.53720 AMMUNITION	12,781	15,000	18,000
Total - COMMODITIES	68,966	80,500	86,000
<b>CAPITAL OUTLAY:</b>			
100.224.54310 AUTOS AND TRUCKS DEPR	175,200	126,800	306,800
100.224.54311 RADIO DEPRECIATION	16,500	12,500	12,500
100.224.54313 MOBIL DATA DEPRECIATION	45,500	45,500	45,500
100.224.54320 OFFICE MACHINERY AND EQUIPMENT	90	0	0
100.224.54360 OTHER EQUIPMENT	19,286	0	0
Total - CAPITAL OUTLAY	256,576	184,800	364,800
Grand Total	\$6,876,301	\$7,238,037	\$7,178,842

**GENERAL FUND**  
**POLICE SERVICES**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
WORD PROCESSING OPERATOR (PC3)	1	1	1
POLICE RECORDS CLERK (PC2)	1	1	1
POLICE RECORDS CLERK (PC4)	3	2	2
POLICE RECORDS SUPERVISOR (184)	1	1	1
<b>PERSONAL SERVICES:</b>			
100.225.51110 SALARIES & WAGES	\$219,807	\$209,481	\$211,776
100.225.51120 OVERTIME WAGES	10,505	11,110	11,110
100.225.51211 PERS	32,453	30,883	31,204
100.225.51220 WORKERS COMPENSATION	8,037	7,721	8,359
100.225.51230 GROUP HEALTH INSURANCE	69,184	60,916	64,571
100.225.51240 UNEMPLOYMENT COMPENSATION	531	0	0
100.225.51270 MEDICARE-CITY SHARE	3,303	3,199	3,232
100.225.51275 LIFE INSURANCE	326	297	303
Total - PERSONAL SERVICES	<u>344,145</u>	<u>323,607</u>	<u>330,555</u>
<b>CONTRACTUAL SERVICES:</b>			
100.225.52480 OTHER PROFESSIONAL SERVICE	0	1,000	500
100.225.52490 OUTSIDE PRINTING	1,628	3,500	4,250
100.225.52510 MAINTENANCE OF EQUIP	3,785	3,700	3,700
Total - CONTRACTUAL SERVICES	<u>5,413</u>	<u>8,200</u>	<u>8,450</u>
<b>COMMODITIES:</b>			
100.225.53510 SUPPLIES TO MAINTAIN EQUIP	450	0	0
100.225.53610 SMALL TOOLS & EQUIPMENT	29	2,500	2,000
Total - COMMODITIES	<u>479</u>	<u>2,500</u>	<u>2,000</u>
<b>CAPITAL OUTLAY:</b>			
100.225.54320 OFFICE MACHINERY AND EQUIP	0	750	250
Total - CAPITAL OUTLAY	<u>0</u>	<u>750</u>	<u>250</u>
Grand Total	\$350,038	\$335,057	\$341,255

**GENERAL FUND**  
**POLICE & FIRE DISPATCH**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>				
DISPATCHER (PC7)		15	14	14
COMMUNICATIONS SUPERVISOR (184)		1	1	1
<b>PERSONAL SERVICES:</b>				
100.226.51110 SALARIES & WAGES		\$658,125	\$666,443	\$692,346
100.226.51120 OVERTIME WAGES		75,340	101,000	102,010
100.226.51211 PERS		100,150	107,442	111,210
100.226.51220 WORKERS COMPENSATION		23,582	26,860	29,789
100.226.51230 GROUP HEALTH INSURANCE		125,313	124,835	146,571
100.226.51240 UNEMPLOYMENT CHARGES		344	9,000	9,000
100.226.51250 CLOTHING ALLOWANCE		9,059	0	0
100.226.51270 MEDICARE-CITY SHARE		10,609	11,128	11,519
100.226.51275 LIFE INSURANCE		857	872	890
Total - PERSONAL SERVICES		1,003,380	1,047,580	1,103,335
<b>CONTRACTUAL SERVICES:</b>				
100.226.52111 MANDATORY TRAINING		255	1,500	500
100.226.52222 TELEPHONE LINE CHARGES		27,647	40,000	30,000
100.226.52480 OTHER PROFESSIONAL SERVICES		7,186	0	1,000
100.226.52490 OUTSIDE PRINTING		67	1,000	0
100.226.52510 MAINTENANCE OF EQUIP		26,571	24,000	34,000
100.226.52920 MEMBERSHIPS-BOOKS-PERIODICALS		548	0	0
Total - CONTRACTUAL SERVICES		62,274	66,500	65,500
<b>COMMODITIES:</b>				
100.226.53610 SMALL TOOLS & EQUIPMENT		31	0	0
100.226.53620 MAJOR TOOLS & EQUIPMENT		1,430	5,000	5,000
Total - COMMODITIES		1,461	5,000	5,000
Grand Total		\$1,067,115	\$1,119,080	\$1,173,835

**GENERAL FUND**  
**HUMANE OFFICER**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>				
COMMUNITY SERVICE OFFICER (PC5)		1	0	0
<b>PERSONAL SERVICES:</b>				
100.228.51110 SALARIES & WAGES		\$21,200	\$0	\$0
100.228.51211 PERS		3,412	0	0
100.228.51220 WORKERS COMPENSATION		1,377	0	0
100.228.51230 GROUP HEALTH INSURANCE		3,424	0	0
100.228.51270 MEDICARE-CITY SHARE		332	0	0
100.228.51275 LIFE INSURANCE		29	0	0
Total - PERSONAL SERVICES		<hr/> 29,774	<hr/> 0	<hr/> 0
<b>CONTRACTUAL SERVICES:</b>				
100.228.52480 OTHER PROFESSIONAL SERVICE		18,100	0	0
Total - CONTRACTUAL SERVICES		<hr/> 18,100	<hr/> 0	<hr/> 0
<b>COMMODITIES:</b>				
100.228.53250 CLEANING SUPPLIES		89	0	0
Total - COMMODITIES		<hr/> 89	<hr/> 0	<hr/> 0
Grand Total		\$47,962	\$0	\$0

**GENERAL FUND**  
**JAIL MANAGEMENT**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
POLICE SERGEANT (PO2)	1	1	1
POLICE OFFICER (PO1)	1	1	1
CORRECTIONS OFFICER (PO4)	11	11	11
COURT LIAISON PT	812 HRS	812 HRS	1550 HRS
CLEANING SUPERVISOR P/T	1027 HRS	1027 HRS	1027 HRS
<b>PERSONAL SERVICES:</b>			
100.229.51110 SALARIES & WAGES	\$582,058	\$615,568	\$617,495
100.229.51120 OVERTIME WAGES	24,546	36,728	37,068
100.229.51170 HUD OVERTIME	213	0	0
100.229.51211 PERS	63,153	70,706	69,996
100.229.51212 POLICE PENSION	27,012	28,714	30,145
100.229.51214 POLICE UNFUNDED LIABILITY	1,340	1,347	1,347
100.229.51220 WORKERS COMPENSATION	19,510	22,831	24,546
100.229.51230 GROUP HEALTH INSURANCE	127,919	130,261	148,178
100.229.51250 CLOTHING ALLOWANCE	9,391	9,500	9,500
100.229.51270 MEDICARE-CITY SHARE	8,157	8,822	8,848
100.229.51275 LIFE INSURANCE	795	795	811
Total - PERSONAL SERVICES	864,095	925,272	947,934
<b>CONTRACTUAL SERVICES:</b>			
100.229.52111 MANDATORY TRAVEL & TRAINING	427	1,300	1,300
100.229.52420 MEDICAL SERVICE	33,695	45,000	41,000
100.229.52480 OTHER PROFESSIONAL SERVICE	78,976	78,000	78,000
100.229.52490 OUTSIDE PRINTING	0	500	500
100.229.52510 MAINTENANCE OF EQUIP	13,403	13,134	9,180
100.229.52880 OTHER OPERATING COSTS	17,886	25,000	25,000
100.229.52980 MISCELLANEOUS CONTRACTUAL SVC	133,457	128,851	139,575
Total - CONTRACTUAL SERVICES	277,845	291,785	294,555
<b>COMMODITIES:</b>			
100.229.53220 DRUGS & MEDICAL SUPPLIES	2,742	0	4,000
100.229.53230 PURCHASE OF UNIFORMS	935	4,000	4,000
100.229.53250 CLEANING SUPPLIES	8,168	5,000	5,000
100.229.53510 SUPPLIES TO MAINTAIN EQUIP	2,422	1,500	2,000
100.229.53520 SUPPLIES TO MAINTAIN FACILITIES	3,436	1,500	1,500
100.229.53610 SMALL TOOLS & EQUIP	88	0	0
100.229.53620 MAJOR TOOLS AND EQUIPMENT	4,300	4,300	4,300
Total - COMMODITIES	22,090	16,300	20,800
Grand Total	\$1,164,029	\$1,233,357	\$1,263,289

**GENERAL FUND**  
**SCHOOL CROSSING GUARDS**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
	PERSONAL SERVICES:			
100.230.51110	SALARIES & WAGES	\$7,360	\$17,000	\$0
100.230.51211	PERS	4,798	0	0
100.230.51220	WORKERS COMPENSATION	214	0	0
100.230.51270	MEDICARE-CITY SHARE	510	0	0
	Total - PERSONAL SERVICES	12,882	17,000	0
	Grand Total	\$12,882	\$17,000	\$0

## 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 Neighborhood Improvement along with Code Enforcement and Building Inspection, the Middletown Community Center, the Middletown Transit System, the Municipal Golf Course, and all Housing Urban Development programs administered by the City including Section 8 Public Housing, Community Development Block Grant (CDBG), Neighborhood Stabilization Program (NSP) and Housing Opportunities Made Equal (HOME).

#### Middletown Community Center

The Community Center provides social and recreational opportunities for all Middletown residents.

#### Middletown Transit System

The Transit system exists to provide affordable transportation to all Middletown residents, including the disadvantaged and the disabled.

#### Municipal Golf Course

The golf course is a community asset that exists to enhance the quality of life and recreational opportunities 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 of the last couple years.



### Goals and Objectives

Goal 1: To maintain a quality municipal Golf Course and golfing opportunities for all Middletown residents including the disadvantaged/disabled. Weatherwax was named the 10<sup>th</sup> best public golf course in the State of Ohio in 2009.

Goal 2: To continue the Middletown Transit System in the most cost effective manner possible. A transit alignment route study and productivity study was completed in 2012. As a result of that study, potential route changes and further collaboration with BCRTA and Cincinnati State will be explored in 2013.

## COMMUNITY REVITALIZATION

### Goals and Objectives continued

Goal 3: To continue nuisance and code enforcement measures especially in target neighborhoods. We will review options to lower nuisance abatement costs for 2012 in light of the current recession and foreclosures.

Goal 4: To operate all of our HUD programs as stated in the various action plans for each fund. We will develop and implement the PY2013 Action Plan consistent with the current consolidated five-year plan.

Goal 5: To utilize the Moving Ohio Forward Demolition Grant program to demolish approximately 300 dilapidated, abandoned housing units during 2013.

**DEPARTMENT SUMMARY OF EXPENDITURES**  
**DEPARTMENT OF COMMUNITY REVITALIZATION**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
<b>EXPENDITURES BY DIVISION:</b>			
Community Revitalization Administration	\$187,130	\$189,249	\$192,427
Community Center	189,262	187,436	206,947
Community Development	380,136	419,862	469,633
Building Inspection	231,995	240,104	243,270
Neighborhood Improvement	274,788	57,275	63,097
<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$1,263,312</b>	<b>\$1,093,926</b>	<b>\$1,175,374</b>
 <b>EXPENDITURES BY CATEGORY:</b>			
Personal Services	\$990,955	\$951,676	\$1,006,618
Contractual Services	259,346	134,172	158,775
Commodities	5,267	2,750	3,750
Capital Outlay	7,743	5,328	6,231
<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>\$1,263,312</b>	<b>\$1,093,926</b>	<b>\$1,175,374</b>

**GENERAL FUND**  
**COMMUNITY REVITALIZATION ADMINISTRATION**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>				
COMMUNITY REVITALIZATION DIRECTOR (170)		1	1	1
SECRETARY III (190)		1	1	1
<b>PERSONAL SERVICES:</b>				
100.410.51110 SALARIES & WAGES		\$128,619	\$130,555	\$132,117
100.410.51211 PERS		18,750	18,288	18,497
100.410.51220 WORKERS COMPENSATION		3,746	4,572	4,955
100.410.51230 GROUP HEALTH INSURANCE		21,917	21,306	22,585
100.410.51270 MEDICARE-CITY SHARE		1,864	1,894	1,916
100.410.51275 LIFE INSURANCE		134	134	137
Total - PERSONAL SERVICES		175,030	176,749	180,207
<b>CONTRACTUAL SERVICES</b>				
100.410.52110 TRAVEL AND TRAINING		1,030	2,000	1,500
100.410.52222 TELEPHONE LINE CHARGES		1,200	0	720
100.410.52480 OTHER PROFESSIONAL SERVICE		9,669	10,000	9,500
100.410.52490 OUTSIDE PRINTING		26	0	0
100.410.52920 MEMBERSHIPS-BOOKS-PERIODICALS		175	500	500
Total - CONTRACTUAL SERVICES		12,100	12,500	12,220
Grand Total		\$187,130	\$189,249	\$192,427

**GENERAL FUND**  
**COMMUNITY CENTER**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
RECREATION ADMINISTRATOR (183)	1	0	0
RECREATION MANAGER (189)	0	1	1
P/T RECREATION MANAGER (189)	0	1300 HRS	1560 HRS
RECREATION ASSISTANT (S23)	2160 HRS	1080 HRS	3120 HRS
BUILDING CLEANER (197)	1500 HRS	1000 HRS	0
<b>PERSONAL SERVICES:</b>			
100.411.51110 SALARIES & WAGES	\$94,944	\$88,560	\$84,452
100.411.51211 PERS	13,188	12,398	11,823
100.411.51220 WORKERS COMPENSATION	3,205	3,100	3,167
100.411.51230 GROUP HEALTH INSURANCE	12,356	15,586	16,521
100.411.51240 UNEMPLOYMENT CHARGES	850	0	2,000
100.411.51270 MEDICARE-CITY SHARE	567	1,284	1,225
100.411.51275 LIFE INSURANCE	77	58	59
Total - PERSONAL SERVICES	125,186	120,986	119,247
<b>CONTRACTUAL SERVICES:</b>			
100.411.52120 EMPLOYEE MILEAGE REIMB	186	0	0
100.411.52210 UTILITIES-GAS & ELECTRIC	21,901	21,000	22,000
100.411.52480 OTHER PROFESSIONAL SERVICES	2,886	14,000	28,000
100.411.52490 OUTSIDE PRINTING	0	250	250
100.411.52510 MAINTENANCE OF EQUIP	10,625	2,500	2,500
100.411.52520 MAINTENANCE OF LAND & BLDGS	18,524	12,000	17,000
100.411.52820 LICENSES & PERMITS	0	200	200
100.411.52920 MEMBERSHIPS-BOOKS-PERIODICALS	31	250	250
100.411.52950 RECREATIONAL ACTIVITIES	7,706	15,000	15,000
Total - CONTRACTUAL SERVICES	61,858	65,200	85,200
<b>COMMODITIES:</b>			
100.411.53100 OFFICE SUPPLIES	64	250	500
100.411.53250 CLEANING SUPPLIES	1,711	1,000	2,000
100.411.53510 SUPPLIES TO MAINTAIN EQUIP	30	0	0
100.411.53520 SUPPLIES TO MAINTAIN BUILDINGS	412	0	0
Total - COMMODITIES	2,218	1,250	2,500
Grand Total	\$189,262	\$187,436	\$206,947

**GENERAL FUND**  
**COMMUNITY DEVELOPMENT**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
HUD PROGRAM ADMINISTRATOR (178)	1	1	1
HUD FIELD PROJECT MANAGER (182)	1	1	1
HOUSING CODE SPECIALIST (186)	2	2	2
SECRETARY III (190)	1	1	2
PT EXECUTIVE ASSISTANT	1664 HRS	1664 HRS	1664 HRS
P/T HOUSING CODE SPECIALIST (186)	0	2080 HRS	2080 HRS
<b>PERSONAL SERVICES:</b>			
100.163.51110 SALARIES & WAGES	\$283,515	\$319,865	\$353,841
100.163.51211 PERS	38,108	44,781	49,538
100.163.51220 WORKERS COMPENSATION	9,054	11,195	13,269
100.163.51230 GROUP HEALTH INSURANCE	40,156	39,038	47,444
100.163.51240 UNEMPLOYMENTCOMPENSATION	5,480	0	0
100.163.51270 MEDICARE-CITY SHARE	3,479	4,638	5,131
100.163.51275 LIFE INSURANCE	345	345	410
Total - PERSONAL SERVICES	380,136	419,862	469,633
Grand Total	\$380,136	\$419,862	\$469,633

**GENERAL FUND**  
**BUILDING INSPECTION**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>				
CHIEF BUILDING OFFICIAL (173)		1	1	1
ADMINISTRATIVE ASSISTANT (187)		1	1	1
<b>PERSONAL SERVICES:</b>				
100.260.51110 SALARIES & WAGES		\$130,335	\$132,388	\$133,252
100.260.51211 PERS		18,897	18,534	18,655
100.260.51220 WORKERS COMPENSATION		4,355	4,634	4,997
100.260.51230 GROUP HEALTH INSURANCE		28,390	27,598	29,254
100.260.51240 UNEMPLOYMENT COMPENSATION		5,974	0	0
100.260.51270 MEDICARE-CITY SHARE		1,853	1,920	1,932
100.260.51275 LIFE INSURANCE		144	144	146
Total - PERSONAL SERVICES		189,948	185,218	188,236
<b>CONTRACTUAL SERVICES</b>				
100.260.52111 MANDATORY TRAVEL & TRAINING		175	1,500	1,500
100.260.52120 EMPLOYEE MILEAGE REIMBURSEMENT		13	0	0
100.260.52222 TELEPHONE LINE CHARGES		461	665	600
100.260.52310 MUNICIPAL GARAGE CHARGES		1,891	3,021	3,447
100.260.52480 OTHER PROFESSIONAL SERVICE		35,909	45,000	45,000
100.260.52490 OUTSIDE PRINTING		26	500	500
100.260.52920 MEMBERSHIPS-BOOKS-PERIODICALS		546	500	500
Total - CONTRACTUAL SERVICES		39,020	51,186	51,547
<b>COMMODITIES</b>				
100.260.53100 OFFICE SUPPLIES		541	1,000	1,000
Total - COMMODITIES		541	1,000	1,000
<b>CAPITAL OUTLAY</b>				
100.260.54310 AUTOS AND TRUCKS DEPR		2,487	2,700	2,487
Total - CAPITAL OUTLAY		2,487	2,700	2,487
<b>Grand Total</b>		\$231,995	\$240,104	\$243,270

**GENERAL FUND**  
**NEIGHBORHOOD IMPROVEMENT**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>				
NEIGHBORHOOD IMPROVEMENT SPEC (186)		1	0	0
LITTER COLLECTION SUPERVISOR (192)		1	1	1
<b>PERSONAL SERVICES:</b>				
100.114.51110 SALARIES & WAGES		\$86,119	\$36,219	\$36,219
100.114.51211 PERS		12,170	5,071	5,071
100.114.51220 WORKERS COMPENSATION		2,757	1,268	1,358
100.114.51230 GROUP HEALTH INSURANCE		18,239	5,720	6,063
100.114.51270 MEDICARE-CITY SHARE		1,245	525	525
100.114.51275 LIFE INSURANCE		124	58	59
Total - PERSONAL SERVICES		120,656	48,861	49,295
<b>CONTRACTUAL SERVICES:</b>				
100.114.52111 MANDATORY TRAVEL & TRAINING		40	0	0
100.114.52222 TELEPHONE LINE CHARGES		787	0	300
100.114.52310 GARAGE CHARGES		8,020	5,286	9,508
100.114.52480 OTHER PROFESSIONAL SERVICES		13,970	0	0
100.114.52487 NUISANCE ENFORCEMENT		123,431	0	0
100.114.52820 LICENSES & PERMITS		50	0	0
100.114.52920 MEMBERSHIPS-BOOKS-PERIODICALS		70	0	0
Total - CONTRACTUAL SERVICES		146,368	5,286	9,808
<b>COMMODITIES:</b>				
100.114.53100 OFFICE SUPPLIES		1,833	0	0
100.114.53230 PURCHASE OF UNIFORMS		675	500	250
Total - COMMODITIES		2,508	500	250
<b>CAPITAL OUTLAY:</b>				
100.114.54310 AUTO & TRUCK DEPRECIATION		5,256	2,628	3,744
Total - CAPITAL OUTLAY		5,256	2,628	3,744
<b>Grand Total</b>		\$274,788	\$57,275	\$63,097

**PUBLIC WORKS - ENGINEERING DIVISION****Summary**

The Division consists of six 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 bike paths throughout the city. Other responsibilities are to oversee the mowing 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.

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**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: Participate in park revitalization projects with Tree Commission, Park Board, and Keep Middletown Beautiful organization.

Goal 3: Continue tree trimming and removal program.

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**Service Measures**

	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimate</u>
Number of park acres maintained per full time employee	51 acres	51 acres	51 acres
Number of trees planted (Includes Grounds Maintenance Division's plantings)	77 trees	16 trees	20 trees

**PUBLIC WORKS - BUILDING MAINTENANCE DIVISION****Summary**

This division provides maintenance and cleaning for the City Building; maintenance for the various park buildings; and limited maintenance for the Community Center and Municipal Garage. The division also provides technical services to any other divisions upon request. The staff is responsible for all maintenance including the heating and cooling systems, plumbing, and electrical, as well as setups of meeting rooms and delivery of mail.

**DEPARTMENT SUMMARY OF EXPENDITURES**  
**DEPARTMENT OF PUBLIC WORKS & UTILITIES**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
<b>EXPENDITURES BY DIVISION:</b>			
Engineering	\$677,842	\$654,752	\$657,231
Street Lighting	692,690	757,500	765,075
Parks Maintenance	722,307	734,164	733,661
Building Maintenance	396,741	354,129	356,142
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<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$2,489,580</b>	<b>\$2,500,545</b>	<b>\$2,512,109</b>
 <b>EXPENDITURES BY CATEGORY:</b>			
Personal Services	\$1,282,094	\$1,186,181	\$1,202,882
Contractual Services	1,071,854	1,200,351	1,197,964
Commodities	55,120	69,750	69,000
Capital Outlay	80,513	44,263	42,263
<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>\$2,489,580</b>	<b>\$2,500,545</b>	<b>\$2,512,109</b>

**GENERAL FUND**  
**ENGINEERING**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
ASSISTANT CITY ENGINEER (174)	1	1	1
SENIOR ENGINEER (178)	1	1	1
TRAFFIC ENGINEER (178)	1	1	1
CHIEF ENGINEER TECHNICIAN (178)	1	1	1
ENGINEERING CONSTR INSPECTOR (181)	1	1	1
ENGINEERING TECHNICIAN (184)	1	0	0
ENGINEERING TECH/CONTRACTS ADMINISTRATOR (184)	0	1	1
CONTRACTS ADMINISTRATOR (188)	1	0	0
SEASONAL ENGR CONSTR INSPECTOR	3120 HRS	0	0
<b>PERSONAL SERVICES:</b>			
100.512.51110 SALARIES & WAGES	\$437,539	\$400,882	\$402,620
100.512.51120 OVERTIME WAGES	6,741	5,000	5,000
100.512.51211 PERS	62,271	56,823	57,067
100.512.51220 WORKERS COMPENSATION	16,483	14,206	15,286
100.512.51230 GROUP HEALTH INSURANCE	93,580	78,960	83,697
100.512.51240 UNEMPLOYMENT COMPENSATION	9,887	0	0
100.512.51270 MEDICARE-CITY SHARE	6,372	5,885	5,910
100.512.51275 LIFE INSURANCE	507	450	459
Total - PERSONAL SERVICES	633,379	562,206	570,039
<b>CONTRACTUAL SERVICES:</b>			
100.512.52110 TRAVEL AND TRAINING	662	500	500
100.512.52120 EMPLOYEE MILEAGE REIMBURSEMENT	20	100	100
100.512.52222 TELEPHONE LINE CHARGES	3,447	4,000	4,000
100.512.52310 MUNICIPAL GARAGE CHARGES	11,477	18,836	12,591
100.512.52330 RADIO MAINTENANCE	2,816	1,200	1,200
100.512.52430 ENGINEERING SERVICE	2,478	37,810	42,501
100.512.52480 OTHER PROFESSIONAL SERVICE	1,358	0	0
100.512.52510 MAINTENANCE OF EQUIP	4,531	5,000	5,000
100.512.52920 MEMBERSHIPS-BOOKS-PERIODICALS	890	500	500
Total - CONTRACTUAL SERVICES	27,680	67,946	66,392
<b>COMMODITIES:</b>			
100.512.53100 OFFICE SUPPLIES	(264)	2,000	2,000
100.512.53510 SUPPLIES TO MAINTAIN EQUIPMENT	1,658	1,500	1,500
100.512.53610 SMALL TOOLS & EQUIPMENT	0	300	300
Total - COMMODITIES	1,394	3,800	3,800
<b>CAPITAL OUTLAY:</b>			
100.512.54300 COMPUTERS & OTHER PERIPHERALS	348	1,000	1,000
100.512.54310 AUTOS & TRUCKS DEPR	9,000	10,900	7,100
100.512.54311 RADIO DEPRECIATION	1,540	900	900
100.512.54370 COMPUTER SOFTWARE	4,502	8,000	8,000
Total - CAPITAL OUTLAY	15,390	20,800	17,000
Grand Total	\$677,842	\$654,752	\$657,231

**GENERAL FUND**  
**STREET LIGHTING**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
CONTRACTUAL SERVICES:				
100.590.52210	UTILITIES-GAS AND ELECTRIC	\$674,844	\$727,500	\$711,075
100.590.52480	OTHER PROFESSIONAL SERVICES	0	0	24,000
100.590.52510	MAINTENANCE OF EQUIPMENT	12,688	25,000	25,000
	Total - CONTRACTUAL SERVICES	<u>687,532</u>	<u>752,500</u>	<u>760,075</u>
COMMODITIES:				
100.590.53510	SUPPLIES TO MAINTAIN EQUIPMENT	5,158	5,000	5,000
	Total - COMMODITIES	<u>5,158</u>	<u>5,000</u>	<u>5,000</u>
	Grand Total		\$692,690	\$757,500
				\$765,075

**GENERAL FUND**  
**PARKS MAINTENANCE**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>				
MAINTENANCE WORKER (PW3)		2	2	2
EQUIPMENT OPERATOR (PW4)		4	4	4
<b>PERSONAL SERVICES:</b>				
100.542.51110 SALARIES & WAGES		\$269,042	\$260,957	\$260,957
100.542.51120 OVERTIME WAGES		15,423	22,733	22,733
100.542.51211 PERS		40,952	39,717	39,717
100.542.51220 WORKERS COMPENSATION		9,866	9,929	10,638
100.542.51230 GROUP HEALTH INSURANCE		82,374	80,076	84,880
100.542.51250 CLOTHING ALLOWANCE		1,966	1,800	2,400
100.542.51270 MEDICARE-CITY SHARE		4,039	4,113	4,114
100.542.51275 LIFE INSURANCE		345	345	352
100.542.51280 AFSCME CARE PLAN		0	4,590	4,590
Total - PERSONAL SERVICES		424,006	424,260	430,381
<b>CONTRACTUAL SERVICES:</b>				
100.542.52111 MANDATORY TRAVEL & TRAINING		198	100	100
100.542.52210 UTILITIES-GAS AND ELECTRIC		53,280	62,000	50,000
100.542.52310 MUNICIPAL GARAGE CHARGES		26,541	36,965	27,641
100.542.52330 RADIO MAINTENANCE		1,436	1,275	1,275
100.542.52480 OTHER PROFESSIONAL SERVICES		130,431	155,500	170,500
100.542.52510 MAINTENANCE OF EQUIPMENT		92	1,000	200
100.542.52520 MAINTENANCE OF FACILITIES		8,019	10,551	10,551
100.542.52820 LICENSES AND PERMITS		54	100	100
100.542.52920 MEMBERSHIPS-BOOKS-PERIODICALS		80	50	50
100.542.52970 UNIFORM RENTAL SERVICE		1,203	2,000	1,500
Total - CONTRACTUAL SERVICES		221,334	269,541	261,917
<b>COMMODITIES:</b>				
100.542.53100 OFFICE SUPPLIES		608	600	600
100.542.53220 DRUGS-MEDICAL SUPPLIES		190	100	100
100.542.53230 PURCHASE OF UNIFORMS		0	200	200
100.542.53250 CLEANING SUPPLIES		1,293	2,200	2,200
100.542.53510 SUPPLIES TO MAINTAIN EQUIP		2,783	2,000	2,000
100.542.53520 SUPPLIES TO MAINTAIN BLDGS		9,174	14,000	14,000
100.542.53610 SMALL TOOLS & EQUIPMENT		494	500	500
Total - COMMODITIES		14,543	19,600	19,600
<b>CAPITAL OUTLAY:</b>				
100.542.54310 AUTOS & TRUCKS DEPRECIATION		57,550	15,288	16,288
100.542.54311 RADIO DEPRECIATION		580	475	475
100.542.54550 PARK FACILITIES		4,293	5,000	5,000
Total - CAPITAL OUTLAY		62,423	20,763	21,763
Grand Total		\$722,307	\$734,164	\$733,661

**GENERAL FUND**  
**BUILDING MAINTENANCE**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>				
BUILDING MAINTENANCE TECHNICIAN (188)		2	2	2
BUILDING CLEANER (PW1)		1	1	1
BUILDING CLEANER PART TIME (197)		1082 hrs	0	0
<b>PERSONAL SERVICES:</b>				
100.261.51110 SALARIES & WAGES		\$143,729	\$125,820	\$125,820
100.261.51120 OVERTIME WAGES		4,659	7,500	7,500
100.261.51211 PERS		20,636	18,665	18,665
100.261.51220 WORKERS COMPENSATION		4,790	4,666	4,999
100.261.51230 GROUP HEALTH INSURANCE		39,596	38,494	40,804
100.261.51240 UNEMPLOYMENT COMPENSATION		6,939	0	0
100.261.51250 CLOTHING ALLOWANCE		1,304	1,700	1,800
100.261.51270 MEDICARE-CITY SHARE		2,117	1,933	1,933
100.261.51275 LIFE INSURANCE		172	172	176
100.261.51280 AFSCME CARE PLAN		765	765	765
Total - PERSONAL SERVICES		224,709	199,715	202,462
<b>CONTRACTUAL SERVICES:</b>				
100.261.52222 TELEPHONE LINE CHARGES		1,089	1,250	1,350
100.261.52310 MUNICIPAL GARAGE CHARGES		2,003	3,021	2,776
100.261.52480 OTHER PROFESSIONAL SERVICE		4,020	7,500	7,500
100.261.52510 MAINTENANCE OF EQUIPMENT		68,276	75,000	75,000
100.261.52520 MAINTENANCE OF LAND & BLDGS		59,474	21,793	21,154
100.261.52670 BOILER & MACHINERY		160	1,000	1,000
100.261.52820 LICENSES AND PERMITS		0	500	500
100.261.52970 UNIFORM RENTAL SERVICE		285	300	300
Total - CONTRACTUAL SERVICES		135,307	110,364	109,580
<b>COMMODITIES:</b>				
100.261.53100 OFFICE SUPPLIES		50	350	350
100.261.53250 CLEANING SUPPLIES		15,260	12,000	12,000
100.261.53510 SUPPLIES TO MAINTAIN EQUIPMENT		(1,362)	0	0
100.261.53520 SUPPLIES TO MAINTAIN BUILDINGS		19,934	25,000	25,000
100.261.53610 SMALL TOOLS & EQUIPMENT		143	2,000	1,625
100.261.53620 MAJOR TOOLS & EQUIPMENT		0	2,000	1,625
Total - COMMODITIES		34,025	41,350	40,600
<b>CAPITAL OUTLAY:</b>				
100.261.54310 AUTO & TRUCKS DEPR		2,700	2,700	3,500
Total - CAPITAL OUTLAY		2,700	2,700	3,500
Grand Total		\$396,741	\$354,129	\$356,142

**GENERAL FUND**  
**NON-DEPARTMENTAL**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONAL SERVICES:</b>				
100.911.51275	LIFE INSURANCE	\$20,675	\$22,338	\$26,130
	Total - PERSONAL SERVICES	20,675	22,338	26,130
<b>CONTRACTUAL SERVICES:</b>				
100.911.52110	TRAVEL AND TRAINING	500	0	0
100.911.52210	ELECTRIC SERVICE	188,081	236,200	199,700
100.911.52220	LONG DISTANCE CHARGES	3,107	4,000	3,200
100.911.52222	TELEPHONE LINE CHARGES	104,234	110,000	115,600
100.911.52230	POSTAGE & POSTAL CHARGES	76,707	70,000	76,800
100.911.52240	BUTLER CO AUDITOR COLL FEES	58,915	110,000	110,000
100.911.52310	MUNICIPAL GARAGE CHARGES	5,271	4,671	5,161
100.911.52440	AUDIT SERVICE	45,880	48,000	48,000
100.911.52480	OTHER PROFESSIONAL SERVICE	110,273	97,300	103,400
100.911.52490	OUTSIDE PRINTING	3,457	3,000	3,000
100.911.52510	MAINTENANCE OF EQUIPMENT	111,762	190,250	178,150
100.911.52511	MAINTENANCE OF TELEPHONES	11,253	12,000	12,000
100.911.52610	PUBLIC OFFICIALS LIABILITY	948	17,500	17,000
100.911.52620	EMPLOYEE BONDS	625	250	250
100.911.52630	GENERAL LIABILITY INSURANCE	232,052	210,000	238,960
100.911.52810	PROPERTY TAXES	46,935	52,000	52,000
100.911.52830	JUDGMENTS & COURT COSTS	7,194	35,000	35,000
100.911.52850	ELECTION EXPENSE	0	83,000	0
100.911.52920	MEMBERSHIPS-BOOKS-PERIODICALS	48,132	32,500	32,500
100.911.52940	INDIGENT BURIALS	17,845	20,000	20,000
100.911.52980	MISC CONTRACTUAL SERVICE	173,654	177,250	178,250
	Total - CONTRACTUAL SERVICES	1,246,824	1,512,921	1,428,971
<b>COMMODITIES:</b>				
100.911.53100	OFFICE SUPPLIES	1,837	0	1,800
100.911.53255	HOLIDAY SUPPLIES	497	1,000	1,000
100.911.53510	SUPPLIES TO MAINTAIN EQUIP	21,591	13,400	21,600
100.911.53630	HOLIDAY DECORATIONS	1,500	1,500	1,500
	Total - COMMODITIES	25,425	15,900	25,900
<b>CAPITAL OUTLAY:</b>				
100.911.54310	AUTOS & TRUCKS DEPR	5,600	3,732	18,834
100.911.54370	COMPUTER SOFTWARE	1,200	0	0
	Total - CAPITAL OUTLAY	6,800	3,732	18,834
	Grand Total	\$1,299,724	\$1,554,891	\$1,499,835

**DEPARTMENT SUMMARY OF EXPENDITURES  
TRANSFERS OUT**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
<b>EXPENDITURES BY DIVISION:</b>			
Transfers Out	\$768,000	\$99,000	\$99,000
<hr/>			
TOTAL DIVISION EXPENDITURES	\$768,000	\$99,000	\$99,000
 <b>EXPENDITURES BY CATEGORY:</b>			
Transfers	768,000	99,000	99,000
<hr/>			
TOTAL EXPENDITURES	\$768,000	\$99,000	\$99,000

**GENERAL FUND**  
**TRANSFERS OUT**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>TRANSFERS:</b>				
100.915.58190	TRANS TO COMPUTER REPLACE FUND	\$99,000	\$99,000	\$99,000
100.915.58230	TRANS LOAN TO OTHER FUNDS	669,000	0	0
	Total - TRANSFERS	768,000	99,000	99,000
	Grand Total	\$768,000	\$99,000	\$99,000

# **Section 4**

# **SPECIAL REVENUE FUNDS**

**SPECIAL REVENUES****EXPENDITURES BY FUND**

Fund	Actual 2011	Budget 2012	Budget 2013	\$ Increase (Decrease)	% Increase (Decrease)
City Income Tax	\$ 20,297,456	\$ 19,948,545	\$ 20,561,173	\$ 612,628	3.1%
Public Safety Levy	3,151,345	4,300,000	3,400,000	(900,000)	-20.9%
Auto & Gas Tax	3,215,234	3,317,748	3,253,989	(63,759)	-1.9%
Conservancy	143,565	144,500	144,500	0	0.0%
Health & Environment	666,398	680,470	391,563	(288,907)	-42.5%
EMS	114,011	84,848	57,600	(27,248)	-32.1%
UDAG	19,650	50,000	50,000	0	0.0%
Court Computerization	20,488	175,000	70,000	(105,000)	-60.0%
Law Enforcement Trust	28,938	39,000	20,000	(19,000)	-48.7%
Mandatory Drug Fine	63,653	171,000	254,000	83,000	48.5%
Probation Services	104,598	173,838	144,625	(29,213)	-16.8%
Termination Pay	362,691	579,500	476,675	(102,825)	-17.7%
Indigent Driver Alcohol Treatment	22,610	25,000	30,000	5,000	20.0%
Enforcement /Education	5,385	17,485	19,738	2,253	12.9%
Civic Development	178,874	275,096	325,000	49,904	18.1%
Municipal Court	1,685,320	1,646,218	1,712,444	66,226	4.0%
Police Grants	101,347	164,976	77,781	(87,195)	-52.9%
Court IDIAM	0	15,000	20,000	5,000	33.3%
Court Special Projects	14,344	250,000	150,000	(100,000)	-40.0%
Nuisance Abatement	14,927	225,000	2,575,000	2,350,000	100.0%
<b>Total</b>	<b>\$ 30,210,834</b>	<b>\$ 32,283,224</b>	<b>\$ 33,734,088</b>	<b>\$ 1,450,864</b>	<b>4.5%</b>

**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 the above table lists the actual expenditures for 2011 as well as dollar/percentage comparisons between 2012 and 2013 budgeted expenditures. For line item detail of each fund, please refer to the specific fund in this section. Twenty Special Revenue funds are budgeted for 2013. The largest

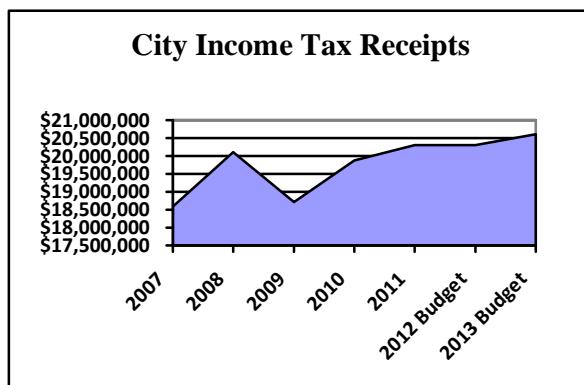
Special Revenue Fund is the City Income Tax Fund.

