



MIDDLETOWN



City of Middletown, Ohio

2019 Budget

January 1, 2019 to December 31, 2019



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Middletown
Ohio**

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the **City of Middletown, Ohio** for its annual budget for the fiscal year beginning **January 1, 2018**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

*Principal Officials
January 1, 2019*

Legislative

<i>Mayor.....</i>	<i>Lawrence P. Mulligan, Jr.</i>
<i>Vice Mayor.....</i>	<i>Talbott C. Moon</i>
<i>City Council Member.....</i>	<i>Steve H. Bohannon</i>
<i>City Council Member.....</i>	<i>Joseph H. Mulligan</i>
<i>City Council Member.....</i>	<i>Amy L. Vitori</i>

Executive/Administrative

<i>City Manager.....</i>	<i>Douglas D. Adkins</i>
<i>Administrative Services Director.....</i>	<i>Susan H. Cohen</i>
<i>Director of Court Services.....</i>	<i>Steven P. Longworth</i>
<i>Economic Development Director.....</i>	<i>Jennifer L. Ekey</i>
<i>Finance Director.....</i>	<i>Jacob C. Burton</i>
<i>Fire Chief.....</i>	<i>Paul J. Lolli</i>
<i>General Counsel.....</i>	<i>Ashley M. Bretland</i>
<i>General Counsel.....</i>	<i>Sarah N. Fox</i>
<i>Health Commissioner.....</i>	<i>Jacquelyn D. Phillips</i>
<i>Information Systems Director.....</i>	<i>Troy S. Anderton</i>
<i>Police Chief.....</i>	<i>Rodney E. Muterspaw</i>
<i>Public Works & Utilities Director.....</i>	<i>Scott D. Tadych</i>

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SECTION 1

CITY OVERVIEW



January 2, 2019

Honorable Mayor Mulligan
Middletown City Council
Citizens of Middletown

So we come to the end of my fourth year as your City Manager. I would call 2018 a transition year. A year where we talked less about where we were and more about where we want to go.

We finished a number of large projects and started some new ones. The new schools are finished and in operation. NTE is producing electricity. Kettering Health Network is open for business. OPUS is under construction at the MADE Industrial Park. Housing values are finally rebounding after the recession.

In 2018, we saw a year of record income tax revenue. These record high amounts were achieved even after the City has lost an estimated \$2 million dollars in other revenues since 2009, with the reduction of the Local Government Fund, Inheritance Tax, and Red Light Camera revenues.

Heroin overdoses are down almost 50% from last year, at a time when other communities are still showing increases. This is the result of a community wide effort. With our partners at Atrium Medical Center, we have changed the message and actions regarding addiction in the City. The Heroin Response Team visits with every overdose victim possible. Our public safety forces have increased enforcement. Our needle exchange program is keeping disease down as other Butler County areas are showing large spikes in hepatitis and other diseases. What was taboo and unspeakable just a few years ago has become a community effort and open discussion as to how to treat addiction in this City. I thank our friends at Atrium for their leadership, forethought and participation with me on making this a priority for the area.

Crime is significantly down in the City. Middletown Division of Police responded to 17,000 fewer calls for service in 2018 than they did in 2017. Part one serious crimes showed significant decreases. Thefts are down. Drug enforcement is up. As is always the case, Chief Muterspaw has been everywhere in the community. The Middletown Division of Police celebrated multiple community events in 2018 including National Night Out, Coffee with a Cop (held quarterly), meeting with Middletown area pastors (held quarterly), continued work with the Citizens Advisory Board, Candy with a Cop (distributing candy to children who are unable to trick-or-

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treat due to sickness or disability), Shop with a Cop (providing Christmas gifts to underprivileged children), and ongoing work and discussion with Middletown landlords.

During the recession, the Animal Control Officer was one of the earlier positions eliminated to save money. We had to rely on the Butler County Animal Control Officer for the past decade or so. Generally, they would come to Middletown for specific complaints, so there was no ongoing, consistent, animal control in place for several years. The new Middletown Animal Control Officer started in 2018, and we have re-established our relationship with the area shelters. All stray animals captured by the Animal Control Officer will be offered for adoption and we will be enforcing the Animal Control Ordinances of the City.

In 2019, we have moved code enforcement to the Division of Police and now have a Deputy Police Chief overseeing and enforcing the Chronic Nuisance Ordinance to clean up the City. If you are a problem in your neighborhood, we are going to be knocking on your door!

The Middletown Division of Fire is completing new manpower and station location studies. With the changing landscape of the City and more east end development, we know that some of our old stations are nearing the end of their useful life and are not ideally positioned to best respond to the future of Middletown. This new information helps us understand what the ideal layout would look like so we can begin designing a future Division of Fire that best serves the community.

The new City Master Plan is near completion. We worked on land use and other areas of the plan in 2018. This is our first new Master Plan since 2005. As a part of the planning process, the City of Middletown formed a twelve member volunteer Advisory Committee for the Master Plan. Committee members include representatives from: City Council, Planning Commission, Middletown City Schools, Cincinnati State, Miami University, AK Steel, Atrium Medical Center, Chamber of Commerce, area Real Estate professionals, and other business stakeholders. The overall role of the members of the Advisory Committee will be to assist with the planning process by working with City staff and consultants by being the sound board and review body for the Master Plan. Members that were nominated to serve on the committee have a wide range of expertise, and most importantly, have pride in Middletown. We are now working on transportation and housing to be included in the overall plan.

The key to moving us forward in 2019 is Housing, Workforce Development and Quality of Life. We need more quality families that want to make Middletown their home!

Housing is a large priority and a very important piece of the overall Master Plan. A balanced housing stock is a subjective evaluation that creates a diverse housing stock, providing the best possible choice in: housing types (mix of single family/multi-family); size of housing (mix of sq. feet/ bedrooms etc.); age of housing (new construction/ renovated/ historic); affordability (mix of price ranges of homes/ rentals); amenities (garage/ recreation/ parks); location and housing density; to attract a wide range of residents with varying family sizes and household incomes,

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resulting in full occupancy, increased demand for homes and rentals, with the highest possible income tax potential and appreciating property and rental income values.

I laid out a plan to look at global issues facing our housing stock and then specific issues that we could tackle on a neighborhood by neighborhood basis. The Global issues include:

- Tax Delinquent Property
- Vacant Residential Property
- Vacant Residential Land
- Property Maintenance Code Compliance
- Housing Buffer Around Heavy Industry Areas
- Home Ownership
- Rental Housing
- Overabundance of Less Competitive Housing
- Healthy Neighborhood Infrastructure
- Non-Infrastructure Aspects of a Healthy Neighborhood
- Unintended Consequences of Housing Choices – Gentrification
- Selection of a Neighborhood for Revitalization

The housing committee, which includes members of City Council, local residents, realtors, bankers, housing rehabbers, landlords, developers, home builders and members of the CARE group that attended City Council meetings on this, put in long hours working with me to discuss Middletown housing and to find the best policies moving forward for demolition, renovation of existing homes, dealing with tax delinquent property, vacant land, vacant housing, infill construction and full use of the Butler County land bank. As we move into 2019, we will take those concepts and create a comprehensive housing policy along with looking at the possibility of a resident incentive district and renovation plans for neighborhoods to include sidewalks, improved lighting; with both decorative and street LED lighting, gateways, modern neighborhood parks and improved alleyways.

The role of economic development in a community has expanded to include everything from technology transfer, retail attraction, tourism, and workforce development. Economic development is no longer just about land, incentives, or tax breaks, but it now encompasses the creation of economic vitality for a community that attracts employers, workforce and families alike. It involves numerous facets that work together to retain and attract business, support workforce training and skill development resources for employers, and develop the community amenities and infrastructure that make Middletown a desirable place for individuals and families to choose to live, work and play.

We need our workforce back. Middletown has lost 4,580 people under the age of fifty-four in the past fifteen years including 3,159 working age adults. In 2016, with a labor participation rate of 60.8%, Middletown has fallen behind Butler County's 64.8%, Warren County's 65.9%, and Ohio's 63.3%. We need those working age adults to come back to Middletown!

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The City of Middletown is working to develop the workforce and improve the labor participation rate in Middletown. With an estimated three hundred medical and seven hundred manufacturing jobs open, the new I-75 Worklink Transit Route is phase one of a solution to get people without transportation to town to fill these jobs. Middletown Transit will coordinate with Dayton RTA and Cincinnati SORTA to run a route connecting our northern and southern communities to Middletown during all three shifts. We are also discussing the option of a “first mile, last mile” program with Uber, to work in unison with our transit route to guarantee a trip to and from the bus route. Our transit route in Middletown will also now focus on more efficient routing to get people where they need to be in a timelier manner.

QUALITY OF LIFE:

YEAR					
2015	Begin Downtown				
2016	Master Plan	Community Visioning			
2017	Downtown Master Plan Adopted	Community Visioning Adopted by Council	Master Plan Begins	Housing Policy Discussions	
2018	River Center		Master Plan Finishes	Housing Policy Committee	Begin Transportation Plan
2019	Bike Path from River		Master Plan Adopted by Council	Housing Policy Adoption	Complete Transportation Plan and Adopt Parks Master Plan
2020	Bike Path to Franklin		Master Plan Implementation	Housing Policy Implementation	Transportation Plan Implementation Parks Master Plan Adoption
2021			Master Plan Implementation	Housing Policy Implementation	Transportation Plan Implementation Parks Master Plan Implementation
2022	OKI Downtown Project \$4.5 million		Master Plan Implementation	Housing Policy Implementation, 273 Ryan Homes Completed	Transportation Plan Implementation Parks Master Plan Implementation

Finances

The Finance Department maintains a multi-year financial plan which projects future revenues and expenditures of all major and operating funds on an annual basis for a period of five years. This plan also provides historical data of past financial information. Ongoing updates and changes are made to the financial plan throughout the year as situations and economic conditions change. This document reflects past economic trends, current budget, and the projected future financial forecast. The financial plan has proven to be a valuable instrument which gives financial guidance to the City Manager, senior staff and City Council, as well as in developing the annual budget request for each department.

In 2015, the City of Middletown implemented the Open Gov Financial Transparency Portal accessed through the City’s website, www.cityofmiddletown.org. Using this tool, citizens can access current (updated monthly) and past expenditures, revenues and budgets. This transparency promotes accountability and increases public awareness of their tax dollars.

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2019 Budget

I am pleased to present the City of Middletown Annual Budget for 2019. The annual budget provides information that guides City decision making based on anticipated revenue projections. This budget is a planned program of expenditures based on revenue projections that carry out the City's services and goals.

The City of Middletown 2019 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's cash balances plus the fund's projected annual revenues, are at least equal to the annual expenditure appropriation of each fund.

The City of Middletown budget for 2019 totals \$93,513,593 for expenditures and \$86,587,719 for revenues, minus other sources. Other sources include transfers in/out, loans to/from other funds and proceeds from debt. This amount includes General Fund, Special Revenue Funds, Debt Service Funds, Capital and Special Assessment Funds, Enterprise Funds, Internal Service Funds, Trust Funds, and Federal Funds.

Assumptions for 2019 budget:

- Keep public safety, finances, revitalization and street improvements as a priority
- Housing Stock listed by Council as a high priority – will continue to discuss housing throughout 2019 to develop new policies and neighborhood strategies
- 2.0% cost of living adjustment for all employees
- No Performance Based Incentive Program in 2019
- Income tax revenue is projected to increase 2.5% over 2018 budget in 2019
- Health insurance costs increase 6%
- No water rate increase in 2019
- No solid waste rate increase in 2019
- No storm water rate increase in 2019
- 2019 will end with 15.5% General Fund balance

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Significant Changes for 2019 budget:**Personnel changes:**

- Community Revitalization Department: Division of Community Development eliminated
- Community Revitalization Director position eliminated
- HUD Program Administrator position in Community Development eliminated
- Administrative Assistant position in Community Development eliminated
- New Administrative Services Department: oversees divisions of Human Resources, Law, Administration, Transit, Community Center, Building Maintenance, and Building Inspection (Administration will now oversee Federal Grant Funds previously administered by Community Revitalization/Development)
- Administrative Services Director position added to Administrative Services Department
- One new Paralegal position added to Administrative Services Department
- Four Housing Code Specialist positions and one Animal Control Officer position (previously in Community Development) moved to Police Administration
- One new Administrative Assistant position added to Police Administration
- One dispatcher position added to Police & Fire Dispatch
- Twelve Firefighter EMT positions previously funded by SAFER grant will remain in 2019 budget
- Elimination of one General Counsel position in Law
- Purchasing Agent position in Finance department is now a full time position
- One part time Director of Nursing position is added to Health Department
- Elimination of one part time Human Resources Specialist position by attrition
- Elimination of two full time Bus Driver positions accomplished by attrition
- One new Natural Resources Coordinator position will be added to Public Works & Utilities Administration

Sewer rate increase 10%

Sewer user rates will increase by 10% in 2019. This is due to the need for major improvements to the sewer system. This rate increase is consistent with Long Term Control Plan Projections.

Capital Projects:

An estimated \$2,400,000 will be spent on capital improvements at the Middletown Regional Airport in 2019. After receiving \$1.5 million in grants for pavement rehabilitation and runway lighting improvements from the Ohio Department of Transportation in 2018, the City followed up with the last project on our “critical infrastructure rehabilitation” list and received \$400,000 from the Ohio Department of Transportation to rehabilitate the taxiway lighting system. The airport continues to work through the process of creating a new Master Plan and performing related engineering through a \$480,000 grant from the Federal Aviation Administration, received in 2018. The proposal of opening a new “maintenance campus” and restructuring the operation

BUDGET LETTER

of several other areas of the airport are currently being reviewed, however, expectations are that the proposed reorganization combined with new minimum operation standards, leasing, and development policies, and a revised standard operating procedure will change the revenue streams supporting the operation of the airport to become much less dependent on lease and rental incomes. These changes were initiated as part of the hiring of a new Airport Director by the City in July, 2018 and thereby separating the management of the airport from the fixed-base operator service provider located at the airport.

The City plans to use the operating structure, infrastructure enhancements, and support improvements to attract more businesses both at and around the airport. An education and workforce development focused hangar is under development that will house various programs supporting the aerospace and aviation industries. Initial programming will be focused on an avionics technician-training program and drone technology programs, but ultimately, an FAA cert part 147 school is to be housed in the facility. We are currently working with Cincinnati State, Butler Tech Vocational, and Middletown City Schools to create in demand programming and enlighten students and adults about the employment opportunities within the aviation industry moving forward.

These overall improvements, along with the opening and development of the maintenance campus are estimated to create up to an additional three hundred jobs on the airport property, one hundred fifty jobs around the airport directly related to aviation/aerospace manufacturing, and inject additional revenue into the local economy over the next ten years. The overall financing goal for the new operation Master Plan is for the City's operating subsidies to the airport be eliminated by increasing direct airport fee revenues while increasing the City's income tax base.

Paving is a high priority and will continue to be. The most recent update to pave all City roads is a staggering \$160 million. Unfortunately, the lack of paving for twenty-five years is not an easy fix. We will continue paving in 2019, spending \$2,350,000.

In 2019, we will begin the design phase to rehab the South University Bridge. This bridge was built in 1968 and will need a new deck, railings, sidewalks, and medians.

We will begin the replacement of the pavers around the City building and the Plaza. These deteriorating walkway pavers were installed in 1976 during construction of the City building and are in danger of becoming pedestrian trip hazards, also limiting drainage, causing leaks to the Police offices below. We will be permanently closing the drive at the north entrance to the City building. This will improve building safety, no longer giving vehicles close access to the building. We will be adding decorative concrete walkways, bike racks, custom railings, new trees and landscaping.

Implementation of the Long Term Control Plan will begin in 2019, with plans to reduce combined sewer overflows. The first project will consist of construction of a storm sewer to intercept a small portion of the flow from the Bulls Run stream where it enters the combined

BUDGET LETTER

sewer system. This intercepted flow will be redirected to a shallow green infrastructure basin (approximately one acre in area) located at Sunset Park, reducing storm water loading to the combined sewer system.

The following 2019 capital improvement projects will enhance the community's business gateway and economic measures. Street paving and infrastructure improvements are among the top priorities of the City of Middletown.

General

- Local Street Paving - \$1,150,000
- University Bridge Rehab Design - \$200,000
- City Building North Promenade - \$200,000
- Traffic Signal & Systems Replacement - \$95,000
- Gateway/Boulevard Enhancements - \$75,000
- Miscellaneous Parks Improvements - \$30,000
- Miscellaneous Building Improvements - \$30,000

Sewer

- Long Term Control Plan - \$4,500,000
- System Replacement Program - \$3,000,000
- Facility Upgrades - \$600,000
- Geographic Information System - \$10,000

Storm Water

- System Replacement Program - \$350,000
- Local Street Paving – \$250,000
- City Building North Promenade - \$100,000
- NPDES Compliance - \$50,000

Water

- System Replacement Program - \$1,500,000
- Facility Upgrades - \$600,000
- Geographic Information System - \$10,000

Airport

- Facility Upgrades - \$2,400,000

I see Dayton and Cincinnati moving towards us and amazing possibilities in the next three to five years. I see record revenues two years in a row. I see new businesses and expanding businesses and open jobs all over the city. I see beautiful historic homes. I see further reduction in crime and better access to healthcare throughout the City. I see City neighborhoods that will be revitalized over the next several years. I see more and more places to go and things to do.

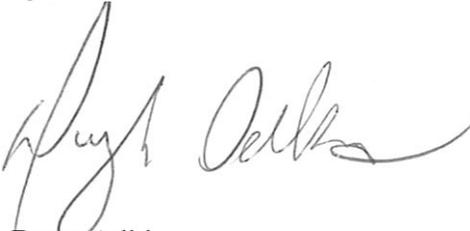
I still hear too often about how nothing good is happening in the City or even more often “yes, but...” or how we used to be an All -America City. We are not prosperous, but I can see prosperity coming...soon. Prosperity needs to include all of our residents. We have a beautiful

BUDGET LETTER

City on the cusp of becoming prominent again in the State of Ohio. I challenge every resident to do something to move your City forward in 2019. Actively be part of the solution. Participate, volunteer, eat and shop locally, tell a friend about the good things happening, celebrate the good and work with me to continue the path forward. Help me work on the shortcomings to make the City as a whole lot better place to live and work. This is the best community I have ever lived in! Middletown is on the rise. Positive reinforcement is working and people are taking note of the good things happening here in our town.

We are working hard! Our school district is running hard right alongside of us, changing the way education is thought about and taught to our kids. I am proud to lead your City!

Regards,



Doug Adkins

City Manager

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

VISION

Middletown - A Better Place

MISSION

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

VALUES

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

INTEGRITY

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

SERVICE

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

PEOPLE

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

FISCAL ACCOUNTABILITY

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

COLLABORATION

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

FINANCIAL POLICIES AND GOALS

BENEFITS OF ESTABLISHED FINANCIAL POLICIES

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

FINANCIAL REPORTING POLICIES

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

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

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

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

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

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

REVENUE POLICIES

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

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

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

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

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

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

FINANCIAL POLICIES AND GOALS

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 contractor refuse pickup charges and any debt service issued to finance the City landfill.

RESERVE POLICIES

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

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

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

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

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

BUDGETARY POLICIES

GOAL: To provide for stabilization of the budget.

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

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

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

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

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

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

FINANCIAL POLICIES AND GOALS

EXPENDITURE POLICIES

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

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

EXPENDITURE/EXPENSE POLICIES

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

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

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

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

CAPITAL IMPROVEMENTS POLICIES

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

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

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

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

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

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

INVESTMENT/CASH MANAGEMENT

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

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

Investments in derivatives are not allowed.

FINANCIAL POLICIES AND GOALS

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

- Certificates of deposit of banks located in Middletown
- Obligations of the United States Government
- Star Ohio, the State Treasurer's Asset Reserve Investment Pool
- Obligations of the City of Middletown
- No load money market funds that are restricted to investing only in direct obligations of the United State Government
- Commercial Paper (up to maximum of 40% of the City's funds)

The City's investments at December 31, 2017 are summarized as follows:

	<u>Fair Value</u>	<u>Average Maturity Years</u>
US Government and Agency	\$19,928,544	2.52
Star Ohio	\$5,629,281	n/a
US Money Market Funds	<u>\$8,183,652</u>	n/a
	<u>\$33,741,477</u>	

CASH MANAGEMENT PRACTICES

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

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

FINANCIAL POLICIES AND GOALS

DEBT POLICY

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

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

DEBT INSTRUMENTS

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

General Obligation Bonds and Notes

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

Special Assessment General Obligation Bonds

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

CURRENT OBLIGATIONS

At December 31, 2017, the City of Middletown bonded and unbonded debt consisted of:

General Obligation Bonds/Notes (Governmental Funds)	\$18,581,975
General Obligation Bonds/Notes/Lease (Proprietary Funds)	<u>8,418,427</u>
Total	\$27,000,402

FINANCIAL POLICIES AND GOALS

Moody’s Investors Service, a national bond rating Service Company, rates the City of Middletown’s bond issues. Moody’s conducted the City’s most recent bond rating review in December 2016 and in June 2017 downgraded the City of Middletown’s bond rating from “Aa3” to “A1” citing a decreased tax base and poor economy. Despite the Moody’s downgrade, record income tax revenue was recorded for 2017 and 2018. For 2019, \$1.5 million income tax revenue will be transferred to the General Obligation Bond Retirement Fund and \$0.5 million of tax increment financing revenues are budgeted.

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, 2017, the City’s compliance with the 10.5% and the 5.5% limitation statutes were as follows:

	Total Assessed Valuation	\$662,132,320
(a)	10.5% Limit	\$ 69,523,894
	Total Amount of City Debt subject to the 10.5% limit	<u>(14,591,152)</u>
	Amount Available Within the 10.5% Limit	<u>\$ 54,932,742</u>
(b)	5.5% Limit	\$ 36,417,278
	Total Amount of City Debt subject to the 5.5% limit	<u>(14,591,152)</u>
	Amount Available Within the 5.5% Limit	<u>\$ 21,826,126</u>

There are plans to construct an education hangar at the Middletown Regional Airport in 2019. Of the \$2.4 million cost associated with the hangar project, \$750,000 will be reimbursed through a grant and the remaining \$1.65 million will be paid by a business type activity, general obligation bond. There are no immediate plans for additional general obligation debt in the governmental funds, although there is a balance of \$19.5 million of unvoted debt limit capacity. We do plan to issue debt for special assessment capital projects. Property owners will be assessed for the cost of these projects.

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

	ALL DEBT	EXEMPT	SUBJECT TO LIMIT
General Obligation Bonds	\$ 16,706,571	\$ 3,775,822	\$ 12,930,749
Special Assessment Bonds	\$ 1,085,000	\$ 1,085,000	\$ -
Police & Fire Pension Accrued Liability	\$ 790,404		\$ 790,404
Enterprise General Obligation Bonds	\$ 8,418,427	\$ 7,548,428	\$ 869,999
Capital Leases (Water/Sewer Meters)	\$		\$
Notes			\$
Total Debt	<u>\$ 27,000,402</u>	<u>\$ 12,409,250</u>	<u>\$ 14,591,152</u>

STRATEGIC SUMMARY 2019		
Goals	Strategies	Measures
Ensure that our community is safe for residents and businesses.	Utilize Grant monies when available. Provide an appropriate response of personnel. Engage the community to build relationships between citizens and Safety personnel. Reduce crime and calls for service.	Twelve Firefighters on Staffing for Adequate Fire and Emergency Response grant retained in 2019 budget without SAFER Grant reimbursement. Addition of one Police/Fire Dispatcher. Fire response time 6 minutes/1 seconds. Police response time 6 minutes/5 seconds. Community events that engage discussion and interaction with Police and Fire. Chronic nuisance ordinance to identify problem properties. Addition of an Animal Control Officer in summer 2018. Enforce Chronic Nuisance Ordinance and Animal Control Ordinances.
Provide polite, friendly and efficient customer service for residents and businesses.	Ensure that citizens and businesses are treated with courtesy, honesty, respect and understanding. Make contacting easy and convenient. Relay information that is consistent and reflects City policy set forth by City Council and any relevant legislation.	Update City Brand and revamp City marketing materials and newsletter. Maintain consistent City messaging and Social Media calendar. Newly updated City website provides information, contacts and City reports. Extended Income Tax office hours during peak tax season, an online fillable form and ability to "e-file" within the 2018 tax filing season. Utility and Income tax payment options include internet, drop boxes located at City building, lock box via U.S.P.S., telephone IVR system, walk/call during business hours. Utility customers have the option of paperless e-billing if elected. "One stop shop" tool flags other departments when a new business begins the process of building/operating a new business in the City. Retention visits with Chamber of Commerce. Workforce development efforts with Chamber of Commerce/Educational Partners.
Improve the City's Housing Stock and neighborhoods. Enhance the qualities that make Middletown a community that is attractive to families and young people.	Utilize Housing study to create a diverse housing stock with quality homes in all price ranges. Demolish unrestorable buildings. Encourage homeowners to make repairs to their properties. Improve overall appearance of City.	Increase residential new construction. Use concepts and information from Housing Study to create a comprehensive housing policy. Explore possibility of residential incentives and neighborhood renovation plans. Creation of modern parks and additional historic renovations. Enhance landscaping and beautification of City. Continue work with our educational partners to improve quality of life in Middletown. Enforce nuisance ordinances. Encourage positive reinforcement within our City workforce and to our Citizens. Encourage all to make a positive difference in the City of Middletown.
Improve aging infrastructure and resolve the City's combined sewer system by making the required changes to be compliant with EPA standards.	Ensure that sufficient revenues are provided to make required improvements to the City's infrastructure, including changes to the City's combined sewer system.	Bulls Run/Sunset and Lakeside redirect are new Long Term Control Plan projects in 2019. These changes are to be made within guidelines set by the EPA. Sewer rates increased to cover pending repairs/replacement. South University Bridge Rehab to replace decking, railing, medians, and sidewalks.
Continue paving and improvements to City streets and main thoroughfares.	Utilize grant monies to assist with large paving and infrastructure improvements. Continue to pave, conduct general street maintenance, striping, sign replacement, pot hole patching, sealing cracks, etc.	Continue to explore all grant reimbursement opportunities. Street maintenance ongoing. 2019 Paving Program and 2019 Sidewalk, Curb, and Gutter.
Encourage new business and the expansion of existing businesses to enhance the local tax base and provide opportunities for employment.	Provide "shovel ready" sites for potential new business. Continue retail recruitment by utilizing third party retail consulting firm. Review City marketing and develop new material consistent with brand. Continue workforce development and recruiting efforts.	Contact developers to explore development partnerships for certified sites. One hundred retention visits. RFP to redevelop city owned properties. Review Economic Development marketing materials and newsletter.

2018 PERFORMANCE MEASUREMENTS

The City of Middletown performs a diverse array of services. Performance Measures can assist in efficiency and effectiveness based on the goals and objectives of the City. The City can use the performance data to make future managerial decisions regarding processes and procedures.

Finance:

- Received “Certificate of Achievement for Excellence in Financial Reporting Reward” for 2017 fiscal year end comprehensive annual financial report. This was the 32nd year in a row to receive this award. The 2018 fiscal year end comprehensive annual financial report will be submitted in June 2019.
- Received “Distinguished Budget Presentation Award” for the 2018 Budget. This was the 24th year in a row to receive this award. The 2019 Budget will be submitted to GFOA in the first quarter of 2019.
- Submitted the first “Popular Annual Financial Report” in June 2018. Will submit the 2nd annual PAFR in June 2019, once the 2018 fiscal year end comprehensive annual financial report has been completed.
- Met with OpenGov to explore options on ways to better analyze, compare, and share financial data using the interactive tool on the City’s website. Cost and low use by citizens/users of the existing product were the deciding factors to not purchase additional software at this time. The City’s new website was launched in the first quarter of 2018 making the software more accessible to users. Finance will continue to monitor the usage and collaborate with OpenGov on new and exciting tools that become available.
- Implemented an accounts receivable policy for outstanding and stale dated items.
- Met with several banking agencies to gain knowledge of new bank automation technology that would improve efficiency for the City. Considering all information gathered and will make a decision in 2019.
- Water and Sewer Administration opened a total of 4,073 accounts in 2018:

- Commercial Accounts- 160
- Industrial Accounts- 2
- Residential Accounts- 3,879
- Multi-Unit Accounts- 32
- Miscellaneous Accounts- 0

Water and Sewer Administration closed a total of 4,288 accounts in 2018:

- Commercial Accounts- 178
- Industrial Accounts- 4
- Residential Accounts- 4,069
- Multi-Unit Accounts- 37

2018 PERFORMANCE MEASUREMENTS

Finance Department, (continued)

- Income Tax Division had 5,446 walk-in customers and 421 new withholding accounts. Income tax revenue totaled \$21,376,368.
- Accounts receivables processed approximately 6,600 cash receipts.
- Accounts payables issued 3,958 checks:
 - Water refunds- 1,066 checks totaling \$120,931
 - Income tax refunds- 897 checks totaling \$1,236,326
 - Vendor payments- 1,995 checks totaling \$1,077,708
- Payroll processed 138 payrolls.
- Purchasing issued 555 purchase orders.

Administration:

- Human resources processed 386 employee evaluations; 47 new employees; 53 departing employees; posted 20 job announcements; administered 7 civil service tests; 41 new worker's compensation claims; and filed 60 new injury reports.
- Law civil division reviewed 256 contracts; reviewed/drafted 131 pieces of legislation; filed 1 grievance; 6 negotiation start-ups; 3 other labor issues filed; conducted 19 training sessions.
- Law criminal division had a total of 12,916 pending cases in municipal court: 986 felonies; 3,994 misdemeanors; 317 OVI; 7,619 traffic. Sent 3 letters re: private complaints, created 47 letters for MPD, 1 appeal filed by/against the City.
- Building Inspection issued a total of 1,915 permits; collected 550 fees, totaling \$321,434, for other departments; and made 3,996 inspections.

<u>PERMIT TYPE</u>	<u>REVENUE</u>	<u>PERMITS</u>	<u>Permits Issued by use group</u>	
Building Permits	199,732	448	Single Family	1,156
Electric Permits	59,596	569	Multi-Family	236
Misc. Permits	22,942	120	Commercial	430
Sign Permits	8,263	62	Industrial/Others	93
HVAC Permits	36,835	271		
Plumbing Permits	51,202	400		
Fire Protection Permits	13,509	45		
Reinspection Fees	0	-	Building Permits for new construction	
License	63,090	1,491	Single Family	54
Plan Review	31,390	411	Multi-Family	0
Bad Check Charges	25	1	Commercial/Industrial	11
Miscellaneous Fees	0	-		
State Surcharge	8,989	1,722	Construction Value	
	\$	495,573	Residential	\$ 12,035,312
		1,915 *	Commercial/Industrial	\$ 41,789,171

*Permits total only

2018 PERFORMANCE MEASUREMENTS

Administration, (continued)
FEES COLLECTED FOR OTHER DEPARTMENTS:

PERMIT TYPE	REVENUE	PERMITS
Engineering Fees	39,781	105
Zoning Fees	16,885	329
Water Services Fees	260,167	112
Tap Fees	4,600	4
	\$ 321,434	550

INSPECTIONS MADE

Type of Inspection	Number of Inspections
Building	1,409
Electric	983
HVAC	510
Plumbing	598
Fire Protection	69
Sign	81
Demolition	236
Miscellaneous	110
Total	3,996

Economic Development:
Airport

- Completed the first four ‘Chapters’ of the plan (including inventory and forecast) and submitted to the FAA for review. Response from FAA regarding conclusions typically takes 90 days. Federal shutdown affecting all timetables. Targeting mid-2019 for submission of completed plan,
- Continued contracting out due diligence studies into the Master Plan project to attain ‘Certified’ status within SiteOhio program. Geological Study and EPA Study done. Archeological Study being contracted. Two others to be done as Master Plan is concluding – they will be ‘dated’ if done too early.
- Collateral material for MRO campus and Community Hanger locations completed. Retained website administrative duties under Communication Coordinator. Content continues to be generated.

2018 PERFORMANCE MEASUREMENTS

Economic Development, (continued)

- Began working with REDI Cincinnati to create additional collateral materials to include ‘drone video footage’ commercial for use at presentations and various shows (no cost to City)
- Airport Director has begun to coordinate update of key documents and SOPs.
- Purchased additional fuel tank to begin to offer ‘self-serve’ sales via FBO. Complete installation forecast for 6/2019.

Downtown

- Oakland neighborhood evaluation done through consultant recommend process in order to identify baselines for property valuation.
- Downtown Redevelopment Districts identified and refined. Reviewing revenue generation potential and underlying requirements to assimilate into development plans to downtown.
- Continued to facilitate and coordinate with DMI on the list of potential infrastructure projects and programs to advance redevelopment efforts within the Downtown Master Plan. Vacant Property legislation, SID legislation, Merchant’s Association on list.
- Proposed re-organization of the DORA district to create a sustainable funding mechanism in support of downtown programs. New hours initiated. Additional parcels recommended for inclusion. New processes slated for February 1 commencement.
- Communications Coordinator, DMI and CVB leadership are working to coordinate marketing efforts in support of downtown events based on predicted budget/revenues.
- CNS from EPA regarding the STM/Wrenn Site has been awarded. Filing completed and O&M process underway.
- Middletown Community Foundation transferred Bike Path Study/Planning funds from prior award to the City. Public Works department issued RFP for path study regarding connection of downtown to the RiverCenter

Social media stats:

- Facebook impressions – 862,762
- Facebook fans – 60,588
- Facebook engagements – 12,863
- Facebook clicks – 6,224
- Facebook posts – 293
- Twitter impressions – 186,561

2018 PERFORMANCE MEASUREMENTS

Economic Development, (continued)

- Twitter engagements – 5,045
- Twitter mentions – 1,622
- Twitter clicks – 426
- Twitter tweets sent – 340
- Instagram total number of followers – 12,537
- Instagram likes – 2,246
- Instagram posts – 67
- LinkedIn impressions – 25,593
- LinkedIn engagements – 1,053
- LinkedIn clicks – 764
- LinkedIn posts - 60

Planning & Zoning

2018 DEPARTMENT ACCOMPLISHMENTS:

- Adoption of Middletown Development Code: On February 6, 2018 the City Council adopted the Middletown Development Code (formerly known as the Planning and Zoning Ordinance). The City initiated the Planning and Zoning ordinance update in 2015 due to the zoning code being very outdated and almost unenforceable. Most of the zoning code that has been enforced was most recently adopted in the 1960's and 1970's. For over the last three years the Planning and Zoning Department worked closely with zoning code consultant, Compass Pointe Planning, on the update of the Planning and Zoning Ordinance. Planning staff also worked with outside legal counsel and other city departments, as well as community groups such as Downtown Middletown Inc. and Middletown Moving Forward for feedback. Staff encouraged citizen input through the development code update website and hosted a public open house that showcased the new ordinance compared to the current ordinance and answered questions. The Code became effective on March 1, 2018.
- City Master Plan Update: Nearly 15 years have passed since Middletown adopted its last Master Plan and a lot has changed for the City since 2005. The City achieved many of the objectives and strategies described in the 2005 Plan and now it's time to re-evaluate the City's future direction. A Master Plan will guide the development of the City and will address a number of key topics including housing, development, and revitalization. The updated Master Plan will be a graphically-rich, streamlined document, that will be used for marketing purposes as well as a tool for directing future development.

2018 PERFORMANCE MEASUREMENTS

Economic Development, (continued)

A Master Plan Steering committee has been formed and has met a total of 5 times and will continue to meet until the completion and adoption of the updated plan.

- Award (OKI Energy Plan): The Planning & Division submitted for and was selected by OKI Regional Council of Governments to participate in the Community Energy Planning Project. Participating in this project shows the City's commitment in becoming a leader among communities toward the important topic of energy. This plan will be implemented into the City's Master Plan that is currently in process. The City will work with OKI starting in January 2019 to write the Energy Plan for the City.
- Award (Heritage Ohio's Spring Preservation Month Photo Contest): Planning Director, Ashley Combs, won the Heritage Ohio photo contest called for submissions of photos taken of historic buildings that have redevelopment potential. She submitted a photo taken of the bank vault inside the Historic Goetz Tower located in Downtown Middletown. Photos were submitted state-wide and Ashley's photo was selected as a finalist among four other submissions by the Heritage Ohio to compete for first place. Her photo was selected as the first place winner by public voting. The Goetz Tower received state-wide recognition and was featured on the cover of the Revitalize Ohio magazine.
- Energy Saving Tree Program: The Planning Division applied and was selected for the City of Middletown to participate in the Community Energy Planning Project. Residents were allowed to receive one tree per household and the program hopes to give out 250+ trees. There was no cost to Middletown or the residents to participate in receiving trees. The effort was ran by the group called Taking Root who launched their second Energy Saving Trees Program in partnership with Duke Energy, the Arbor Day Foundation, and Natorp's in Middletown. This program will help the tree canopy levels in the City and across the region. The program is tied to the City's Energy Plan that will kick-off in January 2019.

PLANNING COMMISSION (Held 8 meetings, 15 applications)**Development Plans:**

- 1) *Holiday Inn Express (Development Plan Case #1-18):* A request by applicant Ajay Patel, on behalf of Horne Development, LP, for approval of an Amendment to the MidPointe Center Development Plan to allow for the construction of a Holiday Inn Express & Suites Hotel that will be a total of 56,000 sq. ft. in size with four stories and

2018 PERFORMANCE MEASUREMENTS

Economic Development, (continued)

feature a total of 88 rooms. The application was also granted a height variance to allow for four stories (a total of 50 feet) where the zoning only allows a maximum of three stories.

- a. Approved with the condition Engineering Design Manual be met.
- 2) *Waynesdale Meadows Subdivision (Development Plan Case #2-18)*: A request by applicant Dave Long, on behalf of Alum Cliff Industries, for Final Development Plan approval of Waynesdale Meadows Subdivision Section 5 for 23 residential lots on a total of 4.60 acres. The Preliminary Development Plan for Waynesdale Meadows Section 5 was approved by Planning Commission in 2002.
 - a. Approved with the condition Engineering Design Manual be met.
 - 3) *Renaissance I Phase 8 (Development Plan Case #3-18)*: A request for Final Development Plan approval for the Renaissance Subdivision I Phase 8 by applicant McGill Smith Punshon, on behalf of Fischer Development Company. This section of the Renaissance subdivision is a total of 18 single family homes and two open space areas on a total of 14.467 acres. This section is a part of a previously approved Preliminary Development Plan of the Renaissance subdivision.
 - a. Approved with the condition Engineering Design Manual be met.
 - 4) *Renaissance II Section 13 (Development Plan Case #4-18)*: A request for Final Development Plan approval for the Renaissance II Section 13 by applicant McGill Smith Punshon, on behalf of Fischer Development Company. This section of the Renaissance subdivision is a total of 18 single family homes on a total of 5.401 acres. This section is a part of a previously approved Preliminary Development Plan of the Renaissance subdivision.
 - a. Approved with the condition Engineering Design Manual be met.

Conditional Uses:

- 1) *Church of God, Transitional Housing Treatment Center (Conditional Use Case #1-18)*: A request for Conditional Use approval by applicant Dr. Quinton Moss to allow for the use of transitional housing for male only clients that suffer from substance use

2018 PERFORMANCE MEASUREMENTS

Economic Development, (continued)

disorders for the property located at 3029 Yankee Road, Middletown, OH 45044 (total of 0.20 acres). If approved, the proposed facility will be 24,000 sq. ft. and will offer livable space, kitchens, showers, restrooms, and a gym. Clients will also receive 24 hour supervision, therapy, and counseling.

- a. Denied, the request did not meet the intent of Middletown Zoning Code and compatibility with the surrounding residential neighborhood.

Use Adjustments:

1) *UHAUL (Use Adjustment Case #1-18)*: A request by applicant Edward Vigil, on behalf of U-Haul International, Inc., for Use Adjustment approval to allow for a U- Haul self-storage facility that offers truck and trailer rental/sharing and related retail services for the property located at 3459 Towne Boulevard, Middletown, Ohio 45005.

- a. Denied, not an appropriate use for the Towne Mall Development and did not meet the intent of the Middletown Zoning Code.

Zoning Map Amendments:

- a. *UHAUL (Map Amendment Case #1-18)*: Zone change approval request by applicants Tim Carlson, Richard Cooper on behalf of U-Haul, and the City of Middletown for a total of seventeen (17) properties located along South Verity Parkway and Second Avenue at Parcel IDs: Q6521017000026, Q6521017000027, Q6521017000028, Q6521017000029, Q6521017000030, Q6521017000031, Q6521017000032, Q6521017000033, Q6521017000034, Q6521017000035, Q6521017000036, Q6521019000024, Q6521019000027, Q6521019000025, Q6521019000028, Q6521019000026, Q6521019000029, approximately a total of 2.53 acres per the Butler County Auditor from UCC (Urban Central Core) Zoning District to C-4 (General Commercial) Zoning District.
- b. Approved by Planning Commission & City Council.

2018 PERFORMANCE MEASUREMENTS

Economic Development, (continued)

- 2) *City of Middletown Rezoning (Map Amendment #2-18)*: A request for zone changes by the City of Middletown for a total of sixty-three (63) properties located along Central Avenue between S. Sutphin Street & Shafor Street and between S. Sutphin Street & Edgewood Street from B-1 Neighborhood Business District to B-2 Community Business District. Per the Butler County Auditor the properties are a total of 12.29 acres. The map amendment will require final review and approval by the City Council.
 - a. Approved by Planning Commission & City Council.

- 3) *Dollar General (Map Amendment Case #3-18)*: A request for zone changes by applicant Bob Gage for a total of three (3) properties located on the southwest corner of Roosevelt Boulevard and Bonita Drive from R-4P Attached Residential Zoning District to B-1 Neighborhood Business District. Per the Butler County Auditor the properties are a total of 0.689 acres. If approved, the applicant is proposing to build a 7,500 sq. ft. retail store. The Planning Commission's recommendation will be forwarded to City Council for final review and decision.
 - a. Denied by Planning Commission and City Council. Did not meet the intent of the Middletown Zoning Code and considered spot zoning.

- 4) *Clark Street Townhomes Project (Map Amendment Case #4-18)*: A request for zone changes by applicant Ron Decker, on behalf of Oakley Property Group LLC, for a total of five (5) properties located at the intersection of Clark Street and Plum Street, Parcel IDS Q6532011000004, Q6532011000005, Q6532011000006, Q6532011000011, and Q6532011000012 from I-2 General Industrial Zoning District to R-4 Attached Residential Zoning District. Per the Butler County Auditor the properties are a total of 1.3 acres. If approved, the applicant is planning a new housing development. The Planning Commission's recommendation was forwarded to City Council for final review and decision.
 - a. Approved by Planning Commission & City Council.

2018 PERFORMANCE MEASUREMENTS

Economic Development, (continued)

- 5) *City of Middletown Rezoning (Map Amendment #5-18)*: A request for zone changes by the City of Middletown for a total of forty (40) properties located near Towne Boulevard between Roosevelt Boulevard and Hendrickson Road from O-2 Office Park District to B-2 Community Business District. Per the Warren County Auditor the properties are a total of 207.92 acres. The request for rezoning the properties is regarding inconsistency with the City's new Development Code. The Planning Commission's recommendation was forwarded to City Council for final review and decision.
- a. Approved by Planning Commission & City Council.
- 6) *Waynesdale Meadows Subdivision (Map Amendment Case #6-18)*: A request for a zone change by applicant Josh Liles, on behalf of the developer Alum Cliff Industries, for a piece of property located near the intersection of Jackson Lane and Johnathan Way to be rezoned from I-1 Industrial to R-4 Attached Residential Zoning District. The property is a part of Parcel ID: Q6542063000077, a total of 0.1299 acres. If approved the property will become a residential home lot in the Waynesdale Meadows Section 5 Residential Subdivision development.
- a. Approved by Planning Commission & City Council.
- 7) *Kettering Health Network (Map Amendment Case #7-18)*: A map amendment request by applicant David Montgomery, on behalf of Kettering Medical Center, for the zone change of two properties located at 6147 West State Route 122, Middletown, Ohio 45005, Parcel ID: 0703427021, approximately 13.677 acres and the property located at the 3400 block of Union Road South of State Route 122, Middletown, Ohio 45005, Parcel ID: 0703427015, approximately 2.452 acres per the Warren County Auditor from the current BC-H (Business Center Hub) Zoning District to BC-O (Business Center Office) Zoning District. If approved, the applicant is proposing medical office and hospital uses. The zone change requires final review and approval by the City Council.
- a. Approved by Planning Commission & City Council.

2018 PERFORMANCE MEASUREMENTS

Economic Development, (continued)TEXT AMENDMENTS:

- 8) *Various Text Amendments to Middletown Development Code (Text Amendment Case #1-18):* Pertaining to Fees, Fences, Zoning Districts, Industrial Uses, Residential Uses, Churches, Mixed Use Buildings, and Historic Districts. The City of Middletown recently adopted a new Development Code and it became effective on March 1, 2018. As a part of the of the planning ordinance update, all of the City's zoning regulations were strengthened as well as the districts were renamed to reflect modern zoning practices. Now that the Development Code is in effect, the next step is to ensure that the zoning regulations are being used to meet the future land use goals throughout the City.
- a. Approved by Planning Commission & City Council.

STREET VACATIONS:

- 1) *Street Vacation (ROW Petition Case #1-18):* Request by petitioner, Randy Wolfe with The Kleingers Group, on behalf of PAC Worldwide Corporation, for a portion of Emerald Way to be vacated adjacent to 3131 Cincinnati Dayton Road, Middletown, Ohio 45044. Per the Butler County Auditor the portion of street is surrounded by Parcel ID: Q6542059000036.
- a. Approved by Planning Commission & City Council.
- 2) *Alley Vacation (ROW Petition Case #2-18):* A request by petitioner, Ron Decker, on behalf of Oakley Property Group LLC, for a portion of alley to be vacated near the intersection of Clark Street & Reinartz Boulevard (Middletown, Ohio 45042). The alley is surrounded by Parcel IDs: Q6532011000005 and Q6532011000006. The alley vacation is 132 feet long and 15 feet wide (approximately 0.05 acres). If approved, the alley property will be consolidated with the surrounding property for a new housing development. The Planning Commission's recommendation will be forwarded to City Council for final review and decision.
- a. Approved by Planning Commission & City Council.

2018 PERFORMANCE MEASUREMENTS

Economic Development, (continued)ARCHITECTURE REVIEW BOARD: (Held 2 meetings, 2 applications)

- 1) *2708 Riverchase Drive* – Arbor Pointe Subdivision: Applicant Ron Decker, on behalf of Decker and Associates, is requesting approval to construct a new home at 2708 Riverchase Drive, Middletown, Ohio 45042. The home is located in Riverbend Subdivision Section One.
 - a. Approved by Architecture Review Board.

- 2) *200 Curtis Street* - Applicant Daniel Rankin with Robert Treadon & Associates, on behalf of the Middletown Central Club, is requesting approval to reconstruct their building at 200 Curtis Street, Middletown, Ohio 45044. The club recently burned down in late 2017.
 - a. Approved by Architecture Review Board.

BOARD OF ZONING APPEALS: (Held 3 meetings, 3 applications)

- 1) *Reconstruction of Fire Damaged Building (Variance Case #1-18)*: A request by applicant Carl North for approval of a 2nd floor dwelling space to contain 50% of the floor area where a dwelling area shall not exceed 40% in a commercial district. Mr. North is also requesting an extension of one year after the building is to be completed for a parking lot where a parking lot must be completed before the building opens. The property is located at 200 Curtis St, Middletown, Ohio 45044. The property is identified as parcel number Q6521001000058 per the Butler County Auditor.
 - a. Approved by Board of Zoning Appeals.

2018 PERFORMANCE MEASUREMENTS

Economic Development, (continued)

- 2) *Clark Street Townhomes (Variance Case #2-18):* A request by applicant Ron Decker for approval to place a primary structure with a rear yard setback of 20 ft. where such a structure is required to have a rear yard setback of at least 30 ft. The property is identified as parcel numbers: Q6532011000012, Q6532011000011, Q6532011000004, Q6532011000005, Q6532011000006, Q6532011000007.
 - a. Approved by Board of Zoning Appeals.

- 3) *Williams Painting (Variance Case #3-18):* A request by applicant Mike Williams for use variance approval to allow for the expansion of his existing business located at 3800 Tytus Avenue, Middletown, OH 45044. The property is zoned R- 4 Attached Residential where commercial uses are not principally permitted.
 - a. Approved by Board of Zoning Appeals.

Historic Commission (Held 9 meetings, 25 applications)*Certificate of Appropriateness Applications & Commission Actions:*

- 1) 115 South Main Street (Home Façade Upgrades) – Approved
- 2) 1029 Central Avenue (Business Awning) – Approved
- 3) 1131 Manchester Avenue (Fencing) – Approved
- 4) 1300 Central Avenue (Business Façade Upgrades) – Approved
- 5) 1316 Vail Avenue (Business Façade Upgrades) – Approved
- 6) 1835 Central Avenue (Monument Sign) – Approved
- 7) 2700 McGee Avenue (Window Replacement) – Tabled
- 8) 2700 McGee Avenue (Window Replacement) – Approved
- 9) 1300 Central Avenue (Lighting) – Approved
- 10) 218 South Main (Façade Upgrades) – Approved
- 11) 4 North Main Street (Façade Upgrades) – Approved
- 12) 64 South Main Street (Signage) – Tabled
- 13) 104 Alameda Street (Pool) – Approved
- 14) 206 Alameda Street (Home Additions) – Approved
- 15) 408 Florence Street (Shed) – Approved
- 16) 64 South Main Street (Projecting Sign) – Approved

2018 PERFORMANCE MEASUREMENTS

Economic Development, (continued)

- 17) 200 Highland Street (Fence) – Approved
- 18) 218 South Main Street (Greenhouse Renovations) – Approved
- 19) 1326 Central Avenue (Signage) – Approved
- 20) 1344 Central Avenue (Signage) – Approved
- 21) 1357 Central Avenue (Signage) – Approved
- 22) 200 Highland Street (Shed) – Approved
- 23) 2614 Superior Avenue (Shed) – Approved
- 24) 1372 Central Avenue (Façade Upgrades) – Approved
- 25) 115 South Main Street (Fence) - Approved

SMALL CELL TOWER LEASE AGREEMENTS:

Approval for the City (landlord) to enter into an agreement for a small cell tower lease extension with New Par d/b/a Verizon Wireless (tenant) for an additional 30 years to the original first lease extension that commenced on March 1, 2007. If approved, the tenant agrees to pay a one-time signing bonus of \$20,000.00 and the updated lease agreement will be scheduled to expire on February 28, 2037.

OUTSIDE ORGANIZATION MEETINGS ATTENDED:

- Attended Ohio-Kentucky-Indiana Regional Council of Governments meetings
- Attended Green Umbrella Trails and Greenways meetings
- Attended Butler County Land Use Coordinating Committee meetings
- Attended Middletown Rotary Chapter meetings
- Attended Warren County Regional Planning meetings

STAFF MEMBERSHIPS:

- American Planning Association / Ohio Planning Association Local Chapter
- Ohio-Kentucky-Indiana (OKI) Regional Council of Governments / Board of Directors
- Middletown Chapter of Rotary
- Heritage Ohio

2018 PERFORMANCE MEASUREMENTS

Economic Development, (continued)PLANNING/ZONING DEPARTMENT GOALS FOR 2019:

- 1) City Master Plan Update: Complete & Adopt (Planning Commission & City Council)
- 2) City Energy Plan: Complete & Adopt (Planning Commission & City Council)
- 3) Fill Zoning Inspector Position Vacancy
- 4) Obtain Certified Local Government Status
- 5) Continue to increase overall effectiveness of code enforcement:
 - a. Through establishing clear priorities, coordination with City departments, and promoting high property maintenance standards with community partners.
 - b. Establish quarterly sweeps for zoning violations throughout City.
- 6) Provide responsive, timely, and accurate customer service.

Health:

Meetings/Conference Calls

- Health Commissioner & Environmental Health Director:
 - Emergency Preparedness Meeting
 - Ohio Department of Health Weekly Conference Call
 - Southwest Executive Steering Committee Meeting
 - Southwest Ohio Health Commissioner Meeting
 - ODH Sewage and Private Water Conference Call
 - SWO District Meeting HC
 - SW Food Safety Round Table
 - SW Ohio Regional Sewage and Water Meeting
 - Butler County ICS Meeting- Hepatitis A
 - Statewide Hepatitis A Conference Call

2018 PERFORMANCE MEASUREMENTS

Health, (continued)

Environmental Yearly Totals	YTD TOTALS
Food Service Operations/Vending Inspections	526
Retail Food Establishments Inspections	131
Pre-license/Consultations	45
Inspection of Temporaries	49
Environmental School Inspections	34
Smoking Inspections	8
Swimming Pools Inspections	117
Tattoo Establishment Inspections	9
Animal Bites	110
Complaints	55
Level 1 Food Certification Training	9
Sewage Inspections	20
Vital Statistics Quarterly Totals	
Birth Certificates Issued	4732
Death Certificates Issued	3817
Birth Certificates Filed	956
Death Certificates Filed	1114
Indigent Cremations	48
Accidents	
Drug Overdoses-Heroin/Fentanyl	39
Drug Overdoses-Multiple Drugs	10
Falls	7
Choking	1
Motor Vehicles	2
Homicide	4
Suicide	10
Undetermined	0

2018 PERFORMANCE MEASUREMENTS

Health, (continued)

Community Meetings

- Attended by Health Commissioner
 - Trauma Informed Care Presentation
 - SunCoke (CAP) Community Advisory Panel Meeting
 - Butler County Board of Disabilities Meeting
 - Centerpoint Board Meetings
 - YMCA Board of Trustees Meeting
 - Partners to Reduce Infant Mortality (PRIM)
 - Family Children First Council (FCFC)

Police:
2018 TOTALS

Crime		Enforcement	
Part I Crimes	2,650	All Arrests - Includes Others Not Booked	4,773
Murder	4	Total Drug Arrests	827
Rape	47	Misdemeanor Drug Charges	234
Aggravated Assault	165	Felony Drug Charges	573
Robbery	56	Prisoners Booked into Jail	3,465
Burglary	601	Average Daily Population	53.5
Larceny/Theft	1,625	Juvenile Arrests	362
Motor Vehicle Thefts	146	% of Offenses Involving Juveniles	3
Domestic Violence Calls	271	Curfew Contacts	2
Calls for Service	22,869	Curfew Arrests	1
Officer Initiated Activity	6,208	Warrants Served	3,934
Total Activity	29,077	Number of Warrants on File	1,845
Humane Officer	121	Cases assigned to Detectives	1,049
Part One Crimes per Officer	38.4	Clearance Rate	51.9
Police Officers per Capita	708	Detective Case Load	11.6
		Domestic Violence Arrests	51
		DUI Arrests	98
Traffic Safety		Response Time	
Traffic Accidents	1,032	Response Time/Priority 1 Calls	2.6
Injury Traffic Accidents	216	Response Time/Priority 2 Calls	4.2
Fatal Traffic Accidents	-	Response Time/Priority 3 Calls	6.5
Moving Traffic Citations	3,356		
Parking Citations	37		
Warning Traffic Citations	460		
Traffic Index	8.9		
Safe Street Red Light Citations	-		

2018 PERFORMANCE MEASUREMENTS

Fire:

2018 Middletown Division of Fire Run Totals (includes Engine Company EMS assists)

Fires	223
Overpressure/Rupture	9
Rescue/EMS	733
Hazardous Conditions	157
Service Calls	809
Good Intent	307
False Alarms	487
Severe Weather	5
Special Incident	4
 2018 Average Response Times	 5 minutes/ 34 seconds
 Officers	 22
Firefighters, including the following special positions:	
Paid Squad Persons	
Paid Apparatus Operators	57
 Engines	 5
Ambulances	7
Utility Vehicles	3
Hazardous Material Vehicle	1
Aerial Ladder Truck	1
Command Vehicle	1
Staff Vehicles	2
Mass Decontamination Vehicle (DHS)	1

2018 PERFORMANCE MEASUREMENTS

Public Works Utilities:

DEPARTMENT OF PUBLIC WORKS UTILITIES YEARLY STATISTICS 2018		
Division	Activity	Y T D
Electronics Maintenance	Number of traffic signal repairs	786
Parks/Grounds Maintenance	Number of trees removed/planted	133
	Number of trees trimmed/mulched	242
	Brush/limbs removed (Hours)	375
	Oversaw mowing contractors (hours)	867
	Playground equipment repaired	155
	Litter picked up (hours)	1022
	Special Events (Hours)	2441.0
	Splash pad maintenance (hours)	167.5
	Treatment with pre-emergent/herbicides (hours)	2608.5
	Flowerbed maintenance/design (Hours)	1653.0
Municipal Garage	Fuel usage	\$491,879
Sewer Maintenance	Linear feet of sewer mains cleaned	16,655
Storm Water/Sewer Maint.	Lane miles of street sweeping	1,929.00
Streets Maintenance	Tons of asphalt used in pothole patching/water cut repairs	3,661.5
	Number of street signs repaired/replaced/removed	367.0
	Amount of AC20 (tar) used for potholes and water cuts (gallons)	4,028.5
	# of Snow Events	9
	Regular Hours for Snow Removal (Includes All Division)	470.0
	Overtime Hours for Snow Removal (Includes All Divisions)	479.0
	Tons of Salt Used During Snow Events	2,666.0
Wastewater Treatment	Million gallons of wastewater treated	7,911.2
	Million gallons of wastewater treated - Daily average	243.0
Water Maintenance	Number of water main repairs	75
Water Treatment	Million gallons of potable water produced	3,782.5

2019 GOALS and OBJECTIVES

City Manager:

- Develop new City Master Plan to meet the sustainability goals set forth by 2020
- Continued response to the Heroin Epidemic
- Long Term Housing Policy considerations in light of the conclusions of the Housing Study
- 2018 City Wide Transportation Study (\$100K) Auto/Transit/Bicycle/Pedestrian

Finance:

- Implement an online tax filing option for residents. Our Tax software company is planning to roll out an online filing option with hopes of having it ready in early 2019 for tax year 2018
- Continue to publish Popular Annual Financial Report (PAFR). We published this report for the first time in 2018 for financials for year ending December 31, 2017
- Submit PAFR to Government Finance Officers Association (GFOA) for award, along with continuing to receive the “Distinguished Budget Presentation Award” and the Certificate of Achievement for Excellence in Financial Reporting Award”
- Contract with a law firm or collections agency to improve delinquent account collections

Information Systems:

- Complete telephone system upgrade
- Implement a new asset management/workflow system for Public Works
- Upgrade the Applicant Tracking System for Human Resources
- Upgrade the Attendance Tracking System for Police
- Additional security cameras in the building and other areas

Administrative Services:

- Continued utilization of the Land Bank Demolition Grant
- Planning and implementation of the City’s new Housing Policy
- Continued transition of Human Resources as part time staff cut back and new full time staff trains

2019 GOALS and OBJECTIVES

Economic Development:

- Development of education hangar and completion of taxiway lighting at Middletown Regional Airport
- Continue City Marketing
 - Update slogan
 - Updated brand guidelines
 - Updated City website, Intranet, App, lobby signage
 - Revamp of City marketing materials and newsletter
 - Work with Middletown Visitors Bureau on regional marketing and tourism
 - Social media – consistent City messaging and social media calendar
 - City annual report
 - Middletown Magazine
 - Organization awards
 - Video photographer for stock images of City of Middletown
 - Update City signs
- New tools to promote economic growth
 - One Stop Shop
 - Retention visits with Chamber of Commerce
 - Incentive worksheet
 - TIRC
 - City School District Agreement
 - Workforce development efforts with Chamber/Educational Partners
 - Downtown Master Plan Coordination
 - Airport Plan update
 - Added retail expertise
- Explore collaboration between the City and Middletown Moving Forward on expanded reinvestment fund for commercial/industrial projects; consider a real estate division to purchase/hold/sell real estate for projects; consider a housing fund for neighborhood redevelopment
- Explore collaboration between the City and Middletown Community Foundation on ways to collaborate with Middletown Moving Forward; utilize fundraising ability to assist in Middletown Moving Forward fundraising; invest in Middletown Moving Forward as Interest Producing Capital
- Continue to support workforce training and development resources for employers, develop community amenities and infrastructure to make Middletown a desirable place to live, work and play

2019 GOALS and OBJECTIVES

Economic Development, (continued)

- Continue work to raise Middletown's Labor Participation Rate
 - I-75 WorkLink Transit Route (R7) linking Cincinnati and Dayton to Middletown businesses
- City Master Plan update: Complete and adopt (Planning Commission & City Council)
- City Energy Plan: Complete and adopt (Planning Commission & City Council)
- Fill Zoning Inspector position vacancy
- Obtain Certified Local Government Status
- Continue to increase overall effectiveness of code enforcement:
 - Through establishing clear priorities, coordination with City departments, and promoting high property maintenance standards with community partners
 - Establish quarterly sweeps for zoning violations throughout the City
- Provide responsive, timely, and accurate customer service

Police:

- Crime and calls for service reduction: Continue to reduce Part 1 Crimes and calls for service
- Consolidate all nuisance activities in Police Administration and utilize the chronic nuisance ordinance to address property issues
- Continue the use of task force strategies to address crime hotspots
- Improved use of the Address Management System to better our neighborhood policing

Fire:

- Continue implementation of recommendations of the 2017 Strategic Planning Study throughout 2019
- Review implementation of the results of the 2018 Deployment and Staffing Analysis conducted by the Ohio Fire Chief's Association
- Reduce Fire and EMS calls for service by 15% through the use of the Address Management System software, community education, community paramedicine, false alarm reduction strategies, and appropriate dispatch triage by December 31, 2019
- Prepare and train all City Departments and Divisions on Middletown's Community Disaster Plan by December 31, 2019

2019 GOALS and OBJECTIVES

Fire, (continued)

- Continue cooperation with other key organizations and City staff on community response to opioid overdoses and reduce these incidents by 10% by December 31, 2019
- Identify and apply for capital grants for the purchase and replacement of newer and older equipment including air quality monitors, cardiac monitoring equipment, capnography devices
- Develop a Fire Administration succession plan to prepare future leadership of the Division of Fire

Public Works:

- Implement Long Term Control Plan
 - Construct Sunset Park Green Infrastructure Project.
 - Continue Sewer System Condition Assessment Program.
 - Finalize planning and design of Lakeside Storm Water Redirection Project.
- Evaluate and initiate a Smart Cities pilot project
- Develop Water System Asset Management Program
- Evaluate and implement traffic calming measures
- Continue replacement program for older LED traffic signals, and signal heads, at various intersections
- Initiate development of a Parks Master Plan
- Continue local street paving and other street maintenance such as filling potholes, painting of traffic control markings on streets, and preventive maintenance on deteriorating areas
- Collaborate with the Park Board and Keep Middletown Beautiful for landscaping and tree replacement programs
- Provide operational, maintenance, and laboratory training to Water Treatment Plant staff to develop and maintain required OEPA staffing levels and a safe work environment
- Continue to operate and maintain efficient distribution system
- Repair and replacement of aging storm water and combined system infrastructure
- Continue to promote OEPA Certification for all Wastewater Treatment Plant staff. Encourage certified operators to obtain higher certification
- Video inspect mains and laterals according to EPA mandate

2019 GOALS and OBJECTIVES

Court:

- Promptly, efficiently and judiciously provide civil and criminal justice services to our community. 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
- 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
- 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
 - Train staff in updated software programs and to take advantage of changes in technology to better serve the community
- Efficiently and effectively implement legislative changes in criminal and traffic court jurisdiction
 - Implement new computer technology throughout the clerk's office; Increase public access to court records via the internet; Meet mandated notification requirements involving vehicles, electronic transfer requirements, subpoenas, juror notifications and probation services
 - Expand sentencing tools utilizing community-based resources and programming
 - Expand probation services with programs in parenting skills, social responsibility classes and job search and employment training using community-based organizations and companies

SECTION 2

BUDGET OVERVIEW

OVERVIEW OF THE 2019 BUDGET

INTRODUCTION

The City's Annual Operating Budget provides financial information regarding anticipated revenue and anticipated expenses. It is governed by the City's Multi-Year Financial Plan and is a financial forecast that is continually updated as situations and economic conditions change.

FINANCIAL PLAN

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 long-term financial plan reveals where we have come from and where we plan to go.

The financial planning process stimulates discussion and produces a long-range perspective for decision makers. It can be developed to achieve long-term sustainability in light of the City's objectives and financial challenges. It stimulates long-term and strategic thinking and can give unity on long-term financial direction. The financial planning process also serves as a useful tool for communications with internal departments/divisions.

The Financial Plan forecasts five years in the future and considers all appropriated funds. It is updated as needed to provide direction to the budget process. The plan contains years of financial history as well as the future forecasts. The forecast covers anticipated revenues, personnel changes, and total estimated expenditures for the current year, plus projections for the next four years. Revenues are categorized by major category and by fund. Revenue projections are based on historical data, trend, and the current economic conditions such as employment data, average personal income, housing market, gross domestic product, and debt. Future personnel needs and total expenditures are forecast by fund, by department, and by division keeping in mind the current goals along with City Council's priorities.

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.

OVERVIEW OF THE 2019 BUDGET

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

This process can be amended when changes in revenue sources are realized. Notification of changes is 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 information outlines the major steps in the budgetary process:

<u>Event</u>	<u>Dates</u>	<u>Purpose</u>
Annual Tax Budget	Ohio Revised Code requires submission to County by July 20	Determine amount of property taxes to be levied Establishes total amount to be appropriated by fund for the ensuing year Provides data for determining the distribution of undivided local government fund revenues
Budget Packet	Distribution to Departments/ Divisions during June/July	Provides a format for budget needs for the year
Return of completed Budget Packets and City Manager discussion with departments	First Week of August	Provides detailed budget requests for each department/division
Preliminary budget Presented to City Council in open session	October	Allows elected officials to review the proposed budget and to make changes Allows for public input to proposed budget
Budget Amendments	Throughout the year as required	Revise as revenue sources are realized permitting an increase/decrease in appropriations as needed

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.

OVERVIEW OF THE 2019 BUDGET

Budget Basis

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

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

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

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

- Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
- Outstanding year-end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).
- 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).

Capital Improvement Budgets

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

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

OVERVIEW OF THE 2019 BUDGET

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 2018 are the beginning of the year cash balances. The 2019 beginning cash balances are estimated, assuming that all of the expenditures budgeted for 2018 are spent. Fund balances at the end of 2019 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 2019 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.

FISCAL HISTORY

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

In 2008, the Public Safety Levy, which increased the income tax by ¼%, was passed by voters to help alleviate the budget woes for Public Safety. In 2009, the City received record low revenue for income taxes compared to the past ten years. It was then determined that measures had to be taken to keep the General Fund solvent while still meeting our priorities. A recommendation of reducing the cash balance from 25% (percentage of previous year expenditures) down to a floor of 15% was enacted to lessen the impact of the recession. The 2010 budget included over \$1.5 million in cuts and the lay-off of seven full time employees to provide a solid budgetary plan for the next three years.

In 2010, the State announced the worst recession since the 1930's. In response to the national economy woes, the state had gradually phased in business tax reductions and reforms to improve the state's competitiveness. Like the City, the largest revenue source, income tax, had plummeted 6.9% in 2009. In early 2011, the State announced that we would be receiving a significant reduction in State subsidies (intergovernmental revenue) in order to alleviate the

OVERVIEW OF THE 2019 BUDGET

State's budget deficit. In response to these revenue reductions, the City went back to the drawing board for more cuts. Personnel cuts were unavoidable and twenty-eight full time employees were cut from the 2012 budget as well as no cost of living adjustments for employees, cuts to employee health benefits, and reduction of equipment purchases.

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

In June 2017, Moody's downgraded the City of Middletown's bond rating from "Aa3" to "A1", citing a decreased tax base and poor economy. Although the City's finances are considered healthy, average debt, high pension exposure and the resident income being 37%, which is lower than peak valuation in 2006, are all factors in the downgrade.

Despite the Moody's downgrade, record income tax revenue was recorded for 2017. Large construction projects such as the NTE Power Plant, Kettering Health Network Emergency Room/Outpatient facility, and new school construction/remodeling by Middletown City Schools injected approximately \$1.3 million in City income tax revenue. A stronger economy also contributed. Overall, income tax revenue was up \$1.8 million.

Catastrophic employee healthcare costs have caused the General fund to advance the Employee Benefits fund \$750,000 in 2015 and \$1,250,000 in 2016. Lower claims, changes to healthcare options and higher premiums have allowed the fund to rebound in 2017 and 2018. Employee healthcare costs are significant and can escalate substantially from year to year.

To improve financial sustainability, the City implemented a new pay and benefits process beginning with employees hired after January 1, 2018. Legacy employees hired prior to 2018, reach top pay after seven years, with a 4.7% annual increase. Beginning in 2018, new employees now have reduced steps, and will reach top pay at twenty years. Vacation, Personal Day, Birthday and Sick Leave are replaced with annual Paid Time Off, with the new employees unable to bank more than four hundred hours. This allows these employees enough time off for long term illness, while limiting large payouts at termination. With an aging workforce, it is estimated that this program will save the City hundreds of thousands of dollars after five years of implementation.

In 2018, the City refinanced approximately \$10 million in existing General Obligation Debt. This will save Middletown \$1 million over the remaining ten year payment schedule.

OVERVIEW OF THE 2019 BUDGET

Current Financial Environment

During 2018, income taxes continue to trend at the highest amounts in a decade. As of October 2018, income taxes are up \$700,000 compared to October 2017. Income taxes are estimated to be up by 3.3% from the original budgeted amount of \$22,759,600 at the end of 2018. An estimated \$937,000 in construction income tax has been received as of September 30, 2018. This being a result of continued construction of projects that began in 2016 and 2017. The Ohio unemployment rate in September 2018 is 4.1%, with Butler County at 3.9%.

The 2019 budget shows a substantial decrease of \$1.2 million from the 2018 budget, in General Fund Intergovernmental revenue due to the assumption of no Staffing for Adequate Fire and Emergency Grant (SAFER) to pay for twelve firefighters or an Assistance Firefighter Grant (AFG) that will pay for equipment upgrades for the Middletown Division of Fire. The City received approximately \$937,537 in reimbursements from the SAFER Grant and an additional \$337,690 from the AFG Grant in 2018. The City plans to apply for the SAFER Grant again in December, 2018.



An estimated \$2.4 million in capital improvements will be spent at the Middletown Regional Airport in 2019. After receiving \$1.5 million in grants for pavement rehabilitation and runway lighting improvements from the Ohio Department of Transportation and \$480,000 from the Federal Aviation Administration for an airport layout/master plan, the City plans to use those improvements to attract more businesses both at and around the airport. An education hangar will be constructed that will house an avionics technician-training program and drone technology program.

EPA mandated capital improvements have triggered an increase in sewer rates for 2019. The 10% increase is consistent with Long Term Control Plan projections. Increases now avoid steeper and shorter term increases in the future.

OVERVIEW OF THE 2019 BUDGET

Current General Fund Financial Plan is as follows:

GENERAL FUND	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
BEGINNING BALANCE: 1/1	\$6,476,504	\$6,950,716	\$5,592,731	\$7,654,759	\$4,157,062	\$4,505,440	\$5,757,560	\$4,356,251	\$4,819,058	\$4,863,601
Anticipated Carryover								\$2,365,000	\$1,305,000	\$610,000
PROJECTED REVENUES										
PROPERTY TAXES	2,660,424	2,545,172	2,587,930	2,526,564	2,496,401	2,450,335	2,579,431	2,631,020	2,631,020	2,771,935
LICENSES & PERMITS	296,201	319,180	293,169	325,329	496,735	387,095	430,000	434,300	438,643	438,364
INTERGOVERNMENTAL	2,425,839	2,540,620	2,095,614	1,289,943	1,239,484	1,849,784	2,411,996	1,166,202	2,510,130	2,270,130
FINES & FORFEITURES	210,958	211,211	177,653	43,770	6,527	7,478	9,798	9,896	9,995	9,999
CHARGES FOR SERVICES	4,350,245	4,552,185	4,294,408	4,244,017	4,456,673	4,453,777	4,615,419	4,661,573	4,708,189	4,755,271
INTEREST INCOME	97,345	2,859	65,753	64,598	70,003	72,145	85,660	92,627	17,620	18,326
RENTALS AND LEASES	60,238	58,577	8,950	76,758	79,673	76,226	70,000	70,700	71,407	71,325
MISC. REVENUE	1,157,586	1,422,579	1,510,179	788,989	1,074,150	1,389,452	1,238,027	1,123,135	1,165,314	1,167,262
INCOME TAX & PS LEVY	14,818,236	14,483,517	14,888,061	15,792,899	15,695,437	18,398,694	16,884,608	17,522,680	17,589,324	17,523,715
TRANSFERS-IN (Safety Pensions)	2,539,418	2,082,000	3,016,605	1,767,091	2,763,407	2,340,612	2,497,787	2,504,337	2,606,407	2,675,321
TOTAL REVENUES	28,616,490	28,217,900	28,938,322	26,919,958	28,378,490	31,425,598	30,822,726	30,216,470	31,748,049	31,701,648
PROJECTED EXPENDITURES										
TOTAL PERSONAL SERVICES	22,472,415	22,550,848	21,639,575	20,841,367	21,549,344	22,463,972	24,381,834	24,720,724	25,765,138	25,115,567
CAPITAL OUTLAY	479,202	508,857	477,690	734,043	709,694	808,898	1,033,544	1,022,017	993,052	993,052
OTHER	5,190,691	6,516,180	4,759,029	8,842,245	5,771,074	6,900,608	6,808,657	6,375,922	6,250,316	6,010,238
TOTAL EXPENDITURES	28,142,308	29,575,885	26,876,294	30,417,655	28,030,112	30,173,478	32,224,035	32,118,663	33,008,506	32,118,857
ENDING BALANCE 12/31	\$6,950,686	\$5,592,731	\$7,654,759	\$4,157,062	\$4,505,440	\$5,757,560	\$4,356,251	\$4,819,058	\$4,863,601	\$5,056,392
		19.9%	25.9%	15.5%	14.8%	20.5%	14.4%	15.0%	15.1%	15.3%

MAJOR PROGRAMS AND FUNCTIONS

Public Safety - \$22.7 million

Approximately \$22.7 million, a \$133,408 or 0.6% increase over the 2018 budget of \$22.5 million, is appropriated for public safety which includes police and fire protection. The General Fund which is supplemented by the Public Safety Levy Fund, supports the majority of the funding. Special Revenue Funds also provide support to this function.

Division	2018 Budget	2019 Budget	Increase/Decrease Percentage	Increase/Decrease Amount
Total Public Safety	\$ 22,569,835	\$ 22,703,243	0.59%	\$ 133,408

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. In 2018, one Police Sergeant and six Patrol Officers split from the Criminal Investigation Division to form the new Narcotics Division, a special investigative unit combating the growing heroin problems that affect our area.

The Middletown Division of Police have a total of four Canine Officers that assist in drugs, patrol and apprehension. They have proved to play a vital role in the Police Division's mission.

OVERVIEW OF THE 2019 BUDGET

In 2019, there is the addition of one new Dispatcher position to Police and Fire Dispatch. As a result of the restructuring of the Community Development Division, four Housing Code Specialist and the Animal Control Officer were moved to Police Administration. Police Administration will also see the addition of a new Administrative Assistant position that will focus primarily on nuisance/code issues.

The Law Enforcement Mandatory Drug Fine Fund will assist in funding special operation investigations and narcotic operations. The Police Grant Funds will support overtime for traffic control issues, specifically driving under the influence. Funds are also budgeted for educational purposes. School and educational supplies for Safety Town will be purchased for elementary school children. Also overtime shifts are scheduled each month for educational programs, directed at DUI enforcement. Various educational programs will also be available at the “National Night Out” event.



Koda - Middletown Division of Police Canine

Fund	Division	2018 Budget	2019 Budget	Increase/Decrease	2018	Percentage of 2018 budget	2019	Percentage of 2019 budget
100	Police Administration	\$ 588,973	\$ 962,535	63.43%	\$ 588,973	4.73%	\$ 962,535	7.50%
100	Criminal Investigation	1,461,129	1,309,927	-10.35%	1,461,129	11.74%	1,309,927	10.20%
100	Narcotics	852,189	882,599	3.57%	852,189	6.85%	882,599	6.87%
100	Uniform Patrol	6,481,235	6,462,279	-0.29%	6,481,235	52.07%	6,462,279	50.33%
100	Police Services	311,286	326,642	4.93%	311,286	2.50%	326,642	2.54%
100	Dispatch	1,223,695	1,350,220	10.34%	1,223,695	9.83%	1,350,220	10.52%
100	Jail	1,244,898	1,272,074	2.18%	1,244,898	10.00%	1,272,074	9.91%
243	Mandatory Drug Fine	148,743	148,743	0.00%	148,743	1.19%	148,743	1.16%
248	Enforcement Education	5,000	0	-100.00%	5,000	0.04%	0	0.00%
251	Police Grants	130,686	123,775	-5.29%	130,686	1.05%	123,775	0.96%
	Total Police	\$ 12,447,834	\$ 12,838,794	3.14%	\$ 12,447,834	100.00%	\$12,838,794	100.00%

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. In 2016, the Division of Fire was awarded the Staffing for Adequate Fire and Emergency Response Grant. This allowed the department to add an additional twelve Firefighter EMT positions in late 2016 and early 2017. In November 2017, an additional three new City funded Firefighter EMT positions were added and three veteran Firefighter Paramedics in the Fire Operations division were promoted to Administrative Lieutenants and moved to the Fire Training/Prevention division. These new Lieutenant positions will allow for better work on preventive services.