**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. City income tax revenues for 2013 are

projected to be \$20,602,470. 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 2007 as well as the projections for 2012 and 2013.



**Figure 4.1** City Income Tax Receipts History

### Public Safety Levy Fund

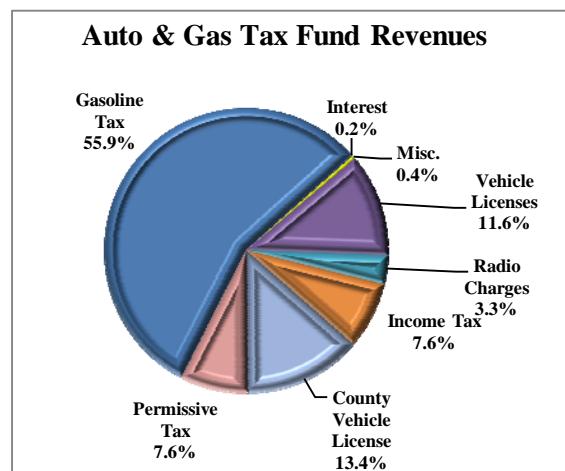
To account for the .25% income tax levy passed by the citizens of Middletown effective January 2008. This income tax levy is designated to assist in the funding of the public safety divisions (Police and Fire).

### 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 City's 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 7.6% of the revenues in 2013. 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 systems, and the airport navigational aids.

#### Street Maintenance

The Street Maintenance Division is responsible for preventative maintenance of the City's streets, 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.

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.

**Health State Subsidy**

A grant received for being in compliance with public health minimum and optimal standards based upon a formula set up by the state.

**Health Administration**

The Health Department inspects and licenses restaurants, groceries, etc, 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.

Due to budget constraints, former programs such as the Immunization Action Plan (IAP), the Child and Family Health Services, the Ohio Infant Mortality Reduction Initiative (OIMRI), and the Public Emergency Preparedness will no longer be provided by the Health Department.

**Emergency Medical Services Fund (EMS)**

This fund formerly accounted for a portion of the City's fire service charges. The revenues are now deposited in the General Fund. This fund will be depleted in 2013.

**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**

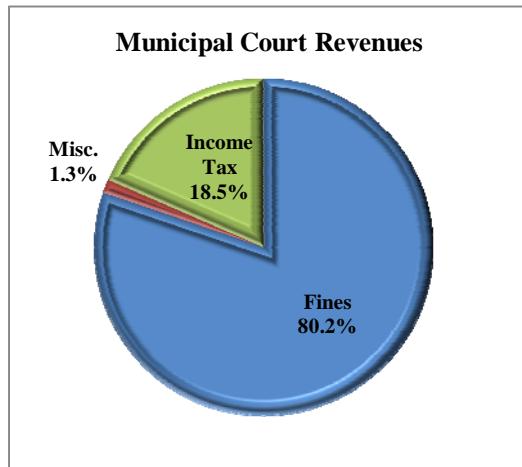
To account for fines collected by the Municipal Court to be used for treatment of indigent drivers convicted of driving under the influence.

**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. The majority of revenues from this fund go to the Middletown Convention and Visitors Bureau to promote our City.



**Figure 4.4** Sources of Municipal Court Revenues

**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.

Fines and forfeitures comprise the largest revenue of the Municipal Court Fund consisting of court costs and city fines, with 18.5% of the revenues from income tax.

**Police Grant Fund**

To account for grant funds awarded to the Police Division by outside sources. The grants anticipated in 2013 will be used for overtime of patrol officers and equipment.

**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**

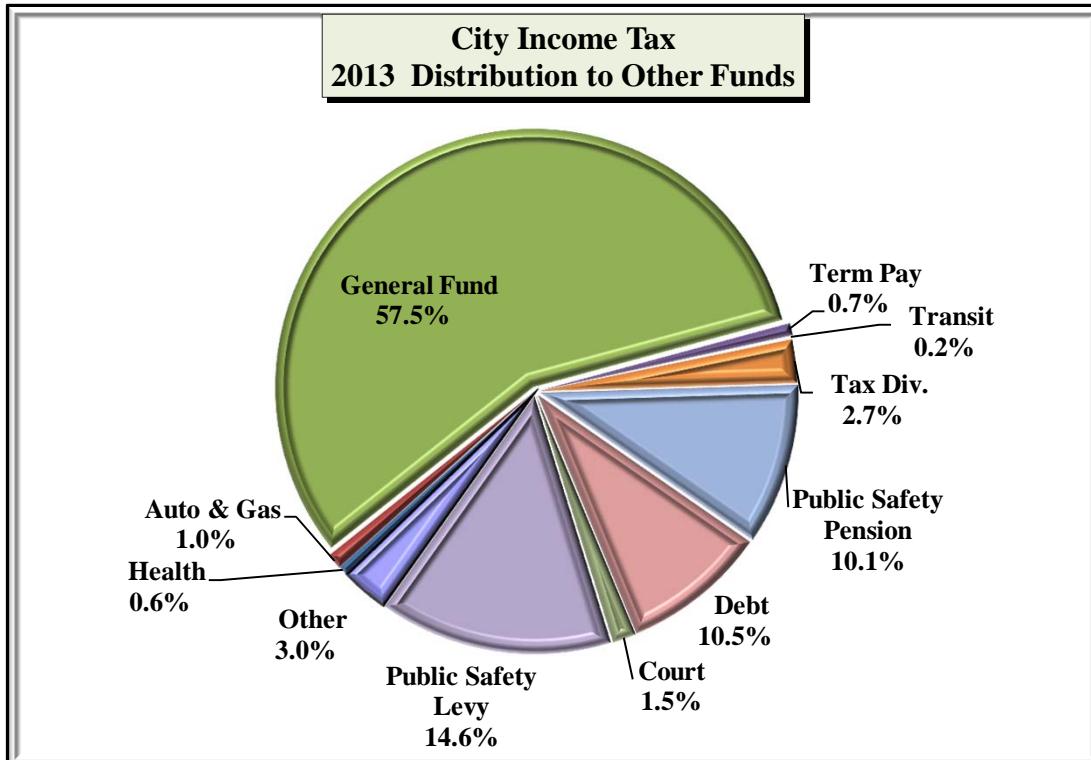
This fund was established in 2011 to account for revenues (fines and assessments) associated with property maintenance violations such as accumulated rubbish, tall weeds and grass, and other property maintenance violations as specified in the Codified Ordinances. The 2013 budget also includes special grant revenues.

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

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
<b>EXPENDITURES BY DIVISION:</b>			
Non-Departmental	\$1,299,724	\$1,554,891	\$1,499,835
<b>TOTAL DIVISION EXPENDITURES</b>	<b>\$1,299,724</b>	<b>\$1,554,891</b>	<b>\$1,499,835</b>
<b>EXPENDITURES BY CATEGORY:</b>			
Personal Services	\$20,675	\$22,338	\$26,130
Contractual Services	1,246,824	1,512,921	1,428,971
Commodities	25,425	15,900	25,900
Capital Outlay	6,800	3,732	18,834
<b>TOTAL EXPENDITURES</b>	<b>\$1,299,724</b>	<b>\$1,554,891</b>	<b>\$1,499,835</b>

**CITY INCOME TAX EXPENDITURE HISTORY**

Transfers to	2011 Actual	2012 Budget	2013 Budget
Division of Taxation	\$ 527,370	\$ 543,033	\$ 555,243
General Fund	10,764,476	10,624,000	11,612,000
Public Safety Levy Fund	2,877,854	2,958,000	3,002,370
Auto & Gas Tax Fund	400,000	400,000	200,000
Health Fund	165,000	115,000	115,000
G.O. Debt Retirement	2,425,755	2,429,512	1,874,560
Transit Fund	100,000	100,000	50,000
Termination Pay Fund	510,000	310,000	155,000
Municipal Court Fund	400,000	300,000	300,000
Miami Conservancy Fund	33,000	44,000	34,000
Airport Fund	70,000	90,000	88,000
Police & Fire Pensions	2,016,000	2,027,000	2,082,000
Computer Replacement Fund	8,000	8,000	8,000
Capital Improvement Fund	0	0	485,000
Total	\$ 20,297,456	\$ 19,948,545	\$ 20,561,173

**Table 4.2** Transfers of the City Income Tax receipts to other funds from 2011-2013**Figure 4.5** Distribution of the City Income Tax receipts to other funds for the year 2013

**FUND SUMMARY FOR FUND 230**  
**CITY INCOME TAX FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$26,042	\$24,445	\$373,900
REVENUES:			
Income Tax	\$20,295,858	\$20,298,000	\$20,602,470
TOTAL REVENUES	<hr/> \$20,295,858	<hr/> \$20,298,000	<hr/> \$20,602,470
TOTAL RESOURCES	\$20,321,900	\$20,322,445	\$20,976,370
EXPENDITURES:			
Personal Services	\$468,485	\$509,073	\$521,283
Contractual Services	56,022	30,960	30,960
Commodities	2,863	3,000	3,000
Transfers	19,770,086	19,405,512	20,005,930
TOTAL EXPENDITURES	<hr/> \$20,297,456	<hr/> \$19,948,545	<hr/> \$20,561,173
ENDING BALANCE DECEMBER 31	\$24,445	\$373,900	\$415,197

**INCOME TAX FUND**  
**TAXATION**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
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	2
ACCOUNT CLERK PART TIME (192)	3480 HRS	3480 HRS	3480 HRS
EXECUTIVE ACCOUNT CLERK PART TIME (188)	0	0	1560 HRS
<b>PERSONAL SERVICES:</b>			
230.133.51110 SALARIES & WAGES	\$318,308	\$349,418	\$362,950
230.133.51120 OVERTIME WAGES	13,273	16,320	16,320
230.133.51211 PERS	46,511	51,203	53,098
230.133.51220 WORKERS COMPENSATION	11,084	12,801	14,223
230.133.51230 GROUP HEALTH INSURANCE	74,812	74,270	68,783
230.133.51270 MEDICARE-CITY SHARE	4,096	4,659	5,499
230.133.51275 LIFE INSURANCE	402	402	410
Total - PERSONAL SERVICES	468,485	509,073	521,283
<b>CONTRACTUAL SERVICES:</b>			
230.133.52111 MANDATORY TRAVEL & TRAINING	0	1,000	800
230.133.52480 OTHER PROFESSIONAL SERVICES	39,765	12,800	10,700
230.133.52490 OUTSIDE PRINTING	14,230	15,000	17,400
230.133.52510 MAINTENANCE OF EQUIPMENT	1,100	1,000	1,000
230.133.52620 EMPLOYEE BONDS	100	100	100
230.133.52920 MEMBERSHIPS-BOOKS-PERIODICALS	827	1,060	960
Total - CONTRACTUAL SERVICES	56,022	30,960	30,960
<b>COMMODITIES:</b>			
230.133.53100 OFFICE SUPPLIES	2,863	3,000	3,000
Total - COMMODITIES	2,863	3,000	3,000
Grand Total	\$527,370	\$543,033	\$555,243

**INCOME TAX FUND**  
**TRANSFERS OUT**

		Actual Expenditures 2011	Amount Budgeted 2012	Department Budget 2013
<b>TRANSFERS:</b>				
230.915.58110	TRANS TO GENERAL FUND	\$10,764,476	\$10,624,000	\$11,612,000
230.915.58120	TRANS TO AUTO & GAS TAX	400,000	400,000	200,000
230.915.58130	TRANS TO FIRE PENSION	1,139,000	1,027,000	1,122,000
230.915.58140	TRANS TO POLICE PENSION	877,000	1,000,000	960,000
230.915.58150	TRANS TO G.O. BOND RETIREMENT	2,425,755	2,429,512	1,874,560
230.915.58180	TRANS TO TRANSIT	100,000	100,000	50,000
230.915.58190	TRANS TO COMPUTER REPL.	8,000	8,000	8,000
230.915.58250	TRANS TO TERMINATION PAY	510,000	310,000	155,000
230.915.58273	TRANS TO PUBLIC SAFETY LEVY FUND	2,877,854	2,958,000	3,002,370
230.915.58287	TRANS TO CITY AIRPORT FUND	70,000	90,000	88,000
230.915.58291	TRANS TO CONSERVANCY FUND	33,000	44,000	34,000
230.915.58289	TRANS TO HEALTH	165,000	115,000	115,000
230.915.58290	TRANS TO MUNICIPAL COURT	400,000	300,000	300,000
230.915.58293	TRANS TO CAPITAL IMPROVEMENTS	0	0	485,000
Total - TRANSFERS		19,770,086	19,405,512	20,005,930
Grand Total		\$19,770,086	\$19,405,512	\$20,005,930

**FUND SUMMARY FOR FUND 200**  
**PUBLIC SAFETY LEVY FUND**

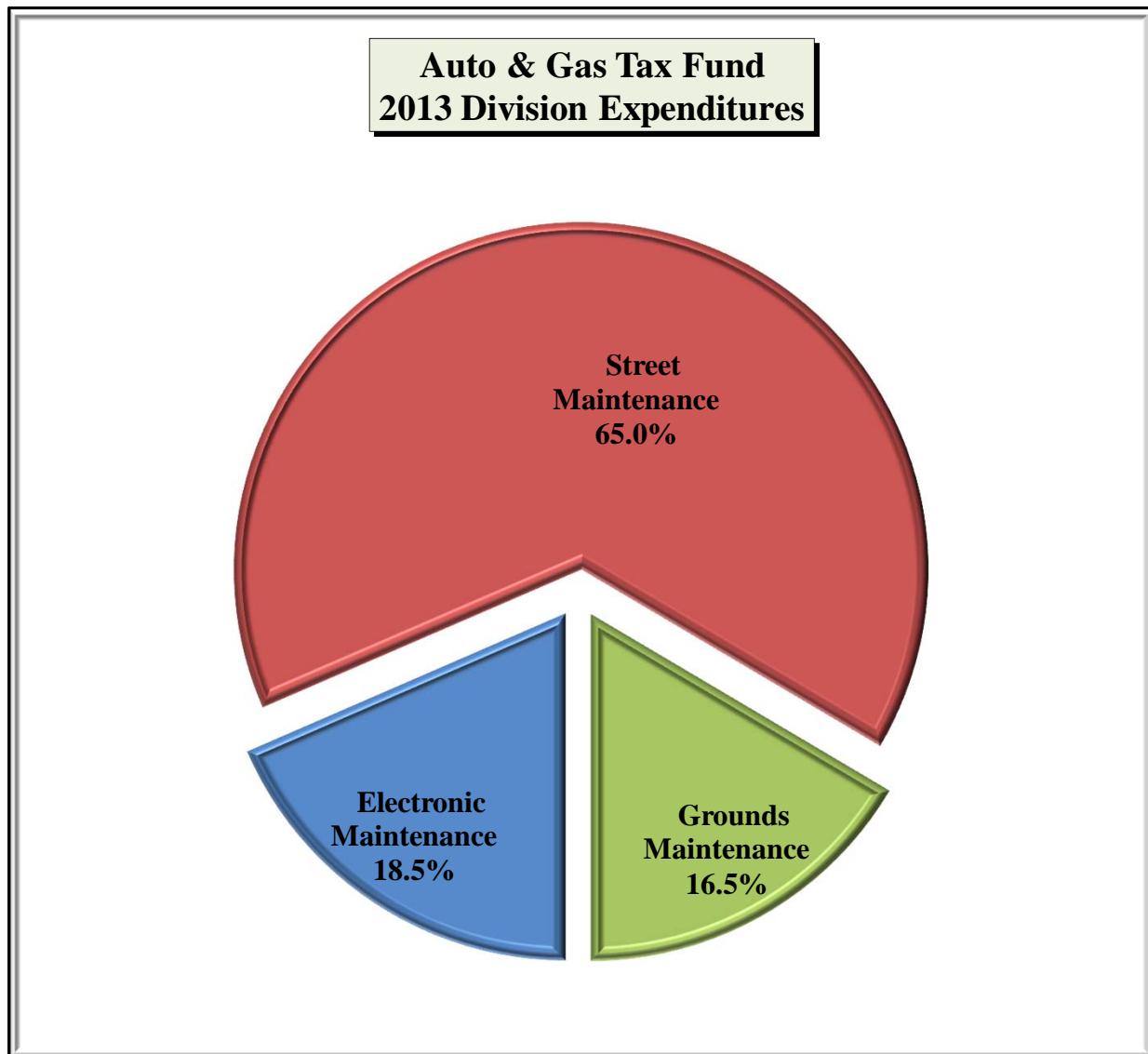
	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,378,119	\$2,104,628	\$762,628
REVENUES:			
Transfers	\$2,877,854	\$2,958,000	\$3,002,370
<b>TOTAL REVENUES</b>	<b>\$2,877,854</b>	<b>\$2,958,000</b>	<b>\$3,002,370</b>
<b>TOTAL RESOURCES</b>	<b>\$5,255,973</b>	<b>\$5,062,628</b>	<b>\$3,764,998</b>
EXPENDITURES:			
Transfers	\$3,151,345	\$4,300,000	\$3,400,000
<b>TOTAL EXPENDITURES</b>	<b>\$3,151,345</b>	<b>\$4,300,000</b>	<b>\$3,400,000</b>
ENDING BALANCE DECEMBER 31	\$2,104,628	\$762,628	\$364,998

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

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>TRANSFERS:</b>				
200.915.58275	TRANS TO GENERAL FUND	\$3,151,345	\$4,300,000	\$3,400,000
	Total - TRANSFERS	3,151,345	4,300,000	3,400,000
	Grand Total	\$3,151,345	\$4,300,000	\$3,400,000

**AUTO & GAS TAX FUND****EXPENDITURE HISTORY**

Division	2011 Actual	2012 Budget	2013 Budget
Electronic Maintenance	\$ 540,960	\$ 628,282	\$ 601,364
Street Maintenance	2,095,134	2,154,791	2,115,835
Grounds Maintenance	579,141	534,675	536,790
Total	\$ 3,215,234	\$ 3,317,748	\$ 3,253,989

**Table 4.3** Auto & Gas Tax Fund division expenditures for 2011-2013**Figure 4.6** Auto & Gas Tax Fund division expenditures for the year 2013

**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.
- Goal 2: Maintain intersection controls in operating order one-hundred percent of the time.
- Goal 3: Upgrade traffic master system to newer software.
- Goal 4: Install emergency vehicle preempt sensors in an additional 5 intersections.

**Service Measures**

	<u>2011 Actual</u>	<u>2012 Estimate</u>	<u>2013 Estimate</u>
# of traffic signal repairs	629 signal repairs	900 signal repairs	800 signal repairs
# traffic signals replaced	87 signals replaced	replace 90 signals	replace 100 signals
Average maintenance cost per intersection	\$ 1,555	\$1,400	\$1,400
# radio repairs / replaced	634 radios	200 radios	200 radios

**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.

Other duties include maintenance of over ten miles of guardrail, all sign making, replacement/repairs, and maintaining street berms on non curbed areas.

**Goals and Objectives**

- Goal 1: Continue consistent pavement repair, replacement and preventative maintenance practices. Maintenance includes crack sealing, pothole repairs and repair of larger deteriorated pavement areas. The Street Department is now actively involved in new pavement applications to various city streets.
- Goal 2: Continue contracting services for pothole repair program in conjunction with our ongoing maintenance program.
- Goal 3: Continue efficient snow removal practices and procedures.
- Goal 4: Continue our sign maintenance / replacement program
- Goal 5: Continue guardrail maintenance / replacement program

**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. This division oversees all subcontracting of sprinkler systems for the city. This division will also serve as liaison to the Tree Commission and Keep Middletown Beautiful.

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**Goals and Objectives**

Goal 1: Update landscaping requirements in the City.

Goal 2: Monitor tree removal and replacement

Goal 3 Continue to monitor for the EAB and its impact on ash trees

Goal 4: Qualify for Tree City USA for the 6th year.

Goal 5 Collaborate with the Tree Commission and Keep Middletown Beautiful for landscaping and tree replacement programs.

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**Service Measures**

	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Estimate</u>
Number of trees planted	77 trees	20 trees	20 trees
Acres of landscape maintained	50 acres	50 acres	50 acres

- The number of trees planted is also included in the Park Maintenance service measures

**FUND SUMMARY FOR FUND 210**  
**AUTO & GAS TAX FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,315,453	\$1,296,001	\$848,384
<b>REVENUES:</b>			
Intergovernmental Revenue	\$2,654,827	\$2,362,434	\$2,326,268
Interest Income	7,964	\$7,900	4,520
Radio Charges	99,903	90,351	86,458
Miscellaneous Revenue	1,734	1,500	1,500
Reimbursements	31,354	7,946	8,000
Transfers	400,000	400,000	200,000
<b>TOTAL REVENUES</b>	<b>\$3,195,782</b>	<b>\$2,870,131</b>	<b>\$2,626,746</b>
<b>TOTAL RESOURCES</b>	<b>\$4,511,235</b>	<b>\$4,166,132</b>	<b>\$3,475,130</b>
<b>EXPENDITURES:</b>			
Personal Services	\$1,281,016	\$1,310,149	\$1,185,093
Contractual Services	679,704	856,083	798,371
Commodities	475,403	568,700	638,804
Capital Outlay	779,111	582,816	631,721
<b>TOTAL EXPENDITURES</b>	<b>\$3,215,234</b>	<b>\$3,317,748</b>	<b>\$3,253,989</b>
<b>ENDING BALANCE DECEMBER 31</b>	<b>\$1,296,001</b>	<b>\$848,384</b>	<b>\$221,141</b>

**AUTO & GAS TAX FUND**  
**ELECTRONIC MAINTENANCE**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
SENIOR ELECTRONICS TECHNICIAN (184)	2	2	2
ELECTRONIC MAINTENANCE SUPERVISOR (182)	1	1	1664 HRS
<b>PERSONAL SERVICES:</b>			
210.524.51110 SALARIES & WAGES	\$174,933	\$165,265	\$152,198
210.524.51120 OVERTIME WAGES	6,342	18,392	18,392
210.524.51211 PERS	25,398	25,712	23,883
210.524.51220 WORKERS COMPENSATION	5,919	6,428	6,397
210.524.51230 GROUP HEALTH INSURANCE	42,594	39,610	29,254
210.524.51250 CLOTHING ALLOWANCE	2,095	2,100	2,100
210.524.51270 MEDICARE-CITY SHARE	1,629	1,815	2,474
210.524.51275 LIFE INSURANCE	210	211	137
Total - PERSONAL SERVICES	259,121	259,533	234,835
<b>CONTRACTUAL SERVICES:</b>			
210.524.52110 TRAVEL & TRAINING	211	0	0
210.524.52210 UTILITIES-GAS & ELECTRIC	61,729	59,000	60,770
210.524.52222 TELEPHONE LINE CHARGES	1,146	1,200	1,400
210.524.52310 MUNICIPAL GARAGE CHARGES	7,783	15,122	12,645
210.524.52510 MAINTENANCE OF EQUIPMENT	18,298	67,908	67,908
210.524.52520 MAINTENANCE OF BUILDINGS	907	6,000	6,000
210.524.52920 MEMBERSHIPS-BOOKS-PERIODICALS	302	450	450
Total - CONTRACTUAL SERVICES	90,376	149,680	149,173
<b>COMMODITIES:</b>			
210.524.53100 OFFICE SUPPLIES	790	1,200	1,200
210.524.53230 PURCHASE OF UNIFORMS	981	500	500
210.524.53250 CLEANING SUPPLIES	149	600	600
210.524.53295 TRAFFIC CONTROL SUPPLIES	53,103	52,000	52,000
210.524.53510 SUPPLIES TO MAINTAIN EQUIPMENT	30,511	42,000	42,379
210.524.53610 SMALL TOOLS & EQUIPMENT	36	600	600
210.524.53620 MAJOR TOOLS & EQUIPMENT	3,691	3,500	3,500
Total - COMMODITIES	89,260	100,400	100,779
<b>CAPITAL OUTLAY:</b>			
210.524.54310 AUTO AND TRUCKS DEPRECIATION	13,917	13,917	30,777
210.524.54350 PURCHASE OF EQUIPMENT	24,832	35,752	36,800
210.524.54360 OTHER EQUIPMENT	63,454	68,000	48,000
210.524.54370 COMPUTER SOFTWARE	0	1,000	1,000
Total - CAPITAL OUTLAY	102,203	118,669	116,577
Grand Total	\$540,960	\$628,282	\$601,364

**AUTO & GAS TAX FUND  
STREET MAINTENANCE**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>				
PUBLIC SERVICE LEADER (185)		1	1	1
EQUIPMENT OPERATOR (PW6)		2	1	1
EQUIPMENT OPERATOR (PW4)		4	5	5
MAINTENANCE WORKER (PW3)		4	4	4
SECRETARY III (190)		1	1	1
<b>PERSONAL SERVICES:</b>				
210.541.51110 SALARIES & WAGES		\$458,607	\$498,565	\$503,218
210.541.51120 OVERTIME WAGES		18,820	48,016	48,016
210.541.51211 PERS		73,042	76,521	77,173
210.541.51220 WORKERS COMPENSATION		15,907	19,130	20,671
210.541.51230 GROUP HEALTH INSURANCE		151,585	156,462	137,719
210.541.51250 CLOTHING ALLOWANCE		3,426	3,700	4,700
210.541.51270 MEDICARE-CITY SHARE		7,223	7,925	7,993
210.541.51275 LIFE INSURANCE		651	699	713
210.541.51280 AFSCME CARE PLAN		6,885	7,650	7,650
Total - PERSONAL SERVICES		736,147	818,668	807,853
<b>CONTRACTUAL SERVICES:</b>				
210.541.52111 MANDATORY TRAINING		529	500	600
210.541.52210 UTILITIES-GAS & ELECTRIC		1,522	2,600	2,100
210.541.52222 TELEPHONE LINE CHARGES		789	1,000	1,000
210.541.52310 MUNICIPAL GARAGE CHARGES		242,986	369,719	273,001
210.541.52330 RADIO MAINTENANCE		3,450	3,450	3,230
210.541.52480 OTHER PROFESSIONAL SERVICE		121,577	100,000	108,000
210.541.52510 MAINT OF EQUIPMENT		(746)	400	700
210.541.52520 MAINT OF LAND AND BUILDINGS		1,949	2,000	2,000
210.541.52820 LICENSES & PERMITS		176	300	300
210.541.52920 MEMBERSHIPS-BOOKS-PERIODICALS		160	100	100
210.541.52970 UNIFORM RENTAL SERVICE		1,982	3,200	3,000
Total - CONTRACTUAL SERVICES		374,373	483,269	394,031
<b>COMMODITIES:</b>				
210.541.53100 OFFICE SUPPLIES		600	600	800
210.541.53220 DRUGS-MEDICAL SUPPLIES		208	200	300
210.541.53230 PURCHASE OF UNIFORMS		0	200	200
210.541.53250 CLEANING SUPPLIES		0	250	200
210.541.53295 TRAFFIC CONTROL SUPPLIES		8,250	15,000	12,600
210.541.53510 SUPPLIES TO MAINTAIN EQUIPMENT		2,635	2,000	2,000
210.541.53520 SUPP TO MAINTAIN BLDGS		366,224	438,200	513,200
210.541.53610 SMALL TOOLS & EQUIPMENT		1,615	2,000	2,000
Total - COMMODITIES		379,532	458,450	531,300
<b>CAPITAL OUTLAY:</b>				
210.541.54310 AUTO AND TRUCKS DEPREC		376,323	392,454	381,226
210.541.54311 RADIO DEPRECIATION		1,950	1,950	1,425
210.541.54350 PURCHASE OF EQUIPMENT		226,809	0	0
Total - CAPITAL OUTLAY		605,082	394,404	382,651
Grand Total		\$2,095,134	\$2,154,791	\$2,115,835

**AUTO & GAS TAX FUND**  
**GROUNDS MAINTENANCE**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>				
PUBLIC WORKS SUPERINTENDENT (179)		1	1	0
PUBLIC WORKS LEADER (185)		1	1	1
GROUNDS TECHNICIAN (PW5)		1	1	1
SEASONAL MAINTENANCE WORKER (S18)		4800 HRS	0	0
<b>PERSONAL SERVICES:</b>				
210.543.51110 SALARIES & WAGES		\$203,412	\$159,113	\$93,915
210.543.51120 OVERTIME WAGES		2,780	3,510	3,510
210.543.51211 PERS		25,764	22,767	13,639
210.543.51220 WORKERS COMPENSATION		6,603	5,691	3,653
210.543.51230 GROUP HEALTH INSURANCE		39,596	33,318	24,283
210.543.51240 UNEMPLOYMENT CHARGES		2,924	2,525	0
210.543.51250 CLOTHING ALLOWANCE		1,112	1,700	1,100
210.543.51270 MEDICARE-CITY SHARE		2,590	2,358	1,413
210.543.51275 LIFE INSURANCE		201	201	127
210.543.51280 AFSCME CARE PACKAGE		765	765	765
Total - PERSONAL SERVICES		285,748	231,948	142,405
<b>CONTRACTUAL SERVICES:</b>				
210.543.52110 TRAVEL & TRAINING		25	50	50
210.543.52222 TELEPHONE LINE CHARGES		1,786	2,000	1,200
210.543.52310 MUNICIPAL GARAGE CHARGES		30,684	38,747	40,784
210.543.52330 RADIO MAINTENANCE		488	488	488
210.543.52480 OTHER PROFESSIONAL SERVICE		179,581	175,000	210,000
210.543.52520 MTN OF LAND AND BUILDINGS		2,163	6,404	2,200
210.543.52820 LICENSES & PERMITS		35	45	45
210.543.52920 MEMBERSHIPS,BOOKS,PERIODICALS		95	100	100
210.543.52970 UNIFORM RENTAL SERVICE		98	300	300
Total - CONTRACTUAL SERVICES		214,955	223,134	255,167
<b>COMMODITIES:</b>				
210.543.53100 OFFICE SUPPLIES		201	200	200
210.543.53230 PURCHASE OF UNIFORMS		191	200	200
210.543.53510 SUPPLIES TO MAINTAIN EQUIP		21	150	75
210.543.53520 SUPPLIES TO MAINTAIN BUILDINGS		1,465	4,000	1,500
210.543.53610 SMALL TOOLS & EQUIPMENT		139	300	150
210.543.53710 CHEMICALS & LAB SUPPLIES		4,595	5,000	4,600
Total - COMMODITIES		6,612	9,850	6,725
<b>CAPITAL OUTLAY:</b>				
210.543.54310 AUTOS & TRUCKS DEPR		71,511	69,428	132,178
210.543.54311 RADIO DEPRECIATION		315	315	315
Total - CAPITAL OUTLAY		71,826	69,743	132,493
Grand Total		\$579,141	\$534,675	\$536,790

**FUND SUMMARY FOR FUND 215**  
**CONSERVANCY FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$9,984	\$28,890	\$29,190
REVENUES:			
Property Taxes	\$89,705	\$89,600	\$89,600
Intergovernmental Revenue	39,767	11,200	11,200
Transfers	33,000	44,000	34,000
TOTAL REVENUES	<hr/> \$162,471	<hr/> \$144,800	<hr/> \$134,800
TOTAL RESOURCES	\$172,455	\$173,690	\$163,990
EXPENDITURES:			
Contractual Services	\$143,565	\$144,500	\$144,500
TOTAL EXPENDITURES	<hr/> \$143,565	<hr/> \$144,500	<hr/> \$144,500
ENDING BALANCE DECEMBER 31	\$28,890	\$29,190	\$19,490

**CONSERVANCY FUND**  
**MIAMI CONSERVANCY**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
CONTRACTUAL SERVICES:			
215.990.52240 BUTLER COUNTY COLLECTION FEE	\$1,664	\$2,500	\$2,500
215.990.52810 PROPERTY TAXES	141,901	142,000	142,000
Total - CONTRACTUAL SERVICES	<u>143,565</u>	<u>144,500</u>	<u>144,500</u>
Grand Total	\$143,565	\$144,500	\$144,500

## 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. 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 2013

The Health & Environment 2013 budget totals \$391,562. The Health Department has included in the 2013 budget a total of three full time positions and 1 part time Medical Director (paid by state subsidy) and one contract employee (paid by state program funds).

### Goals and Objectives

**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.
- Assess Community Health Risks Prevalence Survey.

**DEPARTMENT OF HEALTH & ENVIRONMENT****Goals and Objectives (continued)**

**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.
- 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 an integrated and effective community-based health care program.

**GOAL 3:** To continue to strive to improve housing/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 20, 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 and Retail Food Establishments.
- Through cooperative educational inspections of regulated industries, including public pools, mobile home parks, etc.

**GOAL 4:** 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.
- Serve on the Primary Health Solutions Board (Federally Qualified Health Center).

**GOAL 5:** 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**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$42,133	\$105,147	\$88,823
REVENUES:			
Intergovernmental Revenue	\$328,713	\$318,220	\$16,000
Charges for Services	206,129	180,926	178,750
Miscellaneous Revenue	29,570	50,000	71,700
Transfers	165,000	115,000	115,000
<b>TOTAL REVENUES</b>	<b>\$729,412</b>	<b>\$664,146</b>	<b>\$381,450</b>
<b>TOTAL RESOURCES</b>	<b>\$771,545</b>	<b>\$769,293</b>	<b>\$470,273</b>
EXPENDITURES:			
Personal Services	\$500,958	\$356,174	\$301,120
Contractual Services	149,871	311,296	77,504
Commodities	11,669	11,100	5,100
Capital Outlay	3,900	1,900	7,839
<b>TOTAL EXPENDITURES</b>	<b>\$666,398</b>	<b>\$680,470</b>	<b>\$391,563</b>
<b>ENDING BALANCE DECEMBER 31</b>	<b>\$105,147</b>	<b>\$88,823</b>	<b>\$78,710</b>

**HEALTH & ENVIRONMENT FUND**  
**HEALTH STATE SUBSIDY**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
MEDICAL DIRECTOR (NG)	1PT	1PT	1PT
<b>PERSONAL SERVICES:</b>			
228.031.51110 SALARIES & WAGES	\$7,356	\$7,112	\$7,640
228.031.51211 PERS	972	996	1,070
228.031.51220 WORKERS COMPENSATION	234	249	287
228.031.51270 MEDICARE-CITY SHARE	107	103	111
Total - PERSONAL SERVICES	8,669	8,460	9,108
Grand Total	\$8,669	\$8,460	\$9,108

**HEALTH & ENVIRONMENT FUND**  
**CHILD AND FAMILY SERVICES GRANT**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
OIMRI SUPERVISOR (186)	454 HRS	0	0
<b>PERSONAL SERVICES:</b>			
228.034.51110 SALARIES AND WAGES	\$4,137	\$0	\$0
228.034.51220 WORKERS COMPENSATION	336	0	0
Total - PERSONAL SERVICES	4,473	0	0
<b>CONTRACTUAL SERVICES:</b>			
228.034.52480 OTHER PROFESSIONAL SERVICES	68,294	150,500	0
Total - CONTRACTUAL SERVICES	68,294	150,500	0
<b>Grand Total</b>	<b>\$72,767</b>	<b>\$150,500</b>	<b>\$0</b>

**HEALTH & ENVIRONMENT FUND**  
**OIMRI GRANT**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
LEAD COMMUNITY HEALTH WORKER (192)	1	3120 HRS	0
CERTIFIED COMMUNITY HEALTH WORKER (195)	2100 HRS	0	0
OIMRI SUPERVISOR (186)	1626 HRS	0	0
<b>PERSONAL SERVICES:</b>			
228.035.51110 SALARIES AND WAGES	\$67,402	\$42,806	\$0
228.035.51211 PERS	9,654	5,993	0
228.035.51220 WORKERS COMPENSATION	2,801	1,498	0
228.035.51230 HEALTH INSURANCE	11,646	0	0
228.035.51270 MEDICARE - CITY SHARE	1,040	621	0
228.035.51275 LIFE INSURANCE	57	0	0
Total - PERSONAL SERVICES	92,600	50,918	0
<b>CONTRACTUAL SERVICES:</b>			
228.035.52111 MANDATORY TRAINING	8,010	7,000	0
228.035.52120 EMPLOYEE MILEAGE REIMBURSEMENT	5,146	9,000	0
228.035.52222 TELEPHONE LINE CHARGES	2,000	4,500	0
228.035.52480 OTHER PROFESSIONAL SERVICES	6,241	70,582	0
228.035.52490 OUTSIDE PRINTING	535	2,000	0
Total - CONTRACTUAL SERVICES	21,931	93,082	0
<b>COMMODITIES:</b>			
228.035.53100 OFFICE SUPPLIES	1,951	2,000	0
228.035.53285 PROGRAM SUPPLIES	6,291	4,000	0
Total - COMMODITIES	8,243	6,000	0
Grand Total	\$122,774	\$150,000	\$0

**HEALTH FUND**  
**HEALTH ADMINISTRATION**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
HEALTH COMMISSIONER (172)	1	1	1
DIRECTOR OF NURSING (179)	526 HRS	0	0
SUPERVISING SANITARIAN (181)	0	0	0
ENVIRONMENTAL DIRECTOR (179)	1	1	1
SENIOR ADMINISTRATIVE ASSISTANT (184)	1	1	1
EMERGENCY PLANNING COORDINATOR (183)	1142 HRS	0	0
SECRETARY I (193)	1820 HRS	0	0
<b>PERSONAL SERVICES:</b>			
228.450.51110 SALARIES & WAGES	\$226,702	\$201,352	\$207,379
228.450.51211 PERS	31,842	28,189	29,033
228.450.51220 WORKERS' COMPENSATION	8,377	7,047	44,592
228.450.51230 GROUP HEALTH INSURANCE	58,881	42,068	7,777
228.450.51240 UNEMPLOYMENT COMPENSATION	17,913	15,000	0
228.450.51270 MEDICARE - CITY SHARE	3,219	2,920	3,006
228.450.51275 LIFE INSURANCE	297	220	225
Total - PERSONAL SERVICES	347,231	296,796	292,012
<b>CONTRACTUAL SERVICES:</b>			
228.450.52111 MANDATORY TRAVEL & TRAINING	2,277	3,600	3,600
228.450.52120 EMPLOYEE MILEAGE REIMBURSEMENT	1,829	3,000	3,000
228.450.52222 TELEPHONE LINE CHARGES	3,344	3,000	3,000
228.450.52230 POSTAGE AND POSTAL CHARGES	134	1,800	1,800
228.450.52310 MUNICIPAL GARAGE CHARGES	2,931	2,554	2,664
228.450.52480 OTHER PROFESSIONAL SERVICE	30,174	44,800	55,000
228.450.52490 OUTSIDE PRINTING	897	1,000	1,000
228.450.52510 MAINTENANCE OF EQUIPMENT	6,521	5,440	4,840
228.450.52820 LICENSES AND PERMITS	150	820	900
228.450.52920 MEMBERSHIPS, BOOKS, PERIODICAL	1,983	1,700	1,700
Total - CONTRACTUAL SERVICES	50,241	67,714	77,504
<b>COMMODITIES:</b>			
228.450.53100 OFFICE SUPPLIES	1,876	3,000	3,000
228.450.53210 FOOD	122	150	150
228.450.53510 SUPPLIES TO MAINTAIN EQUIP	1,299	1,500	1,500
228.450.53610 SMALL TOOLS & EQUIPMENT	44	200	200
228.450.53710 CHEMICALS & LAB SUPPLIES	85	250	250
Total - COMMODITIES	3,427	5,100	5,100
<b>CAPITAL OUTLAY:</b>			
228.450.54310 AUTO & TRUCK DEPR	3,900	1,900	7,839
Total - CAPITAL OUTLAY	3,900	1,900	7,839
Grand Total	\$404,799	\$371,510	\$382,455