OVERVIEW OF THE 2019 BUDGET

These three Lieutenants will focus on Community Paramedicine, Special Operation Responses and a Community Risk Reduction Program. The 2019 budget includes keeping all the firefighters previously funded by the Staffing for Adequate Fire and Emergency Response Grant (SAFER). The City plans to apply for the SAFER grant again in December 2018.

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.

In 2017 the Middletown Division of Fire added an arson detection tool and new member all in one. Scottie, a Labrador Retriever Mix, born 1/1/2015, is the department Accelerant Detection Canine. He was close to being euthanized when the Middletown Police Department Canine trainers and Middletown Fire Investigators thought he would make a great addition to the Middletown Division of Fire, assisting in solving suspicious fires.



Scottie- Middletown Division of Fire Accelerant Detection Canine

In Scottie's two years of service, he has assisted in many fire investigations in Middletown and the surrounding area. He is able to detect more than fifteen types of petroleum/accelerants that he learned and trained for over a three month period. Scottie is a resource that is unique to the area as the next closest Accelerant Detection Canine is more than ninety miles away in Columbus, Ohio.

Fund	Division	2018 Budget	2019 Budget	Increase/Decrease	2018	Percentage of 2018 budget	2019	Percentage of 2019 budget
100	Fire Administration	\$ 411,813	\$ 431,343	4.74%	\$ 411,813	4.07%	\$ 431,343	4.37%
100	Fire Operations	9,103,155	8,791,120	-3.43%	9,103,155	89.93%	8,791,120	89.12%
100	Fire Prevention	605,033	633,136	4.64%	605,033	5.98%	633,136	6.42%
229	EMS	2,000	8,850	342.50%	2,000	0.02%	8,850	0.09%
	Total Fire	\$ 10,122,001	\$ 9,864,449	-2.54%	\$ 10,122,001	100.00%	\$ 9,864,449	100.00%

Community Environment - \$2.5 million

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

In 2019, the Nuisance Abatement Fund has a budget of \$330,000 which is down \$150,000 from \$480,000 in 2018. Nuisance enforcement is the largest expenditure for 2019 at \$300,000, which is unchanged from the 2018 budget of \$300,000. Nuisance enforcement costs were \$374,741 in 2017.

OVERVIEW OF THE 2019 BUDGET

The Neighborhood Stabilization Program Fund is funded by federal grants for demolition of properties that have been abandoned and deemed unsafe. The goal of this program is to bring the neighborhoods back to its residents. This program had expenditures of \$9,173 in 2017 and a budget of \$370,000 in 2018. The 2019 budget is \$0. After expenditures of \$571 in 2017, and a budget of \$2,500 in the Community Development Escrow Fund, the 2019 budget is \$0. Monies will be geared towards other community development needs in 2019.

Community Development Act 1974 Fund and the HOME Fund (down payment assistance) are also federal funded programs totaling \$1.1 million. These programs include code enforcement, property rehabilitation, and assistance for community based programs.

In 2019, the City restructured the Community Revitalization Department and Community Development Division. As of January 1, 2019, the Community Revitalization Department has been eliminated along with the Community Revitalization Director position. The 2019 budget for Community Revitalization Administration is \$18,000 for personal services costs. This is a reduction of \$109,791 from the 2018 budget of \$127,791. The Community Development Division has also been eliminated with the transfer of four Housing Code Specialist positions and one Animal Control Officer to Police Administration, along with the elimination of the HUD Program Administrator and Administrative Assistant positions. The 2019 budget is \$23,800 for personal services cost, a reduction of \$437,815 from the 2018 budget of \$461,615. Administration, a newly formed division of the Administrative Services Department, will now be overseeing the federal funded community environment programs, and will have two newly created positions of Administrative Services Director and Paralegal. The Administration Division will have a budget of \$209,962 for 2019.

The Building Inspection capital outlay budget for Autos and Trucks Depreciation was increased in 2018 to \$30,000 from \$3,003 in 2017. This is due to the need to purchase a new truck for that division in 2018. The 2019 budget for this same line item has been reduced to \$3,000. Overall, the 2019 budget of \$532,131 for Building Inspection, is down by \$8,424 from the 2018 budget of \$540,555.

Fund	Division	2018 Budget	2019 Budget	Increase/Decrease	2018	Percentage of 2018 budget	2019	Percentage of 2019 budget
100	Administration	\$0	\$209,962	100.00%	\$0	0.00%	\$209,962	8.41%
100	Building Inspection	540,555	532,131	-1.56%	540,555	15.90%	532,131	21.30%
100	Community Development Personal Services	461,615	23,800	-94.84%	461,615	13.58%	23,800	0.95%
100	Community Revitalization Administration	127,791	18,000	-85.91%	127,791	3.76%	18,000	0.72%
100	Planning	228,940	237,853	3.89%	228,940	6.74%	237,853	9.52%
254	HOME Program	290,000	290,000	0.00%	290,000	8.53%	290,000	11.61%
258	Neighborhood Stabilization Program	370,000	0	-100.00%	370,000	10.89%	0	0.00%
260	Nuisance Abatement	480,000	330,000	-31.25%	480,000	14.12%	330,000	13.21%
429	Community Development Act 1974	897,500	856,000	-4.62%	897,500	26.41%	856,000	34.27%
736	Community Development Escrow	2,500	0	-100.00%	2,500	0.07%	0	0.00%
	Total Community Environment	\$ 3,398,901	\$ 2,497,746	-26.51%	\$3,398,901	100.00%	\$2,497,746	100.00%

OVERVIEW OF THE 2019 BUDGET

Capital Improvements - \$17 million

A total of \$17 million is budgeted for capital improvements and items associated with those capital improvements. This is an increase of 27.9% over the 2018 budget of \$13.3 million. The majority of the budgeted improvements are as follows:

- Enterprise Funds (Water, Sewer, Storm Water & Airport) budgeted \$13.4 million
- Capital Improvement Fund budgeted \$1.8 million
- Special Assessment Funds budgeted \$0.6 million
- Computer Replacement Fund budgeted \$0.5 million

The Special Assessment Funds for the 2019 Budget are the 2019 Sidewalk, Curb and Gutter Program Fund and the continuation of the 2018 Sidewalk, Curb and Gutter Program Fund. Property owners, the beneficiaries of these projects, are assessed for the cost of these projects.

The Capital Improvements Fund budgeted \$1.8 million. Street improvements is the main focus of this budget with approximately \$1.1 million being spent on paving, \$0.2 million spent on the University Bridge Rehab Design, \$0.2 million on the City Building North Promenade (concrete and paver replacement project), and another \$0.1 million on traffic signal upgrades. The Storm Water Fund will aid in the funding for paving streets with \$0.2 million. Consolidation of the replacement and/or major repairs of water, sewer and storm systems along with street resurfacing on our thoroughfare and residential streets enables the city to use funds from other sources, thus stretching our dollars. This fund receives federal and/or state grants and property taxes.

The Airport Fund has a budget of \$2.4 million in 2019, for hangar construction projects and other capital improvements. In August 2017 the Ohio Department of Transportation, Office of Aviation approved a grant for 95% of the cost of replacing runway lighting, up to \$418,950. This runway lighting project was completed in November 2018.

Enterprise capital budgets include:

- Water - \$2.1 million for water related improvements funded by the Water Fund (water charges).
- Sewer - \$8.1 million for sewer related improvements funded by the Sewer Fund (sewer charges).
- Storm Water - \$0.8 million for storm water system improvements funded by the Storm Water Fund (storm water charges).

OVERVIEW OF THE 2019 BUDGET

The Computer Replacement Fund has a \$0.5 million budget for 2019. It will be used to upgrade central computer applications and software, replace mobile computers for Police and Fire as needed, while continuing to replace aging computers and printers that have reached the end of their useful life-span.

Fund	Division	2018 Budget	2019 Budget	Increase/Decrease	2018	Percentage of 2018 budget	2019	Percentage of 2019 budget
220	Capital Improvement	\$1,830,000	\$1,792,000	-2.08%	\$1,830,000	13.74%	\$1,792,000	10.52%
415	Storm Water Capital Reserve	750,000	750,000	0.00%	750,000	5.63%	750,000	4.40%
481	Downtown Improvement	237,573	310,053	30.51%	237,573	1.78%	310,053	1.82%
485	Economic Development Bond Service	158,218	155,593	-1.66%	158,218	1.19%	155,593	0.91%
492	Airport Improvement	591,000	2,400,000	306.09%	591,000	4.44%	2,400,000	14.09%
494	Water Capital Improvement	2,010,000	2,110,000	4.98%	2,010,000	15.09%	2,110,000	12.38%
495	Sewer Capital Reserve	6,510,000	8,110,000	24.58%	6,510,000	48.88%	8,110,000	47.60%
498	Computer Replacement	275,000	475,000	72.73%	275,000	2.07%	475,000	2.79%
499	Property Development	255,382	347,382	36.02%	255,382	1.92%	347,382	2.04%
881	2018 Sidewalk Curb & Gutter	700,000	87,491	-87.50%	700,000	5.26%	87,491	0.51%
890	2019 Sidewalk Curb & Gutter	0	500,000	100.00%	0	0.00%	500,000	2.93%
	Total Capital & Special Assessment	\$13,317,173	\$17,037,519	27.94%	\$13,317,173	100.00%	\$17,037,519	100.00%

Internal Service - \$8.7 million

Municipal Garage has a \$2.9 million budget in 2019, down from a \$4.8 million budget in 2018, which had \$2.5 million budgeted for purchase of vehicles and equipment. Purchase of vehicles was 225% higher in 2018 than the 2017 actual amount of \$782,187, due to the need to replace vehicles that met the 2017 criteria for replacement. The 2019 budget for Purchase of Vehicles is down to \$408,000. Major expenditures of this budget include vehicle liability insurance, fuel, and equipment repair parts. This division maintains all equipment and vehicles and charges each user department for this service.

Employee Benefits Fund had a \$6.2 million budget for employee health care, in 2018. There is a 7.2% decrease for the 2019 budget of \$5,797,622. Health care is self-funded and each department who uses this service contributes to this fund. This budget increased 6% for 2018 and 2019.

Fund	Division	2018 Budget	2019 Budget	Increase/Decrease	2018	Percentage of 2018 budget	2019	Percentage of 2019 budget
605	Municipal Garage	\$4,792,638	\$2,882,702	-39.85%	\$4,792,638	43.42%	\$2,882,702	33.21%
661	Employee Benefits	6,246,060	5,797,622	-7.18%	6,246,060	56.58%	5,797,622	66.79%
	Total Internal Services	\$11,038,698	\$8,680,324	-21.36%	\$11,038,698	100.00%	\$8,680,324	100.00%

OVERVIEW OF THE 2019 BUDGET

General Government - \$9.2 million

General government activities include administration, economic development, finance, law, information systems (computer network), engineering and other costs that are not associated with any one activity such as insurance and utility bills. This function is budgeted at \$9.2 million for 2019 (includes \$6.5 million from the General Fund).

Fund	Division	2018 Budget	2019 Budget	Increase/Decrease	2018	Percentage of 2018 budget	2019	Percentage of 2019 budget
100	City Council	\$151,677	\$157,732	3.99%	\$151,677	1.67%	\$157,732	1.71%
100	City Manager's Office	467,615	476,163	1.83%	467,615	5.14%	476,163	5.17%
100	Finance Administration	257,968	272,987	5.82%	257,968	2.84%	272,987	2.96%
100	Treasury	219,612	222,643	1.38%	219,612	2.41%	222,643	2.42%
100	Purchasing	55,301	84,166	52.20%	55,301	0.61%	84,166	0.91%
100	Information Systems	719,676	717,267	-0.33%	719,676	7.91%	717,267	7.78%
100	Human Resources	403,600	411,796	2.03%	403,600	4.44%	411,796	4.47%
100	Law	679,988	594,296	-12.60%	679,988	7.48%	594,296	6.45%
100	Building Maintenance	482,471	488,507	1.25%	482,471	5.30%	488,507	5.30%
100	Economic Development	762,779	732,854	-3.92%	762,779	8.39%	732,854	7.95%
100	Communications	121,243	168,972	39.37%	121,243	1.33%	168,972	1.83%
100	Engineering	446,720	461,588	3.33%	446,720	4.91%	461,588	5.01%
100	Non- departmental	1,621,945	1,668,201	2.85%	1,621,945	17.83%	1,668,201	18.10%
210	Grounds Maintenance	555,444	561,553	1.10%	555,444	6.11%	561,553	6.09%
230	Taxation	725,790	769,042	5.96%	725,790	7.98%	769,042	8.34%
238	UDAG	50,000	0	-100.00%	50,000	0.55%	0	0.00%
249	Civic Development	462,500	489,887	5.92%	462,500	5.08%	489,887	5.31%
510	Water Administration	440,652	451,298	2.42%	440,652	4.84%	451,298	4.90%
520	Sewer Administration	470,846	488,526	3.75%	470,846	5.18%	488,526	5.30%
	Total General Government	\$9,095,827	\$9,217,478	1.34%	\$9,095,827	100.00%	\$9,217,478	100.00%

Leisure - \$1 million

Leisure activities include park maintenance, recreation and the community center with a total budget of \$1 million in the General Fund with the majority of funds being used for park maintenance (\$0.8 million).

Fund	Division	2018 Budget	2019 Budget	Increase/Decrease	2018	Percentage of 2018 budget	2019	Percentage of 2019 budget
100	Community Center	\$ 120,000	\$ 120,000	0.00%	\$120,000	12.35%	\$120,000	12.26%
100	Parks Maintenance	851,818	859,157	0.86%	851,818	87.65%	859,157	87.74%
	Total Leisure	\$ 971,818	\$ 979,157	0.76%	\$971,818	100.00%	\$979,157	100.00%

Court - \$2.3 million

The Municipal Court has a total budget of \$2.3 million for 2019. The Municipal Court has jurisdiction in civil and misdemeanor criminal cases and preliminary hearings for felony cases. It is anticipated that approximately 20,000 traffic, criminal and civil cases will be filed, docketed, tried and determined by this court in 2019.

OVERVIEW OF THE 2019 BUDGET

The majority of the revenue is derived from fines which provides for six funds: Municipal Court, Court Computerization, Court Special Projects, IDIAM, Indigent Driver Alcohol Treatment, and Probation (all Special Revenue Funds). These funds also allow the court to provide alcohol monitoring devices, treatment programs, computer updates, and allows security measures to be updated.

Fund	Division	2018 Budget	2019 Budget	Increase/Decrease	2018	Percentage of 2018 budget	2019	Percentage of 2019 budget
240	Court Computerization	\$ 105,000	\$ 150,000	42.86%	\$ 105,000	4.55%	\$ 150,000	6.42%
245	Probation	155,412	159,994	2.95%	155,412	6.73%	159,994	6.85%
247	Indigent Driver/Alcohol Treatment	25,000	25,000	0.00%	25,000	1.08%	25,000	1.07%
250	Municipal Court	1,788,151	1,812,600	1.37%	1,788,151	77.46%	1,812,600	77.63%
252	Court IDIAM	35,000	25,000	-28.57%	35,000	1.52%	25,000	1.07%
253	Court Special Projects	200,000	162,234	-18.88%	200,000	8.66%	162,234	6.95%
	Total Court	\$ 2,308,563	\$ 2,334,828	1.14%	\$2,308,563	100.00%	\$2,334,828	100.00%

Public Health - \$0.6 million

The Middletown Department of Health budgeted \$.6 million for 2019. A new part time personnel position, Director of Nursing has been added to the 2019 budget. This department inspects and licenses restaurants and other food handling facilities as well as inspection of public buildings. Other functions include community health assessment and disease control, maintain vital statistics, register and certify all records of birth and death for the City. Revenues sources include vital statistic charges, license & program fees, small grants, and is supplemented by General Fund subsidies.

Fund	Division	2018 Budget	2019 Budget	Increase/Decrease	2018	Percentage of 2018 budget	2019	Percentage of 2019 budget
228	Health	\$539,530	\$585,338	7.83%	\$539,530	100%	\$585,338	100%

Streets - \$4 million

Approximately \$4 million is budgeted for operating expenditures for street lighting and street maintenance. Street maintenance includes traffic control, snow & ice control, right-of-ways, and grounds upkeep. Street lighting includes all traffic signals and street lights. This fund receives license fees and gas tax revenue from the State and is supplemented by General Fund subsidies. This does not include the street capital projects in the Capital Improvement Fund.

Fund	Division	2018 Budget	2019 Budget	Increase/Decrease	2018	Percentage of 2018 budget	2019	Percentage of 2019 budget
100	Street Lighting	\$703,097	\$710,120	1.00%	\$703,097	19.74%	\$710,120	19.62%
210	Electronic Maintenance	656,716	672,110	2.34%	656,716	18.44%	672,110	18.57%
210	Street Maintenance	2,202,009	2,237,638	1.62%	2,202,009	61.82%	2,237,638	61.82%
	Total Streets	\$3,561,822	\$3,619,868	1.63%	\$3,561,822	100.00%	\$3,619,868	100.00%

OVERVIEW OF THE 2019 BUDGET

Other - \$17.3 million

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

- Airport - \$0.4 million for operation of the City Airport facilities and is funded by hangar leases and General Fund subsidies.
- Transit - \$1.8 million for the public transit system operations and is funded by grants with General Fund subsidies.
- Sewer Fund - \$5.2 million for maintenance of the City's sewer system including the Wastewater Treatment Plant.
- Solid Waste - \$3.3 million is budget with the majority to a contractor, Rumpke, for refuse pick up and disposal.
- Storm Water - \$1 million for maintenance of the City's storm water system.
- Water Fund - \$4.3 million for maintenance of the City's water system including the Water Treatment Plant.
- Wellfield Protection Fund - \$1.3 million for maintenance and monitoring of the City's well field.

Fund	Division	2018 Budget	2019 Budget	Increase/Decrease	2018	Percentage of 2018 budget	2019	Percentage of 2019 budget
510	Water Treatment	\$2,457,997	\$2,472,226	0.58%	\$2,457,997	14.92%	\$2,472,226	14.30%
510	Water Maintenance	\$1,755,263	\$1,805,981	2.89%	\$1,755,263	10.65%	\$1,805,981	10.45%
515	Storm Water Maintenance	976,393	997,818	2.19%	976,393	5.93%	997,818	5.77%
520	Public Works Administration	543,811	636,706	17.08%	543,811	3.30%	636,706	3.68%
520	Wastewater Treatment	3,254,562	3,296,376	1.28%	3,254,562	19.75%	3,296,376	19.07%
520	Sewer Maintenance	1,274,596	1,288,571	1.10%	1,274,596	7.74%	1,288,571	7.45%
525	Airport	326,200	364,000	11.59%	326,200	1.98%	364,000	2.11%
530	Transit	1,917,382	1,820,907	-5.03%	1,917,382	11.64%	1,820,907	10.53%
546	Wellfield Protection	655,785	1,286,000	96.10%	655,785	3.98%	1,286,000	7.44%
555	Litter/Waste Collection	78,656	52,030	-33.85%	78,656	0.48%	52,030	0.30%
555	Solid Waste Disposal	3,236,000	3,268,360	1.00%	3,236,000	19.64%	3,268,360	18.90%
	Total Other	\$16,476,645	\$17,288,975	4.93%	\$16,476,645	100.00%	\$17,288,975	100.00%

To Other Agencies - \$1 million

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

Fund	Division	2018 Budget	2019 Budget	Increase/Decrease	2018	Percentage of 2018 budget	2019	Percentage of 2019 budget
215	Conservancy	\$125,449	\$125,449	0.00%	\$125,449	14.80%	\$125,449	14.92%
262	Senior Citizens Levy	722,150	715,500	-0.92%	722,150	85.20%	715,500	85.08%
	Total To Other Agencies	\$847,599	\$840,949	-0.78%	\$847,599	100.00%	\$840,949	100.00%

OVERVIEW OF THE 2019 BUDGET

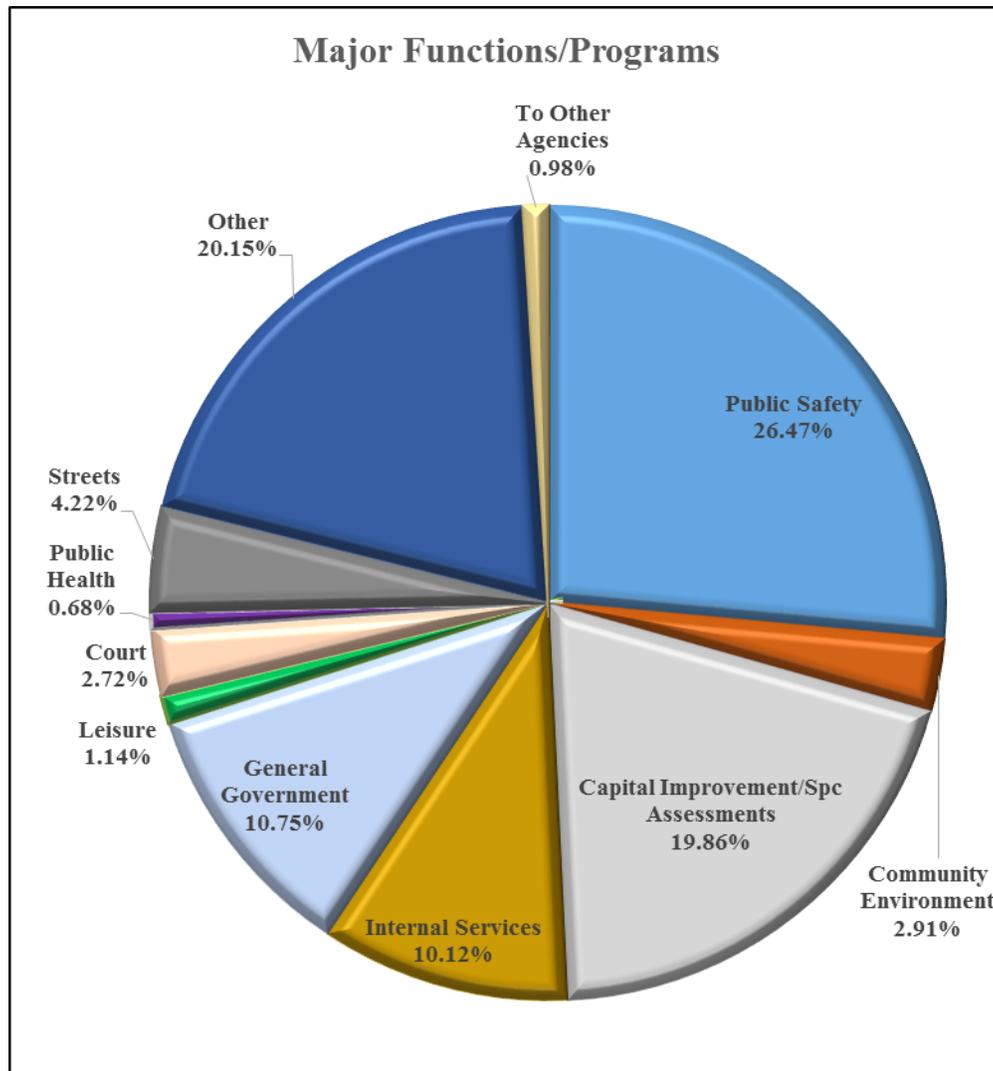


Figure 2.1 Percentage of budget by major function/ program

BUDGETARY FUNDS

GOVERNMENTAL FUNDS																	
<table border="1"> <thead> <tr> <th style="background-color: #cccccc;">GENERAL FUND *</th> </tr> </thead> <tbody> <tr> <td style="background-color: #cccccc;">SPECIAL REVENUE FUNDS</td> </tr> <tr> <td> City Income Tax * Public Safety Levy Auto & Gas Tax Conservancy Health & Environment EMS UDAG Court Computerization Law Enforcement Trust Mandatory Drug Fine Probation Services Termination Pay Indigent Driver Alcohol Treatment Enforcement/Education Civic Development Municipal Court Police Grants Court IDIAM Court Special Projects Nuisance Abatement Senior Citizens Levy </td> </tr> </tbody> </table>	GENERAL FUND *	SPECIAL REVENUE FUNDS	City Income Tax * Public Safety Levy Auto & Gas Tax Conservancy Health & Environment EMS UDAG Court Computerization Law Enforcement Trust Mandatory Drug Fine Probation Services Termination Pay Indigent Driver Alcohol Treatment Enforcement/Education Civic Development Municipal Court Police Grants Court IDIAM Court Special Projects Nuisance Abatement Senior Citizens Levy	<table border="1"> <thead> <tr> <th style="background-color: #cccccc;">DEBT SERVICE FUNDS</th> </tr> </thead> <tbody> <tr> <td> General Obligation Bond Retirement Special Assessment Bond Retirement East End/Towne Blvd Tax Increment Financing Downtown Tax Increment Financing Aeronca Tax Increment Financing Airport/Riverfront Tax Increment Financing Miller Rd North Tax Increment Financing Towne Mall/Hospital Tax Increment Financing Renaissance North Tax Increment Financing Renaissance South Tax Increment Financing Greentree Industrial Park Tax Increment Fin. Made Industrial Park Tax Increment Financing South Yankee Rd Tax Incement Financing </td> </tr> <tr> <td style="background-color: #cccccc;">FEDERAL GRANT FUNDS</td> </tr> <tr> <td> Home Program Community Development Act 1974 Community Development Act Escrow Neighborhood Stabilizatoin Program </td> </tr> <tr> <td style="background-color: #cccccc;">TRUST FUNDS</td> </tr> <tr> <td> Police Relief & Pension Fire Relief & Pension </td> </tr> </tbody> </table>	DEBT SERVICE FUNDS	General Obligation Bond Retirement Special Assessment Bond Retirement East End/Towne Blvd Tax Increment Financing Downtown Tax Increment Financing Aeronca Tax Increment Financing Airport/Riverfront Tax Increment Financing Miller Rd North Tax Increment Financing Towne Mall/Hospital Tax Increment Financing Renaissance North Tax Increment Financing Renaissance South Tax Increment Financing Greentree Industrial Park Tax Increment Fin. Made Industrial Park Tax Increment Financing South Yankee Rd Tax Incement Financing	FEDERAL GRANT FUNDS	Home Program Community Development Act 1974 Community Development Act Escrow Neighborhood Stabilizatoin Program	TRUST FUNDS	Police Relief & Pension Fire Relief & Pension	<table border="1"> <thead> <tr> <th style="background-color: #cccccc;">CAPITAL PROJECT FUNDS</th> </tr> </thead> <tbody> <tr> <td> Capital Improvements Downtown Improvements Airport Improvements Water Capital Reserve Storm Water Capital Reserve Sewer Capital Reserve Computer Replacement Property Development Economic Development Bond Service </td> </tr> <tr> <td style="background-color: #cccccc;">SPECIAL ASSESSMENT FUNDS</td> </tr> <tr> <td> Main Street Improvements Central Ave. Sidewalk, Curb, & Gutter 2018 Sidewalk Curb, & Gutter 2019 Sidewalk, Curb, & Gutter </td> </tr> <tr> <td style="text-align: center;">COUNCIL APPROPRIATES EXPENDITURES FOR ALL FUNDS</td> </tr> <tr> <td style="text-align: center;">* DENOTES MAJOR FUND</td> </tr> </tbody> </table>	CAPITAL PROJECT FUNDS	Capital Improvements Downtown Improvements Airport Improvements Water Capital Reserve Storm Water Capital Reserve Sewer Capital Reserve Computer Replacement Property Development Economic Development Bond Service	SPECIAL ASSESSMENT FUNDS	Main Street Improvements Central Ave. Sidewalk, Curb, & Gutter 2018 Sidewalk Curb, & Gutter 2019 Sidewalk, Curb, & Gutter	COUNCIL APPROPRIATES EXPENDITURES FOR ALL FUNDS	* DENOTES MAJOR FUND
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FUND CLASSIFICATIONS

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

Governmental Funds

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

Proprietary Funds

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

Major Funds

Major funds are funds whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the City's revenues or expenditures of the appropriated budget. There are two major funds in the 2018 budget that meet these criteria, the General Fund and the Income Tax Fund. These major funds constitute 43.2% of the total revenue and 42.2% of the total expenditures, not including other uses and sources, for all funds.

FUND STRUCTURE

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

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

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

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

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

There is one Special Assessment Fund in the 2018 budget. Special Assessment Funds are funds used to account for the financing of public improvements by assessments levied against the properties that benefit from the slated improvements.

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

FUND STRUCTURE

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

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

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

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

2019 SUMMARIES BY FUND

Fund #	Fund	Beginning Balance 1/1/2019	Total Revenues & Other Sources	Total Expenditures & Other Uses	Ending Balance 12/31/2019	% of Total Budgeted Revenues	% of Total Budgeted Expenditures
100	General Fund	\$4,356,251	30,216,470	32,118,663	\$2,454,058	23.74%	24.16%
	Special Revenue Funds						
230	City Income Tax	\$441,921	23,328,590	23,584,612	\$185,899	18.33%	17.74%
200	Public Safety Levy	\$6,395	3,332,680	3,301,000	\$38,075	2.62%	2.48%
210	Auto & Gas Tax Fund	\$1,040,348	3,179,742	3,471,301	\$748,789	2.50%	2.61%
215	Conservancy Fund	\$84,024	122,942	125,449	\$81,517	0.10%	0.09%
228	Health & Environment Fund	\$159,913	447,370	585,338	\$21,945	0.35%	0.44%
229	EMS Fund	\$30,250	3,675	8,850	\$25,075	0.00%	0.01%
238	UDAG (Urban Development Action Grant) Fund	\$63,373	2,292	0	\$65,665	0.00%	0.00%
240	Municipal Court Computerization Fund	\$79,935	74,000	150,000	\$3,935	0.06%	0.11%
242	Law Enforcement Trust Fund	\$16,467	0	0	\$16,467	0.00%	0.00%
243	Law Enforcement Mandatory Drug Fine	\$158,717	80,000	148,743	\$89,974	0.06%	0.11%
245	Probation Services Fund	\$192,600	102,903	159,994	\$135,509	0.08%	0.12%
246	Termination Pay Fund	\$491,250	500,000	500,000	\$491,250	0.39%	0.38%
247	Indigent Driver Alcohol/Treatment	\$31,669	21,000	25,000	\$27,669	0.02%	0.02%
248	Enforcement/Education Fund	\$45,033	2,835	0	\$47,868	0.00%	0.00%
249	Civic Development Fund	\$399,834	379,773	489,887	\$289,720	0.30%	0.37%
250	Municipal Court Fund	\$119,847	1,707,466	1,812,600	\$14,713	1.34%	1.36%
251	Police Grant Fund	\$109,435	67,225	123,775	\$52,885	0.05%	0.09%
252	Court IDIAM Fund	\$19,350	6,500	25,000	\$850	0.01%	0.02%
253	Court Special Projects Fund	\$383,481	150,000	162,234	\$371,247	0.12%	0.12%
260	Nuisance Abatement Fund	\$77,484	325,000	330,000	\$72,484	0.26%	0.25%
262	Senior Citizens Levy Fund	\$0	715,500	715,500	\$0	0.56%	0.54%
	Total Special Revenue Funds	\$3,951,326	34,549,493	35,719,283	\$2,781,536	27.15%	26.87%
	Debt Service Funds						
305	General Obligation Bond Retirement	\$169,376	2,265,268	2,300,529	\$134,115	1.78%	1.73%
325	Special Assessment Bond Retirement	\$470,559	270,000	262,901	\$477,658	0.21%	0.20%
340	East End/Towne Blvd. TIF	\$88,656	280,000	355,300	\$13,356	0.22%	0.27%
345	Downtown Tax Increment Financing	\$10,088	9,520	10,100	\$9,508	0.01%	0.01%
350	Aeronca Tax Increment Financing	\$4,421	0	36	\$4,385	0.00%	0.00%
355	Airport/Riverfront Tax Incr Financing	\$9,268	1,020	35	\$10,253	0.00%	0.00%
360	Miller Rd North Tax Increment Financing	\$99,515	8,750	240	\$108,025	0.01%	0.00%
370	Towne Mall/Hospital Tax Incr Financing	\$5,017	525,000	522,225	\$7,792	0.41%	0.39%
371	Renaissance North Tax Increment Financing	\$64,355	200,000	224,475	\$39,880	0.16%	0.17%
372	Renaissance South Tax Increment Financing	\$148,025	145,000	181,675	\$111,350	0.11%	0.14%
375	Greentree Industrial Park Tax Increment Financing	\$276,321	41,000	75,020	\$242,301	0.03%	0.06%
376	Made Industrial Park Tax Increment Financing	\$1,319	70	20	\$1,369	0.00%	0.00%
377	South Yankee Rd Tax Increment Financing	\$23,751	390	35	\$24,106	0.00%	0.00%
	Total Debt Service Funds	\$1,370,671	3,746,018	3,932,591	\$1,184,098	2.94%	2.96%
	Capital Projects Funds						
220	Capital Improvements Fund	\$1,238,974	1,455,682	1,792,000	\$902,656	1.14%	1.35%
481	Downtown Improvements	\$93,061	253,568	310,053	\$36,576	0.20%	0.23%

2019 SUMMARIES BY FUND

Fund #	Fund	Beginning Balance 1/1/2019	Total Revenues & Other Sources	Total Expenditures & Other Uses	Ending Balance 12/31/2019	% of Total Budgeted Revenues	% of Total Budgeted Expenditures
Capital Projects Funds (continued)							
485	Economic Development Bond Service Fund	\$100,263	155,593	155,593	\$100,263	0.12%	0.12%
492	Airport Improvements Fund	\$575,096	2,400,000	2,400,000	\$575,096	1.89%	1.81%
494	Water Capital Reserve Fund	\$2,490,016	2,507,221	2,110,000	\$2,887,237	1.97%	1.59%
415	Storm Water Capital Reserve Fund	\$1,272,728	966,551	750,000	\$1,489,279	0.76%	0.56%
495	Sanitary Sewer Capital Reserve Fund	\$5,469,132	7,384,990	8,110,000	\$4,744,122	5.80%	6.10%
498	Computer Replacement Fund	\$1,701,182	304,077	475,000	\$1,530,259	0.24%	0.36%
499	Property Development Fund	\$199,858	260,000	347,382	\$112,476	0.20%	0.26%
	Total Capital Projects Funds	\$13,140,310	15,687,682	16,450,028	\$12,377,964	12.33%	12.37%
Enterprise Funds							
510	Water Fund	\$1,591,050	9,217,913	8,847,972	\$1,960,991	7.24%	6.66%
515	Storm Water Fund	\$428,434	2,076,818	2,072,894	\$432,358	1.63%	1.56%
520	Sewer Fund	\$3,640,552	12,317,987	13,921,422	\$2,037,117	9.68%	10.47%
525	Airport Fund	\$136,054	502,408	502,600	\$135,862	0.39%	0.38%
530	Transit System Fund	\$366	1,829,718	1,820,907	\$9,177	1.44%	1.37%
546	Wellfield Protection Fund	\$1,216,030	276,865	1,314,982	\$177,913	0.22%	0.99%
555	Solid Waste Disposal Fund	\$319,161	3,294,210	3,320,390	\$292,981	2.59%	2.50%
	Total Enterprise Funds	\$7,331,647	29,515,919	31,801,167	\$5,046,399	23.19%	23.92%
Internal Service Fund							
605	Municipal Garage Fund	\$5,584,135	3,148,127	2,882,702	\$5,849,560	2.47%	2.17%
661	Employee Benefits Fund	\$204,727	6,164,411	5,797,622	\$571,516	4.84%	4.36%
	Total Internal Service Funds	\$5,788,862	9,312,538	8,680,324	\$6,421,076	7.32%	6.53%
Trust Funds							
725	Police Pension Fund	\$398,799	1,096,400	1,110,927	\$384,272	0.86%	0.84%
726	Fire Pension Fund	\$382,514	1,352,865	1,402,410	\$332,969	1.06%	1.05%
	Total Trust Funds	\$781,313	2,449,265	2,513,337	\$717,241	1.92%	1.89%
Federal Grant Funds							
254	Home Program Fund	\$19,618	290,000	290,000	\$19,618	0.23%	0.22%
429	Community Development Act 1974 Fund	\$34,831	856,000	856,000	\$34,831	0.67%	0.64%
736	Community Development Escrow Fund	\$740,938	63,134	0	\$804,072	0.05%	0.00%
258	Neighborhood Stabilization Program	\$326,345	0	0	\$326,345	0.00%	0.00%
	Total Federal Grant Funds	\$1,121,732	1,209,134	1,146,000	\$1,184,866	0.95%	0.86%
Special Assessments							
876	Main Street Improvements	\$195,793	\$0	\$0	\$195,793	0.00%	0.00%
880	Central Ave. Sidewalk, Curb & Gutter Project Fund	\$530	0	0	\$530	0.00%	0.00%
881	2018 Sidewalk, Curb & Gutter	\$0	87,491	87,491	\$0	0.07%	0.07%
890	2019 Sidewalk, Curb & Gutter	\$0	500,000	500,000	\$0	0.39%	0.38%
	Total Special Assessments	\$196,323	587,491	587,491	\$196,323	0.46%	0.44%
GRAND TOTAL - ALL FUNDS		\$38,038,435	127,274,010	132,948,884	\$32,363,561	100.00%	100.00%

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

MATRIX BY FUND CLASSIFICATION	MAJOR GOVERNMENTAL FUND GENERAL FUND									
	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
BALANCE: JAN 1	\$7,340,133	\$7,244,297	\$6,476,504	\$6,950,716	\$5,592,731	\$7,654,759	\$4,157,062	\$4,505,440	\$5,757,560	\$4,356,251
REVENUES:										
Charges for Services	4,032,886	4,249,904	4,350,245	4,552,185	4,294,408	4,244,017	4,456,673	4,453,777	4,615,419	4,661,573
Fines and Forfeitures	208,660	172,544	210,958	211,211	177,653	43,770	6,527	7,478	9,798	9,896
Income Taxes										
Interest Income	201,161	114,308	97,345	2,859	65,753	64,598	70,003	72,145	85,660	92,627
Intergovernmental	3,982,108	3,594,394	2,425,839	2,540,620	2,095,614	1,289,943	1,239,484	1,849,784	2,411,996	1,166,202
Licenses and Permits	203,795	224,286	296,201	319,180	293,169	325,329	496,735	387,095	430,000	434,300
Miscellaneous	688,825	761,371	787,368	759,270	748,491	682,017	767,748	729,157	721,150	728,361
Other Taxes										
Property Taxes	3,418,236	3,014,614	2,660,424	2,545,172	2,587,930	2,526,564	2,496,401	2,450,335	2,579,431	2,631,020
Reimbursements	411,979	419,607	370,219	663,307	502,339	106,971	306,402	515,295	318,271	321,454
Rentals & Leases	58,370	63,176	60,238	58,577	8,950	76,758	79,673	76,226	70,000	70,700
TOTAL REVENUES	13,206,020	12,614,204	11,258,837	11,652,381	10,774,307	9,359,967	9,919,646	10,541,292	11,241,725	10,116,133
OTHER SOURCES/USES:										
Transfers In	15,446,785	16,411,023	17,357,653	16,565,517	17,904,666	17,559,990	18,458,844	20,884,306	19,581,001	20,100,337
Transfers Out	(198,000)	(99,000)	(99,000)	(969,000)	(2,009,411)	(1,000,000)	(758,118)	(886,668)	(516,218)	(528,593)
Loans to/from Other Funds	(128,000)	(669,000)	(271,359)	(718,547)	2,268,760					
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	15,120,785	15,643,023	16,987,294	14,877,970	18,164,015	16,559,990	17,700,726	19,997,638	19,064,783	19,571,744
EXPENDITURES:										
Personal Services	23,001,211	23,435,633	22,472,415	22,550,848	21,639,575	20,841,367	21,549,347	22,463,972	24,381,834	24,720,724
Contractual Services	4,490,905	4,543,930	4,385,924	4,369,946	4,363,231	4,368,938	4,474,634	4,983,257	5,318,760	5,270,080
Commodities	340,961	387,581	434,408	458,687	395,798	477,806	595,114	550,395	973,679	577,249
Capital Outlays	589,564	657,876	479,172	508,855	477,690	734,043	730,374	808,898	1,033,544	1,022,017
Loans						2,995,500	(77,475)	480,289		
Debt Service										
TOTAL EXPENDITURES	28,422,641	29,025,020	27,771,919	27,888,336	26,876,294	29,417,654	27,271,994	29,286,810	31,707,817	31,590,070
BALANCE DEC. 31	\$7,244,297	\$6,476,504	\$6,950,716	\$5,592,731	\$7,654,759	\$4,157,062	\$4,505,440	\$5,757,560	\$4,356,251	\$2,454,058

MATRIX BY FUND CLASSIFICATION	MAJOR GOVERNMENTAL FUND INCOME TAX FUND									
	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
BALANCE: JAN 1	\$49,330	\$26,042	\$24,445	\$24,681	\$31,246	\$33,835	\$119,709	\$117,293	\$445,528	\$441,921
REVENUES:										
Charges for Services										
Fines and Forfeitures										
Income Taxes	19,875,586	20,295,858	19,659,979	19,949,273	20,560,181	21,571,744	22,285,507	24,495,698	22,759,600	23,328,590
Interest Income										
Intergovernmental										
Licenses and Permits										
Miscellaneous										
Other Taxes										
Property Taxes										
Reimbursements										
Rentals & Leases										
TOTAL REVENUES	19,875,586	20,295,858	19,659,979	19,949,273	20,560,181	21,571,744	22,285,507	24,495,698	22,759,600	23,328,590
OTHER SOURCES/USES:										
Transfers In										
Transfers Out	(19,359,572)	(19,770,086)	(19,140,688)	(19,359,018)	(19,918,629)	(20,895,932)	(21,798,473)	(23,617,306)	(22,037,417)	(22,815,570)
Loans to/from Other Funds										
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(19,359,572)	(19,770,086)	(19,140,688)	(19,359,018)	(19,918,629)	(20,895,932)	(21,798,473)	(23,617,306)	(22,037,417)	(22,815,570)
EXPENDITURES:										
Personal Services	475,100	468,485	465,449	489,870	490,442	454,580	434,245	504,462	572,870	614,667
Contractual Services	62,221	56,021	50,769	89,962	143,207	131,729	52,895	40,707	148,920	149,375
Commodities	1,981	2,863	2,837	3,019	5,314	3,630	2,310	4,987	4,000	4,000
Capital Outlays				839						1,000
Loans										
Debt Service										
TOTAL EXPENDITURES	539,302	527,369	519,055	583,690	638,963	589,939	489,450	550,157	725,790	769,042
BALANCE DEC. 31	\$26,042	\$24,445	\$24,681	\$31,246	\$33,835	\$119,709	\$117,293	\$445,528	\$441,921	\$185,899

MATRIX BY FUND CLASSIFICATION	TOTAL OF MAJOR GOVERNMENTAL FUNDS GENERAL FUND + INCOME TAX FUND									
	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
BALANCE: JAN 1	\$7,389,463	\$7,270,339	\$6,500,949	\$6,975,397	\$5,623,977	\$7,688,594	\$4,276,771	\$4,622,733	\$6,203,088	\$4,798,172
REVENUES:										
Charges for Services	4,032,886	4,249,904	4,350,245	4,552,185	4,294,408	4,244,017	4,456,673	4,453,777	4,615,419	4,661,573
Fines and Forfeitures	208,660	172,544	210,958	211,211	177,653	43,770	6,527	7,478	9,798	9,896
Income Taxes	19,875,586	20,295,858	19,659,979	19,949,273	20,560,180	21,571,744	22,285,507	24,495,698	22,759,600	23,328,590
Interest Income	201,161	114,308	97,345	2,859	65,753	64,598	70,003	72,145	85,660	92,627
Intergovernmental	3,982,108	3,594,394	2,425,839	2,540,620	2,095,614	1,289,943	1,239,484	1,849,784	2,411,996	1,166,202
Licenses and Permits	203,795	224,286	296,201	319,180	293,169	325,329	496,735	387,095	430,000	434,300
Miscellaneous	688,825	761,371	787,368	759,270	748,491	682,019	767,748	729,157	721,150	728,361
Other Taxes										
Property Taxes	3,418,236	3,014,614	2,660,424	2,545,172	2,587,930	2,526,564	2,496,401	2,450,335	2,579,431	2,631,020
Reimbursements	411,979	419,607	370,219	663,307	502,339	106,971	306,402	515,295	318,271	321,454
Rentals & Leases	58,370	63,176	60,238	58,577	8,950	76,758	79,673	76,226	70,000	70,700
TOTAL REVENUES	33,081,606	32,910,062	30,918,816	31,601,654	31,334,487	30,931,713	32,205,153	35,036,990	34,001,325	33,444,723
OTHER SOURCES/USES:										
Transfers In	15,446,785	16,411,023	17,357,653	16,565,517	17,904,666	17,559,990	18,458,844	20,884,306	19,581,001	20,100,337
Transfers Out	(19,557,572)	(19,869,086)	(19,239,688)	(20,328,018)	(21,928,040)	(21,895,932)	(22,556,591)	(24,503,974)	(22,553,635)	(23,344,163)
Loans to/from Other Funds	(128,000)	(669,000)	(271,359)	(718,547)	2,268,760					0
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(4,238,787)	(4,127,063)	(2,153,394)	(4,481,048)	(1,754,614)	(4,335,942)	(4,097,747)	(3,619,668)	(2,972,634)	(3,243,826)
EXPENDITURES:										
Personal Services	23,476,311	23,904,118	22,937,864	23,040,718	22,130,016	21,295,948	21,983,592	22,968,434	24,954,704	25,335,391
Contractual Services	4,553,126	4,599,951	4,436,693	4,459,908	4,506,438	4,500,668	4,527,529	5,023,964	5,467,680	5,419,455
Commodities	342,942	390,444	437,245	461,706	401,112	481,435	597,424	555,382	977,679	581,249
Capital Outlays	589,564	657,876	479,172	509,694	477,690	734,043	730,374	808,898	1,033,544	1,023,017
Loans						2,995,500	(77,475)	480,289		
Debt Service										
TOTAL EXPENDITURES	28,961,943	29,552,389	28,290,974	28,472,026	27,515,256	30,007,594	27,761,444	29,836,968	32,433,607	32,359,112
BALANCE DEC. 31	\$7,270,339	\$6,500,949	\$6,975,397	\$5,623,977	\$7,688,594	\$4,276,771	\$4,622,733	\$6,203,088	\$4,798,172	\$2,639,957

MATRIX BY FUND CLASSIFICATION	NON MAJOR GOVERNMENTAL FUNDS									
	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
BALANCE: JAN 1	\$21,226,296	\$25,813,870	\$19,647,816	\$18,504,528	\$15,678,310	\$14,646,761	\$20,042,424	\$18,926,109	\$18,937,244	\$20,119,748
REVENUES:										
Charges for Services	355,534	344,797	311,249	435,517	338,441	601,185	1,474,306	1,583,178	1,342,234	1,351,543
Fines and Forfeitures	1,899,782	1,697,180	1,726,046	1,714,915	1,725,020	1,644,029	1,537,430	1,674,233	1,878,561	1,664,502
Income Taxes										
Interest Income	170,564	103,728	79,301	(970)	9,352	101,043	112,043	177,780	70,625	140,868
Intergovernmental	18,626,943	18,233,069	16,559,281	14,472,577	12,689,376	5,776,218	7,979,491	6,943,955	6,881,760	5,952,097
Licenses and Permits										
Miscellaneous	1,048,904	1,556,861	1,060,558	934,987	2,216,746	2,493,027	2,042,607	1,970,244	2,827,394	2,457,511
Other Taxes	980,632	1,315,628	1,456,760	1,323,443	272,522	317,374	330,793	365,026	331,160	379,773
Property Taxes	1,151,681	1,143,151	1,033,108	1,743,094	1,724,991	2,301,771	1,833,624	1,771,472	1,903,159	1,900,925
Reimbursements	113,778	172,495	331,065	255,333	76,259	431,645	129,692	73,615	82,458	53,942
Rentals & Leases	290,136	405,146	561,625	537,208	533,028	78,616	520,461	509,971	741,793	735,378
TOTAL REVENUES	24,637,954	24,972,055	23,118,993	21,416,104	19,585,735	13,744,908	15,960,447	15,069,474	16,059,144	14,636,539
OTHER SOURCES/USES:										
Transfers In	10,337,702	11,083,260	12,234,258	14,288,494	12,717,350	15,754,079	14,152,757	14,744,931	18,549,810	19,012,954
Transfers Out	(4,464,619)	(5,646,547)	(6,839,416)	(5,482,000)	(6,016,605)	(4,792,091)	(6,028,407)	(5,737,903)	(5,849,287)	(5,910,337)
Loans to/from Other Funds	9,012,648	355,000	(130,641)		(397,349)	35,589	21,909	1,000	1,000	1,000
Proceeds from Debt	158,908	2,393,543		2,056,916	1,100,715	6,555,886	328,935	786,790	0	1,250,000
TOTAL OTHER SOURCES/USES	15,044,639	8,185,256	5,264,201	10,863,410	7,404,111	17,553,463	8,475,194	9,794,818	12,701,523	14,353,617
EXPENDITURES:										
Personal Services	3,585,740	3,654,777	3,498,310	3,335,495	3,223,548	3,508,667	3,522,510	3,587,294	4,165,974	4,296,780
Contractual Services	17,414,329	15,703,550	13,781,093	15,915,335	11,602,238	4,559,754	3,974,940	4,595,083	5,593,614	4,670,282
Commodities	541,573	515,220	572,294	605,431	630,852	1,008,404	640,035	721,004	834,250	849,135
Capital Outlays	7,021,087	13,748,885	8,030,915	9,710,254	9,083,659	11,111,055	13,869,667	12,715,634	13,503,485	17,583,508
Loans	14,834	21,530								
Debt Service	6,517,455	5,679,403	3,643,870	5,539,217	3,202,448	5,407,117	3,544,804	3,234,142	3,480,840	3,454,076
TOTAL EXPENDITURES	35,095,019	39,323,365	29,526,482	35,105,732	27,742,745	25,594,997	25,551,956	24,853,157	27,578,163	30,853,781
BALANCE DEC. 31	\$25,813,870	\$19,647,816	\$18,504,528	\$15,678,310	\$14,925,411	\$20,350,135	\$18,926,109	\$18,937,244	\$20,119,748	\$18,256,123

MATRIX BY FUND CLASSIFICATION	PROPRIETARY FUNDS									
	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
BALANCE: JAN 1	\$9,731,990	\$11,681,418	\$13,612,386	\$14,262,591	\$13,690,113	\$15,137,371	\$15,245,683	\$14,718,198	\$17,557,297	\$13,120,515
REVENUES:										
Charges for Services	24,664,428	25,868,379	26,505,655	26,473,328	26,484,945	26,260,175	27,584,886	29,896,942	31,713,464	33,386,492
Fines and Forfeitures	1,151									
Income Taxes										
Interest Income	116,853	83,192	90,742	2,362	11,520	106,071	129,380	194,213	256,983	208,364
Intergovernmental	2,596,388	1,969,693	1,441,713	1,621,334	1,349,664	1,449,591	3,873,364	1,169,645	1,663,399	1,514,718
Licenses and Permits										
Miscellaneous	3,657,900	3,671,155	3,718,443	3,469,255	4,334,450	3,035,205	2,960,618	2,865,959	3,168,575	3,104,883
Other Taxes										
Property Taxes										
Reimbursements	76,037	53,984	34,383	1,279	32,671	41,925	72,045	143,247	292,000	292,000
Rentals & Leases	256,776	258,563	283,465	300,882	319,338	265,529	282,521	272,906	292,000	292,000
TOTAL REVENUES	31,369,533	31,904,966	32,074,401	31,868,440	32,532,588	31,158,496	34,902,814	34,542,912	37,094,421	38,506,457
OTHER SOURCES/USES:										
Transfers In	154,000	171,000	189,000	138,000	137,000	186,000	205,000	630,000	133,000	322,000
Transfers Out	(1,915,492)	(2,161,651)	(3,702,808)	(4,884,855)	(4,669,824)	(4,566,546)	(5,354,592)	(5,607,560)	(9,521,861)	(10,180,791)
Loans to/from Other Funds	151,000	346,000	403,000	371,411		750,000	1,250,000			
Proceeds from Debt										
TOTAL OTHER SOURCES/USES	(1,610,492)	(1,644,651)	(3,110,808)	(4,375,444)	(4,532,824)	(3,630,546)	(3,899,592)	(4,977,560)	(9,388,861)	(9,858,791)
EXPENDITURES:										
Personal Services	6,664,576	6,707,400	6,434,916	6,582,896	6,056,607	6,085,208	6,419,231	6,410,435	7,247,304	7,419,917
Contractual Services	14,777,334	13,881,344	14,328,503	13,437,119	13,983,787	15,076,610	17,043,467	15,471,930	17,600,608	16,690,500
Commodities	2,478,010	2,571,344	2,641,400	2,687,951	2,492,467	2,048,852	1,925,650	2,115,631	2,786,841	2,820,026
Capital Outlays	1,284,760	2,563,748	2,300,593	2,767,364	1,372,831	1,957,975	3,814,297	1,422,194	3,287,130	2,145,375
Loans										
Debt Service	2,604,934	2,605,511	2,607,976	2,590,144	2,646,814	2,250,993	2,328,062	1,306,063	1,220,459	1,224,882
TOTAL EXPENDITURES	27,809,613	28,329,347	28,313,388	28,065,474	26,552,506	27,419,638	31,530,707	26,726,253	32,142,342	30,300,700
BALANCE DEC. 31	\$11,681,418	\$13,612,386	\$14,262,591	\$13,690,113	\$15,137,371	\$15,245,683	\$14,718,198	\$17,557,297	\$13,120,515	\$11,467,481

MATRIX BY FUND CLASSIFICATION	TOTAL ALL FUNDS									
	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
BALANCE: JAN 1	\$38,347,748	\$44,765,626	\$39,761,150	\$39,742,515	\$34,992,399	\$37,472,725	\$39,564,877	\$38,267,040	\$42,697,629	\$38,038,435
REVENUES:										
Charges for Services	29,052,848	30,463,080	31,167,149	31,461,030	31,117,794	31,105,377	33,515,865	35,933,897	37,671,117	39,399,608
Fines and Forfeitures	2,109,593	1,869,724	1,937,004	1,926,126	1,905,362	1,687,799	1,543,957	1,681,711	1,888,359	1,674,398
Income Taxes	19,875,586	20,295,858	19,659,979	19,949,273	20,560,181	21,571,744	22,285,507	24,495,698	22,759,600	23,328,590
Interest Income	488,578	301,228	267,388	4,251	32,999	271,712	311,426	444,138	413,268	441,859
Intergovernmental	25,205,439	23,797,156	20,426,833	18,634,531	16,134,654	8,515,752	13,092,339	9,963,384	10,957,155	8,633,017
Licenses and Permits	203,795	224,286	296,201	319,180	293,169	325,329	496,735	387,095	430,000	434,300
Miscellaneous	5,395,629	5,989,387	5,566,369	5,163,512	7,288,760	6,210,251	5,770,973	5,565,360	6,717,119	6,290,753
Other Taxes	980,632	1,315,628	1,456,760	1,323,443	272,522	317,374	330,793	365,026	331,160	379,773
Property Taxes	4,569,917	4,157,765	3,693,532	4,288,266	4,312,921	4,828,335	4,330,025	4,221,807	4,482,590	4,531,945
Reimbursements	601,794	646,086	735,667	919,919	611,269	580,541	508,139	732,157	400,729	375,396
Rentals & Leases	605,282	726,885	905,328	896,667	925,868	420,903	882,655	859,103	1,103,793	1,098,078
TOTAL REVENUES	89,089,093	89,787,083	86,112,210	84,886,198	83,455,499	75,835,117	83,068,414	84,649,376	87,154,890	86,587,719
OTHER SOURCES/USES:										
Transfers In	25,938,487	27,665,283	29,780,911	30,992,011	30,759,016	33,500,069	32,816,601	36,259,237	38,263,811	39,435,291
Transfers Out	(25,937,683)	(27,677,284)	(29,781,912)	(30,694,873)	(32,614,469)	(31,254,569)	(33,939,590)	(35,849,437)	(37,924,783)	(39,435,291)
Loans to/from Other Funds	9,035,648	32,000	1,000	(347,136)	1,871,411	785,589	1,271,909	1,000	1,000	1,000
Proceeds from Debt	158,908	2,393,543		2,056,916	1,100,715	6,555,886	328,935	786,790		1,250,000
TOTAL OTHER SOURCES/USES	9,195,360	2,413,542	(1)	2,006,918	1,116,673	9,586,975	477,855	1,197,590	340,028	1,251,000
EXPENDITURES:										
Personal Services	33,726,627	34,266,295	32,871,090	32,959,109	31,410,171	30,889,823	31,925,333	32,966,163	36,367,982	37,052,088
Contractual Services	36,744,789	34,184,845	32,546,289	33,812,362	30,092,463	24,137,032	25,545,936	25,090,977	28,661,902	26,780,237
Commodities	3,362,525	3,477,008	3,650,939	3,755,088	3,524,431	3,538,691	3,163,109	3,392,017	4,598,770	4,250,410
Capital Outlays	8,895,411	16,970,509	10,810,680	12,987,312	10,934,180	13,803,073	18,414,338	14,946,726	17,824,159	20,751,900
Loans	14,834	21,530				2,995,500	(77,475)	480,289		
Debt Service	9,122,389	8,284,914	6,251,846	8,129,361	5,849,262	7,658,110	5,872,866	4,540,205	4,701,299	4,678,958
TOTAL EXPENDITURES	91,866,575	97,205,101	86,130,844	91,643,232	81,810,507	83,022,229	84,844,107	81,416,378	92,154,112	93,513,593
BALANCE DEC. 31	\$44,765,626	\$39,761,150	\$39,742,515	\$34,992,399	\$37,754,064	\$39,872,588	\$38,267,040	\$42,697,628	\$38,038,435	\$32,363,561

COMBINED FUNDS - 2019 BUDGET

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL & SPEC. ASSESSMENT FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST FUNDS	FEDERAL GRANT FUNDS	TOTAL ALL FUNDS	% of Total Rev. & Exp.
BEGINNING BALANCE: JAN 1	\$4,356,251	\$3,951,326	\$1,370,671	\$13,336,633	\$7,331,647	\$5,788,862	\$781,313	\$1,121,732	\$38,038,435	
REVENUES:										
CHARGES FOR SERVICES	4,661,573	267,270		1,084,273	27,227,081	6,159,411			39,399,608	45.50%
FINES & FORFEITURES	9,896	1,664,502							1,674,398	1.93%
INCOME TAXES		23,328,590							23,328,590	26.94%
INTEREST INCOME	92,627	20,879		117,215	78,895	129,469		2,774	441,859	0.51%
INTERGOVERNMENTAL	1,166,202	2,663,297		2,090,000	1,514,718		52,800	1,146,000	8,633,017	9.97%
LICENSES AND PERMITS	434,300								434,300	0.50%
MISCELLANEOUS	728,361	106,724	1,480,750	809,677	81,225	3,023,658		60,360	6,290,755	7.28%
OTHER TAXES		379,773							379,773	0.44%
PROPERTY TAXES	2,631,020	893,778		640,682			366,465		4,531,945	5.23%
REIMBURSEMENTS	321,454			53,942					375,396	0.43%
RENTALS AND LEASES	70,700		735,378		292,000				1,098,078	1.27%
TOTAL REVENUES	10,116,133	29,324,813	2,216,128	4,795,789	29,193,919	9,312,538	419,265	1,209,134	86,587,719	100.00%
OTHER SOURCES/USES:										
TRANSFERS IN	20,100,337	5,223,680	1,529,890	10,229,384	322,000		2,030,000		39,435,291	
TRANSFERS OUT	(528,593)	(26,221,570)			(9,780,791)	(400,000)	(2,504,337)		(39,435,291)	
PROCEEDS FROM DEBT				1,250,000					1,250,000	
LOANS TO OTHER FUNDS									0	
LOANS FROM OTHER FUNDS		1,000							1,000	
TOTAL OTHER SOURCES/USES	19,571,744	(20,996,890)	1,529,890	11,479,384	(9,458,791)	(400,000)	(474,337)		1,251,000	
EXPENDITURES:										
PERSONAL SERVICES	24,720,724	4,911,447			6,888,464	531,453			37,052,088	39.62%
CONTRACTUAL SERVICES	5,270,080	2,971,114	769,161	424,382	10,757,181	5,933,319	9,000	646,000	26,780,237	28.64%
COMMODITIES	577,249	854,135			1,647,976	1,172,050			4,251,410	4.55%
CAPITAL OUTLAY	1,022,017	761,017	55,000	16,267,491	1,501,873	643,502		500,000	20,750,900	22.19%
LOANS (REHABILITATION)										0.00%
DEBT SERVICE			3,108,430	345,646	1,224,882				4,678,958	5.00%
TOTAL EXPENDITURES	31,590,070	9,497,713	3,932,591	17,037,519	22,020,376	8,280,324	9,000	1,146,000	93,513,593	100.00%
ENDING BALANCE DEC. 31	\$2,454,058	\$2,781,536	\$1,184,098	\$12,574,287	\$5,046,399	\$6,421,076	\$717,241	\$1,184,866	\$32,363,561	

MAJOR REVENUES – TRENDS AND ASSUMPTIONS

OVERALL REVENUE

For reporting purposes, revenues are categorized into types of sources: charges for services; fines & forfeitures; income tax; interest; intergovernmental; licenses & permits; other taxes; property taxes; reimbursements; rentals & leases; and miscellaneous. Most of these revenue sources are budgeted with a 1% increase per year unless deemed otherwise. The largest revenue sources are **charges for services, income tax, and intergovernmental revenues**. Changes in these large revenue sources have an effect on the total budget. These three sources combined make up 82.4% of all revenue for the 2019 budget.

Revenue History- All Funds Combined

<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
\$89,089,093	\$89,787,083	\$86,112,210	\$84,886,198	\$83,455,499	\$82,391,003	\$83,068,414	\$84,649,376	\$87,154,890	\$86,587,719
4.50%	0.80%	-4.10%	-1.40%	-1.70%	-1.30%	0.80%	1.90%	3.00%	-0.70%

Table 2.1 Revenue History of All Funds

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

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

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

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

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

The 2015 revenue was \$1 million less than the 2014 revenue. This was mainly due to a reduction of federal grants, specifically the Housing Assistance grant program that has been transferred to Butler and Warren Counties.

MAJOR REVENUES – TRENDS AND ASSUMPTIONS

In 2016, charges for services saw an increase of more than \$2.4 million. A 7.5% increase in water and storm water rates contributed to this increase. An increase of \$0.7 million in income tax revenue and \$4.6 million in intergovernmental revenue, primarily due to capital improvement projects, added to the overall increase. Property taxes decreased by \$0.5 million due to decreasing the 2015 property valuations.

The 2017 actual revenue was \$85 million, \$2 million above 2016 actual revenue. There is an increase of \$2.4 million in charges for services for 2017. Water rates increased by 7.5% and Sewer rates were increased by 15% due to the need for major improvements to the sewer system. Solid waste fees were also increased by \$0.75 per unit per month for both residential and commercial accounts. Intergovernmental revenue is down by \$3 million due to additional grant monies received in 2016.

The 2018 revenue is projected at \$87 million. This is an increase of \$2.5 million from the 2017 revenue. This is primarily due to an increase of \$1 million in intergovernmental revenue for capital projects and fire grants. Charges for services sees another increase of \$1.7 million due to a 15% rate increase for sewer and an additional \$0.50 charge per month for trash toter rentals.

Revenues in 2019 are projected to decrease primarily due to a \$2 million reduction of intergovernmental revenue. This reduction is due to fewer large capital improvement projects and the end of the fire SAFER Grant. Charges for services sees an increase of \$1.7 million over the 2018 budget of \$38 million. The 2019 budget for charges for services is \$39 million. Income tax revenue sees an increase of \$0.6 million over the 2018 budget.

MAJOR REVENUE SOURCES:

Charges for services include a variety of fees and charges and generally comprise 36% to 45% of total revenue sources. In 2014, 37.3% of the total revenue was charges for services and 2015 yielded 37.7%. In 2016, charges for services were 40.3%. The 2017 charges for services was 42.5% of total revenue sources. The 2018 budget for charges for services is 43.2% with the 2019 budget at 45.5%. Examples of charges for services are: administrative fees; EMS (ambulance fees); utility charges (water & sewer bills); and bus fares. The propriety funds and the General Fund are the largest receivers of charges for services.

Charges for Services- All Funds Combined									
<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
\$29,052,848	\$30,463,080	\$31,167,149	\$31,461,030	\$31,117,794	\$31,105,377	\$33,515,865	\$35,933,897	\$37,671,117	\$39,399,608

Table 2.2 Revenue History - Charges for Services for All Funds

The majority (over 69.1%) of this revenue budgeted for 2019 is collected from the enterprise funds. Utility bills (water, sewer, storm water, well field, and refuse collection) are the largest source of charges for service. Water and sewer rates are reviewed regularly to ensure that the

MAJOR REVENUES – TRENDS AND ASSUMPTIONS

revenues collected are sufficient to address operational costs and capital needs of the water and sewer collection systems. Increases in rates are the major reason for increases in this category. Even though utility rates were increased in 2014 and 2015, a reduction of the total charges for services is due to the elimination of the City owned golf course. The golf course was sold in late 2014 and accounted for \$1.2 million each year in revenue under this category. Utility rates were increased in 2017, 2018, and again in 2019.

The Employee Benefits Fund (Internal Service Fund) has increased health insurance payments by 1.7% in 2019. Health insurance payments are the largest source of revenue for the Employee Benefits Fund. The city contracts with an administrator for all of its self-funded health care benefits. A Health Care Committee reviews the budget and changes policies and/or benefits for cost saving measures. Employees have two options, higher contributions/premiums for the same coverage or lower contributions/premiums with higher deductibles. The committee believes this to be an important measure for affordable health care coverage.

Intergovernmental revenue accounts for 10% of the total revenue for the 2019 budget at \$8.6 million, a \$2 million decrease from the 2018 budget. This decrease is due to the reduction in grant monies for capital improvement projects. In 2018, there is \$1.1 million in State/Federal grant money to be spent on capital improvements, a \$0.4 million grant from Ohio Department of Transportation, Office of Aviation for new runway lighting at the Middletown Regional Airport, \$0.9 million for the Staffing for Adequate Fire and Emergency Response Grant, and an additional \$0.3 million from the Firefighters Grant Program. The 2019 budget includes a \$750,000 State Capital Grant for construction of an education hangar at the Middletown Regional Airport. The City has no revenue budgeted for fire grants in 2019, but will apply in December, 2018 for the Staffing for Adequate Fire and Emergency Response Grant. Intergovernmental revenues are federal grants, state grants, specific taxes, and subsidies. In the past, intergovernmental revenues made up 25%+ of total revenues with the Housing Assistance Grant (Section 8 Housing Program) with a yearly grant of \$9-\$10 million. In late 2014, this program was transferred to Butler and Warren Counties, thus reducing this revenue type beginning in 2015.

Intergovernmental Revenue - All Funds Combined

<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>2019 Budget</i>
\$25,205,439	\$23,797,156	\$20,426,833	\$18,634,531	\$16,134,654	\$8,515,752	\$13,092,339	\$9,963,384	\$10,957,155	\$8,633,017

Table 2.3 Revenue History - Intergovernmental Revenue of All Funds

Approximately 82.5% of the total intergovernmental revenue is budgeted for governmental funds. The breakdown for governmental funds in the 2019 budget is as follows:

General Fund	Special Revenue Funds	Capital Funds	Trust Funds	Federal Grant Funds	Total Governmental Funds
\$1,166,202	\$2,663,297	\$2,090,000	\$52,800	\$1,146,000	\$7,118,299

Table 2.4 Revenue History - Intergovernmental Revenue of Governmental Funds

MAJOR REVENUES – TRENDS AND ASSUMPTIONS

Federal Grant Funds:

Revenue from the U.S. Department of Housing of Urban Development accounts for the revenue in the Federal Grant Funds. In 2019, this revenue is divided into three funds: the Community Development Fund, Community Development Act Escrow Fund, and the HOME Program Fund. Each of these funds has separate programs to that are related to housing and community development activities. Programs include assistance for first time home purchases, property rehabilitation, and demolition of abandoned and unsafe buildings.

Special Revenue Funds:

The Auto and Gas Tax Fund is largest recipient of intergovernmental revenues in the Special Revenue Funds. Approximately \$2.6 million is projected from gasoline taxes and license fees. Revenues also include county vehicle licenses tax, county license renewal fees (\$2.50 per license shared by Butler County), motor vehicle permissive tax (\$5 tax distributed by the State of Ohio), and municipal motor vehicle license tax (\$5 per license plate for vehicles registered to City of Middletown owners).

General Fund:

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

Local Government Fund Revenue & Commercial Activities Tax

<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
\$2,725,530	\$2,297,323	\$1,481,140	\$865,455	\$843,283	\$877,493	\$795,517	\$752,311	\$747,922	\$773,467

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

Capital Funds:

Capital Funds are expected to receive grants totaling \$2 million. The Capital Improvement Fund has budgeted \$1.1 million in grant funds for street projects in 2019. The Airport Improvement Fund has \$0.4 million in grant monies for the replacement of runway lighting in 2018 and a State Capital Budget Grant for \$750,000 in 2019 for the construction of an education hangar at the Middletown Regional Airport.

MAJOR REVENUES – TRENDS AND ASSUMPTIONS

Enterprise Funds:

The Transit Fund relies heavily upon federal and state grants for operation and capital items. In 2010, \$1.8 million in governmental revenues (172% over the 2009 actual) were received for replacement of the Transit system’s bus engines and shelters with additional funds from an ARRA grant. In 2011, intergovernmental revenues totaled \$1.05 million which funded additional operating costs for a new bus service to Hamilton and Oxford and a grant for a transit development plan. In 2012, 2013, and 2014, the Transit fund received \$1+ million for all transit operations. The 2015 actual amount is \$1.1 million. In 2016, the intergovernmental revenue increased to \$3.4 million due to a FTA grant for the purchase of five transit buses. The intergovernmental revenue decreased to \$1.1 million for 2017, \$1.6 million in 2018 and \$1.5 million in 2019.

Local income taxes is the primary source of revenue for the General Fund and accounts for 26.9% of the total revenue from all sources. Income tax revenue provides funds for the purposes of general Municipal operations, capital improvements and the payment of debt service with respect to capital improvements. Income tax is levied on salaries, wages, commissions and other compensation, and on net profits.

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

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

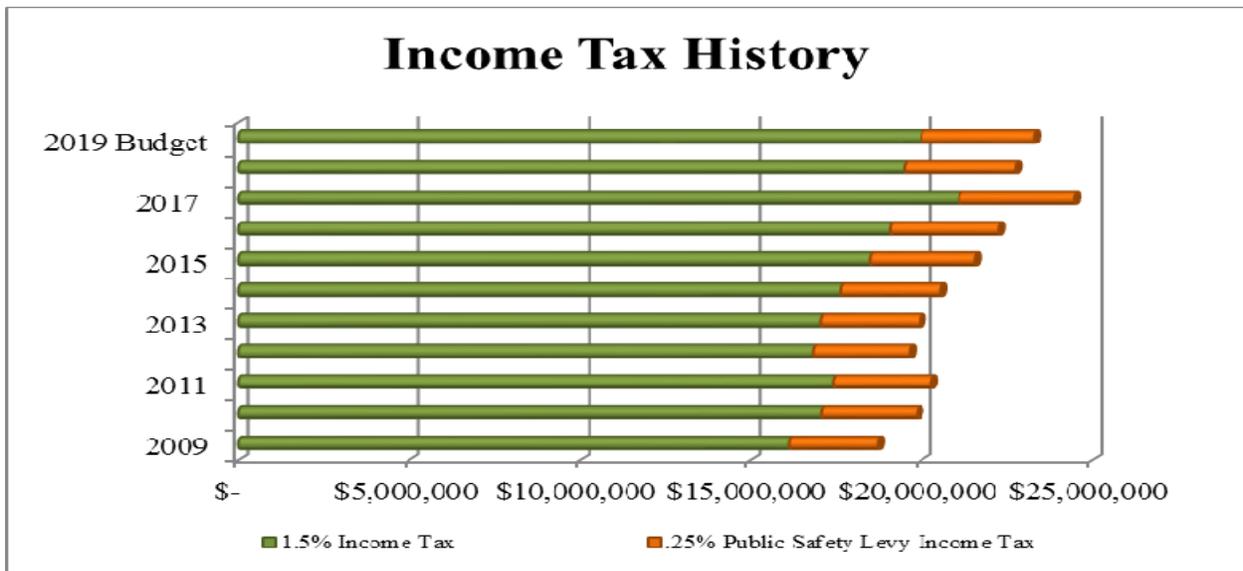


Figure 2.2 Income Tax History

MAJOR REVENUES – TRENDS AND ASSUMPTIONS

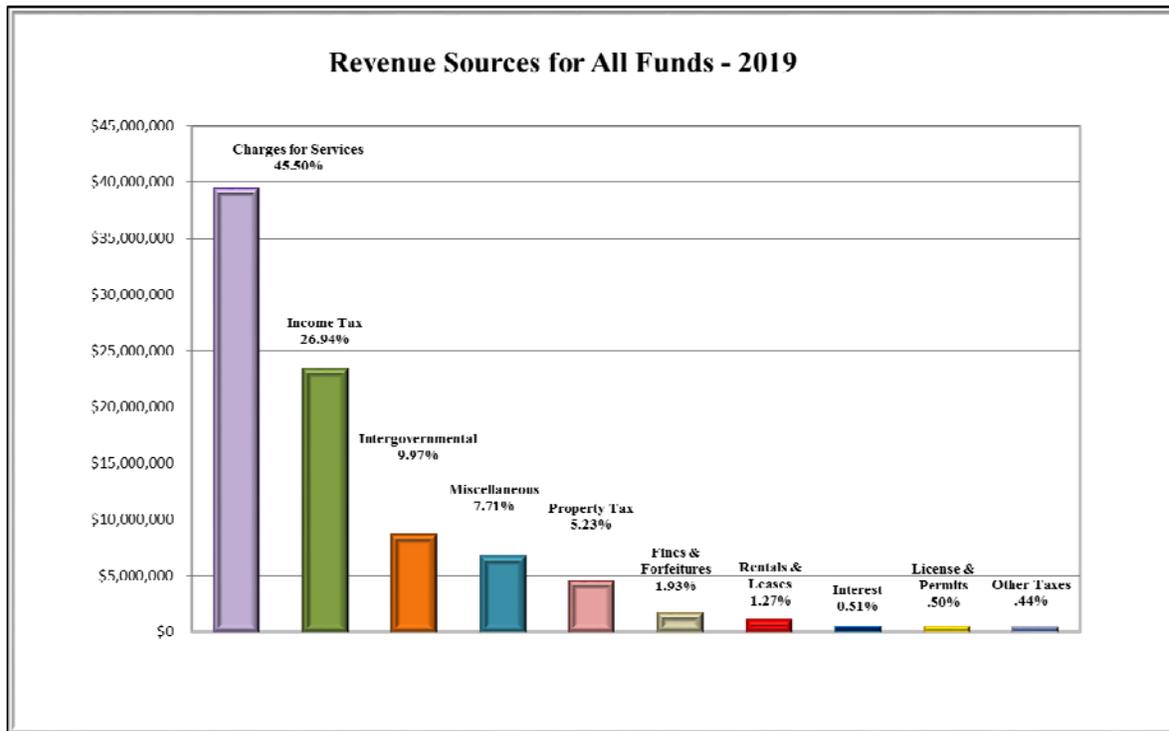


Figure 2.3 Revenue Sources of All Funds Combined

MAJOR EXPENDITURES – TRENDS AND ASSUMPTIONS

Expenditures for the overall 2019 city budget are projected at \$93.5 million (excluding other sources), a 1.5% increase over the 2018 budget.

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

Expenditures are categorized into six types of expenditures: personal services, contractual services, commodities, capital outlay, rehabilitation loans and debt service. Personnel Services and Contractual Services comprise two-thirds or greater of the budget for each year. Capital outlay purchases vary each year and therefore is generally the largest factor for fluctuations in the combined budgets. However, in 2015, a large fluctuation in contractual services was due to a decrease in federal grant funds.

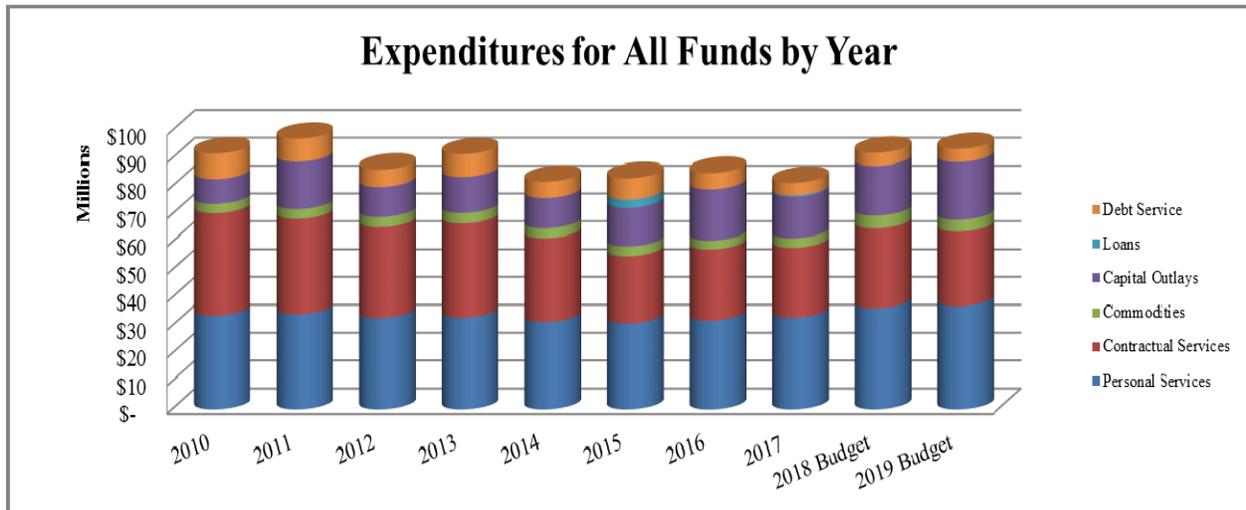


Figure 2.4 Expenditure History by Year/Category for All Funds

Personal services includes salaries and wages, overtime and all benefit costs such as health care and pension contributions. Personal services constitute 39.6% of the 2019 budget and 39.5% of the 2018 budget. Salaries and wages were increased by 1% in 2016. This was the first increase since 2011 for non-union employees. There was an increase of 1.5% for salaries and wages in 2017 and a 2% increase in 2018 and 2019. Health insurance expenses were increased 6% to meet the ever increasing costs of health care. Total cost projected for 2019 for personnel and benefits is approximately \$37.1 million.

MAJOR EXPENDITURES – TRENDS AND ASSUMPTIONS

Personnel costs are a major concern for the General Fund. More than sixty-seven percent of all personnel costs are funded by the General Fund. Numerous lay-offs and elimination of positions have occurred as cost saving measures. In 2014 and 2015, public safety personnel were laid off due to the expiration of grants which funded six firefighter and four patrol positions. In late 2014, the golf course was sold, thus eliminated five full time positions and numerous part time positions. A total of forty positions have been eliminated in 2014 and 2015. In the 2016 budget, ten positions were added due to the need and economic growth in the area. In the summer of 2016, the city was awarded the Staffing for Adequate Fire and Emergency Response Grant. This grant afforded the city to hire twelve new firefighter positions, nine positions in 2016 and three in early 2017. There were nine new positions added to the 2017 budget, in addition to the twelve firefighter position on the Staffing for Adequate Fire and Emergency Response Grant. The 2018 budget sees the addition of one Patrol Officer and a Staff Attorney while eliminating the position of Public Safety Director.

Personal Services Expenditures

<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
\$33,726,627	\$34,266,295	\$32,871,090	\$32,959,109	\$31,410,171	\$30,889,823	\$31,925,333	\$32,966,163	\$36,367,982	\$37,052,088

Table 2.6 Expenditure History - Personal Services

There are many personnel changes for 2019, mostly due the restructuring/elimination of Community Revitalization Department and addition of the new Administrative Services Department. Four full time positions and one part time position are eliminated in the General Fund; Community Revitalization Director, HUD Program Administrator, Administrative Assistant, and General Counsel were eliminated. One part time Human Resources Specialist was eliminated through attrition, along with two full time Bus Drivers who were paid from the Transit Fund. Four new positions were added to the General Fund; An Administrative Services Director and a Paralegal Position were added to the newly formed Administrative Services Department, an Administrative Assistant and a Dispatcher were added to the Division of Police. The previously part time Purchasing Agent, in the Finance Department, was changed to a full time position in 2019. A part time Director of Nursing position was added to the Health Fund and a Natural Resources Coordinator position was added to the Sewer Fund. Twelve Firefighter EMT positions that were previously funded by the Staffing for Adequate Fire and Emergency Response Grant, will remain in the 2019 budget with no revenue assistance from the Grant. The City will reapply for this Grant again in December 2018. All of these twelve Firefighter positions are paid out of the General Fund.

Next to wages, one of the largest personnel costs is health insurance. Each division with employees contributes to the Employee Benefits Fund (the City is self-funded) according to each employee’s health plan coverage. The Health Care Committee meets periodically to review and modify the current health care plans when needed or warranted. To help alleviate the ever rising health care costs, employees will be paying higher premiums and co-pays.

MAJOR EXPENDITURES – TRENDS AND ASSUMPTIONS

Contractual services is an expenditure category that includes all services provided by outside consultants and vendors. The 2019 budget for contractual services is \$26,780,237. This category generally comprised 33% to 38% of the annual budget. In 2018 and 2019, contractual services comprise 31.1% and 28.6% of the total budget. The unusually large decrease of \$7+ million in 2015 and the years to follow is due to federal grant reductions, specifically the Section 8 Housing Assistance program grant. This program has been transferred to the counties that incorporate the City of Middletown.

Contractual Services Expenditures

<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>2019 Budget</i>
\$36,744,789	\$34,184,845	\$32,546,289	\$33,812,362	\$30,092,463	\$24,137,032	\$25,545,936	\$25,090,977	\$28,661,902	\$26,780,237

Table 2.7 Expenditure History - Contractual Services

In 2013, federal grants supported 33.7% of the contractual services. The largest contractual service of the City is with an administrator who oversees Housing Assistance, specifically, Section 8 for \$9.2 million. This grant was from the U.S. Department of Housing and Urban Development (HUD). Additionally, a state grant of \$1.6 million funded the demolition projects performed in 2013 and 2014. In addition to the decrease from the loss of the Section 8 Housing Assistance Program, the City owned golf course was sold resulting in an even larger decrease in contractual services for 2015 and the years that follow. For 2016, the largest contractual services of the \$25 million include \$6.9 million for employee health care, \$2.4 million to other professional services, \$3.3 million to refuse collection and disposal, \$2.1 million for utility charges, \$2.3 million for administrative fees, \$1.4 million for garage charges and \$0.8 million for federal grant programs. The 2017 totals were \$5.6 million for employee health care, \$3.2 million to other professional services, \$2.9 million to refuse collection and disposal, \$2.4 million for administrative fees, \$1.5 million in utility charges, \$0.6 million for federal grant programs and \$1.3 million for garage charges. Totals for the 2018 budget are, employee health care, \$6.1 million; other professional services, \$3.8 million; refuse collection and disposal, \$3.1 million; administrative fees, \$2.4 million; utility charges, \$2.3 million; garage charges, \$1.8 million; and federal grant programs, \$1.6 million.

Contractual services make up 28.6% of the overall expenditures for 2019. The largest of the \$26.8 million include the following:

- \$ 6.1 million - employee health care
- \$ 3.6 million - other professional services
- \$ 3.2 million - refuse collection and disposal
- \$ 2.5 million - administrative fees
- \$ 2.3 million - utility charges
- \$ 1.7 million - garage charges
- \$ 0.6 million - federal grant programs

MAJOR EXPENDITURES – TRENDS AND ASSUMPTIONS

Commodities is an expenditure category that consists of supplies and materials that are purchased for use or consumption. Examples of commodities are office supplies, cleaning supplies, fuel for vehicles and equipment, supplies to maintain equipment and buildings, maintenance repair parts, chemicals, etc. Proprietary Funds, the City’s business-type funds, appropriated \$2.8 million of the total commodities category of \$4.2 million. Commodities comprise 4.6% of the total budget.

Commodities Expenditures									
<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>2019 Budget</i>
\$3,362,525	\$3,477,008	\$3,650,939	\$3,755,088	\$3,524,431	\$3,538,691	\$3,163,109	\$3,392,017	\$4,598,770	\$4,250,410

Table 2.8 Expenditure History - Commodities

Capital outlay constitutes 22.2% of the overall 2019 budget with \$20.7 million budgeted for all funds. Capital outlay is an expenditure category designated for the purchase of fixed assets such as machinery, equipment, vehicles, street improvements, water and sewer mains, and depreciation.

Capital project funds are funds created to account for financial resources to be used for acquisition or construction of major capital facilities. Approximately 78.4% of all capital outlay items are budgeted in the capital funds.

Budgets with large capital expenditures are:

- \$8.1 million - Sewer Capital Reserve Fund - sewer infrastructure
- \$2.4 million - Airport Improvement Fund- airport facility improvements
- \$2.1 million - Water Capital Reserve Fund - water infrastructure
- \$1.8 million - Capital Improvement Fund - general capital improvements & infrastructure
- \$0.7 million - Storm Water Capital Reserve Fund - storm water infrastructure
- \$0.6 million - Special Assessment Funds – 2018 & 2019 sidewalk, curb & gutter projects
- \$0.5 million – Computer Replacement Fund – computers, office machinery, equipment and computer software

Capital Outlay Expenditures									
<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>2019 Budget</i>
\$8,895,411	\$16,970,509	\$10,810,680	\$12,987,312	\$10,934,180	\$13,803,073	\$18,414,338	\$14,946,726	\$17,824,159	\$20,751,900

Table 2.9 Expenditure History – Capital Outlay

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

MAJOR EXPENDITURES – TRENDS AND ASSUMPTIONS

The largest expenditure outside of the capital improvement budgets are vehicle and equipment purchases (\$0.6 million) and depreciation charges for the sum of \$1.3 million. This charge is held in reserve for future vehicle and equipment purchases by the Municipal Garage.

Debt service payments were up in 2013 due to a \$2.2 million payment of notes converted to bonds in the Downtown Improvement Funds. When possible, debt payments for capital improvements associated with the Tax Increment Financing Districts are made by the associated TIF Funds. Scheduled for 2019, debt service payments of \$4.7 million. Debt service makes up 5% of the overall expenditures.

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

Transfers are monies transferred from one fund to another. Transfers are considered as other sources in the matrix of all funds. The Income Tax Fund receives \$19+ million each year. The Income Tax Fund transfers monies to various funds each year. The amount of the transfers is designated in the Five Year Financial Plan. These transfers usually help maintain a minimum or targeted balance for a specific fund or fund a specific project. The majority of income tax revenue is transferred to the General Fund.

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

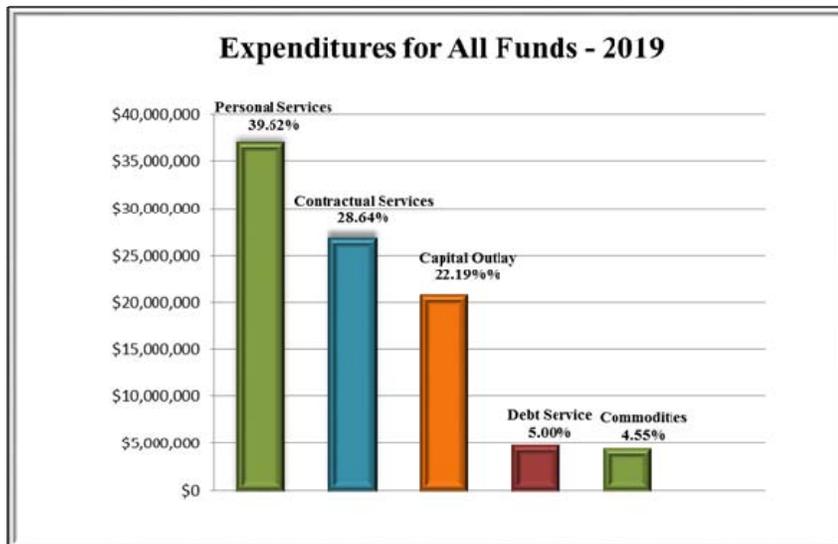


Figure 2.5 Expenditure of all funds by category for 2019.

MAJOR FUNDS – PURPOSES AND RESOURCES

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

GENERAL FUND

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

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

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

In response to the recession and the State of Ohio announcing in late 2011 the reduction of local government funding to deal with their declining budget. The County also announced that the property revaluations were going to be lowered thus reducing property tax revenue. To offset this reduction, the City reduced personnel in 2012 and expenditures to help maintain a healthy fund balance during this difficult economic period. Personnel was reduced again in 2014 due to the loss of grants. One that paid for six firefighters and another that supported four police officers. There were twelve firefighter positions added for 2017. These additional twelve positions are paid with the Staffing for Adequate Fire and Emergency Response Grant. In 2018, there was an addition of one Patrol Officer and a Staff Attorney. The Public Safety Director Position was eliminated in 2017, therefore not included in the 2018 budget. The 2019 General Fund budget sees the elimination of the Community Revitalization Director, HUD Program Administrator, an Administrative Assistant, and one General Counsel Position. One part time Human Resources Specialist was eliminated through attrition. Twelve Firefighters remain in the 2019 budget without revenue assistance from the Staffing for Adequate Fire and Emergency Response Grant. The City will reapply for this Grant in December 2018. The General Fund sees the addition of four new positions in 2019. An Administrative Services Director and Paralegal will be added to the newly for Department of Administrative Services. One Administrative Assistant and one Dispatcher will be added to the Division of Police. The Purchasing Agent position, a previously part time position in the Finance Department, has been changed to a full time position in 2019.

MAJOR FUNDS – PURPOSES AND RESOURCES

General Fund Revenue Sources

The General Fund's primary revenue sources are:

Income Tax – 47.0%	Public Safety Levy – 10.9%
Charges for services – 15.4%	Property Taxes – 8.7%

Over 82.0% of the revenues for the General Fund comprise of the sources stated above.

Income Taxes (including Public Safety Levy Income Tax) - \$17.5 million

The General Fund relies heavily upon income tax revenue and accounts for 57.9% of the total General Fund revenue in 2019. The City's local income tax of 1.75% (includes the .25% Public Safety Income Tax) is levied on wages, salaries, other compensation, and net business profits earned by individuals and businesses located in the City of Middletown. All income tax revenues are deposited into the Income Tax Fund which then transfers out monies to other funds. The majority of this revenue is transferred to the General Fund.

Charges for Services – \$4.6 million

Charges for services is the second largest revenue source and accounts for 15.4% of total revenues for the General Fund. Emergency Medical Service billing generates over \$1.6 million to the General Fund each year along with \$2.4 million for administrative fees.

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

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

Administrative fees are charged to other funds for payment to the General Fund for the oversight, direction, and time spent for employees who are supported by the General Fund. Administrative fees were projected with a 3% increase.

Emergency medical services are driven by the number of EMS squad runs. There were 9,832 emergency medical calls in 2017. The estimate for 2018 is 9,700 and 8,972 for 2019.

Real Estate Property Tax - \$2.6 million

Property taxes include amounts levied against all real and public utility property used in businesses and properties located in the City. All property is revalued every six years. The City is projected to receive about \$2.6 million in General Fund property tax revenues in 2018 and 2019. Property taxes were lowered in 2011 and 2012 due to property valuations being decreased by Butler and Warren Counties. The current estimate is based upon figures given by the counties which have taken delinquency of taxes into consideration. Also, personal property tax was phased out beginning in 2011 and replaced with Commercial Activities Tax which is categorized

MAJOR FUNDS – PURPOSES AND RESOURCES

as intergovernmental revenue. Property taxes account for 8.7% of the total General Fund revenue and other sources.

Intergovernmental Revenues - \$1.2 million

In 2019, Middletown’s General Fund will receive about 3.9% of its revenue from intergovernmental sources. Normally, most all of these funds are from the State of Ohio (e.g., homestead rollback, and local government assistance funds). The 97.7% increase of intergovernmental funds in 2017, is due to the Staffing for Adequate Fire and Emergency Grant. The 2017 actual intergovernmental revenue was \$2.4 million. The 2018 budget for intergovernmental revenue is slightly reduced by 1.6%. The 2019 budget sees a reduction of 55.1%, or \$1.2 million due to the loss of revenue from the Staffing for Adequate Fire and Emergency Grant. The 2019 budget for intergovernmental revenue is \$1.2 million.

The Local Government Assistance Fund (LGAF) is the largest intergovernmental revenue for the General Fund. The State of Ohio collects a 3.68% share of all general revenue tax collections for the Local Government Fund. This revenue is distributed to each of Ohio’s eighty-eight counties and the allocation is based according to each county’s share of the total state population. The county then distributes to each entity based upon the total population of the county. Unfortunately, the state reduced this revenue to alleviate the State of Ohio’s economic condition beginning in July 2011. This revenue has been reduced close to \$0.8 million annually.

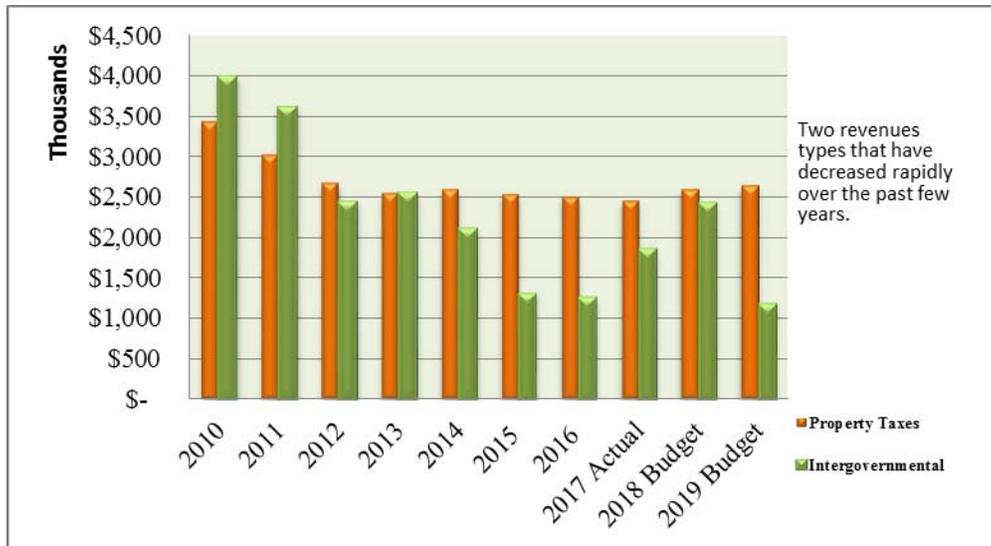


Figure 2.6 General Fund Revenue History – Property Taxes and Intergovernmental

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

MAJOR FUNDS – PURPOSES AND RESOURCES

Other Revenues

The remaining revenues comprise less than 15% for the past three years. These revenues include fines, interest income, licenses and permits, reimbursements, and rentals and leases. Generally, revenue projections are increased 2% each year. Each revenue is reviewed and increased or decreased based upon past financial history and known factors. Known factors include rental agreements, the rise and fall of interest rates, and reimbursement agreements. These revenues account for 9.3% of the 2019 budget.

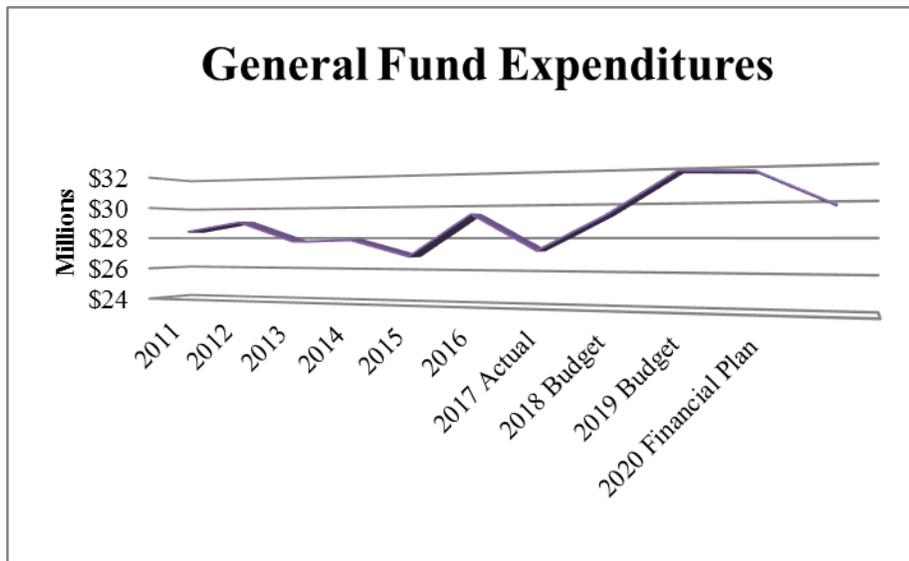
General Fund Expenditures


Figure 2.7 General Fund Expenditure History

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

Year 2017, and the 2018 and 2019 budgets have increased due to projected revenue increases, particularly income taxes. Some of the previous cuts in positions were put back in the budget as well as new positions due to emphasis on current goals and objectives.

Personal services- \$24.7 million

The largest expense to the General fund is personnel costs. The General Fund supports almost 66.7% of all city personnel. Public safety personnel make up 48.6% of the total city staff. Given these parameters along with lower revenue projections, personnel lay-offs were unavoidable in 2012. To sustain the general fund, a total of twenty-eight employees were laid off January 1,

MAJOR FUNDS – PURPOSES AND RESOURCES

2012 causing a \$963,218 decrease in personnel costs. Grants were obtained to fund four police officers and six firefighters for 2013 and most of 2014. Upon termination of the grants, eighteen public safety positions were laid off or remained unfilled. Prior to 2014, most lay-offs or unfilled vacancies were non-public safety. In 2016, three positions were re-instated. Three firefighters, one patrol officer, one human resources clerk, an animal control officer, a field inspector, a grounds supervisor and a secretary were all added in 2017. Of these nine new positions in 2017, more than half are funded by the general fund. The 2018 budget includes an additional Patrol Officer and a Staff Attorney, while eliminating the position of Public Safety Director. The General Fund sees the addition of four new positions in 2019. An Administrative Services Director and Paralegal will be added to the newly for Department of Administrative Services. One Administrative Assistant and one Dispatcher will be added to the Division of Police. The Purchasing Agent position, a previously part time position in the Finance Department, has been changed to a full time position in 2019. The 2019 General Fund budget sees the elimination of the Community Revitalization Director, HUD Program Administrator, an Administrative Assistant, and one General Counsel Position. One part time Human Resources Specialist was eliminated through attrition. Twelve Firefighters remain in the 2019 budget without revenue assistance from the Staffing for Adequate Fire and Emergency Response Grant. The City will reapply for this Grant in December 2018.

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
PERSONNEL	\$23,435,633	\$22,472,415	\$22,550,848	\$21,639,575	\$20,841,367	\$21,549,347	\$22,463,972	\$24,381,834	\$24,720,724
% of Total Budget	80.74%	80.92%	80.86%	80.52%	70.85%	79.02%	76.70%	76.90%	78.25%
change in personnel costs	\$434,422	(\$963,218)	\$78,433	(\$911,273)	(\$798,208)	\$707,980	\$914,625	\$1,917,862	\$338,890
change from previous year	1.89%	-4.11%	0.35%	-4.04%	-3.69%	3.40%	4.24%	8.54%	1.39%

Table 2.10 General Fund Personnel Expenditure History

Contractual services - \$5.3 million

Contractual services include vendors and services that cannot be accomplished in-house. Contractual services did not change much until 2016. Additional funds were budgeted for Enterprise Zone agreements, zoning code updates, mowing contract increases, recreational activities, jail medical service, and garage charges which is based upon usage of equipment and vehicles.

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
CONTRACTUAL	\$4,543,930	\$4,385,924	4,369,946	\$4,363,231	\$4,368,938	\$4,474,634	\$4,983,257	\$5,318,760	\$5,270,080
% of Total Budget	15.66%	15.79%	15.67%	16.23%	14.85%	16.41%	17.02%	16.77%	16.68%
change in contractual costs	\$53,025	(\$158,006)	(\$15,978)	(\$6,715)	\$5,707	\$105,696	\$508,623	\$335,503	(\$48,680)
change from previous year	1.18%	-3.48%	-0.36%	-0.15%	0.13%	2.42%	11.37%	6.73%	-0.92%

Table 2.11 General Fund Contractual Services Expenditure History

MAJOR FUNDS – PURPOSES AND RESOURCES

Large costs for contractual services in 2019 include:

\$1 million – other professional services	\$0.3 million–maintenance of equipment
\$0.7 million – utility charges	\$0.3 million – liability insurance
\$0.8 million – garage charges	\$0.2 million - telephone line charges

Commodities - \$0.6 million

Commodities account for 1.8% of the total General Fund budget in 2019. Commodities include office supplies, cleaning supplies, small tools and equipment, chemicals, purchase of uniforms, and medical supplies. The largest commodities are purchase of drug and medical supplies for the paramedics and uniforms for the public safety divisions.

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
COMMODITIES	\$387,581	\$434,408	\$458,687	\$395,798	\$477,806	\$595,114	\$550,395	\$973,679	\$577,249
% of Total Budget	1.34%	1.56%	1.64%	1.47%	1.62%	2.18%	1.88%	3.07%	1.83%
change in commodities costs	\$46,620	\$46,827	\$24,279	(\$62,889)	\$82,008	\$117,308	(\$44,719)	\$423,284	(\$396,430)
change from previous year	13.67%	12.08%	5.59%	-13.71%	20.72%	24.55%	-7.51%	76.91%	-40.71%

Table 2.12 General Fund Commodities Expenditure History

Capital Outlay - \$1 million

Depreciation charges account for the variations of Capital Outlay. Purchase of new equipment is added to this charge until a full twenty year history is established for consistency. Auto and truck depreciation charges account for 56.1% of the 2019 general fund capital outlay. Computer software constitutes for 19.2%.

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
CAPITAL OUTLAY	\$657,876	\$479,172	\$508,855	\$477,690	\$734,043	\$730,374	\$808,898	\$1,033,544	\$1,022,017
% of Total Budget	2.27%	1.73%	1.82%	1.78%	2.50%	2.68%	2.76%	3.26%	3.24%
change in capital outlay	\$68,312	(\$178,704)	\$29,683	(\$31,165)	\$256,353	(\$3,669)	\$78,524	\$224,646	(\$11,527)
change from previous year	11.59%	-27.16%	6.19%	-6.12%	53.67%	-0.50%	10.75%	27.77%	-1.12%

Table 2.13 General Fund Capital Outlay Expenditure History

General Fund Ending Balance

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

During 2011, the State of Ohio announced that revenues distributed to other local governments would be cut to help alleviate the shortage of revenues for their budget. These revenue cuts, along with a stagnant economy, forced the city to take further measures in 2012. This resulted in

MAJOR FUNDS – PURPOSES AND RESOURCES

the lay-off of twenty-eight more employees for 2012. The 2013 budget was optimistic that the economy would improve and the city budgeted accordingly. During 2014, we realized that the budget needed more cuts to stay above the 15% minimum balance. More employees were scheduled for layoffs and expenditures were cut for the 2015 budget. Constant review of this fund's revenue and expenditures are one of the city's top priorities.

The estimated ending balance for the General Fund as of December 31, 2018 is estimated at \$4.3 million, with an anticipated carryover amount of \$2.3 million. This will leave the fund balance at 14.4%. The Financial Plan forecasts a balance of \$4.8 million with an anticipated carryover of \$1.3 million for the 2019 year end, maintaining a 15.0% fund balance.

CITY INCOME TAX FUND & PUBLIC SAFETY LEVY FUND

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

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

Middletown's economy and the recession resulted in income tax revenue for 2009 to be the lowest revenue received over the past ten years based on the 1.5% tax rate. The additional .25% Public Safety Levy income tax has boosted this revenue close to prior year levels.

Since 2010, the City has been making progress in additional jobs and revenue. The two-hundred acre Premier Health Campus continues to grow with an array of health services and medical needs. The construction of Suncoke (a \$360 million facility), with 100 new jobs, was completed in 2011. The downtown area has developed into an arts, entertainment, and education destination with the opening of the Cincinnati State Technical and Business College campus and Pendleton Arts Center. Industrial businesses have relocated and expanded in the Midd Cities Industrial Park and the Yankee Road business park area. In 2015, the groundbreaking for a new \$36 million AK Steel Research and Development Center promised to keep seventy-five high technology jobs in the City with an additional fifteen jobs coming by 2018. Construction also began in fall 2015 on NTE, a \$600 million natural gas electric-generating facility that during the construction phase, will bring three hundred to four hundred construction jobs and will employ twenty-five to thirty permanent employees upon completion in 2018. The Middletown City

MAJOR FUNDS – PURPOSES AND RESOURCES

Schools \$93 million construction of a new middle school on the current high school campus, including additions and renovations to the high school, was completed in fall, 2018. In 2017, construction began on a new 67,000-square-foot, \$30 million Kettering Health Network Emergency Room/Outpatient facility. The fifteen acre campus now offers full-service emergency department, outpatient lab and imaging services and medical building for physician practices. The medical center, completed in August 2018, created approximately one hundred twenty new jobs, including registered nurses, respiratory therapists, imaging and lab technicians and support staff. Construction on a 612,730 square-foot warehouse building along the Interstate-75 corridor began in May 2018, with an estimated completion date of May 2019. The OPUS project is to construct a speculative industrial development in Middletown, just a forty-five minute drive from either the Cincinnati International Airport or the Dayton International Airport, with direct access off Route 63, at the corner of Todhunter and Salzman Roads. This region is a growing hub for e-commerce warehouses and delivery expansion. The building will feature thirty-six foot clear height ceilings, forty dock doors, seventy-nine trailer positions and an additional ninety-one positions available for knockout panels, which provide added flexibility for tenants in the building. Additionally, four hundred ten car parking spaces will provide ample parking for employees. The development will be ideal for one or two tenants with flexible features that cater to a range of business functions. This building has been granted a fifteen year, one hundred percent real property tax abatement.

City Income Tax Fund Revenues

	2011	2012	2013	2014	2015	2016	2017 Actual	2018 Budget	2019 Budget	2020 Financial Plan
Income Taxes	\$20,295,858	\$19,659,979	\$19,949,273	\$20,560,181	\$21,571,744	\$22,285,507	\$24,495,698	\$22,759,600	\$23,328,590	\$23,678,518
change from previous year	\$420,272	(\$635,879)	\$289,294	\$610,908	\$1,011,563	\$713,763	\$2,210,191	(\$1,736,098)	\$568,990	\$349,928
change from previous year	2.1%	-3.2%	1.5%	3.0%	4.7%	3.2%	9.0%	-7.6%	2.4%	1.5%

Table 2.14 City Income Tax & Public Safety Levy Revenue History

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

City Income Tax Fund Expenditures

This fund directly supports the expenses of the income tax collection division (8 full time employees - \$769,042 budget), and distributes the remaining receipts to the City operating funds supported by income tax revenues.

MAJOR FUNDS – PURPOSES AND RESOURCES

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

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

Fund	Amount	%
General Fund	\$14,190,000	51.40%
Public Safety Levy Fund	3,332,680	100.00%
G.O. Bond Retirement	1,529,890	67.54%
Fire Pension Fund	1,140,000	84.27%
Police Pension Fund	890,000	81.17%
Auto & Gas Tax Fund	600,000	18.87%
Termination Pay Fund	500,000	100.00%
Municipal Court Fund	475,000	27.82%
Health Fund	150,000	33.53%
Computer Replacement Fund	8,000	2.63%

Table 2.15 Funds supported by City Income Taxes

Changes in Ending Balances

Fund #	Fund	Ending Balance 12/31/2017	Ending Balance 12/31/2018	Ending Balance 12/31/2019	Change from 2017 to 2018	Change from 2018 to 2019	Primary Causes of Balance Changes Greater than 10%
100	General Fund	\$5,757,560	\$4,356,251	\$2,454,058	-24.34%	-43.67%	Decreased intergovernmental revenue, increased transfers to other funds
Special Revenue Funds							
230	City Income Tax	\$445,258	\$441,291	\$185,899	-0.89%	-57.87%	Transfer amounts vary according to income tax revenue
200	Public Safety Levy	\$0	\$6,395	\$38,075	100.00%	495.39%	Using balance for funding of Public Safety
210	Auto & Gas Tax Fund	\$1,331,252	\$1,040,348	\$748,789	-21.85%	-28.03%	Increased operating expenditures
215	Conservancy Fund	\$74,138	\$84,024	\$81,517	13.33%	-2.98%	Using fund balances for contractual service expenses
228	Health & Environment Fund	\$169,128	\$159,913	\$21,945	-5.45%	-86.28%	Using fund balance to support operations, increased operating expenditures
229	EMS Fund	\$30,975	\$30,250	\$25,075	-2.34%	100.00%	Using fund balance for EMS training
238	UDAG Fund	\$111,093	\$63,373	\$65,665	-42.96%	3.62%	No operating expenditures in 2019
240	Court Computerization Fund	\$109,935	\$79,935	\$3,935	-27.29%	-95.08%	Using fund balances for computer and related peripherals
242	Law Enforcement Trust Fund	\$16,467	\$16,467	\$16,467	0.00%	0.00%	No revenues or expenditures for 2018 or 2019
243	Law Enforcement Mandatory Drug Fine Fund	\$227,460	\$158,717	\$89,974	-30.22%	-43.31%	Decreased fines & forfeitures revenue in 2018 and 2019, increased operating expenditures in 2018 and 2019
245	Probation Services Fund	\$220,512	\$192,600	\$135,509	-12.66%	-29.64%	Using fund balance for operations, operating expenditures increased
246	Termination Pay Fund	\$491,250	\$491,250	\$491,250	0.00%	0.00%	Using fund balance for planned retirements
247	Indigent Driver Alcohol/Treatment	\$35,669	\$31,669	\$27,669	-11.21%	-12.63%	Increased contractual services in 2018 and 2019
248	Enforcement/Education Fund	\$45,933	\$45,033	\$47,868	-1.96%	6.30%	Decreased revenue for 2019 (Fines & Forfeitures), no operating expenditures in 2019
249	Civic Development Fund	\$531,174	\$399,834	\$289,720	-24.73%	-27.54%	Increased revenue (Hotel/Motel Tax), increased operating expenditures
250	Municipal Court Fund	\$138,437	\$119,847	\$14,713	-13.43%	-87.72%	Increased income tax fund transfer (revenue) to this fund in 2018 and 2019, increased operating expenses for 2018 and 2019
251	Police Grant Fund	\$140,701	\$109,435	\$52,885	-22.22%	-51.67%	Increased intergovernmental revenue in 2018 and 2019, increased expenditures for 2018 and 2019
252	Court IDIAM Fund	\$47,850	\$19,350	\$850	-59.56%	-95.61%	Increased contractual services in 2018 and 2019
253	Court Special Projects Fund	\$433,481	\$383,481	\$371,247	-11.53%	-3.19%	Increased contractual services in 2018 and 2019
260	Nuisance Abatement Fund	\$7,484	\$77,484	\$72,484	935.33%	-6.45%	Increased intergovernmental revenue in 2018, increased transfers in 2018 and 2019, increased contractual expenditures in 2018
262	Senior Citizens Levy Fund	\$0	\$0	\$0	0.00%	0.00%	
	Total Special Revenue Funds	\$4,608,197	\$3,950,696	\$2,781,536	-14.27%	-29.59%	

Changes in Ending Balances

Fund #	Fund	Ending Balance 12/31/2017	Ending Balance 12/31/2018	Ending Balance 12/31/2019	Change from 2017 to 2018	Change from 2018 to 2019	Primary Causes of Balance Changes Greater than 10%
<u>Debt Service Funds</u>							
305	General Obligation Bond Retirement	\$27,435	\$169,376	\$134,115	517.37%	-20.82%	Increased rental income in 2018 and 2019, decreased transfer amount in 2019, increased debt service in 2018 and 2019
325	Special Assessment Bond Retirement	\$464,234	\$470,559	\$477,658	1.36%	1.51%	
340	East End/Towne Blvd. TIF	\$232,919	\$88,656	\$13,356	-61.94%	-84.94%	Decrease in revenue for 2018 and 2019, using fund balance to assist with debt payments
345	Downtown TIF	\$9,688	\$10,088	\$9,508	4.13%	-5.75%	Small increase in revenue in 2018 and slight decrease in 2019
350	Aeronca TIF	\$4,457	\$4,421	\$4,385	-0.81%	-0.81%	Increased contractual services for 2018 and 2019
355	Airport/Riverfront TIF	\$8,803	\$9,268	\$10,253	5.28%	10.63%	Small decrease in TIF revenue budgeted in 2018, with increase for 2019, increased contractual services for 2018 and 2019
360	Miller Rd North TIF	\$90,908	\$99,515	\$108,025	9.47%	8.55%	Increased contractual services for 2018 and 2019
370	Towne Mall/Hospital TIF	\$108,237	\$5,017	\$7,792	-95.36%	55.31%	Decreased revenue in 2018 and 2019, using fund balance to assist with debt payments
371	Renaissance N TIF	\$103,855	\$64,355	\$39,880	-38.03%	-38.03%	Decreased revenue in 2018 and 2019, using fund balance to assist with debt payments
372	Renaissance S TIF	\$207,725	\$148,025	\$111,350	-28.74%	-24.78%	Decreased revenue in 2018 and 2019, using fund balance to assist with debt payments, decreased contractual services for 2018, increased again in 2019
375	Greentree Industrial Park TIF	\$301,341	\$276,321	\$242,301	-8.30%	-12.31%	Decreased revenue in 2018, increased contractual services and capital outlay in 2018 and 2019
376	Made Industrial Park TIF	\$1,269	\$1,319	\$1,369	3.94%	3.79%	Increased revenue in 2018 and 2019
377	South Yankee Rd TIF	\$23,571	\$23,751	\$24,106	0.76%	1.49%	
	Total Debt Service Funds	\$1,584,442	\$1,370,671	\$1,184,098	-13.49%	-13.61%	
<u>Capital Projects Funds</u>							
220	Capital Improvements Fund	\$1,080,672	\$1,238,974	\$902,656	14.65%	-27.14%	Capital projects vary yearly, timing of grant reimbursements
481	Downtown Improvements	\$185,760	\$93,061	\$36,576	-49.90%	-60.70%	Increased revenue for 2018 and 2019, increase in contractual services and capital outlay
492	Airport Improvements Fund	\$1	\$575,096	\$575,096	99.99%	0.00%	Increased intergovernmental revenue in 2018 and 2019 due to grants received for capital projects
494	Water Capital Reserve Fund	\$2,067,795	\$2,490,016	\$2,887,237	20.42%	15.95%	Decreased transfer amounts in 2018 and 2019, decreased capital projects in 2018 and 2019
415	Storm Water Capital Reserve Fund	\$1,133,909	\$1,272,728	\$1,489,279	12.24%	17.01%	Increased transfer amounts in 2018 and 2019, decreased capital outlay expenditures in 2018 and 2019
495	Sanitary Sewer Capital Reserve Fund	\$4,780,949	\$5,469,132	\$4,744,122	14.39%	-13.26%	Increased transfer amounts in 2018 and 2019, decreased capital outlay expenditures in 2018 and 2019
498	Computer Replacement Fund	\$1,693,255	\$1,701,182	\$1,530,259	0.47%	-10.05%	Decreased transfer amount and increased interest income revenue in 2018 and 2019, decreased computer and software purchases for 2018 and 2019
499	Property Development Fund	\$218,240	\$199,858	\$112,476	-8.42%	-43.72%	Increased intergovernmental and miscellaneous revenue and increased contractual services in 2019
485	Economic Development Bond Service	\$65,263	\$100,263	\$100,263	53.63%	0.00%	Transfer amount from general fund for debt payment
	Total Capital Projects Funds	\$11,225,844	\$13,140,310	\$12,377,964	17.05%	-5.80%	

Changes in Ending Balances

Fund #	Fund	Ending Balance 12/31/2017	Ending Balance 12/31/2018	Ending Balance 12/31/2019	Change from 2017 to 2018	Change from 2018 to 2019	Primary Causes of Balance Changes Greater than 10%
Enterprise Funds							
510	Water Fund	\$1,534,008	\$1,591,050	\$1,960,991	3.72%	23.25%	Increased charges for services and interest revenue in 2018 and 2019, decreased operating expenditures for 2018 and 2019 due to smaller transfers and decreased debt payment in both 2018 and 2019
515	Storm Water Fund	\$326,741	\$428,434	\$432,358	31.12%	0.92%	Increase in charges for services revenue for both 2018 and 2019, slight decrease in operating expenses and transfer amounts for 2018 and 2019
520	Sewer Fund	\$6,064,184	\$3,640,552	\$2,037,117	-39.97%	-44.04%	Rate changes increased revenue for 2018 and 2019, using balances for increasing expenditures, increased personal services in 2018 and 2019, increased contractual services in 2018 and 2019, increased transfer amounts for 2018 and 2019
525	Airport Fund	\$192,529	\$136,054	\$135,862	-29.33%	-0.14%	Decreased revenue from transfer amount in 2018 with transfer amount increased again in 2019, decreased operating expenses in 2018 and increased operating expenditures in 2019
530	Transit System Fund	\$17,148	\$366	\$9,177	-97.87%	2407.38%	Decreased revenue from transfer amount in 2018 with transfer amount increased again in 2019, increased operating expenses in 2018 and decreased operating expenditures in 2019
546	Wellfield Protection Fund	\$1,621,022	\$1,216,030	\$177,913	-24.98%	-85.37%	Grant revenue and capital projects vary year to year, no grant revenue in 2018 and 2019, increased projects for 2019
555	Solid Waste Disposal Fund	\$339,607	\$319,161	\$292,981	-6.02%	-8.20%	Small increase in revenue charges for services for 2018 and 2019, addition of animal control officer increased expenditures for 2018 and 2019
Total Enterprise Funds		\$10,095,239	\$7,331,647	\$5,046,399	-27.38%	-31.17%	
Internal Service Fund							
605	Municipal Garage Fund	\$7,071,754	\$5,584,135	\$5,849,560	-21.04%	4.75%	Fluctuation of equipment purchases each year, fluctuation of sale of assets, increased operating expenditures
661	Employee Benefits Fund	\$390,298	\$204,727	\$571,516	-47.55%	179.16%	Using fund balance for health costs
Total Internal Service Funds		\$7,462,052	\$5,788,862	\$6,421,076	-22.42%	10.92%	
Trust Funds							
725	Police Pension Fund	\$441,873	\$398,799	\$384,272	-9.75%	-3.64%	Fluctuates according to actual police wages & overtime
726	Fire Pension Fund	\$441,872	\$382,514	\$332,969	-13.43%	-12.95%	Fluctuates according to actual fire wages & overtime
Total Trust Funds		\$883,745	\$781,313	\$717,241	-11.59%	-8.20%	

Changes in Ending Balances

Fund #	Fund	Ending Balance 12/31/2017	Ending Balance 12/31/2018	Ending Balance 12/31/2019	Change from 2017 to 2018	Change from 2018 to 2019	Primary Causes of Balance Changes Greater than 10%
Federal Grant Funds							
254	Home Program Fund	\$19,618	\$19,618	\$19,618	0.00%	0.00%	
429	Community Development Fund	\$34,831	\$34,831	\$34,831	0.00%	0.00%	Using fund balances for expenditures
736	Community Dev. Escrow Fund	\$677,688	\$740,938	\$804,072	9.33%	8.52%	Using fund balances for expenditures
258	Neighborhood Stabilization Program	\$326,345	\$326,345	\$326,345	0.00%	0.00%	
	Total Federal Grant Funds	\$1,058,482	\$1,121,732	\$1,184,866	5.98%	5.63%	
Special Assessment Funds							
876	Main Street Improvements	\$21,793	\$195,793	\$195,793	0.00%	0.00%	
880	Central Ave. Sidewalk, Curb and Gutter	\$3	\$530	\$530	100.00%	0.00%	
881	2018 Sidewalk, Curb and Gutter	\$0	\$0	\$0	0.00%	0.00%	
890	2019 Sidewalk, Curb and Gutter	\$0	\$0	\$0	0.00%	0.00%	
	Total Special Assessments	\$21,796	\$196,323	\$196,323			
	GRAND TOTAL - ALL FUNDS	\$42,697,357	\$38,037,805	\$32,363,561	-10.91%	-14.92%	

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION	FULL TIME					PART TIME/GRANT					ALL EMPLOYEES				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
City Council	1	1	1	1	1	2.0	2.0	1.0	1.0	1.0	3.0	3.0	2.0	2.0	2.0
City Manager															
City Manager's Office	3	2	2	2	2						3.0	2.0	2.0	2.0	2.0
Civic Development		1										1.0			
Total City's Manager's Office	3	3	2	2	2						3.0	3.0	2.0	2.0	2.0
Administrative Services															
Administration					2										2.0
Building Inspection	3	4	5	5	5						3.0	4.0	5.0	5.0	5.0
Building Maintenance	3	3	3	3	3						3.0	3.0	3.0	3.0	3.0
Community Revitalization Admin.	1	1	1	1							1.0	1.0	1.0	1.0	
Community Development			0.5	0.5		6.0	7.0	7.0	6.0		6.0	7.0	7.5	6.5	
Law	5	5	5	5	4	0.5	0.5	0.5	0.5	0.5	5.5	5.5	5.5	5.5	4.5
Human Resources	1	1	2	3	3	1.8	1.2	1.0	0.7	0.7	2.8	2.2	3.0	3.7	3.7
Litter and Waste Collection	1		0.5	0.5	0.5						1.0	0.0	0.5	0.5	0.5
Transit	4	4	4	4	2	6.8	6.8	6.8	6.8	6.8	10.8	10.8	10.8	10.8	8.8
Total Administrative Services	18	18	21	22	19.5	15.1	15.5	15.3	14.0	8.0	33.1	33.5	36.3	36.0	27.5
Public Safety															
Public Safety Admin	1	1	1								1.0	1.0	1.0		
Fire Administration	3	3	3	3	3						3.0	3.0	3.0	3.0	3.0
Fire Operations	60	60	63	60	72			12.0	12.0		60.0	60.0	75.0	72.0	72.0
Fire Training/Prevention	2	2	2	5	5						2.0	2.0	2.0	5.0	5.0
Criminal Investigation	14	15	20	13	12						14.0	15.0	20.0	13.0	12.0
Narcotics				7	7									7.0	7.0
Jail Management	12	13	12	12	12	1.2	1.2	1.2	1.2	1.2	13.2	14.2	13.2	13.2	13.2
Police Administration	4	4	4	4	5.5					4.0	4.0	4.0	4.0	4.0	9.5
Police & Fire Dispatch	13	15	15	15	16						13.0	15.0	15.0	15.0	16.0
Police Services	5	5	5	5	5						5.0	5.0	5.0	5.0	5.0
Uniform Patrol	51	51	48	49	49						51.0	51.0	48.0	49.0	49.0
Total Public Safety	165	169	173	173	186.5	1.2	1.2	13.2	13.2	5.2	166.2	170.2	186.2	186.2	191.7
Economic Development															
Planning	1	2	2	2	2						1.0	2.0	2.0	2.0	2.0
Economic Development	4	4	4	4	4						4.0	4.0	4.0	4.0	4.0
Communications			1	1	1								1.0	1.0	1.0
Total Economic Development	5	6	7	7	7						5.0	6.0	7.0	7.0	7.0

PERSONNEL COUNT BY DEPARTMENT

DEPARTMENT/DIVISION	FULL TIME					PART TIME/GRANT					ALL EMPLOYEES				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Health Department	3	4	5	5	5	1.5	1.0	1.0	1.0	1.5	4.5	5.0	6.0	6.0	6.5
Finance Department															
City Income Tax	6	8	8	8	8	2.4					8.4	8.0	8.0	8.0	8.0
Finance Administration	2	2	2	2	2						2.0	2.0	2.0	2.0	2.0
Purchasing					1	0.7	0.7	0.7	0.7		0.7	0.7	0.7	0.7	1.0
Sewer Administration	4	4	4	4	4						4.0	4.0	4.0	4.0	4.0
Treasury	3	3	3	3	3						3.0	3.0	3.0	3.0	3.0
Water Administration	4	4	4	4	4						4.0	4.0	4.0	4.0	4.0
Total Finance Department	19	21	21	21	22	3.1	0.7	0.7	0.7	0.0	22.1	21.7	21.7	21.7	22.0
Information Systems	5	5	6	6	5	0.3				0.8	5.3	5.0	6.0	6.0	5.8
Municipal Court															
Municipal Court	20	20	20	20	20	1.5	1.5	1.5	1.5	1.5	21.5	21.5	21.5	21.5	21.5
Court Special Projects					1										1.0
Probation	1	1	1	1	1						1.0	1.0	1.0	1.0	1.0
Total Municipal Court	21	21	21	21	22	1.5	1.5	1.5	1.5	1.5	22.5	22.5	22.5	22.5	23.5
Public Works & Utilities															
Electronic Maintenance	2	2	2	2	2	0.7	0.7	0.7	1.3	1.3	2.7	2.7	2.7	3.3	3.3
Engineering	4.5	4.5	3.5	3.5	3.5						4.5	4.5	3.5	3.5	3.5
Grounds Maintenance	2	2	2.5	2.5	2.5	0.2	0.2	0.2	0.2	0.2	2.2	2.2	2.7	2.7	2.7
Municipal Garage	7	7	7	7	7						7.0	7.0	7.0	7.0	7.0
Parks Maintenance	6	6	6	6	6	0.2	0.7	1.2	1.2	1.2	6.2	6.7	7.2	7.2	7.2
Public Works & Utilities Admin.	4	5	5	5	6						4.0	5.0	5.0	5.0	6.0
Sewer Maintenance	10	10	10	10	10						10.0	10.0	10.0	10.0	10.0
Storm Water Maintenance	8.5	8.5	9	9	9			0.5	0.5	0.5	8.5	8.5	9.5	9.5	9.5
Street Maintenance	12	12	12	12	12			0.2	0.2	0.2	12.0	12.0	12.2	12.2	12.2
Wastewater Treatment	17	17	17	16	16				0.9	0.9	17.0	17.0	17.0	16.9	16.9
Water Treatment	12	12	12	12	12	0.6	0.6	0.6	0.6	0.6	12.6	12.6	12.6	12.6	12.6
Water Maintenance	15	15	15	15	15		0.2	0.2	0.2	0.2	15.0	15.2	15.2	15.2	15.2
Total Public Works & Utilities	100	101	101	100	101	1.6	2.4	3.6	5.1	5.1	101.6	103.4	104.6	105.1	106.1
TOTAL PERSONNEL	340	349	358	358	371	26.3	24.2	36.3	36.5	23.1	366.3	373.2	394.3	394.5	394.1

PERSONNEL HISTORY

There are 371 full time employees budgeted for 2019. This number is up from 358 in 2018. There have been new positions added, both full time and part time positions eliminated and one part time position that became full time. Twelve previously grant funded positions are now included in the full time employee total. The City employee count is separated by full time employees and part time/grant employees. The part time/grant employees total 23.1. Although there were many personnel changes, the 2019 full time equivalent or all employees total is 394.1, versus the 2018 total of 394.5.

City Manager's Office

Communications intern position, a position that was created as a two year trial, was added to the City Manager's Office in 2015. In 2016, this position was transferred to the Civic Development Fund. In 2017, Communications became a division of the Economic Development Department. In July 2017, the position of Communications Intern was evaluated and changed to "Communications Coordinator" and will remain a division of the Economic Development Department. The Executive Assistant position was changed to an Administrative Assistant in 2009. In 2019, the position of Executive Assistant has been reinstated.

Department of Administrative Services

The Department of Administrative Services is a new department for 2019. This department was formed to continue the federally funded community environment programs that were previously overseen by the now eliminated Community Revitalization Department, Community Revitalization Admin Division and Community Development Division. Four Housing Code Specialists and one Animal Control Officer were transferred from the now eliminated Community Development Division to Police Administration in the Division of Police. Both the HUD Program Administrator and an Administrative Assistant position were eliminated. The Community Revitalization Director position was also eliminated. This newly formed Department of Administrative Services will also include the following divisions:

- Administration – The Administration Division is a new division that will oversee the federally funded community environment programs, and will have two newly created positions of Administrative Services Director and Paralegal.
- Law Division – The Law Department that housed the Law Division and Human Resources Division is now a division of the newly formed Department of Administrative Services. A vacant position of Assistant Law Director was cut from the budget beginning in 2012. In 2015, a staff attorney was added. In 2017, the part time Victim's Advocate Volunteer Coordinator position was privatized and is no longer a City held position. The 2018 budget saw several changes in personnel. The Law Director position was eliminated through attrition and the Assistant Law Directors were reclassified to become "General Counsel". There was also the addition of one General Counsel position as well as one new part time position added as "Special Counsel". The 2019 budget will see the elimination of one General Counsel position and the reclassification of the Administrative Assistant to Paralegal.
- Human Resources Division – Human Resources has volleyed with full time, part time, and contract employees since 2012. One full time Human Resources Specialist was added in 2017. Another full time Human Resources Specialist was added in 2018. One part time Human Resources Specialist was eliminated through attrition in 2019. The Human Resources Division will now consist of one part time Human Resources Specialist, two full time Human Resources Specialists, and one full time Human Resources Clerk in 2019.
- Transit - Upon retirement of the Transit supervisor in 2013, the Transit Division's daily operation was managed by the Butler County Regional Metro Authority. This merger allowed the supervisor position to be eliminated along with the Lead Bus Driver position. In 2019, two full time Bus Driver positions have been eliminated through attrition.

PERSONNEL HISTORY

- Building Inspection – In 2010, three Building Inspectors were cut due to the local economy and lowered construction projects, one Building Inspector was added back in 2015 and one Field Inspector position was added in 2016 due to more local construction projects. Another Field Inspector position was added in 2017.
- Building Maintenance – Building maintenance has three employees; Facilities Maintenance Supervisor, Building Maintenance Technician, and Building Cleaner. The Building Maintenance Division is responsible for maintaining, repairing cleaning, building projects, snow/ice removal, etc.

Public Safety

In 2014, Public Safety was restructured with the addition of a Director and an Assistant Fire Chief and Assistant Police Chief and fifteen less employees due to budget constraints – eight firefighters and seven patrol officers. In 2016, four positions were added back, two dispatchers due to increased duties, one patrol officer, and one correction officer. There was the addition of one Patrol Officer and three Firefighter EMT positions in the 2017 budget. These Firefighter EMT positions are in addition to the twelve grant funded Firefighter EMT positions added in 2016 and 2017. In 2018 three veteran Firefighter Paramedics were promoted to Lieutenant and moved from Fire Operations to Fire Training/Prevention to fill the need for additional administrative help. The position of Public Safety Director was eliminated in 2017 and 2018 will see the addition of one Patrol Officer. The Assistant Police Chief position was eliminated in 2017 and four Police Lieutenant Positions were reclassified to become Deputy Police Chiefs in 2018. Both the Public Safety Director and the Assistant Police Chief positions were eliminated through attrition. For 2019, the twelve previously grant funded Firefighter EMT positions will remain in the budget without the guarantee of grant revenue reimbursement. The City will reapply for the Staffing for Adequate Fire and Emergency Response (SAFER) Grant in December 2018. There will be the addition of one new Dispatcher and one new Administrative Assistant. With the restructuring of the now eliminated Community Development Division, four Housing Code Specialists and one Animal Control Officer are now added to Police Administration.

Economic Development

This department had two full time employees as of 2009, an Economic Development Director and an Assistant Economic Development Director. An Administrative Assistant was transferred from Planning in 2014 and an additional Assistant Economic Development Director was added in 2015. The Communications Division was added to the Economic Development Department in 2017, bringing the Communications Intern from the City Manager's Department and adding that position to the General Fund. In June 2017, the Communications Intern position was evaluated and changed to Communications Coordinator. This position will be renamed Communications Manager in 2019. Communications will remain a division of Economic Development and is now funded by the General Fund. In 2018, the City Planner and Zoning Administrator were transferred from Community Revitalization to Economic Development. In 2019, the City Planner position is renamed Planning Director.

Health Department

Two full time employees have been eliminated, one in 2009 and one in 2012. A full time sanitarian was added in 2016 to expand services. In 2017, there was an addition of one Vital Statistics Deputy Registrar position. An existing Part Time Administrative Assistant Position is changing to a Full Time position in

PERSONNEL HISTORY

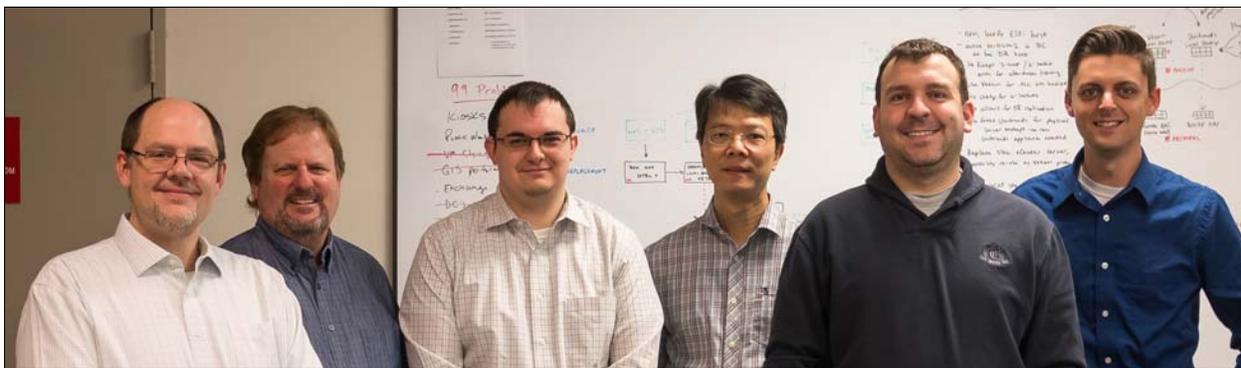
2018 along with the shift of a Full Time Vital Statistics Deputy Registrar becoming Part Time. Changes for 2019 include the addition of a new part time Director of Nursing position and the reclassification of the Administrative Assistant to PHAB Coordinator.

Finance Department

The full time purchasing agent became a part time employee in 2007. In 2016, the Information Systems Division left the Finance Department and became a department now answering to the City Manager along with all other departments. The purchasing agent became a full time position in August 2018.

Information Systems

One position from the Information Systems Division was laid off in 2013 to help alleviate financial constraints. The addition of one Computer Programmer/Analyst position was added to Information Systems to assist with new software implementation in tax, future implementation in public safety, and increased web presence communications needs in 2014. In 2015, one new position of Computer Technician was added to assist in the daily operations of the City staff. In 2016, Information Systems Division left the Finance Department, becoming an independent department now answering directly to the City Manager along with all other departments. In 2017, a full time Chief Engineering Technician position was transferred from the Public Works Engineering Division to Information Systems. This position was reduced to part time in 2018 and was renamed GIS Administrator.

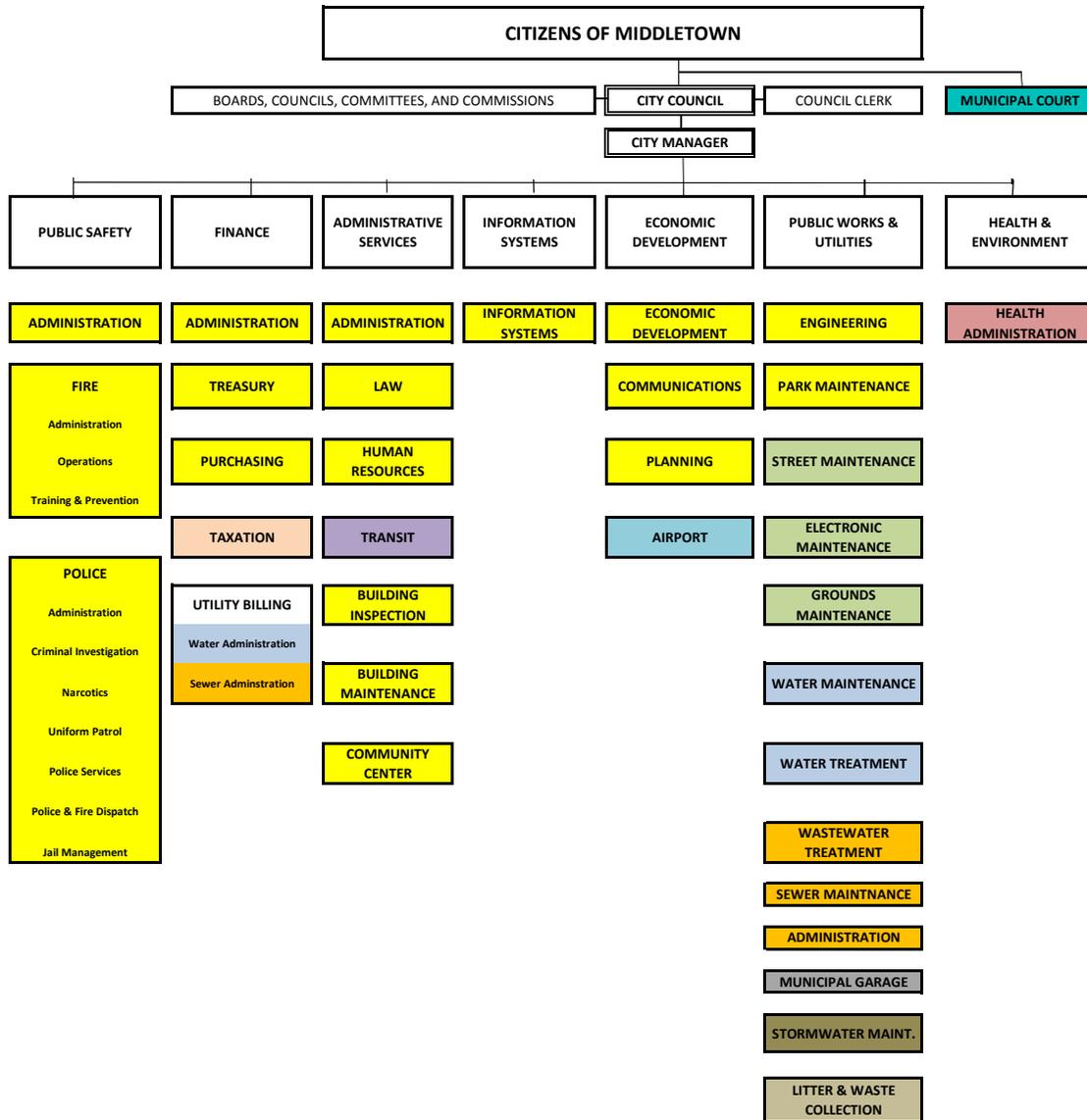


Information Systems Department Personnel

Public Works Department

Wastewater Treatment Plant Manager position changed from full time to a newly created part time position in 2016. Electronic Maintenance added a part time Senior Electronics position in early 2017. The addition of the “Transform Middletown” crew of seasonal positions that were added in 2016 have remained in the 2017, 2018 and now 2019 budgets. The Grounds Maintenance Supervisor was added in 2017. The Grounds, Streets, Parks and Storm Water Maintenance Divisions will retain all seasonal positions in 2019. The 2019 budget will also see the addition of a Natural Resources Coordinator position to the Public Works and Utilities Admin division.

CITY OF MIDDLETOWN 2019 ORGANIZATIONAL CHART



Yellow Highlight = General Fund (Major Fund)
Peach Highlight = Income Tax Fund (Major Fund)
Green Highlight = Auto & Gas Tax Fund
Pink Highlight = Health & Environment Fund
Teal Highlight = Municipal Court Fund
Light Blue Highlight = Water Fund
Dark Tan Highlight = Storm Water Fund
Orange Highlight = Sewer Fund
Aqua Highlight = Airport Fund
Purple Highlight = Transit Fund
Light Tan Highlight = Solid Waste Fund
Gray Highlight = Municipal Garage Fund

OPERATING FUNDS

Organizational Chart Fund Descriptions

General Fund (Major Fund)

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

City Income Tax Fund (Major Fund)

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

Auto and Gas Tax Fund

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

Health Fund

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

Municipal Court Fund

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

has jurisdiction in civil and misdemeanor criminal cases as well as preliminary hearings of felony cases.

Water Fund

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

Storm Water Fund

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

Sewer Fund

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

Airport Fund

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

buildings at the airport from a privately owned company.

Transit System Fund

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

Solid Waste Disposal Fund

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

Municipal Garage Fund

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

OTHER FUND DESCRIPTIONS

Other Funds - by Departments

DEPARTMENT OF PUBLIC SAFETY:

Emergency Services Fund (EMS) Medical

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

Law Enforcement Trust Fund

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

Mandatory Drug Fine Fund

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

Enforcement/Education Fund

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

Police Grant Fund

To account for grant funds awarded to the Police Division by outside sources. The grants anticipated in 2019 will be used for

overtime of patrol officers for visibility traffic enforcement.

MUNICIPAL COURT:

Court Computerization Fund

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

Court Indigent Driver Interlock and Alcohol Monitoring Fund (IDIAM)

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

Court Special Projects Fund

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

Probation Services Fund

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

Indigent Driver Alcohol Treatment

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

ECONOMIC DEVELOPMENT:

Civic Development Fund

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

Urban Development Action Grant Fund (UDAG)

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

Property Development Fund

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

Downtown Improvements Fund

This fund accounts for the expenditures connected with the downtown area and the

OTHER FUND DESCRIPTIONS

Other Funds - by Departments

City's economic development efforts.

Economic Development Bond Service

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

ADMINISTRATIVE SERVICES DEPARTMENT:

Nuisance Abatement Fund

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

Community Development Fund

This grant funds activities including both traditional redevelopment projects and economic development activities through the Office of Community Planning and Development of the U.S. Department of Housing and Urban Development. Specific programs slated for 2014 are emergency housing rehabilitation and code enforcement.

Funding is also designated for local programs such as fair housing and sponsoring of neighborhood volunteer improvement programs.

Community Development Escrow Fund

Established to account for loan repayments from property owners who received grants through the City's Community Development Block Grant. Expenditures are targeted for nuisance and property abatement measures in targeted areas.

Neighborhood Stabilization Program Fund (NSP)

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

HOME Program

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

PUBLIC WORKS AND UTILITIES DEPARTMENT:

Well Field Protection Fund

Accounts for the revenues of the well field protection fee. The expenditures in this fund include management of the well field, water well network (sampling and reporting to Ohio Environmental Protection Agency), and reserve funds for emergency response and risk management to assist businesses in the well field protection zone with the best management practices.

FINANCE DEPARTMENT:

Computer Replacement Fund

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

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

DEPARTMENT	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
ADMINISTRATIVE SERVICES	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.

The City of Middletown’s finances are reported in funds, while the organizational structure consists of departments that perform the many various duties necessary to maintain day to day operations. The following table shows the relationship of the departments to the funds that support the departments.

<u>Fund</u>	<u>Department/Division</u>	<u>Fund</u>	<u>Department/Division</u>	<u>Fund</u>	<u>Department/Division</u>	
* 100 General Fund	101 City Council	240 Court Computerization Fund	242 Law Enforcement Trust Fund 243 Mandatory Drug Fine Fund 245 Probation Services Fund 246 Termination Pay Fund 247 Indigent Driver Alcohol/Treatment Fund 248 Enforcement/Education Fund 249 Civic Development Fund 250 Municipal Court Fund 251 Police Grant Fund 252 Court IDIAM Fund 253 Court Special Projects Fund 260 Nuisance Abatement Fund 262 Senior Citizens Levy Fund	515 Storm Water Fund	461 Storm Water Maintenance 902 Admin Support 915 Transfers Out	
	111 City Manager	305 General Obligation Bond Retirement Fund		520 Sewer Fund		580 Admin 581 Waste Water Treatment 582 Sewer Maintenance 583 Public Works Admin & Utility 901 Debt Service 902 Admin Support 915 Transfers Out
	131 Finance Admin	325 Special Assessment Bond Retirement Fund		525 Airport Fund		
	132 Treasury	340 East End/Towne Blvd Tax Increment Fund		530 Transit Fund		
	136 Information Systems	345 Downtown Tax Increment Fund		546 Wellfield Protection Fund	555 Solid Waste Fund 901 Debt Service 902 Admin Support 905 Litter & Waste Collection 990 Solid Waste	
	137 Purchasing	350 Aeronca Tax Increment Fund		605 Municipal Garage Fund		
	142 Human Resources	355 Airport/Riverfront Tax Increment Fund		661 Employee Benefits Fund		
	150 Law	360 Miller Road N Tax Increment Fund		725 Police Relief & Pension Fund		
	162 Planning	370 Towne Mall/Hospital Tax Increment Fund		726 Fire Relief & Pension Fund		
	163 Community Development	371 Renaissance N Tax Increment Fund		254 HOME Program Fund		
	164 Economic Development	372 Renaissance S Tax Increment Fund		258 Neighborhood Stabilization Program Fund		
	165 Communications	375 Greentree Industrial Park Tax Increment Fund		429 Community Development Act 1974 Fund		
	209 Public Safety Admin	376 Made Industrial Park Tax Increment Fund	736 Community Development Act Escrow Fund			
	211 Fire Admin	377 South Yankee Rd Tax Increment Fund				
	212 Fire Operations	220 Capital Improvement Fund				
	213 Fire Training/Prevention	415 Storm Water Capital Reserve Fund				
	221 Police Admin	481 Downtown Improvements Fund				
	223 Narcotics	485 Economic Development Bond Fund				
	222 Criminal Investigation	492 Airport Improvement Fund				
	224 Uniform Patrol	494 Water Capital Reserve Fund				
	225 Police Services	495 Sewer Capital Reserve Fund				
	226 Police/Fire Dispatch	498 Computer Replacement Fund				
	229 Jail Management	499 Property Development Fund				
	260 Building Inspection	876 Main Street Improvements/Special Assessment Fund				
	261 Building Maintenance	880 Central Ave Sidewalk, Curb & Gutter Fund				
	409 Administration	881 2018 Sidewalk, Curb & Gutter Program Fund				
	410 Community Revitalization Admin	885 2017 Sidewalk, Curb & Gutter Program Fund				
	411 Community Center	510 Water Fund				
	413 Recreation	560 Admin				
	512 Engineering	561 Water Treatment				
	542 Parks Maintenance	562 Water Maintenance				
	590 Street Lighting	901 Debt Service				
	911 Non-Departmental	902 Admin Support				
	915 Transfers Out	915 Transfers Out				
	200 Public Safety Levy Fund					
	210 Auto & Gas Tax Fund					
	524 Electronics Maintenance					
	541 Streets Maintenance					
	543 Grounds Maintenance					
	215 Conservancy Fund					
	228 Health Fund					
	450 Admin					
229 EMS Fund						
* 230 City Income Tax Fund						
133 Taxation						
915 Transfers Out						
238 UDAG Fund						

* Denotes Major Fund
General Fund
Special Revenue Fund
Debt Service Fund
Capital Improvement Fund
Special Assessment Fund
Enterprise Fund
Internal Service Fund
Trust Fund
Federal Grant Fund

Table 2.16 Fund Support for Departments/Divisions

SECTION 3
GENERAL FUND

GENERAL FUND REVENUES

DEFINITION OF GENERAL FUND

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

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.

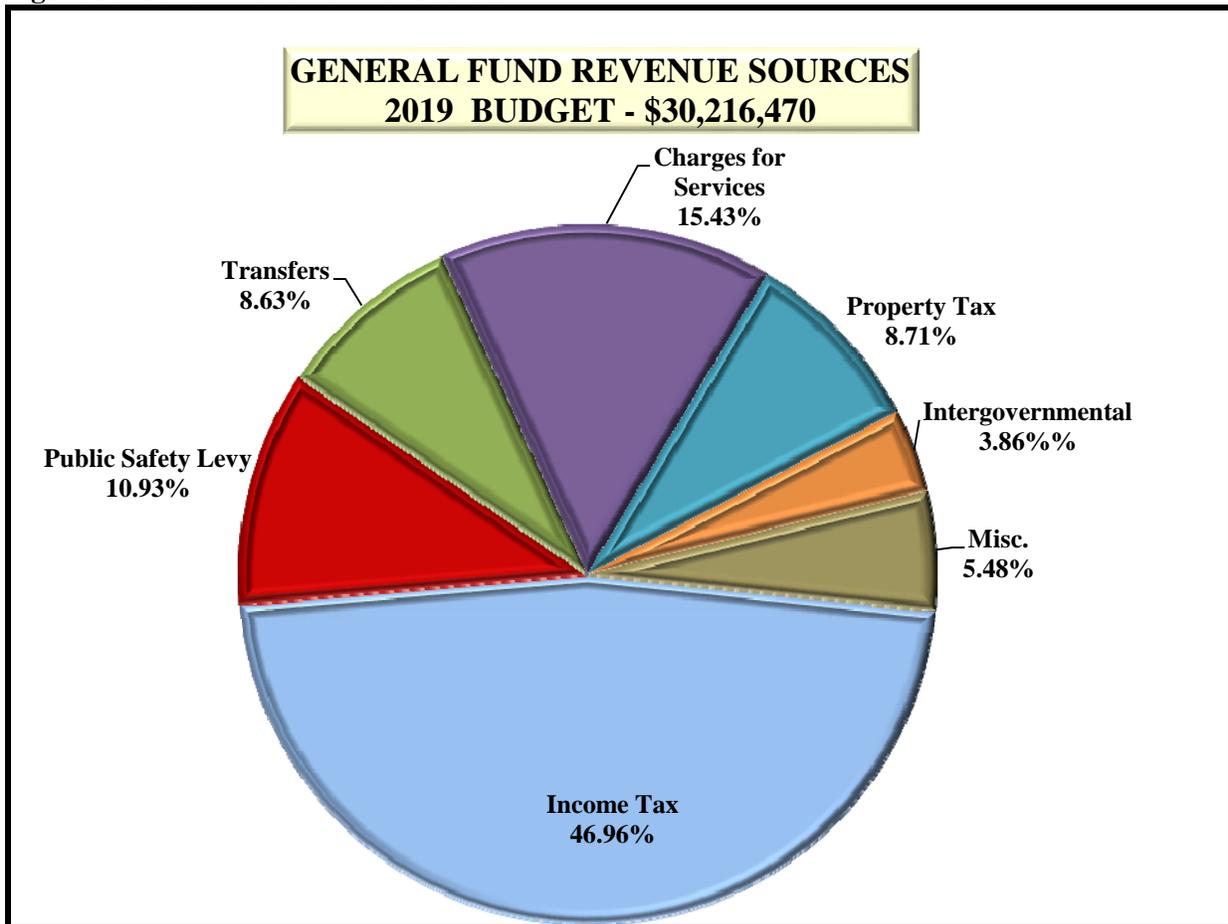
REVENUES

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

Revenue Assumptions

Fiscal year 2019 revenue estimates are based on known revenue sources such as property taxes and leases, current economic conditions and policies as well as historical trend. Historical trend is based on the period of the past three years. Revenue is monitored on a monthly basis throughout the year.

Figure 3.1 General Fund Revenue Sources



GENERAL FUND SOURCES OF REVENUE							
Revenue Source	2015	2016	2017	2018	2019	Increase or Decrease	
	Actual	Actual	Actual	Budget	Budget	\$	%
Income Tax Transfer	\$12,767,899	\$12,430,437	\$15,002,000	\$13,733,213	\$14,190,000	456,787	3.3%
Public Safety Levy Transfer	3,025,000	3,265,000	3,396,694	3,245,000	3,301,000	56,000	1.7%
Property Tax	2,526,564	2,496,401	2,450,335	2,579,431	2,631,020	51,589	2.0%
Intergovernmental	1,289,943	1,239,484	1,849,784	2,411,996	1,166,202	(1,245,794)	-51.6%
Charges for Services	4,244,017	4,456,673	4,453,777	4,615,419	4,661,573	46,154	1.0%
Miscellaneous	1,234,846	1,657,085	1,715,251	1,549,219	1,564,711	15,492	1.0%
Interest	<u>64,598</u>	<u>70,003</u>	<u>72,145</u>	<u>85,660</u>	<u>92,627</u>	<u>6,967</u>	<u>8.1%</u>
Subtotal	\$25,152,867	\$25,615,083	\$28,939,986	\$28,219,938	\$27,607,133	(612,805)	-2.2%
Transfers-In	<u>\$1,767,091</u>	<u>\$2,763,407</u>	<u>\$2,485,612</u>	<u>\$2,602,788</u>	<u>\$2,609,337</u>	<u>6,549</u>	<u>0.3%</u>
Total	\$26,919,958	\$28,378,490	\$31,425,598	\$30,822,726	\$30,216,470	(606,256)	-1.9%

Table 3.1 General Fund Revenue Comparison by Category

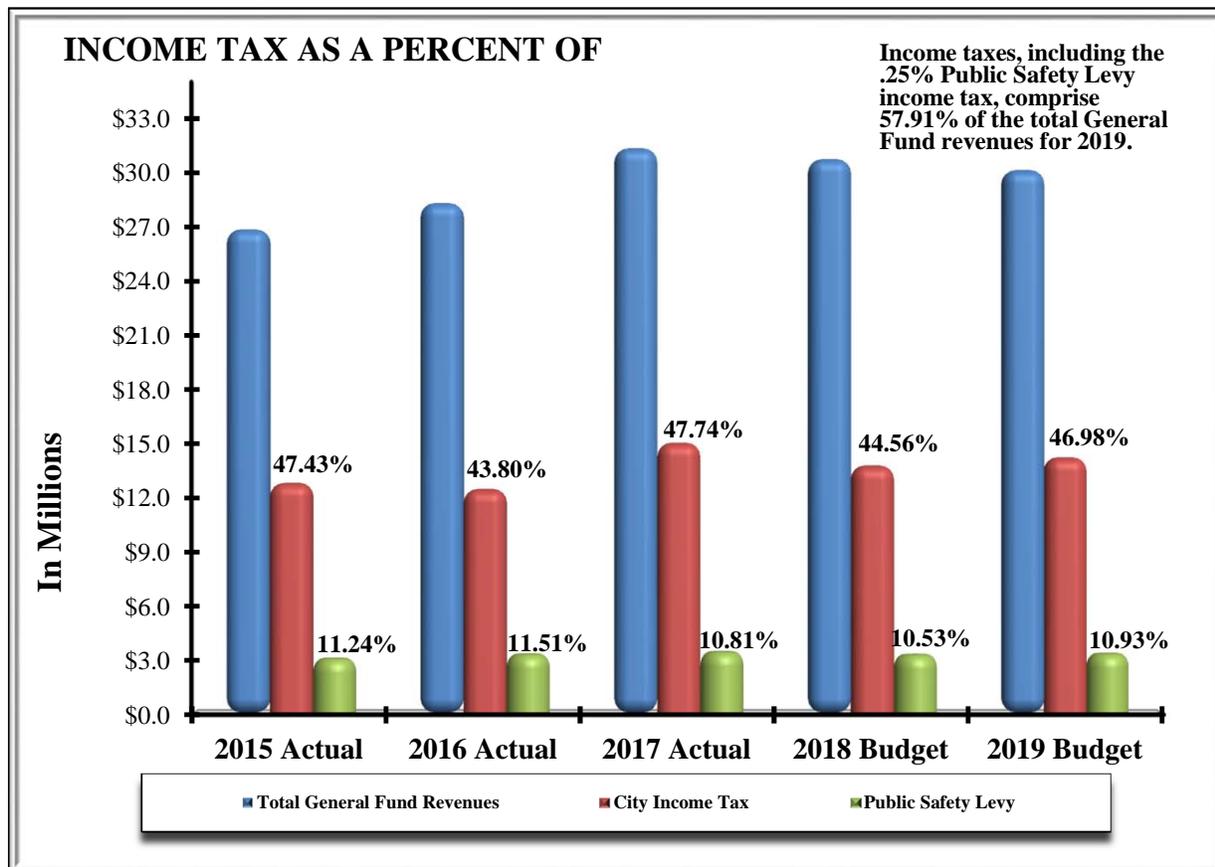


Figure 3.2 Income tax as a percent of General Fund Revenues

GENERAL FUND REVENUES

City Income Tax

City income tax revenues account for 46.96% of the projected 2019 General Fund revenues (Figure 3.1); 57.89% collectively with the Public Safety Levy income tax.