**FUND SUMMARY FOR FUND 229**  
**EMS FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$25,513	\$63,999	\$150,051
REVENUES:			
Miscellaneous Revenue	\$152,497	\$170,900	\$57,600
TOTAL REVENUES	<hr/> \$152,497	<hr/> \$170,900	<hr/> \$57,600
TOTAL RESOURCES	\$178,010	\$234,899	\$207,651
EXPENDITURES:			
Contractual Services	\$109,920	\$84,848	\$57,600
Capital Outlay	4,091	0	0
TOTAL EXPENDITURES	<hr/> \$114,011	<hr/> \$84,848	<hr/> \$57,600
ENDING BALANCE DECEMBER 31	\$63,999	\$150,051	\$150,051

**CITY OF MIDDLETOWN, OHIO****2013 BUDGET****EMS FUND**  
**EMS**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CONTRACTUAL SERVICES:</b>				
229.990.52480	OTHER PROFESSIONAL SERVICES	\$109,920	\$84,848	\$57,600
	Total - CONTRACTUAL SERVICES	109,920	84,848	57,600
<b>CAPITAL OUTLAY:</b>				
229.990.54400	BUILDINGS & OTHER STRUCTURES	4,091	0	0
	Total - CAPITAL OUTLAY	4,091	0	0
Grand Total		\$114,011	\$84,848	\$57,600

**FUND SUMMARY FOR FUND 238**  
**UDAG FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$134,291	\$157,601	\$149,869
REVENUES:			
Interest Income	\$1,061	\$1,260	\$1,200
Repayment of Loans	41,899	41,008	41,900
<hr/> TOTAL REVENUES	<hr/> \$42,960	<hr/> \$42,268	<hr/> \$43,100
TOTAL RESOURCES	\$177,251	\$199,869	\$192,969
EXPENDITURES:			
Capital Outlay	\$19,650	\$50,000	\$50,000
<hr/> TOTAL EXPENDITURES	<hr/> \$19,650	<hr/> \$50,000	<hr/> \$50,000
ENDING BALANCE DECEMBER 31	\$157,601	\$149,869	\$142,969

**UDAG FUND**  
**UDAG**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
238.990.54400	BUILDING IMPROVEMENTS	\$19,650	\$50,000	\$50,000
	Total - CAPITAL OUTLAY	19,650	50,000	50,000
	Grand Total	19,650	50,000	50,000

**FUND SUMMARY FOR FUND 240**  
**MUNICIPAL COURT COMPUTERIZATION**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$54,160	\$102,414	\$2,414
REVENUES:			
Fines & Forfeitures	\$68,742	\$75,000	\$70,000
<b>TOTAL REVENUES</b>	<b>\$68,742</b>	<b>\$75,000</b>	<b>\$70,000</b>
TOTAL RESOURCES	\$122,902	\$177,414	\$72,414
EXPENDITURES:			
Capital Outlay	\$20,488	\$175,000	\$70,000
<b>TOTAL EXPENDITURES</b>	<b>\$20,488</b>	<b>\$175,000</b>	<b>\$70,000</b>
ENDING BALANCE DECEMBER 31	\$102,414	\$2,414	\$2,414

**COURT COMPUTERIZATION FUND**  
**COURT COMPUTERIZATION**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CAPITAL OUTLAY:</b>				
240.990.54300	COMPUTERS & OTHER PERIPHERALS	\$20,488	\$175,000	\$70,000
	Total - CAPITAL OUTLAY	20,488	175,000	70,000
	Grand Total	\$20,488	\$175,000	\$70,000

**FUND SUMMARY FOR FUND 242**  
**LAW ENFORCEMENT TRUST FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$62,558	\$35,942	\$30,942
REVENUES:			
Fines & Forfeitures	\$2,322	\$34,000	\$5,000
<b>TOTAL REVENUES</b>	<b>\$2,322</b>	<b>\$34,000</b>	<b>\$5,000</b>
TOTAL RESOURCES	\$64,880	\$69,942	\$35,942
EXPENDITURES:			
Contractual Services	26,531	39,000	20,000
Capital Outlay	2,407	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$28,938</b>	<b>\$39,000</b>	<b>\$20,000</b>
ENDING BALANCE DECEMBER 31	\$35,942	\$30,942	\$15,942

**LAW ENFORCEMENT TRUST FUND**  
**LAW ENFORCEMENT**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CONTRACTUAL SERVICES:</b>				
242.990.52110	TRAVEL & TRAINING	\$9,147	\$15,000	\$20,000
242.990.52480	OTHER PROFESSIONAL SERVICE	17,385	24,000	0
	Total - CONTRACTUAL SERVICES	26,531	39,000	20,000
<b>CAPITAL OUTLAY:</b>				
242.990.54350	PURCHASE OF EQUIPMENT	2,407	0	0
	Total - CAPITAL OUTLAY	2,407	0	0
	Grand Total	\$28,938	\$39,000	\$20,000

**FUND SUMMARY FOR FUND 243**  
**LAW ENFORCEMENT MANDATORY DRUG FINE FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$285,681	\$269,531	\$173,531
REVENUES:			
Fines & Forfeitures	\$47,503	\$75,000	\$85,000
<b>TOTAL REVENUES</b>	<b>\$47,503</b>	<b>\$75,000</b>	<b>\$85,000</b>
TOTAL RESOURCES	\$333,184	\$344,531	\$258,531
EXPENDITURES:			
Personal Services	\$0	\$80,000	\$184,000
Contractual Services	52,000	71,000	50,000
Capital Outlay	11,653	20,000	20,000
<b>TOTAL EXPENDITURES</b>	<b>\$63,653</b>	<b>\$171,000</b>	<b>\$254,000</b>
ENDING BALANCE DECEMBER 31	\$269,531	\$173,531	\$4,531

**LAW ENFORCEMENT MANDATORY DRUG FINE FUND**  
**MANDATORY DRUG FINE**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
	PERSONAL SERVICES			
243.990.51120	OVERTIME	\$0	\$80,000	\$184,000
	Total - PERSONAL SERVICES	0	80,000	184,000
	CONTRACTUAL SERVICES:			
243.990.52480	OTHER PROFESSIONAL SERVICE	52,000	71,000	50,000
	Total - CONTRACTUAL SERVICES	52,000	71,000	50,000
	CAPITAL OUTLAY:			
243.990.54360	OTHER EQUIPMENT	11,653	20,000	20,000
	Total - CAPITAL OUTLAY	11,653	20,000	20,000
	Grand Total		\$63,653	\$171,000
				\$254,000

**FUND SUMMARY FOR FUND 245**  
**PROBATION SERVICES FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$269,900	\$288,325	\$239,487
REVENUES:			
Fines & Forfeitures	\$123,023	\$125,000	\$125,000
<b>TOTAL REVENUES</b>	<b>\$123,023</b>	<b>\$125,000</b>	<b>\$125,000</b>
TOTAL RESOURCES	\$392,923	\$413,325	\$364,487
EXPENDITURES:			
Personal Services	\$68,698	\$73,838	\$74,625
Contractual Services	34,504	78,000	53,000
Commodities	1,396	2,000	2,000
Capital Outlay	0	20,000	15,000
<b>TOTAL EXPENDITURES</b>	<b>\$104,598</b>	<b>\$173,838</b>	<b>\$144,625</b>
ENDING BALANCE DECEMBER 31	\$288,325	\$239,487	\$219,862

**PROBATION SERVICES FUND**  
**PROBATION SERVICES**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>				
PROBATION OFFICER (184)		1	1	1
<b>PERSONAL SERVICES:</b>				
245.990.51110 SALARIES AND WAGES		\$52,649	\$52,858	\$52,859
245.990.51211 PERS		7,672	7,400	7,400
245.990.51220 WORKERS COMPENSATION		1,688	1,850	1,982
245.990.51230 GROUP HEALTH INSURANCE		5,882	10,896	11,550
245.990.51270 MEDICARE - CITY SHARE		739	767	766
245.990.51275 LIFE INSURANCE		67	67	68
Total - PERSONAL SERVICES		68,698	73,838	74,625
<b>CONTRACTUAL SERVICES:</b>				
245.990.52480 OTHER PROFESSIONAL SERVICES		34,504	75,000	50,000
245.990.52490 OUTSIDE PRINTING		0	3,000	3,000
Total - CONTRACTUAL SERVICES		34,504	78,000	53,000
<b>COMMODITIES:</b>				
245.990.53100 OFFICE SUPPLIES		1,396	2,000	2,000
Total - COMMODITIES		1,396	2,000	2,000
<b>CAPITAL OUTLAY:</b>				
245.990.54300 COMPUTERS & OTHER PERIPHERALS		0	20,000	15,000
Total - CAPITAL OUTLAY		0	20,000	15,000
Grand Total		\$104,598	\$173,838	\$144,625

**FUND SUMMARY FOR FUND 246**  
**TERMINATION PAY FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$539,975	\$687,284	\$417,784
REVENUES:			
Transfers	\$510,000	\$310,000	\$155,000
<b>TOTAL REVENUES</b>	<b>\$510,000</b>	<b>\$310,000</b>	<b>\$155,000</b>
TOTAL RESOURCES	\$1,049,975	\$997,284	\$572,784
EXPENDITURES:			
Personal Services	\$362,691	\$579,500	\$476,675
<b>TOTAL EXPENDITURES</b>	<b>\$362,691</b>	<b>\$579,500</b>	<b>\$476,675</b>
ENDING BALANCE DECEMBER 31	\$687,284	\$417,784	\$96,109

**TERMINATION PAY FUND**  
**TERMINATION PAY**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
	<b>PERSONAL SERVICES:</b>			
246.990.51140	TERMINATION PAY	\$362,691	\$579,500	\$476,675
	Total - PERSONAL SERVICES	<hr/> 362,691	<hr/> 579,500	<hr/> 476,675
	Grand Total	\$362,691	\$579,500	\$476,675

**FUND SUMMARY FOR FUND 247**  
**INDIGENT DRIVER/ALCOHOL TREATMENT FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$34,269	\$27,209	\$27,209
REVENUES:			
Fines & Forfeitures	\$15,550	\$25,000	\$20,000
TOTAL REVENUES	<hr/> \$15,550	<hr/> \$25,000	<hr/> \$20,000
TOTAL RESOURCES	\$49,819	\$52,209	\$47,209
EXPENDITURES:			
Contractual Services	\$22,610	\$25,000	\$30,000
TOTAL EXPENDITURES	<hr/> \$22,610	<hr/> \$25,000	<hr/> \$30,000
ENDING BALANCE DECEMBER 31	\$27,209	\$27,209	\$17,209

**INDIGENT DRIVER/ALCOHOL TREATMENT FUND**  
**INDIGENT DRIVER/ALCOHOL TREATMENT**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
	CONTRACTUAL SERVICES:			
247.990.52480	OTHER PROFESSIONAL SERVICE	\$22,610	\$25,000	\$30,000
	Total - CONTRACTUAL SERVICES	22,610	25,000	30,000
	Grand Total	\$22,610	\$25,000	\$30,000

**FUND SUMMARY FOR FUND 248**  
**ENFORCEMENT/EDUCATION FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$32,703	\$39,775	\$33,290
REVENUES:			
Fines & Forfeitures	\$5,607	\$11,000	\$12,000
Miscellaneous	6,850	0	0
<b>TOTAL REVENUES</b>	<b>\$12,457</b>	<b>\$11,000</b>	<b>\$12,000</b>
<b>TOTAL RESOURCES</b>	<b>\$45,160</b>	<b>\$50,775</b>	<b>\$45,290</b>
EXPENDITURES:			
Personal Services	\$46	\$3,485	\$5,238
Contractual Services	3,500	5,000	5,500
Capital Outlay	1,839	9,000	9,000
<b>TOTAL EXPENDITURES</b>	<b>\$5,385</b>	<b>\$17,485</b>	<b>\$19,738</b>
<b>ENDING BALANCE DECEMBER 31</b>	<b>\$39,775</b>	<b>\$33,290</b>	<b>\$25,552</b>

**ENFORCEMENT & EDUCATION FUND**  
**ENFORCEMENT/EDUCATION**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONAL SERVICES:</b>				
248.990.51120	OVERTIME	\$46	\$2,800	\$4,200
248.990.51212	POLICE PENSION	0	546	819
248.990.51220	WORKERS COMPENSATION	0	98	158
248.990.51270	MEDICARE	0	41	61
	Total - PERSONAL SERVICES	<hr/> 46	<hr/> 3,485	<hr/> 5,238
<b>CONTRACTUAL SERVICES:</b>				
248.990.52480	OTHER PROFESSIONAL SERVICE	<hr/> 3,500	<hr/> 5,000	<hr/> 5,500
	Total - CONTRACTUAL SERVICES	<hr/> 3,500	<hr/> 5,000	<hr/> 5,500
<b>CAPITAL OUTLAY:</b>				
248.990.54360	OTHER EQUIPMENT	<hr/> 1,839	<hr/> 9,000	<hr/> 9,000
	Total - CAPITAL OUTLAY	<hr/> 1,839	<hr/> 9,000	<hr/> 9,000
	Grand Total		\$5,385	\$17,485
				\$19,738

**FUND SUMMARY FOR FUND 249**  
**CIVIC DEVELOPMENT FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$181,887	\$202,444	\$131,348
REVENUES:			
Hotel/Motel Tax	\$199,431	\$204,000	\$214,000
TOTAL REVENUES	<hr/> \$199,431	<hr/> \$204,000	<hr/> \$214,000
TOTAL RESOURCES	\$381,318	\$406,444	\$345,348
EXPENDITURES:			
Contractual Services	\$178,874	\$275,096	\$325,000
TOTAL EXPENDITURES	<hr/> \$178,874	<hr/> \$275,096	<hr/> \$325,000
ENDING BALANCE DECEMBER 31	\$202,444	\$131,348	\$20,348

**CIVIC DEVELOPMENT FUND**  
**CIVIC DEVELOPMENT**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
	CONTRACTUAL SERVICES:			
249.990.52480	OTHER PROFESSIONAL SERVICE	\$58,874	\$155,096	\$205,000
249.990.52980	MISC CONTRACTUAL SERVICES	120,000	120,000	120,000
	Total - CONTRACTUAL SERVICES	<hr/> 178,874	<hr/> 275,096	<hr/> 325,000
	Grand Total	\$178,874	\$275,096	\$325,000

## 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, victims' 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**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$556,491	\$560,411	\$525,124
REVENUES:			
Charges for Services	\$26	\$0	\$0
Fines and Forfeitures	1,286,138	1,290,094	1,302,995
Miscellaneous Revenue	3,075	20,837	21,254
Transfers	400,000	300,000	300,000
<b>TOTAL REVENUES</b>	<b>\$1,689,239</b>	<b>\$1,610,931</b>	<b>\$1,624,249</b>
<b>TOTAL RESOURCES</b>	<b>\$2,245,730</b>	<b>\$2,171,342</b>	<b>\$2,149,373</b>
EXPENDITURES:			
Personal Services	\$1,432,069	\$1,456,501	\$1,501,682
Contractual Services	109,628	123,178	126,435
Commodities	7,705	9,200	9,000
Capital Outlay	135,918	57,339	75,327
<b>TOTAL EXPENDITURES</b>	<b>\$1,685,320</b>	<b>\$1,646,218</b>	<b>\$1,712,444</b>
<b>ENDING BALANCE DECEMBER 31</b>	<b>\$560,411</b>	<b>\$525,124</b>	<b>\$436,929</b>

**CITY OF MIDDLETOWN, OHIO**

**2013 BUDGET**

**MUNICIPAL COURT FUND**  
**MUNICIPAL COURT**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>				
JUDGE (NG)		1	1	1
DIRECTOR COURT SERVICES/CLERK OF COURTS (170)		1	1	1
DEPUTY CHIEF/CHIEF PROBATION OFFICER (178)		1	2	2
DEPUTY CLERK I (190 - 189)		6	6	6
DEPUTY CLERK II (188)		4	4	4
CHIEF DEPUTY CLERK (186)		1	1	1
BAILIFF (187)		2	2	2
CHIEF BAILIFF (178)		1	1	1
PROBATION OFFICER (184)		2	1	1
ADM SECRETARY/COURT REPORTER (187)		1	1	1
PART-TIME EMPLOYEE		5 PT	5PT	5PT
<b>PERSONAL SERVICES</b>				
250.120.51110 SALARIES & WAGES		\$980,539	\$1,005,506	\$1,017,066
250.120.51211 PERS		140,619	140,771	142,389
250.120.51220 WORKERS' COMPENSATION		33,284	35,193	38,140
250.120.51230 HEALTH INSURANCE		263,989	257,590	286,384
250.120.51260 VEHCILE ALLOWANCE		0	3,300	3,300
250.120.51270 MEDICARE - CITY SHARE		12,464	12,916	13,084
250.120.51275 LIFE INSURANCE		1,174	1,225	1,319
Total - PERSONAL SERVICES		1,432,069	1,456,501	1,501,682
<b>CONTRACTUAL SERVICES</b>				
250.120.52111 MANDATORY TRAININC		3,714	5,000	5,000
250.120.52120 EMPLOYEE MILEAGE REIMBURSEMENT		129	250	250
250.120.52222 TELEPHONE LINE CHARGES		4,900	6,000	5,000
250.120.52230 POSTAGE & POSTAL CHARGES		24,807	25,000	20,000
250.120.52310 MUNICIPAL GARAGE CHARGES		14,997	15,693	17,950
250.120.52330 RADIO MAINTENANCE		1,546	1,545	1,545
250.120.52410 LEGAL SERVICES		15,704	23,000	30,000
250.120.52420 MEDICAL SERVICES		3,095	5,000	3,000
250.120.52427 INTERPRETOR SERVICES		5,537	9,500	6,000
250.120.52480 OTHER PROFESSIONAL SERVICES		4,070	1,000	5,000
250.120.52490 OUTSIDE PRINTING		7,047	9,000	9,000
250.120.52510 MAINTENANCE OF EQUIPMENT		6,858	4,500	6,000
250.120.52835 PREPAID COURT COST/FEES		1,691	3,000	2,000
250.120.52910 LAUNDRY		15	50	50
250.120.52920 MEMBERSHIPS,BOOKS,PERIODICALS		11,889	10,000	11,000
250.120.52960 EMPLOYEE TUITION REIMBURSEMENT		0	1,000	1,000
250.120.52980 MISC CONTRACTUAL SERVICE		3,628	3,640	3,640
Total - CONTRACTUAL SERVICES		109,628	123,178	126,435
<b>COMMODITIES:</b>				
250.120.53100 OFFICE SUPPLIES		5,060	6,000	6,000
250.120.53210 FOOD		39	300	300
250.120.53230 PURCHASE OF UNIFORMS		2,204	2,200	2,500
250.120.53510 SUPPLIES TO MAINTAIN EQUIP		0	200	100
250.120.53610 SMALL TOOLS & EQUIPMENT		402	500	100
Total - COMMODITIES		7,705	9,200	9,000
<b>CAPITAL OUTLAY</b>				
250.120.54310 AUTOS & TRUCKS DEPRECIATION		4,300	4,300	22,288
250.120.54311 RADIO DEPRECIATION		1,039	1,039	1,039
250.120.54320 OFFICE MACHINERY & EQUIPMENT		161	2,000	2,000
250.120.54400 BUILDINGS AND STRUCTURES		130,418	50,000	50,000
Total - CAPITAL OUTLAY		135,918	57,339	75,327
Grand Total		\$1,685,320	\$1,646,218	\$1,712,444

**FUND SUMMARY FOR FUND 251**  
**POLICE GRANT FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$177,769	\$168,419	\$188,880
<b>REVENUES:</b>			
Intergovernmental	\$82,051	\$164,976	\$164,976
Interest Income	1,206	2,311	2,324
Reimbursements	8,740	18,150	0
<b>TOTAL REVENUES</b>	<b>\$91,997</b>	<b>\$185,437</b>	<b>\$167,300</b>
<b>TOTAL RESOURCES</b>	<b>\$269,766</b>	<b>\$353,856</b>	<b>\$356,180</b>
<b>EXPENDITURES:</b>			
Personal Services	\$9,299	\$0	\$50,125
Contractual Services	18,273	0	0
Capital Outlay	73,775	164,976	27,656
<b>TOTAL EXPENDITURES</b>	<b>\$101,347</b>	<b>\$164,976</b>	<b>\$77,781</b>
<b>ENDING BALANCE DECEMBER 31</b>	<b>\$168,419</b>	<b>\$188,880</b>	<b>\$278,399</b>

**POLICE GRANT FUND**  
**POLICE GRANTS**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>LOCAL POLICE GRANT</b>				
	CONTRACTUAL SERVICES:			
251.989.52110	TRAVEL AND TRAINING	\$18,273	\$0	\$0
	Total - CONTRACTUAL SERVICES	18,273	0	0
<b>STEP GRANT</b>				
	PERSONAL SERVICES			
251.037.51120	OVERTIME WAGES	9,299	0	40,670
251.037.51212	POLICE PENSION	0	0	7,930
251.037.51220	WORKERS COMPENSATION	0	0	1,525
251.056.54360	OTHER EQUIPMENT	0	0	590
	Total - PERSONAL SERVICES	9,299	0	50,715
<b>BALLISTIC VEST GRANT 2010</b>				
	CAPITAL OUTLAY:			
251.047.54360	OTHER EQUIPMENT	29,159	0	0
	Total - CAPITAL OUTLAY	29,159	0	0
<b>JAG BYRNE MEMORIAL GRANT</b>				
	CAPITAL OUTLAY:			
251.064.54361	OTHER EQUIPMENT-2010 GRANT	34,544	100,228	0
251.064.54363	OTHER EQUIPMENT-2011 GRANT	0	37,070	21,870
	Total - CAPITAL OUTLAY	34,544	137,298	21,870
<b>911 EQUIPMENT GRANT</b>				
	CAPITAL OUTLAY:			
251.990.54360	OTHER EQUIPMENT	10,072	0	0
	Total - CAPITAL OUTLAY	10,072	0	0
<b>LOCAL SOLICITATION 2010</b>				
	CAPITAL OUTLAY:			
251.047.54362	OTHER EQUIPMENT	0	27,678	5,196
	Total - CAPITAL OUTLAY	0	27,678	5,196
	Grand Total	\$101,347	\$164,976	\$77,781

**FUND SUMMARY FOR FUND 252**  
**COURT IDIAM FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$9,594	\$14,824	\$9,824
REVENUES:			
Fines & Forfeitures	\$5,230	\$10,000	\$11,000
<b>TOTAL REVENUES</b>	<b>\$5,230</b>	<b>\$10,000</b>	<b>\$11,000</b>
TOTAL RESOURCES	\$14,824	\$24,824	\$20,824
EXPENDITURES:			
Contractual Services	\$0	\$15,000	\$20,000
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$20,000</b>
ENDING BALANCE DECEMBER 31	\$14,824	\$9,824	\$824

**COURT IDIAM FUND**  
**IDIAM PROJECTS**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
252.990.52480	CONTRACTUAL SERVICES:			
	OTHER PROFESSIONAL SERVICES	\$0	\$15,000	\$20,000
	Total - CONTRACTUAL SERVICES	0	15,000	20,000
	Grand Total	\$0	\$15,000	\$20,000

**FUND SUMMARY FOR FUND 253**  
**COURT SPECIAL PROJECTS FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$418,446	\$547,166	\$447,166
REVENUES:			
Fines & Forfeitures	\$143,064	\$150,000	\$150,000
TOTAL REVENUES	<hr/> \$143,064	<hr/> \$150,000	<hr/> \$150,000
TOTAL RESOURCES	\$561,510	\$697,166	\$597,166
EXPENDITURES:			
Contractual Services	\$9,885	\$25,000	\$25,000
Capital Outlay	4,459	225,000	125,000
TOTAL EXPENDITURES	<hr/> \$14,344	<hr/> \$250,000	<hr/> \$150,000
ENDING BALANCE DECEMBER 31	\$547,166	\$447,166	\$447,166

**COURT SPECIAL PROJECTS FUND**  
**COURT SPECIAL PROJECTS**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
CONTRACTUAL SERVICES:				
253.990.52480	OTHER PROFESSIONAL SERVICES	\$9,885	\$25,000	\$25,000
	Total - CONTRACTUAL SERVICES	9,885	25,000	25,000
CAPITAL OUTLAY:				
253.990.54360	OTHER EQUIPMENT	4,459	225,000	125,000
	Total - CAPITALY OUTLAY	4,459	225,000	125,000
Grand Total		\$14,344	\$250,000	\$150,000

**FUND SUMMARY FOR FUND 260**  
**NUISANCE ABATEMENT FUND**

	2011 BUDGET	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$188,812	\$163,812
REVENUES:			
Property Tax Assessments	\$187,785	\$200,000	\$200,000
Intergovernmental	0	0	2,400,000
Charges for Services	15,954	0	0
TOTAL REVENUES	<hr/> \$203,739	<hr/> \$200,000	<hr/> \$2,600,000
TOTAL RESOURCES	\$203,739	\$388,812	\$2,763,812
EXPENDITURES:			
Contractual Services	\$14,927	\$225,000	\$2,575,000
TOTAL EXPENDITURES	<hr/> \$14,927	<hr/> \$225,000	<hr/> \$2,575,000
ENDING BALANCE DECEMBER 31	\$188,812	\$163,812	\$188,812

**NUISANCE ABATEMENT FUND**  
**NUISANCE ABATEMENT**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
	CONTRACTUAL SERVICES:			
260.115.52480	OTHER PROFESSIONAL SERVICES	\$0	\$25,000	\$25,000
260.115.52487	NUISANCE ENFORCEMENT	14,927	200,000	150,000
260.115.52530	DEMOLITION COSTS	0	0	2,400,000
	Total - CONTRACTUAL SERVICES	14,927	225,000	2,575,000
	Grand Total		\$14,927	\$225,000
				\$2,575,000

# **Section 5**

## **DEBT SERVICE FUNDS**

**DEBT SERVICE****EXPENDITURES BY FUND**

Fund	Actual 2011	Budget 2012	Budget 2013	\$ Increase (Decrease)	% Increase (Decrease)
General Obligation Bond Retirement	\$2,944,885	\$3,124,975	\$2,621,725	(\$503,250)	-16.1%
Special Assessment Bond Retirement	\$344,486	\$395,752	\$417,697	\$21,945	5.5%
East End/Towne Blvd. Tax Increment Financing	\$142,828	\$197,300	\$578,914	\$381,614	193.4%
Downtown Tax Increment Financing	\$10,000	\$10,450	\$450	(\$10,000)	-95.7%
Aeronca Tax Increment Financing	\$0	\$36	\$36	\$0	0.0%
Airport/Riverfront Tax Increment Financing	\$0	\$35	\$35	\$0	0.0%
N Miller Road Tax Increment Financing	\$0	\$240	\$240	\$0	0.0%
Towne Mall/Hospital Tax Increment Financing	\$420,834	\$364,340	\$687,175	\$322,835	88.6%
N Renaissance Tax Increment Financing	\$161,261	\$213,974	\$244,974	\$31,000	14.5%
S Renaissance Tax Increment Financing	\$187,211	\$263,720	\$214,320	(\$49,400)	-18.7%
Manchester Rd Tax Increment Financing	\$0	\$225	\$225	\$0	0.0%
Made Industrial Park Tax Increment Financing	\$0	\$9	\$9	\$0	0.0%
<b>Total</b>	<b>\$4,211,505</b>	<b>\$4,571,056</b>	<b>\$4,765,800</b>	<b>\$194,744</b>	<b>4.3%</b>

**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. Refer to Table 5.2 for scheduled payments in 2013.

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.

**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.

**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.

**East End/Towne Blvd. Tax Increment Financing Fund**

To account for the annual tax increment payments and associated costs that will be used

**Aeronca 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. This TIF district is for specific properties located between Germantown Road and Carmody Boulevard.

**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 in this area. This TIF district encompasses a small portion of downtown Middletown 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 North Breiel Boulevard, North 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 in this area. This area includes specific properties from State Route 122 near Union Road to Cincinnati Dayton Road.

**Renaissance 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 Renaissance area. This area includes 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. This area includes properties located in the Brass Bell 1 subdivision.

**Manchester 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 Manchester Road in Warren County.

*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 made from General Bond Retirement Fund and associated Tax Increment Funds)

GENERAL OBLIGATION DEBT		Maturity	Outstanding as of December 31, 2012			Scheduled Payments for 2013		
Bond Issues	Year	Principal	Interest	Total	Principal	Interest	Total	
Capital Improvements	2016	\$578,690	\$46,774	\$625,464	\$136,996	\$18,111	\$155,107	
Court of Appeals	2023	2,525,000	638,855	\$3,163,855	190,000	97,340	\$287,340	
Downtown Improvements	2019	5,051,112	768,774	\$5,819,886	652,536	176,316	\$828,852	
Union Road Land	2023	3,560,000	996,029	\$4,556,029	260,000	152,841	\$412,841	
Recreation	2013	48,835	1,453	\$49,888	48,435	1,453	\$49,888	
SR 122/I-75/Towne Blvd.	2025	590,000	188,353	\$778,353	35,000	24,620	\$59,620	
Towne Blvd Extension	2022	1,965,000	476,325	\$2,441,325	165,000	80,994	\$245,994	
Transportation Improvem.	2013	284,877	8,546	\$293,423	284,877	8,546	\$293,423	
SR 122/I-75 Interchange	2029	5,810,000	2,468,983	\$8,278,983	255,000	234,435	\$489,435	
Greentree Health & Science Academy	2031	5,100,000	3,227,276	\$8,327,276	210,000	269,038	\$479,038	
Parking Garage/Flat Lot	2021	830,000	118,600	\$948,600	85,000	21,188	\$106,188	
TOTALS		\$26,343,113	\$8,939,967	\$35,283,080	\$2,322,843	\$1,084,881	\$3,407,724	

**DEBT TABLE**  
**Principal Amounts of Outstanding Debt; Leeway for Additional Debt Within Direct Debt Limitations**

A. Total debt:		\$46,753,644
B. Exempt debt:		
Category	Outstanding Principal	
Landfill	\$250,923	
Income Tax	6,421,112	
Special Assessment	2,221,743	
Water	1,444,653	
Sewer	6,415,000	
Other	2,525,000	
Tax Increment Financing	1,965,000	
Recreation	876,310	
Total exempt debt:		\$22,119,741
C. Total non-exempt debt [A minus B]:		\$24,633,903
D. 5½% of tax valuation (unvoted non-exempt debt limitation):		\$46,435,186
E. Total non-exempt limited tax bonds and notes outstanding:		
Bonds	\$24,633,903	\$24,633,903
F. Debt leeway within 5½% unvoted debt limitation [D minus E]:		*\$21,801,283
G. 10½% of tax valuation (voted and unvoted debt limitation):		\$88,648,991
H. Total non-exempt bonds and notes outstanding:		
Bonds	\$22,576,990	\$24,633,903
Notes	\$2,056,913	
I. Debt leeway within 10½% debt limitation [G minus H]:		*\$64,015,088

\* 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 ordinance 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:

<b>Debt Limitation</b>	<b>Non-Exempt Debt Outstanding</b>	<b>Additional Debt Capacity Within Limitation</b>
10½% = \$88,648,991	\$24,633,903	\$64,015,088
5½% = \$46,435,186	\$24,633,903	\$21,801,283

**FUND SUMMARY FOR FUND 305**  
**GENERAL OBLIGATION BOND RETIREMENT FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$328,659	\$214,675	\$181,788
REVENUES:			
Rentals & Leases	\$405,146	\$662,576	\$766,378
Transfers	2,425,755	2,429,512	1,874,560
<b>TOTAL REVENUES</b>	<b>\$2,830,901</b>	<b>\$3,092,088</b>	<b>\$2,640,938</b>
TOTAL RESOURCES	\$3,159,560	\$3,306,763	\$2,822,726
EXPENDITURES:			
Contractual Services	\$0	\$10,000	\$10,000
Debt Service	2,944,885	3,114,975	2,611,725
<b>TOTAL EXPENDITURES</b>	<b>\$2,944,885</b>	<b>\$3,124,975</b>	<b>\$2,621,725</b>
ENDING BALANCE DECEMBER 31	\$214,675	\$181,788	\$201,001

**GENERAL OBLIGATION BOND RETIREMENT FUND**  
**GENERAL OBLIGATION BOND DEBT SERVICE**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
CONTRACTUAL SERVICES:				
305.901.52410	LEGAL SERVICES	\$0	\$10,000	\$10,000
	Total - CONTRACTUAL SERVICES	0	10,000	10,000
DEBT SERVICE:				
305.901.57110	BOND PRINCIPAL	1,744,280	1,962,246	1,867,843
305.901.57310	INTEREST ON BONDS	1,200,605	1,152,729	743,882
	Total - DEBT SERVICE	2,944,885	3,114,975	2,611,725
	Grand Total	\$2,944,885	\$3,124,975	\$2,621,725

**FUND SUMMARY FOR FUND 325**  
**SPECIAL ASSESSMENT BOND RETIREMENT FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$34,260	\$114,160	\$113,408
REVENUES:			
Property Tax Payments	\$428,373	\$395,000	\$380,000
Miscellaneous	(3,987)	0	35,000
<hr/> TOTAL REVENUES	<hr/> \$424,386	<hr/> \$395,000	<hr/> \$415,000
TOTAL RESOURCES	\$458,646	\$509,160	\$528,408
EXPENDITURES:			
Debt Service	\$344,486	\$395,752	\$417,697
<hr/> TOTAL EXPENDITURES	<hr/> \$344,486	<hr/> \$395,752	<hr/> \$417,697
ENDING BALANCE DECEMBER 31	\$114,160	\$113,408	\$110,711

**SPECIAL ASSESSMENT BOND RETIREMENT FUND**  
**SPECIAL ASSESSMENT DEBT SERVICE**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
DEBT SERVICE:				
325.901.57110	BOND PRINCIPAL	\$217,300	\$256,791	\$291,224
325.901.57130	REGISTRAR/TRUSTEE FEES	0	10,000	10,000
325.901.57310	INTEREST ON BONDS	127,186	128,961	116,473
	Total - DEBT SERVICE	344,486	395,752	417,697
	Grand Total	\$344,486	\$395,752	\$417,697

**FUND SUMMARY FOR FUND 340**  
**EAST END / TOWNE BLVD. TAX INCREMENT FINANCING FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$219,211	\$314,475	\$357,175
REVENUES:			
TIF Payments	\$238,092	\$240,000	\$240,000
TOTAL REVENUES	<hr/> \$238,092	<hr/> \$240,000	<hr/> \$240,000
TOTAL RESOURCES	\$457,303	\$554,475	\$597,175
EXPENDITURES:			
Contractual Services	\$67,828	\$183,300	\$183,300
Capital Outlay	0	14,000	90,000
Debt Service	75,000	0	305,614
TOTAL EXPENDITURES	<hr/> \$142,828	<hr/> \$197,300	<hr/> \$578,914
ENDING BALANCE DECEMBER 31	\$314,475	\$357,175	\$18,261

**EAST END/TOWNE BLVD TAX INCREMENT DISTRICT FUND**  
**EAST END/TOWNE BLVD TIF**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CONTRACTUAL SERVICES:</b>				
340.990.52240	BUTLER CO. AUDITOR COLL FEES	\$5,066	\$7,050	\$7,050
340.990.52241	SCHOOL DISTRICT REIMBURSEMENTS	62,762	176,250	176,250
	Total - CONTRACTUAL SERVICES	67,828	183,300	183,300
<b>CAPITAL OUTLAY:</b>				
340.990.54520	STREETS & HIGHWAYS	0	14,000	90,000
	Total - CAPITAL OUTLAY	0	14,000	90,000
<b>DEBT SERVICE:</b>				
340.990.57110	BOND PRINCIPAL	75,000	0	200,000
340.990.57310	INTEREST ON BONDS	0	0	105,614
	Total - DEBT SERVICE	75,000	0	305,614
	Grand Total	\$142,828	\$197,300	\$578,914

**FUND SUMMARY FOR FUND 345**  
**DOWNTOWN TAX INCREMENT FINANCING FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$13,343	\$16,463	\$21,013
REVENUES:			
TIF Payments	\$13,120	\$15,000	\$15,000
TOTAL REVENUES	<hr/> \$13,120	<hr/> \$15,000	<hr/> \$15,000
TOTAL RESOURCES	\$26,463	\$31,463	\$36,013
EXPENDITURES:			
Contractual Services	\$0	\$450	\$450
Debt Service	10,000	10,000	0
TOTAL EXPENDITURES	<hr/> \$10,000	<hr/> \$10,450	<hr/> \$450
ENDING BALANCE DECEMBER 31	\$16,463	\$21,013	\$35,563

**DOWNTOWN TAX INCREMENT DISTRICT FUND**  
**DOWNTOWN TIF**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CONTRACTUAL SERVICES:</b>			
345.990.52240 COUNTY AUDITOR FEES	\$0	\$450	\$450
Total - CONTRACTUAL SERVICES	0	450	450
<b>DEBT SERVICE:</b>			
345.990.57110 BOND PRINCIPAL	10,000	10,000	0
Total - DEBT SERVICE	10,000	10,000	0
Grand Total	\$10,000	\$10,450	\$450

**FUND SUMMARY FOR FUND 350**  
**AERONCA TAX INCREMENT FINANCING FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,944	\$4,423	\$5,592
REVENUES:			
TIF Payments	\$2,479	\$1,205	\$1,205
TOTAL REVENUES	<hr/> \$2,479	<hr/> \$1,205	<hr/> \$1,205
TOTAL RESOURCES	\$4,424	\$5,628	\$6,797
EXPENDITURES:			
Contractual Services	\$0	\$36	\$36
TOTAL EXPENDITURES	<hr/> \$0	<hr/> \$36	<hr/> \$36
ENDING BALANCE DECEMBER 31	\$4,423	\$5,592	\$6,761