Public Safety Levy

In 2007, the citizens passed a Public Safety Levy of an additional ¼% income tax for the period of five years. A special election in 2012 renewed this levy permanently. This additional income tax is accounted for in the Public Safety Levy Fund. These funds are transferred to the General Fund to support public safety.

Charges for Services

Charges for services represent 15.43% of the total General Fund revenues for 2019. Charges for services include building inspection fees, plan review fees, zoning compliance certificate fees, emergency medical service fees, burglar alarm fees, jail commissary services, and administrative services.

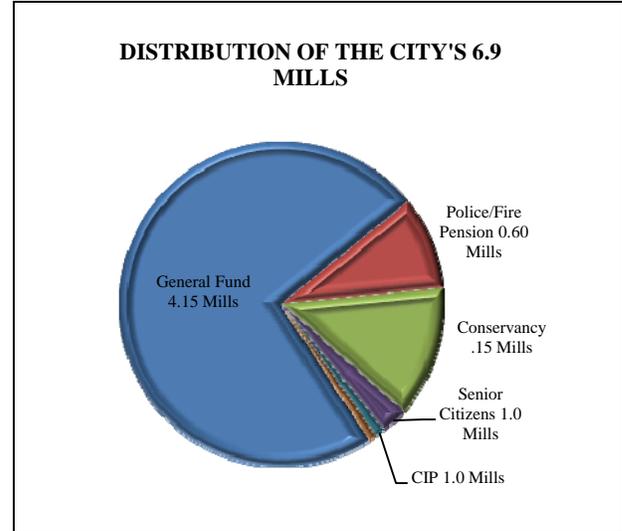


Figure 3.4 Property Tax Distribution of the City's Share

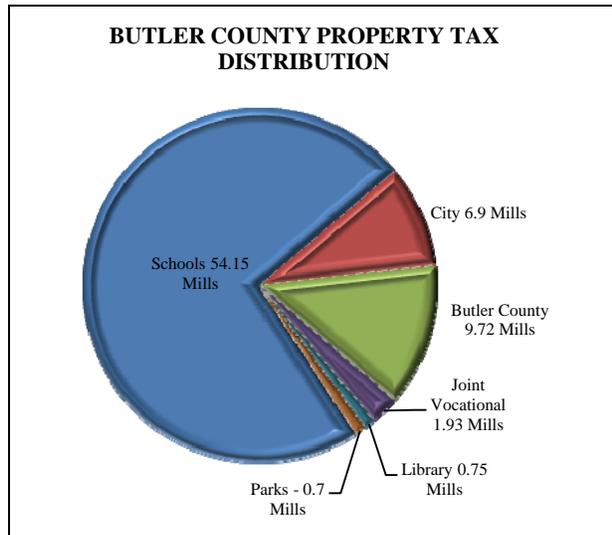


Figure 3.3 Butler County Property Tax Distribution

Property Tax

The majority of all property taxes go to the General Fund and accounts for 8.71% of this fund's revenue.

Intergovernmental

Intergovernmental revenue include liquor and cigarette taxes, state and federal grants, as well as local government fund money remitted by the State of Ohio. This revenue type can vary from year to year due to changes in grants and State policies. Intergovernmental revenues represent 3.86% of the total General Fund revenue.

Miscellaneous

Miscellaneous revenues account for 5.48% of total General Fund revenues. Among these revenues are reimbursements, sale of surplus items, telephone franchise fees, cable television franchise fees.

Interest

Interest is expected to represent less than 0.1% of General Fund revenues in 2019.

Transfers-In

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

GENERAL FUND EXPENDITURES



General Fund Appropriations

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



EXPENDITURES

Expenditures are separated by department and/or division and then by category. A summary for each is listed with the actual 2017 expenditures as well as dollar and percentage comparisons between 2018 and 2019 budgets.

A summary by department/division is given on the following page. The graph on the following page illustrates the percentage of the General Fund that each department expends. Public safety (Police, Fire, and Public Safety Administration) has the largest amount of expenditures at 68.51% 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 \$32,118,663 for 2019, a 0.3% decrease from the 2018 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	2017 Actual	2018 Budget	2019 Budget	Increase/Decrease	
				\$	%
City Council	\$160,411	\$151,677	\$157,732	\$6,055	4.0%
City Manager	338,229	467,615	476,163	8,548	1.8%
Finance Department	467,977	532,881	579,796	46,915	8.8%
Information Systems	649,745	719,676	717,267	(2,409)	-0.3%
Administrative Services	1,765,665	2,226,614	2,356,692	130,078	5.8%
Economic Development	744,415	1,112,962	1,139,679	26,717	2.4%
Public Safety Administration	11,055	0	0	0	100.0%
Division of Fire	8,923,297	10,120,001	9,855,599	(264,402)	-2.6%
Division of Police	11,426,396	12,163,405	12,566,276	402,871	3.3%
Community Revitalization	547,775	589,406	41,800	(547,606)	-92.9%
Public Works & Utilities	2,202,325	2,001,635	2,030,865	29,230	1.5%
Non-Departmental	1,569,232	1,621,945	1,668,201	46,256	2.9%
Subtotal	28,806,521	31,707,817	31,590,070	(\$117,747)	-0.4%
Transfers	1,366,957	516,218	528,593	12,375	2.4%
Total	\$30,173,478	\$32,224,035	\$32,118,663	-\$105,372	-0.3%

Table 3.2 Department expenditures 2017-2019

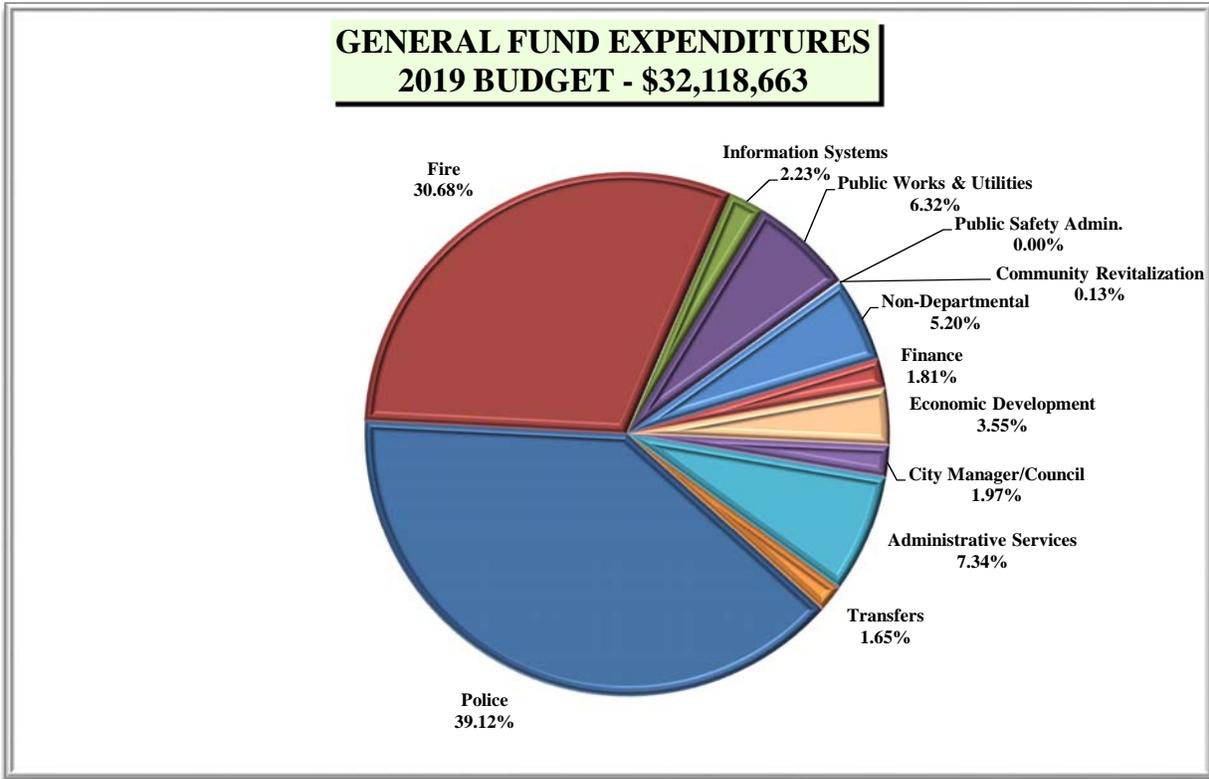


Figure 3.5 General Fund expenditures by department for 2019

GENERAL FUND EXPENDITURES CATEGORY SUMMARY							
Category	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Increase/Decrease	
						\$	%
Personal Services	\$21,463,983	\$21,549,347	\$22,463,972	\$24,381,834	\$24,720,724	\$338,890	1.4%
Contractual Services	4,368,938	4,474,633	4,983,257	5,318,760	5,270,080	(48,680)	-0.9%
Commodities	592,933	595,114	550,395	973,679	577,249	(396,430)	-40.7%
Capital Outlay	705,432	730,374	808,898	1,033,544	1,022,017	(11,527)	-1.1%
Subtotal	27,131,287	27,349,469	28,806,521	31,707,817	31,590,070	(117,747)	-0.4%
Transfers-Out	1,000,000	758,118	886,668	516,218	528,593	12,375	2.4%
Loans	2,995,500	(77,475)	480,289	0	0	0	
Total	\$31,126,787	\$28,030,112	\$30,173,478	\$32,224,035	\$32,118,663	(\$105,372)	-0.3%

Table 3.3 General Fund expenditure by category

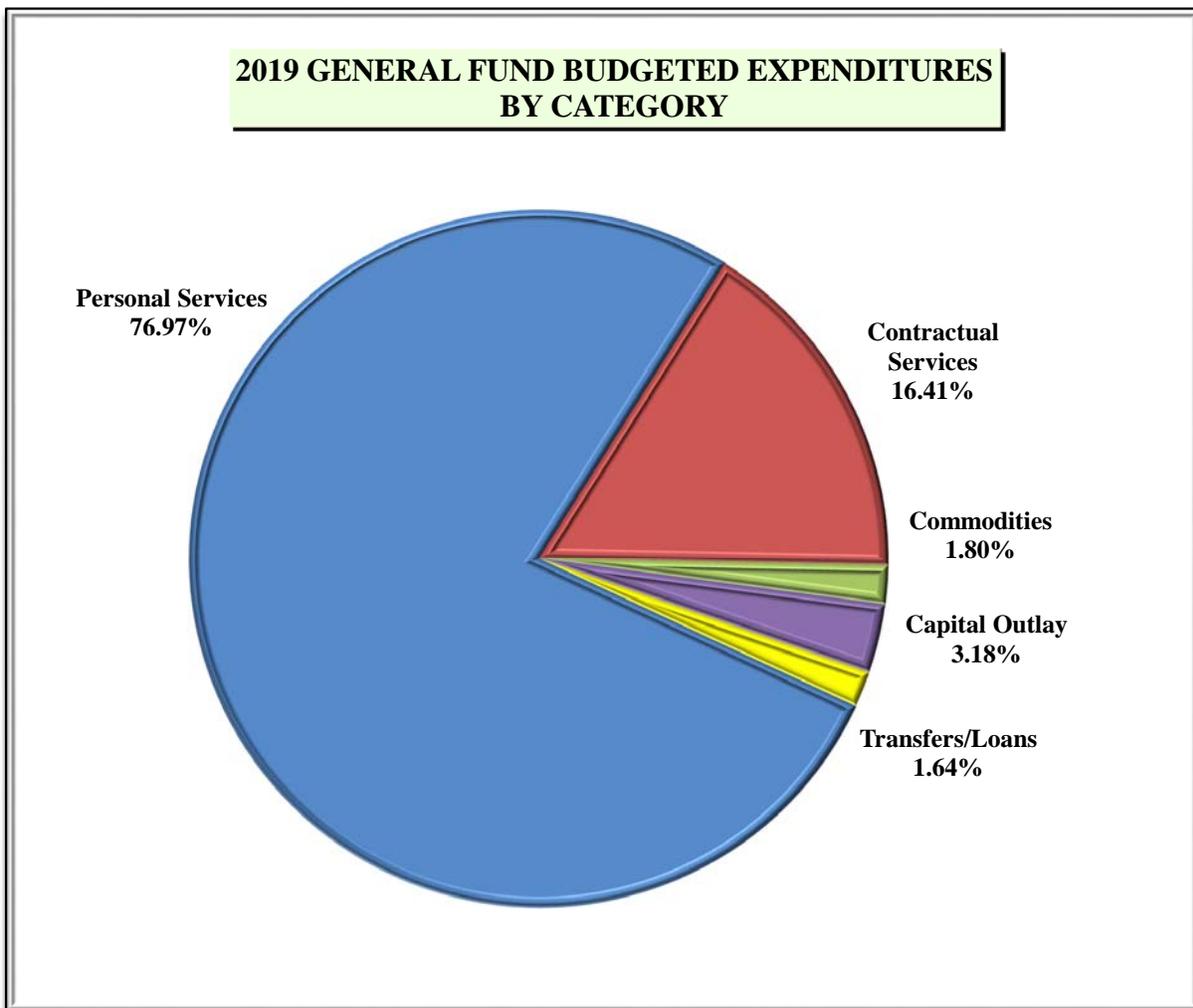


Figure 3.6 General Fund budget by category

GENERAL FUND EXPENDITURES BY CATEGORY

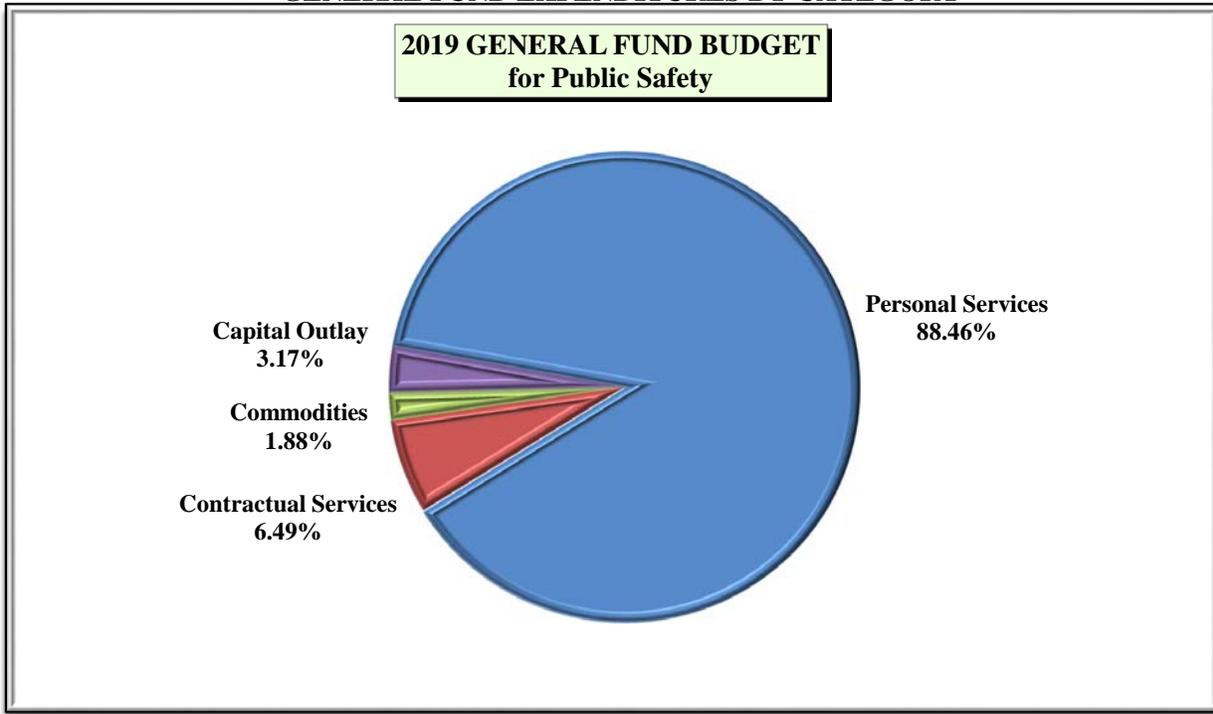


Figure 3.7 General Fund Budget - Public Safety Expenditures

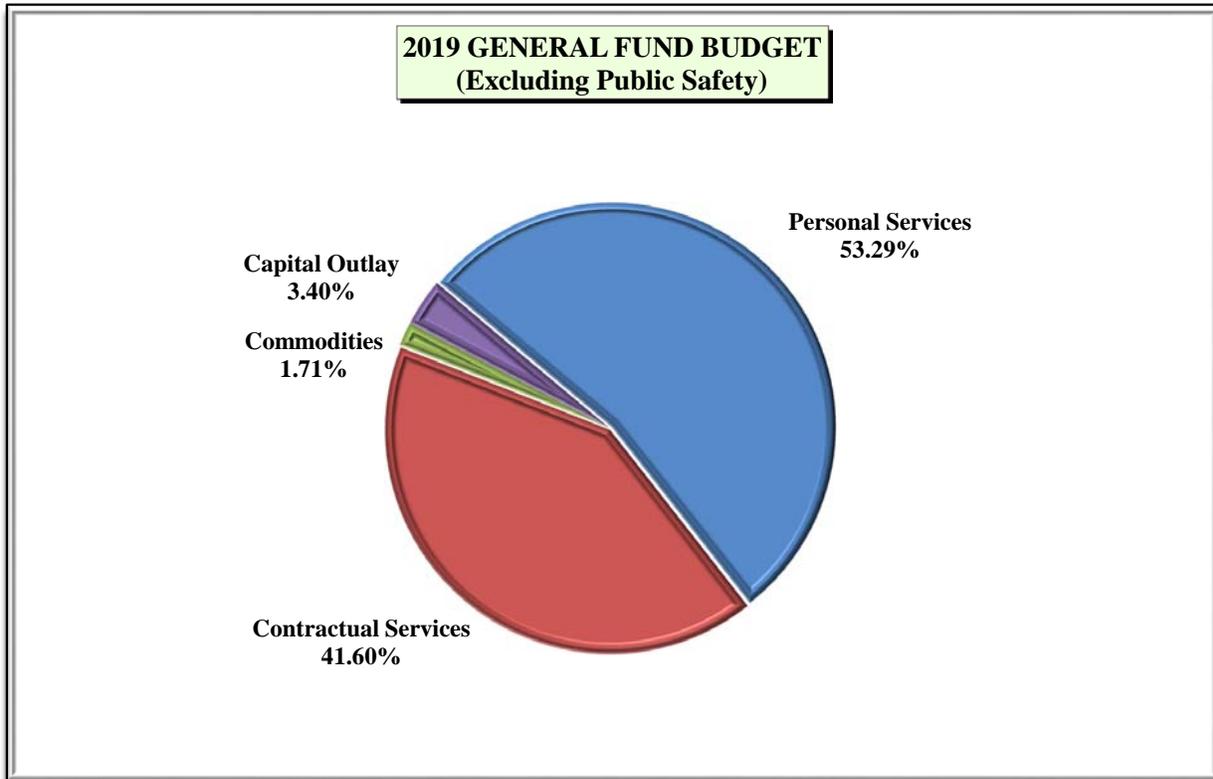


Figure 3.8 General Fund Budget - Excluding Public Safety

GENERAL FUND - BUDGETED EXPENDITURES

Department/Division	Personal Services	Contractual Services	Commodities	Capital Outlay	Totals
City Council	\$123,682	\$25,250	\$4,000	\$4,800	\$157,732
City Manager	\$331,557	\$142,687	\$1,919	\$0	\$476,163
Finance Administration	\$231,067	\$40,360	\$1,560	\$0	\$272,987
Treasury	\$215,118	\$5,925	\$1,600	\$0	\$222,643
Purchasing	\$80,696	\$2,445	\$750	\$275	\$84,166
Finance Department	\$526,881	\$48,730	\$3,910	\$275	\$579,796
Information Systems	\$621,667	\$33,100	\$10,000	\$52,500	\$717,267
Human Resources	\$265,596	\$137,200	\$9,000	\$0	\$411,796
Law	\$425,456	\$166,840	\$2,000	\$0	\$594,296
Building Inspection & Services	\$464,031	\$64,100	\$1,000	\$3,000	\$532,131
Building Maintenance	\$243,907	\$200,250	\$40,850	\$3,500	\$488,507
Administration	\$195,802	\$14,160	\$0	\$0	\$209,962
Community Center	\$0	\$120,000	\$0	\$0	\$120,000
Administrative Services	\$1,594,792	\$702,550	\$52,850	\$6,500	\$2,356,692
Economic Development Administration	\$456,114	\$261,000	\$10,740	\$5,000	\$732,854
Communications	\$87,312	\$77,160	\$1,000	\$3,500	\$168,972
Planning	\$166,168	\$65,685	\$4,000	\$2,000	\$237,853
Economic Development Department	\$709,594	\$403,845	\$15,740	\$10,500	\$1,139,679
Fire Administration	\$418,247	\$9,490	\$3,606	\$0	\$431,343
Fire Operations	\$7,788,037	\$466,194	\$255,559	\$281,330	\$8,791,120
Fire Training/Prevention	\$624,270	\$6,766	\$2,100	\$0	\$633,136
Police Administration	\$864,535	\$82,500	\$15,500	\$0	\$962,535
Criminal Investigation	\$1,279,927	\$20,000	\$10,000	\$0	\$1,309,927
Narcotics	\$862,599	\$10,000	\$10,000	\$0	\$882,599
Uniform Patrol	\$5,448,861	\$486,166	\$99,000	\$428,252	\$6,462,279
Police Services	\$318,192	\$8,200	\$0	\$250	\$326,642
Police & Fire Dispatch	\$1,273,220	\$73,000	\$4,000	\$0	\$1,350,220
Jail Management	\$957,294	\$293,980	\$20,800	\$0	\$1,272,074
Public Safety	\$19,835,182	\$1,456,296	\$420,565	\$709,832	\$22,421,875
Community Revitalization Admin	\$18,000	\$0	\$0	\$0	\$18,000
Community Development	\$23,800	\$0	\$0	\$0	\$23,800
Community Revitalization	\$41,800	\$0	\$0	\$0	\$41,800
Engineering	\$372,982	\$62,706	\$3,800	\$22,100	\$461,588
Street Lighting	\$0	\$690,120	\$20,000	\$0	\$710,120
Parks Maintenance	\$528,752	\$280,554	\$25,200	\$24,651	\$859,157
Public Works & Utilities	\$901,734	\$1,033,380	\$49,000	\$46,751	\$2,030,865
Non-Departmental	\$33,835	\$1,424,242	\$19,265	\$190,859	\$1,668,201
Subtotal Expenditures	\$24,720,724	\$5,270,080	\$577,249	\$1,022,017	\$31,590,070
Transfers-Out/Loans	\$0	\$0	\$0	\$0	\$528,593
Total Expenditures	\$24,720,724	\$5,270,080	\$577,249	\$1,022,017	\$32,118,663

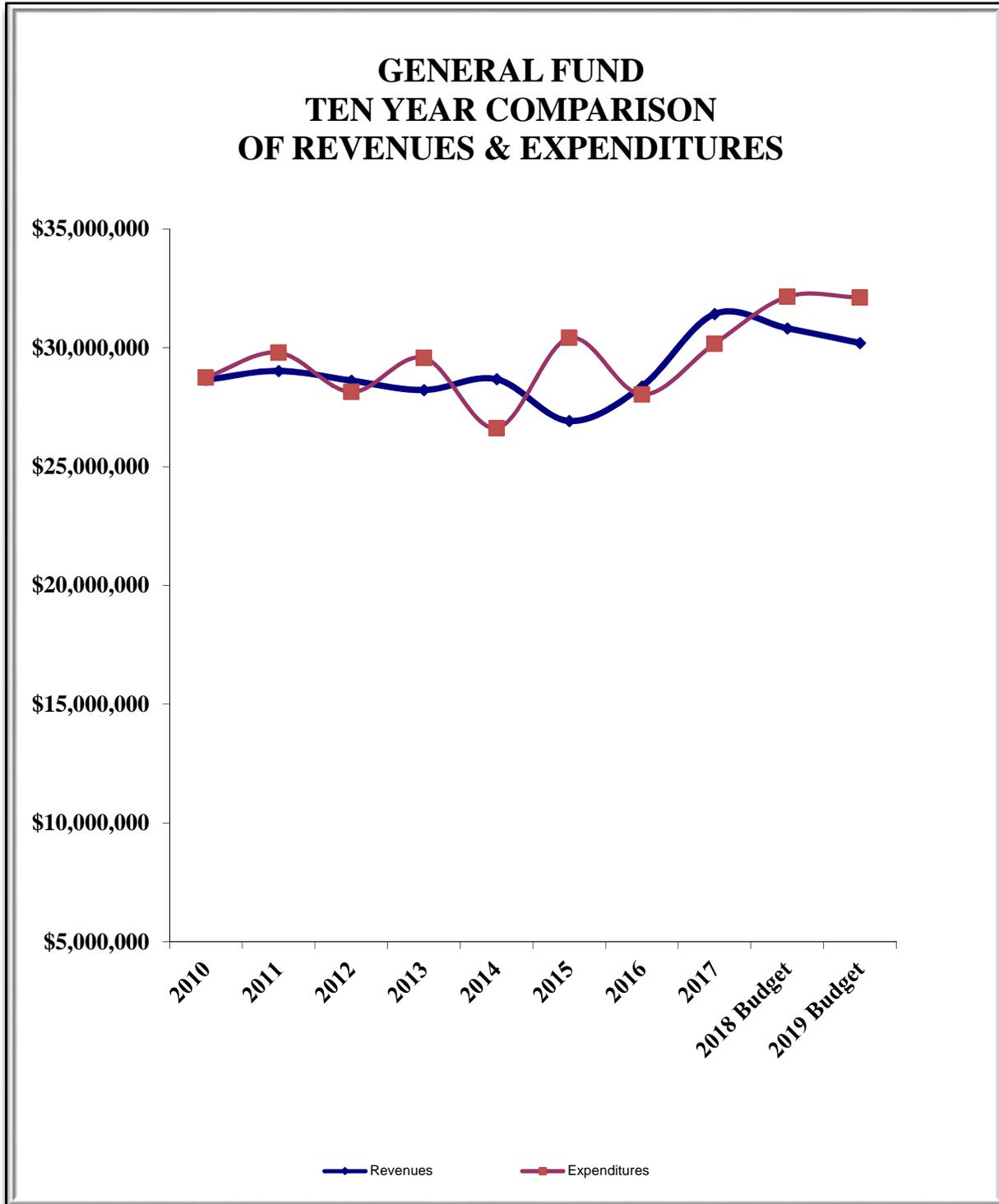


Figure 3.9 Ten year comparison of General Fund revenues and expenditures

FUND SUMMARY FOR FUND 100 GENERAL FUND			
	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$4,505,440	\$5,757,560	\$4,356,251
REVENUES:			
Property Taxes	\$2,450,335	\$2,579,431	\$2,631,020
Licenses & Permits	387,095	430,000	434,300
Intergovernmental Revenue	1,849,784	2,411,996	1,166,202
Charges for Services	4,453,777	4,615,419	4,661,573
Fines & Forfeitures	7,478	9,798	9,896
Interest Income	72,145	85,660	92,627
Contributions & Donations	28,942	0	0
Rentals & Leases	76,226	70,000	70,700
Miscellaneous Revenue	700,214	721,150	728,361
Reimbursements	515,295	318,271	321,454
Transfers	20,884,306	19,581,001	20,100,337
TOTAL REVENUES	\$31,425,598	\$30,822,726	\$30,216,470
TOTAL RESOURCES	\$35,931,038	\$36,580,286	\$34,572,721
EXPENDITURES:			
Personal Services	\$22,463,972	\$24,381,834	\$24,720,724
Contractual Services	4,983,257	5,318,760	5,270,080
Commodities	550,395	973,679	577,249
Capital Outlay	808,898	1,033,544	1,022,017
Transfers	886,668	516,218	528,593
Loans	480,289	0	0
TOTAL EXPENDITURES	\$30,173,478	\$32,224,035	\$32,118,663
ENDING BALANCE DECEMBER 31	\$5,757,560	\$4,356,251	\$2,454,058

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			
	2017 ACTUAL	2018 BUDGET	2019 BUDGET
EXPENDITURES BY DIVISION:			
City Council	\$160,411	\$151,677	\$157,732
TOTAL DIVISION EXPENDITURES	\$160,411	\$151,677	\$157,732
EXPENDITURES BY CATEGORY:			
Personal Services	\$110,076	\$117,627	\$123,682
Contractual Services	40,803	25,250	25,250
Commodities	4,166	4,000	4,000
Capital Outlay	5,366	4,800	4,800
TOTAL EXPENDITURES	\$160,411	\$151,677	\$157,732

**GENERAL FUND
CITY COUNCIL**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
MAYOR (NG)	1	1	1
CITY COUNCIL (NG)	4	4	4
CLERK OF THE CITY COUNCIL (177)	1	1	1
PERSONAL SERVICES:			
100.101.51110 SALARIES & WAGES	\$93,946	\$98,406	\$103,126
100.101.51211 PERS	11,710	13,777	14,438
100.101.51220 WORKERS COMPENSATION	2,355	3,936	4,125
100.101.51270 MEDICARE-CITY SHARE	1,362	1,427	1,495
100.101.51275 LIFE INSURANCE	84	81	173
100.101.51295 SOCIAL SECURITY - CITY SHARE	620	0	325
Total - PERSONAL SERVICES	<u>110,076</u>	<u>117,627</u>	<u>123,682</u>
CONTRACTUAL SERVICES:			
100.101.52110 TRAVEL AND TRAINING	4,083	2,000	2,000
100.101.52111 MANDATORY TRAINING	1,674	3,000	3,000
100.101.52120 EMPLOYEE MILEAGE REIMBURSEMENT	367	250	250
100.101.52490 OUTSIDE PRINTING	0	500	500
100.101.52510 MAINTENANCE OF EQUIPMENT	1,000	1,000	1,000
100.101.52710 LEGAL ADVERTISING	13,157	10,000	10,000
100.101.52920 MEMBERSHIPS-BOOKS-PERIODICALS	822	1,000	1,000
100.101.52980 OTHER MISC CONTRACTUAL SERVICE	19,701	7,500	7,500
Total - CONTRACTUAL SERVICES	<u>40,803</u>	<u>25,250</u>	<u>25,250</u>
COMMODITIES:			
100.101.53100 OFFICE SUPPLIES	3,049	2,000	2,000
100.101.53210 FOOD	0	1,000	1,000
100.101.53296 OTHER SUPPLIES	1,117	1,000	1,000
Total - COMMODITIES	<u>4,166</u>	<u>4,000</u>	<u>4,000</u>
CAPITAL OUTLAY:			
100.101.54320 OFFICE MACHINERY & EQUIPMENT	5,366	4,800	4,800
Total - CAPITAL OUTLAY	<u>5,366</u>	<u>4,800</u>	<u>4,800</u>
Grand Total	\$160,411	\$151,677	\$157,732

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.



Goals and Objectives

- Continue to expand communications to the public & region
 - Continue with the City Manager Blog
 - Expand Social Media activities
 - Continue interaction with Boards and Commissions
 - Assist Economic Development with Communications/ Public Relations
- Continue attending civic and public meetings held by departments to interact with the community
- Continue to Develop Quality of Life events during 2019
- Utilize Civic Development Fund for a Connectivity/Bike-Pedestrian path plan for the City
- Continue the Housing Study Presentation to civic and public groups to inform all of needed changes in our housing stock to improve the community
- Utilize Civic Development Fund to work with retail recruitment professionals to bring business to Middletown
- Budget the "Transform Middletown" Crew for 2019

CITY MANAGER'S OFFICE

City Manager, (continued)

- Continue the work on the City Master Plan
- Continue restructuring of Public Safety to assure a safer community
- Continue to work with Public Safety, Information Systems and Law to create the Address Management System to create a better chronic nuisance program which will enable all departments to work smarter and in a cohesive manner
- Continued response to the Opioid Epidemic
- Continue to prioritize and funding of recreation activities to promote a healthy community and to encourage community engagement and youth development
- Priority and funding of initiatives to address health, nutrition, financial literacy and nutrition
- Consideration of an Equity and Empowerment Coordinator to look at city diversity, inclusion, unequal access to services, etc. in review of Master Plan
- Continue assistance to school district on kindergarten readiness, graduation rates, etc.

**DEPARTMENT SUMMARY OF EXPENDITURES
CITY MANAGER**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
EXPENDITURES BY DIVISION:			
City Manager's Office	\$338,229	\$467,615	\$476,163
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TOTAL DIVISION EXPENDITURES	\$338,229	\$467,615	\$476,163
EXPENDITURES BY CATEGORY:			
Personal Services	\$274,458	\$293,502	\$331,557
Contractual Services	62,980	172,213	142,687
Commodities	791	1,900	1,919
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TOTAL EXPENDITURES	\$338,229	\$467,615	\$476,163

**GENERAL FUND
CITY MANAGER'S OFFICE**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
CITY MANAGER (NG)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	0
EXECUTIVE ASSISTANT (183)	0	0	1
PERSONAL SERVICES:			
100.111.51110 SALARIES & WAGES	\$205,918	\$213,289	\$222,600
100.111.51211 PERS	32,913	39,804	45,117
100.111.51215 OHIO DEFERRED COMPENSATION	3,042	3,182	3,283
100.111.51220 WORKERS COMPENSATION	5,069	8,532	8,904
100.111.51230 GROUP HEALTH INSURANCE	18,915	20,050	42,505
100.111.51260 VEHICLE ALLOWANCE	5,400	5,400	5,400
100.111.51270 MEDICARE-CITY SHARE	3,027	3,093	3,228
100.111.51275 LIFE INSURANCE	173	152	520
Total - PERSONAL SERVICES	<u>274,458</u>	<u>293,502</u>	<u>331,557</u>
CONTRACTUAL SERVICES:			
100.111.52111 MANDATORY TRAVEL AND TRAINING	4,689	6,780	6,848
100.111.52120 EMPLOYEE MILEAGE REIMB	0	350	354
100.111.52222 TELEPHONE LINE CHARGES	1,744	1,860	1,879
100.111.52480 OTHER PROFESSIONAL SERVICES	7,573	125,000	65,000
100.111.52482 SUMMIT PROGRAM EXPENSES	46,047	33,953	64,293
100.111.52490 OUTSIDE PRINTING	242	250	253
100.111.52510 MAINTENANCE OF EQUIPMENT	583	820	828
100.111.52920 MEMBERSHIPS-BOOKS-PERIODICALS	2,101	3,200	3,232
Total - CONTRACTUAL SERVICES	<u>62,980</u>	<u>172,213</u>	<u>142,687</u>
COMMODITIES:			
100.111.53100 OFFICE SUPPLIES	461	1,000	1,010
100.111.53210 FOOD	114	400	404
100.111.53510 SUPPLIES TO MAINTAIN EQUIPMENT	216	500	505
Total - COMMODITIES	<u>791</u>	<u>1,900</u>	<u>1,919</u>
 Grand Total	 \$338,229	 \$467,615	 \$476,163

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 five 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 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: Implement an online tax filing option for residents. Our Tax software company is planning to roll out an online filing option with hopes of having it ready in early 2019 for tax year 2018.
- Goal 2: Continue to publish a Popular Annual Financial Report (PAFR). We published this report for the first time in 2018 for financials for year ending December 31, 2017.
<https://www.cityofmiddletown.org/ArchiveCenter/ViewFile/Item/290>
- Goal 3: Submit PAFR to Government Finance Officers Association (GFOA) for award, along with continuing to receive the "Distinguished Budget Award" and the "Certificate of Achievement for Excellence in Financial Reporting Award".
- Goal 4: Contract with a law firm or collections agency to improve delinquent account collections.

**DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF FINANCE**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
EXPENDITURES BY DIVISION:			
Finance Administration	\$229,465	\$257,968	\$272,987
Treasury	190,500	219,612	222,643
Purchasing	48,012	55,301	84,166
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$467,977	\$532,881	\$579,796
 EXPENDITURES BY CATEGORY:			
Personal Services	\$426,268	\$480,485	\$526,881
Contractual Services	37,512	48,495	48,730
Commodities	3,521	3,901	3,910
Capital Outlay	675	0	275
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$467,977	\$532,881	\$579,796

**GENERAL FUND
FINANCE ADMINISTRATION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
FINANCE DIRECTOR (169)	1	1	1
BUDGET ANALYST (181)	1	1	1
PERSONAL SERVICES:			
100.131.51110 SALARIES & WAGES	\$138,915	\$149,355	\$159,503
100.131.51120 OVERTIME WAGES	164	2,000	2,000
100.131.51211 PERS	19,341	21,190	22,610
100.131.51220 WORKERS COMPENSATION	3,553	6,054	6,460
100.131.51230 GROUP HEALTH INSURANCE	33,492	35,502	37,632
100.131.51270 MEDICARE-CITY SHARE	1,940	2,195	2,342
100.131.51275 LIFE INSURANCE	182	162	520
Total - PERSONAL SERVICES	<u>197,587</u>	<u>216,458</u>	<u>231,067</u>
CONTRACTUAL SERVICES:			
100.131.52111 MANDATORY TRAINING	2,131	3,000	3,000
100.131.52120 EMPLOYEE MILEAGE REIMBURSEMENT	326	500	600
100.131.52222 TELEPHONE LINE CHARGES	660	660	660
100.131.52480 OTHER PROFESSIONAL SERVICE	25,283	34,200	34,500
100.131.52490 OUTSIDE PRINTING	648	0	0
100.131.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,505	1,600	1,600
Total - CONTRACTUAL SERVICES	<u>30,553</u>	<u>39,960</u>	<u>40,360</u>
COMMODITIES:			
100.131.53100 OFFICE SUPPLIES	162	550	560
100.131.53510 SUPPLIES TO MAINTAIN EQUIP	1,163	1,000	1,000
Total - COMMODITIES	<u>1,325</u>	<u>1,550</u>	<u>1,560</u>
Grand Total	\$229,465	\$257,968	\$272,987

**GENERAL FUND
TREASURY**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
EXECUTIVE ACCOUNT CLERK (186)	2	2	2
PAYROLL ADMINISTRATOR (183)	1	1	1
PERSONAL SERVICES:			
100.132.51110 SALARIES & WAGES	\$137,189	\$147,172	\$147,882
100.132.51120 OVERTIME WAGES	0	5,000	5,000
100.132.51211 PERS	19,111	21,304	21,403
100.132.51220 WORKERS COMPENSATION	3,569	6,087	6,115
100.132.51230 GROUP HEALTH INSURANCE	20,826	30,170	31,981
100.132.51270 MEDICARE-CITY SHARE	1,949	2,206	2,217
100.132.51275 LIFE INSURANCE	234	222	520
Total - PERSONAL SERVICES	182,878	212,161	215,118
CONTRACTUAL SERVICES:			
100.132.52110 TRAVEL AND TRAINING	53	0	0
100.132.52111 MANDATORY TRAVEL & TRAINING	195	500	500
100.132.52120 MILEAGE REIMBURSEMENT	0	150	150
100.132.52222 TELEPHONE LINE CHARGES- TREASURY	0	0	100
100.132.52480 OTHER PROFESSIONAL SERVICES	2,028	1,800	1,800
100.132.52490 OUTSIDE PRINTING	1,033	1,500	1,500
100.132.52510 MAINTENANCE OF EQUIPMENT	1,964	1,500	1,500
100.132.52620 EMPLOYEE BONDS	75	100	75
100.132.52920 MEMBERSHIPS-BOOKS-PERIODICALS	100	300	300
Total - CONTRACTUAL SERVICES	5,448	5,850	5,925
COMMODITIES:			
100.132.53100 OFFICE SUPPLIES	1,828	1,101	1,100
100.132.53510 SUPPLIES TO MAINTAIN EQUIPMENT	346	500	500
Total - COMMODITIES	2,174	1,601	1,600
Grand Total	\$190,500	\$219,612	\$222,643

**GENERAL FUND
PURCHASING**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
P/T PURCHASING AGENT (180)	1404 HRS	1404 HRS	0
PURCHASING AGENT (181)	0	0	1
PERSONAL SERVICES:			
100.137.51110 SALARIES & WAGES	\$39,175	\$43,954	\$53,699
100.137.51211 PERS	5,549	6,154	7,518
100.137.51220 WORKERS COMPENSATION	1,078	1,758	2,148
100.137.51230 GROUP HEALTH INSURANCE	0	0	16,379
100.137.51270 MEDICARE	0	0	779
100.137.51290 LIFE INSURANCE	0	0	173
Total - PERSONAL SERVICES	<u>45,803</u>	<u>51,866</u>	<u>80,696</u>
CONTRACTUAL SERVICES:			
100.137.52110 TRAVEL & TRAINING	0	0	695
100.137.52120 EMPLOYEE MILEAGE REIMBURSEMENT	109	575	300
100.137.52222 TELEPHONE LINE CHARGES	660	660	0
100.137.52490 OUTSIDE PRINTING	273	750	750
100.137.52920 MEMBERSHIPS-BOOKS-PERIODICALS	470	700	700
Total - CONTRACTUAL SERVICES	<u>1,512</u>	<u>2,685</u>	<u>2,445</u>
COMMODITIES:			
100.137.53100 OFFICE SUPPLIES	<u>22</u>	<u>750</u>	<u>750</u>
Total - COMMODITIES	22	750	750
CAPITAL OUTLAY:			
100.137.54320 OFFICE MACHINERY & EQUIP	<u>675</u>	<u>0</u>	<u>275</u>
Total - CAPITAL OUTLAY	675	0	275
Grand Total	\$48,012	\$55,301	\$84,166

INFORMATION SYSTEMS

Summary

The Information Systems Department is responsible for all City computer hardware, software, telephones, along with the City's data and voice networks. Information Systems provides software development, GIS mapping, and twenty four hour technical support for all City Departments.



Goals and Objectives

Objectives

- To provide timely technical support for all City staff 24x7.
- Develop custom applications to aid staff in daily operations.
- Replace legacy applications and hardware systems.
- Maintain and upgrade network infrastructure
- Maintain GIS data and provide mapping applications to support staff and public.

Goals for 2019

Upgrade Telephone System

The current PBX that runs the telephone system has reached end-of-life status and needs upgrading before replacement parts become unavailable. Upgrading the telephone system will provide staff with enhanced telecommunication tools to aid in productivity.

Upgrading Network Infrastructure

To provide data/voice services to staff located in remote locations, Information Systems will be installing a city-wide high-speed wireless network to link locations. The long-term goal of this network is to provide connectivity and manage costs.

Upgrade Public Works Software

The applications currently used by the Public Works Department have become aged and are beginning to cause issues with staff productivity. We will be working with Public Works staff to upgrade these systems to modern equivalents.

**DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF INFORMATION SYSTEMS**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
EXPENDITURES BY DIVISION:			
Information Systems	\$649,745	\$719,676	\$717,267
TOTAL DIVISION EXPENDITURES	\$649,745	\$719,676	\$717,267
EXPENDITURES BY CATEGORY:			
Personal Services	\$582,255	\$624,076	\$621,667
Contractual Services	12,004	33,100	33,100
Commodities	3,094	10,000	10,000
Capital Outlay	52,392	52,500	52,500
TOTAL EXPENDITURES	\$649,745	\$719,676	\$717,267

**GENERAL FUND
INFORMATION SYSTEMS**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
ASSISTANT INFORMATION SYSTEMS DIRECTOR (175)	1	1	1
CHIEF ENGINEERING TECHNICIAN (178)	1	0	0
COMPUTER ANALYST/PROGRAMMER (179)	1	1	1
COMPUTER TECHNICIAN (184)	1	1	1
GIS ADMINISTRATOR (178)	0	1	0
P/T GIS ADMINISTRATOR (264)	0	0	1665 HRS
INFORMATION SYSTEMS DIRECTOR (170)	1	1	1
INFORMATION SYSTEMS SPECIALIST (178)	1	0	0
SYSTEMS ADMINISTRATOR (178)	0	1	1
PERSONAL SERVICES:			
100.136.51110 SALARIES & WAGES	\$419,353	\$442,225	\$440,854
100.136.51120 OVERTIME WAGES	1,593	2,500	2,500
100.136.51211 PENSION	57,532	62,261	62,070
100.136.51220 WORKERS COMPENSATION	10,548	17,789	17,734
100.136.51230 GROUP HEALTH INSURANCE	87,147	92,377	90,866
100.136.51270 MEDICARE-CITY SHARE	5,601	6,449	6,429
100.136.51275 LIFE INSURANCE	480	475	1,214
Total - PERSONAL SERVICES	<u>582,255</u>	<u>624,076</u>	<u>621,667</u>
CONTRACTUAL SERVICES:			
100.136.52120 EMPLOYEE MILEAGE REIMBURSEMENT	172	500	500
100.136.52222 TELEPHONE LINE CHARGES	2,742	2,500	2,500
100.136.52230 POSTAGE & POSTAL CHARGES	15	100	100
100.136.52340 EQUIPMENT & VEHICLE RENTAL	0	500	500
100.136.52480 OTHER PROFESSIONAL SERVICE	8,710	29,000	29,000
100.136.52920 MEMBERSHIPS-BOOKS-PERIODICALS	234	500	500
Total - CONTRACTUAL SERVICES	<u>12,004</u>	<u>33,100</u>	<u>33,100</u>
COMMODITIES:			
100.136.53100 OFFICE SUPPLIES	1,628	5,000	5,000
100.136.53510 SUPPLIES TO MAINTAIN EQUIPMENT	1,466	5,000	5,000
Total - COMMODITIES	<u>3,094</u>	<u>10,000</u>	<u>10,000</u>
CAPITAL OUTLAY:			
100.136.54300 COMPUTER & OTHER PERIPHERALS	23,690	20,000	20,000
100.136.54320 OFFICE MACHINERY & EQUIPMENT	2,325	2,500	2,500
100.136.54370 COMPUTER SOFTWARE	26,376	30,000	30,000
Total - CAPITAL OUTLAY	<u>52,392</u>	<u>52,500</u>	<u>52,500</u>
Grand Total	\$649,745	\$719,676	\$717,267

DEPARTMENT OF ADMINISTRATIVE SERVICES
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Summary

The Department of Administrative Services was created to centralize city services. Divisions include Human Resources, Law, Building Inspection, Building Maintenance, Administration, the Community Center and the Middletown Transit System.

Human Resources

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

Law

The Law Division 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. This division prepares all contracts, bonds and other instruments in writing in which the City is concerned and endorse on each their approval of the form and correctness thereof. Law provides 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.

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 Division 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.

Building Inspection

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

Building Maintenance

The Building Maintenance Division maintains and repairs the City Building's mechanical devices, HVAC, plumbing, painting, building projects, snow and ice removal, cleaning, etc.

DEPARTMENT OF ADMINISTRATIVE SERVICES
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Department of Administrative Services, (continued)**Administration**

The Division of Administration oversees all Housing Urban Development programs administered by the City including the Community Development Block Grants (CDBG), Neighborhood Stabilization Program (NSP) and the Home Investment Partnerships Program (HOME). The City operates many programs funded through HUD that affect affordable housing. These programs have been especially important during the economic downturn.

Community Center

The Robert “Sonny” Hill Community Center is one of the oldest and most recognizable institutions in Middletown. The Center strives to provide a safe and fun environment where anyone from the Middletown area can meet new people, engage in recreational and athletic activities, learn about opportunities for work and education, rent space for events and parties, and stay connected with the community at large. The City has contracted the Community Building Institute Middletown, Inc. to oversee all activity at the Community Center



Goals and Objectives

- Goal 1: Maintain a quality City Personnel Program that is responsive to management and employee needs.
- Goal 2: Improve the Position Classification Plan to accurately reflect position descriptions, classifications, and the resulting performance appraisals and salary systems.
- Goal 3: Implement a comprehensive staff development program.
- Goal 4: 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.
- Prosecute cases in Middletown Municipal Court.

DEPARTMENT OF ADMINISTRATIVE SERVICES
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Department of Administrative Services, (continued)

Goal 5: Provide counsel and advice for appointed boards and commissions.

Measures:

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

Goal 6: 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.

Goal 7: 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 8: Demolition and vacant lots

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

Goal 9: Increase owner occupied home ownership

- Evaluate the HOME down payment assistance program for improvements

**DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF ADMINISTRATIVE SERVICES**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
EXPENDITURES BY DIVISION:			
Human Resources	\$260,923	\$403,600	\$411,796
Law	563,351	679,988	594,296
Building Inspection	383,873	540,555	532,131
Building Maintenance	435,163	482,471	488,507
Administration	0	0	209,962
Community Center	122,354	120,000	120,000
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$1,765,665	\$2,226,614	\$2,356,692
EXPENDITURES BY CATEGORY:			
Personal Services	\$1,147,096	\$1,451,852	\$1,594,792
Contractual Services	569,925	688,412	702,550
Commodities	42,143	52,850	52,850
Capital Outlay	6,501	33,500	6,500
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$1,765,665	\$2,226,614	\$2,356,692

**GENERAL FUND
HUMAN RESOURCES ADMINISTRATION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
HUMAN RESOURCES SPECIALIST (183)	1	2	1
HUMAN RESOURCES SPECIALIST (249)	0	0	1
P/T HUMAN RESOURCES SPECIALIST (183)	2496 HRS	1539	1404 HRS
HUMAN RESOURCES CLERK (189)	1	1	1
PERSONAL SERVICES:			
100.142.51110 SALARIES & WAGES	\$106,084	\$170,016	\$173,893
100.142.51211 PERS	14,356	23,802	24,345
100.142.51220 WORKERS COMPENSATION	3,147	6,801	6,956
100.142.51230 GROUP HEALTH INSURANCE	10,095	54,114	57,361
100.142.51270 MEDICARE-CITY SHARE	1,508	2,465	2,521
100.142.51275 LIFE INSURANCE	91	202	520
Total - PERSONAL SERVICES	135,281	257,400	265,596
CONTRACTUAL SERVICES:			
100.142.52110 TRAVEL & TRAINING	0	1,000	1,000
100.142.52125 EMPLOYEE DEVELOPMENT	4,854	10,000	10,000
100.142.52410 LEGAL SERVICE	24,775	0	0
100.142.52420 MEDICAL SERVICE	20,927	20,000	20,000
100.142.52480 OTHER PROFESSIONAL SERVICE	34,044	74,500	74,500
100.142.52490 OUTSIDE PRINTING	729	1,700	1,700
100.142.52510 MAINTENANCE OF EQUIPMENT	3,392	3,000	3,000
100.142.52710 LEGAL ADVERTISEMENTS	33,460	25,000	25,000
100.142.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,233	2,000	2,000
Total - CONTRACTUAL SERVICES	123,413	137,200	137,200
COMMODITIES:			
100.142.53100 OFFICE SUPPLIES	713	2,000	2,000
100.142.53215 EMPLOYEE RECOGNITION GIFTS	1,516	5,500	5,500
100.142.53410 SUPPLIES TO MAINTAIN EQUIPMENT	0	1,500	1,500
Total - COMMODITIES	2,229	9,000	9,000
Grand Total	\$260,923	\$403,600	\$411,796

**GENERAL FUND
LAW**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
ADMINISTRATIVE ASSISTANT (184)	1	1	0
ASSISTANT LAW DIRECTOR (175)	2	0	0
GENERAL COUNSEL (172)	0	3	2
LAW DIRECTOR (168)	1	0	0
PARALEGAL (183)	0	0	1
P/T VICTIM ADVOCATE COORDINATOR (191)	1040 hrs	0	0
P/T SPECIAL COUNSEL (294)	0	1104 hrs	1083 hrs
STAFF ATTORNEY (243)	0	1	1
PERSONAL SERVICES:			
100.150.51110 SALARIES & WAGES	\$352,190	\$378,825	\$321,504
100.150.51120 OVERTIME WAGES	0	500	500
100.150.51211 PERS	49,265	53,106	45,081
100.150.51220 WORKERS COMPENSATION	9,252	15,173	12,880
100.150.51230 GROUP HEALTH INSURANCE	49,980	57,579	39,782
100.150.51270 MEDICARE-CITY SHARE	5,001	5,500	4,669
100.150.51275 LIFE INSURANCE	462	465	1,040
Total - PERSONAL SERVICES	466,151	511,148	425,456
CONTRACTUAL SERVICES:			
100.150.52111 MANDATORY TRAVEL & TRAINING	2,840	3,000	3,000
100.150.52120 EMPLOYEE MILEAGE REIMBURSEMENT	639	1,000	1,000
100.150.52230 POSTAGE AND POSTAL CHARGES	91	300	300
100.150.52410 LEGAL SERVICE	55,093	100,000	100,000
100.150.52480 OTHER PROFESSIONAL SERVICES	26,930	55,640	55,640
100.150.52490 OUTSIDE PRINTING	318	900	900
100.150.52510 MAINTENANCE OF EQUIPMENT	1,915	2,000	2,000
100.150.52920 MEMBERSHIPS-BOOKS-PERIODICALS	7,942	4,000	4,000
Total - CONTRACTUAL SERVICES	95,768	166,840	166,840
COMMODITIES:			
100.150.53100 OFFICE SUPPLIES	1,432	2,000	2,000
Total - COMMODITIES	1,432	2,000	2,000
Grand Total	\$563,351	\$679,988	\$594,296

**GENERAL FUND
BUILDING INSPECTION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
CHIEF BUILDING OFFICIAL (172)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	1
HUD FIELD PROJECT MANAGER (182)	1	0	0
FIELD INSPECTOR (182)	2	0	0
FIELD INSPECTOR (180)	0	3	3
PERSONAL SERVICES:			
100.260.51110 SALARIES & WAGES	\$245,454	\$308,229	\$326,664
100.260.51211 PERS	33,949	43,152	45,733
100.260.51220 WORKERS COMPENSATION	7,272	12,329	13,067
100.260.51230 GROUP HEALTH INSURANCE	41,282	76,925	72,963
100.260.51270 MEDICARE-CITY SHARE	3,472	4,469	4,737
100.260.51275 LIFE INSURANCE	327	394	867
Total - PERSONAL SERVICES	331,755	445,498	464,031
CONTRACTUAL SERVICES			
100.260.52111 MANDATORY TRAVEL & TRAINING	1,333	2,000	2,000
100.260.52120 EMPLOYEE MILEAGE REIMBURSEMENT	26	2,500	2,500
100.260.52222 TELEPHONE LINE CHARGES	2,815	3,000	3,000
100.260.52310 MUNICIPAL GARAGE CHARGES	3,061	5,057	5,100
100.260.52480 OTHER PROFESSIONAL SERVICE	38,526	50,000	50,000
100.260.52490 OUTSIDE PRINTING	716	500	500
100.260.52510 MAINTENANCE OF EQUIPMENT	774	0	0
100.260.52920 MEMBERSHIPS-BOOKS-PERIODICALS	915	1,000	1,000
Total - CONTRACTUAL SERVICES	48,167	64,057	64,100
COMMODITIES			
100.260.53100 OFFICE SUPPLIES	472	1,000	1,000
100.260.53520 SUPPLIES TO MAINT LAND/BLDGS	170	0	0
100.260.53610 SMALL TOOLS & EQUIPMENT	306	0	0
Total - COMMODITIES	948	1,000	1,000
CAPITAL OUTLAY			
100.260.54310 AUTOS AND TRUCKS DEPR	3,003	30,000	3,000
Total - CAPITAL OUTLAY	3,003	30,000	3,000
Grand Total	\$383,873	\$540,555	\$532,131

**GENERAL FUND
BUILDING MAINTENANCE**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
FACILITIES MAINTENANCE SUPERVISOR (182)	1	1	1
BUILDING MAINTENANCE TECHNICIAN (185)	1	1	1
BUILDING CLEANER (PW1)	1	1	1
PERSONAL SERVICES:			
100.261.51110 SALARIES & WAGES	\$139,623	\$147,806	\$156,175
100.261.51120 OVERTIME WAGES	192	7,500	7,500
100.261.51211 PERS	19,357	21,743	22,915
100.261.51220 WORKERS COMPENSATION	3,675	6,212	6,547
100.261.51230 GROUP HEALTH INSURANCE	46,713	49,516	45,433
100.261.51250 CLOTHING ALLOWANCE	1,580	1,800	1,800
100.261.51270 MEDICARE-CITY SHARE	1,885	2,252	2,373
100.261.51275 LIFE INSURANCE	215	212	399
100.261.51280 AFSCME CARE PLAN	669	765	765
Total - PERSONAL SERVICES	<u>213,909</u>	<u>237,806</u>	<u>243,907</u>
CONTRACTUAL SERVICES:			
100.261.52222 TELEPHONE LINE CHARGES	960	1,350	1,350
100.261.52310 MUNICIPAL GARAGE CHARGES	1,673	2,565	2,500
100.261.52480 OTHER PROFESSIONAL SERVICE	7,930	7,500	7,500
100.261.52510 MAINTENANCE OF EQUIPMENT	82,504	122,000	122,000
100.261.52520 MAINTENANCE OF LAND & BLDGS	86,507	65,000	65,000
100.261.52670 BOILER & MACHINERY	107	1,000	1,000
100.261.52820 LICENSES AND PERMITS	348	500	500
100.261.52920 MEMBERSHIPS, BOOKS, PERIODICALS	0	100	100
100.261.52970 UNIFORM RENTAL SERVICE	194	300	300
Total - CONTRACTUAL SERVICES	<u>180,223</u>	<u>200,315</u>	<u>200,250</u>
COMMODITIES:			
100.261.53100 OFFICE SUPPLIES	357	350	350
100.261.53250 CLEANING SUPPLIES	13,466	12,000	12,000
100.261.53520 SUPPLIES TO MAINTAIN BUILDINGS	23,089	25,000	25,000
100.261.53610 SMALL TOOLS & EQUIPMENT	621	2,000	2,000
100.261.53620 MAJOR TOOLS & EQUIPMENT	0	1,500	1,500
Total - COMMODITIES	<u>37,533</u>	<u>40,850</u>	<u>40,850</u>
CAPITAL OUTLAY:			
100.261.54310 AUTO & TRUCKS DEPR	3,498	3,500	3,500
Total - CAPITAL OUTLAY	<u>3,498</u>	<u>3,500</u>	<u>3,500</u>
Grand Total	\$435,163	\$482,471	\$488,507

**GENERAL FUND
ADMINISTRATION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
ADMINISTRATIVE SERVICES DIRECTOR (168)	0	0	1
PARALEGAL (249)	0	0	1
PERSONAL SERVICES:			
100.409.51110 SALARIES & WAGES	\$0	\$0	\$139,161
100.409.51211 PERS	0	0	19,483
100.409.51220 WORKERS COMPENSATION	0	0	5,566
100.409.51230 GROUP HEALTH INSURANCE	0	0	29,054
100.409.51270 MEDICARE-CITY SHARE	0	0	2,018
100.409.51275 LIFE INSURANCE	0	0	520
Total - PERSONAL SERVICES	<u>0</u>	<u>0</u>	<u>195,802</u>
CONTRACTUAL SERVICES			
100.409.52110 TRAVEL AND TRAINING	0	0	4,000
100.409.52222 TELEPHONE LINE CHARGES	0	0	660
100.409.52480 OTHER PROFESSIONAL SERVICE	0	0	9,500
Total - CONTRACTUAL SERVICES	<u>0</u>	<u>0</u>	<u>14,160</u>
 Grand Total	 \$0	 \$0	 \$209,962

**GENERAL FUND
COMMUNITY CENTER**

	Actual	Amount	Amount
	Expenditures	Budgeted	Budgeted
	2017	2018	2019
CONTRACTUAL SERVICES:			
100.411.52480 OTHER PROFESSIONAL SERVICES	\$100,000	\$100,000	\$100,000
100.411.52520 MAINTENANCE OF LAND & BLDGS	22,354	20,000	20,000
Total - CONTRACTUAL SERVICES	<u>122,354</u>	<u>120,000</u>	<u>120,000</u>
 Grand Total	 \$122,354	 \$120,000	 \$120,000

ECONOMIC DEVELOPMENT

Summary

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



Goals and Objectives

Airport

- Work with primary consultant Woolpert in development and support of a new Master Plan
- Support land use initiatives and evaluate alternatives to maximize economic development
- Perform due diligence and research to support a sustainable business model
- Promote and support information gathering via public input process
- Define target companies/users to support development and increase critical operations
- Coordinate with city staff to development infrastructure required for specific projects
- Work with education partners to expand academic opportunities available for users and their employees
- Work with Commission members to refine target Maintenance and Repair Organizations
- Continue to streamline airport operations to increase net receipts and increase number of users
- Continue to work through long term maintenance projects for airport facilities
- Complete the Standard Operating Procedures Documents

Workforce Development

- Promote a cooperative environment that supports workforce development through proactive programs that are business led and demand driven.
- Engage business leaders to identify workforce needs
- Collaborate with State, County, and local agencies to promote existing workforce development programs
- Engage with higher education assets in the region to support workforce development initiatives
- Work in partnership with The Chamber of Commerce on workforce readiness programs at the K-12 level
- Continue to work in partnership with The Chamber of Commerce on the Education and Career Path task force to promote workforce readiness programs at the K-12 and post-secondary levels.
- Promote Manufacturing career paths to support the core economic base in Middletown.

Retention visits

- Visit, document in Sale Force, and complete 100 visits

Attraction

- Respond to JobsOhio, REDO and other leads
- Retail Development based on Buxton study
- Develop pipeline of prospects

ECONOMIC DEVELOPMENT

Economic Development, (continued)**Site Development**

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

Contact developers to explore development partnerships for the certified sites

Develop RFP to redevelop city-owned properties

Facilitate buildout of Greentree Industrial park land

MADE Industrial land development

Downtown Development

Target key sites for redevelopment and coordinate with developers/brokers/staff/others to start redevelopment efforts of those sites

Work with organizations involved with downtown concerns to facilitate the development of the general downtown area - Coordinate with DMI to create a Downtown development plan

Work with downtown property owners to increase occupation of available spaces

As part of downtown development plan, develop action plan to support downtown residential redevelopment and new construction

Coordinate with DMI to market riverfront, highlight downtown, provide marketing collateral to local and regional brokers for downtown sites, and to promote tourism

Infrastructure

Promote roadway development critical to business development including: Yankee Rd. extension, Hook Drive connection to airport, Union Road improvement, downtown landscape and streetscape enhancement.

Financing

Continue to grow financing support tools for businesses including PPP, networking with banks and funders, supporting grant applications, and coordinating with SBDC.

Support MMF as the City's CIC in an effort to establish gap financing for projects and identify next project

Regional Connections

Add connections relative to key cluster areas including aerospace, water resource development, advanced manufacturing, bioscience, paper and packaging, chemical industry, entrepreneurial support, international, tourism

Foster Regional relationships with REDI Cincinnati, the DDC, Warren and Butler Counties

Small Business Support

Work with SBDC to facilitate small business development

Work with SBDC team to develop and deploy programs and seek additional 'host' opportunities for the SBDC center partnership

Work with SBDC to offer additional classroom opportunities for small businesses and entrepreneurs

Develop a process to "welcome" those who start businesses or open new facilities that includes permitting, marketing, and financing opportunities

ECONOMIC DEVELOPMENT

Economic Development, (continued)

Develop resources to augment the communication process within the small business environmental to support growth and employment

Incentive management and database development

Complete the installation of the incentives management, projects, contacts, and communication modules with Salesforce.

Develop and implement a sustainable tracking system for incentives that are affected by the Comprehensive School Compensation Agreement to allow for accurate and prompt payment to the School District.

Relationship development with regional finance authorities (Butler and Warren County, etc.).

Professional Development

Support staff development including attending professional development seminars and additional coursework.

Encourage Regional relationship development through REDI Cincinnati, DDC and like organizations by staff participation.

Communications (Marketing / PR / Image Enhancement)

To respond to inquiries seeking information about the City and act as the City's daily spokesperson for non-emergency issues.

Manage all City-sanctioned social media outlets

Update and maintain the community calendar

Produce a quarterly city newsletter for distribution to the public, staff, various media outlets and other community stakeholders

Work with various partner groups and committees on increasing positive communications about Middletown

Manage and implement Economic Development microsite

Update and implement websites for Airport and MMF

Implement brand standards throughout the city, including printed material, presentation material, signage, etc.

Coordinate and oversee all marketing functions of the City including project management responsibilities of marketing and public relations contractors.

Oversee implementation of updated City website, including content generation

**DEPARTMENT SUMMARY OF EXPENDITURES
DEPARTMENT OF ECONOMIC DEVELOPMENT**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
EXPENDITURES BY DIVISION:			
Economic Development Administration	\$485,233	\$762,779	\$732,854
Communications	51,231	121,243	168,972
Planning	207,951	228,940	237,853
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$744,415	\$1,112,962	\$1,139,679
 EXPENDITURES BY CATEGORY:			
Personal Services	\$597,821	\$673,641	\$709,594
Contractual Services	139,306	366,321	403,845
Commodities	7,287	13,000	15,740
Capital Outlay	0	60,000	10,500
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$744,415	\$1,112,962	\$1,139,679

**GENERAL FUND
ECONOMIC DEVELOPMENT ADMINISTRATION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
ECONOMIC DEVELOPMENT DIRECTOR (169)	1	1	1
ASSISTANT ECONOMIC DEVELOPMENT DIRECTOR (175)	2	2	2
ADMINISTRATIVE ASSISTANT (184)	1	1	1
PERSONAL SERVICES:			
100.164.51110 SALARIES & WAGES	\$296,580	\$315,271	\$330,648
100.164.51211 PERS	41,047	44,138	46,291
100.164.51220 WORKERS COMPENSATION	7,387	12,611	13,226
100.164.51230 GROUP HEALTH INSURANCE	53,655	56,875	60,288
100.164.51270 MEDICARE-CITY SHARE	4,164	4,571	4,794
100.164.51275 LIFE INSURANCE	341	313	867
Total - PERSONAL SERVICES	403,174	433,779	456,114
CONTRACTUAL SERVICES:			
100.164.52110 TRAVEL AND TRAINING	13,230	12,000	14,000
100.164.52111 MANDATORY TRAINING	9,064	9,000	12,000
100.164.52222 TELEPHONE LINE CHARGES	1,848	2,000	2,000
100.164.52410 LEGAL SERVICES	0	0	100,000
100.164.52480 OTHER PROFESSIONAL SERVICES	30,723	215,000	110,000
100.164.52490 OUTSIDE PRINTING	958	1,000	1,000
100.164.52520 MAINT OF LAND & BUILDINGS	0	5,000	0
100.164.52810 PROPERTY TAXES	0	2,000	2,000
100.164.52920 MEMBERSHIPS-BOOKS-PERIODICALS	22,325	18,000	20,000
Total - CONTRACTUAL SERVICES	78,149	264,000	261,000
COMMODITIES:			
100.164.53100 OFFICE SUPPLIES	3,911	10,000	10,740
Total - COMMODITIES	3,911	10,000	10,740
CAPITAL OUTLAY:			
100.164.54320 OFFICE MACHINERY & EQUIPMENT	0	50,000	5,000
100.164.54400 BUILDINGS AND OTHER STRUCTURES	0	5,000	0
Total - CAPITAL OUTLAY	0	55,000	5,000
Grand Total	\$485,233	\$762,779	\$732,854

**GENERAL FUND
COMMUNICATIONS**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
COMMUNICATIONS COORDINATOR (180)	0	1	0
COMMUNICATIONS INTERN (185)	1	0	0
COMMUNICATIONS MANAGER (180)	0	0	1
PERSONAL SERVICES:			
100.165.51110 SALARIES & WAGES	\$38,691	\$60,263	\$66,419
100.165.51211 PERS	5,255	8,437	9,299
100.165.51220 WORKERS COMPENSATION	1,153	2,410	2,657
100.165.51230 GROUP HEALTH INSURANCE	1,736	7,359	7,801
100.165.51270 MEDICARE-CITY SHARE	556	873	963
100.165.51275 LIFE INSURANCE	41	81	173
Total - PERSONAL SERVICES	<u>47,432</u>	<u>79,423</u>	<u>87,312</u>
CONTRACTUAL SERVICES:			
100.165.52110 TRAVEL AND TRAINING	948	2,000	4,000
100.165.52120 EMPLOYEE MILEAGE REIMBURSEMENT	219	500	1,000
100.165.52222 TELEPHONE LINE CHARGES	536	660	660
100.165.52480 OTHER PROFESSIONAL SERVICES	1,600	2,500	30,000
100.165.52490 OUTSIDE PRINTING	0	200	4,000
100.165.52920 MEMBERSHIPS-BOOKS-PERIODICALS	249	250	500
100.165.52950 RECREATIONAL ACTIVITIES	0	31,710	37,000
Total - CONTRACTUAL SERVICES	<u>3,551</u>	<u>37,820</u>	<u>77,160</u>
COMMODITIES:			
100.165.53100 OFFICE SUPPLIES	248	500	1,000
Total - COMMODITIES	<u>248</u>	<u>500</u>	<u>1,000</u>
CAPITAL OUTLAY:			
100.165.54320 OFFICE MACHINERY & EQUIPMENT	0	2,500	2,500
100.165.54370 COMPUTER SOFTWARE	0	1,000	1,000
Total - CAPITAL OUTLAY	<u>0</u>	<u>3,500</u>	<u>3,500</u>
Grand Total	\$51,231	\$121,243	\$168,972

**GENERAL FUND
PLANNING**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
CITY PLANNER (176)	1	1	1
ZONING ADMINISTRATOR (186)	1	1	0
ZONING ADMINISTRATOR (240)	0	0	1
PERSONAL SERVICES:			
100.162.51110 SALARIES & WAGES	\$103,072	\$111,242	\$114,497
100.162.51211 PERS	14,317	15,574	16,030
100.162.51220 WORKERS COMPENSATION	2,756	4,450	4,580
100.162.51230 GROUP HEALTH INSURANCE	25,496	27,409	29,054
100.162.51270 MEDICARE-CITY SHARE	1,417	1,613	1,660
100.162.51275 LIFE INSURANCE	159	151	347
Total - PERSONAL SERVICES	<u>147,216</u>	<u>160,439</u>	<u>166,168</u>
CONTRACTUAL SERVICES:			
100.162.52110 TRAVEL & TRAINING	1,657	3,000	6,000
100.162.52120 EMPLOYEE MILEAGE REIMBURSEMENT	4,695	500	1,500
100.162.52222 TELEPHONE LINE CHARGES	2,168	2,000	2,000
100.162.52230 POSTAGE AND POSTAL CHARGES	0	1,000	2,500
100.162.52310 MUNICIPAL GARAGE CHARGES	2,295	2,600	2,600
100.162.52430 ENGINEERING SERVICE	30,495	36,000	18,185
100.162.52480 OTHER PROFESSIONAL SERVICE	14,037	15,801	25,000
100.162.52490 OUTSIDE PRINTING	28	600	1,000
100.162.52510 MAINTENANCE OF EQUIPMENT	0	500	500
100.162.52710 LEGAL ADVERTISEMENTS	171	500	1,500
100.162.52920 MEMBERSHIPS-BOOKS-PERIODICALS	2,060	2,000	2,500
100.162.52960 EMPLOYEE TUITION REIMBURSEMENT	0	0	2,400
Total - CONTRACTUAL SERVICES	<u>57,606</u>	<u>64,501</u>	<u>65,685</u>
COMMODITIES:			
100.162.53100 OFFICE SUPPLIES	3,129	1,500	2,000
100.162.53510 SUPPLIES TO MAINTAIN EQUIPMENT	0	1,000	2,000
Total - COMMODITIES	<u>3,129</u>	<u>2,500</u>	<u>4,000</u>
CAPITAL OUTLAY:			
100.162.54370 COMPUTER SOFTWARE	0	1,500	2,000
Total - CAPITAL OUTLAY	<u>0</u>	<u>1,500</u>	<u>2,000</u>
Grand Total	\$207,951	\$228,940	\$237,853

**DEPARTMENT SUMMARY OF EXPENDITURES
PUBLIC SAFETY ADMINISTRATION**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
EXPENDITURES BY DIVISION:			
Public Safety Administration	\$11,055	\$0	\$0
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$11,055	\$0	\$0
EXPENDITURES BY CATEGORY:			
Personal Services	\$10,827	\$0	\$0
Contractual Services	228	0	0
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$11,055	\$0	\$0

**GENERAL FUND
PUBLIC SAFETY ADMINISTRATION**

		Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:				
DIRECTOR OF PUBLIC SAFETY (168)		1	0	0
PERSONAL SERVICES:				
100.209.51110	SALARIES & WAGES	\$6,107	\$0	\$0
100.209.51211	PERS	2,425	0	0
100.209.51230	GROUP HEALTH INSURANCE	2,204	0	0
100.209.51270	MEDICARE	87	0	0
100.209.51275	LIFE INSURANCE	6	0	0
	Total - PERSONAL SERVICES	<u>10,827</u>	<u>0</u>	<u>0</u>
CONTRACTUAL SERVICES:				
100.209.52510	MAINT OF EQUIPMENT	32	0	0
100.209.52920	MEMBERSHIPS, BOOKS & PERIODICALS	196	0	0
	Total - CONTRACTUAL SERVICES	<u>228</u>	<u>0</u>	<u>0</u>
	Grand Total	\$11,055	\$0	\$0

DIVISION OF FIRE

Mission Statement

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

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

Vision Statement

Create an All-Hazards Fire & Emergency Services

**Summary**

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

The Division of Fire's 2019 budget reflects an authorized staffing level of 79 full time, paid uniformed members and 1 Administrative Assistant.