**AERONCA TAX INCREMENT FINANCING FUND**  
**AERONCA TIF**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
	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**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,664	\$3,834	\$4,969
REVENUES:			
TIF Payments	\$1,170	\$1,170	\$1,170
TOTAL REVENUES	<hr/> \$1,170	<hr/> \$1,170	<hr/> \$1,170
TOTAL RESOURCES	\$3,834	\$5,004	\$6,139
EXPENDITURES:			
Contractual Services	\$0	\$35	\$35
TOTAL EXPENDITURES	<hr/> \$0	<hr/> \$35	<hr/> \$35
ENDING BALANCE DECEMBER 31	\$3,834	\$4,969	\$6,104

**AIRPORT/RIVERFRONT TAX INCREMENT DISTRICT FUND**  
**AIRPORT/RIVERFRONT TIF**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
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**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$22,643	\$30,295	\$38,055
REVENUES:			
TIF Payments	\$7,652	\$8,000	\$8,000
<b>TOTAL REVENUES</b>	<b>\$7,652</b>	<b>\$8,000</b>	<b>\$8,000</b>
TOTAL RESOURCES	\$30,295	\$38,295	\$46,055
EXPENDITURES:			
Contractual Services	\$0	\$240	\$240
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$240</b>	<b>\$240</b>
ENDING BALANCE DECEMBER 31	\$30,295	\$38,055	\$45,815

**MILLER ROAD NORTH TAX INCREMENT DISTRICT FUND**  
**MILLER ROAD TIF**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
	CONTRACTUAL SERVICES:			
360.990.52240	COUNTY AUDITOR FEES	\$0	\$240	\$240
	Total - CONTRACTUAL SERVICE	0	240	240
	Grand Total	\$0	\$240	\$240

**FUND SUMMARY FOR FUND 370**  
**TOWNE MALL/HOSPITAL TAX INCREMENT FINANCING FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$127,339	\$117,163	\$277,823
REVENUES:			
TIF Payments	\$410,658	\$525,000	\$525,000
TOTAL REVENUES	<hr/> \$410,658	<hr/> \$525,000	<hr/> \$525,000
TOTAL RESOURCES	\$537,997	\$642,163	\$802,823
EXPENDITURES:			
Contractual Services	\$295,834	\$314,340	\$314,340
Debt Service	125,000	50,000	372,835
TOTAL EXPENDITURES	<hr/> \$420,834	<hr/> \$364,340	<hr/> \$687,175
ENDING BALANCE DECEMBER 31	\$117,163	\$277,823	\$115,648

**TOWNE MALL/HOSPITAL TAX INCREMENT DISTRICT FUND**  
**TOWNE MALL/HOSPITAL TIF**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
CONTRACTUAL SERVICES:			
370.990.52240 COUNTY AUDITOR FEES	\$7,542	\$12,090	\$12,090
370.990.52241 SCHOOL DISTRICT REIMBURSEMENTS	288,291	302,250	302,250
Total - CONTRACTUAL SERVICES	<hr/> 295,834	<hr/> 314,340	<hr/> 314,340
DEBT SERVICE:			
370.990.57110 BOND PRINCIPAL	125,000	50,000	200,000
370.990.57310 INTEREST ON BONDS	0	0	172,835
Total - DEBT SERVICE	<hr/> 125,000	<hr/> 50,000	<hr/> 372,835
Grand Total	\$420,834	\$364,340	\$687,175

**FUND SUMMARY FOR FUND 371**  
**RENAISSANCE NORTH TAX INCREMENT FINANCING FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$125,622	\$131,941	\$83,467
REVENUES:			
TIF Payments	\$167,580	\$165,500	\$165,500
TOTAL REVENUES	<hr/> \$167,580	<hr/> \$165,500	<hr/> \$165,500
TOTAL RESOURCES	\$293,201	\$297,441	\$248,967
EXPENDITURES:			
Contractual Services	\$111,261	\$128,974	\$128,974
Debt Service	50,000	85,000	116,000
TOTAL EXPENDITURES	<hr/> \$161,261	<hr/> \$213,974	<hr/> \$244,974
ENDING BALANCE DECEMBER 31	\$131,941	\$83,467	\$3,993

**RENAISSANCE NORTH TAX INCREMENT DISTRICT FUND**  
**RENAISSANCE NORTH TIF**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CONTRACTUAL SERVICES:</b>			
371.990.52240 COUNTY AUDITOR FEES	\$3,570	\$4,961	\$4,961
371.990.52241 SCHOOL DISTRICT REIMBURSEMENTS	107,691	124,013	124,013
Total - CONTRACTUAL SERVICES	111,261	128,974	128,974
<b>DEBT SERVICE:</b>			
371.901.57110 BOND PRINCIPAL	50,000	85,000	55,000
371.901.57310 INTEREST ON BONDS	0	0	61,000
Total - DEBT SERVICE	50,000	85,000	116,000
Grand Total	\$161,261	\$213,974	\$244,974

**FUND SUMMARY FOR FUND 372**  
**RENAISSANCE SOUTH TAX INCREMENT FINANCING FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$16,037	\$104,271	\$114,551
REVENUES:			
TIF Payments	\$275,446	\$274,000	\$274,000
TOTAL REVENUES	<hr/> \$275,446	<hr/> \$274,000	<hr/> \$274,000
TOTAL RESOURCES	\$291,482	\$378,271	\$388,551
EXPENDITURES:			
Contractual Services	\$181,211	\$213,720	\$213,720
Debt Service	6,000	50,000	600
TOTAL EXPENDITURES	<hr/> \$187,211	<hr/> \$263,720	<hr/> \$214,320
ENDING BALANCE DECEMBER 31	\$104,271	\$114,551	\$174,231

**RENAISSANCE SOUTH TAX INCREMENT DISTRICT FUND**  
**RENAISSANCE SOUTH TIF**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CONTRACTUAL SERVICES:</b>				
372.990.52240	COUNTY AUDITOR FEES	\$6,870	\$8,220	\$8,220
372.990.52241	SCHOOL DISTRICT REIMBURSEMENTS	174,341	205,500	205,500
	Total - CONTRACTUAL SERVICES	<hr/> 181,211	<hr/> 213,720	<hr/> 213,720
<b>DEBT SERVICE:</b>				
372.901.57110	BOND PRINCIPAL	<hr/> 6,000	<hr/> 50,000	<hr/> 600
	Total - DEBT SERVICE	<hr/> 6,000	<hr/> 50,000	<hr/> 600
	Grand Total	\$187,211	\$263,720	\$214,320

**FUND SUMMARY FOR FUND 374**  
**MANCHESTER ROAD TAX INCREMENT DISTRICT FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$378	\$378	\$453
REVENUES:			
TIF Payments	\$0	\$300	\$300
TOTAL REVENUES	<hr/> \$0	<hr/> \$300	<hr/> \$300
TOTAL RESOURCES	\$378	\$678	\$753
EXPENDITURES:			
Contractual Services	\$0	\$225	\$225
TOTAL EXPENDITURES	<hr/> \$0	<hr/> \$225	<hr/> \$225
ENDING BALANCE DECEMBER 31	\$378	\$453	\$528

**MANCHESTER ROAD TAX INCREMENT DISTRICT FUND**  
**MANCHESTER RD TIF**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
CONTRACTUAL SERVICES:			
374.990.52240 COUNTY AUDITOR FEES	\$0	\$0	\$0
374.990.52241 SCHOOL DISTRICT REIMBURSEMENTS	0	225	225
Total - CONTRACTUAL SERVICES	<hr/> 0	<hr/> 225	<hr/> 225
Grand Total	\$0	\$225	\$225

**FUND SUMMARY FOR FUND 376**  
**MADE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$287	\$287	\$565
REVENUES:			
TIF Payments	\$0	\$287	\$287
TOTAL REVENUES	<hr/> \$0	<hr/> \$287	<hr/> \$287
TOTAL RESOURCES	\$287	\$574	\$852
EXPENDITURES:			
Contractual Services	\$0	\$9	\$9
TOTAL EXPENDITURES	<hr/> \$0	<hr/> \$9	<hr/> \$9
ENDING BALANCE DECEMBER 31	\$287	\$565	\$843

**MADE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND**  
**MADE INDUSTRIAL PARK TIF**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
	CONTRACTUAL SERVICES:			
376.990.52240	COUNTY AUDITOR FEES	\$0	\$9	\$9
	Total - CONTRACTUAL SERVICES	0	9	9
	Grand Total	\$0	\$9	\$9



# **Section 6**

# **CAPITAL IMPROVEMENT FUNDS**

## CAPITAL IMPROVEMENTS

### EXPENDITURES BY FUND

Fund	2011 Actual	Budget 2012	Budget 2013	\$ Increase (Decrease)	% Increase (Decrease)
Capital Improvement Fund	\$3,262,499	\$4,383,008	\$5,575,000	\$1,191,992	27.2%
Acquisition for Parks	33,146	80,000	0	(80,000)	-100.0%
East End Improvements	4,913,481	217,367	0	(217,367)	-100.0%
Downtown Improvements	2,917,836	207,654	2,397,685	2,190,031	1054.7%
Airport Improvement	80,465	170,000	75,000	(95,000)	-55.9%
Water Capital Reserve	1,088,741	833,000	1,540,000	707,000	84.9%
Storm Water Capital Reserve	559,089	1,050,000	1,050,000	0	0.0%
Sewer Capital Reserve	1,222,736	850,000	4,080,000	3,230,000	380.0%
Computer Replacement	198,965	685,000	545,000	(140,000)	-20.4%
Property Development	134,808	390,000	170,000	(220,000)	-56.4%
Total	\$14,411,766	\$8,866,029	\$15,432,685	\$6,566,656	74.1%

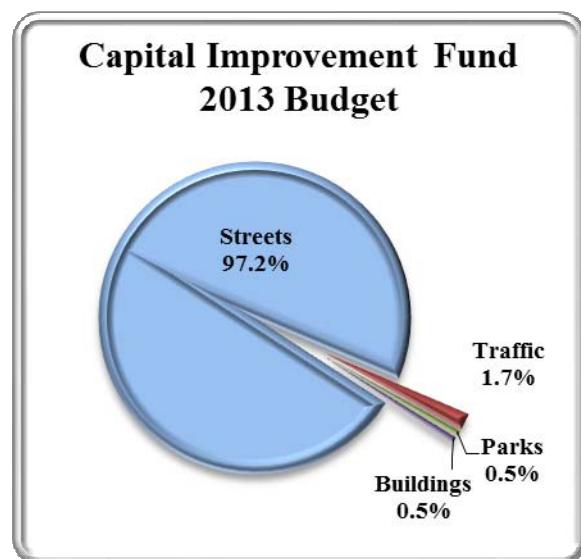
**Table 6.1** Capital Improvement Expenditures

#### 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 1 mill 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 slated for street improvements.



**Figure 6.1** Year 2013 expenditures from CIP Fund

#### Acquisition for Parks Fund

To account for park-related acquisitions and expenditures.

#### East End Fund

To account for expenditures associated with the east end economic development projects.

#### 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 Operations 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.

## 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 the three-year Capital Improvements Plan. The Sewer Fund transfers revenues into this fund to pay for the capital improvements.

### **Golf Course Improvement Fund**

To account for all revenues and expenditures connected with the public golf course.

### **Computer Replacement Fund**

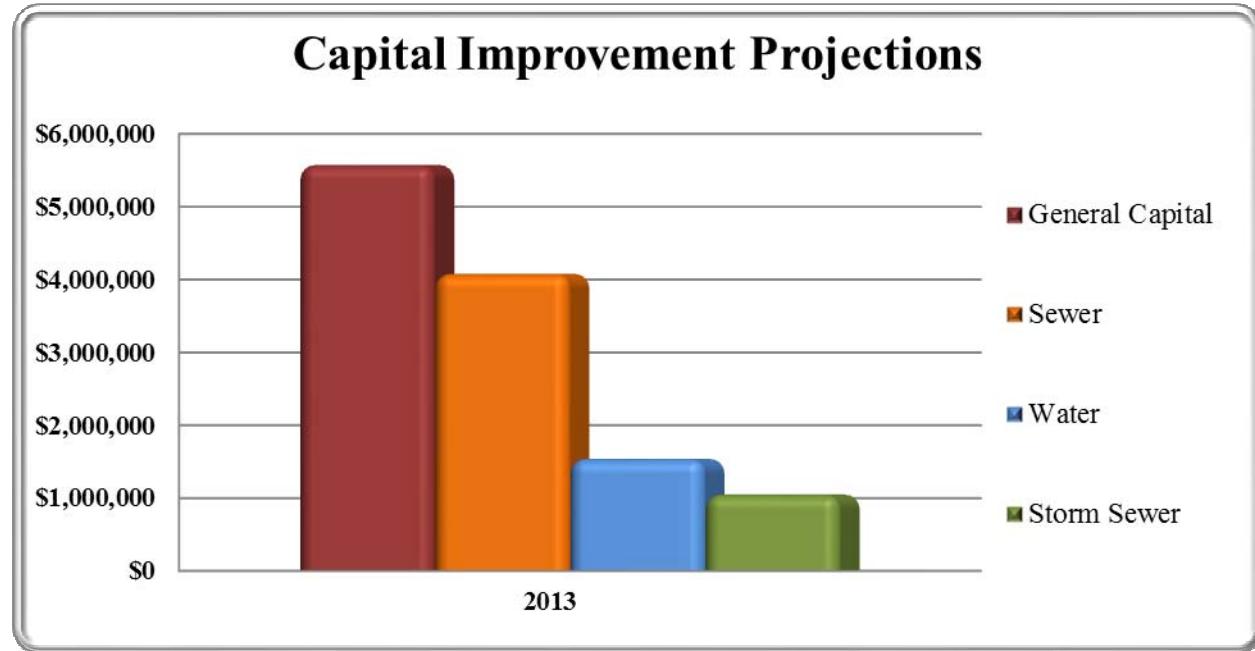
To accumulate funds for the future purchase of a new mainframe computer for the City and scheduled replacements of software, personal computers, printers, and copiers.

### **Property Development Fund**

To account for all revenues and expenditures connected with the development of city owned property.

*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 which consists of the majority of funds spent on capital improvement programs.*

**Figure 6.2** Major Capital Improvement Plan Projections



## **CAPITAL IMPROVEMENTS**

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### **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.

**2013 CAPITAL IMPROVEMENT PROGRAMS**  
 (in \$1,000's)

2013 Projects	Federal	State	Assess-ments	Other	CITY FUNDS	TOTAL
<b>AIRPORT</b>						
Miscellaneous Facility Improvements	\$70				\$5	\$75
<b>2013 TOTALS</b>	<b>\$70</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5</b>	<b>\$75</b>
<b>GENERAL</b>						
<b>Streets</b>						
Towne Blvd. Right-of-Way (carry over)		\$45			\$45	\$90
Main Street Improvements		\$275	\$540		\$130	\$945
Oxford State Road - Design					\$220	\$220
Oxford State Road - ROW acquisition		\$795			\$5	\$800
I-75/SR 122 Interchange Improvements				\$0	\$300	\$300
I-75/SR 122 Landscaping		\$120			\$20	\$140
I-75 Gateway Improvements -Phase 2	\$0			\$90	\$0	\$90
Yankee Road Improvements - Phase 2		\$700			\$0	\$1,375
Paving Program					\$615	\$2,000
	<i>Subtotal</i>	<b>\$675</b>	<b>\$1,935</b>	<b>\$540</b>	<b>\$1,475</b>	<b>\$1,335</b>
						<b>\$5,960</b>
<b>Traffic</b>						
Traffic Signal & Systems Replacement Program					\$60	\$60
Pavement Striping Program		\$0			\$25	\$25
Sign Inventory/Replacement Program					\$10	\$10
	<i>Subtotal</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$95</b>
<b>Parks</b>						
Miscellaneous Parks Improvements					\$30	\$30
	<i>Subtotal</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30</b>	<b>\$30</b>
<b>Buildings</b>						
Miscellaneous Building Improvements					\$30	\$30
	<i>Subtotal</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30</b>	<b>\$30</b>
	<b>2013 TOTALS</b>	<b>\$675</b>	<b>\$1,935</b>	<b>\$540</b>	<b>\$1,475</b>	<b>\$1,490</b>
						<b>\$6,115</b>
<b>WATER</b>						
<b>Treatment Plant</b>						
Production Well #18 Rehabilitation					\$150	\$150
Lime Sludge Removal					\$50	\$50
	<i>Subtotal</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200</b>	<b>\$200</b>
<b>Distribution System</b>						
Central Ave Water Mains					\$450	\$450
Oxford State Road Water Mains					\$800	\$800
	<i>Subtotal</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,250</b>	<b>\$1,250</b>
<b>Miscellaneous</b>						
GIS					\$10	\$10
Meter Replacement Contract (Yr 7 of 10)					\$80	\$80
	<i>Subtotal</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90</b>	<b>\$90</b>
	<b>2013 TOTALS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,540</b>
						<b>\$1,540</b>

**2013 CAPITAL IMPROVEMENT PROGRAMS**  
 (in \$1,000's)

2013 Projects	Federal	State	Assess- ments	Other	CITY FUNDS	TOTAL
<b>STORM WATER</b>						
<b>Storm Water</b>						
Main Street Improvements					\$100	\$100
Long Term Control Plan Update					\$200	\$200
System Replacement Program					\$700	\$700
NPDES Compliance					\$50	\$50
	<i>Subtotal</i>	\$0	\$0	\$0	\$1,050	\$1,050
	<b>2013 TOTALS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,050</b>	<b>\$1,050</b>
<b>SEWER</b>						
<b>Treatment Plant</b>						
Electrical Upgrades Design (Phase 1 of 3)					\$250	\$250
Blower Replacement (Phase 1 of 3)					\$600	\$600
Grit Tank Rehabilitation, #2					\$150	\$150
Thickener Rehabilitation, #2					\$190	\$190
	<i>Subtotal</i>	\$0	\$0	\$0	\$1,190	\$1,190
<b>Collection System</b>						
Interceptor Sewer Replacement - Phase 4					\$1,600	\$1,600
Long Term Control Plan Development					\$400	\$400
System Replacement Program					\$800	\$800
	<i>Subtotal</i>	\$0	\$0	\$0	\$2,800	\$2,800
<b>Miscellaneous</b>						
GIS					\$10	\$10
Meter Replacement Contract (Yr 7 of 10)					\$80	\$80
	<i>Subtotal</i>	\$0	\$0	\$0	\$90	\$90
	<b>2013 TOTALS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,080</b>	<b>\$4,080</b>

## CAPITAL IMPROVEMENT FUND

### 2013 Project Descriptions

**Towne Boulevard Improvements –Right-of-Way Acquistion****V. Griffin**

A \$147,000 OPWC grant was obtained to fund the engineering design and right-of-way acquisition for the widening of a one-half mile section of Towne Boulevard north of SR 122 to create consistent lane configuration and improved access management throughout the corridor. A portion of these funds were used in 2011 for design with the balance being carried over for the right-of-way acquisition. Federal funding has been secured for the construction of this project in 2014.

OPWC Grant	\$45,000
CIP	<u>\$45,000</u>
<b>TOTAL</b>	<b>\$90,000</b>

**Main Street Improvements****R. Nicolls**

The improvement of Main Street, from First Avenue to Eleventh Avenue, will include repair of sidewalks, curbs, and gutters. Decorative street lighting will be added to this road segment through property assessments.

CIP	\$130,000
OPWC Grant	\$275,000
Property Assessments	\$540,000
Storm Water CIP	<u>\$100,000</u>
<b>TOTAL</b>	<b>\$1,045,000</b>

**Oxford State Road Improvements – Design****R. Nicolls**

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. Federal funding has been secured for construction of this project in 2015.

CIP	\$220,000
<b>TOTAL</b>	<b>\$220,000</b>

**Oxford State Road Improvements – Right of Way Acquisition****S. Tadych**

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. Federal and state funding has been secured for the design (2012) and right-of-way acquisition (2013) on this project. Federal funding has been secured for construction of this project in 2015.

OPWC Grant	\$795,000
CIP	<u>\$5,000</u>
<b>TOTAL</b>	<b>\$800,000</b>

## CAPITAL IMPROVEMENT FUND

### 2013 Project Descriptions

**I-75 Interstate Interchange Improvements****S. Tadych**

The City of Middletown contributed a \$6,403,335.20 local match towards the \$110,734,463 project in 2009. The project accounting is tracked by the City and additional funding will be necessary due to change orders and extra work on the project, which is scheduled for completion in June 2013.

CIP	<u>\$300,000</u>
<b>TOTAL</b>	<b>\$300,000</b>

**I-75/SR 122 Landscaping****V. Griffin**

Additional landscaping at the I-75 and State Route 122 northwest corner will improve our front door image to the city.

State Grant	\$120,000
CIP	<u>20,000</u>
<b>TOTAL</b>	<b>\$140,000</b>

**I-75 Gateway Improvements - Design, Phase 2****V. Griffin**

The City has applied for a \$700,000 Transportation Enhancement Grant for 2014 to add corridor lighting along SR 122 and additional hardscape and landscape to the ramps at the interstate interchange to improve our front door. Design work will need to be completed in 2012 to accommodate the proposed schedule for construction in 2014.

TIF Funds	<u>\$90,000</u>
<b>TOTAL</b>	<b>\$90,000</b>

**Yankee Road Improvements - Phase 2****S. Tadych**

Yankee Road will be widened from a two lane highway to three lanes to accommodate heavy truck traffic from Made Industrial Drive to Todhunter Road.

Federal Grants	\$675,000
State Grants	<u>\$700,000</u>
<b>TOTAL</b>	<b>\$1,375,000</b>

**Paving Program****P. Combs**

The City will spend \$2,000,000 for paving in 2013.

Community Development Grant	\$420,000
Sewer Fund	240,000
Water Fund	240,000
Storm Water Fund	210,000
Auto & Gas Tax Fund	275,000
CIP	<u>615,000</u>
<b>TOTAL</b>	<b>\$2,000,000</b>

## CAPITAL IMPROVEMENT FUND

### 2013 Project Descriptions

**Traffic Signal & Systems Replacement Program****V. Griffin**

Funding is set aside each year to address upgrades to the traffic control system throughout the City.

CIP	<u>\$60,000</u>
<b>TOTAL</b>	<b><u>\$60,000</u></b>

**Pavement Striping Program****V. Griffin**

Pavement marking replacement will be scheduled on a rotating basis to maintain adequate thermoplastic markings on the heavier travelled roadways.

CIP	<u>\$25,000</u>
<b>TOTAL</b>	<b><u>\$25,000</u></b>

**Sign Replacement Program****V. Griffin**

Street signs are required to meet new federal reflectivity requirements as established by the Federal Highway Administration (FHWA). Funding will be set aside each year to address the signage in the City.

CIP	<u>\$10,000</u>
<b>TOTAL</b>	<b><u>\$10,000</u></b>

**Miscellaneous Parks Improvements****R. Phelps**

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>
<b>TOTAL</b>	<b><u>\$30,000</u></b>

**Miscellaneous Building Improvements****P. Combs**

Funding is set aside each year to address miscellaneous upgrades/modifications to City owned facilities.

CIP	<u>\$30,000</u>
<b>TOTAL</b>	<b><u>\$30,000</u></b>

**FUND SUMMARY FOR FUND 220**  
**CAPITAL IMPROVEMENT FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$766,260	\$817,656	\$1,623,874
REVENUES:			
Property Taxes	\$641,336	\$595,200	\$601,740
Intergovernmental Revenue	2,585,167	4,589,578	4,125,000
Charges for Services	888	3,000	3,000
Interest Income	5,553	1,448	1,448
Contributions & Donations	55,000	0	0
Miscellaneous Revenue	23,692	0	20,000
Reimbursements	2,258	0	0
 TOTAL REVENUES	 \$3,313,895	 \$5,189,226	 \$4,751,188
 TOTAL RESOURCES	 \$4,080,155	 \$6,006,882	 \$6,375,062
EXPENDITURES:			
Contractual Services	\$11,093	\$0	\$0
Capital Outlay	3,636,406	4,383,008	5,575,000
Transfers	(385,000)	0	0
 TOTAL EXPENDITURES	 \$3,262,499	 \$4,383,008	 \$5,575,000
 ENDING BALANCE DECEMBER 31	 \$817,656	 \$1,623,874	 \$800,062

**CAPITAL IMPROVEMENTS FUND**  
**PROJECT DETAIL**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CONTRACTUAL SERVICES:</b>				
220.990.52240	COUNTY AUDITOR COLLECTION FEES	\$11,093	\$0	\$0
	Total - CONTRACTUAL SERVICES	11,093	0	0
<b>CAPITAL OUTLAY:</b>				
220.011.54520	2010 LOCAL STREET IMPROVEMENTS	1,154,117	553,048	0
220.018.54520	2011 LOCAL STREET IMPROVEMENTS	850,000	0	0
220.015.54520	ADA COMPLIANCE	0	0	0
220.624.54200	BIKE PATH	252,336	308,647	0
220.016.54520	CENTRAL/UNIVERSITY INTERSECTION	0	2,397	0
220.019.54520	GRAND AVE RR CROSSING CLOSURE	0	25,000	0
220.024.54520	I-75 GATEWAY IMPROVEMENTS, PHASE 1	0	56,000	0
220.025.54520	I-75 GATEWAY IMPROVEMENTS, PHASE 2	0	0	90,000
220.023.54520	I-75/SR 122 INTERCHANGE IMPROVEMENTS	0	350,000	300,000
220.030.54200	I-75/SR 122 LANDSCAPING	0	0	140,000
220.010.54520	LEFFERSON ROAD IMPROVEMENTS	207,379	630,229	0
220.021.54520	MAIN STREET IMPROVEMENTS	0	330,000	405,000
220.641.54520	N BREIEL BLVD RESURFACING PROJECT	64,015	0	0
220.022.54520	OXFORD STATE ROAD - DESIGN	0	300,000	220,000
220.031.54520	OXFORD STATE ROAD - ROW ACQUISITION	0	0	800,000
220.809.54550	PARK FACILITIES	58,593	4,734	0
220.020.54520	PAVEMENT STRIPING PROGRAM	51,038	25,000	0
220.032.54520	PAVING	0	0	2,000,000
220.643.54520	RENAISSANCE DISTRICT ENHANCEMENT	18,156	4,975	0
220.012.54520	S UNIVERSITY BRIDGE REHABILITATION	586,294	0	0
220.644.54520	SIGN INVENTORY AND REPLACEMENT	14,187	10,000	0
220.017.54520	SOUTH MAIN FLAT LOT	49,201	21,434	0
220.013.54520	SR 122 OVERHEAD SIGN REPLACEMENT	92,106	0	0
220.616.54520	STREETS - CORE LOOP ROAD PHASE 1	0	25,966	0
220.639.54520	STREETS- CITY SHARE SUBDIVISION	29,085	0	0
220.014.54520	TOWNE BLVD IMPROVEMENTS	69,250	243,070	0
220.033.54520	TOWNE BLVD ROW ACQUISITION	0	0	90,000
220.671.54520	TRAFFIC SIGNAL & SYSTEMS	29,943	75,000	95,000
220.692.54200	TREE REPLACEMENT PROGRAM	4,940	0	0
220.034.54520	YANKEE RD - PHASE 2	0	0	1,375,000
220.810.54520	YANKEE RD WIDENING	9,336	1,345,904	0
220.990.54200	IMPROVEMENTS OTHER THAN BLDGS	8,412	0	0
220.990.54400	BUILDINGS & STRUCTURES	88,018	46,604	30,000
220.990.54550	PARK FACILITIES	0	25,000	30,000
	Total - CAPITAL OUTLAY	3,636,406	4,383,008	5,575,000
<b>TRANSFERS:</b>				
220.990.58230	TRANSFER LOAN TO OTHER FUND	(385,000)	0	0
	Total - TRANSFERS	(385,000)	0	0
	Grand Total	\$3,262,499	\$4,383,008	\$5,575,000

## **CAPITAL IMPROVEMENT FUND**

### **Effects of Programs/Projects on the Operating Budget**

#### **Traffic Signal & Systems Replacement**

Traffic signals have been replaced with LED (light emitting diodes) traffic lights. These lights allowed us to save energy and reduce our electric bills noticeably. Savings on energy bills is approximately 10% over the past two years. Savings was also realized in personnel resulting in elimination of one position. It used to take about four hours a day to replace the old light bulbs to about five hours a month.

#### **Elevator Maintenance**

Elevators will be upgraded in 2013. The upgrades will save energy at a total cost of approximately \$1,500 per year.

#### **Paving Program**

This year's program will include replacing and/or repairing water mains, sewer mains, and storm water lines. The Engineering Division is in the process of identifying areas that the majority of utilities meet and need replaced or need major repairs. This process will enable use of the utility funds to be used as resources for their portion of paving.

**FUND SUMMARY FOR FUND 225**  
**ACQUISITION FOR PARKS FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$107,494	\$74,347	\$347
REVENUES:			
Charges for Services	\$0	\$6,000	\$1,000
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$1,000</b>
<b>TOTAL RESOURCES</b>	<b>\$107,494</b>	<b>\$80,347</b>	<b>\$1,347</b>
EXPENDITURES:			
Capital Outlay	\$33,146	\$80,000	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$33,146</b>	<b>\$80,000</b>	<b>\$0</b>
ENDING BALANCE DECEMBER 31	\$74,347	\$347	\$1,347

**ACQUISITION FOR PARKS FUND  
PROJECT DETAIL**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CAPITAL OUTLAY:</b>			
225.990.54550 PARK FACILITIES	\$33,146	\$80,000	\$0
Total - CAPITAL OUTLAY	33,146	80,000	0
Grand Total	\$33,146	\$80,000	\$0

**FUND SUMMARY FOR FUND 480**  
**EAST END FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$4,859,862	\$20,583	\$20,583
REVENUES:			
Interest Income	\$19,201	\$0	\$0
Miscellaneous Revenue	55,000	217,367	0
TOTAL REVENUES	\$74,201	\$217,367	\$0
TOTAL RESOURCES	\$4,934,063	\$237,950	\$20,583
EXPENDITURES:			
Capital Outlay	4,913,481	217,367	0
TOTAL EXPENDITURES	\$4,913,481	\$217,367	\$0
ENDING BALANCE DECEMBER 31	\$20,583	\$20,583	\$20,583

**EAST END FUND  
PROJECT DETAIL**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CAPITAL OUTLAY:</b>			
480.990.54400 BUILDINGS AND OTHER STRUCTURES	4,913,481	217,367	0
Total - CAPITAL OUTLAY	4,913,481	217,367	0
Grand Total	\$4,913,481	\$217,367	\$0

**FUND SUMMARY FOR FUND 481**  
**DOWNTOWN IMPROVEMENT FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,636,901	\$1,017,978	\$816,724
REVENUES:			
Interest Income	\$9,487	\$6,400	\$4,500
Miscellaneous Revenue	232,510	0	0
Sale of Bonds	0	0	2,057,000
Sale of Notes	2,056,916	0	0
<b>TOTAL REVENUES</b>	<b>\$2,298,912</b>	<b>\$6,400</b>	<b>\$2,061,500</b>
<b>TOTAL RESOURCES</b>	<b>\$3,935,814</b>	<b>\$1,024,378</b>	<b>\$2,878,224</b>
EXPENDITURES:			
Contractual Services	\$369,428	\$126,154	\$146,785
Commodities	19,046	1,500	3,900
Capital Outlay	422,077	0	0
Debt Service	2,107,284	80,000	2,247,000
<b>TOTAL EXPENDITURES</b>	<b>\$2,917,836</b>	<b>\$207,654</b>	<b>\$2,397,685</b>
<b>ENDING BALANCE DECEMBER 31</b>	<b>\$1,017,978</b>	<b>\$816,724</b>	<b>\$480,539</b>

**DOWNTOWN IMPROVEMENTS FUND**  
**PROJECT DETAIL**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CONTRACTUAL SERVICES - 1 N Main (Cinergy)</b>			
481.600.52210 UTILITIES-GAS & ELECTRIC	\$82,969	\$12,000	\$0
481.600.52222 TELEPHONE LINE CHARGES	501	0	0
481.600.52250 REFUSE COLLECTION CHARGES	1,779	0	0
481.600.52520 MAINTENANCE OF FACILITIES	28,322	1,200	0
481.600.52810 PROPERTY TAXES	0	6,516	0
<b>CONTRACTUAL SERVICES - 2 N Main (1st National)</b>			
481.601.52210 UTILITIES-GAS & ELECTRIC	40,090	12,000	0
481.601.52222 TELEPHONE LINE CHARGES	675	0	0
481.601.52250 REFUSE COLLECTION CHARGES	692	0	0
481.601.52520 MAINTENANCE OF FACILITIES	37,586	1,200	1,400
481.601.52810 PROPERTY TAXES	13,526	6,763	4,512
<b>CONTRACTUAL SERVICES - 4 N Main (Masonic Temple)</b>			
481.602.52210 UTILITIES-GAS & ELECTRIC	5,478	1,440	1,440
481.602.52520 MAINTENANCE OF FACILITIES	669	1,200	1,200
481.602.52810 PROPERTY TAXES	8,426	0	0
<b>CONTRACTUAL SERVICES - 2 S Main (Bank One)</b>			
481.603.52210 UTILITIES-GAS & ELECTRIC	10,256	13,130	13,130
481.603.52520 MAINTENANCE OF FACILITIES	4,410	1,200	7,500
481.603.52810 PROPERTY TAXES	5,243	2,622	8,500
<b>CONTRACTUAL SERVICES - 1207 Manchester (Hotel &amp; Sonshine)</b>			
481.604.52210 UTILITIES-GAS & ELECTRIC	33,536	12,000	12,000
481.604.52520 MAINTENANCE OF FACILITIES	3,818	1,200	5,000
481.604.52810 PROPERTY TAXES	0	3,683	13,103
481.990.52480 OTHER PROFESSIONAL SERVICES	68,120	50,000	75,000
481.990.52810 PROPERTY TAXES	13,831	0	4,000
481.990.52980 OTHER CONTRACTUAL SERVICE	9,500	0	0
<b>Total - CONTRACTUAL SERVICES</b>	<b>369,428</b>	<b>126,154</b>	<b>146,785</b>
<b>COMMODITIES</b>			
481.600.53520 SUPPLIES TO MAINTAIN 1 N MAIN BLDG	556	300	0
481.601.53520 SUPPLIES TO MAINTAIN 2 N MAIN BLDG	4	300	300
481.602.53520 SUPPLIES TO MAINTAIN 4 N MAIN BLDG	0	300	300
481.603.53520 SUPPLIES TO MAINTAIN 2 S MAIN BLDG	35	300	300
481.604.53520 SUPPLIES TO MAINTAIN 1207 MANCHESTER	18,452	300	3,000
<b>Total - COMMODITIES</b>	<b>19,046</b>	<b>1,500</b>	<b>3,900</b>
<b>CAPITAL OUTLAY</b>			
481.990.54400 BUILDINGS AND OTHER STRUCTURES	422,077	0	0
<b>Total - CAPITAL OUTLAY</b>	<b>422,077</b>	<b>0</b>	<b>0</b>
<b>DEBT SERVICE</b>			
481.990.57210 PAYMENT ON NOTES - PRINCIPAL	2,056,916	0	2,057,000
481.990.57220 PAYMENT ON BONDS - PRINCIPAL	0	0	160,000
481.990.57320 INTEREST ON NOTES	50,368	80,000	30,000
<b>Total - CAPITAL OUTLAY</b>	<b>2,107,284</b>	<b>80,000</b>	<b>2,247,000</b>
<b>Grand Total</b>	<b>\$2,917,836</b>	<b>\$207,654</b>	<b>\$2,397,685</b>

**AIRPORT CAPITAL IMPROVEMENT FUND****2013 Project Descriptions****Miscellaneous Facility Improvements****R. Carolus**

Funding is set aside to address miscellaneous upgrades to the hangars and runway facilities at Middletown Regional Airport.

FAA Grant	\$70,000
Airport Improvement Fund	5,000

**FUND SUMMARY FOR FUND 492**  
**AIRPORT IMPROVEMENT FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$158,556	\$78,091	\$58,091
REVENUES:			
Intergovernmental Revenue	\$0	\$150,000	\$70,000
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	\$0	\$150,000	\$70,000
	<hr/>	<hr/>	<hr/>
TOTAL RESOURCES	\$158,556	\$228,091	\$128,091
EXPENDITURES:			
Capital Outlay	\$80,465	\$170,000	\$75,000
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$80,465	\$170,000	\$75,000
	<hr/>	<hr/>	<hr/>
ENDING BALANCE DECEMBER 31	\$78,091	\$58,091	\$53,091

**AIRPORT IMPROVEMENT FUND  
PROJECT DETAIL**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CAPITAL OUTLAY:</b>			
492.990.54510 AIRPORT FACILITIES	\$80,465	\$170,000	\$75,000
Total - CAPITAL OUTLAY	80,465	170,000	75,000
Grand Total	\$80,465	\$170,000	\$75,000

## WATER CAPITAL RESERVE FUND

### 2013 Project Descriptions

**Production Well #18 Rehabilitation****S. Belcher**

The shaft of well # 18 has partially settled and the screen collapsed and needs to be replaced. Due to the construction of this well, the entire platform needs to be removed and replaced as part of the project.

Water CIP	<u>\$150,000</u>
<b>TOTAL</b>	<b><u>\$150,000</u></b>

**Lime Sludge Removal****S. Belcher**

Lime sludge is removed and transported to the City of Dayton. A current pilot program with the City of Dayton is currently underway.

Water CIP	<u>\$50,000</u>
<b>TOTAL</b>	<b><u>\$50,000</u></b>

**Oxford State Road Watermain****S. Tadych**

The design of this water main extension from Yankee Road will loop the water distribution system in the south portion of the City, improving water flow effectiveness. This project will be constructed prior to, or in conjunction with, the Oxford State Road widening project.

Water CIP	<u>\$800,000</u>
<b>TOTAL</b>	<b><u>\$800,000</u></b>

**Central Ave Watermain****B. Adams**

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 a roadway resurfacing, and existing system modifications to eliminate low-pressure areas.

Water CIP	<u>\$450,000</u>
<b>TOTAL</b>	<b><u>\$450,000</u></b>

**Meter Replacement Performance Contract (YR 7 of 10)****R. Carolus**

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>\$80,000</u>
Sewer CIP	<u>\$80,000</u>
<b>TOTAL</b>	<b><u>\$160,000</u></b>

**GIS Program****C. Shuler**

The City is continuing efforts to implement a geographic information system.

Water CIP	<u>\$10,000</u>
<b>TOTAL</b>	<b><u>\$10,000</u></b>

**FUND SUMMARY FOR FUND 494**  
**WATER CAPITAL RESERVE FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,436,015	\$813,405	\$1,526,874
REVENUES:			
Charges for Services	\$53,900	\$0	\$0
Interest Income	8,289	4,300	8,350
Reimbursements	53,942	75,000	55,475
Transfers	350,000	1,467,169	1,209,459
<hr/> TOTAL REVENUES	<hr/> \$466,131	<hr/> \$1,546,469	<hr/> \$1,273,284
TOTAL RESOURCES	\$1,902,146	\$2,359,874	\$2,800,158
EXPENDITURES:			
Capital Outlay	\$1,088,741	\$833,000	\$1,540,000
<hr/> TOTAL EXPENDITURES	<hr/> \$1,088,741	<hr/> \$833,000	<hr/> \$1,540,000
ENDING BALANCE DECEMBER 31	\$813,405	\$1,526,874	\$1,260,158

**WATER CAPITAL RESERVE FUND**  
**PROJECT DETAIL**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CAPITAL OUTLAY:</b>				
494.010.54530	WTP ROOF REPAIRS	\$51,146	\$0	\$0
494.012.54530	LEFFERSON ROAD IMPROVEMENTS	257,986	0	0
494.013.54530	2010 LOCAL STREET IMPROVEMENTS	35,405	0	0
494.014.54530	METER REPACEMENT CONTRACT	71,550	80,000	80,000
494.018.54530	POWER SUBSTATION IMPROVEMENTS	0	400,000	0
494.019.54530	PRODUCTION WELL #18	40,950	0	150,000
494.631.54530	SYSTEM REPLACEMENT PROGRAM	412,950	185,000	0
494.646.54530	LIME SLUDGE REMOVAL	190,245	0	50,000
494.720.54530	GIS	10,000	10,000	10,000
494.737.54530	REPLACEMENT METERS	18,510	0	0
494.020.54530	OXFORD STATE ROAD WATERMAIN	0	0	800,000
494.022.54530	YANKEE BOOSTER STATION	0	58,000	0
494.023.54530	JEANETTE/TRINE STREET IMPROVEMENT	0	100,000	0
494.024.54530	CENTRAL AVE WATER MAINS	0	0	450,000
Total - CAPITAL OUTLAY		1,088,741	833,000	1,540,000
Grand Total		\$1,088,741	\$833,000	\$1,540,000

## **WATER CAPITAL IMPROVEMENT FUND**

### **Effects of Programs/Projects on the Operating Budget**

#### **Lime Sludge Removal**

We are currently in a pilot program with the City of Dayton. Lime sludge is removed from the lagoon and transported to the City of Dayton who reactivates the sludge. The City repurchases this sludge at a reduced price. Estimated savings is approximately \$140,000 in a two-year period.

#### **Well #18 Rehabilitation**

This well is one of our two largest production wells and has been slowly losing flow over the years. Rehabilitation will enable water production to increase. Results of this increase cannot be quantified at this time due to numerous factors such as water availability, water usage, etc. However, this could have an impact on future business ventures where water availability and usage is a concern.

## STORM WATER CAPITAL RESERVE FUND

### 2013 Project Descriptions

**Local Street Drainage Improvements****B. Adams**

To replace/repair existing drainage problem areas to improve storm water runoff .

Storm Water CIP	<u>\$700,000</u>
<b>TOTAL</b>	<b>\$700,000</b>

**Main Street Improvements****S. Tadych**

To repair/replace storm water problem areas in conjunction with the repairs and/or replacement of sidewalk, curb, and gutter on Main Street from First Avenue to Eleventh Avenue.

Storm Water CIP	<u>\$100,000</u>
<b>TOTAL</b>	<b>\$100,000</b>

**LTCP Development/Negotiations****P. Combs**

The City has negotiated with USEPA on the implementation of a final Long Term Control Plan to address combined storm sewer overflows from our combined sewer system. Another \$400,000 is also budgeted in the Sewer Capital Reserve Fund for this project.

Storm Sewer CIP	<u>\$200,000</u>
<b>TOTAL</b>	<b>\$200,000</b>

**NPDES Compliance Program****S. Tadych**

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>\$50,000</u>
<b>TOTAL</b>	<b>\$50,000</b>

**FUND SUMMARY FOR FUND 415**  
**STORM WATER CAPITAL RESERVE FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,031,227	\$2,122,823	\$1,723,609
REVENUES:			
Interest Income	\$15,749	\$15,850	\$14,000
Transfers	634,936	634,936	1,084,936
<b>TOTAL REVENUES</b>	<b>\$650,685</b>	<b>\$650,786</b>	<b>\$1,098,936</b>
<b>TOTAL RESOURCES</b>	<b>\$2,681,911</b>	<b>\$2,773,609</b>	<b>\$2,822,545</b>
EXPENDITURES:			
Contractual Services	\$1,172	\$0	\$0
Capital Outlay	\$557,917	\$1,050,000	\$1,050,000
<b>TOTAL EXPENDITURES</b>	<b>\$559,089</b>	<b>\$1,050,000</b>	<b>\$1,050,000</b>
 ENDING BALANCE DECEMBER 31	 \$2,122,823	 \$1,723,609	 \$1,772,545

**STORM WATER CAPITAL RESERVE FUND**  
**PROJECT DETAIL**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CONTRACTUAL SERVICES:</b>				
415.811.52810	OTHER PROFESSIONAL SERVICES	\$1,172	\$0	\$0
	Total - CONTRACTUAL SERVICES	\$1,172	\$0	\$0
<b>CAPITAL OUTLAY:</b>				
415.802.54501	YANKEE ROAD WIDENING	156,795	0	0
415.807.54501	HYDRAULIC CANAL	27,834	0	0
415.809.54501	2010 LOCAL STREET IMPROVEMENTS	25,502	0	0
415.811.54501	SYSTEM REPLACEMENT PROGRAM	341,041	200,000	700,000
415.812.54501	NPDES COMPLIANCE	6,745	50,000	50,000
415.816.54501	MAIN ST. IMPROVEMENTS	0	100,000	100,000
415.817.54501	JEANETTE/TRINE ST IMPROVEMENTS	0	100,000	0
415.818.54501	GREENFIELDS SUBDIVISION DRAINAGE	0	150,000	0
415.819.54501	HOOK DRIVE LEFT STATION	0	300,000	0
415.820.54501	LITTLE BULL DETENTION BASIN	0	100,000	0
415.821.54501	JEWELL AVE. CULVERT	0	50,000	0
415.822.54501	LONG TERM CONTROL PLAN UPDATE	0	0	200,000
	Total - CAPITAL OUTLAY	557,917	1,050,000	1,050,000
	Grand Total	\$559,089	\$1,050,000	\$1,050,000

## **STORM WATER CAPITAL IMPROVEMENT FUND**

### **Effects of Programs/Projects on the Operating Budget**

#### **Street Drainage Improvements**

The installation or replacement of catch basins, curb/gutter, and storm water collection systems will directly result in saving thousands of dollars by allowing personnel more time for other duties such as monitoring. Drainage improvements will also assist travelers with less standing water in roadways and provide flood relief.

## SEWER CAPITAL RESERVE FUND

### 2013 Project Descriptions

**WWTP Electrical Upgrades - Design (Phase 1 of 3)****P. Combs**

This will be a multi-phased project over a time period of 3-5 years.

Sewer CIP	<u>\$250,000</u>
<b>TOTAL</b>	<b>\$250,000</b>

**WWTP Aeration Tank Blower Replacement (Phase 1 of 3)****P. Lovely**

Existing blowers are 1969 models which are maintenance-intensive and have huge electrical consumption. Replacement blowers will be much more energy-efficient and will reduce electrical usage.

Sewer CIP	<u>\$600,000</u>
<b>TOTAL</b>	<b>\$600,000</b>

**WWTP Grit Tank Rehabilitation, #2****P. Lovely**

The original equipment in the grit tank is a 1955 model and is severely worn and will be replaced with new equipment.

Sewer CIP	<u>\$150,000</u>
<b>TOTAL</b>	<b>\$150,000</b>

**WWTP Thickener Rehabilitation, #2****P. Lovely**

The original 1969 equipment in the thickeners is severely worn and will be replaced with new equipment.

Sewer CIP	<u>\$190,000</u>
<b>TOTAL</b>	<b>\$190,000</b>

**Interceptor Sewer Replacement, Phase A****S. Tadych**

The interceptor sewer is beyond its useful life and requires replacement. Two major sections were relined in the late 1990's. Three collapses have occurred in the last two years and were repaired under emergency contracts. This proposed phase A will be bid in late 2012 and awarded in early 2013. Four sections are planned to be replaced or lined in 2013. The sewer will be rehabilitated in phases over the next several years.

Sewer CIP	<u>\$1,600,000</u>
<b>TOTAL</b>	<b>\$1,600,000</b>

## SEWER CAPITAL RESERVE FUND

### 2013 Project Descriptions

**LTCP Development/Negotiations****P. Combs**

The City has negotiated with USEPA on the implementation of a final Long Term Control Plan to address combined sewer overflows from our combined sewer system. Another \$200,000 is budgeted in the Storm Sewer Capital Reserve Fund.

Sewer CIP	\$400,000
<b>TOTAL</b>	<b>\$400,000</b>

**System Replacement Program****B. Adams**

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 major repairs.

Sewer CIP	\$800,000
<b>TOTAL</b>	<b>\$800,000</b>

**GIS Program****C. Shuler**

The City is continuing efforts to implement a geographic information system.

Sewer CIP	\$10,000
<b>TOTAL</b>	<b>\$10,000</b>

**Meter Replacement Performance Contract (YR 7 of 10)****R. Carolus**

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	\$80,000
Sewer CIP	\$80,000
<b>TOTAL</b>	<b>\$160,000</b>

**FUND SUMMARY FOR FUND 495**  
**SEWER CAPITAL RESERVE FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,524,782	\$1,498,016	\$1,971,691
REVENUES:			
Charges for Services	\$67,900	\$75,000	\$46,500
Interest Income	11,563	11,500	10,000
Miscellaneous Revenue	1,470	0	0
Transfers	1,115,037	1,237,175	2,625,858
 TOTAL REVENUES	 \$1,195,970	 \$1,323,675	 \$2,682,358
 TOTAL RESOURCES	 \$2,720,752	 \$2,821,691	 \$4,654,049
EXPENDITURES:			
Capital Outlay	\$1,222,736	\$850,000	\$4,080,000
 TOTAL EXPENDITURES	 \$1,222,736	 \$850,000	 \$4,080,000
 ENDING BALANCE DECEMBER 31	 \$1,498,016	 \$1,971,691	 \$574,049

**SEWER CAPITAL RESERVE FUND**  
**PROJECT DETAIL**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CAPITAL OUTLAY:</b>				
495.010.54540	METER REPLACEMENT CONTRACT	\$71,550	\$80,000	\$80,000
495.631.54540	SYSTEM REPLACEMENT PROGRAM	621,233	60,000	800,000
495.632.54540	LEFFERSON RD SEWER IMPROVEMENTS	200,000	0	0
495.677.54540	BACKWATER PREVENTION PROGRAM	975	25,000	0
495.694.54540	SECONDARY BASIN REPLACEMENT	0	80,000	0
495.721.54540	GIS	0	5,000	10,000
495.835.54540	POWER SYSTEM IMPROVMENTS-PHASE 1	0	150,000	0
495.836.54540	GRIT TANK REHAB #2	0	150,000	150,000
495.834.54540	INTERCEPTOR SEWER REPLACE-PHASE 1	0	0	1,600,000
495.831.54540	THICKENER UPGRADE	271,337	200,000	190,000
495.630.54540	LONG TERM CONTROL POLICY DEVELOP	57,642	100,000	400,000
495.837.54540	WWTP ELECTRICAL UPGRADES	0	0	250,000
495.838.54540	WWTP BLOWER REPLACEMENT	0	0	600,000
Total - CAPITAL OUTLAY		<hr/> 1,222,736	<hr/> 850,000	<hr/> 4,080,000
Grand Total		\$1,222,736	\$850,000	\$4,080,000

## **SEWER CAPITAL IMPROVEMENT FUND**

### **Effects of Programs/Projects on the Operating Budget**

#### **Blowers**

Wastewater Treatment will be replacing our five large blower motors over the next three years with three more efficient blowers. This will greatly reduce the electricity needed. We expect an annual savings of \$25,000 per year once completed.

**FUND SUMMARY FOR FUND 498**  
**COMPUTER REPLACEMENT FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,813,445	\$1,847,125	\$1,404,838
<b>REVENUES:</b>			
Interest Income	\$13,467	\$17,065	\$17,065
Depreciation Charges	50,500	55,120	55,120
Transfers	168,678	170,528	170,529
<b>TOTAL REVENUES</b>	<b>\$232,645</b>	<b>\$242,713</b>	<b>\$242,714</b>
<b>TOTAL RESOURCES</b>	<b>\$2,046,091</b>	<b>\$2,089,838</b>	<b>\$1,647,552</b>
<b>EXPENDITURES:</b>			
Capital Outlay	\$198,965	\$685,000	\$545,000
<b>TOTAL EXPENDITURES</b>	<b>\$198,965</b>	<b>\$685,000</b>	<b>\$545,000</b>
ENDING BALANCE DECEMBER 31	\$1,847,125	\$1,404,838	\$1,102,552

**FUND SUMMARY FOR FUND 499**  
**PROPERTY DEVELOPMENT FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$846,874	\$712,066	\$374,066
<b>REVENUES:</b>			
Intergovernmental Revenue	\$0	\$52,000	\$52,000
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$52,000</b>	<b>\$52,000</b>
TOTAL RESOURCES	\$846,874	\$764,066	\$426,066
<b>EXPENDITURES:</b>			
Contractual Services	\$134,808	\$195,000	\$145,000
Capital Outlay	0	195,000	25,000
<b>TOTAL EXPENDITURES</b>	<b>\$134,808</b>	<b>\$390,000</b>	<b>\$170,000</b>
ENDING BALANCE DECEMBER 31	\$712,066	\$374,066	\$256,066

**PROPERTY DEVELOPMENT FUND**  
**PROJECT DETAIL**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CONTRACTUAL SERVICES:</b>				
499.990.52210	UTILITES - GAS & ELECTRIC	\$15,423	\$0	\$0
499.990.52480	OTHER PROFESSIONAL SERVICE	106,275	125,000	55,000
499.990.52481	JOB CREATION INCENTIVE GRANT	0	0	70,000
499.990.52520	MAINT OF LAND & BUILDINGS	431	50,000	10,000
499.990.52810	PROPERTY TAXES	12,679	20,000	10,000
	Total - CONTRACTUAL SERVICES	<u>134,808</u>	<u>195,000</u>	<u>145,000</u>
<b>CAPITAL OUTLAY:</b>				
499.990.54400	BUILDINGS AND OTHER STRUCTURES	0	195,000	25,000
	Total - CAPITAL OUTLAY	<u>0</u>	<u>195,000</u>	<u>25,000</u>
	Grand Total	\$134,808	\$390,000	\$170,000

**FUTURE CAPITAL IMPROVEMENT PROGRAMS**  
**(in \$1,000's)**

2014 Projects	Federal	State	Other	CITY FUNDS	Total
<b>Airport</b>					
Misc Airport Improvements	\$150			<b>\$15</b>	\$165
Subtotal	\$150	\$0	\$0	<b>\$15</b>	\$165
<b>General</b>					
Germantown Road		\$505		<b>\$500</b>	\$1,005
Central Avenue improvements			\$900	<b>\$800</b>	\$1,700
Gateway Enhancement, phase 2		\$800		<b>\$200</b>	\$1,000
Traffic Signal & Systems Replacement				<b>\$95</b>	\$95
Misc Parks Improvements				<b>\$30</b>	\$30
Misc Building Improvements				<b>\$30</b>	\$30
Subtotal	\$0	\$1,305	\$900	<b>\$1,655</b>	\$3,860
<b>Sewer</b>					
Secondary Clarifier & Pumping Rehab				<b>\$400</b>	\$400
Power System Improvements, Phase 2				<b>\$500</b>	\$500
Central Avenue improvements				<b>\$200</b>	\$200
Interceptor Sewer Repl, Phase 2				<b>\$800</b>	\$800
System Replacement Program				<b>\$800</b>	\$800
GIS				<b>\$10</b>	\$10
Subtotal	\$0	\$0	\$0	<b>\$2,710</b>	\$2,710
<b>Storm Water</b>					
Central Avenue improvements				<b>\$200</b>	\$200
Detention Basin Cleaning				<b>\$200</b>	\$200
System Replacement Program				<b>\$1,100</b>	\$1,100
Subtotal	\$0	\$0	\$0	<b>\$1,500</b>	\$1,500
<b>Water</b>					
Central Avenue improvements				<b>\$500</b>	\$500
Facility Upgrades				<b>\$300</b>	\$300
System Replacement Program				<b>\$800</b>	\$800
Replacement Meters				<b>\$25</b>	\$25
GIS				<b>\$10</b>	\$10
Subtotal	\$0	\$0	\$0	<b>\$1,635</b>	\$1,635
<b>2013 TOTALS</b>	<b>\$150</b>	<b>\$1,305</b>	<b>\$900</b>	<b>\$7,515</b>	<b>\$9,870</b>

**FUTURE CAPITAL IMPROVEMENT PROGRAMS**  
**(in \$1,000's)**

2015 Projects	Federal	State	Other	CITY FUNDS	Total
<b>Airport</b>					
Misc Airport Improvements	\$150			\$20	\$170
Subtotal	\$150	\$0	\$0	\$20	\$170
<b>General</b>					
Oxford State Road Improvements		\$4,370		\$200	\$4,570
Street Resurfacing Program				\$500	\$500
Traffic Signal & Systems Replacement				\$95	\$95
Misc Parks Improvements				\$30	\$30
Misc Building Improvements				\$30	\$30
Subtotal	\$0	\$4,370	\$0	\$855	\$5,225
<b>Sewer</b>					
Secondary Clarifier Rehab, #2 & 3				\$500	\$500
Interceptor Sewer Repl, Phase 3				\$1,000	\$1,000
System Replacement Program				\$800	\$800
GIS				\$10	\$10
Subtotal	\$0	\$0	\$0	\$2,310	\$2,310
<b>Storm Water</b>					
Detention Basin Cleaning				\$200	\$200
System Replacement Program				\$1,300	\$1,300
Subtotal	\$0	\$0	\$0	\$1,500	\$1,500
<b>Water</b>					
Facility Upgrades				\$300	\$300
System Replacement Program				\$1,165	\$1,165
Replacement Meters				\$25	\$25
GIS				\$10	\$10
Subtotal	\$0	\$0	\$0	\$1,500	\$1,500
<b>2015 TOTALS</b>	<b>\$150</b>	<b>\$4,370</b>	<b>\$0</b>	<b>\$6,185</b>	<b>\$10,705</b>

**FUTURE CAPITAL IMPROVEMENT PROGRAMS**  
**(in \$1,000's)**

2016 Projects	Federal	State	Other	CITY FUNDS	Total
<b>Airport</b>					
Misc Airport Improvements	\$150			<b>\$20</b>	\$170
Subtotal	\$150	\$0	\$0	<b>\$20</b>	\$170
<b>General</b>					
Germantown Road		\$1,500		<b>\$700</b>	\$2,200
Traffic Signal & Systems Replacement				<b>\$95</b>	\$95
Misc Parks Improvements				<b>\$30</b>	\$30
Misc Building Improvements				<b>\$30</b>	\$30
Subtotal	\$0	\$1,500	\$0	<b>\$855</b>	\$2,355
<b>Sewer</b>					
Facility Upgrades				<b>\$500</b>	\$500
System Replacement Program				<b>\$1,490</b>	\$1,490
GIS				<b>\$10</b>	\$10
Subtotal	\$0	\$0	\$0	<b>\$2,000</b>	\$2,000
<b>Storm Water</b>					
Detention Basin Cleaning				<b>\$200</b>	\$200
Bull's Run Retension Basin				<b>\$600</b>	\$600
Misc Storm Water Improvements				<b>\$700</b>	\$700
Subtotal	\$0	\$0	\$0	<b>\$1,500</b>	\$1,500
<b>Water</b>					
Facility Upgrades				<b>\$300</b>	\$300
System Replacement Program				<b>\$1,165</b>	\$1,165
Replacement Meters				<b>\$25</b>	\$25
GIS				<b>\$10</b>	\$10
Subtotal	\$0	\$0	\$0	<b>\$1,500</b>	\$1,500
<b>2016 TOTALS</b>	<b>\$150</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$5,875</b>	<b>\$7,525</b>



# **Section 7**

# **SPECIAL ASSESSMENT FUNDS**

## **SPECIAL ASSESSMENTS**

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### **EXPENDITURES BY FUND**

Fund	Actual 2011	Budget 2012	Budget 2013	\$ Increase (Decrease)	% Increase (Decrease)
2010 Lefferson Road Sewer	\$ 100,000	\$ 475,000	\$ 475,000	\$ -	0.0%
2011 Sidewalk, Curb, & Gutter	\$ 217,043	\$ 262,597	\$ -	\$ (262,597)	-100.0%
Main Street Improvements	\$ -	\$ 340,000	\$ 540,000	\$ 200,000	58.8%
Sewer Connection Program	\$ -	\$ 600,000	\$ 600,000	\$ -	0.0%
2013 Sidewalk, Curb, & Gutter	\$ -	\$ -	\$ 15,000	\$ 15,000	100.0%
<b>Total</b>	<b>\$ 317,043</b>	<b>\$ 1,677,597</b>	<b>\$ 1,630,000</b>	<b>\$ (47,597)</b>	<b>-2.8%</b>

**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.

#### **2010 Lefferson Road Sewer Improvements**

To accumulate costs for this improvement program for repairs and/or replacement of curb and sanitary sewer lines. Property owners will be partially assessed. This program is in conjunction with the improvements program budgeted in the Capital Improvements Fund and Sewer Fund.

#### **2011 Sidewalk, Curb & Gutter Improvements**

To accumulate costs for this improvement program for repairs and/or replacement of sidewalk, curb and gutter. Property owners will be partially assessed. This improvement program is in conjunction with the local street improvement program budgeted in the Capital Improvements Fund.

#### **Main Street Improvements**

To accumulate costs for this improvement program for repairs and/or replacement of

sidewalk, curb and gutter. Property owners will be partially assessed. The improvement of Main Street, from First Avenue to Eleventh Avenue, will include repair of sidewalks, curbs, and gutters. Decorative street lighting will be added to this road segment through property assessments.

#### **Sewer Connection Program**

Changes in the Ohio Health Code require properties with access to sanitary sewers to connect into the public system. The City will provide an assessment process to the affected properties to assist with the financial cost of this requirement.

#### **2013 Sidewalk, Curb & Gutter Improvements**

To accumulate costs for repairs and/or replacement of defective sidewalk, curb and gutter at various locations throughout the City. Property owners will be assessed.

**FUND SUMMARY FOR FUND 874**  
**LEFFERSON ROAD IMPROVEMENTS FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$25,000	\$0
REVENUES:			
Sale of Notes	\$0	\$0	\$475,000
Transfer Loan from Other Funds	125,000	450,000	0
<b>TOTAL REVENUES</b>	<b>\$125,000</b>	<b>\$450,000</b>	<b>\$475,000</b>
<b>TOTAL RESOURCES</b>	<b>\$125,000</b>	<b>\$475,000</b>	<b>\$475,000</b>
EXPENDITURES:			
Capital Outlay	\$100,000	\$475,000	\$0
Debt Service	0	0	475,000
<b>TOTAL EXPENDITURES</b>	<b>\$100,000</b>	<b>\$475,000</b>	<b>\$475,000</b>
ENDING BALANCE DECEMBER 31	\$25,000	\$0	\$0

**LEFFERSON ROAD IMPROVEMENTS**  
**PROJECT DETAIL**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
	<b>CAPITAL OUTLAY:</b>			
874.990.54520	LEFFERSON ROAD IMPROVEMENTS	\$100,000	\$475,000	\$0
	Total - CAPITAL OUTLAY	100,000	475,000	0
	<b>DEBT SERVICE:</b>			
874.990.57210	PAYMENT ON NOTES	0	0	475,000
	Total - DEBT SERVICE	0	0	475,000
	Grand Total	\$100,000	\$475,000	\$475,000

**FUND SUMMARY FOR FUND 875**  
**2011 SIDEWALK, CURB, & GUTTER PROJECT FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$12,597	\$0
REVENUES:			
Sale of Bonds	\$0	\$250,000	\$0
Transfer Loan from Other Funds	230,000	0	0
TOTAL REVENUES	\$230,000	\$250,000	\$0
TOTAL RESOURCES	\$230,000	\$262,597	\$0
EXPENDITURES:			
Capital Outlay	\$217,403	\$12,597	\$0
Debt Service	0	250,000	0
TOTAL EXPENDITURES	\$217,403	\$262,597	\$0
ENDING BALANCE DECEMBER 31	\$12,597	\$0	\$0

**2011 SIDEWALK, CURB, & GUTTER PROGRAM  
PROJECT DETAIL**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CAPITAL OUTLAY:</b>				
875.990.54520	2011 SIDEWALK, CURB, & GUTTER	\$217,403	\$12,597	\$0
	Total - CAPITAL OUTLAY	217,403	12,597	0
<b>DEBT SERVICE:</b>				
875.990.57210	PAYMENT ON NOTES	0	250,000	0
	Total - DEBT SERVICE	0	250,000	0
	Grand Total	\$217,403	\$262,597	\$0

**FUND SUMMARY FOR FUND 876**  
**MAIN STREET IMPROVEMENTS**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
REVENUES:			
Sale of Notes	\$0	\$340,000	\$540,000
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$340,000</b>	<b>\$540,000</b>
TOTAL RESOURCES	\$0	\$340,000	\$540,000
EXPENDITURES:			
Capital Outlay	\$0	\$340,000	\$540,000
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$340,000</b>	<b>\$540,000</b>
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

**MAIN STREET IMPROVEMENTS**  
**PROJECT DETAIL**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CAPITAL OUTLAY:</b>				
876.990.54520	MAIN STREET IMPROVEMENTS	\$0	\$340,000	\$540,000
	Total - CAPITAL OUTLAY	0	340,000	540,000
Grand Total				
		\$0	\$340,000	\$540,000

**FUND SUMMARY FOR FUND 878**  
**SEWER CONNECTION PROGRAM FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
REVENUES:			
Sale of Notes	\$0	\$600,000	\$600,000
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$600,000</b>	<b>\$600,000</b>
TOTAL RESOURCES	\$0	\$600,000	\$600,000
EXPENDITURES:			
Capital Outlay	\$0	\$600,000	\$600,000
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$600,000</b>	<b>\$600,000</b>
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

**SEWER CONNECTION PROGRAM FUND  
PROJECT DETAIL**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
878.990.54520	CAPITAL OUTLAY: SEWER CONNECTION PROGRAM Total - CAPITAL OUTLAY	\$0 0	\$600,000 600,000	\$600,000 600,000
	Grand Total	\$0	\$600,000	\$600,000

**COMPUTER REPLACEMENT FUND**  
**PROJECT DETAIL**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CAPITAL OUTLAY:</b>			
498.990.54300 COMPUTERS & OTHER PERIPHERALS	\$192,782	\$600,000	\$470,000
498.990.54320 OFFICE MACHINERY & EQUIPMENT	6,183	60,000	50,000
498.990.54370 COMPUTER SOFTWARE	0	25,000	25,000
<b>Total - CAPITAL OUTLAY</b>	<b>198,965</b>	<b>685,000</b>	<b>545,000</b>
<b>Grand Total</b>	<b>\$198,965</b>	<b>\$685,000</b>	<b>\$545,000</b>

**FUND SUMMARY FOR FUND 879**  
**2013 SIDEWALK, CURB & GUTTER PROGRAM**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
REVENUES:			
Special Assessments	\$0	\$0	\$15,000
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
TOTAL RESOURCES	\$0	\$0	\$15,000
EXPENDITURES:			
Capital Outlay	\$0	\$0	\$15,000
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000</b>
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

**2013 SIDEWALK, CURB, AND GUTTER PROGRAM  
PROJECT DETAIL**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
879.990.54520	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 2011	Budget 2012	Budget 2013	\$ Increase (Decrease)	% Increase (Decrease)
Water	\$6,205,799	\$7,577,751	\$7,373,751	(\$204,000)	-2.7%
Storm Water	\$1,586,087	\$1,635,223	\$2,075,927	\$440,704	27.0%
Sewer	\$7,279,879	\$7,980,114	\$9,561,018	\$1,580,904	19.8%
Airport	\$365,051	\$374,936	\$377,492	\$2,556	0.7%
Transit	\$1,378,447	\$1,593,464	\$1,438,001	(\$155,463)	-9.8%
Municipal Golf Course	\$1,506,655	\$1,608,257	\$1,604,844	(\$3,413)	-0.2%
Wellfield Protection	\$1,011,997	\$885,555	\$140,000	(\$745,555)	-84.2%
Solid Waste Disposal	\$2,916,307	\$2,997,732	\$3,123,096	\$125,364	4.2%
Total	\$22,250,222	\$24,653,032	\$25,694,129	\$1,041,097	4.2%

**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 2011 as well as dollar and percentage comparisons between 2012 and 2013 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**

To account 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 99.4% 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.

***Water Treatment Plant Facilities***

## ENTERPRISE FUNDS

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### 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. For line item detail, please refer to the division pages in the Water Fund section.

### 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 99.2% 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 52.3% of the customer payments into the Storm Sewer Capital Reserve Fund for these improvements. The remaining 47.7% 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

To account 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

As shown on the pie chart (Figure 8.4) on page 8-21, the Sewer Fund's metered sewer charges account for 99.6% 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 27.5% 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. For line item detail, please refer to the division pages in the Sewer Fund section.

## ENTERPRISE FUNDS

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### **Airport Fund**

To account 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**

To account for the operation of the City's public bus line system. Major revenues include federal and state transit operating and capital improvement subsidies. For line item detail, please refer to the division pages in the Transit Fund section.

### **Golf Course Fund**

To account for the operation of Weatherwax Golf Course, the City's 36-hole public golf course.

#### Golf Course Revenues

The major revenues in this fund are green fees, cart rentals, food and beer sales from the food service operation.

#### Golf Course Expenditures

The expenditures in this fund include the Golf Maintenance Division and Golf Clubhouse Division. The Golf Maintenance Division maintains the golf course and equipment, while the Golf Clubhouse division is responsible for the entire golf operation and scheduling of the golf course. This fund also pays for debt service for the golf course. For line item detail, please

refer to the division pages in the Golf Course Fund section.



*Weatherwax Golf Course*

### **Well Field Protection Fund**

To account 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**

To account for the City's solid waste disposal programs. The program includes refuse pickup and recycling from a private contractor. All expenses connected with the solid waste operation plus the debt service on the \$3.3 million bond issue that financed the closing of the City landfill is included in this fund.

## WATER FUND

Revenues	2011 Actual	2012 Budget	2013 Budget
Water Charges	\$ 6,544,533	\$ 7,114,462	\$ 7,114,462
Interest Income	15,167	24,524	24,524
Miscellaneous Revenue	4,292	16,225	16,225
Total	\$ 6,563,992	\$ 7,155,211	\$ 7,155,211

Table 8.2 Water Fund Revenues for 2011-2013

Division Expenditures	2011 Actual	2012 Budget	2013 Budget
Water Administration	\$ 379,387	\$ 410,451	\$ 398,737
Water Treatment	1,985,967	2,133,003	2,307,992
Water Maintenance	1,653,007	1,694,155	1,561,972
Debt Service	918,225	918,685	912,674
Administrative Support	888,373	922,524	950,200
Capital Improvements	350,000	1,467,169	1,209,459
Transfers	30,839	31,764	32,717
Total	\$ 6,205,799	\$ 7,577,751	\$ 7,373,751

Table 8.3 Water Fund division expenditures for 2011-2013

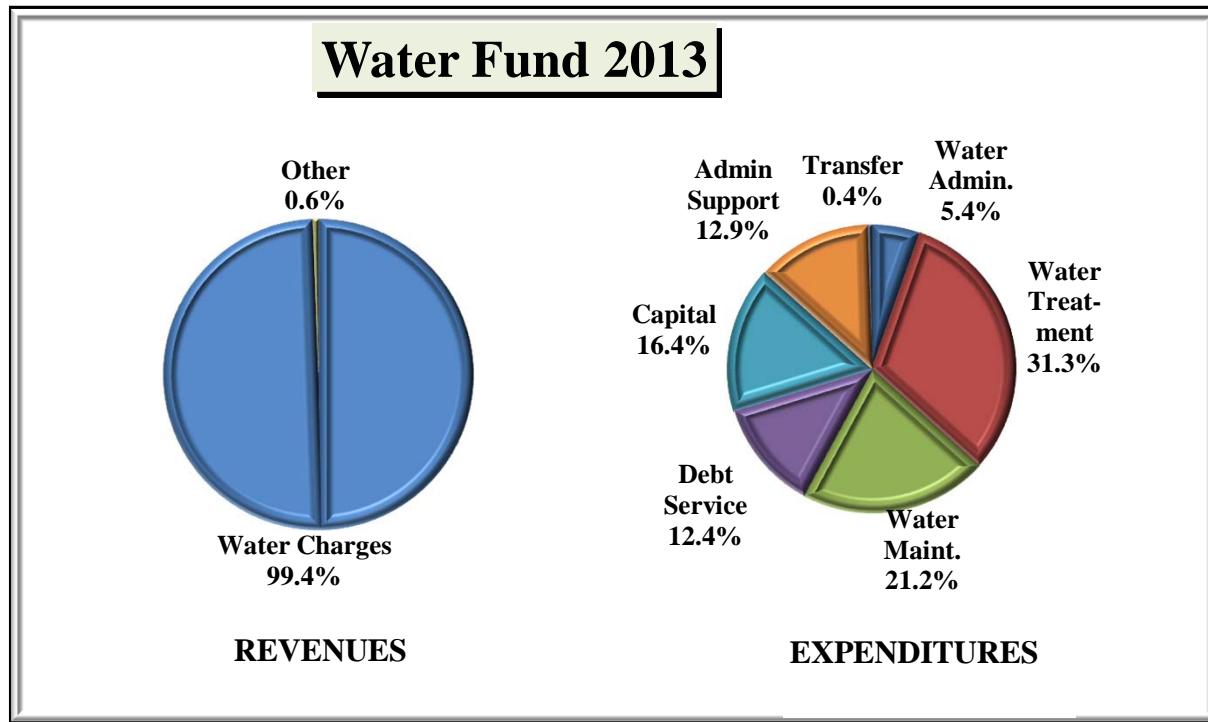
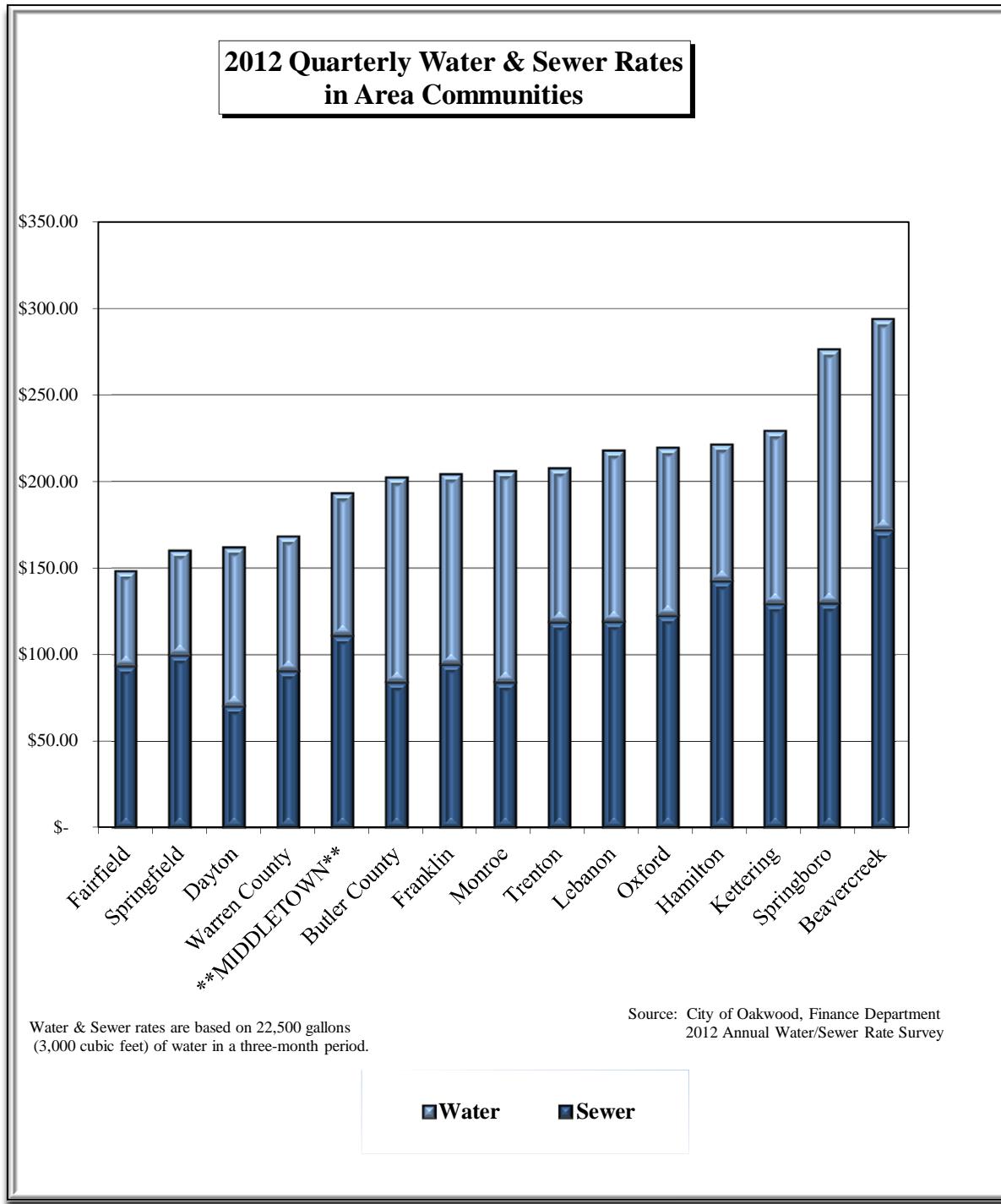


Figure 8.1 Water Fund revenues and division expenditures for year 2013



**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 8.76 million gallons per day of potable water.

**Goals and Objectives**

Goal 1: Maintain approved OEPA wellfield pumping capacity via our annual well rehabilitation program and obtain OEPA approval for the development of one new production well.

Goal 2: Finalize ongoing water system SCADA rehabilitation project by completion of work at Water Treatment Plant and Kensington Pumping Station.

Goal 3: Continue to effectively use newly implemented Maintenance Management System to improve preventive maintenance and recordkeeping at the Water Treatment Plant.

Goal 4: Maintain and improve employee safety at the Water Treatment Plant through continuing education, safe work practices, and proper use of PPE.

Goal 5: Continue to look for new ways to produce drinking water efficiently through cost saving operational practices and staff utilization.