All current uniformed members of the Division are Firefighter II and Emergency Medical Technician trained. Sixty-seven employees are trained to the paramedic level and twelve employees at the EMT Basic level. Of the 79 uniformed personnel there are:

- 22 Officers
- 57 Firefighters, including the following special positions:
 - Paid Squad Persons
 - Paid Apparatus Operators

- 5 Engines (3 frontline, 1 reserve)
- 7 Ambulances (4 frontline, 2 reserve)
- 3 Utility vehicles
- 1 Hazardous Material vehicle
- 1 Aerial Ladder truck
- 1 Command vehicle
- 2 Staff vehicles
- 1 Mass Decontamination vehicle (DHS)

DIVISION OF FIRE

Division of Fire, (continued)**2019 Goals and Objectives**

- Provide an appropriate response of personnel, apparatus, and equipment to fires, medical emergencies, and other hazardous situations
- Continue implementation of recommendations of the 2017 Strategic Planning Study throughout 2019
- Implement the results of the 2018 Deployment and Staffing Analysis conducted by the Ohio Fire Chiefs' Association
- Reduce Fire & EMS calls for service by 15% through the use of the Address Management System software, community education, community paramedicine, false alarm reduction strategies, and appropriate dispatch triage by December 31st, 2019
- Prepare and train all City Departments and Divisions on Middletown's Community Disaster Plan by December 31st, 2019
- Continue cooperation with other key organizations and city staff on community response to opioid overdoses and reduce these incidents by 10% by December 31st, 2019
- Continue Fire Department participation in staff projects/task force/Boards/Commissions, etc., throughout 2019
- Identify and apply for capital grants for the purchase and replacement of newer and older equipment including air quality monitors, cardiac monitoring equipment, capnography devices
- Develop a Fire Administration succession plan to prepare future leadership of the Division of Fire
- Administer the 2017 FEMA DHS SAFER Grant funding 12 Firefighter/EMT positions

DIVISION OF FIRE

Service Measures

	<u>2017 Actual</u>	<u>2018 Estimate</u>	<u>2019 Estimate</u>
Average response time in minutes/seconds	5 mins/33 secs	5 mins/32 secs	6 mins/1 sec
Emergency medical calls	9,832	9,700	8,972
Fire Calls for Service	1,976	2,724	2,519
Structure Fire responses	178	192	178

**DEPARTMENT SUMMARY OF EXPENDITURES
DIVISION OF FIRE**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
EXPENDITURES BY DIVISION:			
Fire Administration	\$387,641	\$411,813	\$431,343
Fire Operations	8,256,478	9,103,155	8,791,120
Fire Training & Prevention	279,177	605,033	633,136
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$8,923,297	\$10,120,001	\$9,855,599
EXPENDITURES BY CATEGORY:			
Personal Services	\$7,868,685	\$8,520,696	\$8,830,554
Contractual Services	456,785	595,270	482,450
Commodities	302,862	673,465	261,265
Capital Outlay	294,965	330,570	281,330
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$8,923,297	\$10,120,001	\$9,855,599

**GENERAL FUND
FIRE ADMINISTRATION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
FIRE CHIEF (169)	1	1	1
ASSISTANT FIRE CHIEF (171)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	1
PERSONAL SERVICES:			
100.211.51110 SALARIES & WAGES	\$269,897	\$280,614	\$286,273
100.211.51211 PERS	7,224	7,774	7,971
100.211.51213 FIRE PENSION	51,375	54,021	55,041
100.211.51214 FIRE UNFUNDED LIABILITY	911	1,609	1,609
100.211.51220 WORKERS COMPENSATION	6,811	11,225	11,451
100.211.51230 GROUP HEALTH INSURANCE	39,078	41,423	50,307
100.211.51250 CLOTHING ALLOWANCE	0	750	750
100.211.51270 MEDICARE	3,769	4,069	4,151
100.211.51275 LIFE INSURANCE	275	232	694
Total - PERSONAL SERVICES	<u>379,339</u>	<u>401,717</u>	<u>418,247</u>
CONTRACTUAL SERVICES:			
100.211.52111 MANDATORY TRAVEL & TRAINING	1,402	2,540	5,540
100.211.52660 PROPERTY INSURANCE	3,168	2,700	2,700
100.211.52670 BOILER & MACHINERY INSURANCE	213	250	250
100.211.52920 MEMBERSHIPS-BOOKS-PERIODICALS	987	1,000	1,000
Total - CONTRACTUAL SERVICES	<u>5,770</u>	<u>6,490</u>	<u>9,490</u>
COMMODITIES:			
100.211.53100 OFFICE SUPPLIES	1,699	1,756	1,756
100.211.53210 FOOD	722	750	750
100.211.53230 PURCHASE OF UNIFORMS	110	1,100	1,100
Total - COMMODITIES	<u>2,532</u>	<u>3,606</u>	<u>3,606</u>
 Grand Total	 \$387,641	 \$411,813	 \$431,343

**GENERAL FUND
FIRE OPERATIONS**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
DEPUTY FIRE CHIEF (FO4)	3	3	3
FIRE CAPTAIN (FO3)	4	4	4
FIRE LIEUTENANT (FO2)	8	8	8
FIREFIGHTER PM (FO1)	44	40	49
FIREFIGHTER EMT (FO1)	16	17	8
PERSONAL SERVICES:			
100.212.51110 SALARIES & WAGES	\$4,610,296	\$4,694,956	\$4,848,336
100.212.51120 OVERTIME WAGES	164,565	134,058	134,058
100.212.51150 CALL-OUT OVERTIME	8,812	39,000	29,000
100.212.51213 FIRE PENSION	1,127,406	1,168,323	1,194,095
100.212.51214 FIRE UNFUNDED LIABILITY	43,248	43,000	43,000
100.212.51220 WORKERS COMPENSATION	121,029	194,721	199,016
100.212.51230 GROUP HEALTH INSURANCE	1,056,046	1,142,401	1,225,382
100.212.51250 CLOTHING ALLOWANCE	13,500	30,000	30,000
100.212.51270 MEDICARE-CITY SHARE	66,440	70,586	72,665
100.212.51275 LIFE INSURANCE	6,137	5,767	12,485
Total - PERSONAL SERVICES	7,217,480	7,522,812	7,788,037
CONTRACTUAL SERVICES:			
100.212.52111 MANDATORY TRAVEL & TRAINING	10,339	10,178	12,280
100.212.52210 UTILITIES-GAS & ELECTRIC	38,273	55,000	12,000
100.212.52222 TELEPHONE LINE CHARGES	15,737	23,500	23,500
100.212.52310 MUNICIPAL GARAGE CHARGES	294,093	350,922	301,000
100.212.52330 RADIO MAINTENANCE	15,414	12,614	12,614
100.212.52480 OTHER PROFESSIONAL SERVICES	22,580	68,100	53,100
100.212.52490 OUTSIDE PRINTING	570	1,000	1,000
100.212.52510 MAINTENANCE OF EQUIP	9,476	24,000	14,000
100.212.52520 MAINTENANCE OF FACILITIES	36,773	35,000	35,000
100.212.52820 LICENSES AND PERMITS	364	500	500
100.212.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,253	1,200	1,200
Total - CONTRACTUAL SERVICES	444,872	582,014	466,194
COMMODITIES:			
100.212.53210 FOOD	1,537	0	0
100.212.53220 DRUGS/MEDICAL SUPPLIES	153,526	130,000	80,000
100.212.53230 PURCHASE OF UNIFORMS	88,732	112,200	100,000
100.212.53240 HOUSEHOLD GOODS	3,579	4,000	4,000
100.212.53250 CLEANING SUPPLIES	8,633	10,000	10,000
100.212.53510 SUPPLIES TO MAINTAIN EQUIP	20,374	17,500	17,500
100.212.53520 SUPPLIES TO MAINTAIN BUILDINGS	6,825	7,100	7,100
100.212.53550 HAZARDOUS MATERIALS SUPPLIES	11,606	10,000	10,000
100.212.53610 SMALL TOOLS & EQUIPMENT	2,420	3,000	3,000
100.212.53620 MAJOR TOOLS & EQUIPMENT	0	372,959	22,959
100.212.53710 CHEMICALS & LAB SUPPLIES	1,928	1,000	1,000
Total - COMMODITIES	299,161	667,759	255,559
CAPITAL OUTLAY:			
100.212.54310 AUTOS & TRUCK DEPR	244,002	244,000	244,000
100.212.54311 RADIO DEPRECIATION	3,570	3,570	3,570
100.212.54400 BLDGS AND OTHER STRUCTURES	47,393	83,000	33,760
Total - CAPITAL OUTLAY	294,965	330,570	281,330
Grand Total	\$8,256,478	\$9,103,155	\$8,791,120

**GENERAL FUND
FIRE TRAINING AND PREVENTION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
FIRE CAPTAIN (F03)	2	2	2
FIRE LIEUTENANT (FO2)	0	3	3
PERSONAL SERVICES:			
100.213.51110 SALARIES & WAGES	\$166,539	\$377,078	\$401,872
100.213.51120 OVERTIME WAGES	11,618	6,150	6,150
100.213.51150 CALL-OUT OVERTIME	2,148	4,000	14,000
100.213.51213 FIRE PENSION	42,598	92,935	101,285
100.213.51214 FIRE UNFUNDED LIABILITY	1,366	2,880	2,880
100.213.51220 WORKERS COMPENSATION	4,395	15,489	16,881
100.213.51230 GROUP HEALTH INSURANCE	40,508	89,616	72,216
100.213.51250 CLOTHING ALLOWANCE	0	2,000	2,000
100.213.51270 MEDICARE-CITY SHARE	2,510	5,615	6,119
100.213.51275 LIFE INSURANCE	185	404	867
Total - PERSONAL SERVICES	271,865	596,167	624,270
CONTRACTUAL SERVICES:			
100.213.52111 MANDATORY TRAVEL & TRAINING	2,455	2,618	2,618
100.213.52222 TELEPHONE LINE CHARGES	1,320	1,320	1,320
100.213.52920 MEMBERSHIPS-BOOKS-PERIODICALS	2,368	2,828	2,828
Total - CONTRACTUAL SERVICES	6,142	6,766	6,766
COMMODITIES:			
100.213.53210 FOOD	401	750	750
100.213.53230 PURCHASE OF UNIFORMS	769	1,350	1,350
Total - COMMODITIES	1,170	2,100	2,100
Grand Total	\$279,177	\$605,033	\$633,136

DIVISION OF POLICE

Summary

The Division of Police is led by the Chief of Police, assisted by the four Majors. It is divided into four sections, four of which are commanded by a Major (Administration, Investigation, Patrol and Services).

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.



2019 Budget Overview

The amount of General Fund money in our 2019 budget is \$12,566,276. In addition to the General Fund dollars we have budgeted money from other funding sources, specifically the Law Enforcement Trust Fund, the Mandatory Drug Fine Fund, the DUI Education and Enforcement Fund, a JAG grant, O.V.I. Grant, and the STEP Grant (all Special Revenue Funds).

The 2019 budget contains the following personnel:

1. 69 Sworn Police Positions (including supervisors)
2. 15 Dispatchers
3. 1 Communications/Services Supervisor
4. 11 Correction Officers
5. 9 Clerical Staff
6. 1 Civilian Property Officer
7. 1 Animal Control Officer
8. 4 Housing Code Specialists
9. 4 Part-time staff associated with the supervision of prisoners and/or work details

In total we have: 111 full-time employees and four 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 Investigations Unit, to promote traffic safety, to promote specialized training, and to assist in our efforts to combat drunken drugged driving.

Police Services include:

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

DIVISION OF POLICE
Division of Police, (continued)
Programs, Goals and Projects for 2019

1. Crime and Calls for Service Reduction: Continue to reduce Part I Crimes and CFS
2. Work with other city departments to address crime, housing, and quality of life issues in specific targeted neighborhoods
3. Train personnel to improve employee job performance and learn new trends in Law Enforcement
4. Utilize the chronic nuisance ordinance to address nuisance rental property complaints
5. Continue the use of task force strategies to address criminal and nuisance problems in the community
6. Capitalize on the newly created Animal Control position to work with the department and the newly added housing code specialists to continue the cleanup of the city
7. Supplement the Jail system with the addition of the new CMI software
8. Reduce Use of Force situations as well as continue the reduction of citizen complaints.

Key Measurements

- Part I crimes
- Total patrol discretionary time
- Response times, priority 1, 2 and 3 calls for service
- All Arrests
- Average daily jail population
- Juvenile arrests and percent of crimes and 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>2018 Estimated</u>	<u>2018 Actual</u>	<u>2019 Estimate</u>
Part One Crimes	2,907 crimes	2,650 crimes	2,390 crimes
Total Activity	41,835 total activity	27,891 total activity	27,800 total activity
Cases Assigned to Detectives	1,280 cases	966 cases	946 cases
Average Daily Jail Population	55 inmates	55.2 inmates	40 inmates
Traffic Crashes	1,400 crashes	952 crashes	932 crashes
Arrests	5,525 arrests	4,416 arrests	4,327 arrests
Moving Citations	6,400 citations	3,123 citations	3,590 citations

**DEPARTMENT SUMMARY OF EXPENDITURES
DIVISION OF POLICE**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
EXPENDITURES BY DIVISION:			
Police Administration	\$507,749	\$588,973	\$962,535
Criminal Investigation	2,114,029	1,461,129	1,309,927
Narcotics	0	852,189	882,599
Uniform Patrol	6,048,872	6,481,235	6,462,279
Police Services	302,832	311,286	326,642
Police & Fire Dispatch	1,258,856	1,223,695	1,350,220
Jail Management	1,194,060	1,244,898	1,272,074
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$11,426,396	\$12,163,405	\$12,566,276
EXPENDITURES BY CATEGORY:			
Personal Services	\$10,084,465	\$10,727,799	\$11,004,628
Contractual Services	920,238	948,804	973,846
Commodities	128,810	148,300	159,300
Capital Outlay	292,883	338,502	428,502
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$11,426,396	\$12,163,405	\$12,566,276

**GENERAL FUND
POLICE ADMINISTRATION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
CHIEF OF POLICE (169)	1	1	1
DEPUTY POLICE CHIEF (171)	0	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	1
ADMINISTRATIVE ASSISTANT (246)	0	0	1
ANIMAL CONTROL OFFICER (240)	0	0	0.5
ASSISTANT CHIEF OF POLICE (DCP)	1	0	0
HOUSING CODE SPECIALIST (186)	0	0	4
SECRETARY III (187)	1	1	1
PERSONAL SERVICES:			
100.221.51110 SALARIES & WAGES	\$290,356	\$334,873	\$603,581
100.221.51120 OVERTIME WAGES	5,899	2,900	5,400
100.221.51211 PERS	12,897	14,356	51,807
100.221.51212 POLICE PENSION	41,471	45,869	46,591
100.221.51214 POLICE UNFUNDED LIABILITY	1,044	997	997
100.221.51220 WORKERS COMPENSATION	8,186	13,511	24,359
100.221.51230 GROUP HEALTH INSURANCE	60,668	69,566	116,449
100.221.51250 CLOTHING ALLOWANCE	4,700	4,700	4,700
100.221.51270 MEDICARE-CITY SHARE	3,787	4,898	8,830
100.221.51275 LIFE INSURANCE	322	303	1,821
Total - PERSONAL SERVICES	<u>429,330</u>	<u>491,973</u>	<u>864,535</u>
CONTRACTUAL SERVICES:			
100.221.52111 MANDATORY TRAVEL & TRAINING	5,116	5,000	5,000
100.221.52480 OTHER PROFESSIONAL SERVICES	3,411	1,000	2,000
100.221.52490 OUTSIDE PRINTING	1,264	2,000	2,000
100.221.52510 MAINT OF EQUIPMENT	184	500	500
100.221.52650 POLICE PROFESSIONAL LIAB INS	52,129	71,000	71,000
100.221.52920 MEMBERSHIPS-BOOKS-PERIODICALS	2,715	2,000	2,000
Total - CONTRACTUAL SERVICES	<u>64,819</u>	<u>81,500</u>	<u>82,500</u>
COMMODITIES:			
100.221.53100 OFFICE SUPPLIES	13,486	14,000	14,000
100.221.53510 SUPPLIES TO MAINTAIN EQUIPMENT	44	0	0
100.221.53620 MAJOR TOOLS & EQUIPMENT	69	1,500	1,500
Total - COMMODITIES	<u>13,599</u>	<u>15,500</u>	<u>15,500</u>
Grand Total	\$507,749	\$588,973	\$962,535

**GENERAL FUND
CRIMINAL INVESTIGATION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
DEPUTY POLICE CHIEF (171)	0	1	1
COMMUNITY SERVICE OFFICER (190)	1	0	0
POLICE LIEUTENANT (PO3)	1	0	0
POLICE OFFICER (PO1)	16	10	9
POLICE SERGEANT (PO2)	1	0	0
PROPERTY OFFICER (186)	0	1	1
SECRETARY III (187)	1	1	1
PERSONAL SERVICES:			
100.222.51110 SALARIES & WAGES	\$1,289,610	\$904,001	\$788,721
100.222.51120 OVERTIME WAGES	139,509	45,360	77,700
100.222.51211 PERS	12,454	13,216	14,245
100.222.51212 POLICE PENSION	249,765	166,718	149,111
100.222.51214 POLICE UNFUNDED LIABILITY	9,921	6,954	6,954
100.222.51220 WORKERS COMPENSATION	36,672	37,974	34,657
100.222.51230 GROUP HEALTH INSURANCE	291,390	223,930	171,427
100.222.51250 CLOTHING ALLOWANCE	43,500	28,200	23,500
100.222.51270 MEDICARE-CITY SHARE	19,607	13,766	12,563
100.222.51275 LIFE INSURANCE	1,582	1,010	1,049
Total - PERSONAL SERVICES	2,094,010	1,441,129	1,279,927
CONTRACTUAL SERVICES:			
100.222.52111 MANDATORY TRAVEL & TRAINING	1,221	1,000	8,000
100.222.52480 OTHER PROFESSIONAL SERVICE	5,116	5,000	8,000
100.222.52490 OUTSIDE PRINTING	752	1,000	1,000
100.222.52510 MAINTENANCE OF EQUIP	3,066	2,000	2,000
100.222.52920 MEMBERSHIPS-BOOKS-PERIODICALS	415	1,000	1,000
Total - CONTRACTUAL SERVICES	10,570	10,000	20,000
COMMODITIES:			
100.222.53297 SCHOOL EDUCATION SUPPLIES	2,312	2,500	2,500
100.222.53510 SUPPLIES TO MAINTAIN EQUIP	1,138	1,500	1,500
100.222.53610 SMALL TOOLS & EQUIP	2,000	2,000	2,000
100.222.53710 CHEMICALS & LAB SUPPLIES	3,998	4,000	4,000
Total - COMMODITIES	9,448	10,000	10,000
Grand Total	\$2,114,029	\$1,461,129	\$1,309,927

**GENERAL FUND
NARCOTICS DIVISION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
POLICE OFFICER (PO1)	0	6	6
POLICE SERGEANT (PO2)	0	1	1
PERSONAL SERVICES:			
100.223.51110 SALARIES & WAGES	\$0	\$504,114	\$516,188
100.223.51120 OVERTIME WAGES	0	45,000	45,000
100.223.51212 POLICE PENSION	0	107,077	109,432
100.223.51214 POLICE UNFUNDED LIABILITY	0	4,425	4,425
100.223.51220 WORKERS COMPENSATION	0	21,965	22,448
100.223.51230 GROUP HEALTH INSURANCE	0	123,680	139,023
100.223.51250 CLOTHING ALLOWANCE	0	17,400	17,400
100.223.51270 MEDICARE-CITY SHARE	0	7,962	8,137
100.223.51275 LIFE INSURANCE	0	566	546
Total - PERSONAL SERVICES	<u>0</u>	<u>832,189</u>	<u>862,599</u>
CONTRACTUAL SERVICES:			
100.223.52111 MANDATORY TRAVEL & TRAINING	0	1,000	1,000
100.223.52480 OTHER PROFESSIONAL SERVICE	0	5,000	5,000
100.223.52490 OUTSIDE PRINTING	0	1,000	1,000
100.223.52510 MAINTENANCE OF EQUIP	0	2,000	2,000
100.223.52920 MEMBERSHIPS-BOOKS-PERIODICALS	0	1,000	1,000
Total - CONTRACTUAL SERVICES	<u>0</u>	<u>10,000</u>	<u>10,000</u>
COMMODITIES:			
100.223.53297 SCHOOL EDUCATION SUPPLIES	0	2,500	2,500
100.223.53510 SUPPLIES TO MAINTAIN EQUIP	0	1,500	1,500
100.223.53610 SMALL TOOLS & EQUIP	0	2,000	2,000
100.223.53710 CHEMICALS & LAB SUPPLIES	0	4,000	4,000
Total - COMMODITIES	<u>0</u>	<u>10,000</u>	<u>10,000</u>
Grand Total	\$0	\$852,189	\$882,599

**GENERAL FUND
UNIFORM PATROL**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
DEPUTY POLICE CHIEF (171)	0	1	1
POLICE LIEUTENANT (PO3)	1	0	0
POLICE SERGEANT (PO2)	8	9	9
POLICE OFFICER (PO1)	39	39	39
PERSONAL SERVICES:			
100.224.51110 SALARIES & WAGES	\$3,312,258	\$3,521,437	\$3,434,037
100.224.51120 OVERTIME WAGES	275,126	294,531	300,000
100.224.51211 PERS	14	0	0
100.224.51212 POLICE PENSION	696,126	744,114	728,137
100.224.51214 POLICE UNFUNDED LIABILITY	39,685	36,419	36,419
100.224.51220 WORKERS COMPENSATION	87,446	152,639	149,361
100.224.51230 GROUP HEALTH INSURANCE	651,349	697,407	676,215
100.224.51250 CLOTHING ALLOWANCE	60,231	62,980	66,630
100.224.51270 MEDICARE-CITY SHARE	50,491	55,331	54,144
100.224.51275 LIFE INSURANCE	4,095	3,959	3,917
Total - PERSONAL SERVICES	5,176,820	5,568,817	5,448,861
CONTRACTUAL SERVICES:			
100.224.52111 MANDATORY TRAVEL & TRAINING	11,889	15,000	15,000
100.224.52310 MUNICIPAL GARAGE CHARGES	377,060	400,000	400,000
100.224.52330 RADIO MAINTENANCE	31,166	29,751	29,751
100.224.52480 OTHER PROFESSIONAL SERVICES	57,376	31,415	31,415
100.224.52490 OUTSIDE PRINTING	2,901	2,000	2,000
100.224.52510 MAINTENANCE OF EQUIP	8,734	3,000	3,000
100.224.52520 MAINTENANCE OF FACILITIES	8,959	5,000	5,000
100.224.52920 MEMBERSHIPS-BOOKS-PERIODICALS	1,365	0	0
Total - CONTRACTUAL SERVICES	499,449	486,166	486,166
COMMODITIES:			
100.224.53100 OFFICE SUPPLIES	448	0	0
100.224.53230 PURCHASE OF UNIFORMS	24,184	25,000	33,000
100.224.53295 TRAFFIC CONTROL SUPPLIES	1,249	2,000	2,000
100.224.53296 OTHER SUPPLIES	2,101	0	0
100.224.53510 SUPPLIES TO MAINTAIN EQUIP	3,274	3,000	3,000
100.224.53610 SMALL TOOLS & EQUIP	540	0	0
100.224.53620 MAJOR TOOLS & EQUIPMENT	30,049	40,000	43,000
100.224.53720 AMMUNITION	18,000	18,000	18,000
Total - COMMODITIES	79,846	88,000	99,000
CAPITAL OUTLAY:			
100.224.54310 AUTOS AND TRUCKS DEPR	280,005	280,000	280,000
100.224.54311 RADIO DEPRECIATION	12,752	12,752	12,752
100.224.54313 MOBIL DATA DEPRECIATION	0	45,500	45,500
100.224.54360 OTHER EQUIPMENT	0	0	90,000
Total - CAPITAL OUTLAY	292,757	338,252	428,252
Grand Total	\$6,048,872	\$6,481,235	\$6,462,279

**GENERAL FUND
POLICE SERVICES**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
WORD PROCESSING OPERATOR (PC3)	1	1	1
POLICE RECORDS CLERK (PC2)	1	1	1
POLICE RECORDS CLERK (PC4)	3	3	3
PERSONAL SERVICES:			
100.225.51110 SALARIES & WAGES	\$192,708	\$193,182	\$202,993
100.225.51120 OVERTIME WAGES	10,300	11,220	11,444
100.225.51211 PERS	28,360	28,616	30,021
100.225.51220 WORKERS COMPENSATION	4,953	8,176	8,577
100.225.51230 GROUP HEALTH INSURANCE	53,655	56,875	60,288
100.225.51250 CLOTHING ALLOWANCE	1,500	1,500	1,500
100.225.51270 MEDICARE-CITY SHARE	2,813	2,964	3,109
100.225.51275 LIFE INSURANCE	282	303	260
Total - PERSONAL SERVICES	<u>294,571</u>	<u>302,836</u>	<u>318,192</u>
CONTRACTUAL SERVICES:			
100.225.52480 OTHER PROFESSIONAL SERVICE	5	250	250
100.225.52490 OUTSIDE PRINTING	4,673	4,250	4,250
100.225.52510 MAINTENANCE OF EQUIP	3,457	3,700	3,700
Total - CONTRACTUAL SERVICES	<u>8,135</u>	<u>8,200</u>	<u>8,200</u>
CAPITAL OUTLAY:			
100.225.54320 OFFICE MACHINERY AND EQUIP	126	250	250
Total - CAPITAL OUTLAY	<u>126</u>	<u>250</u>	<u>250</u>
Grand Total	\$302,832	\$311,286	\$326,642

**GENERAL FUND
POLICE & FIRE DISPATCH**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
DISPATCHER (PC7)	14	14	15
COMMUNICATIONS SUPERVISOR (183)	1	1	1
PERSONAL SERVICES:			
100.226.51110 SALARIES & WAGES	\$658,981	\$686,113	\$734,224
100.226.51120 OVERTIME WAGES	200,527	104,575	131,434
100.226.51212 POLICE PENSION	8,549	0	1,492
100.226.51211 PERS	114,574	110,696	120,232
100.226.51220 WORKERS COMPENSATION	19,990	31,628	34,626
100.226.51230 GROUP HEALTH INSURANCE	171,314	195,787	225,317
100.226.51250 CLOTHING ALLOWANCE	11,044	12,000	12,000
100.226.51270 MEDICARE-CITY SHARE	12,006	11,465	12,552
100.226.51275 LIFE INSURANCE	1,204	931	1,343
Total - PERSONAL SERVICES	<u>1,198,191</u>	<u>1,153,195</u>	<u>1,273,220</u>
CONTRACTUAL SERVICES:			
100.226.52111 MANDATORY TRAINING	1,582	1,500	2,000
100.226.52222 TELEPHONE LINE CHARGES	31,581	30,000	30,000
100.226.52480 OTHER PROFESSIONAL SERVICES	750	1,000	1,000
100.226.52510 MAINTENANCE OF EQUIP	25,105	34,000	40,000
100.226.52920 MEMBERSHIPS-BOOKS-PERIODICALS	324	0	0
Total - CONTRACTUAL SERVICES	<u>59,342</u>	<u>66,500</u>	<u>73,000</u>
COMMODITIES:			
100.226.53620 MAJOR TOOLS & EQUIPMENT	1,323	4,000	4,000
Total - COMMODITIES	<u>1,323</u>	<u>4,000</u>	<u>4,000</u>
 Grand Total	 <u>\$1,258,856</u>	 <u>\$1,223,695</u>	 <u>\$1,350,220</u>

**GENERAL FUND
JAIL MANAGEMENT**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
POLICE LIEUTENANT (PO3)	1	0	0
DEPUTY POLICE CHIEF (171)	0	1	1
CORRECTIONS OFFICER (PO4)	11	11	11
P/T COURT LIAISON (190)	1550 HRS	1550 HRS	1550 HRS
P/T BUILDING CLEANER (197)	1027 HRS	1027 HRS	0
P/T BUILDING CLEANER (207)	0	0	1027 HRS
PERSONAL SERVICES:			
100.229.51110 SALARIES & WAGES	\$584,049	\$603,602	\$621,449
100.229.51120 OVERTIME WAGES	39,565	34,100	34,100
100.229.51211 PERS	71,587	74,130	76,325
100.229.51212 POLICE PENSION	20,490	21,100	21,522
100.229.51214 POLICE UNFUNDED LIABILITY	1,567	1,347	1,347
100.229.51220 WORKERS COMPENSATION	15,305	25,508	26,222
100.229.51230 GROUP HEALTH INSURANCE	139,667	157,829	156,028
100.229.51250 CLOTHING ALLOWANCE	9,780	10,050	10,050
100.229.51270 MEDICARE-CITY SHARE	8,835	9,247	9,505
100.229.51275 LIFE INSURANCE	697	747	746
Total - PERSONAL SERVICES	891,543	937,660	957,294
CONTRACTUAL SERVICES:			
100.229.52111 MANDATORY TRAVEL & TRAINING	400	1,300	1,300
100.229.52420 MEDICAL SERVICE	2,278	35,000	35,000
100.229.52480 OTHER PROFESSIONAL SERVICE	80,500	88,000	96,000
100.229.52490 OUTSIDE PRINTING	576	500	500
100.229.52510 MAINTENANCE OF EQUIP	8,096	9,180	9,180
100.229.52880 OTHER OPERATING COSTS	29,496	25,000	50,000
100.229.52980 MISCELLANEOUS CONTRACTUAL SVC	156,577	127,458	102,000
Total - CONTRACTUAL SERVICES	277,924	286,438	293,980
COMMODITIES:			
100.229.53220 DRUGS & MEDICAL SUPPLIES	3,266	4,000	4,000
100.229.53230 PURCHASE OF UNIFORMS	1,560	4,000	4,000
100.229.53250 CLEANING SUPPLIES	8,494	5,000	5,000
100.229.53510 SUPPLIES TO MAINTAIN EQUIP	2,710	2,000	2,000
100.229.53520 SUPPLIES TO MAINTAIN FACILITIES	1,065	1,500	1,500
100.229.53620 MAJOR TOOLS AND EQUIPMENT	7,499	4,300	4,300
Total - COMMODITIES	24,593	20,800	20,800
Grand Total	\$1,194,060	\$1,244,898	\$1,272,074

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
EXPENDITURES BY DIVISION:			
Community Revitalization Administration	\$117,747	\$127,791	\$18,000
Recreation	(852)	0	0
Community Development	430,880	461,615	23,800
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$547,775	\$589,406	\$41,800
 EXPENDITURES BY CATEGORY:			
Personal Services	\$536,833	\$577,406	\$41,800
Contractual Services	10,943	12,000	0
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$547,775	\$589,406	\$41,800

**GENERAL FUND
COMMUNITY REVITALIZATION ADMINISTRATION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
COMMUNITY REVITALIZATION DIRECTOR (169)	1	1	0
PERSONAL SERVICES:			
100.410.51110 SALARIES & WAGES	\$83,902	\$90,709	\$0
100.410.51211 PERS	11,693	12,699	0
100.410.51220 WORKERS COMPENSATION	2,104	3,628	0
100.410.51230 GROUP HEALTH INSURANCE	6,942	7,359	0
100.410.51240 UNEMPLOYMENT COMPENSATION	0	0	18,000
100.410.51270 MEDICARE-CITY SHARE	1,212	1,315	0
100.410.51275 LIFE INSURANCE	98	81	0
Total - PERSONAL SERVICES	105,952	115,791	18,000
CONTRACTUAL SERVICES			
100.410.52110 TRAVEL AND TRAINING	387	1,750	0
100.410.52222 TELEPHONE LINE CHARGES	710	500	0
100.410.52480 OTHER PROFESSIONAL SERVICE	10,247	9,500	0
100.410.52920 MEMBERSHIPS-BOOKS-PERIODICALS	450	250	0
Total - CONTRACTUAL SERVICES	11,795	12,000	0
Grand Total	\$117,747	\$127,791	\$18,000

**GENERAL FUND
RECREATION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
100.413.52950 RECREATIONAL ACTIVITIES	(\$852)	\$0	\$0
Total - CONTRACTUAL SERVICES	<u>(852)</u>	<u>0</u>	<u>0</u>
Grand Total	(\$852)	\$0	\$0

**GENERAL FUND
COMMUNITY DEVELOPMENT**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
HUD PROGRAM ADMINISTRATOR (176)	1	1	0
HOUSING CODE SPECIALIST (186)	4	4	0
SECRETARY III (187)	2	0	0
ADMINISTRATIVE ASSISTANT (184)	0	1	0
ANIMAL CONTROL OFFICER (186)	0.5	0.5	0
PERSONAL SERVICES:			
100.163.51110 SALARIES & WAGES	\$303,192	\$323,300	\$0
100.163.51211 PERS	42,659	45,262	0
100.163.51220 WORKERS COMPENSATION	8,545	12,932	0
100.163.51230 GROUP HEALTH INSURANCE	71,730	74,963	0
100.163.51240 UNEMPLOYMENT COMPENSATION	0	0	23,800
100.163.51270 MEDICARE-CITY SHARE	4,273	4,688	0
100.163.51275 LIFE INSURANCE	481	470	0
Total - PERSONAL SERVICES	430,880	461,615	23,800
Grand Total	\$430,880	\$461,615	\$23,800

PUBLIC WORKS - ENGINEERING DIVISION
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Summary

The Division consists of four 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 incorporate record drawings into the Geographic Information System.

PUBLIC WORKS - PARKS MAINTENANCE DIVISION
Summary

The Parks Maintenance Division consists of (6) full time maintenance employees and seasonal employees who maintain all of the City parks, including the associated playground equipment, splash pads, and structures, Baker Bowl Skate Park, Pioneer Cemetery, Governor’s Square, Port Middletown and the walking 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, removal of downed trees/branches in the City streets or parks, along with the removal of graffiti from City owned property. The Parks Division also mows and maintains the closed landfill area and assists the Grounds Maintenance Division.


Goals and Objectives

- Goal 1: Continue the improvement of City parks by painting and repairing the existing playground structures, benches, fences, picnic tables and all other structures in parks as necessary.
- Goal 2: Work with Keep Middletown Beautiful, local employers and organizations to create and coordinate volunteer efforts in the Parks.
- Goal 3: Continue tree trimming and removal of dead or hazardous trees on City owned properties.
- Goal 4: Assist the Light up Middletown volunteers in decorating Smith Park for Christmas display


Service Measures

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Estimate</u>
Number of park acres maintained	270 acres	270 acres	270 acres
Number of trees planted (Parks/Grounds)	63 trees	88 trees	100 trees

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
EXPENDITURES BY DIVISION:			
Engineering	\$766,045	\$446,720	\$461,588
Street Lighting	665,685	703,097	710,120
Parks Maintenance	770,595	851,818	859,157
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$2,202,325	\$2,001,635	\$2,030,865
 EXPENDITURES BY CATEGORY:			
Personal Services	\$794,407	\$881,250	\$901,734
Contractual Services	1,300,114	1,025,611	1,033,380
Commodities	40,708	47,000	49,000
Capital Outlay	67,096	47,774	46,751
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$2,202,325	\$2,001,635	\$2,030,865

**GENERAL FUND
ENGINEERING**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
ASSISTANT CITY ENGINEER (276)	0	0.5	0.5
SENIOR ENGINEER (176)	0.5	0	0
CITY ENGINEER (172)	1	1	1
ENGINEERING CONSTRUCTION INSPECTOR (181)	1	1	1
ENGINEERING TECHNICIAN (184)	1	1	1
PERSONAL SERVICES:			
100.512.51110 SALARIES & WAGES	\$229,068	\$245,654	\$260,775
100.512.51120 OVERTIME WAGES	8,038	5,000	5,000
100.512.51211 PERS	34,433	35,092	37,208
100.512.51220 WORKERS COMPENSATION	6,031	10,026	10,631
100.512.51230 GROUP HEALTH INSURANCE	52,653	57,484	54,208
100.512.51250 CLOTHING ALLOWANCE	700	500	700
100.512.51270 MEDICARE-CITY SHARE	3,533	3,634	3,854
100.512.51275 LIFE INSURANCE	321	263	607
Total - PERSONAL SERVICES	<u>334,777</u>	<u>357,653</u>	<u>372,982</u>
CONTRACTUAL SERVICES:			
100.512.52110 TRAVEL AND TRAINING	183	1,200	1,000
100.512.52120 EMPLOYEE MILEAGE REIMBURSEMENT	0	100	100
100.512.52222 TELEPHONE LINE CHARGES	2,491	3,000	2,500
100.512.52310 MUNICIPAL GARAGE CHARGES	6,598	10,702	11,000
100.512.52430 ENGINEERING SERVICE	35,437	42,165	42,106
100.512.52480 OTHER PROFESSIONAL SERVICE	102	0	0
100.512.52510 MAINTENANCE OF EQUIP	542	5,000	5,000
100.512.52920 MEMBERSHIPS-BOOKS-PERIODICALS	795	1,000	1,000
100.512.52980 OTHER MISC CONTRACTUAL SERVICES	369,820	0	0
Total - CONTRACTUAL SERVICES	<u>415,967</u>	<u>63,167</u>	<u>62,706</u>
COMMODITIES:			
100.512.53100 OFFICE SUPPLIES	1,640	2,000	2,000
100.512.53510 SUPPLIES TO MAINTAIN EQUIPMENT	441	1,500	1,500
100.512.53610 SMALL TOOLS & EQUIPMENT	0	300	300
Total - COMMODITIES	<u>2,080</u>	<u>3,800</u>	<u>3,800</u>
CAPITAL OUTLAY:			
100.512.54300 COMPUTERS & OTHER PERIPHERALS	0	1,000	1,000
100.512.54310 AUTOS & TRUCKS DEPR	13,101	13,100	13,100
100.512.54370 COMPUTER SOFTWARE	120	8,000	8,000
Total - CAPITAL OUTLAY	<u>13,221</u>	<u>22,100</u>	<u>22,100</u>
Grand Total	\$766,045	\$446,720	\$461,588

**GENERAL FUND
STREET LIGHTING**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
100.590.52210 UTILITIES-GAS AND ELECTRIC	\$621,225	\$575,000	\$650,000
100.590.52480 OTHER PROFESSIONAL SERVICES	0	25,000	25,000
100.590.52510 MAINTENANCE OF EQUIPMENT	26,585	83,097	15,120
Total - CONTRACTUAL SERVICES	<u>647,810</u>	<u>683,097</u>	<u>690,120</u>
COMMODITIES:			
100.590.53510 SUPPLIES TO MAINTAIN EQUIPMENT	17,875	20,000	20,000
Total - COMMODITIES	<u>17,875</u>	<u>20,000</u>	<u>20,000</u>
 Grand Total	 \$665,685	 \$703,097	 \$710,120

**GENERAL FUND
PARKS MAINTENANCE**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
MAINTENANCE WORKER (PW3)	2	2	2
EQUIPMENT OPERATOR (PW4)	4	4	4
SEASONAL MOWING INSPECTOR	387 HRS	387 HRS	387 HRS
SEASONAL EMPLOYEES	1080 HRS	2160 HRS	2160 HRS
PERSONAL SERVICES:			
100.542.51110 SALARIES & WAGES	\$296,885	\$320,443	\$323,709
100.542.51120 OVERTIME WAGES	21,523	25,000	25,000
100.542.51211 PERS	45,412	48,362	48,819
100.542.51220 WORKERS COMPENSATION	8,610	13,818	13,948
100.542.51230 GROUP HEALTH INSURANCE	75,112	103,011	104,318
100.542.51250 CLOTHING ALLOWANCE	3,000	3,000	3,000
100.542.51270 MEDICARE-CITY SHARE	4,502	5,009	5,056
100.542.51275 LIFE INSURANCE	282	364	312
100.542.51280 AFSCME CARE PLAN	4,303	4,590	4,590
100.542.51290 EMPLOYEE AWARDS	0	0	0
Total - PERSONAL SERVICES	459,630	523,597	528,752
CONTRACTUAL SERVICES:			
100.542.52110 TRAVEL AND TRAINING	113	500	500
100.542.52111 MANDATORY TRAVEL & TRAINING	274	200	202
100.542.52210 UTILITIES-GAS AND ELECTRIC	35,609	48,000	48,000
100.542.52222 TELEPHONE LINE CHARGES	702	700	700
100.542.52310 MUNICIPAL GARAGE CHARGES	22,288	30,495	30,000
100.542.52330 RADIO MAINTENANCE	1,302	1,302	1,302
100.542.52480 OTHER PROFESSIONAL SERVICES	18,234	16,000	16,000
100.542.52481 CONTRACTUAL MOWING	148,722	170,000	171,700
100.542.52520 MAINTENANCE OF FACILITIES	7,803	10,000	10,000
100.542.52820 LICENSES AND PERMITS	89	100	100
100.542.52920 MEMBERSHIPS-BOOKS-PERIODICALS	0	50	50
100.542.52970 UNIFORM RENTAL SERVICE	1,201	2,000	2,000
Total - CONTRACTUAL SERVICES	236,337	279,347	280,554
COMMODITIES:			
100.542.53100 OFFICE SUPPLIES	763	800	800
100.542.53220 DRUGS-MEDICAL SUPPLIES	95	100	100
100.542.53230 PURCHASE OF UNIFORMS	282	300	300
100.542.53250 CLEANING SUPPLIES	1,427	1,500	1,500
100.542.53510 SUPPLIES TO MAINTAIN EQUIP	1,198	2,000	4,000
100.542.53520 SUPPLIES TO MAINTAIN BLDGS	16,026	17,500	17,500
100.542.53610 SMALL TOOLS & EQUIPMENT	962	1,000	1,000
Total - COMMODITIES	20,753	23,200	25,200
CAPITAL OUTLAY:			
100.542.54300 COMPUTERS & OTHER PERIPHERALS	422	450	450
100.542.54310 AUTOS & TRUCKS DEPRECIATION	22,891	22,888	22,888
100.542.54311 RADIO DEPRECIATION	486	486	486
100.542.54550 PARK FACILITIES	30,076	1,850	827
Total - CAPITAL OUTLAY	53,875	25,674	24,651
Grand Total	\$770,595	\$851,818	\$859,157

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
EXPENDITURES BY DIVISION:			
Non-Departmental	\$1,569,232	\$1,621,945	\$1,668,201
TOTAL DIVISION EXPENDITURES	\$1,569,232	\$1,621,945	\$1,668,201
EXPENDITURES BY CATEGORY:			
Personal Services	\$30,780	\$33,500	\$33,835
Contractual Services	1,432,419	1,403,284	1,424,242
Commodities	17,012	19,263	19,265
Capital Outlay	89,021	165,898	190,859
TOTAL EXPENDITURES	\$1,569,232	\$1,621,945	\$1,668,201

**GENERAL FUND
NON-DEPARTMENTAL**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONAL SERVICES:			
100.911.51275	\$30,780	\$33,500	\$33,835
	<u>30,780</u>	<u>33,500</u>	<u>33,835</u>
CONTRACTUAL SERVICES:			
100.911.52210	158,151	182,000	182,000
100.911.52220	1,901	1,700	2,000
100.911.52222	119,513	100,500	116,895
100.911.52230	79,012	105,000	100,000
100.911.52240	37,224	75,000	75,000
100.911.52310	2,401	4,174	4,200
100.911.52440	52,086	52,500	50,000
100.911.52441	307,753	255,000	255,000
100.911.52480	62,769	89,803	89,760
100.911.52490	1,631	4,060	3,700
100.911.52510	139,868	100,000	105,000
100.911.52511	2,819	12,000	12,000
100.911.52520	0	1,000	1,000
100.911.52610	21,861	25,500	25,500
100.911.52620	90	250	250
100.911.52630	233,766	247,500	247,500
100.911.52810	45,069	43,000	44,000
100.911.52830	6,012	25,500	25,500
100.911.52920	38,969	31,837	31,837
100.911.52940	46,391	20,200	26,850
100.911.52980	75,133	25,750	25,750
100.911.52999	0	1,010	500
	<u>1,432,419</u>	<u>1,403,284</u>	<u>1,424,242</u>
COMMODITIES:			
100.911.53100	10	0	0
100.911.53255	494	0	0
100.911.53296	131	1,000	1,000
100.911.53510	15,312	16,463	16,465
100.911.53630	1,065	1,800	1,800
	<u>17,012</u>	<u>19,263</u>	<u>19,265</u>
CAPITAL OUTLAY:			
100.911.54310	6,996	7,000	7,000
100.911.54320	0	3,898	3,859
100.911.54369	0	0	25,000
100.911.54370	82,025	155,000	155,000
	<u>89,021</u>	<u>165,898</u>	<u>190,859</u>
Grand Total	\$1,569,232	\$1,621,945	\$1,668,201

**DEPARTMENT SUMMARY OF EXPENDITURES
TRANSFERS OUT**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
EXPENDITURES BY DIVISION:			
Transfers Out	\$1,366,957	\$516,218	\$528,593
	<hr/>	<hr/>	<hr/>
TOTAL DIVISION EXPENDITURES	\$1,366,957	\$516,218	\$528,593
EXPENDITURES BY CATEGORY:			
Transfers	1,366,957	516,218	528,593
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$1,366,957	\$516,218	\$528,593

**GENERAL FUND
TRANSFERS OUT**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019	
TRANSFERS:				
100.915.58180	TRANS TO TRANSIT FUND	\$190,000	\$50,000	\$120,000
100.915.58190	TRANS TO COMPUTER REPLACE FUND	200,000	100,000	100,000
100.915.58230	TRANS LOAN TO OTHER FUNDS	480,289	0	0
100.915.58287	TRANS TO AIRPORT FUND	265,000	83,000	202,000
100.915.58288	TRANS TO CONSERVANCY FUND	76,000	50,000	41,000
100.915.58291	TRANS TO EMPLOYEE BENEFITS	0	0	(400,000)
100.915.58308	TRANS TO NUISANCE ABATEMENT	0	0	125,000
100.915.58201	TRANS TO ECONOMIC DEV BOND FUND	155,668	158,218	155,593
100.915.58296	TRANS TO DOWNTOWN FUND	0	75,000	185,000
	Total - TRANSFERS	<u>1,366,957</u>	<u>516,218</u>	<u>528,593</u>
	Grand Total	\$1,366,957	\$516,218	\$528,593

GENERAL FUND EXPENDITURES

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
DIVISION/PROGRAM			
City Council	\$160,411	\$151,677	\$157,732
City Manager's Office	338,229	467,615	476,163
Finance	467,977	532,881	579,796
Info Systems	649,745	719,676	717,267
Administrative Services	1,765,665	2,226,614	2,356,692
Economic Development	744,415	1,112,962	1,139,679
Public Safety Administration	11,055	0	0
Fire	8,923,297	10,120,001	9,855,599
Police	11,426,396	12,163,405	12,566,276
Community Revitalization	547,775	589,406	41,800
Public Works & Utilities	2,202,325	2,001,635	2,030,865
Non-Departmental	1,569,232	1,621,945	1,668,201
Transfers Out	1,366,957	516,218	528,593
TOTAL DIVISION/PROGRAM	\$30,173,478	\$32,224,035	\$32,118,663
EXPENDITURES:			
Personal Services	\$22,463,972	\$24,381,834	\$24,720,724
Contractual Services	4,983,257	5,318,760	5,270,080
Commodities	550,395	973,679	577,249
Capital Outlay	808,898	1,033,544	1,022,017
Transfers	886,668	516,218	528,593
Loans	480,289	0	0
TOTAL EXPENDITURES	\$30,173,478	\$32,224,035	\$32,118,663

SECTION 4

SPECIAL REVENUE FUNDS

SPECIAL REVENUES

EXPENDITURES BY FUND

Fund	Actual 2017	Budget 2018	Budget 2019	\$ Increase (Decrease)	% Increase (Decrease)
City Income Tax	\$ 24,167,462	\$22,763,207	\$23,584,612	\$ 821,405	3.6%
Public Safety Levy	3,396,694	3,245,000	3,301,000	56,000	1.7%
Auto & Gas Tax	2,819,365	3,414,169	3,471,301	57,132	1.7%
Conservancy	124,378	125,449	125,449	0	0.0%
Health & Environment	465,194	539,530	585,338	45,808	8.5%
EMS	8,844	2,000	8,850	6,850	342.5%
UDAG	36,083	50,000	0	(50,000)	-100.0%
Court Computerization	51,617	105,000	150,000	45,000	42.9%
Law Enforcement Trust	16,222	0	0	0	0.0%
Mandatory Drug Fine	41,877	148,743	148,743	0	0.0%
Probation Services	109,249	155,412	159,994	4,582	2.9%
Termination Pay	411,095	500,000	500,000	0	0.0%
Indigent Driver Alcohol Treatment	18,438	25,000	25,000	0	0.0%
Enforcement /Education	6,630	5,000	0	(5,000)	-100.0%
Civic Development	392,916	462,500	489,887	27,387	5.9%
Municipal Court	1,623,825	1,788,151	1,812,600	24,449	1.4%
Police Grants	65,456	130,686	123,775	(6,911)	-5.3%
Court IDIAM	2,014	35,000	25,000	(10,000)	100.0%
Court Special Projects	24,575	200,000	162,234	(37,766)	-18.9%
Nuisance Abatement	422,495	480,000	330,000	(150,000)	-31.3%
Senior Citizens Levy	663,227	722,150	715,500	(6,650)	-0.9%
Total	\$ 34,867,656	\$34,896,997	\$35,719,283	\$ 822,286	2.4%

Table 4.1 Special Revenue Expenditures by Fund

Definition of Special Revenue Funds

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

Special Revenue Fund Summary

The summary in table 4.1 lists the actual expenditures for 2017 as well as dollar and percentage comparisons between 2018 and 2019 budgeted expenditures. Twenty-one Special Revenue funds are budgeted for 2019. The largest Special Revenue Fund is the City Income Tax Fund which transfers income tax revenue to other funds. For line item detail of each fund, please refer to the specific fund in this section.

City Income Tax Fund

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

The following chart (Figure 4.1) shows the City income tax receipts since 2012 as well as the projections for 2018 and 2019.

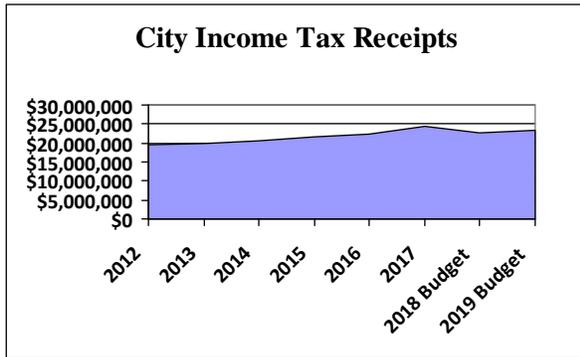


Figure 4.1 City Income Tax Receipts History

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 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 18.87% of the revenues in 2019. Other revenues include County vehicle licenses tax (based upon vehicle registration in the County from the Department of Motor Vehicles), County license renewal fees (\$2.50

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

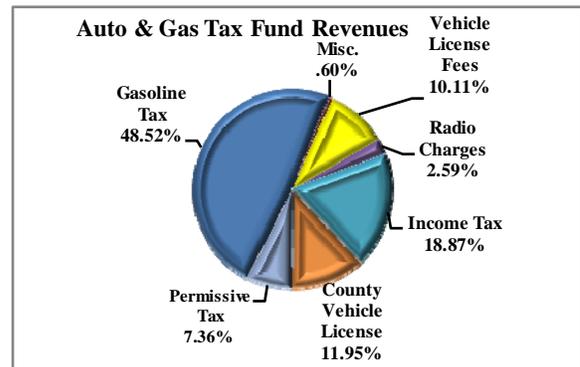


Figure 4.2 Source of Auto & Gas Tax Revenues

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

Electronic Maintenance

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

Street Maintenance

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

Grounds Maintenance

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

nursery as well as plant, replace, and prune trees and shrubs on all city property.

Conservancy Fund

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

Health Fund

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

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

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

Emergency Medical Services Fund (EMS)

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

Urban Development Action Grant Fund (UDAG)

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

Court Computerization Fund

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

Law Enforcement Trust Fund

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

Mandatory Drug Fine Fund

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

Probation Services Fund

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

Termination Pay Fund

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

Indigent Driver Alcohol Treatment Fund

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

Enforcement/Education Fund

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

Civic Development Fund

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

Municipal Court Fund

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

Fines and forfeitures comprise the largest revenue of the Municipal Court Fund consisting of court costs and city fines, with 27.82% of the revenues from income tax.

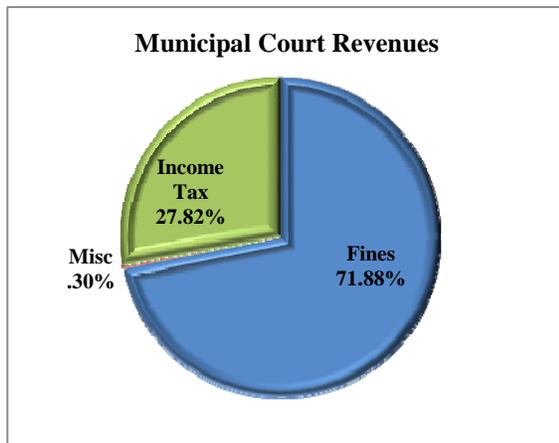


Figure 4.3 Sources of Municipal Court Revenues

Police Grant Fund

To account for grant funds awarded to the Police Division by outside sources. The grants anticipated in 2019 will be used for training and overtime of patrol officers for high visibility and overtime of patrol officers for high visibility traffic enforcement.

Court Indigent Driver Interlock and Alcohol Monitoring Fund (IDIAM)

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

Court Special Projects Fund

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

Nuisance Abatement Fund

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

Senior Citizens Levy Fund

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

CITY INCOME TAX EXPENDITURE HISTORY			
Transfers to	2017 Actual	2018 Budget	2019 Budget
Division of Taxation	\$ 550,157	\$ 725,790	\$ 769,042
General Fund	15,002,000	13,633,213	14,190,000
Public Safety Levy Fund	3,396,694	3,251,395	3,332,680
Auto & Gas Tax Fund	330,000	570,000	600,000
Health Fund	150,000	150,000	150,000
G.O. Debt Retirement	1,356,000	1,589,809	1,529,890
Transit Fund	50,000	-	-
Termination Pay Fund	500,000	500,000	500,000
Municipal Court Fund	325,000	350,000	475,000
Miami Conservancy Fund	34,000	-	-
Airport Fund	125,000	-	-
Police & Fire Pensions	2,340,612	1,985,000	2,030,000
Computer Replacement Fund	8,000	8,000	8,000
Total	\$ 24,167,462	\$ 22,763,207	\$ 23,584,612

Table 4.2 Transfers of the City Income Tax receipts to other funds from 2017-2019

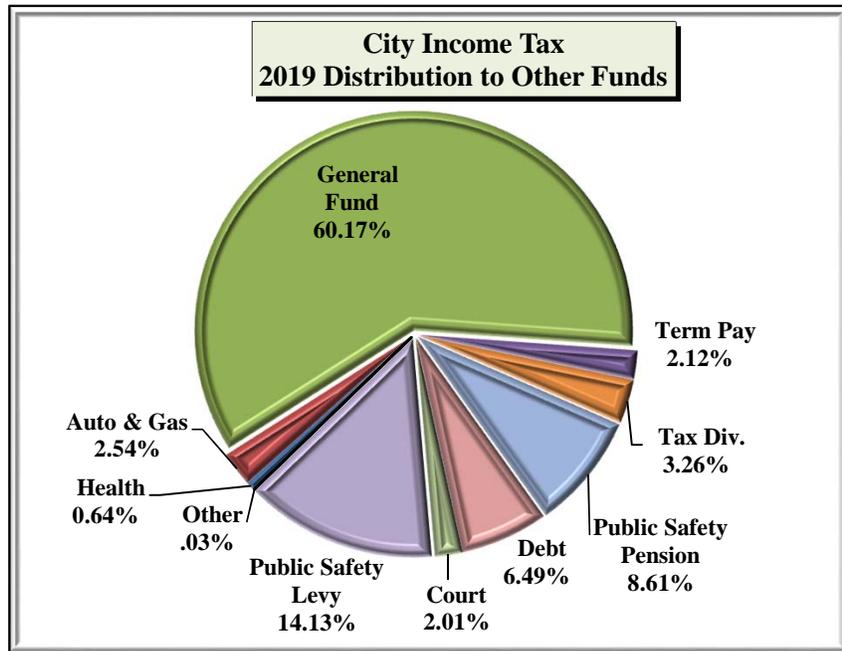


Figure 4.4 Distribution of the City Income Tax receipts to other funds for the year 2019

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$117,292	\$445,528	\$441,921
REVENUES:			
Income Tax	\$24,495,698	\$22,759,600	\$23,328,590
TOTAL REVENUES	\$24,495,698	\$22,759,600	\$23,328,590
TOTAL RESOURCES	\$24,612,990	\$23,205,128	\$23,770,511
EXPENDITURES:			
Personal Services	\$504,462	\$572,870	\$614,667
Contractual Services	40,707	148,920	149,375
Commodities	4,987	4,000	4,000
Capital Outlay	0	0	1,000
Transfers	23,617,306	22,037,417	22,815,570
TOTAL EXPENDITURES	\$24,167,462	\$22,763,207	\$23,584,612
ENDING BALANCE DECEMBER 31	\$445,528	\$441,921	\$185,899

**INCOME TAX FUND
TAXATION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
SUPERINTENDENT OF TAXATION (176)	1	1	1
INCOME TAX AUDITOR (182)	2	2	2
EXECUTIVE ACCOUNT CLERK (186)	1	1	1
SENIOR ACCOUNT CLERK (188)	4	4	3
SENIOR ACCOUNT CLERK (234)	0	0	1
PERSONAL SERVICES:			
230.133.51110 SALARIES & WAGES	\$344,743	\$383,018	\$405,563
230.133.51120 OVERTIME WAGES	15,149	20,000	20,000
230.133.51211 PERS	49,639	56,422	59,579
230.133.51220 WORKERS COMPENSATION	9,872	16,121	17,023
230.133.51230 GROUP HEALTH INSURANCE	79,456	90,909	104,944
230.133.51270 MEDICARE-CITY SHARE	5,042	5,844	6,171
230.133.51275 LIFE INSURANCE	562	556	1,387
Total - PERSONAL SERVICES	504,462	572,870	614,667
CONTRACTUAL SERVICES:			
230.133.52111 MANDATORY TRAVEL & TRAINING	354	2,000	2,000
230.133.52120 EMPLOYEE MILEAGE REIMBURSEMENT	305	500	500
230.133.52222 TELEPHONE LINE CHARGES	200	0	300
230.133.52480 OTHER PROFESSIONAL SERVICES	22,187	90,220	90,250
230.133.52490 OUTSIDE PRINTING	15,973	53,875	54,000
230.133.52510 MAINTENANCE OF EQUIPMENT	1,663	2,000	2,000
230.133.52620 EMPLOYEE BONDS	0	100	100
230.133.52920 MEMBERSHIPS-BOOKS-PERIODICALS	25	225	225
Total - CONTRACTUAL SERVICES	40,707	148,920	149,375
COMMODITIES:			
230.133.53100 OFFICE SUPPLIES	4,987	4,000	4,000
Total - COMMODITIES	4,987	4,000	4,000
CAPITAL OUTLAY:			
230.133.54320 OFFICE MACHINERY & EQUIPMENT	0	0	1,000
Total - CAPITAL OUTLAY	0	0	1,000
Grand Total	\$550,157	\$725,790	\$769,042

**INCOME TAX FUND
TRANSFERS OUT**

	Actual Expenditures 2017	Amount Budgeted 2018	Department Budget 2019
TRANSFERS:			
230.915.58110 TRANS TO GENERAL FUND	\$15,002,000	\$13,633,213	\$14,190,000
230.915.58120 TRANS TO AUTO & GAS TAX	330,000	570,000	600,000
230.915.58130 TRANS TO FIRE PENSION	1,259,612	1,095,000	1,140,000
230.915.58140 TRANS TO POLICE PENSION	1,081,000	890,000	890,000
230.915.58150 TRANS TO G.O. BOND RETIREMENT	1,356,000	1,589,809	1,529,890
230.915.58180 TRANS TO TRANSIT	50,000	0	0
230.915.58190 TRANS TO COMPUTER REPL.	8,000	8,000	8,000
230.915.58250 TRANS TO TERMINATION PAY	500,000	500,000	500,000
230.915.58273 TRANS TO PUBLIC SAFETY LEVY FUND	3,396,694	3,251,395	3,332,680
230.915.58287 TRANS TO CITY AIRPORT FUND	125,000	0	0
230.915.58291 TRANS TO CONSERVANCY FUND	34,000	0	0
230.915.58289 TRANS TO HEALTH	150,000	150,000	150,000
230.915.58290 TRANS TO MUNICIPAL COURT	325,000	350,000	475,000
Total - TRANSFERS	<u>23,617,306</u>	<u>22,037,417</u>	<u>22,815,570</u>
Grand Total	\$23,617,306	\$22,037,417	\$22,815,570

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$6,395
REVENUES:			
Transfers	\$3,396,694	\$3,251,395	\$3,332,680
TOTAL REVENUES	\$3,396,694	\$3,251,395	\$3,332,680
TOTAL RESOURCES	\$3,396,694	\$3,251,395	\$3,339,075
EXPENDITURES:			
Transfers	\$3,396,694	\$3,245,000	\$3,301,000
TOTAL EXPENDITURES	\$3,396,694	\$3,245,000	\$3,301,000
ENDING BALANCE DECEMBER 31	\$0	\$6,395	\$38,075

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

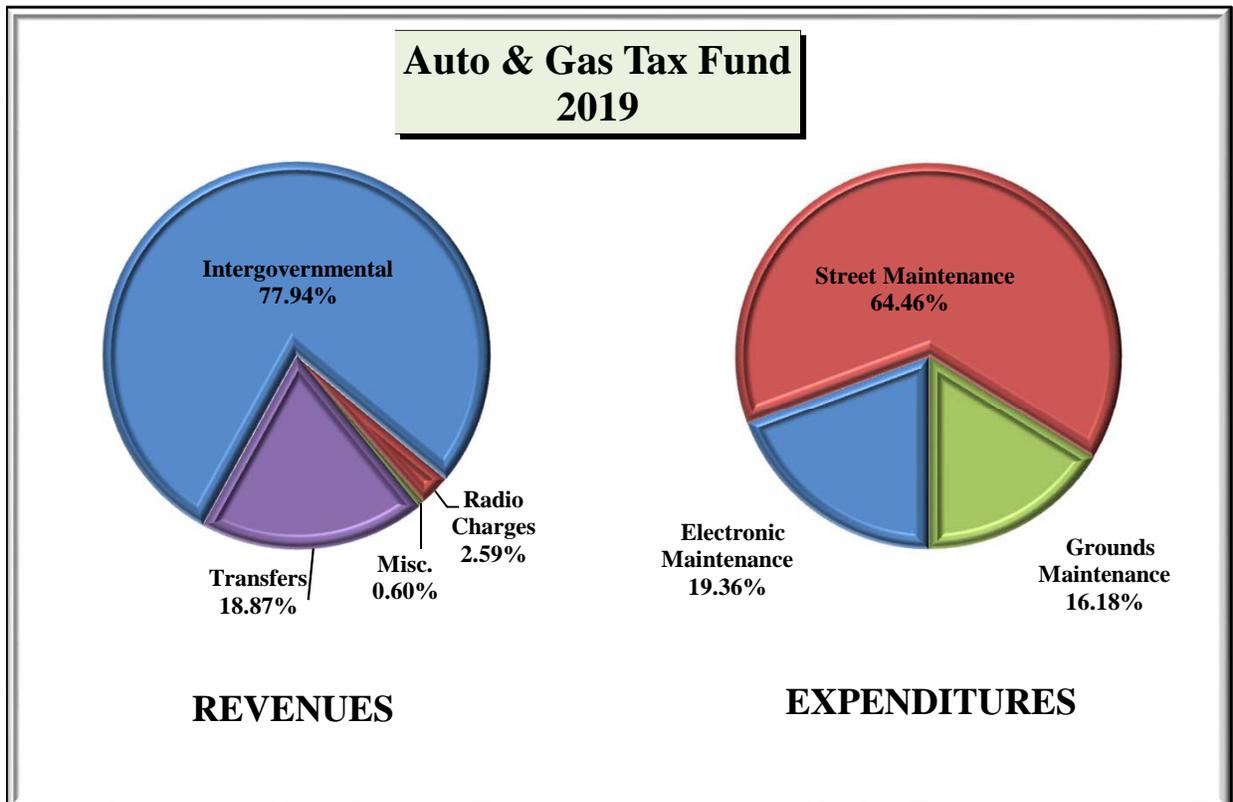
	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
TRANSFERS:			
200.915.58275 TRANS TO GENERAL FUND	\$3,396,694	\$3,245,000	\$3,301,000
Total - TRANSFERS	<u>3,396,694</u>	<u>3,245,000</u>	<u>3,301,000</u>
Grand Total	\$3,396,694	\$3,245,000	\$3,301,000

AUTO & GAS TAX FUND

Revenues	2017 Actual	2018 Budget	2019 Budget
Intergovernmental	\$ 2,425,711	\$ 2,453,889	\$ 2,478,428
Radio Charges	86,529	82,347	82,347
Miscellaneous	18,852	17,029	18,967
Transfer from Income Tax	330,000	570,000	600,000
Total	\$ 2,861,092	\$ 3,123,265	\$ 3,179,742

Table 4.3 Auto & Gas Tax Fund revenue sources for 2017-2019

Division Expenditures	2017 Actual	2018 Budget	2019 Budget
Electronic Maintenance	\$ 523,311	\$ 656,716	\$ 672,110
Street Maintenance	1,813,759	2,202,009	2,237,638
Grounds Maintenance	482,295	555,444	561,553
Total	\$ 2,819,365	\$ 3,414,169	\$ 3,471,301

Table 4.4 Auto & Gas Tax Fund division expenditures for 2017-2019

Figure 4.5 Auto & Gas Tax Fund revenues and division expenditures for the year 2019

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, and the airport navigational aids.


Goals and Objectives

- Goal 1: Continue replacement program for older LED traffic signals, and signal heads, at 9 intersections.
- Goal 2: Maintain intersection controls in operating order one-hundred percent of the time.
- Goal 3: Update 5 additional intersections with new control equipment to be compatible with new Centrac central master system.


Service Measures

	<u>2017 Actual</u>	<u>2018 Estimate</u>	<u>2019 Estimate</u>
# of traffic signal repairs	636 signal repairs	700 signal repairs	700 signal repairs
Average maintenance cost per intersection	\$1,023	\$1,200	\$1,200

PUBLIC WORKS - STREET MAINTENANCE DIVISION

Summary

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

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

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

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

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

**Goals and Objectives**

- Goal 1: Increase the number of streets paved by the Street Department.
- Goal 2: Continue filling potholes and doing preventive maintenance on deteriorated areas of streets
- Goal 3: Continue efficient snow removal practices and procedures.
- Goal 4: Continue our sign maintenance / replacement program
- Goal 5: Continue guardrail maintenance / replacement program
- Goal 6: Continue Water, Sewer and Storm Water road cut repairs.
- Goal 7: Utilize Asphalt Zipper on streets, alleyways and/or parking lots.
- Goal 8: Continue updating roadway / construction safety zones as needed.
- Goal 9: Painting of traffic control markings on City streets and thoroughfares.

PUBLIC WORKS - GROUNDS MAINTENANCE DIVISION
Summary

The Grounds Maintenance Division is responsible for maintaining landscape features and newly planted trees throughout the City. Included in the duties are designing, planting and maintaining the landscape features in our parks, entryway signs and multiple planters placed at various locations in the City. Other duties include spraying, watering and weeding of City-owned flower beds, planting and pruning of trees, as well as keeping a tree inventory. Duties also include weed control for parks, sidewalks, concrete medians and City owned parking lots. This division also oversees all subcontracting of sprinkler systems for the City, and design changes and oversees maintenance of I-75 gateway. A Grounds employee also serves as secretary to the Park Board and City liaison to Keep Middletown Beautiful, Port Middletown, Governor’s Square, and Pioneer Cemetery.


Goals and Objectives

- Goal 1: Re-design and implement new plan for Gateway landscaping and drainage
- Goal 2: Monitor tree removal and replacement
- Goal 3: Qualify for Tree City USA for the 12th year.
- Goal 4: Collaborate with the Park Board and Keep Middletown Beautiful for landscaping and tree replacement programs.


Service Measures

	<u>2017 Actual</u>	<u>2018 Estimate</u>	<u>2019 Estimate</u>
Number of trees planted	68 Trees	75 trees	80 Trees
Acres of landscape maintained	45 acres	50 acres	50 acres

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,289,525	\$1,331,252	\$1,040,348
REVENUES:			
Intergovernmental Revenue	\$2,425,711	\$2,453,889	\$2,478,428
Interest Income	17,007	16,529	18,467
Radio Charges	86,529	82,347	82,347
Miscellaneous Revenue	0	0	500
Reimbursements	1,845	500	0
Transfers	330,000	570,000	600,000
TOTAL REVENUES	\$2,861,092	\$3,123,265	\$3,179,742
TOTAL RESOURCES	\$4,150,617	\$4,454,517	\$4,220,090
EXPENDITURES:			
Personal Services	\$1,169,034	\$1,336,875	\$1,381,223
Contractual Services	505,460	813,345	813,544
Commodities	709,615	814,200	826,785
Capital Outlay	435,256	449,749	449,749
TOTAL EXPENDITURES	\$2,819,365	\$3,414,169	\$3,471,301
ENDING BALANCE DECEMBER 31	\$1,331,252	\$1,040,348	\$748,789

**AUTO & GAS TAX FUND
ELECTRONIC MAINTENANCE**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
SENIOR ELECTRONICS TECHNICIAN (182)	2	2	2
P/T SENIOR ELECTRONICS TECHNICIAN (182)	832 HRS	1248 HRS	1248 HRS
P/T ELECTRONIC MAINTENANCE SUPERVISOR (179)	1404 HRS	1404 HRS	1404 HRS
PERSONAL SERVICES:			
210.524.51110 SALARIES & WAGES	\$174,635	\$187,891	\$196,093
210.524.51120 OVERTIME WAGES	8,217	18,175	18,175
210.524.51211 PERS	22,860	28,849	29,998
210.524.51220 WORKERS COMPENSATION	4,441	8,243	8,571
210.524.51230 GROUP HEALTH INSURANCE	25,916	29,466	31,234
210.524.51250 CLOTHING ALLOWANCE	2,392	2,800	2,800
210.524.51270 MEDICARE-CITY SHARE	2,635	2,988	3,106
210.524.51275 LIFE INSURANCE	150	162	347
Total - PERSONAL SERVICES	241,248	278,574	290,324
CONTRACTUAL SERVICES:			
210.524.52210 UTILITIES-GAS & ELECTRIC	38,110	52,000	49,000
210.524.52222 TELEPHONE LINE CHARGES	2,356	2,640	3,000
210.524.52310 MUNICIPAL GARAGE CHARGES	9,530	10,876	11,000
210.524.52510 MAINTENANCE OF EQUIPMENT	36,218	75,000	75,000
210.524.52520 MAINTENANCE OF BUILDINGS	7,748	7,309	7,300
210.524.52920 MEMBERSHIPS-BOOKS-PERIODICALS	402	450	450
Total - CONTRACTUAL SERVICES	94,364	148,275	145,750
COMMODITIES:			
210.524.53100 OFFICE SUPPLIES	1,717	1,200	1,900
210.524.53230 PURCHASE OF UNIFORMS	483	500	600
210.524.53250 CLEANING SUPPLIES	379	400	400
210.524.53295 TRAFFIC CONTROL SUPPLIES	24,249	56,000	59,469
210.524.53510 SUPPLIES TO MAINTAIN EQUIPMENT	52,963	48,400	49,000
210.524.53610 SMALL TOOLS & EQUIPMENT	583	600	900
210.524.53620 MAJOR TOOLS & EQUIPMENT	3,478	3,500	4,500
Total - COMMODITIES	83,852	110,600	116,769
CAPITAL OUTLAY:			
210.524.54310 AUTO AND TRUCKS DEPRECIATION	15,268	15,267	15,267
210.524.54350 PURCHASE OF EQUIPMENT	31,015	39,000	39,000
210.524.54360 OTHER EQUIPMENT	57,564	65,000	65,000
Total - CAPITAL OUTLAY	103,847	119,267	119,267
Grand Total	\$523,311	\$656,716	\$672,110

**AUTO & GAS TAX FUND
STREET MAINTENANCE**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
PUBLIC WORKS LEADER (182)	1	1	1
EQUIPMENT OPERATOR (PW4)	6	6	4
MAINTENANCE WORKER (PW3)	4	4	6
SECRETARY III (187)	1	1	1
SEASONAL EMPLOYEE	540 HRS	540 HRS	540 HRS
PERSONAL SERVICES:			
210.541.51110 SALARIES & WAGES	\$465,786	\$527,689	\$533,973
210.541.51120 OVERTIME WAGES	24,017	48,496	48,496
210.541.51211 PERS	68,788	80,666	81,546
210.541.51220 WORKERS COMPENSATION	13,407	23,047	23,299
210.541.51230 GROUP HEALTH INSURANCE	148,581	173,785	195,486
210.541.51250 CLOTHING ALLOWANCE	5,780	5,500	5,500
210.541.51270 MEDICARE-CITY SHARE	6,939	8,355	8,446
210.541.51275 LIFE INSURANCE	816	737	868
210.541.51280 AFSCME CARE PLAN	7,331	7,650	7,650
Total - PERSONAL SERVICES	<u>741,446</u>	<u>875,925</u>	<u>905,264</u>
CONTRACTUAL SERVICES:			
210.541.52110 TRAVEL AND TRAINING	0	400	600
210.541.52111 MANDATORY TRAINING	625	600	600
210.541.52210 UTILITIES-GAS & ELECTRIC	2,204	2,700	2,700
210.541.52222 TELEPHONE LINE CHARGES	1,136	1,200	1,200
210.541.52310 MUNICIPAL GARAGE CHARGES	157,521	328,838	328,000
210.541.52330 RADIO MAINTENANCE	3,296	3,296	3,296
210.541.52480 OTHER PROFESSIONAL SERVICE	3,120	7,000	7,000
210.541.52510 MAINT OF EQUIPMENT	430	500	1,000
210.541.52520 MAINT OF LAND AND BUILDINGS	0	2,000	3,000
210.541.52820 LICENSES & PERMITS	179	200	200
210.541.52920 MEMBERSHIPS-BOOKS-PERIODICALS	50	100	100
210.541.52970 UNIFORM RENTAL SERVICE	2,535	2,500	2,500
Total - CONTRACTUAL SERVICES	<u>171,097</u>	<u>349,334</u>	<u>350,196</u>
COMMODITIES:			
210.541.53100 OFFICE SUPPLIES	807	800	800
210.541.53220 DRUGS-MEDICAL SUPPLIES	95	200	200
210.541.53230 PURCHASE OF UNIFORMS	144	200	700
210.541.53250 CLEANING SUPPLIES	0	250	250
210.541.53295 TRAFFIC CONTROL SUPPLIES	18,340	18,000	18,778
210.541.53510 SUPPLIES TO MAINTAIN EQUIPMENT	633	1,500	3,000
210.541.53520 SUPP TO MAINTAIN BLDGS	592,900	667,350	669,000
210.541.53610 SMALL TOOLS & EQUIPMENT	2,350	2,500	3,500
Total - COMMODITIES	<u>615,269</u>	<u>690,800</u>	<u>696,228</u>
CAPITAL OUTLAY:			
210.541.54310 AUTO AND TRUCKS DEPREC	284,493	284,496	284,496
210.541.54311 RADIO DEPRECIATION	1,454	1,454	1,454
Total - CAPITAL OUTLAY	<u>285,947</u>	<u>285,950</u>	<u>285,950</u>
Grand Total	\$1,813,759	\$2,202,009	\$2,237,638

**AUTO & GAS TAX FUND
 GROUNDS MAINTENANCE**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
PUBLIC WORKS LEADER (182)	1	1	1
GROUNDS TECHNICIAN (PW5)	1	1	1
GROUNDS MAINTENANCE SUPERVISOR (182)	0.5	0.5	0.5
SEASONAL MOWING SUPERVISOR	423 HRS	423 HRS	423 HRS
PERSONAL SERVICES:			
210.543.51110 SALARIES & WAGES	\$132,806	\$131,297	\$133,361
210.543.51120 OVERTIME WAGES	8,189	8,000	8,000
210.543.51211 PERS	19,212	19,502	19,791
210.543.51220 WORKERS COMPENSATION	3,334	5,572	5,654
210.543.51230 GROUP HEALTH INSURANCE	13,884	11,039	11,702
210.543.51240 UNEMPLOYMENT CHARGES	4,535	2,000	2,000
210.543.51250 CLOTHING ALLOWANCE	1,618	2,000	2,000
210.543.51270 MEDICARE-CITY SHARE	2,051	2,019	2,050
210.543.51275 LIFE INSURANCE	201	182	312
210.543.51280 AFSCME CARE PACKAGE	510	765	765
Total - PERSONAL SERVICES	186,340	182,376	185,635
CONTRACTUAL SERVICES:			
210.543.52110 TRAVEL & TRAINING	241	300	500
210.543.52222 TELEPHONE LINE CHARGES	1,104	1,200	1,200
210.543.52310 MUNICIPAL GARAGE CHARGES	32,710	40,038	40,000
210.543.52330 RADIO MAINTENANCE	498	498	498
210.543.52480 OTHER PROFESSIONAL SERVICE	10,680	50,000	50,000
210.543.52481 CONTRACTUAL MOWING	161,646	170,000	171,700
210.543.52520 MTN OF LAND AND BUILDINGS	32,637	53,000	53,000
210.543.52820 LICENSES & PERMITS	126	150	150
210.543.52920 MEMBERSHIPS, BOOKS, PERIODICALS	0	50	50
210.543.52970 UNIFORM RENTAL SERVICE	358	500	500
Total - CONTRACTUAL SERVICES	239,999	315,736	317,598
COMMODITIES:			
210.543.53100 OFFICE SUPPLIES	194	200	200
210.543.53230 PURCHASE OF UNIFORMS	225	150	150
210.543.53510 SUPPLIES TO MAINTAIN EQUIP	0	50	250
210.543.53520 SUPPLIES TO MAINTAIN BUILDINGS	5,721	7,500	8,200
210.543.53610 SMALL TOOLS & EQUIPMENT	300	300	388
210.543.53710 CHEMICALS & LAB SUPPLIES	4,054	4,600	4,600
Total - COMMODITIES	10,494	12,800	13,788
CAPITAL OUTLAY:			
210.543.54200 IMPROVEMENTS OTHER THAN BLDGS	748	0	0
210.543.54300 COMPUTERS & OTHER PERIPHERALS	183	0	0
210.543.54310 AUTOS & TRUCKS DEPR	44,209	44,210	44,210
210.543.54311 RADIO DEPRECIATION	322	322	322
Total - CAPITAL OUTLAY	45,462	44,532	44,532
Grand Total	\$482,295	\$555,444	\$561,553

**FUND SUMMARY FOR FUND 215
CONSERVANCY FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,205	\$6,138	\$16,024
REVENUES:			
Property Taxes	\$75,839	\$69,895	\$71,293
Intergovernmental Revenue	10,472	10,440	10,649
Transfers	110,000	55,000	41,000
TOTAL REVENUES	\$196,311	\$135,335	\$122,942
TOTAL RESOURCES	\$198,516	\$141,473	\$138,966
EXPENDITURES:			
Contractual Services	\$124,378	\$125,449	\$125,449
Transfers	68,000	0	0
TOTAL EXPENDITURES	\$192,378	\$125,449	\$125,449
ENDING BALANCE DECEMBER 31	\$6,138	\$16,024	\$13,517

**CONSERVANCY FUND
MIAMI CONSERVANCY**

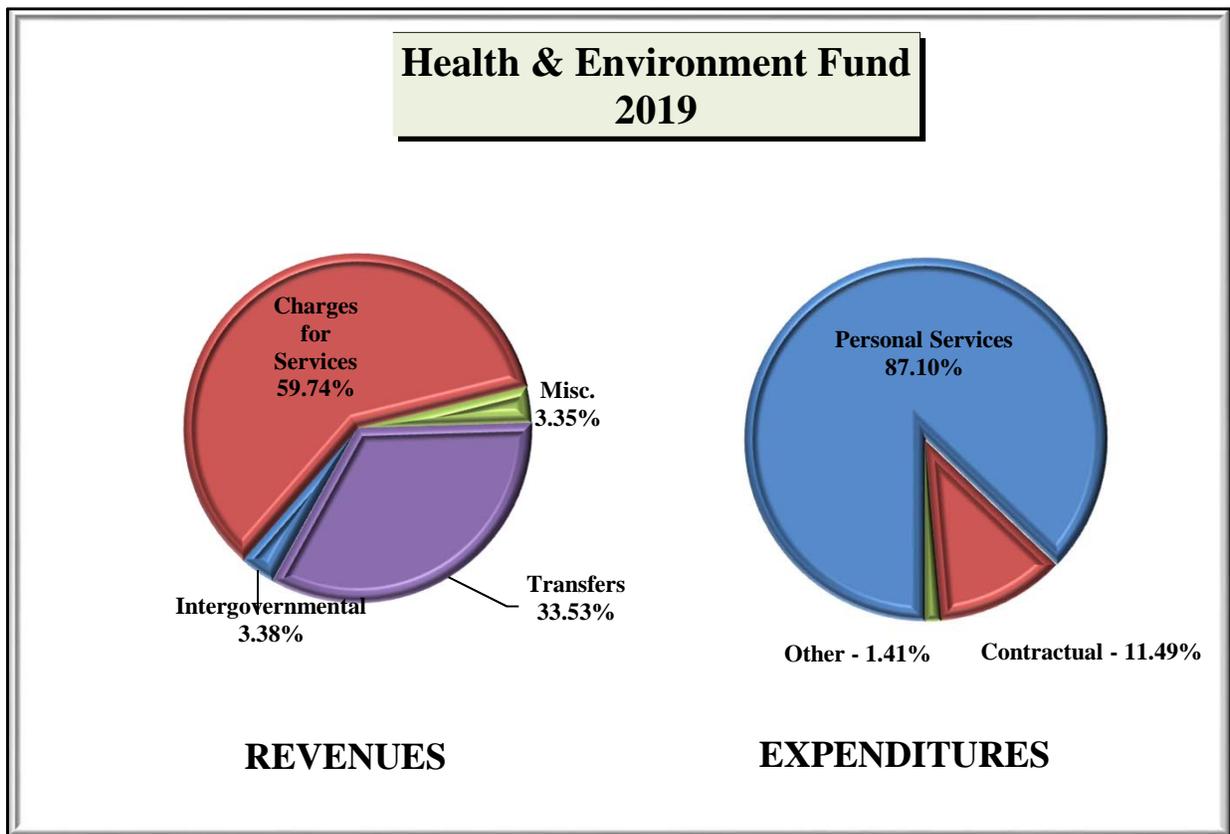
	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
215.990.52240 BUTLER COUNTY COLLECTION FEE	\$1,030	\$2,100	\$2,100
215.990.52810 PROPERTY TAXES	123,349	123,349	123,349
Total - CONTRACTUAL SERVICES	<u>124,378</u>	<u>125,449</u>	<u>125,449</u>
TRANSFERS:			
215.915.58100 TRANSFER TO INCOME TAX FUND	<u>68,000</u>	<u>0</u>	<u>0</u>
Total - TRANSFERS	68,000	0	0
Grand Total	\$192,378	\$125,449	\$125,449

HEALTH & ENVIRONMENT FUND

Revenues	2017 Actual	2018 Budget	2019 Budget
Intergovernmental Revenue	\$ 38,404	\$ 15,099	\$ 15,100
Charges for Services	264,262	260,093	267,270
Miscellaneous Revenue	75,356	105,123	15,000
Transfers	150,000	150,000	150,000
Total	\$ 528,022	\$ 530,315	\$ 447,370

Table 4.5 Health & Environment Fund revenue sources for 2017-2019

Division Expenditures	2017 Actual	2018 Budget	2019 Budget
Personal Services	\$ 387,467	\$ 472,037	\$ 509,841
Contractual Services	70,027	59,143	67,247
Other	7,700	8,350	8,250
Total	\$ 465,194	\$ 539,530	\$ 585,338

Table 4.6 Health & Environment Fund division expenditures for 2017-2019

Figure 4.6 Health & Environment Fund revenues and expenditures for the year 2019

DEPARTMENT OF HEALTH & ENVIRONMENT

Summary

The City of Middletown 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 (City of Middletown 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. 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, oversight of 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 the City of Middletown Health Department provides the monetary cost of treatment. The department contracts with Hamilton County Environmental Services for air pollution monitoring and control and Butler County Health Department for Communicable Disease Surveillance. The department has a vital statistics section that registers, maintains and certifies all records of birth and death for the City of Middletown.