**Service Measures**

	<u>2011 Actual</u>	<u>2012 Estimate</u>	<u>2013 Estimate</u>
Restricted water use in days	0 days	0 days	0 days
Average Flow (million gallons of water per day)	7.32 MGD	8.76 MGD	9.0 MGD
Cost per million gallons of water treated	\$744	\$755	\$769

**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: Finish complete city leak survey from 2009, 2010 and 2011.

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>2011 Actual</u>	<u>2012 Estimate</u>	<u>2013 Estimate</u>
Water main breaks	91 breaks	90 breaks	90 breaks
Operation cost per mile of main	\$372.00	\$400.00	\$410.00
Number of fire hydrants repaired	59 hydrants	115 hydrants	115 hydrants
Number of water services repaired	189 services	230 services	230 services
Number of water meter service calls	9,937 calls	10,500 calls	10,500 calls

**FUND SUMMARY FOR FUND 510**  
**WATER FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,671,264	\$2,029,457	\$1,606,917
<b>REVENUES:</b>			
Charges for Services	\$6,544,533	\$7,114,462	\$7,114,462
Interest Income	15,167	24,524	24,524
Rentals & Leases	0	15,000	15,000
Miscellaneous Revenue	4,292	1,225	1,225
<b>TOTAL REVENUES</b>	<b>\$6,563,992</b>	<b>\$7,155,211</b>	<b>\$7,155,211</b>
<b>TOTAL RESOURCES</b>	<b>\$8,235,256</b>	<b>\$9,184,668</b>	<b>\$8,762,128</b>
<b>EXPENDITURES:</b>			
Personal Services	\$2,128,625	\$2,185,764	\$2,237,528
Contractual Services	1,722,098	1,932,885	1,999,483
Commodities	681,024	671,972	783,916
Capital Outlay	374,987	369,512	197,974
Debt Service	918,225	918,685	912,674
Transfers	380,839	1,498,933	1,242,176
<b>TOTAL EXPENDITURES</b>	<b>\$6,205,799</b>	<b>\$7,577,751</b>	<b>\$7,373,751</b>
<b>ENDING BALANCE DECEMBER 31</b>	<b>\$2,029,457</b>	<b>\$1,606,917</b>	<b>\$1,388,377</b>

**WATER FUND**  
**WATER ADMINISTRATION**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
ASSISTANT FINANCE DIRECTOR (176)	1	1	1
SENIOR ACCOUNT CLERK (190)	3	3	3
<b>PERSONAL SERVICES:</b>			
510.560.51110 SALARIES & WAGES	\$173,867	\$181,895	\$177,415
510.560.51120 OVERTIME WAGES	0	5,286	5,286
510.560.51211 PERS	24,094	26,205	25,578
510.560.51220 WORKERS COMPENSATION	5,414	6,551	6,851
510.560.51230 GROUP HEALTH INSURANCE	51,952	50,506	43,079
510.560.51270 MEDICARE-CITY SHARE	2,457	2,714	2,649
510.560.51275 LIFE INSURANCE	249	249	254
Total - PERSONAL SERVICES	258,033	273,406	261,112
<b>CONTRACTUAL SERVICES:</b>			
510.560.52230 POSTAGE & POSTAL CHARGES	35,575	49,500	50,000
510.560.52330 RADIO MAINTENANCE	220	220	220
510.560.52480 OTHER PROFESSIONAL SERVICES	46,789	46,000	46,000
510.560.52490 OUTSIDE PRINTING	12,908	13,000	13,000
510.560.52510 MAINTENANCE OF EQUIPMENT	412	500	340
510.560.52660 PROPERTY INSURANCE	21,000	21,000	23,200
510.560.52670 BOILER AND MACHINERY	0	3,200	0
510.560.52920 MEMBERSHIPS, BOOKS, PERIODICALS	71	0	85
510.560.52980 MISC CONTRACTUAL SERVICES	2,220	2,000	3,035
Total - CONTRACTUAL SERVICES	119,194	135,420	135,880
<b>COMMODITIES:</b>			
510.560.53100 OFFICE SUPPLIES	1,623	1,250	1,350
510.560.53250 CLEANING SUPPLIES	0	100	100
510.560.53510 SUPPLIES TO MAINTAIN EQUIP	0	225	245
Total - COMMODITIES	1,623	1,575	1,695
<b>CAPITAL OUTLAY:</b>			
510.560.54311 RADIO DEPRECIATION	50	50	50
510.560.54370 COMPUTER SOFTWARE	488	0	0
Total - CAPITAL OUTLAY	538	50	50
Grand Total	\$379,387	\$410,451	\$398,737

**WATER FUND**  
**WATER TREATMENT**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
TREATMENT PLANT MECHANIC (184)	2	2	2
PROCESS CONTROL SUPERVISOR (182)	1	1	1
LAB ANALYST (185)	1	1	1
WATER TREATMENT MANAGER (178)	1	1	1
SECRETARY III (190)	1	1	1
TREATMENT PLANT OPERATOR III (184)	1	1	0
TREATMENT PLANT OPERATOR II (185)	1	0	0
TREATMENT PLANT OPERATOR I (186)	4	5	6
<b>PERSONAL SERVICES</b>			
510.561.51110 SALARIES & WAGES	\$610,366	\$618,253	\$617,649
510.561.51120 OVERTIME WAGES	7,766	22,535	22,535
510.561.51211 PERS	84,851	89,710	89,626
510.561.51220 WORKERS COMPENSATION	20,421	22,428	24,007
510.561.51230 GROUP HEALTH INSURANCE	164,747	160,152	163,091
510.561.51250 CLOTHING ALLOWANCE	1,509	4,000	4,000
510.561.51270 MEDICARE-CITY SHARE	8,034	8,518	9,283
510.561.51275 LIFE INSURANCE	802	813	830
Total - PERSONAL SERVICES	898,496	926,409	931,021
<b>CONTRACTUAL SERVICES:</b>			
510.561.52110 TRAVEL & TRAININC	4,186	10,000	8,000
510.561.52210 UTILITIES-GAS & ELECTRIC	352,315	412,000	440,000
510.561.52120 MILEAGE REIMBURSEMENT	196	500	500
510.561.52222 TELEPHONE LINE CHARGES	1,505	1,500	1,800
510.561.52310 MUNICIPAL GARAGE CHARGE	7,912	12,569	9,625
510.561.52330 RADIO MAINTENANCE	1,712	1,712	1,655
510.561.52480 OTHER PROFESSIONAL SERVICE	78,320	136,810	153,810
510.561.52510 MAINTENANCE OF EQUIF	65,795	59,000	59,000
510.561.52520 MAINTENANCE OF FACILITIE	7,050	15,000	19,000
510.561.52820 LICENSES & PERMITS	23,770	26,725	26,725
510.561.52920 MEMBERSHIPS BOOKS PERIODICALS	2,084	1,500	1,500
Total - CONTRACTUAL SERVICES	544,846	677,316	721,615
<b>COMMODITIES:</b>			
510.561.53100 OFFICE SUPPLIES	1,406	2,000	2,000
510.561.53220 DRUGS/MEDICAL SUPPLIES	595	800	800
510.561.53230 PURCHASE OF UNIFORMS	5,230	3,000	3,000
510.561.53250 CLEANING SUPPLIES	1,697	2,000	2,000
510.561.53340 LUBRICANTS	628	1,000	1,000
510.561.53510 SUPPLIES TO MAINTAIN EQUII	29,001	25,000	29,000
510.561.53520 SUPPLIES TO MAINTAIN BLDG	3,743	3,500	10,000
510.561.53610 SMALL TOOLS & EQUIPMENT	2,495	2,000	2,500
510.561.53620 MAJOR TOOLS & EQUIPMENT	3,495	4,000	4,000
510.561.53710 CHEMICALS & LAB SUPPLIES	471,038	457,775	559,000
Total - COMMODITIES	519,329	501,075	613,300
<b>CAPITAL OUTLAY</b>			
510.561.54300 COMPUTERS/OTHER PERIPHERALS	1,081	1,500	1,500
510.561.54310 AUTOS & TRUCKS DEPR	6,999	6,999	17,852
510.561.54311 RADIO DEPRECIATION	704	704	704
510.561.54320 OFFICE MACHINERY & EQUIF	0	1,000	4,000
510.561.54360 OTHER EQUIPMENT	12,512	16,000	16,000
510.561.54370 COMPUTER SOFTWARE	2,000	2,000	2,000
Total - CAPITAL OUTLAY	23,296	28,203	42,056
Grand Total	\$1,985,967	\$2,133,003	\$2,307,992

**WATER FUND**  
**WATER MAINTENANCE**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
PUBLIC WORKS SUPERINTENDENT (179)	1	1	1
SECRETARY III (190)	1	1	1
PUBLIC WORKS LEADER (185)	2	2	2
WATER METER SERVICE WORKER (PW5)	4	4	0
EQUIPMENT OPERATOR (PW4)	3	3	7
MAINTENANCE WORKER (PW3)	4	4	4
<b>PERSONAL SERVICES:</b>			
510.562.51110 SALARIES & WAGES	\$680,287	\$667,417	\$673,735
510.562.51120 OVERTIME WAGES	18,601	30,000	55,000
510.562.51211 PERS	100,994	97,638	102,023
510.562.51220 WORKERS COMPENSATION	23,093	24,410	27,328
510.562.51230 GROUP HEALTH INSURANCE	138,718	141,936	160,910
510.562.51250 CLOTHING ALLOWANCE	0	5,750	6,500
510.562.51270 MEDICARE-CITY SHARE	9,508	9,483	10,566
510.562.51275 LIFE INSURANCE	895	900	918
510.562.51280 AFSCME CARE PLAN	0	8,415	8,415
Total - PERSONAL SERVICES	972,096	985,949	1,045,395
<b>CONTRACTUAL SERVICES:</b>			
510.562.52110 TRAVEL & TRAINING	307	400	400
510.562.52111 MANDATORY TRAVEL & TRAINING	1,281	1,650	1,650
510.562.52210 UTILITIES-GAS & ELECTRIC	6,703	15,000	10,000
510.562.52222 TELEPHONE LINE CHARGES	5,167	10,000	6,000
510.562.52310 MUNICIPAL GARAGE CHARGES	95,765	121,316	123,322
510.562.52330 RADIO MAINTENANCE	4,392	4,392	4,166
510.562.52340 EQUIPMENT & VEHICLE RENTAL	0	500	500
510.562.52480 OTHER PROFESSIONAL SERVICES	47,277	25,000	25,000
510.562.52490 OUTSIDE PRINTING	0	250	250
510.562.52510 MAINTENANCE OF EQUIPMENT	1,023	4,000	4,000
510.562.52520 MAINTENANCE OF FACILITIES	2,637	8,000	8,000
510.562.52810 PROPERTY TAXES	2,117	2,117	3,500
510.562.52820 LICENSES & PERMITS	54	500	500
510.562.52920 MEMBERSHIPS BOOKS PERIODICALS	767	1,000	1,000
510.562.52970 UNIFORM RENTAL SERVICE	2,196	3,500	3,500
Total - CONTRACTUAL SERVICES	169,686	197,625	191,788
<b>COMMODITIES:</b>			
510.562.53100 OFFICE SUPPLIES	1,762	2,000	2,000
510.562.53220 DRUGS/MEDICAL SUPPLIES	220	150	150
510.562.53230 PURCHASE OF UNIFORMS	2,107	3,500	3,500
510.562.53250 CLEANING SUPPLIES	1,148	1,000	1,000
510.562.53295 TRAFFIC CONTROL SUPPLIES	4,629	3,000	3,000
510.562.53510 SUPPLIES TO MAINTAIN EQUIPMENT	2,751	3,500	7,950
510.562.53520 SUPPLIES TO MAINTAIN BLDGS	129,086	131,672	131,821
510.562.53610 SMALL TOOLS & EQUIPMENT	1,973	4,500	4,500
510.562.53620 MAJOR TOOLS & EQUIPMENT	16,396	20,000	15,000
Total - COMMODITIES	160,071	169,322	168,921
<b>CAPITAL OUTLAY</b>			
510.562.54310 AUTOS & TRUCKS DEPRECIATION	318,136	313,909	128,718
510.562.54311 RADIO DEPRECIATION	2,350	2,350	2,150
510.562.54340 PURCHASE OF VEHICLES	3,407	0	0
510.562.54530 WATER PLANT & DISTRIBUTION	27,261	25,000	25,000
Total - CAPITAL OUTLAY	351,154	341,259	155,868
Grand Total	\$1,653,007	\$1,694,155	\$1,561,972

**WATER FUND**  
**DEBT SERVICE**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
DEBT SERVICE:				
510.901.57110	BOND PRINCIPAL	\$368,264	\$377,904	\$383,230
510.901.57220	PRINCIPAL PAYMENT FOR METER LEASE	389,302	403,872	418,988
510.901.57310	INTEREST ON BONDS	69,838	60,657	49,320
510.901.57330	INTEREST PAYMENTS ON METER LEASE	90,822	76,252	61,136
	Total - DEBT SERVICE	918,225	918,685	912,674
	Grand Total	\$918,225	\$918,685	\$912,674

**WATER FUND**  
**ADMINISTRATIVE SERVICES**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
	CONTRACTUAL SERVICES:			
510.902.52345	ADMINISTRATIVE FEES	\$888,373	\$922,524	\$950,200
	Total - CONTRACTUAL SERVICES	888,373	922,524	950,200
	Grand Total	\$888,373	\$922,524	\$950,200

**WATER FUND**  
**TRANSFERS OUT**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>TRANSFERS:</b>				
510.915.58190	TRANS TO COMPUTER REPLACEMENT	\$30,839	\$31,764	\$32,717
510.915.58210	TRANS TO WATER CAPITAL RESERVE	\$350,000	1,467,169	1,209,459
	Total - TRANSFERS	<u>380,839</u>	<u>1,498,933</u>	<u>1,242,176</u>
	Grand Total	\$380,839	\$1,498,933	\$1,242,176

## STORM WATER FUND

Revenues	2011 Actual	2012 Budget	2013 Budget
Storm Water Charges	\$ 1,584,893	\$ 1,587,339	\$ 1,587,339
Interest Income	11,590	14,718	12,029
Total	\$ 1,596,483	\$ 1,602,057	\$ 1,599,368

Table 8.4 Storm Water Fund Revenues for 2011-2013

Division Expenditures	2011 Actual	2012 Budget	2013 Budget
Storm Water Maintenance	\$ 847,121	\$ 895,217	\$ 884,870
Capital Improvements	634,936	634,936	1,084,936
Administrative Support	104,030	105,070	106,121
Total	\$ 1,586,087	\$ 1,635,223	\$ 2,075,927

Table 8.5 Storm Water Fund division expenditures for 2011-2013

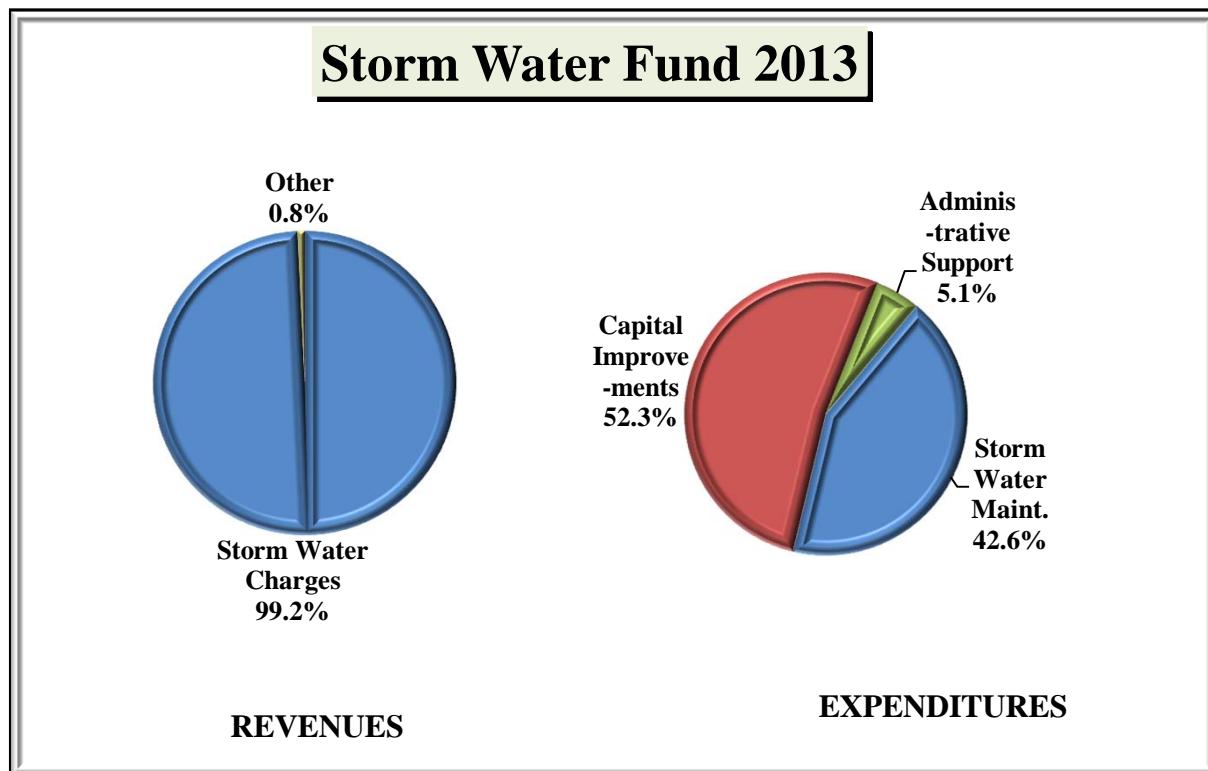


Figure 8.3 Storm Water Fund revenues and division expenditures for year 2013

**PUBLIC WORKS - STORM WATER MAINTENANCE DIVISION****Summary**

The purpose of the Storm Water Maintenance Division, with (6) employees, 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.

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

**Service Measures**

	<u>2011 Actual</u>	<u>2012 To Date</u>	<u>2013 Estimate</u>
Total feet storm main cleaned	10,000 ft.	9,290 ft.	12,000 ft.
Number of detention basins	9 basins	9 basins	9 basins
Number of inlets replaced or repaired	110 inlets	98 inlets	200 inlets
Number of flood events	20 events	11 events	15 events

**FUND SUMMARY FOR FUND 515**  
**STORM WATER FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,629,209	\$1,639,604	\$1,606,438
REVENUES:			
Charges for Services	\$1,584,893	\$1,587,339	\$1,587,339
Interest Income	11,590	14,718	12,029
<b>TOTAL REVENUES</b>	<b>\$1,596,483</b>	<b>\$1,602,057</b>	<b>\$1,599,368</b>
<b>TOTAL RESOURCES</b>	<b>\$3,225,692</b>	<b>\$3,241,661</b>	<b>\$3,205,806</b>
EXPENDITURES:			
Personal Services	\$467,019	\$470,089	\$500,521
Contractual Services	193,680	225,992	232,685
Commodities	33,051	59,424	59,511
Capital Outlay	257,402	244,782	198,274
Transfers	634,936	634,936	1,084,936
<b>TOTAL EXPENDITURES</b>	<b>\$1,586,087</b>	<b>\$1,635,223</b>	<b>\$2,075,927</b>
<b>ENDING BALANCE DECEMBER 31</b>	<b>\$1,639,604</b>	<b>\$1,606,438</b>	<b>\$1,129,879</b>

**STORM WATER FUND**  
**STORM WATER MAINTENANCE**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
PUBLIC WORKS SUPERINTENDENT (179)	1	1	1
PUBLIC WORKS LEADER (185)	1	1	1
EQUIPMENT OPERATOR (PW4)	2	3	3
MAINTENANCE WORKER (PW3)	3	2	2
<b>PERSONAL SERVICES</b>			
515.461.51110 SALARIES & WAGES	\$312,971	\$312,007	\$314,162
515.461.51120 OVERTIME WAGES	14,748	15,000	15,000
515.461.51211 PERS	46,432	45,781	46,083
515.461.51220 WORKERS' COMPENSATION	8,478	11,445	12,344
515.461.51230 GROUP HEALTH INSURANCE	79,075	73,958	100,494
515.461.51250 CLOTHING ALLOWANCE	0	2,900	3,400
515.461.51270 MEDICARE-CITY SHARE	4,893	4,742	4,773
515.461.51275 LIFE INSURANCE	421	431	440
515.461.51280 AFSCME CARE PLAN	0	3,825	3,825
Total - PERSONAL SERVICES	467,019	470,089	500,521
<b>CONTRACTUAL SERVICES:</b>			
515.461.52110 TRAVEL & TRAINING	442	1,500	1,250
515.461.52111 MANDATORY TRAINING	1,003	2,000	2,000
515.461.52210 UTILITIES-GAS & ELECTRIC	11,096	12,000	12,000
515.461.52222 TELEPHONE LINE CHARGES	638	1,000	1,000
515.461.52310 MUNICIPAL GARAGE CHARGES	55,989	72,712	76,604
515.461.52330 RADIO MAINTENANCE	636	635	635
515.461.52480 OTHER PROFESSIONAL SERVICES	12,071	6,000	8,000
515.461.52510 MAINTENANCE OF EQUIPMENT	444	2,000	2,000
515.461.52520 MAINTENANCE OF FACILITIES	2,541	10,000	10,000
515.461.52820 LICENSES & PERMITS	119	200	200
515.461.52920 MEMBERSHIPS,BOOKS,PERIODICALS	0	200	200
515.461.52970 UNIFORM RENTAL SERVICE	895	2,300	2,300
515.461.52980 OTHER MISC CONTRACTUAL SERVICES	3,775	10,375	10,375
Total - CONTRACTUAL SERVICES	89,650	120,922	126,564
<b>COMMODITIES:</b>			
515.461.53100 OFFICE SUPPLIES	498	500	500
515.461.53220 DRUGS/MEDICAL SUPPLIES	305	100	100
515.461.53230 PURCHASE OF UNIFORMS	129	900	900
515.461.53250 CLEANING SUPPLIES	535	1,000	1,000
515.461.53295 TRAFFIC CONTROL SUPPLIES	2,000	1,500	1,500
515.461.53510 SUPPLIES TO MAINTAIN EQUIPMENT	2,323	5,000	5,000
515.461.53520 SUPPLIES TO MAINTAIN BUILDINGS	16,125	25,424	25,511
515.461.53610 SMALL TOOLS & EQUIPMENT	1,743	5,000	5,000
515.461.53620 MAJOR TOOLS & EQUIPMENT	9,393	20,000	20,000
Total - COMMODITIES	33,051	59,424	59,511
<b>CAPITAL OUTLAY</b>			
515.461.54310 AUTOS AND TRUCK DEPR	207,104	244,344	197,836
515.461.54311 RADIO DEPRECIATION	438	438	438
515.461.54340 PURCHASE OF VEHICLES	49,860	0	0
Total - CAPITAL OUTLAY	257,402	244,782	198,274
Grand Total	\$847,121	\$895,217	\$884,870

**STORM WATER FUND  
ADMINISTRATIVE SERVICES**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
CONTRACTUAL SERVICES:			
515.902.52345 ADMINISTRATIVE FEES	\$104,030	\$105,070	\$106,121
Total - CONTRACTUAL SERVICES	104,030	105,070	106,121
Grand Total	\$104,030	\$105,070	\$106,121

**STORM WATER FUND  
TRANSFERS OUT**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>TRANSFERS:</b>			
515.915.58307 TRANS TO STORM WATER CAPITAL RESERV	\$634,936	\$634,936	\$1,084,936
Total - TRANSFERS	634,936	634,936	1,084,936
Grand Total	\$634,936	\$634,936	\$1,084,936

## SEWER FUND

Revenues	2011 Actual	2012 Budget	2013 Budget
Sewer Charges	\$ 8,067,070	\$ 8,172,387	\$ 8,172,387
Interest Income	22,234	29,378	31,270
Miscellaneous Revenue	27,211	0	0
Total	\$ 8,116,514	\$ 8,201,765	\$ 8,203,657

Table 8.6 Sewer Fund Revenues for 2011-2013

Division Expenditures	2011 Actual	2012 Budget	2013 Budget
Public Works & Utilities Admin	\$ 207,899	\$ 208,916	\$ 192,339
Sewer Administration	328,626	356,129	377,150
Wastewater Treatment	2,690,324	3,156,340	3,241,212
Sewer Maintenance	944,558	988,292	1,069,518
Capital Improvements	1,115,037	1,237,175	2,625,858
Debt Service	1,074,224	1,071,474	1,072,024
Administrative Support	888,373	930,024	950,200
Transfers	30,839	31,764	32,717
Total	\$ 7,279,879	\$ 7,980,114	\$ 9,561,018

Table 8.7 Sewer Fund division expenditures for 2011-2013

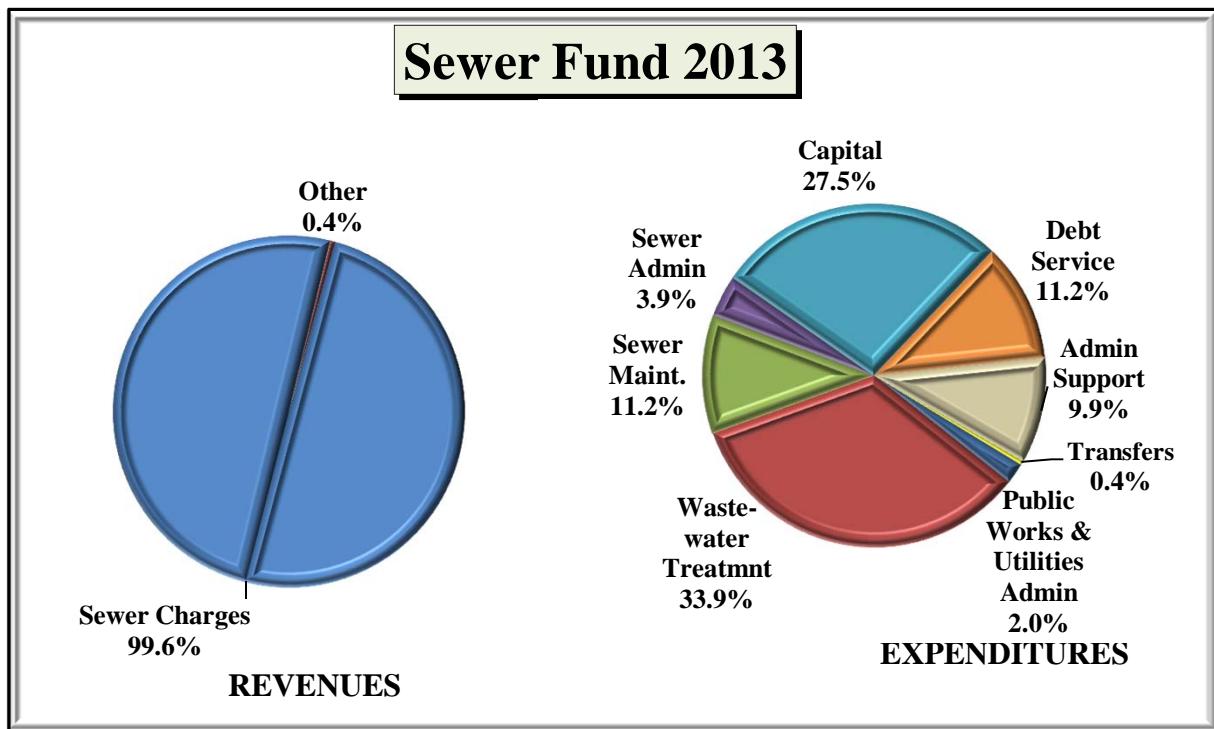


Figure 8.4 Sewer Fund revenues and division expenditures for year 2013

**PUBLIC WORKS & UTILITIES - ADMINISTRATION****Summary**

Public Works & Utilities Administration oversees thirteen operations/divisions; administers the Water, Sewer, Storm Water, Solid Waste Enterprise Funds and the Capital Improvement Funds. The Public Works & Utilities Director reports directly to the City Manager's Office.

The Divisions of Public Works and Utilities include:

Building Maintenance	Solid Waste
Electronics	Storm Water Maintenance
Engineering	Sewer Maintenance
Grounds Maintenance	Wastewater Treatment
Municipal Garage	Water Maintenance
Parks Maintenance	Water Treatment

**Goals and Objectives**

Goal 1: Continue discussions with US EPA regarding implementation of a viable Long Term Control Plan.

Goal 2: Continue city-wide safety committee meetings.

**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 biosolids* product, which is applied to farmland for its nutrient and soil conditioning value. The plant operates 24 hours per day with a professional staff of seventeen men and women.

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**Goals and Objectives**

- Goal 1: Continue upgrading or replacement of deteriorating plant facilities 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 additional training.
- Goal 3: Continue efforts to initiate a Maintenance Management system to track equipment maintenance, work orders, costs, and inventory.
- Goal 4: Continue efforts to improve staff initiative, involvement, and accountability.
- Goal 5: Optimize plant security.

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**Service Measures**

<u>Measure</u>	<u>2011 Actual</u>	<u>2012 Estimate</u>	<u>2013 Estimate</u>
Average Flow (million gallons per day)	20.6*	18	18
Biosolids Produced (dry tons per year)	1558 tons	1,650 tons	1,650 tons
NPDES Permit % Compliance	99.9%	99.9%	99.9%
Wastewater Solids - % Removal	93.1%	90%	90%
Industries in Significant Non-Compliance	1	1	1
Cost per Million Gallons Treated	\$356.71*	\$480.42	\$493.34

**\*record wet year**

**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: Replace force main on Germantown Road from Aeronca Lift Station.

Goal 3: Replace another section of interceptor line along river.

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>2011 Actual</u>	<u>2012 Estimate</u>	<u>2013 Estimate</u>
Operating cost per mile of main	\$567	\$580	\$580
Total feet sewer main cleaned	127,797 ft	170,000 ft	170,000 ft
Number of sanitary sewer back ups	6 back ups	15 back ups	15 back ups
Number of sewer/water in building calls	45 calls	25 calls	25 calls
Number of feet grease cleaned	85,679 ft	140,000 ft	140,000 ft

**FUND SUMMARY FOR FUND 520**  
**SANITARY SEWER FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,603,432	\$3,440,066	\$3,661,717
REVENUES:			
Charges for Services	\$8,067,070	\$8,172,387	\$8,172,387
Interest Income	22,234	29,378	31,270
Miscellaneous Revenue	27,211	0	0
<b>TOTAL REVENUES</b>	<b>\$8,116,514</b>	<b>\$8,201,765</b>	<b>\$8,203,657</b>
<b>TOTAL RESOURCES</b>	<b>\$10,719,946</b>	<b>\$11,641,831</b>	<b>\$11,865,374</b>
EXPENDITURES:			
Personal Services	\$2,228,537	\$2,308,233	\$2,415,116
Contractual Services	2,274,783	2,598,968	2,609,847
Commodities	359,498	524,841	516,449
Capital Outlay	196,962	207,659	289,007
Debt Service	1,074,224	1,071,474	1,072,024
Transfers	1,145,876	1,268,939	2,658,575
<b>TOTAL EXPENDITURES</b>	<b>\$7,279,879</b>	<b>\$7,980,114</b>	<b>\$9,561,018</b>
<b>ENDING BALANCE DECEMBER 31</b>	<b>\$3,440,066</b>	<b>\$3,661,717</b>	<b>\$2,304,357</b>

**SEWER FUND**  
**PUBLIC WORKS & UTILITIES ADMINISTRATION**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
PUBLIC WORKS & UTILITIES DIRECTOR (170)	1	1	1
ADMINISTRATIVE ASSISTANT (187)	0	0	1
EXECUTIVE ASSISTANT (184)	1	1	0
<b>PERSONAL SERVICES:</b>			
520.583.51110 SALARIES & WAGES	\$146,193	\$140,062	\$124,198
520.583.51120 OVERTIME WAGES	0	1,000	1,000
520.583.51211 PERS	20,402	19,749	17,528
520.583.51220 WORKERS' COMPENSATION	4,948	4,937	4,695
520.583.51230 GROUP HEALTH INSURANCE	29,927	31,172	33,042
520.583.51270 MEDICARE-CITY SHARE	2,250	2,045	1,815
520.583.51275 LIFE INSURANCE	144	134	146
Total - PERSONAL SERVICES	203,864	199,099	182,424
<b>CONTRACTUAL SERVICES:</b>			
520.583.52110 TRAVEL & TRAINING	496	2,000	1,500
520.583.52120 EMPLOYEE MILEAGE REIMBURSEMENT	181	150	150
520.583.52222 TELEPHONE LINE CHARGES	446	600	600
520.583.52480 OTHER PROFESSIONAL SERVICE	1,596	5,267	5,515
520.583.52490 OUTSIDE PRINTING	0	250	250
520.583.52920 MEMBERSHIPS,BOOKS & PERIODICALS	853	700	700
Total - CONTRACTUAL SERVICES	3,572	8,967	8,715
<b>COMMODITIES:</b>			
520.583.53100 OFFICE SUPPLIES	353	600	600
520.583.53510 SUPPLIES TO MAINTAIN EQUIPMENT	110	250	600
Total - COMMODITIES	463	850	1,200
Grand Total	\$207,899	\$208,916	\$192,339

**CITY OF MIDDLETOWN, OHIO**

**2013 BUDGET**

**SEWER FUND**  
**SEWER ADMINISTRATION**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
EXECUTIVE ACCOUNT CLERK (188)	1	1	1
CUSTOMER RELATIONS SPECIALIST (189)	1	1	1
SENIOR ACCOUNT CLERK (190)	1	2	2
ACCOUNT CLERK (192)	1	0	0
<b>PERSONAL SERVICES:</b>			
520.580.51110 SALARIES AND WAGES	\$150,622	\$154,710	\$164,167
520.580.51120 OVERTIME WAGES	1,007	5,286	5,286
520.580.51211 PERS	21,168	22,399	23,723
520.580.51220 WORKERS COMPENSATION	5,131	5,600	6,355
520.580.51230 GROUP HEALTH INSURANCE	21,073	22,880	30,922
520.580.51270 MEDICARE-CITY SHARE	1,799	2,320	2,457
520.580.51275 LIFE INSURANCE	201	230	235
Total - PERSONAL SERVICES	201,002	213,425	233,145
<b>CONTRACTUAL SERVICES:</b>			
520.580.52230 POSTAGE & POSTAL CHARGES	35,575	49,500	50,750
520.580.52330 RADIO MAINTENANCE	220	220	220
520.580.52480 OTHER PROFESSIONAL SERVICES	45,565	46,000	46,000
520.580.52490 OUTSIDE PRINTING	12,908	12,500	13,000
520.580.52510 MAINTENANCE OF EQUIPMENT	412	500	500
520.580.52660 PROPERTY INSURANCE	28,500	28,574	28,574
520.580.52670 BOILER AND MACHINERY	0	750	0
520.580.52920 MEMBERSHIPS, BOOKS & PERIODICALS	71	0	100
520.580.52980 MISC CONTRACTUAL SERVICES	2,220	3,035	3,035
Total - CONTRACTUAL SERVICES	125,469	141,079	142,179
<b>COMMODITIES:</b>			
520.580.53100 OFFICE SUPPLIES	1,618	1,250	1,350
520.580.53250 CLEANING SUPPLIES	0	100	100
520.580.53510 SUPPLIES TO MAINTAIN EQUIPMENT	0	225	326
Total - COMMODITIES	1,618	1,575	1,776
<b>CAPITAL OUTLAY:</b>			
520.580.54370 COMPUTERS SOFTWARE	488	0	0
520.580.54311 RADIO DEPRECIATION	50	50	50
Total - CAPITAL OUTLAY	538	50	50
Grand Total	\$328,626	\$356,129	\$377,150

**CITY OF MIDDLETOWN, OHIO**

**2013 BUDGET**

**SEWER FUND**  
**WASTEWATER TREATMENT**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
WASTEWATER TREATMENT MANAGER (178)	1	1	1
PROCESS CONTROL SUPERVISOR (182)	1	1	1
LABORATORY ANALYST (185)	1	1	1
TREATMENT PLANT MECHANIC (184)	5	5	4
TREATMENT PLANT MECHANIC LEADER (183)	0	0	1
TREATMENT PLANT OPERATOR, CLASS III (184)	1	1	1
TREATMENT PLANT OPERATOR, CLASS II (185)	0	0	1
TREATMENT PLANT OPERATOR, CLASS I (186)	6	6	5
TREATMENT PLANT OPERATOR (187)	1	1	1
SECRETARY III (190)	1	1	1
<b>PERSONAL SERVICES:</b>			
520.581.51110 SALARIES & WAGES	\$809,138	\$864,026	\$862,056
520.581.51120 OVERTIME WAGES	63,059	60,000	50,064
520.581.51211 PERS	125,541	129,363	127,688
520.581.51220 WORKERS' COMPENSATION	27,793	32,310	34,202
520.581.51230 GROUP HEALTH INSURANCE	195,695	199,364	217,719
520.581.51250 CLOTHING ALLOWANCE	8,855	10,300	10,300
520.581.51270 MEDICARE-CITY SHARE	11,654	12,624	12,451
520.581.51275 LIFE INSURANCE	1,076	1,148	1,171
520.581.51290 EMPLOYEE AWARDS	0	100	100
Total - PERSONAL SERVICES	1,242,811	1,309,235	1,315,751
<b>CONTRACTUAL SERVICES:</b>			
520.581.52110 TRAVEL & TRAINING	1,135	3,000	3,000
520.581.52120 EMPLOYEE MILEAGE REIMB	0	200	200
520.581.52210 UTILITIES-GAS & ELECTRIC	803,464	850,000	803,000
520.581.52222 TELEPHONE LINE CHARGES	2,629	2,500	2,500
520.581.52310 MUNICIPAL GARAGE CHARGES	7,889	13,580	12,983
520.581.52330 RADIO MAINTENANCE	212	220	255
520.581.52480 OTHER PROFESSIONAL SERVICE	43,347	50,000	80,000
520.581.52510 MAINTENANCE OF EQUIP	105,118	150,000	150,000
520.581.52520 MAINTENANCE OF FACILITIES	10,692	25,000	25,000
520.581.52810 PROPERTY TAXES	845	1,700	1,700
520.581.52820 LICENSES AND PERMITS	19,619	21,000	21,000
520.581.52920 MEMBERSHIPS,BOOKS & PERIODICALS	279	250	250
520.581.52980 MISC CONTRACTUAL SERVICE	130,973	250,000	250,000
Total - CONTRACTUAL SERVICES	1,126,203	1,367,450	1,349,888
<b>COMMODITIES:</b>			
520.581.53100 OFFICE SUPPLIES	902	750	750
520.581.53220 DRUGS/MEDICAL SUPPLIES	94	100	100
520.581.53230 PURCHASE OF UNIFORMS	2,551	2,500	2,500
520.581.53250 CLEANING SUPPLIES	1,611	1,500	1,500
520.581.53340 LUBRICANTS	320	1,000	1,000
520.581.53510 SUPPLIES TO MAINTAIN EQUIP	101,342	75,000	127,816
520.581.53520 SUPPLIES TO MAINTAIN BUILDINGS	488	1,000	1,000
520.581.53610 SMALL TOOLS & EQUIPMENT	0	1,000	1,000
520.581.53620 MAJOR TOOLS & EQUIP	0	20,000	20,000
520.581.53710 CHEMICALS & LAB SUPPLIES	206,783	342,085	276,405
Total - COMMODITIES	314,092	444,935	432,071
<b>CAPITAL OUTLAY:</b>			
520.581.54300 COMPUTER & OTHER PERIPHERALS	0	2,500	17,500
520.581.54310 AUTOS AND TRUCKS DEPR	7,080	7,080	100,864
520.581.54311 RADIO DEPRECIATION	138	140	138
520.581.54360 OTHER EQUIP	0	25,000	25,000
Total - CAPITAL OUTLAY	7,218	34,720	143,502
Grand Total	\$2,690,324	\$3,156,340	\$3,241,212