Service Levels for 2019

The 2019 budget totals \$585,338 which includes five full time positions, two part time position, and two contract employees.

- GOAL 1:** To continue to assess community chronic disease incidence and prevalence rates; assess community prevalence of health risks behavior; and institute measures to reduce chronic disease rates
- Analyze community mortality and morbidity statistics via comparison with state and national rates.
 - Assess present prevalence rates of chronic disease as identified by community programs including programs funded by grants.
- GOAL 2:** To monitor needs and assess availability and accessibility of adequate primary care in the community
- Identify primary care providers (physicians and clinics) and determine willingness to provide care for Medicaid and medically indigent clientele.

DEPARTMENT OF HEALTH & ENVIRONMENT

- Assess performance of county programs that accept Medicaid patients without reservation: 1) Maternal Child and Health (MCH) Clinic, 2) Primary Health Solutions, 3) Centerpoint Health Center.
- Monitor and control number of clients going to the hospital Emergency Department for management of non-emergency medical problems.
- Develop a back to school immunization plan that will prevent loss time for student instruction.

GOAL 3: To maintain environmental health conditions within the community.

- Continue the ongoing training of departmental staff members and the Regulated Industry regarding the State and Local Ordinances--their interpretation and application.
- Utilizing the data from 2018, continue the cost analysis of programs to calculate the actual cost of administering and enforcing the law, and implement as necessary the appropriate license fees for all environmental health programs; specifically with changes to State Food Service Operations, Retail Food Establishments and Sewage.
- Through cooperative educational inspections of regulated industries, including public pools, mobile home parks, etc.

GOAL 4: To establish collaboration between entities and agencies that will enhance quality of life in the community.

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

GOAL 5: To improve the health of the community through collaboration and partnership with local, county, and state health agencies and other stakeholders.

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

GOAL 6: To assure that the community is prepared to respond to a public health emergency.

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

**FUND SUMMARY FOR FUND 228
HEALTH FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$106,300	\$169,128	\$159,913
REVENUES:			
Intergovernmental Revenue	\$38,404	\$15,099	\$15,100
Charges for Services	264,262	260,093	267,270
Miscellaneous Revenue	75,356	105,123	15,000
Transfers	150,000	150,000	150,000
TOTAL REVENUES	\$528,022	\$530,315	\$447,370
TOTAL RESOURCES	\$634,322	\$699,443	\$607,283
EXPENDITURES:			
Personal Services	\$387,467	\$472,037	\$509,841
Contractual Services	70,027	59,143	67,247
Commodities	2,904	3,550	3,450
Capital Outlay	4,796	4,800	4,800
TOTAL EXPENDITURES	\$465,194	\$539,530	\$585,338
ENDING BALANCE DECEMBER 31	\$169,128	\$159,913	\$21,945

**HEALTH FUND
HEALTH ADMINISTRATION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
HEALTH COMMISSIONER (168)	1	1	1
ENVIRONMENTAL DIRECTOR (178)	1	1	1
VITAL STATISTICS REGISTRAR (186)	1	1	1
P/T VITAL STATISTICS DEPUTY REGISTRAR (187)	1	1080 HRS	1080 HRS
SANITARIAN (183)	1	1	1
MEDICAL DIRECTOR (NG)	0.5	0.5	0.5
ADMINISTRATIVE ASSISTANT (184)	1040 HRS	0	0
ADMINISTRATIVE ASSISTANT (246)	0	1	0
PHAB COORDINATOR (255)	0	0	1
P/T DIRECTOR OF NURSING (261)	0	0	1040 HRS
PERSONAL SERVICES:			
228.450.51110 SALARIES & WAGES	\$295,161	\$343,408	\$393,925
228.450.51211 PERS	40,645	48,077	55,149
228.450.51220 WORKERS' COMPENSATION	8,002	13,736	15,757
228.450.51230 GROUP HEALTH INSURANCE	39,078	61,473	38,258
228.450.51270 MEDICARE - CITY SHARE	4,206	4,979	5,712
228.450.51275 LIFE INSURANCE	375	364	1,040
Total - PERSONAL SERVICES	<u>387,467</u>	<u>472,037</u>	<u>509,841</u>
CONTRACTUAL SERVICES:			
228.450.52111 MANDATORY TRAVEL & TRAINING	2,609	5,000	5,000
228.450.52120 EMPLOYEE MILEAGE REIMBURSEMENT	2,319	3,000	3,000
228.450.52222 TELEPHONE LINE CHARGES	2,305	2,280	3,240
228.450.52310 MUNICIPAL GARAGE CHARGES	2,922	3,428	3,428
228.450.52480 OTHER PROFESSIONAL SERVICE	50,661	35,800	35,800
228.450.52490 OUTSIDE PRINTING	1,020	500	700
228.450.52510 MAINTENANCE OF EQUIPMENT	5,084	5,700	5,700
228.450.52820 LICENSES AND PERMITS	1,449	1,600	8,804
228.450.52920 MEMBERSHIPS, BOOKS, PERIODICAL	1,658	1,835	1,575
Total - CONTRACTUAL SERVICES	<u>70,027</u>	<u>59,143</u>	<u>67,247</u>
COMMODITIES:			
228.450.53100 OFFICE SUPPLIES	1,634	1,400	1,800
228.450.53101 SUPPLIES FOR HIV GRANT	792	500	500
228.450.53210 FOOD	224	250	250
228.450.53510 SUPPLIES TO MAINTAIN EQUIP	0	200	200
228.450.53610 SMALL TOOLS & EQUIPMENT	191	200	200
228.450.53710 CHEMICALS & LAB SUPPLIES	63	1,000	500
Total - COMMODITIES	<u>2,904</u>	<u>3,550</u>	<u>3,450</u>
CAPITAL OUTLAY:			
228.450.54310 AUTO & TRUCK DEPR	4,796	4,800	4,800
Total - CAPITAL OUTLAY	<u>4,796</u>	<u>4,800</u>	<u>4,800</u>
Grand Total	\$465,194	\$539,530	\$585,338

**FUND SUMMARY FOR FUND 229
EMS FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$35,144	\$30,975	\$30,250
REVENUES:			
Miscellaneous Revenue	\$4,675	\$1,275	\$3,675
TOTAL REVENUES	\$4,675	\$1,275	\$3,675
TOTAL RESOURCES	\$39,819	\$32,250	\$33,925
EXPENDITURES:			
Contractual Services	\$8,844	\$2,000	\$8,850
TOTAL EXPENDITURES	\$8,844	\$2,000	\$8,850
ENDING BALANCE DECEMBER 31	\$30,975	\$30,250	\$25,075

**EMS FUND
EMS**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
229.990.52480 OTHER PROFESSIONAL SERVICES	\$8,844	\$2,000	\$8,850
Total - CONTRACTUAL SERVICES	<u>8,844</u>	<u>2,000</u>	<u>8,850</u>
 Grand Total	 \$8,844	 \$2,000	 \$8,850

FUND SUMMARY FOR FUND 238 UDAG FUND			
	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$144,715	\$111,093	\$63,373
REVENUES:			
Interest Income	\$1,461	\$1,280	\$1,292
Repayment of Loans	1,000	1,000	1,000
TOTAL REVENUES	<u>\$2,461</u>	<u>\$2,280</u>	<u>\$2,292</u>
TOTAL RESOURCES	\$147,176	\$113,373	\$65,665
EXPENDITURES:			
Capital Outlay	\$36,083	\$50,000	\$0
TOTAL EXPENDITURES	<u>\$36,083</u>	<u>\$50,000</u>	<u>\$0</u>
ENDING BALANCE DECEMBER 31	\$111,093	\$63,373	\$65,665

**UDAG FUND
UDAG**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
238.990.54400 CAPITAL OUTLAY:			
BUILDING IMPROVEMENTS	\$36,083	\$50,000	\$0
Total - CAPITAL OUTLAY	36,083	50,000	0
Grand Total	\$36,083	\$50,000	\$0

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$96,855	\$109,935	\$79,935
REVENUES:			
Fines & Forfeitures	\$64,697	\$75,000	\$74,000
TOTAL REVENUES	\$64,697	\$75,000	\$74,000
TOTAL RESOURCES	\$161,552	\$184,935	\$153,935
EXPENDITURES:			
Capital Outlay	\$51,617	\$105,000	\$150,000
TOTAL EXPENDITURES	\$51,617	\$105,000	\$150,000
ENDING BALANCE DECEMBER 31	\$109,935	\$79,935	\$3,935

**COURT COMPUTERIZATION FUND
COURT COMPUTERIZATION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CAPITAL OUTLAY:			
240.990.54300 COMPUTERS & OTHER PERIPHERALS	\$51,617	\$120,000	\$150,000
Total - CAPITAL OUTLAY	<u>51,617</u>	<u>120,000</u>	<u>150,000</u>
Grand Total	\$51,617	\$120,000	\$150,000

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$31,990	\$16,467	\$16,467
REVENUES:			
Fines & Forfeitures	\$699	\$0	\$0
TOTAL REVENUES	\$699	\$0	\$0
TOTAL RESOURCES	\$32,689	\$16,467	\$16,467
EXPENDITURES:			
Contractual Services	\$16,222	\$0	\$0
TOTAL EXPENDITURES	\$16,222	\$0	\$0
ENDING BALANCE DECEMBER 31	\$16,467	\$16,467	\$16,467

**LAW ENFORCEMENT TRUST FUND
LAW ENFORCEMENT**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
242.990.52110 TRAVEL & TRAINING	\$16,222	\$0	\$0
Total - CONTRACTUAL SERVICES	16,222	0	0
 Grand Total	 \$16,222	 \$0	 \$0

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$144,078	\$227,460	\$158,717
REVENUES:			
Fines & Forfeitures	\$125,259	\$80,000	\$80,000
TOTAL REVENUES	<u>\$125,259</u>	<u>\$80,000</u>	<u>\$80,000</u>
TOTAL RESOURCES	\$269,337	\$307,460	\$238,717
EXPENDITURES:			
Personal Services	\$0	\$18,743	\$18,743
Contractual Services	47,504	70,000	65,000
Capital Outlay	(5,627)	60,000	65,000
TOTAL EXPENDITURES	<u>\$41,877</u>	<u>\$148,743</u>	<u>\$148,743</u>
ENDING BALANCE DECEMBER 31	\$227,460	\$158,717	\$89,974

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

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONAL SERVICES			
243.990.51120 OVERTIME	\$0	\$15,000	\$15,000
243.990.51211 POLICE PENSION	0	2,925	2,925
243.990.51220 WORKERS COMPENSATION	0	600	600
243.990.51270 MEDICARE-CITY SHARE	0	218	218
Total - PERSONAL SERVICES	<u>0</u>	<u>18,743</u>	<u>18,743</u>
CONTRACTUAL SERVICES:			
243.990.52110 TRAVEL & TRAINING	20	13,800	15,000
243.990.52480 OTHER PROFESSIONAL SERVICE	47,484	56,200	50,000
Total - CONTRACTUAL SERVICES	<u>47,504</u>	<u>70,000</u>	<u>65,000</u>
CAPITAL OUTLAY:			
243.990.54360 OTHER EQUIPMENT	(5,627)	60,000	65,000
Total - CAPITAL OUTLAY	<u>(5,627)</u>	<u>60,000</u>	<u>65,000</u>
Grand Total	\$41,877	\$148,743	\$148,743

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$230,854	\$220,512	\$192,600
REVENUES:			
Fines & Forfeitures	\$98,907	\$127,500	\$102,903
TOTAL REVENUES	<u>\$98,907</u>	<u>\$127,500</u>	<u>\$102,903</u>
TOTAL RESOURCES	\$329,761	\$348,012	\$295,503
EXPENDITURES:			
Personal Services	\$90,650	\$97,912	\$104,494
Contractual Services	18,374	48,000	47,000
Commodities	226	2,000	2,000
Capital Outlay	0	7,500	6,500
TOTAL EXPENDITURES	<u>\$109,249</u>	<u>\$155,412</u>	<u>\$159,994</u>
ENDING BALANCE DECEMBER 31	\$220,512	\$192,600	\$135,509

**PROBATION SERVICES FUND
PROBATION SERVICES**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
PROBATION OFFICER (184)	1	1	1
PERSONAL SERVICES:			
245.990.51110 SALARIES AND WAGES	\$60,837	\$65,116	\$69,542
245.990.51211 PERS	8,478	9,116	9,736
245.990.51220 WORKERS COMPENSATION	1,526	2,605	2,782
245.990.51230 GROUP HEALTH INSURANCE	18,915	20,050	21,253
245.990.51270 MEDICARE - CITY SHARE	811	944	1,008
245.990.51275 LIFE INSURANCE	84	81	173
Total - PERSONAL SERVICES	<u>90,650</u>	<u>97,912</u>	<u>104,494</u>
CONTRACTUAL SERVICES:			
245.990.52480 OTHER PROFESSIONAL SERVICES	18,224	45,000	45,000
245.990.52490 OUTSIDE PRINTING	150	3,000	2,000
Total - CONTRACTUAL SERVICES	<u>18,374</u>	<u>48,000</u>	<u>47,000</u>
COMMODITIES:			
245.990.53100 OFFICE SUPPLIES	226	2,000	2,000
Total - COMMODITIES	<u>226</u>	<u>2,000</u>	<u>2,000</u>
CAPITAL OUTLAY:			
245.990.54300 COMPUTERS & OTHER PERIPHERALS	0	7,500	6,500
Total - CAPITAL OUTLAY	<u>0</u>	<u>7,500</u>	<u>6,500</u>
Grand Total	\$109,249	\$155,412	\$159,994

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$402,344	\$491,250	\$491,250
REVENUES:			
Transfers	\$500,000	\$500,000	\$500,000
TOTAL REVENUES	\$500,000	\$500,000	\$500,000
TOTAL RESOURCES	\$902,344	\$991,250	\$991,250
EXPENDITURES:			
Personal Services	\$411,095	\$500,000	\$500,000
TOTAL EXPENDITURES	\$411,095	\$500,000	\$500,000
ENDING BALANCE DECEMBER 31	\$491,250	\$491,250	\$491,250

**TERMINATION PAY FUND
TERMINATION PAY**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONAL SERVICES:			
246.990.51140 TERMINATION PAY	\$411,095	\$500,000	\$500,000
Total - PERSONAL SERVICES	<u>411,095</u>	<u>500,000</u>	<u>500,000</u>
Grand Total	\$411,095	\$500,000	\$500,000

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$34,106	\$35,669	\$31,669
REVENUES:			
Fines & Forfeitures	\$20,000	\$21,000	\$21,000
TOTAL REVENUES	\$20,000	\$21,000	\$21,000
TOTAL RESOURCES	\$54,107	\$56,669	\$52,669
EXPENDITURES:			
Contractual Services	\$18,438	\$25,000	\$25,000
TOTAL EXPENDITURES	\$18,438	\$25,000	\$25,000
ENDING BALANCE DECEMBER 31	\$35,669	\$31,669	\$27,669

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

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
247.990.52480 OTHER PROFESSIONAL SERVICE	\$18,438	\$25,000	\$25,000
Total - CONTRACTUAL SERVICES	<u>18,438</u>	<u>25,000</u>	<u>25,000</u>
Grand Total	\$18,438	\$25,000	\$25,000

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$49,088	\$45,933	\$45,033
REVENUES:			
Fines & Forfeitures	\$2,872	\$4,100	\$2,835
Miscellaneous	604	0	0
TOTAL REVENUES	\$3,476	\$4,100	\$2,835
TOTAL RESOURCES	\$52,563	\$50,033	\$47,868
EXPENDITURES:			
Contractual Services	6,630	5,000	0
TOTAL EXPENDITURES	\$6,630	\$5,000	\$0
ENDING BALANCE DECEMBER 31	\$45,933	\$45,033	\$47,868

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$559,064	\$386,174	\$254,834
REVENUES:			
Hotel/Motel Tax	\$365,026	\$331,160	\$379,773
TOTAL REVENUES	\$365,026	\$331,160	\$379,773
TOTAL RESOURCES	\$924,090	\$717,334	\$634,607
EXPENDITURES:			
Contractual Services	\$392,916	\$357,500	\$384,887
Transfers	145,000	105,000	105,000
TOTAL EXPENDITURES	\$537,916	\$462,500	\$489,887
ENDING BALANCE DECEMBER 31	\$386,174	\$254,834	\$144,720

**CIVIC DEVELOPMENT FUND
CIVIC DEVELOPMENT**

		Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
	CONTRACTUAL SERVICES:			
249.990.52480	OTHER PROFESSIONAL SERVICE	\$150,998	\$195,000	\$195,000
249.990.52980	MISC CONTRACTUAL SERVICES	<u>241,918</u>	<u>162,500</u>	<u>189,887</u>
	Total - CONTRACTUAL SERVICES	392,916	357,500	384,887
	TRANSFERS:			
249.990.58110	TRANSFER TO GENERAL FUND	<u>145,000</u>	<u>105,000</u>	<u>105,000</u>
	Total - TRANSFERS	145,000	105,000	105,000
	Grand Total	\$537,916	\$462,500	\$489,887

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 \$6,000. 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 80,000. It is anticipated that approximately 20,000 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**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$211,172	\$138,437	\$119,847
REVENUES:			
Charges for Services	\$60	\$0	\$0
Fines and Forfeitures	1,224,194	1,414,461	1,227,264
Miscellaneous Revenue	1,836	5,100	5,202
Transfers	325,000	350,000	475,000
TOTAL REVENUES	\$1,551,090	\$1,769,561	\$1,707,466
TOTAL RESOURCES	\$1,762,262	\$1,907,998	\$1,827,313
EXPENDITURES:			
Personal Services	\$1,507,634	\$1,613,627	\$1,637,264
Contractual Services	91,784	136,664	140,076
Commodities	8,259	14,500	16,900
Capital Outlay	16,148	23,360	18,360
TOTAL EXPENDITURES	\$1,623,825	\$1,788,151	\$1,812,600
ENDING BALANCE DECEMBER 31	\$138,437	\$119,847	\$14,713

**MUNICIPAL COURT FUND
MUNICIPAL COURT**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
JUDGE (NG)	1	1	1
DIRECTOR COURT SERVICES/CLERK OF COURTS (NG)	1	1	1
CHIEF PROBATION OFFICER (174)	1	1	0
MAGISTRATE (173)	1	1	1
DEPUTY CLERK I (187)	7	7	7
DEPUTY CLERK I (237)	0	0	1
DEPUTY CLERK II (186)	3	4	3
CHIEF DEPUTY CLERK (186)	1	0	0
BAILIFF (180)	2	2	2
CHIEF BAILIFF (178)	1	1	1
PROBATION OFFICER (267)	0	0	1
PROBATION OFFICER (177)	1	1	1
ADMIN ASSISTANT/COURT REPORTER (184)	1	1	1
PART-TIME EMPLOYEES	3020 HRS	3020 HRS	3020 HRS
PERSONAL SERVICES:			
250.120.51110 SALARIES & WAGES	\$1,052,719	\$1,095,416	\$1,107,967
250.120.51211 PERS	144,318	153,358	155,115
250.120.51220 WORKERS' COMPENSATION	26,338	43,817	44,319
250.120.51230 HEALTH INSURANCE	265,357	300,057	306,556
250.120.51260 VEHICLE ALLOWANCE	2,700	3,600	3,600
250.120.51270 MEDICARE - CITY SHARE	14,580	15,884	16,066
250.120.51275 LIFE INSURANCE	1,622	1,495	3,641
Total - PERSONAL SERVICES	1,507,634	1,613,627	\$1,637,264
CONTRACTUAL SERVICES:			
250.120.52111 MANDATORY TRAINING	6,574	8,000	8,500
250.120.52120 EMPLOYEE MILEAGE REIMBURSEMENT	822	2,000	2,000
250.120.52222 TELEPHONE LINE CHARGES	4,042	5,500	5,500
250.120.52230 POSTAGE & POSTAL CHARGES	19,384	20,000	20,000
250.120.52310 MUNICIPAL GARAGE CHARGES	10,147	17,388	17,000
250.120.52330 RADIO MAINTENANCE	1,576	1,576	1,576
250.120.52410 LEGAL SERVICES	6,354	20,000	20,000
250.120.52420 MEDICAL SERVICES	5,050	6,000	6,000
250.120.52427 INTERPRETOR SERVICES	5,182	6,000	7,500
250.120.52480 OTHER PROFESSIONAL SERVICES	4,210	6,500	7,250
250.120.52490 OUTSIDE PRINTING	6,435	8,000	7,500
250.120.52510 MAINTENANCE OF EQUIPMENT	5,160	8,500	8,500
250.120.52835 PREPAID COURT COST/FEES	557	1,000	1,000
250.120.52910 LAUNDRY	14	200	250
250.120.52920 MEMBERSHIPS, BOOKS, PERIODICALS	8,777	15,000	15,000
250.120.52960 EMPLOYEE TUITION REIMBURSEMENT	0	1,000	2,500
250.120.52980 MISC CONTRACTUAL SERVICE	7,500	10,000	10,000
Total - CONTRACTUAL SERVICES	91,784	136,664	140,076
COMMODITIES:			
250.120.53100 OFFICE SUPPLIES	5,676	9,000	9,000
250.120.53210 FOOD	49	300	400
250.120.53230 PURCHASE OF UNIFORMS	2,534	5,000	7,500
250.120.53510 SUPPLIES TO MAINTAIN EQUIP	0	100	0
250.120.53610 SMALL TOOLS & EQUIPMENT	0	100	0
Total - COMMODITIES	8,259	14,500	16,900
CAPITAL OUTLAY:			
250.120.54310 AUTOS & TRUCKS DEPRECIATION	7,304	7,300	7,300
250.120.54311 RADIO DEPRECIATION	1,060	1,060	1,060
250.120.54320 OFFICE MACHINERY & EQUIPMENT	7,784	15,000	10,000
Total - CAPITAL OUTLAY	16,148	23,360	18,360
Grand Total	\$1,623,825	\$1,788,151	\$1,812,600

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$158,458	\$140,701	\$109,435
REVENUES:			
Intergovernmental	\$29,291	\$70,284	\$66,105
Interest Income	2,128	1,120	1,120
Miscellaneous Revenue	16,280	0	0
Reimbursements	0	28,016	0
TOTAL REVENUES	\$47,699	\$99,420	\$67,225
TOTAL RESOURCES	\$206,157	\$240,121	\$176,660
EXPENDITURES:			
Personal Services	\$21,414	\$65,856	\$82,981
Contractual Services	21,983	46,830	24,186
Capital Outlay	22,058	18,000	16,608
TOTAL EXPENDITURES	\$65,456	\$130,686	\$123,775
ENDING BALANCE DECEMBER 31	\$140,701	\$109,435	\$52,885

POLICE GRANT FUND
POLICE GRANTS

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
2017 STEP GRANT			
PERSONAL SERVICES:			
251.037.51120 OVERTIME WAGES	\$8,071	\$17,000	\$17,000
251.037.51212 POLICE PENSION	1,574	3,315	3,315
251.037.51220 WORKERS COMP	161	680	680
251.037.51221 MEDICARE	117	247	247
Total - STEP GRANT	9,923	21,242	21,242
2017 IDEP GRANT			
PERSONAL SERVICES:			
251.038.51120 OVERTIME WAGES	9,346	23,700	23,000
251.038.51212 POLICE PENSION	1,823	4,622	4,485
251.038.51220 WORKERS COMP	187	948	920
251.038.51221 MEDICARE	136	344	334
Total - IDEP GRANT	11,491	29,614	28,739
2016 JAG LOCAL SOLICITATION GRANT			
CONTRACTUAL SERVICES:			
251.048.52111 MANDATORY TRAINING	9,947	8,350	3,722
Total - 2016 JAG LOCAL SOLICITATION GRANT	9,947	8,350	3,722
2017 JAG BYRNE MEMORIAL GRANT			
PERSONAL SERVICES:			
251.051.51120 OVERTIME WAGES	0	0	14,406
251.051.51212 POLICE PENSION	0	0	2,809
251.051.51220 WORKERS COMP	0	0	576
251.051.51221 MEDICARE	0	0	209
Total - PERSONAL SERVICES	0	0	18,000
CONTRACTUAL SERVICES:			
251.051.52110 TRAVEL & TRAINING	0	10,464	10,464
Total - CONTRACTUAL SERVICES	0	10,464	10,464
CAPITAL OUTLAY:			
251.051.54360 OTHER EQUIPMENT	22,058	18,000	0
Total - CAPITAL OUTLAY	22,058	18,000	0
Total - 2017 JAG BYRNE MEMORIAL	22,058	28,464	28,464
2018 JAG BYRNE MEMORIAL GRANT			
CONTRACTUAL SERVICES:			
251.053.52110 TRAVEL & TRAINING	0	0	10,000
Total - CONTRACTUAL SERVICES	0	0	10,000
CAPITAL OUTLAY:			
251.053.54360 OTHER EQUIPMENT	0	0	16,608
Total - CAPITAL OUTLAY	0	0	16,608
Total - 2018 JAG BYRNE MEMORIAL GRANT	0	0	26,608
OVI TASK FORCE GRANT			
PERSONAL SERVICES:			
251.070.51120 OVERTIME WAGES	0	12,005	12,005
251.070.51212 POLICE PENSION	0	2,341	2,341
251.070.51220 WORKERS COMPENSATION	0	480	480
251.070.51221 MEDICARE	0	174	174
Total - PERSONAL SERVICES	0	15,000	15,000
Total - OVI TASK FORCE	0	15,000	15,000
2017 STATE TRAINING REIMBURSEMENT			
CONTRACTUAL SERVICES:			
251.071.52111 MANDATORY TRAINING	12,037	28,016	0
Total - CONTRACTUAL SERVICES	12,037	28,016	0
Total - 2017 STATE TRAINING REIMBURSEMENT	12,037	28,016	0
Grand Total	\$65,456	\$130,686	\$123,775

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$43,729	\$47,850	\$19,350
REVENUES:			
Fines & Forfeitures	\$6,135	\$6,500	\$6,500
TOTAL REVENUES	\$6,135	\$6,500	\$6,500
TOTAL RESOURCES	\$49,864	\$54,350	\$25,850
EXPENDITURES:			
Contractual Services	\$2,014	\$35,000	\$25,000
TOTAL EXPENDITURES	\$2,014	\$35,000	\$25,000
ENDING BALANCE DECEMBER 31	\$47,850	\$19,350	\$850

**COURT IDIAM FUND
IDIAM PROJECTS**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
252.990.52480 CONTRACTUAL SERVICES:			
OTHER PROFESSIONAL SERVICES	\$2,014	\$35,000	\$25,000
Total - CONTRACTUAL SERVICES	<u>2,014</u>	<u>35,000</u>	<u>25,000</u>
 Grand Total	 \$2,014	 \$35,000	 \$25,000

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$326,586	\$433,481	\$383,481
REVENUES:			
Fines & Forfeitures	\$131,470	\$150,000	\$150,000
TOTAL REVENUES	\$131,470	\$150,000	\$150,000
TOTAL RESOURCES	\$458,056	\$583,481	\$533,481
EXPENDITURES:			
Personal Services	\$0	\$60,924	\$62,234
Contractual Services	3,616	75,000	50,000
Capital Outlay	20,959	64,076	50,000
TOTAL EXPENDITURES	\$24,575	\$200,000	\$162,234
ENDING BALANCE DECEMBER 31	\$433,481	\$383,481	\$371,247

**COURT SPECIAL PROJECTS FUND
SPECIAL PROJECTS**

		Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONAL SERVICES:				
253.990.51110	SALARIES & WAGES	\$0	\$50,936	\$51,956
253.990.51211	PERS	0	7,131	7,274
253.990.51220	WORKERS COMPENSATION	0	2,037	2,078
253.990.51270	MEDICARE - CITY SHARE	0	739	753
253.990.51275	LIFE INSURANCE	0	81	173
	Total - PERSONAL SERVICES	<u>0</u>	<u>60,924</u>	<u>62,234</u>
CONTRACTUAL SERVICES:				
253.990.52480	OTHER PROFESSIONAL SERVICES	<u>3,616</u>	<u>75,000</u>	<u>50,000</u>
	Total - CONTRACTUAL SERVICES	3,616	75,000	50,000
CAPITAL OUTLAY				
253.990.54360	OTHER EQUIPMENT	<u>20,959</u>	<u>64,076</u>	<u>50,000</u>
	Total - CAPITAL OUTLAY	20,959	64,076	50,000
	Grand Total	\$24,575	\$200,000	\$162,234

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

	2017 BUDGET	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$215,741	\$7,484	\$77,484
REVENUES:			
Property Tax Assessments	\$213,175	\$200,000	\$200,000
Intergovernmental	0	150,000	0
Transfers from Other Fund	1,062	200,000	125,000
TOTAL REVENUES	\$214,237	\$550,000	\$325,000
TOTAL RESOURCES	\$429,978	\$557,484	\$402,484
EXPENDITURES:			
Contractual Services	\$422,495	\$480,000	\$330,000
TOTAL EXPENDITURES	\$422,495	\$480,000	\$330,000
ENDING BALANCE DECEMBER 31	\$7,484	\$77,484	\$72,484

**NUISANCE ABATEMENT FUND
NUISANCE ABATEMENT**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019	
CONTRACTUAL SERVICES:				
260.115.52480	OTHER PROFESSIONAL SERVICE	\$47,753	\$30,000	\$30,000
260.115.52487	NUISANCE ENFORCEMENT	374,741	300,000	300,000
260.115.52535	DEMO COSTS - NIP GRANT	0	150,000	0
	Total - CONTRACTUAL SERVICES	<u>422,495</u>	<u>480,000</u>	<u>330,000</u>
	Grand Total	\$422,495	\$480,000	\$330,000

**FUND SUMMARY FOR FUND 262
SENIOR CITIZENS LEVY FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$288	\$0	\$0
REVENUES:			
Property Taxes	\$587,709	\$633,325	\$622,485
Intergovernmental	75,229	88,825	93,015
TOTAL REVENUES	<u>\$662,938</u>	<u>\$722,150</u>	<u>\$715,500</u>
TOTAL RESOURCES	\$663,227	\$722,150	\$715,500
EXPENDITURES:			
Contractual Services	\$663,227	\$722,150	\$715,500
TOTAL EXPENDITURES	<u>\$663,227</u>	<u>\$722,150</u>	<u>\$715,500</u>
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

**SENIOR CITIZENS LEVY FUND
SENIOR CITIZENS LEVY**

		Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
	CONTRACTUAL SERVICES:			
262.990.52240	BUTLER COUNTY AUDITOR COLL FEES	\$7,881	\$15,150	\$13,500
262.990.52241	REIMBURSEMENTS	655,346	707,000	702,000
	Total - CONTRACTUAL SERVICES	663,227	722,150	715,500
	Grand Total	\$663,227	\$722,150	\$715,500

SECTION 5

DEBT SERVICE FUNDS

DEBT SERVICE
EXPENDITURES BY FUND

Fund	Actual 2017	Budget 2018	Budget 2019	\$ Increase (Decrease)	% Increase (Decrease)
General Obligation Bond Retirement	\$1,991,413	\$2,189,661	\$2,300,529	\$110,868	5.1%
Special Assessment Bond Retirement	287,915	263,675	262,901	(774)	-0.3%
East End/Towne Blvd. Tax Increment Financing	389,651	424,263	355,300	(68,963)	-16.3%
Downtown Tax Increment Financing	10,000	10,100	10,100	0	0.0%
Aeronca Tax Increment Financing	0	36	36	0	0.0%
Airport/Riverfront Tax Increment Financing	0	35	35	0	0.0%
Miller Road N Tax Increment Financing	0	240	240	0	0.0%
Towne Mall/Hospital Tax Increment Financing	652,208	603,220	522,225	(80,995)	-13.4%
Renaissance N Tax Increment Financing	244,934	181,500	224,475	42,975	23.7%
Renaissance S Tax Increment Financing	168,162	162,000	181,675	19,675	12.1%
Greentree Industrial Park Tax Increment Financing	0	75,020	75,020	0	0.0%
Made Industrial Park Tax Increment Financing	0	20	20	0	0.0%
South Yankee Road Tax Increment Financing	0	20	35	15	75.0%
Total	\$3,744,283	\$3,909,790	\$3,932,591	\$22,801	0.6%

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.

Special Assessment Bond Retirement Fund

To accumulate special assessment revenues collected by the county and remitted to the City for the payment of special assessment bonds. The City, in turn, makes principal and interest payments to the owners of the City's special assessment bonds.

East End/Towne Blvd. Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to retire the bonds issued to finance the construction of the extension on Towne Blvd. This area is located between State Route 122 and Hendrickson Road adjacent to Interstate 75.

Downtown Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to retire the bonds issued to finance the improvements and construction of the downtown area. This area includes portions of but not limited to: Central Avenue, Main Street, Manchester Avenue, First Avenue, Carmody Blvd, Verity Parkway, and Reinartz Boulevard.

Aeronca Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs used to fund improvement projects for specific properties located between Germantown Road and Carmody Boulevard.

Airport/Riverfront Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects which encompasses a small portion of downtown and the area surrounding the municipal airport.

Miller Road North Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the North Miller Road area. This TIF district area encompasses portions of N. Breiel Boulevard, N. Miller Road and Riviera Drive.

Towne Mall / Hospital Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects which includes specific properties from State Route 122 near Union Road to Cincinnati Dayton Road.

Renaissance North Tax Increment Financing Fund

To account for the tax increment payments and associated costs that will be used to fund improvement projects in the North Renaissance

area including properties located in the Renaissance Section 1 and Renaissance Section 2 subdivisions.

Renaissance South Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the South Renaissance area including properties located in the Brass Bell 1 subdivision.

Greentree Industrial Park Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the Greentree Industrial Park.

Made Industrial Park Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the Made Industrial Park.

South Yankee Road Tax Increment Financing Fund

To account for the annual tax increment payments and associated costs that will be used to fund improvement projects in the area of S. Yankee Road.

Note on Tax Increment Financing Funds:

Some of the property tax revenues submitted to the City include the school's portion of taxes. The City distributes the school's share to the appropriate school district.

Table 5.2 General Obligation Debt Table (Payments are from General Bond Retirement Fund & Tax Increment Funds)

GENERAL OBLIGATION DEBT	Maturity	Outstanding as of December 31, 2018			Scheduled Payments for 2019		
		Year	Principal	Interest	Total	Principal	Interest
Court of Appeals	2023	1,244,250	136,313	\$1,380,563	232,400	41,985	\$274,385
Downtown Improvements	2019	801,572	30,059	\$831,631	801,572	30,059	\$831,631
Union Road Land	2023	1,725,750	192,139	\$1,917,889	327,600	59,516	\$387,116
SR 122/I-75/Towne Blvd.	2025	340,000	62,558	\$402,558	45,000	14,983	\$59,983
Towne Blvd Extension	2022	860,000	92,763	\$952,763	205,000	36,544	\$241,544
SR 122/I-75 Interchange	2029	4,075,000	1,080,029	\$5,155,029	305,000	179,829	\$484,829
Greentree Academy	2031	3,760,000	1,705,695	\$5,465,695	240,000	220,991	\$460,991
Parking Garage/Flat Lot	2021	295,000	18,475	\$313,475	95,000	9,100	\$104,100
TOTALS		\$13,101,572	\$3,318,031	\$16,419,603	\$2,251,572	\$593,007	\$2,844,579

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

A.	Total debt:		\$27,000,402
B.	Exempt debt:		
		Category	Outstanding Principal
		Income Tax	1,671,572
		Special Assessment	1,085,000
		Water	2,798,428
		Sewer	4,750,000
		Other	1,244,250
		Tax Increment Financing	860,000
	Total exempt debt:		\$12,409,250
C.	Total non-exempt debt [A minus B]:		\$14,591,152
D.	5½% of tax valuation (unvoted non-exempt debt limitation):		\$36,417,278
E.	Total non-exempt limited tax bonds and notes outstanding:		
	Bonds		\$14,591,152
F.	Debt leeway within 5½% unvoted debt limitation [D minus E]:		*\$21,826,126
G.	10½% of tax valuation (voted and unvoted debt limitation):		\$69,523,894
H.	Total non-exempt bonds and notes outstanding:		
	Bonds		\$14,591,152
I.	Debt leeway within 10½% debt limitation [G minus H]:		*\$54,932,742

* 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:

Debt Limitation	Non-Exempt Debt Outstanding	Additional Debt Capacity Within Limitation
10½% = \$69,523,894	\$14,591,152	\$54,932,742
5½% = \$36,417,278	\$14,591,152	\$21,826,126

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$149,990	\$27,435	\$169,376
REVENUES:			
Rentals & Leases	\$509,971	\$741,793	\$735,378
Transfers	1,358,887	1,589,809	1,529,890
TOTAL REVENUES	<u>\$1,868,858</u>	<u>\$2,331,602</u>	<u>\$2,265,268</u>
TOTAL RESOURCES	\$2,018,848	\$2,359,037	\$2,434,644
EXPENDITURES:			
Contractual Services	\$2,275	\$10,000	\$5,000
Debt Service	1,989,138	2,179,661	2,295,529
TOTAL EXPENDITURES	<u>\$1,991,413</u>	<u>\$2,189,661</u>	<u>\$2,300,529</u>
ENDING BALANCE DECEMBER 31	\$27,435	\$169,376	\$134,115

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

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
305.901.52410 LEGAL SERVICES	\$2,275	\$10,000	\$5,000
Total - CONTRACTUAL SERVICES	<u>2,275</u>	<u>10,000</u>	<u>5,000</u>
DEBT SERVICE:			
305.901.57110 BOND PRINCIPAL	1,356,152	1,698,312	1,833,099
305.901.57310 INTEREST ON BONDS	632,986	481,349	462,430
Total - DEBT SERVICE	<u>1,989,138</u>	<u>2,179,661</u>	<u>2,295,529</u>
Grand Total	\$1,991,413	\$2,189,661	\$2,300,529

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$506,882	\$464,234	\$470,559
REVENUES:			
Special Assessments	\$245,267	\$270,000	\$270,000
TOTAL REVENUES	\$245,267	\$270,000	\$270,000
TOTAL RESOURCES	\$752,149	\$734,234	\$740,559
EXPENDITURES:			
Debt Service	\$287,915	\$263,675	\$262,901
TOTAL EXPENDITURES	\$287,915	\$263,675	\$262,901
ENDING BALANCE DECEMBER 31	\$464,234	\$470,559	\$477,658

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

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
DEBT SERVICE:			
325.901.57110 BOND PRINCIPAL	\$217,000	\$192,000	\$197,000
325.901.57130 REGISTRAR/TRUSTEE FEES	0	10,000	10,000
325.901.57310 INTEREST ON BONDS	<u>70,915</u>	<u>61,675</u>	<u>55,901</u>
Total - DEBT SERVICE	<u>\$287,915</u>	<u>\$263,675</u>	<u>\$262,901</u>
 Grand Total	 \$287,915	 \$263,675	 \$262,901

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$284,458	\$232,919	\$88,656
REVENUES:			
TIF Payments	\$338,112	\$280,000	\$280,000
TOTAL REVENUES	\$338,112	\$280,000	\$280,000
TOTAL RESOURCES	\$622,570	\$512,919	\$368,656
EXPENDITURES:			
Contractual Services	\$89,440	\$117,550	\$105,300
Debt Service	300,211	306,713	250,000
TOTAL EXPENDITURES	\$389,651	\$424,263	\$355,300
ENDING BALANCE DECEMBER 31	\$232,919	\$88,656	\$13,356

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

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
340.990.52240 BUTLER CO. AUDITOR COLL FEES	\$3,718	\$7,050	\$5,300
340.990.52241 SCHOOL DISTRICT REIMBURSEMENTS	85,723	110,500	100,000
Total - CONTRACTUAL SERVICES	<u>89,440</u>	<u>117,550</u>	<u>105,300</u>
DEBT SERVICE:			
340.990.57110 BOND PRINCIPAL	235,000	239,236	198,473
340.990.57310 INTEREST ON BONDS	65,211	67,477	51,527
Total - DEBT SERVICE	<u>300,211</u>	<u>306,713</u>	<u>250,000</u>
Grand Total	\$389,651	\$424,263	\$355,300

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$11,647	\$9,688	\$10,088
REVENUES:			
TIF Payments	\$8,041	\$10,500	\$9,520
TOTAL REVENUES	\$8,041	\$10,500	\$9,520
TOTAL RESOURCES	\$19,688	\$20,188	\$19,608
EXPENDITURES:			
Contractual Services	\$0	\$100	\$100
Debt Service	10,000	10,000	10,000
TOTAL EXPENDITURES	\$10,000	\$10,100	\$10,100
ENDING BALANCE DECEMBER 31	\$9,688	\$10,088	\$9,508

**DOWNTOWN TAX INCREMENT DISTRICT FUND
DOWNTOWN TIF**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
345.990.52240 COUNTY AUDITOR FEES	\$0	\$100	\$100
Total - CONTRACTUAL SERVICES	<u>0</u>	<u>100</u>	<u>100</u>
DEBT SERVICE:			
345.990.57110 BOND PRINCIPAL	10,000	10,000	10,000
Total - DEBT SERVICE	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Grand Total	\$10,000	\$10,100	\$10,100

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$4,422	\$4,457	\$4,421
REVENUES:			
TIF Payments	\$35	\$0	\$0
TOTAL REVENUES	\$35	\$0	\$0
TOTAL RESOURCES	\$4,457	\$4,457	\$4,421
EXPENDITURES:			
Contractual Services	\$0	\$36	\$36
TOTAL EXPENDITURES	\$0	\$36	\$36
ENDING BALANCE DECEMBER 31	\$4,457	\$4,421	\$4,385

**AERONCA TAX INCREMENT FINANCING FUND
 AERONCA TIF**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
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**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$7,839	\$8,803	\$9,268
REVENUES:			
TIF Payments	\$964	\$500	\$1,020
TOTAL REVENUES	\$964	\$500	\$1,020
TOTAL RESOURCES	\$8,803	\$9,303	\$10,288
EXPENDITURES:			
Contractual Services	\$0	\$35	\$35
TOTAL EXPENDITURES	\$0	\$35	\$35
ENDING BALANCE DECEMBER 31	\$8,803	\$9,268	\$10,253

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

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
355.990.52240 COUNTY AUDITOR FEES	\$0	\$35	\$35
Total - CONTRACTUAL SERVICE	<u>0</u>	<u>35</u>	<u>35</u>
Grand Total	\$0	\$35	\$35

**FUND SUMMARY FOR FUND 360
MILLER ROAD NORTH TAX INCREMENT FINANCING FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$82,043	\$90,908	\$99,515
REVENUES:			
TIF Payments	\$8,865	\$8,847	\$8,750
TOTAL REVENUES	\$8,865	\$8,847	\$8,750
TOTAL RESOURCES	\$90,908	\$99,755	\$108,265
EXPENDITURES:			
Contractual Services	\$0	\$240	\$240
TOTAL EXPENDITURES	\$0	\$240	\$240
ENDING BALANCE DECEMBER 31	\$90,908	\$99,515	\$108,025

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

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
360.990.52240 COUNTY AUDITOR FEES	\$0	\$240	\$240
Total - CONTRACTUAL SERVICE	<u>0</u>	<u>240</u>	<u>240</u>
Grand Total	\$0	\$240	\$240

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$164,737	\$108,237	\$5,017
REVENUES:			
TIF Payments	\$595,708	\$500,000	\$525,000
TOTAL REVENUES	\$595,708	\$500,000	\$525,000
TOTAL RESOURCES	\$760,446	\$608,237	\$530,017
EXPENDITURES:			
Contractual Services	\$432,208	\$383,220	\$382,225
Debt Service	220,000	220,000	140,000
TOTAL EXPENDITURES	\$652,208	\$603,220	\$522,225
ENDING BALANCE DECEMBER 31	\$108,237	\$5,017	\$7,792

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

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
370.990.52240 COUNTY AUDITOR FEES	\$6,534	\$8,220	\$7,225
370.990.52241 SCHOOL DISTRICT REIMBURSEMENTS	425,674	375,000	375,000
Total - CONTRACTUAL SERVICES	<u>432,208</u>	<u>383,220</u>	<u>382,225</u>
DEBT SERVICE:			
370.990.57110 BOND PRINCIPAL	220,000	220,000	140,000
Total - DEBT SERVICE	<u>220,000</u>	<u>220,000</u>	<u>140,000</u>
Grand Total	\$652,208	\$603,220	\$522,225

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$98,366	\$103,855	\$64,355
REVENUES:			
TIF Payments	\$250,423	\$142,000	\$200,000
TOTAL REVENUES	\$250,423	\$142,000	\$200,000
TOTAL RESOURCES	\$348,790	\$245,855	\$264,355
EXPENDITURES:			
Contractual Services	\$174,934	\$111,500	\$154,475
Debt Service	70,000	70,000	70,000
TOTAL EXPENDITURES	\$244,934	\$181,500	\$224,475
ENDING BALANCE DECEMBER 31	\$103,855	\$64,355	\$39,880

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

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
371.990.52240 COUNTY AUDITOR FEES	\$2,764	\$5,000	\$4,475
371.990.52241 SCHOOL DISTRICT REIMBURSEMENT	172,170	106,500	150,000
Total - CONTRACTUAL SERVICES	<u>174,934</u>	<u>111,500</u>	<u>154,475</u>
DEBT SERVICE:			
371.901.57110 BOND PRINCIPAL	70,000	70,000	70,000
Total - DEBT SERVICE	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
Grand Total	\$244,934	\$181,500	\$224,475

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$151,779	\$207,725	\$148,025
REVENUES:			
TIF Payments	\$224,108	\$102,300	\$145,000
TOTAL REVENUES	\$224,108	\$102,300	\$145,000
TOTAL RESOURCES	\$375,888	\$310,025	\$293,025
EXPENDITURES:			
Contractual Services	\$156,366	\$82,000	\$101,675
Debt Service	11,797	80,000	80,000
TOTAL EXPENDITURES	\$168,162	\$162,000	\$181,675
ENDING BALANCE DECEMBER 31	\$207,725	\$148,025	\$111,350

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

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
372.990.52240 COUNTY AUDITOR FEES	\$2,457	\$2,000	\$3,675
372.990.52241 SCHOOL DISTRICT REIMBURSEMENTS	153,908	80,000	98,000
Total - CONTRACTUAL SERVICES	<u>156,366</u>	<u>82,000</u>	<u>101,675</u>
DEBT SERVICE:			
372.901.57310 INTEREST ON BONDS	11,797	80,000	80,000
Total - DEBT SERVICE	<u>11,797</u>	<u>80,000</u>	<u>80,000</u>
Grand Total	\$168,162	\$162,000	\$181,675

**FUND SUMMARY FOR FUND 375
GREENTREE INDUSTRIAL PARK TAX INCREMENT DISTRICT FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$253,195	\$301,341	\$276,321
REVENUES:			
TIF Payments	\$48,146	\$50,000	\$41,000
TOTAL REVENUES	\$48,146	\$50,000	\$41,000
TOTAL RESOURCES	\$301,341	\$351,341	\$317,321
EXPENDITURES:			
Contractual Services	\$0	\$20,020	\$20,020
Capital Outlay	0	55,000	\$55,000
TOTAL EXPENDITURES	\$0	\$75,020	\$75,020
ENDING BALANCE DECEMBER 31	\$301,341	\$276,321	\$242,301

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

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
375.990.52240 AUDITOR COLLECTION FEES	\$0	\$20	\$20
375.990.52480 OTHER PROFESSIONAL SERVICES	0	20,000	20,000
Total - CONTRACTUAL SERVICES	<u>0</u>	<u>20,020</u>	<u>20,020</u>
CAPTIAL OUTLAY:			
375.990.54400 BUILDINGS AND OTHER STRUCTURES	0	55,000	55,000
Total- CAPITAL OUTLAY	<u>0</u>	<u>55,000</u>	<u>55,000</u>
Grand Total	\$0	\$75,020	\$75,020

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,234	\$1,269	\$1,319
REVENUES:			
TIF Payments	\$35	\$70	\$70
TOTAL REVENUES	<u>\$35</u>	<u>\$70</u>	<u>\$70</u>
TOTAL RESOURCES	\$1,269	\$1,339	\$1,389
EXPENDITURES:			
Contractual Services	\$0	\$20	\$20
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$20</u>	<u>\$20</u>
ENDING BALANCE DECEMBER 31	\$1,269	\$1,319	\$1,369

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

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
376.990.52240 COUNTY AUDITOR FEES	\$0	\$20	\$20
Total - CONTRACTUAL SERVICES	<u>0</u>	<u>20</u>	<u>20</u>
Grand Total	\$0	\$20	\$20

**FUND SUMMARY FOR FUND 377
SOUTH YANKEE RD TAX INCREMENT DISTRICT FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$23,314	\$23,571	\$23,751
REVENUES:			
TIF Payments	\$257	\$200	\$390
TOTAL REVENUES	\$257	\$200	\$390
TOTAL RESOURCES	\$23,571	\$23,771	\$24,141
EXPENDITURES:			
Contractual Services	\$0	\$20	\$35
TOTAL EXPENDITURES	\$0	\$20	\$35
ENDING BALANCE DECEMBER 31	\$23,571	\$23,751	\$24,106

**SOUTH YANKEE ROAD TAX INCREMENT DISTRICT FUND
SOUTH YANKEE ROAD TIF**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
377.990.52240 COUNTY AUDITOR FEES	\$0	\$20	\$35
Total - CONTRACTUAL SERVICES	0	20	35
Grand Total	\$0	\$20	\$35

SECTION 6

CAPITAL IMPROVEMENT FUNDS

CAPITAL IMPROVEMENTS

EXPENDITURES BY FUND

Fund	2017 Actual	Budget 2018	Budget 2019	\$ Increase (Decrease)	% Increase (Decrease)
Capital Improvement Fund	\$3,565,729	\$1,830,000	\$1,792,000	(\$38,000)	-2.1%
Downtown Improvements	237,115	237,573	310,053	72,480	30.5%
Airport Improvement	1,010,244	591,000	2,400,000	1,809,000	306.1%
Water Capital Reserve	3,012,868	2,010,000	2,110,000	100,000	5.0%
Storm Water Capital Reserve	1,980,654	750,000	750,000	0	0.0%
Sewer Capital Reserve	2,204,007	6,510,000	8,110,000	1,600,000	24.6%
Computer Replacement	362,859	275,000	475,000	200,000	72.7%
Property Development	303,249	255,382	347,382	92,000	36.0%
Economic Development Bond Service	555,668	158,218	155,593	(2,625)	-1.7%
Total	\$13,232,393	\$12,617,173	\$16,450,028	\$3,832,855	30.4%

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.

Economic Development Bond Service Fund

To account for expenditures associated with 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 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.

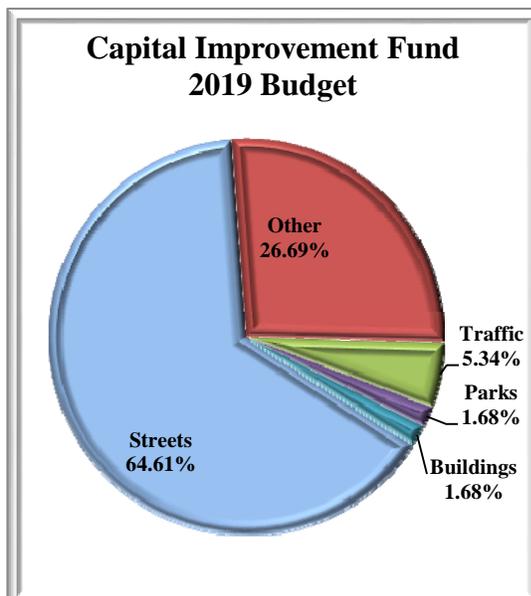


Figure 6.1 Year 2019 expenditures from CIP Fund

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.

Computer Replacement Fund

To accumulate funds for the future purchase of a new mainframe computer for the City and

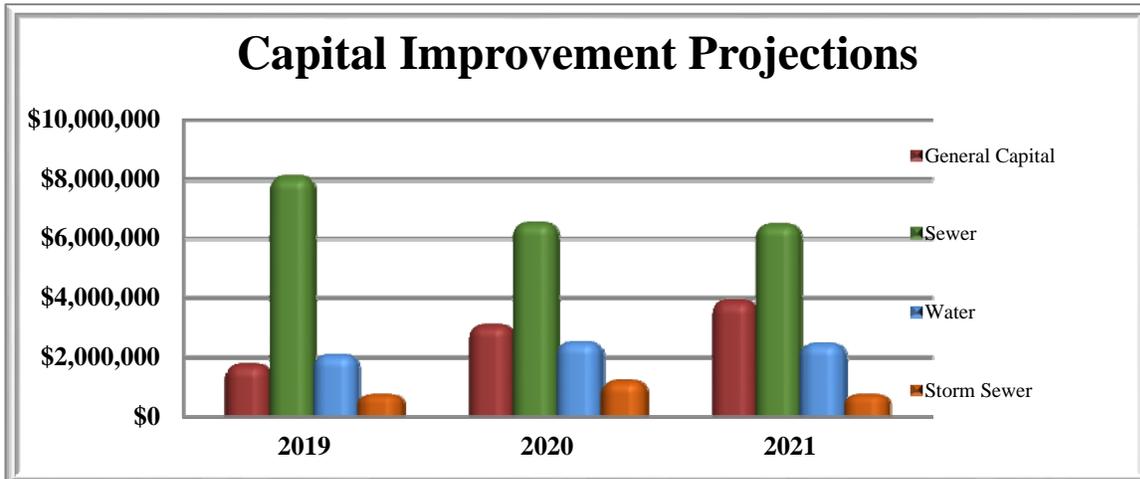
scheduled replacements of software, personal computers, printers, and copiers.

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 over a three year period.

Figure 6.2 Major Capital Improvement Plan Projections



CAPITAL IMPROVEMENTS

POLICIES FOR CAPITAL IMPROVEMENT PROJECTS

Capital improvements will be financed to the greatest extent possible by those who benefit from the project.

Efforts will be made to secure grants from state and federal sources for capital improvement projects.

All capital improvement projects will be analyzed to measure their impact on future operating budgets.

Projects to preserve the City's infrastructure and other assets will have priority.

IMPACTS OF CAPITAL INVESTMENTS ON OPERATING BUDGET

Several capital improvements scheduled for 2019 will affect the City's operating budgets. The major improvements scheduled for 2019 are:

Long Term Control Plan Development

Implementation of the Long Term Control Plan to reduce combined sewer overflows will have a major impact on the operating budget. Beginning in 2016, a new 10% infrastructure fee was added to all sewer charges in the City. This additional revenue will be used for Long Term Control Plan activities. The cost for 2019 is \$4,500,000. The addition of one staff position, Natural Resources Coordinator, has an additional \$80,350.03 impact on the 2019 operating budget. Additional staff and/or consultants will be necessary to administer the many capital improvement projects required of the plan.

Project	Control Measure Location	Description	Design Criteria	Duration	Start	End	2019 Estimated Cost
Lakeside Redirect	Lakeside Redirection	Redirection of approximately 291 acres of sewershed to the Hydraulic Canal	At least 15 CFS storm water pump station, 3,900 feet of 18" force main, and 3,000 feet of 36" gravity sewer	48 months	1/1/2018	1/1/2022	\$1.2 million
Bulls Run to Sunset Park	Bulls Run to Sunset Park Green Infrastructure Project	Storage Basin(s)	At least 1,860 feet of 18" sewer and 1- acre green infrastructure basin	18 months	1/1/2018	7/1/2019	\$3 million

IMPACTS OF CAPITAL INVESTMENTS ON OPERATING BUDGET

Sewer System Rehabilitation Program

The 2019 budget of \$3,000,000, will address miscellaneous upgrades/modifications in the sewer collection system. This includes the correction of reoccurring problems or improvements, replacement of old sewer main, and other unscheduled major repairs. The cost of major repairs in 2018 was \$1 million. Operating cost will also be decreased due to the reduction of infiltration and inflow into the system thereby reducing the total flow of wastewater treated.

Local Street Paving

The resurfacing and reconstruction of various local streets throughout the City will include restoration of curbs, gutters, driveway aprons, and sidewalks deemed defective by the City. Handicap ramps will be brought up to current standards where necessary. Storm sewers, catch basins, and manholes will be repaired or replaced as needed. Total cost of this project is approximately \$2,350,000.

- \$800,000 OPWC Grant
- \$500,000 Community Development Fund
- \$500,000 2019 Sidewalk, Curb & Gutter Fund (special assessments to property owners)
- \$300,000 Auto & Gas Tax Fund
- \$250,000 Storm Water Capital Fund

Savings will result in less material and labor costs for asphalt patching and pothole repairs. It is estimated in 2019 labor costs for asphalt patching and pothole repairs will cost the city an estimated \$245,331, a cost of \$77,393 in asphalt materials, \$6,862.41 in maintenance of machinery/equipment, and \$6,525.07 for 2,575 gallons of fuel.

Streets to be paved in 2019:

- Wilbraham Road
- Nelbar Street
- Shafor Street
- Euclid Street
- Lafayette Avenue
- Terhune Drive
- Victoria Avenue
- Bonita Drive (Johns Road to Kenray Place)
- Byron Street

Water System Rehabilitation Program

The 2019 budget of \$1,500,000, will address miscellaneous upgrades/modifications in the water distribution system. This includes the correction of reoccurring problems or improvements, replacement of old water main, and other unscheduled major repairs. The cost of major repairs in 2018 was \$1.5 million.

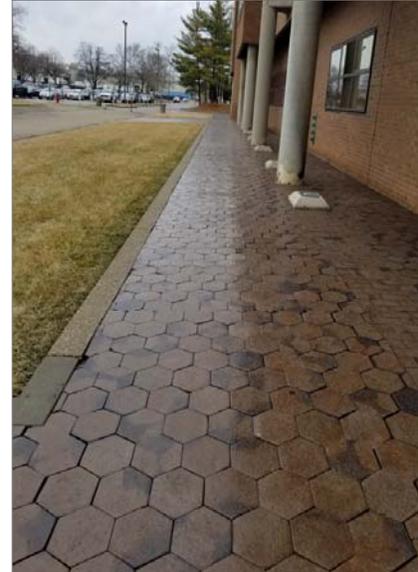
Airport Improvements Program

An estimated \$2,400,000 in will be spent on capital improvements at the Middletown Regional Airport in 2019. After receiving \$1.5 million in grants for pavement rehabilitation and runway lighting improvements from the Ohio Department of Transportation and \$480,000 from the Federal Aviation Administration for an airport layout/master plan, the City plans to use those improvements to attract more businesses both at and around the airport. An education hangar will be constructed that will house an avionics technician-training program and drone technology program. These improvements are expected to inject additional revenue into local economy, therefore impacting the City's operating budget by increasing future income tax revenue and airport revenue.

IMPACTS OF CAPITAL INVESTMENTS ON OPERATING BUDGET

City Building North Promenade Design/Rehab

The first phase of the City Building Promenade project will begin in 2019. An estimated \$500,000 will be spent on the North Promenade of the City building that was built in 1976. The deteriorating walkway pavers installed during construction of the City building and the surrounding plaza, are in danger of becoming pedestrian trip hazards and cause leakage problems to police administration offices and the City jail that are built below the north entrance to the City building. An existing drive that allows for 20 minute parking directly in front of the entrance will be closed to traffic and will be replaced with a colored concrete walkway with new drainage to alleviate leaking to the offices below, adorned by decorative railings, planters and landscape, and also improving safety concerns of vehicles having access to the building. These improvements are not only expected to improve the appearance of the building, but will have an overall positive effect on the City’s operating budget by saving the City against future liability claims due to the paver trip hazards being eliminated and repairs to the offices and jail beneath will no longer be necessary once new drainage is installed, alleviating the flooding/damage concerns.



Plaza walkway pavers currently in use



Concept plan for City Building and Plaza Capital Improvement Project

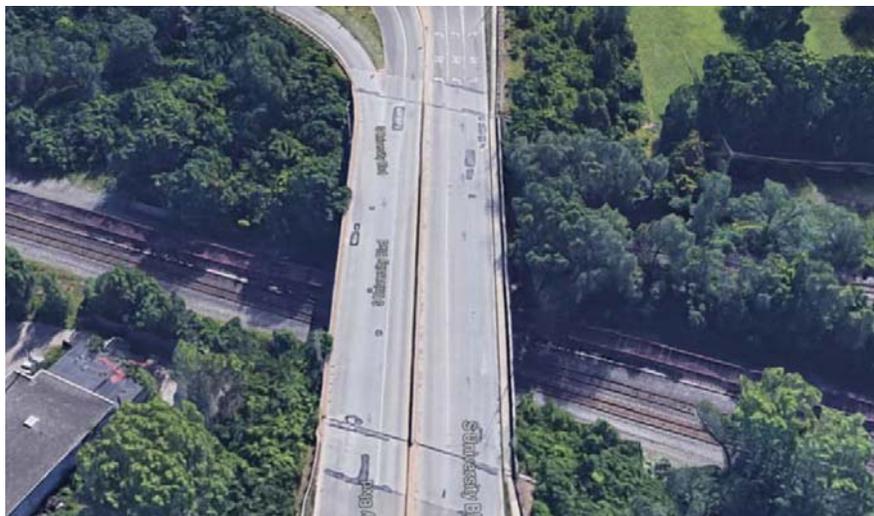
IMPACTS OF CAPITAL INVESTMENTS ON OPERATING BUDGET

University Bridge Rehab/Design

The South University Bridge rehabilitation/design project will begin in 2019. The City has included \$200,000 in the 2019 budget for the rehab/design phase. This bridge, located on South University Boulevard, near the intersections of Roosevelt Boulevard (State Route 122) and Fourteenth Avenue, is a four-span steel rolled beam bridge that was constructed in 1968, carrying six lanes of University Boulevard traffic over Conrail Railroad. A conceptual scope of services has recommended the bridge deck (including railings, sidewalks, and median) be replaced due to the deterioration of the deck components and to inhibit further deterioration to the bridge's superstructure and substructure components. Engineering staff time for coordination of this project is also incorporated into the 2019 operating budget. Completion of this project will mitigate the potential costs of lawsuits from bridge failure and pre-empt the cost of replacing the bridge in an emergency situation, therefore having a positive impact on future operating budgets.

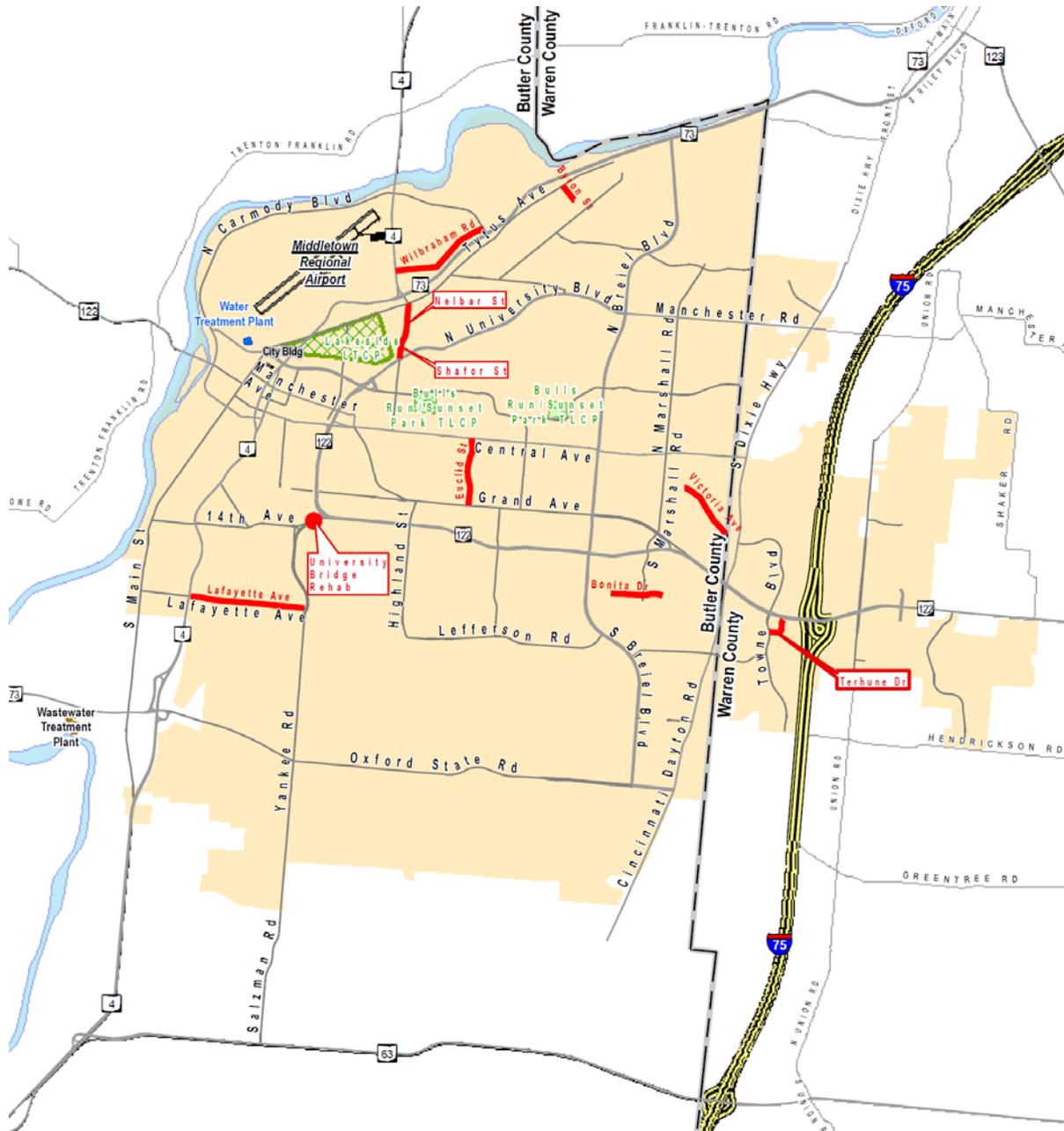


View of South University Boulevard Bridge facing northeast, near Fourteenth Avenue



Aerial view of South University Boulevard Bridge

IMPACTS OF CAPITAL INVESTMENTS ON OPERATING BUDGET



Map of Middletown CIP 2019



1 in = 1 miles

Legend

- University Bridge Rehab
- 2019 Paving Program
- ▨ Lakeside LTCP
- ▨ Bulls Run/Sunset LTCP
- City Building
- Water Treatment Plant
- Wastewater Treatment Plant
- Middletown Corp Limits
- Great Miami River
- County Line

**2019 - 2021 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)**

2019 Projects	Federal	State	Other	City C.I.P.	Total
General					
Local Street Paving		800	350		1,150
Gateway/Boulevard Enhancements				75	75
University Bridge Rehab Design				200	200
Traffic Signal & Systems Replacement				95	95
City Building North Promenade				200	200
Misc Parks Improvements				30	30
Misc Building Improvements				30	30
Subtotal	\$0	\$800	\$350	\$630	\$1,780
Sewer					
Facility Upgrades				600	600
Long Term Control Plan				4,500	4,500
System Replacement Program				3,000	3,000
GIS				10	10
Subtotal	\$0	\$0	\$0	\$8,110	\$8,110
Storm Water					
Local Street Paving				250	250
System Replacement Program				350	350
City Building North Promenade				100	100
NPDES Compliance				50	50
Subtotal	\$0	\$0	\$0	\$750	\$750
Water					
Facility Upgrades				600	600
System Replacement Program				1,500	1,500
GIS				10	10
Subtotal	\$0	\$0	\$0	\$2,110	\$2,110
2019 TOTALS	\$0	\$800	\$350	\$11,600	\$12,750

**2019 - 2021 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)**

2020 Projects	Federal	State	Other	City C.I.P.	Total
General					
University Bridge Rehab		800		1,250	2,050
Great Maimi River Trail - Phase 4A	546			137	683
Gateway/Boulevard Enhancements				75	75
Traffic Signal & Systems Replacement				145	145
City Building South Pavers				100	100
Misc Parks Improvements				30	30
Misc Building Improvements				30	30
Subtotal	\$546	\$800	\$0	\$1,767	\$3,113
Sewer					
Facility Upgrades				550	550
Long Term Control Plan				3,000	3,000
System Replacement Program				3,000	3,000
GIS				10	10
Subtotal	\$0	\$0	\$0	\$6,560	\$6,560
Storm Water					
Local Street Paving				250	250
University Bridge Rehab				500	500
System Replacement Program				375	375
City Building South Pavers				75	75
NPDES Compliance				50	50
Subtotal	\$0	\$0	\$0	\$1,250	\$1,250
Water					
Facility Upgrades				550	550
System Replacement Program				2,000	2,000
GIS				10	10
Subtotal	\$0	\$0	\$0	\$2,560	\$2,560
2020 TOTALS	\$546	\$800	\$0	\$12,137	\$13,483

**2019 - 2021 CAPITAL IMPROVEMENT PLAN PROJECTIONS
(IN \$1,000's)**

2021 Projects	Federal	State	Other	City C.I.P.	Total
General					
Local Street Paving		800		1,250	2,050
ODOT Urban Paving - SR 73 (Germantown Rd. to City Limits)		1,325		332	1,657
Gateway/Boulevard Enhancements				75	75
Traffic Signal & Systems Replacement				95	95
Misc Parks Improvements				30	30
Misc Building Improvements				30	30
Subtotal	\$0	\$2,125	\$0	\$1,812	\$3,937
Sewer					
Facility Upgrades				500	500
Long Term Control Plan				3,000	3,000
System Replacement Program				3,000	3,000
GIS				10	10
Subtotal	\$0	\$0	\$0	\$6,510	\$6,510
Storm Water					
Local Street Paving				250	250
System Replacement Program				450	450
NPDES Compliance				50	50
Subtotal	\$0	\$0	\$0	\$750	\$750
Water					
Facility Upgrades				500	500
System Replacement Program				2,000	2,000
GIS				10	10
Subtotal	\$0	\$0	\$0	\$2,510	\$2,510
2021 TOTALS	\$0	\$2,125	\$0	\$11,582	\$13,707

**CAPITAL IMPROVEMENT PROGRAM
Project Descriptions****GENERAL CAPITAL IMPROVEMENT FUND - \$1,780,000**

Local Street Paving

The project consists of resurfacing and reconstruction of various streets throughout the City. The streets considered here have had no major rehabilitation for nearly 20 years and all have Pavement Condition Rating less than 60. This project will include restoration of curbs, gutters, driveway aprons, and sidewalks deemed defective by the City (at adjacent property owners' expense). Handicap ramps will be brought up to current standards where necessary. Storm sewers, catch basins, and manholes will be repaired or replaced as needed.

OPWC Grant	\$800,000
OTHER	<u>\$350,000</u>
TOTAL	\$1,150,000

Gateway/Boulevard Enhancements

Additional landscape and hardscape improvements will be made at the I-75 and SR 122 interchange.

CIP	<u>\$75,000</u>
TOTAL	\$75,000

University Bridge Rehab Design

Funding set aside to address design and upgrades to the South University Bridge overpass.

CIP	<u>\$200,000</u>
TOTAL	\$200,000

Traffic Signal & Systems Replacement Program

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

CIP	<u>\$95,000</u>
TOTAL	\$95,000

City Building North Promenade

Project to replace existing pavers with stamped concrete and landscaping. This project will also improve overall security with the closure of the parking lane at the North entrance to the City building.

CIP	<u>\$200,000</u>
TOTAL	\$200,000

CAPITAL IMPROVEMENT PROGRAM Project Descriptions

GENERAL CAPITAL IMPROVEMENT FUND - \$1,780,000 (continued)

Miscellaneous Parks Improvements

Funding is set aside each year to address miscellaneous upgrades/modifications in the various parks. Projects may include playground equipment, fencing, tree trimming, etc.