**CITY OF MIDDLETOWN, OHIO**

**2013 BUDGET**

**SEWER FUND**  
**SEWER MAINTENANCE**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
PUBLIC WORKS SUPERINTENDENT (179)	0	0	1
PUBLIC WORKS LEADER (185)	1	1	1
EQUIPMENT OPERATOR (PW4)	4	4	4
MAINTENANCE WORKER (PW3)	4	4	4
<b>PERSONAL SERVICES</b>			
520.582.51110 SALARIES & WAGES	\$380,227	\$374,721	\$440,879
520.582.51120 OVERTIME WAGES	12,707	20,088	20,088
520.582.51211 PERS	52,997	55,273	64,535
520.582.51220 WORKERS' COMPENSATION	12,383	13,818	17,286
520.582.51230 GROUP HEALTH INSURANCE	116,559	107,102	122,988
520.582.51250 CLOTHING ALLOWANCE	0	3,100	4,600
520.582.51270 MEDICARE-CITY SHARE	5,466	5,725	6,684
520.582.51275 LIFE INSURANCE	522	527	616
520.582.51280 AFSCME CARE PLAN	0	6,120	6,120
Total - PERSONAL SERVICES	580,860	586,474	683,796
<b>CONTRACTUAL SERVICES:</b>			
520.582.52110 TRAVEL & TRAINING	818	1,000	1,010
520.582.52111 MANDATORY TRAINING	1,569	2,000	2,020
520.582.52210 UTILITIES-GAS & ELECTRIC	15,672	15,000	15,150
520.582.52222 TELEPHONE LINE CHARGES	597	1,000	1,010
520.582.52310 MUNICIPAL GARAGE CHARGE	79,006	102,571	99,515
520.582.52330 RADIO MAINTENANCE	1,578	1,577	1,577
520.582.52480 OTHER PROFESSIONAL SERVICES	25,201	17,000	27,170
520.582.52490 OUTSIDE PRINTING	0	300	303
520.582.52510 MAINTENANCE OF EQUI	2,909	6,000	6,060
520.582.52520 MAINTENANCE OF FACILITIES	1,886	2,000	2,020
520.582.52820 LICENSES & PERMITS	138	150	152
520.582.52920 MEMBERSHIPS,BOOKS,PERIODICALS	30	100	100
520.582.52970 UNIFORM RENTAL SERVICE	1,760	2,750	2,778
Total - CONTRACTUAL SERVICES	131,166	151,448	158,865
<b>COMMODITIES:</b>			
520.582.53100 OFFICE SUPPLIES	414	500	505
520.582.53220 DRUGS/MEDICAL SUPPLIES	160	200	202
520.582.53230 PURCHASE OF UNIFORMS	965	2,000	2,020
520.582.53250 CLEANING SUPPLIES	2,078	2,000	2,020
520.582.53295 TRAFFIC CONTROL SUPPLIES	4,629	3,000	3,030
520.582.53510 SUPPLIES TO MAINTAIN EQUIPMENT	13,327	20,000	20,100
520.582.53520 SUPPLIES TO MAINTAIN BUILDING	16,869	42,781	42,455
520.582.53610 SMALL TOOLS & EQUIPMENT	516	2,000	4,020
520.582.53620 MAJOR TOOLS & EQUIPMENT	4,367	5,000	7,050
Total - COMMODITIES	43,325	77,481	81,402
<b>CAPITAL OUTLAY</b>			
520.582.54310 AUTOS AND TRUCK DEPR	185,656	154,943	141,509
520.582.54311 RADIO DEPRECIATION	946	946	946
520.582.54360 OTHER EQUIPMENT	0	14,000	0
520.582.54540 WWTP & SEWERS	2,605	3,000	3,000
Total - CAPITAL OUTLAY	189,207	172,889	145,455
Grand Total	\$944,558	\$988,292	\$1,069,518

**SEWER FUND**  
**DEBT SERVICE**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
DEBT SERVICE:				
520.901.57110	PRINCIPAL PAYMENT	\$310,000	\$315,000	\$325,000
520.901.57220	PRINCIPAL PAYMENT FOR METER LEASE	389,302	403,872	418,988
520.901.57310	INTEREST ON BONDS	284,100	276,350	266,900
520.901.57330	INTEREST PAYMENTS ON METER LEASE	90,822	76,252	61,136
	Total - DEBT SERVICE	1,074,224	1,071,474	1,072,024
	Grand Total	\$1,074,224	\$1,071,474	\$1,072,024

**SEWER FUND**  
**ADMINISTRATIVE SERVICES**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
CONTRACTUAL SERVICES:				
520.902.52345	ADMINISTRATIVE FEES	\$888,373	\$930,024	\$950,200
	Total - CONTRACTUAL SERVICES	888,373	930,024	950,200
	Grand Total	\$888,373	\$930,024	\$950,200

**SEWER FUND**  
**TRANSFERS OUT**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>TRANSFERS:</b>			
520.915.58190 TRANS TO COMPUTER REPL.	\$30,839	\$31,764	\$32,717
520.915.58220 TRANS TO SEWER CAPITAL RES.	1,115,037	1,237,175	2,625,858
Total - TRANSFERS	1,145,876	1,268,939	2,658,575
Grand Total	\$1,145,876	\$1,268,939	\$2,658,575

**FUND SUMMARY FOR FUND 525**  
**AIRPORT FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$32,115	\$32,966	\$19,030
REVENUES:			
Charges for Services	\$7,341	\$4,000	\$4,000
Rentals & Leases	258,563	267,000	292,000
Transfers	70,000	90,000	88,000
Miscellaneous Revenue	29,998	0	0
<b>TOTAL REVENUES</b>	<b>\$365,902</b>	<b>\$361,000</b>	<b>\$384,000</b>
<b>TOTAL RESOURCES</b>	<b>\$398,017</b>	<b>\$393,966</b>	<b>\$403,030</b>
EXPENDITURES:			
Contractual Services	\$237,623	\$245,798	\$238,869
Commodities	1,665	0	4,885
Capital Outlay	0	0	6,700
Debt Service	125,763	129,138	127,038
<b>TOTAL EXPENDITURES</b>	<b>\$365,051</b>	<b>\$374,936</b>	<b>\$377,492</b>
ENDING BALANCE DECEMBER 31	\$32,966	\$19,030	\$25,538

**AIRPORT FUND**  
**AIRPORT OPERATIONS**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CONTRACTUAL SERVICES:</b>				
525.525.52210	UTILITIES-GAS & ELECTRIC	\$71,565	\$85,000	\$85,000
525.525.52222	TELEPHONE LINE CHARGES	0	1,200	1,200
525.525.52310	MUNICIPAL GARAGE CHARGES	11,023	16,998	19,669
525.525.52410	LEGAL SERVICES	1,180	0	2,000
525.525.52480	OTHER PROFESSIONAL SERVICE	64,965	52,000	58,500
525.525.52510	MAINTENANCE OF EQUIP	3,154	9,000	10,000
525.525.52520	MAINTENANCE OF BUILDINGS	10,581	6,500	7,000
525.525.52685	AIRPORT LIABILITY INSURANCE	26,005	26,100	11,500
525.525.52810	PROPERTY TAXES	49,150	49,000	44,000
525.525.52820	LICENSES AND PERMITS	0	0	0
Total - CONTRACTUAL SERVICES		237,623	245,798	238,869
<b>COMMODITIES:</b>				
525.525.53510	SUPPLIES TO MAINTAIN EQUIP	1,665	0	2,000
525.525.53520	SUPPLIES TO MAINTAIN BUILDINGS	0	0	2,885
Total - COMMODITIES		1,665	0	4,885
<b>CAPITAL OUTLAY:</b>				
525.525.54310	AUTO DEPRECIATION	0	0	6,700
Total - COMMODITIES		0	0	6,700
Grand Total		\$239,288	\$245,798	\$250,454

**AIRPORT FUND**  
**DEBT SERVICE**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
DEBT SERVICE:				
525.901.57110	BOND PRINCIPAL PAYMENT	\$65,000	\$70,000	\$70,000
525.901.57310	INTEREST ON BONDS	60,763	59,138	57,038
	Total - DEBT SERVICE	125,763	129,138	127,038
	Grand Total	\$125,763	\$129,138	\$127,038

## COMMUNITY REVITALIZATION - TRANSIT

### Summary

The Transit Division is under the direction of the Community Revitalization Director. The division maintains a staff of five full-time and ten 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: Issue RFP for contracting out Transit Manager duties upon his retirement
- Goal 3: Implement Transit Development Plan recommendations approved by council
- Goal 4: Develop a Cost Allocation Plan for submittal to FTA for approval
- Goal 5: Initiate new fixed route fleet replacement process for late 2015 delivery



**FUND SUMMARY FOR FUND 530**  
**TRANSIT FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$230,913	\$187,063	\$51,277
REVENUES:			
Charges for Services	\$174,059	\$171,683	\$173,400
Intergovernmental	1,052,215	1,177,995	1,211,193
Transfers	101,000	100,000	50,000
Miscellaneous Revenue	7,323	8,000	9,000
<b>TOTAL REVENUES</b>	<b>\$1,334,597</b>	<b>\$1,457,678</b>	<b>\$1,443,593</b>
<b>TOTAL RESOURCES</b>	<b>\$1,565,510</b>	<b>\$1,644,741</b>	<b>\$1,494,870</b>
EXPENDITURES:			
Personal Services	\$657,328	\$641,350	\$663,655
Contractual Services	617,801	920,714	767,446
Commodities	5,743	6,400	6,900
Capital Outlay	97,575	25,000	0
<b>TOTAL EXPENDITURES</b>	<b>\$1,378,447</b>	<b>\$1,593,464</b>	<b>\$1,438,001</b>
<b>ENDING BALANCE DECEMBER 31</b>	<b>\$187,063</b>	<b>\$51,277</b>	<b>\$56,869</b>

**TRANSIT FUND**  
**TRANSIT SYSTEM**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>PERSONNEL:</b>			
TRANSIT MANAGER (182)	1	1	1
LEAD BUS DRIVER (187)	1	1	1
BUS DRIVER (TR1)	4	3	4
BUS DRIVER PART TIME	16,200 HRS	16,200 HRS	14,532 hrs
BUS CLEANER PART TIME (197)	1820 HRS	1820 HRS	1820 HRS
<b>PERSONAL SERVICES:</b>			
530.530.51110 SALARIES & WAGES	\$486,397	\$484,525	\$486,553
530.530.51120 OVERTIME WAGES	23,506	22,156	24,000
530.530.51211 PERS	70,842	70,935	71,477
530.530.51220 WORKERS' COMPENSATION	16,890	17,734	19,146
530.530.51230 GROUP HEALTH INSURANCE	41,772	34,892	49,718
530.530.51240 UNEMPLOYMENT COMPENSATION	6,544	0	0
530.530.51250 CLOTHING ALLOWANCE	1,994	2,000	2,000
530.530.51270 MEDICARE-CITY SHARE	5,772	6,498	6,555
530.530.51275 LIFE INSURANCE	373	315	381
530.530.51280 AFSCME CARE PLAN	3,237	2,295	3,825
<b>Total - PERSONAL SERVICES</b>	<b>657,328</b>	<b>641,350</b>	<b>663,655</b>
<b>CONTRACTUAL SERVICES:</b>			
530.530.52210 UTILITIES-GAS & ELECTRIC - PUBLIC	7,215	11,000	11,000
530.530.52222 TELEPHONE LINE CHARGES	5,378	5,000	5,000
530.530.52310 MUNICIPAL GARAGE CHARGES	356,818	460,514	433,735
530.530.52480 OTHER PROFESSIONAL SERVICES	236,104	424,200	295,900
530.530.52490 OUTSIDE PRINTING	1,394	2,500	2,500
530.530.52520 MAINTENANCE OF FACILITIES	3,249	5,000	5,000
530.530.52810 PROPERTY TAXES	1,752	0	1,811
530.530.52880 OTHER OPERATING COSTS	5,380	12,000	12,000
530.530.52920 MEMBERSHIPS,BOOKS & PERIODICAL	510	500	500
<b>Total - CONTRACTUAL SERVICES</b>	<b>617,801</b>	<b>920,714</b>	<b>767,446</b>
<b>COMMODITIES:</b>			
530.530.53100 OFFICE SUPPLIES	612	400	400
530.530.53220 DRUGS-MEDICAL SUPPLIES	131	500	500
530.530.53230 PURCHASE OF UNIFORMS	1,525	1,500	1,500
530.530.53250 CLEANING SUPPLIES	2,748	3,000	3,500
530.530.53510 SUPPLIES TO MAINTAIN EQUIP	650	500	500
530.530.53520 SUPPLIES TO MAINTAIN BLDGS	78	500	500
<b>Total - COMMODITIES</b>	<b>5,743</b>	<b>6,400</b>	<b>6,900</b>
<b>CAPITAL OUTLAY:</b>			
530.530.54406 TRANSIT CONSTRUCTION PROJECTS	97,575	25,000	0
<b>Total - CAPITAL OUTLAY</b>	<b>97,575</b>	<b>25,000</b>	<b>0</b>
<b>Grand Total</b>	<b>\$1,378,447</b>	<b>\$1,593,464</b>	<b>\$1,438,001</b>

**GOLF FUND**

<b>Revenues</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2013 Budget</b>
Green Fees	\$ 673,699	\$ 788,000	\$ 788,000
Cart Rentals	210,796	256,900	256,900
Driving Range Fees	15,570	18,400	18,400
Food Sales	136,322	162,500	162,500
Beer Sales	66,124	78,000	78,000
Merchandise Sales	48,727	52,000	52,000
Miscellaneous Revenue	9,442	40,000	40,000
Loan from Other Funds	346,000	220,000	220,000
<b>Total</b>	<b>\$ 1,506,680</b>	<b>\$ 1,615,800</b>	<b>\$ 1,615,800</b>

Table 8.8 Golf Fund revenues for 2011-2013

<b>Division Expenditures</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2013 Budget</b>
Clubhouse	\$ 601,552	\$ 659,693	\$ 659,693
Golf Maintenance	685,200	726,005	726,005
Debt Service	219,904	222,559	219,146
<b>Total</b>	<b>\$ 1,506,655</b>	<b>\$ 1,608,257</b>	<b>\$ 1,604,844</b>

Table 8.9 Golf Fund division expenditures for 2011-2013

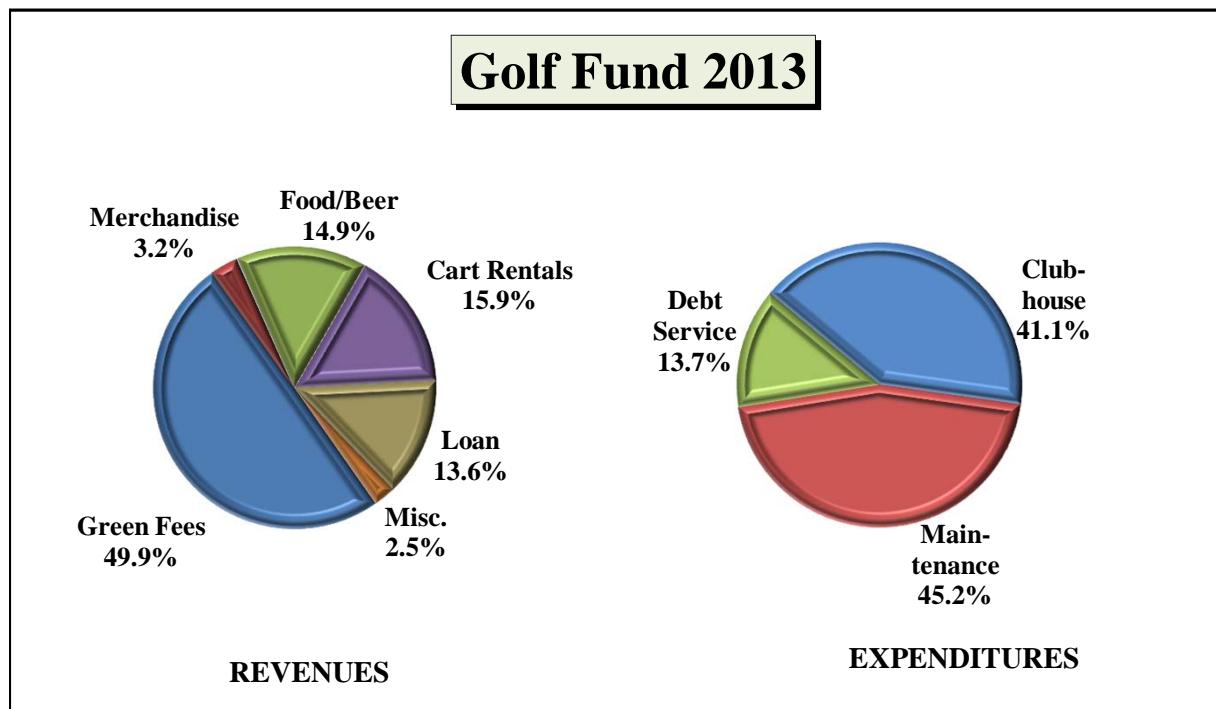


Figure 8.5 Golf Fund revenues and division expenditures for year 2013

**COMMUNITY REVITALIZATION  
GOLF COURSE MAINTENANCE DIVISION**

**Summary**

The Golf Course Maintenance Division is under the direction of the Golf Course Superintendent who reports to the Director of Golf. Golf Course Maintenance has a staff of four full-time employees and up to thirty seasonal employees.

Weatherwax Golf Course consists of approximately 350 acres of land and all maintenance is the responsibility of this division. This includes all mowing, tree trimming, flower planting, bunker raking and maintenance of the irrigation system. This is accomplished with sixty-six pieces of specialized turf management equipment; the latest in computer controlled, radio communication irrigation; and computer controlled, high efficiency pumping station. Annual water use for irrigation is approximately fifty million gallons most of which is supplied from the ponds located on the course. Additional water can be purchased from the Southwest Water District if needed.

The Golf Course Maintenance is completely funded by revenues from the golf operation.



**Goals and Objectives**

- Goal 1: Establish program for replacement of mowing equipment.
- Goal 2: Reseed or resod areas of the course that died during the 2012 drought.
- Goal 3: Develop a plan to resurface cart paths.

**Measure of Success**

Staff believes the golfing public is the best indicator of golf maintenance performance. A survey is periodically submitted to golfers to express their opinion. Internally, we also monitor our course rankings by outside publications.

**COMMUNITY REVITALIZATION  
GOLF COURSE CLUBHOUSE DIVISION**

**Summary**

The Golf Clubhouse Division is under the direction of the Community Revitalization Director and managed by the Golf Director. This division maintains one full time employee and approximately forty (40) seasonal employees at Weatherwax Golf Course.

This revenue producing division operates thirty-six (36) holes of golf along with a driving range, golf cart rentals and a food service operation. The course is open daily to the public pending weather conditions. The staff conducts various programming such as leagues, outings, tournaments, clinics and junior golf programs. Over 65% of our patrons come as far as fifty miles away while 35% come from the immediate Middletown area.

This self-sufficient operation covers expenses incurred by the Golf Course Maintenance Division and repayment of debt owed from recent capital improvements. This facility is recovering financially and physically from a major renovation program.

The primary purpose of our operations is to provide service to our patrons. We provide a pleasant atmosphere to entice golfers to return. We have instituted a tee time reservation system for our golfers. We strive to provide exceptional customer service. Donor funds allowed construction of the Knoll Pavilion, giving patrons and visitors a covered seating area surrounding a beautiful scenic vista. A food catering operation was added as an additional service which also provides another alternative to generate more revenue.

Cash control procedures play an essential role in this operation. Measures have been set up to provide safeguards to ensure that funds are properly handled.



**Goals and Objectives**

Goal 1: Evaluate the 2012 Marketing Plan and revise for 2013 season.

Goal 2: Oversee equipment replacement schedule.

Goal 3: Oversee greens replacement.

**Measure of Success**

Two customer feedback mechanisms exist. They are as follows:

- Customer Concern Form - Available at all times if a customer wishes to express a concern or make suggestions. A follow-up call can be requested.
- Customer Survey Ratings - A survey to measure the performance of the clubhouse staff in areas such as employee friendliness or quality of food and beverage purchases.

**FUND SUMMARY FOR FUND 545**  
**GOLF FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$929	\$954	\$8,497
<b>REVENUES:</b>			
Charges for Services	\$1,151,950	\$1,355,800	\$1,355,800
Loan from Other Fund	346,000	220,000	220,000
Miscellaneous Revenue	8,730	40,000	40,000
<b>TOTAL REVENUES</b>	<b>\$1,506,680</b>	<b>\$1,615,800</b>	<b>\$1,615,800</b>
<b>TOTAL RESOURCES</b>	<b>\$1,507,609</b>	<b>\$1,616,754</b>	<b>\$1,624,297</b>
<b>EXPENDITURES:</b>			
Personal Services	\$682,976	\$700,852	\$712,020
Contractual Services	167,567	191,241	193,551
Commodities	434,879	442,275	428,797
Capital Outlay	1,330	51,330	51,330
Debt Service	219,904	222,559	219,146
<b>TOTAL EXPENDITURES</b>	<b>\$1,506,655</b>	<b>\$1,608,257</b>	<b>\$1,604,844</b>
ENDING BALANCE DECEMBER 31	\$954	\$8,497	\$19,453

**CITY OF MIDDLETOWN, OHIO**

**2013 BUDGET**

**GOLF FUND**  
**GOLF MAINTENANCE**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
PERSONNEL:			
GOLF COURSE SUPERINTENDENT (177)	1	1	1
ASSISTANT GOLF COURSE SUPERINTENDENT (188)	1	0	0
GOLF COURSE MAINTENANCE TECHNICIAN (195)	1	2	2
GOLF COURSE MECHANIC (190)	1	1	1
SEASONAL MAINTENANCE WORKERS	13,930 HRS	13,930 HRS	13,930 HRS
PERSONAL SERVICES:			
545.422.51110 SALARIES & WAGES	\$282,586	\$281,517	\$286,971
545.422.51211 PERS	37,664	39,412	40,176
545.422.51220 WORKERS' COMPENSATION	9,840	9,853	10,761
545.422.51230 GROUP HEALTH INSURANCE	27,296	38,258	39,106
545.422.51240 UNEMPLOYMENT COMPENSATION	3,929	600	1,000
545.422.51270 MEDICARE-CITY SHARE	4,049	4,082	4,161
545.422.51275 LIFE INSURANCE	198	230	255
Total - PERSONAL SERVICES	365,562	373,952	382,430
CONTRACTUAL SERVICES:			
545.422.52110 TRAVEL & TRAINING	0	400	400
545.422.52210 UTILITIES-GAS & ELECTRIC	16,147	28,000	25,000
545.422.52215 COUNTY WATER SERVICES	7,496	15,000	15,000
545.422.52250 REFUSE COLLECTION CHARGES	0	200	200
545.422.52330 RADIO MAINTENANCE	1,358	1,358	1,358
545.422.52340 EQUIPMENT & VEHICLE RENTAL	1,088	500	500
545.422.52480 OTHER PROFESSIONAL SERVICE	9,869	5,000	8,000
545.422.52490 OUTSIDE PRINTING	0	100	100
545.422.52510 MAINTENANCE OF EQUIP	696	2,500	2,500
545.422.52520 MAINTENANCE OF FACILITIES	2,661	2,500	2,500
545.422.52640 VEHICLE LIABILITY INSURANCE	1,300	1,300	1,300
545.422.52660 PROPERTY INSURANCE	300	300	300
545.422.52810 PROPERTY TAXES	1,173	2,000	2,000
545.422.52820 LICENSES AND PERMITS	1,743	2,500	2,500
545.422.52920 MEMBERSHIPS,BOOKS & PERIODICAL	470	800	800
Total - CONTRACTUAL SERVICES	44,301	62,458	62,458
COMMODITIES:			
545.422.53100 OFFICE SUPPLIES	35	500	500
545.422.53220 DRUGS/MEDICAL SUPPLIES	0	150	150
545.422.53230 PURCHASE OF UNIFORMS	140	200	200
545.422.53250 CLEANING SUPPLIES	0	400	400
545.422.53290 RECREATION SUPPLIES	4,966	2,500	1,500
545.422.53296 OTHER SUPPLIES	12,916	7,000	5,000
545.422.53310 GASOLINE FOR INHOUSE DIST	19,083	14,000	16,000
545.422.53320 DIESEL FUEL FOR INHOUSE DIST	13,263	11,000	12,000
545.422.53510 SUPPLIES TO MAINTAIN EQUIP	45,236	36,000	34,000
545.422.53520 SUPPLIES TO MAINTAIN BUILDINGS	17,543	26,000	24,000
545.422.53610 SMALL TOOLS & EQUIP	1,585	1,000	1,000
545.422.53710 CHEMICALS & LAB SUPPLIES	159,725	155,000	150,522
Total - COMMODITIES	274,492	253,750	245,272
CAPITAL OUTLAY:			
545.422.54311 RADIO DEPRECIATION	845	845	845
545.422.54360 OTHER EQUIPMENT	0	35,000	35,000
Total - CAPITAL OUTLAY	845	35,845	35,845
Grand Total	\$685,200	\$726,005	\$726,005

**CITY OF MIDDLETOWN, OHIO**

**2013 BUDGET**

**GOLF FUND  
GOLF CLUBHOUSE**

		Actual Expenditures	Amount Budgeted	Amount Budgeted
		2011	2012	2013
PERSONNEL:				
GOLF DIRECTOR (176)		1	1	1
CLUBHOUSE SUPERVISOR (S28)		5400 HRS	5400 HRS	5400 HRS
SEASONAL WORKERS		13,675 HRS	13,675 HRS	13,675 HRS
PERSONAL SERVICES:				
545.423.51110 SALARIES & WAGES		\$252,810	\$260,063	\$260,987
545.423.51211 PERS		35,664	36,409	36,538
545.423.51220 WORKERS COMPENSATION		8,120	9,102	9,787
545.423.51230 GROUP HEALTH INSURANCE		16,033	15,586	16,522
545.423.51240 UNEMPLOYMENT COMPENSATION		2,129	3,000	3,000
545.423.51270 MEDICARE-CITY SHARE		2,581	2,663	2,677
545.423.51275 LIFE INSURANCE		77	77	79
Total - PERSONAL SERVICES		317,414	326,900	329,590
CONTRACTUAL SERVICES:				
545.423.52110 TRAVEL & TRAINING		0	200	200
545.423.52120 EMPLOYEE MILEAGE REIMBURSEMENT		894	600	600
545.423.52210 UTILITIES-GAS & ELECTRIC		29,245	43,000	42,000
545.423.52222 TELEPHONE LINE CHARGES		968	2,500	2,500
545.423.52330 RADIO MAINTENANCE		584	583	583
545.423.52480 OTHER PROFESSIONAL SERVICE		19,302	17,000	10,000
545.423.52490 OUTSIDE PRINTING		0	200	200
545.423.52510 MAINTENANCE OF EQUIP		38,067	16,000	29,310
545.423.52520 MAINTENANCE OF FACILITIES		4,670	3,000	3,000
545.423.52640 VEHICLE LIABILITY INSURANCE		3,700	3,700	3,700
545.423.52660 PROPERTY INSURANCE		1,000	1,000	1,000
545.423.52710 LEGAL ADVERTISING		17,056	33,500	30,000
545.423.52820 LICENSES AND PERMITS		932	1,000	1,000
545.423.52910 LAUNDRY		2,791	2,000	2,500
545.423.52920 MEMBERSHIPS,BOOKS & PERIODICALS		591	800	800
545.423.52950 RECREATIONAL ACTIVITIES		3,465	3,700	3,700
Total - CONTRACTUAL SERVICES		123,266	128,783	131,093
COMMODITIES:				
545.423.53100 OFFICE SUPPLIES		2,329	2,000	2,000
545.423.53220 DRUGS/MEDICAL SUPPLIES		0	150	150
545.423.53230 PURCHASE OF UNIFORMS		0	500	500
545.423.53240 PURCHASE OF HOUSEHOLD GOODS		328	675	675
545.423.53250 CLEANING SUPPLIES		385	1,000	1,000
545.423.53260 FOOD FOR SALE		81,348	95,000	92,000
545.423.53270 BEER FOR SALE		26,351	35,000	33,000
545.423.53280 RECREATION MDSE FOR SALE		38,170	41,000	41,000
545.423.53290 RECREATION SUPPLIES		4,074	4,000	4,000
545.423.53510 SUPPLIES TO MAINTAIN EQUIP		5,053	7,000	7,000
545.423.53520 SUPPLIES TO MAINTAIN BUILDINGS		2,350	2,000	2,000
545.423.53610 SMALL TOOLS & EQUIPMENT		0	200	200
Total - COMMODITIES		160,387	188,525	183,525
CAPITAL OUTLAY:				
545.423.54311 RADIO DEPRECIATION		485	485	485
545.423.54360 OTHER EQUIPMENT		0	15,000	15,000
Total - CAPITAL OUTLAY		485	15,485	15,485
Grand Total		\$601,552	\$659,693	\$659,693

**GOLF FUND**  
**DEBT SERVICE**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
	DEBT SERVICE			
545.901.57110	BOND PRINCIPAL	\$177,728	\$185,366	\$188,004
545.901.57310	INTEREST ON BONDS	42,176	37,193	31,142
	Total - DEBT SERVICE	219,904	222,559	219,146
	Grand Total	\$219,904	\$222,559	\$219,146

**FUND SUMMARY FOR FUND 546**  
**WELLFIELD PROTECTION FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,294,305	\$2,458,301	\$1,797,814
REVENUES:			
Intergovernmental	\$917,478	\$0	\$0
Charges for Services	240,966	\$210,000	\$220,000
Interest Income	17,549	15,068	13,572
 TOTAL REVENUES	 \$1,175,993	 \$225,068	 \$233,572
 TOTAL RESOURCES	 \$3,470,298	 \$2,683,369	 \$2,031,386
EXPENDITURES:			
Contractual Services	\$242,176	\$105,000	\$140,000
Capital Outlay	769,821	780,555	0
 TOTAL EXPENDITURES	 \$1,011,997	 \$885,555	 \$140,000
 ENDING BALANCE DECEMBER 31	 \$2,458,301	 \$1,797,814	 \$1,891,386

**WELLFIELD PROTECTION FUND**  
**WELLFIELD PROTECTION**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CONTRACTUAL SERVICES:</b>				
546.990.52480	OTHER PROFESSIONAL SERVICES	\$221,104	\$105,000	\$105,000
546.990.52810	PROPERTY TAXES	21,072	0	0
546.990.52980	MISC CONTRACTUAL SERVICE	0	0	35,000
	Total - CONTRACTUAL SERVICES	242,176	105,000	140,000
<b>CAPITAL OUTLAY:</b>				
546.990.54501	HOOK DRIVE LIFT STATION	132,256	150,000	0
546.990.54502	STM - COF DEMOLITION/REMEDIATION	637,565	0	0
546.990.54505	MIAMI PACKAGING - COAF PROJECT	0	630,555	0
	Total - CAPITAL OUTLAY	769,821	780,555	0
	Grand Total	\$1,011,997	\$885,555	\$140,000

**FUND SUMMARY FOR FUND 555**  
**SOLID WASTE FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$375,913	\$372,575	\$256,325
REVENUES:			
Charges for Services	\$2,899,736	\$2,875,750	\$2,875,750
Miscellaneous Revenue	13,233	5,732	5,230
<b>TOTAL REVENUES</b>	<b>\$2,912,969</b>	<b>\$2,881,482</b>	<b>\$2,880,980</b>
TOTAL RESOURCES	\$3,288,882	\$3,254,057	\$3,137,305
EXPENDITURES:			
Contractual Services	\$2,648,911	\$2,731,611	\$2,863,832
Debt Service	267,396	266,121	259,264
<b>TOTAL EXPENDITURES</b>	<b>\$2,916,307</b>	<b>\$2,997,732</b>	<b>\$3,123,096</b>
ENDING BALANCE DECEMBER 31	\$372,575	\$256,325	\$14,209

**SOLID WASTE DISPOSAL FUND**  
**SOLID WASTE DISPOSAL**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
CONTRACTUAL SERVICES:				
555.990.52210	UTILITIES - GAS & ELECTRIC	\$4,624	\$5,000	\$5,000
555.990.52480	OTHER PROFESSIONAL SERVICES	2,604,333	2,686,611	2,738,832
555.990.52520	MAINTENANCE OF FACILITIES	19,954	20,000	20,000
	Total - CONTRACTUAL SERVICES	<u>2,628,911</u>	<u>2,711,611</u>	<u>2,763,832</u>
Grand Total				
		\$2,628,911	\$2,711,611	\$2,763,832

**SOLID WASTE FUND**  
**DEBT SERVICE**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
DEBT SERVICE:			
555.901.57110 BOND PRINCIPAL	\$243,728	\$249,484	\$250,923
555.901.57310 INTEREST	23,668	16,637	8,341
Total - DEBT	267,396	266,121	259,264
Grand Total	\$267,396	\$266,121	\$259,264

**SOLID WASTE DISPOSAL FUND**  
**ADMINISTRATIVE SERVICES**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
	CONTRACTUAL SERVICES			
555.902.52345	ADMINISTRATIVE SERVICES	\$20,000	\$20,000	\$100,000
	Total - CONTRACTUAL SERVICES	20,000	20,000	100,000
	Grand Total	\$20,000	\$20,000	\$100,000

# **Section 9**

# **INTERNAL SERVICE FUNDS**

**INTERNAL SERVICE FUNDS****EXPENDITURES BY FUND**

Fund	Actual 2011	Budget 2012	Budget 2013	\$ Increase (Decrease)	% Increase (Decrease)
Municipal Garage	\$2,874,279	\$2,981,302	\$3,419,174	\$437,872	14.7%
Employee Benefits	\$5,366,674	\$5,461,689	\$5,492,645	\$30,956	0.6%
Total	\$8,240,953	\$8,442,991	\$8,911,819	\$468,828	5.6%

**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 for all departments within the City. All garage operating costs and citywide vehicle purchases (except for the Municipal Golf Course) are paid for 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: The OPW Fleet Fuel Management System with RFID (radio frequency identification) technology, which was initiated in 2012 with the Police Division being the first online user, will continue to be implemented throughout the fleet and fully operational in 2013. This will allow greater security and increase the accuracy of recorded fuel transactions. The system is designed to decrease administrative time associated with the posting of fuel transactions.

Goal 3: Shop safety training will be introduced in 2013 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 be introduced in 2013.

Goal 5: Begin replacement of the GPS tracking system on select equipment due to current vendor responsiveness and reliability issues. Use of telematics will became of vital importance in controlling costs.

Goal 6: Increase the utilization of the current software capability to increase the efficiency of stock on hand for repairs and maintenance.

Goal 7: Identify Municipal Garage facility repairs and updates and prioritize.

## **VEHICLE AND EQUIPMENT REPLACEMENT PROGRAM**

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The City of Middletown Municipal Garage, in conjunction with all City operating departments, prepares and updates continually the City's multi-year vehicle replacement plan. The replacement vehicles and equipment purchases are funded by an annual contribution by each user department.

<b>2013 VEHICLE AND EQUIPMENT REPLACEMENT SCHEDULE</b>				
<b>Division</b>	<b>Vehicle or Equip. #</b>	<b>Year</b>	<b>Vehicle/Equipment</b>	<b>Approx. Cost</b>
Fire	2030	2000	Chevrolet Utility Truck	\$49,000
Police	various		Qty 8 Cruisers	\$250,000
Police	2311/2312	2003	2 Ford Taurus	\$23,000
Police	2312	2003	Ford Taurus	\$23,000
Police	2606	2006	Ford Crown Vic (SRO)	\$29,000
Electronic Maintenance	2224	2002	Dodge Van	\$27,000
Health	2214	2002	Chevrolet Malibu	\$20,000
Municipal Court	2509	2005	Ford Crown Vic	\$23,000
Pool Cars	2223	2002	Chevrolet Malibu	\$23,000
Sewer Maintenance	2332	2003	Ford F350 Utility Truck	\$40,000
Street Maintenance	2228	2002	Dodge Pickup	\$27,000
Water Maintenance	2331	2003	GMC Van	\$27,000
Water Treatment	2212	2002	Ford Taurus	\$20,000
Waste Water Treatment	2320	2003	Ford F150 Pickup	\$65,000
Grounds Maintenance	E675	1996	Ford New Holland Tractor	\$102,000
Grounds Maintenance	E9960	1999	Woodchuck Chipper	\$45,000
Storm Water Maintenance	E2256	2002	Elgin Sweeper	\$230,000
Street Maintenance	E100	1991	Crafco Heated Tack Trailer	\$10,000
Street Maintenance	E152	1991	Wanco Arrow Board	\$7,000
Street Maintenance	E546	1985	Sullivan Air Compressor	\$15,000
Street Maintenance	E950	1989	Kelly Cress Paint Stripper	\$10,000
Street Maintenance	E9855	1998	Wolpac Roller	\$25,000
Street Maintenance	E9856	1998	Trailer	\$7,000
Street Maintenance	E2555	2005	Spaulding Asphalt Trailer	\$37,000
Water Maintenance	E9955	1999	Wanco Arrow Board	\$7,000
Water Maintenance	E064	1980	Joy Air Compressor	\$15,000
Water Maintenance	E9754	1997	Diamond Concrete Saw	\$26,000
Water Maintenance	E9755	1997	Oldfield Water Pump	\$15,000
Water Maintenance	????	N/A	Trailer	\$7,000
Waste Water Treatment	E9853	1998	Utility Vehicle	\$40,000

**Table 9.2** 2013 Vehicle and Equipment Replacement Schedule

**VEHICLE AND EQUIPMENT REPLACEMENT PROGRAM****2013-2017 VEHICLE REPLACEMENT PLAN**

Division	2013	2014	2015	2016	2017
Airport	\$0	\$0	\$0	\$20,000	\$0
Building Inspection	\$0	\$0	\$0	\$0	\$25,000
Building Maintenance	\$0	\$0	\$0	\$0	\$35,000
Electronic Maintenance	\$27,000	\$27,000	\$0	\$0	\$0
Engineering	\$0	\$27,000	\$24,500	\$0	\$0
Fire Division	\$49,000	\$934,000	\$405,000	\$360,000	\$407,000
Grounds Maintenance	\$147,000	\$35,000	\$0	\$0	\$0
Health	\$20,000	\$0	\$0	\$0	\$0
Municipal Court	\$23,000	\$23,700	\$0	\$0	\$26,000
Municipal Garage	\$0	\$0	\$0	\$0	\$45,000
Neighborhood Improvement	\$0	\$0	\$0	\$0	\$40,000
Non Departmental Pool Cars	\$23,000	\$23,700	\$0	\$0	\$0
Parks Maintenance	\$0	\$0	\$0	\$10,000	\$133,000
Police	\$325,000	\$258,000	\$315,000	\$313,000	\$326,000
Sewer Maintenance	\$40,000	\$240,000	\$330,000	\$0	\$90,000
Storm Water Maintenance	\$230,000	\$0	\$330,000	\$0	\$77,000
Street Maintenance	\$138,000	\$211,000	\$288,000	\$175,000	\$215,000
Transit	\$0	\$0	\$2,400,000	\$0	\$0
Water Maintenance	\$97,000	\$150,000	\$98,000	\$170,000	\$121,000
Water Treatment	\$20,000	\$0	\$28,000	\$0	\$0
Wastewater Treatment	\$105,000	\$0	\$0	\$0	\$12,000
<b>TOTALS</b>	<b>\$1,244,000</b>	<b>\$1,929,400</b>	<b>\$4,218,500</b>	<b>\$1,048,000</b>	<b>\$1,552,000</b>

**Table 9.3** Replacement cost projections for vehicles and equipment by division.

**FUND SUMMARY FOR FUND 605**  
**MUNICIPAL GARAGE FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,815,890	\$2,582,577	\$3,197,998
REVENUES:			
Sale of Assets	\$34,766	\$70,000	\$70,000
Interest Income	16,652	34,320	38,605
Garage Charges	3,535,564	3,492,403	3,879,234
Reimbursements	53,984	0	0
<b>TOTAL REVENUES</b>	<b>\$3,640,966</b>	<b>\$3,596,723</b>	<b>\$3,987,839</b>
<b>TOTAL RESOURCES</b>	<b>\$5,456,856</b>	<b>\$6,179,300</b>	<b>\$7,185,837</b>
EXPENDITURES:			
Personal Services	\$542,916	\$501,587	\$492,925
Contractual Services	410,208	494,870	503,827
Commodities	1,055,484	1,256,203	1,168,550
Capital Outlay	865,671	728,642	1,253,872
<b>TOTAL EXPENDITURES</b>	<b>\$2,874,279</b>	<b>\$2,981,302</b>	<b>\$3,419,174</b>
<b>ENDING BALANCE DECEMBER 31</b>	<b>\$2,582,577</b>	<b>\$3,197,998</b>	<b>\$3,766,663</b>

**MUNICIPAL GARAGE FUND**  
**MUNICIPAL GARAGE**

	Actual Expenditures	Amount Budgeted	Department Budget
	2011	2012	2013
<b>PERSONNEL:</b>			
FLEET MANAGER (182)/GARAGE SUPERINTENDENT(182)	1	1	1
AUTO MECHANIC (PW7)	5	5	5
GARAGE ATTENDANT (PW2)	1	0	0
INVENTORY CLERK (PW8)	1	1	1
<b>PERSONAL SERVICES:</b>			
605.550.51110 SALARIES & WAGES	\$373,994	\$336,738	\$331,736
605.550.51120 OVERTIME WAGES	3,651	14,076	14,076
605.550.51211 PERS	50,853	49,114	48,414
605.550.51220 WORKERS' COMPENSATION	12,457	12,279	12,968
605.550.51230 GROUP HEALTH INSURANCE	87,897	73,958	69,120
605.550.51250 CLOTHING ALLOWANCE	4,176	4,950	5,525
605.550.51270 MEDICARE-CITY SHARE	4,054	3,730	4,336
605.550.51275 LIFE INSURANCE	479	422	430
605.550.51280 AFSCME CARE PLAN	5,355	6,120	6,120
605.550.51290 EMPLOYEE AWARDS	0	200	200
Total - PERSONAL SERVICES	542,916	501,587	492,925
<b>CONTRACTUAL SERVICES:</b>			
605.550.52110 TRAVEL & TRAINING	420	5,000	5,000
605.550.52111 MANDATORY TRAVEL & TRAINING	138	2,000	2,000
605.550.52210 UTILITIES-GAS & ELECTRIC	35,479	60,000	50,000
605.550.52222 TELEPHONE LINE CHARGES	527	720	720
605.550.52310 MUNICIPAL GARAGE CHARGES	4,157	4,609	5,566
605.550.52330 RADIO MAINTENANCE	592	591	591
605.550.52480 OTHER PROFESSIONAL SERVICE	6,311	13,500	13,500
605.550.52490 OUTSIDE PRINTING	349	250	250
605.550.52510 MAINTENANCE OF EQUIP	73,633	80,000	90,000
605.550.52520 MAINTENANCE OF LAND & BLDGS	12,016	30,000	30,000
605.550.52540 VEHICLE PREPARATION COST	17,195	17,500	17,500
605.550.52640 VEHICLE LIABILITY INSURANCE	252,828	269,000	277,000
605.550.52670 BOILER AND MACHINERY	1,539	4,000	4,000
605.550.52820 LICENSES AND PERMITS	2,714	4,500	4,500
605.550.52920 MEMBERSHIPS,BOOKS & PERIODICALS	846	1,200	1,200
605.550.52970 UNIFORM RENTAL SERVICE	1,463	2,000	2,000
Total - CONTRACTUAL SERVICES	410,208	494,870	503,827
<b>COMMODITIES:</b>			
605.550.53100 OFFICE SUPPLIES	585	900	900
605.550.53220 DRUGS - MEDICAL SUPPLIES	0	150	150
605.550.53250 CLEANING SUPPLIES	4,089	3,500	3,500
605.550.53310 GASOLINE FOR INHOUSE DIST	373,647	463,000	433,000
605.550.53320 DIESEL FUEL FOR INHOUSE DIST	346,696	417,520	360,000
605.550.53330 OUTSIDE FUEL PURCHASES	37,451	44,133	45,000
605.550.53340 LUBRICANTS	16,988	18,000	22,000
605.550.53510 SUPPLIES TO MAINTAIN EQUIP	257,355	285,000	285,000
605.550.53520 SUPPLIES TO MAINTAIN BUILDINGS	7,498	15,000	10,000
605.550.53530 MUNICIPAL GARAGE SUPPLIES	3,443	4,000	4,000
605.550.53610 SMALL TOOLS & EQUIPMENT	1,488	1,000	1,000
605.550.53620 MAJOR TOOLS & EQUIPMENT	6,244	4,000	4,000
Total - COMMODITIES	1,055,484	1,256,203	1,168,550
<b>CAPITAL OUTLAY:</b>			
605.550.54310 AUTOS & TRUCKS DEPR	6,655	7,249	8,567
605.550.54311 RADIO DEPRECIATION	393	393	305
605.550.54320 OFFICE MACHINERY & EQUIPMENT	79	1,000	1,000
605.550.54330 COMPUTER & OTHER PERIPHERALS	5,919	0	0
605.550.54340 PURCHASE OF VEHICLES	743,555	610,000	646,000
605.550.54350 PURCHASE OF EQUIPMENT	109,070	110,000	598,000
Total - CAPITAL OUTLAY	865,671	728,642	1,253,872
Grand Total	\$2,874,279	\$2,981,302	\$3,419,174

**FUND SUMMARY FOR FUND 661**  
**EMPLOYEE BENEFITS FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,027,448	\$868,820	\$532,531
REVENUES:			
Health Insurance Payments	\$5,197,830	\$5,120,400	\$5,475,139
Miscellaneous Revenue	10,216	5,000	5,000
<b>TOTAL REVENUES</b>	<b>\$5,208,046</b>	<b>\$5,125,400</b>	<b>\$5,480,139</b>
<b>TOTAL RESOURCES</b>	<b>\$6,235,494</b>	<b>\$5,994,220</b>	<b>\$6,012,670</b>
EXPENDITURES:			
Contractual Services	\$5,366,674	\$5,461,689	\$5,492,645
<b>TOTAL EXPENDITURES</b>	<b>\$5,366,674</b>	<b>\$5,461,689</b>	<b>\$5,492,645</b>
<b>ENDING BALANCE DECEMBER 31</b>	<b>\$868,820</b>	<b>\$532,531</b>	<b>\$520,025</b>

**EMPLOYEE BENEFITS FUND**  
**EMPLOYEE BENEFITS**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
CONTRACTUAL SERVICES:				
661.990.52421	MEDICAL	\$3,681,763	\$3,518,259	\$3,532,347
661.990.52422	DENTAL	299,387	321,189	323,637
661.990.52423	PRESCRIPTION DRUG CLAIMS	959,448	1,092,739	1,104,558
661.990.52424	ADMINISTRATIVE FEE	185,592	188,653	187,586
661.990.52425	STOP LOSS	193,953	274,954	275,947
661.990.52427	VISION PLAN	15,901	20,684	21,098
661.990.52428	EMPLOYEE WELLNESS PROGRAM	30,630	45,211	47,472
Total - CONTRACTUAL SERVICES		<hr/> 5,366,674	<hr/> 5,461,689	<hr/> 5,492,645
Grand Total		\$5,366,674	\$5,461,689	\$5,492,645



# **Section 10**

## **TRUST FUNDS**

**TRUST FUNDS****EXPENDITURES BY FUND**

Fund	Actual 2011	Budget 2012	Budget 2013	\$ Increase (Decrease)	% Increase (Decrease)
Police Relief and Pension	\$1,123,535	\$1,234,717	\$1,201,441	(\$33,276)	-2.7%
Fire Relief and Pension	\$1,378,323	\$1,314,070	\$1,364,908	\$50,838	3.9%
Total	\$2,501,858	\$2,548,787	\$2,566,349	\$17,562	0.7%

**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**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,071	\$29,614	\$48,097
REVENUES:			
Property Taxes	206,055	191,000	191,000
Intergovernmental	81,023	62,200	44,817
Transfers	864,000	1,000,000	960,000
TOTAL REVENUES	<hr/> \$1,151,078	<hr/> \$1,253,200	<hr/> \$1,195,817
TOTAL RESOURCES	\$1,153,150	\$1,282,814	\$1,243,914
EXPENDITURES:			
Contractual Services	3,328	4,000	4,000
Transfers	1,120,207	1,230,717	1,197,441
TOTAL EXPENDITURES	<hr/> \$1,123,535	<hr/> \$1,234,717	<hr/> \$1,201,441
ENDING BALANCE DECEMBER 31	\$29,614	\$48,097	\$42,473

**POLICE RELIEF AND PENSION FUND**  
**POLICE PENSION**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
CONTRACTUAL SERVICES:				
725.990.52240	BUTLER COUNTY COLLECTION FEE	\$3,328	\$4,000	\$4,000
	Total - CONTRACTUAL SERVICES	3,328	4,000	4,000
TRANSFERS:				
725.990.58110	TRANS TO GENERAL FUND	1,120,207	1,180,717	1,147,441
725.990.58111	TRANS FOR POLICE GRANTS	0	50,000	50,000
	Total - TRANSFERS	1,120,207	1,230,717	1,197,441
	Grand Total	\$1,123,535	\$1,234,717	\$1,201,441

**FUND SUMMARY FOR FUND 726**  
**FIRE RELIEF AND PENSION FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$27,473	\$75,228	\$41,358
REVENUES:			
Property Taxes	206,055	191,000	191,000
Intergovernmental	81,023	62,200	44,817
Transfers	1,139,000	1,027,000	1,122,000
TOTAL REVENUES	\$1,426,078	\$1,280,200	\$1,357,817
TOTAL RESOURCES	\$1,453,552	\$1,355,428	\$1,399,175
EXPENDITURES:			
Contractual Services	3,328	4,000	4,000
Transfers	1,374,995	1,310,070	1,360,908
TOTAL EXPENDITURES	\$1,378,323	\$1,314,070	\$1,364,908
ENDING BALANCE DECEMBER 31	\$75,228	\$41,358	\$34,267

**FIRE RELIEF AND PENSION FUND**  
**FIRE PENSION**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
CONTRACTUAL SERVICES:				
726.990.52240	BUTLER COUNTY COLLECTION FEE	\$3,328	\$4,000	\$4,000
	Total - CONTRACTUAL SERVICES	3,328	4,000	4,000
TRANSFERS:				
726.990.58110	TRANS TO GENERAL FUND	1,374,995	1,310,070	1,360,908
	Total - TRANSFERS	1,374,995	1,310,070	1,360,908
	Grand Total	\$1,378,323	\$1,314,070	\$1,364,908

# **Section 11**

## **FEDERAL GRANT FUNDS**

## FEDERAL GRANT FUNDS

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### EXPENDITURES BY FUND

Fund	Actual 2011	Budget 2012	Budget 2013	\$ Increase (Decrease)	% Increase (Decrease)
Housing Assistance	\$11,606,347	\$11,576,039	\$11,576,039	\$0	0.0%
HOME Program	\$242,457	\$400,000	\$400,000	\$0	0.0%
Community Development Act 1974	\$722,248	\$844,000	\$1,482,000	\$638,000	75.6%
Community Development Act Escrow	\$23,018	\$142,000	\$805,000	\$663,000	466.9%
Neighborhood Stabilization Program	\$599,269	\$1,277,000	\$1,160,000	(\$117,000)	-9.2%
Total	\$13,193,339	\$14,239,039	\$15,423,039	\$1,184,000	8.3%

**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. These programs have been especially important during this economic downturn.

#### Housing Assistance Fund

To account for the Section 8 revenues received from the Housing and Urban Development (HUD) federal program. The revenues of this fund are used for housing assistance payments for subsidized units in the City. The individual subsidies provided vary according to limits set by HUD. A private consultant located in Middletown handles the administration of this program. Currently there are approximately 1,654 vouchers available for families to receive rental assistance.

#### 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.

#### 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 2013 are housing rehabilitation in targeted areas and code enforcement as well as funding for local programs such as fair housing and programming for the community center.

#### Community Development Act Escrow Fund

Established to account for federal monies received through the City's Community Development Block grants for providing low interest bearing rehabilitation loans to property owners in targeted areas.

#### 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 232**  
**HOUSING ASSISTANCE FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,290,222	\$1,466,289	\$1,463,050
REVENUES:			
Intergovernmental	\$10,702,927	\$11,499,039	\$11,499,039
Interest Income	3,286	3,761	3,761
Reimbursements	76,201	70,000	70,000
TOTAL REVENUES	<hr/> \$10,782,414	<hr/> \$11,572,800	<hr/> \$11,572,800
TOTAL RESOURCES	\$13,072,636	\$13,039,089	\$13,035,850
EXPENDITURES:			
Contractual Services	\$11,606,347	\$11,576,039	\$11,576,039
TOTAL EXPENDITURES	<hr/> \$11,606,347	<hr/> \$11,576,039	<hr/> \$11,576,039
ENDING BALANCE DECEMBER 31	\$1,466,289	\$1,463,050	\$1,459,811

**HOUSING ASSISTANCE FUND**  
**HOUSING ASSISTANCE**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CONTRACTUAL SERVICES:</b>				
232.902.52345	ADMINISTRATIVE FEES	\$149,265	\$200,000	\$160,000
232.990.52440	AUDIT SERVICE	0	10,000	24,000
232.990.52480	OTHER PROFESSIONAL SERVICE	868,373	900,000	900,000
232.990.52860	HOUSING ASSISTANCE PAYMENTS	10,588,228	10,466,039	0
232.990.52910	HAP PAYMENTS - MR SRO	0	0	21,391
232.990.52920	HAP PAYMENTS - HOME OWNERSHIP	0	0	32,928
232.990.52930	HAP PAYMENTS - PORT OUT	0	0	815,461
232.990.52940	HAP PAYMENTS - PORT IN	0	0	83,750
232.990.52950	HAP PAYMENTS - NED	0	0	1,768,565
232.990.52960	HAP PAYMENTS - HCV	0	0	7,715,611
232.990.52970	HAP PAYMENTS - FSS ESCROW	0	0	25,505
232.990.52980	MISC CONT SERVICES	481	0	28,828
Total - CONTRACTUAL SERVICES		11,606,347	11,576,039	11,576,039
Grand Total		\$11,606,347	\$11,576,039	\$11,576,039

**FUND SUMMARY FOR FUND 254**  
**HOME FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$34,222	\$33,187	\$33,187
REVENUES:			
Intergovernmental	\$241,422	\$400,000	\$400,000
TOTAL REVENUES	<hr/> \$241,422	<hr/> \$400,000	<hr/> \$400,000
TOTAL RESOURCES	\$275,644	\$433,187	\$433,187
EXPENDITURES:			
Contractual Services	\$242,457	\$400,000	\$400,000
TOTAL EXPENDITURES	<hr/> \$242,457	<hr/> \$400,000	<hr/> \$400,000
ENDING BALANCE DECEMBER 31	\$33,187	\$33,187	\$33,187

**HOME PROGRAM FUND**  
**HOME PROGRAM**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
CONTRACTUAL SERVICES:				
254.990.52880	OTHER OPERATING COSTS	\$0	\$40,000	\$40,000
254.990.52885	CD CONT SERVICES	4,425	0	0
254.990.52888	FIRST TIME HOMEBUYERS ASSIST	238,032	360,000	360,000
	Total - CONTRACTUAL SERVICES	242,457	400,000	400,000
	Grand Total	\$242,457	\$400,000	\$400,000

**FUND SUMMARY FOR FUND 429**  
**COMMUNITY DEVELOPMENT FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$115,046	\$116,070	\$118,470
<b>REVENUES:</b>			
Intergovernmental	\$720,879	\$841,400	\$879,500
Miscellaneous Income	2,393	5,000	2,500
Reimbursements	0	0	600,000
<b>TOTAL REVENUES</b>	<b>\$723,273</b>	<b>\$846,400</b>	<b>\$1,482,000</b>
<b>TOTAL RESOURCES</b>	<b>\$838,319</b>	<b>\$962,470</b>	<b>\$1,600,470</b>
<b>EXPENDITURES:</b>			
Contractual Services	\$522,248	\$844,000	\$662,000
Capital Outlay	200,000	0	820,000
<b>TOTAL EXPENDITURES</b>	<b>\$722,248</b>	<b>\$844,000</b>	<b>\$1,482,000</b>
<b>ENDING BALANCE DECEMBER 31</b>	<b>\$116,070</b>	<b>\$118,470</b>	<b>\$118,470</b>

**COMMUNITY DEVELOPMENT ACT 1974 FUND**  
**COMMUNITY DEVELOPMENT**

	Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CONTRACTUAL SERVICES:</b>			
429.931.52110 ADMINISTRATION TRAVEL & TRAINING	\$337	\$10,000	\$25,000
429.931.52880 ADMINISTRATION OTHER OPERATING COSTS	7,202	25,000	25,000
429.931.52885 ADMINISTRATION CD CONT SERVICES	109,410	132,000	160,000
429.933.52995 FAIR HOUSING	3,835	5,000	5,000
429.933.52996 COMMUNITY CENTER PROGRAMMING	0	60,000	0
429.934.52880 VIP OTHER OPERATING EXPENSES	25,515	50,000	50,000
429.942.52530 DEMOLITION COSTS	0	135,000	0
429.949.52885 CD CONT SERVICES - LEGAL AID	0	0	10,000
429.972.52870 EMERGENCY REPAIR - REHAB	15,124	50,000	50,000
429.973.52410 HOUSING REHAB LEGAL	7,956	0	0
429.973.52480 HOUSING REHAB REVOLVING LOAN EXPENSE	6,738	10,000	4,000
429.973.52880 HOUSING REHAB OTHER OPERATING COSTS	1,402	0	0
429.973.52885 HOUSING REHAB CD CONT SERVICES	15,739	47,000	53,000
429.974.52480 CODE ENF. OTHER PROFESSIONAL SERVICE	58,912	90,000	50,000
429.974.52880 CODE ENF. OTHER OPERATING COSTS	32,526	10,000	30,000
429.974.52885 CODE ENF. CD CONT SERVICES	233,827	220,000	220,000
429.979.52880 PUBLIC SVCS OTHER OPERATING COSTS	<u>3,726</u>	<u>0</u>	<u>0</u>
Total - CONTRACTUAL SERVICES	<u>522,248</u>	<u>844,000</u>	<u>682,000</u>
<b>CAPITAL OUTLAY:</b>			
429.931.54340 PURCHASE OF VEHICLES - FIRE ENGINES	0	0	400,000
429.978.54520 RESIDENTIAL STREET PAVING	<u>200,000</u>	<u>0</u>	<u>420,000</u>
Total - CAPITAL OUTLAY	<u>200,000</u>	<u>0</u>	<u>820,000</u>
Grand Total	\$722,248	\$844,000	\$1,502,000

**FUND SUMMARY FOR FUND 736**  
**COMMUNITY DEVELOPMENT ACT ESCROW FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$695,411	\$784,000	\$737,010
REVENUES:			
Interest Income	\$4,507	\$7,010	\$4,500
Repayment of Loans	107,099	88,000	110,000
<b>TOTAL REVENUES</b>	<b>\$111,606</b>	<b>\$95,010</b>	<b>\$114,500</b>
<b>TOTAL RESOURCES</b>	<b>\$807,017</b>	<b>\$879,010</b>	<b>\$851,510</b>
EXPENDITURES:			
Contractual Services	(\$29)	\$17,000	\$800,000
Rehabilitation Loans	21,530	115,000	0
Interest Returned to HUD	1,517	10,000	5,000
<b>TOTAL EXPENDITURES</b>	<b>\$23,018</b>	<b>\$142,000</b>	<b>\$805,000</b>
<b>ENDING BALANCE DECEMBER 31</b>	<b>\$784,000</b>	<b>\$737,010</b>	<b>\$46,510</b>

**COMMUNITY DEVELOPMENT ESCROW FUND**  
**CD ESCROW**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
<b>CONTRACTUAL SERVICES:</b>				
736.990.52480	OTHER PROFESSIONAL SERVICES	(\$490)	\$17,000	\$800,000
736.990.52980	CONTR SVC-BANK SERVICE CHG	461	0	0
	Total - CONTRACTUAL SERVICES	(29)	17,000	800,000
<b>LOANS:</b>				
736.990.55800	REHABILITATION LOANS	21,530	215,000	0
736.990.55801	INTEREST RETURNED TO HUD	1,517	10,000	5,000
	Total - LOANS	23,047	225,000	5,000
Grand Total		\$23,018	\$242,000	\$805,000

**FUND SUMMARY FOR FUND 258**  
**NEIGHBORHOOD STABILIZATION PROGRAM FUND**

	2011 ACTUAL	2012 BUDGET	2013 BUDGET
BEGINNING BALANCE: JANUARY 1	\$28,604	\$144,604	\$144,604
REVENUES:			
Intergovernmental	\$715,270	\$1,277,000	\$1,160,000
TOTAL REVENUES	<hr/> \$715,270	<hr/> \$1,277,000	<hr/> \$1,160,000
TOTAL RESOURCES	\$743,874	\$1,421,604	\$1,304,604
EXPENDITURES:			
Contractual Services	\$599,269	\$1,277,000	\$1,160,000
TOTAL EXPENDITURES	<hr/> \$599,269	<hr/> \$1,277,000	<hr/> \$1,160,000
ENDING BALANCE DECEMBER 31	\$144,604	\$144,604	\$144,604

**NEIGHBORHOOD STABILIZATION PROGRAM FUND**  
**NEIGHBORHOOD STABILIZATION PROJECTS**

		Actual Expenditures 2011	Amount Budgeted 2012	Amount Budgeted 2013
	CONTRACTUAL SERVICES:			
258.990.52530	DEMOLITION COSTS	\$118,295	\$350,000	\$300,000
258.990.52870	REHABILITATION EXPENSES	389,058	200,000	200,000
258.990.52880	LAND BANK EXPENSES	2,146	0	0
258.990.52885	ADMINISTRATIVE FEES	89,771	150,000	100,000
258.990.52535	NSP 3 DEMOLITION COSTS	0	100,000	60,000
258.990.52875	NSP 3 REHABILITATION EXPENSES	0	477,000	500,000
	Total - CONTRACTUAL SERVICES	599,269	1,277,000	1,160,000
	Grand Total	\$599,269	\$1,277,000	\$1,160,000

# **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. Middfest International is held the first weekend of each October, celebrating a different country each year. Entertainers and diplomats travel to Middletown to perform and educate. Great ethnic food is available along with many artisans displaying their creations. 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 new 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 seven-member City Council, a directly elected Mayor, two members elected "at large" and four elected "by ward." 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. Vacancies in the Council are filled by the Council for the remainder of the unexpired term.

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**

Several golf courses are located within or near the City of Middletown. The city-owned Weatherwax Golf Course offers championship-length play on a nationally ranked 36-hole course good enough for the pros. Additionally, several other public golf courses are located in the surrounding communities. Three private courses operate in the Middletown area: Brown's Run, Wildwood 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 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 \$75.8 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**

In 2012 the city experienced growth in all industry sectors and in all regions of the City, including both new construction and expansion. Several new companies started operations, and interest in new opportunities in the city continued to increase throughout the year. Our new college campus opened, key infrastructure projects were completed, and a new land banking project started. We initiated a microfinancing program for our downtown businesses that can be combined with our façade renovation grant program. 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.

Our industrial sector grew significantly, with the greatest amount of growth occurring in our chemical sector. Air Products and Pilot Chemical both implemented large-scale expansions and plant renovations totaling \$115 million. Metal Matic, Advanced Design, and Valicor started new facilities here, supplying the steel and auto industry and providing fluid purification services.

Metal Coaters continued their plant renovation (starting operations in 2013). Akers Packaging, MRT, Steam Systems, and MTR Martco also implemented expansions.

Our commercial and medical businesses also grew. Three companies started administrative headquarters here (Barrett Paving, Premier System Integrators, and U.S. Protection Service LLC). Our medical and other professional services sector grew as well. Central Preschool started a new facility, and three counseling providers started new operations.

Retail and tourism also grew: construction started on a new Hampton Inn; the Towne mall sold to an investor group (planning \$20 million in redevelopment investment); a new Clark's Pharmacy opened, and several other retail expansions and tear downs/rebuilds were initiated.

The City's urban rebirth continued, triggered by the successful opening of our new Cincinnati State Middletown campus. Enrollment exceeded expectations and continues to grow. The historic Sorg Opera House sold to the non-profit SORG (Sorg Opera Revitalization Group), several new restaurants and specialty shops also moved into downtown. Two brownfield remediation projects moved forward along the perimeter of downtown, and the nearby Middletown Regional Airport continued its improvements to facilities, Safety and lighting systems, and installed and published AWOS system information. The Airport continues to have less than a 2% vacancy rate and operations also increased by nearly 20%. New hanger facilities are in the plans for 2013.

And residential development moved forward. Fischer Homes built new homes in the Renaissance District with sale price averaging \$276,000. The company's confidence in the region was demonstrated by their acquisition of over 240 acres of residential and commercial land in Middletown.

While the new projects and expansions are tangible evidence of growth, many strategic moves were accomplished in 2012 that will provide a foundation for continued growth.

Overview of City from the local airport.

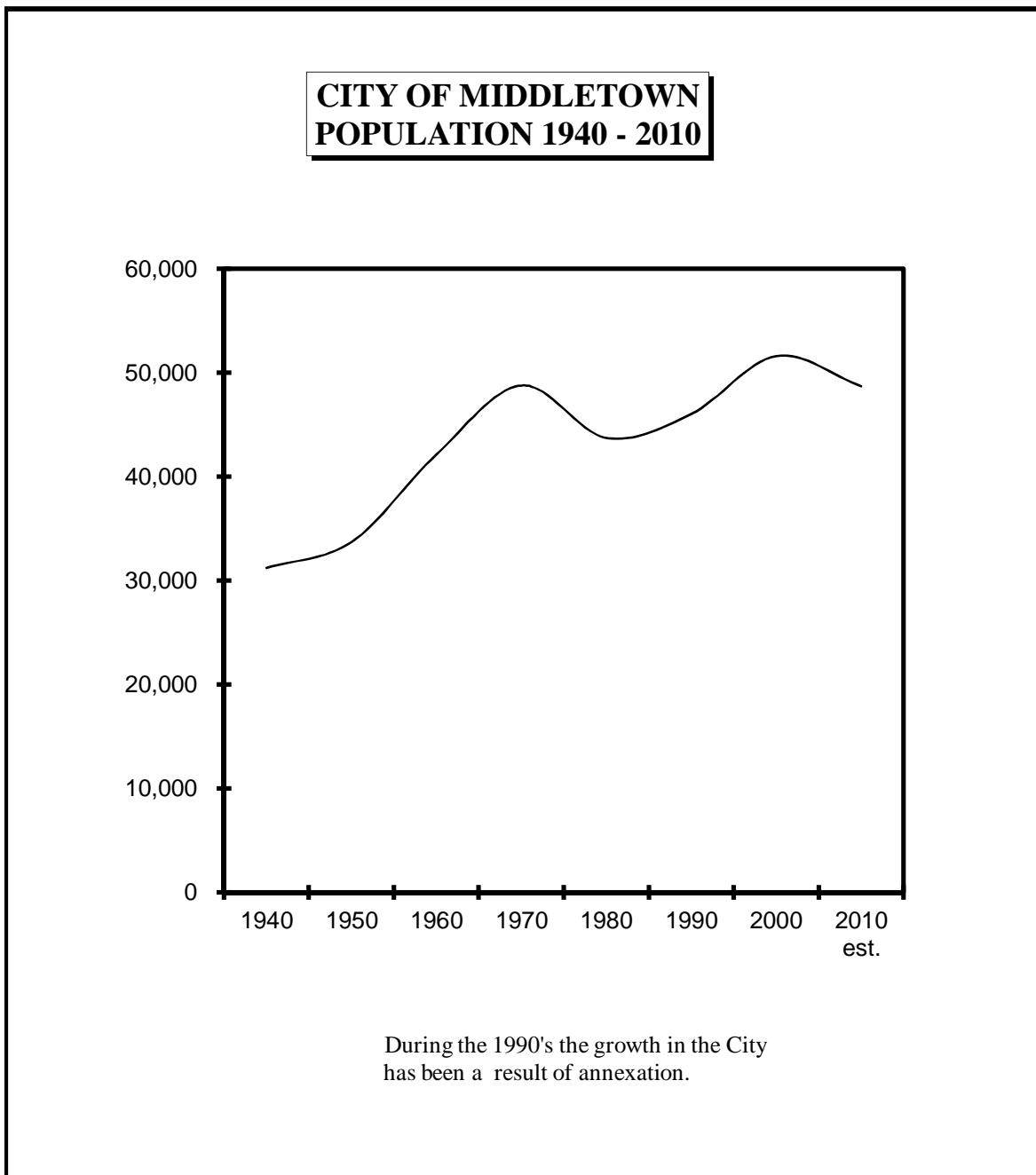


**HISTORY TIME LINE**

<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 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)
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 2010 (data from Census Bureau)

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**CITY OF MIDDLETOWN, OHIO**  
**MISCELLANEOUS STATISTICS**  
**December 31, 2012**

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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	3
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	3,000

Source: City of Middletown Finance & Engineering Departments

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**CITY, COUNTY, AND STATE  
DEMOGRAPHIC STATISTICS  
December 31, 2010**

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*Population*

<b>Year</b>	<b>City of Middletown</b>	<b>Butler County</b>	<b>State of Ohio</b>
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

*Housing, Income, and Education Statistics*

	<b>City of Middletown</b>	<b>Butler County</b>	<b>State of Ohio</b>
Total housing units	23,296	148,273	5,127,508
Homeownership rate	59.50%	70.90%	69.20%
Median value/owner occupied homes	\$107,800	\$160,600	\$136,400
Median family income	\$37,442	\$25,892	\$47,358
Per capita income	\$20,049	\$25,484	\$25,113
Persons below poverty level	20.7%	12.8%	14.2%
High school graduates	79.5%	86.8%	87.4%
Bachelor's degree or higher	14.2%	25.9%	24.1%

Source: U.S. Census, State & County QuickFacts

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**CITY OF MIDDLETOWN, OHIO & NEARBY CITIES**  
**DEMOGRAPHIC STATISTICS**  
**December 31, 2010**

---

	<u>Middletown</u>	<u>Kettering</u>	<u>Hamilton</u>	<u>Fairfield</u>
<b>Population:</b>				
Population - year 2000	51,605	57,502	60,690	42,097
Population - year 2010	48,694	56,163	62,477	42,510
<b>Households:</b>	20,271	25,533	25,358	16,713
<b>Age:</b>				
65 and older	14.9%	18.0%	13.2%	13.0%
under 18 years	24.3%	21.0%	24.9%	23.2%
under 5 years	7.5%	5.8%	8.1%	6.4%
<b>Education:</b>				
High school graduate	79.5%	93.1%	79.0%	86.6%
Bachelors's degree or higher	14.2%	31.8%	13.7%	24.3%
<b>Unemployment:</b>				
Unemployment Rate - year 2000	4.80%	2.30%	3.00%	2.90%
Unemployment Rate - year 2009	9.00%	10.00%	9.90%	9.30%
<b>Income:</b>				
Median family income	\$ 37,442	\$ 49,207	\$ 38,192	\$ 55,880
Poverty level	20.7%	9.7%	22.0%	9.4%
Per capita personal	\$ 20,049	\$ 29,796	\$ 19,709	\$ 27,916
<b>Housing:</b>				
Housing units	23,296	27,602	27,878	18,803
Homeownership Rate	59.5%	66.8%	56.6%	66.5%
Median value of owner-occupied units	\$ 107,800	\$ 135,200	\$ 109,200	\$ 152,700
<b>Business:</b>				
Total number of firms	3,570	4,771	4,014	4,097
Retail sales per capita	\$ 16,623	\$ 28,626	\$ 11,153	\$ 35,936

Source: U.S. Census, QuickFacts

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**CITY OF MIDDLETOWN, OHIO & NEARBY CITIES**  
**DEMOGRAPHIC STATISTICS**  
**December 31, 2010**

---

	<u>Middletown</u>	<u>Kettering</u>	<u>Hamilton</u>	<u>Fairfield</u>
<b>Employment Status:</b>				
Population 16 years and over	38,355	45,985	48,637	33,983
In labor force	60.9%	66.5%	63.3%	70.9%
Civilian labor force	60.8%	66.0%	63.2%	70.9%
Employed	54.1%	61.9%	56.0%	65.3%
Unemployed	6.7%	4.1%	7.2%	5.6%
Armed Forces	0.1%	0.5%	0.1%	0.0%
Not in labor force	39.1%	33.5%	36.7%	29.1%
<b>Industry:</b>				
Educational, health care, social assistance	21.4%	23.8%	20.9%	19.3%
Manufacturing	20.0%	11.9%	16.4%	15.9%
Retail trade	13.5%	13.1%	14.0%	14.6%
Arts, entertainment, recreation, food services	11.5%	9.2%	8.4%	9.5%
Profession scientific, management & administrative	7.1%	10.5%	7.4%	10.8%
Finance, real estate, insurance	5.7%	6.4%	5.9%	7.0%
Construction	5.2%	5.0%	9.2%	3.9%
Transportation, warehousing, utilities	5.9%	4.3%	5.0%	5.6%
Other services	3.9%	5.0%	4.2%	4.0%
Wholesale trade	2.6%	3.3%	3.3%	3.6%
Public administration	2.1%	4.2%	3.9%	3.4%
Information	1.1%	3.3%	1.4%	2.4%
<b>Class of Worker:</b>				
Private wage & salary	87.9%	82.6%	82.6%	84.7%
Government	8.0%	12.7%	12.8%	10.5%
Self-employed	4.0%	4.6%	4.6%	4.7%
<b>Occupation:</b>				
Management, business, science, and arts	24.6%	37.9%	23.0%	35.2%
Service occupations	19.4%	15.8%	18.9%	17.1%
Sales and office	26.2%	28.4%	26.5%	28.3%
Natural resources, construction, and maintenance	9.1%	6.5%	13.2%	6.1%
Production, transportation, and material moving	20.7%	11.5%	18.4%	13.3%

Source: U.S. Census, American FactFinder 2006-2010 American Community Survey

**TOP EMPLOYERS AND PROPERTY TAX PAYERS*****Top Ten Employers***

<b>Employer</b>	<b>Employees</b>	<b>Rank</b>	<b>YEAR 2011</b>	<b>YEAR 2003</b>	
			<b>Percentage of Total City Employment</b>	<b>Employees</b>	<b>Rank</b>
AK Steel	2,540	1	10.9%	4,072	1
Atrium Medical Center	2,063	2	8.8%	1,470	2
CBS Temporary Services, LLC	1,630	3	7.0%		
Middletown City School District	1,274	4	5.5%	986	4
Garden Manor Extended Care	718	5	3.1%		
McGraw/Kokosing Construction	707	6	3.0%	349	7
CM Temporary Services, Inc.	627	7	2.7%		
Miami University	607	8	2.6%	250	9
City of Middletown	538	9	2.3%	531	5
Kroger Limited Partnership	438	10	1.9%		
Robert Lee Brown, Inc				1,170	3
Jefferson Smurfit Corporation				354	6
Aeronca				255	8
Southwestern Ohio Steel				190	10

***Top Ten Tax Payers (Real Property)***

<b>Taxpayer</b>	<b>Nature of business</b>	<b>2011</b>	<b>2003</b>
			<b>Rank</b>
Duke Energy Ohio Inc.	public utility	1	
Southwestern Ohio Steel	steel processing	5	3
Garden Manor/Sam Boymel	retirement facility		4
Trinity Place	apartment complex		5
Sam Boymel	retirement facility	6	
Bavarian Woods	apartment complex	8	6
Armco, Inc.	steel manufacturing	2	1
Precision Strip	steel processing	4	2
Bay West Paper	paper and packaging		7
Riverside Village	apartment complex		8
Akers Packaging	box manufacturing		9
Jefferson Smurfit Corp	paper and packaging		10
Rockies Express Pipeline LLC	natural gas pipeline	3	
Liberty Retirement Properties	retirement facility	7	
Texas Eastern Transmission	natural gas pipeline	10	
Chaka-Chak	apartment complex	9	

Note: 2003 is the earliest available data available from current records



# **Section 13**

## **GLOSSARY**

## GLOSSARY

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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.

## GLOSSARY

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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.
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.

## GLOSSARY

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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
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.

## GLOSSARY

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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.
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 differentiate 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.

## GLOSSARY

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GAAP	Generally Accepted Accounting Principles, rules and procedures that serve as the norm for the fair presentation of financial statements.
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.
Governmental Fund	Fund generally used to account for tax-supported activities.
HUD	US Department of Housing and Urban Development
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.

## GLOSSARY

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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.
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 $\$100,000/1,000 \times 5.9 = \$590$
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.
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

## GLOSSARY

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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
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.

## GLOSSARY

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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
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**

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