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

Miscellaneous Building Improvements

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

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

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

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$486,867	\$1,080,672	\$1,238,974
REVENUES:			
Property Taxes	\$542,123	\$633,474	\$640,682
Intergovernmental Revenue	3,594,095	1,179,828	800,000
Charges for Services	5,083	5,000	5,000
Interest Income	18,234	0	10,000
Miscellaneous Revenue	0	170,000	0
TOTAL REVENUES	\$4,159,534	\$1,988,302	\$1,455,682
TOTAL RESOURCES	\$4,646,401	\$3,068,974	\$2,694,656
EXPENDITURES:			
Contractual Services	\$7,017	\$0	\$12,000
Capital Outlay	3,558,712	1,830,000	1,780,000
TOTAL EXPENDITURES	\$3,565,729	\$1,830,000	\$1,792,000
ENDING BALANCE DECEMBER 31	\$1,080,672	\$1,238,974	\$902,656

**CAPITAL IMPROVEMENTS FUND
PROJECT DETAIL**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
220.990.52240 COUNTY AUDITOR COLLECTION FEES	\$7,017	\$0	\$12,000
Total - CONTRACTUAL SERVICES	<u>7,017</u>	<u>0</u>	<u>12,000</u>
CAPITAL OUTLAY:			
220.025.54520 I-75 GATEWAY IMPROVEMENTS, PHASE 2	82,033	75,000	75,000
220.032.54520 PAVING	437,056	1,350,000	1,150,000
220.671.54520 TRAFFIC SIGNAL & SYSTEMS	127,467	145,000	95,000
220.812.54520 YANKEE RD - PHASE 3	1,233,359	0	0
220.814.54520 OXFORD STATE RD IMPROVEMENTS	1,498,311	0	0
220.816.54520 SOLOMAN ROAD EXTENSION	134,717	0	0
220.817.54520 UNIVERSITY BRIDGE REHAB DESIGN	0	0	200,000
220.818.54520 CITY BUILDING NORTH PROMENADE	0	0	200,000
220.990.54400 BUILDINGS & STRUCTURES	23,611	30,000	30,000
220.990.54550 PARK FACILITIES	22,159	230,000	30,000
Total - CAPITAL OUTLAY	<u>3,558,712</u>	<u>1,830,000</u>	<u>1,780,000</u>
Grand Total	\$3,565,729	\$1,830,000	\$1,792,000

**FUND SUMMARY FOR FUND 481
DOWNTOWN IMPROVEMENT FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$338,444	\$185,760	\$93,061
REVENUES:			
Interest Income	\$3,948	\$4,123	\$1,502
Miscellaneous Revenue	80,482	65,751	67,066
Transfer Loan from other funds	0	75,000	185,000
TOTAL REVENUES	<u>\$84,431</u>	<u>\$144,874</u>	<u>\$253,568</u>
TOTAL RESOURCES	\$422,875	\$330,634	\$346,629
EXPENDITURES:			
Contractual Services	\$42,702	\$45,000	\$70,000
Capital Outlay	5,000	0	50,000
Debt Service	189,413	192,573	190,053
TOTAL EXPENDITURES	<u>\$237,115</u>	<u>\$237,573</u>	<u>\$310,053</u>
ENDING BALANCE DECEMBER 31	\$185,760	\$93,061	\$36,576

**DOWNTOWN IMPROVEMENTS FUND
PROJECT DETAIL**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES - DOWNTOWN			
481.990.52480 OTHER PROFESSIONAL SERVICES	\$32,297	\$35,000	\$60,000
481.990.52481 OTHER PROFESSIONAL SERVICES - BLDGS	7,000	5,000	5,000
481.990.52810 PROPERTY TAXES	3,405	5,000	5,000
Total - CONTRACTUAL SERVICES	<u>42,702</u>	<u>45,000</u>	<u>70,000</u>
CAPITAL OUTLAY			
481.990.54400 BUILDINGS AND OTHER STRUCTURES	5,000	0	50,000
Total - CAPITAL OUTLAY	<u>5,000</u>	<u>0</u>	<u>50,000</u>
DEBT SERVICE			
481.990.57220 PAYMENT ON BONDS - PRINCIPAL	115,000	120,000	120,000
481.990.57320 INTEREST ON NOTES	74,413	72,573	70,053
Total - DEBT SERVICE	<u>189,413</u>	<u>192,573</u>	<u>190,053</u>
Grand Total	\$237,115	\$237,573	\$310,053

**FUND SUMMARY FOR FUND 492
AIRPORT IMPROVEMENT FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$368,797	\$1	\$575,096
REVENUES:			
Intergovernmental Revenue	\$0	\$1,166,095	\$1,130,000
Sale of Bonds	0	0	1,250,000
Transfers	641,448	0	20,000
TOTAL REVENUES	\$641,448	\$1,166,095	\$2,400,000
TOTAL RESOURCES	\$1,010,245	\$1,166,096	\$2,975,096
EXPENDITURES:			
Capital Outlay	\$1,010,244	\$591,000	\$2,400,000
TOTAL EXPENDITURES	\$1,010,244	\$591,000	\$2,400,000
ENDING BALANCE DECEMBER 31	\$1	\$575,096	\$575,096

**AIRPORT IMPROVEMENT FUND
PROJECT DETAIL**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
492.990.54510 CAPITAL OUTLAY: AIRPORT FACILITIES	\$1,010,244	\$591,000	\$2,400,000
Total - CAPITAL OUTLAY	<u>1,010,244</u>	<u>591,000</u>	<u>2,400,000</u>
Grand Total	\$1,010,244	\$591,000	\$2,400,000

**CAPITAL IMPROVEMENT PROGRAM
Project Descriptions****WATER CAPITAL RESERVE FUND - \$2,110,000**

Water Treatment Plant Facility Upgrades

Funding is set aside each year to address miscellaneous upgrades at the water treatment plant and wellfield. This includes replacement of aging equipment.

Water CIP	<u>\$600,000</u>
TOTAL	\$600,000

System Replacement Program

Funding is set aside each year to address miscellaneous upgrades/modifications in the distribution system. This includes the correction of reoccurring problems or improvements, replacement of old water main prior to a roadway resurfacing, and other unscheduled repairs.

Water CIP	<u>\$1,500,000</u>
TOTAL	\$1,500,000

GIS Program

The City is continuing efforts to implement a geographic information system.

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

**FUND SUMMARY FOR FUND 494
WATER CAPITAL RESERVE FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,384,117	\$2,067,795	\$2,490,016
REVENUES:			
Charges for Services	\$66,500	\$75,000	\$75,000
Interest Income	26,110	1,492	1,492
Reimbursements	53,942	53,942	53,942
Sale of Debt	748,207	0	0
Transfers	2,801,787	2,301,787	2,376,787
TOTAL REVENUES	\$3,696,546	\$2,432,221	\$2,507,221
TOTAL RESOURCES	\$5,080,662	\$4,500,016	\$4,997,237
EXPENDITURES:			
Capital Outlay	\$3,012,868	\$2,010,000	\$2,110,000
TOTAL EXPENDITURES	\$3,012,868	\$2,010,000	\$2,110,000
ENDING BALANCE DECEMBER 31	\$2,067,795	\$2,490,016	\$2,887,237

**WATER CAPITAL RESERVE FUND
PROJECT DETAIL**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CAPITAL OUTLAY:			
494.018.54530	\$40,090	\$500,000	\$600,000
494.024.54530	1,447	0	0
494.631.54530	37,990	0	1,500,000
494.720.54530	7,909	10,000	10,000
494.858.54530	676,584	0	0
494.859.54530	250,429	1,500,000	0
494.860.54530	1,998,419	0	0
	<u>3,012,868</u>	<u>2,010,000</u>	<u>2,110,000</u>
Total - CAPITAL OUTLAY			
Grand Total	\$3,012,868	\$2,010,000	\$2,110,000

CAPITAL IMPROVEMENT PROGRAM

Project Descriptions

STORM WATER CAPITAL RESERVE FUND - \$750,000

Local Street Paving

The project consists of resurfacing and reconstruction of various streets throughout the City. This project will include restoration of curbs, gutters, driveway aprons, and sidewalks deemed defective by the City (at adjacent property owners' expense). Handicap ramps will be brought up to current standards where necessary. Storm sewers, catch basins, and manholes will be repaired or replaced as needed.

Storm Water CIP	<u>\$250,000</u>
TOTAL	\$250,000

System Replacement Program

Funding is set aside each year to address miscellaneous upgrades in the drainage system. This includes the correction of reoccurring problems or improvements, replacement of storm sewers prior to a roadway resurfacing, and other unscheduled repairs.

Storm Water CIP	<u>\$350,000</u>
TOTAL	\$350,000

City Building North Promenade

Project to replace existing pavers with stamped concrete and landscaping. This project will also improve overall security with the closure of the parking lane at the North entrance to the City building.

Storm Water CIP	<u>\$100,000</u>
TOTAL	\$100,000

NPDES Compliance Program

The EPA's National Pollution Discharge Elimination System (NPDES) permit requires the City to address the six minimum control measures (MCM) on an annual basis. The items covered will include the annual permit fee, professional services for preparation of the annual report submitted to EPA and Storm Water Pollution Prevention Plans for various City facilities, membership in the Regional Storm Water Collaborative, and the creation of various public education and outreach materials as needed.

Storm Water CIP	<u>\$50,000</u>
TOTAL	\$50,000

**FUND SUMMARY FOR FUND 415
STORM WATER CAPITAL RESERVE FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$2,002,083	\$1,133,909	\$1,272,728
REVENUES:			
Interest Income	\$27,544	\$2,130	\$4,124
Transfers	1,084,936	886,689	962,427
TOTAL REVENUES	\$1,112,480	\$888,819	\$966,551
TOTAL RESOURCES	\$3,114,562	\$2,022,728	\$2,239,279
EXPENDITURES:			
Capital Outlay	\$1,980,654	\$750,000	\$750,000
TOTAL EXPENDITURES	\$1,980,654	\$750,000	\$750,000
ENDING BALANCE DECEMBER 31	\$1,133,909	\$1,272,728	\$1,489,279

**STORM WATER CAPITAL RESERVE FUND
PROJECT DETAIL**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CAPITAL OUTLAY:			
415.802.54501 YANKEE ROAD WIDENING	\$700,000	\$0	\$0
415.811.54501 SYSTEM REPLACEMENT PROGRAM	58,158	450,000	350,000
415.812.54501 NPDES COMPLIANCE	54,402	50,000	50,000
415.831.54501 OXFORD STATE RD IMPROVEMENTS	733,426	0	0
415.818.54501 CITY BUILDING NORTH PROMENADE	0	0	100,000
415.833.54501 ABERDEEN STORM SEWER	148,622	0	0
415.824.54501 PROJECT 116 AK	36,046	0	0
415.834.54501 LOCAL STREET PAVING	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Total - CAPITAL OUTLAY	1,980,654	750,000	750,000
Grand Total	\$1,980,654	\$750,000	\$750,000

**CAPITAL IMPROVEMENT PROGRAM
Project Descriptions****SEWER CAPITAL RESERVE FUND - \$8,110,000**

Wastewater Treatment Plant Facility Upgrades

Funding is set aside each year to address miscellaneous upgrades at the wastewater treatment plant. This includes replacement of aging equipment..

Sewer CIP	<u>\$600,000</u>
TOTAL	\$600,000

LTCP Development/Implementation

The City is negotiating with USEPA on the implementation of a final Long Term Control Plan to address combined sewer overflows from our combined sewer system.

Sewer CIP	<u>\$4,500,000</u>
TOTAL	\$4,500,000

System Replacement Program

Funding is set aside each year to address miscellaneous upgrades/modifications in the collection system. This includes the correction of reoccurring problems or improvements, replacement of old sewer main prior to a roadway resurfacing, and other unscheduled repairs.

Sewer CIP	<u>\$3,000,000</u>
TOTAL	\$3,000,000

GIS Program

The City is continuing efforts to implement a geographic information system.

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

**FUND SUMMARY FOR FUND 495
SEWER CAPITAL RESERVE FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$4,438,733	\$4,780,949	\$5,469,132
REVENUES:			
Charges for Services	\$1,160,744	\$919,794	\$1,004,273
Interest Income	59,674	0	37,272
Miscellaneous Revenue	2,205	20,860	0
Sale of Bonds	38,583	0	0
Reimbursements	17,828	0	0
Transfers	1,267,190	6,257,529	6,343,445
TOTAL REVENUES	<u>\$2,546,223</u>	<u>\$7,198,183</u>	<u>\$7,384,990</u>
TOTAL RESOURCES	\$6,984,956	\$11,979,132	\$12,854,122
EXPENDITURES:			
Capital Outlay	\$2,204,007	\$6,510,000	\$8,110,000
TOTAL EXPENDITURES	<u>\$2,204,007</u>	<u>\$6,510,000</u>	<u>\$8,110,000</u>
ENDING BALANCE DECEMBER 31	\$4,780,949	\$5,469,132	\$4,744,122

**SEWER CAPITAL RESERVE FUND
PROJECT DETAIL**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CAPITAL OUTLAY:			
495.630.54540 LONG TERM CONTROL POLICY DEVELOP	\$254,030	\$3,000,000	\$4,500,000
495.631.54540 SYSTEM REPLACEMENT PROGRAM	196,159	3,000,000	3,000,000
495.721.54540 GIS	7,909	10,000	10,000
495.831.54540 THICKENER UPGRADE	529,500	0	0
495.838.54540 BACKWATER PREVENTION PROGRAM	11,151	0	0
495.840.54540 INTERCEPTOR SEWER REPLACE-PHASE 2	949,604	0	0
495.845.54540 CAPITAL REPAIRS - PERFECTION	23,099	0	0
495.880.54540 FACILITY UPGRADES	232,555	500,000	600,000
Total - CAPITAL OUTLAY	<u>2,204,007</u>	<u>6,510,000</u>	<u>8,110,000</u>
Grand Total	\$2,204,007	\$6,510,000	\$8,110,000

**FUND SUMMARY FOR FUND 498
COMPUTER REPLACEMENT FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,752,794	\$1,693,255	\$1,701,182
REVENUES:			
Interest Income	\$21,674	\$43,951	\$62,825
Depreciation Charges	0	55,120	55,120
Transfers	281,647	183,856	186,132
TOTAL REVENUES	\$303,321	\$282,927	\$304,077
TOTAL RESOURCES	\$2,056,114	\$1,976,182	\$2,005,259
EXPENDITURES:			
Capital Outlay	\$362,859	\$275,000	\$475,000
TOTAL EXPENDITURES	\$362,859	\$275,000	\$475,000
ENDING BALANCE DECEMBER 31	\$1,693,255	\$1,701,182	\$1,530,259

**COMPUTER REPLACEMENT FUND
PROJECT DETAIL**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CAPITAL OUTLAY:			
498.990.54300 COMPUTERS & OTHER PERIPHERALS	\$305,406	\$200,000	\$400,000
498.990.54320 OFFICE MACHINERY & EQUIPMENT	18,305	50,000	50,000
498.990.54370 COMPUTER SOFTWARE	39,148	25,000	25,000
Total - CAPITAL OUTLAY	<u>362,859</u>	<u>275,000</u>	<u>475,000</u>
Grand Total	\$362,859	\$275,000	\$475,000

**FUND SUMMARY FOR FUND 499
PROPERTY DEVELOPMENT FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$369,589	\$218,240	\$199,858
REVENUES:			
Intergovernmental Revenue	\$151,900	\$137,000	\$160,000
Miscellaneous Revenue	0	100,000	100,000
TOTAL REVENUES	\$151,900	\$237,000	\$260,000
TOTAL RESOURCES	\$521,489	\$455,240	\$459,858
EXPENDITURES:			
Contractual Services	\$303,249	\$255,382	\$342,382
Capital Outlay	0	0	5,000
TOTAL EXPENDITURES	\$303,249	\$255,382	\$347,382
ENDING BALANCE DECEMBER 31	\$218,240	\$199,858	\$112,476

**PROPERTY DEVELOPMENT FUND
PROJECT DETAIL**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
499.990.52480 OTHER PROFESSIONAL SERVICE	\$144,594	\$0	\$30,000
499.990.52481 JOB CREATION INCENTIVE GRANT	7,890	50,000	50,000
499.990.52482 SBED GRANT - DEDICATED MOTIVATED	0	0	25,000
499.990.52484 JCIG - AKERS	25,048	12,524	12,524
499.990.52485 JCIG - BARRETT	30,033	30,033	30,033
499.990.52486 JCIG - METAL COATERS (NCI)	30,625	30,625	30,625
499.990.52487 JCIG - METAL MATIC	37,800	18,900	18,900
499.990.52488 JCIG - AVURE	26,600	13,300	13,300
499.990.52520 MAINT OF LAND & BUILDINGS	0	0	20,000
499.990.52810 PROPERTY TAXES	659	0	2,000
499.990.52811 CRA PAYMENTS	0	100,000	100,000
499.990.52815 PACE	0	0	10,000
Total - CONTRACTUAL SERVICES	<u>303,249</u>	<u>255,382</u>	<u>342,382</u>
CAPITAL OUTLAY:			
499.990.54400 BUILDINGS AND OTHER STRUCTURES	0	0	5,000
Total - CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>5,000</u>
Grand Total	\$303,249	\$255,382	\$347,382

**FUND SUMMARY FOR FUND 485
ECONOMIC DEVELOPMENT BOND SERVICE FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$465,263	\$65,263	\$100,263
REVENUES:			
Transfer from General Fund	\$155,668	\$193,218	\$155,593
TOTAL REVENUES	<u>\$155,668</u>	<u>\$193,218</u>	<u>\$155,593</u>
TOTAL RESOURCES	\$620,931	\$258,481	\$255,856
EXPENDITURES:			
Contractual Services	\$400,000	\$0	\$0
Debt Service	155,668	158,218	155,593
TOTAL EXPENDITURES	<u>\$555,668</u>	<u>\$158,218</u>	<u>\$155,593</u>
ENDING BALANCE DECEMBER 31	\$65,263	\$100,263	\$100,263

**ECONOMIC DEVELOPMENT BOND SERVICE FUND
PROJECT DETAIL**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
485.990.52480 OTHER PROFESSIONAL SERVICE	\$400,000	\$0	\$0
Total - CONTRACTUAL SERVICES	<u>400,000</u>	<u>0</u>	<u>0</u>
DEBT SERVICE:			
485.990.57220 PAYMENT ON BONDS - PRINCIPAL	70,000	75,000	75,000
485.990.57320 INTEREST ON NOTES/BONDS	85,668	83,218	80,593
Total - DEBT SERVICE	<u>155,668</u>	<u>158,218</u>	<u>155,593</u>
Grand Total	\$555,668	\$158,218	\$155,593

SECTION 7

SPECIAL ASSESSMENT FUNDS

SPECIAL ASSESSMENTS

EXPENDITURES BY FUND

Fund	Actual 2017	Budget 2018	Budget 2019	\$ Increase (Decrease)	% Increase (Decrease)
Main Street Improvements	\$ -	\$ -	\$ -	\$ -	100.0%
Central Ave. Sidewalk, Curb, & Gutter	-	-	-	\$ -	100.0%
2018 Sidewalk, Curb, & Gutter	-	700,000	87,491	\$ (612,509)	100.0%
2019 Sidewalk, Curb, & Gutter	-	-	500,000	\$ 500,000	100.0%
Total	\$ -	\$ 700,000	\$ 587,491	\$ (112,509)	-16.1%

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.

Main Street Improvements

This fund will accumulate costs for repairs and/or replacement of sidewalk, curb and gutter and decorative street lights in the historical Main Street district. Property owners were assessed for this project.

2018 & 2019 Sidewalk, Curb & Gutter

To accumulate costs for repairs and/or replacement of defective sidewalk and curb or other concrete items at various locations throughout the City.

Central Ave. Sidewalk, Curb & Gutter

This fund will accumulate costs for repairs and/or replacement of sidewalk, curb and gutter along Central Avenue. Property owners will be partially assessed.

**FUND SUMMARY FOR FUND 876
MAIN STREET IMPROVEMENTS**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$21,793	\$195,793
REVENUES:			
Special Assessments	\$21,793	\$174,000	\$0
TOTAL REVENUES	\$21,793	\$174,000	\$0
TOTAL RESOURCES	\$21,793	\$195,793	\$195,793
EXPENDITURES:			
Capital Outlay	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$0	\$0
ENDING BALANCE DECEMBER 31	\$21,793	\$195,793	\$195,793

**MAIN STREET IMPROVEMENTS
PROJECT DETAIL**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CAPITAL OUTLAY:			
876.990.54520 MAIN STREET IMPROVEMENTS	\$0	\$0	\$0
Total - CAPITAL OUTLAY	0	0	0
 Grand Total	 \$0	 \$0	 \$0

**FUND SUMMARY FOR FUND 880
CENTRAL AVE. SIDEWALK, CURB, & GUTTER PROJECT FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$3	\$3	\$530
REVENUES:			
Transfer Loan from Other Funds	\$0	\$527	\$0
TOTAL REVENUES	\$0	\$527	\$0
TOTAL RESOURCES	\$3	\$530	\$530
EXPENDITURES:			
TOTAL EXPENDITURES	\$0	\$0	\$0
ENDING BALANCE DECEMBER 31	\$3	\$530	\$530

**CENTRAL AVE. SIDEWALK, CURB, & GUTTER PROJECT FUND
PROJECT DETAIL**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
880.990.54520 CAPITAL OUTLAY: SIDEWALK, CURB, & GUTTER	\$0	\$0	\$0
Total - CAPITAL OUTLAY	0	0	0
 Grand Total	 \$0	 \$0	 \$0

**FUND SUMMARY FOR FUND 881
2018 SIDEWALK CURB AND GUTTER**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
REVENUES:			
Special Assessments	\$0	\$700,000	\$87,491
TOTAL REVENUES	\$0	\$700,000	\$87,491
TOTAL RESOURCES	\$0	\$700,000	\$87,491
EXPENDITURES:			
Capital Outlay	\$0	\$700,000	\$87,491
TOTAL EXPENDITURES	\$0	\$700,000	\$87,491
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

**FUND SUMMARY FOR FUND 890
2019 SIDEWALK, CURB & GUTTER**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$500,000
TOTAL REVENUES	\$0	\$0	\$500,000
TOTAL RESOURCES	\$0	\$0	\$500,000
Capital Outlay	\$0	\$0	\$500,000
TOTAL EXPENDITURES	\$0	\$0	\$500,000
ENDING BALANCE DECEMBER 31	\$0	\$0	\$0

SECTION 8
ENTERPRISE FUNDS

ENTERPRISE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2017	Budget 2018	Budget 2019	\$ Increase (Decrease)	% Increase (Decrease)
Water	\$8,869,736	\$8,660,871	\$8,847,972	\$187,101	2.2%
Storm Water	2,013,660	1,974,616	2,072,894	98,278	5.0%
Sewer	7,842,323	13,634,257	13,921,422	287,165	2.1%
Airport	596,810	439,800	502,600	62,800	14.3%
Transit	1,649,128	1,917,382	1,820,907	(96,475)	-5.0%
Wellfield Protection	597,760	683,923	1,314,982	631,059	92.3%
Solid Waste Disposal	3,073,539	3,314,656	3,320,390	5,734	0.2%
Total	\$24,642,956	\$30,625,505	\$31,801,167	\$1,175,662	3.8%

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 2017 as well as dollar and percentage comparisons between 2018 and 2019 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.

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 Fund

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

Water Fund Revenues

As shown on the pie chart (Figure 8.1) the City's metered water charges provide 99.57% of the revenue for this fund. The remaining is

Water Treatment Plant


ENTERPRISE FUNDS

Water Fund Expenditures

The expenditures in the Water Fund support Water Administration, where the customer accounts are maintained; the Water Treatment Division which operates and maintains the treatment plant facilities; and the Water Maintenance Division which maintains the water lines and installation and maintenance of water meters. In addition, capital improvements and debt service for the water system are paid from this fund.



Storm Water Fund

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

Storm Water Fund Revenues

Revenues consist of fees that are based on the impervious surface of a property. Residential properties pay a flat rate based on the average impervious surface of 2,814 square feet of a typical residential lot. Non-residential properties pay an amount equal to the number of equivalent residential units of impervious surface area. Storm water charges are 100% 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 46.43% of the customer payments into the Storm Sewer Capital Reserve Fund for these improvements. The remaining 53.57% of

revenues will fund all other operating expenditures.

Storm Sewer Fund Expenditures

Expenditures in this fund support the Storm Water Maintenance Division which maintains storm water collection mains and catch basins; administrative support; and capital improvement projects (see Section 6 - Storm Water Capital Reserve Fund).

Sewer Fund

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

Sewer Fund Revenues

The Sewer Fund's metered sewer charges account for 99.77% 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 45.56% of the customer payments into the Sewer Capital Reserve Fund for these improvements.



Wastewater Treatment Plant

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

ENTERPRISE FUNDS

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.

Airport Fund

This fund accounts for the operation of the Middletown Regional Airport/Hook Field. The major source of revenue is hangar lease payments. A twenty-year bond was issued in 2008 to purchase the buildings at the airport from a privately owned company. The major airport operating costs include contractual service charges for an airport manager, liability insurance, utilities, and debt payments.

Transit System Fund

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



Well Field Protection Fund

This fund accounts for the revenues of the well field protection fee. The expenditures in this fund include management of the well field, water well network (sampling and reporting to Ohio Environmental Protection Agency), and reserve funds for emergency response and risk management to assist businesses in the well field protection zone with the best management practices.

Solid Waste Disposal Fund

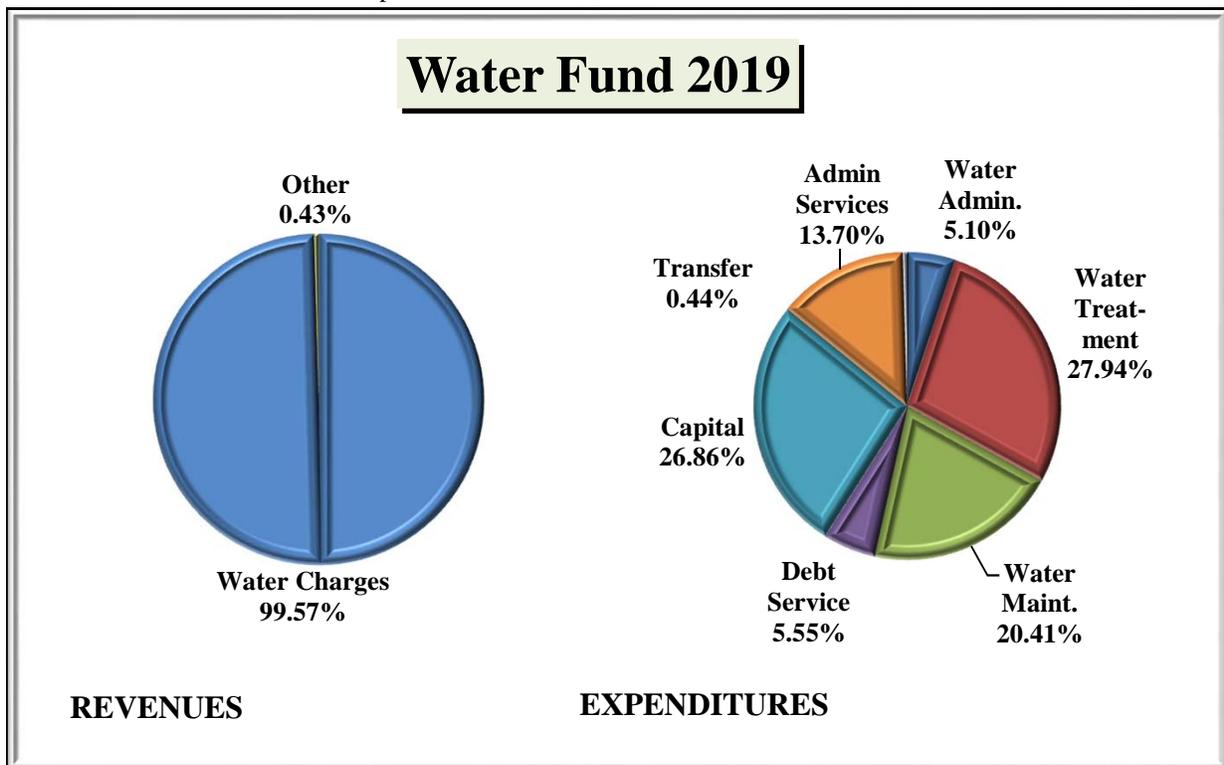
This fund accounts for the City's solid waste disposal programs. The program includes refuse pickup and recycling by a private contractor for all households who live in the City limits.

WATER FUND

Revenues	2017 Actual	2018 Budget	2019 Budget
Water Charges	\$ 8,552,054	\$ 8,678,578	\$ 9,178,578
Interest Income	17,157	38,110	38,110
Miscellaneous Revenue	85,386	1,225	1,225
Total	\$ 8,654,598	\$ 8,717,913	\$ 9,217,913

Table 8.2 Water Fund Revenues for 2017-2019

Division Expenditures	2017 Actual	2018 Budget	2019 Budget
Water Administration	\$ 424,730	\$ 440,652	\$ 451,298
Water Treatment	2,360,722	2,457,997	2,472,226
Water Maintenance	1,566,949	1,755,263	1,805,981
Debt Service	534,876	489,559	490,082
Administrative Services	1,143,848	1,177,685	1,212,532
Capital Improvements	2,801,787	2,301,787	2,376,787
Transfers	36,823	37,928	39,066
Total	\$ 8,869,736	\$ 8,660,871	\$ 8,847,972

Table 8.3 Water Fund division expenditures for 2017-2019

Figure 8.1 Water Fund revenues and division expenditures for year 2019

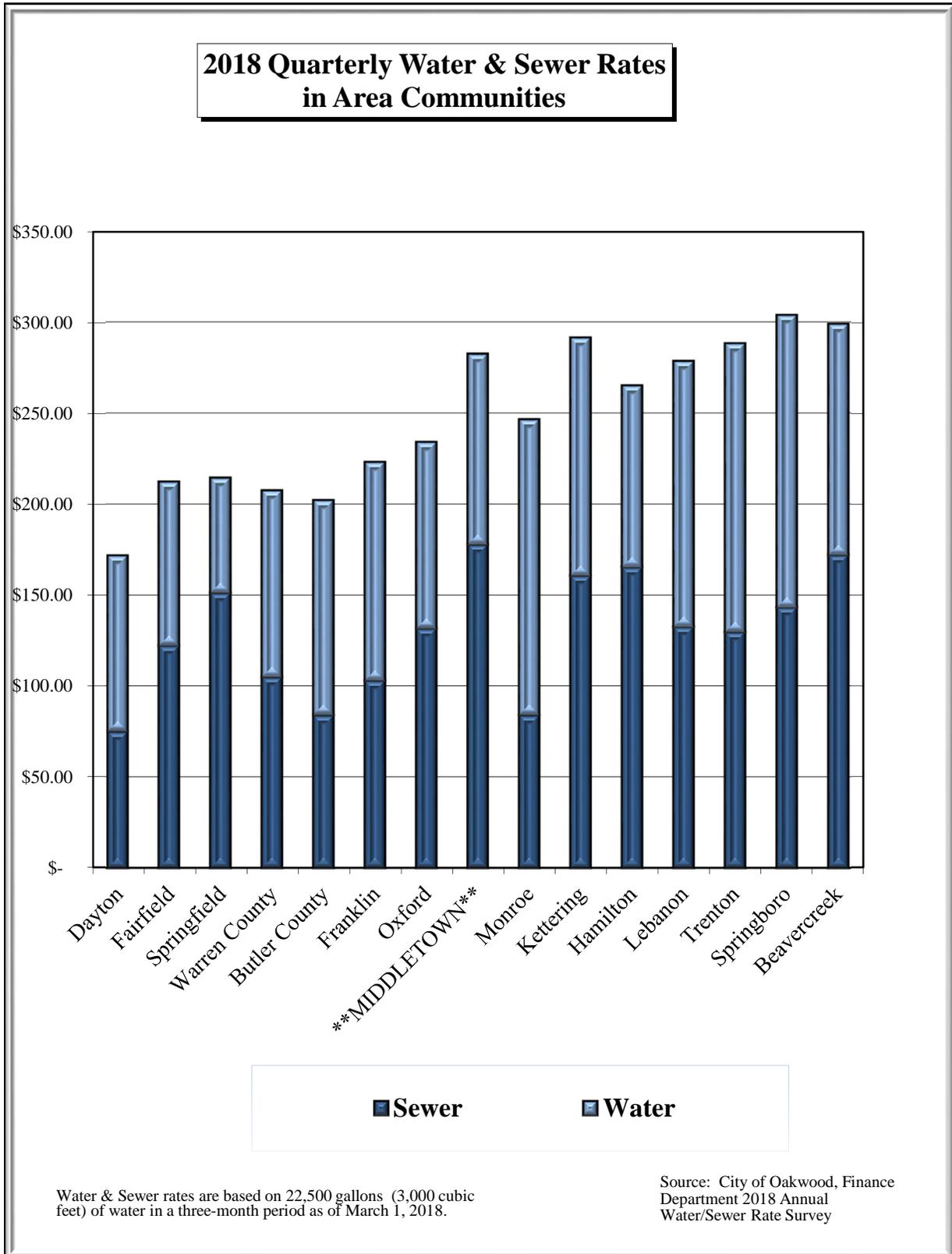


Figure 8.2 Comparison of Water & Sewer rates in area communities

WATER TREATMENT

Mission Statement

Our mission is to provide a safe and reliable supply of drinking water that meets or exceeds water quality standards of Ohio EPA and satisfies the demand of the City of Middletown and surrounding areas.



2019 Goals and Objectives

- Goal 1: Maintain approved OEPA wellfield pumping capacity by installing new production well 20.

- Goal 2: Complete next phase of former Aeronca property VAP as part of well field protection.

- Goal 3: Upgrade and integrate treatment plant operations and laboratory SCADA.

- Goal 4: Continue to provide tours of the water treatment plant, tap water dispensers, and educational demonstrations to promote Middletown water as a valuable resource.

- Goal 5: Provide operational, maintenance, and laboratory training to plant staff to develop and maintain required OEPA staffing levels and a safe work environment.



Service Measures

	<u>2017 Actual</u>	<u>2018 Estimate</u>	<u>2019 Estimate</u>
Restricted water use in days	0 days	0 days	0 days
Average Flow (million gallons of water per day)	8.68 MGD	9.69 MGD	10.00 MGD
Cost per million gallons of water treated	\$810	\$981	\$900

PUBLIC WORKS - WATER MAINTENANCE DIVISION
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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 343 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: Start replacement of failing MTU batteries.
- Goal 2: Continue to operate and maintain efficient distribution system.
- Goal 3: Continue to maintain qualified distribution operators and ensure they receive regular schedule training in maintenance and safety.
- Goal 4: Continue Valve exercise and hydrant flushing program.



Service Measures

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Estimate</u>	<u>2019</u> <u>Estimate</u>
Water main breaks	53 breaks	90 breaks	102 breaks
Operation cost per mile of main	\$832.22	\$986.90	\$913.74
Number of fire hydrants repaired	66 hydrants	52 hydrants	64 hydrants
Number of water services repaired	93 services	117 services	112 services
Number of water meter service calls	5,632 calls	11,100 calls	9,218 calls

**FUND SUMMARY FOR FUND 510
WATER FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,749,146	\$1,534,008	\$1,591,050
REVENUES:			
Charges for Services	\$8,552,054	\$8,678,578	\$9,178,578
Interest Income	17,157	38,110	38,110
Miscellaneous Revenue	85,386	1,225	1,225
TOTAL REVENUES	\$8,654,598	\$8,717,913	\$9,217,913
TOTAL RESOURCES	\$10,403,744	\$10,251,921	\$10,808,963
EXPENDITURES:			
Personal Services	\$2,338,117	\$2,525,900	\$2,560,819
Contractual Services	2,121,894	2,242,577	2,295,536
Commodities	867,892	894,070	915,587
Capital Outlay	168,347	169,050	170,095
Debt Service	534,876	489,559	490,082
Transfers	2,838,610	2,339,715	2,415,853
TOTAL EXPENDITURES	\$8,869,736	\$8,660,871	\$8,847,972
ENDING BALANCE DECEMBER 31	\$1,534,008	\$1,591,050	\$1,960,991

**WATER FUND
WATER ADMINISTRATION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
EXECUTIVE ACCOUNT CLERK (186)	1	1	1
SENIOR ACCOUNT CLERK (188)	3	3	3
PERSONAL SERVICES:			
510.560.51110 SALARIES & WAGES	\$183,176	\$187,511	\$191,264
510.560.51211 PERS	25,423	26,999	27,524
510.560.51220 WORKERS COMPENSATION	4,762	5,338	7,864
510.560.51120 OVERTIME WAGES	37	7,714	5,338
510.560.51230 GROUP HEALTH INSURANCE	49,317	45,622	48,360
510.560.51270 MEDICARE-CITY SHARE	2,503	2,796	2,851
510.560.51275 LIFE INSURANCE	275	253	694
Total - PERSONAL SERVICES	<u>265,493</u>	<u>276,233</u>	<u>283,895</u>
CONTRACTUAL SERVICES:			
510.560.52110 TRAVEL AND TRAINING	29	0	0
510.560.52222 TELEPHONE LINE CHARGES	0	0	100
510.560.52230 POSTAGE & POSTAL CHARGES	42,253	42,500	43,000
510.560.52330 RADIO MAINTENANCE	224	224	224
510.560.52480 OTHER PROFESSIONAL SERVICES	71,564	73,500	75,000
510.560.52490 OUTSIDE PRINTING	7,585	8,500	8,250
510.560.52510 MAINTENANCE OF EQUIPMENT	0	500	500
510.560.52660 PROPERTY INSURANCE	26,000	26,000	26,000
510.560.52920 MEMBERSHIPS, BOOKS, PERIODICALS	0	500	250
510.560.52980 MISC CONTRACTUAL SERVICES	3,046	3,500	3,750
Total - CONTRACTUAL SERVICES	<u>150,702</u>	<u>155,224</u>	<u>157,074</u>
COMMODITIES:			
510.560.53100 OFFICE SUPPLIES	7,592	7,643	8,677
510.560.53250 CLEANING SUPPLIES	5	0	100
510.560.53510 SUPPLIES TO MAINTAIN EQUIP	466	1,000	1,000
Total - COMMODITIES	<u>8,063</u>	<u>8,643</u>	<u>9,777</u>
CAPITAL OUTLAY:			
510.560.54311 RADIO DEPRECIATION	52	52	52
510.560.54320 OFFICE MACHINERY & EQUIPMENT	420	500	500
Total - CAPITAL OUTLAY	<u>472</u>	<u>552</u>	<u>552</u>
Grand Total	\$424,730	\$440,652	\$451,298

**WATER FUND
WATER TREATMENT**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
TREATMENT PLANT MECHANIC (182)	2	2	2
PROCESS CONTROL SUPERVISOR (180)	1	1	1
TREATMENT PLANT LAB ANALYST (184)	1	1	1
WATER TREATMENT MANAGER (176)	1	1	1
SECRETARY III (237)	1	1	1
TREATMENT PLANT OPERATOR III (182)	2	2	1
TREATMENT PLANT OPERATOR I (185)	4	3	3
TREATMENT PLANT OPERATOR (187)	0	1	1
TREATMENT PLANT OPERATOR (237)	0	0	1
P/T ASSISTANT LAB ANALYST (186)	1248 HRS	1248 HRS	1248 HRS
PERSONAL SERVICES:			
510.561.51110 SALARIES & WAGES	\$645,974	\$691,691	\$692,972
510.561.51120 OVERTIME WAGES	20,695	22,760	22,760
510.561.51211 PERS	92,057	100,023	100,203
510.561.51220 WORKERS COMPENSATION	17,724	28,578	28,629
510.561.51230 GROUP HEALTH INSURANCE	175,467	188,733	189,330
510.561.51250 CLOTHING ALLOWANCE	5,874	5,500	5,500
510.561.51270 MEDICARE-CITY SHARE	9,266	10,360	10,378
510.561.51275 LIFE INSURANCE	885	869	2,081
Total - PERSONAL SERVICES	<u>967,941</u>	<u>1,048,514</u>	<u>1,051,853</u>
CONTRACTUAL SERVICES:			
510.561.52110 TRAVEL & TRAINING	10,795	17,000	16,000
510.561.52210 UTILITIES-GAS & ELECTRIC	458,222	458,000	462,000
510.561.52120 MILEAGE REIMBURSEMENT	872	800	800
510.561.52222 TELEPHONE LINE CHARGES	3,803	3,000	3,200
510.561.52310 MUNICIPAL GARAGE CHARGES	8,628	8,435	8,400
510.561.52330 RADIO MAINTENANCE	880	880	880
510.561.52480 OTHER PROFESSIONAL SERVICES	112,768	120,000	120,000
510.561.52510 MAINTENANCE OF EQUIPMENT	60,802	56,000	60,000
510.561.52520 MAINTENANCE OF FACILITIES	6,978	22,000	30,000
510.561.52820 LICENSES & PERMITS	25,301	25,000	26,000
510.561.52920 MEMBERSHIPS BOOKS PERIODICALS	458	3,500	3,500
Total - CONTRACTUAL SERVICES	<u>689,506</u>	<u>714,615</u>	<u>730,780</u>
COMMODITIES:			
510.561.53100 OFFICE SUPPLIES	969	1,500	1,500
510.561.53220 DRUGS/MEDICAL SUPPLIES	1,243	800	1,000
510.561.53250 CLEANING SUPPLIES	772	2,000	2,000
510.561.53510 SUPPLIES TO MAINTAIN EQUIPMENT	18,887	20,000	20,000
510.561.53520 SUPPLIES TO MAINTAIN BLDGS	5,255	18,000	18,000
510.561.53610 SMALL TOOLS & EQUIPMENT	2,726	2,500	3,000
510.561.53620 MAJOR TOOLS & EQUIPMENT	6,819	5,000	5,000
510.561.53710 CHEMICALS & LAB SUPPLIES	645,768	623,420	616,400
Total - COMMODITIES	<u>682,439</u>	<u>673,220</u>	<u>666,900</u>
CAPITAL OUTLAY			
510.561.54300 COMPUTERS/OTHER PERIPHERALS	1,247	2,000	2,100
510.561.54310 AUTOS & TRUCKS DEPRECIATION	8,503	8,500	8,500
510.561.54311 RADIO DEPRECIATION	148	148	148
510.561.54320 OFFICE MACHINERY & EQUIPMENT	0	2,000	2,000
510.561.54360 OTHER EQUIPMENT	10,471	7,000	7,945
510.561.54370 COMPUTER SOFTWARE	467	2,000	2,000
Total - CAPITAL OUTLAY	<u>20,836</u>	<u>21,648</u>	<u>22,693</u>
Grand Total	\$2,360,722	\$2,457,997	\$2,472,226

**WATER FUND
WATER MAINTENANCE**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
PUBLIC WORKS SUPERINTENDENT (177)	1	1	1
SECRETARY III (187)	1	1	1
PUBLIC WORKS LEADER (182)	2	2	2
EQUIPMENT OPERATOR (PW4)	7	7	7
MAINTENANCE WORKER (PW3)	4	4	4
SEASONAL MOWING INSPECTOR	36 HRS	36 HRS	36 HRS
PERSONAL SERVICES:			
510.562.51110 SALARIES & WAGES	\$697,776	\$747,240	\$767,188
510.562.51120 OVERTIME WAGES	35,291	70,000	60,000
510.562.51211 PERS	102,015	114,414	115,806
510.562.51220 WORKERS COMPENSATION	19,983	32,690	33,088
510.562.51230 GROUP HEALTH INSURANCE	224,317	207,964	219,696
510.562.51250 CLOTHING ALLOWANCE	7,542	7,600	7,600
510.562.51270 MEDICARE-CITY SHARE	10,229	11,850	11,994
510.562.51275 LIFE INSURANCE	931	980	1,284
510.562.51280 AFSCME CARE PLAN	6,598	8,415	8,415
Total - PERSONAL SERVICES	<u>1,104,682</u>	<u>1,201,153</u>	<u>1,225,071</u>
CONTRACTUAL SERVICES:			
510.562.52110 TRAVEL & TRAINING	295	1,500	1,500
510.562.52111 MANDATORY TRAVEL & TRAINING	1,655	2,000	2,000
510.562.52210 UTILITIES-GAS & ELECTRIC	14,498	18,500	18,500
510.562.52222 TELEPHONE LINE CHARGES	4,550	4,500	4,500
510.562.52310 MUNICIPAL GARAGE CHARGES	82,207	100,703	100,800
510.562.52330 RADIO MAINTENANCE	4,250	4,250	4,250
510.562.52480 OTHER PROFESSIONAL SERVICES	17,017	25,000	25,000
510.562.52490 OUTSIDE PRINTING	60	200	200
510.562.52510 MAINTENANCE OF EQUIPMENT	830	2,500	2,500
510.562.52520 MAINTENANCE OF FACILITIES	6,500	27,500	27,500
510.562.52810 PROPERTY TAXES	2,169	3,500	3,500
510.562.52820 LICENSES & PERMITS	308	500	500
510.562.52920 MEMBERSHIPS BOOKS PERIODICALS	877	900	900
510.562.52970 UNIFORM RENTAL SERVICE	2,623	3,500	3,500
Total - CONTRACTUAL SERVICES	<u>137,838</u>	<u>195,053</u>	<u>195,150</u>
COMMODITIES:			
510.562.53100 OFFICE SUPPLIES	2,000	2,000	2,000
510.562.53220 DRUGS/MEDICAL SUPPLIES	169	200	200
510.562.53230 PURCHASE OF UNIFORMS	3,634	3,500	3,500
510.562.53250 CLEANING SUPPLIES	1,552	1,500	1,500
510.562.53295 TRAFFIC CONTROL SUPPLIES	2,836	3,000	3,000
510.562.53510 SUPPLIES TO MAINTAIN EQUIPMENT	4,516	7,500	7,500
510.562.53520 SUPPLIES TO MAINTAIN BLDGS	149,306	181,007	207,710
510.562.53610 SMALL TOOLS & EQUIPMENT	3,503	3,500	3,500
510.562.53620 MAJOR TOOLS & EQUIPMENT	9,874	10,000	10,000
Total - COMMODITIES	<u>177,390</u>	<u>212,207</u>	<u>238,910</u>
CAPITAL OUTLAY:			
510.562.54310 AUTOS & TRUCKS DEPRECIATION	119,845	119,844	119,844
510.562.54311 RADIO DEPRECIATION	2,194	2,006	2,006
510.562.54530 WATER PLANT & DISTRIBUTION	25,000	25,000	25,000
Total - CAPITAL OUTLAY	<u>147,039</u>	<u>146,850</u>	<u>146,850</u>
Grand Total	\$1,566,949	\$1,755,263	\$1,805,981

**WATER FUND
DEBT SERVICE, ADMINISTRATIVE SERVICES & TRANSFERS**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
DEBT SERVICE			
	DEBT SERVICE:		
510.901.57110	\$373,848	\$380,652	\$393,428
510.901.57220	39,766	0	0
510.901.57310	121,018	108,907	96,654
510.901.57330	244	0	0
	<u>534,876</u>	<u>489,559</u>	<u>490,082</u>
	Total - DEBT SERVICE		
	\$534,876	\$489,559	\$490,082
	Grand Total		
ADMINISTRATIVE SERVICES			
	CONTRACTUAL SERVICES:		
510.902.52345	\$1,119,921	\$1,153,519	\$1,188,124
510.902.52346	23,927	24,166	24,408
	<u>1,143,848</u>	<u>1,177,685</u>	<u>1,212,532</u>
	Total - CONTRACTUAL SERVICES		
	\$1,143,848	\$1,177,685	\$1,212,532
	Grand Total		
TRANSFERS			
	TRANSFERS:		
510.915.58190	\$36,823	\$37,928	\$39,066
510.915.58210	2,801,787	2,301,787	2,376,787
	<u>2,838,610</u>	<u>2,339,715</u>	<u>2,415,853</u>
	Total - TRANSFERS		
	\$2,838,610	\$2,339,715	\$2,415,853
	Grand Total		

STORM WATER FUND

Revenues	2017 Actual	2018 Budget	2019 Budget
Storm Water Charges	\$ 1,961,646	\$ 2,075,751	\$ 2,075,751
Interest Income	3,286	558	1,067
Total	\$ 1,966,267	\$ 2,076,309	\$ 2,076,818

Table 8.4 Storm Water Fund Revenues for 2017-2019

Division Expenditures	2017 Actual	2018 Budget	2019 Budget
Storm Water Maintenance	\$ 818,294	\$ 976,393	\$ 997,818
Capital Improvements	1,084,936	886,689	962,427
Administrative Support	110,430	111,534	112,649
Total	\$ 2,013,660	\$ 1,974,616	\$ 2,072,894

Table 8.5 Storm Water Fund division expenditures for 2017-2019

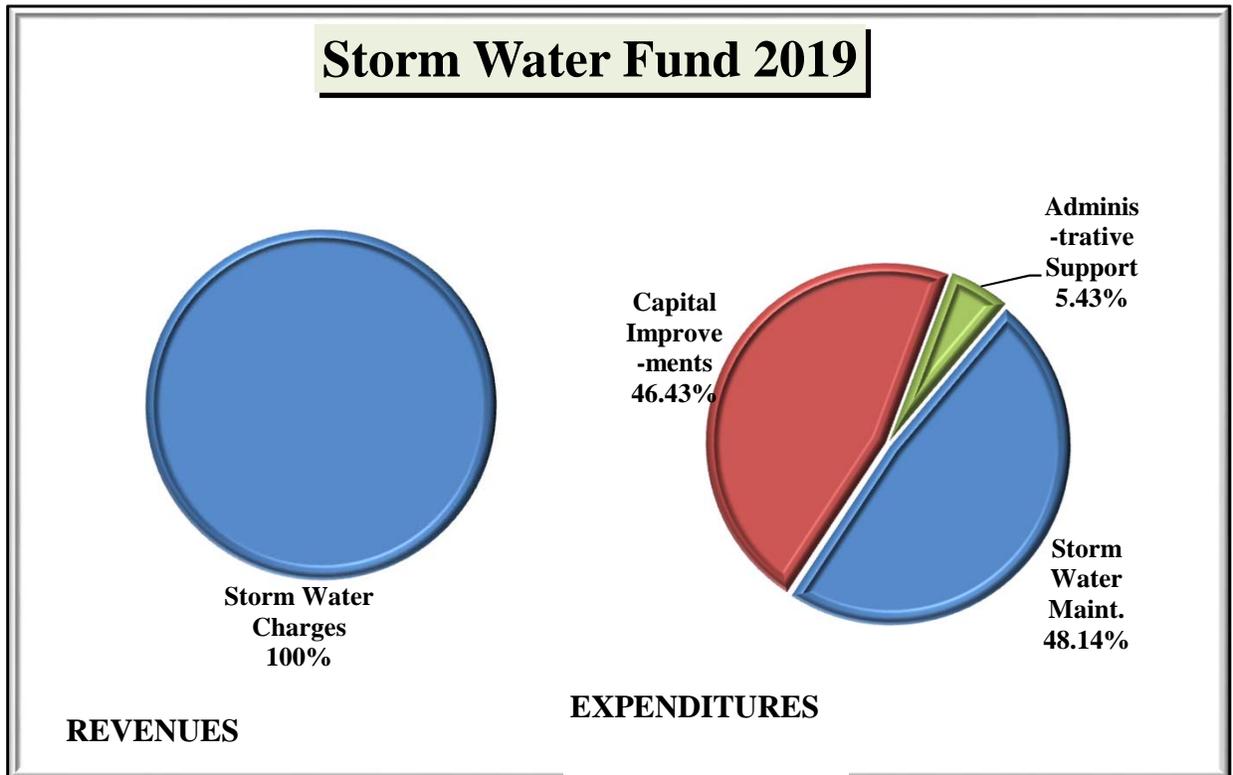


Figure 8.3 Storm Water Fund revenues and division expenditures for year 2019

PUBLIC WORKS - STORM WATER MAINTENANCE DIVISION
Summary

The purpose of the Storm Water Maintenance Division is to provide cost effective transport of storm water by performing regularly scheduled maintenance tasks. These tasks include maintenance repairs to storm water collection mains, catch basins, detention basins, ditches and street berms as well as performing larger complex repairs and new construction.

Some of the work of this division includes maintaining the following:

- 40 miles of ditches
- 95 miles of storm sewer lines with 2,112 manholes
- 3 storm water lift stations
- 144 miles of primary & secondary streams & channels
- 5672 storm water inlets
- Repair and install storm water manholes
- 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, replace aged structures as needed
- Goal 3: Monitor illicit discharges, inspections of detention / retention basins with routine weed control in basins, continue outfall inspections
- Goal 4: Remove debris from city culverts and ditch lines
- Goal 5: Address “high water” complaints during rain events / remove debris from flooded areas
- Goal 6: Perform concrete repairs / replacements where needed
- Goal 7: Reduce storm water conveyed contaminants, solids and debris to Waste Water Treatment Plant
- Goal 8: Repair and replacement of aging storm water and combined system infrastructure.


Service Measures

	<u>2017 Actual</u>	<u>2018 Estimate</u>	<u>2019 Estimate</u>
Total feet storm main cleaned	6800 ft.	8000 ft.	9,000 ft.
Number of detention basins	9 basins	9 basins	10 basins
Number of inlets replaced or repaired	98 inlets	110 inlets	110 inlets
Number of flood events	11 events	7 events	7 events

**FUND SUMMARY FOR FUND 515
STORM WATER FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$374,135	\$326,741	\$428,434
Charges for Services	\$1,961,646	\$2,075,751	\$2,075,751
Interest Income	3,286	558	1,067
Miscellaneous Revenue	1,334	0	0
TOTAL REVENUES	\$1,966,267	\$2,076,309	\$2,076,818
TOTAL RESOURCES	\$2,340,401	\$2,403,050	\$2,505,252
EXPENDITURES:			
Personal Services	\$551,693	\$657,003	\$676,405
Contractual Services	197,286	246,082	248,097
Commodities	49,113	54,008	55,131
Capital Outlay	130,631	130,834	130,834
Transfers	1,084,936	886,689	962,427
TOTAL EXPENDITURES	\$2,013,660	\$1,974,616	\$2,072,894
ENDING BALANCE DECEMBER 31	\$326,741	\$428,434	\$432,358

**STORM WATER FUND
STORM WATER MAINTENANCE**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
PUBLIC WORKS SUPERINTENDENT (177)	1	1	1
PUBLIC WORKS LEADER (182)	1	1	1
EQUIPMENT OPERATOR (PW4)	3	3	3
MAINTENANCE WORKER (PW3)	3	3	3
GROUNDS MAINTENANCE SUPERVISOR (182)	0.5	0.5	0.5
SENIOR ENGINEER (176)	0.5	0.5	0.5
SEASONAL LABORER	540 HRS	540 HRS	540 HRS
TRANSFORM MIDDLETOWN SUPERVISOR	540 HRS	540 HRS	540 HRS
SEASONAL MOWING INSPECTOR	54 HRS	54 HRS	54 HRS
PERSONAL SERVICES:			
515.461.51110 SALARIES & WAGES	\$368,226	\$447,098	\$478,100
515.461.51120 OVERTIME WAGES	15,923	22,000	22,000
515.461.51211 PERS	50,754	65,674	70,014
515.461.51220 WORKERS' COMPENSATION	11,541	18,764	20,004
515.461.51230 GROUP HEALTH INSURANCE	91,222	87,469	69,613
515.461.51240 UNEMPLOYMENT COMPENSATION	938	0	0
515.461.51250 CLOTHING ALLOWANCE	3,833	4,000	4,000
515.461.51270 MEDICARE-CITY SHARE	5,459	6,802	7,251
515.461.51275 LIFE INSURANCE	482	606	833
515.461.51280 AFSCME CARE PLAN	3,315	4,590	4,590
Total - PERSONAL SERVICES	551,693	657,003	676,405
CONTRACTUAL SERVICES:			
515.461.52110 TRAVEL & TRAINING	475	1,000	1,000
515.461.52111 MANDATORY TRAINING	473	1,500	1,500
515.461.52210 UTILITIES-GAS & ELECTRIC	11,014	14,500	14,500
515.461.52222 TELEPHONE LINE CHARGES	1,779	1,900	1,900
515.461.52310 MUNICIPAL GARAGE CHARGES	53,343	77,100	78,000
515.461.52330 RADIO MAINTENANCE	648	648	648
515.461.52480 OTHER PROFESSIONAL SERVICES	1,102	6,000	6,000
515.461.52481 CONTRACTUAL MOWING	14,323	22,000	22,000
515.461.52510 MAINTENANCE OF EQUIP	607	1,200	1,200
515.461.52520 MAINTENANCE OF FACILITIES	1,615	6,000	6,000
515.461.52820 LICENSES & PERMITS	57	100	100
515.461.52920 MEMBERSHIPS,BOOKS,PERIODICALS	205	100	100
515.461.52970 UNIFORM RENTAL SERVICE	1,216	2,500	2,500
Total - CONTRACTUAL SERVICES	86,856	134,548	135,448
COMMODITIES:			
515.461.53100 OFFICE SUPPLIES	330	400	400
515.461.53220 DRUGS/MEDICAL SUPPLIES	95	100	100
515.461.53230 PURCHASE OF UNIFORMS	875	800	800
515.461.53250 CLEANING SUPPLIES	114	200	200
515.461.53295 TRAFFIC CONTROL SUPPLIES	0	400	400
515.461.53510 SUPPLIES TO MAINTAIN EQUIPMENT	2,366	3,000	3,000
515.461.53520 SUPPLIES TO MAINTAIN BUILDINGS	37,492	30,608	31,731
515.461.53610 SMALL TOOLS & EQUIPMENT	1,610	3,500	3,500
515.461.53620 MAJOR TOOLS & EQUIPMENT	6,232	15,000	15,000
Total - COMMODITIES	49,113	54,008	55,131
CAPITAL OUTLAY:			
515.461.54300 COMPUTER & OTHER PERIPHERALS	0	200	200
515.461.54310 AUTOS AND TRUCK DEPR	130,185	130,188	130,188
515.461.54311 RADIO DEPRECIATION	446	446	446
Total - CAPITAL OUTLAY	130,631	130,834	130,834
Grand Total	\$818,294	\$976,393	\$997,818

**STORM WATER FUND
ADMINISTRATIVE SERVICES & TRANSFERS**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
ADMINISTRATIVE SERVICES			
CONTRACTUAL SERVICES:			
515.902.52345 ADMINISTRATIVE FEES	\$110,430	\$111,534	\$112,649
Total - CONTRACTUAL SERVICES	<u>110,430</u>	<u>111,534</u>	<u>112,649</u>
Grand Total			
TRANSFERS			
TRANSFERS:			
515.915.58307 TRANS TO STORM WTR CAPITAL RESERVE	\$1,084,936	\$886,689	\$962,427
Total - TRANSFERS	<u>1,084,936</u>	<u>886,689</u>	<u>962,427</u>
Grand Total			
	\$1,084,936	\$886,689	\$962,427

SEWER FUND

	2017 Actual	2018 Budget	2019 Budget
Revenues			
Sewer Charges	\$ 10,164,556	\$ 11,172,395	\$ 12,289,634
Interest Income	61,191	38,230	28,353
Miscellaneous Revenue	14,082	0	0
Total	\$ 10,239,830	\$ 11,210,625	\$ 12,317,987

Table 8.6 Sewer Fund Revenues for 2017-2019

	2017 Actual	2018 Budget	2019 Budget
Division Expenditures			
Public Works & Utilities Admin	\$ 384,027	\$ 543,811	\$ 636,706
Sewer Administration	437,966	470,846	488,526
Wastewater Treatment	2,853,515	3,254,562	3,296,376
Sewer Maintenance	1,062,853	1,274,596	1,288,571
Capital Improvements	1,267,190	6,257,529	6,343,445
Debt Service	656,099	617,300	616,200
Administrative Services	1,143,848	1,177,685	1,212,532
Transfers	36,824	37,928	39,066
Total	\$ 7,842,323	\$ 13,634,257	\$ 13,921,422

Table 8.7 Sewer Fund division expenditures for 2017-2019

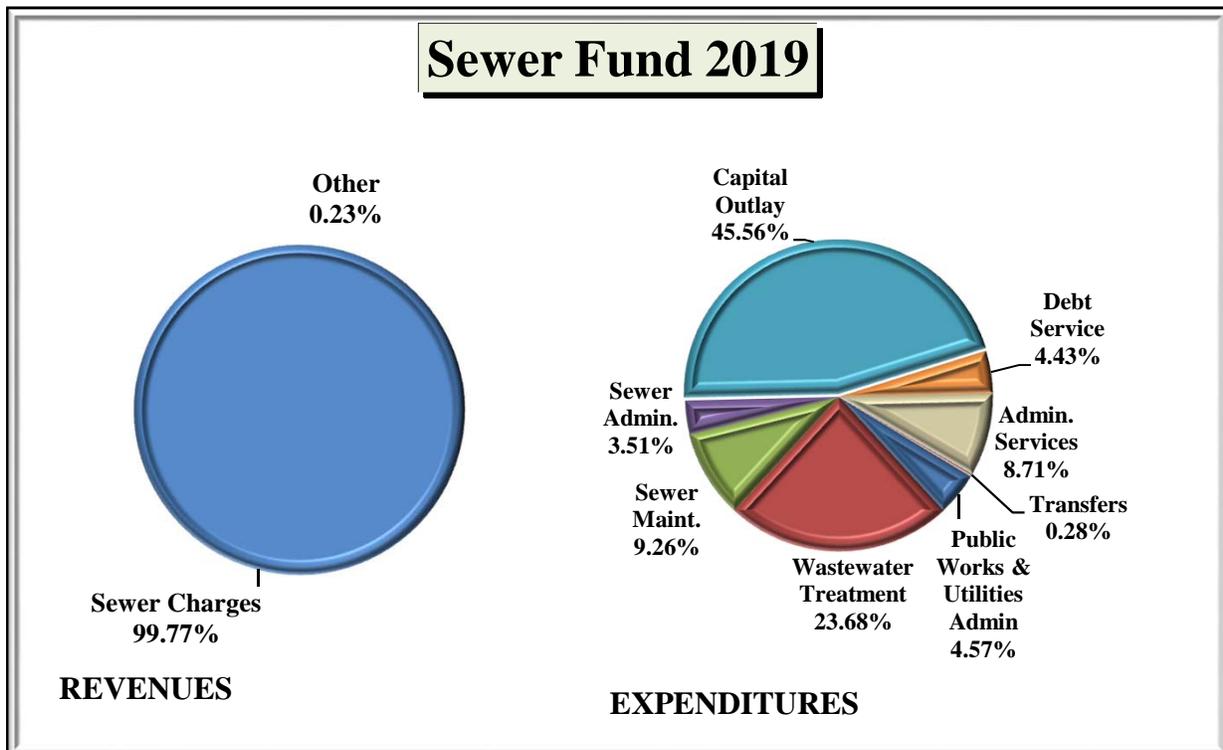


Figure 8.4 Sewer Fund revenues and division expenditures for year 2019

PUBLIC WORKS & UTILITIES - ADMINISTRATION

Summary

Public Works & Utilities Administration oversees twelve 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:

ELECTRONICS
ENGINEERING
GROUNDS MAINTENANCE
MUNICIPAL GARAGE
PARKS MAINTENANCE
SEWER MAINTENANCE

SOLID WASTE
STREET MAINTENANCE
STORM WATER MAINTENANCE
WASTEWATER TREATMENT
WATER MAINTENANCE
WATER TREATMENT



Goals and Objectives

- Goal 1: Implement Long Term Control Plan.
- Goal 2: Evaluate and implement Smart Cities pilot project.

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 seventeen (17) million gallons per day of wastewater from residential, commercial, and industrial sources. From this wastewater, two recycled products are produced – clean water discharged into the Great Miami River, and an *exceptional quality Class A bio-solids* product, which is applied to farmland for its nutrient and soil conditioning value. The plant operates 24 hours per day with a professional staff of seventeen men and women.



Goals and Objectives

- Goal 1: Continue to replace valves throughout the plant until all valves are in working condition. This project should be completed in early 2020.
- Goal 2: Continue to promote OEPA Certification for all WWTP Staff. Encourage certified operators to obtain higher certification.
- Goal 3: Continue with automation and upgrading computer software to track and monitor critical expenditures.
- Goal 4: Implement a plan to eliminate the night shift at the WWTP. This would be done by monitoring and automated call outs if a problem were to arise.
- Goal 5: Cross train all operators to collect industry samples and setup industrial samplers at the industries.
- Goal 6: Purchase another centrifuge to ensure dewatering capabilities are consistent. This will save on the cost of hauling bio solids.

Service Measures

<u>Measure</u>	<u>2017 Actual</u>	<u>2018 Estimate</u>	<u>2019 Estimate</u>
Average Flow (million gallons per day)	17	17	17
Bio-solids Produced (dry tons per year)	1122 tons	1500 tons	1500 tons
NPDES Permit % Compliance	99.9%	99.9%	98.9%
Wastewater Solids - % Removal	90%	90%	90%
Industries in Significant Non-Compliance	0	0	1
Cost per Million Gallons Treated	\$493.34	\$516.00	\$516.00

PUBLIC WORKS - SEWER MAINTENANCE DIVISION
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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: Continue to reline manholes to prevent inflow of ground water and voids in pavement.

Goal 2: Provide a safe and efficient collection of wastewater (sewer).

Goal 3: Video inspect mains and laterals according to the EPA mandate.

Goal 4: Repair and/or replace main sewer lines as needed to keep the collection system working properly.



Service Measures

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Estimate</u>	<u>2019</u> <u>Estimate</u>
Operating cost per mile of sewer main	\$434	\$629	\$584
Total feet of sewer main cleaned	30,557 feet	72,225 feet	89,412 feet
Number of sanitary sewer back ups	13 back ups	17 back ups	15 back ups
Number of calls for back up in buildings	53 calls	45 calls	51 calls
Total feet of sewer main cleaned due to grease	14,318 feet	72,113 feet	71,350 feet

**FUND SUMMARY FOR FUND 520
SANITARY SEWER FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$3,666,678	\$6,064,184	\$3,640,552
REVENUES:			
Charges for Services	\$10,164,556	\$11,172,395	\$12,289,634
Interest Income	61,191	38,230	28,353
Miscellaneous Revenue	14,082	0	0
TOTAL REVENUES	\$10,239,830	\$11,210,625	\$12,317,987
TOTAL RESOURCES	\$13,906,507	\$17,274,809	\$15,958,539
EXPENDITURES:			
Personal Services	\$2,633,671	\$2,988,851	\$3,169,505
Contractual Services	2,613,299	2,886,792	2,904,804
Commodities	469,738	645,413	650,958
Capital Outlay	165,501	200,444	197,444
Debt Service	656,099	617,300	616,200
Transfers	1,304,014	6,295,457	6,382,511
TOTAL EXPENDITURES	\$7,842,323	\$13,634,257	\$13,921,422
ENDING BALANCE DECEMBER 31	\$6,064,184	\$3,640,552	\$2,037,117

**SEWER FUND
PUBLIC WORKS & UTILITIES ADMINISTRATION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
PUBLIC WORKS & UTILITIES DIRECTOR (168)	1	1	1
ASSISTANT PUBLIC WORKS & UTILITIES DIRECTOR (172)	1	1	1
NATURAL RESOURCES COORDINATOR(176)	0	0	1
ENGINEER (180)	0	1	1
CONTRACTS ADMINISTRATOR (183)	1	1	1
ADMINISTRATIVE ASSISTANT (184)	1	1	1
PERSONAL SERVICES:			
520.583.51110 SALARIES & WAGES	\$256,613	\$343,080	\$419,580
520.583.51120 OVERTIME WAGES	0	1,000	1,000
520.583.51211 PERS	35,143	48,171	58,881
520.583.51220 WORKERS' COMPENSATION	8,738	13,763	16,823
520.583.51230 GROUP HEALTH INSURANCE	59,059	100,250	100,614
520.583.51270 MEDICARE-CITY SHARE	3,536	4,989	6,098
520.583.51275 LIFE INSURANCE	324	384	1,214
Total - PERSONAL SERVICES	<u>363,413</u>	<u>511,637</u>	<u>604,210</u>
CONTRACTUAL SERVICES:			
520.583.52110 TRAVEL & TRAINING	150	1,500	1,500
520.583.52120 EMPLOYEE MILEAGE REIMBURSEMENT	0	150	150
520.583.52222 TELEPHONE LINE CHARGES	1,091	1,500	1,500
520.583.52480 OTHER PROFESSIONAL SERVICE	17,905	25,674	25,996
520.583.52490 OUTSIDE PRINTING	0	250	250
520.583.52920 MEMBERSHIPS,BOOKS & PERIODICALS	205	1,500	1,500
Total - CONTRACTUAL SERVICES	<u>19,351</u>	<u>30,574</u>	<u>30,896</u>
COMMODITIES:			
520.583.53100 OFFICE SUPPLIES	969	1,000	1,000
520.583.53510 SUPPLIES TO MAINTAIN EQUIPMENT	295	600	600
Total - COMMODITIES	<u>1,264</u>	<u>1,600</u>	<u>1,600</u>
Grand Total	\$384,027	\$543,811	\$636,706

**SEWER FUND
SEWER ADMINISTRATION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
ASSISTANT FINANCE DIRECTOR (175)	1	1	1
CUSTOMER RELATIONS SPECIALIST (187)	1	1	1
SENIOR ACCOUNT CLERK (188)	2	2	2
PERSONAL SERVICES:			
520.580.51110 SALARIES AND WAGES	\$191,351	\$202,557	\$214,164
520.580.51120 OVERTIME WAGES	71	5,338	5,338
520.580.51211 PERS	26,663	29,105	30,730
520.580.51220 WORKERS COMPENSATION	4,924	8,316	8,780
520.580.51230 GROUP HEALTH INSURANCE	47,376	50,220	53,234
520.580.51270 MEDICARE-CITY SHARE	2,617	3,014	3,183
520.580.51275 LIFE INSURANCE	292	273	694
Total - PERSONAL SERVICES	<u>273,293</u>	<u>298,823</u>	<u>316,123</u>
CONTRACTUAL SERVICES:			
520.580.52111 MANDATORY TRAVEL & TRAINING	187	1,250	1,250
520.580.52120 EMPLOYEE MILEAGE REIMBURSEMENT	27	0	250
520.580.52222 TELEPHONE LINE CHARGES	0	0	100
520.580.52230 POSTAGE & POSTAL CHARGES	42,253	42,500	43,000
520.580.52330 RADIO MAINTENANCE	224	224	224
520.580.52480 OTHER PROFESSIONAL SERVICES	71,938	75,000	75,000
520.580.52490 OUTSIDE PRINTING	7,585	8,500	8,250
520.580.52510 MAINTENANCE OF EQUIPMENT	0	1,000	500
520.580.52660 PROPERTY INSURANCE	29,500	29,500	29,500
520.580.52920 MEMBERSHIPS, BOOKS & PERIODICALS	0	500	250
520.580.52980 MISC CONTRACTUAL SERVICES	3,127	4,000	3,750
Total - CONTRACTUAL SERVICES	<u>154,842</u>	<u>162,474</u>	<u>162,074</u>
COMMODITIES:			
520.580.53100 OFFICE SUPPLIES	7,592	7,000	8,677
520.580.53250 CLEANING SUPPLIES	5	0	100
520.580.53510 SUPPLIES TO MAINTAIN EQUIPMENT	912	997	1,000
Total - COMMODITIES	<u>8,509</u>	<u>7,997</u>	<u>9,777</u>
CAPITAL OUTLAY:			
520.580.54311 RADIO DEPRECIATION	52	52	52
520.580.54320 OFFICE MACHINERY & EQUIPMENT	420	1,500	500
520.580.54370 COMPUTER SOFTWARE	850	0	0
Total - CAPITAL OUTLAY	<u>1,322</u>	<u>1,552</u>	<u>552</u>
Grand Total	\$437,966	\$470,846	\$488,526

**SEWER FUND
WASTEWATER TREATMENT**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
P/T WASTEWATER TREATMENT MANAGER (176)	1	1820 HRS	1820 HRS
PROCESS CONTROL SUPERVISOR (180)	1	1	1
LABORATORY ANALYST (184)	1	1	1
TREATMENT PLANT MECHANIC (182)	4	4	4
TREATMENT PLANT MAINTENANCE SUPERVISOR (180)	1	1	1
TREATMENT PLANT OPERATOR, CLASS I (185)	3	4	4
TREATMENT PLANT OPERATOR, CLASS II (183)	2	2	1
TREATMENT PLANT OPERATOR, CLASS III (182)	1	0	1
TREATMENT PLANT OPERATOR (187)	2	2	1
TREATMENT PLANT OPERATOR (237)	0	0	1
SECRETARY III (187)	1	1	1
PERSONAL SERVICES:			
520.581.51110 SALARIES & WAGES	\$846,766	\$898,359	\$947,425
520.581.51120 OVERTIME WAGES	41,637	59,000	59,000
520.581.51211 PERS	121,928	134,030	140,900
520.581.51220 WORKERS' COMPENSATION	23,744	38,294	40,257
520.581.51230 GROUP HEALTH INSURANCE	227,730	239,432	237,539
520.581.51250 CLOTHING ALLOWANCE	9,120	10,500	10,500
520.581.51270 MEDICARE-CITY SHARE	12,493	13,882	14,593
520.581.51275 LIFE INSURANCE	1,209	1,232	2,948
Total - PERSONAL SERVICES	<u>1,284,626</u>	<u>1,394,729</u>	<u>1,453,162</u>
CONTRACTUAL SERVICES:			
520.581.52110 TRAVEL & TRAINING	3,359	5,000	5,000
520.581.52120 EMPLOYEE MILEAGE REIMB	81	500	500
520.581.52125 EMPLOYEE DEVELOPMENT	0	0	800
520.581.52210 UTILITIES-GAS & ELECTRIC	642,258	720,000	700,000
520.581.52222 TELEPHONE LINE CHARGES	5,083	2,000	3,180
520.581.52310 MUNICIPAL GARAGE CHARGES	9,015	12,283	12,300
520.581.52330 RADIO MAINTENANCE	1,612	1,612	1,612
520.581.52480 OTHER PROFESSIONAL SERVICE	14,349	90,000	90,000
520.581.52510 MAINTENANCE OF EQUIP	240,230	150,000	150,000
520.581.52520 MAINTENANCE OF FACILITIES	16,301	50,000	50,000
520.581.52810 PROPERTY TAXES	845	1,700	1,700
520.581.52820 LICENSES AND PERMITS	19,948	21,000	22,000
520.581.52920 MEMBERSHIPS, BOOKS & PERIODICALS	1,104	500	600
520.581.52980 MISC CONTRACTUAL SERVICE	220,979	274,500	275,000
Total - CONTRACTUAL SERVICES	<u>1,175,163</u>	<u>1,329,095</u>	<u>1,312,692</u>
COMMODITIES:			
520.581.53100 OFFICE SUPPLIES	1,197	900	1,000
520.581.53220 DRUGS/MEDICAL SUPPLIES	51	100	100
520.581.53230 PURCHASE OF UNIFORMS	3,021	2,000	2,000
520.581.53250 CLEANING SUPPLIES	1,496	2,000	1,500
520.581.53340 LUBRICANTS	760	1,000	1,000
520.581.53510 SUPPLIES TO MAINTAIN EQUIP	137,286	127,816	130,000
520.581.53520 SUPPLIES TO MAINTAIN BUILDINGS	1,116	0	0
520.581.53610 SMALL TOOLS & EQUIPMENT	1,029	0	0
520.581.53620 MAJOR TOOLS & EQUIP	10,381	21,000	21,000
520.581.53710 CHEMICALS & LAB SUPPLIES	219,349	322,500	322,500
Total - COMMODITIES	<u>375,686</u>	<u>477,316</u>	<u>479,100</u>
CAPITAL OUTLAY:			
520.581.54300 COMPUTER & OTHER PERIPHERALS	0	12,000	10,000
520.581.54310 AUTOS AND TRUCKS DEPR	16,203	16,200	16,200
520.581.54311 RADIO DEPRECIATION	222	222	222
520.581.54360 OTHER EQUIP	1,614	25,000	25,000
Total - CAPITAL OUTLAY	<u>18,039</u>	<u>53,422</u>	<u>51,422</u>
Grand Total	\$2,853,515	\$3,254,562	\$3,296,376

**SEWER FUND
SEWER MAINTENANCE**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
PUBLIC WORKS SUPERINTENDENT (177)	1	1	1
PUBLIC WORKS LEADER (182)	1	1	1
EQUIPMENT OPERATOR (PW4)	4	4	4
MAINTENANCE WORKER (PW3)	4	4	4
PERSONAL SERVICES:			
520.582.51110 SALARIES & WAGES	\$466,905	\$490,528	\$512,970
520.582.51120 OVERTIME WAGES	19,809	42,225	42,225
520.582.51211 PERS	67,221	74,585	77,727
520.582.51220 WORKERS' COMPENSATION	12,785	21,310	22,208
520.582.51230 GROUP HEALTH INSURANCE	127,168	135,123	120,546
520.582.51250 CLOTHING ALLOWANCE	5,200	5,400	5,400
520.582.51270 MEDICARE-CITY SHARE	6,880	7,725	8,050
520.582.51275 LIFE INSURANCE	602	646	763
520.582.51280 AFSCME CARE PLAN	5,769	6,120	6,120
Total - PERSONAL SERVICES	<u>712,339</u>	<u>783,662</u>	<u>796,010</u>
CONTRACTUAL SERVICES:			
520.582.52110 TRAVEL & TRAINING	530	2,000	2,000
520.582.52111 MANDATORY TRAINING	1,110	3,000	3,000
520.582.52210 UTILITIES-GAS & ELECTRIC	13,699	18,500	18,500
520.582.52222 TELEPHONE LINE CHARGES	1,152	1,500	1,500
520.582.52310 MUNICIPAL GARAGE CHARGES	75,594	97,854	97,000
520.582.52330 RADIO MAINTENANCE	1,610	1,610	1,610
520.582.52480 OTHER PROFESSIONAL SERVICES	11,715	25,000	25,000
520.582.52490 OUTSIDE PRINTING	27	100	100
520.582.52510 MAINTENANCE OF EQUIP	3,998	4,500	4,500
520.582.52520 MAINTENANCE OF FACILITIES	8,499	29,500	30,000
520.582.52820 LICENSES & PERMITS	181	700	700
520.582.52920 MEMBERSHIPS,BOOKS,PERIODICALS	154	200	200
520.582.52970 UNIFORM RENTAL SERVICE	1,827	2,500	2,500
Total - CONTRACTUAL SERVICES	<u>120,095</u>	<u>186,964</u>	<u>186,610</u>
COMMODITIES:			
520.582.53100 OFFICE SUPPLIES	999	1,000	1,000
520.582.53220 DRUGS/MEDICAL SUPPLIES	499	500	500
520.582.53230 PURCHASE OF UNIFORMS	1,932	2,000	2,000
520.582.53250 CLEANING SUPPLIES	2,000	2,000	2,000
520.582.53295 TRAFFIC CONTROL SUPPLIES	2,874	3,000	3,000
520.582.53510 SUPPLIES TO MAINTAIN EQUIPMENT	6,030	10,000	10,000
520.582.53520 SUPPLIES TO MAINTAIN BUILDINGS	46,896	120,000	121,981
520.582.53610 SMALL TOOLS & EQUIPMENT	5,000	7,000	7,000
520.582.53620 MAJOR TOOLS & EQUIPMENT	18,050	13,000	13,000
Total - COMMODITIES	<u>84,279</u>	<u>158,500</u>	<u>160,481</u>
CAPITAL OUTLAY:			
520.582.54310 AUTOS AND TRUCK DEPR	119,999	120,000	120,000
520.582.54311 RADIO DEPRECIATION	966	470	470
520.582.54540 WWTP & SEWERS	25,175	25,000	25,000
Total - CAPITAL OUTLAY	<u>146,140</u>	<u>145,470</u>	<u>145,470</u>
Grand Total	\$1,062,853	\$1,274,596	\$1,288,571

**SEWER FUND
DEBT SERVICE, ADMINISTRATIVE FEES & TRANSFERS**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
DEBT SERVICE			
	DEBT SERVICE:		
520.901.57110	\$425,000	\$435,000	\$435,000
520.901.57310	191,089	182,300	181,200
520.901.57330	244	0	0
520.901.57220	39,766	0	0
	<u>656,099</u>	<u>617,300</u>	<u>616,200</u>
Grand Total	\$656,099	\$617,300	\$616,200
 ADMINISTRATIVE SERVICES			
	CONTRACTUAL SERVICES:		
520.902.52345	\$1,119,921	\$1,153,519	\$1,188,124
520.902.52346	23,927	24,166	24,408
	<u>1,143,848</u>	<u>1,177,685</u>	<u>1,212,532</u>
Grand Total	\$1,143,848	\$1,177,685	\$1,212,532
 TRANSFERS			
	TRANSFERS:		
520.915.58190	\$36,824	\$37,928	\$39,066
520.915.58220	1,267,190	6,257,529	6,343,445
	<u>1,304,014</u>	<u>6,295,457</u>	<u>6,382,511</u>
Grand Total	\$1,304,014	\$6,295,457	\$6,382,511

**FUND SUMMARY FOR FUND 525
AIRPORT FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$103,432	\$192,529	\$136,054
REVENUES:			
Charges for Services	\$12,614	\$8,325	\$8,408
Rentals & Leases	272,906	292,000	292,000
Transfers	390,000	83,000	202,000
Miscellaneous Revenue	10,388	0	0
TOTAL REVENUES	\$685,908	\$383,325	\$502,408
TOTAL RESOURCES	\$789,340	\$575,854	\$638,462
EXPENDITURES:			
Contractual Services	\$261,823	\$312,200	\$345,000
Commodities	9,899	14,000	19,000
Debt Service	115,088	113,600	118,600
Transfers	210,000	0	20,000
TOTAL EXPENDITURES	\$596,810	\$439,800	\$502,600
ENDING BALANCE DECEMBER 31	\$192,529	\$136,054	\$135,862

**AIRPORT FUND
AIRPORT OPERATIONS**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
525.525.52210 UTILITIES-GAS & ELECTRIC	\$54,680	\$72,000	\$72,000
525.525.52222 TELEPHONE LINE CHARGES	0	1,200	3,000
525.525.52310 MUNICIPAL GARAGE CHARGES	96	3,000	3,000
525.525.52480 OTHER PROFESSIONAL SERVICE	93,103	79,000	90,000
525.525.52510 MAINTENANCE OF EQUIP	20,621	20,000	20,000
525.525.52520 MAINTENANCE OF BUILDINGS	34,957	75,000	92,000
525.525.52685 AIRPORT LIABILITY INSURANCE	6,094	7,000	10,000
525.525.52810 PROPERTY TAXES	52,273	55,000	55,000
Total - CONTRACTUAL SERVICES	<u>261,823</u>	<u>312,200</u>	<u>345,000</u>
COMMODITIES:			
525.525.53510 SUPPLIES TO MAINTAIN EQUIP	3,541	5,000	10,000
525.525.53520 SUPPLIES TO MAINTAIN BUILDINGS	6,358	9,000	9,000
Total - COMMODITIES	<u>9,899</u>	<u>14,000</u>	<u>19,000</u>
 Grand Total	 \$271,723	 \$326,200	 \$364,000

**AIRPORT FUND
DEBT SERVICE & TRANSFERS OUT**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
DEBT SERVICE			
	DEBT SERVICE:		
525.901.57110	\$80,000	\$80,000	\$85,000
525.901.57310	35,088	33,600	33,600
	<u>115,088</u>	<u>113,600</u>	<u>118,600</u>
	Total - DEBT SERVICE		
	115,088	113,600	118,600
	Grand Total		
	\$115,088	\$113,600	\$118,600
TRANSFERS			
	TRANSFERS OUT:		
525.915.58100	\$210,000	\$0	\$0
525.915.58294	0	0	20,000
	<u>210,000</u>	<u>0</u>	<u>20,000</u>
	Total - TRANSFERS OUT		
	210,000	0	20,000
	Grand Total		
	\$210,000	\$0	\$20,000

ADMINISTRATIVE SERVICES - TRANSIT
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Summary

The Transit Division is under the direction of the Director of Administrative Services. The division maintains a staff of two full-time and thirteen part-time employees.

The division provides public fixed-route transit and complimentary paratransit service in the City of Middletown. Service is provided in the form of 213,000+ trips per year. Approximately 40% of all trips provided by the transit system are for the elderly and disabled.



Goals and Objectives

- Goal 1: Apply for annual grants for operations, planning and maintenance
- Goal 2: Continue maintenance on the new 5 large and 2 small buses
- Goal 3: Look to expand services and routes where possible
- Goal 4: Partner with neighboring cities to look into forming a commuter route

**FUND SUMMARY FOR FUND 530
TRANSIT FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$73,681	\$17,148	\$366
REVENUES:			
Charges for Services	\$111,306	\$163,216	\$115,000
Intergovernmental	1,169,645	1,663,399	1,514,718
Transfers	240,000	50,000	120,000
Miscellaneous Revenue	71,644	23,985	80,000
TOTAL REVENUES	<u>\$1,592,596</u>	<u>\$1,900,600</u>	<u>\$1,829,718</u>
TOTAL RESOURCES	\$1,666,277	\$1,917,748	\$1,830,084
EXPENDITURES:			
Personal Services	\$406,932	\$513,582	\$455,607
Contractual Services	1,056,162	1,361,500	1,358,000
Commodities	2,353	7,300	7,300
Capital Outlay	13,682	35,000	0
Transfers	170,000	0	0
TOTAL EXPENDITURES	<u>\$1,649,128</u>	<u>\$1,917,382</u>	<u>\$1,820,907</u>
ENDING BALANCE DECEMBER 31	\$17,148	\$366	\$9,177

**TRANSIT FUND
TRANSIT SYSTEM**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
BUS DRIVER (TR1)	4	4	4
BUS DRIVER PART TIME	14,196 HRS	14,196 HRS	14,196 HRS
PERSONAL SERVICES:			
530.530.51110 SALARIES & WAGES	\$306,533	\$374,997	\$330,000
530.530.51120 OVERTIME WAGES	15,093	26,730	30,000
530.530.51211 PERS	44,737	56,242	50,400
530.530.51220 WORKERS' COMPENSATION	9,822	16,069	15,581
530.530.51230 GROUP HEALTH INSURANCE	20,826	22,077	15,602
530.530.51240 UNEMPLOYMENT COMPENSATION	0	6,000	6,000
530.530.51250 CLOTHING ALLOWANCE	2,000	3,000	1,500
530.530.51270 MEDICARE-CITY SHARE	4,634	5,825	5,220
530.530.51275 LIFE INSURANCE	226	242	104
530.530.51280 AFSCME CARE PLAN	3,060	2,400	1,200
Total - PERSONAL SERVICES	<u>406,932</u>	<u>513,582</u>	<u>455,607</u>
CONTRACTUAL SERVICES:			
530.530.52110 TRAVEL & TRAINING	0	500	0
530.530.52210 UTILITIES-GAS & ELECTRIC - PUBLIC	7,861	10,000	11,000
530.530.52222 TELEPHONE LINE CHARGES	1,912	2,000	1,800
530.530.52310 MUNICIPAL GARAGE CHARGES	175,625	275,000	210,000
530.530.52330 RADIO MAINTENANCE	3,740	2,000	2,000
530.530.52480 OTHER PROFESSIONAL SERVICES	837,761	1,040,000	1,100,000
530.530.52490 OUTSIDE PRINTING	3,977	4,000	4,000
530.530.52520 MAINTENANCE OF FACILITIES	11,513	12,000	14,000
530.530.52810 PROPERTY TAXES	2,080	3,000	2,200
530.530.52880 OTHER OPERATING COSTS	11,594	13,000	13,000
530.530.52920 MEMBERSHIPS,BOOKS & PERIODICAL	98	0	0
Total - CONTRACTUAL SERVICES	<u>1,056,162</u>	<u>1,361,500</u>	<u>1,358,000</u>
COMMODITIES:			
530.530.53100 OFFICE SUPPLIES	14	1,200	1,200
530.530.53230 PURCHASE OF UNIFORMS	338	1,500	1,500
530.530.53250 CLEANING SUPPLIES	1,271	3,600	3,600
530.530.53510 SUPPLIES TO MAINTAIN EQUIP	319	500	500
530.530.53520 SUPPLIES TO MAINTAIN BLDGS	410	500	500
Total - COMMODITIES	<u>2,353</u>	<u>7,300</u>	<u>7,300</u>
CAPITAL OUTLAY:			
530.530.54406 TRANSIT CONSTRUCTION PROJECTS	13,682	35,000	0
Total - CAPITAL OUTLAY	<u>13,682</u>	<u>35,000</u>	<u>0</u>
Grand Total	\$1,479,128	\$1,917,382	\$1,820,907

FUND SUMMARY FOR FUND 546 WELLFIELD PROTECTION FUND			
	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$1,899,080	\$1,621,022	\$1,216,030
REVENUES:			
Charges for Services	\$297,680	\$265,500	\$265,500
Interest Income	22,022	13,431	11,365
TOTAL REVENUES	<u>\$319,702</u>	<u>\$278,931</u>	<u>\$276,865</u>
TOTAL RESOURCES	\$2,218,782	\$1,899,953	\$1,492,895
EXPENDITURES:			
Contractual Services	\$448,299	\$533,923	\$314,982
Capital Outlay	149,460	150,000	1,000,000
TOTAL EXPENDITURES	<u>\$597,760</u>	<u>\$683,923</u>	<u>\$1,314,982</u>
ENDING BALANCE DECEMBER 31	\$1,621,022	\$1,216,030	\$177,913

**WELLFIELD PROTECTION FUND
WELLFIELD PROTECTION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
546.990.52480 OTHER PROFESSIONAL SERVICES	\$420,328	\$463,785	\$250,000
546.990.52810 PROPERTY TAXES	654	7,000	1,000
546.990.52980 MISC CONTRACTUAL SERVICE	0	35,000	35,000
Total - CONTRACTUAL SERVICES	<u>420,981</u>	<u>505,785</u>	<u>286,000</u>
CAPITAL OUTLAY:			
546.990.54502 STM - COF DEMOLITION/REMEDIATION	149,460	0	0
546.990.54506 AERONCA PROPERTY REMEDIATION	0	150,000	1,000,000
Total - CAPITAL OUTLAY	<u>149,460</u>	<u>150,000</u>	<u>1,000,000</u>
Grand Total	\$570,442	\$655,785	\$1,286,000

**WELLFIELD PROTECTION FUND
ADMINISTRATIVE SERVICES**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
546.902.52345 ADMINISTRATIVE FEES	\$27,318	\$28,138	\$28,982
Total - CONTRACTUAL SERVICES	<u>27,318</u>	<u>28,138</u>	<u>28,982</u>
Grand Total	\$27,318	\$28,138	\$28,982

**FUND SUMMARY FOR FUND 555
SOLID WASTE FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$179,234	\$339,607	\$319,161
REVENUES:			
Charges for Services	\$3,233,912	\$3,294,210	\$3,294,210
TOTAL REVENUES	\$3,233,912	\$3,294,210	\$3,294,210
TOTAL RESOURCES	\$3,413,146	\$3,633,817	\$3,613,371
EXPENDITURES:			
Personal Services	\$0	\$32,456	\$26,128
Contractual Services	3,070,041	3,239,700	3,290,762
Capital Outlay	3,498	42,500	3,500
TOTAL EXPENDITURES	\$3,073,539	\$3,314,656	\$3,320,390
ENDING BALANCE DECEMBER 31	\$339,607	\$319,161	\$292,981

**SOLID WASTE FUND
LITTER & WASTE COLLECTION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
PERSONNEL:			
ANIMAL CONTROL OFFICER (240)	0.5	0.5	0.5
PERSONAL SERVICES:			
555.905.51110 SALARIES & WAGES	\$0	\$18,749	\$19,301
555.905.51120 OVERTIME WAGES	0	0	2,500
555.905.51211 PERS	0	2,625	3,052
555.905.51220 WORKERS' COMPENSATION	0	750	872
555.905.51230 GROUP HEALTH INSURANCE	0	10,025	0
555.905.51270 MEDICARE-CITY SHARE	0	272	316
555.905.51275 LIFE INSURANCE	0	35	87
Total - PERSONAL SERVICES	0	32,456	26,128
CONTRACTUAL SERVICES:			
555.905.52222 TELEPHONE LINE CHARGES	0	200	202
555.905.52310 MUNICIPAL GARAGE CHARGES	0	3,500	0
555.905.52980 MISC CONTRACTUAL SERVICES	0	0	22,200
Total - CONTRACTUAL SERVICES	0	3,700	22,402
CAPITAL OUTLAY			
555.905.54310 AUTO & TRUCK DEPRECIATION	3,498	42,500	3,500
Total - CAPITAL OUTLAY	3,498	42,500	3,500
Grand Total	\$3,498	\$78,656	\$52,030

**SOLID WASTE FUND
SOLID WASTE DISPOSAL**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
555.990.52480 OTHER PROFESSIONAL SERVICES	\$2,914,575	\$3,154,000	\$3,185,540
555.990.52520 MAINTENANCE OF FACILITIES	11,043	10,000	10,100
555.990.52980 MISC. CONTRACTUAL SERVICES	<u>144,423</u>	<u>72,000</u>	<u>72,720</u>
Total - CONTRACTUAL SERVICES	3,070,041	3,236,000	3,268,360
 Grand Total	 \$3,070,041	 \$3,236,000	 \$3,268,360

SECTION 9

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

EXPENDITURES BY FUND

Fund	Actual 2017	Budget 2018	Budget 2019	\$ Increase (Decrease)	% Increase (Decrease)
Municipal Garage	\$2,443,564	\$4,792,638	\$2,882,702	(\$1,909,936)	-39.9%
Employee Benefits	5,247,295	6,246,060	5,797,622	(448,438)	-7.2%
Total	\$7,690,859	\$11,038,698	\$8,680,324	(\$2,358,374)	-21.4%

Table 9.1 Internal Services Fund Expenditures

Definition of Internal Service Funds

To account for the financing of goods or services provided by one department for the other departments within the City.

Municipal Garage Fund

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

Employee Benefits Fund

To account for the operation of the City's self-funded health insurance program. The expenses of this fund consist of payments to medical facilities, physicians, dentists, and pharmacists in connection with medical treatment of City employees. The administrative costs of the health insurance plan are also included in this fund's expenditures.

PUBLIC WORKS - MUNICIPAL GARAGE DIVISION

Summary

The Municipal Garage staff is responsible to ensure that the vehicles and equipment within the City's fleet are always operational and well maintained by providing an efficient, thorough and effective preventive maintenance and repair program; managing vehicle acquisition and disposition with a multi-year plan.

Duties of this division include:

- Maintenance of over 425 vehicles and pieces of equipment
- Maintain records of each vehicle and piece of equipment
- Maintain city fuel pump and fuel pump computer system

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: Shop safety training will continue in 2019 as part of a continuing program.
- Goal 3: Changes in vehicle emission and safety regulations continues to require increased focus on training. Training of powertrains and related systems technology will continue in 2018.
- Goal 4: Increase the utilization of the current software capability to increase the efficiency of stock on hand for repairs and maintenance.
- Goal 5: Identify Municipal Garage facility repairs and updates and prioritize.

**FUND SUMMARY FOR FUND 605
MUNICIPAL GARAGE FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$6,599,969	\$7,071,754	\$5,584,135
REVENUES:			
Sale of Assets	\$3,809	\$10,960	\$10,960
Interest Income	90,557	166,654	129,469
Garage Charges	2,677,735	3,127,405	3,007,698
Reimbursements	143,247	0	0
TOTAL REVENUES	\$2,915,349	\$3,305,019	\$3,148,127
TOTAL RESOURCES	\$9,515,318	\$10,376,773	\$8,732,262
EXPENDITURES:			
Personal Services	\$480,022	\$529,512	\$531,453
Contractual Services	455,831	531,774	535,697
Commodities	716,636	1,172,050	1,172,050
Capital Outlay	791,075	2,559,302	643,502
TOTAL EXPENDITURES	\$2,443,564	\$4,792,638	\$2,882,702
ENDING BALANCE DECEMBER 31	\$7,071,754	\$5,584,135	\$5,849,560

**MUNICIPAL GARAGE FUND
MUNICIPAL GARAGE**

	Actual Expenditures 2017	Amount Budgeted 2018	Department Budget 2019
PERSONNEL:			
GARAGE SUPERINTENDENT (177)	1	1	1
AUTO MECHANIC (PW7)	5	5	5
INVENTORY CLERK (PW8)	1	1	1
PERSONAL SERVICES:			
605.550.51110 SALARIES & WAGES	\$340,345	\$358,955	\$368,134
605.550.51120 OVERTIME WAGES	1,415	14,216	14,358
605.550.51211 PERS	47,408	52,244	53,549
605.550.51220 WORKERS' COMPENSATION	8,849	14,927	15,300
605.550.51230 GROUP HEALTH INSURANCE	66,291	70,270	61,035
605.550.51250 CLOTHING ALLOWANCE	6,199	6,925	6,925
605.550.51270 MEDICARE-CITY SHARE	4,885	5,411	5,546
605.550.51275 LIFE INSURANCE	422	444	486
605.550.51280 AFSCME CARE PLAN	4,207	6,120	6,120
Total - PERSONAL SERVICES	480,022	529,512	531,453
CONTRACTUAL SERVICES:			
605.550.52110 TRAVEL & TRAINING	1,539	2,500	2,500
605.550.52111 MANDATORY TRAVEL & TRAINING	573	2,000	2,000
605.550.52210 UTILITIES-GAS & ELECTRIC	28,683	50,000	50,000
605.550.52222 TELEPHONE LINE CHARGES	1,142	1,200	1,200
605.550.52310 MUNICIPAL GARAGE CHARGES	3,519	6,077	6,000
605.550.52330 RADIO MAINTENANCE	597	597	597
605.550.52480 OTHER PROFESSIONAL SERVICE	27,520	24,000	28,000
605.550.52490 OUTSIDE PRINTING	0	200	200
605.550.52510 MAINTENANCE OF EQUIP	96,686	85,000	85,000
605.550.52520 MAINTENANCE OF LAND & BLDGS	24,321	50,000	50,000
605.550.52540 VEHICLE PREPARATION COST	25,396	17,500	17,500
605.550.52640 VEHICLE LIABILITY INSURANCE	241,596	282,000	282,000
605.550.52670 BOILER AND MACHINERY	0	4,000	4,000
605.550.52820 LICENSES AND PERMITS	2,935	4,500	4,500
605.550.52920 MEMBERSHIPS,BOOKS & PERIODICALS	0	200	200
605.550.52970 UNIFORM RENTAL SERVICE	1,323	2,000	2,000
Total - CONTRACTUAL SERVICES	455,831	531,774	535,697
COMMODITIES:			
605.550.53100 OFFICE SUPPLIES	570	900	900
605.550.53220 DRUGS - MEDICAL SUPPLIES	95	150	150
605.550.53250 CLEANING SUPPLIES	3,067	3,500	3,500
605.550.53310 GASOLINE FOR INHOUSE DIST	243,671	450,000	450,000
605.550.53320 DIESEL FUEL FOR INHOUSE DIST	135,260	343,000	343,000
605.550.53330 OUTSIDE FUEL PURCHASES	25,904	45,000	45,000
605.550.53340 LUBRICANTS	20,460	25,000	25,000
605.550.53510 SUPPLIES TO MAINTAIN EQUIP	282,091	285,000	285,000
605.550.53520 SUPPLIES TO MAINTAIN BUILDINGS	446	10,000	10,000
605.550.53530 MUNICIPAL GARAGE SUPPLIES	1,951	4,500	4,500
605.550.53610 SMALL TOOLS & EQUIPMENT	1,080	1,000	1,000
605.550.53620 MAJOR TOOLS & EQUIPMENT	2,042	4,000	4,000
Total - COMMODITIES	716,636	1,172,050	1,172,050
CAPITAL OUTLAY:			
605.550.54310 AUTOS & TRUCKS DEPR	8,580	8,577	8,577
605.550.54311 RADIO DEPRECIATION	308	225	225
605.550.54320 OFFICE MACHINERY & EQUIPMENT	0	1,000	1,000
605.550.54340 PURCHASE OF VEHICLES	782,187	2,544,500	408,000
605.550.54350 PURCHASE OF EQUIPMENT	0	5,000	225,700
Total - CAPITAL OUTLAY	791,075	2,559,302	643,502
Grand Total	\$2,443,564	\$4,792,638	\$2,882,702

**FUND SUMMARY FOR FUND 661
EMPLOYEE BENEFITS FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$72,843	\$390,298	\$204,727
REVENUES:			
Health Insurance Payments	\$5,563,174	\$6,055,489	\$6,159,411
Miscellaneous Revenue	1,576	5,000	5,000
TOTAL REVENUES	\$5,564,750	\$6,060,489	\$6,164,411
TOTAL RESOURCES	\$5,637,593	\$6,450,787	\$6,369,138
EXPENDITURES:			
Contractual Services	\$5,247,295	\$6,246,060	\$5,397,622
Transfers	0	0	400,000
TOTAL EXPENDITURES	\$5,247,295	\$6,246,060	\$5,797,622
ENDING BALANCE DECEMBER 31	\$390,298	\$204,727	\$571,516

**EMPLOYEE BENEFITS FUND
EMPLOYEE BENEFITS**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
661.990.52421 MEDICAL	\$3,564,909	\$3,840,416	\$3,495,701
661.990.52422 DENTAL	108,490	315,298	106,252
661.990.52423 PRESCRIPTION DRUG CLAIMS	879,218	1,342,981	847,928
661.990.52424 ADMINISTRATIVE FEE	291,560	347,328	315,282
661.990.52425 STOP LOSS	370,288	336,902	572,415
661.990.52427 VISION PLAN	7,417	10,783	8,898
661.990.52428 EMPLOYEE WELLNESS PROGRAM	14,348	30,296	39,342
661.990.52480 BENNY CARDS/HRA	11,064	22,056	11,804
Total - CONTRACTUAL SERVICES	<u>5,247,295</u>	<u>6,246,060</u>	<u>5,397,622</u>
TRANSFERS:			
661.915.58152 TO GENERAL FUND	<u>0</u>	<u>0</u>	<u>400,000</u>
Total - TRANSFERS	<u>0</u>	<u>0</u>	<u>400,000</u>
Grand Total	\$5,247,295	\$6,246,060	\$5,797,622

SECTION 10
TRUST FUNDS

TRUST FUNDS

EXPENDITURES BY FUND

Fund	Actual 2017	Budget 2018	Budget 2019	\$ Increase (Decrease)	% Increase (Decrease)
Police Relief and Pension	\$1,083,364	\$1,139,474	\$1,110,927	(\$28,547)	-2.5%
Fire Relief and Pension	1,261,977	1,367,223	1,402,410	35,187	2.6%
Total	\$2,345,341	\$2,506,697	\$2,513,337	\$6,640	0.3%

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**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$245,492	\$441,873	\$398,799
REVENUES:			
Property Taxes	\$176,313	\$180,000	\$180,000
Intergovernmental	22,432	26,400	26,400
Transfers	1,081,000	890,000	890,000
TOTAL REVENUES	\$1,279,745	\$1,096,400	\$1,096,400
TOTAL RESOURCES	\$1,525,236	\$1,538,273	\$1,495,199
EXPENDITURES:			
Contractual Services	\$2,364	\$4,455	\$4,500
Transfers	1,081,000	1,135,019	1,106,427
TOTAL EXPENDITURES	\$1,083,364	\$1,139,474	\$1,110,927
ENDING BALANCE DECEMBER 31	\$441,873	\$398,799	\$384,272

**POLICE RELIEF AND PENSION FUND
POLICE PENSION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
725.990.52240 BUTLER COUNTY COLLECTION FEE	\$2,364	\$4,455	\$4,500
Total - CONTRACTUAL SERVICES	<u>2,364</u>	<u>4,455</u>	<u>4,500</u>
TRANSFERS:			
725.990.58110 TRANS TO GENERAL FUND	<u>1,081,000</u>	<u>1,135,019</u>	<u>1,106,427</u>
Total - TRANSFERS	1,081,000	1,135,019	1,106,427
Grand Total	\$1,083,364	\$1,139,474	\$1,110,927

**FUND SUMMARY FOR FUND 726
FIRE RELIEF AND PENSION FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$245,492	\$441,872	\$382,514
REVENUES:			
Property Taxes	\$176,313	\$186,465	\$186,465
Intergovernmental	22,432	26,400	26,400
Transfers	1,259,612	1,095,000	1,140,000
TOTAL REVENUES	\$1,458,357	\$1,307,865	\$1,352,865
TOTAL RESOURCES	\$1,703,848	\$1,749,737	\$1,735,379
EXPENDITURES:			
Contractual Services	\$2,364	\$4,455	\$4,500
Transfers	1,259,612	1,362,768	1,397,910
TOTAL EXPENDITURES	\$1,261,977	\$1,367,223	\$1,402,410
ENDING BALANCE DECEMBER 31	\$441,872	\$382,514	\$332,969

**FIRE RELIEF AND PENSION FUND
FIRE PENSION**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
726.990.52240 BUTLER COUNTY COLLECTION FEE	\$2,364	\$4,455	\$4,500
Total - CONTRACTUAL SERVICES	<u>2,364</u>	<u>4,455</u>	<u>4,500</u>
TRANSFERS:			
726.990.58110 TRANS TO GENERAL FUND	1,259,612	1,362,768	1,397,910
Total - TRANSFERS	<u>1,259,612</u>	<u>1,362,768</u>	<u>1,397,910</u>
Grand Total	\$1,261,977	\$1,367,223	\$1,402,410

SECTION 11
FEDERAL GRANT FUNDS

FEDERAL GRANT FUNDS

EXPENDITURES BY FUND

Fund	Actual 2017	Budget 2018	Budget 2019	\$ Increase (Decrease)	% Increase (Decrease)
HOME Program	\$192,866	\$290,000	\$290,000	\$0	0.0%
Community Development Act 1974	366,238	897,500	856,000	(41,500)	-4.6%
Community Development Act Escrow	571	2,500	0	(2,500)	-100.0%
Neighborhood Stabilization Program	9,173	370,000	0	(370,000)	-100.0%
Total	\$568,848	\$1,560,000	\$1,146,000	(\$414,000)	-26.5%

Table 11.1 Federal Grant Expenditures

Definition of Federal Grant Funds

The funds listed below account for federal government grants that are related to housing and to community development activities. The City operates many programs funded through federal grants that affect affordable housing and stabilization of neighborhoods. These programs have been especially important for assistance in recovery and revitalization efforts due to economic downturns.

HOME Program

This fund accounts for HOME Program revenues received from HUD. The program provides funds for first-time home purchases to low and moderate income families.

Community Development Act 1974 Fund

This grant funds activities including both traditional redevelopment projects and economic development activities through the Office of Community Planning and Development of the U.S. Department of Housing and Urban Development. Specific programs slated for 2019 are emergency housing rehabilitation and code enforcement. Funding is also designated for local programs such as fair housing and sponsoring of neighborhood improvement programs.

Community Development Act Escrow Fund

This fund was established to account for loan repayments from property owners who received grants through the City's Community Development Block Grant.

Neighborhood Stabilization Program Fund

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

FUND SUMMARY FOR FUND 254 HOME FUND			
	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$24,652	\$19,618	\$19,618
REVENUES:			
Intergovernmental	\$187,833	\$290,000	\$290,000
TOTAL REVENUES	<u>\$187,833</u>	<u>\$290,000</u>	<u>\$290,000</u>
TOTAL RESOURCES	\$212,484	\$309,618	\$309,618
EXPENDITURES:			
Contractual Services	\$192,866	\$290,000	\$290,000
TOTAL EXPENDITURES	<u>\$192,866</u>	<u>\$290,000</u>	<u>\$290,000</u>
ENDING BALANCE DECEMBER 31	\$19,618	\$19,618	\$19,618

**HOME PROGRAM FUND
HOME PROGRAM**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
254.990.52885 CD CONT SERVICES	\$1,285	\$40,000	\$40,000
254.990.52888 FIRST TIME HOMEBUYERS ASSIST	191,581	250,000	250,000
Total - CONTRACTUAL SERVICES	<u>192,866</u>	<u>290,000</u>	<u>290,000</u>
Grand Total	\$192,866	\$290,000	\$290,000

**FUND SUMMARY FOR FUND 429
COMMUNITY DEVELOPMENT FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$107,044	\$34,831	\$34,831
REVENUES:			
Intergovernmental	\$293,834	\$897,500	\$856,000
Miscellaneous Income	191	0	0
TOTAL REVENUES	\$294,025	\$897,500	\$856,000
TOTAL RESOURCES	\$401,069	\$932,331	\$890,831
EXPENDITURES:			
Contractual Services	\$366,238	\$897,500	\$356,000
Capital Outlay	0	0	500,000
TOTAL EXPENDITURES	\$366,238	\$897,500	\$856,000
ENDING BALANCE DECEMBER 31	\$34,831	\$34,831	\$34,831

**COMMUNITY DEVELOPMENT ACT 1974 FUND
COMMUNITY DEVELOPMENT**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
CONTRACTUAL SERVICES:			
429.931.52110 ADMINISTRATION TRAVEL & TRAINING	\$771	\$2,500	\$0
429.931.52880 ADMINISTRATION OTHER OPERATING COST	2,946	25,000	12,000
429.931.52885 ADMINISTRATION CD CONT SERVICES	33,860	160,000	100,000
429.933.52995 FAIR HOUSING	0	6,500	6,500
429.933.52996 COMMUNITY CENTER & SENIOR CENTER	0	87,000	0
429.934.52880 VIP OTHER OPERATING EXPENSES	28,969	0	0
429.942.52530 DEMOLITION COSTS	36,469	150,000	150,000
429.949.52885 CD CONT SERVICES - LEGAL AID	0	12,500	12,500
429.972.52870 EMERGENCY REPAIR - REHAB	49,957	65,000	75,000
429.973.52410 HOUSING REHAB LEGAL	1,590	2,000	0
429.973.52480 HOUSING REHAB REVOLVING LOAN EXPEN:	4,737	5,000	0
429.973.52885 HOUSING REHAB CD CONT SERVICES	15,000	0	0
429.974.52410 CODE ENFORCEMENT LEGAL SERVICES	0	2,000	0
429.974.52480 CODE ENF. OTHER PROFESSIONAL SERVICE	5,087	15,000	0
429.974.52880 CODE ENF. OTHER OPERATING COSTS	30,139	40,000	0
429.974.52885 CODE ENF. CD CONT SERVICES	156,713	325,000	0
Total - CONTRACTUAL SERVICES	366,238	897,500	356,000
CAPITAL OUTLAY:			
429.978.54520 RESIDENTIAL STREET PAVING	0	0	500,000
Total - CAPITAL OUTLAY	0	0	500,000
Grand Total	\$366,238	\$897,500	\$856,000

**FUND SUMMARY FOR FUND 736
COMMUNITY DEVELOPMENT ACT ESCROW FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$631,398	\$677,688	\$740,938
REVENUES:			
Interest Income	\$0	\$0	\$2,774
Miscellaneous	46,861	65,750	60,360
TOTAL REVENUES	\$46,861	\$65,750	\$63,134
TOTAL RESOURCES	\$678,259	\$743,438	\$804,072
EXPENDITURES:			
Contractual Services	(\$25)	\$1,000	\$0
Interest Returned to HUD	597	1,500	0
TOTAL EXPENDITURES	\$571	\$2,500	\$0
ENDING BALANCE DECEMBER 31	\$677,688	\$740,938	\$804,072

**COMMUNITY DEVELOPMENT ESCROW FUND
CD ESCROW**

		Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019
	CONTRACTUAL SERVICES:			
736.990.52980	CONTR SVC-BANK SERVICE CHG	(25)	\$1,000	\$0
	Total - CONTRACTUAL SERVICES	(25)	1,000	0
	LOANS:			
736.990.55801	INTEREST RETURNED TO HUD	597	1,500	0
	Total - LOANS	597	1,500	0
	Grand Total	\$571	\$2,500	\$0

**FUND SUMMARY FOR FUND 258
NEIGHBORHOOD STABILIZATION PROGRAM FUND**

	2017 ACTUAL	2018 BUDGET	2019 BUDGET
BEGINNING BALANCE: JANUARY 1	\$243,196	\$326,345	\$326,345
REVENUES:			
Intergovernmental	\$92,322	\$370,000	\$0
TOTAL REVENUES	\$92,322	\$370,000	\$0
TOTAL RESOURCES	\$335,518	\$696,345	\$326,345
EXPENDITURES:			
Contractual Services	\$9,173	\$370,000	\$0
TOTAL EXPENDITURES	\$9,173	\$370,000	\$0
ENDING BALANCE DECEMBER 31	\$326,345	\$326,345	\$326,345

**NEIGHBORHOOD STABILIZATION PROGRAM FUND
NEIGHBORHOOD STABILIZATION PROJECTS**

	Actual Expenditures 2017	Amount Budgeted 2018	Amount Budgeted 2019	
CONTRACTUAL SERVICES:				
258.990.52530	DEMOLITION COSTS	\$0	\$100,000	\$0
258.990.52870	REHABILITATION EXPENSES	0	100,000	0
258.990.52885	ADMINISTRATIVE FEES	0	20,000	0
258.990.52535	NSP 3 DEMOLITION COSTS	0	50,000	0
258.990.52875	NSP 3 REHABILITATION EXPENSES	9,173	100,000	0
	Total - CONTRACTUAL SERVICES	<u>9,173</u>	<u>370,000</u>	<u>0</u>
	Grand Total	\$9,173	\$370,000	\$0

SECTION 12

STATISTICS & MISCELLANEOUS

MIDDLETOWN

Situated on the banks of the Great Miami River in Southwestern Ohio, Middletown is located in Butler and Warren Counties. Middletown is a vibrant, dynamic community of approximately 48,823 people, positioned near the major metropolitan areas of Cincinnati and Dayton.



Conveniently located on Interstate-75 between Cincinnati and Dayton, a Middletown address affords residents and visitors a vast array of local and regional amenities that create a strong community and an active lifestyle. Business and industry are strategically placed to serve both the Cincinnati and Dayton business regions. In addition to the Middletown Regional Airport, located near downtown, there are two international airports located within one hour from the City. 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 festivals. Other events, like the Middletown Independence Day Fireworks, 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 a few of the many annual events and attractions that help make Middletown such an exceptional city in which to live, work, and play!



Reflection of “Light Up Middletown” on Smith Pond

City Government

Middletown was originally incorporated in 1833 and has operated under a Home Rule city charter since 1913. The city is governed by a five-member City Council, including a directly elected Mayor. The Council meets on the first and third Tuesday of the month in the Council Chamber on the lower level of the City Building. The business meeting begins at 5:30 PM.

All elective municipal officers are nominated by a petition of at least fifty (50) of the electors of the City and filed with the board of elections. City Council elects a Vice Mayor at the first meeting in January at which newly elected members assume their duties of office.

City Council appoints a City Manager, who performs the duties in the City Charter. The City Manager is the Chief Administrative Officer and the head of the administrative branch of the city government. This position is responsible to the council for the proper administration of all affairs of the city.

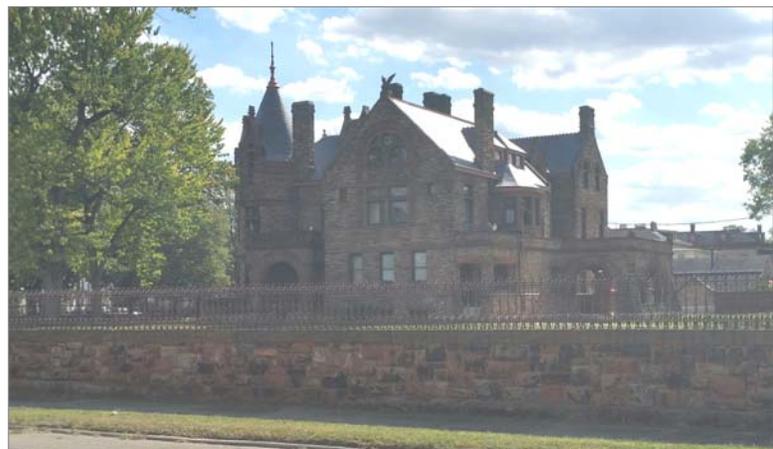


"Jeeps n Eats" - a celebration of Jeeps and food trucks filled City streets

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.

Downtown

The Downtown Middletown District is experiencing a new renaissance through regional arts, events, entertainment and education. The vibrant, historical downtown experience offers a rich history and notable architecture, featuring a charming historic district lined with 18th- and 19th- century mansions and churches. Cafes and eateries please both the eclectic and connoisseur.



Historic "Sorg Mansion" on South Main Street

Shopping the Downtown District's studios, galleries and boutiques provides an exceptional retail atmosphere for our residents and many visitors. Middletown has many big city advantages and the friendliness of a small town!



Downtown Middletown- Broad Street near Central Avenue

Shoppers can also 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.

Three golf courses are located within or near the City of Middletown and include the Brown's Run Country Club, Wildwood Golf Club, and Forest Hills Country Clubs.

Skydiving lessons, tandem skydiving, and skydiving team training is available at the Middletown Regional Airport by Start Skydiving/Team Fastrax.



Home located in the Highlands Historic District

Twenty-nine 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.



Skateboarders enjoying Baker Bowl Skate Park

Middletown's park system includes:

- Playground equipment at 22 developed parks
- 2 nature interpretive areas
- Picnic shelters
- 1 stocked fishing pond
- A community center
- 2 softball complexes
- 1 baseball field
- 2 soccer complexes
- 2 double sand volleyball courts
- Baker Bowl Skate Park
- 2 Splash Pads
- Pickle ball courts
- 22 basketball courts with lighting provided on 4 courts
- 8 tennis courts with lighting provided on 4 courts
- 3 bike/hiking trails
- Governors Square for downtown events such as concerts
- Port Middletown, a miniature working lock system
- A lock tender's museum

Education

Newly renovated Middletown High School

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 of teachers and administrators who recommend revisions to the curriculum and modernized instructional resource material.

The educational program includes a variety of teaching methods and instructional programs and extracurricular activities to meet students' special needs and interests.

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. Again in 2014, voters went back to the polls approving at \$95 million bond issue to construct a new middle school on the current high school campus, as well as additions and renovations to the high school, including additional classroom space and a new competition gym. 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.



Newly constructed Middletown Middle School adjacent to the renovated Middletown High School

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.



Johnston Hall at Miami University Middletown Campus

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



Cincinnati State Middletown Campus

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.



Atrium Medical Center on Premier Health Campus

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 328-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 Cincinnati Eye Institute is a team of internationally recognized doctors who are leaders in vision research. They treat more complex and more routine conditions than any other facility or hospital all while investing heavily in the latest technology.
- The Compton Center is a cancer care center that has been awarded with the Outstanding Achievement Award twice by the American College of Surgeons' Commission on Cancer.
- 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 is a unique collaborative effort of Miami University, Warren County Career Center, Cincinnati State and Atrium Medical Center, offering 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.
- Otterbein Senior Lifestyle Choices is an innovated skilled nursing care and rehabilitation facility.
- Atrium Great Miami Family YMCA includes a wellness center, child care center, along with the traditional YMCA health fitness management.

The Dayton VA Medical Center’s Middletown Community Based Outpatient Clinic opened in January 2011 near the Premier Health Campus, 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.



Kettering Health Network – Middletown



Kettering Health Network Reception Area– Middletown

In 2017, construction began on a new 65,000 square-foot, \$30 million Kettering Health Network Emergency Room/Outpatient facility. The newly completed fifteen acre campus now offers full-service emergency department, outpatient lab and imaging services and a medical building for physician practices. It has created one hundred twenty jobs, including registered nurses, respiratory therapists, imaging and lab technicians and support staff.

Kettering Health Network Middletown is designed to serve the healthcare needs of the community. The center provides comprehensive care that is centered on the whole-patient-mind, body, and spirit.

Industry

AK Steel, an important part of the Middletown community since 1899 when The American Rolling Mill Company first opened. Today, AK Steel employs 2,400 in Butler County including the Middletown Works, the new Middletown Research and Innovation Center, and their headquarters located in West Chester.

The Research and Innovation Center, which opened in 2017, reflects a \$36 million investment in the area. The Research and Innovation Center further expands the company's capabilities to bring new steel products to the marketplace.



Middletown Energy Center during construction

NTE completed the Middletown Energy Center on Cincinnati Dayton Road in May, 2018. One of the cleanest, most efficient natural gas power plants in the nation. The 475-megawatt natural-gas-fired electric generating facility, created 300-400 construction jobs while being built and has created about thirty permanent jobs since the facility began operation. The \$500 million power plant provides clean, reliable power to 400,000 homes while serving as an economic development catalyst for the City and surrounding region.

Economic Outlook

The City has experienced over \$1 billion dollars of investment made by area businesses since 2007. These investments include a variety of businesses including industrial, commercial, educational, and medical facilities. It is estimated that over 1,700 jobs were created from 2009 to 2014. What was once primarily a “blue-collar” steel mill town has been diversified to include education and health care into the mix.

New industries, new commercial businesses, three college campuses and healthcare industry growth are definitely somethings we can boast about. In addition, the East End is growing and the downtown area is being redeveloped. We are experiencing momentum and interest in the City.

While the new projects and expansions are tangible evidence of growth, many strategic moves were accomplished that will provide a foundation for continued growth. Public-private partnerships have played a part in our growth. A new land banking project was started, a micro-financing program for our downtown businesses is in progress, and we continue to work closely with our career centers and colleges. We started a new marketing campaign and at the same time

reached out to more regional and state entities to spread the good news and take advantage of collaborative opportunities.

Retail and tourism continue to grow. The downtown area has experienced new shops and restaurants along with the increased student population at the Cincinnati State Middletown campus.



City Crews pave a section of the Great Miami Recreational River Trail

In August 2018, the City of Middletown, in conjunction with MetroParks of Butler County, used a \$1 million grant from the Ohio Department of Natural Resources to open the new \$1.4 million MetroParks River Center at Bicentennial Commons along the Great Miami River near downtown. The Great Miami Recreational River Trail is a popular spot for local residents and out-of-town visitors, with many activities and special events.



Historic Goetz Tower

Historic buildings in the downtown area are showing signs of new life with renovations in process and new market rate housing is in the works. This will complement other downtown revitalization projects, including the new River Center, new restaurants, and other service facilities.

Residential development is also moving forward. Fischer Homes continues construction of new homes in the Renaissance District. The company's confidence in the region was demonstrated by their acquisition of over 240 acres of residential and commercial land in Middletown. We are currently working with Ryan Homes to build one hundred fifty-two new homes in the Sawyers Mill subdivision.

New market rate apartments have also been constructed that offer the option of fine living with park like and clubhouse amenities and 24 hour maintenance for the resident.

The Historic Goetz Tower, located downtown at the intersection of Central Avenue and Main Street, has completed demolition and in 2019 the eighty-eight year old Art Deco building will be transformed with street level offices and retail space and sixteen luxury apartments on the upper floors. This project was delayed in 2018, due to a busted pipe and substantial flooding.

In December 2017, the City established a PACE district. Property Assessed Clean Energy (PACE) laws allow property owners to borrow money through governmental loans or bonds to pay for energy improvements to their properties. The amount borrowed is typically repaid via a special assessment on the property tax bill over a period of up to thirty years.

Any business making energy efficiency improvements anywhere in Middletown that meets the program requirements can use the PACE financing option for items such as roofs/windows/HVAC/insulation/lighting upgrades, etc.

Construction on a 612,730 square-foot warehouse building along the Interstate-75 corridor began in May 2018, with an estimated completion date of May 2019. The OPUS project is to construct a speculative industrial development in Middletown, just a forty-five minute drive from either the Cincinnati International Airport or the Dayton International Airport, with direct access off Route 63, at the corner of Todhunter and Salzman Roads. This region is a growing hub for e-commerce warehouses and delivery expansion. This building has been granted a fifteen year, one hundred percent real property tax abatement.

To attract new businesses and create new jobs the City must be ready, from roadwork to water, sewer, utilities and telecommunications-related upgrades such as fiber-optics. Collaboration and partnership with Butler and Warren County agencies, surrounding communities and various funding sources to execute this work is key to ongoing economic development success.

Middletown is a great community to live and grow. While we embrace our unique history, we also look to the future as our City undergoes dynamic change and growth!

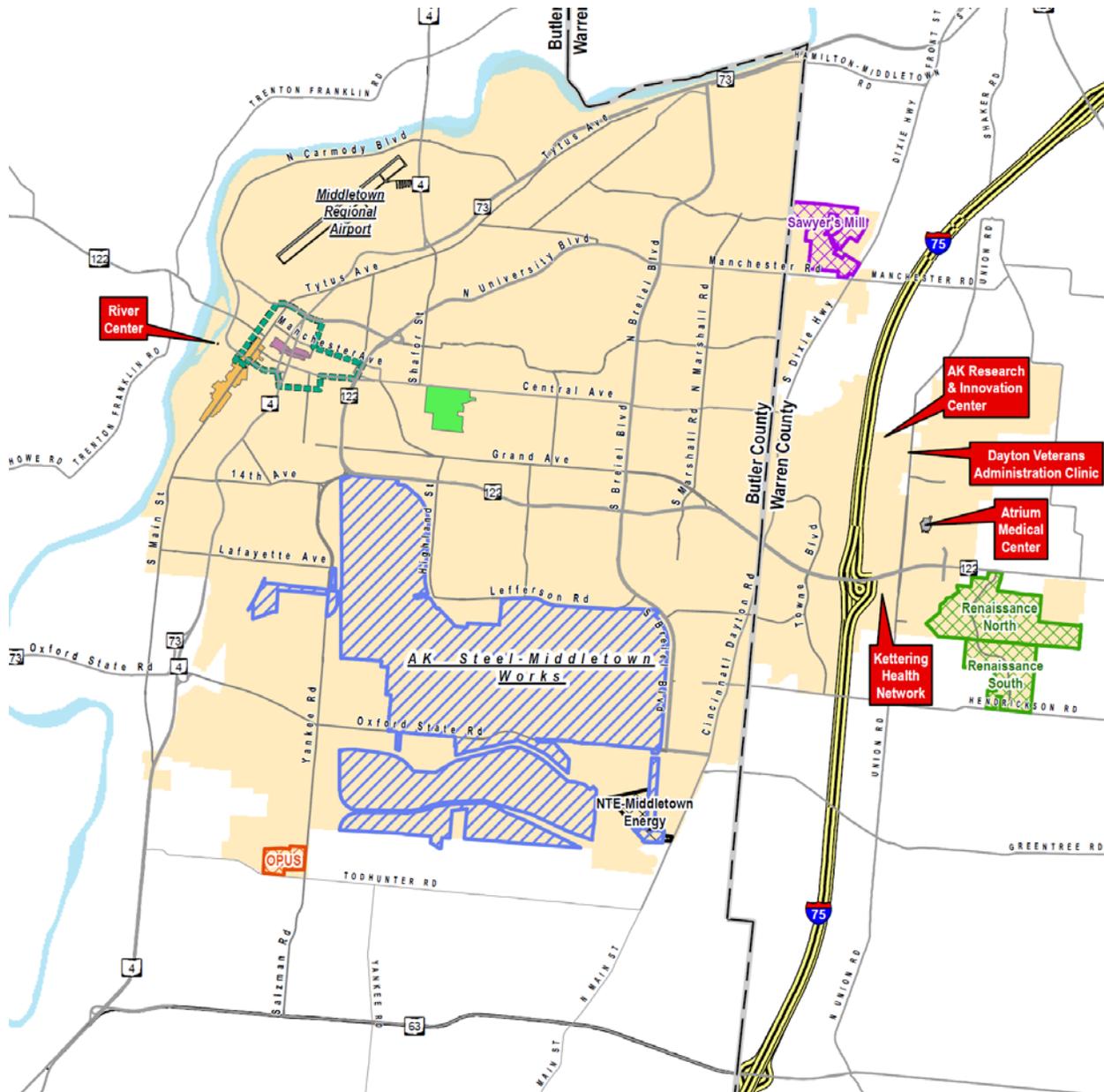
Gateway Enhancement Project

The City of Middletown, in cooperation with the Ohio Department of Transportation or ODOT, has invested \$150 million to dramatically improve the state Route 122 / I-75 interchange. Investment in infrastructure and transportation has been a catalyst for more development.

The interchange improvements increased the performance and aesthetics of Middletown's interstate exchange and provided a positive "front door" image for the City. Gateway beautification is vital to create an attractive regional image for new businesses and maintaining existing business.

Since the 2007 completion of the Atrium Medical Center on the Premier Health Campus, the area east of the interchange near Union Road has flourished with many new additions including the Atrium Great Miami Family YMCA, the Dayton VA Medical Center's Middletown Community Based Outpatient Clinic, the AK Steel Research and Innovation Center, and the newly constructed, Kettering Health Network.

Aesthetic enhancements that have been installed in the area of the interchange include decorative signage, electronic message boards, decorative lighting, and a tasteful amount of hardscape and softscape elements. Upgrades and beautification will continue on the medians near the interchange and throughout the City in future years.



Map of Middletown



1 in = 1 miles

Legend	
	OPUS
	Sawyer's Mill
	Renaissance Area
	AK Steel-Middletown Works
	NTE-Middletown Energy
	Landmarks
	Downtown
	Great Miami River
	Middletown Corp Limits
	County Line
Historical District	
	Central Ave Historic Dist
	Highlands Historic Dist
	S Main Historic Dist

Capital Improvement/Infrastructure

A two-mile portion of Oxford State Road from Spurlino Way to Yankee Road has been reconstructed and widened to three lanes with water main replacement, and storm and sewer improvements. The \$6.6 million improvement project was completed in November 2017 and will now open up hundreds of acres to commercial and industrial development.

The Salzman Road extension project was completed in 2017. Salzman Road, a former dead-end road that served an industrial park in Monroe is now a major through route for heavy truck traffic to Middletown's MADE Industrial Park located near Todhunter Road on Yankee Road. Motorists now have a straight route into the south end of Middletown from State Route 63 in Monroe.

Work on Yankee Road, between Oxford State Road and Lafayette began in 2017 was completed in spring of 2018. The \$5.97 million project consisted of a total reconstruction of the roadway, including widening, realignment, water main replacement, storm sewer improvements, and traffic signal replacement. The roadway pavement will be able to accommodate heavy truck traffic. This project will complement the two-mile widening and reconstruction of Oxford State Road from Yankee Road to Spurlino Way.

The Central Avenue project replaced 10,000 feet of waterline, and connected all residents to the new water source. This project also improved storm sewers, replaced some concrete curbs, gutters, sidewalks and drive aprons. Central Avenue was then paved between University Boulevard and Breiel Boulevard. Work continued into 2018 with the relining of sewer manholes to prevent infiltration into the new pavement.

Water upgrades in 2019 will total \$2.1 million. The Kensington Pump Station radio communication upgrade will be completed in February 2019. An installation of a PRV on Cincinnati Dayton road will occur sometime in 2019. The Water Treatment Plant will also see the completion of or beginning of the following capital projects:

- Motor replacement on Pump 6 at the Water Plant
- Drilling and development of new production well #20
- Replacement of raw water meter and clearwell level indicator was completed in January 2019
- Design and installation of new generator for Water Treatment Plant
- Complete final step of chemical room roof replacement when weather permits
- SCADA upgrade in summer 2019 - Supervisory Control and Data Acquisition, an industrial computer system that monitors and controls a process. In the case of the transmission and distribution elements of electrical utilities, SCADA will monitor substations, transformers and other electrical assets. SCADA systems are typically used to control geographically dispersed assets that often scattered over thousands of square kilometers
- Front gate replacement to be completed in early winter 2019

The water treatment division operates and maintains: 1 reservoir, 2 pumping stations, 4 elevated water storage tanks, and the City's 20 MGD treatment plant. The treatment process, which includes lime softening, dual media filtering, and chlorination and fluoridation, supplies a high quality, finished water that is unsurpassed in the region. The division provides an average of 8.3 million gallons of safe drinking water to its residents each day.

Sewer upgrades to the wastewater treatment plant, replacement/upgrade and other sewer improvements required by the Long Term Control Plan will take place in 2019 totaling \$8.1 million.

A new centrifuge for dewatering sludge along with a variable frequency pump drive will be installed at the wastewater treatment plant in 2019.



Vacuum truck used by Sewer Department to maintain City sewers

The wastewater treatment plant protects the health of the community and environment by reclaiming an average of 14.5 million gallons of wastewater each day from all residential, commercial, and industrial sources. From this process, two recycled products are provided- clean water discharged into the Great Miami River and approximately 15,000 dry tons/year of processed bio solids, which are applied to farm land for its nutrient and soil conditioning value.



Middletown Regional Airport

Middletown Regional Airport, which opened as an airport in 1946, and today is owned by the City of Middletown, received and utilized a \$1.1 million grant to repave all taxiways, ramps, and aprons in 2017. An antiquated weather system was replaced and airport lighting and other repairs were the focus for 2018. In 2019, an estimated \$2.4 million in capital improvements will be spent. An education hangar will be constructed that will house an avionics technician-training program and drone technology program.

Other repairs/updates that have been made are adding more sewer and water lines to accommodate storm water runoff over the taxiways and runways; paving; fencing; additional aircraft hangars; taxiways and runways to improve maneuverability; expanded ramp areas; and electronic landing systems. The City is continuing to invest in the facility's infrastructure to handle the growing number of tenants and traffic.

The local street paving program for 2019 will pave Wilbraham Road, Nelbar Street, Shafor Street, Euclid Street, Lafayette Avenue, and Terhune Drive. City crews plan to pave Victoria Avenue, a section of Bonita Drive and Byron.

Other 2019 capital improvement projects include the South University Boulevard Bridge rehab design and the City Building North Promenade. These are both large projects that will begin in 2019 and carryover into 2020.

The South University Boulevard Bridge rehab design is the beginning design phase for the replacement of the bridge deck, (including railings, sidewalks, and median). The bridge, built in 1968, is a four-span steel rolled beam bridge that currently carries six lanes of University Boulevard traffic over a Conrail Railroad.

The City Building North Promenade is the beginning phase of a large project that will carry over into the next several years. Replacing the pavers and closing the drive at the north side of the City building will not only address safety issues but will also give a much needed facelift to the entrances and plaza surrounding the City building. The deteriorating walkway pavers that were installed in 1976 during City building construction, are in danger of becoming trip hazards and cause leakage to the City jail and police administrative offices that are built below the existing drive/proposed walkway and the City's parking lot. The existing drive will be replaced with a colored concrete walkway surrounded by a diverse variety of plantings, custom planters and custom railings with the Middletown logo. Vehicle access will be permanently prohibited in front of the building improving security where city offices, school district offices, police headquarters and jail, and the municipal court are located.

Community



MPD Patrol Officer Trey Porter with campers

The Butler County Respect For Law Camp is sponsored by the Butler County Chiefs of Police Association, and is a great opportunity for local youngsters to learn respect for the law by giving them a close-up look at local law enforcement in an action packed weekend! Middletown Patrol Officer, Trey Porter participated in Law Camp, June 22-24, 2018, which took place at Miami University, Oxford, Ohio.

Respect For Law Camp improves self-esteem and self-confidence while teaching campers self-discipline, self-respect, and most of all, Respect For Law. The camp, held at various locations in Butler County, is three days and two nights of excitement for local children ages eleven to fourteen. The staff and instructors are federal, state, and local law enforcement personnel, along with fire and rescue personnel.

The participants of Law Camp live by five pillars during their time at camp: Respect, Spirit, Leadership, Teamwork, and Kindness. These five pillars are something that campers will hopefully leave with and use for the rest of their lives.

City of Middletown Firefighter volunteers, past and present, came together to help out a disabled veteran who was in need of a wheelchair ramp at his home.

Volunteers were: retired Deputy Chief Dennis Sorrell, retired Lieutenant Brett Rose, Captain Rob Curry, Captain Stephen Ludwig, Lieutenant Brian Wright, and Lieutenant Todd Steinbrunner.



Middletown Division of Fire volunteers building a wheelchair ramp for a resident in need



2018 Candy with a Cop recipients and volunteers

The Middletown Division of Police, 4th annual Candy with a Cop took place October 30, 2018. Police officers, dispatchers, corrections officers and police department administrative staff, along with other volunteers from the community, deliver Halloween candy to children with disabilities or those unable to leave their home or hospital. The Candy with a Cop is just one of several programs that enable the MPD to interact with the community. They also host Coffee with a Cop at Triple Moon Coffee Co., and Shop with a Cop at Meijer during the Christmas season.



Middletown Division of Fire participates in training with CareFlight

The Middletown Division of Fire participates in many different training scenarios to be better prepared to assist the community in the event of an emergency. EMS training with a CareFlight helicopter and crew, better prepares the fire department with landing the CareFlight helicopter during an emergency medical call and assisting their crew in the loading of patients. Communications and safety with their crew are also topics of the training.

The fire department also takes advantage of the cold Ohio winter by using the icy pond at Smith Park to train for an ice rescue. They are able to evaluate manpower and equipment, and improve technics, thus increasing the potential of a successful rescue when the emergency occurs.



Middletown Division of Fire participates in ice rescue training on Smith Pond, in Smith Park

HISTORY TIME LINE

<u>Year</u>	<u>Event</u>
1791	Daniel Doty built the first log cabin in what was to become Middletown.
1802	Steven Vail laid out plots for Middletown
1805	First tuition school opened
1807	First local post office established in a log cabin, the office of attorney Ezekiel Ball
1820	Population of 314
1825	Construction began for the Miami Erie Canal
1827	Middletown Cemetery established on First Ave. This is the final resting place of Daniel Doty, who died in 1848.
1837	Middletown's first jail; First public school opened in Middletown at Main and Manchester; Middletown's first government organized.
1839	"Middletown Mail," Middletown's first newspaper published
1840	Population of 1,066; Middletown's William Webster invented a machine to make paper bags
1848	Volunteer fire department
1850	Population of 1,087; Oglesby Barnitz bank formed
1852	Erwin Paper, later Sorg Paper Co., became the first of numerous paper and allied product companies.
1860	Population of 3,070
1866	Sebald Brewery was opened.
1869	Paul J. Sorg and John Auer moved their tobacco plant to Middletown.
1870	Population of 3,046
1873	Middletown Gas & Light & Coke Company formed
1875	Middletown Water Works began
1879	Middletown & Madison Railroad organized – used horsepower to travel Central Ave.
1880	Population of 4,538
1880	Attorney Charles Bundy organized first phone company, Buckeye Telephone Co.; First City Building built
1881	Electricity comes to the City
1882	the Middletown Division of Fire was created
1886	Middletown becomes a City
1887	The Sorg Mansion was constructed by Paul J. Sorg, Middletown's first millionaire
1889	Middletown Attorney, James Campbell, elected governor of Ohio
1890	Population of 7,681
1891	Sorg Opera House erected by Paul J. Sorg, Middletown's first fine house of entertainment
1892	Paul J. Sorg elected to Congress
1899	George M. Verity entered into agreement with the Industrial Commission of Middletown to locate his steel plant along the Miami Erie Canal. George M. Verity is the founder of the American Rolling Mill Company (known as Armco)
1900	Population of 9,215
1900	Cornerstone of American Rolling Mill Co. (ARMCO) was laid July 12, 1900
1909	Middletown train depot was built on Charles Street near Central Ave.
1910	Population of 13,152

<u>Year</u>	<u>Event</u>
1913	Great Flood
1914	Harrison L. Dell, First Middletown Judge
1917	Middletown Hospital opened
1922	Manchester Hotel opened.
1923	John B. Tytus built the first continuous sheet mill in the world.
1925	Middletown's first traffic light installed at Central and Broad
1929	Miami-Erie Canal officially closed
1930	Population of 29,932
1932	The Jug, first drive-in diner in Miami Valley opened
1940	Population of 31,220
1940	The first Aeronca plane was completed in Middletown on June 5, 1940
1949	Voters approved change in Charter establishing manager – commission type government
1958	Middletown named All American City for 1957; First shopping center built Construction for I-75 began
1960	Population of 42,115
1960	Jerry Lucas wins Olympic gold medal for basketball in Rome
1966	Middletown Campus of Miami University opens
1970	Population of 48,767
1975	New Arts in Middletown Building
1976	New City Building dedicated
1977	Middletown Senior Citizens Center opened
1980	Population of 43,719
1983	New Middletown Public Library dedicated
1984	Armco moves General Office to New Jersey
1987	William Verity named U.S. Secretary of Commerce
1988	Armco-Kawasaki joint venture formed (formerly ARMCO)
1990	Population of 45,058
1992	William "Sonny" Hill became the first African American City Commissioner
2000	Population of 51,605
2007	Grand opening of new Atrium Medical Center (formerly Middletown Regional Hospital) AK Steel moves corporate headquarters to West Chester, Ohio (300 corporate office positions)
2008	Larry Mulligan, Jr. became Middletown's first directly elected Mayor
2008	Judith Gilleland became the first female City Manager
2010	Population of 48,694
2012	Cincinnati State Technical Community College opens campus in downtown area
2016	Population of 48,813
2017	AK Steel opens new world-class Research and Innovation Center in Middletown, Ohio
2018	Population of 48,823
2018	Grand opening of new Kettering Health Network

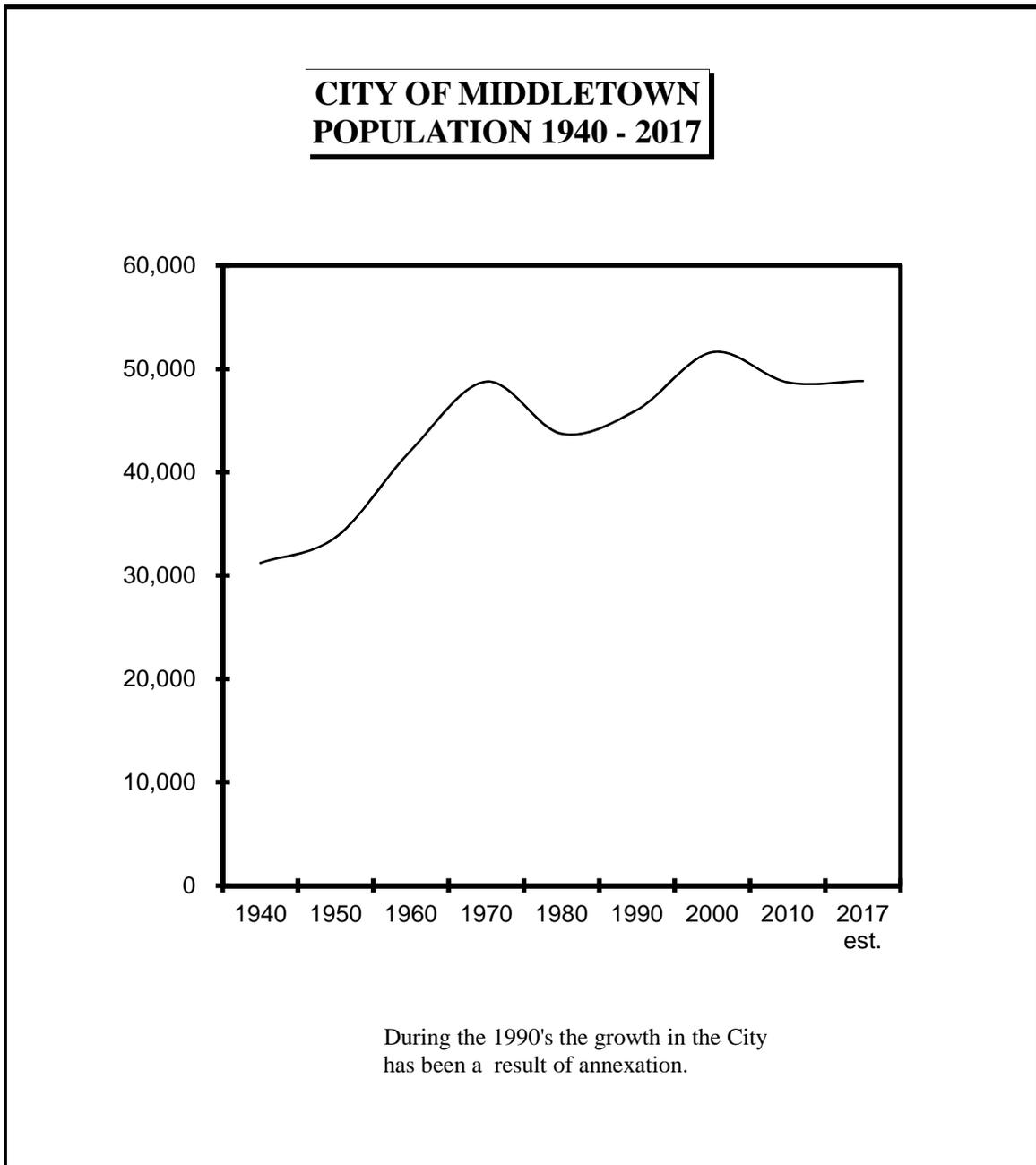


Figure 12.1 Population of the City of Middletown from 1940 through 2017 (data from U.S. Census Bureau)

**CITY OF MIDDLETOWN, OHIO
MISCELLANEOUS STATISTICS
December 31, 2018**

Date of incorporation	1837
Form of government	Council - Manager
Area	26.6 square miles
Miles of streets	219
Fire protection:	
Number of stations	4
Number of sworn firefighters	79
Police protection:	
Number of stations	1
Number of sworn police officers	69
Municipal water department:	
Number of customers	19,735
Miles of water mains	274
Sewers:	
Miles of sanitary and storm sewer	388
Recreation:	
Number of parks	29
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	2,000

Source: City of Middletown Finance & Engineering Departments

**CITY, COUNTY, AND STATE
DEMOGRAPHIC STATISTICS
December 31, 2016**

Population

Year	City of Middletown	Butler County	State of Ohio
1940	31,220	120,249	6,907,612
1950	33,695	147,203	7,946,627
1960	42,115	199,076	9,706,397
1970	48,767	226,207	10,652,017
1980	43,719	258,787	10,797,630
1990	46,022	291,479	10,847,115
2000	51,605	332,807	11,353,140
2010	48,694	368,130	11,536,504
2017 est.	48,823	380,604	11,658,609

Housing ,Income, and Education Statistics

	City of Middletown	Butler County	State of Ohio
Total housing units	22,751	152,100	5,201,485
Homeownership rate	51.1%	68.4%	66.1%
Median value/owner occupied homes	\$93,800	\$162,300	\$135,100
Median family income	\$39,116	\$62,188	\$52,407
Per capita income	\$21,622	\$29,745	\$29,011
Persons below poverty level	24.1%	10.7%	14.0%
High school graduates	83.8%	90.1%	89.8%
Bachelor's degree or higher	17.1%	29.6%	27.2%

Source: U.S. Census Quick Facts

**CITY OF MIDDLETOWN, OHIO & NEARBY CITIES
DEMOGRAPHIC STATISTICS
December 31, 2017**

	<u>Middletown</u>	<u>Kettering</u>	<u>Hamilton</u>	<u>Fairfield</u>
Population:				
Population - year 2000	51,605	57,502	60,690	42,097
Population - year 2017	48,823	55,175	62,092	42,566
Households:				
	19,584	25,076	24,325	16,824
Age:				
under 5 years	6.3%	5.8%	7.3%	6.1%
5 years to 18 years	17.9%	15.5%	16.9%	15.1%
65 years and over	15.1%	18.5%	15.5%	14.9%
Education:				
High school graduate	83.8%	94.3%	85.6%	90.4%
Bachelors's degree or higher	17.1%	34.9%	15.6%	29.4%
Unemployment:				
Unemployment Rate - year 2000	4.8%	2.3%	3.0%	2.9%
Unemployment Rate - year 2016	*4.1	3.9%	4.6%	*4.1
Income:				
Median household income	\$ 39,116	\$ 53,708	\$ 42,360	\$ 62,198
Poverty level	24.1%	11.9%	20.2%	7.0%
Per capita personal	\$ 21,622	\$ 32,377	\$ 23,210	\$ 30,322
Housing:				
Housing units*	22,751	27,006	28,405	18,404
Homeownership Rate	51.1%	63.3%	56.3%	61.9%
Median value of owner-occupied units	\$ 93,800	\$ 126,900	\$ 102,300	\$ 149,300
Business:				
Total number of firms (2012)	3,540	4,613	3,809	3,595
Retail sales per capita (2012)	\$ 30,004	\$ 14,355	\$ 11,775	\$ 31,785

Note: *cities less than 50,000 in population not listed, 4.6% rate is listed for Butler County.
Middletown & Fairfield located within Butler County.
Source: U.S. Census, QuickFacts and Community Survey, Ohio Dept. of Labor

**CITY OF MIDDLETOWN, OHIO & NEARBY CITIES
DEMOGRAPHIC STATISTICS
December 31, 2017**

	<u>Middletown</u>	<u>Kettering</u>	<u>Hamilton</u>	<u>Fairfield</u>
Employment Status:				
Population 16 years and over	35,880	45,198	48,787	34,386
In labor force	60.6%	65.1%	59.7%	70.5%
Civilian labor force	60.6%	64.7%	59.7%	70.4%
Employed	54.4%	61.3%	54.2%	66.9%
Unemployed	6.2%	3.4%	5.5%	3.5%
Armed Forces	0.0%	0.4%	0.0%	0.1%
Not in labor force	39.4%	34.9%	40.3%	29.5%
Industry:				
Educational, health care, social assistance	19.3%	28.4%	23.0%	21.2%
Manufacturing	18.3%	11.4%	13.5%	15.6%
Retail trade	16.6%	12.0%	13.7%	14.1%
Arts, entertainment, recreation, food services	14.1%	9.8%	11.6%	9.6%
Profession scientific, management & administrative	8.7%	11.4%	7.9%	12.4%
Finance, real estate, insurance	4.7%	6.3%	6.5%	6.4%
Construction	4.5%	4.2%	6.4%	4.5%
Transportation, warehousing, utilities	4.5%	2.2%	5.5%	4.5%
Other services	3.7%	4.9%	4.8%	3.2%
Wholesale trade	2.5%	2.2%	3.0%	3.7%
Public administration	1.8%	4.6%	3.0%	2.6%
Information	1.0%	2.4%	1.0%	1.9%
Class of Worker:				
Private wage & salary	89.2%	82.1%	86.5%	87.2%
Government	7.2%	12.5%	10.0%	9.8%
Self-employed	3.4%	5.1%	3.4%	2.8%
Unpaid family workers	0.2%	0.3%	0.0%	0.3%
Occupation:				
Management, business, science, and arts	25.3%	43.1%	27.9%	35.6%
Service occupations	21.3%	16.2%	20.7%	16.7%
Sales and office	25.1%	24.6%	26.2%	25.4%
Natural resources, construction, and maintenance	8.0%	5.8%	8.6%	6.3%
Production, transportation, and material moving	20.3%	10.3%	16.6%	16.0%

Source: U.S. Census, American FactFinder 2016 American Community Survey

TOP EMPLOYERS AND PROPERTY TAX PAYERS

Top Ten Employers

Employer	YEAR 2017			YEAR 2008	
	Employees	Rank	Percentage of Total City Employment	Employees	Rank
AK Steel	2,582	1	13.0%	2,608	1
Atrium Medical Center	1,817	2	9.1%	1,772	3
CM Temporary Services, Inc.	1,642	3	8.3%	611	8
Belflex Staffing Network LLC	833	4	4.2%		
Crown Services 36 LLC	814	5	4.1%		
Middletown City School District	795	6	4.0%	1,274	4
One Source Employee Management	751	7	3.8%		
Staffmark Investment LLC/CBS Personnel	731	8	3.7%	2,219	2
Kroger Limited Partnership	698	9	3.5%	566	10
Gemma Power Systems LLC	648	10	3.3%		
Graycor Industrial Construction				757	5
Garden Manor/Boymel Family LLC				583	9
McGraw/Kokosing				617	7
Miami University				544	6
Total Estimated City Employment	19,900				

Top Ten Tax Payers (Real Property)

Taxpayer	Nature of business	Rank	
		2017	2008
Duke Energy	public utility	1	
Cincinnati Gas & Electric	public utility		1
AK Steel	steel manufacturing	2	2
AJB Realty LLC	rehabilitation facility	3	
Rockies Express Pipeline LLC	gas pipeline	4	
Garden Manor/Boymel Family LLC	retirement facility	5	5
Southwestern Ohio Steel	steel processing		4
Middletown Coke	metallurgical coke	6	
Texas Eastern Transmission	gas pipeline	7	9
Dynegy- Dicks Creek LLC	public utility	8	
CTR Partnership LP/Premier Estates	retirement facility	9	7
Precision Strip	steel processing	10	3
Bavarian Woods	apartment complex		6
Chaka-Chak LLC	apartment complex		8
Bay West Paper Corporation (Wausau)	paper and packaging		10

SECTION 13
GLOSSARY

GLOSSARY

ADA	American with Disabilities Act
AFIS	Automated Fingerprint Identification System
Accounts Payable	A liability account reflecting amounts owing to persons/organizations for goods and services received.
Accounts Receivable	An asset account reflecting amounts owing from persons/organizations for goods and services provided.
Accrual Basis	A method of accounting that recognizes the financial effect of transactions when they occur as opposed to when cash is actually received or spent.
Adopted Budget	A budget that has been prepared and reviewed in accordance with State law and has been duly adopted by City Council.
Allocate	To set aside portions of budgeted expenditures that are specifically designated for a certain purpose.
Annual Budget	A budget covering a single fiscal year (January 1 to December 31)
Appropriation	A legal authorization by the City Council to make expenditures and incur obligations for a specific purpose.
Assess	To establish an official property value for taxation.
Assessed Valuation	A value that is established for real or personal property for taxation purposes.
Assets	Property owned by the City which has monetary value.
Attrition	A method of achieving a reduction in personnel by not refilling the position vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.
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.
Base Rate	A fixed monthly utility charge that includes customer charges and usage charges that independent of other charges and/ or adjustments
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.

GLOSSARY

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.
Bond Refinancing (Refunding)	The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions
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.

GLOSSARY

Charges for Services	A charge or fixed rate for the purchase of an article or service including a variety of fees and charges. Examples include purchase of birth certificates, planning review fees, utility bills, emergency medical service, etc.
Chart of Accounts	The classification system used by a city to organize the accounting for various funds.
City Council	The governing body of the City of Middletown. There are currently five 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.
EMS	Emergency Medical Services
Encumbrances	Commitments related to unperformed contracts for goods or services.

GLOSSARY

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 differential a budget or financial year from the calendar year.
Forecasting	A process of analyzing data to determine future trends.
Full time equivalent	Ratio of total number of paid hours (part time or grant employees) by the number of working hours (2,080 hours for a full time employee) per year
Function	Related activities intended for the same purpose. Example: Police and fire perform the function of public safety.
Fund	A fiscal and accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities. The fund types in the budget are: Capital Projects, Debt Service, Enterprise, Federal Grants, General, Internal Service, Special Assessments, Special Revenue, and Trust.
Fund Balance	The difference between assets and liabilities reported in a fund.
GAAP	Generally Accepted Accounting Principles, rules and procedures that serve as the norm for the fair presentation of financial statements.
GASB	The Governmental Accounting Standards Board (GASB) is an independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

GLOSSARY

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.
Goal	A statement of broad direction, purpose or intent based on the needs of the community.
Governmental Fund	Fund generally used to account for tax-supported activities.
Grants	A contribution or gift in cash or other assets from other sources.
HUD	United States Department of Housing and Urban Development
IDIAM Fund	Indigent Driver Interlock and Alcohol Monitoring Fund is used to purchase immobilizing or disabling devices for operation of a vehicle for indigent offenders.
Impervious surface of property	A surface which slows or prevents water from infiltrating the soil or a surface that water cannot penetrate, such as roof, road, sidewalk, or paved parking lot causing water to run off the surface more rapidly or in greater quantities than under natural conditions. The amount of impervious surface increases with development and results in the need for drainage facilities to carry the increased runoff.
Independent Auditor's Report	The official written communication of the results of an audit. In a financial audit, the independent auditor's report typically will offer an opinion on whether a set of financial statements is fairly presented in conformity with GAAP.
Infrastructure	An asset such as streets, water and sewer lines, treatment facilities, traffic signals, etc.
Interfund transfer	Flow of cash between funds. The City of Middletown distributes income tax revenue to various funds such as Transit, General Obligation Debt Service, and Health.
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.
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.

GLOSSARY

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.
Major Fund	Funds whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the City’s revenues or expenditures of the anticipated budget.
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.
NSP	Neighborhood Stabilization Program – a federal grant program with goals to stabilize neighborhoods
ODOT	Ohio Department of Transportation
OKI	Ohio, Kentucky, and Indiana tri-state area
OPWC	Ohio Public Works Commission which was created to assist in financing local public infrastructure improvements under the State Capital Improvements Program and the Local Transportation Improvements Program.
Obligations	Amounts which are owed including liabilities and encumbrances

GLOSSARY

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. II	A bond issue of the State of Ohio, the proceeds of which are distributed to local governments in Ohio for approved capital improvement (e.g., roads, bridges, utilities) projects.
Strategic Plan	The document prepared by the City which defines the major issues and establishes a process to continually review and improve the City organization's vision of the community. The Strategic Plan provides the framework within which the overall direction of the City will be guided and against which policy decisions and issues will be measured.

GLOSSARY

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	Tax Increment Financing District; A geographic area within the City designated as a district to allow for certain infrastructure and building improvement costs to be recovered through tax incremental levies. Future property taxes are used to repay the cost of the infrastructure and other improvements.
TIF Payments	Tax Increment Financing District payments, payment made to a designated district for property taxes.
Transfers In/Out	Amounts transferred from one fund to another to assist in financing the services or purchases for the recipient fund.
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.
Unencumbered Fund Balance	The amount of undesignated balance of a fund which is available for allocation.
Unreserved Fund Balance	Portion of a fund's balance that is not restricted for a specified purpose and is available for general appropriation
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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